

Business Expenses: 2002

Issued August 2006

BE02-001-1 (RV)

2002 Economic Census

Industry Series



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If you have any questions concerning this report, please call the Business Expenses staff at **1-888-211-5946**, or e-mail **sssd.ats@census.gov**.

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-- Not applicable for this report.

Note 1: For links to reports for expenses data for other sectors, as well as information on enterprise support, see the Related Reports section in the introductory text.

Note 2: This edition includes revisions to data in Tables 1, 2, 3, 4, 21, and 22.

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. Title 13 of the United States Code (Sections 131, 191, and 224) directs the Census Bureau to take the economic census every 5 years, covering years ending in "2" and "7."

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

- Policymaking agencies of the federal government use the data to monitor economic activity and to assess the effectiveness of policies.
- 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, which allows them to keep their members informed of market changes.
- Individual businesses use the data to locate potential markets and to analyze their own production and sales performance relative to industry or area averages.

INDUSTRY CLASSIFICATIONS

Data from the 2002 Economic Census are published primarily according to the 2002 North American Industry Classification System (NAICS). NAICS was first adopted in the United States, Canada, and Mexico in 1997. The 2002 Economic Census covers the following NAICS sectors:

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

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

The 20 NAICS sectors are subdivided into 100 subsectors (three-digit codes), 317 industry groups (four-digit codes), and, as implemented in the United States, 1,179 industries (six-digit codes).

RELATIONSHIP TO HISTORICAL INDUSTRY CLASSIFICATIONS

Prior to the 1997 Economic Census, data were published according to the Standard Industrial Classification (SIC) system. While many of the individual NAICS industries correspond directly to industries as defined under the SIC system, most of the higher level groupings do not. Particular care should be taken in comparing data for retail trade, wholesale trade, and manufacturing, which are sector titles used in both NAICS and SIC, but cover somewhat different groups of industries. The 1997 Economic Census *Bridge Between NAICS and SIC* demonstrates the relationships between NAICS and SIC industries. Where changes are significant, it may not be possible to construct time series that include data for points both before and after 1997.

Most industry classifications remained unchanged between 1997 and 2002, but NAICS 2002 includes substantial revisions within the construction and wholesale trade sectors, and a number of revisions for the retail trade and information sectors. These changes are noted in industry definitions and will be demonstrated in the *Bridge Between NAICS 2002 and NAICS 1997*.

AVAILABILITY OF ADDITIONAL DATA

Most results of the 2002 Economic Census are available on the Census Bureau Internet site (www.census.gov) and on digital versatile discs (DVD-ROMs) for sale by the Census Bureau. The American FactFinder system at the Internet site allows selective retrieval and downloading of the data. For more information, including a description of reports being issued, see the Internet site, write to the U.S. Census Bureau, Washington, DC 20233-6100, or call Customer Services at 301-763-4100.

HISTORICAL INFORMATION

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

The economic census traces its beginnings to the 1810 Decennial Census, when questions on manufacturing were included with those for population. Coverage of economic activities was expanded for the 1840 Decennial Census and subsequent censuses to include mining and some commercial activities. The 1905 Manufactures Census was the first time a census was taken apart from the regular decennial population census. Censuses covering retail and wholesale trade and construction industries were added in 1930, as were some service trades in 1933. Censuses of construction, manufacturing, and the other business censuses were suspended during World War II.

The 1954 Economic Census was the first census to be fully integrated, providing comparable census data across economic sectors and 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 report forms.

The range of industries covered in the economic census expanded between 1967 and 2002. The census of construction industries began on a regular basis in 1967, and the scope of service industries, introduced in 1933, was broadened in 1967, 1977, and 1987. While a few transportation industries were covered as early as 1963, it was not until 1992 that the census broadened to include all of transportation, communications, and utilities. Also new for 1992 was coverage of financial, insurance, and real estate industries. With these additions, the economic census and the separate census of governments and census of agriculture collectively covered roughly 98 percent of all economic activity. New for 2002 is coverage of four industries classified in the agriculture, forestry, and fishing sector under the SIC system: landscape architectural services, landscaping services, veterinary services, and pet care services.

Printed statistical reports from the 1992 and earlier censuses provide historical figures for the study of long-term time series and are available in some large libraries. Reports for 1997 were published primarily on the Internet and copies of 1992 reports are also available there. CD-ROMs

issued from the 1987, 1992, and 1997 Economic Censuses contain databases that include all or nearly all data published in print, plus additional statistics, such as ZIP Code statistics, published only on CD-ROM.

SOURCES FOR MORE INFORMATION

More information about the scope, coverage, classification system, data items, and publications for the 2002 Economic Census and related surveys is published in the *Guide to the 2002 Economic Census* at www.census.gov/econ/census02/guide. More information on the methodology, procedures, and history of the census will be published in the *History of the 2002 Economic Census* at www.census.gov/econ/www/history.html.

Business Expenses

GENERAL

Statistics compiled on business expenses were prepared as part of the Industry Series, 2002 Economic Census, and provide aggregate data on the operating expenses of businesses and organizations in selected sectors of the United States economy. Data on retail trade and service industries include establishments with and without paid employees, while data for merchant wholesale include only employers. Data on service industries include tax-exempt organizations with paid employees. The statistics presented for wholesale trade, retail trade, and accommodation and food are summarized by kind of business based on the 2002 North American Industrial Classification System. Statistics presented for the other industries are summarized by kind of business based on the 1997 North American Industrial Classification System. A description and comparison of these systems can be found in the 2002 NAICS and 1997 NAICS Correspondence Tables on the internet at <http://www.census.gov/epcd/www/naics.html>.

The economic census is a primary source of facts about the structure and functioning of the Nation's economy. It provides essential information for government, industry, business, and the general public. The Federal government is the primary user of data on business operating expenses. In particular, the Bureau of Economic Analysis (BEA), the Federal agency that produces gross domestic product estimates and maintains the national economic accounts, uses Census information on expenses as an important part of the framework for the national income and product accounts, input-output tables, and economic indexes.

SCOPE OF THE BUSINESS EXPENSES SURVEY (BES)

The BES supplements basic economic statistics produced by the 2002 Economic Census for wholesale trade, retail trade, and service industries, with estimates of operating expenses. The survey uses a probability sample of firms used to produce annual national estimates of sales, receipts, and revenue, compiled in the Annual Trade Survey, the Annual Retail Trade Survey, and the Service Annual Survey. A more detailed description of the survey methodology and estimating procedures and concepts is described in Appendix C of the report. The collected data include enterprise support locations such as warehouses and central administrative offices with data for industries served. Industries covered by the BES include:

Merchant Wholesale Trade	NAICS Sector 42 Part
Retail Trade	NAICS Sectors 44–45
Trucking, Couriers and Warehousing	NAICS Sectors 48–49 Part
Other Transportation Industries	NAICS Sectors 48 Part
Information, except Telecommunications	NAICS Sector 51, except 513
Securities and Investment Banking	NAICS Sector 52 Part
Other Finance and Insurance Industries	NAICS 522 and 524
Rental and Leasing	NAICS Sector 53 Part
Real Estate	NAICS 531
Professional, Scientific, and Technical Services	NAICS Sector 54 Part
Administrative and Support and Waste Management and Remediation Services	NAICS Sector 56
Trade Schools	NAICS Sector 61 Part
Health Care and Social Assistance	NAICS Sector 62
Arts, Entertainment, and Recreation	NAICS Sector 71
Accommodation and Food Services	NAICS Sector 72
Other Services	NAICS Sector 81

Expenses data for some covered industries are excluded from this report because they did not meet Census Bureau quality standards. These industries include Other Transportation Industries; Securities and Investment Banking; Other Finance and Insurance Industries; Real Estate; and Trade Schools.

Data are **EXCLUDED** from the BES for the following kind-of-business (KB) groups:

Agriculture, Forestry, Fishing and Hunting	NAICS Sector 11
Mineral Industries	NAICS Sector 21
Utilities	NAICS Sector 22
Construction	NAICS Sector 23
Manufacturing	NAICS Sectors 31–33
Scheduled Passenger Air Transportation	NAICS 48111
Rail Transportation	NAICS 482
Oil Pipelines	NAICS 486
Postal Service	NAICS 491
Telecommunications	NAICS 513
Insurance and Employee Benefit Funds	NAICS 5251
Open-End Investment Funds	NAICS 52591
Trusts, Estates, and Agency Accounts	NAICS 52592
Other Financial Vehicles	NAICS 52599
Landscape Architectural Services	NAICS 54132
Veterinary Services	NAICS 54194
Landscaping Services	NAICS 56173
Elementary and Secondary Schools	NAICS 6111
Junior Colleges	NAICS 6112
Colleges, Universities, and Professional Schools	NAICS 6113
Pet Care (except Veterinary Services)	NAICS 81291
Religious Organizations	NAICS 8131
Labor Unions and Similar Labor Organizations	NAICS 81394
Political Organizations	NAICS 81394
Private Households	NAICS 814
Public Administration	NAICS Sector 92

GEOGRAPHIC AREA COVERED

Data presented in the Business Expenses report are for the United States as a whole. Data on a more-detailed geographic basis are available only for construction, mineral industries, and partially for manufacturing; see Internet references in the “Related Reports” section below.

DOLLAR VALUES

All dollar values presented are expressed in current dollars; i.e., 2002 data are expressed in 2002 dollars. Consequently, when making comparisons with prior years, users of the data should consider the inflation that has occurred. For tables in this report, dollar values are shown in thousands.

COMPARISONS OF DATA FROM THE BES WITH OTHER DATA

Data on sales, receipts and revenue presented for merchant wholesale, retail trade, and service industries reflect NAICS-based data compiled in the 2002 Economic Census. Data on purchases and inventories reproduced for merchant wholesale and retail trade reflect NAICS-based data compiled in the 2002 Annual Trade and Annual Retail Trade Surveys. Many of the statistics are comparable, in whole or in part, to statistics developed from other sources; notably the national income and product accounts (NIPA) tables published by the Bureau of Economic Analysis (BEA) in the Survey of Current Business, and Statistics of Income published by the Internal Revenue Service. Estimates from these varying sources may differ for reasons of sampling variability and methodology.

Statistics of Income from the Internal Revenue Service (IRS). These annual publications and quarterly bulletins of the IRS provide information on business receipts, cost of goods sold, selected expense items, and depreciable assets compiled from the Federal income tax returns. However, the data are not in sufficient detail to provide income-produced measures comparable with those published in this report. The cost of goods sold in Statistics of Income includes cost of materials used in manufacturing; cost of goods purchased for resale; direct manufacturing; direct labor; and certain overhead expenses. Cost of goods sold in the Business Expenses Survey excludes salaries and wages paid to the company’s employees, cost of packaging materials, and office and other supplies.

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

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

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

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

COMPARABILITY OF THE 2002 BES AND 1997 BES

Data presented on the 1997 BES were based on the 1987 SIC. Data presented in this report are based on the 1997 NAICS for service industries and on 2002 NAICS for merchant wholesale, retail, and accommodation and food. Changes to the 2002 survey include the addition of inquiries for expensed computer supplies, packaging and containers, other materials, parts, and supplies for the business's own use, purchased transportation, shipping, and warehousing services, printing services, commissions expense, and cost of insurance. For 1997, these items were included with other items such as "other expenses." Data on total operating expenses for the two years are comparable for industries unaffected by the change from SIC to NAICS. Interest paid to depositors or creditors and purchased banking services are expense items asked of banks, covered for the first time by the BES. Discontinued inquiries include those for voluntary fringe benefits, included in the employer's cost for fringe benefits item, and the elimination of detail for depreciation and amortization between structures and machinery/equipment.

As in 1997, results from the 2002 BES are not available as a paperback publication. Formerly published as part of the Company Statistics Series, the 2002 Business Expenses Report is available on the Internet as report BE02-0011 of the 2002 Industry Series, and on the 2002 Economic Census DVD, and American FactFinder.

RELIABILITY OF THE ESTIMATES

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

Sampling and nonsampling errors are often measured by variance and bias. The variance is the squared difference, averaged over all possible samples of the same size and design, between the estimator and its average value. The bias of an estimator of an unknown population value is the

difference, averaged over all possible samples of the same size and design, between the estimator and the unknown population value. Any systematic error or inaccuracy that affects all samples in a similar way will cause the resulting estimates to be biased.

DISCLOSURE

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

AVAILABILITY OF MORE FREQUENT EXPENSES DATA

The Census Bureau's County Business Patterns program offers annual statistics on the number of establishments, employment, and payroll classified by industry for the U.S., the states, and counties. Beginning with the 2005 survey year, the Service Annual Survey will compile data on expenses of selected service industries.

RELATED REPORTS

Data on wholesale and retail purchases of merchandise for resale and inventories, and operating expenses for NAICS sectors not covered in the Business Expenses Survey, are included in other Census reports.

Annual Wholesale Trade, Retail Trade and Service Surveys. For the 2002 annual surveys, additional data, measures of error, and explanatory text can be found on the Internet at <http://www.census.gov/econ/www/wh0200.html> (monthly and annual wholesale data); <http://www.census.gov/econ/www/re0200.html> (monthly and annual retail data); and <http://www.census.gov/econ/www/servmenu.html> (annual services data).

Communication Services. Expenses data on Broadcasting and Telecommunications were collected in the 2002 Service Annual Survey. Coverage included all firms with payroll that provided telephone communication, radio and television broadcasting, cable television, and other communication services (NAICS Industry 513). The data, measures of error, and explanatory text can be found on the Internet at www.census.gov/prod/2004pubs/sas-02.pdf.

Manufacturing. Expenses data presented on manufacturing are based on information collected in the 2002 Census of Manufacturers. Such data and explanatory text can be found on the Internet linked to <http://www.census.gov/econ/census02/guide/subsumm.htm>.

Mineral Industries. Expenses data presented on mining are based on information collected in the 2002 Census of Mineral Industries. Such data and explanatory text can be found on the Internet linked to <http://www.census.gov/econ/census02/guide/subsumm.htm>.

Construction. Expenses data presented on construction are based on information collected in the 2002 Census of Construction Industries. Such data, measures of error, and explanatory text can be found on the Internet linked to <http://www.census.gov/econ/census02/guide/subsumm.htm>.

Establishments Providing Enterprise Support to Manufacturing, Mineral Industries, and Construction. Enterprise support establishments, previously known as auxiliaries, include separately located warehouses; garages; corporate, subsidiary and regional managing offices; and other facilities primarily engaged in servicing a company's operating locations. Expenses data for support establishments servicing manufacturing, mineral industries and construction have been compiled on an as-reported, unpublished basis and may be available by contacting the Service Sector Statistics Division at 301-763-5181 or scb@census.gov.

CONTACTS FOR DATA USERS

Questions about business expenses data may be directed to the U.S. Census Bureau, Services Sector Statistics Division, Wholesale and Special Projects Branch, Business Expenses staff, 1-888-211-5946 (toll free) or sssd.ats@census.gov.

ABBREVIATIONS AND SYMBOLS

N Indicates data not available or not comparable

S Indicates data withheld because estimates did not meet publication standards

X Not applicable

– Represents zero

pt. part

r Revised

n.e.c. Not elsewhere classified

z Less than \$500

NAICS North American Industry Classification System

Table 1. Sales and Operating Expenses for NAICS (2002) Sector 42 (Part) by Kind of Business: 2002

[Data are shown only for establishments with payroll and include enterprise support locations. Data in this table represent merchant wholesale except manufacturing sales branches and offices. Coefficients of variation represent the estimated relative standard error of the estimate. Information on confidentiality protection and the meaning of abbreviations and symbols can be found in the introductory text. For explanation of terms, see Appendix A. For information on estimation procedures, sampling error, and nonsampling error, see methodology section in Appendix C.]

Kind of business and item	Amount (\$1,000)	Coefficient of variation of amount (percent)	Percent of total operating expenses ¹ (percent)	Coefficient of variation of percent (percent)
42, WHOLESALE TRADE²				
Sales.....	2 835 528 616	X	X	X
Operating expenses, total.....	'507 528 903	'4	'17.9	'4
Annual payroll.....	'202 858 999	.9	'40.0	.6
Employer costs for fringe benefits.....	'38 621 870	1.2	'7.6	.9
Contract labor costs including temporary help.....	'7 469 017	'6.4	'1.5	'6.3
Expensed computer related supplies.....	'2 097 887	'2.7	.4	2.4
Cost of purchased packaging and containers.....	'5 057 133	'4.0	1.0	3.8
Other materials and supplies not for resale.....	'25 255 118	'4.9	'5.0	4.9
Purchased utilities, total.....	'7 212 767	'2.3	'1.4	'2.2
Cost of purchased transportation, shipping and warehousing services.....	'27 276 325	'1.6	'5.4	1.6
Cost of purchased repair and maintenance services.....	'6 676 034	'1.6	1.3	1.4
Cost of purchased printing services.....	'2 054 014	'7.2	.4	'7.3
Cost of purchased advertising and promotional services.....	'21 953 276	2.1	'4.3	2.3
Cost of purchased legal services.....	'3 387 055	2.0	.7	1.9
Cost of purchased accounting, auditing, and bookkeeping services.....	'2 529 701	1.9	.5	1.8
Cost of purchased management consulting, administrative services and other professional services.....	'6 216 412	2.6	1.2	2.5
Purchased communication services.....	'7 095 564	.8	'1.4	.6
Cost of purchased custom coded original software (expensed) including adaptation of off-the-shelf software.....	'558 874	'5.2	.1	5.2
Cost of system support design and services including web design.....	'977 773	'4.3	.2	4.3
Cost of data processing and other purchased computer services, except communications.....	'902 981	'1.7	.2	1.8
Lease and rental payments.....	'24 725 456	1.8	'4.9	1.7
Cost of insurance.....	'8 850 091	'1.6	'1.7	'1.5
Taxes and license fees.....	'8 670 345	'5.6	'1.7	'5.8
Depreciation and amortization charges.....	'22 935 192	1.9	'4.5	1.9
Commissions paid.....	'10 768 051	'3.7	'2.1	'3.4
Cost of contract work.....	'3 715 750	'8.2	.7	'8.4
Other operating expenses.....	'59 663 219	'2.0	'11.8	2.0
423, Durable goods merchant wholesalers				
Sales.....	1 421 501 909	X	X	X
Operating expenses, total.....	'307 386 615	'7	'21.6	.7
Annual payroll.....	'125 205 063	1.1	'40.7	.7
Employer costs for fringe benefits.....	'23 579 577	'1.5	'7.7	1.2
Contract labor costs including temporary help.....	'5 209 648	'8.7	'1.7	'8.0
Expensed computer related supplies.....	'1 481 640	'3.6	.5	3.3
Cost of purchased packaging and containers.....	'1 739 464	'4.7	'6	4.6
Other materials and supplies not for resale.....	'16 689 504	'6.8	'5.4	6.6
Purchased utilities, total.....	'3 562 370	'3.0	'1.2	2.7
Cost of purchased transportation, shipping and warehousing services.....	'14 773 948	'2.2	'4.8	2.2
Cost of purchased repair and maintenance services.....	'3 452 337	'2.6	1.1	2.3
Cost of purchased printing services.....	'1 100 194	'5.1	'4	5.0
Cost of purchased advertising and promotional services.....	'16 016 654	2.4	'5.2	2.3
Cost of purchased legal services.....	'2 079 284	3.4	'7	3.1
Cost of purchased accounting, auditing, and bookkeeping services.....	'1 608 337	1.6	.5	1.9
Cost of purchased management consulting, administrative services and other professional services.....	'4 176 821	'4.1	'1.4	3.8
Purchased communication services.....	'4 848 135	'1.1	'1.6	.9
Cost of purchased custom coded original software (expensed) including adaptation of off-the-shelf software.....	'422 209	'6.4	.1	6.6
Cost of system support design and services including web design.....	'660 376	'5.3	.2	'5.5
Cost of data processing and other purchased computer services, except communications.....	'561 313	'2.4	.2	2.6
Lease and rental payments.....	'14 506 229	1.7	'4.7	1.5
Cost of insurance.....	'5 226 918	'1.9	'1.7	1.8
Taxes and license fees.....	'3 015 824	2.3	'1.0	2.4
Depreciation and amortization charges.....	'13 427 360	2.5	'4.4	2.5
Commissions paid.....	'6 160 361	'4.6	'2.0	4.6
Cost of contract work.....	'1 835 030	'11.0	.6	'11.2
Other operating expenses.....	'36 048 021	'2.0	'11.7	2.2
4231, Motor vehicle and motor vehicle parts and supplies merchant wholesalers				
Sales.....	251 946 460	X	X	X
Operating expenses, total.....	'43 690 392	'2.2	'17.3	'2.2
Annual payroll.....	'13 571 985	4.2	'31.1	'2.3
Employer costs for fringe benefits.....	'2 755 017	4.4	'6.3	3.0
Contract labor costs including temporary help.....	'591 889	'10.4	'1.4	'9.1
Expensed computer related supplies.....	'136 563	'11.5	.3	'9.1
Cost of purchased packaging and containers.....	'209 602	'12.9	.5	'14.2
Other materials and supplies not for resale.....	'2 523 509	'17.0	'5.8	'17.1
Purchased utilities, total.....	'441 623	'5.2	1.0	4.2
Cost of purchased transportation, shipping and warehousing services.....	'1 589 767	'5.8	'3.6	4.6
Cost of purchased repair and maintenance services.....	'502 178	'5.0	'1.1	'5.8
Cost of purchased printing services.....	S	S	S	S
Cost of purchased advertising and promotional services.....	'5 968 496	2.3	'13.7	'3.2
Cost of purchased legal services.....	'265 707	'6.0	'6	'5.6
Cost of purchased accounting, auditing, and bookkeeping services.....	'176 130	'6.8	'4	'5.8
Cost of purchased management consulting, administrative services and other professional services.....	'949 459	'10.5	'2.2	'10.6
Purchased communication services.....	'525 709	'5.4	'1.2	'4.1
Cost of purchased custom coded original software (expensed) including adaptation of off-the-shelf software.....	'65 561	'7.8	'2	'7.5
Cost of system support design and services including web design.....	'206 382	'3.8	'5	'4.3
Cost of data processing and other purchased computer services, except communications.....	'213 861	'3.1	'5	'3.9
Lease and rental payments.....	'1 669 679	6.3	'3.8	'5.8
Cost of insurance.....	'668 689	'7.6	1.5	5.8
Taxes and license fees.....	'449 010	'7.5	'1.0	6.4
Depreciation and amortization charges.....	'1 853 284	3.6	'4.2	4.2
Commissions paid.....	S	S	S	S
Cost of contract work.....	S	S	S	S
Other operating expenses.....	'7 771 444	'3.7	'17.8	'3.9

See footnotes at end of table.

Table 1. Sales and Operating Expenses for NAICS (2002) Sector 42 (Part) by Kind of Business: 2002—Con.

[Data are shown only for establishments with payroll and include enterprise support locations. Data in this table represent merchant wholesale except manufacturing sales branches and offices. Coefficients of variation represent the estimated relative standard error of the estimate. Information on confidentiality protection and the meaning of abbreviations and symbols can be found in the introductory text. For explanation of terms, see Appendix A. For information on estimation procedures, sampling error, and nonsampling error, see methodology section in Appendix C.]

Kind of business and item	Amount (\$1,000)	Coefficient of variation of amount (percent)	Percent of total operating expenses ¹ (percent)	Coefficient of variation of percent (percent)
42, WHOLESALE TRADE²—Con.				
423, Durable goods merchant wholesalers—Con.				
4232, Furniture and home furnishings merchant wholesalers				
Sales.....	53 483 947	X	X	X
Operating expenses, total.....	'14 778 990	'1.9	'27.6	'1.9
Annual payroll.....	'5 691 449	2.7	'38.5	2.5
Employer costs for fringe benefits.....	'985 927	3.1	'6.7	3.1
Contract labor costs including temporary help.....	'497 337	'12.4	'3.4	'11.8
Expensed computer related supplies.....	'53 136	'5.3	'1.4	5.4
Cost of purchased packaging and containers.....	S	S	S	S
Other materials and supplies not for resale.....	'804 292	'14.5	'5.4	'12.9
Purchased utilities, total.....	'140 043	'4.5	.9	4.3
Cost of purchased transportation, shipping and warehousing services.....	'771 316	'4.4	'5.2	4.5
Cost of purchased repair and maintenance services.....	'134 632	'7.8	'1.9	'6.6
Cost of purchased printing services.....	'75 385	'9.0	.5	9.2
Cost of purchased advertising and promotional services.....	'356 790	'6.3	'2.4	'6.3
Cost of purchased legal services.....	'89 453	5.2	.6	'5.3
Cost of purchased accounting, auditing, and bookkeeping services.....	'82 829	4.0	'1.6	4.5
Cost of purchased management consulting, administrative services and other professional services.....	S	S	S	S
Purchased communication services.....	'193 127	3.9	'1.3	4.2
Cost of purchased custom coded original software (expensed) including adaptation of off-the-shelf software.....	'19 575	'9.2	.1	'9.9
Cost of system support design and services including web design.....	'19 645	'13.9	.1	'13.9
Cost of data processing and other purchased computer services, except communications.....	'16 393	'7.5	.1	7.0
Lease and rental payments.....	'982 134	4.1	'6.6	3.9
Cost of insurance.....	'230 888	'6.3	'1.6	'5.4
Taxes and license fees.....	'187 536	'8.1	'1.3	'8.2
Depreciation and amortization charges.....	'467 966	'8.9	'3.2	'7.4
Commissions paid.....	'589 307	'12.1	'4.0	'11.6
Cost of contract work.....	S	S	S	S
Other operating expenses.....	'1 825 659	'6.5	'12.4	5.7
4233, Lumber and other construction materials merchant wholesalers				
Sales.....	95 090 891	X	X	X
Operating expenses, total.....	'17 445 902	'3.5	'18.3	3.5
Annual payroll.....	'7 352 973	'5.6	'42.1	2.9
Employer costs for fringe benefits.....	'1 248 385	5.1	'7.2	3.3
Contract labor costs including temporary help.....	'403 124	'9.3	2.3	9.3
Expensed computer related supplies.....	'42 114	'8.3	.2	7.7
Cost of purchased packaging and containers.....	'72 998	14.4	.4	'11.4
Other materials and supplies not for resale.....	S	S	S	S
Purchased utilities, total.....	'217 918	'8.1	1.2	5.1
Cost of purchased transportation, shipping and warehousing services.....	'2 002 196	'10.4	'11.5	12.1
Cost of purchased repair and maintenance services.....	'291 702	'13.8	'1.7	'10.5
Cost of purchased printing services.....	'49 340	'10.6	'1.3	'9.0
Cost of purchased advertising and promotional services.....	'159 597	'6.7	'1.9	6.0
Cost of purchased legal services.....	'73 091	'5.8	.4	'6.0
Cost of purchased accounting, auditing, and bookkeeping services.....	'95 112	'5.4	.5	6.7
Cost of purchased management consulting, administrative services and other professional services.....	S	S	S	S
Purchased communication services.....	'234 849	4.7	'1.3	3.2
Cost of purchased custom coded original software (expensed) including adaptation of off-the-shelf software.....	S	S	S	S
Cost of system support design and services including web design.....	'11 107	'12.5	.1	13.2
Cost of data processing and other purchased computer services, except communications.....	'6 883	'11.3	—	11.6
Lease and rental payments.....	'834 908	'6.6	'4.8	5.0
Cost of insurance.....	'337 548	'4.8	'1.9	3.4
Taxes and license fees.....	'187 085	'9.9	'1.1	'11.7
Depreciation and amortization charges.....	'587 077	'10.3	3.4	7.8
Commissions paid.....	S	S	S	S
Cost of contract work.....	'130 645	'19.4	.7	'19.1
Other operating expenses.....	S	S	S	S
4234, Professional and commercial equipment and supplies merchant wholesalers				
Sales.....	272 461 117	X	X	X
Operating expenses, total.....	'58 191 744	'2.6	'21.4	2.6
Annual payroll.....	'26 849 712	3.1	'46.1	1.6
Employer costs for fringe benefits.....	'4 653 103	3.6	'8.0	2.4
Contract labor costs including temporary help.....	'1 189 366	'16.9	2.0	16.2
Expensed computer related supplies.....	'384 080	'12.2	.7	'10.4
Cost of purchased packaging and containers.....	'261 951	'8.6	'1.5	'8.8
Other materials and supplies not for resale.....	S	S	S	S
Purchased utilities, total.....	'377 317	'3.4	.6	'3.5
Cost of purchased transportation, shipping and warehousing services.....	'2 126 717	'4.5	'3.7	'4.6
Cost of purchased repair and maintenance services.....	'467 583	'4.8	.8	5.6
Cost of purchased printing services.....	'217 621	'11.0	.4	'11.4
Cost of purchased advertising and promotional services.....	'2 466 650	'9.3	'4.2	'8.7
Cost of purchased legal services.....	'523 395	9.4	.9	7.7
Cost of purchased accounting, auditing, and bookkeeping services.....	'1 278 864	'5.4	.5	5.8
Cost of purchased management consulting, administrative services and other professional services.....	'1 242 076	'12.0	2.1	8.9
Purchased communication services.....	'1 236 001	'3.7	2.1	2.9
Cost of purchased custom coded original software (expensed) including adaptation of off-the-shelf software.....	S	S	S	S
Cost of system support design and services including web design.....	'171 637	'17.7	'1.3	'18.1
Cost of data processing and other purchased computer services, except communications.....	'57 618	'5.2	.1	'6.1
Lease and rental payments.....	'2 584 595	4.3	'4.4	2.7
Cost of insurance.....	'751 163	'5.4	'1.3	'4.6
Taxes and license fees.....	'413 993	'7.6	.7	7.1
Depreciation and amortization charges.....	'2 823 403	6.5	'4.9	6.5
Commissions paid.....	'1 108 366	'17.7	'1.9	'20.7
Cost of contract work.....	S	S	S	S
Other operating expenses.....	'5 877 811	'5.6	'10.1	'3.9

See footnotes at end of table.

Table 1. Sales and Operating Expenses for NAICS (2002) Sector 42 (Part) by Kind of Business: 2002—Con.

[Data are shown only for establishments with payroll and include enterprise support locations. Data in this table represent merchant wholesale except manufacturing sales branches and offices. Coefficients of variation represent the estimated relative standard error of the estimate. Information on confidentiality protection and the meaning of abbreviations and symbols can be found in the introductory text. For explanation of terms, see Appendix A. For information on estimation procedures, sampling error, and nonsampling error, see methodology section in Appendix C.]

Kind of business and item	Amount (\$1,000)	Coefficient of variation of amount (percent)	Percent of total operating expenses ¹ (percent)	Coefficient of variation of percent (percent)
42, WHOLESALE TRADE²—Con.				
423, Durable goods merchant wholesalers—Con.				
4235, Metal and mineral (except petroleum) merchant wholesalers				
Sales.....	81 746 230	X	X	X
Operating expenses, total.....	\$	\$	\$	\$
Annual payroll.....	\$	\$	\$	\$
Employer costs for fringe benefits.....	\$	\$	\$	\$
Contract labor costs including temporary help.....	\$	\$	\$	\$
Expensed computer related supplies.....	\$	\$	\$	\$
Cost of purchased packaging and containers.....	\$	\$	\$	\$
Other materials and supplies not for resale.....	\$	\$	\$	\$
Purchased utilities, total.....	\$	\$	\$	\$
Cost of purchased transportation, shipping and warehousing services.....	\$	\$	\$	\$
Cost of purchased repair and maintenance services.....	\$	\$	\$	\$
Cost of purchased printing services.....	\$	\$	\$	\$
Cost of purchased advertising and promotional services.....	\$	\$	\$	\$
Cost of purchased legal services.....	\$	\$	\$	\$
Cost of purchased accounting, auditing, and bookkeeping services.....	\$	\$	\$	\$
Cost of purchased management consulting, administrative services and other professional services.....	\$	\$	\$	\$
Purchased communication services.....	\$	\$	\$	\$
Cost of purchased custom coded original software (expensed) including adaptation of off-the-shelf software.....	\$	\$	\$	\$
Cost of system support design and services including web design.....	\$	\$	\$	\$
Cost of data processing and other purchased computer services, except communications.....	\$	\$	\$	\$
Lease and rental payments.....	\$	\$	\$	\$
Cost of insurance.....	\$	\$	\$	\$
Taxes and license fees.....	\$	\$	\$	\$
Depreciation and amortization charges.....	\$	\$	\$	\$
Commissions paid.....	\$	\$	\$	\$
Cost of contract work.....	\$	\$	\$	\$
Other operating expenses.....	\$	\$	\$	\$
4236, Electrical goods merchant wholesalers				
Sales.....	222 958 123	X	X	X
Operating expenses, total.....	'48 691 202	'2.1	'21.8	2.1
Annual payroll.....	'20 466 179	2.3	'42.0	1.1
Employer costs for fringe benefits.....	'3 699 108	2.2	'7.6	2.3
Contract labor costs including temporary help.....	'695 121	'8.4	1.4	'8.4
Expensed computer related supplies.....	'340 514	'4.7	.7	4.9
Cost of purchased packaging and containers.....	'205 137	'7.7	.4	'6.8
Other materials and supplies not for resale.....	'1 983 166	'7.6	'4.1	'8.7
Purchased utilities, total.....	'360 108	'3.8	.7	'3.4
Cost of purchased transportation, shipping and warehousing services.....	'2 320 133	'5.8	'4.8	5.4
Cost of purchased repair and maintenance services.....	'319 640	'3.4	'7	'3.7
Cost of purchased printing services.....	'121 805	'16.9	'3	'16.5
Cost of purchased advertising and promotional services.....	'3 932 555	3.0	'8.1	2.9
Cost of purchased legal services.....	'402 158	'12.6	.8	'12.8
Cost of purchased accounting, auditing, and bookkeeping services.....	'251 010	5.1	.5	'4.5
Cost of purchased management consulting, administrative services and other professional services.....	'550 835	'5.0	'1.1	5.3
Purchased communication services.....	'767 746	4.4	1.6	2.5
Cost of purchased custom coded original software (expensed) including adaptation of off-the-shelf software.....	'126 251	'6.4	'3	6.4
Cost of system support design and services including web design.....	'75 849	'14.7	.2	'13.5
Cost of data processing and other purchased computer services, except communications.....	'96 776	'8.4	.2	8.2
Lease and rental payments.....	'2 375 626	5.0	4.9	'4.3
Cost of insurance.....	'619 331	'6.5	1.3	7.7
Taxes and license fees.....	'419 871	'6.4	'9	6.6
Depreciation and amortization charges.....	'1 943 306	'5.7	'4.0	'6.1
Commissions paid.....	'1 306 441	'6.8	'2.7	6.4
Cost of contract work.....	\$	\$	\$	\$
Other operating expenses.....	'5 030 942	'9.1	'10.3	6.8
4237, Hardware and plumbing and heating equipment and supplies merchant wholesalers				
Sales.....	70 431 056	X	X	X
Operating expenses, total.....	'16 780 912	'2.4	'23.8	2.4
Annual payroll.....	'7 858 626	3.1	'46.8	'1.7
Employer costs for fringe benefits.....	'1 441 335	3.0	'8.6	'2.2
Contract labor costs including temporary help.....	'194 747	'17.9	'1.2	'15.0
Expensed computer related supplies.....	'71 722	'6.5	.4	5.6
Cost of purchased packaging and containers.....	'104 933	'10.9	'6	'10.2
Other materials and supplies not for resale.....	\$	\$	\$	\$
Purchased utilities, total.....	'174 743	'4.5	'1.0	'3.6
Cost of purchased transportation, shipping and warehousing services.....	'875 485	'5.1	'5.2	4.6
Cost of purchased repair and maintenance services.....	'161 275	'5.3	'1.0	3.6
Cost of purchased printing services.....	'51 475	'9.4	.3	10.9
Cost of purchased advertising and promotional services.....	'305 340	7.0	'1.8	'8.1
Cost of purchased legal services.....	'58 845	4.5	'4	'6.5
Cost of purchased accounting, auditing, and bookkeeping services.....	'94 547	'6.6	'6	'6.7
Cost of purchased management consulting, administrative services and other professional services.....	'72 368	'12.5	.4	'13.8
Purchased communication services.....	'285 775	'5.6	'1.7	5.1
Cost of purchased custom coded original software (expensed) including adaptation of off-the-shelf software.....	'14 198	14.3	.1	'15.0
Cost of system support design and services including web design.....	'23 216	'7.6	.1	'6.9
Cost of data processing and other purchased computer services, except communications.....	'22 409	'8.2	.1	'9.3
Lease and rental payments.....	'984 535	'3.7	'5.9	3.1
Cost of insurance.....	'267 799	'4.5	'1.6	'4.1
Taxes and license fees.....	'195 696	'6.4	'1.2	'5.2
Depreciation and amortization charges.....	'503 680	'3.0	'3.0	2.8
Commissions paid.....	\$	\$	\$	\$
Cost of contract work.....	\$	\$	\$	\$
Other operating expenses.....	\$	\$	\$	\$

See footnotes at end of table.

Table 1. Sales and Operating Expenses for NAICS (2002) Sector 42 (Part) by Kind of Business: 2002—Con.

[Data are shown only for establishments with payroll and include enterprise support locations. Data in this table represent merchant wholesale except manufacturing sales branches and offices. Coefficients of variation represent the estimated relative standard error of the estimate. Information on confidentiality protection and the meaning of abbreviations and symbols can be found in the introductory text. For explanation of terms, see Appendix A. For information on estimation procedures, sampling error, and nonsampling error, see methodology section in Appendix C.]

Kind of business and item	Amount (\$1,000)	Coefficient of variation of amount (percent)	Percent of total operating expenses ¹ (percent)	Coefficient of variation of percent (percent)
42, WHOLESALE TRADE²—Con.				
423, Durable goods merchant wholesalers—Con.				
4238, Machinery, equipment, and supplies merchant wholesalers				
Sales.....	227 758 197	X	X	X
Operating expenses, total.....	'60 208 276	'1.7	'26.4	1.7
Annual payroll.....	'26 636 642	1.8	'44.2	1.0
Employer costs for fringe benefits.....	'5 404 813	3.0	'9.0	2.2
Contract labor costs including temporary help.....	'683 447	'16.2	1.1	'15.7
Expensed computer related supplies.....	'285 447	'5.2	'1.5	4.8
Cost of purchased packaging and containers.....	'270 207	'5.8	'1.4	5.4
Other materials and supplies not for resale.....	'4 352 951	'11.6	'7.2	'11.0
Purchased utilities, total.....	'675 940	'6.3	'1.1	'5.9
Cost of purchased transportation, shipping and warehousing services.....	'1 826 847	'4.4	'3.0	4.3
Cost of purchased repair and maintenance services.....	'710 540	'13.5	'1.2	3.2
Cost of purchased printing services.....	'164 307	'11.2	'0.3	9.6
Cost of purchased advertising and promotional services.....	'931 504	4.3	'1.5	'4.3
Cost of purchased legal services.....	'304 792	'7.9	'0.5	'8.0
Cost of purchased accounting, auditing, and bookkeeping services.....	'361 354	5.3	'0.6	4.5
Cost of purchased management consulting, administrative services and other professional services.....	'442 581	'12.3	'0.7	'11.8
Purchased communication services.....	'1 075 864	'2.3	'1.8	2.0
Cost of purchased custom coded original software (expensed) including adaptation of off-the-shelf software.....	'51 687	'12.3	'0.1	'11.7
Cost of system support design and services including web design.....	'99 224	'11.3	'0.2	'10.2
Cost of data processing and other purchased computer services, except communications.....	'74 006	'10.1	'0.1	'11.0
Lease and rental payments.....	'2 801 809	4.5	'4.7	'4.4
Cost of insurance.....	'1 398 602	'4.0	'2.3	4.1
Taxes and license fees.....	'704 353	5.1	'1.2	5.4
Depreciation and amortization charges.....	'2 957 117	4.8	'4.9	4.5
Commissions paid.....	'1 303 363	4.8	'2.2	5.1
Cost of contract work.....	'124 046	'16.6	'0.2	'17.2
Other operating expenses.....	'6 566 831	'5.2	'10.9	5.2
4239, Miscellaneous durable goods merchant wholesalers				
Sales.....	145 625 888	X	X	X
Operating expenses, total.....	'32 081 813	'2.8	'22.0	'2.8
Annual payroll.....	'10 773 000	'3.6	'33.6	'2.1
Employer costs for fringe benefits.....	'2 014 785	'4.2	'6.3	'2.9
Contract labor costs including temporary help.....	S	S	S	S
Expensed computer related supplies.....	'109 349	'7.8	'0.3	8.4
Cost of purchased packaging and containers.....	'228 804	'8.3	'0.7	7.2
Other materials and supplies not for resale.....	'2 177 338	'13.5	'6.8	'13.2
Purchased utilities, total.....	'625 171	'12.0	'1.9	'9.2
Cost of purchased transportation, shipping and warehousing services.....	'2 245 385	'5.5	'7.0	6.2
Cost of purchased repair and maintenance services.....	'539 949	'9.2	'1.7	'7.6
Cost of purchased printing services.....	'229 367	'10.9	'0.7	'11.5
Cost of purchased advertising and promotional services.....	'1 790 948	'9.3	'5.6	8.8
Cost of purchased legal services.....	'291 621	'6.8	'0.9	'6.8
Cost of purchased accounting, auditing, and bookkeeping services.....	'203 178	'7.1	'0.6	'6.9
Cost of purchased management consulting, administrative services and other professional services.....	'458 028	'15.2	'1.4	'12.9
Purchased communication services.....	'342 763	4.2	'1.1	3.9
Cost of purchased custom coded original software (expensed) including adaptation of off-the-shelf software.....	S	S	S	S
Cost of system support design and services including web design.....	'40 029	'14.7	'0.1	'14.3
Cost of data processing and other purchased computer services, except communications.....	'49 336	'8.8	'0.2	'8.9
Lease and rental payments.....	'1 655 133	'6.4	'5.2	'6.3
Cost of insurance.....	'637 676	'3.3	'2.0	'3.5
Taxes and license fees.....	'276 865	'5.9	'0.9	5.1
Depreciation and amortization charges.....	'1 531 731	8.7	'4.8	'7.6
Commissions paid.....	'713 271	'10.1	'2.2	'9.5
Cost of contract work.....	S	S	S	S
Other operating expenses.....	'3 870 085	'7.1	'12.1	'7.1
424, Nondurable goods merchant wholesalers				
Sales.....	1 414 026 707	X	X	X
Operating expenses, total.....	'200 142 288	'1.0	'14.2	1.0
Annual payroll.....	'77 653 936	1.1	'38.8	'0.8
Employer costs for fringe benefits.....	'15 042 293	1.4	'7.5	1.1
Contract labor costs including temporary help.....	'2 259 369	'4.3	'1.1	'4.3
Expensed computer related supplies.....	'616 247	'2.1	'0.3	2.1
Cost of purchased packaging and containers.....	'3 317 669	'6.2	'1.7	5.8
Other materials and supplies not for resale.....	'8 565 614	'4.7	'4.3	'5.2
Purchased utilities, total.....	'3 650 397	'2.9	'1.8	2.5
Cost of purchased transportation, shipping and warehousing services.....	'12 502 377	'3.8	6.2	'3.5
Cost of purchased repair and maintenance services.....	'3 223 698	'1.7	'1.6	1.8
Cost of purchased printing services.....	'953 820	'11.5	'1.5	'12.0
Cost of purchased advertising and promotional services.....	'5 936 622	5.8	'3.0	'5.5
Cost of purchased legal services.....	'1 307 771	'3.6	'0.7	'3.1
Cost of purchased accounting, auditing, and bookkeeping services.....	'921 363	'3.4	'0.5	2.7
Cost of purchased management consulting, administrative services and other professional services.....	'2 039 591	'3.0	'1.0	'2.5
Purchased communication services.....	'2 247 430	'0.9	'1.1	'0.8
Cost of purchased custom coded original software (expensed) including adaptation of off-the-shelf software.....	'136 665	'5.3	'0.1	'5.3
Cost of system support design and services including web design.....	'317 397	'5.5	'0.2	'5.2
Cost of data processing and other purchased computer services, except communications.....	'341 668	'2.9	'0.2	3.1
Lease and rental payments.....	'10 219 227	2.9	'5.1	'2.7
Cost of insurance.....	'3 623 174	'1.6	'1.8	'1.5
Taxes and license fees.....	'5 654 521	'8.5	'2.8	'8.5
Depreciation and amortization charges.....	'9 507 832	2.6	'4.8	2.6
Commissions paid.....	'4 607 690	'6.4	'2.3	'6.0
Cost of contract work.....	'1 880 720	'13.6	'0.9	'14.1
Other operating expenses.....	'23 615 198	'3.8	'11.8	'3.1

See footnotes at end of table.

Table 1. Sales and Operating Expenses for NAICS (2002) Sector 42 (Part) by Kind of Business: 2002—Con.

[Data are shown only for establishments with payroll and include enterprise support locations. Data in this table represent merchant wholesale except manufacturing sales branches and offices. Coefficients of variation represent the estimated relative standard error of the estimate. Information on confidentiality protection and the meaning of abbreviations and symbols can be found in the introductory text. For explanation of terms, see Appendix A. For information on estimation procedures, sampling error, and nonsampling error, see methodology section in Appendix C.]

Kind of business and item	Amount (\$1,000)	Coefficient of variation of amount (percent)	Percent of total operating expenses ¹ (percent)	Coefficient of variation of percent (percent)
42, WHOLESALE TRADE²—Con.				
424, Nondurable goods merchant wholesalers—Con.				
4241, Paper and paper product merchant wholesalers				
Sales.....	72 645 541	X	X	X
Operating expenses, total.....	'16 472 973	'2.1	'22.7	'2.1
Annual payroll.....	'7 933 993	2.4	'48.2	2.0
Employer costs for fringe benefits.....	'1 211 303	'4.4	'7.4	3.5
Contract labor costs including temporary help.....	'114 617	'8.2	.7	'7.7
Expensed computer related supplies.....	'52 757	'3.8	.3	'4.5
Cost of purchased packaging and containers.....	S	S	S	S
Other materials and supplies not for resale.....	S	S	S	S
Purchased utilities, total.....	'179 850	'5.3	1.1	4.7
Cost of purchased transportation, shipping and warehousing services.....	'898 624	'5.1	5.5	3.9
Cost of purchased repair and maintenance services.....	'216 781	'6.2	1.3	5.8
Cost of purchased printing services.....	S	S	S	S
Cost of purchased advertising and promotional services.....	'175 053	'6.9	1.1	7.1
Cost of purchased legal services.....	'50 891	'4.7	.3	5.0
Cost of purchased accounting, auditing, and bookkeeping services.....	'75 611	6.3	.5	'6.7
Cost of purchased management consulting, administrative services and other professional services.....	'86 134	'7.8	.5	'7.1
Purchased communication services.....	'213 825	3.2	1.3	'3.6
Cost of purchased custom coded original software (expensed) including adaptation of off-the-shelf software.....	'14 920	'16.3	.1	'17.1
Cost of system support design and services including web design.....	'20 028	'12.8	.1	'13.8
Cost of data processing and other purchased computer services, except communications.....	'9 720	'19.5	.1	'19.8
Lease and rental payments.....	'917 919	'5.7	'5.6	'5.5
Cost of insurance.....	'196 816	'4.7	1.2	'4.5
Taxes and license fees.....	'208 775	'8.3	1.3	8.8
Depreciation and amortization charges.....	'610 864	'5.1	3.7	'4.7
Commissions paid.....	'234 444	'11.2	1.4	'12.4
Cost of contract work.....	S	S	S	S
Other operating expenses.....	'1 902 754	'8.2	'11.6	'6.6
4242, Drugs and druggists' sundries wholesalers				
Sales.....	245 625 228	X	X	X
Operating expenses, total.....	'22 595 764	'5.5	'9.2	'5.5
Annual payroll.....	'7 821 953	'4.2	'34.6	'4.1
Employer costs for fringe benefits.....	'1 373 248	'4.8	'6.1	'4.6
Contract labor costs including temporary help.....	'368 666	'6.3	'1.6	'7.1
Expensed computer related supplies.....	'67 055	'6.3	'3	'8.2
Cost of purchased packaging and containers.....	'221 301	'17.1	'1.0	'10.2
Other materials and supplies not for resale.....	'919 103	'8.6	'4.1	'8.8
Purchased utilities, total.....	S	S	S	S
Cost of purchased transportation, shipping and warehousing services.....	'1 663 062	'6.4	'7.4	'5.7
Cost of purchased repair and maintenance services.....	'230 343	'6.3	'1.0	'7.4
Cost of purchased printing services.....	'84 570	'12.4	'4	'12.7
Cost of purchased advertising and promotional services.....	'1 283 048	'19.3	'5.7	'13.5
Cost of purchased legal services.....	'288 184	'7.5	'1.3	'4.7
Cost of purchased accounting, auditing, and bookkeeping services.....	'103 254	'15.0	.5	'15.0
Cost of purchased management consulting, administrative services and other professional services.....	'686 300	'5.5	'3.0	'3.6
Purchased communication services.....	'310 590	'4.3	'1.4	'3.8
Cost of purchased custom coded original software (expensed) including adaptation of off-the-shelf software.....	S	S	S	S
Cost of system support design and services including web design.....	'36 898	'8.8	'2	'7.8
Cost of data processing and other purchased computer services, except communications.....	S	S	S	S
Lease and rental payments.....	'713 095	'6.4	'3.2	'6.8
Cost of insurance.....	'282 470	'5.4	'1.3	'5.1
Taxes and license fees.....	'184 514	'4.1	'8	'5.2
Depreciation and amortization charges.....	'1 133 003	'6.3	'5.0	'5.8
Commissions paid.....	S	S	S	S
Cost of contract work.....	S	S	S	S
Other operating expenses.....	'3 069 744	'15.4	'13.6	'10.3
4243, Apparel, piece goods, and notions merchant wholesalers				
Sales.....	105 803 333	X	X	X
Operating expenses, total.....	'27 373 834	'1.9	'25.9	1.9
Annual payroll.....	'9 471 833	2.2	'34.6	1.8
Employer costs for fringe benefits.....	'1 455 490	2.6	'5.3	2.1
Contract labor costs including temporary help.....	'397 143	'13.4	'1.5	'11.7
Expensed computer related supplies.....	'74 488	'7.3	'3	'7.3
Cost of purchased packaging and containers.....	'181 411	'8.3	'7	'7.2
Other materials and supplies not for resale.....	'1 845 366	'11.8	'6.7	'12.0
Purchased utilities, total.....	'250 778	8.4	.9	'7.8
Cost of purchased transportation, shipping and warehousing services.....	'1 645 782	'8.9	'6.0	'7.8
Cost of purchased repair and maintenance services.....	'170 579	'4.4	.6	5.5
Cost of purchased printing services.....	S	S	S	S
Cost of purchased advertising and promotional services.....	'2 043 867	'6.3	'7.5	'6.2
Cost of purchased legal services.....	'212 816	14.4	'8	'13.4
Cost of purchased accounting, auditing, and bookkeeping services.....	'146 968	'6.5	.5	6.2
Cost of purchased management consulting, administrative services and other professional services.....	'251 266	'6.3	'9	'5.4
Purchased communication services.....	'374 035	2.5	'1.4	'2.8
Cost of purchased custom coded original software (expensed) including adaptation of off-the-shelf software.....	'19 496	'19.4	.1	'17.8
Cost of system support design and services including web design.....	'35 309	'8.9	.1	8.9
Cost of data processing and other purchased computer services, except communications.....	'35 318	'10.2	.1	10.5
Lease and rental payments.....	'1 478 661	5.0	'5.4	4.9
Cost of insurance.....	'381 153	'3.7	'1.4	'3.1
Taxes and license fees.....	'244 298	'11.4	.9	'11.9
Depreciation and amortization charges.....	'739 370	'3.4	'2.7	'3.2
Commissions paid.....	'1 200 207	'5.6	'4.4	4.7
Cost of contract work.....	S	S	S	S
Other operating expenses.....	S	S	S	S

See footnotes at end of table.

Table 1. Sales and Operating Expenses for NAICS (2002) Sector 42 (Part) by Kind of Business: 2002—Con.

[Data are shown only for establishments with payroll and include enterprise support locations. Data in this table represent merchant wholesale except manufacturing sales branches and offices. Coefficients of variation represent the estimated relative standard error of the estimate. Information on confidentiality protection and the meaning of abbreviations and symbols can be found in the introductory text. For explanation of terms, see Appendix A. For information on estimation procedures, sampling error, and nonsampling error, see methodology section in Appendix C.]

Kind of business and item	Amount (\$1,000)	Coefficient of variation of amount (percent)	Percent of total operating expenses ¹ (percent)	Coefficient of variation of percent (percent)
42, WHOLESALE TRADE²—Con.				
424, Nondurable goods merchant wholesalers—Con.				
4244, Grocery and related product merchant wholesalers				
Sales.....	385 881 348	X	X	X
Operating expenses, total.....	'53 854 864	'2.5	'14.0	'2.4
Annual payroll.....	'22 084 552	'2.7	'41.0	1.4
Employer costs for fringe benefits.....	'4 806 586	2.5	'8.9	'2.5
Contract labor costs including temporary help.....	'477 512	'13.1	'1.9	12.4
Expensed computer related supplies.....	'140 815	'4.4	'1.3	'3.5
Cost of purchased packaging and containers.....	'1 477 619	'11.0	'2.7	'10.7
Other materials and supplies not for resale.....	'2 081 256	'11.7	'3.9	10.7
Purchased utilities, total.....	'1 665 958	'6.9	3.1	'5.6
Cost of purchased transportation, shipping and warehousing services.....	'3 289 143	'7.4	'6.1	'7.5
Cost of purchased repair and maintenance services.....	'1 154 676	'5.9	2.1	'5.2
Cost of purchased printing services.....	'100 008	'9.6	.2	'9.6
Cost of purchased advertising and promotional services.....	'683 341	8.9	'1.3	'9.0
Cost of purchased legal services.....	'189 851	'5.3	.4	'6.5
Cost of purchased accounting, auditing, and bookkeeping services.....	'234 593	'9.1	.4	'7.6
Cost of purchased management consulting, administrative services and other professional services.....	'236 226	'10.7	.4	'10.8
Purchased communication services.....	'481 670	'2.9	.9	1.6
Cost of purchased custom coded original software (expensed) including adaptation of off-the-shelf software.....	'22 006	'19.0	—	'22.9
Cost of system support design and services including web design.....	'41 045	'6.8	.1	7.0
Cost of data processing and other purchased computer services, except communications.....	'83 624	'6.6	'1.2	6.2
Lease and rental payments.....	'3 392 613	'5.8	6.3	4.1
Cost of insurance.....	'1 100 788	'4.2	'2.0	3.1
Taxes and license fees.....	'1 368 592	'8.9	'2.5	'8.2
Depreciation and amortization charges.....	'2 178 985	'2.8	'4.0	2.7
Commissions paid.....	'917 669	'14.8	1.7	16.4
Cost of contract work.....	S	S	S	S
Other operating expenses.....	S	S	S	S
4245, Farm-product raw material merchant wholesalers				
Sales.....	103 402 280	X	X	X
Operating expenses, total.....	'7 758 894	'5.6	'7.5	5.6
Annual payroll.....	'2 454 953	'6.0	'31.6	'3.4
Employer costs for fringe benefits.....	'568 546	'6.0	'7.3	'4.4
Contract labor costs including temporary help.....	S	S	S	S
Expensed computer related supplies.....	S	S	S	S
Cost of purchased packaging and containers.....	'123 439	'19.7	'1.6	'13.2
Other materials and supplies not for resale.....	S	S	S	S
Purchased utilities, total.....	'352 229	'4.5	'4.5	'4.0
Cost of purchased transportation, shipping and warehousing services.....	'838 174	'15.6	'10.8	'14.4
Cost of purchased repair and maintenance services.....	'321 512	'7.6	'4.1	'6.4
Cost of purchased printing services.....	'7 713	'9.2	.1	'10.2
Cost of purchased advertising and promotional services.....	'41 419	'12.2	'1.5	'11.3
Cost of purchased legal services.....	S	S	S	S
Cost of purchased accounting, auditing, and bookkeeping services.....	'42 286	'11.6	'1.5	'15.1
Cost of purchased management consulting, administrative services and other professional services.....	S	S	S	S
Purchased communication services.....	'68 819	'4.7	'1.9	'4.2
Cost of purchased custom coded original software (expensed) including adaptation of off-the-shelf software.....	'1 800	'18.0	—	'18.4
Cost of system support design and services including web design.....	'6 805	'15.6	'1.1	'15.3
Cost of data processing and other purchased computer services, except communications.....	'5 927	'13.3	'1.1	'14.0
Lease and rental payments.....	'232 737	'8.5	'3.0	'10.0
Cost of insurance.....	'213 423	'5.7	'2.8	'6.8
Taxes and license fees.....	'151 107	'6.8	'1.9	8.0
Depreciation and amortization charges.....	'683 862	'5.1	'8.8	'3.9
Commissions paid.....	S	S	S	S
Cost of contract work.....	S	S	S	S
Other operating expenses.....	'596 597	'8.9	'7.7	'7.7
4246, Chemical and allied products merchant wholesalers				
Sales.....	67 721 393	X	X	X
Operating expenses, total.....	'16 245 307	'2.5	'24.0	2.5
Annual payroll.....	'6 247 864	'2.4	'38.5	'2.6
Employer costs for fringe benefits.....	'1 358 006	'2.4	'8.4	3.1
Contract labor costs including temporary help.....	S	S	S	S
Expensed computer related supplies.....	'67 693	'5.2	.4	'5.3
Cost of purchased packaging and containers.....	'319 384	'17.0	'2.0	'15.3
Other materials and supplies not for resale.....	'977 537	'16.0	'6.0	'14.2
Purchased utilities, total.....	'251 531	'4.6	'1.5	'3.8
Cost of purchased transportation, shipping and warehousing services.....	'907 230	'11.2	'5.6	9.4
Cost of purchased repair and maintenance services.....	'272 037	'5.9	'1.7	'6.5
Cost of purchased printing services.....	'29 841	'15.7	.2	'12.5
Cost of purchased advertising and promotional services.....	'178 639	'19.0	'1.1	15.6
Cost of purchased legal services.....	'119 715	'9.0	.7	'7.6
Cost of purchased accounting, auditing, and bookkeeping services.....	'100 903	7.1	'1.6	7.2
Cost of purchased management consulting, administrative services and other professional services.....	'172 768	'18.6	'1.1	'16.0
Purchased communication services.....	'231 652	3.6	'1.4	3.7
Cost of purchased custom coded original software (expensed) including adaptation of off-the-shelf software.....	'14 016	'13.5	.1	'13.8
Cost of system support design and services including web design.....	'28 460	'9.0	'1.2	'10.5
Cost of data processing and other purchased computer services, except communications.....	'15 711	'8.5	.1	'7.2
Lease and rental payments.....	'676 961	'6.2	'4.2	'5.8
Cost of insurance.....	'371 014	'5.6	'2.3	4.4
Taxes and license fees.....	'211 156	'8.7	1.3	'8.8
Depreciation and amortization charges.....	'768 145	3.6	'4.7	'3.4
Commissions paid.....	S	S	S	S
Cost of contract work.....	S	S	S	S
Other operating expenses.....	'2 307 103	'9.6	'14.2	'8.5

See footnotes at end of table.

Table 1. Sales and Operating Expenses for NAICS (2002) Sector 42 (Part) by Kind of Business: 2002—Con.

[Data are shown only for establishments with payroll and include enterprise support locations. Data in this table represent merchant wholesale except manufacturing sales branches and offices. Coefficients of variation represent the estimated relative standard error of the estimate. Information on confidentiality protection and the meaning of abbreviations and symbols can be found in the introductory text. For explanation of terms, see Appendix A. For information on estimation procedures, sampling error, and nonsampling error, see methodology section in Appendix C.]

Kind of business and item	Amount (\$1,000)	Coefficient of variation of amount (percent)	Percent of total operating expenses ¹ (percent)	Coefficient of variation of percent (percent)
42, WHOLESALE TRADE²—Con.				
424, Nondurable goods merchant wholesalers—Con.				
4247, Petroleum and petroleum products merchant wholesalers				
Sales.....	192 666 241	X	X	X
Operating expenses, total.....	'9 695 737	'2.8	'5.0	2.8
Annual payroll.....	'3 573 252	'4.5	'36.9	2.6
Employer costs for fringe benefits.....	'602 876	4.4	'6.2	'3.6
Contract labor costs including temporary help.....	'139 596	'10.5	'1.4	'11.8
Expensed computer related supplies.....	'45 406	'4.4	'1.5	'4.3
Cost of purchased packaging and containers.....	'22 399	'19.2	.2	'21.9
Other materials and supplies not for resale.....	S	S	S	S
Purchased utilities, total.....	'167 504	'6.1	'1.7	'6.1
Cost of purchased transportation, shipping and warehousing services.....	'617 872	'5.7	'6.4	'5.8
Cost of purchased repair and maintenance services.....	'267 326	'6.7	'2.8	'6.3
Cost of purchased printing services.....	'11 350	'9.1	.1	'9.5
Cost of purchased advertising and promotional services.....	'72 423	'5.6	.7	'6.0
Cost of purchased legal services.....	'90 921	4.6	'1.9	4.3
Cost of purchased accounting, auditing, and bookkeeping services.....	'53 977	'5.3	'1.6	'5.6
Cost of purchased management consulting, administrative services and other professional services.....	'77 550	'5.0	'1.8	'4.3
Purchased communication services.....	'111 448	'5.1	'1.1	3.2
Cost of purchased custom coded original software (expensed) including adaptation of off-the-shelf software.....	'12 254	'18.2	'1.1	'18.4
Cost of system support design and services including web design.....	'19 756	'7.1	.2	'6.5
Cost of data processing and other purchased computer services, except communications.....	'39 729	'11.6	'1.4	'12.0
Lease and rental payments.....	'621 751	6.2	'6.4	'7.2
Cost of insurance.....	'311 517	'2.7	'3.2	3.1
Taxes and license fees.....	'231 422	'8.4	'2.4	'7.1
Depreciation and amortization charges.....	'812 696	'4.8	'8.4	3.3
Commissions paid.....	S	S	S	S
Cost of contract work.....	'36 576	'16.5	'1.4	'17.9
Other operating expenses.....	S	S	S	S
4248, Beer, wine, and distilled alcoholic beverage merchant wholesalers				
Sales.....	79 189 234	X	X	X
Operating expenses, total.....	'15 961 089	'1.5	'20.2	1.5
Annual payroll.....	'7 037 840	2.2	'44.1	1.7
Employer costs for fringe benefits.....	'1 439 241	3.6	'9.0	3.3
Contract labor costs including temporary help.....	'69 370	'11.8	.4	'11.7
Expensed computer related supplies.....	'48 569	'4.7	.3	4.4
Cost of purchased packaging and containers.....	'224 479	'13.9	'1.4	'14.5
Other materials and supplies not for resale.....	'311 103	'11.3	'1.9	'12.8
Purchased utilities, total.....	'168 286	'4.4	1.1	'4.4
Cost of purchased transportation, shipping and warehousing services.....	'630 672	'6.7	'4.0	7.0
Cost of purchased repair and maintenance services.....	'231 304	'4.9	1.4	5.1
Cost of purchased printing services.....	'83 434	'4.3	.5	4.3
Cost of purchased advertising and promotional services.....	'1 050 275	18.3	'6.6	16.7
Cost of purchased legal services.....	'103 282	'10.9	.6	'10.1
Cost of purchased accounting, auditing, and bookkeeping services.....	'61 148	5.4	.4	5.2
Cost of purchased management consulting, administrative services and other professional services.....	'133 278	'10.6	.8	'10.0
Purchased communication services.....	'133 344	3.1	.8	2.5
Cost of purchased custom coded original software (expensed) including adaptation of off-the-shelf software.....	'16 649	'9.9	.1	'11.0
Cost of system support design and services including web design.....	'12 609	'6.9	.1	'6.4
Cost of data processing and other purchased computer services, except communications.....	'10 801	'13.1	.1	'13.9
Lease and rental payments.....	'674 585	5.7	4.2	'5.4
Cost of insurance.....	'292 242	'6.4	1.8	5.9
Taxes and license fees.....	'599 092	'11.4	'3.8	'11.7
Depreciation and amortization charges.....	'704 019	6.1	4.4	6.4
Commissions paid.....	S	S	S	S
Cost of contract work.....	S	S	S	S
Other operating expenses.....	'1 768 365	'6.7	'11.1	6.6

See footnotes at end of table.

Table 1. Sales and Operating Expenses for NAICS (2002) Sector 42 (Part) by Kind of Business: 2002—Con.

[Data are shown only for establishments with payroll and include enterprise support locations. Data in this table represent merchant wholesale except manufacturing sales branches and offices. Coefficients of variation represent the estimated relative standard error of the estimate. Information on confidentiality protection and the meaning of abbreviations and symbols can be found in the introductory text. For explanation of terms, see Appendix A. For information on estimation procedures, sampling error, and nonsampling error, see methodology section in Appendix C.]

Kind of business and item	Amount (\$1,000)	Coefficient of variation of amount (percent)	Percent of total operating expenses ¹ (percent)	Coefficient of variation of percent (percent)
42, WHOLESALE TRADE²—Con.				
424, Nondurable goods merchant wholesalers—Con.				
4249, Miscellaneous nondurable goods merchant wholesalers				
Sales.....	161 092 109	X	X	X
Operating expenses, total.....	'30 183 825	'3.5	'18.7	3.2
Annual payroll.....	'11 027 697	'3.4	'36.5	2.4
Employer costs for fringe benefits.....	'2 226 998	'4.4	'7.4	3.2
Contract labor costs including temporary help.....	'457 637	'11.9	1.5	'11.9
Expensed computer related supplies.....	'87 818	'5.7	.3	4.8
Cost of purchased packaging and containers.....	'451 837	'13.5	'1.5	13.3
Other materials and supplies not for resale.....	S	S	S	S
Purchased utilities, total.....	S	S	S	S
Cost of purchased transportation, shipping and warehousing services.....	'2 011 818	'13.9	'6.7	'11.9
Cost of purchased repair and maintenance services.....	'359 139	'6.0	'1.2	4.8
Cost of purchased printing services.....	'157 580	'11.7	.5	'10.4
Cost of purchased advertising and promotional services.....	'408 556	'15.9	1.4	'12.6
Cost of purchased legal services.....	'182 651	5.6	'1.6	'6.5
Cost of purchased accounting, auditing, and bookkeeping services.....	'102 624	'9.5	'1.3	'8.2
Cost of purchased management consulting, administrative services and other professional services.....	'274 492	'10.0	'1.9	'9.7
Purchased communication services.....	'322 045	4.4	1.1	'3.6
Cost of purchased custom coded original software (expensed) including adaptation of off-the-shelf software.....	'15 363	'9.8	.1	'12.0
Cost of system support design and services including web design.....	'116 488	'16.1	'1.4	15.0
Cost of data processing and other purchased computer services, except communications.....	'95 138	'10.5	.3	'10.6
Lease and rental payments.....	'1 510 905	'7.5	'5.0	9.2
Cost of insurance.....	'473 751	'4.5	'1.6	'4.0
Taxes and license fees.....	'2 455 565	'19.0	'8.1	'17.1
Depreciation and amortization charges.....	'1 876 888	'10.7	'6.2	'10.3
Commissions paid.....	'513 092	'9.3	'1.7	'9.2
Cost of contract work.....	S	S	S	S
Other operating expenses.....	'3 118 612	'6.7	'10.3	'5.5

¹For data amounts presented for total operating expenses, the percentage represents total operating expenses as a percent of sales.
²Includes only merchant wholesalers other than manufacturers' sales branches and offices.

Note 1: Detail may not add to total because of rounding.

Note 2: NAICS 4251, Wholesale Electronic Markets, Agents and Brokers is out of scope.

Sources: 2002 Business Expenses Survey and 2002 Economic Census.

Table 2. Selected Detailed Operating Expenses for NAICS (2002) Sector 42 (Part) by Kind of Business: 2002

[Data are shown only for establishments with payroll and include enterprise support locations. Data in this table represent merchant wholesale except manufacturing sales branches and offices. Coefficients of variation represent the estimated relative standard error of the estimate. Information on confidentiality protection and the meaning of abbreviations and symbols can be found in the introductory text. For explanation of terms, see Appendix A. For information on estimation procedures, sampling error, and nonsampling error, see methodology section in Appendix C.]

Item and kind of business	Amount (\$1,000)	Coefficient of variation (percent)
42, WHOLESALE TRADE¹		
Operating expenses, total	'507 528 903	'1.4
Lease and rental payments	'24 725 456	1.8
Lease and rental payments for land, buildings, store space and offices	'19 041 212	1.9
Lease and rental payments for machinery and equipment	'5 684 244	2.9
Cost of purchased repair and maintenance services	'6 676 034	'1.6
Cost of purchased repair and maintenance services for buildings and related structures	'2 175 314	1.5
Cost of purchased repair and maintenance services for machinery and equipment	'4 500 720	1.8
Purchased utilities, total	'7 212 767	'2.3
Cost of purchased electricity	'4 610 332	'2.2
Cost of purchased fuels, except motor	'1 783 992	'4.3
Cost of purchased water, sewer and other utilities	'818 443	'2.5
Purchased communication services	'7 095 564	.8
Purchased computer related communication services	'1 331 886	'3.3
Purchased telephone, fax and other communication services	'5 763 679	'1.8
423, Durable goods merchant wholesalers		
Operating expenses, total	'307 386 615	'1.7
Lease and rental payments	'14 506 229	1.7
Lease and rental payments for land, buildings, store space and offices	'11 785 716	2.1
Lease and rental payments for machinery and equipment	'2 720 513	3.7
Cost of purchased repair and maintenance services	'3 452 337	'2.6
Cost of purchased repair and maintenance services for buildings and related structures	'1 170 751	3.2
Cost of purchased repair and maintenance services for machinery and equipment	'2 281 586	3.0
Purchased utilities, total	'3 562 370	'3.0
Cost of purchased electricity	'2 356 179	'3.5
Cost of purchased fuels, except motor	'820 472	'6.1
Cost of purchased water, sewer and other utilities	'385 719	'3.9
Purchased communication services	'4 848 135	'1.1
Purchased computer related communication services	'964 066	'4.8
Purchased telephone, fax and other communication services	'3 884 069	'1.0
4231, Motor vehicle and motor vehicle parts and supplies merchant wholesalers		
Operating expenses, total	'43 690 392	'2.2
Lease and rental payments	'1 669 679	6.3
Lease and rental payments for land, buildings, store space and offices	'1 342 504	5.7
Lease and rental payments for machinery and equipment	'327 174	'10.7
Cost of purchased repair and maintenance services	'502 178	'5.0
Cost of purchased repair and maintenance services for buildings and related structures	'182 400	'7.0
Cost of purchased repair and maintenance services for machinery and equipment	'319 777	8.0
Purchased utilities, total	'441 623	'5.2
Cost of purchased electricity	'303 572	'5.7
Cost of purchased fuels, except motor	'97 833	9.3
Cost of purchased water, sewer and other utilities	'40 218	'7.0
Purchased communication services	'525 709	'5.4
Purchased computer related communication services	'95 465	'14.7
Purchased telephone, fax and other communication services	'430 244	'4.1
4232, Furniture and home furnishings merchant wholesalers		
Operating expenses, total	'14 778 990	'1.9
Lease and rental payments	'982 134	4.1
Lease and rental payments for land, buildings, store space and offices	'853 108	'4.6
Lease and rental payments for machinery and equipment	'129 025	9.5
Cost of purchased repair and maintenance services	'134 632	'7.8
Cost of purchased repair and maintenance services for buildings and related structures	'51 431	7.0
Cost of purchased repair and maintenance services for machinery and equipment	'83 201	10.2
Purchased utilities, total	'140 043	'4.5
Cost of purchased electricity	'98 251	'5.3
Cost of purchased fuels, except motor	'23 653	'8.3
Cost of purchased water, sewer and other utilities	'18 139	'7.2
Purchased communication services	'193 127	3.9
Purchased computer related communication services	'20 054	'7.4
Purchased telephone, fax and other communication services	'173 072	'4.1
4233, Lumber and other construction materials merchant wholesalers		
Operating expenses, total	'17 445 902	'3.5
Lease and rental payments	'834 908	'6.6
Lease and rental payments for land, buildings, store space and offices	'628 151	5.7
Lease and rental payments for machinery and equipment	'206 757	11.9
Cost of purchased repair and maintenance services	'291 702	'13.8
Cost of purchased repair and maintenance services for buildings and related structures	'75 181	'6.4
Cost of purchased repair and maintenance services for machinery and equipment	'216 522	'17.3
Purchased utilities, total	'217 918	'8.1
Cost of purchased electricity	'119 726	'8.8
Cost of purchased fuels, except motor	'63 934	'12.6
Cost of purchased water, sewer and other utilities	'34 259	'13.1
Purchased communication services	'234 849	4.7
Purchased computer related communication services	'39 961	'9.6
Purchased telephone, fax and other communication services	'194 887	'5.8
4234, Professional and commercial equipment and supplies merchant wholesalers		

See footnotes at end of table.

Table 2. Selected Detailed Operating Expenses for NAICS (2002) Sector 42 (Part) by Kind of Business: 2002—Con.

[Data are shown only for establishments with payroll and include enterprise support locations. Data in this table represent merchant wholesale except manufacturing sales branches and offices. Coefficients of variation represent the estimated relative standard error of the estimate. Information on confidentiality protection and the meaning of abbreviations and symbols can be found in the introductory text. For explanation of terms, see Appendix A. For information on estimation procedures, sampling error, and nonsampling error, see methodology section in Appendix C.]

Item and kind of business	Amount (\$1,000)	Coefficient of variation (percent)
42, WHOLESALE TRADE¹—Con.		
423, Durable goods merchant wholesalers—Con.		
4234, Professional and commercial equipment and supplies merchant wholesalers—Con.		
Operating expenses, total	'58 191 744	'2.6
Lease and rental payments	'2 584 595	4.3
Lease and rental payments for land, buildings, store space and offices	'2 037 808	'5.2
Lease and rental payments for machinery and equipment	'546 787	4.6
Cost of purchased repair and maintenance services	'467 583	'4.8
Cost of purchased repair and maintenance services for buildings and related structures	'174 734	5.9
Cost of purchased repair and maintenance services for machinery and equipment	'292 849	'6.1
Purchased utilities, total	'377 317	'3.4
Cost of purchased electricity	'295 595	'4.2
Cost of purchased fuels, except motor	'47 671	'8.4
Cost of purchased water, sewer and other utilities	'34 051	'11.8
Purchased communication services	'1 236 001	'3.7
Purchased computer related communication services	'347 278	'8.2
Purchased telephone, fax and other communication services	'888 723	'5.2
4235, Metal and mineral (except petroleum) merchant wholesalers		
Operating expenses, total	S	S
Lease and rental payments	S	S
Lease and rental payments for land, buildings, store space and offices	S	S
Lease and rental payments for machinery and equipment	S	S
Cost of purchased repair and maintenance services	S	S
Cost of purchased repair and maintenance services for buildings and related structures	S	S
Cost of purchased repair and maintenance services for machinery and equipment	S	S
Purchased utilities, total	S	S
Cost of purchased electricity	S	S
Cost of purchased fuels, except motor	S	S
Cost of purchased water, sewer and other utilities	S	S
Purchased communication services	S	S
Purchased computer related communication services	S	S
Purchased telephone, fax and other communication services	S	S
4236, Electrical goods merchant wholesalers		
Operating expenses, total	'48 691 202	'2.1
Lease and rental payments	'2 375 626	5.0
Lease and rental payments for land, buildings, store space and offices	'2 127 849	6.0
Lease and rental payments for machinery and equipment	'247 777	6.3
Cost of purchased repair and maintenance services	'319 640	'3.4
Cost of purchased repair and maintenance services for buildings and related structures	'155 267	'5.9
Cost of purchased repair and maintenance services for machinery and equipment	'164 373	'3.5
Purchased utilities, total	'360 108	'3.8
Cost of purchased electricity	'254 750	'3.6
Cost of purchased fuels, except motor	'59 385	'10.0
Cost of purchased water, sewer and other utilities	'45 972	'4.6
Purchased communication services	'767 746	4.4
Purchased computer related communication services	'141 685	'5.9
Purchased telephone, fax and other communication services	'626 061	'4.8
4237, Hardware and plumbing and heating equipment and supplies merchant wholesalers		
Operating expenses, total	'16 780 912	'2.4
Lease and rental payments	'984 535	'3.7
Lease and rental payments for land, buildings, store space and offices	'815 267	'4.1
Lease and rental payments for machinery and equipment	'169 268	5.5
Cost of purchased repair and maintenance services	'161 275	'5.3
Cost of purchased repair and maintenance services for buildings and related structures	'73 390	'7.9
Cost of purchased repair and maintenance services for machinery and equipment	'87 885	'4.7
Purchased utilities, total	'174 743	4.5
Cost of purchased electricity	'118 618	4.8
Cost of purchased fuels, except motor	'32 153	'9.3
Cost of purchased water, sewer and other utilities	'23 973	'5.9
Purchased communication services	'285 775	'5.6
Purchased computer related communication services	'42 799	'6.9
Purchased telephone, fax and other communication services	'242 976	'5.5
4238, Machinery, equipment, and supplies merchant wholesalers		
Operating expenses, total	'60 208 276	'1.7
Lease and rental payments	'2 801 809	4.5
Lease and rental payments for land, buildings, store space and offices	'2 249 839	4.8
Lease and rental payments for machinery and equipment	'551 969	11.4
Cost of purchased repair and maintenance services	'710 540	'3.5
Cost of purchased repair and maintenance services for buildings and related structures	'285 505	6.4
Cost of purchased repair and maintenance services for machinery and equipment	'425 035	'5.3
Purchased utilities, total	'675 940	'6.3
Cost of purchased electricity	'446 309	9.0
Cost of purchased fuels, except motor	'148 172	'6.9
Cost of purchased water, sewer and other utilities	'81 459	'8.0
Purchased communication services	'1 075 864	'2.3
Purchased computer related communication services	'170 657	'4.7
Purchased telephone, fax and other communication services	'905 207	'2.6

See footnotes at end of table.

Table 2. Selected Detailed Operating Expenses for NAICS (2002) Sector 42 (Part) by Kind of Business: 2002—Con.

[Data are shown only for establishments with payroll and include enterprise support locations. Data in this table represent merchant wholesale except manufacturing sales branches and offices. Coefficients of variation represent the estimated relative standard error of the estimate. Information on confidentiality protection and the meaning of abbreviations and symbols can be found in the introductory text. For explanation of terms, see Appendix A. For information on estimation procedures, sampling error, and nonsampling error, see methodology section in Appendix C.]

Item and kind of business	Amount (\$1,000)	Coefficient of variation (percent)
42, WHOLESALE TRADE¹—Con.		
423, Durable goods merchant wholesalers—Con.		
4239, Miscellaneous durable goods merchant wholesalers		
Operating expenses, total	'32 081 813	'2.8
Lease and rental payments	'1 655 133	'6.4
Lease and rental payments for land, buildings, store space and offices	'1 260 837	7.5
Lease and rental payments for machinery and equipment	'394 295	10.5
Cost of purchased repair and maintenance services	'539 949	'9.2
Cost of purchased repair and maintenance services for buildings and related structures	'98 964	'10.0
Cost of purchased repair and maintenance services for machinery and equipment	'440 985	10.7
Purchased utilities, total	'625 171	'12.0
Cost of purchased electricity	'316 047	'9.6
Cost of purchased fuels, except motor	'236 059	18.1
Cost of purchased water, sewer and other utilities	'73 066	'14.0
Purchased communication services	'342 763	4.2
Purchased computer related communication services	'54 823	7.7
Purchased telephone, fax and other communication services	'287 940	'4.3
424, Nondurable goods merchant wholesalers		
Operating expenses, total	'200 142 288	'1.0
Lease and rental payments	'10 219 227	2.9
Lease and rental payments for land, buildings, store space and offices	'7 255 495	3.6
Lease and rental payments for machinery and equipment	'2 963 731	4.0
Cost of purchased repair and maintenance services	'3 223 698	'1.7
Cost of purchased repair and maintenance services for buildings and related structures	'1 004 563	'2.7
Cost of purchased repair and maintenance services for machinery and equipment	'2 219 135	1.8
Purchased utilities, total	'3 650 397	'2.9
Cost of purchased electricity	'2 254 153	'3.1
Cost of purchased fuels, except motor	'963 520	'4.1
Cost of purchased water, sewer and other utilities	'432 724	'3.8
Purchased communication services	'2 247 430	.9
Purchased computer related communication services	'367 820	2.3
Purchased telephone, fax and other communication services	'1 879 609	'1.1
4241, Paper and paper product merchant wholesalers		
Operating expenses, total	'16 472 973	'2.1
Lease and rental payments	'917 919	'5.7
Lease and rental payments for land, buildings, store space and offices	'797 054	'6.4
Lease and rental payments for machinery and equipment	'120 865	'7.1
Cost of purchased repair and maintenance services	'216 781	'6.2
Cost of purchased repair and maintenance services for buildings and related structures	'71 364	'7.1
Cost of purchased repair and maintenance services for machinery and equipment	'145 417	7.1
Purchased utilities, total	'179 850	'5.3
Cost of purchased electricity	'129 565	'5.2
Cost of purchased fuels, except motor	'34 590	'9.9
Cost of purchased water, sewer and other utilities	'15 696	'11.0
Purchased communication services	'213 825	3.2
Purchased computer related communication services	'36 840	'4.8
Purchased telephone, fax and other communication services	'176 986	'3.3
4242, Drugs and druggists' sundries wholesalers		
Operating expenses, total	'22 595 764	'5.5
Lease and rental payments	'713 095	'6.4
Lease and rental payments for land, buildings, store space and offices	'577 315	'7.6
Lease and rental payments for machinery and equipment	'135 780	'5.5
Cost of purchased repair and maintenance services	'230 343	'6.3
Cost of purchased repair and maintenance services for buildings and related structures	'74 623	'6.2
Cost of purchased repair and maintenance services for machinery and equipment	'155 720	'7.5
Purchased utilities, total	S	S
Cost of purchased electricity	S	S
Cost of purchased fuels, except motor	S	S
Cost of purchased water, sewer and other utilities	'14 440	'12.9
Purchased communication services	'310 590	'4.3
Purchased computer related communication services	'41 764	'11.5
Purchased telephone, fax and other communication services	'268 826	'3.8
4243, Apparel, piece goods, and notions merchant wholesalers		
Operating expenses, total	'27 373 834	'1.9
Lease and rental payments	'1 478 661	5.0
Lease and rental payments for land, buildings, store space and offices	'1 384 236	5.1
Lease and rental payments for machinery and equipment	'94 425	'13.4
Cost of purchased repair and maintenance services	'170 579	'4.4
Cost of purchased repair and maintenance services for buildings and related structures	'85 737	4.2
Cost of purchased repair and maintenance services for machinery and equipment	'84 842	'8.3
Purchased utilities, total	'250 778	8.4
Cost of purchased electricity	'184 101	'7.3
Cost of purchased fuels, except motor	'46 227	'16.3
Cost of purchased water, sewer and other utilities	'20 450	'15.8
Purchased communication services	'374 035	2.5
Purchased computer related communication services	'60 696	'6.5
Purchased telephone, fax and other communication services	'313 338	'2.8

See footnotes at end of table.

Table 2. Selected Detailed Operating Expenses for NAICS (2002) Sector 42 (Part) by Kind of Business: 2002—Con.

[Data are shown only for establishments with payroll and include enterprise support locations. Data in this table represent merchant wholesale except manufacturing sales branches and offices. Coefficients of variation represent the estimated relative standard error of the estimate. Information on confidentiality protection and the meaning of abbreviations and symbols can be found in the introductory text. For explanation of terms, see Appendix A. For information on estimation procedures, sampling error, and nonsampling error, see methodology section in Appendix C.]

Item and kind of business	Amount (\$1,000)	Coefficient of variation (percent)
42, WHOLESALE TRADE¹—Con.		
424, Nondurable goods merchant wholesalers—Con.		
4244, Grocery and related product merchant wholesalers		
Operating expenses, total	'53 854 864	'2.5
Lease and rental payments	'3 392 613	'5.8
Lease and rental payments for land, buildings, store space and offices	'1 933 126	'6.1
Lease and rental payments for machinery and equipment	'1 459 487	'7.6
Cost of purchased repair and maintenance services	'1 154 676	'5.9
Cost of purchased repair and maintenance services for buildings and related structures	'359 023	'7.7
Cost of purchased repair and maintenance services for machinery and equipment	'795 654	6.2
Purchased utilities, total	'1 665 958	'6.9
Cost of purchased electricity	'954 021	'7.0
Cost of purchased fuels, except motor	'468 714	'9.2
Cost of purchased water, sewer and other utilities	'243 223	'6.8
Purchased communication services	'481 670	'2.9
Purchased computer related communication services	'66 165	'5.0
Purchased telephone, fax and other communication services	'415 506	'3.2
4245, Farm-product raw material merchant wholesalers		
Operating expenses, total	'7 758 894	'5.6
Lease and rental payments	'232 737	'8.5
Lease and rental payments for land, buildings, store space and offices	'119 576	'13.2
Lease and rental payments for machinery and equipment	'113 161	'10.5
Cost of purchased repair and maintenance services	'321 512	'7.6
Cost of purchased repair and maintenance services for buildings and related structures	'92 484	'6.2
Cost of purchased repair and maintenance services for machinery and equipment	'229 029	'8.9
Purchased utilities, total	'352 229	'4.5
Cost of purchased electricity	'208 383	'5.1
Cost of purchased fuels, except motor	'120 486	'6.0
Cost of purchased water, sewer and other utilities	'23 360	'18.3
Purchased communication services	'68 819	'4.7
Purchased computer related communication services	'10 959	'7.7
Purchased telephone, fax and other communication services	'57 860	'4.9
4246, Chemical and allied products merchant wholesalers		
Operating expenses, total	'16 245 307	'2.5
Lease and rental payments	'676 961	'6.2
Lease and rental payments for land, buildings, store space and offices	'466 784	7.0
Lease and rental payments for machinery and equipment	'210 177	'9.4
Cost of purchased repair and maintenance services	'272 037	'5.9
Cost of purchased repair and maintenance services for buildings and related structures	'70 836	'14.1
Cost of purchased repair and maintenance services for machinery and equipment	'201 201	'5.7
Purchased utilities, total	'251 531	'4.6
Cost of purchased electricity	'123 354	'5.5
Cost of purchased fuels, except motor	'94 602	'5.7
Cost of purchased water, sewer and other utilities	'33 574	'7.1
Purchased communication services	'231 652	3.6
Purchased computer related communication services	'60 870	'6.2
Purchased telephone, fax and other communication services	'170 782	'4.1
4247, Petroleum and petroleum products merchant wholesalers		
Operating expenses, total	'9 695 737	'2.8
Lease and rental payments	'621 751	6.2
Lease and rental payments for land, buildings, store space and offices	'430 591	6.2
Lease and rental payments for machinery and equipment	S	S
Cost of purchased repair and maintenance services	'267 326	'6.7
Cost of purchased repair and maintenance services for buildings and related structures	'68 377	7.4
Cost of purchased repair and maintenance services for machinery and equipment	'198 949	'8.1
Purchased utilities, total	'167 504	'6.1
Cost of purchased electricity	'103 371	'5.2
Cost of purchased fuels, except motor	'41 445	'15.2
Cost of purchased water, sewer and other utilities	'22 688	'10.6
Purchased communication services	'111 448	'5.1
Purchased computer related communication services	'11 035	'5.2
Purchased telephone, fax and other communication services	'100 414	'5.7
4248, Beer, wine, and distilled alcoholic beverage merchant wholesalers		
Operating expenses, total	'15 961 089	'1.5
Lease and rental payments	'674 585	5.7
Lease and rental payments for land, buildings, store space and offices	'437 833	5.8
Lease and rental payments for machinery and equipment	'236 752	10.9
Cost of purchased repair and maintenance services	'231 304	'4.9
Cost of purchased repair and maintenance services for buildings and related structures	'70 371	8.7
Cost of purchased repair and maintenance services for machinery and equipment	'160 933	5.3
Purchased utilities, total	'168 286	'4.4
Cost of purchased electricity	'119 915	'4.5
Cost of purchased fuels, except motor	'34 633	'13.9
Cost of purchased water, sewer and other utilities	'13 739	'8.8
Purchased communication services	'133 344	3.1
Purchased computer related communication services	'20 027	'9.3
Purchased telephone, fax and other communication services	'113 317	'3.7

See footnotes at end of table.

Table 2. **Selected Detailed Operating Expenses for NAICS (2002) Sector 42 (Part) by Kind of Business: 2002—Con.**

[Data are shown only for establishments with payroll and include enterprise support locations. Data in this table represent merchant wholesale except manufacturing sales branches and offices. Coefficients of variation represent the estimated relative standard error of the estimate. Information on confidentiality protection and the meaning of abbreviations and symbols can be found in the introductory text. For explanation of terms, see Appendix A. For information on estimation procedures, sampling error, and nonsampling error, see methodology section in Appendix C.]

Item and kind of business	Amount (\$1,000)	Coefficient of variation (percent)
42, WHOLESALE TRADE¹—Con.		
424, Nondurable goods merchant wholesalers—Con.		
4249, Miscellaneous nondurable goods merchant wholesalers		
Operating expenses, total	'30 183 825	'3.5
Lease and rental payments	'1 510 905	'7.5
Lease and rental payments for land, buildings, store space and offices	'1 108 980	'10.1
Lease and rental payments for machinery and equipment	'401 925	'9.7
Cost of purchased repair and maintenance services	'359 139	'6.0
Cost of purchased repair and maintenance services for buildings and related structures	'111 749	'9.4
Cost of purchased repair and maintenance services for machinery and equipment	'247 390	6.3
Purchased utilities, total	S	S
Cost of purchased electricity	'250 403	'5.3
Cost of purchased fuels, except motor	S	S
Cost of purchased water, sewer and other utilities	'45 555	'9.1
Purchased communication services	'322 045	4.4
Purchased computer related communication services	'59 464	'10.2
Purchased telephone, fax and other communication services	'262 581	'4.1

¹Includes only merchant wholesalers other than manufacturers' sales branches and offices.

Note 1: Detail may not add to total because of rounding.

Note 2: NAICS 4251, Wholesale Electronic Markets, Agents and Brokers is out of scope.

Sources: 2002 Business Expenses Survey and 2002 Economic Census.

Table 3. Sales and Operating Expenses for NAICS (2002) Sectors 44-45 by Kind of Business: 2002

[Data include enterprise support locations. Coefficients of variation represent the estimated relative standard error of the estimate. Information on confidentiality protection and the meaning of abbreviations and symbols can be found in the introductory text. For explanation of terms, see Appendix A. For information on estimation procedures, sampling error, and nonsampling error, see methodology section in Appendix C.]

Kind of business and item	Amount (\$1,000)	Coefficient of variation of amount (percent)	Percent of total operating expenses ¹ (percent)	Coefficient of variation of percent (percent)
44-45, RETAIL TRADE				
Sales.....	3 134 317 733	X	X	X
Operating expenses, total.....	789 978 386	1.2	25.2	.2
Annual payroll.....	335 107 743	.4	42.4	.3
Employer costs for fringe benefits.....	58 799 192	.4	7.4	.4
Contract labor costs including temporary help.....	8 691 873	3.5	1.1	3.5
Expensed computer related supplies.....	2 337 968	2.0	.3	1.9
Cost of purchased packaging and containers.....	3 540 986	1.4	.4	1.3
Other materials and supplies not for resale.....	29 181 833	2.7	3.7	2.6
Purchased utilities, total.....	21 222 873	1.7	2.7	.7
Cost of purchased transportation, shipping and warehousing services.....	18 273 874	1.4	2.3	1.4
Cost of purchased repair and maintenance services.....	13 652 636	.9	1.7	.9
Cost of purchased printing services.....	4 949 886	2.0	.6	2.0
Cost of purchased advertising and promotional services.....	40 188 442	.8	5.1	.9
Cost of purchased legal services.....	2 763 425	1.4	.3	1.5
Cost of purchased accounting, auditing, and bookkeeping services.....	2 915 113	1.2	.4	1.2
Cost of purchased management consulting, administrative services and other professional services.....	7 438 669	1.5	.9	1.5
Purchased communication services.....	7 961 665	.6	1.0	.5
Cost of purchased custom coded original software (expensed) including adaptation of off-the-shelf software.....	576 460	3.9	.1	3.8
Cost of system support design and services including web design.....	1 223 968	18.0	.2	18.0
Cost of data processing and other purchased computer services, except communications.....	2 004 436	1.9	.3	1.9
Lease and rental payments.....	70 633 490	.4	8.9	.4
Cost of insurance.....	12 823 749	.7	1.6	.6
Taxes and license fees.....	15 466 090	.7	2.0	.7
Depreciation and amortization charges.....	42 796 256	.6	5.4	.5
Commissions paid.....	5 572 213	6.0	.7	6.0
Cost of contract work.....	1 693 217	4.4	.2	4.5
Other operating expenses.....	S	S	S	S
441, Motor vehicle and parts dealers				
Sales.....	820 269 631	X	X	X
Operating expenses, total.....	130 355 911	1.8	15.9	.8
Annual payroll.....	62 844 037	1.1	48.2	.9
Employer costs for fringe benefits.....	8 411 015	1.2	6.5	.9
Contract labor costs including temporary help.....	824 047	5.8	.6	5.8
Expensed computer related supplies.....	832 353	2.8	.6	2.5
Cost of purchased packaging and containers.....	35 774	12.0	—	11.5
Other materials and supplies not for resale.....	9 155 121	5.4	7.0	5.0
Purchased utilities, total.....	2 058 856	1.3	1.6	1.1
Cost of purchased transportation, shipping and warehousing services.....	993 552	4.0	.8	4.0
Cost of purchased repair and maintenance services.....	1 528 140	3.4	1.2	3.6
Cost of purchased printing services.....	258 968	3.0	.2	3.0
Cost of purchased advertising and promotional services.....	9 116 582	1.6	7.0	1.6
Cost of purchased legal services.....	512 618	3.0	.4	3.5
Cost of purchased accounting, auditing, and bookkeeping services.....	541 905	2.6	.4	2.6
Cost of purchased management consulting, administrative services and other professional services.....	764 776	5.6	.6	6.3
Purchased communication services.....	1 497 343	1.4	1.1	1.7
Cost of purchased custom coded original software (expensed) including adaptation of off-the-shelf software.....	127 796	9.6	.1	9.3
Cost of system support design and services including web design.....	S	S	S	S
Cost of data processing and other purchased computer services, except communications.....	834 637	3.9	.6	4.0
Lease and rental payments.....	7 948 850	1.5	6.1	1.2
Cost of insurance.....	2 680 893	2.2	2.1	1.9
Taxes and license fees.....	2 322 763	3.8	1.8	3.7
Depreciation and amortization charges.....	3 311 306	1.8	2.5	1.8
Commissions paid.....	615 037	14.8	.5	14.4
Cost of contract work.....	244 330	9.2	.2	9.8
Other operating expenses.....	S	S	S	S
442, Furniture and home furnishings stores				
Sales.....	94 608 692	X	X	X
Operating expenses, total.....	38 714 408	.5	40.9	.5
Annual payroll.....	14 153 554	1.0	36.6	.9
Employer costs for fringe benefits.....	2 223 485	1.3	5.7	1.1
Contract labor costs including temporary help.....	1 852 491	10.3	4.8	10.3
Expensed computer related supplies.....	107 800	7.4	.3	7.2
Cost of purchased packaging and containers.....	93 561	3.8	.2	3.7
Other materials and supplies not for resale.....	1 103 942	9.7	2.9	9.5
Purchased utilities, total.....	881 288	2.2	2.3	2.4
Cost of purchased transportation, shipping and warehousing services.....	1 258 334	7.8	3.3	7.5
Cost of purchased repair and maintenance services.....	457 468	2.4	1.2	2.6
Cost of purchased printing services.....	159 675	9.5	.4	9.1
Cost of purchased advertising and promotional services.....	3 190 466	2.6	8.2	2.6
Cost of purchased legal services.....	114 018	5.7	.3	5.8
Cost of purchased accounting, auditing, and bookkeeping services.....	160 822	6.0	.4	5.9
Cost of purchased management consulting, administrative services and other professional services.....	S	S	S	S
Purchased communication services.....	427 999	2.1	1.1	2.0
Cost of purchased custom coded original software (expensed) including adaptation of off-the-shelf software.....	11 843	12.7	—	12.5
Cost of system support design and services including web design.....	31 708	9.8	.1	9.8
Cost of data processing and other purchased computer services, except communications.....	38 287	6.2	.1	6.4
Lease and rental payments.....	4 579 427	1.5	11.8	1.4
Cost of insurance.....	624 085	2.9	1.6	2.9
Taxes and license fees.....	607 614	4.7	1.6	4.7
Depreciation and amortization charges.....	1 441 595	4.7	3.7	4.6
Commissions paid.....	278 316	12.2	.7	11.9
Cost of contract work.....	S	S	S	S
Other operating expenses.....	S	S	S	S

See footnotes at end of table.

Table 3. Sales and Operating Expenses for NAICS (2002) Sectors 44-45 by Kind of Business: 2002—Con.

[Data include enterprise support locations. Coefficients of variation represent the estimated relative standard error of the estimate. Information on confidentiality protection and the meaning of abbreviations and symbols can be found in the introductory text. For explanation of terms, see Appendix A. For information on estimation procedures, sampling error, and nonsampling error, see methodology section in Appendix C.]

Kind of business and item	Amount (\$1,000)	Coefficient of variation of amount (percent)	Percent of total operating expenses ¹ (percent)	Coefficient of variation of percent (percent)
44-45, RETAIL TRADE—Con.				
443, Electronics and appliance stores				
Sales.....	83 896 811	X	X	X
Operating expenses, total.....	'24 632 651	'1.1	'29.4	1.1
Annual payroll.....	'10 267 605	'1.6	'41.7	.9
Employer costs for fringe benefits.....	'1 407 970	1.8	'5.7	1.3
Contract labor costs including temporary help.....	'160 094	'7.8	'1.6	'7.3
Expensed computer related supplies.....	'86 751	'8.9	.4	'6.2
Cost of purchased packaging and containers.....	'41 866	'3.4	.2	3.7
Other materials and supplies not for resale.....	'611 361	'14.5	'2.5	'14.2
Purchased utilities, total.....	'427 809	'1.6	1.7	2.1
Cost of purchased transportation, shipping and warehousing services.....	'500 233	'3.0	'2.0	'2.9
Cost of purchased repair and maintenance services.....	'308 789	1.4	1.3	1.8
Cost of purchased printing services.....	'285 012	'1.8	'1.2	'1.7
Cost of purchased advertising and promotional services.....	'1 840 898	1.4	'7.5	1.6
Cost of purchased legal services.....	'90 020	7.7	.4	7.7
Cost of purchased accounting, auditing, and bookkeeping services.....	'86 292	'3.6	.4	'3.5
Cost of purchased management consulting, administrative services and other professional services.....	'300 548	'3.2	1.2	'2.4
Purchased communication services.....	'400 598	3.5	1.6	3.2
Cost of purchased custom coded original software (expensed) including adaptation of off-the-shelf software.....	'18 944	'17.8	.1	'18.2
Cost of system support design and services including web design.....	'35 748	'7.1	.1	6.7
Cost of data processing and other purchased computer services, except communications.....	'41 056	2.1	.2	1.7
Lease and rental payments.....	'2 655 286	2.4	'10.8	1.8
Cost of insurance.....	'393 201	'1.0	1.6	1.1
Taxes and license fees.....	'385 538	1.7	1.6	1.9
Depreciation and amortization charges.....	'1 229 110	2.0	'5.0	1.8
Commissions paid.....	'106 061	'15.1	'1.4	'15.4
Cost of contract work.....	S	S	S	S
Other operating expenses.....	'2 929 906	'2.1	'11.9	'2.3
444, Building material and garden equipment and supplies dealers				
Sales.....	248 886 961	X	X	X
Operating expenses, total.....	'70 806 364	'1.4	'28.4	'1.4
Annual payroll.....	'30 548 951	1.0	'43.1	.9
Employer costs for fringe benefits.....	'5 503 922	2.2	'7.8	1.6
Contract labor costs including temporary help.....	'675 506	'17.1	'1.0	'17.0
Expensed computer related supplies.....	S	S	S	S
Cost of purchased packaging and containers.....	S	S	S	S
Other materials and supplies not for resale.....	S	S	S	S
Purchased utilities, total.....	S	S	S	S
Cost of purchased transportation, shipping and warehousing services.....	'1 232 113	'7.4	1.7	7.9
Cost of purchased repair and maintenance services.....	'1 610 713	'2.8	'2.3	2.1
Cost of purchased printing services.....	'130 507	'4.9	.2	5.0
Cost of purchased advertising and promotional services.....	'1 637 591	2.9	'2.3	3.0
Cost of purchased legal services.....	'244 398	4.1	.3	3.8
Cost of purchased accounting, auditing, and bookkeeping services.....	'325 915	'4.4	.5	'5.1
Cost of purchased management consulting, administrative services and other professional services.....	S	S	S	S
Purchased communication services.....	'880 601	1.5	1.2	1.5
Cost of purchased custom coded original software (expensed) including adaptation of off-the-shelf software.....	'51 808	5.8	.1	6.0
Cost of system support design and services including web design.....	'91 646	'5.8	.1	6.0
Cost of data processing and other purchased computer services, except communications.....	'146 333	'5.8	.2	4.6
Lease and rental payments.....	'3 783 384	2.3	5.3	2.6
Cost of insurance.....	'1 773 374	3.0	2.5	2.6
Taxes and license fees.....	S	S	S	S
Depreciation and amortization charges.....	'3 598 595	4.7	'5.1	3.3
Commissions paid.....	'105 929	'12.4	.1	'11.9
Cost of contract work.....	S	S	S	S
Other operating expenses.....	S	S	S	S
445, Food and beverage stores				
Sales.....	465 792 871	X	X	X
Operating expenses, total.....	'128 939 511	'1.4	'27.7	'1.4
Annual payroll.....	'57 973 812	'1.6	'45.0	.7
Employer costs for fringe benefits.....	'15 356 973	.8	'11.9	.9
Contract labor costs including temporary help.....	'767 869	'6.8	.6	7.0
Expensed computer related supplies.....	'151 940	'4.8	.1	4.8
Cost of purchased packaging and containers.....	'1 447 988	'1.6	1.1	.6
Other materials and supplies not for resale.....	'4 066 192	'7.4	'3.2	'7.4
Purchased utilities, total.....	'6 256 038	'1.3	4.9	'1.2
Cost of purchased transportation, shipping and warehousing services.....	'1 843 209	'1.8	1.4	1.9
Cost of purchased repair and maintenance services.....	'3 369 525	'1.9	2.6	.8
Cost of purchased printing services.....	'335 565	'3.9	.3	4.0
Cost of purchased advertising and promotional services.....	'3 901 318	.9	3.0	.9
Cost of purchased legal services.....	'226 080	'2.4	.2	2.0
Cost of purchased accounting, auditing, and bookkeeping services.....	'414 653	.3	.3	6.2
Cost of purchased management consulting, administrative services and other professional services.....	'521 727	6.0	.4	5.9
Purchased communication services.....	'605 388	1.4	.5	'1.5
Cost of purchased custom coded original software (expensed) including adaptation of off-the-shelf software.....	'21 805	'5.5	.1	5.5
Cost of system support design and services including web design.....	'72 817	'4.5	.1	4.4
Cost of data processing and other purchased computer services, except communications.....	'158 683	'2.0	.1	2.2
Lease and rental payments.....	'9 416 056	'1.3	7.3	1.1
Cost of insurance.....	'1 650 024	'1.4	1.3	1.3
Taxes and license fees.....	'2 333 185	'1.3	1.8	.9
Depreciation and amortization charges.....	'7 168 673	1.0	'5.6	.9
Commissions paid.....	'285 086	'9.2	.2	9.3
Cost of contract work.....	'41 451	'17.5	.2	'17.3
Other operating expenses.....	S	S	S	S

See footnotes at end of table.

Table 3. Sales and Operating Expenses for NAICS (2002) Sectors 44-45 by Kind of Business: 2002—Con.

[Data include enterprise support locations. Coefficients of variation represent the estimated relative standard error of the estimate. Information on confidentiality protection and the meaning of abbreviations and symbols can be found in the introductory text. For explanation of terms, see Appendix A. For information on estimation procedures, sampling error, and nonsampling error, see methodology section in Appendix C.]

Kind of business and item	Amount (\$1,000)	Coefficient of variation of amount (percent)	Percent of total operating expenses ¹ (percent)	Coefficient of variation of percent (percent)
44-45, RETAIL TRADE—Con.				
446, Health and personal care stores				
Sales.....	180 143 095	X	X	X
Operating expenses, total.....	'48 745 352	'1.6	'27.1	'1.6
Annual payroll.....	'22 899 587	'1.2	'47.0	'1.4
Employer costs for fringe benefits.....	'3 178 999	2.1	'6.5	2.0
Contract labor costs including temporary help.....	486 746	'11.3	1.0	'10.8
Expensed computer related supplies.....	'164 034	'5.9	'1.3	'5.9
Cost of purchased packaging and containers.....	S	S	'1.3	S
Other materials and supplies not for resale.....	'2 058 404	'8.1	'4.2	'7.9
Purchased utilities, total.....	S	S	S	S
Cost of purchased transportation, shipping and warehousing services.....	'587 672	'5.0	'1.2	'4.9
Cost of purchased repair and maintenance services.....	'531 713	'4.5	'1.1	'4.3
Cost of purchased printing services.....	140 739	'12.4	'1.3	'12.5
Cost of purchased advertising and promotional services.....	'2 058 750	'5.3	'4.2	'5.2
Cost of purchased legal services.....	'206 848	'8.1	'1.4	'8.1
Cost of purchased accounting, auditing, and bookkeeping services.....	'197 719	'5.5	'1.4	'5.6
Cost of purchased management consulting, administrative services and other professional services.....	S	S	S	S
Purchased communication services.....	'509 190	'3.6	1.0	3.5
Cost of purchased custom coded original software (expensed) including adaptation of off-the-shelf software.....	'95 053	'14.2	.2	'14.1
Cost of system support design and services including web design.....	'77 237	'17.0	.2	'17.0
Cost of data processing and other purchased computer services, except communications.....	'85 192	'10.3	.2	'10.2
Lease and rental payments.....	'5 307 960	'12.8	'10.9	2.7
Cost of insurance.....	704 868	'2.5	'1.4	'2.3
Taxes and license fees.....	'905 814	'2.5	'1.9	'2.4
Depreciation and amortization charges.....	'2 611 486	'4.3	'5.4	4.2
Commissions paid.....	'191 997	'14.3	.4	14.3
Cost of contract work.....	S	S	S	S
Other operating expenses.....	S	S	S	S
447, Gasoline stations				
Sales.....	250 769 856	X	X	X
Operating expenses, total.....	'37 480 003	'1.8	'14.9	'1.8
Annual payroll.....	'13 987 705	'3.5	'37.3	2.6
Employer costs for fringe benefits.....	'2 399 878	'3.5	'6.4	2.7
Contract labor costs including temporary help.....	S	S	S	S
Expensed computer related supplies.....	'70 266	'6.8	.2	6.4
Cost of purchased packaging and containers.....	S	S	S	S
Other materials and supplies not for resale.....	'2 096 806	'10.6	'5.6	'11.1
Purchased utilities, total.....	'1 890 742	'3.6	'5.0	2.6
Cost of purchased transportation, shipping and warehousing services.....	'215 317	'11.6	'1.6	'11.0
Cost of purchased repair and maintenance services.....	'1 243 590	'4.6	'3.3	'4.1
Cost of purchased printing services.....	'57 398	'3.2	'1.2	'2.6
Cost of purchased advertising and promotional services.....	'427 110	3.5	'1.1	3.0
Cost of purchased legal services.....	'104 018	7.2	'1.3	'6.5
Cost of purchased accounting, auditing, and bookkeeping services.....	'176 680	3.8	.5	3.3
Cost of purchased management consulting, administrative services and other professional services.....	'226 757	'9.4	'1.6	'8.6
Purchased communication services.....	'343 293	'2.3	.9	'2.4
Cost of purchased custom coded original software (expensed) including adaptation of off-the-shelf software.....	'11 843	'6.6	—	6.5
Cost of system support design and services including web design.....	'18 143	'8.2	—	'8.0
Cost of data processing and other purchased computer services, except communications.....	'43 223	'7.3	.1	6.5
Lease and rental payments.....	'3 344 201	3.3	'8.9	3.5
Cost of insurance.....	'762 033	'4.3	'2.0	'3.1
Taxes and license fees.....	'979 367	'3.8	'2.6	3.3
Depreciation and amortization charges.....	'3 166 318	2.8	'8.4	'2.2
Commissions paid.....	S	S	S	S
Cost of contract work.....	S	S	S	S
Other operating expenses.....	S	S	S	S
448, Clothing and clothing accessories stores				
Sales.....	172 617 350	X	X	X
Operating expenses, total.....	'66 929 835	'1.7	'38.8	.7
Annual payroll.....	'25 779 491	.8	'38.5	.5
Employer costs for fringe benefits.....	'3 570 800	.9	'5.3	.6
Contract labor costs including temporary help.....	'603 377	'8.9	.9	'9.1
Expensed computer related supplies.....	109 486	'2.4	.2	2.3
Cost of purchased packaging and containers.....	'332 913	'1.2	.5	1.3
Other materials and supplies not for resale.....	'1 674 270	'6.7	'2.5	'6.9
Purchased utilities, total.....	'1 678 174	1.5	2.5	1.3
Cost of purchased transportation, shipping and warehousing services.....	'1 372 597	'3.3	'2.1	'3.3
Cost of purchased repair and maintenance services.....	'905 943	'1.1	'1.4	.8
Cost of purchased printing services.....	182 415	'3.2	'1.3	'2.9
Cost of purchased advertising and promotional services.....	'3 611 156	1.8	'5.4	'1.4
Cost of purchased legal services.....	161 129	2.7	.2	2.7
Cost of purchased accounting, auditing, and bookkeeping services.....	'237 335	3.1	.4	3.0
Cost of purchased management consulting, administrative services and other professional services.....	'708 334	'8.7	'1.1	8.4
Purchased communication services.....	'665 273	1.5	1.0	1.5
Cost of purchased custom coded original software (expensed) including adaptation of off-the-shelf software.....	'27 862	'7.6	—	'7.2
Cost of system support design and services including web design.....	'50 096	'5.7	.1	5.7
Cost of data processing and other purchased computer services, except communications.....	'66 562	2.3	.1	'2.5
Lease and rental payments.....	'12 157 981	1.0	'18.2	.7
Cost of insurance.....	'766 197	'2.3	'1.1	2.0
Taxes and license fees.....	'1 461 005	'1.8	'2.2	1.9
Depreciation and amortization charges.....	'3 929 739	1.5	'5.9	1.1
Commissions paid.....	S	S	S	S
Cost of contract work.....	S	S	S	S
Other operating expenses.....	'75 434	'14.7	.1	'15.0
Other operating expenses.....	S	S	S	S

See footnotes at end of table.

Table 3. Sales and Operating Expenses for NAICS (2002) Sectors 44-45 by Kind of Business: 2002—Con.

[Data include enterprise support locations. Coefficients of variation represent the estimated relative standard error of the estimate. Information on confidentiality protection and the meaning of abbreviations and symbols can be found in the introductory text. For explanation of terms, see Appendix A. For information on estimation procedures, sampling error, and nonsampling error, see methodology section in Appendix C.]

Kind of business and item	Amount (\$1,000)	Coefficient of variation of amount (percent)	Percent of total operating expenses ¹ (percent)	Coefficient of variation of percent (percent)
44-45, RETAIL TRADE—Con.				
451, Sporting goods, hobby, book, and music stores				
Sales.....	76 987 819	X	X	X
Operating expenses, total.....	28 653 214	1.0	37.2	1.0
Annual payroll.....	10 305 165	1.2	36.0	1.1
Employer costs for fringe benefits.....	1 567 219	1.2	5.5	1.5
Contract labor costs including temporary help.....	\$	\$	\$	\$
Expensed computer related supplies.....	65 377	4.8	2	4.9
Cost of purchased packaging and containers.....	\$	\$	\$	\$
Other materials and supplies not for resale.....	660 104	7.0	2.3	6.1
Purchased utilities, total.....	700 033	1.1	2.4	1.1
Cost of purchased transportation, shipping and warehousing services.....	647 256	2.2	2.3	2.6
Cost of purchased repair and maintenance services.....	354 372	2.1	1.2	2.0
Cost of purchased printing services.....	119 633	6.6	.4	7.1
Cost of purchased advertising and promotional services.....	1 283 061	2.5	4.5	2.5
Cost of purchased legal services.....	\$	\$	\$	\$
Cost of purchased accounting, auditing, and bookkeeping services.....	166 690	3.3	.6	3.3
Cost of purchased management consulting, administrative services and other professional services.....	152 569	7.9	.5	8.2
Purchased communication services.....	341 000	2.0	1.2	1.7
Cost of purchased custom coded original software (expensed) including adaptation of off-the-shelf software.....	18 187	11.0	.1	10.7
Cost of system support design and services including web design.....	\$	\$	\$	\$
Cost of data processing and other purchased computer services, except communications.....	14 044	9.3	1	9.4
Lease and rental payments.....	4 474 034	2.6	15.6	2.7
Cost of insurance.....	422 526	4.6	1.5	4.4
Taxes and license fees.....	1 102 873	2.8	3.8	2.2
Depreciation and amortization charges.....	2 289 710	2.2	8.0	2.0
Commissions paid.....	\$	\$	\$	\$
Cost of contract work.....	\$	\$	\$	\$
Other operating expenses.....	\$	\$	\$	\$
452, General merchandise stores				
Sales.....	446 647 849	X	X	X
Operating expenses, total.....	104 210 485	.2	23.3	.2
Annual payroll.....	51 288 362	.2	49.2	.2
Employer costs for fringe benefits.....	9 158 652	.2	8.8	.2
Contract labor costs including temporary help.....	1 109 337	1.2	1.1	1.3
Expensed computer related supplies.....	39 410	3.3	—	3.2
Cost of purchased packaging and containers.....	488 568	1.4	.5	.4
Other materials and supplies not for resale.....	1 943 280	.6	1.9	.6
Purchased utilities, total.....	3 107 606	.5	3.0	.5
Cost of purchased transportation, shipping and warehousing services.....	1 102 956	2.2	1.1	2.1
Cost of purchased repair and maintenance services.....	1 772 710	.6	1.7	.5
Cost of purchased printing services.....	133 450	7.9	.1	7.7
Cost of purchased advertising and promotional services.....	5 079 353	.5	4.9	.6
Cost of purchased legal services.....	400 594	1.4	.4	1.2
Cost of purchased accounting, auditing, and bookkeeping services.....	61 932	3.9	.1	3.9
Cost of purchased management consulting, administrative services and other professional services.....	\$	\$	\$	\$
Purchased communication services.....	537 802	.9	.5	.8
Cost of purchased custom coded original software (expensed) including adaptation of off-the-shelf software.....	52 435	2.4	1.1	2.3
Cost of system support design and services including web design.....	40 631	2.4	—	2.4
Cost of data processing and other purchased computer services, except communications.....	267 518	—	.3	.2
Lease and rental payments.....	8 789 782	.7	18.4	.6
Cost of insurance.....	1 273 875	1.5	1.2	.5
Taxes and license fees.....	2 708 754	.2	2.6	.3
Depreciation and amortization charges.....	8 202 538	.2	7.9	.2
Commissions paid.....	40 161	13.4	—	13.4
Cost of contract work.....	17 429	.1	—	.2
Other operating expenses.....	\$	\$	\$	\$
453, Miscellaneous store retailers				
Sales.....	104 162 014	X	X	X
Operating expenses, total.....	40 382 886	.9	38.8	.9
Annual payroll.....	14 801 896	2.1	36.7	1.5
Employer costs for fringe benefits.....	2 325 552	2.6	5.8	2.0
Contract labor costs including temporary help.....	541 185	10.0	1.3	10.6
Expensed computer related supplies.....	\$	\$	\$	\$
Cost of purchased packaging and containers.....	161 194	13.2	.4	12.2
Other materials and supplies not for resale.....	1 745 434	7.1	4.3	7.0
Purchased utilities, total.....	971 225	2.7	2.4	2.5
Cost of purchased transportation, shipping and warehousing services.....	961 398	2.2	2.4	2.4
Cost of purchased repair and maintenance services.....	530 057	1.5	1.3	1.9
Cost of purchased printing services.....	\$	\$	\$	\$
Cost of purchased advertising and promotional services.....	1 861 445	3.0	4.6	3.2
Cost of purchased legal services.....	\$	\$	\$	\$
Cost of purchased accounting, auditing, and bookkeeping services.....	303 869	3.3	.8	3.1
Cost of purchased management consulting, administrative services and other professional services.....	374 207	12.8	.9	12.4
Purchased communication services.....	678 555	2.1	1.7	2.4
Cost of purchased custom coded original software (expensed) including adaptation of off-the-shelf software.....	\$	\$	\$	\$
Cost of system support design and services including web design.....	\$	\$	\$	\$
Cost of data processing and other purchased computer services, except communications.....	\$	\$	\$	\$
Lease and rental payments.....	5 425 918	2.2	13.4	2.3
Cost of insurance.....	806 947	2.1	2.0	2.4
Taxes and license fees.....	699 245	5.4	1.7	6.0
Depreciation and amortization charges.....	1 754 481	6.1	4.3	5.9
Commissions paid.....	270 252	7.8	1.7	7.6
Cost of contract work.....	417 686	10.0	1.0	10.1
Other operating expenses.....	\$	\$	\$	\$

See footnotes at end of table.

Table 3. Sales and Operating Expenses for NAICS (2002) Sectors 44-45 by Kind of Business: 2002—Con.

[Data include enterprise support locations. Coefficients of variation represent the estimated relative standard error of the estimate. Information on confidentiality protection and the meaning of abbreviations and symbols can be found in the introductory text. For explanation of terms, see Appendix A. For information on estimation procedures, sampling error, and nonsampling error, see methodology section in Appendix C.]

Kind of business and item	Amount (\$1,000)	Coefficient of variation of amount (percent)	Percent of total operating expenses ¹ (percent)	Coefficient of variation of percent (percent)
44-45, RETAIL TRADE—Con.				
454, Nonstore retailers				
Sales.....	189 534 784	X	X	X
Operating expenses, total.....	70 127 766	1.1	37.0	1.1
Annual payroll.....	20 257 577	1.8	28.9	1.2
Employer costs for fringe benefits.....	3 694 728	2.5	5.3	1.8
Contract labor costs including temporary help.....	744 745	7.0	1.1	7.0
Expensed computer related supplies.....	213 675	4.4	3	4.4
Cost of purchased packaging and containers.....	483 196	10.0	7	9.9
Other materials and supplies not for resale.....	2 024 218	4.9	2.9	4.2
Purchased utilities, total.....	516 253	2.6	.7	2.1
Cost of purchased transportation, shipping and warehousing services.....	7 559 237	1.9	10.8	1.7
Cost of purchased repair and maintenance services.....	1 039 617	2.5	1.5	2.0
Cost of purchased printing services.....	2 767 380	3.1	3.9	2.4
Cost of purchased advertising and promotional services.....	6 180 712	2.9	8.8	3.6
Cost of purchased legal services.....	475 679	3.6	7	4.2
Cost of purchased accounting, auditing, and bookkeeping services.....	241 301	6.1	3	6.0
Cost of purchased management consulting, administrative services and other professional services.....	1 328 458	2.7	1.9	2.7
Purchased communication services.....	1 074 622	1.9	1.5	1.6
Cost of purchased custom coded original software (expensed) including adaptation of off-the-shelf software.....	94 366	6.8	.1	6.6
Cost of system support design and services including web design.....	213 740	17.4	3	16.7
Cost of data processing and other purchased computer services, except communications.....	263 655	1.5	4	1.3
Lease and rental payments.....	2 750 612	3.0	3.9	2.6
Cost of insurance.....	965 724	2.2	1.4	1.7
Taxes and license fees.....	681 519	3.5	1.0	3.5
Depreciation and amortization charges.....	4 092 705	1.6	5.8	1.3
Commissions paid.....	S	S	S	S
Cost of contract work.....	520 258	4.9	7	4.5
Other operating expenses.....	S	S	S	S

¹For data amounts presented for total operating expenses, the percentage represents total operating expenses as a percent of sales.

Note: Retail total may include data for kinds of business not shown.

Sources: 2002 Business Expenses Survey and 2002 Economic Census.

Table 4. Selected Detailed Operating Expenses for NAICS (2002) Sectors 44-45 by Kind of Business: 2002

[Data include enterprise support locations. Coefficients of variation represent the estimated relative standard error of the estimate. Information on confidentiality protection and the meaning of abbreviations and symbols can be found in the introductory text. For explanation of terms, see Appendix A. For information on estimation procedures, sampling error, and nonsampling error, see methodology section in Appendix C.]

Item and kind of business	Amount (\$1,000)	Coefficient of variation (percent)
44-45, RETAIL TRADE		
Operating expenses, total	789 978 386	1.2
Lease and rental payments	70 633 490	.4
Lease and rental payments for land, buildings, store space and offices	66 288 584	.4
Lease and rental payments for machinery and equipment	4 344 905	2.0
Cost of purchased repair and maintenance services	13 652 636	.9
Cost of purchased repair and maintenance services for buildings and related structures	7 031 181	1.1
Cost of purchased repair and maintenance services for machinery and equipment	6 621 455	1.1
Purchased utilities, total	21 222 873	1.7
Cost of purchased electricity	16 849 092	.5
Cost of purchased fuels, except motor	2 049 612	2.4
Cost of purchased water, sewer and other utilities	2 324 169	3.7
Purchased communication services	7 961 665	.6
Purchased computer related communication services	1 411 052	2.2
Purchased telephone, fax and other communication services	6 550 613	1.5
441, Motor vehicle and parts dealers		
Operating expenses, total	130 355 911	1.8
Lease and rental payments	7 948 850	1.5
Lease and rental payments for land, buildings, store space and offices	7 273 468	1.3
Lease and rental payments for machinery and equipment	675 382	7.2
Cost of purchased repair and maintenance services	1 528 140	3.4
Cost of purchased repair and maintenance services for buildings and related structures	933 300	3.6
Cost of purchased repair and maintenance services for machinery and equipment	594 840	5.3
Purchased utilities, total	2 058 856	1.3
Cost of purchased electricity	1 443 554	1.2
Cost of purchased fuels, except motor	328 076	4.4
Cost of purchased water, sewer and other utilities	287 225	2.1
Purchased communication services	1 497 343	1.4
Purchased computer related communication services	325 387	3.5
Purchased telephone, fax and other communication services	1 171 956	1.1
442, Furniture and home furnishings stores		
Operating expenses, total	38 714 408	.5
Lease and rental payments	4 579 427	1.5
Lease and rental payments for land, buildings, store space and offices	4 428 851	1.5
Lease and rental payments for machinery and equipment	150 577	6.5
Cost of purchased repair and maintenance services	457 468	2.4
Cost of purchased repair and maintenance services for buildings and related structures	311 056	2.9
Cost of purchased repair and maintenance services for machinery and equipment	146 412	3.6
Purchased utilities, total	881 288	2.2
Cost of purchased electricity	645 623	2.3
Cost of purchased fuels, except motor	101 676	4.6
Cost of purchased water, sewer and other utilities	133 988	11.2
Purchased communication services	427 999	2.1
Purchased computer related communication services	60 055	4.4
Purchased telephone, fax and other communication services	367 944	2.7
443, Electronics and appliance stores		
Operating expenses, total	24 632 651	1.1
Lease and rental payments	2 655 286	2.4
Lease and rental payments for land, buildings, store space and offices	2 415 657	2.2
Lease and rental payments for machinery and equipment	239 629	10.6
Cost of purchased repair and maintenance services	308 789	1.4
Cost of purchased repair and maintenance services for buildings and related structures	218 769	1.5
Cost of purchased repair and maintenance services for machinery and equipment	90 020	1.8
Purchased utilities, total	427 809	1.6
Cost of purchased electricity	362 731	1.9
Cost of purchased fuels, except motor	29 407	4.5
Cost of purchased water, sewer and other utilities	35 671	18.6
Purchased communication services	400 598	3.5
Purchased computer related communication services	115 118	11.0
Purchased telephone, fax and other communication services	285 480	1.8
444, Building material and garden equipment and supplies dealers		
Operating expenses, total	70 806 364	1.4
Lease and rental payments	3 783 384	2.3
Lease and rental payments for land, buildings, store space and offices	3 237 698	2.7
Lease and rental payments for machinery and equipment	545 686	2.9
Cost of purchased repair and maintenance services	1 610 713	2.8
Cost of purchased repair and maintenance services for buildings and related structures	S	S
Cost of purchased repair and maintenance services for machinery and equipment	1 036 393	4.2
Purchased utilities, total	S	S
Cost of purchased electricity	S	S
Cost of purchased fuels, except motor	S	S
Cost of purchased water, sewer and other utilities	S	S
Purchased communication services	880 601	1.5
Purchased computer related communication services	122 358	7.4
Purchased telephone, fax and other communication services	S	S
445, Food and beverage stores		

See footnotes at end of table.

Table 4. Selected Detailed Operating Expenses for NAICS (2002) Sectors 44-45 by Kind of Business: 2002—Con.

[Data include enterprise support locations. Coefficients of variation represent the estimated relative standard error of the estimate. Information on confidentiality protection and the meaning of abbreviations and symbols can be found in the introductory text. For explanation of terms, see Appendix A. For information on estimation procedures, sampling error, and nonsampling error, see methodology section in Appendix C.]

Item and kind of business	Amount (\$1,000)	Coefficient of variation (percent)
44-45, RETAIL TRADE—Con.		
445, Food and beverage stores—Con.		
Operating expenses, total	128 939 511	1.4
Lease and rental payments	9 416 056	1.3
Lease and rental payments for land, buildings, store space and offices	8 774 447	1.3
Lease and rental payments for machinery and equipment	641 609	10.4
Cost of purchased repair and maintenance services	3 369 525	1.9
Cost of purchased repair and maintenance services for buildings and related structures	1 560 726	1.7
Cost of purchased repair and maintenance services for machinery and equipment	1 808 799	.5
Purchased utilities, total	6 256 038	1.3
Cost of purchased electricity	5 225 114	.8
Cost of purchased fuels, except motor	431 581	1.9
Cost of purchased water, sewer and other utilities	599 342	9.9
Purchased communication services	605 388	1.4
Purchased computer related communication services	89 592	5.9
Purchased telephone, fax and other communication services	515 796	1.2
446, Health and personal care stores		
Operating expenses, total	48 745 352	1.6
Lease and rental payments	5 307 960	2.8
Lease and rental payments for land, buildings, store space and offices	S	S
Lease and rental payments for machinery and equipment	S	S
Cost of purchased repair and maintenance services	531 713	4.5
Cost of purchased repair and maintenance services for buildings and related structures	S	S
Cost of purchased repair and maintenance services for machinery and equipment	S	S
Purchased utilities, total	S	S
Cost of purchased electricity	739 631	4.3
Cost of purchased fuels, except motor	S	S
Cost of purchased water, sewer and other utilities	77 851	5.5
Purchased communication services	509 190	3.6
Purchased computer related communication services	S	S
Purchased telephone, fax and other communication services	430 976	3.5
447, Gasoline stations		
Operating expenses, total	37 480 003	1.8
Lease and rental payments	3 344 201	3.3
Lease and rental payments for land, buildings, store space and offices	3 021 994	3.5
Lease and rental payments for machinery and equipment	322 207	6.3
Cost of purchased repair and maintenance services	1 243 590	4.6
Cost of purchased repair and maintenance services for buildings and related structures	S	S
Cost of purchased repair and maintenance services for machinery and equipment	722 901	4.3
Purchased utilities, total	1 890 742	3.6
Cost of purchased electricity	1 483 551	2.6
Cost of purchased fuels, except motor	105 753	10.0
Cost of purchased water, sewer and other utilities	301 438	10.9
Purchased communication services	343 293	2.3
Purchased computer related communication services	33 221	12.9
Purchased telephone, fax and other communication services	310 072	2.5
448, Clothing and clothing accessories stores		
Operating expenses, total	66 929 835	1.7
Lease and rental payments	12 157 981	1.0
Lease and rental payments for land, buildings, store space and offices	11 975 982	1.0
Lease and rental payments for machinery and equipment	181 999	4.0
Cost of purchased repair and maintenance services	905 943	1.1
Cost of purchased repair and maintenance services for buildings and related structures	648 049	1.6
Cost of purchased repair and maintenance services for machinery and equipment	257 894	2.0
Purchased utilities, total	1 678 174	1.5
Cost of purchased electricity	1 395 326	1.0
Cost of purchased fuels, except motor	89 929	3.0
Cost of purchased water, sewer and other utilities	192 918	9.4
Purchased communication services	665 273	1.5
Purchased computer related communication services	106 819	2.9
Purchased telephone, fax and other communication services	558 454	1.7
451, Sporting goods, hobby, book, and music stores		
Operating expenses, total	28 653 214	1.0
Lease and rental payments	4 474 034	2.6
Lease and rental payments for land, buildings, store space and offices	4 342 618	2.5
Lease and rental payments for machinery and equipment	131 416	8.4
Cost of purchased repair and maintenance services	354 372	2.1
Cost of purchased repair and maintenance services for buildings and related structures	216 684	3.3
Cost of purchased repair and maintenance services for machinery and equipment	S	S
Purchased utilities, total	700 033	1.1
Cost of purchased electricity	546 447	1.2
Cost of purchased fuels, except motor	81 568	4.2
Cost of purchased water, sewer and other utilities	72 018	4.2
Purchased communication services	341 000	2.0
Purchased computer related communication services	68 681	2.9
Purchased telephone, fax and other communication services	272 319	2.2

See footnotes at end of table.

Table 4. Selected Detailed Operating Expenses for NAICS (2002) Sectors 44-45 by Kind of Business: 2002—Con.

[Data include enterprise support locations. Coefficients of variation represent the estimated relative standard error of the estimate. Information on confidentiality protection and the meaning of abbreviations and symbols can be found in the introductory text. For explanation of terms, see Appendix A. For information on estimation procedures, sampling error, and nonsampling error, see methodology section in Appendix C]

Item and kind of business	Amount (\$1,000)	Coefficient of variation (percent)
44-45, RETAIL TRADE—Con.		
452, General merchandise stores		
Operating expenses, total	'104 210 485	.2
Lease and rental payments	'8 789 782	.7
Lease and rental payments for land, buildings, store space and offices	'8 401 666	.7
Lease and rental payments for machinery and equipment	'388 116	.8
Cost of purchased repair and maintenance services	'1 772 710	.6
Cost of purchased repair and maintenance services for buildings and related structures	'1 112 722	1.1
Cost of purchased repair and maintenance services for machinery and equipment	'659 988	.6
Purchased utilities, total	'3 107 606	.5
Cost of purchased electricity	'2 677 861	.5
Cost of purchased fuels, except motor	'205 100	'1.5
Cost of purchased water, sewer and other utilities	'224 645	'1.2
Purchased communication services	'537 802	.9
Purchased computer related communication services	'91 908	'2.3
Purchased telephone, fax and other communication services	'445 894	1.0
453, Miscellaneous store retailers		
Operating expenses, total	'40 382 886	.9
Lease and rental payments	'5 425 918	2.2
Lease and rental payments for land, buildings, store space and offices	S	S
Lease and rental payments for machinery and equipment	S	S
Cost of purchased repair and maintenance services	'530 057	'1.5
Cost of purchased repair and maintenance services for buildings and related structures	S	S
Cost of purchased repair and maintenance services for machinery and equipment	S	S
Purchased utilities, total	'971 225	'2.7
Cost of purchased electricity	'712 375	'2.2
Cost of purchased fuels, except motor	'130 804	'15.6
Cost of purchased water, sewer and other utilities	'128 045	'4.5
Purchased communication services	'678 555	2.1
Purchased computer related communication services	S	S
Purchased telephone, fax and other communication services	S	S
454, Nonstore retailers		
Operating expenses, total	'70 127 766	'1.1
Lease and rental payments	'2 750 612	3.0
Lease and rental payments for land, buildings, store space and offices	S	S
Lease and rental payments for machinery and equipment	'567 240	5.4
Cost of purchased repair and maintenance services	'1 039 617	2.5
Cost of purchased repair and maintenance services for buildings and related structures	'275 050	'3.9
Cost of purchased repair and maintenance services for machinery and equipment	'764 566	2.7
Purchased utilities, total	'516 253	'2.6
Cost of purchased electricity	'391 509	'2.4
Cost of purchased fuels, except motor	'76 221	'6.2
Cost of purchased water, sewer and other utilities	'48 523	'3.3
Purchased communication services	'1 074 622	1.9
Purchased computer related communication services	'250 211	'5.9
Purchased telephone, fax and other communication services	'824 412	'1.4

Note: Retail total may include data for kinds of business not shown.

Sources: 2002 Business Expenses Survey and 2002 Economic Census.

Table 5. Revenue and Operating Expenses for NAICS (1997) Sectors 48-49 (Part) by Kind of Business: 2002

[Data exclude enterprise support transportation and warehouses, but include central administrative offices and other types of enterprise support. Coefficients of variation represent the estimated relative standard error of the estimate. Information on confidentiality protection and the meaning of abbreviations and symbols can be found in the introductory text. For explanation of terms, see Appendix A. For information on estimation procedures, sampling error, and nonsampling error, see methodology section in Appendix C.]

Kind of business and item	Amount (\$1,000)	Coefficient of variation of amount (percent)	Percent of total operating expenses ¹ (percent)	Coefficient of variation of percent (percent)
484, TRUCK TRANSPORTATION				
Revenue.....	192 943 014	X	X	X
Operating expenses, total.....	172 007 053	.4	89.1	.4
Annual payroll.....	47 323 638	1.0	27.5	.8
Employer costs for fringe benefits.....	11 604 404	1.2	6.7	1.1
Contract labor costs including temporary help.....	12 177 720	3.8	7.1	3.8
Expensed computer related supplies.....	216 651	3.2	.1	3.1
Cost of purchased packaging and containers.....	271 275	4.9	.2	4.8
Other materials and supplies not for resale.....	6 789 071	2.1	3.9	2.0
Purchased utilities, total.....	16 584 133	1.1	9.6	1.0
Cost of purchased transportation, shipping and warehousing services.....	26 008 002	2.8	15.1	2.8
Cost of purchased repair and maintenance services.....	4 856 022	1.8	2.8	1.7
Cost of purchased printing services.....	143 859	12.4	.1	12.2
Cost of purchased advertising and promotional services.....	436 765	4.1	.3	4.1
Cost of purchased legal services.....	274 184	2.4	.2	2.4
Cost of purchased accounting, auditing, and bookkeeping services.....	356 911	3.3	.2	3.0
Cost of purchased management consulting, administrative services and other professional services.....	1 356 384	4.2	.8	3.9
Purchased communication services.....	1 564 494	.9	.9	.8
Cost of purchased custom coded original software (expensed) including adaptation of off-the-shelf software.....	75 827	10.6	—	10.7
Cost of system support design and services including web design.....	88 777	4.1	.1	4.2
Cost of data processing and other purchased computer services, except communications.....	95 912	6.5	.1	6.6
Commissions paid.....	X	X	X	X
Lease and rental payments.....	8 840 514	2.4	5.1	2.5
Cost of insurance.....	7 415 283	.8	4.3	.9
Taxes and license fees.....	3 073 333	1.2	1.8	1.2
Depreciation and amortization charges.....	9 632 179	1.8	5.6	1.7
Other operating expenses.....	S	S	S	S
4841, General freight trucking				
Revenue.....	135 782 123	X	X	X
Operating expenses, total.....	119 229 423	.4	87.8	.4
Annual payroll.....	32 387 587	1.1	27.2	1.0
Employer costs for fringe benefits.....	8 498 483	1.3	7.1	1.2
Contract labor costs including temporary help.....	7 576 081	5.8	6.4	5.7
Expensed computer related supplies.....	158 996	4.0	.1	4.0
Cost of purchased packaging and containers.....	36 974	8.9	—	8.7
Other materials and supplies not for resale.....	4 511 573	2.8	3.8	2.6
Purchased utilities, total.....	11 902 349	1.5	10.0	1.4
Cost of purchased transportation, shipping and warehousing services.....	20 410 670	3.5	17.1	3.5
Cost of purchased repair and maintenance services.....	3 034 527	2.6	2.5	2.5
Cost of purchased printing services.....	48 004	3.0	—	3.1
Cost of purchased advertising and promotional services.....	219 221	3.2	.2	3.4
Cost of purchased legal services.....	181 994	2.4	.2	2.3
Cost of purchased accounting, auditing, and bookkeeping services.....	S	S	S	S
Cost of purchased management consulting, administrative services and other professional services.....	480 277	10.2	.4	9.8
Purchased communication services.....	1 092 314	1.1	.9	1.2
Cost of purchased custom coded original software (expensed) including adaptation of off-the-shelf software.....	59 148	13.1	—	13.1
Cost of system support design and services including web design.....	63 562	5.0	.1	5.0
Cost of data processing and other purchased computer services, except communications.....	78 328	7.9	.1	8.0
Commissions paid.....	X	X	X	X
Lease and rental payments.....	6 503 503	3.3	5.5	3.4
Cost of insurance.....	4 836 401	1.3	4.1	1.1
Taxes and license fees.....	2 343 652	1.0	2.0	1.1
Depreciation and amortization charges.....	6 753 054	1.9	5.7	1.9
Other operating expenses.....	S	S	S	S
48411, General freight trucking, local				
Revenue.....	25 635 279	X	X	X
Operating expenses, total.....	S	S	S	S
Annual payroll.....	4 820 689	2.3	S	S
Employer costs for fringe benefits.....	S	S	S	S
Contract labor costs including temporary help.....	S	S	S	S
Expensed computer related supplies.....	S	S	S	S
Cost of purchased packaging and containers.....	S	S	S	S
Other materials and supplies not for resale.....	S	S	S	S
Purchased utilities, total.....	S	S	S	S
Cost of purchased transportation, shipping and warehousing services.....	S	S	S	S
Cost of purchased repair and maintenance services.....	S	S	S	S
Cost of purchased printing services.....	S	S	S	S
Cost of purchased advertising and promotional services.....	S	S	S	S
Cost of purchased legal services.....	S	S	S	S
Cost of purchased accounting, auditing, and bookkeeping services.....	S	S	S	S
Cost of purchased management consulting, administrative services and other professional services.....	S	S	S	S
Purchased communication services.....	S	S	S	S
Cost of purchased custom coded original software (expensed) including adaptation of off-the-shelf software.....	S	S	S	S
Cost of system support design and services including web design.....	S	S	S	S
Cost of data processing and other purchased computer services, except communications.....	S	S	S	S
Commissions paid.....	X	X	X	X
Lease and rental payments.....	S	S	S	S
Cost of insurance.....	S	S	S	S
Taxes and license fees.....	S	S	S	S
Depreciation and amortization charges.....	S	S	S	S
Other operating expenses.....	S	S	S	S

See footnotes at end of table.

Table 5. Revenue and Operating Expenses for NAICS (1997) Sectors 48-49 (Part) by Kind of Business: 2002—Con.

[Data exclude enterprise support transportation and warehouses, but include central administrative offices and other types of enterprise support. Coefficients of variation represent the estimated relative standard error of the estimate. Information on confidentiality protection and the meaning of abbreviations and symbols can be found in the introductory text. For explanation of terms, see Appendix A. For information on estimation procedures, sampling error, and nonsampling error, see methodology section in Appendix C.]

Kind of business and item	Amount (\$1,000)	Coefficient of variation of amount (percent)	Percent of total operating expenses ¹ (percent)	Coefficient of variation of percent (percent)
484, TRUCK TRANSPORTATION—Con.				
4841, General freight trucking—Con.				
48412, General freight trucking, long-distance				
Revenue.....	110 146 844	X	X	X
Operating expenses, total.....	99 206 143	.5	90.1	.5
Annual payroll.....	27 566 899	1.3	27.8	1.1
Employer costs for fringe benefits.....	7 544 552	1.4	7.6	1.3
Contract labor costs including temporary help.....	5 472 812	8.3	5.5	8.2
Expensed computer related supplies.....	108 713	3.7	.1	3.7
Cost of purchased packaging and containers.....	24 494	12.2	—	11.9
Other materials and supplies not for resale.....	3 679 910	3.2	3.7	3.1
Purchased utilities, total.....	9 583 969	1.8	9.7	1.7
Cost of purchased transportation, shipping and warehousing services.....	18 549 534	3.6	18.7	3.7
Cost of purchased repair and maintenance services.....	2 277 707	3.2	2.3	3.1
Cost of purchased printing services.....	34 026	4.2	—	4.3
Cost of purchased advertising and promotional services.....	180 230	3.9	.2	4.1
Cost of purchased legal services.....	135 796	2.3	.1	2.2
Cost of purchased accounting, auditing, and bookkeeping services.....	108 784	4.0	.1	3.9
Cost of purchased management consulting, administrative services and other professional services.....	397 491	11.7	.4	11.1
Purchased communication services.....	868 288	1.5	.9	1.5
Cost of purchased custom coded original software (expensed) including adaptation of off-the-shelf software.....	49 506	15.9	—	16.0
Cost of system support design and services including web design.....	55 678	5.3	.1	5.2
Cost of data processing and other purchased computer services, except communications.....	67 606	8.3	.1	8.5
Commissions paid.....	X	X	X	X
Lease and rental payments.....	5 096 583	4.0	5.1	4.2
Cost of insurance.....	3 728 210	1.6	3.8	1.4
Taxes and license fees.....	1 996 837	1.2	2.0	1.3
Depreciation and amortization charges.....	5 643 301	2.0	5.7	1.9
Other operating expenses.....	S	S	S	S
4842, Specialized freight trucking				
Revenue.....	57 160 891	X	X	X
Operating expenses, total.....	52 777 630	.6	92.3	.6
Annual payroll.....	14 936 051	1.8	28.3	1.5
Employer costs for fringe benefits.....	3 105 921	1.7	5.9	1.5
Contract labor costs including temporary help.....	4 601 639	5.4	8.7	5.2
Expensed computer related supplies.....	57 655	5.2	.1	5.3
Cost of purchased packaging and containers.....	234 302	5.2	.4	5.1
Other materials and supplies not for resale.....	2 277 498	3.7	4.3	3.8
Purchased utilities, total.....	S	S	S	S
Cost of purchased transportation, shipping and warehousing services.....	5 597 332	3.7	10.6	3.7
Cost of purchased repair and maintenance services.....	1 821 495	3.4	3.5	3.3
Cost of purchased printing services.....	95 855	18.7	.2	18.2
Cost of purchased advertising and promotional services.....	217 544	6.4	.4	6.1
Cost of purchased legal services.....	92 190	5.8	.2	5.8
Cost of purchased accounting, auditing, and bookkeeping services.....	164 421	4.6	.3	4.2
Cost of purchased management consulting, administrative services and other professional services.....	876 107	3.4	1.7	3.5
Purchased communication services.....	472 181	2.3	.9	1.9
Cost of purchased custom coded original software (expensed) including adaptation of off-the-shelf software.....	16 678	7.0	—	7.1
Cost of system support design and services including web design.....	25 215	4.2	—	4.5
Cost of data processing and other purchased computer services, except communications.....	17 583	5.9	—	5.8
Commissions paid.....	X	X	X	X
Lease and rental payments.....	2 337 011	3.8	4.4	4.1
Cost of insurance.....	2 578 882	2.6	4.9	2.7
Taxes and license fees.....	S	S	S	S
Depreciation and amortization charges.....	S	S	S	S
Other operating expenses.....	S	S	S	S
48421, Used household and office goods moving				
Revenue.....	12 948 061	X	X	X
Operating expenses, total.....	12 378 321	1.2	95.6	1.2
Annual payroll.....	3 766 298	3.0	30.4	2.3
Employer costs for fringe benefits.....	708 052	3.2	5.7	2.9
Contract labor costs including temporary help.....	1 205 122	11.1	9.7	10.9
Expensed computer related supplies.....	21 275	7.2	.2	6.6
Cost of purchased packaging and containers.....	227 222	5.3	1.8	5.2
Other materials and supplies not for resale.....	252 882	11.1	2.0	11.7
Purchased utilities, total.....	451 566	6.5	3.6	6.0
Cost of purchased transportation, shipping and warehousing services.....	2 147 697	5.5	17.4	5.7
Cost of purchased repair and maintenance services.....	225 667	3.2	1.8	3.3
Cost of purchased printing services.....	16 183	8.2	.1	8.8
Cost of purchased advertising and promotional services.....	140 830	7.7	1.1	7.2
Cost of purchased legal services.....	29 938	4.8	.2	5.6
Cost of purchased accounting, auditing, and bookkeeping services.....	49 119	7.0	.4	6.9
Cost of purchased management consulting, administrative services and other professional services.....	X	S	S	S
Purchased communication services.....	126 848	3.7	1.0	3.2
Cost of purchased custom coded original software (expensed) including adaptation of off-the-shelf software.....	11 551	6.7	.1	5.9
Cost of system support design and services including web design.....	8 667	8.5	.1	9.7
Cost of data processing and other purchased computer services, except communications.....	11 756	5.5	.1	5.6
Commissions paid.....	X	X	X	X
Lease and rental payments.....	629 587	5.6	5.1	4.8
Cost of insurance.....	461 459	3.5	3.7	3.1
Taxes and license fees.....	113 601	4.9	.9	4.1
Depreciation and amortization charges.....	323 000	4.7	2.6	4.9
Other operating expenses.....	S	S	S	S

See footnotes at end of table.

Table 5. Revenue and Operating Expenses for NAICS (1997) Sectors 48-49 (Part) by Kind of Business: 2002—Con.

[Data exclude enterprise support transportation and warehouses, but include central administrative offices and other types of enterprise support. Coefficients of variation represent the estimated relative standard error of the estimate. Information on confidentiality protection and the meaning of abbreviations and symbols can be found in the introductory text. For explanation of terms, see Appendix A. For information on estimation procedures, sampling error, and nonsampling error, see methodology section in Appendix C.]

Kind of business and item	Amount (\$1,000)	Coefficient of variation of amount (percent)	Percent of total operating expenses ¹ (percent)	Coefficient of variation of percent (percent)
484, TRUCK TRANSPORTATION—Con.				
4842, Specialized freight trucking—Con.				
48422, Specialized freight (except used goods) trucking, local				
Revenue.....	24 464 058	X	X	X
Operating expenses, total.....	\$	\$	\$	\$
Annual payroll.....	6 124 694	3.1	25.0	5.0
Employer costs for fringe benefits.....	\$	\$	\$	\$
Contract labor costs including temporary help.....	1 225 858	8.5	5.0	5.0
Expensed computer related supplies.....	\$	\$	\$	\$
Cost of purchased packaging and containers.....	\$	\$	\$	\$
Other materials and supplies not for resale.....	\$	\$	\$	\$
Purchased utilities, total.....	\$	\$	\$	\$
Cost of purchased transportation, shipping and warehousing services.....	\$	\$	\$	\$
Cost of purchased repair and maintenance services.....	\$	\$	\$	\$
Cost of purchased printing services.....	\$	\$	\$	\$
Cost of purchased advertising and promotional services.....	39 401	5.3	0.2	0.2
Cost of purchased legal services.....	\$	\$	\$	\$
Cost of purchased accounting, auditing, and bookkeeping services.....	\$	\$	\$	\$
Cost of purchased management consulting, administrative services and other professional services.....	\$	\$	\$	\$
Purchased communication services.....	\$	\$	\$	\$
Cost of purchased custom coded original software (expensed) including adaptation of off-the-shelf software.....	\$	\$	\$	\$
Cost of system support design and services including web design.....	\$	\$	\$	\$
Cost of data processing and other purchased computer services, except communications.....	\$	\$	\$	\$
Commissions paid.....	X	X	X	X
Lease and rental payments.....	986 723	8.3	4.0	4.0
Cost of insurance.....	\$	\$	\$	\$
Taxes and license fees.....	\$	\$	\$	\$
Depreciation and amortization charges.....	\$	\$	\$	\$
Other operating expenses.....	\$	\$	\$	\$
48423, Specialized freight (except used goods) trucking, long-distance				
Revenue.....	19 748 773	X	X	X
Operating expenses, total.....	18 475 491	.8	93.6	.8
Annual payroll.....	5 045 060	3.0	27.3	3.2
Employer costs for fringe benefits.....	1 145 192	2.8	6.2	3.1
Contract labor costs including temporary help.....	2 170 659	6.9	11.7	6.9
Expensed computer related supplies.....	15 740	9.9	.1	10.1
Cost of purchased packaging and containers.....	\$	\$	\$	\$
Other materials and supplies not for resale.....	761 478	4.6	4.1	4.1
Purchased utilities, total.....	\$	\$	\$	\$
Cost of purchased transportation, shipping and warehousing services.....	1 962 156	9.1	10.6	9.1
Cost of purchased repair and maintenance services.....	671 872	5.7	3.6	5.4
Cost of purchased printing services.....	\$	\$	\$	\$
Cost of purchased advertising and promotional services.....	37 313	19.4	.2	18.5
Cost of purchased legal services.....	18 865	5.3	.1	5.1
Cost of purchased accounting, auditing, and bookkeeping services.....	35 751	9.9	.2	9.6
Cost of purchased management consulting, administrative services and other professional services.....	748 876	3.2	4.1	2.8
Purchased communication services.....	153 856	2.8	.8	2.7
Cost of purchased custom coded original software (expensed) including adaptation of off-the-shelf software.....	\$	\$	\$	\$
Cost of system support design and services including web design.....	8 391	6.3	—	6.6
Cost of data processing and other purchased computer services, except communications.....	4 724	18.7	—	17.8
Commissions paid.....	X	X	X	X
Lease and rental payments.....	720 702	8.0	3.9	7.9
Cost of insurance.....	893 648	7.8	4.8	8.7
Taxes and license fees.....	267 914	4.2	1.5	3.9
Depreciation and amortization charges.....	880 150	3.6	4.8	3.2
Other operating expenses.....	\$	\$	\$	\$
492, COURIERS AND MESSENGERS				
Revenue.....	60 980 079	X	X	X
Operating expenses, total.....	63 386 197	.3	103.9	.3
Annual payroll.....	25 589 206	.9	40.4	.7
Employer costs for fringe benefits.....	10 588 277	1.2	16.7	1.0
Contract labor costs including temporary help.....	2 438 164	13.2	3.8	13.4
Expensed computer related supplies.....	152 358	3.2	.2	3.2
Cost of purchased packaging and containers.....	280 407	5.8	.4	6.0
Other materials and supplies not for resale.....	2 085 996	1.5	3.3	1.3
Purchased utilities, total.....	2 133 867	1.9	3.4	2.0
Cost of purchased transportation, shipping and warehousing services.....	4 560 612	2.7	7.2	2.7
Cost of purchased repair and maintenance services.....	2 644 798	1.4	4.2	1.2
Cost of purchased printing services.....	42 259	3.4	.1	3.5
Cost of purchased advertising and promotional services.....	488 399	2.1	.8	1.9
Cost of purchased legal services.....	238 732	1.5	.4	1.3
Cost of purchased accounting, auditing, and bookkeeping services.....	74 813	3.0	.1	3.1
Cost of purchased management consulting, administrative services and other professional services.....	338 327	1.4	.5	1.2
Purchased communication services.....	689 753	1.4	1.1	1.5
Cost of purchased custom coded original software (expensed) including adaptation of off-the-shelf software.....	20 404	2.0	—	1.8
Cost of system support design and services including web design.....	15 666	11.2	—	11.0
Cost of data processing and other purchased computer services, except communications.....	10 067	2.0	—	1.8
Commissions paid.....	X	X	X	X
Lease and rental payments.....	2 584 112	3.5	4.1	3.7
Cost of insurance.....	629 524	3.8	1.0	4.0
Taxes and license fees.....	310 815	1.1	.5	1.0
Depreciation and amortization charges.....	3 368 709	1.5	5.3	1.3
Other operating expenses.....	4 100 933	1.6	6.5	1.6

See footnotes at end of table.

Table 5. Revenue and Operating Expenses for NAICS (1997) Sectors 48-49 (Part) by Kind of Business: 2002—Con.

[Data exclude enterprise support transportation and warehouses, but include central administrative offices and other types of enterprise support. Coefficients of variation represent the estimated relative standard error of the estimate. Information on confidentiality protection and the meaning of abbreviations and symbols can be found in the introductory text. For explanation of terms, see Appendix A. For information on estimation procedures, sampling error, and nonsampling error, see methodology section in Appendix C.]

Kind of business and item	Amount (\$1,000)	Coefficient of variation of amount (percent)	Percent of total operating expenses ¹ (percent)	Coefficient of variation of percent (percent)
492, COURIERS AND MESSENGERS—Con.				
4921, Couriers				
Revenue.....	56 058 490	X	X	X
Operating expenses, total.....	59 202 495	.3	105.6	.3
Annual payroll.....	24 540 552	.9	41.5	.8
Employer costs for fringe benefits.....	10 388 243	1.2	17.5	1.0
Contract labor costs including temporary help.....	S	S	S	S
Expensed computer related supplies.....	122 090	2.0	.2	2.0
Cost of purchased packaging and containers.....	261 736	6.2	.4	6.4
Other materials and supplies not for resale.....	2 016 139	1.5	3.4	1.3
Purchased utilities, total.....	2 004 805	1.8	3.4	1.9
Cost of purchased transportation, shipping and warehousing services.....	3 808 108	2.6	6.4	2.6
Cost of purchased repair and maintenance services.....	2 590 232	1.4	4.4	1.2
Cost of purchased printing services.....	35 676	3.1	.1	3.2
Cost of purchased advertising and promotional services.....	454 648	1.4	.8	1.3
Cost of purchased legal services.....	231 951	1.6	.4	1.4
Cost of purchased accounting, auditing, and bookkeeping services.....	58 205	3.7	.1	3.8
Cost of purchased management consulting, administrative services and other professional services.....	332 949	1.4	.6	1.2
Purchased communication services.....	630 420	1.5	1.1	1.6
Cost of purchased custom coded original software (expensed) including adaptation of off-the-shelf software.....	19 145	1.9	—	1.7
Cost of system support design and services including web design.....	10 101	15.6	—	15.4
Cost of data processing and other purchased computer services, except communications.....	9 317	1.9	—	1.7
Commissions paid.....	X	X	X	X
Lease and rental payments.....	2 426 022	3.7	4.1	3.8
Cost of insurance.....	518 754	3.9	.9	4.1
Taxes and license fees.....	295 067	1.1	.5	1.0
Depreciation and amortization charges.....	3 269 099	1.4	5.5	1.3
Other operating expenses.....	3 773 779	1.4	6.4	1.2
4922, Local messengers and local delivery				
Revenue.....	4 921 589	X	X	X
Operating expenses, total.....	S	S	S	S
Annual payroll.....	1 048 654	3.8	S	S
Employer costs for fringe benefits.....	S	S	S	S
Contract labor costs including temporary help.....	S	S	S	S
Expensed computer related supplies.....	S	S	S	S
Cost of purchased packaging and containers.....	S	S	S	S
Other materials and supplies not for resale.....	S	S	S	S
Purchased utilities, total.....	S	S	S	S
Cost of purchased transportation, shipping and warehousing services.....	S	S	S	S
Cost of purchased repair and maintenance services.....	S	S	S	S
Cost of purchased printing services.....	S	S	S	S
Cost of purchased advertising and promotional services.....	S	S	S	S
Cost of purchased legal services.....	S	S	S	S
Cost of purchased accounting, auditing, and bookkeeping services.....	S	S	S	S
Cost of purchased management consulting, administrative services and other professional services.....	S	S	S	S
Purchased communication services.....	S	S	S	S
Cost of purchased custom coded original software (expensed) including adaptation of off-the-shelf software.....	S	S	S	S
Cost of system support design and services including web design.....	S	S	S	S
Cost of data processing and other purchased computer services, except communications.....	S	S	S	S
Commissions paid.....	X	X	X	X
Lease and rental payments.....	S	S	S	S
Cost of insurance.....	S	S	S	S
Taxes and license fees.....	S	S	S	S
Depreciation and amortization charges.....	S	S	S	S
Other operating expenses.....	S	S	S	S
493, WAREHOUSING AND STORAGE²				
Revenue.....	16 944 450	X	X	X
Operating expenses, total.....	15 629 595	.8	92.2	.8
Annual payroll.....	5 427 467	1.4	34.7	1.2
Employer costs for fringe benefits.....	1 161 836	2.0	7.4	1.9
Contract labor costs including temporary help.....	846 603	10.5	5.4	10.7
Expensed computer related supplies.....	43 994	4.5	.3	4.6
Cost of purchased packaging and containers.....	152 507	10.9	1.0	10.8
Other materials and supplies not for resale.....	449 892	5.6	2.9	5.3
Purchased utilities, total.....	764 210	3.4	4.9	3.5
Cost of purchased transportation, shipping and warehousing services.....	1 545 362	4.9	9.9	5.2
Cost of purchased repair and maintenance services.....	447 354	2.6	2.9	2.5
Cost of purchased printing services.....	7 782	8.0	—	8.0
Cost of purchased advertising and promotional services.....	33 142	10.9	.2	10.7
Cost of purchased legal services.....	50 529	3.2	.3	2.9
Cost of purchased accounting, auditing, and bookkeeping services.....	42 176	4.2	.3	3.7
Cost of purchased management consulting, administrative services and other professional services.....	100 288	8.7	.6	8.2
Purchased communication services.....	142 199	2.5	.9	2.2
Cost of purchased custom coded original software (expensed) including adaptation of off-the-shelf software.....	20 306	18.1	.1	18.5
Cost of system support design and services including web design.....	26 202	2.9	.2	2.6
Cost of data processing and other purchased computer services, except communications.....	23 571	6.3	.2	6.7
Commissions paid.....	X	X	X	X
Lease and rental payments.....	1 551 773	4.1	9.9	3.9
Cost of insurance.....	342 269	3.1	2.2	3.1
Taxes and license fees.....	S	S	S	S
Depreciation and amortization charges.....	849 478	2.5	5.4	2.4
Other operating expenses.....	S	S	S	S

¹For data amounts presented for total operating expenses, the percentage represents total operating expenses as a percent of revenue.

²Data on warehouses (NAICS 493) exclude warehouses providing enterprise support to other industries.

Note 1: Detail may not add to total because of rounding.

Note 2: NAICS 4811, Scheduled Air Transportation; NAICS 482, Railroads; NAICS 486, Pipeline Transportation; and NAICS 491, Postal Service are out of scope.

Sources: 2002 Business Expenses Survey and 2002 Economic Census.

Table 6. Selected Detailed Operating Expenses for NAICS (1997) Sectors 48-49 (Part) by Kind of Business: 2002

[Data exclude enterprise support transportation and warehouses, but include central administrative offices and other types of enterprise support. Coefficients of variation represent the estimated relative standard error of the estimate. Information on confidentiality protection and the meaning of abbreviations and symbols can be found in the introductory text. For explanation of terms, see Appendix A. For information on estimation procedures, sampling error, and nonsampling error, see methodology section in Appendix C]

Kind of business and item	Amount (\$1,000)	Coefficient of variation (percent)
484, TRUCK TRANSPORTATION		
Operating expenses, total	172 007 053	.4
Lease and rental payments	8 840 514	2.4
Lease and rental payments for land, buildings, store space and offices	2 761 112	2.9
Lease and rental payments for machinery and equipment	6 079 402	3.7
Cost of purchased repair and maintenance services	4 856 022	1.8
Cost of purchased repair and maintenance services for buildings and related structures	344 780	4.0
Cost of purchased repair and maintenance services to trucks, truck-tractors and other motor vehicles	4 233 479	1.6
Cost of purchased repair and maintenance services for machinery and equipment	277 763	13.9
Purchased utilities, total	16 584 133	1.1
Cost of purchased electricity	513 591	3.1
Cost of purchased fuels, except motor	86 893	4.4
Cost of purchased fuels for trucks, truck-tractors, and other motor vehicles	15 858 789	1.1
Cost of purchased water, sewer and other utilities	124 860	2.4
Purchased communication services	1 564 494	.9
Purchased computer related communication services	271 409	1.6
Purchased telephone, fax and other communication services	1 293 086	.9
4841, General freight trucking		
Operating expenses, total	119 229 423	.4
Lease and rental payments	6 503 503	3.3
Lease and rental payments for land, buildings, store space and offices	1 757 114	4.0
Lease and rental payments for machinery and equipment	4 746 389	4.8
Cost of purchased repair and maintenance services	3 034 527	2.6
Cost of purchased repair and maintenance services for buildings and related structures	256 230	5.2
Cost of purchased repair and maintenance services to trucks, truck-tractors and other motor vehicles	2 670 988	2.9
Cost of purchased repair and maintenance services for machinery and equipment	107 310	6.0
Purchased utilities, total	11 902 349	1.5
Cost of purchased electricity	292 731	1.8
Cost of purchased fuels, except motor	55 869	3.3
Cost of purchased fuels for trucks, truck-tractors, and other motor vehicles	11 475 005	1.6
Cost of purchased water, sewer and other utilities	78 743	1.3
Purchased communication services	1 092 314	1.1
Purchased computer related communication services	207 061	2.0
Purchased telephone, fax and other communication services	885 253	1.5
48411, General freight trucking, local		
Operating expenses, total	\$	\$
Lease and rental payments	\$	\$
Lease and rental payments for land, buildings, store space and offices	\$	\$
Lease and rental payments for machinery and equipment	\$	\$
Cost of purchased repair and maintenance services	\$	\$
Cost of purchased repair and maintenance services for buildings and related structures	\$	\$
Cost of purchased repair and maintenance services to trucks, truck-tractors and other motor vehicles	\$	\$
Cost of purchased repair and maintenance services for machinery and equipment	\$	\$
Purchased utilities, total	\$	\$
Cost of purchased electricity	\$	\$
Cost of purchased fuels, except motor	\$	\$
Cost of purchased fuels for trucks, truck-tractors, and other motor vehicles	\$	\$
Cost of purchased water, sewer and other utilities	\$	\$
Purchased communication services	\$	\$
Purchased computer related communication services	\$	\$
Purchased telephone, fax and other communication services	\$	\$
48412, General freight trucking, long-distance		
Operating expenses, total	99 206 143	.5
Lease and rental payments	5 096 583	4.0
Lease and rental payments for land, buildings, store space and offices	1 075 872	5.2
Lease and rental payments for machinery and equipment	4 020 711	5.4
Cost of purchased repair and maintenance services	2 277 707	3.2
Cost of purchased repair and maintenance services for buildings and related structures	209 870	6.0
Cost of purchased repair and maintenance services to trucks, truck-tractors and other motor vehicles	2 001 787	3.5
Cost of purchased repair and maintenance services for machinery and equipment	66 050	7.8
Purchased utilities, total	9 583 969	1.8
Cost of purchased electricity	207 650	2.3
Cost of purchased fuels, except motor	38 475	4.6
Cost of purchased fuels for trucks, truck-tractors, and other motor vehicles	9 278 506	1.8
Cost of purchased water, sewer and other utilities	59 339	1.7
Purchased communication services	868 288	1.5
Purchased computer related communication services	177 147	2.2
Purchased telephone, fax and other communication services	691 141	2.0

See footnotes at end of table.

Table 6. Selected Detailed Operating Expenses for NAICS (1997) Sectors 48-49 (Part) by Kind of Business: 2002—Con.

[Data exclude enterprise support transportation and warehouses, but include central administrative offices and other types of enterprise support. Coefficients of variation represent the estimated relative standard error of the estimate. Information on confidentiality protection and the meaning of abbreviations and symbols can be found in the introductory text. For explanation of terms, see Appendix A. For information on estimation procedures, sampling error, and nonsampling error, see methodology section in Appendix C.]

Kind of business and item	Amount (\$1,000)	Coefficient of variation (percent)
484, TRUCK TRANSPORTATION—Con.		
4842, Specialized freight trucking		
Operating expenses, total	52 777 630	.6
Lease and rental payments	2 337 011	3.8
Lease and rental payments for land, buildings, store space and offices	1 003 998	4.1
Lease and rental payments for machinery and equipment	1 333 013	6.0
Cost of purchased repair and maintenance services	1 821 495	3.4
Cost of purchased repair and maintenance services for buildings and related structures	88 550	3.9
Cost of purchased repair and maintenance services to trucks, truck-tractors and other motor vehicles	1 562 492	3.0
Cost of purchased repair and maintenance services for machinery and equipment	\$	\$
Purchased utilities, total	\$	\$
Cost of purchased electricity	220 860	7.1
Cost of purchased fuels, except motor	\$	\$
Cost of purchased fuels for trucks, truck-tractors, and other motor vehicles	4 383 784	1.7
Cost of purchased water, sewer and other utilities	46 117	4.8
Purchased communication services	472 181	2.3
Purchased computer related communication services	64 348	5.6
Purchased telephone, fax and other communication services	407 833	2.5
48421, Used household and office goods moving		
Operating expenses, total	12 378 321	1.2
Lease and rental payments	629 587	5.6
Lease and rental payments for land, buildings, store space and offices	484 453	4.8
Lease and rental payments for machinery and equipment	145 134	14.3
Cost of purchased repair and maintenance services	225 667	3.2
Cost of purchased repair and maintenance services for buildings and related structures	27 189	5.5
Cost of purchased repair and maintenance services to trucks, truck-tractors and other motor vehicles	179 749	4.0
Cost of purchased repair and maintenance services for machinery and equipment	18 729	7.7
Purchased utilities, total	451 566	6.5
Cost of purchased electricity	50 379	7.7
Cost of purchased fuels, except motor	8 112	12.0
Cost of purchased fuels for trucks, truck-tractors, and other motor vehicles	377 570	7.6
Cost of purchased water, sewer and other utilities	15 505	9.7
Purchased communication services	126 848	3.7
Purchased computer related communication services	25 228	10.7
Purchased telephone, fax and other communication services	101 620	3.9
48422, Specialized freight (except used goods) trucking, local		
Operating expenses, total	\$	\$
Lease and rental payments	986 723	8.3
Lease and rental payments for land, buildings, store space and offices	\$	\$
Lease and rental payments for machinery and equipment	\$	\$
Cost of purchased repair and maintenance services	\$	\$
Cost of purchased repair and maintenance services for buildings and related structures	\$	\$
Cost of purchased repair and maintenance services to trucks, truck-tractors and other motor vehicles	\$	\$
Cost of purchased repair and maintenance services for machinery and equipment	\$	\$
Purchased utilities, total	\$	\$
Cost of purchased electricity	\$	\$
Cost of purchased fuels, except motor	\$	\$
Cost of purchased fuels for trucks, truck-tractors, and other motor vehicles	\$	\$
Cost of purchased water, sewer and other utilities	\$	\$
Purchased communication services	\$	\$
Purchased computer related communication services	\$	\$
Purchased telephone, fax and other communication services	\$	\$
48423, Specialized freight (except used goods) trucking, long-distance		
Operating expenses, total	18 475 491	.8
Lease and rental payments	720 702	8.0
Lease and rental payments for land, buildings, store space and offices	242 753	8.9
Lease and rental payments for machinery and equipment	477 949	10.2
Cost of purchased repair and maintenance services	671 872	5.7
Cost of purchased repair and maintenance services for buildings and related structures	36 770	5.8
Cost of purchased repair and maintenance services to trucks, truck-tractors and other motor vehicles	599 794	6.0
Cost of purchased repair and maintenance services for machinery and equipment	35 308	9.8
Purchased utilities, total	\$	\$
Cost of purchased electricity	66 642	7.0
Cost of purchased fuels, except motor	\$	\$
Cost of purchased fuels for trucks, truck-tractors, and other motor vehicles	1 473 275	3.3
Cost of purchased water, sewer and other utilities	14 831	9.3
Purchased communication services	153 856	2.8
Purchased computer related communication services	30 529	6.2
Purchased telephone, fax and other communication services	123 326	2.7

See footnotes at end of table.

Table 6. Selected Detailed Operating Expenses for NAICS (1997) Sectors 48-49 (Part) by Kind of Business: 2002—Con.

[Data exclude enterprise support transportation and warehouses, but include central administrative offices and other types of enterprise support. Coefficients of variation represent the estimated relative standard error of the estimate. Information on confidentiality protection and the meaning of abbreviations and symbols can be found in the introductory text. For explanation of terms, see Appendix A. For information on estimation procedures, sampling error, and nonsampling error, see methodology section in Appendix C.]

Kind of business and item	Amount (\$1,000)	Coefficient of variation (percent)
492, COURIERS AND MESSENGERS		
Operating expenses, total	63 386 197	.3
Lease and rental payments	2 584 112	3.5
Lease and rental payments for land, buildings, store space and offices	1 321 016	3.3
Lease and rental payments for machinery and equipment	1 263 096	3.9
Cost of purchased repair and maintenance services	2 644 798	1.4
Cost of purchased repair and maintenance services for buildings and related structures	559 105	1.5
Cost of purchased repair and maintenance services to trucks, truck-tractors and other motor vehicles	1 238 296	1.6
Cost of purchased repair and maintenance services for machinery and equipment	847 397	1.8
Purchased utilities, total	2 133 867	1.9
Cost of purchased electricity	288 384	1.0
Cost of purchased fuels, except motor	58 850	2.6
Cost of purchased fuels for trucks, truck-tractors, and other motor vehicles	1 730 666	2.3
Cost of purchased water, sewer and other utilities	55 967	1.4
Purchased communication services	689 753	1.4
Purchased computer related communication services	188 990	1.9
Purchased telephone, fax and other communication services	500 762	1.8
4921, Couriers		
Operating expenses, total	59 202 495	.3
Lease and rental payments	2 426 022	3.7
Lease and rental payments for land, buildings, store space and offices	1 195 215	3.5
Lease and rental payments for machinery and equipment	1 230 806	4.1
Cost of purchased repair and maintenance services	2 590 232	1.4
Cost of purchased repair and maintenance services for buildings and related structures	551 717	1.5
Cost of purchased repair and maintenance services to trucks, truck-tractors and other motor vehicles	1 195 184	1.5
Cost of purchased repair and maintenance services for machinery and equipment	843 331	1.8
Purchased utilities, total	2 004 805	1.8
Cost of purchased electricity	265 329	.7
Cost of purchased fuels, except motor	53 861	1.8
Cost of purchased fuels for trucks, truck-tractors, and other motor vehicles	1 631 586	2.3
Cost of purchased water, sewer and other utilities	54 029	1.3
Purchased communication services	630 420	1.5
Purchased computer related communication services	182 409	1.8
Purchased telephone, fax and other communication services	448 011	2.0
4922, Local messengers and local delivery		
Operating expenses, total	\$	\$
Lease and rental payments	\$	\$
Lease and rental payments for land, buildings, store space and offices	\$	\$
Lease and rental payments for machinery and equipment	\$	\$
Cost of purchased repair and maintenance services	\$	\$
Cost of purchased repair and maintenance services for buildings and related structures	\$	\$
Cost of purchased repair and maintenance services to trucks, truck-tractors and other motor vehicles	\$	\$
Cost of purchased repair and maintenance services for machinery and equipment	\$	\$
Purchased utilities, total	\$	\$
Cost of purchased electricity	\$	\$
Cost of purchased fuels, except motor	\$	\$
Cost of purchased fuels for trucks, truck-tractors, and other motor vehicles	\$	\$
Cost of purchased water, sewer and other utilities	\$	\$
Purchased communication services	\$	\$
Purchased computer related communication services	\$	\$
Purchased telephone, fax and other communication services	\$	\$
493, WAREHOUSING AND STORAGE¹		
Operating expenses, total	15 629 595	.8
Lease and rental payments	1 551 773	4.1
Lease and rental payments for land, buildings, store space and offices	1 331 281	4.7
Lease and rental payments for machinery and equipment	220 492	2.7
Cost of purchased repair and maintenance services	447 354	2.6
Cost of purchased repair and maintenance services for buildings and related structures	196 626	4.0
Cost of purchased repair and maintenance services to trucks, truck-tractors and other motor vehicles	97 081	4.9
Cost of purchased repair and maintenance services for machinery and equipment	153 647	3.5
Purchased utilities, total	764 210	3.4
Cost of purchased electricity	550 989	4.5
Cost of purchased fuels, except motor	56 432	6.1
Cost of purchased fuels for trucks, truck-tractors, and other motor vehicles	96 581	3.7
Cost of purchased water, sewer and other utilities	60 207	3.0
Purchased communication services	142 199	2.5
Purchased computer related communication services	27 222	4.0
Purchased telephone, fax and other communication services	114 977	2.6

¹Data on warehouses (NAICS 493) exclude warehouses providing enterprise support to other industries.

Note 1: Detail may not add to total because of rounding.

Note 2: NAICS 4811, Scheduled Air Transportation; NAICS 482, Railroads; NAICS 486, Pipeline Transportation; and NAICS 491, Postal Service are out of scope.

Source: 2002 Business Expenses Survey.

Table 7. Revenue and Operating Expenses for NAICS (1997) Sector 51 Except Industry 513 by Kind of Business: 2002

[Data include enterprise support locations. Coefficients of variation represent the estimated relative standard error of the estimate. Information on confidentiality protection and the meaning of abbreviations and symbols can be found in the introductory text. For explanation of terms, see Appendix A. For information on estimation procedures, sampling error, and nonsampling error, see methodology section in Appendix C.]

Kind of business and item	Amount (\$1,000)	Coefficient of variation of amount (percent)	Percent of total operating expenses ¹ (percent)	Coefficient of variation of percent (percent)
51, INFORMATION²				
Revenue.....	412 286 276	X	X	X
Operating expenses, total.....	334 697 298	.3	81.2	.3
Annual payroll.....	118 404 102	.8	35.4	.6
Employer costs for fringe benefits.....	19 962 665	.6	6.0	.5
Contract labor costs including temporary help.....	11 159 761	2.7	3.3	2.7
Expensed computer related supplies.....	1 947 666	1.0	.6	1.1
Cost of purchased packaging and containers.....	424 849	2.3	.1	2.4
Other materials and supplies not for resale.....	23 137 292	.7	6.9	.6
Purchased utilities, total.....	1 748 088	.6	.5	.7
Cost of purchased transportation, shipping and warehousing services.....	8 466 602	1.2	2.5	1.1
Cost of purchased repair and maintenance services.....	3 628 997	1.1	1.1	1.1
Cost of purchased printing services.....	S	S	S	S
Cost of purchased advertising and promotional services.....	13 316 811	.9	4.0	1.0
Cost of purchased legal services.....	2 704 367	3.6	.8	3.5
Cost of purchased accounting, auditing, and bookkeeping services.....	S	S	S	S
Cost of purchased management consulting, administrative services and other professional services.....	6 562 704	2.4	2.0	2.3
Purchased communication services.....	S	S	S	S
Cost of purchased custom coded original software (expensed) including adaptation of off-the-shelf software.....	592 614	8.7	.2	8.7
Cost of system support design and services including web design.....	S	S	S	S
Cost of data processing and other purchased computer services, except communications.....	1 277 080	3.9	.4	4.0
Lease and rental payments.....	13 587 373	1.1	4.1	1.0
Cost of insurance.....	1 919 615	.9	.6	.9
Taxes and license fees.....	2 085 517	2.5	.6	2.5
Depreciation and amortization charges.....	27 799 970	.9	8.3	.9
Other operating expenses.....	S	S	S	S
511, Publishing industries				
Revenue.....	248 077 985	X	X	X
Operating expenses, total.....	205 060 040	.3	82.7	.3
Annual payroll.....	73 989 957	.9	36.1	.7
Employer costs for fringe benefits.....	12 694 477	.8	6.2	.6
Contract labor costs including temporary help.....	7 709 636	2.6	3.8	2.6
Expensed computer related supplies.....	987 297	2.0	.5	1.9
Cost of purchased packaging and containers.....	220 051	1.7	.1	1.9
Other materials and supplies not for resale.....	16 984 842	.9	8.3	.9
Purchased utilities, total.....	915 165	.8	.4	.8
Cost of purchased transportation, shipping and warehousing services.....	6 461 118	1.1	3.2	1.1
Cost of purchased repair and maintenance services.....	1 405 806	.8	.7	.8
Cost of purchased printing services.....	S	S	S	S
Cost of purchased advertising and promotional services.....	7 825 970	1.2	3.8	1.1
Cost of purchased legal services.....	1 603 671	6.2	.8	6.3
Cost of purchased accounting, auditing, and bookkeeping services.....	S	S	S	S
Cost of purchased management consulting, administrative services and other professional services.....	3 866 625	1.5	1.9	1.4
Purchased communication services.....	2 620 483	1.0	1.3	.9
Cost of purchased custom coded original software (expensed) including adaptation of off-the-shelf software.....	337 689	5.3	.2	5.4
Cost of system support design and services including web design.....	S	S	S	S
Cost of data processing and other purchased computer services, except communications.....	S	S	S	S
Lease and rental payments.....	6 664 637	1.7	3.3	1.7
Cost of insurance.....	1 178 430	1.4	.6	1.4
Taxes and license fees.....	1 071 930	1.6	.5	1.7
Depreciation and amortization charges.....	14 225 730	.6	6.9	.6
Other operating expenses.....	S	S	S	S
5111, Newspaper, periodical, book, and database publishers				
Revenue.....	144 107 239	X	X	X
Operating expenses, total.....	123 380 067	.2	85.6	.2
Annual payroll.....	41 104 705	.2	33.3	.3
Employer costs for fringe benefits.....	7 495 867	.2	6.1	.2
Contract labor costs including temporary help.....	1 772 841	4.0	1.4	3.9
Expensed computer related supplies.....	S	S	S	S
Cost of purchased packaging and containers.....	187 208	1.5	.2	1.6
Other materials and supplies not for resale.....	16 160 530	.7	13.1	.6
Purchased utilities, total.....	698 722	.5	.6	.5
Cost of purchased transportation, shipping and warehousing services.....	6 066 017	1.2	4.9	1.3
Cost of purchased repair and maintenance services.....	1 022 655	.7	.8	.7
Cost of purchased printing services.....	S	S	S	S
Cost of purchased advertising and promotional services.....	4 405 326	1.0	3.6	1.0
Cost of purchased legal services.....	606 490	3.6	.5	3.6
Cost of purchased accounting, auditing, and bookkeeping services.....	375 616	1.5	.3	1.6
Cost of purchased management consulting, administrative services and other professional services.....	1 854 186	2.1	1.5	2.0
Purchased communication services.....	1 228 273	.7	1.0	.6
Cost of purchased custom coded original software (expensed) including adaptation of off-the-shelf software.....	117 421	1.6	.1	1.7
Cost of system support design and services including web design.....	S	S	S	S
Cost of data processing and other purchased computer services, except communications.....	S	S	S	S
Lease and rental payments.....	3 291 122	3.9	2.7	3.7
Cost of insurance.....	695 613	.9	.6	1.0
Taxes and license fees.....	610 575	1.4	.5	1.5
Depreciation and amortization charges.....	7 173 211	.8	5.8	.7
Other operating expenses.....	S	S	S	S

See footnotes at end of table.

Table 7. Revenue and Operating Expenses for NAICS (1997) Sector 51 Except Industry 513 by Kind of Business: 2002—Con.

[Data include enterprise support locations. Coefficients of variation represent the estimated relative standard error of the estimate. Information on confidentiality protection and the meaning of abbreviations and symbols can be found in the introductory text. For explanation of terms, see Appendix A. For information on estimation procedures, sampling error, and nonsampling error, see methodology section in Appendix C.]

Kind of business and item	Amount (\$1,000)	Coefficient of variation of amount (percent)	Percent of total operating expenses ¹ (percent)	Coefficient of variation of percent (percent)
51, INFORMATION²—Con.				
511, Publishing industries—Con.				
5112, Software publishers				
Revenue.....	103 970 746	X	X	X
Operating expenses, total.....	81 679 973	.8	78.6	.8
Annual payroll.....	32 885 252	1.9	40.3	1.3
Employer costs for fringe benefits.....	5 198 610	2.0	6.4	1.4
Contract labor costs including temporary help.....	5 936 794	2.4	7.3	2.8
Expensed computer related supplies.....	479 690	3.3	.6	2.9
Cost of purchased packaging and containers.....	\$	\$	\$	\$
Other materials and supplies not for resale.....	\$	\$	\$	\$
Purchased utilities, total.....	\$	\$	\$	\$
Cost of purchased transportation, shipping and warehousing services.....	\$	\$	\$	\$
Cost of purchased repair and maintenance services.....	383 151	2.8	.5	2.8
Cost of purchased printing services.....	\$	\$	\$	\$
Cost of purchased advertising and promotional services.....	3 420 644	2.7	4.2	2.8
Cost of purchased legal services.....	997 181	10.0	1.2	10.6
Cost of purchased accounting, auditing, and bookkeeping services.....	\$	\$	\$	\$
Cost of purchased management consulting, administrative services and other professional services.....	2 012 438	3.4	2.5	3.3
Purchased communication services.....	1 392 210	1.6	1.7	1.4
Cost of purchased custom coded original software (expensed) including adaptation of off-the-shelf software.....	220 268	8.2	.3	8.5
Cost of system support design and services including web design.....	\$	\$	\$	\$
Cost of data processing and other purchased computer services, except communications.....	\$	\$	\$	\$
Lease and rental payments.....	3 373 515	2.0	4.1	2.0
Cost of insurance.....	\$	\$	\$	\$
Taxes and license fees.....	\$	\$	\$	\$
Depreciation and amortization charges.....	\$	\$	\$	\$
Other operating expenses.....	\$	\$	\$	\$
512, Motion picture and sound recording industries				
Revenue.....	80 264 384	X	X	X
Operating expenses, total.....	57 727 556	1.0	71.9	1.0
Annual payroll.....	16 732 015	3.0	29.0	2.3
Employer costs for fringe benefits.....	2 231 014	2.3	3.9	2.2
Contract labor costs including temporary help.....	1 083 477	13.1	1.9	12.8
Expensed computer related supplies.....	\$	\$	\$	\$
Cost of purchased packaging and containers.....	151 628	6.8	.3	7.1
Other materials and supplies not for resale.....	3 612 127	2.4	6.3	2.9
Purchased utilities, total.....	497 609	1.6	.9	2.1
Cost of purchased transportation, shipping and warehousing services.....	746 569	5.9	1.3	5.6
Cost of purchased repair and maintenance services.....	520 706	2.8	.9	2.7
Cost of purchased printing services.....	316 706	7.6	.5	7.2
Cost of purchased advertising and promotional services.....	4 128 658	1.6	7.2	2.1
Cost of purchased legal services.....	583 458	5.1	1.0	5.1
Cost of purchased accounting, auditing, and bookkeeping services.....	\$	\$	\$	\$
Cost of purchased management consulting, administrative services and other professional services.....	1 086 929	7.4	1.9	6.7
Purchased communication services.....	447 272	3.2	.8	3.3
Cost of purchased custom coded original software (expensed) including adaptation of off-the-shelf software.....	17 209	9.2	—	8.7
Cost of system support design and services including web design.....	85 551	6.1	.1	5.8
Cost of data processing and other purchased computer services, except communications.....	182 393	2.4	.3	3.0
Lease and rental payments.....	2 975 459	2.9	5.2	2.8
Cost of insurance.....	382 367	3.2	.7	3.1
Taxes and license fees.....	539 293	1.4	.9	1.9
Depreciation and amortization charges.....	6 582 214	2.5	11.4	2.7
Other operating expenses.....	\$	\$	\$	\$
5121, Motion picture and video industries				
Revenue.....	64 533 168	X	X	X
Operating expenses, total.....	43 753 329	1.1	67.8	1.1
Annual payroll.....	13 786 923	3.7	31.5	3.1
Employer costs for fringe benefits.....	1 706 630	2.9	3.9	2.6
Contract labor costs including temporary help.....	908 208	15.7	2.1	15.2
Expensed computer related supplies.....	113 105	7.6	.3	7.9
Cost of purchased packaging and containers.....	132 395	7.8	.3	8.1
Other materials and supplies not for resale.....	3 035 301	2.7	6.9	3.3
Purchased utilities, total.....	427 886	1.9	1.0	2.4
Cost of purchased transportation, shipping and warehousing services.....	425 570	10.5	1.0	9.7
Cost of purchased repair and maintenance services.....	411 205	3.6	.9	3.2
Cost of purchased printing services.....	151 461	16.1	.3	15.0
Cost of purchased advertising and promotional services.....	2 755 678	2.4	6.3	2.9
Cost of purchased legal services.....	397 093	7.2	.9	7.0
Cost of purchased accounting, auditing, and bookkeeping services.....	236 849	4.0	.5	3.9
Cost of purchased management consulting, administrative services and other professional services.....	935 153	8.4	2.1	7.9
Purchased communication services.....	332 501	4.3	.8	4.2
Cost of purchased custom coded original software (expensed) including adaptation of off-the-shelf software.....	14 386	11.0	—	10.3
Cost of system support design and services including web design.....	79 978	6.5	.2	5.9
Cost of data processing and other purchased computer services, except communications.....	161 988	2.6	.4	3.2
Lease and rental payments.....	2 698 097	3.2	6.2	2.9
Cost of insurance.....	339 402	3.6	.8	3.3
Taxes and license fees.....	409 056	1.9	.9	2.4
Depreciation and amortization charges.....	5 942 764	2.7	13.6	2.9
Other operating expenses.....	\$	\$	\$	\$

See footnotes at end of table.

Table 7. Revenue and Operating Expenses for NAICS (1997) Sector 51 Except Industry 513 by Kind of Business: 2002—Con.

[Data include enterprise support locations. Coefficients of variation represent the estimated relative standard error of the estimate. Information on confidentiality protection and the meaning of abbreviations and symbols can be found in the introductory text. For explanation of terms, see Appendix A. For information on estimation procedures, sampling error, and nonsampling error, see methodology section in Appendix C.]

Kind of business and item	Amount (\$1,000)	Coefficient of variation of amount (percent)	Percent of total operating expenses ¹ (percent)	Coefficient of variation of percent (percent)
51, INFORMATION²—Con.				
512, Motion picture and sound recording industries—Con.				
5122, Sound recording industries				
Revenue.....	15 731 216	X	X	X
Operating expenses, total.....	\$	\$	88.8	\$
Annual payroll.....	\$	\$		\$
Employer costs for fringe benefits.....	\$	\$		\$
Contract labor costs including temporary help.....	\$	\$		\$
Expensed computer related supplies.....	\$	\$		\$
Cost of purchased packaging and containers.....	\$	\$		\$
Other materials and supplies not for resale.....	\$	\$		\$
Purchased utilities, total.....	\$	\$		\$
Cost of purchased transportation, shipping and warehousing services.....	\$	\$		\$
Cost of purchased repair and maintenance services.....	\$	\$		\$
Cost of purchased printing services.....	\$	\$		\$
Cost of purchased advertising and promotional services.....	\$	\$		\$
Cost of purchased legal services.....	\$	\$		\$
Cost of purchased accounting, auditing, and bookkeeping services.....	\$	\$		\$
Cost of purchased management consulting, administrative services and other professional services.....	\$	\$		\$
Purchased communication services.....	\$	\$		\$
Cost of purchased custom coded original software (expensed) including adaptation of off-the-shelf software.....	\$	\$		\$
Cost of system support design and services including web design.....	\$	\$		\$
Cost of data processing and other purchased computer services, except communications.....	\$	\$		\$
Lease and rental payments.....	\$	\$		\$
Cost of insurance.....	\$	\$		\$
Taxes and license fees.....	\$	\$		\$
Depreciation and amortization charges.....	\$	\$		\$
Other operating expenses.....	\$	\$		\$
514, Information services and data processing services³				
Revenue.....	83 943 907	X	X	X
Operating expenses, total.....	71 909 702	.4	85.7	.4
Annual payroll.....	27 682 131	1.0	38.5	.8
Employer costs for fringe benefits.....	5 037 174	1.4	7.0	1.3
Contract labor costs including temporary help.....	2 366 648	2.4	3.3	2.1
Expensed computer related supplies.....	801 616	1.5	1.1	1.6
Cost of purchased packaging and containers.....	53 170	3.1	.1	3.1
Other materials and supplies not for resale.....	2 540 324	2.0	3.5	2.1
Purchased utilities, total.....	335 314	1.3	.5	1.2
Cost of purchased transportation, shipping and warehousing services.....	1 258 915	2.2	1.8	2.1
Cost of purchased repair and maintenance services.....	1 702 485	2.1	2.4	2.0
Cost of purchased printing services.....	\$	\$	\$	\$
Cost of purchased advertising and promotional services.....	1 362 183	1.6	1.9	1.9
Cost of purchased legal services.....	517 238	1.2	.7	1.1
Cost of purchased accounting, auditing, and bookkeeping services.....	\$	\$	\$	\$
Cost of purchased management consulting, administrative services and other professional services.....	1 609 150	4.5	2.2	4.2
Purchased communication services.....	\$	\$	\$	\$
Cost of purchased custom coded original software (expensed) including adaptation of off-the-shelf software.....	\$	\$	\$	\$
Cost of system support design and services including web design.....	\$	\$	\$	\$
Cost of data processing and other purchased computer services, except communications.....	648 842	7.6	.9	8.3
Lease and rental payments.....	3 947 277	1.5	5.5	1.5
Cost of insurance.....	358 818	2.8	.5	3.0
Taxes and license fees.....	474 295	10.8	.7	10.7
Depreciation and amortization charges.....	6 992 027	1.7	9.7	1.6
Other operating expenses.....	10 383 184	1.3	14.4	1.5
5141, Information services³				
Revenue.....	30 105 838	X	X	X
Operating expenses, total.....	\$	\$	84.7	\$
Annual payroll.....	\$	\$		\$
Employer costs for fringe benefits.....	\$	\$		\$
Contract labor costs including temporary help.....	\$	\$		\$
Expensed computer related supplies.....	\$	\$		\$
Cost of purchased packaging and containers.....	\$	\$		\$
Other materials and supplies not for resale.....	\$	\$		\$
Purchased utilities, total.....	\$	\$		\$
Cost of purchased transportation, shipping and warehousing services.....	\$	\$		\$
Cost of purchased repair and maintenance services.....	253 927	1.8		
Cost of purchased printing services.....	\$	\$		\$
Cost of purchased advertising and promotional services.....	899 468	2.0		
Cost of purchased legal services.....	\$	\$		\$
Cost of purchased accounting, auditing, and bookkeeping services.....	\$	\$		\$
Cost of purchased management consulting, administrative services and other professional services.....	\$	\$		\$
Purchased communication services.....	\$	\$		\$
Cost of purchased custom coded original software (expensed) including adaptation of off-the-shelf software.....	\$	\$		\$
Cost of system support design and services including web design.....	\$	\$		\$
Cost of data processing and other purchased computer services, except communications.....	\$	\$		\$
Lease and rental payments.....	\$	\$		\$
Cost of insurance.....	\$	\$		\$
Taxes and license fees.....	\$	\$		\$
Depreciation and amortization charges.....	\$	\$		\$
Other operating expenses.....	\$	\$		\$

See footnotes at end of table.

Table 7. Revenue and Operating Expenses for NAICS (1997) Sector 51 Except Industry 513 by Kind of Business: 2002—Con.

[Data include enterprise support locations. Coefficients of variation represent the estimated relative standard error of the estimate. Information on confidentiality protection and the meaning of abbreviations and symbols can be found in the introductory text. For explanation of terms, see Appendix A. For information on estimation procedures, sampling error, and nonsampling error, see methodology section in Appendix C]

Kind of business and item	Amount (\$1,000)	Coefficient of variation of amount (percent)	Percent of total operating expenses ¹ (percent)	Coefficient of variation of percent (percent)
51, INFORMATION²—Con.				
514, Information services and data processing services ³ —Con.				
5142, Data processing services				
Revenue	53 838 069	X	X	X
Operating expenses, total	46 395 996	.6	86.2	.6
Annual payroll	17 854 730	1.4	38.5	1.1
Employer costs for fringe benefits	3 441 841	1.8	7.4	1.8
Contract labor costs including temporary help	1 808 018	3.1	3.9	2.8
Expensed computer related supplies	612 840	1.8	1.3	1.7
Cost of purchased packaging and containers	48 607	3.4	.1	3.3
Other materials and supplies not for resale	1 232 024	2.9	2.7	2.8
Purchased utilities, total	199 014	1.9	.4	1.7
Cost of purchased transportation, shipping and warehousing services	1 122 986	2.5	2.4	2.4
Cost of purchased repair and maintenance services	1 448 558	2.4	3.1	2.2
Cost of purchased printing services	82 372	10.6	.2	10.1
Cost of purchased advertising and promotional services	462 716	4.1	1.0	4.8
Cost of purchased legal services	256 421	2.5	.6	2.4
Cost of purchased accounting, auditing, and bookkeeping services	96 802	3.0	.2	3.1
Cost of purchased management consulting, administrative services and other professional services	1 131 714	6.6	2.4	6.3
Purchased communication services	1 329 112	2.3	2.9	2.1
Cost of purchased custom coded original software (expensed) including adaptation of off-the-shelf software ..	S	S	S	S
Cost of system support design and services including web design	302 775	8.5	.7	8.1
Cost of data processing and other purchased computer services, except communications	512 150	9.7	1.1	10.8
Lease and rental payments	2 765 871	2.2	6.0	2.2
Cost of insurance	177 815	5.4	.4	5.9
Taxes and license fees	356 306	14.4	.8	14.2
Depreciation and amortization charges	4 238 504	2.7	9.1	2.5
Other operating expenses	6 732 920	1.8	14.5	2.2

¹For data amounts presented for total operating expenses, the percentage represents total operating expenses as a percent of revenue.

²Excludes NAICS 513, Broadcasting and Telecommunications, covered in the Service Annual Survey.

³For information services, data for private libraries represent only establishments with payroll.

Note: Detail may not add to total because of rounding.

Sources: 2002 Business Expenses Survey and 2002 Economic Census.

Table 8. Selected Detailed Operating Expenses for NAICS (1997) Sector 51 Except Industry 513 by Kind of Business: 2002

[Data include enterprise support locations. Coefficients of variation represent the estimated relative standard error of the estimate. Information on confidentiality protection and the meaning of abbreviations and symbols can be found in the introductory text. For explanation of terms, see Appendix A. For information on estimation procedures, sampling error, and nonsampling error, see methodology section in Appendix C.]

Kind of business and item	Amount (\$1,000)	Coefficient of variation (percent)
51, INFORMATION¹		
Operating expenses, total	334 697 298	.3
Lease and rental payments	13 587 373	1.1
Lease and rental payments for land, buildings, store space and offices	10 817 063	1.2
Lease and rental payments for machinery and equipment	2 770 310	2.9
Cost of purchased repair and maintenance services	3 628 997	1.1
Cost of purchased repair and maintenance services for buildings and related structures	1 144 131	.8
Cost of purchased repair and maintenance services for machinery and equipment	2 484 866	1.4
Purchased utilities, total	1 748 088	.6
Cost of purchased electricity	1 446 352	.6
Cost of purchased fuels, except motor	147 460	1.8
Cost of purchased water, sewer and other utilities	154 276	1.2
Purchased communication services	S	S
Purchased computer related communication services	S	S
Purchased telephone, fax and other communication services	3 289 301	.9
511, Publishing industries		
Operating expenses, total	205 060 040	.3
Lease and rental payments	6 664 637	1.7
Lease and rental payments for land, buildings, store space and offices	5 932 613	2.0
Lease and rental payments for machinery and equipment	732 024	2.4
Cost of purchased repair and maintenance services	1 405 806	.8
Cost of purchased repair and maintenance services for buildings and related structures	539 250	1.2
Cost of purchased repair and maintenance services for machinery and equipment	866 556	1.0
Purchased utilities, total	915 165	.8
Cost of purchased electricity	765 152	1.0
Cost of purchased fuels, except motor	84 047	1.2
Cost of purchased water, sewer and other utilities	65 966	1.5
Purchased communication services	2 620 483	1.0
Purchased computer related communication services	807 879	1.4
Purchased telephone, fax and other communication services	1 812 604	1.0
5111, Newspaper, periodical, book, and database publishers		
Operating expenses, total	123 380 067	.2
Lease and rental payments	3 291 122	3.9
Lease and rental payments for land, buildings, store space and offices	2 816 597	4.5
Lease and rental payments for machinery and equipment	474 525	1.7
Cost of purchased repair and maintenance services	1 022 655	.7
Cost of purchased repair and maintenance services for buildings and related structures	381 537	1.1
Cost of purchased repair and maintenance services for machinery and equipment	641 119	.6
Purchased utilities, total	698 722	.5
Cost of purchased electricity	571 903	.5
Cost of purchased fuels, except motor	73 711	1.4
Cost of purchased water, sewer and other utilities	53 108	2.0
Purchased communication services	1 228 273	.7
Purchased computer related communication services	301 330	1.5
Purchased telephone, fax and other communication services	926 942	.7
5112, Software publishers		
Operating expenses, total	81 679 973	.8
Lease and rental payments	3 373 515	2.0
Lease and rental payments for land, buildings, store space and offices	3 116 015	2.2
Lease and rental payments for machinery and equipment	257 499	6.3
Cost of purchased repair and maintenance services	383 151	2.8
Cost of purchased repair and maintenance services for buildings and related structures	157 714	3.2
Cost of purchased repair and maintenance services for machinery and equipment	225 437	3.5
Purchased utilities, total	S	S
Cost of purchased electricity	S	S
Cost of purchased fuels, except motor	S	S
Cost of purchased water, sewer and other utilities	S	S
Purchased communication services	1 392 210	1.6
Purchased computer related communication services	506 549	2.1
Purchased telephone, fax and other communication services	885 662	1.8

See footnotes at end of table.

Table 8. Selected Detailed Operating Expenses for NAICS (1997) Sector 51 Except Industry 513 by Kind of Business: 2002—Con.

[Data include enterprise support locations. Coefficients of variation represent the estimated relative standard error of the estimate. Information on confidentiality protection and the meaning of abbreviations and symbols can be found in the introductory text. For explanation of terms, see Appendix A. For information on estimation procedures, sampling error, and nonsampling error, see methodology section in Appendix C.]

Kind of business and item	Amount (\$1,000)	Coefficient of variation (percent)
51, INFORMATION¹—Con.		
512, Motion picture and sound recording industries		
Operating expenses, total	57 727 556	1.0
Lease and rental payments	2 975 459	2.9
Lease and rental payments for land, buildings, store space and offices	2 531 546	2.1
Lease and rental payments for machinery and equipment	443 913	11.8
Cost of purchased repair and maintenance services	520 706	2.8
Cost of purchased repair and maintenance services for buildings and related structures	234 632	2.9
Cost of purchased repair and maintenance services for machinery and equipment	286 073	3.3
Purchased utilities, total	497 609	1.6
Cost of purchased electricity	416 285	1.6
Cost of purchased fuels, except motor	40 850	5.6
Cost of purchased water, sewer and other utilities	40 473	2.7
Purchased communication services	447 272	3.2
Purchased computer related communication services	93 356	10.1
Purchased telephone, fax and other communication services	353 917	2.5
5121, Motion picture and video industries		
Operating expenses, total	43 753 329	1.1
Lease and rental payments	2 698 097	3.2
Lease and rental payments for land, buildings, store space and offices	2 294 037	2.3
Lease and rental payments for machinery and equipment	404 061	12.9
Cost of purchased repair and maintenance services	411 205	3.6
Cost of purchased repair and maintenance services for buildings and related structures	213 132	3.2
Cost of purchased repair and maintenance services for machinery and equipment	198 073	4.8
Purchased utilities, total	427 886	1.9
Cost of purchased electricity	351 231	1.8
Cost of purchased fuels, except motor	37 533	6.1
Cost of purchased water, sewer and other utilities	39 122	2.8
Purchased communication services	332 501	4.3
Purchased computer related communication services	81 961	11.5
Purchased telephone, fax and other communication services	250 540	3.5
5122, Sound recording industries		
Operating expenses, total	\$	\$
Lease and rental payments	\$	\$
Lease and rental payments for land, buildings, store space and offices	\$	\$
Lease and rental payments for machinery and equipment	\$	\$
Cost of purchased repair and maintenance services	\$	\$
Cost of purchased repair and maintenance services for buildings and related structures	\$	\$
Cost of purchased repair and maintenance services for machinery and equipment	\$	\$
Purchased utilities, total	\$	\$
Cost of purchased electricity	\$	\$
Cost of purchased fuels, except motor	\$	\$
Cost of purchased water, sewer and other utilities	\$	\$
Purchased communication services	\$	\$
Purchased computer related communication services	\$	\$
Purchased telephone, fax and other communication services	\$	\$
514, Information services and data processing services²		
Operating expenses, total	71 909 702	.4
Lease and rental payments	3 947 277	1.5
Lease and rental payments for land, buildings, store space and offices	2 352 905	.8
Lease and rental payments for machinery and equipment	1 594 372	3.5
Cost of purchased repair and maintenance services	1 702 485	2.1
Cost of purchased repair and maintenance services for buildings and related structures	370 249	1.7
Cost of purchased repair and maintenance services for machinery and equipment	1 332 237	2.2
Purchased utilities, total	335 314	1.3
Cost of purchased electricity	264 915	1.3
Cost of purchased fuels, except motor	22 563	3.2
Cost of purchased water, sewer and other utilities	47 836	2.2
Purchased communication services	\$	\$
Purchased computer related communication services	\$	\$
Purchased telephone, fax and other communication services	1 122 780	1.5
5141, Information services²		
Operating expenses, total	\$	\$
Lease and rental payments	\$	\$
Lease and rental payments for land, buildings, store space and offices	\$	\$
Lease and rental payments for machinery and equipment	189 948	8.3
Cost of purchased repair and maintenance services	253 927	1.8
Cost of purchased repair and maintenance services for buildings and related structures	87 047	2.6
Cost of purchased repair and maintenance services for machinery and equipment	\$	\$
Purchased utilities, total	\$	\$
Cost of purchased electricity	\$	\$
Cost of purchased fuels, except motor	\$	\$
Cost of purchased water, sewer and other utilities	6 373	2.6
Purchased communication services	\$	\$
Purchased computer related communication services	\$	\$
Purchased telephone, fax and other communication services	\$	\$

See footnotes at end of table.

Table 8. **Selected Detailed Operating Expenses for NAICS (1997) Sector 51 Except Industry 513 by Kind of Business: 2002—Con.**

[Data include enterprise support locations. Coefficients of variation represent the estimated relative standard error of the estimate. Information on confidentiality protection and the meaning of abbreviations and symbols can be found in the introductory text. For explanation of terms, see Appendix A. For information on estimation procedures, sampling error, and nonsampling error, see methodology section in Appendix C]

Kind of business and item	Amount (\$1,000)	Coefficient of variation (percent)
51, INFORMATION¹—Con.		
514, Information services and data processing services ² —Con.		
5142, Data processing services		
Operating expenses, total	46 395 996	.6
Lease and rental payments	2 765 871	2.2
Lease and rental payments for land, buildings, store space and offices	1 361 447	1.2
Lease and rental payments for machinery and equipment	1 404 424	4.1
Cost of purchased repair and maintenance services	1 448 558	2.4
Cost of purchased repair and maintenance services for buildings and related structures	283 202	2.1
Cost of purchased repair and maintenance services for machinery and equipment	1 165 357	2.6
Purchased utilities, total	199 014	1.9
Cost of purchased electricity	144 981	2.0
Cost of purchased fuels, except motor	12 571	2.3
Cost of purchased water, sewer and other utilities	41 462	2.6
Purchased communication services	1 329 112	2.3
Purchased computer related communication services	600 780	4.6
Purchased telephone, fax and other communication services	728 332	1.8

¹Excludes NAICS 513, Broadcasting and Telecommunications, covered in the Service Annual Survey.
²For information services, data for private libraries represent only establishments with payroll.

Note: Detail may not add to total because of rounding.

Source: 2002 Business Expenses Survey.

Table 9. Revenue and Expenses for NAICS (1997) Sector 52 (Part) by Kind of Business: 2002

[Data exclude enterprise support transportation and warehouses, but include central administrative offices and other types of enterprise support. Coefficients of variation represent the estimated relative standard error of the estimate. Information on confidentiality protection and the meaning of abbreviations and symbols can be found in the introductory text. For explanation of terms, see Appendix A. For information on estimation procedures, sampling error, and nonsampling error, see methodology section in Appendix C.]

Kind of business and item	Amount (\$1,000)	Coefficient of variation of amount (percent)	Percent of total operating expenses ¹ (percent)	Coefficient of variation of percent (percent)
5231, SECURITIES AND COMMODITY CONTRACTS INTERMEDIATION AND BROKERAGE				
Revenue.....	217 668 604	X	X	X
Operating expenses, total.....	168 716 777	.6	77.5	.6
Annual payroll.....	79 114 403	.8	46.9	.6
Employer costs for fringe benefits.....	10 515 655	.8	6.2	.6
Contract labor costs including temporary help.....	2 291 337	3.2	1.4	3.4
Expensed computer related supplies.....	1 019 261	1.6	.6	1.4
Cost of purchased packaging and containers.....	1 015	18.0	—	19.0
Other materials and supplies not for resale.....	1 239 371	1.3	.7	1.2
Interest and dividends paid to others.....	X	X	X	—
Purchased utilities, total.....	468 577	5.1	.3	5.1
Cost of purchased transportation, shipping and warehousing services.....	1 032 722	1.1	.6	.9
Cost of purchased repair and maintenance services.....	1 330 974	1.1	.8	.9
Cost of purchased printing services.....	680 252	2.4	.4	2.2
Cost of purchased advertising and promotional services.....	3 334 960	1.0	2.0	.8
Cost of purchased legal services.....	2 052 038	1.4	1.2	1.0
Cost of purchased accounting, auditing, and bookkeeping services.....	390 182	3.1	.2	3.2
Purchased banking services.....	X	—	X	—
Cost of purchased management consulting, administrative services and other professional services.....	3 552 182	1.1	2.1	1.0
Purchased communication services.....	4 940 662	1.0	2.9	.8
Cost of purchased custom coded original software (expensed) including adaptation of off-the-shelf software.....	940 014	1.8	.6	1.6
Cost of system support design and services including web design.....	1 504 203	.9	.9	.7
Cost of data processing and other purchased computer services, except communications.....	1 174 886	1.6	.7	1.5
Commissions paid.....	X	X	X	X
Lease and rental payments.....	7 666 213	1.3	4.5	1.4
Cost of insurance.....	927 801	1.7	.5	1.6
Taxes and license fees.....	1 213 224	4.0	.7	3.5
Depreciation and amortization charges.....	6 900 737	.9	4.1	.7
Other operating expenses.....	S	S	S	S
52311, Investment banking and securities dealing				
Revenue.....	100 826 570	X	X	X
Operating expenses, total.....	76 531 561	.8	75.9	.8
Annual payroll.....	33 850 923	.9	44.2	.5
Employer costs for fringe benefits.....	4 253 094	1.4	5.6	1.1
Contract labor costs including temporary help.....	737 412	7.9	1.0	7.9
Expensed computer related supplies.....	355 091	1.5	.5	1.1
Cost of purchased packaging and containers.....	S	S	S	S
Other materials and supplies not for resale.....	274 034	2.4	.4	2.2
Interest and dividends paid to others.....	X	X	X	—
Purchased utilities, total.....	188 670	11.2	.2	11.0
Cost of purchased transportation, shipping and warehousing services.....	331 008	1.7	.4	1.3
Cost of purchased repair and maintenance services.....	452 120	1.4	.6	1.0
Cost of purchased printing services.....	194 024	2.5	.3	2.3
Cost of purchased advertising and promotional services.....	1 616 155	.9	2.1	.7
Cost of purchased legal services.....	1 104 796	2.1	1.4	1.3
Cost of purchased accounting, auditing, and bookkeeping services.....	163 153	2.2	.2	1.8
Purchased banking services.....	—	—	—	—
Cost of purchased management consulting, administrative services and other professional services.....	1 535 348	1.3	2.0	1.1
Purchased communication services.....	2 538 210	1.1	3.3	.6
Cost of purchased custom coded original software (expensed) including adaptation of off-the-shelf software.....	551 352	1.4	.7	1.1
Cost of system support design and services including web design.....	875 958	1.3	1.1	1.0
Cost of data processing and other purchased computer services, except communications.....	265 547	4.1	.3	3.9
Commissions paid.....	X	X	X	X
Lease and rental payments.....	3 036 954	1.4	4.0	1.8
Cost of insurance.....	515 558	1.2	.7	.8
Taxes and license fees.....	327 022	14.6	.4	12.8
Depreciation and amortization charges.....	3 167 399	1.0	4.1	.8
Other operating expenses.....	S	S	S	S
52312, Securities brokerage				
Revenue.....	110 031 762	X	X	X
Operating expenses, total.....	86 731 082	.7	78.8	.7
Annual payroll.....	43 337 852	1.0	50.0	.8
Employer costs for fringe benefits.....	6 057 607	.8	7.0	.5
Contract labor costs including temporary help.....	1 193 839	4.5	1.4	4.8
Expensed computer related supplies.....	601 653	1.6	.7	1.4
Cost of purchased packaging and containers.....	107	4.2	—	4.7
Other materials and supplies not for resale.....	930 001	1.7	1.1	1.5
Interest and dividends paid to others.....	X	X	X	—
Purchased utilities, total.....	272 348	1.8	.3	1.8
Cost of purchased transportation, shipping and warehousing services.....	675 914	1.2	.8	1.2
Cost of purchased repair and maintenance services.....	864 835	1.5	1.0	1.3
Cost of purchased printing services.....	453 580	2.1	.5	2.0
Cost of purchased advertising and promotional services.....	1 623 728	1.7	1.9	1.5
Cost of purchased legal services.....	860 799	1.6	1.0	1.5
Cost of purchased accounting, auditing, and bookkeeping services.....	193 934	5.7	.2	5.8
Purchased banking services.....	—	—	—	—
Cost of purchased management consulting, administrative services and other professional services.....	1 939 150	1.6	2.2	1.8
Purchased communication services.....	2 250 228	1.5	2.6	1.4
Cost of purchased custom coded original software (expensed) including adaptation of off-the-shelf software.....	248 449	1.4	.3	1.3
Cost of system support design and services including web design.....	617 458	1.6	.7	1.5
Cost of data processing and other purchased computer services, except communications.....	895 503	1.8	1.0	1.8
Commissions paid.....	X	X	X	X
Lease and rental payments.....	4 386 618	1.6	5.1	1.5
Cost of insurance.....	353 874	3.7	.4	3.7
Taxes and license fees.....	859 493	1.8	1.0	1.5
Depreciation and amortization charges.....	3 503 237	1.4	4.0	1.1
Other operating expenses.....	14 610 875	2.5	16.8	2.3
52313, Commodity contracts dealing				

See footnotes at end of table.

Table 9. Revenue and Expenses for NAICS (1997) Sector 52 (Part) by Kind of Business: 2002—Con.

[Data exclude enterprise support transportation and warehouses, but include central administrative offices and other types of enterprise support. Coefficients of variation represent the estimated relative standard error of the estimate. Information on confidentiality protection and the meaning of abbreviations and symbols can be found in the introductory text. For explanation of terms, see Appendix A. For information on estimation procedures, sampling error, and nonsampling error, see methodology section in Appendix C.]

Kind of business and item	Amount (\$1,000)	Coefficient of variation of amount (percent)	Percent of total operating expenses ¹ (percent)	Coefficient of variation of percent (percent)
5231, SECURITIES AND COMMODITY CONTRACTS INTERMEDIATION AND BROKERAGE—Con.				
52313, Commodity contracts dealing—Con.				
Revenue.....	3 244 934	X	X	X
Operating expenses, total.....	\$	\$	\$	\$
Annual payroll.....	\$	\$	\$	\$
Employer costs for fringe benefits.....	\$	\$	\$	\$
Contract labor costs including temporary help.....	\$	\$	\$	\$
Expensed computer related supplies.....	\$	\$	\$	\$
Cost of purchased packaging and containers.....	\$	\$	\$	\$
Other materials and supplies not for resale.....	\$	\$	\$	\$
Interest and dividends paid to others.....	X	X	—	—
Purchased utilities, total.....	\$	\$	\$	\$
Cost of purchased transportation, shipping and warehousing services.....	\$	\$	\$	\$
Cost of purchased repair and maintenance services.....	\$	\$	\$	\$
Cost of purchased printing services.....	\$	\$	\$	\$
Cost of purchased advertising and promotional services.....	\$	\$	\$	\$
Cost of purchased legal services.....	\$	\$	\$	\$
Cost of purchased accounting, auditing, and bookkeeping services.....	\$	\$	\$	\$
Purchased banking services.....	—	—	—	—
Cost of purchased management consulting, administrative services and other professional services.....	\$	\$	\$	\$
Purchased communication services.....	\$	\$	\$	\$
Cost of purchased custom coded original software (expensed) including adaptation of off-the-shelf software.....	\$	\$	\$	\$
Cost of system support design and services including web design.....	\$	\$	\$	\$
Cost of data processing and other purchased computer services, except communications.....	\$	\$	\$	\$
Commissions paid.....	X	X	X	X
Lease and rental payments.....	\$	\$	\$	\$
Cost of insurance.....	\$	\$	\$	\$
Taxes and license fees.....	\$	\$	\$	\$
Depreciation and amortization charges.....	\$	\$	\$	\$
Other operating expenses.....	\$	\$	\$	\$
52314, Commodity contracts brokerage				
Revenue.....	3 565 338	X	X	X
Operating expenses, total.....	2 551 317	1.0	71.6	1.0
Annual payroll.....	1 033 483	1.6	40.5	1.0
Employer costs for fringe benefits.....	106 791	2.1	4.2	1.7
Contract labor costs including temporary help.....	53 719	13.7	2.1	13.6
Expensed computer related supplies.....	32 370	2.0	1.3	1.8
Cost of purchased packaging and containers.....	\$	\$	\$	\$
Other materials and supplies not for resale.....	11 090	5.7	.4	5.8
Interest and dividends paid to others.....	\$	X	—	—
Purchased utilities, total.....	\$	\$	\$	\$
Cost of purchased transportation, shipping and warehousing services.....	12 002	2.2	.5	2.1
Cost of purchased repair and maintenance services.....	6 142	4.0	.2	3.9
Cost of purchased printing services.....	6 264	1.9	.2	1.8
Cost of purchased advertising and promotional services.....	17 244	4.8	.7	5.0
Cost of purchased legal services.....	22 708	2.0	.9	1.5
Cost of purchased accounting, auditing, and bookkeeping services.....	13 623	3.3	.5	2.8
Purchased banking services.....	—	—	—	—
Cost of purchased management consulting, administrative services and other professional services.....	50 588	5.3	2.0	4.9
Purchased communication services.....	95 702	1.5	3.8	1.3
Cost of purchased custom coded original software (expensed) including adaptation of off-the-shelf software.....	\$	\$	\$	\$
Cost of system support design and services including web design.....	6 852	2.5	.3	2.6
Cost of data processing and other purchased computer services, except communications.....	5 133	6.3	.2	6.1
Commissions paid.....	X	X	X	X
Lease and rental payments.....	103 060	2.1	4.0	2.5
Cost of insurance.....	18 011	1.9	.7	1.8
Taxes and license fees.....	16 410	3.3	.6	3.4
Depreciation and amortization charges.....	44 257	1.1	1.7	1.0
Other operating expenses.....	886 986	1.5	34.8	1.2
52392, Portfolio management				
Revenue.....	73 749 844	X	X	X
Operating expenses, total.....	56 410 456	1.2	76.5	1.2
Annual payroll.....	26 452 485	2.9	46.9	2.0
Employer costs for fringe benefits.....	3 619 132	1.2	6.4	.8
Contract labor costs including temporary help.....	510 967	10.5	.9	11.0
Expensed computer related supplies.....	431 291	2.5	.8	2.8
Cost of purchased packaging and containers.....	5	2.6	—	2.8
Other materials and supplies not for resale.....	982 689	2.2	1.7	2.4
Interest and dividends paid to others.....	X	X	—	—
Purchased utilities, total.....	149 060	2.1	.3	2.3
Cost of purchased transportation, shipping and warehousing services.....	486 424	2.2	.9	2.5
Cost of purchased repair and maintenance services.....	508 396	2.3	.9	2.4
Cost of purchased printing services.....	253 124	2.7	.4	2.9
Cost of purchased advertising and promotional services.....	1 342 062	5.3	2.4	5.1
Cost of purchased legal services.....	521 262	7.2	.9	7.4
Cost of purchased accounting, auditing, and bookkeeping services.....	298 662	5.4	.5	5.6
Purchased banking services.....	—	—	—	—
Cost of purchased management consulting, administrative services and other professional services.....	2 220 196	3.8	3.9	4.1
Purchased communication services.....	844 651	1.5	1.5	2.0
Cost of purchased custom coded original software (expensed) including adaptation of off-the-shelf software.....	140 551	4.3	.2	3.5
Cost of system support design and services including web design.....	177 681	3.9	.3	4.6
Cost of data processing and other purchased computer services, except communications.....	694 785	3.3	1.2	3.7
Commissions paid.....	X	X	X	X
Lease and rental payments.....	2 451 577	2.9	4.3	2.8
Cost of insurance.....	332 355	3.3	.6	3.4
Taxes and license fees.....	404 970	2.7	.7	2.9
Depreciation and amortization charges.....	3 572 248	2.2	6.3	2.5
Other operating expenses.....	\$	\$	\$	\$

See footnotes at end of table.

Table 9. **Revenue and Expenses for NAICS (1997) Sector 52 (Part) by Kind of Business: 2002—Con.**

[Data exclude enterprise support transportation and warehouses, but include central administrative offices and other types of enterprise support. Coefficients of variation represent the estimated relative standard error of the estimate. Information on confidentiality protection and the meaning of abbreviations and symbols can be found in the introductory text. For explanation of terms, see Appendix A. For information on estimation procedures, sampling error, and nonsampling error, see methodology section in Appendix C.]

Kind of business and item	Amount (\$1,000)	Coefficient of variation of amount (percent)	Percent of total operating expenses ¹ (percent)	Coefficient of variation of percent (percent)
5231, SECURITIES AND COMMODITY CONTRACTS INTERMEDIATION AND BROKERAGE				
—Con.				
52393, Investment advice				
Revenue	18 507 690	X	X	X
Operating expenses, total	12 993 702	.9	70.2	.9
Annual payroll	5 363 157	2.7	41.3	2.2
Employer costs for fringe benefits	693 806	2.3	5.3	1.8
Contract labor costs including temporary help	S	S	S	S
Expensed computer related supplies	140 650	3.2	1.1	3.6
Cost of purchased packaging and containers	S	S	S	S
Other materials and supplies not for resale	S	S	S	S
Interest and dividends paid to others	X	X	—	—
Purchased utilities, total	S	S	S	S
Cost of purchased transportation, shipping and warehousing services	108 062	2.4	.8	2.8
Cost of purchased repair and maintenance services	66 920	4.0	.5	4.2
Cost of purchased printing services	41 837	2.5	.3	2.8
Cost of purchased advertising and promotional services	494 065	2.9	3.8	3.4
Cost of purchased legal services	233 929	2.3	1.8	2.7
Cost of purchased accounting, auditing, and bookkeeping services	84 517	3.1	.7	3.3
Purchased banking services	—	—	—	—
Cost of purchased management consulting, administrative services and other professional services	537 159	5.4	4.1	5.0
Purchased communication services	233 078	2.4	1.8	2.3
Cost of purchased custom coded original software (expensed) including adaptation of off-the-shelf software	40 009	8.8	.3	8.9
Cost of system support design and services including web design	S	S	S	S
Cost of data processing and other purchased computer services, except communications	116 642	4.3	.9	4.4
Commissions paid	X	X	X	X
Lease and rental payments	680 051	2.3	5.2	2.3
Cost of insurance	77 299	3.9	.6	3.9
Taxes and license fees	135 601	3.4	1.0	3.6
Depreciation and amortization charges	724 324	15.1	5.6	14.7
Other operating expenses	S	S	S	S

¹For data amounts presented for total operating expenses, the percentage represents total operating expenses as a percent of revenue.

Note: Detail may not add to total because of rounding.

Sources: 2002 Business Expenses Survey and 2002 Economic Census.

Table 10. Selected Detailed Expenses for NAICS (1997) Sector 52 (Part) by Kind of Business: 2002

[Data include enterprise support locations. Coefficients of variation represent the estimated relative standard error of the estimate. Information on confidentiality protection and the meaning of abbreviations and symbols can be found in the introductory text. For explanation of terms, see Appendix A. For information on estimation procedures, sampling error, and nonsampling error, see methodology section in Appendix C.]

Item and kind of business	Amount (\$1,000)	Coefficient of variation (percent)
5231, SECURITIES AND COMMODITY CONTRACTS INTERMEDIATION AND BROKERAGE		
Operating expenses, total	168 716 777	.6
Lease and rental payments	7 666 213	1.3
Lease and rental payments for land, buildings, store space and offices	6 276 691	.8
Lease and rental payments for machinery and equipment	1 389 522	5.1
Cost of purchased repair and maintenance services	1 330 974	1.1
Cost of purchased repair and maintenance services for buildings and related structures	552 880	1.1
Cost of purchased repair and maintenance services for machinery and equipment	778 094	1.2
Purchased utilities, total	468 577	5.1
Cost of purchased electricity	411 759	5.5
Cost of purchased fuels, except motor	12 901	8.8
Cost of purchased water, sewer and other utilities	43 917	1.4
Purchased communication services	4 940 662	1.0
Purchased computer related communication services	2 195 965	1.5
Purchased telephone, fax and other communication services	2 744 697	1.0
Interest and dividends paid to others	X	X
Interest paid on deposits, and dividends paid on shares	X	X
Other interest expense, including payments on borrowed money	X	X
52311, Investment banking and securities dealing		
Operating expenses, total	76 531 561	.8
Lease and rental payments	3 036 954	1.4
Lease and rental payments for land, buildings, store space and offices	2 477 645	1.5
Lease and rental payments for machinery and equipment	559 308	9.7
Cost of purchased repair and maintenance services	452 120	1.4
Cost of purchased repair and maintenance services for buildings and related structures	216 395	1.3
Cost of purchased repair and maintenance services for machinery and equipment	235 724	1.7
Purchased utilities, total	188 670	11.2
Cost of purchased electricity	167 389	12.6
Cost of purchased fuels, except motor	215	8.4
Cost of purchased water, sewer and other utilities	21 066	2.3
Purchased communication services	2 538 210	1.1
Purchased computer related communication services	1 118 816	1.5
Purchased telephone, fax and other communication services	1 419 393	1.1
Interest and dividends paid to others	X	X
Interest paid on deposits, and dividends paid on shares	X	X
Other interest expense, including payments on borrowed money	X	X
52312, Securities brokerage		
Operating expenses, total	86 731 082	.7
Lease and rental payments	4 386 618	1.6
Lease and rental payments for land, buildings, store space and offices	3 601 264	1.4
Lease and rental payments for machinery and equipment	785 354	4.8
Cost of purchased repair and maintenance services	864 835	1.5
Cost of purchased repair and maintenance services for buildings and related structures	331 446	1.6
Cost of purchased repair and maintenance services for machinery and equipment	533 390	1.4
Purchased utilities, total	272 348	1.8
Cost of purchased electricity	239 204	1.6
Cost of purchased fuels, except motor	12 189	9.5
Cost of purchased water, sewer and other utilities	20 955	1.7
Purchased communication services	2 250 228	1.5
Purchased computer related communication services	1 014 459	2.3
Purchased telephone, fax and other communication services	1 235 769	1.3
Interest and dividends paid to others	X	X
Interest paid on deposits, and dividends paid on shares	X	X
Other interest expense, including payments on borrowed money	X	X
52313, Commodity contracts dealing		
Operating expenses, total	S	S
Lease and rental payments	S	S
Lease and rental payments for land, buildings, store space and offices	S	S
Lease and rental payments for machinery and equipment	S	S
Cost of purchased repair and maintenance services	S	S
Cost of purchased repair and maintenance services for buildings and related structures	S	S
Cost of purchased repair and maintenance services for machinery and equipment	S	S
Purchased utilities, total	S	S
Cost of purchased electricity	S	S
Cost of purchased fuels, except motor	S	S
Cost of purchased water, sewer and other utilities	S	S
Purchased communication services	S	S
Purchased computer related communication services	S	S
Purchased telephone, fax and other communication services	S	S
Interest and dividends paid to others	X	X
Interest paid on deposits, and dividends paid on shares	X	X
Other interest expense, including payments on borrowed money	X	X
52314, Commodity contracts brokerage		

See footnotes at end of table.

Table 10. Selected Detailed Expenses for NAICS (1997) Sector 52 (Part) by Kind of Business: 2002—Con.

[Data include enterprise support locations. Coefficients of variation represent the estimated relative standard error of the estimate. Information on confidentiality protection and the meaning of abbreviations and symbols can be found in the introductory text. For explanation of terms, see Appendix A. For information on estimation procedures, sampling error, and nonsampling error, see methodology section in Appendix C.]

Item and kind of business	Amount (\$1,000)	Coefficient of variation (percent)
5231, SECURITIES AND COMMODITY CONTRACTS INTERMEDIATION AND BROKERAGE—Con.		
52314, Commodity contracts brokerage—Con.		
Operating expenses, total	2 551 317	1.0
Lease and rental payments	103 060	2.1
Lease and rental payments for land, buildings, store space and offices	73 871	1.8
Lease and rental payments for machinery and equipment	29 188	7.9
Cost of purchased repair and maintenance services	6 142	4.0
Cost of purchased repair and maintenance services for buildings and related structures	S	S
Cost of purchased repair and maintenance services for machinery and equipment	S	S
Purchased utilities, total	S	S
Cost of purchased electricity	3 319	3.5
Cost of purchased fuels, except motor	S	S
Cost of purchased water, sewer and other utilities	200	16.9
Purchased communication services	95 702	1.5
Purchased computer related communication services	33 392	2.2
Purchased telephone, fax and other communication services	62 310	1.7
Interest and dividends paid to others	X	X
Interest paid on deposits, and dividends paid on shares	X	X
Other interest expense, including payments on borrowed money	X	X
52392, Portfolio management		
Operating expenses, total	56 410 456	1.2
Lease and rental payments	2 451 577	2.9
Lease and rental payments for land, buildings, store space and offices	2 200 707	3.2
Lease and rental payments for machinery and equipment	250 870	3.1
Cost of purchased repair and maintenance services	508 396	2.3
Cost of purchased repair and maintenance services for buildings and related structures	192 461	2.4
Cost of purchased repair and maintenance services for machinery and equipment	315 935	2.4
Purchased utilities, total	149 060	2.1
Cost of purchased electricity	108 540	2.0
Cost of purchased fuels, except motor	18 078	2.6
Cost of purchased water, sewer and other utilities	22 442	3.0
Purchased communication services	844 651	1.5
Purchased computer related communication services	309 766	2.7
Purchased telephone, fax and other communication services	534 885	1.4
Interest and dividends paid to others	X	X
Interest paid on deposits, and dividends paid on shares	X	X
Other interest expense, including payments on borrowed money	X	X
52393, Investment advice		
Operating expenses, total	12 993 702	.9
Lease and rental payments	680 051	2.3
Lease and rental payments for land, buildings, store space and offices	612 114	2.4
Lease and rental payments for machinery and equipment	67 938	3.6
Cost of purchased repair and maintenance services	66 920	4.0
Cost of purchased repair and maintenance services for buildings and related structures	28 293	7.8
Cost of purchased repair and maintenance services for machinery and equipment	38 627	2.3
Purchased utilities, total	S	S
Cost of purchased electricity	S	S
Cost of purchased fuels, except motor	2 274	14.7
Cost of purchased water, sewer and other utilities	S	S
Purchased communication services	233 078	2.4
Purchased computer related communication services	71 222	4.3
Purchased telephone, fax and other communication services	161 856	2.6
Interest and dividends paid to others	X	X
Interest paid on deposits, and dividends paid on shares	X	X
Other interest expense, including payments on borrowed money	X	X

Note: Detail may not add to total because of rounding.

Sources: 2002 Business Expenses Survey and 2002 Economic Census.

Table 11. Revenue and Operating Expenses for NAICS (1997) Sector 53 (Part) by Kind of Business: 2002

[Data include enterprise support locations. Coefficients of variation represent the estimated relative standard error of the estimate. Information on confidentiality protection and the meaning of abbreviations and symbols can be found in the introductory text. For explanation of terms, see Appendix A. For information on estimation procedures, sampling error, and nonsampling error, see methodology section in Appendix C.]

Kind of business and item	Amount (\$1,000)	Coefficient of variation of amount (percent)	Percent of total operating expenses ¹ (percent)	Coefficient of variation of percent (percent)
532, RENTAL AND LEASING SERVICES				
Revenue.....	100 626 229	X	X	X
Operating expenses, total.....	78 420 848	.4	77.9	.4
Annual payroll.....	19 700 797	.8	25.1	.7
Employer costs for fringe benefits.....	3 558 252	.8	4.5	.7
Contract labor costs including temporary help.....	1 073 692	10.7	1.4	10.8
Expensed computer related supplies.....	792 897	2.0	1.0	2.0
Cost of purchased packaging and containers.....	106 437	6.0	.1	5.7
Other materials and supplies not for resale.....	2 999 278	3.9	3.8	3.9
Purchased utilities, total.....	739 183	1.2	.9	.9
Cost of purchased transportation, shipping and warehousing services.....	1 304 323	1.6	1.7	1.4
Cost of purchased repair and maintenance services.....	3 028 960	2.0	3.9	2.0
Cost of purchased printing services.....	94 265	3.3	.1	3.4
Cost of purchased advertising and promotional services.....	1 487 527	1.0	1.9	1.0
Cost of purchased legal services.....	281 258	2.1	.4	2.1
Cost of purchased accounting, auditing, and bookkeeping services.....	231 948	1.9	.3	2.0
Cost of purchased management consulting, administrative services and other professional services.....	499 411	2.8	.6	2.7
Purchased communication services.....	705 616	1.5	.9	1.6
Cost of purchased custom coded original software (expensed) including adaptation of off-the-shelf software.....	18 520	11.8	—	11.7
Cost of system support design and services including web design.....	30 340	5.8	—	6.1
Cost of data processing and other purchased computer services, except communications.....	44 977	3.4	.1	3.4
Commissions paid.....	X	X	X	X
Lease and rental payments.....	5 283 035	2.1	6.7	1.9
Cost of insurance.....	1 780 212	1.4	2.3	1.3
Taxes and license fees.....	1 527 705	1.5	1.9	1.3
Depreciation and amortization charges.....	18 745 814	1.0	23.9	1.0
Other operating expenses.....	S	S	S	S
5321, Automotive equipment rental and leasing				
Revenue.....	36 682 516	X	X	X
Operating expenses, total.....	31 184 555	.6	85.0	.6
Annual payroll.....	6 856 359	.9	22.0	.8
Employer costs for fringe benefits.....	S	S	S	S
Contract labor costs including temporary help.....	286 403	6.9	.9	6.7
Expensed computer related supplies.....	678 741	2.2	2.2	2.2
Cost of purchased packaging and containers.....	S	S	S	S
Other materials and supplies not for resale.....	761 113	13.1	2.4	12.2
Purchased utilities, total.....	S	S	S	S
Cost of purchased transportation, shipping and warehousing services.....	324 820	2.4	1.0	2.3
Cost of purchased repair and maintenance services.....	1 698 307	2.8	5.4	2.8
Cost of purchased printing services.....	S	S	S	S
Cost of purchased advertising and promotional services.....	844 049	1.7	2.7	1.8
Cost of purchased legal services.....	53 152	1.8	.2	1.7
Cost of purchased accounting, auditing, and bookkeeping services.....	S	S	S	S
Cost of purchased management consulting, administrative services and other professional services.....	81 100	4.5	.3	4.6
Purchased communication services.....	228 219	2.4	.7	2.5
Cost of purchased custom coded original software (expensed) including adaptation of off-the-shelf software.....	S	S	S	S
Cost of system support design and services including web design.....	14 736	3.5	—	3.4
Cost of data processing and other purchased computer services, except communications.....	19 195	5.2	.1	5.4
Commissions paid.....	X	X	X	X
Lease and rental payments.....	2 098 686	1.4	6.7	1.5
Cost of insurance.....	1 004 680	2.0	3.2	1.7
Taxes and license fees.....	722 626	2.7	2.3	2.3
Depreciation and amortization charges.....	9 099 945	1.1	29.2	1.4
Other operating expenses.....	S	S	S	S
53211, Passenger car rental and leasing				
Revenue.....	23 223 786	X	X	X
Operating expenses, total.....	18 283 348	.7	78.7	.7
Annual payroll.....	4 145 969	.6	22.7	.6
Employer costs for fringe benefits.....	S	S	S	S
Contract labor costs including temporary help.....	S	S	S	S
Expensed computer related supplies.....	51 515	2.8	.3	2.8
Cost of purchased packaging and containers.....	S	S	S	S
Other materials and supplies not for resale.....	S	S	S	S
Purchased utilities, total.....	S	S	S	S
Cost of purchased transportation, shipping and warehousing services.....	40 050	1.2	.2	1.3
Cost of purchased repair and maintenance services.....	339 156	3.8	1.9	4.2
Cost of purchased printing services.....	S	S	S	S
Cost of purchased advertising and promotional services.....	775 490	1.8	4.2	2.0
Cost of purchased legal services.....	S	S	S	S
Cost of purchased accounting, auditing, and bookkeeping services.....	S	S	S	S
Cost of purchased management consulting, administrative services and other professional services.....	S	S	S	S
Purchased communication services.....	110 780	2.0	.6	2.4
Cost of purchased custom coded original software (expensed) including adaptation of off-the-shelf software.....	S	S	S	S
Cost of system support design and services including web design.....	9 773	2.5	.1	2.1
Cost of data processing and other purchased computer services, except communications.....	17 258	4.4	.1	4.6
Commissions paid.....	X	X	X	X
Lease and rental payments.....	1 320 991	1.6	7.2	1.9
Cost of insurance.....	S	S	S	S
Taxes and license fees.....	S	S	S	S
Depreciation and amortization charges.....	S	S	S	S
Other operating expenses.....	S	S	S	S

See footnotes at end of table.

Table 11. Revenue and Operating Expenses for NAICS (1997) Sector 53 (Part) by Kind of Business: 2002—Con.

[Data include enterprise support locations. Coefficients of variation represent the estimated relative standard error of the estimate. Information on confidentiality protection and the meaning of abbreviations and symbols can be found in the introductory text. For explanation of terms, see Appendix A. For information on estimation procedures, sampling error, and nonsampling error, see methodology section in Appendix C.]

Kind of business and item	Amount (\$1,000)	Coefficient of variation of amount (percent)	Percent of total operating expenses ¹ (percent)	Coefficient of variation of percent (percent)
532, RENTAL AND LEASING SERVICES—Con.				
5321, Automotive equipment rental and leasing—Con.				
53212, Truck, utility trailer, and RV (recreational vehicle) rental and leasing				
Revenue.....	13 458 730	X	X	X
Operating expenses, total.....	12 901 208	.9	95.9	.9
Annual payroll.....	2 710 391	2.5	21.0	2.0
Employer costs for fringe benefits.....	497 221	2.5	3.9	2.0
Contract labor costs including temporary help.....	234 888	8.4	1.8	7.8
Expensed computer related supplies.....	555 256	2.6	4.3	2.5
Cost of purchased packaging and containers.....	438	2.7	—	2.5
Other materials and supplies not for resale.....	250 510	14.9	1.9	14.7
Purchased utilities, total.....	66 103	2.6	.5	2.4
Cost of purchased transportation, shipping and warehousing services.....	284 771	2.7	2.2	2.5
Cost of purchased repair and maintenance services.....	1 359 152	3.4	10.5	3.2
Cost of purchased printing services.....	6 500	3.1	.1	2.8
Cost of purchased advertising and promotional services.....	68 560	1.8	.5	1.4
Cost of purchased legal services.....	8 505	6.4	.1	5.9
Cost of purchased accounting, auditing, and bookkeeping services.....	7 371	10.6	.1	10.9
Cost of purchased management consulting, administrative services and other professional services.....	27 375	3.8	.2	3.6
Purchased communication services.....	117 439	3.6	.9	3.5
Cost of purchased custom coded original software (expensed) including adaptation of off-the-shelf software.....	S	S	S	S
Cost of system support design and services including web design.....	4 963	9.1	—	9.1
Cost of data processing and other purchased computer services, except communications.....	1 937	14.5	—	14.6
Commissions paid.....	X	X	X	X
Lease and rental payments.....	777 696	2.9	6.0	2.5
Cost of insurance.....	443 767	2.9	3.4	2.5
Taxes and license fees.....	471 247	2.5	3.7	1.9
Depreciation and amortization charges.....	2 785 125	3.2	21.6	4.1
Other operating expenses.....	S	S	S	S
5322, Consumer goods rental				
Revenue.....	21 404 923	X	X	X
Operating expenses, total.....	15 130 952	.8	70.7	.8
Annual payroll.....	5 367 467	1.0	35.5	.7
Employer costs for fringe benefits.....	714 085	1.3	4.7	1.1
Contract labor costs including temporary help.....	129 542	8.9	.9	9.3
Expensed computer related supplies.....	S	S	S	S
Cost of purchased packaging and containers.....	18 994	3.4	.1	3.2
Other materials and supplies not for resale.....	645 944	9.0	4.3	9.6
Purchased utilities, total.....	S	S	S	S
Cost of purchased transportation, shipping and warehousing services.....	166 903	3.8	1.1	3.5
Cost of purchased repair and maintenance services.....	140 341	5.5	.9	5.3
Cost of purchased printing services.....	31 623	4.6	.2	4.6
Cost of purchased advertising and promotional services.....	337 395	2.6	2.2	2.6
Cost of purchased legal services.....	43 597	3.1	.3	2.8
Cost of purchased accounting, auditing, and bookkeeping services.....	68 043	2.7	.4	3.1
Cost of purchased management consulting, administrative services and other professional services.....	112 773	4.3	.7	4.5
Purchased communication services.....	173 480	2.2	1.1	2.6
Cost of purchased custom coded original software (expensed) including adaptation of off-the-shelf software.....	S	S	S	S
Cost of system support design and services including web design.....	3 571	10.7	—	10.9
Cost of data processing and other purchased computer services, except communications.....	4 583	6.3	—	6.0
Commissions paid.....	X	X	X	X
Lease and rental payments.....	1 083 380	2.5	7.2	2.4
Cost of insurance.....	263 327	2.5	1.7	2.1
Taxes and license fees.....	314 644	4.1	2.1	3.8
Depreciation and amortization charges.....	2 091 010	2.8	13.8	2.4
Other operating expenses.....	S	S	S	S
53221, Consumer electronics and appliances rental				
Revenue.....	3 527 744	X	X	X
Operating expenses, total.....	S	S	S	S
Annual payroll.....	S	S	S	S
Employer costs for fringe benefits.....	S	S	S	S
Contract labor costs including temporary help.....	S	S	S	S
Expensed computer related supplies.....	S	S	S	S
Cost of purchased packaging and containers.....	S	S	S	S
Other materials and supplies not for resale.....	S	S	S	S
Purchased utilities, total.....	S	S	S	S
Cost of purchased transportation, shipping and warehousing services.....	S	S	S	S
Cost of purchased repair and maintenance services.....	S	S	S	S
Cost of purchased printing services.....	S	S	S	S
Cost of purchased advertising and promotional services.....	S	S	S	S
Cost of purchased legal services.....	S	S	S	S
Cost of purchased accounting, auditing, and bookkeeping services.....	S	S	S	S
Cost of purchased management consulting, administrative services and other professional services.....	S	S	S	S
Purchased communication services.....	S	S	S	S
Cost of purchased custom coded original software (expensed) including adaptation of off-the-shelf software.....	S	S	S	S
Cost of system support design and services including web design.....	S	S	S	S
Cost of data processing and other purchased computer services, except communications.....	S	S	S	S
Commissions paid.....	X	X	X	X
Lease and rental payments.....	S	S	S	S
Cost of insurance.....	S	S	S	S
Taxes and license fees.....	S	S	S	S
Depreciation and amortization charges.....	S	S	S	S
Other operating expenses.....	S	S	S	S

See footnotes at end of table.

Table 11. Revenue and Operating Expenses for NAICS (1997) Sector 53 (Part) by Kind of Business: 2002—Con.

[Data include enterprise support locations. Coefficients of variation represent the estimated relative standard error of the estimate. Information on confidentiality protection and the meaning of abbreviations and symbols can be found in the introductory text. For explanation of terms, see Appendix A. For information on estimation procedures, sampling error, and nonsampling error, see methodology section in Appendix C.]

Kind of business and item	Amount (\$1,000)	Coefficient of variation of amount (percent)	Percent of total operating expenses ¹ (percent)	Coefficient of variation of percent (percent)
532, RENTAL AND LEASING SERVICES—Con.				
5322, Consumer goods rental—Con.				
53222, Formal wear and costume rental				
Revenue.....	944 344	X	X	X
Operating expenses, total.....	764 086	1.9	80.9	1.9
Annual payroll.....	267 306	2.3	35.0	1.6
Employer costs for fringe benefits.....	46 160	3.3	6.0	2.1
Contract labor costs including temporary help.....	S	S	S	S
Expensed computer related supplies.....	S	S	S	S
Cost of purchased packaging and containers.....	5 691	6.1	.7	6.7
Other materials and supplies not for resale.....	S	S	S	S
Purchased utilities, total.....	15 421	4.3	2.0	3.5
Cost of purchased transportation, shipping and warehousing services.....	17 224	11.9	2.3	12.9
Cost of purchased repair and maintenance services.....	8 034	13.9	1.1	13.8
Cost of purchased printing services.....	2 598	5.2	.3	5.6
Cost of purchased advertising and promotional services.....	38 302	5.2	5.0	6.0
Cost of purchased legal services.....	1 624	11.7	.2	12.3
Cost of purchased accounting, auditing, and bookkeeping services.....	4 175	13.0	.5	12.3
Cost of purchased management consulting, administrative services and other professional services.....	20 963	5.6	2.7	6.4
Purchased communication services.....	9 138	7.3	1.2	7.6
Cost of purchased custom coded original software (expensed) including adaptation of off-the-shelf software.....	178	13.7	—	13.7
Cost of system support design and services including web design.....	110	8.3	—	8.8
Cost of data processing and other purchased computer services, except communications.....	1 233	6.0	.2	6.9
Commissions paid.....	X	X	X	X
Lease and rental payments.....	73 560	4.7	9.6	5.2
Cost of insurance.....	10 036	6.3	1.3	6.2
Taxes and license fees.....	10 517	10.4	1.4	10.0
Depreciation and amortization charges.....	67 911	4.7	8.9	4.8
Other operating expenses.....	S	S	S	S
53223, Video tape and disk rental				
Revenue.....	9 578 070	X	X	X
Operating expenses, total.....	S	S	S	S
Annual payroll.....	S	S	S	S
Employer costs for fringe benefits.....	S	S	S	S
Contract labor costs including temporary help.....	S	S	S	S
Expensed computer related supplies.....	S	S	S	S
Cost of purchased packaging and containers.....	S	S	S	S
Other materials and supplies not for resale.....	S	S	S	S
Purchased utilities, total.....	S	S	S	S
Cost of purchased transportation, shipping and warehousing services.....	S	S	S	S
Cost of purchased repair and maintenance services.....	31 580	6.1	S	S
Cost of purchased printing services.....	S	S	S	S
Cost of purchased advertising and promotional services.....	S	S	S	S
Cost of purchased legal services.....	S	S	S	S
Cost of purchased accounting, auditing, and bookkeeping services.....	S	S	S	S
Cost of purchased management consulting, administrative services and other professional services.....	S	S	S	S
Purchased communication services.....	27 640	6.8	S	S
Cost of purchased custom coded original software (expensed) including adaptation of off-the-shelf software.....	S	S	S	S
Cost of system support design and services including web design.....	S	S	S	S
Cost of data processing and other purchased computer services, except communications.....	S	S	S	S
Commissions paid.....	X	X	X	X
Lease and rental payments.....	459 688	4.5	S	S
Cost of insurance.....	S	S	S	S
Taxes and license fees.....	S	S	S	S
Depreciation and amortization charges.....	S	S	S	S
Other operating expenses.....	S	S	S	S
53229, Other consumer goods rental				
Revenue.....	7 354 765	X	X	X
Operating expenses, total.....	5 391 756	1.5	73.3	1.5
Annual payroll.....	2 367 704	1.9	43.9	1.2
Employer costs for fringe benefits.....	385 543	1.7	7.2	1.4
Contract labor costs including temporary help.....	83 679	13.2	1.6	12.8
Expensed computer related supplies.....	9 876	9.3	.2	9.2
Cost of purchased packaging and containers.....	11 502	3.8	.2	3.9
Other materials and supplies not for resale.....	305 895	4.1	5.7	3.5
Purchased utilities, total.....	69 206	4.9	1.3	4.7
Cost of purchased transportation, shipping and warehousing services.....	89 305	2.9	1.7	3.2
Cost of purchased repair and maintenance services.....	83 223	9.3	1.5	9.3
Cost of purchased printing services.....	14 166	7.5	.3	7.5
Cost of purchased advertising and promotional services.....	113 661	5.1	2.1	5.1
Cost of purchased legal services.....	21 118	3.5	.4	3.6
Cost of purchased accounting, auditing, and bookkeeping services.....	22 983	5.8	.4	5.8
Cost of purchased management consulting, administrative services and other professional services.....	37 826	6.5	.7	6.3
Purchased communication services.....	104 781	1.6	1.9	1.9
Cost of purchased custom coded original software (expensed) including adaptation of off-the-shelf software.....	S	S	S	S
Cost of system support design and services including web design.....	2 204	13.1	—	13.5
Cost of data processing and other purchased computer services, except communications.....	3 163	7.3	.1	7.0
Commissions paid.....	X	X	X	X
Lease and rental payments.....	349 272	2.8	6.5	4.1
Cost of insurance.....	114 756	4.9	2.1	4.4
Taxes and license fees.....	57 804	6.6	1.1	6.2
Depreciation and amortization charges.....	515 471	4.6	9.6	4.0
Other operating expenses.....	627 784	4.3	11.6	3.5

See footnotes at end of table.

Table 11. Revenue and Operating Expenses for NAICS (1997) Sector 53 (Part) by Kind of Business: 2002—Con.

[Data include enterprise support locations. Coefficients of variation represent the estimated relative standard error of the estimate. Information on confidentiality protection and the meaning of abbreviations and symbols can be found in the introductory text. For explanation of terms, see Appendix A. For information on estimation procedures, sampling error, and nonsampling error, see methodology section in Appendix C.]

Kind of business and item	Amount (\$1,000)	Coefficient of variation of amount (percent)	Percent of total operating expenses ¹ (percent)	Coefficient of variation of percent (percent)
532, RENTAL AND LEASING SERVICES—Con.				
5323, General rental centers				
Revenue.....	3 687 348	X	X	X
Operating expenses, total.....	S	S	S	S
Annual payroll.....	S	S	S	S
Employer costs for fringe benefits.....	S	S	S	S
Contract labor costs including temporary help.....	S	S	S	S
Expensed computer related supplies.....	S	S	S	S
Cost of purchased packaging and containers.....	S	S	S	S
Other materials and supplies not for resale.....	S	S	S	S
Purchased utilities, total.....	S	S	S	S
Cost of purchased transportation, shipping and warehousing services.....	S	S	S	S
Cost of purchased repair and maintenance services.....	S	S	S	S
Cost of purchased printing services.....	S	S	S	S
Cost of purchased advertising and promotional services.....	S	S	S	S
Cost of purchased legal services.....	S	S	S	S
Cost of purchased accounting, auditing, and bookkeeping services.....	S	S	S	S
Cost of purchased management consulting, administrative services and other professional services.....	S	S	S	S
Purchased communication services.....	S	S	S	S
Cost of purchased custom coded original software (expensed) including adaptation of off-the-shelf software.....	S	S	S	S
Cost of system support design and services including web design.....	S	S	S	S
Cost of data processing and other purchased computer services, except communications.....	S	S	S	S
Commissions paid.....	X	X	X	X
Lease and rental payments.....	S	S	S	S
Cost of insurance.....	S	S	S	S
Taxes and license fees.....	S	S	S	S
Depreciation and amortization charges.....	S	S	S	S
Other operating expenses.....	S	S	S	S
5324, Commercial and industrial machinery and equipment rental and leasing				
Revenue.....	38 851 442	X	X	X
Operating expenses, total.....	29 572 909	1.0	76.1	1.0
Annual payroll.....	6 526 907	1.6	22.1	1.6
Employer costs for fringe benefits.....	1 328 827	1.7	4.5	1.6
Contract labor costs including temporary help.....	635 849	18.3	2.2	17.9
Expensed computer related supplies.....	S	S	S	S
Cost of purchased packaging and containers.....	76 368	3.4	.3	3.0
Other materials and supplies not for resale.....	1 472 981	3.1	5.0	3.0
Purchased utilities, total.....	198 577	3.6	.7	3.0
Cost of purchased transportation, shipping and warehousing services.....	S	S	S	S
Cost of purchased repair and maintenance services.....	1 156 035	2.8	3.9	2.4
Cost of purchased printing services.....	33 137	7.5	.1	7.6
Cost of purchased advertising and promotional services.....	223 851	3.8	.8	3.9
Cost of purchased legal services.....	171 606	3.2	.6	3.5
Cost of purchased accounting, auditing, and bookkeeping services.....	98 585	3.1	.3	3.7
Cost of purchased management consulting, administrative services and other professional services.....	S	S	S	S
Purchased communication services.....	268 141	2.1	.9	2.2
Cost of purchased custom coded original software (expensed) including adaptation of off-the-shelf software.....	10 274	10.6	—	9.9
Cost of system support design and services including web design.....	10 732	11.8	—	12.5
Cost of data processing and other purchased computer services, except communications.....	20 698	6.1	.1	6.4
Commissions paid.....	X	X	X	X
Lease and rental payments.....	1 893 885	6.0	6.4	5.6
Cost of insurance.....	456 632	3.8	1.5	3.8
Taxes and license fees.....	461 002	2.6	1.6	2.3
Depreciation and amortization charges.....	7 298 831	1.9	24.7	1.9
Other operating expenses.....	S	S	S	S
53241, Construction, transportation, mining, and forestry machinery and equipment rental and leasing				
Revenue.....	19 827 960	X	X	X
Operating expenses, total.....	15 079 058	1.3	76.0	1.3
Annual payroll.....	2 922 758	2.5	19.4	2.9
Employer costs for fringe benefits.....	638 041	2.4	4.2	2.7
Contract labor costs including temporary help.....	S	S	S	S
Expensed computer related supplies.....	16 856	6.0	.1	5.8
Cost of purchased packaging and containers.....	69 214	3.9	.5	3.5
Other materials and supplies not for resale.....	588 957	5.2	3.9	5.2
Purchased utilities, total.....	88 038	7.5	.6	6.6
Cost of purchased transportation, shipping and warehousing services.....	152 370	2.0	1.0	2.1
Cost of purchased repair and maintenance services.....	827 273	3.6	5.5	3.3
Cost of purchased printing services.....	11 008	4.3	.1	4.2
Cost of purchased advertising and promotional services.....	64 647	3.2	.4	3.2
Cost of purchased legal services.....	53 259	4.5	.4	4.6
Cost of purchased accounting, auditing, and bookkeeping services.....	41 488	5.5	.3	5.3
Cost of purchased management consulting, administrative services and other professional services.....	87 129	8.5	.6	8.2
Purchased communication services.....	118 869	2.5	.8	2.6
Cost of purchased custom coded original software (expensed) including adaptation of off-the-shelf software.....	S	S	S	S
Cost of system support design and services including web design.....	S	S	S	S
Cost of data processing and other purchased computer services, except communications.....	14 441	4.0	.1	3.5
Commissions paid.....	X	X	X	X
Lease and rental payments.....	1 414 353	8.6	9.4	7.6
Cost of insurance.....	200 098	4.3	1.3	4.8
Taxes and license fees.....	304 943	3.1	2.0	2.8
Depreciation and amortization charges.....	4 746 669	2.3	31.5	2.1
Other operating expenses.....	S	S	S	S

See footnotes at end of table.

Table 11. Revenue and Operating Expenses for NAICS (1997) Sector 53 (Part) by Kind of Business: 2002—Con.

[Data include enterprise support locations. Coefficients of variation represent the estimated relative standard error of the estimate. Information on confidentiality protection and the meaning of abbreviations and symbols can be found in the introductory text. For explanation of terms, see Appendix A. For information on estimation procedures, sampling error, and nonsampling error, see methodology section in Appendix C.]

Kind of business and item	Amount (\$1,000)	Coefficient of variation of amount (percent)	Percent of total operating expenses ¹ (percent)	Coefficient of variation of percent (percent)
532, RENTAL AND LEASING SERVICES—Con.				
5323, General rental centers—Con.				
53242, Office machinery and equipment rental and leasing				
Revenue	4 988 617	X	X	X
Operating expenses, total	\$	\$	\$	\$
Annual payroll	830 281	3.7		
Employer costs for fringe benefits	128 882	4.8		
Contract labor costs including temporary help	\$	\$		
Expensed computer related supplies	\$	\$		
Cost of purchased packaging and containers	\$	\$		
Other materials and supplies not for resale	\$	\$		
Purchased utilities, total	\$	\$		
Cost of purchased transportation, shipping and warehousing services	\$	\$		
Cost of purchased repair and maintenance services	14 562	10.0		
Cost of purchased printing services	\$	\$		
Cost of purchased advertising and promotional services	56 186	3.2		
Cost of purchased legal services	\$	\$		
Cost of purchased accounting, auditing, and bookkeeping services	\$	\$		
Cost of purchased management consulting, administrative services and other professional services	\$	\$		
Purchased communication services	48 254	6.2		
Cost of purchased custom coded original software (expensed) including adaptation of off-the-shelf software	91	18.8		
Cost of system support design and services including web design	\$	\$		
Cost of data processing and other purchased computer services, except communications	\$	\$		
Commissions paid	X	X	X	X
Lease and rental payments	94 914	4.0		
Cost of insurance	\$	\$		
Taxes and license fees	\$	\$		
Depreciation and amortization charges	\$	\$		
Other operating expenses	\$	\$		
53249, Other commercial and industrial machinery and equipment rental and leasing				
Revenue	14 034 865	X	X	X
Operating expenses, total	11 009 790	1.4	78.4	1.4
Annual payroll	2 773 868	2.6	25.2	1.7
Employer costs for fringe benefits	\$	\$	\$	\$
Contract labor costs including temporary help	304 984	15.3	2.8	16.9
Expensed computer related supplies	\$	\$	\$	\$
Cost of purchased packaging and containers	\$	\$	\$	\$
Other materials and supplies not for resale	\$	\$	\$	\$
Purchased utilities, total	\$	\$	\$	\$
Cost of purchased transportation, shipping and warehousing services	\$	\$	\$	\$
Cost of purchased repair and maintenance services	314 199	4.6	2.9	5.0
Cost of purchased printing services	\$	\$	\$	\$
Cost of purchased advertising and promotional services	103 018	6.2	.9	6.4
Cost of purchased legal services	\$	\$	\$	\$
Cost of purchased accounting, auditing, and bookkeeping services	\$	\$	\$	\$
Cost of purchased management consulting, administrative services and other professional services	\$	\$	\$	\$
Purchased communication services	101 018	3.8	.9	4.2
Cost of purchased custom coded original software (expensed) including adaptation of off-the-shelf software	6 210	7.0	.1	7.6
Cost of system support design and services including web design	8 317	13.5	.1	15.0
Cost of data processing and other purchased computer services, except communications	5 089	18.0	—	19.1
Commissions paid	X	X	X	X
Lease and rental payments	384 619	6.3	3.5	6.2
Cost of insurance	\$	\$	\$	\$
Taxes and license fees	\$	\$	\$	\$
Depreciation and amortization charges	\$	\$	\$	\$
Other operating expenses	\$	\$	\$	\$

¹For data amounts presented for total operating expenses, the percentage represents total operating expenses as a percent of revenue.

Note: Detail may not add to total because of rounding.

Sources: 2002 Business Expenses Survey and 2002 Economic Census.

Table 12. Selected Detailed Operating Expenses for NAICS (1997) Sector 53 (Part) by Kind of Business: 2002

[Data include enterprise support locations. Coefficients of variation represent the estimated relative standard error of the estimate. Information on confidentiality protection and the meaning of abbreviations and symbols can be found in the introductory text. For explanation of terms, see Appendix A. For information on estimation procedures, sampling error, and nonsampling error, see methodology section in Appendix C.]

Item and kind of business	Amount (\$1,000)	Coefficient of variation (percent)
532, RENTAL AND LEASING SERVICES		
Operating expenses, total	78 420 848	.4
Lease and rental payments	5 283 035	2.1
Lease and rental payments for land, buildings, store space and offices	2 775 929	1.3
Lease and rental payments for machinery and equipment	2 507 106	4.6
Cost of purchased repair and maintenance services	3 028 960	2.0
Cost of purchased repair and maintenance services for buildings and related structures	632 461	2.7
Cost of purchased repair and maintenance services for machinery and equipment	2 396 499	2.1
Purchased utilities, total	739 183	1.2
Cost of purchased electricity	530 620	1.6
Cost of purchased fuels, except motor	102 289	4.8
Cost of purchased water, sewer and other utilities	106 273	2.2
Purchased communication services	705 616	1.5
Purchased computer related communication services	83 317	5.3
Purchased telephone, fax and other communication services	622 299	1.2
5321, Automotive equipment rental and leasing		
Operating expenses, total	31 184 555	.6
Lease and rental payments	2 098 686	1.4
Lease and rental payments for land, buildings, store space and offices	S	S
Lease and rental payments for machinery and equipment	1 063 046	2.5
Cost of purchased repair and maintenance services	1 698 307	2.8
Cost of purchased repair and maintenance services for buildings and related structures	492 542	3.4
Cost of purchased repair and maintenance services for machinery and equipment	1 205 766	2.7
Purchased utilities, total	S	S
Cost of purchased electricity	103 687	1.6
Cost of purchased fuels, except motor	S	S
Cost of purchased water, sewer and other utilities	38 422	2.2
Purchased communication services	228 219	2.4
Purchased computer related communication services	11 332	5.5
Purchased telephone, fax and other communication services	216 887	2.4
53211, Passenger car rental and leasing		
Operating expenses, total	18 283 348	.7
Lease and rental payments	1 320 991	1.6
Lease and rental payments for land, buildings, store space and offices	S	S
Lease and rental payments for machinery and equipment	547 664	4.0
Cost of purchased repair and maintenance services	339 156	3.8
Cost of purchased repair and maintenance services for buildings and related structures	45 704	9.5
Cost of purchased repair and maintenance services for machinery and equipment	293 452	3.7
Purchased utilities, total	S	S
Cost of purchased electricity	71 652	1.8
Cost of purchased fuels, except motor	S	S
Cost of purchased water, sewer and other utilities	S	S
Purchased communication services	110 780	2.0
Purchased computer related communication services	4 312	13.1
Purchased telephone, fax and other communication services	106 467	1.8
53212, Truck, utility trailer, and RV (recreational vehicle) rental and leasing		
Operating expenses, total	12 901 208	.9
Lease and rental payments	777 696	2.9
Lease and rental payments for land, buildings, store space and offices	S	S
Lease and rental payments for machinery and equipment	S	S
Cost of purchased repair and maintenance services	1 359 152	3.4
Cost of purchased repair and maintenance services for buildings and related structures	446 838	3.5
Cost of purchased repair and maintenance services for machinery and equipment	912 314	3.5
Purchased utilities, total	66 103	2.6
Cost of purchased electricity	32 035	3.4
Cost of purchased fuels, except motor	3 206	19.9
Cost of purchased water, sewer and other utilities	30 862	2.7
Purchased communication services	117 439	3.6
Purchased computer related communication services	7 019	3.8
Purchased telephone, fax and other communication services	110 420	3.7
5322, Consumer goods rental		
Operating expenses, total	15 130 952	.8
Lease and rental payments	1 083 380	2.5
Lease and rental payments for land, buildings, store space and offices	960 836	2.5
Lease and rental payments for machinery and equipment	122 544	12.1
Cost of purchased repair and maintenance services	140 341	5.5
Cost of purchased repair and maintenance services for buildings and related structures	71 262	7.5
Cost of purchased repair and maintenance services for machinery and equipment	69 080	7.1
Purchased utilities, total	S	S
Cost of purchased electricity	S	S
Cost of purchased fuels, except motor	50 304	4.7
Cost of purchased water, sewer and other utilities	S	S
Purchased communication services	173 480	2.2
Purchased computer related communication services	25 480	7.5
Purchased telephone, fax and other communication services	148 000	2.0
53221, Consumer electronics and appliances rental		

See footnotes at end of table.

Table 12. Selected Detailed Operating Expenses for NAICS (1997) Sector 53 (Part) by Kind of Business: 2002—Con.

[Data include enterprise support locations. Coefficients of variation represent the estimated relative standard error of the estimate. Information on confidentiality protection and the meaning of abbreviations and symbols can be found in the introductory text. For explanation of terms, see Appendix A. For information on estimation procedures, sampling error, and nonsampling error, see methodology section in Appendix C.]

Item and kind of business	Amount (\$1,000)	Coefficient of variation (percent)
532, RENTAL AND LEASING SERVICES—Con.		
5322, Consumer goods rental—Con.		
53221, Consumer electronics and appliances rental—Con.		
Operating expenses, total	\$	\$
Lease and rental payments	\$	\$
Lease and rental payments for land, buildings, store space and offices	\$	\$
Lease and rental payments for machinery and equipment	\$	\$
Cost of purchased repair and maintenance services	\$	\$
Cost of purchased repair and maintenance services for buildings and related structures	\$	\$
Cost of purchased repair and maintenance services for machinery and equipment	\$	\$
Purchased utilities, total	\$	\$
Cost of purchased electricity	\$	\$
Cost of purchased fuels, except motor	\$	\$
Cost of purchased water, sewer and other utilities	\$	\$
Purchased communication services	\$	\$
Purchased computer related communication services	\$	\$
Purchased telephone, fax and other communication services	\$	\$
53222, Formal wear and costume rental		
Operating expenses, total	764 086	1.9
Lease and rental payments	73 560	4.7
Lease and rental payments for land, buildings, store space and offices	69 376	5.1
Lease and rental payments for machinery and equipment	4 185	9.9
Cost of purchased repair and maintenance services	8 034	13.9
Cost of purchased repair and maintenance services for buildings and related structures	\$	\$
Cost of purchased repair and maintenance services for machinery and equipment	5 085	19.4
Purchased utilities, total	15 421	4.3
Cost of purchased electricity	9 190	3.7
Cost of purchased fuels, except motor	4 448	16.1
Cost of purchased water, sewer and other utilities	1 783	7.6
Purchased communication services	9 138	7.3
Purchased computer related communication services	1 529	7.8
Purchased telephone, fax and other communication services	7 608	8.4
53223, Video tape and disk rental		
Operating expenses, total	\$	\$
Lease and rental payments	459 688	4.5
Lease and rental payments for land, buildings, store space and offices	453 836	4.5
Lease and rental payments for machinery and equipment	5 852	9.5
Cost of purchased repair and maintenance services	31 580	6.1
Cost of purchased repair and maintenance services for buildings and related structures	27 003	7.2
Cost of purchased repair and maintenance services for machinery and equipment	4 576	20.0
Purchased utilities, total	\$	\$
Cost of purchased electricity	\$	\$
Cost of purchased fuels, except motor	\$	\$
Cost of purchased water, sewer and other utilities	\$	\$
Purchased communication services	27 640	6.8
Purchased computer related communication services	5 377	8.5
Purchased telephone, fax and other communication services	22 262	8.0
53229, Other consumer goods rental		
Operating expenses, total	5 391 756	1.5
Lease and rental payments	349 272	2.8
Lease and rental payments for land, buildings, store space and offices	276 865	4.1
Lease and rental payments for machinery and equipment	72 406	8.8
Cost of purchased repair and maintenance services	83 223	9.3
Cost of purchased repair and maintenance services for buildings and related structures	29 734	18.1
Cost of purchased repair and maintenance services for machinery and equipment	53 489	9.1
Purchased utilities, total	69 206	4.9
Cost of purchased electricity	42 259	4.1
Cost of purchased fuels, except motor	18 542	14.5
Cost of purchased water, sewer and other utilities	8 405	9.6
Purchased communication services	104 781	1.6
Purchased computer related communication services	15 030	2.5
Purchased telephone, fax and other communication services	89 752	1.8
5323, General rental centers		
Operating expenses, total	\$	\$
Lease and rental payments	\$	\$
Lease and rental payments for land, buildings, store space and offices	\$	\$
Lease and rental payments for machinery and equipment	\$	\$
Cost of purchased repair and maintenance services	\$	\$
Cost of purchased repair and maintenance services for buildings and related structures	\$	\$
Cost of purchased repair and maintenance services for machinery and equipment	\$	\$
Purchased utilities, total	\$	\$
Cost of purchased electricity	\$	\$
Cost of purchased fuels, except motor	\$	\$
Cost of purchased water, sewer and other utilities	\$	\$
Purchased communication services	\$	\$
Purchased computer related communication services	\$	\$
Purchased telephone, fax and other communication services	\$	\$

See footnotes at end of table.

Table 12. Selected Detailed Operating Expenses for NAICS (1997) Sector 53 (Part) by Kind of Business: 2002—Con.

[Data include enterprise support locations. Coefficients of variation represent the estimated relative standard error of the estimate. Information on confidentiality protection and the meaning of abbreviations and symbols can be found in the introductory text. For explanation of terms, see Appendix A. For information on estimation procedures, sampling error, and nonsampling error, see methodology section in Appendix C.]

Item and kind of business	Amount (\$1,000)	Coefficient of variation (percent)
532, RENTAL AND LEASING SERVICES—Con.		
5323, General rental centers—Con.		
5324, Commercial and industrial machinery and equipment rental and leasing		
Operating expenses, total	29 572 909	1.0
Lease and rental payments	1 893 885	6.0
Lease and rental payments for land, buildings, store space and offices	621 592	2.4
Lease and rental payments for machinery and equipment	1 272 293	9.4
Cost of purchased repair and maintenance services	1 156 035	2.8
Cost of purchased repair and maintenance services for buildings and related structures	59 440	12.1
Cost of purchased repair and maintenance services for machinery and equipment	1 096 595	3.0
Purchased utilities, total	198 577	3.6
Cost of purchased electricity	138 692	4.9
Cost of purchased fuels, except motor	30 281	10.3
Cost of purchased water, sewer and other utilities	29 604	5.7
Purchased communication services	268 141	2.1
Purchased computer related communication services	44 000	7.8
Purchased telephone, fax and other communication services	224 141	1.9
53241, Construction, transportation, mining, and forestry machinery and equipment rental and leasing		
Operating expenses, total	15 079 058	1.3
Lease and rental payments	1 414 353	8.6
Lease and rental payments for land, buildings, store space and offices	311 346	2.9
Lease and rental payments for machinery and equipment	1 103 007	11.1
Cost of purchased repair and maintenance services	827 273	3.6
Cost of purchased repair and maintenance services for buildings and related structures	S	S
Cost of purchased repair and maintenance services for machinery and equipment	797 009	3.8
Purchased utilities, total	88 038	7.5
Cost of purchased electricity	65 433	9.2
Cost of purchased fuels, except motor	16 266	19.1
Cost of purchased water, sewer and other utilities	6 339	10.6
Purchased communication services	118 869	2.5
Purchased computer related communication services	12 954	10.9
Purchased telephone, fax and other communication services	105 915	2.5
53242, Office machinery and equipment rental and leasing		
Operating expenses, total	S	S
Lease and rental payments	94 914	4.0
Lease and rental payments for land, buildings, store space and offices	85 109	3.3
Lease and rental payments for machinery and equipment	S	S
Cost of purchased repair and maintenance services	14 582	10.0
Cost of purchased repair and maintenance services for buildings and related structures	5 893	8.6
Cost of purchased repair and maintenance services for machinery and equipment	8 669	11.3
Purchased utilities, total	S	S
Cost of purchased electricity	S	S
Cost of purchased fuels, except motor	S	S
Cost of purchased water, sewer and other utilities	S	S
Purchased communication services	48 254	6.2
Purchased computer related communication services	15 967	15.8
Purchased telephone, fax and other communication services	32 287	5.3
53249, Other commercial and industrial machinery and equipment rental and leasing		
Operating expenses, total	11 009 790	1.4
Lease and rental payments	384 619	6.3
Lease and rental payments for land, buildings, store space and offices	225 137	5.3
Lease and rental payments for machinery and equipment	159 482	12.9
Cost of purchased repair and maintenance services	314 199	4.6
Cost of purchased repair and maintenance services for buildings and related structures	23 282	7.0
Cost of purchased repair and maintenance services for machinery and equipment	290 917	5.0
Purchased utilities, total	S	S
Cost of purchased electricity	S	S
Cost of purchased fuels, except motor	S	S
Cost of purchased water, sewer and other utilities	20 314	7.8
Purchased communication services	101 018	3.8
Purchased computer related communication services	15 079	8.5
Purchased telephone, fax and other communication services	85 939	3.7

Note: Detail may not add to total because of rounding.

Sources: 2002 Business Expenses Survey and 2002 Economic Census.

Table 13. Revenue and Operating Expenses for NAICS (1997) Sector 54 by Kind of Business: 2002

[Data include enterprise support locations. Coefficients of variation represent the estimated relative standard error of the estimate. Information on confidentiality protection and the meaning of abbreviations and symbols can be found in the introductory text. For explanation of terms, see Appendix A. For information on estimation procedures, sampling error, and nonsampling error, see methodology section in Appendix C.]

Kind of business and item	Amount (\$1,000)	Coefficient of variation of amount (percent)	Percent of total operating expenses ¹ (percent)	Coefficient of variation of percent (percent)
54, PROFESSIONAL, SCIENTIFIC, AND TECHNICAL SERVICES				
Revenue.....	961 540 419	X	X	X
Operating expenses, total.....	722 829 156	.5	75.2	.5
Annual payroll.....	332 411 930	.6	46.0	.5
Employer costs for fringe benefits.....	52 743 924	.7	7.3	.7
Contract labor costs including temporary help.....	22 231 454	2.8	3.1	3.0
Expensed computer related supplies.....	5 641 816	2.8	.8	3.1
Cost of purchased packaging and containers.....	368 123	14.7	.1	14.8
Other materials and supplies not for resale.....	22 835 479	3.6	3.2	3.6
Purchased utilities, total.....	3 189 180	2.4	.4	2.4
Cost of purchased transportation, shipping and warehousing services.....	7 559 932	2.3	1.0	2.2
Cost of purchased repair and maintenance services.....	3 774 162	2.6	.5	2.7
Cost of purchased printing services.....	4 756 518	3.5	.7	3.8
Cost of purchased advertising and promotional services.....	9 895 974	2.7	1.4	2.8
Cost of purchased legal services.....	6 028 254	5.0	.8	4.8
Cost of purchased accounting, auditing, and bookkeeping services.....	3 317 164	2.0	.5	2.0
Cost of purchased management consulting, administrative services and other professional services.....	16 632 550	3.7	2.3	3.5
Purchased communication services.....	8 833 739	1.5	1.2	1.6
Cost of purchased custom coded original software (expensed) including adaptation of off-the-shelf software.....	2 007 401	2.9	.3	2.8
Cost of system support design and services including web design.....	1 408 366	3.1	.2	3.1
Cost of data processing and other purchased computer services, except communications.....	1 110 114	4.1	.2	4.1
Lease and rental payments.....	36 370 708	1.2	5.0	1.2
Cost of insurance.....	10 022 957	2.4	1.4	2.4
Taxes and license fees.....	5 220 655	1.6	.7	1.6
Depreciation and amortization charges.....	31 895 821	1.6	4.4	1.5
Other operating expenses.....	S	S	S	S
541, Professional, scientific, and technical services²				
Revenue.....	961 540 419	X	X	X
Operating expenses, total.....	722 829 156	.5	75.2	.5
Annual payroll.....	332 411 930	.6	46.0	.5
Employer costs for fringe benefits.....	52 743 924	.7	7.3	.7
Contract labor costs including temporary help.....	22 231 454	2.8	3.1	3.0
Expensed computer related supplies.....	5 641 816	2.8	.8	3.1
Cost of purchased packaging and containers.....	368 123	14.7	.1	14.8
Other materials and supplies not for resale.....	22 835 479	3.6	3.2	3.6
Purchased utilities, total.....	3 189 180	2.4	.4	2.4
Cost of purchased transportation, shipping and warehousing services.....	7 559 932	2.3	1.0	2.2
Cost of purchased repair and maintenance services.....	3 774 162	2.6	.5	2.7
Cost of purchased printing services.....	4 756 518	3.5	.7	3.8
Cost of purchased advertising and promotional services.....	9 895 974	2.7	1.4	2.8
Cost of purchased legal services.....	6 028 254	5.0	.8	4.8
Cost of purchased accounting, auditing, and bookkeeping services.....	3 317 164	2.0	.5	2.0
Cost of purchased management consulting, administrative services and other professional services.....	16 632 550	3.7	2.3	3.5
Purchased communication services.....	8 833 739	1.5	1.2	1.6
Cost of purchased custom coded original software (expensed) including adaptation of off-the-shelf software.....	2 007 401	2.9	.3	2.8
Cost of system support design and services including web design.....	1 408 366	3.1	.2	3.1
Cost of data processing and other purchased computer services, except communications.....	1 110 114	4.1	.2	4.1
Lease and rental payments.....	36 370 708	1.2	5.0	1.2
Cost of insurance.....	10 022 957	2.4	1.4	2.4
Taxes and license fees.....	5 220 655	1.6	.7	1.6
Depreciation and amortization charges.....	31 895 821	1.6	4.4	1.5
Other operating expenses.....	S	S	S	S
5411, Legal services²				
Revenue.....	194 996 726	X	X	X
Operating expenses, total.....	132 870 173	1.5	68.1	1.5
Annual payroll.....	69 352 124	2.2	52.2	1.5
Employer costs for fringe benefits.....	10 377 108	2.3	7.8	2.0
Contract labor costs including temporary help.....	1 557 360	11.4	1.2	13.1
Expensed computer related supplies.....	768 915	5.1	.6	5.7
Cost of purchased packaging and containers.....	12 739	15.0	—	15.0
Other materials and supplies not for resale.....	2 509 976	5.7	1.9	5.5
Purchased utilities, total.....	417 064	6.0	.3	5.8
Cost of purchased transportation, shipping and warehousing services.....	1 134 700	3.0	.9	3.1
Cost of purchased repair and maintenance services.....	769 131	6.9	.6	7.3
Cost of purchased printing services.....	573 389	6.9	.4	5.9
Cost of purchased advertising and promotional services.....	2 420 779	9.0	1.8	8.8
Cost of purchased legal services.....	1 419 213	16.1	1.1	15.5
Cost of purchased accounting, auditing, and bookkeeping services.....	660 755	5.2	.5	5.1
Cost of purchased management consulting, administrative services and other professional services.....	1 392 617	15.3	1.0	14.4
Purchased communication services.....	1 957 748	3.5	1.5	3.5
Cost of purchased custom coded original software (expensed) including adaptation of off-the-shelf software.....	S	S	S	S
Cost of system support design and services including web design.....	195 449	13.6	.1	14.1
Cost of data processing and other purchased computer services, except communications.....	188 885	15.4	.1	15.7
Lease and rental payments.....	11 413 642	3.1	8.6	2.9
Cost of insurance.....	2 656 450	2.2	2.0	1.9
Taxes and license fees.....	1 059 273	4.9	.8	5.4
Depreciation and amortization charges.....	2 869 468	7.9	2.2	7.6
Other operating expenses.....	19 057 745	5.3	14.3	4.7

See footnotes at end of table.

Table 13. Revenue and Operating Expenses for NAICS (1997) Sector 54 by Kind of Business: 2002—Con.

[Data include enterprise support locations. Coefficients of variation represent the estimated relative standard error of the estimate. Information on confidentiality protection and the meaning of abbreviations and symbols can be found in the introductory text. For explanation of terms, see Appendix A. For information on estimation procedures, sampling error, and nonsampling error, see methodology section in Appendix C.]

Kind of business and item	Amount (\$1,000)	Coefficient of variation of amount (percent)	Percent of total operating expenses ¹ (percent)	Coefficient of variation of percent (percent)
54, PROFESSIONAL, SCIENTIFIC, AND TECHNICAL SERVICES—Con.				
541, Professional, scientific, and technical services ² —Con.				
5411, Legal services ² —Con.				
54111, Office of lawyers				
Revenue.....	185 030 022	X	X	X
Operating expenses, total.....	125 206 655	1.6	67.7	1.6
Annual payroll.....	66 477 377	2.3	53.1	1.5
Employer costs for fringe benefits.....	9 987 343	2.4	8.0	2.1
Contract labor costs including temporary help.....	1 367 381	9.4	1.1	11.1
Expensed computer related supplies.....	706 925	5.3	.6	5.8
Cost of purchased packaging and containers.....	12 287	15.3	—	15.3
Other materials and supplies not for resale.....	2 325 093	6.3	1.9	6.0
Purchased utilities, total.....	390 757	6.2	.3	5.9
Cost of purchased transportation, shipping and warehousing services.....	1 008 015	3.3	.8	3.5
Cost of purchased repair and maintenance services.....	726 906	7.0	.6	7.2
Cost of purchased printing services.....	386 330	8.2	.3	7.2
Cost of purchased advertising and promotional services.....	2 302 977	9.5	1.8	9.3
Cost of purchased legal services.....	1 263 832	18.0	1.0	17.3
Cost of purchased accounting, auditing, and bookkeeping services.....	616 364	5.7	.5	5.5
Cost of purchased management consulting, administrative services and other professional services.....	1 093 668	13.5	.9	12.9
Purchased communication services.....	1 869 017	3.7	1.5	3.5
Cost of purchased custom coded original software (expensed) including adaptation of off-the-shelf software.....	S	S	S	S
Cost of system support design and services including web design.....	182 832	14.7	.1	15.3
Cost of data processing and other purchased computer services, except communications.....	169 550	17.5	.1	17.8
Lease and rental payments.....	11 043 233	3.1	8.8	2.9
Cost of insurance.....	2 569 948	2.4	2.1	2.0
Taxes and license fees.....	1 013 558	5.1	.8	5.8
Depreciation and amortization charges.....	2 751 163	8.2	2.2	8.1
Other operating expenses.....	16 841 082	5.6	13.5	5.0
54119, Other legal services				
Revenue.....	9 966 704	X	X	X
Operating expenses, total.....	7 663 519	2.2	76.9	2.2
Annual payroll.....	2 874 747	5.1	37.5	5.3
Employer costs for fringe benefits.....	389 766	7.0	5.1	6.7
Contract labor costs including temporary help.....	S	S	S	S
Expensed computer related supplies.....	61 990	12.2	.8	12.3
Cost of purchased packaging and containers.....	S	S	S	S
Other materials and supplies not for resale.....	S	S	S	S
Purchased utilities, total.....	S	S	S	S
Cost of purchased transportation, shipping and warehousing services.....	126 686	9.9	1.7	9.2
Cost of purchased repair and maintenance services.....	42 224	17.0	.6	17.1
Cost of purchased printing services.....	S	S	S	S
Cost of purchased advertising and promotional services.....	117 802	19.2	1.5	18.1
Cost of purchased legal services.....	S	S	S	S
Cost of purchased accounting, auditing, and bookkeeping services.....	44 391	13.6	.6	13.5
Cost of purchased management consulting, administrative services and other professional services.....	S	S	S	S
Purchased communication services.....	88 731	8.5	1.2	7.8
Cost of purchased custom coded original software (expensed) including adaptation of off-the-shelf software.....	S	S	S	S
Cost of system support design and services including web design.....	12 617	17.9	.2	18.3
Cost of data processing and other purchased computer services, except communications.....	19 335	19.6	.3	20.8
Lease and rental payments.....	370 410	10.7	4.8	8.6
Cost of insurance.....	86 502	11.4	1.1	11.0
Taxes and license fees.....	45 715	13.4	.6	15.2
Depreciation and amortization charges.....	118 305	10.9	1.5	10.5
Other operating expenses.....	2 216 663	11.4	28.9	11.4
5412, Accounting, tax return preparation, bookkeeping, and payroll services				
Revenue.....	90 495 438	X	X	X
Operating expenses, total.....	65 077 152	1.3	71.9	1.3
Annual payroll.....	35 433 644	1.4	54.4	1.2
Employer costs for fringe benefits.....	5 235 702	1.6	8.0	1.8
Contract labor costs including temporary help.....	S	S	S	S
Expensed computer related supplies.....	860 501	6.0	1.3	5.7
Cost of purchased packaging and containers.....	S	S	S	S
Other materials and supplies not for resale.....	1 106 091	4.6	1.7	4.4
Purchased utilities, total.....	S	S	S	S
Cost of purchased transportation, shipping and warehousing services.....	1 282 568	1.9	2.0	2.6
Cost of purchased repair and maintenance services.....	331 652	9.1	.5	9.4
Cost of purchased printing services.....	120 650	4.9	.2	5.4
Cost of purchased advertising and promotional services.....	522 375	6.2	.8	6.0
Cost of purchased legal services.....	732 495	7.9	1.1	8.0
Cost of purchased accounting, auditing, and bookkeeping services.....	110 220	12.0	.2	11.5
Cost of purchased management consulting, administrative services and other professional services.....	1 007 701	9.3	1.5	9.8
Purchased communication services.....	855 535	3.1	1.3	2.7
Cost of purchased custom coded original software (expensed) including adaptation of off-the-shelf software.....	110 504	14.0	.2	14.2
Cost of system support design and services including web design.....	S	S	S	S
Cost of data processing and other purchased computer services, except communications.....	154 114	16.4	.2	15.7
Lease and rental payments.....	3 707 574	2.9	5.7	3.0
Cost of insurance.....	1 027 637	3.0	1.6	3.2
Taxes and license fees.....	408 458	7.0	.6	6.7
Depreciation and amortization charges.....	2 030 382	3.0	.3	3.5
Other operating expenses.....	8 676 156	7.1	13.3	6.0

See footnotes at end of table.

Table 13. Revenue and Operating Expenses for NAICS (1997) Sector 54 by Kind of Business: 2002—Con.

[Data include enterprise support locations. Coefficients of variation represent the estimated relative standard error of the estimate. Information on confidentiality protection and the meaning of abbreviations and symbols can be found in the introductory text. For explanation of terms, see Appendix A. For information on estimation procedures, sampling error, and nonsampling error, see methodology section in Appendix C.]

Kind of business and item	Amount (\$1,000)	Coefficient of variation of amount (percent)	Percent of total operating expenses ¹ (percent)	Coefficient of variation of percent (percent)
54, PROFESSIONAL, SCIENTIFIC, AND TECHNICAL SERVICES—Con.				
541, Professional, scientific, and technical services ² —Con.				
5412, Accounting, tax return preparation, bookkeeping, and payroll services—Con.				
54121, Accounting, tax return preparation, bookkeeping, and payroll services				
Revenue.....	90 495 438	X	X	X
Operating expenses, total.....	65 077 152	1.3	71.9	1.3
Annual payroll.....	35 433 644	1.4	54.4	1.2
Employer costs for fringe benefits.....	5 235 702	1.6	8.0	1.8
Contract labor costs including temporary help.....	S	S	S	S
Expensed computer related supplies.....	860 501	6.0	1.3	5.7
Cost of purchased packaging and containers.....	S	S	S	S
Other materials and supplies not for resale.....	1 106 091	4.6	1.7	4.4
Purchased utilities, total.....	S	S	S	S
Cost of purchased transportation, shipping and warehousing services.....	1 282 568	1.9	2.0	2.6
Cost of purchased repair and maintenance services.....	331 652	9.1	.5	9.4
Cost of purchased printing services.....	120 650	4.9	.2	5.4
Cost of purchased advertising and promotional services.....	522 375	6.2	.8	6.0
Cost of purchased legal services.....	732 495	7.9	1.1	8.0
Cost of purchased accounting, auditing, and bookkeeping services.....	110 220	12.0	.2	11.5
Cost of purchased management consulting, administrative services and other professional services.....	1 007 701	9.3	1.5	9.8
Purchased communication services.....	855 535	3.1	1.3	2.7
Cost of purchased custom coded original software (expensed) including adaptation of off-the-shelf software.....	110 504	14.0	.2	14.2
Cost of system support design and services including web design.....	S	S	S	S
Cost of data processing and other purchased computer services, except communications.....	154 114	16.4	.2	15.7
Lease and rental payments.....	3 707 574	2.9	5.7	3.0
Cost of insurance.....	1 027 637	3.0	1.6	3.2
Taxes and license fees.....	408 458	7.0	.6	6.7
Depreciation and amortization charges.....	2 030 382	3.0	3.1	3.5
Other operating expenses.....	8 676 156	7.1	13.3	6.0
541211, Offices of certified public accountants				
Revenue.....	50 116 531	X	X	X
Operating expenses, total.....	35 616 047	1.9	71.1	1.9
Annual payroll.....	18 798 191	2.5	52.8	2.0
Employer costs for fringe benefits.....	2 923 239	1.9	8.2	2.5
Contract labor costs including temporary help.....	S	S	S	S
Expensed computer related supplies.....	573 590	8.7	1.6	8.1
Cost of purchased packaging and containers.....	S	S	S	S
Other materials and supplies not for resale.....	S	S	S	S
Purchased utilities, total.....	S	S	S	S
Cost of purchased transportation, shipping and warehousing services.....	181 854	6.2	.5	6.8
Cost of purchased repair and maintenance services.....	175 938	8.8	.5	7.0
Cost of purchased printing services.....	79 763	7.4	.2	8.2
Cost of purchased advertising and promotional services.....	244 086	13.1	.7	12.6
Cost of purchased legal services.....	619 605	9.6	1.7	9.7
Cost of purchased accounting, auditing, and bookkeeping services.....	S	S	S	S
Cost of purchased management consulting, administrative services and other professional services.....	641 793	14.2	1.8	15.9
Purchased communication services.....	471 248	4.8	1.3	4.1
Cost of purchased custom coded original software (expensed) including adaptation of off-the-shelf software.....	S	S	S	S
Cost of system support design and services including web design.....	S	S	S	S
Cost of data processing and other purchased computer services, except communications.....	S	S	S	S
Lease and rental payments.....	2 439 997	4.2	6.9	4.3
Cost of insurance.....	805 279	4.0	2.3	4.3
Taxes and license fees.....	272 250	10.1	.8	9.9
Depreciation and amortization charges.....	1 101 444	3.9	3.1	4.2
Other operating expenses.....	4 821 424	10.5	13.5	8.6
541213, Tax return preparation services				
Revenue.....	5 261 287	X	X	X
Operating expenses, total.....	3 371 625	1.4	64.1	1.4
Annual payroll.....	1 276 128	1.9	37.8	1.4
Employer costs for fringe benefits.....	152 478	3.5	4.5	3.6
Contract labor costs including temporary help.....	61 630	18.7	1.8	18.3
Expensed computer related supplies.....	46 476	8.6	1.4	8.2
Cost of purchased packaging and containers.....	S	S	S	S
Other materials and supplies not for resale.....	49 180	8.3	1.5	7.7
Purchased utilities, total.....	21 951	10.6	.7	9.1
Cost of purchased transportation, shipping and warehousing services.....	72 668	3.5	2.2	3.9
Cost of purchased repair and maintenance services.....	25 533	19.4	.8	16.6
Cost of purchased printing services.....	S	S	S	S
Cost of purchased advertising and promotional services.....	143 209	3.9	4.2	3.3
Cost of purchased legal services.....	17 393	3.9	.5	3.9
Cost of purchased accounting, auditing, and bookkeeping services.....	S	S	S	S
Cost of purchased management consulting, administrative services and other professional services.....	40 527	18.0	1.2	17.6
Purchased communication services.....	68 646	4.4	2.0	4.8
Cost of purchased custom coded original software (expensed) including adaptation of off-the-shelf software.....	14 771	15.3	.4	16.1
Cost of system support design and services including web design.....	6 976	6.3	.2	6.5
Cost of data processing and other purchased computer services, except communications.....	S	S	S	S
Lease and rental payments.....	328 239	3.5	9.7	3.4
Cost of insurance.....	18 520	10.0	.5	9.1
Taxes and license fees.....	17 340	10.2	.5	9.5
Depreciation and amortization charges.....	146 828	4.4	4.4	3.9
Other operating expenses.....	833 183	3.0	24.7	2.7

See footnotes at end of table.

Table 13. Revenue and Operating Expenses for NAICS (1997) Sector 54 by Kind of Business: 2002—Con.

[Data include enterprise support locations. Coefficients of variation represent the estimated relative standard error of the estimate. Information on confidentiality protection and the meaning of abbreviations and symbols can be found in the introductory text. For explanation of terms, see Appendix A. For information on estimation procedures, sampling error, and nonsampling error, see methodology section in Appendix C.]

Kind of business and item	Amount (\$1,000)	Coefficient of variation of amount (percent)	Percent of total operating expenses ¹ (percent)	Coefficient of variation of percent (percent)
54, PROFESSIONAL, SCIENTIFIC, AND TECHNICAL SERVICES—Con.				
541, Professional, scientific, and technical services ² —Con.				
5412, Accounting, tax return preparation, bookkeeping, and payroll services—Con.				
54121, Accounting, tax return preparation, bookkeeping, and payroll services—Con.				
541214, Payroll services				
Revenue.....	21 504 520	X	X	X
Operating expenses, total.....	16 460 205	1.0	76.5	1.0
Annual payroll.....	11 230 354	1.4	68.2	.6
Employer costs for fringe benefits.....	1 456 967	1.3	8.9	.8
Contract labor costs including temporary help.....	121 888	2.2	.7	3.1
Expensed computer related supplies.....	100 636	2.3	.6	2.3
Cost of purchased packaging and containers.....	S	S	S	S
Other materials and supplies not for resale.....	S	S	S	S
Purchased utilities, total.....	34 550	3.6	.2	3.6
Cost of purchased transportation, shipping and warehousing services.....	704 682	1.7	4.3	2.0
Cost of purchased repair and maintenance services.....	54 488	3.3	.3	3.6
Cost of purchased printing services.....	5 019	14.7	—	13.9
Cost of purchased advertising and promotional services.....	50 505	2.6	.3	2.5
Cost of purchased legal services.....	S	S	S	S
Cost of purchased accounting, auditing, and bookkeeping services.....	15 437	7.7	.1	7.5
Cost of purchased management consulting, administrative services and other professional services.....	S	S	S	S
Purchased communication services.....	129 658	4.4	.8	4.4
Cost of purchased custom coded original software (expensed) including adaptation of off-the-shelf software.....	1 302	16.1	—	15.5
Cost of system support design and services including web design.....	S	S	S	S
Cost of data processing and other purchased computer services, except communications.....	S	S	S	S
Lease and rental payments.....	348 866	3.7	2.1	3.9
Cost of insurance.....	33 209	6.3	.2	5.8
Taxes and license fees.....	15 484	5.0	.1	4.8
Depreciation and amortization charges.....	372 769	1.8	2.3	1.9
Other operating expenses.....	1 615 695	2.2	9.8	2.2
541219, Other accounting services				
Revenue.....	13 613 100	X	X	X
Operating expenses, total.....	9 629 275	1.8	70.7	1.8
Annual payroll.....	4 128 971	3.5	42.9	3.0
Employer costs for fringe benefits.....	703 018	4.8	7.3	4.0
Contract labor costs including temporary help.....	S	S	S	S
Expensed computer related supplies.....	S	S	S	S
Cost of purchased packaging and containers.....	S	S	S	S
Other materials and supplies not for resale.....	S	S	S	S
Purchased utilities, total.....	S	S	S	S
Cost of purchased transportation, shipping and warehousing services.....	S	S	S	S
Cost of purchased repair and maintenance services.....	S	S	S	S
Cost of purchased printing services.....	S	S	S	S
Cost of purchased advertising and promotional services.....	S	S	S	S
Cost of purchased legal services.....	S	S	S	S
Cost of purchased accounting, auditing, and bookkeeping services.....	S	S	S	S
Cost of purchased management consulting, administrative services and other professional services.....	S	S	S	S
Purchased communication services.....	185 983	6.5	1.9	6.8
Cost of purchased custom coded original software (expensed) including adaptation of off-the-shelf software.....	21 656	15.3	.2	15.3
Cost of system support design and services including web design.....	S	S	S	S
Cost of data processing and other purchased computer services, except communications.....	S	S	S	S
Lease and rental payments.....	590 473	6.3	6.1	5.5
Cost of insurance.....	S	S	S	S
Taxes and license fees.....	S	S	S	S
Depreciation and amortization charges.....	S	S	S	S
Other operating expenses.....	S	S	S	S
5413, Architectural, engineering, and related services ³				
Revenue.....	165 955 711	X	X	X
Operating expenses, total.....	135 724 870	1.3	81.8	1.3
Annual payroll.....	60 170 924	1.8	44.3	1.4
Employer costs for fringe benefits.....	10 841 507	2.1	8.0	2.0
Contract labor costs including temporary help.....	5 125 165	6.5	3.8	6.9
Expensed computer related supplies.....	768 916	4.5	.6	4.1
Cost of purchased packaging and containers.....	S	S	S	S
Other materials and supplies not for resale.....	S	S	S	S
Purchased utilities, total.....	6 626 284	13.1	4.9	12.9
Cost of purchased transportation, shipping and warehousing services.....	491 054	4.7	.4	4.8
Cost of purchased repair and maintenance services.....	608 956	10.5	.4	10.1
Cost of purchased printing services.....	579 004	3.8	.4	3.8
Cost of purchased advertising and promotional services.....	590 122	7.3	.4	7.3
Cost of purchased legal services.....	583 914	9.2	.4	8.1
Cost of purchased accounting, auditing, and bookkeeping services.....	543 598	3.6	.4	3.6
Cost of purchased management consulting, administrative services and other professional services.....	493 332	6.0	.4	5.7
Purchased communication services.....	4 765 238	6.8	3.5	6.7
Cost of purchased custom coded original software (expensed) including adaptation of off-the-shelf software.....	1 186 255	5.6	.9	5.4
Cost of system support design and services including web design.....	77 777	11.0	.1	11.0
Cost of data processing and other purchased computer services, except communications.....	45 176	8.1	—	8.1
Lease and rental payments.....	4 523 090	3.8	3.3	3.9
Cost of insurance.....	3 150 097	7.8	2.3	7.2
Taxes and license fees.....	882 193	7.5	.6	7.9
Depreciation and amortization charges.....	2 926 128	6.2	2.2	5.2
Other operating expenses.....	S	S	S	S

See footnotes at end of table.

Table 13. Revenue and Operating Expenses for NAICS (1997) Sector 54 by Kind of Business: 2002—Con.

[Data include enterprise support locations. Coefficients of variation represent the estimated relative standard error of the estimate. Information on confidentiality protection and the meaning of abbreviations and symbols can be found in the introductory text. For explanation of terms, see Appendix A. For information on estimation procedures, sampling error, and nonsampling error, see methodology section in Appendix C.]

Kind of business and item	Amount (\$1,000)	Coefficient of variation of amount (percent)	Percent of total operating expenses ¹ (percent)	Coefficient of variation of percent (percent)
54, PROFESSIONAL, SCIENTIFIC, AND TECHNICAL SERVICES—Con.				
541, Professional, scientific, and technical services ² —Con.				
5413, Architectural, engineering, and related services ³ —Con.				
54131, Architectural services				
Revenue.....	27 543 933	X	X	X
Operating expenses, total.....	20 616 822	1.3	74.9	1.3
Annual payroll.....	10 232 136	2.5	49.6	2.1
Employer costs for fringe benefits.....	1 665 681	3.2	8.1	2.9
Contract labor costs including temporary help.....	583 719	20.0	2.8	21.3
Expensed computer related supplies.....	157 534	8.4	.8	8.9
Cost of purchased packaging and containers.....	S	S	S	S
Other materials and supplies not for resale.....	367 285	11.2	1.8	11.2
Purchased utilities, total.....	51 722	8.8	.3	8.3
Cost of purchased transportation, shipping and warehousing services.....	88 337	6.0	.4	6.0
Cost of purchased repair and maintenance services.....	98 215	8.6	.5	8.4
Cost of purchased printing services.....	325 713	7.4	1.6	8.2
Cost of purchased advertising and promotional services.....	124 650	8.0	.6	7.8
Cost of purchased legal services.....	82 500	5.8	.4	6.1
Cost of purchased accounting, auditing, and bookkeeping services.....	110 080	5.3	.5	4.9
Cost of purchased management consulting, administrative services and other professional services.....	1 550 206	13.5	7.5	13.3
Purchased communication services.....	230 383	4.0	1.1	3.9
Cost of purchased custom coded original software (expensed) including adaptation of off-the-shelf software.....	S	S	S	S
Cost of system support design and services including web design.....	23 973	17.0	.1	17.8
Cost of data processing and other purchased computer services, except communications.....	8 215	17.2	—	17.9
Lease and rental payments.....	1 170 088	3.7	5.7	3.9
Cost of insurance.....	436 192	5.3	2.1	4.6
Taxes and license fees.....	122 006	10.4	.6	10.6
Depreciation and amortization charges.....	366 004	7.6	1.8	7.3
Other operating expenses.....	2 807 251	8.3	13.6	7.8
54133, Engineering services				
Revenue.....	120 877 645	X	X	X
Operating expenses, total.....	100 618 743	1.6	83.2	1.6
Annual payroll.....	43 010 559	2.6	42.7	2.0
Employer costs for fringe benefits.....	7 941 437	2.9	7.9	2.8
Contract labor costs including temporary help.....	3 877 925	8.0	3.9	8.7
Expensed computer related supplies.....	525 656	5.3	.5	4.5
Cost of purchased packaging and containers.....	6 807	11.5	—	10.1
Other materials and supplies not for resale.....	5 558 671	15.5	5.5	15.3
Purchased utilities, total.....	257 037	4.7	.3	4.2
Cost of purchased transportation, shipping and warehousing services.....	379 573	16.5	.4	15.9
Cost of purchased repair and maintenance services.....	304 472	6.1	.3	6.1
Cost of purchased printing services.....	229 314	13.7	.2	13.1
Cost of purchased advertising and promotional services.....	371 193	14.8	.4	13.3
Cost of purchased legal services.....	387 908	4.7	.4	4.5
Cost of purchased accounting, auditing, and bookkeeping services.....	300 273	8.6	.3	8.3
Cost of purchased management consulting, administrative services and other professional services.....	2 961 182	7.0	2.9	7.2
Purchased communication services.....	756 964	8.4	.8	7.8
Cost of purchased custom coded original software (expensed) including adaptation of off-the-shelf software.....	S	S	S	S
Cost of system support design and services including web design.....	48 846	17.9	—	17.6
Cost of data processing and other purchased computer services, except communications.....	31 065	8.4	—	8.2
Lease and rental payments.....	2 767 813	6.1	2.8	6.1
Cost of insurance.....	2 445 815	10.0	2.4	9.2
Taxes and license fees.....	605 429	9.3	.6	10.0
Depreciation and amortization charges.....	1 870 072	9.1	1.9	7.5
Other operating expenses.....	S	S	S	S
54134, Drafting services				
Revenue.....	1 260 048	X	X	X
Operating expenses, total.....	S	S	S	S
Annual payroll.....	270 354	14.2	S	S
Employer costs for fringe benefits.....	45 393	17.4	S	S
Contract labor costs including temporary help.....	S	S	S	S
Expensed computer related supplies.....	9 790	16.0	S	S
Cost of purchased packaging and containers.....	S	S	S	S
Other materials and supplies not for resale.....	S	S	S	S
Purchased utilities, total.....	S	S	S	S
Cost of purchased transportation, shipping and warehousing services.....	S	S	S	S
Cost of purchased repair and maintenance services.....	S	S	S	S
Cost of purchased printing services.....	S	S	S	S
Cost of purchased advertising and promotional services.....	S	S	S	S
Cost of purchased legal services.....	S	S	S	S
Cost of purchased accounting, auditing, and bookkeeping services.....	7 554	17.4	S	S
Cost of purchased management consulting, administrative services and other professional services.....	S	S	S	S
Purchased communication services.....	12 746	12.6	S	S
Cost of purchased custom coded original software (expensed) including adaptation of off-the-shelf software.....	S	S	S	S
Cost of system support design and services including web design.....	S	S	S	S
Cost of data processing and other purchased computer services, except communications.....	S	—	S	S
Lease and rental payments.....	36 130	12.5	S	S
Cost of insurance.....	10 994	10.1	S	S
Taxes and license fees.....	S	S	S	S
Depreciation and amortization charges.....	7 107	14.8	S	S
Other operating expenses.....	S	S	S	S

See footnotes at end of table.

Table 13. Revenue and Operating Expenses for NAICS (1997) Sector 54 by Kind of Business: 2002—Con.

[Data include enterprise support locations. Coefficients of variation represent the estimated relative standard error of the estimate. Information on confidentiality protection and the meaning of abbreviations and symbols can be found in the introductory text. For explanation of terms, see Appendix A. For information on estimation procedures, sampling error, and nonsampling error, see methodology section in Appendix C.]

Kind of business and item	Amount (\$1,000)	Coefficient of variation of amount (percent)	Percent of total operating expenses ¹ (percent)	Coefficient of variation of percent (percent)
54, PROFESSIONAL, SCIENTIFIC, AND TECHNICAL SERVICES—Con.				
541, Professional, scientific, and technical services ² —Con.				
5413, Architectural, engineering, and related services ³ —Con.				
54135, Building inspection services				
Revenue.....	1 630 433	X	X	X
Operating expenses, total.....	\$	\$	\$	\$
Annual payroll.....	495 740	11.6		
Employer costs for fringe benefits.....	\$	\$	\$	\$
Contract labor costs including temporary help.....	\$	\$	\$	\$
Expensed computer related supplies.....	\$	\$	\$	\$
Cost of purchased packaging and containers.....	\$	\$	\$	\$
Other materials and supplies not for resale.....	\$	\$	\$	\$
Purchased utilities, total.....	\$	\$	\$	\$
Cost of purchased transportation, shipping and warehousing services.....	\$	\$	\$	\$
Cost of purchased repair and maintenance services.....	\$	\$	\$	\$
Cost of purchased printing services.....	\$	\$	\$	\$
Cost of purchased advertising and promotional services.....	\$	\$	\$	\$
Cost of purchased legal services.....	\$	\$	\$	\$
Cost of purchased accounting, auditing, and bookkeeping services.....	\$	\$	\$	\$
Cost of purchased management consulting, administrative services and other professional services.....	\$	\$	\$	\$
Purchased communication services.....	29 964	11.6		
Cost of purchased custom coded original software (expensed) including adaptation of off-the-shelf software.....	\$	\$	\$	\$
Cost of system support design and services including web design.....	\$	\$	\$	\$
Cost of data processing and other purchased computer services, except communications.....	\$	\$	\$	\$
Lease and rental payments.....	32 182	13.2		
Cost of insurance.....	\$	\$	\$	\$
Taxes and license fees.....	\$	\$	\$	\$
Depreciation and amortization charges.....	\$	\$	\$	\$
Other operating expenses.....	\$	\$	\$	\$
54136, Geophysical surveying and mapping services				
Revenue.....	1 188 607	X	X	X
Operating expenses, total.....	1 123 189	2.8	94.5	2.8
Annual payroll.....	471 318	3.8	42.0	1.8
Employer costs for fringe benefits.....	95 438	2.8	8.5	4.1
Contract labor costs including temporary help.....	76 961	19.0	6.9	18.6
Expensed computer related supplies.....	\$	\$	\$	\$
Cost of purchased packaging and containers.....	39	8.5	—	11.6
Other materials and supplies not for resale.....	40 444	10.4	3.6	12.2
Purchased utilities, total.....	18 839	7.2	1.7	10.2
Cost of purchased transportation, shipping and warehousing services.....	3 829	18.1	.3	16.9
Cost of purchased repair and maintenance services.....	22 773	9.3	2.0	12.4
Cost of purchased printing services.....	1 460	7.1	.1	6.8
Cost of purchased advertising and promotional services.....	4 452	5.9	.4	6.1
Cost of purchased legal services.....	13 695	16.4	1.2	12.2
Cost of purchased accounting, auditing, and bookkeeping services.....	3 555	7.6	.3	6.5
Cost of purchased management consulting, administrative services and other professional services.....	5 306	8.2	.5	11.0
Purchased communication services.....	12 189	12.3	1.1	9.5
Cost of purchased custom coded original software (expensed) including adaptation of off-the-shelf software.....	61	11.3	—	14.9
Cost of system support design and services including web design.....	479	11.3	—	14.9
Cost of data processing and other purchased computer services, except communications.....	1 071	11.0	.1	14.6
Lease and rental payments.....	53 189	3.2	4.7	5.4
Cost of insurance.....	18 163	8.0	1.6	6.8
Taxes and license fees.....	\$	\$	\$	\$
Depreciation and amortization charges.....	140 617	5.5	12.5	6.8
Other operating expenses.....	133 323	12.7	11.9	10.1
54137, Surveying and mapping (except geophysical) services				
Revenue.....	4 569 246	X	X	X
Operating expenses, total.....	3 677 914	2.1	80.5	2.1
Annual payroll.....	2 016 890	3.8	54.8	3.3
Employer costs for fringe benefits.....	344 876	4.1	9.4	3.3
Contract labor costs including temporary help.....	\$	\$	\$	\$
Expensed computer related supplies.....	32 860	10.1	.9	9.7
Cost of purchased packaging and containers.....	\$	\$	\$	\$
Other materials and supplies not for resale.....	82 422	9.1	2.2	10.2
Purchased utilities, total.....	18 484	8.6	.5	9.6
Cost of purchased transportation, shipping and warehousing services.....	14 490	9.8	.4	10.2
Cost of purchased repair and maintenance services.....	36 157	19.3	1.0	24.1
Cost of purchased printing services.....	7 730	18.2	.2	17.3
Cost of purchased advertising and promotional services.....	18 090	11.2	.5	10.7
Cost of purchased legal services.....	11 817	13.3	.3	14.5
Cost of purchased accounting, auditing, and bookkeeping services.....	25 945	18.5	.7	19.3
Cost of purchased management consulting, administrative services and other professional services.....	\$	\$	\$	\$
Purchased communication services.....	\$	\$	\$	\$
Cost of purchased custom coded original software (expensed) including adaptation of off-the-shelf software.....	\$	\$	\$	\$
Cost of system support design and services including web design.....	\$	\$	\$	\$
Cost of data processing and other purchased computer services, except communications.....	\$	\$	\$	\$
Lease and rental payments.....	127 593	4.6	3.5	5.1
Cost of insurance.....	91 317	5.3	2.5	5.6
Taxes and license fees.....	29 804	10.3	.8	11.6
Depreciation and amortization charges.....	165 869	12.3	4.5	11.2
Other operating expenses.....	\$	\$	\$	\$

See footnotes at end of table.

Table 13. Revenue and Operating Expenses for NAICS (1997) Sector 54 by Kind of Business: 2002—Con.

[Data include enterprise support locations. Coefficients of variation represent the estimated relative standard error of the estimate. Information on confidentiality protection and the meaning of abbreviations and symbols can be found in the introductory text. For explanation of terms, see Appendix A. For information on estimation procedures, sampling error, and nonsampling error, see methodology section in Appendix C.]

Kind of business and item	Amount (\$1,000)	Coefficient of variation of amount (percent)	Percent of total operating expenses ¹ (percent)	Coefficient of variation of percent (percent)
54, PROFESSIONAL, SCIENTIFIC, AND TECHNICAL SERVICES—Con.				
541, Professional, scientific, and technical services ² —Con.				
5413, Architectural, engineering, and related services ³ —Con.				
54138, Testing laboratories				
Revenue.....	8 885 799	X	X	X
Operating expenses, total.....	7 738 639	2.1	87.1	2.1
Annual payroll.....	3 673 928	3.9	47.5	3.4
Employer costs for fringe benefits.....	672 173	6.4	8.7	5.1
Contract labor costs including temporary help.....	118 623	11.6	1.5	11.9
Expensed computer related supplies.....	24 746	11.0	.3	10.0
Cost of purchased packaging and containers.....	S	S	S	S
Other materials and supplies not for resale.....	525 946	8.1	6.8	7.7
Purchased utilities, total.....	S	S	S	S
Cost of purchased transportation, shipping and warehousing services.....	95 994	8.5	1.2	9.2
Cost of purchased repair and maintenance services.....	111 191	11.7	1.4	10.8
Cost of purchased printing services.....	16 078	12.5	.2	12.0
Cost of purchased advertising and promotional services.....	39 129	15.3	.5	14.2
Cost of purchased legal services.....	33 656	8.4	.4	8.0
Cost of purchased accounting, auditing, and bookkeeping services.....	21 929	9.9	.3	11.2
Cost of purchased management consulting, administrative services and other professional services.....	157 255	14.4	2.0	15.0
Purchased communication services.....	80 001	10.8	1.0	9.7
Cost of purchased custom coded original software (expensed) including adaptation of off-the-shelf software.....	5 407	13.1	.1	12.7
Cost of system support design and services including web design.....	S	S	S	S
Cost of data processing and other purchased computer services, except communications.....	S	S	S	S
Lease and rental payments.....	336 095	9.6	4.3	9.2
Cost of insurance.....	107 201	7.9	1.4	6.8
Taxes and license fees.....	95 142	12.7	1.2	12.4
Depreciation and amortization charges.....	357 160	6.4	4.6	5.6
Other operating expenses.....	S	S	S	S
5414, Specialized design services				
Revenue.....	22 148 351	X	X	X
Operating expenses, total.....	12 811 884	1.4	57.8	1.4
Annual payroll.....	5 327 429	1.4	41.6	1.1
Employer costs for fringe benefits.....	673 172	1.9	5.3	1.4
Contract labor costs including temporary help.....	577 410	6.3	4.5	6.2
Expensed computer related supplies.....	99 483	5.2	.8	5.5
Cost of purchased packaging and containers.....	12 937	13.4	.1	13.4
Other materials and supplies not for resale.....	S	S	S	S
Purchased utilities, total.....	S	S	S	S
Cost of purchased transportation, shipping and warehousing services.....	S	S	S	S
Cost of purchased repair and maintenance services.....	73 680	5.2	.6	5.3
Cost of purchased printing services.....	525 830	7.0	4.1	6.5
Cost of purchased advertising and promotional services.....	237 625	16.6	1.9	17.1
Cost of purchased legal services.....	S	S	S	S
Cost of purchased accounting, auditing, and bookkeeping services.....	127 494	3.3	1.0	3.3
Cost of purchased management consulting, administrative services and other professional services.....	183 809	14.5	1.4	14.3
Purchased communication services.....	165 006	3.5	1.3	3.5
Cost of purchased custom coded original software (expensed) including adaptation of off-the-shelf software.....	4 475	18.3	—	18.4
Cost of system support design and services including web design.....	13 795	13.3	.1	13.6
Cost of data processing and other purchased computer services, except communications.....	6 240	10.7	—	11.3
Lease and rental payments.....	783 411	2.2	6.1	2.5
Cost of insurance.....	133 991	2.2	1.0	2.9
Taxes and license fees.....	112 111	7.8	.9	7.9
Depreciation and amortization charges.....	405 476	2.8	3.2	3.3
Other operating expenses.....	S	S	S	S
5415, Computer systems design and related services				
Revenue.....	183 904 764	X	X	X
Operating expenses, total.....	150 905 022	.4	82.1	.4
Annual payroll.....	66 815 325	.7	44.3	.7
Employer costs for fringe benefits.....	10 138 147	1.2	6.7	1.1
Contract labor costs including temporary help.....	7 188 599	6.8	4.8	6.4
Expensed computer related supplies.....	1 618 855	8.6	1.1	8.9
Cost of purchased packaging and containers.....	15 513	7.2	—	6.9
Other materials and supplies not for resale.....	3 476 082	2.8	2.3	2.7
Purchased utilities, total.....	350 377	5.8	.2	5.5
Cost of purchased transportation, shipping and warehousing services.....	638 021	3.2	.4	3.1
Cost of purchased repair and maintenance services.....	638 353	2.9	.4	2.8
Cost of purchased printing services.....	151 838	9.5	.1	9.4
Cost of purchased advertising and promotional services.....	1 939 982	3.2	1.3	3.4
Cost of purchased legal services.....	1 019 194	4.5	.7	4.6
Cost of purchased accounting, auditing, and bookkeeping services.....	590 506	1.9	.4	1.8
Cost of purchased management consulting, administrative services and other professional services.....	2 371 323	2.5	1.6	2.3
Purchased communication services.....	2 231 742	2.4	1.5	2.4
Cost of purchased custom coded original software (expensed) including adaptation of off-the-shelf software.....	1 452 380	4.0	1.0	3.8
Cost of system support design and services including web design.....	465 007	7.9	.3	8.1
Cost of data processing and other purchased computer services, except communications.....	340 824	4.0	.2	4.0
Lease and rental payments.....	5 753 923	2.6	3.8	2.4
Cost of insurance.....	793 243	3.4	.5	3.5
Taxes and license fees.....	1 045 779	2.3	.7	2.1
Depreciation and amortization charges.....	13 140 701	1.9	8.7	1.9
Other operating expenses.....	S	S	S	S

See footnotes at end of table.

Table 13. Revenue and Operating Expenses for NAICS (1997) Sector 54 by Kind of Business: 2002—Con.

[Data include enterprise support locations. Coefficients of variation represent the estimated relative standard error of the estimate. Information on confidentiality protection and the meaning of abbreviations and symbols can be found in the introductory text. For explanation of terms, see Appendix A. For information on estimation procedures, sampling error, and nonsampling error, see methodology section in Appendix C.]

Kind of business and item	Amount (\$1,000)	Coefficient of variation of amount (percent)	Percent of total operating expenses ¹ (percent)	Coefficient of variation of percent (percent)
54, PROFESSIONAL, SCIENTIFIC, AND TECHNICAL SERVICES—Con.				
541, Professional, scientific, and technical services ² —Con.				
5416, Management, scientific, and technical consulting services				
Revenue	124 549 346	X	X	X
Operating expenses, total	93 403 697	.9	75.0	.9
Annual payroll	43 734 138	1.4	46.8	1.0
Employer costs for fringe benefits	\$	\$	\$	\$
Contract labor costs including temporary help	2 385 039	5.6	2.6	5.5
Expensed computer related supplies	\$	\$	\$	\$
Cost of purchased packaging and containers	\$	\$	\$	\$
Other materials and supplies not for resale	\$	\$	\$	\$
Purchased utilities, total	\$	\$	\$	\$
Cost of purchased transportation, shipping and warehousing services	1 645 564	6.1	1.8	6.0
Cost of purchased repair and maintenance services	382 891	14.2	.4	14.2
Cost of purchased printing services	\$	\$	\$	\$
Cost of purchased advertising and promotional services	1 322 978	6.9	1.4	6.8
Cost of purchased legal services	\$	\$	\$	\$
Cost of purchased accounting, auditing, and bookkeeping services	\$	\$	\$	\$
Cost of purchased management consulting, administrative services and other professional services	\$	\$	\$	\$
Purchased communication services	1 049 523	4.2	1.1	3.9
Cost of purchased custom coded original software (expensed) including adaptation of off-the-shelf software ..	116 893	11.3	.1	11.7
Cost of system support design and services including web design	423 950	4.7	.5	4.8
Cost of data processing and other purchased computer services, except communications	174 588	10.1	.2	10.0
Lease and rental payments	3 449 149	2.6	3.7	2.4
Cost of insurance	\$	\$	\$	\$
Taxes and license fees	\$	\$	\$	\$
Depreciation and amortization charges	\$	\$	\$	\$
Other operating expenses	\$	\$	\$	\$
54161, Management consulting services				
Revenue	106 445 093	X	X	X
Operating expenses, total	80 323 454	.9	75.5	.9
Annual payroll	37 668 194	1.4	46.9	1.1
Employer costs for fringe benefits	\$	\$	\$	\$
Contract labor costs including temporary help	1 758 267	6.9	2.2	6.9
Expensed computer related supplies	\$	\$	\$	\$
Cost of purchased packaging and containers	\$	\$	\$	\$
Other materials and supplies not for resale	\$	\$	\$	\$
Purchased utilities, total	\$	\$	\$	\$
Cost of purchased transportation, shipping and warehousing services	1 557 529	6.6	1.9	6.4
Cost of purchased repair and maintenance services	252 074	7.4	.3	7.5
Cost of purchased printing services	\$	\$	\$	\$
Cost of purchased advertising and promotional services	1 250 674	7.3	1.6	7.3
Cost of purchased legal services	\$	\$	\$	\$
Cost of purchased accounting, auditing, and bookkeeping services	\$	\$	\$	\$
Cost of purchased management consulting, administrative services and other professional services	\$	\$	\$	\$
Purchased communication services	885 116	4.7	1.1	4.5
Cost of purchased custom coded original software (expensed) including adaptation of off-the-shelf software ..	95 984	13.7	.1	14.2
Cost of system support design and services including web design	393 840	5.1	.5	5.2
Cost of data processing and other purchased computer services, except communications	163 982	10.9	.2	10.9
Lease and rental payments	2 939 052	2.7	3.7	2.8
Cost of insurance	\$	\$	\$	\$
Taxes and license fees	\$	\$	\$	\$
Depreciation and amortization charges	\$	\$	\$	\$
Other operating expenses	\$	\$	\$	\$
54162, Environmental consulting services				
Revenue	7 982 346	X	X	X
Operating expenses, total	5 876 681	1.2	73.6	1.2
Annual payroll	2 504 638	2.6	42.6	2.4
Employer costs for fringe benefits	469 027	2.8	8.0	2.7
Contract labor costs including temporary help	249 695	8.7	4.2	9.0
Expensed computer related supplies	27 649	5.9	.5	6.2
Cost of purchased packaging and containers	\$	\$	\$	\$
Other materials and supplies not for resale	\$	\$	\$	\$
Purchased utilities, total	40 602	7.4	.7	7.0
Cost of purchased transportation, shipping and warehousing services	40 525	10.9	.7	11.8
Cost of purchased repair and maintenance services	26 291	12.4	.4	11.3
Cost of purchased printing services	\$	\$	\$	\$
Cost of purchased advertising and promotional services	25 859	11.7	.4	11.4
Cost of purchased legal services	31 750	10.2	.5	10.4
Cost of purchased accounting, auditing, and bookkeeping services	34 484	4.0	.6	4.0
Cost of purchased management consulting, administrative services and other professional services	\$	\$	\$	\$
Purchased communication services	55 451	5.3	.9	5.3
Cost of purchased custom coded original software (expensed) including adaptation of off-the-shelf software ..	\$	\$	\$	\$
Cost of system support design and services including web design	\$	\$	\$	\$
Cost of data processing and other purchased computer services, except communications	\$	\$	\$	\$
Lease and rental payments	210 901	5.7	3.6	5.0
Cost of insurance	113 810	3.9	1.9	3.9
Taxes and license fees	55 618	12.6	.9	13.0
Depreciation and amortization charges	149 858	4.9	2.6	4.3
Other operating expenses	\$	\$	\$	\$

See footnotes at end of table.

Table 13. Revenue and Operating Expenses for NAICS (1997) Sector 54 by Kind of Business: 2002—Con.

[Data include enterprise support locations. Coefficients of variation represent the estimated relative standard error of the estimate. Information on confidentiality protection and the meaning of abbreviations and symbols can be found in the introductory text. For explanation of terms, see Appendix A. For information on estimation procedures, sampling error, and nonsampling error, see methodology section in Appendix C.]

Kind of business and item	Amount (\$1,000)	Coefficient of variation of amount (percent)	Percent of total operating expenses ¹ (percent)	Coefficient of variation of percent (percent)
54, PROFESSIONAL, SCIENTIFIC, AND TECHNICAL SERVICES—Con.				
541, Professional, scientific, and technical services ² —Con.				
5416, Management, scientific, and technical consulting services—Con.				
54169, Other scientific and technical consulting services				
Revenue.....	10 121 907	X	X	X
Operating expenses, total.....	7 203 561	1.5	71.2	1.5
Annual payroll.....	3 561 305	2.8	49.4	1.7
Employer costs for fringe benefits.....	573 676	3.4	8.0	2.2
Contract labor costs including temporary help.....	377 077	8.4	5.2	8.6
Expensed computer related supplies.....	47 167	5.6	.7	6.0
Cost of purchased packaging and containers.....	S	S	S	S
Other materials and supplies not for resale.....	126 749	6.1	1.8	5.8
Purchased utilities, total.....	S	S	S	S
Cost of purchased transportation, shipping and warehousing services.....	47 510	18.0	.7	18.5
Cost of purchased repair and maintenance services.....	S	S	S	S
Cost of purchased printing services.....	36 901	12.1	.5	12.1
Cost of purchased advertising and promotional services.....	46 445	6.0	.6	6.1
Cost of purchased legal services.....	47 174	3.7	.7	3.3
Cost of purchased accounting, auditing, and bookkeeping services.....	53 686	4.0	.7	3.3
Cost of purchased management consulting, administrative services and other professional services.....	184 647	10.8	2.6	11.7
Purchased communication services.....	108 956	3.8	1.5	4.2
Cost of purchased custom coded original software (expensed) including adaptation of off-the-shelf software.....	19 700	4.1	.3	4.5
Cost of system support design and services including web design.....	27 698	2.5	.4	3.4
Cost of data processing and other purchased computer services, except communications.....	9 305	7.9	.1	8.6
Lease and rental payments.....	299 197	4.5	4.2	4.0
Cost of insurance.....	99 202	7.9	1.4	7.0
Taxes and license fees.....	33 277	12.6	.5	12.4
Depreciation and amortization charges.....	232 743	6.9	3.2	6.0
Other operating expenses.....	S	S	S	S
5417, Scientific research and development services				
Revenue.....	65 280 523	X	X	X
Operating expenses, total.....	58 650 942	2.2	89.8	2.2
Annual payroll.....	23 807 300	3.2	40.6	2.9
Employer costs for fringe benefits.....	5 042 235	3.2	8.6	3.6
Contract labor costs including temporary help.....	2 012 678	9.9	3.4	10.6
Expensed computer related supplies.....	395 233	5.4	.7	5.7
Cost of purchased packaging and containers.....	55 040	10.5	.1	11.7
Other materials and supplies not for resale.....	3 521 198	8.6	6.0	8.5
Purchased utilities, total.....	614 006	4.7	1.0	5.8
Cost of purchased transportation, shipping and warehousing services.....	328 208	5.9	.6	6.3
Cost of purchased repair and maintenance services.....	477 641	5.3	.8	6.1
Cost of purchased printing services.....	147 855	5.7	.3	4.7
Cost of purchased advertising and promotional services.....	565 625	8.6	1.0	8.8
Cost of purchased legal services.....	1 133 365	16.6	1.9	15.4
Cost of purchased accounting, auditing, and bookkeeping services.....	274 874	10.2	.5	9.3
Cost of purchased management consulting, administrative services and other professional services.....	2 677 615	7.5	4.6	6.8
Purchased communication services.....	357 545	5.6	.6	5.9
Cost of purchased custom coded original software (expensed) including adaptation of off-the-shelf software.....	S	S	S	S
Cost of system support design and services including web design.....	75 372	7.3	.1	7.9
Cost of data processing and other purchased computer services, except communications.....	80 409	9.7	.1	7.9
Lease and rental payments.....	2 190 422	8.3	3.7	7.2
Cost of insurance.....	485 957	6.4	.8	6.9
Taxes and license fees.....	294 881	8.7	.5	6.7
Depreciation and amortization charges.....	3 607 935	8.0	6.2	6.8
Other operating expenses.....	10 433 923	8.8	17.8	7.0
5418, Advertising and related services				
Revenue.....	62 175 489	X	X	X
Operating expenses, total.....	44 579 017	1.3	71.7	1.3
Annual payroll.....	19 301 000	1.8	43.3	1.1
Employer costs for fringe benefits.....	2 863 778	1.9	6.4	1.4
Contract labor costs including temporary help.....	804 284	4.5	1.8	4.6
Expensed computer related supplies.....	297 198	3.5	.7	3.8
Cost of purchased packaging and containers.....	90 099	12.3	.2	12.2
Other materials and supplies not for resale.....	1 371 835	13.3	3.1	12.9
Purchased utilities, total.....	S	S	S	S
Cost of purchased transportation, shipping and warehousing services.....	1 302 022	9.0	2.9	9.7
Cost of purchased repair and maintenance services.....	242 558	3.1	.5	2.6
Cost of purchased printing services.....	1 625 836	6.6	3.6	6.3
Cost of purchased advertising and promotional services.....	1 196 003	9.5	2.7	9.9
Cost of purchased legal services.....	280 297	2.8	.6	3.1
Cost of purchased accounting, auditing, and bookkeeping services.....	218 409	3.5	.5	3.1
Cost of purchased management consulting, administrative services and other professional services.....	601 715	8.9	1.3	8.5
Purchased communication services.....	466 431	2.3	1.0	2.4
Cost of purchased custom coded original software (expensed) including adaptation of off-the-shelf software.....	26 736	9.6	.1	9.3
Cost of system support design and services including web design.....	49 332	6.1	.1	6.8
Cost of data processing and other purchased computer services, except communications.....	72 082	11.6	.2	10.7
Lease and rental payments.....	2 635 665	2.1	5.9	1.8
Cost of insurance.....	323 914	2.7	.7	2.5
Taxes and license fees.....	364 425	3.1	.8	3.3
Depreciation and amortization charges.....	1 929 174	2.1	4.3	2.0
Other operating expenses.....	S	S	S	S

See footnotes at end of table.

Table 13. **Revenue and Operating Expenses for NAICS (1997) Sector 54 by Kind of Business: 2002—Con.**

[Data include enterprise support locations. Coefficients of variation represent the estimated relative standard error of the estimate. Information on confidentiality protection and the meaning of abbreviations and symbols can be found in the introductory text. For explanation of terms, see Appendix A. For information on estimation procedures, sampling error, and nonsampling error, see methodology section in Appendix C.]

Kind of business and item	Amount (\$1,000)	Coefficient of variation of amount (percent)	Percent of total operating expenses ¹ (percent)	Coefficient of variation of percent (percent)
54, PROFESSIONAL, SCIENTIFIC, AND TECHNICAL SERVICES—Con.				
541, Professional, scientific, and technical services ² —Con.				
5419, Other professional, scientific, and technical services ⁴				
Revenue	52 034 071	X	X	X
Operating expenses, total	8 470 047	1.5		
Annual payroll	1 160 442	1.8		
Employer costs for fringe benefits				
Contract labor costs including temporary help				
Expensed computer related supplies				
Cost of purchased packaging and containers				
Other materials and supplies not for resale				
Purchased utilities, total				
Cost of purchased transportation, shipping and warehousing services				
Cost of purchased repair and maintenance services				
Cost of purchased printing services				
Cost of purchased advertising and promotional services	1 106 693	1.8		
Cost of purchased legal services				
Cost of purchased accounting, auditing, and bookkeeping services				
Cost of purchased management consulting, administrative services and other professional services				
Purchased communication services				
Cost of purchased custom coded original software (expensed) including adaptation of off-the-shelf software				
Cost of system support design and services including web design				
Cost of data processing and other purchased computer services, except communications	47 798	5.0		
Lease and rental payments				
Cost of insurance				
Taxes and license fees				
Depreciation and amortization charges				
Other operating expenses				

¹For data amounts presented for total operating expenses, the percentage represents total operating expenses as a percent of revenue.

²Excludes NAICS 54112, Office of Notaries, out of scope.

³Excludes NAICS 54132, Landscape Architectural Services, out of scope.

⁴Excludes NAICS 54194, Veterinary Services, out of scope.

Note 1: Detail may not add to total because of rounding.

Note 2: NAICS 54112, Offices of Notaries; NAICS 54132, Landscape Architectural Services; and NAICS 54194, Veterinary Services are out of scope.

Sources: 2002 Business Expenses Survey and 2002 Economic Census.

Table 14. Selected Detailed Operating Expenses for NAICS (1997) Sector 54 by Kind of Business: 2002

[Data include enterprise support locations. Coefficients of variation represent the estimated relative standard error of the estimate. Information on confidentiality protection and the meaning of abbreviations and symbols can be found in the introductory text. For explanation of terms, see Appendix A. For information on estimation procedures, sampling error, and nonsampling error, see methodology section in Appendix C.]

Item and kind of business	Amount (\$1,000)	Coefficient of variation (percent)
54, PROFESSIONAL, SCIENTIFIC, AND TECHNICAL SERVICES		
Operating expenses, total	722 829 156	.5
Lease and rental payments	36 370 708	1.2
Lease and rental payments for land, buildings, store space and offices	31 305 304	1.3
Lease and rental payments for machinery and equipment	5 065 404	1.5
Cost of purchased repair and maintenance services	3 774 162	2.6
Cost of purchased repair and maintenance services for buildings and related structures	1 512 143	4.0
Cost of purchased repair and maintenance services for machinery and equipment	2 262 019	2.6
Purchased utilities, total	3 189 180	2.4
Cost of purchased electricity	2 392 741	1.9
Cost of purchased fuels, except motor	419 518	3.6
Cost of purchased water, sewer and other utilities	376 921	10.3
Purchased communication services	8 833 739	1.5
Purchased computer related communication services	2 163 406	3.0
Purchased telephone, fax and other communication services	6 670 333	1.7
541, Professional, scientific, and technical services¹		
Operating expenses, total	722 829 156	.5
Lease and rental payments	36 370 708	1.2
Lease and rental payments for land, buildings, store space and offices	31 305 304	1.3
Lease and rental payments for machinery and equipment	5 065 404	1.5
Cost of purchased repair and maintenance services	3 774 162	2.6
Cost of purchased repair and maintenance services for buildings and related structures	1 512 143	4.0
Cost of purchased repair and maintenance services for machinery and equipment	2 262 019	2.6
Purchased utilities, total	3 189 180	2.4
Cost of purchased electricity	2 392 741	1.9
Cost of purchased fuels, except motor	419 518	3.6
Cost of purchased water, sewer and other utilities	376 921	10.3
Purchased communication services	8 833 739	1.5
Purchased computer related communication services	2 163 406	3.0
Purchased telephone, fax and other communication services	6 670 333	1.7
5411, Legal services¹		
Operating expenses, total	132 870 173	1.5
Lease and rental payments	11 413 642	3.1
Lease and rental payments for land, buildings, store space and offices	10 532 129	3.2
Lease and rental payments for machinery and equipment	881 513	4.7
Cost of purchased repair and maintenance services	769 131	6.9
Cost of purchased repair and maintenance services for buildings and related structures	326 061	11.4
Cost of purchased repair and maintenance services for machinery and equipment	443 069	7.1
Purchased utilities, total	417 064	6.0
Cost of purchased electricity	326 243	5.7
Cost of purchased fuels, except motor	58 309	13.4
Cost of purchased water, sewer and other utilities	32 512	11.9
Purchased communication services	1 957 748	3.5
Purchased computer related communication services	437 066	10.7
Purchased telephone, fax and other communication services	1 520 682	3.6
54111, Office of lawyers		
Operating expenses, total	125 206 655	1.6
Lease and rental payments	11 043 233	3.1
Lease and rental payments for land, buildings, store space and offices	10 207 547	3.2
Lease and rental payments for machinery and equipment	835 685	4.9
Cost of purchased repair and maintenance services	726 906	7.0
Cost of purchased repair and maintenance services for buildings and related structures	304 401	12.1
Cost of purchased repair and maintenance services for machinery and equipment	422 506	7.0
Purchased utilities, total	390 757	6.2
Cost of purchased electricity	304 607	6.0
Cost of purchased fuels, except motor	56 697	13.4
Cost of purchased water, sewer and other utilities	29 453	11.6
Purchased communication services	1 869 017	3.7
Purchased computer related communication services	414 187	10.8
Purchased telephone, fax and other communication services	1 454 830	3.8
54119, Other legal services		
Operating expenses, total	7 663 519	2.2
Lease and rental payments	370 410	10.7
Lease and rental payments for land, buildings, store space and offices	324 582	10.1
Lease and rental payments for machinery and equipment	45 828	17.9
Cost of purchased repair and maintenance services	42 224	17.0
Cost of purchased repair and maintenance services for buildings and related structures	S	S
Cost of purchased repair and maintenance services for machinery and equipment	20 564	16.6
Purchased utilities, total	S	S
Cost of purchased electricity	21 637	9.7
Cost of purchased fuels, except motor	S	S
Cost of purchased water, sewer and other utilities	S	S
Purchased communication services	88 731	8.5
Purchased computer related communication services	S	S
Purchased telephone, fax and other communication services	65 852	9.1

See footnotes at end of table.

Table 14. Selected Detailed Operating Expenses for NAICS (1997) Sector 54 by Kind of Business: 2002—Con.

[Data include enterprise support locations. Coefficients of variation represent the estimated relative standard error of the estimate. Information on confidentiality protection and the meaning of abbreviations and symbols can be found in the introductory text. For explanation of terms, see Appendix A. For information on estimation procedures, sampling error, and nonsampling error, see methodology section in Appendix C.]

Item and kind of business	Amount (\$1,000)	Coefficient of variation (percent)
54, PROFESSIONAL, SCIENTIFIC, AND TECHNICAL SERVICES—Con.		
541, Professional, scientific, and technical services ¹ —Con.		
5412, Accounting, tax return preparation, bookkeeping, and payroll services		
Operating expenses, total	65 077 152	1.3
Lease and rental payments	3 707 574	2.9
Lease and rental payments for land, buildings, store space and offices	3 162 814	3.5
Lease and rental payments for machinery and equipment	544 760	5.5
Cost of purchased repair and maintenance services	331 652	9.1
Cost of purchased repair and maintenance services for buildings and related structures	157 649	18.9
Cost of purchased repair and maintenance services for machinery and equipment	174 002	4.1
Purchased utilities, total	S	S
Cost of purchased electricity	252 954	8.1
Cost of purchased fuels, except motor	36 697	12.9
Cost of purchased water, sewer and other utilities	S	S
Purchased communication services	855 535	3.1
Purchased computer related communication services	160 475	7.6
Purchased telephone, fax and other communication services	695 061	3.2
54121, Accounting, tax return preparation, bookkeeping, and payroll services		
Operating expenses, total	65 077 152	1.3
Lease and rental payments	3 707 574	2.9
Lease and rental payments for land, buildings, store space and offices	3 162 814	3.5
Lease and rental payments for machinery and equipment	544 760	5.5
Cost of purchased repair and maintenance services	331 652	9.1
Cost of purchased repair and maintenance services for buildings and related structures	157 649	18.9
Cost of purchased repair and maintenance services for machinery and equipment	174 002	4.1
Purchased utilities, total	S	S
Cost of purchased electricity	252 954	8.1
Cost of purchased fuels, except motor	36 697	12.9
Cost of purchased water, sewer and other utilities	S	S
Purchased communication services	855 535	3.1
Purchased computer related communication services	160 475	7.6
Purchased telephone, fax and other communication services	695 061	3.2
541211, Offices of certified public accountants		
Operating expenses, total	35 616 047	1.9
Lease and rental payments	2 439 997	4.2
Lease and rental payments for land, buildings, store space and offices	2 160 845	4.7
Lease and rental payments for machinery and equipment	279 153	6.3
Cost of purchased repair and maintenance services	175 938	8.8
Cost of purchased repair and maintenance services for buildings and related structures	85 907	15.5
Cost of purchased repair and maintenance services for machinery and equipment	90 031	8.0
Purchased utilities, total	S	S
Cost of purchased electricity	112 331	10.3
Cost of purchased fuels, except motor	S	S
Cost of purchased water, sewer and other utilities	S	S
Purchased communication services	471 248	4.8
Purchased computer related communication services	84 648	11.5
Purchased telephone, fax and other communication services	386 600	4.9
541213, Tax return preparation services		
Operating expenses, total	3 371 625	1.4
Lease and rental payments	328 239	3.5
Lease and rental payments for land, buildings, store space and offices	315 704	3.3
Lease and rental payments for machinery and equipment	12 535	11.6
Cost of purchased repair and maintenance services	25 533	19.4
Cost of purchased repair and maintenance services for buildings and related structures	17 614	20.0
Cost of purchased repair and maintenance services for machinery and equipment	S	S
Purchased utilities, total	21 951	10.6
Cost of purchased electricity	16 494	10.4
Cost of purchased fuels, except motor	2 945	18.7
Cost of purchased water, sewer and other utilities	2 511	19.2
Purchased communication services	68 646	4.4
Purchased computer related communication services	7 490	10.4
Purchased telephone, fax and other communication services	61 156	4.6
541214, Payroll services		
Operating expenses, total	16 460 205	1.0
Lease and rental payments	348 866	3.7
Lease and rental payments for land, buildings, store space and offices	213 970	4.3
Lease and rental payments for machinery and equipment	134 895	3.2
Cost of purchased repair and maintenance services	54 488	3.3
Cost of purchased repair and maintenance services for buildings and related structures	12 473	3.9
Cost of purchased repair and maintenance services for machinery and equipment	42 015	3.2
Purchased utilities, total	34 550	3.6
Cost of purchased electricity	29 660	3.8
Cost of purchased fuels, except motor	2 916	1.8
Cost of purchased water, sewer and other utilities	1 974	3.7
Purchased communication services	129 658	4.4
Purchased computer related communication services	28 642	4.6
Purchased telephone, fax and other communication services	101 016	4.4

See footnotes at end of table.

Table 14. Selected Detailed Operating Expenses for NAICS (1997) Sector 54 by Kind of Business: 2002—Con.

[Data include enterprise support locations. Coefficients of variation represent the estimated relative standard error of the estimate. Information on confidentiality protection and the meaning of abbreviations and symbols can be found in the introductory text. For explanation of terms, see Appendix A. For information on estimation procedures, sampling error, and nonsampling error, see methodology section in Appendix C.]

Item and kind of business	Amount (\$1,000)	Coefficient of variation (percent)
54, PROFESSIONAL, SCIENTIFIC, AND TECHNICAL SERVICES—Con.		
541, Professional, scientific, and technical services ¹ —Con.		
5412, Accounting, tax return preparation, bookkeeping, and payroll services—Con.		
54121, Accounting, tax return preparation, bookkeeping, and payroll services—Con.		
541219, Other accounting services		
Operating expenses, total	9 629 275	1.8
Lease and rental payments	590 473	6.3
Lease and rental payments for land, buildings, store space and offices	S	S
Lease and rental payments for machinery and equipment	S	S
Cost of purchased repair and maintenance services	S	S
Cost of purchased repair and maintenance services for buildings and related structures	S	S
Cost of purchased repair and maintenance services for machinery and equipment	34 037	7.2
Purchased utilities, total	S	S
Cost of purchased electricity	94 468	19.0
Cost of purchased fuels, except motor	S	S
Cost of purchased water, sewer and other utilities	S	S
Purchased communication services	185 983	6.5
Purchased computer related communication services	39 695	18.7
Purchased telephone, fax and other communication services	146 288	7.0
5413, Architectural, engineering, and related services ²		
Operating expenses, total	135 724 870	1.3
Lease and rental payments	4 523 090	3.8
Lease and rental payments for land, buildings, store space and offices	3 642 181	3.9
Lease and rental payments for machinery and equipment	880 909	7.2
Cost of purchased repair and maintenance services	579 004	3.8
Cost of purchased repair and maintenance services for buildings and related structures	210 970	6.8
Cost of purchased repair and maintenance services for machinery and equipment	368 034	4.0
Purchased utilities, total	491 054	4.7
Cost of purchased electricity	378 995	5.2
Cost of purchased fuels, except motor	66 459	5.9
Cost of purchased water, sewer and other utilities	45 600	8.8
Purchased communication services	1 186 255	5.6
Purchased computer related communication services	273 440	7.3
Purchased telephone, fax and other communication services	912 815	7.3
54131, Architectural services		
Operating expenses, total	20 616 822	1.3
Lease and rental payments	1 170 088	3.7
Lease and rental payments for land, buildings, store space and offices	1 003 424	4.0
Lease and rental payments for machinery and equipment	166 664	9.9
Cost of purchased repair and maintenance services	98 215	8.6
Cost of purchased repair and maintenance services for buildings and related structures	40 875	15.7
Cost of purchased repair and maintenance services for machinery and equipment	57 341	11.4
Purchased utilities, total	51 722	8.8
Cost of purchased electricity	39 001	12.4
Cost of purchased fuels, except motor	5 391	18.1
Cost of purchased water, sewer and other utilities	7 330	18.9
Purchased communication services	230 383	4.0
Purchased computer related communication services	43 585	5.3
Purchased telephone, fax and other communication services	186 798	4.5
54133, Engineering services		
Operating expenses, total	100 618 743	1.6
Lease and rental payments	2 767 813	6.1
Lease and rental payments for land, buildings, store space and offices	2 232 241	6.3
Lease and rental payments for machinery and equipment	535 572	9.7
Cost of purchased repair and maintenance services	304 472	6.1
Cost of purchased repair and maintenance services for buildings and related structures	123 939	8.8
Cost of purchased repair and maintenance services for machinery and equipment	180 533	7.2
Purchased utilities, total	257 037	4.7
Cost of purchased electricity	218 059	4.9
Cost of purchased fuels, except motor	20 585	10.7
Cost of purchased water, sewer and other utilities	18 392	17.2
Purchased communication services	756 964	8.4
Purchased computer related communication services	180 982	4.9
Purchased telephone, fax and other communication services	575 982	11.3

See footnotes at end of table.

Table 14. Selected Detailed Operating Expenses for NAICS (1997) Sector 54 by Kind of Business: 2002—Con.

[Data include enterprise support locations. Coefficients of variation represent the estimated relative standard error of the estimate. Information on confidentiality protection and the meaning of abbreviations and symbols can be found in the introductory text. For explanation of terms, see Appendix A. For information on estimation procedures, sampling error, and nonsampling error, see methodology section in Appendix C.]

Item and kind of business	Amount (\$1,000)	Coefficient of variation (percent)
54, PROFESSIONAL, SCIENTIFIC, AND TECHNICAL SERVICES—Con.		
541, Professional, scientific, and technical services ¹ —Con.		
5413, Architectural, engineering, and related services ² —Con.		
54134, Drafting services		
Operating expenses, total	\$	\$
Lease and rental payments	36 130	12.5
Lease and rental payments for land, buildings, store space and offices	35 162	12.7
Lease and rental payments for machinery and equipment	\$	\$
Cost of purchased repair and maintenance services	\$	\$
Cost of purchased repair and maintenance services for buildings and related structures	\$	\$
Cost of purchased repair and maintenance services for machinery and equipment	\$	\$
Purchased utilities, total	\$	\$
Cost of purchased electricity	3 540	11.2
Cost of purchased fuels, except motor	\$	\$
Cost of purchased water, sewer and other utilities	\$	\$
Purchased communication services	12 746	12.6
Purchased computer related communication services	\$	\$
Purchased telephone, fax and other communication services	10 183	12.1
54135, Building inspection services		
Operating expenses, total	\$	\$
Lease and rental payments	32 182	13.2
Lease and rental payments for land, buildings, store space and offices	\$	\$
Lease and rental payments for machinery and equipment	\$	\$
Cost of purchased repair and maintenance services	\$	\$
Cost of purchased repair and maintenance services for buildings and related structures	\$	\$
Cost of purchased repair and maintenance services for machinery and equipment	\$	\$
Purchased utilities, total	\$	\$
Cost of purchased electricity	\$	\$
Cost of purchased fuels, except motor	\$	\$
Cost of purchased water, sewer and other utilities	\$	\$
Purchased communication services	29 964	11.6
Purchased computer related communication services	\$	\$
Purchased telephone, fax and other communication services	28 386	11.3
54136, Geophysical surveying and mapping services		
Operating expenses, total	1 123 189	2.8
Lease and rental payments	53 189	3.2
Lease and rental payments for land, buildings, store space and offices	38 840	4.2
Lease and rental payments for machinery and equipment	14 350	8.2
Cost of purchased repair and maintenance services	22 773	9.3
Cost of purchased repair and maintenance services for buildings and related structures	\$	\$
Cost of purchased repair and maintenance services for machinery and equipment	22 179	9.6
Purchased utilities, total	18 839	7.2
Cost of purchased electricity	2 925	10.1
Cost of purchased fuels, except motor	15 841	8.5
Cost of purchased water, sewer and other utilities	74	11.1
Purchased communication services	12 189	12.3
Purchased computer related communication services	5 967	12.7
Purchased telephone, fax and other communication services	6 222	14.1
54137, Surveying and mapping (except geophysical) services		
Operating expenses, total	3 677 914	2.1
Lease and rental payments	127 593	4.6
Lease and rental payments for land, buildings, store space and offices	101 299	7.1
Lease and rental payments for machinery and equipment	26 295	13.5
Cost of purchased repair and maintenance services	36 157	19.3
Cost of purchased repair and maintenance services for buildings and related structures	6 280	14.3
Cost of purchased repair and maintenance services for machinery and equipment	\$	\$
Purchased utilities, total	18 484	8.6
Cost of purchased electricity	12 025	8.9
Cost of purchased fuels, except motor	3 677	17.3
Cost of purchased water, sewer and other utilities	2 782	16.5
Purchased communication services	\$	\$
Purchased computer related communication services	\$	\$
Purchased telephone, fax and other communication services	44 590	11.2
54138, Testing laboratories		
Operating expenses, total	7 738 639	2.1
Lease and rental payments	336 095	9.6
Lease and rental payments for land, buildings, store space and offices	204 423	12.5
Lease and rental payments for machinery and equipment	\$	\$
Cost of purchased repair and maintenance services	111 191	11.7
Cost of purchased repair and maintenance services for buildings and related structures	35 833	14.0
Cost of purchased repair and maintenance services for machinery and equipment	75 358	13.3
Purchased utilities, total	\$	\$
Cost of purchased electricity	102 130	14.5
Cost of purchased fuels, except motor	\$	\$
Cost of purchased water, sewer and other utilities	14 968	14.4
Purchased communication services	80 001	10.8
Purchased computer related communication services	19 346	12.9
Purchased telephone, fax and other communication services	60 655	11.3

See footnotes at end of table.

Table 14. Selected Detailed Operating Expenses for NAICS (1997) Sector 54 by Kind of Business: 2002—Con.

[Data include enterprise support locations. Coefficients of variation represent the estimated relative standard error of the estimate. Information on confidentiality protection and the meaning of abbreviations and symbols can be found in the introductory text. For explanation of terms, see Appendix A. For information on estimation procedures, sampling error, and nonsampling error, see methodology section in Appendix C.]

Item and kind of business	Amount (\$1,000)	Coefficient of variation (percent)
54, PROFESSIONAL, SCIENTIFIC, AND TECHNICAL SERVICES—Con.		
541, Professional, scientific, and technical services¹—Con.		
5414, Specialized design services		
Operating expenses, total	12 811 884	1.4
Lease and rental payments	783 411	2.2
Lease and rental payments for land, buildings, store space and offices	660 713	2.3
Lease and rental payments for machinery and equipment	122 697	5.0
Cost of purchased repair and maintenance services	73 680	5.2
Cost of purchased repair and maintenance services for buildings and related structures	45 299	5.8
Cost of purchased repair and maintenance services for machinery and equipment	28 381	6.9
Purchased utilities, total	S	S
Cost of purchased electricity	S	S
Cost of purchased fuels, except motor	S	S
Cost of purchased water, sewer and other utilities	6 927	5.8
Purchased communication services	165 006	3.5
Purchased computer related communication services	31 511	5.5
Purchased telephone, fax and other communication services	133 494	3.5
5415, Computer systems design and related services		
Operating expenses, total	150 905 022	.4
Lease and rental payments	5 753 923	2.6
Lease and rental payments for land, buildings, store space and offices	4 677 563	2.5
Lease and rental payments for machinery and equipment	1 076 360	4.6
Cost of purchased repair and maintenance services	638 353	2.9
Cost of purchased repair and maintenance services for buildings and related structures	S	S
Cost of purchased repair and maintenance services for machinery and equipment	398 831	3.6
Purchased utilities, total	350 377	5.8
Cost of purchased electricity	286 166	5.7
Cost of purchased fuels, except motor	36 861	11.6
Cost of purchased water, sewer and other utilities	27 350	9.9
Purchased communication services	2 231 742	2.4
Purchased computer related communication services	740 890	4.2
Purchased telephone, fax and other communication services	1 490 852	3.0
5416, Management, scientific, and technical consulting services		
Operating expenses, total	93 403 697	.9
Lease and rental payments	3 449 149	2.6
Lease and rental payments for land, buildings, store space and offices	2 998 160	2.5
Lease and rental payments for machinery and equipment	450 990	4.0
Cost of purchased repair and maintenance services	382 891	14.2
Cost of purchased repair and maintenance services for buildings and related structures	111 475	16.8
Cost of purchased repair and maintenance services for machinery and equipment	271 416	13.9
Purchased utilities, total	S	S
Cost of purchased electricity	S	S
Cost of purchased fuels, except motor	S	S
Cost of purchased water, sewer and other utilities	32 040	11.9
Purchased communication services	1 049 523	4.2
Purchased computer related communication services	212 037	5.3
Purchased telephone, fax and other communication services	837 485	4.4
54161, Management consulting services		
Operating expenses, total	80 323 454	.9
Lease and rental payments	2 939 052	2.7
Lease and rental payments for land, buildings, store space and offices	2 561 513	2.7
Lease and rental payments for machinery and equipment	377 539	5.1
Cost of purchased repair and maintenance services	252 074	7.4
Cost of purchased repair and maintenance services for buildings and related structures	94 069	19.8
Cost of purchased repair and maintenance services for machinery and equipment	158 005	7.0
Purchased utilities, total	S	S
Cost of purchased electricity	S	S
Cost of purchased fuels, except motor	S	S
Cost of purchased water, sewer and other utilities	22 237	15.7
Purchased communication services	885 116	4.7
Purchased computer related communication services	177 601	6.2
Purchased telephone, fax and other communication services	707 515	5.0
54162, Environmental consulting services		
Operating expenses, total	5 876 681	1.2
Lease and rental payments	210 901	5.7
Lease and rental payments for land, buildings, store space and offices	162 991	6.1
Lease and rental payments for machinery and equipment	47 910	8.0
Cost of purchased repair and maintenance services	26 291	12.4
Cost of purchased repair and maintenance services for buildings and related structures	6 829	15.6
Cost of purchased repair and maintenance services for machinery and equipment	19 462	16.3
Purchased utilities, total	40 602	7.4
Cost of purchased electricity	24 882	7.3
Cost of purchased fuels, except motor	7 639	16.2
Cost of purchased water, sewer and other utilities	8 080	13.9
Purchased communication services	55 451	5.3
Purchased computer related communication services	9 642	4.6
Purchased telephone, fax and other communication services	45 809	6.7

See footnotes at end of table.

Table 14. Selected Detailed Operating Expenses for NAICS (1997) Sector 54 by Kind of Business: 2002—Con.

[Data include enterprise support locations. Coefficients of variation represent the estimated relative standard error of the estimate. Information on confidentiality protection and the meaning of abbreviations and symbols can be found in the introductory text. For explanation of terms, see Appendix A. For information on estimation procedures, sampling error, and nonsampling error, see methodology section in Appendix C.]

Item and kind of business	Amount (\$1,000)	Coefficient of variation (percent)
54, PROFESSIONAL, SCIENTIFIC, AND TECHNICAL SERVICES—Con.		
541, Professional, scientific, and technical services ¹ —Con.		
5416, Management, scientific, and technical consulting services—Con.		
54169, Other scientific and technical consulting services		
Operating expenses, total	7 203 561	1.5
Lease and rental payments	299 197	4.5
Lease and rental payments for land, buildings, store space and offices	273 656	4.6
Lease and rental payments for machinery and equipment	25 541	7.3
Cost of purchased repair and maintenance services	S	S
Cost of purchased repair and maintenance services for buildings and related structures	10 576	9.7
Cost of purchased repair and maintenance services for machinery and equipment	S	S
Purchased utilities, total	S	S
Cost of purchased electricity	15 411	6.2
Cost of purchased fuels, except motor	S	S
Cost of purchased water, sewer and other utilities	S	S
Purchased communication services	108 956	3.8
Purchased computer related communication services	24 795	6.3
Purchased telephone, fax and other communication services	84 161	3.7
5417, Scientific research and development services		
Operating expenses, total	58 650 942	2.2
Lease and rental payments	2 190 422	8.3
Lease and rental payments for land, buildings, store space and offices	1 895 892	10.0
Lease and rental payments for machinery and equipment	294 530	7.7
Cost of purchased repair and maintenance services	477 641	5.3
Cost of purchased repair and maintenance services for buildings and related structures	227 776	7.9
Cost of purchased repair and maintenance services for machinery and equipment	249 865	7.5
Purchased utilities, total	614 006	4.7
Cost of purchased electricity	434 550	5.2
Cost of purchased fuels, except motor	83 221	9.2
Cost of purchased water, sewer and other utilities	96 234	7.8
Purchased communication services	357 545	5.6
Purchased computer related communication services	109 048	8.9
Purchased telephone, fax and other communication services	248 497	4.8
5418, Advertising and related services		
Operating expenses, total	44 579 017	1.3
Lease and rental payments	2 635 665	2.1
Lease and rental payments for land, buildings, store space and offices	2 213 064	1.8
Lease and rental payments for machinery and equipment	422 600	5.4
Cost of purchased repair and maintenance services	242 558	3.1
Cost of purchased repair and maintenance services for buildings and related structures	97 595	3.7
Cost of purchased repair and maintenance services for machinery and equipment	144 963	4.1
Purchased utilities, total	S	S
Cost of purchased electricity	238 903	2.5
Cost of purchased fuels, except motor	23 359	4.6
Cost of purchased water, sewer and other utilities	S	S
Purchased communication services	466 431	2.3
Purchased computer related communication services	75 643	4.4
Purchased telephone, fax and other communication services	390 788	2.5
5419, Other professional, scientific, and technical services ³		
Operating expenses, total	S	S
Lease and rental payments	S	S
Lease and rental payments for land, buildings, store space and offices	S	S
Lease and rental payments for machinery and equipment	S	S
Cost of purchased repair and maintenance services	S	S
Cost of purchased repair and maintenance services for buildings and related structures	S	S
Cost of purchased repair and maintenance services for machinery and equipment	S	S
Purchased utilities, total	S	S
Cost of purchased electricity	S	S
Cost of purchased fuels, except motor	S	S
Cost of purchased water, sewer and other utilities	S	S
Purchased communication services	S	S
Purchased computer related communication services	S	S
Purchased telephone, fax and other communication services	S	S

¹Excludes NAICS 54112, Office of Notaries, out of scope.

²Excludes NAICS 54132, Landscape Architectural Services, out of scope.

³Excludes NAICS 54194, Veterinary Services, out of scope.

Note 1: Detail may not add to total because of rounding.

Note 2: NAICS 54112, Offices of Notaries; NAICS 54132, Landscape Architectural Services; and NAICS 54194, Veterinary Services are out of scope.

Source: 2002 Business Expenses Survey.

Table 15. Revenue and Operating Expenses for NAICS (1997) Sector 56 by Kind of Business: 2002

[Data include enterprise support locations. Coefficients of variation represent the estimated relative standard error of the estimate. Information on confidentiality protection and the meaning of abbreviations and symbols can be found in the introductory text. For explanation of terms, see Appendix A. For information on estimation procedures, sampling error, and nonsampling error, see methodology section in Appendix C.]

Kind of business and item	Amount (\$1,000)	Coefficient of variation of amount (percent)	Percent of total operating expenses ¹ (percent)	Coefficient of variation of percent (percent)
56, ADMINISTRATIVE AND SUPPORT AND WASTE MANAGEMENT AND REMEDIATION SERVICES²				
Revenue.....	419 178 752	X	X	X
Operating expenses, total.....	343 932 958	.6	82.0	.6
Annual payroll.....	175 552 893	.9	51.0	.4
Employer costs for fringe benefits.....	28 482 188	1.3	8.3	1.1
Contract labor costs including temporary help.....	12 802 452	5.7	3.7	5.8
Expensed computer related supplies.....	1 011 372	5.2	.3	4.9
Cost of purchased packaging and containers.....	519 204	4.9	.2	4.8
Other materials and supplies not for resale.....	11 208 195	2.8	3.3	2.8
Purchased utilities, total.....	S	S	S	S
Cost of purchased transportation, shipping and warehousing services.....	3 888 416	3.0	1.1	3.0
Cost of purchased repair and maintenance services.....	2 088 275	2.5	.6	2.3
Cost of purchased printing services.....	1 434 924	6.9	.4	6.7
Cost of purchased advertising and promotional services.....	5 036 152	5.2	1.5	4.8
Cost of purchased legal services.....	1 716 476	3.6	.5	3.7
Cost of purchased accounting, auditing, and bookkeeping services.....	1 883 020	11.9	.5	11.8
Cost of purchased management consulting, administrative services and other professional services.....	4 783 287	4.7	1.4	4.5
Purchased communication services.....	3 806 640	1.2	1.1	1.6
Cost of purchased custom coded original software (expensed) including adaptation of off-the-shelf software.....	281 865	15.2	.1	14.8
Cost of system support design and services including web design.....	302 146	7.3	.1	7.5
Cost of data processing and other purchased computer services, except communications.....	S	S	S	S
Lease and rental payments.....	9 327 677	2.1	2.7	2.4
Cost of insurance.....	4 989 912	1.8	1.5	1.5
Taxes and license fees.....	2 451 014	2.1	.7	2.0
Depreciation and amortization charges.....	13 649 688	1.5	4.0	1.3
Other operating expenses.....	S	S	S	S
561, Administrative and support services²				
Revenue.....	366 785 212	X	X	X
Operating expenses, total.....	302 051 826	.7	82.4	.7
Annual payroll.....	162 260 476	1.0	53.7	.4
Employer costs for fringe benefits.....	25 631 323	1.4	8.5	1.3
Contract labor costs including temporary help.....	11 812 566	6.2	3.9	6.3
Expensed computer related supplies.....	942 626	5.6	.3	5.2
Cost of purchased packaging and containers.....	463 818	5.4	.2	5.3
Other materials and supplies not for resale.....	9 146 853	3.3	3.0	3.5
Purchased utilities, total.....	1 882 592	2.3	.6	2.3
Cost of purchased transportation, shipping and warehousing services.....	3 153 698	3.2	1.0	3.1
Cost of purchased repair and maintenance services.....	1 628 449	2.6	.5	2.7
Cost of purchased printing services.....	1 394 234	7.2	.5	6.8
Cost of purchased advertising and promotional services.....	4 835 716	5.5	1.6	5.1
Cost of purchased legal services.....	1 522 897	4.0	.5	4.2
Cost of purchased accounting, auditing, and bookkeeping services.....	1 755 824	12.7	.6	12.7
Cost of purchased management consulting, administrative services and other professional services.....	4 389 429	5.1	1.5	5.0
Purchased communication services.....	3 636 491	1.3	1.2	1.8
Cost of purchased custom coded original software (expensed) including adaptation of off-the-shelf software.....	277 927	15.2	.1	14.8
Cost of system support design and services including web design.....	292 007	7.5	.1	7.8
Cost of data processing and other purchased computer services, except communications.....	S	S	S	S
Lease and rental payments.....	8 148 353	1.4	2.7	1.5
Cost of insurance.....	3 590 370	2.3	1.2	2.1
Taxes and license fees.....	1 811 275	2.9	.6	2.8
Depreciation and amortization charges.....	10 030 271	1.7	3.3	1.5
Other operating expenses.....	S	S	S	S
5611, Office administrative services				
Revenue.....	33 966 798	X	X	X
Operating expenses, total.....	S	S	S	S
Annual payroll.....	S	S	S	S
Employer costs for fringe benefits.....	S	S	S	S
Contract labor costs including temporary help.....	S	S	S	S
Expensed computer related supplies.....	S	S	S	S
Cost of purchased packaging and containers.....	S	S	S	S
Other materials and supplies not for resale.....	S	S	S	S
Purchased utilities, total.....	S	S	S	S
Cost of purchased transportation, shipping and warehousing services.....	S	S	S	S
Cost of purchased repair and maintenance services.....	S	S	S	S
Cost of purchased printing services.....	S	S	S	S
Cost of purchased advertising and promotional services.....	S	S	S	S
Cost of purchased legal services.....	S	S	S	S
Cost of purchased accounting, auditing, and bookkeeping services.....	S	S	S	S
Cost of purchased management consulting, administrative services and other professional services.....	S	S	S	S
Purchased communication services.....	S	S	S	S
Cost of purchased custom coded original software (expensed) including adaptation of off-the-shelf software.....	S	S	S	S
Cost of system support design and services including web design.....	S	S	S	S
Cost of data processing and other purchased computer services, except communications.....	S	S	S	S
Lease and rental payments.....	S	S	S	S
Cost of insurance.....	S	S	S	S
Taxes and license fees.....	S	S	S	S
Depreciation and amortization charges.....	S	S	S	S
Other operating expenses.....	S	S	S	S

See footnotes at end of table.

Table 15. Revenue and Operating Expenses for NAICS (1997) Sector 56 by Kind of Business: 2002—Con.

[Data include enterprise support locations. Coefficients of variation represent the estimated relative standard error of the estimate. Information on confidentiality protection and the meaning of abbreviations and symbols can be found in the introductory text. For explanation of terms, see Appendix A. For information on estimation procedures, sampling error, and nonsampling error, see methodology section in Appendix C.]

Kind of business and item	Amount (\$1,000)	Coefficient of variation of amount (percent)	Percent of total operating expenses ¹ (percent)	Coefficient of variation of percent (percent)
56, ADMINISTRATIVE AND SUPPORT AND WASTE MANAGEMENT AND REMEDIATION SERVICES²—Con.				
561, Administrative and support services ² —Con.				
5612, Facilities support services				
Revenue.....	13 589 749	X	X	X
Operating expenses, total.....	\$	\$	\$	\$
Annual payroll.....	\$	\$	\$	\$
Employer costs for fringe benefits.....	\$	\$	\$	\$
Contract labor costs including temporary help.....	\$	\$	\$	\$
Expensed computer related supplies.....	\$	\$	\$	\$
Cost of purchased packaging and containers.....	\$	\$	\$	\$
Other materials and supplies not for resale.....	\$	\$	\$	\$
Purchased utilities, total.....	\$	\$	\$	\$
Cost of purchased transportation, shipping and warehousing services.....	\$	\$	\$	\$
Cost of purchased repair and maintenance services.....	\$	\$	\$	\$
Cost of purchased printing services.....	\$	\$	\$	\$
Cost of purchased advertising and promotional services.....	\$	\$	\$	\$
Cost of purchased legal services.....	\$	\$	\$	\$
Cost of purchased accounting, auditing, and bookkeeping services.....	\$	\$	\$	\$
Cost of purchased management consulting, administrative services and other professional services.....	\$	\$	\$	\$
Purchased communication services.....	\$	\$	\$	\$
Cost of purchased custom coded original software (expensed) including adaptation of off-the-shelf software.....	\$	\$	\$	\$
Cost of system support design and services including web design.....	\$	\$	\$	\$
Cost of data processing and other purchased computer services, except communications.....	\$	\$	\$	\$
Lease and rental payments.....	\$	\$	\$	\$
Cost of insurance.....	\$	\$	\$	\$
Taxes and license fees.....	\$	\$	\$	\$
Depreciation and amortization charges.....	\$	\$	\$	\$
Other operating expenses.....	\$	\$	\$	\$
5613, Employment services				
Revenue.....	129 675 396	X	X	X
Operating expenses, total.....	\$	\$	\$	\$
Annual payroll.....	\$	\$	\$	\$
Employer costs for fringe benefits.....	\$	\$	\$	\$
Contract labor costs including temporary help.....	\$	\$	\$	\$
Expensed computer related supplies.....	\$	\$	\$	\$
Cost of purchased packaging and containers.....	\$	\$	\$	\$
Other materials and supplies not for resale.....	\$	\$	\$	\$
Purchased utilities, total.....	\$	\$	\$	\$
Cost of purchased transportation, shipping and warehousing services.....	\$	\$	\$	\$
Cost of purchased repair and maintenance services.....	\$	\$	\$	\$
Cost of purchased printing services.....	\$	\$	\$	\$
Cost of purchased advertising and promotional services.....	\$	\$	\$	\$
Cost of purchased legal services.....	\$	\$	\$	\$
Cost of purchased accounting, auditing, and bookkeeping services.....	\$	\$	\$	\$
Cost of purchased management consulting, administrative services and other professional services.....	\$	\$	\$	\$
Purchased communication services.....	\$	\$	\$	\$
Cost of purchased custom coded original software (expensed) including adaptation of off-the-shelf software.....	\$	\$	\$	\$
Cost of system support design and services including web design.....	\$	\$	\$	\$
Cost of data processing and other purchased computer services, except communications.....	\$	\$	\$	\$
Lease and rental payments.....	\$	\$	\$	\$
Cost of insurance.....	\$	\$	\$	\$
Taxes and license fees.....	\$	\$	\$	\$
Depreciation and amortization charges.....	\$	\$	\$	\$
Other operating expenses.....	\$	\$	\$	\$
56131, Employment placement agencies				
Revenue.....	6 375 367	X	X	X
Operating expenses, total.....	\$	\$	\$	\$
Annual payroll.....	3 101 897	3.2	\$	\$
Employer costs for fringe benefits.....	451 669	3.4	\$	\$
Contract labor costs including temporary help.....	\$	\$	\$	\$
Expensed computer related supplies.....	\$	\$	\$	\$
Cost of purchased packaging and containers.....	\$	\$	\$	\$
Other materials and supplies not for resale.....	\$	\$	\$	\$
Purchased utilities, total.....	\$	\$	\$	\$
Cost of purchased transportation, shipping and warehousing services.....	12 448	9.5	\$	\$
Cost of purchased repair and maintenance services.....	\$	\$	\$	\$
Cost of purchased printing services.....	\$	\$	\$	\$
Cost of purchased advertising and promotional services.....	60 443	6.7	\$	\$
Cost of purchased legal services.....	20 541	11.3	\$	\$
Cost of purchased accounting, auditing, and bookkeeping services.....	26 227	6.0	\$	\$
Cost of purchased management consulting, administrative services and other professional services.....	\$	\$	\$	\$
Purchased communication services.....	65 385	8.3	\$	\$
Cost of purchased custom coded original software (expensed) including adaptation of off-the-shelf software.....	\$	\$	\$	\$
Cost of system support design and services including web design.....	\$	\$	\$	\$
Cost of data processing and other purchased computer services, except communications.....	\$	\$	\$	\$
Lease and rental payments.....	204 383	9.5	\$	\$
Cost of insurance.....	51 447	11.7	\$	\$
Taxes and license fees.....	39 806	16.2	\$	\$
Depreciation and amortization charges.....	64 961	17.7	\$	\$
Other operating expenses.....	\$	\$	\$	\$

See footnotes at end of table.

Table 15. Revenue and Operating Expenses for NAICS (1997) Sector 56 by Kind of Business: 2002—Con.

[Data include enterprise support locations. Coefficients of variation represent the estimated relative standard error of the estimate. Information on confidentiality protection and the meaning of abbreviations and symbols can be found in the introductory text. For explanation of terms, see Appendix A. For information on estimation procedures, sampling error, and nonsampling error, see methodology section in Appendix C.]

Kind of business and item	Amount (\$1,000)	Coefficient of variation of amount (percent)	Percent of total operating expenses ¹ (percent)	Coefficient of variation of percent (percent)
56, ADMINISTRATIVE AND SUPPORT AND WASTE MANAGEMENT AND REMEDIATION SERVICES²—Con.				
561, Administrative and support services ² —Con.				
5613, Employment services—Con.				
56132, Temporary help services				
Revenue	68 529 551	X	X	X
Operating expenses, total	58 973 329	1.2	86.1	1.2
Annual payroll	43 301 506	1.1	73.4	1.3
Employer costs for fringe benefits	5 337 675	2.7	9.1	2.6
Contract labor costs including temporary help	\$	\$	\$	\$
Expensed computer related supplies	80 877	10.6	.1	10.3
Cost of purchased packaging and containers	6 433	5.8	—	5.4
Other materials and supplies not for resale	\$	\$	\$	\$
Purchased utilities, total	\$	\$	\$	\$
Cost of purchased transportation, shipping and warehousing services	101 804	5.0	.2	4.8
Cost of purchased repair and maintenance services	96 242	9.2	.2	10.1
Cost of purchased printing services	72 502	10.7	.1	11.3
Cost of purchased advertising and promotional services	539 696	9.9	.9	10.1
Cost of purchased legal services	144 175	8.0	.2	7.8
Cost of purchased accounting, auditing, and bookkeeping services	124 014	9.3	.2	9.2
Cost of purchased management consulting, administrative services and other professional services	282 010	6.7	.5	6.7
Purchased communication services	395 271	4.0	.7	4.1
Cost of purchased custom coded original software (expensed) including adaptation of off-the-shelf software	\$	\$	\$	\$
Cost of system support design and services including web design	22 238	15.8	—	15.1
Cost of data processing and other purchased computer services, except communications	28 405	11.5	—	11.9
Lease and rental payments	943 253	6.0	1.6	5.4
Cost of insurance	301 390	13.3	.5	13.1
Taxes and license fees	\$	\$	\$	\$
Depreciation and amortization charges	715 551	3.7	1.2	3.5
Other operating expenses	\$	\$	\$	\$
56133, Employee leasing services				
Revenue	54 770 477	X	X	X
Operating expenses, total	\$	\$	\$	\$
Annual payroll	\$	\$	\$	\$
Employer costs for fringe benefits	\$	\$	\$	\$
Contract labor costs including temporary help	\$	\$	\$	\$
Expensed computer related supplies	\$	\$	\$	\$
Cost of purchased packaging and containers	\$	\$	\$	\$
Other materials and supplies not for resale	\$	\$	\$	\$
Purchased utilities, total	\$	\$	\$	\$
Cost of purchased transportation, shipping and warehousing services	\$	\$	\$	\$
Cost of purchased repair and maintenance services	\$	\$	\$	\$
Cost of purchased printing services	\$	\$	\$	\$
Cost of purchased advertising and promotional services	\$	\$	\$	\$
Cost of purchased legal services	\$	\$	\$	\$
Cost of purchased accounting, auditing, and bookkeeping services	\$	\$	\$	\$
Cost of purchased management consulting, administrative services and other professional services	\$	\$	\$	\$
Purchased communication services	\$	\$	\$	\$
Cost of purchased custom coded original software (expensed) including adaptation of off-the-shelf software	\$	\$	\$	\$
Cost of system support design and services including web design	\$	\$	\$	\$
Cost of data processing and other purchased computer services, except communications	\$	\$	\$	\$
Lease and rental payments	\$	\$	\$	\$
Cost of insurance	\$	\$	\$	\$
Taxes and license fees	\$	\$	\$	\$
Depreciation and amortization charges	\$	\$	\$	\$
Other operating expenses	\$	\$	\$	\$
5614, Business support services				
Revenue	48 438 941	X	X	X
Operating expenses, total	40 334 266	.5	83.3	.5
Annual payroll	17 125 534	1.3	42.5	1.2
Employer costs for fringe benefits	2 448 096	1.8	6.1	1.7
Contract labor costs including temporary help	2 309 205	4.4	5.7	4.4
Expensed computer related supplies	252 825	4.3	.6	4.5
Cost of purchased packaging and containers	\$	\$	\$	\$
Other materials and supplies not for resale	\$	\$	\$	\$
Purchased utilities, total	\$	\$	\$	\$
Cost of purchased transportation, shipping and warehousing services	\$	\$	\$	\$
Cost of purchased repair and maintenance services	262 647	2.8	.7	2.8
Cost of purchased printing services	\$	\$	\$	\$
Cost of purchased advertising and promotional services	583 420	7.6	1.4	7.6
Cost of purchased legal services	374 153	7.3	.9	7.6
Cost of purchased accounting, auditing, and bookkeeping services	189 074	8.4	.5	8.0
Cost of purchased management consulting, administrative services and other professional services	608 837	7.5	1.5	7.5
Purchased communication services	1 104 665	2.7	2.7	2.8
Cost of purchased custom coded original software (expensed) including adaptation of off-the-shelf software	74 688	4.6	.2	4.7
Cost of system support design and services including web design	60 232	16.2	.1	16.3
Cost of data processing and other purchased computer services, except communications	98 750	2.9	.2	3.0
Lease and rental payments	1 918 767	2.3	4.8	2.2
Cost of insurance	\$	\$	\$	\$
Taxes and license fees	274 724	3.5	.7	3.5
Depreciation and amortization charges	2 695 432	5.5	6.7	5.0
Other operating expenses	\$	\$	\$	\$

See footnotes at end of table.

Table 15. Revenue and Operating Expenses for NAICS (1997) Sector 56 by Kind of Business: 2002—Con.

[Data include enterprise support locations. Coefficients of variation represent the estimated relative standard error of the estimate. Information on confidentiality protection and the meaning of abbreviations and symbols can be found in the introductory text. For explanation of terms, see Appendix A. For information on estimation procedures, sampling error, and nonsampling error, see methodology section in Appendix C.]

Kind of business and item	Amount (\$1,000)	Coefficient of variation of amount (percent)	Percent of total operating expenses ¹ (percent)	Coefficient of variation of percent (percent)
56, ADMINISTRATIVE AND SUPPORT AND WASTE MANAGEMENT AND REMEDIATION SERVICES²—Con.				
561, Administrative and support services ² —Con.				
5614, Business support services—Con.				
56141, Document preparation services				
Revenue.....	3 079 750	X	X	X
Operating expenses, total.....	2 208 211	1.3	71.7	1.3
Annual payroll.....	1 115 057	2.5	50.5	2.6
Employer costs for fringe benefits.....	128 064	5.4	5.8	4.8
Contract labor costs including temporary help.....	176 698	13.5	8.0	13.6
Expensed computer related supplies.....	20 806	7.0	.9	7.3
Cost of purchased packaging and containers.....	989	15.9	—	15.5
Other materials and supplies not for resale.....	S	S	S	S
Purchased utilities, total.....	S	S	S	S
Cost of purchased transportation, shipping and warehousing services.....	S	S	S	S
Cost of purchased repair and maintenance services.....	17 435	12.9	.8	12.3
Cost of purchased printing services.....	29 702	10.5	1.3	10.5
Cost of purchased advertising and promotional services.....	S	S	S	S
Cost of purchased legal services.....	9 162	18.5	.4	18.9
Cost of purchased accounting, auditing, and bookkeeping services.....	11 268	7.4	.5	7.4
Cost of purchased management consulting, administrative services and other professional services.....	18 559	4.7	.8	4.8
Purchased communication services.....	110 459	3.8	5.0	4.0
Cost of purchased custom coded original software (expensed) including adaptation of off-the-shelf software.....	S	S	S	S
Cost of system support design and services including web design.....	S	S	S	S
Cost of data processing and other purchased computer services, except communications.....	S	S	S	S
Lease and rental payments.....	70 446	7.3	3.2	7.0
Cost of insurance.....	14 237	5.0	.6	4.7
Taxes and license fees.....	7 723	6.9	.3	6.9
Depreciation and amortization charges.....	72 482	3.5	3.3	3.8
Other operating expenses.....	S	S	S	S
56142, Telephone call centers				
Revenue.....	13 624 851	X	X	X
Operating expenses, total.....	12 600 136	1.6	92.5	1.6
Annual payroll.....	6 272 089	2.3	49.8	2.5
Employer costs for fringe benefits.....	872 791	3.2	6.9	3.6
Contract labor costs including temporary help.....	625 318	11.2	5.0	11.4
Expensed computer related supplies.....	77 713	6.6	.6	6.8
Cost of purchased packaging and containers.....	S	S	S	S
Other materials and supplies not for resale.....	130 720	7.9	1.0	8.1
Purchased utilities, total.....	82 445	3.1	.7	3.1
Cost of purchased transportation, shipping and warehousing services.....	S	S	S	S
Cost of purchased repair and maintenance services.....	91 505	3.9	.7	4.1
Cost of purchased printing services.....	S	S	S	S
Cost of purchased advertising and promotional services.....	149 257	17.6	1.2	18.2
Cost of purchased legal services.....	93 740	8.1	.7	8.5
Cost of purchased accounting, auditing, and bookkeeping services.....	S	S	S	S
Cost of purchased management consulting, administrative services and other professional services.....	201 486	11.1	1.6	11.6
Purchased communication services.....	506 862	4.6	4.0	4.8
Cost of purchased custom coded original software (expensed) including adaptation of off-the-shelf software.....	11 798	9.7	.1	9.9
Cost of system support design and services including web design.....	S	S	S	S
Cost of data processing and other purchased computer services, except communications.....	4 340	16.0	—	16.3
Lease and rental payments.....	511 764	5.3	4.1	4.3
Cost of insurance.....	66 432	5.7	.5	6.0
Taxes and license fees.....	107 725	8.7	.9	7.5
Depreciation and amortization charges.....	966 128	14.2	7.7	10.6
Other operating expenses.....	S	S	S	S
56143, Business service centers				
Revenue.....	8 692 903	X	X	X
Operating expenses, total.....	S	S	S	S
Annual payroll.....	S	S	S	S
Employer costs for fringe benefits.....	S	S	S	S
Contract labor costs including temporary help.....	S	S	S	S
Expensed computer related supplies.....	S	S	S	S
Cost of purchased packaging and containers.....	S	S	S	S
Other materials and supplies not for resale.....	S	S	S	S
Purchased utilities, total.....	S	S	S	S
Cost of purchased transportation, shipping and warehousing services.....	S	S	S	S
Cost of purchased repair and maintenance services.....	S	S	S	S
Cost of purchased printing services.....	S	S	S	S
Cost of purchased advertising and promotional services.....	S	S	S	S
Cost of purchased legal services.....	S	S	S	S
Cost of purchased accounting, auditing, and bookkeeping services.....	S	S	S	S
Cost of purchased management consulting, administrative services and other professional services.....	S	S	S	S
Purchased communication services.....	S	S	S	S
Cost of purchased custom coded original software (expensed) including adaptation of off-the-shelf software.....	S	S	S	S
Cost of system support design and services including web design.....	S	S	S	S
Cost of data processing and other purchased computer services, except communications.....	S	S	S	S
Lease and rental payments.....	S	S	S	S
Cost of insurance.....	S	S	S	S
Taxes and license fees.....	S	S	S	S
Depreciation and amortization charges.....	S	S	S	S
Other operating expenses.....	S	S	S	S

See footnotes at end of table.

Table 15. Revenue and Operating Expenses for NAICS (1997) Sector 56 by Kind of Business: 2002—Con.

[Data include enterprise support locations. Coefficients of variation represent the estimated relative standard error of the estimate. Information on confidentiality protection and the meaning of abbreviations and symbols can be found in the introductory text. For explanation of terms, see Appendix A. For information on estimation procedures, sampling error, and nonsampling error, see methodology section in Appendix C.]

Kind of business and item	Amount (\$1,000)	Coefficient of variation of amount (percent)	Percent of total operating expenses ¹ (percent)	Coefficient of variation of percent (percent)
56, ADMINISTRATIVE AND SUPPORT AND WASTE MANAGEMENT AND REMEDIATION SERVICES²—Con.				
561, Administrative and support services ² —Con.				
5614, Business support services—Con.				
56144, Collection agencies				
Revenue	9 037 961	X	X	X
Operating expenses, total	8 011 781	1.3	88.6	1.3
Annual payroll	4 173 608	2.5	52.1	2.1
Employer costs for fringe benefits	579 610	3.3	7.2	3.0
Contract labor costs including temporary help	272 787	6.1	3.4	6.5
Expensed computer related supplies	59 670	12.5	.7	12.3
Cost of purchased packaging and containers	864	8.9	—	8.7
Other materials and supplies not for resale	S	S	S	S
Purchased utilities, total	S	S	S	S
Cost of purchased transportation, shipping and warehousing services	273 487	10.7	3.4	11.5
Cost of purchased repair and maintenance services	40 537	8.9	.5	9.5
Cost of purchased printing services	S	S	S	S
Cost of purchased advertising and promotional services	S	S	S	S
Cost of purchased legal services	200 061	12.6	2.5	13.2
Cost of purchased accounting, auditing, and bookkeeping services	46 607	8.1	.6	8.1
Cost of purchased management consulting, administrative services and other professional services	S	S	S	S
Purchased communication services	275 649	4.1	3.4	3.9
Cost of purchased custom coded original software (expensed) including adaptation of off-the-shelf software	13 151	20.0	.2	18.9
Cost of system support design and services including web design	S	S	S	S
Cost of data processing and other purchased computer services, except communications	29 989	11.2	.4	11.6
Lease and rental payments	320 642	3.2	4.0	3.3
Cost of insurance	70 098	6.8	.9	6.9
Taxes and license fees	56 743	8.5	.7	7.9
Depreciation and amortization charges	302 957	5.0	3.8	5.5
Other operating expenses	S	S	S	S
56145, Credit bureaus				
Revenue	4 612 684	X	X	X
Operating expenses, total	3 303 499	.7	71.6	.7
Annual payroll	1 182 145	1.1	35.8	.9
Employer costs for fringe benefits	206 962	1.2	6.3	1.0
Contract labor costs including temporary help	140 751	1.7	4.3	1.8
Expensed computer related supplies	38 356	2.0	1.2	2.0
Cost of purchased packaging and containers	286	1.5	—	1.6
Other materials and supplies not for resale	S	S	S	S
Purchased utilities, total	11 858	2.2	.4	2.0
Cost of purchased transportation, shipping and warehousing services	42 127	1.6	1.3	1.4
Cost of purchased repair and maintenance services	22 806	2.0	.7	2.1
Cost of purchased printing services	14 054	1.4	.4	1.6
Cost of purchased advertising and promotional services	87 356	4.6	2.6	4.6
Cost of purchased legal services	31 845	2.3	1.0	2.3
Cost of purchased accounting, auditing, and bookkeeping services	S	S	S	S
Cost of purchased management consulting, administrative services and other professional services	198 002	1.2	6.0	1.3
Purchased communication services	88 300	1.9	2.7	2.0
Cost of purchased custom coded original software (expensed) including adaptation of off-the-shelf software	31 863	2.0	1.0	2.2
Cost of system support design and services including web design	7 889	11.0	.2	11.0
Cost of data processing and other purchased computer services, except communications	53 718	4.8	1.6	5.4
Lease and rental payments	135 630	2.9	4.1	2.9
Cost of insurance	18 278	4.5	.6	4.3
Taxes and license fees	14 228	9.0	.4	9.1
Depreciation and amortization charges	224 515	1.3	6.8	1.3
Other operating expenses	674 915	2.6	20.4	2.3
56149, Other business support services				
Revenue	9 390 792	X	X	X
Operating expenses, total	S	S	S	S
Annual payroll	2 086 546	1.8	S	S
Employer costs for fringe benefits	336 412	1.7	S	S
Contract labor costs including temporary help	S	S	S	S
Expensed computer related supplies	S	S	S	S
Cost of purchased packaging and containers	S	S	S	S
Other materials and supplies not for resale	S	S	S	S
Purchased utilities, total	S	S	S	S
Cost of purchased transportation, shipping and warehousing services	S	S	S	S
Cost of purchased repair and maintenance services	39 474	6.3	S	S
Cost of purchased printing services	S	S	S	S
Cost of purchased advertising and promotional services	S	S	S	S
Cost of purchased legal services	S	S	S	S
Cost of purchased accounting, auditing, and bookkeeping services	S	S	S	S
Cost of purchased management consulting, administrative services and other professional services	S	S	S	S
Purchased communication services	85 136	8.6	S	S
Cost of purchased custom coded original software (expensed) including adaptation of off-the-shelf software	S	S	S	S
Cost of system support design and services including web design	5 474	5.3	S	S
Cost of data processing and other purchased computer services, except communications	5 903	7.6	S	S
Lease and rental payments	246 547	3.2	S	S
Cost of insurance	S	S	S	S
Taxes and license fees	S	S	S	S
Depreciation and amortization charges	S	S	S	S
Other operating expenses	S	S	S	S

See footnotes at end of table.

Table 15. Revenue and Operating Expenses for NAICS (1997) Sector 56 by Kind of Business: 2002—Con.

[Data include enterprise support locations. Coefficients of variation represent the estimated relative standard error of the estimate. Information on confidentiality protection and the meaning of abbreviations and symbols can be found in the introductory text. For explanation of terms, see Appendix A. For information on estimation procedures, sampling error, and nonsampling error, see methodology section in Appendix C.]

Kind of business and item	Amount (\$1,000)	Coefficient of variation of amount (percent)	Percent of total operating expenses ¹ (percent)	Coefficient of variation of percent (percent)
56, ADMINISTRATIVE AND SUPPORT AND WASTE MANAGEMENT AND REMEDIATION SERVICES²—Con.				
561, Administrative and support services ² —Con.				
5615, Travel arrangement and reservation services				
Revenue.....	26 968 356	X	X	X
Operating expenses, total.....	20 998 687	1.5	77.9	1.5
Annual payroll.....	7 552 225	2.0	36.0	2.2
Employer costs for fringe benefits.....	1 269 991	2.8	6.0	3.0
Contract labor costs including temporary help.....	281 592	11.4	1.3	12.7
Expensed computer related supplies.....	106 448	4.7	.5	4.3
Cost of purchased packaging and containers.....	S	S	S	S
Other materials and supplies not for resale.....	820 761	12.7	3.9	13.6
Purchased utilities, total.....	289 290	3.6	1.4	3.4
Cost of purchased transportation, shipping and warehousing services.....	299 304	4.7	1.4	4.9
Cost of purchased repair and maintenance services.....	261 025	3.7	1.2	3.4
Cost of purchased printing services.....	197 604	4.1	.9	4.0
Cost of purchased advertising and promotional services.....	1 764 686	12.6	8.4	10.7
Cost of purchased legal services.....	121 523	6.3	.6	5.5
Cost of purchased accounting, auditing, and bookkeeping services.....	86 035	7.2	.4	7.0
Cost of purchased management consulting, administrative services and other professional services.....	199 670	6.1	1.0	6.1
Purchased communication services.....	433 638	3.0	2.1	2.7
Cost of purchased custom coded original software (expensed) including adaptation of off-the-shelf software.....	35 073	8.7	.2	7.2
Cost of system support design and services including web design.....	65 607	19.2	.3	20.1
Cost of data processing and other purchased computer services, except communications.....	28 440	9.5	.1	9.2
Lease and rental payments.....	950 025	4.8	4.5	4.8
Cost of insurance.....	241 890	6.3	1.2	5.7
Taxes and license fees.....	85 032	4.6	.4	5.0
Depreciation and amortization charges.....	1 202 606	2.5	5.7	2.1
Other operating expenses.....	S	S	S	S
56151, Travel agencies				
Revenue.....	10 278 520	X	X	X
Operating expenses, total.....	9 439 189	3.2	91.8	3.2
Annual payroll.....	3 796 918	3.6	40.2	3.8
Employer costs for fringe benefits.....	608 462	5.3	6.4	5.3
Contract labor costs including temporary help.....	113 625	19.8	1.2	25.5
Expensed computer related supplies.....	59 769	8.2	.6	7.0
Cost of purchased packaging and containers.....	S	S	S	S
Other materials and supplies not for resale.....	S	S	S	S
Purchased utilities, total.....	S	S	S	S
Cost of purchased transportation, shipping and warehousing services.....	94 922	7.2	1.0	7.2
Cost of purchased repair and maintenance services.....	45 441	13.4	.5	14.4
Cost of purchased printing services.....	37 041	15.0	.4	14.6
Cost of purchased advertising and promotional services.....	S	S	S	S
Cost of purchased legal services.....	33 539	7.0	.4	6.9
Cost of purchased accounting, auditing, and bookkeeping services.....	51 477	11.5	.5	11.2
Cost of purchased management consulting, administrative services and other professional services.....	56 566	12.4	.6	14.0
Purchased communication services.....	223 665	4.2	2.4	4.5
Cost of purchased custom coded original software (expensed) including adaptation of off-the-shelf software.....	23 094	13.0	.2	9.1
Cost of system support design and services including web design.....	S	S	S	S
Cost of data processing and other purchased computer services, except communications.....	17 005	8.1	.2	8.6
Lease and rental payments.....	670 021	6.1	7.1	6.5
Cost of insurance.....	87 935	12.5	.9	11.6
Taxes and license fees.....	42 421	6.5	.4	7.8
Depreciation and amortization charges.....	384 790	4.6	4.1	4.4
Other operating expenses.....	S	S	S	S
56152, Tour operators				
Revenue.....	3 384 580	X	X	X
Operating expenses, total.....	2 773 081	2.2	81.9	2.2
Annual payroll.....	876 373	5.4	31.6	6.3
Employer costs for fringe benefits.....	120 889	5.6	4.4	6.4
Contract labor costs including temporary help.....	S	S	S	S
Expensed computer related supplies.....	8 602	9.6	.3	9.0
Cost of purchased packaging and containers.....	S	S	S	S
Other materials and supplies not for resale.....	S	S	S	S
Purchased utilities, total.....	14 867	7.1	.5	6.8
Cost of purchased transportation, shipping and warehousing services.....	56 068	5.5	2.0	6.2
Cost of purchased repair and maintenance services.....	17 684	9.8	.6	10.0
Cost of purchased printing services.....	52 847	9.1	1.9	9.4
Cost of purchased advertising and promotional services.....	186 190	5.3	6.7	6.5
Cost of purchased legal services.....	16 942	4.6	.6	5.7
Cost of purchased accounting, auditing, and bookkeeping services.....	10 564	8.2	.4	8.1
Cost of purchased management consulting, administrative services and other professional services.....	42 204	14.7	1.5	14.5
Purchased communication services.....	49 418	4.9	1.8	5.7
Cost of purchased custom coded original software (expensed) including adaptation of off-the-shelf software.....	S	S	S	S
Cost of system support design and services including web design.....	S	S	S	S
Cost of data processing and other purchased computer services, except communications.....	3 418	8.0	.1	9.2
Lease and rental payments.....	100 899	7.4	3.6	8.2
Cost of insurance.....	38 772	10.1	1.4	10.4
Taxes and license fees.....	14 246	11.1	.5	10.9
Depreciation and amortization charges.....	93 597	7.9	3.4	7.9
Other operating expenses.....	S	S	S	S

See footnotes at end of table.

Table 15. Revenue and Operating Expenses for NAICS (1997) Sector 56 by Kind of Business: 2002—Con.

[Data include enterprise support locations. Coefficients of variation represent the estimated relative standard error of the estimate. Information on confidentiality protection and the meaning of abbreviations and symbols can be found in the introductory text. For explanation of terms, see Appendix A. For information on estimation procedures, sampling error, and nonsampling error, see methodology section in Appendix C.]

Kind of business and item	Amount (\$1,000)	Coefficient of variation of amount (percent)	Percent of total operating expenses ¹ (percent)	Coefficient of variation of percent (percent)
56, ADMINISTRATIVE AND SUPPORT AND WASTE MANAGEMENT AND REMEDIATION SERVICES²—Con.				
561, Administrative and support services ² —Con.				
5615, Travel arrangement and reservation services—Con.				
56159, Other travel arrangement and reservation services				
Revenue	13 305 256	X	X	X
Operating expenses, total	\$	\$	\$	\$
Annual payroll	\$	\$	\$	\$
Employer costs for fringe benefits	\$	\$	\$	\$
Contract labor costs including temporary help	\$	\$	\$	\$
Expensed computer related supplies	\$	\$	\$	\$
Cost of purchased packaging and containers	\$	\$	\$	\$
Other materials and supplies not for resale	\$	\$	\$	\$
Purchased utilities, total	\$	\$	\$	\$
Cost of purchased transportation, shipping and warehousing services	\$	\$	\$	\$
Cost of purchased repair and maintenance services	\$	\$	\$	\$
Cost of purchased printing services	\$	\$	\$	\$
Cost of purchased advertising and promotional services	\$	\$	\$	\$
Cost of purchased legal services	\$	\$	\$	\$
Cost of purchased accounting, auditing, and bookkeeping services	\$	\$	\$	\$
Cost of purchased management consulting, administrative services and other professional services	\$	\$	\$	\$
Purchased communication services	\$	\$	\$	\$
Cost of purchased custom coded original software (expensed) including adaptation of off-the-shelf software ..	\$	\$	\$	\$
Cost of system support design and services including web design	\$	\$	\$	\$
Cost of data processing and other purchased computer services, except communications	\$	\$	\$	\$
Lease and rental payments	\$	\$	\$	\$
Cost of insurance	\$	\$	\$	\$
Taxes and license fees	\$	\$	\$	\$
Depreciation and amortization charges	\$	\$	\$	\$
Other operating expenses	\$	\$	\$	\$
5616, Investigation and security services				
Revenue	32 498 131	X	X	X
Operating expenses, total	29 577 434	1.5	91.0	1.5
Annual payroll	16 293 389	1.5	55.1	1.0
Employer costs for fringe benefits	2 614 740	2.0	8.8	2.2
Contract labor costs including temporary help	587 245	6.3	2.0	7.0
Expensed computer related supplies	60 389	3.9	2	4.2
Cost of purchased packaging and containers	12 195	10.8	—	10.6
Other materials and supplies not for resale	1 662 779	6.7	5.6	5.5
Purchased utilities, total	\$	\$	\$	\$
Cost of purchased transportation, shipping and warehousing services	146 435	1.9	5	1.8
Cost of purchased repair and maintenance services	162 813	6.3	.6	6.6
Cost of purchased printing services	32 768	6.3	.1	5.5
Cost of purchased advertising and promotional services	299 319	5.4	1.0	5.9
Cost of purchased legal services	\$	\$	\$	\$
Cost of purchased accounting, auditing, and bookkeeping services	69 071	6.5	2	6.5
Cost of purchased management consulting, administrative services and other professional services	211 944	7.1	.7	8.2
Purchased communication services	433 101	4.0	1.5	5.1
Cost of purchased custom coded original software (expensed) including adaptation of off-the-shelf software ..	15 427	12.1	.1	10.4
Cost of system support design and services including web design	15 856	7.1	.1	8.4
Cost of data processing and other purchased computer services, except communications	\$	\$	\$	\$
Lease and rental payments	623 103	5.0	2.1	4.9
Cost of insurance	567 689	4.9	1.9	4.7
Taxes and license fees	194 135	9.0	.7	8.8
Depreciation and amortization charges	1 656 438	4.1	5.6	4.6
Other operating expenses	\$	\$	\$	\$
56161, Investigation, guard, and armored car services				
Revenue	19 914 061	X	X	X
Operating expenses, total	18 308 557	2.0	91.9	2.0
Annual payroll	12 187 705	1.5	66.6	1.4
Employer costs for fringe benefits	1 794 195	2.5	9.8	2.4
Contract labor costs including temporary help	232 309	12.7	1.3	14.5
Expensed computer related supplies	34 020	7.4	.2	7.9
Cost of purchased packaging and containers	3 777	9.2	—	8.5
Other materials and supplies not for resale	329 369	7.5	1.8	7.5
Purchased utilities, total	\$	\$	\$	\$
Cost of purchased transportation, shipping and warehousing services	43 614	3.3	.2	3.4
Cost of purchased repair and maintenance services	54 077	8.5	.3	8.2
Cost of purchased printing services	17 579	9.0	.1	8.2
Cost of purchased advertising and promotional services	\$	\$	\$	\$
Cost of purchased legal services	\$	\$	\$	\$
Cost of purchased accounting, auditing, and bookkeeping services	38 065	7.0	.2	8.2
Cost of purchased management consulting, administrative services and other professional services	78 065	7.1	.4	7.3
Purchased communication services	137 451	4.4	—	5.1
Cost of purchased custom coded original software (expensed) including adaptation of off-the-shelf software ..	8 496	11.9	—	10.4
Cost of system support design and services including web design	4 164	11.3	—	13.5
Cost of data processing and other purchased computer services, except communications	\$	\$	\$	\$
Lease and rental payments	271 101	7.1	1.5	7.1
Cost of insurance	361 459	4.8	2.0	4.8
Taxes and license fees	121 291	14.1	.7	13.4
Depreciation and amortization charges	250 746	4.3	1.4	4.3
Other operating expenses	\$	\$	\$	\$

See footnotes at end of table.

Table 15. Revenue and Operating Expenses for NAICS (1997) Sector 56 by Kind of Business: 2002—Con.

[Data include enterprise support locations. Coefficients of variation represent the estimated relative standard error of the estimate. Information on confidentiality protection and the meaning of abbreviations and symbols can be found in the introductory text. For explanation of terms, see Appendix A. For information on estimation procedures, sampling error, and nonsampling error, see methodology section in Appendix C.]

Kind of business and item	Amount (\$1,000)	Coefficient of variation of amount (percent)	Percent of total operating expenses ¹ (percent)	Coefficient of variation of percent (percent)
56, ADMINISTRATIVE AND SUPPORT AND WASTE MANAGEMENT AND REMEDIATION SERVICES²—Con.				
561, Administrative and support services ² —Con.				
5616, Investigation and security services—Con.				
56162, Security system services				
Revenue	12 584 070	X	X	X
Operating expenses, total	11 268 877	2.6	89.5	2.6
Annual payroll	4 105 683	4.6	36.4	2.3
Employer costs for fringe benefits	820 545	3.3	7.3	3.3
Contract labor costs including temporary help	354 936	7.2	3.1	7.2
Expensed computer related supplies	26 369	5.1	.2	5.4
Cost of purchased packaging and containers	8 418	15.7	.1	16.2
Other materials and supplies not for resale	1 333 410	7.7	11.8	5.2
Purchased utilities, total	S	S	S	S
Cost of purchased transportation, shipping and warehousing services	102 821	2.4	.9	2.9
Cost of purchased repair and maintenance services	108 736	9.3	1.0	8.9
Cost of purchased printing services	15 189	6.2	.1	5.2
Cost of purchased advertising and promotional services	226 763	5.2	2.0	5.0
Cost of purchased legal services	33 575	15.7	.3	11.3
Cost of purchased accounting, auditing, and bookkeeping services	31 007	9.8	.3	10.8
Cost of purchased management consulting, administrative services and other professional services	133 880	9.6	1.2	11.1
Purchased communication services	295 650	5.3	2.6	5.4
Cost of purchased custom coded original software (expensed) including adaptation of off-the-shelf software	S	S	S	S
Cost of system support design and services including web design	11 692	7.7	.1	7.7
Cost of data processing and other purchased computer services, except communications	28 222	10.2	.3	8.4
Lease and rental payments	352 002	6.0	3.1	5.9
Cost of insurance	206 230	10.6	1.8	11.2
Taxes and license fees	72 844	6.8	.6	6.7
Depreciation and amortization charges	1 405 692	4.8	12.5	4.7
Other operating expenses	S	S	S	S
5617, Services to buildings and dwellings ²				
Revenue	48 268 357	X	X	X
Operating expenses, total	38 656 419	.7	80.1	.7
Annual payroll	18 389 013	1.2	47.6	1.3
Employer costs for fringe benefits	S	S	S	S
Contract labor costs including temporary help	S	S	S	S
Expensed computer related supplies	S	S	S	S
Cost of purchased packaging and containers	S	S	S	S
Other materials and supplies not for resale	S	S	S	S
Purchased utilities, total	S	S	S	S
Cost of purchased transportation, shipping and warehousing services	S	S	S	S
Cost of purchased repair and maintenance services	274 302	8.7	.7	8.4
Cost of purchased printing services	S	S	S	S
Cost of purchased advertising and promotional services	527 390	3.7	1.4	3.8
Cost of purchased legal services	S	S	S	S
Cost of purchased accounting, auditing, and bookkeeping services	S	S	S	S
Cost of purchased management consulting, administrative services and other professional services	S	S	S	S
Purchased communication services	358 234	3.0	.9	3.3
Cost of purchased custom coded original software (expensed) including adaptation of off-the-shelf software	9 376	16.6	—	16.9
Cost of system support design and services including web design	15 229	7.5	—	7.5
Cost of data processing and other purchased computer services, except communications	7 955	15.1	—	15.2
Lease and rental payments	764 937	4.5	2.0	4.5
Cost of insurance	S	S	S	S
Taxes and license fees	S	S	S	S
Depreciation and amortization charges	S	S	S	S
Other operating expenses	S	S	S	S
56171, Exterminating and pest control services				
Revenue	6 911 725	X	X	X
Operating expenses, total	6 030 992	1.5	87.3	1.5
Annual payroll	2 860 609	1.7	47.4	1.3
Employer costs for fringe benefits	492 157	3.4	8.2	3.1
Contract labor costs including temporary help	S	S	S	S
Expensed computer related supplies	22 027	6.3	.4	6.2
Cost of purchased packaging and containers	S	S	S	S
Other materials and supplies not for resale	473 124	7.8	7.8	6.9
Purchased utilities, total	S	S	S	S
Cost of purchased transportation, shipping and warehousing services	27 855	4.5	.5	5.4
Cost of purchased repair and maintenance services	46 686	7.7	.8	6.9
Cost of purchased printing services	18 075	5.7	.3	5.6
Cost of purchased advertising and promotional services	165 424	7.4	2.7	7.3
Cost of purchased legal services	13 012	3.9	.2	4.7
Cost of purchased accounting, auditing, and bookkeeping services	22 167	8.4	.4	8.0
Cost of purchased management consulting, administrative services and other professional services	16 209	13.8	.3	13.0
Purchased communication services	83 885	8.4	1.4	8.2
Cost of purchased custom coded original software (expensed) including adaptation of off-the-shelf software	2 017	9.1	—	9.6
Cost of system support design and services including web design	1 817	15.8	—	14.6
Cost of data processing and other purchased computer services, except communications	3 037	10.3	.1	8.8
Lease and rental payments	178 668	5.1	3.0	4.8
Cost of insurance	204 419	2.7	3.4	2.6
Taxes and license fees	53 025	7.1	.9	7.8
Depreciation and amortization charges	208 098	14.4	3.5	13.1
Other operating expenses	S	S	S	S

See footnotes at end of table.

Table 15. Revenue and Operating Expenses for NAICS (1997) Sector 56 by Kind of Business: 2002—Con.

[Data include enterprise support locations. Coefficients of variation represent the estimated relative standard error of the estimate. Information on confidentiality protection and the meaning of abbreviations and symbols can be found in the introductory text. For explanation of terms, see Appendix A. For information on estimation procedures, sampling error, and nonsampling error, see methodology section in Appendix C.]

Kind of business and item	Amount (\$1,000)	Coefficient of variation of amount (percent)	Percent of total operating expenses ¹ (percent)	Coefficient of variation of percent (percent)
56, ADMINISTRATIVE AND SUPPORT AND WASTE MANAGEMENT AND REMEDIATION SERVICES²—Con.				
561, Administrative and support services ² —Con.				
5617, Services to buildings and dwellings ² —Con.				
56172, Janitorial services				
Revenue	33 033 412	X	X	X
Operating expenses, total	26 554 122	.8	80.4	.8
Annual payroll	13 584 396	1.6	51.2	1.9
Employer costs for fringe benefits	S	S	S	S
Contract labor costs including temporary help	S	S	S	S
Expensed computer related supplies	S	S	S	S
Cost of purchased packaging and containers	S	S	S	S
Other materials and supplies not for resale	S	S	S	S
Purchased utilities, total	S	S	S	S
Cost of purchased transportation, shipping and warehousing services	S	S	S	S
Cost of purchased repair and maintenance services	133 666	17.6	.5	17.1
Cost of purchased printing services	S	S	S	S
Cost of purchased advertising and promotional services	133 249	5.9	.5	6.2
Cost of purchased legal services	S	S	S	S
Cost of purchased accounting, auditing, and bookkeeping services	S	S	S	S
Cost of purchased management consulting, administrative services and other professional services	S	S	S	S
Purchased communication services	174 730	6.5	.7	7.0
Cost of purchased custom coded original software (expensed) including adaptation of off-the-shelf software	3 696	19.8	—	20.4
Cost of system support design and services including web design	9 219	6.4	—	6.3
Cost of data processing and other purchased computer services, except communications	S	S	S	S
Lease and rental payments	369 075	7.9	1.4	8.2
Cost of insurance	S	S	S	S
Taxes and license fees	S	S	S	S
Depreciation and amortization charges	S	S	S	S
Other operating expenses	S	S	S	S
56174, Carpet and upholstery cleaning services				
Revenue	3 384 832	X	X	X
Operating expenses, total	2 675 280	2.3	79.0	2.3
Annual payroll	886 351	3.3	33.1	4.7
Employer costs for fringe benefits	144 096	3.6	5.4	3.9
Contract labor costs including temporary help	347 022	19.6	13.0	15.5
Expensed computer related supplies	14 031	11.9	.5	11.0
Cost of purchased packaging and containers	S	S	S	S
Other materials and supplies not for resale	226 267	12.2	8.5	9.8
Purchased utilities, total	44 221	11.5	1.7	11.3
Cost of purchased transportation, shipping and warehousing services	10 298	8.1	.4	8.8
Cost of purchased repair and maintenance services	44 409	11.1	1.7	8.6
Cost of purchased printing services	6 058	12.1	.2	12.0
Cost of purchased advertising and promotional services	153 745	6.7	5.7	7.0
Cost of purchased legal services	5 636	9.8	.2	8.7
Cost of purchased accounting, auditing, and bookkeeping services	13 907	6.1	.5	5.7
Cost of purchased management consulting, administrative services and other professional services	S	S	S	S
Purchased communication services	45 488	7.8	1.7	7.4
Cost of purchased custom coded original software (expensed) including adaptation of off-the-shelf software	S	S	S	S
Cost of system support design and services including web design	S	S	S	S
Cost of data processing and other purchased computer services, except communications	235	15.3	—	18.4
Lease and rental payments	102 719	7.4	3.8	6.3
Cost of insurance	87 875	5.9	3.3	6.3
Taxes and license fees	46 142	13.9	1.7	16.6
Depreciation and amortization charges	94 708	6.8	3.5	6.5
Other operating expenses	S	S	S	S
56179, Other services to buildings and dwellings				
Revenue	4 938 388	X	X	X
Operating expenses, total	S	S	S	S
Annual payroll	1 057 656	3.3	S	S
Employer costs for fringe benefits	174 851	3.5	S	S
Contract labor costs including temporary help	S	S	S	S
Expensed computer related supplies	S	S	S	S
Cost of purchased packaging and containers	S	S	S	S
Other materials and supplies not for resale	S	S	S	S
Purchased utilities, total	S	S	S	S
Cost of purchased transportation, shipping and warehousing services	S	S	S	S
Cost of purchased repair and maintenance services	S	S	S	S
Cost of purchased printing services	S	S	S	S
Cost of purchased advertising and promotional services	S	S	S	S
Cost of purchased legal services	S	S	S	S
Cost of purchased accounting, auditing, and bookkeeping services	S	S	S	S
Cost of purchased management consulting, administrative services and other professional services	S	S	S	S
Purchased communication services	54 132	4.3	S	S
Cost of purchased custom coded original software (expensed) including adaptation of off-the-shelf software	S	S	S	S
Cost of system support design and services including web design	S	S	S	S
Cost of data processing and other purchased computer services, except communications	S	S	S	S
Lease and rental payments	S	S	S	S
Cost of insurance	S	S	S	S
Taxes and license fees	S	S	S	S
Depreciation and amortization charges	S	S	S	S
Other operating expenses	S	S	S	S

See footnotes at end of table.

Table 15. Revenue and Operating Expenses for NAICS (1997) Sector 56 by Kind of Business: 2002—Con.

[Data include enterprise support locations. Coefficients of variation represent the estimated relative standard error of the estimate. Information on confidentiality protection and the meaning of abbreviations and symbols can be found in the introductory text. For explanation of terms, see Appendix A. For information on estimation procedures, sampling error, and nonsampling error, see methodology section in Appendix C.]

Kind of business and item	Amount (\$1,000)	Coefficient of variation of amount (percent)	Percent of total operating expenses ¹ (percent)	Coefficient of variation of percent (percent)
56, ADMINISTRATIVE AND SUPPORT AND WASTE MANAGEMENT AND REMEDIATION SERVICES²—Con.				
561, Administrative and support services ² —Con.				
5619, Other support services				
Revenue.....	33 379 484	X	X	X
Operating expenses, total.....	24 845 154	.9	74.4	.9
Annual payroll.....	9 596 482	1.2	38.6	.9
Employer costs for fringe benefits.....	1 763 801	1.7	7.1	1.4
Contract labor costs including temporary help.....	1 009 166	6.0	4.1	6.1
Expensed computer related supplies.....	84 443	4.0	.3	4.2
Cost of purchased packaging and containers.....	348 184	7.3	1.4	7.1
Other materials and supplies not for resale.....	1 405 196	7.0	5.7	6.3
Purchased utilities, total.....	S	S	S	S
Cost of purchased transportation, shipping and warehousing services.....	518 339	7.5	2.1	7.2
Cost of purchased repair and maintenance services.....	212 166	5.4	.9	5.4
Cost of purchased printing services.....	533 947	18.8	2.1	19.9
Cost of purchased advertising and promotional services.....	S	S	S	S
Cost of purchased legal services.....	120 182	5.8	.5	5.3
Cost of purchased accounting, auditing, and bookkeeping services.....	127 353	4.9	.5	5.1
Cost of purchased management consulting, administrative services and other professional services.....	336 030	9.2	1.4	9.0
Purchased communication services.....	316 869	3.6	1.3	3.6
Cost of purchased custom coded original software (expensed) including adaptation of off-the-shelf software.....	38 368	10.2	.2	11.0
Cost of system support design and services including web design.....	34 880	14.3	.1	14.7
Cost of data processing and other purchased computer services, except communications.....	32 286	14.0	.1	14.0
Lease and rental payments.....	1 253 618	2.7	5.0	2.8
Cost of insurance.....	375 509	3.7	1.5	3.7
Taxes and license fees.....	222 140	5.5	.9	5.8
Depreciation and amortization charges.....	1 171 473	2.5	4.7	1.9
Other operating expenses.....	S	S	S	S
56191, Packaging and labeling services				
Revenue.....	5 039 392	X	X	X
Operating expenses, total.....	S	S	S	S
Annual payroll.....	1 356 683	3.4	S	S
Employer costs for fringe benefits.....	S	S	S	S
Contract labor costs including temporary help.....	S	S	S	S
Expensed computer related supplies.....	S	S	S	S
Cost of purchased packaging and containers.....	S	S	S	S
Other materials and supplies not for resale.....	S	S	S	S
Purchased utilities, total.....	S	S	S	S
Cost of purchased transportation, shipping and warehousing services.....	S	S	S	S
Cost of purchased repair and maintenance services.....	46 186	8.7	S	S
Cost of purchased printing services.....	S	S	S	S
Cost of purchased advertising and promotional services.....	22 121	19.3	S	S
Cost of purchased legal services.....	S	S	S	S
Cost of purchased accounting, auditing, and bookkeeping services.....	S	S	S	S
Cost of purchased management consulting, administrative services and other professional services.....	S	S	S	S
Purchased communication services.....	19 331	5.0	S	S
Cost of purchased custom coded original software (expensed) including adaptation of off-the-shelf software.....	S	S	S	S
Cost of system support design and services including web design.....	S	S	S	S
Cost of data processing and other purchased computer services, except communications.....	S	S	S	S
Lease and rental payments.....	166 932	4.9	S	S
Cost of insurance.....	S	S	S	S
Taxes and license fees.....	S	S	S	S
Depreciation and amortization charges.....	S	S	S	S
Other operating expenses.....	S	S	S	S
56192, Convention and trade show organizers				
Revenue.....	9 090 267	X	X	X
Operating expenses, total.....	6 791 334	1.5	74.7	1.5
Annual payroll.....	2 515 357	2.5	37.0	1.9
Employer costs for fringe benefits.....	468 959	2.7	6.9	2.3
Contract labor costs including temporary help.....	345 693	8.8	5.1	9.0
Expensed computer related supplies.....	14 396	7.1	.2	6.5
Cost of purchased packaging and containers.....	S	S	S	S
Other materials and supplies not for resale.....	584 298	5.6	8.6	6.2
Purchased utilities, total.....	S	S	S	S
Cost of purchased transportation, shipping and warehousing services.....	99 973	8.0	1.5	8.3
Cost of purchased repair and maintenance services.....	38 751	11.7	.6	11.7
Cost of purchased printing services.....	74 806	12.8	1.1	12.1
Cost of purchased advertising and promotional services.....	147 918	11.7	2.2	11.0
Cost of purchased legal services.....	26 551	4.5	.4	4.0
Cost of purchased accounting, auditing, and bookkeeping services.....	29 893	6.4	.4	6.9
Cost of purchased management consulting, administrative services and other professional services.....	77 764	13.8	1.1	15.0
Purchased communication services.....	60 346	3.6	.9	3.1
Cost of purchased custom coded original software (expensed) including adaptation of off-the-shelf software.....	8 372	9.1	.1	8.5
Cost of system support design and services including web design.....	S	S	S	S
Cost of data processing and other purchased computer services, except communications.....	S	S	S	S
Lease and rental payments.....	352 645	5.1	5.2	4.5
Cost of insurance.....	130 431	3.7	1.9	3.0
Taxes and license fees.....	78 254	3.9	1.2	3.9
Depreciation and amortization charges.....	255 846	5.6	3.8	6.6
Other operating expenses.....	1 398 777	4.7	20.6	3.7

See footnotes at end of table.

Table 15. Revenue and Operating Expenses for NAICS (1997) Sector 56 by Kind of Business: 2002—Con.

[Data include enterprise support locations. Coefficients of variation represent the estimated relative standard error of the estimate. Information on confidentiality protection and the meaning of abbreviations and symbols can be found in the introductory text. For explanation of terms, see Appendix A. For information on estimation procedures, sampling error, and nonsampling error, see methodology section in Appendix C.]

Kind of business and item	Amount (\$1,000)	Coefficient of variation of amount (percent)	Percent of total operating expenses ¹ (percent)	Coefficient of variation of percent (percent)
56, ADMINISTRATIVE AND SUPPORT AND WASTE MANAGEMENT AND REMEDIATION SERVICES²—Con.				
561, Administrative and support services ² —Con.				
5619, Other support services—Con.				
56199, All other support services				
Revenue	19 249 826	X	X	X
Operating expenses, total	14 171 219	1.7	73.6	1.7
Annual payroll	5 724 442	2.1	40.4	1.7
Employer costs for fringe benefits	1 057 369	3.0	7.5	2.3
Contract labor costs including temporary help	406 474	13.8	2.9	13.4
Expensed computer related supplies	57 051	5.8	.4	6.2
Cost of purchased packaging and containers	40 112	16.0	.3	17.0
Other materials and supplies not for resale	S	S	S	S
Purchased utilities, total	S	S	S	S
Cost of purchased transportation, shipping and warehousing services	264 426	11.2	1.9	11.1
Cost of purchased repair and maintenance services	127 229	6.0	.9	6.8
Cost of purchased printing services	S	S	S	S
Cost of purchased advertising and promotional services	S	S	S	S
Cost of purchased legal services	78 705	9.3	.6	8.5
Cost of purchased accounting, auditing, and bookkeeping services	82 347	5.9	.6	6.1
Cost of purchased management consulting, administrative services and other professional services	227 157	9.7	1.6	9.3
Purchased communication services	237 191	4.5	1.7	4.6
Cost of purchased custom coded original software (expensed) including adaptation of off-the-shelf software	26 995	15.8	.2	16.9
Cost of system support design and services including web design	22 101	16.1	.2	16.3
Cost of data processing and other purchased computer services, except communications	25 059	16.3	.2	15.6
Lease and rental payments	734 041	4.0	5.2	4.2
Cost of insurance	182 305	6.0	1.3	6.3
Taxes and license fees	103 234	11.3	.7	12.3
Depreciation and amortization charges	771 392	3.2	5.4	3.1
Other operating expenses	S	S	S	S
562, Waste management and remediation services				
Revenue	52 393 540	X	X	X
Operating expenses, total	41 881 132	.7	79.9	.7
Annual payroll	13 292 417	1.2	31.7	1.0
Employer costs for fringe benefits	S	S	S	S
Contract labor costs including temporary help	989 885	5.2	2.4	5.4
Expensed computer related supplies	68 746	3.0	.2	3.3
Cost of purchased packaging and containers	55 387	2.8	.1	2.9
Other materials and supplies not for resale	2 061 342	4.6	4.9	4.2
Purchased utilities, total	S	S	S	S
Cost of purchased transportation, shipping and warehousing services	S	S	S	S
Cost of purchased repair and maintenance services	459 825	7.0	1.1	7.0
Cost of purchased printing services	S	S	S	S
Cost of purchased advertising and promotional services	200 436	4.3	.5	4.4
Cost of purchased legal services	193 579	3.0	.5	3.2
Cost of purchased accounting, auditing, and bookkeeping services	S	S	S	S
Cost of purchased management consulting, administrative services and other professional services	393 858	2.0	.9	1.9
Purchased communication services	170 149	2.9	.4	3.1
Cost of purchased custom coded original software (expensed) including adaptation of off-the-shelf software	3 738	19.2	—	19.1
Cost of system support design and services including web design	10 139	5.8	—	5.6
Cost of data processing and other purchased computer services, except communications	22 608	4.2	.1	4.1
Lease and rental payments	1 179 323	10.0	2.8	10.0
Cost of insurance	S	S	S	S
Taxes and license fees	639 739	1.9	1.5	2.0
Depreciation and amortization charges	3 619 417	1.6	8.6	1.6
Other operating expenses	S	S	S	S
5621, Waste collection				
Revenue	28 689 857	X	X	X
Operating expenses, total	23 419 160	1.2	81.6	1.2
Annual payroll	7 405 671	1.8	31.6	1.5
Employer costs for fringe benefits	S	S	S	S
Contract labor costs including temporary help	S	S	S	S
Expensed computer related supplies	S	S	S	S
Cost of purchased packaging and containers	27 077	1.4	.1	1.8
Other materials and supplies not for resale	S	S	S	S
Purchased utilities, total	S	S	S	S
Cost of purchased transportation, shipping and warehousing services	S	S	S	S
Cost of purchased repair and maintenance services	169 614	17.9	.7	18.0
Cost of purchased printing services	S	S	S	S
Cost of purchased advertising and promotional services	75 147	6.6	.3	6.4
Cost of purchased legal services	S	S	S	S
Cost of purchased accounting, auditing, and bookkeeping services	S	S	S	S
Cost of purchased management consulting, administrative services and other professional services	S	S	S	S
Purchased communication services	57 006	7.0	.2	7.0
Cost of purchased custom coded original software (expensed) including adaptation of off-the-shelf software	S	S	S	S
Cost of system support design and services including web design	S	S	S	S
Cost of data processing and other purchased computer services, except communications	2 114	15.9	—	15.7
Lease and rental payments	S	S	S	S
Cost of insurance	S	S	S	S
Taxes and license fees	S	S	S	S
Depreciation and amortization charges	S	S	S	S
Other operating expenses	S	S	S	S

See footnotes at end of table.

Table 15. Revenue and Operating Expenses for NAICS (1997) Sector 56 by Kind of Business: 2002—Con.

[Data include enterprise support locations. Coefficients of variation represent the estimated relative standard error of the estimate. Information on confidentiality protection and the meaning of abbreviations and symbols can be found in the introductory text. For explanation of terms, see Appendix A. For information on estimation procedures, sampling error, and nonsampling error, see methodology section in Appendix C.]

Kind of business and item	Amount (\$1,000)	Coefficient of variation of amount (percent)	Percent of total operating expenses ¹ (percent)	Coefficient of variation of percent (percent)
56, ADMINISTRATIVE AND SUPPORT AND WASTE MANAGEMENT AND REMEDIATION SERVICES²—Con.				
562, Waste management and remediation services—Con.				
5621, Waste collection—Con.				
56211, Solid waste collection				
Revenue.....	26 829 356	X	X	X
Operating expenses, total.....	21 953 959	1.3	81.8	1.3
Annual payroll.....	6 914 545	1.9	31.5	1.6
Employer costs for fringe benefits.....	S	S	S	S
Contract labor costs including temporary help.....	S	S	S	S
Expensed computer related supplies.....	S	S	S	S
Cost of purchased packaging and containers.....	S	S	S	S
Other materials and supplies not for resale.....	S	S	S	S
Purchased utilities, total.....	S	S	S	S
Cost of purchased transportation, shipping and warehousing services.....	S	S	S	S
Cost of purchased repair and maintenance services.....	S	S	S	S
Cost of purchased printing services.....	S	S	S	S
Cost of purchased advertising and promotional services.....	71 383	7.0	.3	6.7
Cost of purchased legal services.....	S	S	S	S
Cost of purchased accounting, auditing, and bookkeeping services.....	S	S	S	S
Cost of purchased management consulting, administrative services and other professional services.....	S	S	S	S
Purchased communication services.....	43 968	9.0	.2	8.9
Cost of purchased custom coded original software (expensed) including adaptation of off-the-shelf software.....	S	S	S	S
Cost of system support design and services including web design.....	S	S	S	S
Cost of data processing and other purchased computer services, except communications.....	S	S	S	S
Lease and rental payments.....	S	S	S	S
Cost of insurance.....	S	S	S	S
Taxes and license fees.....	S	S	S	S
Depreciation and amortization charges.....	S	S	S	S
Other operating expenses.....	S	S	S	S
562112, Hazardous waste collection				
Revenue.....	1 352 075	X	X	X
Operating expenses, total.....	1 043 433	.5	77.2	.5
Annual payroll.....	344 057	.6	33.0	.6
Employer costs for fringe benefits.....	69 630	.8	6.7	.7
Contract labor costs including temporary help.....	14 807	8.1	1.4	8.0
Expensed computer related supplies.....	1 780	1.3	.2	1.1
Cost of purchased packaging and containers.....	23 955	1.6	2.3	1.4
Other materials and supplies not for resale.....	68 606	1.8	6.6	1.7
Purchased utilities, total.....	59 224	3.0	5.7	2.9
Cost of purchased transportation, shipping and warehousing services.....	9 672	10.1	.9	10.4
Cost of purchased repair and maintenance services.....	14 412	3.7	1.4	4.1
Cost of purchased printing services.....	444	11.8	—	11.8
Cost of purchased advertising and promotional services.....	1 602	3.5	.2	3.3
Cost of purchased legal services.....	5 134	2.8	.5	2.9
Cost of purchased accounting, auditing, and bookkeeping services.....	5 739	1.0	.6	1.3
Cost of purchased management consulting, administrative services and other professional services.....	S	S	S	S
Purchased communication services.....	9 685	1.9	.9	1.8
Cost of purchased custom coded original software (expensed) including adaptation of off-the-shelf software.....	S	S	S	S
Cost of system support design and services including web design.....	158	10.6	—	11.5
Cost of data processing and other purchased computer services, except communications.....	911	2.1	.1	2.1
Lease and rental payments.....	37 042	2.4	3.5	2.4
Cost of insurance.....	31 539	.9	3.0	1.1
Taxes and license fees.....	12 374	1.8	1.2	1.6
Depreciation and amortization charges.....	48 592	1.4	4.7	1.2
Other operating expenses.....	279 727	1.1	26.8	.9
562119, Other waste collection				
Revenue.....	508 426	X	X	X
Operating expenses, total.....	S	S	S	S
Annual payroll.....	S	S	S	S
Employer costs for fringe benefits.....	S	S	S	S
Contract labor costs including temporary help.....	S	S	S	S
Expensed computer related supplies.....	S	S	S	S
Cost of purchased packaging and containers.....	S	S	S	S
Other materials and supplies not for resale.....	S	S	S	S
Purchased utilities, total.....	S	S	S	S
Cost of purchased transportation, shipping and warehousing services.....	S	S	S	S
Cost of purchased repair and maintenance services.....	S	S	S	S
Cost of purchased printing services.....	S	S	S	S
Cost of purchased advertising and promotional services.....	S	S	S	S
Cost of purchased legal services.....	S	S	S	S
Cost of purchased accounting, auditing, and bookkeeping services.....	S	S	S	S
Cost of purchased management consulting, administrative services and other professional services.....	S	S	S	S
Purchased communication services.....	S	S	S	S
Cost of purchased custom coded original software (expensed) including adaptation of off-the-shelf software.....	S	S	S	S
Cost of system support design and services including web design.....	S	S	S	S
Cost of data processing and other purchased computer services, except communications.....	S	S	S	S
Lease and rental payments.....	S	S	S	S
Cost of insurance.....	S	S	S	S
Taxes and license fees.....	S	S	S	S
Depreciation and amortization charges.....	S	S	S	S
Other operating expenses.....	S	S	S	S

See footnotes at end of table.

Table 15. Revenue and Operating Expenses for NAICS (1997) Sector 56 by Kind of Business: 2002—Con.

[Data include enterprise support locations. Coefficients of variation represent the estimated relative standard error of the estimate. Information on confidentiality protection and the meaning of abbreviations and symbols can be found in the introductory text. For explanation of terms, see Appendix A. For information on estimation procedures, sampling error, and nonsampling error, see methodology section in Appendix C.]

Kind of business and item	Amount (\$1,000)	Coefficient of variation of amount (percent)	Percent of total operating expenses ¹ (percent)	Coefficient of variation of percent (percent)
56, ADMINISTRATIVE AND SUPPORT AND WASTE MANAGEMENT AND REMEDIATION SERVICES²—Con.				
562, Waste management and remediation services—Con.				
5622, Waste treatment and disposal				
Revenue.....	10 988 757	X	X	X
Operating expenses, total.....	8 246 629	.6	75.0	.6
Annual payroll.....	2 356 141	.7	28.6	.7
Employer costs for fringe benefits.....	\$	\$	\$	\$
Contract labor costs including temporary help.....	\$	\$	\$	\$
Expensed computer related supplies.....	\$	\$	\$	\$
Cost of purchased packaging and containers.....	\$	\$	\$	\$
Other materials and supplies not for resale.....	\$	\$	\$	\$
Purchased utilities, total.....	\$	\$	\$	\$
Cost of purchased transportation, shipping and warehousing services.....	\$	\$	\$	\$
Cost of purchased repair and maintenance services.....	129 263	5.1	1.6	4.9
Cost of purchased printing services.....	\$	\$	\$	\$
Cost of purchased advertising and promotional services.....	23 493	11.4	.3	11.1
Cost of purchased legal services.....	\$	\$	\$	\$
Cost of purchased accounting, auditing, and bookkeeping services.....	\$	\$	\$	\$
Cost of purchased management consulting, administrative services and other professional services.....	\$	\$	\$	\$
Purchased communication services.....	27 240	4.2	.3	4.3
Cost of purchased custom coded original software (expensed) including adaptation of off-the-shelf software ..	280	14.0	—	14.0
Cost of system support design and services including web design.....	725	10.9	—	10.9
Cost of data processing and other purchased computer services, except communications.....	1 256	8.2	—	7.8
Lease and rental payments.....	268 856	2.0	3.3	2.0
Cost of insurance.....	\$	\$	\$	\$
Taxes and license fees.....	\$	\$	\$	\$
Depreciation and amortization charges.....	\$	\$	\$	\$
Other operating expenses.....	\$	\$	\$	\$
5629, Remediation and other waste management services				
Revenue.....	12 714 926	X	X	X
Operating expenses, total.....	\$	\$	\$	\$
Annual payroll.....	\$	\$	\$	\$
Employer costs for fringe benefits.....	\$	\$	\$	\$
Contract labor costs including temporary help.....	\$	\$	\$	\$
Expensed computer related supplies.....	\$	\$	\$	\$
Cost of purchased packaging and containers.....	\$	\$	\$	\$
Other materials and supplies not for resale.....	\$	\$	\$	\$
Purchased utilities, total.....	\$	\$	\$	\$
Cost of purchased transportation, shipping and warehousing services.....	\$	\$	\$	\$
Cost of purchased repair and maintenance services.....	\$	\$	\$	\$
Cost of purchased printing services.....	\$	\$	\$	\$
Cost of purchased advertising and promotional services.....	\$	\$	\$	\$
Cost of purchased legal services.....	\$	\$	\$	\$
Cost of purchased accounting, auditing, and bookkeeping services.....	\$	\$	\$	\$
Cost of purchased management consulting, administrative services and other professional services.....	\$	\$	\$	\$
Purchased communication services.....	\$	\$	\$	\$
Cost of purchased custom coded original software (expensed) including adaptation of off-the-shelf software ..	\$	\$	\$	\$
Cost of system support design and services including web design.....	\$	\$	\$	\$
Cost of data processing and other purchased computer services, except communications.....	\$	\$	\$	\$
Lease and rental payments.....	\$	\$	\$	\$
Cost of insurance.....	\$	\$	\$	\$
Taxes and license fees.....	\$	\$	\$	\$
Depreciation and amortization charges.....	\$	\$	\$	\$
Other operating expenses.....	\$	\$	\$	\$

¹For data amounts presented for total operating expenses, the percentage represents total operating expenses as a percent of revenue.

²Excludes NAICS 56173, Landscaping Services, out of scope.

Note 1: Detail may not add to total because of rounding.

Note 2: NAICS 56173, Landscaping Services is out of scope.

Sources: 2002 Business Expenses Survey and 2002 Economic Census.

Table 16. Selected Detailed Operating Expenses for NAICS (1997) Sector 56 by Kind of Business: 2002

[Data include enterprise support locations. Coefficients of variation represent the estimated relative standard error of the estimate. Information on confidentiality protection and the meaning of abbreviations and symbols can be found in the introductory text. For explanation of terms, see Appendix A. For information on estimation procedures, sampling error, and nonsampling error, see methodology section in Appendix C.]

Kind of business and item	Amount (\$1,000)	Coefficient of variation (percent)
56, ADMINISTRATIVE AND SUPPORT AND WASTE MANAGEMENT AND REMEDIATION SERVICES¹		
Operating expenses, total	343 932 958	.6
Lease and rental payments	9 327 677	2.1
Lease and rental payments for land, buildings, store space and offices	6 717 484	1.3
Lease and rental payments for machinery and equipment	2 610 193	5.7
Cost of purchased repair and maintenance services	2 088 275	2.5
Cost of purchased repair and maintenance services for buildings and related structures	638 149	5.2
Cost of purchased repair and maintenance services for machinery and equipment	1 450 126	3.1
Purchased utilities, total	\$	\$
Cost of purchased electricity	1 284 637	1.8
Cost of purchased fuels, except motor	669 701	3.5
Cost of purchased water, sewer and other utilities	\$	\$
Purchased communication services	3 806 640	1.2
Purchased computer related communication services	730 212	1.9
Purchased telephone, fax and other communication services	3 076 428	1.3
561, Administrative and support services¹		
Operating expenses, total	302 051 826	.7
Lease and rental payments	8 148 353	1.4
Lease and rental payments for land, buildings, store space and offices	6 214 420	1.6
Lease and rental payments for machinery and equipment	1 933 934	3.4
Cost of purchased repair and maintenance services	1 628 449	2.6
Cost of purchased repair and maintenance services for buildings and related structures	564 333	6.0
Cost of purchased repair and maintenance services for machinery and equipment	1 064 116	2.6
Purchased utilities, total	1 882 592	2.3
Cost of purchased electricity	1 108 252	2.1
Cost of purchased fuels, except motor	520 232	4.4
Cost of purchased water, sewer and other utilities	254 108	13.3
Purchased communication services	3 636 491	1.3
Purchased computer related communication services	710 582	1.9
Purchased telephone, fax and other communication services	2 925 910	1.4
5611, Office administrative services		
Operating expenses, total	\$	\$
Lease and rental payments	\$	\$
Lease and rental payments for land, buildings, store space and offices	\$	\$
Lease and rental payments for machinery and equipment	\$	\$
Cost of purchased repair and maintenance services	\$	\$
Cost of purchased repair and maintenance services for buildings and related structures	\$	\$
Cost of purchased repair and maintenance services for machinery and equipment	\$	\$
Purchased utilities, total	\$	\$
Cost of purchased electricity	\$	\$
Cost of purchased fuels, except motor	\$	\$
Cost of purchased water, sewer and other utilities	\$	\$
Purchased communication services	\$	\$
Purchased computer related communication services	\$	\$
Purchased telephone, fax and other communication services	\$	\$
5612, Facilities support services		
Operating expenses, total	\$	\$
Lease and rental payments	\$	\$
Lease and rental payments for land, buildings, store space and offices	\$	\$
Lease and rental payments for machinery and equipment	\$	\$
Cost of purchased repair and maintenance services	\$	\$
Cost of purchased repair and maintenance services for buildings and related structures	\$	\$
Cost of purchased repair and maintenance services for machinery and equipment	\$	\$
Purchased utilities, total	\$	\$
Cost of purchased electricity	\$	\$
Cost of purchased fuels, except motor	\$	\$
Cost of purchased water, sewer and other utilities	\$	\$
Purchased communication services	\$	\$
Purchased computer related communication services	\$	\$
Purchased telephone, fax and other communication services	\$	\$
5613, Employment services		
Operating expenses, total	\$	\$
Lease and rental payments	\$	\$
Lease and rental payments for land, buildings, store space and offices	\$	\$
Lease and rental payments for machinery and equipment	\$	\$
Cost of purchased repair and maintenance services	\$	\$
Cost of purchased repair and maintenance services for buildings and related structures	\$	\$
Cost of purchased repair and maintenance services for machinery and equipment	\$	\$
Purchased utilities, total	\$	\$
Cost of purchased electricity	\$	\$
Cost of purchased fuels, except motor	\$	\$
Cost of purchased water, sewer and other utilities	\$	\$
Purchased communication services	\$	\$
Purchased computer related communication services	\$	\$
Purchased telephone, fax and other communication services	\$	\$

See footnotes at end of table.

Table 16. Selected Detailed Operating Expenses for NAICS (1997) Sector 56 by Kind of Business: 2002—Con.

[Data include enterprise support locations. Coefficients of variation represent the estimated relative standard error of the estimate. Information on confidentiality protection and the meaning of abbreviations and symbols can be found in the introductory text. For explanation of terms, see Appendix A. For information on estimation procedures, sampling error, and nonsampling error, see methodology section in Appendix C.]

Kind of business and item	Amount (\$1,000)	Coefficient of variation (percent)
56, ADMINISTRATIVE AND SUPPORT AND WASTE MANAGEMENT AND REMEDIATION SERVICES¹— Con.		
561, Administrative and support services ¹ —Con.		
5613, Employment services—Con.		
56131, Employment placement agencies		
Operating expenses, total	\$	\$
Lease and rental payments	204 383	9.5
Lease and rental payments for land, buildings, store space and offices	181 714	10.0
Lease and rental payments for machinery and equipment	22 670	18.5
Cost of purchased repair and maintenance services	\$	\$
Cost of purchased repair and maintenance services for buildings and related structures	3 376	17.1
Cost of purchased repair and maintenance services for machinery and equipment	\$	\$
Purchased utilities, total	\$	\$
Cost of purchased electricity	17 378	11.3
Cost of purchased fuels, except motor	\$	\$
Cost of purchased water, sewer and other utilities	X	13.6
Purchased communication services	65 385	8.2
Purchased computer related communication services	13 193	15.0
Purchased telephone, fax and other communication services	52 193	8.2
56132, Temporary help services		
Operating expenses, total	58 973 329	1.2
Lease and rental payments	943 253	6.0
Lease and rental payments for land, buildings, store space and offices	852 409	5.6
Lease and rental payments for machinery and equipment	90 844	19.3
Cost of purchased repair and maintenance services	96 242	9.2
Cost of purchased repair and maintenance services for buildings and related structures	\$	\$
Cost of purchased repair and maintenance services for machinery and equipment	52 929	7.1
Purchased utilities, total	\$	\$
Cost of purchased electricity	60 546	8.5
Cost of purchased fuels, except motor	\$	\$
Cost of purchased water, sewer and other utilities	5 676	16.4
Purchased communication services	395 271	4.0
Purchased computer related communication services	91 121	8.2
Purchased telephone, fax and other communication services	304 150	4.4
56133, Employee leasing services		
Operating expenses, total	\$	\$
Lease and rental payments	\$	\$
Lease and rental payments for land, buildings, store space and offices	\$	\$
Lease and rental payments for machinery and equipment	\$	\$
Cost of purchased repair and maintenance services	\$	\$
Cost of purchased repair and maintenance services for buildings and related structures	\$	\$
Cost of purchased repair and maintenance services for machinery and equipment	\$	\$
Purchased utilities, total	\$	\$
Cost of purchased electricity	\$	\$
Cost of purchased fuels, except motor	\$	\$
Cost of purchased water, sewer and other utilities	\$	\$
Purchased communication services	\$	\$
Purchased computer related communication services	\$	\$
Purchased telephone, fax and other communication services	\$	\$
5614, Business support services		
Operating expenses, total	40 334 266	.5
Lease and rental payments	1 918 767	2.3
Lease and rental payments for land, buildings, store space and offices	\$	\$
Lease and rental payments for machinery and equipment	\$	\$
Cost of purchased repair and maintenance services	262 647	2.8
Cost of purchased repair and maintenance services for buildings and related structures	72 838	3.7
Cost of purchased repair and maintenance services for machinery and equipment	189 809	3.4
Purchased utilities, total	\$	\$
Cost of purchased electricity	\$	\$
Cost of purchased fuels, except motor	\$	\$
Cost of purchased water, sewer and other utilities	\$	\$
Purchased communication services	1 104 665	2.7
Purchased computer related communication services	197 307	4.0
Purchased telephone, fax and other communication services	907 358	2.9

See footnotes at end of table.

Table 16. Selected Detailed Operating Expenses for NAICS (1997) Sector 56 by Kind of Business: 2002—Con.

[Data include enterprise support locations. Coefficients of variation represent the estimated relative standard error of the estimate. Information on confidentiality protection and the meaning of abbreviations and symbols can be found in the introductory text. For explanation of terms, see Appendix A. For information on estimation procedures, sampling error, and nonsampling error, see methodology section in Appendix C.]

Kind of business and item	Amount (\$1,000)	Coefficient of variation (percent)
56, ADMINISTRATIVE AND SUPPORT AND WASTE MANAGEMENT AND REMEDIATION SERVICES¹— Con.		
561, Administrative and support services ¹ —Con.		
5614, Business support services—Con.		
56141, Document preparation services		
Operating expenses, total	2 208 211	1.3
Lease and rental payments	70 446	7.3
Lease and rental payments for land, buildings, store space and offices	53 365	6.6
Lease and rental payments for machinery and equipment	17 080	14.1
Cost of purchased repair and maintenance services	17 435	12.9
Cost of purchased repair and maintenance services for buildings and related structures	S	S
Cost of purchased repair and maintenance services for machinery and equipment	13 934	6.4
Purchased utilities, total	S	S
Cost of purchased electricity	5 995	7.7
Cost of purchased fuels, except motor	S	S
Cost of purchased water, sewer and other utilities	369	12.0
Purchased communication services	110 459	3.8
Purchased computer related communication services	14 653	13.7
Purchased telephone, fax and other communication services	95 806	3.8
56142, Telephone call centers		
Operating expenses, total	12 600 136	1.6
Lease and rental payments	511 764	5.3
Lease and rental payments for land, buildings, store space and offices	403 339	5.7
Lease and rental payments for machinery and equipment	108 425	5.9
Cost of purchased repair and maintenance services	91 505	3.9
Cost of purchased repair and maintenance services for buildings and related structures	31 678	5.5
Cost of purchased repair and maintenance services for machinery and equipment	59 827	4.3
Purchased utilities, total	82 445	3.1
Cost of purchased electricity	69 034	3.2
Cost of purchased fuels, except motor	6 411	5.3
Cost of purchased water, sewer and other utilities	6 999	6.9
Purchased communication services	506 862	4.6
Purchased computer related communication services	55 252	7.6
Purchased telephone, fax and other communication services	451 610	4.8
56143, Business service centers		
Operating expenses, total	S	S
Lease and rental payments	S	S
Lease and rental payments for land, buildings, store space and offices	S	S
Lease and rental payments for machinery and equipment	S	S
Cost of purchased repair and maintenance services	S	S
Cost of purchased repair and maintenance services for buildings and related structures	S	S
Cost of purchased repair and maintenance services for machinery and equipment	S	S
Purchased utilities, total	S	S
Cost of purchased electricity	S	S
Cost of purchased fuels, except motor	S	S
Cost of purchased water, sewer and other utilities	S	S
Purchased communication services	S	S
Purchased computer related communication services	S	S
Purchased telephone, fax and other communication services	S	S
56144, Collection agencies		
Operating expenses, total	8 011 781	1.3
Lease and rental payments	320 642	3.2
Lease and rental payments for land, buildings, store space and offices	290 433	3.3
Lease and rental payments for machinery and equipment	30 209	8.0
Cost of purchased repair and maintenance services	40 537	8.9
Cost of purchased repair and maintenance services for buildings and related structures	15 929	11.4
Cost of purchased repair and maintenance services for machinery and equipment	24 608	10.8
Purchased utilities, total	S	S
Cost of purchased electricity	27 945	6.0
Cost of purchased fuels, except motor	S	S
Cost of purchased water, sewer and other utilities	1 181	13.0
Purchased communication services	275 649	4.1
Purchased computer related communication services	68 660	10.9
Purchased telephone, fax and other communication services	206 989	4.0

See footnotes at end of table.

Table 16. Selected Detailed Operating Expenses for NAICS (1997) Sector 56 by Kind of Business: 2002—Con.

[Data include enterprise support locations. Coefficients of variation represent the estimated relative standard error of the estimate. Information on confidentiality protection and the meaning of abbreviations and symbols can be found in the introductory text. For explanation of terms, see Appendix A. For information on estimation procedures, sampling error, and nonsampling error, see methodology section in Appendix C.]

Kind of business and item	Amount (\$1,000)	Coefficient of variation (percent)
56, ADMINISTRATIVE AND SUPPORT AND WASTE MANAGEMENT AND REMEDIATION SERVICES¹— Con.		
561, Administrative and support services ¹ —Con.		
5614, Business support services—Con.		
56145, Credit bureaus		
Operating expenses, total	3 303 499	.7
Lease and rental payments	135 630	2.9
Lease and rental payments for land, buildings, store space and offices	91 997	2.9
Lease and rental payments for machinery and equipment	43 633	3.3
Cost of purchased repair and maintenance services	22 806	2.0
Cost of purchased repair and maintenance services for buildings and related structures	5 948	1.9
Cost of purchased repair and maintenance services for machinery and equipment	16 858	2.2
Purchased utilities, total	11 858	2.2
Cost of purchased electricity	11 234	2.3
Cost of purchased fuels, except motor	334	7.0
Cost of purchased water, sewer and other utilities	290	1.5
Purchased communication services	88 300	1.9
Purchased computer related communication services	39 059	1.9
Purchased telephone, fax and other communication services	49 241	2.3
56149, Other business support services		
Operating expenses, total	S	S
Lease and rental payments	246 547	3.2
Lease and rental payments for land, buildings, store space and offices	S	S
Lease and rental payments for machinery and equipment	S	S
Cost of purchased repair and maintenance services	39 474	6.3
Cost of purchased repair and maintenance services for buildings and related structures	10 290	6.4
Cost of purchased repair and maintenance services for machinery and equipment	29 185	7.3
Purchased utilities, total	S	S
Cost of purchased electricity	S	S
Cost of purchased fuels, except motor	S	S
Cost of purchased water, sewer and other utilities	S	S
Purchased communication services	85 136	8.6
Purchased computer related communication services	9 911	5.6
Purchased telephone, fax and other communication services	75 225	9.6
5615, Travel arrangement and reservation services		
Operating expenses, total	20 998 687	1.5
Lease and rental payments	950 025	4.8
Lease and rental payments for land, buildings, store space and offices	760 053	4.1
Lease and rental payments for machinery and equipment	189 972	14.9
Cost of purchased repair and maintenance services	261 025	3.7
Cost of purchased repair and maintenance services for buildings and related structures	116 088	3.1
Cost of purchased repair and maintenance services for machinery and equipment	144 937	5.1
Purchased utilities, total	289 290	3.6
Cost of purchased electricity	61 745	5.3
Cost of purchased fuels, except motor	221 690	3.8
Cost of purchased water, sewer and other utilities	5 856	7.1
Purchased communication services	433 638	3.0
Purchased computer related communication services	100 839	3.5
Purchased telephone, fax and other communication services	332 799	3.7
56151, Travel agencies		
Operating expenses, total	9 439 189	3.2
Lease and rental payments	670 021	6.1
Lease and rental payments for land, buildings, store space and offices	537 959	5.0
Lease and rental payments for machinery and equipment	132 062	17.8
Cost of purchased repair and maintenance services	45 441	13.4
Cost of purchased repair and maintenance services for buildings and related structures	17 176	10.4
Cost of purchased repair and maintenance services for machinery and equipment	S	S
Purchased utilities, total	S	S
Cost of purchased electricity	30 241	8.9
Cost of purchased fuels, except motor	S	S
Cost of purchased water, sewer and other utilities	1 861	10.4
Purchased communication services	223 665	4.2
Purchased computer related communication services	40 596	6.6
Purchased telephone, fax and other communication services	183 070	5.3

See footnotes at end of table.

Table 16. Selected Detailed Operating Expenses for NAICS (1997) Sector 56 by Kind of Business: 2002—Con.

[Data include enterprise support locations. Coefficients of variation represent the estimated relative standard error of the estimate. Information on confidentiality protection and the meaning of abbreviations and symbols can be found in the introductory text. For explanation of terms, see Appendix A. For information on estimation procedures, sampling error, and nonsampling error, see methodology section in Appendix C.]

Kind of business and item	Amount (\$1,000)	Coefficient of variation (percent)
56, ADMINISTRATIVE AND SUPPORT AND WASTE MANAGEMENT AND REMEDIATION SERVICES¹— Con.		
561, Administrative and support services ¹ —Con.		
5615, Travel arrangement and reservation services—Con.		
56152, Tour operators		
Operating expenses, total	2 773 081	2.2
Lease and rental payments	100 899	7.4
Lease and rental payments for land, buildings, store space and offices	76 248	7.0
Lease and rental payments for machinery and equipment	S	S
Cost of purchased repair and maintenance services	17 684	9.8
Cost of purchased repair and maintenance services for buildings and related structures	6 316	6.7
Cost of purchased repair and maintenance services for machinery and equipment	11 369	14.9
Purchased utilities, total	14 867	7.1
Cost of purchased electricity	8 937	6.8
Cost of purchased fuels, except motor	3 886	11.4
Cost of purchased water, sewer and other utilities	2 044	15.1
Purchased communication services	49 418	4.9
Purchased computer related communication services	6 587	11.1
Purchased telephone, fax and other communication services	42 831	4.8
56159, Other travel arrangement and reservation services		
Operating expenses, total	S	S
Lease and rental payments	S	S
Lease and rental payments for land, buildings, store space and offices	S	S
Lease and rental payments for machinery and equipment	S	S
Cost of purchased repair and maintenance services	S	S
Cost of purchased repair and maintenance services for buildings and related structures	S	S
Cost of purchased repair and maintenance services for machinery and equipment	S	S
Purchased utilities, total	S	S
Cost of purchased electricity	S	S
Cost of purchased fuels, except motor	S	S
Cost of purchased water, sewer and other utilities	S	S
Purchased communication services	S	S
Purchased computer related communication services	S	S
Purchased telephone, fax and other communication services	S	S
5616, Investigation and security services		
Operating expenses, total	29 577 434	1.5
Lease and rental payments	623 103	5.0
Lease and rental payments for land, buildings, store space and offices	445 219	6.3
Lease and rental payments for machinery and equipment	177 884	5.4
Cost of purchased repair and maintenance services	162 813	6.3
Cost of purchased repair and maintenance services for buildings and related structures	S	S
Cost of purchased repair and maintenance services for machinery and equipment	120 608	4.8
Purchased utilities, total	S	S
Cost of purchased electricity	72 709	4.8
Cost of purchased fuels, except motor	S	S
Cost of purchased water, sewer and other utilities	10 526	6.6
Purchased communication services	433 101	4.0
Purchased computer related communication services	42 433	6.2
Purchased telephone, fax and other communication services	390 668	4.1
56161, Investigation, guard, and armored car services		
Operating expenses, total	18 308 557	2.0
Lease and rental payments	271 101	7.1
Lease and rental payments for land, buildings, store space and offices	205 673	9.0
Lease and rental payments for machinery and equipment	65 428	10.3
Cost of purchased repair and maintenance services	54 077	8.5
Cost of purchased repair and maintenance services for buildings and related structures	13 475	6.9
Cost of purchased repair and maintenance services for machinery and equipment	40 602	10.8
Purchased utilities, total	S	S
Cost of purchased electricity	27 324	8.6
Cost of purchased fuels, except motor	S	S
Cost of purchased water, sewer and other utilities	3 918	8.0
Purchased communication services	137 451	4.4
Purchased computer related communication services	17 854	12.6
Purchased telephone, fax and other communication services	119 597	4.5

See footnotes at end of table.

Table 16. Selected Detailed Operating Expenses for NAICS (1997) Sector 56 by Kind of Business: 2002—Con.

[Data include enterprise support locations. Coefficients of variation represent the estimated relative standard error of the estimate. Information on confidentiality protection and the meaning of abbreviations and symbols can be found in the introductory text. For explanation of terms, see Appendix A. For information on estimation procedures, sampling error, and nonsampling error, see methodology section in Appendix C.]

Kind of business and item	Amount (\$1,000)	Coefficient of variation (percent)
56, ADMINISTRATIVE AND SUPPORT AND WASTE MANAGEMENT AND REMEDIATION SERVICES¹— Con.		
561, Administrative and support services ¹ —Con.		
5616, Investigation and security services—Con.		
56162, Security system services		
Operating expenses, total	11 268 877	2.6
Lease and rental payments	352 002	6.0
Lease and rental payments for land, buildings, store space and offices	239 546	7.3
Lease and rental payments for machinery and equipment	112 456	8.4
Cost of purchased repair and maintenance services	108 736	9.3
Cost of purchased repair and maintenance services for buildings and related structures	S	S
Cost of purchased repair and maintenance services for machinery and equipment	80 006	5.5
Purchased utilities, total	S	S
Cost of purchased electricity	45 385	7.1
Cost of purchased fuels, except motor	S	S
Cost of purchased water, sewer and other utilities	6 608	8.8
Purchased communication services	295 650	5.3
Purchased computer related communication services	24 579	6.1
Purchased telephone, fax and other communication services	271 070	5.2
5617, Services to buildings and dwellings ¹		
Operating expenses, total	38 656 419	.7
Lease and rental payments	764 937	4.5
Lease and rental payments for land, buildings, store space and offices	496 077	5.2
Lease and rental payments for machinery and equipment	268 861	8.1
Cost of purchased repair and maintenance services	274 302	8.7
Cost of purchased repair and maintenance services for buildings and related structures	S	S
Cost of purchased repair and maintenance services for machinery and equipment	193 050	8.2
Purchased utilities, total	S	S
Cost of purchased electricity	S	S
Cost of purchased fuels, except motor	S	S
Cost of purchased water, sewer and other utilities	S	S
Purchased communication services	358 234	3.0
Purchased computer related communication services	32 404	10.3
Purchased telephone, fax and other communication services	325 830	3.2
56171, Exterminating and pest control services		
Operating expenses, total	6 030 992	1.5
Lease and rental payments	178 668	5.1
Lease and rental payments for land, buildings, store space and offices	100 990	8.0
Lease and rental payments for machinery and equipment	77 678	5.7
Cost of purchased repair and maintenance services	46 686	7.7
Cost of purchased repair and maintenance services for buildings and related structures	11 771	11.0
Cost of purchased repair and maintenance services for machinery and equipment	34 915	8.3
Purchased utilities, total	S	S
Cost of purchased electricity	22 465	4.3
Cost of purchased fuels, except motor	29 067	15.3
Cost of purchased water, sewer and other utilities	S	S
Purchased communication services	83 885	8.4
Purchased computer related communication services	5 091	12.8
Purchased telephone, fax and other communication services	78 793	8.7
56172, Janitorial services		
Operating expenses, total	26 554 122	.8
Lease and rental payments	369 075	7.9
Lease and rental payments for land, buildings, store space and offices	253 413	8.3
Lease and rental payments for machinery and equipment	S	S
Cost of purchased repair and maintenance services	133 666	17.6
Cost of purchased repair and maintenance services for buildings and related structures	S	S
Cost of purchased repair and maintenance services for machinery and equipment	76 172	17.9
Purchased utilities, total	S	S
Cost of purchased electricity	S	S
Cost of purchased fuels, except motor	S	S
Cost of purchased water, sewer and other utilities	S	S
Purchased communication services	174 730	6.5
Purchased computer related communication services	20 603	12.9
Purchased telephone, fax and other communication services	154 126	7.1

See footnotes at end of table.

Table 16. Selected Detailed Operating Expenses for NAICS (1997) Sector 56 by Kind of Business: 2002—Con.

[Data include enterprise support locations. Coefficients of variation represent the estimated relative standard error of the estimate. Information on confidentiality protection and the meaning of abbreviations and symbols can be found in the introductory text. For explanation of terms, see Appendix A. For information on estimation procedures, sampling error, and nonsampling error, see methodology section in Appendix C.]

Kind of business and item	Amount (\$1,000)	Coefficient of variation (percent)
56, ADMINISTRATIVE AND SUPPORT AND WASTE MANAGEMENT AND REMEDIATION SERVICES¹— Con.		
561, Administrative and support services ¹ —Con.		
5617, Services to buildings and dwellings ¹ —Con.		
56174, Carpet and upholstery cleaning services		
Operating expenses, total	2 675 280	2.3
Lease and rental payments	102 719	7.4
Lease and rental payments for land, buildings, store space and offices	75 233	8.7
Lease and rental payments for machinery and equipment	S	S
Cost of purchased repair and maintenance services	44 409	11.1
Cost of purchased repair and maintenance services for buildings and related structures	6 021	10.4
Cost of purchased repair and maintenance services for machinery and equipment	38 388	13.2
Purchased utilities, total	44 221	11.5
Cost of purchased electricity	16 486	12.8
Cost of purchased fuels, except motor	19 415	18.1
Cost of purchased water, sewer and other utilities	8 319	12.6
Purchased communication services	45 488	7.8
Purchased computer related communication services	S	S
Purchased telephone, fax and other communication services	41 621	8.1
56179, Other services to buildings and dwellings		
Operating expenses, total	S	S
Lease and rental payments	S	S
Lease and rental payments for land, buildings, store space and offices	S	S
Lease and rental payments for machinery and equipment	S	S
Cost of purchased repair and maintenance services	S	S
Cost of purchased repair and maintenance services for buildings and related structures	S	S
Cost of purchased repair and maintenance services for machinery and equipment	S	S
Purchased utilities, total	S	S
Cost of purchased electricity	S	S
Cost of purchased fuels, except motor	S	S
Cost of purchased water, sewer and other utilities	S	S
Purchased communication services	54 132	4.3
Purchased computer related communication services	2 842	6.1
Purchased telephone, fax and other communication services	S	S
5619, Other support services		
Operating expenses, total	24 845 154	.9
Lease and rental payments	1 253 618	2.7
Lease and rental payments for land, buildings, store space and offices	892 108	3.5
Lease and rental payments for machinery and equipment	361 510	3.1
Cost of purchased repair and maintenance services	212 186	5.4
Cost of purchased repair and maintenance services for buildings and related structures	71 955	6.3
Cost of purchased repair and maintenance services for machinery and equipment	140 211	6.4
Purchased utilities, total	S	S
Cost of purchased electricity	270 705	5.2
Cost of purchased fuels, except motor	S	S
Cost of purchased water, sewer and other utilities	36 599	6.2
Purchased communication services	316 889	3.6
Purchased computer related communication services	110 368	5.8
Purchased telephone, fax and other communication services	206 501	4.5
56191, Packaging and labeling services		
Operating expenses, total	S	S
Lease and rental payments	166 932	4.9
Lease and rental payments for land, buildings, store space and offices	133 258	4.7
Lease and rental payments for machinery and equipment	33 674	11.0
Cost of purchased repair and maintenance services	46 186	8.7
Cost of purchased repair and maintenance services for buildings and related structures	15 117	8.7
Cost of purchased repair and maintenance services for machinery and equipment	31 068	9.8
Purchased utilities, total	S	S
Cost of purchased electricity	S	S
Cost of purchased fuels, except motor	S	S
Cost of purchased water, sewer and other utilities	S	S
Purchased communication services	19 331	5.0
Purchased computer related communication services	5 203	3.2
Purchased telephone, fax and other communication services	14 129	6.6

See footnotes at end of table.

Table 16. Selected Detailed Operating Expenses for NAICS (1997) Sector 56 by Kind of Business: 2002—Con.

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Kind of business and item	Amount (\$1,000)	Coefficient of variation (percent)
56, ADMINISTRATIVE AND SUPPORT AND WASTE MANAGEMENT AND REMEDIATION SERVICES¹— Con.		
561, Administrative and support services ¹ —Con.		
5619, Other support services—Con.		
56192, Convention and trade show organizers		
Operating expenses, total	6 791 334	1.5
Lease and rental payments	352 645	5.1
Lease and rental payments for land, buildings, store space and offices	232 003	6.7
Lease and rental payments for machinery and equipment	120 642	4.3
Cost of purchased repair and maintenance services	38 751	11.7
Cost of purchased repair and maintenance services for buildings and related structures	12 225	15.1
Cost of purchased repair and maintenance services for machinery and equipment	26 526	14.9
Purchased utilities, total	S	S
Cost of purchased electricity	43 818	11.0
Cost of purchased fuels, except motor	S	S
Cost of purchased water, sewer and other utilities	4 963	12.9
Purchased communication services	60 346	3.6
Purchased computer related communication services	9 878	9.3
Purchased telephone, fax and other communication services	50 468	4.5
56199, All other support services		
Operating expenses, total	14 171 219	1.7
Lease and rental payments	734 041	4.0
Lease and rental payments for land, buildings, store space and offices	526 847	5.1
Lease and rental payments for machinery and equipment	207 194	5.6
Cost of purchased repair and maintenance services	127 229	6.0
Cost of purchased repair and maintenance services for buildings and related structures	44 613	8.2
Cost of purchased repair and maintenance services for machinery and equipment	82 616	8.1
Purchased utilities, total	S	S
Cost of purchased electricity	179 362	8.1
Cost of purchased fuels, except motor	S	S
Cost of purchased water, sewer and other utilities	19 772	10.4
Purchased communication services	237 191	4.5
Purchased computer related communication services	95 287	6.8
Purchased telephone, fax and other communication services	141 904	6.5
562, Waste management and remediation services		
Operating expenses, total	41 881 132	.7
Lease and rental payments	1 179 323	10.0
Lease and rental payments for land, buildings, store space and offices	503 064	4.0
Lease and rental payments for machinery and equipment	676 259	17.8
Cost of purchased repair and maintenance services	459 825	7.0
Cost of purchased repair and maintenance services for buildings and related structures	73 816	5.1
Cost of purchased repair and maintenance services for machinery and equipment	386 009	8.4
Purchased utilities, total	S	S
Cost of purchased electricity	S	S
Cost of purchased fuels, except motor	S	S
Cost of purchased water, sewer and other utilities	S	S
Purchased communication services	170 149	2.9
Purchased computer related communication services	19 631	13.3
Purchased telephone, fax and other communication services	150 518	3.4
5621, Waste collection		
Operating expenses, total	23 419 160	1.2
Lease and rental payments	S	S
Lease and rental payments for land, buildings, store space and offices	148 117	13.8
Lease and rental payments for machinery and equipment	S	S
Cost of purchased repair and maintenance services	169 614	17.9
Cost of purchased repair and maintenance services for buildings and related structures	S	S
Cost of purchased repair and maintenance services for machinery and equipment	158 062	19.0
Purchased utilities, total	S	S
Cost of purchased electricity	S	S
Cost of purchased fuels, except motor	S	S
Cost of purchased water, sewer and other utilities	S	S
Purchased communication services	57 006	7.0
Purchased computer related communication services	S	S
Purchased telephone, fax and other communication services	51 504	8.8

See footnotes at end of table.

Table 16. Selected Detailed Operating Expenses for NAICS (1997) Sector 56 by Kind of Business: 2002—Con.

[Data include enterprise support locations. Coefficients of variation represent the estimated relative standard error of the estimate. Information on confidentiality protection and the meaning of abbreviations and symbols can be found in the introductory text. For explanation of terms, see Appendix A. For information on estimation procedures, sampling error, and nonsampling error, see methodology section in Appendix C.]

Kind of business and item	Amount (\$1,000)	Coefficient of variation (percent)
56, ADMINISTRATIVE AND SUPPORT AND WASTE MANAGEMENT AND REMEDIATION SERVICES¹— Con.		
562, Waste management and remediation services—Con.		
5621, Waste collection—Con.		
562111, Solid waste collection		
Operating expenses, total	21 953 959	1.3
Lease and rental payments	S	S
Lease and rental payments for land, buildings, store space and offices	130 055	15.9
Lease and rental payments for machinery and equipment	S	S
Cost of purchased repair and maintenance services	S	S
Cost of purchased repair and maintenance services for buildings and related structures	S	S
Cost of purchased repair and maintenance services for machinery and equipment	S	S
Purchased utilities, total	S	S
Cost of purchased electricity	S	S
Cost of purchased fuels, except motor	S	S
Cost of purchased water, sewer and other utilities	S	S
Purchased communication services	43 968	9.0
Purchased computer related communication services	S	S
Purchased telephone, fax and other communication services	39 925	11.2
562112, Hazardous waste collection		
Operating expenses, total	1 043 433	.5
Lease and rental payments	37 042	2.4
Lease and rental payments for land, buildings, store space and offices	12 974	3.4
Lease and rental payments for machinery and equipment	24 067	2.5
Cost of purchased repair and maintenance services	14 412	3.7
Cost of purchased repair and maintenance services for buildings and related structures	S	S
Cost of purchased repair and maintenance services for machinery and equipment	13 260	3.1
Purchased utilities, total	59 224	3.0
Cost of purchased electricity	13 409	.9
Cost of purchased fuels, except motor	10 848	2.9
Cost of purchased water, sewer and other utilities	34 967	5.2
Purchased communication services	9 685	1.9
Purchased computer related communication services	448	1.6
Purchased telephone, fax and other communication services	9 236	2.0
562119, Other waste collection		
Operating expenses, total	S	S
Lease and rental payments	S	S
Lease and rental payments for land, buildings, store space and offices	S	S
Lease and rental payments for machinery and equipment	S	S
Cost of purchased repair and maintenance services	S	S
Cost of purchased repair and maintenance services for buildings and related structures	S	S
Cost of purchased repair and maintenance services for machinery and equipment	S	S
Purchased utilities, total	S	S
Cost of purchased electricity	S	S
Cost of purchased fuels, except motor	S	S
Cost of purchased water, sewer and other utilities	S	S
Purchased communication services	S	S
Purchased computer related communication services	S	S
Purchased telephone, fax and other communication services	S	S
5622, Waste treatment and disposal		
Operating expenses, total	8 246 629	.6
Lease and rental payments	268 856	2.0
Lease and rental payments for land, buildings, store space and offices	S	S
Lease and rental payments for machinery and equipment	S	S
Cost of purchased repair and maintenance services	129 263	5.1
Cost of purchased repair and maintenance services for buildings and related structures	35 296	4.6
Cost of purchased repair and maintenance services for machinery and equipment	93 966	7.0
Purchased utilities, total	S	S
Cost of purchased electricity	S	S
Cost of purchased fuels, except motor	S	S
Cost of purchased water, sewer and other utilities	S	S
Purchased communication services	27 240	4.2
Purchased computer related communication services	3 600	8.5
Purchased telephone, fax and other communication services	23 639	4.2

See footnotes at end of table.

Table 16. **Selected Detailed Operating Expenses for NAICS (1997) Sector 56 by Kind of Business: 2002—Con.**

[Data include enterprise support locations. Coefficients of variation represent the estimated relative standard error of the estimate. Information on confidentiality protection and the meaning of abbreviations and symbols can be found in the introductory text. For explanation of terms, see Appendix A. For information on estimation procedures, sampling error, and nonsampling error, see methodology section in Appendix C]

Kind of business and item	Amount (\$1,000)	Coefficient of variation (percent)
56, ADMINISTRATIVE AND SUPPORT AND WASTE MANAGEMENT AND REMEDIATION SERVICES¹— Con.		
562, Waste management and remediation services—Con.		
5629, Remediation and other waste management services		
Operating expenses, total	S	S
Lease and rental payments	S	S
Lease and rental payments for land, buildings, store space and offices	S	S
Lease and rental payments for machinery and equipment	S	S
Cost of purchased repair and maintenance services	S	S
Cost of purchased repair and maintenance services for buildings and related structures	S	S
Cost of purchased repair and maintenance services for machinery and equipment	S	S
Purchased utilities, total	S	S
Cost of purchased electricity	S	S
Cost of purchased fuels, except motor	S	S
Cost of purchased water, sewer and other utilities	S	S
Purchased communication services	S	S
Purchased computer related communication services	S	S
Purchased telephone, fax and other communication services	S	S

¹Excludes NAICS 56173, Landscaping Services, out of scope.

Note: Detail may not add to total because of rounding.

Note 2: NAICS 56173, Landscaping Services is out of scope.

Source: 2002 Business Expenses Survey.

Table 17. Revenue and Operating Expenses for NAICS (1997) Sector 62 by Kind of Business: 2002

[Data include enterprise support locations. Coefficients of variation represent the estimated relative standard error of the estimate. Information on confidentiality protection and the meaning of abbreviations and symbols can be found in the introductory text. For explanation of terms, see Appendix A. For information on estimation procedures, sampling error, and nonsampling error, see methodology section in Appendix C.]

Kind of business and item	Amount (\$1,000)	Coefficient of variation of amount (percent)	Percent of total operating expenses ¹ (percent)	Coefficient of variation of percent (percent)
62, HEALTH CARE AND SOCIAL ASSISTANCE				
Revenue.....	1 253 126 927	X	X	X
Operating expenses, total.....	1 114 790 315	.2	89.0	.2
Annual payroll.....	498 273 688	.3	44.7	.3
Employer costs for fringe benefits.....	97 966 268	.4	8.8	.4
Contract labor costs including temporary help.....	30 284 506	1.4	2.7	1.4
Expensed computer related supplies.....	2 976 904	3.9	.3	3.9
Cost of purchased packaging and containers.....	296 682	10.4	—	10.3
Other materials and supplies not for resale.....	134 281 654	1.0	12.0	1.0
Purchased utilities, total.....	13 054 619	1.4	1.2	1.4
Cost of purchased transportation, shipping and warehousing services.....	3 994 084	2.1	.4	2.1
Cost of purchased repair and maintenance services.....	12 895 478	.9	1.2	.8
Cost of purchased printing services.....	2 268 343	5.1	.2	5.1
Cost of purchased advertising and promotional services.....	6 084 832	4.4	.5	4.4
Cost of purchased legal services.....	3 146 128	1.3	.3	1.4
Cost of purchased accounting, auditing, and bookkeeping services.....	3 767 829	1.0	.3	1.1
Cost of purchased management consulting, administrative services and other professional services.....	38 193 102	1.6	3.4	1.6
Purchased communication services.....	8 539 080	.7	.8	.7
Cost of purchased custom coded original software (expensed) including adaptation of off-the-shelf software.....	875 001	4.7	.1	4.7
Cost of system support design and services including web design.....	1 123 880	3.8	.1	3.8
Cost of data processing and other purchased computer services, except communications.....	2 059 092	2.8	.2	2.8
Lease and rental payments.....	36 629 055	1.0	3.3	1.0
Cost of insurance.....	20 213 994	1.2	1.8	1.2
Taxes and license fees.....	6 674 369	.9	.6	1.0
Depreciation and amortization charges.....	44 159 193	.7	4.0	.6
Other operating expenses.....	147 032 534	1.5	13.2	1.5
621, Ambulatory health care services				
Revenue.....	520 679 857	X	X	X
Operating expenses, total.....	442 935 051	.3	85.1	.3
Annual payroll.....	211 138 034	.6	47.7	.6
Employer costs for fringe benefits.....	35 176 674	.7	7.9	.8
Contract labor costs including temporary help.....	12 480 783	3.0	2.8	2.9
Expensed computer related supplies.....	1 768 418	2.6	.4	2.6
Cost of purchased packaging and containers.....	185 599	8.5	—	8.7
Other materials and supplies not for resale.....	44 482 373	2.6	10.0	2.6
Purchased utilities, total.....	S	S	S	S
Cost of purchased transportation, shipping and warehousing services.....	2 076 638	3.3	.5	3.2
Cost of purchased repair and maintenance services.....	4 115 449	1.5	.9	1.5
Cost of purchased printing services.....	990 309	8.5	.2	8.3
Cost of purchased advertising and promotional services.....	3 452 871	8.2	.8	8.1
Cost of purchased legal services.....	1 592 654	2.0	.4	2.1
Cost of purchased accounting, auditing, and bookkeeping services.....	2 426 713	1.5	.5	1.6
Cost of purchased management consulting, administrative services and other professional services.....	12 657 011	3.0	2.9	3.1
Purchased communication services.....	4 545 862	1.0	1.0	1.0
Cost of purchased custom coded original software (expensed) including adaptation of off-the-shelf software.....	395 569	6.3	.1	6.4
Cost of system support design and services including web design.....	493 100	1.9	.1	2.0
Cost of data processing and other purchased computer services, except communications.....	649 957	5.0	.1	4.9
Lease and rental payments.....	21 137 285	1.0	4.8	1.0
Cost of insurance.....	10 047 806	1.6	2.3	1.5
Taxes and license fees.....	3 083 711	2.1	.7	2.2
Depreciation and amortization charges.....	11 212 804	1.8	2.5	1.8
Other operating expenses.....	56 031 219	3.1	12.6	2.9
6211, Offices of physicians				
Revenue.....	262 290 555	X	X	X
Operating expenses, total.....	229 081 606	.4	87.3	.4
Annual payroll.....	115 854 335	1.0	50.6	1.1
Employer costs for fringe benefits.....	19 038 179	1.2	8.3	1.3
Contract labor costs including temporary help.....	5 561 283	5.9	2.4	5.6
Expensed computer related supplies.....	869 136	4.9	.4	5.0
Cost of purchased packaging and containers.....	S	S	S	S
Other materials and supplies not for resale.....	19 323 222	5.2	8.4	5.3
Purchased utilities, total.....	S	S	S	S
Cost of purchased transportation, shipping and warehousing services.....	660 196	2.5	.7	2.7
Cost of purchased repair and maintenance services.....	1 663 498	1.5	.3	1.7
Cost of purchased printing services.....	375 920	2.7	.2	2.9
Cost of purchased advertising and promotional services.....	1 091 910	4.4	.5	4.3
Cost of purchased legal services.....	835 579	3.6	.4	3.8
Cost of purchased accounting, auditing, and bookkeeping services.....	1 281 939	2.3	.6	2.4
Cost of purchased management consulting, administrative services and other professional services.....	7 588 010	5.0	3.3	5.2
Purchased communication services.....	2 061 015	1.6	.9	1.8
Cost of purchased custom coded original software (expensed) including adaptation of off-the-shelf software.....	174 471	11.5	.1	12.0
Cost of system support design and services including web design.....	246 341	3.8	.1	3.9
Cost of data processing and other purchased computer services, except communications.....	361 060	8.6	.2	8.7
Lease and rental payments.....	10 619 900	1.9	4.6	1.9
Cost of insurance.....	6 683 069	1.8	2.9	1.8
Taxes and license fees.....	1 372 992	3.9	.6	4.0
Depreciation and amortization charges.....	4 226 442	2.5	1.8	2.7
Other operating expenses.....	28 052 439	6.1	12.2	5.7

See footnotes at end of table.

Table 17. Revenue and Operating Expenses for NAICS (1997) Sector 62 by Kind of Business: 2002—Con.

[Data include enterprise support locations. Coefficients of variation represent the estimated relative standard error of the estimate. Information on confidentiality protection and the meaning of abbreviations and symbols can be found in the introductory text. For explanation of terms, see Appendix A. For information on estimation procedures, sampling error, and nonsampling error, see methodology section in Appendix C.]

Kind of business and item	Amount (\$1,000)	Coefficient of variation of amount (percent)	Percent of total operating expenses ¹ (percent)	Coefficient of variation of percent (percent)
62, HEALTH CARE AND SOCIAL ASSISTANCE—Con.				
621, Ambulatory health care services—Con.				
6212, Offices of dentists				
Revenue.....	73 341 189	X	X	X
Operating expenses, total.....	56 261 826	.8	76.7	.8
Annual payroll.....	26 739 491	.8	47.5	.9
Employer costs for fringe benefits.....	3 612 188	1.8	6.4	2.1
Contract labor costs including temporary help.....	657 742	6.5	1.2	6.5
Expensed computer related supplies.....	321 739	5.6	.6	5.6
Cost of purchased packaging and containers.....	S	S	S	S
Other materials and supplies not for resale.....	7 966 785	1.9	14.2	1.5
Purchased utilities, total.....	474 270	4.0	.8	4.1
Cost of purchased transportation, shipping and warehousing services.....	S	S	S	S
Cost of purchased repair and maintenance services.....	507 522	3.6	.9	3.4
Cost of purchased printing services.....	S	S	S	S
Cost of purchased advertising and promotional services.....	652 828	4.3	1.2	3.9
Cost of purchased legal services.....	141 049	4.9	.3	4.8
Cost of purchased accounting, auditing, and bookkeeping services.....	419 341	1.9	.7	2.3
Cost of purchased management consulting, administrative services and other professional services.....	612 898	9.1	1.1	8.9
Purchased communication services.....	573 203	3.8	1.0	3.8
Cost of purchased custom coded original software (expensed) including adaptation of off-the-shelf software.....	51 616	10.7	.1	10.6
Cost of system support design and services including web design.....	45 800	5.6	.1	5.8
Cost of data processing and other purchased computer services, except communications.....	28 528	10.4	.1	10.6
Lease and rental payments.....	3 240 779	2.8	5.8	2.8
Cost of insurance.....	1 019 794	10.4	1.8	9.6
Taxes and license fees.....	640 280	5.7	1.1	5.9
Depreciation and amortization charges.....	1 332 184	3.6	2.4	3.4
Other operating expenses.....	S	S	S	S
6213, Offices of other health practitioners				
Revenue.....	48 020 715	X	X	X
Operating expenses, total.....	36 188 047	1.2	75.4	1.2
Annual payroll.....	14 453 643	1.1	39.9	.9
Employer costs for fringe benefits.....	2 331 328	1.4	6.4	1.5
Contract labor costs including temporary help.....	1 312 650	3.2	3.6	3.8
Expensed computer related supplies.....	201 013	2.3	.6	2.7
Cost of purchased packaging and containers.....	14 860	17.9	—	18.2
Other materials and supplies not for resale.....	4 257 168	1.3	11.8	1.5
Purchased utilities, total.....	388 293	2.4	1.1	2.7
Cost of purchased transportation, shipping and warehousing services.....	167 980	1.8	.5	2.1
Cost of purchased repair and maintenance services.....	345 782	1.8	1.0	2.2
Cost of purchased printing services.....	106 956	4.1	.3	4.2
Cost of purchased advertising and promotional services.....	S	S	S	S
Cost of purchased legal services.....	138 566	4.5	.4	5.0
Cost of purchased accounting, auditing, and bookkeeping services.....	326 265	2.0	.9	2.2
Cost of purchased management consulting, administrative services and other professional services.....	638 176	5.2	1.8	4.7
Purchased communication services.....	573 691	1.2	1.6	1.7
Cost of purchased custom coded original software (expensed) including adaptation of off-the-shelf software.....	36 108	5.7	.1	5.8
Cost of system support design and services including web design.....	34 585	3.2	.1	3.5
Cost of data processing and other purchased computer services, except communications.....	28 998	4.6	.1	4.7
Lease and rental payments.....	3 029 341	1.3	8.4	.9
Cost of insurance.....	630 336	1.6	1.7	1.6
Taxes and license fees.....	409 433	3.9	1.1	4.0
Depreciation and amortization charges.....	1 116 126	5.7	3.1	4.7
Other operating expenses.....	S	S	S	S
62131, Offices of chiropractors				
Revenue.....	10 250 145	X	X	X
Operating expenses, total.....	7 353 787	1.6	71.7	1.6
Annual payroll.....	2 821 436	2.2	38.4	2.4
Employer costs for fringe benefits.....	400 206	1.6	5.4	2.3
Contract labor costs including temporary help.....	248 738	6.6	3.4	7.2
Expensed computer related supplies.....	68 506	3.7	.9	4.1
Cost of purchased packaging and containers.....	S	S	S	S
Other materials and supplies not for resale.....	411 295	3.1	5.6	3.2
Purchased utilities, total.....	112 077	3.1	1.5	3.5
Cost of purchased transportation, shipping and warehousing services.....	43 474	2.4	.6	3.0
Cost of purchased repair and maintenance services.....	102 419	3.7	1.4	4.0
Cost of purchased printing services.....	28 771	4.1	.4	4.5
Cost of purchased advertising and promotional services.....	251 336	3.3	3.4	3.3
Cost of purchased legal services.....	33 927	5.4	.5	5.3
Cost of purchased accounting, auditing, and bookkeeping services.....	84 784	2.2	1.2	2.4
Cost of purchased management consulting, administrative services and other professional services.....	114 529	7.7	1.6	7.6
Purchased communication services.....	158 738	2.3	2.2	2.8
Cost of purchased custom coded original software (expensed) including adaptation of off-the-shelf software.....	12 964	12.0	.2	12.0
Cost of system support design and services including web design.....	8 348	7.0	.1	7.7
Cost of data processing and other purchased computer services, except communications.....	5 530	11.3	.1	10.9
Lease and rental payments.....	768 271	2.9	10.4	2.9
Cost of insurance.....	185 927	3.2	2.5	3.1
Taxes and license fees.....	123 761	6.1	1.7	6.2
Depreciation and amortization charges.....	228 386	5.1	3.1	5.4
Other operating expenses.....	S	S	S	S

See footnotes at end of table.

Table 17. Revenue and Operating Expenses for NAICS (1997) Sector 62 by Kind of Business: 2002—Con.

[Data include enterprise support locations. Coefficients of variation represent the estimated relative standard error of the estimate. Information on confidentiality protection and the meaning of abbreviations and symbols can be found in the introductory text. For explanation of terms, see Appendix A. For information on estimation procedures, sampling error, and nonsampling error, see methodology section in Appendix C.]

Kind of business and item	Amount (\$1,000)	Coefficient of variation of amount (percent)	Percent of total operating expenses ¹ (percent)	Coefficient of variation of percent (percent)
62, HEALTH CARE AND SOCIAL ASSISTANCE—Con.				
621, Ambulatory health care services—Con.				
6213, Offices of other health practitioners—Con.				
62132, Offices of optometrists				
Revenue.....	9 063 427	X	X	X
Operating expenses, total.....	7 825 203	4.1	86.3	4.1
Annual payroll.....	2 923 372	2.1	37.4	2.1
Employer costs for fringe benefits.....	469 993	3.8	6.0	3.5
Contract labor costs including temporary help.....	110 972	12.9	1.4	13.4
Expensed computer related supplies.....	38 400	11.4	.5	13.1
Cost of purchased packaging and containers.....	S	S	S	S
Other materials and supplies not for resale.....	1 214 605	3.9	15.5	5.0
Purchased utilities, total.....	S	S	S	S
Cost of purchased transportation, shipping and warehousing services.....	40 682	4.2	.5	4.6
Cost of purchased repair and maintenance services.....	56 371	5.6	.7	6.7
Cost of purchased printing services.....	23 150	4.3	.3	5.4
Cost of purchased advertising and promotional services.....	S	S	S	S
Cost of purchased legal services.....	20 736	12.8	.3	13.5
Cost of purchased accounting, auditing, and bookkeeping services.....	51 783	5.0	.7	6.4
Cost of purchased management consulting, administrative services and other professional services.....	46 534	10.1	.6	11.6
Purchased communication services.....	108 684	3.4	1.4	4.5
Cost of purchased custom coded original software (expensed) including adaptation of off-the-shelf software.....	5 285	15.7	.1	17.2
Cost of system support design and services including web design.....	6 641	8.5	.1	8.5
Cost of data processing and other purchased computer services, except communications.....	S	S	S	S
Lease and rental payments.....	700 717	4.4	9.0	2.3
Cost of insurance.....	95 435	5.3	1.2	6.4
Taxes and license fees.....	64 112	7.6	.8	8.6
Depreciation and amortization charges.....	225 147	4.5	2.9	5.5
Other operating expenses.....	S	S	S	S
62133, Offices of mental health practitioners (except physicians)				
Revenue.....	6 508 866	X	X	X
Operating expenses, total.....	S	S	S	S
Annual payroll.....	1 399 939	2.0	S	S
Employer costs for fringe benefits.....	230 814	3.2	S	S
Contract labor costs including temporary help.....	S	S	S	S
Expensed computer related supplies.....	S	S	S	S
Cost of purchased packaging and containers.....	S	S	S	S
Other materials and supplies not for resale.....	S	S	S	S
Purchased utilities, total.....	S	S	S	S
Cost of purchased transportation, shipping and warehousing services.....	S	S	S	S
Cost of purchased repair and maintenance services.....	S	S	S	S
Cost of purchased printing services.....	S	S	S	S
Cost of purchased advertising and promotional services.....	S	S	S	S
Cost of purchased legal services.....	S	S	S	S
Cost of purchased accounting, auditing, and bookkeeping services.....	S	S	S	S
Cost of purchased management consulting, administrative services and other professional services.....	S	S	S	S
Purchased communication services.....	S	S	S	S
Cost of purchased custom coded original software (expensed) including adaptation of off-the-shelf software.....	S	S	S	S
Cost of system support design and services including web design.....	S	S	S	S
Cost of data processing and other purchased computer services, except communications.....	S	S	S	S
Lease and rental payments.....	S	S	S	S
Cost of insurance.....	S	S	S	S
Taxes and license fees.....	S	S	S	S
Depreciation and amortization charges.....	S	S	S	S
Other operating expenses.....	S	S	S	S
62134, Offices of physical, occupational, and speech therapists and audiologists				
Revenue.....	12 348 366	X	X	X
Operating expenses, total.....	9 395 934	1.4	76.1	1.4
Annual payroll.....	4 785 197	1.9	50.9	.9
Employer costs for fringe benefits.....	794 678	2.9	8.5	2.3
Contract labor costs including temporary help.....	356 583	6.9	3.8	7.3
Expensed computer related supplies.....	39 029	6.3	.4	6.2
Cost of purchased packaging and containers.....	1 700	8.9	—	8.3
Other materials and supplies not for resale.....	370 678	5.2	3.9	4.9
Purchased utilities, total.....	66 281	5.1	.7	5.4
Cost of purchased transportation, shipping and warehousing services.....	33 694	6.3	.4	7.3
Cost of purchased repair and maintenance services.....	58 903	6.0	.6	6.6
Cost of purchased printing services.....	28 662	13.2	.3	13.1
Cost of purchased advertising and promotional services.....	123 025	6.2	1.3	5.7
Cost of purchased legal services.....	43 976	13.4	.5	15.5
Cost of purchased accounting, auditing, and bookkeeping services.....	72 677	6.6	.8	6.2
Cost of purchased management consulting, administrative services and other professional services.....	236 310	13.1	2.5	12.3
Purchased communication services.....	112 036	1.8	1.2	2.1
Cost of purchased custom coded original software (expensed) including adaptation of off-the-shelf software.....	7 743	15.9	.1	15.4
Cost of system support design and services including web design.....	S	S	S	S
Cost of data processing and other purchased computer services, except communications.....	5 725	12.8	.1	13.2
Lease and rental payments.....	648 420	3.4	6.9	3.1
Cost of insurance.....	108 690	4.0	1.2	3.8
Taxes and license fees.....	S	S	S	S
Depreciation and amortization charges.....	S	S	S	S
Other operating expenses.....	S	S	S	S

See footnotes at end of table.

Table 17. Revenue and Operating Expenses for NAICS (1997) Sector 62 by Kind of Business: 2002—Con.

[Data include enterprise support locations. Coefficients of variation represent the estimated relative standard error of the estimate. Information on confidentiality protection and the meaning of abbreviations and symbols can be found in the introductory text. For explanation of terms, see Appendix A. For information on estimation procedures, sampling error, and nonsampling error, see methodology section in Appendix C.]

Kind of business and item	Amount (\$1,000)	Coefficient of variation of amount (percent)	Percent of total operating expenses ¹ (percent)	Coefficient of variation of percent (percent)
62, HEALTH CARE AND SOCIAL ASSISTANCE—Con.				
621, Ambulatory health care services—Con.				
6213, Offices of other health practitioners—Con.				
62139, Offices of all other health practitioners				
Revenue.....	9 849 911	X	X	X
Operating expenses, total.....	\$	\$	\$	\$
Annual payroll.....	\$	\$	\$	\$
Employer costs for fringe benefits.....	\$	\$	\$	\$
Contract labor costs including temporary help.....	\$	\$	\$	\$
Expensed computer related supplies.....	\$	\$	\$	\$
Cost of purchased packaging and containers.....	\$	\$	\$	\$
Other materials and supplies not for resale.....	\$	\$	\$	\$
Purchased utilities, total.....	\$	\$	\$	\$
Cost of purchased transportation, shipping and warehousing services.....	\$	\$	\$	\$
Cost of purchased repair and maintenance services.....	\$	\$	\$	\$
Cost of purchased printing services.....	\$	\$	\$	\$
Cost of purchased advertising and promotional services.....	\$	\$	\$	\$
Cost of purchased legal services.....	\$	\$	\$	\$
Cost of purchased accounting, auditing, and bookkeeping services.....	\$	\$	\$	\$
Cost of purchased management consulting, administrative services and other professional services.....	\$	\$	\$	\$
Purchased communication services.....	\$	\$	\$	\$
Cost of purchased custom coded original software (expensed) including adaptation of off-the-shelf software.....	\$	\$	\$	\$
Cost of system support design and services including web design.....	\$	\$	\$	\$
Cost of data processing and other purchased computer services, except communications.....	\$	\$	\$	\$
Lease and rental payments.....	\$	\$	\$	\$
Cost of insurance.....	\$	\$	\$	\$
Taxes and license fees.....	\$	\$	\$	\$
Depreciation and amortization charges.....	\$	\$	\$	\$
Other operating expenses.....	\$	\$	\$	\$
6214, Outpatient care centers				
Revenue.....	55 561 009	X	X	X
Operating expenses, total.....	51 358 728	.2	92.4	.2
Annual payroll.....	22 211 537	.5	43.2	.5
Employer costs for fringe benefits.....	4 482 962	.8	8.7	.7
Contract labor costs including temporary help.....	2 006 212	3.9	3.9	4.0
Expensed computer related supplies.....	149 458	3.5	.3	3.6
Cost of purchased packaging and containers.....	13 489	8.1	—	8.0
Other materials and supplies not for resale.....	6 353 215	.9	12.4	.8
Purchased utilities, total.....	456 168	1.9	.9	1.9
Cost of purchased transportation, shipping and warehousing services.....	192 942	3.1	.4	3.2
Cost of purchased repair and maintenance services.....	574 213	2.0	1.1	2.0
Cost of purchased printing services.....	102 692	2.9	.2	2.9
Cost of purchased advertising and promotional services.....	228 937	2.5	.4	2.5
Cost of purchased legal services.....	148 882	2.8	.3	2.9
Cost of purchased accounting, auditing, and bookkeeping services.....	140 976	3.0	.3	3.0
Cost of purchased management consulting, administrative services and other professional services.....	1 575 331	3.7	3.1	3.7
Purchased communication services.....	456 512	1.5	.9	1.4
Cost of purchased custom coded original software (expensed) including adaptation of off-the-shelf software.....	43 607	11.2	.1	11.0
Cost of system support design and services including web design.....	85 219	5.6	.2	5.5
Cost of data processing and other purchased computer services, except communications.....	141 461	3.0	.3	3.0
Lease and rental payments.....	1 676 681	1.6	3.3	1.5
Cost of insurance.....	751 260	1.2	1.5	1.2
Taxes and license fees.....	324 675	3.1	.6	2.9
Depreciation and amortization charges.....	1 908 427	6.3	3.7	6.2
Other operating expenses.....	7 333 872	1.3	14.3	1.3
62141, Family planning centers				
Revenue.....	1 198 825	X	X	X
Operating expenses, total.....	1 135 229	.8	94.7	.8
Annual payroll.....	525 601	1.4	46.3	1.3
Employer costs for fringe benefits.....	93 503	1.5	8.2	1.6
Contract labor costs including temporary help.....	31 133	7.9	2.7	7.9
Expensed computer related supplies.....	3 431	10.5	.3	10.4
Cost of purchased packaging and containers.....	\$.9	.9	\$
Other materials and supplies not for resale.....	98 486	3.0	8.7	2.8
Purchased utilities, total.....	11 459	5.0	1.0	4.7
Cost of purchased transportation, shipping and warehousing services.....	5 573	4.3	.5	4.2
Cost of purchased repair and maintenance services.....	14 317	5.2	1.3	5.1
Cost of purchased printing services.....	7 842	4.1	.7	4.0
Cost of purchased advertising and promotional services.....	24 102	5.9	2.1	5.6
Cost of purchased legal services.....	3 375	4.8	.3	4.3
Cost of purchased accounting, auditing, and bookkeeping services.....	5 617	6.3	.5	6.1
Cost of purchased management consulting, administrative services and other professional services.....	41 615	6.9	3.7	6.6
Purchased communication services.....	18 945	2.3	1.7	2.2
Cost of purchased custom coded original software (expensed) including adaptation of off-the-shelf software.....	\$.9	.9	\$
Cost of system support design and services including web design.....	1 490	10.0	.1	9.8
Cost of data processing and other purchased computer services, except communications.....	1 653	14.5	.1	15.2
Lease and rental payments.....	59 203	3.4	5.2	3.2
Cost of insurance.....	23 663	4.3	2.1	4.1
Taxes and license fees.....	4 079	7.6	.4	7.0
Depreciation and amortization charges.....	26 034	2.9	2.3	2.7
Other operating expenses.....	133 754	7.9	11.8	8.1

See footnotes at end of table.

Table 17. Revenue and Operating Expenses for NAICS (1997) Sector 62 by Kind of Business: 2002—Con.

[Data include enterprise support locations. Coefficients of variation represent the estimated relative standard error of the estimate. Information on confidentiality protection and the meaning of abbreviations and symbols can be found in the introductory text. For explanation of terms, see Appendix A. For information on estimation procedures, sampling error, and nonsampling error, see methodology section in Appendix C.]

Kind of business and item	Amount (\$1,000)	Coefficient of variation of amount (percent)	Percent of total operating expenses ¹ (percent)	Coefficient of variation of percent (percent)
62, HEALTH CARE AND SOCIAL ASSISTANCE—Con.				
621, Ambulatory health care services—Con.				
6214, Outpatient care centers—Con.				
62142, Outpatient mental health and substance abuse centers				
Revenue.....	9 032 478	X	X	X
Operating expenses, total.....	9 103 346	.5	100.8	.5
Annual payroll.....	4 969 848	1.1	54.6	1.2
Employer costs for fringe benefits.....	1 001 275	1.4	11.0	1.5
Contract labor costs including temporary help.....	314 976	11.2	3.5	11.1
Expensed computer related supplies.....	30 452	13.2	.3	13.3
Cost of purchased packaging and containers.....	S	S	S	S
Other materials and supplies not for resale.....	256 525	5.4	2.8	5.4
Purchased utilities, total.....	79 552	3.9	.9	4.0
Cost of purchased transportation, shipping and warehousing services.....	62 212	3.6	.7	3.4
Cost of purchased repair and maintenance services.....	97 479	4.9	1.1	4.9
Cost of purchased printing services.....	18 116	11.5	.2	11.6
Cost of purchased advertising and promotional services.....	45 745	3.6	.5	3.6
Cost of purchased legal services.....	21 961	8.2	.2	8.1
Cost of purchased accounting, auditing, and bookkeeping services.....	31 540	4.5	.3	4.5
Cost of purchased management consulting, administrative services and other professional services.....	268 270	8.8	2.9	8.6
Purchased communication services.....	142 960	2.6	1.6	2.7
Cost of purchased custom coded original software (expensed) including adaptation of off-the-shelf software.....	10 947	18.1	.1	17.9
Cost of system support design and services including web design.....	56 613	8.1	.6	8.0
Cost of data processing and other purchased computer services, except communications.....	68 453	4.9	.8	4.7
Lease and rental payments.....	280 668	4.3	3.1	4.1
Cost of insurance.....	89 818	3.9	1.0	4.0
Taxes and license fees.....	114 888	6.9	1.3	6.9
Depreciation and amortization charges.....	227 691	2.6	2.5	2.7
Other operating expenses.....	912 144	6.1	10.0	6.0
62149, Other outpatient care centers				
Revenue.....	45 329 706	X	X	X
Operating expenses, total.....	41 120 153	.3	90.7	.3
Annual payroll.....	16 716 088	.7	40.7	.7
Employer costs for fringe benefits.....	3 388 184	1.0	8.2	1.0
Contract labor costs including temporary help.....	1 660 103	3.6	4.0	3.6
Expensed computer related supplies.....	115 575	2.8	.3	2.8
Cost of purchased packaging and containers.....	12 146	3.4	—	3.4
Other materials and supplies not for resale.....	5 998 204	.8	14.6	.8
Purchased utilities, total.....	365 158	2.2	.9	2.2
Cost of purchased transportation, shipping and warehousing services.....	125 157	4.7	.3	4.8
Cost of purchased repair and maintenance services.....	462 416	2.2	1.1	2.2
Cost of purchased printing services.....	76 733	3.3	.2	3.3
Cost of purchased advertising and promotional services.....	159 089	3.7	.4	3.8
Cost of purchased legal services.....	123 546	3.0	.3	3.1
Cost of purchased accounting, auditing, and bookkeeping services.....	103 819	3.7	.3	3.7
Cost of purchased management consulting, administrative services and other professional services.....	1 265 446	3.9	3.1	3.9
Purchased communication services.....	294 608	1.7	.7	1.6
Cost of purchased custom coded original software (expensed) including adaptation of off-the-shelf software.....	32 436	14.0	.1	13.7
Cost of system support design and services including web design.....	27 115	7.9	.1	8.0
Cost of data processing and other purchased computer services, except communications.....	71 355	5.0	.2	5.0
Lease and rental payments.....	1 336 810	1.6	3.3	1.4
Cost of insurance.....	637 779	1.4	1.6	1.5
Taxes and license fees.....	205 708	3.9	.5	3.8
Depreciation and amortization charges.....	1 654 702	7.4	4.0	7.2
Other operating expenses.....	6 287 974	1.3	15.3	1.3
6215, Medical and diagnostic laboratories				
Revenue.....	29 358 936	X	X	X
Operating expenses, total.....	24 446 804	.6	83.3	.6
Annual payroll.....	9 629 002	1.2	39.4	1.0
Employer costs for fringe benefits.....	1 819 790	1.5	7.4	1.2
Contract labor costs including temporary help.....	530 856	5.3	2.2	5.4
Expensed computer related supplies.....	82 335	2.6	.3	2.6
Cost of purchased packaging and containers.....	60 098	4.5	.2	4.2
Other materials and supplies not for resale.....	2 998 809	1.4	12.3	1.5
Purchased utilities, total.....	154 405	2.2	.6	2.2
Cost of purchased transportation, shipping and warehousing services.....	457 850	3.9	1.9	3.7
Cost of purchased repair and maintenance services.....	520 461	2.0	2.1	2.1
Cost of purchased printing services.....	67 525	3.9	.3	4.2
Cost of purchased advertising and promotional services.....	130 368	9.4	.5	10.0
Cost of purchased legal services.....	136 229	3.0	.6	3.1
Cost of purchased accounting, auditing, and bookkeeping services.....	83 361	3.5	.3	3.4
Cost of purchased management consulting, administrative services and other professional services.....	1 265 357	3.3	5.2	3.2
Purchased communication services.....	314 116	1.2	1.3	1.3
Cost of purchased custom coded original software (expensed) including adaptation of off-the-shelf software.....	13 344	13.0	.1	13.2
Cost of system support design and services including web design.....	21 807	8.3	.1	8.2
Cost of data processing and other purchased computer services, except communications.....	45 230	8.9	.2	9.0
Lease and rental payments.....	1 349 812	3.0	5.5	3.1
Cost of insurance.....	334 875	2.6	1.4	2.3
Taxes and license fees.....	155 444	2.3	.6	2.1
Depreciation and amortization charges.....	1 369 550	1.6	5.6	1.7
Other operating expenses.....	S	S	S	S

See footnotes at end of table.

Table 17. Revenue and Operating Expenses for NAICS (1997) Sector 62 by Kind of Business: 2002—Con.

[Data include enterprise support locations. Coefficients of variation represent the estimated relative standard error of the estimate. Information on confidentiality protection and the meaning of abbreviations and symbols can be found in the introductory text. For explanation of terms, see Appendix A. For information on estimation procedures, sampling error, and nonsampling error, see methodology section in Appendix C.]

Kind of business and item	Amount (\$1,000)	Coefficient of variation of amount (percent)	Percent of total operating expenses ¹ (percent)	Coefficient of variation of percent (percent)
62, HEALTH CARE AND SOCIAL ASSISTANCE—Con.				
621, Ambulatory health care services—Con.				
6216, Home health care services				
Revenue.....	32 541 963	X	X	X
Operating expenses, total.....	29 244 139	.5	89.9	.5
Annual payroll.....	16 580 440	1.1	56.7	.9
Employer costs for fringe benefits.....	2 852 042	1.2	9.8	1.0
Contract labor costs including temporary help.....	1 344 143	4.5	4.6	4.6
Expensed computer related supplies.....	99 418	6.9	.3	7.2
Cost of purchased packaging and containers.....	2 524	19.4	—	19.3
Other materials and supplies not for resale.....	1 775 809	6.8	6.1	6.4
Purchased utilities, total.....	116 758	3.7	.4	3.9
Cost of purchased transportation, shipping and warehousing services.....	138 663	9.3	.5	9.5
Cost of purchased repair and maintenance services.....	137 135	8.1	.5	8.5
Cost of purchased printing services.....	78 056	4.1	.3	4.2
Cost of purchased advertising and promotional services.....	169 080	5.2	.6	5.5
Cost of purchased legal services.....	99 229	4.3	.3	4.5
Cost of purchased accounting, auditing, and bookkeeping services.....	107 539	5.0	.4	4.9
Cost of purchased management consulting, administrative services and other professional services.....	636 446	7.8	2.2	7.9
Purchased communication services.....	298 312	2.1	1.0	2.2
Cost of purchased custom coded original software (expensed) including adaptation of off-the-shelf software.....	S	S	S	S
Cost of system support design and services including web design.....	31 849	3.9	.1	4.1
Cost of data processing and other purchased computer services, except communications.....	33 304	8.0	.1	8.2
Lease and rental payments.....	645 970	2.2	2.2	2.3
Cost of insurance.....	259 304	2.7	.9	2.9
Taxes and license fees.....	111 645	5.3	.4	5.6
Depreciation and amortization charges.....	408 363	3.4	1.4	3.7
Other operating expenses.....	3 293 883	4.5	11.3	4.4
6219, Other ambulatory health care services				
Revenue.....	19 565 490	X	X	X
Operating expenses, total.....	16 353 900	.9	83.6	.9
Annual payroll.....	5 669 586	1.8	34.7	1.4
Employer costs for fringe benefits.....	1 040 185	2.7	6.4	2.6
Contract labor costs including temporary help.....	S	S	S	S
Expensed computer related supplies.....	45 320	6.9	.3	6.7
Cost of purchased packaging and containers.....	24 381	4.4	.1	4.6
Other materials and supplies not for resale.....	1 807 365	2.5	11.1	2.2
Purchased utilities, total.....	107 027	2.9	.7	2.5
Cost of purchased transportation, shipping and warehousing services.....	183 123	2.5	1.1	2.8
Cost of purchased repair and maintenance services.....	366 839	11.4	2.2	10.7
Cost of purchased printing services.....	43 883	2.5	.3	2.9
Cost of purchased advertising and promotional services.....	124 063	10.7	.8	10.0
Cost of purchased legal services.....	93 118	5.6	.6	6.1
Cost of purchased accounting, auditing, and bookkeeping services.....	67 292	5.9	.4	5.8
Cost of purchased management consulting, administrative services and other professional services.....	340 793	4.2	2.1	4.1
Purchased communication services.....	269 013	1.7	1.6	1.7
Cost of purchased custom coded original software (expensed) including adaptation of off-the-shelf software.....	S	S	S	S
Cost of system support design and services including web design.....	27 500	5.0	.2	5.1
Cost of data processing and other purchased computer services, except communications.....	11 376	11.0	.1	11.4
Lease and rental payments.....	574 803	2.9	3.5	2.9
Cost of insurance.....	369 169	3.0	2.3	3.3
Taxes and license fees.....	69 242	7.9	.4	7.4
Depreciation and amortization charges.....	851 712	4.0	5.2	3.8
Other operating expenses.....	3 148 017	1.8	19.2	1.8
622, Hospitals				
Revenue.....	500 112 841	X	X	X
Operating expenses, total.....	455 189 822	.5	91.0	.5
Annual payroll.....	185 115 049	.6	40.7	.6
Employer costs for fringe benefits.....	42 945 503	.7	9.4	.6
Contract labor costs including temporary help.....	12 356 613	1.5	2.7	1.5
Expensed computer related supplies.....	776 860	14.8	.2	15.3
Cost of purchased packaging and containers.....	29 535	18.0	—	17.7
Other materials and supplies not for resale.....	74 660 505	.9	16.4	.5
Purchased utilities, total.....	5 786 065	1.2	1.3	1.1
Cost of purchased transportation, shipping and warehousing services.....	1 008 184	1.2	.2	1.2
Cost of purchased repair and maintenance services.....	6 323 174	1.0	1.4	1.1
Cost of purchased printing services.....	491 540	2.8	.1	2.7
Cost of purchased advertising and promotional services.....	1 463 871	3.1	.3	2.9
Cost of purchased legal services.....	907 615	2.6	.2	2.7
Cost of purchased accounting, auditing, and bookkeeping services.....	392 933	3.4	.1	3.3
Cost of purchased management consulting, administrative services and other professional services.....	20 493 885	2.0	4.5	2.1
Purchased communication services.....	2 225 117	1.2	.5	1.3
Cost of purchased custom coded original software (expensed) including adaptation of off-the-shelf software.....	391 216	9.1	.1	9.2
Cost of system support design and services including web design.....	505 915	7.1	.1	7.1
Cost of data processing and other purchased computer services, except communications.....	1 259 161	4.0	.3	3.9
Lease and rental payments.....	6 449 099	1.2	1.4	1.3
Cost of insurance.....	6 186 990	2.1	1.4	2.1
Taxes and license fees.....	1 420 548	3.0	.3	3.0
Depreciation and amortization charges.....	24 636 231	.7	5.4	.5
Other operating expenses.....	59 364 212	2.7	13.0	2.5

See footnotes at end of table.

Table 17. Revenue and Operating Expenses for NAICS (1997) Sector 62 by Kind of Business: 2002—Con.

[Data include enterprise support locations. Coefficients of variation represent the estimated relative standard error of the estimate. Information on confidentiality protection and the meaning of abbreviations and symbols can be found in the introductory text. For explanation of terms, see Appendix A. For information on estimation procedures, sampling error, and nonsampling error, see methodology section in Appendix C.]

Kind of business and item	Amount (\$1,000)	Coefficient of variation of amount (percent)	Percent of total operating expenses ¹ (percent)	Coefficient of variation of percent (percent)
62, HEALTH CARE AND SOCIAL ASSISTANCE—Con.				
622, Hospitals—Con.				
6221, General medical and surgical hospitals				
Revenue.....	469 726 928	X	X	X
Operating expenses, total.....	425 874 408	.5	90.7	.5
Annual payroll.....	173 318 205	.5	40.7	.5
Employer costs for fringe benefits.....	39 915 123	.7	9.4	.5
Contract labor costs including temporary help.....	11 650 150	1.6	2.7	1.6
Expensed computer related supplies.....	716 288	16.0	.2	16.6
Cost of purchased packaging and containers.....	28 252	18.5	—	18.2
Other materials and supplies not for resale.....	71 887 836	.9	16.9	.5
Purchased utilities, total.....	5 424 925	1.2	1.3	1.1
Cost of purchased transportation, shipping and warehousing services.....	931 377	1.3	.2	1.4
Cost of purchased repair and maintenance services.....	6 080 275	1.1	1.4	1.1
Cost of purchased printing services.....	450 713	2.9	.1	2.8
Cost of purchased advertising and promotional services.....	1 377 232	3.3	.3	3.0
Cost of purchased legal services.....	827 189	2.8	.2	2.9
Cost of purchased accounting, auditing, and bookkeeping services.....	365 036	3.5	.1	3.4
Cost of purchased management consulting, administrative services and other professional services.....	19 684 313	2.1	4.6	2.2
Purchased communication services.....	2 092 272	1.3	.5	1.3
Cost of purchased custom coded original software (expensed) including adaptation of off-the-shelf software.....	377 223	9.4	.1	9.5
Cost of system support design and services including web design.....	484 005	7.7	.1	7.7
Cost of data processing and other purchased computer services, except communications.....	1 201 565	4.2	.3	4.1
Lease and rental payments.....	5 830 931	1.4	1.4	1.4
Cost of insurance.....	5 917 466	2.2	1.4	2.1
Taxes and license fees.....	1 309 380	3.2	.3	3.2
Depreciation and amortization charges.....	23 670 245	.8	5.6	.5
Other operating expenses.....	52 334 406	2.4	12.3	2.2
6222, Psychiatric and substance abuse hospitals				
Revenue.....	13 626 730	X	X	X
Operating expenses, total.....	S	S	S	S
Annual payroll.....	S	S	S	S
Employer costs for fringe benefits.....	S	S	S	S
Contract labor costs including temporary help.....	S	S	S	S
Expensed computer related supplies.....	S	S	S	S
Cost of purchased packaging and containers.....	S	S	S	S
Other materials and supplies not for resale.....	S	S	S	S
Purchased utilities, total.....	S	S	S	S
Cost of purchased transportation, shipping and warehousing services.....	S	S	S	S
Cost of purchased repair and maintenance services.....	S	S	S	S
Cost of purchased printing services.....	S	S	S	S
Cost of purchased advertising and promotional services.....	S	S	S	S
Cost of purchased legal services.....	S	S	S	S
Cost of purchased accounting, auditing, and bookkeeping services.....	S	S	S	S
Cost of purchased management consulting, administrative services and other professional services.....	S	S	S	S
Purchased communication services.....	S	S	S	S
Cost of purchased custom coded original software (expensed) including adaptation of off-the-shelf software.....	S	S	S	S
Cost of system support design and services including web design.....	S	S	S	S
Cost of data processing and other purchased computer services, except communications.....	S	S	S	S
Lease and rental payments.....	S	S	S	S
Cost of insurance.....	S	S	S	S
Taxes and license fees.....	S	S	S	S
Depreciation and amortization charges.....	S	S	S	S
Other operating expenses.....	S	S	S	S
6223, Specialty (except psychiatric and substance abuse) hospitals				
Revenue.....	16 759 183	X	X	X
Operating expenses, total.....	16 354 811	.2	97.6	.2
Annual payroll.....	7 314 369	.4	44.7	.3
Employer costs for fringe benefits.....	1 792 773	.4	11.0	.4
Contract labor costs including temporary help.....	573 905	1.1	3.5	1.1
Expensed computer related supplies.....	32 518	1.6	.2	1.7
Cost of purchased packaging and containers.....	S	S	S	S
Other materials and supplies not for resale.....	2 153 347	.8	13.2	.9
Purchased utilities, total.....	194 806	1.0	1.2	1.0
Cost of purchased transportation, shipping and warehousing services.....	49 752	3.7	.3	3.6
Cost of purchased repair and maintenance services.....	169 216	1.2	1.0	1.0
Cost of purchased printing services.....	30 507	1.1	.2	1.1
Cost of purchased advertising and promotional services.....	72 517	2.3	.4	2.3
Cost of purchased legal services.....	47 825	2.0	.3	2.0
Cost of purchased accounting, auditing, and bookkeeping services.....	19 527	4.7	.1	4.8
Cost of purchased management consulting, administrative services and other professional services.....	471 770	3.4	2.9	3.4
Purchased communication services.....	75 773	1.1	.5	1.1
Cost of purchased custom coded original software (expensed) including adaptation of off-the-shelf software.....	9 895	17.0	.1	17.0
Cost of system support design and services including web design.....	15 674	3.9	.1	4.0
Cost of data processing and other purchased computer services, except communications.....	33 797	2.6	.2	2.6
Lease and rental payments.....	427 925	.9	2.6	1.0
Cost of insurance.....	220 781	2.7	1.3	2.7
Taxes and license fees.....	67 092	1.1	.4	1.1
Depreciation and amortization charges.....	817 941	.9	5.0	.8
Other operating expenses.....	1 762 325	.9	10.8	.9

See footnotes at end of table.

Table 17. Revenue and Operating Expenses for NAICS (1997) Sector 62 by Kind of Business: 2002—Con.

[Data include enterprise support locations. Coefficients of variation represent the estimated relative standard error of the estimate. Information on confidentiality protection and the meaning of abbreviations and symbols can be found in the introductory text. For explanation of terms, see Appendix A. For information on estimation procedures, sampling error, and nonsampling error, see methodology section in Appendix C.]

Kind of business and item	Amount (\$1,000)	Coefficient of variation of amount (percent)	Percent of total operating expenses ¹ (percent)	Coefficient of variation of percent (percent)
62, HEALTH CARE AND SOCIAL ASSISTANCE—Con.				
623, Nursing and residential care facilities				
Revenue.....	128 650 139	X	X	X
Operating expenses, total.....	123 856 911	.5	96.3	.5
Annual payroll.....	61 344 165	.5	49.5	.8
Employer costs for fringe benefits.....	12 192 073	.9	9.8	1.1
Contract labor costs including temporary help.....	2 880 607	2.3	2.3	2.5
Expensed computer related supplies.....	127 538	6.3	.1	6.2
Cost of purchased packaging and containers.....	17 745	5.8	—	5.6
Other materials and supplies not for resale.....	10 898 984	1.3	8.8	1.4
Purchased utilities, total.....	3 077 468	1.2	2.5	1.3
Cost of purchased transportation, shipping and warehousing services.....	203 778	3.2	.2	3.3
Cost of purchased repair and maintenance services.....	1 299 889	1.5	1.0	1.5
Cost of purchased printing services.....	157 045	9.0	.1	8.9
Cost of purchased advertising and promotional services.....	503 424	2.0	.4	2.0
Cost of purchased legal services.....	407 498	4.2	.3	4.1
Cost of purchased accounting, auditing, and bookkeeping services.....	449 697	1.9	.4	2.0
Cost of purchased management consulting, administrative services and other professional services.....	3 124 189	2.2	2.5	2.3
Purchased communication services.....	742 948	1.2	.6	1.3
Cost of purchased custom coded original software (expensed) including adaptation of off-the-shelf software.....	30 930	6.0	—	6.1
Cost of system support design and services including web design.....	46 114	4.2	—	3.9
Cost of data processing and other purchased computer services, except communications.....	84 004	6.4	.1	6.5
Lease and rental payments.....	4 969 371	2.9	4.0	2.8
Cost of insurance.....	2 737 173	1.5	2.2	1.5
Taxes and license fees.....	1 733 436	2.0	1.4	2.0
Depreciation and amortization charges.....	5 232 763	1.0	4.2	1.1
Other operating expenses.....	11 596 071	7.6	9.4	6.9
6231, Nursing care facilities				
Revenue.....	74 813 777	X	X	X
Operating expenses, total.....	72 776 902	.7	97.3	.7
Annual payroll.....	35 867 175	.8	49.3	1.2
Employer costs for fringe benefits.....	7 075 610	1.5	9.7	1.7
Contract labor costs including temporary help.....	2 015 511	3.7	2.8	4.2
Expensed computer related supplies.....	52 878	5.9	.1	5.8
Cost of purchased packaging and containers.....	S	S	S	S
Other materials and supplies not for resale.....	7 160 022	1.7	9.8	1.9
Purchased utilities, total.....	1 553 721	1.2	2.1	1.5
Cost of purchased transportation, shipping and warehousing services.....	83 014	3.5	.1	3.6
Cost of purchased repair and maintenance services.....	538 340	2.1	.7	2.2
Cost of purchased printing services.....	30 650	5.8	—	6.1
Cost of purchased advertising and promotional services.....	200 112	3.8	.3	3.8
Cost of purchased legal services.....	240 184	6.9	.3	6.7
Cost of purchased accounting, auditing, and bookkeeping services.....	235 688	3.9	.3	4.3
Cost of purchased management consulting, administrative services and other professional services.....	2 047 149	3.4	2.8	3.4
Purchased communication services.....	321 758	2.2	.4	2.4
Cost of purchased custom coded original software (expensed) including adaptation of off-the-shelf software.....	18 508	8.9	—	9.0
Cost of system support design and services including web design.....	18 070	7.6	—	7.2
Cost of data processing and other purchased computer services, except communications.....	58 310	9.7	.1	9.8
Lease and rental payments.....	2 864 910	3.8	3.9	3.8
Cost of insurance.....	1 728 973	1.8	2.4	2.0
Taxes and license fees.....	1 002 464	3.0	1.4	3.1
Depreciation and amortization charges.....	2 374 527	2.3	3.3	2.6
Other operating expenses.....	7 287 060	11.9	10.0	10.8
6232, Residential mental retardation, mental health and substance abuse facilities				
Revenue.....	19 518 406	X	X	X
Operating expenses, total.....	18 961 652	.5	97.1	.5
Annual payroll.....	10 748 655	.5	56.7	.5
Employer costs for fringe benefits.....	2 177 161	1.3	11.5	1.4
Contract labor costs including temporary help.....	343 546	5.2	1.8	5.1
Expensed computer related supplies.....	37 224	12.9	.2	12.6
Cost of purchased packaging and containers.....	13 903	5.4	.1	5.5
Other materials and supplies not for resale.....	1 068 198	1.7	5.6	1.7
Purchased utilities, total.....	342 341	1.5	1.8	1.4
Cost of purchased transportation, shipping and warehousing services.....	60 347	7.7	.3	7.6
Cost of purchased repair and maintenance services.....	270 516	2.6	1.4	2.4
Cost of purchased printing services.....	20 243	6.6	.1	6.5
Cost of purchased advertising and promotional services.....	46 445	5.5	.2	5.4
Cost of purchased legal services.....	53 913	7.8	.3	7.5
Cost of purchased accounting, auditing, and bookkeeping services.....	75 785	4.8	.4	4.8
Cost of purchased management consulting, administrative services and other professional services.....	426 999	4.4	2.3	4.5
Purchased communication services.....	167 706	2.3	.9	2.1
Cost of purchased custom coded original software (expensed) including adaptation of off-the-shelf software.....	3 870	12.7	—	12.9
Cost of system support design and services including web design.....	11 807	15.3	.1	14.8
Cost of data processing and other purchased computer services, except communications.....	11 008	10.3	.1	10.3
Lease and rental payments.....	772 057	4.3	4.1	4.4
Cost of insurance.....	286 772	4.9	1.5	4.6
Taxes and license fees.....	148 514	8.5	.8	8.0
Depreciation and amortization charges.....	498 342	3.1	2.6	2.9
Other operating expenses.....	1 376 301	4.9	7.3	4.7

See footnotes at end of table.

Table 17. Revenue and Operating Expenses for NAICS (1997) Sector 62 by Kind of Business: 2002—Con.

[Data include enterprise support locations. Coefficients of variation represent the estimated relative standard error of the estimate. Information on confidentiality protection and the meaning of abbreviations and symbols can be found in the introductory text. For explanation of terms, see Appendix A. For information on estimation procedures, sampling error, and nonsampling error, see methodology section in Appendix C.]

Kind of business and item	Amount (\$1,000)	Coefficient of variation of amount (percent)	Percent of total operating expenses ¹ (percent)	Coefficient of variation of percent (percent)
62, HEALTH CARE AND SOCIAL ASSISTANCE—Con.				
623, Nursing and residential care facilities—Con.				
6233, Community care facilities for the elderly				
Revenue.....	26 688 460	X	X	X
Operating expenses, total.....	24 550 921	1.0	92.0	1.0
Annual payroll.....	10 869 993	1.0	44.3	1.0
Employer costs for fringe benefits.....	2 098 653	1.3	8.5	1.2
Contract labor costs including temporary help.....	367 012	4.0	1.5	4.0
Expensed computer related supplies.....	24 338	6.3	.1	6.2
Cost of purchased packaging and containers.....	S	S	S	S
Other materials and supplies not for resale.....	2 201 780	2.3	9.0	1.9
Purchased utilities, total.....	1 031 551	2.2	4.2	1.9
Cost of purchased transportation, shipping and warehousing services.....	26 965	4.0	.1	3.7
Cost of purchased repair and maintenance services.....	385 810	3.0	1.6	2.7
Cost of purchased printing services.....	37 395	17.9	.2	17.5
Cost of purchased advertising and promotional services.....	222 853	2.6	.9	2.3
Cost of purchased legal services.....	94 272	8.9	.4	8.9
Cost of purchased accounting, auditing, and bookkeeping services.....	109 975	4.2	.4	4.6
Cost of purchased management consulting, administrative services and other professional services.....	526 434	3.9	2.1	4.1
Purchased communication services.....	170 322	2.9	.7	3.0
Cost of purchased custom coded original software (expensed) including adaptation of off-the-shelf software.....	6 233	7.2	—	6.8
Cost of system support design and services including web design.....	8 856	9.4	—	9.4
Cost of data processing and other purchased computer services, except communications.....	11 923	7.7	—	8.2
Lease and rental payments.....	1 136 821	5.4	4.6	5.1
Cost of insurance.....	609 239	3.4	2.5	3.4
Taxes and license fees.....	560 390	4.1	2.3	3.3
Depreciation and amortization charges.....	2 076 313	2.3	8.5	2.3
Other operating expenses.....	1 972 558	5.9	8.0	5.4
6239, Other residential care facilities				
Revenue.....	7 629 496	X	X	X
Operating expenses, total.....	7 567 437	1.3	99.2	1.3
Annual payroll.....	3 858 341	1.8	51.0	1.4
Employer costs for fringe benefits.....	840 648	2.5	11.1	2.1
Contract labor costs including temporary help.....	154 537	11.7	2.0	12.3
Expensed computer related supplies.....	13 098	6.8	.2	6.8
Cost of purchased packaging and containers.....	S	S	S	S
Other materials and supplies not for resale.....	468 985	2.4	6.2	1.9
Purchased utilities, total.....	149 856	6.3	2.0	5.9
Cost of purchased transportation, shipping and warehousing services.....	33 453	11.1	.4	10.6
Cost of purchased repair and maintenance services.....	105 224	4.8	1.4	4.5
Cost of purchased printing services.....	68 757	16.7	.9	16.1
Cost of purchased advertising and promotional services.....	34 014	8.7	.4	8.5
Cost of purchased legal services.....	19 129	6.1	.3	6.2
Cost of purchased accounting, auditing, and bookkeeping services.....	28 249	6.6	.4	6.7
Cost of purchased management consulting, administrative services and other professional services.....	123 607	9.1	1.6	8.6
Purchased communication services.....	83 162	1.6	1.1	1.9
Cost of purchased custom coded original software (expensed) including adaptation of off-the-shelf software.....	S	S	S	S
Cost of system support design and services including web design.....	S	S	S	S
Cost of data processing and other purchased computer services, except communications.....	2 764	15.6	—	15.2
Lease and rental payments.....	195 583	6.3	2.6	6.5
Cost of insurance.....	112 190	2.5	1.5	2.2
Taxes and license fees.....	22 068	15.1	.3	15.1
Depreciation and amortization charges.....	283 580	7.2	3.7	6.7
Other operating expenses.....	960 152	7.6	12.7	7.0
624, Social assistance				
Revenue.....	103 684 090	X	X	X
Operating expenses, total.....	92 808 532	.4	89.5	.4
Annual payroll.....	40 676 440	1.0	43.8	1.2
Employer costs for fringe benefits.....	7 652 018	1.0	8.2	1.1
Contract labor costs including temporary help.....	2 566 503	7.4	2.8	7.2
Expensed computer related supplies.....	304 087	4.2	.3	4.0
Cost of purchased packaging and containers.....	S	S	S	S
Other materials and supplies not for resale.....	4 239 792	4.2	4.6	4.0
Purchased utilities, total.....	1 396 874	3.2	1.5	3.3
Cost of purchased transportation, shipping and warehousing services.....	705 484	7.3	.8	6.9
Cost of purchased repair and maintenance services.....	1 156 966	2.4	1.2	2.4
Cost of purchased printing services.....	629 449	12.8	.7	12.8
Cost of purchased advertising and promotional services.....	664 666	4.8	.7	4.8
Cost of purchased legal services.....	238 361	5.2	.3	5.5
Cost of purchased accounting, auditing, and bookkeeping services.....	498 486	2.6	.5	2.7
Cost of purchased management consulting, administrative services and other professional services.....	1 918 018	7.8	2.1	7.5
Purchased communication services.....	1 025 153	3.7	1.1	3.4
Cost of purchased custom coded original software (expensed) including adaptation of off-the-shelf software.....	57 285	6.0	.1	5.7
Cost of system support design and services including web design.....	78 751	10.0	.1	10.1
Cost of data processing and other purchased computer services, except communications.....	65 969	7.8	.1	7.5
Lease and rental payments.....	4 073 300	3.6	4.4	3.5
Cost of insurance.....	1 242 025	1.6	1.3	1.7
Taxes and license fees.....	436 674	4.9	.5	5.0
Depreciation and amortization charges.....	3 077 396	2.7	3.3	2.7
Other operating expenses.....	20 041 032	2.2	21.6	1.9

See footnotes at end of table.

Table 17. Revenue and Operating Expenses for NAICS (1997) Sector 62 by Kind of Business: 2002—Con.

[Data include enterprise support locations. Coefficients of variation represent the estimated relative standard error of the estimate. Information on confidentiality protection and the meaning of abbreviations and symbols can be found in the introductory text. For explanation of terms, see Appendix A. For information on estimation procedures, sampling error, and nonsampling error, see methodology section in Appendix C.]

Kind of business and item	Amount (\$1,000)	Coefficient of variation of amount (percent)	Percent of total operating expenses ¹ (percent)	Coefficient of variation of percent (percent)
62, HEALTH CARE AND SOCIAL ASSISTANCE—Con.				
624, Social assistance—Con.				
6241, Individual and family services				
Revenue.....	49 591 026	X	X	X
Operating expenses, total.....	45 165 998	.6	91.1	.6
Annual payroll.....	21 355 810	1.5	47.3	1.7
Employer costs for fringe benefits.....	4 290 627	1.1	9.5	1.4
Contract labor costs including temporary help.....	1 071 904	6.4	2.4	6.1
Expensed computer related supplies.....	180 623	6.1	.4	5.8
Cost of purchased packaging and containers.....	S	S	S	S
Other materials and supplies not for resale.....	1 796 011	8.1	4.0	8.1
Purchased utilities, total.....	522 729	2.6	1.2	2.7
Cost of purchased transportation, shipping and warehousing services.....	342 147	14.3	.8	13.6
Cost of purchased repair and maintenance services.....	411 980	3.7	.9	3.7
Cost of purchased printing services.....	S	S	S	S
Cost of purchased advertising and promotional services.....	304 164	10.4	.7	10.2
Cost of purchased legal services.....	112 701	6.2	.2	6.4
Cost of purchased accounting, auditing, and bookkeeping services.....	254 340	4.9	.6	5.0
Cost of purchased management consulting, administrative services and other professional services.....	1 193 761	12.2	2.6	11.7
Purchased communication services.....	588 078	6.1	1.3	5.5
Cost of purchased custom coded original software (expensed) including adaptation of off-the-shelf software.....	40 543	8.5	.1	8.3
Cost of system support design and services including web design.....	56 026	14.8	.1	15.1
Cost of data processing and other purchased computer services, except communications.....	38 411	11.8	.1	11.4
Lease and rental payments.....	1 455 091	3.2	3.2	3.1
Cost of insurance.....	536 498	2.5	1.2	2.8
Taxes and license fees.....	120 613	11.2	.3	11.5
Depreciation and amortization charges.....	980 216	5.3	2.2	5.4
Other operating expenses.....	9 105 380	2.8	20.2	2.5
6242, Community food and housing, and emergency and other relief services				
Revenue.....	14 072 811	X	X	X
Operating expenses, total.....	13 357 578	.8	94.9	.8
Annual payroll.....	4 068 605	1.9	30.5	1.3
Employer costs for fringe benefits.....	816 290	1.8	6.1	1.5
Contract labor costs including temporary help.....	682 623	3.0	5.1	2.9
Expensed computer related supplies.....	42 608	3.9	.3	4.0
Cost of purchased packaging and containers.....	6 790	14.4	.1	14.8
Other materials and supplies not for resale.....	811 916	4.5	6.1	4.3
Purchased utilities, total.....	186 357	6.9	1.4	7.2
Cost of purchased transportation, shipping and warehousing services.....	220 628	1.4	1.7	1.6
Cost of purchased repair and maintenance services.....	150 972	4.0	1.1	4.1
Cost of purchased printing services.....	148 751	2.3	1.1	2.7
Cost of purchased advertising and promotional services.....	94 596	4.9	.7	5.3
Cost of purchased legal services.....	27 367	9.5	.2	9.6
Cost of purchased accounting, auditing, and bookkeeping services.....	62 934	3.9	.5	3.7
Cost of purchased management consulting, administrative services and other professional services.....	227 598	14.7	1.7	14.1
Purchased communication services.....	112 025	2.5	.8	2.4
Cost of purchased custom coded original software (expensed) including adaptation of off-the-shelf software.....	6 034	9.8	—	10.3
Cost of system support design and services including web design.....	9 578	10.5	.1	10.6
Cost of data processing and other purchased computer services, except communications.....	9 403	7.1	.1	7.2
Lease and rental payments.....	270 258	9.8	2.0	9.5
Cost of insurance.....	139 510	10.9	1.0	11.4
Taxes and license fees.....	29 733	9.5	.2	9.5
Depreciation and amortization charges.....	863 714	2.4	6.5	2.1
Other operating expenses.....	4 369 287	1.1	32.7	1.3
6243, Vocational rehabilitation services				
Revenue.....	11 206 848	X	X	X
Operating expenses, total.....	10 265 693	1.4	91.6	1.4
Annual payroll.....	5 102 861	2.1	49.7	1.7
Employer costs for fringe benefits.....	1 038 381	3.1	10.1	3.0
Contract labor costs including temporary help.....	S	S	S	S
Expensed computer related supplies.....	33 449	11.0	.3	11.1
Cost of purchased packaging and containers.....	S	S	S	S
Other materials and supplies not for resale.....	S	S	S	S
Purchased utilities, total.....	181 814	8.0	1.8	7.5
Cost of purchased transportation, shipping and warehousing services.....	83 320	15.1	.8	14.6
Cost of purchased repair and maintenance services.....	145 061	9.4	1.4	9.1
Cost of purchased printing services.....	42 870	19.7	.4	19.1
Cost of purchased advertising and promotional services.....	55 624	11.0	.5	10.2
Cost of purchased legal services.....	27 819	13.9	.3	13.8
Cost of purchased accounting, auditing, and bookkeeping services.....	35 289	5.8	.3	6.2
Cost of purchased management consulting, administrative services and other professional services.....	244 085	9.2	2.4	8.8
Purchased communication services.....	101 416	3.9	1.0	3.8
Cost of purchased custom coded original software (expensed) including adaptation of off-the-shelf software.....	6 349	16.4	.1	16.2
Cost of system support design and services including web design.....	S	S	S	S
Cost of data processing and other purchased computer services, except communications.....	9 004	17.4	.1	17.0
Lease and rental payments.....	530 816	13.4	5.2	12.8
Cost of insurance.....	117 223	7.0	1.1	6.7
Taxes and license fees.....	34 868	10.5	.3	11.7
Depreciation and amortization charges.....	252 108	5.8	2.5	5.3
Other operating expenses.....	1 692 672	7.2	16.5	7.1

See footnotes at end of table.

Table 17. **Revenue and Operating Expenses for NAICS (1997) Sector 62 by Kind of Business: 2002—Con.**

[Data include enterprise support locations. Coefficients of variation represent the estimated relative standard error of the estimate. Information on confidentiality protection and the meaning of abbreviations and symbols can be found in the introductory text. For explanation of terms, see Appendix A. For information on estimation procedures, sampling error, and nonsampling error, see methodology section in Appendix C]

Kind of business and item	Amount (\$1,000)	Coefficient of variation of amount (percent)	Percent of total operating expenses ¹ (percent)	Coefficient of variation of percent (percent)
62, HEALTH CARE AND SOCIAL ASSISTANCE—Con.				
624, Social assistance—Con.				
6244, Child day care services				
Revenue	28 813 405	X	X	X
Operating expenses, total	24 019 263	.8	83.4	.8
Annual payroll	10 149 164	1.8	42.3	1.9
Employer costs for fringe benefits	1 506 720	3.7	6.3	3.4
Contract labor costs including temporary help	\$	\$	\$	\$
Expensed computer related supplies	47 408	7.6	.2	7.5
Cost of purchased packaging and containers	\$	\$	\$	\$
Other materials and supplies not for resale	1 296 022	3.0	5.4	2.7
Purchased utilities, total	505 974	3.9	2.1	4.0
Cost of purchased transportation, shipping and warehousing services	59 389	17.3	.2	17.2
Cost of purchased repair and maintenance services	448 952	4.6	1.9	4.5
Cost of purchased printing services	40 545	6.1	.2	6.2
Cost of purchased advertising and promotional services	210 282	8.1	.9	8.4
Cost of purchased legal services	\$	\$	\$	\$
Cost of purchased accounting, auditing, and bookkeeping services	145 923	4.1	.6	4.2
Cost of purchased management consulting, administrative services and other professional services	252 574	9.4	1.1	9.8
Purchased communication services	223 633	2.7	.9	3.0
Cost of purchased custom coded original software (expensed) including adaptation of off-the-shelf software	4 360	12.9	—	12.7
Cost of system support design and services including web design	\$	\$	\$	\$
Cost of data processing and other purchased computer services, except communications	9 150	4.7	—	5.1
Lease and rental payments	1 817 136	2.7	7.6	2.9
Cost of insurance	448 793	2.7	1.9	2.8
Taxes and license fees	\$	\$	\$	\$
Depreciation and amortization charges	\$	\$	\$	\$
Other operating expenses	\$	\$	\$	\$

¹For data amounts presented for total operating expenses, the percentage represents total operating expenses as a percent of revenue.

Note: Detail may not add to total because of rounding.

Sources: 2002 Business Expenses Survey and 2002 Economic Census.

Table 18. Selected Detailed Operating Expenses for NAICS (1997) Sector 62 by Kind of Business: 2002

[Data include enterprise support locations. Coefficients of variation represent the estimated relative standard error of the estimate. Information on confidentiality protection and the meaning of abbreviations and symbols can be found in the introductory text. For explanation of terms, see Appendix A. For information on estimation procedures, sampling error, and nonsampling error, see methodology section in Appendix C.]

Kind of business and item	Amount (\$1,000)	Coefficient of variation (percent)
62, HEALTH CARE AND SOCIAL ASSISTANCE		
Operating expenses, total	1 114 790 315	.2
Lease and rental payments	36 629 055	1.0
Lease and rental payments for land, buildings, store space and offices	29 133 871	1.1
Lease and rental payments for machinery and equipment	7 495 184	1.4
Cost of purchased repair and maintenance services	12 895 478	.9
Cost of purchased repair and maintenance services for buildings and related structures	5 733 076	1.4
Cost of purchased repair and maintenance services for machinery and equipment	7 162 402	1.4
Purchased utilities, total	13 054 619	1.4
Cost of purchased electricity	8 026 475	1.0
Cost of purchased fuels, except motor	2 453 120	1.5
Cost of purchased water, sewer and other utilities	2 575 023	5.1
Purchased communication services	8 539 080	.7
Purchased computer related communication services	1 469 930	2.2
Purchased telephone, fax and other communication services	7 069 150	.6
621, Ambulatory health care services		
Operating expenses, total	442 935 051	.3
Lease and rental payments	21 137 285	1.0
Lease and rental payments for land, buildings, store space and offices	17 413 067	1.1
Lease and rental payments for machinery and equipment	3 724 218	2.1
Cost of purchased repair and maintenance services	4 115 449	1.5
Cost of purchased repair and maintenance services for buildings and related structures	1 570 204	1.7
Cost of purchased repair and maintenance services for machinery and equipment	2 545 245	2.2
Purchased utilities, total	S	S
Cost of purchased electricity	1 788 566	1.4
Cost of purchased fuels, except motor	374 695	3.6
Cost of purchased water, sewer and other utilities	S	S
Purchased communication services	4 545 862	1.0
Purchased computer related communication services	602 807	3.7
Purchased telephone, fax and other communication services	3 943 055	.8
6211, Offices of physicians		
Operating expenses, total	229 081 606	.4
Lease and rental payments	10 619 900	1.9
Lease and rental payments for land, buildings, store space and offices	8 847 967	1.8
Lease and rental payments for machinery and equipment	1 771 933	5.2
Cost of purchased repair and maintenance services	1 663 498	1.5
Cost of purchased repair and maintenance services for buildings and related structures	580 516	3.6
Cost of purchased repair and maintenance services for machinery and equipment	1 082 981	1.8
Purchased utilities, total	S	S
Cost of purchased electricity	647 667	2.8
Cost of purchased fuels, except motor	120 366	6.7
Cost of purchased water, sewer and other utilities	S	S
Purchased communication services	2 061 015	1.6
Purchased computer related communication services	239 262	5.9
Purchased telephone, fax and other communication services	1 821 754	1.6
6212, Offices of dentists		
Operating expenses, total	56 261 826	.8
Lease and rental payments	3 240 779	2.8
Lease and rental payments for land, buildings, store space and offices	2 919 209	2.5
Lease and rental payments for machinery and equipment	321 570	8.4
Cost of purchased repair and maintenance services	507 522	3.6
Cost of purchased repair and maintenance services for buildings and related structures	273 081	4.4
Cost of purchased repair and maintenance services for machinery and equipment	234 442	5.6
Purchased utilities, total	474 270	4.0
Cost of purchased electricity	326 763	3.4
Cost of purchased fuels, except motor	68 346	12.4
Cost of purchased water, sewer and other utilities	79 161	4.7
Purchased communication services	573 203	3.8
Purchased computer related communication services	71 663	14.5
Purchased telephone, fax and other communication services	501 540	2.7
6213, Offices of other health practitioners		
Operating expenses, total	36 188 047	1.2
Lease and rental payments	3 029 341	1.3
Lease and rental payments for land, buildings, store space and offices	2 691 487	1.5
Lease and rental payments for machinery and equipment	337 854	3.3
Cost of purchased repair and maintenance services	345 782	1.8
Cost of purchased repair and maintenance services for buildings and related structures	195 714	2.3
Cost of purchased repair and maintenance services for machinery and equipment	150 068	2.8
Purchased utilities, total	388 293	2.4
Cost of purchased electricity	267 396	1.9
Cost of purchased fuels, except motor	63 264	10.7
Cost of purchased water, sewer and other utilities	57 633	2.7
Purchased communication services	573 691	1.2
Purchased computer related communication services	77 018	4.6
Purchased telephone, fax and other communication services	496 672	1.0

See footnotes at end of table.

Table 18. Selected Detailed Operating Expenses for NAICS (1997) Sector 62 by Kind of Business: 2002—Con.

[Data include enterprise support locations. Coefficients of variation represent the estimated relative standard error of the estimate. Information on confidentiality protection and the meaning of abbreviations and symbols can be found in the introductory text. For explanation of terms, see Appendix A. For information on estimation procedures, sampling error, and nonsampling error, see methodology section in Appendix C.]

Kind of business and item	Amount (\$1,000)	Coefficient of variation (percent)
62, HEALTH CARE AND SOCIAL ASSISTANCE—Con.		
621, Ambulatory health care services—Con.		
6213, Offices of other health practitioners—Con.		
62131, Offices of chiropractors		
Operating expenses, total	7 353 787	1.6
Lease and rental payments	768 271	2.9
Lease and rental payments for land, buildings, store space and offices	693 063	2.9
Lease and rental payments for machinery and equipment	75 209	10.9
Cost of purchased repair and maintenance services	102 419	3.7
Cost of purchased repair and maintenance services for buildings and related structures	53 736	4.5
Cost of purchased repair and maintenance services for machinery and equipment	48 683	5.7
Purchased utilities, total	112 077	3.1
Cost of purchased electricity	76 007	2.9
Cost of purchased fuels, except motor	21 603	6.4
Cost of purchased water, sewer and other utilities	14 467	5.9
Purchased communication services	158 738	2.3
Purchased computer related communication services	23 397	8.4
Purchased telephone, fax and other communication services	135 342	1.6
62132, Offices of optometrists		
Operating expenses, total	7 825 203	4.1
Lease and rental payments	700 717	4.4
Lease and rental payments for land, buildings, store space and offices	628 294	4.6
Lease and rental payments for machinery and equipment	72 424	8.1
Cost of purchased repair and maintenance services	56 371	5.6
Cost of purchased repair and maintenance services for buildings and related structures	30 629	7.9
Cost of purchased repair and maintenance services for machinery and equipment	25 742	4.3
Purchased utilities, total	S	S
Cost of purchased electricity	59 835	2.6
Cost of purchased fuels, except motor	S	S
Cost of purchased water, sewer and other utilities	7 036	6.9
Purchased communication services	108 684	3.4
Purchased computer related communication services	20 262	6.9
Purchased telephone, fax and other communication services	88 423	3.6
62133, Offices of mental health practitioners (except physicians)		
Operating expenses, total	S	S
Lease and rental payments	S	S
Lease and rental payments for land, buildings, store space and offices	S	S
Lease and rental payments for machinery and equipment	S	S
Cost of purchased repair and maintenance services	S	S
Cost of purchased repair and maintenance services for buildings and related structures	S	S
Cost of purchased repair and maintenance services for machinery and equipment	S	S
Purchased utilities, total	S	S
Cost of purchased electricity	S	S
Cost of purchased fuels, except motor	S	S
Cost of purchased water, sewer and other utilities	S	S
Purchased communication services	S	S
Purchased computer related communication services	S	S
Purchased telephone, fax and other communication services	S	S
62134, Offices of physical, occupational, and speech therapists and audiologists		
Operating expenses, total	9 395 934	1.4
Lease and rental payments	648 420	3.4
Lease and rental payments for land, buildings, store space and offices	610 608	3.5
Lease and rental payments for machinery and equipment	37 811	7.6
Cost of purchased repair and maintenance services	58 903	6.0
Cost of purchased repair and maintenance services for buildings and related structures	35 327	6.2
Cost of purchased repair and maintenance services for machinery and equipment	23 576	8.6
Purchased utilities, total	66 281	5.1
Cost of purchased electricity	53 673	6.2
Cost of purchased fuels, except motor	6 361	7.9
Cost of purchased water, sewer and other utilities	6 247	13.1
Purchased communication services	112 036	1.8
Purchased computer related communication services	9 945	8.0
Purchased telephone, fax and other communication services	102 091	1.9
62139, Offices of all other health practitioners		
Operating expenses, total	S	S
Lease and rental payments	S	S
Lease and rental payments for land, buildings, store space and offices	S	S
Lease and rental payments for machinery and equipment	S	S
Cost of purchased repair and maintenance services	S	S
Cost of purchased repair and maintenance services for buildings and related structures	S	S
Cost of purchased repair and maintenance services for machinery and equipment	S	S
Purchased utilities, total	S	S
Cost of purchased electricity	S	S
Cost of purchased fuels, except motor	S	S
Cost of purchased water, sewer and other utilities	S	S
Purchased communication services	S	S
Purchased computer related communication services	S	S
Purchased telephone, fax and other communication services	S	S

See footnotes at end of table.

Table 18. Selected Detailed Operating Expenses for NAICS (1997) Sector 62 by Kind of Business: 2002—Con.

[Data include enterprise support locations. Coefficients of variation represent the estimated relative standard error of the estimate. Information on confidentiality protection and the meaning of abbreviations and symbols can be found in the introductory text. For explanation of terms, see Appendix A. For information on estimation procedures, sampling error, and nonsampling error, see methodology section in Appendix C.]

Kind of business and item	Amount (\$1,000)	Coefficient of variation (percent)
62, HEALTH CARE AND SOCIAL ASSISTANCE—Con.		
621, Ambulatory health care services—Con.		
6214, Outpatient care centers		
Operating expenses, total	51 358 728	.2
Lease and rental payments	1 676 681	1.6
Lease and rental payments for land, buildings, store space and offices	1 363 837	1.9
Lease and rental payments for machinery and equipment	312 844	2.1
Cost of purchased repair and maintenance services	574 213	2.0
Cost of purchased repair and maintenance services for buildings and related structures	295 736	2.9
Cost of purchased repair and maintenance services for machinery and equipment	278 477	2.5
Purchased utilities, total	456 168	1.9
Cost of purchased electricity	296 970	1.6
Cost of purchased fuels, except motor	65 355	9.3
Cost of purchased water, sewer and other utilities	93 844	1.4
Purchased communication services	456 512	1.5
Purchased computer related communication services	71 809	2.8
Purchased telephone, fax and other communication services	384 704	1.6
62141, Family planning centers		
Operating expenses, total	1 135 229	.8
Lease and rental payments	59 203	3.4
Lease and rental payments for land, buildings, store space and offices	54 185	3.7
Lease and rental payments for machinery and equipment	5 017	4.2
Cost of purchased repair and maintenance services	14 317	5.2
Cost of purchased repair and maintenance services for buildings and related structures	7 791	10.1
Cost of purchased repair and maintenance services for machinery and equipment	6 526	3.8
Purchased utilities, total	11 459	5.0
Cost of purchased electricity	8 242	6.3
Cost of purchased fuels, except motor	1 250	10.1
Cost of purchased water, sewer and other utilities	1 967	7.0
Purchased communication services	18 945	2.3
Purchased computer related communication services	3 163	6.5
Purchased telephone, fax and other communication services	15 781	2.7
62142, Outpatient mental health and substance abuse centers		
Operating expenses, total	9 103 346	.5
Lease and rental payments	280 668	4.3
Lease and rental payments for land, buildings, store space and offices	245 863	4.6
Lease and rental payments for machinery and equipment	34 805	7.7
Cost of purchased repair and maintenance services	97 479	4.9
Cost of purchased repair and maintenance services for buildings and related structures	69 518	6.9
Cost of purchased repair and maintenance services for machinery and equipment	27 962	7.0
Purchased utilities, total	79 552	3.9
Cost of purchased electricity	54 151	3.8
Cost of purchased fuels, except motor	12 908	9.5
Cost of purchased water, sewer and other utilities	12 493	7.5
Purchased communication services	142 960	2.6
Purchased computer related communication services	27 412	3.6
Purchased telephone, fax and other communication services	115 547	2.7
62149, Other outpatient care centers		
Operating expenses, total	41 120 153	.3
Lease and rental payments	1 336 810	1.6
Lease and rental payments for land, buildings, store space and offices	1 063 788	1.9
Lease and rental payments for machinery and equipment	273 022	2.2
Cost of purchased repair and maintenance services	462 416	2.2
Cost of purchased repair and maintenance services for buildings and related structures	218 427	3.9
Cost of purchased repair and maintenance services for machinery and equipment	243 989	2.6
Purchased utilities, total	365 158	2.2
Cost of purchased electricity	234 577	1.7
Cost of purchased fuels, except motor	51 197	12.1
Cost of purchased water, sewer and other utilities	79 384	1.6
Purchased communication services	294 608	1.7
Purchased computer related communication services	41 233	4.3
Purchased telephone, fax and other communication services	253 375	1.8
6215, Medical and diagnostic laboratories		
Operating expenses, total	24 446 804	.6
Lease and rental payments	1 349 812	3.0
Lease and rental payments for land, buildings, store space and offices	731 913	2.0
Lease and rental payments for machinery and equipment	617 898	6.1
Cost of purchased repair and maintenance services	520 461	2.0
Cost of purchased repair and maintenance services for buildings and related structures	78 118	5.1
Cost of purchased repair and maintenance services for machinery and equipment	442 343	2.1
Purchased utilities, total	154 405	2.2
Cost of purchased electricity	103 898	2.9
Cost of purchased fuels, except motor	16 067	5.9
Cost of purchased water, sewer and other utilities	34 440	3.0
Purchased communication services	314 116	1.2
Purchased computer related communication services	50 595	4.2
Purchased telephone, fax and other communication services	263 521	1.1

See footnotes at end of table.

Table 18. Selected Detailed Operating Expenses for NAICS (1997) Sector 62 by Kind of Business: 2002—Con.

[Data include enterprise support locations. Coefficients of variation represent the estimated relative standard error of the estimate. Information on confidentiality protection and the meaning of abbreviations and symbols can be found in the introductory text. For explanation of terms, see Appendix A. For information on estimation procedures, sampling error, and nonsampling error, see methodology section in Appendix C.]

Kind of business and item	Amount (\$1,000)	Coefficient of variation (percent)
62, HEALTH CARE AND SOCIAL ASSISTANCE—Con.		
621, Ambulatory health care services—Con.		
6216, Home health care services		
Operating expenses, total	29 244 139	.5
Lease and rental payments	645 970	2.2
Lease and rental payments for land, buildings, store space and offices	521 012	2.2
Lease and rental payments for machinery and equipment	124 957	5.0
Cost of purchased repair and maintenance services	137 135	8.1
Cost of purchased repair and maintenance services for buildings and related structures	74 886	13.0
Cost of purchased repair and maintenance services for machinery and equipment	62 249	5.0
Purchased utilities, total	116 758	3.7
Cost of purchased electricity	80 190	3.0
Cost of purchased fuels, except motor	14 835	10.0
Cost of purchased water, sewer and other utilities	21 734	5.5
Purchased communication services	298 312	2.1
Purchased computer related communication services	40 352	6.8
Purchased telephone, fax and other communication services	257 960	1.8
6219, Other ambulatory health care services		
Operating expenses, total	16 353 900	.9
Lease and rental payments	574 803	2.9
Lease and rental payments for land, buildings, store space and offices	337 642	2.8
Lease and rental payments for machinery and equipment	237 162	6.4
Cost of purchased repair and maintenance services	366 839	11.4
Cost of purchased repair and maintenance services for buildings and related structures	72 153	5.0
Cost of purchased repair and maintenance services for machinery and equipment	294 686	14.0
Purchased utilities, total	107 027	2.9
Cost of purchased electricity	65 684	2.8
Cost of purchased fuels, except motor	26 461	9.5
Cost of purchased water, sewer and other utilities	14 882	3.8
Purchased communication services	269 013	1.7
Purchased computer related communication services	52 108	5.0
Purchased telephone, fax and other communication services	216 905	1.7
622, Hospitals		
Operating expenses, total	455 189 822	.5
Lease and rental payments	6 449 099	1.2
Lease and rental payments for land, buildings, store space and offices	3 507 380	1.5
Lease and rental payments for machinery and equipment	2 941 719	2.0
Cost of purchased repair and maintenance services	6 323 174	1.0
Cost of purchased repair and maintenance services for buildings and related structures	2 441 981	2.9
Cost of purchased repair and maintenance services for machinery and equipment	3 881 193	1.9
Purchased utilities, total	5 786 065	1.2
Cost of purchased electricity	3 524 444	1.7
Cost of purchased fuels, except motor	1 245 286	1.8
Cost of purchased water, sewer and other utilities	1 016 334	1.0
Purchased communication services	2 225 117	1.2
Purchased computer related communication services	656 362	2.5
Purchased telephone, fax and other communication services	1 568 755	1.0
6221, General medical and surgical hospitals		
Operating expenses, total	425 874 408	.5
Lease and rental payments	5 830 931	1.4
Lease and rental payments for land, buildings, store space and offices	3 040 559	1.8
Lease and rental payments for machinery and equipment	2 790 372	2.1
Cost of purchased repair and maintenance services	6 080 275	1.1
Cost of purchased repair and maintenance services for buildings and related structures	2 324 978	3.0
Cost of purchased repair and maintenance services for machinery and equipment	3 755 296	2.0
Purchased utilities, total	5 424 925	1.2
Cost of purchased electricity	3 324 962	1.8
Cost of purchased fuels, except motor	1 157 582	1.7
Cost of purchased water, sewer and other utilities	942 380	.8
Purchased communication services	2 092 272	1.3
Purchased computer related communication services	629 460	2.7
Purchased telephone, fax and other communication services	1 462 812	1.1
6222, Psychiatric and substance abuse hospitals		
Operating expenses, total	S	S
Lease and rental payments	S	S
Lease and rental payments for land, buildings, store space and offices	S	S
Lease and rental payments for machinery and equipment	S	S
Cost of purchased repair and maintenance services	S	S
Cost of purchased repair and maintenance services for buildings and related structures	S	S
Cost of purchased repair and maintenance services for machinery and equipment	S	S
Purchased utilities, total	S	S
Cost of purchased electricity	S	S
Cost of purchased fuels, except motor	S	S
Cost of purchased water, sewer and other utilities	S	S
Purchased communication services	S	S
Purchased computer related communication services	S	S
Purchased telephone, fax and other communication services	S	S

See footnotes at end of table.

Table 18. Selected Detailed Operating Expenses for NAICS (1997) Sector 62 by Kind of Business: 2002—Con.

[Data include enterprise support locations. Coefficients of variation represent the estimated relative standard error of the estimate. Information on confidentiality protection and the meaning of abbreviations and symbols can be found in the introductory text. For explanation of terms, see Appendix A. For information on estimation procedures, sampling error, and nonsampling error, see methodology section in Appendix C.]

Kind of business and item	Amount (\$1,000)	Coefficient of variation (percent)
62, HEALTH CARE AND SOCIAL ASSISTANCE—Con.		
622, Hospitals—Con.		
6223, Specialty (except psychiatric and substance abuse) hospitals		
Operating expenses, total	16 354 811	.2
Lease and rental payments	427 925	.9
Lease and rental payments for land, buildings, store space and offices	317 629	1.3
Lease and rental payments for machinery and equipment	110 296	1.5
Cost of purchased repair and maintenance services	169 216	1.2
Cost of purchased repair and maintenance services for buildings and related structures	67 850	1.7
Cost of purchased repair and maintenance services for machinery and equipment	101 365	1.9
Purchased utilities, total	194 806	1.0
Cost of purchased electricity	116 095	1.3
Cost of purchased fuels, except motor	31 241	2.2
Cost of purchased water, sewer and other utilities	47 470	1.7
Purchased communication services	75 773	1.1
Purchased computer related communication services	13 284	3.2
Purchased telephone, fax and other communication services	62 489	.9
623, Nursing and residential care facilities		
Operating expenses, total	123 856 911	.5
Lease and rental payments	4 969 371	2.9
Lease and rental payments for land, buildings, store space and offices	4 539 992	3.2
Lease and rental payments for machinery and equipment	429 379	3.2
Cost of purchased repair and maintenance services	1 299 889	1.5
Cost of purchased repair and maintenance services for buildings and related structures	917 932	1.7
Cost of purchased repair and maintenance services for machinery and equipment	381 958	2.8
Purchased utilities, total	3 077 468	1.2
Cost of purchased electricity	1 814 561	1.7
Cost of purchased fuels, except motor	583 466	1.4
Cost of purchased water, sewer and other utilities	679 441	1.3
Purchased communication services	742 948	1.2
Purchased computer related communication services	82 003	5.3
Purchased telephone, fax and other communication services	660 944	1.2
6231, Nursing care facilities		
Operating expenses, total	72 776 902	.7
Lease and rental payments	2 864 910	3.8
Lease and rental payments for land, buildings, store space and offices	2 617 101	4.2
Lease and rental payments for machinery and equipment	247 808	5.1
Cost of purchased repair and maintenance services	538 340	2.1
Cost of purchased repair and maintenance services for buildings and related structures	356 252	2.6
Cost of purchased repair and maintenance services for machinery and equipment	182 089	3.8
Purchased utilities, total	1 553 721	1.2
Cost of purchased electricity	868 545	1.6
Cost of purchased fuels, except motor	313 502	1.5
Cost of purchased water, sewer and other utilities	371 674	2.1
Purchased communication services	321 758	2.2
Purchased computer related communication services	32 071	7.5
Purchased telephone, fax and other communication services	289 686	2.0
6232, Residential mental retardation, mental health and substance abuse facilities		
Operating expenses, total	18 961 652	.5
Lease and rental payments	772 057	4.3
Lease and rental payments for land, buildings, store space and offices	680 199	4.6
Lease and rental payments for machinery and equipment	91 858	4.3
Cost of purchased repair and maintenance services	270 516	2.6
Cost of purchased repair and maintenance services for buildings and related structures	203 335	2.5
Cost of purchased repair and maintenance services for machinery and equipment	67 180	5.3
Purchased utilities, total	342 341	1.5
Cost of purchased electricity	202 881	1.3
Cost of purchased fuels, except motor	71 749	5.1
Cost of purchased water, sewer and other utilities	67 710	4.5
Purchased communication services	167 706	2.3
Purchased computer related communication services	23 661	7.7
Purchased telephone, fax and other communication services	144 044	2.6
6233, Community care facilities for the elderly		
Operating expenses, total	24 550 921	1.0
Lease and rental payments	1 136 821	5.4
Lease and rental payments for land, buildings, store space and offices	1 075 957	5.7
Lease and rental payments for machinery and equipment	60 864	5.1
Cost of purchased repair and maintenance services	385 810	3.0
Cost of purchased repair and maintenance services for buildings and related structures	282 835	3.6
Cost of purchased repair and maintenance services for machinery and equipment	102 974	3.8
Purchased utilities, total	1 031 551	2.2
Cost of purchased electricity	646 930	3.0
Cost of purchased fuels, except motor	167 283	3.3
Cost of purchased water, sewer and other utilities	217 338	1.9
Purchased communication services	170 322	2.9
Purchased computer related communication services	17 988	4.5
Purchased telephone, fax and other communication services	152 334	2.8

See footnotes at end of table.

Table 18. Selected Detailed Operating Expenses for NAICS (1997) Sector 62 by Kind of Business: 2002—Con.

[Data include enterprise support locations. Coefficients of variation represent the estimated relative standard error of the estimate. Information on confidentiality protection and the meaning of abbreviations and symbols can be found in the introductory text. For explanation of terms, see Appendix A. For information on estimation procedures, sampling error, and nonsampling error, see methodology section in Appendix C.]

Kind of business and item	Amount (\$1,000)	Coefficient of variation (percent)
62, HEALTH CARE AND SOCIAL ASSISTANCE—Con.		
623, Nursing and residential care facilities—Con.		
6239, Other residential care facilities		
Operating expenses, total	7 567 437	1.3
Lease and rental payments	195 583	6.3
Lease and rental payments for land, buildings, store space and offices	166 735	6.6
Lease and rental payments for machinery and equipment	28 849	6.3
Cost of purchased repair and maintenance services	105 224	4.8
Cost of purchased repair and maintenance services for buildings and related structures	75 509	5.7
Cost of purchased repair and maintenance services for machinery and equipment	29 714	6.9
Purchased utilities, total	149 856	6.3
Cost of purchased electricity	96 206	8.2
Cost of purchased fuels, except motor	30 931	5.8
Cost of purchased water, sewer and other utilities	22 719	6.3
Purchased communication services	83 162	1.6
Purchased computer related communication services	8 283	10.5
Purchased telephone, fax and other communication services	74 879	2.0
624, Social assistance		
Operating expenses, total	92 808 532	.4
Lease and rental payments	4 073 300	3.6
Lease and rental payments for land, buildings, store space and offices	3 673 432	3.5
Lease and rental payments for machinery and equipment	399 868	5.1
Cost of purchased repair and maintenance services	1 156 966	2.4
Cost of purchased repair and maintenance services for buildings and related structures	802 960	1.9
Cost of purchased repair and maintenance services for machinery and equipment	354 006	4.9
Purchased utilities, total	1 396 874	3.2
Cost of purchased electricity	898 903	3.7
Cost of purchased fuels, except motor	249 674	3.1
Cost of purchased water, sewer and other utilities	248 297	4.0
Purchased communication services	1 025 153	3.7
Purchased computer related communication services	128 758	4.6
Purchased telephone, fax and other communication services	896 395	4.0
6241, Individual and family services		
Operating expenses, total	45 165 998	.6
Lease and rental payments	1 455 091	3.2
Lease and rental payments for land, buildings, store space and offices	1 233 552	3.0
Lease and rental payments for machinery and equipment	221 539	6.4
Cost of purchased repair and maintenance services	411 980	3.7
Cost of purchased repair and maintenance services for buildings and related structures	247 233	5.0
Cost of purchased repair and maintenance services for machinery and equipment	164 747	5.5
Purchased utilities, total	522 729	2.6
Cost of purchased electricity	346 116	3.0
Cost of purchased fuels, except motor	98 851	7.5
Cost of purchased water, sewer and other utilities	77 762	5.0
Purchased communication services	588 078	6.1
Purchased computer related communication services	71 982	5.1
Purchased telephone, fax and other communication services	516 096	6.7
6242, Community food and housing, and emergency and other relief services		
Operating expenses, total	13 357 578	.8
Lease and rental payments	270 258	9.8
Lease and rental payments for land, buildings, store space and offices	237 265	11.1
Lease and rental payments for machinery and equipment	32 993	6.4
Cost of purchased repair and maintenance services	150 972	4.0
Cost of purchased repair and maintenance services for buildings and related structures	95 988	6.2
Cost of purchased repair and maintenance services for machinery and equipment	54 984	3.3
Purchased utilities, total	186 357	6.9
Cost of purchased electricity	110 958	7.0
Cost of purchased fuels, except motor	34 194	6.7
Cost of purchased water, sewer and other utilities	41 205	9.1
Purchased communication services	112 025	2.5
Purchased computer related communication services	14 774	6.3
Purchased telephone, fax and other communication services	97 251	2.9
6243, Vocational rehabilitation services		
Operating expenses, total	10 265 693	1.4
Lease and rental payments	530 816	13.4
Lease and rental payments for land, buildings, store space and offices	466 070	13.7
Lease and rental payments for machinery and equipment	64 746	14.0
Cost of purchased repair and maintenance services	145 061	9.4
Cost of purchased repair and maintenance services for buildings and related structures	76 143	8.5
Cost of purchased repair and maintenance services for machinery and equipment	68 919	13.3
Purchased utilities, total	181 814	8.0
Cost of purchased electricity	113 364	8.8
Cost of purchased fuels, except motor	27 275	14.0
Cost of purchased water, sewer and other utilities	41 175	12.7
Purchased communication services	101 416	3.9
Purchased computer related communication services	12 697	14.4
Purchased telephone, fax and other communication services	88 719	4.4

See footnotes at end of table.

Table 18. **Selected Detailed Operating Expenses for NAICS (1997) Sector 62 by Kind of Business: 2002—Con.**

[Data include enterprise support locations. Coefficients of variation represent the estimated relative standard error of the estimate. Information on confidentiality protection and the meaning of abbreviations and symbols can be found in the introductory text. For explanation of terms, see Appendix A. For information on estimation procedures, sampling error, and nonsampling error, see methodology section in Appendix C.]

Kind of business and item	Amount (\$1,000)	Coefficient of variation (percent)
62, HEALTH CARE AND SOCIAL ASSISTANCE—Con.		
624, Social assistance—Con.		
6244, Child day care services		
Operating expenses, total	24 019 263	.8
Lease and rental payments	1 817 136	2.7
Lease and rental payments for land, buildings, store space and offices	S	S
Lease and rental payments for machinery and equipment	S	S
Cost of purchased repair and maintenance services	448 952	4.6
Cost of purchased repair and maintenance services for buildings and related structures	S	S
Cost of purchased repair and maintenance services for machinery and equipment	65 356	12.3
Purchased utilities, total	505 974	3.9
Cost of purchased electricity	328 466	6.0
Cost of purchased fuels, except motor	89 354	5.2
Cost of purchased water, sewer and other utilities	88 154	5.4
Purchased communication services	223 633	2.7
Purchased computer related communication services	29 305	11.1
Purchased telephone, fax and other communication services	194 328	3.6

Note: Detail may not add to total because of rounding.

Source: 2002 Business Expenses Survey.

Table 19. Revenue and Operating Expenses for NAICS (1997) Sector 71 by Kind of Business: 2002

[Data include enterprise support locations. Coefficients of variation represent the estimated relative standard error of the estimate. Information on confidentiality protection and the meaning of abbreviations and symbols can be found in the introductory text. For explanation of terms, see Appendix A. For information on estimation procedures, sampling error, and nonsampling error, see methodology section in Appendix C.]

Kind of business and item	Amount (\$1,000)	Coefficient of variation of amount (percent)	Percent of total operating expenses ¹ (percent)	Coefficient of variation of percent (percent)
71, ARTS ENTERTAINMENT, AND RECREATION				
Revenue.....	161 903 934	X	X	X
Operating expenses, total.....	127 627 710	.4	78.8	.4
Annual payroll.....	47 806 106	.9	37.5	.7
Employer costs for fringe benefits.....	7 496 529	1.0	5.9	1.0
Contract labor costs including temporary help.....	2 175 274	3.6	1.7	3.7
Expensed computer related supplies.....	290 900	4.4	.2	4.5
Cost of purchased packaging and containers.....	26 861	3.5	—	3.6
Other materials and supplies not for resale.....	5 316 452	1.9	4.2	2.0
Purchased utilities, total.....	3 289 086	1.9	2.6	2.1
Cost of purchased transportation, shipping and warehousing services.....	760 789	2.1	.6	2.2
Cost of purchased repair and maintenance services.....	1 618 148	2.6	1.3	2.8
Cost of purchased printing services.....	806 412	2.2	.6	2.3
Cost of purchased advertising and promotional services.....	4 179 783	2.4	3.3	2.2
Cost of purchased legal services.....	980 917	1.5	.8	1.5
Cost of purchased accounting, auditing, and bookkeeping services.....	922 046	2.3	.7	2.4
Cost of purchased management consulting, administrative services and other professional services.....	2 711 826	2.1	2.1	2.1
Purchased communication services.....	833 771	2.7	.7	2.9
Cost of purchased custom coded original software (expensed) including adaptation of off-the-shelf software.....	25 876	3.6	—	3.6
Cost of system support design and services including web design.....	79 951	4.4	.1	4.5
Cost of data processing and other purchased computer services, except communications.....	75 923	12.8	.1	13.1
Lease and rental payments.....	5 428 926	2.8	4.3	2.8
Cost of insurance.....	2 308 603	1.2	1.8	1.3
Taxes and license fees.....	3 421 766	2.9	2.7	2.9
Depreciation and amortization charges.....	9 665 784	2.8	7.6	2.8
Other operating expenses.....	S	S	S	S
711, Performing arts, spectator sports, and related industries				
Revenue.....	73 093 685	X	X	X
Operating expenses, total.....	55 571 262	.6	76.0	.6
Annual payroll.....	21 735 204	1.5	39.1	1.3
Employer costs for fringe benefits.....	2 461 909	1.7	4.4	1.5
Contract labor costs including temporary help.....	1 296 266	5.1	2.3	5.5
Expensed computer related supplies.....	113 116	4.5	.2	5.1
Cost of purchased packaging and containers.....	6 620	6.1	—	6.3
Other materials and supplies not for resale.....	1 788 974	3.6	3.2	3.7
Purchased utilities, total.....	506 808	2.0	.9	2.0
Cost of purchased transportation, shipping and warehousing services.....	348 460	3.0	.6	3.1
Cost of purchased repair and maintenance services.....	310 375	3.1	.6	3.3
Cost of purchased printing services.....	391 856	3.4	.7	3.5
Cost of purchased advertising and promotional services.....	1 978 284	4.8	3.6	4.5
Cost of purchased legal services.....	662 274	1.8	1.2	1.8
Cost of purchased accounting, auditing, and bookkeeping services.....	S	S	S	S
Cost of purchased management consulting, administrative services and other professional services.....	1 844 227	2.2	3.3	2.2
Purchased communication services.....	387 596	5.8	.7	6.4
Cost of purchased custom coded original software (expensed) including adaptation of off-the-shelf software.....	13 399	4.6	—	4.6
Cost of system support design and services including web design.....	37 209	7.1	.1	7.4
Cost of data processing and other purchased computer services, except communications.....	21 191	3.8	—	3.6
Lease and rental payments.....	1 960 530	5.1	3.5	5.3
Cost of insurance.....	703 701	1.8	1.3	1.8
Taxes and license fees.....	636 436	7.4	1.1	7.6
Depreciation and amortization charges.....	2 598 588	7.6	4.7	7.3
Other operating expenses.....	15 224 225	2.2	27.4	2.0
7111, Performing arts companies				
Revenue.....	11 540 266	X	X	X
Operating expenses, total.....	9 857 587	.7	85.4	.7
Annual payroll.....	3 642 905	2.0	37.0	1.6
Employer costs for fringe benefits.....	617 560	2.1	6.3	1.9
Contract labor costs including temporary help.....	528 934	7.8	5.4	7.8
Expensed computer related supplies.....	16 957	8.6	.2	8.8
Cost of purchased packaging and containers.....	407	10.6	—	10.2
Other materials and supplies not for resale.....	321 661	5.4	3.3	5.3
Purchased utilities, total.....	S	S	S	S
Cost of purchased transportation, shipping and warehousing services.....	122 179	4.1	1.2	4.4
Cost of purchased repair and maintenance services.....	53 576	8.0	.5	8.2
Cost of purchased printing services.....	119 158	4.7	1.2	5.0
Cost of purchased advertising and promotional services.....	507 204	3.8	5.1	3.9
Cost of purchased legal services.....	68 354	6.8	.7	6.7
Cost of purchased accounting, auditing, and bookkeeping services.....	119 200	4.9	1.2	5.0
Cost of purchased management consulting, administrative services and other professional services.....	413 113	6.5	4.2	6.4
Purchased communication services.....	53 568	4.1	.5	4.6
Cost of purchased custom coded original software (expensed) including adaptation of off-the-shelf software.....	3 017	10.7	—	10.7
Cost of system support design and services including web design.....	6 486	10.8	.1	11.4
Cost of data processing and other purchased computer services, except communications.....	2 512	10.4	—	10.1
Lease and rental payments.....	438 821	4.0	4.5	4.0
Cost of insurance.....	122 106	4.8	1.2	4.8
Taxes and license fees.....	51 225	11.4	.5	12.0
Depreciation and amortization charges.....	318 763	10.3	3.2	10.1
Other operating expenses.....	2 261 888	3.9	22.9	4.0

See footnotes at end of table.

Table 19. Revenue and Operating Expenses for NAICS (1997) Sector 71 by Kind of Business: 2002—Con.

[Data include enterprise support locations. Coefficients of variation represent the estimated relative standard error of the estimate. Information on confidentiality protection and the meaning of abbreviations and symbols can be found in the introductory text. For explanation of terms, see Appendix A. For information on estimation procedures, sampling error, and nonsampling error, see methodology section in Appendix C.]

Kind of business and item	Amount (\$1,000)	Coefficient of variation of amount (percent)	Percent of total operating expenses ¹ (percent)	Coefficient of variation of percent (percent)
71, ARTS ENTERTAINMENT, AND RECREATION—Con.				
711, Performing arts, spectator sports, and related industries—Con.				
7112, Spectator sports				
Revenue.....	24 087 133	X	X	X
Operating expenses, total.....	20 633 681	.8	85.7	.8
Annual payroll.....	9 709 468	1.3	47.1	1.3
Employer costs for fringe benefits.....	970 503	2.2	4.7	1.9
Contract labor costs including temporary help.....	184 785	6.7	.9	6.5
Expensed computer related supplies.....	13 330	5.5	.1	5.7
Cost of purchased packaging and containers.....	S	S	S	S
Other materials and supplies not for resale.....	647 417	5.1	3.1	5.5
Purchased utilities, total.....	248 139	3.8	1.2	3.9
Cost of purchased transportation, shipping and warehousing services.....	69 418	7.9	.3	7.3
Cost of purchased repair and maintenance services.....	125 424	4.9	.6	5.1
Cost of purchased printing services.....	120 185	3.6	.6	4.0
Cost of purchased advertising and promotional services.....	673 976	10.9	3.3	11.2
Cost of purchased legal services.....	122 503	3.6	.6	3.6
Cost of purchased accounting, auditing, and bookkeeping services.....	57 325	5.0	.3	4.9
Cost of purchased management consulting, administrative services and other professional services.....	202 710	6.4	1.0	6.5
Purchased communication services.....	74 862	4.7	.4	4.9
Cost of purchased custom coded original software (expensed) including adaptation of off-the-shelf software.....	1 727	10.8	—	10.2
Cost of system support design and services including web design.....	7 635	17.0	—	16.8
Cost of data processing and other purchased computer services, except communications.....	9 584	6.9	—	7.0
Lease and rental payments.....	613 935	15.0	3.0	14.8
Cost of insurance.....	280 119	3.6	1.4	3.7
Taxes and license fees.....	359 461	14.2	1.7	13.9
Depreciation and amortization charges.....	1 283 337	4.3	6.2	4.0
Other operating expenses.....	4 857 149	3.5	23.5	2.9
71121, Spectator sports				
Revenue.....	24 087 133	X	X	X
Operating expenses, total.....	20 633 681	.8	85.7	.8
Annual payroll.....	9 709 468	1.3	47.1	1.3
Employer costs for fringe benefits.....	970 503	2.2	4.7	1.9
Contract labor costs including temporary help.....	184 785	6.7	.9	6.5
Expensed computer related supplies.....	13 330	5.5	.1	5.7
Cost of purchased packaging and containers.....	S	S	S	S
Other materials and supplies not for resale.....	647 417	5.1	3.1	5.5
Purchased utilities, total.....	248 139	3.8	1.2	3.9
Cost of purchased transportation, shipping and warehousing services.....	69 418	7.9	.3	7.3
Cost of purchased repair and maintenance services.....	125 424	4.9	.6	5.1
Cost of purchased printing services.....	120 185	3.6	.6	4.0
Cost of purchased advertising and promotional services.....	673 976	10.9	3.3	11.2
Cost of purchased legal services.....	122 503	3.6	.6	3.6
Cost of purchased accounting, auditing, and bookkeeping services.....	57 325	5.0	.3	4.9
Cost of purchased management consulting, administrative services and other professional services.....	202 710	6.4	1.0	6.5
Purchased communication services.....	74 862	4.7	.4	4.9
Cost of purchased custom coded original software (expensed) including adaptation of off-the-shelf software.....	1 727	10.8	—	10.2
Cost of system support design and services including web design.....	7 635	17.0	—	16.8
Cost of data processing and other purchased computer services, except communications.....	9 584	6.9	—	7.0
Lease and rental payments.....	613 935	15.0	3.0	14.8
Cost of insurance.....	280 119	3.6	1.4	3.7
Taxes and license fees.....	359 461	14.2	1.7	13.9
Depreciation and amortization charges.....	1 283 337	4.3	6.2	4.0
Other operating expenses.....	4 857 149	3.5	23.5	2.9
711211, Sports teams and clubs				
Revenue.....	13 244 477	X	X	X
Operating expenses, total.....	12 584 174	1.0	95.0	1.0
Annual payroll.....	7 940 076	1.4	63.1	1.5
Employer costs for fringe benefits.....	704 458	2.4	5.6	2.1
Contract labor costs including temporary help.....	34 642	7.2	.3	7.7
Expensed computer related supplies.....	6 903	7.5	.1	7.2
Cost of purchased packaging and containers.....	S	S	S	S
Other materials and supplies not for resale.....	105 253	7.7	.8	7.4
Purchased utilities, total.....	56 246	9.9	.4	10.2
Cost of purchased transportation, shipping and warehousing services.....	34 345	11.8	.3	11.0
Cost of purchased repair and maintenance services.....	26 198	6.7	.2	6.7
Cost of purchased printing services.....	52 134	3.6	.4	3.3
Cost of purchased advertising and promotional services.....	182 941	7.9	1.5	7.5
Cost of purchased legal services.....	58 567	6.6	.5	6.1
Cost of purchased accounting, auditing, and bookkeeping services.....	20 057	6.1	.2	6.2
Cost of purchased management consulting, administrative services and other professional services.....	91 544	11.7	.7	10.9
Purchased communication services.....	32 718	3.7	.3	3.6
Cost of purchased custom coded original software (expensed) including adaptation of off-the-shelf software.....	646	5.5	—	5.6
Cost of system support design and services including web design.....	2 972	14.4	—	15.0
Cost of data processing and other purchased computer services, except communications.....	S	S	S	S
Lease and rental payments.....	227 468	6.0	1.8	6.2
Cost of insurance.....	107 379	4.8	.9	4.6
Taxes and license fees.....	S	S	S	S
Depreciation and amortization charges.....	671 727	7.7	5.3	7.6
Other operating expenses.....	2 111 928	5.1	16.8	4.6

See footnotes at end of table.

Table 19. Revenue and Operating Expenses for NAICS (1997) Sector 71 by Kind of Business: 2002—Con.

[Data include enterprise support locations. Coefficients of variation represent the estimated relative standard error of the estimate. Information on confidentiality protection and the meaning of abbreviations and symbols can be found in the introductory text. For explanation of terms, see Appendix A. For information on estimation procedures, sampling error, and nonsampling error, see methodology section in Appendix C.]

Kind of business and item	Amount (\$1,000)	Coefficient of variation of amount (percent)	Percent of total operating expenses ¹ (percent)	Coefficient of variation of percent (percent)
71, ARTS ENTERTAINMENT, AND RECREATION—Con.				
711, Performing arts, spectator sports, and related industries—Con.				
7112, Spectator sports—Con.				
71121, Spectator sports—Con.				
711212, Racetracks				
Revenue.....	7 250 375	X	X	X
Operating expenses, total.....	5 527 397	1.5	76.2	1.5
Annual payroll.....	1 061 319	5.2	19.2	5.2
Employer costs for fringe benefits.....	159 078	5.7	2.9	5.6
Contract labor costs including temporary help.....	64 111	18.9	1.2	18.6
Expensed computer related supplies.....	4 062	14.5	.1	15.0
Cost of purchased packaging and containers.....	S	S	S	S
Other materials and supplies not for resale.....	S	S	S	S
Purchased utilities, total.....	S	S	S	S
Cost of purchased transportation, shipping and warehousing services.....	13 327	19.6	.2	20.3
Cost of purchased repair and maintenance services.....	74 900	8.0	1.4	8.2
Cost of purchased printing services.....	64 660	7.4	1.2	7.5
Cost of purchased advertising and promotional services.....	448 429	16.2	8.1	16.6
Cost of purchased legal services.....	36 991	4.3	.7	5.0
Cost of purchased accounting, auditing, and bookkeeping services.....	19 881	7.4	.4	7.4
Cost of purchased management consulting, administrative services and other professional services.....	74 484	8.3	1.3	8.9
Purchased communication services.....	28 483	10.7	.5	11.3
Cost of purchased custom coded original software (expensed) including adaptation of off-the-shelf software.....	S	S	S	S
Cost of system support design and services including web design.....	S	S	S	S
Cost of data processing and other purchased computer services, except communications.....	8 061	7.0	.1	7.0
Lease and rental payments.....	S	S	S	S
Cost of insurance.....	123 969	5.9	2.2	6.6
Taxes and license fees.....	S	S	S	S
Depreciation and amortization charges.....	393 245	3.5	7.1	3.9
Other operating expenses.....	2 093 578	4.5	37.9	3.7
711219, Other spectator sports				
Revenue.....	3 592 282	X	X	X
Operating expenses, total.....	2 522 110	1.1	70.2	1.1
Annual payroll.....	708 073	2.9	28.1	2.9
Employer costs for fringe benefits.....	106 967	3.0	4.2	3.0
Contract labor costs including temporary help.....	86 032	9.1	3.4	8.8
Expensed computer related supplies.....	2 365	5.6	.1	6.1
Cost of purchased packaging and containers.....	S	S	S	S
Other materials and supplies not for resale.....	362 806	7.9	14.4	7.4
Purchased utilities, total.....	23 823	10.9	.9	11.3
Cost of purchased transportation, shipping and warehousing services.....	21 746	18.3	.9	18.4
Cost of purchased repair and maintenance services.....	24 326	13.2	1.0	12.4
Cost of purchased printing services.....	3 392	11.2	.1	11.2
Cost of purchased advertising and promotional services.....	42 606	8.6	1.7	9.0
Cost of purchased legal services.....	26 945	6.5	1.1	6.4
Cost of purchased accounting, auditing, and bookkeeping services.....	S	S	S	S
Cost of purchased management consulting, administrative services and other professional services.....	36 682	11.2	1.5	11.4
Purchased communication services.....	13 660	11.5	.5	11.6
Cost of purchased custom coded original software (expensed) including adaptation of off-the-shelf software.....	427	13.3	—	14.3
Cost of system support design and services including web design.....	S	S	S	S
Cost of data processing and other purchased computer services, except communications.....	75	7.0	—	7.1
Lease and rental payments.....	98 144	10.7	3.9	10.5
Cost of insurance.....	48 771	6.2	1.9	6.1
Taxes and license fees.....	24 699	6.4	1.0	6.1
Depreciation and amortization charges.....	218 365	5.5	8.7	5.4
Other operating expenses.....	651 643	5.8	25.8	5.9
7113, Promoters of performing arts, sports, and similar events				
Revenue.....	12 798 213	X	X	X
Operating expenses, total.....	10 793 394	.9	84.3	.9
Annual payroll.....	2 466 648	1.7	22.9	1.5
Employer costs for fringe benefits.....	358 416	1.4	3.3	1.3
Contract labor costs including temporary help.....	236 851	15.3	2.2	14.8
Expensed computer related supplies.....	14 608	5.8	.1	6.3
Cost of purchased packaging and containers.....	1 598	12.4	—	12.2
Other materials and supplies not for resale.....	480 048	2.5	4.4	2.9
Purchased utilities, total.....	146 766	2.9	1.4	3.2
Cost of purchased transportation, shipping and warehousing services.....	55 001	3.0	.5	3.0
Cost of purchased repair and maintenance services.....	82 291	6.2	.8	6.3
Cost of purchased printing services.....	94 912	6.4	.9	6.3
Cost of purchased advertising and promotional services.....	496 861	2.8	4.6	2.8
Cost of purchased legal services.....	63 488	5.8	.6	6.1
Cost of purchased accounting, auditing, and bookkeeping services.....	31 783	3.1	.3	3.2
Cost of purchased management consulting, administrative services and other professional services.....	423 317	3.6	3.9	3.5
Purchased communication services.....	S	S	S	S
Cost of purchased custom coded original software (expensed) including adaptation of off-the-shelf software.....	3 980	10.3	—	10.9
Cost of system support design and services including web design.....	4 821	6.8	—	7.0
Cost of data processing and other purchased computer services, except communications.....	2 166	7.4	—	8.2
Lease and rental payments.....	448 832	5.7	4.2	4.9
Cost of insurance.....	130 281	2.9	1.2	3.0
Taxes and license fees.....	99 871	2.2	.9	2.4
Depreciation and amortization charges.....	479 825	1.5	4.4	2.0
Other operating expenses.....	4 581 932	1.7	42.5	1.2

See footnotes at end of table.

Table 19. Revenue and Operating Expenses for NAICS (1997) Sector 71 by Kind of Business: 2002—Con.

[Data include enterprise support locations. Coefficients of variation represent the estimated relative standard error of the estimate. Information on confidentiality protection and the meaning of abbreviations and symbols can be found in the introductory text. For explanation of terms, see Appendix A. For information on estimation procedures, sampling error, and nonsampling error, see methodology section in Appendix C.]

Kind of business and item	Amount (\$1,000)	Coefficient of variation of amount (percent)	Percent of total operating expenses ¹ (percent)	Coefficient of variation of percent (percent)
71, ARTS ENTERTAINMENT, AND RECREATION—Con.				
711, Performing arts, spectator sports, and related industries—Con.				
7114, Agents and managers for artists, athletes, entertainers, and other public figures				
Revenue.....	5 041 480	X	X	X
Operating expenses, total.....	3 765 369	1.3	74.7	1.3
Annual payroll.....	1 547 680	2.9	41.1	3.2
Employer costs for fringe benefits.....	151 693	3.7	4.0	3.9
Contract labor costs including temporary help.....	86 230	16.5	2.3	17.6
Expensed computer related supplies.....	12 820	7.5	.3	7.8
Cost of purchased packaging and containers.....	349	17.1	—	17.8
Other materials and supplies not for resale.....	S	S	S	S
Purchased utilities, total.....	S	S	S	S
Cost of purchased transportation, shipping and warehousing services.....	34 300	3.5	.9	3.8
Cost of purchased repair and maintenance services.....	14 466	8.0	.4	8.4
Cost of purchased printing services.....	18 792	4.5	.5	3.9
Cost of purchased advertising and promotional services.....	88 592	5.8	2.4	5.6
Cost of purchased legal services.....	79 973	2.2	2.1	2.0
Cost of purchased accounting, auditing, and bookkeeping services.....	39 473	4.2	1.0	5.0
Cost of purchased management consulting, administrative services and other professional services.....	70 297	6.5	1.9	7.2
Purchased communication services.....	49 393	5.3	1.3	5.0
Cost of purchased custom coded original software (expensed) including adaptation of off-the-shelf software.....	3 381	6.2	.1	7.2
Cost of system support design and services including web design.....	7 893	10.8	.2	9.3
Cost of data processing and other purchased computer services, except communications.....	5 620	4.9	.1	5.4
Lease and rental payments.....	188 700	2.5	5.0	2.6
Cost of insurance.....	46 610	3.6	1.2	3.8
Taxes and license fees.....	31 646	6.1	.8	6.8
Depreciation and amortization charges.....	87 920	4.2	2.3	4.5
Other operating expenses.....	1 073 223	8.2	28.5	6.9
7115, Independent artists, writers, and performers				
Revenue.....	19 626 593	X	X	X
Operating expenses, total.....	10 521 231	3.0	53.6	3.0
Annual payroll.....	4 368 503	6.8	41.5	4.5
Employer costs for fringe benefits.....	363 737	9.0	3.5	6.9
Contract labor costs including temporary help.....	S	S	S	S
Expensed computer related supplies.....	S	S	S	S
Cost of purchased packaging and containers.....	3 579	10.4	—	10.0
Other materials and supplies not for resale.....	S	S	S	S
Purchased utilities, total.....	S	S	S	S
Cost of purchased transportation, shipping and warehousing services.....	67 562	13.3	.6	14.2
Cost of purchased repair and maintenance services.....	S	S	S	S
Cost of purchased printing services.....	S	S	S	S
Cost of purchased advertising and promotional services.....	S	S	S	S
Cost of purchased legal services.....	S	S	S	S
Cost of purchased accounting, auditing, and bookkeeping services.....	S	S	S	S
Cost of purchased management consulting, administrative services and other professional services.....	S	S	S	S
Purchased communication services.....	S	S	S	S
Cost of purchased custom coded original software (expensed) including adaptation of off-the-shelf software.....	S	S	S	S
Cost of system support design and services including web design.....	S	S	S	S
Cost of data processing and other purchased computer services, except communications.....	S	S	S	S
Lease and rental payments.....	270 242	7.6	2.6	8.7
Cost of insurance.....	S	S	S	S
Taxes and license fees.....	S	S	S	S
Depreciation and amortization charges.....	S	S	S	S
Other operating expenses.....	S	S	S	S
712, Museums, historical sites, and similar institutions				
Revenue.....	8 674 281	X	X	X
Operating expenses, total.....	7 783 515	1.0	89.7	1.0
Annual payroll.....	3 013 207	1.6	38.7	1.3
Employer costs for fringe benefits.....	623 164	2.1	8.0	1.7
Contract labor costs including temporary help.....	109 210	8.0	1.4	7.9
Expensed computer related supplies.....	39 543	9.2	.5	9.2
Cost of purchased packaging and containers.....	4 754	9.7	.1	10.2
Other materials and supplies not for resale.....	295 714	5.2	3.8	4.6
Purchased utilities, total.....	281 302	13.3	3.6	13.6
Cost of purchased transportation, shipping and warehousing services.....	128 270	6.6	1.6	6.8
Cost of purchased repair and maintenance services.....	157 134	6.1	2.0	6.0
Cost of purchased printing services.....	155 838	6.5	2.0	6.3
Cost of purchased advertising and promotional services.....	271 712	4.6	3.5	4.8
Cost of purchased legal services.....	32 515	7.9	.4	7.9
Cost of purchased accounting, auditing, and bookkeeping services.....	51 536	9.2	.7	9.4
Cost of purchased management consulting, administrative services and other professional services.....	211 287	8.0	2.7	7.6
Purchased communication services.....	61 171	4.3	.8	4.3
Cost of purchased custom coded original software (expensed) including adaptation of off-the-shelf software.....	2 743	18.0	—	17.4
Cost of system support design and services including web design.....	10 107	9.2	.1	9.3
Cost of data processing and other purchased computer services, except communications.....	7 241	11.7	.1	11.0
Lease and rental payments.....	153 161	7.7	2.0	7.9
Cost of insurance.....	134 646	2.8	1.7	3.2
Taxes and license fees.....	S	S	S	S
Depreciation and amortization charges.....	720 578	7.3	9.3	6.8
Other operating expenses.....	1 265 739	4.1	16.3	4.4

See footnotes at end of table.

Table 19. Revenue and Operating Expenses for NAICS (1997) Sector 71 by Kind of Business: 2002—Con.

[Data include enterprise support locations. Coefficients of variation represent the estimated relative standard error of the estimate. Information on confidentiality protection and the meaning of abbreviations and symbols can be found in the introductory text. For explanation of terms, see Appendix A. For information on estimation procedures, sampling error, and nonsampling error, see methodology section in Appendix C.]

Kind of business and item	Amount (\$1,000)	Coefficient of variation of amount (percent)	Percent of total operating expenses ¹ (percent)	Coefficient of variation of percent (percent)
71, ARTS ENTERTAINMENT, AND RECREATION—Con.				
713, Amusement, gambling, and recreation industries				
Revenue.....	80 135 968	X	X	X
Operating expenses, total.....	64 272 932	.5	80.2	.5
Annual payroll.....	23 057 695	1.1	35.9	1.0
Employer costs for fringe benefits.....	4 411 455	1.3	6.9	1.3
Contract labor costs including temporary help.....	769 799	4.0	1.2	3.7
Expensed computer related supplies.....	138 241	7.6	.2	7.5
Cost of purchased packaging and containers.....	\$	\$	\$	\$
Other materials and supplies not for resale.....	3 231 764	2.1	5.0	2.2
Purchased utilities, total.....	2 500 976	1.9	3.9	2.0
Cost of purchased transportation, shipping and warehousing services.....	284 058	5.2	.4	5.3
Cost of purchased repair and maintenance services.....	1 150 639	3.4	1.8	3.5
Cost of purchased printing services.....	258 718	2.7	.4	2.9
Cost of purchased advertising and promotional services.....	1 929 787	1.5	3.0	1.5
Cost of purchased legal services.....	286 128	2.9	.4	2.9
Cost of purchased accounting, auditing, and bookkeeping services.....	326 497	3.5	.5	3.6
Cost of purchased management consulting, administrative services and other professional services.....	656 311	5.0	1.0	5.0
Purchased communication services.....	385 005	1.3	.6	1.1
Cost of purchased custom coded original software (expensed) including adaptation of off-the-shelf software.....	9 734	4.8	—	4.7
Cost of system support design and services including web design.....	32 636	6.6	.1	6.5
Cost of data processing and other purchased computer services, except communications.....	47 491	19.2	.1	19.4
Lease and rental payments.....	3 315 235	3.0	5.2	2.9
Cost of insurance.....	1 470 256	1.3	2.3	1.4
Taxes and license fees.....	2 732 387	3.2	4.3	3.0
Depreciation and amortization charges.....	6 346 618	3.0	9.9	2.9
Other operating expenses.....	\$	\$	\$	\$
7131, Amusement parks and arcades				
Revenue.....	9 764 788	X	X	X
Operating expenses, total.....	\$	\$	\$	\$
Annual payroll.....	2 628 967	.6	\$	\$
Employer costs for fringe benefits.....	\$	\$	\$	\$
Contract labor costs including temporary help.....	124 484	6.2	\$	\$
Expensed computer related supplies.....	\$	\$	\$	\$
Cost of purchased packaging and containers.....	\$	\$	\$	\$
Other materials and supplies not for resale.....	\$	\$	\$	\$
Purchased utilities, total.....	\$	\$	\$	\$
Cost of purchased transportation, shipping and warehousing services.....	\$	\$	\$	\$
Cost of purchased repair and maintenance services.....	179 013	1.7	\$	\$
Cost of purchased printing services.....	32 924	2.0	\$	\$
Cost of purchased advertising and promotional services.....	562 814	1.2	\$	\$
Cost of purchased legal services.....	\$	\$	\$	\$
Cost of purchased accounting, auditing, and bookkeeping services.....	\$	\$	\$	\$
Cost of purchased management consulting, administrative services and other professional services.....	\$	\$	\$	\$
Purchased communication services.....	29 368	3.4	\$	\$
Cost of purchased custom coded original software (expensed) including adaptation of off-the-shelf software.....	1 574	8.0	\$	\$
Cost of system support design and services including web design.....	7 366	3.2	\$	\$
Cost of data processing and other purchased computer services, except communications.....	6 832	2.3	\$	\$
Lease and rental payments.....	309 361	4.4	\$	\$
Cost of insurance.....	\$	\$	\$	\$
Taxes and license fees.....	200 301	1.2	\$	\$
Depreciation and amortization charges.....	1 084 954	.8	\$	\$
Other operating expenses.....	\$	\$	\$	\$
71311, Amusement and theme parks				
Revenue.....	8 267 453	X	X	X
Operating expenses, total.....	\$	\$	\$	\$
Annual payroll.....	\$	\$	\$	\$
Employer costs for fringe benefits.....	\$	\$	\$	\$
Contract labor costs including temporary help.....	112 387	1.8	\$	\$
Expensed computer related supplies.....	\$	\$	\$	\$
Cost of purchased packaging and containers.....	\$	\$	\$	\$
Other materials and supplies not for resale.....	\$	\$	\$	\$
Purchased utilities, total.....	\$	\$	\$	\$
Cost of purchased transportation, shipping and warehousing services.....	\$	\$	\$	\$
Cost of purchased repair and maintenance services.....	158 248	1.9	\$	\$
Cost of purchased printing services.....	30 570	2.2	\$	\$
Cost of purchased advertising and promotional services.....	525 364	1.0	\$	\$
Cost of purchased legal services.....	\$	\$	\$	\$
Cost of purchased accounting, auditing, and bookkeeping services.....	\$	\$	\$	\$
Cost of purchased management consulting, administrative services and other professional services.....	\$	\$	\$	\$
Purchased communication services.....	22 600	2.7	\$	\$
Cost of purchased custom coded original software (expensed) including adaptation of off-the-shelf software.....	1 396	7.2	\$	\$
Cost of system support design and services including web design.....	7 250	3.4	\$	\$
Cost of data processing and other purchased computer services, except communications.....	6 606	2.4	\$	\$
Lease and rental payments.....	\$	\$	\$	\$
Cost of insurance.....	\$	\$	\$	\$
Taxes and license fees.....	\$	\$	\$	\$
Depreciation and amortization charges.....	983 256	.9	\$	\$
Other operating expenses.....	\$	\$	\$	\$

See footnotes at end of table.

Table 19. Revenue and Operating Expenses for NAICS (1997) Sector 71 by Kind of Business: 2002—Con.

[Data include enterprise support locations. Coefficients of variation represent the estimated relative standard error of the estimate. Information on confidentiality protection and the meaning of abbreviations and symbols can be found in the introductory text. For explanation of terms, see Appendix A. For information on estimation procedures, sampling error, and nonsampling error, see methodology section in Appendix C.]

Kind of business and item	Amount (\$1,000)	Coefficient of variation of amount (percent)	Percent of total operating expenses ¹ (percent)	Coefficient of variation of percent (percent)
71, ARTS ENTERTAINMENT, AND RECREATION—Con.				
713, Amusement, gambling, and recreation industries—Con.				
7131, Amusement parks and arcades—Con.				
71312, Amusement arcades				
Revenue.....	1 497 335	X	X	X
Operating expenses, total.....	1 146 170	2.0	76.5	2.0
Annual payroll.....	332 296	3.0	29.0	2.8
Employer costs for fringe benefits.....	43 593	3.3	3.8	3.0
Contract labor costs including temporary help.....	S	S	S	S
Expensed computer related supplies.....	S	S	S	S
Cost of purchased packaging and containers.....	S	S	S	S
Other materials and supplies not for resale.....	64 687	13.0	5.6	12.7
Purchased utilities, total.....	41 635	2.9	3.6	3.5
Cost of purchased transportation, shipping and warehousing services.....	5 425	12.9	.5	12.2
Cost of purchased repair and maintenance services.....	20 765	10.0	1.8	9.5
Cost of purchased printing services.....	2 353	13.3	.2	12.7
Cost of purchased advertising and promotional services.....	37 450	12.1	3.3	11.9
Cost of purchased legal services.....	12 076	18.0	1.1	17.4
Cost of purchased accounting, auditing, and bookkeeping services.....	6 522	10.5	.6	13.4
Cost of purchased management consulting, administrative services and other professional services.....	S	S	S	S
Purchased communication services.....	6 768	11.7	.6	12.2
Cost of purchased custom coded original software (expensed) including adaptation of off-the-shelf software.....	S	S	S	S
Cost of system support design and services including web design.....	116	8.2	—	10.5
Cost of data processing and other purchased computer services, except communications.....	226	14.5	—	14.2
Lease and rental payments.....	122 103	10.0	10.7	9.9
Cost of insurance.....	25 849	4.5	2.3	4.5
Taxes and license fees.....	26 195	5.6	2.3	5.8
Depreciation and amortization charges.....	101 698	4.7	8.9	4.5
Other operating expenses.....	S	S	S	S
7132, Gambling industries				
Revenue.....	19 768 094	X	X	X
Operating expenses, total.....	13 854 443	1.7	70.1	1.7
Annual payroll.....	4 476 305	2.1	32.3	2.0
Employer costs for fringe benefits.....	1 218 663	2.1	8.8	2.1
Contract labor costs including temporary help.....	43 099	4.3	.3	4.9
Expensed computer related supplies.....	S	S	S	S
Cost of purchased packaging and containers.....	1 567	4.5	—	4.3
Other materials and supplies not for resale.....	421 151	5.9	3.0	7.0
Purchased utilities, total.....	270 089	2.0	1.9	1.8
Cost of purchased transportation, shipping and warehousing services.....	47 251	2.6	.3	2.5
Cost of purchased repair and maintenance services.....	121 411	5.1	.9	5.1
Cost of purchased printing services.....	34 102	3.1	.2	2.4
Cost of purchased advertising and promotional services.....	595 183	3.3	4.3	2.9
Cost of purchased legal services.....	76 048	3.1	.5	3.1
Cost of purchased accounting, auditing, and bookkeeping services.....	39 618	5.4	.3	5.8
Cost of purchased management consulting, administrative services and other professional services.....	172 342	5.3	1.2	4.9
Purchased communication services.....	87 453	4.9	.6	4.4
Cost of purchased custom coded original software (expensed) including adaptation of off-the-shelf software.....	324	19.9	—	20.0
Cost of system support design and services including web design.....	2 791	16.5	—	16.8
Cost of data processing and other purchased computer services, except communications.....	S	S	S	S
Lease and rental payments.....	432 691	2.9	3.1	2.4
Cost of insurance.....	152 484	3.1	1.1	2.5
Taxes and license fees.....	1 419 175	5.8	10.2	4.4
Depreciation and amortization charges.....	1 148 763	2.9	8.3	2.6
Other operating expenses.....	3 044 120	6.0	22.0	5.0
7139, Other amusement and recreation industries				
Revenue.....	50 603 086	X	X	X
Operating expenses, total.....	42 151 293	.4	83.3	.4
Annual payroll.....	15 952 423	1.3	37.8	1.1
Employer costs for fringe benefits.....	2 653 034	1.8	6.3	1.7
Contract labor costs including temporary help.....	602 216	4.6	1.4	4.5
Expensed computer related supplies.....	93 830	3.7	.2	3.6
Cost of purchased packaging and containers.....	6 043	12.4	—	12.5
Other materials and supplies not for resale.....	2 478 439	3.1	5.9	3.1
Purchased utilities, total.....	1 935 762	2.6	4.6	2.5
Cost of purchased transportation, shipping and warehousing services.....	198 968	7.5	.5	7.6
Cost of purchased repair and maintenance services.....	850 215	4.6	2.0	4.5
Cost of purchased printing services.....	191 692	4.0	.5	4.0
Cost of purchased advertising and promotional services.....	771 790	2.3	1.8	2.3
Cost of purchased legal services.....	163 941	4.0	.4	4.1
Cost of purchased accounting, auditing, and bookkeeping services.....	259 251	4.1	.6	4.2
Cost of purchased management consulting, administrative services and other professional services.....	297 353	7.8	.7	7.8
Purchased communication services.....	268 183	2.2	.6	2.1
Cost of purchased custom coded original software (expensed) including adaptation of off-the-shelf software.....	7 835	5.9	—	5.9
Cost of system support design and services including web design.....	22 480	9.5	.1	9.3
Cost of data processing and other purchased computer services, except communications.....	S	S	S	S
Lease and rental payments.....	2 573 183	3.8	6.1	3.8
Cost of insurance.....	1 093 726	1.8	2.6	1.9
Taxes and license fees.....	1 112 911	2.3	2.6	2.4
Depreciation and amortization charges.....	4 112 901	4.3	9.8	4.2
Other operating expenses.....	S	S	S	S

See footnotes at end of table.

Table 19. Revenue and Operating Expenses for NAICS (1997) Sector 71 by Kind of Business: 2002—Con.

[Data include enterprise support locations. Coefficients of variation represent the estimated relative standard error of the estimate. Information on confidentiality protection and the meaning of abbreviations and symbols can be found in the introductory text. For explanation of terms, see Appendix A. For information on estimation procedures, sampling error, and nonsampling error, see methodology section in Appendix C.]

Kind of business and item	Amount (\$1,000)	Coefficient of variation of amount (percent)	Percent of total operating expenses ¹ (percent)	Coefficient of variation of percent (percent)
71, ARTS ENTERTAINMENT, AND RECREATION—Con.				
713, Amusement, gambling, and recreation industries—Con.				
7139, Other amusement and recreation industries—Con.				
71391, Golf courses and country clubs				
Revenue.....	18 374 090	X	X	X
Operating expenses, total.....	16 160 638	.7	88.0	.7
Annual payroll.....	6 527 132	2.3	40.4	2.1
Employer costs for fringe benefits.....	1 172 145	2.0	7.3	2.0
Contract labor costs including temporary help.....	181 767	12.3	1.1	12.5
Expensed computer related supplies.....	26 543	9.0	.2	9.4
Cost of purchased packaging and containers.....	S	S	S	S
Other materials and supplies not for resale.....	1 236 480	5.0	7.7	4.9
Purchased utilities, total.....	752 339	3.2	4.7	3.2
Cost of purchased transportation, shipping and warehousing services.....	44 837	9.5	.3	9.8
Cost of purchased repair and maintenance services.....	322 988	8.4	2.0	8.4
Cost of purchased printing services.....	53 572	5.0	.3	4.9
Cost of purchased advertising and promotional services.....	97 817	6.8	.6	6.9
Cost of purchased legal services.....	48 761	11.8	.3	11.8
Cost of purchased accounting, auditing, and bookkeeping services.....	80 320	6.5	.5	6.3
Cost of purchased management consulting, administrative services and other professional services.....	S	S	S	S
Purchased communication services.....	75 143	4.8	.5	4.7
Cost of purchased custom coded original software (expensed) including adaptation of off-the-shelf software.....	2 939	13.3	—	13.5
Cost of system support design and services including web design.....	9 445	14.6	.1	13.8
Cost of data processing and other purchased computer services, except communications.....	4 450	17.4	—	17.3
Lease and rental payments.....	459 666	11.4	2.8	11.3
Cost of insurance.....	359 440	3.5	2.2	3.7
Taxes and license fees.....	459 603	5.4	2.8	5.5
Depreciation and amortization charges.....	1 923 326	10.2	11.9	9.8
Other operating expenses.....	S	S	S	S
71392, Skiing facilities				
Revenue.....	1 809 289	X	X	X
Operating expenses, total.....	1 691 619	1.2	93.5	1.2
Annual payroll.....	686 070	1.8	40.6	1.3
Employer costs for fringe benefits.....	129 024	3.7	7.6	3.3
Contract labor costs including temporary help.....	6 089	15.1	.4	14.0
Expensed computer related supplies.....	2 305	15.3	.1	14.9
Cost of purchased packaging and containers.....	S	S	S	S
Other materials and supplies not for resale.....	63 544	8.8	3.8	8.9
Purchased utilities, total.....	77 788	1.9	4.6	1.8
Cost of purchased transportation, shipping and warehousing services.....	5 948	4.9	.4	4.8
Cost of purchased repair and maintenance services.....	19 306	11.3	1.1	11.4
Cost of purchased printing services.....	6 597	8.8	.4	8.9
Cost of purchased advertising and promotional services.....	71 528	2.8	4.2	2.8
Cost of purchased legal services.....	12 769	3.2	.8	3.1
Cost of purchased accounting, auditing, and bookkeeping services.....	8 010	6.5	.5	5.7
Cost of purchased management consulting, administrative services and other professional services.....	15 504	14.3	.9	15.5
Purchased communication services.....	7 598	11.0	.4	10.6
Cost of purchased custom coded original software (expensed) including adaptation of off-the-shelf software.....	S	S	S	S
Cost of system support design and services including web design.....	737	16.3	—	16.5
Cost of data processing and other purchased computer services, except communications.....	S	S	S	S
Lease and rental payments.....	58 001	8.7	3.4	7.7
Cost of insurance.....	56 545	3.6	3.3	2.7
Taxes and license fees.....	42 049	5.8	2.5	6.5
Depreciation and amortization charges.....	238 375	3.0	14.1	2.7
Other operating expenses.....	S	S	S	S
71393, Marinas				
Revenue.....	4 057 236	X	X	X
Operating expenses, total.....	2 392 412	3.8	59.0	3.8
Annual payroll.....	750 616	3.9	31.4	2.9
Employer costs for fringe benefits.....	130 379	5.6	5.4	4.5
Contract labor costs including temporary help.....	32 949	14.4	1.4	13.8
Expensed computer related supplies.....	6 289	8.0	.3	8.7
Cost of purchased packaging and containers.....	S	S	S	S
Other materials and supplies not for resale.....	184 247	13.5	7.7	11.5
Purchased utilities, total.....	S	S	S	S
Cost of purchased transportation, shipping and warehousing services.....	12 085	11.2	.5	12.0
Cost of purchased repair and maintenance services.....	51 636	9.4	2.2	10.1
Cost of purchased printing services.....	5 046	16.7	.2	14.5
Cost of purchased advertising and promotional services.....	45 663	5.7	1.9	6.3
Cost of purchased legal services.....	10 611	8.0	.4	7.4
Cost of purchased accounting, auditing, and bookkeeping services.....	19 330	7.1	.8	6.7
Cost of purchased management consulting, administrative services and other professional services.....	6 490	16.5	.3	16.5
Purchased communication services.....	17 856	8.2	.7	7.9
Cost of purchased custom coded original software (expensed) including adaptation of off-the-shelf software.....	462	17.2	—	18.4
Cost of system support design and services including web design.....	2 409	17.0	.1	15.2
Cost of data processing and other purchased computer services, except communications.....	S	S	S	S
Lease and rental payments.....	109 827	7.2	4.6	9.0
Cost of insurance.....	125 856	5.6	5.3	3.8
Taxes and license fees.....	91 919	8.9	3.8	7.9
Depreciation and amortization charges.....	335 534	8.0	14.0	8.2
Other operating expenses.....	S	S	S	S

See footnotes at end of table.

Table 19. Revenue and Operating Expenses for NAICS (1997) Sector 71 by Kind of Business: 2002—Con.

[Data include enterprise support locations. Coefficients of variation represent the estimated relative standard error of the estimate. Information on confidentiality protection and the meaning of abbreviations and symbols can be found in the introductory text. For explanation of terms, see Appendix A. For information on estimation procedures, sampling error, and nonsampling error, see methodology section in Appendix C.]

Kind of business and item	Amount (\$1,000)	Coefficient of variation of amount (percent)	Percent of total operating expenses ¹ (percent)	Coefficient of variation of percent (percent)
71, ARTS ENTERTAINMENT, AND RECREATION—Con.				
713, Amusement, gambling, and recreation industries—Con.				
7139, Other amusement and recreation industries—Con.				
71394, Fitness and recreational sports centers				
Revenue.....	15 942 202	X	X	X
Operating expenses, total.....	14 013 068	.8	87.9	.8
Annual payroll.....	5 478 909	1.8	39.1	2.1
Employer costs for fringe benefits.....	847 145	3.6	6.0	3.8
Contract labor costs including temporary help.....	158 616	15.4	1.1	15.0
Expensed computer related supplies.....	32 057	4.8	.2	4.8
Cost of purchased packaging and containers.....	S	S	S	S
Other materials and supplies not for resale.....	491 111	6.6	3.5	7.0
Purchased utilities, total.....	688 612	4.4	4.9	4.0
Cost of purchased transportation, shipping and warehousing services.....	95 349	14.9	.7	14.8
Cost of purchased repair and maintenance services.....	285 352	6.3	2.0	6.3
Cost of purchased printing services.....	76 265	9.4	.5	9.5
Cost of purchased advertising and promotional services.....	373 318	4.2	2.7	4.6
Cost of purchased legal services.....	47 732	6.9	.3	6.9
Cost of purchased accounting, auditing, and bookkeeping services.....	90 285	7.8	.6	8.0
Cost of purchased management consulting, administrative services and other professional services.....	97 459	10.2	.7	9.9
Purchased communication services.....	106 215	3.5	.8	3.5
Cost of purchased custom coded original software (expensed) including adaptation of off-the-shelf software.....	3 470	12.0	—	12.8
Cost of system support design and services including web design.....	6 372	19.9	—	20.7
Cost of data processing and other purchased computer services, except communications.....	S	S	S	S
Lease and rental payments.....	1 425 207	5.8	10.2	5.9
Cost of insurance.....	264 400	3.3	1.9	3.2
Taxes and license fees.....	266 626	3.9	1.9	3.6
Depreciation and amortization charges.....	906 748	4.4	6.5	4.2
Other operating expenses.....	S	S	S	S
71395, Bowling centers				
Revenue.....	3 244 339	X	X	X
Operating expenses, total.....	2 468 113	1.7	76.1	1.7
Annual payroll.....	852 914	1.9	34.6	2.1
Employer costs for fringe benefits.....	126 540	7.1	5.1	8.1
Contract labor costs including temporary help.....	8 363	19.8	.3	20.6
Expensed computer related supplies.....	S	S	S	S
Cost of purchased packaging and containers.....	S	S	S	S
Other materials and supplies not for resale.....	132 264	12.5	5.4	11.0
Purchased utilities, total.....	183 465	3.3	7.4	3.3
Cost of purchased transportation, shipping and warehousing services.....	3 952	15.5	.2	14.3
Cost of purchased repair and maintenance services.....	S	S	S	S
Cost of purchased printing services.....	3 442	15.8	.1	15.6
Cost of purchased advertising and promotional services.....	59 601	4.2	2.4	4.4
Cost of purchased legal services.....	4 434	11.7	.2	11.4
Cost of purchased accounting, auditing, and bookkeeping services.....	12 890	8.6	.5	8.5
Cost of purchased management consulting, administrative services and other professional services.....	S	S	S	S
Purchased communication services.....	14 160	8.7	.6	10.0
Cost of purchased custom coded original software (expensed) including adaptation of off-the-shelf software.....	S	S	S	S
Cost of system support design and services including web design.....	S	S	S	S
Cost of data processing and other purchased computer services, except communications.....	S	S	S	S
Lease and rental payments.....	134 881	14.0	5.5	13.1
Cost of insurance.....	84 960	6.9	3.4	7.9
Taxes and license fees.....	93 992	6.5	3.8	6.5
Depreciation and amortization charges.....	270 757	6.6	11.0	5.8
Other operating expenses.....	S	S	S	S
71399, All other amusement and recreation industries				
Revenue.....	7 175 929	X	X	X
Operating expenses, total.....	S	S	S	S
Annual payroll.....	1 656 783	3.4	S	S
Employer costs for fringe benefits.....	247 802	4.5	S	S
Contract labor costs including temporary help.....	214 432	5.9	S	S
Expensed computer related supplies.....	S	S	S	S
Cost of purchased packaging and containers.....	1 501	13.9	S	S
Other materials and supplies not for resale.....	S	S	S	S
Purchased utilities, total.....	S	S	S	S
Cost of purchased transportation, shipping and warehousing services.....	36 797	4.6	S	S
Cost of purchased repair and maintenance services.....	77 583	6.0	S	S
Cost of purchased printing services.....	46 770	10.7	S	S
Cost of purchased advertising and promotional services.....	123 862	5.4	S	S
Cost of purchased legal services.....	S	S	S	S
Cost of purchased accounting, auditing, and bookkeeping services.....	S	S	S	S
Cost of purchased management consulting, administrative services and other professional services.....	S	S	S	S
Purchased communication services.....	47 211	4.8	S	S
Cost of purchased custom coded original software (expensed) including adaptation of off-the-shelf software.....	S	S	S	S
Cost of system support design and services including web design.....	3 249	18.8	S	S
Cost of data processing and other purchased computer services, except communications.....	980	17.8	S	S
Lease and rental payments.....	385 602	10.6	S	S
Cost of insurance.....	S	S	S	S
Taxes and license fees.....	S	S	S	S
Depreciation and amortization charges.....	S	S	S	S
Other operating expenses.....	S	S	S	S

¹For data amounts presented for total operating expenses, the percentage represents total operating expenses as a percent of revenue.

Note: Detail may not add to total because of rounding.

Sources: 2002 Business Expenses Survey and 2002 Economic Census.

Table 20. Selected Detailed Operating Expenses for NAICS (1997) Sector 71 by Kind of Business: 2002

[Data include enterprise support locations. Coefficients of variation represent the estimated relative standard error of the estimate. Information on confidentiality protection and the meaning of abbreviations and symbols can be found in the introductory text. For explanation of terms, see Appendix A. For information on estimation procedures, sampling error, and nonsampling error, see methodology section in Appendix C.]

Kind of business and item	Amount (\$1,000)	Coefficient of variation (percent)
71, ARTS ENTERTAINMENT, AND RECREATION		
Operating expenses, total	127 627 710	.4
Lease and rental payments	5 428 926	2.8
Lease and rental payments for land, buildings, store space and offices	4 335 909	3.1
Lease and rental payments for machinery and equipment	1 093 017	2.8
Cost of purchased repair and maintenance services	1 618 148	2.6
Cost of purchased repair and maintenance services for buildings and related structures	894 873	3.4
Cost of purchased repair and maintenance services for machinery and equipment	723 276	3.1
Purchased utilities, total	3 289 086	1.9
Cost of purchased electricity	2 282 446	2.3
Cost of purchased fuels, except motor	489 175	2.0
Cost of purchased water, sewer and other utilities	517 465	3.2
Purchased communication services	833 771	2.7
Purchased computer related communication services	137 623	13.8
Purchased telephone, fax and other communication services	696 148	1.1
711, Performing arts, spectator sports, and related industries		
Operating expenses, total	55 571 262	.6
Lease and rental payments	1 960 530	5.1
Lease and rental payments for land, buildings, store space and offices	1 492 758	6.6
Lease and rental payments for machinery and equipment	467 772	5.3
Cost of purchased repair and maintenance services	310 375	3.1
Cost of purchased repair and maintenance services for buildings and related structures	188 080	4.3
Cost of purchased repair and maintenance services for machinery and equipment	122 296	3.3
Purchased utilities, total	506 808	2.0
Cost of purchased electricity	362 290	2.3
Cost of purchased fuels, except motor	63 350	3.8
Cost of purchased water, sewer and other utilities	81 168	3.9
Purchased communication services	387 596	5.8
Purchased computer related communication services	S	S
Purchased telephone, fax and other communication services	307 746	2.4
7111, Performing arts companies		
Operating expenses, total	9 857 587	.7
Lease and rental payments	438 821	4.0
Lease and rental payments for land, buildings, store space and offices	329 601	4.7
Lease and rental payments for machinery and equipment	109 220	9.9
Cost of purchased repair and maintenance services	53 576	8.0
Cost of purchased repair and maintenance services for buildings and related structures	28 114	11.4
Cost of purchased repair and maintenance services for machinery and equipment	25 463	8.7
Purchased utilities, total	S	S
Cost of purchased electricity	48 290	7.3
Cost of purchased fuels, except motor	S	S
Cost of purchased water, sewer and other utilities	9 476	6.9
Purchased communication services	53 568	4.1
Purchased computer related communication services	6 898	10.2
Purchased telephone, fax and other communication services	46 670	3.8
7112, Spectator sports		
Operating expenses, total	20 633 681	.8
Lease and rental payments	613 935	15.0
Lease and rental payments for land, buildings, store space and offices	S	S
Lease and rental payments for machinery and equipment	171 680	9.8
Cost of purchased repair and maintenance services	125 424	4.9
Cost of purchased repair and maintenance services for buildings and related structures	75 569	6.6
Cost of purchased repair and maintenance services for machinery and equipment	49 855	5.4
Purchased utilities, total	248 139	3.8
Cost of purchased electricity	178 735	3.9
Cost of purchased fuels, except motor	25 612	4.4
Cost of purchased water, sewer and other utilities	43 791	5.8
Purchased communication services	74 862	4.7
Purchased computer related communication services	9 431	9.9
Purchased telephone, fax and other communication services	65 431	4.5

See footnotes at end of table.

Table 20. Selected Detailed Operating Expenses for NAICS (1997) Sector 71 by Kind of Business: 2002—Con.

[Data include enterprise support locations. Coefficients of variation represent the estimated relative standard error of the estimate. Information on confidentiality protection and the meaning of abbreviations and symbols can be found in the introductory text. For explanation of terms, see Appendix A. For information on estimation procedures, sampling error, and nonsampling error, see methodology section in Appendix C.]

Kind of business and item	Amount (\$1,000)	Coefficient of variation (percent)
71, ARTS ENTERTAINMENT, AND RECREATION—Con.		
711, Performing arts, spectator sports, and related industries—Con.		
7112, Spectator sports—Con.		
71121, Spectator sports		
Operating expenses, total	20 633 681	.8
Lease and rental payments	613 935	15.0
Lease and rental payments for land, buildings, store space and offices	S	S
Lease and rental payments for machinery and equipment	171 680	9.8
Cost of purchased repair and maintenance services	125 424	4.9
Cost of purchased repair and maintenance services for buildings and related structures	75 569	6.6
Cost of purchased repair and maintenance services for machinery and equipment	49 855	5.4
Purchased utilities, total	248 139	3.8
Cost of purchased electricity	178 735	3.9
Cost of purchased fuels, except motor	25 612	4.4
Cost of purchased water, sewer and other utilities	43 791	5.8
Purchased communication services	74 862	4.7
Purchased computer related communication services	9 431	9.9
Purchased telephone, fax and other communication services	65 431	4.5
711211, Sports teams and clubs		
Operating expenses, total	12 584 174	1.0
Lease and rental payments	227 468	6.0
Lease and rental payments for land, buildings, store space and offices	200 905	6.9
Lease and rental payments for machinery and equipment	26 563	4.9
Cost of purchased repair and maintenance services	26 198	6.7
Cost of purchased repair and maintenance services for buildings and related structures	17 012	8.0
Cost of purchased repair and maintenance services for machinery and equipment	9 186	6.3
Purchased utilities, total	56 246	9.9
Cost of purchased electricity	43 517	10.2
Cost of purchased fuels, except motor	4 763	12.4
Cost of purchased water, sewer and other utilities	7 966	15.0
Purchased communication services	32 718	3.7
Purchased computer related communication services	3 265	9.0
Purchased telephone, fax and other communication services	29 453	3.7
711212, Racetracks		
Operating expenses, total	5 527 397	1.5
Lease and rental payments	S	S
Lease and rental payments for land, buildings, store space and offices	S	S
Lease and rental payments for machinery and equipment	105 543	14.2
Cost of purchased repair and maintenance services	74 900	8.0
Cost of purchased repair and maintenance services for buildings and related structures	48 943	9.1
Cost of purchased repair and maintenance services for machinery and equipment	25 957	10.2
Purchased utilities, total	S	S
Cost of purchased electricity	118 656	3.8
Cost of purchased fuels, except motor	S	S
Cost of purchased water, sewer and other utilities	32 100	7.1
Purchased communication services	28 483	10.7
Purchased computer related communication services	4 521	18.2
Purchased telephone, fax and other communication services	23 963	11.5
711219, Other spectator sports		
Operating expenses, total	2 522 110	1.1
Lease and rental payments	98 144	10.7
Lease and rental payments for land, buildings, store space and offices	58 572	10.0
Lease and rental payments for machinery and equipment	39 573	17.8
Cost of purchased repair and maintenance services	24 326	13.2
Cost of purchased repair and maintenance services for buildings and related structures	9 615	18.6
Cost of purchased repair and maintenance services for machinery and equipment	14 711	15.5
Purchased utilities, total	23 823	10.9
Cost of purchased electricity	16 563	12.5
Cost of purchased fuels, except motor	3 533	14.0
Cost of purchased water, sewer and other utilities	3 726	13.9
Purchased communication services	13 660	11.5
Purchased computer related communication services	S	S
Purchased telephone, fax and other communication services	12 015	11.5

See footnotes at end of table.

Table 20. Selected Detailed Operating Expenses for NAICS (1997) Sector 71 by Kind of Business: 2002—Con.

[Data include enterprise support locations. Coefficients of variation represent the estimated relative standard error of the estimate. Information on confidentiality protection and the meaning of abbreviations and symbols can be found in the introductory text. For explanation of terms, see Appendix A. For information on estimation procedures, sampling error, and nonsampling error, see methodology section in Appendix C.]

Kind of business and item	Amount (\$1,000)	Coefficient of variation (percent)
71, ARTS ENTERTAINMENT, AND RECREATION—Con.		
711, Performing arts, spectator sports, and related industries—Con.		
7113, Promoters of performing arts, sports, and similar events		
Operating expenses, total	10 793 394	.9
Lease and rental payments	448 832	5.7
Lease and rental payments for land, buildings, store space and offices	368 522	6.2
Lease and rental payments for machinery and equipment	80 310	5.5
Cost of purchased repair and maintenance services	82 291	6.2
Cost of purchased repair and maintenance services for buildings and related structures	59 339	6.5
Cost of purchased repair and maintenance services for machinery and equipment	22 951	11.5
Purchased utilities, total	146 786	2.9
Cost of purchased electricity	104 632	2.9
Cost of purchased fuels, except motor	18 682	6.4
Cost of purchased water, sewer and other utilities	23 452	7.1
Purchased communication services	S	S
Purchased computer related communication services	S	S
Purchased telephone, fax and other communication services	54 712	2.2
7114, Agents and managers for artists, athletes, entertainers, and other public figures		
Operating expenses, total	3 765 369	1.3
Lease and rental payments	188 700	2.5
Lease and rental payments for land, buildings, store space and offices	157 104	3.1
Lease and rental payments for machinery and equipment	31 596	5.9
Cost of purchased repair and maintenance services	14 466	8.0
Cost of purchased repair and maintenance services for buildings and related structures	7 468	11.6
Cost of purchased repair and maintenance services for machinery and equipment	6 998	7.0
Purchased utilities, total	S	S
Cost of purchased electricity	12 162	16.2
Cost of purchased fuels, except motor	S	S
Cost of purchased water, sewer and other utilities	S	S
Purchased communication services	49 393	5.3
Purchased computer related communication services	7 337	7.6
Purchased telephone, fax and other communication services	42 056	5.2
7115, Independent artists, writers, and performers		
Operating expenses, total	10 521 231	3.0
Lease and rental payments	270 242	7.6
Lease and rental payments for land, buildings, store space and offices	S	S
Lease and rental payments for machinery and equipment	74 967	17.9
Cost of purchased repair and maintenance services	S	S
Cost of purchased repair and maintenance services for buildings and related structures	S	S
Cost of purchased repair and maintenance services for machinery and equipment	S	S
Purchased utilities, total	S	S
Cost of purchased electricity	S	S
Cost of purchased fuels, except motor	S	S
Cost of purchased water, sewer and other utilities	S	S
Purchased communication services	S	S
Purchased computer related communication services	S	S
Purchased telephone, fax and other communication services	S	S
712, Museums, historical sites, and similar institutions		
Operating expenses, total	7 783 515	1.0
Lease and rental payments	153 161	7.7
Lease and rental payments for land, buildings, store space and offices	120 968	8.9
Lease and rental payments for machinery and equipment	32 193	7.2
Cost of purchased repair and maintenance services	157 134	6.1
Cost of purchased repair and maintenance services for buildings and related structures	109 126	7.6
Cost of purchased repair and maintenance services for machinery and equipment	48 007	5.5
Purchased utilities, total	281 302	13.3
Cost of purchased electricity	205 120	18.1
Cost of purchased fuels, except motor	44 127	4.1
Cost of purchased water, sewer and other utilities	32 056	7.1
Purchased communication services	61 171	4.3
Purchased computer related communication services	8 834	6.8
Purchased telephone, fax and other communication services	52 337	4.4

See footnotes at end of table.

Table 20. Selected Detailed Operating Expenses for NAICS (1997) Sector 71 by Kind of Business: 2002—Con.

[Data include enterprise support locations. Coefficients of variation represent the estimated relative standard error of the estimate. Information on confidentiality protection and the meaning of abbreviations and symbols can be found in the introductory text. For explanation of terms, see Appendix A. For information on estimation procedures, sampling error, and nonsampling error, see methodology section in Appendix C.]

Kind of business and item	Amount (\$1,000)	Coefficient of variation (percent)
71, ARTS ENTERTAINMENT, AND RECREATION—Con.		
713, Amusement, gambling, and recreation industries		
Operating expenses, total	64 272 932	.5
Lease and rental payments	3 315 235	3.0
Lease and rental payments for land, buildings, store space and offices	2 722 183	3.4
Lease and rental payments for machinery and equipment	593 052	5.3
Cost of purchased repair and maintenance services	1 150 639	3.4
Cost of purchased repair and maintenance services for buildings and related structures	597 667	4.4
Cost of purchased repair and maintenance services for machinery and equipment	552 972	4.0
Purchased utilities, total	2 500 976	1.9
Cost of purchased electricity	1 715 036	2.0
Cost of purchased fuels, except motor	381 699	2.9
Cost of purchased water, sewer and other utilities	404 241	4.2
Purchased communication services	385 005	1.3
Purchased computer related communication services	48 939	6.2
Purchased telephone, fax and other communication services	336 066	1.4
7131, Amusement parks and arcades		
Operating expenses, total	S	S
Lease and rental payments	309 361	4.4
Lease and rental payments for land, buildings, store space and offices	266 326	4.9
Lease and rental payments for machinery and equipment	43 035	6.1
Cost of purchased repair and maintenance services	179 013	1.7
Cost of purchased repair and maintenance services for buildings and related structures	72 984	3.6
Cost of purchased repair and maintenance services for machinery and equipment	106 029	1.5
Purchased utilities, total	S	S
Cost of purchased electricity	S	S
Cost of purchased fuels, except motor	S	S
Cost of purchased water, sewer and other utilities	S	S
Purchased communication services	29 368	3.4
Purchased computer related communication services	2 387	3.7
Purchased telephone, fax and other communication services	26 982	3.5
71311, Amusement and theme parks		
Operating expenses, total	S	S
Lease and rental payments	S	S
Lease and rental payments for land, buildings, store space and offices	S	S
Lease and rental payments for machinery and equipment	32 457	3.3
Cost of purchased repair and maintenance services	158 248	1.9
Cost of purchased repair and maintenance services for buildings and related structures	62 169	3.6
Cost of purchased repair and maintenance services for machinery and equipment	96 079	1.5
Purchased utilities, total	S	S
Cost of purchased electricity	S	S
Cost of purchased fuels, except motor	S	S
Cost of purchased water, sewer and other utilities	S	S
Purchased communication services	22 600	2.7
Purchased computer related communication services	2 040	3.8
Purchased telephone, fax and other communication services	20 560	2.9
71312, Amusement arcades		
Operating expenses, total	1 146 170	2.0
Lease and rental payments	122 103	10.0
Lease and rental payments for land, buildings, store space and offices	111 525	9.8
Lease and rental payments for machinery and equipment	S	S
Cost of purchased repair and maintenance services	20 765	10.0
Cost of purchased repair and maintenance services for buildings and related structures	10 815	18.1
Cost of purchased repair and maintenance services for machinery and equipment	9 950	9.1
Purchased utilities, total	41 635	2.9
Cost of purchased electricity	34 074	2.9
Cost of purchased fuels, except motor	2 796	15.1
Cost of purchased water, sewer and other utilities	4 764	6.3
Purchased communication services	6 768	11.7
Purchased computer related communication services	346	17.6
Purchased telephone, fax and other communication services	6 422	11.6

See footnotes at end of table.

Table 20. Selected Detailed Operating Expenses for NAICS (1997) Sector 71 by Kind of Business: 2002—Con.

[Data include enterprise support locations. Coefficients of variation represent the estimated relative standard error of the estimate. Information on confidentiality protection and the meaning of abbreviations and symbols can be found in the introductory text. For explanation of terms, see Appendix A. For information on estimation procedures, sampling error, and nonsampling error, see methodology section in Appendix C.]

Kind of business and item	Amount (\$1,000)	Coefficient of variation (percent)
71, ARTS ENTERTAINMENT, AND RECREATION—Con.		
713, Amusement, gambling, and recreation industries—Con.		
7132, Gambling industries		
Operating expenses, total	13 854 443	1.7
Lease and rental payments	432 691	2.9
Lease and rental payments for land, buildings, store space and offices	295 981	4.5
Lease and rental payments for machinery and equipment	136 710	6.8
Cost of purchased repair and maintenance services	121 411	5.1
Cost of purchased repair and maintenance services for buildings and related structures	59 379	5.4
Cost of purchased repair and maintenance services for machinery and equipment	62 032	5.7
Purchased utilities, total	270 089	2.0
Cost of purchased electricity	200 811	1.9
Cost of purchased fuels, except motor	29 820	4.7
Cost of purchased water, sewer and other utilities	39 458	2.1
Purchased communication services	87 453	4.9
Purchased computer related communication services	S	S
Purchased telephone, fax and other communication services	77 218	3.8
7139, Other amusement and recreation industries		
Operating expenses, total	42 151 293	.4
Lease and rental payments	2 573 183	3.8
Lease and rental payments for land, buildings, store space and offices	2 159 875	4.4
Lease and rental payments for machinery and equipment	413 308	5.9
Cost of purchased repair and maintenance services	850 215	4.6
Cost of purchased repair and maintenance services for buildings and related structures	465 304	5.4
Cost of purchased repair and maintenance services for machinery and equipment	384 911	6.0
Purchased utilities, total	1 935 762	2.6
Cost of purchased electricity	1 291 477	2.7
Cost of purchased fuels, except motor	322 695	3.3
Cost of purchased water, sewer and other utilities	321 591	5.5
Purchased communication services	268 183	2.2
Purchased computer related communication services	36 317	7.5
Purchased telephone, fax and other communication services	231 866	2.5
71391, Golf courses and country clubs		
Operating expenses, total	16 160 638	.7
Lease and rental payments	459 666	11.4
Lease and rental payments for land, buildings, store space and offices	S	S
Lease and rental payments for machinery and equipment	234 589	5.8
Cost of purchased repair and maintenance services	322 988	8.4
Cost of purchased repair and maintenance services for buildings and related structures	138 263	11.3
Cost of purchased repair and maintenance services for machinery and equipment	184 725	9.8
Purchased utilities, total	752 339	3.2
Cost of purchased electricity	476 874	2.6
Cost of purchased fuels, except motor	112 332	5.1
Cost of purchased water, sewer and other utilities	163 133	9.2
Purchased communication services	75 143	4.8
Purchased computer related communication services	9 876	12.6
Purchased telephone, fax and other communication services	65 267	5.3
71392, Skiing facilities		
Operating expenses, total	1 691 619	1.2
Lease and rental payments	58 001	8.7
Lease and rental payments for land, buildings, store space and offices	35 334	13.5
Lease and rental payments for machinery and equipment	22 667	7.1
Cost of purchased repair and maintenance services	19 306	11.3
Cost of purchased repair and maintenance services for buildings and related structures	9 285	12.3
Cost of purchased repair and maintenance services for machinery and equipment	10 021	18.1
Purchased utilities, total	77 788	1.9
Cost of purchased electricity	51 033	2.8
Cost of purchased fuels, except motor	19 358	4.7
Cost of purchased water, sewer and other utilities	7 397	3.2
Purchased communication services	7 598	11.0
Purchased computer related communication services	1 026	7.7
Purchased telephone, fax and other communication services	6 572	12.7

See footnotes at end of table.

Table 20. Selected Detailed Operating Expenses for NAICS (1997) Sector 71 by Kind of Business: 2002—Con.

[Data include enterprise support locations. Coefficients of variation represent the estimated relative standard error of the estimate. Information on confidentiality protection and the meaning of abbreviations and symbols can be found in the introductory text. For explanation of terms, see Appendix A. For information on estimation procedures, sampling error, and nonsampling error, see methodology section in Appendix C.]

Kind of business and item	Amount (\$1,000)	Coefficient of variation (percent)
71, ARTS ENTERTAINMENT, AND RECREATION—Con.		
713, Amusement, gambling, and recreation industries—Con.		
7139, Other amusement and recreation industries—Con.		
71393, Marinas		
Operating expenses, total	2 392 412	3.8
Lease and rental payments	109 827	7.2
Lease and rental payments for land, buildings, store space and offices	101 768	7.9
Lease and rental payments for machinery and equipment	8 059	15.5
Cost of purchased repair and maintenance services	51 636	9.4
Cost of purchased repair and maintenance services for buildings and related structures	35 312	11.4
Cost of purchased repair and maintenance services for machinery and equipment	16 324	11.5
Purchased utilities, total	S	S
Cost of purchased electricity	62 899	8.8
Cost of purchased fuels, except motor	S	S
Cost of purchased water, sewer and other utilities	20 408	6.1
Purchased communication services	17 856	8.2
Purchased computer related communication services	1 309	13.7
Purchased telephone, fax and other communication services	16 547	8.4
71394, Fitness and recreational sports centers		
Operating expenses, total	14 013 068	.8
Lease and rental payments	1 425 207	5.8
Lease and rental payments for land, buildings, store space and offices	1 321 340	5.7
Lease and rental payments for machinery and equipment	103 867	14.5
Cost of purchased repair and maintenance services	285 352	6.3
Cost of purchased repair and maintenance services for buildings and related structures	177 929	7.6
Cost of purchased repair and maintenance services for machinery and equipment	107 423	10.1
Purchased utilities, total	688 612	4.4
Cost of purchased electricity	469 532	6.0
Cost of purchased fuels, except motor	122 457	5.5
Cost of purchased water, sewer and other utilities	96 622	5.2
Purchased communication services	106 215	3.5
Purchased computer related communication services	17 195	10.0
Purchased telephone, fax and other communication services	89 021	4.5
71395, Bowling centers		
Operating expenses, total	2 468 113	1.7
Lease and rental payments	134 881	14.0
Lease and rental payments for land, buildings, store space and offices	123 873	14.6
Lease and rental payments for machinery and equipment	S	S
Cost of purchased repair and maintenance services	S	S
Cost of purchased repair and maintenance services for buildings and related structures	S	S
Cost of purchased repair and maintenance services for machinery and equipment	S	S
Purchased utilities, total	183 465	3.3
Cost of purchased electricity	147 364	3.4
Cost of purchased fuels, except motor	20 621	12.2
Cost of purchased water, sewer and other utilities	15 480	7.4
Purchased communication services	14 160	8.7
Purchased computer related communication services	1 077	11.7
Purchased telephone, fax and other communication services	13 083	9.1
71399, All other amusement and recreation industries		
Operating expenses, total	S	S
Lease and rental payments	385 602	10.6
Lease and rental payments for land, buildings, store space and offices	352 485	11.2
Lease and rental payments for machinery and equipment	33 117	13.0
Cost of purchased repair and maintenance services	77 583	6.0
Cost of purchased repair and maintenance services for buildings and related structures	32 911	9.3
Cost of purchased repair and maintenance services for machinery and equipment	44 672	6.2
Purchased utilities, total	S	S
Cost of purchased electricity	S	S
Cost of purchased fuels, except motor	S	S
Cost of purchased water, sewer and other utilities	18 550	5.1
Purchased communication services	47 211	4.8
Purchased computer related communication services	5 835	9.3
Purchased telephone, fax and other communication services	41 376	5.3

Note: Detail may not add to total because of rounding.

Source: 2002 Business Expenses Survey.

Table 21. Revenue and Operating Expenses for NAICS (2002) Sector 72 by Kind of Business: 2002

[Data include enterprise support locations. Coefficients of variation represent the estimated relative standard error of the estimate. Information on confidentiality protection and the meaning of abbreviations and symbols can be found in the introductory text. For explanation of terms, see Appendix A. For information on estimation procedures, sampling error, and nonsampling error, see methodology section in Appendix C.]

Kind of business and item	Amount (\$1,000)	Coefficient of variation of amount (percent)	Percent of total operating expenses ¹ (percent)	Coefficient of variation of percent (percent)
72, ACCOMMODATION AND FOOD SERVICES				
Revenue.....	463 676 922	X	X	X
Operating expenses, total.....	'326 733 018	'6	'70.5	.6
Annual payroll.....	'136 722 538	1.2	'41.8	.9
Employer costs for fringe benefits.....	'22 341 276	.9	'6.8	.8
Contract labor costs including temporary help.....	1 672 887	'8.0	.5	7.9
Expensed computer related supplies.....	'492 707	15.5	'2	16.2
Cost of purchased packaging and containers.....	'1 665 186	'4.6	.5	'4.4
Other materials and supplies not for resale.....	'13 551 540	'3.2	'4.1	'3.4
Purchased utilities, total.....	'16 025 739	1.2	'4.9	.9
Cost of purchased transportation, shipping and warehousing services.....	'816 103	'3.9	.2	3.7
Cost of purchased repair and maintenance services.....	'7 816 849	2.3	'2.4	2.0
Cost of purchased printing services.....	'691 366	10.9	.2	11.0
Cost of purchased advertising and promotional services.....	'13 236 836	4.1	'4.1	3.8
Cost of purchased legal services.....	'1 029 438	4.0	.3	4.3
Cost of purchased accounting, auditing, and bookkeeping services.....	'1 475 466	2.6	'5	'2.4
Cost of purchased management consulting, administrative services and other professional services.....	'3 236 975	7.2	1.0	7.3
Purchased communication services.....	'2 335 009	1.6	.7	1.8
Cost of purchased custom coded original software (expensed) including adaptation of off-the-shelf software.....	'92 375	'5.3	—	5.6
Cost of system support design and services including web design.....	'128 498	5.6	—	5.6
Cost of data processing and other purchased computer services, except communications.....	'185 065	'4.2	.1	4.6
Lease and rental payments.....	'21 534 319	1.6	'6.6	1.9
Cost of insurance.....	'5 633 563	1.5	1.7	1.6
Taxes and license fees.....	'9 155 029	1.6	'2.8	1.7
Depreciation and amortization charges.....	'20 545 372	1.8	'6.3	1.8
Other operating expenses.....	S	S	S	S
721, Accommodation				
Revenue.....	131 864 102	X	X	X
Operating expenses, total.....	'106 928 058	.5	'81.1	.5
Annual payroll.....	'40 574 033	3.3	37.9	2.9
Employer costs for fringe benefits.....	'7 919 835	.6	7.4	.9
Contract labor costs including temporary help.....	'629 520	'11.2	.6	11.4
Expensed computer related supplies.....	'106 533	'6.5	.1	6.8
Cost of purchased packaging and containers.....	'11 041	16.4	—	16.6
Other materials and supplies not for resale.....	'5 022 443	'4.2	4.7	4.6
Purchased utilities, total.....	'5 777 921	2.4	5.4	2.1
Cost of purchased transportation, shipping and warehousing services.....	'231 763	'5.3	.2	5.6
Cost of purchased repair and maintenance services.....	'3 042 921	'4.9	2.8	4.5
Cost of purchased printing services.....	'237 574	'4.3	.2	4.6
Cost of purchased advertising and promotional services.....	'5 271 183	9.0	4.9	8.6
Cost of purchased legal services.....	'384 831	8.2	.4	8.5
Cost of purchased accounting, auditing, and bookkeeping services.....	'289 196	5.7	.3	6.0
Cost of purchased management consulting, administrative services and other professional services.....	'1 347 858	7.7	1.3	8.0
Purchased communication services.....	'872 582	3.8	.8	4.1
Cost of purchased custom coded original software (expensed) including adaptation of off-the-shelf software.....	'41 964	'9.3	—	9.7
Cost of system support design and services including web design.....	'55 596	'6.9	.1	7.3
Cost of data processing and other purchased computer services, except communications.....	'82 997	'7.1	.1	7.4
Lease and rental payments.....	'3 070 706	6.1	'2.9	6.4
Cost of insurance.....	'1 699 366	'3.7	1.6	4.1
Taxes and license fees.....	'5 093 680	2.0	4.8	2.3
Depreciation and amortization charges.....	'9 637 771	2.3	9.0	2.6
Other operating expenses.....	S	S	S	S
7211, Traveler accommodation				
Revenue.....	127 049 471	X	X	X
Operating expenses, total.....	'102 887 807	.5	'81.0	.5
Annual payroll.....	'39 207 587	3.3	38.1	3.0
Employer costs for fringe benefits.....	'7 659 490	.7	7.4	1.0
Contract labor costs including temporary help.....	'583 489	'12.1	.6	12.3
Expensed computer related supplies.....	'95 730	'6.9	.1	7.3
Cost of purchased packaging and containers.....	'10 824	16.7	—	16.8
Other materials and supplies not for resale.....	'4 763 914	'4.4	4.6	4.8
Purchased utilities, total.....	'5 490 952	2.5	'5.3	2.1
Cost of purchased transportation, shipping and warehousing services.....	'207 927	5.8	.2	6.0
Cost of purchased repair and maintenance services.....	'2 898 505	'5.2	2.8	4.8
Cost of purchased printing services.....	'215 427	'4.6	.2	4.9
Cost of purchased advertising and promotional services.....	'5 189 146	9.1	5.0	8.8
Cost of purchased legal services.....	'363 637	'8.4	.4	8.7
Cost of purchased accounting, auditing, and bookkeeping services.....	'261 506	6.2	.3	6.5
Cost of purchased management consulting, administrative services and other professional services.....	'1 303 288	7.9	1.3	8.2
Purchased communication services.....	'814 741	4.0	.8	4.4
Cost of purchased custom coded original software (expensed) including adaptation of off-the-shelf software.....	'41 400	'9.5	—	9.8
Cost of system support design and services including web design.....	'52 227	'7.2	.1	7.5
Cost of data processing and other purchased computer services, except communications.....	'81 821	7.2	.1	7.5
Lease and rental payments.....	'2 891 709	6.5	2.8	6.8
Cost of insurance.....	'1 569 109	4.1	1.5	4.4
Taxes and license fees.....	'5 007 035	2.1	4.9	2.4
Depreciation and amortization charges.....	'9 295 724	2.3	9.0	2.6
Other operating expenses.....	S	S	S	S

See footnotes at end of table.

Table 21. Revenue and Operating Expenses for NAICS (2002) Sector 72 by Kind of Business: 2002—Con.

[Data include enterprise support locations. Coefficients of variation represent the estimated relative standard error of the estimate. Information on confidentiality protection and the meaning of abbreviations and symbols can be found in the introductory text. For explanation of terms, see Appendix A. For information on estimation procedures, sampling error, and nonsampling error, see methodology section in Appendix C.]

Kind of business and item	Amount (\$1,000)	Coefficient of variation of amount (percent)	Percent of total operating expenses ¹ (percent)	Coefficient of variation of percent (percent)
72, ACCOMMODATION AND FOOD SERVICES—Con.				
721, Accommodation—Con.				
7212, RV (recreational vehicle) parks and recreational camps				
Revenue.....	3 799 574	X	X	X
Operating expenses, total.....	'3 217 917	'1.2	'84.7	1.2
Annual payroll.....	'1 166 815	2.6	'36.3	2.3
Employer costs for fringe benefits.....	'224 455	2.6	'7.0	2.5
Contract labor costs including temporary help.....	'32 620	10.6	1.0	10.3
Expensed computer related supplies.....	'8 014	5.7	'2	5.9
Cost of purchased packaging and containers.....	163	9.3	—	10.1
Other materials and supplies not for resale.....	'177 193	4.4	5.5	5.0
Purchased utilities, total.....	'218 224	3.3	6.8	3.1
Cost of purchased transportation, shipping and warehousing services.....	'21 938	'10.8	.7	11.1
Cost of purchased repair and maintenance services.....	'88 851	5.1	2.8	5.2
Cost of purchased printing services.....	'19 596	7.2	.6	6.8
Cost of purchased advertising and promotional services.....	'72 405	9.5	2.3	9.1
Cost of purchased legal services.....	'19 569	11.7	.6	11.7
Cost of purchased accounting, auditing, and bookkeeping services.....	'18 420	5.4	.6	6.1
Cost of purchased management consulting, administrative services and other professional services.....	'33 854	'12.0	1.1	12.6
Purchased communication services.....	'41 242	3.5	1.3	3.6
Cost of purchased custom coded original software (expensed) including adaptation of off-the-shelf software.....	'480	17.8	—	18.2
Cost of system support design and services including web design.....	'2 677	7.5	.1	7.7
Cost of data processing and other purchased computer services, except communications.....	'1 068	'15.0	—	'14.6
Lease and rental payments.....	'120 563	8.0	3.7	8.0
Cost of insurance.....	'104 682	3.4	3.3	3.6
Taxes and license fees.....	'67 924	7.1	2.1	7.3
Depreciation and amortization charges.....	'274 473	4.8	'8.5	4.2
Other operating expenses.....	'502 691	4.7	'15.6	4.1
7213, Rooming and boarding houses				
Revenue.....	1 015 057	X	X	X
Operating expenses, total.....	822 335	2.4	81.0	2.4
Annual payroll.....	'199 631	4.5	24.3	3.7
Employer costs for fringe benefits.....	'35 889	5.7	4.4	4.8
Contract labor costs including temporary help.....	S	S	S	S
Expensed computer related supplies.....	S	S	S	S
Cost of purchased packaging and containers.....	S	S	S	S
Other materials and supplies not for resale.....	S	S	S	S
Purchased utilities, total.....	S	S	S	S
Cost of purchased transportation, shipping and warehousing services.....	S	S	S	S
Cost of purchased repair and maintenance services.....	S	S	S	S
Cost of purchased printing services.....	S	S	S	S
Cost of purchased advertising and promotional services.....	S	S	S	S
Cost of purchased legal services.....	9 632	15.5	1.2	13.9
Cost of purchased accounting, auditing, and bookkeeping services.....	1 625	11.0	.2	11.6
Cost of purchased management consulting, administrative services and other professional services.....	S	S	S	S
Purchased communication services.....	16 599	4.1	2.0	3.9
Cost of purchased custom coded original software (expensed) including adaptation of off-the-shelf software.....	S	S	S	S
Cost of system support design and services including web design.....	S	S	S	S
Cost of data processing and other purchased computer services, except communications.....	S	S	S	S
Lease and rental payments.....	58 434	7.7	7.1	7.7
Cost of insurance.....	S	S	S	S
Taxes and license fees.....	S	S	S	S
Depreciation and amortization charges.....	S	S	S	S
Other operating expenses.....	S	S	S	S
722, Food services and drinking places				
Revenue.....	331 812 820	X	X	X
Operating expenses, total.....	'219 804 960	.7	'66.2	.7
Annual payroll.....	'96 148 505	.7	'43.7	.5
Employer costs for fringe benefits.....	'14 421 441	1.3	'6.6	1.0
Contract labor costs including temporary help.....	'1 043 367	'9.8	'5	9.5
Expensed computer related supplies.....	'386 174	'19.2	.2	20.1
Cost of purchased packaging and containers.....	'1 654 145	'4.7	'8	'4.3
Other materials and supplies not for resale.....	'8 529 097	'4.3	'3.9	'4.4
Purchased utilities, total.....	'10 247 819	1.3	'4.7	1.3
Cost of purchased transportation, shipping and warehousing services.....	'584 340	'5.9	'3	'5.4
Cost of purchased repair and maintenance services.....	'4 773 928	'1.7	'2.2	1.5
Cost of purchased printing services.....	'453 792	'16.7	.2	'16.7
Cost of purchased advertising and promotional services.....	'7 965 653	2.1	'3.6	1.9
Cost of purchased legal services.....	'644 607	3.6	.3	3.8
Cost of purchased accounting, auditing, and bookkeeping services.....	'1 186 270	3.6	.5	'3.4
Cost of purchased management consulting, administrative services and other professional services.....	'1 889 117	'10.6	'9	'10.5
Purchased communication services.....	'1 462 427	1.9	'7	1.9
Cost of purchased custom coded original software (expensed) including adaptation of off-the-shelf software.....	'50 411	'8.3	—	'8.2
Cost of system support design and services including web design.....	'72 903	'8.5	—	'8.2
Cost of data processing and other purchased computer services, except communications.....	'102 068	'5.1	—	5.4
Lease and rental payments.....	'18 463 613	1.4	'8.4	1.8
Cost of insurance.....	'3 934 196	'1.6	'1.8	'1.4
Taxes and license fees.....	'4 061 349	2.8	'1.8	2.8
Depreciation and amortization charges.....	'10 907 601	2.9	'5.0	2.6
Other operating expenses.....	S	S	S	S

See footnotes at end of table.

Table 21. Revenue and Operating Expenses for NAICS (2002) Sector 72 by Kind of Business: 2002—Con.

[Data include enterprise support locations. Coefficients of variation represent the estimated relative standard error of the estimate. Information on confidentiality protection and the meaning of abbreviations and symbols can be found in the introductory text. For explanation of terms, see Appendix A. For information on estimation procedures, sampling error, and nonsampling error, see methodology section in Appendix C.]

Kind of business and item	Amount (\$1,000)	Coefficient of variation of amount (percent)	Percent of total operating expenses ¹ (percent)	Coefficient of variation of percent (percent)
72, ACCOMMODATION AND FOOD SERVICES—Con.				
722, Food services and drinking places—Con.				
7221, Full-service restaurants				
Revenue.....	148 210 898	X	X	X
Operating expenses, total.....	'99 302 387	'1.0	'67.0	1.0
Annual payroll.....	'45 217 557	1.3	'45.5	1.1
Employer costs for fringe benefits.....	'6 905 934	2.1	'7.0	2.1
Contract labor costs including temporary help.....	'557 608	'18.5	'1.6	18.2
Expensed computer related supplies.....	'137 136	'7.4	'1	7.0
Cost of purchased packaging and containers.....	'331 628	'7.2	'3	7.1
Other materials and supplies not for resale.....	'4 272 109	'6.8	'4.3	'6.7
Purchased utilities, total.....	'5 041 593	'1.9	'5.1	2.1
Cost of purchased transportation, shipping and warehousing services.....	'267 175	'8.6	'3	'7.9
Cost of purchased repair and maintenance services.....	'2 252 031	'2.9	'2.3	'2.5
Cost of purchased printing services.....	'164 652	'6.3	'2	5.6
Cost of purchased advertising and promotional services.....	'3 308 093	2.0	'3.3	1.6
Cost of purchased legal services.....	'314 969	4.9	'3	4.7
Cost of purchased accounting, auditing, and bookkeeping services.....	'577 581	5.1	'1.6	4.5
Cost of purchased management consulting, administrative services and other professional services.....	'618 752	'8.6	'6	8.0
Purchased communication services.....	'651 015	2.9	'7	2.5
Cost of purchased custom coded original software (expensed) including adaptation of off-the-shelf software.....	'25 732	14.1	—	13.9
Cost of system support design and services including web design.....	'20 815	'10.3	—	10.3
Cost of data processing and other purchased computer services, except communications.....	'45 241	'12.0	—	'12.4
Lease and rental payments.....	'7 992 425	2.6	'8.0	2.7
Cost of insurance.....	'1 808 005	'1.8	'1.8	2.0
Taxes and license fees.....	'1 819 867	4.4	'1.8	4.5
Depreciation and amortization charges.....	'4 707 663	3.4	'4.7	3.0
Other operating expenses.....	S	S	S	S
7222, Limited-service eating places				
Revenue.....	138 301 951	X	X	X
Operating expenses, total.....	'92 841 769	'1.1	'67.1	1.1
Annual payroll.....	'38 793 269	.9	'41.8	.7
Employer costs for fringe benefits.....	'5 470 191	1.5	'5.9	'1.3
Contract labor costs including temporary help.....	S	S	S	S
Expensed computer related supplies.....	S	S	S	S
Cost of purchased packaging and containers.....	'1 239 771	'5.4	'1.3	5.1
Other materials and supplies not for resale.....	'3 158 948	'6.5	'3.4	'6.3
Purchased utilities, total.....	'4 224 970	1.5	'4.6	1.6
Cost of purchased transportation, shipping and warehousing services.....	'243 272	'5.4	'1.3	5.1
Cost of purchased repair and maintenance services.....	'1 969 318	2.4	'2.1	2.7
Cost of purchased printing services.....	S	S	S	S
Cost of purchased advertising and promotional services.....	'4 162 847	3.3	'4.5	3.2
Cost of purchased legal services.....	'233 919	8.2	'3	'8.3
Cost of purchased accounting, auditing, and bookkeeping services.....	'437 450	5.2	'5	'5.4
Cost of purchased management consulting, administrative services and other professional services.....	'1 039 972	15.5	1.1	'15.7
Purchased communication services.....	'590 023	3.6	'6	3.7
Cost of purchased custom coded original software (expensed) including adaptation of off-the-shelf software.....	'21 490	'12.2	—	11.9
Cost of system support design and services including web design.....	'34 164	'11.8	—	'11.7
Cost of data processing and other purchased computer services, except communications.....	'29 335	5.0	—	5.1
Lease and rental payments.....	'8 402 159	2.7	'9.0	3.2
Cost of insurance.....	'1 384 881	'3.2	'1.5	3.6
Taxes and license fees.....	'1 522 646	'4.8	'1.6	'4.4
Depreciation and amortization charges.....	'5 005 801	4.5	'5.4	4.4
Other operating expenses.....	S	S	S	S
7223, Special food services				
Revenue.....	28 883 172	X	X	X
Operating expenses, total.....	'17 431 895	'1.4	'60.4	'1.4
Annual payroll.....	'8 668 096	'1.4	'49.7	1.1
Employer costs for fringe benefits.....	S	S	S	S
Contract labor costs including temporary help.....	S	S	S	S
Expensed computer related supplies.....	'28 367	'2.0	'2	'2.1
Cost of purchased packaging and containers.....	S	S	S	S
Other materials and supplies not for resale.....	S	S	S	S
Purchased utilities, total.....	S	S	S	S
Cost of purchased transportation, shipping and warehousing services.....	S	S	S	S
Cost of purchased repair and maintenance services.....	'305 133	6.3	'1.8	5.4
Cost of purchased printing services.....	S	S	S	S
Cost of purchased advertising and promotional services.....	'166 796	5.2	'1.0	5.1
Cost of purchased legal services.....	S	S	S	S
Cost of purchased accounting, auditing, and bookkeeping services.....	S	S	S	S
Cost of purchased management consulting, administrative services and other professional services.....	S	S	S	S
Purchased communication services.....	S	S	S	S
Cost of purchased custom coded original software (expensed) including adaptation of off-the-shelf software.....	S	S	S	S
Cost of system support design and services including web design.....	S	S	S	S
Cost of data processing and other purchased computer services, except communications.....	S	S	S	S
Lease and rental payments.....	'1 060 376	4.1	'6.1	3.2
Cost of insurance.....	S	S	S	S
Taxes and license fees.....	S	S	S	S
Depreciation and amortization charges.....	S	S	S	S
Other operating expenses.....	S	S	S	S

See footnotes at end of table.

Table 21. **Revenue and Operating Expenses for NAICS (2002) Sector 72 by Kind of Business: 2002—Con.**

[Data include enterprise support locations. Coefficients of variation represent the estimated relative standard error of the estimate. Information on confidentiality protection and the meaning of abbreviations and symbols can be found in the introductory text. For explanation of terms, see Appendix A. For information on estimation procedures, sampling error, and nonsampling error, see methodology section in Appendix C]

Kind of business and item	Amount (\$1,000)	Coefficient of variation of amount (percent)	Percent of total operating expenses ¹ (percent)	Coefficient of variation of percent (percent)
72, ACCOMMODATION AND FOOD SERVICES—Con.				
722, Food services and drinking places—Con.				
7224, Drinking places (alcoholic beverages)				
Revenue	16 416 799	X	X	X
Operating expenses, total	\$	\$	\$	\$
Annual payroll	'3 469 582	1.8		
Employer costs for fringe benefits	\$	\$		
Contract labor costs including temporary help	'107 012	7.8		
Expensed computer related supplies	'15 257	'16.4		
Cost of purchased packaging and containers	'5 144	'17.0		
Other materials and supplies not for resale	\$	\$		
Purchased utilities, total	'600 540	2.8		
Cost of purchased transportation, shipping and warehousing services	\$	\$		
Cost of purchased repair and maintenance services	'247 446	4.0		
Cost of purchased printing services	'11 450	'8.8		
Cost of purchased advertising and promotional services	'327 916	4.7		
Cost of purchased legal services	'58 647	9.2		
Cost of purchased accounting, auditing, and bookkeeping services	'118 271	4.7		
Cost of purchased management consulting, administrative services and other professional services	'111 670	'16.9		
Purchased communication services	'84 730	3.7		
Cost of purchased custom coded original software (expensed) including adaptation of off-the-shelf software ..	\$	\$		
Cost of system support design and services including web design	\$	\$		
Cost of data processing and other purchased computer services, except communications	\$	\$		
Lease and rental payments	'1 008 654	3.7		
Cost of insurance	'418 975	2.8		
Taxes and license fees	'440 280	'4.9		
Depreciation and amortization charges	'364 485	4.0		
Other operating expenses	\$	\$		

¹For data amounts presented for total operating expenses, the percentage represents total operating expenses as a percent of revenue.

Note: Detail may not add to total because of rounding.

Sources: 2002 Business Expenses Survey and 2002 Economic Census.

Table 22. Selected Detailed Operating Expenses for NAICS (2002) Sector 72 by Kind of Business: 2002

[Data include enterprise support locations. Coefficients of variation represent the estimated relative standard error of the estimate. Information on confidentiality protection and the meaning of abbreviations and symbols can be found in the introductory text. For explanation of terms, see Appendix A. For information on estimation procedures, sampling error, and nonsampling error, see methodology section in Appendix C.]

Kind of business and item	Amount (\$1,000)	Coefficient of variation (percent)
72, ACCOMMODATION AND FOOD SERVICES		
Operating expenses, total	1326 733 018	1.6
Lease and rental payments	21 534 319	1.6
Lease and rental payments for land, buildings, store space and offices	19 810 146	1.8
Lease and rental payments for machinery and equipment	1 724 174	3.5
Cost of purchased repair and maintenance services	7 816 849	2.3
Cost of purchased repair and maintenance services for buildings and related structures	4 269 792	3.1
Cost of purchased repair and maintenance services for machinery and equipment	3 547 057	2.1
Purchased utilities, total	16 025 739	1.2
Cost of purchased electricity	10 467 205	1.2
Cost of purchased fuels, except motor	2 741 729	2.0
Cost of purchased water, sewer and other utilities	2 816 805	1.6
Purchased communication services	2 335 009	1.6
Purchased computer related communication services	344 578	4.8
Purchased telephone, fax and other communication services	1 990 431	1.6
721, Accommodation		
Operating expenses, total	106 928 058	.5
Lease and rental payments	3 070 706	6.1
Lease and rental payments for land, buildings, store space and offices	2 352 552	8.8
Lease and rental payments for machinery and equipment	718 154	4.9
Cost of purchased repair and maintenance services	3 042 921	4.9
Cost of purchased repair and maintenance services for buildings and related structures	2 031 950	5.3
Cost of purchased repair and maintenance services for machinery and equipment	1 010 970	4.5
Purchased utilities, total	5 777 921	2.4
Cost of purchased electricity	3 631 338	2.5
Cost of purchased fuels, except motor	971 394	3.5
Cost of purchased water, sewer and other utilities	1 175 189	2.1
Purchased communication services	872 582	3.8
Purchased computer related communication services	194 567	7.8
Purchased telephone, fax and other communication services	678 015	2.9
7211, Traveler accommodation		
Operating expenses, total	102 887 807	.5
Lease and rental payments	2 891 709	6.5
Lease and rental payments for land, buildings, store space and offices	2 189 026	9.4
Lease and rental payments for machinery and equipment	702 683	5.0
Cost of purchased repair and maintenance services	2 898 505	5.2
Cost of purchased repair and maintenance services for buildings and related structures	1 926 448	5.7
Cost of purchased repair and maintenance services for machinery and equipment	972 057	4.7
Purchased utilities, total	5 490 952	2.5
Cost of purchased electricity	3 454 201	2.6
Cost of purchased fuels, except motor	924 967	3.6
Cost of purchased water, sewer and other utilities	1 111 783	2.2
Purchased communication services	814 741	4.0
Purchased computer related communication services	186 557	8.1
Purchased telephone, fax and other communication services	628 184	3.0
7212, RV (recreational vehicle) parks and recreational camps		
Operating expenses, total	3 217 917	1.2
Lease and rental payments	120 563	8.0
Lease and rental payments for land, buildings, store space and offices	106 655	8.5
Lease and rental payments for machinery and equipment	13 909	7.6
Cost of purchased repair and maintenance services	88 851	5.1
Cost of purchased repair and maintenance services for buildings and related structures	59 219	7.0
Cost of purchased repair and maintenance services for machinery and equipment	29 632	6.9
Purchased utilities, total	218 224	3.3
Cost of purchased electricity	139 255	3.8
Cost of purchased fuels, except motor	30 341	4.2
Cost of purchased water, sewer and other utilities	48 628	7.3
Purchased communication services	41 242	3.5
Purchased computer related communication services	4 592	9.8
Purchased telephone, fax and other communication services	36 650	3.9
7213, Rooming and boarding houses		
Operating expenses, total	822 335	2.4
Lease and rental payments	58 434	7.7
Lease and rental payments for land, buildings, store space and offices	56 872	7.9
Lease and rental payments for machinery and equipment	1 562	16.8
Cost of purchased repair and maintenance services	S	S
Cost of purchased repair and maintenance services for buildings and related structures	S	S
Cost of purchased repair and maintenance services for machinery and equipment	S	S
Purchased utilities, total	S	S
Cost of purchased electricity	S	S
Cost of purchased fuels, except motor	S	S
Cost of purchased water, sewer and other utilities	14 779	2.8
Purchased communication services	16 599	4.1
Purchased computer related communication services	S	S
Purchased telephone, fax and other communication services	S	S
722, Food services and drinking places		

See footnotes at end of table.

Table 22. Selected Detailed Operating Expenses for NAICS (2002) Sector 72 by Kind of Business: 2002—Con.

[Data include enterprise support locations. Coefficients of variation represent the estimated relative standard error of the estimate. Information on confidentiality protection and the meaning of abbreviations and symbols can be found in the introductory text. For explanation of terms, see Appendix A. For information on estimation procedures, sampling error, and nonsampling error, see methodology section in Appendix C.]

Kind of business and item	Amount (\$1,000)	Coefficient of variation (percent)
72, ACCOMMODATION AND FOOD SERVICES—Con.		
722, Food services and drinking places—Con.		
Operating expenses, total	'219 804 960	.7
Lease and rental payments	'18 463 613	1.4
Lease and rental payments for land, buildings, store space and offices	'17 457 594	1.5
Lease and rental payments for machinery and equipment	'1 006 020	4.6
Cost of purchased repair and maintenance services	'4 773 928	'1.7
Cost of purchased repair and maintenance services for buildings and related structures	'2 237 842	3.3
Cost of purchased repair and maintenance services for machinery and equipment	'2 536 087	2.1
Purchased utilities, total	'10 247 819	1.3
Cost of purchased electricity	'6 835 867	'1.4
Cost of purchased fuels, except motor	'1 770 336	2.3
Cost of purchased water, sewer and other utilities	'1 641 616	'2.3
Purchased communication services	'1 462 427	1.9
Purchased computer related communication services	'150 011	'7.3
Purchased telephone, fax and other communication services	'1 312 416	'2.2
7221, Full-service restaurants		
Operating expenses, total	'99 302 387	'1.0
Lease and rental payments	'7 992 425	2.6
Lease and rental payments for land, buildings, store space and offices	'7 472 530	2.7
Lease and rental payments for machinery and equipment	'519 894	7.2
Cost of purchased repair and maintenance services	'2 252 031	'2.9
Cost of purchased repair and maintenance services for buildings and related structures	'1 182 917	5.4
Cost of purchased repair and maintenance services for machinery and equipment	'1 069 114	2.7
Purchased utilities, total	'5 041 593	'1.9
Cost of purchased electricity	'3 220 361	'2.6
Cost of purchased fuels, except motor	'988 001	2.1
Cost of purchased water, sewer and other utilities	'833 231	3.8
Purchased communication services	'651 015	2.9
Purchased computer related communication services	'76 666	'11.9
Purchased telephone, fax and other communication services	'574 349	3.2
7222, Limited-service eating places		
Operating expenses, total	'92 841 769	'1.1
Lease and rental payments	'8 402 159	2.7
Lease and rental payments for land, buildings, store space and offices	'8 093 345	2.9
Lease and rental payments for machinery and equipment	'308 815	'7.3
Cost of purchased repair and maintenance services	'1 969 318	2.4
Cost of purchased repair and maintenance services for buildings and related structures	'777 978	5.2
Cost of purchased repair and maintenance services for machinery and equipment	'1 191 341	3.0
Purchased utilities, total	'4 224 970	1.5
Cost of purchased electricity	'2 986 496	1.4
Cost of purchased fuels, except motor	'622 403	4.7
Cost of purchased water, sewer and other utilities	'616 070	'4.1
Purchased communication services	'590 223	3.6
Purchased computer related communication services	'51 265	'12.1
Purchased telephone, fax and other communication services	'538 759	3.6
7223, Special food services		
Operating expenses, total	'17 431 895	'1.4
Lease and rental payments	'1 060 376	4.1
Lease and rental payments for land, buildings, store space and offices	'951 519	4.3
Lease and rental payments for machinery and equipment	'108 857	'10.8
Cost of purchased repair and maintenance services	'305 133	6.3
Cost of purchased repair and maintenance services for buildings and related structures	S	S
Cost of purchased repair and maintenance services for machinery and equipment	'177 716	'7.4
Purchased utilities, total	S	S
Cost of purchased electricity	S	S
Cost of purchased fuels, except motor	'54 060	4.4
Cost of purchased water, sewer and other utilities	'100 837	'7.2
Purchased communication services	S	S
Purchased computer related communication services	S	S
Purchased telephone, fax and other communication services	S	S

See footnotes at end of table.

Table 22. **Selected Detailed Operating Expenses for NAICS (2002) Sector 72 by Kind of Business: 2002—Con.**

[Data include enterprise support locations. Coefficients of variation represent the estimated relative standard error of the estimate. Information on confidentiality protection and the meaning of abbreviations and symbols can be found in the introductory text. For explanation of terms, see Appendix A. For information on estimation procedures, sampling error, and nonsampling error, see methodology section in Appendix C]

Kind of business and item	Amount (\$1,000)	Coefficient of variation (percent)
72, ACCOMMODATION AND FOOD SERVICES—Con.		
722, Food services and drinking places—Con.		
7224, Drinking places (alcoholic beverages)		
Operating expenses, total	S	S
Lease and rental payments	'1 008 654	3.7
Lease and rental payments for land, buildings, store space and offices	'940 200	3.7
Lease and rental payments for machinery and equipment	'68 454	'9.4
Cost of purchased repair and maintenance services	'247 446	4.0
Cost of purchased repair and maintenance services for buildings and related structures	'149 530	'6.4
Cost of purchased repair and maintenance services for machinery and equipment	'97 916	4.3
Purchased utilities, total	'600 540	2.8
Cost of purchased electricity	'403 191	2.4
Cost of purchased fuels, except motor	'105 872	'9.2
Cost of purchased water, sewer and other utilities	'91 478	3.4
Purchased communication services	'84 730	3.7
Purchased computer related communication services	'5 935	'9.7
Purchased telephone, fax and other communication services	'78 795	3.9

Note: Detail may not add to total because of rounding.

Source: 2002 Business Expenses Survey.

Table 23. Revenue and Operating Expenses for NAICS (1997) Sector 81 by Kind of Business: 2002

[Data include enterprise support locations. Coefficients of variation represent the estimated relative standard error of the estimate. Information on confidentiality protection and the meaning of abbreviations and symbols can be found in the introductory text. For explanation of terms, see Appendix A. For information on estimation procedures, sampling error, and nonsampling error, see methodology section in Appendix C.]

Kind of business and item	Amount (\$1,000)	Coefficient of variation of amount (percent)	Percent of total operating expenses ¹ (percent)	Coefficient of variation of percent (percent)
81, OTHER SERVICES (EXCEPT PUBLIC ADMINISTRATION)				
Revenue.....	359 186 731	X	X	X
Operating expenses, total.....	263 635 359	.5	73.4	.5
Annual payroll.....	86 329 930	.6	32.7	.7
Employer costs for fringe benefits.....	15 602 208	.7	5.9	.6
Contract labor costs including temporary help.....	S	S	S	S
Expensed computer related supplies.....	1 126 285	3.3	.4	3.0
Cost of purchased packaging and containers.....	319 254	3.2	.1	3.2
Other materials and supplies not for resale.....	24 609 078	3.2	9.3	2.9
Purchased utilities, total.....	6 486 614	1.4	2.5	1.5
Cost of purchased transportation, shipping and warehousing services.....	2 812 827	1.4	1.1	1.4
Cost of purchased repair and maintenance services.....	2 914 330	1.9	1.1	1.8
Cost of purchased printing services.....	2 627 809	6.1	1.0	5.8
Cost of purchased advertising and promotional services.....	5 775 549	2.9	2.2	2.9
Cost of purchased legal services.....	1 553 204	4.7	.6	5.0
Cost of purchased accounting, auditing, and bookkeeping services.....	1 735 362	1.3	.7	1.3
Cost of purchased management consulting, administrative services and other professional services.....	4 592 224	3.2	1.7	3.3
Purchased communication services.....	2 846 905	1.4	1.1	1.4
Cost of purchased custom coded original software (expensed) including adaptation of off-the-shelf software.....	153 379	6.3	.1	6.2
Cost of system support design and services including web design.....	230 786	4.1	.1	4.1
Cost of data processing and other purchased computer services, except communications.....	204 074	5.7	.1	5.5
Lease and rental payments.....	13 902 899	1.9	5.3	1.8
Cost of insurance.....	5 073 335	1.3	1.9	1.4
Taxes and license fees.....	3 474 959	2.7	1.3	2.8
Depreciation and amortization charges.....	9 597 751	1.0	3.6	1.2
Other operating expenses.....	S	S	S	S
811, Repair and maintenance				
Revenue.....	141 122 551	X	X	X
Operating expenses, total.....	97 766 490	1.0	69.3	1.0
Annual payroll.....	37 030 738	1.0	37.9	1.1
Employer costs for fringe benefits.....	6 272 186	1.3	6.4	1.2
Contract labor costs including temporary help.....	1 911 802	4.0	2.0	4.0
Expensed computer related supplies.....	408 333	2.7	.4	2.8
Cost of purchased packaging and containers.....	148 808	3.2	.2	3.3
Other materials and supplies not for resale.....	14 791 773	5.0	15.1	4.5
Purchased utilities, total.....	2 016 592	2.5	2.1	2.2
Cost of purchased transportation, shipping and warehousing services.....	737 626	3.0	.8	3.2
Cost of purchased repair and maintenance services.....	836 947	3.8	.9	3.8
Cost of purchased printing services.....	S	S	S	S
Cost of purchased advertising and promotional services.....	1 812 559	2.3	1.9	2.6
Cost of purchased legal services.....	345 425	4.5	.4	5.0
Cost of purchased accounting, auditing, and bookkeeping services.....	621 708	3.1	.6	2.9
Cost of purchased management consulting, administrative services and other professional services.....	543 722	2.5	.6	2.6
Purchased communication services.....	1 020 946	2.8	1.0	3.2
Cost of purchased custom coded original software (expensed) including adaptation of off-the-shelf software.....	64 312	11.2	.1	10.8
Cost of system support design and services including web design.....	44 168	5.4	—	5.3
Cost of data processing and other purchased computer services, except communications.....	56 101	8.8	.1	8.8
Lease and rental payments.....	5 296 113	3.0	5.4	3.0
Cost of insurance.....	2 337 409	1.9	2.4	1.8
Taxes and license fees.....	1 360 959	3.8	1.4	3.7
Depreciation and amortization charges.....	3 605 216	2.0	3.7	2.1
Other operating expenses.....	S	S	S	S
8111, Automotive repair and maintenance				
Revenue.....	87 401 413	X	X	X
Operating expenses, total.....	62 078 445	1.4	71.0	1.4
Annual payroll.....	22 387 612	1.5	36.1	1.6
Employer costs for fringe benefits.....	3 431 365	1.5	5.5	1.6
Contract labor costs including temporary help.....	747 325	9.7	1.2	10.1
Expensed computer related supplies.....	211 049	5.6	.3	5.3
Cost of purchased packaging and containers.....	21 317	15.1	—	14.9
Other materials and supplies not for resale.....	11 002 520	6.6	17.7	5.7
Purchased utilities, total.....	1 469 919	3.0	2.4	2.7
Cost of purchased transportation, shipping and warehousing services.....	265 392	5.8	.4	6.3
Cost of purchased repair and maintenance services.....	459 009	5.1	.7	5.3
Cost of purchased printing services.....	S	S	S	S
Cost of purchased advertising and promotional services.....	1 393 860	2.8	2.2	3.2
Cost of purchased legal services.....	196 750	7.3	.3	8.3
Cost of purchased accounting, auditing, and bookkeeping services.....	390 115	5.2	.6	5.0
Cost of purchased management consulting, administrative services and other professional services.....	220 118	5.5	.4	5.8
Purchased communication services.....	580 193	3.9	.9	4.1
Cost of purchased custom coded original software (expensed) including adaptation of off-the-shelf software.....	55 823	13.3	.1	12.7
Cost of system support design and services including web design.....	30 926	7.2	—	7.0
Cost of data processing and other purchased computer services, except communications.....	32 344	15.8	.1	16.0
Lease and rental payments.....	3 916 339	4.0	6.3	4.1
Cost of insurance.....	1 574 650	2.1	2.5	2.2
Taxes and license fees.....	1 013 136	5.4	1.6	5.4
Depreciation and amortization charges.....	1 906 503	3.0	3.1	3.4
Other operating expenses.....	S	S	S	S

See footnotes at end of table.

Table 23. Revenue and Operating Expenses for NAICS (1997) Sector 81 by Kind of Business: 2002—Con.

[Data include enterprise support locations. Coefficients of variation represent the estimated relative standard error of the estimate. Information on confidentiality protection and the meaning of abbreviations and symbols can be found in the introductory text. For explanation of terms, see Appendix A. For information on estimation procedures, sampling error, and nonsampling error, see methodology section in Appendix C.]

Kind of business and item	Amount (\$1,000)	Coefficient of variation of amount (percent)	Percent of total operating expenses ¹ (percent)	Coefficient of variation of percent (percent)
81, OTHER SERVICES (EXCEPT PUBLIC ADMINISTRATION)—Con.				
811, Repair and maintenance—Con.				
8111, Automotive repair and maintenance—Con.				
81111, Automotive mechanical and electrical repair and maintenance				
Revenue.....	44 596 595	X	X	X
Operating expenses, total.....	31 271 244	1.4	70.1	1.4
Annual payroll.....	11 262 090	2.0	36.0	2.1
Employer costs for fringe benefits.....	1 869 850	2.5	6.0	2.7
Contract labor costs including temporary help.....	315 800	8.6	1.0	9.3
Expensed computer related supplies.....	116 373	9.3	.4	8.9
Cost of purchased packaging and containers.....	7 195	11.3	—	11.4
Other materials and supplies not for resale.....	4 999 211	7.0	16.0	6.1
Purchased utilities, total.....	668 167	5.6	2.1	5.8
Cost of purchased transportation, shipping and warehousing services.....	134 757	5.6	.4	5.5
Cost of purchased repair and maintenance services.....	190 235	11.3	.6	13.2
Cost of purchased printing services.....	S	S	S	S
Cost of purchased advertising and promotional services.....	711 481	4.1	2.3	4.0
Cost of purchased legal services.....	110 367	10.9	.4	11.4
Cost of purchased accounting, auditing, and bookkeeping services.....	215 915	6.2	.7	6.0
Cost of purchased management consulting, administrative services and other professional services.....	79 612	11.0	.3	13.1
Purchased communication services.....	296 413	6.3	.9	6.1
Cost of purchased custom coded original software (expensed) including adaptation of off-the-shelf software.....	14 535	12.6	—	13.6
Cost of system support design and services including web design.....	10 354	16.2	—	15.6
Cost of data processing and other purchased computer services, except communications.....	S	S	S	S
Lease and rental payments.....	2 081 717	5.6	6.7	6.1
Cost of insurance.....	857 106	3.6	2.7	3.8
Taxes and license fees.....	583 200	7.3	1.9	7.2
Depreciation and amortization charges.....	963 241	3.6	3.1	4.6
Other operating expenses.....	S	S	S	S
81112, Automotive body, paint, interior, and glass repair				
Revenue.....	29 623 366	X	X	X
Operating expenses, total.....	21 846 118	2.8	73.7	2.8
Annual payroll.....	7 844 594	3.3	35.9	3.9
Employer costs for fringe benefits.....	1 083 557	3.4	5.0	3.5
Contract labor costs including temporary help.....	256 563	18.5	1.2	23.5
Expensed computer related supplies.....	66 256	8.1	.3	7.5
Cost of purchased packaging and containers.....	S	S	S	S
Other materials and supplies not for resale.....	S	S	S	S
Purchased utilities, total.....	366 289	4.1	1.7	4.3
Cost of purchased transportation, shipping and warehousing services.....	92 208	11.6	.4	11.8
Cost of purchased repair and maintenance services.....	147 604	8.1	.7	8.8
Cost of purchased printing services.....	18 158	18.3	.1	18.0
Cost of purchased advertising and promotional services.....	447 477	4.6	2.0	5.5
Cost of purchased legal services.....	47 876	9.7	.2	9.9
Cost of purchased accounting, auditing, and bookkeeping services.....	116 631	12.6	.5	11.5
Cost of purchased management consulting, administrative services and other professional services.....	70 817	8.6	.3	7.9
Purchased communication services.....	211 809	4.4	1.0	5.7
Cost of purchased custom coded original software (expensed) including adaptation of off-the-shelf software.....	37 801	18.1	.2	17.0
Cost of system support design and services including web design.....	9 286	13.2	—	14.1
Cost of data processing and other purchased computer services, except communications.....	S	S	S	S
Lease and rental payments.....	1 152 835	6.5	5.3	5.4
Cost of insurance.....	510 361	3.6	2.3	3.5
Taxes and license fees.....	240 183	8.5	1.1	7.8
Depreciation and amortization charges.....	484 910	6.2	2.2	6.7
Other operating expenses.....	S	S	S	S
81119, Other automotive repair and maintenance				
Revenue.....	13 181 452	X	X	X
Operating expenses, total.....	8 961 084	1.3	68.0	1.3
Annual payroll.....	3 280 928	1.8	36.6	1.5
Employer costs for fringe benefits.....	477 958	2.8	5.3	2.3
Contract labor costs including temporary help.....	S	S	S	S
Expensed computer related supplies.....	28 420	5.8	.3	5.3
Cost of purchased packaging and containers.....	S	S	S	S
Other materials and supplies not for resale.....	817 517	6.5	9.1	5.7
Purchased utilities, total.....	S	S	S	S
Cost of purchased transportation, shipping and warehousing services.....	S	S	S	S
Cost of purchased repair and maintenance services.....	121 170	6.0	1.4	5.8
Cost of purchased printing services.....	17 282	6.6	.2	6.5
Cost of purchased advertising and promotional services.....	234 902	4.1	2.6	3.8
Cost of purchased legal services.....	38 507	6.8	.4	7.0
Cost of purchased accounting, auditing, and bookkeeping services.....	57 569	3.9	.6	4.0
Cost of purchased management consulting, administrative services and other professional services.....	S	S	S	S
Purchased communication services.....	71 971	3.8	.8	4.2
Cost of purchased custom coded original software (expensed) including adaptation of off-the-shelf software.....	S	S	S	S
Cost of system support design and services including web design.....	11 286	7.5	.1	7.6
Cost of data processing and other purchased computer services, except communications.....	2 454	14.9	—	15.2
Lease and rental payments.....	681 786	3.5	7.6	3.1
Cost of insurance.....	S	S	S	S
Taxes and license fees.....	189 753	3.3	2.1	3.2
Depreciation and amortization charges.....	S	S	S	S
Other operating expenses.....	S	S	S	S

See footnotes at end of table.

Table 23. Revenue and Operating Expenses for NAICS (1997) Sector 81 by Kind of Business: 2002—Con.

[Data include enterprise support locations. Coefficients of variation represent the estimated relative standard error of the estimate. Information on confidentiality protection and the meaning of abbreviations and symbols can be found in the introductory text. For explanation of terms, see Appendix A. For information on estimation procedures, sampling error, and nonsampling error, see methodology section in Appendix C.]

Kind of business and item	Amount (\$1,000)	Coefficient of variation of amount (percent)	Percent of total operating expenses ¹ (percent)	Coefficient of variation of percent (percent)
81, OTHER SERVICES (EXCEPT PUBLIC ADMINISTRATION)—Con.				
811, Repair and maintenance—Con.				
8112, Electronic and precision equipment repair and maintenance				
Revenue.....	16 451 174	X	X	X
Operating expenses, total.....	\$	\$	\$	\$
Annual payroll.....	\$	\$	\$	\$
Employer costs for fringe benefits.....	\$	\$	\$	\$
Contract labor costs including temporary help.....	\$	\$	\$	\$
Expensed computer related supplies.....	\$	\$	\$	\$
Cost of purchased packaging and containers.....	\$	\$	\$	\$
Other materials and supplies not for resale.....	\$	\$	\$	\$
Purchased utilities, total.....	\$	\$	\$	\$
Cost of purchased transportation, shipping and warehousing services.....	\$	\$	\$	\$
Cost of purchased repair and maintenance services.....	\$	\$	\$	\$
Cost of purchased printing services.....	\$	\$	\$	\$
Cost of purchased advertising and promotional services.....	\$	\$	\$	\$
Cost of purchased legal services.....	\$	\$	\$	\$
Cost of purchased accounting, auditing, and bookkeeping services.....	\$	\$	\$	\$
Cost of purchased management consulting, administrative services and other professional services.....	\$	\$	\$	\$
Purchased communication services.....	\$	\$	\$	\$
Cost of purchased custom coded original software (expensed) including adaptation of off-the-shelf software.....	\$	\$	\$	\$
Cost of system support design and services including web design.....	\$	\$	\$	\$
Cost of data processing and other purchased computer services, except communications.....	\$	\$	\$	\$
Lease and rental payments.....	\$	\$	\$	\$
Cost of insurance.....	\$	\$	\$	\$
Taxes and license fees.....	\$	\$	\$	\$
Depreciation and amortization charges.....	\$	\$	\$	\$
Other operating expenses.....	\$	\$	\$	\$
8113, Commercial and industrial machinery and equipment (except automotive and electronic) repair and maintenance				
Revenue.....	20 120 765	X	X	X
Operating expenses, total.....	\$	\$	\$	\$
Annual payroll.....	\$	\$	\$	\$
Employer costs for fringe benefits.....	\$	\$	\$	\$
Contract labor costs including temporary help.....	\$	\$	\$	\$
Expensed computer related supplies.....	\$	\$	\$	\$
Cost of purchased packaging and containers.....	\$	\$	\$	\$
Other materials and supplies not for resale.....	\$	\$	\$	\$
Purchased utilities, total.....	\$	\$	\$	\$
Cost of purchased transportation, shipping and warehousing services.....	\$	\$	\$	\$
Cost of purchased repair and maintenance services.....	\$	\$	\$	\$
Cost of purchased printing services.....	\$	\$	\$	\$
Cost of purchased advertising and promotional services.....	\$	\$	\$	\$
Cost of purchased legal services.....	\$	\$	\$	\$
Cost of purchased accounting, auditing, and bookkeeping services.....	\$	\$	\$	\$
Cost of purchased management consulting, administrative services and other professional services.....	\$	\$	\$	\$
Purchased communication services.....	\$	\$	\$	\$
Cost of purchased custom coded original software (expensed) including adaptation of off-the-shelf software.....	\$	\$	\$	\$
Cost of system support design and services including web design.....	\$	\$	\$	\$
Cost of data processing and other purchased computer services, except communications.....	\$	\$	\$	\$
Lease and rental payments.....	\$	\$	\$	\$
Cost of insurance.....	\$	\$	\$	\$
Taxes and license fees.....	\$	\$	\$	\$
Depreciation and amortization charges.....	\$	\$	\$	\$
Other operating expenses.....	\$	\$	\$	\$
8114, Personal and household goods repair and maintenance				
Revenue.....	17 149 199	X	X	X
Operating expenses, total.....	10 547 490	1.1	61.5	1.1
Annual payroll.....	3 431 035	2.9	32.5	2.6
Employer costs for fringe benefits.....	696 167	2.7	6.6	2.4
Contract labor costs including temporary help.....	\$	\$	\$	\$
Expensed computer related supplies.....	\$	\$	\$	\$
Cost of purchased packaging and containers.....	\$	\$	\$	\$
Other materials and supplies not for resale.....	\$	\$	\$	\$
Purchased utilities, total.....	\$	\$	\$	\$
Cost of purchased transportation, shipping and warehousing services.....	\$	\$	\$	\$
Cost of purchased repair and maintenance services.....	83 556	8.4	.8	7.8
Cost of purchased printing services.....	\$	\$	\$	\$
Cost of purchased advertising and promotional services.....	221 065	6.8	2.1	6.8
Cost of purchased legal services.....	\$	\$	\$	\$
Cost of purchased accounting, auditing, and bookkeeping services.....	\$	\$	\$	\$
Cost of purchased management consulting, administrative services and other professional services.....	51 155	11.0	.5	11.5
Purchased communication services.....	142 654	3.3	1.4	3.8
Cost of purchased custom coded original software (expensed) including adaptation of off-the-shelf software.....	\$	\$	\$	\$
Cost of system support design and services including web design.....	3 351	13.4	1	14.5
Cost of data processing and other purchased computer services, except communications.....	\$	\$	\$	\$
Lease and rental payments.....	481 441	2.7	4.6	3.0
Cost of insurance.....	\$	\$	\$	\$
Taxes and license fees.....	\$	\$	\$	\$
Depreciation and amortization charges.....	\$	\$	\$	\$
Other operating expenses.....	\$	\$	\$	\$

See footnotes at end of table.

Table 23. Revenue and Operating Expenses for NAICS (1997) Sector 81 by Kind of Business: 2002—Con.

[Data include enterprise support locations. Coefficients of variation represent the estimated relative standard error of the estimate. Information on confidentiality protection and the meaning of abbreviations and symbols can be found in the introductory text. For explanation of terms, see Appendix A. For information on estimation procedures, sampling error, and nonsampling error, see methodology section in Appendix C.]

Kind of business and item	Amount (\$1,000)	Coefficient of variation of amount (percent)	Percent of total operating expenses ¹ (percent)	Coefficient of variation of percent (percent)
81, OTHER SERVICES (EXCEPT PUBLIC ADMINISTRATION)—Con.				
811, Repair and maintenance—Con.				
8114, Personal and household goods repair and maintenance—Con.				
81141, Home and garden equipment and appliance repair and maintenance				
Revenue.....	5 375 674	X	X	X
Operating expenses, total.....	3 732 703	1.8	69.4	1.8
Annual payroll.....	1 380 728	3.9	37.0	3.4
Employer costs for fringe benefits.....	349 378	3.1	9.4	2.4
Contract labor costs including temporary help.....	\$	\$	\$	\$
Expensed computer related supplies.....	11 108	13.5	.3	13.9
Cost of purchased packaging and containers.....	\$	\$	\$	\$
Other materials and supplies not for resale.....	616 028	11.3	16.5	10.5
Purchased utilities, total.....	35 838	7.7	1.0	6.6
Cost of purchased transportation, shipping and warehousing services.....	38 369	6.2	1.0	6.4
Cost of purchased repair and maintenance services.....	19 268	13.3	.5	13.2
Cost of purchased printing services.....	4 688	5.9	.1	5.9
Cost of purchased advertising and promotional services.....	72 031	5.9	1.9	7.3
Cost of purchased legal services.....	6 061	6.8	.2	7.9
Cost of purchased accounting, auditing, and bookkeeping services.....	19 040	9.7	.5	9.6
Cost of purchased management consulting, administrative services and other professional services.....	\$	\$	\$	\$
Purchased communication services.....	57 214	4.5	1.5	4.3
Cost of purchased custom coded original software (expensed) including adaptation of off-the-shelf software.....	\$	\$	\$	\$
Cost of system support design and services including web design.....	\$	\$	\$	\$
Cost of data processing and other purchased computer services, except communications.....	25	12.7	—	14.3
Lease and rental payments.....	108 626	7.8	2.9	7.9
Cost of insurance.....	102 107	4.8	2.7	4.7
Taxes and license fees.....	34 340	12.1	.9	12.4
Depreciation and amortization charges.....	121 836	4.5	3.3	4.5
Other operating expenses.....	697 181	5.4	18.7	5.5
81142, Reupholstery and furniture repair				
Revenue.....	1 976 705	X	X	X
Operating expenses, total.....	1 417 793	2.3	71.7	2.3
Annual payroll.....	434 980	3.8	30.7	3.1
Employer costs for fringe benefits.....	62 732	6.0	4.4	5.4
Contract labor costs including temporary help.....	118 701	16.2	8.4	14.1
Expensed computer related supplies.....	7 837	13.1	.6	11.8
Cost of purchased packaging and containers.....	3 472	8.3	.2	8.6
Other materials and supplies not for resale.....	\$	\$	\$	\$
Purchased utilities, total.....	30 508	5.3	2.2	5.6
Cost of purchased transportation, shipping and warehousing services.....	17 280	7.2	1.2	7.2
Cost of purchased repair and maintenance services.....	7 822	7.5	.6	7.7
Cost of purchased printing services.....	1 233	10.4	.1	9.3
Cost of purchased advertising and promotional services.....	\$	\$	\$	\$
Cost of purchased legal services.....	2 907	6.9	.2	6.8
Cost of purchased accounting, auditing, and bookkeeping services.....	11 241	3.4	.8	3.3
Cost of purchased management consulting, administrative services and other professional services.....	\$	\$	\$	\$
Purchased communication services.....	20 212	4.8	1.4	3.7
Cost of purchased custom coded original software (expensed) including adaptation of off-the-shelf software.....	\$	\$	\$	\$
Cost of system support design and services including web design.....	\$	\$	\$	\$
Cost of data processing and other purchased computer services, except communications.....	\$	\$	\$	\$
Lease and rental payments.....	101 571	7.8	7.2	7.7
Cost of insurance.....	33 632	4.8	2.4	3.5
Taxes and license fees.....	18 668	7.9	1.3	7.9
Depreciation and amortization charges.....	25 960	12.8	1.8	12.6
Other operating expenses.....	\$	\$	\$	\$
81143, Footwear and leather goods repair				
Revenue.....	318 541	X	X	X
Operating expenses, total.....	\$	\$	\$	\$
Annual payroll.....	52 851	4.6	\$	\$
Employer costs for fringe benefits.....	\$	\$	\$	\$
Contract labor costs including temporary help.....	\$	\$	\$	\$
Expensed computer related supplies.....	\$	\$	\$	\$
Cost of purchased packaging and containers.....	\$	\$	\$	\$
Other materials and supplies not for resale.....	\$	\$	\$	\$
Purchased utilities, total.....	\$	\$	\$	\$
Cost of purchased transportation, shipping and warehousing services.....	\$	\$	\$	\$
Cost of purchased repair and maintenance services.....	1 285	7.8	\$	\$
Cost of purchased printing services.....	\$	\$	\$	\$
Cost of purchased advertising and promotional services.....	\$	\$	\$	\$
Cost of purchased legal services.....	\$	\$	\$	\$
Cost of purchased accounting, auditing, and bookkeeping services.....	\$	\$	\$	\$
Cost of purchased management consulting, administrative services and other professional services.....	\$	\$	\$	\$
Purchased communication services.....	2 460	4.9	\$	\$
Cost of purchased custom coded original software (expensed) including adaptation of off-the-shelf software.....	\$	\$	\$	\$
Cost of system support design and services including web design.....	\$	\$	\$	\$
Cost of data processing and other purchased computer services, except communications.....	12	9.7	\$	\$
Lease and rental payments.....	23 524	5.5	\$	\$
Cost of insurance.....	\$	\$	\$	\$
Taxes and license fees.....	\$	\$	\$	\$
Depreciation and amortization charges.....	\$	\$	\$	\$
Other operating expenses.....	\$	\$	\$	\$

See footnotes at end of table.

Table 23. Revenue and Operating Expenses for NAICS (1997) Sector 81 by Kind of Business: 2002—Con.

[Data include enterprise support locations. Coefficients of variation represent the estimated relative standard error of the estimate. Information on confidentiality protection and the meaning of abbreviations and symbols can be found in the introductory text. For explanation of terms, see Appendix A. For information on estimation procedures, sampling error, and nonsampling error, see methodology section in Appendix C.]

Kind of business and item	Amount (\$1,000)	Coefficient of variation of amount (percent)	Percent of total operating expenses ¹ (percent)	Coefficient of variation of percent (percent)
81, OTHER SERVICES (EXCEPT PUBLIC ADMINISTRATION)—Con.				
811, Repair and maintenance—Con.				
8114, Personal and household goods repair and maintenance—Con.				
81149, Other personal and household goods repair and maintenance				
Revenue.....	9 478 279	X	X	X
Operating expenses, total.....	\$	\$	\$	\$
Annual payroll.....	1 562 475	5.1		
Employer costs for fringe benefits.....	277 465	4.6		
Contract labor costs including temporary help.....	\$	\$		
Expensed computer related supplies.....	\$	\$		
Cost of purchased packaging and containers.....	\$	\$		
Other materials and supplies not for resale.....	\$	\$		
Purchased utilities, total.....	\$	\$		
Cost of purchased transportation, shipping and warehousing services.....	\$	\$		
Cost of purchased repair and maintenance services.....	\$	\$		
Cost of purchased printing services.....	\$	\$		
Cost of purchased advertising and promotional services.....	\$	\$		
Cost of purchased legal services.....	\$	\$		
Cost of purchased accounting, auditing, and bookkeeping services.....	\$	\$		
Cost of purchased management consulting, administrative services and other professional services.....	\$	\$		
Purchased communication services.....	\$	\$		
Cost of purchased custom coded original software (expensed) including adaptation of off-the-shelf software.....	\$	\$		
Cost of system support design and services including web design.....	\$	\$		
Cost of data processing and other purchased computer services, except communications.....	\$	\$		
Lease and rental payments.....	\$	\$		
Cost of insurance.....	\$	\$		
Taxes and license fees.....	\$	\$		
Depreciation and amortization charges.....	\$	\$		
Other operating expenses.....	\$	\$		
812, Personal and laundry services ²				
Revenue.....	105 099 764	X	X	X
Operating expenses, total.....	73 446 570	.4	69.9	.4
Annual payroll.....	24 629 687	1.0	33.5	.8
Employer costs for fringe benefits.....	3 867 277	1.3	5.3	1.3
Contract labor costs including temporary help.....	\$	\$		
Expensed computer related supplies.....	\$	\$		
Cost of purchased packaging and containers.....	157 492	4.6		4.8
Other materials and supplies not for resale.....	\$	\$		
Purchased utilities, total.....	\$	\$		
Cost of purchased transportation, shipping and warehousing services.....	\$	\$		
Cost of purchased repair and maintenance services.....	918 159	2.0	1.3	2.0
Cost of purchased printing services.....	285 744	4.0	.4	4.0
Cost of purchased advertising and promotional services.....	\$	\$		
Cost of purchased legal services.....	\$	\$		
Cost of purchased accounting, auditing, and bookkeeping services.....	\$	\$		
Cost of purchased management consulting, administrative services and other professional services.....	\$	\$		
Purchased communication services.....	\$	\$		
Cost of purchased custom coded original software (expensed) including adaptation of off-the-shelf software.....	24 923	4.3	—	4.3
Cost of system support design and services including web design.....	23 782	4.8	—	4.8
Cost of data processing and other purchased computer services, except communications.....	22 610	6.8	—	6.8
Lease and rental payments.....	6 473 775	2.0	8.8	2.1
Cost of insurance.....	\$	\$		
Taxes and license fees.....	\$	\$		
Depreciation and amortization charges.....	\$	\$		
Other operating expenses.....	\$	\$		
8121, Personal care services				
Revenue.....	33 799 666	X	X	X
Operating expenses, total.....	\$	\$	\$	\$
Annual payroll.....	8 601 000	1.8		
Employer costs for fringe benefits.....	966 108	2.7		
Contract labor costs including temporary help.....	\$	\$		
Expensed computer related supplies.....	\$	\$		
Cost of purchased packaging and containers.....	\$	\$		
Other materials and supplies not for resale.....	\$	\$		
Purchased utilities, total.....	\$	\$		
Cost of purchased transportation, shipping and warehousing services.....	\$	\$		
Cost of purchased repair and maintenance services.....	207 630	4.9		
Cost of purchased printing services.....	77 920	13.9		
Cost of purchased advertising and promotional services.....	\$	\$		
Cost of purchased legal services.....	\$	\$		
Cost of purchased accounting, auditing, and bookkeeping services.....	\$	\$		
Cost of purchased management consulting, administrative services and other professional services.....	\$	\$		
Purchased communication services.....	250 276	4.0		
Cost of purchased custom coded original software (expensed) including adaptation of off-the-shelf software.....	3 387	17.3		
Cost of system support design and services including web design.....	5 726	6.2		
Cost of data processing and other purchased computer services, except communications.....	6 740	10.6		
Lease and rental payments.....	2 472 329	2.4		
Cost of insurance.....	\$	\$		
Taxes and license fees.....	\$	\$		
Depreciation and amortization charges.....	\$	\$		
Other operating expenses.....	\$	\$		

See footnotes at end of table.

Table 23. Revenue and Operating Expenses for NAICS (1997) Sector 81 by Kind of Business: 2002—Con.

[Data include enterprise support locations. Coefficients of variation represent the estimated relative standard error of the estimate. Information on confidentiality protection and the meaning of abbreviations and symbols can be found in the introductory text. For explanation of terms, see Appendix A. For information on estimation procedures, sampling error, and nonsampling error, see methodology section in Appendix C.]

Kind of business and item	Amount (\$1,000)	Coefficient of variation of amount (percent)	Percent of total operating expenses ¹ (percent)	Coefficient of variation of percent (percent)
81, OTHER SERVICES (EXCEPT PUBLIC ADMINISTRATION)—Con.				
812, Personal and laundry services²—Con.				
8121, Personal care services—Con.				
81211, Hair, nail, and skin care services				
Revenue	28 487 423	X	X	X
Operating expenses, total	\$	\$	\$	\$
Annual payroll	7 438 591	2.0		
Employer costs for fringe benefits	827 524	3.0		
Contract labor costs including temporary help	\$	\$	\$	\$
Expensed computer related supplies	\$	\$	\$	\$
Cost of purchased packaging and containers	\$	\$	\$	\$
Other materials and supplies not for resale	\$	\$	\$	\$
Purchased utilities, total	\$	\$	\$	\$
Cost of purchased transportation, shipping and warehousing services	\$	\$	\$	\$
Cost of purchased repair and maintenance services	177 203	5.1		
Cost of purchased printing services	\$	\$	\$	\$
Cost of purchased advertising and promotional services	\$	\$	\$	\$
Cost of purchased legal services	\$	\$	\$	\$
Cost of purchased accounting, auditing, and bookkeeping services	\$	\$	\$	\$
Cost of purchased management consulting, administrative services and other professional services	\$	\$	\$	\$
Purchased communication services	198 913	4.9		
Cost of purchased custom coded original software (expensed) including adaptation of off-the-shelf software ..	\$	\$	\$	\$
Cost of system support design and services including web design	3 119	6.1		
Cost of data processing and other purchased computer services, except communications	6 183	11.4		
Lease and rental payments	2 164 003	2.7		
Cost of insurance	\$	\$	\$	\$
Taxes and license fees	\$	\$	\$	\$
Depreciation and amortization charges	\$	\$	\$	\$
Other operating expenses	\$	\$	\$	\$
812111, Barber shops				
Revenue	2 176 940	X	X	X
Operating expenses, total	\$	\$	\$	\$
Annual payroll	242 331	5.9		
Employer costs for fringe benefits	28 172	5.6		
Contract labor costs including temporary help	\$	\$	\$	\$
Expensed computer related supplies	\$	\$	\$	\$
Cost of purchased packaging and containers	\$	\$	\$	\$
Other materials and supplies not for resale	\$	\$	\$	\$
Purchased utilities, total	\$	\$	\$	\$
Cost of purchased transportation, shipping and warehousing services	\$	\$	\$	\$
Cost of purchased repair and maintenance services	\$	\$	\$	\$
Cost of purchased printing services	\$	\$	\$	\$
Cost of purchased advertising and promotional services	\$	\$	\$	\$
Cost of purchased legal services	\$	\$	\$	\$
Cost of purchased accounting, auditing, and bookkeeping services	\$	\$	\$	\$
Cost of purchased management consulting, administrative services and other professional services	\$	\$	\$	\$
Purchased communication services	\$	\$	\$	\$
Cost of purchased custom coded original software (expensed) including adaptation of off-the-shelf software ..	\$	\$	\$	\$
Cost of system support design and services including web design	\$	\$	\$	\$
Cost of data processing and other purchased computer services, except communications	\$	\$	\$	\$
Lease and rental payments	\$	\$	\$	\$
Cost of insurance	\$	\$	\$	\$
Taxes and license fees	\$	\$	\$	\$
Depreciation and amortization charges	\$	\$	\$	\$
Other operating expenses	\$	\$	\$	\$
812112, Beauty salons				
Revenue	23 469 660	X	X	X
Operating expenses, total	15 758 625	1.2	67.1	1.2
Annual payroll	6 918 706	2.2	43.9	1.4
Employer costs for fringe benefits	763 176	3.3	4.8	2.9
Contract labor costs including temporary help	\$	\$	\$	\$
Expensed computer related supplies	\$	\$	\$	\$
Cost of purchased packaging and containers	\$	\$	\$	\$
Other materials and supplies not for resale	\$	\$	\$	\$
Purchased utilities, total	\$	\$	\$	\$
Cost of purchased transportation, shipping and warehousing services	\$	\$	\$	\$
Cost of purchased repair and maintenance services	151 457	5.6	1.0	6.1
Cost of purchased printing services	\$	\$	\$	\$
Cost of purchased advertising and promotional services	\$	\$	\$	\$
Cost of purchased legal services	\$	\$	\$	\$
Cost of purchased accounting, auditing, and bookkeeping services	\$	\$	\$	\$
Cost of purchased management consulting, administrative services and other professional services	\$	\$	\$	\$
Purchased communication services	174 771	5.6	1.1	6.5
Cost of purchased custom coded original software (expensed) including adaptation of off-the-shelf software ..	\$	\$	\$	\$
Cost of system support design and services including web design	3 029	6.3	—	6.4
Cost of data processing and other purchased computer services, except communications	5 590	12.7	—	13.3
Lease and rental payments	1 748 712	3.2	11.1	3.0
Cost of insurance	\$	\$	\$	\$
Taxes and license fees	\$	\$	\$	\$
Depreciation and amortization charges	\$	\$	\$	\$
Other operating expenses	\$	\$	\$	\$

See footnotes at end of table.

Table 23. Revenue and Operating Expenses for NAICS (1997) Sector 81 by Kind of Business: 2002—Con.

[Data include enterprise support locations. Coefficients of variation represent the estimated relative standard error of the estimate. Information on confidentiality protection and the meaning of abbreviations and symbols can be found in the introductory text. For explanation of terms, see Appendix A. For information on estimation procedures, sampling error, and nonsampling error, see methodology section in Appendix C.]

Kind of business and item	Amount (\$1,000)	Coefficient of variation of amount (percent)	Percent of total operating expenses ¹ (percent)	Coefficient of variation of percent (percent)
81, OTHER SERVICES (EXCEPT PUBLIC ADMINISTRATION)—Con.				
812, Personal and laundry services ² —Con.				
8121, Personal care services—Con.				
81211, Hair, nail, and skin care services—Con.				
812113, Nails salons				
Revenue.....	2 840 823	X	X	X
Operating expenses, total.....	\$	\$	\$	\$
Annual payroll.....	277 554	5.9		
Employer costs for fringe benefits.....	\$	\$	\$	\$
Contract labor costs including temporary help.....	\$	\$	\$	\$
Expensed computer related supplies.....	\$	\$	\$	\$
Cost of purchased packaging and containers.....	\$	\$	\$	\$
Other materials and supplies not for resale.....	\$	\$	\$	\$
Purchased utilities, total.....	\$	\$	\$	\$
Cost of purchased transportation, shipping and warehousing services.....	\$	\$	\$	\$
Cost of purchased repair and maintenance services.....	\$	\$	\$	\$
Cost of purchased printing services.....	\$	\$	\$	\$
Cost of purchased advertising and promotional services.....	\$	\$	\$	\$
Cost of purchased legal services.....	\$	\$	\$	\$
Cost of purchased accounting, auditing, and bookkeeping services.....	\$	\$	\$	\$
Cost of purchased management consulting, administrative services and other professional services.....	\$	\$	\$	\$
Purchased communication services.....	\$	\$	\$	\$
Cost of purchased custom coded original software (expensed) including adaptation of off-the-shelf software.....	\$	\$	\$	\$
Cost of system support design and services including web design.....	\$	\$	\$	\$
Cost of data processing and other purchased computer services, except communications.....	\$	\$	\$	\$
Lease and rental payments.....	\$	\$	\$	\$
Cost of insurance.....	\$	\$	\$	\$
Taxes and license fees.....	\$	\$	\$	\$
Depreciation and amortization charges.....	\$	\$	\$	\$
Other operating expenses.....	\$	\$	\$	\$
81219, Other personal care services				
Revenue.....	5 312 243	X	X	X
Operating expenses, total.....	\$	\$	\$	\$
Annual payroll.....	1 162 409	2.3		
Employer costs for fringe benefits.....	138 584	3.0		
Contract labor costs including temporary help.....	\$	\$	\$	\$
Expensed computer related supplies.....	\$	\$	\$	\$
Cost of purchased packaging and containers.....	2 086	5.8		
Other materials and supplies not for resale.....	\$	\$	\$	\$
Purchased utilities, total.....	\$	\$	\$	\$
Cost of purchased transportation, shipping and warehousing services.....	\$	\$	\$	\$
Cost of purchased repair and maintenance services.....	30 427	9.7		
Cost of purchased printing services.....	\$	\$	\$	\$
Cost of purchased advertising and promotional services.....	363 641	4.8		
Cost of purchased legal services.....	24 266	4.1		
Cost of purchased accounting, auditing, and bookkeeping services.....	\$	\$	\$	\$
Cost of purchased management consulting, administrative services and other professional services.....	\$	\$	\$	\$
Purchased communication services.....	51 363	3.9		
Cost of purchased custom coded original software (expensed) including adaptation of off-the-shelf software.....	1 219	12.9		
Cost of system support design and services including web design.....	2 607	10.2		
Cost of data processing and other purchased computer services, except communications.....	\$	\$	\$	\$
Lease and rental payments.....	308 326	3.5		
Cost of insurance.....	\$	\$	\$	\$
Taxes and license fees.....	\$	\$	\$	\$
Depreciation and amortization charges.....	\$	\$	\$	\$
Other operating expenses.....	\$	\$	\$	\$
8122, Death care services				
Revenue.....	15 026 137	X	X	X
Operating expenses, total.....	11 494 784	1.3	76.5	1.3
Annual payroll.....	4 213 095	2.8	36.7	2.5
Employer costs for fringe benefits.....	857 291	4.8	7.5	4.5
Contract labor costs including temporary help.....	\$	\$	\$	\$
Expensed computer related supplies.....	24 939	6.4	.2	6.5
Cost of purchased packaging and containers.....	\$	\$	\$	\$
Other materials and supplies not for resale.....	1 102 231	8.1	9.6	7.2
Purchased utilities, total.....	267 638	2.5	2.3	2.4
Cost of purchased transportation, shipping and warehousing services.....	35 269	6.6	.3	6.8
Cost of purchased repair and maintenance services.....	164 458	5.8	1.4	6.6
Cost of purchased printing services.....	43 966	9.3	.4	8.9
Cost of purchased advertising and promotional services.....	324 596	5.2	2.8	5.9
Cost of purchased legal services.....	46 088	6.4	.4	6.1
Cost of purchased accounting, auditing, and bookkeeping services.....	101 475	3.8	.9	4.1
Cost of purchased management consulting, administrative services and other professional services.....	96 809	19.9	.8	18.8
Purchased communication services.....	117 112	5.6	1.0	5.7
Cost of purchased custom coded original software (expensed) including adaptation of off-the-shelf software.....	1 667	19.4	—	18.9
Cost of system support design and services including web design.....	2 097	9.7	—	9.3
Cost of data processing and other purchased computer services, except communications.....	2 176	7.6	—	7.7
Lease and rental payments.....	438 127	7.7	3.8	8.4
Cost of insurance.....	266 166	3.9	2.3	3.8
Taxes and license fees.....	234 981	2.5	2.0	2.2
Depreciation and amortization charges.....	589 021	4.2	5.1	4.1
Other operating expenses.....	\$	\$	\$	\$

See footnotes at end of table.

Table 23. Revenue and Operating Expenses for NAICS (1997) Sector 81 by Kind of Business: 2002—Con.

[Data include enterprise support locations. Coefficients of variation represent the estimated relative standard error of the estimate. Information on confidentiality protection and the meaning of abbreviations and symbols can be found in the introductory text. For explanation of terms, see Appendix A. For information on estimation procedures, sampling error, and nonsampling error, see methodology section in Appendix C.]

Kind of business and item	Amount (\$1,000)	Coefficient of variation of amount (percent)	Percent of total operating expenses ¹ (percent)	Coefficient of variation of percent (percent)
81, OTHER SERVICES (EXCEPT PUBLIC ADMINISTRATION)—Con.				
812, Personal and laundry services²—Con.				
8122, Death care services—Con.				
81221, Funeral homes and funeral services				
Revenue.....	11 710 083	X	X	X
Operating expenses, total.....	8 852 307	1.7	75.6	1.7
Annual payroll.....	3 246 587	3.6	36.7	3.2
Employer costs for fringe benefits.....	626 767	6.5	7.1	5.9
Contract labor costs including temporary help.....	S	S	S	S
Expensed computer related supplies.....	21 297	7.0	.2	7.4
Cost of purchased packaging and containers.....	S	S	S	S
Other materials and supplies not for resale.....	849 127	10.7	9.6	9.5
Purchased utilities, total.....	202 438	3.0	2.3	3.2
Cost of purchased transportation, shipping and warehousing services.....	27 867	8.8	.3	8.9
Cost of purchased repair and maintenance services.....	115 509	6.6	1.3	7.6
Cost of purchased printing services.....	35 712	10.9	.4	10.5
Cost of purchased advertising and promotional services.....	277 809	6.2	3.1	6.7
Cost of purchased legal services.....	28 564	8.5	.3	8.5
Cost of purchased accounting, auditing, and bookkeeping services.....	83 435	5.1	.9	5.2
Cost of purchased management consulting, administrative services and other professional services.....	47 014	16.8	.5	16.1
Purchased communication services.....	97 610	6.4	1.1	6.6
Cost of purchased custom coded original software (expensed) including adaptation of off-the-shelf software.....	S	S	S	S
Cost of system support design and services including web design.....	1 281	11.9	—	11.9
Cost of data processing and other purchased computer services, except communications.....	1 230	12.5	—	12.9
Lease and rental payments.....	399 468	8.3	4.5	9.1
Cost of insurance.....	204 389	4.6	2.3	4.3
Taxes and license fees.....	200 100	2.9	2.3	2.6
Depreciation and amortization charges.....	466 039	4.9	5.3	4.9
Other operating expenses.....	S	S	S	S
81222, Cemeteries and crematories				
Revenue.....	3 316 054	X	X	X
Operating expenses, total.....	2 642 477	1.0	79.7	1.0
Annual payroll.....	966 508	1.3	36.6	.8
Employer costs for fringe benefits.....	230 524	2.2	8.7	2.3
Contract labor costs including temporary help.....	32 918	18.9	1.2	18.2
Expensed computer related supplies.....	3 642	7.2	.1	7.4
Cost of purchased packaging and containers.....	S	S	S	S
Other materials and supplies not for resale.....	253 104	2.2	9.6	2.3
Purchased utilities, total.....	65 200	3.2	2.5	3.3
Cost of purchased transportation, shipping and warehousing services.....	7 403	4.5	.3	4.1
Cost of purchased repair and maintenance services.....	48 949	7.9	1.9	7.1
Cost of purchased printing services.....	8 254	9.5	.3	9.4
Cost of purchased advertising and promotional services.....	46 786	11.1	1.8	9.9
Cost of purchased legal services.....	17 524	6.1	.7	5.8
Cost of purchased accounting, auditing, and bookkeeping services.....	18 040	7.5	.7	7.1
Cost of purchased management consulting, administrative services and other professional services.....	S	S	S	S
Purchased communication services.....	19 502	4.2	.7	4.0
Cost of purchased custom coded original software (expensed) including adaptation of off-the-shelf software.....	S	S	S	S
Cost of system support design and services including web design.....	815	14.8	—	14.3
Cost of data processing and other purchased computer services, except communications.....	946	9.8	—	9.3
Lease and rental payments.....	38 659	10.0	1.5	9.1
Cost of insurance.....	61 777	4.0	2.3	4.7
Taxes and license fees.....	34 881	2.6	1.3	2.9
Depreciation and amortization charges.....	122 982	4.0	4.7	3.8
Other operating expenses.....	612 527	1.9	23.2	1.9
8123, Drycleaning and laundry services				
Revenue.....	22 184 753	X	X	X
Operating expenses, total.....	18 937 655	.9	85.4	.9
Annual payroll.....	7 261 256	1.3	38.3	.9
Employer costs for fringe benefits.....	1 257 885	1.1	6.6	1.2
Contract labor costs including temporary help.....	224 377	13.5	1.2	13.1
Expensed computer related supplies.....	54 430	4.3	.3	4.2
Cost of purchased packaging and containers.....	74 002	8.9	.4	8.8
Other materials and supplies not for resale.....	2 095 846	2.6	11.1	2.3
Purchased utilities, total.....	1 279 984	2.2	6.8	2.0
Cost of purchased transportation, shipping and warehousing services.....	89 710	5.4	.5	5.3
Cost of purchased repair and maintenance services.....	263 157	4.4	1.4	4.4
Cost of purchased printing services.....	49 166	10.8	.3	10.9
Cost of purchased advertising and promotional services.....	178 714	5.1	.9	4.8
Cost of purchased legal services.....	58 709	5.6	.3	6.0
Cost of purchased accounting, auditing, and bookkeeping services.....	102 152	4.0	.5	4.2
Cost of purchased management consulting, administrative services and other professional services.....	62 533	16.9	.3	17.0
Purchased communication services.....	146 407	8.6	.8	9.0
Cost of purchased custom coded original software (expensed) including adaptation of off-the-shelf software.....	5 101	7.2	—	7.0
Cost of system support design and services including web design.....	7 041	12.8	—	12.9
Cost of data processing and other purchased computer services, except communications.....	S	S	S	S
Lease and rental payments.....	1 220 281	6.5	6.4	6.6
Cost of insurance.....	329 031	3.3	1.7	3.2
Taxes and license fees.....	229 746	5.6	1.2	5.7
Depreciation and amortization charges.....	1 372 232	2.6	7.2	2.4
Other operating expenses.....	S	S	S	S

See footnotes at end of table.

Table 23. Revenue and Operating Expenses for NAICS (1997) Sector 81 by Kind of Business: 2002—Con.

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Kind of business and item	Amount (\$1,000)	Coefficient of variation of amount (percent)	Percent of total operating expenses ¹ (percent)	Coefficient of variation of percent (percent)
81, OTHER SERVICES (EXCEPT PUBLIC ADMINISTRATION)—Con.				
812, Personal and laundry services²—Con.				
8123, Drycleaning and laundry services—Con.				
81231, Coin-operated laundries and drycleaners				
Revenue.....	4 216 696	X	X	X
Operating expenses, total.....	S	S	S	S
Annual payroll.....	757 824	3.3	S	S
Employer costs for fringe benefits.....	128 570	3.5	S	S
Contract labor costs including temporary help.....	39 362	19.4	S	S
Expensed computer related supplies.....	2 512	13.3	S	S
Cost of purchased packaging and containers.....	S	S	S	S
Other materials and supplies not for resale.....	152 040	8.6	S	S
Purchased utilities, total.....	444 558	3.5	S	S
Cost of purchased transportation, shipping and warehousing services.....	9 818	8.2	S	S
Cost of purchased repair and maintenance services.....	52 524	16.6	S	S
Cost of purchased printing services.....	1 666	13.1	S	S
Cost of purchased advertising and promotional services.....	15 268	7.3	S	S
Cost of purchased legal services.....	9 239	4.2	S	S
Cost of purchased accounting, auditing, and bookkeeping services.....	15 953	6.4	S	S
Cost of purchased management consulting, administrative services and other professional services.....	15 812	16.3	S	S
Purchased communication services.....	28 060	5.0	S	S
Cost of purchased custom coded original software (expensed) including adaptation of off-the-shelf software.....	S	S	S	S
Cost of system support design and services including web design.....	105	3.7	S	S
Cost of data processing and other purchased computer services, except communications.....	1 343	9.5	S	S
Lease and rental payments.....	320 731	5.7	S	S
Cost of insurance.....	79 782	3.9	S	S
Taxes and license fees.....	46 534	6.5	S	S
Depreciation and amortization charges.....	479 933	3.4	S	S
Other operating expenses.....	S	S	S	S
81232, Drycleaning and laundry services (except coin-operated)				
Revenue.....	8 672 717	X	X	X
Operating expenses, total.....	6 947 332	2.0	80.1	2.0
Annual payroll.....	2 841 819	2.9	40.9	1.9
Employer costs for fringe benefits.....	S	S	S	S
Contract labor costs including temporary help.....	S	S	S	S
Expensed computer related supplies.....	16 216	15.4	.2	14.9
Cost of purchased packaging and containers.....	S	S	S	S
Other materials and supplies not for resale.....	475 254	5.7	6.8	6.7
Purchased utilities, total.....	442 014	5.4	6.4	5.1
Cost of purchased transportation, shipping and warehousing services.....	S	S	S	S
Cost of purchased repair and maintenance services.....	82 366	8.8	1.2	9.2
Cost of purchased printing services.....	S	S	S	S
Cost of purchased advertising and promotional services.....	87 823	10.3	1.3	9.9
Cost of purchased legal services.....	11 774	19.2	.2	20.7
Cost of purchased accounting, auditing, and bookkeeping services.....	62 935	6.0	.9	7.2
Cost of purchased management consulting, administrative services and other professional services.....	S	S	S	S
Purchased communication services.....	67 106	19.1	1.0	19.2
Cost of purchased custom coded original software (expensed) including adaptation of off-the-shelf software.....	S	S	S	S
Cost of system support design and services including web design.....	S	S	S	S
Cost of data processing and other purchased computer services, except communications.....	S	S	S	S
Lease and rental payments.....	737 043	10.7	10.6	10.7
Cost of insurance.....	142 296	5.2	2.0	5.3
Taxes and license fees.....	103 679	9.8	1.5	10.3
Depreciation and amortization charges.....	295 637	9.8	4.3	9.0
Other operating expenses.....	S	S	S	S
81233, Linen and uniform supply				
Revenue.....	9 295 340	X	X	X
Operating expenses, total.....	8 880 807	1.1	95.5	1.1
Annual payroll.....	3 661 612	1.1	41.2	.5
Employer costs for fringe benefits.....	747 349	1.9	8.4	1.8
Contract labor costs including temporary help.....	84 642	8.4	1.0	7.7
Expensed computer related supplies.....	35 702	3.8	.4	3.1
Cost of purchased packaging and containers.....	37 462	5.1	.4	4.5
Other materials and supplies not for resale.....	1 468 552	3.3	16.5	2.5
Purchased utilities, total.....	393 411	1.7	4.4	2.2
Cost of purchased transportation, shipping and warehousing services.....	63 929	4.3	.7	3.5
Cost of purchased repair and maintenance services.....	128 267	4.5	1.4	5.4
Cost of purchased printing services.....	27 571	5.1	.3	4.4
Cost of purchased advertising and promotional services.....	75 623	3.9	.9	3.3
Cost of purchased legal services.....	37 696	6.7	.4	6.7
Cost of purchased accounting, auditing, and bookkeeping services.....	23 263	4.5	.3	5.5
Cost of purchased management consulting, administrative services and other professional services.....	S	S	S	S
Purchased communication services.....	51 241	3.1	.6	3.5
Cost of purchased custom coded original software (expensed) including adaptation of off-the-shelf software.....	3 557	4.4	—	4.5
Cost of system support design and services including web design.....	5 593	8.8	.1	9.2
Cost of data processing and other purchased computer services, except communications.....	1 959	7.4	—	7.3
Lease and rental payments.....	162 507	5.7	1.8	6.9
Cost of insurance.....	106 953	4.3	1.2	4.0
Taxes and license fees.....	79 533	6.6	.9	6.4
Depreciation and amortization charges.....	596 662	3.4	6.7	4.1
Other operating expenses.....	S	S	S	S

See footnotes at end of table.

Table 23. Revenue and Operating Expenses for NAICS (1997) Sector 81 by Kind of Business: 2002—Con.

[Data include enterprise support locations. Coefficients of variation represent the estimated relative standard error of the estimate. Information on confidentiality protection and the meaning of abbreviations and symbols can be found in the introductory text. For explanation of terms, see Appendix A. For information on estimation procedures, sampling error, and nonsampling error, see methodology section in Appendix C.]

Kind of business and item	Amount (\$1,000)	Coefficient of variation of amount (percent)	Percent of total operating expenses ¹ (percent)	Coefficient of variation of percent (percent)
81, OTHER SERVICES (EXCEPT PUBLIC ADMINISTRATION)—Con.				
812, Personal and laundry services ² —Con.				
8129, Other personal services ²				
Revenue	34 089 208	X	X	X
Operating expenses, total	\$	\$	\$	\$
Annual payroll	4 554 335	1.9		
Employer costs for fringe benefits	785 993	2.3		
Contract labor costs including temporary help	\$	\$		
Expensed computer related supplies	\$	\$		
Cost of purchased packaging and containers	25 998	4.4		
Other materials and supplies not for resale	\$	\$		
Purchased utilities, total	\$	\$		
Cost of purchased transportation, shipping and warehousing services	\$	\$		
Cost of purchased repair and maintenance services	282 914	2.7		
Cost of purchased printing services	\$	\$		
Cost of purchased advertising and promotional services	\$	\$		
Cost of purchased legal services	\$	\$		
Cost of purchased accounting, auditing, and bookkeeping services	\$	\$		
Cost of purchased management consulting, administrative services and other professional services	\$	\$		
Purchased communication services	\$	\$		
Cost of purchased custom coded original software (expensed) including adaptation of off-the-shelf software	\$	\$		
Cost of system support design and services including web design	8 918	3.5		
Cost of data processing and other purchased computer services, except communications	6 671	9.5		
Lease and rental payments	2 343 039	2.7		
Cost of insurance	\$	\$		
Taxes and license fees	\$	\$		
Depreciation and amortization charges	\$	\$		
Other operating expenses	\$	\$		
81292, Photofinishing				
Revenue	4 148 887	X	X	X
Operating expenses, total	\$	\$	\$	\$
Annual payroll	\$	\$		
Employer costs for fringe benefits	\$	\$		
Contract labor costs including temporary help	\$	\$		
Expensed computer related supplies	\$	\$		
Cost of purchased packaging and containers	\$	\$		
Other materials and supplies not for resale	\$	\$		
Purchased utilities, total	\$	\$		
Cost of purchased transportation, shipping and warehousing services	\$	\$		
Cost of purchased repair and maintenance services	\$	\$		
Cost of purchased printing services	\$	\$		
Cost of purchased advertising and promotional services	\$	\$		
Cost of purchased legal services	\$	\$		
Cost of purchased accounting, auditing, and bookkeeping services	\$	\$		
Cost of purchased management consulting, administrative services and other professional services	\$	\$		
Purchased communication services	\$	\$		
Cost of purchased custom coded original software (expensed) including adaptation of off-the-shelf software	\$	\$		
Cost of system support design and services including web design	\$	\$		
Cost of data processing and other purchased computer services, except communications	\$	\$		
Lease and rental payments	\$	\$		
Cost of insurance	\$	\$		
Taxes and license fees	\$	\$		
Depreciation and amortization charges	\$	\$		
Other operating expenses	\$	\$		
81293, Parking lots and garages				
Revenue	7 129 357	X	X	X
Operating expenses, total	\$	\$	\$	\$
Annual payroll	\$	\$		
Employer costs for fringe benefits	\$	\$		
Contract labor costs including temporary help	\$	\$		
Expensed computer related supplies	\$	\$		
Cost of purchased packaging and containers	\$	\$		
Other materials and supplies not for resale	\$	\$		
Purchased utilities, total	\$	\$		
Cost of purchased transportation, shipping and warehousing services	\$	\$		
Cost of purchased repair and maintenance services	\$	\$		
Cost of purchased printing services	\$	\$		
Cost of purchased advertising and promotional services	\$	\$		
Cost of purchased legal services	\$	\$		
Cost of purchased accounting, auditing, and bookkeeping services	\$	\$		
Cost of purchased management consulting, administrative services and other professional services	\$	\$		
Purchased communication services	\$	\$		
Cost of purchased custom coded original software (expensed) including adaptation of off-the-shelf software	\$	\$		
Cost of system support design and services including web design	\$	\$		
Cost of data processing and other purchased computer services, except communications	\$	\$		
Lease and rental payments	\$	\$		
Cost of insurance	\$	\$		
Taxes and license fees	\$	\$		
Depreciation and amortization charges	\$	\$		
Other operating expenses	\$	\$		

See footnotes at end of table.

Table 23. Revenue and Operating Expenses for NAICS (1997) Sector 81 by Kind of Business: 2002—Con.

[Data include enterprise support locations. Coefficients of variation represent the estimated relative standard error of the estimate. Information on confidentiality protection and the meaning of abbreviations and symbols can be found in the introductory text. For explanation of terms, see Appendix A. For information on estimation procedures, sampling error, and nonsampling error, see methodology section in Appendix C.]

Kind of business and item	Amount (\$1,000)	Coefficient of variation of amount (percent)	Percent of total operating expenses ¹ (percent)	Coefficient of variation of percent (percent)
81, OTHER SERVICES (EXCEPT PUBLIC ADMINISTRATION)—Con.				
812, Personal and laundry services ² —Con.				
8129, Other personal services ² —Con.				
81299, All other personal services				
Revenue.....	22 810 964	X	X	X
Operating expenses, total.....	\$	\$	\$	\$
Annual payroll.....	\$	\$	\$	\$
Employer costs for fringe benefits.....	\$	\$	\$	\$
Contract labor costs including temporary help.....	\$	\$	\$	\$
Expensed computer related supplies.....	\$	\$	\$	\$
Cost of purchased packaging and containers.....	\$	\$	\$	\$
Other materials and supplies not for resale.....	\$	\$	\$	\$
Purchased utilities, total.....	\$	\$	\$	\$
Cost of purchased transportation, shipping and warehousing services.....	\$	\$	\$	\$
Cost of purchased repair and maintenance services.....	\$	\$	\$	\$
Cost of purchased printing services.....	\$	\$	\$	\$
Cost of purchased advertising and promotional services.....	\$	\$	\$	\$
Cost of purchased legal services.....	\$	\$	\$	\$
Cost of purchased accounting, auditing, and bookkeeping services.....	\$	\$	\$	\$
Cost of purchased management consulting, administrative services and other professional services.....	\$	\$	\$	\$
Purchased communication services.....	\$	\$	\$	\$
Cost of purchased custom coded original software (expensed) including adaptation of off-the-shelf software.....	\$	\$	\$	\$
Cost of system support design and services including web design.....	\$	\$	\$	\$
Cost of data processing and other purchased computer services, except communications.....	\$	\$	\$	\$
Lease and rental payments.....	\$	\$	\$	\$
Cost of insurance.....	\$	\$	\$	\$
Taxes and license fees.....	\$	\$	\$	\$
Depreciation and amortization charges.....	\$	\$	\$	\$
Other operating expenses.....	\$	\$	\$	\$
813, Religious, grantmaking, civic, professional, and similar organizations³				
Revenue.....	112 964 416	X	X	X
Operating expenses, total.....	92 422 299	.9	81.8	.9
Annual payroll.....	24 669 505	1.2	26.7	1.0
Employer costs for fringe benefits.....	5 462 744	1.5	5.9	1.1
Contract labor costs including temporary help.....	1 247 927	5.4	1.4	5.6
Expensed computer related supplies.....	264 740	5.8	.3	5.1
Cost of purchased packaging and containers.....	12 954	8.4	—	8.7
Other materials and supplies not for resale.....	2 192 732	4.9	2.4	4.7
Purchased utilities, total.....	1 996 359	3.2	2.2	3.7
Cost of purchased transportation, shipping and warehousing services.....	1 426 037	3.1	1.5	3.2
Cost of purchased repair and maintenance services.....	1 159 225	4.4	1.3	4.2
Cost of purchased printing services.....	2 078 139	6.7	2.2	6.2
Cost of purchased advertising and promotional services.....	1 662 203	8.9	1.8	8.8
Cost of purchased legal services.....	855 693	8.5	.9	9.0
Cost of purchased accounting, auditing, and bookkeeping services.....	563 884	2.1	.6	2.1
Cost of purchased management consulting, administrative services and other professional services.....	3 480 269	4.2	3.8	4.4
Purchased communication services.....	732 815	2.1	.8	2.3
Cost of purchased custom coded original software (expensed) including adaptation of off-the-shelf software.....	64 144	12.9	.1	12.8
Cost of system support design and services including web design.....	162 836	5.6	.2	5.6
Cost of data processing and other purchased computer services, except communications.....	125 363	9.1	.1	9.1
Lease and rental payments.....	2 133 011	3.1	2.3	3.2
Cost of insurance.....	1 242 832	4.4	1.3	4.5
Taxes and license fees.....	1 059 885	8.4	1.1	8.2
Depreciation and amortization charges.....	2 229 029	2.6	2.4	2.7
Other operating expenses.....	37 599 972	1.8	40.7	1.2
8132, Grantmaking and giving services				
Revenue.....	46 275 707	X	X	X
Operating expenses, total.....	33 281 112	2.3	71.9	2.3
Annual payroll.....	5 181 015	2.0	15.6	2.1
Employer costs for fringe benefits.....	1 185 081	2.1	3.6	1.8
Contract labor costs including temporary help.....	278 079	8.0	.8	7.6
Expensed computer related supplies.....	70 654	8.9	.2	6.8
Cost of purchased packaging and containers.....	\$	\$	\$	\$
Other materials and supplies not for resale.....	\$	\$	\$	\$
Purchased utilities, total.....	513 796	10.6	1.5	10.7
Cost of purchased transportation, shipping and warehousing services.....	299 536	6.5	.9	6.3
Cost of purchased repair and maintenance services.....	113 937	4.1	.3	4.6
Cost of purchased printing services.....	420 020	5.8	1.3	5.6
Cost of purchased advertising and promotional services.....	262 885	10.4	.8	12.4
Cost of purchased legal services.....	136 342	9.6	.4	10.2
Cost of purchased accounting, auditing, and bookkeeping services.....	159 341	4.3	.5	3.8
Cost of purchased management consulting, administrative services and other professional services.....	1 371 396	10.5	4.1	10.9
Purchased communication services.....	172 335	3.5	.5	4.2
Cost of purchased custom coded original software (expensed) including adaptation of off-the-shelf software.....	20 828	17.1	.1	14.1
Cost of system support design and services including web design.....	36 588	11.7	.1	12.8
Cost of data processing and other purchased computer services, except communications.....	30 721	12.2	.1	11.9
Lease and rental payments.....	507 464	5.5	1.5	5.9
Cost of insurance.....	120 573	5.1	.4	5.7
Taxes and license fees.....	95 767	8.9	.3	8.5
Depreciation and amortization charges.....	437 949	3.8	1.3	4.9
Other operating expenses.....	21 786 709	3.3	65.5	1.3

See footnotes at end of table.

Table 23. Revenue and Operating Expenses for NAICS (1997) Sector 81 by Kind of Business: 2002—Con.

[Data include enterprise support locations. Coefficients of variation represent the estimated relative standard error of the estimate. Information on confidentiality protection and the meaning of abbreviations and symbols can be found in the introductory text. For explanation of terms, see Appendix A. For information on estimation procedures, sampling error, and nonsampling error, see methodology section in Appendix C.]

Kind of business and item	Amount (\$1,000)	Coefficient of variation of amount (percent)	Percent of total operating expenses ¹ (percent)	Coefficient of variation of percent (percent)
81, OTHER SERVICES (EXCEPT PUBLIC ADMINISTRATION)—Con.				
813, Religious, grantmaking, civic, professional, and similar organizations³—Con.				
8133, Social advocacy organizations				
Revenue.....	12 058 846	X	X	X
Operating expenses, total.....	10 799 595	1.4	89.6	1.4
Annual payroll.....	3 615 210	2.5	33.5	2.4
Employer costs for fringe benefits.....	736 708	3.2	6.8	3.3
Contract labor costs including temporary help.....	282 012	11.5	2.6	11.0
Expensed computer related supplies.....	28 118	6.8	.3	7.4
Cost of purchased packaging and containers.....	2 552	10.0	—	9.1
Other materials and supplies not for resale.....	303 859	7.8	2.8	7.4
Purchased utilities, total.....	65 990	8.0	.6	7.7
Cost of purchased transportation, shipping and warehousing services.....	380 636	8.8	3.5	8.0
Cost of purchased repair and maintenance services.....	77 859	10.4	.7	11.3
Cost of purchased printing services.....	352 682	5.7	3.3	5.4
Cost of purchased advertising and promotional services.....	232 990	9.9	2.2	9.9
Cost of purchased legal services.....	54 035	8.4	.5	8.2
Cost of purchased accounting, auditing, and bookkeeping services.....	71 573	5.7	.7	5.3
Cost of purchased management consulting, administrative services and other professional services.....	592 440	5.1	5.5	4.8
Purchased communication services.....	112 946	4.5	1.0	4.7
Cost of purchased custom coded original software (expensed) including adaptation of off-the-shelf software.....	5 340	7.4	—	7.7
Cost of system support design and services including web design.....	S	S	S	S
Cost of data processing and other purchased computer services, except communications.....	15 501	10.8	.1	10.8
Lease and rental payments.....	310 103	4.8	2.9	5.1
Cost of insurance.....	76 240	5.4	.7	5.3
Taxes and license fees.....	39 250	6.4	.4	5.5
Depreciation and amortization charges.....	197 406	6.8	1.8	6.4
Other operating expenses.....	S	S	S	S
8134, Civic and social organizations				
Revenue.....	11 120 513	X	X	X
Operating expenses, total.....	9 837 856	1.5	88.5	1.5
Annual payroll.....	3 742 162	2.7	38.0	2.0
Employer costs for fringe benefits.....	698 157	2.8	7.1	2.3
Contract labor costs including temporary help.....	117 024	17.0	1.2	16.5
Expensed computer related supplies.....	25 843	10.8	.3	11.9
Cost of purchased packaging and containers.....	S	S	S	S
Other materials and supplies not for resale.....	551 939	10.4	5.6	9.6
Purchased utilities, total.....	422 753	3.9	4.3	3.8
Cost of purchased transportation, shipping and warehousing services.....	119 276	6.4	1.2	6.2
Cost of purchased repair and maintenance services.....	222 370	6.7	2.3	7.2
Cost of purchased printing services.....	138 216	6.1	1.4	6.6
Cost of purchased advertising and promotional services.....	106 752	9.5	1.1	8.9
Cost of purchased legal services.....	S	S	S	S
Cost of purchased accounting, auditing, and bookkeeping services.....	70 806	5.1	.7	4.8
Cost of purchased management consulting, administrative services and other professional services.....	120 300	10.7	1.2	11.1
Purchased communication services.....	83 134	5.1	.8	4.8
Cost of purchased custom coded original software (expensed) including adaptation of off-the-shelf software.....	S	S	S	S
Cost of system support design and services including web design.....	8 710	15.7	.1	15.6
Cost of data processing and other purchased computer services, except communications.....	11 991	9.1	.1	9.9
Lease and rental payments.....	221 385	9.0	2.3	9.0
Cost of insurance.....	247 829	4.8	2.5	5.6
Taxes and license fees.....	128 787	6.7	1.3	6.8
Depreciation and amortization charges.....	410 817	3.7	4.2	3.7
Other operating expenses.....	S	S	S	S

See footnotes at end of table.

Table 23. **Revenue and Operating Expenses for NAICS (1997) Sector 81 by Kind of Business: 2002—Con.**

[Data include enterprise support locations. Coefficients of variation represent the estimated relative standard error of the estimate. Information on confidentiality protection and the meaning of abbreviations and symbols can be found in the introductory text. For explanation of terms, see Appendix A. For information on estimation procedures, sampling error, and nonsampling error, see methodology section in Appendix C.]

Kind of business and item	Amount (\$1,000)	Coefficient of variation of amount (percent)	Percent of total operating expenses ¹ (percent)	Coefficient of variation of percent (percent)
81, OTHER SERVICES (EXCEPT PUBLIC ADMINISTRATION)—Con.				
813, Religious, grantmaking, civic, professional, and similar organizations ³ —Con.				
8139, Business, professional, labor, political, and similar organizations ⁴				
Revenue	43 509 350	X	X	X
Operating expenses, total	38 503 736	1.3	88.5	1.3
Annual payroll	12 131 118	1.7	31.5	1.1
Employer costs for fringe benefits	2 842 798	2.3	7.4	1.8
Contract labor costs including temporary help	570 811	10.4	1.5	10.4
Expensed computer related supplies	140 126	7.7	.4	7.6
Cost of purchased packaging and containers	7 014	15.7	—	16.5
Other materials and supplies not for resale	823 138	10.3	2.1	9.4
Purchased utilities, total	1 428 859	4.1	3.7	4.1
Cost of purchased transportation, shipping and warehousing services	626 590	4.4	1.6	4.1
Cost of purchased repair and maintenance services	745 059	6.7	1.9	6.8
Cost of purchased printing services	1 167 221	9.7	3.0	9.0
Cost of purchased advertising and promotional services	1 060 177	13.0	2.8	12.9
Cost of purchased legal services	622 395	10.5	1.6	10.3
Cost of purchased accounting, auditing, and bookkeeping services	262 165	4.6	.7	4.4
Cost of purchased management consulting, administrative services and other professional services	1 396 133	4.4	3.6	3.9
Purchased communication services	364 400	4.3	.9	4.3
Cost of purchased custom coded original software (expensed) including adaptation of off-the-shelf software	32 951	19.2	.1	19.1
Cost of system support design and services including web design	102 177	8.5	.3	8.8
Cost of data processing and other purchased computer services, except communications	67 150	16.4	.2	16.9
Lease and rental payments	1 094 058	4.4	2.8	4.4
Cost of insurance	798 190	6.2	2.1	6.2
Taxes and license fees	796 082	11.3	2.1	10.6
Depreciation and amortization charges	1 182 857	4.1	3.1	4.0
Other operating expenses	10 242 268	2.4	26.6	2.3

¹For data amounts presented for total operating expenses, the percentage represents total operating expenses as a percent of revenue.

²Excludes NAICS 81291, Pet Care Services, out of scope.

³Excludes NAICS 8131, Religious Organizations, out of scope.

⁴Excludes NAICS 81393, Labor Unions and Similar Labor Organizations; and NAICS 81394, Political Organizations, out of scope.

Note 1: Detail may not add to total because of rounding.

Note 2: The following NAICS industries are out-of-scope: NAICS 81291, Pet Care Services; NAICS 8131, Religious Organizations; NAICS 81393, Labor Unions and Similar Organizations; NAICS 81394, Political Organizations; and NAICS 814, Private Household.

Sources: 2002 Business Expenses Survey and 2002 Economic Census.

Table 24. Selected Detailed Operating Expenses for NAICS (1997) Sector 81 by Kind of Business: 2002

[Data include enterprise support locations. Coefficients of variation represent the estimated relative standard error of the estimate. Information on confidentiality protection and the meaning of abbreviations and symbols can be found in the introductory text. For explanation of terms, see Appendix A. For information on estimation procedures, sampling error, and nonsampling error, see methodology section in Appendix C.]

Kind of business and item	Amount (\$1,000)	Coefficient of variation (percent)
81, OTHER SERVICES (EXCEPT PUBLIC ADMINISTRATION)		
Operating expenses, total	263 635 359	.5
Lease and rental payments	13 902 899	1.9
Lease and rental payments for land, buildings, store space and offices	12 339 663	1.9
Lease and rental payments for machinery and equipment	1 563 236	4.1
Cost of purchased repair and maintenance services	2 914 330	1.9
Cost of purchased repair and maintenance services for buildings and related structures	1 665 749	2.6
Cost of purchased repair and maintenance services for machinery and equipment	1 248 581	2.4
Purchased utilities, total	6 486 614	1.4
Cost of purchased electricity	3 631 759	1.3
Cost of purchased fuels, except motor	1 358 516	3.8
Cost of purchased water, sewer and other utilities	1 496 340	2.9
Purchased communication services	2 846 905	1.4
Purchased computer related communication services	385 236	2.7
Purchased telephone, fax and other communication services	2 461 669	1.6
811, Repair and maintenance		
Operating expenses, total	97 766 490	1.0
Lease and rental payments	5 296 113	3.0
Lease and rental payments for land, buildings, store space and offices	4 567 659	3.1
Lease and rental payments for machinery and equipment	728 454	7.7
Cost of purchased repair and maintenance services	836 947	3.8
Cost of purchased repair and maintenance services for buildings and related structures	342 825	4.7
Cost of purchased repair and maintenance services for machinery and equipment	494 122	4.2
Purchased utilities, total	2 016 592	2.5
Cost of purchased electricity	1 253 971	3.0
Cost of purchased fuels, except motor	352 029	5.1
Cost of purchased water, sewer and other utilities	410 592	4.2
Purchased communication services	1 020 946	2.8
Purchased computer related communication services	147 896	4.5
Purchased telephone, fax and other communication services	873 050	2.9
8111, Automotive repair and maintenance		
Operating expenses, total	62 078 445	1.4
Lease and rental payments	3 916 339	4.0
Lease and rental payments for land, buildings, store space and offices	3 464 651	4.1
Lease and rental payments for machinery and equipment	451 688	11.4
Cost of purchased repair and maintenance services	459 009	5.1
Cost of purchased repair and maintenance services for buildings and related structures	216 999	6.7
Cost of purchased repair and maintenance services for machinery and equipment	242 010	4.9
Purchased utilities, total	1 469 919	3.0
Cost of purchased electricity	896 455	4.0
Cost of purchased fuels, except motor	270 447	6.7
Cost of purchased water, sewer and other utilities	303 017	2.7
Purchased communication services	580 193	3.9
Purchased computer related communication services	79 336	7.1
Purchased telephone, fax and other communication services	500 856	4.2
81111, Automotive mechanical and electrical repair and maintenance		
Operating expenses, total	31 271 244	1.4
Lease and rental payments	2 081 717	5.6
Lease and rental payments for land, buildings, store space and offices	1 807 743	5.9
Lease and rental payments for machinery and equipment	273 974	14.9
Cost of purchased repair and maintenance services	190 235	11.3
Cost of purchased repair and maintenance services for buildings and related structures	100 160	11.1
Cost of purchased repair and maintenance services for machinery and equipment	90 075	12.5
Purchased utilities, total	668 167	5.6
Cost of purchased electricity	450 388	6.8
Cost of purchased fuels, except motor	98 679	5.3
Cost of purchased water, sewer and other utilities	119 100	4.5
Purchased communication services	296 413	6.3
Purchased computer related communication services	33 185	8.2
Purchased telephone, fax and other communication services	263 228	6.6

See footnotes at end of table.

Table 24. Selected Detailed Operating Expenses for NAICS (1997) Sector 81 by Kind of Business: 2002—Con.

[Data include enterprise support locations. Coefficients of variation represent the estimated relative standard error of the estimate. Information on confidentiality protection and the meaning of abbreviations and symbols can be found in the introductory text. For explanation of terms, see Appendix A. For information on estimation procedures, sampling error, and nonsampling error, see methodology section in Appendix C.]

Kind of business and item	Amount (\$1,000)	Coefficient of variation (percent)
81, OTHER SERVICES (EXCEPT PUBLIC ADMINISTRATION)—Con.		
811, Repair and maintenance—Con.		
8111, Automotive repair and maintenance—Con.		
81112, Automotive body, paint, interior, and glass repair		
Operating expenses, total	21 846 118	2.8
Lease and rental payments	1 152 835	6.5
Lease and rental payments for land, buildings, store space and offices	1 043 996	7.0
Lease and rental payments for machinery and equipment	108 840	19.0
Cost of purchased repair and maintenance services	147 604	8.1
Cost of purchased repair and maintenance services for buildings and related structures	64 601	12.6
Cost of purchased repair and maintenance services for machinery and equipment	83 003	9.0
Purchased utilities, total	366 289	4.1
Cost of purchased electricity	231 180	4.5
Cost of purchased fuels, except motor	78 399	8.9
Cost of purchased water, sewer and other utilities	56 709	9.1
Purchased communication services	211 809	4.4
Purchased computer related communication services	34 855	8.1
Purchased telephone, fax and other communication services	176 954	5.2
81119, Other automotive repair and maintenance		
Operating expenses, total	8 961 084	1.3
Lease and rental payments	681 786	3.5
Lease and rental payments for land, buildings, store space and offices	612 912	3.4
Lease and rental payments for machinery and equipment	S	S
Cost of purchased repair and maintenance services	121 170	6.0
Cost of purchased repair and maintenance services for buildings and related structures	52 238	8.3
Cost of purchased repair and maintenance services for machinery and equipment	68 932	7.2
Purchased utilities, total	S	S
Cost of purchased electricity	S	S
Cost of purchased fuels, except motor	S	S
Cost of purchased water, sewer and other utilities	127 208	5.4
Purchased communication services	71 971	3.8
Purchased computer related communication services	11 296	16.1
Purchased telephone, fax and other communication services	60 675	4.0
8112, Electronic and precision equipment repair and maintenance		
Operating expenses, total	S	S
Lease and rental payments	S	S
Lease and rental payments for land, buildings, store space and offices	S	S
Lease and rental payments for machinery and equipment	S	S
Cost of purchased repair and maintenance services	S	S
Cost of purchased repair and maintenance services for buildings and related structures	S	S
Cost of purchased repair and maintenance services for machinery and equipment	S	S
Purchased utilities, total	S	S
Cost of purchased electricity	S	S
Cost of purchased fuels, except motor	S	S
Cost of purchased water, sewer and other utilities	S	S
Purchased communication services	S	S
Purchased computer related communication services	S	S
Purchased telephone, fax and other communication services	S	S
8113, Commercial and industrial machinery and equipment (except automotive and electronic) repair and maintenance		
Operating expenses, total	S	S
Lease and rental payments	S	S
Lease and rental payments for land, buildings, store space and offices	S	S
Lease and rental payments for machinery and equipment	S	S
Cost of purchased repair and maintenance services	S	S
Cost of purchased repair and maintenance services for buildings and related structures	S	S
Cost of purchased repair and maintenance services for machinery and equipment	S	S
Purchased utilities, total	S	S
Cost of purchased electricity	S	S
Cost of purchased fuels, except motor	S	S
Cost of purchased water, sewer and other utilities	S	S
Purchased communication services	S	S
Purchased computer related communication services	S	S
Purchased telephone, fax and other communication services	S	S

See footnotes at end of table.

Table 24. Selected Detailed Operating Expenses for NAICS (1997) Sector 81 by Kind of Business: 2002—Con.

[Data include enterprise support locations. Coefficients of variation represent the estimated relative standard error of the estimate. Information on confidentiality protection and the meaning of abbreviations and symbols can be found in the introductory text. For explanation of terms, see Appendix A. For information on estimation procedures, sampling error, and nonsampling error, see methodology section in Appendix C.]

Kind of business and item	Amount (\$1,000)	Coefficient of variation (percent)
81, OTHER SERVICES (EXCEPT PUBLIC ADMINISTRATION)—Con.		
811, Repair and maintenance—Con.		
8114, Personal and household goods repair and maintenance		
Operating expenses, total	10 547 490	1.1
Lease and rental payments	481 441	2.7
Lease and rental payments for land, buildings, store space and offices	S	S
Lease and rental payments for machinery and equipment	51 922	9.2
Cost of purchased repair and maintenance services	83 556	8.4
Cost of purchased repair and maintenance services for buildings and related structures	24 738	6.7
Cost of purchased repair and maintenance services for machinery and equipment	58 818	11.9
Purchased utilities, total	S	S
Cost of purchased electricity	S	S
Cost of purchased fuels, except motor	S	S
Cost of purchased water, sewer and other utilities	S	S
Purchased communication services	142 654	3.3
Purchased computer related communication services	15 082	15.4
Purchased telephone, fax and other communication services	127 571	3.9
81141, Home and garden equipment and appliance repair and maintenance		
Operating expenses, total	3 732 703	1.8
Lease and rental payments	108 626	7.8
Lease and rental payments for land, buildings, store space and offices	93 463	9.7
Lease and rental payments for machinery and equipment	15 163	17.2
Cost of purchased repair and maintenance services	19 268	13.3
Cost of purchased repair and maintenance services for buildings and related structures	6 495	12.5
Cost of purchased repair and maintenance services for machinery and equipment	12 773	20.0
Purchased utilities, total	35 838	7.7
Cost of purchased electricity	25 017	8.3
Cost of purchased fuels, except motor	5 528	19.5
Cost of purchased water, sewer and other utilities	5 292	13.8
Purchased communication services	57 214	4.5
Purchased computer related communication services	S	S
Purchased telephone, fax and other communication services	52 059	4.7
81142, Reupholstery and furniture repair		
Operating expenses, total	1 417 793	2.3
Lease and rental payments	101 571	7.8
Lease and rental payments for land, buildings, store space and offices	95 467	7.8
Lease and rental payments for machinery and equipment	6 103	14.8
Cost of purchased repair and maintenance services	7 822	7.5
Cost of purchased repair and maintenance services for buildings and related structures	4 858	11.3
Cost of purchased repair and maintenance services for machinery and equipment	2 963	12.6
Purchased utilities, total	30 508	5.3
Cost of purchased electricity	20 019	6.5
Cost of purchased fuels, except motor	5 500	10.6
Cost of purchased water, sewer and other utilities	4 990	7.5
Purchased communication services	20 212	4.8
Purchased computer related communication services	1 919	14.8
Purchased telephone, fax and other communication services	18 294	5.2
81143, Footwear and leather goods repair		
Operating expenses, total	S	S
Lease and rental payments	23 524	5.5
Lease and rental payments for land, buildings, store space and offices	S	S
Lease and rental payments for machinery and equipment	S	S
Cost of purchased repair and maintenance services	1 285	7.8
Cost of purchased repair and maintenance services for buildings and related structures	316	16.1
Cost of purchased repair and maintenance services for machinery and equipment	969	8.6
Purchased utilities, total	S	S
Cost of purchased electricity	S	S
Cost of purchased fuels, except motor	S	S
Cost of purchased water, sewer and other utilities	S	S
Purchased communication services	2 460	4.9
Purchased computer related communication services	248	14.5
Purchased telephone, fax and other communication services	2 212	5.7

See footnotes at end of table.

Table 24. Selected Detailed Operating Expenses for NAICS (1997) Sector 81 by Kind of Business: 2002—Con.

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Kind of business and item	Amount (\$1,000)	Coefficient of variation (percent)
81, OTHER SERVICES (EXCEPT PUBLIC ADMINISTRATION)—Con.		
811, Repair and maintenance—Con.		
8114, Personal and household goods repair and maintenance—Con.		
81149, Other personal and household goods repair and maintenance		
Operating expenses, total	S	S
Lease and rental payments	S	S
Lease and rental payments for land, buildings, store space and offices	S	S
Lease and rental payments for machinery and equipment	S	S
Cost of purchased repair and maintenance services	S	S
Cost of purchased repair and maintenance services for buildings and related structures	S	S
Cost of purchased repair and maintenance services for machinery and equipment	S	S
Purchased utilities, total	S	S
Cost of purchased electricity	S	S
Cost of purchased fuels, except motor	S	S
Cost of purchased water, sewer and other utilities	S	S
Purchased communication services	S	S
Purchased computer related communication services	S	S
Purchased telephone, fax and other communication services	S	S
812, Personal and laundry services ¹		
Operating expenses, total	73 446 570	.4
Lease and rental payments	6 473 775	2.0
Lease and rental payments for land, buildings, store space and offices	5 947 529	2.0
Lease and rental payments for machinery and equipment	526 246	5.0
Cost of purchased repair and maintenance services	918 159	2.0
Cost of purchased repair and maintenance services for buildings and related structures	478 922	2.0
Cost of purchased repair and maintenance services for machinery and equipment	439 236	3.3
Purchased utilities, total	S	S
Cost of purchased electricity	S	S
Cost of purchased fuels, except motor	607 746	4.0
Cost of purchased water, sewer and other utilities	502 180	2.4
Purchased communication services	S	S
Purchased computer related communication services	S	S
Purchased telephone, fax and other communication services	S	S
8121, Personal care services		
Operating expenses, total	S	S
Lease and rental payments	2 472 329	2.4
Lease and rental payments for land, buildings, store space and offices	S	S
Lease and rental payments for machinery and equipment	S	S
Cost of purchased repair and maintenance services	207 630	4.9
Cost of purchased repair and maintenance services for buildings and related structures	152 656	4.8
Cost of purchased repair and maintenance services for machinery and equipment	54 974	7.5
Purchased utilities, total	S	S
Cost of purchased electricity	S	S
Cost of purchased fuels, except motor	S	S
Cost of purchased water, sewer and other utilities	S	S
Purchased communication services	250 276	4.0
Purchased computer related communication services	20 824	7.2
Purchased telephone, fax and other communication services	229 451	4.4
81211, Hair, nail, and skin care services		
Operating expenses, total	S	S
Lease and rental payments	2 164 003	2.7
Lease and rental payments for land, buildings, store space and offices	S	S
Lease and rental payments for machinery and equipment	S	S
Cost of purchased repair and maintenance services	177 203	5.1
Cost of purchased repair and maintenance services for buildings and related structures	136 577	5.5
Cost of purchased repair and maintenance services for machinery and equipment	40 626	5.5
Purchased utilities, total	S	S
Cost of purchased electricity	S	S
Cost of purchased fuels, except motor	S	S
Cost of purchased water, sewer and other utilities	S	S
Purchased communication services	198 913	4.9
Purchased computer related communication services	13 841	11.1
Purchased telephone, fax and other communication services	185 072	5.4

See footnotes at end of table.

Table 24. Selected Detailed Operating Expenses for NAICS (1997) Sector 81 by Kind of Business: 2002—Con.

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Kind of business and item	Amount (\$1,000)	Coefficient of variation (percent)
81, OTHER SERVICES (EXCEPT PUBLIC ADMINISTRATION)—Con.		
812, Personal and laundry services ¹ —Con.		
8121, Personal care services—Con.		
81211, Hair, nail, and skin care services—Con.		
812111, Barber shops		
Operating expenses, total	\$	\$
Lease and rental payments	\$	\$
Lease and rental payments for land, buildings, store space and offices	\$	\$
Lease and rental payments for machinery and equipment	\$	\$
Cost of purchased repair and maintenance services	\$	\$
Cost of purchased repair and maintenance services for buildings and related structures	\$	\$
Cost of purchased repair and maintenance services for machinery and equipment	\$	\$
Purchased utilities, total	\$	\$
Cost of purchased electricity	\$	\$
Cost of purchased fuels, except motor	\$	\$
Cost of purchased water, sewer and other utilities	\$	\$
Purchased communication services	\$	\$
Purchased computer related communication services	\$	\$
Purchased telephone, fax and other communication services	\$	\$
812112, Beauty salons		
Operating expenses, total	15 758 625	1.2
Lease and rental payments	1 748 712	3.2
Lease and rental payments for land, buildings, store space and offices	1 674 854	2.8
Lease and rental payments for machinery and equipment	73 857	18.2
Cost of purchased repair and maintenance services	151 457	5.6
Cost of purchased repair and maintenance services for buildings and related structures	118 799	6.0
Cost of purchased repair and maintenance services for machinery and equipment	32 658	6.5
Purchased utilities, total	\$	\$
Cost of purchased electricity	\$	\$
Cost of purchased fuels, except motor	\$	\$
Cost of purchased water, sewer and other utilities	\$	\$
Purchased communication services	174 771	5.6
Purchased computer related communication services	12 672	12.2
Purchased telephone, fax and other communication services	162 099	6.1
812113, Nails salons		
Operating expenses, total	\$	\$
Lease and rental payments	\$	\$
Lease and rental payments for land, buildings, store space and offices	\$	\$
Lease and rental payments for machinery and equipment	\$	\$
Cost of purchased repair and maintenance services	\$	\$
Cost of purchased repair and maintenance services for buildings and related structures	\$	\$
Cost of purchased repair and maintenance services for machinery and equipment	\$	\$
Purchased utilities, total	\$	\$
Cost of purchased electricity	\$	\$
Cost of purchased fuels, except motor	\$	\$
Cost of purchased water, sewer and other utilities	\$	\$
Purchased communication services	\$	\$
Purchased computer related communication services	\$	\$
Purchased telephone, fax and other communication services	\$	\$
81219, Other personal care services		
Operating expenses, total	\$	\$
Lease and rental payments	308 326	3.5
Lease and rental payments for land, buildings, store space and offices	281 594	3.5
Lease and rental payments for machinery and equipment	\$	\$
Cost of purchased repair and maintenance services	30 427	9.7
Cost of purchased repair and maintenance services for buildings and related structures	16 079	7.8
Cost of purchased repair and maintenance services for machinery and equipment	14 348	16.1
Purchased utilities, total	\$	\$
Cost of purchased electricity	\$	\$
Cost of purchased fuels, except motor	\$	\$
Cost of purchased water, sewer and other utilities	\$	\$
Purchased communication services	51 363	3.9
Purchased computer related communication services	\$	\$
Purchased telephone, fax and other communication services	\$	\$

See footnotes at end of table.

Table 24. Selected Detailed Operating Expenses for NAICS (1997) Sector 81 by Kind of Business: 2002—Con.

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Kind of business and item	Amount (\$1,000)	Coefficient of variation (percent)
81, OTHER SERVICES (EXCEPT PUBLIC ADMINISTRATION)—Con.		
812, Personal and laundry services¹—Con.		
8122, Death care services		
Operating expenses, total	11 494 784	1.3
Lease and rental payments	438 127	7.7
Lease and rental payments for land, buildings, store space and offices	358 872	9.5
Lease and rental payments for machinery and equipment	79 255	13.2
Cost of purchased repair and maintenance services	164 458	5.8
Cost of purchased repair and maintenance services for buildings and related structures	115 275	5.8
Cost of purchased repair and maintenance services for machinery and equipment	49 183	9.7
Purchased utilities, total	267 638	2.5
Cost of purchased electricity	152 431	3.0
Cost of purchased fuels, except motor	72 999	8.7
Cost of purchased water, sewer and other utilities	42 208	5.8
Purchased communication services	117 112	5.6
Purchased computer related communication services	6 243	19.9
Purchased telephone, fax and other communication services	110 869	5.8
81221, Funeral homes and funeral services		
Operating expenses, total	8 852 307	1.7
Lease and rental payments	399 468	8.3
Lease and rental payments for land, buildings, store space and offices	336 049	10.0
Lease and rental payments for machinery and equipment	63 419	17.2
Cost of purchased repair and maintenance services	115 509	6.6
Cost of purchased repair and maintenance services for buildings and related structures	83 054	7.0
Cost of purchased repair and maintenance services for machinery and equipment	32 455	11.3
Purchased utilities, total	202 438	3.0
Cost of purchased electricity	122 648	3.5
Cost of purchased fuels, except motor	50 994	11.7
Cost of purchased water, sewer and other utilities	28 796	6.6
Purchased communication services	97 610	6.4
Purchased computer related communication services	S	S
Purchased telephone, fax and other communication services	92 440	6.6
81222, Cemeteries and crematories		
Operating expenses, total	2 642 477	1.0
Lease and rental payments	38 659	10.0
Lease and rental payments for land, buildings, store space and offices	22 824	10.9
Lease and rental payments for machinery and equipment	15 835	11.1
Cost of purchased repair and maintenance services	48 949	7.9
Cost of purchased repair and maintenance services for buildings and related structures	32 221	8.8
Cost of purchased repair and maintenance services for machinery and equipment	16 728	10.3
Purchased utilities, total	65 200	3.2
Cost of purchased electricity	29 783	4.1
Cost of purchased fuels, except motor	22 005	4.9
Cost of purchased water, sewer and other utilities	13 412	12.6
Purchased communication services	19 502	4.2
Purchased computer related communication services	S	S
Purchased telephone, fax and other communication services	18 428	3.7
8123, Drycleaning and laundry services		
Operating expenses, total	18 937 655	.9
Lease and rental payments	1 220 281	6.5
Lease and rental payments for land, buildings, store space and offices	1 081 024	6.5
Lease and rental payments for machinery and equipment	139 257	15.8
Cost of purchased repair and maintenance services	263 157	4.4
Cost of purchased repair and maintenance services for buildings and related structures	85 515	7.0
Cost of purchased repair and maintenance services for machinery and equipment	177 642	6.5
Purchased utilities, total	1 279 984	2.2
Cost of purchased electricity	509 605	2.3
Cost of purchased fuels, except motor	413 812	5.8
Cost of purchased water, sewer and other utilities	356 567	2.9
Purchased communication services	146 407	8.6
Purchased computer related communication services	11 288	9.1
Purchased telephone, fax and other communication services	135 119	9.4

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Table 24. Selected Detailed Operating Expenses for NAICS (1997) Sector 81 by Kind of Business: 2002—Con.

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Kind of business and item	Amount (\$1,000)	Coefficient of variation (percent)
81, OTHER SERVICES (EXCEPT PUBLIC ADMINISTRATION)—Con.		
812, Personal and laundry services ¹ —Con.		
8123, Drycleaning and laundry services—Con.		
81231, Coin-operated laundries and drycleaners		
Operating expenses, total	S	S
Lease and rental payments	320 731	5.7
Lease and rental payments for land, buildings, store space and offices	296 658	5.1
Lease and rental payments for machinery and equipment	24 073	20.0
Cost of purchased repair and maintenance services	52 524	16.6
Cost of purchased repair and maintenance services for buildings and related structures	9 047	10.0
Cost of purchased repair and maintenance services for machinery and equipment	43 477	20.0
Purchased utilities, total	444 558	3.5
Cost of purchased electricity	159 818	4.0
Cost of purchased fuels, except motor	125 650	5.1
Cost of purchased water, sewer and other utilities	159 090	5.5
Purchased communication services	28 060	5.0
Purchased computer related communication services	1 288	12.0
Purchased telephone, fax and other communication services	26 772	5.1
81232, Drycleaning and laundry services (except coin-operated)		
Operating expenses, total	6 947 332	2.0
Lease and rental payments	737 043	10.7
Lease and rental payments for land, buildings, store space and offices	670 724	10.2
Lease and rental payments for machinery and equipment	S	S
Cost of purchased repair and maintenance services	82 366	8.8
Cost of purchased repair and maintenance services for buildings and related structures	S	S
Cost of purchased repair and maintenance services for machinery and equipment	58 840	10.9
Purchased utilities, total	442 014	5.4
Cost of purchased electricity	228 791	4.0
Cost of purchased fuels, except motor	143 528	14.9
Cost of purchased water, sewer and other utilities	69 695	6.4
Purchased communication services	67 106	19.1
Purchased computer related communication services	S	S
Purchased telephone, fax and other communication services	S	S
81233, Linen and uniform supply		
Operating expenses, total	8 880 807	1.1
Lease and rental payments	162 507	5.7
Lease and rental payments for land, buildings, store space and offices	113 642	7.4
Lease and rental payments for machinery and equipment	48 865	5.1
Cost of purchased repair and maintenance services	128 267	4.5
Cost of purchased repair and maintenance services for buildings and related structures	52 942	5.4
Cost of purchased repair and maintenance services for machinery and equipment	75 325	5.2
Purchased utilities, total	393 411	1.7
Cost of purchased electricity	120 996	2.9
Cost of purchased fuels, except motor	144 634	3.3
Cost of purchased water, sewer and other utilities	127 781	2.3
Purchased communication services	51 241	3.1
Purchased computer related communication services	6 686	4.1
Purchased telephone, fax and other communication services	44 556	3.1
8129, Other personal services ¹		
Operating expenses, total	S	S
Lease and rental payments	2 343 039	2.7
Lease and rental payments for land, buildings, store space and offices	2 146 990	3.0
Lease and rental payments for machinery and equipment	S	S
Cost of purchased repair and maintenance services	282 914	2.7
Cost of purchased repair and maintenance services for buildings and related structures	125 477	3.3
Cost of purchased repair and maintenance services for machinery and equipment	S	S
Purchased utilities, total	S	S
Cost of purchased electricity	S	S
Cost of purchased fuels, except motor	S	S
Cost of purchased water, sewer and other utilities	S	S
Purchased communication services	S	S
Purchased computer related communication services	S	S
Purchased telephone, fax and other communication services	S	S

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Table 24. Selected Detailed Operating Expenses for NAICS (1997) Sector 81 by Kind of Business: 2002—Con.

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Kind of business and item	Amount (\$1,000)	Coefficient of variation (percent)
81, OTHER SERVICES (EXCEPT PUBLIC ADMINISTRATION)—Con.		
812, Personal and laundry services ¹ —Con.		
8129, Other personal services ¹ —Con.		
81292, Photofinishing		
Operating expenses, total	S	S
Lease and rental payments	S	S
Lease and rental payments for land, buildings, store space and offices	S	S
Lease and rental payments for machinery and equipment	S	S
Cost of purchased repair and maintenance services	S	S
Cost of purchased repair and maintenance services for buildings and related structures	S	S
Cost of purchased repair and maintenance services for machinery and equipment	S	S
Purchased utilities, total	S	S
Cost of purchased electricity	S	S
Cost of purchased fuels, except motor	S	S
Cost of purchased water, sewer and other utilities	S	S
Purchased communication services	S	S
Purchased computer related communication services	S	S
Purchased telephone, fax and other communication services	S	S
81293, Parking lots and garages		
Operating expenses, total	S	S
Lease and rental payments	S	S
Lease and rental payments for land, buildings, store space and offices	S	S
Lease and rental payments for machinery and equipment	S	S
Cost of purchased repair and maintenance services	S	S
Cost of purchased repair and maintenance services for buildings and related structures	S	S
Cost of purchased repair and maintenance services for machinery and equipment	S	S
Purchased utilities, total	S	S
Cost of purchased electricity	S	S
Cost of purchased fuels, except motor	S	S
Cost of purchased water, sewer and other utilities	S	S
Purchased communication services	S	S
Purchased computer related communication services	S	S
Purchased telephone, fax and other communication services	S	S
81299, All other personal services		
Operating expenses, total	S	S
Lease and rental payments	S	S
Lease and rental payments for land, buildings, store space and offices	S	S
Lease and rental payments for machinery and equipment	S	S
Cost of purchased repair and maintenance services	S	S
Cost of purchased repair and maintenance services for buildings and related structures	S	S
Cost of purchased repair and maintenance services for machinery and equipment	S	S
Purchased utilities, total	S	S
Cost of purchased electricity	S	S
Cost of purchased fuels, except motor	S	S
Cost of purchased water, sewer and other utilities	S	S
Purchased communication services	S	S
Purchased computer related communication services	S	S
Purchased telephone, fax and other communication services	S	S
813, Religious, grantmaking, civic, professional, and similar organizations ²		
Operating expenses, total	92 422 299	.9
Lease and rental payments	2 133 011	3.1
Lease and rental payments for land, buildings, store space and offices	1 824 475	3.8
Lease and rental payments for machinery and equipment	308 535	5.9
Cost of purchased repair and maintenance services	1 159 225	4.4
Cost of purchased repair and maintenance services for buildings and related structures	844 001	5.6
Cost of purchased repair and maintenance services for machinery and equipment	315 223	4.8
Purchased utilities, total	1 996 359	3.2
Cost of purchased electricity	1 014 049	2.3
Cost of purchased fuels, except motor	398 741	5.6
Cost of purchased water, sewer and other utilities	583 569	6.9
Purchased communication services	732 815	2.1
Purchased computer related communication services	154 045	5.3
Purchased telephone, fax and other communication services	578 770	2.2

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Table 24. Selected Detailed Operating Expenses for NAICS (1997) Sector 81 by Kind of Business: 2002—Con.

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Kind of business and item	Amount (\$1,000)	Coefficient of variation (percent)
81, OTHER SERVICES (EXCEPT PUBLIC ADMINISTRATION)—Con.		
813, Religious, grantmaking, civic, professional, and similar organizations²—Con.		
8132, Grantmaking and giving services		
Operating expenses, total	33 281 112	2.3
Lease and rental payments	507 464	5.5
Lease and rental payments for land, buildings, store space and offices	454 957	6.1
Lease and rental payments for machinery and equipment	52 507	6.2
Cost of purchased repair and maintenance services	113 937	4.1
Cost of purchased repair and maintenance services for buildings and related structures	67 440	6.8
Cost of purchased repair and maintenance services for machinery and equipment	46 496	3.7
Purchased utilities, total	S	S
Cost of purchased electricity	45 091	4.6
Cost of purchased fuels, except motor	7 769	10.8
Cost of purchased water, sewer and other utilities	S	S
Purchased communication services	172 335	3.5
Purchased computer related communication services	39 493	8.3
Purchased telephone, fax and other communication services	132 842	3.0
8133, Social advocacy organizations		
Operating expenses, total	10 799 595	1.4
Lease and rental payments	310 103	4.8
Lease and rental payments for land, buildings, store space and offices	271 594	5.4
Lease and rental payments for machinery and equipment	38 509	8.5
Cost of purchased repair and maintenance services	77 859	10.4
Cost of purchased repair and maintenance services for buildings and related structures	47 813	16.0
Cost of purchased repair and maintenance services for machinery and equipment	30 047	7.4
Purchased utilities, total	65 990	8.0
Cost of purchased electricity	40 683	6.0
Cost of purchased fuels, except motor	15 592	14.3
Cost of purchased water, sewer and other utilities	9 715	14.7
Purchased communication services	112 946	4.5
Purchased computer related communication services	26 954	10.4
Purchased telephone, fax and other communication services	85 992	4.7
8134, Civic and social organizations		
Operating expenses, total	9 837 856	1.5
Lease and rental payments	221 385	9.0
Lease and rental payments for land, buildings, store space and offices	182 774	10.1
Lease and rental payments for machinery and equipment	38 610	15.8
Cost of purchased repair and maintenance services	222 370	6.7
Cost of purchased repair and maintenance services for buildings and related structures	153 134	9.6
Cost of purchased repair and maintenance services for machinery and equipment	69 235	7.9
Purchased utilities, total	422 753	3.9
Cost of purchased electricity	271 898	3.7
Cost of purchased fuels, except motor	91 692	10.3
Cost of purchased water, sewer and other utilities	59 164	3.4
Purchased communication services	83 134	5.1
Purchased computer related communication services	11 397	8.9
Purchased telephone, fax and other communication services	71 738	4.9
8139, Business, professional, labor, political, and similar organizations³		
Operating expenses, total	38 503 736	1.3
Lease and rental payments	1 094 058	4.4
Lease and rental payments for land, buildings, store space and offices	915 150	5.0
Lease and rental payments for machinery and equipment	178 908	9.1
Cost of purchased repair and maintenance services	745 059	6.7
Cost of purchased repair and maintenance services for buildings and related structures	575 614	7.9
Cost of purchased repair and maintenance services for machinery and equipment	169 445	9.6
Purchased utilities, total	1 428 859	4.1
Cost of purchased electricity	656 377	3.6
Cost of purchased fuels, except motor	283 688	7.8
Cost of purchased water, sewer and other utilities	488 794	6.7
Purchased communication services	364 400	4.3
Purchased computer related communication services	76 202	10.1
Purchased telephone, fax and other communication services	288 198	3.7

¹Excludes NAICS 81291, Pet Care Services, out of scope.

²Excludes NAICS 8131, Religious Organizations, out of scope.

³Excludes NAICS 81393, Labor Unions and Similar Labor Organizations; and NAICS 81394, Political Organizations, out of scope.

Note 1: Detail may not add to total because of rounding.

Note 2: The following NAICS industries are out-of-scope: NAICS 81291, Pet Care Services; NAICS 8131, Religious Organizations; NAICS 81393, Labor Unions and Similar Organizations; NAICS 81394, Political Organizations; and NAICS 814, Private Household.

Source: 2002 Business Expenses Survey.

Appendix A.

Explanation of Terms

ANNUAL PAYROLL (\$ THOUSANDS)

This item includes the gross earnings of all employees paid during the calendar year (cash basis). It includes all forms of compensation, such as salaries, wages, commissions, dismissal pay, bonuses, vacation and sick leave pay, and compensation in kind, prior to such deductions as employees' social security contributions, withholding taxes, group insurance, union dues, and savings bonds.

The total includes salaries of officers of corporations; it excludes payments to proprietors or partners of unincorporated concerns.

The census definition of payroll is identical to that recommended to all Federal statistical agencies by the U.S. Office of Management and Budget, in particular, the definition used on the Employer's Quarterly Federal Tax Return, Treasury Form 941. This definition does not include employers' social security contributions or other nonpayroll labor costs, such as employees' pension plans, group insurance premiums, and workers' compensation.

Data presented on annual payroll are sample-based and include payroll of enterprise support locations, such as retail warehouses, and thus may not match payroll data compiled in the 2002 Economic Census.

EMPLOYER COST FOR FRINGE BENEFITS (\$ THOUSANDS)

This item includes expenditures made by the employer for legally required and voluntary fringe benefit programs for employees.

Legally required fringe benefits

This includes all programs required under Federal and State legislation such as FICA, unemployment tax, workers' compensation, and state disability payments.

Voluntary fringe benefits

This includes programs not specifically required by Federal or State legislation, such as life and health insurance premiums for employees.

CONTRACT LABOR COSTS (\$ THOUSANDS)

This item includes payments to other firms for the contractual use of their employees. These employees are supplied by other firms to perform specific jobs, and include temporary help and leased employees. Day-to-day supervision is provided by the purchasing firm. For example, contractual costs for security and janitorial personnel are excluded if supervised by the supplying firms, but are included in data compiled on other operating expenses.

EXPENSED COMPUTER-RELATED SUPPLIES (\$ THOUSANDS)

This item includes the purchase of computer-related equipment or computer-related supplies that were expensed.

COST OF PURCHASED PACKAGING AND CONTAINERS (\$ THOUSANDS)

This item includes purchases of containers, wrapping, packing and selling supplies used in packaging, processing, shipping, and selling of goods.

OTHER MATERIALS AND SUPPLIES NOT FOR RESALE (\$ THOUSANDS)

This item includes the cost of other supplies, materials and parts purchased for a firm's own use. This item excludes computer supplies (and packaging supplies purchased by wholesalers and retailers), and the cost of goods purchased for resale.

COST OF PURCHASED ELECTRICITY (\$ THOUSANDS)

Some businesses included this expense as part of building/office lease payments.

COST OF PURCHASED FUELS, EXCEPT MOTOR (\$ THOUSANDS)

This item includes the cost of fuels for heating, power, or generation of electricity. It does not include fuel for motor vehicles. This is sometimes included in lease payments.

COST OF PURCHASED FUELS FOR TRUCKS, TRUCK-TRACTORS, AND OTHER MOTOR VEHICLES (\$ THOUSANDS)

This item includes the cost of fuels purchased for motor vehicles.

COST OF PURCHASED WATER, SEWER AND OTHER UTILITIES (\$ THOUSANDS)

Includes water, sewage, trash, and other utilities. This is sometimes included in lease payments.

COST OF PURCHASED UTILITIES (\$ THOUSANDS)

This item includes the cost of electricity and fuels for heating, power or generation of electricity. It also includes the cost of water, sewer and refuse removal. Such costs, if included in lease payments, are excluded from this item. For NAICS Sectors 48-49, purchased utilities also includes the cost of motor fuel.

COST OF PURCHASED TRANSPORTATION, SHIPPING, AND WAREHOUSING SERVICES (\$ THOUSANDS)

This item includes the cost of purchased postage, shipping or delivery services, or warehousing storage. Also included is the cost of transportation services.

COST OF PURCHASED REPAIR SERVICES FOR BUILDINGS AND RELATED STRUCTURES (\$ THOUSANDS)

This item includes all noncapitalized repairs and maintenance to buildings, structures and related facilities.

REPAIRS AND MAINTENANCE SERVICES TO TRUCKS AND OTHER MOTOR VEHICLES (\$ THOUSANDS)

This includes the cost of all non capitalized repairs and maintenance to trucks, truck-tractors, trailers, and other motor vehicles.

COST OF PURCHASED REPAIR SERVICES TO MACHINERY AND EQUIPMENT (\$ THOUSANDS)

This item includes the cost of all non capitalized repairs and maintenance to machinery and equipment.

COST OF PURCHASED REPAIR AND MAINTENANCE SERVICES (\$ THOUSANDS)

The item includes all noncapitalized repairs of and maintenance to buildings, structures, office, machinery, and equipment.

Extensive repairs or reconstruction that was capitalized is considered capital expenditures and is, therefore, excluded from this item. Costs for repair and maintenance provided by an owner as part of a rental contract or incurred directly by an establishment in using its own work force also are excluded.

COST OF PURCHASED PRINTING SERVICES (\$ THOUSANDS)

This item includes the cost of purchased or contracted printing services.

COST OF PURCHASED ADVERTISING AND PROMOTIONAL SERVICES (\$ THOUSANDS)

This item includes the cost of purchased advertising and promotional services for media coverage, promotional, marketing, public relations services, and other advertising services purchased from others.

COST OF PURCHASED LEGAL SERVICES (\$ THOUSANDS)

This item includes the cost of purchased legal services is legal services purchased from other firms.

COST OF PURCHASED ACCOUNTING, AUDITING, AND BOOKKEEPING SERVICES (\$ THOUSANDS)

This item includes the cost of accounting, auditing, and bookkeeping services purchased from other firms.

COST OF PURCHASED MANAGEMENT CONSULTING AND OTHER PROFESSIONAL SERVICES (\$ THOUSANDS)

This item includes management, consulting, administrative, and other professional services purchased from other firms. This item excludes advertising, legal, accounting and computer services.

PURCHASED COMPUTER RELATED COMMUNICATION SERVICES (\$ THOUSANDS)

Includes the cost of computer related communications such as the Internet.

PURCHASED TELEPHONE, FAX AND OTHER COMMUNICATION SERVICES (\$ THOUSANDS)

This item includes the cost of telephone, FAX, telegraph, telex, teletype, and all other non-computer communications services.

PURCHASED COMMUNICATION SERVICES (\$ THOUSANDS)

This item includes all costs for communication services purchased from other companies. This item includes cost of telephone, data transmission, telegraph, telex, teletype, and all other communications services.

COST OF CUSTOM-CODED SOFTWARE (EXPENSED) INCLUDING THE ADAPTATION OF OFF-THE-SHELF SOFTWARE (\$ THOUSANDS)

This item includes the cost of payments to other firms for custom-coded software or for adapting off-the-shelf software. It does not include the purchase of pre-packaged software used as is.

COST OF SYSTEM SUPPORT DESIGN AND SERVICES INCLUDING WEB DESIGN (\$ THOUSANDS)

This item includes the cost of system support design and services, including web design, purchased from other firms. Excluded are services provided by other establishments of the same company (such as by a separate systems support unit).

COST OF DATA PROCESSING AND OTHER PURCHASED COMPUTER SERVICES, EXCEPT COMMUNICATIONS (\$ THOUSANDS)

This item includes the cost of purchased, non-design data processing services that are not provided by other establishments of the same company (such as by a separate data processing unit). Excluded from this item is the cost of computer-related communications.

COMMISSIONS PAID (\$ THOUSANDS)

This item includes commissions paid to other firms or independent contractors, including payments by wholesalers to other firms for commissioned sale of merchandise. Excluded from this item are commissions paid to firm's own employees (included in payroll).

COST OF CONTRACT WORK (\$ THOUSANDS)

This item includes payments by wholesalers to other firms for readying merchandise for sale, such as blending, repacking, or other processing.

LEASE AND RENTAL PAYMENTS FOR BUILDINGS AND RELATED STRUCTURES (\$ THOUSANDS)

This item includes payments made to other companies for the rental or leasing of land, buildings, offices and related structures.

LEASE AND RENTAL PAYMENTS FOR MACHINERY AND EQUIPMENT (\$ THOUSANDS)

This item includes payments made to other companies for the rental or leasing of machinery and equipment. Warehousing firms include payments for the rental and leasing of motor vehicles. Trucking firms report these payments under purchased transportation. Costs for the rental and leasing of computer software are excluded.

LEASE AND RENTAL PAYMENTS (\$ THOUSANDS)

This item includes payments for lease or rental of buildings, machinery, and equipment. Payments for machinery and equipment include use of production machinery, office equipment, computer systems, passenger cars, trucks, materials handling equipment, and all other types of machinery and equipment.

Excludes payments to a parent company or organization or any of its subsidiaries, and installment payments for assets obtained through capital lease agreements.

COST OF INSURANCE (\$ THOUSANDS)

This item includes the cost of payments made on insurance policies. It does not include the costs of insurance incurred on behalf of employees.

TAXES AND LICENSE FEES (\$ THOUSANDS)

This item includes all taxes and license fees paid during 2002 (excluding income and payroll taxes).

It includes tobacco and liquor tax stamps, fines, and property taxes. It excludes direct payment to government tax agencies for sales and other taxes collected directly from customers.

DEPRECIATION AND AMORTIZATION CHARGES (\$ THOUSANDS)

This item includes depreciation charged against tangible assets owned and used by your firm, tangible assets and improvements owned by your firm within leaseholds, and tangible assets obtained through capital lease agreements. This item also includes amortization charges against intangible assets (i.e., goodwill, patents, copyrights, etc.). Excluded from this item is accumulated depreciation.

OPERATING EXPENSES, TOTAL (\$ THOUSANDS)

This item represents the sum of detailed types of expenses presented in the table. This item excludes cost of goods sold (COGS); income, sales, and excise taxes; capital expenditures; funds invested; and interest expense (except for financial entities).

SALES, RECEIPTS AND REVENUE (\$ THOUSANDS)**For Merchant Wholesale and Retail Trades:**

Sales — Sales is used to define the output from Merchant Wholesale and Retail trades. This item includes: merchandise sold for cash or credit; receipts from customers for freight, installation, maintenance, repair, alteration, storage, and other services; excise taxes which are levied on the manufactureres and included in the cost of goods purchased by wholesalers; subsidy payments received for the sale of goods; gross value of sales made on a commission basis; and the sales of goods which are shipped by a wholesaler.

For Service Industries:

Receipts/Revenue (for firms subject to payment of federal income tax) — For businesses using accrual-based accounting, this includes the total amounts received from customers or clients for services rendered and merchandise sold during the calendar year whether or not payment was actually received during the year regardless of when services were rendered. 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.

Revenue (for organizations exempt from federal income tax) — Revenue includes charges or billings to customers or clients for services rendered and merchandise sold during the calendar year whether or not payment was actually received during the year. Also, included are income from interest, dividends, contributions, gifts and grants, rents, royalties, dues and assessments from members and affiliates, and net receipts from fund-raising activities. Receipts from these organizations' taxable business activities, as well as tax-exempt activities, are included.

TOTAL OPERATING EXPENSES AS A PERCENT OF SALES OR REVENUE (PERCENT)

This item represents, for each industry presented in the table, the total operating expenses as a percent of associated sales or revenue.

PERCENT OF TOTAL OPERATING EXPENSES (PERCENT)

This item represents the data item as a percent of total operating expenses.

Appendix B.

NAICS Codes, Titles, and Descriptions

PART 1. 2002 NAICS

42 WHOLESALE TRADE

The Wholesale Trade sector comprises establishments engaged in wholesaling merchandise, generally without transformation, and rendering services incidental to the sale of merchandise.

The wholesaling process is an intermediate step in the distribution of merchandise. Wholesalers are organized to sell or arrange the purchase or sale of —

1. goods for resale (i.e., goods sold to other wholesalers or retailers),
2. capital or durable nonconsumer goods, or
3. raw and intermediate materials and supplies used in production.

Wholesalers sell merchandise to other businesses and normally operate from a warehouse or office. These warehouses and offices are characterized by having little or no display of merchandise. In addition, neither the design nor the location of the premises is intended to solicit walk-in traffic. Wholesalers do not normally use advertising directed to the general public. Customers are generally reached initially via telephone, in-person marketing, or by specialized advertising that may include Internet and other electronic means. Follow-up orders are either vendor-initiated or client-initiated, generally based on previous sales, and typically exhibit strong ties between sellers and buyers. In fact, transactions are often conducted between wholesalers and clients that have long-standing business relationships.

This sector comprises two main types of wholesalers: those that sell goods on their own account and those that arrange sales and purchases for others generally for a commission or fee.

1. Establishments that sell goods on their own account are known as wholesale merchants, distributors, jobbers, drop shippers, and import/export merchants. Also included as wholesale merchants are sales offices and sales branches (but not retail stores) maintained by manufacturing, refining, or mining enterprises apart from their plants or mines for the purpose of marketing their products. Merchant wholesale establishments typically maintain their own warehouse, where they receive and handle goods for their customers. Goods are generally sold without transformation, but may include integral functions, such as sorting, packaging, labeling, and other marketing services.
2. Establishments arranging for the purchase or sale of goods owned by others or purchasing goods, generally on a commission basis, are known as business-to-business electronic markets, agents and brokers, commission merchants, import/export agents and brokers, auction companies, and manufacturers' representatives. These establishments operate from offices and generally do not own or handle the goods they sell.

Some wholesale establishments may be connected with a single manufacturer and promote and sell the particular manufacturers' products to a wide range of other wholesalers or retailers. Other wholesalers may be connected to a retail chain or a limited number of retail chains and only provide a variety of products needed by the retail operation(s). These wholesalers may obtain the products from a wide range of manufacturers. Still other wholesalers may not take title to the goods, but act as agents and brokers for a commission.

Although wholesaling normally denotes sales in large volumes, durable nonconsumer goods may be sold in single units. Sales of capital or durable nonconsumer goods used in the production of goods and services, such as farm machinery, medium and heavy duty trucks, and industrial machinery, are always included in wholesale trade.

423 DURABLE GOODS MERCHANT WHOLESALERS

Industries in the Durable Goods Merchant Wholesalers subsector sell capital or durable goods to other businesses. Merchant wholesalers generally take title to the goods that they sell; in other words, they buy and sell goods on their own account. Durable goods are new or used items generally with a normal life expectancy of three years or more. Durable goods merchant wholesale trade establishments are engaged in wholesaling products, such as motor vehicles, furniture, construction materials, machinery and equipment (including household-type appliances), metals and minerals (except petroleum), sporting goods, toys and hobby goods, recyclable materials, and parts.

4231 MOTOR VEHICLE AND MOTOR VEHICLE PARTS AND SUPPLIES MERCHANT WHOLESALERS

This industry group comprises establishments primarily engaged in the merchant wholesale distribution of automobiles and other motor vehicles, motor vehicle supplies, tires, and new and used parts.

4232 FURNITURE AND HOME FURNISHING MERCHANT WHOLESALERS

This NAICS Industry Group includes establishments classified in the following NAICS Industries: 42321, Furniture Merchant Wholesalers; and 42322, Home Furnishing Merchant Wholesalers.

4233 LUMBER AND OTHER CONSTRUCTION MATERIALS MERCHANT WHOLESALERS

This NAICS Industry Group includes establishments classified in the following NAICS Industries: 42331, Lumber, Plywood, Millwork, and Wood Panel Merchant Wholesalers; 42332, Brick, Stone, and Related Construction Material Merchant Wholesalers; 42333, Roofing, Siding, and Insulation Material Merchant Wholesalers; and 42339, Other Construction Material Merchant Wholesalers.

4234 PROFESSIONAL AND COMMERCIAL EQUIPMENT AND SUPPLIES MERCHANT WHOLESALERS

This industry group comprises establishments primarily engaged in the merchant wholesale distribution of photographic equipment and supplies; office, computer, and computer peripheral equipment; and medical, dental, hospital, ophthalmic, and other commercial and professional equipment and supplies.

4235 METAL AND MINERAL (EXCEPT PETROLEUM) MERCHANT WHOLESALERS

This NAICS Industry Group comprises establishments classified in the following NAICS Industries: 42351, Metal Service Centers and Other Metal Merchant Wholesalers; and 42352, Coal and Other Mineral and Ore Merchant Wholesalers.

4236 ELECTRICAL AND ELECTRONIC GOODS MERCHANT WHOLESALERS

This NAICS Industry Group comprises establishments classified in the following NAICS Industries: 42361, Electrical Apparatus and Equipment, Wiring Supplies, and Related Equipment Merchant Wholesalers; 42362, Electrical and Electronic Appliance, Television, and Radio Set Merchant Wholesalers; and 42369, Other Electronic Parts and Equipment Merchant Wholesalers.

4237 HARDWARE, AND PLUMBING AND HEATING EQUIPMENT AND SUPPLIES MERCHANT WHOLESALERS

This NAICS Industry Group comprises establishments classified in the following NAICS Industries: 42371, Hardware Merchant Wholesalers; 42372, Plumbing and Heating Equipment and Supplies (Hydronics) Merchant Wholesalers; 42373, Warm Air Heating and Air-Conditioning Equipment and Supplies Merchant Wholesalers; and 42374, Refrigeration Equipment and Supplies Merchant Wholesalers.

4238 MACHINERY, EQUIPMENT, AND SUPPLIES MERCHANT WHOLESALERS

This industry group comprises establishments primarily engaged in the merchant wholesale distribution of construction, mining, farm, garden, industrial, service establishment, and transportation machinery, equipment and supplies.

4239 MISCELLANEOUS DURABLE GOODS MERCHANT WHOLESALERS

This NAICS Industry Group includes establishments classified in the following NAICS Industries: 42391, Sporting and Recreational Goods and Supplies Merchant Wholesalers; 42392, Toy and Hobby Goods and Supplies Merchant Wholesalers; 42393, Recyclable Material Merchant Wholesalers; 42394, Jewelry, Watch, Precious Stone, and Precious Metal Merchant Wholesalers; and 42399, Other Miscellaneous Durable Goods Merchant Wholesalers.

424 NONDURABLE GOODS MERCHANT WHOLESALERS

Industries in the Nondurable Goods Merchant Wholesalers subsector sell nondurable goods to other businesses. Nondurable goods are items generally with a normal life expectancy of less than three years. Nondurable goods merchant wholesale trade establishments are engaged in wholesaling products, such as paper and paper products, chemicals and chemical products, drugs, textiles and textile products, apparel, footwear, groceries, farm products, petroleum and petroleum products, alcoholic beverages, books, magazines, newspapers, flowers and nursery stock, and tobacco products.

4241 PAPER AND PAPER PRODUCT MERCHANT WHOLESALERS

This NAICS Industry Group includes establishments classified in the following NAICS Industries: 42411, Printing and Writing Paper Merchant Wholesalers; 42412, Stationery and Office Supplies Merchant Wholesalers; and 42413, Industrial and Personal Service Paper Merchant Wholesalers.

4242 DRUGS AND DRUGGISTS' SUNDRIES MERCHANT WHOLESALERS

This industry comprises establishments primarily engaged in the merchant wholesale distribution of biological and medical products; botanical drugs and herbs; and pharmaceutical products intended for internal and external consumption in such forms as ampoules, tablets, capsules, vials, ointments, powders, solutions, and suspensions.

4243 APPAREL, PIECE GOODS, AND NOTIONS MERCHANT WHOLESALERS

This NAICS Industry Group includes establishments classified in the following NAICS Industries: 42431, Piece Goods, Notions, and Other Dry Goods Merchant Wholesalers; 42432, Men's and Boys' Clothing and Furnishings Merchant Wholesalers; 42433, Women's, Children's, and Infants' Clothing and Accessories Merchant Wholesalers; and 42434, Footwear Merchant Wholesalers.

4244 GROCERY AND RELATED PRODUCT MERCHANT WHOLESALERS

This NAICS Industry Group includes establishments classified in the following NAICS Industries: 42441, General Line Grocery Merchant Wholesalers; 42442, Packaged Frozen Food Merchant Wholesalers; 42443, Dairy Product (except Dried or Canned) Merchant Wholesalers; 42444, Poultry and Poultry Product Merchant Wholesalers; 42445, Confectionery Merchant Wholesalers; 42446, Fish and Seafood Merchant Wholesalers; 42447, Meat and Meat Product Merchant Wholesalers; 42448, Fresh Fruit and Vegetable Merchant Wholesalers; and 42449, Other Grocery and Related Products Merchant Wholesalers.

4245 FARM PRODUCT RAW MATERIAL MERCHANT WHOLESALERS

This industry group comprises establishments primarily engaged in the merchant wholesale distribution of agricultural products (except raw milk, live poultry, and fresh fruit and vegetables), such as grains, field beans, livestock, and other farm product raw materials (excluding seeds).

4246 CHEMICAL AND ALLIED PRODUCTS MERCHANT WHOLESALERS

This industry group comprises establishments primarily engaged in the merchant wholesale distribution of chemicals; plastics materials and basic forms and shapes; and allied products.

4247 PETROLEUM AND PETROLEUM PRODUCTS MERCHANT WHOLESALERS

This NAICS Industry Group includes establishments classified in the following NAICS Industries: 42471, Petroleum Bulk Stations and Terminals; and 42472, Petroleum and Petroleum Products Merchant Wholesalers (except Bulk Stations and Terminals).

4248 BEER, WINE, AND DISTILLED ALCOHOLIC BEVERAGE MERCHANT WHOLESALERS

This NAICS Industry Group includes establishments classified in the following NAICS Industries: 42481, Beer and Ale Merchant Wholesalers; and 42482, Wine and Distilled Alcoholic Beverage Merchant Wholesalers.

4249 MISCELLANEOUS NONDURABLE GOODS MERCHANT WHOLESALERS

This industry group comprises establishments primarily engaged in the merchant wholesale distribution of nondurable goods, such as farm supplies; books, periodicals and newspapers; flowers; nursery stock; paints; varnishes; tobacco and tobacco products; and other miscellaneous nondurable goods, such as cut Christmas trees and pet supplies.

44-45 RETAIL TRADE

The Retail Trade sector comprises establishments engaged in retailing merchandise, generally without transformation, and rendering services incidental to the sale of merchandise.

The retailing process is the final step in the distribution of merchandise; retailers are, therefore, organized to sell merchandise in small quantities to the general public. This sector comprises two main types of retailers: **store** and **nonstore retailers**.

Store retailers operate fixed point-of-sale locations, located and designed to attract a high volume of walk-in customers. In general, retail stores have extensive displays of merchandise and use mass-media advertising to attract customers. They typically sell merchandise to the general public for personal or household consumption, but some also serve business and institutional clients. These include establishments, such as office supply stores, computer and software stores, building materials dealers, plumbing supply stores, and electrical supply stores. Catalog showrooms, gasoline service stations, automotive dealers, and mobile home dealers are treated as store retailers.

In addition to retailing merchandise, some types of store retailers are also engaged in the provision of after-sales services, such as repair and installation. For example, new automobile dealers, electronics and appliance stores, and musical instrument and supplies stores often provide repair services. As a general rule, establishments engaged in retailing merchandise and providing after-sales services are classified in this sector.

The first eleven subsectors of retail trade are store retailers. The establishments are grouped into industries and industry groups typically based on one or more of the following criteria:

1. The merchandise line or lines carried by the store; for example, specialty stores are distinguished from general-line stores.
2. The usual trade designation of the establishments. This criterion applies in cases where a store type is well recognized by the industry and the public, but difficult to define strictly in terms of merchandise lines carried; for example, pharmacies, hardware stores, and department stores.
3. Capital requirements in terms of display equipment; for example, food stores have equipment requirements not found in other retail industries.

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4. Human resource requirements in terms of expertise; for example, the staff of an automobile dealer requires knowledge in financing, registering, and licensing issues that are not necessary in other retail industries.

Nonstore retailers, like store retailers, are organized to serve the general public, but their retailing methods differ. The establishments of this subsector reach customers and market merchandise with methods, such as the broadcasting of “infomercials,” the broadcasting and publishing of direct-response advertising, the publishing of paper and electronic catalogs, door-to-door solicitation, in-home demonstration, selling from portable stalls (street vendors, except food), and distribution through vending machines. Establishments engaged in the direct sale (nonstore) of products, such as home heating oil dealers and home delivery newspaper routes are included here.

The buying of goods for resale is a characteristic of retail trade establishments that particularly distinguishes them from establishments in the agriculture, manufacturing, and construction industries. For example, farms that sell their products at or from the point of production are not classified in retail, but rather in agriculture. Similarly, establishments that both manufacture and sell their products to the general public are not classified in retail, but rather in manufacturing. However, establishments that engage in processing activities incidental to retailing are classified in retail. This includes establishments, such as optical goods stores that do in-store grinding of lenses, and meat and seafood markets.

Wholesalers also engage in the buying of goods for resale, but they are not usually organized to serve the general public. They typically operate from a warehouse or office and neither the design nor the location of these premises is intended to solicit a high volume of walk-in traffic. Wholesalers supply institutional, industrial, wholesale, and retail clients; their operations are, therefore, generally organized to purchase, sell, and deliver merchandise in larger quantities. However, dealers of durable nonconsumer goods, such as farm machinery and heavy duty trucks, are included in wholesale trade even if they often sell these products in single units.

441 MOTOR VEHICLE AND PARTS DEALERS

Industries in the Motor Vehicle and Parts Dealers subsector retail motor vehicles and parts from fixed point-of-sale locations. Establishments in this subsector typically operate from a showroom and/or an open lot where the vehicles are on display. The display of vehicles and the related parts require little by way of display equipment. The personnel generally include both the sales and sales support staff familiar with the requirements for registering and financing a vehicle as well as a staff of parts experts and mechanics trained to provide repair and maintenance services for the vehicles. Specific industries are included in this subsector to identify the type of vehicle being retailed.

Sales of capital or durable nonconsumer goods, such as medium and heavy-duty trucks, are always included in wholesale trade. These goods are virtually never sold through retail methods.

442 FURNITURE AND HOME FURNISHINGS STORES

Industries in the Furniture and Home Furnishings Stores subsector retail new furniture and home furnishings from fixed point-of-sale locations. Establishments in this subsector usually operate from showrooms and have substantial areas for the presentation of their products. Many offer interior decorating services in addition to the sale of products.

443 ELECTRONICS AND APPLIANCE STORES

Industries in the Electronics and Appliance Stores subsector retail new electronics and appliances from point-of-sale locations. Establishments in this subsector often operate from locations that have special provisions for floor displays requiring special electrical capacity to accommodate the proper demonstration of the products. The staff includes sales personnel knowledgeable in the characteristics and warranties of the line of goods retailed and may also include trained repair persons to handle the maintenance and repair of the electronic equipment and appliances. The classifications within this subsector are made principally on the type of product and knowledge required to operate each type of store.

444 BUILDING MATERIAL AND GARDEN EQUIPMENT AND SUPPLIES DEALERS

Industries in the Building Material and Garden Equipment and Supplies Dealers subsector retail new building material and garden equipment and supplies from fixed point-of-sale locations. Establishments in this subsector have display equipment designed to handle lumber and related products and garden equipment and supplies that may be kept either indoors or outdoors under covered areas. The staff is usually knowledgeable in the use of the specific products being retailed in the construction, repair, and maintenance of the home and associated grounds.

445 FOOD AND BEVERAGE STORES

Industries in the Food and Beverage Stores subsector usually retail food and beverages from fixed point-of-sale locations. Establishments in this subsector have special equipment (e.g., freezers, refrigerated display cases, refrigerators) for displaying food and beverage goods. They have staff trained in the processing of food products to guarantee the proper storage and sanitary conditions required by regulatory authority.

446 HEALTH AND PERSONAL CARE STORES

Industries in the Health and Personal Care Stores subsector retail health and personal care merchandise from fixed point-of-sale locations. Establishments in this subsector are characterized principally by the products they retail, and some health and personal care stores may have specialized staff trained in dealing with the products. Staff may include pharmacists, opticians, and other professionals engaged in retailing, advising customers, and/or fitting the product sold to the customer's needs.

447 GASOLINE STATIONS

Industries in the Gasoline Stations subsector retail automotive fuels (e.g., gasoline, diesel fuel, gasohol) and automotive oils with or without convenience store items. These establishments have specialized equipment for the storage and dispensing of automotive fuels.

448 CLOTHING AND CLOTHING ACCESSORIES STORES

Industries in the Clothing and Clothing Accessories Stores subsector retail new clothing and clothing accessories merchandise from fixed point-of-sale locations. Establishments in this subsector have similar display equipment and staff that is knowledgeable regarding fashion trends and the proper match of styles, colors, and combinations of clothing and accessories to the characteristics and tastes of the customer.

451 SPORTING GOODS, HOBBY, BOOK, AND MUSIC STORES

Industries in the Sporting Goods, Hobby, Book, and Music Stores subsector are engaged in retailing and providing expertise on use of sporting equipment or other specific leisure activities, such as needlework and musical instruments. Book stores are also included in this subsector.

452 GENERAL MERCHANDISE STORES

Industries in the General Merchandise Stores subsector retail new general merchandise from fixed point-of-sale locations. Establishments in this subsector are unique in that they have the equipment and staff capable of retailing a large variety of goods from a single location. This includes a variety of display equipment and staff trained to provide information on many lines of products.

453 MISCELLANEOUS STORE RETAILERS

Industries in the Miscellaneous Store Retailers subsector retail merchandise from fixed point-of-sale locations (except new or used motor vehicles and parts; new furniture and home furnishings; new appliances and electronic products; new building materials and garden equipment and supplies; food and beverages; health and personal care goods; gasoline; new clothing and accessories; and new sporting goods, hobby goods, books, and music). Establishments in this subsector include stores with unique characteristics like florists, used merchandise stores, and pet and pet supply stores as well as other store retailers.

454 NONSTORE RETAILERS

Industries in the Nonstore Retailers subsector retail merchandise using methods, such as the broadcasting of infomercials, the broadcasting and publishing of direct-response advertising, the publishing of paper and electronic catalogs, door-to-door solicitation, in-home demonstration, selling from portable stalls and distribution through vending machines. Establishments in this subsector include mail-order houses, vending machine operators, home delivery sales, door-to-door sales, party plan sales, electronic shopping, and sales through portable stalls (e.g., street vendors, except food). Establishments engaged in the direct sale (i.e., nonstore) of products, such as home heating oil dealers and newspaper delivery are included in this subsector.

72 ACCOMMODATION AND FOOD SERVICES

The Accommodation and Food Services sector comprises establishments providing customers with lodging and/or preparing meals, snacks, and beverages for immediate consumption. The sector includes both accommodation and food services establishments because the two activities are often combined at the same establishment.

Excluded from this sector are civic and social organizations; amusement and recreation parks; theaters; and other recreation or entertainment facilities providing food and beverage services.

721 ACCOMMODATION

Industries in the Accommodation subsector provide lodging or short-term accommodations for travelers, vacationers, and others. There is a wide range of establishments in these industries. Some provide lodging only; while others provide meals, laundry services, and recreational facilities, as well as lodging. Lodging establishments are classified in this subsector even if the provision of complementary services generates more revenue. The types of complementary services provided vary from establishment to establishment.

The subsector is organized into three industry groups: **traveler accommodation, recreational accommodation**, and **rooming and boarding houses**. The **Traveler Accommodation** industry group includes establishments that primarily provide traditional types of lodging services. This group includes hotels, motels, and bed-and-breakfast inns. In addition to lodging, these establishments may provide a range of other services to their guests. The **RV (Recreational Vehicle) Parks and Recreational Camps** industry group includes establishments that operate lodging facilities primarily designed to accommodate outdoor enthusiasts. Included are travel trailer campsites, recreational vehicle parks, and outdoor adventure retreats. The **Rooming and Boarding Houses** industry group includes establishments providing temporary or longer-term accommodations that for the period of occupancy may serve as a principal residence. Board (i.e., meals) may be provided but is not essential.

Establishments that manage short-stay accommodation establishments (e.g., hotels and motels) on a contractual basis are classified in this subsector if they both manage the operation and provide the operating staff. Such establishments are classified based on the type of facility managed and operated.

7211 TRAVELER ACCOMMODATION

This industry group includes establishments classified in the following industries: 72111, Hotels (except Casino Hotels) and Motels; 72112, Casino Hotels; and 72119, Other Traveler Accommodation.

7212 RV (RECREATIONAL VEHICLE) PARKS AND RECREATIONAL CAMPS

This industry comprises establishments primarily engaged in operating recreational vehicle parks and campgrounds and recreational and vacation camps. These establishments cater to outdoor enthusiasts and are characterized by the type of accommodation and by the nature and the range of recreational facilities and activities provided to their clients.

7213 ROOMING AND BOARDING HOUSES

This industry comprises establishments primarily engaged in operating rooming and boarding houses and similar facilities, such as fraternity houses, sorority houses, off-campus dormitories, residential clubs, and workers' camps. These establishments provide temporary or longer-term accommodations that for the period of occupancy may serve as a principal residence. These establishments also may provide complementary services, such as housekeeping, meals, and laundry services.

722 FOOD SERVICES AND DRINKING PLACES

Industries in the Food Services and Drinking Places subsector prepare meals, snacks, and beverages to customer order for immediate on-premises and off-premises consumption. There is a wide range of establishments in these industries. Some provide food and drink only; while others provide various combinations of seating space, waiter/waitress services and incidental amenities, such as limited entertainment. The industries in the subsector are grouped based on the type and level of services provided. The industry groups are full-service restaurants; limited-service eating places; special food services, such as food service contractors, caterers, and mobile food services; and drinking places.

Food services and drink activities at hotels and motels; amusement parks, theaters, casinos, country clubs, and similar recreational facilities; and civic and social organizations are included in this subsector only if these services are provided by a separate establishment primarily engaged in providing food and beverage services.

Excluded from this subsector are establishments operating dinner cruises. These establishments are classified in Subsector 487, Scenic and Sightseeing Transportation because those establishments utilize transportation equipment to provide scenic recreational entertainment.

7221 FULL-SERVICE RESTAURANTS

This industry group comprises establishments primarily engaged in providing food services to patrons who order and are served while seated (i.e., waiter/waitress service) and pay after eating. Establishments that provide this type of food service to patrons with any combination of other services, such as take-out services, are classified in this industry.

7222 LIMITED-SERVICE EATING PLACES

This industry group comprises establishments primarily engaged in providing food services where patrons generally order or select items and pay before eating. Most establishments do not have waiter/waitress service, but some provide limited service, such as cooking to order (i.e., per special request), bringing food to seated customers, or providing off-site delivery.

7223 SPECIAL FOOD SERVICES

This industry group comprises establishments primarily engaged in providing one of the following food services: (1) at the customer's location; (2) at a location designated by the customer; or (3) from motorized vehicles or nonmotorized carts.

7224 DRINKING PLACES (ALCOHOLIC BEVERAGES)

This industry group comprises establishments primarily engaged in preparing and serving alcoholic beverages for immediate consumption.

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484 TRUCK TRANSPORTATION

Industries in the Truck Transportation subsector provide over-the-road transportation of cargo using motor vehicles, such as trucks and tractor trailers. The subsector is subdivided into general freight trucking and specialized freight trucking. This distinction reflects differences in equipment

used, type of load carried, scheduling, terminal, and other networking services. General freight transportation establishments handle a wide variety of general commodities, generally palletized, and transported in a container or van trailer. Specialized freight transportation is the transportation of cargo that, because of size, weight, shape, or other inherent characteristics require specialized equipment for transportation.

Each of these industry groups is further subdivided based on distance traveled. Local trucking establishments primarily carry goods within a single metropolitan area and its adjacent nonurban areas. Long-distance trucking establishments carry goods between metropolitan areas.

The Specialized Freight Trucking industry group includes a separate industry for Used Household and Office Goods Moving. The household and office goods movers are separated because of the substantial network of establishments that has been developed to deal with local and long-distance moving and the associated storage. In this area, the same establishment provides both local and long-distance services, while other specialized freight establishments generally limit their services to either local or long-distance hauling.

4841 GENERAL FREIGHT TRUCKING

This industry group comprises establishments primarily engaged in providing general freight trucking. General freight establishments handle a wide variety of commodities, generally palletized, and transported in a container or van trailer. The establishments of this industry group provide a combination of the following network activities: local pickup, local sorting and terminal operations, line-haul, destination sorting and terminal operations, and local delivery.

48411 GENERAL FREIGHT TRUCKING, LOCAL

This industry comprises establishments primarily engaged in providing local general freight trucking. General freight establishments handle a wide variety of commodities, generally palletized and transported in a container or van trailer. Local general freight trucking establishments usually provide trucking within a metropolitan area which may cross state lines. Generally the trips are same-day return.

48412 GENERAL FREIGHT TRUCKING, LONG-DISTANCE

This industry comprises establishments primarily engaged in providing long-distance general freight trucking. General freight establishments handle a wide variety of commodities, generally palletized and transported in a container or van trailer. Long-distance general freight trucking establishments usually provide trucking between metropolitan areas which may cross North American country borders. Included in this industry are establishments operating as truckload (TL) or less than truckload (LTL) carriers.

4842 SPECIALIZED FREIGHT TRUCKING

This industry group comprises establishments primarily engaged in providing local or long-distance specialized freight trucking. The establishments of this industry are primarily engaged in the transportation of freight which, because of size, weight, shape, or other inherent characteristics, requires specialized equipment, such as flatbeds, tankers, or refrigerated trailers. This industry includes the transportation of used household, institutional, and commercial furniture and equipment.

48421 USED HOUSEHOLD AND OFFICE GOODS MOVING

This industry comprises establishments primarily engaged in providing local or long-distance trucking of used household, used institutional, or used commercial furniture and equipment. Incidental packing and storage activities are often provided by these establishments.

48422 SPECIALIZED FREIGHT (EXCEPT USED GOODS) TRUCKING, LOCAL

This industry comprises establishments primarily engaged in providing local, specialized trucking. Local trucking establishments provide trucking within a metropolitan area that may cross state lines. Generally the trips are same-day return.

48423 SPECIALIZED FREIGHT (EXCEPT USED GOODS) TRUCKING, LONG-DISTANCE

This industry comprises establishments primarily engaged in providing long-distance specialized trucking. These establishments provide trucking between metropolitan areas that may cross North American country borders.

492 COURIERS AND MESSENGERS

Industries in the Couriers and Messengers subsector provide intercity and/or local delivery of parcels. These articles can be described as those that may be handled by one person without using special equipment. This allows the collection, pick-up, and delivery operations to be done with limited labor costs and minimal equipment. Sorting and transportation activities, where necessary, are generally mechanized. The restriction to small parcels partly distinguishes these establishments from those in the transportation industries. The complete network of courier services establishments also distinguishes these transportation services from local messenger and delivery establishments in this subsector. This includes the establishments that perform intercity transportation as well as establishments that, under contract to them, perform local pick-up and delivery. Messengers, which usually deliver within a metropolitan or single urban area, may use bicycle, foot, small truck, or van.

4921 COURIERS

This industry group comprises establishments primarily engaged in providing air, surface, or combined courier delivery services of parcels generally between metropolitan areas or urban centers. The establishments of this industry form a network including courier local pick-up and delivery to serve their customers' needs.

4922 LOCAL MESSENGERS AND LOCAL DELIVERY

This industry group comprises establishments primarily engaged in providing local messenger and delivery services of small items within a single metropolitan or within an urban center. These establishments generally provide point-to-point pick-up and delivery and do not operate as part of an intercity courier network.

493 WAREHOUSING AND STORAGE

Industries in the Warehousing and Storage subsector are primarily engaged in operating warehousing and storage facilities for general merchandise, refrigerated goods, and other warehouse products. These establishments provide facilities to store goods. They do not sell the goods they handle. These establishments take responsibility for storing the goods and keeping them secure. They may also provide a range of services, often referred to as logistics services, related to the distribution of goods. Logistics services can include labeling, breaking bulk, inventory control and management, light assembly, order entry and fulfillment, packaging, pick and pack, price marking and ticketing, and transportation arrangement. However, establishments in this industry group always provide warehousing or storage services in addition to any logistic services. Furthermore, the warehousing or storage of goods must be more than incidental to the performance of services, such as price marking.

Bonded warehousing and storage services and warehouses located in free trade zones are included in the industries of this subsector.

51 INFORMATION

The Information sector comprises establishments engaged in the following processes: (a) producing and distributing information and cultural products, (b) providing the means to transmit or distribute these products as well as data or communications, and (c) processing data.

The main components of this sector are the publishing industries, including software publishing, the motion picture and sound recording industries, the broadcasting and telecommunications industries, and the information services and data processing industries.

The expressions “information age” and “global information economy” are used with considerable frequency today. The general idea of an “information economy” includes both the notion of industries primarily producing, processing, and distributing information, as well as the idea that every industry is using available information and information technology to reorganize and make themselves more productive.

For the purpose of developing NAICS, it is the transformation of information into a commodity that is produced and distributed by a number of growing industries that is at issue. The Information sector groups three types of establishments: (1) those engaged in producing and distributing information and cultural products; (2) those that provide the means to transmit or distribute these products as well as data or communications; and (3) those that process data. Cultural products are those that directly express attitudes, opinions, ideas, values, and artistic creativity; provide entertainment; or offer information and analysis concerning the past and present. Included in this definition are popular, mass-produced products as well as cultural products that normally have a more limited audience, such as poetry books, literary magazines, or classical records. These activities were formerly classified throughout the existing national classifications. Traditional publishing is in manufacturing; broadcasting in communications; software production in business services; film production in amusement services; and so forth.

The unique characteristics of information and cultural products, and of the processes involved in their production and distribution, distinguish the Information sector from the goods-producing and service-producing sectors. Some of these characteristics are:

1. Unlike traditional goods, an “information or cultural product,” such as a newspaper on-line or television program, does not necessarily have tangible qualities, nor is it necessarily associated with a particular form. A movie can be shown at a movie theater, on a television broadcast, through video-on-demand or rented at a local video store. A sound recording can be aired on radio, embedded in multimedia products, or sold at a record store.
2. Unlike traditional services, the delivery of these products does not require direct contact between the supplier and the consumer.
3. The value of these products to the consumer lies in their informational, educational, cultural, or entertainment content, not in the format in which they are distributed. Most of these products are protected from unlawful reproduction by copyright laws.
4. The intangible property aspect of information and cultural products makes the processes involved in their production and distribution very different from goods and services. Only those possessing the rights to these works are authorized to reproduce, alter, improve, and distribute them. Acquiring and using these rights often involves significant costs. In addition, technology is revolutionizing the distribution of these products. It is possible to distribute them in a physical form, via broadcast, or on-line.
5. Distributors of information and cultural products can easily add value to the products they distribute. For instance, broadcasters add advertising not contained in the original product. This capacity means that unlike traditional distributors, they derive revenue not from sale of the distributed product to the final consumer, but from those who pay for the privilege of adding information to the original product. Similarly, a database publisher can acquire the rights to thousands of previously published newspaper and periodical articles and add new value by providing search and software and organizing the information in a way that facilitates research and retrieval. These products often command a much higher price than the original information.

The distribution modes for information commodities may either eliminate the necessity for traditional manufacture, or reverse the conventional order of manufacture-distribute: A newspaper distributed on-line, for example, can be printed locally or by the final consumer. Similarly, it is anticipated that packaged software, which today is mainly bought through the traditional retail channels, will soon be available mainly on-line. The NAICS Information sector is designed to make such economic changes transparent as they occur, or to facilitate designing surveys that will monitor the new phenomena and provide data to analyze the changes.

Many of the industries in the NAICS Information sector are engaged in producing products protected by copyright law, or in distributing them (other than distribution by traditional wholesale and retail methods). Examples are traditional publishing industries, software and database publishing industries, and film and sound industries. Broadcasting and telecommunications industries and information providers and processors are also included in the Information sector, because their technologies are so closely linked to other industries in the Information sector.

511 PUBLISHING INDUSTRIES

Industries in the Publishing Industries subsector group establishments engaged in the publishing of newspapers, magazines, other periodicals, and books, as well as database and software publishing. In general, these establishments, which are known as publishers, issue copies of works for which they usually possess copyright. Works may be in one or more formats including traditional print form, CD-ROM, or on-line. Publishers may publish works originally created by others for which they have obtained the rights and/or works that they have created in-house. Software publishing is included here because the activity, creation of a copyrighted product and bringing it to market, is equivalent to the creation process for other types of intellectual products.

In NAICS, publishing, the reporting, writing, editing, and other processes that are required to create an edition of a newspaper, is treated as a major economic activity in its own right, rather than as a subsidiary activity to a manufacturing activity, printing. Thus, publishing is classified in the Information sector; whereas printing remains in the NAICS Manufacturing sector. In part, the NAICS classification reflects the fact that publishing increasingly takes place in establishments that are physically separate from the associated printing establishments. More crucially, the NAICS classification of book and newspaper publishing is intended to portray their roles in a modern economy, in which they do not resemble manufacturing activities.

Music publishers are not included in the Publishing Industries subsector, but are included in the Motion Picture and Sound Recording Industries subsector. Reproduction of prepackaged software is treated in NAICS as a manufacturing activity; on-line distribution of software products is in the Information sector, and custom design of software to client specifications is included in the Professional, Scientific, and Technical Services sector. These distinctions arise because of the different ways that software is created, reproduced, and distributed.

The Information sector does not include products, such as manifold business forms. Information is not the essential component of these items. Establishments producing these items are included in Subsector 323, Printing and Related Support Activities.

5111 NEWSPAPER, PERIODICAL, BOOK, AND DATABASE PUBLISHERS

This industry group comprises establishments primarily engaged in publishing, newspapers, magazines, other periodicals, books, databases and other works, such as calendars, greeting cards, and maps. These works are characterized by the intellectual creativity required in their development and are usually protected by copyright. Publishers distribute or arrange for the distribution of these works.

Publishing establishments may create the works in-house, contract for, purchase, or compile works that were originally created by others. These works may be published in one or more formats, such as print and/or electronic form, including on-line. Establishments in this industry may print, reproduce or offer direct access to the works themselves or may arrange with others to carry out such functions.

Establishments that both print and publish may fill excess capacity with commercial or job printing. However, the publishing activity is still considered to be the primary activity of these establishments.

5112 SOFTWARE PUBLISHERS

This industry comprises establishments primarily engaged in computer software publishing or publishing and reproduction. Establishments in this industry carry out operations necessary for producing and distributing computer software, such as designing, providing documentation, assisting in installation, and providing support services to software purchasers. These establishments may design, develop, and publish, or publish only.

512 MOTION PICTURE AND SOUND RECORDING INDUSTRIES

Industries in the Motion Picture and Sound Recording Industries subsector group establishments involved in the production and distribution of motion pictures and sound recordings. While producers and distributors of motion pictures and sound recordings issue works for sale as traditional publishers do, the processes are sufficiently different to warrant placing establishments engaged in these activities in a separate subsector. Production is typically a complex process that involves several distinct types of establishments that are engaged in activities, such as contracting with performers, creating the film or sound content, and providing technical postproduction services. Film distribution is often to exhibitors, such as theaters and broadcasters, rather than through the wholesale and retail distribution chain. When the product is in a mass-produced form, NAICS treats production and distribution as the major economic activity as it does in the Publishing Industries subsector, rather than as a subsidiary activity to the manufacture of such products.

This subsector does not include establishments primarily engaged in the wholesale distribution of video cassettes and sound recordings, such as compact discs and audio tapes; these establishments are included in the Wholesale Trade sector. Reproduction of video cassettes and sound recordings that is carried out separately from establishments engaged in production and distribution is treated in NAICS as a manufacturing activity.

5121 MOTION PICTURE AND VIDEO INDUSTRIES

This industry group comprises establishments primarily engaged in the production and/or distribution of motion pictures, videos, television programs, or commercials; in the exhibition of motion pictures; or in the provision of postproduction and related services.

5122 SOUND RECORDING INDUSTRIES

This industry group comprises establishments primarily engaged in producing and distributing musical recordings, in publishing music, or in providing sound recording and related services.

514 INFORMATION SERVICES AND DATA PROCESSING SERVICES

Industries in the Information Services and Data Processing Services subsector group establishments providing information, storing information, providing access to information, and processing information. The main components of the subsector are news syndicates, libraries, archives, on-line information service providers, and data processors.

5141 INFORMATION SERVICES

This industry group comprises establishments primarily engaged in providing information, storing information, and/or providing access to information.

5142 DATA PROCESSING SERVICES

This industry comprises establishments primarily engaged in providing electronic data processing services. These establishments may provide complete processing and preparation of reports from data supplied by customers; specialized services, such as automated data entry services; or may make data processing resources available to clients on an hourly or timesharing basis.

5231 SECURITIES AND COMMODITY CONTRACTS INTERMEDIATION AND BROKERAGE

This industry group comprises establishments primarily engaged in putting capital at risk in the process of underwriting securities issues or in making markets for securities and commodities; and those acting as agents and/or brokers between buyers and sellers of securities and commodities, usually charging a commission.

52311 INVESTMENT BANKING AND SECURITIES DEALING

This industry comprises establishments primarily engaged in underwriting, originating, and/or maintaining markets for issues of securities. Investment bankers act as principals (i.e., investors who buy or sell on their own account) in firm commitment transactions or act as agents in best effort and standby commitments. This industry also includes establishments acting as principals in buying or selling securities generally on a spread basis, such as securities dealers or stock option dealers.

52312 SECURITIES BROKERAGE

This industry comprises establishments primarily engaged in acting as agents (i.e., brokers) between buyers and sellers in buying or selling securities on a commission or transaction fee basis.

52313 COMMODITY CONTRACTS DEALING

This industry comprises establishments primarily engaged in acting as principals (i.e., investors who buy or sell for their own account) in buying or selling spot or futures commodity contracts or options, such as precious metals, foreign currency, oil, or agricultural products, generally on a spread basis.

52314 COMMODITY CONTRACTS BROKERAGE

This industry comprises establishments primarily engaged in acting as agents (i.e., brokers) in buying or selling spot or future commodity contracts or options on a commission or transaction fee basis.

52392 PORTFOLIO MANAGEMENT

This industry comprises establishments primarily engaged in managing the portfolio assets (i.e., funds) of others on a fee or commission basis. Establishments in this industry have the authority to make investment decisions, and they derive fees based on the size and/or overall performance of the portfolio.

52393 INVESTMENT ADVICE

This industry comprises establishments primarily engaged in providing customized investment advice to clients on a fee basis, that do not have the authority to execute trades. Primary activities performed by establishments in this industry are providing financial planning advice and investment counseling to meet the goals and needs of specific clients.

532 RENTAL AND LEASING SERVICES

Industries in the Rental and Leasing Services subsector include establishments that provide a wide array of tangible goods, such as automobiles, computers, consumer goods, and industrial machinery and equipment, to customers in return for a periodic rental or lease payment.

The subsector includes two main types of establishments: (1) those that are engaged in renting consumer goods and equipment, and (2) those that are engaged in leasing machinery and equipment often used for business operations. The first type typically operates from a retail-like or store-front facility and maintains inventories of goods that are rented for short periods of time. The latter type typically does not operate from retail-like locations or maintain inventories, and offers longer term leases. These establishments work directly with clients to enable them to acquire the use of equipment on a lease basis, or they work with equipment vendors or dealers to support the marketing of equipment to their customers under lease arrangements. Equipment lessors generally structure lease contracts to meet the specialized needs of their clients and use their remarketing expertise to find other users for previously leased equipment. Establishments that provide operating and capital (i.e., finance) leases are included in this subsector.

Establishments primarily engaged in leasing in combination with providing loans are classified in Sector 52, Finance and Insurance. Establishments primarily engaged in leasing real property are classified in Subsector 531, Real Estate. Those establishments primarily engaged in renting or leasing equipment with operators are classified in various subsectors of NAICS depending on the nature of the services provided (e.g., Transportation, Construction, Agriculture). These activities are excluded from this subsector since the client is paying for the expertise and knowledge of the equipment operator, in addition to the rental of the equipment. In many cases, such as the rental of heavy construction equipment, the operator is essential to operate the equipment. Likewise, since the provision of crop harvesting services includes both the equipment and operator, it is

included in the agriculture subsector. The rental or leasing of copyrighted works is classified in Sector 51, Information, and the rental or leasing of assets, such as patents, trademarks, and/or licensing agreements, is classified in Subsector 533, Lessors of Nonfinancial Intangible Assets (except Copyrighted Works).

5321 AUTOMOTIVE EQUIPMENT RENTAL AND LEASING

This industry group comprises establishments primarily engaged in renting or leasing the following types of vehicles: passenger cars and trucks without drivers, and utility trailers. These establishments generally operate from a retail-like facility. Some establishments offer only short-term rental, others only longer-term leases, and some provide both types of services.

53211 PASSENGER CAR RENTAL AND LEASING

This industry comprises establishments primarily engaged in renting or leasing passenger cars without drivers.

53212 TRUCK, UTILITY TRAILER, AND RV (RECREATIONAL VEHICLE) RENTAL AND LEASING

This industry comprises establishments primarily engaged in renting or leasing, without drivers, one or more of the following: trucks; truck tractors or buses; semitrailers; utility trailers; or RVs (recreational vehicles).

5322 CONSUMER GOODS RENTAL

This industry group comprises establishments primarily engaged in renting personal and household-type goods. Establishments classified in this industry group generally provide short-term rental, although in some instances, the goods may be leased for longer periods of time. These establishments often operate from a retail-like or store-front facility.

53221 CONSUMER ELECTRONICS AND APPLIANCES RENTAL

This industry comprises establishments primarily engaged in renting consumer electronics equipment and appliances, such as televisions, stereos, and refrigerators. Included in this industry are appliance rental centers.

53222 FORMAL WEAR AND COSTUME RENTAL

This industry comprises establishments primarily engaged in renting clothing, such as formal wear, costumes (e.g., theatrical), or other clothing (except laundered uniforms and work apparel).

53223 VIDEO TAPE AND DISC RENTAL

This industry comprises establishments primarily engaged in renting prerecorded video tapes and discs for home electronic equipment.

53229 OTHER CONSUMER GOODS RENTAL

This industry comprises establishments primarily engaged in renting consumer goods (except consumer electronics and appliances, formal wear and costumes, and prerecorded video tapes).

5323 GENERAL RENTAL CENTERS

This industry group includes establishments classified in the following NAICS industry: 53231, General Rental Centers.

5324 COMMERCIAL AND INDUSTRIAL MACHINERY AND EQUIPMENT RENTAL AND LEASING

This industry group comprises establishments primarily engaged in renting or leasing commercial-type and industrial-type machinery and equipment. The types of establishments included in this industry group are generally involved in providing capital or investment-type equipment that clients use in their business operations. These establishments typically cater to a business clientele and do not generally operate a retail-like or store-front facility.

53241 CONSTRUCTION, TRANSPORTATION, MINING, AND FORESTRY MACHINERY AND EQUIPMENT RENTAL AND LEASING

This industry comprises establishments primarily engaged in renting or leasing one or more of the following without operators: heavy construction, off-highway transportation, mining, and forestry machinery and equipment. Establishments in this industry may rent or lease products, such as aircraft, railroad cars, steamships, tugboats, bulldozers, earthmoving equipment, well-drilling machinery and equipment, or cranes.

53242 OFFICE MACHINERY AND EQUIPMENT RENTAL AND LEASING

This industry comprises establishments primarily engaged in renting or leasing office machinery and equipment, such as computers, office furniture, duplicating machines (i.e., copiers), or facsimile machines.

53249 OTHER COMMERCIAL AND INDUSTRIAL MACHINERY AND EQUIPMENT RENTAL AND LEASING

This industry comprises establishments primarily engaged in renting or leasing nonconsumer-type machinery and equipment (except heavy construction, transportation, mining, and forestry machinery and equipment without operators; and office machinery and equipment). Establishments in this industry rent or lease products, such as manufacturing equipment; metalworking, telecommunications, motion picture, or theatrical machinery and equipment; institutional (i.e., public building) furniture, such as furniture for schools, theaters, or buildings; or agricultural equipment without operators.

54 PROFESSIONAL, SCIENTIFIC, AND TECHNICAL SERVICES

The Professional, Scientific, and Technical Services sector comprises establishments that specialize in performing professional, scientific, and technical activities for others. These activities require a high degree of expertise and training. The establishments in this sector specialize according to expertise and provide these services to clients in a variety of industries and, in some cases, to households. Activities performed include: legal advice and representation; accounting, bookkeeping, and payroll services; architectural, engineering, and specialized design services; computer services; consulting services; research services; advertising services; photographic services; translation and interpretation services; veterinary services; and other professional, scientific, and technical services.

This sector excludes establishments primarily engaged in providing a range of day-to-day office administrative services, such as financial planning, billing and record keeping, personnel, and physical distribution and logistics. These establishments are classified in Sector 56, Administrative and Support and Waste Management and Remediation Services.

541 PROFESSIONAL, SCIENTIFIC, AND TECHNICAL SERVICES

Industries in the Professional, Scientific, and Technical Services subsector group establishments engaged in processes where human capital is the major input. These establishments make available the knowledge and skills of their employees, often on an assignment basis, where an individual or team is responsible for the delivery of services to the client. The individual industries of this subsector are defined on the basis of the particular expertise and training of the services provider.

The distinguishing feature of the Professional, Scientific, and Technical Services subsector is the fact that most of the industries grouped in it have production processes that are almost wholly dependent on worker skills. In most of these industries, equipment and materials are not of major importance, unlike health care, for example, where “high tech” machines and materials are important collaborating inputs to labor skills in the production of health care. Thus, the establishments classified in this subsector sell expertise. Much of the expertise requires degrees, though not in every case.

5411 LEGAL SERVICES

This industry group includes establishments classified in the following industries: 54111, Offices of Lawyers, and 54119, Other Legal Services.

54111 OFFICES OF LAWYERS

This industry comprises offices of legal practitioners known as lawyers or attorneys (i.e., counselors-at-law) primarily engaged in the practice of law. Establishments in this industry may provide expertise in a range or in specific areas of law, such as: criminal law, corporate law, family and estate law, patent law, real estate law, or tax law.

54119 OTHER LEGAL SERVICES

This industry comprises establishments of legal practitioners (except lawyers and attorneys) primarily engaged in providing specialized legal or paralegal services.

5412 ACCOUNTING, TAX RETURN PREPARATION, BOOKKEEPING, AND PAYROLL SERVICES

This industry comprises establishments primarily engaged in providing services, such as: auditing of accounting records, designing accounting systems, preparing financial statements, developing budgets, preparing tax returns, processing payrolls, bookkeeping, and billing.

54121 ACCOUNTING, TAX RETURN PREPARATION, BOOKKEEPING, AND PAYROLL SERVICES

This industry comprises establishments primarily engaged in providing services, such as: auditing of accounting records, designing accounting systems, preparing financial statements, developing budgets, preparing tax returns, processing payrolls, bookkeeping, and billing.

541211 OFFICES OF CERTIFIED PUBLIC ACCOUNTANTS

This industry comprises establishments of accountants that are certified to audit the accounting records of public and private organizations and to attest to compliance with generally accepted accounting practices. Offices of certified public accountants (CPAs) may provide one or more of the following accounting services: (1) auditing financial statements; (2) designing accounting systems; (3) preparing financial statements; (4) developing budgets; and (5) providing advice on matters related to accounting. These establishments may also provide related services, such as bookkeeping, tax return preparation, and payroll processing.

541213 TAX PREPARATION SERVICES

This industry comprises establishments (except offices of CPAs) engaged in providing tax return preparation services without also providing accounting, bookkeeping, billing, or payroll processing services. Basic knowledge of tax law and filing requirements is required.

541214 PAYROLL SERVICES

This industry comprises establishments (except offices of CPAs) engaged in the following without also providing accounting, bookkeeping, or billing services: (1) collecting information on hours worked, pay rates, deductions, and other payroll-related data from their clients and (2) using that information to generate paychecks, payroll reports, and tax filings. These establishments may use data processing and tabulating techniques as part of providing their services.

541219 OTHER ACCOUNTING SERVICES

This industry comprises establishments (except offices of CPAs) engaged in providing accounting services (except tax return preparation services only or payroll services only). These establishments may also provide tax return preparation or payroll services. Accountant (except CPA) offices, bookkeeper offices, and billing offices are included in this industry.

5413 ARCHITECTURAL, ENGINEERING, AND RELATED SERVICES

This industry group includes establishments classified in the following industries: 54131, Architectural Services, 54133, Engineering Services, 54134, Drafting Services, 54135, Building Inspection Services, 54136, Geophysical Surveying and Mapping Services, 54137, Surveying and Mapping (Except Geophysical) Services, and 54138, Testing Laboratories.

54131 ARCHITECTURAL SERVICES

This industry comprises establishments primarily engaged in planning and designing residential, institutional, leisure, commercial, and industrial buildings and structures by applying knowledge of design, construction procedures, zoning regulations, building codes, and building materials.

54133 ENGINEERING SERVICES

This industry comprises establishments primarily engaged in applying physical laws and principles of engineering in the design, development, and utilization of machines, materials, instruments, structures, processes, and systems. The assignments undertaken by these establishments may involve any of the following activities: provision of advice, preparation of feasibility studies, preparation of preliminary and final plans and designs, provision of technical services during the construction or installation phase, inspection and evaluation of engineering projects, and related services.

54134 DRAFTING SERVICES

This industry comprises establishments primarily engaged in drawing detailed layouts, plans, and illustrations of buildings, structures, systems, or components from engineering and architectural specifications.

54135 BUILDING INSPECTION SERVICES

This industry comprises establishments primarily engaged in providing building inspection services. These establishments typically evaluate all aspects of the building structure and component systems and prepare a report on the physical condition of the property, generally for buyers or others involved in real estate transactions. Building inspection bureaus and establishments providing home inspection services are included in this industry.

54136 GEOPHYSICAL SURVEYING AND MAPPING SERVICES

This industry comprises establishments primarily engaged in gathering, interpreting, and mapping geophysical data. Establishments in this industry often specialize in locating and measuring the extent of subsurface resources, such as oil, gas, and minerals, but they may also conduct surveys for engineering purposes. Establishments in this industry use a variety of surveying techniques depending on the purpose of the survey, including magnetic surveys, gravity surveys, seismic surveys, or electrical and electromagnetic surveys.

54137 SURVEYING AND MAPPING (EXCEPT GEOPHYSICAL) SERVICES

This industry comprises establishments primarily engaged in performing surveying and mapping services of the surface of the earth, including the sea floor. These services may include surveying and mapping of areas above or below the surface of the earth, such as the creation of view easements or segregating rights in parcels of land by creating underground utility easements.

54138 TESTING LABORATORIES

This industry comprises establishments primarily engaged in performing physical, chemical, and other analytical testing services, such as acoustics or vibration testing, assaying, biological testing (except medical and veterinary), calibration testing, electrical and electronic testing, geotechnical testing, mechanical testing, nondestructive testing, or thermal testing. The testing may occur in a laboratory or on-site.

5414 SPECIALIZED DESIGN SERVICES

This industry group comprises establishments providing specialized design services (except architectural, engineering, and computer systems design).

5415 COMPUTER SYSTEMS DESIGN AND RELATED SERVICES

This industry comprises establishments primarily engaged in providing expertise in the field of information technologies through one or more of the following activities: (1) writing, modifying, testing, and supporting software to meet the needs of a particular customer; (2) planning and designing computer systems that integrate computer hardware, software, and communication technologies; (3) on-site management and operation of clients' computer systems and/or data processing facilities; and (4) other professional and technical computer-related advice and services.

5416 MANAGEMENT, SCIENTIFIC, AND TECHNICAL CONSULTING SERVICES

This industry group includes establishments classified in the following industries: 54161, Management Consulting Services, 54162, Environmental Consulting Services, and 54169, Other Scientific and Technical Consulting Services.

54161 MANAGEMENT CONSULTING SERVICES

This industry comprises establishments primarily engaged in providing advice and assistance to businesses and other organizations on management issues, such as strategic and organizational planning; financial planning and budgeting; marketing objectives and policies; human resource policies, practices, and planning; production scheduling; and control planning.

54162 ENVIRONMENTAL CONSULTING SERVICES

This industry comprises establishments primarily engaged in providing advice and assistance to businesses and other organizations on environmental issues, such as the control of environmental contamination from pollutants, toxic substances, and hazardous materials. These establishments identify problems (e.g., inspect buildings for hazardous materials), measure and evaluate risks, and recommend solutions. They employ a multidisciplinary staff of scientists, engineers, and other technicians with expertise in areas such as air and water quality, asbestos contamination, remediation, and environmental law. Establishments providing sanitation or site remediation consulting services are included in this industry.

54169 OTHER SCIENTIFIC AND TECHNICAL CONSULTING SERVICES

This industry comprises establishments primarily engaged in providing advice and assistance to businesses and other organizations on scientific and technical issues (except environmental).

5417 SCIENTIFIC RESEARCH AND DEVELOPMENT SERVICES

This industry group comprises establishments engaged in conducting original investigation undertaken on a systematic basis to gain new knowledge (research) and/or the application of research findings or other scientific knowledge for the creation of new or significantly improved products or processes (experimental development). The industries within this industry group are defined on the basis of the domain of research; that is, on the scientific expertise of the establishment.

5418 ADVERTISING AND RELATED SERVICES

This industry comprises establishments primarily engaged in creating advertising campaigns and placing such advertising in periodicals, newspapers, radio and television, or other media. These establishments are organized to provide a full range of services (i.e., through in-house capabilities or subcontracting), including advice, creative services, account management, production of advertising material, media planning, and buying (i.e., placing advertising).

5419 OTHER PROFESSIONAL, SCIENTIFIC, AND TECHNICAL SERVICES

This industry group comprises establishments engaged in professional, scientific, and technical services (except legal services; accounting, tax preparation, bookkeeping, and related services; architectural, engineering, and related services; specialized design services; computer systems design and related services; management, scientific, and technical consulting services; scientific research and development services; and advertising and related services).

56 ADMINISTRATIVE AND SUPPORT AND WASTE MANAGEMENT AND REMEDIATION SERVICES

The Administrative and Support and Waste Management and Remediation Services sector comprises establishments performing routine support activities for the day-to-day operations of other organizations. These essential activities are often undertaken in-house by establishments in many sectors of the economy. The establishments in this sector specialize in one or more of these support activities and provide these services to clients in a variety of industries and, in some cases, to households. Activities performed include: office administration, hiring and placing of personnel, document preparation and similar clerical services, solicitation, collection, security and surveillance services, cleaning, and waste disposal services.

The administrative and management activities performed by establishments in this sector are typically on a contract or fee basis. These activities may also be performed by establishments that are part of the company or enterprise. However, establishments involved in administering, overseeing, and managing other establishments of the company or enterprise, are classified in Sector 55, Management of Companies and Enterprises. These establishments normally undertake the strategic and organizational planning and decision making role of the company or enterprise. Government establishments engaged in administering, overseeing, and managing governmental programs are classified in Sector 92, Public Administration.

561 ADMINISTRATIVE AND SUPPORT SERVICES

Industries in the Administrative and Support Services subsector group establishments engaged in activities that support the day-to-day operations of other organizations. The processes employed in this sector (e.g., general management, personnel administration, clerical activities, cleaning activities) are often integral parts of the activities of establishments found in all sectors of the economy. The establishments classified in this subsector have specialized in one or more of these activities and can, therefore, provide services to clients in a variety of industries and, in some cases, to households. The individual industries of this subsector are defined on the basis of the particular process that they are engaged in and the particular services they provide.

Many of the activities performed in this subsector are ongoing routine support functions that all businesses and organizations must do and that they have traditionally done for themselves. Recent trends, however, are to contract or purchase such services from businesses that specialize in such activities and can, therefore, provide the services more efficiently.

The industries in this subsector cannot be viewed as strictly “support.” The Travel Arrangement and Reservation Services industry group, which includes travel agents, tour operators, and providers of other travel arrangement services, such as hotel and restaurant reservations and arranging the purchase of tickets, serves many types of clients, including individual consumers. This group was placed in this subsector because the services are often of the “support” nature (e.g., travel arrangement) and businesses and other organizations are increasingly the ones purchasing such services.

The administrative and management activities performed by establishments in this sector are typically on a contract or fee basis. These activities may also be performed by establishments that are part of the company or enterprise. However, establishments involved in administering, overseeing, and managing other establishments of the company or enterprise, are classified in Sector 55, Management of Companies and Enterprises. These establishments normally undertake the strategic and organizational planning and decision making role of the company or enterprise. Government establishments engaged in administering, overseeing and managing governmental programs are classified in Sector 92, Public Administration.

5611 OFFICE ADMINISTRATIVE SERVICES

This industry comprises establishments primarily engaged in providing a range of day-to-day office administrative services, such as financial planning; billing and recordkeeping; personnel; and physical distribution and logistics for others on a contract or fee basis. These establishments do not provide operating staff to carry out the complete operations of a business.

5612 FACILITIES SUPPORT SERVICES

This industry comprises establishments primarily engaged in providing operating staff to perform a combination of support services within a client's facilities. Establishments in this industry typically provide a combination of services, such as janitorial; maintenance; trash disposal; guard and security; mail routing; reception; laundry; and related services to support operations within facilities. These establishments provide operating staff to carry out these support activities but are not involved with or responsible for the core business or activities of the client. Establishments providing facilities (except computer and/or data processing) operation support services and establishments operating correctional facilities (i.e., jails) on a contract or fee basis are included in this industry.

5613 EMPLOYMENT SERVICES

This industry group includes establishments classified in the following industries: 56131, Employment Placement Agencies, 56132, Temporary Help Services, and 56133, Employee Leasing Services.

56131 EMPLOYMENT PLACEMENT AGENCIES

This industry comprises establishments primarily engaged in listing employment vacancies and in referring or placing applicants for employment. The individuals referred or placed are not employees of the employment agencies.

56132 TEMPORARY HELP SERVICES

This industry comprises establishments primarily engaged in supplying workers to clients' businesses for limited periods of time to supplement the working force of the client. The individuals provided are employees of the temporary help service establishment. However, these establishments do not provide direct supervision of their employees at the clients' work sites.

56133 EMPLOYEE LEASING SERVICES

This industry comprises establishments primarily engaged in providing human resources and human resource management services to staff client businesses. Establishments in this industry operate in a coemployment relationship with client businesses or organizations and are specialized in performing a wide range of human resource and personnel management duties, such as payroll accounting, payroll tax return preparation, benefits administration, recruiting, and managing labor relations. Employee leasing establishments typically acquire and lease back some or all of the employees of their clients and serve as the employer of the leased employees for payroll, benefits, and related purposes. Employee leasing establishments exercise varying degrees of decision making relating to their human resource or personnel management role, but do not have

management accountability for the work of their clients' operations with regard to strategic planning, output, or profitability. Professional employer organizations (PEO) and establishments providing labor or staff leasing services are included in this industry.

5614 BUSINESS SUPPORT SERVICES

This industry group comprises establishments engaged in performing activities that are ongoing routine business support functions that businesses and organizations traditionally do for themselves.

56141 DOCUMENT PREPARATION SERVICES

This industry comprises establishments primarily engaged in one or more of the following: (1) letter or resume writing; (2) document editing or proofreading; (3) typing, word processing, or desktop publishing; and (4) stenographic (except court reporting or stenotype recording), transcription, and other secretarial services.

56142 TELEPHONE CALL CENTERS

This industry comprises: (1) establishments primarily engaged in answering telephone calls and relaying messages to clients and (2) establishments primarily engaged in providing telemarketing services on a contract or fee basis for others, such as promoting clients' products or services by telephone; taking orders for clients by telephone; and soliciting contributions or providing information for clients by telephone. Telemarketing establishments never own the product or provide the service that they are representing and generally can originate and/or receive calls for others.

56143 BUSINESS SERVICE CENTERS

This industry comprises: (1) establishments primarily engaged in providing mailbox rental and other postal and mailing services (except direct mail advertising); (2) establishments, generally known as copy centers or shops, primarily engaged in providing photocopying, duplicating, blue-printing, and other document copying services without also providing printing services (i.e., offset printing, quick printing, digital printing, prepress services); and (3) establishments that provide a range of office support services (except printing services), such as mailing services, document copying services, facsimile services, word processing services, on-site PC rental services, and office product sales.

56144 COLLECTION AGENCIES

This industry comprises establishments primarily engaged in collecting payments for claims and remitting payments collected to their clients.

56145 CREDIT BUREAUS

This industry comprises establishments primarily engaged in compiling information, such as credit and employment histories on individuals and credit histories on businesses, and providing the information to financial institutions, retailers, and others who have a need to evaluate the credit worthiness of these persons and businesses.

56149 OTHER BUSINESS SUPPORT SERVICES

This industry comprises establishments primarily engaged in providing business support services (except secretarial and other document preparation services; telephone answering or telemarketing services; private mail services or document copying services conducted as separate activities or in conjunction with other office support services; monetary debt collection services; and credit reporting services).

5615 TRAVEL ARRANGEMENT AND RESERVATION SERVICES

This industry group includes establishments classified in the following industries: 56151 Travel Agencies, 56152 Tour Operators, and 56159 Other Travel Arrangement and Reservation Services.

56151 TRAVEL AGENCIES

This industry comprises establishments primarily engaged in acting as agents in selling travel, tour, and accommodation services to the general public and commercial clients.

56152 TOUR OPERATORS

This industry comprises establishments primarily engaged in arranging and assembling tours. The tours are sold through travel agencies or tour operators. Travel or wholesale tour operators are included in this industry.

56159 OTHER TRAVEL ARRANGEMENT AND RESERVATION SERVICES

This industry comprises establishments (except travel agencies and tour operators) primarily engaged in providing travel arrangement and reservation services.

5616 INVESTIGATION AND SECURITY SERVICES

This industry group includes establishments classified in the following industries: 56161 Investigation, Guard, and Armored Car Services and 56162 Security Systems Services.

56161 INVESTIGATION, GUARD, AND ARMORED CAR SERVICES

This industry comprises establishments primarily engaged in providing one or more of the following: (1) investigation and detective services; (2) guard and patrol services; and (3) picking up and delivering money, receipts, or other valuable items with personnel and equipment to protect such properties while in transit.

56162 SECURITY SYSTEMS SERVICES

This industry comprises establishments engaged in (1) selling security systems, such as burglar and fire alarms and locking devices, along with installation, repair, or monitoring services or (2) remote monitoring of electronic security alarm systems.

5617 SERVICES TO BUILDINGS AND DWELLINGS

This industry group includes establishments classified in the following industries 56171, Exterminating and Pest Control Services, 56172, Janitorial Services, 56174, Carpet and Upholstery Cleaning Services, and 56179, Other Services to Buildings and Dwellings.

56171 EXTERMINATING AND PEST CONTROL SERVICES

This industry comprises establishments primarily engaged in exterminating and controlling birds, mosquitoes, rodents, termites, and other insects and pests (except for crop production and forestry production). Establishments providing fumigation services are included in this industry.

56172 JANITORIAL SERVICES

This industry comprises establishments primarily engaged in cleaning building interiors, interiors of transportation equipment (e.g., aircraft, rail cars, ships), and/or windows.

56174 CARPET AND UPHOLSTERY CLEANING SERVICES

This industry comprises establishments primarily engaged in cleaning and dyeing used rugs, carpets, and upholstery.

56179 OTHER SERVICES TO BUILDINGS AND DWELLINGS

This industry comprises establishments primarily engaged in providing services to buildings and dwellings (except exterminating and pest control; janitorial; landscaping care and maintenance; and carpet and upholstery cleaning).

5619 OTHER SUPPORT SERVICES

This industry group comprises establishments primarily engaged in providing day-to-day business and other organizational support services (except office administrative services; facilities support services; employment services; business support services; travel arrangement and reservation services; security and investigation services; and services to buildings and dwellings).

56191 PACKAGING AND LABELING SERVICES

This industry comprises establishments primarily engaged in packaging client owned materials. The services may include labeling and/or imprinting the package.

56192 CONVENTION AND TRADE SHOW ORGANIZERS

This industry comprises establishments primarily engaged in organizing, promoting, and/or managing events, such as business and trade shows, conventions, conferences, and meetings (whether or not they manage and provide the staff to operate the facilities in which these events take place).

56199 ALL OTHER SUPPORT SERVICES

This industry comprises establishments primarily engaged in providing day-to-day business and other organizational support services (except office administrative services, facilities support services, employment services, business support services, travel arrangement and reservation services, security and investigation services, services to buildings and other structures, packaging and labeling services, and convention and trade show organizing services).

562 WASTE MANAGEMENT AND REMEDIATION SERVICES

Industries in the Waste Management and Remediation Services subsector group comprise establishments engaged in the collection, treatment, and disposal of waste materials. This includes establishments engaged in local hauling of waste materials; operating materials recovery facilities (i.e., those that sort recyclable materials from the trash stream); providing remediation services (i.e., those that provide for the cleanup of contaminated buildings, mine sites, soil, or ground water); and providing septic pumping and other miscellaneous waste management services. There are three industry groups within the subsector that separate these activities into waste collection, waste treatment and disposal, and remediation and other waste management.

Excluded from this subsector are establishments primarily engaged in collecting, treating, and disposing waste through sewer systems or sewage treatment facilities that are classified in Industry 22132, Sewage Treatment Facilities, and establishments primarily engaged in long-distance hauling of waste materials that are classified in Industry 48423, Specialized Freight (except Used Goods) Trucking, Long-Distance. Also, there are some activities that appear to be related to waste management, but that are not included in this subsector. For example, establishments primarily engaged in providing waste management consulting services are classified in Industry 54162, Environmental Consulting Services.

5621 WASTE COLLECTION

This industry comprises establishments primarily engaged in (1) collecting and/or hauling hazardous waste, nonhazardous waste, and/or recyclable materials within a local area and/or (2) operating hazardous or nonhazardous waste transfer stations. Hazardous waste collection establishments may be responsible for the identification, treatment, packaging, and labeling of wastes for the purposes of transport.

562111 SOLID WASTE COLLECTION

This industry comprises establishments primarily engaged in one or more of the following (1) collecting and/or hauling nonhazardous solid waste (i.e., garbage) within a local area; (2) operating nonhazardous solid waste transfer stations; and (3) collecting and/or hauling mixed recyclable materials within a local area.

562112 HAZARDOUS WASTE COLLECTION

This industry comprises establishments primarily engaged in collecting and/or hauling hazardous waste within a local area and/or operating hazardous waste transfer stations. Hazardous waste collection establishments may be responsible for the identification, treatment, packaging, and labeling of wastes for the purposes of transport.

562119 OTHER WASTE COLLECTION

This industry comprises establishments primarily engaged in collecting and/or hauling waste (except nonhazardous solid waste and hazardous waste) within a local area. Establishments engaged in brush or rubble removal services are included in this industry.

5622 WASTE TREATMENT AND DISPOSAL

This industry comprises establishments primarily engaged in (1) operating waste treatment or disposal facilities (except sewer systems or sewage treatment facilities) or (2) the combined activity of collecting and/or hauling of waste materials within a local area and operating waste treatment or disposal facilities. Waste combustors or incinerators (including those that may produce byproducts such as electricity), solid waste landfills, and compost dumps are included in this industry.

5629 REMEDIATION AND OTHER WASTE MANAGEMENT SERVICES

This industry group comprises establishments primarily engaged in remediation and other waste management services (except waste collection, waste treatment and disposal, and waste management consulting services).

62 HEALTH CARE AND SOCIAL ASSISTANCE

The Health Care and Social Assistance sector comprises establishments providing health care and social assistance for individuals. The sector includes both health care and social assistance because it is sometimes difficult to distinguish between the boundaries of these two activities. The industries in this sector are arranged on a continuum starting with those establishments providing medical care exclusively, continuing with those providing health care and social assistance, and finally finishing with those providing only social assistance. The services provided by establishments in this sector are delivered by trained professionals. All industries in the sector share this commonality of process, namely, labor inputs of health practitioners or social workers with the requisite expertise. Many of the industries in the sector are defined based on the educational degree held by the practitioners included in the industry.

Excluded from this sector are aerobic classes in Subsector 713, Amusement, Gambling and Recreation Industries, and nonmedical diet and weight reducing centers in Subsector 812, Personal and Laundry Services. Although these can be viewed as health services, these services are not typically delivered by health practitioners.

621 AMBULATORY HEALTH CARE SERVICES

Industries in the Ambulatory Health Care Services subsector provide health care services directly or indirectly to ambulatory patients and do not usually provide inpatient services. Health practitioners in this subsector provide outpatient services, with the facilities and equipment not usually being the most significant part of the production process.

6211 OFFICES OF PHYSICIANS

This industry comprises establishments of health practitioners having the degree of M.D. (Doctor of medicine) or D.O. (Doctor of osteopathy) primarily engaged in the independent practice of general or specialized medicine (e.g., anesthesiology, oncology, ophthalmology, psychiatry) or surgery. These practitioners operate private or group practices in their own offices (e.g., centers, clinics) or in the facilities of others, such as hospitals or HMO medical centers.

6212 OFFICES OF DENTISTS

This industry comprises establishments of health practitioners having the degree of D.M.D. (Doctor of dental medicine), D.D.S. (Doctor of dental surgery), or D.D.Sc. (Doctor of dental science) primarily engaged in the independent practice of general or specialized dentistry or dental surgery. These practitioners operate private or group practices in their own offices (e.g., centers, clinics) or in the facilities of others, such as hospitals or HMO medical centers. They can provide either comprehensive preventive, cosmetic, or emergency care, or specialize in a single field of dentistry.

6213 OFFICES OF OTHER HEALTH PRACTITIONERS

This industry group comprises establishments of independent health practitioners (except physicians and dentists).

62131 OFFICES OF CHIROPRACTORS

This industry comprises establishments of health practitioners having the degree of D.C. (Doctor of chiropractic) primarily engaged in the independent practice of chiropractic. These practitioners provide diagnostic and therapeutic treatment of neuromusculoskeletal and related disorders through the manipulation and adjustment of the spinal column and extremities, and operate private or group practices in their own offices (e.g., centers, clinics) or in the facilities of others, such as hospitals or HMO medical centers.

62132 OFFICES OF OPTOMETRISTS

This industry comprises establishments of health practitioners having the degree of O.D. (Doctor of optometry) primarily engaged in the independent practice of optometry. These practitioners provide eye examinations to determine visual acuity or the presence of vision problems and to prescribe eyeglasses, contact lenses, and eye exercises. They operate private or group practices in their own offices (e.g., centers, clinics) or in the facilities of others, such as hospitals or HMO medical centers, and may also provide the same service as opticians, such as selling and fitting prescription eyeglasses and contact lenses.

62133 OFFICES OF MENTAL HEALTH PRACTITIONERS (EXCEPT PHYSICIANS)

This industry comprises establishments of independent mental health practitioners (except physicians) primarily engaged in (1) the diagnosis and treatment of mental, emotional, and behavioral disorders and/or (2) the diagnosis and treatment of individual or group social dysfunction brought about by such causes as mental illness, alcohol and substance abuse, physical and emotional trauma, or stress. These practitioners operate private or group practices in their own offices (e.g., centers, clinics) or in the facilities of others, such as hospitals or HMO medical centers.

62134 OFFICES OF PHYSICAL, OCCUPATIONAL AND SPEECH THERAPISTS, AND AUDIOLOGISTS

This industry comprises establishments of independent health practitioners primarily engaged in one of the following (1) administering medically prescribed physical therapy treatment for patients suffering from injuries or muscle, nerve, joint, and bone disease; (2) planning and administering educational, recreational, and social activities designed to help patients or individuals

with disabilities, regain physical or mental functioning or to adapt to their disabilities; and (3) diagnosing and treating speech, language, or hearing problems. These practitioners operate private or group practices in their own offices (e.g., centers, clinics) or in the facilities of others, such as hospitals or HMO medical centers.

62139 OFFICES OF ALL OTHER HEALTH PRACTITIONERS

This industry comprises establishments of independent health practitioners (except physicians; dentists; chiropractors; optometrists; mental health specialists; physical, occupational, and speech therapists; and audiologists). These practitioners operate private or group practices in their own offices (e.g., centers, clinics) or in the facilities of others, such as hospitals or HMO medical centers.

6214 OUTPATIENT CARE CENTERS

This industry group includes establishments classified in the following industries: 62141, Family Planning Centers, 62142, Outpatient Mental Health and Substance Abuse Centers, and 62149, Other Outpatient Care Centers.

62141 FAMILY PLANNING CENTERS

This industry comprises establishments with medical staff primarily engaged in providing a range of family planning services on an outpatient basis, such as contraceptive services, genetic and prenatal counseling, voluntary sterilization, and therapeutic and medically indicated termination of pregnancy.

62142 OUTPATIENT MENTAL HEALTH AND SUBSTANCE ABUSE CENTERS

This industry comprises establishments with medical staff primarily engaged in providing outpatient services related to the diagnosis and treatment of mental health disorders and alcohol and other substance abuse. These establishments generally treat patients who do not require inpatient treatment. They may provide a counseling staff and information regarding a wide range of mental health and substance abuse issues and/or refer patients to more extensive treatment programs, if necessary.

62149 OTHER OUTPATIENT CARE CENTERS

This industry comprises establishments with medical staff primarily engaged in providing general or specialized outpatient care (except family planning centers and outpatient mental health and substance abuse centers). Centers or clinics of health practitioners with different degrees from more than one industry practicing within the same establishment (i.e., Doctor of medicine and Doctor of dental medicine) are included in this industry.

6215 MEDICAL AND DIAGNOSTIC LABORATORIES

This industry comprises establishments known as medical and diagnostic laboratories primarily engaged in providing analytic or diagnostic services, including body fluid analysis and diagnostic imaging, generally to the medical profession or to the patient on referral from a health practitioner.

6216 HOME HEALTH CARE SERVICES

This industry comprises establishments primarily engaged in providing skilled nursing services in the home, along with a range of the following: personal care services; homemaker and companion services; physical therapy; medical social services; medications; medical equipment and supplies; counseling; 24-hour home care; occupation and vocational therapy; dietary and nutritional services; speech therapy; audiology; and high-tech care, such as intravenous therapy.

6219 OTHER AMBULATORY HEALTH CARE SERVICES

This industry group comprises establishments primarily engaged in providing ambulatory health care services (except offices of physicians, dentists, and other health practitioners; outpatient care centers; medical laboratories and diagnostic imaging centers; and home health care providers).

622 HOSPITALS

Industries in the Hospitals subsector provide medical, diagnostic, and treatment services that include physician, nursing, and other health services to inpatients and the specialized accommodation services required by inpatients. Hospitals may also provide outpatient services as a secondary activity. Establishments in the Hospitals subsector provide inpatient health services, many of which can only be provided using the specialized facilities and equipment that form a significant and integral part of the production process.

6221 GENERAL MEDICAL AND SURGICAL HOSPITALS

This industry comprises establishments known and licensed as general medical and surgical hospitals primarily engaged in providing diagnostic and medical treatment (both surgical and nonsurgical) to inpatients with any of a wide variety of medical conditions. These establishments maintain inpatient beds and provide patients with food services that meet their nutritional requirements. These hospitals have an organized staff of physicians and other medical staff to provide patient care services. These establishments usually provide other services, such as outpatient services, anatomical pathology services, diagnostic X-ray services, clinical laboratory services, operating room services for a variety of procedures, and pharmacy services.

6222 PSYCHIATRIC AND SUBSTANCE ABUSE HOSPITALS

This industry comprises establishments known and licensed as psychiatric and substance abuse hospitals primarily engaged in providing diagnostic, medical treatment, and monitoring services for inpatients who suffer from mental illness or substance abuse disorders. The treatment often requires an extended stay in the hospital. These establishments maintain inpatient beds and provide patients with food services that meet their nutritional requirements. They have an organized staff of physicians and other medical staff to provide patient care services. Psychiatric, psychological, and social work services are available at the facility. These hospitals usually provide other services, such as outpatient services, clinical laboratory services, diagnostic X-ray services, and electroencephalograph services.

6223 SPECIALTY (EXCEPT PSYCHIATRIC AND SUBSTANCE ABUSE) HOSPITALS

This industry consists of establishments known and licensed as specialty hospitals primarily engaged in providing diagnostic and medical treatment to inpatients with a specific type of disease or medical condition (except psychiatric or substance abuse). Hospitals providing long-term care for the chronically ill and hospitals providing rehabilitation, restorative, and adjustive services to physically challenged or disabled people are included in this industry. These establishments maintain inpatient beds and provide patients with food services that meet their nutritional requirements. They have an organized staff of physicians and other medical staff to provide patient care services. These hospitals may provide other services, such as outpatient services, diagnostic X-ray services, clinical laboratory services, operating room services, physical therapy services, educational and vocational services, and psychological and social work services.

623 NURSING AND RESIDENTIAL CARE FACILITIES

Industries in the Nursing and Residential Care Facilities subsector provide residential care combined with either nursing, supervisory, or other types of care as required by the residents. In this subsector, the facilities are a significant part of the production process and the care provided is a mix of health and social services with the health services being largely some level of nursing services.

6231 NURSING CARE FACILITIES

This industry comprises establishments primarily engaged in providing inpatient nursing and rehabilitative services. The care is generally provided for an extended period of time to individuals requiring nursing care. These establishments have a permanent core staff of registered or licensed practical nurses who, along with other staff, provide nursing and continuous personal care services.

6232 RESIDENTIAL MENTAL RETARDATION, MENTAL HEALTH AND SUBSTANCE ABUSE FACILITIES

This industry group comprises establishments primarily engaged in providing residential care (but not licensed hospital care) to people with mental retardation, mental illness, or substance abuse problems.

6233 COMMUNITY CARE FACILITIES FOR THE ELDERLY

This industry comprises establishments primarily engaged in providing residential and personal care services for (1) the elderly and other persons who are unable to fully care for themselves and/or (2) the elderly and other persons who do not desire to live independently. The care typically includes room, board, supervision, and assistance in daily living, such as housekeeping services. In some instances these establishments provide skilled nursing care for residents in separate on-site facilities.

6239 OTHER RESIDENTIAL CARE FACILITIES

This industry group comprises establishments of residential care facilities (except residential mental retardation, mental health, and substance abuse facilities and community care facilities for the elderly).

624 SOCIAL ASSISTANCE

Industries in the Social Assistance subsector provide a wide variety of social assistance services directly to their clients. These services do not include residential or accommodation services, except on a short stay basis.

6241 INDIVIDUAL AND FAMILY SERVICES

This industry group includes establishments classified in the following industries: 62411 Child and Youth Services, 62412 Services for the Elderly and Persons with Disabilities, and 62419 Other Individual and Family Services.

6242 COMMUNITY FOOD AND HOUSING, AND EMERGENCY AND OTHER RELIEF SERVICES

This industry group includes establishments classified in the following industries: 62421, Community Food Services, 62422, Community Housing Services, and 62423, Emergency and Other Relief Services.

6243 VOCATIONAL REHABILITATION SERVICES

This industry comprises (1) establishments primarily engaged in providing vocational rehabilitation or habilitation services, such as job counseling, job training, and work experience, to unemployed and underemployed persons, persons with disabilities, and persons who have a job market disadvantage because of lack of education, job skill, or experience and (2) establishments primarily engaged in providing training and employment to persons with disabilities. Vocational rehabilitation job training facilities (except schools) and sheltered workshops (i.e., work experience centers) are included in this industry.

6244 CHILD DAY CARE SERVICES

This industry comprises establishments primarily engaged in providing day care of infants or children. These establishments generally care for preschool children, but may care for older children when they are not in school and may also offer prekindergarten educational programs.

71 ARTS, ENTERTAINMENT, AND RECREATION

The Arts, Entertainment, and Recreation sector includes a wide range of establishments that operate facilities or provide services to meet varied cultural, entertainment, and recreational interests of their patrons. This sector comprises: (1) establishments that are involved in producing, promoting, or participating in live performances, events, or exhibits intended for public viewing; (2) establishments that preserve and exhibit objects and sites of historical, cultural, or educational interest; and (3) establishments that operate facilities or provide services that enable patrons to participate in recreational activities or pursue amusement, hobby, and leisure time interests

Some establishments that provide cultural, entertainment, or recreational facilities and services are classified in other sectors. Excluded from this sector are: (1) establishments that provide both accommodations and recreational facilities, such as hunting and fishing camps and resort and casino hotels, are classified in Subsector 721, Accommodation; (2) restaurants and night clubs that provide live entertainment in addition to the sale of food and beverages are classified in Subsector 722, Food Services and Drinking Places; (3) motion picture theaters, libraries and archives, and publishers of newspapers, magazines, books, periodicals, and computer software are classified in Sector 51, Information; and (4) establishments using transportation equipment to provide recreational and entertainment services, such as those operating sightseeing buses, dinner cruises, or helicopter rides, are classified in Subsector 487, Scenic and Sightseeing Transportation.

711 PERFORMING ARTS, SPECTATOR SPORTS, AND RELATED INDUSTRIES

Industries in the Performing Arts, Spectator Sports, and Related Industries subsector group establishments that produce or organize and promote live presentations involving the performances of actors and actresses, singers, dancers, musical groups and artists, athletes, and other entertainers, including independent (i.e., freelance) entertainers and the establishments that manage their careers. The classification recognizes four basic processes: (1) producing (i.e., presenting) events; (2) organizing, managing, and/or promoting events; (3) managing and representing entertainers; and (4) providing the artistic, creative and technical skills necessary to the production of these live events. Also, this subsector contains four industries for performing arts companies. Each is defined on the basis of the particular skills of the entertainers involved in the presentations.

The industry structure for this subsector makes a clear distinction between performing arts companies and performing artists (i.e., independent or freelance). Although not unique to arts and entertainment, freelancing is a particularly important phenomenon in this Performing Arts, Spectator Sports, and Related Industries subsector. Distinguishing this activity from the production activity is a meaningful process differentiation. This approach, however, is difficult to implement in the case of musical groups (i.e., companies) and artists, especially pop groups. These establishments tend to be more loosely organized, and it can be difficult to distinguish companies from freelancers. For this reason, NAICS includes one industry that covers both musical groups and musical artists.

This subsector contains two industries for Industry Group 7113, Promoters of Performing Arts, Sports, and Similar Events, one for those that operate facilities and another for those that do not. This is because there are significant differences in cost structures between those promoters that manage and provide the staff to operate facilities and those that do not. In addition to promoters without facilities, other industries in this subsector include establishments that may operate without permanent facilities. These types of establishments include: performing arts companies, musical groups and artists, spectator sports, and independent (i.e., freelance) artists, writers, and performers.

Excluded from this subsector are nightclubs. Some nightclubs promote live entertainment on a regular basis, and it can be argued that they could be classified in Industry Group 7113, Promoters of Performing Arts, Sports, and Similar Events. However, since most of these establishments

function as any other drinking place when they do not promote entertainment and because most of their revenue is derived from sale of food and beverages, they are classified in Subsector 722, Food Services and Drinking Places.

7111 PERFORMING ARTS COMPANIES

This industry group comprises establishments primarily engaged in producing live presentations involving the performances of actors and actresses, singers, dancers, musical groups and artists, and other performing artists.

7112 SPECTATOR SPORTS

This industry comprises (1) sports teams or clubs primarily participating in live sporting events before a paying audience; (2) establishments primarily engaged in operating racetracks; (3) independent athletes engaged in participating in live sporting or racing events before a paying audience; (4) owners of racing participants, such as cars, dogs, and horses, primarily engaged in entering them in racing events or other spectator sports events; and (5) establishments, such as sports trainers, primarily engaged in providing specialized services to support participants in sports events or competitions. The sports teams and clubs included in this industry may or may not operate their own arena, stadium, or other facility for presenting their games or other spectator sports events.

71121 SPECTATOR SPORTS

This industry comprises (1) sports teams or clubs primarily participating in live sporting events before a paying audience; (2) establishments primarily engaged in operating racetracks; (3) independent athletes engaged in participating in live sporting or racing events before a paying audience; (4) owners of racing participants, such as cars, dogs, and horses, primarily engaged in entering them in racing events or other spectator sports events; and (5) establishments, such as sports trainers, primarily engaged in providing specialized services to support participants in sports events or competitions. The sports teams and clubs included in this industry may or may not operate their own arena, stadium, or other facility for presenting their games or other spectator sports events.

711211 SPORTS TEAMS AND CLUBS

This industry comprises professional or semiprofessional sports teams or clubs primarily engaged in participating in live sporting events, such as baseball, basketball, football, hockey, soccer, and jai alai games before a paying audience. These establishments may or may not operate their own arena, stadium, or other facility for presenting these events.

711212 RACETRACKS

This industry comprises establishments primarily engaged in operating racetracks. These establishments may also present and /or promote the events, such as auto, dog, and horse races, held in these facilities.

711219 OTHER SPECTATOR SPORTS

This industry comprises (1) independent athletes, such as professional or semiprofessional golfers, boxers, and race car drivers, primarily engaged in participating in live sporting or racing events before a paying audience; (2) owners of racing participants, such as cars, dogs, and horses, primarily engaged in entering them in racing events or other spectator sports events; and (3) establishments, such as sports trainers, primarily engaged in providing specialized services required to support participants in sports events or competitions.

7113 PROMOTERS OF PERFORMING ARTS, SPORTS, AND SIMILAR EVENTS

This industry group includes establishments classified in the following industries: 71131, Promoters of Performing Arts, Sports, and Similar Events with Facilities, and 71132, Promoters of Performing Arts, Sports, and Similar Events without Facilities.

7114 AGENTS AND MANAGERS FOR ARTISTS, ATHLETES, ENTERTAINERS, AND OTHER PUBLIC FIGURES

This industry comprises establishments of agents and managers primarily engaged in representing and/or managing creative and performing artists, sports figures, entertainers, and other public figures. The representation and management includes activities such as representing clients in contract negotiations; managing or organizing client's financial affairs; and generally promoting the careers of their clients.

7115 INDEPENDENT ARTISTS, WRITERS, AND PERFORMERS

This industry comprises independent (i.e., freelance) individuals primarily engaged in performing in artistic productions, in creating artistic and cultural works or productions, or in providing technical expertise necessary for these productions. This industry also includes athletes and other celebrities exclusively engaged in endorsing products and making speeches or public appearances for which they receive a fee.

712 MUSEUMS, HISTORICAL SITES, AND SIMILAR INSTITUTIONS

Industries in the Museums, Historical Sites, and Similar Institutions subsector engage in the preservation and exhibition of objects, sites, and natural wonders of historical, cultural, and/or educational value.

713 AMUSEMENT, GAMBLING, AND RECREATION INDUSTRIES

Industries in the Amusement, Gambling, and Recreation Industries subsector (1) operate facilities where patrons can primarily engage in sports, recreation, amusement, or gambling activities and/or (2) provide other amusement and recreation services, such as supplying and servicing amusement devices in places of business operated by others; operating sports teams, clubs, or leagues engaged in playing games for recreational purposes; and guiding tours without using transportation equipment.

This subsector does not cover all establishments providing recreational services. Other sectors of NAICS also provide recreational services. Providers of recreational services are often engaged in processes classified in other sectors of NAICS. For example, operators of resorts and hunting and fishing camps provide both accommodation and recreational facilities and services. These establishments are classified in Subsector 721, Accommodation, partly to reflect the significant costs associated with the provision of accommodation services and partly to ensure consistency with international standards. Likewise, establishments using transportation equipment to provide recreational and entertainment services, such as those operating sightseeing buses, dinner cruises, or helicopter rides, are classified in Subsector 48-49, Transportation and Warehousing.

The industry groups in this subsector highlight particular types of activities: amusement parks and arcades, gambling industries, and other amusement and recreation industries. The groups, however, are not all inclusive of the activity. The Gambling Industries industry group does not provide for full coverage of gambling activities. For example, casino hotels are classified in Subsector 721, Accommodation; and horse and dog racing tracks are classified in Industry Group 7112, Spectator Sports.

7131 AMUSEMENT PARKS AND ARCADES

This industry group comprises establishments primarily engaged in operating amusement parks and amusement arcades and parlors.

71311 AMUSEMENT AND THEME PARKS

This industry comprises establishments, known as amusement or theme parks, primarily engaged in operating a variety of attractions, such as mechanical rides, water rides, games, shows, theme exhibits, refreshment stands, and picnic grounds. These establishments may lease space to others on a concession basis.

71312 AMUSEMENT ARCADES

This industry comprises establishments primarily engaged in operating amusement (except gambling, billiard, or pool) arcades and parlors.

7132 GAMBLING INDUSTRIES

This industry group comprises establishments (except casino hotels) primarily engaged in operating gambling facilities, such as casinos, bingo halls, and video gaming terminals, or in the provision of gambling services, such as lotteries and off-track betting. Casino hotels are classified in Industry 72112.

7139 OTHER AMUSEMENT AND RECREATION INDUSTRIES

This industry group includes establishments classified in the following industries: 71391 Golf Courses and Country Clubs, 71392 Skiing Facilities, 71393 Marinas, 71394 Fitness and Recreational Sports Centers, 71395 Bowling Centers, and 71399 All Other Amusement and Recreation Industries.

71391 GOLF COURSES AND COUNTRY CLUBS

This industry comprises (1) establishments primarily engaged in operating golf courses (except miniature) and (2) establishments primarily engaged in operating golf courses, along with dining facilities and other recreational facilities that are known as country clubs. These establishments often provide food and beverage services, equipment rental services, and golf instruction services.

71392 SKIING FACILITIES

This industry comprises establishments engaged in (1) operating downhill, cross-country, or related skiing areas and/or (2) operating equipment, such as ski lifts and tows. These establishments often provide food and beverage services, equipment rental services, and ski instruction services. Four season resorts without accommodations are included in this industry.

71393 MARINAS

This industry comprises establishments, commonly known as marinas, engaged in operating docking and/or storage facilities for pleasure craft owners, with or without one or more related activities such as retailing fuel and marine supplies; and repairing, maintaining, or renting pleasure boats.

71394 FITNESS AND RECREATIONAL SPORTS CENTERS

This industry comprises establishments primarily engaged in operating fitness and recreational sports facilities featuring exercise and other active physical fitness conditioning or recreational sports activities such as swimming, skating, or racquet sports.

71395 BOWLING CENTERS

This industry comprises establishments engaged in operating bowling centers. These establishments often provide food and beverage services.

71399 ALL OTHER AMUSEMENT AND RECREATION INDUSTRIES

This industry comprises establishments (except amusement parks and arcades; gambling industries; golf courses and country clubs; skiing facilities; marinas; fitness and recreational sports centers; and bowling centers) primarily engaged in providing recreational and amusement services.

81 OTHER SERVICES (EXCEPT PUBLIC ADMINISTRATION)

The Other Services (except Public Administration) sector comprises establishments engaged in providing services not specifically provided for elsewhere in the classification system. Establishments in this sector are primarily engaged in activities such as equipment and machinery repairing, promoting or administering religious activities, grantmaking, advocacy, and providing dry-cleaning and laundry services, personal care services, death care services, pet care services, photofinishing services, temporary parking services, and dating services.

Private households that engage in employing workers on or about the premises in activities primarily concerned with the operation of the household are included in this sector.

Excluded from this sector are establishments primarily engaged in retailing new equipment and also performing repairs and general maintenance on equipment. These establishments are classified in Sector 44-45, Retail Trade.

811 REPAIR AND MAINTENANCE

Industries in the Repair and Maintenance subsector restore machinery, equipment, and other products to working order. These establishments also typically provide general or routine maintenance (i.e., servicing) on such products to ensure they work efficiently and to prevent breakdown and unnecessary repairs.

The NAICS structure for this subsector brings together most types of repair and maintenance establishments and categorizes them based on production processes (i.e., on the type of repair and maintenance activity performed, and the necessary skills, expertise, and processes that are found in different repair and maintenance establishments). This NAICS classification does not delineate between repair services provided to businesses versus those that serve households. Although some industries primarily serve either businesses or households, separation by class of customer is limited by the fact that many establishments serve both. Establishments repairing computers and consumer electronics products are two examples of such overlap.

The Repair and Maintenance subsector does not include all establishments that do repair and maintenance. For example, a substantial amount of repair is done by establishments that also manufacture machinery, equipment, and other goods. These establishments are included in the Manufacturing sector in NAICS. In addition, repair of transportation equipment is often provided by or based at transportation facilities, such as airports and seaports, and these activities are included in the Transportation and Warehousing sector. A particularly unique situation exists with repair of buildings. Plumbing, electrical installation and repair, painting and decorating, and other construction-related establishments are often involved in performing installation or other work on new construction as well as providing repair services on existing structures. While some specialize in repair, it is difficult to distinguish between the two types and all have been included in the Construction sector.

Excluded from this subsector are establishments primarily engaged in rebuilding or remanufacturing machinery and equipment. These are classified in Sector 31-33, Manufacturing. Also excluded are retail establishments that provide after-sale services and repair. These are classified in Sector 44-45, Retail Trade.

8111 AUTOMOTIVE REPAIR AND MAINTENANCE

This industry group comprises establishments involved in providing repair and maintenance services for automotive vehicles, such as passenger cars, trucks, and vans, and all trailers. Establishments in this industry group employ mechanics with specialized technical skills to diagnose and repair the mechanical and electrical systems for automotive vehicles, repair automotive interiors, and paint or repair automotive exteriors.

81111 AUTOMOTIVE MECHANICAL AND ELECTRICAL REPAIR AND MAINTENANCE

This industry comprises establishments primarily engaged in providing mechanical or electrical repair and maintenance services for automotive vehicles, such as passenger cars, trucks and vans, and all trailers. These establishments specialize in or may provide a wide range of these services.

81112 AUTOMOTIVE BODY, PAINT, INTERIOR, AND GLASS REPAIR

This industry comprises establishments primarily engaged in providing one or more of the following: (1) repairing or customizing automotive vehicles, such as passenger cars, trucks, and vans, and all trailer bodies and interiors; (2) painting automotive vehicle and trailer bodies; (3) replacing, repairing, and/or tinting automotive vehicle glass; and (4) customizing automobile, truck, and van interiors for the physically disabled or other customers with special requirements.

81119 OTHER AUTOMOTIVE REPAIR AND MAINTENANCE

This industry comprises establishments primarily engaged in providing automotive repair and maintenance services (except mechanical and electrical repair and maintenance; transmission repair; and body, paint, interior, and glass repair) for automotive vehicles, such as passenger cars, trucks, and vans, and all trailers.

8112 ELECTRONIC AND PRECISION EQUIPMENT REPAIR AND MAINTENANCE

This industry group comprises establishments primarily engaged in repairing electronic equipment, such as computers and communications equipment, and highly specialized precision instruments. Establishments in this industry group typically have staff skilled in repairing items having complex, electronic components.

8113 COMMERCIAL AND INDUSTRIAL MACHINERY AND EQUIPMENT (EXCEPT AUTOMOTIVE AND ELECTRONIC) REPAIR AND MAINTENANCE

This industry comprises establishments primarily engaged in the repair and maintenance of commercial and industrial machinery and equipment. Establishments in this industry either sharpen/install commercial and industrial machinery blades and saws or provide welding (e.g., automotive, general) repair services; or repair agricultural and other heavy and industrial machinery and equipment (e.g., forklifts and other materials handling equipment, machine tools, commercial refrigeration equipment, construction equipment, and mining machinery).

8114 PERSONAL AND HOUSEHOLD GOODS REPAIR AND MAINTENANCE

This industry group includes establishments classified in following industries: 81141, Home and Garden Equipment and Appliance Repair and Maintenance; 81142, Reupholstery and Furniture Repair; 81143 Footwear and Leather Goods Repair; and 81149, Other Personal and Household Goods Repair and Maintenance.

81141 HOME AND GARDEN EQUIPMENT AND APPLIANCE REPAIR AND MAINTENANCE

This industry comprises establishments primarily engaged in repairing and servicing home and garden equipment and/or household-type appliances without retailing new equipment or appliances. Establishments in this industry repair and maintain items, such as lawnmowers, edgers, snow- and leaf-blowers, washing machines, clothes dryers, and refrigerators.

81142 REUPHOLSTERY AND FURNITURE REPAIR

This industry comprises establishments primarily engaged in one or more of the following: (1) reupholstering furniture; (2) refinishing furniture; (3) repairing furniture; and (4) repairing and restoring furniture.

81143 FOOTWEAR AND LEATHER GOODS REPAIR

This industry comprises establishments primarily engaged in repairing footwear and/or repairing other leather or leather-like goods without retailing new footwear and leather or leather-like goods, such as handbags and briefcases.

81149 OTHER PERSONAL AND HOUSEHOLD GOODS REPAIR AND MAINTENANCE

This industry comprises establishments primarily engaged in repairing and servicing personal or household-type goods without retailing new personal and household-type goods (except home and garden equipment, appliances, furniture, and footwear and leather goods). Establishments in this industry repair items, such as garments; watches; jewelry; musical instruments; bicycles and motorcycles; motorboats, canoes, sailboats, and other recreational boats.

812 PERSONAL AND LAUNDRY SERVICES

Industries in the Personal and Laundry Services subsector group comprise establishments that provide personal and laundry services to individuals, households, and businesses. Services performed include: personal care services; death care services; laundry and drycleaning services; and a wide range of other personal services, such as pet care (except veterinary) services, photofinishing services, temporary parking services, and dating services.

The Personal and Laundry Services subsector is by no means all-inclusive of the services that could be termed personal services (i.e., those provided to individuals rather than businesses). There are many other subsectors, as well as sectors, that provide services to persons. Establishments providing legal, accounting, tax preparation, architectural, portrait photography, and similar professional services are classified in Sector 54, Professional, Scientific, and Technical Services; those providing job placement, travel arrangement, home security, interior and exterior house cleaning, exterminating, lawn and garden care, and similar support services are classified in Sector 56, Administrative and Support and Waste Management and Remediation Services; those providing health and social services are classified in Sector 62, Health Care and Social Assistance; those providing amusement and recreation services are classified in Sector 71, Arts, Entertainment, and Recreation; those providing educational instruction are classified in Sector 61, Educational Services; those providing repair services are classified in Subsector 811, Repair and Maintenance; and those providing spiritual, civic, and advocacy services are classified in Subsector 813, Religious, Grantmaking, Civic, Professional, and Similar Organizations.

8121 PERSONAL CARE SERVICES

This industry group comprises establishments, such as barber and beauty shops, that provide appearance care services to individual consumers.

81211 HAIR, NAIL, AND SKIN CARE SERVICES

This industry comprises establishments primarily engaged in one or more of the following: (1) providing hair care services; (2) providing nail care services; and (3) providing facials or applying makeup (except permanent makeup).

812111 BARBER SHOPS

This industry comprises establishments known as barber shops or men's hair stylist shops primarily engaged in cutting, trimming, and styling boys' and men's hair; and/or shaving and trimming men's beards.

812112 BEAUTY SALONS

This industry comprises establishments (except those known as barber shops or men's hair stylist shops) primarily engaged in one or more of the following: (1) cutting, trimming, shampooing, weaving, coloring, waving, or styling hair; (2) providing facials; and (3) applying makeup (except permanent makeup).

812113 NAIL SALONS

This industry comprises establishments primarily engaged in providing nail care services, such as manicures, pedicures, and nail extensions.

81219 OTHER PERSONAL CARE SERVICES

This industry comprises establishments primarily engaged in providing personal care services (except hair, nail, facial, or nonpermanent makeup services).

8122 DEATH CARE SERVICES

This industry group includes establishments classified in the following Industries: 81221, Funeral Homes and Funeral Services and 81222, Cemeteries and Crematories.

81221 FUNERAL HOMES AND FUNERAL SERVICES

This industry comprises establishments primarily engaged in preparing the dead for burial or interment and conducting funerals (i.e., providing facilities for wakes, arranging transportation for the dead, selling caskets and related merchandise). Funeral homes combined with crematories are included in this industry.

81222 CEMETERIES AND CREMATORIES

This industry comprises establishments primarily engaged in operating sites or structures reserved for the interment of human or animal remains and/or cremating the dead.

8123 DRYCLEANING AND LAUNDRY SERVICES

This industry group includes establishments classified in the following industries: 81231, Coin-Operated Laundries and Drycleaners; 81232, Drycleaning and Laundry Services (Except Coin-Operated); and 81233, Linen and Uniform Supply.

81231 COIN-OPERATED LAUNDRIES AND DRYCLEANERS

This industry comprises: (1) establishments primarily engaged in operating facilities with coin-operated or similar self-service laundry and drycleaning equipment for customer use on the premises and (2) establishments primarily engaged in supplying and servicing coin-operated or similar self-service laundry and drycleaning equipment for customer use in places of business operated by others, such as apartments and dormitories.

81232 DRYCLEANING AND LAUNDRY SERVICES (EXCEPT COIN-OPERATED)

This industry comprises establishments primarily engaged in one or more of the following: (1) providing drycleaning services (except coin-operated); (2) providing laundering services (except linen and uniform supply or coin-operated); and (3) providing drop-off and pickup sites for laundries and/or drycleaners; and providing specialty cleaning services for specific types of garments and other textile items (except carpets and upholstery), such as fur, leather, or suede garments; wedding gowns; hats; draperies; and pillows. These establishments may provide all, a combination of, or none of the cleaning services on the premises.

81233 LINEN AND UNIFORM SUPPLY

This industry comprises establishments primarily engaged in supplying, on a rental or contract basis, laundered items, such as uniforms, gowns and coats, table linens, bed linens, towels, clean room apparel, and treated mops or shop towels.

8129 OTHER PERSONAL SERVICES

The industry group comprises establishments primarily engaged in providing personal services (except personal care services, death care services, or drycleaning and laundry services).

81292 PHOTOFINISHING

This industry comprises establishments primarily engaged in developing film and/or making photographic slides, prints, and enlargements.

81293 PARKING LOTS AND GARAGES

This industry comprises establishments primarily engaged in providing parking space for motor vehicles, usually on an hourly, daily, or monthly basis and/or valet parking services.

81299 ALL OTHER PERSONAL SERVICES

This industry comprises establishments primarily engaged in providing personal services (except personal care services, death care services, drycleaning and laundry services, pet care services, photofinishing services, or parking space and/or valet parking services).

813 RELIGIOUS, GRANTMAKING, CIVIC, PROFESSIONAL, AND SIMILAR ORGANIZATIONS

Industries in the Religious, Grantmaking, Civic, Professional, and Similar Organizations subsector group establishments that organize and promote religious activities; support various causes through grantmaking; advocate various social and political causes; and promote and defend the interests of their members.

The industry groups within the subsector are defined in terms of their activities, such as establishments that provide funding for specific causes or for a variety of charitable causes; establishments that advocate and actively promote causes and beliefs for the public good; and establishments that have an active membership structure to promote causes and represent the interests of their members. Establishments in this subsector may publish newsletters, books, and periodicals for distribution to their membership.

8132 GRANTMAKING AND GIVING SERVICES

This industry comprises (1) establishment known as grantmaking foundations or charitable trusts and (2) establishments primarily engaged in raising funds for a wide range of social welfare activities, such as health, educational, scientific, and cultural activities.

8133 SOCIAL ADVOCACY ORGANIZATIONS

This industry comprises establishments primarily engaged in promoting a particular cause or working for the realization of a specific social or political goal to benefit a broad or specific constituency. These organizations may solicit contributions and offer memberships to support these goals.

8134 CIVIC AND SOCIAL ORGANIZATIONS

This industry comprises establishments primarily engaged in promoting the civic and social interests of their members. Establishments in this industry may operate bars and restaurants for their members.

8139 BUSINESS, PROFESSIONAL, LABOR, POLITICAL, AND SIMILAR ORGANIZATIONS

This industry group comprises establishments primarily engaged in promoting the interests of their members (except religious organizations, social advocacy organizations, and civic and social organizations). Examples of establishments in this industry are business associations, professional organizations, labor unions, and political organizations.

Appendix C.

Methodology

SAMPLE DESIGN OF THE 2002 BUSINESS EXPENSES SURVEY

The estimates for merchant wholesale, retail trade and service industries are derived from the 2002 Business Expenses Survey (BES). The BES sample is the combination of the samples used for the 2002 Annual Trade Survey, the 2002 Annual Retail Trade Survey, and the 2002 Service Annual Survey. These samples are probability samples of firms engaged in the various industries. A firm is a business organization consisting of one or more establishments under common ownership or control. An establishment is a single physical location where business is conducted or where services are performed.

The initial sample frames for the surveys were constructed from the Census Bureau's Standard Statistical Establishment List (SSEL) as of June 1999. The sample frames contained two types of sampling units represented—large multiple establishment firms and Employer Identification Numbers (EINs). Both sampling units can represent one or more establishments owned or controlled by the same firm. Firms were stratified by kind-of-business and then by a measure-of-size related to their annual receipts, revenue, or sales.

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

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

Data from the 1997 Economic Census were analyzed to determine the certainty cutoffs, noncertainty stratum boundaries, and the sampling rates needed to achieve specified sampling variability objectives for each kind-of-business group. These sampling rates were applied to the sample frames to determine the total sample size for each group, which was then allocated to the size classes optimally based on the number of sampling units and the standard deviation of the units' measures of size. Within each noncertainty stratum, a simple random sample of EINs was selected. The sampling rates for the EINs varied between one in three and one in 1,000.

A two-phase sample selection procedure was used for births (new EINs issued after the initial frames were created). EIN births are new EINs assigned by the Internal Revenue Service (IRS) on their latest available list of FICA (Federal Insurance Contributions Act) taxpayers. There are no receipts values available for these EINs, so a large sample was drawn and canvassed to obtain a more reliable measure of size (sales or receipts) and a more reliable kind-of-business code, if needed. Using this more reliable information, the selected births were subjected to probability proportional to size sampling with overall probabilities equivalent to those used in drawing the initial sample from the 1999 SSEL.

ESTIMATION PROCEDURES

Data on Merchant Wholesale and Retail sales are reproduced on a 2002 NAICS basis from the 2002 Economic Census. Data compiled on Merchant Wholesale and Retail merchandise purchases are the same as presented in reports from the Annual Trade Survey and Annual Retail Trade Survey,

respectively. These annual data had previously been adjusted to 2002 NAICS-based sales reported in the 2002 Economic Census. Data on service industries receipts and revenue presented in this report are reproduced on a 1997 NAICS basis from the 2002 Economic Census.

All estimates are computed as the sum of weighted data (reported and imputed) for all sampling units. The weight for a sampling unit is the reciprocal of the probability of selection (or sampling rate). Wholesale, Retail, and Accommodation and Food sales and expenses are adjusted to 2002 NAICS-based Census sales for the industry by multiplying them by the ratio of sales from the 2002 Census to sales from the BES. Service revenue and expenses are adjusted to 1997 NAICS-based Census revenue for the industry by multiplying them by the ratio of revenue from the 2002 Census to revenue from the BES. This adjustment puts revenue and expenses in line with the Census figures.

SAMPLING ERROR

The sample used in this survey is one of many possible samples that could have been selected using the same sampling methodology. Each of these possible samples would likely yield different results. The Relative Standard Error (RSE), also referred to as the coefficient of variation (CV), is a measure of the variability among the estimates from these possible samples. The RSE accounts for sampling variability but does not account for nonsampling error or systematic biases in the data. Bias is the difference, averaged over all possible samples of the same design and size, between the estimate and the true value being estimated. The sample estimate and an estimate of its relative standard error can be used to estimate the standard error (SE) and then construct interval estimates with a prescribed level of confidence that the interval includes the average results of all samples. To illustrate, if all possible samples were surveyed under essentially the same condition, and estimates calculated from each sample, then:

- a. Intervals defined by one SE above and below the sample estimate will contain the true value about 68 percent of the time,
- b. Intervals defined by 1.6 SE above and below the sample estimate will contain the true value about 90 percent of the time,
- c. Intervals defined by two SEs above and below the sample estimate will contain the true value about 95 percent of the time.

Thus, for a particular sample, one can say with specified confidence that the average of all possible samples is included in the constructed interval.

Example of a confidence interval. Suppose the estimated operating expenses are \$4,572 million, and the estimated relative standard error is 1.8 percent. Then the estimated standard error is $\$4,572 \times .018 = \82.3 . An approximate 90-percent confidence interval is $\$4,572 \text{ } \pm (1.6 \times \$82.3)$ or \$4,440.3 to \$4,703.7 million.

Relative Standard Errors have not been calculated for the percent estimates shown in this report. An upper bound on the RSE of a percent can be estimated by taking the square root of [(RSE for the value in the numerator squared) plus (RSE for the value in the denominator squared)].

A description of sample design and estimation procedures can be found on the Internet for the:

- Service Annual Survey at www.census.gov/svsd/www/sastechdoc.html
- Annual Retail Trade Survey at www.census.gov/mrts/www/ndesign.html
- Annual Wholesale Trade Survey at www.census.gov/svsd/www/appendixa.html

NONSAMPLING ERRORS

Nonsampling errors can be attributed to many sources: inability to obtain information about all companies in the sample; inability or unwillingness on the part of respondents to provide correct information; response errors; definition difficulties; differences in the interpretation of questions; mistakes in recording or coding the data; and other errors of collection, response, coverage, and

estimation for nonresponse. Explicit measures of the effects of these nonsampling errors are not available. To minimize nonsampling error, precautionary steps were taken in all phases of the collection, processing, and tabulation of the data in an effort to minimize its influence.

A potential source of bias in the estimates is due to imputing data for nonrespondents and for data that failed the edit. Imputation is the process of replacing a missing value with administrative data or a predicted value obtained from an appropriate model for nonresponse. Nonresponse is defined as the inability to obtain all the intended measurements or responses about all selected units. Two types of nonresponse are often distinguished. Unit nonresponse is used to describe the inability to obtain any of the substantive measurements about a sampled unit. In most cases of unit nonresponse, the questionnaire was never returned to the Census Bureau, after several attempts to elicit a response. Item nonresponse occurs either when a question is unanswered or the response to the question fails computer or analyst edits.

DATA SUPPRESSION

Estimates are withheld, or suppressed, when publication standards are not met. Suppression occurs when one or more of the following criteria are met:

- the Relative Standard Error is greater than 20 percent
- the imputation rate is greater than 50 percent; or
- the Census adjustment is greater than 30 percent.

Suppressed data are denoted by the publication of the character “S” in the data tables.

Appendix D. Geographic Notes

Not applicable for this report.

Appendix E. Metropolitan and Micropolitan Statistical Areas

Not applicable for this report.

