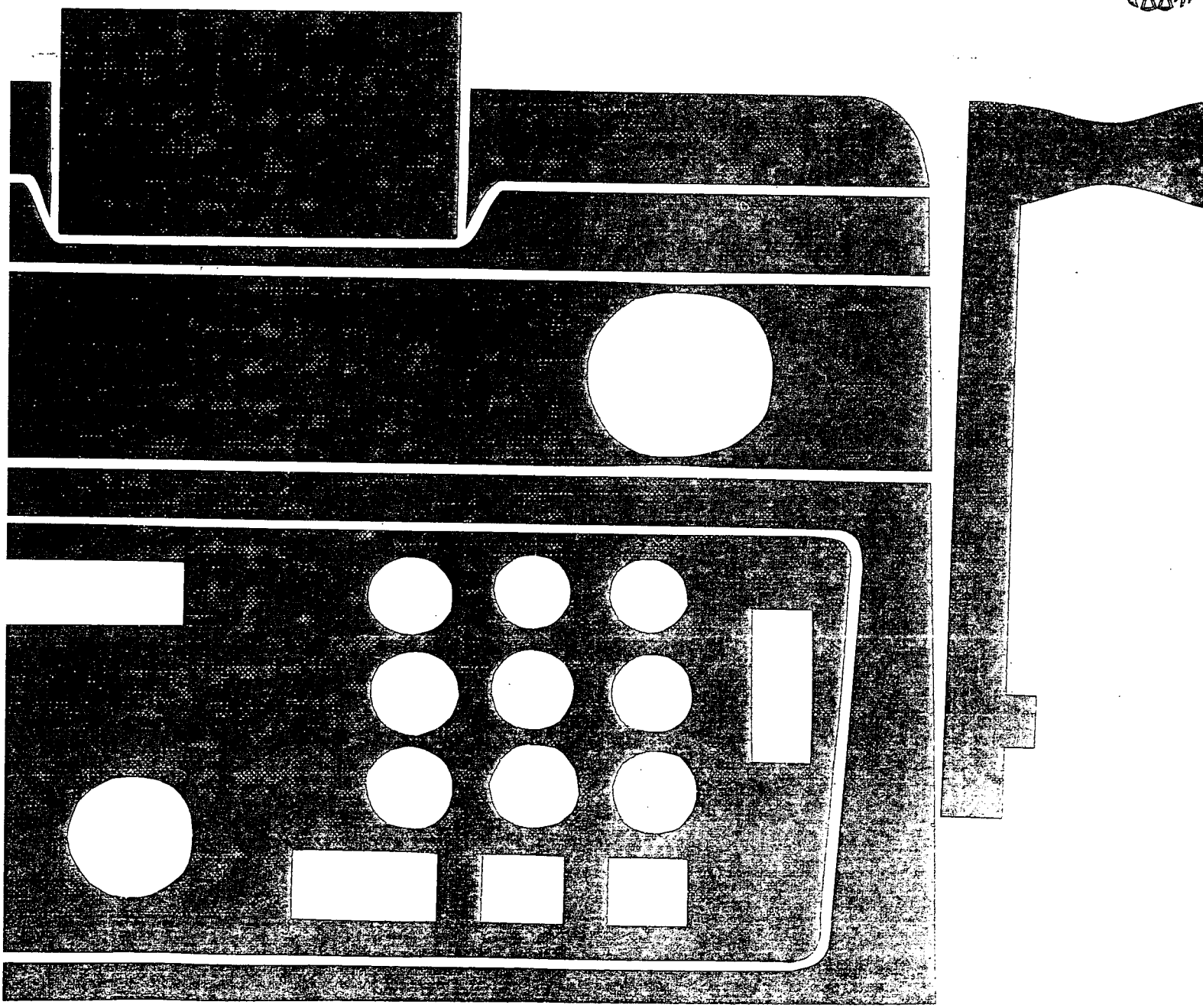
STATISTICS OF INCOME 1966

BUSINESS INCOME TAX RETURNS

Department of the Treasury
Internal Revenue Service

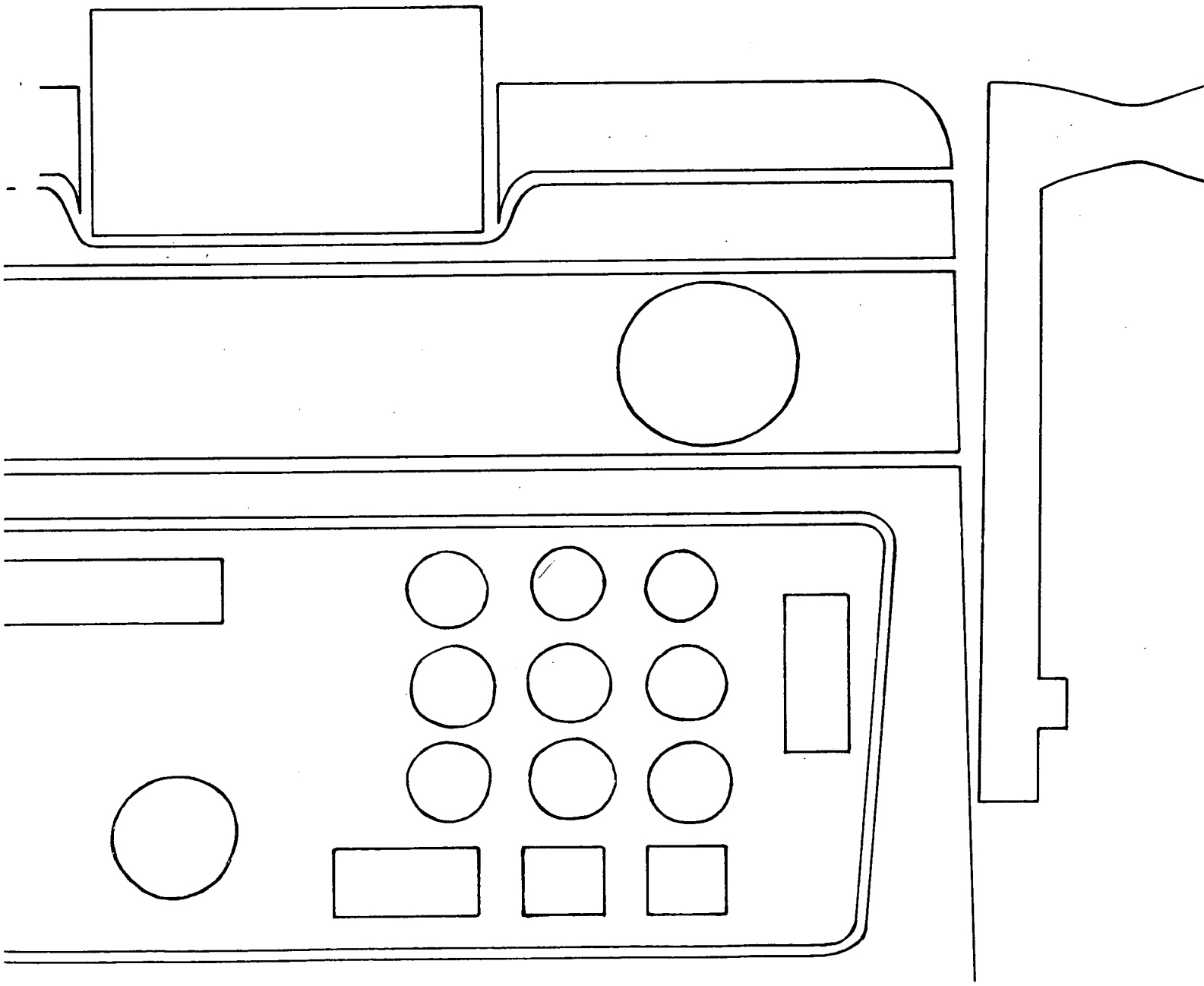


Department of the Treasury
Internal Revenue Service

Randolph W. Thrower, *Commissioner*
William H. Smith, *Deputy Commissioner*
Albert W. Brisbin, *Assistant Commissioner (Planning and Research)*

Statistics Division
Vito Natrella, *Director*
James M. Jarrett, *Assistant Director*
Thomas F. McHugh, *Chief, Income, Finance, and Wealth Branch*
Ted E. McHold, *Chief, Statistical Techniques Branch*
Alfred J. McKeon, *Chief, Mathematical Statistics Branch*
Robert J. Tolliver, *Chief, Program Management Branch*

This report was prepared under the direction of William J. Smith, Jr., Chief, Business Statistics Staff, Income, Finance, and Wealth Branch. Important contributions were made by Jack H. Taylor. Other branches of the Statistics Division assisted in development of the sample design, the preparation of processing procedures, and the post-tabulation review of the data. Statistical abstracting of the data was conducted by the service centers at Andover, Massachusetts; Austin, Texas; Chamblee, Georgia; Cincinnati, Ohio; Kansas City, Missouri, Philadelphia, Pennsylvania; and Ogden, Utah, and the Data Center in Detroit, Michigan, which also developed the computer systems design and conducted computer processing of the data.



Letter of Transmittal

Treasury Department,
Office of Commissioner of Internal Revenue,
Washington, D. C., April 29, 1969.

Dear Mr. Secretary:

I am transmitting *Statistics of Income--1966, Business Income Tax Returns*, prepared in partial fulfillment of the requirement of section 6108 of the Internal Revenue Code that statistics be published annually with respect to the operation of the income tax laws.

Based on information supplied by proprietorships, partnerships, and corporations for tax liability determination, *Business Income Tax Returns* reports constitute one of the most comprehensive sources of statistical data on American business activity, especially the role of small firms in the economy.

Industry classification of the statistics is a dominant feature of this report and appears, as in past issues, in nearly all the tables, along with measures of business income, expenses, and size. This issue also contains several new features, including information about the use of guideline depreciation procedures by proprietorships, partnerships, and Small Business Corporations; agricultural program payments received by individual farm proprietors; and the relationship of business profits of proprietors in various industries to their income from all sources.

/s/ Randolph W. Thrower

Commissioner of Internal Revenue.

Hon. David M. Kennedy,
Secretary of the Treasury.

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Introduction

This report presents financial and economic data from the tax returns of 9 million proprietorships, 924 thousand partnerships, and 1.5 million corporations, portraying virtually all American business activity during 1966. The data are from samples of 1966 tax and information returns, designed to give complete coverage of all business returns filed. The period covered by most of the returns was the calendar year 1966; normally, almost all proprietorships, about 85 percent of the partnerships, and nearly half of the corporations file for calendar years.

The industrial activity of the business is a primary feature of this report, and nearly every table contains some industry classification. Data for proprietorships and partnerships are shown for up to 120 industry classes, for Small Business Corporations, up to 38 classes, and for all corporations, 230 classes of industrial activity. In some tables, the industry data are cross-classified by size of business receipts, size of total assets, or State in which the return was filed.

The focus of the report is generally on businesss organizations--proprietorships, partnerships, Small Business Corporations, and all corporations--but some effort has been made to facilitate comparison of similar data for the different types of organizations. Business receipts and selected deduction items are presented for all business organizations in section 1. In the sections devoted to each organization, some topics are carried from section to section. These topics include data on retirement plans, business assets, use of guideline depreciation, and some State data. The historical summary also includes data on these four forms of business organization.

COVERAGE OF THE BUSINESS COMMUNITY

A major feature of this report is the comprehensive coverage of the business community. The returns of proprietors, partnerships, and corporations, on which this report is based, encompass all United States business activity except that of proprietors whose income falls below the legal requirements for filing, a few businesses filing other returns, and ''exempt'' businesses. The term ''proprietor'' extends to anyone with income from a single-owner business who had $400 or more self-employment income or $600 or more gross income during the year. Thus the proprietorship statistics in this report cover the farmers, businessmen, and professionals who are in business for themselves on a full-time or part-time basis. For example, the owner of a fleet of taxicabs who conducts his business from a large office and the man who owns his own cab and drives it part-time to supplement the family income might both be ''proprietorships'' in these statistics. Likewise ''partnership'' means more than just a common-law partnership, because any group conducting a business for profit is a partnership unless it is specifically classified as a corporation for tax purposes. ''Corporation'' includes most businesses incorporated under State law and, in addition, many unincorporated associations such as mutual insurance societies, savings and loan associations, and real estate investment trusts.

Some business activity is reported on other types of return forms, and other business activity is not required to be reported at all. These include activities reported to the Internal Revenue Service by the fiduciary agents of estates and trusts and those of ''exempt'' organizations. The fiduciary agents for estates in the process of settlement and for established personal trusts report the gross profit from businesses owned by the estate or trust on fiduciary income tax returns. *Statistics of Income* fiduciary income tax statistics are compiled periodically, the last time for 1965. In that year, fiduciaries reported a little less than $483 million gross profit from 33,215 estates and trusts, a relatively small gross profit compared to the $83 billion reported by some 9 million proprietorships for 1965. No estimates of the magnitude of the business activities of organizations whose business income is exempt are available from tax returns.

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1.1 Corporate and noncorporate businesses: Number of businesses, business receipts, and selected deductions for selected industries, 1965 and 1966, 7

The receipts and profits of American businesses increased again in 1966 (see table 1A) but at a slower rate than in 1965. The very small increase in number of businesses shown in table 1A was composed of a 1 percent increase in partnerships, and a larger increase in corporations, with little change in proprietorships. The corporate area also showed larger percentage increases in receipts and profits than the unincorporated area.

Table 1.1 shows by industry data on business receipts, cost of goods sold, gross profit, and selected deduction items for the three forms of business organization. The items selected for presentation in this table are not strictly comparable for all the forms, but they are comparable enough for purposes of rough comparisons within an industry. Limitations on the comparability of these items are mentioned under the item headings in the "Explanation of Terms."

Table 1A.—CORPORATE AND NONCORPORATE BUSINESSES: NUMBER, BUSINESS RECEIPTS, DEPRECIATION, INVENTORY, AND GROSS PROFIT, 1965 AND 1966

Selected items	1965	1966	Increase or decrease (-) (Percent)
	(1)	(2)	(3)
Number of returns, total	11,416,659	11,478,119	0.5
Corporate businesses	1,423,980	1,468,725	3.1
Noncorporate businesses	9,992,679	10,009,394	0.2
Proprietorships	9,078,464	9,086,714	0.1
Partnerships	914,215	922,680	0.9
	(Million dollars)		
Business receipts, total	1,393,355	1,509,970	8.4
Corporate businesses	1,120,382	1,224,370	9.3
Noncorporate businesses	272,973	285,600	4.6
Proprietorships	199,385	207,447	4.0
Partnerships	73,588	78,153	6.2
Depreciation, total	44,582	48,552	8.9
Corporate businesses	34,115	37,473	9.8
Noncorporate businesses	10,467	11,079	5.8
Proprietorships	7,937	8,314	4.7
Partnerships	2,530	2,765	9.3
Inventory, end-of-year, total	142,307	157,694	10.8
Corporate businesses	126,341	141,019	11.6
Noncorporate businesses	15,966	16,675	4.4
Proprietorships	11,250	11,811	5.0
Partnerships	4,716	4,864	3.1
Gross profit (less loss), total	442,089	478,003	8.1
Corporate businesses	327,429	357,945	9.3
Noncorporate businesses	114,660	120,058	4.7
Proprietorships	82,967	87,356	5.3
Partnerships	31,692	32,702	3.2

NOTE: Estimates are rounded and may not add to totals.

INDUSTRY COVERAGE

A major feature of this report is the classification of financial statistics by the industrial activities of the businesses. Table 1.1 shows business receipts and selected deductions for industries important in one or another of the corporate and noncorporate forms of business. The first basic table in each section (tables 2.1, 3.1, 4.1, and 5.1) gives more detailed industry data for each form of business organization. Chart 1A summarizes the relative importance of the forms of business organization in each industrial division.

PROPRIETORSHIPS

The number of proprietorships showed a barely-perceptible increase in 1966 over 1965, but business receipts, gross profits, and net profits rose to record levels (see table 1B). The number of proprietorships was just under 9.1 million in both years. In 1966, $207 billion in business receipts produced gross profits (less losses) of $87 billion and net profits (less losses) of $30 billion.

By industrial division, the changes from 1965 to 1966 were not evenly distributed. The slight rise in total number of proprietorships was the net result of increases in mining, wholesale trade, finance, insurance, and real estate, and services and decreases in the other divisions. Business receipts increased in all divisions except contract construction, manufacturing, and finance, insurance and real estate. Net profit less loss increased in all divisions except mining.

PARTNERSHIPS

Partnership returns for 1966 showed increases in numbers, receipts, and profits over 1965. The number of profitable partnerships declined slightly, but their net profit increased. Both the number of unprofitable partnerships and related net losses showed increases. The increases in partnership receipts and profits were accompanied by increases among business expenses. Overall total business deductions increased by $3.8 billion, reflecting principally increases in the cost of goods sold.

Table 1B.—PROPRIETORSHIPS: NUMBER, BUSINESS RECEIPTS, GROSS PROFIT, AND NET PROFIT, BY INDUSTRIAL DIVISION, 1965 AND 1966

Industrial division	Number of businesses			Business receipts			Gross profit (less loss)			Net profit (less loss)		
	1965	1966	Increase or decrease (-) (Percent)	1965 (Million dollars)	1966 (Million dollars)	Increase or decrease (-) (Percent)	1965 (Million dollars)	1966 (Million dollars)	Increase or decrease (-) (Percent)	1965 (Million dollars)	1966 (Million dollars)	Increase or decrease (- (Percent)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
All industrial divisions	9,078,466	9,086,714	0.1	199,385	207,447	4.0	82,967	87,356	5.3	27,887	30,030	7.7
Agriculture, forestry, and fisheries	3,225,266	3,172,739	-1.6	32,160	35,486	10.3	13,566	14,932	10.1	3,781	4,498	19.0
Mining	36,378	42,696	17.4	943	1,117	18.5	741	914	23.3	[1]7	[1]76	([1])
Contract construction	704,627	689,842	-2.2	19,308	19,164	-0.7	7,497	7,307	-2.5	2,685	2,733	1.8
Manufacturing	185,843	179,649	-3.3	7,267	7,145	-1.7	2,997	3,013	0.5	774	872	12.7
Transportation, communication, electric, gas, and sanitary services	296,621	296,361	-0.1	5,527	5,755	4.1	4,334	4,544	4.8	826	869	5.2
Wholesale and retail trade	1,853,913	1,812,872	-2.2	97,190	99,684	2.6	24,382	25,094	2.9	6,624	6,890	4.0
Wholesale trade	265,320	280,547	5.7	17,934	19,808	10.4	4,161	4,586	10.2	1,483	1,651	11.3
Retail trade	1,554,097	1,512,557	-2.7	77,760	78,610	1.1	19,785	20,186	2.0	5,019	5,177	3.1
Finance, insurance, and real estate	539,443	575,942	6.8	7,022	6,594	-6.1	5,277	5,345	1.3	2,151	2,151	-
Services	2,207,927	2,270,739	2.8	29,789	31,991	7.4	24,065	25,978	7.9	11,008	11,999	9.0

[1]Net loss exceeds net profit. Percent not applicable.
NOTE: Estimates are rounded and may not add to totals.
Not shown separately, but included in the appropriate totals are data for the industry classifications "Wholesale and retail trade not allocable" and "Nature of business not allocable."

Table 1C.—ACTIVE PARTNERSHIPS: NUMBER, BUSINESS RECEIPTS, GROSS PROFIT, AND NET PROFIT, BY INDUSTRIAL DIVISION, 1965 AND 1966

Industrial division	Number of partnerships			Business receipts			Gross profit (less loss)			Net profit (less loss)		
	1965	1966	Increase or decrease (-) (Percent)	1965 (Million dollars)	1966 (Million dollars)	Increase or decrease (-) (Percent)	1965 (Million dollars)	1966 (Million dollars)	Increase or decrease (-) (Percent)	1965 (Million dollars)	1966 (Million dollars)	Increase or decrease (-) (Percent)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
All industrial divisions	914,215	922,680	0.9	73,588	78,153	6.2	31,692	32,702	3.2	9,699	10,445	7.7
Agriculture, forestry, and fisheries	127,782	125,101	-2.1	5,024	5,268	4.9	1,898	2,084	9.8	677	750	10.8
Mining	14,902	13,238	-11.2	866	882	1.8	500	392	-21.6	[1]13	[1]11	([1])
Contract construction	58,481	56,115	-4.0	7,003	7,771	11.0	1,783	1,656	-7.1	676	763	12.9
Manufacturing	36,566	36,544	-0.1	5,596	6,077	8.6	1,643	1,729	5.2	589	617	4.8
Transportation, communication, electric, gas, and sanitary services	17,779	15,484	-12.9	1,315	1,238	-5.9	618	487	-21.2	147	154	4.8
Wholesale and retail trade	235,322	231,254	-1.7	34,373	35,425	3.1	8,275	8,243	-0.4	2,216	2,247	1.4
Wholesale trade	31,683	29,179	-7.9	10,879	11,142	2.4	1,869	1,763	-5.7	548	506	-7.7
Retail trade	202,164	199,804	-1.2	23,244	23,987	3.2	6,342	6,392	0.8	1,654	1,715	3.7
Finance, insurance, and real estate	248,987	268,563	7.9	6,845	7,742	13.1	6,021	6,956	15.5	983	980	-0.3
Services	168,850	172,384	2.1	12,442	13,660	9.8	10,888	11,094	1.9	4,402	4,924	11.9

[1]Net loss exceeds net profit. Percent not applicable.
NOTE: Estimates are rounded and may not add to totals.
Not shown separately, but included in the appropriate totals, are data for the industry classifications "Wholesale and retail trade not allocable" and "Nature of business not allocable."

Table 1D.—ACTIVE SMALL BUSINESS CORPORATION RETURNS, FORM 1120-S: NUMBER, BUSINESS RECEIPTS, GROSS PROFIT, AND NET INCOME, BY INDUSTRIAL DIVISION, 1965 AND 1966

Industrial division	Number			Business receipts			Gross profit			Net income (less deficit)		
	1965	1966	Increase or decrease (-) (Percent)	1965 (Million dollars)	1966 (Million dollars)	Increase or decrease (-) (Percent)	1965 (Million dollars)	1966 (Million dollars)	Increase or decrease (-) (Percent)	1965 (Million dollars)	1966 (Million dollars)	Increase or decrease (-) (Percent)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
All industrial divisions	173,410	181,851	4.9	45,433	49,858	9.7	11,957	13,480	12.7	1,448	1,655	14.3
Agriculture, forestry, and fisheries	6,839	7,427	8.6	1,075	1,184	10.1	278	367	32.0	([1])	28	([1])
Mining	1,912	2,227	16.5	412	741	79.9	153	177	15.7	33	21	-36.4
Contract construction	18,000	17,603	-2.2	5,262	5,255	-0.1	1,102	1,040	-5.6	177	160	-9.6
Manufacturing	22,534	21,737	-3.5	8,124	9,332	14.9	2,336	2,522	8.0	395	476	20.5
Transportation, communication, electric, gas, and sanitary services	7,090	7,097	0.1	1,147	1,277	11.3	401	558	39.2	57	44	-22.8
Wholesale and retail trade	68,219	72,393	6.1	25,545	26,793	4.9	5,616	6,088	8.4	540	623	15.4
Wholesale trade	19,083	21,068	10.4	10,604	11,702	10.4	1,812	2,240	23.6	229	301	31.4
Retail trade	47,921	50,753	5.9	14,374	14,877	3.5	3,669	3,784	3.1	296	311	5.1
Finance, insurance, and real estate	19,336	21,904	13.3	725	877	21.0	471	611	29.7	160	113	-29.4
Services	28,902	30,918	7.0	3,130	4,396	40.4	1,595	2,114	32.5	85	178	109.4

[1]Deficit exceeds net income. Percent not applicable.
NOTE: Estimates are rounded and may not add to totals.
Not shown separately, but included in the appropriate totals, are data for industry classifications "Wholesale and retail trade not allocable" and "Nature of business not allocable."

However, most of the itemized business expenses also showed increases.

The net 1966 increases in number, receipts, and profits of partnerships were not evenly distributed by type of business activity (see table 1C). In only two industrial divisions, finance, insurance, and real estate and services, did the number of partnerships increase; but these increases were large enough this year to offset the declines in other divisions and produce the first net increase in the total number of partnerships in many years. More than half of the increase in profits was attributable to partnerships in the service industries. In turn, over 90 percent of the increased profits of service partnerships was accounted for by those engaged in the professions.

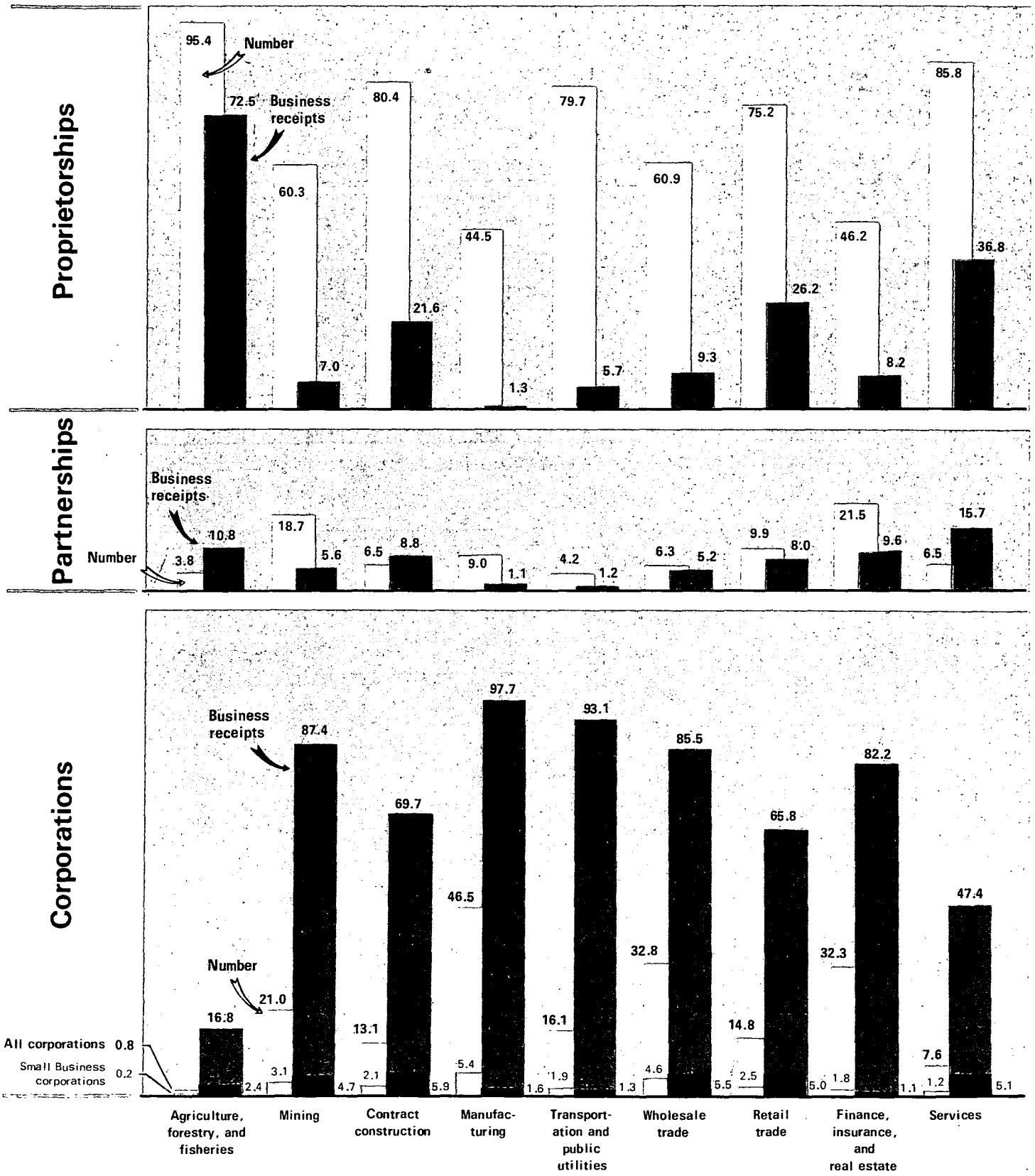
SMALL BUSINESS CORPORATIONS

The number of Small Business Corporations rose to 181,851 in 1966, a 5 percent increase over 1965. These closely-held corporations electing to be taxed through their shareholders rather than directly have been an in-

Chart 1A

Number of businesses and receipts, by industrial divisions, 1966

Percent distribution by business organization



creasingly-popular form of organization since the elective provision was enacted in 1957, and their number has risen substantially every year. Along with the increase in number, receipts and profits also increased again this year.

All industrial divisions except construction and manufacturing saw increases in the number of Small Business Corporations (see table 1D). Business receipts were also generally higher, except in the construction industry. However, the changes in net income (less deficit) were very uneven, ranging from a 36 percent decline in the division of contract construction to a 31 percent increase in wholesale trade.

ALL CORPORATIONS

The 1,468,725 active corporation returns for 1966 were about 3 percent more than in 1965 (table 1E). Business receipts and net income (less deficit) also increased in 1966, but at a slower rate than in the previous year. Only the industrial division of contract construction showed a decline in number, and all divisions, even construction, continued to increase in receipts and profits. The slower rate of increase in net income in 1966 was particularly apparent in the division of finance, insurance, and real estate.

Table 1E.—ACTIVE CORPORATION RETURNS: NUMBER, BUSINESS RECEIPTS, GROSS PROFIT, AND NET INCOME, BY INDUSTRIAL DIVISION, 1965 AND 1966

Industrial division	Number of active corporation returns			Business receipts			Gross profit (less loss)			Net income (less deficit)		
	1965	1966	Increase or decrease (-) (Percent)	1965 (Million dollars)	1966 (Million dollars)	Increase or decrease (-) (Percent)	1965 (Million dollars)	1966 (Million dollars)	Increase or decrease (-) (Percent)	1965 (Million dollars)	1966 (Million dollars)	Increase or decrease (-) (Percent)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
All industrial divisions	1,423,980	1,468,725	3.1	1,120,382	1,224,370	9.3	327,429	357,945	9.3	73,890	80,528	9.0
Agriculture, forestry, and fisheries	27,530	27,945	1.5	7,186	8,203	14.2	1,921	2,316	20.6	237	289	21.9
Mining	13,285	14,831	11.6	11,903	13,890	16.7	4,998	5,703	14.1	1,392	1,740	25.0
Contract construction	113,284	112,373	-0.8	55,696	61,850	11.0	9,085	9,983	9.9	1,258	1,399	11.2
Manufacturing	185,924	187,642	0.9	502,982	557,318	10.8	152,361	166,441	9.2	40,248	44,404	10.3
Transportation, communication, electric, gas, and sanitary services	59,676	59,925	0.4	86,439	94,205	9.0	35,847	39,527	10.3	10,699	11,620	8.6
Wholesale and retail trade	440,304	453,174	2.9	358,173	381,613	6.5	75,195	81,524	8.4	7,621	8,240	8.1
Wholesale trade	146,555	151,177	3.2	171,414	182,166	6.3	26,021	28,467	9.4	3,517	3,794	7.9
Retail trade	287,591	298,432	3.8	183,925	197,824	7.6	48,492	52,677	8.6	4,052	4,410	8.8
Finance, insurance, and real estate	388,428	402,740	3.7	61,371	66,014	7.6	31,284	33,792	8.0	10,844	11,002	1.5
Services	188,177	202,065	7.4	36,547	41,185	12.7	16,695	18,624	11.6	1,590	1,828	15.0

NOTE: Estimates are rounded and may not add to totals.
Not shown separately, but included in the appropriate totals, are data for the industry classifications "Wholesale and retail trade not allocable" and "Nature of business not allocable."

Table 1.1—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, AND SELECTED DEDUCTIONS, FOR SELECTED INDUSTRIES, 1965 AND 1966

Selected industry	Number of businesses		Business receipts		Cost of goods sold		Gross profit (less loss)		Depreciation		Taxes		Interest		Rent	
	1965	1966	1965 (Thousand dollars)	1966 (Thousand dollars)	1965 (Thousand dollars)	1966 (Thousand dollars)	1965 (Thousand dollars)	1966 (Thousand dollars)	1965 (Thousand dollars)	1966 (Thousand dollars)	1965 (Thousand dollars)	1966 (Thousand dollars)	1965 (Thousand dollars)	1966 (Thousand dollars)	1965 (Thousand dollars)	1966 (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
ALL INDUSTRIES																
All businesses, total	11,416,659	11,478,119	1,393,354,649	1,509,970,174	951,266,001	1,031,966,986	442,088,648	478,003,224	44,582,079	48,551,915	37,231,472	41,293,109	30,432,473	35,900,402	20,049,135	21,526,715
Corporations	1,423,980	1,468,725	1,120,381,727	1,224,370,364	792,952,590	866,425,312	327,429,137	357,945,052	34,115,127	37,473,286	31,656,410	35,258,317	26,425,014	31,348,428	14,294,804	15,486,559
Noncorporate businesses, total	9,992,679	10,009,394	272,972,922	285,599,810	158,313,411	165,541,674	114,659,511	120,058,172	10,466,952	11,078,629	5,575,062	6,034,792	4,007,459	4,551,974	5,754,331	6,040,156
Proprietorships	9,078,464	9,086,714	199,384,573	207,446,686	116,417,210	120,090,602	82,967,363	87,356,120	7,937,307	8,313,713	3,798,210	4,039,680	2,344,733	2,651,531	4,249,967	4,499,753
Partnerships	914,215	922,680	73,588,349	78,153,124	41,896,201	45,451,072	31,692,148	32,702,052	2,529,645	2,764,916	1,776,852	1,995,112	1,662,726	1,900,443	1,504,364	1,540,403
AGRICULTURE, FORESTRY, AND FISHERIES																
All businesses, total	3,380,578	3,325,785	44,370,063	48,956,929	26,984,863	29,624,320	17,385,200	19,332,627	4,237,795	4,541,505	1,408,055	1,497,270	1,454,608	1,694,990	1,131,486	1,270,181
Corporations	27,530	27,945	7,186,345	8,203,046	5,265,349	5,887,109	1,920,996	2,315,937	280,670	319,023	149,438	170,090	132,249	149,603	136,039	161,574
Noncorporate businesses, total	3,353,048	3,297,840	37,183,718	40,753,883	21,719,514	23,737,211	15,464,204	17,016,690	3,957,125	4,222,482	1,258,617	1,327,180	1,322,359	1,545,387	995,447	1,108,607
Proprietorships	3,225,266	3,172,739	32,159,825	35,485,823	18,593,759	20,553,384	13,566,066	14,932,457	3,586,300	3,822,928	1,118,676	1,175,724	1,185,886	1,381,280	837,701	936,664
Partnerships	127,782	125,101	5,023,893	5,268,060	3,125,755	3,183,827	1,898,138	2,084,233	370,825	399,554	139,941	151,456	136,473	164,107	157,746	171,943
Farms																
All businesses, total	3,198,395	3,154,055	38,882,171	43,156,382	23,670,208	26,050,308	15,211,963	17,106,092	3,995,780	4,309,766	1,327,677	1,409,024	1,401,752	1,636,949	1,070,616	1,218,467
Corporations	18,526	18,930	4,876,830	5,376,132	3,483,704	3,700,247	1,393,126	1,675,885	212,299	247,306	112,663	130,286	113,566	125,456	114,634	141,052
Noncorporate businesses, total	3,179,869	3,135,125	34,005,341	37,780,250	20,186,504	22,350,061	13,818,837	15,430,207	3,783,481	4,062,460	1,215,014	1,278,738	1,288,186	1,511,493	955,982	1,077,415
Proprietorships	3,063,552	3,020,492	29,908,440	33,323,981	17,652,293	19,729,694	12,256,147	13,594,305	3,443,090	3,692,710	1,086,085	1,139,002	1,159,957	1,358,479	811,043	914,175
Partnerships	116,317	114,633	4,096,901	4,456,269	2,534,211	2,620,367	1,562,690	1,835,902	340,391	369,750	128,929	139,736	128,229	153,014	144,939	163,240
Agricultural Services and Hunting and Trapping																
All businesses, total	133,399	120,610	4,607,144	5,019,346	2,875,820	3,197,954	1,731,324	1,821,393	188,374	183,428	64,051	71,879	43,492	46,509	50,000	43,227
Corporations	6,707	6,956	1,968,611	2,569,079	1,544,362	1,987,004	424,249	582,075	54,345	62,537	28,656	34,139	15,573	20,193	17,679	18,988
Noncorporate businesses, total	126,692	113,654	2,638,533	2,450,267	1,331,458	1,210,950	1,307,075	1,239,318	134,029	120,891	35,395	37,740	27,919	26,316	32,321	24,239
Proprietorships	117,703	105,818	1,812,533	1,759,923	774,063	717,608	1,038,470	1,042,316	109,488	96,282	26,471	29,458	20,637	16,645	20,581	18,191
Partnerships	8,989	7,836	826,000	690,344	557,395	493,342	268,605	197,002	24,541	24,609	8,924	8,282	7,282	9,671	11,740	6,048
Forestry and Forestry Services																
All businesses, total	14,269	17,347	274,020	254,395	144,629	141,160	129,391	113,235	17,084	13,966	6,637	6,145	4,343	6,905	5,044	2,156
Corporations	780	726	136,494	71,888	94,347	66,084	42,147	5,804	5,552	872	4,082	1,475	1,344	2,472	2,126	102
Noncorporate businesses, total	13,489	16,621	137,526	182,507	50,282	75,076	87,244	107,431	11,532	13,094	2,555	4,670	2,999	4,433	2,918	2,054
Proprietorships	12,703	15,509	110,077	147,087	35,214	53,587	74,863	93,500	9,961	11,362	1,925	3,456	2,511	3,476	2,443	1,888
Partnerships	786	1,112	27,449	35,420	15,068	21,489	12,381	13,931	1,571	1,732	630	1,214	488	957	475	166
Fisheries																
All businesses, total	34,515	33,772	606,728	526,805	294,206	234,898	312,522	291,907	36,557	34,344	9,690	10,222	5,021	4,627	5,826	6,331
Corporations	1,517	1,333	204,410	185,947	142,936	133,774	61,474	52,173	8,474	8,306	4,037	4,190	1,766	1,482	1,600	1,432
Noncorporate businesses, total	32,998	32,439	402,318	340,858	151,270	101,124	251,048	239,734	28,083	26,038	5,653	6,032	3,255	3,145	4,226	4,899
Proprietorships	31,308	30,919	328,775	254,831	132,189	52,495	196,586	202,336	23,761	22,575	4,195	3,808	2,781	2,680	3,634	2,410
Partnerships	1,690	1,520	73,543	86,027	19,081	48,629	54,462	37,398	4,322	3,463	1,458	2,224	474	465	592	2,489
MINING																
All businesses, total	64,565	70,765	13,712,162	15,889,399	7,474,114	8,881,036	6,238,048	7,008,364	996,612	1,091,982	384,607	449,484	209,221	237,824	120,565	144,932
Corporations	13,285	14,831	11,903,304	13,889,920	6,905,746	8,187,175	4,997,558	5,702,745	830,015	918,697	331,935	387,843	170,944	194,488	100,156	116,987
Noncorporate businesses, total	51,280	55,934	1,808,858	1,999,479	568,368	693,861	1,240,490	1,305,619	166,597	173,285	52,672	61,641	38,277	43,336	20,409	27,945
Proprietorships	36,378	42,696	943,036	1,117,131	202,168	203,112	740,868	914,020	92,017	100,621	28,361	31,978	17,141	28,025	12,361	17,089
Partnerships	14,902	13,238	865,822	882,348	366,200	490,749	499,622	391,599	74,580	72,664	24,311	29,663	21,136	15,311	8,048	10,856

Footnotes at end of table.

Table 1.1—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, AND SELECTED DEDUCTIONS, FOR SELECTED INDUSTRIES, 1965 AND 1966—Continued

Selected industry	Number of businesses		Business receipts		Cost of goods sold		Gross profit (less loss)		Depreciation		Taxes		Interest		Rent	
	1965	1966	1965 (Thousand dollars)	1966 (Thousand dollars)	1965 (Thousand dollars)	1966 (Thousand dollars)	1965 (Thousand dollars)	1966 (Thousand dollars)	1965 (Thousand dollars)	1966 (Thousand dollars)	1965 (Thousand dollars)	1966 (Thousand dollars)	1965 (Thousand dollars)	1966 (Thousand dollars)	1965 (Thousand dollars)	1966 (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
MINING—Continued																
Crude Petroleum, Natural Gas, and Natural Gas Liquids and Services																
All businesses, total	46,266	50,431	5,803,346	6,732,692	2,468,252	3,014,935	3,335,094	3,717,758	452,766	478,883	140,623	156,964	113,407	125,331	65,477	69,483
Corporations	6,715	7,924	4,558,322	5,276,435	2,117,471	2,592,260	2,440,851	2,684,175	330,873	348,545	103,951	111,508	81,959	87,793	50,206	48,827
Noncorporate businesses, total	39,551	42,507	1,245,024	1,456,257	350,781	422,675	894,243	1,033,583	121,893	130,338	36,672	45,456	31,448	37,538	15,271	20,656
Proprietorships	27,084	32,043	712,657	947,823	135,930	146,675	576,727	801,149	71,597	84,123	20,556	27,001	14,315	25,817	10,022	14,790
Partnerships	12,467	10,464	532,367	508,434	214,851	276,000	317,516	232,434	50,296	46,215	16,116	18,455	17,133	11,721	5,249	5,866
Other Mining																
All businesses, total	18,299	20,334	7,908,816	9,156,707	5,005,862	5,866,101	2,902,954	3,290,607	543,846	613,099	243,984	292,520	95,814	112,493	55,088	75,448
Corporations	6,570	6,907	7,344,982	8,613,485	4,788,275	5,594,915	2,556,707	3,018,570	499,142	570,152	227,984	276,335	88,985	106,695	49,950	68,160
Noncorporate businesses, total	11,729	13,427	563,834	543,222	217,587	271,186	346,247	272,037	44,704	42,947	16,000	16,185	6,829	5,798	5,138	7,288
Proprietorships	9,294	10,653	230,379	169,308	66,238	56,437	164,141	112,872	20,420	16,498	7,805	4,977	2,826	2,208	2,339	2,298
Partnerships	2,435	2,774	333,455	373,914	151,349	214,749	182,106	159,165	24,284	26,449	8,195	11,208	4,003	3,590	2,799	4,990
CONTRACT CONSTRUCTION																
All businesses, total	876,392	858,330	82,007,977	88,785,278	63,643,672	69,838,885	18,364,305	18,946,395	1,610,676	1,798,804	1,346,352	1,536,254	492,012	559,059	479,889	501,990
Corporations	113,284	112,373	55,696,213	61,850,382	46,611,664	51,867,138	9,084,549	9,983,244	972,906	1,123,883	953,698	1,106,634	321,679	385,011	330,818	362,787
Noncorporate businesses, total	763,108	745,957	26,311,764	26,934,896	17,032,008	17,971,747	9,279,756	8,963,151	637,770	674,921	392,654	429,620	170,333	174,048	149,071	139,203
Proprietorships	704,627	689,842	19,308,273	19,163,506	11,811,695	11,856,409	7,496,578	7,307,099	495,044	535,336	294,366	313,916	122,176	133,039	104,462	111,625
Partnerships	58,481	56,115	7,003,491	7,771,390	5,220,313	6,115,338	1,783,178	1,656,052	142,726	139,585	98,288	115,704	48,157	41,009	44,609	27,578
General Contractors																
All businesses, total	197,640	203,131	47,039,905	54,157,305	39,374,019	45,798,738	7,665,886	8,358,569	919,186	1,096,764	619,119	752,554	335,756	400,232	245,940	259,575
Corporations	52,745	52,606	34,750,048	40,496,582	30,135,636	35,157,260	4,614,412	5,339,322	689,934	826,301	481,256	580,014	240,343	295,425	187,688	207,647
Noncorporate businesses, total	144,895	150,525	12,289,857	13,660,723	9,238,383	10,641,478	3,051,474	3,019,247	229,252	270,463	137,863	172,540	95,413	104,807	58,252	51,928
Proprietorships	125,806	130,535	8,084,476	8,537,346	5,835,389	6,292,766	2,249,087	2,244,582	158,141	193,642	92,585	114,658	62,133	76,851	32,853	39,970
Partnerships	19,089	19,990	4,205,381	5,123,377	3,402,994	4,348,712	802,387	774,665	71,111	76,821	45,278	57,882	33,280	27,956	25,399	11,958
Special Trade Contractors																
All businesses, total	666,471	640,404	34,641,207	34,237,337	24,053,818	23,775,391	10,587,389	10,461,945	682,787	692,876	720,284	773,043	154,614	156,302	231,075	240,650
Corporations	59,730	58,937	20,872,710	21,187,778	16,417,276	16,571,074	4,455,434	4,616,704	281,760	296,232	470,418	519,800	80,910	88,908	142,885	154,785
Noncorporate businesses, total	606,741	581,467	13,768,497	13,049,559	7,636,542	7,204,317	6,131,955	5,845,241	401,027	396,644	249,866	253,243	73,704	67,394	88,190	85,865
Proprietorships	567,451	545,499	10,976,490	10,411,578	5,822,255	5,444,880	5,154,235	4,966,697	329,803	334,075	196,942	195,530	58,858	54,387	69,652	70,249
Partnerships	39,290	35,968	2,792,007	2,637,981	1,814,287	1,759,437	977,720	878,544	71,224	62,569	52,924	57,713	14,846	13,007	18,538	15,616
Plumbing, heating, and air conditioning																
All businesses, total	84,064	80,749	8,979,551	9,388,449	6,823,677	7,145,239	2,155,874	2,243,209	109,170	110,634	164,908	186,198	29,926	31,347	53,422	54,364
Corporations	15,106	14,679	6,119,591	6,569,409	4,970,410	5,330,618	1,149,181	1,238,791	53,185	57,330	114,380	133,231	17,810	20,339	37,521	40,310
Noncorporate businesses, total	68,958	66,070	2,859,960	2,819,040	1,853,267	1,814,621	1,006,693	1,004,418	55,985	53,304	50,528	52,967	12,116	11,008	15,901	14,054
Proprietorships	63,175	60,828	2,329,734	2,285,804	1,471,344	1,424,586	858,390	861,217	48,016	46,204	40,875	42,533	10,325	9,401	12,633	11,689
Partnerships	5,783	5,242	530,226	533,236	381,923	390,035	148,303	143,201	7,969	7,100	9,653	10,434	1,791	1,607	3,268	2,365
Electrical work																
All businesses, total	54,098	54,742	5,925,156	5,409,494	4,388,927	4,053,921	1,536,229	1,355,575	71,974	65,453	125,451	130,084	20,852	20,887	31,382	30,385
Corporations	8,668	8,881	4,055,310	3,793,388	3,241,258	2,998,206	814,052	795,182	35,766	38,519	92,099	99,191	13,070	13,559	20,560	21,814
Noncorporate businesses, total	45,430	45,861	1,869,846	1,616,106	1,147,669	1,055,715	722,177	560,393	36,208	26,934	33,352	30,893	7,782	7,328	10,822	8,571
Proprietorships	42,187	42,835	1,484,437	1,249,141	878,121	789,234	606,316	459,909	31,253	22,400	26,961	23,570	6,691	6,012	8,973	6,939
Partnerships	3,243	3,026	385,409	366,965	269,548	266,481	115,861	100,484	4,955	4,534	6,391	7,323	1,091	1,316	1,849	1,632

Footnotes at end of table.

Table 1.1—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, AND SELECTED DEDUCTIONS, FOR SELECTED INDUSTRIES, 1965 AND 1966—Continued

Selected industry	Number of businesses		Business receipts		Cost of goods sold		Gross profit (less loss)		Depreciation		Taxes		Interest		Rent	
	1965	1966	1965 (Thousand dollars)	1966 (Thousand dollars)	1965 (Thousand dollars)	1966 (Thousand dollars)	1965 (Thousand dollars)	1966 (Thousand dollars)	1965 (Thousand dollars)	1966 (Thousand dollars)	1965 (Thousand dollars)	1966 (Thousand dollars)	1965 (Thousand dollars)	1966 (Thousand dollars)	1965 (Thousand dollars)	1966 (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
CONTRACT CONSTRUCTION—Continued																
Special trade contractors, not elsewhere classified																
All businesses, total	524,502	500,947	19,618,873	19,346,823	12,762,785	12,517,626	6,856,088	6,829,195	497,020	514,884	427,115	455,671	102,735	133,283	145,933	155,311
Corporations	35,834	35,338	10,647,699	10,817,260	8,169,934	8,235,291	2,477,765	2,581,969	189,578	200,027	261,581	287,191	49,592	84,691	84,691	92,561
Noncorporate businesses, total	488,668	465,609	8,971,174	8,529,563	4,592,851	4,282,335	4,378,323	4,247,226	307,442	314,857	165,534	168,480	53,143	48,592	61,242	62,750
Proprietorships	458,508	438,484	7,104,715	6,809,163	3,435,012	3,188,177	3,669,703	3,620,984	249,504	264,503	128,772	128,704	41,299	38,620	47,828	51,320
Partnerships	30,160	27,125	1,866,459	1,720,400	1,157,839	1,094,158	708,620	626,242	57,938	50,354	36,762	39,776	11,844	9,972	13,414	11,430
Special trade contractors not allocable																
All businesses, total	3,807	3,965	117,627	92,571	78,429	58,605	39,198	33,966	4,623	1,905	2,810	1,090	1,101	516	338	590
Corporations	122	(1)	50,110	(1)	35,674	(1)	14,436	(1)	3,231	(1)	2,358	(1)	438	(1)	113	(1)
Noncorporate businesses, total	3,685	3,926	67,517	84,850	42,755	51,646	24,762	33,204	1,392	1,549	452	903	663	466	225	490
Proprietorships	3,581	3,352	57,604	67,470	37,778	42,883	19,826	24,587	1,030	968	334	723	543	354	218	301
Partnerships	(1)	574	(1)	17,380	(1)	8,763	(1)	8,617	(1)	581	(1)	180	(1)	112	(1)	189
Contractors Not Allocable																
All businesses, total	12,280	14,794	326,865	390,637	215,835	264,756	111,030	125,881	8,703	9,165	6,949	10,658	1,642	2,525	2,874	1,766
Corporations	809	830	73,455	166,022	58,752	138,804	14,703	27,218	1,212	1,350	2,024	6,820	426	678	245	355
Noncorporate businesses, total	11,471	13,964	253,410	224,615	157,083	125,952	96,327	98,663	7,491	7,815	4,925	3,838	1,216	1,847	2,629	1,411
Proprietorships	11,370	13,807	247,307	214,583	154,051	118,763	93,256	95,820	7,100	7,620	4,839	3,729	1,185	1,801	1,957	1,407
Partnerships	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
MANUFACTURING																
All businesses, total	408,333	403,835	515,845,196	570,540,644	358,843,580	399,357,965	157,001,616	171,182,677	15,477,513	16,732,984	15,853,792	17,280,906	3,668,544	4,671,324	4,211,240	4,666,077
Corporations	185,924	187,642	502,981,871	557,318,291	350,620,750	390,877,215	152,361,121	166,441,076	15,079,790	16,333,903	15,617,092	17,022,352	3,585,397	4,585,521	4,044,694	4,508,192
Noncorporate businesses, total	222,409	216,193	12,863,325	13,222,353	8,222,830	8,480,750	4,640,495	4,741,601	397,723	399,081	236,700	258,554	83,147	85,803	166,546	157,885
Proprietorships	185,843	179,649	7,266,963	7,145,493	4,269,564	4,132,813	2,997,399	3,012,678	274,678	264,130	141,775	143,787	54,701	52,014	105,048	91,962
Partnerships	36,566	36,544	5,596,362	6,076,860	3,953,266	4,347,937	1,643,096	1,728,923	123,045	134,951	94,925	114,767	28,446	33,789	61,498	65,923
Food and Kindred Products																
All businesses, total	37,589	32,285	77,825,139	87,548,663	59,106,987	67,296,585	18,718,152	20,252,078	1,429,077	1,619,337	2,666,792	2,664,736	388,954	489,533	416,444	470,678
Corporations	19,115	18,859	75,287,878	85,209,409	57,140,353	65,492,426	18,147,525	19,716,983	1,377,317	1,573,598	2,636,007	2,635,075	377,256	478,577	398,912	456,280
Noncorporate businesses, total	18,474	13,426	2,537,261	2,339,254	1,966,634	1,804,159	570,627	535,095	51,760	45,739	30,785	29,661	11,698	10,956	17,532	14,398
Proprietorships	14,550	9,840	1,279,053	1,084,283	952,707	798,500	326,346	285,783	28,951	23,032	16,113	14,065	6,405	6,213	8,590	5,590
Partnerships	3,924	3,586	1,258,208	1,254,971	1,013,927	1,005,659	244,281	249,312	22,809	22,707	14,672	15,596	5,293	4,743	8,942	8,808
Textile Mill Products																
All businesses, total	8,656	9,658	17,895,452	19,043,066	14,188,772	14,973,916	3,706,680	4,069,150	457,572	494,250	325,929	372,857	136,219	191,003	113,169	133,238
Corporations	5,902	5,741	17,473,708	18,523,286	13,853,530	14,578,669	3,620,178	3,944,617	452,754	485,769	321,320	365,059	134,719	188,132	109,979	125,267
Noncorporate businesses, total	2,754	3,917	421,744	519,780	335,242	395,247	86,502	124,533	4,818	8,481	4,609	7,798	1,500	2,871	3,190	7,971
Proprietorships	2,407	3,510	242,236	329,527	188,761	240,205	53,475	89,322	2,751	3,839	2,271	4,513	778	2,092	1,905	6,112
Partnerships	347	407	179,508	190,253	146,481	155,042	33,027	35,211	2,067	4,642	2,338	3,285	722	779	1,285	1,859
Apparel and Other Fabricated Textile Products																
All businesses, total	26,036	26,107	18,379,073	20,524,122	14,262,577	15,768,265	4,116,496	4,755,858	139,820	166,374	352,882	408,530	114,212	151,962	204,885	231,097
Corporations	17,039	17,421	17,322,106	19,249,093	13,480,923	14,824,565	3,841,183	4,424,528	129,823	155,640	328,787	378,913	110,665	148,006	186,189	208,742
Noncorporate businesses, total	8,997	8,686	1,056,967	1,275,029	781,654	943,700	275,313	331,330	9,997	10,734	24,095	29,617	3,547	3,956	18,696	22,355
Proprietorships	6,198	5,911	433,434	459,705	300,601	307,811	132,833	151,895	5,469	4,165	11,712	10,872	1,143	771	8,477	10,641
Partnerships	2,799	2,775	623,533	815,324	481,053	635,889	142,480	179,435	4,528	6,569	12,383	18,745	2,404	3,185	10,219	11,714

Footnotes at end of table.

Table 1.1—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, AND SELECTED DEDUCTIONS, FOR SELECTED INDUSTRIES, 1965 AND 1966—Continued

Selected industry	Number of businesses		Business receipts		Cost of goods sold		Gross profit (less loss)		Depreciation		Taxes		Interest		Rent	
	1965	1966	1965 (Thousand dollars)	1966 (Thousand dollars)	1965 (Thousand dollars)	1966 (Thousand dollars)	1965 (Thousand dollars)	1966 (Thousand dollars)	1965 (Thousand dollars)	1966 (Thousand dollars)	1965 (Thousand dollars)	1966 (Thousand dollars)	1965 (Thousand dollars)	1966 (Thousand dollars)	1965 (Thousand dollars)	1966 (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
MANUFACTURING—Continued																
Lumber and Wood Products, Except Furniture																
All businesses, total	69,046	63,676	12,852,897	12,258,474	9,248,757	8,917,277	3,604,140	3,341,197	461,249	465,895	296,944	304,624	142,070	149,315	92,252	98,601
Corporations	9,742	8,793	10,556,012	9,900,358	8,099,163	7,626,416	2,456,849	2,273,942	327,659	328,672	244,386	249,554	117,702	125,628	70,771	81,539
Noncorporate businesses, total	59,304	54,883	2,296,885	2,358,116	1,149,594	1,290,861	1,147,291	1,067,255	133,590	137,223	52,558	55,070	24,368	23,687	21,481	17,062
Proprietorships	52,763	48,768	1,509,370	1,543,854	632,083	720,071	877,287	823,783	98,272	104,320	35,429	35,858	16,405	15,994	16,777	11,503
Partnerships	6,541	6,115	787,515	814,262	517,511	570,790	270,004	243,472	35,318	32,903	17,129	19,212	7,963	7,693	4,704	5,559
Furniture and Fixtures																
All businesses, total	15,689	17,950	7,560,605	7,903,958	5,473,885	5,741,222	2,086,720	2,162,736	109,317	119,046	154,753	179,773	37,884	49,078	73,783	90,071
Corporations	6,297	6,841	7,020,877	7,304,961	5,106,515	5,318,946	1,914,362	1,986,015	100,543	107,843	146,215	166,803	35,223	45,453	65,871	83,049
Noncorporate businesses, total	9,392	11,109	539,728	598,997	367,370	422,276	172,358	176,721	8,774	11,203	8,538	12,970	2,661	3,625	7,912	7,022
Proprietorships	7,950	9,818	342,464	343,763	223,576	222,190	118,888	121,573	6,328	8,838	5,129	9,536	1,660	2,960	4,720	3,967
Partnerships	1,442	1,291	197,264	255,234	143,794	200,086	53,470	55,148	2,446	2,365	3,409	3,434	1,001	665	3,192	3,055
Printing, Publishing and Allied Industries																
All businesses, total	59,307	54,154	19,710,571	21,111,082	12,694,956	13,368,078	7,015,615	7,743,004	518,014	544,847	417,873	487,322	139,100	157,774	253,690	270,759
Corporations	23,783	23,314	18,476,878	19,975,864	12,054,925	12,798,486	6,421,953	7,177,378	471,214	509,469	394,904	463,651	128,127	149,677	227,148	248,556
Noncorporate businesses, total	35,524	30,840	1,233,693	1,135,218	640,031	569,592	593,662	565,626	46,800	35,378	22,969	23,671	10,973	8,097	26,542	22,203
Proprietorships	29,955	25,064	731,891	642,270	355,747	275,243	376,144	367,027	33,398	23,053	13,178	13,414	8,456	5,863	18,316	13,174
Partnerships	5,569	5,776	501,802	492,948	284,284	294,349	217,518	198,599	13,402	12,325	9,791	10,257	2,517	2,234	8,226	9,029
Chemicals and Allied Products																
All businesses, total	15,499	14,262	40,456,686	43,853,251	24,184,959	26,148,656	16,271,727	17,704,594	1,866,060	1,868,780	682,695	796,945	322,039	391,936	284,427	314,071
Corporations	10,804	10,492	40,221,659	43,584,237	24,037,084	25,981,270	16,184,575	17,602,967	1,860,658	1,860,658	680,098	793,192	320,782	390,813	280,823	308,557
Noncorporate businesses, total	4,695	3,770	235,027	269,014	147,875	167,386	87,152	101,627	5,402	8,122	2,597	3,753	1,257	1,123	3,604	5,514
Proprietorships	3,592	2,736	86,999	106,907	46,200	61,712	40,799	45,194	2,850	3,516	1,064	1,623	513	566	2,087	3,590
Partnerships	1,103	1,034	148,028	162,107	101,675	105,674	46,353	56,433	2,552	4,606	1,533	2,130	744	557	1,517	1,924
Leather and Leather Products																
All businesses, total	3,588	5,103	4,861,053	5,586,729	3,710,795	4,256,914	1,150,258	1,329,815	54,959	62,743	103,445	119,354	39,168	46,362	57,259	62,314
Corporations	2,629	2,917	4,791,559	5,430,890	3,661,489	4,145,452	1,130,070	1,285,438	53,961	60,595	102,232	116,773	38,690	45,720	55,903	59,728
Noncorporate businesses, total	959	2,186	69,494	155,839	49,306	111,462	20,188	44,377	998	2,148	1,213	2,581	478	642	1,356	2,586
Proprietorships	694	1,867	15,548	83,955	10,085	55,921	5,463	28,034	539	1,425	255	1,417	120	340	607	1,646
Partnerships	265	319	53,946	71,884	39,221	55,541	14,725	16,343	459	723	958	1,164	358	302	749	940
Stone, Clay, and Glass Products																
All businesses, total	19,810	16,543	13,533,018	13,409,790	8,865,668	8,792,596	4,667,350	4,617,194	685,818	691,663	365,209	391,691	108,163	132,399	116,250	104,538
Corporations	9,133	8,446	12,936,203	13,034,671	8,518,965	8,576,050	4,417,238	4,458,621	653,273	673,192	347,946	381,469	103,503	129,745	108,959	101,020
Noncorporate businesses, total	10,677	8,097	596,815	375,119	346,703	216,546	250,112	158,573	32,545	18,471	17,263	10,222	4,660	2,654	7,291	3,518
Proprietorships	8,747	6,306	378,671	193,351	206,474	104,688	172,197	88,663	23,946	10,166	12,640	5,466	3,525	1,504	4,961	1,835
Partnerships	1,930	1,791	218,144	181,768	140,229	111,858	77,915	69,910	8,599	8,305	4,623	4,756	1,135	1,150	2,330	1,683
Primary Metal Industries																
All businesses, total	6,973	7,901	38,042,798	42,393,072	27,195,504	30,196,720	10,847,294	12,196,352	1,729,148	1,881,732	843,049	1,011,257	339,415	422,911	164,006	194,623
Corporations	4,386	5,326	37,766,781	42,079,402	27,007,111	29,988,676	10,759,670	12,090,726	1,723,053	1,875,467	838,686	1,005,392	338,474	421,729	162,164	191,630
Noncorporate businesses, total	2,587	2,575	276,017	313,670	188,393	208,044	87,624	105,626	6,095	6,265	4,363	5,865	941	1,182	1,842	2,993
Proprietorships	1,894	1,792	121,534	136,655	77,033	78,375	44,501	58,280	3,440	3,463	2,075	2,830	548	637	624	1,745
Partnerships	693	783	154,483	177,015	111,360	129,669	43,123	47,346	2,655	2,802	2,288	3,035	393	545	1,218	1,248

Footnotes at end of table.

Table 1.1—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, AND SELECTED DEDUCTIONS, FOR SELECTED INDUSTRIES, 1965 AND 1966—Continued

Selected industry	Number of businesses		Business receipts		Cost of goods sold		Gross profit (less loss)		Depreciation		Taxes		Interest		Rent	
	1965	1966	1965 (Thousand dollars)	1966 (Thousand dollars)	1965 (Thousand dollars)	1966 (Thousand dollars)	1965 (Thousand dollars)	1966 (Thousand dollars)	1965 (Thousand dollars)	1966 (Thousand dollars)	1965 (Thousand dollars)	1966 (Thousand dollars)	1965 (Thousand dollars)	1966 (Thousand dollars)	1965 (Thousand dollars)	1966 (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
MANUFACTURING—Continued																
Fabricated Metal Products, Except Machinery and Transportation Equipment																
All businesses, total	30,109	33,665	29,027,513	32,195,852	20,813,318	22,874,941	8,214,195	9,320,911	698,172	734,846	590,928	724,140	180,011	217,927	236,166	276,255
Corporations	20,200	21,124	28,251,788	31,376,104	20,306,819	22,376,507	7,944,969	8,999,597	681,011	713,172	577,226	708,816	176,800	214,124	226,536	266,896
Noncorporate businesses, total	9,909	12,541	775,725	819,748	506,499	498,434	269,226	321,314	17,161	21,674	13,702	15,324	3,211	3,803	9,630	9,359
Proprietorships	7,718	10,656	423,211	451,219	271,279	260,979	151,932	190,240	10,672	13,646	7,926	7,963	2,054	2,270	6,310	5,368
Partnerships	2,191	1,885	352,514	368,529	235,220	237,455	117,294	131,074	6,489	8,028	5,776	7,361	1,157	1,533	3,320	3,991
Machinery, Except Electric																
All businesses, total	43,336	46,227	39,724,493	45,869,629	25,665,354	29,739,718	14,059,139	16,129,909	1,369,415	1,456,875	908,752	1,125,601	307,162	388,980	316,141	359,285
Corporations	19,499	20,726	38,578,113	44,476,219	25,013,505	28,984,224	13,564,608	15,491,995	1,329,327	1,401,208	886,143	1,094,738	299,291	378,446	296,691	342,322
Noncorporate businesses, total	23,837	25,501	1,146,380	1,393,410	651,849	755,494	494,531	637,914	40,088	55,667	22,609	30,863	7,871	10,534	19,450	16,963
Proprietorships	19,442	20,991	713,461	834,814	395,334	421,356	318,127	413,456	28,711	40,778	15,001	19,369	6,152	7,620	13,800	10,934
Partnerships	4,395	4,510	432,919	558,596	256,515	334,138	176,404	224,458	11,377	14,889	7,608	11,494	1,719	2,914	5,650	6,029
Electrical Machinery, Equipment, and Supplies																
All businesses, total	12,975	12,859	33,946,606	40,032,341	23,452,644	27,807,833	10,493,962	12,224,508	787,041	912,707	764,002	926,213	232,497	310,059	282,658	331,074
Corporations	8,759	8,868	33,776,903	39,843,831	23,348,319	27,688,034	10,428,584	12,155,797	783,231	908,367	760,321	922,438	231,970	309,291	279,192	327,304
Noncorporate businesses, total	4,216	3,991	169,703	188,510	104,325	119,799	65,378	68,711	3,810	4,340	3,681	3,775	527	768	3,466	3,770
Proprietorships	3,408	3,239	79,730	103,651	43,499	57,134	36,231	46,517	2,513	3,254	1,924	2,167	292	423	1,925	2,698
Partnerships	808	752	89,973	84,859	60,826	62,665	29,147	22,194	1,297	1,086	1,757	1,608	235	345	1,541	1,072
Transportation Equipment																
All businesses, total	8,286	8,350	65,038,510	73,907,442	46,110,362	54,805,959	18,928,148	19,101,483	1,474,752	1,713,737	2,355,052	2,348,318	507,848	686,873	380,888	422,139
Corporations	4,861	4,948	64,806,363	73,709,769	45,943,658	54,660,870	18,862,705	19,048,899	1,470,382	1,708,712	2,349,782	2,343,818	506,049	684,898	377,466	419,949
Noncorporate businesses, total	3,425	3,402	232,147	197,673	166,704	145,089	65,443	52,584	4,370	5,025	5,270	4,500	1,799	1,975	3,422	2,190
Proprietorships	2,935	2,728	167,561	125,111	120,484	91,509	47,077	33,602	3,339	2,613	3,983	2,454	1,502	415	2,995	1,657
Partnerships	490	674	64,586	72,562	46,220	53,580	18,366	18,982	1,031	2,412	1,287	2,046	297	1,560	427	533
Manufacturing Industries, Not Elsewhere Classified																
All businesses, total	48,746	52,364	96,756,280	104,726,145	63,712,685	68,538,564	33,043,595	36,187,582	3,691,791	3,942,444	5,020,580	5,415,931	671,240	881,770	1,215,346	1,304,246
Corporations	23,103	23,334	95,531,020	103,507,907	62,917,918	67,751,561	32,613,102	35,756,346	3,661,129	3,914,933	4,998,931	5,393,808	663,789	874,123	1,195,147	1,285,181
Noncorporate businesses, total	25,643	29,030	1,225,260	1,218,238	794,767	787,003	430,493	431,236	30,662	27,511	21,649	22,123	7,451	7,647	20,199	19,065
Proprietorships	21,754	24,398	702,767	657,390	427,618	401,923	275,149	255,468	22,861	17,106	12,566	11,807	4,995	4,279	12,314	10,770
Partnerships	3,889	4,632	522,493	560,848	367,149	385,080	155,344	175,768	7,801	10,405	9,083	10,316	2,456	3,368	7,885	8,295
Manufacturing Not Allocable																
All businesses, total	2,688	2,733	234,502	177,028	156,357	130,721	78,145	46,306	5,308	2,709	87,791	3,614	27,046	3,443	65,788	3,091
Corporations	672	492	184,023	112,290	130,473	85,063	53,550	27,227	4,455	1,608	4,108	2,853	2,357	1,159	2,943	2,172
Noncorporate businesses, total	2,016	2,241	50,479	64,738	25,884	45,658	24,595	19,079	853	1,101	83,683	761	24,689	2,284	62,845	919
Proprietorships	1,836	2,026	39,033	49,038	18,083	35,196	20,950	13,841	638	917	50,341	433	16,139	68	39,088	735
Partnerships	180	215	11,446	15,700	7,801	10,462	3,645	5,238	215	184	33,342	328	8,550	2,216	23,757	184
TRANSPORTATION, COMMUNICATION, ELECTRIC, GAS, AND SANITARY SERVICES																
All businesses, total	374,076	371,770	93,280,575	101,198,373	52,480,830	56,639,498	40,799,745	44,558,876	9,211,864	10,079,153	5,728,152	6,500,878	3,239,767	3,648,498	2,131,750	2,263,140
Corporations	59,676	59,925	86,438,612	94,205,011	50,591,152	54,677,629	35,847,460	39,527,382	8,593,748	9,475,211	5,495,856	6,244,587	3,147,397	3,548,262	2,013,350	2,153,646
Noncorporate businesses, total	314,400	311,845	6,841,963	6,993,362	1,889,678	1,961,869	4,952,285	5,031,494	618,116	603,942	232,296	256,291	92,370	100,236	118,400	109,494
Proprietorships	296,621	296,361	5,526,927	5,755,221	1,193,041	1,211,033	4,333,886	4,544,189	541,025	521,447	189,416	213,694	79,220	86,411	90,962	92,260
Partnerships	17,779	15,484	1,315,036	1,238,141	696,637	750,836	618,399	487,305	77,091	82,495	42,880	42,597	13,150	13,825	27,438	17,234

Footnotes at end of table.

Table 1.1—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, AND SELECTED DEDUCTIONS, FOR SELECTED INDUSTRIES, 1965 AND 1966—Continued

Selected industry	Number of businesses		Business receipts		Cost of goods sold		Gross profit (less loss)		Depreciation		Taxes		Interest		Rent	
	1965	1966	1965 (Thousand dollars)	1966 (Thousand dollars)	1965 (Thousand dollars)	1966 (Thousand dollars)	1965 (Thousand dollars)	1966 (Thousand dollars)	1965 (Thousand dollars)	1966 (Thousand dollars)	1965 (Thousand dollars)	1966 (Thousand dollars)	1965 (Thousand dollars)	1966 (Thousand dollars)	1965 (Thousand dollars)	1966 (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
TRANSPORTATION, COMMUNICATION, ELECTRIC, GAS, AND SANITARY SERVICES—Continued																
Transportation																
All businesses, total	338,195	334,560	45,940,066	49,324,886	28,541,607	30,644,889	17,398,459	18,679,999	3,801,250	4,213,510	2,169,778	2,523,553	1,077,256	1,224,576	1,785,348	1,872,579
Corporations	45,843	46,402	39,491,446	42,840,271	26,749,735	28,828,083	12,741,711	14,012,188	3,218,879	3,645,296	1,949,320	2,282,846	991,203	1,130,616	1,670,372	1,774,254
Noncorporate businesses, total	292,352	288,158	6,448,620	6,484,615	1,791,872	1,816,806	4,656,748	4,667,811	582,371	568,214	220,458	240,707	86,053	93,960	114,976	98,325
Proprietorships	276,579	274,670	5,246,673	5,374,628	1,131,309	1,128,051	4,115,364	4,246,579	514,576	497,306	181,658	203,351	74,857	82,578	89,055	82,482
Partnerships	15,773	13,488	1,201,947	1,109,987	660,563	688,755	541,384	421,232	67,795	70,908	38,800	37,356	11,196	11,382	25,921	15,843
Motor freight transportation and warehousing, terminals, and related services																
All businesses, total	237,660	234,549	17,840,193	19,094,137	10,027,767	10,996,512	7,812,426	8,097,625	1,169,245	1,228,132	883,787	990,071	198,093	229,492	466,831	480,144
Corporations	22,798	24,642	12,804,923	14,091,004	8,772,604	9,743,121	4,032,319	4,347,883	675,004	746,650	688,637	781,846	126,847	148,924	376,094	410,631
Noncorporate businesses, total	214,862	209,907	5,035,270	5,003,133	1,255,163	1,253,391	3,780,107	3,749,742	494,241	481,482	195,150	208,225	71,246	80,568	90,737	69,513
Proprietorships	202,891	199,395	4,089,833	4,163,214	741,690	739,301	3,348,143	3,423,913	435,982	424,770	161,486	176,115	61,784	70,818	68,865	57,478
Partnerships	11,971	10,512	945,437	839,919	513,473	514,090	431,964	325,829	58,259	56,712	33,664	32,110	9,462	9,750	21,872	12,035
Other transportation																
All businesses, total	100,535	100,012	28,099,873	30,230,749	18,513,840	19,648,377	9,586,033	10,582,372	2,632,005	2,985,378	1,285,991	1,533,482	879,163	995,084	1,318,517	1,392,435
Corporations	23,045	21,760	26,686,523	28,749,267	17,977,131	19,084,962	8,709,392	9,664,305	2,543,875	2,898,646	1,260,683	1,501,000	864,356	981,692	1,294,278	1,363,623
Noncorporate businesses, total	77,490	78,252	1,413,350	1,481,482	536,709	563,415	876,641	918,067	88,130	86,732	25,308	32,482	14,807	13,392	24,239	28,812
Proprietorships	73,688	75,275	1,156,840	1,211,414	389,619	388,750	767,221	822,664	78,594	72,536	20,172	27,236	13,073	11,760	20,190	25,004
Partnerships	3,802	2,977	256,510	270,068	147,090	174,665	109,420	95,403	9,536	14,196	5,136	5,246	1,734	1,632	4,049	3,808
Communication, Electric, Gas, and Sanitary Services																
All businesses, total	35,882	37,210	47,340,509	51,873,488	23,939,223	25,994,610	23,401,286	25,878,878	5,410,614	5,865,643	3,558,374	3,977,326	2,162,511	2,423,921	346,402	390,561
Corporations	13,833	13,523	46,947,166	51,364,740	23,841,417	25,849,546	23,105,749	25,515,194	5,374,869	5,829,915	3,546,536	3,961,741	2,156,194	2,417,646	342,978	379,392
Noncorporate businesses, total	22,049	23,687	393,343	508,748	97,806	145,064	295,537	363,684	35,745	35,728	11,838	15,585	6,317	6,275	3,424	11,169
Proprietorships	20,042	21,691	280,254	380,594	61,732	82,983	218,522	297,611	26,449	24,141	7,758	10,344	4,363	3,832	1,907	9,778
Partnerships	2,007	1,996	113,089	128,154	36,074	62,081	77,015	66,073	9,296	11,587	4,080	5,241	1,954	2,443	1,517	1,391
WHOLESALE AND RETAIL TRADE																
All businesses, total	2,529,538	2,497,300	489,736,747	516,722,675	381,884,349	401,861,153	107,852,398	114,861,531	4,556,213	4,889,939	5,973,703	6,803,122	2,232,995	2,686,293	7,035,801	7,403,506
Corporations	440,304	453,174	358,173,249	381,613,152	282,978,215	300,089,372	75,195,034	81,523,780	2,931,866	3,235,453	4,136,778	4,885,817	1,690,288	2,115,847	4,869,344	5,194,717
Noncorporate businesses, total	2,089,234	2,044,126	131,563,498	135,109,523	98,906,134	101,771,781	32,657,364	33,337,751	1,624,347	1,654,486	1,836,925	1,917,305	542,707	570,446	2,166,457	2,208,789
Proprietorships	1,853,912	1,812,872	97,190,455	99,684,065	72,808,554	74,589,575	24,381,901	25,094,499	1,275,382	1,293,571	1,371,111	1,417,775	413,236	431,469	1,688,579	1,737,868
Partnerships	235,322	231,254	34,373,043	35,425,458	26,097,580	27,182,206	8,275,463	8,243,252	348,965	360,915	465,814	499,530	129,471	138,977	477,878	470,921
Wholesale Trade																
All businesses, total	443,558	460,903	200,226,876	213,116,643	168,175,830	178,301,277	32,051,046	34,815,370	1,244,062	1,388,792	1,847,433	2,251,913	823,771	992,829	1,177,344	1,287,288
Corporations	146,555	151,177	171,414,482	182,166,272	145,393,480	153,699,528	26,021,002	28,466,744	954,242	1,085,795	1,600,206	1,973,031	730,005	888,898	983,455	1,069,761
Noncorporate businesses, total	297,003	309,726	28,812,394	30,950,371	22,782,350	24,601,749	6,030,044	6,348,626	289,820	302,997	247,227	278,882	93,766	103,931	193,889	217,527
Proprietorships	265,320	280,547	17,933,836	19,808,132	13,772,524	15,222,169	4,161,312	4,585,967	210,755	224,176	143,989	167,785	58,790	68,650	128,153	155,630
Partnerships	31,683	29,179	10,878,558	11,142,239	9,009,826	9,379,580	1,868,732	1,762,659	79,065	78,821	103,238	111,097	34,976	35,281	65,736	61,897
Motor vehicles and automotive equipment																
All businesses, total	23,579	26,528	12,487,545	10,265,492	10,320,268	8,070,235	2,167,277	2,195,257	59,702	69,058	86,805	103,198	38,081	51,820	92,249	97,063
Corporations	9,815	11,475	11,381,856	8,900,199	9,532,868	7,032,355	1,848,988	1,867,844	45,821	57,097	75,276	89,832	33,119	46,479	81,191	84,871
Noncorporate businesses, total	13,764	15,053	1,105,689	1,365,293	787,400	1,037,880	318,289	327,413	13,881	11,961	11,529	13,366	4,962	5,341	11,058	12,192
Proprietorships	11,724	13,117	738,223	960,567	520,978	735,903	217,245	224,664	10,081	8,784	7,687	9,198	3,486	3,746	6,666	7,728
Partnerships	2,040	1,936	367,466	404,726	266,422	301,977	101,044	102,749	3,800	3,177	3,842	4,168	1,476	1,595	4,392	4,464

Footnotes at end of table.

Table 1.1—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, AND SELECTED DEDUCTIONS, FOR SELECTED INDUSTRIES, 1965 AND 1966—Continued

Selected industry	Numuer of businesses		Business receipts		Cost of goods sold		Gross profit (less loss)		Depreciation		Taxes		Interest		Rent	
	1965	1966	1965 (Thousand dollars)	1966 (Thousand dollars)	1965 (Thousand dollars)	1966 (Thousand dollars)	1965 (Thousand dollars)	1966 (Thousand dollars)	1965 (Thousand dollars)	1966 (Thousand dollars)	1965 (Thousand dollars)	1966 (Thousand dollars)	1965 (Thousand dollars)	1966 (Thousand dollars)	1965 (Thousand dollars)	1966 (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
WHOLESALE AND RETAIL TRADE—Continued																
Drugs, chemicals, and peints																
All businesses, total	14,731	12,694	7,989,278	8,601,768	6,470,764	6,994,231	1,518,514	1,607,538	37,614	42,552	47,116	58,225	22,291	31,432	46,847	44,788
Corporations	6,702	6,801	7,624,068	8,301,909	6,210,313	6,781,684	1,413,755	1,520,225	34,029	38,803	44,832	56,279	21,444	30,582	43,798	41,812
Noncorporate businesses, total	8,029	5,893	365,210	299,859	260,451	212,547	104,759	87,313	3,585	3,749	2,284	1,946	847	850	3,049	2,976
Proprietorships	7,074	5,330	239,061	170,411	165,839	110,382	73,222	60,030	2,855	2,990	1,325	1,108	593	569	2,192	2,051
Partnerships	955	563	126,149	129,448	94,612	102,165	31,537	27,283	730	759	959	838	254	281	857	925
Dry goods and apparel																
All businesses, total	22,040	22,122	8,613,402	9,288,270	6,980,044	7,522,589	1,633,358	1,765,683	29,539	37,022	72,980	101,709	50,670	65,657	70,204	78,666
Corporations	8,861	8,726	7,571,908	8,299,194	6,226,623	6,802,212	1,345,285	1,496,982	21,125	29,747	65,720	94,283	47,413	62,451	54,893	65,785
Noncorporate businesses, total	13,179	13,396	1,041,494	989,076	753,421	720,377	288,073	268,701	8,414	7,275	7,260	7,426	3,257	3,206	15,311	12,881
Proprietorships	11,888	12,153	621,238	528,428	415,833	333,847	205,405	194,583	7,024	5,998	4,328	4,060	1,701	1,481	11,037	8,832
Partnerships	1,291	1,243	420,256	460,648	337,588	386,530	82,668	74,118	1,390	1,277	2,932	3,366	1,556	1,725	4,274	4,049
Groceries and related products																
All businesses, total	63,785	61,927	39,810,434	43,008,747	35,358,092	38,156,052	4,452,342	4,852,695	203,996	219,601	207,387	254,548	91,874	113,516	163,763	190,570
Corporations	16,534	17,013	32,050,522	35,578,902	28,743,788	31,850,140	3,306,734	3,728,762	146,004	160,020	166,364	212,470	74,841	99,052	132,085	160,173
Noncorporate businesses, total	47,251	44,914	7,759,912	7,429,845	6,614,304	6,305,912	1,145,608	1,123,933	57,992	59,581	41,023	42,078	17,033	14,464	31,678	30,397
Proprietorships	41,482	39,205	4,978,963	4,389,784	4,243,837	3,660,059	735,126	729,725	39,955	42,025	24,344	24,911	12,459	9,557	19,557	19,097
Partnerships	5,769	5,709	2,780,949	3,040,061	2,370,467	2,645,853	410,482	394,208	18,037	17,556	16,679	17,167	4,574	4,907	12,121	11,300
Farm products - raw materials																
All businesses, total	24,911	24,191	19,726,357	21,914,103	18,446,638	20,464,071	1,279,719	1,450,031	119,801	134,929	60,799	84,637	92,200	116,312	44,092	51,393
Corporations	6,310	6,728	14,458,014	15,687,331	13,592,107	14,694,314	865,907	993,017	88,663	100,664	48,907	65,997	77,004	98,755	34,177	38,938
Noncorporate businesses, total	18,601	17,463	5,268,343	6,226,772	4,854,531	5,769,757	413,812	457,014	31,138	34,265	11,892	18,640	15,196	17,557	9,915	12,455
Proprietorships	15,530	14,803	2,975,692	4,060,093	2,723,438	3,747,867	252,254	312,225	20,287	23,154	6,440	11,900	7,005	9,906	3,931	6,589
Partnerships	3,071	2,660	2,292,651	2,166,679	2,131,093	2,021,890	161,558	144,789	10,851	11,111	5,452	6,740	8,191	7,651	5,984	5,866
Electrical goods																
All businesses, total	14,609	15,427	8,787,125	10,289,668	7,110,750	8,280,725	1,676,375	2,008,943	34,893	42,485	66,228	80,094	32,863	43,269	59,447	66,604
Corporations	7,880	8,332	8,376,365	9,769,946	6,837,751	7,929,323	1,538,614	1,840,623	31,127	37,117	63,125	75,727	31,483	41,537	54,224	60,923
Noncorporate businesses, total	6,729	7,095	410,760	519,722	272,999	351,402	137,761	168,320	3,766	5,368	3,103	4,367	1,380	1,732	5,223	5,681
Proprietorships	5,742	6,558	216,402	308,686	129,539	187,260	86,863	121,426	2,698	4,530	1,267	2,874	675	1,214	2,864	3,976
Partnerships	987	537	194,358	211,036	143,460	164,142	50,898	46,894	1,068	838	1,836	1,493	705	518	2,359	1,705
Hardware, and plumbing and heating equipment and supplies																
All businesses, total	13,742	14,110	8,972,050	9,027,277	7,132,586	7,118,329	1,839,464	1,908,950	52,003	48,653	86,760	85,230	40,192	37,721	62,047	60,496
Corporations	8,428	8,242	8,356,933	8,482,720	6,683,167	6,735,837	1,673,766	1,746,883	46,403	43,313	80,957	80,436	37,947	35,054	57,329	56,011
Noncorporate businesses, total	5,314	5,868	615,117	544,557	449,419	382,492	165,698	162,067	5,600	5,340	5,803	4,794	2,245	2,667	4,718	4,485
Proprietorships	4,540	5,074	348,123	282,740	247,452	180,759	100,671	101,983	3,725	3,851	3,433	2,354	1,506	1,857	2,681	2,699
Partnerships	774	794	266,994	261,817	201,967	201,733	65,027	60,084	1,875	1,489	2,370	2,440	739	810	2,037	1,786
Machinery, equipment, and supplies																
All businesses, total	45,524	42,943	18,051,366	19,240,677	13,984,753	14,843,262	4,066,613	4,397,415	149,787	169,312	157,667	184,673	110,643	127,526	126,301	140,663
Corporations	20,517	21,897	16,465,002	17,624,408	12,939,756	13,738,660	3,525,246	3,885,748	130,654	144,456	141,072	170,376	103,725	119,074	108,316	121,290
Noncorporate businesses, total	25,007	21,046	1,586,364	1,616,269	1,044,997	1,104,602	541,367	511,667	19,133	24,856	16,595	14,297	6,918	8,452	17,985	19,373
Proprietorships	21,716	18,576	956,506	1,020,455	595,920	666,790	360,586	353,665	13,435	18,071	11,000	8,493	3,613	5,427	12,379	14,363
Partnerships	3,291	2,470	629,858	595,814	449,077	437,812	180,781	158,002	5,698	6,785	5,595	5,804	3,305	3,025	5,606	5,010

Footnotes at end of table.

Table 1.1—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, AND SELECTED DEDUCTIONS, FOR SELECTED INDUSTRIES, 1965 AND 1966—Continued

Selected industry	Number of businesses		Business receipts		Cost of goods sold		Gross profit (less loss)		Depreciation		Taxes		Interest		Rent	
	1965	1966	1965 (Thousand dollars)	1966 (Thousand dollars)	1965 (Thousand dollars)	1966 (Thousand dollars)	1965 (Thousand dollars)	1966 (Thousand dollars)	1965 (Thousand dollars)	1966 (Thousand dollars)	1965 (Thousand dollars)	1966 (Thousand dollars)	1965 (Thousand dollars)	1966 (Thousand dollars)	1965 (Thousand dollars)	1966 (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
WHOLESALE AND RETAIL TRADE—Continued																
Alcoholic beverages																
All businesses, total	7,998	7,290	10,648,364	10,900,676	8,967,605	9,050,032	1,680,759	1,850,644	37,204	39,633	339,422	429,644	19,956	22,874	38,747	42,216
Corporations	3,605	3,574	9,178,802	9,778,056	7,740,969	8,125,619	1,437,833	1,652,437	26,314	31,538	310,829	402,616	17,093	20,373	31,494	37,078
Noncorporate businesses, total	4,393	3,716	1,469,562	1,122,620	1,226,636	924,413	242,926	198,207	10,890	8,094	28,593	27,028	2,863	2,501	7,253	5,138
Proprietorships	3,563	2,673	1,000,344	569,702	837,869	469,303	162,475	100,399	7,679	4,801	17,770	14,396	1,778	1,568	5,248	2,847
Partnerships	830	1,043	469,218	552,918	388,767	455,110	80,451	97,808	3,211	3,293	10,823	12,632	1,085	933	2,005	2,291
Lumber and construction materials																
All businesses, total	16,910	15,787	8,513,108	8,846,421	7,130,380	7,390,226	1,382,728	1,456,195	63,844	72,852	69,730	78,997	44,472	45,086	48,631	54,554
Corporations	8,333	8,587	7,379,577	7,769,593	6,206,726	6,517,750	1,172,851	1,251,843	51,891	61,263	63,061	70,715	39,147	39,613	44,132	46,204
Noncorporate businesses, total	8,577	7,200	1,133,531	1,076,828	923,654	872,476	209,877	204,352	11,953	11,589	6,669	8,282	5,325	5,473	4,499	8,350
Proprietorships	7,686	6,418	689,457	638,719	542,742	498,470	146,715	140,249	9,492	7,396	3,835	5,028	3,265	3,025	3,021	6,589
Partnerships	891	782	444,074	438,109	380,912	374,006	63,162	64,103	2,461	4,193	2,834	3,254	2,060	2,448	1,478	1,761
Wholesale trade, not elsewhere classified																
All businesses, total	152,659	172,181	55,352,419	60,484,807	45,599,823	49,849,522	9,752,596	10,635,287	434,052	484,753	642,172	782,386	274,302	332,622	409,711	441,405
Corporations	47,206	47,449	47,964,144	51,555,706	40,221,230	43,208,807	7,742,914	8,346,899	327,014	370,588	532,638	650,247	243,066	293,353	336,146	352,191
Noncorporate businesses, total	105,453	124,732	7,388,275	8,929,101	5,378,593	6,640,715	2,009,682	2,288,388	107,038	114,165	109,534	132,139	31,236	39,269	73,565	89,214
Proprietorships	93,886	113,413	4,526,596	6,073,775	3,151,167	4,373,451	1,375,429	1,700,326	77,223	86,079	59,810	79,481	20,302	27,962	49,254	66,586
Partnerships	11,567	11,319	2,861,679	2,855,326	2,227,426	2,267,264	634,253	588,062	29,815	28,086	49,724	52,658	10,934	11,307	24,311	22,628
Wholesale trade not allocable																
All businesses, total	43,071	45,704	1,275,428	1,248,738	674,127	562,004	601,301	686,734	21,627	19,943	10,367	8,573	6,227	4,994	15,305	18,869
Corporations	2,364	2,355	607,291	418,308	458,182	282,827	149,109	135,481	5,197	3,188	7,425	4,053	3,723	2,575	5,670	4,485
Noncorporate businesses, total	40,707	43,349	668,137	830,430	215,945	279,177	452,192	551,253	16,430	16,755	2,942	4,520	2,504	2,419	9,635	14,384
Proprietorships	40,489	43,226	643,231	804,773	197,910	258,079	445,321	546,694	16,301	16,498	2,750	3,983	2,407	2,338	9,323	14,272
Partnerships	218	123	24,906	25,657	18,035	21,098	6,871	4,559	129	257	192	537	97	81	312	112
Retail Trade																
All businesses, total	2,043,851	2,010,793	284,928,717	300,421,863	210,309,762	221,166,829	74,618,955	79,255,038	3,253,633	3,462,367	4,059,404	4,498,371	1,382,458	1,668,045	5,790,709	6,071,867
Corporations	287,591	298,432	183,924,517	197,824,082	135,432,385	145,146,903	48,492,132	52,677,179	1,947,436	2,133,015	2,495,487	2,887,809	941,378	1,211,305	3,841,672	4,100,040
Noncorporate businesses, total	1,756,260	1,712,361	101,004,200	102,597,781	74,877,377	76,019,926	26,126,823	26,577,859	1,306,197	1,329,352	1,563,917	1,610,562	441,080	456,740	1,949,037	1,971,827
Proprietorships	1,554,096	1,512,557	77,760,039	78,610,283	57,974,950	58,424,410	19,785,089	20,185,877	1,039,472	1,051,213	1,204,632	1,227,682	347,548	354,529	1,539,946	1,566,572
Partnerships	202,164	199,804	23,244,161	23,987,498	16,902,427	17,595,516	6,341,734	6,391,982	266,725	278,139	359,285	382,880	93,532	102,211	409,091	405,255
Building materials, hardware, and farm equipment																
All businesses, total	102,794	99,980	17,880,062	18,840,925	13,605,613	14,406,647	4,274,449	4,434,275	205,591	217,333	266,325	284,627	117,326	123,325	184,227	197,699
Corporations	29,250	29,426	11,659,795	12,074,596	8,931,336	9,213,296	2,728,459	2,861,300	121,717	126,857	168,037	184,870	73,766	81,416	120,628	137,372
Noncorporate businesses, total	73,544	70,554	6,220,267	6,766,329	4,674,277	5,193,351	1,545,990	1,572,975	83,874	90,476	98,288	99,757	43,560	41,909	63,599	60,327
Proprietorships	58,796	56,649	3,936,075	4,512,366	2,971,731	3,467,964	964,344	1,044,399	58,904	64,761	64,379	64,638	32,421	30,104	44,447	43,201
Partnerships	14,748	13,905	2,284,192	2,253,963	1,702,546	1,725,387	581,646	528,576	24,970	25,715	33,909	35,119	11,139	11,805	19,152	17,126
Building materials dealers																
All businesses, total	47,787	46,148	9,998,842	9,988,862	7,409,005	7,362,217	2,589,837	2,590,644	129,391	131,301	162,049	166,959	72,783	67,292	85,679	89,937
Corporations	16,950	16,594	7,661,755	7,682,091	5,757,831	5,715,098	1,903,924	1,930,993	89,365	88,811	118,636	127,415	51,036	52,249	65,121	69,205
Noncorporate businesses, total	30,837	29,554	2,337,087	2,306,771	1,651,174	1,647,119	685,913	659,651	40,026	42,490	43,413	39,544	21,747	15,043	20,558	20,732
Proprietorships	24,383	24,222	1,351,379	1,445,831	949,285	1,022,687	402,094	423,143	26,848	30,411	26,236	23,924	16,623	10,131	14,179	15,961
Partnerships	6,454	5,332	985,708	860,940	701,889	624,432	283,819	236,508	13,178	12,079	17,177	15,620	5,124	4,912	6,379	4,771

Footnotes at end of table.

Table 1.1—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, AND SELECTED DEDUCTIONS, FOR SELECTED INDUSTRIES, 1965 AND 1966—Continued

Selected industry	Number of businesses		Business receipts		Cost of goods sold		Gross profit (less loss)		Depreciation		Taxes		Interest		Rent	
	1965	1966	1965 (Thousand dollars)	1966 (Thousand dollars)	1965 (Thousand dollars)	1966 (Thousand dollars)	1965 (Thousand dollars)	1966 (Thousand dollars)	1965 (Thousand dollars)	1966 (Thousand dollars)	1965 (Thousand dollars)	1966 (Thousand dollars)	1965 (Thousand dollars)	1966 (Thousand dollars)	1965 (Thousand dollars)	1966 (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
WHOLESALE AND RETAIL TRADE—Continued																
Hardware stores																
All businesses, total	35,547	32,366	3,175,939	3,356,523	2,264,855	2,337,002	911,084	1,019,519	37,874	40,531	58,024	64,478	18,923	22,515	73,435	80,442
Corporations	7,172	7,408	1,412,724	1,693,762	1,010,736	1,181,107	401,988	512,655	12,604	17,360	24,746	30,042	7,118	10,726	39,482	49,862
Noncorporate businesses, total	28,375	24,958	1,763,215	1,662,761	1,254,119	1,155,895	509,096	506,864	25,270	23,171	33,278	34,436	11,805	11,789	33,953	30,580
Proprietorships	22,919	19,453	1,177,032	1,106,122	846,482	769,374	330,550	336,746	19,238	16,066	23,301	22,722	8,767	8,974	23,984	20,993
Partnerships	5,456	5,505	586,183	556,639	407,637	386,521	178,546	170,118	6,032	7,105	9,977	11,714	3,038	2,815	9,969	9,587
Farm equipment dealers																
All businesses, total	19,460	21,106	4,705,281	5,495,540	3,931,753	4,671,428	773,528	824,112	38,326	45,501	46,252	53,190	25,620	33,518	25,113	27,320
Corporations	5,128	5,064	2,585,316	2,698,743	2,162,769	2,281,091	422,547	417,652	19,748	20,686	24,655	27,413	15,612	18,441	16,025	18,305
Noncorporate businesses, total	14,332	16,042	2,119,965	2,796,797	1,768,984	2,390,337	350,981	406,460	18,578	24,815	21,597	25,777	10,008	15,077	9,088	9,015
Proprietorships	11,494	12,974	1,407,664	1,960,413	1,175,964	1,675,903	231,700	284,510	12,818	18,284	14,842	17,992	7,031	10,999	6,284	6,247
Partnerships	2,838	3,068	712,301	836,384	593,020	714,434	119,281	121,950	5,760	6,531	6,755	7,785	2,977	4,078	2,804	2,768
General merchandise stores																
All businesses, total	197,201	183,264	42,206,103	44,683,884	27,466,697	29,026,943	14,739,406	15,656,939	623,360	645,144	772,172	862,195	352,979	486,272	1,013,478	1,066,395
Corporations	16,902	18,584	37,019,009	39,947,618	23,636,528	25,541,008	13,382,481	14,406,610	527,169	555,037	695,055	790,512	328,018	464,343	935,818	990,363
Noncorporate businesses, total	180,299	164,680	5,187,094	4,736,266	3,830,169	3,485,935	1,356,925	1,250,329	96,191	90,107	77,117	71,683	24,961	21,929	77,660	76,032
Proprietorships	169,224	154,819	3,897,639	3,541,022	2,904,285	2,618,446	993,354	922,574	74,493	69,166	55,842	52,556	18,243	16,704	55,963	57,255
Partnerships	11,075	9,861	1,289,455	1,195,244	925,884	867,489	363,571	327,755	21,698	20,941	21,275	19,127	6,718	5,225	21,697	18,777
Food stores																
All businesses, total	333,907	316,902	64,699,535	69,177,804	51,747,574	55,238,636	12,951,961	13,939,168	651,924	706,544	671,051	772,207	128,121	137,340	912,796	975,511
Corporations	21,167	22,154	42,077,945	46,875,272	33,337,553	37,065,597	8,740,392	9,809,675	411,865	464,272	404,448	490,010	63,154	81,362	653,586	725,466
Noncorporate businesses, total	312,740	294,748	22,621,590	22,302,532	18,410,021	18,173,039	4,211,569	4,129,493	240,059	242,272	266,603	282,197	64,967	55,978	259,210	250,045
Proprietorships	280,588	263,747	17,670,672	17,122,689	14,457,102	14,011,793	3,213,570	3,110,896	192,592	192,560	207,826	216,240	53,850	43,919	205,418	194,192
Partnerships	32,152	31,001	4,950,918	5,179,843	3,952,919	4,161,246	997,999	1,018,597	47,467	49,712	58,777	65,957	11,117	12,059	53,792	55,853
Automotive dealers and gasoline service stations																
All businesses, total	368,942	366,013	76,253,135	79,085,347	63,949,207	65,987,220	12,303,928	13,098,133	441,156	483,493	678,890	760,536	333,559	422,383	870,739	942,438
Corporations	47,346	48,567	46,978,533	49,283,234	40,270,190	41,898,520	6,708,343	7,384,714	232,018	276,631	355,398	449,024	225,986	303,994	400,239	450,985
Noncorporate businesses, total	321,596	317,446	29,274,602	29,802,113	23,679,017	24,088,700	5,595,585	5,713,419	209,138	206,862	323,492	311,512	107,573	118,389	470,500	491,453
Proprietorships	283,439	278,622	23,514,258	23,691,049	19,013,587	19,150,389	4,500,671	4,540,666	174,233	166,163	261,914	243,733	86,185	91,230	395,688	412,151
Partnerships	38,157	38,824	5,760,344	6,111,064	4,665,430	4,938,311	1,094,914	1,172,753	34,905	40,699	61,578	67,779	21,388	27,159	74,812	79,302
Automobile and truck dealers																
All businesses, total	80,024	79,669	50,443,654	51,122,801	43,934,889	44,305,259	6,508,765	6,817,542	187,695	218,469	310,447	365,923	235,794	313,997	337,836	360,371
Corporations	27,172	28,072	40,335,976	41,798,898	35,222,171	36,288,605	5,113,805	5,510,293	151,270	179,543	250,195	295,473	178,480	250,257	278,315	309,021
Noncorporate businesses, total	52,852	51,597	10,107,678	9,323,903	8,712,718	8,016,654	1,394,960	1,307,249	36,425	38,926	60,252	70,450	57,314	63,740	59,521	51,350
Proprietorships	44,527	43,129	7,160,095	6,368,816	6,177,702	5,467,708	982,393	901,108	26,043	27,153	43,638	50,060	44,556	46,681	41,728	33,812
Partnerships	8,325	8,468	2,947,583	2,955,087	2,535,016	2,548,946	412,567	406,141	10,382	11,773	16,614	20,390	12,758	17,059	17,793	17,538
Gasoline service stations																
All businesses, total	240,108	240,136	19,607,726	21,187,350	15,414,488	16,678,547	4,193,238	4,508,811	173,758	174,968	286,812	299,093	44,860	48,193	426,527	467,038
Corporations	7,965	7,932	2,874,036	3,311,994	2,227,392	2,525,821	646,644	786,173	36,826	43,503	57,366	93,870	12,886	15,202	51,809	60,107
Noncorporate businesses, total	232,143	232,204	16,733,690	17,875,356	13,187,096	14,152,726	3,546,594	3,722,638	136,932	131,465	229,446	205,223	31,974	32,991	374,718	406,931
Proprietorships	208,640	207,860	14,506,274	15,405,810	11,470,283	12,254,119	3,035,991	3,151,699	120,271	111,704	192,861	168,137	27,617	27,674	326,992	355,006
Partnerships	23,503	24,344	2,227,416	2,469,546	1,716,813	1,898,607	510,603	570,939	16,661	19,761	36,585	37,086	4,357	5,317	47,726	51,925

Footnotes at end of table.

Table 1.1—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, AND SELECTED DEDUCTIONS, FOR SELECTED INDUSTRIES, 1965 AND 1966—Continued

Selected industry	Number of businesses		Business receipts		Cost of goods sold		Gross profit (less loss)		Depreciation		Taxes		Interest		Rent	
	1965	1966	1965 (Thousand dollars)	1966 (Thousand dollars)	1965 (Thousand dollars)	1966 (Thousand dollars)	1965 (Thousand dollars)	1966 (Thousand dollars)	1965 (Thousand dollars)	1966 (Thousand dollars)	1965 (Thousand dollars)	1966 (Thousand dollars)	1965 (Thousand dollars)	1966 (Thousand dollars)	1965 (Thousand dollars)	1966 (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
WHOLESALE AND RETAIL TRADE—Continued																
Tire, battery, and accessory dealers, and automotive dealers, not elsewhere classified																
All businesses, total	48,810	46,208	6,201,755	6,775,196	4,599,830	5,003,414	1,601,925	1,771,780	79,703	90,056	81,631	95,520	52,905	60,193	106,376	115,029
Corporations	12,209	12,563	3,768,521	4,172,342	2,820,627	3,084,094	947,894	1,088,248	43,922	53,585	47,837	59,681	34,620	38,535	70,115	81,857
Noncorporate businesses, total	36,601	33,645	2,433,234	2,602,854	1,779,203	1,919,320	654,031	683,532	35,781	36,471	33,794	35,839	18,285	21,658	36,261	33,172
Proprietorships	30,272	27,633	1,847,889	1,916,423	1,365,602	1,428,562	482,287	487,859	27,919	27,306	25,415	25,536	14,012	16,875	26,968	23,333
Partnerships	6,329	6,012	585,345	686,431	413,601	490,758	171,744	195,673	7,862	9,165	8,379	10,303	4,273	4,783	9,293	9,839
Apparel and accessory stores																
All businesses, total	108,533	102,806	14,782,200	16,104,589	9,687,917	10,561,893	5,094,283	5,542,697	137,542	151,546	235,477	265,680	61,164	68,633	702,837	723,791
Corporations	30,147	33,041	10,303,565	11,557,244	6,651,061	7,513,158	3,652,504	4,044,086	93,476	103,503	167,694	194,429	41,602	47,504	532,548	555,046
Noncorporate businesses, total	78,386	69,765	4,478,635	4,547,345	3,036,856	3,048,735	1,441,779	1,498,611	44,066	48,043	67,783	71,251	19,562	21,129	170,289	168,745
Proprietorships	65,774	56,965	3,103,439	3,110,695	2,118,361	2,094,426	985,078	1,016,270	32,376	33,773	47,169	49,665	14,049	15,198	125,905	120,314
Partnerships	12,612	12,800	1,375,196	1,436,650	918,495	954,309	456,701	482,341	11,690	14,270	20,614	21,586	5,513	5,931	44,384	48,431
Furniture, home furnishings, and equipment stores																
All businesses, total	124,744	119,167	14,627,090	14,645,712	9,734,643	9,802,527	4,892,447	4,843,187	150,030	146,312	233,859	238,232	93,826	98,368	376,777	360,438
Corporations	28,738	28,299	8,993,361	9,269,627	5,936,461	6,187,978	3,056,900	3,081,649	73,518	73,076	139,797	151,356	61,490	66,229	253,548	249,204
Noncorporate businesses, total	96,006	90,868	5,633,729	5,376,085	3,798,182	3,614,549	1,835,547	1,761,538	76,512	73,236	94,062	86,876	32,336	32,139	123,229	111,234
Proprietorships	81,709	77,933	4,174,768	3,897,642	2,854,997	2,617,326	1,319,771	1,280,318	59,582	57,555	69,723	61,300	24,594	23,335	92,284	81,899
Partnerships	14,297	12,935	1,458,961	1,478,443	943,185	997,223	515,776	481,220	16,930	15,681	24,339	25,576	7,742	8,804	30,945	29,335
Eating and drinking places																
All businesses, total	377,388	378,767	20,941,898	21,713,625	10,795,581	10,996,045	10,146,317	10,717,582	569,257	602,596	674,892	727,019	137,701	150,270	935,953	947,600
Corporations	49,774	51,333	9,065,374	9,629,432	4,285,384	4,423,126	4,779,990	5,206,306	255,909	275,756	291,491	319,759	61,902	68,789	490,633	495,322
Noncorporate businesses, total	327,614	327,434	11,876,524	12,084,193	6,510,197	6,572,919	5,366,327	5,511,276	313,348	326,840	383,401	407,260	75,799	81,481	445,320	452,278
Proprietorships	288,207	290,277	9,532,655	9,809,306	5,335,422	5,424,368	4,197,233	4,384,940	253,852	269,851	306,854	328,826	61,401	66,866	359,218	374,206
Partnerships	39,407	37,157	2,343,869	2,274,887	1,174,775	1,148,551	1,169,094	1,126,336	59,496	56,989	76,547	78,434	14,398	14,615	86,102	78,072
Drug stores and proprietary stores																
All businesses, total	51,338	52,936	10,028,943	10,548,782	6,885,751	7,266,860	3,143,192	3,281,920	103,944	111,017	155,995	172,774	30,271	35,440	273,235	281,824
Corporations	16,456	16,350	6,356,343	6,551,516	4,417,352	4,547,568	1,938,991	2,003,948	61,953	66,558	94,441	100,136	18,305	21,164	194,425	196,579
Noncorporate businesses, total	34,882	36,586	3,672,600	3,997,266	2,468,399	2,719,292	1,204,201	1,277,972	41,991	44,459	61,554	72,638	11,966	14,276	78,810	85,245
Proprietorships	28,785	30,206	2,714,064	2,999,860	1,834,148	2,057,592	879,916	942,266	32,505	34,472	45,531	55,120	9,485	11,537	57,924	63,145
Partnerships	6,097	6,380	958,536	997,406	634,251	661,700	324,285	335,706	9,486	9,987	16,023	17,518	2,481	2,739	20,886	22,100
Liquor stores																
All businesses, total	40,438	38,922	4,704,451	4,849,328	3,776,662	3,862,232	927,789	987,095	43,812	44,335	85,977	90,019	16,083	19,086	74,475	83,830
Corporations	7,202	7,640	1,832,182	1,938,568	1,493,762	1,568,515	338,420	370,053	13,890	15,668	27,155	28,420	6,136	7,347	31,486	37,747
Noncorporate businesses, total	33,236	31,282	2,872,269	2,910,760	2,282,900	2,293,717	589,369	617,042	29,922	28,667	58,822	61,599	9,947	11,739	42,989	46,083
Proprietorships	27,313	25,978	2,066,540	2,213,886	1,651,138	1,744,175	415,402	469,710	23,004	21,567	43,364	47,874	7,622	9,426	29,362	35,410
Partnerships	5,923	5,304	805,729	696,874	631,762	549,542	173,967	147,332	6,918	7,100	15,458	13,725	2,325	2,313	13,627	10,673
Other retail trade																
All businesses, total	338,563	352,036	18,805,300	20,771,869	12,660,117	14,017,827	6,145,183	6,754,042	327,017	354,047	284,766	325,083	111,428	126,929	446,192	492,341
Corporations	40,609	43,038	9,638,410	10,696,975	6,472,758	7,188,137	3,165,652	3,508,838	155,921	175,657	151,971	179,293	61,019	69,157	228,761	261,956
Noncorporate businesses, total	297,954	308,998	9,166,890	10,074,894	6,187,359	6,829,690	2,979,531	3,245,204	171,096	178,390	132,795	145,790	50,409	57,772	217,431	230,385
Proprietorships	270,261	277,362	7,149,929	7,711,770	4,834,179	5,237,932	2,315,750	2,473,838	137,931	141,345	102,030	107,731	39,698	46,211	173,737	184,799
Partnerships	27,693	31,636	2,016,961	2,363,124	1,353,180	1,591,758	663,781	771,366	33,165	37,045	30,765	38,059	10,711	11,561	43,694	45,586

Footnotes at end of table.

Table 1.1—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, AND SELECTED DEDUCTIONS, FOR SELECTED INDUSTRIES, 1965 AND 1966—Continued

Selected industry	Number of businesses		Business receipts		Cost of goods sold		Gross profit (less loss)		Depreciation		Taxes		Interest		Rent	
	1965	1966	1965 (Thousand dollars)	1966 (Thousand dollars)	1965 (Thousand dollars)	1966 (Thousand dollars)	1965 (Thousand dollars)	1966 (Thousand dollars)	1965 (Thousand dollars)	1966 (Thousand dollars)	1965 (Thousand dollars)	1966 (Thousand dollars)	1965 (Thousand dollars)	1966 (Thousand dollars)	1965 (Thousand dollars)	1966 (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
WHOLESALE AND RETAIL TRADE—Continued																
Wholesale and Retail Trade Not Allocable																
All businesses, total	42,130	25,604	4,581,154	3,184,169	3,398,757	2,393,047	1,182,397	791,123	58,518	38,780	66,866	57,838	26,766	25,419	67,748	44,351
Corporations	6,158	3,565	2,834,250	1,622,798	2,152,350	1,242,941	681,900	379,857	30,188	16,643	41,085	29,977	18,905	15,644	44,217	24,916
Noncorporate businesses, total	35,972	22,039	1,746,904	1,561,371	1,246,407	1,150,106	500,497	411,266	28,330	22,137	25,781	27,861	7,861	9,775	23,531	19,435
Proprietorships	34,496	19,768	1,496,580	1,265,650	1,061,080	942,996	435,500	322,655	25,155	18,182	22,490	22,308	6,898	8,290	20,480	15,666
Partnerships	1,476	2,271	250,324	295,721	185,327	207,110	64,997	88,611	3,175	3,955	3,291	5,553	963	1,485	3,051	3,769
FINANCE, INSURANCE, AND REAL ESTATE																
All businesses, total	1,176,858	1,247,245	75,238,333	80,349,908	32,655,822	34,256,928	42,582,511	46,092,983	4,097,209	4,513,164	4,477,077	4,918,780	17,996,902	21,107,568	1,666,176	1,786,513
Corporations	388,428	402,740	61,370,561	66,013,937	30,086,411	32,221,922	31,284,150	33,792,015	2,845,406	3,054,653	3,677,855	4,012,275	16,661,068	19,537,273	1,351,628	1,460,583
Noncorporate businesses, total	788,430	844,505	13,867,772	14,335,971	2,569,411	2,035,006	11,298,361	12,300,968	1,251,803	1,458,511	799,222	906,505	1,335,834	1,570,295	314,548	325,930
Proprietorships	539,443	575,942	7,022,352	6,593,529	1,744,852	1,248,777	5,277,500	5,344,755	295,444	327,432	142,083	150,919	181,184	209,701	141,054	152,634
Partnerships	248,987	268,563	6,845,420	7,742,442	824,559	786,229	6,020,861	6,956,213	956,359	1,131,079	657,139	755,586	1,154,650	1,360,594	173,494	173,296
Finance																
All businesses, total	172,605	182,869	54,851,650	59,796,742	28,500,555	30,799,935	26,351,095	28,996,808	1,018,065	1,120,460	2,170,843	2,408,020	14,730,356	17,453,653	926,597	983,747
Corporations	99,060	110,767	52,124,037	56,661,958	27,601,776	29,953,682	24,522,261	26,708,276	985,073	1,073,895	2,103,628	2,326,235	14,483,333	17,182,631	864,933	921,124
Noncorporate businesses, total	73,545	72,102	2,727,613	3,134,784	898,779	846,253	1,828,834	2,288,532	32,992	46,565	67,215	81,785	247,023	271,022	61,664	62,623
Proprietorships	29,006	29,652	783,514	736,058	451,965	310,874	331,549	425,185	9,406	18,716	4,772	9,207	17,732	26,510	9,548	9,987
Partnerships	44,539	42,450	1,944,099	2,398,726	446,814	535,379	1,497,285	1,863,347	23,586	27,849	62,443	72,578	229,291	244,512	52,116	52,636
Insurance Agents, Brokers, and Service																
All businesses, total	218,511	221,295	5,430,635	5,634,620	1,071,005	1,041,625	4,359,630	4,592,998	106,472	110,080	70,297	84,239	38,254	45,120	140,981	152,655
Corporations	25,649	27,191	2,325,366	2,562,126	620,892	600,857	1,704,474	1,961,269	36,399	38,895	45,808	56,595	17,989	22,592	64,714	77,206
Noncorporate businesses, total	192,862	194,104	3,105,269	3,072,494	450,113	440,768	2,655,156	2,631,729	70,073	71,185	24,489	27,644	20,265	22,528	76,267	75,449
Proprietorships	181,245	183,392	2,414,767	2,397,989	312,621	319,852	2,102,146	2,078,140	62,226	64,040	16,984	18,551	17,442	20,152	60,361	61,583
Partnerships	11,617	10,712	690,502	674,505	137,492	120,916	553,010	553,589	7,847	7,145	7,505	9,093	2,823	2,376	15,906	13,866
Real Estate																
All businesses, total	785,744	843,081	14,956,048	14,918,547	3,084,262	2,415,368	11,871,786	12,503,177	2,972,672	3,282,625	2,235,937	2,426,521	3,228,292	3,608,795	598,598	650,112
Corporations	263,719	264,782	6,921,158	6,789,853	1,863,743	1,667,383	5,057,415	5,122,470	1,823,934	1,941,863	1,528,419	1,629,445	2,159,746	2,332,050	421,981	462,253
Noncorporate businesses, total	522,025	578,299	8,034,890	8,128,694	1,220,519	747,985	6,814,371	7,380,707	1,148,738	1,340,762	707,518	797,076	1,068,546	1,276,745	176,617	187,859
Proprietorships	329,192	362,898	3,824,071	3,459,483	980,266	618,051	2,843,805	2,841,430	223,812	244,677	120,327	123,161	146,010	163,039	71,145	81,065
Partnerships	192,833	215,401	4,210,819	4,669,211	240,253	129,934	3,970,566	4,539,277	924,926	1,096,085	587,191	673,915	922,536	1,113,706	105,472	106,794
Real estate operators (except developers) and lessors of buildings																
All businesses, total	365,244	377,701	8,833,644	9,220,899	1,457,483	1,312,278	7,376,161	7,908,620	2,573,805	2,875,900	1,868,220	2,046,829	2,458,959	2,838,576	435,276	477,656
Corporations	185,010	185,681	5,137,725	4,958,568	1,364,584	1,253,650	3,773,141	3,704,918	1,633,271	1,756,634	1,306,122	1,404,105	1,621,248	1,803,691	343,298	375,773
Noncorporate businesses, total	180,234	192,020	3,695,919	4,262,331	92,899	58,628	3,603,020	4,203,702	940,534	1,119,266	562,098	642,724	837,711	1,034,885	91,978	101,883
Proprietorships	23,816	19,095	362,353	298,498	38,316	17,332	324,037	281,165	73,477	76,134	32,283	26,860	48,035	60,828	7,429	10,142
Partnerships	156,418	172,925	3,333,566	3,963,833	54,583	41,296	3,278,983	3,922,537	867,057	1,043,132	529,815	615,864	789,676	974,057	84,549	91,741
Lessors of real property other than buildings																
All businesses, total	96,513	129,642	546,878	507,432	88,459	41,347	458,419	466,085	89,561	99,360	89,381	97,489	129,148	144,185	15,965	13,386
Corporations	7,916	8,451	168,183	97,026	51,162	27,790	117,021	69,236	37,926	40,351	34,895	37,560	93,326	107,575	8,738	7,631
Noncorporate businesses, total	88,597	121,191	378,695	410,406	37,297	13,557	341,398	396,849	51,635	59,009	54,486	59,929	35,822	36,610	7,227	5,755
Proprietorships	76,668	105,499	250,738	288,665	3,529	6,162	247,209	282,503	36,522	40,274	39,147	42,935	13,068	16,863	4,730	3,653
Partnerships	11,929	15,692	127,957	121,741	33,768	7,395	94,189	114,346	15,113	18,735	15,339	16,994	22,754	19,747	2,497	2,102

Footnotes at end of table.

Table 1.1—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, AND SELECTED DEDUCTIONS, FOR SELECTED INDUSTRIES, 1965 AND 1966—Continued

Selected industry	Number of businesses		Business receipts		Cost of goods sold		Gross profit (less loss)		Depreciation		Taxes		Interest		Rent	
	1965	1966	1965 (Thousand dollars)	1966 (Thousand dollars)	1965 (Thousand dollars)	1966 (Thousand dollars)	1965 (Thousand dollars)	1966 (Thousand dollars)	1965 (Thousand dollars)	1966 (Thousand dollars)	1965 (Thousand dollars)	1966 (Thousand dollars)	1965 (Thousand dollars)	1966 (Thousand dollars)	1965 (Thousand dollars)	1966 (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
FINANCE, INSURANCE, AND REAL ESTATE—Continued																
Agents, brokers, and managers																
All businesses, total	214,084	217,693	3,199,201	3,215,065	584,336	462,763	2,614,865	2,752,301	123,008	122,816	68,662	79,253	105,220	96,367	85,999	98,209
Corporations	16,589	19,157	1,106,400	1,255,612	334,132	280,344	772,268	975,268	25,131	30,603	28,179	37,642	35,599	43,884	30,522	42,560
Noncorporate businesses, total	197,495	198,536	2,092,801	1,959,453	250,204	182,419	1,842,597	1,777,033	97,877	92,213	40,483	41,611	69,621	52,483	55,477	55,649
Proprietorships	185,569	191,490	1,692,273	1,741,257	129,960	134,993	1,562,313	1,606,263	77,518	79,138	22,863	32,704	32,731	35,271	44,934	48,273
Partnerships	11,926	7,046	400,528	218,196	120,244	47,426	280,284	170,770	20,359	13,075	17,620	8,907	36,890	17,212	10,543	7,376
Combinations of real estate, insurance, loans, and law offices																
All businesses, total	36,770	40,953	764,321	836,091	128,509	144,178	635,812	691,914	30,684	35,012	20,127	22,458	36,393	36,005	19,317	22,624
Corporations	7,297	5,398	210,161	223,736	45,522	41,517	164,639	182,219	8,139	7,560	8,280	8,347	18,219	15,840	6,308	6,871
Noncorporate businesses, total	29,473	35,555	554,160	612,355	82,987	102,661	471,173	509,695	22,545	27,452	11,847	14,111	18,174	20,165	13,009	15,753
Proprietorships	27,292	34,389	443,975	550,581	63,948	93,727	380,027	456,855	17,658	25,177	9,230	12,875	13,125	18,202	10,746	14,750
Partnerships	2,181	1,166	110,185	61,774	19,039	8,934	91,146	52,840	4,887	2,275	2,617	1,236	5,049	1,963	2,263	1,003
Other real estate																
All businesses, total	73,133	77,092	1,612,004	1,139,060	825,475	454,802	786,529	684,257	155,614	149,537	189,547	180,492	498,572	493,662	42,041	38,237
Corporations	46,907	46,096	298,689	254,911	68,343	64,082	230,346	190,829	119,467	106,715	150,943	141,791	391,354	361,060	33,115	29,418
Noncorporate businesses, total	26,226	30,996	1,313,315	884,149	757,132	390,720	556,183	493,428	36,147	42,822	38,604	38,701	107,218	132,602	8,926	8,819
Proprietorships	15,847	12,425	1,074,732	580,482	744,513	365,837	330,219	214,644	18,637	23,954	16,804	7,787	39,051	31,875	3,306	4,247
Partnerships	10,379	18,571	238,583	303,667	12,619	24,883	225,964	278,784	17,510	18,868	21,800	30,914	68,167	100,727	5,620	4,572
SERVICES																
All businesses, total	2,564,953	2,645,188	78,777,609	86,835,492	27,129,035	31,139,023	51,648,574	55,696,473	4,377,735	4,885,196	2,052,079	2,294,545	1,130,106	1,283,684	3,262,549	3,475,552
Corporations	188,177	202,065	36,546,559	41,184,713	19,851,041	22,560,589	16,695,518	18,624,124	2,577,766	3,009,302	1,291,461	1,424,239	714,174	828,935	1,445,269	1,525,230
Noncorporate businesses, total	2,376,776	2,443,123	42,231,050	45,650,779	7,277,994	8,578,434	34,953,056	37,072,349	1,799,969	1,875,894	760,618	870,306	415,932	454,749	1,817,280	1,950,322
Proprietorships	2,207,926	2,270,739	29,788,750	31,990,956	5,723,488	6,013,068	24,065,262	25,977,892	1,369,449	1,433,567	509,758	586,049	288,935	326,456	1,266,680	1,350,466
Partnerships	168,850	172,384	12,442,300	13,659,823	1,554,506	2,565,366	10,887,794	11,094,457	430,520	442,327	250,860	284,257	126,997	128,293	550,600	599,856
Hotels, Rooming Houses, Camps, and Other Lodging Places																
All businesses, total	144,327	139,439	5,887,922	6,238,325	2,001,120	2,336,530	3,886,802	3,901,794	655,288	682,410	372,572	405,609	356,743	373,961	365,836	335,409
Corporations	17,118	17,180	3,785,337	4,073,432	1,653,299	1,809,755	2,132,038	2,263,677	343,619	362,030	240,965	265,442	208,958	225,885	270,601	253,396
Noncorporate businesses, total	127,209	122,259	2,102,585	2,164,893	347,821	526,775	1,754,764	1,638,117	311,669	320,380	131,607	140,167	147,785	148,076	95,235	82,013
Proprietorships	113,359	109,927	1,386,907	1,435,175	252,943	247,490	1,133,964	1,187,684	205,719	225,558	84,847	90,930	86,402	95,717	51,631	42,099
Partnerships	13,850	12,332	715,678	729,718	94,878	279,285	620,800	450,433	105,950	94,822	46,760	49,237	61,383	52,359	43,604	39,914
Personal Services																
All businesses, total	578,639	608,214	10,309,370	11,359,414	3,523,364	4,222,540	6,786,006	7,136,872	525,351	558,415	273,069	321,732	98,987	113,195	535,275	607,099
Corporations	29,967	32,431	4,282,631	4,871,463	2,153,559	2,460,706	2,129,072	2,410,757	192,260	218,875	138,126	167,814	39,401	46,367	167,113	199,644
Noncorporate businesses, total	548,672	575,783	6,026,739	6,487,951	1,369,805	1,761,834	4,656,934	4,726,115	333,091	339,540	134,943	153,918	59,586	66,828	368,162	407,455
Proprietorships	514,476	543,517	4,819,509	5,317,692	1,100,148	1,250,864	3,719,361	4,066,826	264,543	282,145	102,390	122,002	47,756	56,310	312,291	349,602
Partnerships	34,196	32,266	1,207,230	1,170,259	269,657	510,970	937,573	659,289	68,548	57,395	32,553	31,916	11,830	10,518	55,871	57,853
Laundries, laundry services, cleaning and dyeing plants																
All businesses, total	114,774	120,529	4,814,722	5,299,511	1,985,139	2,358,379	2,829,583	2,941,130	300,965	312,765	145,075	170,162	55,321	58,910	214,964	236,862
Corporations	15,197	16,112	2,753,394	3,155,139	1,483,639	1,710,764	1,269,755	1,444,375	132,711	148,665	91,608	112,653	25,229	28,878	87,107	103,364
Noncorporate businesses, total	99,577	104,417	2,061,328	2,144,372	501,500	647,615	1,559,828	1,496,755	168,254	164,100	53,467	57,509	30,092	30,032	127,857	133,498
Proprietorships	86,506	92,961	1,475,621	1,635,969	369,926	404,705	1,105,695	1,231,262	126,948	131,549	35,804	41,731	23,189	23,600	100,974	108,860
Partnerships	13,071	11,456	585,707	508,403	131,574	242,910	454,133	265,493	41,306	32,551	17,663	15,778	6,903	6,432	26,883	24,638

Footnotes at end of table.

Table 1.1—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, AND SELECTED DEDUCTIONS, FOR SELECTED INDUSTRIES, 1965 AND 1966—Continued

Selected industry	Number of businesses		Business receipts		Cost of goods sold		Gross profit (less loss)		Depreciation		Taxes		Interest		Rent	
	1965	1966	1965 (Thousand dollars)	1966 (Thousand dollars)	1965 (Thousand dollars)	1966 (Thousand dollars)	1965 (Thousand dollars)	1966 (Thousand dollars)	1965 (Thousand dollars)	1966 (Thousand dollars)	1965 (Thousand dollars)	1966 (Thousand dollars)	1965 (Thousand dollars)	1966 (Thousand dollars)	1965 (Thousand dollars)	1966 (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
SERVICES—Continued																
Photographic studios, including commercial photography																
All businesses, total	29,796	33,087	741,719	799,810	320,261	352,252	421,458	447,558	25,201	31,055	14,536	18,114	5,171	5,206	26,128	30,952
Corporations	2,514	2,473	341,439	384,142	179,144	198,144	162,295	185,998	8,729	10,748	7,232	9,427	2,236	2,820	8,797	14,899
Noncorporate businesses, total	27,282	30,614	400,280	415,668	141,117	154,108	259,163	261,560	16,472	20,307	7,304	8,687	2,935	2,386	17,331	16,053
Proprietorships	25,888	29,316	337,319	347,515	118,201	122,594	219,118	224,921	14,673	18,700	6,006	6,910	2,497	2,177	14,765	14,137
Partnerships	1,394	1,298	62,961	68,153	22,916	31,514	40,045	36,639	1,799	1,607	1,298	1,777	438	209	2,566	1,916
Other personal services																
All businesses, total	434,069	454,598	4,752,929	5,260,093	1,217,964	1,511,909	3,534,965	3,748,184	199,185	214,595	113,458	133,456	38,495	49,079	294,183	339,285
Corporations	12,256	13,846	1,187,798	1,332,182	490,776	551,798	697,022	780,384	50,820	59,462	39,286	45,734	11,936	14,669	71,209	81,381
Noncorporate businesses, total	421,813	440,752	3,565,131	3,927,911	727,188	960,111	2,837,943	2,967,800	148,365	155,133	74,172	87,722	26,559	34,410	222,974	257,904
Proprietorships	402,082	421,240	3,006,569	3,334,208	612,021	723,565	2,394,548	2,610,643	122,922	131,896	60,580	73,361	22,070	30,533	196,552	226,605
Partnerships	19,731	19,512	558,562	593,703	115,167	236,546	443,395	357,157	25,443	23,237	13,592	14,361	4,489	3,877	26,422	31,299
Business Services																
All businesses, total	329,310	340,045	16,435,684	18,586,345	9,212,070	10,455,704	7,223,614	8,130,641	834,523	921,106	329,936	441,461	174,430	227,049	383,663	434,084
Corporations	51,991	57,182	13,013,284	14,751,669	8,204,395	9,213,471	4,808,889	5,538,198	654,628	706,576	281,309	371,212	146,268	186,740	285,369	329,588
Noncorporate businesses, total	277,319	282,863	3,422,400	3,834,676	1,007,675	1,242,233	2,414,725	2,592,443	179,895	214,530	48,627	70,249	28,162	40,309	98,294	104,496
Proprietorships	258,781	262,745	2,599,083	2,960,281	770,431	836,261	1,828,652	2,124,020	117,359	133,431	33,724	52,466	20,318	25,277	77,004	81,838
Partnerships	18,538	20,118	823,317	874,395	237,244	405,972	586,073	468,423	62,536	81,099	14,903	17,783	7,844	15,032	21,290	22,658
Advertising																
All businesses, total	24,522	28,554	5,292,287	5,857,709	3,810,279	4,108,931	1,482,008	1,748,779	61,350	77,218	49,140	67,934	14,046	19,102	93,137	97,484
Corporations	8,708	7,974	4,736,877	5,245,096	3,477,526	3,779,081	1,259,351	1,466,015	52,905	60,765	45,794	62,232	11,885	16,577	83,249	84,398
Noncorporate businesses, total	15,814	20,580	555,410	612,613	332,753	329,850	222,657	282,764	8,445	16,453	3,346	5,702	2,161	2,525	9,888	13,086
Proprietorships	14,231	18,785	446,396	472,563	272,600	239,452	173,796	233,112	7,354	13,946	2,490	4,059	1,789	2,003	7,843	9,948
Partnerships	1,583	1,795	109,014	140,050	60,153	90,398	48,861	49,652	1,091	2,507	856	1,643	372	522	2,045	3,138
Other business services																
All businesses, total	304,788	311,492	11,143,397	12,728,636	5,401,791	6,346,773	5,741,606	6,381,862	773,173	843,888	280,796	373,527	160,384	207,947	290,526	336,600
Corporations	43,283	49,209	8,276,407	9,506,573	4,726,869	5,434,390	3,549,538	4,072,183	601,723	645,811	235,515	308,980	134,383	170,163	202,120	245,190
Noncorporate businesses, total	261,505	262,283	2,866,990	3,222,063	674,922	912,383	2,192,068	2,309,679	171,450	198,077	45,281	64,547	26,001	37,784	88,406	91,410
Proprietorships	244,550	243,960	2,152,687	2,487,718	497,831	596,809	1,654,856	1,890,908	110,005	119,485	31,234	48,407	18,529	23,274	69,161	71,890
Partnerships	16,955	18,323	714,303	734,345	177,091	315,574	537,212	418,771	61,445	78,592	14,047	16,140	7,472	14,510	19,245	19,520
Automobile and Other Repair Services																
All businesses, total	383,940	384,440	9,403,021	10,208,518	4,609,968	5,090,945	4,793,053	5,117,569	880,398	939,943	237,393	272,386	150,154	179,705	379,172	378,808
Corporations	29,410	32,241	4,065,893	4,759,829	2,014,884	2,386,240	2,051,009	2,373,589	684,281	740,559	133,501	158,685	110,259	131,927	199,708	200,276
Noncorporate businesses, total	354,530	352,199	5,337,128	5,448,689	2,595,084	2,704,705	2,742,044	2,743,980	196,117	199,384	103,892	113,701	39,895	47,778	179,464	178,532
Proprietorships	327,968	326,084	4,315,109	4,404,838	2,127,021	2,123,135	2,188,088	2,281,699	153,053	161,210	80,660	90,176	29,863	36,797	140,811	134,911
Partnerships	26,562	26,115	1,022,019	1,043,851	468,063	581,570	553,956	462,281	43,064	38,174	23,232	23,525	10,032	10,981	38,653	43,621
Automobile parking, repair, and services																
All businesses, total	172,348	175,718	6,351,870	6,860,747	3,028,018	3,362,765	3,323,852	3,497,981	786,353	845,332	180,897	204,342	132,392	163,765	310,525	302,373
Corporations	20,668	23,231	2,909,046	3,470,812	1,288,425	1,583,127	1,620,621	1,887,685	659,685	716,527	106,821	126,276	104,110	126,555	179,227	175,951
Noncorporate businesses, total	151,680	152,487	3,442,824	3,389,935	1,739,593	1,779,638	1,703,231	1,610,296	126,668	128,805	74,076	78,066	28,282	37,210	131,298	126,422
Proprietorships	133,484	135,357	2,671,933	2,670,835	1,383,910	1,381,136	1,288,023	1,289,698	89,713	97,170	55,598	60,436	19,295	27,646	98,211	89,003
Partnerships	18,196	17,130	770,891	719,100	355,683	398,502	415,208	320,598	36,955	31,635	18,478	17,630	8,987	9,564	33,087	37,419

Footnotes at end of table.

Table 1.1—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, AND SELECTED DEDUCTIONS, FOR SELECTED INDUSTRIES, 1965 AND 1966—Continued

Selected industry	Number of businesses		Business receipts		Cost of goods sold		Gross profit (less loss)		Depreciation		Taxes		Interest		Rent	
	1965	1966	1965 (Thousand dollars)	1966 (Thousand dollars)	1965 (Thousand dollars)	1966 (Thousand dollars)	1965 (Thousand dollars)	1966 (Thousand dollars)	1965 (Thousand dollars)	1966 (Thousand dollars)	1965 (Thousand dollars)	1966 (Thousand dollars)	1965 (Thousand dollars)	1966 (Thousand dollars)	1965 (Thousand dollars)	1966 (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
SERVICES—Continued																
Repair services, except automobile																
All businesses, total	211,591	208,722	3,051,151	3,347,771	1,581,950	1,728,180	1,469,201	1,619,588	94,045	94,611	56,496	68,044	17,762	15,940	68,647	76,435
Corporations	8,742	9,010	1,156,847	1,289,017	726,459	803,113	430,388	485,904	24,596	24,032	26,680	32,409	6,149	5,372	20,481	24,325
Noncorporate businesses, total	202,849	199,712	1,894,304	2,058,754	855,491	925,067	1,038,813	1,133,684	69,449	70,579	29,816	35,635	11,613	10,568	48,166	52,110
Proprietorships	194,484	190,727	1,643,176	1,734,003	743,111	741,999	900,065	992,001	63,340	64,040	25,062	29,740	10,568	9,151	42,600	45,908
Partnerships	8,365	8,985	251,128	324,751	112,380	183,068	138,748	141,683	6,109	6,539	4,754	5,895	1,045	1,417	5,566	6,202
Amusement and Recreation Services																
All businesses, total	162,252	171,366	7,929,750	8,907,027	3,129,143	3,904,636	4,800,607	5,002,392	767,273	1,012,682	408,521	337,230	179,079	198,379	405,078	426,577
Corporations	29,357	31,722	5,934,972	6,879,554	2,679,406	3,290,399	3,255,566	3,589,155	581,209	844,043	349,419	282,083	148,624	169,603	309,952	329,291
Noncorporate businesses, total	132,895	139,644	1,994,778	2,027,473	449,737	614,237	1,545,041	1,413,237	186,064	168,639	59,102	55,147	30,455	28,776	95,126	97,286
Proprietorships	119,954	125,782	1,419,192	1,351,210	337,299	310,536	1,081,893	1,040,675	136,044	109,473	38,457	32,253	20,001	17,305	58,693	59,024
Partnerships	12,941	13,862	575,586	676,263	112,438	303,701	463,148	372,562	50,020	59,166	20,645	22,894	10,454	11,471	36,433	38,262
Motion picture theaters																
All businesses, total	8,437	7,998	1,036,946	1,077,539	480,976	573,984	555,970	503,556	52,859	54,834	40,187	41,855	23,449	24,670	87,633	95,252
Corporations	4,087	4,217	856,032	894,686	433,940	480,930	422,092	413,756	42,884	48,197	34,361	36,579	21,243	23,235	72,325	82,314
Noncorporate businesses, total	4,350	3,781	180,914	182,853	47,036	93,054	133,878	89,800	9,975	6,637	5,826	5,276	2,206	1,435	15,308	12,938
Proprietorships	2,684	2,249	77,081	60,026	23,195	25,629	53,886	34,398	4,589	2,379	2,096	1,361	1,375	665	5,974	5,042
Partnerships	1,666	1,532	103,833	122,827	23,841	67,425	79,992	55,402	5,386	4,258	3,730	3,915	831	770	9,334	7,896
Motion picture production, distribution, and related services																
All businesses, total	7,246	9,493	2,200,680	2,862,704	1,059,049	1,371,828	1,141,631	1,490,876	309,899	576,200	82,258	43,615	36,302	52,201	25,137	36,905
Corporations	3,343	4,097	2,050,613	2,661,614	1,022,586	1,319,788	1,028,027	1,341,826	299,233	552,718	80,919	41,690	34,716	47,643	22,215	32,270
Noncorporate businesses, total	3,903	5,396	150,067	201,090	36,463	52,040	113,604	149,050	10,666	23,482	1,339	1,925	1,586	4,558	2,922	4,635
Proprietorships	3,320	4,727	41,233	82,861	8,100	21,307	33,133	61,554	2,224	4,232	282	757	128	2,695	1,942	4,357
Partnerships	583	669	108,834	118,229	28,363	30,733	80,471	87,496	8,442	19,250	1,057	1,168	1,458	1,863	980	278
Other amusement and recreation services																
All businesses, total	146,569	153,875	4,692,124	4,966,784	1,589,118	1,958,824	3,103,006	3,007,960	404,515	381,648	286,076	251,760	119,328	121,508	292,308	294,420
Corporations	21,927	23,408	3,028,327	3,323,254	1,222,880	1,489,681	1,805,447	1,833,573	239,092	243,128	234,139	203,814	92,665	98,725	215,412	214,707
Noncorporate businesses, total	124,642	130,467	1,663,797	1,643,530	366,238	469,143	1,297,559	1,174,387	165,423	138,520	51,937	47,946	26,663	22,783	76,896	79,713
Proprietorships	113,950	118,806	1,300,878	1,208,323	306,004	263,600	994,874	944,723	129,231	102,862	36,079	30,135	18,498	13,945	50,777	49,625
Partnerships	10,692	11,661	362,919	435,207	60,234	205,543	302,685	229,664	36,192	35,658	15,858	17,811	8,165	8,838	26,119	30,088
Medical Services																
All businesses, total	436,846	450,766	14,824,913	16,122,301	1,687,318	1,929,246	13,137,595	14,193,064	437,648	469,629	217,602	254,940	110,265	125,906	653,987	705,261
Corporations	8,301	8,613	1,641,811	1,795,647	894,769	975,873	747,042	819,774	54,766	67,811	56,413	70,004	37,219	46,784	96,570	99,245
Noncorporate businesses, total	428,545	442,153	13,183,102	14,326,654	792,549	953,373	12,390,553	13,373,290	382,882	401,818	161,189	184,936	73,046	79,122	557,417	606,016
Proprietorships	407,312	419,170	10,302,322	11,112,788	689,100	770,942	9,613,222	10,341,855	341,407	357,575	119,203	137,717	60,505	66,931	420,932	456,602
Partnerships	21,233	22,983	2,880,780	3,213,866	103,449	182,431	2,777,331	3,031,435	41,475	44,243	41,986	47,219	12,541	12,191	136,485	149,414
Educational Services																
All businesses, total	96,618	99,705	785,737	847,247	198,015	216,168	587,722	631,078	34,385	34,878	18,581	21,209	6,809	7,912	48,346	44,381
Corporations	3,383	3,600	353,792	457,465	147,182	176,571	206,610	280,894	9,750	13,867	10,861	14,315	2,456	3,906	22,559	25,480
Noncorporate businesses, total	93,235	96,105	431,945	389,782	50,833	39,597	381,112	350,184	24,635	21,011	7,720	6,894	4,353	4,006	25,787	18,901
Proprietorships	90,748	94,585	359,262	365,609	42,270	36,242	316,992	329,366	22,083	20,014	6,560	6,294	3,751	3,788	18,143	17,137
Partnerships	2,487	1,520	72,683	24,173	8,563	3,355	64,120	20,818	2,552	997	1,160	600	602	218	7,644	1,764

Footnotes at end of table.

Table 1.1—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, AND SELECTED DEDUCTIONS, FOR SELECTED INDUSTRIES, 1965 AND 1966—Continued

Selected industry	Number of businesses		Business receipts		Cost of goods sold		Gross profit (less loss)		Depreciation		Taxes		Interest		Rent	
	1965	1966	1965 (Thousand dollars)	1966 (Thousand dollars)	1965 (Thousand dollars)	1966 (Thousand dollars)	1965 (Thousand dollars)	1966 (Thousand dollars)	1965 (Thousand dollars)	1966 (Thousand dollars)	1965 (Thousand dollars)	1966 (Thousand dollars)	1965 (Thousand dollars)	1966 (Thousand dollars)	1965 (Thousand dollars)	1966 (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
SERVICES—Continued																
Legal Services																
All businesses, total	146,730	155,723	5,267,667	5,924,237	154,409	149,378	5,113,258	5,774,860	94,176	104,337	53,849	66,943	13,996	17,477	240,878	280,463
Corporations	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	-	(1)	(1)
Noncorporate businesses, total	146,681	155,584	5,215,974	5,913,562	128,335	148,255	5,087,639	5,765,308	92,828	104,275	52,628	66,854	13,733	17,477	238,660	279,637
Proprietorships	124,013	130,573	2,323,745	2,576,324	84,978	112,259	2,238,767	2,464,066	60,128	64,446	18,494	22,184	8,423	10,414	105,262	120,841
Partnerships	22,668	25,011	2,892,229	3,337,238	43,357	35,996	2,848,872	3,301,242	32,700	39,829	34,134	44,670	5,310	7,063	133,398	158,796
Other Services																
All businesses, total	286,294	295,489	7,933,545	8,642,080	2,613,628	2,833,876	5,319,917	5,808,205	148,693	161,797	140,556	173,035	39,643	40,099	250,314	263,472
Corporations	18,601	18,957	3,417,146	3,584,979	2,077,473	2,246,451	1,339,673	1,338,528	55,905	55,479	79,646	94,595	20,726	17,723	91,179	87,484
Noncorporate businesses, total	267,693	276,532	4,516,399	5,057,101	536,155	587,425	3,980,244	4,469,677	92,788	106,318	60,910	78,440	18,917	22,376	159,135	175,988
Proprietorships	251,315	258,355	2,263,621	2,467,041	319,298	325,339	1,944,323	2,141,703	69,113	79,716	25,423	32,027	11,916	13,916	81,913	88,414
Partnerships	16,378	18,177	2,252,778	2,590,060	216,857	262,086	2,035,921	2,327,974	23,675	26,602	35,487	46,413	7,001	8,460	77,222	87,574
NATURE OF BUSINESS NOT ALLOCABLE																
All businesses, total	41,366	57,902	385,987	691,476	169,736	368,178	216,251	323,298	16,462	19,189	7,655	11,870	8,318	11,162	9,679	14,824
Corporations	7,372	8,030	85,013	91,912	42,262	57,163	42,751	34,749	2,960	3,161	2,297	4,480	1,818	3,488	3,506	2,843
Noncorporate businesses, total	33,994	49,872	300,974	599,564	127,474	311,015	173,500	288,549	13,502	16,028	5,358	7,390	6,500	7,674	6,173	11,981
Proprietorships	28,448	45,874	177,992	510,962	70,089	282,431	107,903	228,531	7,968	14,682	2,664	5,838	2,254	3,136	3,120	9,185
Partnerships	5,546	3,998	122,982	88,602	57,385	28,584	65,597	60,018	5,534	1,346	2,694	1,552	4,246	4,538	3,053	2,796

[1]Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.
NOTE: Estimates are rounded and may not add to totals.
See text for explanatory statements and "Description of the Samples and Limitations of the Data."

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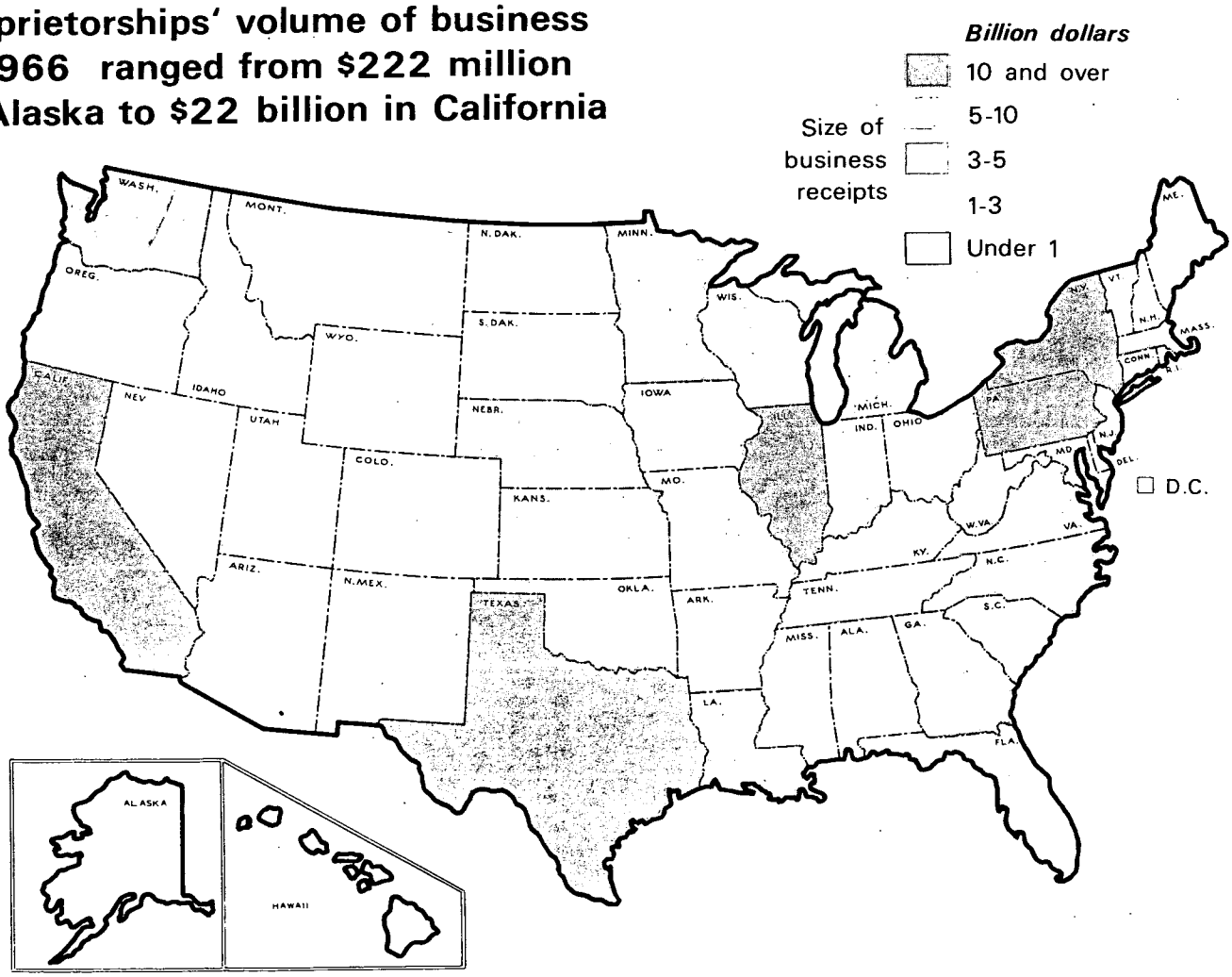
Chart 2A

Proprietorships' volume of business in 1966 ranged from $222 million in Alaska to $22 billion in California



This section presents statistics for the single-owner businesses reported to the Internal Revenue Service on the returns of individuals. These businesses encompass the whole range of unincorporated, one-owner businesses, from the larger enterprise with many employees and a hired manager to the part-time operation in which the owner is the only person involved. With median business receipts (table 2.3) of a little over $5,000, the "typical" proprietorship was a small buisness, farm, or professional office, often operated by the owner with few or no employees. Generally, a proprietor was what is usually thought of as a "self-employed" person; however, legally self-employed persons who were not actually engaged in a business activity, such as public officials and clergymen, were excluded from the proprietorship statistics.

Basic data on proprietorship receipts, deductions, and profits, classified by industry and size of business, are presented in tables 2.1-2.3. The remainder of the tables in this section cover the special topics discussed below.

INDUSTRIAL ACTIVITY BY STATE

Tables 2.4-2.6 present proprietorship statistics by State for as many industries as the size of the sample permits. Since the sample was designed to yield national rather than subnational estimates, reliable data are not available for all industries in every State. The United States totals in these tables differ slightly from those in other tables, because they were derived using sample weights for the Internal Revenue Districts rather than national weights.

These statistics were based on the State in which the owner's return was filed and therefore are not always exact estimates of business activity within a State. If a taxpayer's business was conducted in one State and his return was filed in another, his business activity would have been included in these statistics in the wrong State.

RETIREMENT PLANS

In table 2.7, the deductible contributions of proprietors toward retirement plans for their employees are shown along with the deductions proprietors were allowed for contributions to their own self-employed retirement plans. The deduction for contributions to retirement plans for employees was a business deduction used in arriving at business net profit or loss; the contribution by a proprietor to his own retirement plan, however, was a deduction from his income from all sources used in arriving at his individual taxable income.

If a proprietor deducted contributions to a retirement plan for himself, he had to have also a plan covering any full-time employees with three years or more of service. Many of the proprietors in table 2.7 obviously had no employees at all or none who qualified.

The industrial classification in table 2.7 is not altogether comparable with that in other tables. If a proprietor owned more than one business, each was shown in its own industry class in other tables. In this table, however, all a proprietor's businesses were combined into one, and it was assigned to the industry of the business with the largest receipts. The exact number of such cases is not known; however, the effect should have been quite small.

COST OF DEPRECIABLE PROPERTY

Six million proprietorships reported $86 billion invested in depreciable property in 1966. This compares with $82.3 billion in 1965, an increase of five percent. The two years of depreciable assets data are shown in table 2.8 distributed by industrial group and size of business receipts.

Proprietorships who did not report cost of depreciable property, or who did not report complete data on it, were excluded from table 2.8. However, the incidence of this under-reporting was quite small; for both years, over 97 percent of proprietorships who took depreciation deductions reported the cost of their depreciable assets.

Data shown in this table were taken from column 2 of the depreciation schedules (schedule C-2 and Part V of schedule F). For 1966, the data were adjusted to reflect the additions and retirements shown in columns 3 and 4 for those proprietorships using the guideline depreciation procedures. The effect of these adjustments was negligible, however, since very few proprietorship businesses used these procedures (see table 2A).

Table 2A.—BUSINESSES REPORTING DEPRECIATION AND USE OF GUIDELINE PROCEDURES, BY SELECTED INDUSTRIES

Selected industry	Total number of businesses	Businesses with depreciation			
		Number	Amount (Thousand dollars)	Guideline procedures	
				Number	Amount (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)
All industries	9,086,714	6,470,368	8,313,716	16,463	43,674
Agriculture, forestry, and fisheries	3,172,739	2,548,409	3,822,929	5,125	11,943
Farms	3,020,492	2,440,947	3,692,710	4,913	11,310
Field crop farms	1,103,107	876,036	1,365,134	1,243	3,043
Livestock farms	1,568,862	1,306,190	2,014,281	2,877	5,554
Farms, not elsewhere classified	348,523	258,721	313,295	793	2,713
Agricultural services, forestry and fisheries	152,246	107,462	130,219	(1)	(1)
Mining	42,696	32,432	100,621	(1)	(1)
Contract construction	689,842	443,494	535,337	1,104	5,852
General contractors	130,535	99,799	193,642	(1)	(1)
Special trade contractors	545,499	336,836	334,075	631	2,036
Contractors not allocable	13,807	6,859	7,620	(1)	(1)
Manufacturing	179,649	142,496	264,130	699	1,701
Transportation, communication, electric, gas, and sanitary services	296,361	222,117	521,447	636	3,665
Wholesale and retail trade	1,812,872	1,242,241	1,293,571	3,965	8,651
Wholesale trade	280,547	175,708	224,176	720	1,488
Retail trade	1,512,557	1,053,566	1,051,213	3,189	7,073
Food stores	263,747	203,668	192,560	773	1,163
Automotive dealers and gasoline service stations	278,622	206,229	166,163	984	1,027
Eating and drinking places	290,277	212,080	269,851	583	2,321
Other retail trade	679,911	431,589	422,639	849	2,562
Wholesale and retail trade not allocable	19,768	12,967	18,182	(1)	(1)
Finance, insurance, and real estate	575,942	330,542	327,432	395	750
Finance	29,652	15,667	18,716	-	-
Insurance agents, brokers, and service	183,392	104,429	64,040	(1)	(1)
Real estate	362,898	210,446	244,677	324	461
Services	2,270,739	1,489,385	1,433,567	4,483	10,356
Personal services	543,517	366,077	282,145	1,023	4,136
Business services	262,745	136,788	133,431	(1)	(1)
Amusement and recreation services	125,782	80,290	109,473	79	693
Medical services	419,170	288,256	357,575	1,673	3,011
Offices of physicians and surgeons	152,198	136,611	182,384	878	1,507
Offices of dentists and dental surgeons	83,070	73,983	89,240	(1)	(1)
Other medical services	183,902	77,662	85,950	(1)	(1)
Legal services	130,573	88,483	64,446	(1)	(1)
Other services	788,952	529,491	486,497	801	1,646
Nature of business not allocable	45,874	19,252	14,682	(1)	(1)

[1]Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

NOTE: Estimates are rounded and may not add to totals.
See text for explanatory statements and "Description of the Samples and Limitations of the Data."

Since the cost of depreciable property was taken from the depreciation schedules, it is subject to some limitations. The assets were valued at cost or depreciable basis which might not be the same valuation that the taxpayer uses on his own books for balance sheet purposes. The figures may include some intangibles, such as patents or copyrights.

GUIDELINE DEPRECIATION

Revenue Procedure 62-21, issued in July 1962, established useful lives of broad classes of depreciable assets and allowed taxpayers to compute depreciation based on these class lives, instead of separately identifying each asset. A more extensive discussion of "Guideline depreciation" is given under that heading in the Explanation of Terms.

Table 2A covers proprietorship usage of the guideline depreciation procedures in 1966. The table indicates that the vast majority of proprietorships did not use the guideline procedures; however, because of reporting and processing problems, the incidence of usage could be understated. The data on "depreciation under guidelines" in table 2A came primarily from the "Summary of Depreciation" schedule of schedule C or F. If this schedule was not filled in (as it frequently was not), an attempt was made to identify guideline depreciation from schedule C-2 or part V of schedule F. If the procedure used for the depreciation could not be determined, the depreciation was included in the statistics as "other than guideline."

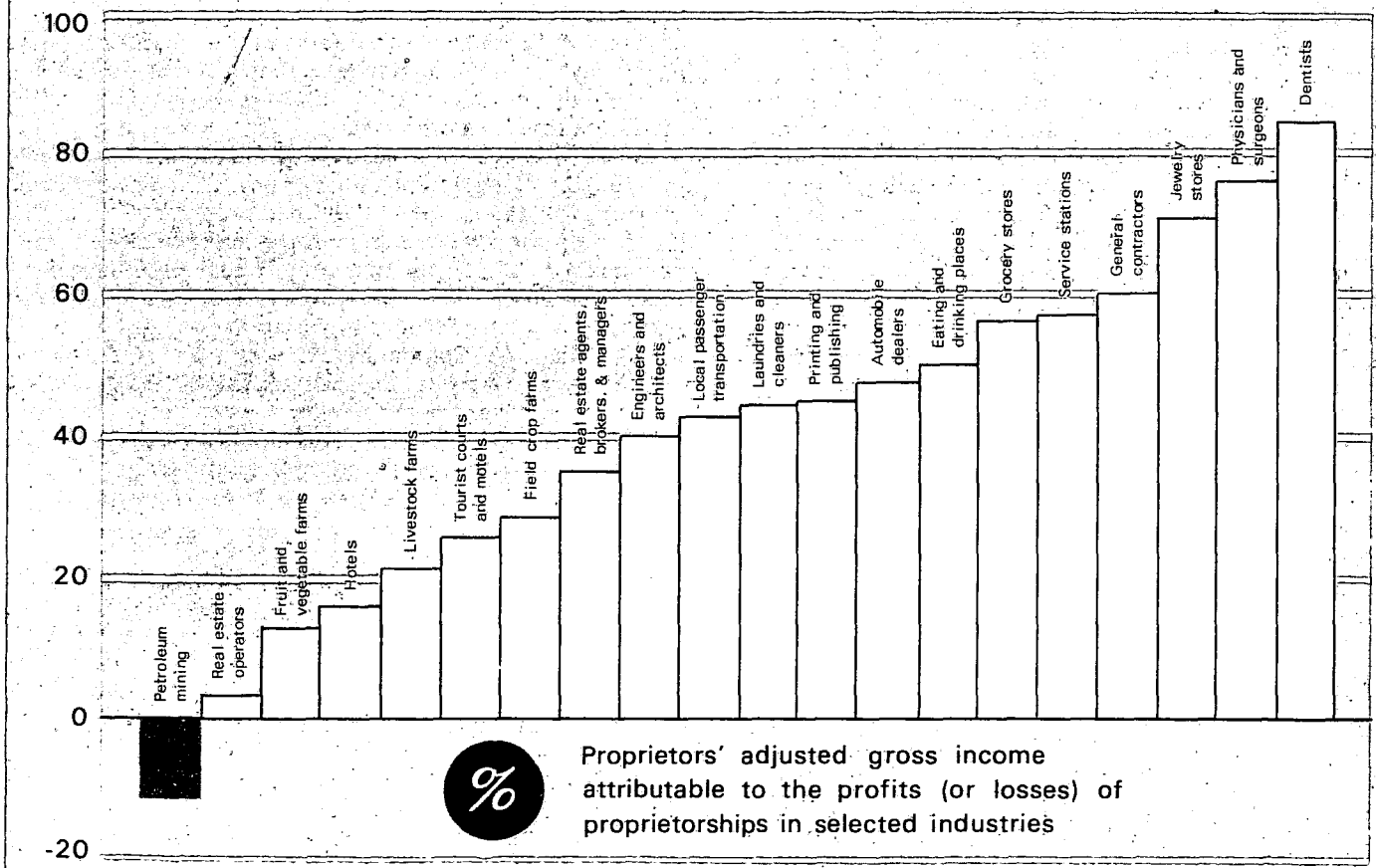
A relatively low frequency of usage of the guideline procedures might be expected of small businesses, however, since many small businessmen were already using asset lives that were as short as or shorter than those suggested in the guidelines. A comparison of depreciable assets and the depreciation deduction, as, for example, in table 2.8 for proprietorships or tables 4.4 and 5.6 for corporations, indicates that, in general, smaller businesses based their depreciation deductions on shorter average lives than did larger businesses.

BUSINESS AND NONBUSINESS INCOME BY INDUSTRY

Most of the tables in this section show information from the proprietors' schedules C and F classified by the industrial activities on those schedules. For many proprietors, however, the profits from these business activities do not represent all or even most of the income reported on the proprietors' Form 1040. Table 2.9 is the

Chart 2B

Proprietors' business and nonbusiness income by industry



first attempt in this report series to measure the extent of the business profits' contribution to Adjusted Gross Income in a particular industry. The table also measures the taxable income and tax liability of proprietors in a particular industry.

Chart 2B shows the range of the importance of business profits in AGI for a few selected industries. For proprietors owning petroleum mining businesses, business losses exceed net profits, and the businesses' contributions to AGI were actually negative; AGI would have been nearly 12 percent higher without the business losses. At the other end of the scale are the offices of dentists and dental surgeons, who received nearly 85 percent of their AGI from their practices. The other industries shown in table 2.9 ranked somewhere in between these two extremes.

Table 2.9 also enables one, for the first time, to associate AGI, taxable income, and income tax liability with the proprietors in a particular industry, as well as to tell what portion of these proprietors' AGI came from the business and what portion came from other sources. For example, there are 1,101,941 proprietors in table 2.9 owning 1,103,109 field crop farms. These proprietors had total AGI of $7.2 billion, of which $2 billion, or 28 percent, was attributable to profits from field crop farming and $5.1 billion, or 72 percent, came from salaries and wages, investments, businesses in other industries, or other sources. After all deductions and credits, the owners of field crop farms had $4.4 billion in taxable income and owed $855 million in income tax.

Some proprietors owned two or more businesses in different industries, and this complicates the presentation of the data in table 2.9. Adjusted Gross Income, taxable income, and the other data from Form 1040 for these proprietors were included in each industry in which they had a business, thus duplicating the return data from industry to industry. This made it difficult to construct "unduplicated" totals, and, for this reason, no intermediate totals, as for major industries or industrial divisions, are given in the table. An "all industries" total, containing no duplication of return data, is given; but the components of AGI have a different meaning from the same figures in a minor industry. For a minor industry, "Other income" means all income included in AGI other than the profits from businesses in that industry. For example, if a proprietor owned both a field crop farm and a grocery store, his return, his AGI, and his taxable income and tax would be included in the table twice. Under field crop farms, his "Other income" would include the profits (or loss) from his grocery store, and under grocery stores, his "Other income" would include the profit (or loss) from his field crop farm. In the "all industries" total, however, his return data are included only once, "Net profit less loss" includes the profits (or losses) from ***both*** his businesses, and "Other income" includes only nonbusiness income such as from investments or salaries.

There are many joint returns in table 2.9, which also creates difficulties in analyzing the data. If, for example, a joint return were filed by a husband who was the proprietor of a business and a wife who worked, this would be included in the data as a single proprietor with the husband's business income and the couple's adjusted gross income. On the other hand, if the same couple had filed separate returns, only the husband's adjusted gross income would have been included. Joint returns are more common among proprietors than among taxpayers generally; 83 percent of proprietors filed joint returns in 1966 and only 57 percent of all individual taxpayers *(Statistics of Income, 1966--Individual Income Tax Returns)*.

AGRICULTURAL PROGRAM PAYMENTS

Four out of every ten farm proprietors received agricultural program payments in 1966 (see table 2.10). These farmers received $2,029 million--over 98 percent of total Government payments received by all proprietorships. Of the remaining 2 percent, most--$29.4 million--was received by farm owners who rented their farms and did not participate in their operation or management. These proprietors were classified as "Lessors of Real Property Other than Buildings" in table 2.10. Occasionally, a taxpayer engaged in both farming and some other line of business reported all income on a nonfarm basis. In some cases it was not possible to separate the farm from the nonfarm sector based on information contained on the returns. As a result, when agricultural program payments were identifiable on such returns, the payments were shown as having been received by the nonfarm businesses.

Although data in the table are presented by State, these data, like all State data from tax returns, should be used with caution. Since some agricultural businesses are owned and operated by persons with headquarters outside the State where the enterprise is located, a classification of program payments by the States where the returns were filed may, in some instances, give a distorted picture. The effect of this type of absentee ownership on the statistics is not known.

At the present time no data are available concerning the receipt of agricultural program payments by forms of business organization other than proprietorships. The U. S. Department of Agriculture reports Government payments of $3,277 million in 1966; however, no information is obtained by the USDA concerning receipts by industry or form of business participation.

Excluding the Commodity Credit loans forfeited or under election--these are not included in the USDA's definition of Government payments--proprietors received a total of $1,949 million in program payments in 1966 or roughly sixty percent of the total payments as reported by the USDA. The other 40 percent was received by farms organized as partnerships and corporations and such institutional farms as State prison systems.

Unlike the program payments, the estimates for Commodity Credit loans are probably seriously understated in table 2.10. These loans were included in the table because the Schedule F called for them to be reported as Government payments; however, because of the several alternatives available to farmers receiving these loans, the Department of Agriculture does not regard them as direct Government payments, and apparently many farmers do not either. A Commodity Credit loan gives rise to income that must be reported when the farmer forfeits the crop pledged for the loan and keeps the proceeds.

However, if the farmer elects to do so, he may report the loan as income when he first receives the proceeds (which may be in a different tax year from when he finally forfeits it). An analysis of returns for an earlier year indicated that most taxpayers receiving Commodity Credit loans made this election; and when they did, many of them apparently regarded the transaction as a sale of the crop to the Commodity Credit Corporation and reported it under sales of farm products. Thus the major portion of Commodity Credit loans made to individual farmers are probably not included in the program payments shown in table 2.10.

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Table 2.1—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, DEPRECIATION, PAYROLL, NET PROFIT, AND INVENTORY, BY INDUSTRIAL GROUP

Industrial group	Businesses with and without net profit							Businesses with net profit						
	Number of businesses	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Payroll (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Inventory, end-of-year: Number of businesses	Inventory, end-of-year: Amount (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Payroll (Thousand dollars)	Net profit (Thousand dollars)	Inventory, end-of-year: Number of businesses	Inventory, end-of-year: Amount (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
All industrial groups	9,086,714	207,446,686	8,313,713	22,291,586	30,030,195	1,688,667	11,811,243	7,036,843	185,385,032	6,311,253	19,592,577	34,054,949	1,372,692	9,997,647
Agriculture, forestry, and fisheries	3,172,739	35,485,823	3,822,928	2,586,763	4,498,417	101,969	1,283,088	2,115,570	29,261,178	2,723,678	1,862,113	6,496,998	67,682	890,060
Farms	3,020,492	33,323,981	3,692,710	2,241,358	4,083,233	91,272	1,195,735	1,997,007	27,418,715	2,625,521	1,569,863	6,006,487	60,267	866,933
Field crop farms	1,103,107	10,226,993	1,365,134	755,023	2,047,025	16,923	186,792	808,840	8,889,272	1,062,778	606,606	2,481,901	14,481	175,644
Fruit, tree nut, and vegetable farms	149,655	1,945,722	190,531	447,189	170,228	1,649	26,543	91,435	1,529,222	117,955	314,211	320,402	1,218	20,138
Livestock farms	1,568,862	20,195,372	2,014,281	907,354	1,912,026	62,242	914,074	1,028,595	16,323,176	1,398,839	579,655	3,029,924	39,165	632,420
Farms, not elsewhere classified	198,868	955,894	122,764	131,792	[1]46,046	10,458	68,326	68,137	677,045	45,949	69,391	174,260	5,403	38,731
Agricultural services and hunting and trapping	105,818	1,759,923	96,282	274,995	326,224	9,588	82,081	81,958	1,471,549	71,902	226,300	386,097	6,676	18,429
Offices of veterinarians and animal hospitals	13,903	413,320	19,818	60,523	159,148	2,619	4,521	12,313	401,519	19,133	57,811	161,799	2,568	4,248
Other agricultural services	91,915	1,346,603	76,464	214,472	167,076	6,969	77,560	69,645	1,070,030	52,769	168,489	224,298	4,108	14,181
Forestry and forestry services	15,509	147,087	11,362	34,021	22,012	1,088	4,626	11,021	128,201	7,993	30,912	28,921	[2]	[2]
Fisheries	30,919	254,831	22,575	36,390	66,948	[2]	[2]	25,584	242,715	18,263	35,039	75,493	[2]	[2]
Mining	42,696	1,117,131	100,621	121,902	[1]76,120	579	5,879	23,935	655,610	47,810	86,630	122,699	[2]	[2]
Crude petroleum and natural gas	32,043	947,823	84,123	80,770	[1]93,125	[2]	[2]	17,587	508,925	35,618	56,404	95,982	[2]	[2]
Other mining	10,653	169,308	16,498	41,132	17,004	166	1,665	6,349	146,686	12,192	30,226	26,716	99	1,525
Contract construction	689,842	19,163,506	535,336	4,094,341	2,733,249	84,137	570,471	621,090	17,549,570	440,302	3,773,645	2,901,370	71,769	504,273
General contractors	130,535	8,537,346	193,642	1,580,880	686,327	14,158	344,402	110,136	7,508,057	153,432	1,411,260	781,562	11,250	306,682
Special trade contractors	545,499	10,411,578	334,075	2,479,965	2,003,617	69,657	223,264	498,685	9,852,722	283,169	2,335,009	2,072,900	60,248	196,265
Plumbing, heating, and air conditioning	60,828	2,285,804	46,204	426,561	303,162	25,194	102,534	53,689	2,118,723	39,558	390,628	320,753	21,200	84,536
Electrical work	42,835	1,249,141	22,400	304,145	199,587	16,199	49,709	38,250	1,198,020	19,978	291,628	204,025	14,729	47,439
Special trade contractors, not elsewhere classified	438,484	6,809,163	264,503	1,735,538	1,490,099	28,199	70,934	403,454	6,468,631	222,690	1,639,067	1,537,318	24,259	64,236
Special trade contractors not allocable	3,352	67,470	968	13,721	10,769	[2]	[2]	3,292	67,348	943	13,686	10,804	[2]	[2]
Contractors not allocable	13,807	214,583	7,620	33,496	43,304	[2]	[2]	12,268	188,792	3,701	27,377	46,908	[2]	[2]
Manufacturing	179,649	7,145,493	264,129	1,546,194	872,148	68,092	396,696	147,462	6,633,254	222,766	1,398,693	958,547	53,643	342,306
Food and kindred products	9,840	1,084,283	23,032	105,019	59,776	4,322	34,496	8,981	1,017,458	20,700	93,553	64,986	4,099	33,555
Textile mill products	3,510	329,527	3,839	51,815	26,781	1,417	26,121	3,391	324,059	3,747	51,064	27,268	1,354	24,208
Apparel and other fabricated textile products	5,911	459,705	4,165	178,252	39,892	3,223	33,155	5,167	452,590	4,006	175,684	42,201	2,695	28,755
Lumber and wood products, except furniture	48,768	1,543,854	104,320	358,011	156,479	5,350	51,196	39,777	1,353,965	81,951	288,460	178,603	4,043	45,759
Furniture and fixtures	9,818	343,763	8,838	83,473	40,410	5,061	21,422	8,014	320,962	8,019	76,384	44,113	4,225	20,282
Printing, publishing, and allied industries	25,064	642,270	23,053	138,266	122,352	11,607	19,466	21,031	618,150	20,690	133,825	130,463	9,267	17,439
Chemicals and allied products	2,736	106,907	3,516	13,872	8,675	1,986	12,578	2,324	96,597	2,550	10,598	13,333	1,690	12,037
Leather and leather products	1,867	83,955	1,425	17,250	10,633	1,144	9,815	1,711	78,565	1,417	15,270	11,379	1,043	9,091
Stone, clay, and glass products	6,306	193,351	10,166	36,611	24,138	3,539	10,804	3,871	158,853	8,243	28,851	29,174	2,306	7,289
Primary metal industries	1,792	136,655	3,463	34,233	22,461	965	6,267	1,787	136,655	3,463	34,233	22,467	965	6,267
Fabricated metal products	10,656	451,219	13,646	107,376	75,579	5,895	26,230	9,077	429,890	12,583	104,072	77,439	4,926	25,077
Machinery, except electric	20,991	834,814	40,778	248,545	166,633	6,020	32,397	17,729	787,900	35,957	233,190	173,775	4,548	29,350
Electrical machinery, equipment, and supplies	3,239	103,651	3,254	17,635	15,987	1,943	23,511	2,366	83,851	2,003	13,983	19,505	1,246	8,305
Transportation equipment	2,728	125,111	2,613	22,758	8,274	1,390	18,534	2,029	109,883	2,003	19,255	12,152	949	14,397
Manufacturing industries, not elsewhere classified	24,398	657,390	17,106	125,482	89,121	13,457	69,024	18,549	615,527	14,794	113,108	105,107	9,659	59,278
Manufacturing not allocable	2,026	49,038	917	7,597	4,958	774	1,680	1,658	48,349	641	7,160	6,585	629	1,216
Transportation, communication, electric, gas, and sanitary services	296,361	5,755,221	521,447	871,124	869,302	7,262	26,897	245,562	4,962,895	396,727	746,921	966,554	6,198	25,006
Transportation	274,670	5,374,628	497,306	787,493	799,079	6,123	21,048	226,578	4,608,524	375,187	673,959	887,148	5,208	19,201
Local transportation	54,604	452,401	45,451	89,396	119,660	[2]	[2]	48,178	393,261	35,521	67,753	126,320	[2]	[2]
Trucking and warehousing	199,395	4,163,214	424,770	611,115	610,377	3,526	8,394	163,234	3,529,270	319,150	534,365	677,672	3,001	6,986
Water transportation	6,225	136,923	10,457	27,344	18,306	1,324	3,367	4,263	133,594	7,902	25,953	23,245	1,124	3,321
Air transportation	3,570	117,693	9,843	6,560	6,221	913	5,489	2,710	107,926	7,223	6,181	12,446	[2]	[2]
Pipeline transportation	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]
Transportation services	10,870	503,942	6,762	53,005	44,295	[2]	[2]	8,188	444,021	5,371	39,634	47,244	[2]	[2]
Communication, electric, gas, and sanitary services	21,691	380,594	24,141	83,631	70,224	1,140	5,849	18,984	354,371	21,540	72,961	79,406	989	5,805
Wholesale and retail trade	1,812,872	99,684,065	1,293,571	7,534,149	6,889,526	1,145,120	8,999,884	1,440,062	89,514,864	1,091,688	6,594,085	7,601,516	937,603	7,796,917
Wholesale trade	280,547	19,808,132	224,176	982,725	1,651,008	94,581	1,138,173	230,960	17,622,829	186,787	848,506	1,762,971	75,184	954,249
Motor vehicles and automotive equipment	13,117	960,567	8,784	63,614	72,388	6,961	120,524	11,027	916,941	7,952	60,476	74,859	6,148	113,395
Drugs, chemicals, and paints	5,330	170,411	2,990	8,493	28,059	2,523	11,412	4,343	164,635	2,308	7,714	29,156	1,999	10,662
Dry goods and apparel	12,153	528,428	5,998	41,759	84,044	3,275	51,771	10,607	515,201	5,430	41,383	85,906	2,914	50,163
Groceries and related products	39,205	4,389,784	42,025	234,010	210,597	14,704	90,826	34,925	3,775,312	33,347	168,756	227,725	13,037	79,818
Farm products--raw materials	14,803	4,060,093	23,154	75,363	65,936	5,548	159,963	10,544	3,480,879	19,496	70,167	76,950	3,343	113,504
Electrical goods	6,558	308,686	4,530	29,175	52,457	2,565	44,940	5,676	305,195	4,330	29,079	53,434	2,157	43,759
Hardware, and plumbing and heating equipment and supplies	5,074	282,740	3,851	17,762	40,320	2,445	42,172	4,011	253,566	3,066	16,328	45,751	1,688	31,503
Machinery, equipment, and supplies	18,576	1,020,455	18,071	69,806	138,311	8,694	90,721	14,445	924,940	14,700	61,665	148,807	7,089	84,159
Alcoholic beverages	2,673	569,702	4,801	30,287	21,273	2,192	21,917	2,008	511,026	4,385	27,568	24,240	1,930	21,436
Lumber and construction materials	6,418	638,719	7,396	30,759	48,332	1,118	17,701	6,283	626,176	7,255	29,920	49,984	1,057	16,494
Wholesale trade, not elsewhere classified	113,413	6,073,775	86,079	349,523	616,482	40,750	474,003	92,236	5,396,996	70,421	309,529	660,157	31,048	378,819
Wholesale trade not allocable	43,226	804,773	16,498	32,175	272,809	3,806	12,223	34,854	751,963	14,097	25,921	286,003	2,775	10,537

Footnotes at end of table.

Table 2.1—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, DEPRECIATION, PAYROLL, NET PROFIT, AND INVENTORY, BY INDUSTRIAL GROUP—Continued

Industrial group	Businesses with and without net profit							Businesses with net profit						
	Number of businesses	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Payroll (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Inventory, end-of-year		Number of businesses	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Payroll (Thousand dollars)	Net profit (Thousand dollars)	Inventory, end-of-year	
						Number of businesses	Amount (Thousand dollars)						Number of businesses	Amount (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Wholesale and retail trade—Continued														
Retail trade	1,512,557	78,610,283	1,051,213	6,437,788	5,176,801	1,038,301	7,713,440	1,195,436	70,762,122	890,424	5,647,259	5,755,089	853,470	6,716,922
Building materials, hardware, and farm equipment	56,649	4,512,366	64,761	360,282	261,213	46,227	1,076,349	45,821	4,063,998	53,960	318,635	304,362	38,020	942,148
Building materials dealers	24,222	1,445,831	30,411	145,671	100,817	16,022	201,829	19,283	1,270,208	24,711	126,293	117,234	12,576	175,687
Hardware stores	19,453	1,106,122	16,066	101,216	101,139	18,527	338,768	16,743	1,048,031	14,656	93,659	111,045	16,480	306,207
Farm equipment dealers	12,974	1,960,413	18,284	113,395	59,257	11,678	535,752	9,795	1,745,759	14,593	98,683	76,083	8,964	460,254
General merchandise stores	154,819	3,541,022	69,166	188,964	277,065	78,538	551,443	118,554	3,175,746	55,629	168,317	323,429	59,069	453,253
Food stores	263,747	17,122,689	192,560	893,786	859,500	201,193	962,175	219,611	15,366,388	165,391	784,783	934,749	171,870	838,227
Grocery stores, meat and fish markets, and fruit and vegetable markets	220,128	15,715,696	157,279	701,359	706,745	176,018	926,557	181,849	14,040,763	133,976	606,813	775,778	149,582	804,917
Retail bakeries	15,499	616,409	15,719	135,563	72,539	8,872	12,246	14,787	607,546	15,145	132,583	73,967	8,661	12,207
Other food stores	28,120	790,584	19,562	56,864	80,216	16,303	23,372	22,975	718,079	16,270	45,387	85,004	13,627	21,103
Automotive dealers and gasoline service stations	278,622	23,691,049	166,163	1,562,046	1,064,949	213,307	1,602,529	224,174	21,198,281	144,726	1,387,048	1,181,006	180,249	1,368,519
Automobile and truck dealers	43,129	6,368,816	27,153	323,559	163,316	26,732	732,359	31,111	5,461,723	23,979	280,165	200,447	20,687	600,741
Gasoline service stations	207,860	15,405,810	111,704	1,092,403	776,255	164,099	495,797	173,028	14,045,660	97,676	977,720	839,750	143,183	452,817
Tire, battery, and accessory dealers, and automotive dealers, not elsewhere classified	27,633	1,916,423	27,306	146,084	125,378	22,476	374,373	20,035	1,690,898	23,071	129,163	140,809	16,379	314,961
Apparel and accessory stores	56,965	3,110,695	33,773	301,444	287,916	44,932	829,784	45,229	2,901,519	28,973	282,042	316,760	38,424	758,159
Furniture, home furnishings, and equipment stores	77,933	3,897,642	57,555	412,290	364,494	54,855	620,345	65,040	3,668,700	52,406	376,473	397,610	46,572	538,524
Eating and drinking places	290,277	9,809,306	269,851	1,662,878	883,399	189,994	192,788	226,466	8,568,320	222,856	1,380,700	1,005,017	159,200	165,564
Drug stores and proprietary stores	30,206	2,999,860	34,472	330,043	299,070	26,625	554,220	27,027	2,831,447	31,069	300,393	308,280	24,515	513,489
Liquor stores	25,978	2,213,886	21,567	109,823	141,627	21,932	225,320	21,216	2,029,557	18,561	102,417	149,561	19,093	210,310
Jewelry stores	16,641	631,596	7,720	51,172	103,001	14,999	224,007	15,450	607,095	6,656	49,823	104,958	13,884	214,799
Sporting good stores and bicycle shops	15,831	565,650	7,413	38,826	45,928	11,901	114,662	9,982	524,146	6,029	34,333	51,833	8,070	100,059
Fuel and ice dealers	13,468	616,642	17,184	46,724	63,542	4,696	16,825	10,642	552,937	14,937	44,186	66,356	3,736	14,466
Antique stores and secondhand stores	31,044	437,126	8,538	32,689	43,500	22,199	139,480	20,111	380,208	6,550	27,333	54,680	14,312	100,515
News dealers and cigar stores	20,888	540,911	6,332	27,031	62,090	5,593	22,508	19,371	515,928	6,063	25,486	67,013	5,393	21,284
Florists	19,214	602,479	14,903	87,570	67,634	12,252	26,596	15,218	535,515	12,794	73,088	72,553	9,980	23,700
Retail trade, not elsewhere classified	147,091	4,074,072	73,426	316,968	324,425	83,429	534,377	101,860	3,624,609	59,193	278,247	386,309	57,250	440,190
Retail trade not allocable	13,185	243,294	5,829	15,253	27,453	5,631	20,031	9,665	217,731	4,632	13,956	30,618	3,831	13,718
Wholesale and retail trade not allocable	19,768	1,265,650	18,182	113,636	61,717	12,238	148,271	13,666	1,129,913	14,477	98,320	83,456	8,949	125,746
Finance, insurance, and real estate	575,942	6,593,529	327,432	445,605	2,151,435	4,051	78,289	463,544	5,982,464	209,864	395,411	2,388,283	3,164	50,761
Finance	29,652	736,058	18,716	30,191	148,277	(2)	(2)	21,419	607,783	12,414	20,524	192,259	(2)	(2)
Banks and trust companies; and insurance, holding, and other investment companies	1,176	13,373	513	1,528	5,535	-	-	730	12,467	402	1,361	6,100	-	-
Credit agencies other than banks	6,189	81,161	2,990	7,120	13,319	(2)	(2)	3,948	65,166	1,581	5,155	29,376	(2)	(2)
Security brokers, dealers, and flotation companies	16,395	493,946	13,008	15,408	98,933	227	3,904	12,067	399,322	8,854	8,827	119,199	(2)	(2)
Commodity brokers and dealers; security and commodity exchanges, and allied services	5,892	147,578	2,205	6,135	30,490	(2)	(2)	4,674	130,828	1,577	5,181	37,584	(2)	(2)
Insurance agents, brokers, and service	183,392	2,397,989	64,040	250,307	1,037,098	(2)	(2)	163,635	2,359,282	58,941	245,050	1,060,566	(2)	(2)
Real estate	362,898	3,459,483	244,677	165,108	966,061	3,399	72,019	278,489	3,015,401	138,510	129,839	1,135,458	2,818	48,636
Real estate operators (except developers) and lessors of buildings	19,095	298,498	76,134	16,718	7,227	(2)	(2)	10,676	193,058	30,858	9,736	49,178	(2)	(2)
Lessors of real property other than buildings	105,499	288,665	40,274	2,491	87,816	384	4,391	76,826	251,304	23,716	877	119,290	324	3,584
Agents, brokers, and managers	191,490	1,741,257	79,138	61,340	658,189	1,113	10,112	153,564	1,583,491	62,113	50,861	715,761	951	6,973
Combinations of real estate, insurance, loans, and law offices	34,389	550,581	25,177	48,330	174,073	(2)	(2)	28,263	503,910	16,793	42,558	186,954	(2)	(2)
Other real estate	12,425	580,482	23,954	36,229	38,756	1,385	50,154	9,160	483,638	5,030	25,807	64,275	1,029	31,052
Services	2,270,739	31,990,956	1,433,567	5,049,075	11,999,126	270,897	416,365	1,944,528	30,355,662	1,167,608	4,696,127	12,512,870	228,055	358,992
Hotels, rooming houses, camps, and other lodging places	109,927	1,435,175	225,558	179,422	136,660	11,219	19,032	68,168	1,140,023	147,520	136,055	217,316	7,533	13,482
Hotels, tourist courts, and motels	49,965	908,818	149,664	133,211	79,733	5,188	5,578	30,905	724,274	101,304	102,069	126,519	3,879	4,229
Hotels	12,266	222,884	21,995	40,903	13,353	2,646	3,387	7,937	160,028	12,658	26,957	25,915	1,829	2,489
Tourist courts and motels	37,699	685,934	127,669	92,308	66,380	2,542	2,191	22,968	564,246	88,646	75,112	100,604	2,050	1,740
Other lodging places	59,962	526,357	75,894	46,211	56,927	6,031	13,454	37,263	415,749	46,216	33,986	90,797	3,654	9,253
Personal services	543,517	5,317,692	282,145	1,180,530	1,448,001	86,686	78,602	485,233	5,015,039	238,786	1,100,098	1,507,121	78,826	75,069
Laundries, laundry services, cleaning and dyeing plants	92,961	1,635,969	131,549	389,664	285,089	9,121	8,803	73,980	1,484,501	102,001	359,126	315,366	7,376	8,156
Photographic studios	29,316	347,515	18,700	45,962	87,355	6,375	12,829	22,135	332,702	15,640	41,921	93,921	5,903	12,386
Beauty and barber shops	322,490	2,379,404	73,101	648,711	818,850	48,743	15,650	299,064	2,280,650	66,350	608,355	834,566	43,865	14,634
Shoe repair shops, shoe shine parlors, and hat cleaning shops	19,500	153,746	4,498	14,295	53,080	13,520	13,488	18,185	151,345	4,056	14,091	53,848	13,013	13,149
Funeral service and crematories	12,767	591,999	46,556	60,163	122,333	6,298	25,441	11,345	564,031	43,902	56,181	125,440	6,091	24,353
Other personal services	66,483	209,059	7,741	21,735	81,294	2,629	2,391	60,524	201,810	6,837	20,424	83,980	2,578	2,391

Footnotes at end of table.

Table 2.1—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, DEPRECIATION, PAYROLL, NET PROFIT, AND INVENTORY, BY INDUSTRIAL GROUP—Continued

Industrial group	Businesses with and without net profit							Businesses with net profit						
	Number of businesses	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Payroll (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Inventory, end-of-year		Number of businesses	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Payroll (Thousand dollars)	Net profit (Thousand dollars)	Inventory, end of year	
						Number of businesses	Amount (Thousand dollars)						Number of businesses	Amount (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Services—Continued														
Business services	262,745	2,960,281	133,431	573,602	795,263	15,162	24,363	220,347	2,755,920	102,017	527,069	868,146	11,497	18,419
Advertising	18,785	472,563	13,946	45,084	96,412	1,681	3,765	16,976	462,040	12,903	43,671	98,689	1,629	3,644
Services to dwellings and other buildings	50,024	475,242	17,732	127,455	141,337	2,585	3,098	46,447	459,691	16,019	122,569	144,671	2,534	3,082
Other business services	193,936	2,012,476	101,753	401,063	557,514	10,896	17,500	156,924	1,834,189	73,095	360,829	624,786	7,334	11,693
Automobile and other repair services	326,084	4,404,838	161,210	657,148	872,397	121,606	215,381	272,774	4,059,227	133,284	598,683	923,315	100,637	188,989
Automobile parking, repair, and services	135,357	2,670,835	97,170	434,424	415,940	44,750	108,213	113,862	2,406,159	78,181	385,033	445,534	37,261	96,095
Automobile parking	4,237	83,032	3,684	15,708	14,629	(2)	(2)	3,474	59,596	2,172	9,647	15,636	(2)	(2)
Automobile repair shops	113,425	2,281,995	53,097	367,828	351,067	43,445	104,439	96,656	2,074,500	45,912	330,842	373,202	36,245	92,537
Other automobile services, except repair	17,695	305,808	40,389	50,888	50,244	1,033	3,518	13,732	272,063	30,097	44,544	56,696	955	3,377
Repair services, except automobile	190,727	1,734,003	64,040	222,724	456,457	76,856	107,168	158,912	1,653,068	55,103	213,650	477,781	63,376	92,894
Amusement and recreation services	125,782	1,351,210	109,473	198,054	148,931	13,586	34,227	85,781	1,144,134	61,308	154,997	289,060	11,150	27,364
Motion pictures	6,976	142,887	6,611	21,918	18,264	874	1,303	5,171	123,166	4,903	18,587	24,094	824	1,287
Motion picture production, distribution, and related services	4,727	82,861	4,232	11,877	11,435	(2)	(2)	3,060	72,249	2,960	10,380	16,798	(2)	(2)
Motion picture theaters	2,249	60,026	2,379	10,041	6,829	758	153	2,111	50,917	1,943	8,207	7,296	758	153
Bowling alleys and billiard and pool parlors	9,662	182,627	13,460	27,466	32,177	3,446	3,761	8,753	174,438	11,160	25,381	34,224	3,353	3,455
Other amusement and recreation services	109,144	1,025,696	89,402	148,670	98,490	9,266	29,163	71,857	846,530	45,245	111,029	230,742	6,973	22,622
Medical services	419,170	11,112,788	357,575	1,433,452	6,034,723	11,664	14,112	397,643	10,964,752	339,332	1,384,189	6,066,237	10,804	13,850
Medical laboratories	1,610	49,559	1,248	12,085	17,230	(2)	(2)	1,474	49,325	1,199	12,007	17,349	(2)	(2)
Dental laboratories	5,989	149,985	3,933	45,358	43,956	1,386	1,883	5,939	149,962	3,932	45,358	43,966	1,386	1,883
Offices of physicians and surgeons	152,198	6,055,416	182,384	707,926	3,640,922	1,179	1,210	143,454	6,013,075	175,634	695,652	3,657,679	1,123	1,199
Offices of dentists and dental surgeons	83,070	2,788,756	89,240	360,487	1,443,354	1,639	1,380	80,899	2,778,093	86,754	358,907	1,445,109	1,439	1,279
Offices of osteopathic physicians	7,245	212,218	7,700	20,971	118,882	(2)	(2)	6,983	212,076	7,672	20,971	119,126	(2)	(2)
Offices of chiropractors	16,804	190,004	11,523	8,841	101,722	(2)	(2)	14,893	187,273	10,846	8,830	102,934	(2)	(2)
Registered and practical nurses	92,361	285,063	3,200	1,409	240,526	(2)	(2)	91,157	284,176	3,071	1,409	240,799	(2)	(2)
Hospitals, sanatoria, and convalescent and rest homes	17,246	556,534	34,888	192,408	71,368	437	319	14,815	472,030	27,795	157,392	79,844	236	200
Other medical services	42,647	825,253	23,459	83,967	356,763	5,355	8,953	38,029	818,742	22,429	83,663	359,431	5,153	8,928
Educational services	94,585	365,609	20,014	53,106	138,687	2,586	5,365	84,818	336,301	15,847	48,706	148,612	1,819	1,298
Legal services	130,573	2,576,324	64,446	315,248	1,403,699	(2)	(2)	117,913	2,545,019	61,140	308,408	1,419,800	(2)	(2)
Engineering and architectural services	58,304	1,061,852	27,760	286,489	351,080	1,096	1,917	49,584	1,035,651	25,225	276,938	366,324	779	1,172
Accounting, auditing, and bookkeeping services	105,856	749,713	29,314	128,054	393,252	(2)	(2)	96,252	735,325	27,116	122,364	399,419	(2)	(2)
Other services	94,195	655,476	22,642	43,971	276,436	6,120	22,844	66,015	624,271	16,036	38,620	307,523	3,936	19,013
Nature of business not allocable	45,874	510,962	14,682	42,433	93,112	6,560	33,674	35,090	469,535	10,810	38,952	106,112	4,075	23,686

[1]Net loss exceeds net profit.
[2]Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.
NOTE: Estimates are rounded and may not add to totals.
See text for explanatory statements and "Description of the Samples and Limitations of the Data."

Table 2.2--INCOME STATEMENT ITEMS FOR SELECTED INDUSTRIES

Item	All industries	Agriculture, forestry, and fisheries							Mining	Contract construction				Manufacturing	
		Total	Farms					Other agriculture, forestry, and fisheries		Total	General contractors	Special trade contractors	Contractors not allocable	Total	Food and kindred products
			Total	Field crop farms	Fruit, tree nut, and vegetable farms	Livestock farms	Farms, not elsewhere classified								
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
NUMBER OF BUSINESSES															
Businesses with and without net profit, total	9,086,714	3,172,739	3,020,492	1,103,107	149,655	1,568,862	198,868	152,246	42,696	689,842	130,535	545,499	13,807	179,649	9,840
Businesses with net profit	7,036,843	2,115,570	1,997,007	808,840	91,435	1,028,595	68,137	118,563	23,935	621,090	110,136	498,685	12,268	147,462	8,981
Businesses without net profit	2,049,871	1,057,168	1,023,484	294,267	58,220	540,266	130,731	33,684	18,761	68,752	20,399	46,814	1,539	32,188	859
BUSINESSES WITH AND WITHOUT NET PROFIT	(Thousand dollars)														
Business receipts	207,446,686	35,485,823	33,323,981	10,226,993	1,945,722	20,195,372	955,894	2,161,841	1,117,131	19,163,506	8,537,346	10,411,578	214,583	7,145,493	1,084,283
Business deductions, total	177,417,264	30,987,610	29,240,946	8,180,048	1,775,513	18,283,422	1,001,963	1,746,664	1,193,253	16,430,276	7,851,028	8,407,969	171,279	6,273,373	1,024,508
Cost of goods sold, total	120,090,602	20,553,384	19,729,694	4,718,650	1,227,742	13,136,478	646,824	823,690	203,112	11,856,409	6,292,766	5,444,880	118,763	4,132,813	798,500
Inventory, beginning-of-year	11,275,499	1,169,641	1,075,632	163,291	26,423	823,240	62,678	94,009	4,987	595,202	362,214	231,505	1,483	396,139	36,675
Merchandise purchased	86,171,989	5,256,646	4,730,704	396,260	27,925	4,177,628	128,891	525,942	65,410	3,581,516	1,314,988	2,229,445	37,083	2,524,050	723,027
Cost of labor	9,018,318	2,369,721	2,226,345	754,306	446,857	902,940	122,242	143,376	36,882	2,653,126	1,177,161	1,452,941	23,024	948,793	26,661
Materials and supplies	6,604,526	814,422	703,539	202,054	75,216	392,027	34,242	110,883	23,074	2,946,043	1,644,462	1,269,775	31,806	371,379	20,287
Other costs	18,831,564	12,226,055	12,189,222	3,389,535	677,870	7,754,713	367,104	36,833	78,637	2,650,996	2,138,345	484,477	28,174	289,154	26,348
Less: Inventory, end-of-year	11,811,243	1,283,088	1,195,735	186,792	26,543	914,074	68,326	87,351	5,879	570,471	344,402	223,264	2,806	396,696	34,496
Depreciation	8,313,713	3,822,928	3,692,710	1,365,134	190,531	2,014,281	122,764	130,219	100,621	535,336	193,642	334,075	7,620	264,130	23,032
Taxes	4,039,680	1,175,724	1,139,002	396,647	88,294	611,229	42,832	36,722	31,978	313,916	114,658	195,529	3,729	143,787	14,065
Rent	4,499,753	936,664	914,175	368,448	54,826	464,295	26,606	22,489	17,089	111,625	39,970	70,248	1,407	91,962	5,590
Repairs	3,230,658	1,700,681	1,634,859	634,826	87,244	869,069	43,716	65,826	18,757	201,066	78,595	118,707	3,764	102,855	8,467
Salaries and wages	13,273,272	217,044	15,014	717	333	4,414	9,550	202,030	85,020	1,441,215	403,719	1,027,024	10,472	597,401	78,359
Insurance	2,292,185	584,606	547,227	219,995	35,391	273,256	18,585	37,379	10,582	272,778	95,783	174,049	2,946	89,140	6,617
Legal and professional fees	746,968	8,362	1,923	74	48	364	1,437	6,439	10,605	53,261	26,129	26,760	372	24,861	1,465
Commissions	977,965	12,547	3,894	(1)	12	3,484	397	8,653	2,486	49,742	33,761	15,945	36	43,965	1,564
Amortization	23,880	2,633	2,533	358	923	1,194	58	100	391	565	324	241	-	3,847	39
Retirement plans	16,611	1,087	988	58	63	559	308	99	165	3,515	1,627	1,888	-	779	43
Interest	2,651,531	1,381,280	1,358,479	456,248	77,641	786,088	38,502	22,801	28,025	133,039	76,851	54,387	1,801	52,014	6,213
Bad debts	303,078	3,980	467	51	51	284	81	3,513	4,762	21,877	7,018	14,733	126	18,868	1,515
Casualty losses	62,357	2,256	213	-	-	35	178	2,043	2,356	3,373	1,848	1,525	-	1,194	(1)
Depletion	128,212	2,109	1,873	1,339	15	410	109	236	111,226	635	71	564	-	10,012	-
Other business deductions	16,766,839	582,331	197,904	17,504	12,402	117,982	50,016	384,427	566,079	1,431,924	484,267	927,415	20,242	695,752	79,031
Gross profit (less loss)	87,356,120	14,932,457	13,594,305	5,508,348	717,983	7,058,905	309,069	1,338,152	914,020	7,307,089	2,244,582	4,966,697	95,820	3,012,678	285,783
Net profit (less loss)	30,030,195	4,498,417	4,083,233	2,047,025	170,228	1,912,026	[2]46,046	415,184	[2]76,120	2,733,249	686,327	2,003,617	43,304	872,148	59,776
BUSINESSES WITH NET PROFIT															
Business receipts	185,385,032	29,261,178	27,418,715	8,889,272	1,529,222	16,323,176	677,045	1,842,465	655,610	17,549,570	7,508,057	9,852,722	188,792	6,633,254	1,017,458
Business deductions, total	151,330,757	22,764,332	21,412,374	6,407,446	1,208,833	13,293,303	502,792	1,351,958	532,914	14,648,216	6,726,500	7,779,831	141,885	5,674,728	952,474
Cost of goods sold, total	104,029,673	15,317,263	14,685,193	3,734,911	864,122	9,742,157	344,003	632,070	147,311	10,637,718	5,434,941	5,097,957	104,820	3,810,335	748,654
Inventory, beginning-of-year	9,397,913	796,177	771,408	154,177	20,361	560,947	35,923	24,769	4,680	506,532	304,186	201,045	1,301	341,969	36,046
Merchandise purchased	76,154,500	3,927,467	3,537,666	305,609	21,546	3,126,142	84,369	389,801	63,283	3,233,331	1,141,683	2,057,875	33,773	2,360,595	683,694
Cost of labor	7,757,698	1,685,043	1,561,538	606,058	314,190	578,636	62,654	123,505	25,760	2,467,752	1,058,960	1,391,040	17,752	869,100	24,301
Materials and supplies	5,745,045	610,425	525,173	157,367	58,131	287,374	22,301	85,252	13,514	2,675,499	1,443,680	1,206,336	25,483	326,381	17,072
Other costs	14,972,196	9,188,208	9,156,338	2,687,346	470,036	5,821,468	177,488	31,870	45,719	2,258,880	1,793,116	437,927	27,837	254,599	21,097
Less: Inventory, end-of-year	9,997,647	890,060	866,933	175,644	20,138	632,420	38,731	23,127	(1)	504,273	306,682	196,265	1,325	342,306	33,555
Depreciation	6,311,253	2,723,678	2,625,521	1,062,778	117,955	1,398,839	45,949	98,158	47,810	440,302	153,432	283,169	3,701	222,766	20,700
Taxes	3,328,139	853,859	825,391	309,414	54,125	441,903	19,949	28,468	18,831	282,838	100,125	179,905	2,808	128,785	12,874
Rent	3,826,598	699,737	682,544	292,631	39,777	335,437	14,699	17,193	8,429	97,320	34,734	61,589	997	80,406	4,655
Repairs	2,475,596	1,245,030	1,194,954	500,815	58,628	614,600	20,911	50,076	13,494	165,497	61,222	103,037	1,238	87,023	7,425
Salaries and wages	11,834,891	177,069	8,323	548	20	1,019	6,736	168,746	60,870	1,305,894	352,299	943,970	9,625	529,594	69,252
Insurance	1,902,664	431,535	401,723	174,215	25,411	192,965	9,132	29,812	7,683	246,953	84,083	160,861	2,009	78,245	5,912
Legal and professional fees	652,083	5,893	966	42	(1)	183	737	4,927	3,642	45,079	20,613	24,242	224	21,781	1,339
Commissions	838,603	9,915	3,018	-	-	2,940	78	6,897	1,836	45,041	30,209	14,800	32	41,393	1,342
Amortization	19,460	2,299	2,206	181	909	1,113	(1)	93	171	308	68	240	-	2,603	39
Retirement plans	15,769	751	653	39	60	363	191	98	55	3,485	1,611	1,874	-	722	39
Interest	1,793,693	878,172	863,024	319,461	41,506	488,524	13,533	15,148	6,310	95,567	48,741	46,105	721	41,399	5,469
Bad debts	224,839	1,247	96	51	-	11	34	1,151	286	17,551	4,669	12,792	90	12,090	1,174
Casualty losses	28,819	351	(1)	-	-	-	(1)	343	118	1,226	198	1,028	-	697	(1)
Depletion	73,432	1,375	1,150	921	(1)	122	100	225	61,030	635	71	564	-	6,746	-
Other business deductions	13,975,291	416,161	117,606	11,439	6,310	73,127	26,730	298,555	155,037	1,262,800	399,483	847,698	15,619	610,149	73,590
Gross profit	81,355,405	13,943,934	12,733,539	5,154,365	665,101	6,581,029	333,044	1,210,395	508,301	6,911,851	2,073,115	4,754,763	83,973	2,822,918	268,805
Net profit	34,054,949	6,496,998	6,006,487	2,481,901	320,402	3,029,924	174,260	490,511	122,699	2,901,370	781,562	2,072,900	46,908	958,547	64,986

Footnotes at end of table.

Table 2.2—INCOME STATEMENT ITEMS FOR SELECTED INDUSTRIES—Continued

Item	Manufacturing—Continued					Transportation, communication, electric, gas, and sanitary services							Wholesale and retail trade		
	Apparel and other fabricated textile products	Lumber and wood products, except furniture	Printing, publishing, and allied industries	Machinery, except electric	Other manufacturing	Total	Transportation					Communication, electric, gas, and sanitary services	Total	Wholesale trade	
							Total	Local transportation	Trucking and warehousing	Water transportation	Other transportation			Total	Groceries and related products
	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)
NUMBER OF BUSINESSES															
Businesses with and without net profit, total	5,911	48,768	25,064	20,991	69,076	296,361	274,670	54,604	199,395	6,225	14,445	21,691	1,812,872	280,547	39,205
Businesses with net profit	5,167	39,777	21,031	17,729	54,778	245,562	226,578	48,178	163,234	4,263	10,903	18,984	1,440,062	230,960	34,925
Businesses without net profit	745	8,991	4,032	3,262	14,299	50,799	48,092	6,426	36,161	1,962	3,543	2,707	372,809	49,586	4,280
BUSINESSES WITH AND WITHOUT NET PROFIT	(Thousand dollars)														
Business receipts	459,705	1,543,854	642,270	834,814	2,580,566	5,755,221	5,374,628	452,401	4,163,214	136,923	622,090	380,594	99,684,065	19,808,132	4,389,784
Business deductions, total	419,816	1,387,377	519,920	668,187	2,253,565	4,885,936	4,575,567	332,743	3,552,850	118,617	571,357	310,369	92,794,665	18,157,161	4,179,191
Cost of goods sold, total	307,811	720,071	275,243	421,356	1,609,832	1,211,033	1,128,050	38,245	739,301	41,173	309,331	82,983	74,589,575	15,222,169	3,660,059
Inventory, beginning-of-year	31,615	56,561	18,913	26,660	225,715	30,218	26,352	402	12,667	3,054	10,229	3,866	8,565,553	1,113 321	102,645
Merchandise purchased	150,171	385,568	119,869	138,333	1,007,082	666,055	616,177	5,210	362,335	22,900	225,732	49,878	70,555,821	14,113,515	3,501,720
Cost of labor	135,419	174,895	70,538	183,706	357,574	183,344	172,769	20,433	142,464	3,666	6,206	10,575	1,443,238	227,952	36,121
Materials and supplies	11,584	74,928	41,046	58,223	165,311	60,971	54,293	4,189	41,698	1,253	7,153	6,678	1,133,536	265,541	26,187
Other costs	12,179	79,315	44,343	46,834	80,135	297,345	279,509	8,354	188,532	13,667	68,956	17,836	1,891,328	640,012	84,213
Less: Inventory, end-of-year	33,155	51,196	19,466	32,397	225,986	26,897	21,048	(1)	8,394	3,367	8,944	5,849	8,999,884	1,138,173	90,826
Depreciation	4,165	104,320	23,053	40,778	68,782	521,447	497,306	45,451	424,770	10,457	16,628	24,141	1,293,571	224,176	42,025
Taxes	10,872	35,858	13,414	19,369	50,209	213,694	203,350	12,930	176,115	3,016	11,289	10,344	1,417,775	167,785	24,911
Rent	10,641	11,503	13,174	10,934	40,120	92,260	82,482	13,347	57,478	2,400	9,257	9,778	1,737,868	155,630	19,097
Repairs	1,946	58,523	6,755	4,849	22,315	363,646	348,079	25,467	300,001	12,161	10,450	15,567	458,653	78,518	15,289
Salaries and wages	42,833	183,116	67,727	64,838	160,528	687,779	614,723	68,962	468,650	23,678	53,433	73,056	6,090,911	754,772	197,889
Insurance	3,409	28,527	6,986	12,182	31,419	210,281	200,811	22,963	165,697	5,255	6,896	9,470	647,764	104,163	20,858
Legal and professional fees	1,524	2,968	3,041	4,596	11,267	20,138	17,636	1,654	13,164	412	2,406	2,502	197,729	30,006	4,624
Commissions	5,684	4,636	6,628	4,316	21,137	29,347	27,470	4,713	21,276	43	1,438	1,877	257,938	125,795	9,480
Amortization	(1)	189	2,452	105	1,055	240	143	-	(1)	(1)	137	97	7,586	2,481	63
Retirement plans	10	123	129	69	405	1,149	1,015	115	900	-	-	134	2,853	1,848	270
Interest	771	15,994	5,863	7,620	15,553	86,411	82,579	6,552	70,818	2,004	3,205	3,832	431,469	68,650	9,557
Bad debts	703	3,522	1,109	3,388	8,631	8,069	7,527	74	6,243	45	1,165	542	162,726	29,625	5,482
Casualty losses	(1)	424	145	130	485	4,741	4,574	273	4,152	87	62	167	29,400	3,645	918
Depletion	-	9,652	-	(1)	356	379	379	-	379	-	-	-	1,680	986	-
Other business deductions	29,441	207,954	94,200	73,654	211,472	1,435,325	1,359,444	91,997	1,103,904	17,882	145,661	75,881	5,467,179	1,186,917	168,672
Gross profit (less loss)	151,895	823,783	367,027	413,456	970,734	4,544,189	4,246,578	414,156	3,423,913	95,750	312,759	297,611	25,094,499	4,585,967	729,725
Net profit (less loss)	39,892	156,479	122,352	166,633	327,017	869,302	799,079	119,660	610,377	18,306	50,736	70,224	6,889,526	1,651,008	210,597
BUSINESSES WITH NET PROFIT															
Business receipts	452,590	1,353,965	618,150	787,900	2,403,191	4,962,895	4,608,524	393,261	3,529,270	133,594	552,399	354,371	89,514,864	17,622,829	3,775,312
Business deductions, total	410,392	1,175,364	487,688	614,129	2,034,681	3,996,358	3,721,394	266,943	2,851,610	110,350	492,491	274,964	81,913,455	15,859,892	3,547,593
Cost of goods sold, total	301,849	614,913	264,058	403,441	1,477,420	1,078,063	999,660	22,698	664,100	40,760	272,102	78,403	66,238,628	13,359,330	3,144,942
Inventory, beginning-of-year	27,498	48,905	16,774	24,441	188,305	21,862	18,034	56	6,228	3,054	8,696	3,828	7,303,566	917,672	83,758
Merchandise purchased	146,814	348,421	114,483	125,572	941,611	626,986	577,562	423	332,759	22,813	221,567	49,424	62,838,703	12,347,533	3,005,981
Cost of labor	133,440	130,723	68,969	181,911	329,756	157,807	147,563	11,268	126,680	3,458	6,157	10,244	1,267,116	216,039	31,029
Materials and supplies	10,810	61,644	38,963	54,779	143,113	47,313	42,280	4,077	29,922	1,189	7,092	5,033	911,986	212,050	24,769
Other costs	12,042	70,978	42,307	46,092	62,083	249,103	233,423	6,904	175,497	13,568	37,454	15,680	1,714,184	620,286	79,225
Less: Inventory, end-of-year	28,755	45,759	17,439	29,350	187,447	25,006	19,201	(1)	6,986	3,321	8,864	5,805	7,796,917	954,249	79,818
Depreciation	4,006	81,951	20,690	35,957	59,462	396,727	375,187	35,521	319,150	7,902	12,614	21,540	1,091,688	186,787	33,347
Taxes	10,666	29,647	12,558	17,924	45,116	171,624	162,953	9,979	141,060	2,670	9,244	8,671	1,242,003	150,420	19,151
Rent	10,204	8,978	12,377	9,976	34,216	80,158	72,595	12,462	50,587	1,956	7,590	7,563	1,497,381	131,857	15,715
Repairs	1,810	48,114	5,770	4,593	19,311	273,554	259,779	19,368	221,252	11,354	7,805	13,775	389,361	65,525	13,945
Salaries and wages	42,245	157,737	64,856	51,279	144,225	589,114	526,397	56,486	407,685	22,495	39,731	62,717	5,326,973	632,467	137,727
Insurance	3,246	23,961	6,277	10,808	28,041	165,911	157,680	19,007	128,249	4,756	5,668	8,231	562,577	88,738	16,475
Legal and professional fees	1,477	2,544	2,599	4,363	9,459	16,049	14,516	1,391	11,052	382	1,691	1,533	169,269	24,419	3,606
Commissions	5,602	4,226	5,609	4,296	20,318	27,617	25,961	4,479	20,039	37	1,406	1,656	221,581	113,994	9,389
Amortization	(1)	(1)	2,432	102	23	183	135	-	(1)	(1)	130	48	6,515	2,430	63
Retirement plans	10	91	127	57	398	1,138	1,004	104	900	-	-	134	2,764	1,809	263
Interest	654	10,863	5,197	6,583	12,633	66,499	63,181	5,230	53,486	1,860	2,605	3,318	349,788	53,272	6,140
Bad debts	641	3,301	985	766	5,223	7,119	6,630	57	5,777	28	768	489	132,777	23,040	3,982
Casualty losses	(1)	381	40	118	148	2,586	2,419	32	2,295	30	62	167	12,617	1,265	229
Depletion	-	6,386	-	(1)	356	379	379	-	379	-	-	-	1,633	939	-
Other business deductions	27,982	182,266	84,113	63,863	178,335	1,119,642	1,052,922	80,131	825,597	16,118	131,076	66,720	4,667,913	1,023,601	142,619
Gross profit	150,742	739,052	354,092	384,457	925,770	3,884,835	3,608,867	370,563	2,865,171	92,834	280,299	275,968	23,276,250	4,263,506	630,371
Net profit	42,201	178,603	130,463	173,775	368,520	966,554	887,148	126,320	677,672	23,245	59,911	79,406	7,601,516	1,762,971	227,725

Footnotes at end of table.

Table 2.2--INCOME STATEMENT ITEMS FOR SELECTED INDUSTRIES--Continued

Item	Wholesale trade—Continued			Wholesale and retail trade—Continued												
				Retail trade												
					Building materials, hardware, and farm equipment					Food stores			Automotive dealers and gasoline service stations			
	Farm products—raw materials	Machinery, equipment, and supplies	Other wholesale trade	Total	Total	Building materials dealers	Hardware stores	Farm equipment dealers	General merchandise stores	Total	Grocery stores, meat and fish markets, and fruit and vegetable markets	Other food stores	Total	Automobile and truck dealers	Gasoline service stations	Tire, battery, and accessory dealers, and automotive dealers, not elsewhere classified
	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)
NUMBER OF BUSINESSES																
Businesses with and without net profit, total	14,803	18,576	207,963	1,512,557	56,649	24,222	19,453	12,974	154,819	263,747	220,128	43,619	278,622	43,129	207,860	27,633
Businesses with net profit	10,544	14,445	171,046	1,195,436	45,821	19,283	16,743	9,795	118,554	219,611	181,849	37,762	224,174	31,111	173,028	20,035
Businesses without net profit	4,259	4,130	36,917	317,121	10,827	4,938	2,710	3,179	36,265	44,136	38,279	5,857	54,447	12,018	34,831	7,598
BUSINESSES WITH AND WITHOUT NET PROFIT	(Thousand dollars)															
Business receipts	4,060,093	1,020,455	10,337,800	78,610,283	4,512,366	1,445,831	1,106,122	1,960,413	3,541,022	17,122,689	15,715,696	1,406,993	23,691,049	6,368,816	15,405,810	1,916,423
Business deductions, total	3,994,160	882,145	9,101,665	73,433,569	4,251,159	1,345,018	1,004,984	1,901,157	3,263,962	16,263,198	15,008,959	1,254,239	22,626,119	6,205,503	14,629,568	1,791,048
Cost of goods sold, total	3,747,867	666,790	7,147,453	58,424,410	3,467,964	1,022,687	769,374	1,675,903	2,618,446	14,011,793	13,121,997	889,796	19,150,389	5,467,708	12,254,119	1,428,562
Inventory, beginning-of-year	144,428	89,388	776,860	7,313,380	1,016,402	200,789	327,664	487,949	544,892	953,808	915,631	38,177	1,500,116	695,491	476,707	327,918
Merchandise purchased	3,221,876	613,926	6,775,993	55,566,001	3,303,115	877,030	750,970	1,675,115	2,513,926	13,637,198	12,872,344	764,854	18,134,502	4,867,825	11,864,338	1,402,339
Cost of labor	16,395	18,444	156,992	1,182,526	100,150	45,097	22,184	32,869	29,748	146,080	79,663	66,417	289,579	94,162	166,229	29,188
Materials and supplies	174,779	13,366	51,209	859,407	70,650	64,790	1,985	3,875	28,660	155,377	104,935	50,442	187,237	57,190	105,775	24,272
Other costs	350,353	22,387	183,059	1,216,553	54,001	36,812	5,342	11,847	52,665	81,511	75,986	5,525	641,482	485,401	136,864	19,217
Less: Inventory, end-of-year	159,963	90,721	796,662	7,713,440	1,076,349	201,829	338,768	535,752	551,443	962,176	926,557	35,619	1,602,529	732,359	495,797	374,373
Depreciation	23,154	18,071	140,927	1,051,213	64,761	30,411	16,066	18,284	69,166	192,560	157,279	35,282	166,163	27,153	111,704	27,306
Taxes	11,900	8,493	122,481	1,227,682	64,638	23,924	22,722	17,992	52,556	216,240	189,013	27,227	243,733	50,060	168,137	25,536
Rent	6,589	14,363	115,581	1,566,572	43,201	15,961	20,993	6,247	57,255	194,192	149,308	44,884	412,151	33,812	355,006	23,333
Repairs	10,621	4,949	47,659	374,307	17,909	9,663	4,090	4,156	16,593	70,361	59,666	10,695	63,533	25,037	31,033	7,463
Salaries and wages	58,968	51,361	446,554	5,255,263	260,131	100,574	79,032	80,525	159,215	747,706	621,696	126,010	1,272,466	229,397	926,174	116,895
Insurance	9,531	6,833	66,941	533,080	40,403	16,755	12,184	11,464	22,158	78,806	66,640	12,166	132,049	29,974	85,245	16,830
Legal and professional fees	1,567	3,175	20,640	164,772	7,777	2,850	2,038	2,889	5,771	22,397	18,378	4,019	36,736	6,672	24,597	5,467
Commissions	5,852	13,614	96,849	125,253	9,805	7,078	1,331	1,396	21,941	2,646	1,981	665	26,885	16,610	3,442	6,833
Amortization	-	23	2,395	4,887	409	382	(1)	26	345	433	323	110	468	167	30	271
Retirement plans	-	38	1,540	957	91	82	(1)	(1)	32	248	228	20	168	65	85	18
Interest	9,906	5,427	43,760	354,529	30,104	10,131	8,974	10,999	16,704	43,919	37,773	6,146	91,230	46,681	27,674	16,875
Bad debts	3,188	3,107	17,848	126,478	11,521	5,861	2,788	2,872	7,905	12,411	12,163	248	50,618	17,499	27,165	5,954
Casualty losses	45	64	2,618	25,505	1,243	1,026	157	60	1,334	3,528	2,976	552	9,392	1,027	8,282	83
Depletion	-	-	986	693	254	254	-	-	43	-	-	-	(1)	-	(1)	-
Other business deductions	104,973	85,838	827,434	4,197,974	230,949	97,379	65,230	68,340	214,498	665,958	569,538	96,420	970,135	253,641	606,874	109,620
Gross profit (less loss)	312,225	353,665	3,190,352	20,185,877	1,044,399	423,143	336,746	284,510	922,574	3,110,896	2,593,699	517,197	4,540,666	901,108	3,151,699	487,859
Net profit (less loss)	65,936	138,311	1,236,165	5,176,801	261,213	100,817	101,139	59,257	277,065	859,500	706,745	152,754	1,064,949	163,316	776,255	125,378
BUSINESSES WITH NET PROFIT																
Business receipts	3,480,879	924,940	9,441,698	70,762,122	4,063,998	1,270,208	1,048,031	1,745,759	3,175,746	15,366,388	14,040,763	1,325,626	21,198,281	5,461,723	14,045,660	1,690,898
Business deductions, total	3,403,931	776,134	8,132,234	65,007,106	3,759,640	1,152,977	936,987	1,669,676	2,852,321	14,431,645	13,264,992	1,166,653	20,017,295	5,261,279	13,205,924	1,550,092
Cost of goods sold, total	3,198,646	596,746	6,418,996	52,043,951	3,079,322	878,125	722,787	1,478,410	2,315,219	12,490,028	11,658,318	831,710	16,978,401	4,650,331	11,090,096	1,237,974
Inventory, beginning-of-year	111,546	81,712	640,656	6,271,585	865,138	171,493	291,133	402,512	436,044	816,381	781,482	34,899	1,259,178	547,480	424,577	287,121
Merchandise purchased	2,710,726	545,990	6,084,836	49,710,123	2,991,220	785,981	710,129	1,495,110	2,232,690	12,206,846	11,492,044	714,802	16,107,957	4,173,159	10,735,451	1,199,347
Cost of labor	15,745	18,075	151,190	1,021,543	91,949	42,466	20,491	28,992	26,109	134,025	71,699	62,326	254,302	81,408	148,221	24,673
Materials and supplies	127,286	12,936	47,059	692,031	38,330	33,683	1,913	2,734	25,714	92,687	44,881	47,806	176,150	51,453	101,320	23,377
Other costs	346,848	22,192	172,021	1,065,600	34,836	20,190	5,330	9,316	47,916	78,319	73,131	5,188	549,328	397,572	133,341	18,415
Less: Inventory, end-of-year	113,504	84,159	676,768	6,716,922	942,148	175,687	306,207	460,254	453,253	838,227	804,917	33,310	1,368,519	600,741	452,817	314,961
Depreciation	19,496	14,700	119,245	890,424	53,960	24,711	14,656	14,593	55,629	165,391	133,976	31,415	144,726	23,979	97,676	23,071
Taxes	9,734	7,701	113,834	1,071,941	56,703	20,865	20,502	15,336	46,424	189,821	165,028	24,793	219,438	42,861	154,151	22,426
Rent	3,915	12,310	99,917	1,353,485	35,148	12,418	17,837	4,893	46,267	166,582	124,247	42,335	369,803	25,230	324,236	20,337
Repairs	9,582	3,710	38,288	319,408	16,103	9,015	3,659	3,429	13,764	61,473	51,580	9,893	52,015	18,743	27,269	6,003
Salaries and wages	54,423	43,590	396,727	4,625,720	226,685	83,827	73,168	69,690	142,208	650,758	535,114	115,644	1,132,746	198,757	829,499	104,490
Insurance	8,336	6,105	57,822	465,220	34,278	13,795	11,300	9,183	19,642	68,661	57,281	11,380	115,500	24,626	76,701	14,173
Legal and professional fees	1,219	2,289	17,305	142,789	6,548	2,200	1,799	2,549	4,610	19,365	15,605	3,760	32,187	5,476	21,882	4,829
Commissions	5,559	12,914	86,132	102,576	8,108	6,007	1,117	984	16,658	2,381	1,808	573	20,536	13,350	2,630	4,556
Amortization	-	14	2,353	3,877	383	356	(1)	26	306	210	101	109	375	85	30	260
Retirement plans	-	38	1,508	907	91	82	(1)	(1)	32	224	204	20	168	65	85	18
Interest	6,830	4,583	35,719	290,201	26,092	8,813	7,752	9,527	11,907	35,300	29,911	5,389	75,488	37,411	23,682	14,395
Bad debts	1,577	2,026	15,455	103,933	10,621	5,608	2,441	2,572	5,150	10,263	10,041	222	39,362	11,060	22,774	5,528
Casualty losses	45	64	927	11,265	1,065	848	157	60	347	2,307	1,757	550	1,950	586	1,332	32
Depletion	-	-	939	693	254	254	-	-	43	-	-	-	(1)	-	(1)	-
Other business deductions	84,569	69,345	727,068	3,580,727	204,280	86,054	59,806	58,420	174,118	568,881	480,020	88,861	834,602	208,720	533,881	92,001
Gross profit	282,233	328,195	3,022,707	18,718,178	984,674	392,083	325,242	267,349	860,528	2,876,362	2,382,446	493,916	4,219,887	811,394	2,955,570	452,923
Net profit	76,950	148,807	1,309,490	5,755,089	304,362	117,234	111,045	76,083	323,429	934,749	775,778	158,971	1,181,006	200,447	839,750	140,809

Footnotes at end of table.

Table 2.2--INCOME STATEMENT ITEMS FOR SELECTED INDUSTRIES--Continued

Item	Wholesale and retail trade—Continued							Finance, insurance, and real estate							
	Retail trade—Continued						Wholesale and retail trade not allocable	Total	Finance			Insurance agents, brokers, and service	Real estate		
	Apparel and accessory stores	Furniture, home furnishings, and equipment stores	Eating and drinking places	Drug stores and proprietary stores	Liquor stores	Other retail trade			Total	Security and commodity brokers, dealers, exchanges, and services	Other finance		Total	Real estate operators (except developers) and lessors of buildings	Other real estate
	(47)	(48)	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)	(61)
NUMBER OF BUSINESSES															
Businesses with and without net profit, total	56,965	77,933	290,277	30,206	25,978	277,362	19,768	575,942	29,652	22,287	7,365	183,392	362,898	19,095	343,803
Businesses with net profit	45,229	65,040	226,466	27,027	21,216	202,297	13,666	463,544	21,419	16,742	4,678	163,635	278,489	10,676	267,814
Businesses without net profit	11,736	12,893	63,811	3,179	4,762	75,065	6,102	112,398	8,233	5,546	2,687	19,757	84,408	8,419	75,989
BUSINESSES WITH AND WITHOUT NET PROFIT	(Thousand dollars)														
Business receipts	3,110,695	3,897,642	9,809,306	2,999,860	2,213,886	7,711,770	1,265,650	6,593,529	736,058	641,524	94,534	2,397,989	3,459,483	298,498	3,160,985
Business deductions, total	2,822,783	3,533,158	8,925,916	2,700,792	2,072,262	6,974,220	1,203,935	4,442,176	587,793	512,108	75,685	1,360,917	2,493,466	291,270	2,202,196
Cost of goods sold, total	2,094,426	2,617,326	5,424,368	2,057,592	1,744,175	5,237,931	942,996	1,248,777	310,874	302,592	8,282	319,852	618,051	17,332	600,719
Inventory, beginning-of-year	771,761	541,545	187,071	541,650	222,092	1,034,043	138,852	80,391	5,152	4,907	245	1,950	73,289	1,413	71,876
Merchandise purchased	2,061,139	2,440,731	4,893,202	2,015,728	1,685,042	4,881,418	876,305	435,362	246,198	242,832	3,366	61,406	127,758	2,040	125,718
Cost of labor	45,565	115,842	286,010	25,686	2,466	141,400	32,760	99,817	787	297	490	53,620	45,410	1,913	43,497
Materials and supplies	11,779	51,908	172,329	16,114	13,122	152,231	8,588	181,995	3,084	877	2,207	23,918	154,993	2,123	152,870
Other costs	33,970	87,645	78,543	12,635	46,770	127,331	34,763	529,497	61,868	59,056	2,812	179,010	288,619	10,373	278,246
Less: Inventory, end-of-year	829,784	620,345	192,788	554,220	225,320	1,098,486	148,271	78,289	(1)	5,378	838	(1)	72,019	(1)	71,489
Depreciation	33,773	57,555	269,851	34,472	21,567	141,345	18,182	327,432	18,716	15,213	3,503	64,040	244,677	76,134	168,543
Taxes	49,665	61,300	328,826	55,120	47,874	107,730	22,308	150,919	9,207	7,940	1,267	18,551	123,161	26,860	96,301
Rent	120,314	81,899	374,206	63,145	35,410	184,799	15,666	152,634	9,986	7,150	2,836	61,583	81,065	10,142	70,923
Repairs	10,937	16,914	110,004	9,248	9,104	49,704	5,828	63,956	5,896	5,378	518	10,105	47,955	10,644	37,311
Salaries and wages	255,879	296,448	1,376,868	304,358	107,357	474,835	80,876	345,788	29,404	21,246	8,158	196,687	119,697	14,805	104,892
Insurance	26,448	36,886	96,753	22,058	13,242	64,277	10,521	69,289	4,255	3,222	1,033	20,285	44,749	6,699	38,050
Legal and professional fees	8,262	9,216	39,236	8,677	6,623	20,077	2,951	48,764	8,010	5,911	2,099	11,191	29,563	2,399	27,164
Commissions	3,034	14,504	4,242	110	1,105	40,981	6,890	453,252	46,021	39,890	6,131	135,049	272,182	4,803	267,379
Amortization	588	293	869	460	447	575	218	4,496	1,221	1,200	21	2,744	531	242	289
Retirement plans	(1)	23	111	62	(1)	215	48	802	17	17	-	672	113	25	88
Interest	15,198	23,335	66,866	11,537	9,426	46,210	8,290	209,701	26,510	16,550	9,960	20,152	163,039	60,828	102,211
Bad debts	4,252	15,881	4,561	3,726	693	14,910	6,623	40,730	13,214	2,493	10,721	18,466	9,050	870	8,180
Casualty losses	839	103	6,205	372	194	2,295	250	4,717	68	64	(1)	768	3,881	361	3,520
Depletion	-	98	(1)	-	-	287	(1)	1,041	920	920	-	36	85	(1)	76
Other business deductions	199,164	301,377	822,942	129,856	75,046	588,049	82,288	1,319,880	103,476	82,322	21,154	480,737	735,667	59,117	676,550
Gross profit (less loss)	1,016,270	1,280,318	4,384,940	942,266	469,710	2,473,838	322,655	5,344,755	425,184	338,932	86,252	2,078,140	2,841,431	281,165	2,560,266
Net profit (less loss)	287,916	364,494	883,399	299,070	141,627	737,572	61,717	2,151,435	148,277	129,423	18,854	1,037,098	966,061	7,227	958,833
BUSINESSES WITH NET PROFIT															
Business receipts	2,901,519	3,668,700	8,568,320	2,831,447	2,029,557	6,958,168	1,129,913	5,982,464	607,783	530,149	77,632	2,359,282	3,015,401	193,058	2,822,343
Business deductions, total	2,584,762	3,271,098	7,563,311	2,523,168	1,879,998	6,123,868	1,046,457	3,594,256	415,534	373,373	42,161	1,298,742	1,879,980	143,881	1,736,099
Cost of goods sold, total	1,921,049	2,436,730	4,646,404	1,938,119	1,581,441	4,657,238	835,347	1,090,510	261,809	254,506	7,303	317,871	510,830	13,306	497,524
Inventory, beginning-of-year	702,598	474,351	159,446	491,846	204,467	862,136	114,309	57,830	1,246	1,001	245	1,950	54,634	910	53,724
Merchandise purchased	1,896,609	2,265,118	4,228,107	1,905,638	1,525,368	4,350,570	781,047	365,540	203,793	201,058	2,735	61,172	100,575	1,634	98,941
Cost of labor	41,349	104,725	217,455	25,423	2,185	124,021	29,534	88,745	747	257	490	53,188	34,810	1,377	33,433
Materials and supplies	8,802	44,892	140,254	16,080	13,068	136,054	7,905	165,654	3,053	846	2,207	23,753	138,848	588	138,260
Other costs	29,854	86,168	66,705	12,623	46,661	113,190	28,298	463,499	55,090	53,156	1,934	177,810	230,599	8,992	221,607
Less: Inventory, end-of-year	758,159	538,524	165,564	513,489	210,310	928,730	125,746	50,761	(1)	1,814	308	(1)	48,636	(1)	48,442
Depreciation	28,973	52,406	222,856	31,069	18,561	116,854	14,477	209,864	12,414	10,431	1,983	58,941	138,510	30,858	107,651
Taxes	45,390	57,057	273,235	47,887	42,701	93,285	19,642	110,614	5,874	4,968	906	17,918	86,822	15,802	71,020
Rent	105,866	74,054	310,958	57,851	32,009	154,947	12,039	129,463	7,162	5,648	1,514	58,540	63,761	6,590	57,171
Repairs	9,927	15,784	91,651	8,515	8,336	41,840	4,428	39,595	3,539	3,126	413	9,097	26,959	4,727	22,232
Salaries and wages	240,693	271,749	1,163,247	274,971	100,232	422,431	68,786	306,666	19,777	13,751	6,026	191,861	95,028	8,358	86,670
Insurance	24,417	33,875	80,559	20,523	12,357	55,408	8,619	54,742	3,029	2,224	805	19,296	32,417	3,616	28,801
Legal and professional fees	7,511	8,406	32,834	8,143	6,097	17,088	2,061	32,058	3,244	2,126	1,118	9,822	18,992	1,215	17,777
Commissions	2,907	14,214	3,617	108	935	33,112	5,011	382,889	10,687	10,329	358	130,362	241,840	3,978	237,862
Amortization	477	287	493	460	438	448	208	4,197	1,201	1,180	21	2,725	271	33	238
Retirement plans	(1)	22	86	62	(1)	215	48	742	(1)	(1)	-	672	61	25	36
Interest	13,386	20,833	53,612	10,213	8,478	34,892	6,315	101,454	12,019	7,159	4,860	18,160	71,275	20,027	51,248
Bad debts	4,035	14,834	3,261	3,498	629	12,280	5,804	23,159	2,221	175	2,046	15,489	5,449	161	5,288
Casualty losses	297	99	3,043	368	190	1,599	87	1,539	50	47	(1)	620	869	(1)	861
Depletion	-	98	(1)	-	-	287	(1)	868	857	857	-	(1)	(1)	(1)	(1)
Other business deductions	179,828	270,650	677,447	121,382	67,594	481,945	63,585	1,105,902	71,645	56,839	14,806	447,362	586,895	35,176	551,719
Gross profit	980,470	1,231,972	3,921,917	893,325	448,115	2,300,928	294,566	4,891,958	345,974	275,644	70,330	2,041,414	2,504,570	179,752	2,324,818
Net profit	316,760	397,610	1,005,017	308,280	149,561	834,318	83,456	2,388,283	192,259	156,783	35,476	1,060,566	1,135,458	49,178	1,086,280

Footnotes at end of table.

Item	Services														
	Total	Hotels, rooming houses, camps, and other lodging places			Personal services				Business services	Automobile and other repair services					Amusement and recreation services
		Total	Hotels, tourist courts, and motels	Other lodging places	Total	Laundries, laundry services, cleaning and dyeing plants	Beauty and barber shops	Other personal services		Total	Automobile parking, repair, and services			Repair services, except automobile	
											Total	Automobile repair shops	Automobile parking and services, except repair		
	(62)	(63)	(64)	(65)	(66)	(67)	(68)	(69)	(70)	(71)	(72)	(73)	(74)	(75)	(76)
NUMBER OF BUSINESSES															
Businesses with and without net profit, total	2,270,739	109,927	49,965	59,962	543,517	92,961	322,490	128,066	262,745	326,084	135,357	113,425	21,932	190,727	125,782
Businesses with net profit	1,944,528	68,168	30,904	37,263	485,233	73,980	299,064	112,189	220,347	272,774	113,862	96,656	17,206	158,912	85,781
Businesses without net profit	326,211	41,760	19,061	22,699	58,284	18,981	23,427	15,876	42,399	53,309	21,494	16,768	4,726	31,815	40,000
BUSINESSES WITH AND WITHOUT NET PROFIT	(Thousand dollars)														
Business receipts	31,990,956	1,435,175	908,818	526,357	5,317,692	1,635,969	2,379,404	1,302,320	2,960,281	4,404,838	2,670,835	2,281,995	388,840	1,734,003	1,351,210
Business deductions, total	19,992,126	1,298,523	829,089	469,434	3,869,693	1,350,880	1,560,554	958,259	2,165,032	3,532,448	2,254,898	1,930,928	323,970	1,277,550	1,202,291
Cost of goods sold, total	6,013,068	247,490	129,711	117,779	1,250,863	404,705	419,227	426,931	836,262	2,123,135	1,381,136	1,287,749	93,387	741,999	310,535
Inventory, beginning-of-year	397,770	18,196	4,995	13,201	84,007	14,748	14,282	54,977	23,521	200,566	101,645	97,713	3,932	98,921	30,667
Merchandise purchased	2,847,959	184,061	85,600	98,461	400,511	74,956	86,142	239,413	330,953	1,439,352	964,897	928,709	36,188	474,455	200,873
Cost of labor	1,268,907	29,488	22,073	7,415	412,754	173,086	197,054	42,614	200,380	301,402	189,608	167,970	21,638	111,794	31,460
Materials and supplies	1,053,804	19,013	12,649	6,364	272,374	75,431	120,831	76,112	118,841	275,038	145,976	138,885	7,091	129,062	23,882
Other costs	861,008	15,766	9,973	5,793	159,823	75,288	16,569	67,966	186,931	122,166	87,226	58,913	28,313	34,940	57,879
Less: Inventory, end-of-year	416,365	19,032	5,579	13,454	78,602	8,803	15,650	54,149	24,363	215,381	108,213	104,439	3,774	107,168	34,227
Depreciation	1,433,567	225,558	149,664	75,894	282,145	131,549	73,101	77,495	133,431	161,210	97,170	53,097	44,073	64,040	109,473
Taxes	586,049	90,930	60,693	30,237	122,002	41,731	52,665	27,606	52,466	90,176	60,436	47,467	12,969	29,740	32,253
Rent	1,350,466	42,099	26,016	16,083	349,601	108,860	190,785	49,956	81,838	134,911	89,003	58,618	30,385	45,908	59,023
Repairs	315,578	62,559	39,697	22,862	72,709	39,166	18,871	14,672	27,414	39,340	24,349	12,462	11,887	14,991	25,633
Salaries and wages	3,780,171	149,933	111,137	38,796	767,777	216,578	451,658	99,541	373,223	355,746	244,816	199,858	44,958	110,930	166,594
Insurance	402,942	38,832	26,011	12,821	73,135	33,276	20,876	18,983	37,635	70,576	45,616	34,823	10,793	24,960	21,566
Legal and professional fees	381,498	7,920	5,046	2,874	22,040	6,106	9,207	6,727	18,947	13,911	8,847	7,225	1,622	5,064	18,810
Commissions	126,969	1,486	970	516	16,904	4,330	7,536	5,038	25,254	9,608	5,282	3,941	1,341	4,326	35,471
Amortization	4,094	265	231	34	1,174	216	913	45	659	308	305	196	109	(1)	284
Retirement plans	6,194	-	-	-	222	75	42	105	267	464	285	95	190	179	69
Interest	326,456	95,717	66,765	28,952	56,310	23,600	15,438	17,272	25,277	36,797	27,646	14,502	13,144	9,151	17,306
Bad debts	41,319	1,252	845	407	5,604	799	458	4,347	9,267	14,031	9,028	7,883	1,145	5,003	1,620
Casualty losses	14,063	654	275	379	1,737	1,191	434	112	1,989	1,505	1,031	957	74	474	2,303
Depletion	1,126	-	-	-	28	-	28	-	95	-	-	-	-	-	28
Other business deductions	5,208,576	333,829	212,029	121,800	847,440	338,698	299,315	209,427	541,008	480,730	259,948	202,056	57,892	220,782	401,326
Gross profit (less loss)	25,977,892	1,187,684	779,106	408,578	4,066,825	1,231,262	1,960,175	875,388	2,124,020	2,281,699	1,289,698	994,245	295,453	992,001	1,040,675
Net profit (less loss)	11,999,126	136,660	79,732	56,927	1,448,001	285,089	818,850	344,062	795,263	872,397	415,939	351,067	64,872	456,457	148,931
BUSINESSES WITH NET PROFIT															
Business receipts	30,355,662	1,140,023	724,274	415,749	5,015,039	1,484,501	2,280,650	1,249,887	2,755,920	4,059,227	2,406,159	2,074,500	331,659	1,653,068	1,144,134
Business deductions, total	17,843,075	922,711	597,757	324,954	3,507,917	1,169,135	1,446,084	892,698	1,887,785	3,135,919	1,960,627	1,701,297	259,330	1,175,292	855,085
Cost of goods sold, total	5,456,224	188,211	101,469	86,742	1,167,479	364,987	393,523	408,969	755,337	1,890,471	1,202,492	1,127,100	75,392	687,979	261,006
Inventory, beginning-of-year	343,516	14,611	4,068	10,543	79,593	13,102	13,496	52,995	16,889	175,028	90,299	86,602	3,697	84,729	23,956
Merchandise purchased	2,519,525	138,574	67,024	71,550	371,332	62,012	79,327	229,993	285,502	1,274,926	839,251	815,652	23,599	435,675	183,752
Cost of labor	1,182,485	22,840	17,570	5,270	389,548	163,182	185,411	40,955	189,061	270,417	164,898	146,830	18,068	105,519	24,071
Materials and supplies	976,238	14,325	9,639	4,686	253,392	66,305	113,941	73,146	113,851	245,711	124,531	119,242	5,289	121,180	16,533
Other costs	793,473	11,347	7,399	3,948	148,688	68,545	15,983	64,160	168,455	113,384	79,609	51,311	28,298	33,775	40,057
Less: Inventory, end-of-year	358,992	13,482	4,229	9,253	75,069	8,156	14,634	52,279	18,419	188,989	96,095	92,537	3,558	92,894	27,364
Depreciation	1,167,608	147,520	101,303	46,216	238,786	102,001	66,350	70,434	102,017	133,284	78,180	45,912	32,268	55,103	61,307
Taxes	514,520	65,491	45,626	19,865	111,411	36,907	48,663	25,841	45,307	80,826	53,254	43,122	10,132	27,572	24,746
Rent	1,227,098	31,820	18,835	12,985	309,143	86,936	177,257	44,950	68,462	118,913	77,571	50,996	26,575	41,342	48,938
Repairs	257,498	42,033	27,830	14,203	61,976	31,478	17,359	13,139	21,464	34,160	20,833	11,007	9,826	13,327	16,729
Salaries and wages	3,513,649	113,216	84,499	28,717	710,551	195,944	422,945	91,662	338,008	328,267	220,135	184,012	36,123	108,132	130,927
Insurance	350,894	26,928	18,389	8,539	65,850	28,947	19,233	17,670	31,452	62,573	39,659	31,527	8,132	22,914	11,572
Legal and professional fees	357,096	5,259	3,251	2,008	19,611	5,079	8,231	6,301	14,955	12,658	7,904	6,641	1,263	4,754	15,699
Commissions	106,833	991	583	408	14,972	3,822	6,302	4,848	22,321	7,826	4,382	3,385	997	3,444	25,717
Amortization	3,182	59	53	(1)	868	216	614	38	557	176	173	121	52	(1)	138
Retirement plans	6,047	-	-	-	222	75	42	105	258	452	273	83	190	179	38
Interest	252,030	63,090	45,039	18,051	44,407	18,520	10,441	15,446	18,192	32,169	24,461	13,333	11,128	7,708	10,222
Bad debts	30,209	437	320	117	5,223	711	437	4,075	4,719	10,575	5,953	5,769	184	4,622	1,291
Casualty losses	9,678	201	82	119	1,382	864	418	100	964	1,444	1,001	931	70	443	457
Depletion	764	-	-	-	-	-	-	-	19	-	-	-	-	-	-
Other business deductions	4,589,761	237,457	150,478	86,979	756,037	292,648	274,269	189,120	463,755	422,129	224,357	177,359	46,998	197,772	246,297
Gross profit	24,899,445	951,812	622,805	329,007	3,847,555	1,119,512	1,887,125	840,918	2,000,583	2,168,755	1,203,668	947,400	256,268	965,087	883,130
Net profit	12,512,870	217,316	126,519	90,797	1,507,121	315,366	834,566	357,189	868,146	923,315	445,533	373,202	72,331	477,781	289,060

Footnotes at end of table.

Table 2.2--INCOME STATEMENT ITEMS FOR SELECTED INDUSTRIES--Continued

Item	Services—Continued											
	Medical services						Educational services	Legal services	Engineering and architectural services	Accounting, auditing, and bookkeeping services	Other services	Nature of business not allocable
	Total	Offices of physicians and surgeons	Officers of dentists and dental surgeons	Registered and practical nurses	Hospitals, sanatoria, and convalescent and rest homes	Other medical services						
	(77)	(78)	(79)	(80)	(81)	(82)	(83)	(84)	(85)	(86)	(87)	(88)
NUMBER OF BUSINESSES												
Businesses with and without net profit, total	419,170	152,198	83,070	92,361	17,246	74,295	94,585	130,573	58,304	105,856	94,195	45,874
Businesses with net profit	397,643	143,454	80,899	91,157	14,815	67,316	84,818	117,913	49,584	96,252	66,015	35,090
Businesses without net profit	21,528	8,744	2,171	1,204	2,431	6,978	9,767	12,660	8,719	9,604	28,181	10,785
BUSINESSES WITH AND WITHOUT NET PROFIT	(Thousand dollars)											
Business receipts	11,112,788	6,055,416	2,788,756	285,063	556,534	1,427,019	365,609	2,576,324	1,061,852	749,713	655,476	510,962
Business deductions, total	5,078,217	2,414,592	1,345,428	44,541	485,165	788,491	226,930	1,172,670	710,784	356,483	379,055	417,849
Cost of goods sold, total	770,943	188,147	232,516	2,343	82,522	265,415	36,242	112,259	186,341	20,438	118,560	282,431
Inventory, beginning-of-year	16,717	1,327	1,262	(1)	606	13,518	4,168	186	1,930	912	16,900	35,598
Merchandise purchased	204,020	34,950	18,054	250	30,164	120,602	13,191	1,511	10,692	513	62,282	239,170
Cost of labor	157,266	45,583	39,424	695	27,834	43,730	10,269	19,219	81,975	12,579	12,115	14,490
Materials and supplies	276,208	79,780	96,161	483	17,971	81,813	8,126	7,224	24,297	2,667	26,134	19,302
Other costs	130,842	27,716	78,995	945	6,266	16,920	5,854	84,310	69,365	4,098	23,974	7,544
Less: Inventory, end-of-year	14,112	1,210	1,380	(1)	319	11,168	5,365	(1)	1,917	(1)	22,844	33,674
Depreciation	357,575	182,384	89,240	3,200	34,888	47,862	20,014	64,446	27,760	29,314	22,642	14,682
Taxes	137,717	62,391	33,799	580	23,356	17,591	6,294	22,184	16,412	9,569	6,046	5,838
Rent	456,602	256,749	117,224	1,109	13,556	67,964	17,137	120,841	28,405	31,350	28,659	9,185
Repairs	58,386	24,792	13,442	675	11,762	7,715	5,647	9,243	6,247	4,498	3,902	5,466
Salaries and wages	1,276,187	662,343	321,063	714	164,574	127,493	42,836	296,029	204,514	115,475	31,857	27,943
Insurance	118,146	71,469	20,797	1,255	10,332	14,293	4,558	16,565	10,587	7,375	3,967	4,803
Legal and professional fees	187,067	86,212	79,092	1,039	5,543	15,181	1,971	52,361	48,647	4,756	5,068	1,750
Commissions	14,991	10,283	2,691	544	510	963	3,477	4,207	5,476	845	9,250	1,719
Amortization	897	462	257	-	39	139	16	37	249	153	52	28
Retirement plans	3,992	2,817	524	20	376	255	-	789	217	152	22	67
Interest	66,931	22,583	18,034	202	16,659	9,453	3,788	10,414	6,909	4,653	2,354	3,136
Bad debts	5,006	2,070	552	81	884	1,419	162	2,710	806	567	294	747
Casualty losses	1,184	893	124	17	13	137	1,349	2,228	483	38	593	257
Depletion	124	26	93	-	-	(1)	-	330	445	(1)	70	(1)
Other business deductions	1,622,473	840,971	415,980	32,764	120,151	212,607	83,439	458,028	167,287	127,297	145,719	59,793
Gross profit (less loss)	10,341,854	5,867,276	2,556,238	282,720	474,012	1,161,608	329,366	2,464,066	875,511	729,276	536,916	228,531
Net profit (less loss)	6,034,723	3,640,922	1,443,354	240,526	71,368	638,553	138,687	1,403,699	351,080	393,252	276,436	93,112
BUSINESSES WITH NET PROFIT												
Business receipts	10,964,752	6,013,075	2,778,093	284,176	472,030	1,417,378	336,301	2,545,019	1,035,651	735,325	624,271	469,535
Business deductions, total	4,898,669	2,355,493	1,333,010	43,381	392,186	774,599	187,698	1,125,263	669,337	335,928	316,763	363,423
Cost of goods sold, total	754,399	185,425	232,109	2,296	70,538	264,031	23,379	110,205	177,526	19,535	108,676	253,621
Inventory, beginning-of-year	16,388	1,254	1,262	(1)	404	13,464	513	186	1,384	111	14,857	21,781
Merchandise purchased	193,294	33,775	18,054	250	21,214	120,001	4,036	1,445	9,948	511	56,205	219,070
Cost of labor	155,840	44,759	39,394	695	27,280	43,712	9,417	19,181	78,674	12,389	11,047	13,890
Materials and supplies	273,587	79,516	95,718	478	16,346	81,529	5,725	6,855	20,163	2,599	23,497	18,035
Other costs	129,142	27,321	78,959	903	5,495	16,464	4,986	82,727	68,528	4,075	22,084	4,531
Less: Inventory, end-of-year	13,850	1,199	1,279	(1)	200	11,137	1,298	(1)	1,172	(1)	19,013	23,686
Depreciation	339,332	175,634	86,754	3,071	27,795	46,079	15,847	61,140	25,225	27,116	16,036	10,810
Taxes	130,379	60,423	33,469	572	18,560	17,355	5,433	21,316	15,481	8,847	5,283	5,065
Rent	442,952	249,592	115,592	945	11,084	65,739	14,603	115,875	24,996	29,364	22,032	6,606
Repairs	55,093	23,252	13,298	674	10,348	7,521	4,278	8,582	5,631	4,099	3,453	4,544
Salaries and wages	1,228,352	650,894	319,513	714	130,112	127,119	39,289	289,227	198,264	109,975	27,573	25,062
Insurance	112,410	68,718	20,469	1,217	8,049	13,957	3,854	15,864	10,123	6,868	3,400	4,124
Legal and professional fees	183,122	83,629	78,568	1,036	5,109	14,780	1,817	51,097	44,360	4,607	3,911	1,216
Commissions	14,969	10,281	2,691	544	490	963	2,474	4,172	5,340	563	7,488	1,498
Amortization	896	462	257	-	38	139	16	35	245	152	40	(1)
Retirement plans	3,926	2,768	524	20	359	255	-	785	194	152	20	65
Interest	59,886	21,166	17,767	192	11,419	9,342	2,753	9,440	5,915	4,130	1,826	2,474
Bad debts	3,975	2,043	552	80	123	1,177	147	2,357	803	480	202	401
Casualty losses	1,179	889	124	17	13	136	1,349	2,207	375	38	82	(1)
Depletion	124	26	93	-	-	(1)	-	157	388	(1)	70	(1)
Other business deductions	1,567,680	820,293	411,231	32,004	98,151	206,001	72,461	432,805	154,473	119,996	116,671	47,926
Gross profit	10,210,362	5,827,656	2,545,982	281,880	401,493	1,153,351	312,922	2,434,815	858,124	715,791	515,596	215,913
Net profit	6,066,237	3,657,679	1,445,109	240,799	79,844	642,805	148,612	1,419,800	366,324	399,419	307,523	106,112

[1]Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.
[2]Net loss exceeds net profit.
NOTE: Estimates are rounded and may not add to totals.
See text for explanatory statements and "Description of the Samples and Limitations of the Data."

Table 2.3—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, DEPRECIATION, PAYROLL, NET PROFIT, AND INVENTORY, BY SELECTED INDUSTRIES, AND SIZE OF BUSINESS RECEIPTS

Selected industry and size of business receipts	Businesses with and without net profit							Businesses with net profit						
	Number of businesses	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Payroll (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Inventory, end-of-year		Number of businesses	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Payroll (Thousand dollars)	Net profit (Thousand dollars)	Inventory, end-of-year	
						Number of businesses	Amount (Thousand dollars)						Number of businesses	Amount (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
ALL INDUSTRIES														
Total	9,086,715	207,446,712	8,313,734	22,291,618	30,030,197	1,688,652	11,811,269	7,036,835	185,385,057	6,311,292	19,592,602	34,054,978	1,372,681	9,997,667
Under $5,000	3,958,913	7,594,374	911,831	338,815	1,154,320	291,629	329,560	2,646,739	5,689,500	348,666	154,064	2,582,233	160,586	122,971
$5,000 under $10,000	1,375,649	9,895,493	826,687	548,635	2,836,305	172,702	341,752	1,161,662	8,359,482	570,543	373,323	3,278,415	134,083	234,506
$10,000 under $25,000	1,717,848	27,758,581	2,039,198	2,290,188	6,890,524	339,181	1,083,442	1,507,621	24,463,137	1,630,921	1,878,339	7,526,288	281,935	807,205
$25,000 under $50,000	938,583	33,042,780	1,651,415	3,720,532	7,254,594	323,815	1,621,842	850,835	29,946,685	1,401,763	3,265,110	7,696,374	284,724	1,276,065
$50,000 under $100,000	567,851	39,434,679	1,276,818	4,925,705	6,463,961	291,531	2,303,709	518,652	36,018,928	1,063,544	4,415,003	6,815,122	266,808	2,024,145
$100,000 under $200,000	256,066	35,170,789	772,592	4,711,994	3,331,546	171,406	2,381,434	234,529	32,151,459	650,519	4,320,001	3,563,685	159,409	2,169,244
$200,000 under $500,000	103,245	30,165,420	503,368	3,738,220	1,707,583	73,760	2,282,492	93,701	27,337,966	424,444	3,379,168	1,862,954	68,040	2,065,813
$500,000 under $1,000,000	19,791	13,378,306	177,437	1,214,933	438,280	13,799	855,973	17,788	12,032,725	144,271	1,116,035	491,492	12,917	804,734
$1,000,000 or more	6,252	11,006,290	109,640	792,349	182,283	4,910	599,413	5,308	9,385,175	76,621	691,559	238,415	4,179	492,984
Receipts not reported	142,517	-	44,748	10,247	[1]229,199	5,919	11,652	-	-	-	-	-	-	-
AGRICULTURE, FORESTRY, AND FISHERIES														
Total	3,172,737	35,485,824	3,822,931	2,586,762	4,498,420	101,968	1,283,091	2,115,571	29,261,177	2,723,684	1,862,113	6,497,001	67,681	890,062
Under $5,000	1,638,192	3,067,459	547,282	194,659	[1]191,562	29,256	66,071	889,819	1,969,835	166,563	76,012	702,587	12,157	23,735
$5,000 under $10,000	507,342	3,667,793	479,476	186,308	640,790	14,827	84,404	403,796	2,927,219	323,076	116,127	871,296	10,674	55,899
$10,000 under $25,000	627,885	9,968,498	1,215,935	538,256	1,994,448	26,400	291,251	541,700	8,654,726	986,991	404,556	2,288,934	21,430	212,532
$25,000 under $50,000	222,507	7,536,662	815,545	589,038	1,305,310	17,215	308,211	196,497	6,640,665	687,860	447,076	1,492,137	13,698	218,569
$50,000 under $100,000	73,942	5,007,102	447,184	521,640	605,576	7,845	212,641	62,441	4,207,818	350,140	395,538	748,793	6,491	153,349
$100,000 under $200,000	19,130	2,599,046	178,685	302,333	191,554	2,073	89,370	15,273	2,049,965	126,186	228,885	267,585	1,660	73,862
$200,000 under $500,000	6,101	1,742,424	70,361	151,263	58,732	1,399	116,589	4,576	1,310,376	56,394	121,524	88,001	953	59,691
$500,000 under $1,000,000	1,087	789,559	20,760	57,231	8,366	429	46,246	973	713,078	15,370	47,308	21,858	407	41,092
$1,000,000 or more	628	1,107,281	18,239	39,824	2,058	234	63,191	496	787,495	11,104	25,087	15,810	211	51,333
Receipts not reported	75,923	-	29,464	6,210	[1]116,852	2,290	5,117	-	-	-	-	-	-	-
Farms														
Total	3,020,491	33,323,983	3,692,712	2,241,357	4,083,234	91,271	1,195,738	1,997,008	27,418,714	2,625,525	1,569,863	6,006,489	60,267	866,936
Under $5,000	1,560,121	2,929,665	527,569	186,205	[1]221,741	26,216	62,229	833,754	1,851,579	157,408	71,623	641,828	10,547	21,729
$5,000 under $10,000	479,287	3,466,288	463,105	176,763	554,160	13,663	83,797	377,886	2,740,986	309,375	108,316	780,054	9,962	55,805
$10,000 under $25,000	606,152	9,609,309	1,187,924	477,290	1,904,925	24,471	288,728	522,016	8,327,796	963,553	350,441	2,191,529	19,513	210,103
$25,000 under $50,000	211,656	7,158,318	791,688	509,166	1,206,586	15,449	301,996	186,805	6,307,004	668,322	383,301	1,388,322	12,138	214,482
$50,000 under $100,000	68,438	4,633,422	424,517	431,509	527,561	6,911	209,235	57,606	3,879,453	332,782	316,743	661,849	5,814	152,067
$100,000 under $200,000	17,184	2,327,532	168,034	247,771	159,656	1,470	87,173	13,461	1,796,128	116,359	177,691	232,593	1,058	71,833
$200,000 under $500,000	5,288	1,515,986	66,909	122,522	52,390	796	59,989	4,187	1,200,781	53,794	101,288	78,263	761	54,948
$500,000 under $1,000,000	922	668,565	18,162	49,606	5,292	296	40,341	821	599,733	13,305	40,015	17,934	280	35,719
$1,000,000 or more	597	1,014,898	17,064	34,479	1,306	212	57,485	472	715,254	10,627	20,445	14,117	194	50,250
Receipts not reported	70,846	-	27,740	6,046	[1]106,901	1,787	4,765	-	-	-	-	-	-	-
Field crop farms														
Total	1,103,105	10,226,993	1,365,134	755,022	2,047,026	16,923	186,793	808,840	8,889,272	1,062,780	606,606	2,481,902	14,481	175,643
Under $5,000	626,412	1,183,824	197,330	71,987	70,778	3,900	3,773	390,416	836,706	72,361	37,506	312,460	2,588	2,289
$5,000 under $10,000	176,337	1,264,648	178,180	70,517	267,527	2,692	10,776	149,065	1,069,148	130,770	52,685	326,977	2,581	10,258
$10,000 under $25,000	202,104	3,185,024	437,216	168,660	842,342	5,697	51,390	183,708	2,902,255	378,203	144,093	890,552	5,279	49,627
$25,000 under $50,000	71,423	2,389,868	314,770	186,821	548,473	2,771	38,298	64,735	2,169,439	282,132	153,427	585,228	2,446	33,100
$50,000 under $100,000	18,551	1,252,490	150,656	134,309	212,195	1,186	26,188	16,318	1,111,639	126,970	112,988	241,894	1,174	25,939
$100,000 under $200,000	4,534	590,712	61,983	77,696	87,569	401	7,476	3,807	494,856	52,016	66,376	96,393	190	6,150
$200,000 under $500,000	831	232,431	17,325	34,372	21,333	153	6,040	687	190,913	15,548	31,036	24,868	151	5,917
$500,000 under $1,000,000	48	30,028	3,732	5,523	2,335	17	1,535	41	25,361	2,558	4,809	2,565	17	1,535
$1,000,000 or more	68	97,968	2,846	4,879	[1]1,200	56	41,316	63	88,955	2,222	3,686	965	55	40,828
Receipts not reported	2,797	-	1,096	258	[1]4,326	([2])	([2])	-	-	-	-	-	-	-
Fruit, tree nut, and vegetable farms														
Total	149,655	1,945,721	190,532	447,190	170,227	1,648	26,543	91,435	1,529,221	117,954	314,211	320,402	1,218	20,139
Under $5,000	82,396	138,087	27,759	24,535	[1]22,416			41,309	86,110	6,222	9,488	29,536		
$5,000 under $10,000	20,287	144,717	20,263	25,915	18,077			15,423	109,345	11,846	15,193	32,769		
$10,000 under $25,000	25,176	399,587	43,504	76,793	52,429	1,536	22,246	19,126	307,089	26,910	50,174	80,331	1,120	16,209
$25,000 under $50,000	10,723	374,027	30,280	91,479	48,212			8,487	294,455	21,625	61,030	66,737		
$50,000 under $100,000	5,585	375,882	32,230	92,790	52,889			4,847	321,427	25,280	76,725	62,508		
$100,000 under $200,000	2,159	273,898	20,931	78,993	30,428	103	4,091	1,763	226,124	16,434	63,077	32,773	91	3,740
$200,000 under $500,000	489	128,240	8,618	29,425	6,194	9	206	411	104,817	7,660	24,161	9,860	7	190
$500,000 under $1,000,000	62	42,680	1,725	13,127	151	-	-	43	29,862	903	7,447	3,637	-	-
$1,000,000 or more	38	68,603	1,646	13,087	275	-	-	26	49,992	1,074	6,916	2,251	-	-
Receipts not reported	2,740	-	3,576	1,046	[1]16,012	-	-	-	-	-	-	-	-	-

Footnotes at end of table.

Table 2.3—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, DEPRECIATION, PAYROLL, NET PROFIT, AND INVENTORY, BY SELECTED INDUSTRIES, AND SIZE OF BUSINESS RECEIPTS—Continued

Selected industry and size of business receipts	Businesses with and without net profit							Businesses with net profit						
	Number of businesses	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Payroll (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Inventory, end-of-year		Number of businesses	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Payroll (Thousand dollars)	Net profit (Thousand dollars)	Inventory, end-of-year	
						Number of businesses	Amount (Thousand dollars)						Number of businesses	Amount (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
AGRICULTURE, FORESTRY, AND FISHERIES—Continued														
Livestock farms														
Total	1,568,862	20,195,374	2,014,282	907,354	1,912,027	62,242	914,075	1,028,595	16,323,176	1,398,841	579,655	3,029,925	39,165	632,422
Under $5,000	739,096	1,474,574	264,303	75,062	[1]199,576	16,846	48,430	356,762	854,964	73,025	22,866	264,981	5,641	15,111
$5,000 under $10,000	271,516	1,976,746	255,309	75,798	253,259	9,616	69,000	204,693	1,500,723	162,066	37,935	394,298	6,255	42,501
$10,000 under $25,000	368,288	5,863,673	687,052	213,516	986,288	17,227	222,840	311,238	5,001,629	546,051	147,388	1,180,252	13,640	155,939
$25,000 under $50,000	124,857	4,217,812	431,200	209,473	589,125	10,128	221,929	109,981	3,708,245	354,377	154,458	707,904	7,834	155,460
$50,000 under $100,000	42,027	2,842,776	231,594	163,162	241,605	5,172	170,234	34,795	2,330,393	174,025	106,749	331,443	4,116	114,322
$100,000 under $200,000	9,704	1,370,388	80,961	82,093	32,628	967	74,670	7,124	985,228	44,094	40,005	92,996	769	60,694
$200,000 under $500,000	3,771	1,101,786	38,191	49,031	20,855	549	50,829	2,920	859,222	28,867	38,579	37,540	519	46,044
$500,000 under $1,000,000	786	577,853	11,790	27,069	1,616	273	38,506	714	528,406	9,300	24,325	10,433	257	33,884
$1,000,000 or more	463	769,766	10,087	11,488	2,107	144	13,889	368	554,366	7,036	7,350	10,078	134	8,467
Receipts not reported	8,354	-	3,795	662	[1]5,880	1,320	3,748	-	-	-	-	-	-	-
Farms, not elsewhere classified														
Total	198,869	955,895	122,764	131,791	[1]46,046	10,458	68,327	68,138	677,045	45,950	69,391	174,260	5,403	38,732
Under $5,000	112,217	133,180	38,177	14,621	[1]70,527	5,268	9,014	45,267	73,799	5,800	1,763	34,851	[2]	[2]
$5,000 under $10,000	11,147	80,177	9,353	4,533	15,297	1,152	3,412	8,705	61,770	4,693	2,503	26,010	925	2,444
$10,000 under $25,000	10,584	161,025	20,152	18,321	23,866	1,129	8,802	7,944	116,823	12,389	8,786	40,394	583	4,485
$25,000 under $50,000	4,653	176,611	15,438	21,393	20,776	1,837	26,840	3,602	134,865	10,188	14,386	28,453	1,151	11,370
$50,000 under $100,000	2,275	162,274	10,037	41,248	20,872	511	11,623	1,646	115,994	6,507	20,281	26,004	[2]	[2]
$100,000 under $200,000	787	92,534	4,159	8,989	9,031	41	2,126	767	89,920	3,815	8,233	10,431	38	2,088
$200,000 under $500,000	197	53,529	2,775	9,694	4,008	85	2,914	169	45,829	1,719	7,512	5,995	84	2,797
$500,000 under $1,000,000	26	18,004	915	3,887	1,190	6	300	23	16,104	544	3,434	1,299	6	300
$1,000,000 or more	28	78,561	2,485	5,025	124	12	2,280	15	21,941	295	2,493	823	5	955
Receipts not reported	56,955	-	19,273	4,080	[1]70,683	[2]	[2]	-	-	-	-	-	-	-
Other Agriculture, Forestry, and Fisheries														
Total	152,246	2,161,841	130,219	345,405	415,186	10,697	87,353	118,563	1,842,463	98,159	292,250	490,512	7,414	23,126
Under $5,000	78,071	137,794	19,713	8,454	30,179	3,040	3,842	56,065	118,256	9,155	4,389	60,759	2,322	2,100
$5,000 under $10,000	28,055	201,505	16,371	9,545	86,630	1,164	607	25,910	186,233	13,701	7,811	91,242		
$10,000 under $25,000	21,733	359,189	28,011	60,966	89,523	1,929	2,523	19,684	326,930	23,438	54,115	97,405	1,917	2,429
$25,000 under $50,000	10,851	378,344	23,857	79,872	98,724	1,766	6,215	9,692	333,661	19,538	63,775	103,815	1,560	4,087
$50,000 under $100,000	5,504	373,680	22,667	90,131	78,015	934	3,406	4,835	328,365	17,358	78,795	86,944		
$100,000 under $200,000	1,946	271,514	10,651	54,562	31,898	[2]	[2]	1,812	253,837	9,827	51,194	34,992	1,279	3,311
$200,000 under $500,000	813	226,438	3,452	28,741	6,342	603	56,600	389	109,595	2,600	20,236	9,738	192	4,743
$500,000 under $1,000,000	165	120,994	2,598	7,625	3,074	133	5,905	152	113,345	2,065	7,293	3,924	127	5,373
$1,000,000 or more	31	92,383	1,175	5,345	752	22	5,706	24	72,241	477	4,642	1,693	17	1,083
Receipts not reported	5,077	-	1,724	164	[1]9,951	[2]	[2]	-	-	-	-	-	-	-
MINING														
Total	42,695	1,117,132	100,620	121,904	[1]76,122	578	5,879	23,936	655,610	47,812	86,631	122,699	502	5,645
Under $5,000	21,699	36,996	8,087	2,167	[1]27,291	[2]	[2]	11,542	22,617	1,416	309	9,755	[2]	[2]
$5,000 under $10,000	5,217	37,568	4,152	2,819	[1]119	-	-	4,051	29,197	2,258	2,306	10,989	-	-
$10,000 under $25,000	6,265	102,062	13,297	6,503	[1]7,496			4,285	69,176	6,785	4,398	20,846	-	-
$25,000 under $50,000	2,795	100,779	9,961	10,966	[1]11,876			1,761	62,006	4,127	5,731	13,418		
$50,000 under $100,000	1,601	115,729	11,595	13,364	3,127	306	4,755	1,084	81,631	6,889	9,987	18,211		
$100,000 under $200,000	874	121,885	8,989	25,588	1,584			611	85,722	5,283	17,600	15,301	282	4,540
$200,000 under $500,000	841	243,331	22,456	35,852	[1]13,241			498	154,492	12,520	32,790	18,169		
$500,000 under $1,000,000	323	204,969	11,867	13,925	[1]7,406	11	755	71	49,418	4,117	5,345	5,476	11	755
$1,000,000 or more	53	153,813	9,138	10,395	[1]3,037	60	227	33	101,351	4,417	8,165	10,534	8	208
Receipts not reported	3,027	-	1,078	325	[1]10,367			-	-	-	-	-	-	-
CONTRACT CONSTRUCTION														
Total	689,841	19,163,508	535,339	4,094,343	2,733,249	84,137	570,473	621,089	17,549,572	440,304	3,773,646	2,901,370	71,768	504,274
Under $5,000	273,446	577,208	33,911	23,861	284,794	9,757	7,971	241,490	526,364	20,936	16,097	317,232	6,581	4,238
$5,000 under $10,000	108,345	768,349	40,795	64,277	321,074	9,805	12,950	100,636	708,939	29,688	52,908	333,665	8,037	10,552
$10,000 under $25,000	133,791	2,206,216	98,482	369,842	566,050	17,502	33,041	122,724	2,026,534	79,610	328,412	593,893	14,918	20,333
$25,000 under $50,000	77,698	2,725,146	100,226	638,403	507,740	16,728	61,231	72,639	2,539,641	81,120	596,528	526,264	14,911	54,945
$50,000 under $100,000	48,012	3,331,738	98,313	830,255	400,333	14,000	87,436	44,602	3,094,416	82,385	765,664	421,537	12,803	82,224
$100,000 under $200,000	28,230	3,848,980	73,144	912,514	327,196	10,047	115,947	24,821	3,373,707	64,042	836,749	356,917	8,839	98,449
$200,000 under $500,000	12,949	3,746,372	57,854	847,818	256,804	5,109	184,532	12,297	3,555,559	54,847	807,188	265,641	4,978	178,368
$500,000 under $1,000,000	1,694	1,059,762	14,108	211,144	55,289	527	46,520	1,453	914,116	12,927	183,168	58,440	511	44,388
$1,000,000 or more	459	899,737	17,368	195,730	20,179	200	18,832	427	810,296	14,749	186,932	27,781	190	10,777
Receipts not reported	5,217	-	1,138	499	[1]6,210	[2]	[2]	-	-	-	-	-	-	-

Footnotes at end of table.

Table 2.3—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, DEPRECIATION, PAYROLL, NET PROFIT, AND INVENTORY, BY SELECTED INDUSTRIES, AND SIZE OF BUSINESS RECEIPTS—Continued

Selected industry and size of business receipts	Businesses with and without net profit							Businesses with net profit						
	Number of businesses	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Payroll (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Inventory, end-of-year		Number of businesses	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Payroll (Thousand dollars)	Net profit (Thousand dollars)	Inventory, end-of-year	
						Number of businesses	Amount (Thousand dollars)						Number of businesses	Amount (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
CONTRACT CONSTRUCTION—Continued														
General Contractors														
Total	130,534	8,537,346	193,643	1,580,881	686,327	14,158	344,402	110,136	7,508,057	153,431	1,411,260	781,562	11,249	306,682
Under $5,000	21,252	46,469	5,080	5,960	2,675	427	3,950	15,551	35,853	2,001	2,634	17,786	(2)	(2)
$5,000 under $10,000	14,342	102,737	5,546	11,690	34,150			12,946	92,759	4,867	9,232	37,144	(2)	(2)
$10,000 under $25,000	30,931	536,909	26,027	72,985	114,308	1,626	6,870	27,380	475,886	19,623	65,736	124,739	1,170	5,052
$25,000 under $50,000	19,647	701,848	32,578	155,232	101,629	2,715	20,808	17,215	615,623	24,996	132,579	109,604	1,911	18,539
$50,000 under $100,000	18,504	1,308,312	34,939	317,087	119,491	3,111	43,549	16,552	1,162,494	24,757	288,902	133,880	2,716	40,201
$100,000 under $200,000	14,312	1,979,747	33,335	351,018	126,464	3,441	69,950	11,641	1,608,261	26,565	300,097	153,252	2,735	54,266
$200,000 under $500,000	8,002	2,362,112	31,123	412,659	143,817	2,106	144,523	7,534	2,238,425	29,463	389,605	148,818	2,095	140,172
$500,000 under $1,000,000	1,201	760,268	9,469	127,995	34,177	322	39,172	973	623,687	8,526	103,562	36,118	316	38,976
$1,000,000 or more	372	738,944	15,204	125,756	13,274	149	13,574	344	655,069	12,633	118,913	20,221	141	8,103
Receipts not reported	1,971	-	342	499	[1]3,658	(2)	(2)	-	-	-	-	-	-	-
Special Trade Contractors														
Total	545,499	10,411,579	334,075	2,479,966	2,003,616	69,658	223,265	498,685	9,852,722	283,170	2,335,008	2,072,899	60,248	196,266
Under $5,000	245,551	516,605	28,190	17,146	274,989	9,391	4,458	219,859	476,882	18,426	12,708	291,773	6,476	3,300
$5,000 under $10,000	92,049	650,286	34,719	51,548	279,598	9,543	12,463	85,736	600,854	24,291	42,637	289,195	7,776	10,067
$10,000 under $25,000	100,837	1,636,257	69,494	290,838	442,780	15,876	26,171	93,779	1,525,379	58,972	258,035	459,090	13,748	15,281
$25,000 under $50,000	55,643	1,949,862	66,641	473,016	391,989	13,908	38,318	53,273	1,857,375	55,274	453,801	401,919	12,945	35,781
$50,000 under $100,000	28,995	1,990,811	61,433	506,386	278,122	10,889	43,887	27,739	1,909,478	57,344	474,455	283,749	10,087	42,023
$100,000 under $200,000	13,737	1,842,447	39,645	557,461	198,950	6,601	45,388	13,004	1,739,200	37,315	532,875	201,869	6,099	43,574
$200,000 under $500,000	4,929	1,378,353	26,481	434,024	112,277	2,998	39,973	4,745	1,311,227	25,134	416,448	116,113	2,878	38,160
$500,000 under $1,000,000	486	294,946	4,549	80,950	20,733	200	7,342	473	285,881	4,311	77,407	21,943	190	5,406
$1,000,000 or more	81	152,012	2,151	68,597	6,593	51	5,258	77	146,446	2,103	66,642	7,248	49	2,674
Receipts not reported	3,191	-	772	-	[1]2,415	(2)	(2)	-	-	-	-	-	-	-
Contractors not Allocable														
Total	13,808	214,583	7,621	33,496	43,306	(2)	(2)	12,268	188,793	3,703	27,378	46,909	(2)	(2)
Under $5,000	6,643	14,134	641	755	7,130	-	-	6,080	13,629	509	755	7,673	-	-
$5,000 under $10,000	1,954	15,326	530	1,039	7,326	(2)	(2)	1,954	15,326	530	1,039	7,326	(2)	(2)
$10,000 under $25,000	2,023	33,050	2,961	6,019	8,962	-	-	1,565	25,269	1,015	4,641	10,064	-	-
$25,000 under $50,000	2,408	73,436	1,007	10,155	14,122	(2)	(2)	2,151	66,643	850	10,148	14,741	(2)	(2)
$50,000 under $100,000	513	32,615	1,941	6,782	2,720	-	-	(2)	(2)	(2)	(2)	(2)	-	-
$100,000 under $200,000	181	26,786	164	4,035	1,782	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
$200,000 under $500,000	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
$500,000 under $1,000,000	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
$1,000,000 or more	6	8,781	13	1,377	312	-	-	6	8,781	13	1,377	312	-	-
Receipts not reported	(2)	-	(2)	-	(2)	-	-	-	-	-	-	-	-	-
MANUFACTURING														
Total	179,650	7,145,492	264,132	1,546,199	872,147	68,090	396,703	147,462	6,633,256	222,765	1,398,695	958,550	53,642	342,306
Under $5,000	54,840	106,201	13,012	6,652	13,581	14,108	15,087	35,176	76,952	5,743	3,858	33,909	5,276	5,279
$5,000 under $10,000	27,460	196,490	14,799	14,203	65,247	8,292	10,812	24,741	177,269	10,105	10,172	70,635	7,011	5,230
$10,000 under $25,000	34,640	566,407	35,021	71,115	134,417	11,822	24,935	32,419	531,698	30,366	63,431	146,449	10,917	20,962
$25,000 under $50,000	25,488	908,414	43,416	173,350	155,952	11,208	62,588	23,315	829,118	39,150	152,078	167,116	10,140	45,498
$50,000 under $100,000	16,743	1,170,709	50,701	289,665	170,199	9,946	57,135	15,571	1,095,789	45,028	265,981	176,391	9,048	51,724
$100,000 under $200,000	10,578	1,444,399	42,722	384,397	153,409	6,937	73,803	9,902	1,342,141	37,541	352,135	164,932	6,484	70,129
$200,000 under $500,000	5,481	1,567,743	44,803	386,472	127,742	3,844	69,717	5,111	1,462,224	38,617	347,103	132,348	3,740	66,895
$500,000 under $1,000,000	924	621,835	9,054	101,557	43,984	751	49,008	911	612,432	8,893	100,454	44,829	738	46,462
$1,000,000 or more	338	563,294	9,305	118,127	16,305	299	32,902	316	505,633	7,322	103,483	21,941	288	30,127
Receipts not reported	3,158	-	1,299	661	[1]8,689	883	716	-	-	-	-	-	-	-
Food and Kindred Products														
Total	9,839	1,084,283	23,034	105,021	59,774	4,322	34,495	8,981	1,017,458	20,699	93,553	64,985	4,099	33,555
Under $5,000	1,422	3,790	644	140	118								(2)	(2)
$5,000 under $10,000	(2)	(2)	(2)	(2)	(2)			1,411	6,315	202	334	2,717	(2)	(2)
$10,000 under $25,000	1,571	28,841	1,301	2,201	8,426	2,127	5,582	1,565	28,768	1,295	2,155	8,459		
$25,000 under $50,000	1,771	68,923	1,931	4,821	8,640			1,766	68,786	1,926	4,805	8,659	1,570	5,292
$50,000 under $100,000	1,626	118,961	3,213	6,991	10,167			1,571	114,186	3,164	6,330	11,001		
$100,000 under $200,000	1,531	231,526	6,695	25,892	9,725	1,221	9,264	1,419	213,457	5,648	21,819	11,957	1,164	8,972
$200,000 under $500,000	1,037	307,218	5,029	29,808	12,456	772	12,506	982	291,430	4,876	29,158	12,713	767	12,488
$500,000 under $1,000,000	170	133,775	1,155	8,609	5,497	106	1,352	170	133,775	1,155	8,609	5,497	106	1,352
$1,000,000 or more	103	187,424	2,969	26,243	3,119	96	5,791	97	160,741	2,433	20,343	3,982	90	5,236
Receipts not reported	(2)	-	-	-	(2)	-	-	-	-	-	-	-	-	-

Footnotes at end of table.

Table 2.3—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, DEPRECIATION, PAYROLL, NET PROFIT, AND INVENTORY, BY SELECTED INDUSTRIES, AND SIZE OF BUSINESS RECEIPTS—Continued

Selected industry and size of business receipts	Businesses with and without net profit							Businesses with net profit						
	Number of businesses	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Payroll (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Inventory, end-of-year		Number of businesses	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Payroll (Thousand dollars)	Net profit (Thousand dollars)	Inventory, end-of-year	
						Number of businesses	Amount (Thousand dollars)						Number of businesses	Amount (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
MANUFACTURING—Continued														
Apparel and Other Fabricated Textile Products														
Total	5,911	459,705	4,166	178,253	39,892	3,222	33,156	5,166	452,590	4,007	175,685	42,202	2,694	28,756
Under $5,000	1,214	2,076	83	361	262	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
$5,000 under $10,000	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
$10,000 under $25,000	853	16,503	277	4,354	2,577	1,329	3,817	842	16,366	239	4,237	2,820	1,318	3,637
$25,000 under $50,000	677	27,865	410	5,541	4,772			677	27,865	410	5,541	4,772		
$50,000 under $100,000	201	15,398	63	4,815	2,167			191	14,795	63	4,285	2,194		
$100,000 under $200,000	1,211	150,052	1,795	77,636	12,732	573	7,242	1,206	149,243	1,783	77,135	12,908	568	7,241
$200,000 under $500,000	374	107,380	766	40,614	9,409	246	4,454	363	104,247	740	40,011	9,859	236	3,704
$500,000 under $1,000,000	82	55,496	443	19,749	3,592	72	6,823	82	55,496	443	19,749	3,592	72	6,823
$1,000,000 or more	40	75,301	242	23,448	2,861	39	6,513	40	75,301	242	23,448	2,861	39	6,513
Receipts not reported	(2)	-	-	-	(2)	(2)	(2)	-	-	-	-	-	-	-
Lumber and Wood Products, Except Furniture														
Total	48,768	1,543,854	104,320	358,012	156,478	5,350	51,198	39,778	1,353,967	81,950	288,462	178,604	4,043	45,759
Under $5,000	14,513	32,789	4,693	1,645	7,193	(2)	(2)	9,837	23,851	2,530	1,234	10,597	(2)	(2)
$5,000 under $10,000	9,321	66,016	8,110	6,627	17,149	(2)	(2)	8,061	57,334	5,112	4,297	20,311	(2)	(2)
$10,000 under $25,000	9,274	144,023	14,789	20,624	30,717	(2)	(2)	8,963	138,773	12,518	19,236	31,610	-	-
$25,000 under $50,000	8,367	290,492	20,305	71,071	32,049	1,516	2,578	7,342	255,467	17,817	60,313	35,165	(2)	(2)
$50,000 under $100,000	3,354	229,341	18,463	78,033	20,907	1,476	10,179	2,946	203,409	15,223	66,930	23,670	(2)	(2)
$100,000 under $200,000	1,444	184,827	9,627	33,336	19,333	367	4,173	1,322	170,675	8,440	30,502	21,414	(2)	(2)
$200,000 under $500,000	1,289	370,525	19,924	93,578	25,249	526	12,882	1,074	306,858	14,476	62,211	26,043	519	12,655
$500,000 under $1,000,000	166	100,404	3,535	16,298	5,098	128	10,218	158	95,055	3,377	15,375	5,706	120	9,447
$1,000,000 or more	85	125,437	3,853	36,614	1,835	77	10,388	75	102,545	2,457	28,364	4,088	73	8,917
Receipts not reported	(2)	-	(2)	(2)	(2)	(2)	(2)	-	-	-	-	-	-	-
Printing, Publishing, and Allied Industries														
Total	25,064	642,270	23,052	138,265	122,351	11,607	19,468	21,031	618,151	20,690	133,824	130,462	9,266	17,438
Under $5,000	7,978	15,828	1,217	1,111	1,454	3,208	1,774	5,097	11,029	576	632	4,186	1,291	629
$5,000 under $10,000	3,851	28,172	2,001	1,899	6,387	1,861	716	3,480	25,064	1,396	1,150	7,369	(2)	(2)
$10,000 under $25,000	5,885	96,188	5,033	12,170	22,348	2,639	2,113	5,468	88,369	4,353	10,702	25,594	2,619	2,103
$25,000 under $50,000	4,104	142,803	5,117	27,882	32,853	2,106	2,639	3,899	136,478	4,772	27,053	33,632	1,972	2,005
$50,000 under $100,000	1,729	117,677	3,754	27,779	24,039	991	3,927	1,711	116,542	3,722	27,339	24,123	980	3,878
$100,000 under $200,000	1,178	159,183	3,961	43,600	24,154	684	6,101	1,177	158,998	3,959	43,503	24,176	683	6,100
$200,000 under $500,000	161	46,567	1,349	14,748	7,134	97	1,369	159	45,819	1,294	14,374	7,208	95	1,254
$500,000 under $1,000,000	27	18,474	463	6,493	2,573	16	284	27	18,474	463	6,493	2,573	16	284
$1,000,000 or more	13	17,378	155	2,578	1,601	5	545	13	17,378	155	2,578	1,601	5	545
Receipts not reported	(2)	-	(2)	(2)	(2)	-	-	-	-	-	-	-	-	-
Machinery, Except Electric														
Total	20,991	834,812	40,777	248,545	166,635	6,020	32,398	17,728	787,900	35,957	233,191	173,777	4,548	29,350
Under $5,000	6,120	11,843	2,121	944	1,937	2,041	5,380	4,093	9,261	631	819	4,830	2,042	9,034
$5,000 under $10,000	3,469	24,502	1,773	1,866	11,371			3,208	23,068	1,118	1,784	11,563		
$10,000 under $25,000	3,019	48,622	3,697	7,418	17,305			2,615	44,277	3,109	6,765	18,170		
$25,000 under $50,000	2,756	97,012	6,399	23,014	24,843	1,070	5,626	2,701	94,793	6,242	21,872	25,203		
$50,000 under $100,000	3,173	217,589	10,903	64,896	46,477	1,511	6,794	3,173	217,589	10,903	64,896	46,477	1,511	6,794
$100,000 under $200,000	1,409	186,070	8,799	67,630	30,843	798	4,470	1,203	151,871	6,964	54,789	30,916	597	4,344
$200,000 under $500,000	661	183,540	5,581	65,958	28,331	342	4,903	660	183,147	5,573	65,945	28,424	342	4,903
$500,000 under $1,000,000	60	39,219	1,050	10,565	6,097	43	2,100	60	39,219	1,050	10,565	6,097	43	2,100
$1,000,000 or more	16	26,415	394	6,250	1,420	14	2,924	15	24,675	367	5,756	2,097	13	2,175
Receipts not reported	(2)	-	(2)	(2)	(2)	(2)	(2)	-	-	-	-	-	-	-
Other Manufacturing														
Total	69,077	2,580,568	68,783	518,103	327,017	37,569	225,988	54,778	2,403,190	59,462	473,980	368,520	28,992	187,448
Under $5,000	23,593	39,875	4,254	2,451	2,617	8,974	8,059	14,528	28,663	1,858	1,121	12,028	3,217	1,829
$5,000 under $10,000	9,057	64,341	2,731	1,760	27,152	4,459	5,835	8,437	60,359	2,338	1,380	27,747	3,896	3,211
$10,000 under $25,000	14,038	232,230	9,924	24,348	53,044	7,152	18,923	12,966	215,145	8,852	20,336	59,796	6,584	15,525
$25,000 under $50,000	7,813	281,319	9,254	41,021	52,795	5,603	48,368	6,930	245,729	7,983	32,494	59,685	5,132	32,625
$50,000 under $100,000	6,660	471,743	14,305	107,151	66,442	5,392	33,395	5,979	429,268	11,953	96,201	68,926	4,812	29,714
$100,000 under $200,000	3,805	532,741	11,845	136,303	56,622	3,294	42,553	3,575	497,897	10,747	124,387	63,561	3,121	39,456
$200,000 under $500,000	1,959	552,513	12,154	141,766	45,163	1,861	33,603	1,873	530,723	11,658	135,404	48,101	1,781	31,891
$500,000 under $1,000,000	419	274,467	2,408	39,843	21,127	386	28,231	414	270,413	2,405	39,663	21,364	381	26,456
$1,000,000 or more	81	131,339	1,692	22,994	7,309	68	6,741	76	124,993	1,668	22,994	7,312	68	6,741
Receipts not reported	1,652	-	216	466	15,254	380	280	-	-	-	-	-	-	-

Footnotes at end of table.

Table 2.3—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, DEPRECIATION, PAYROLL, NET PROFIT, AND INVENTORY, BY SELECTED INDUSTRIES, AND SIZE OF BUSINESS RECEIPTS—Continued

Selected industry and size of business receipts	Businesses with and without net profit							Businesses with net profit						
	Number of businesses	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Payroll (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Inventory, end-of-year		Number of businesses	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Payroll (Thousand dollars)	Net profit (Thousand dollars)	Inventory, end-of-year	
						Number of businesses	Amount (Thousand dollars)						Number of businesses	Amount (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
TRANSPORTATION, COMMUNICATION, ELECTRIC, GAS, AND SANITARY SERVICES														
Total	296,360	5,755,222	521,450	871,125	869,306	7,262	26,899	245,562	4,962,897	396,730	746,922	966,559	6,199	25,007
Under $5,000	111,170	261,165	35,042	9,261	73,545	1,009	771	86,251	221,768	20,609	5,627	93,849	(2)	(2)
$5,000 under $10,000	60,670	445,615	52,943	23,047	136,838	1,114	1,011	51,880	380,114	37,888	15,261	151,132	1,114	1,011
$10,000 under $25,000	77,636	1,232,005	148,221	117,848	280,812	1,221	873	67,697	1,082,543	111,903	96,714	309,527	1,220	873
$25,000 under $50,000	24,350	801,755	87,490	132,627	154,365	1,311	2,115	21,511	700,370	69,723	116,112	165,594	1,109	2,054
$50,000 under $100,000	11,369	775,381	67,116	180,407	95,041	1,151	4,749	10,022	684,372	57,754	152,776	104,092	1,098	4,439
$100,000 under $200,000	6,119	863,222	61,913	198,698	73,125	1,061	13,013	5,280	754,837	47,324	172,768	79,232	923	12,679
$200,000 under $500,000	2,748	806,185	42,983	139,070	45,703	352	1,797	2,523	724,164	36,007	121,528	47,517	151	1,718
$500,000 under $1,000,000	529	310,788	16,912	42,473	10,471	35	2,285	267	169,588	9,952	41,555	11,304	25	1,342
$1,000,000 or more	139	259,106	8,344	27,660	2,621	8	285	131	245,141	5,570	24,581	4,312	7	276
Receipts not reported	1,630	-	486	34	[1]3,215	-	-	-	-	-	-	-	-	-
Transportation														
Total	274,669	5,374,628	497,307	787,494	799,081	6,123	21,050	226,578	4,608,525	375,190	673,961	887,152	5,210	19,201
Under $5,000	99,644	235,649	33,283	8,337	62,693	1,622	1,548	76,323	197,304	19,201	5,054	82,186	1,315	1,435
$5,000 under $10,000	58,289	427,784	51,713	19,330	132,287			50,018	365,917	37,261	13,446	144,108		
$10,000 under $25,000	73,119	1,152,359	143,934	101,194	261,726	2,221	2,664	63,450	1,006,658	107,921	80,793	289,965	2,018	2,603
$25,000 under $50,000	22,500	743,080	82,653	119,071	141,764			19,913	653,086	65,010	108,531	150,575		
$50,000 under $100,000	10,735	723,538	63,443	168,962	87,715	1,046	4,498	9,447	635,791	54,947	141,855	94,625	993	4,188
$100,000 under $200,000	5,514	772,634	56,930	177,826	61,584	845	8,015	4,681	665,105	42,367	152,266	67,674	(2)	(2)
$200,000 under $500,000	2,573	752,681	39,982	123,760	40,907	346	1,755	2,349	671,115	33,015	106,241	42,720	145	1,676
$500,000 under $1,000,000	529	310,788	16,912	42,473	10,471	35	2,285	267	169,588	9,952	41,555	11,304	25	1,342
$1,000,000 or more	137	256,115	7,971	26,527	3,102	8	285	130	243,961	5,516	24,220	3,995	7	276
Receipts not reported	1,629	-	486	14	[1]3,168	-	-	-	-	-	-	-	-	-
Local transportation														
Total	54,604	452,402	45,452	89,396	119,661	(2)	(2)	48,178	393,262	35,521	67,754	126,321	(2)	(2)
Under $5,000	31,222	77,971	9,679	1,357	26,940	(2)	(2)	26,697	70,445	6,984	856	31,178	(2)	(2)
$5,000 under $10,000	14,068	102,981	9,142	3,764	44,696	-	-	13,210	95,923	7,923	2,345	45,767	-	-
$10,000 under $25,000	6,797	103,167	9,697	22,824	26,407	-	-	6,140	92,834	8,042	17,726	26,891	-	-
$25,000 under $50,000	1,158	41,853	2,731	16,485	7,599	-	-	1,158	41,853	2,731	16,485	7,599	-	-
$50,000 under $100,000	1,029	74,276	8,487	27,419	9,216	-	-	777	55,508	5,802	18,636	9,956	-	-
$100,000 under $200,000	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	-	-
$200,000 under $500,000	7	1,769	104	437	242	(2)	(2)	7	1,769	104	437	242	(2)	(2)
$500,000 under $1,000,000	16	9,702	769	2,150	1,207	-	-	16	9,702	769	2,150	1,207	-	-
$1,000,000 or more	2	5,162	507	2,358	254	-	-	2	5,162	507	2,358	254	-	-
Receipts not reported	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trucking and warehousing														
Total	199,394	4,163,213	424,770	611,115	610,377	3,526	8,395	163,235	3,529,270	319,152	534,366	677,673	3,002	6,986
Under $5,000	60,262	144,995	21,195	6,112	35,165	1,272	1,284	44,942	117,338	11,478	4,037	46,363	1,215	1,226
$5,000 under $10,000	41,399	305,646	40,404	13,745	82,790			34,359	253,149	27,916	9,940	92,620		
$10,000 under $25,000	62,949	993,759	128,941	70,001	224,577	1,476	1,585	54,542	868,887	96,797	56,800	247,604	1,224	1,238
$25,000 under $50,000	18,894	620,957	74,089	94,686	112,672			16,368	532,631	56,504	84,472	120,963		
$50,000 under $100,000	8,155	545,872	50,129	114,106	65,448			7,389	496,304	45,066	105,238	69,933		
$100,000 under $200,000	4,423	614,425	49,564	148,914	50,236	401	1,551	3,726	522,564	37,336	129,266	55,477	396	1,530
$200,000 under $500,000	1,812	538,464	37,085	103,744	32,047	342	1,690	1,601	461,544	30,227	87,400	33,222	142	1,650
$500,000 under $1,000,000	452	264,524	15,991	37,359	8,739	35	2,285	240	151,722	9,091	37,051	9,537	25	1,342
$1,000,000 or more	74	134,571	7,187	22,448	1,077	-	-	68	125,131	4,737	20,162	1,954	-	-
Receipts not reported	974	-	185	-	[2]2,374	-	-	-	-	-	-	-	-	-
Water transportation														
Total	6,226	136,923	10,456	27,346	18,306	1,325	3,367	4,262	133,594	7,903	25,953	23,246	1,124	3,321
Under $5,000	2,004	3,064	944	753	[1]817	(2)	(2)	(2)	(2)	(2)	(2)	(2)	-	-
$5,000 under $10,000	1,019	6,631	1,442	686	653	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
$10,000 under $25,000	1,362	23,057	2,128	3,762	5,007	(2)	(2)	1,332	22,549	1,745	3,526	5,720	(2)	(2)
$25,000 under $50,000	646	19,575	1,069	2,305	7,558	(2)	(2)	645	19,548	1,059	2,293	7,572	(2)	(2)
$50,000 under $100,000	324	19,696	1,426	7,205	2,961	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
$100,000 under $200,000	170	27,156	1,560	3,856	1,630	(2)	(2)	169	27,050	982	3,808	2,285	(2)	(2)
$200,000 under $500,000	108	32,543	1,484	6,307	1,546	-	-	106	31,840	1,452	6,003	1,997	-	-
$500,000 under $1,000,000	6	4,084	90	2,264	410	-	-	6	4,084	90	2,264	410	-	-
$1,000,000 or more	1	1,117	42	194	65	-	-	1	1,117	42	194	65	-	-
Receipts not reported	(2)	-	(2)	(2)	(2)	-	-	-	-	-	-	-	-	-

Footnotes at end of table.

Table 2.3—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, DEPRECIATION, PAYROLL, NET PROFIT, AND INVENTORY, BY SELECTED INDUSTRIES, AND SIZE OF BUSINESS RECEIPTS—Continued

Selected industry and size of business receipts	Businesses with and without net profit							Businesses with net profit						
	Number of businesses	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Payroll (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Inventory, end-of-year		Number of businesses	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Payroll (Thousand dollars)	Net profit (Thousand dollars)	Inventory, end-of-year	
						Number of businesses	Amount (Thousand dollars)						Number of businesses	Amount (Thousand dollars)
TRANSPORTATION, COMMUNICATION, ELECTRIC, GAS, AND SANITARY SERVICES--Continued	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Other transportation														
Total	14,445	622,090	16,629	59,637	50,737	1,088	8,945	10,903	552,399	12,614	45,888	59,912	1,033	8,864
Under $5,000	6,156	9,619	1,465	115	1,405	(2)	(2)	3,966	7,902	687	31	3,768	-	-
$5,000 under $10,000	1,803	12,526	725	1,135	4,148	-	-	1,486	10,609	333	573	4,405	-	-
$10,000 under $25,000	2,011	32,376	3,168	4,607	5,735	(2)	(2)	1,436	22,388	1,337	2,741	9,750	(2)	(2)
$25,000 under $50,000	1,802	60,695	4,764	5,595	13,935	(2)	(2)	1,742	59,054	4,716	5,281	14,441	(2)	(2)
$50,000 under $100,000	1,227	83,694	3,401	20,232	10,090	(2)	(2)	959	64,428	2,687	10,834	11,732	(2)	(2)
$100,000 under $200,000	616	95,532	1,470	12,454	6,618	(2)	(2)	615	95,425	1,390	12,431	6,685	(2)	(2)
$200,000 under $500,000	646	179,905	1,309	13,272	7,072	3	62	635	175,962	1,232	12,401	7,259	2	23
$500,000 under $1,000,000	55	32,478	62	700	115	-	-	5	4,080	2	90	150	-	-
$1,000,000 or more	60	115,265	235	1,527	1,706	8	285	59	112,551	230	1,506	1,722	7	276
Receipts not reported	(2)	-	(2)	-	(2)	-	-	-	-	-	-	-	-	-
Communication, Electric, Gas, and Sanitary Services														
Total	21,691	380,594	24,143	83,631	70,225	1,139	5,849	18,984	354,372	21,540	72,961	79,407	989	5,806
Under $5,000	11,526	25,516	1,759	924	10,852			9,928	24,464	1,408	573	11,663	(2)	(2)
$5,000 under $10,000	2,381	17,831	1,230	3,717	4,551	762	495	1,862	14,197	627	1,815	7,024	(2)	(2)
$10,000 under $25,000	4,517	79,646	4,287	16,654	19,086			4,247	75,885	3,982	15,921	19,562	(2)	(2)
$25,000 under $50,000	1,850	58,675	4,837	13,556	12,601			1,598	47,284	4,713	7,581	15,019		
$50,000 under $100,000	634	51,843	3,673	11,445	7,326	377	5,354	575	48,581	2,807	10,921	9,467	377	5,354
$100,000 under $200,000	605	90,588	4,983	20,872	11,541			599	89,732	4,957	20,502	11,558		
$200,000 under $500,000	175	53,504	3,001	15,310	4,796			174	53,049	2,992	15,287	4,797		
$500,000 under $1,000,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$1,000,000 or more	2	2,991	373	1,133	1481	-	-	1	1,180	54	361	317	-	-
Receipts not reported	(2)	-	-	(2)	(2)	-	-	-	-	-	-	-	-	-
WHOLESALE AND RETAIL TRADE														
Total	1,812,878	99,684,072	1,293,569	7,534,155	6,889,522	1,145,119	8,999,893	1,440,061	89,514,872	1,091,695	6,594,094	7,601,524	937,605	7,796,933
Under $5,000	397,984	797,080	43,648	26,590	27,828	137,964	185,027	238,377	521,324	15,214	9,588	157,683	66,180	60,984
$5,000 under $10,000	191,292	1,399,622	42,534	66,547	186,991	87,896	184,162	142,575	1,047,151	24,956	35,393	268,260	61,950	120,445
$10,000 under $25,000	357,042	5,994,981	139,847	334,027	792,667	220,431	635,338	290,283	4,913,559	107,391	224,175	924,987	176,975	470,520
$25,000 under $50,000	324,204	11,780,662	217,253	809,282	1,293,637	239,625	1,089,880	283,305	10,317,568	180,902	663,271	1,411,966	210,237	872,842
$50,000 under $100,000	285,761	20,299,873	274,446	1,615,117	1,739,313	237,457	1,838,697	258,940	18,435,648	244,386	1,412,080	1,835,901	217,841	1,641,084
$100,000 under $200,000	159,113	22,080,110	258,906	1,985,698	1,511,546	143,360	2,007,308	148,147	20,538,425	237,217	1,852,587	1,575,995	133,896	1,843,071
$200,000 under $500,000	67,457	19,928,995	195,976	1,694,027	942,792	60,822	1,874,580	61,528	18,132,239	172,964	1,490,174	995,687	56,022	1,725,328
$500,000 under $1,000,000	14,260	9,784,433	86,486	657,332	281,625	11,920	705,212	13,182	8,996,500	79,274	611,817	296,698	11,108	665,909
$1,000,000 or more	4,419	7,618,316	32,443	345,306	128,135	4,065	476,798	3,724	6,612,458	29,391	295,009	134,347	3,396	396,750
Receipts not reported	11,346	-	2,030	229	15,012	1,579	2,891	-	-	-	-	-	-	-
Wholesale Trade														
Total	280,547	19,808,133	224,178	982,724	1,651,006	94,581	1,138,172	230,958	17,622,831	186,789	848,506	1,762,971	75,184	954,249
Under $5,000	73,887	156,927	12,631	3,337	20,776	13,817	15,528	47,167	113,753	4,002	1,882	46,058	5,312	6,390
$5,000 under $10,000	39,897	290,330	9,689	5,454	107,981	6,340	16,339	35,213	255,257	7,263	2,626	117,266	4,654	8,815
$10,000 under $25,000	53,889	869,660	26,980	28,041	311,892	14,204	38,129	49,136	793,251	22,243	20,516	327,372	11,778	27,399
$25,000 under $50,000	41,241	1,474,870	30,078	68,750	378,815	15,321	111,372	37,844	1,348,929	27,806	58,258	391,899	13,057	72,106
$50,000 under $100,000	29,048	2,073,657	29,565	119,228	283,804	15,961	125,482	26,199	1,864,904	25,874	106,383	295,758	14,598	93,879
$100,000 under $200,000	18,047	2,612,784	29,226	195,856	206,177	12,187	224,888	16,267	2,329,468	27,093	174,555	216,082	11,032	192,858
$200,000 under $500,000	14,019	4,404,819	42,780	278,413	194,607	10,718	297,225	12,388	3,915,720	36,581	233,463	200,861	9,511	272,864
$500,000 under $1,000,000	5,796	3,940,599	30,091	191,651	98,544	4,303	168,179	5,051	3,398,587	24,551	163,750	108,583	3,812	150,021
$1,000,000 or more	1,947	3,984,487	12,295	91,966	55,720	1,671	140,616	1,693	3,602,962	11,376	87,073	59,092	1,430	129,917
Receipts not reported	2,776	-	843	28	17,310	59	414	-	-	-	-	-	-	-
Groceries and related products														
Total	39,205	4,389,783	42,027	234,010	210,597	14,705	90,826	34,925	3,775,312	33,347	168,755	227,724	13,037	79,817
Under $5,000	5,398	10,910	1,329	89	1,630			4,027	8,746	749	22	3,286		
$5,000 under $10,000	3,649	27,319	1,322	566	10,748	2,469	1,522	3,343	24,951	864	459	11,199	1,961	892
$10,000 under $25,000	5,567	92,696	3,114	4,009	24,747			5,159	85,253	2,461	2,015	28,225		
$25,000 under $50,000	6,794	238,529	3,697	7,700	34,015	1,972	2,597	6,573	232,567	3,683	7,678	34,585	1,756	1,278
$50,000 under $100,000	8,570	610,517	6,338	12,816	48,851	4,001	5,083	8,251	585,998	6,277	11,976	50,329	3,989	4,608
$100,000 under $200,000	3,196	460,523	3,489	23,001	30,396	2,204	11,459	2,945	424,017	3,336	18,250	31,262	1,953	9,569
$200,000 under $500,000	4,045	1,303,329	12,722	90,542	35,367	2,758	26,227	3,381	1,092,958	9,648	61,433	37,748	2,295	21,529
$500,000 under $1,000,000	1,288	911,755	7,081	65,438	11,888	948	22,873	874	613,643	3,726	39,002	16,923	737	21,059
$1,000,000 or more	385	734,205	2,679	29,849	13,433	353	21,065	372	707,179	2,603	27,920	14,167	346	20,882
Receipts not reported	(2)	-	(2)	-	(2)	-	-	-	-	-	-	-	-	-

Footnotes at end of table.

Table 2.3—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, DEPRECIATION, PAYROLL, NET PROFIT, AND INVENTORY, BY SELECTED INDUSTRIES, AND SIZE OF BUSINESS RECEIPTS—Continued

Selected industry and size of business receipts	Businesses with and without net profit							Businesses with net profit						
	Number of businesses	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Payroll (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Inventory, end-of-year		Number of businesses	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Payroll (Thousand dollars)	Net profit (Thousand dollars)	Inventory, end-of-year	
						Number of businesses	Amount (Thousand dollars)						Number of businesses	Amount (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
WHOLESALE AND RETAIL TRADE—Continued														
Farm products—raw materials														
Total	14,803	4,060,094	23,154	75,362	65,934	5,547	159,963	10,544	3,480,880	19,497	70,167	76,949	3,344	113,504
Under $5,000	2,895	4,772	663	97	[1]849	223	265	1,231	2,380	54	1	645	542	1,308
$5,000 under $10,000	1,039	8,688	218	83	3,166			1,028	8,603	211	82	3,224		
$10,000 under $25,000	1,892	31,453	1,398	589	5,378	1,380	13,859	1,490	26,222	512	210	6,419		
$25,000 under $50,000	2,019	84,511	1,529	2,966	4,742			1,310	55,377	953	2,497	5,685		
$50,000 under $100,000	1,153	91,674	953	13,683	3,861	423	10,671	894	72,039	722	13,548	5,655	639	6,222
$100,000 under $200,000	1,191	172,547	2,353	5,595	6,732	774	7,980	884	123,684	1,702	2,340	7,160		
$200,000 under $500,000	1,858	634,079	5,404	14,579	17,140	1,029	23,894	1,591	562,083	4,959	14,116	17,956	768	20,827
$500,000 under $1,000,000	1,532	1,007,720	6,535	24,894	12,428	905	37,634	1,422	926,390	6,413	24,766	14,929	845	27,041
$1,000,000 or more	913	2,024,650	4,081	12,876	13,606	763	65,326	694	1,704,102	3,971	12,607	15,276	550	58,106
Receipts not reported	[2]	-	[2]	-	[2]	[2]	[2]	-	-	-	-	-	-	-
Machinery, equipment, and supplies														
Total	18,575	1,020,456	18,070	69,806	138,312	8,694	90,721	14,444	924,940	14,699	61,665	148,808	7,088	84,160
Under $5,000	3,718	4,707	394	118	[1]905	878	424	1,808	3,066	27	112	1,181	1,236	2,629
$5,000 under $10,000	2,424	18,399	734	257	5,036	[2]	[2]	1,832	13,078	214	53	5,773		
$10,000 under $25,000	3,398	51,529	1,263	1,532	15,333	1,081	2,198	2,578	41,144	609	467	18,375		
$25,000 under $50,000	3,656	134,493	2,141	5,141	35,522	2,233	11,069	3,639	133,855	2,095	5,057	35,642	2,228	11,060
$50,000 under $100,000	2,728	212,088	3,373	12,271	30,880	1,916	20,424	2,520	193,040	2,783	10,172	32,925	1,914	20,340
$100,000 under $200,000	1,344	199,551	2,728	16,773	22,132	885	21,016	1,093	153,921	2,041	13,143	23,534	835	18,949
$200,000 under $500,000	698	187,246	2,385	17,343	16,235	628	16,912	693	186,079	2,360	17,301	16,400	623	16,854
$500,000 under $1,000,000	263	172,887	4,859	14,093	12,391	238	12,789	257	168,951	4,481	13,726	12,857	233	12,558
$1,000,000 or more	29	39,556	174	2,264	2,020	24	3,825	24	31,806	89	1,634	2,121	19	1,770
Receipts not reported	[2]	-	[2]	[2]	[2]	[2]	[2]	-	-	-	-	-	-	-
Other wholesale trade														
Total	207,964	10,337,800	140,927	603,546	1,236,163	65,635	796,662	171,045	9,441,699	119,246	547,919	1,309,490	51,715	676,768
Under $5,000	61,876	136,538	10,245	3,033	20,900	12,164	14,255	40,101	99,561	3,172	1,747	40,946	5,182	6,291
$5,000 under $10,000	32,785	235,924	7,415	4,548	89,031	5,073	14,151	29,010	208,625	5,974	2,032	97,070	3,641	7,526
$10,000 under $25,000	43,032	693,982	21,205	21,911	266,434	11,251	33,131	39,909	640,632	18,661	17,824	274,353	9,689	25,066
$25,000 under $50,000	28,772	1,017,337	22,711	52,943	304,536	10,153	85,871	26,322	927,130	21,075	43,026	315,987	8,566	58,660
$50,000 under $100,000	16,597	1,159,378	18,901	80,458	200,212	9,621	89,304	14,534	1,013,827	16,092	70,687	206,849	8,528	66,967
$100,000 under $200,000	12,316	1,780,163	20,656	150,487	146,917	8,324	184,433	11,345	1,627,846	20,014	140,822	154,126	7,772	160,082
$200,000 under $500,000	7,418	2,280,165	22,269	155,949	125,865	6,303	230,192	6,723	2,074,600	19,614	140,613	128,757	5,825	213,654
$500,000 under $1,000,000	2,713	1,848,237	11,616	87,226	61,837	2,212	94,883	2,498	1,689,603	9,931	86,256	63,874	1,997	89,363
$1,000,000 or more	620	1,186,076	5,361	46,977	26,661	531	50,400	603	1,159,875	4,713	44,912	27,528	515	49,159
Receipts not reported	1,835	-	548	14	[1]6,230	3	42	-	-	-	-	-	-	-
Retail trade														
Total	1,512,563	78,610,289	1,051,208	6,437,794	5,176,800	1,038,301	7,713,449	1,195,437	70,762,128	890,428	5,647,268	5,755,097	853,473	6,716,937
Under $5,000	319,251	630,629	30,471	23,197	7,685	121,896	165,620	189,055	401,945	11,060	7,672	109,784	59,938	53,810
$5,000 under $10,000	149,285	1,094,784	31,752	60,298	79,775	80,603	166,542	105,959	782,174	17,350	32,290	149,528	56,794	111,199
$10,000 under $25,000	299,268	5,063,532	111,803	302,908	472,722	203,985	582,770	238,061	4,071,460	84,142	201,744	586,363	163,541	430,463
$25,000 under $50,000	280,640	10,229,088	184,713	733,692	914,204	222,784	963,692	244,207	8,924,475	151,632	600,721	1,011,131	196,267	795,109
$50,000 under $100,000	253,018	17,961,530	239,986	1,476,440	1,435,550	218,734	1,677,011	229,458	16,336,065	214,420	1,289,781	1,518,305	197,067	1,511,464
$100,000 under $200,000	139,125	19,196,653	225,714	1,752,059	1,290,635	129,499	1,764,782	130,251	17,976,024	206,810	1,645,123	1,342,318	124,872	1,633,085
$200,000 under $500,000	52,897	15,353,810	151,603	1,395,768	736,100	49,633	1,556,801	48,655	14,059,976	134,840	1,239,711	781,991	46,096	1,437,547
$500,000 under $1,000,000	8,372	5,777,887	55,546	457,108	179,878	7,526	531,211	8,039	5,531,966	53,874	439,494	184,912	7,205	510,066
$1,000,000 or more	2,193	3,302,376	18,433	236,136	67,925	2,121	303,543	1,752	2,678,043	16,300	190,732	70,765	1,693	234,194
Receipts not reported	8,514	-	1,187	188	[1]7,674	1,520	2,477	-	-	-	-	-	-	-
Building materials, hardware, and farm equipment														
Total	56,650	4,512,368	64,764	360,281	261,216	46,227	1,076,351	45,821	4,063,999	53,964	318,634	304,365	38,020	942,150
Under $5,000	7,005	14,362	1,090	671	162	3,401	9,869	4,293	8,332	364	397	2,384	1,926	3,831
$5,000 under $10,000	5,433	39,883	1,534	2,210	3,213	3,797	13,236	3,657	26,462	922	1,025	6,770	2,473	9,244
$10,000 under $25,000	10,295	187,314	5,350	12,687	18,518	7,896	64,453	8,198	147,722	3,186	7,140	27,303	6,107	47,749
$25,000 under $50,000	8,996	329,707	8,130	20,130	29,286	7,461	79,284	7,521	276,562	6,259	14,942	36,916	6,297	64,762
$50,000 under $100,000	11,874	822,897	15,481	69,918	59,929	11,101	214,139	10,675	742,628	13,039	58,360	71,226	9,906	190,221
$100,000 under $200,000	7,449	1,022,948	14,853	92,476	61,644	7,316	250,553	6,415	875,609	12,254	79,513	67,066	6,285	198,010
$200,000 under $500,000	4,422	1,344,135	12,924	105,193	63,422	4,202	309,047	4,100	1,271,972	12,634	101,498	67,062	4,081	300,465
$500,000 under $1,000,000	926	634,782	4,646	49,526	21,559	911	110,573	868	598,372	4,556	48,290	21,988	853	102,725
$1,000,000 or more	94	116,340	750	7,469	3,650	92	25,143	94	116,340	750	7,469	3,650	92	25,143
Receipts not reported	[2]	-	[2]	[2]	[2]	[2]	[2]	-	-	-	-	-	-	-

Footnotes at end of table.

Table 2.3—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, DEPRECIATION, PAYROLL, NET PROFIT, AND INVENTORY, BY SELECTED INDUSTRIES, AND SIZE OF BUSINESS RECEIPTS—Continued

Selected industry and size of business receipts	Businesses with and without net profit							Businesses with net profit						
	Number of businesses	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Payroll (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Inventory, end-of-year		Number of businesses	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Payroll (Thousand dollars)	Net profit (Thousand dollars)	Inventory, end-of-year	
						Number of businesses	Amount (Thousand dollars)						Number of businesses	Amount (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
WHOLESALE AND RETAIL TRADE—Continued														
Building materials dealers														
Total	24,222	1,445,831	30,412	145,671	100,817	16,022	201,830	19,283	1,270,208	24,712	126,294	117,235	12,576	175,687
Under $5,000	3,962	8,153	797	527	[1]346	1,475	1,766	2,721	5,426	221	394	1,042	1,515	2,467
$5,000 under $10,000	2,789	20,331	1,025	2,017	519	1,610	4,328	1,585	10,865	539	879	3,260		
$10,000 under $25,000	5,131	95,166	2,938	6,831	11,347	3,236	19,600	4,408	80,168	2,302	5,225	14,931	2,568	15,814
$25,000 under $50,000	3,588	133,830	3,640	10,662	15,900	2,173	11,266	3,326	125,433	3,506	9,997	16,351	2,162	11,133
$50,000 under $100,000	4,303	287,544	8,160	33,987	17,071	3,536	51,730	3,575	241,281	6,528	27,346	21,010	2,812	39,501
$100,000 under $200,000	2,614	333,052	7,864	40,057	23,700	2,487	52,077	2,200	288,457	5,812	31,851	25,959	2,075	46,289
$200,000 under $500,000	1,525	454,123	4,607	36,435	26,343	1,316	51,307	1,319	409,067	4,474	35,701	27,984	1,311	51,228
$500,000 under $1,000,000	144	100,067	1,266	13,262	5,848	129	9,165	138	95,946	1,221	13,009	6,097	123	8,718
$1,000,000 or more	11	13,565	109	1,892	601	10	537	11	13,565	109	1,892	601	10	537
Receipts not reported	[2]	-	[2]	[2]	[2]	[2]	[2]	-	-	-	-	-	-	-
Hardware stores														
Total	19,454	1,106,124	16,067	101,216	101,141	18,527	338,769	16,743	1,048,032	14,657	93,657	111,046	16,480	306,208
Under $5,000	1,973	3,712	181	114	495	1,314	6,087	2,865	14,680	453	97	3,439	2,613	10,252
$5,000 under $10,000	2,067	15,595	357	123	1,684	1,866	8,261							
$10,000 under $25,000	3,990	70,706	870	3,806	8,296	3,939	42,227	3,277	59,058	789	1,875	9,675	3,277	31,364
$25,000 under $50,000	2,980	108,925	1,951	4,443	7,138	2,970	44,916	2,429	86,922	1,468	1,944	12,343	2,424	34,496
$50,000 under $100,000	5,393	377,085	5,956	28,820	38,319	5,388	109,487	5,132	359,245	5,217	26,261	40,305	5,127	102,827
$100,000 under $200,000	2,268	293,419	3,502	33,576	27,321	2,268	72,544	2,258	291,657	3,482	33,180	27,391	2,258	72,108
$200,000 under $500,000	700	179,957	2,405	23,372	15,501	700	44,122	699	179,745	2,403	23,338	15,506	699	44,036
$500,000 under $1,000,000	77	47,102	720	6,194	1,789	77	10,156	77	47,102	720	6,194	1,789	77	10,156
$1,000,000 or more	6	9,623	125	768	598	5	969	6	9,623	125	768	598	5	969
Receipts not reported	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Farm equipment dealers														
Total	12,974	1,960,413	18,285	113,394	59,258	11,678	535,752	9,795	1,745,759	14,595	98,683	76,084	8,964	460,255
Under $5,000	1,070	2,497	112	30	13	933	2,663	1,292	12,319	168	92	4,110	533	927
$5,000 under $10,000	577	3,957	152	70	1,010									
$10,000 under $25,000	1,174	21,442	1,542	2,050	[1]1,125	721	2,626							
$25,000 under $50,000	2,428	86,952	2,539	5,025	6,248	2,318	23,102	1,766	64,207	1,285	3,001	8,222	1,711	19,133
$50,000 under $100,000	2,178	158,268	1,365	7,111	4,539	2,177	52,922	1,968	142,102	1,294	4,753	9,911	1,967	47,893
$100,000 under $200,000	2,567	396,477	3,487	18,843	10,623	2,561	125,932	1,957	295,495	2,960	14,482	13,716	1,952	79,613
$200,000 under $500,000	2,197	710,055	5,912	45,386	21,578	2,186	213,618	2,082	683,160	5,757	42,459	23,572	2,071	205,201
$500,000 under $1,000,000	705	487,613	2,660	30,070	13,922	705	91,252	653	455,324	2,615	29,087	14,102	653	83,851
$1,000,000 or more	77	93,152	516	4,809	2,451	77	23,637	77	93,152	516	4,809	2,451	77	23,637
Receipts not reported	[2]	-	-	-	[2]	-	-	-	-	-	-	-	-	-
General merchandise stores														
Total	154,819	3,541,023	69,164	188,963	277,062	78,538	551,443	118,554	3,175,747	55,629	168,318	323,428	59,070	453,254
Under $5,000	76,671	122,206	5,646	1,077	16,665	22,099	37,477	52,967	94,193	2,258	812	28,825	12,262	5,921
$5,000 under $10,000	15,243	109,435	3,468	3,877	10,859	7,567	19,139	11,569	82,384	1,878	2,749	16,905	4,776	13,044
$10,000 under $25,000	23,772	385,834	9,083	9,362	48,568	14,301	58,927	19,819	321,791	6,783	5,735	59,293	11,458	49,237
$25,000 under $50,000	16,448	618,029	13,226	20,685	41,657	13,912	91,424	13,841	521,842	9,450	13,618	50,184	11,590	63,621
$50,000 under $100,000	13,538	891,661	13,142	33,117	67,692	12,515	127,082	13,061	863,525	12,675	31,642	69,528	12,054	120,648
$100,000 under $200,000	6,643	920,342	15,734	76,354	58,663	6,359	160,033	5,724	801,475	13,786	69,409	65,020	5,446	143,557
$200,000 under $500,000	1,435	389,727	7,255	36,881	27,202	1,358	49,403	1,430	387,248	7,255	36,881	27,301	1,358	49,403
$500,000 under $1,000,000	134	84,746	1,480	6,295	4,677	116	6,453	133	84,246	1,473	6,170	4,874	116	6,453
$1,000,000 or more	10	19,043	71	1,302	1,498	10	1,370	10	19,043	71	1,302	1,498	10	1,370
Receipts not reported	925	-	59	13	[1]419	[2]	[2]	-	-	-	-	-	-	-
Food stores														
Total	263,747	17,122,688	192,561	893,787	859,499	201,193	962,176	219,611	15,366,388	165,390	784,784	934,749	171,870	838,231
Under $5,000	25,627	65,253	2,468	1,290	[1]948	10,550	8,425	15,573	41,056	957	369	7,262	5,328	3,511
$5,000 under $10,000	23,624	178,134	2,881	5,016	6,131	13,010	14,812	15,579	119,157	1,812	2,751	17,214	8,935	9,499
$10,000 under $25,000	57,220	971,690	17,937	28,878	63,235	41,012	69,745	46,432	787,612	14,044	20,093	77,222	33,167	56,569
$25,000 under $50,000	60,918	2,248,276	36,215	76,564	160,715	49,598	140,652	53,168	1,956,235	28,258	65,340	175,113	43,620	119,624
$50,000 under $100,000	54,272	3,822,620	42,616	182,490	255,818	47,159	216,158	50,537	3,556,399	39,013	166,117	264,709	43,980	195,289
$100,000 under $200,000	25,753	3,569,750	35,714	170,273	186,398	24,506	188,254	24,117	3,361,115	32,710	161,432	191,464	22,932	174,727
$200,000 under $500,000	12,504	3,750,328	34,484	245,937	129,057	12,218	209,373	11,688	3,439,767	30,897	220,565	139,023	11,407	190,671
$500,000 under $1,000,000	2,117	1,401,617	11,700	90,663	39,643	2,107	58,813	1,888	1,223,483	10,505	79,517	41,633	1,883	51,010
$1,000,000 or more	843	1,115,020	8,450	92,663	20,313	832	55,086	629	881,564	7,194	68,600	21,109	618	37,331
Receipts not reported	869	-	96	13	[1]863	[2]	[2]	-	-	-	-	-	-	-

Footnotes at end of table.

Table 2.3—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, DEPRECIATION, PAYROLL, NET PROFIT, AND INVENTORY, BY SELECTED INDUSTRIES, AND SIZE OF BUSINESS RECEIPTS—Continued

Selected industry and size of business receipts	Businesses with and without net profit							Businesses with net profit						
	Number of businesses	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Payroll (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Inventory, end-of-year: Number of businesses	Inventory, end-of-year: Amount (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Payroll (Thousand dollars)	Net profit (Thousand dollars)	Inventory, end-of-year: Number of businesses	Inventory, end-of-year: Amount (Thousand dollars)
WHOLESALE AND RETAIL TRADE--Continued	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Grocery stores, meat and fish markets, and fruit and vegetable markets														
Total	220,128	15,715,696	157,278	701,399	706,744	176,018	926,557	181,850	14,040,763	133,975	606,813	775,777	149,582	804,919
Under $5,000	17,626	45,566	1,587	792	[1]2,208	8,032	7,782	10,346	27,548	468	159	4,315	4,470	3,285
$5,000 under $10,000	19,098	143,106	1,665	3,015	776	10,753	13,312	11,605	87,897	865	1,173	10,934	6,979	8,072
$10,000 under $25,000	45,160	773,061	12,030	12,936	37,271	34,179	63,275	35,732	614,350	9,068	8,721	49,665	27,042	50,825
$25,000 under $50,000	50,680	1,874,622	24,532	34,627	114,251	43,134	133,119	43,538	1,604,385	18,166	27,746	127,558	37,161	112,095
$50,000 under $100,000	47,499	3,347,703	32,548	107,455	206,329	41,700	204,290	44,021	3,103,865	29,553	95,685	214,653	38,728	184,492
$100,000 under $200,000	24,491	3,410,806	33,272	144,587	171,033	23,315	184,360	22,856	3,202,326	30,283	135,775	176,077	21,742	170,836
$200,000 under $500,000	12,073	3,636,078	31,706	218,588	121,279	11,792	206,373	11,262	3,327,228	28,158	193,417	131,213	10,986	187,684
$500,000 under $1,000,000	2,107	1,396,452	11,647	88,982	39,166	2,097	58,717	1,878	1,218,318	10,452	77,836	41,156	1,873	50,914
$1,000,000 or more	826	1,088,302	8,218	90,364	19,410	815	54,471	612	854,846	6,962	66,301	20,206	601	36,716
Receipts not reported	[2]	-	[2]	[2]	[2]	[2]	[2]	-	-	-	-	-	-	-
Other food stores														
Total	43,619	1,406,992	35,283	192,428	152,755	25,175	35,619	37,761	1,325,625	31,415	177,971	158,972	22,288	33,312
Under $5,000	8,001	19,687	881	498	1,260	2,518	643	5,227	13,508	489	210	2,947	[2]	[2]
$5,000 under $10,000	4,526	35,028	1,216	2,001	5,355	2,257	1,500	3,974	31,260	947	1,578	6,280	1,956	1,427
$10,000 under $25,000	12,060	198,629	5,907	15,942	25,964	6,833	6,470	10,700	173,262	4,976	11,372	27,557	6,125	5,744
$25,000 under $50,000	10,238	373,654	11,683	41,937	46,464	6,464	7,533	9,630	351,850	10,092	37,594	47,555	6,459	7,529
$50,000 under $100,000	6,773	474,917	10,068	75,035	49,489	5,459	11,868	6,516	452,534	9,460	70,432	50,056	5,252	10,797
$100,000 under $200,000	1,262	158,944	2,442	25,686	15,365	1,191	3,894	1,261	158,789	2,427	25,657	15,387	1,190	3,891
$200,000 under $500,000	431	114,250	2,778	27,349	7,778	426	3,000	426	112,539	2,739	27,148	7,810	421	2,987
$500,000 under $1,000,000	10	5,165	53	1,681	477	10	96	10	5,165	53	1,681	477	10	96
$1,000,000 or more	17	26,718	232	2,299	903	17	615	17	26,718	232	2,299	903	17	615
Receipts not reported	[2]	-	[2]	-	[2]	-	-	-	-	-	-	-	-	-
Automotive dealers and gasoline service stations														
Total	278,623	23,691,050	166,160	1,562,047	1,064,946	213,306	1,602,532	224,175	21,198,284	144,727	1,387,050	1,181,007	180,249	1,368,522
Under $5,000	27,326	63,891	2,273	3,261	1,230	11,914	18,814	14,339	37,654	423	1,274	11,809	5,389	7,091
$5,000 under $10,000	16,655	120,269	2,892	7,224	10,712	8,102	14,025	10,967	80,061	1,545	3,982	18,252	4,831	6,383
$10,000 under $25,000	42,569	730,587	9,360	34,407	39,260	27,057	61,334	30,171	528,609	6,901	18,450	59,939	19,546	35,387
$25,000 under $50,000	50,341	1,861,981	19,440	80,694	108,626	40,975	108,667	43,249	1,612,433	16,972	64,607	126,307	36,375	93,898
$50,000 under $100,000	68,540	5,015,087	39,656	301,255	267,424	60,163	261,391	59,468	4,373,123	34,516	255,699	295,224	53,489	208,674
$100,000 under $200,000	49,797	6,866,826	48,255	532,407	357,728	45,977	331,768	46,487	6,389,825	44,214	497,288	377,595	42,978	304,186
$200,000 under $500,000	16,716	4,744,735	27,739	353,842	188,293	14,964	349,360	15,061	4,279,944	24,823	316,981	196,734	13,782	308,930
$500,000 under $1,000,000	3,591	2,513,875	9,349	142,630	61,239	3,048	258,932	3,570	2,500,965	9,211	141,384	62,225	3,032	256,937
$1,000,000 or more	1,082	1,773,799	6,828	106,315	31,748	1,034	197,914	863	1,395,670	6,122	87,385	32,922	827	147,036
Receipts not reported	2,006	-	368	12	[1]1,314	[2]	[2]	-	-	-	-	-	-	-
Automobile and truck dealers														
Total	43,128	6,368,816	27,152	323,560	163,314	26,730	732,360	31,111	5,461,725	23,980	280,167	200,447	20,687	600,742
Under $5,000	7,191	15,347	389	505	[1]907	1,921	2,780	3,242	8,032	25	149	2,293	1,816	3,275
$5,000 under $10,000	3,738	26,455	75	719	3,180	[2]	[2]	2,519	18,179	59	564	4,336		
$10,000 under $25,000	6,655	111,745	1,393	2,252	9,308	3,328	10,814	4,936	89,750	984	935	13,075	2,212	6,467
$25,000 under $50,000	8,255	285,626	2,947	4,999	13,605	6,073	30,482	6,396	223,231	2,651	3,586	21,339	5,072	23,284
$50,000 under $100,000	5,384	379,221	2,162	16,333	17,057	3,943	53,276	3,944	284,543	1,906	12,764	24,612	2,980	28,315
$100,000 under $200,000	3,155	428,386	2,106	22,705	19,783	2,587	49,496	2,432	331,697	1,698	18,562	25,715	1,964	39,709
$200,000 under $500,000	4,914	1,535,378	6,675	78,334	36,313	4,023	168,357	4,090	1,303,703	6,003	65,066	42,230	3,610	138,127
$500,000 under $1,000,000	2,877	2,051,778	6,162	107,038	40,060	2,389	236,624	2,867	2,045,839	6,142	106,796	40,711	2,384	235,631
$1,000,000 or more	904	1,534,880	5,218	90,675	24,962	856	176,812	685	1,156,751	4,512	71,745	26,136	649	125,934
Receipts not reported	[2]	-	[2]	-	[2]	-	-	-	-	-	-	-	-	-
Gasoline service stations														
Total	207,862	15,405,811	111,702	1,092,403	776,254	164,099	495,798	173,029	14,045,660	97,676	977,720	839,750	143,183	452,818
Under $5,000	15,278	37,908	1,313	2,689	1,170	7,317	6,295	8,667	22,833	276	1,075	6,797	3,667	3,156
$5,000 under $10,000	9,356	69,202	1,655	5,888	4,882	4,475	4,121	6,286	45,951	949	3,124	9,040	2,719	2,308
$10,000 under $25,000	31,876	548,916	5,803	28,704	26,816	20,367	27,636	22,912	395,750	4,643	16,460	40,109	15,578	18,749
$25,000 under $50,000	38,454	1,442,001	14,406	68,874	79,198	31,489	56,982	33,499	1,262,964	12,322	54,420	88,933	28,161	51,617
$50,000 under $100,000	57,653	4,232,065	31,973	257,875	219,945	50,827	123,203	51,004	3,758,256	27,853	218,625	236,461	46,095	112,449
$100,000 under $200,000	43,059	5,922,615	38,656	460,122	306,972	39,888	174,435	40,939	5,613,217	35,819	436,486	319,010	37,974	167,869
$200,000 under $500,000	9,823	2,630,891	14,389	227,241	118,138	9,089	82,551	9,075	2,427,245	12,468	206,575	119,490	8,347	76,188
$500,000 under $1,000,000	505	327,993	1,911	27,934	14,947	500	6,582	500	325,224	1,894	27,879	14,950	495	6,489
$1,000,000 or more	147	194,220	1,452	13,076	4,960	147	13,993	147	194,220	1,452	13,076	4,960	147	13,993
Receipts not reported	1,711	-	144	-	[1]774	-	-	-	-	-	-	-	-	-

Footnotes at end of table.

Table 2.3—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, DEPRECIATION, PAYROLL, NET PROFIT, AND INVENTORY, BY SELECTED INDUSTRIES, AND SIZE OF BUSINESS RECEIPTS—Continued

Selected industry and size of business receipts	Businesses with and without net profit							Businesses with net profit						
	Number of businesses	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Payroll (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Inventory, end-of-year		Number of businesses	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Payroll (Thousand dollars)	Net profit (Thousand dollars)	Inventory, end-of-year	
						Number of businesses	Amount (Thousand dollars)						Number of businesses	Amount (Thousand dollars)
WHOLESALE AND RETAIL TRADE--Continued	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Tire, battery, and accessory dealers, and auto motive dealers, not elsewhere classified														
Total	27,633	1,916,423	27,306	146,084	125,378	22,477	374,374	20,035	1,690,899	23,071	129,163	140,810	16,379	314,962
Under $5,000	4,857	10,636	571	67	967	2,676	9,739	2,430	6,789	122	50	2,719	1,115	3,044
$5,000 under $10,000	3,561	24,612	1,162	617	2,650	2,017	6,185	2,162	15,931	537	294	4,876	(2)	(2)
$10,000 under $25,000	4,038	69,926	2,164	3,451	3,136	3,362	22,884	2,323	43,109	1,274	1,055	6,755	1,756	10,171
$25,000 under $50,000	3,632	134,354	2,087	6,821	15,823	3,413	21,203	3,354	126,238	1,999	6,601	16,035	3,142	18,997
$50,000 under $100,000	5,503	403,801	5,521	27,047	30,422	5,393	84,912	4,520	330,324	4,757	24,310	34,151	4,414	67,910
$100,000 under $200,000	3,583	515,825	7,493	49,580	30,973	3,502	107,837	3,116	444,911	6,697	42,240	32,870	3,040	96,608
$200,000 under $500,000	1,979	578,466	6,675	48,267	33,842	1,852	98,452	1,896	548,996	6,352	45,340	35,014	1,825	94,615
$500,000 under $1,000,000	209	134,104	1,276	7,658	6,232	159	15,726	203	129,902	1,175	6,709	6,564	153	14,817
$1,000,000 or more	31	44,699	158	2,564	1,826	31	7,109	31	44,699	158	2,564	1,826	31	7,109
Receipts not reported	240	-	199	12	[1]493	(2)	(2)	-	-	-	-	-	-	-
Apparel and accessory stores														
Total	56,965	3,110,695	33,773	301,443	287,916	44,932	829,782	45,229	2,901,519	28,974	282,043	316,760	38,424	758,159
Under $5,000	8,885	17,682	1,196	243	[1]7,041	3,156	4,656	4,736	9,265	383	104	2,167	1,732	1,308
$5,000 under $10,000	5,073	38,573	678	2,998	5,681	3,036	14,384	4,154	30,591	256	1,472	6,598	2,579	13,372
$10,000 under $25,000	10,398	169,682	2,332	7,258	8,489	7,871	49,282	6,552	107,703	1,307	2,920	17,828	5,594	32,350
$25,000 under $50,000	11,581	435,009	4,954	26,868	42,041	10,691	139,031	9,631	361,443	3,163	18,647	46,193	8,952	115,420
$50,000 under $100,000	12,736	905,180	10,843	68,283	97,171	12,320	246,103	12,194	867,569	10,335	65,932	100,060	11,778	226,140
$100,000 under $200,000	5,676	796,034	7,196	87,616	82,079	5,556	210,881	5,620	790,130	7,033	86,761	82,951	5,504	207,616
$200,000 under $500,000	2,195	588,921	5,630	83,939	53,243	2,132	141,492	2,183	585,493	5,596	83,013	53,841	2,126	140,527
$500,000 under $1,000,000	142	101,224	687	17,953	5,649	142	17,609	137	97,270	651	17,211	6,018	137	15,393
$1,000,000 or more	28	58,390	257	6,285	805	28	6,344	22	52,055	250	5,983	1,104	22	6,033
Receipts not reported	(2)	-	-	-	(2)	-	-	-	-	-	-	-	-	-
Furniture, home furnishings, and equipment stores														
Total	77,933	3,897,643	57,555	412,291	364,493	54,855	620,346	65,040	3,668,699	52,407	376,475	397,609	46,574	538,524
Under $5,000	15,780	37,810	2,198	1,359	3,212	7,254	8,314	10,498	28,640	1,069	873	8,133	4,727	4,102
$5,000 under $10,000	9,653	70,358	2,805	5,879	7,558	5,771	16,494	7,448	54,019	2,343	3,590	13,059	4,136	4,965
$10,000 under $25,000	16,057	272,986	5,279	19,199	38,413	10,182	41,812	13,556	231,594	4,328	13,843	45,509	8,503	26,799
$25,000 under $50,000	14,209	517,460	8,868	58,068	58,801	10,901	96,222	12,693	462,755	8,291	51,543	66,496	9,711	66,034
$50,000 under $100,000	10,469	745,637	10,912	68,959	77,923	9,742	120,572	9,259	669,126	9,850	53,374	82,612	8,584	107,824
$100,000 under $200,000	8,698	1,212,730	14,932	133,885	109,368	8,145	191,615	8,652	1,206,665	14,800	132,902	111,037	8,125	191,063
$200,000 under $500,000	2,655	769,791	10,633	93,427	57,558	2,514	107,710	2,590	751,626	9,830	90,815	58,551	2,449	100,584
$500,000 under $1,000,000	316	225,424	1,732	24,774	9,929	310	30,664	314	224,217	1,728	24,494	10,235	309	30,640
$1,000,000 or more	31	45,447	196	6,731	[1]772	31	6,918	30	40,057	168	5,041	1,977	30	6,513
Receipts not reported	(2)	-	-	(2)	(2)	(2)	(2)	-	-	-	-	-	-	-
Eating and drinking places														
Total	290,278	9,809,306	269,849	1,662,879	883,400	189,995	192,790	226,466	8,568,321	222,855	1,380,701	1,005,018	159,200	165,565
Under $5,000	37,453	93,670	3,667	8,447	[1]2,389	13,375	4,898	17,824	46,831	1,001	1,546	9,976	6,676	2,356
$5,000 under $10,000	40,612	303,188	9,878	27,115	8,242	20,475	8,242	26,857	207,043	4,005	13,477	30,599	14,313	5,575
$10,000 under $25,000	84,027	1,440,860	42,070	150,656	142,967	59,396	31,799	69,160	1,209,226	32,438	105,594	163,999	50,388	26,260
$25,000 under $50,000	72,729	2,576,847	65,671	333,571	273,432	53,803	50,178	64,247	2,283,705	55,413	271,788	297,229	48,824	45,478
$50,000 under $100,000	37,442	2,531,501	62,718	484,613	265,478	28,793	46,811	34,171	2,311,959	54,567	425,133	281,041	26,547	44,399
$100,000 under $200,000	12,422	1,648,255	40,120	359,893	149,208	11,076	27,350	11,600	1,541,026	36,849	330,592	154,784	10,260	24,471
$200,000 under $500,000	3,012	855,331	23,321	207,998	36,946	2,820	20,040	2,175	614,746	17,004	144,099	53,928	1,991	13,712
$500,000 under $1,000,000	423	336,457	21,380	85,987	11,724	195	2,951	417	331,611	21,239	84,400	12,044	189	2,796
$1,000,000 or more	16	23,197	475	4,491	1,052	12	518	15	22,174	339	4,072	1,418	12	518
Receipts not reported	2,142	-	549	108	[1]3,260	(2)	(2)	-	-	-	-	-	-	-
Drug stores and proprietary stores														
Total	30,207	2,999,860	34,471	330,045	299,070	26,624	554,221	27,027	2,831,446	31,068	300,393	308,281	24,514	513,489
Under $5,000	1,465	1,858	785	88	[1]1,663	(2)	(2)	1,147	4,832	33	208	2,002	(2)	(2)
$5,000 under $10,000	(2)	(2)	(2)	(2)	(2)	(2)	(2)						(2)	(2)
$10,000 under $25,000	2,372	42,129	528	3,567	3,504	2,061	15,082	1,954	34,609	449	2,925	3,953	1,648	14,293
$25,000 under $50,000	4,511	166,533	1,654	12,888	17,260	3,703	32,702	3,593	136,525	1,395	10,623	19,781	3,036	27,154
$50,000 under $100,000	10,401	771,696	9,795	73,869	96,208	9,777	153,268	10,034	744,507	9,540	68,845	96,823	9,461	148,528
$100,000 under $200,000	7,312	1,033,961	11,058	113,792	113,883	6,880	170,152	7,206	1,017,203	10,731	109,470	115,896	6,775	164,412
$200,000 under $500,000	3,171	881,792	9,918	112,767	63,022	3,165	162,235	2,965	798,110	8,257	95,645	63,743	2,960	138,667
$500,000 under $1,000,000	103	59,050	432	9,030	4,511	103	7,294	102	58,346	426	8,882	4,682	102	7,104
$1,000,000 or more	26	37,314	237	3,795	[1]1,401	26	4,283	26	37,314	237	3,795	1,401	26	4,283
Receipts not reported	(2)	-	(2)	-	(2)	-	-	-	-	-	-	-	-	-

Footnotes at end of table.

Table 2.3—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, DEPRECIATION, PAYROLL, NET PROFIT, AND INVENTORY, BY SELECTED INDUSTRIES, AND SIZE OF BUSINESS RECEIPTS—Continued

Selected industry and size of business receipts	Businesses with and without net profit							Businesses with net profit						
	Number of businesses	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Payroll (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Inventory, end-of-year		Number of businesses	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Payroll (Thousand dollars)	Net profit (Thousand dollars)	Inventory, end-of-year	
						Number of businesses	Amount (Thousand dollars)						Number of businesses	Amount (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
WHOLESALE AND RETAIL TRADE—Continued														
Liquor stores														
Total	25,979	2,213,885	21,566	109,823	141,627	21,932	225,321	21,217	2,029,557	18,561	102,418	149,561	19,094	210,313
Under $5,000	1,711	9,010	277	125	[1]1,191	1,104	2,444	(2)	(2)	(2)	(2)	(2)	(2)	(2)
$5,000 under $10,000														
$10,000 under $25,000	3,744	66,871	751	2,520	3,161	2,834	9,299	2,379	40,024	412	1,661	4,548	1,776	3,369
$25,000 under $50,000	5,460	209,864	3,442	10,635	14,390	4,852	22,777	4,518	174,557	1,903	9,348	15,753	4,111	20,120
$50,000 under $100,000	7,824	559,508	4,838	23,624	39,675	6,359	55,776	6,545	476,996	4,540	19,157	42,001	6,084	54,783
$100,000 under $200,000	4,906	698,954	8,064	35,219	46,924	4,855	67,514	4,644	663,935	7,452	34,523	48,037	4,594	63,451
$200,000 under $500,000	1,953	538,144	3,564	30,593	31,299	1,753	54,949	1,952	537,861	3,556	30,561	31,321	1,752	54,896
$500,000 under $1,000,000	155	98,936	532	5,652	5,861	155	10,060	155	98,936	532	5,652	5,861	155	10,060
$1,000,000 or more	20	32,598	98	1,455	1,606	20	2,502	20	32,598	98	1,455	1,606	20	2,502
Receipts not reported	(2)	-	-	-	(2)	-	-	-	-	-	-	-	-	-
Other retail trade														
Total	277,362	7,711,771	141,345	616,235	737,571	160,699	1,098,487	202,297	6,958,168	116,853	546,452	834,319	116,458	928,730
Under $5,000	118,231	211,332	10,983	6,727	[1]1,014	49,043	70,185	67,716	133,712	4,580	2,292	38,631	21,497	24,127
$5,000 under $10,000	31,348	222,972	7,491	5,639	26,988	17,936	56,543	24,686	175,237	4,513	2,980	38,292	14,044	40,500
$10,000 under $25,000	48,814	795,579	19,113	34,374	106,607	31,375	181,037	39,840	662,570	14,294	23,383	126,769	25,354	138,450
$25,000 under $50,000	35,447	1,265,382	23,113	93,589	167,996	26,888	202,755	31,746	1,138,418	20,528	80,265	177,159	23,751	178,998
$50,000 under $100,000	25,922	1,895,743	29,985	170,312	208,232	20,805	235,711	23,514	1,730,233	26,345	145,522	215,081	18,805	214,958
$100,000 under $200,000	10,469	1,426,853	29,788	150,144	124,740	8,829	166,662	9,786	1,329,041	26,981	143,233	128,468	8,352	161,592
$200,000 under $500,000	4,834	1,490,906	16,135	125,191	86,058	4,507	153,192	4,511	1,393,209	14,988	119,653	90,487	4,190	139,692
$500,000 under $1,000,000	465	321,776	3,608	24,598	15,086	439	27,862	455	314,520	3,553	23,494	15,352	429	26,948
$1,000,000 or more	43	81,228	1,071	5,630	4,080	36	3,465	43	81,228	1,071	5,630	4,080	36	3,465
Receipts not reported	1,789	-	58	31	[1]1,202	841	1,075	-	-	-	-	-	-	-
Wholesale and Retail Trade not Allocable														
Total	19,768	1,265,650	18,183	113,637	61,716	12,237	148,272	13,666	1,129,913	14,478	98,320	83,456	8,948	125,747
Under $5,000	4,846	9,524	546	56	[1]633	2,251	3,879	2,155	5,626	152	34	1,841	930	784
$5,000 under $10,000	2,110	14,508	1,093	795	[1]765	(2)	(2)	1,403	9,720	343	477	1,466		
$10,000 under $25,000	3,885	61,789	1,064	3,078	8,053	2,242	14,439	3,086	48,848	1,006	1,915	11,252	3,071	18,716
$25,000 under $50,000	2,323	76,704	2,462	6,840	618	1,520	14,816	1,254	44,164	1,464	4,292	8,936		
$50,000 under $100,000	3,695	264,686	4,895	19,449	19,959	2,762	36,204	3,283	234,679	4,092	15,916	21,838	2,555	35,741
$100,000 under $200,000	1,941	270,673	3,966	37,783	14,734	1,674	17,638	1,629	232,933	3,314	32,909	17,595	1,613	17,128
$200,000 under $500,000	541	170,366	1,593	19,846	1,2085	471	20,554	485	156,543	1,543	17,000	12,835	415	14,917
$500,000 under $1,000,000	92	65,947	849	8,573	3,203	91	5,822	92	65,947	849	8,573	3,203	91	5,822
$1,000,000 or more	279	331,453	1,715	17,204	4,490	273	32,639	279	331,453	1,715	17,204	4,490	273	32,639
Receipts not reported	(2)	-	-	(2)	(2)	-	-	-	-	-	-	-	-	-
FINANCE, INSURANCE, AND REAL ESTATE														
Total	575,939	6,593,532	327,433	445,608	2,151,437	4,048	78,292	463,544	5,982,468	209,869	395,414	2,388,287	3,163	50,760
Under $5,000	301,592	526,122	59,648	7,454	145,545	1,240	5,910	222,452	440,724	29,567	2,453	227,508	(2)	(2)
$5,000 under $10,000	104,389	747,334	42,237	14,457	365,221	482	4,833	96,547	693,135	33,471	8,429	387,145	382	3,399
$10,000 under $25,000	99,489	1,518,429	69,130	74,797	782,701	737	8,868	93,287	1,425,966	54,865	62,126	811,519	(2)	(2)
$25,000 under $50,000	33,418	1,160,454	43,125	111,379	490,360	300	4,223	32,147	1,116,790	39,503	104,192	504,946	283	3,595
$50,000 under $100,000	14,219	963,279	55,489	82,113	271,421	433	16,172	12,977	866,803	21,717	79,581	297,829	382	14,618
$100,000 under $200,000	4,688	636,411	18,140	50,575	86,678	400	19,862	4,094	561,899	12,172	45,455	99,600	334	9,707
$200,000 under $500,000	1,886	550,611	20,004	40,134	23,791	312	12,582	1,553	464,335	10,993	32,045	41,960	309	11,726
$500,000 under $1,000,000	427	271,898	10,021	59,697	11,092	20	1,428	404	256,304	7,213	58,453	14,197	20	1,428
$1,000,000 or more	110	218,994	5,919	4,527	615	69	4,317	83	156,512	368	2,680	3,583	56	999
Receipts not reported	15,721	-	3,720	475	[1]25,987	(2)	(2)	-	-	-	-	-	-	-
Finance														
Total	29,651	736,060	18,716	30,193	148,278	594	6,216	21,419	607,783	12,417	20,526	192,261	339	2,120
Under $5,000	12,585	22,557	2,153	382	188	(2)	(2)	7,294	15,935	815	96	8,380	(2)	(2)
$5,000 under $10,000	5,497	37,269	1,059	1,718	15,023	(2)	(2)	5,122	34,754	842	532	19,958	-	-
$10,000 under $25,000	5,732	87,482	3,244	3,082	40,756	(2)	(2)	5,107	78,305	2,396	1,825	46,160	(2)	(2)
$25,000 under $50,000	1,693	58,231	1,261	4,527	23,445	(2)	(2)	1,392	48,626	996	4,065	27,276	(2)	(2)
$50,000 under $100,000	1,983	115,943	3,678	5,497	68,469	(2)	(2)	1,915	111,680	3,606	5,487	69,900	-	-
$100,000 under $200,000	285	37,349	812	3,474	10,317	(2)	(2)	216	29,056	260	3,415	11,397	(2)	(2)
$200,000 under $500,000	312	87,044	2,484	6,945	[1]5,534	(2)	(2)	103	34,445	111	1,055	4,680	(2)	(2)
$500,000 under $1,000,000	209	130,539	3,170	3,865	2,702	(2)	(2)	208	129,876	3,084	3,636	2,813	(2)	(2)
$1,000,000 or more	77	159,646	313	532	604	68	3,093	62	125,106	307	415	1,697	56	999
Receipts not reported	1,278	-	542	171	[1]7,692	-	-	-	-	-	-	-	-	-

Footnotes at end of table.

Table 2.3—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, DEPRECIATION, PAYROLL, NET PROFIT, AND INVENTORY, BY SELECTED INDUSTRIES, AND SIZE OF BUSINESS RECEIPTS—Continued

Selected industry and size of business receipts	Businesses with and without net profit							Businesses with net profit						
	Number of businesses	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Payroll (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Inventory, end-of-year		Number of businesses	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Payroll (Thousand dollars)	Net profit (Thousand dollars)	Inventory, end-of-year	
						Number of businesses	Amount (Thousand dollars)						Number of businesses	Amount (Thousand dollars)
FINANCE, INSURANCE, AND REAL ESTATE—Continued	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Security and commodity brokers, dealers, exchanges, and services														
Total	22,287	641,526	15,212	21,544	129,423	288	5,379	16,742	530,152	10,433	14,008	156,784	(2)	(2)
Under $5,000	9,797	18,248	1,580	348	4,240	(2)	(2)	6,219	14,172	754	87	7,165	-	-
$5,000 under $10,000	4,000	27,310	525	417	14,585	-	-	3,943	26,887	472	258	15,186	-	-
$10,000 under $25,000	4,029	64,355	2,371	1,833	32,790	(2)	(2)	3,579	57,860	1,772	1,151	36,351	-	-
$25,000 under $50,000	883	29,307	673	1,269	17,097	(2)	(2)	806	27,003	427	1,077	17,858	(2)	(2)
$50,000 under $100,000	1,706	97,231	3,361	3,810	62,103	(2)	(2)	1,650	93,881	3,301	3,800	62,483	-	-
$100,000 under $200,000	247	31,578	296	2,824	8,827	(2)	(2)	183	23,991	219	2,765	9,479	(2)	(2)
$200,000 under $500,000	302	84,506	2,473	6,736	[1]6,413	(2)	(2)	93	31,907	100	846	3,801	(2)	(2)
$500,000 under $1,000,000	207	129,345	3,081	3,609	2,764	(2)	(2)	207	129,345	3,081	3,609	2,764	(2)	(2)
$1,000,000 or more	77	159,646	313	532	604	68	3,093	62	125,106	307	415	1,697	(2)	(2)
Receipts not reported	1,039	-	539	166	[1]7,174	-	-	-	-	-	-	-	-	-
Other finance														
Total	7,364	94,534	3,504	8,649	18,855	(2)	(2)	4,677	77,631	1,984	6,518	35,477	(2)	(2)
Under $5,000	2,788	4,309	573	34	[1]4,052	(2)	(2)	1,075	1,763	61	9	1,215	(2)	(2)
$5,000 under $10,000	1,497	9,959	534	1,301	438	(2)	(2)	1,179	7,867	370	274	4,772	-	-
$10,000 under $25,000	1,703	23,127	873	1,249	7,966	(2)	(2)	1,528	20,445	624	674	9,809	(2)	(2)
$25,000 under $50,000	810	28,924	588	3,258	6,348	-	-	586	21,623	569	2,988	9,418	-	-
$50,000 under $100,000	277	18,712	317	1,687	6,366	-	-	298	22,864	346	2,337	9,335	-	-
$100,000 under $200,000	38	5,771	516	650	1,490	-	-						-	-
$200,000 under $500,000	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
$500,000 under $1,000,000	2	1,194	89	256	[1]62	-	-	1	531	3	27	49	-	-
$1,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receipts not reported	(2)	-	(2)	(2)	(2)	-	-	-	-	-	-	-	-	-
Insurance agents, brokers, and service														
Total	183,392	2,397,989	64,040	250,306	1,037,099	(2)	(2)	163,635	2,359,283	58,942	245,050	1,060,567	(2)	(2)
Under $5,000	80,962	147,471	9,342	2,841	50,966	-	-	64,533	131,071	6,022	1,261	66,371	-	-
$5,000 under $10,000	33,678	243,197	8,777	5,972	134,985	(2)	(2)	32,869	237,958	8,353	4,884	137,289	(2)	(2)
$10,000 under $25,000	46,001	716,165	23,265	42,318	411,291	-	-	45,086	703,257	22,126	40,764	413,633	-	-
$25,000 under $50,000	14,347	490,939	13,998	63,396	254,564	-	-	14,330	490,330	13,991	63,093	254,819	-	-
$50,000 under $100,000	4,438	304,454	5,030	37,797	114,502	-	-	4,432	304,004	5,030	37,797	114,505	-	-
$100,000 under $200,000	1,740	232,386	1,755	23,689	44,807	-	-	1,738	232,031	1,739	23,449	45,252	-	-
$200,000 under $500,000	488	145,625	678	20,314	18,754	-	-	482	143,464	666	20,092	19,234	-	-
$500,000 under $1,000,000	152	96,085	993	51,920	7,796	-	-	151	95,501	988	51,748	7,909	-	-
$1,000,000 or more	14	21,667	27	1,962	1,555	-	-	14	21,667	27	1,962	1,555	-	-
Receipts not reported	1,572	-	175	97	[1]2,121	(2)	(2)	-	-	-	-	-	-	-
Real estate														
Total	362,896	3,459,483	244,677	165,109	966,060	3,398	72,022	278,490	3,015,402	138,510	129,838	1,135,459	2,818	48,637
Under $5,000	208,045	356,094	48,153	4,231	94,391	1,185	5,901	150,625	293,718	22,730	1,096	152,757	1,380	5,038
$5,000 under $10,000	65,214	466,868	32,401	6,767	215,213	426	4,300	58,556	420,423	24,276	3,013	229,898		
$10,000 under $25,000	47,756	714,782	42,621	29,397	330,654	403	8,516	43,094	644,404	30,343	19,537	351,726	420	6,774
$25,000 under $50,000	17,378	611,284	27,866	43,456	212,351	290	3,770	16,425	577,834	24,516	37,034	222,851		
$50,000 under $100,000	7,798	542,882	46,781	38,819	88,450	383	15,047	6,630	451,119	13,081	36,297	113,424	382	14,618
$100,000 under $200,000	2,663	366,676	15,573	23,412	31,554	385	19,640	2,140	300,812	10,173	18,591	42,951	319	9,485
$200,000 under $500,000	1,086	317,942	16,842	12,875	10,571	306	12,478	968	286,426	10,216	10,898	18,046	303	11,622
$500,000 under $1,000,000	66	45,274	5,858	3,912	594	14	1,100	45	30,927	3,141	3,069	3,475	14	1,100
$1,000,000 or more	19	37,681	5,579	2,033	[1]1,544	1	1,224	7	9,739	34	303	331	-	-
Receipts not reported	12,871	-	3,003	207	[1]16,174	(2)	(2)	-	-	-	-	-	-	-
Real estate operators (except developers) and lessors of buildings														
Total	19,094	298,499	76,136	16,719	7,228	(2)	(2)	10,676	193,058	30,858	9,736	49,178	(2)	(2)
Under $5,000	9,541	17,172	5,549	823	[1]3,160	-	-	4,854	8,827	1,600	159	3,304	-	-
$5,000 under $10,000	3,595	24,296	5,649	215	2,751	-	-	2,021	14,825	2,182	168	4,709	-	-
$10,000 under $25,000	3,080	45,358	10,361	1,672	5,041	(2)	(2)	1,927	29,875	4,138	731	10,293	-	-
$25,000 under $50,000	1,383	51,281	7,431	3,191	14,851	(2)	(2)	1,282	48,094	6,118	2,978	15,938	(2)	(2)
$50,000 under $100,000	621	46,320	20,744	1,756	[1]6,509	(2)	(2)	305	21,295	2,672	724	6,612	(2)	(2)
$100,000 under $200,000	274	35,173	6,177	2,832	584	(2)	(2)	184	23,405	2,441	1,688	4,221	-	-
$200,000 under $500,000	178	58,387	15,096	3,459	[1]3,805	(2)	(2)	86	34,420	8,800	1,882	2,644	(2)	(2)
$500,000 under $1,000,000	26	17,652	4,534	2,053	[1]646	-	-	17	12,317	2,907	1,406	1,457	-	-
$1,000,000 or more	2	2,860	483	695	[1]429	-	-	-	-	-	-	-	-	-
Receipts not reported	(2)	-	(2)	(2)	(2)	-	-	-	-	-	-	-	-	-

Footnotes at end of table.

RECEIPTS, DEPRECIATION, PAYROLL, NET PROFIT, AND INVENTORY, BY SELECTED INDUSTRIES, AND SIZE OF BUSINESS RECEIPTS—Continued

Selected industry and size of business receipts	Businesses with and without net profit							Businesses with net profit						
	Number of businesses	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Payroll (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Inventory, end-of-year		Number of businesses	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Payroll (Thousand dollars)	Net profit (Thousand dollars)	Inventory, end-of-year	
						Number of businesses	Amount (Thousand dollars)						Number of businesses	Amount (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
FINANCE, INSURANCE, AND REAL ESTATE—Continued														
Other real estate														
Total	343,802	3,160,984	168,541	148,390	958,832	3,333	71,491	267,814	2,822,344	107,652	120,102	1,086,281	2,756	48,442
Under $5,000	198,504	338,922	42,604	3,408	97,551	1,185	5,901	145,771	284,891	21,130	937	149,453	1,380	5,038
$5,000 under $10,000	61,619	442,572	26,752	6,552	212,462	426	4,300	56,535	405,598	22,094	2,845	225,189		
$10,000 under $25,000	44,676	669,424	32,260	27,725	325,613	402	8,513	41,167	614,529	26,205	18,806	341,433	369	6,660
$25,000 under $50,000	15,995	560,003	20,435	40,265	197,500	239	3,656	15,143	529,740	18,398	34,056	206,913		
$50,000 under $100,000	7,177	496,562	26,037	37,063	94,959	378	15,035	6,325	429,824	10,409	35,573	106,812	377	14,606
$100,000 under $200,000	2,389	331,503	9,396	20,580	30,970	384	19,633	1,956	277,407	7,732	16,903	38,730	319	9,485
$200,000 under $500,000	908	259,555	1,746	9,416	14,376	299	12,083	882	252,006	1,416	9,016	15,402	297	11,553
$500,000 under $1,000,000	40	27,622	1,324	1,859	1,240	14	1,100	28	18,610	234	1,663	2,018	14	1,100
$1,000,000 or more	17	34,821	5,096	1,338	[1]1,115	1	1,224	7	9,739	34	303	331	-	-
Receipts not reported	12,477	-	2,891	184	[1]14,724	(2)	(2)	-	-	-	-	-	-	-
SERVICES														
Total	2,270,742	31,990,967	1,433,578	5,049,088	11,999,128	270,890	416,364	1,944,521	30,355,669	1,167,622	4,696,134	12,512,876	228,046	358,994
Under $5,000	1,131,419	2,181,358	167,866	67,060	812,369	95,984	43,339	899,459	1,877,533	87,533	39,231	1,018,540	67,981	25,697
$5,000 under $10,000	364,305	2,588,935	147,360	175,790	1,100,229	49,823	42,473	331,790	2,358,647	107,361	132,370	1,163,046	44,860	37,780
$10,000 under $25,000	377,147	6,103,900	317,336	773,357	2,331,493	59,946	86,108	352,117	5,707,885	251,277	690,653	2,413,711	55,228	76,327
$25,000 under $50,000	226,087	7,957,796	332,902	1,247,948	3,341,257	36,206	82,073	217,896	7,679,429	298,193	1,174,291	3,396,176	33,377	70,470
$50,000 under $100,000	114,657	7,660,227	269,066	1,379,766	3,163,969	19,813	79,632	111,471	7,441,984	252,480	1,320,129	3,196,920	18,265	69,541
$100,000 under $200,000	26,799	3,507,660	129,191	846,260	979,429	6,984	55,113	25,872	3,376,637	119,910	807,921	996,763	6,736	54,402
$200,000 under $500,000	5,465	1,484,475	47,859	437,211	260,978	1,515	19,873	5,298	1,439,293	41,030	420,443	269,349	1,481	19,266
$500,000 under $1,000,000	540	328,569	7,854	69,825	35,043	105	4,438	521	315,674	6,150	66,186	38,417	96	3,277
$1,000,000 or more	105	178,047	8,872	50,068	15,254	25	2,588	97	158,587	3,688	44,910	19,954	22	2,234
Receipts not reported	24,218	-	5,272	1,803	[1]40,893	489	727	-	-	-	-	-	-	-
Hotels, Rooming Houses, Camps, and Other Lodging Places														
Total	109,928	1,435,177	225,559	179,424	136,656	11,217	19,033	68,166	1,140,023	147,523	136,055	217,316	7,531	13,482
Under $5,000	50,923	115,122	28,107	5,361	[1]10,963	2,113	813	25,033	61,780	8,005	2,265	16,834	(2)	(2)
$5,000 under $10,000	20,845	152,351	28,049	9,403	13,262	1,058	793	13,737	103,145	14,265	4,064	25,159	(2)	(2)
$10,000 under $25,000	20,984	326,728	55,319	34,539	41,323	2,166	1,242	15,682	242,952	34,961	21,622	56,010	1,264	676
$25,000 under $50,000	11,324	381,113	54,330	45,437	46,693	4,100	8,341	9,284	312,874	41,104	35,250	59,172	3,217	4,673
$50,000 under $100,000	3,234	220,365	26,825	37,091	30,524	1,130	4,643	3,030	206,533	22,530	33,354	35,658	1,128	4,637
$100,000 under $200,000	1,215	152,281	20,253	25,778	15,171	581	2,448	1,174	147,060	19,241	24,409	16,360	609	2,734
$200,000 under $500,000	239	58,120	7,838	13,002	5,055	51	346	208	49,444	6,262	10,606	6,304		
$500,000 under $1,000,000	18	11,292	1,076	3,011	[1]15	15	104	9	5,544	333	1,664	696	8	58
$1,000,000 or more	12	17,805	3,338	5,535	[1]1,988	3	303	9	10,691	822	2,821	1,123	1	14
Receipts not reported	1,134	-	424	267	[1]2,406	-	-	-	-	-	-	-	-	-
Hotels, tourist courts, and motels														
Total	49,966	908,818	149,664	133,211	79,731	5,187	5,579	30,904	724,274	101,306	102,069	126,519	3,878	4,230
Under $5,000	14,911	38,911	10,798	2,608	[1]9,017	(2)	(2)	5,796	17,647	2,368	1,366	3,571	-	-
$5,000 under $10,000	11,154	82,908	16,406	6,156	2,458	(2)	(2)	6,502	49,198	6,802	2,099	10,671	(2)	(2)
$10,000 under $25,000	13,214	209,160	37,144	25,223	25,191	964	314	9,977	155,636	24,925	15,688	33,923	(2)	(2)
$25,000 under $50,000	6,513	214,165	32,820	24,882	24,037	2,370	2,511	5,221	172,277	23,458	18,761	30,409	1,956	2,070
$50,000 under $100,000	2,536	174,068	23,776	31,595	23,868			2,356	161,852	20,094	28,414	28,005		
$100,000 under $200,000	886	114,300	17,481	23,275	12,064	1,023	1,463	856	110,522	16,670	22,172	12,984	1,000	1,403
$200,000 under $500,000	203	48,294	7,100	11,105	4,399			178	40,907	5,834	9,084	5,137		
$500,000 under $1,000,000	17	10,476	992	2,803	187	14	94	9	5,544	333	1,664	696	8	58
$1,000,000 or more	11	16,536	2,970	5,358	[1]1,852	3	303	9	10,691	822	2,821	1,123	1	14
Receipts not reported	(2)	-	(2)	(2)	(2)	-	-	-	-	-	-	-	-	-
Other lodging places														
Total	59,962	526,359	75,895	46,213	56,925	6,030	13,454	37,262	415,749	46,217	33,986	90,797	3,653	9,252
Under $5,000	36,012	76,211	17,309	2,753	[1]1,946	1,907	571	19,237	44,133	5,637	899	13,263	1,655	681
$5,000 under $10,000	9,691	69,443	11,643	3,247	10,804	(2)	(2)	7,235	53,947	7,463	1,965	14,488		
$10,000 under $25,000	7,770	117,568	18,175	9,316	16,132	1,202	928	5,705	87,316	10,036	5,934	22,087		
$25,000 under $50,000	4,811	166,948	21,510	20,555	22,656	1,730	5,830	4,063	140,597	17,646	16,489	28,763	1,261	2,603
$50,000 under $100,000	698	46,297	3,049	5,496	6,656			674	44,681	2,436	4,940	7,653	(2)	(2)
$100,000 under $200,000	329	37,981	2,772	2,503	3,107	740	5,984	(2)	(2)	(2)	(2)	(2)	(2)	(2)
$200,000 under $500,000	(2)	(2)	(2)	(2)	(2)			(2)	(2)	(2)	(2)	(2)	(2)	(2)
$500,000 under $1,000,000	(2)	(2)	(2)	(2)	(2)									
$1,000,000 or more	1	1,269	368	177	[1]136	-	-	-	-	-	-	-	-	-
Receipts not reported	(2)	-	(2)	(2)	(2)	-	-	-	-	-	-	-	-	-

Footnotes at end of table.

Table 2.3—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, DEPRECIATION, PAYROLL, NET PROFIT, AND INVENTORY, BY SELECTED INDUSTRIES, AND SIZE OF BUSINESS RECEIPTS—Continued

Selected industry and size of business receipts	Businesses with and without net profit							Businesses with net profit						
	Number of businesses	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Payroll (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Inventory, end-of-year		Number of businesses	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Payroll (Thousand dollars)	Net profit (Thousand dollars)	Inventory, end-of-year	
						Number of businesses	Amount (Thousand dollars)						Number of businesses	Amount (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
SERVICES—Continued														
Personal Services														
Total	543,519	5,317,695	282,145	1,180,532	1,448,002	86,686	78,602	485,231	5,015,043	238,789	1,100,099	1,507,122	78,827	75,069
Under $5,000	298,801	657,852	38,169	19,485	278,481	36,174	5,788	257,583	595,610	23,182	11,988	305,602	30,737	4,887
$5,000 under $10,000	113,908	790,820	36,357	81,559	342,424	17,245	5,405	105,389	729,573	26,722	65,781	354,897	15,783	4,973
$10,000 under $25,000	81,562	1,294,224	69,102	297,957	351,125	17,451	18,050	76,617	1,218,538	57,642	276,977	360,995	17,149	17,695
$25,000 under $50,000	30,531	1,035,638	56,944	310,271	212,703	8,820	14,841	28,958	978,880	52,924	290,924	217,656	8,585	14,531
$50,000 under $100,000	12,924	865,095	48,979	242,409	168,054	4,881	21,893	12,353	828,682	46,595	227,270	170,681	4,669	20,757
$100,000 under $200,000	3,839	509,909	26,169	167,187	76,623	1,699	10,175	3,767	500,697	25,825	165,665	77,472	1,694	10,088
$200,000 under $500,000	543	147,806	5,330	55,403	18,175	211	2,303	538	146,712	5,328	55,281	18,210	206	2,001
$500,000 under $1,000,000	24	13,217	525	4,956	1,319	4	137	24	13,217	525	4,956	1,319	4	137
$1,000,000 or more	2	3,134	46	1,257	290	-	-	2	3,134	46	1,257	290	-	-
Receipts not reported	1,385	-	524	48	[1]1,192	(2)	(2)	-	-	-	-	-	-	-
Laundries, laundry services, cleaning and dyeing plants														
Total	92,963	1,635,969	131,549	389,665	285,088	9,121	8,803	73,979	1,484,502	102,002	359,126	315,365	7,376	8,156
Under $5,000	24,321	57,477	10,720	4,441	1,469	(2)	(2)	14,936	37,382	2,760	2,273	12,382	1,510	210
$5,000 under $10,000	23,227	170,305	17,311	13,856	35,840	1,811	304	18,265	133,770	9,425	8,523	44,022		
$10,000 under $25,000	27,488	443,896	39,499	65,470	88,290	3,277	4,854	24,233	395,249	29,915	55,462	95,220	3,276	4,854
$25,000 under $50,000	11,302	373,420	30,056	86,628	71,152	1,800	729	10,241	339,034	26,667	76,771	74,463	1,616	424
$50,000 under $100,000	4,555	300,967	20,773	95,557	58,172	727	1,953	4,499	296,899	20,596	93,149	58,425	727	1,953
$100,000 under $200,000	1,659	226,411	9,907	97,506	24,275	247	715	1,597	218,675	9,620	96,741	24,569	247	715
$200,000 under $500,000	207	61,867	2,983	25,437	6,100			207	61,867	2,983	25,437	6,100		
$500,000 under $1,000,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$1,000,000 or more	1	1,626	36	770	184	-	-	1	1,626	36	770	184	-	-
Receipts not reported	(2)	-	(2)	-	(2)	-	-	-	-	-	-	-	-	-
Beauty and barber shops														
Total	322,491	2,379,406	73,101	648,711	818,851	48,744	15,650	299,063	2,280,651	66,351	608,355	834,568	43,865	14,635
Under $5,000	190,606	465,763	19,465	12,225	221,837	26,467	3,468	172,511	437,343	15,765	7,659	229,650	22,655	3,007
$5,000 under $10,000	75,504	513,270	14,767	61,327	268,093	10,356	2,310	72,671	493,794	13,709	51,661	271,385	9,803	2,046
$10,000 under $25,000	38,598	610,091	16,685	212,860	188,690	7,094	2,331	37,225	587,530	15,348	202,795	190,170	6,843	2,193
$25,000 under $50,000	12,846	436,220	11,695	201,161	89,389	3,065	1,575	12,539	423,284	11,547	192,873	89,777	3,014	1,570
$50,000 under $100,000	3,589	231,214	6,493	103,007	35,786	1,134	2,535	3,331	217,328	6,162	95,993	37,692	1,128	2,485
$100,000 under $200,000	678	87,930	2,972	39,709	11,537	(2)	(2)	668	86,454	2,915	38,952	12,092	(2)	(2)
$200,000 under $500,000	107	28,924	742	15,120	3,393	70	435	107	28,924	742	15,120	3,393	70	435
$500,000 under $1,000,000	11	5,994	163	3,302	409	1	48	11	5,994	163	3,302	409	1	48
$1,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receipts not reported	(2)	-	(2)	-	(2)	(2)	(2)	-	-	-	-	-	-	-
Other personal services														
Total	128,065	1,302,320	77,495	142,156	344,063	28,821	54,149	112,189	1,249,890	70,436	132,618	357,189	27,586	52,278
Under $5,000	83,874	134,612	7,984	2,819	55,175	8,448	2,072	70,136	120,885	4,657	2,056	63,570	7,480	1,808
$5,000 under $10,000	15,177	107,245	4,279	6,376	38,491	5,078	2,791	14,453	102,009	3,588	5,597	39,490	5,072	2,789
$10,000 under $25,000	15,476	240,237	12,918	19,627	74,145	7,080	10,865	15,159	235,759	12,379	18,720	75,605	7,030	10,648
$25,000 under $50,000	6,383	225,998	15,193	22,482	52,162	3,955	12,537	6,178	216,562	14,710	21,280	53,416	3,955	12,537
$50,000 under $100,000	4,780	332,914	21,713	43,845	74,096	3,020	17,405	4,523	314,455	19,837	38,128	74,564	2,814	16,319
$100,000 under $200,000	1,502	195,568	13,290	29,972	40,611	1,107	6,768	1,502	195,568	13,290	29,972	40,811	1,107	6,768
$200,000 under $500,000	229	57,015	1,605	14,846	8,682	130	1,622	224	55,921	1,603	14,724	8,717	125	1,320
$500,000 under $1,000,000	13	7,223	362	1,654	910	3	89	13	7,223	362	1,654	910	3	89
$1,000,000 or more	1	1,508	10	487	106	-	-	1	1,508	10	487	106	-	-
Receipts not reported	630	-	141	48	[1]515	-	-	-	-	-	-	-	-	-
Business Services														
Total	262,747	2,960,281	133,432	573,602	795,264	15,161	24,364	220,347	2,755,918	102,018	527,068	868,148	11,496	18,419
Under $5,000	154,126	268,215	20,598	10,808	110,667	5,736	3,077	124,684	233,042	10,671	7,506	136,519	3,272	1,392
$5,000 under $10,000	42,893	303,425	18,002	21,869	142,781	1,872	1,345	39,726	281,442	14,308	17,563	148,980	1,616	1,041
$10,000 under $25,000	35,605	564,809	26,509	73,359	223,854	3,271	4,324	32,551	520,184	18,313	63,043	235,816	2,759	2,471
$25,000 under $50,000	14,722	512,022	21,274	103,242	140,802	2,230	4,173	13,156	457,802	15,651	86,167	151,923	1,978	3,843
$50,000 under $100,000	6,757	477,477	17,801	111,886	103,302	1,116	3,751	6,178	435,636	16,335	101,955	107,606	1,010	3,391
$100,000 under $200,000	2,303	299,644	13,570	81,302	45,731	362	2,053	2,294	298,443	13,413	81,142	45,819	362	2,053
$200,000 under $500,000	1,624	419,703	10,904	141,886	32,061	479	3,164	1,615	417,253	10,556	141,097	32,373	473	3,068
$500,000 under $1,000,000	127	75,271	2,761	17,102	5,361	20	1,593	124	73,423	2,448	16,886	5,796	18	478
$1,000,000 or more	20	39,715	717	11,793	3,209	9	747	19	38,693	323	11,709	3,316	8	682
Receipts not reported	4,570	-	1,296	355	[1]12,504	(2)	(2)	-	-	-	-	-	-	-

Footnotes at end of table.

Table 2.3—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, DEPRECIATION, PAYROLL, NET PROFIT, AND INVENTORY, BY SELECTED INDUSTRIES, AND SIZE OF BUSINESS RECEIPTS—Continued

Selected industry and size of business receipts	Businesses with and without net profit							Businesses with net profit						
	Number of businesses	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Payroll (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Inventory, end-of-year		Number of businesses	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Payroll (Thousand dollars)	Net profit (Thousand dollars)	Inventory, end-of-year	
						Number of businesses	Amount (Thousand dollars)						Number of businesses	Amount (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
SERVICES—Continued														
Automobile and Other Repair Services														
Total	326,085	4,404,838	161,213	657,149	872,398	121,604	215,379	272,774	4,059,228	133,285	598,684	923,315	100,635	188,990
Under $5,000	157,329	317,946	24,435	5,954	86,321	41,438	27,442	118,146	267,045	14,510	3,517	108,244	26,948	16,747
$5,000 under $10,000	60,678	439,850	21,372	11,518	151,269	25,599	24,879	56,031	405,851	18,312	7,612	158,245	23,531	22,445
$10,000 under $25,000	63,985	1,017,251	40,737	95,334	282,641	27,663	51,636	59,582	942,831	34,666	82,502	291,805	25,492	46,959
$25,000 under $50,000	22,842	804,971	23,255	140,596	156,789	14,300	39,454	21,567	766,497	21,294	130,168	160,432	13,327	36,130
$50,000 under $100,000	13,112	886,279	25,114	195,934	118,726	8,822	33,099	12,043	809,988	22,548	183,311	121,238	7,825	28,371
$100,000 under $200,000	5,068	669,919	17,320	157,168	57,825	3,119	25,219	4,589	603,493	15,958	142,261	60,780	2,904	24,743
$200,000 under $500,000	701	188,677	5,413	44,217	18,249	546	9,690	685	184,934	4,231	42,935	18,517	541	9,674
$500,000 under $1,000,000	117	60,522	702	3,762	2,189	56	2,408	117	60,522	702	3,762	2,189	56	2,408
$1,000,000 or more	15	19,423	2,414	2,640	1,634	11	1,513	14	18,067	1,064	2,616	1,865	11	1,513
Receipts not reported	2,238	-	451	26	[1]3,245	(2)	(2)	-	-	-	-	-	-	-
Automobile parking, repair, and services														
Total	135,356	2,670,836	97,170	434,424	415,941	44,747	108,212	113,862	2,406,159	78,182	385,033	445,534	37,259	96,096
Under $5,000	48,885	119,042	9,103	2,335	31,081	6,935	4,914	37,300	98,239	5,188	1,159	39,468	3,317	1,955
$5,000 under $10,000	25,435	186,203	9,992	6,396	55,853	8,768	5,368	22,844	167,116	8,419	3,730	58,533	8,115	4,998
$10,000 under $25,000	31,790	507,044	22,848	50,268	114,062	11,338	21,776	28,552	452,327	17,673	39,640	121,197	9,876	18,945
$25,000 under $50,000	12,851	453,351	12,959	81,709	80,157	7,856	19,589	11,877	423,370	11,288	73,339	82,804	7,184	18,736
$50,000 under $100,000	10,183	691,937	19,731	146,904	86,396	7,028	25,471	9,254	623,373	17,347	136,592	88,696	6,165	20,860
$100,000 under $200,000	3,901	505,004	14,701	113,413	38,066	2,358	19,125	3,422	438,578	13,339	98,506	41,021	2,143	18,649
$200,000 under $500,000	511	136,552	4,662	29,219	11,736	398	8,086	495	132,809	3,480	27,937	12,004	393	8,070
$500,000 under $1,000,000	106	54,675	390	1,951	1,152	55	2,370	106	54,675	390	1,951	1,152	55	2,370
$1,000,000 or more	13	17,028	2,408	2,203	428	11	1,513	12	15,672	1,058	2,179	659	11	1,513
Receipts not reported	1,681	-	376	26	[1]2,990	-	-	-	-	-	-	-	-	-
Automobile repair shops														
Total	113,425	2,281,995	53,098	367,828	351,068	43,444	104,438	96,656	2,074,500	45,914	330,842	373,202	36,244	92,537
Under $5,000	39,440	97,581	6,381	1,306	24,394	6,728	4,709	30,144	79,982	3,452	735	31,607	3,116	1,754
$5,000 under $10,000	21,766	157,561	5,045	4,793	48,589	8,317	5,317	19,754	142,770	4,497	2,735	50,680	7,664	4,947
$10,000 under $25,000	27,039	433,001	11,797	43,752	99,453	11,332	21,701	24,518	391,438	10,609	35,780	104,295	9,871	18,944
$25,000 under $50,000	11,529	406,305	9,772	70,665	66,804	7,751	19,449	10,606	378,013	8,741	62,778	68,930	7,084	18,599
$50,000 under $100,000	8,714	586,772	11,676	118,760	71,629	6,652	25,042	8,112	544,715	11,218	114,578	72,777	6,050	20,534
$100,000 under $200,000	3,542	455,862	6,717	106,121	33,043	2,232	16,777	3,085	392,669	5,882	91,829	35,459	2,027	16,316
$200,000 under $500,000	371	102,218	1,202	18,443	8,205	366	7,560	371	102,218	1,202	18,443	8,205	366	7,560
$500,000 under $1,000,000	55	28,242	131	1,785	747	55	2,370	55	28,242	131	1,785	747	55	2,370
$1,000,000 or more	11	14,453	182	2,179	502	11	1,513	11	14,453	182	2,179	502	11	1,513
Receipts not reported	(2)	-	(2)	(2)	(2)	-	-	-	-	-	-	-	-	-
Automobile parking and services, except repair														
Total	21,931	388,841	44,072	66,596	64,873	1,303	3,774	17,206	331,659	32,268	54,191	72,332	1,015	3,559
Under $5,000	9,445	21,461	2,722	1,029	6,687			7,156	18,257	1,736	424	7,861		
$5,000 under $10,000	3,669	28,642	4,947	1,603	7,264	769	471	3,090	24,346	3,922	995	7,853	(2)	(2)
$10,000 under $25,000	4,751	74,043	11,051	6,516	14,609			4,034	60,889	7,064	3,860	16,902		
$25,000 under $50,000	1,322	47,046	3,187	11,044	13,353			1,271	45,357	2,547	10,561	13,874		
$50,000 under $100,000	1,469	105,165	8,055	28,144	14,767			1,142	78,658	6,129	22,014	15,919		
$100,000 under $200,000	359	49,142	7,984	7,292	5,023	534	3,303	337	45,909	7,457	6,677	5,562	258	3,169
$200,000 under $500,000	140	34,334	3,460	10,776	3,531			124	30,591	2,278	9,494	3,799		
$500,000 under $1,000,000	51	26,433	259	166	405	-	-	51	26,433	259	166	405	-	-
$1,000,000 or more	2	2,575	2,226	24	[1]74	-	-	1	1,219	876	-	157	-	-
Receipts not reported	723	-	181	2	[1]692	-	-	-	-	-	-	-	-	-
Repair services, except automobile														
Total	190,729	1,734,002	64,043	222,725	456,457	76,857	107,167	158,912	1,653,069	55,103	213,651	477,781	63,376	92,894
Under $5,000	108,444	198,904	15,332	3,619	55,240	34,503	22,528	80,846	168,806	9,322	2,358	68,776	23,631	14,792
$5,000 under $10,000	35,243	253,647	11,380	5,122	95,416	16,831	19,511	33,187	238,735	9,893	3,882	99,712	15,416	17,447
$10,000 under $25,000	32,195	510,207	17,889	45,066	168,579	16,325	29,860	31,030	490,504	16,993	42,862	170,608	15,616	28,014
$25,000 under $50,000	9,991	351,620	10,296	58,887	76,632	6,444	19,865	9,690	343,127	10,006	56,829	77,628	6,143	17,394
$50,000 under $100,000	2,929	194,342	5,383	49,030	32,330	1,794	7,628	2,789	186,615	5,201	46,719	32,542	1,660	7,511
$100,000 under $200,000	1,167	164,915	2,619	43,755	19,759	761	6,094	1,167	164,915	2,619	43,755	19,759	761	6,094
$200,000 under $500,000	190	52,125	751	14,998	6,513	148	1,604	190	52,125	751	14,998	6,513	148	1,604
$500,000 under $1,000,000	11	5,847	312	1,811	1,037	1	38	11	5,847	312	1,811	1,037	1	38
$1,000,000 or more	2	2,395	6	437	1,206	-	-	2	2,395	6	437	1,206	-	-
Receipts not reported	(2)	-	(2)	-	(2)	(2)	(2)	-	-	-	-	-	-	-

Footnotes at end of table.

Table 2.3—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, DEPRECIATION, PAYROLL, NET PROFIT, AND INVENTORY, BY SELECTED INDUSTRIES, AND SIZE OF BUSINESS RECEIPTS—Continued

Selected industry and size of business receipts	Businesses with and without net profit							Businesses with net profit						
	Number of businesses	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Payroll (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Inventory, end-of-year		Number of businesses	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Payroll (Thousand dollars)	Net profit (Thousand dollars)	Inventory, end-of-year	
						Number of businesses	Amount (Thousand dollars)						Number of businesses	Amount (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
SERVICES—Continued														
Amusement and Recreation Services														
Total	125,781	1,351,210	109,473	198,055	148,929	13,586	34,227	85,782	1,144,135	61,307	154,999	289,058	11,151	27,364
Under $5,000	68,435	108,705	13,804	7,172	[1]5,735	2,145	1,148	42,935	75,787	5,320	3,344	35,296	(2)	(2)
$5,000 under $10,000	19,832	140,582	9,566	11,940	25,930	1,674	747	15,900	112,991	4,522	7,568	42,503	1,412	602
$10,000 under $25,000	18,220	290,972	24,188	43,025	36,170	4,409	5,575	14,777	234,023	10,520	32,706	62,364	3,797	3,351
$25,000 under $50,000	8,629	302,806	23,370	49,452	38,942	3,454	10,717	7,521	263,508	15,703	40,578	56,317	3,029	7,479
$50,000 under $100,000	3,525	230,236	15,032	35,404	32,739	1,388	6,156	3,321	215,426	11,317	30,895	43,396	1,359	5,877
$100,000 under $200,000	1,133	148,615	12,786	26,491	15,875	449	9,199	1,055	138,113	8,040	22,657	26,284	437	9,158
$200,000 under $500,000	269	78,055	5,999	15,024	10,405	59	618	229	67,137	3,815	12,127	15,183	51	459
$500,000 under $1,000,000	41	31,098	1,949	6,363	2,145	2	54	34	25,799	1,301	4,287	4,373	2	54
$1,000,000 or more	12	20,141	1,629	2,557	2,118	-	-	10	11,351	769	837	3,342	-	-
Receipts not reported	5,685	-	1,150	627	[1]9,660	(2)	(2)	-	-	-	-	-	-	-
Medical Services														
Total	419,171	11,112,791	357,579	1,433,454	6,034,721	11,662	14,113	397,642	10,964,754	339,336	1,384,190	6,066,235	10,801	13,851
Under $5,000	124,179	270,985	10,897	4,319	166,674	1,818	249	108,638	248,866	6,072	1,767	181,363	1,160	111
$5,000 under $10,000	46,713	323,898	14,109	11,254	192,330	(2)	(2)	44,325	306,545	11,690	6,293	196,355	(2)	(2)
$10,000 under $25,000	77,195	1,331,532	58,837	109,769	676,997	4,139	4,043	75,574	1,303,854	54,819	104,674	679,828	3,938	3,979
$25,000 under $50,000	99,083	3,586,375	118,608	400,563	2,027,483	2,593	2,723	98,635	3,570,740	116,693	394,914	2,028,911	2,593	2,723
$50,000 under $100,000	60,104	3,984,532	114,622	549,662	2,263,936	1,736	3,218	59,943	3,972,240	113,075	543,089	2,268,208	1,736	3,218
$100,000 under $200,000	9,587	1,223,894	30,198	237,792	595,473	665	2,475	9,362	1,188,184	28,769	222,444	596,751	663	2,415
$200,000 under $500,000	1,136	315,418	8,851	92,164	102,148	101	1,008	1,077	299,346	7,362	83,712	103,701	101	1,008
$500,000 under $1,000,000	74	48,101	443	16,012	8,580	1	56	74	48,101	443	16,012	8,580	1	56
$1,000,000 or more	15	28,056	477	11,901	2,511	2	25	14	26,878	413	11,285	2,538	2	25
Receipts not reported	1,085	-	537	18	[1]1,411	-	-	-	-	-	-	-	-	-
Offices of physicians and surgeons														
Total	152,199	6,055,416	182,385	707,926	3,640,923	1,178	1,211	143,453	6,013,075	175,633	695,653	3,657,680	1,122	1,200
Under $5,000	15,571	33,424	3,826	2,346	4,283	(2)	(2)	10,051	24,504	1,499	377	13,085	(2)	-
$5,000 under $10,000	10,403	77,883	5,651	7,409	30,313	-	-	8,780	65,087	3,953	2,970	33,798	-	-
$10,000 under $25,000	28,937	502,698	22,358	42,156	275,611	1,030	929	28,271	491,658	21,317	39,408	277,720	1,030	929
$25,000 under $50,000	51,233	1,879,781	61,049	186,684	1,171,961			51,001	1,873,166	59,815	185,612	1,172,949		
$50,000 under $100,000	38,422	2,565,086	67,903	296,191	1,621,164			38,415	2,564,547	67,875	295,791	1,621,178		
$100,000 under $200,000	6,206	783,244	17,381	119,510	453,230	91	271	6,201	782,695	17,380	119,013	453,345	91	271
$200,000 under $500,000	709	188,654	3,578	46,013	79,645			702	186,772	3,548	44,880	79,784		
$500,000 under $1,000,000	29	19,896	220	6,087	5,394	-	-	29	19,896	220	6,087	5,394	-	-
$1,000,000 or more	3	4,750	26	1,515	427	-	-	3	4,750	26	1,515	427	-	-
Receipts not reported	686	-	393	15	[1]1,105	-	-	-	-	-	-	-	-	-
Offices of dentists and dental surgeons														
Total	83,069	2,788,757	89,241	360,488	1,443,353	1,640	1,380	80,897	2,778,093	86,756	358,907	1,445,109	1,439	1,279
Under $5,000	5,617	12,954	1,082	859	3,523	(2)	(2)	4,419	11,007	468	507	4,838	-	-
$5,000 under $10,000	5,529	40,509	1,492	1,080	20,787	-	-	5,267	39,027	1,296	861	20,878	-	-
$10,000 under $25,000	24,106	430,110	17,107	36,319	221,808	1,244	791	23,565	423,266	15,486	35,439	222,084	1,244	791
$25,000 under $50,000	31,384	1,133,664	37,855	134,394	603,142			31,384	1,133,664	37,855	134,394	603,142		
$50,000 under $100,000	14,672	953,355	27,129	143,465	491,258			14,667	952,964	27,090	143,335	491,275		
$100,000 under $200,000	1,505	187,575	4,162	33,910	94,183	193	477	1,505	187,575	4,162	33,910	94,183	193	477
$200,000 under $500,000	85	24,031	357	7,271	7,802	1	8	85	24,031	357	7,271	7,802	1	8
$500,000 under $1,000,000	2	1,563	17	462	358	-	-	2	1,563	17	462	358	-	-
$1,000,000 or more	3	4,996	25	2,728	549	1	3	3	4,996	25	2,728	549	1	3
Receipts not reported	(2)	-	(2)	-	(2)	-	-	-	-	-	-	-	-	-
Hospitals, sanatoria, and convalesent and rest homes														
Total	17,246	556,535	34,889	192,409	71,367	437	319	14,816	472,030	27,797	157,391	79,842	235	200
Under $5,000	4,563	12,139	1,060	256	2,575	-	-	3,371	9,083	585	193	3,103	-	-
$5,000 under $10,000	2,408	15,552	1,807	982	3,327	-	-	2,207	14,263	1,631	706	3,704	-	-
$10,000 under $25,000	4,017	71,852	6,641	15,510	9,373	(2)	(2)	3,615	62,229	5,305	14,108	9,721	-	-
$25,000 under $50,000	2,814	100,538	4,344	34,357	20,195	(2)	(2)	2,604	91,684	3,671	29,865	20,622	(2)	(2)
$50,000 under $100,000	2,472	172,384	11,599	67,317	19,246	(2)	(2)	2,323	161,022	10,119	61,274	23,487	(2)	(2)
$100,000 under $200,000	722	99,685	4,755	38,850	8,065	(2)	(2)	504	64,732	3,330	24,043	9,148	(2)	-
$200,000 under $500,000	227	70,320	4,348	28,941	6,934	(2)	(2)	175	56,130	2,889	21,622	8,348	(2)	(2)
$500,000 under $1,000,000	13	7,769	85	3,538	929	-	-	13	7,769	85	3,538	929	-	-
$1,000,000 or more	5	6,296	246	2,658	753	-	-	4	5,118	182	2,042	780	-	-
Receipts not reported	(2)	-	(2)	-	(2)	-	-	-	-	-	-	-	-	-

Footnotes at end of table.

Table 2.3—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, DEPRECIATION, PAYROLL, NET PROFIT, AND INVENTORY, BY SELECTED INDUSTRIES, AND SIZE OF BUSINESS RECEIPTS—Continued

Selected industry and size of business receipts	Businesses with and without net profit							Businesses with net profit						
	Number of businesses	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Payroll (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Inventory, end-of-year		Number of businesses	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Payroll (Thousand dollars)	Net profit (Thousand dollars)	Inventory, end-of-year	
						Number of businesses	Amount (Thousand dollars)						Number of businesses	Amount (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
SERVICES—Continued														
Other medical services														
Total	166,657	1,712,083	51,064	172,631	879,078	8,407	11,203	158,476	1,701,556	49,150	172,239	883,604	8,005	11,172
Under $5,000	98,428	212,468	4,929	858	156,293	1,560	137	90,797	204,272	3,520	690	160,337	(2)	(2)
$5,000 under $10,000	28,373	189,954	5,159	1,783	137,903	(2)	(2)	28,071	188,168	4,810	1,756	137,975	607	316
$10,000 under $25,000	20,135	326,872	12,731	15,784	170,205	2,714	3,448	20,123	326,701	12,711	15,719	170,303	2,714	3,448
$25,000 under $50,000	13,652	472,392	15,360	45,128	232,185	1,778	1,988	13,646	472,226	15,352	45,043	232,198	1,778	1,988
$50,000 under $100,000	4,538	293,707	7,991	42,689	132,268	1,114	2,232	4,538	293,707	7,991	42,689	132,268	1,114	2,232
$100,000 under $200,000	1,154	153,390	3,900	45,522	39,995	574	2,185	1,152	153,182	3,897	45,478	40,075	573	2,180
$200,000 under $500,000	115	32,413	568	9,939	7,767	58	819	115	32,413	568	9,939	7,767	58	819
$500,000 under $1,000,000	30	18,873	121	5,925	1,899	1	56	30	18,873	121	5,925	1,899	1	56
$1,000,000 or more	4	12,014	180	5,000	782	1	22	4	12,014	180	5,000	782	1	22
Receipts not reported	228	-	125	3	[1]219	-	-	-	-	-	-	-	-	-
Educational Services														
Total	94,584	365,610	20,013	53,106	138,688	2,586	5,365	84,817	336,303	15,847	48,705	148,613	1,819	1,297
Under $5,000	81,115	136,465	10,372	4,099	73,075	1,766	798	72,661	127,498	7,380	2,956	79,690	(2)	(2)
$5,000 under $10,000	7,836	53,483	3,033	4,819	25,509	(2)	(2)	7,233	49,916	2,444	3,490	26,293	(2)	(2)
$10,000 under $25,000	3,774	54,166	1,916	10,627	18,229	(2)	(2)	3,352	47,772	1,858	8,775	19,754	(2)	(2)
$25,000 under $50,000	689	25,995	979	5,504	5,505	-	-	682	25,704	961	5,430	5,532	-	-
$50,000 under $100,000	891	57,811	2,292	11,824	11,188	(2)	(2)	690	47,723	1,796	11,821	11,990	(2)	(2)
$100,000 under $200,000	120	15,492	660	6,181	3,555	(2)	(2)	120	15,492	660	6,181	3,555	(2)	(2)
$200,000 under $500,000	79	22,198	748	10,052	1,799	(2)	(2)	79	22,198	748	10,052	1,799	(2)	(2)
$500,000 under $1,000,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$1,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receipts not reported	(2)	-	(2)	-	(2)	(2)	(2)	-	-	-	-	-	-	-
Legal Services														
Total	130,573	2,576,324	64,446	315,249	1,403,699	(2)	(2)	117,912	2,545,019	61,140	308,408	1,419,800	(2)	(2)
Under $5,000	38,840	76,685	4,133	4,019	28,587	(2)	(2)	28,518	65,603	2,288	2,097	38,104	(2)	(2)
$5,000 under $10,000	16,735	127,635	5,254	9,229	69,367	-	-	15,788	120,678	4,508	8,329	70,392	-	-
$10,000 under $25,000	40,425	669,461	19,659	62,058	388,070	(2)	(2)	39,998	664,308	19,233	60,351	389,476	(2)	(2)
$25,000 under $50,000	23,823	819,149	20,579	92,327	486,199	(2)	(2)	23,795	818,186	20,516	91,791	487,374	(2)	(2)
$50,000 under $100,000	7,876	523,918	10,344	77,523	289,665	-	-	7,812	519,465	10,322	76,912	291,247	-	-
$100,000 under $200,000	1,622	216,407	3,003	42,144	100,713	-	-	1,615	215,608	2,995	41,658	100,830	-	-
$200,000 under $500,000	317	90,996	1,129	21,136	34,625	-	-	311	89,098	1,085	20,547	34,696	-	-
$500,000 under $1,000,000	72	45,813	123	3,716	6,907	-	-	72	45,813	123	3,716	6,907	-	-
$1,000,000 or more	3	6,260	70	3,007	774	-	-	3	6,260	70	3,007	774	-	-
Receipts not reported	(2)	-	(2)	(2)	(2)	-	-	-	-	-	-	-	-	-
Engineering and Architectural Services														
Total	58,303	1,061,851	27,761	286,491	351,080	1,095	1,917	49,584	1,035,650	25,225	276,940	366,325	778	1,173
Under $5,000	26,365	45,325	3,288	2,451	16,291			20,598	40,202	1,818	1,955	22,625		
$5,000 under $10,000	9,257	66,379	2,870	4,601	32,959			9,068	65,208	2,579	4,532	33,503		
$10,000 under $25,000	9,990	155,466	6,766	13,062	82,299	981	720	9,351	144,701	6,517	9,825	84,532	674	403
$25,000 under $50,000	5,718	195,910	5,509	50,198	79,242			5,611	192,760	5,384	49,126	81,381		
$50,000 under $100,000	3,214	218,132	3,669	74,030	67,032			3,146	213,899	3,651	70,324	67,517		
$100,000 under $200,000	1,347	194,644	3,888	81,075	40,482	104	770	1,335	193,216	3,738	80,570	40,753	104	770
$200,000 under $500,000	392	106,232	1,113	35,830	25,007			391	105,901	1,109	35,589	25,112		
$500,000 under $1,000,000	59	38,059	251	13,653	5,938			59	38,059	251	13,653	5,938		
$1,000,000 or more	25	41,704	178	11,366	4,964	-	-	25	41,704	178	11,366	4,964	-	-
Receipts not reported	1,936	-	229	225	[3]3,134	(2)	(2)	-	-	-	-	-	-	-
Accounting, Auditing, and Bookkeeping Services														
Total	105,856	749,713	29,315	128,054	393,255	713	331	96,252	735,325	27,116	122,365	399,421	(2)	(2)
Under $5,000	69,908	91,763	6,285	1,673	51,256	(2)	(2)	61,249	86,562	4,598	1,113	55,805	(2)	(2)
$5,000 under $10,000	12,529	91,345	4,358	5,162	56,509	(2)	(2)	12,508	91,195	4,355	5,079	56,576	(2)	(2)
$10,000 under $25,000	15,991	248,618	9,612	28,538	142,970	(2)	(2)	15,585	243,679	9,210	26,557	143,613	(2)	(2)
$25,000 under $50,000	5,184	174,784	5,487	40,291	87,334	(2)	(2)	5,173	174,481	5,478	40,063	87,449	(2)	(2)
$50,000 under $100,000	1,503	99,010	2,679	32,599	42,160	-	-	1,442	95,315	2,606	29,836	42,657	-	-
$100,000 under $200,000	271	35,247	795	14,685	11,446	-	-	270	35,147	794	14,616	11,467	-	-
$200,000 under $500,000	23	7,437	67	4,112	1,582	-	-	23	7,437	67	4,112	1,582	-	-
$500,000 under $1,000,000	2	1,509	8	989	272	-	-	2	1,509	8	989	272	-	-
$1,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receipts not reported	(2)	-	(2)	(2)	(2)	-	-	-	-	-	-	-	-	-

Footnotes at end of table.

Table 2.3—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, DEPRECIATION, PAYROLL, NET PROFIT, AND INVENTORY, BY SELECTED INDUSTRIES, AND SIZE OF BUSINESS RECEIPTS—Continued

Selected industry and size of business receipts	Businesses with and without net profit							Businesses with net profit						
	Number of businesses	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Payroll (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Inventory, end-of-year		Number of businesses	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Payroll (Thousand dollars)	Net profit (Thousand dollars)	Inventory, end-of-year	
						Number of businesses	Amount (Thousand dollars)						Number of businesses	Amount (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
SERVICES—Continued														
Other Services														
Total	94,195	655,477	22,642	43,972	276,436	6,119	22,844	66,014	624,271	16,036	38,621	307,523	3,935	19,013
Under $5,000	61,398	92,295	7,778	1,719	17,715	3,328	3,643	39,414	75,538	3,689	723	38,458	1,579	1,386
$5,000 under $10,000	13,079	99,167	4,390	4,436	47,889	1,212	8,566	12,085	92,103	3,656	2,059	50,143		
$10,000 under $25,000	9,416	150,673	4,691	5,089	87,815	579	649	9,048	145,043	3,538	3,621	89,518	1,802	8,971
$25,000 under $50,000	3,542	119,033	2,567	10,067	59,565	338	1,216	3,514	117,997	2,485	9,880	60,029		
$50,000 under $100,000	1,517	97,372	1,709	11,404	36,643	489	5,903	1,513	97,077	1,705	11,362	36,722	487	5,865
$100,000 under $200,000	294	41,608	549	6,457	16,535			291	41,184	477	6,318	16,692		
$200,000 under $500,000	142	49,833	467	4,385	11,872	66	2,738	142	49,833	467	4,385	11,872	66	2,738
$500,000 under $1,000,000	6	3,687	16	261	2,347	1	53	6	3,687	16	261	2,347	1	53
$1,000,000 or more	1	1,809	3	12	1,742	-	-	1	1,809	3	12	1,742	-	-
Receipts not reported	4,800	-	472	142	[1]5,687	(2)	(2)	-	-	-	-	-	-	-
NATURE OF BUSINESS NOT ALLOCABLE														
Total	45,873	510,963	14,682	42,434	93,110	6,560	33,675	35,089	469,536	10,811	38,953	106,112	4,075	23,686
Under $5,000	28,571	40,785	3,335	1,111	15,511	2,110	5,242	22,173	32,383	1,085	889	21,170		
$5,000 under $10,000	6,629	43,787	2,391	1,187	20,034	(2)	(2)	5,646	37,811	1,740	357	22,247	1,563	2,841
$10,000 under $25,000	3,953	66,083	1,929	4,443	15,432	1,111	2,961	3,109	51,050	1,733	3,874	16,422		
$25,000 under $50,000	2,036	71,112	1,497	7,539	17,849	1,216	11,517	1,764	61,098	1,185	5,831	18,757		
$50,000 under $100,000	1,547	110,641	2,908	13,378	14,982	821	6,989	1,544	110,467	2,765	13,267	15,448	1,783	15,070
$100,000 under $200,000	535	69,076	902	5,931	7,025	421	3,078	529	68,126	844	5,901	7,360	421	3,078
$200,000 under $500,000	317	95,284	1,072	6,373	4,282	306	2,336	317	95,284	1,072	6,373	4,282	306	2,336
$500,000 under $1,000,000	7	6,493	375	1,749	[1]184	1	81	6	5,615	375	1,749	273	1	81
$1,000,000 or more	1	7,702	12	712	153	1	280	1	7,702	12	712	153	1	280
Receipts not reported	2,277	-	261	11	[1]1,974	(2)	(2)	-	-	-	-	-	-	-

[1]Net loss exceeds net profit.
[2]Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.
NOTE: Estimates are rounded and may not add to totals.
See text for explanatory statements and "Description of the Samples and Limitations of the Data."

Table 2.4 —NUMBER OF BUSINESSES, BUSINESS RECEIPTS, AND SELECTED DEDUCTION ITEMS, BY SELECTED INDUSTRIES

Selected industry	Number of businesses	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Payroll (Thousand dollars)	Taxes (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Payroll (Thousand dollars)	Taxes (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)
	U. S. Total							Total for 36 States						
All industries	9,073,493	207,163,167	119,926,565	22,232,074	4,034,254	8,307,963	30,020,801	8,514,301	194,654,791	112,695,062	21,019,330	3,739,053	7,630,604	28,358,354
Agriculture, forestry, and fisheries	3,171,922	35,520,113	20,569,841	2,578,734	1,176,854	3,825,980	4,516,483	2,923,326	31,933,390	18,597,652	2,371,361	1,043,124	3,402,611	4,028,798
Farms	3,020,571	33,361,658	19,746,313	2,233,963	1,140,254	3,696,168	4,102,639	2,783,318	29,877,939	17,807,741	2,046,664	1,008,371	3,279,500	3,640,678
Field crop farms	1,102,735	10,222,948	4,709,946	751,583	397,521	1,368,163	2,048,942	1,013,704	9,115,831	4,288,816	686,458	347,275	1,195,226	1,778,508
Livestock farms	1,570,451	20,247,471	13,166,220	905,346	611,939	2,016,398	1,931,152	1,441,596	18,003,406	11,727,226	797,414	535,176	1,792,815	1,744,248
Other farms	347,385	2,891,239	1,870,147	577,034	130,794	311,607	122,545	328,018	2,758,702	1,791,699	562,792	125,920	291,459	117,922
Other agriculture, forestry, and fisheries	151,351	2,158,455	823,528	344,771	36,600	129,812	413,844	140,008	2,055,451	789,911	324,697	34,753	123,111	388,120
Mining	42,052	1,117,204	202,684	121,655	31,867	100,664	[1]77,374	39,485	1,081,526	199,672	113,501	30,166	96,891	[1]76,142
Contract construction	688,764	19,100,476	11,816,780	4,078,848	312,458	533,504	2,734,419	652,138	17,998,118	11,127,301	3,848,514	288,713	500,862	2,590,128
General contractors	130,209	8,497,712	6,268,060	1,571,490	114,201	193,229	687,673	123,612	7,989,316	5,908,486	1,469,154	104,396	180,065	644,905
Special trade contractors	544,886	10,389,442	5,430,579	2,474,075	194,588	332,798	2,003,544	515,376	9,806,492	5,109,793	2,347,036	180,729	313,658	1,902,625
Manufacturing	179,063	7,124,824	4,116,989	1,540,910	143,108	263,445	871,107	171,113	6,815,914	3,962,470	1,456,898	135,212	247,516	835,674
Transportation, communication, electric, gas, and sanitary services	295,870	5,730,038	1,197,988	867,144	212,813	519,934	868,620	274,457	5,338,195	1,145,023	826,955	198,838	478,849	816,918
Trucking and warehousing	199,436	4,157,600	738,049	608,967	175,545	423,980	611,129	188,424	3,866,205	713,325	579,053	163,912	392,013	579,873
Other transportation, communication, electric, gas, and sanitary services	96,434	1,572,438	459,939	258,177	37,268	95,954	257,491	86,033	1,471,990	431,698	247,902	34,926	86,836	237,045
Wholesale and retail trade	1,810,332	99,543,924	74,500,017	7,512,185	1,416,100	1,290,613	6,884,835	1,725,267	94,331,740	70,481,326	7,129,103	1,347,873	1,222,509	6,579,964
Wholesale trade	280,180	19,835,089	15,252,979	981,282	167,559	224,065	1,651,265	269,567	18,954,268	14,517,090	945,022	163,104	215,255	1,602,664
Retail trade	1,510,500	78,465,706	58,322,476	6,419,055	1,226,615	1,048,521	5,172,156	1,436,674	74,204,492	55,099,929	6,074,806	1,163,693	990,463	4,916,886
Building materials, hardware, and farm equipment	56,677	4,513,877	3,469,616	360,417	64,786	64,717	261,215	54,105	4,303,564	3,310,879	344,078	61,117	61,182	245,734
General merchandise stores	154,771	3,525,898	2,605,877	188,179	52,428	68,854	276,819	148,433	3,270,022	2,410,974	172,356	48,061	64,154	264,766
Food stores	263,485	17,096,915	13,991,443	892,033	216,061	192,644	858,980	253,561	16,159,192	13,220,630	844,719	204,250	181,165	816,906
Automotive dealers and gasoline service stations	278,280	23,639,359	19,108,418	1,556,453	243,845	165,773	1,063,778	261,970	22,243,898	17,978,157	1,465,901	232,458	152,847	1,004,024
Apparel and accessory stores	57,033	3,107,958	2,092,799	300,584	49,580	33,752	288,184	54,954	2,961,303	1,994,649	287,775	46,960	31,766	273,893
Furniture, home furnishings, and equipment stores	77,709	3,880,282	2,605,525	409,452	60,827	57,013	364,007	73,672	3,659,594	2,456,978	377,910	57,712	53,763	343,945
Eating and drinking places	289,906	9,801,050	5,421,942	1,658,936	329,057	269,107	883,823	277,215	9,422,849	5,217,820	1,586,201	314,222	258,822	853,623
Other retail trade	332,639	12,900,367	9,026,856	1,053,001	210,031	196,661	1,175,350	312,764	12,184,070	8,509,842	995,866	198,913	186,764	1,113,995
Finance, insurance, and real estate	574,565	6,566,684	1,234,366	443,598	150,140	327,229	2,148,877	541,039	6,251,055	1,181,736	430,824	141,921	311,797	2,041,492
Finance	29,453	715,587	296,338	29,496	8,584	18,132	147,787	27,796	703,909	296,272	29,343	8,485	17,544	141,005
Insurance agents, brokers, and service	182,869	2,395,169	319,872	249,940	18,517	64,015	1,035,980	172,280	2,284,563	301,476	242,490	17,606	60,883	992,496
Real estate	362,243	3,455,928	618,156	164,162	123,039	245,082	965,110	340,963	3,262,583	583,988	158,991	115,830	233,370	907,991
Services	2,265,167	31,947,536	6,003,365	5,046,418	585,039	1,431,787	11,981,421	2,145,268	30,425,679	5,733,972	4,802,506	547,803	1,355,810	11,454,371
Hotels, rooming houses, camps, and other lodging places	108,589	1,431,090	246,278	178,474	90,340	225,387	136,614	99,414	1,299,749	210,809	162,622	83,980	205,467	128,932
Personal services	543,109	5,318,107	1,249,919	1,180,981	122,073	282,349	1,447,155	515,127	5,086,862	1,203,211	1,138,554	115,995	271,624	1,374,866
Laundries, laundry services, cleaning and dyeing plants	93,158	1,640,530	405,827	391,033	41,852	131,758	285,959	89,203	1,589,229	398,892	379,485	40,405	128,476	275,168
Beauty and barber shops	322,562	2,377,607	417,516	647,839	52,596	73,186	818,822	306,412	2,265,025	396,912	622,645	49,452	70,049	775,834
Other personal services	127,389	1,299,970	426,576	142,109	27,625	77,405	342,374	119,512	1,232,608	407,407	136,424	26,138	73,099	323,864
Business services	261,975	2,951,416	835,095	572,451	52,273	132,282	792,530	251,703	2,852,896	819,269	552,638	50,781	128,000	764,104
Automobile and other repair services	325,810	4,397,804	2,119,039	656,038	90,193	161,387	870,644	304,994	4,188,397	2,026,694	625,708	84,422	153,555	832,535
Automobile parking, repair, and services	135,390	2,674,339	1,381,858	435,618	60,751	97,477	415,605	126,918	2,538,622	1,324,298	409,216	56,022	91,963	397,371
Repair services, except automobile	190,420	1,723,465	737,181	220,420	29,442	63,910	455,039	178,076	1,649,775	702,396	216,492	28,400	61,592	435,164
Amusement and recreation services	125,546	1,346,097	308,918	197,772	32,218	109,329	148,149	114,795	1,249,698	292,824	173,053	27,248	102,266	146,497
Medical services	418,520	11,109,276	771,525	1,435,054	137,606	357,248	6,031,942	400,744	10,606,089	736,032	1,370,854	129,815	339,041	5,759,628
Offices of physicians and surgeons	151,868	6,049,014	187,812	707,997	62,271	182,160	3,636,595	145,257	5,799,047	179,960	678,517	58,987	173,537	3,485,301
Offices of dentists and dental surgeons	82,955	2,791,382	232,777	361,265	33,822	89,201	1,444,961	78,422	2,636,144	221,175	341,369	31,312	84,324	1,363,830
Registered and practical nurses	92,198	284,372	2,342	1,400	579	3,237	239,888	90,022	277,812	2,253	1,400	573	3,174	234,134
Other medical services	91,499	1,984,508	348,594	364,392	40,934	82,650	710,498	87,043	1,893,086	332,644	349,568	38,943	78,006	676,363
Educational services	94,190	365,491	36,064	53,262	6,311	19,932	138,673	87,875	346,481	35,199	50,917	5,727	18,490	131,130
Legal services	130,319	2,571,446	111,929	314,664	22,153	64,455	1,400,565	125,776	2,470,139	109,213	300,991	21,029	62,312	1,343,936
Engineering and architectural services	58,034	1,058,668	186,083	285,839	16,280	27,632	349,612	54,909	997,590	172,598	268,477	14,932	26,065	331,883
Accounting, auditing, and bookkeeping services	105,536	749,147	20,445	128,122	9,540	29,245	392,769	101,281	722,260	20,133	120,483	8,853	28,216	381,073
Other services	93,539	648,994	118,070	43,761	6,052	22,541	272,768	88,650	605,518	107,990	38,209	5,021	20,774	259,787

Footnotes at end of table.

Table 2.4—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, AND SELECTED DEDUCTION ITEMS, BY SELECTED INDUSTRIES—Continued

Selected industry	Number of businesses	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Payroll (Thousand dollars)	Taxes (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Payroll (Thousand dollars)	Taxes (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)
	Alabama							Arizona						
All industries	134,058	2,911,059	1,924,400	308,123	33,881	111,715	270,700	60,572	1,758,778	1,015,693	232,893	42,423	62,458	182,259
Agriculture, forestry, and fisheries	57,108	376,297	219,450	33,380	3,965	50,885	13,622	8,021	217,324	130,267	29,821	5,303	21,122	8,087
Farms	55,760	364,922	218,359	31,704	3,893	50,033	9,480	6,901	181,642	125,262	23,426	4,298	18,964	[1]473
Field crop farms	17,672	154,355	92,699	16,156	1,516	21,494	7,892	1,379	83,624	45,999	10,541	2,264	8,099	7,652
Livestock farms	30,728	197,791	116,671	13,027	2,047	26,043	3,172	4,010	60,147	46,650	4,053	1,368	8,482	[1]6,945
Other farms	7,360	12,776	8,989	2,521	330	2,496	[1]1,584	1,512	37,871	32,613	8,832	666	2,383	[1]1,180
Other agriculture, forestry, and fisheries	1,348	11,375	1,091	1,676	72	852	4,142	1,120	35,682	5,005	6,395	1,005	2,158	8,560
Mining	96	945	47	-	20	90	[1]429	466	2,169	57	247	122	608	[1]1,780
Contract construction	7,833	210,274	126,394	48,569	2,768	5,964	28,795	4,104	143,121	92,104	37,493	4,031	4,030	15,436
General contractors	1,401	118,516	80,474	26,176	1,512	3,283	11,484	1,185	62,857	46,561	12,444	1,517	1,839	3,759
Special trade contractors	6,226	86,945	45,378	20,005	1,144	2,509	16,030	2,495	73,741	40,856	24,678	2,398	2,146	11,244
Manufacturing	3,464	130,987	70,308	36,830	2,637	7,832	15,155	1,006	20,138	11,041	5,121	428	700	2,921
Transportation, communication, electric, gas, and sanitary services	2,905	146,318	98,350	8,696	1,590	6,897	9,650	1,535	56,512	24,729	7,127	1,738	3,420	6,800
Trucking and warehousing	2,400	43,281	5,816	4,959	1,349	6,332	6,585	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Other transportation, communication, electric, gas, and sanitary services	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Wholesale and retail trade	30,346	1,667,629	1,338,801	111,691	15,708	20,487	76,766	19,315	1,008,998	701,018	111,569	24,177	14,961	46,867
Wholesale trade	2,195	229,551	171,760	15,980	1,620	3,971	19,550	3,642	200,794	143,524	9,266	2,524	3,732	11,565
Retail trade	28,092	1,436,089	1,165,690	95,487	14,067	16,498	56,848	15,236	742,621	515,123	89,995	18,879	10,412	32,803
Building materials, hardware, and farm equipment	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
General merchandise stores	4,122	146,636	118,207	5,847	2,199	2,445	8,851	996	36,512	25,153	2,618	670	959	1,271
Food stores	6,420	550,779	480,312	25,339	2,736	5,526	15,380	1,135	174,762	139,251	12,336	3,781	1,299	2,681
Automotive dealers and gasoline service stations	7,017	353,460	303,074	19,152	2,500	1,873	6,747	3,157	177,483	131,745	18,578	1,495	1,786	8,767
Apparel and accessory stores	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Furniture, home furnishings, and equipment stores	1,181	99,991	69,254	14,605	1,168	1,522	7,453	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Eating and drinking places	3,636	97,816	61,217	16,252	3,590	2,104	2,685	3,465	90,945	53,136	19,381	3,385	1,584	4,504
Other retail trade	4,332	97,657	65,699	8,240	1,225	1,302	11,122	5,416	229,017	144,759	32,977	9,094	4,066	12,804
Finance, insurance, and real estate	7,006	52,839	7,122	5,155	715	1,939	23,047	5,752	51,718	15,141	2,219	1,478	2,375	13,212
Finance	(2)	(2)	-	(2)	(2)	(2)	(2)	(2)	(2)	-	(2)	(2)	(2)	(2)
Insurance agents, brokers, and service	1,569	24,174	5,895	2,489	134	376	9,890	1,488	15,699	-	976	106	499	8,327
Real estate	4,998	20,148	1,227	1,461	525	1,275	10,266	4,014	32,727	15,141	1,118	1,277	1,762	3,098
Services	25,198	324,471	63,928	63,797	6,472	17,621	102,824	19,809	258,322	41,318	39,296	5,136	15,165	90,472
Hotels, rooming houses, camps, and other lodging places	1,292	14,686	2,658	2,268	567	3,140	[1]70	1,697	17,418	969	2,045	1,231	5,311	[1]28
Personal services	9,054	77,009	16,023	28,261	2,244	4,304	12,180	3,756	40,844	7,111	11,746	933	1,560	10,937
Laundries, laundry services, cleaning and dyeing plants	1,465	25,222	7,163	7,764	777	2,305	2,071	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Beauty and barber shops	6,458	46,192	8,255	19,422	1,358	1,717	8,141	1,654	25,822	3,445	9,147	582	661	6,935
Other personal services	(2)	(2)	(2)	(2)	(2)	(2)	(2)	1,629	13,044	3,464	2,345	293	672	3,361
Business services	2,945	14,653	3,289	2,177	167	671	5,328	2,828	16,620	2,239	1,557	295	1,460	7,637
Automobile and other repair services	4,164	46,534	26,178	5,588	497	1,700	6,416	2,947	41,605	19,936	6,641	928	1,036	10,438
Automobile parking, repair, and services	2,259	35,424	21,721	4,353	307	675	4,617	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Repair services, except automobile	1,905	11,110	4,457	1,235	190	1,025	1,799	1,995	24,271	12,978	3,566	586	675	5,544
Amusement and recreation services	1,697	21,016	4,651	3,297	1,361	3,534	[1]2,187	1,087	22,092	3,118	1,773	303	617	3,668
Medical services	3,394	115,695	9,367	15,406	1,225	3,327	62,846	3,565	86,911	4,354	11,548	1,037	3,701	44,396
Offices of physicians and surgeons	1,686	73,368	1,894	10,310	835	2,166	43,711	1,442	49,128	855	6,195	458	1,801	27,772
Offices of dentists and dental surgeons	774	27,894	2,107	4,383	308	904	12,877	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Registered and practical nurses	702	2,376	13	-	1	-	2,130	1,134	4,682	10	-	1	-	3,803
Other medical services	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Educational services	772	3,053	152	232	20	234	1,530	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Legal services	991	17,050	1,362	2,138	218	367	10,461	694	15,979	519	1,299	208	635	8,638
Engineering and architectural services	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Accounting, auditing, and bookkeeping services	(2)	(2)	(2)	(2)	(2)	(2)	(2)	1,115	5,825	503	992	54	236	1,940
Other services	(2)	(2)	(2)	-	-	(2)	(2)	1,224	5,156	1,000	93	18	429	897

Footnotes at end of table.

Table 2.4—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, AND SELECTED DEDUCTION ITEMS, BY SELECTED INDUSTRIES—Continued

Selected industry	Number of businesses	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Payroll (Thousand dollars)	Taxes (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Payroll (Thousand dollars)	Taxes (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)
	Arkansas							California						
All industries	115,196	2,395,547	1,497,298	229,204	47,025	150,072	243,303	781,076	21,935,564	11,181,937	3,263,622	508,504	738,782	3,038,944
Agriculture, forestry, and fisheries	56,709	577,134	314,667	56,524	11,972	90,975	61,429	118,051	2,003,756	1,244,640	352,301	97,986	166,575	108,478
Farms	55,760	548,266	292,591	54,608	11,760	89,121	61,314	92,167	1,711,391	1,158,685	285,515	93,031	149,848	36,053
Field crop farms	19,097	331,067	148,593	37,597	6,468	47,616	64,203	16,639	426,275	237,792	60,638	19,681	37,285	44,119
Livestock farms	30,244	173,490	121,734	13,487	4,565	36,760	[1]13,131	28,249	634,919	487,194	51,500	26,542	49,862	[1]13,190
Other farms	6,419	43,709	22,264	3,524	727	4,745	10,242	47,279	650,197	433,699	173,377	46,808	62,701	5,124
Other agriculture, forestry, and fisheries	949	28,868	22,076	1,916	212	1,854	115	25,884	292,365	85,955	66,786	4,955	16,727	72,425
Mining	917	24,877	4,310	1,546	1,076	3,074	[1]920	2,779	28,266	3,712	3,114	800	2,795	[1]5,314
Contract construction	7,555	141,466	81,801	29,214	1,924	9,638	17,248	58,335	2,095,189	1,240,166	523,919	41,035	62,021	252,633
General contractors	1,211	35,453	23,837	9,966	412	2,902	1,408	16,115	884,248	585,194	191,955	14,766	19,539	72,776
Special trade contractors	6,114	105,117	57,738	19,230	1,502	6,603	15,415	39,709	1,156,636	623,276	324,613	25,276	39,333	172,539
Manufacturing	2,320	143,929	91,251	31,278	2,429	9,740	10,561	22,861	986,287	518,730	263,181	26,450	40,741	115,149
Transportation, communication, electric, gas, and sanitary services	3,999	44,803	6,549	3,569	1,712	7,049	5,054	22,974	668,277	85,925	148,632	36,446	57,180	76,238
Trucking and warehousing	2,718	36,554	5,510	2,397	1,447	6,391	3,447	17,119	500,585	45,392	103,641	30,026	47,827	57,531
Other transportation, communication, electric, gas, and sanitary services	(2)	(2)	(2)	(2)	(2)	(2)	(2)	5,855	167,692	40,533	44,991	6,420	9,353	18,707
Wholesale and retail trade	23,377	1,228,341	946,169	72,734	24,621	19,243	69,001	190,867	10,637,948	7,353,897	1,021,213	174,361	149,585	738,700
Wholesale trade	3,077	201,290	155,019	5,347	10,387	2,321	13,596	38,220	2,190,018	1,593,969	144,102	17,167	24,852	183,969
Retail trade	20,299	1,026,904	791,069	67,369	14,232	16,914	55,435	147,662	8,083,274	5,478,559	848,118	152,707	120,418	540,304
Building materials, hardware, and farm equipment	(2)	(2)	(2)	(2)	(2)	(2)	(2)	5,520	318,888	211,684	34,339	7,059	7,168	21,392
General merchandise stores	1,955	86,878	71,339	4,877	752	1,463	4,731	8,465	236,503	149,482	17,074	6,243	5,733	14,450
Food stores	5,415	224,671	192,786	6,043	3,084	2,614	10,444	17,473	1,489,158	1,152,254	102,349	21,174	17,221	68,193
Automotive dealers and gasoline service stations	4,168	256,904	215,048	14,737	1,598	1,812	11,124	24,584	2,494,310	1,913,691	201,425	24,517	17,946	113,670
Apparel and accessory stores	530	32,944	24,229	1,795	642	490	1,066	6,443	355,207	228,370	36,469	7,644	5,018	27,234
Furniture, home furnishings, and equipment stores	(2)	(2)	(2)	(2)	(2)	(2)	(2)	10,211	448,592	282,920	55,552	8,568	8,567	42,142
Eating and drinking places	2,256	27,602	16,308	3,957	1,101	752	1,681	32,020	1,257,266	559,086	272,909	50,649	38,585	111,689
Other retail trade	4,530	199,732	125,508	21,583	4,238	7,479	14,960	42,946	1,483,350	981,072	128,001	26,853	20,180	141,534
Finance, insurance, and real estate	3,213	31,118	950	2,484	448	811	13,242	88,502	956,784	62,244	54,882	25,725	53,732	249,917
Finance	(2)	(2)	(2)	(2)	(2)	(2)	(2)	4,481	96,523	6,141	7,883	2,700	3,569	[1]3,846
Insurance agents, brokers, and service	1,011	10,014	128	317	24	148	6,073	19,711	254,807	9,525	23,939	2,625	8,610	112,559
Real estate	1,993	18,614	307	2,130	393	530	5,910	64,310	605,454	46,578	23,060	20,400	41,553	141,204
Services	16,871	194,542	45,263	30,121	2,742	9,212	67,476	274,265	4,534,104	661,045	895,486	105,574	204,982	1,499,812
Hotels, rooming houses, camps, and other lodging places	(2)	(2)	(2)	(2)	(2)	(2)	(2)	10,270	160,037	20,330	21,198	11,950	22,380	19,883
Personal services	4,368	29,514	4,553	8,031	622	1,508	8,427	54,122	674,901	136,946	185,240	19,395	33,193	153,834
Laundries, laundry services, cleaning and dyeing plants	(2)	(2)	(2)	(2)	(2)	(2)	(2)	12,740	245,380	47,343	55,178	6,857	20,375	41,316
Beauty and barber shops	3,618	16,979	3,180	3,740	321	577	5,839	26,252	336,653	64,091	120,184	10,263	8,674	88,980
Other personal services	(2)	(2)	(2)	(2)	(2)	(2)	(2)	15,130	92,868	25,512	9,878	2,275	4,144	23,538
Business services	895	9,575	3,455	4,330	160	232	2,690	45,444	621,601	129,115	179,218	17,907	30,712	132,409
Automobile and other repair services	5,596	60,896	29,772	6,794	891	2,348	12,224	31,657	548,359	215,509	110,144	15,111	25,816	105,880
Automobile parking, repair, and services	2,353	24,385	11,790	2,290	310	1,263	5,031	13,137	310,762	123,077	66,492	9,579	15,523	51,407
Repair services, except automobile	3,243	36,511	17,982	4,504	581	1,085	7,193	18,520	237,597	92,432	43,652	5,532	10,293	54,473
Amusement and recreation services	589	12,709	2,540	1,363	225	1,825	562	19,572	220,289	27,457	36,369	3,814	13,908	16,720
Medical services	2,373	60,505	2,624	6,936	619	2,370	33,021	50,465	1,597,522	75,434	243,958	27,033	53,103	780,511
Offices of physicians and surgeons	868	40,859	1,901	4,754	424	1,693	23,652	18,074	862,176	24,183	114,741	11,613	24,659	471,709
Offices of dentists and dental surgeons	(2)	(2)	(2)	(2)	(2)	(2)	(2)	8,801	410,482	16,945	63,891	6,394	13,681	195,836
Registered and practical nurses	(2)	(2)	-	-	-	-	(2)	10,617	43,115	241	113	41	492	33,983
Other medical services	(2)	(2)	(2)	(2)	(2)	(2)	(2)	12,973	281,749	34,065	65,213	8,985	14,271	78,983
Educational services	(2)	(2)	(2)	(2)	(2)	(2)	(2)	10,265	53,126	9,700	9,846	1,565	3,023	12,856
Legal services	(2)	(2)	(2)	(2)	(2)	(2)	(2)	13,106	312,852	5,328	40,851	3,342	8,539	158,056
Engineering and architectural services	(2)	(2)	(2)	(2)	(2)	(2)	(2)	8,744	164,922	30,977	47,092	3,114	5,099	47,752
Accounting, auditing, and bookkeeping services	(2)	(2)	(2)	(2)	(2)	(2)	(2)	14,875	105,032	3,069	17,025	1,629	4,974	49,596
Other services	(2)	(2)	(2)	(2)	(2)	(2)	(2)	15,745	75,463	7,180	4,545	714	4,235	22,315

Footnotes at end of table.

Table 2.4—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, AND SELECTED DEDUCTION ITEMS, BY SELECTED INDUSTRIES—Continued

Selected industry	Number of businesses	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Payroll (Thousand dollars)	Taxes (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Payroll (Thousand dollars)	Taxes (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)
	Colorado							Connecticut						
All industries	114,179	2,338,684	1,354,426	262,952	47,095	97,203	294,482	86,225	2,404,380	1,318,412	297,103	36,316	56,466	500,484
Agriculture, forestry, and fisheries	36,316	595,650	429,102	36,400	19,594	46,168	17,860	6,218	74,991	47,162	9,800	2,255	5,716	7,676
Farms	34,526	532,737	377,045	32,206	18,200	44,988	16,476	5,290	60,598	43,276	4,946	1,936	5,166	3,807
Field crop farms	10,120	90,708	39,053	7,722	4,971	12,031	17,605	1,001	4,111	2,301	1,005	318	539	330
Livestock farms	16,717	377,391	295,897	19,606	10,799	25,807	[1]1,384	2,096	42,190	33,491	2,582	1,084	2,915	1,890
Other farms	7,689	64,638	42,095	4,878	2,430	7,150	255	2,193	14,297	7,484	1,359	534	1,712	1,587
Other agriculture, forestry, and fisheries	1,790	62,913	52,057	4,194	1,394	1,180	1,384	928	14,393	3,886	4,854	319	550	3,869
Mining	1,646	22,772	3,817	3,009	442	2,503	1,631	87	240	115	-	8	38	[1]272
Contract construction	12,717	283,341	164,590	66,339	4,929	7,467	44,677	11,331	504,999	342,647	94,287	8,195	10,558	66,815
General contractors	2,187	119,049	77,387	17,623	1,671	2,892	13,016	3,555	296,313	226,655	35,602	4,305	5,292	28,340
Special trade contractors	9,954	163,766	87,203	48,716	3,258	4,514	31,211	7,771	206,029	113,841	56,948	3,838	5,245	38,290
Manufacturing	2,115	52,341	27,354	8,313	801	1,222	10,284	2,647	60,353	29,109	15,374	1,342	2,667	14,313
Transportation, communication, electric, gas, and sanitary services	2,412	54,955	15,368	8,737	1,779	4,743	8,189	1,308	29,826	7,263	8,275	1,201	2,885	6,741
Trucking and warehousing	1,917	50,556	15,354	7,879	1,636	4,004	7,183	643	26,444	7,058	8,070	1,032	2,615	5,278
Other transportation, communication, electric, gas, and sanitary services	[2]	[2]	[2]	[2]	[2]	[2]	[2]	665	3,382	205	205	169	270	1,463
Wholesale and retail trade	21,803	901,652	645,654	84,049	12,318	14,982	54,608	22,300	1,079,793	772,095	87,789	16,220	12,853	101,614
Wholesale trade	3,501	161,499	122,569	5,625	1,339	3,097	9,401	3,792	194,213	120,412	32,184	2,726	3,155	20,534
Retail trade	17,918	738,684	521,811	78,423	10,971	11,787	45,241	18,244	876,583	645,173	54,991	13,398	9,504	80,278
Building materials, hardware, and farm equipment	756	32,744	22,832	2,818	815	986	3,372	[2]	[2]	[2]	[2]	[2]	[2]	[2]
General merchandise stores	771	32,560	22,662	2,057	347	569	3,312	3,203	47,704	33,640	1,788	903	737	7,521
Food stores	2,104	146,610	112,293	13,174	1,266	1,635	8,629	2,174	156,088	125,516	8,388	1,459	1,296	11,781
Automotive dealers and gasoline service stations	4,303	237,053	185,584	18,656	2,360	1,985	11,467	2,593	211,370	174,136	9,537	1,303	732	11,402
Apparel and accessory stores	[2]	[2]	[2]	[2]	[2]	[2]	[2]	802	32,408	22,614	1,507	325	290	3,986
Furniture, home furnishings, and equipment stores	[2]	[2]	[2]	[2]	[2]	[2]	[2]	1,359	57,299	40,312	2,926	681	625	4,164
Eating and drinking places	3,695	106,616	48,366	24,554	2,695	3,774	9,520	2,534	72,579	32,732	10,417	3,058	2,510	12,229
Other retail trade	5,029	127,052	89,999	11,108	2,214	1,862	6,408	5,160	264,844	193,326	16,897	5,213	2,622	25,131
Finance, insurance, and real estate	8,041	80,769	7,321	5,848	1,159	3,387	31,105	5,873	105,463	26,349	5,794	737	3,181	43,531
Finance	337	2,894	-	187	69	36	1,270	140	5,406	958	520	44	46	3,104
Insurance agents, brokers, and service	2,954	45,837	4,602	5,027	279	1,638	19,097	1,666	50,901	23,815	2,456	153	891	15,410
Real estate	4,750	32,038	2,719	634	811	1,713	10,738	4,067	49,156	1,576	2,818	540	2,244	25,017
Services	29,128	347,189	61,208	50,241	6,072	16,731	126,155	35,217	537,340	89,039	73,412	6,172	18,134	256,539
Hotels, rooming houses, camps, and other lodging places	1,123	24,529	5,273	2,458	1,210	3,643	3,573	[2]	[2]	[2]	[2]	[2]	[2]	[2]
Personal services	6,466	65,977	16,270	16,098	1,607	4,945	15,339	5,899	69,143	19,542	19,168	1,037	2,389	22,903
Laundries, laundry services, cleaning and dyeing plants	1,043	21,117	3,601	4,026	600	2,654	3,336	[2]	[2]	[2]	[2]	[2]	[2]	[2]
Beauty and barber shops	3,233	27,724	6,419	11,029	589	714	7,822	2,762	34,582	4,661	10,091	610	625	14,311
Other personal services	2,190	17,136	6,250	1,043	418	1,577	4,181	2,033	20,161	7,265	2,731	261	832	6,274
Business services	4,152	43,715	12,467	5,911	518	1,331	8,860	3,572	47,756	10,638	7,403	429	1,145	20,623
Automobile and other repair services	3,600	36,601	16,110	3,257	1,042	1,286	4,860	4,035	72,077	37,444	9,663	1,094	2,460	15,785
Automobile parking, repair, and services	1,106	20,738	11,042	2,341	792	458	2,361	1,478	54,329	30,989	8,754	856	1,941	8,220
Repair services, except automobile	2,494	15,863	5,068	916	250	828	2,499	2,557	17,748	6,455	909	238	519	7,565
Amusement and recreation services	1,713	10,356	3,215	1,670	199	905	[1]324	1,036	12,631	490	937	290	1,770	3,041
Medical services	4,227	113,281	5,149	14,941	996	2,922	65,362	9,921	205,287	12,593	19,344	1,679	6,330	128,500
Offices of physicians and surgeons	1,652	70,336	1,740	9,185	563	1,895	41,514	3,656	122,143	3,892	11,270	940	4,024	79,077
Offices of dentists and dental surgeons	890	28,053	2,203	2,750	254	690	16,369	1,409	50,929	5,275	5,683	475	1,625	27,966
Registered and practical nurses	1,508	3,603	2	4	24	59	3,061	3,906	12,487	3	17	10	-	11,013
Other medical services	177	11,289	1,204	3,002	155	278	4,418	950	19,728	3,423	2,374	254	681	10,444
Educational services	2,024	3,247	237	344	28	132	1,927	890	2,424	29	209	11	173	1,262
Legal services	2,167	26,021	574	3,030	271	667	14,694	2,259	47,640	1,132	4,638	284	806	31,227
Engineering and architectural services	1,577	15,720	1,692	2,177	131	449	7,187	1,189	26,844	2,613	6,917	378	525	8,880
Accounting, auditing, and bookkeeping services	1,247	5,100	47	304	51	242	2,948	1,732	11,089	48	2,141	125	283	6,055
Other services	832	2,642	174	51	19	209	1,729	4,220	34,567	4,316	2,462	272	1,219	16,453

Footnotes at end of table.

Table 2.4—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, AND SELECTED DEDUCTION ITEMS, BY SELECTED INDUSTRIES—Continued

Selected industry	Number of businesses	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Payroll (Thousand dollars)	Taxes (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Payroll (Thousand dollars)	Taxes (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)
	Florida							Georgia						
All industries	241,641	5,413,236	3,064,084	671,639	89,799	217,931	739,310	176,701	3,861,764	2,372,096	456,418	58,275	160,763	451,261
Agriculture, forestry, and fisheries	46,558	544,090	339,212	108,898	16,571	56,118	13,947	69,301	591,681	344,259	55,230	12,058	74,922	51,371
Farms	37,627	394,990	294,480	74,000	13,652	43,204	[1]5,263	66,883	559,477	338,869	47,510	11,306	71,630	46,617
Field crop farms	5,388	66,662	42,511	11,662	1,961	6,558	4,567	25,218	225,882	124,403	20,314	4,205	26,863	28,574
Livestock farms	11,192	123,072	101,311	16,726	4,137	14,360	[1]9,160	30,571	278,482	181,122	21,245	5,779	39,140	14,308
Other farms	21,047	205,256	150,658	45,612	7,554	22,286	[1]670	11,094	55,113	33,344	5,951	1,322	5,627	3,735
Other agriculture, forestry, and fisheries	8,931	149,100	44,732	34,898	2,919	12,914	19,210	2,418	32,204	5,390	7,720	752	3,292	4,754
Mining	95	2,809	325	12	51	240	[1]279	292	2,641	-	619	45	324	[1]149
Contract construction	25,081	640,926	426,819	121,961	9,506	23,757	78,728	14,477	472,900	290,438	94,946	6,021	12,502	45,386
General contractors	6,880	358,288	261,099	66,275	4,625	14,905	23,922	2,952	251,189	181,027	36,195	2,569	7,345	15,148
Special trade contractors	17,800	282,280	165,695	55,651	4,854	8,848	54,678	11,525	221,711	109,411	58,751	3,452	5,157	30,238
Manufacturing	6,708	210,081	131,448	36,329	4,727	8,703	13,748	4,367	160,018	90,813	28,392	2,844	7,591	18,050
Transportation, communicatcn, electric, gas, and sanitary services	6,014	92,731	26,018	8,946	1,970	7,310	7,521	4,471	68,300	7,046	16,647	2,541	10,038	8,142
Trucking and warehousing	4,181	74,521	22,978	6,005	1,676	5,470	4,126	3,126	54,175	6,926	11,173	2,237	9,211	6,259
Other transportation, communication, electric, gas, and sanitary services	1,833	18,210	3,040	2,941	294	1,840	3,395	1,345	14,125	120	5,474	304	827	1,883
Wholesale and retail trade	54,724	2,579,533	1,904,407	210,761	26,704	43,147	156,808	39,603	1,949,532	1,498,758	149,455	22,716	22,724	119,754
Wholesale trade	8,143	528,833	407,324	34,814	2,808	9,363	37,746	4,521	257,598	181,758	10,995	1,093	2,440	34,576
Retail trade	46,416	2,045,667	1,494,090	175,856	23,881	33,721	118,276	34,674	1,676,577	1,300,048	137,118	21,525	20,275	92,221
Building materials, hardware, and farm equipment	1,200	35,582	20,720	2,314	360	2,186	2,379	1,516	73,535	58,801	4,333	531	569	2,950
General merchandise stores	6,110	113,538	84,213	6,170	985	2,048	6,531	3,587	100,164	78,024	4,822	1,283	1,403	7,954
Food stores	6,678	352,367	281,750	19,997	3,331	4,816	17,834	7,368	368,496	314,513	12,045	3,126	4,915	18,153
Automotive dealers and gasoline service stations	9,536	657,359	521,516	48,862	5,035	6,501	24,360	8,108	550,644	458,391	40,176	5,308	3,978	13,860
Apparel and accessory stores	2,170	120,592	79,223	10,363	1,272	1,192	13,195	998	40,778	29,783	3,595	289	359	3,408
Furniture, home furnishings, and equipment stores	3,035	129,929	91,456	15,668	1,414	2,297	10,668	1,941	84,296	59,144	10,083	1,000	956	6,685
Eating and drinking places	7,043	282,543	176,898	45,474	7,531	8,555	6,919	5,799	211,472	123,494	41,065	6,270	4,763	15,568
Other retail trade	10,644	353,757	238,314	27,008	3,953	6,126	36,390	5,357	247,192	177,898	20,999	3,718	3,332	23,643
Finance, insurance, and real estate	19,372	227,463	25,321	7,848	5,545	14,338	98,807	9,070	79,626	9,878	5,772	1,850	4,388	31,214
Finance	2,332	62,366	827	246	234	3,908	41,189	[2]	[2]	[2]	[2]	[2]	[2]	[2]
Insurance agents, brokers, and service	4,184	48,720	2,745	3,935	408	1,744	24,799	2,557	36,101	638	4,082	284	913	19,405
Real estate	12,856	116,377	21,749	3,667	4,903	8,686	32,819	6,200	38,195	7,712	1,102	1,522	3,331	10,125
Services	82,700	1,114,758	210,530	176,821	24,725	64,214	369,626	35,008	536,838	130,904	105,357	10,200	28,259	177,474
Hotels, rooming houses, camps, and other lodging places	8,534	106,623	5,082	10,714	9,500	20,386	10,388	2,240	49,083	12,412	7,228	1,954	6,858	6,848
Personal services	18,129	177,305	46,900	44,149	4,359	11,731	33,062	10,967	129,632	46,163	40,934	3,368	6,771	28,231
Laundries, laundry services, cleaning and dyeing plants	2,568	43,414	8,848	12,129	1,348	5,379	4,975	1,426	58,638	33,574	25,246	1,965	3,786	5,335
Beauty and barber shops	10,208	85,380	19,974	26,536	1,709	3,653	19,179	7,945	49,799	4,980	12,329	953	1,962	17,729
Other personal services	5,353	48,511	18,078	5,484	1,302	2,699	8,908	1,596	21,195	7,609	3,359	450	1,023	5,167
Business services	8,221	65,172	23,034	9,074	708	1,928	21,679	2,671	48,345	21,507	8,432	841	1,551	9,441
Automobile and other repair services	10,600	142,072	80,707	25,657	2,926	3,345	20,823	5,581	62,863	30,709	10,471	1,050	2,497	12,596
Automobile parking, repair, and services	4,891	103,066	64,620	22,247	2,335	1,905	10,207	2,548	38,662	18,723	7,061	755	1,632	6,124
Repair services, except automobile	5,709	39,006	16,087	3,410	591	1,440	10,616	3,033	24,201	11,986	3,410	295	865	6,472
Amusement and recreation services	5,654	59,315	7,122	10,115	1,070	5,689	5,057	1,360	14,269	4,363	2,219	524	874	[1]64
Medical services	14,085	375,139	23,567	49,217	4,037	14,420	196,369	5,559	174,538	11,499	25,752	1,733	5,546	94,510
Offices of physicians and surgeons	4,167	192,776	3,928	24,069	1,852	5,983	113,058	2,259	96,666	1,536	13,988	965	3,026	58,469
Offices of dentists and dental surgeons	2,544	97,231	8,213	15,746	1,099	3,903	44,763	[2]	[2]	[2]	[2]	[2]	[2]	[2]
Registered and practical nurses	3,816	11,956	44	-	25	397	10,053	[2]	[2]	[2]	-	[2]	-	[2]
Other medical services	3,558	73,176	11,382	9,402	1,061	4,137	28,495	931	27,556	7,315	4,390	263	771	9,713
Educational services	4,143	14,504	728	2,751	395	1,301	4,687	1,492	7,186	3,110	1,950	157	569	1,364
Legal services	4,177	89,705	7,729	12,864	970	2,758	43,024	1,935	26,706	617	2,470	200	1,609	15,622
Engineering and architectural services	2,913	52,536	14,551	9,194	473	950	18,816	[2]	[2]	[2]	[2]	[2]	[2]	[2]
Accounting, auditing, and bookkeeping services	3,546	21,411	96	2,986	261	1,281	10,443	1,849	12,511	252	2,563	173	671	6,487
Other services	2,698	10,976	1,014	100	26	425	5,278	882	5,141	228	1,262	122	1,205	44

Footnotes at end of table.

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Table 2.4—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, AND SELECTED DEDUCTION ITEMS, BY SELECTED INDUSTRIES—Continued

Selected industry	Number of businesses	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Payroll (Thousand dollars)	Taxes (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Payroll (Thousand dollars)	Taxes (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)
	Illinois							Indiana						
All industries	494,873	12,149,416	6,832,091	1,207,775	333,692	537,058	2,024,078	285,201	5,551,101	3,373,627	478,792	109,042	257,837	863,567
Agriculture, forestry, and fisheries	171,268	2,387,729	1,254,153	93,501	97,562	283,242	449,722	147,630	1,283,251	670,456	36,395	57,254	164,051	229,329
Farms	165,762	2,309,749	1,231,600	82,036	95,704	277,183	430,015	145,438	1,261,332	665,037	34,472	56,922	162,852	219,889
Field crop farms	86,881	931,513	384,115	29,592	52,370	138,310	236,035	75,391	470,685	215,859	11,931	27,095	73,337	89,582
Livestock farms	70,307	1,325,400	815,837	44,670	40,236	132,258	194,687	59,755	767,909	438,794	20,205	27,914	86,496	128,189
Other farms	8,574	52,836	31,648	7,774	3,098	6,615	[1]707	10,292	22,738	10,384	2,336	1,913	3,019	2,118
Other agriculture, forestry, and fisheries	5,506	77,980	22,553	11,465	1,858	6,059	19,707	2,192	21,919	5,419	1,923	332	1,199	9,440
Mining	894	20,565	3,663	2,249	349	3,208	[1]4,470	406	6,765	1,647	582	161	837	[1]397
Contract construction	32,789	993,699	638,760	229,809	12,747	24,527	153,092	16,923	521,159	348,321	119,835	7,319	11,031	75,841
General contractors	4,833	348,753	279,971	55,986	2,794	7,625	27,440	3,471	237,734	183,489	53,839	3,192	3,552	19,731
Special trade contractors	27,447	643,662	357,996	173,823	9,953	16,902	125,486	13,087	272,146	155,854	63,284	3,934	7,398	54,862
Manufacturing	7,682	327,046	205,935	62,649	4,976	9,479	46,854	2,948	68,238	35,964	15,639	1,059	2,394	15,367
Transportation, communication, electric, gas, and sanitary services	14,368	303,383	81,609	49,534	10,666	27,362	52,061	10,603	124,142	23,464	6,541	3,436	16,372	27,824
Trucking and warehousing	10,863	197,040	35,744	26,025	8,338	21,136	40,119	6,340	103,220	22,487	5,401	3,084	13,188	18,420
Other transportation, communication, electric, gas, and sanitary services	3,505	106,343	45,865	23,509	2,328	6,226	11,942	4,263	20,922	977	1,140	352	3,184	9,404
Wholesale and retail trade	103,100	5,764,089	4,184,989	460,787	162,019	80,156	446,412	43,032	2,755,731	2,129,090	201,422	29,125	31,572	185,651
Wholesale trade	22,380	1,414,117	1,054,552	73,819	16,486	20,712	137,136	5,769	633,492	529,522	28,335	3,580	5,194	39,963
Retail trade	79,519	4,301,441	3,099,743	381,771	144,058	58,798	303,234	35,901	2,069,467	1,563,776	168,654	25,010	25,071	139,705
Building materials, hardware, and farm equipment	3,826	319,959	247,634	22,145	8,305	3,412	21,776	2,264	193,505	146,977	18,362	2,821	2,375	9,933
General merchandise stores	12,471	169,695	105,616	13,344	4,369	5,867	19,538	3,912	56,704	43,136	1,422	397	670	5,854
Food stores	11,188	1,040,674	820,931	78,485	36,385	11,672	46,781	5,809	380,178	314,852	18,016	4,536	3,960	18,832
Automotive dealers and gasoline service stations	11,023	1,041,484	812,877	74,051	27,289	7,635	56,034	8,249	700,634	569,434	41,520	4,234	3,884	39,008
Apparel and accessory stores	3,332	198,468	131,035	16,747	6,191	1,690	20,260	965	39,124	26,958	2,795	521	319	5,538
Furniture, home furnishings, and equipment stores	3,280	173,610	120,010	14,225	4,666	1,897	14,742	1,671	91,692	61,529	5,216	931	1,161	11,794
Eating and drinking places	19,965	791,198	462,379	126,829	39,511	19,854	67,191	6,210	284,929	172,188	54,484	7,746	7,252	16,917
Other retail trade	14,434	566,353	399,261	35,945	17,142	6,771	56,912	6,821	322,701	228,702	26,839	3,824	5,450	31,829
Finance, insurance, and real estate	38,524	488,230	106,335	30,717	17,526	20,591	170,430	9,729	120,033	11,879	11,120	1,468	3,294	51,922
Finance	1,572	30,320	8,554	1,745	110	250	13,035	553	4,871	428	560	55	225	2,339
Insurance agents, brokers, and service	12,373	176,219	23,660	14,077	969	4,189	78,980	4,463	79,946	5,965	9,231	664	1,681	33,594
Real estate	24,579	281,691	74,121	14,895	16,447	16,152	78,415	4,713	35,216	5,486	1,329	749	1,388	15,989
Services	124,544	1,857,134	353,868	278,188	27,725	88,487	706,974	52,192	666,532	152,131	86,756	9,140	28,030	275,233
Hotels, rooming houses, camps, and other lodging places	4,115	81,107	12,155	12,253	4,185	13,009	6,007	1,691	18,093	2,425	2,675	1,106	2,256	3,056
Personal services	35,086	362,739	96,556	53,073	7,819	23,915	100,650	13,763	105,194	22,958	16,519	1,877	6,259	32,816
Laundries, laundry services, cleaning and dyeing plants	6,450	101,854	24,530	11,638	1,937	11,432	20,380	1,420	22,924	3,634	2,347	365	2,493	4,522
Beauty and barber shops	21,455	132,317	27,352	27,788	2,087	4,932	47,643	10,670	55,743	9,356	10,845	836	1,983	22,249
Other personal services	7,181	128,568	44,674	13,647	3,795	7,551	32,627	1,673	26,527	9,968	3,327	676	1,783	6,045
Business services	15,916	246,026	72,250	60,904	3,632	5,548	61,135	7,095	56,844	17,851	9,117	871	4,425	13,731
Automobile and other repair services	15,150	195,730	80,037	40,734	4,908	8,428	44,534	11,449	140,702	75,518	13,245	1,567	5,391	29,634
Automobile parking, repair, and services	5,508	110,838	44,629	25,231	3,225	5,182	22,791	2,799	75,695	50,427	4,818	757	1,538	12,032
Repair services, except automobile	9,642	84,892	35,408	15,503	1,683	3,246	21,743	8,650	65,007	25,091	8,427	810	3,853	17,602
Amusement and recreation services	6,699	65,401	18,174	8,465	920	12,051	[1]2,178	1,771	14,132	4,322	3,406	314	1,027	1,976
Medical services	21,099	606,699	49,854	66,539	4,212	17,510	335,977	8,095	248,298	24,156	29,230	2,564	6,274	144,673
Offices of physicians and surgeons	8,539	361,688	15,391	36,851	2,425	10,165	218,417	2,609	141,598	7,412	18,057	1,475	3,480	86,543
Offices of dentists and dental surgeons	4,356	141,283	15,986	15,462	802	3,968	75,356	1,669	54,894	5,905	6,891	531	1,290	30,824
Registered and practical nurses	2,920	7,512	14	-	31	51	6,554	[2]	[2]	-	-	[2]	[2]	[2]
Other medical services	5,284	96,216	18,463	14,226	954	3,326	35,650	2,698	46,480	10,839	4,282	518	1,404	22,415
Educational services	3,227	9,423	197	218	64	617	5,606	1,585	3,296	359	53	18	193	1,872
Legal services	8,402	172,443	11,955	17,158	898	3,788	99,625	2,331	49,316	410	6,313	490	1,448	31,019
Engineering and architectural services	2,829	43,588	3,907	11,688	620	1,222	17,782	1,073	15,074	2,793	3,978	169	212	7,506
Accounting, auditing, and bookkeeping services	5,470	35,188	836	5,419	273	1,380	19,308	2,237	12,149	816	2,179	161	471	6,871
Other services	6,551	38,790	7,947	1,737	194	1,019	18,528	1,102	3,434	523	41	3	74	2,079

Footnotes at end of table.

Table 2.4—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, AND SELECTED DEDUCTION ITEMS, BY SELECTED INDUSTRIES—Continued

Selected industry	Number of businesses	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Payroll (Thousand dollars)	Taxes (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Payroll (Thousand dollars)	Taxes (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)
	Iowa							Kansas						
All industries	289,674	6,595,198	4,073,497	344,429	149,714	350,111	1,061,408	197,129	3,768,784	2,195,752	304,527	86,298	198,778	531,249
Agriculture, forestry, and fisheries	179,884	3,239,094	1,893,330	73,962	97,454	275,112	617,768	109,943	1,549,147	956,557	46,921	47,600	136,921	224,139
Farms	175,992	3,191,973	1,888,110	70,746	96,694	272,689	599,957	108,606	1,453,690	882,140	43,968	47,177	134,166	215,988
Field crop farms	49,136	543,987	224,278	15,300	28,172	67,020	150,269	45,343	429,812	174,043	19,501	20,096	63,087	104,744
Livestock farms	121,201	2,621,446	1,652,061	54,924	67,404	203,744	440,939	56,940	1,006,276	698,972	23,362	25,714	66,776	112,233
Other farms	5,655	26,540	11,771	522	1,118	1,925	8,749	6,323	17,602	9,125	1,105	1,367	4,303	[1]989
Other agriculture, forestry, and fisheries	3,892	47,121	5,220	3,216	760	2,423	17,811	1,337	95,457	74,417	2,953	423	2,755	8,151
Mining	42	2,468	250	532	66	294	494	2,818	47,471	3,846	4,693	613	4,669	[1]982
Contract construction	15,794	314,980	163,527	58,959	4,457	12,934	62,917	12,508	263,823	144,402	33,447	4,249	10,004	37,164
General contractors	1,639	101,872	69,060	26,254	1,470	2,738	10,927	2,232	157,312	105,303	17,672	2,706	4,245	10,333
Special trade contractors	13,952	212,955	94,467	32,705	2,987	10,196	51,837	10,076	104,925	38,514	15,555	1,537	5,687	26,042
Manufacturing	2,447	52,362	19,960	9,158	1,193	2,887	8,751	1,677	71,734	48,991	7,541	853	1,349	6,359
Transportation, communication, electric, gas, and sanitary services	4,883	117,882	34,824	12,504	3,243	10,057	21,546	4,184	68,576	8,461	13,381	2,631	5,935	10,415
Trucking and warehousing	4,364	116,355	34,811	12,490	3,239	9,897	20,773	2,676	56,309	7,602	9,812	2,379	4,942	7,923
Other transportation, communication, electric, gas, and sanitary services	[2]	[2]	[2]	[2]	[2]	[2]	[2]	1,508	12,267	859	3,569	252	993	2,492
Wholesale and retail trade	36,579	2,316,239	1,856,814	121,699	25,255	19,905	148,177	28,348	1,342,423	974,277	118,232	22,294	17,252	98,060
Wholesale trade	6,404	642,810	565,075	12,430	1,978	3,490	32,365	4,163	166,571	117,424	7,331	3,618	2,438	17,270
Retail trade	30,170	1,671,777	1,290,598	109,151	23,264	16,399	115,589	23,832	1,163,957	852,455	108,785	18,568	14,637	79,613
Building materials, hardware, and farm equipment	2,188	190,322	149,557	14,516	2,465	1,855	13,331	1,034	71,550	52,455	5,657	953	713	5,455
General merchandise stores	6,622	57,212	38,849	2,434	973	733	7,980	2,522	47,629	33,601	1,671	441	1,098	5,200
Food stores	2,312	140,883	114,007	5,873	1,348	1,583	11,514	2,328	125,109	107,799	4,503	903	906	4,773
Automotive dealers and gasoline service stations	5,799	663,084	556,949	29,327	4,363	3,554	27,807	5,225	428,231	337,824	22,816	6,635	2,508	19,269
Apparel and accessory stores	945	60,297	43,445	4,486	1,188	872	4,859	737	56,064	36,987	12,497	1,156	636	5,593
Furniture, home furnishings, and equipment stores	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]
Eating and drinking places	6,647	210,469	115,139	31,719	9,067	3,791	19,429	5,166	156,753	96,749	29,826	4,171	3,368	11,085
Other retail trade	4,382	266,447	216,727	13,541	2,437	3,052	20,914	6,285	213,313	142,744	19,065	3,655	4,111	23,256
Finance, insurance, and real estate	15,448	133,413	19,769	6,272	7,809	6,832	54,184	8,575	53,817	4,229	2,271	1,153	3,777	24,317
Finance	504	4,540	17	179	16	89	2,881	[2]	[2]	[2]	[2]	[2]	[2]	[2]
Insurance agents, brokers, and service	4,782	40,593	3,006	3,080	279	1,026	22,040	4,262	29,549	1,801	1,588	148	894	16,084
Real estate	10,162	88,280	16,746	3,013	7,514	5,717	29,263	4,243	23,559	2,426	588	999	2,864	8,132
Services	32,960	415,368	84,777	61,075	10,205	21,885	145,465	28,508	368,821	54,934	77,876	6,889	18,621	130,046
Hotels, rooming houses, camps, and other lodging places	1,623	25,670	4,134	4,193	1,810	4,397	509	1,656	12,289	-	1,731	694	1,786	1,536
Personal services	8,771	73,979	14,260	11,216	1,362	4,051	24,723	6,425	47,091	4,576	13,850	909	2,732	13,398
Laundries, laundry services, cleaning and dyeing plants	1,637	18,738	1,663	2,922	335	1,943	5,239	1,407	14,292	47	2,661	238	1,842	2,863
Beauty and barber shops	4,396	26,140	3,644	5,936	549	681	10,442	4,201	26,856	2,643	10,744	583	682	7,937
Other personal services	2,738	29,101	8,953	2,358	478	1,427	9,042	[2]	[2]	[2]	[2]	[2]	[2]	[2]
Business services	2,668	15,797	1,040	2,255	161	1,093	4,883	1,983	13,154	3,035	899	185	597	3,929
Automobile and other repair services	7,182	92,005	40,937	14,127	3,738	3,954	18,597	6,563	51,739	20,848	6,298	1,220	3,653	12,009
Automobile parking, repair, and services	3,320	53,038	18,662	7,159	2,496	2,429	12,871	1,767	27,078	10,847	2,987	592	2,210	5,412
Repair services, except automobile	3,862	38,967	22,275	6,968	1,242	1,525	5,726	4,796	24,661	10,001	3,311	628	1,443	6,597
Amusement and recreation services	2,738	38,506	14,104	4,285	874	2,569	6,064	1,594	31,053	13,251	5,177	574	2,033	3,499
Medical services	4,299	124,232	7,399	17,651	1,814	4,491	65,592	5,704	128,421	8,395	15,787	1,370	4,365	72,655
Offices of physicians and surgeons	1,373	53,283	2,127	6,444	385	1,435	32,245	1,295	69,350	1,546	9,236	723	1,932	42,731
Offices of dentists and dental surgeons	1,400	31,197	1,914	3,673	484	929	17,370	1,155	28,919	1,449	2,976	250	1,082	15,246
Registered and practical nurses	[2]	[2]	-	-	[2]	-	[2]	1,096	3,832	5	-	1	5	3,634
Other medical services	1,366	39,231	3,358	7,534	943	2,127	15,478	2,158	26,320	5,395	3,575	396	1,346	11,044
Educational services	1,595	2,989	263	15	20	155	2,049	1,219	5,158	1,255	729	128	473	1,328
Legal services	1,186	21,762	139	1,879	126	574	14,869	1,182	21,286	715	2,305	195	747	13,189
Engineering and architectural services	497	7,325	1,159	3,847	212	135	1,867	669	49,263	2,483	29,562	1,505	1,476	3,980
Accounting, auditing, and bookkeeping services	1,145	8,489	1,176	1,516	86	301	4,135	1,247	9,040	337	1,538	108	691	4,505
Other services	1,256	4,614	166	91	2	165	2,177	[2]	[2]	[2]	-	[2]	[2]	[2]

Footnotes at end of table.

Table 2.4—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, AND SELECTED DEDUCTION ITEMS, BY SELECTED INDUSTRIES—Continued

Selected industry	Number of businesses	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Payroll (Thousand dollars)	Taxes (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Payroll (Thousand dollars)	Taxes (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)
	Kentucky							Louisiana						
All industries	212,895	3,136,297	1,921,222	286,592	54,665	129,800	451,829	129,065	3,523,755	2,191,570	346,960	43,114	136,250	372,515
Agriculture, forestry, and fisheries	123,146	587,610	328,474	42,145	14,594	69,646	95,575	40,556	432,254	272,535	36,319	4,581	51,773	21,989
Farms	121,748	573,767	324,325	40,719	14,145	68,242	93,437	37,545	401,360	263,936	32,940	4,178	50,351	17,656
Field crop farms	70,011	232,254	111,392	20,065	6,808	30,263	50,777	13,586	283,564	164,896	22,075	2,854	30,713	36,649
Livestock farms	47,092	323,536	201,120	17,772	6,826	35,628	43,029	17,009	102,801	87,360	8,310	1,050	16,380	[1]14,617
Other farms	4,645	17,977	11,813	2,882	511	2,351	[1]369	6,950	14,995	11,680	2,555	274	3,258	[1]4,376
Other agriculture, forestry, and fisheries	1,398	13,843	4,149	1,426	449	1,404	2,138	3,011	30,894	8,599	3,379	403	1,422	4,333
Mining	794	11,798	3,012	2,907	263	1,190	2,167	1,541	51,952	4,149	2,449	1,588	4,080	[1]9,086
Contract construction	9,595	193,852	116,147	40,893	2,416	6,888	34,897	9,749	301,183	209,093	41,695	2,819	9,553	36,690
General contractors	1,376	86,665	66,876	17,893	710	1,448	10,930	1,671	161,237	136,875	9,639	992	2,151	10,164
Special trade contractors	7,714	98,769	47,107	22,019	1,418	4,207	23,019	8,078	139,946	72,218	32,056	1,827	7,402	26,526
Manufacturing	2,053	43,460	20,252	9,919	863	1,536	8,519	2,405	89,546	40,717	14,422	1,273	7,905	9,518
Transportation, communication, electric, gas, and sanitary services	7,492	121,849	14,799	20,651	4,480	13,127	19,957	8,026	117,160	25,746	19,908	1,553	11,423	19,940
Trucking and warehousing	6,092	103,967	14,744	14,944	3,683	10,968	16,911	3,277	56,308	9,187	8,160	919	6,728	9,779
Other transportation, communication, electric, gas, and sanitary services	1,400	17,882	55	5,707	797	2,159	3,046	4,749	60,852	16,559	11,748	634	4,695	10,161
Wholesale and retail trade	34,396	1,729,317	1,348,697	112,856	25,853	17,927	113,949	27,967	1,973,343	1,516,227	154,108	23,105	24,024	111,082
Wholesale trade	3,763	269,941	213,630	9,243	1,370	2,459	25,364	2,414	212,271	160,484	11,696	1,12[illegible]	3,210	18,083
Retail trade	30,029	1,450,382	1,128,719	103,391	24,431	14,976	87,894	25,336	1,756,669	1,351,982	142,348	21,959	20,802	92,838
Building materials, hardware, and farm equipment	1,043	66,678	49,517	6,051	1,205	1,209	6,217	(2)	(2)	(2)	(2)	(2)	(2)	(2)
General merchandise stores	2,783	110,962	89,351	6,369	2,097	2,332	5,599	1,204	38,960	26,854	4,386	831	748	2,461
Food stores	6,886	287,360	246,488	10,229	3,842	2,942	11,057	5,749	389,883	329,570	13,173	3,411	3,609	23,157
Automotive dealers and gasoline service stations	5,607	469,554	386,962	25,925	4,002	2,565	22,317	5,247	618,075	505,440	47,776	4,673	3,139	27,272
Apparel and accessory stores	778	51,681	34,930	3,655	615	448	7,379	1,183	58,544	39,475	4,636	819	542	6,972
Furniture, home furnishings, and equipment stores	1,281	38,106	25,940	2,858	573	143	4,533	1,601	98,211	68,435	11,570	791	1,071	5,214
Eating and drinking places	5,145	144,661	88,025	22,744	5,572	2,319	9,592	5,386	179,640	106,165	28,723	5,702	3,911	12,815
Other retail trade	6,506	281,380	207,506	25,560	6,525	3,018	21,200	4,273	287,180	213,641	20,048	4,041	5,204	12,791
Finance, insurance, and real estate	7,430	68,105	17,967	3,913	872	2,233	23,517	5,489	95,058	36,830	5,286	830	3,710	20,748
Finance	201	1,414	-	12	-	16	403	552	21,792	14,551	224	49	262	1,362
Insurance agents, brokers, and service	2,038	31,538	7,656	2,690	222	394	11,451	1,873	25,153	1,605	2,678	171	1,057	10,312
Real estate	5,191	35,153	10,311	1,211	650	1,823	11,663	3,064	48,113	20,674	2,384	610	2,391	9,074
Services	27,622	378,537	71,482	53,291	5,317	17,050	152,474	32,373	445,646	75,890	69,925	7,354	23,508	160,613
Hotels, rooming houses, camps, and other lodging places	1,399	14,540	4,935	2,056	329	978	2,536	1,070	15,451	870	2,415	428	2,544	3,600
Personal services	9,260	88,867	23,435	16,250	1,640	7,680	21,436	8,748	70,890	9,823	16,602	1,549	4,628	20,948
Laundries, laundry services, cleaning and dyeing plants	1,832	34,166	10,468	7,504	671	3,824	7,599	835	17,022	914	5,510	471	1,213	3,212
Beauty and barber shops	5,213	23,167	1,775	4,811	367	896	8,994	6,318	33,012	3,594	7,418	560	973	13,827
Other personal services	2,215	31,534	11,192	3,935	602	2,960	4,843	1,595	20,856	5,315	3,674	518	2,442	3,909
Business services	2,773	16,767	5,574	2,536	94	373	6,798	2,509	22,921	3,135	4,312	290	1,804	5,683
Automobile and other repair services	4,095	49,005	25,296	6,612	932	1,119	9,594	6,921	73,270	31,372	9,448	1,284	3,348	14,969
Automobile parking, repair, and services	2,284	29,138	13,663	6,095	591	860	5,759	2,560	28,488	11,464	3,809	529	1,441	5,606
Repair services, except automobile	1,811	19,867	11,633	517	341	259	3,835	4,361	44,782	19,908	5,639	755	1,907	9,363
Amusement and recreation services	1,067	13,223	1,900	1,209	188	788	1,390	1,717	38,342	19,581	4,481	1,430	2,760	2,171
Medical services	5,015	148,018	7,518	18,352	1,539	4,524	84,046	4,600	135,434	8,979	16,069	1,242	4,973	73,741
Offices of physicians and surgeons	2,135	92,134	1,550	10,347	740	2,051	58,106	2,655	100,038	5,380	12,049	968	3,533	55,682
Offices of dentists and dental surgeons	1,187	31,379	3,785	3,288	264	1,084	17,314	679	22,812	2,101	2,648	159	1,065	11,071
Registered and practical nurses	(2)	(2)	(2)	-	(2)	(2)	(2)	876	2,435	17	-	4	24	2,251
Other medical services	988	22,277	2,144	4,717	532	1,325	6,573	390	10,149	1,481	1,372	111	351	4,737
Educational services	(2)	(2)	(2)	-	(2)	(2)	(2)	1,874	7,553	271	2,171	127	393	2,659
Legal services	1,922	31,822	1,517	3,100	302	1,012	18,899	1,992	36,315	356	4,420	323	1,234	17,980
Engineering and architectural services	394	6,365	1,153	902	72	171	2,757	1,033	22,744	1,073	3,472	193	899	9,788
Accounting, auditing, and bookkeeping services	(2)	(2)	(2)	(2)	(2)	(2)	(2)	1,661	20,967	287	6,355	483	828	8,326
Other services	(2)	(2)	(2)	(2)	(2)	(2)	(2)	248	1,759	143	180	5	97	748

Footnotes at end of table.

Table 2.4—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, AND SELECTED DEDUCTION ITEMS, BY SELECTED INDUSTRIES—Continued

Selected industry	Number of businesses	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Payroll (Thousand dollars)	Taxes (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Payroll (Thousand dollars)	Taxes (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)
	Maine							Maryland						
All industries	48,012	1,152,819	695,932	161,406	22,381	46,053	156,542	124,173	2,754,703	1,522,073	354,328	43,253	89,919	497,663
Agriculture, forestry, and fisheries	13,615	174,127	101,386	28,353	6,141	19,630	24,669	28,512	265,462	153,010	34,408	8,560	33,215	13,678
Farms	9,901	132,213	76,001	20,987	5,827	17,716	16,611	24,439	214,822	139,129	23,700	7,586	29,680	3,386
Field crop farms	1,324	4,912	2,636	725	348	1,282	[1]68	9,451	64,569	46,805	8,621	2,156	8,807	[1]4,435
Livestock farms	3,511	58,784	34,281	3,760	2,237	7,544	8,543	13,071	143,565	87,239	13,370	4,964	19,162	9,765
Other farms	5,066	68,517	39,084	16,502	3,242	8,890	8,136	1,917	6,688	5,085	1,709	466	1,711	[1]1,944
Other agriculture, forestry, and fisheries	3,714	41,914	25,385	7,366	314	1,914	8,058	4,073	50,640	13,881	10,708	974	3,535	10,292
Mining	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Contract construction	5,392	157,703	104,925	37,704	2,770	4,199	21,071	11,278	321,494	219,764	108,282	6,325	5,771	39,923
General contractors	1,653	52,188	30,678	12,124	842	1,899	9,050	1,797	157,209	125,729	62,935	3,017	1,736	7,406
Special trade contractors	3,734	98,377	67,366	24,598	1,865	2,289	11,850	9,481	164,285	94,035	45,347	3,308	4,035	32,517
Manufacturing	1,670	59,324	20,928	11,641	1,082	1,850	6,735	3,176	100,103	61,887	15,876	1,400	2,558	13,912
Transportation, communication, electric, gas, and sanitary services	2,119	40,305	5,473	12,025	1,298	3,597	2,748	8,944	70,181	6,807	5,696	1,923	8,155	21,655
Trucking and warehousing	1,005	16,470	4,834	1,834	536	1,808	1,195	3,012	39,686	3,110	2,565	1,468	5,602	10,742
Other transportation, communication, electric, gas, and sanitary services	1,114	23,835	639	10,191	762	1,789	1,553	5,932	30,495	3,697	3,131	455	2,553	10,913
Wholesale and retail trade	10,172	509,152	385,013	44,480	6,349	7,156	39,867	25,517	1,351,407	991,384	101,283	15,468	18,881	118,484
Wholesale trade	1,589	74,564	53,462	5,041	558	1,226	8,467	2,475	156,671	111,965	6,693	1,091	2,135	22,182
Retail trade	8,382	434,233	331,395	39,439	5,776	5,930	31,284	22,795	1,193,549	879,104	94,590	14,374	16,741	95,676
Building materials, hardware, and farm equipment	(2)	(2)	(2)	(2)	(2)	(2)	(2)	1,519	85,913	67,577	7,390	1,304	2,064	210
General merchandise stores	(2)	(2)	(2)	-	(2)	(2)	(2)	2,578	43,918	24,962	2,957	388	1,759	2,646
Food stores	2,166	140,517	114,968	7,546	1,925	2,160	8,588	4,237	265,025	222,402	9,697	1,729	2,821	17,821
Automotive dealers and gasoline service stations	1,215	116,430	95,596	8,571	573	509	4,999	2,669	268,687	215,589	20,591	1,649	1,207	13,223
Apparel and accessory stores	(2)	(2)	(2)	(2)	(2)	(2)	(2)	667	49,256	32,108	5,304	469	311	6,752
Furniture, home furnishings, and equipment stores	(2)	(2)	(2)	(2)	(2)	(2)	(2)	1,629	84,631	61,585	4,325	728	569	8,804
Eating and drinking places	2,014	62,468	35,607	13,261	1,775	1,648	6,321	4,185	190,804	111,008	23,191	4,929	4,080	24,138
Other retail trade	1,167	21,823	14,551	2,353	231	390	3,363	5,311	205,315	143,873	21,135	3,178	3,930	22,082
Finance, insurance, and real estate	2,160	9,005	627	386	191	502	3,185	8,636	104,191	7,551	10,361	1,690	3,369	44,120
Finance	(2)	(2)	-	(2)	(2)	(2)	(2)	576	6,357	455	293	72	97	3,152
Insurance agents, brokers, and service	725	1,770	-	67	20	28	525	2,032	37,404	4,300	4,761	366	965	17,506
Real estate	1,276	4,891	627	132	152	275	2,164	6,028	60,430	2,796	5,307	1,252	2,307	23,462
Services	12,214	141,206	28,685	21,453	3,671	8,372	55,663	37,689	537,622	79,540	78,220	7,869	17,918	244,591
Hotels, rooming houses, camps, and other lodging places	1,983	23,572	1,591	1,908	2,046	4,749	5,141	1,191	9,431	597	472	1,312	1,677	1,369
Personal services	2,603	18,531	4,674	2,891	297	856	7,304	7,169	79,378	19,311	21,055	1,964	3,020	18,636
Laundries, laundry services, cleaning and dyeing plants	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Beauty and barber shops	1,553	9,062	3,011	2,115	177	216	3,643	5,115	45,000	5,603	14,628	1,169	940	12,678
Other personal services	(2)	(2)	(2)	(2)	(2)	(2)	(2)	1,229	14,177	5,630	1,512	437	646	4,033
Business services	1,019	12,546	3,873	3,698	240	613	2,299	4,340	37,558	7,645	4,469	394	992	17,972
Automobile and other repair services	1,950	17,992	9,682	3,314	265	371	3,650	3,444	58,050	29,581	7,739	698	1,522	12,112
Automobile parking, repair, and services	(2)	(2)	(2)	(2)	(2)	(2)	(2)	927	14,222	5,130	3,283	245	511	4,066
Repair services, except automobile	1,450	7,045	2,944	504	83	92	2,736	2,517	43,828	24,451	4,456	453	1,011	8,046
Amusement and recreation services	(2)	(2)	(2)	(2)	(2)	(2)	(2)	2,481	14,068	3,846	2,314	373	1,409	563
Medical services	1,812	41,276	4,975	5,731	460	906	23,066	8,310	219,105	12,130	26,250	2,183	6,375	128,408
Offices of physicians and surgeons	(2)	(2)	(2)	(2)	(2)	(2)	(2)	3,185	127,863	3,395	14,281	1,063	3,376	82,153
Offices of dentists and dental surgeons	(2)	(2)	(2)	(2)	(2)	(2)	(2)	1,410	51,927	4,463	6,502	654	1,552	27,682
Registered and practical nurses	(2)	(2)	(2)	-	-	-	(2)	2,421	9,362	1	-	11	15	8,198
Other medical services	594	13,534	2,671	3,077	232	261	4,241	1,294	29,953	4,271	5,467	455	1,432	10,375
Educational services	(2)	(2)	(2)	(2)	(2)	(2)	(2)	1,761	4,863	522	218	61	226	2,816
Legal services	(2)	(2)	(2)	(2)	(2)	(2)	(2)	3,316	72,301	1,295	7,995	495	1,463	44,533
Engineering and architectural services	(2)	(2)	-	(2)	(2)	(2)	(2)	1,261	22,732	3,976	4,617	194	336	8,508
Accounting, auditing, and bookkeeping services	1,049	6,747	18	1,461	145	281	3,681	2,387	11,260	109	2,859	141	345	5,249
Other services	(2)	(2)	(2)	(2)	(2)	(2)	(2)	2,029	8,876	528	232	54	553	4,425

Footnotes at end of table.

Table 2.4—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, AND SELECTED DEDUCTION ITEMS, BY SELECTED INDUSTRIES—Continued

Selected industry	Number of businesses	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Payroll (Thousand dollars)	Taxes (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Payroll (Thousand dollars)	Taxes (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)
	Massachusetts							Michigan						
All industries	159,040	3,722,841	2,001,844	408,960	50,431	85,875	805,391	310,533	8,432,978	4,865,356	933,330	220,289	310,248	1,268,834
Agriculture, forestry, and fisheries	9,045	147,632	83,389	24,286	5,384	9,656	17,158	94,764	800,649	410,302	67,721	29,369	117,124	108,076
Farms	5,760	121,663	73,277	18,674	4,835	7,909	11,190	89,270	737,485	392,750	55,849	28,140	113,690	88,128
Field crop farms	215	1,767	589	195	87	260	650	31,871	131,282	58,299	3,914	9,160	29,176	9,705
Livestock farms	2,143	80,811	47,334	11,603	3,110	5,394	4,789	39,020	443,994	240,505	22,000	13,294	65,318	62,756
Other farms	3,402	39,085	25,354	6,876	1,638	2,255	5,751	18,379	162,209	93,946	29,935	5,686	19,196	15,667
Other agriculture, forestry, and fisheries	3,285	25,969	10,112	5,612	549	1,747	5,968	5,494	63,164	17,552	11,872	1,229	3,434	19,948
Mining	197	958	-	-	9	124	[1]81	1,073	22,367	6,614	2,195	446	3,394	[1]217
Contract construction	21,861	460,647	277,161	88,003	7,365	12,167	88,938	25,402	834,799	507,847	166,609	13,679	20,472	134,214
General contractors	4,262	204,059	153,491	35,532	2,854	4,598	18,230	3,465	281,601	215,693	45,134	2,690	5,061	26,013
Special trade contractors	17,599	256,588	123,670	52,471	4,511	7,569	70,708	20,943	522,473	273,840	116,453	10,667	14,830	102,854
Manufacturing	3,447	89,105	49,665	13,513	1,189	1,869	21,784	9,730	482,266	297,658	94,724	10,358	15,887	59,594
Transportation, communication, electric, gas, and sanitary services	4,212	78,804	18,546	16,447	2,420	6,255	15,080	12,416	218,522	35,192	30,054	11,941	23,560	42,718
Trucking and warehousing	2,436	52,221	12,266	9,243	1,358	4,491	10,707	10,248	190,221	32,177	25,631	11,333	21,454	34,658
Other transportation, communication, electric, gas, and sanitary services	1,776	26,583	6,280	7,204	1,062	1,764	4,373	2,168	28,301	3,015	4,423	608	2,106	8,060
Wholesale and retail trade	37,634	1,720,624	1,273,973	122,559	15,921	18,884	171,653	67,118	4,556,633	3,349,453	350,876	123,094	60,338	327,177
Wholesale trade	9,544	391,852	265,413	14,377	1,799	3,430	67,861	9,614	847,497	630,225	48,981	7,811	12,126	77,447
Retail trade	27,776	1,305,625	997,700	102,981	13,386	14,603	103,981	55,404	3,547,843	2,602,681	282,808	110,294	44,933	235,860
Building materials, hardware, and farm equipment	[2]	[2]	[2]	[2]	[2]	[2]	[2]	2,165	197,861	147,988	19,175	4,417	3,695	12,442
General merchandise stores	4,150	79,910	63,649	1,364	361	839	8,935	6,752	157,425	114,182	9,482	5,288	2,806	14,587
Food stores	5,140	361,329	301,158	18,272	2,528	3,402	20,898	10,139	671,459	535,217	28,116	24,326	6,287	42,829
Automotive dealers and gasoline service stations	3,206	358,153	293,399	22,634	3,037	2,095	16,386	11,083	1,265,211	1,041,120	74,840	26,271	7,544	43,674
Apparel and accessory stores	1,106	93,405	59,634	13,171	1,387	1,222	8,457	1,732	98,141	61,581	9,407	2,537	1,446	9,653
Furniture, home furnishings, and equipment stores	1,393	53,773	34,098	6,553	734	849	6,323	3,264	151,533	94,769	14,874	5,009	2,263	18,604
Eating and drinking places	4,500	138,941	93,762	25,896	2,855	2,402	14,171	11,669	458,651	217,976	84,185	26,552	14,901	46,649
Other retail trade	8,157	211,277	144,981	14,591	2,366	3,725	28,030	8,600	547,562	389,848	42,729	15,894	5,991	47,422
Finance, insurance, and real estate	10,512	144,240	36,526	10,598	2,170	3,389	49,057	18,785	216,143	16,988	13,583	3,986	10,967	91,230
Finance	449	7,023	1,920	78	57	34	3,503	965	10,433	2,208	722	94	128	3,722
Insurance agents, brokers, and service	4,180	54,575	7,648	5,091	507	888	27,040	6,514	76,120	1,901	5,094	490	1,769	41,435
Real estate	5,883	82,642	26,958	5,429	1,606	2,467	18,514	11,306	129,590	12,879	7,767	3,402	9,070	46,073
Services	70,132	1,052,479	247,432	131,506	15,689	32,632	436,645	79,879	1,292,881	236,719	207,024	27,273	58,338	504,369
Hotels, rooming houses, camps, and other lodging places	2,401	29,090	3,489	2,484	3,255	4,025	139	4,879	59,272	10,346	5,650	4,290	9,065	9,838
Personal services	12,317	141,931	36,225	27,829	3,184	6,731	43,393	17,575	205,640	44,025	50,911	5,592	8,885	65,183
Laundries, laundry services, cleaning and dyeing plants	1,952	38,211	10,983	10,428	974	3,273	5,896	2,981	57,041	13,030	15,891	1,564	4,053	10,405
Beauty and barber shops	5,432	47,376	5,712	12,248	1,242	1,194	20,079	12,237	105,228	15,954	28,112	2,337	2,807	45,025
Other personal services	4,933	56,344	19,530	5,153	968	2,264	17,418	2,357	43,371	15,041	6,908	1,691	2,025	9,753
Business services	6,736	109,457	51,478	9,945	952	2,336	28,224	11,802	126,549	45,555	18,386	2,158	5,871	35,424
Automobile and other repair services	8,220	172,855	111,968	15,284	1,598	2,466	28,806	11,291	175,178	73,605	25,393	4,537	9,935	33,571
Automobile parking, repair, and services	2,939	110,048	81,399	12,200	1,167	1,226	9,386	3,923	95,041	46,212	11,487	2,659	6,931	9,995
Repair services, except automobile	5,281	62,807	30,569	3,084	431	1,240	19,420	7,368	80,137	27,393	13,906	1,878	3,004	23,576
Amusement and recreation services	2,526	13,774	2,466	740	137	826	2,177	6,818	73,261	12,954	13,731	1,568	4,544	13,542
Medical services	18,466	376,520	28,053	41,369	4,431	11,207	226,016	15,467	496,628	35,875	65,854	7,191	15,573	267,261
Offices of physicians and surgeons	5,773	193,035	4,215	18,455	1,946	5,255	130,283	5,318	243,757	5,043	32,132	3,565	7,528	140,572
Offices of dentists and dental surgeons	3,295	111,612	10,751	15,459	1,408	3,707	58,985	3,852	136,721	11,244	16,914	1,841	3,740	74,439
Registered and practical nurses	5,956	15,990	199	36	79	234	13,799	1,154	2,953	93	-	1	46	2,379
Other medical services	3,442	55,883	12,888	7,419	998	2,011	22,949	5,143	113,197	19,495	16,808	1,784	4,259	49,871
Educational services	2,654	6,279	196	405	83	231	4,106	2,401	10,505	2,397	1,953	275	592	3,711
Legal services	7,253	122,219	3,802	14,193	869	2,499	69,301	3,153	78,997	2,354	10,670	758	2,078	42,999
Engineering and architectural services	2,148	40,202	6,505	13,825	725	1,038	12,884	1,492	30,021	7,985	9,153	525	636	12,279
Accounting, auditing, and bookkeeping services	3,879	24,319	1,190	4,720	372	691	13,456	3,881	28,379	285	4,414	320	903	15,620
Other services	3,532	15,833	2,060	712	83	582	8,143	1,120	8,451	1,338	909	59	256	4,941

Footnotes at end of table.

Table 2.4—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, AND SELECTED DEDUCTION ITEMS, BY SELECTED INDUSTRIES—Continued

Selected industry	Number of businesses	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Payroll (Thousand dollars)	Taxes (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Payroll (Thousand dollars)	Taxes (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)
	Minnesota							Mississippi						
All industries	259,215	4,617,301	2,653,094	353,972	122,520	281,599	642,524	102,964	2,261,023	1,498,043	200,817	42,938	109,621	183,016
Agriculture, forestry, and fisheries	141,797	1,637,447	891,620	55,438	74,776	191,397	242,617	53,193	550,686	361,598	47,682	7,425	64,711	17,303
Farms	139,258	1,609,942	885,675	49,995	74,220	189,876	234,704	51,349	509,592	332,306	44,508	7,061	62,858	14,502
Field crop farms	39,165	338,936	149,413	13,220	22,919	48,997	64,516	19,997	257,222	121,583	30,550	3,643	35,881	29,135
Livestock farms	91,484	1,232,215	715,689	31,597	49,142	133,488	168,046	27,074	241,361	203,601	12,423	[3]3,039	24,971	[1]14,117
Other farms	8,609	38,791	20,573	5,178	2,159	7,391	2,142	4,278	11,009	7,122	1,535	379	2,006	[1]516
Other agriculture, forestry, and fisheries	2,539	27,505	5,945	5,443	556	1,521	7,913	1,844	41,094	29,292	3,174	364	1,853	2,801
Mining	436	6,702	288	1,321	105	819	[1]2,530	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Contract construction	13,631	359,187	241,552	61,503	4,687	10,383	47,534	5,406	148,361	84,891	22,316	3,180	7,662	15,212
General contractors	1,684	183,509	152,576	21,422	2,135	3,513	9,166	979	68,736	41,373	7,040	922	4,486	5,263
Special trade contractors	11,749	174,820	88,976	40,081	2,552	6,870	37,510	4,217	74,226	40,034	14,314	2,258	3,160	8,631
Manufacturing	3,894	99,739	43,106	16,975	2,440	5,216	13,136	923	60,933	38,264	12,985	1,044	2,577	1,576
Transportation, communication, electric, gas, and sanitary services	7,838	174,178	58,734	22,643	4,993	12,410	23,523	2,507	55,960	1,425	16,710	2,714	4,729	10,393
Trucking and warehousing	5,446	142,189	58,617	14,584	4,254	9,118	16,635	2,341	45,732	935	13,484	2,531	4,379	8,358
Other transportation, communication, electric, gas, and sanitary services	2,392	31,989	117	8,059	739	3,292	6,888	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Wholesale and retail trade	33,471	1,711,904	1,304,048	116,815	16,663	23,360	109,807	19,929	1,162,667	936,548	62,922	21,693	14,529	53,652
Wholesale trade	6,318	420,231	339,589	13,128	2,053	4,710	30,011	1,692	165,006	139,695	4,521	658	2,257	8,232
Retail trade	27,103	1,290,808	963,825	103,687	14,605	18,641	79,656	18,031	996,994	796,285	58,401	21,026	12,272	45,449
Building materials, hardware, and farm equipment	1,612	96,783	69,933	7,820	1,549	1,121	8,328	(2)	(2)	(2)	(2)	(2)	(2)	(2)
General merchandise stores	4,324	16,510	11,239	695	177	225	1,606	1,253	67,257	52,363	4,545	2,013	1,270	3,431
Food stores	4,442	309,448	239,432	19,418	3,031	4,526	13,709	7,784	369,827	318,474	11,243	7,655	5,114	11,340
Automotive dealers and gasoline service stations	6,441	462,248	381,568	28,667	3,039	3,556	24,011	2,949	238,343	202,812	11,544	3,514	1,188	8,045
Apparel and accessory stores	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Furniture, home furnishings, and equipment stores	(2)	(2)	(2)	(2)	(2)	(2)	(2)	831	60,125	36,022	7,870	1,272	1,463	3,855
Eating and drinking places	4,472	125,970	69,545	22,873	3,381	3,696	8,893	2,346	64,252	37,854	8,433	3,257	694	5,953
Other retail trade	4,533	208,246	140,687	16,145	2,891	4,740	15,709	2,233	77,838	51,059	6,981	1,814	1,121	8,034
Finance, insurance, and real estate	16,291	151,382	21,915	5,833	8,408	12,084	49,522	4,190	51,192	23,778	1,953	377	1,580	12,287
Finance	774	4,155	49	138	32	7	2,440	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Insurance agents, brokers, and service	4,816	51,468	9,263	3,425	221	599	22,397	2,351	18,731	60	1,496	196	611	9,727
Real estate	10,701	95,759	12,603	2,270	8,155	11,478	24,685	1,753	9,366	4,007	28	105	868	1,381
Services	40,588	474,206	91,497	73,316	10,411	25,920	157,609	16,326	218,989	47,380	33,936	5,900	12,459	73,457
Hotels, rooming houses, camps, and other lodging places	5,912	53,564	6,272	4,581	3,626	10,035	3,506	1,095	29,830	4,751	5,938	2,718	4,199	1,077
Personal services	8,550	74,399	11,200	16,328	1,512	3,587	27,210	2,836	22,772	3,953	5,852	938	1,445	5,936
Laundries, laundry services, cleaning and dyeing plants	1,420	19,605	1,655	1,958	579	2,070	5,290	490	11,666	1,573	3,437	699	903	2,632
Beauty and barber shops	4,977	39,832	6,890	11,743	765	879	16,869	2,275	9,456	2,201	2,194	202	456	2,804
Other personal services	2,153	14,962	2,655	2,627	168	638	5,051	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Business services	4,423	35,965	7,712	7,603	506	1,224	9,055	958	13,144	2,980	2,531	137	312	4,762
Automobile and other repair services	7,120	90,986	43,415	15,376	1,575	3,230	15,994	4,160	56,344	29,517	7,797	912	1,986	10,754
Automobile parking, repair, and services	3,329	75,248	37,113	14,885	1,455	2,376	12,022	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Repair services, except automobile	3,791	15,738	6,302	491	120	854	3,972	2,927	28,746	11,983	3,466	559	1,015	6,991
Amusement and recreation services	2,119	30,424	13,302	4,109	838	2,063	3,103	896	6,760	2,253	289	163	589	2,734
Medical services	5,827	134,738	6,814	18,398	1,811	3,909	70,657	2,536	70,578	3,404	8,536	835	3,076	38,187
Offices of physicians and surgeons	1,530	60,027	946	8,807	574	1,685	35,269	1,022	43,959	2,474	5,920	531	1,922	23,932
Offices of dentists and dental surgeons	1,392	36,992	2,935	3,746	344	655	20,956	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Registered and practical nurses	(2)	(2)	-	-	-	(2)	(2)	(2)	(2)			(2)	(2)	(2)
Other medical services	2,111	35,607	2,933	5,845	893	1,548	12,498	(2)	(2)	(2)	-	(2)	(2)	(2)
Educational services	1,391	2,844	7	12	39	243	1,821	1,648	2,189	100	24	8	114	1,434
Legal services	1,889	33,065	1,228	4,139	347	886	17,581	895	10,604	228	1,161	123	376	6,315
Engineering and architectural services	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Accounting, auditing, and bookkeeping services	1,706	9,745	478	1,480	70	261	5,641	1,091	4,765	136	1,338	49	249	2,008
Other services	1,309	4,262	291	236	42	257	1,720	(2)	(2)	(2)	-	-	(2)	(2)

Footnotes at end of table.

Table 2.4—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, AND SELECTED DEDUCTION ITEMS, BY SELECTED INDUSTRIES—Continued

Selected industry	Number of businesses	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Payroll (Thousand dollars)	Taxes (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Payroll (Thousand dollars)	Taxes (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)
	Missouri							Nebraska						
All industries	309,032	5,256,763	3,102,485	500,233	92,307	219,906	791,189	148,468	3,281,181	2,041,070	195,129	75,028	177,934	472,685
Agriculture, forestry, and fisheries	145,632	1,200,204	684,216	54,514	35,443	125,468	182,636	87,412	1,425,447	817,481	35,420	49,284	126,537	260,326
Farms	142,190	1,160,150	674,751	49,043	34,870	123,643	172,346	86,132	1,402,684	815,504	32,817	48,848	124,065	254,108
Field crop farms	38,220	323,296	136,844	19,117	10,752	47,131	75,146	29,629	362,998	141,377	11,492	17,321	44,665	110,100
Livestock farms	97,687	816,192	525,027	26,265	23,375	74,273	96,997	52,866	1,025,791	669,543	20,460	30,761	77,175	140,630
Other farms	6,283	20,662	12,880	3,661	743	2,239	203	3,637	13,895	4,584	865	766	2,225	3,378
Other agriculture, forestry, and fisheries	3,442	40,054	9,465	5,471	573	1,825	10,290	1,280	22,763	1,977	2,603	436	2,472	6,218
Mining	249	3,082	200	151	38	287	764	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Contract construction	21,433	359,301	186,271	75,393	5,181	11,066	66,939	9,533	181,185	95,101	34,439	2,650	6,526	30,017
General contractors	2,812	126,117	81,000	25,709	1,653	5,834	10,024	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Special trade contractors	18,205	229,549	105,271	49,664	3,526	5,202	54,056	8,309	122,601	52,387	21,672	2,258	4,875	25,955
Manufacturing	5,424	249,538	138,237	56,941	4,004	6,927	26,654	635	39,422	25,476	6,101	620	2,381	3,832
Transportation, communication, electric, gas, and sanitary services	10,180	146,245	16,792	29,040	5,394	16,284	22,450	2,865	118,254	60,786	9,265	2,945	7,103	12,810
Trucking and warehousing	7,435	110,589	16,434	17,219	4,029	12,271	17,582	2,354	117,141	60,786	9,265	2,932	6,891	12,180
Other transportation, communication, electric, gas, and sanitary services	2,745	35,656	358	11,821	1,365	4,013	4,868	(2)	(2)	-	-	(2)	(2)	(2)
Wholesale and retail trade	50,063	2,492,415	1,913,992	178,242	30,456	28,381	176,006	20,096	1,222,036	973,037	77,267	12,111	15,474	65,734
Wholesale trade	7,950	626,602	511,917	18,112	7,352	3,984	51,359	3,196	199,256	169,111	5,011	845	1,757	10,804
Retail trade	42,103	1,865,032	1,401,523	160,078	23,100	24,391	124,468	16,900	1,022,780	803,926	72,256	11,266	13,717	54,930
Building materials, hardware, and farm equipment	1,192	118,034	92,185	7,139	894	1,806	7,997	1,821	325,374	282,111	16,283	3,028	2,024	9,359
General merchandise stores	7,890	100,429	73,342	7,888	877	4,217	8,646	3,303	6,937	3,104	10	26	281	2,215
Food stores	5,257	269,379	217,887	15,305	2,734	2,225	14,640	1,483	185,782	152,745	10,711	1,342	2,112	6,175
Automotive dealers and gasoline service stations	7,956	611,028	498,436	38,937	4,583	4,738	31,739	3,167	231,649	181,356	15,562	2,418	3,304	12,306
Apparel and accessory stores	1,724	37,229	24,042	2,600	266	351	7,101	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Furniture, home furnishings, and equipment stores	1,475	87,641	55,631	13,778	1,193	965	11,091	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Eating and drinking places	7,552	232,434	136,125	42,832	8,172	4,832	11,294	3,405	131,328	84,497	18,742	2,589	3,771	11,652
Other retail trade	9,057	408,858	303,875	31,599	4,381	5,257	31,960	3,069	114,686	80,931	8,647	1,552	1,979	9,757
Finance, insurance, and real estate	19,612	153,070	14,218	6,892	2,705	7,214	73,208	7,549	66,892	9,311	3,490	2,897	5,257	23,322
Finance	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Insurance agents, brokers, and service	7,495	68,009	1,170	3,937	383	2,380	37,546	2,022	25,326	521	2,546	202	1,230	10,306
Real estate	11,595	80,646	12,858	2,349	2,296	4,701	33,548	5,157	38,368	6,939	927	2,664	4,019	11,983
Services	55,241	645,424	142,416	99,025	9,038	24,054	242,131	20,010	225,551	58,876	28,636	4,453	14,381	76,503
Hotels, rooming houses, camps, and other lodging places	1,908	10,477	1,968	1,146	375	731	1,677	1,731	23,018	3,687	1,144	1,700	4,284	3,528
Personal services	15,546	128,085	23,945	28,730	2,241	6,772	36,561	6,367	31,627	6,258	4,338	637	1,868	12,540
Laundries, laundry services, cleaning and dyeing plants	3,448	42,176	5,581	5,609	714	3,967	7,418	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Beauty and barber shops	8,619	65,774	13,352	21,830	1,142	1,567	22,277	2,742	12,685	2,698	2,165	327	421	5,071
Other personal services	3,479	20,135	5,012	1,291	385	1,238	6,866	3,012	11,903	2,913	176	116	626	5,679
Business services	6,978	52,688	21,624	6,046	373	2,000	13,271	2,460	24,970	5,165	3,746	309	2,841	9,422
Automobile and other repair services	9,364	110,580	57,813	12,073	1,974	4,438	17,236	2,940	52,878	34,539	7,070	455	1,171	8,052
Automobile parking, repair, and services	4,773	82,821	43,984	7,885	1,585	3,635	11,987	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Repair services, except automobile	4,591	27,759	13,829	4,188	389	803	5,249	1,822	14,125	7,296	2,730	112	477	4,110
Amusement and recreation services	2,844	28,658	3,351	2,220	621	871	8,629	1,548	21,434	4,405	4,236	527	2,061	2,159
Medical services	9,159	226,876	27,405	35,139	2,718	6,793	118,326	1,798	50,120	3,524	5,043	673	1,451	29,504
Offices of physicians and surgeons	2,925	109,578	4,084	15,791	839	2,494	65,687	649	23,419	955	2,242	197	547	14,794
Offices of dentists and dental surgeons	1,513	51,498	5,889	5,768	358	1,080	29,364	479	17,242	1,427	2,240	273	509	9,690
Registered and practical nurses	1,904	6,667	-	5	1	-	5,821	(2)	(2)	-	-	-	-	(2)
Other medical services	2,817	59,133	17,432	13,575	1,520	3,219	17,454	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Educational services	1,346	4,268	550	3	32	444	1,593	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Legal services	2,617	39,493	616	4,447	379	1,025	22,810	912	10,409	174	892	39	208	6,768
Engineering and architectural services	1,092	19,701	3,756	6,885	170	299	7,962	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Accounting, auditing, and bookkeeping services	2,481	12,391	109	2,084	115	279	7,752	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Other services	1,906	12,207	1,279	252	40	402	6,314	(2)	(2)	(2)	(2)	-	(2)	(2)

Footnotes at end of table.

Table 2.4—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, AND SELECTED DEDUCTION ITEMS, BY SELECTED INDUSTRIES—Continued

Selected industry	Number of businesses	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Payroll (Thousand dollars)	Taxes (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Payroll (Thousand dollars)	Taxes (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)
	New Jersey							New York						
All industries	203,247	5,523,896	3,106,116	577,442	77,026	153,106	1,005,806	568,238	14,558,312	8,095,972	1,485,480	221,824	400,380	2,743,650
Agriculture, forestry, and fisheries	15,284	305,002	191,896	59,336	11,864	22,478	27,086	64,157	792,300	462,826	80,679	28,028	104,939	70,386
Farms	12,657	262,329	178,205	46,675	10,715	19,766	20,057	56,730	697,135	433,514	67,132	26,303	99,684	44,741
Field crop farms	1,948	12,949	7,532	1,056	1,769	2,599	[1]2,944	8,506	62,682	37,402	6,683	3,878	13,279	[1]2,376
Livestock farms	5,209	106,571	80,422	6,728	3,368	8,698	3,553	36,207	489,340	299,219	35,455	15,698	70,075	40,010
Other farms	5,500	142,809	90,251	38,891	5,578	8,469	19,448	12,017	145,113	96,893	24,994	6,727	16,330	7,107
Other agriculture, forestry, and fisheries	2,627	42,673	13,691	12,661	1,149	2,712	7,029	7,427	95,165	29,312	13,547	1,725	5,255	25,645
Mining	468	3,527	1,009	8	10	441	[1]5,244	435	13,424	8,011	2,492	316	1,211	[1]931
Contract construction	24,303	512,670	285,482	85,469	7,141	16,381	106,356	41,880	958,555	580,334	211,275	17,239	23,145	174,211
General contractors	4,046	141,267	100,794	17,911	1,450	2,438	23,978	9,148	393,318	308,513	73,911	5,486	8,412	33,179
Special trade contractors	20,257	371,403	184,688	67,558	5,691	13,943	82,378	32,529	560,394	270,742	137,310	11,753	14,637	138,164
Manufacturing	4,818	188,310	114,205	51,339	4,392	6,263	28,887	15,901	974,108	663,987	196,792	13,848	13,933	112,543
Transportation, communication, electric, gas, and sanitary services	7,689	160,380	55,524	20,179	3,551	9,805	33,694	21,250	356,451	94,603	55,721	12,873	22,723	83,247
Trucking and warehousing	4,667	88,774	21,290	12,443	2,229	6,140	23,226	8,427	186,250	44,523	37,013	9,018	11,709	38,325
Other transportation, communication, electric, gas, and sanitary services	3,022	71,606	34,234	7,736	1,322	3,665	10,468	12,823	170,201	50,080	18,708	3,855	11,014	44,922
Wholesale and retail trade	54,923	2,915,945	2,184,086	194,849	28,339	39,732	235,274	143,733	7,358,566	5,515,194	444,882	88,221	83,152	626,238
Wholesale trade	5,400	539,750	443,722	18,782	1,944	3,897	44,296	35,411	2,122,850	1,651,632	87,160	12,486	17,469	189,616
Retail trade	49,021	2,366,515	1,735,155	175,775	26,351	35,758	191,833	108,114	5,226,581	3,857,504	357,172	75,716	65,535	435,701
Building materials, hardware, and farm equipment	[2]	[2]	[2]	[2]	[2]	[2]	[2]	1,652	64,600	46,058	3,415	896	1,211	7,940
General merchandise stores	1,598	37,603	24,576	2,096	237	845	6,093	9,451	282,059	209,160	14,018	2,605	4,300	22,657
Food stores	9,267	470,962	373,195	26,390	3,488	7,693	39,196	25,199	1,201,632	948,306	53,161	10,033	12,564	94,049
Automotive dealers and gasoline service stations	8,647	725,543	579,158	43,739	5,248	5,531	41,240	15,259	1,316,075	1,072,661	75,490	16,011	8,871	62,291
Apparel and accessory stores	3,122	173,000	123,136	14,776	2,137	1,948	15,168	7,658	352,066	238,751	37,530	4,463	3,366	32,183
Furniture, home furnishings, and equipment stores	2,739	162,716	110,443	13,469	1,530	2,106	14,029	6,024	230,989	159,229	19,778	2,511	3,028	24,972
Eating and drinking places	8,711	251,715	143,760	32,097	5,922	7,056	32,768	20,446	689,188	400,288	78,560	25,634	18,973	76,286
Other retail trade	13,853	465,817	328,509	34,528	6,857	9,261	36,854	22,425	1,089,972	783,051	75,220	13,563	13,222	115,323
Finance, insurance, and real estate	15,431	251,707	73,954	13,336	3,803	7,033	71,623	36,489	429,882	63,256	33,413	7,428	29,095	153,103
Finance	587	14,221	9,231	347	44	96	2,908	2,853	41,245	2,265	2,087	458	401	23,604
Insurance agents, brokers, and service	4,608	98,783	36,005	8,046	872	1,735	26,826	14,891	168,103	21,939	18,558	1,913	5,299	66,737
Real estate	10,236	138,703	28,718	4,943	2,887	5,202	41,889	18,745	220,534	39,052	12,768	5,057	23,395	62,762
Services	79,689	1,181,150	195,902	152,783	17,820	50,890	508,497	234,208	3,492,662	603,692	445,918	51,566	116,707	1,493,708
Hotels, rooming houses, camps, and other lodging places	2,123	25,626	2,354	2,437	2,157	3,988	4,050	7,845	97,890	26,510	10,724	7,498	14,200	9,525
Personal services	17,194	176,832	44,791	27,312	3,119	9,105	53,370	47,923	482,975	130,714	82,114	10,353	20,192	134,589
Laundries, laundry services, cleaning and dyeing plants	3,072	45,522	11,144	5,773	682	2,295	12,122	10,730	156,579	49,683	28,530	3,288	8,163	30,884
Beauty and barber shops	9,671	81,545	17,727	17,562	1,620	3,121	28,362	23,808	174,100	28,651	37,349	4,425	5,297	61,511
Other personal services	4,451	49,765	15,920	3,977	817	3,689	12,886	13,385	152,296	52,380	16,235	2,640	6,732	42,194
Business services	11,566	106,807	36,016	12,257	1,228	5,030	35,659	23,776	263,771	77,445	43,393	3,087	6,833	90,441
Automobile and other repair services	7,556	116,633	48,116	17,521	2,512	3,516	31,485	18,993	249,648	113,240	32,374	5,810	8,191	65,110
Automobile parking, repair, and services	4,040	76,103	31,719	14,567	2,031	2,154	17,419	5,608	126,909	69,219	20,970	4,010	4,392	19,636
Repair services, except automobile	3,516	40,530	16,397	2,954	481	1,362	14,066	13,385	122,739	44,021	11,404	1,800	3,799	45,474
Amusement and recreation services	4,938	46,929	12,657	6,134	540	3,663	5,871	8,976	117,722	25,544	14,293	1,289	7,542	21,127
Medical services	17,134	456,611	33,163	48,817	5,873	17,088	256,918	55,400	1,286,118	88,461	141,469	13,966	40,292	717,270
Offices of physicians and surgeons	5,997	255,485	10,131	26,351	2,602	8,519	161,356	21,133	696,309	19,984	62,186	6,461	22,706	428,189
Offices of dentists and dental surgeons	3,730	114,197	12,976	14,049	1,653	4,037	57,210	13,331	362,832	38,556	42,779	3,827	11,382	182,879
Registered and practical nurses	3,878	12,572	379	96	38	416	9,855	11,219	39,233	255	489	91	513	32,641
Other medical services	3,529	74,357	9,677	8,321	1,580	4,116	28,497	9,717	187,744	29,666	36,015	3,587	5,691	73,561
Educational services	3,209	16,312	2,278	3,699	518	701	4,680	7,566	39,511	1,685	3,565	278	1,148	19,763
Legal services	5,716	138,542	7,463	20,366	1,066	4,434	70,748	23,370	462,528	43,851	58,324	4,510	8,585	225,845
Engineering and architectural services	2,248	32,457	5,330	8,111	383	973	12,283	6,429	117,711	29,947	27,197	1,393	2,319	33,975
Accounting, auditing, and bookkeeping services	4,414	40,896	964	4,300	288	1,499	21,179	11,827	113,430	3,494	15,383	988	3,018	65,886
Other services	3,591	23,505	2,770	1,829	136	893	12,254	22,103	261,358	62,801	17,082	2,394	4,387	110,177

Footnotes at end of table.

Table 2.4—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, AND SELECTED DEDUCTION ITEMS, BY SELECTED INDUSTRIES—Continued

Selected industry	Number of businesses	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Payroll (Thousand dollars)	Taxes (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Payroll (Thousand dollars)	Taxes (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)
	North Carolina							Ohio						
All industries	248,469	4,642,390	2,846,398	510,881	83,012	180,368	626,863	417,769	9,468,274	5,349,888	1,037,180	176,602	322,681	1,611,321
Agriculture, forestry, and fisheries	121,975	941,324	534,453	119,916	17,152	93,353	143,473	142,265	1,274,449	706,201	72,809	50,861	137,035	191,431
Farms	118,444	858,343	487,624	113,011	16,436	90,773	133,431	136,027	1,198,785	687,148	52,967	48,643	131,619	176,627
Field crop farms	90,796	606,490	319,753	88,231	12,050	59,614	112,991	56,824	336,495	147,306	11,159	19,581	45,281	75,050
Livestock farms	19,131	201,394	132,687	14,577	3,075	24,509	19,504	66,274	765,690	477,518	29,096	25,555	76,649	98,818
Other farms	8,517	50,459	35,184	10,203	1,311	6,650	936	12,929	96,600	62,324	12,712	3,507	9,689	2,759
Other agriculture, forestry, and fisheries	3,531	82,981	46,829	6,905	716	2,580	10,042	6,238	75,664	19,053	19,842	2,218	5,416	14,804
Mining	(2)	(2)	(2)	(2)	(2)	(2)	(2)	1,533	15,024	4,863	3,257	552	1,409	1,755
Contract construction	16,918	439,812	278,242	64,920	5,282	13,049	60,148	32,974	898,345	547,207	194,950	18,553	20,468	147,291
General contractors	2,955	228,635	171,204	24,728	2,335	5,103	16,697	3,860	286,334	238,644	43,977	3,137	2,960	22,596
Special trade contractors	13,770	210,247	107,038	40,192	2,947	7,946	43,330	27,714	587,781	295,305	145,842	15,062	17,090	118,883
Manufacturing	4,050	187,262	107,596	44,904	4,256	6,486	14,567	6,794	229,356	125,604	54,046	5,358	8,770	37,118
Transportation, communication, electric, gas, and sanitary services	5,382	68,151	6,017	13,961	2,928	8,017	11,197	19,719	330,629	27,786	33,253	10,827	31,985	50,050
Trucking and warehousing	3,516	50,858	4,879	7,495	2,337	6,741	8,320	15,497	222,432	18,687	24,432	9,485	26,659	37,212
Other transportation, communication, electric, gas, and sanitary services	1,866	17,293	1,138	6,466	591	1,276	2,877	4,222	108,197	9,099	8,821	1,342	5,326	12,838
Wholesale and retail trade	46,335	2,357,330	1,790,080	164,469	41,224	29,396	162,288	76,907	4,708,988	3,527,073	363,147	60,856	50,335	371,061
Wholesale trade	5,113	353,015	227,342	34,805	4,573	6,101	34,861	10,550	751,371	534,250	38,066	5,309	8,140	93,252
Retail trade	40,720	1,984,950	1,547,337	128,163	36,404	22,806	127,031	65,016	3,913,157	2,965,441	320,922	53,844	41,453	270,928
Building materials, hardware, and farm equipment	711	20,380	11,529	1,459	449	354	3,839	2,239	240,889	203,627	14,388	2,597	2,188	10,253
General merchandise stores	6,904	227,513	182,838	8,268	3,960	3,057	13,704	9,283	88,731	62,680	2,922	732	1,537	10,136
Food stores	8,108	408,023	347,334	12,849	7,972	3,831	20,995	11,633	910,348	750,309	55,720	7,841	8,946	40,585
Automotive dealers and gasoline service stations	9,021	720,141	606,443	35,690	6,907	5,825	32,193	9,251	1,196,195	978,635	78,315	12,984	5,011	55,913
Apparel and accessory stores	1,684	93,601	66,834	6,396	2,198	1,050	7,675	2,162	182,153	123,038	23,479	2,776	1,205	13,234
Furniture, home furnishings, and equipment stores	1,374	67,659	51,421	5,499	1,657	998	4,492	3,279	162,967	116,097	17,659	2,238	1,583	17,418
Eating and drinking places	6,914	248,491	154,774	36,580	8,455	4,941	19,401	13,291	510,711	284,851	76,757	14,944	12,467	61,760
Other retail trade	6,004	199,142	126,164	21,422	4,806	2,750	24,732	13,878	621,163	446,204	51,682	9,732	8,516	61,629
Finance, insurance, and real estate	10,580	83,180	14,214	7,836	1,499	3,770	29,466	25,763	342,922	85,066	65,498	4,394	10,185	119,179
Finance	639	8,127	262	700	104	296	2,496	594	6,180	66	256	46	150	3,394
Insurance agents, brokers, and service	3,514	44,638	6,668	5,075	314	496	18,100	7,842	186,250	57,097	56,161	1,034	3,461	55,348
Real estate	6,427	30,415	7,284	2,061	1,081	2,978	8,870	17,327	150,492	27,903	9,081	3,314	6,574	60,437
Services	41,371	561,640	114,428	94,579	10,636	26,282	204,686	110,779	1,664,068	325,731	250,206	25,195	62,441	692,645
Hotels, rooming houses, camps, and other lodging places	2,378	37,517	14,915	7,440	1,792	4,938	4,325	3,820	44,272	12,313	2,691	2,018	5,381	7,767
Personal services	11,601	89,149	13,443	20,414	2,682	5,690	25,821	32,349	315,544	79,099	64,576	5,769	15,706	97,236
Laundries, laundry services, cleaning and dyeing plants	2,190	32,314	5,471	8,536	1,536	2,848	5,264	4,709	89,553	22,917	21,605	1,936	5,743	20,846
Beauty and barber shops	8,893	44,920	4,336	9,909	624	1,399	18,330	21,845	154,402	29,333	36,465	2,554	4,451	59,257
Other personal services	(2)	(2)	(2)	(2)	(2)	(2)	(2)	5,795	71,589	26,849	6,506	1,279	5,512	17,133
Business services	3,359	39,651	12,310	9,298	693	1,244	11,061	12,396	153,742	46,713	30,189	2,385	5,313	46,982
Automobile and other repair services	6,575	105,659	56,810	14,467	1,622	2,771	18,570	16,833	205,938	111,123	23,629	3,577	5,450	43,004
Automobile parking, repair, and services	3,340	82,198	47,561	12,498	1,253	1,865	12,261	7,537	122,136	68,060	17,057	2,667	3,067	19,867
Repair services, except automobile	3,235	23,461	9,249	1,969	369	906	6,309	9,296	83,802	43,063	6,572	910	2,383	23,137
Amusement and recreation services	2,296	33,469	7,582	4,338	1,259	3,413	5,876	6,166	55,014	15,691	6,215	1,185	6,378	8,264
Medical services	8,997	191,498	7,986	23,162	1,676	6,130	112,746	20,797	628,905	42,394	85,709	8,231	18,583	348,294
Offices of physicians and surgeons	3,116	111,007	1,254	14,526	911	3,864	68,345	10,267	358,922	11,324	37,099	3,023	10,481	228,255
Offices of dentists and dental surgeons	1,325	51,144	2,363	6,987	537	1,954	26,822	3,302	128,906	13,028	17,941	1,491	3,922	69,432
Registered and practical nurses	3,600	10,972	118	101	17	-	9,393	3,167	11,885	53	8	8	126	10,032
Other medical services	956	18,375	4,251	1,548	211	312	8,186	4,061	129,192	17,989	30,661	3,709	4,054	40,575
Educational services	2,936	21,264	913	7,271	413	724	3,525	3,191	16,767	717	1,864	262	457	5,853
Legal services	1,192	17,650	31	2,267	160	435	11,341	6,560	143,827	2,367	15,181	684	3,048	90,166
Engineering and architectural services	(2)	(2)	(2)	(2)	(2)	(2)	(2)	2,413	57,568	13,839	12,384	594	1,106	22,534
Accounting, auditing, and bookkeeping services	1,187	10,615	98	2,419	120	310	6,088	4,069	35,379	1,027	7,767	477	940	18,491
Other services	(2)	(2)	(2)	(2)	(2)	(2)	(2)	2,185	7,112	448	1	13	79	4,054

Footnotes at end of table.

Table 2.4—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, AND SELECTED DEDUCTION ITEMS, BY SELECTED INDUSTRIES—Continued

Selected industry	Number of businesses	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Payroll (Thousand dollars)	Taxes (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Payroll (Thousand dollars)	Taxes (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)
	Oklahoma							Oregon						
All industries	187,567	3,635,778	2,134,296	304,523	64,860	169,236	355,703	112,315	2,471,381	1,273,950	317,743	63,601	112,305	331,838
Agriculture, forestry, and fisheries	83,294	750,413	448,119	37,653	22,696	81,154	68,878	39,703	433,836	249,067	57,561	24,134	44,235	21,190
Farms	82,330	729,894	446,426	34,045	22,400	79,146	63,340	34,686	386,857	245,463	52,232	23,165	40,090	17,806
Field crop farms	24,428	262,768	113,487	16,341	8,945	36,889	56,423	6,441	86,244	43,661	10,281	5,337	11,462	9,551
Livestock farms	50,403	437,545	315,175	16,057	12,326	38,337	9,512	16,476	161,724	110,645	12,113	11,770	17,575	[1]3,738
Other farms	7,499	29,581	17,764	1,647	1,129	3,920	[1]2,595	11,769	138,889	91,157	29,838	6,058	11,053	11,993
Other agriculture, forestry, and fisheries	964	20,519	1,693	3,608	296	2,008	5,538	5,017	46,979	3,604	5,329	969	4,145	3,384
Mining	2,683	149,314	20,150	12,429	5,559	13,418	[1]16,242	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Contract construction	14,648	286,429	153,570	55,989	3,853	12,256	42,906	7,799	254,390	138,386	52,387	3,621	7,860	36,258
General contractors	1,223	114,314	69,958	16,149	1,870	5,397	6,811	1,861	114,173	65,889	16,130	1,502	4,200	11,581
Special trade contractors	13,218	171,038	83,612	39,832	1,963	6,707	35,824	5,517	132,231	68,253	35,473	2,014	3,557	22,632
Manufacturing	2,025	79,698	42,809	13,161	1,204	3,835	8,304	3,383	163,634	65,493	34,388	4,195	9,178	16,893
Transportation, communication, electric, gas, and sanitary services	7,456	148,584	4,520	24,790	5,502	12,300	13,609	4,726	203,772	53,211	32,510	12,244	15,107	21,118
Trucking and warehousing	6,162	144,434	4,520	24,247	5,450	11,994	11,885	3,565	187,695	52,717	28,883	11,834	14,278	14,809
Other transportation, communication, electric, gas, and sanitary services	1,294	4,150	-	543	52	306	1,724	1,161	16,077	494	3,627	410	829	6,309
Wholesale and retail trade	30,043	1,695,726	1,367,339	95,355	18,200	18,749	67,636	21,924	977,286	687,292	81,261	12,136	15,320	75,357
Wholesale trade	3,660	493,580	430,873	11,744	2,497	2,853	17,004	4,318	233,253	172,252	7,367	1,173	2,341	23,723
Retail trade	26,383	1,202,146	936,466	83,611	15,703	15,896	50,632	17,289	735,901	511,638	72,144	10,821	12,694	50,107
Building materials, hardware, and farm equipment	1,461	139,275	121,162	6,473	904	936	[1]333	952	48,589	29,962	5,331	1,519	1,659	1,404
General merchandise stores	1,856	65,568	52,037	2,722	628	1,048	4,882	728	18,088	13,373	1,134	104	321	1,715
Food stores	4,246	306,873	260,689	10,953	3,998	2,896	10,798	2,059	192,766	154,112	11,390	1,972	3,318	8,779
Automotive dealers and gasoline service stations	5,305	257,592	209,619	17,786	2,426	1,919	9,457	3,469	190,432	148,825	13,274	2,489	1,679	13,865
Apparel and accessory stores	1,710	39,389	36,610	2,139	180	279	[1]3,305	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Furniture, home furnishings, and equipment stores	1,310	68,398	45,107	3,817	1,260	1,110	6,643	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Eating and drinking places	4,634	125,415	67,969	26,165	2,882	3,108	8,172	3,214	137,941	77,023	27,348	2,632	3,041	15,125
Other retail trade	5,861	199,636	143,273	13,556	3,425	4,600	14,318	5,828	84,613	47,828	5,456	1,321	1,815	2,171
Finance, insurance, and real estate	7,716	66,457	6,894	6,269	1,753	4,894	20,731	7,261	83,034	26,737	4,328	1,120	3,881	27,518
Finance	212	5,989	1,466	557	26	205	1,482	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Insurance agents, brokers, and service	2,504	28,486	2,141	3,420	173	1,084	12,284	2,165	26,775	257	2,526	119	1,059	14,465
Real estate	5,000	31,982	3,287	2,292	1,554	3,605	6,965	4,777	54,045	25,835	1,799	998	2,748	11,898
Services	38,356	423,314	62,316	56,606	5,803	22,112	147,389	27,315	352,388	53,156	55,249	6,080	16,406	132,296
Hotels, rooming houses, camps, and other lodging places	2,137	37,729	7,179	4,635	1,407	5,409	3,342	1,603	18,627	765	2,056	1,316	2,599	3,465
Personal services	7,645	52,492	3,548	10,007	804	3,274	13,798	5,650	55,999	8,294	14,293	1,148	2,672	16,514
Laundries, laundry services, cleaning and dyeing plants	1,846	24,168	894	5,558	395	2,027	3,511	1,472	32,165	6,688	10,490	725	1,827	5,501
Beauty and barber shops	5,154	24,414	1,506	4,185	292	1,033	9,331	2,402	17,322	784	3,287	333	556	7,280
Other personal services	(2)	(2)	(2)	(2)	(2)	(2)	(2)	1,776	6,512	822	516	90	289	3,733
Business services	4,090	31,684	8,788	3,058	406	1,410	11,146	3,816	30,906	2,076	3,796	358	2,150	7,179
Automobile and other repair services	9,125	80,574	28,562	9,264	1,054	3,695	19,499	3,766	63,752	28,786	10,393	1,035	2,887	15,314
Automobile parking, repair, and services	4,391	42,589	15,769	6,446	589	1,644	6,512	1,613	42,586	23,156	8,625	602	1,699	7,648
Repair services, except automobile	4,734	37,985	12,793	2,818	465	2,051	12,987	2,153	21,166	5,630	1,768	433	1,188	7,666
Amusement and recreation services	1,759	5,440	2,231	960	110	461	[1]130	2,137	18,786	4,746	1,662	310	1,397	4,243
Medical services	5,363	145,165	6,128	21,955	1,572	5,439	69,192	4,106	117,829	5,695	16,441	1,493	3,079	59,537
Offices of physicians and surgeons	1,556	70,739	1,807	8,600	599	2,076	39,314	1,467	55,689	598	8,355	697	1,399	29,704
Offices of dentists and dental surgeons	816	29,633	2,590	3,883	284	856	15,731	1,447	49,307	2,983	5,106	596	1,408	26,877
Registered and practical nurses	1,291	2,463	7	-	3	7	2,218	(2)	(2)	-	-	-	(2)	(2)
Other medical services	1,700	42,330	1,724	9,472	686	2,500	11,929	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Educational services	2,367	10,076	29	1,498	62	331	3,654	2,596	4,624	48	-	64	550	2,776
Legal services	2,053	30,450	1,810	2,623	179	873	13,966	1,146	16,122	700	1,364	107	455	10,545
Engineering and architectural services	1,291	16,558	3,469	912	93	658	6,742	692	17,159	1,996	4,350	182	391	6,951
Accounting, auditing, and bookkeeping services	1,861	10,137	56	1,336	83	481	5,287	1,257	6,343	-	881	63	169	4,025
Other services	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)

Footnotes at end of table.

Table 2.4—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, AND SELECTED DEDUCTION ITEMS, BY SELECTED INDUSTRIES—Continued

Selected industry	Number of businesses	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Payroll (Thousand dollars)	Taxes (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Payroll (Thousand dollars)	Taxes (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)
	Pennsylvania							South Carolina						
All industries	406,897	11,015,470	6,736,130	1,261,093	179,110	346,153	1,623,374	97,233	2,298,496	1,526,393	239,888	28,710	69,235	235,763
Agriculture, forestry, and fisheries	75,125	876,584	595,268	78,397	24,285	86,915	56,683	37,701	352,799	233,194	43,828	5,704	35,436	23,502
Farms	69,375	718,765	486,095	56,876	21,885	80,574	43,307	36,425	336,189	228,386	41,798	5,520	34,630	17,622
Field crop farms	15,284	65,515	44,615	3,973	4,430	8,756	[1]1,520	23,530	227,375	141,457	30,651	4,212	24,086	16,804
Livestock farms	43,460	511,707	350,294	30,940	13,414	57,365	32,433	7,325	83,376	67,388	5,682	945	8,281	[1]843
Other farms	10,631	141,543	91,186	21,963	4,041	14,453	12,394	5,570	25,438	19,541	5,465	363	2,263	1,661
Other agriculture, forestry, and fisheries	5,750	157,819	109,173	21,521	2,400	6,341	13,376	1,276	16,610	4,808	2,030	184	806	5,880
Mining	1,594	25,820	8,449	5,402	387	2,717	1,880	(2)	(2)	-	-	(2)	-	(2)
Contract construction	40,906	1,142,888	716,284	248,987	21,554	27,157	176,124	8,711	292,584	196,314	59,086	2,860	3,832	36,618
General contractors	7,357	487,318	371,782	97,134	6,730	8,745	42,417	1,542	147,680	117,163	30,559	1,199	1,416	10,338
Special trade contractors	33,306	654,874	344,343	151,853	14,683	18,405	133,485	7,169	144,904	79,151	28,527	1,661	2,416	26,280
Manufacturing	11,298	452,265	281,736	114,900	11,121	14,256	59,150	2,244	78,569	26,083	22,789	1,920	3,645	11,652
Transportation, communication, electric, gas, and sanitary services	18,078	434,507	105,912	77,024	15,534	40,148	64,755	2,631	19,677	205	1,949	810	2,074	4,523
Trucking and warehousing	13,043	329,619	76,615	59,139	12,923	34,368	47,295	1,860	16,897	205	1,875	755	2,011	4,261
Other transportation, communication, electric, gas, and sanitary services	5,035	104,888	29,297	17,885	2,611	5,780	17,460	(2)	(2)	-	(2)	(2)	(2)	(2)
Wholesale and retail trade	104,843	6,008,363	4,540,750	451,611	62,896	82,154	473,404	21,393	1,104,682	867,787	63,291	10,820	10,282	58,407
Wholesale trade	12,141	1,143,219	880,770	66,434	9,328	13,884	99,255	1,208	97,096	67,975	6,951	901	1,939	9,098
Retail trade	92,648	4,864,987	3,659,874	385,177	53,568	68,270	374,108	19,987	986,943	781,466	56,340	9,887	8,343	49,314
Building materials, hardware, and farm equipment	4,123	260,363	197,153	23,091	3,630	3,470	19,028	(2)	(2)	(2)	(2)	(2)	(2)	(2)
General merchandise stores	4,484	123,713	95,536	6,908	941	2,168	9,390	2,830	101,349	79,966	3,658	1,343	1,111	8,488
Food stores	21,547	1,168,303	958,535	61,652	7,884	14,945	67,466	5,523	261,476	226,973	11,662	3,073	2,369	5,584
Automotive dealers and gasoline service stations	14,553	1,435,306	1,184,254	88,194	11,957	10,156	73,179	4,986	376,561	305,724	18,474	1,961	2,017	13,603
Apparel and accessory stores	4,626	244,033	158,151	28,993	2,936	2,796	20,527	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Furniture, home furnishings, and equipment stores	4,247	258,101	178,296	27,183	3,570	3,859	21,808	1,031	48,872	35,511	5,213	488	538	[1]940
Eating and drinking places	18,223	560,079	318,941	74,953	14,417	17,702	72,898	1,122	44,027	25,639	4,926	774	684	6,353
Other retail trade	20,845	815,089	569,008	74,203	8,233	13,174	89,812	3,447	101,940	68,111	7,282	1,706	508	12,570
Finance, insurance, and real estate	23,333	303,763	45,865	25,132	11,770	12,713	109,317	5,898	193,110	156,823	5,653	876	1,775	9,060
Finance	1,543	19,123	5,639	447	162	807	5,789	271	100,888	95,682	537	105	193	2,611
Insurance agents, brokers, and service	9,655	145,982	33,450	13,703	1,192	3,566	62,787	1,407	13,255	3,160	584	44	184	5,943
Real estate	12,135	138,658	6,776	10,982	10,416	8,340	40,741	4,220	78,967	57,981	4,532	727	1,398	506
Services	130,828	1,768,467	441,530	259,433	31,546	79,793	680,877	17,435	251,123	45,987	43,288	5,702	12,156	86,185
Hotels, rooming houses, camps, and other lodging places	3,480	31,040	8,878	4,111	1,837	5,241	2,373	1,139	28,294	1,484	4,860	722	3,260	3,886
Personal services	39,409	338,464	93,510	53,316	6,708	20,698	101,751	6,389	65,816	11,895	13,367	1,969	3,848	18,189
Laundries, laundry services, cleaning and dyeing plants	5,491	76,773	28,672	14,955	2,447	7,299	13,486	1,363	33,524	6,607	8,443	1,136	2,055	7,283
Beauty and barber shops	24,021	138,511	18,540	28,221	2,456	5,124	55,508	3,912	19,133	1,443	3,871	384	619	8,184
Other personal services	9,897	123,180	46,298	10,140	1,805	8,275	32,757	1,114	13,159	3,845	1,053	449	1,174	2,722
Business services	13,272	215,822	93,115	42,055	5,663	11,826	43,096	843	4,384	508	385	27	334	2,391
Automobile and other repair services	19,779	264,793	147,132	36,499	5,185	10,255	51,446	2,848	45,124	17,916	11,339	1,206	1,032	7,725
Automobile parking, repair, and services	10,806	188,358	105,666	30,040	4,032	7,636	32,328	775	25,814	12,119	5,883	820	530	3,288
Repair services, except automobile	8,973	76,435	41,466	6,459	1,153	2,619	19,118	2,073	19,310	5,797	5,456	386	502	4,437
Amusement and recreation services	4,005	39,995	10,693	7,693	1,288	2,797	3,643	1,223	21,449	9,476	2,502	981	1,606	4,409
Medical services	27,168	616,572	59,558	73,613	7,720	20,714	349,054	2,515	57,857	3,428	6,234	480	1,471	35,486
Offices of physicians and surgeons	10,092	358,957	18,308	43,090	3,960	11,723	216,133	811	34,152	136	3,777	255	878	23,202
Offices of dentists and dental surgeons	4,578	126,544	16,492	14,904	1,504	4,732	67,438	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Registered and practical nurses	7,105	18,129	33	-	37	57	16,254	(2)	(2)	-	-	-	-	(2)
Other medical services	5,393	112,942	24,725	15,619	2,219	4,202	49,229	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Educational services	5,405	24,368	3,036	1,353	141	1,346	10,310	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Legal services	6,145	125,463	6,068	17,217	1,226	2,883	71,419	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Engineering and architectural services	2,252	42,651	13,067	12,908	730	809	15,628	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Accounting, auditing, and bookkeeping services	5,874	41,304	630	7,389	737	1,891	20,293	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Other services	4,039	27,995	5,843	3,279	311	1,333	11,864	(2)	(2)	(2)	(2)	(2)	(2)	(2)

Footnotes at end of table.

Table 2.4—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, AND SELECTED DEDUCTION ITEMS, BY SELECTED INDUSTRIES—Continued

Selected industry	Number of businesses	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Payroll (Thousand dollars)	Taxes (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Payroll (Thousand dollars)	Taxes (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)
	Tennessee							Texas						
All industries	220,937	3,722,438	2,332,721	369,067	56,120	144,762	499,102	632,498	15,195,147	9,043,587	1,734,425	211,968	676,455	1,465,453
Agriculture, forestry, and fisheries	114,244	552,281	314,732	41,248	10,952	71,305	66,009	232,631	2,733,091	1,705,221	246,240	56,698	285,567	205,969
Farms	112,275	521,289	298,816	37,984	10,686	69,991	62,211	225,084	2,584,949	1,640,973	227,642	54,859	273,444	188,482
Field crop farms	55,181	199,738	98,325	16,812	4,481	31,013	32,032	67,625	1,078,804	477,911	100,671	21,328	133,202	257,654
Livestock farms	51,154	293,987	180,219	19,013	5,479	36,823	29,896	133,524	1,394,122	1,078,245	95,527	28,514	124,076	[1]52,373
Other farms	5,940	27,564	20,272	2,159	726	2,155	283	23,935	112,023	84,817	31,444	5,017	16,166	[1]16,799
Other agriculture, forestry, and fisheries	1,969	30,992	15,916	3,264	266	1,314	3,798	7,547	148,142	64,248	18,598	1,839	12,123	17,487
Mining	327	11,681	6,820	1,277	366	666	953	14,357	520,717	91,532	37,764	13,591	41,146	[1]42,682
Contract construction	15,155	437,179	302,039	80,655	5,270	10,079	54,549	54,612	1,588,842	954,239	379,354	21,820	44,159	189,037
General contractors	2,681	257,751	196,701	38,509	2,587	6,479	18,662	11,751	771,515	542,872	166,497	10,101	16,061	56,095
Special trade contractors	12,422	176,976	102,989	41,412	2,652	3,577	35,878	41,758	811,420	410,362	210,956	11,666	28,058	129,920
Manufacturing	3,448	106,659	70,305	14,985	1,468	3,210	13,766	7,864	233,453	131,857	38,147	2,809	8,959	27,732
Transportation, communication, electric, gas, and sanitary services	7,971	81,728	4,665	8,277	3,213	13,724	17,595	15,849	318,635	90,790	44,465	11,902	25,603	33,298
Trucking and warehousing	6,453	76,672	4,510	7,539	3,146	13,183	16,116	12,208	184,650	29,313	27,666	7,071	21,375	20,596
Other transportation, communication, electric, gas, and sanitary services	1,518	5,056	155	738	67	541	1,479	3,641	133,985	61,477	16,799	4,831	4,228	12,702
Wholesale and retail trade	34,298	1,948,716	1,519,715	120,761	25,563	21,600	124,287	122,657	7,312,086	5,486,804	613,268	61,071	113,537	378,186
Wholesale trade	4,254	504,225	385,479	26,752	10,327	4,400	38,269	15,911	1,517,225	1,206,476	82,839	9,569	17,176	83,243
Retail trade	29,568	1,418,187	1,112,222	93,062	15,073	16,980	85,153	106,293	5,791,944	4,279,427	530,318	51,493	96,334	294,566
Building materials, hardware, and farm equipment	889	126,391	103,722	8,757	1,367	1,226	3,140	4,030	361,756	284,567	34,248	2,936	4,959	18,976
General merchandise stores	3,760	143,066	121,805	4,574	902	1,066	7,739	6,486	153,612	93,375	12,442	1,898	6,003	15,099
Food stores	8,166	316,936	268,769	11,342	3,373	3,861	13,513	15,534	1,274,147	1,072,537	70,515	6,897	14,975	44,868
Automotive dealers and gasoline service stations	4,461	390,045	321,808	22,782	2,427	1,876	14,656	23,449	1,733,750	1,405,177	134,811	10,949	13,722	63,732
Apparel and accessory stores	788	49,125	33,888	3,900	390	253	6,059	3,107	209,609	140,594	19,288	2,844	2,518	17,697
Furniture, home furnishings, and equipment stores	2,181	91,999	59,674	8,626	1,083	1,458	9,966	4,499	268,525	167,829	23,900	4,321	4,426	22,089
Eating and drinking places	4,668	131,090	82,340	20,221	2,673	4,221	11,156	23,898	733,456	378,707	139,457	10,992	32,005	44,615
Other retail trade	4,655	169,535	120,216	12,860	2,858	3,019	18,924	25,290	1,057,089	736,641	95,657	10,656	17,726	67,490
Finance, insurance, and real estate	9,779	88,517	14,528	7,036	889	3,301	34,834	37,577	570,534	145,560	36,640	12,070	50,607	100,523
Finance	[2]	[2]	-	[2]	[2]	[2]	[2]	3,585	177,300	120,348	6,683	3,527	4,960	2,414
Insurance agents, brokers, and service	3,644	41,737	933	5,176	242	683	18,893	12,779	163,123	9,732	14,241	1,287	6,769	71,631
Real estate	5,795	38,927	13,595	1,001	598	2,285	12,242	21,213	230,111	15,480	15,716	7,256	38,878	26,478
Services	35,301	495,249	99,917	94,828	8,399	20,877	186,705	144,336	1,901,731	431,262	337,427	31,824	106,517	569,835
Hotels, rooming houses, camps, and other lodging places	984	20,676	3,304	3,785	1,264	3,384	1,366	4,918	82,728	12,506	15,287	4,742	16,073	[1]6,853
Personal services	10,346	93,963	16,363	21,767	2,162	4,326	27,761	36,775	395,217	123,183	116,486	9,055	23,697	76,000
Laundries, laundry services, cleaning and dyeing plants	1,654	34,141	3,882	9,050	1,100	2,294	6,514	6,876	166,767	54,776	52,409	4,054	13,440	17,957
Beauty and barber shops	5,754	36,157	3,614	10,244	727	687	14,677	23,973	158,685	42,905	53,078	3,737	5,747	44,349
Other personal services	2,938	23,665	8,867	2,473	335	1,345	6,570	5,926	69,765	25,502	10,999	1,264	4,510	13,694
Business services	2,907	22,313	2,618	5,276	478	1,994	5,594	18,253	177,663	40,041	24,628	2,540	16,185	39,808
Automobile and other repair services	5,123	75,210	38,440	13,369	1,555	2,170	14,792	24,122	349,147	184,680	50,457	5,504	11,571	57,242
Automobile parking, repair, and services	2,608	55,387	31,177	11,326	1,321	1,623	6,907	10,663	210,550	122,683	27,179	3,506	6,385	26,986
Repair services, except automobile	2,515	19,823	7,263	2,043	234	547	7,885	13,459	138,597	61,997	23,278	1,998	5,186	30,256
Amusement and recreation services	1,463	21,694	3,669	2,211	241	1,228	7,032	6,810	59,029	11,950	5,905	1,128	4,664	6,272
Medical services	7,512	202,035	33,722	40,644	2,365	5,912	97,127	22,210	552,940	38,575	81,366	5,942	19,856	275,963
Offices of physicians and surgeons	2,106	90,736	3,160	14,086	775	2,540	53,436	6,577	292,138	9,330	35,623	2,359	9,302	171,659
Offices of dentists and dental surgeons	1,192	45,624	1,848	6,652	345	1,469	22,737	3,176	110,886	7,389	13,999	970	4,613	56,055
Registered and practical nurses	2,592	6,779	83	31	3	144	5,643	6,823	13,151	30	7	19	314	10,257
Other medical services	1,622	58,896	28,631	19,875	1,242	1,759	15,311	5,634	136,765	21,826	31,737	2,594	5,627	37,992
Educational services	2,335	6,126	211	367	20	178	1,601	7,390	29,000	3,144	5,509	461	2,508	8,076
Legal services	2,121	36,693	481	3,154	93	1,112	24,146	6,501	115,182	1,005	17,423	750	4,105	53,552
Engineering and architectural services	[2]	[2]	[2]	[2]	[2]	[2]	[2]	6,167	68,769	11,219	12,034	907	3,212	21,616
Accounting, auditing, and bookkeeping services	1,009	4,480	-	316	16	234	3,103	7,845	53,246	3,065	7,586	552	3,173	28,813
Other services	[2]	[2]	[2]	[2]	[2]	[2]	[2]	3,345	18,810	1,894	746	243	1,473	9,346

Footnotes at end of table.

Table 2.4—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, AND SELECTED DEDUCTION ITEMS, BY SELECTED INDUSTRIES—Continued

Selected industry	Number of businesses	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Payroll (Thousand dollars)	Taxes (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Payroll (Thousand dollars)	Taxes (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)
	Virginia							Washington						
All industries	166,918	3,027,339	1,823,412	348,391	44,526	112,909	421,090	154,449	4,060,780	2,443,994	500,160	88,460	143,234	631,706
Agriculture, forestry, and fisheries	64,877	422,256	263,714	35,208	11,488	50,936	22,268	46,558	717,315	387,789	88,748	24,174	66,381	135,306
Farms	62,181	377,852	248,444	32,117	10,855	47,524	13,725	41,668	672,533	381,271	81,856	22,902	63,662	117,964
Field crop farms	24,049	105,835	60,292	8,941	2,808	14,804	11,508	12,156	265,972	109,499	17,249	8,310	26,645	85,473
Livestock farms	32,944	239,708	169,940	16,421	6,660	28,777	2,697	17,286	241,327	166,132	25,167	9,923	23,456	11,833
Other farms	5,188	32,309	18,212	6,755	1,387	3,943	[1]480	12,226	165,234	105,640	39,440	4,669	13,561	20,658
Other agriculture, forestry, and fisheries	2,696	44,404	15,270	3,091	633	3,412	8,543	4,890	44,782	6,518	6,892	1,272	2,719	17,342
Mining	616	14,053	5,912	2,793	259	1,102	375	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Contract construction	12,971	383,653	268,909	76,880	5,672	10,034	45,303	13,709	492,820	367,768	114,421	9,359	11,249	59,717
General contractors	3,417	219,423	174,661	35,375	2,199	2,850	18,542	3,006	310,254	270,924	81,169	3,779	2,986	18,534
Special trade contractors	9,355	163,506	93,762	41,314	3,466	7,184	26,636	10,242	175,097	93,800	32,552	4,903	7,598	39,182
Manufacturing	3,505	94,374	53,548	17,242	1,159	3,427	11,601	4,790	163,582	102,115	39,624	5,492	9,346	18,318
Transportation, communication, electric, gas, and sanitary services	4,341	65,808	6,541	13,610	2,766	6,078	9,726	3,747	46,734	4,603	6,739	3,306	5,046	9,022
Trucking and warehousing	2,342	48,184	4,597	12,096	2,534	5,172	2,847	2,332	28,719	3,628	4,084	2,506	2,872	5,276
Other transportation, communication, electric, gas, and sanitary services	1,999	17,624	1,944	1,514	232	906	6,879	1,415	18,015	975	2,655	800	2,174	3,746
Wholesale and retail trade	30,469	1,445,876	1,116,464	106,000	13,212	17,427	93,673	33,288	1,968,176	1,439,909	168,399	31,336	25,329	150,251
Wholesale trade	2,700	179,759	132,891	9,701	1,246	2,359	16,101	5,706	327,921	236,328	17,414	3,552	4,245	33,117
Retail trade	27,764	1,265,828	983,573	96,295	11,964	15,059	77,352	26,359	1,411,755	1,019,460	133,804	24,948	19,089	109,462
Building materials, hardware, and farm equipment	1,370	37,337	25,834	7,110	418	820	3,987	(2)	(2)	(2)	(2)	(2)	(2)	(2)
General merchandise stores	2,543	90,149	71,829	3,711	644	1,029	5,843	1,069	26,177	21,292	1,282	285	355	1,312
Food stores	8,826	414,332	347,704	20,276	3,693	5,175	17,845	2,878	383,042	309,230	23,460	4,869	4,170	20,399
Automotive dealers and gasoline service stations	4,986	395,726	328,737	24,451	2,639	2,155	15,420	5,144	454,923	343,077	42,727	8,809	4,832	28,103
Apparel and accessory stores	290	25,691	16,947	2,423	301	290	2,815	869	32,157	21,427	2,647	477	204	3,399
Furniture, home furnishings, and equipment stores	1,210	44,716	26,309	6,214	519	399	6,713	2,337	73,755	44,809	6,983	1,040	1,524	11,864
Eating and drinking places	3,247	123,213	79,274	19,319	2,239	2,309	9,444	4,575	147,817	75,107	31,648	4,675	4,426	15,048
Other retail trade	5,292	134,664	86,939	12,791	1,511	2,882	15,285	8,846	219,234	149,398	19,092	3,647	2,591	22,674
Finance, insurance, and real estate	9,877	75,677	6,366	4,230	1,196	4,131	37,395	13,867	181,739	50,937	8,047	2,835	5,963	64,483
Finance	(2)	(2)	(2)	(2)	(2)	(2)	(2)	592	6,195	762	117	15	16	3,664
Insurance agents, brokers, and service	2,097	25,079	850	1,211	68	549	16,034	4,392	53,913	6,230	4,139	723	1,074	24,341
Real estate	7,548	49,882	5,513	2,931	1,101	3,554	21,687	8,883	121,631	43,945	3,791	2,097	4,873	36,478
Services	39,697	524,318	101,958	92,428	8,774	19,754	199,709	37,737	485,506	89,968	73,692	11,856	19,668	193,342
Hotels, rooming houses, camps, and other lodging places	1,449	12,789	477	1,340	597	2,028	1,323	3,254	32,294	6,128	3,314	1,130	4,687	3,894
Personal services	9,590	100,726	22,036	31,486	2,255	4,674	23,799	9,404	77,366	22,300	14,310	1,744	2,731	29,233
Laundries, laundry services, cleaning and dyeing plants	1,306	48,435	11,934	18,546	1,302	2,583	5,291	762	11,877	3,052	1,754	319	1,064	2,797
Beauty and barber shops	6,157	41,642	7,675	12,125	785	1,653	14,461	5,685	45,346	12,704	10,553	1,177	921	18,538
Other personal services	2,127	10,649	2,427	815	168	438	4,047	2,957	20,143	6,544	2,003	248	746	7,898
Business services	3,926	56,418	23,028	6,315	921	1,237	16,847	4,982	49,468	13,531	9,626	917	3,009	11,429
Automobile and other repair services	5,109	73,315	39,119	12,353	1,225	2,778	13,248	6,464	71,962	24,765	10,803	2,217	2,255	18,310
Automobile parking, repair, and services	3,082	57,690	30,613	11,542	1,026	2,322	8,970	2,050	34,163	11,859	4,624	1,193	1,356	7,048
Repair services, except automobile	2,027	15,625	8,506	811	199	456	4,278	4,414	37,799	12,906	6,179	1,024	899	11,262
Amusement and recreation services	1,674	14,823	3,975	2,008	405	1,348	299	1,979	13,647	4,060	1,665	417	827	2,532
Medical services	9,542	176,653	8,846	19,511	2,222	4,940	106,495	4,287	174,272	15,737	24,361	4,108	4,501	95,049
Offices of physicians and surgeons	3,800	105,348	2,754	12,064	1,292	3,166	64,424	1,887	89,012	2,080	10,203	1,777	2,047	55,394
Offices of dentists and dental surgeons	1,437	50,587	3,968	6,416	761	1,381	27,615	1,250	57,973	6,150	8,017	1,512	1,303	31,569
Registered and practical nurses	3,151	8,840	44	81	37	1	7,881	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Other medical services	1,154	11,878	2,080	950	132	392	6,575	1,096	26,131	6,940	5,729	779	1,127	7,821
Educational services	2,258	11,880	799	2,679	162	395	5,367	2,337	7,253	741	832	105	243	3,898
Legal services	2,369	36,646	319	4,837	329	918	18,128	1,240	26,378	1,010	3,399	531	622	14,798
Engineering and architectural services	1,445	28,643	2,720	9,855	440	703	8,679	1,138	17,527	1,048	3,398	414	277	5,675
Accounting, auditing, and bookkeeping services	1,580	8,956	119	1,756	175	613	3,999	1,731	12,787	293	1,698	256	324	7,224
Other services	755	3,469	520	288	43	120	1,525	921	2,552	355	286	17	192	1,300

Footnotes at end of table.

Table 2.4—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, AND SELECTED DEDUCTION ITEMS, BY SELECTED INDUSTRIES—Continued

Selected industry	Number of businesses	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Payroll (Thousand dollars)	Taxes (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Payroll (Thousand dollars)	Taxes (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)
	West Virginia							Wisconsin						
All industries	58,112	1,147,382	706,500	121,069	19,105	40,539	166,168	259,763	4,664,627	2,579,793	412,883	115,237	232,957	797,292
Agriculture, forestry, and fisheries	16,519	60,513	36,931	5,190	1,521	7,572	6,229	124,325	1,059,566	520,987	45,138	48,444	134,354	202,933
Farms	15,442	56,898	36,346	4,667	1,461	7,541	5,002	121,699	1,041,677	515,931	43,298	48,262	133,191	196,436
Field crop farms	3,281	2,689	1,292	252	178	595	67	16,927	42,791	20,806	2,227	4,804	7,589	47
Livestock farms	11,597	53,875	34,829	4,382	1,221	6,691	5,270	97,639	945,479	463,084	33,310	41,843	119,530	190,249
Other farms	564	334	225	33	62	255	1335	7,133	53,407	32,041	7,761	1,615	6,072	6,140
Other agriculture, forestry, and fisheries	(2)	(2)	(2)	(2)	(2)	(2)	(2)	2,626	17,889	5,056	1,840	182	1,163	6,497
Mining	1,338	47,237	13,539	20,064	2,221	4,244	3,314	346	4,985	-	231	41	307	1,971
Contract construction	3,242	55,703	30,418	14,007	1,712	3,516	8,151	11,582	350,661	205,389	74,520	6,531	8,566	59,297
General contractors	951	33,124	19,399	7,491	1,170	1,625	4,140	1,633	133,836	92,922	19,435	3,109	2,862	13,560
Special trade contractors	2,088	22,517	11,019	6,516	542	1,891	3,949	9,847	212,558	109,595	55,063	3,407	5,674	44,589
Manufacturing	1,487	27,361	10,408	5,491	825	4,903	4,685	5,908	240,334	149,627	36,190	3,159	7,297	27,689
Transportation, communication, electric, gas, and sanitary services	2,105	28,618	5,081	3,687	1,092	4,067	5,319	7,261	157,363	21,662	15,767	3,682	16,282	28,307
Trucking and warehousing	1,743	22,788	4,781	1,699	946	3,712	4,327	5,528	123,072	18,619	12,415	3,047	14,547	24,177
Other transportation, communication, electric, gas, and sanitary services	(2)	(2)	(2)	(2)	(2)	(2)	(2)	1,733	34,291	3,043	3,352	635	1,735	4,130
Wholesale and retail trade	15,490	729,551	579,216	43,777	8,480	7,549	47,894	49,215	2,139,066	1,561,293	145,247	39,305	32,150	186,182
Wholesale trade	1,196	43,685	33,549	2,701	521	552	3,464	7,639	462,643	355,156	17,276	9,692	7,840	39,883
Retail trade	14,232	681,199	542,430	40,509	7,894	6,946	44,022	41,463	1,657,464	1,192,673	125,839	29,266	23,882	145,097
Building materials, hardware, and farm equipment	1,136	113,062	85,313	8,492	1,590	1,134	7,057	1,952	114,633	92,437	6,724	1,078	1,011	7,976
General merchandise stores	1,174	84,018	70,059	4,590	1,079	919	4,357	6,794	73,598	49,056	2,211	882	2,188	9,772
Food stores	2,922	177,545	148,400	8,022	1,620	1,250	10,796	3,966	273,027	219,936	17,075	1,885	2,538	16,824
Automotive dealers and gasoline service stations	3,062	199,875	168,710	10,858	1,567	1,521	8,580	7,080	440,341	342,780	25,427	5,688	3,695	24,300
Apparel and accessory stores	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Furniture, home furnishings, and equipment stores	(2)	(2)	(2)	(2)	(2)	(2)	(2)	2,891	116,944	80,861	8,754	2,534	2,213	14,627
Eating and drinking places	3,769	62,357	41,363	5,199	1,391	990	6,436	11,396	338,016	189,530	45,227	13,037	7,755	43,268
Other retail trade	1,628	22,336	13,843	1,615	297	740	3,587	6,666	268,264	195,697	18,517	3,865	4,252	23,372
Finance, insurance, and real estate	1,871	26,670	1,483	1,870	222	1,170	14,255	15,840	113,319	7,807	8,866	2,335	4,334	54,881
Finance	(2)	(2)	-	(2)	(2)	(2)	(2)	(2)	(2)	-	(2)	(2)	(2)	(2)
Insurance agents, brokers, and service	1,065	18,922	845	998	113	804	10,560	6,653	66,864	6,265	5,676	666	1,593	34,045
Real estate	801	7,173	638	530	106	361	3,524	9,017	44,653	1,542	2,944	1,668	2,566	19,990
Services	16,060	171,729	29,424	26,983	3,032	7,518	76,321	43,693	584,422	109,894	84,370	11,586	28,754	230,022
Hotels, rooming houses, camps, and other lodging places	782	2,611	229	320	69	352	329	4,667	38,266	9,113	4,420	2,463	6,826	3,407
Personal services	4,945	32,334	5,862	4,807	997	1,823	11,913	8,131	94,550	13,474	25,237	2,146	4,372	29,239
Laundries, laundry services, cleaning and dyeing plants	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Beauty and barber shops	3,353	18,215	2,519	1,899	406	995	7,883	4,448	55,859	6,389	18,844	1,204	1,241	19,687
Other personal services	1,530	12,691	3,139	2,765	545	681	3,725	2,614	30,675	6,790	4,856	678	2,551	7,856
Business services	964	7,973	2,749	2,984	136	338	2,540	5,165	40,475	5,673	4,832	616	2,040	14,674
Automobile and other repair services	2,298	31,165	8,850	7,236	897	1,021	7,002	8,374	107,162	58,675	13,286	1,825	4,466	21,257
Automobile parking, repair, and services	1,334	16,581	5,412	2,305	384	653	3,349	3,367	73,907	45,326	8,226	1,135	2,596	11,745
Repair services, except automobile	964	14,584	3,438	4,931	513	368	3,653	5,007	33,255	13,349	5,060	690	1,870	9,512
Amusement and recreation services	948	9,469	4,244	1,893	302	1,248	481	2,628	30,320	9,388	3,116	1,476	2,968	4,257
Medical services	2,691	64,569	6,407	6,884	441	1,843	39,614	7,254	199,255	12,872	23,651	2,339	6,049	113,262
Offices of physicians and surgeons	998	38,002	2,220	4,693	265	1,105	24,953	2,020	95,374	1,646	10,769	771	2,581	61,331
Offices of dentists and dental surgeons	(2)	(2)	(2)	(2)	(2)	(2)	(2)	2,516	63,729	3,435	7,434	799	1,783	34,752
Registered and practical nurses	(2)	(2)	-	-	(2)	-	(2)	(2)	(2)	-	(2)	(2)	-	(2)
Other medical services	(2)	(2)	(2)	(2)	(2)	(2)	(2)	1,606	37,866	7,791	5,447	768	1,685	14,966
Educational services	(2)	(2)	(2)	(2)	(2)	(2)	(2)	928	1,354	8	50	33	125	689
Legal services	1,094	10,735	260	674	67	299	7,526	2,320	48,661	141	5,933	346	1,261	29,651
Engineering and architectural services	383	6,411	535	1,312	90	261	3,134	596	6,337	227	1,339	238	121	3,126
Accounting, auditing, and bookkeeping services	890	4,939	218	803	24	148	3,013	2,024	11,090	16	2,476	76	254	6,321
Other services	-	-	-	-	-	-	-	1,606	6,952	307	30	28	272	4,139

[1]Net loss exceeds net profit. [2]Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

NOTE: Estimates are rounded and may not add to totals.

The estimates for "Contractors not allocable," "Wholesale and retail trade not allocable," and "Nature of business not allocable" are not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

See text for explanatory statements and for "Description of the Samples and Limitations of the Data."

Table 2.5—NUMBER OF BUSINESSES AND NET PROFIT, BY SELECTED INDUSTRIES

Selected industry	Number of businesses	Net profit (Thousand dollars)	Number of businesses	Net profit (Thousand dollars)	Number of businesses	Net profit (Thousand dollars)	Number of businesses	Net profit (Thousand dollars)	Number of businesses	Net profit (Thousand dollars)	Number of businesses	Net profit (Thousand dollars)	Number of businesses	Net profit (Thousand dollars)	Number of businesses	Net profit (Thousand dollars)
	United States		Total for 36 States		Alabama		Arizona		Arkansas		California		Colorado		Connecticut	
All industries	7,030,249	34,029,884	6,591,124	32,115,248	94,644	344,350	45,666	230,823	83,198	313,791	567,304	3,605,156	83,506	373,430	73,895	515,660
Agriculture, forestry, and fisheries	2,116,842	6,506,752	1,934,853	5,865,084	33,516	52,419	5,196	30,784	34,725	112,210	60,547	300,741	20,931	67,611	3,485	12,989
Farms	1,998,878	6,017,831	1,825,655	5,404,745	32,544	47,818	4,134	22,119	34,204	110,660	41,644	215,050	19,792	63,866	2,927	8,641
Field crop farms	808,580	2,483,193	735,706	2,186,318	11,189	20,302	(1)	(1)	15,269	73,767	9,071	71,669	6,910	21,863	575	699
Livestock farms	1,031,238	3,042,185	939,150	2,751,902	18,148	24,973	2,689	6,735	15,062	24,559	11,540	53,266	9,823	31,503	1,131	4,661
Other farms	159,060	492,453	150,799	466,525	3,207	2,543	(1)	(1)	3,873	12,334	21,033	90,115	3,059	10,500	1,221	3,281
Other agriculture, forestry, and fisheries	117,964	488,921	109,198	450,339	972	4,601	1,062	8,665	(1)	(1)	18,903	85,691	1,139	3,745	(1)	(1)
Mining	23,581	121,476	22,128	116,021	(1)	(1)	(1)	(1)	(1)	(1)	1,422	5,070	813	4,204	(1)	(1)
Contract construction	620,363	2,899,572	587,779	2,744,712	7,361	29,892	3,808	18,313	6,408	20,525	50,685	284,806	11,667	47,549	10,966	67,110
General contractors	109,972	780,678	104,070	734,527	1,389	12,023	1,124	6,375	(1)	(1)	13,025	95,868	1,940	13,617	3,544	28,504
Special trade contractors	498,223	2,072,177	471,852	1,964,562	5,766	16,588	2,447	11,261	5,202	16,823	35,461	180,110	9,151	33,482	7,417	38,421
Manufacturing	147,060	956,794	140,390	919,082	3,151	16,622	(1)	(1)	1,663	12,326	17,572	137,215	1,668	11,107	2,422	14,566
Transportation, communication, electric, gas, and sanitary services	245,214	965,746	227,769	906,669	2,286	10,500	1,436	6,947	3,088	6,739	17,797	92,414	2,028	9,771	1,149	6,904
Trucking and warehousing	163,177	678,481	154,052	643,953	1,987	7,168	(1)	(1)	2,171	4,605	13,608	67,736	1,533	8,765	593	5,374
Other transportation, communication, electric, gas, and sanitary services	82,037	287,265	73,717	262,716	(1)	(1)	(1)	(1)	(1)	(1)	4,189	24,678	(1)	(1)	(1)	(1)
Wholesale and retail trade	1,438,538	7,595,661	1,370,486	7,259,175	23,052	93,281	14,172	57,914	18,387	76,255	139,637	844,280	15,844	67,041	17,765	106,436
Wholesale trade	230,779	1,762,765	222,091	1,709,849	2,071	19,717	2,719	14,617	2,658	14,349	29,512	200,152	2,179	12,999	2,567	23,005
Retail trade	1,194,122	5,749,702	1,134,920	5,469,049	20,922	73,196	11,065	40,724	15,729	61,906	107,107	623,980	13,473	54,036	15,133	82,458
Building materials, hardware, and farm equipment	45,876	304,230	43,766	288,456	(1)	(1)	(1)	(1)	(1)	(1)	3,467	28,660	(1)	(1)	(1)	(1)
General merchandise stores	118,402	323,138	113,451	306,834	3,403	9,574	711	2,195	1,360	5,020	5,872	22,765	(1)	(1)	2,699	7,666
Food stores	219,469	934,329	210,962	890,679	4,925	17,132	(1)	(1)	4,628	12,063	12,798	77,625	1,912	8,673	1,974	11,845
Automotive dealers and gasoline service stations	224,052	1,179,253	210,952	1,114,170	4,394	13,778	2,341	11,203	3,520	11,770	19,119	126,143	3,232	13,856	2,087	11,735
Apparel and accessory stores	45,321	316,879	43,622	301,879	(1)	(1)	(1)	(1)	(1)	(1)	4,293	31,358	(1)	(1)	796	4,011
Furniture, home furnishings, and equipment stores	64,913	396,916	61,490	375,511	1,133	7,527	(1)	(1)	(1)	(1)	7,326	51,080	(1)	(1)	960	4,759
Eating and drinking places	226,332	1,005,681	216,187	969,333	2,245	7,728	2,074	6,366	1,296	2,565	23,868	127,241	2,677	11,352	2,229	12,380
Other retail trade	249,757	1,289,276	234,490	1,222,187	3,650	12,093	4,404	13,916	3,320	16,588	30,364	159,108	3,280	8,478	4,169	25,908
Finance, insurance, and real estate	462,479	2,385,606	434,074	2,272,077	5,870	24,924	4,108	17,181	2,959	13,690	61,688	323,231	6,773	33,258	5,081	44,329
Finance	21,300	191,532	20,068	184,308	(1)	(1)	(1)	(1)	(1)	(1)	2,109	14,676	(1)	(1)	(1)	(1)
Insurance agents, brokers, and service	163,026	1,059,539	153,148	1,014,255	1,363	10,382	1,440	8,377	1,011	6,073	16,373	116,445	2,507	19,311	1,655	15,420
Real estate	278,153	1,134,535	260,858	1,073,514	4,074	11,573	2,467	6,992	1,750	6,329	43,206	192,110	3,942	12,175	3,297	25,802
Services	1,941,136	12,492,804	1,841,431	11,933,049	19,240	114,968	15,787	95,645	15,263	69,792	216,233	1,612,368	23,782	132,889	32,100	259,304
Hotels, rooming houses, camps, and other lodging places	68,124	216,677	62,531	201,256	(1)	(1)	1,001	1,851	(1)	(1)	7,153	29,521	530	4,484	(1)	(1)
Personal services	484,858	1,506,073	458,792	1,432,834	6,834	15,242	3,127	11,518	3,955	9,025	46,260	163,710	5,453	16,236	5,174	23,383
Laundries, laundry services, cleaning and dyeing plants	74,154	316,240	70,525	305,340	1,043	3,477	(1)	(1)	(1)	(1)	9,903	47,689	798	3,824	(1)	(1)
Beauty and barber shops	299,151	834,432	283,694	790,938	4,660	9,797	1,461	7,150	3,253	6,370	24,403	90,034	2,849	8,042	2,562	14,354
Other personal services	111,553	355,401	104,573	336,556	(1)	(1)	1,242	3,708	(1)	(1)	11,954	25,987	1,806	4,370	1,758	6,410
Business services	219,827	865,037	211,054	833,889	2,381	5,543	2,386	7,844	889	2,710	34,280	154,894	3,290	10,137	3,283	20,783
Automobile and other repair services	272,424	921,678	255,396	880,886	2,735	8,704	2,474	10,657	4,625	12,856	25,326	115,026	2,753	5,068	3,481	15,984
Automobile parking, repair, and services	113,817	445,247	106,142	425,273	1,545	6,283	(1)	(1)	2,111	5,226	10,643	56,674	(1)	(1)	1,273	8,352
Repair services, except automobile	158,607	476,431	149,254	455,613	1,190	2,421	1,710	5,723	2,514	7,630	14,683	58,352	2,003	2,562	2,208	7,632
Amusement and recreation services	85,618	288,213	78,829	272,448	924	2,463	(1)	(1)	(1)	(1)	11,605	41,121	1,155	1,617	792	3,688
Medical services	397,141	6,062,439	380,833	5,788,554	3,341	63,020	3,452	44,448	2,367	33,030	46,059	793,732	3,952	65,776	9,832	128,600
Offices of physicians and surgeons	143,215	3,652,928	137,203	3,500,460	1,638	43,823	1,431	27,785	862	23,661	16,550	477,437	1,574	41,886	3,573	79,172
Offices of dentists and dental surgeons	80,809	1,446,675	76,547	1,365,472	774	12,877	(1)	(1)	(1)	(1)	8,195	196,581	890	16,369	1,409	27,966
Registered and practical nurses	90,993	240,159	88,817	234,405	702	2,130	1,037	3,839	(1)	(1)	10,365	34,136	1,316	3,095	3,906	11,013
Other medical services	82,124	722,677	78,266	688,217	(1)	(1)	(1)	(1)	(1)	(1)	10,949	85,578	(1)	(1)	944	10,449
Educational services	84,625	148,592	79,688	140,275	(1)	(1)	(1)	(1)	(1)	(1)	8,447	15,391	1,971	1,947	838	1,349
Legal services	117,660	1,416,706	113,867	1,359,549	985	10,463	(1)	(1)	(1)	(1)	11,112	160,154	1,847	14,932	2,077	31,482
Accounting, auditing, and bookkeeping services	95,965	398,923	91,922	386,664	(1)	(1)	1,061	2,519	(1)	(1)	11,689	51,565	1,247	2,948	1,482	6,146
Other services	114,894	668,466	108,519	636,694	(1)	(1)	713	3,470	948	3,589	14,302	87,254	1,584	9,744	4,682	26,075

Footnotes at end of table.

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Table 2.5—NUMBER OF BUSINESSES AND NET PROFIT, BY SELECTED INDUSTRIES—Continued

Selected industry	Number of businesses	Net profit (Thousand dollars)	Number of businesses	Net profit (Thousand dollars)	Number of businesses	Net profit (Thousand dollars)	Number of businesses	Net profit (Thousand dollars)	Number of businesses	Net profit (Thousand dollars)	Number of businesses	Net profit (Thousand dollars)	Number of businesses	Net profit (Thousand dollars)	Number of businesses	Net profit (Thousand dollars)
	Florida		Georgia		Illinois		Indiana		Iowa		Kansas		Kentucky		Louisiana	
All industries	178,450	879,248	129,062	549,503	398,747	2,202,343	216,418	961,942	251,575	1,119,817	155,585	593,028	160,981	514,701	94,865	453,787
Agriculture, forestry, and fisheries	23,628	70,747	40,847	99,724	126,515	526,942	100,750	290,951	154,024	660,970	81,599	261,605	87,252	131,861	21,136	59,373
Farms	16,130	43,929	38,917	93,417	122,476	504,622	99,086	281,233	150,799	642,987	80,277	253,181	86,123	127,908	18,610	52,627
Field crop farms	3,533	8,795	15,528	41,612	65,610	266,835	51,816	118,242	42,913	156,792	34,490	114,818	53,076	65,836	11,282	40,984
Livestock farms	4,165	8,996	18,078	41,136	53,163	227,681	41,782	156,362	105,087	474,279	43,061	134,757	31,074	59,016	5,036	8,046
Other farms	8,432	26,138	5,311	10,669	3,703	10,106	5,488	6,629	2,799	11,916	2,726	3,606	1,973	3,056	2,292	3,597
Other agriculture, forestry, and fisheries	7,498	26,818	1,930	6,307	4,039	22,320	1,664	9,718	3,225	17,983	1,322	8,424	1,129	3,953	2,526	6,746
Mining	(1)	(1)	(1)	(1)	380	2,417	(1)	(1)	(1)	(1)	1,697	5,168	648	2,495	978	5,371
Contract construction	23,156	82,259	12,296	52,694	28,326	158,586	14,915	80,000	14,723	64,346	11,504	39,294	8,290	36,137	8,758	38,813
General contractors	6,207	26,511	2,235	18,638	3,504	30,369	3,056	22,226	1,384	11,450	1,776	11,983	1,326	11,205	1,315	11,677
Special trade contractors	16,548	55,620	10,061	34,056	24,517	127,998	11,494	56,526	13,136	52,743	9,528	26,522	6,664	23,511	7,443	27,136
Manufacturing	4,828	19,307	3,536	19,732	6,328	50,289	2,482	15,690	1,828	9,798	1,221	6,799	1,803	9,042	1,766	11,010
Transportation, communication, electric, gas, and sanitary services	4,236	13,534	3,591	12,966	11,843	54,917	9,219	30,750	4,816	21,977	3,579	10,698	5,643	21,911	6,743	22,559
Trucking and warehousing	2,782	7,672	2,464	10,412	8,925	41,888	5,067	21,222	4,307	21,134	2,271	8,179	4,443	18,832	2,636	11,587
Other transportation, communication, electric, gas, and sanitary services	1,454	5,862	1,127	2,554	2,918	13,029	4,152	9,528	(1)	(1)	1,308	2,519	1,200	3,079	4,107	10,972
Wholesale and retail trade	39,918	186,090	31,156	145,567	81,155	488,473	33,837	204,291	30,393	155,020	22,301	108,970	25,052	133,127	22,333	125,128
Wholesale trade	6,402	43,434	4,020	37,338	18,056	147,385	5,203	40,700	5,489	32,864	3,250	18,162	3,312	25,857	2,310	18,341
Retail trade	33,462	141,764	26,929	107,730	61,953	335,036	27,583	156,964	24,899	121,933	18,748	89,576	21,335	106,349	19,807	106,554
Building materials, hardware, and farm equipment	1,142	2,872	1,239	4,126	3,253	25,473	1,750	10,965	2,137	13,565	834	5,548	828	6,358	(1)	(1)
General merchandise stores	3,378	10,384	3,034	8,569	8,767	22,006	2,639	6,171	5,604	8,466	2,073	5,801	1,928	8,946	516	4,131
Food stores	5,369	19,040	5,657	19,725	9,943	51,475	4,840	19,678	1,703	12,300	1,672	5,908	4,937	15,099	5,441	23,310
Automotive dealers and gasoline service stations	6,852	29,716	6,533	22,192	8,448	62,192	7,015	40,486	4,970	29,185	4,816	22,690	4,542	23,942	4,619	27,931
Apparel and accessory stores	1,952	13,427	882	3,750	2,714	22,251	760	5,551	742	5,232	737	5,593	528	8,444	917	7,239
Furniture, home furnishings, and equipment stores	2,622	11,545	1,478	6,885	2,597	16,130	1,671	11,794	(1)	(1)	(1)	(1)	1,271	4,814	(1)	(1)
Eating and drinking places	4,079	15,869	4,173	16,617	15,025	75,378	3,635	28,879	5,221	20,514	3,662	14,291	3,142	15,319	4,053	15,343
Other retail trade	8,068	38,911	3,933	25,866	11,206	60,131	5,273	33,440	3,507	22,430	4,468	24,713	4,159	23,427	3,089	16,051
Finance, insurance, and real estate	15,016	105,587	7,588	33,059	33,354	175,089	8,679	52,736	14,359	55,333	7,531	25,955	6,988	24,843	4,248	23,518
Finance	2,028	43,107	(1)	(1)	1,507	13,474	347	2,391	504	2,881	(1)	(1)	201	403	(1)	(1)
Insurance agents, brokers, and service	3,763	25,618	2,549	19,453	11,434	79,603	4,203	33,716	4,777	22,071	4,048	16,154	1,783	12,040	1,560	10,430
Real estate	9,225	36,862	4,737	11,825	20,413	82,012	4,129	16,629	9,078	30,381	3,467	9,445	5,004	12,400	2,409	10,774
Services	67,599	400,184	29,726	185,477	109,553	742,418	44,790	283,643	29,822	149,527	25,595	132,708	24,949	154,493	28,367	166,033
Hotels, rooming houses, camps, and other lodging places	4,766	17,432	1,521	7,368	2,606	9,836	1,326	3,349	1,399	1,408	1,153	1,821	982	3,028	(1)	(1)
Personal services	14,945	37,529	9,899	29,012	31,885	105,702	12,691	34,046	8,309	24,835	6,020	13,789	8,060	21,685	8,005	21,056
Laundries, laundry services, cleaning and dyeing plants	1,399	6,689	1,119	5,678	5,563	23,226	1,011	5,262	1,434	5,271	1,207	3,177	1,382	7,703	824	3,219
Beauty and barber shops	9,103	20,276	7,385	18,020	19,510	49,664	10,211	22,486	4,142	10,522	4,001	7,960	4,663	9,092	5,847	13,904
Other personal services	4,443	10,564	1,395	5,314	6,812	32,812	1,469	6,298	2,733	9,042	(1)	(1)	2,015	4,890	1,334	3,933
Business services	7,031	23,991	2,202	9,959	14,696	61,852	4,519	17,020	2,493	6,242	1,870	4,034	2,569	6,815	2,154	6,645
Automobile and other repair services	8,128	23,977	4,267	13,414	12,581	47,761	9,500	31,549	5,861	19,671	5,915	12,805	3,640	9,984	5,287	16,116
Automobile parking, repair, and services	3,618	12,355	1,888	6,606	4,820	23,739	2,388	12,337	3,216	13,505	1,718	5,995	2,079	5,821	1,916	6,126
Repair services, except automobile	4,510	11,622	2,379	6,808	7,761	24,022	7,112	19,212	2,645	6,166	4,197	6,810	1,561	4,163	3,371	9,990
Amusement and recreation services	4,383	15,139	1,030	3,368	4,670	15,571	1,062	3,208	2,463	6,287	1,321	3,698	958	2,018	1,359	3,764
Medical services	13,424	196,913	5,266	94,776	20,093	337,922	8,003	144,911	4,160	65,658	5,239	72,742	4,939	84,133	4,527	73,912
Offices of physicians and surgeons	4,022	113,287	2,174	58,697	8,218	219,531	2,567	86,740	1,301	32,298	1,285	42,738	2,064	58,186	2,632	55,727
Offices of dentists and dental surgeons	2,486	44,802	(1)	(1)	4,298	75,493	1,669	30,824	1,395	17,372	1,150	15,246	1,187	17,314	630	11,182
Registered and practical nurses	3,816	10,053	(1)	(1)	2,920	6,554	(1)	(1)	(1)	(1)	1,046	3,642	(1)	(1)	(1)	(1)
Other medical services	3,100	28,771	(1)	(1)	4,657	36,344	2,648	22,456	1,304	15,489	1,758	11,116	983	6,580	389	4,752
Educational services	3,287	5,471	1,285	1,829	3,159	5,678	1,534	1,873	1,590	2,051	915	1,596	(1)	(1)	1,873	2,660
Legal services	3,762	43,996	1,676	15,898	7,601	100,463	2,011	31,114	1,067	14,944	1,182	13,189	1,866	18,965	1,602	19,000
Accounting, auditing, and bookkeeping services	2,988	10,670	1,643	6,525	4,906	19,707	2,187	6,875	1,038	4,287	1,247	4,505	(1)	(1)	1,445	8,396
Other services	4,885	25,066	937	3,328	7,356	37,926	1,957	9,698	1,442	4,144	733	4,529	610	2,940	1,157	10,690

Footnotes at end of table.

Table 2.5—NUMBER OF BUSINESSES AND NET PROFIT, BY SELECTED INDUSTRIES—Continued

Selected industry	Number of businesses	Net profit (Thousand dollars)	Number of businesses	Net profit (Thousand dollars)	Number of businesses	Net profit (Thousand dollars)	Number of businesses	Net profit (Thousand dollars)	Number of businesses	Net profit (Thousand dollars)	Number of businesses	Net profit (Thousand dollars)	Number of businesses	Net profit (Thousand dollars)	Number of businesses	Net profit (Thousand dollars)
	Maine		Maryland		Massachusetts		Michigan		Minnesota		Mississippi		Missouri		Nebraska	
All industries	39,282	167,949	99,013	555,937	138,469	842,043	241,378	1,380,054	200,061	717,606	73,205	241,865	234,722	886,082	120,489	520,225
Agriculture, forestry, and fisheries	9,815	31,619	17,047	47,285	6,625	23,374	61,041	155,922	101,761	292,279	30,501	60,750	96,323	245,564	69,541	292,786
Farms	6,449	23,188	13,205	36,384	3,614	16,425	56,777	134,577	99,685	284,220	29,186	56,950	93,312	234,338	68,317	286,467
Field crop farms	(1)	(1)	5,574	12,088	(1)	(1)	18,365	25,887	26,863	78,844	14,830	38,551	28,502	85,898	25,483	118,303
Livestock farms	2,405	9,976	7,055	22,836	1,273	6,416	26,849	80,488	69,541	196,955	13,041	15,896	62,918	142,723	41,152	162,454
Other farms	3,543	12,111	576	1,460	2,220	9,273	11,563	28,202	3,281	8,421	1,315	2,503	1,892	5,717	1,682	5,710
Other agriculture, forestry, and fisheries	3,366	8,431	3,842	10,901	3,011	6,949	4,264	21,345	2,076	8,059	1,315	3,800	3,011	11,226	1,224	6,319
Mining	(1)	(1)	(1)	(1)	93	411	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Contract construction	5,190	21,150	9,084	44,815	20,121	95,513	22,865	138,800	12,368	50,138	4,937	17,739	19,615	69,532	8,110	32,570
General contractors	1,652	9,051	1,736	10,346	3,362	24,578	3,099	26,838	1,480	9,605	(1)	(1)	2,550	11,123	(1)	(1)
Special trade contractors	3,533	11,928	7,348	34,469	16,759	70,935	18,822	106,351	10,690	39,675	3,960	10,265	16,653	55,533	7,088	27,479
Manufacturing	1,467	7,060	2,779	14,075	3,082	22,340	7,807	63,494	3,033	14,346	(1)	(1)	5,269	28,252	(1)	(1)
Transportation, communication, electric, gas, and sanitary services	1,669	3,052	8,309	22,227	3,851	17,610	10,076	45,076	6,797	24,584	2,090	10,937	8,174	25,743	2,747	13,171
Trucking and warehousing	(1)	(1)	3,012	10,742	2,436	10,707	8,364	36,933	4,654	17,206	1,929	8,781	5,892	20,253	2,292	12,453
Other transportation, communication, electric, gas, and sanitary services	1,114	1,553	5,297	11,485	1,415	6,903	1,712	8,143	2,143	7,378	(1)	(1)	2,282	5,490	(1)	(1)
Wholesale and retail trade	7,959	41,446	21,715	127,189	31,924	176,843	53,684	352,028	26,847	117,234	16,426	59,596	40,392	190,397	15,915	73,462
Wholesale trade	1,383	8,515	2,404	22,376	9,115	68,114	7,249	86,880	5,326	32,087	1,631	8,384	7,156	52,659	2,932	11,452
Retail trade	6,375	32,815	19,258	103,990	22,546	107,676	44,696	250,934	21,471	85,007	14,795	51,212	33,226	137,559	12,983	62,010
Building materials, hardware, and farm equipment	(1)	(1)	(1)	(1)	(1)	(1)	1,956	14,857	1,612	8,328	(1)	(1)	973	8,143	1,614	10,587
General merchandise stores	(1)	(1)	2,032	3,190	3,257	9,237	4,883	15,459	2,635	2,277	(1)	(1)	6,080	9,449	2,387	2,351
Food stores	1,765	8,984	3,801	18,378	4,548	21,089	8,564	44,372	3,743	14,912	6,289	14,618	4,483	15,671	1,229	7,035
Automotive dealers and gasoline service stations	(1)	(1)	1,986	14,831	2,841	17,158	8,002	47,844	5,295	25,337	2,322	9,993	6,862	34,250	2,504	14,369
Apparel and accessory stores	(1)	(1)	667	6,752	1,101	8,465	1,268	10,895	(1)	(1)	(1)	(1)	1,313	7,647	(1)	(1)
Furniture, home furnishings, and equipment stores	(1)	(1)	1,581	8,811	1,341	6,344	3,094	18,685	(1)	(1)	(1)	(1)	1,424	11,098	(1)	(1)
Eating and drinking places	1,666	6,486	3,969	24,548	3,315	14,572	9,779	50,527	3,575	9,661	1,920	6,121	5,068	17,291	3,000	12,178
Other retail trade	(1)	(1)	4,428	24,290	6,020	30,028	7,150	48,295	3,733	16,265	1,812	8,329	7,023	34,010	1,805	11,993
Finance, insurance, and real estate	1,753	4,273	6,434	46,340	8,688	51,314	15,215	95,858	13,692	51,905	3,480	13,632	16,982	76,477	5,890	26,054
Finance	(1)	(1)	376	3,580	(1)	(1)	541	4,345	763	2,452	(1)	(1)	(1)	(1)	(1)	(1)
Insurance agents, brokers, and service	(1)	(1)	1,736	17,854	3,870	27,128	5,892	42,131	4,320	22,541	2,346	9,728	6,556	38,619	1,617	10,721
Real estate	967	2,733	4,322	24,906	4,392	20,546	8,782	49,382	8,609	26,912	1,058	2,421	10,221	34,975	4,106	14,287
Services	10,761	56,671	33,292	252,450	62,716	448,562	68,661	523,849	34,071	164,646	14,809	74,463	46,738	248,545	17,795	77,767
Hotels, rooming houses, camps, and other lodging places	1,368	5,417	(1)	(1)	1,034	2,290	2,929	13,131	2,837	7,246	(1)	(1)	1,417	2,558	1,477	3,936
Personal services	2,401	7,337	6,439	19,723	10,823	45,614	16,454	66,359	8,445	27,261	2,729	6,017	12,767	38,086	5,957	12,682
Laundries, laundry services, cleaning and dyeing plants	(1)	(1)	(1)	(1)	1,309	7,791	2,825	10,672	1,415	5,294	(1)	(1)	2,160	8,353	(1)	(1)
Beauty and barber shops	1,352	3,674	4,722	12,959	5,234	20,089	11,730	45,806	4,927	16,869	2,219	2,832	7,282	22,754	2,337	5,206
Other personal services	(1)	(1)	1,181	4,042	4,280	17,734	1,899	9,881	2,103	5,098	(1)	(1)	3,325	6,979	3,012	5,679
Business services	970	2,471	4,007	18,354	6,386	31,187	10,006	40,373	3,714	9,927	(1)	(1)	6,277	13,684	2,460	9,422
Automobile and other repair services	1,499	4,069	3,050	12,483	7,181	29,640	8,249	36,659	5,674	17,284	3,749	10,985	7,393	18,855	2,687	8,095
Automobile parking, repair, and services	(1)	(1)	922	4,075	2,543	10,079	2,344	12,832	2,828	12,264	(1)	(1)	3,733	13,074	(1)	(1)
Repair services, except automobile	1,401	2,764	2,128	8,408	4,638	19,561	5,905	23,827	2,846	5,020	2,721	7,038	3,660	5,781	1,772	4,115
Amusement and recreation services	(1)	(1)	1,704	4,147	1,889	4,260	5,027	18,271	1,719	3,426	(1)	(1)	1,988	9,155	829	2,474
Medical services	1,801	23,081	8,037	128,640	17,895	226,165	14,701	268,162	5,770	70,683	2,522	38,199	8,627	119,292	1,688	29,546
Offices of physicians and surgeons	(1)	(1)	3,064	82,323	5,664	130,353	4,920	141,276	1,530	35,269	1,013	23,934	2,808	65,779	594	14,835
Offices of dentists and dental surgeons	(1)	(1)	1,363	27,695	3,295	58,985	3,692	74,543	1,341	20,980	(1)	(1)	1,513	29,364	(1)	(1)
Registered and practical nurses	(1)	(1)	2,421	8,198	5,758	13,799	1,154	2,379	(1)	(1)	(1)	(1)	1,904	5,821	(1)	(1)
Other medical services	594	4,241	1,189	10,424	3,178	23,028	4,935	49,964	2,105	12,500	(1)	(1)	2,402	18,328	(1)	(1)
Educational services	(1)	(1)	1,661	2,861	2,445	4,138	2,145	4,322	1,391	1,821	1,593	1,447	1,239	1,661	(1)	(1)
Legal services	(1)	(1)	3,087	44,891	6,973	69,665	3,029	43,254	1,681	17,784	(1)	(1)	2,447	22,931	847	6,836
Accounting, auditing, and bookkeeping services	1,049	3,681	2,093	5,266	3,869	13,460	3,669	15,766	1,700	5,647	(1)	(1)	2,018	7,880	(1)	(1)
Other services	(1)	(1)	2,559	14,145	4,221	22,143	2,452	17,552	1,140	3,567	(1)	(1)	2,565	14,443	(1)	(1)

Footnotes at end of table.

Table 2.5—NUMBER OF BUSINESSES AND NET PROFIT, BY SELECTED INDUSTRIES—Continued

Selected industry	Number of businesses	Net profit (Thousand dollars)	Number of businesses	Net profit (Thousand dollars)	Number of businesses	Net profit (Thousand dollars)	Number of businesses	Net profit (Thousand dollars)	Number of businesses	Net profit (Thousand dollars)	Number of businesses	Net profit (Thousand dollars)	Number of businesses	Net profit (Thousand dollars)	Number of businesses	Net profit (Thousand dollars)
	New Jersey		New York		North Carolina		Ohio		Oklahoma		Oregon		Pennsylvania		South Carolina	
All industries	173,035	1,062,503	473,598	2,918,558	208,213	679,252	332,520	1,744,451	131,914	481,984	79,031	415,717	334,085	1,765,302	77,179	280,996
Agriculture, forestry, and fisheries	9,447	40,027	40,394	126,636	96,900	173,236	96,987	264,912	47,525	135,353	19,465	73,900	44,500	111,333	24,875	49,343
Farms	7,773	31,959	34,083	97,572	93,790	162,871	92,679	244,987	46,942	128,969	15,763	63,034	40,722	95,104	23,599	43,463
Field crop farms	415	1,165	3,693	6,611	75,796	127,480	40,424	95,355	18,252	70,697	3,663	19,884	8,060	7,727	16,309	30,407
Livestock farms	3,104	8,738	24,086	69,222	13,302	27,814	46,347	135,646	26,209	51,502	6,545	19,123	27,064	67,717	3,276	7,156
Other farms	4,254	22,056	6,304	21,739	4,692	7,577	5,908	13,986	2,481	6,770	5,555	24,027	5,598	19,660	4,014	5,900
Other agriculture, forestry, and fisheries	1,674	8,068	6,311	29,064	3,110	10,365	4,308	19,925	583	6,384	3,702	10,866	3,778	16,229	1,276	5,880
Mining	(1)	(1)	151	1,432	(1)	(1)	947	3,183	1,039	9,713	(1)	(1)	1,211	4,019	(1)	(1)
Contract construction	23,749	106,874	37,785	180,235	15,814	63,881	29,813	153,063	13,289	46,529	7,062	39,398	36,362	186,147	8,214	38,465
General contractors	3,931	24,221	7,319	36,269	2,636	18,634	3,139	24,730	901	9,347	1,595	11,988	5,530	48,586	1,248	11,739
Special trade contractors	19,818	82,653	30,263	141,098	12,985	45,126	25,324	122,460	12,182	36,845	5,046	25,365	30,638	137,332	6,966	26,726
Manufacturing	4,014	30,393	13,648	115,761	3,507	16,040	5,569	38,116	1,970	9,518	2,928	21,323	9,500	64,721	2,243	11,663
Transportation, communication, electric, gas, and sanitary services	6,512	35,983	18,455	87,830	4,165	11,757	15,028	57,001	6,417	15,022	4,477	22,810	15,168	68,274	2,145	5,074
Trucking and warehousing	3,862	23,969	7,016	40,369	2,936	8,707	11,275	43,910	5,126	13,247	3,419	16,365	10,757	50,094	1,566	4,647
Other transportation, communication, electric, gas, and sanitary services	2,650	12,014	11,439	47,461	1,229	3,050	3,753	13,091	1,291	1,775	1,058	6,445	4,411	18,180	(1)	(1)
Wholesale and retail trade	45,600	250,369	122,985	662,239	39,642	172,981	65,306	396,580	22,486	85,939	15,600	89,241	89,774	512,532	17,231	69,571
Wholesale trade	4,594	45,414	29,388	200,909	4,362	37,063	9,082	98,437	3,383	17,674	3,328	25,536	10,884	105,338	955	9,354
Retail trade	40,724	204,043	93,491	460,287	34,972	134,808	54,943	291,225	19,103	68,265	11,956	62,177	78,836	407,153	16,083	60,182
Building materials, hardware, and farm equipment	(1)	(1)	1,402	8,005	(1)	(1)	1,530	13,436	994	5,462	699	4,343	3,469	20,517	(1)	(1)
General merchandise stores	1,281	6,138	7,499	25,659	6,020	15,682	7,300	11,480	1,545	5,638	(1)	(1)	3,445	11,089	2,782	8,524
Food stores	8,353	39,779	22,814	98,807	6,941	22,130	10,570	47,923	3,110	11,678	1,432	10,184	19,236	72,137	3,569	9,009
Automotive dealers and gasoline service stations	7,548	43,136	12,351	66,463	8,277	32,645	7,968	58,275	4,262	11,186	2,802	14,151	12,563	80,063	4,406	16,655
Apparel and accessory stores	2,789	16,488	6,897	33,693	1,489	8,070	1,862	13,339	(1)	(1)	(1)	(1)	3,637	25,398	(1)	(1)
Furniture, home furnishings, and equipment stores	2,422	14,638	5,718	25,234	731	5,159	3,175	17,528	1,304	6,712	(1)	(1)	2,984	25,363	742	2,516
Eating and drinking places	7,617	33,573	16,868	84,190	6,073	20,778	11,575	64,533	3,504	9,913	2,955	15,501	16,277	77,508	1,121	6,357
Other retail trade	9,686	43,697	19,942	118,236	4,788	26,375	10,963	64,711	4,320	16,935	2,515	8,484	17,225	95,078	2,801	13,057
Finance, insurance, and real estate	12,688	77,038	29,482	170,563	9,125	31,803	21,137	123,205	5,687	24,431	5,967	29,677	20,054	116,121	4,621	14,210
Finance	568	3,083	2,495	25,137	(1)	(1)	585	3,520	190	2,143	(1)	(1)	912	6,746	270	2,613
Insurance agents, brokers, and service	4,004	27,129	12,366	68,671	3,063	18,730	7,376	56,355	2,296	12,535	2,164	14,472	9,075	64,223	1,160	6,029
Real estate	8,116	46,826	14,621	76,755	5,622	10,442	13,176	63,330	3,201	9,753	3,489	14,037	10,067	45,152	3,191	5,568
Services	70,788	520,761	203,598	1,538,454	37,407	208,336	96,906	707,437	32,416	152,909	23,385	138,075	116,826	700,759	16,635	86,843
Hotels, rooming houses, camps, and other lodging places	(1)	(1)	6,099	15,238	1,348	4,746	2,987	9,081	1,402	4,142	1,125	4,675	1,818	4,556	893	4,256
Personal services	16,157	53,627	42,307	138,715	10,368	27,388	29,420	100,149	6,404	14,815	4,888	18,247	35,078	105,045	5,907	18,448
Laundries, laundry services, cleaning and dyeing plants	2,537	12,316	9,279	31,711	1,600	6,196	4,196	21,701	1,078	4,274	1,011	7,150	3,970	15,083	1,170	7,359
Beauty and barber shops	9,240	28,386	22,361	62,153	8,250	18,965	20,189	60,622	4,937	9,536	2,148	7,343	22,203	56,370	3,623	8,367
Other personal services	4,380	12,925	10,667	44,851	(1)	(1)	5,035	17,826	(1)	(1)	1,729	3,754	8,905	33,592	1,114	2,722
Business services	9,577	37,244	20,021	95,730	3,300	11,313	10,957	48,511	3,774	11,230	3,361	8,553	11,565	46,994	843	2,391
Automobile and other repair services	6,757	32,040	16,831	66,916	5,886	19,419	13,890	44,208	7,578	21,125	3,455	15,574	17,335	52,945	2,848	7,725
Automobile parking, repair, and services	3,445	17,931	4,833	20,833	2,849	13,021	6,120	20,440	3,149	8,019	1,514	7,676	10,152	32,800	775	3,288
Repair services, except automobile	3,312	14,109	11,998	46,083	3,037	6,398	7,770	23,768	4,429	13,106	1,941	7,898	7,183	20,145	2,073	4,437
Amusement and recreation services	3,785	11,199	5,000	34,974	1,836	6,246	4,341	13,061	1,291	794	917	4,862	3,070	9,493	1,218	4,416
Medical services	16,281	257,391	52,346	720,241	8,876	112,833	18,254	350,474	4,929	69,360	3,734	59,901	26,271	350,071	2,500	35,495
Offices of physicians and surgeons	5,688	161,651	19,962	430,370	3,047	68,427	8,634	229,292	1,540	39,363	1,395	29,805	9,405	217,053	801	23,211
Offices of dentists and dental surgeons	3,674	57,236	12,823	183,125	1,273	26,827	3,253	69,479	816	15,731	1,447	26,877	4,578	67,438	(1)	(1)
Registered and practical nurses	3,662	9,864	11,219	32,641	3,600	9,393	3,167	10,032	1,291	2,218	(1)	(1)	7,105	16,254	(1)	(1)
Other medical services	3,257	28,640	8,342	74,105	956	8,186	3,200	41,671	1,282	12,048	(1)	(1)	5,183	49,326	(1)	(1)
Educational services	2,760	6,188	7,110	20,022	2,686	3,572	3,086	5,904	2,111	3,697	2,389	2,798	5,240	10,409	(1)	(1)
Legal services	5,123	71,016	21,530	227,388	1,133	11,376	6,147	90,656	1,671	14,211	1,084	10,710	5,513	72,019	(1)	(1)
Accounting, auditing, and bookkeeping services	4,312	21,218	10,621	66,698	1,187	6,088	4,019	18,493	1,861	5,287	1,252	4,033	5,484	20,758	(1)	(1)
Other services	4,689	25,712	21,733	152,532	(1)	(1)	3,805	26,900	1,395	8,248	1,180	8,722	5,452	28,469	469	4,176

Footnotes at end of table.

Table 2.5—NUMBER OF BUSINESSES AND NET PROFIT, BY SELECTED INDUSTRIES—Continued

Selected industry	Number of businesses	Net profit (Thousand dollars)	Number of businesses	Net profit (Thousand dollars)	Number of businesses	Net profit (Thousand dollars)	Number of businesses	Net profit (Thousand dollars)	Number of businesses	Net profit (Thousand dollars)	Number of businesses	Net profit (Thousand dollars)
	Tennessee		Texas		Virginia		Washington		West Virginia		Wisconsin	
All industries	166,318	569,115	441,996	1,987,147	127,839	493,954	116,174	700,777	45,243	178,403	203,474	867,841
Agriculture, forestry, and fisheries	73,229	112,950	124,645	451,115	41,848	66,418	27,351	173,654	10,230	11,611	90,648	246,099
Farms	71,545	108,421	118,888	426,373	39,747	57,377	23,955	154,399	9,362	10,263	88,596	239,354
Field crop farms	37,476	47,798	52,223	282,568	16,522	19,383	9,493	91,923	1,786	498	9,052	8,380
Livestock farms	31,731	53,816	60,980	127,903	20,328	30,067	8,426	29,349	7,311	9,723	76,369	220,415
Other farms	2,338	6,807	5,685	15,902	2,897	7,927	6,036	33,127	(1)	(1)	3,175	10,559
Other agriculture, forestry, and fisheries	1,684	4,529	5,757	24,742	2,101	9,041	3,396	19,255	(1)	(1)	2,052	6,745
Mining	(1)	(1)	7,674	49,379	545	664	(1)	(1)	(1)	(1)	(1)	(1)
Contract construction	14,306	55,913	48,785	202,479	11,931	49,811	12,377	62,176	2,526	9,181	10,617	59,989
General contractors	2,097	19,870	9,713	64,229	2,984	21,268	2,650	19,417	641	4,950	1,627	13,589
Special trade contractors	12,157	36,034	37,969	135,228	8,748	28,418	9,497	40,428	1,682	4,169	8,888	45,252
Manufacturing	2,920	15,379	6,070	33,779	2,915	12,421	3,730	21,990	1,030	5,552	4,949	28,022
Transportation, communication, electric, gas, and sanitary services	6,360	18,618	13,553	40,242	3,367	11,711	2,960	9,923	1,643	5,525	6,352	31,914
Trucking and warehousing	5,105	16,779	10,112	25,527	1,438	4,719	1,914	5,732	1,489	4,466	5,074	27,368
Other transportation, communication, electric, gas, and sanitary services	1,255	1,839	3,441	14,715	1,929	6,992	1,046	4,191	(1)	(1)	(1)	(1)
Wholesale and retail trade	29,089	135,954	92,184	436,007	23,056	103,826	26,484	162,801	12,426	49,849	38,758	201,238
Wholesale trade	3,932	39,852	11,635	93,807	2,079	16,502	4,042	35,593	988	3,503	6,494	41,482
Retail trade	24,733	95,115	80,343	341,671	20,972	87,104	21,691	119,178	11,376	45,938	32,202	158,510
Building materials, hardware, and farm equipment	(1)	(1)	3,210	23,407	1,107	4,175	(1)	(1)	934	7,108	1,550	8,686
General merchandise stores	3,397	9,004	5,517	17,651	1,929	6,141	(1)	(1)	972	4,518	5,009	10,687
Food stores	6,045	16,546	11,879	48,952	7,121	20,831	2,863	20,990	2,517	10,807	3,391	18,036
Automotive dealers and gasoline service stations	4,028	17,475	18,098	73,058	4,018	17,670	4,208	30,176	2,250	9,023	5,064	27,879
Apparel and accessory stores	(1)	(1)	2,351	18,165	(1)	(1)	819	4,130	(1)	(1)	(1)	(1)
Furniture, home furnishings, and equipment stores	1,975	10,393	3,715	24,808	994	6,793	2,156	12,104	(1)	(1)	2,638	15,088
Eating and drinking places	4,237	11,455	18,337	52,932	2,193	11,091	3,556	15,640	2,953	7,339	9,250	47,299
Other retail trade	3,597	20,459	17,236	82,698	3,325	17,364	6,665	27,954	1,514	3,804	4,633	25,471
Finance, insurance, and real estate	7,563	36,727	27,584	151,066	7,625	40,113	11,212	67,050	1,864	14,266	13,085	57,225
Finance	(1)	(1)	2,116	15,770	(1)	(1)	405	3,689	(1)	(1)	(1)	(1)
Insurance agents, brokers, and service	2,798	19,377	10,502	76,334	1,832	16,312	4,026	24,618	1,065	10,560	5,942	34,426
Real estate	4,425	13,651	14,966	58,962	5,774	23,342	6,781	38,743	794	3,535	6,978	21,947
Services	32,195	191,970	119,973	619,032	35,988	207,948	31,367	201,813	14,856	77,762	37,453	234,586
Hotels, rooming houses, camps, and other lodging places	(1)	(1)	1,956	5,580	669	2,491	1,715	6,318	(1)	(1)	2,749	5,122
Personal services	9,916	27,981	31,719	82,661	9,024	24,233	8,521	30,184	4,737	11,936	7,714	29,562
Laundries, laundry services, cleaning and dyeing plants	1,493	6,665	5,006	21,662	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Beauty and barber shops	5,702	14,710	22,036	45,777	5,850	14,636	5,504	18,639	3,348	7,888	4,448	19,687
Other personal services	2,721	6,606	4,677	15,222	2,073	4,069	2,541	8,303	1,327	3,743	2,399	8,147
Business services	2,227	6,338	14,792	47,855	3,485	17,266	3,352	13,843	704	2,777	4,293	15,158
Automobile and other repair services	4,399	15,734	20,238	62,058	4,743	13,427	5,893	18,771	2,095	7,108	7,393	22,196
Automobile parking, repair, and services	2,143	7,706	9,203	29,237	2,915	9,146	1,628	7,479	1,131	3,455	3,145	12,227
Repair services, except automobile	2,256	8,028	11,035	32,821	1,828	4,281	4,265	11,292	964	3,653	4,248	9,969
Amusement and recreation services	1,395	7,988	3,940	15,259	1,304	2,895	1,504	3,343	788	1,200	1,755	4,571
Medical services	7,443	97,182	21,378	277,001	9,350	106,735	3,910	95,548	2,689	39,622	7,182	113,370
Offices of physicians and surgeons	2,091	53,462	6,003	172,449	3,662	64,663	1,881	55,418	996	24,961	2,004	61,357
Offices of dentists and dental surgeons	1,191	22,742	3,077	56,106	1,437	27,615	1,250	31,569	(1)	(1)	2,460	34,834
Registered and practical nurses	2,592	5,643	6,676	10,288	3,097	7,882	(1)	(1)	(1)	(1)	(1)	(1)
Other medical services	1,569	15,335	5,622	38,158	1,154	6,575	725	8,296	(1)	(1)	1,606	14,966
Educational services	2,024	1,922	6,035	9,057	2,150	6,022	2,287	3,906	(1)	(1)	928	689
Legal services	2,107	24,163	5,334	56,068	1,783	20,314	1,135	14,848	1,089	7,560	2,302	29,691
Accounting, auditing, and bookkeeping services	1,009	3,103	7,137	29,003	1,580	3,999	1,576	7,289	890	3,013	1,766	6,484
Other services	1,123	4,365	7,444	34,490	1,900	10,566	1,474	7,763	-	-	1,371	7,743

[1]Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

NOTE: Estimates for "Contractors not allocable," "Wholesale and retail trade not allocable," and "Nature of business not allocable" are not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

Estimates are rounded and may not add to totals.

See text for explanatory statements and "Description of the Samples and Limitations of the Data."

Table 2.6—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, AND SELECTED DEDUCTION ITEMS, BY SELECTED INDUSTRIAL DIVISIONS

Selected industrial division	Number of businesses	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Payroll (Thousand dollars)	Taxes (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Payroll (Thousand dollars)	Taxes (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)
	United States							Total for 14 States						
All industries	9,073,493	207,163,167	119,926,565	22,232,074	4,034,254	8,307,963	30,020,801	559,191	12,508,378	7,231,505	1,212,744	295,200	677,366	1,662,453
Agriculture, forestry, and fisheries	3,171,922	35,520,113	20,569,841	2,578,734	1,176,854	3,825,980	4,516,483	248,596	3,586,723	1,972,189	207,372	133,729	423,370	487,686
Farms	3,020,571	33,361,658	19,746,313	2,233,963	1,140,254	3,696,168	4,102,639	237,253	3,483,718	1,938,572	187,298	131,882	416,669	461,962
Other agriculture, forestry, and fisheries	151,351	2,158,455	823,528	344,771	36,600	129,812	413,844	11,343	103,005	33,617	20,074	1,847	6,701	25,724
Contract construction	688,764	19,100,476	11,816,780	4,078,848	312,458	533,504	2,734,419	36,626	1,102,359	689,479	230,334	23,745	32,643	144,290
Transportation, communication, electric, gas, and sanitary services	295,870	5,730,038	1,197,988	867,144	212,813	519,934	868,620	21,412	391,842	52,966	40,190	13,975	41,086	51,702
Wholesale and retail trade	1,810,332	99,543,924	74,500,017	7,512,185	1,416,100	1,290,613	6,884,835	85,065	5,212,183	4,018,693	383,085	68,228	68,104	304,876
Wholesale trade	280,180	19,835,089	15,252,979	981,282	167,559	224,065	1,651,265	10,613	880,822	735,882	36,261	4,456	8,810	48,602
Retail trade	1,510,500	78,465,706	58,322,476	6,419,055	1,226,615	1,048,521	5,172,156	73,826	4,261,213	3,222,549	344,251	62,922	58,058	255,274
Food stores	263,485	17,096,915	13,991,443	892,033	216,061	192,644	858,980	9,925	937,723	770,813	47,314	11,812	11,479	42,074
Automotive dealers and gasoline service stations	278,280	23,639,359	19,108,418	1,556,453	243,845	165,773	1,063,778	16,310	1,395,461	1,130,262	90,552	11,387	12,925	59,755
Eating and drinking places	289,906	9,801,050	5,421,942	1,658,936	329,057	269,107	883,823	12,691	378,201	204,122	72,736	14,836	10,285	30,201
Other retail trade	678,829	27,928,382	19,800,673	2,311,633	437,652	420,997	2,365,575	34,900	1,549,828	1,117,352	133,649	24,887	23,369	123,244
Finance, insurance, and real estate	574,565	6,566,684	1,234,366	443,598	150,140	327,229	2,148,877	33,526	315,629	52,630	12,775	8,219	15,433	107,385
Finance	29,453	715,587	296,338	29,496	8,584	18,132	147,787	1,657	11,678	66	153	99	588	6,782
Insurance agents, brokers, and service	182,869	2,395,169	319,872	249,940	18,517	64,015	1,035,980	10,589	110,606	18,396	7,451	911	3,132	43,484
Real estate	362,243	3,455,928	618,156	164,162	123,039	245,082	965,110	21,280	193,345	34,168	5,171	7,209	11,713	57,119
Services	2,265,167	31,947,536	6,003,365	5,046,418	585,039	1,431,787	11,981,421	119,899	1,521,860	269,392	243,909	37,235	75,979	527,052
Personal services	543,109	5,318,107	1,249,919	1,180,981	122,073	282,349	1,447,155	27,982	231,246	46,707	42,427	6,079	10,726	72,289
Automobile and other repair services	325,810	4,397,804	2,119,039	656,038	90,193	161,387	870,644	20,816	209,407	92,345	30,330	5,771	7,833	38,110
Medical services	418,520	11,109,276	771,525	1,435,054	137,606	357,248	6,031,942	17,776	503,188	35,492	64,199	7,791	18,207	272,316
Offices of physicians and surgeons	151,868	6,049,014	187,812	707,997	62,271	182,160	3,636,595	6,612	249,967	7,852	29,480	3,284	8,622	151,295
Other services	977,728	11,122,349	1,862,882	1,774,345	235,167	630,803	3,631,680	53,325	578,019	94,848	106,953	17,594	39,213	144,337
Other divisions[1]	266,873	8,754,396	4,604,208	1,705,147	180,850	378,916	886,146	14,067	377,782	176,156	95,079	10,069	20,751	39,462
	Alaska							Delaware						
All industries	12,104	221,999	84,056	34,906	5,590	15,699	40,885	18,399	493,780	306,604	54,844	5,285	17,774	60,378
Agriculture, forestry, and fisheries	4,470	28,848	6,544	4,585	510	3,676	10,320	5,466	44,178	26,053	6,989	1,009	5,700	2,200
Farms	(2)	(2)	(2)	(2)	(2)	(2)	(2)	4,992	38,146	24,488	5,256	920	5,403	850
Other agriculture, forestry, and fisheries	3,718	25,320	4,821	4,372	370	2,807	10,904	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Contract construction	930	24,211	9,627	4,728	570	1,822	4,256	1,551	47,021	32,487	11,525	594	807	6,561
Transportation, communication, electric, gas, and sanitary services	1,535	35,438	14,429	4,621	805	3,544	4,441	1,075	31,225	84	8,125	1,036	4,441	3,251
Wholesale and retail trade	2,307	83,471	48,669	9,078	1,828	2,964	7,764	2,960	285,456	234,715	15,559	1,368	2,367	15,844
Wholesale trade	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Retail trade	1,674	74,296	44,073	8,419	1,714	2,328	5,923	2,923	215,605	167,940	14,621	1,277	2,208	14,839
Food stores	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Automotive dealers and gasoline service stations	(2)	(2)	(2)	(2)	(2)	(2)	(2)	806	70,942	56,913	3,056	208	248	5,392
Eating and drinking places	934	28,532	12,240	4,548	1,132	1,136	3,234	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Other retail trade	(2)	(2)	(2)	(2)	(2)	(2)	(2)	974	98,030	76,660	7,095	708	1,075	6,320
Finance, insurance, and real estate	(2)	(2)	(2)	(2)	(2)	(2)	(2)	1,677	14,338	373	932	273	497	6,303
Finance	-	-	-	-	-	-	-	(2)	(2)	-	(2)	(2)	-	(2)
Insurance agents, brokers, and service	(2)	(2)	-	(2)	(2)	(2)	(2)	608	4,153	-	361	48	135	2,430
Real estate	(2)	(2)	(2)	(2)	(2)	(2)	(2)	817	9,774	373	524	199	362	3,672
Services	2,285	43,162	3,094	11,357	1,394	2,240	14,096	5,321	62,424	8,626	9,592	855	3,563	25,299
Personal services	(2)	(2)	(2)	(2)	(2)	(2)	(2)	1,429	8,385	1,789	616	186	366	4,283
Automobile and other repair services	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Medical services	422	12,397	558	1,465	193	577	6,438	857	28,730	923	3,725	267	894	18,040
Offices of physicians and surgeons	(2)	(2)	(2)	(2)	(2)	(2)	(2)	488	20,453	651	2,528	192	673	13,447
Other services	1,387	26,167	922	9,375	1,115	1,371	6,452	2,154	16,265	1,097	3,736	258	2,007	1,689
Other divisions[1]	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)

Footnotes at end of table.

Table 2.6—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, AND SELECTED DEDUCTION ITEMS, BY SELECTED INDUSTRIAL DIVISIONS—Continued

Selected industrial division	Number of businesses	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Payroll (Thousand dollars)	Taxes (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Payroll (Thousand dollars)	Taxes (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)
	District of Columbia							Hawaii						
All industries	16,892	285,036	108,692	39,515	4,715	7,565	65,002	25,100	547,190	261,477	85,966	24,718	14,747	96,713
Agriculture, forestry, and fisheries	545	3,273	2,040	498	311	806	[3]720	4,487	56,901	32,932	5,225	1,387	3,966	4,662
Farms	(2)	(2)	(2)	(2)	(2)	(2)	(2)	3,831	44,381	32,202	1,621	823	3,542	1,160
Other agriculture, forestry, and fisheries	(2)	-	(2)	(2)	-	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Contract construction	612	25,995	19,646	5,849	508	461	2,159	1,352	96,609	64,218	18,618	4,324	1,323	13,156
Transportation, communication, electric, gas, and sanitary services	3,938	11,842	295	51	214	1,378	3,861	892	7,908	-	903	648	922	1,177
Wholesale and retail trade	1,710	105,241	71,050	12,227	1,440	920	8,004	5,839	208,990	130,697	20,603	9,416	2,708	23,121
Wholesale trade	(2)	(2)	(2)	(2)	(2)	(2)	(2)	1,256	28,922	19,210	1,879	541	451	4,368
Retail trade	1,592	102,260	70,284	12,024	1,392	866	7,099	4,561	174,800	107,655	18,359	8,729	2,183	18,149
Food stores	(2)	(2)	(2)	(2)	(2)	(2)	(2)	659	37,689	29,781	492	1,656	373	3,000
Automotive dealers and gasoline service stations	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Eating and drinking places	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Other retail trade	(2)	(2)	(2)	(2)	(2)	(2)	(2)	2,785	87,521	56,500	6,475	3,636	1,173	10,492
Finance, insurance, and real estate	741	12,098	(2)	923	204	511	2,544	3,263	18,811	3,081	876	560	828	7,776
Finance	(2)	(2)	-	(2)	(2)	(2)	(2)	(2)	(2)	-	(2)	(2)	(2)	(2)
Insurance agents, brokers, and service	81	4,710	-	718	38	37	975	1,798	7,284	475	205	153	425	4,346
Real estate	(2)	(2)	(2)	(2)	(2)	(2)	(2)	1,414	11,303	2,606	633	397	402	3,310
Services	8,967	122,901	13,476	18,745	2,031	3,445	48,116	8,479	138,915	19,457	35,018	7,785	4,679	43,937
Personal services	2,136	11,745	2,078	2,279	178	121	3,939	1,911	13,886	2,301	2,765	751	514	5,207
Automobile and other repair services	(2)	(2)	(2)	(2)	(2)	(2)	(2)	1,892	44,811	9,957	16,137	3,119	1,538	5,219
Medical services	1,957	42,029	1,707	4,712	371	1,177	23,828	1,235	38,003	712	3,879	1,707	1,253	20,624
Offices of physicians and surgeons	613	24,309	246	2,808	204	713	14,548	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Other services	4,558	62,124	7,332	10,684	1,300	2,010	19,082	3,441	42,215	6,487	12,237	2,208	1,374	12,887
Other divisions[1]	379	3,686	2,083	1,222	7	44	1,038	788	19,056	11,092	4,723	598	321	2,884
	Idaho							Montana						
All industries	59,058	1,225,459	692,855	115,242	29,128	89,706	158,232	58,205	1,621,433	1,077,435	122,183	34,136	84,265	161,916
Agriculture, forestry, and fisheries	33,984	527,502	298,572	45,724	17,541	62,784	63,765	32,771	705,618	465,969	28,010	22,458	62,504	68,879
Farms	32,639	519,023	296,420	44,979	17,421	62,404	61,972	32,264	703,134	465,969	27,540	22,456	62,301	67,828
Other agriculture, forestry, and fisheries	1,345	8,479	2,152	745	120	380	1,793	(2)	(2)	-	(2)	(2)	(2)	(2)
Contract construction	3,127	51,484	28,060	7,297	883	2,236	11,678	3,879	92,815	46,589	17,829	1,463	3,564	13,277
Transportation, communication, electric, gas, and sanitary services	1,680	29,358	900	2,746	1,039	6,470	8,834	992	15,935	2,528	3,257	768	1,622	4,739
Wholesale and retail trade	7,691	427,008	310,847	36,581	6,616	7,935	22,262	9,128	670,640	528,601	54,525	6,532	9,299	32,947
Wholesale trade	920	48,884	29,435	5,348	408	1,049	4,276	807	44,101	32,821	2,223	600	722	1,176
Retail trade	6,709	364,271	270,908	30,095	5,889	6,640	16,744	7,861	614,973	487,428	51,834	5,605	7,778	33,050
Food stores	647	89,192	72,272	4,327	1,020	1,548	1,214	718	123,324	103,318	6,520	1,106	1,685	4,154
Automotive dealers and gasoline service stations	2,499	126,120	103,339	6,671	1,044	1,432	3,566	1,544	169,395	134,780	14,831	1,523	2,515	7,341
Eating and drinking places	1,223	40,487	19,956	10,020	2,229	1,851	753	1,063	34,753	23,207	8,095	729	1,297	3,173
Other retail trade	2,340	108,472	75,341	9,077	1,596	1,809	11,211	4,536	287,501	226,123	22,388	2,247	2,281	18,382
Finance, insurance, and real estate	2,934	21,288	4,236	647	129	716	7,699	2,490	37,959	9,158	1,869	831	1,246	12,668
Finance	(2)	(2)	-	-	(2)	(2)	(2)	(2)	(2)	(2)	-	-	-	(2)
Insurance agents, brokers, and service	850	3,230	-	14	8	179	1,354	1,084	14,622	-	786	63	401	8,402
Real estate	1,973	17,479	4,236	633	119	535	5,958	1,295	22,790	9,155	1,083	768	845	3,772
Services	8,413	128,391	40,415	11,428	1,867	6,812	38,046	8,219	80,470	15,937	10,752	1,485	4,811	28,045
Personal services	2,458	13,338	2,566	1,541	238	504	5,493	1,685	11,029	1,016	831	173	506	4,966
Automobile and other repair services	2,128	23,357	12,843	949	143	577	4,253	1,422	18,868	10,016	2,087	346	795	3,590
Medical services	1,142	38,528	4,114	4,452	495	2,130	17,572	1,156	28,291	2,491	4,651	361	1,109	13,411
Offices of physicians and surgeons	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Other services	2,685	53,168	20,892	4,486	991	3,601	10,728	3,956	22,282	2,414	3,183	605	2,401	6,078
Other divisions[1]	1,229	40,428	9,825	10,819	1,053	2,753	5,948	726	17,996	8,653	5,941	599	1,219	1,361

Footnotes at end of table.

Table 2.6—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, AND SELECTED DEDUCTION ITEMS, BY SELECTED INDUSTRIAL DIVISIONS—Continued

Selected industrial division	Number of businesses	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Payroll (Thousand dollars)	Taxes (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Payroll (Thousand dollars)	Taxes (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)
	Nevada							New Hampshire						
All industries	16,143	354,122	156,757	52,788	9,267	21,616	50,176	28,752	628,474	388,342	60,540	6,938	16,860	104,482
Agriculture, forestry, and fisheries	2,320	37,728	22,850	3,848	1,950	6,674	[3]2,303	2,976	22,759	14,743	3,237	914	2,187	1,680
Farms	1,995	34,824	21,583	2,923	1,805	6,584	[3]3,100	2,558	18,525	12,093	1,728	834	2,024	694
Other agriculture, forestry, and fisheries	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Contract construction	1,333	18,881	10,443	5,122	379	1,664	1,822	4,103	74,100	42,903	13,501	1,035	1,973	17,842
Transportation, communication, electric, gas, and sanitary services	(2)	(2)	-	-	(2)	(2)	(2)	1,217	15,220	3,689	2,253	189	636	3,198
Wholesale and retail trade	3,374	173,663	111,905	26,207	3,138	3,343	10,065	7,311	372,325	283,531	25,231	2,629	4,823	31,975
Wholesale trade	241	20,106	13,572	1,992	225	335	1,267	1,231	17,858	7,734	2,061	47	651	4,821
Retail trade	3,133	153,557	98,333	24,215	2,913	3,008	8,798	6,075	354,317	275,688	23,130	2,580	4,168	27,170
Food stores	-	-	-	-	-	-	-	1,129	132,027	109,526	7,449	833	1,452	6,399
Automotive dealers and gasoline service stations	(2)	(2)	(2)	(2)	(2)	(2)	(2)	1,064	100,650	87,103	5,506	368	407	3,102
Eating and drinking places	(2)	(2)	(2)	(2)	(2)	(2)	(2)	957	13,573	8,060	1,464	270	325	2,171
Other retail trade	2,046	60,091	36,971	8,184	1,431	1,062	4,440	2,925	108,067	70,999	8,711	1,109	1,984	15,498
Finance, insurance, and real estate	2,097	17,228	743	770	309	945	6,341	1,440	25,016	6,613	1,617	141	999	6,011
Finance	(2)	(2)	-	(2)	(2)	(2)	(2)	(2)	(2)	-	-	(2)	(2)	(2)
Insurance agents, brokers, and service	(2)	(2)	-	(2)	(2)	(2)	(2)	361	15,041	6,558	143	9	78	2,620
Real estate	1,608	14,299	743	206	249	913	5,564	973	8,484	55	1,474	128	811	2,277
Services	5,986	93,327	10,779	16,168	2,467	5,491	32,896	10,716	95,394	21,646	11,181	1,689	4,902	40,605
Personal services	1,182	5,298	247	1,173	197	423	613	1,939	13,109	4,494	2,637	231	647	4,315
Automobile and other repair services	(2)	(2)	(2)	(2)	(2)	(2)	(2)	2,409	16,893	9,638	226	127	782	4,037
Medical services	774	29,448	718	3,100	379	926	16,485	1,730	34,875	2,434	3,795	243	827	22,795
Offices of physicians and surgeons	(2)	(2)	(2)	(2)	(2)	(2)	(2)	837	20,978	1,035	2,026	108	509	14,183
Other services	3,648	55,601	8,450	11,563	1,836	4,070	14,818	4,638	30,517	5,080	4,523	1,088	2,646	9,458
Other divisions[1]	(2)	(2)	(2)	(2)	(2)	(2)	(2)	989	23,660	15,217	3,520	341	1,334	3,162
	New Mexico							North Dakota						
All industries	46,085	1,137,766	670,230	157,156	24,329	60,240	103,575	78,944	1,780,035	1,027,885	60,204	49,304	136,159	249,180
Agriculture, forestry, and fisheries	15,371	227,123	145,582	21,622	4,611	28,823	7,376	58,271	720,295	266,221	27,134	34,970	113,780	181,345
Farms	14,471	218,385	141,781	21,195	4,571	28,257	6,219	58,219	711,709	258,596	27,134	34,970	113,780	181,955
Other agriculture, forestry, and fisheries	900	8,738	3,801	427	40	566	1,157	(2)	(2)	(2)	-	-	-	(2)
Contract construction	3,288	116,824	71,215	23,345	2,613	3,527	11,646	1,803	17,440	5,312	3,954	214	590	6,208
Transportation, communication, electric, gas, and sanitary services	989	26,208	16,271	2,735	671	1,995	3,353	1,846	123,605	1,917	1,861	5,648	8,682	2,565
Wholesale and retail trade	9,554	497,414	373,664	43,112	8,806	7,000	26,405	6,194	826,585	732,746	23,649	5,337	5,046	25,822
Wholesale trade	(2)	(2)	(2)	(2)	(2)	(2)	(2)	1,242	432,861	416,156	2,358	479	1,514	5,894
Retail trade	9,022	459,977	346,324	40,420	8,562	6,510	22,766	4,952	393,724	316,590	21,291	4,858	3,532	19,928
Food stores	1,345	135,127	110,781	9,433	2,461	1,640	3,404	1,242	96,584	78,262	3,635	1,257	1,047	5,041
Automotive dealers and gasoline service stations	2,227	173,352	140,600	11,932	1,591	1,753	5,839	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Eating and drinking places	2,165	58,715	36,589	8,925	2,103	1,205	4,344	1,149	24,286	14,456	2,479	1,049	682	2,004
Other retail trade	3,285	92,783	58,354	10,130	2,407	1,912	9,179	1,780	88,135	66,735	6,730	1,331	708	6,291
Finance, insurance, and real estate	3,102	28,600	8,716	2,374	658	1,840	7,339	5,228	30,434	575	181	2,339	3,461	15,741
Finance	(2)	(2)	-	-	(2)	(2)	(2)	(2)	(2)	-	-	(2)	(2)	(2)
Insurance agents, brokers, and service	782	11,313	2,146	2,132	62	483	3,208	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Real estate	2,310	17,162	6,570	242	595	1,356	4,045	3,980	22,553	-	38	2,298	2,884	11,589
Services	11,752	152,148	16,723	26,859	4,034	9,869	45,882	5,288	47,105	9,833	3,078	762	4,154	15,961
Personal services	2,577	37,507	4,509	10,686	1,035	2,102	8,757	1,689	5,850	1,044	143	82	558	1,536
Automobile and other repair services	2,630	18,954	8,604	1,757	380	1,176	3,149	1,694	13,068	7,149	127	201	325	3,008
Medical services	1,015	43,372	1,540	5,938	910	1,951	22,398	562	13,473	858	1,289	122	619	7,917
Offices of physicians and surgeons	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Other services	5,530	52,315	2,070	8,478	1,709	4,640	11,578	1,343	14,714	782	1,519	357	2,652	3,500
Other divisions[1]	2,029	89,449	38,059	37,109	2,936	7,186	1,574	(2)	(2)	(2)	(2)	(2)	(2)	(2)

Footnotes at end of table.

Table 2.6—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, AND SELECTED DEDUCTION ITEMS, BY SELECTED INDUSTRIAL DIVISIONS—Continued

Selected industrial division	Number of businesses	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Payroll (Thousand dollars)	Taxes (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Payroll (Thousand dollars)	Taxes (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)
	Rhode Island							South Dakota						
All industries	26,408	677,620	385,882	90,988	13,482	13,694	134,653	80,920	1,608,383	986,167	98,931	45,938	107,735	190,385
Agriculture, forestry, and fisheries	1,322	19,366	11,782	1,931	397	1,267	3,804	54,396	792,050	432,704	30,331	33,074	86,538	116,918
Farms	(2)	(2)	(2)	(2)	(2)	(2)	(2)	53,931	784,862	428,693	26,413	32,921	86,269	115,881
Other agriculture, forestry, and fisheries	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Contract construction	4,386	149,020	97,656	32,095	2,775	3,219	20,243	2,239	73,194	37,012	14,095	1,372	3,181	7,485
Transportation, communication, electric, gas, and sanitary services	1,099	12,848	2,013	1,675	435	723	3,673	2,137	29,327	5,857	4,364	782	2,866	4,815
Wholesale and retail trade	6,500	292,148	221,950	25,285	4,935	2,448	26,142	8,882	586,017	474,468	32,375	7,673	9,044	24,527
Wholesale trade	1,530	90,232	67,866	8,752	773	492	8,079	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Retail trade	4,970	201,916	154,084	16,533	4,162	1,956	18,063	8,155	501,872	406,018	26,003	7,004	7,397	19,839
Food stores	560	38,526	30,998	3,226	302	373	3,293	1,229	116,326	98,567	3,040	1,758	1,534	5,887
Automotive dealers and gasoline service stations	1,083	73,399	61,581	5,998	833	288	4,560	2,486	142,694	116,038	8,141	1,558	1,598	4,716
Eating and drinking places	1,306	27,571	14,919	3,379	1,221	452	4,361	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Other retail trade	2,021	62,420	46,586	3,930	1,806	843	5,849	4,030	230,414	181,928	14,179	3,420	4,001	8,358
Finance, insurance, and real estate	946	11,411	73	259	130	457	6,669	3,410	15,858	676	1,563	710	1,166	6,498
Finance	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	-	-	(2)	(2)
Insurance agents, brokers, and service	(2)	(2)	-	(2)	(2)	(2)	(2)	1,201	9,086	567	1,563	143	540	3,252
Real estate	(2)	(2)	(2)	(2)	(2)	(2)	(2)	2,109	6,100	57	-	567	620	2,860
Services	10,615	158,365	34,730	26,026	3,951	4,799	64,681	9,179	79,818	18,372	7,962	1,934	3,727	28,194
Personal services	3,574	30,404	9,432	2,595	350	968	11,006	1,125	15,560	3,579	726	687	933	4,860
Automobile and other repair services	900	15,176	8,706	1,729	225	176	3,281	2,688	11,794	6,187	1,654	302	339	1,062
Medical services	2,177	63,507	6,155	9,327	855	2,203	33,020	1,412	32,197	3,692	3,270	547	1,144	16,708
Offices of physicians and surgeons	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Other services	3,964	49,278	10,437	12,375	2,521	1,452	17,374	3,954	20,267	4,914	2,312	398	1,311	5,564
Other divisions[1]	1,540	34,462	17,678	3,717	859	781	9,441	(2)	(2)	(2)	(2)	(2)	(2)	(2)
	Utah							Vermont						
All industries	43,682	966,128	551,713	131,741	20,431	37,073	119,128	22,735	519,862	307,577	54,479	10,344	25,166	72,161
Agriculture, forestry, and fisheries[2]	14,048	161,369	107,580	9,958	4,973	15,294	14,343	6,494	114,897	72,474	10,672	4,012	13,061	10,244
Farms	13,545	161,020	107,442	9,814	4,965	15,258	14,425	6,319	109,058	70,629	9,076	3,912	12,730	8,764
Other agriculture, forestry, and fisheries	503	349	138	144	8	36	[3]82	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Contract construction	4,405	212,636	157,885	49,330	5,443	5,948	13,636	1,655	58,146	40,155	9,983	1,015	856	8,317
Transportation, communication, electric, gas, and sanitary services	(2)	(2)	(2)	(2)	(2)	(2)	(2)	1,241	20,422	1,006	5,418	431	2,043	2,216
Wholesale and retail trade	6,306	322,144	234,152	27,972	4,098	5,156	21,163	4,023	197,697	147,060	16,272	2,199	1,986	18,300
Wholesale trade	1,031	25,415	15,407	882	188	528	4,767	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Retail trade	5,218	296,424	218,745	27,086	3,910	4,610	16,201	3,699	191,192	144,737	16,045	2,134	1,819	16,292
Food stores	(2)	(2)	(2)	(2)	(2)	(2)	(2)	1,030	72,661	60,883	1,650	806	623	4,678
Automotive dealers and gasoline service stations	1,440	116,729	88,231	7,383	956	1,039	7,989	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Eating and drinking places	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Other retail trade	1,858	40,205	26,425	3,473	619	883	2,304	1,860	73,236	45,693	10,529	1,017	786	9,640
Finance, insurance, and real estate	3,581	42,373	637	53	1,140	934	10,431	1,355	26,614	16,354	281	169	156	6,270
Finance	(2)	(2)	-	(2)	(2)	(2)	(2)	-	-	-	-	-	-	-
Insurance agents, brokers, and service	905	9,997	-	4	177	183	4,809	813	13,505	6,805	281	104	104	4,318
Real estate	2,456	31,867	637	38	962	742	5,406	542	13,109	9,549	-	65	52	1,952
Services	11,815	168,253	25,891	32,963	2,596	6,183	51,606	7,114	78,958	14,416	9,773	2,089	6,472	24,582
Personal services	2,891	32,083	5,728	7,850	818	1,770	8,233	1,344	13,159	1,952	1,735	321	808	4,408
Automobile and other repair services	2,152	15,102	5,910	1,867	314	306	5,145	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Medical services	1,166	49,813	2,040	7,264	697	1,774	25,897	1,294	24,504	4,077	4,083	357	830	13,838
Offices of physicians and surgeons	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Other services	5,606	71,255	12,213	15,982	767	2,333	12,331	3,977	33,328	5,470	3,172	1,280	3,880	5,288
Other divisions[1]	2,446	45,407	22,008	10,128	1,697	1,531	5,655	853	23,128	16,112	2,080	429	592	2,232

Footnotes at end of table.

Table 2.6—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, AND SELECTED DEDUCTION ITEMS, BY SELECTED INDUSTRIAL DIVISIONS—Continued

Selected industrial division	Number of businesses	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Payroll (Thousand dollars)	Taxes (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)
	Wyoming						
All industries	25,767	441,104	225,845	53,278	11,609	29,070	55,586
Agriculture, forestry, and fisheries	11,674	124,817	66,144	7,610	5,613	16,310	5,174
Farms	10,501	116,797	63,381	7,144	5,453	15,448	4,110
Other agriculture, forestry, and fisheries	1,173	8,020	2,763	466	160	862	1,064
Contract construction	1,963	43,983	26,273	13,065	558	1,473	6,005
Transportation, communication, electric, gas, and sanitary services	1,042	11,954	417	844	351	1,603	2,178
Wholesale and retail trade	3,290	163,385	114,642	14,417	2,218	3,067	10,531
Wholesale trade	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Retail trade	3,285	162,030	113,746	14,181	2,197	3,055	10,413
Food stores	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Automotive dealers and gasoline service stations	1,031	77,197	60,814	5,030	589	521	2,510
Eating and drinking places	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Other retail trade	2,094	58,982	38,860	4,640	870	1,866	5,088
Finance, insurance, and real estate	859	8,482	1,270	192	221	556	4,199
Finance	(2)	(2)	-	-	(2)	(2)	(2)
Insurance agents, brokers, and service	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Real estate	457	4,591	-	3	212	486	2,615
Services	5,748	72,234	16,000	13,009	2,298	4,833	25,105
Personal services	1,831	17,824	5,603	6,432	769	412	3,933
Automobile and other repair services	(2)	(2)	(2)	-	(2)	(2)	(2)
Medical services	874	24,022	3,476	3,249	285	792	13,343
Offices of physicians and surgeons	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Other services	2,484	28,525	6,288	3,328	1,163	3,464	7,512
Other divisions[1]	1,191	16,249	1,099	4,141	350	1,228	2,394

[1]Other divisions include: Mining, Manufacturing, and Nature of business not allocable.
[2]Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.
[3]Net loss exceeds net profit.
NOTE: Medical services other than physicians and surgeons and Wholesale and retail trade not allocable are not listed, separately because of high sampling variability; however, they are included in the appropriate totals.
Estimates are rounded and may not add to totals.
See text for explanatory statements and "Description of the Samples and Limitations of the Data."

Table 2.7—SELF-EMPLOYED AND EMPLOYEE RETIREMENT PLANS, BY SELECTED INDUSTRIES

Selected industry	Proprietors with self-employed and/or employee retirement plans							Proprietors with self-employed plans only				Proprietors with employee plans only			
	Number of proprietors	Net profit (less loss) (Thousand dollars)	Payroll (Thousand dollars)	Deduction for self-employed plans		Deduction for employee plans		Number	Net profit (less loss) (Thousand dollars)	Payroll (Thousand dollars)	Deduction for self-employed plans (Thousand dollars)	Number	Net profit (less loss) (Thousand dollars)	Payroll (Thousand dollars)	Deduction plans for employee (Thousand dollars)
				Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)								
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
All industries	55,631	1,155,910	410,362	39,809	30,478	23,433	16,607	32,200	681,765	84,300	22,684	15,821	159,609	250,838	12,828
Agriculture, forestry, and fisheries	4,911	26,010	14,988	1,653	1,062	3,350	1,087	1,563	15,334	2,961	1,003	3,259	7,785	10,279	1,002
Farms	3,901	14,579	10,378	1,061	556	2,891	986	1,011	5,680	1,173	537	2,841	7,633	8,528	926
Livestock farms	2,517	11,352	5,863	629	214	1,938	550	579	4,170	880	195	1,888	5,915	4,306	490
Other farms	1,384	3,227	4,515	432	342	953	436	(1)	(1)	(1)	(1)	953	1,718	4,222	436
Other agriculture, forestry, and fisheries	1,010	11,431	4,610	592	506	459	101	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Contract construction	4,157	43,300	78,896	1,149	395	3,014	3,516	1,144	11,215	7,903	388	3,009	31,904	70,904	3,515
Special trade contractors	3,155	30,901	50,062	798	295	2,363	1,888	793	8,001	7,013	288	2,358	22,719	42,960	1,887
Other contractors	1,002	12,399	28,834	351	100	651	1,628	(1)	(1)	(1)	(1)	651	9,185	27,944	1,628
Manufacturing	1,319	18,139	38,602	605	294	790	787	529	7,796	5,225	276	714	8,879	31,584	724
Wholesale and retail trade	7,757	114,954	77,196	4,524	2,613	3,451	2,849	4,305	72,928	12,508	2,460	3,232	35,013	60,807	2,708
Wholesale trade	3,417	72,729	30,528	2,463	1,897	1,047	1,851	2,370	54,060	3,052	1,788	955	14,084	26,355	1,774
Retail trade	4,273	40,583	44,869	2,006	697	2,392	950	1,880	17,616	8,996	653	2,265	20,539	33,113	886
Finance, insurance, and real estate	2,802	44,271	13,599	2,429	1,465	608	794	2,196	28,567	2,720	1,259	373	9,273	8,910	518
Insurance	1,780	30,540	10,375	1,538	926	410	672	1,371	18,658	1,332	778	242	7,081	7,295	413
Real estate	960	10,930	3,034	836	481	190	113	771	7,649	1,323	424	124	1,852	1,498	96
Services	33,190	893,869	159,990	28,833	24,319	11,240	6,204	21,948	541,504	52,802	16,990	4,355	57,567	43,176	3,040
Personal services	2,124	14,218	4,214	1,000	419	1,144	225	980	7,685	1,627	400	1,124	5,626	2,082	209
Business services	1,529	16,029	5,692	1,241	532	(1)	(1)	1,167	11,191	1,859	498	288	3,090	2,779	232
Medical services	21,653	734,818	107,609	19,979	19,459	7,759	3,995	13,893	433,994	41,537	12,829	1,674	32,507	11,065	1,336
Offices of physicians, surgeons, dentists, and dental surgeons	19,285	691,302	98,332	18,132	18,138	6,996	3,343	12,288	402,604	39,191	11,826	1,153	29,600	6,830	805
Other medical services	2,368	43,516	9,277	1,847	1,321	763	652	1,605	31,390	2,346	1,003	52	2,907	4,235	531
Legal services	2,988	66,005	14,886	2,608	2,010	896	790	2,092	40,945	3,587	1,516	379	6,833	6,893	508
Accounting, auditing, and bookkeeping services	1,560	18,867	3,020	1,444	660	242	152	1,318	14,615	838	560	116	1,738	598	44
Other services	3,336	43,932	24,569	2,561	1,239	838	775	2,494	33,074	3,354	1,187	774	7,773	19,759	711
Other divisions[2]	1,495	15,367	27,091	616	330	980	1,370	(1)	(1)	(1)	(1)	879	9,188	25,178	1,321

[1]Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.
[2]Includes "Mining," "Transportation, communication, electric, gas, and sanitary services," and "Nature of business not allocable."
NOTE: "Wholesale and retail trade not allocable" and "Finance" are not shown separately because of high sampling variability. However, the data are included in the appropriate totals.
Estimates are rounded and may not add to totals.
See text for explanatory statements and "Description of the Samples and Limitations of the Data."

PROPRIETORSHIPS WITH DEPRECIABLE PROPERTY

Table 2.8—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, DEPRECIATION, AND COST OF DEPRECIABLE PROPERTY, BY INDUSTRIAL GROUP AND SIZE OF BUSINESS RECEIPTS, 1965 AND 1966

Industrial group and size of business receipts	Number		Business receipts (Thousand dollars)		Depreciation (Thousand dollars)		Cost of depreciable property (Thousand dollars)	
	1965	1966	1965	1966	1965	1966	1965	1966
ALL BUSINESS RECEIPTS SIZES	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
All industrial groups	6,213,762	6,244,977	174,081,236	181,966,052	7,636,925	8,058,621	82,299,695	86,006,966
Agriculture, forestry, and fisheries	2,483,276	2,473,382	29,407,536	32,750,330	3,454,339	3,706,670	39,070,210	41,065,107
Farms	2,370,837	2,368,722	27,395,502	30,844,309	3,315,225	3,579,028	37,819,156	39,872,676
Field crop farms	855,482	852,221	8,946,088	9,520,093	1,308,239	1,331,196	13,819,441	13,912,495
Fruit, tree nut, and vegetable farms	108,212	115,802	1,728,591	1,832,635	163,704	187,457	1,980,417	2,241,038
Livestock farms	1,273,820	1,261,998	16,036,498	18,623,155	1,745,570	1,939,640	20,820,026	22,304,939
Farms, not elsewhere classified	133,323	138,701	684,325	868,426	97,712	120,735	1,199,272	1,414,204
Agricultural services and hunting and trapping	85,870	74,324	1,642,159	1,549,582	105,940	93,936	993,434	896,889
Offices of veterinarians and animal hospitals	10,727	11,850	349,875	387,655	19,855	19,402	246,082	269,749
Other agricultural services	75,143	62,474	1,292,284	1,161,927	86,085	74,534	747,352	627,140
Forestry and forestry services	6,432	9,513	91,074	134,998	9,839	11,346	67,910	88,233
Fisheries	20,137	20,823	278,801	221,441	23,335	22,360	189,710	207,309
Mining	27,180	30,517	849,751	1,028,278	84,818	95,753	842,342	1,042,216
Crude petroleum and natural gas	20,659	24,395	635,566	875,990	64,931	79,436	680,502	917,814
Other mining	6,521	6,122	214,185	152,288	19,887	16,317	161,840	124,402
Contract construction	430,691	426,449	16,662,887	16,602,940	476,436	519,640	3,746,829	3,891,631
General contractors	92,783	97,376	7,077,140	7,398,011	152,182	190,575	1,231,567	1,383,154
Special trade contractors	332,316	322,669	9,416,650	9,053,500	317,611	321,551	2,479,892	2,420,548
Plumbing, heating, and air conditioning	46,518	46,080	2,140,543	2,130,943	45,779	45,094	410,497	401,230
Electrical work	30,256	27,881	1,345,670	1,105,886	30,345	21,709	236,628	199,012
Special trade contractors, not elsewhere classified	253,918	246,681	5,898,529	5,753,375	240,530	253,823	1,826,159	1,814,383
Special trade contractors not allocable	1,624	2,027	31,908	63,296	957	925	6,608	5,923
Contractors not allocable	5,592	6,404	169,097	151,429	6,643	7,514	35,370	87,929
Manufacturing	135,793	137,587	6,627,456	6,443,060	256,701	256,875	2,473,789	2,311,872
Food and kindred products	11,880	8,166	1,183,214	1,012,214	27,376	22,402	328,668	236,992
Textile mill products	1,703	2,312	226,273	273,448	2,729	3,237	37,433	38,007
Apparel and other fabricated textile products	4,363	3,978	411,641	361,602	5,448	4,105	62,931	37,963
Lumber and wood products, except furniture	36,437	39,704	1,366,554	1,431,864	92,086	102,489	667,730	658,620
Furniture and fixtures	6,416	7,741	332,687	295,952	6,178	7,913	66,998	90,761
Printing, publishing, and allied industries	21,031	18,686	660,265	583,428	32,629	22,540	364,469	254,287
Chemicals and allied products	2,201	1,992	84,793	102,095	2,419	3,511	26,696	28,851
Leather and leather products	353	1,105	12,196	74,722	539	1,268	5,064	13,351
Stone, clay, and glass products	7,757	5,266	361,099	187,892	23,315	10,074	206,229	100,086
Primary metal industries	1,647	1,476	112,727	132,935	3,440	3,379	39,532	34,620
Fabricated metal products	6,324	9,129	396,369	410,417	10,028	13,086	109,131	149,136
Machinery, except electric	16,093	17,094	663,207	785,673	27,927	39,280	306,855	406,329
Electrical machinery, equipment, and supplies	2,606	2,538	74,032	94,721	2,438	3,247	25,641	31,493
Transportation equipment	2,252	2,108	159,286	101,065	3,296	2,590	44,075	38,951
Manufacturing industries, not elsewhere classified	13,605	15,173	556,852	548,931	16,256	16,855	174,614	182,572
Manufacturing not allocable	1,125	1,119	26,261	46,101	597	899	7,723	9,853
Transportation, communication, electric, gas, and sanitary services	210,419	213,378	4,936,407	5,207,054	517,955	506,413	3,345,297	3,445,415
Transportation	197,666	199,799	4,696,890	4,890,018	491,941	483,046	3,136,486	3,263,293
Local transportation	-	34,547	-	379,141	-	44,252	-	287,083
Trucking and warehousing	152,755	152,092	3,693,622	3,842,577	416,350	411,870	2,608,613	2,720,719
Water transportation	-	4,740	-	120,677	-	10,382	-	111,484
Air transportation	-	2,837	-	114,538	-	9,825	-	83,867
Pipeline transportation	-	(2)	-	(2)	-	(2)	-	(2)
Transportation services[1]	44,911	5,577	1,003,268	432,630	75,591	6,694	527,873	59,768
Communication, electric, gas, and sanitary services	12,753	13,579	239,517	317,036	26,014	23,367	208,811	182,122
Wholesale and retail trade	1,229,770	1,192,039	84,460,472	86,918,271	1,227,836	1,239,381	14,183,305	14,074,358
Wholesale trade	158,483	167,465	15,420,252	16,695,727	200,558	218,205	1,809,672	1,944,647
Motor vehicles and automotive equipment	7,764	8,280	619,675	763,763	9,137	8,721	93,376	84,875
Drugs, chemicals, and paints	2,853	2,740	185,801	139,619	2,478	2,970	25,168	19,358
Dry goods and apparel	5,944	5,988	404,888	443,714	6,686	5,945	44,684	36,534
Groceries and related products	28,076	27,566	4,509,059	3,843,773	38,617	40,897	354,098	352,305
Farm products—raw materials	9,313	9,394	2,463,348	3,276,848	18,869	22,918	176,139	256,226
Electrical goods	3,931	4,221	182,025	280,361	2,674	4,383	23,804	54,583
Hardware, and plumbing and heating equipment, and supplies	3,262	3,662	322,343	251,283	3,610	3,839	42,058	43,133
Machinery, equipment, and supplies	12,240	12,059	823,065	927,189	12,812	17,806	103,460	126,244
Alcoholic beverages	2,933	2,455	919,265	540,332	7,599	4,628	67,392	45,181
Lumber and construction materials	5,191	4,041	637,818	493,484	9,348	7,350	61,583	60,218
Wholesale trade, not elsewhere classified	56,817	65,685	3,887,841	5,176,225	72,966	83,083	698,459	747,204
Wholesale trade not allocable	20,159	21,374	465,124	559,136	15,762	15,665	119,451	118,786
Retail trade	1,053,385	1,012,074	67,796,617	69,113,164	1,003,036	1,003,260	12,141,755	11,927,928
Building materials, hardware, and farm equipment	46,758	44,732	3,571,864	4,200,681	56,727	62,976	657,888	688,823
Building materials dealers	18,591	18,777	1,263,899	1,362,126	26,338	29,868	267,992	286,999
Hardware stores	19,425	15,418	1,089,060	1,011,231	18,409	15,781	242,894	205,382
Farm equipment dealers	8,742	10,537	1,218,905	1,827,324	11,980	17,327	147,002	196,442
General merchandise stores	82,246	70,290	3,207,401	2,843,024	73,199	66,585	768,977	682,794
Food stores	202,790	196,601	15,511,492	15,421,792	185,094	188,225	2,383,812	2,354,490
Grocery stores, meat and fish markets, and fruit and vegetable markets	165,700	163,748	14,194,963	14,188,290	149,466	153,756	1,985,017	1,950,765
Retail bakeries	12,700	12,439	523,366	549,208	14,914	15,202	180,315	189,701
Other food stores	24,390	20,414	793,163	684,294	20,714	19,267	218,480	214,024
Automotive dealers and gasoline service stations	203,983	198,681	20,527,914	20,678,080	169,142	158,516	1,995,094	1,783,247
Automobile and truck dealers	23,428	23,273	6,125,467	5,560,685	24,718	26,048	392,154	405,893
Gasoline service stations	157,141	155,128	12,706,687	13,381,294	117,171	105,663	1,316,737	1,077,586
Tire, battery, and accessory dealers, and automotive dealers, not elsewhere classified	23,414	20,280	1,695,760	1,736,101	27,253	26,805	286,203	299,768
Apparel and accessory stores	44,669	40,420	2,625,271	2,818,022	30,928	33,078	413,704	410,642
Furniture, home furnishings, and equipment stores	59,970	54,234	3,804,626	3,472,453	58,057	55,995	637,569	644,170
Eating and drinking places	207,473	203,413	8,281,790	8,198,511	245,464	243,659	3,210,527	3,216,267
Drug stores and proprietary stores	23,815	26,460	2,496,515	2,887,095	31,776	34,400	381,270	431,584
Liquor stores	22,177	21,019	1,811,314	2,025,417	21,920	21,332	266,626	267,652
Jewelry stores	12,667	11,938	492,907	550,673	5,760	7,571	93,781	93,885
Sporting goods stores and bicycle shops	11,227	9,155	382,956	502,716	8,457	7,339	104,978	84,769
Fuel and ice dealers	11,790	10,696	494,689	588,425	15,545	16,963	140,977	141,539
Antique stores and secondhand stores	18,185	14,266	382,634	333,751	10,395	8,270	155,415	103,838
News dealers and cigar stores	10,028	9,473	328,240	378,973	6,217	6,331	61,344	46,557
Florists	15,786	15,680	462,118	570,144	14,470	14,886	159,112	184,260
Retail trade, not elsewhere classified	73,274	79,018	3,266,332	3,468,264	66,005	71,843	676,025	742,454
Retail trade not allocable	6,547	5,998	148,554	175,143	3,880	5,291	34,656	50,957
Wholesale and retail trade not allocable	17,902	12,500	1,243,603	1,109,380	24,242	17,916	231,878	201,783

Footnotes at end of table.

PROPRIETORSHIPS WITH DEPRECIABLE PROPERTY

Table 2.8—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, DEPRECIATION, AND COST OF DEPRECIABLE PROPERTY, BY INDUSTRIAL GROUP AND SIZE OF BUSINESS RECEIPTS, 1965 AND 1966—Continued

Industrial group and size of business receipts	Number		Business receipts (Thousand dollars)		Depreciation (Thousand dollars)		Cost of depreciable property (Thousand dollars)	
	1965	1966	1965	1966	1965	1966	1965	1966
ALL BUSINESS RECEIPTS SIZES—Continued	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Finance, insurance, and real estate	299,855	314,117	5,472,013	4,977,216	279,979	314,454	3,357,725	4,148,173
Finance	13,674	15,057	662,402	476,628	8,482	15,480	75,976	161,377
Banks and trust companies; and insurance, holding, and other investment companies	697	739	10,816	10,508	680	511	8,078	4,349
Credit agencies other than banks	3,850	3,223	67,073	56,452	2,480	2,962	19,986	23,281
Security brokers, dealers, and flotation companies	5,903	7,955	314,187	349,788	3,521	9,957	29,677	117,461
Commodity brokers and dealers; security and commodity exchanges, and allied services	3,224	3,140	270,326	59,880	1,801	2,050	18,235	16,286
Insurance agents, brokers, and services	98,458	98,440	1,825,281	1,871,658	59,465	61,662	494,533	506,530
Real estate	187,723	200,620	2,984,330	2,628,930	212,032	237,312	2,787,216	3,480,266
Real estate operators (except developers) and lessors of buildings	18,724	14,400	312,096	270,516	72,168	74,271	1,102,375	1,401,729
Lessors of real property other than buildings	52,386	58,374	205,477	218,363	34,767	38,030	637,771	669,546
Agents, brokers, and managers	89,788	97,011	1,212,964	1,268,191	74,124	76,640	725,001	720,250
Combinations of real estate, insurance, loans, and law offices	16,843	22,896	361,318	476,996	17,464	24,592	174,137	328,810
Other real estate	9,982	7,939	892,475	394,864	13,509	23,779	147,932	359,931
Services	1,388,797	1,439,368	25,564,713	27,635,360	1,331,348	1,406,056	15,210,949	15,872,199
Hotels, rooming houses, camps, and other lodging places	89,815	92,245	1,265,192	1,342,682	200,794	221,703	3,422,387	3,862,684
Hotels, tourist courts, and motels	40,706	43,513	864,699	853,864	132,568	146,633	2,324,136	2,571,782
Hotels	8,739	9,971	288,856	199,194	26,107	21,313	459,643	370,552
Tourist courts and motels	31,967	33,542	575,843	654,670	106,461	125,320	1,864,493	2,201,230
Other lodging places	49,109	48,732	400,493	488,818	68,226	75,070	1,098,251	1,290,902
Personal services	334,342	351,872	4,094,437	4,503,134	257,852	276,050	2,801,013	3,041,156
Laundries, laundry services, cleaning and dyeing plants	65,451	70,924	1,311,503	1,450,020	122,884	128,664	1,135,467	1,259,335
Photographic studios	19,700	22,514	306,701	315,398	14,607	17,692	137,054	173,244
Beauty and barber shops	205,492	209,457	1,724,810	1,927,242	66,406	71,503	819,690	796,151
Shoe repair shops, shoe shine parlors, and hat cleaning shops	10,299	11,618	95,927	115,844	3,208	4,344	38,007	51,422
Funeral service and crematories	11,772	11,332	550,168	573,869	43,410	46,363	577,004	667,117
Other personal services	21,628	26,027	105,328	120,761	7,337	7,484	93,791	93,887
Business services	130,543	131,728	2,039,072	2,310,006	113,314	131,187	952,657	1,028,438
Advertising	8,972	10,473	412,717	410,346	7,330	13,795	66,362	112,100
Services to dwellings and other buildings	22,060	27,416	261,295	375,292	14,895	17,418	97,330	115,366
Other business services	99,511	93,839	1,365,060	1,524,368	91,089	99,974	788,965	800,972
Automobile and other repair services	212,612	219,363	3,623,201	3,791,512	147,699	158,820	1,442,504	1,517,865
Automobile parking, repair, and services	96,191	96,159	2,304,321	2,324,450	86,588	96,270	899,191	943,345
Automobile parking	1,414	2,211	44,552	70,837	887	3,682	12,846	39,035
Automobile repair shops	81,996	79,555	2,022,919	1,976,185	57,668	52,632	679,723	630,152
Other automobile services, except repair	12,781	14,393	236,850	277,428	28,033	39,956	206,622	274,158
Repair services, except automobile	116,421	123,204	1,318,880	1,467,062	61,111	62,550	543,313	574,520
Amusement and recreation services	72,473	77,776	1,138,156	1,067,189	133,709	106,339	1,300,954	925,978
Motion pictures	4,168	5,631	99,342	116,100	6,676	6,607	84,823	65,696
Motion picture production, distribution, and related services	1,950	4,012	29,524	65,608	2,204	4,228	19,697	34,372
Motion picture theaters	2,218	1,619	69,818	50,492	4,472	2,379	65,126	31,324
Bowling alleys and billiard and pool parlors	6,887	6,695	186,396	148,754	18,505	13,407	282,974	164,952
Other amusement and recreation services	61,418	65,450	852,418	802,335	108,528	86,325	933,157	695,330
Medical services	273,474	283,162	9,412,520	10,227,565	332,509	352,138	3,770,702	3,944,190
Medical and dental laboratories	5,201	6,061	140,711	181,386	4,592	5,161	36,860	43,917
Offices of physicians and surgeons	130,401	133,552	5,346,085	5,754,071	175,859	178,984	1,842,326	1,802,960
Offices of dentists and dental surgeons	72,076	73,235	2,474,493	2,622,804	82,691	88,492	1,009,812	1,035,693
Offices of osteopathic physicians	8,355	5,970	230,252	204,479	10,443	7,669	106,397	85,322
Offices of chiropractors	13,530	12,986	167,484	173,129	12,005	11,392	165,523	143,949
Registered and practical nurses	8,413	8,056	45,956	38,826	3,417	3,142	26,086	17,327
Hospitals, sanatoria, and convalescent and rest homes	11,452	14,666	414,817	521,315	23,726	34,527	364,983	570,625
Other medical services	24,046	28,636	592,722	731,555	19,776	22,771	218,715	244,397
Educational services	52,680	49,300	279,899	262,878	21,667	19,638	299,984	269,298
Legal services	79,997	83,591	1,892,981	2,105,697	57,432	62,103	503,775	509,871
Engineering and architectural services	31,538	34,004	781,092	904,566	22,581	27,023	210,222	237,447
Accounting, auditing, and bookkeeping services	69,818	68,558	657,081	651,065	27,636	28,888	284,589	272,670
Other services	41,505	47,769	381,082	469,066	16,155	22,167	222,162	262,602
Nature of business not allocable	7,981	18,140	100,001	403,543	7,513	13,379	69,249	155,995

Footnotes at end of table.

PROPRIETORSHIPS WITH DEPRECIABLE PROPERTY

Table 2.8—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, DEPRECIATION, AND COST OF DEPRECIABLE PROPERTY, BY INDUSTRIAL GROUP AND SIZE OF BUSINESS RECEIPTS, 1965 AND 1966—Continued

Industrial group and size of business receipts	Number		Business receipts (Thousand dollars)		Depreciation (Thousand dollars)		Cost of depreciable property (Thousand dollars)	
	1965	1966	1965	1966	1965	1966	1965	1966
BUSINESS RECEIPTS UNDER $10,000	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
All industrial groups	3,243,487	3,144,483	12,039,608	11,576,666	1,775,943	1,726,382	20,701,618	19,334,473
Agriculture, forestry, and fisheries	1,676,871	1,576,134	5,946,781	5,481,689	1,092,567	1,030,734	13,129,237	12,070,623
Farms	1,601,443	1,507,441	5,691,888	5,243,592	1,050,350	994,156	12,769,341	11,765,689
Field crop farms	590,805	565,135	2,204,243	2,003,487	391,089	366,296	4,668,645	4,410,110
Fruit, tree nut, and vegetable farms	72,248	74,129	210,850	229,455	49,502	50,988	663,217	603,498
Livestock farms	817,797	746,870	3,124,521	2,857,988	551,243	510,584	6,681,784	5,970,816
Farms, not elsewhere classified	120,593	121,307	152,274	152,662	58,516	66,288	755,695	781,265
Agricultural services and hunting and trapping	56,422	45,857	196,101	158,890	31,446	24,344	271,226	203,763
Offices of veterinarians and animal hospitals	1,424	2,197	6,911	7,875	1,016	756	10,987	8,129
Other agricultural services	54,998	43,660	189,190	151,015	30,430	23,588	260,239	195,634
Forestry and forestry services	4,607	7,588	12,574	22,264	2,388	3,358	19,951	24,066
Fisheries	14,399	15,248	46,218	56,943	8,383	8,876	68,719	77,105
Mining	15,427	19,085	43,189	48,852	10,364	12,471	100,271	110,993
Crude petroleum and natural gas	12,501	15,246	35,993	41,197	7,368	9,805	84,672	93,407
Other mining	2,926	3,839	7,196	7,655	2,996	2,666	15,599	17,586
Contract construction	184,975	170,685	766,515	713,210	70,630	70,904	545,918	497,887
General contractors	22,981	19,787	106,514	93,331	11,127	10,216	99,161	81,209
Special trade contractors	159,780	148,130	648,920	608,392	57,955	59,568	437,217	409,672
Plumbing, heating, and air conditioning	10,633	11,791	48,388	58,608	3,154	3,558	30,665	34,243
Electrical work	7,692	10,610	39,384	43,156	2,521	3,486	20,391	25,352
Special trade contractors, not elsewhere classified	140,524	124,821	556,404	504,412	52,032	52,245	384,416	348,438
Special trade contractors not allocable	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Contractors not allocable	2,214	2,768	11,081	11,487	1,548	1,120	9,540	7,006
Manufacturing	53,668	53,776	197,834	215,903	24,824	28,126	210,211	239,758
Food and kindred products	2,488	1,172	13,565	4,215	1,424	570	14,533	9,759
Textile mill products	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Apparel and other fabricated textile products	1,075	(2)	2,495	(2)	198	(2)	5,928	(2)
Lumber and wood products, except furniture	15,949	17,204	65,188	75,684	9,079	13,485	58,008	80,272
Furniture and fixtures	2,642	3,078	9,844	11,897	822	1,083	8,018	11,062
Printing, publishing, and allied industries	8,078	7,022	30,827	29,079	4,421	2,974	34,512	35,738
Chemicals and allied products	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Leather and leather products	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Stone, clay, and glass products	3,402	2,597	8,234	7,955	1,566	761	10,846	8,416
Primary metal industries	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Fabricated metal products	2,152	2,919	6,489	12,090	663	1,205	7,026	13,631
Machinery, except electric	6,797	7,089	28,408	28,483	3,792	3,902	39,627	36,396
Electrical machinery, equipment, and supplies	1,484	831	4,429	2,089	409	220	5,407	1,789
Transportation equipment	(2)	1,225	(2)	3,841	(2)	400	(2)	6,102
Manufacturing industries, not elsewhere classified	6,217	7,496	19,114	24,592	1,501	2,551	16,151	26,546
Manufacturing not allocable	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Transportation, communication, electric, gas, and sanitary services	105,663	104,427	499,076	490,924	82,315	84,359	528,989	516,062
Transportation	98,102	96,664	464,959	465,260	77,947	81,453	491,188	495,888
Local transportation	-	25,756	-	121,936	-	17,646	-	97,440
Trucking and warehousing	66,994	65,367	324,777	327,941	54,733	59,034	346,154	347,186
Water transportation	-	2,502	-	6,314	-	2,611	-	33,586
Air transportation	-	889	-	1,750	-	608	-	8,964
Pipeline transportation	-	(2)	-	(2)	-	(2)	-	(2)
Transportation services[1]	31,108	2,149	140,182	7,316	23,214	1,551	145,034	8,692
Communication, electric, gas, and sanitary services	7,561	7,763	34,117	25,664	4,368	2,906	37,801	20,174
Wholesale and retail trade	248,592	227,213	1,117,188	992,814	90,462	82,412	1,110,508	871,765
Wholesale trade	40,591	44,505	186,210	189,879	19,082	21,508	160,737	152,228
Motor vehicles and automotive equipment	765	1,666	2,616	7,315	140	389	819	4,333
Drugs, chemicals, and paints	1,610	1,171	6,584	4,193	659	523	4,521	2,746
Dry goods and apparel	1,205	1,692	8,056	8,029	548	1,030	4,095	5,183
Groceries and related products	4,547	4,196	21,856	16,972	1,704	2,898	13,077	22,896
Farm products—raw materials	1,367	1,690	5,783	6,762	765	861	6,380	6,608
Electrical goods	1,704	(2)	7,521	(2)	552	(2)	2,977	(2)
Hardware, and plumbing and heating equipment, and supplies	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Machinery, equipment, and supplies	1,150	2,480	5,065	12,185	313	1,148	3,021	7,636
Alcoholic beverages	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Lumber and construction materials	1,291	(2)	7,747	(2)	736	(2)	4,342	(2)
Wholesale trade, not elsewhere classified	17,643	19,456	75,682	75,008	8,384	9,476	79,193	66,437
Wholesale trade not allocable	8,700	9,374	41,404	45,708	5,135	4,117	41,620	28,538
Retail trade	201,723	179,565	907,510	790,565	67,768	59,265	924,587	694,158
Building materials, hardware, and farm equipment	6,022	6,011	27,720	34,165	1,961	2,530	19,083	25,014
Building materials dealers	3,335	3,327	14,140	18,849	1,212	1,798	10,054	15,866
Hardware stores	1,606	2,127	9,974	12,876	520	538	4,187	7,099
Farm equipment dealers	1,081	(2)	3,606	(2)	229	(2)	4,842	(2)
General merchandise stores	30,726	25,624	105,126	85,139	11,783	8,328	112,559	75,153
Food stores	24,251	22,330	122,570	110,175	5,756	5,115	117,461	73,881
Grocery stores, meat and fish markets, and fruit and vegetable markets	15,361	15,336	82,720	78,128	3,392	3,163	86,054	42,475
Retail bakeries	2,001	2,157	9,095	10,311	646	704	8,307	9,271
Other food stores	6,889	4,837	30,755	21,736	1,718	1,248	23,100	22,135
Automotive dealers and gasoline service stations	19,885	16,185	94,246	74,204	5,719	5,165	76,260	62,332
Automobile and truck dealers	2,354	1,726	11,656	7,742	472	489	5,256	5,997
Gasoline service stations	11,798	11,050	65,220	51,346	3,206	3,094	48,113	40,890
Tire, battery, and accessory dealers, and automotive dealers, not elsewhere classified	5,733	3,409	17,370	15,116	2,041	1,582	22,891	15,445
Apparel and accessory stores	7,879	4,941	36,748	24,862	1,562	1,859	23,062	16,793
Furniture, home furnishings, and equipment stores	13,483	12,611	60,110	58,550	5,106	4,685	48,730	47,379
Eating and drinking places	37,650	32,683	202,650	193,209	15,134	12,773	269,728	193,999
Drug stores and proprietary stores	1,103	(2)	5,114	(2)	480	(2)	6,291	(2)
Liquor stores	1,213	(2)	6,757	(2)	197	(2)	3,652	(2)
Jewelry stores	2,816	2,228	13,547	13,649	555	611	18,353	9,071
Sporting goods stores and bicycle shops	4,249	3,228	16,942	10,217	900	1,108	9,079	14,143
Fuel and ice dealers	4,139	2,626	19,064	10,804	2,373	1,374	16,369	9,749
Antique stores and secondhand stores	9,626	8,352	45,870	31,314	2,911	2,863	66,508	34,504
News dealers and cigar stores	3,262	2,162	15,414	13,063	973	1,022	7,627	7,281
Florists	5,017	3,079	17,825	12,217	1,821	1,026	19,390	13,665
Retail trade, not elsewhere classified	27,183	34,211	102,584	105,452	8,997	8,976	101,098	94,863
Retail trade not allocable	3,219	2,125	15,223	8,231	1,540	753	9,337	7,684
Wholesale and retail trade not allocable	6,278	3,143	23,468	12,370	3,612	1,639	25,184	25,379

Footnotes at end of table.

PROPRIETORSHIPS WITH DEPRECIABLE PROPERTY

Table 2.8—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, DEPRECIATION, AND COST OF DEPRECIABLE PROPERTY, BY INDUSTRIAL GROUP AND SIZE OF BUSINESS RECEIPTS, 1965 AND 1966—Continued

Industrial group and size of business receipts	Number		Business receipts (Thousand dollars)		Depreciation (Thousand dollars)		Cost of depreciable property (Thousand dollars)	
	1965	1966	1965	1966	1965	1966	1965	1966
BUSINESS RECEIPTS UNDER $10,000--Continued	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Finance, insurance, and real estate	187,926	193,254	709,135	697,002	96,679	100,254	1,219,700	1,146,210
Finance	7,096	7,635	28,557	28,141	2,933	3,734	27,770	35,052
Banks and trust companies; and insurance, holding, and other investment companies	(2)	480	(2)	1,983	(2)	269	(2)	2,810
Credit agencies other than banks	1,862	1,491	7,369	5,722	796	827	7,233	5,461
Security brokers, dealers, and flotation companies	3,022	3,956	12,969	12,296	1,045	1,800	9,898	17,509
Commodity brokers and dealers; security and commodity exchanges, and allied services	1,762	1,708	5,782	8,140	766	838	6,903	9,272
Insurance agents, brokers, and service	51,977	45,223	236,615	194,407	19,842	16,680	175,882	130,981
Real estate	128,853	140,396	443,963	474,454	73,904	79,840	1,016,048	980,177
Real estate operators (except developers) and lessors of buildings	12,911	9,942	38,876	33,893	11,993	11,163	261,295	200,999
Lessors of real property other than buildings	48,041	53,597	126,237	135,154	24,444	27,904	451,553	484,846
Agents, brokers, and managers	58,602	62,914	239,658	243,485	31,886	33,666	250,353	222,502
Combinations of real estate, insurance, loans, and law offices	6,922	11,358	31,089	53,056	3,795	5,122	30,209	55,944
Other real estate	2,377	2,585	8,103	8,866	1,786	1,985	22,638	15,886
Services	765,112	788,667	2,741,242	2,904,003	305,537	311,884	3,833,050	3,824,380
Hotels, rooming houses, camps, and other lodging places	56,039	57,047	220,344	220,354	52,683	54,903	997,937	1,076,682
Hotels, tourist courts, and motels	18,121	21,361	91,387	98,996	24,267	26,328	488,422	560,136
Hotels	3,075	4,708	15,180	27,344	2,828	4,227	62,156	66,200
Tourist courts and motels	15,046	16,653	76,207	71,652	21,439	22,101	426,266	493,936
Other lodging places	37,918	35,686	128,957	121,358	28,416	28,575	509,515	516,546
Personal services	229,304	237,565	873,915	949,685	72,277	72,422	868,610	865,318
Laundries, laundry services, cleaning and dyeing plants	29,383	31,489	145,528	164,765	26,698	27,538	251,871	306,192
Photographic studios	12,750	14,334	25,274	36,651	4,261	4,929	36,636	51,374
Beauty and barber shops	159,855	159,534	614,778	645,866	33,745	33,084	465,984	416,278
Shoe repair shops, shoe shine parlors, and hat cleaning shops	7,109	7,490	33,835	40,124	1,272	1,803	18,956	23,816
Funeral service and crematories	1,282	(2)	6,609	(2)	1,102	(2)	20,997	(2)
Other personal services	18,925	23,503	47,891	58,072	5,199	4,438	74,166	59,920
Business services	88,650	86,056	296,075	301,749	38,345	38,860	333,720	282,711
Advertising	3,965	3,839	14,185	11,083	1,462	1,293	14,554	10,403
Services to dwellings and other buildings	15,670	18,499	61,138	78,289	5,856	7,302	39,093	39,489
Other business services	69,015	63,718	220,752	212,377	31,027	30,265	280,073	232,819
Automobile and other repair services	120,705	126,949	458,426	497,413	41,179	45,389	427,676	457,436
Automobile parking, repair, and services	40,713	43,769	179,817	191,235	16,142	19,202	177,471	191,888
Automobile parking	756	(2)	2,994	(2)	190	(2)	2,532	(2)
Automobile repair shops	32,027	34,311	149,621	154,904	9,788	11,408	115,156	119,171
Other automobile services, except repair	7,930	8,343	27,202	33,451	6,164	7,658	59,783	70,842
Repair services, except automobile	79,992	83,180	278,609	306,178	25,037	26,187	250,205	265,548
Amusement and recreation services	46,964	53,535	137,604	160,437	28,645	24,098	290,009	216,327
Motion pictures	1,676	3,063	6,267	10,240	1,247	1,485	13,082	11,516
Motion picture production, distribution, and related services	1,128	2,605	3,740	7,313	1,081	1,286	12,061	8,874
Motion picture theaters	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Bowling alleys and billiard and pool parlors	2,158	2,771	8,046	11,283	720	1,204	6,765	13,290
Other amusement and recreation services	43,130	47,701	123,291	138,914	26,678	21,409	270,162	191,521
Medical services	54,155	54,718	257,850	246,950	23,776	24,957	299,746	306,987
Medical and dental laboratories	1,648	1,841	6,919	7,186	424	422	4,666	6,354
Offices of physicians and surgeons	15,736	16,526	74,238	80,280	7,756	9,716	90,180	100,602
Offices of dentists and dental surgeons	8,470	6,873	49,046	34,294	3,960	2,544	53,014	49,883
Offices of osteopathic physicians	2,126	574	12,186	2,904	1,579	284	13,107	4,138
Offices of chiropractors	6,704	6,474	34,996	34,439	3,072	2,990	47,437	38,541
Registered and practical nurses	7,726	7,891	29,401	34,885	2,862	2,976	20,073	15,561
Hospitals, sanatoria, and convalescent and rest homes	4,544	5,338	22,159	22,314	2,324	2,871	42,696	52,634
Other medical services	7,201	9,201	28,905	30,648	1,799	3,154	28,573	39,274
Educational services	47,161	44,807	115,770	113,697	13,625	13,126	192,397	189,767
Legal services	26,192	25,610	125,201	111,505	10,302	9,208	100,608	85,630
Engineering and architectural services	15,825	17,414	52,290	61,638	6,126	6,162	67,864	64,575
Accounting, auditing, and bookkeeping services	49,138	47,887	132,100	130,484	10,735	10,458	125,953	117,643
Other services	30,979	37,079	71,667	110,091	7,844	12,301	128,530	161,304
Nature of business not allocable	5,253	11,242	18,648	32,269	2,565	5,238	23,734	56,795

Footnotes at end of table.

PROPRIETORSHIPS WITH DEPRECIABLE PROPERTY

Table 2.8—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, DEPRECIATION, AND COST OF DEPRECIABLE PROPERTY, BY INDUSTRIAL GROUP AND SIZE OF BUSINESS RECEIPTS, 1965 AND 1966—Continued

Industrial group and size of business receipts	Number		Business receipts (Thousand dollars)		Depreciation (Thousand dollars)		Cost of depreciable property (Thousand dollars)	
	1965	1966	1965	1966	1965	1966	1965	1966
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
BUSINESS RECEIPTS $10,000 UNDER $25,000								
All industrial groups	1,369,302	1,409,925	22,192,372	22,926,605	1,916,361	1,975,297	20,521,404	20,738,659
Agriculture, forestry, and fisheries	553,928	587,931	8,707,883	9,348,715	1,140,443	1,175,038	12,851,891	13,040,196
Farms	534,272	570,053	8,384,939	9,047,331	1,108,791	1,147,791	12,595,483	12,818,281
Field crop farms	189,480	193,969	2,947,229	3,058,887	430,307	425,537	4,499,139	4,313,038
Fruit, tree nut, and vegetable farms	18,593	23,313	295,536	374,215	31,698	42,799	400,255	510,931
Livestock farms	319,825	343,081	5,028,150	5,464,041	633,165	660,311	7,551,517	7,767,787
Farms, not elsewhere classified	6,374	9,690	114,024	150,188	13,621	19,144	144,572	226,525
Agricultural services and hunting and trapping	15,310	13,371	251,107	229,084	25,131	20,570	206,764	163,094
Offices of veterinarians and animal hospitals	4,050	2,766	71,923	49,436	4,984	3,095	64,231	40,748
Other agricultural services	11,260	10,605	179,184	179,648	20,147	17,475	142,533	122,346
Forestry and forestry services	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Fisheries	3,600	4,035	58,634	64,559	4,789	5,933	40,103	54,532
Mining	4,303	5,592	69,449	89,450	7,818	13,046	70,489	120,246
Crude petroleum and natural gas	3,042	4,673	49,108	76,334	5,157	11,229	54,356	107,350
Other mining	1,261	919	20,341	13,116	2,661	1,817	16,133	12,896
Contract construction	95,864	105,599	1,597,951	1,755,157	85,957	96,232	663,358	688,865
General contractors	19,663	23,753	338,616	414,149	22,423	25,655	160,730	182,067
Special trade contractors	74,855	80,275	1,240,021	1,314,391	62,645	67,626	497,429	485,110
Plumbing, heating, and air conditioning	13,453	12,150	225,493	206,891	7,754	6,870	78,728	54,742
Electrical work	9,102	6,153	160,368	101,053	4,964	2,752	36,988	25,752
Special trade contractors, not elsewhere classified	51,813	61,571	844,969	1,001,868	49,452	57,780	378,119	402,972
Special trade contractors not allocable	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Contractors not allocable	1,346	1,571	19,314	26,617	889	2,951	5,199	21,688
Manufacturing	27,751	29,403	477,430	483,689	36,094	34,664	318,383	328,835
Food and kindred products	1,698	(2)	29,621	(2)	1,632	(2)	18,597	(2)
Textile mill products	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Apparel and other fabricated textile products	979	747	16,447	14,380	655	242	5,124	2,908
Lumber and wood products, except furniture	9,800	8,120	172,978	126,080	18,373	14,789	136,518	107,904
Furniture and fixtures	1,220	(2)	23,243	(2)	1,021	(2)	8,793	(2)
Printing, publishing, and allied industries	5,657	5,157	94,444	85,194	6,382	5,033	64,859	52,356
Chemicals and allied products	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Leather and leather products	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Stone, clay, and glass products	888	(2)	13,668	(2)	487	(2)	13,380	(2)
Primary metal industries	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Fabricated metal products	612	2,780	11,406	43,787	200	1,738	3,954	20,773
Machinery, except electric	2,661	2,543	43,576	41,599	3,352	3,695	27,358	48,510
Electrical machinery, equipment, and supplies	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Transportation equipment	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Manufacturing industries, not elsewhere classified	2,210	3,977	38,178	71,871	2,457	3,314	23,185	30,295
Manufacturing not allocable	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Transportation, communication, electric, gas, and sanitary services	63,826	66,314	1,017,159	1,066,659	134,586	143,943	797,377	860,357
Transportation	61,225	63,484	975,983	1,021,552	130,768	140,259	762,176	830,055
Local transportation	-	6,486	-	97,733	-	9,697	-	49,541
Trucking and warehousing	53,914	54,152	860,351	875,145	120,113	125,284	669,703	730,648
Water transportation	-	1,099	-	20,000	-	2,123	-	17,117
Air transportation	-	(2)	-	(2)	-	(2)	-	(2)
Pipeline transportation	-	-	-	-	-	-	-	-
Transportation services[1]	7,311	1,035	115,632	17,761	10,655	638	92,473	4,721
Communication, electric, gas, and sanitary services	2,601	2,830	41,176	45,107	3,818	3,684	35,201	30,302
Wholesale and retail trade	256,899	233,726	4,373,653	4,003,238	146,708	134,587	1,675,541	1,547,984
Wholesale trade	35,953	33,699	579,195	555,795	27,369	25,819	206,717	194,372
Motor vehicles and automotive equipment	1,393	1,510	21,924	24,080	846	801	7,531	3,547
Drugs, chemicals, and paints	(2)	908	(2)	14,304	(2)	442	(2)	1,989
Dry goods and apparel	1,941	1,558	32,403	25,981	1,662	1,601	8,100	6,715
Groceries and related products	3,685	3,880	60,103	67,255	2,312	2,869	19,331	27,786
Farm products—raw materials	1,607	1,019	21,744	15,340	789	1,334	9,535	16,886
Electrical goods	1,089	889	19,035	12,932	546	586	4,284	7,928
Hardware, and plumbing and heating equipment, and supplies	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Machinery, equipment, and supplies	3,414	1,799	55,226	27,815	2,295	1,153	18,546	10,656
Alcoholic beverages	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Lumber and construction materials	1,099	1,035	19,085	19,087	837	1,162	7,102	5,821
Wholesale trade, not elsewhere classified	14,939	14,429	240,140	239,872	12,197	11,266	92,667	75,133
Wholesale trade not allocable	6,030	5,864	96,120	96,097	5,217	4,289	34,279	32,178
Retail trade	216,758	197,915	3,725,095	3,413,641	115,867	107,713	1,448,910	1,344,780
Building materials, hardware, and farm equipment	10,515	8,525	168,763	156,426	6,131	5,315	60,405	60,686
Building materials dealers	4,636	4,674	73,073	86,965	3,265	2,938	22,337	34,972
Hardware stores	4,617	2,886	75,955	50,374	2,008	835	27,609	12,623
Farm equipment dealers	1,262	965	19,735	19,087	858	1,542	10,459	13,091
General merchandise stores	16,559	13,554	278,541	224,053	9,235	8,668	98,143	87,529
Food stores	38,422	39,120	684,862	673,940	15,547	17,165	209,139	216,854
Grocery stores, meat and fish markets, and fruit and vegetable markets	28,633	30,121	511,247	525,197	9,307	11,450	137,574	144,935
Retail bakeries	3,641	2,809	66,347	46,668	2,308	1,567	24,995	24,192
Other food stores	6,148	6,190	107,268	102,075	3,932	4,148	46,570	47,727
Automotive dealers and gasoline service stations	25,829	23,331	452,269	398,648	9,795	8,249	115,631	94,307
Automobile and truck dealers	2,339	3,411	40,339	53,904	811	1,392	11,808	15,649
Gasoline service stations	19,579	16,497	347,006	284,232	6,891	4,693	82,948	59,243
Tire, battery, and accessory dealers, and automotive dealers, not elsewhere classified	3,911	3,423	64,924	60,512	2,093	2,164	20,875	19,415
Apparel and accessory stores	8,398	6,270	143,926	100,847	3,244	2,136	41,109	32,016
Furniture, home furnishings, and equipment stores	12,731	9,585	220,122	167,218	6,786	5,044	66,650	52,323
Eating and drinking places	62,337	61,320	1,075,577	1,072,252	41,446	41,092	594,183	577,977
Drug stores and proprietary stores	1,553	1,760	26,508	31,848	433	528	9,428	10,984
Liquor stores	3,755	2,027	66,741	35,840	1,991	751	37,945	16,010
Jewelry stores	3,520	2,817	61,346	49,850	927	940	18,655	17,156
Sporting goods stores and bicycle shops	2,304	2,107	39,018	37,484	1,810	835	21,357	17,968
Fuel and ice dealers	2,689	1,812	43,503	31,756	2,432	1,329	17,965	10,644
Antique stores and secondhand stores	5,217	2,580	85,190	44,744	3,481	1,579	38,593	19,846
News dealers and cigar stores	2,655	2,062	45,315	37,153	1,224	930	5,980	6,448
Florists	4,228	5,088	64,868	81,917	2,820	2,822	28,751	29,844
Retail trade, not elsewhere classified	14,830	13,870	248,258	234,682	7,845	9,009	79,111	80,717
Retail trade not allocable	1,216	2,087	20,288	34,983	720	1,321	5,865	13,471
Wholesale and retail trade not allocable	4,188	2,112	69,363	33,802	3,472	1,055	19,914	8,832

Footnotes at end of table.

PROPRIETORSHIPS WITH DEPRECIABLE PROPERTY

Table 2.8—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, DEPRECIATION, AND COST OF DEPRECIABLE PROPERTY, BY INDUSTRIAL GROUP AND SIZE OF BUSINESS RECEIPTS, 1965 AND 1966—Continued

Industrial group and size of business receipts	Number		Business receipts (Thousand dollars)		Depreciation (Thousand dollars)		Cost of depreciable property (Thousand dollars)	
	1965	1966	1965	1966	1965	1966	1965	1966
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
BUSINESS RECEIPTS $10,000 UNDER $25,000--Continued								
Finance, insurance, and real estate	64,983	74,364	1,043,994	1,142,032	59,251	66,558	662,161	783,151
Finance	3,950	4,082	63,000	62,312	2,339	3,231	19,229	29,725
Banks and trust companies; and insurance, holding, and other investment companies	179	(2)	2,760	(2)	130	(2)	968	(2)
Credit agencies other than banks	1,229	1,085	19,576	15,276	812	758	4,567	5,902
Security brokers, dealers, and flotation companies	1,718	1,874	28,427	30,099	962	1,749	6,987	20,603
Commodity brokers and dealers; security and commodity exchanges, and allied services	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Insurance agents, brokers, and service	28,646	34,898	464,882	549,136	18,578	22,750	142,012	187,415
Real estate	32,387	35,384	516,112	530,584	38,334	40,577	500,920	566,011
Real estate operators (except developers) and lessors of buildings	2,788	2,116	43,390	32,428	7,551	8,983	139,020	184,127
Lessors of real property other than buildings	3,752	4,097	55,870	54,787	7,829	6,863	144,422	130,668
Agents, brokers, and managers	18,778	21,412	293,888	326,557	16,443	18,213	161,950	174,028
Combinations of real estate, insurance, loans, and law offices	5,511	6,212	96,374	92,006	5,074	4,834	43,854	47,336
Other real estate	1,558	1,547	26,590	24,806	1,437	1,684	11,674	29,852
Services	300,324	304,098	4,883,250	4,988,043	302,838	309,338	3,463,929	3,350,047
Hotels, rooming houses, camps, and other lodging places	20,424	19,687	309,779	308,415	57,729	53,938	1,003,761	974,155
Hotels, tourist courts, and motels	12,386	12,391	189,463	196,491	35,584	35,786	671,282	654,469
Hotels	2,293	2,756	36,375	42,765	5,043	3,776	105,387	67,026
Tourist courts and motels	10,093	9,635	153,088	153,726	30,541	32,010	565,895	587,443
Other lodging places	8,038	7,296	120,316	111,924	22,145	18,152	332,479	319,686
Personal services	65,703	69,703	1,048,039	1,113,640	65,767	67,590	632,491	656,427
Laundries, laundry services, cleaning and dyeing plants	20,972	23,298	335,597	378,228	36,313	38,103	311,638	333,470
Photographic studios	3,972	4,642	67,672	75,920	4,481	5,154	41,050	36,677
Beauty and barber shops	33,115	33,865	518,257	539,192	16,901	16,619	187,637	174,690
Shoe repair shops, shoe shine parlors, and hat cleaning shops	2,631	3,662	43,650	53,155	1,218	2,063	11,226	22,552
Funeral service and crematories	2,842	2,620	49,296	44,159	5,235	4,786	65,122	73,838
Other personal services	2,171	1,616	33,567	22,986	1,619	865	15,818	15,200
Business services	22,641	24,226	357,137	385,638	20,868	26,075	166,553	207,178
Advertising	2,116	2,809	35,928	51,881	1,340	3,142	12,721	35,204
Services to dwellings and other buildings	3,940	5,684	61,274	88,675	3,847	4,705	21,114	26,443
Other business services	16,585	15,733	259,935	245,082	15,681	18,228	132,718	145,531
Automobile and other repair services	50,753	52,998	802,666	851,615	36,268	40,405	342,391	332,560
Automobile parking, repair, and services	27,603	26,473	447,743	423,071	19,894	22,832	216,064	188,359
Automobile parking	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Automobile repair shops	25,162	22,301	405,684	359,372	14,681	11,782	179,783	118,827
Other automobile services, except repair	2,234	3,848	38,583	59,039	5,156	10,836	35,580	68,400
Repair services, except automobile	23,150	26,525	354,923	428,544	16,374	17,573	126,327	144,201
Amusement and recreation services	13,707	12,601	217,217	202,416	24,463	23,531	236,316	167,240
Motion pictures	1,310	1,057	19,321	17,396	1,759	724	18,042	7,030
Motion picture production, distribution, and related services	(2)	624	(2)	9,465	(2)	428	(2)	2,963
Motion picture theaters	888	433	14,370	7,931	1,365	296	16,680	4,067
Bowling alleys and billiard and pool parlors	1,995	1,638	34,671	25,825	4,398	2,518	71,725	20,926
Other amusement and recreation services	10,402	9,906	163,225	159,195	18,306	20,289	146,549	139,284
Medical services	65,992	65,747	1,147,366	1,156,240	56,809	56,967	683,188	660,772
Medical and dental laboratories	2,021	1,998	31,678	33,071	1,318	1,075	12,124	8,585
Offices of physicians and surgeons	27,992	24,286	496,292	432,308	27,197	20,969	311,146	227,957
Offices of dentists and dental surgeons	18,808	20,875	341,880	376,822	11,892	17,025	165,686	200,758
Offices of osteopathic physicians	2,426	1,832	40,484	27,371	2,014	1,387	20,203	17,202
Offices of chiropractors	5,777	4,735	90,787	74,438	6,652	4,710	87,912	54,725
Registered and practical nurses	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Hospitals, sanatoria, and convalescent and rest homes	1,880	3,561	30,822	65,317	2,747	6,557	39,324	101,031
Other medical services	6,696	8,310	110,479	145,028	4,812	5,144	45,657	49,458
Educational services	3,622	2,981	55,647	42,415	3,462	1,833	53,936	27,481
Legal services	28,333	28,631	480,787	491,204	18,259	18,565	162,444	146,724
Engineering and architectural services	8,073	7,064	134,144	110,569	5,572	6,304	45,574	45,923
Accounting, auditing, and bookkeeping services	14,063	14,156	223,819	221,714	9,202	9,493	88,272	81,072
Other services	7,013	6,304	106,649	104,177	4,439	4,637	49,003	50,515
Nature of business not allocable	1,424	2,898	21,603	49,622	2,666	1,891	18,275	18,978

Footnotes at end of table.

PROPRIETORSHIPS WITH DEPRECIABLE PROPERTY

Table 2.8—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, DEPRECIATION, AND COST OF DEPRECIABLE PROPERTY, BY INDUSTRIAL GROUP AND SIZE OF BUSINESS RECEIPTS, 1965 AND 1966—Continued

Industrial group and size of business receipts	Number		Business receipts (Thousand dollars)		Depreciation (Thousand dollars)		Cost of depreciable property (Thousand dollars)	
	1965	1966	1965	1966	1965	1966	1965	1966
BUSINESS RECEIPTS $25,000 UNDER $50,000	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
All industrial groups	785,824	822,408	27,802,317	29,021,574	1,465,368	1,606,364	15,593,200	16,722,324
Agriculture, forestry, and fisheries	174,588	213,702	5,938,031	7,227,841	653,218	789,400	7,114,269	8,405,556
Farms	165,129	e 203,426	5,589,731	6,872,438	628,691	765,650	6,891,639	8,165,726
Field crop farms	54,248	69,707	1,849,863	2,326,485	258,035	307,504	2,500,794	2,969,411
Fruit, tree nut, and vegetable farms	10,622	10,149	364,677	352,500	32,433	28,822	351,456	355,358
Livestock farms	96,654	119,151	3,246,502	4,027,027	328,194	414,072	3,920,338	4,661,909
Farms, not elsewhere classified	3,605	4,419	128,689	166,426	10,029	15,252	119,051	179,048
Agricultural services and hunting and trapping	7,509	8,681	279,858	302,809	15,049	18,544	156,586	197,279
Offices of veterinarians and animal hospitals	3,395	4,685	126,416	160,212	6,610	8,081	86,984	111,352
Other agricultural services	4,114	3,996	153,442	142,597	8,439	10,463	69,602	85,927
Forestry and forestry services	847	(2)	31,205	(2)	4,880	(2)	33,176	(2)
Fisheries	1,103	(2)	37,237	(2)	4,598	(2)	32,868	(2)
Mining	3,720	2,452	127,912	87,498	15,677	9,255	138,877	98,217
Crude petroleum and natural gas	2,636	1,643	93,682	59,508	12,599	6,921	115,319	85,691
Other mining	1,084	(2)	34,230	(2)	3,078	(2)	23,558	(2)
Contract construction	65,881	67,059	2,381,853	2,368,114	82,726	95,731	659,274	650,460
General contractors	16,421	17,070	606,152	613,356	22,266	32,115	190,141	196,107
Special trade contractors	48,570	48,589	1,747,057	1,710,681	59,944	62,609	464,401	446,577
Plumbing, heating, and air conditioning	9,856	9,797	363,556	343,587	9,152	9,318	78,563	85,018
Electrical work	5,832	4,700	204,591	161,177	4,883	3,911	35,080	34,090
Special trade contractors, not elsewhere classified	32,831	33,690	1,176,594	1,192,960	45,892	49,216	350,656	326,413
Special trade contractors not allocable	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Contractors not allocable	890	1,400	28,644	44,077	516	1,007	4,732	7,776
Manufacturing	21,528	22,764	761,003	810,995	42,756	41,818	347,881	346,050
Food and kindred products	2,497	1,520	83,536	57,929	4,398	1,616	36,834	16,897
Textile mill products	-	(2)	-	(2)	-	(2)	-	(2)
Apparel and other fabricated textile products	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Lumber and wood products, except furniture	5,008	8,161	182,831	282,947	17,119	20,305	93,576	116,243
Furniture and fixtures	934	1,154	32,709	43,535	601	1,597	6,566	15,884
Printing, publishing, and allied industries	3,953	3,536	132,996	126,394	5,934	4,899	72,686	55,818
Chemicals and allied products	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Leather and leather products	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Stone, clay, and glass products	1,242	(2)	48,081	(2)	3,834	(2)	27,099	(2)
Primary metal industries	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Fabricated metal products	1,372	1,497	49,157	53,179	2,162	2,375	18,071	30,909
Machinery, except electric	2,327	2,284	83,110	78,042	4,238	5,346	39,863	55,730
Electrical machinery, equipment, and supplies	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Transportation equipment	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Manufacturing industries, not elsewhere classified	2,354	1,210	82,411	41,080	2,361	1,264	27,452	12,276
Manufacturing not allocable	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Transportation, communication, electric, gas, and sanitary services	22,777	22,685	778,748	745,784	94,402	85,825	638,470	577,538
Transportation	21,325	21,097	728,415	694,688	89,656	80,988	596,413	545,222
Local transportation	-	(2)	-	(2)	-	(2)	-	(2)
Trucking and warehousing	18,089	18,062	615,377	592,534	78,543	72,429	495,087	471,732
Water transportation	-	581	-	17,714	-	1,069	-	16,589
Air transportation	-	(2)	-	(2)	-	(2)	-	(2)
Pipeline transportation	-	-	-	-	-	-	-	-
Transportation services[1]	3,236	890	113,038	29,266	11,113	1,475	101,326	12,212
Communication, electric, gas, and sanitary services	1,452	1,588	50,333	51,096	4,746	4,837	42,057	32,316
Wholesale and retail trade	266,930	257,886	9,674,635	9,461,623	213,067	211,670	2,588,678	2,419,720
Wholesale trade	26,798	29,764	970,769	1,076,728	26,638	29,390	225,955	239,263
Motor vehicles and automotive equipment	1,577	1,184	57,074	44,995	1,045	808	9,305	5,606
Drugs, chemicals, and paints	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Dry goods and apparel	814	1,385	29,970	51,484	799	1,023	4,097	6,739
Groceries and related products	4,629	4,500	180,070	159,251	2,978	3,672	20,371	27,739
Farm products—raw materials	1,262	1,585	45,677	68,573	2,235	1,523	23,395	20,669
Electrical goods	(2)	692	(2)	22,213	(2)	656	(2)	5,633
Hardware, and plumbing and heating equipment, and supplies	579	933	21,060	35,749	693	890	11,600	9,966
Machinery, equipment, and supplies	3,488	3,009	124,378	113,203	2,891	2,062	26,744	18,340
Alcoholic beverages	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Lumber and construction materials	888	923	33,573	30,411	902	1,610	5,381	21,448
Wholesale trade, not elsewhere classified	8,929	11,624	316,300	420,835	11,106	13,011	92,578	88,375
Wholesale trade not allocable	3,639	3,627	126,081	118,284	3,112	3,803	24,945	32,509
Retail trade	237,579	226,512	8,609,341	8,330,695	183,453	180,054	2,324,723	2,158,074
Building materials, hardware, and farm equipment	9,021	7,114	328,100	263,935	6,856	7,300	82,204	90,475
Building materials dealers	3,443	2,429	126,080	92,045	2,308	3,541	24,717	28,353
Hardware stores	4,934	2,518	180,700	93,892	4,085	1,868	51,212	32,310
Farm equipment dealers	644	2,167	21,320	77,998	463	1,891	6,275	29,812
General merchandise stores	13,568	12,289	479,330	468,645	10,474	12,923	116,128	122,717
Food stores	55,185	49,367	1,997,776	1,842,540	34,591	35,642	490,785	438,675
Grocery stores, meat and fish markets, and fruit and vegetable markets	44,551	40,540	1,619,258	1,518,659	23,820	24,145	373,990	318,949
Retail bakeries	3,754	3,700	131,893	139,647	3,131	4,991	36,397	59,258
Other food stores	6,880	5,127	246,625	184,234	7,640	6,506	80,398	60,468
Automotive dealers and gasoline service stations	38,335	37,174	1,435,018	1,383,550	19,134	18,964	219,809	218,408
Automobile and truck dealers	2,590	4,324	97,621	151,274	1,366	2,947	20,341	33,214
Gasoline service stations	32,639	29,748	1,217,025	1,114,887	15,489	13,974	175,827	159,028
Tire, battery, and accessory dealers, and automotive dealers, not elsewhere classified	3,106	3,102	120,372	117,389	2,279	2,043	23,641	26,166
Apparel and accessory stores	10,888	10,208	406,298	388,897	5,023	4,888	79,707	56,647
Furniture, home furnishings, and equipment stores	13,038	11,643	487,138	428,302	11,991	8,733	128,937	104,176
Eating and drinking places	62,221	61,456	2,217,619	2,206,795	68,066	64,210	892,364	817,432
Drug stores and proprietary stores	3,015	3,988	114,555	145,518	1,544	1,654	20,999	20,414
Liquor stores	5,662	4,697	205,327	181,322	3,397	3,442	41,466	50,416
Jewelry stores	2,365	3,599	79,041	131,111	1,088	2,186	10,625	26,342
Sporting goods stores and bicycle shops	2,396	1,315	87,675	52,160	2,176	1,264	23,923	16,381
Fuel and ice dealers	2,314	2,628	85,807	96,238	2,093	2,436	27,660	21,325
Antique stores and secondhand stores	1,643	1,787	57,431	53,569	1,492	1,727	15,407	21,463
News dealers and cigar stores	1,610	2,409	56,551	88,681	915	1,557	9,686	13,372
Florists	3,581	4,085	120,586	142,549	4,191	4,126	48,885	51,026
Retail trade, not elsewhere classified	11,368	12,085	406,190	430,389	9,434	8,197	103,000	80,975
Retail trade not allocable	1,369	(2)	44,899	(2)	988	(2)	13,138	(2)
Wholesale and retail trade not allocable	2,553	(2)	94,525	(2)	2,976	(2)	38,000	(2)

Footnotes at end of table.

PROPRIETORSHIPS WITH DEPRECIABLE PROPERTY

Table 2.8—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, DEPRECIATION, AND COST OF DEPRECIABLE PROPERTY, BY INDUSTRIAL GROUP AND SIZE OF BUSINESS RECEIPTS, 1965 AND 1966—Continued

Industrial group and size of business receipts	Number		Business receipts (Thousand dollars)		Depreciation (Thousand dollars)		Cost of depreciable property (Thousand dollars)	
	1965	1966	1965	1966	1965	1966	1965	1966
BUSINESS RECEIPTS $25,000 UNDER $50,000--Continued	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Finance, insurance, and real estate	26,668	28,221	925,873	988,925	40,444	42,301	460,207	526,719
Finance	1,542	1,063	54,727	36,331	1,369	1,255	11,511	9,743
Banks and trust companies; and insurance, holding, and other investment companies	(2)	119	(2)	4,712	(2)	91	(2)	709
Credit agencies other than banks	539	392	21,428	13,917	491	492	5,369	2,802
Security brokers, dealers, and flotation companies	564	430	18,785	13,425	515	510	3,662	5,370
Commodity brokers and dealers; security and commodity exchanges, and allied services	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Insurance agents, brokers, and service	10,749	12,410	372,408	426,332	10,696	13,783	82,324	121,254
Real estate	14,377	14,748	498,738	526,262	28,379	27,263	366,372	395,722
Real estate operators (except developers) and lessors of buildings	1,518	1,278	47,275	47,652	9,234	7,343	154,885	130,443
Lessors of real property other than buildings	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Agents, brokers, and managers	7,408	8,383	256,868	301,503	9,494	12,639	95,625	173,372
Combinations of real estate, insurance, loans, and law offices	3,194	2,906	114,245	103,213	5,891	3,633	68,327	39,957
Other real estate	1,733	1,609	63,125	54,322	2,497	1,271	23,268	13,321
Services	202,810	205,879	7,184,804	7,268,077	322,065	328,888	3,636,035	3,680,982
Hotels, rooming houses, camps, and other lodging places	8,827	10,978	302,612	370,249	42,390	54,098	726,600	881,504
Hotels, tourist courts, and motels	6,620	6,238	227,814	205,569	33,072	32,766	580,203	539,722
Hotels	1,758	1,957	61,365	62,534	6,471	4,504	133,205	76,802
Tourist courts and motels	4,862	4,281	166,449	143,035	26,601	28,262	446,998	462,920
Other lodging places	2,207	4,740	74,798	164,680	9,318	21,332	146,397	341,782
Personal services	26,112	27,895	909,339	949,147	54,857	56,301	597,324	609,141
Laundries, laundry services, cleaning and dyeing plants	9,482	9,791	334,781	324,838	28,655	29,511	258,090	273,348
Photographic studios	1,626	2,282	55,533	77,324	2,144	3,634	23,590	41,877
Beauty and barber shops	10,186	11,828	351,217	402,654	9,709	11,695	107,506	114,348
Shoe repair shops, shoe shine parlors, and hat cleaning shops	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Funeral service and crematories	3,880	2,936	138,787	110,569	13,283	9,571	197,707	164,031
Other personal services	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Business services	10,217	11,340	348,500	395,353	17,339	20,939	143,907	185,009
Advertising	1,277	1,720	44,525	60,275	1,502	1,476	11,879	9,539
Services to dwellings and other buildings	1,385	2,373	44,184	81,128	2,846	2,422	19,541	19,011
Other business services	7,555	7,247	259,791	253,950	12,991	17,041	112,487	156,459
Automobile and other repair services	26,041	21,352	910,352	753,293	31,721	22,694	295,390	242,113
Automobile parking, repair, and services	17,107	12,039	608,633	423,448	20,826	12,959	209,401	162,294
Automobile parking	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Automobile repair shops	15,535	10,962	557,424	384,041	14,506	9,772	165,967	130,745
Other automobile services, except repair	1,361	925	44,458	33,824	6,137	2,993	41,944	28,482
Repair services, except automobile	8,934	9,313	301,719	329,845	10,895	9,735	85,989	79,819
Amusement and recreation services	7,532	7,327	262,593	259,177	26,391	23,313	258,706	216,475
Motion pictures	598	1,109	20,341	36,341	921	2,872	13,040	26,303
Motion picture production, distribution, and related services	(2)	544	(2)	20,322	(2)	2,164	(2)	19,750
Motion picture theaters	(2)	565	(2)	16,019	(2)	708	(2)	6,553
Bowling alleys and billiard and pool parlors	1,862	1,476	65,791	51,885	5,366	3,531	72,956	42,664
Other amusement and recreation services	5,072	4,742	176,461	170,951	20,104	16,910	172,710	147,508
Medical services	93,979	93,770	3,405,303	3,399,397	120,328	117,084	1,337,877	1,262,876
Medical and dental laboratories	981	1,446	35,498	49,719	959	1,359	7,406	10,406
Offices of physicians and surgeons	47,482	48,591	1,754,168	1,782,322	59,232	60,043	595,009	602,199
Offices of dentists and dental surgeons	31,887	29,688	1,136,055	1,075,369	40,783	37,407	484,974	432,010
Offices of osteopathic physicians	2,711	2,501	95,429	88,829	4,130	3,472	44,549	34,672
Offices of chiropractors	865	1,635	29,302	55,034	1,750	3,238	22,554	43,800
Registered and practical nurses	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Hospitals, sanatoria, and convalescent and rest homes	2,169	2,403	77,849	87,249	5,603	4,344	90,125	63,099
Other medical services	7,594	7,501	267,034	260,679	7,515	7,214	89,083	76,663
Educational services	1,358	479	48,365	16,944	2,079	979	25,674	10,373
Legal services	17,616	20,552	611,039	708,468	15,670	20,004	136,620	162,858
Engineering and architectural services	3,817	4,705	139,054	164,356	4,559	5,505	42,724	44,618
Accounting, auditing, and bookkeeping services	4,910	4,777	166,243	160,761	4,696	5,416	45,962	40,666
Other services	2,401	2,704	81,404	90,932	2,035	2,555	25,251	25,349
Nature of business not allocable	922	1,760	29,458	62,717	1,013	1,476	9,509	17,082

Footnotes at end of table.

PROPRIETORSHIPS WITH DEPRECIABLE PROPERTY

Table 2.8—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, DEPRECIATION, AND COST OF DEPRECIABLE PROPERTY, BY INDUSTRIAL GROUP AND SIZE OF BUSINESS RECEIPTS, 1965 AND 1966—Continued

Industrial group and size of business receipts	Number		Business receipts (Thousand dollars)		Depreciation (Thousand dollars)		Cost of depreciable property (Thousand dollars)	
	1965	1966	1965	1966	1965	1966	1965	1966
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
BUSINESS RECEIPTS $50,000 UNDER $100,000								
All industrial groups	473,549	512,682	32,711,277	35,636,373	1,074,533	1,247,032	11,054,596	13,200,357
Agriculture, forestry, and fisheries	54,612	70,083	3,656,283	4,737,981	329,516	433,139	3,418,335	4,592,599
Farms	49,601	65,009	3,315,928	4,390,690	307,499	410,808	3,210,303	4,349,336
Field crop farms	15,883	18,090	1,053,598	1,219,453	138,424	148,830	1,263,126	1,402,852
Fruit, tree nut, and vegetable farms	4,154	5,473	291,702	367,299	23,562	32,004	249,103	393,382
Livestock farms	27,576	39,184	1,838,895	2,642,482	137,173	219,981	1,593,621	2,437,237
Farms, not elsewhere classified	1,988	2,262	131,733	161,456	8,340	9,993	104,453	115,865
Agricultural services and hunting and trapping	4,063	4,110	278,687	281,531	17,838	17,149	170,496	188,011
Offices of veterinarians and animal hospitals	1,517	1,844	102,557	123,852	5,493	5,717	61,695	86,125
Other agricultural services	2,546	2,266	176,130	157,679	12,345	11,432	108,801	101,886
Forestry and forestry services	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Fisheries	800	647	53,970	44,881	4,037	3,077	36,532	28,116
Mining	2,151	1,349	155,530	99,043	11,052	9,748	177,143	109,631
Crude petroleum and natural gas	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Other mining	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Contract construction	45,328	43,712	3,155,133	3,036,625	91,136	96,881	711,091	769,056
General contractors	15,141	15,917	1,075,429	1,125,830	29,796	34,920	236,591	233,714
Special trade contractors	29,195	27,282	2,009,352	1,878,180	59,277	60,020	464,513	487,461
Plumbing, heating, and air conditioning	7,470	6,974	518,596	472,829	11,027	9,165	88,121	83,111
Electrical work	3,996	3,592	274,495	247,163	8,769	4,375	74,009	47,418
Special trade contractors, not elsewhere classified	17,584	16,465	1,201,927	1,143,005	39,312	46,329	301,639	356,263
Special trade contractors not allocable	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Contractors not allocable	992	513	70,352	32,615	2,063	1,941	9,987	47,881
Manufacturing	16,924	15,805	1,191,599	1,096,742	46,618	50,240	449,147	434,922
Food and kindred products	2,456	1,570	181,488	116,000	4,952	3,068	43,616	22,920
Textile mill products	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Apparel and other fabricated textile products	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Lumber and wood products, except furniture	3,070	3,354	215,152	229,341	12,989	18,463	93,013	104,020
Furniture and fixtures	908	1,319	60,503	81,729	1,148	1,837	11,443	24,856
Printing, publishing, and allied industries	2,039	1,657	137,941	111,924	5,415	3,753	57,636	46,112
Chemicals and allied products	(2)	601	(2)	46,474	(2)	1,633	(2)	15,285
Leather and leather products	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Stone, clay, and glass products	1,138	576	83,488	42,766	5,744	2,843	52,366	29,679
Primary metal industries	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Fabricated metal products	1,106	865	78,879	59,881	2,841	2,939	32,070	34,051
Machinery, except electric	2,853	3,068	203,552	208,606	8,622	10,690	98,368	112,329
Electrical machinery, equipment, and supplies	(2)	388	(2)	29,830	(2)	599	(2)	3,719
Transportation equipment	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Manufacturing industries, not elsewhere classified	1,300	1,156	93,374	84,764	2,168	2,181	24,797	23,904
Manufacturing not allocable	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Transportation, communication, electric, gas, and sanitary services	10,554	10,992	711,081	753,476	73,966	66,545	475,080	486,881
Transportation	9,648	10,368	650,290	702,283	68,363	62,875	425,419	448,541
Local transportation	-	1,028	-	74,195	-	8,487	-	67,764
Trucking and warehousing	7,555	8,052	510,197	538,140	48,150	49,585	316,223	348,796
Water transportation	-	323	-	19,636	-	1,402	-	8,849
Air transportation	-	403	-	31,498	-	2,512	-	15,332
Pipeline transportation	-	(2)	-	(2)	-	(2)	-	(2)
Transportation services[1]	2,093	557	140,093	38,362	20,213	869	109,196	7,448
Communication, electric, gas, and sanitary services	906	624	60,791	51,193	5,603	3,670	49,661	38,340
Wholesale and retail trade	236,178	247,087	16,627,170	17,627,916	252,051	267,083	2,777,248	3,022,173
Wholesale trade	21,620	24,365	1,548,653	1,759,104	29,404	28,689	240,871	258,550
Motor vehicles and automotive equipment	2,091	1,100	146,817	72,149	1,989	1,105	18,334	7,285
Drugs, chemicals, and paints	(2)	247	(2)	17,488	(2)	498	(2)	2,652
Dry goods and apparel	1,061	360	77,727	25,730	1,656	452	13,106	3,036
Groceries and related products	5,910	7,194	430,942	512,676	6,443	6,016	59,902	52,765
Farm products—raw materials	1,304	761	86,083	59,254	2,970	913	18,726	6,918
Electrical goods	(2)	642	(2)	52,684	(2)	1,102	(2)	16,498
Hardware, and plumbing and heating equipment, and supplies	705	727	50,934	52,180	618	1,111	8,273	12,802
Machinery, equipment, and supplies	1,975	2,603	134,068	204,298	2,204	3,368	14,256	21,729
Alcoholic beverages	(2)	1,013	(2)	80,933	(2)	577	(2)	6,278
Lumber and construction materials	686	241	49,980	16,975	2,274	167	9,869	1,261
Wholesale trade, not elsewhere classified	5,555	7,688	404,549	542,684	8,835	11,425	74,479	114,103
Wholesale trade not allocable	1,297	1,789	89,814	122,053	1,371	1,955	10,059	13,223
Retail trade	212,797	219,554	14,948,854	15,640,563	220,363	233,504	2,516,346	2,715,790
Building materials, hardware, and farm equipment	11,548	10,960	808,824	752,180	13,276	15,139	166,263	142,036
Building materials dealers	3,465	4,092	238,939	269,855	4,424	7,831	47,589	56,730
Hardware stores	6,162	5,092	439,560	357,164	7,153	5,943	98,083	68,835
Farm equipment dealers	1,921	1,776	130,325	125,161	1,699	1,365	20,591	16,471
General merchandise stores	12,722	10,997	836,354	721,470	14,899	12,646	161,000	148,881
Food stores	44,021	46,320	3,088,615	3,281,029	37,994	41,324	455,330	509,190
Grocery stores, meat and fish markets, and fruit and vegetable markets	38,431	39,803	2,725,298	2,822,934	28,607	31,418	348,656	391,186
Retail bakeries	2,305	3,020	161,724	227,080	5,126	5,664	61,991	64,553
Other food stores	3,285	3,497	201,593	231,015	4,261	4,242	44,683	53,451
Automotive dealers and gasoline service stations	57,181	58,071	4,133,322	4,276,183	41,818	37,860	420,707	398,778
Automobile and truck dealers	3,809	3,552	261,351	250,419	2,907	2,136	31,434	34,185
Gasoline service stations	48,547	49,382	3,541,812	3,647,999	31,995	30,206	323,544	289,819
Tire, battery, and accessory dealers, and automotive dealers, not elsewhere classified	4,825	5,137	330,159	377,765	6,916	5,518	65,729	74,774
Apparel and accessory stores	10,117	11,090	702,241	789,278	8,323	10,545	92,877	111,590
Furniture, home furnishings, and equipment stores	10,449	9,279	758,978	663,840	10,095	10,506	112,476	110,551
Eating and drinking places	29,541	33,564	2,037,622	2,274,170	52,871	61,091	639,543	788,193
Drug stores and proprietary stores	8,059	9,761	589,968	733,176	8,159	9,795	103,308	125,841
Liquor stores	5,633	6,985	413,875	498,142	5,015	4,830	60,536	62,299
Jewelry stores	3,080	2,208	195,408	168,274	2,225	1,861	33,336	18,736
Sporting goods stores and bicycle shops	1,456	1,194	102,986	94,387	1,708	1,333	26,187	11,912
Fuel and ice dealers	1,339	2,042	92,916	147,692	2,374	4,312	16,923	35,197
Antique stores and secondhand stores	741	895	49,069	77,010	783	735	11,046	10,280
News dealers and cigar stores	2,129	2,579	142,294	189,839	1,387	2,209	20,982	14,173
Florists	2,205	2,408	145,313	177,649	3,524	4,037	40,424	54,289
Retail trade, not elsewhere classified	11,925	10,328	806,096	732,901	15,407	13,920	150,335	163,295
Retail trade not allocable	651	873	44,973	63,343	505	1,361	5,073	10,549
Wholesale and retail trade not allocable	1,761	3,168	129,663	228,249	2,284	4,890	20,031	47,833

Footnotes at end of table.

PROPRIETORSHIPS WITH DEPRECIABLE PROPERTY

Table 2.8—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, DEPRECIATION, AND COST OF DEPRECIABLE PROPERTY, BY INDUSTRIAL GROUP AND SIZE OF BUSINESS RECEIPTS, 1965 AND 1966—Continued

Industrial group and size of business receipts	Number		Business receipts (Thousand dollars)		Depreciation (Thousand dollars)		Cost of depreciable property (Thousand dollars)	
	1965	1966	1965	1966	1965	1966	1965	1966
BUSINESS RECEIPTS $50,000 UNDER $100,000—Continued	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Finance, insurance, and real estate	12,801	12,509	882,401	851,926	29,463	54,964	409,966	728,225
Finance	682	1,716	49,027	98,531	969	3,645	11,926	16,135
Banks and trust companies; and insurance, holding, and other investment companies	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Credit agencies other than banks	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Security brokers, dealers, and flotation companies	452	1,277	33,973	68,234	512	3,110	6,514	12,273
Commodity brokers and dealers; security and commodity exchanges, and allied services	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Insurance agents, brokers, and service	4,320	3,921	292,625	270,070	5,863	5,012	52,402	40,466
Real estate	7,799	6,872	540,749	483,325	22,631	46,307	345,638	671,624
Real estate operators (except developers) and lessors of buildings	936	598	65,649	44,760	7,823	20,691	154,309	316,020
Lessors of real property other than buildings	(2)	88	(2)	5,078	(2)	506	(2)	7,592
Agents, brokers, and managers	3,951	3,317	261,276	234,509	9,898	5,693	130,471	61,749
Combinations of real estate, insurance, loans, and law offices	968	1,608	69,393	101,967	1,475	3,045	17,151	28,293
Other real estate	1,893	1,261	141,285	97,011	2,622	16,372	31,562	257,970
Services	94,637	109,688	6,304,639	7,328,019	239,529	265,663	2,619,700	3,021,273
Hotels, rooming houses, camps, and other lodging places	3,415	3,071	225,784	208,059	24,572	26,382	398,103	462,540
Hotels, tourist courts, and motels	2,681	2,423	181,099	166,227	20,422	23,333	335,440	416,969
Hotels	1,185	412	77,316	32,993	3,962	4,128	55,667	86,989
Tourists courts and motels	1,496	2,011	103,783	133,234	16,460	19,205	279,773	329,980
Other lodging places	734	648	44,685	41,832	4,150	3,049	62,663	45,571
Personal services	9,455	12,385	652,068	828,728	40,644	48,014	403,276	543,803
Laundries, laundry services, cleaning and dyeing plants	4,121	4,499	278,631	296,381	21,018	20,681	190,910	202,734
Photographic studios	811	899	55,285	64,333	1,879	2,535	13,817	30,587
Beauty and barber shops	1,898	3,488	134,696	223,233	3,539	6,420	39,859	60,236
Shoe repair shops, shoe shine pariors, and hat cleaning shops	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Funeral service and crematories	2,538	3,208	178,304	223,421	14,086	17,729	157,906	242,758
Other personal services	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Business services	6,035	6,243	404,020	442,048	19,431	17,612	157,296	141,504
Advertising	579	1,341	44,305	98,357	1,306	5,874	15,138	39,809
Services to dwellings and other buildings	852	337	52,490	23,147	1,448	1,116	12,026	12,802
Other business services	4,604	4,565	307,225	320,544	16,677	10,622	130,132	88,893
Automobile and other repair services	10,676	12,784	715,910	861,720	20,920	24,820	202,631	278,474
Automobile parking, repair, and services	7,506	9,866	507,274	667,945	15,183	19,437	154,806	225,859
Automobile parking	(2)	522	(2)	39,929	(2)	1,688	(2)	26,993
Automobile repair shops	6,488	8,513	438,157	569,807	10,354	11,485	116,448	155,728
Other automobile services, except repair	905	831	60,746	58,209	4,626	6,264	33,725	43,138
Repair services, except automobile	3,170	2,918	208,636	193,775	5,737	5,383	47,825	52,615
Amusement and recreation services	2,444	3,025	162,265	198,443	15,020	14,722	191,878	140,803
Motion pictures	460	(2)	27,551	(2)	1,907	(2)	29,282	(2)
Motion picture production, distribution, and related services	88	(2)	5,222	(2)	198	(2)	1,212	(2)
Motion picture theaters	372	(2)	22,329	(2)	1,709	(2)	28,070	(2)
Bowling alleys and billiard and pool parlors	616	767	39,375	50,409	3,541	4,719	63,565	63,920
Other amusement and recreation services	1,368	1,998	95,339	130,095	9,572	9,545	99,031	70,399
Medical services	51,060	58,478	3,372,408	3,877,436	101,134	113,658	1,117,569	1,281,359
Medical and dental laboratories	289	378	19,365	23,984	513	632	3,817	4,706
Offices of physicians and surgeons	33,821	37,422	2,250,935	2,500,295	64,845	67,231	672,358	658,883
Offices of dentists and dental surgeons	11,441	14,243	742,909	925,528	21,151	27,034	253,177	304,921
Offices of osteopathic physicians	976	863	62,328	56,707	2,311	1,870	24,352	21,598
Offices of chiropractors	184	142	12,399	9,218	531	454	7,620	6,883
Registered and practical nurses	-	-	-	-	-	-	-	-
Hospitals, sanatoria, and convalescent and rest homes	2,111	2,416	147,802	166,990	7,335	11,424	115,152	228,642
Other medical services	2,238	3,014	136,670	194,714	4,448	5,013	41,093	55,726
Educational services	350	840	23,094	54,463	1,599	2,292	15,720	25,731
Legal services	6,509	7,001	439,697	465,906	9,922	10,141	76,331	78,982
Engineering and architectural services	2,471	3,052	164,948	207,481	2,925	3,662	25,042	29,315
Accounting, auditing, and bookkeeping services	1,450	1,455	90,839	95,772	2,225	2,658	18,268	24,394
Other services	772	1,354	53,606	87,963	1,137	1,702	13,586	14,368
Nature of business not allocable	(2)	1,457	(2)	104,645	(2)	2,769	(2)	35,597

Footnotes at end of table.

PROPRIETORSHIPS WITH DEPRECIABLE PROPERTY

Table 2.8—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, DEPRECIATION, AND COST OF DEPRECIABLE PROPERTY, BY INDUSTRIAL GROUP AND SIZE OF BUSINESS RECEIPTS, 1965 AND 1966—Continued

Industrial group and size of business receipts	Number		Business receipts (Thousand dollars)		Depreciation (Thousand dollars)		Cost of depreciable property (Thousand dollars)	
	1965	1966	1965	1966	1965	1966	1965	1966
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
BUSINESS RECEIPTS $100,000 OR MORE								
All industrial groups	341,600	355,479	79,335,662	82,804,834	1,404,720	1,503,546	14,428,877	16,011,153
Agriculture, forestry, and fisheries	23,277	25,532	5,158,558	5,954,104	238,595	278,359	2,556,478	2,956,133
Farms	20,392	22,793	4,413,016	5,290,258	219,894	260,623	2,352,390	2,773,644
Field crop farms	5,066	5,320	891,155	911,781	90,384	83,029	887,737	817,084
Fruit, tree nut, and vegetable farms	2,595	2,738	565,826	509,166	26,509	32,844	316,386	377,869
Livestock farms	11,968	13,712	2,798,430	3,631,617	95,795	134,692	1,072,766	1,467,190
Farms, not elsewhere classified	763	1,023	157,605	237,694	7,206	10,058	75,501	111,501
Agricultural services and hunting and trapping	2,566	2,305	636,406	577,268	16,476	13,329	188,362	144,742
Offices of veterinarians and animal hospitals	341	358	42,068	46,280	1,752	1,753	22,185	23,395
Other agricultural services	2,225	1,947	594,338	530,988	14,724	11,576	166,177	121,347
Forestry and forestry services	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Fisheries	235	(2)	82,742	(2)	1,528	(2)	11,488	(2)
Mining	1,579	2,039	453,671	703,435	39,907	51,233	355,562	603,129
Crude petroleum and natural gas	1,098	1,728	355,329	619,684	32,409	44,675	285,441	542,442
Other mining	481	311	98,342	83,751	7,498	6,558	70,121	60,687
Contract construction	38,643	39,394	8,761,435	8,729,834	145,987	159,892	1,167,188	1,285,363
General contractors	18,577	20,849	4,950,429	5,151,345	66,570	87,669	544,944	690,057
Special trade contractors	19,916	18,393	3,771,300	3,541,856	77,790	71,728	616,332	591,728
Plumbing, heating, and air conditioning	5,106	5,368	984,510	1,049,028	14,692	16,183	134,420	144,116
Electrical work	3,634	2,826	666,832	553,337	9,208	7,185	70,160	66,400
Special trade contractors, not elsewhere classified	11,166	10,134	2,118,635	1,911,130	53,842	48,253	411,329	380,297
Special trade contractors not allocable	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Contractors not allocable	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Manufacturing	15,922	15,839	3,999,590	3,835,731	106,409	102,027	1,148,167	962,307
Food and kindred products	2,741	2,790	875,004	814,292	14,970	15,847	215,088	172,709
Textile mill products	626	666	202,803	229,117	1,752	1,723	29,477	23,942
Apparel and other fabricated textile products	1,378	1,309	344,648	303,037	3,939	3,231	45,800	29,393
Lumber and wood products, except furniture	2,610	2,865	730,405	717,812	34,526	35,447	286,615	250,181
Furniture and fixtures	712	730	206,388	133,732	2,586	2,642	32,178	29,945
Printing, publishing, and allied industries	1,304	1,314	264,057	230,837	10,477	5,881	134,776	64,263
Chemicals and allied products	189	142	38,756	30,381	889	651	8,866	6,857
Leather and leather products	(2)	286	(2)	52,379	(2)	295	(2)	5,131
Stone, clay, and glass products	1,087	357	207,628	90,889	11,684	4,052	102,538	36,701
Primary metal industries	357	432	69,285	102,191	2,288	2,438	23,098	26,236
Fabricated metal products	1,082	1,068	250,438	241,480	4,162	4,829	48,010	49,772
Machinery, except electric	1,455	2,110	304,561	428,943	7,923	15,647	101,639	153,364
Electrical machinery, equipment, and supplies	244	139	49,041	31,957	1,527	596	13,219	6,478
Transportation equipment	525	223	114,866	71,130	1,576	1,038	21,109	16,126
Manufacturing industries, not elsewhere classified	1,524	1,334	323,775	326,624	7,769	7,545	83,029	89,551
Manufacturing not allocable	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Transportation, communication, electric, gas, and sanitary services	7,599	8,960	1,930,343	2,150,211	132,686	125,741	905,381	1,004,577
Transportation	7,366	8,186	1,877,243	2,006,235	125,207	117,471	861,290	943,587
Local transportation	-	325	-	51,580	-	5,691	-	49,625
Trucking and warehousing	6,203	6,459	1,382,920	1,508,817	114,811	105,538	781,446	822,357
Water transportation	-	235	-	57,013	-	3,177	-	35,343
Air transportation	-	(2)	-	(2)	-	(2)	-	(2)
Pipeline transportation	-	-	-	-	-	-	-	-
Transportation services[1]	1,163	946	494,323	339,925	10,396	2,161	79,844	26,695
Communication, electric, gas, and sanitary services	233	774	53,100	143,976	7,479	8,270	44,091	60,990
Wholesale and retail trade	221,171	226,127	52,667,826	54,832,680	525,548	543,629	6,031,330	6,212,716
Wholesale trade	33,521	35,132	12,135,425	13,114,221	98,065	112,799	975,392	1,100,234
Motor vehicles and automotive equipment	1,938	2,820	391,244	615,224	5,117	5,618	57,387	64,104
Drugs, chemicals, and paints	365	(2)	142,719	(2)	829	(2)	10,263	(2)
Dry goods and apparel	923	993	256,732	332,490	2,021	1,839	15,286	14,861
Groceries and related products	9,305	7,796	3,816,088	3,087,619	25,180	25,442	241,417	221,119
Farm products—raw materials	3,773	4,339	2,304,061	3,126,919	12,110	18,287	118,103	205,145
Electrical goods	459	843	118,098	188,435	879	1,836	7,611	21,101
Hardware, and plumbing and heating equipment, and supplies	933	536	238,212	147,762	1,806	1,217	19,965	12,734
Machinery, equipment, and supplies	2,213	2,168	504,328	569,688	5,109	10,075	40,893	67,883
Alcoholic beverages	2,141	1,279	873,635	453,852	7,044	3,961	61,488	38,366
Lumber and construction materials	1,227	928	527,433	421,110	4,599	3,906	34,889	29,329
Wholesale trade, not elsewhere classified	9,751	12,488	2,851,170	3,897,826	32,444	37,905	359,542	403,156
Wholesale trade not allocable	493	720	111,705	176,994	927	1,501	8,548	12,338
Retail trade	184,528	188,528	39,605,817	40,937,700	415,585	422,724	4,927,189	5,015,126
Building materials, hardware, and farm equipment	9,652	12,122	2,238,457	2,993,975	28,503	32,692	329,933	370,612
Building materials dealers	3,712	4,255	811,667	894,412	15,129	13,760	163,295	151,078
Hardware stores	2,106	2,795	382,871	496,925	4,643	6,597	61,803	84,515
Farm equipment dealers	3,834	5,072	1,043,919	1,602,638	8,731	12,335	104,835	135,019
General merchandise stores	8,671	7,826	1,508,050	1,343,717	26,808	24,020	281,147	248,514
Food stores	40,911	39,464	9,617,669	9,514,108	91,206	88,979	1,111,097	1,115,890
Grocery stores, meat and fish markets, and fruit and vegetable markets	38,724	37,948	9,256,440	9,243,372	84,340	83,580	1,038,743	1,053,220
Retail bakeries	999	753	154,307	125,502	3,703	2,276	48,625	32,427
Other food stores	1,188	763	206,922	145,234	3,163	3,123	23,729	30,243
Automotive dealers and gasoline service stations	62,753	63,920	14,413,059	14,545,495	92,676	88,278	1,162,687	1,009,422
Automobile and truck dealers	12,336	10,260	5,714,500	5,097,346	19,162	19,084	323,315	316,848
Gasoline service stations	44,578	48,451	7,535,624	8,282,830	59,590	53,696	686,305	528,606
Tire, battery, and accessory dealers, and automotive dealers, not elsewhere classified	5,839	5,209	1,162,935	1,165,319	13,924	15,498	153,067	163,968
Apparel and accessory stores	7,387	7,911	1,336,058	1,514,138	12,776	13,650	176,949	193,596
Furniture, home furnishings, and equipment stores	10,269	11,116	2,278,278	2,154,543	24,079	27,027	280,776	329,741
Eating and drinking places	15,724	14,390	2,748,322	2,452,085	67,947	64,493	814,709	838,666
Drug stores and proprietary stores	10,085	10,384	1,760,370	1,974,350	21,160	21,574	241,244	268,566
Liquor stores	5,914	6,708	1,118,614	1,307,002	11,320	12,081	123,027	136,059
Jewelry stores	886	1,086	143,565	187,789	965	1,973	12,812	22,580
Sporting goods stores and bicycle shops	822	1,311	136,335	308,468	1,863	2,799	24,432	24,365
Fuel and ice dealers	1,309	1,588	253,399	301,935	6,273	7,512	62,060	64,624
Antique stores and secondhand stores	958	652	145,074	127,114	1,728	1,366	23,861	17,745
News dealers and cigar stores	372	261	68,666	50,237	1,718	613	17,069	5,283
Florists	755	1,020	113,526	155,812	2,114	2,875	21,662	35,436
Retail trade, not elsewhere classified	7,968	8,524	1,703,204	1,964,840	24,322	31,741	242,481	322,604
Retail trade not allocable	(2)	245	(2)	42,092	(2)	1,051	(2)	11,423
Wholesale and retail trade not allocable	3,122	2,467	926,584	780,759	11,898	8,106	128,749	97,356

Footnotes at end of table.

PROPRIETORSHIPS WITH DEPRECIABLE PROPERTY

Table 2.8—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, DEPRECIATION, AND COST OF DEPRECIABLE PROPERTY, BY INDUSTRIAL GROUP AND SIZE OF BUSINESS RECEIPTS, 1965 AND 1966—Continued

Industrial group and size of business receipts	Number		Business receipts (Thousand dollars)		Depreciation (Thousand dollars)		Cost of depreciable property (Thousand dollars)	
	1965	1966	1965	1966	1965	1966	1965	1966
BUSINESS RECEIPTS $100,000 OR MORE--Continued	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Finance, insurance, and real estate	7,477	5,769	1,910,610	1,297,331	54,142	50,377	605,691	963,868
Finance	404	561	467,091	251,313	872	3,615	5,540	70,722
Banks and trust companies; and insurance, holding, and other investment companies	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Credit agencies other than banks	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Security brokers, dealers, and flotation companies	147	418	220,033	225,734	487	2,788	2,616	61,706
Commodity brokers and dealers; security and commodity exchanges, and allied services	166	104	234,196	18,217	225	212	1,901	1,593
Insurance agents, brokers, and service	2,766	1,988	458,751	431,713	4,486	3,437	41,913	26,414
Real estate	4,307	3,220	984,768	614,305	48,784	43,325	558,238	866,732
Real estate operators (except developers) and lessors of buildings	571	466	116,906	111,783	35,567	26,091	392,866	570,140
Lessors of real property other than buildings	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Agents, brokers, and managers	1,049	985	161,274	162,137	6,403	6,429	86,602	88,599
Combinations of real estate, insurance, loans, and law offices	248	812	50,217	126,754	1,229	7,958	14,596	157,280
Other real estate	2,421	937	653,372	209,859	5,167	2,467	58,790	42,902
Services	25,914	31,036	4,450,778	5,147,218	161,379	190,283	1,658,235	1,995,517
Hotels, rooming houses, camps, and other lodging places	1,110	1,462	206,673	235,605	23,420	32,382	295,986	467,803
Hotels, tourist courts, and motels	898	1,100	174,936	186,581	19,223	28,420	248,789	400,486
Hotels	428	138	98,620	33,558	7,803	4,678	103,228	73,535
Tourist courts and motels	470	962	76,316	153,023	11,420	23,742	145,561	326,951
Other lodging places	(2)	362	(2)	49,024	(2)	3,962	(2)	67,317
Personal services	3,768	4,324	611,076	661,934	24,307	31,723	299,312	366,467
Laundries, laundry services, cleaning and dyeing plants	1,493	1,847	216,966	285,808	10,200	12,831	122,958	143,591
Photographic studios	541	357	102,937	61,170	1,842	1,440	21,961	12,729
Beauty and barber shops	438	742	105,862	116,297	2,512	3,685	18,704	30,599
Shoe repair shops, shoe shine parlors, and hat cleaning shops	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Funeral service and crematories	1,230	1,353	177,172	191,513	9,704	13,647	135,272	178,752
Other personal services	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Business services	3,000	3,863	633,340	785,218	17,331	27,701	151,181	212,036
Advertising	1,035	764	273,774	188,750	1,720	2,010	12,070	17,145
Services to dwellings and other buildings	213	523	42,209	104,053	898	1,873	5,556	17,621
Other business services	1,752	2,576	317,357	492,415	14,713	23,818	133,555	177,270
Automobile and other repair services	4,437	5,280	735,847	827,471	17,611	25,512	174,416	207,282
Automobile parking, repair, and services	3,262	4,012	560,854	618,751	14,543	21,840	141,449	174,945
Automobile parking	127	98	22,960	17,785	254	1,451	3,490	5,968
Automobile repair shops	2,784	3,468	472,033	508,061	8,339	8,185	102,369	105,681
Other automobile services, except repair	351	446	65,861	92,905	5,950	12,204	35,590	63,296
Repair services, except automobile	1,175	1,268	174,993	208,720	3,068	3,672	32,967	32,337
Amusement and recreation services	1,826	1,288	358,477	246,716	39,190	20,675	324,045	185,133
Motion pictures	124	142	25,862	34,184	842	1,068	11,377	14,363
Motion picture production, distribution, and related services	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Motion picture theaters	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Bowling alleys and billiard and pool parlors	256	43	38,513	9,352	4,480	1,435	67,963	24,152
Other amusement and recreation services	1,446	1,103	294,102	203,180	33,868	18,172	244,705	146,618
Medical services	8,288	10,449	1,229,593	1,547,542	30,462	39,472	332,322	432,196
Medical and dental laboratories	262	398	47,251	67,426	1,378	1,673	8,847	13,866
Offices of physicians and surgeons	5,370	6,727	770,452	958,866	16,829	21,025	173,633	213,319
Offices of dentists and dental surgeons	1,470	1,556	204,603	210,791	4,905	4,482	52,961	48,121
Offices of osteopathic physicians	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Offices of chiropractors	-	-	-	-	-	-	-	-
Registered and practical nurses	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Hospitals, sanatoria, and convalescent and rest homes	748	948	136,185	179,445	5,717	9,331	77,686	125,219
Other medical services	317	610	49,634	100,486	1,202	2,246	14,309	23,276
Educational services	189	193	37,023	35,359	902	1,408	12,257	15,946
Legal services	1,347	1,797	236,257	328,614	3,279	4,185	27,772	35,677
Engineering and architectural services	1,352	1,769	290,656	360,522	3,399	5,390	29,018	53,016
Accounting, auditing, and bookkeeping services	257	283	44,080	42,334	778	863	6,134	8,895
Other services	340	328	67,756	75,903	700	972	5,792	11,066
Nature of business not allocable	(2)	783	(2)	154,290	(2)	2,005	(2)	27,543

[1]For 1965, includes also local, water, air, and pipeline transportation.
[2]Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.
NOTE: Receipts not reported are included in category of under $10,000.
Estimates are rounded and may not add to totals.
See text for explanatory statements and "Description of the Samples and Limitations of the Data."

PROPRIETORS' ADJUSTED GROSS INCOME AND TAX

Table 2.9—NUMBER OF RETURNS, NUMBER OF BUSINESSES, BUSINESS RECEIPTS, ADJUSTED GROSS INCOME, NET PROFIT, TAXABLE INCOME, AND INCOME TAX AFTER CREDITS, FOR TAXABLE AND NONTAXABLE RETURNS, BY SIZE OF ADJUSTED GROSS INCOME AND BY SELECTED INDUSTRIES

Selected industry and size of adjusted gross income	Number of returns	Number of businesses	Business receipts (Thousand dollars)	Adjusted gross income			Taxable income (Thousand dollars)	Income tax after credits (Thousand dollars)
				Total (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Other income (less loss) (Thousand dollars)		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
ALL INDUSTRIES								
Total	8,481,064	9,086,714	207,446,684	69,824,970	30,030,195	39,794,775	44,070,839	9,506,146
Taxable returns, total	6,286,999	6,736,319	167,829,734	66,344,885	29,161,328	37,183,557	43,622,288	9,506,146
$600 under $1,000	19,329	19,530	76,434	17,953	13,931	4,022	1,093	155
$1,000 under $2,000	195,638	202,845	1,344,264	308,580	184,433	124,147	85,265	11,677
$2,000 under $5,000	1,411,235	1,509,035	18,242,604	5,209,734	2,463,109	2,746,625	2,071,073	290,938
$5,000 under $10,000	2,596,393	2,762,383	46,049,608	19,016,710	6,832,992	12,183,718	10,235,460	1,571,429
$10,000 under $20,000	1,488,754	1,603,461	51,950,018	19,974,911	8,576,079	11,398,832	13,711,282	2,425,816
$20,000 under $50,000	491,936	543,572	38,091,218	14,313,147	8,359,949	5,953,198	11,348,307	2,697,627
$50,000 under $100,000	69,224	78,330	9,237,647	4,523,923	2,278,535	2,245,388	3,778,421	1,325,231
$100,000 under $500,000	13,799	16,250	2,668,385	2,223,442	451,163	1,772,279	1,804,331	852,405
$500,000 or more	691	913	169,556	756,485	1,137	755,348	587,056	330,868
Nontaxable returns	2,194,065	2,350,395	39,616,950	3,480,085	868,867	2,611,218	448,551	-
AGRICULTURE, FORESTRY, AND FISHERIES								
Field Crop Farms								
Total	1,101,941	1,103,109	10,226,992	7,190,885	2,047,023	5,143,845	4,396,670	855,125
Taxable returns, total	728,903	729,462	7,220,221	6,549,415	1,818,525	4,730,873	4,288,865	855,125
$600 under $1,000	3,010	3,010	6,108	2,815	2,007	807	190	28
$1,000 under $2,000	27,192	27,192	92,439	44,012	22,588	21,423	11,440	1,530
$2,000 under $5,000	196,171	196,171	1,087,126	718,728	229,170	489,556	294,062	39,944
$5,000 under $10,000	313,974	314,174	2,452,911	2,264,915	585,765	1,679,148	1,281,965	185,385
$10,000 under $20,000	148,732	148,933	2,253,108	1,970,419	634,714	1,335,702	1,423,370	240,248
$20,000 under $50,000	33,719	33,822	1,091,377	965,923	306,338	659,582	792,712	184,749
$50,000 under $100,000	4,932	4,973	188,728	323,207	36,795	286,411	273,524	95,810
$100,000 under $500,000	1,094	1,107	41,606	181,015	2,405	178,608	149,373	71,628
$500,000 or more	79	80	6,818	78,381	[1]1,257	79,636	62,229	35,803
Nontaxable returns	373,038	373,647	3,006,771	641,470	228,498	412,972	107,805	-
Fruit, Tree Nut, and Vegetable Farms								
Total	149,261	149,654	1,945,721	1,322,522	170,226	1,152,290	869,260	203,699
Taxable returns, total	105,928	106,271	1,416,622	1,269,486	211,007	1,058,474	860,855	203,699
$600 under $1,000	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
$1,000 under $2,000	3,411	3,411	9,586	5,529	2,074	3,455	1,214	172
$2,000 under $5,000	22,279	22,279	153,005	81,597	19,347	62,250	31,590	4,264
$5,000 under $10,000	41,228	41,228	378,102	303,846	56,870	246,976	168,387	25,148
$10,000 under $20,000	27,092	27,343	412,829	362,921	69,854	293,067	250,673	42,896
$20,000 under $50,000	9,156	9,222	323,593	268,272	54,926	213,343	214,349	49,031
$50,000 under $100,000	1,769	1,784	92,930	119,404	8,383	111,020	97,831	34,376
$100,000 under $500,000	564	574	44,972	95,539	[1]285	95,824	74,426	35,071
$500,000 or more	28	29	682	31,988	[1]476	32,463	22,360	12,738
Nontaxable returns	43,333	43,383	529,099	53,036	[1]40,781	93,816	8,405	-
Livestock Farms								
Total	1,568,039	1,568,863	20,195,374	9,072,694	1,912,026	7,160,664	5,162,852	1,013,747
Taxable returns, total	966,768	967,531	12,822,761	8,014,363	1,777,002	6,237,356	4,989,071	1,013,747
$600 under $1,000	4,013	4,013	9,983	3,742	2,091	1,651	200	28
$1,000 under $2,000	41,023	41,023	210,936	63,712	27,898	35,814	18,039	2,340
$2,000 under $5,000	299,750	299,951	2,460,571	1,096,595	349,143	747,455	441,252	57,655
$5,000 under $10,000	433,267	433,668	4,744,646	3,115,536	761,185	2,354,350	1,731,470	248,359
$10,000 under $20,000	152,179	152,230	3,599,299	1,982,621	578,617	1,404,004	1,401,882	229,499
$20,000 under $50,000	29,362	29,423	1,398,082	845,697	116,531	729,163	686,240	156,197
$50,000 under $100,000	5,030	5,055	248,280	336,940	[1]20,366	357,305	279,899	98,756
$100,000 under $500,000	1,967	1,989	137,591	352,085	[1]30,716	382,799	275,177	132,682
$500,000 or more	177	179	13,373	217,435	[1]7,381	224,815	154,912	88,231
Nontaxable returns	601,271	601,332	7,372,613	1,058,331	135,024	923,308	173,781	-
Farms, Not Elsewhere Classified								
Total	198,218	198,868	955,896	1,937,628	[1]46,046	1,983,671	1,285,080	319,922
Taxable returns, total	155,078	155,721	786,023	1,887,501	[1]13,013	1,900,511	1,278,673	319,922
$600 under $1,000	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
$1,000 under $2,000	4,815	4,815	4,502	7,313	1,814	5,500	1,299	177
$2,000 under $5,000	27,628	27,829	90,086	99,282	2,226	97,057	40,819	5,767
$5,000 under $10,000	67,808	67,808	248,928	503,389	[1]6,563	509,953	282,344	44,236
$10,000 under $20,000	38,512	38,662	184,670	514,212	3,676	510,534	355,724	63,635
$20,000 under $50,000	12,418	12,679	143,197	373,098	[1]46	373,142	290,374	70,075
$50,000 under $100,000	2,407	2,427	94,491	161,938	[1]4,577	166,514	130,139	45,308
$100,000 under $500,000	886	894	17,591	151,328	[1]7,798	159,124	119,597	57,319
$500,000 or more	69	72	2,345	76,450	[1]1,930	78,381	58,367	33,403
Nontaxable returns	43,140	43,147	169,873	50,127	[1]33,033	83,160	6,407	-

Footnotes at end of table.

PROPRIETORS' ADJUSTED GROSS INCOME AND TAX

Table 2.9—NUMBER OF RETURNS, NUMBER OF BUSINESSES, BUSINESS RECEIPTS, ADJUSTED GROSS INCOME, NET PROFIT, TAXABLE INCOME, AND INCOME TAX AFTER CREDITS, FOR TAXABLE AND NONTAXABLE RETURNS, BY SIZE OF ADJUSTED GROSS INCOME AND BY SELECTED INDUSTRIES—Continued

Selected industry and size of adjusted gross income	Number of returns	Number of businesses	Business receipts (Thousand dollars)	Adjusted gross income			Taxable income (Thousand dollars)	Income tax after credits (Thousand dollars)
				Total (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Other income (less loss) (Thousand dollars)		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
AGRICULTURE, FORESTRY, AND FISHERIES—Continued								
Offices of Veterinarians and Animal Hospitals								
Total	13,904	13,904	413,319	215,450	159,148	56,302	152,989	32,519
Taxable returns, total	13,000	13,000	393,774	214,576	156,354	58,222	152,851	32,519
$600 under $1,000	-	-	-	-	-	-	-	-
$1,000 under $2,000	-	-	-	-	-	-	-	-
$2,000 under $5,000	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
$5,000 under $10,000	3,211	3,211	42,891	26,186	12,806	13,380	13,812	1,939
$10,000 under $20,000	5,868	5,868	146,507	83,250	56,914	26,336	55,675	9,856
$20,000 under $50,000	3,319	3,319	181,486	90,371	76,533	13,837	71,212	16,454
$50,000 under $100,000	191	191	19,136	11,817	8,295	3,522	10,244	3,551
$100,000 under $500,000	10	10	1,108	1,525	508	1,017	1,406	647
$500,000 or more	-	-	-	-	-	-	-	-
Nontaxable returns	(2)	(2)	(2)	(2)	(2)	(2)	(2)	-
Other Agricultural Services								
Total	91,403	91,915	1,346,604	660,173	167,074	493,096	386,023	85,389
Taxable returns, total	68,387	68,696	988,908	635,832	162,944	472,887	384,174	85,389
$600 under $1,000	(2)	(2)	(2)	(2)	(2)	-	(2)	(2)
$1,000 under $2,000	2,809	2,809	14,470	4,570	3,650	919	1,387	188
$2,000 under $5,000	13,451	13,652	98,781	49,478	22,280	27,198	19,022	2,548
$5,000 under $10,000	36,628	36,628	309,259	266,089	78,040	188,048	130,908	20,145
$10,000 under $20,000	12,052	12,102	268,249	155,197	37,215	117,982	105,231	18,248
$20,000 under $50,000	2,553	2,608	210,191	73,845	21,472	52,374	59,082	13,715
$50,000 under $100,000	500	500	71,987	32,618	2,193	30,425	26,289	8,975
$100,000 under $500,000	176	179	15,151	31,179	[1]1,516	32,694	24,241	11,464
$500,000 or more	17	17	559	22,656	[1]590	23,247	17,996	10,104
Nontaxable returns	23,016	23,219	357,696	24,341	4,130	20,209	1,849	-
Forestry and Forestry Services								
Total	15,502	15,508	147,087	131,248	22,013	109,233	77,879	21,016
Taxable returns, total	11,032	11,038	104,540	122,624	16,909	105,713	77,601	21,016
$600 under $1,000	-	-	-	-	-	-	-	-
$1,000 under $2,000	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
$2,000 under $5,000	2,609	2,609	15,030	8,623	4,086	4,537	3,188	463
$5,000 under $10,000	5,017	5,017	12,544	35,289	4,293	30,995	16,850	2,607
$10,000 under $20,000	2,106	2,106	51,251	28,061	5,955	22,106	19,383	3,441
$20,000 under $50,000	730	735	20,400	21,041	3,478	17,563	16,245	3,874
$50,000 under $100,000	112	112	4,212	7,839	[1]101	7,940	6,327	2,261
$100,000 under $500,000	47	48	506	8,687	[1]389	9,076	6,086	2,870
$500,000 or more	9	9	123	12,494	[1]324	12,818	9,288	5,467
Nontaxable returns	4,470	4,470	42,547	8,624	5,104	3,520	278	-
Fisheries								
Total	30,919	30,919	254,832	193,724	66,951	126,776	112,568	20,558
Taxable returns, total	23,456	23,456	209,124	181,419	59,851	121,570	111,118	20,558
$600 under $1,000	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
$1,000 under $2,000	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
$2,000 under $5,000	8,227	8,227	57,354	30,263	16,757	13,506	10,866	1,561
$5,000 under $10,000	10,167	10,167	60,692	76,918	19,455	57,463	44,396	7,261
$10,000 under $20,000	3,215	3,215	39,345	45,181	13,530	31,651	32,891	6,000
$20,000 under $50,000	778	778	41,784	20,461	8,312	12,149	16,950	3,412
$50,000 under $100,000	50	50	4,284	3,210	706	2,504	2,584	843
$100,000 under $500,000	13	13	3,681	2,648	86	2,562	1,939	784
$500,000 or more	2	2	302	1,477	132	1,346	1,377	681
Nontaxable returns	7,463	7,463	45,708	12,305	7,100	5,206	1,450	-
MINING								
Crude Petroleum and Natural Gas								
Total	30,803	32,043	947,824	793,868	[1]93,125	886,994	633,155	235,984
Taxable returns, total	22,786	23,247	525,475	833,752	[1]4,384	838,140	625,142	235,984
$600 under $1,000	-	-	-	-	-	-	-	-
$1,000 under $2,000	-	-	-	-	-	-	-	-
$2,000 under $5,000	2,408	2,408	9,861	9,531	2,735	6,796	4,599	622
$5,000 under $10,000	5,620	5,620	21,077	44,252	1,299	42,953	24,858	3,899
$10,000 under $20,000	5,923	6,123	89,008	82,502	8,935	73,568	56,714	10,033
$20,000 under $50,000	5,213	5,364	141,155	162,806	2,711	160,096	127,275	30,775
$50,000 under $100,000	2,272	2,347	106,059	156,574	[1]6,175	162,750	126,715	44,999
$100,000 under $500,000	1,232	1,261	125,508	233,851	[1]11,416	245,269	180,415	87,311
$500,000 or more	118	124	32,807	144,236	[1]2,473	146,708	104,566	58,345
Nontaxable returns	8,017	8,796	422,349	[1]39,884	[1]88,741	48,854	8,013	-

Footnotes at end of table.

PROPRIETORS' ADJUSTED GROSS INCOME AND TAX

Table 2.9—NUMBER OF RETURNS, NUMBER OF BUSINESSES, BUSINESS RECEIPTS, ADJUSTED GROSS INCOME, NET PROFIT, TAXABLE INCOME, AND INCOME TAX AFTER CREDITS, FOR TAXABLE AND NONTAXABLE RETURNS, BY SIZE OF ADJUSTED GROSS INCOME AND BY SELECTED INDUSTRIES—Continued

Selected industry and size of adjusted gross income	Number of returns	Number of businesses	Business receipts (Thousand dollars)	Adjusted gross income			Taxable income (Thousand dollars)	Income tax after credits (Thousand dollars)
				Total (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Other income (less loss) (Thousand dollars)		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
MINING—Continued								
Other Mining								
Total	10,652	10,652	169,308	91,126	17,002	74,125	58,425	13,029
Taxable returns, total	8,310	8,310	136,302	88,243	17,740	70,505	57,466	13,029
$600 under $1,000	-	-	-	-	-	-	-	-
$1,000 under $2,000	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
$2,000 under $5,000	2,207	2,207	14,584	8,295	1,064	7,231	3,000	429
$5,000 under $10,000	2,809	2,809	9,428	21,794	849	20,944	11,252	1,629
$10,000 under $20,000	1,805	1,805	23,003	24,451	3,940	20,511	16,950	2,957
$20,000 under $50,000	532	532	51,924	16,695	9,264	7,432	13,648	3,049
$50,000 under $100,000	116	116	21,525	7,743	1,621	6,123	6,355	2,102
$100,000 under $500,000	34	34	10,400	5,831	662	5,169	4,272	1,988
$500,000 or more	4	4	46	2,293	[1]3	2,296	1,716	840
Nontaxable returns	2,342	2,342	33,006	2,883	[1]738	3,620	959	-
CONTRACT CONSTRUCTION								
General Contractors								
Total	130,264	130,534	8,537,347	1,141,618	686,327	455,290	732,162	150,905
Taxable returns, total	99,647	99,716	6,952,486	1,130,342	689,211	441,131	726,096	150,905
$600 under $1,000	-	-	-	-	-	-	-	-
$1,000 under $2,000	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
$2,000 under $5,000	16,439	16,439	424,466	63,664	38,009	25,654	21,890	3,208
$5,000 under $10,000	43,784	43,784	1,663,761	321,229	169,109	152,120	146,390	22,805
$10,000 under $20,000	28,385	28,385	2,235,775	390,593	240,456	150,135	262,832	46,317
$20,000 under $50,000	8,775	8,830	1,881,637	252,371	174,102	78,273	205,299	46,224
$50,000 under $100,000	1,087	1,098	498,235	72,064	51,274	20,789	63,397	20,751
$100,000 under $500,000	170	173	239,466	25,664	14,499	11,165	22,769	9,982
$500,000 or more	4	4	2,847	3,002	588	2,414	2,896	1,529
Nontaxable returns	30,617	30,818	1,584,861	11,276	[1]2,884	14,159	6,066	-
Plumbing, Heating, and Air Conditioning Contractors								
Total	60,826	60,826	2,285,805	467,589	303,162	164,425	275,947	52,001
Taxable returns, total	48,697	48,697	2,029,807	449,709	292,413	157,293	275,476	52,001
$600 under $1,000	-	-	-	-	-	-	-	-
$1,000 under $2,000	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
$2,000 under $5,000	9,633	9,633	210,223	36,200	22,901	13,297	13,400	1,848
$5,000 under $10,000	23,864	23,864	568,162	173,805	94,563	79,241	88,726	13,917
$10,000 under $20,000	12,600	12,600	797,197	165,162	112,358	52,804	111,803	19,766
$20,000 under $50,000	1,974	1,974	340,077	57,021	48,544	8,478	46,549	10,986
$50,000 under $100,000	202	202	88,342	13,602	10,760	2,842	12,005	4,174
$100,000 under $500,000	23	23	20,107	3,168	2,512	656	2,829	1,286
$500,000 or more	-	-	-	-	-	-	-	-
Nontaxable returns	12,129	12,129	255,998	17,880	10,749	7,132	471	-
Electrical Work Contractors								
Total	42,835	42,835	1,249,143	351,860	199,588	152,273	218,975	42,202
Taxable returns, total	37,018	37,018	1,160,683	341,357	194,517	146,840	218,667	42,202
$600 under $1,000	-	-	-	-	-	-	-	-
$1,000 under $2,000	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
$2,000 under $5,000	7,836	7,836	93,095	29,378	14,383	14,995	11,365	1,623
$5,000 under $10,000	17,258	17,258	354,736	125,067	57,872	67,195	67,800	10,637
$10,000 under $20,000	8,726	8,726	324,948	115,426	61,715	53,711	80,264	14,517
$20,000 under $50,000	1,998	1,998	272,769	55,797	48,230	7,566	45,934	10,614
$50,000 under $100,000	181	181	96,242	11,257	8,872	2,385	10,127	3,444
$100,000 under $500,000	15	15	13,548	2,272	1,812	460	2,125	953
$500,000 or more	1	1	2,286	544	539	5	533	341
Nontaxable returns	5,817	5,817	88,460	10,503	5,071	5,433	308	-
MANUFACTURING								
Food and Kindred Products								
Total	9,838	9,838	1,084,283	93,309	59,776	33,531	61,202	13,162
Taxable returns, total	7,814	7,814	805,419	88,174	57,387	30,785	59,538	13,162
$600 under $1,000	-	-	-	-	-	-	-	-
$1,000 under $2,000	-	-	-	-	-	-	-	-
$2,000 under $5,000	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
$5,000 under $10,000	3,411	3,411	204,852	24,940	18,277	6,663	13,444	2,043
$10,000 under $20,000	2,106	2,106	267,699	28,921	18,414	10,506	19,942	3,598
$20,000 under $50,000	568	568	164,828	16,532	9,479	7,052	13,648	3,115
$50,000 under $100,000	93	93	69,548	6,526	3,271	3,255	5,685	1,980
$100,000 under $500,000	31	31	46,698	4,901	2,898	2,003	4,271	2,065
$500,000 or more	-	-	-	-	-	-	-	-
Nontaxable returns	2,024	2,024	278,864	5,135	2,389	2,746	1,664	-

Footnotes at end of table.

PROPRIETORS' ADJUSTED GROSS INCOME AND TAX

Table 2.9—NUMBER OF RETURNS, NUMBER OF BUSINESSES, BUSINESS RECEIPTS, ADJUSTED GROSS INCOME, NET PROFIT, TAXABLE INCOME, AND INCOME TAX AFTER CREDITS, FOR TAXABLE AND NONTAXABLE RETURNS, BY SIZE OF ADJUSTED GROSS INCOME AND BY SELECTED INDUSTRIES—Continued

Selected industry and size of adjusted gross income	Number of returns	Number of businesses	Business receipts (Thousand dollars)	Adjusted gross income: Total (Thousand dollars)	Adjusted gross income: Net profit (less loss) (Thousand dollars)	Adjusted gross income: Other income (less loss) (Thousand dollars)	Taxable income (Thousand dollars)	Income tax after credits (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
MANUFACTURING—Continued								
Apparel and Other Fabricated Textile Products								
Total	5,912	5,912	459,706	67,925	39,892	28,032	46,822	11,200
Taxable returns, total	4,759	4,759	422,302	67,393	40,049	27,342	46,822	11,200
$600 under $1,000	-	-	-	-	-	-	-	-
$1,000 under $2,000								
$2,000 under $5,000	2,208	2,208	70,573	11,751	7,196	4,553	4,695	672
$5,000 under $10,000								
$10,000 under $20,000	1,705	1,705	103,841	23,165	11,978	11,187	15,820	2,885
$20,000 under $50,000	719	719	168,498	22,774	14,535	8,239	18,019	4,504
$50,000 under $100,000	112	112	58,888	7,320	4,670	2,650	6,217	2,183
$100,000 under $500,000	15	15	20,502	2,383	1,670	713	2,071	956
$500,000 or more	-	-	-	-	-	-	-	-
Nontaxable returns	1,153	1,153	37,404	532	[1]157	690	-	-
Lumber and Wood Products, Except Furniture								
Total	48,561	48,768	1,543,855	298,781	156,479	142,302	171,661	32,645
Taxable returns, total	33,891	34,093	1,207,033	274,549	143,298	131,250	168,939	32,645
$600 under $1,000	(2)	(2)	(2)	(2)	(2)	-	(2)	(2)
$1,000 under $2,000	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
$2,000 under $5,000	13,895	13,895	197,120	51,851	21,162	30,689	18,838	2,529
$5,000 under $10,000	12,842	13,043	256,503	92,956	42,155	50,800	50,049	7,659
$10,000 under $20,000	3,812	3,812	303,288	52,726	27,393	25,333	36,159	5,806
$20,000 under $50,000	1,912	1,912	328,319	53,821	40,502	13,319	45,066	9,473
$50,000 under $100,000	176	176	65,042	11,955	7,598	4,357	10,475	3,410
$100,000 under $500,000	47	48	41,979	7,444	3,635	3,809	6,390	2,910
$500,000 or more	3	3	6,227	1,893	[1]13	1,906	1,376	774
Nontaxable returns	14,670	14,675	336,822	24,232	13,181	11,052	2,722	-
Furniture and Fixtures								
Total	9,819	9,819	343,764	78,659	40,408	38,248	44,584	8,802
Taxable returns, total	7,587	7,587	295,654	74,063	38,784	35,278	44,559	8,802
$600 under $1,000	-	-	-	-	-	-	-	-
$1,000 under $2,000	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
$2,000 under $5,000	1,706	1,706	40,545	4,951	3,065	1,886	1,800	267
$5,000 under $10,000	3,211	3,211	86,973	24,950	10,952	13,998	10,782	1,595
$10,000 under $20,000	1,906	1,906	90,029	25,483	13,033	12,451	17,281	3,043
$20,000 under $50,000	522	522	51,346	14,732	8,960	5,772	11,458	2,601
$50,000 under $100,000	35	35	15,190	2,373	2,307	65	2,145	790
$100,000 under $500,000	6	6	1,207	1,175	184	991	1,015	495
$500,000 or more	-	-	-	-	-	-	-	-
Nontaxable returns	2,232	2,232	48,110	4,596	1,624	2,970	25	-
Printing, Publishing, and Allied Industries								
Total	25,059	25,064	642,270	271,776	122,352	149,426	188,340	42,672
Taxable returns, total	21,664	21,669	589,706	269,245	123,367	145,878	188,207	42,672
$600 under $1,000	(2)	(2)	(2)	(2)	(2)	-	(2)	(2)
$1,000 under $2,000	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
$2,000 under $5,000	2,809	2,809	24,767	10,535	4,628	5,907	4,080	604
$5,000 under $10,000	8,288	8,288	110,913	61,736	27,571	34,165	36,517	5,677
$10,000 under $20,000	7,482	7,482	240,111	100,325	48,698	51,628	69,415	12,125
$20,000 under $50,000	2,156	2,161	147,256	62,615	31,427	31,188	50,198	12,125
$50,000 under $100,000	268	268	49,232	17,612	7,415	10,197	14,807	5,180
$100,000 under $500,000	55	55	11,624	9,093	2,340	6,753	7,319	3,469
$500,000 or more	4	4	1,703	6,567	616	5,950	5,789	3,480
Nontaxable returns	3,395	3,395	52,564	2,531	[1]1,015	3,548	133	-
Stone, Clay, and Glass Products								
Total	6,306	6,306	193,352	73,746	24,138	49,610	52,282	10,937
Taxable returns, total	5,704	5,704	184,457	74,410	25,708	48,703	52,282	10,937
$600 under $1,000	-	-	-	-	-	-	-	-
$1,000 under $2,000	-	-	-	-	-	-	-	-
$2,000 under $5,000	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
$5,000 under $10,000	2,609	2,609	29,185	21,515	4,200	17,315	12,363	1,981
$10,000 under $20,000	1,710	1,710	50,199	23,516	8,658	14,858	16,586	2,679
$20,000 under $50,000	683	683	80,261	18,086	8,494	9,592	14,252	2,872
$50,000 under $100,000	82	82	13,923	4,980	2,391	2,589	4,426	1,475
$100,000 under $500,000	17	17	8,767	2,201	535	1,667	1,950	867
$500,000 or more	1	1	-	1,961	[1]2	1,963	1,830	929
Nontaxable returns	(2)	(2)	(2)	(2)	(2)	(2)	-	-

Footnotes at end of table.

PROPRIETORS' ADJUSTED GROSS INCOME AND TAX

Table 2.9—NUMBER OF RETURNS, NUMBER OF BUSINESSES, BUSINESS RECEIPTS, ADJUSTED GROSS INCOME, NET PROFIT, TAXABLE INCOME, AND INCOME TAX AFTER CREDITS, FOR TAXABLE AND NONTAXABLE RETURNS, BY SIZE OF ADJUSTED GROSS INCOME AND BY SELECTED INDUSTRIES—Continued

Selected industry and size of adjusted gross income	Number of returns	Number of businesses	Business receipts (Thousand dollars)	Adjusted gross income			Taxable income (Thousand dollars)	Income tax after credits (Thousand dollars)
				Total (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Other income (less loss) (Thousand dollars)		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
MANUFACTURING—Continued								
Fabricated Metal Products								
Total	10,657	10,657	451,219	123,701	75,579	48,122	85,860	19,288
Taxable returns, total	9,192	9,192	406,274	118,728	72,649	46,078	84,985	19,288
$600 under $1,000	-	-	-	-	-	-	-	-
$1,000 under $2,000	-	-	-	-	-	-	-	-
$2,000 under $5,000	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
$5,000 under $10,000	3,462	3,462	57,730	28,171	15,726	12,444	17,249	2,839
$10,000 under $20,000	3,159	3,159	145,561	43,103	23,659	19,443	29,866	5,232
$20,000 under $50,000	835	835	109,794	25,151	19,388	5,762	20,724	4,904
$50,000 under $100,000	151	151	43,305	9,998	7,278	2,720	9,066	3,155
$100,000 under $500,000	46	46	22,812	6,224	3,968	2,257	5,662	2,525
$500,000 or more	1	1	666	663	244	420	640	372
Nontaxable returns	1,465	1,465	44,945	4,973	2,930	2,044	875	-
Machinery, Except Electric								
Total	20,986	20,991	834,815	282,167	166,633	115,535	205,229	45,983
Taxable returns, total	17,635	17,640	722,667	273,041	164,026	109,018	203,012	45,983
$600 under $1,000	-	-	-	-	-	-	-	-
$1,000 under $2,000	(2)	(2)	(2)	(2)	(2)	-	(2)	(2)
$2,000 under $5,000	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
$5,000 under $10,000	5,819	5,819	106,705	43,695	16,753	26,943	24,826	3,805
$10,000 under $20,000	6,876	6,876	206,053	98,762	47,916	50,846	69,553	12,489
$20,000 under $50,000	2,806	2,806	247,557	81,848	64,233	17,616	67,906	15,595
$50,000 under $100,000	440	445	101,334	28,426	22,930	5,497	25,473	7,962
$100,000 under $500,000	87	87	47,900	12,962	9,577	3,385	11,920	5,454
$500,000 or more	1	1	13	691	1	690	687	336
Nontaxable returns	3,351	3,351	112,148	9,126	2,607	6,517	2,217	-
TRANSPORTATION, COMMUNICATION, ELECTRIC, GAS, AND SANITARY SERVICES								
Local Transportation								
Total	54,398	54,603	452,402	280,555	119,660	160,893	134,905	22,226
Taxable returns, total	38,952	39,157	366,551	246,811	102,386	144,423	132,814	22,226
$600 under $1,000	-	-	-	-	-	-	-	-
$1,000 under $2,000	3,143	3,143	26,457	4,876	2,870	2,005	1,483	219
$2,000 under $5,000	13,980	14,180	102,987	47,501	28,414	19,087	17,463	2,452
$5,000 under $10,000	16,460	16,460	119,084	115,483	43,010	72,472	56,515	8,782
$10,000 under $20,000	4,715	4,715	68,206	59,887	17,945	41,943	41,781	7,067
$20,000 under $50,000	632	637	37,076	16,829	8,687	8,141	13,599	2,894
$50,000 under $100,000	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
$100,000 under $500,000	12	12	9,192	1,644	1,230	414	1,480	663
$500,000 or more	-	-	-	-	-	-	-	-
Nontaxable returns	15,446	15,446	85,851	33,744	17,274	16,470	2,091	-
Trucking and Warehousing								
Total	198,842	199,395	4,163,213	1,296,829	610,375	686,455	731,486	122,299
Taxable returns, total	138,193	138,495	2,743,249	1,166,578	544,413	622,165	704,642	122,299
$600 under $1,000	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
$1,000 under $2,000	3,613	3,613	20,259	5,672	2,471	3,202	1,260	178
$2,000 under $5,000	31,609	31,609	364,638	120,547	63,208	57,338	48,746	6,659
$5,000 under $10,000	68,673	68,874	875,167	502,798	199,665	303,133	260,856	38,723
$10,000 under $20,000	29,344	29,444	891,423	378,961	186,554	192,407	259,950	42,856
$20,000 under $50,000	4,224	4,224	438,007	118,083	72,959	45,124	97,651	20,895
$50,000 under $100,000	464	464	132,460	30,441	17,296	13,145	27,209	8,946
$100,000 under $500,000	64	65	19,608	9,055	2,211	6,844	8,215	3,599
$500,000 or more	1	1	55	873	23	850	742	441
Nontaxable returns	60,649	60,900	1,419,964	130,251	65,962	64,290	26,844	-
Communication, Electric, Gas, and Sanitary Services								
Total	21,691	21,693	380,594	161,275	70,224	91,049	96,219	20,045
Taxable returns, total	15,895	15,897	295,240	151,044	63,937	87,107	94,698	20,045
$600 under $1,000	-	-	-	-	-	-	-	-
$1,000 under $2,000	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
$2,000 under $5,000	3,813	3,813	17,056	12,984	7,708	5,276	5,039	725
$5,000 under $10,000	7,212	7,212	93,654	53,998	18,683	35,314	27,912	4,403
$10,000 under $20,000	3,261	3,261	94,181	42,713	19,209	23,504	29,041	5,123
$20,000 under $50,000	880	880	73,067	26,966	14,895	12,072	22,244	5,529
$50,000 under $100,000	98	98	11,137	6,587	2,263	4,324	5,725	2,027
$100,000 under $500,000	28	30	4,225	5,420	885	4,535	3,965	1,867
$500,000 or more	1	1	55	1,344	[1]80	1,424	619	350
Nontaxable returns	5,796	5,796	85,354	10,231	6,287	3,942	1,521	-

Footnotes at end of table.

PROPRIETORS' ADJUSTED GROSS INCOME AND TAX

Table 2.9—NUMBER OF RETURNS, NUMBER OF BUSINESSES, BUSINESS RECEIPTS, ADJUSTED GROSS INCOME, NET PROFIT, TAXABLE INCOME, AND INCOME TAX AFTER CREDITS, FOR TAXABLE AND NONTAXABLE RETURNS, BY SIZE OF ADJUSTED GROSS INCOME AND BY SELECTED INDUSTRIES—Continued

Selected industry and size of adjusted gross income	Number of returns	Number of businesses	Business receipts (Thousand dollars)	Adjusted gross income			Taxable income (Thousand dollars)	Income tax after credits (Thousand dollars)
				Total (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Other income (less loss) (Thousand dollars)		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
WHOLESALE TRADE								
Motor Vehicles and Automotive Equipment								
Total	13,117	13,117	960,569	128,360	72,390	55,968	83,971	18,269
Taxable returns, total	10,755	10,755	898,974	124,445	68,778	55,665	83,971	18,269
$600 under $1,000	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
$1,000 under $2,000	(2)	(2)	(2)	(2)	(2)	-	(2)	(2)
$2,000 under $5,000	2,140	2,140	107,507	7,736	4,698	3,038	3,036	459
$5,000 under $10,000	3,813	3,813	188,222	29,551	11,717	17,834	15,297	2,378
$10,000 under $20,000	3,009	3,009	231,372	40,601	22,769	17,832	27,680	5,034
$20,000 under $50,000	1,260	1,260	291,853	36,078	23,032	13,046	28,976	6,897
$50,000 under $100,000	116	116	67,249	8,081	5,087	2,993	7,213	2,678
$100,000 under $500,000	15	15	5,722	1,998	991	1,007	1,734	818
$500,000 or more	-	-	-	-	-	-	-	-
Nontaxable returns	2,362	2,362	61,595	3,915	3,612	303	-	-
Dry Goods and Apparel								
Total	12,153	12,153	528,428	151,553	84,044	67,508	104,194	24,154
Taxable returns, total	10,495	10,495	521,553	150,565	83,268	67,298	104,194	24,154
$600 under $1,000	-	-	-	-	-	-	-	-
$1,000 under $2,000	-	-	-	-	-	-	-	-
$2,000 under $5,000	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
$5,000 under $10,000	4,213	4,213	38,587	32,201	8,247	23,953	16,980	2,703
$10,000 under $20,000	3,010	3,010	163,853	41,586	25,576	16,011	27,405	5,044
$20,000 under $50,000	1,852	1,852	234,136	54,009	36,323	17,687	42,558	10,180
$50,000 under $100,000	187	187	37,186	12,276	7,812	4,464	10,435	3,701
$100,000 under $500,000	27	27	22,428	4,274	1,818	2,456	3,230	1,493
$500,000 or more	2	2	18	1,524	[1]6	1,530	1,481	734
Nontaxable returns	1,658	1,658	6,875	988	776	210	-	-
Groceries and Related Products								
Total	39,205	39,205	4,389,784	332,152	210,596	121,554	210,633	43,621
Taxable returns, total	30,393	30,393	3,520,543	320,333	211,071	109,261	209,551	43,621
$600 under $1,000	-	-	-	-	-	-	-	-
$1,000 under $2,000	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
$2,000 under $5,000	6,606	6,606	288,760	26,219	17,937	8,282	10,584	1,506
$5,000 under $10,000	13,149	13,149	792,740	99,748	67,812	31,936	53,327	8,455
$10,000 under $20,000	7,628	7,628	1,235,807	100,800	64,444	36,355	67,948	11,900
$20,000 under $50,000	2,326	2,326	955,797	69,152	49,295	19,858	56,973	13,534
$50,000 under $100,000	231	231	150,021	15,720	8,347	7,372	13,730	4,958
$100,000 under $500,000	51	51	94,994	7,405	2,845	4,560	6,453	2,991
$500,000 or more	1	1	15	520	11	509	411	259
Nontaxable returns	8,812	8,812	869,241	11,819	[1]475	12,293	1,082	-
Farm Products - Raw Materials								
Total	14,788	14,803	4,060,093	137,598	65,935	71,662	101,218	21,631
Taxable returns, total	10,714	10,729	3,556,550	138,275	69,579	68,695	100,202	21,631
$600 under $1,000	-	-	-	-	-	-	-	-
$1,000 under $2,000	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
$2,000 under $5,000	2,408	2,408	242,258	9,310	2,593	6,716	3,263	367
$5,000 under $10,000	2,609	2,609	598,247	19,596	4,639	14,957	11,083	1,747
$10,000 under $20,000	3,410	3,410	1,507,379	47,542	25,449	22,094	34,303	5,929
$20,000 under $50,000	1,686	1,696	902,543	46,261	30,183	16,078	38,459	8,751
$50,000 under $100,000	177	182	223,617	11,249	5,444	5,804	9,821	3,384
$100,000 under $500,000	23	23	62,049	3,580	1,346	2,234	3,178	1,440
$500,000 or more	-	-	-	-	-	-	-	-
Nontaxable returns	4,074	4,074	503,543	[1]677	[1]3,644	2,967	1,016	-
Machinery, Equipment, and Supplies								
Total	18,569	18,576	1,020,458	228,014	138,311	89,701	163,513	39,650
Taxable returns, total	13,660	13,667	816,903	220,579	136,926	83,653	161,825	39,650
$600 under $1,000	-	-	-	-	-	-	-	-
$1,000 under $2,000	(2)	(2)	(2)	(2)	(2)	-	(2)	(2)
$2,000 under $5,000	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
$5,000 under $10,000	5,217	5,217	152,076	40,058	22,483	17,574	21,683	3,448
$10,000 under $20,000	4,162	4,162	176,732	60,014	31,143	28,870	41,863	7,586
$20,000 under $50,000	2,406	2,412	300,409	73,690	55,177	18,514	60,689	14,523
$50,000 under $100,000	464	464	128,338	30,393	19,925	10,468	26,533	9,433
$100,000 under $500,000	74	75	37,570	10,830	5,493	5,337	9,366	4,402
$500,000 or more	-	-	-	-	-	-	-	-
Nontaxable returns	4,909	4,909	203,555	7,435	1,385	6,048	1,688	-

Footnotes at end of table.

PROPRIETORS' ADJUSTED GROSS INCOME AND TAX

Table 2.9—NUMBER OF RETURNS, NUMBER OF BUSINESSES, BUSINESS RECEIPTS, ADJUSTED GROSS INCOME, NET PROFIT, TAXABLE INCOME, AND INCOME TAX AFTER CREDITS, FOR TAXABLE AND NONTAXABLE RETURNS, BY SIZE OF ADJUSTED GROSS INCOME AND BY SELECTED INDUSTRIES—Continued

Selected industry and size of adjusted gross income	Number of returns	Number of businesses	Business receipts (Thousand dollars)	Adjusted gross income			Taxable income (Thousand dollars)	Income tax after credits (Thousand dollars)
				Total (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Other income (less loss) (Thousand dollars)		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
RETAIL TRADE								
Building Materials Dealers								
Total	24,221	24,223	1,445,831	188,464	100,815	87,647	131,009	27,290
Taxable returns, total	17,424	17,425	1,188,781	192,105	107,925	84,180	129,807	27,290
$600 under $1,000	-	-	-	-	-	-	-	-
$1,000 under $2,000	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
$2,000 under $5,000	3,863	3,863	180,442	14,715	12,289	2,425	3,879	554
$5,000 under $10,000	5,752	5,752	185,577	39,919	19,493	20,427	21,280	3,271
$10,000 under $20,000	5,467	5,467	435,677	74,451	41,940	32,512	52,394	9,216
$20,000 under $50,000	1,530	1,530	304,478	46,383	26,962	19,421	38,818	9,345
$50,000 under $100,000	187	187	65,274	12,725	5,390	7,335	10,782	3,783
$100,000 under $500,000	23	24	10,036	2,901	984	1,916	2,446	1,093
$500,000 or more	-	-	-	-	-	-	-	-
Nontaxable returns	6,797	6,798	257,050	[1]3,641	[1]7,110	3,467	1,202	-
Hardware Stores								
Total	19,452	19,452	1,106,122	160,444	101,139	59,305	112,150	21,561
Taxable returns, total	15,146	15,146	894,373	159,238	99,460	59,777	111,330	21,561
$600 under $1,000	-	-	-	-	-	-	-	-
$1,000 under $2,000	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
$2,000 under $5,000	2,814	2,814	71,300	11,365	7,372	3,993	5,528	776
$5,000 under $10,000	6,221	6,221	255,404	45,605	28,429	17,176	28,535	4,126
$10,000 under $20,000	4,719	4,719	366,535	63,027	41,518	21,509	44,619	7,999
$20,000 under $50,000	1,119	1,119	165,951	32,003	19,352	12,651	26,774	6,381
$50,000 under $100,000	65	65	23,918	4,183	2,045	2,139	3,865	1,361
$100,000 under $500,000	6	6	4,357	910	437	472	850	412
$500,000 or more	1	1	211	1,760	23	1,737	956	476
Nontaxable returns	4,306	4,306	211,749	1,206	1,679	[1]472	820	-
Farm Equipment Dealers								
Total	12,975	12,975	1,960,412	97,477	59,257	38,222	70,296	14,344
Taxable returns, total	8,629	8,629	1,553,858	100,543	69,745	30,799	69,434	14,344
$600 under $1,000	-	-	-	-	-	-	-	-
$1,000 under $2,000	-	-	-	-	-	-	-	-
$2,000 under $5,000	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
$5,000 under $10,000	3,612	3,612	500,014	26,631	21,656	4,975	14,238	1,872
$10,000 under $20,000	1,956	1,956	374,931	26,995	15,121	11,874	18,998	3,315
$20,000 under $50,000	1,131	1,131	439,693	31,351	23,920	7,432	26,473	5,962
$50,000 under $100,000	113	113	68,009	6,929	3,998	2,931	6,290	2,115
$100,000 under $500,000	11	11	3,778	1,866	421	1,445	1,759	843
$500,000 or more	-	-	-	-	-	-	-	-
Nontaxable returns	4,346	4,346	406,554	[1]3,066	[1]10,488	7,423	862	-
General Merchandise Stores								
Total	154,525	154,818	3,541,022	1,080,749	277,064	803,684	637,399	117,549
Taxable returns, total	122,403	122,696	2,797,250	1,047,140	278,251	768,886	635,097	117,549
$600 under $1,000	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
$1,000 under $2,000	5,217	5,217	55,815	7,963	5,149	2,814	2,229	312
$2,000 under $5,000	24,921	24,921	414,806	94,969	29,863	65,106	41,475	6,148
$5,000 under $10,000	60,885	61,086	942,953	448,452	92,643	355,809	232,103	36,352
$10,000 under $20,000	26,057	26,107	835,131	338,117	90,445	247,671	230,568	40,802
$20,000 under $50,000	4,535	4,565	456,255	125,495	48,893	76,601	100,980	23,216
$50,000 under $100,000	334	344	68,248	21,832	8,480	13,352	18,947	6,380
$100,000 under $500,000	50	52	17,167	7,826	1,983	5,843	6,749	3,168
$500,000 or more	3	3	4,429	2,101	613	1,487	2,026	1,168
Nontaxable returns	32,122	32,122	743,772	33,609	[1]1,187	34,798	2,302	-
Grocery Stores, Meat and Fish Markets, and Fruit and Vegetable Markets								
Total	218,719	220,129	15,715,696	1,253,286	706,746	546,536	726,137	129,564
Taxable returns, total	151,189	152,598	12,349,747	1,175,118	683,716	491,400	717,322	129,564
$600 under $1,000	(2)	(2)	(2)	(2)	(2)	-	(2)	(2)
$1,000 under $2,000	5,619	5,619	153,097	9,568	5,521	4,046	2,420	327
$2,000 under $5,000	48,327	49,330	1,936,364	179,767	92,887	86,881	71,549	9,955
$5,000 under $10,000	64,033	64,434	4,313,160	453,436	261,857	191,578	244,821	37,998
$10,000 under $20,000	26,686	26,686	3,568,546	348,942	205,441	143,501	246,210	43,009
$20,000 under $50,000	5,750	5,750	2,074,526	155,009	103,117	51,890	127,758	29,051
$50,000 under $100,000	323	328	235,734	20,624	11,456	9,169	18,345	6,393
$100,000 under $500,000	50	50	58,590	7,411	3,076	4,335	6,177	2,825
$500,000 or more	-	-	-	-	-	-	-	-
Nontaxable returns	67,530	67,531	3,365,949	78,168	23,030	55,136	8,815	-

Footnotes at end of table.

PROPRIETORS' ADJUSTED GROSS INCOME AND TAX

Table 2.9—NUMBER OF RETURNS, NUMBER OF BUSINESSES, BUSINESS RECEIPTS, ADJUSTED GROSS INCOME, NET PROFIT, TAXABLE INCOME, AND INCOME TAX AFTER CREDITS, FOR TAXABLE AND NONTAXABLE RETURNS, BY SIZE OF ADJUSTED GROSS INCOME AND BY SELECTED INDUSTRIES—Continued

Selected industry and size of adjusted gross income	Number of returns	Number of businesses	Business receipts (Thousand dollars)	Adjusted gross income: Total (Thousand dollars)	Adjusted gross income: Net profit (less loss) (Thousand dollars)	Adjusted gross income: Other income (less loss) (Thousand dollars)	Taxable income (Thousand dollars)	Income tax after credits (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
RETAIL TRADE—Continued								
Retail Bakeries								
Total	15,500	15,500	616,410	101,262	72,540	28,724	50,333	8,484
Taxable returns, total	11,687	11,687	501,703	90,016	63,176	26,841	49,521	8,484
$600 under $1,000	-	-	-	-	-	-	-	-
$1,000 under $2,000	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
$2,000 under $5,000	3,344	3,344	63,743	13,741	6,834	6,908	5,489	750
$5,000 under $10,000	5,418	5,418	269,090	41,178	32,126	9,052	19,910	3,066
$10,000 under $20,000	1,856	1,856	120,192	26,427	18,509	7,918	17,899	3,189
$20,000 under $50,000	251	251	33,678	6,298	4,403	1,895	5,042	1,105
$50,000 under $100,000	15	15	2,991	1,013	301	712	869	330
$100,000 under $500,000	-	-	-	-	-	-	-	-
$500,000 or more	-	-	-	-	-	-	-	-
Nontaxable returns	3,813	3,813	114,707	11,246	9,364	1,883	812	-
Other Food Stores								
Total	28,120	28,120	790,585	197,133	80,217	116,916	112,817	19,902
Taxable returns, total	20,886	20,886	663,646	184,478	72,235	112,244	111,382	19,902
$600 under $1,000	-	-	-	-	-	-	-	-
$1,000 under $2,000	(2)	(2)	(2)	(2)	(2)	-	(2)	(2)
$2,000 under $5,000	4,831	4,831	87,397	18,476	9,363	9,114	5,288	761
$5,000 under $10,000	9,231	9,231	233,538	66,796	22,170	44,626	36,200	5,609
$10,000 under $20,000	5,817	5,817	247,229	75,668	31,676	43,992	51,048	8,856
$20,000 under $50,000	778	778	77,249	20,309	7,458	12,851	16,316	3,598
$50,000 under $100,000	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
$100,000 under $500,000	8	8	4,881	1,154	330	824	929	455
$500,000 or more	-	-	-	-	-	-	-	-
Nontaxable returns	7,234	7,234	126,939	12,655	7,982	4,672	1,435	-
Automobile and Truck Dealers								
Total	43,130	43,130	6,368,816	343,229	163,317	179,911	226,982	51,430
Taxable returns, total	31,009	31,009	5,186,268	337,327	179,946	157,381	226,521	51,430
$600 under $1,000	-	-	-	-	-	-	-	-
$1,000 under $2,000	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
$2,000 under $5,000	7,827	7,827	559,969	29,826	10,451	19,375	10,026	1,409
$5,000 under $10,000	12,179	12,179	1,102,746	90,969	37,766	53,203	48,380	7,610
$10,000 under $20,000	7,277	7,277	1,473,410	99,759	58,842	40,917	70,257	12,485
$20,000 under $50,000	2,696	2,696	1,401,359	78,553	52,759	25,794	64,949	15,537
$50,000 under $100,000	390	390	567,127	24,949	16,751	8,198	21,223	7,397
$100,000 under $500,000	37	37	67,558	4,909	2,706	2,203	4,339	2,019
$500,000 or more	1	1	4,718	7,370	134	7,236	7,179	4,950
Nontaxable returns	12,121	12,121	1,182,548	5,902	[1]16,629	22,530	461	-
Gasoline Service Stations								
Total	207,603	207,860	15,405,810	1,359,347	776,254	583,092	747,708	131,653
Taxable returns, total	155,549	155,806	12,738,341	1,264,913	749,525	515,389	743,576	131,653
$600 under $1,000	(2)	(2)	(2)	(2)	(2)	-	(2)	-
$1,000 under $2,000	2,007	2,007	54,519	3,229	1,489	1,741	537	76
$2,000 under $5,000	38,131	38,131	1,661,531	143,656	77,348	66,307	49,540	7,051
$5,000 under $10,000	76,827	77,028	5,470,556	545,261	298,247	247,015	279,087	42,846
$10,000 under $20,000	34,057	34,107	4,274,892	444,293	291,898	152,395	306,382	54,007
$20,000 under $50,000	4,064	4,069	1,137,113	107,061	71,982	35,079	88,821	20,091
$50,000 under $100,000	232	232	113,692	15,714	7,775	7,939	14,205	5,190
$100,000 under $500,000	29	30	16,909	4,639	600	4,039	4,167	1,966
$500,000 or more	1	1	236	875	1	874	835	426
Nontaxable returns	52,054	52,054	2,667,469	94,434	26,729	67,703	4,132	-
Tire, Battery, and Accessory Dealers, and Automotive Dealers, Not Elsewhere Classified								
Total	27,627	27,632	1,916,421	269,644	125,376	144,265	178,263	37,177
Taxable returns, total	20,966	20,971	1,615,905	256,308	125,336	130,970	176,286	37,177
$600 under $1,000	-	-	-	-	-	-	-	-
$1,000 under $2,000	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
$2,000 under $5,000	3,411	3,411	63,125	13,328	5,093	8,235	4,701	658
$5,000 under $10,000	7,876	7,876	363,800	60,624	26,746	33,878	32,028	5,082
$10,000 under $20,000	6,976	6,976	661,758	98,167	53,368	44,799	70,071	12,887
$20,000 under $50,000	2,275	2,280	434,083	65,404	33,286	32,118	53,467	12,511
$50,000 under $100,000	196	196	88,016	12,903	6,322	6,581	11,230	3,803
$100,000 under $500,000	30	30	5,057	5,063	581	4,481	4,174	1,950
$500,000 or more	1	1	11	570	[1]6	575	547	277
Nontaxable returns	6,661	6,661	300,516	13,336	40	13,295	1,977	-

Footnotes at end of table.

PROPRIETORS' ADJUSTED GROSS INCOME AND TAX

Table 2.9—NUMBER OF RETURNS, NUMBER OF BUSINESSES, BUSINESS RECEIPTS, ADJUSTED GROSS INCOME, NET PROFIT, TAXABLE INCOME, AND INCOME TAX AFTER CREDITS, FOR TAXABLE AND NONTAXABLE RETURNS, BY SIZE OF ADJUSTED GROSS INCOME AND BY SELECTED INDUSTRIES—Continued

Selected industry and size of adjusted gross income	Number of returns	Number of businesses	Business receipts (Thousand dollars)	Adjusted gross income			Taxable income (Thousand dollars)	Income tax after credits (Thousand dollars)
				Total (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Other income (less loss) (Thousand dollars)		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
RETAIL TRADE—Continued								
Apparel and Accessory Stores								
Total	56,955	56,965	3,110,695	534,655	287,915	246,741	373,005	78,971
Taxable returns, total	44,240	44,250	2,829,990	535,448	295,794	239,655	372,207	78,971
$600 under $1,000	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
$1,000 under $2,000	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
$2,000 under $5,000	5,273	5,273	144,953	20,444	8,114	12,330	7,852	1,147
$5,000 under $10,000	18,166	18,166	694,654	140,287	67,645	72,641	78,839	12,681
$10,000 under $20,000	14,047	14,047	1,033,968	189,895	112,357	77,539	133,532	24,479
$20,000 under $50,000	5,316	5,326	795,614	149,765	93,500	56,266	123,742	29,830
$50,000 under $100,000	389	389	140,358	25,286	12,036	13,250	21,627	7,743
$100,000 under $500,000	45	45	14,882	7,026	1,677	5,350	5,875	2,725
$500,000 or more	1	1	192	1,344	[1]43	1,386	619	350
Nontaxable returns	12,715	12,715	280,705	[1]793	[1]7,879	7,086	798	-
Furniture, Home Furnishings, and Equipment Stores								
Total	77,621	77,933	3,897,642	690,855	364,495	326,362	455,850	96,262
Taxable returns, total	62,295	62,402	3,515,689	679,579	367,430	312,150	454,662	96,262
$600 under $1,000	-	-	-	-	-	-	-	-
$1,000 under $2,000	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
$2,000 under $5,000	13,381	13,381	300,762	50,260	25,207	25,052	17,730	2,543
$5,000 under $10,000	23,065	23,065	897,108	166,945	83,129	83,816	88,039	13,931
$10,000 under $20,000	17,849	17,900	1,211,920	239,492	132,536	106,957	167,703	30,614
$20,000 under $50,000	6,026	6,082	934,280	169,846	108,784	61,064	138,179	32,778
$50,000 under $100,000	544	544	125,042	34,709	13,944	20,764	28,858	10,043
$100,000 under $500,000	91	91	25,884	13,369	2,504	10,865	10,868	4,945
$500,000 or more	2	2	36	2,845	2	2,843	2,667	1,321
Nontaxable returns	15,326	15,531	381,953	11,276	[1]2,935	14,212	1,188	-
Eating and Drinking Places								
Total	287,033	290,276	9,809,306	1,760,632	883,398	877,234	1,049,823	191,648
Taxable returns, total	200,839	202,773	7,488,644	1,658,880	867,457	791,423	1,034,775	191,648
$600 under $1,000	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
$1,000 under $2,000	8,210	8,210	141,929	12,968	7,522	5,447	3,691	528
$2,000 under $5,000	56,856	57,859	1,294,485	209,707	117,515	92,192	85,628	12,217
$5,000 under $10,000	86,193	86,394	2,523,963	622,303	280,652	341,650	341,096	53,525
$10,000 under $20,000	40,911	41,412	2,302,420	543,858	308,397	235,463	380,536	66,416
$20,000 under $50,000	7,544	7,740	1,022,838	211,442	130,399	81,040	174,358	40,286
$50,000 under $100,000	636	666	157,686	41,763	18,650	23,113	36,084	12,353
$100,000 under $500,000	85	87	41,379	13,798	4,330	9,469	11,501	5,364
$500,000 or more	3	4	1,606	2,666	[1]401	3,068	1,836	953
Nontaxable returns	86,194	87,503	2,320,662	101,752	15,941	85,811	15,048	-
Drug Stores and Proprietary Stores								
Total	30,151	30,206	2,999,861	395,386	299,068	96,318	280,977	60,555
Taxable returns, total	26,885	26,940	2,825,310	392,881	301,647	91,234	280,520	60,555
$600 under $1,000	-	-	-	-	-	-	-	-
$1,000 under $2,000	-	-	-	-	-	-	-	-
$2,000 under $5,000	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
$5,000 under $10,000	9,866	9,866	794,155	77,693	61,064	16,628	43,123	6,824
$10,000 under $20,000	9,334	9,384	942,879	130,342	102,818	27,524	89,556	16,024
$20,000 under $50,000	5,528	5,528	909,010	154,992	120,897	34,095	125,171	29,991
$50,000 under $100,000	340	345	122,126	21,304	13,510	7,795	18,494	6,567
$100,000 under $500,000	10	10	3,487	1,161	561	601	1,026	450
$500,000 or more	1	1	33	555	20	535	552	276
Nontaxable returns	3,266	3,266	174,551	2,505	[1]2,579	5,084	457	-
Liquor Stores								
Total	25,924	25,979	2,213,885	239,341	141,626	97,715	165,005	34,467
Taxable returns, total	20,911	20,966	1,949,794	239,009	134,002	105,009	164,882	34,467
$600 under $1,000	-	-	-	-	-	-	-	-
$1,000 under $2,000	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
$2,000 under $5,000	3,813	3,813	162,212	14,422	9,657	4,765	5,625	785
$5,000 under $10,000	7,073	7,073	455,493	52,363	24,397	27,966	28,921	4,586
$10,000 under $20,000	7,015	7,065	833,034	94,410	61,593	32,817	66,708	12,137
$20,000 under $50,000	2,222	2,222	400,105	62,068	31,300	30,769	50,592	12,086
$50,000 under $100,000	156	161	71,926	10,597	5,267	5,330	9,243	3,321
$100,000 under $500,000	29	29	14,747	3,645	1,174	2,472	2,872	1,259
$500,000 or more	1	1	863	518	24	493	477	229
Nontaxable returns	5,013	5,013	264,091	332	7,624	[1]7,294	123	-

Footnotes at end of table.

PROPRIETORS' ADJUSTED GROSS INCOME AND TAX

Table 2.9—NUMBER OF RETURNS, NUMBER OF BUSINESSES, BUSINESS RECEIPTS, ADJUSTED GROSS INCOME, NET PROFIT, TAXABLE INCOME, AND INCOME TAX AFTER CREDITS, FOR TAXABLE AND NONTAXABLE RETURNS, BY SIZE OF ADJUSTED GROSS INCOME AND BY SELECTED INDUSTRIES—Continued

Selected industry and size of adjusted gross income	Number of returns	Number of businesses	Business receipts (Thousand dollars)	Adjusted gross income			Taxable income (Thousand dollars)	Income tax after credits (Thousand dollars)
				Total (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Other income (less loss) (Thousand dollars)		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
RETAIL TRADE—Continued								
Jewelry Stores								
Total	16,641	16,641	631,598	145,072	103,001	42,069	91,085	18,313
Taxable returns, total	13,128	13,128	571,686	138,661	97,661	40,997	90,903	18,313
$600 under $1,000	(2)	(2)	(2)	(2)	(2)	-	(2)	-
$1,000 under $2,000	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
$2,000 under $5,000	2,809	2,809	52,064	9,938	4,694	5,243	3,167	463
$5,000 under $10,000	4,548	4,548	127,715	35,187	24,848	10,339	17,909	2,826
$10,000 under $20,000	4,319	4,319	254,409	57,529	44,377	13,152	39,878	7,142
$20,000 under $50,000	959	959	108,449	28,969	19,665	9,303	24,218	5,752
$50,000 under $100,000	75	75	23,965	4,636	3,296	1,340	3,989	1,391
$100,000 under $500,000	16	16	4,539	1,994	532	1,462	1,677	730
$500,000 or more	-	-	-	-	-	-	-	-
Nontaxable returns	3,513	3,513	59,912	6,411	5,340	1,072	182	-
Sporting Goods Stores and Bicycle Shops								
Total	15,830	15,830	565,650	136,087	45,928	90,159	87,784	17,211
Taxable returns, total	13,207	13,207	522,142	134,311	45,412	88,900	87,729	17,211
$600 under $1,000	-	-	-	-	-	-	-	-
$1,000 under $2,000	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
$2,000 under $5,000	2,013	2,013	17,682	7,398	1,162	6,237	2,662	394
$5,000 under $10,000	6,020	6,020	178,180	43,995	7,506	36,489	22,235	3,450
$10,000 under $20,000	4,012	4,012	179,074	52,768	19,278	33,490	37,691	6,889
$20,000 under $50,000	1,030	1,030	139,275	26,206	16,153	10,053	21,798	5,008
$50,000 under $100,000	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
$100,000 under $500,000	5	5	481	629	90	539	477	200
$500,000 or more	2	2	47	1,396	[1]14	1,409	1,194	675
Nontaxable returns	2,623	2,623	43,508	1,776	516	1,259	55	-
Fuel and Ice Dealers								
Total	13,464	13,469	616,642	115,998	63,541	52,454	74,504	15,082
Taxable returns, total	9,466	9,471	528,377	108,082	61,098	46,983	73,214	15,082
$600 under $1,000	-	-	-	-	-	-	-	-
$1,000 under $2,000	-	-	-	-	-	-	-	-
$2,000 under $5,000	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
$5,000 under $10,000	3,667	3,667	134,915	26,463	14,065	12,398	12,423	1,911
$10,000 under $20,000	3,616	3,616	251,897	48,640	29,490	19,150	35,678	6,243
$20,000 under $50,000	664	669	83,216	19,004	11,436	7,568	15,469	3,853
$50,000 under $100,000	101	101	19,140	6,327	2,299	4,028	5,256	1,817
$100,000 under $500,000	13	13	15,062	1,969	970	998	1,771	866
$500,000 or more	-	-	-	-	-	-	-	-
Nontaxable returns	3,998	3,998	88,265	7,916	2,443	5,471	1,290	-
Antique Stores and Secondhand Stores								
Total	31,043	31,043	437,127	215,318	43,500	171,820	126,418	27,767
Taxable returns, total	20,641	20,641	353,657	200,982	38,655	162,328	126,362	27,767
$600 under $1,000	-	-	-	-	-	-	-	-
$1,000 under $2,000	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
$2,000 under $5,000	4,816	4,816	74,091	17,530	5,767	11,763	7,245	1,038
$5,000 under $10,000	8,762	8,762	100,227	63,573	10,104	53,469	32,451	5,107
$10,000 under $20,000	4,669	4,669	110,791	62,597	14,427	48,171	42,778	7,765
$20,000 under $50,000	1,190	1,190	48,749	35,300	5,476	29,824	27,083	6,774
$50,000 under $100,000	141	141	10,493	8,848	1,508	7,340	7,505	2,692
$100,000 under $500,000	57	57	4,284	9,753	941	8,812	7,810	3,701
$500,000 or more	3	3	177	1,791	[1]12	1,803	1,172	644
Nontaxable returns	10,402	10,402	83,470	14,336	4,845	9,492	56	-
News Dealers and Cigar Stores								
Total	20,839	20,889	540,913	140,258	62,091	78,171	75,669	13,739
Taxable returns, total	16,825	16,875	495,959	134,006	60,635	73,373	75,669	13,739
$600 under $1,000	(2)	(2)	(2)	(2)	(2)	-	(2)	(2)
$1,000 under $2,000	(2)	(2)	(2)	(2)	(2)	-	(2)	(2)
$2,000 under $5,000	4,219	4,219	79,575	15,130	10,803	4,327	6,179	934
$5,000 under $10,000	8,027	8,027	223,272	56,972	27,089	29,883	27,402	4,311
$10,000 under $20,000	3,868	3,918	161,796	49,860	19,018	30,843	32,825	5,837
$20,000 under $50,000	281	281	22,393	8,312	2,539	5,774	7,021	1,727
$50,000 under $100,000	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
$100,000 under $500,000	2	2	21	209	8	201	154	60
$500,000 or more	1	1	70	1,344	[1]21	1,365	619	350
Nontaxable returns	4,014	4,014	44,954	6,252	1,456	4,798	-	-

Footnotes at end of table.

PROPRIETORS' ADJUSTED GROSS INCOME AND TAX

Table 2.9—NUMBER OF RETURNS, NUMBER OF BUSINESSES, BUSINESS RECEIPTS, ADJUSTED GROSS INCOME, NET PROFIT, TAXABLE INCOME, AND INCOME TAX AFTER CREDITS, FOR TAXABLE AND NONTAXABLE RETURNS, BY SIZE OF ADJUSTED GROSS INCOME AND BY SELECTED INDUSTRIES—Continued

Selected industry and size of adjusted gross income	Number of returns	Number of businesses	Business receipts (Thousand dollars)	Adjusted gross income			Taxable income (Thousand dollars)	Income tax after credits (Thousand dollars)
				Total (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Other income (less loss) (Thousand dollars)		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
RETAIL TRADE—Continued								
Florists								
Total	19,213	19,213	602,479	141,681	67,631	74,048	89,589	17,518
Taxable returns, total	13,193	13,193	487,314	135,221	66,771	68,449	89,413	17,518
$600 under $1,000	-	-	-	-	-	-	-	-
$1,000 under $2,000	-	-	-	-	-	-	-	-
$2,000 under $5,000	2,819	2,819	74,542	10,612	7,364	3,247	4,150	612
$5,000 under $10,000	5,200	5,200	99,940	36,646	13,827	22,820	20,835	3,288
$10,000 under $20,000	4,162	4,162	205,038	57,318	29,906	27,411	40,319	7,293
$20,000 under $50,000	964	964	102,252	26,162	15,047	11,116	20,593	4,856
$50,000 under $100,000	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
$100,000 under $500,000	13	13	566	2,313	[1]23	2,335	1,807	871
$500,000 or more	-	-	-	-	-	-	-	-
Nontaxable returns	6,020	6,020	115,165	6,460	860	5,599	176	-
FINANCE, INSURANCE, AND REAL ESTATE								
Insurance Agents, Brokers, and Service								
Total	183,056	183,393	2,397,989	2,120,047	1,037,101	1,082,945	1,350,103	291,102
Taxable returns, total	160,233	160,369	2,287,960	2,067,997	1,006,103	1,061,892	1,346,873	291,102
$600 under $1,000	-	-	-	-	-	-	-	-
$1,000 under $2,000	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
$2,000 under $5,000	17,559	17,559	91,063	68,120	33,362	34,757	23,119	3,422
$5,000 under $10,000	62,748	62,748	419,432	476,979	203,376	273,603	229,139	35,943
$10,000 under $20,000	56,585	56,635	829,413	775,948	379,289	396,660	509,676	92,120
$20,000 under $50,000	20,446	20,521	757,454	574,993	321,822	253,170	445,909	105,435
$50,000 under $100,000	1,754	1,764	142,915	112,907	53,732	59,175	91,787	32,051
$100,000 under $500,000	331	332	45,067	48,413	13,267	35,146	39,590	18,260
$500,000 or more	7	7	757	9,316	335	8,981	7,392	3,834
Nontaxable returns	22,823	23,024	110,029	52,050	30,998	21,053	3,230	-
Real Estate Operators (Except Developers) and Lessors of Buildings								
Total	18,873	19,097	298,499	224,582	7,225	217,356	163,534	45,600
Taxable returns, total	14,036	14,043	226,290	234,202	32,771	201,431	163,250	45,600
$600 under $1,000	(2)	(2)	(2)	(2)	(2)	-	(2)	(2)
$1,000 under $2,000	-	-	-	-	-	-	-	-
$2,000 under $5,000	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
$5,000 under $10,000	6,020	6,020	37,157	43,404	4,190	39,214	21,717	3,404
$10,000 under $20,000	4,314	4,314	71,866	59,596	9,794	49,803	40,758	7,502
$20,000 under $50,000	1,954	1,959	65,101	56,164	12,183	43,980	43,299	10,525
$50,000 under $100,000	455	455	31,985	30,726	5,360	25,367	24,657	8,531
$100,000 under $500,000	135	137	12,289	22,274	249	22,025	16,477	7,671
$500,000 or more	16	16	2,941	19,652	[1]251	19,903	15,543	7,846
Nontaxable returns	4,837	5,054	72,209	[1]9,620	[1]25,546	15,925	284	-
Lessors of Real Property Other Than Buildings								
Total	105,426	105,499	288,665	896,630	87,816	808,819	582,639	139,349
Taxable returns, total	74,866	74,936	211,426	844,329	72,472	771,861	578,985	139,349
$600 under $1,000	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
$1,000 under $2,000	2,007	2,007	3,045	2,779	1,683	1,096	668	94
$2,000 under $5,000	17,056	17,056	40,355	60,496	18,259	42,238	25,318	3,585
$5,000 under $10,000	30,351	30,351	65,781	220,375	24,239	196,136	124,066	19,980
$10,000 under $20,000	17,464	17,514	58,855	234,723	19,522	215,203	165,840	30,136
$20,000 under $50,000	6,128	6,138	30,805	177,355	6,612	170,744	140,309	33,743
$50,000 under $100,000	1,155	1,165	8,388	76,524	1,457	75,067	63,789	22,773
$100,000 under $500,000	285	285	3,423	47,247	385	46,862	37,792	17,906
$500,000 or more	19	19	497	24,458	54	24,404	21,193	11,131
Nontaxable returns	30,560	30,563	77,239	52,301	15,344	36,958	3,654	-
Agents, Brokers, and Managers								
Total	190,755	191,487	1,741,256	1,881,393	658,189	1,223,206	1,184,826	252,843
Taxable returns, total	151,417	151,949	1,434,132	1,825,449	617,622	1,207,827	1,182,943	252,843
$600 under $1,000	-	-	-	-	-	-	-	-
$1,000 under $2,000	2,140	2,140	6,320	3,694	1,495	2,199	1,183	169
$2,000 under $5,000	23,388	23,588	102,758	88,552	33,130	55,421	32,164	4,713
$5,000 under $10,000	55,795	55,995	312,515	415,466	143,697	271,770	212,431	33,798
$10,000 under $20,000	52,720	52,820	608,233	721,050	255,332	465,718	477,899	86,265
$20,000 under $50,000	15,495	15,515	325,276	437,278	150,612	286,665	331,507	77,458
$50,000 under $100,000	1,582	1,592	63,262	101,940	27,938	74,002	82,162	28,357
$100,000 under $500,000	287	289	15,579	46,231	5,477	40,755	36,487	16,813
$500,000 or more	10	10	189	11,238	[1]59	11,297	9,110	5,270
Nontaxable returns	39,338	39,538	307,124	55,944	40,567	15,379	1,883	-

Footnotes at end of table.

PROPRIETORS' ADJUSTED GROSS INCOME AND TAX

Table 2.9—NUMBER OF RETURNS, NUMBER OF BUSINESSES, BUSINESS RECEIPTS, ADJUSTED GROSS INCOME, NET PROFIT, TAXABLE INCOME, AND INCOME TAX AFTER CREDITS, FOR TAXABLE AND NONTAXABLE RETURNS, BY SIZE OF ADJUSTED GROSS INCOME AND BY SELECTED INDUSTRIES—Continued

Selected industry and size of adjusted gross income	Number of returns	Number of businesses	Business receipts (Thousand dollars)	Adjusted gross income			Taxable income (Thousand dollars)	Income tax after credits (Thousand dollars)
				Total (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Other income (less loss) (Thousand dollars)		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
FINANCE, INSURANCE, AND REAL ESTATE—Continued								
Combinations of Real Estate, Insurance, Loans, and Law Offices								
Total	34,383	34,388	550,582	405,198	174,073	231,126	273,053	61,083
Taxable returns, total	27,589	27,594	458,499	399,853	167,090	232,764	271,928	61,083
$600 under $1,000	-	-	-	-	-	-	-	-
$1,000 under $2,000	-	-	-	-	-	-	-	-
$2,000 under $5,000	3,148	3,148	22,746	12,226	9,248	2,978	3,809	492
$5,000 under $10,000	8,680	8,680	98,222	68,122	31,337	36,785	35,176	5,599
$10,000 under $20,000	10,788	10,788	168,798	151,032	57,251	93,781	100,143	17,971
$20,000 under $50,000	4,447	4,447	140,771	124,691	58,900	65,793	96,610	22,861
$50,000 under $100,000	442	447	22,172	27,996	8,668	19,328	22,574	7,769
$100,000 under $500,000	82	82	5,340	13,196	1,689	11,507	11,214	5,199
$500,000 or more	2	2	450	2,590	[1]3	2,592	2,402	1,192
Nontaxable returns	6,794	6,794	92,083	5,345	6,983	[1]1,638	1,125	-
Other Real Estate								
Total	12,426	12,426	580,482	163,365	38,756	124,611	116,537	28,752
Taxable returns, total	9,047	9,047	357,175	166,797	55,834	110,963	116,529	28,752
$600 under $1,000	-	-	-	-	-	-	-	-
$1,000 under $2,000	(2)	(2)	-	(2)	(2)	(2)	(2)	(2)
$2,000 under $5,000	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
$5,000 under $10,000	2,258	2,258	55,254	18,298	6,978	11,320	9,731	1,598
$10,000 under $20,000	3,918	3,918	137,465	55,672	23,934	31,738	36,265	6,377
$20,000 under $50,000	1,844	1,844	113,591	54,069	17,375	36,694	39,820	9,349
$50,000 under $100,000	339	339	35,009	22,025	4,580	17,445	18,265	6,066
$100,000 under $500,000	83	83	13,943	12,692	1,824	10,868	10,053	4,500
$500,000 or more	3	3	30	2,343	[1]22	2,365	1,395	703
Nontaxable returns	3,379	3,379	223,307	[1]3,432	[1]17,078	13,648	8	-
SERVICES								
Hotels								
Total	12,253	12,266	222,884	83,538	13,352	70,188	52,544	14,765
Taxable returns, total	7,509	7,516	154,186	77,857	16,561	61,295	51,572	14,765
$600 under $1,000	-	-	-	-	-	-	-	-
$1,000 under $2,000	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
$2,000 under $5,000	3,612	3,612	38,769	13,084	5,356	7,727	5,995	847
$5,000 under $10,000	2,207	2,207	52,033	16,732	2,898	13,833	9,601	1,565
$10,000 under $20,000	903	903	23,368	10,928	3,579	7,348	7,672	1,356
$20,000 under $50,000	427	432	21,534	12,772	3,746	9,026	10,244	2,495
$50,000 under $100,000	127	127	10,948	8,210	1,086	7,124	6,800	2,279
$100,000 under $500,000	26	27	3,378	4,553	[1]506	5,060	3,306	1,525
$500,000 or more	6	7	3,622	11,354	302	11,053	7,911	4,692
Nontaxable returns	4,744	4,750	68,698	5,681	[1]3,209	8,893	972	-
Tourist Courts and Motels								
Total	37,643	37,699	685,934	258,248	66,377	191,870	180,451	37,846
Taxable returns, total	25,489	25,540	521,905	258,526	75,140	183,386	177,768	37,846
$600 under $1,000	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
$1,000 under $2,000	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
$2,000 under $5,000	7,625	7,625	111,321	28,959	5,678	23,281	11,946	1,473
$5,000 under $10,000	9,035	9,035	112,099	64,334	17,414	46,920	37,358	5,723
$10,000 under $20,000	4,975	4,975	115,517	66,433	20,982	45,451	47,675	8,132
$20,000 under $50,000	2,300	2,350	142,538	66,044	27,436	38,608	55,289	12,737
$50,000 under $100,000	283	283	23,999	19,297	2,617	16,680	15,586	5,248
$100,000 under $500,000	66	67	8,141	10,892	461	10,430	8,931	4,107
$500,000 or more	1	1	5	729	[1]6	736	580	374
Nontaxable returns	12,154	12,159	164,029	[1]278	[1]8,763	8,484	2,683	-
Other Lodging Places								
Total	59,962	59,963	526,357	340,349	56,928	283,423	206,855	40,323
Taxable returns, total	38,466	38,467	365,016	322,051	65,738	256,314	204,548	40,323
$600 under $1,000	-	-	-	-	-	-	-	-
$1,000 under $2,000	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
$2,000 under $5,000	11,890	11,890	73,265	41,695	11,328	30,367	17,424	2,385
$5,000 under $10,000	14,699	14,699	131,689	105,742	22,011	83,731	59,307	9,146
$10,000 under $20,000	8,375	8,375	95,374	107,865	19,780	88,086	75,103	13,389
$20,000 under $50,000	1,414	1,414	45,176	39,771	10,147	29,625	32,620	7,731
$50,000 under $100,000	238	238	10,971	16,079	1,142	14,937	12,936	4,420
$100,000 under $500,000	43	44	1,445	7,314	[1]397	7,710	5,672	2,677
$500,000 or more	1	1	9	852	[1]8	860	796	478
Nontaxable returns	21,496	21,496	161,341	18,298	[1]8,810	27,109	2,307	-

Footnotes at end of table.

PROPRIETORS' ADJUSTED GROSS INCOME AND TAX

Table 2.9—NUMBER OF RETURNS, NUMBER OF BUSINESSES, BUSINESS RECEIPTS, ADJUSTED GROSS INCOME, NET PROFIT, TAXABLE INCOME, AND INCOME TAX AFTER CREDITS, FOR TAXABLE AND NONTAXABLE RETURNS, BY SIZE OF ADJUSTED GROSS INCOME AND BY SELECTED INDUSTRIES—Continued

Selected industry and size of adjusted gross income	Number of returns	Number of businesses	Business receipts (Thousand dollars)	Adjusted gross income			Taxable income (Thousand dollars)	Income tax after credits (Thousand dollars)
				Total (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Other income (less loss) (Thousand dollars)		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
SERVICES—Continued								
Laundries, Laundry Services, Cleaning and Dyeing Plants								
Total	91,757	92,962	1,635,970	638,838	285,091	353,748	369,098	64,675
Taxable returns, total	68,176	68,980	1,306,487	594,136	262,280	331,855	358,797	64,675
$600 under $1,000	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
$1,000 under $2,000	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
$2,000 under $5,000	15,753	15,953	166,684	55,724	29,724	25,999	19,889	2,780
$5,000 under $10,000	33,505	33,906	493,162	245,364	107,310	138,054	124,177	18,794
$10,000 under $20,000	13,442	13,593	405,025	180,540	77,825	102,715	124,611	21,183
$20,000 under $50,000	3,527	3,577	218,101	97,774	43,865	53,909	78,977	17,696
$50,000 under $100,000	116	116	10,096	6,742	2,016	4,726	5,658	1,884
$100,000 under $500,000	25	27	2,716	4,222	148	4,074	3,615	1,667
$500,000 or more	2	2	66	1,174	16	1,180	1,151	587
Nontaxable returns	23,581	23,982	329,483	44,702	22,811	21,893	10,301	-
Photographic Studios								
Total	29,317	29,317	347,516	275,429	87,354	188,077	173,536	33,578
Taxable returns, total	25,974	25,974	330,524	268,766	86,199	182,568	173,323	33,578
$600 under $1,000	-	-	-	-	-	-	-	-
$1,000 under $2,000	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
$2,000 under $5,000	3,813	3,813	38,506	13,419	6,031	7,388	4,135	572
$5,000 under $10,000	11,238	11,238	77,112	87,730	24,537	63,193	48,105	7,698
$10,000 under $20,000	8,538	8,538	133,303	112,413	33,204	79,209	77,714	14,224
$20,000 under $50,000	1,416	1,416	65,408	40,997	18,668	22,331	32,431	7,115
$50,000 under $100,000	142	142	10,067	9,299	2,747	6,552	7,523	2,635
$100,000 under $500,000	24	24	3,291	3,518	681	2,837	2,761	1,241
$500,000 or more	-	-	-	-	-	-	-	-
Nontaxable returns	3,343	3,343	16,992	6,663	1,155	5,509	213	-
Beauty and Barber Shops								
Total	320,060	322,489	2,379,405	1,940,980	818,850	1,122,126	1,071,840	180,194
Taxable returns, total	262,479	264,707	2,069,711	1,854,299	756,398	1,097,899	1,067,769	180,194
$600 under $1,000	2,407	2,407	5,722	2,263	2,221	42	137	18
$1,000 under $2,000	13,244	13,244	50,762	20,432	17,774	2,659	6,223	859
$2,000 under $5,000	70,742	71,144	394,387	260,951	175,455	85,495	105,601	15,656
$5,000 under $10,000	129,448	130,853	879,143	940,469	346,246	594,223	506,372	79,297
$10,000 under $20,000	43,609	44,010	586,977	543,391	183,789	359,600	377,434	66,570
$20,000 under $50,000	2,852	2,862	134,282	74,400	27,720	46,679	61,047	13,774
$50,000 under $100,000	161	171	16,772	10,186	2,916	7,271	8,987	3,131
$100,000 under $500,000	16	16	1,666	2,207	277	1,930	1,968	889
$500,000 or more	-	-	-	-	-	-	-	-
Nontaxable returns	57,581	57,782	309,694	86,681	62,452	24,227	4,071	-
Advertising								
Total	18,785	18,785	472,565	226,754	96,415	130,344	151,381	34,528
Taxable returns, total	15,912	15,912	439,509	218,280	89,774	128,509	149,793	34,528
$600 under $1,000	-	-	-	-	-	-	-	-
$1,000 under $2,000								
$2,000 under $5,000	2,140	2,140	24,998	6,895	3,834	3,061	3,426	529
$5,000 under $10,000	5,802	5,802	86,353	48,041	21,288	26,753	26,301	4,295
$10,000 under $20,000	5,471	5,471	113,624	74,757	26,344	48,415	50,939	9,352
$20,000 under $50,000	2,249	2,249	167,542	61,487	30,068	31,420	47,669	11,352
$50,000 under $100,000	212	212	27,132	13,181	5,765	7,416	10,690	3,549
$100,000 under $500,000	32	32	14,050	4,823	1,714	3,108	4,087	1,875
$500,000 or more	6	6	5,810	9,096	761	8,336	6,681	3,576
Nontaxable returns	2,873	2,873	33,056	8,474	6,641	1,835	1,588	-
Services to Dwellings and Other Buildings								
Total	50,023	50,023	475,244	334,658	141,337	193,322	173,674	29,380
Taxable returns, total	43,191	43,191	446,388	317,306	132,873	184,434	173,408	29,380
$600 under $1,000	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
$1,000 under $2,000	2,408	2,408	12,267	3,761	3,139	623	1,168	161
$2,000 under $5,000	10,300	10,300	61,498	38,652	22,660	15,992	14,670	2,193
$5,000 under $10,000	21,538	21,538	201,140	158,807	61,759	97,048	82,984	13,044
$10,000 under $20,000	8,375	8,375	125,154	103,572	36,433	67,138	64,620	11,305
$20,000 under $50,000	331	331	39,416	9,454	7,355	2,099	7,415	1,724
$50,000 under $100,000	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
$100,000 under $500,000	8	8	2,796	1,004	629	375	852	370
$500,000 or more	-	-	-	-	-	-	-	-
Nontaxable returns	6,832	6,832	28,856	17,352	8,464	8,888	266	-

Footnotes at end of table.

PROPRIETORS' ADJUSTED GROSS INCOME AND TAX

Table 2.9—NUMBER OF RETURNS, NUMBER OF BUSINESSES, BUSINESS RECEIPTS, ADJUSTED GROSS INCOME, NET PROFIT, TAXABLE INCOME, AND INCOME TAX AFTER CREDITS, FOR TAXABLE AND NONTAXABLE RETURNS, BY SIZE OF ADJUSTED GROSS INCOME AND BY SELECTED INDUSTRIES—Continued

Selected industry and size of adjusted gross income	Number of returns	Number of businesses	Business receipts (Thousand dollars)	Adjusted gross income			Taxable income (Thousand dollars)	Income tax after credits (Thousand dollars)
				Total (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Other income (less loss) (Thousand dollars)		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
SERVICES—Continued								
Other Business Services								
Total	193,207	193,938	2,012,477	2,189,298	557,514	1,631,786	1,464,665	343,858
Taxable returns, total	161,792	162,318	1,651,905	2,143,487	553,942	1,589,546	1,458,925	343,858
$600 under $1,000	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
$1,000 under $2,000	2,347	2,347	4,618	3,510	2,147	1,364	1,108	158
$2,000 under $5,000	21,938	21,943	119,735	81,308	30,155	51,153	36,165	5,383
$5,000 under $10,000	58,437	58,638	359,667	434,926	105,941	328,985	233,084	37,491
$10,000 under $20,000	55,666	55,817	545,821	753,414	191,094	562,319	505,420	92,879
$20,000 under $50,000	19,397	19,553	468,087	542,053	168,747	373,308	416,973	97,149
$50,000 under $100,000	2,440	2,450	109,341	162,477	39,722	122,753	130,748	45,348
$100,000 under $500,000	719	722	34,330	118,713	13,891	104,822	95,098	43,772
$500,000 or more	45	45	8,709	46,341	1,701	44,641	40,295	21,673
Nontaxable returns	31,415	31,620	360,572	45,811	3,572	42,240	5,740	-
Automobile Repair Shops								
Total	113,420	113,425	2,281,995	638,667	351,068	287,604	326,311	56,305
Taxable returns, total	84,101	84,106	1,853,293	587,541	325,385	262,160	325,087	56,305
$600 under $1,000	(2)	(2)	(2)	(2)	(2)	-	(2)	(2)
$1,000 under $2,000	3,244	3,244	29,778	5,122	4,705	417	1,368	188
$2,000 under $5,000	30,210	30,210	348,030	113,573	65,857	47,717	38,176	5,488
$5,000 under $10,000	36,319	36,319	714,724	262,896	128,343	134,554	138,529	21,758
$10,000 under $20,000	12,388	12,388	540,964	159,432	91,828	67,605	108,991	19,395
$20,000 under $50,000	1,436	1,436	187,611	38,850	30,994	7,856	31,449	7,187
$50,000 under $100,000	92	97	27,314	5,891	2,929	2,963	5,292	1,726
$100,000 under $500,000	11	11	2,934	1,460	412	1,048	1,262	560
$500,000 or more	-	-	-	-	-	-	-	-
Nontaxable returns	29,319	29,319	428,702	51,126	25,683	25,444	1,224	-
Repair Services, Except Automobile								
Total	190,526	190,727	1,734,003	1,230,927	456,456	774,468	651,626	111,929
Taxable returns, total	150,464	150,665	1,486,542	1,152,105	414,253	737,849	649,315	111,929
$600 under $1,000	(2)	(2)	(2)	(2)	(2)	-	(2)	(2)
$1,000 under $2,000	4,615	4,615	22,582	7,318	5,404	1,914	1,713	236
$2,000 under $5,000	37,791	37,992	299,408	144,374	74,530	69,843	52,790	7,703
$5,000 under $10,000	76,076	76,076	578,220	568,006	181,096	386,909	293,747	46,208
$10,000 under $20,000	29,466	29,466	423,087	367,535	114,376	253,159	247,423	43,604
$20,000 under $50,000	1,973	1,973	132,585	52,761	31,209	21,553	43,520	10,203
$50,000 under $100,000	127	127	25,675	7,874	5,521	2,352	7,086	2,423
$100,000 under $500,000	13	13	3,429	1,867	822	1,044	1,677	782
$500,000 or more	2	2	1,045	2,012	937	1,075	1,300	762
Nontaxable returns	40,062	40,062	247,461	78,822	42,203	36,619	2,311	-
Medical Laboratories								
Total	1,610	1,610	49,559	33,139	17,230	15,909	24,552	7,004
Taxable returns, total	1,610	1,610	49,559	33,139	17,230	15,909	24,552	7,004
$600 under $1,000	-	-	-	-	-	-	-	-
$1,000 under $2,000	-	-	-	-	-	-	-	-
$2,000 under $5,000	-	-	-	-	-	-	-	-
$5,000 under $10,000	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
$10,000 under $20,000	552	552	6,616	7,647	3,754	3,892	5,067	918
$20,000 under $50,000	306	306	14,701	9,307	5,453	3,855	7,405	1,827
$50,000 under $100,000	131	131	15,945	9,201	4,664	4,538	7,827	2,907
$100,000 under $500,000	19	19	7,223	2,765	1,788	976	2,240	1,033
$500,000 or more	-	-	-	-	-	-	-	-
Nontaxable returns	-	-	-	-	-	-	-	-
Dental Laboratories								
Total	5,988	5,988	149,986	61,631	43,956	17,677	38,324	7,400
Taxable returns, total	5,537	5,537	143,309	59,995	42,849	17,148	38,309	7,400
$600 under $1,000	-	-	-	-	-	-	-	-
$1,000 under $2,000	-	-	-	-	-	-	-	-
$2,000 under $5,000	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
$5,000 under $10,000	2,258	2,258	25,810	16,940	11,497	5,443	9,307	1,390
$10,000 under $20,000	1,756	1,756	53,193	23,277	17,686	5,591	15,344	2,716
$20,000 under $50,000	472	472	23,816	12,300	8,869	3,431	9,562	2,142
$50,000 under $100,000	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
$100,000 under $500,000	3	3	498	415	131	284	392	186
$500,000 or more	-	-	-	-	-	-	-	-
Nontaxable returns	(2)	(2)	(2)	(2)	(2)	(2)	(2)	-

Footnotes at end of table.

PROPRIETORS' ADJUSTED GROSS INCOME AND TAX

Table 2.9—NUMBER OF RETURNS, NUMBER OF BUSINESSES, BUSINESS RECEIPTS, ADJUSTED GROSS INCOME, NET PROFIT, TAXABLE INCOME, AND INCOME TAX AFTER CREDITS, FOR TAXABLE AND NONTAXABLE RETURNS, BY SIZE OF ADJUSTED GROSS INCOME AND BY SELECTED INDUSTRIES—Continued

Selected industry and size of adjusted gross income	Number of returns	Number of businesses	Business receipts (Thousand dollars)	Adjusted gross income: Total (Thousand dollars)	Adjusted gross income: Net profit (less loss) (Thousand dollars)	Adjusted gross income: Other income (less loss) (Thousand dollars)	Taxable income (Thousand dollars)	Income tax after credits (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
SERVICES—Continued								
Offices of Physicians and Surgeons								
Total	152,048	152,199	6,055,416	4,772,456	3,640,922	1,131,534	3,760,938	1,086,777
Taxable returns, total	146,291	146,442	5,987,090	4,761,090	3,630,807	1,130,284	3,760,276	1,086,777
$600 under $1,000	-	-	-	-	-	-	-	-
$1,000 under $2,000	-	-	-	-	-	-	-	-
$2,000 under $5,000	2,619	2,619	19,947	10,283	6,930	3,353	4,259	595
$5,000 under $10,000	9,482	9,482	106,761	73,684	40,093	33,591	41,634	6,631
$10,000 under $20,000	31,429	31,429	613,104	480,664	314,807	165,857	333,802	63,542
$20,000 under $50,000	80,570	80,665	3,333,384	2,611,326	2,044,322	567,007	2,046,255	515,433
$50,000 under $100,000	20,176	20,227	1,625,504	1,300,109	1,044,588	255,517	1,091,626	385,999
$100,000 under $500,000	1,994	1,999	285,378	269,835	178,329	91,508	230,297	107,444
$500,000 or more	21	21	3,012	15,189	1,738	13,451	12,403	7,133
Nontaxable returns	5,757	5,757	68,326	11,366	10,115	1,250	662	-
Offices of Dentists and Dental Surgeons								
Total	83,011	83,071	2,788,756	1,704,682	1,443,354	261,323	1,268,279	299,879
Taxable returns, total	78,770	78,830	2,756,180	1,690,581	1,435,479	255,098	1,265,159	299,879
$600 under $1,000	-	-	-	-	-	-	-	-
$1,000 under $2,000	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
$2,000 under $5,000	2,207	2,207	17,527	8,348	6,652	1,696	4,360	580
$5,000 under $10,000	10,920	10,920	148,264	85,335	68,316	17,019	47,124	7,547
$10,000 under $20,000	29,196	29,196	728,188	437,361	360,531	76,831	300,593	54,634
$20,000 under $50,000	33,389	33,444	1,575,668	964,307	839,703	124,599	747,935	176,529
$50,000 under $100,000	2,664	2,669	252,798	168,069	143,269	24,800	141,746	49,609
$100,000 under $500,000	191	191	32,588	25,347	16,657	8,690	22,029	10,264
$500,000 or more	2	2	431	1,459	75	1,384	1,294	708
Nontaxable returns	4,241	4,241	32,576	14,101	7,875	6,225	3,120	-
Offices of Osteopathic Physicians								
Total	7,245	7,246	212,219	143,440	118,882	24,557	110,725	28,407
Taxable returns, total	6,642	6,643	205,529	140,998	116,583	24,414	110,725	28,407
$600 under $1,000	-	-	-	-	-	-	-	-
$1,000 under $2,000	(2)	(2)	(2)	(2)	(2)	-	(2)	(2)
$2,000 under $5,000	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
$5,000 under $10,000	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
$10,000 under $20,000	2,156	2,156	44,034	30,347	22,811	7,537	21,438	3,921
$20,000 under $50,000	2,540	2,540	111,050	76,970	65,855	11,116	63,160	15,727
$50,000 under $100,000	312	312	31,380	19,965	17,891	2,073	17,309	6,115
$100,000 under $500,000	29	30	5,796	4,130	3,252	877	3,653	1,774
$500,000 or more	-	-	-	-	-	-	-	-
Nontaxable returns	(2)	(2)	(2)	(2)	(2)	(2)	-	-
Offices of Chiropractors								
Total	16,804	16,804	190,005	141,355	101,723	39,630	85,978	15,988
Taxable returns, total	13,743	13,743	172,511	134,924	96,172	38,750	85,978	15,988
$600 under $1,000	-	-	-	-	-	-	-	-
$1,000 under $2,000	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
$2,000 under $5,000	3,411	3,411	15,456	12,890	6,521	6,368	6,120	924
$5,000 under $10,000	5,017	5,017	38,190	36,566	20,702	15,863	21,003	3,279
$10,000 under $20,000	3,917	3,917	74,969	53,880	43,808	10,072	34,369	6,042
$20,000 under $50,000	1,179	1,179	41,357	30,013	24,198	5,816	23,180	5,224
$50,000 under $100,000	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
$100,000 under $500,000	3	3	105	349	91	258	329	149
$500,000 or more	-	-	-	-	-	-	-	-
Nontaxable returns	3,061	3,061	17,494	6,431	5,551	880	-	-
Registered and Practical Nurses								
Total	92,159	92,360	285,063	561,473	240,528	320,948	327,498	56,301
Taxable returns, total	79,111	79,312	264,448	538,038	224,753	313,286	327,225	56,301
$600 under $1,000	(2)	(2)	(2)	(2)	(2)	-	(2)	(2)
$1,000 under $2,000	4,415	4,415	8,571	7,819	7,346	473	2,641	392
$2,000 under $5,000	27,943	27,943	95,746	100,734	79,290	21,444	51,184	7,929
$5,000 under $10,000	30,735	30,936	105,084	222,774	91,581	131,193	133,453	22,121
$10,000 under $20,000	15,167	15,167	51,171	193,410	44,504	148,906	129,246	23,217
$20,000 under $50,000	438	438	3,405	12,084	1,563	10,521	9,935	2,358
$50,000 under $100,000	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
$100,000 under $500,000	2	2	16	303	15	288	266	123
$500,000 or more	-	-	-	-	-	-	-	-
Nontaxable returns	13,048	13,048	20,615	23,435	15,775	7,662	273	-

Footnotes at end of table.

PROPRIETORS' ADJUSTED GROSS INCOME AND TAX

Table 2.9—NUMBER OF RETURNS, NUMBER OF BUSINESSES, BUSINESS RECEIPTS, ADJUSTED GROSS INCOME, NET PROFIT, TAXABLE INCOME, AND INCOME TAX AFTER CREDITS, FOR TAXABLE AND NONTAXABLE RETURNS, BY SIZE OF ADJUSTED GROSS INCOME AND BY SELECTED INDUSTRIES—Continued

Selected industry and size of adjusted gross income	Number of returns	Number of businesses	Business receipts (Thousand dollars)	Adjusted gross income			Taxable income (Thousand dollars)	Income tax after credits (Thousand dollars)
				Total (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Other income (less loss) (Thousand dollars)		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
SERVICES—Continued								
Hospitals, Sanatoria, and Convalescent and Rest Homes								
Total	17,240	17,246	556,534	108,699	71,370	37,330	73,566	15,378
Taxable returns, total	11,093	11,099	407,782	108,699	67,818	40,881	73,005	15,378
$600 under $1,000	-	-	-	-	-	-	-	-
$1,000 under $2,000	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
$2,000 under $5,000	2,809	2,809	42,726	9,757	5,544	4,212	3,291	459
$5,000 under $10,000	5,022	5,022	150,550	36,772	21,444	15,329	20,935	3,333
$10,000 under $20,000	2,262	2,262	106,369	30,271	21,065	9,206	22,311	4,016
$20,000 under $50,000	665	670	70,746	20,485	13,693	6,792	17,065	4,015
$50,000 under $100,000	106	106	21,288	7,025	3,679	3,346	5,912	1,991
$100,000 under $500,000	28	29	13,730	4,067	2,265	1,802	3,443	1,557
$500,000 or more	-	-	-	-	-	-	-	-
Nontaxable returns	6,147	6,147	148,752	-	3,552	[1]3,551	561	-
Other Medical Services								
Total	42,641	42,648	825,252	628,171	356,765	271,412	439,910	98,247
Taxable returns, total	39,931	39,938	811,422	620,795	351,967	268,834	439,656	98,247
$600 under $1,000	-	-	-	-	-	-	-	-
$1,000 under $2,000	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
$2,000 under $5,000	2,860	2,860	8,067	9,960	3,760	6,201	4,374	624
$5,000 under $10,000	11,844	11,844	123,993	91,520	45,380	46,141	50,653	8,378
$10,000 under $20,000	15,861	15,861	287,809	227,365	124,628	102,738	154,870	28,547
$20,000 under $50,000	8,408	8,413	328,469	235,822	151,153	84,669	183,745	43,455
$50,000 under $100,000	675	676	46,529	43,063	23,864	19,200	35,604	12,453
$100,000 under $500,000	79	80	16,405	11,426	3,578	7,849	9,077	4,140
$500,000 or more	2	2	9	1,421	4	1,418	1,295	645
Nontaxable returns	2,710	2,710	13,830	7,376	4,798	2,578	254	-
Educational Services								
Total	94,182	94,583	365,610	782,000	138,689	643,310	479,542	92,207
Taxable returns, total	74,109	74,510	306,171	750,644	126,633	624,010	478,236	92,207
$600 under $1,000	-	-	-	-	-	-	-	-
$1,000 under $2,000	2,414	2,414	3,991	3,485	2,632	853	1,079	151
$2,000 under $5,000	13,633	13,834	44,087	45,958	22,577	23,381	21,281	3,099
$5,000 under $10,000	27,602	27,602	76,944	205,931	39,175	166,756	109,718	17,603
$10,000 under $20,000	25,282	25,482	109,871	339,470	43,582	295,888	225,907	40,812
$20,000 under $50,000	4,917	4,917	63,806	133,018	15,910	117,106	101,954	23,420
$50,000 under $100,000	215	215	5,574	14,291	2,129	12,162	11,333	3,849
$100,000 under $500,000	45	45	1,896	7,848	626	7,223	6,419	3,000
$500,000 or more	1	1	2	643	2	641	545	273
Nontaxable returns	20,073	20,073	59,439	31,356	12,056	19,300	1,306	-
Legal Services								
Total	130,573	130,573	2,576,324	2,571,479	1,403,698	1,167,782	1,883,832	498,464
Taxable returns, total	121,180	121,180	2,485,120	2,547,127	1,377,629	1,169,500	1,880,465	498,464
$600 under $1,000	-	-	-	-	-	-	-	-
$1,000 under $2,000	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
$2,000 under $5,000	5,351	5,351	31,579	20,258	13,303	6,955	10,546	1,541
$5,000 under $10,000	22,819	22,819	217,300	175,080	98,186	76,893	94,577	15,518
$10,000 under $20,000	48,982	48,982	688,023	706,710	358,220	348,491	469,416	87,533
$20,000 under $50,000	35,543	35,543	1,054,585	1,055,815	621,020	434,797	820,419	201,131
$50,000 under $100,000	5,926	5,926	367,144	391,641	215,805	175,835	324,317	115,592
$100,000 under $500,000	1,123	1,123	113,382	172,179	65,288	106,892	140,324	65,898
$500,000 or more	31	31	9,641	22,962	4,287	18,675	20,100	11,160
Nontaxable returns	9,393	9,393	91,204	24,352	26,069	[1]1,718	3,367	-
Engineering and Architectural Services								
Total	58,300	58,306	1,061,853	877,059	351,080	525,979	611,608	144,186
Taxable returns, total	52,562	52,568	993,710	865,973	347,153	518,820	610,723	144,186
$600 under $1,000	-	-	-	-	-	-	-	-
$1,000 under $2,000	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
$2,000 under $5,000	3,010	3,010	17,941	12,055	5,871	6,184	3,769	544
$5,000 under $10,000	12,441	12,441	124,383	97,144	41,549	55,594	49,215	7,727
$10,000 under $20,000	25,610	25,610	283,099	360,177	104,996	255,179	238,716	43,621
$20,000 under $50,000	9,479	9,485	377,138	272,437	138,959	133,479	214,768	50,602
$50,000 under $100,000	1,143	1,143	119,589	75,937	36,232	39,706	63,403	22,093
$100,000 under $500,000	272	272	65,810	42,632	17,057	25,575	36,588	17,282
$500,000 or more	5	5	4,492	4,598	1,830	2,769	4,022	2,283
Nontaxable returns	5,738	5,738	68,143	11,086	3,927	7,159	885	-

Footnotes at end of table.

PROPRIETORS' ADJUSTED GROSS INCOME AND TAX

Table 2.9—NUMBER OF RETURNS, NUMBER OF BUSINESSES, BUSINESS RECEIPTS, ADJUSTED GROSS INCOME, NET PROFIT, TAXABLE INCOME, AND INCOME TAX AFTER CREDITS, FOR TAXABLE AND NONTAXABLE RETURNS, BY SIZE OF ADJUSTED GROSS INCOME AND BY SELECTED INDUSTRIES—Continued

Selected industry and size of adjusted gross income	Number of returns	Number of businesses	Business receipts (Thousand dollars)	Adjusted gross income			Taxable income (Thousand dollars)	Income tax after credits (Thousand dollars)
				Total (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Other income (less loss) (Thousand dollars)		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
SERVICES—Continued								
Accounting, Auditing, and Bookkeeping Services								
Total	105,805	105,855	749,712	1,218,942	393,252	825,693	788,074	156,246
Taxable returns, total	96,832	96,882	718,740	1,190,337	377,810	812,529	782,988	156,246
$600 under $1,000	-	-	-	-	-	-	-	-
$1,000 under $2,000	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
$2,000 under $5,000	8,630	8,630	32,095	33,831	13,483	20,348	14,144	2,096
$5,000 under $10,000	33,789	33,789	112,125	260,749	61,325	199,424	143,871	23,023
$10,000 under $20,000	42,358	42,408	305,707	573,827	171,184	402,644	374,888	67,350
$20,000 under $50,000	9,867	9,867	226,348	269,623	112,643	156,980	209,357	48,608
$50,000 under $100,000	565	565	31,904	36,045	15,340	20,705	28,768	9,791
$100,000 under $500,000	84	84	7,069	13,343	2,892	10,452	10,684	4,982
$500,000 or more	1	1	18	640	13	627	626	311
Nontaxable returns	8,973	8,973	30,972	28,605	15,442	13,164	5,086	-

[1]Net loss exceeds net profit or income.
[2]Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.
NOTE: Estimates are rounded and may not add to totals.
See text for explanatory statements and "Description of the Samples and Limitations of the Data."

AGRICULTURAL PROGRAM PAYMENTS

Table 2.10.—NUMBER OF FARMS, BUSINESS RECEIPTS, NET PROFIT, FARM AGRICULTURAL PROGRAM PAYMENTS, BY TYPE, BY STATE AND BY FARM AND NONFARM INDUSTRIES

State, and farm and nonfarm industries	Business with and without agricultural program payments			Business with agricultural program payments								
					Business receipts							
						Agricultural program payments						
	Number	Business receipts (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number	Total (Thousand dollars)	Total (Thousand dollars)	Cash (Thousand dollars)	Materials and services (Thousand dollars)	Commodity credit loans forfeited (Thousand dollars)	Other (Thousand dollars)	Other receipts (Thousand dollars)	Net profit (less loss) (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
United States, total	9,073,493	207,163,167	30,020,801	1,261,224	16,851,592	2,061,019	1,770,232	17,961	111,886	160,940	14,790,573	2,829,856
Farms, total	3,020,571	33,361,658	4,102,639	1,221,296	16,647,400	2,028,689	1,741,965	17,933	110,686	158,105	14,618,711	2,782,472
Field crop farms	1,102,735	10,222,948	2,048,942	576,653	6,671,919	1,225,494	1,049,403	7,525	72,111	96,455	5,446,426	1,500,308
Fruit, tree nut, and vegetable farms	148,676	1,938,135	168,339	28,860	465,893	28,900	25,860	285	1,012	1,743	436,992	65,038
Livestock farms	1,570,451	20,247,471	1,931,152	587,145	9,377,358	748,366	645,153	9,854	34,901	58,458	8,628,992	1,208,745
Farms, not elsewhere classified	198,708	953,104	[1]45,794	28,638	132,230	25,929	21,549	269	2,662	1,449	106,301	8,381
Nonfarm industries, total	6,052,928	173,801,512	25,918,171	39,928	204,192	32,330	28,267	28	1,200	2,835	171,862	47,384
Lessors of real property other than buildings	105,370	289,541	88,616	36,471	99,194	29,442	25,922	28	1,197	2,295	69,753	38,082
Other nonfarm industries	5,947,558	173,511,971	25,829,555	3,457	104,998	2,888	2,345	-	3	540	102,109	9,302
Alabama, total	134,058	2,911,059	270,700	31,372	213,798	46,740	45,162	670	47	864	167,056	11,408
Farms, total	55,760	364,922	9,480	30,026	213,169	46,216	44,642	670	42	864	166,952	11,109
Field crop farms	17,672	154,355	7,892	14,143	129,005	34,945	34,234	76	22	614	94,059	4,916
Fruit, tree nut, and vegetable farms	2,832	6,950	[1]222	1,028	5,220	285	285	-	-	-	4,935	[1]782
Livestock farms	30,728	197,791	3,172	13,460	77,604	9,997	9,239	594	20	145	67,607	7,310
Farms, not elsewhere classified	4,528	5,826	[1]1,362	1,395	1,340	989	884	-	-	105	351	[1]335
Nonfarm industries	78,296	2,546,143	261,218	1,346	629	524	520	-	5	-	104	299
Arizona, total	60,572	1,758,778	182,259	1,960	81,569	15,906	14,701	76	12	1,119	65,661	7,262
Farms, total	6,901	181,642	[1]473	1,530	80,137	15,447	14,665	76	12	695	64,689	7,338
Field crop farms	1,379	83,624	7,652	1,061	71,802	13,727	13,306	-	12	409	58,075	6,793
Fruit, tree nut, and vegetable farms	453	34,399	[1]47	(2)	(2)	(2)	(2)	-	-	(2)	(2)	(2)
Livestock farms	4,010	60,147	[1]6,945	402	4,764	1,158	1,113	45	-	-	3,606	124
Farms, not elsewhere classified	1,059	3,472	[1]1,133	(2)	(2)	(2)	(2)	(2)	-	-	(2)	(2)
Nonfarm industries	53,677	1,577,141	182,737	(2)	(2)	(2)	(2)	-	-	(2)	(2)	(2)
Arkansas, total	115,196	2,395,547	243,303	17,767	246,305	36,706	30,688	56	2,031	3,933	209,599	42,682
Farms, total	55,760	548,266	61,314	17,671	246,197	36,598	30,580	56	2,031	3,933	209,599	42,600
Field crop farms	19,097	331,067	64,203	10,616	187,111	29,699	25,763	16	1,463	2,458	157,412	35,096
Fruit, tree nut, and vegetable farms	3,081	22,229	7,014	1,421	9,717	2,474	1,923	-	509	43	7,243	3,435
Livestock farms	30,244	173,490	[1]13,131	5,351	47,781	4,284	2,753	40	59	1,432	43,498	3,501
Farms, not elsewhere classified	3,338	21,481	3,228	(2)	(2)	(2)	(2)	-	-	-	(2)	(2)
Nonfarm industries	59,431	1,847,281	181,990	(2)	(2)	(2)	(2)	-	-	-	-	(2)
California, total	781,076	21,935,564	3,038,944	9,552	277,684	27,032	15,931	153	827	10,118	250,654	19,412
Farms, total	92,167	1,711,391	36,053	9,023	271,845	26,448	15,594	153	827	9,871	245,399	20,700
Field crop farms	16,639	426,275	44,119	5,645	178,591	22,670	12,364	149	749	9,408	155,922	19,028
Fruit, tree nut, and vegetable farms	33,225	531,159	17,514	1,157	45,563	1,509	1,275	4	17	212	44,054	2,715
Livestock farms	28,249	634,919	[1]13,190	2,159	47,289	2,160	1,947	-	61	150	45,130	[1]1,050
Farms, not elsewhere classified	14,054	119,038	[1]12,390	(2)	(2)	(2)	(2)	-	-	(2)	(2)	(2)
Nonfarm industries	688,913	20,224,187	3,002,890	529	5,839	584	337	-	-	247	5,255	[1]1,288
Colorado, total	114,179	2,338,684	294,482	13,734	287,760	28,104	24,656	4	1,232	2,213	259,657	26,253
Farms, total	34,526	532,737	16,476	13,291	286,043	27,715	24,267	4	1,232	2,213	258,329	25,171
Field crop farms	10,120	90,708	17,605	5,190	57,605	11,751	9,814	4	511	1,422	45,854	13,605
Fruit, tree nut, and vegetable farms	2,539	27,025	4,123	1,072	16,520	1,642	1,521	-	122	-	14,878	3,943
Livestock farms	16,717	377,391	[1]1,384	6,245	187,313	12,832	11,908	-	133	791	174,481	7,953
Farms, not elsewhere classified	5,150	37,613	[1]3,868	(2)	(2)	(2)	(2)	-	(2)	-	(2)	(2)
Nonfarm industries	79,657	1,805,952	278,010	(2)	(2)	(2)	(2)	-	-	-	(2)	(2)
Connecticut, total	86,225	2,404,380	500,484	1,357	14,133	409	407	-	-	2	13,723	1,629
Farms, total	5,290	60,598	3,807	1,352	13,615	301	299	-	-	2	13,313	1,378
Field crop farms	1,001	4,111	330	(2)	(2)	(2)	(2)	-	-	-	(2)	(2)
Fruit, tree nut, and vegetable farms	1,192	13,105	2,961	(2)	(2)	(2)	(2)	-	-	-	(2)	(2)
Livestock farms	2,096	42,190	1,890	472	4,275	76	74	-	-	2	4,199	[1]671
Farms, not elsewhere classified	1,001	1,192	[1]1,374	(2)	(2)	(2)	(2)	-	-	-	(2)	(2)
Nonfarm industries	80,942	2,343,786	496,679	(2)	(2)	(2)	(2)	-	-	-	(2)	(2)
Delaware, total	18,399	493,780	60,378	928	14,721	426	422	2	-	2	14,293	1,981
Florida, total	241,641	5,413,236	739,310	7,109	88,161	4,836	4,470	124	124	118	83,325	[1]5,313
Farms, total	37,627	394,990	[1]5,263	7,080	88,039	4,801	4,438	124	121	118	83,238	[1]4,240
Field crop farms	5,388	66,662	4,567	2,810	40,666	2,855	2,645	-	120	90	37,811	3,933
Fruit, tree nut, and vegetable farms	14,304	186,057	6,770	1,138	22,386	454	453	-	1	-	21,932	[1]1,580
Livestock farms	11,192	123,072	[1]9,160	2,887	23,665	1,153	1,006	124	-	23	22,512	[1]5,923
Farms, not elsewhere classified	6,743	19,199	[1]7,439	245	1,322	339	334	-	-	5	983	[1]670
Nonfarm industries	204,015	5,018,249	744,565	(2)	(2)	(2)	(2)	-	(2)	-	(2)	(2)
Georgia, total	176,701	3,861,764	451,261	32,599	338,026	44,497	39,296	647	1,406	3,149	293,530	41,634
Farms, total	66,883	559,477	46,617	31,217	336,515	43,231	38,052	646	1,403	3,129	293,285	40,870
Field crop farms	25,218	225,882	28,574	14,981	155,689	23,033	21,348	66	996	622	132,656	21,201
Fruit, tree nut, and vegetable farms	4,590	24,846	3,864	2,347	18,464	2,398	2,311	86	-	1	16,066	2,675
Livestock farms	30,571	278,482	14,308	11,817	159,359	15,571	12,605	494	354	2,118	143,788	17,920
Farms, not elsewhere classified	6,504	30,267	[1]129	2,072	3,003	2,229	1,788	-	53	388	775	[1]926
Nonfarm industries	109,820	3,302,288	404,642	1,382	1,511	1,266	1,244	1	3	20	245	764
Hawaii, total	25,100	547,190	96,713	384	4,537	548	542	-	-	6	3,989	646
Farms, total	3,831	44,381	1,160	384	4,537	548	542	-	-	6	3,989	646
Field crop farms	1,296	6,798	1,359	(2)	(2)	(2)	(2)	-	-	(2)	(2)	(2)
Fruit, tree nut, and vegetable farms	893	3,677	95	-	-	-	-	-	-	-	-	-
Livestock farms	1,072	32,229	[1]1,041	(2)	(2)	(2)	(2)	-	-	(2)	(2)	(2)
Farms, not elsewhere classified	570	1,677	747	-	-	-	-	-	-	-	-	-
Nonfarm industries	21,275	502,811	95,552	-	-	-	-	-	-	-	-	-

Footnotes at end of table.

AGRICULTURAL PROGRAM PAYMENTS

Table 2.10—NUMBER OF FARMS, BUSINESS RECEIPTS, NET PROFIT, FARM AGRICULTURAL PROGRAM PAYMENTS, BY TYPE, BY STATE AND BY FARM AND NONFARM INDUSTRIES—Continued

State, and farm and nonfarm industries	Business with and without agricultural program payments			Business with agricultural program payments								
					Business receipts							
						Agricultural program payments					Other receipts	Net profit (less loss)
	Number	Business receipts (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number	Total (Thousand dollars)	Total	Cash	Materials and services	Commodity credit loans forfeited	Other		
						(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Idaho, total	59,058	1,225,459	158,232	12,051	261,989	21,603	16,009	326	2,963	2,305	240,386	39,641
Farms, total	32,639	519,022	61,972	11,988	261,897	21,577	15,983	326	2,963	2,305	240,320	39,609
Field crop farms	12,129	233,021	42,572	5,876	134,845	13,886	10,567	4	1,554	1,761	120,960	30,192
Fruit, tree nut, and vegetable farms	943	10,459	1,784	(2)	(2)	(2)	(2)	-	-	-	(2)	(2)
Livestock farms	18,241	261,820	16,269	5,801	120,608	7,423	5,148	322	1,409	544	113,184	7,255
Farms, not elsewhere classified	1,326	13,722	1,347	(2)	(2)	(2)	(2)	-	-	-	(2)	(2)
Nonfarm industries	26,415	706,439	96,268	(2)	(2)	(2)	(2)	-	-	-	(2)	(2)
Illinois, total	494,873	12,149,416	2,024,078	63,948	1,030,685	79,717	75,349	347	1,832	2,189	950,968	225,600
Farms, total	165,762	2,309,749	430,015	61,106	1,003,513	76,725	73,093	337	1,151	2,144	926,790	215,261
Field crop farms	86,881	931,513	236,035	35,199	434,610	47,992	46,305	136	549	1,003	386,619	130,555
Fruit, tree nut, and vegetable farms	1,120	13,303	1,428	(2)	(2)	(2)	(2)	-	-	-	(2)	(2)
Livestock farms	70,307	1,325,400	194,687	23,727	552,491	26,536	24,762	201	601	971	525,955	81,280
Farms, not elsewhere classified	7,453	39,533	[1]2,133	1,454	5,495	529	358	-	1	170	4,966	1,531
Nonfarm industries	329,111	9,839,674	1,594,060	2,842	27,172	2,992	2,256	10	681	45	24,178	10,339
Indiana, total	285,201	5,551,101	863,567	62,518	600,196	71,408	66,580	632	1,249	2,948	528,788	131,120
Farms, total	145,438	1,261,333	219,889	61,423	596,653	70,461	65,772	632	1,249	2,809	526,192	129,738
Field crop farms	75,391	470,685	89,582	35,866	249,353	40,934	37,631	475	872	1,956	208,419	59,440
Fruit, tree nut, and vegetable farms	1,714	7,948	1,119	735	1,548	234	234	-	-	-	1,314	233
Livestock farms	59,755	767,909	128,189	23,063	342,942	28,367	27,085	104	377	802	314,575	69,159
Farms, not elsewhere classified	8,578	14,791	999	1,759	2,810	926	822	53	-	51	1,884	906
Nonfarm industries	139,764	4,289,769	643,679	1,095	3,543	947	808	-	-	139	2,596	1,382
Iowa, total	289,674	6,595,198	1,061,408	97,946	1,962,795	184,098	146,317	1,850	16,139	19,791	1,778,698	388,883
Farms, total	175,992	3,191,973	599,957	94,785	1,944,484	181,376	144,179	1,850	16,139	19,208	1,763,109	381,049
Field crop farms	49,136	543,987	150,269	30,435	421,906	66,417	50,584	702	6,976	8,155	355,489	116,282
Fruit, tree nut, and vegetable farms	1,176	8,177	3,467	358	4,148	614	520	11	-	83	3,534	1,823
Livestock farms	121,201	2,621,446	440,939	63,977	1,517,579	114,289	93,068	1,137	9,115	10,970	1,403,291	262,896
Farms, not elsewhere classified	4,479	18,363	5,282	15	851	56	7	-	48	-	795	48
Nonfarm industries	113,688	3,403,228	461,450	3,161	18,311	2,722	2,138	-	-	583	15,589	7,834
Kansas, total	197,129	3,768,784	531,249	59,906	1,027,321	144,735	115,491	1,182	9,309	18,751	882,587	179,076
Farms, total	108,606	1,453,690	215,989	58,996	1,017,497	143,267	114,023	1,182	9,309	18,751	874,231	177,892
Field crop farms	45,343	429,812	104,744	30,744	355,431	82,206	65,315	530	6,139	10,221	273,226	90,050
Fruit, tree nut, and vegetable farms	1,126	6,354	1,505	210	1,399	326	325	-	-	-	1,074	628
Livestock farms	56,940	1,006,276	112,233	26,828	656,491	57,739	46,612	652	1,948	8,527	598,751	87,067
Farms, not elsewhere classified	5,197	11,248	[1]2,493	1,214	4,176	2,996	1,771	-	1,222	3	1,180	147
Nonfarm industries	88,529	2,315,100	315,266	910	9,824	1,468	1,468	-	-	-	8,356	1,184
Kentucky, total	212,895	3,136,297	451,829	41,863	237,974	22,772	21,745	175	137	715	215,203	37,526
Farms, total	121,748	573,767	93,436	39,548	235,820	21,528	20,501	175	137	715	214,293	36,428
Field crop farms	70,011	232,254	50,777	23,450	98,647	11,096	10,395	149	25	527	87,552	16,578
Fruit, tree nut, and vegetable farms	(2)	(2)	(2)	(2)	(2)	(2)	(2)	-	-	-	(2)	(2)
Livestock farms	47,092	323,536	43,029	15,171	134,382	9,803	9,482	23	110	188	124,579	20,204
Farms, not elsewhere classified	4,170	12,320	[1]1,865	912	2,457	537	532	3	2	-	1,920	[1]507
Nonfarm industries	91,146	2,562,531	358,394	2,315	2,154	1,244	1,244	-	-	-	910	1,098
Louisiana, total	129,065	3,523,755	372,515	10,790	115,644	17,849	15,466	1,165	608	609	97,796	12,570
Farms, total	37,545	401,360	17,657	10,471	115,554	17,767	15,384	1,165	608	609	97,788	12,636
Field crop farms	13,586	283,564	36,649	5,812	78,250	15,032	12,983	1,048	455	546	63,219	15,652
Fruit, tree nut, and vegetable farms	2,748	6,223	[1]2,227	(2)	(2)	(2)	(2)	-	-	-	(2)	(2)
Livestock farms	17,009	102,801	[1]14,617	3,141	29,866	1,455	1,122	117	153	63	28,411	[1]1,943
Farms, not elsewhere classified	4,202	8,772	[1]2,148	(2)	(2)	(2)	(2)	-	-	-	(2)	(2)
Nonfarm industries	91,517	3,122,404	354,859	(2)	(2)	(2)	(2)	-	-	-	(2)	(2)
Maine, total	48,012	1,152,819	156,542	1,879	34,937	1,093	758	75	1	259	33,844	7,163
Farms	9,901	132,213	16,610	1,879	34,937	1,093	758	75	1	259	33,844	7,163
Nonfarm industries	38,118	1,020,606	139,936	-	-	-	-	-	-	-	-	-
Maryland, total	124,173	2,754,703	497,663	4,494	46,157	2,001	1,844	33	1	122	44,156	3,899
Farms, total	24,439	214,822	3,386	4,419	46,100	1,973	1,817	33	1	122	44,127	3,944
Field crop farms	9,451	64,569	[1]4,435	1,300	10,100	827	825	-	-	2	9,273	2,081
Fruit, tree nut, and vegetable farms	900	2,869	369	(2)	(2)	-	-	-	-	-	(2)	(2)
Livestock farms	13,071	143,565	9,765	3,093	35,757	1,114	970	33	1	110	34,643	1,834
Farms, not elsewhere classified	1,017	3,819	[1]2,313	(2)	(2)	(2)	(2)	-	-	(2)	(2)	(2)
Nonfarm industries	99,739	2,539,882	494,281	(2)	(2)	(2)	(2)	-	-	-	(2)	(2)
Massachusetts, total	159,040	3,722,841	805,391	391	4,461	306	276	1	20	9	4,153	1,521
Farms	5,760	121,664	11,191	335	4,195	199	174	1	20	4	3,994	1,349
Nonfarm industries	153,284	3,601,180	794,203	(2)	(2)	(2)	(2)	-	-	(2)	(2)	(2)
Michigan, total	310,533	8,432,978	1,268,834	44,267	384,303	42,775	41,696	393	434	253	341,529	62,347
Farms, total	89,269	737,485	88,128	41,899	381,217	41,853	40,812	393	434	214	339,365	61,905
Field crop farms	31,871	131,282	9,705	19,259	91,107	18,868	18,723	53	1	91	72,240	9,744
Fruit, tree nut, and vegetable farms	11,797	114,484	18,355	4,056	42,685	2,500	2,498	-	2	-	40,185	8,874
Livestock farms	39,020	443,994	62,756	17,430	245,246	19,792	18,915	323	431	123	225,454	43,083
Farms, not elsewhere classified	6,581	47,725	[1]2,688	1,154	2,179	693	676	17	-	-	1,486	204
Nonfarm industries	221,265	7,695,495	1,180,703	2,368	3,086	922	884	-	-	39	2,164	442

Footnotes at end of table.

AGRICULTURAL PROGRAM PAYMENTS

Table 2.10—NUMBER OF FARMS, BUSINESS RECEIPTS, NET PROFIT, FARM AGRICULTURAL PROGRAM PAYMENTS, BY TYPE, BY STATE AND BY FARM AND NONFARM INDUSTRIES—Continued

State, and farm and nonfarm industries	Business with and without agricultural program payments			Business with agricultural program payments								
					Business receipts							
						Agricultural program payments						
	Number	Business receipts (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number	Total (Thousand dollars)	Total (Thousand dollars)	Cash (Thousand dollars)	Materials and services (Thousand dollars)	Commodity credit loans forfeited (Thousand dollars)	Other (Thousand dollars)	Other receipts (Thousand dollars)	Net profit (less loss) (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Minnesota, total	259,215	4,617,301	642,524	74,427	1,031,629	110,499	84,798	725	9,710	15,267	921,129	153,885
Farms, total	139,259	1,609,942	234,703	71,912	1,025,763	108,098	82,914	725	9,242	15,219	917,664	152,597
Field crop farms	39,165	338,936	64,516	25,982	275,257	49,458	34,485	187	7,153	7,633	225,799	55,201
Fruit, tree nut, and vegetable farms	1,826	24,665	[1]222	(2)	(2)	(2)	(2)	(2)	-	-	(2)	(2)
Livestock farms	91,484	1,232,215	168,046	43,828	734,078	56,713	46,607	501	2,045	7,560	677,365	96,825
Farms, not elsewhere classified	6,784	14,126	2,363	1,403	1,671	845	751	26	44	26	825	[1]743
Nonfarm industries	119,947	3,007,358	407,824	2,515	5,866	2,401	1,884	-	468	48	3,465	1,288
Mississippi, total	102,964	2,261,023	183,016	26,219	292,167	62,135	58,600	248	630	2,658	230,031	17,535
Farms, total	51,348	509,592	14,501	25,545	280,980	61,755	58,227	248	630	2,651	219,224	17,252
Field crop farms	19,997	257,222	29,135	14,532	212,337	52,147	49,328	160	98	2,561	160,190	23,524
Fruit, tree nut, and vegetable farms	(2)	(2)	(2)	(2)	(2)	(2)	(2)	-	-	(2)	(2)	(2)
Livestock farms	27,074	241,361	[1]14,117	9,782	62,368	9,142	8,457	88	531	67	53,226	[1]7,282
Farms, not elsewhere classified	3,046	4,322	[1]751	(2)	(2)	(2)	(2)	-	(2)	-	(2)	(2)
Nonfarm industries	51,618	1,751,436	168,512	(2)	(2)	(2)	(2)	-	-	(2)	(2)	(2)
Missouri, total	309,032	5,256,763	791,189	69,428	785,285	100,049	85,541	742	3,545	10,221	685,236	142,587
Farms, total	142,190	1,160,150	172,346	67,848	763,603	98,947	84,640	742	3,542	10,023	664,656	139,216
Field crop farms	38,220	323,296	75,146	22,425	255,636	48,891	39,480	99	2,995	6,317	206,745	61,932
Fruit, tree nut, and vegetable farms	(2)	(2)	(2)	(2)	(2)	(2)	(2)	-	-	-	(2)	(2)
Livestock farms	97,687	816,192	96,997	44,413	502,719	49,419	44,524	643	547	3,706	453,300	77,359
Farms, not elsewhere classified	5,802	13,649	[1]1,914	954	750	321	320	-	-	-	429	[1]1,570
Nonfarm industries	166,840	4,096,615	618,844	1,580	21,682	1,102	901	-	3	198	20,580	3,371
Montana, total	58,205	1,621,433	161,916	15,744	342,241	42,148	30,657	11	6,398	5,085	300,091	56,329
Farms, total	32,265	703,135	67,827	15,580	341,912	41,870	30,411	11	6,398	5,052	300,040	56,111
Field crop farms	12,752	160,178	48,799	8,618	131,321	28,320	20,402	11	5,213	2,694	103,001	43,227
Fruit, tree nut, and vegetable farms	(2)	(2)	(2)	(2)	(2)	(2)	(2)	-	-	-	(2)	(2)
Livestock farms	17,512	540,117	21,597	6,897	209,818	13,513	9,972	-	1,184	2,358	196,304	12,674
Farms, not elsewhere classified	1,735	2,022	[1]2,544	(2)	(2)	(2)	(2)	-	(2)	-	(2)	(2)
Nonfarm industries	25,943	918,305	94,094	(2)	(2)	(2)	(2)	-	-	(2)	(2)	(2)
Nebraska, total	148,468	3,281,181	472,685	51,938	951,641	125,745	110,262	1,906	6,004	7,574	825,896	204,331
Farms, total	86,132	1,402,685	254,109	51,094	948,750	125,013	109,532	1,906	6,004	7,572	823,737	202,570
Field crop farms	29,629	362,998	110,100	22,909	311,843	64,297	55,049	1,304	3,577	4,367	247,546	99,539
Fruit, tree nut, and vegetable farms	(2)	(2)	(2)	-	-	-	-	-	-	-	-	-
Livestock farms	52,866	1,025,791	140,630	27,725	628,159	59,918	53,734	602	2,403	3,179	568,241	99,717
Farms, not elsewhere classified	3,434	13,253	3,227	(2)	(2)	(2)	(2)	-	(2)	(2)	(2)	(2)
Nonfarm industries	62,333	1,878,499	218,574	844	2,891	732	730	-	-	2	2,159	1,766
Nevada, total	16,143	354,122	50,176	275	707	35	35	-	-	-	673	[1]35
New Jersey, total	203,247	5,523,896	1,005,806	4,276	60,843	5,294	4,905	1	26	363	55,550	4,717
Farms, total	12,656	262,329	20,057	3,973	58,614	4,704	4,315	1	26	363	53,910	4,347
Field crop farms	1,948	12,949	[1]2,944	992	6,498	2,955	2,708	1	-	247	3,543	[1]1,907
Fruit, tree nut, and vegetable farms	4,098	114,083	16,930	1,627	31,953	900	837	-	26	37	31,053	4,781
Livestock farms	5,209	106,571	3,553	1,124	16,706	763	760	-	-	3	15,943	28
Farms, not elsewhere classified	1,401	28,726	2,518	(2)	(2)	(2)	(2)	-	-	(2)	(2)	(2)
Nonfarm industries	190,593	5,261,575	985,752	(2)	(2)	(2)	(2)	-	-	-	(2)	(2)
New Mexico, total	46,085	1,137,766	103,575	4,178	92,563	22,071	21,248	-	123	698	70,495	11,269
Farms, total	14,472	218,385	6,220	3,810	89,946	21,363	20,555	-	109	698	68,584	10,059
Field crop farms	4,136	46,115	5,034	1,744	34,627	13,221	12,979	-	19	223	21,406	4,084
Fruit, tree nut, and vegetable farms	(2)	(2)	(2)	(2)	(2)	(2)	(2)	-	-	(2)	(2)	(2)
Livestock farms	7,265	156,599	5,116	1,599	42,490	5,958	5,820	-	90	48	36,532	5,675
Farms, not elsewhere classified	2,286	2,791	[1]4,364	(2)	(2)	(2)	(2)	-	-	-	(2)	(2)
Nonfarm industries	31,618	919,379	97,356	368	2,617	708	693	-	14	-	1,911	1,210
New York, total	568,238	14,558,312	2,743,650	15,641	211,728	12,304	11,140	286	379	500	199,422	24,489
Farms, total	56,730	697,135	44,741	14,923	210,346	11,848	11,010	286	374	180	198,495	24,256
Field crop farms	8,506	62,682	[1]2,376	4,373	43,776	5,073	4,904	4	131	35	38,702	3,211
Fruit, tree nut, and vegetable farms	7,275	106,223	7,910	1,324	15,582	824	617	16	115	77	14,758	1,511
Livestock farms	36,207	489,340	40,010	8,051	142,167	4,552	4,159	261	128	3	137,615	18,581
Farms, not elsewhere classified	4,742	38,890	[1]805	1,175	8,821	1,399	1,330	5	-	65	7,420	947
Nonfarm industries	511,514	13,861,175	2,698,916	718	1,382	456	130	-	5	320	927	23
North Carolina, total	248,469	4,642,390	626,863	45,807	434,009	33,371	29,885	393	679	2,415	400,637	66,013
Farms, total	118,443	858,343	133,431	43,239	432,002	32,117	28,632	393	678	2,415	399,885	64,944
Field crop farms	90,796	606,490	112,991	33,806	329,204	25,601	22,361	318	558	2,364	303,603	58,424
Fruit, tree nut, and vegetable farms	3,853	41,296	1,458	1,280	23,972	1,792	1,781	11	-	-	22,180	2,561
Livestock farms	19,131	201,394	19,504	6,891	76,561	4,002	3,817	44	91	51	72,559	3,413
Farms, not elsewhere classified	4,663	9,163	[1]522	1,262	2,265	722	673	20	29	-	1,543	51
Nonfarm industries	130,021	3,784,049	493,432	2,568	2,007	1,254	1,253	-	1	-	752	1,069
North Dakota, total	78,944	1,780,035	249,180	44,721	629,011	114,041	86,512	1,077	15,026	11,428	514,969	161,211
Farms, total	58,218	711,709	181,955	43,211	597,455	110,775	83,537	1,077	15,026	11,137	486,680	156,781
Field crop farms	36,226	467,334	141,355	30,146	407,903	83,677	62,493	737	12,190	8,258	324,226	124,261
Fruit, tree nut, and vegetable farms	397	14,857	4,927	392	14,129	764	439	-	-	326	13,365	4,711
Livestock farms	19,638	220,419	34,960	12,416	173,701	25,721	20,332	340	2,496	2,553	147,980	27,671
Farms, not elsewhere classified	1,957	9,099	713	257	1,722	613	273	-	340	-	1,109	1,178
Nonfarm industries	20,730	1,068,326	67,221	1,510	31,556	3,266	2,975	-	-	291	28,289	4,430

Footnotes at end of table.

AGRICULTURAL PROGRAM PAYMENTS

Table 2.10—NUMBER OF FARMS, BUSINESS RECEIPTS, NET PROFIT, FARM AGRICULTURAL PROGRAM PAYMENTS, BY TYPE, BY STATE AND BY FARM AND NONFARM INDUSTRIES—Continued

State, and farm and nonfarm industries	Business with and without agricultural program payments			Business with agricultural program payments								
					Business receipts							
						Agricultural program payments						
	Number	Business receipts (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number	Total (Thousand dollars)	Total (Thousand dollars)	Cash (Thousand dollars)	Materials and services (Thousand dollars)	Commodity credit loans forfeited (Thousand dollars)	Other (Thousand dollars)	Other receipts (Thousand dollars)	Net profit (less loss) (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Ohio, total	417,766	9,468,274	1,611,321	60,455	566,800	61,195	60,015	135	669	379	505,604	126,418
Farms, total	136,027	1,198,785	176,626	58,706	561,308	60,351	59,173	135	668	378	500,956	125,251
Field crop farms	56,824	336,495	75,050	26,906	197,900	29,339	28,758	125	236	221	168,561	54,865
Fruit, tree nut, and vegetable farms	4,847	58,011	7,383	878	17,237	1,150	1,150	-	-	-	16,087	3,878
Livestock farms	66,274	765,690	98,818	28,994	341,119	28,495	27,899	9	432	155	312,624	66,315
Farms, not elsewhere classified	8,082	38,589	[1]4,625	1,928	5,052	1,367	1,366	1	-	2	3,684	193
Nonfarm industries	281,738	8,269,496	1,434,707	1,749	5,492	844	842	-	1	1	4,648	1,167
Oklahoma, total	187,567	3,635,778	355,703	31,980	459,674	62,561	48,163	322	5,670	8,406	397,113	65,885
Farms, total	82,330	729,894	63,339	31,771	458,537	62,341	47,946	322	5,667	8,406	396,196	65,269
Field crop farms	24,428	262,768	56,423	16,553	203,162	40,191	30,577	2	4,258	5,353	162,971	46,169
Fruit, tree nut, and vegetable farms	1,192	15,030	3,568	(2)	(2)	(2)	(2)	-	(2)	-	(2)	(2)
Livestock farms	50,403	437,545	9,512	13,752	245,460	20,038	15,444	320	1,336	2,938	225,422	16,798
Farms, not elsewhere classified	6,307	14,551	[1]6,164	1,161	4,229	2,041	1,913	-	13	115	2,188	859
Nonfarm industries	105,243	2,905,886	292,364	(2)	(2)	(2)	(2)	-	(2)	-	(2)	(2)
Oregon, total	112,315	2,471,381	331,838	6,333	108,876	9,879	6,044	399	1,290	2,146	98,997	11,532
Farms, total	34,686	386,857	17,807	6,078	107,897	9,748	6,032	399	1,290	2,027	98,150	11,159
Field crop farms	6,441	86,244	9,551	2,195	53,028	6,536	4,260	-	409	1,867	46,492	5,656
Fruit, tree nut, and vegetable farms	6,156	65,176	4,209	924	18,061	321	232	-	2	87	17,741	5,093
Livestock farms	16,476	161,724	[1]3,738	2,632	30,745	2,586	1,267	399	879	41	28,159	[1]1,426
Farms, not elsewhere classified	5,613	73,713	7,785	(2)	(2)	(2)	(2)	-	-	(2)	(2)	(2)
Nonfarm industries	77,629	2,084,531	314,038	(2)	(2)	(2)	(2)	-	-	(2)	(2)	(2)
Pennsylvania, total	406,897	11,015,470	1,623,374	21,266	196,470	13,149	11,925	348	82	794	183,322	7,864
Farms, total	69,375	718,765	43,307	19,656	193,209	12,028	10,847	348	82	751	181,183	7,304
Field crop farms	15,284	65,515	[1]1,520	4,845	12,003	2,685	2,620	44	21	-	9,319	[1]1,428
Fruit, tree nut, and vegetable farms	5,361	112,612	13,217	1,408	33,718	1,955	1,932	3	-	20	31,763	2,978
Livestock farms	43,460	511,707	32,433	12,184	145,455	6,576	5,564	291	61	659	138,880	6,911
Farms, not elsewhere classified	5,270	28,929	[1]823	1,219	2,033	812	731	10	-	72	1,221	[1]1,157
Nonfarm industries	337,519	10,296,708	1,580,074	1,610	3,261	1,121	1,078	-	-	43	2,139	560
South Carolina, total	97,233	2,298,496	235,763	17,711	197,389	25,690	20,196	184	2,481	2,828	171,699	14,843
Farms, total	36,425	336,189	17,621	16,572	196,924	25,264	19,875	184	2,481	2,724	171,660	14,447
Field crop farms	23,530	227,375	16,804	12,302	155,819	19,885	15,437	158	1,692	2,599	135,934	14,067
Fruit, tree nut, and vegetable farms	1,377	7,541	1,390	(2)	(2)	(2)	(2)	-	(2)	-	(2)	(2)
Livestock farms	7,325	83,376	[1]843	3,508	36,414	4,563	3,910	26	538	88	31,851	201
Farms, not elsewhere classified	4,193	17,897	270	(2)	(2)	(2)	(2)	-	(2)	(2)	(2)	(2)
Nonfarm industries	60,812	1,962,313	218,142	1,139	465	426	321	-	-	104	39	396
South Dakota, total	80,920	1,608,383	190,385	33,826	576,259	59,533	56,307	72	1,178	1,978	516,725	89,886
Farms, total	53,931	784,862	115,881	33,361	575,582	59,055	55,829	72	1,178	1,978	516,526	89,384
Field crop farms	12,650	135,008	27,003	8,449	103,947	20,502	20,254	-	141	108	83,445	17,778
Fruit, tree nut, and vegetable farms	207	184	[1]287	-	-	-	-	-	-	-	-	-
Livestock farms	39,598	642,496	91,019	24,705	471,228	38,319	35,341	72	1,037	1,870	432,909	71,482
Farms, not elsewhere classified	1,476	7,174	[1]1,854	(2)	(2)	(2)	(2)	-	-	-	(2)	(2)
Nonfarm industries	26,988	823,524	74,505	(2)	(2)	(2)	(2)	-	-	-	(2)	(2)
Tennessee, total	220,937	3,722,438	499,102	50,875	352,261	44,382	41,460	748	1,167	1,009	307,879	39,276
Farms, total	112,275	521,289	62,211	49,671	346,551	43,879	41,080	748	1,166	887	302,672	39,882
Field crop farms	55,181	199,738	32,032	26,044	147,174	26,290	24,964	226	744	357	120,884	23,409
Fruit, tree nut, and vegetable farms	829	16,280	279	(2)	(2)	(2)	(2)	-	(2)	(2)	(2)	(2)
Livestock farms	51,154	293,987	29,896	22,413	180,408	16,633	15,251	494	419	469	163,775	18,156
Farms, not elsewhere classified	5,111	11,284	4	1,079	5,115	870	785	28	1	56	4,245	[1]809
Nonfarm industries	108,656	3,201,153	436,888	1,204	5,710	503	380	-	1	122	5,207	[1]606
Texas, total	632,498	15,195,147	1,465,453	89,185	1,418,245	284,558	259,826	1,590	13,317	9,830	1,133,688	236,132
Farms, total	225,084	2,584,949	188,482	87,042	1,407,597	282,574	257,879	1,589	13,315	9,796	1,125,024	231,704
Field crop farms	67,625	1,078,804	257,654	46,562	867,253	231,418	215,738	538	8,193	6,949	635,836	219,895
Fruit, tree nut, and vegetable farms	4,620	44,568	3,487	760	13,726	882	667	134	70	12	12,844	1,069
Livestock farms	133,524	1,394,122	[1]52,373	38,128	523,441	49,431	40,749	852	5,026	2,806	474,011	12,416
Farms, not elsewhere classified	19,315	67,455	[1]20,286	1,592	3,177	843	725	65	26	29	2,333	[1]1,676
Nonfarm industries	407,412	12,610,204	1,276,969	2,143	10,648	1,984	1,947	1	2	34	8,664	4,428
Utah, total	43,682	966,128	119,128	3,052	51,685	4,207	2,293	69	108	1,738	47,479	7,374
Farms, total	13,545	161,020	14,425	2,837	50,658	4,036	2,131	69	99	1,738	46,622	6,943
Field crop farms	3,561	26,852	3,351	1,678	12,348	2,277	839	-	-	1,438	10,071	2,023
Fruit, tree nut, and vegetable farms	447	1,606	[1]79	-	-	-	-	-	-	-	-	-
Livestock farms	7,920	126,984	12,099	1,159	38,310	1,759	1,292	69	99	300	36,551	4,920
Farms, not elsewhere classified	1,617	5,578	[1]946	-	-	-	-	-	-	-	-	-
Nonfarm industries	30,132	805,104	104,704	(2)	(2)	(2)	(2)	-	(2)	-	(2)	(2)
Vermont, total	22,735	519,862	72,161	842	18,218	504	452	45	-	6	17,715	1,959
Farms	6,319	109,058	8,764	842	18,218	504	452	45	-	6	17,715	1,959
Nonfarm industries	16,422	410,804	63,398	-	-	-	-	-	-	-	-	-
Virginia, total	166,918	3,027,339	421,090	16,171	108,648	5,702	5,375	63	95	171	102,946	8,685
Farms, total	62,182	377,852	13,725	15,622	98,083	5,346	5,022	63	95	169	92,737	6,403
Field crop farms	24,049	105,835	11,508	5,157	30,080	2,196	2,090	17	54	36	27,884	4,262
Fruit, tree nut, and vegetable farms	1,733	16,147	2,949	(2)	(2)	(2)	(2)	-	-	(2)	(2)	(2)
Livestock farms	32,944	239,708	2,697	9,903	62,113	2,894	2,721	45	14	115	59,219	1,386
Farms, not elsewhere classified	3,456	16,162	[1]3,429	543	4,257	133	106	1	27	-	4,124	469
Nonfarm industries	104,739	2,649,491	407,367	549	10,565	356	353	-	-	2	10,209	2,282

Footnotes at end of table.

AGRICULTURAL PROGRAM PAYMENTS

Table 2.10—NUMBER OF FARMS, BUSINESS RECEIPTS, NET PROFIT, FARM AGRICULTURAL PROGRAM PAYMENTS, BY TYPE, BY STATE AND BY FARM AND NONFARM INDUSTRIES—Continued

State, and farm and nonfarm industries	Business with and without agricultural program payments			Business with agricultural program payments								
					Business receipts							
						Agricultural program payments					Other receipts	Net profit (less loss)
	Number	Business receipts (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number	Total (Thousand dollars)	Total (Thousand dollars)	Cash (Thousand dollars)	Materials and services (Thousand dollars)	Commodity credit loans forfeited (Thousand dollars)	Other (Thousand dollars)	(Thousand dollars)	(Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Washington, total	154,449	4,060,780	631,706	9,750	229,125	29,320	22,768	153	4,127	2,274	199,806	62,976
Farms, total	41,668	672,533	117,965	9,469	228,647	29,095	22,553	153	4,127	2,264	199,553	62,972
Field crop farms	12,156	265,972	85,473	5,470	133,578	25,054	18,838	142	3,980	2,093	108,525	58,257
Fruit, tree nut, and vegetable farms	7,254	118,003	9,648	449	9,900	263	141	9	56	57	9,637	986
Livestock farms	17,286	241,327	11,833	3,431	77,372	3,643	3,533	1	60	50	73,729	1,668
Farms, not elsewhere classified	4,972	47,231	11,011	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Nonfarm industries	112,781	3,388,247	513,743	(2)	(2)	(2)	(2)	-	-	(2)	(2)	(2)
West Virginia, total	58,112	1,147,382	166,168	3,567	18,844	980	828	140	4	9	17,864	1,930
Farms, total	15,442	56,898	5,002	3,566	18,843	979	827	140	4	9	17,864	1,929
Field crop farms	3,281	2,689	67	(2)	(2)	(2)	(2)	(2)	(2)	-	(2)	(2)
Fruit, tree nut, and vegetable farms	(2)	(2)	(2)	-	-	-	-	-	-	-	-	-
Livestock farms	11,597	53,875	5,270	2,985	18,495	859	742	108	-	9	17,636	1,975
Farms, not elsewhere classified	(2)	(2)	(2)	(2)	(2)	(2)	(2)	-	-	-	(2)	(2)
Nonfarm industries	42,667	1,090,490	161,170	(2)	(2)	(2)	(2)	-	-	-	-	(2)
Wisconsin, total	259,763	4,664,627	797,292	42,645	378,323	33,810	30,885	166	312	2,447	344,514	69,197
Farms, total	121,700	1,041,678	196,436	41,301	372,850	33,130	30,206	165	312	2,446	339,720	68,548
Field crop farms	16,927	42,791	47	8,824	24,964	7,246	6,024	14	2	1,205	17,718	1,639
Fruit, tree nut, and vegetable farms	2,339	25,881	3,912	473	4,041	226	226	-	-	-	3,814	609
Livestock farms	97,639	945,479	190,249	30,967	341,322	24,903	23,297	151	215	1,240	316,420	66,624
Farms, not elsewhere classified	4,795	27,527	2,228	1,037	2,523	755	659	-	95	1	1,768	[1]324
Nonfarm industries	138,067	3,622,951	600,858	1,344	5,473	680	679	1	-	1	4,794	649
Wyoming, total	25,767	441,104	55,586	3,221	45,536	3,951	2,038	193	500	1,222	41,586	4,220
Farms, total	10,501	116,797	4,110	3,221	45,536	3,951	2,038	193	500	1,222	41,586	4,220
Field crop farms	1,247	10,251	2,765	(2)	(2)	(2)	(2)	-	-	-	(2)	(2)
Fruit, tree nut, and vegetable farms	(2)	(2)	(2)	-	-	-	-	-	-	-	-	-
Livestock farms	8,045	96,336	548	2,551	36,678	3,636	1,723	193	500	1,222	33,042	1,524
Farms, not elsewhere classified	968	8,569	1,066	(2)	(2)	(2)	(2)	-	-	-	(2)	(2)
Nonfarm industries	15,266	324,312	51,477	-	-	-	-	-	-	-	-	-

[1]Net loss exceeds net profit.
[2]Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.
NOTE: The states of Alaska, New Hampshire, and Rhode Island and the District of Columbia are not shown separately because of high sampling variability. However, the data from them are included in the United States total.
Estimates are rounded and may not add to totals.
See text for explanatory statements and "Description of the Samples and Limitations of the Data."

Section 3

Partnerships

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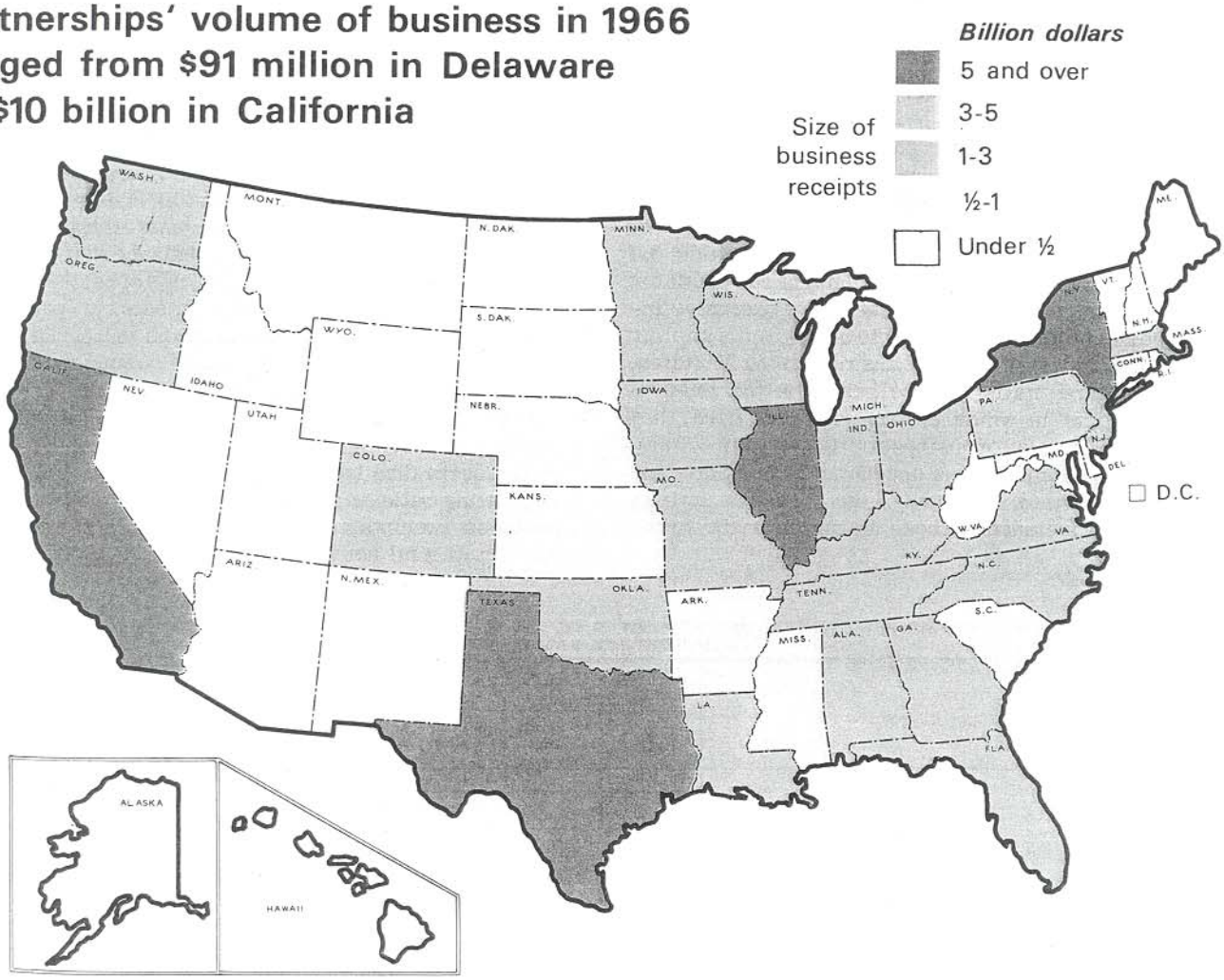
Chart 3A

Partnerships' volume of business in 1966 ranged from $91 million in Delaware to $10 billion in California



The statistics in this section cover partnerships, joint ventures, syndicates, groups, pools, and most other associations of two or more persons organized for profit that are not specifically classified by the Code as corporations. Partnerships are not taxable as such; the partners, who may be individuals, estates, trusts, other partnerships, or corporations, report their shares of the groups' taxable incomes (or losses) as a part of their own incomes.

Under some circumstances the members of an organization that would normally be treated as a partnership may elect, under IR Code section 761, not to be considered a partnership. Those eligible for the election are investing partnerships or joint production, extraction, or use agreements that do not really involve the active conduct of complete business operations by the group. The partners in such an agreement report their share of the business income and deductions on their own returns, and no return is filed for the group. The actual extent of these business activities is not known; however, in some areas, such as petroleum exploration and development, it might be relatively large.

Tables 3.1-3.3 present the basic industry and size data from partnership returns. The special topics covered in the other tables in this section are discussed under the topic headings below.

INDUSTRIAL ACTIVITY BY STATE

Tables 3.4 and 3.5 present partnership statistics by State for as many industries as the size of the sample permits. Since the sample was designed to yield national rather than subnational estimates, reliable data are not available for all industries in every State. Table 3.4 shows selected receipts and deductions and net profit for selected industries in the 27 States where extensive industry coverage was possible. Table 3.5 presents similar data in limited industry detail for the remaining 23 States.

Since the State statistics are based on the Internal Revenue Districts in which the returns were filed, they are not exact estimates of business activity within a State. If a partnership business was conducted in one State and the return was filed in another, the business activity would have been included in these statistics in the wrong State.

The United States totals in tables 3.4 and 3.5 differ slightly from those in other tables, because they were derived using sample weights for individual Districts, while the statistics in other tables were derived using national weights.

BALANCE SHEET REPORTING

Unlike proprietorships, but like corporations, the partnership return form provided for the reporting of balance sheets. However, less than half of all partnerships reported balance sheet data. The reporting has improved slightly during the time that these data have been collected regularly, from about 44 percent in 1959 to about 49 percent in 1966. Since so few partnerships report balance sheet data, it was not possible to estimate data for the missing balance sheets, as was done for corporations.

Table 3.7 and text table 3A compare the characteristics of partnerships reporting balance sheet data to those not reporting them. Table 3.7 shows data for partnerships with and without balance sheets by size of business receipts. Generally, the larger the amount of business receipts the more likely that a balance sheet was supplied. However, a larger percentage of partnerships with business receipts of under $5,000 submitted balance sheets than did those with business receipts of $5,000 under $25,000. The percentage submitting balance sheets increased to 85 percent for those with business receipts of $500,000 or more. Text table 3A separates partnerships with and without balance sheets into those with and without net profit. This comparison indicates that partnerships submitting balance sheets generally have larger net losses than those not furnishing balance sheets.

Table 3.6 shows the characteristics of partnerships with balance sheets by size of total assets. It indicates that those reporting balance sheets in the industrial division, finance, insurance, and real estate comprised 63 percent of the total assets of all partnerships furnishing balance sheets. The table also indicates that partnerships with balance sheets and with a net loss had a higher average total assets than had those with net profit. Partnerships submitting balance sheets accounted for 73 percent of all business receipts, 69 percent of total net profit, and 78 percent of total net losses.

Table 3A.—NUMBER OF PARTNERSHIPS, AND NET PROFIT OR NET LOSS BY INDUSTRIAL DIVISION FOR PARTNERSHIPS WITHOUT AND WITH BALANCE SHEETS

Industrial division	Partnerships without balance sheets				Partnerships with balance sheets			
	With net profit		Without net profit		With net profit		Without net profit	
	Number	Net profit (Thousand dollars)	Number	Net loss (Thousand dollars)	Number	Net profit (Thousand dollars)	Number	Net loss (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
All industrial divisions	354,391	3,726,884	112,881	371,397	330,351	8,387,013	125,058	1,297,439
Agriculture, forestry, and fisheries	77,718	713,917	20,879	84,572	15,425	282,123	11,079	161,158
Mining	4,310	36,104	2,264	15,640	3,572	108,717	3,091	139,715
Contract construction	27,527	314,534	4,867	29,010	19,563	520,706	4,157	42,741
Manufacturing	11,554	143,577	3,556	11,063	17,463	531,715	3,971	47,087
Transportation, communication, electric, gas, and sanitary services	6,684	63,335	1,890	5,064	5,137	111,642	1,773	15,709
Wholesale and retail trade	91,405	795,954	24,349	66,935	95,464	1,609,380	20,035	91,301
Wholesale trade	8,425	117,416	2,543	11,549	15,221	419,921	2,989	20,257
Retail trade	82,243	669,761	21,509	54,828	79,221	1,169,877	16,831	69,932
Finance, insurance, and real estate	70,381	448,627	38,638	120,310	93,899	1,332,336	65,645	680,449
Services	62,744	1,191,448	15,490	37,054	79,160	3,880,958	14,991	110,902

NOTES: Estimates are rounded and may not add to totals.
Not shown separately, but included in the appropriate totals, are data for industry classifications "Wholesale and retail trade not allocable" and "Nature of business not allocable."

Partnerships filing final returns were included in tables 3A and 3.7 as returns not reporting balance sheet data; however, since these partnerships did not have any assets at the end of their accounting periods, this somewhat overstates the percentage of those not supplying balance sheets. Table 3.8 reports data for partnerships filing final returns. This table indicates that final returns accounted for about 6 percent of all partnership returns. When this is taken into account, the percentage of partnerships that had assets but did not report them is reduced to about 45 percent.

GUIDELINE DEPRECIATION

Revenue Procedure 62-21, issued in July 1962, established useful lives of broad classes of depreciable assets and allowed taxpayers to compute depreciation based on these class lives, instead of separately identifying each asset. A more extensive discussion of "Guideline depreciation" is given under that heading in the Explanation of Terms.

Table 3.9 covers partnership usage of the guideline depreciation procedures in 1966. As the table indicates, less than 5 percent of partnerships taking depreciation deductions used the guideline procedures; however, because of reporting and processing problems, the incidence of usage could be understated. The data on "Guideline procedures" in table 3.9 came primarily from the "Summary of Depreciation" schedule of Form 1065. If this schedule was not filled in (as it frequently was not), an attempt was made to identify guideline depreciation from the depreciation schedule. If the procedure used for the depreciation could not be determined, the depreciation was included in the statistics as "other than guideline."

A relatively low frequency of usage of the guideline procedures might be expected of small businesses, however, since many small businessmen were already using asset lives that were as short as or shorter than those suggested in the guidelines. A comparison of depreciable assets and the depreciation deduction, as, for example, in table 2.8 for proprietorships or tables 4.4 and 5.6 for corporations, indicates that, in general, smaller businesses based their depreciation deductions on shorter average lives than did larger businesses.

Table 3.1—NUMBER OF PARTNERSHIPS, TOTAL RECEIPTS, BUSINESS RECEIPTS, DEPRECIATION, PAYROLL, NET PROFIT, AND INVENTORY, BY INDUSTRIAL GROUP

Industrial group	Partnerships with and without net profit								Partnerships with net profit							
	Number of partnerships	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Payroll (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Inventory, end-of-year: Number of partnerships	Inventory, end-of-year: Amount (Thousand dollars)	Number of partnerships	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Payroll (Thousand dollars)	Net profit (Thousand dollars)	Inventory, end-of-year: Number of partnerships	Inventory, end-of-year: Account (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
All industrial groups	922,680	79,776,231	78,153,124	2,764,916	10,367,514	10,445,061	260,361	4,863,985	684,742	70,943,604	69,562,449	1,750,649	9,158,541	12,113,897	215,755	4,214,942
Agriculture, forestry, and fisheries	125,101	5,412,976	5,268,060	399,554	543,835	750,310	10,199	337,079	93,143	4,535,213	4,418,817	289,968	413,230	996,040	7,866	241,693
Farms	114,633	4,585,125	4,456,269	369,750	442,372	663,836	8,594	297,876	86,063	3,847,565	3,741,939	267,900	327,689	885,337	6,594	219,439
Field crop farms	39,332	1,524,071	1,476,521	141,523	155,064	340,475	1,534	30,558	32,866	1,378,841	1,335,709	118,988	130,159	385,316	1,357	29,065
Fruit, tree nut, and vegetable farms	10,589	493,660	481,733	39,975	123,301	33,786	281	4,679	6,199	396,860	388,967	22,855	89,577	87,951	176	3,817
Livestock farms	56,253	2,377,468	2,317,083	175,609	134,970	253,988	5,740	248,073	41,417	1,902,003	1,854,633	116,478	84,943	365,511	4,348	172,945
Farms, not elsewhere classified	8,459	189,926	180,932	12,643	29,037	35,587	1,040	14,566	5,581	169,861	162,630	9,579	23,010	46,559	712	13,612
Agricultural services and hunting and trapping	7,836	704,446	690,344	24,609	67,970	73,233	1,417	37,592	5,471	583,293	573,329	18,015	57,612	92,000	1,120	21,501
Offices of veterinarians and animal hospitals	1,366	112,017	111,631	2,903	14,405	43,660	281	1,010	1,317	109,353	108,967	2,856	14,253	43,764	281	1,010
Other agricultural services	6,470	592,429	578,713	21,706	53,565	29,573	1,136	36,582	4,154	473,940	464,362	15,159	43,359	48,236	839	20,491
Forestry and forestry services	1,112	36,717	35,420	1,732	9,363	1,565	(1)	(1)	682	23,679	23,528	1,115	5,092	5,554	(1)	(1)
Fisheries	1,520	86,688	86,027	3,463	24,130	11,676	(1)	(1)	928	80,676	80,021	2,938	22,837	13,149	(1)	(1)
Mining	13,238	939,833	882,348	72,664	133,569	[2]10,534	434	10,045	7,883	721,568	677,340	42,349	99,024	144,821	371	9,130
Crude petroleum and natural gas	10,464	559,332	508,434	46,215	49,637	[2]24,796	150	1,451	6,069	385,236	347,298	22,035	31,260	99,722	118	1,054
Other mining	2,774	380,501	373,914	26,449	83,932	14,262	284	8,594	1,814	336,332	330,042	20,314	67,764	45,099	254	8,076
Contract construction	56,115	7,865,406	7,771,390	139,585	1,364,394	763,489	12,950	214,740	47,090	7,017,553	6,939,738	118,622	1,193,910	835,240	10,978	174,770
General contractors	19,990	5,199,314	5,123,377	76,821	716,360	348,524	2,960	134,354	15,973	4,598,812	4,537,555	63,611	616,943	397,676	2,391	103,214
Special trade contractors	35,968	2,656,006	2,637,981	62,569	647,019	413,543	9,984	80,214	30,960	2,408,655	2,392,151	54,816	575,952	436,142	8,581	71,384
Plumbing, heating, and air conditioning	5,242	536,979	533,236	7,100	109,609	66,004	2,888	27,355	4,428	490,855	487,299	6,243	97,218	70,498	2,430	24,275
Electrical work	3,026	369,072	366,965	4,534	91,054	51,101	1,761	10,977	2,606	332,875	330,995	3,964	82,238	53,170	1,588	10,788
Special trade contractors, not elsewhere classified	27,125	1,732,563	1,720,400	50,354	444,792	291,380	5,261	41,812	23,452	1,569,782	1,558,723	44,051	394,960	307,370	4,489	36,251
Special trade contractors not allocable	574	17,392	17,380	581	1,564	5,058	(1)	(1)	475	15,143	15,134	558	1,536	5,104	(1)	(1)
Contractors not allocable	157	10,086	10,032	195	1,015	1,422	(1)	(1)	157	10,086	10,032	195	1,015	1,422	(1)	(1)
Manufacturing	36,544	6,144,233	6,076,860	134,951	1,280,295	617,142	20,332	453,941	29,018	5,555,944	5,500,063	112,565	1,138,388	675,292	16,640	383,801
Food and kindred products	3,586	1,266,640	1,254,971	22,707	146,484	69,059	2,420	60,215	2,928	1,133,344	1,124,283	20,062	130,556	73,331	2,033	54,535
Textile mill products	407	191,415	190,253	4,642	36,440	7,488	347	24,143	372	180,207	179,397	2,143	33,709	16,995	336	19,733
Apparel and other fabricated textile products	2,775	819,850	815,324	6,569	276,484	53,348	1,604	78,338	2,264	742,859	739,090	5,935	242,922	56,615	1,358	68,926
Lumber and wood products, except furniture	6,115	823,243	814,262	32,903	160,542	71,360	2,351	64,908	4,935	675,575	669,493	26,759	127,009	82,344	1,959	45,091
Furniture and fixtures	1,291	256,218	255,234	2,365	40,641	17,288	779	17,345	1,030	237,687	236,728	1,879	35,596	19,930	616	15,154
Printing, publishing, and allied industries	5,776	498,376	492,948	12,325	122,647	83,868	2,876	16,292	4,564	449,437	444,954	10,500	107,045	89,065	2,274	11,804
Chemicals and allied products	1,034	166,132	162,107	4,606	23,420	17,192	695	13,683	678	141,391	137,596	2,518	19,953	18,686	490	12,034
Leather and leather products	319	72,330	71,884	723	15,233	4,420	244	9,380	238	65,420	65,063	635	13,656	4,595	212	6,702
Stone, clay, and glass products	1,791	191,035	181,768	8,305	36,294	29,071	1,181	10,470	1,308	176,567	167,511	7,266	32,827	30,408	896	9,147
Primary metal industries	783	179,604	177,015	2,802	34,627	21,306	462	13,020	648	173,256	170,723	2,564	33,628	21,739	429	12,526
Fabricated metal products	1,885	371,909	368,529	8,028	88,146	56,708	1,164	36,377	1,598	353,633	350,318	7,459	82,263	59,628	1,074	32,833
Machinery, except electric	4,510	562,803	558,596	14,889	150,636	110,341	2,217	35,358	4,017	546,179	542,047	13,977	145,440	112,380	2,030	34,707
Electrical machinery, equipment, and supplies	752	85,285	84,859	1,086	18,843	7,359	418	9,817	350	74,805	74,390	815	16,062	10,030	214	6,944
Transportation equipment	674	75,150	72,562	2,412	18,108	5,352	421	8,963	427	59,170	57,839	1,212	14,190	7,449	297	5,661
Manufacturing industries, not elsewhere classified	4,632	567,202	560,848	10,405	107,686	63,185	2,946	54,726	3,477	533,032	527,315	8,675	100,766	69,991	2,241	47,101
Manufacturing not allocable	215	17,041	15,700	184	4,064	[2]203	207	906	185	13,382	13,316	166	2,766	2,106	183	903
Transportation, communication, electric, gas, and sanitary services	15,484	1,271,109	1,238,141	82,495	246,865	154,204	1,083	18,181	11,821	1,070,652	1,040,550	65,351	205,184	174,977	759	14,390
Transportation	13,488	1,140,001	1,109,987	70,908	207,661	139,223	937	17,384	10,499	963,880	935,941	57,747	176,884	151,663	686	13,724
Local transportation	800	57,084	51,493	7,896	15,545	8,674	(1)	(1)	577	49,137	43,548	7,148	13,175	9,187	(1)	(1)
Trucking and warehousing	10,512	861,951	839,919	56,712	161,670	97,551	783	14,666	8,395	731,091	710,730	45,418	135,648	106,806	570	12,388
Water transportation	555	45,023	44,005	1,690	9,411	12,851	(1)	(1)	358	44,044	43,028	1,207	9,299	13,632	-	-
Other transportation	1,621	175,943	174,570	4,610	21,035	20,147	99	2,532	1,169	139,608	138,635	3,974	18,762	22,038	86	1,168
Communication, electric, gas, and sanitary services	1,996	131,108	128,154	11,587	39,204	14,981	146	797	1,322	106,772	104,609	7,604	28,300	23,314	(1)	(1)
Wholesale and retail trade	231,254	35,833,069	35,425,458	360,915	2,582,668	2,247,098	185,248	3,649,467	186,870	32,710,991	32,341,930	314,458	2,302,984	2,405,334	154,664	3,231,414
Wholesale trade	29,179	11,251,240	11,142,239	78,821	562,046	505,531	19,968	852,801	23,646	10,398,054	10,300,080	70,538	516,045	537,337	16,704	758,522
Motor vehicles and automotive equipment	1,936	408,697	404,726	3,177	34,767	29,300	1,768	64,717	1,681	375,728	372,306	2,653	30,496	30,521	1,513	58,407
Drugs, chemicals, and paints	563	131,094	129,448	759	8,496	6,920	432	14,470	311	127,418	125,779	676	8,363	7,281	235	13,967
Dry goods and apparel	1,243	466,246	460,648	1,277	23,667	22,332	960	52,696	1,035	447,262	441,752	1,218	22,399	23,579	851	49,948
Groceries and related products	5,709	3,056,053	3,040,061	17,556	145,521	102,457	3,665	115,372	4,655	2,825,122	2,810,268	15,700	133,377	108,048	3,169	94,690
Farm products--raw materials	2,660	2,185,988	2,166,679	11,111	43,050	39,219	1,362	140,458	2,035	1,900,202	1,884,960	9,141	38,839	46,863	1,054	118,233
Electrical goods	537	212,424	211,036	838	14,804	14,605	348	25,110	383	206,616	205,246	833	14,620	14,938	293	24,711

Footnotes at end of table.

Table 3.1—NUMBER OF PARTNERSHIPS, TOTAL RECEIPTS, BUSINESS RECEIPTS, DEPRECIATION, PAYROLL, NET PROFIT, AND INVENTORY, BY INDUSTRIAL GROUP[2]—Continued

Industrial group	Partnerships with and without net profit								Partnerships with net profit							
	Number of partnerships	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Payroll (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Inventory, end-of-year: Number of partnerships	Inventory, end-of-year: Amount (Thousand dollars)	Number of partnerships	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Payroll (Thousand dollars)	Net profit (Thousand dollars)	Inventory, end-of-year: Number of partnerships	Inventory, end-of-year: Amount (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Wholesale and retail trade—Continued																
Wholesale trade—Continued																
Hardware, and plumbing and heating equipment, and supplies	794	264,345	261,817	1,489	17,705	17,822	536	34,523	718	257,627	255,132	1,468	17,387	18,062	484	33,250
Machinery, equipment, and supplies	2,470	606,033	595,814	6,785	47,943	51,595	1,773	82,322	1,995	579,742	570,645	5,300	44,557	53,806	1,507	78,234
Alcoholic beverages	1,043	554,779	552,918	3,293	31,726	22,926	971	38,767	957	521,459	519,696	3,139	29,551	24,320	891	34,050
Lumber and construction materials	782	443,528	438,109	4,193	23,803	15,183	546	35,723	641	393,227	388,663	3,935	20,742	16,740	448	28,321
Wholesale trade, not elsewhere classified	11,319	2,895,580	2,855,326	28,086	168,853	181,953	7,562	247,514	9,119	2,741,992	2,704,735	26,231	154,297	191,824	6,219	223,731
Wholesale trade not allocable	123	26,473	25,657	257	1,711	1,219	44	1,129	116	21,659	20,898	244	1,417	1,355	39	980
Retail trade	199,804	24,283,701	23,987,498	278,139	1,993,710	1,714,878	163,692	2,759,674	161,464	22,040,941	21,771,932	240,464	1,764,278	1,839,638	136,638	2,440,792
Building materials, hardware, and farm equipment	13,905	2,290,572	2,253,963	25,715	179,327	152,307	12,150	515,744	11,589	2,082,171	2,049,316	22,506	159,069	164,798	10,471	462,983
Building materials dealers	5,332	874,021	860,940	12,079	90,375	61,545	4,197	142,956	4,381	775,894	765,199	10,135	78,513	67,426	3,624	126,518
Hardware stores	5,505	565,049	556,639	7,105	45,214	56,750	5,198	152,832	4,820	528,493	520,383	6,542	41,680	59,246	4,587	139,749
Farm equipment dealers	3,068	851,502	836,384	6,531	43,738	34,012	2,755	219,956	2,388	777,784	763,734	5,829	38,876	38,126	2,259	196,716
General merchandise stores	9,861	1,214,049	1,195,244	20,941	89,424	82,953	8,466	202,874	7,623	1,106,695	1,089,750	17,518	80,742	90,165	6,727	178,435
Food stores	31,001	5,214,291	5,179,843	49,712	320,787	268,013	26,100	263,738	26,810	4,751,334	4,721,132	42,906	283,065	281,685	23,078	232,274
Grocery stores, meat and fish markets, and fruit and vegetable markets	26,265	4,848,951	4,816,613	40,618	258,789	235,277	22,814	251,931	22,978	4,424,406	4,395,999	34,895	228,775	247,296	20,266	221,803
Retail bakeries	2,053	170,191	169,470	3,923	43,663	17,009	1,533	4,427	1,756	154,313	153,641	3,532	38,936	17,438	1,385	3,961
Other food stores	2,683	195,149	193,760	5,171	18,335	15,727	1,752	7,380	2,075	172,615	171,492	4,479	15,354	16,951	1,427	6,510
Automotive dealers and gasoline service stations	38,824	6,175,983	6,111,064	40,699	375,666	303,149	32,271	544,894	31,232	5,487,365	5,429,035	35,499	326,578	330,170	26,805	462,946
Automobile and truck dealers	8,468	2,996,480	2,955,087	11,773	165,525	82,739	6,644	324,113	6,461	2,612,951	2,576,628	9,862	143,509	93,724	5,195	271,746
Gasoline service stations	24,344	2,484,424	2,469,546	19,761	151,915	171,018	20,397	90,643	20,197	2,259,284	2,245,069	17,921	133,291	181,114	17,521	82,849
Tire, battery, and accessory dealers, and automotive dealers, not elsewhere classified	6,012	695,079	686,431	9,165	58,226	49,392	5,230	130,138	4,573	615,130	607,338	7,716	49,778	55,332	4,089	108,351
Apparel and accessory stores	12,800	1,460,811	1,436,650	14,270	139,015	140,698	11,692	334,650	10,796	1,373,638	1,350,896	13,100	129,334	147,606	10,162	306,840
Furniture, home furnishings, and equipment stores	12,935	1,508,718	1,478,443	15,681	141,864	131,656	10,599	266,747	10,353	1,371,521	1,343,262	13,916	124,262	143,876	8,809	233,803
Eating and drinking places	37,157	2,308,466	2,274,887	56,989	409,819	246,624	27,510	51,308	29,551	2,059,339	2,028,743	47,863	356,697	267,312	22,551	43,842
Drug stores and proprietary stores	6,380	1,009,463	997,406	9,987	106,708	101,955	5,935	171,273	5,706	956,228	944,791	9,300	100,185	104,597	5,335	157,676
Liquor stores	5,304	700,985	696,874	7,100	29,533	54,280	4,985	78,864	4,637	666,832	663,182	6,501	26,827	55,513	4,402	73,640
Jewelry stores	2,308	240,065	234,033	2,100	24,300	38,639	2,104	77,023	2,128	231,652	225,698	2,014	23,455	39,247	1,940	73,300
Sporting goods stores and bicycle shops	1,512	116,357	115,883	907	6,301	8,852	1,314	26,193	1,112	100,343	100,013	853	5,022	11,113	989	23,539
Fuel and ice dealers	2,357	262,732	259,117	6,087	23,686	26,048	1,474	11,716	2,047	245,197	241,708	5,383	20,974	26,915	1,337	10,650
Antique stores and secondhand stores	3,119	105,625	97,499	1,810	9,497	18,662	2,423	20,972	2,009	96,388	88,469	1,421	8,548	20,295	1,559	17,827
News dealers and cigar stores	642	63,063	62,633	461	4,665	2,751	390	3,763	519	56,949	56,593	429	3,919	2,864	341	3,590
Florists	3,253	170,520	169,463	4,067	26,656	16,971	2,448	8,141	2,309	144,707	143,866	3,295	22,011	19,142	1,756	6,183
Retail trade, not elsewhere classified	17,472	1,399,475	1,382,522	20,527	103,774	118,683	13,329	175,608	12,471	1,274,532	1,259,813	17,344	91,978	130,933	9,992	148,313
Retail trade not allocable	973	42,526	41,974	1,086	2,688	2,637	499	6,166	572	36,050	35,665	616	1,612	3,407	375	4,951
Wholesale and retail trade not allocable	2,271	298,128	295,721	3,955	26,912	26,689	1,588	36,992	1,759	271,996	269,918	3,456	22,661	28,359	1,323	32,100
Finance, insurance, and real estate	268,563	8,376,031	7,742,442	1,131,079	978,037	980,204	1,581	61,957	164,279	6,341,078	5,816,565	490,570	817,877	1,780,963	1,171	53,285
Finance	42,450	2,760,259	2,398,726	27,849	621,360	496,555	(1)	(1)	23,088	2,586,055	2,266,643	21,993	578,662	626,222	(1)	(1)
Insurance agents, brokers, and service	10,712	685,876	674,505	7,145	93,993	213,686	(1)	(1)	9,589	655,004	644,011	6,758	86,820	215,500	(1)	(1)
Real estate	215,401	4,929,896	4,669,211	1,096,085	262,684	269,963	1,525	54,568	131,601	3,100,019	2,905,911	461,819	152,395	939,241	1,140	46,054
Real estate operators (except developers) and lessors of buildings	172,925	4,098,989	3,963,833	1,043,132	201,094	107,629	441	5,999	103,274	2,422,844	2,329,610	432,310	104,173	654,767	235	4,245
Lessors of real property other than buildings	15,692	141,492	121,741	18,735	5,203	43,328	(1)	(1)	11,224	124,292	105,357	11,086	4,124	65,093	(1)	(1)
Agents, brokers, and managers	7,046	243,780	218,196	13,075	21,825	55,214	267	13,970	5,217	207,036	185,188	7,349	20,320	68,969	193	10,941
Combinations of real estate, insurance, loans, and law offices	1,166	64,960	61,774	2,275	11,558	15,682	(1)	(1)	919	53,951	51,057	2,029	10,557	17,135	(1)	(1)
Other real estate	18,571	380,675	303,667	18,868	23,004	48,110	693	32,330	10,968	291,896	234,699	9,045	13,221	133,277	588	28,599
Services	172,384	13,842,881	13,659,823	442,327	3,222,957	4,924,450	28,224	114,588	141,903	12,907,018	12,745,224	315,772	2,974,962	5,072,406	23,071	102,582
Hotels, rooming houses, camps, and other lodging places	12,332	757,543	729,718	94,822	149,994	48,872	1,984	5,266	7,493	533,921	514,931	54,929	94,719	88,360	1,485	3,344
Hotels, tourist courts, and motels	8,713	689,357	662,593	83,399	144,212	41,328	1,583	4,414	5,582	481,057	462,582	48,314	90,875	75,897	1,257	2,725
Hotels	2,733	317,519	305,240	27,923	80,957	11,957	872	2,589	1,844	209,212	203,321	12,882	48,195	28,142	718	1,474
Tourist courts and motels	5,980	371,838	357,353	55,476	63,255	29,371	712	1,825	3,738	271,845	259,261	35,432	42,680	47,755	539	1,251
Other lodging places	3,618	68,186	67,125	11,423	5,782	7,544	401	852	1,911	52,864	52,349	6,615	3,844	12,463	228	619
Personal services	32,266	1,182,157	1,170,259	57,395	313,734	248,138	7,459	19,957	27,104	1,082,965	1,072,206	49,738	284,029	257,922	6,494	18,583
Laundries, laundry services, cleaning and dyeing plants	11,456	513,999	508,403	32,551	164,759	76,274	1,644	3,223	9,118	463,795	458,860	27,019	149,951	81,169	1,298	2,672
Photographic studios	1,296	68,313	68,153	1,607	12,193	16,949	562	1,361	1,094	63,276	63,125	1,476	11,771	17,274	487	1,310
Beauty and barber shops	14,889	310,255	307,203	7,874	100,072	82,156	2,593	3,212	12,786	275,209	272,448	6,609	86,974	85,485	2,272	3,026
Shoe repair shops, shoe shine parlors, and hat cleaning shops	570	12,149	12,138	250	2,249	3,466	422	619	496	11,027	11,018	196	2,031	3,478	373	528
Funeral service and crematories	2,717	232,374	229,720	13,110	23,641	57,844	1,999	11,182	2,520	226,396	223,840	12,620	22,749	58,616	1,851	10,696
Other personal services	1,336	45,067	44,642	2,003	10,820	11,449	238	360	1,089	43,262	42,915	1,818	10,553	11,900	213	351

Footnotes at end of table.

Table 3.1 —NUMBER OF PARTNERSHIPS, TOTAL RECEIPTS, BUSINESS RECEIPTS, DEPRECIATION, PAYROLL, NET PROFIT, AND INVENTORY BY INDUSTRIAL GROUP—Continued

Industrial group	Partnerships with and without net profit								Partnerships with net profit							
	Number of partnerships	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Payroll (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Inventory, end-of-year		Number of partnerships	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Payroll (Thousand dollars)	Net profit (Thousand dollars)	Inventory, end-of-year	
							Number of partnerships	Amount (Thousand dollars)							Number of partnerships	Amount (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Services—Continued																
Business services	20,118	895,217	874,395	81,099	181,153	158,651	1,831	7,962	14,832	796,718	779,206	35,426	160,853	189,476	1,430	7,224
Advertising	1,795	142,812	140,050	2,507	20,187	23,318	192	339	1,369	133,328	130,623	1,814	17,351	24,060	192	339
Services to dwellings and other buildings	2,287	70,000	69,770	1,924	28,613	15,122	(1)	(1)	1,911	65,022	64,803	1,739	25,534	15,732	(1)	(1)
Other business services	16,036	682,405	664,575	76,668	132,353	120,211	1,524	7,548	11,552	598,368	583,780	31,873	117,968	149,684	1,124	6,810
Automobile and other repair services	26,115	1,059,892	1,043,851	38,174	169,191	188,130	12,030	56,487	21,294	963,795	949,443	31,621	150,856	198,943	10,008	50,978
Automobile parking, repair, and services	17,130	733,548	719,100	31,635	110,526	119,292	6,937	31,608	13,813	654,302	641,431	25,592	95,447	127,496	5,853	28,543
Automobile parking	867	44,175	42,742	1,031	9,951	5,750	(1)	(1)	740	35,053	33,874	261	8,233	6,890	(1)	(1)
Automobile repair shops	12,927	572,092	566,293	10,821	85,375	99,910	6,461	28,110	10,817	517,719	512,217	9,360	74,555	103,280	5,512	25,247
Other automobile services, except repair	3,336	117,281	110,065	19,783	15,200	13,632	443	3,453	2,257	101,530	95,340	15,971	12,659	17,326	335	3,284
Repair services, except automobile	8,985	326,344	324,751	6,539	58,665	68,838	5,093	24,879	7,480	309,493	308,012	6,029	55,409	71,447	4,155	22,435
Amusement and recreation services	13,862	707,748	676,263	59,166	136,093	69,209	3,036	8,547	8,672	542,526	514,622	38,962	103,634	98,475	2,102	6,797
Motion pictures	2,201	247,439	241,056	23,508	31,511	23,630	350	1,175	1,557	193,155	187,775	17,674	29,240	28,317	251	1,119
Motion picture production, distribution, and related services	669	119,898	118,229	19,250	7,144	9,719	(1)	(1)	450	76,043	74,400	14,076	7,129	12,578	(1)	(1)
Motion picture theaters	1,532	127,541	122,827	4,258	24,367	13,911	270	899	1,107	117,112	113,375	3,598	22,111	15,739	196	879
Bowling alleys and billiard and pool parlors	2,016	119,022	111,802	14,689	25,202	7,398	1,038	1,581	1,419	72,402	65,395	6,249	13,809	13,241	778	933
Other amusement and recreation services	9,645	341,287	323,405	20,969	79,380	38,181	1,648	5,791	5,697	276,969	261,452	15,039	60,585	56,917	1,073	4,745
Medical services	22,983	3,235,075	3,213,866	44,243	627,139	1,663,578	1,239	4,217	21,302	3,130,113	3,110,214	39,866	585,413	1,674,775	1,134	3,763
Medical laboratories	860	90,717	89,723	1,647	19,854	41,625	(1)	(1)	683	85,577	84,963	1,515	17,610	42,262	(1)	(1)
Dental laboratories	1,058	56,902	56,414	781	12,234	23,944	332	673	1,003	55,750	55,263	772	11,818	23,989	307	631
Offices of physicians and surgeons	14,916	2,429,586	2,416,990	23,835	409,965	1,396,262	224	767	14,315	2,390,825	2,378,581	22,981	398,104	1,401,756	224	767
Offices of dentists and dental surgeons	1,648	171,049	168,339	3,899	32,965	83,951	(1)	(1)	1,550	169,400	166,690	3,867	32,641	84,265	(1)	(1)
Offices of osteopathic physicians	242	18,268	17,729	494	2,299	10,361	-	-	242	18,268	17,729	494	2,299	10,361	-	-
Hospitals, sanatoria, and convalescent and rest homes	2,067	315,466	312,195	11,030	126,612	39,800	130	413	1,593	261,218	258,290	7,787	100,850	43,631	103	379
Other medical services	2,192	153,087	152,476	2,557	23,210	67,635	505	2,307	1,916	149,075	148,698	2,450	22,091	68,511	450	1,929
Educational services	1,520	24,456	24,173	997	5,926	2,853	(1)	(1)	1,026	18,759	18,521	697	4,360	3,759	(1)	(1)
Legal services	25,011	3,367,301	3,337,238	39,829	678,370	1,801,846	-	-	23,821	3,311,267	3,282,098	39,040	665,398	1,805,946	-	-
Engineering and architectural services	7,071	1,138,930	1,125,462	9,769	394,758	259,577	82	4,973	6,210	1,082,721	1,069,668	9,210	372,969	265,585	58	4,971
Accounting, auditing, and bookkeeping services	9,555	1,391,679	1,382,304	15,556	549,953	455,891	(1)	(1)	8,924	1,365,971	1,356,630	15,094	537,886	460,713	(1)	(1)
Other services	1,551	82,883	82,294	1,277	16,646	27,705	358	6,518	1,226	78,262	77,685	1,189	14,845	28,452	279	6,341
Nature of business not allocable	3,998	90,693	88,602	1,346	14,894	18,698	310	3,987	2,735	83,587	82,222	994	12,982	28,824	236	3,877

[1]Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.
[2]Net loss exceeds net profit.
NOTE: Estimates are rounded and may not add to totals. See text for explanatory statements and "Description of the Samples and Limitations of the Data."

Table 3.2—INCOME STATEMENT ITEMS FOR SELECTED INDUSTRIES

Item	All industries	Agriculture, forestry, and fisheries						Mining	Contract construction			
		Total	Farms				Other agriculture, forestry, and fisheries		Total	General contractors	Special trade contractors	Contractors not allocable
			Total	Field crop farms	Livestock farms	Other farms						
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
NUMBER OF PARTNERSHIPS AND PARTNERS												
Partnerships with and without net profit:												
Number of partnerships	922,680	125,101	114,633	39,332	56,253	19,047	10,469	13,238	56,115	19,990	35,968	157
Number of partners	2,788,970	311,426	286,346	103,574	131,085	51,687	25,080	109,032	121,791	44,532	76,945	314
Partnerships with net profit:												
Number of partnerships	684,742	93,143	86,063	32,866	41,417	11,780	7,080	7,883	47,090	15,973	30,960	157
Number of partners	1,934,031	229,539	212,727	87,506	95,762	29,459	16,812	65,439	102,096	35,380	66,402	314
PARTNERSHIPS WITH AND WITHOUT NET PROFIT	(Thousand dollars)											
Total receipts	79,776,231	5,412,976	4,585,125	1,524,071	2,377,468	683,586	827,851	939,833	7,865,406	5,199,314	2,656,006	10,086
Business receipts	78,153,124	5,268,060	4,456,269	1,476,521	2,317,083	662,665	811,791	882,348	7,771,390	5,123,377	2,637,981	10,032
Income from other partnerships, etc.	66,022	5,309	4,876	3,505	698	673	433	850	4,874	4,399	475	-
Nonqualifying dividends	6,963	834	790	395	358	37	44	12	57	40	17	-
Interest	411,517	22,947	20,940	6,445	9,195	5,300	2,007	3,134	8,360	6,727	1,632	(1)
Rents	287,869	33,276	31,842	11,362	16,198	4,282	1,434	5,269	32,142	25,965	6,129	48
Royalties	66,208	6,689	5,391	2,026	3,114	251	1,298	21,669	209	121	88	-
Net farm profit	23,546	20,499	20,337	7,577	8,390	4,370	162	18	(1)	(1)	(1)	-
Net gain, noncapital assets	88,523	15,891	12,620	4,561	7,089	970	3,271	3,555	9,767	8,895	872	-
Other receipts	672,459	39,471	32,060	11,679	15,343	5,038	7,411	22,978	38,601	29,785	8,811	(1)
Total deductions	69,331,170	4,662,666	3,921,289	1,183,596	2,123,480	614,213	741,377	950,367	7,101,917	4,850,790	2,242,463	8,664
Cost of goods sold, total	45,451,072	3,183,827	2,620,367	690,557	1,536,311	393,499	563,460	490,749	6,115,338	4,348,712	1,759,437	7,189
Inventory, beginning-of-year	4,513,968	308,726	272,613	26,485	227,459	18,669	36,113	9,115	219,593	127,814	91,715	64
Purchases	34,462,241	1,162,783	799,235	125,482	621,677	52,076	363,548	70,546	1,938,747	1,081,705	853,133	3,909
Cost of labor	4,493,248	511,315	425,580	148,868	128,613	148,099	85,735	120,627	1,274,811	669,183	604,776	852
Other costs	6,845,600	1,538,082	1,420,815	420,280	806,635	193,900	117,267	300,506	2,896,927	2,604,364	290,027	2,536
Less: Inventory, end-of-year	4,863,985	337,079	297,876	30,558	248,073	19,245	39,203	10,045	214,740	134,354	80,214	172
Salaries and wages	5,874,064	32,517	16,800	6,198	6,358	4,244	15,717	12,945	89,595	47,192	42,240	163
Payments to partners	1,386,852	55,222	36,324	13,047	13,605	9,672	18,898	11,889	108,614	41,983	66,603	28
Rent	1,540,403	171,943	163,240	70,219	72,289	20,732	8,703	10,856	27,578	11,958	15,616	(1)
Interest	1,900,443	164,107	153,014	50,144	79,250	23,620	11,093	15,311	41,009	27,956	13,007	46
Taxes	1,995,112	151,456	139,736	51,828	58,889	29,019	11,720	29,663	115,704	57,882	57,713	109
Casualty losses	12,717	1,304	1,269	422	484	363	35	78	366	84	282	-
Bad debts	134,183	3,275	2,482	722	1,623	137	793	1,001	7,522	3,633	3,889	-
Repairs	766,116	187,679	171,610	76,898	73,084	21,628	16,069	19,675	56,987	35,789	21,005	193
Depreciation	2,764,916	399,554	369,750	141,523	175,609	52,618	29,804	72,664	139,585	76,821	62,569	195
Amortization	43,240	262	152	111	14	27	110	6,607	192	177	15	-
Depletion	137,807	2,007	1,640	421	1,127	92	367	88,795	725	356	369	-
Retirement plans, etc.	46,301	270	205	57	122	26	65	240	3,856	2,124	1,732	-
Net loss from other partnerships, etc.	65,202	1,458	1,436	540	557	339	22	2,385	2,766	2,354	412	-
Net farm loss	6,738	4,759	4,407	859	2,725	823	352	35	342	-	342	-
Net loss, noncapital assets	27,861	4,732	4,600	1,676	2,317	607	132	1,673	845	434	411	(1)
Other deductions	7,178,143	298,294	234,257	78,374	99,116	56,767	64,037	185,801	390,893	193,335	196,821	737
Gross profit (less loss)	32,702,052	2,084,233	1,835,902	785,964	780,772	269,166	248,331	391,599	1,656,052	774,665	878,544	2,843
Net profit (less loss)	10,445,061	750,310	663,836	340,475	253,988	69,373	86,474	[2]10,534	763,489	348,524	413,543	1,422
PARTNERSHIPS WITH NET PROFIT												
Total receipts	70,943,604	4,535,213	3,847,565	1,378,841	1,902,003	566,721	687,648	721,568	7,017,553	4,598,812	2,408,655	10,086
Business receipts	69,562,449	4,418,817	3,741,939	1,335,709	1,854,633	551,597	676,878	677,340	6,939,738	4,537,555	2,392,151	10,032
Income from other partnerships, etc.	62,793	4,133	3,700	2,664	364	672	433	808	4,676	4,223	453	-
Nonqualifying dividends	5,433	737	699	336	328	35	38	12	52	35	17	-
Interest	342,901	16,956	15,502	6,017	6,358	3,127	1,454	2,157	7,171	5,799	1,371	(1)
Rents	235,138	23,877	23,133	10,551	10,121	2,461	744	4,588	23,856	18,054	5,754	48
Royalties	60,172	6,486	5,190	1,990	2,963	237	1,296	18,358	208	120	88	-
Net farm profit	23,166	20,377	20,215	7,543	8,377	4,295	162	17	(1)	(1)	(1)	-
Net gain, noncapital assets	71,397	12,875	10,893	3,782	6,369	742	1,982	2,784	8,759	8,010	749	-
Other receipts	580,155	30,955	26,294	10,249	12,490	3,555	4,661	15,504	33,087	25,011	8,071	(1)
Total deductions	58,829,707	3,539,173	2,962,228	993,525	1,536,492	432,211	576,945	576,747	6,182,313	4,201,136	1,972,513	8,664
Cost of goods sold, total	40,319,941	2,483,384	2,033,678	584,502	1,153,544	295,632	449,706	312,253	5,363,482	3,795,847	1,560,446	7,189
Inventory, beginning-of-year	3,877,439	234,302	211,466	25,325	170,016	16,125	22,836	8,297	173,777	98,040	75,673	64
Purchases	31,125,641	904,942	628,740	110,684	473,385	44,671	276,202	53,658	1,708,858	936,626	768,323	3,909
Cost of labor	3,829,036	388,592	314,708	124,980	80,515	109,213	73,884	89,496	1,115,552	576,413	538,287	852
Other costs	5,702,767	1,197,241	1,098,203	352,578	602,573	143,052	99,038	169,932	2,540,065	2,287,982	249,547	2,536
Less: Inventory, end-of-year	4,214,942	241,693	219,439	29,065	172,945	17,429	22,254	9,130	174,770	103,214	71,384	172
Salaries and wages	5,329,328	24,633	12,987	5,180	4,430	3,377	11,646	9,529	78,363	40,540	37,660	163
Payments to partners	1,045,760	36,196	22,553	9,990	6,344	6,219	13,643	6,616	70,233	27,866	42,339	28
Rent	1,293,958	132,750	125,629	62,917	46,429	16,283	7,121	5,501	23,843	9,950	13,889	(1)
Interest	890,763	96,201	90,712	34,787	46,547	9,378	5,489	4,485	28,571	17,967	10,558	46
Taxes	1,497,279	114,180	105,362	45,495	41,348	18,519	8,818	20,577	100,859	48,864	51,886	109
Casualty losses	6,782	671	641	298	95	248	30	43	251	79	172	-
Bad debts	101,094	2,737	2,274	659	1,484	131	463	653	5,412	2,060	3,352	-
Repairs	569,489	145,090	132,117	65,400	51,917	14,800	12,973	15,577	49,839	31,385	18,261	193
Depreciation	1,750,649	289,968	267,900	118,988	116,478	32,434	22,068	42,349	118,622	63,611	54,816	195
Amortization	19,226	244	134	111	(1)	22	110	6,537	108	93	15	-
Depletion	97,846	1,952	1,596	416	1,100	80	356	69,456	720	351	369	-
Retirement plans, etc.	43,629	178	119	57	36	26	59	170	3,497	1,907	1,590	-
Net loss from other partnerships, etc.	16,570	701	696	453	165	78	(1)	84	484	72	412	-
Net farm loss	921	238	238	(1)	(1)	234	-	35	(1)	-	(1)	-
Net loss, noncapital assets	7,928	1,701	1,683	613	1,030	40	18	12	389	154	235	(1)
Other deductions	5,838,544	208,349	163,909	63,656	65,543	34,710	44,440	82,870	337,637	160,390	176,510	737
Gross profit (less loss)	29,242,508	1,935,433	1,708,261	751,207	701,089	255,965	227,172	365,087	1,576,256	741,708	831,705	2,843
Net profit	12,113,897	996,040	885,337	385,316	365,511	134,510	110,703	144,821	835,240	397,676	436,142	1,422

Footnotes at end of table.

Table 3.2—INCOME STATEMENT ITEMS FOR SELECTED INDUSTRIES—Continued

Item	Manufacturing							Transportation, communication, electric, gas, and sanitary services				
									Transportation			
	Total	Food and kindred products	Apparel and other fabricated textile products	Lumber and wood products, except furniture	Printing, publishing, and allied industries	Machinery, except electric	Other manufacturing	Total	Total	Motor freight transportation and warehousing, terminals, and related services	Other transportation	Communication, electric, gas, and sanitary services
NUMBER OF PARTNERSHIPS AND PARTNERS	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
Partnerships with and without net profit:												
Number of partnerships	36,544	3,586	2,775	6,115	5,776	4,510	13,783	15,484	13,488	10,512	2,977	1,996
Number of partners	88,329	9,150	6,549	14,708	13,846	10,568	33,508	37,561	32,094	23,851	8,243	5,467
Partnerships with net profit:												
Number of partnerships	29,018	2,928	2,264	4,935	4,564	4,017	10,310	11,821	10,499	8,395	2,104	1,322
Number of partners	69,375	7,458	5,354	11,734	10,608	9,424	24,797	29,027	25,001	18,952	6,049	4,026
PARTNERSHIPS WITH AND WITHOUT NET PROFIT	(Thousand dollars)											
Total receipts	6,144,233	1,266,640	819,850	823,243	498,376	562,803	2,173,321	1,271,109	1,140,001	861,951	278,050	131,108
Business receipts	6,076,860	1,254,971	815,324	814,262	492,948	558,596	2,140,759	1,238,141	1,109,987	839,919	270,068	128,154
Income from other partnerships, etc.	2,080	21	(1)	424	12	49	1,570	260	252	48	204	(1)
Nonqualifying dividends	62	17	(1)	(1)	15	(1)	15	27	27	27	(1)	-
Interest	6,714	863	355	1,281	622	497	3,096	2,557	1,799	1,527	272	758
Rents	13,799	2,343	453	1,627	1,381	958	7,037	9,871	9,140	3,567	5,573	731
Royalties	3,862	11	(1)	70	555	10	3,207	(1)	(1)	(1)	(1)	(1)
Net farm profit	120	113	-	(1)	(1)	-	-	13	13	13	-	-
Net gain, noncapital assets	2,452	419	163	693	47	427	703	3,485	3,307	2,833	474	178
Other receipts	38,284	7,882	3,538	4,876	2,796	2,258	16,934	16,747	15,469	14,013	1,456	1,278
Total deductions	5,527,091	1,197,581	766,502	751,883	414,508	452,462	1,944,155	1,116,905	1,000,778	764,400	236,378	116,127
Cost of goods sold, total	4,347,937	1,005,659	635,889	570,790	294,349	334,138	1,507,112	750,836	688,755	514,090	174,665	62,081
Inventory, beginning-of-year	414,166	59,133	78,181	57,964	12,957	31,064	174,867	16,173	15,527	13,140	2,387	646
Purchases	2,752,458	816,558	330,207	298,775	127,049	155,461	1,024,408	279,559	266,506	203,147	63,359	13,053
Cost of labor	1,128,635	113,993	255,326	148,605	110,068	136,573	364,070	220,830	188,535	147,937	40,598	32,295
Other costs	506,619	76,190	50,513	130,354	60,567	46,398	142,597	252,455	235,571	164,532	71,039	16,884
Less: Inventory, end-of-year	453,941	60,215	78,338	64,908	16,292	35,358	198,830	18,181	17,384	14,666	2,718	797
Salaries and wages	151,661	32,492	21,165	11,944	12,579	14,064	59,417	26,012	19,106	13,715	5,391	6,906
Payments to partners	108,899	11,363	11,214	9,860	16,096	17,634	42,732	29,320	24,356	18,361	5,995	4,964
Rent	65,923	8,808	11,714	5,559	9,029	6,029	24,784	17,234	15,843	12,035	3,808	1,391
Interest	33,789	4,743	3,185	7,693	2,234	2,914	13,020	13,825	11,382	9,750	1,632	2,443
Taxes	114,767	15,596	18,745	19,212	10,257	11,494	39,463	42,597	37,356	32,110	5,246	5,241
Casualty losses	1,118	28	38	140	(1)	630	277	204	203	198	(1)	(1)
Bad debts	10,268	1,413	595	1,082	1,198	897	5,083	1,398	1,137	784	353	261
Repairs	47,883	9,313	2,134	14,839	3,009	2,629	15,959	27,374	25,261	21,918	3,343	2,113
Depreciation	134,951	22,707	6,569	32,903	12,325	14,889	45,558	82,495	70,908	56,712	14,196	11,587
Amortization	1,440	316	18	878	104	35	89	113	16	13	(1)	97
Depletion	15,702	(1)	-	15,007	-	(1)	692	(1)	(1)	(1)	(1)	(1)
Retirement plans, etc.	4,462	838	364	104	682	613	1,861	1,136	1,090	626	464	46
Net loss from other partnerships, etc.	922	(1)	(1)	(1)	267	(1)	646	12	-	-	-	12
Net farm loss	149	35	-	35	-	(1)	78	52	52	52	-	-
Net loss, noncapital assets	815	78	(1)	507	(1)	155	66	387	302	283	19	85
Other deductions	486,405	84,184	54,868	61,328	52,369	46,338	187,318	123,907	105,008	83,751	21,257	18,899
Gross profit (less loss)	1,728,923	249,312	179,435	243,472	198,599	224,458	633,647	487,305	421,232	325,829	95,403	66,073
Net profit (less loss)	617,142	69,059	53,348	71,360	83,868	110,341	229,166	154,204	139,223	97,551	41,672	14,981
PARTNERSHIPS WITH NET PROFIT												
Total receipts	5,555,944	1,133,344	742,859	675,575	449,437	546,179	2,008,550	1,070,652	963,880	731,091	232,789	106,772
Business receipts	5,500,063	1,124,283	739,090	669,493	444,954	542,047	1,980,196	1,040,550	935,941	710,730	225,211	104,609
Income from other partnerships, etc.	1,993	20	(1)	346	(1)	49	1,570	241	233	48	185	(1)
Nonqualifying dividends	62	17	(1)	(1)	15	(1)	15	27	27	27	(1)	-
Interest	4,891	740	351	847	619	450	1,884	2,359	1,601	1,331	270	758
Rents	10,823	2,085	438	1,337	691	958	5,314	9,697	9,002	3,481	5,521	695
Royalties	3,709	(1)	(1)	20	555	10	3,107	(1)	(1)	(1)	(1)	(1)
Net farm profit	120	113	-	(1)	(1)	-	-	13	13	13	-	-
Net gain, noncapital assets	1,868	374	96	465	43	427	463	3,240	3,113	2,692	421	127
Other receipts	32,415	5,704	2,867	3,057	2,556	2,230	16,001	14,517	13,943	12,765	1,178	574
Total deductions	4,880,652	1,060,013	686,244	593,231	360,372	433,799	1,746,993	895,675	812,217	624,285	187,932	83,458
Cost of goods sold, total	3,880,636	893,319	571,418	455,976	259,910	323,483	1,376,530	604,078	559,378	422,775	136,603	44,700
Inventory, beginning-of-year	351,581	50,924	67,395	41,169	10,175	30,212	151,706	13,062	12,518	10,987	1,531	544
Purchases	2,490,248	729,741	304,791	250,740	114,542	151,579	938,855	207,997	197,839	159,177	38,662	10,158
Cost of labor	1,001,958	102,009	223,939	117,144	95,493	131,671	331,702	182,261	159,645	123,324	36,321	22,616
Other costs	420,650	69,180	44,219	92,014	51,504	44,728	123,005	215,148	203,100	141,675	61,425	12,048
Less: Inventory, end-of-year	383,801	54,535	68,926	45,091	11,804	34,707	168,738	14,390	13,724	12,388	1,336	666
Salaries and wages	136,428	28,547	18,987	9,868	11,556	13,772	53,698	22,910	17,227	12,313	4,914	5,683
Payments to partners	88,561	9,841	9,000	7,984	10,882	15,780	35,074	19,938	16,493	12,024	4,469	3,445
Rent	54,666	6,620	10,320	4,139	7,513	5,696	20,378	11,900	11,133	8,014	3,119	767
Interest	22,935	3,817	2,592	3,927	1,707	2,655	8,237	9,796	8,359	7,131	1,228	1,437
Taxes	100,683	13,726	16,014	15,112	9,133	11,091	35,607	35,969	31,875	27,155	4,720	4,094
Casualty losses	248	28	(1)	62	(1)	22	129	174	173	168	(1)	(1)
Bad debts	8,577	1,171	500	976	933	841	4,156	877	755	522	233	122
Repairs	40,597	8,031	1,805	11,949	2,681	2,515	13,616	22,650	20,861	18,511	2,350	1,789
Depreciation	112,565	20,062	5,935	26,759	10,500	13,977	35,332	65,351	57,747	45,418	12,329	7,604
Amortization	1,082	293	18	559	102	35	75	109	13	13	-	96
Depletion	3,947	(1)	-	3,285	-	(1)	659	(1)	(1)	(1)	(1)	(1)
Retirement plans, etc.	4,339	782	361	63	677	607	1,849	925	879	423	456	46
Net loss from other partnerships, etc.	311	(1)	(1)	(1)	267	(1)	36	-	-	-	-	-
Net farm loss	139	25	-	35	-	(1)	78	52	52	52	-	-
Net loss, noncapital assets	205	10	-	102	(1)	40	48	262	254	235	19	(1)
Other deductions	424,733	73,734	49,292	52,433	44,501	43,282	161,491	100,681	87,015	69,529	17,486	13,666
Gross profit (less loss)	1,619,427	230,964	167,672	213,517	185,044	218,564	603,666	436,472	376,563	287,955	88,608	59,909
Net profit	675,292	73,331	56,615	82,344	89,065	112,380	261,557	174,977	151,663	106,806	44,857	23,314

Footnotes at end of table.

Table 3.2—INCOME STATEMENT ITEMS FOR SELECTED INDUSTRIES—Continued

Item	Wholesale and retail trade												
		Wholesale trade					Retail trade						
	Total	Total	Groceries and related products	Farm products—raw materials	Machinery, equipment, and supplies	Other wholesale trade	Total	Building materials, hardware, and farm equipment	General merchandise stores	Food stores	Gasoline service stations	Automotive dealers	Apparel and accessory stores
	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)
NUMBER OF PARTNERSHIPS AND PARTNERS													
Partnerships with and without net profit:													
Number of partnerships	231,254	29,179	5,709	2,660	2,470	18,340	199,804	13,905	9,861	31,001	24,344	14,480	12,800
Number of partners	524,199	72,049	13,685	6,870	5,956	45,538	446,850	32,497	24,105	69,254	51,731	32,393	29,195
Partnerships with net profit:													
Number of partnerships	186,870	23,646	4,655	2,035	1,995	14,962	161,464	11,589	7,623	26,810	20,197	11,035	10,796
Number of partners	422,285	58,425	11,197	5,407	4,867	36,954	359,822	27,072	18,970	59,790	42,329	24,747	24,692
	(Thousand dollars)												
PARTNERSHIPS WITH AND WITHOUT NET PROFIT													
Total receipts	35,833,069	11,251,240	3,056,053	2,185,988	606,033	5,403,166	24,283,701	2,290,572	1,214,049	5,214,291	2,484,424	3,691,559	1,460,811
Business receipts	35,425,458	11,142,239	3,040,061	2,166,679	595,814	5,339,685	23,987,498	2,253,963	1,195,244	5,179,843	2,469,546	3,641,518	1,436,650
Income from other partnerships, etc.	5,110	3,165	344	646	111	2,064	1,945	92	110	791	(1)	23	503
Nonqualifying dividends	1,482	236	71	16	(1)	140	1,243	114	56	876	(1)	10	89
Interest	39,732	7,593	1,094	1,444	1,204	3,851	31,831	4,415	1,969	2,589	601	5,147	1,509
Rents	93,746	17,276	2,306	1,895	1,424	11,651	75,568	8,074	5,937	13,221	4,974	7,390	5,341
Royalties	2,655	1,487	28	516	505	438	1,164	279	30	70	301	57	32
Net farm profit	1,565	377	(1)	72	-	300	1,130	356	134	217	51	-	-
Net gain, noncapital assets	11,500	3,309	1,350	250	189	1,520	8,173	847	693	1,104	200	1,324	423
Other receipts	251,821	75,558	10,794	14,470	6,777	43,517	175,149	22,432	9,876	15,580	8,743	36,090	16,264
Total deductions	33,585,971	10,745,709	2,953,596	2,146,769	554,438	5,090,906	22,568,823	2,138,265	1,131,096	4,946,278	2,313,406	3,559,428	1,320,113
Cost of goods sold, total	27,182,206	9,379,580	2,645,853	2,021,890	437,812	4,274,025	17,595,516	1,725,387	867,489	4,161,246	1,898,607	3,039,704	954,309
Inventory, beginning-of-year	3,362,621	775,532	98,802	128,261	75,753	472,716	2,550,675	465,594	197,287	252,801	84,369	408,613	315,882
Purchases	26,782,474	9,160,611	2,581,024	1,971,716	431,713	4,176,158	17,420,538	1,718,836	858,435	4,125,733	1,887,559	2,985,406	956,567
Cost of labor	237,410	71,190	15,889	10,678	4,180	40,443	162,687	25,219	2,296	18,044	7,387	44,143	7,555
Other costs	449,168	225,048	65,510	51,693	8,488	99,357	221,290	31,482	12,345	28,406	9,935	55,793	8,955
Less: Inventory, end-of-year	3,649,467	852,801	115,372	140,458	82,322	514,649	2,759,674	515,744	202,874	263,738	90,643	454,251	334,650
Salaries and wages	2,345,260	490,856	129,632	32,372	43,763	285,089	1,831,025	154,108	87,128	302,743	144,528	179,608	131,460
Payments to partners	431,752	80,244	15,923	6,743	6,670	50,908	346,416	34,084	15,561	42,222	27,799	39,946	30,355
Rent	470,921	61,897	11,300	5,866	5,010	39,721	405,255	17,126	18,777	55,853	51,925	27,377	48,431
Interest	138,977	35,281	4,907	7,651	3,025	19,698	102,211	11,805	5,225	12,059	5,317	21,842	5,931
Taxes	499,530	111,097	17,167	6,740	5,804	81,386	382,880	35,119	19,127	65,957	37,086	30,693	21,586
Casualty losses	4,596	560	140	(1)	96	320	4,033	172	266	888	237	176	60
Bad debts	62,304	17,264	3,571	841	2,207	10,645	44,519	8,181	1,863	2,303	4,297	8,999	3,022
Repairs	117,832	25,515	6,177	4,401	1,698	13,239	90,979	6,441	3,448	16,510	4,576	8,947	3,786
Depreciation	360,915	78,821	17,556	11,111	6,785	43,369	278,139	25,715	20,941	49,712	19,761	20,938	14,270
Amortization	1,575	317	12	(1)	16	286	1,257	(1)	13	101	149	119	74
Depletion	1,605	690	(1)	128	69	484	915	775	44	25	10	14	(1)
Retirement plans, etc	4,562	1,916	701	13	193	1,009	2,613	210	116	675	14	201	125
Net loss from other partnerships, etc.	648	206	99	21	(1)	82	441	66	(1)	13	57	137	(1)
Net farm loss	866	(1)	-	(1)	-	-	781	184	534	38	-	(1)	23
Net loss, noncapital assets	6,115	1,206	269	120	19	798	4,902	223	36	757	193	1,040	37
Other deductions	1,956,307	460,256	100,280	48,862	41,267	269,847	1,476,941	118,660	90,525	235,176	118,850	179,687	106,643
Gross profit (less loss)	8,243,252	1,762,659	394,208	144,789	158,002	1,065,660	6,391,982	528,576	327,755	1,018,597	570,939	601,814	482,341
Net profit (less loss)	2,247,098	505,531	102,457	39,219	51,595	312,260	1,714,878	152,307	82,953	268,013	171,018	132,131	140,698
PARTNERSHIPS WITH NET PROFIT													
Total receipts	32,710,991	10,398,054	2,825,122	1,900,202	579,742	5,092,988	22,040,941	2,082,171	1,106,695	4,751,334	2,259,284	3,228,081	1,373,638
Business receipts	32,341,930	10,300,080	2,810,268	1,884,960	570,645	5,034,207	21,771,932	2,049,316	1,089,750	4,721,132	2,245,069	3,183,966	1,350,896
Income from other partnerships, etc.	4,641	2,898	332	415	111	2,040	1,743	10	110	776	(1)	21	503
Nonqualifying dividends	1,368	232	71	14	(1)	139	1,133	92	56	792	(1)	10	89
Interest	37,177	7,073	998	1,281	1,173	3,621	29,802	3,934	1,827	2,317	592	4,650	1,476
Rents	85,280	16,106	1,996	1,648	1,424	11,038	68,403	7,314	5,594	11,476	4,827	6,614	4,952
Royalties	1,809	996	28	516	257	195	809	75	30	61	257	48	32
Net farm profit	1,522	339	(1)	42	-	292	1,125	351	134	217	51	-	-
Net gain, noncapital assets	9,575	2,955	1,267	116	189	1,383	6,602	671	417	932	175	1,196	404
Other receipts	227,689	67,375	10,157	11,210	5,935	40,073	159,392	20,408	8,777	13,631	8,305	31,576	15,286
Total deductions	30,305,657	9,860,717	2,717,074	1,853,339	525,936	4,764,368	20,201,303	1,917,373	1,016,530	4,469,649	2,078,170	3,079,025	1,226,032
Cost of goods sold, total	24,718,229	8,631,682	2,440,556	1,749,469	420,421	4,021,236	15,898,186	1,554,906	789,821	3,786,253	1,715,828	2,645,519	891,612
Inventory, beginning-of-year	2,942,930	689,445	86,168	102,922	71,013	429,342	2,223,362	407,579	168,712	219,760	75,911	336,663	288,539
Purchases	24,402,435	8,438,183	2,380,974	1,705,649	415,602	3,935,958	15,779,125	1,563,981	785,968	3,755,918	1,707,585	2,608,520	894,175
Cost of labor	209,685	62,290	13,656	10,026	4,146	34,462	144,820	21,476	1,962	15,840	6,372	38,093	7,327
Other costs	394,593	200,286	54,448	49,105	7,894	88,839	191,671	24,853	11,614	27,009	8,809	42,340	8,411
Less: Inventory, end-of-year	3,231,414	758,522	94,690	118,233	78,234	467,365	2,440,792	462,983	178,435	232,274	82,849	380,097	306,840
Salaries and wages	2,093,302	453,755	119,721	28,813	40,411	264,810	1,619,461	137,593	78,780	267,225	126,919	155,194	122,007
Payments to partners	330,769	65,212	12,102	4,823	6,133	42,154	261,628	27,479	11,349	32,198	19,574	29,132	26,408
Rent	405,685	53,666	10,085	3,900	4,105	35,576	348,799	15,317	16,002	48,263	46,186	22,091	43,701
Interest	114,624	29,429	3,896	6,179	2,592	16,762	83,976	9,648	4,283	9,669	4,675	17,336	5,033
Taxes	446,971	101,627	15,782	5,427	5,259	75,159	340,258	31,304	16,918	58,855	33,772	26,609	19,959
Casualty losses	2,858	433	110	(1)	17	302	2,422	142	145	366	158	145	33
Bad debts	51,522	14,367	3,036	578	1,601	9,152	36,670	6,820	1,503	2,009	3,628	7,215	2,665
Repairs	102,827	22,643	5,475	3,499	1,451	12,218	78,931	5,642	2,970	14,263	4,109	7,095	3,458
Depreciation	314,458	70,538	15,700	9,141	5,300	40,397	240,464	22,506	17,518	42,906	17,921	17,578	13,100
Amortization	1,221	116	12	(1)	16	85	1,104	(1)	13	96	149	116	35
Depletion	1,316	539	(1)	128	(1)	396	777	714	11	24	-	12	(1)
Retirement plans, etc	4,219	1,749	592	11	193	953	2,437	200	116	547	14	183	125
Net loss from other partnerships, etc.	632	198	95	17	(1)	82	433	66	(1)	(1)	57	136	(1)
Net farm loss	67	(1)	-	(1)	-	-	65	(1)	(1)	38	-	(1)	23
Net loss, noncapital assets	1,500	254	69	43	18	124	1,239	42	(1)	291	67	87	22
Other deductions	1,715,457	414,507	89,834	41,302	38,409	244,962	1,284,453	104,984	77,093	206,638	105,113	150,577	97,850
Gross profit (less loss)	7,623,701	1,668,398	369,712	135,491	150,224	1,012,971	5,873,746	494,410	299,929	934,879	529,241	538,447	459,284
Net profit	2,405,334	537,337	108,048	46,863	53,806	328,620	1,839,638	164,798	90,165	281,685	181,114	149,056	147,606

Footnotes at end of table.

Table 3.2—INCOME STATEMENT ITEMS FOR SELECTED INDUSTRIES—Continued

Item	Wholesale and retail trade—Continued					Finance, insurance, and real estate						Services	
	Retail trade—Continued				Wholesale and retail trade not allocable	Total	Finance	Insurance agents, brokers, and service	Real estate			Total	Hotels, rooming houses, camps, and other lodging places
	Furniture, home furnishings, and equipment stores	Eating and drinking places	Drug stores and proprietary stores	Other retail trade					Total	Real estate operators (except developers) and lessors of buildings	Other real estate		
	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)
NUMBER OF PARTNERSHIPS AND PARTNERS													
Partnerships with and without net profit:													
Number of partnerships	12,935	37,157	6,380	36,940	2,271	268,563	42,450	10,712	215,401	172,925	42,475	172,384	12,332
Number of partners	29,708	80,812	14,496	82,659	5,300	1,122,762	331,896	27,647	763,219	592,509	170,710	461,877	37,249
Partnerships with net profit:													
Number of partnerships	10,353	29,551	5,706	27,805	1,759	164,279	23,089	9,589	131,601	103,274	28,328	141,904	7,493
Number of partners	23,475	64,018	12,900	61,829	4,038	628,292	163,091	25,062	440,139	341,008	99,131	380,622	20,718
PARTNERSHIPS WITH AND WITHOUT NET PROFIT	(Thousand dollars)												
Total receipts	1,508,718	2,308,466	1,009,463	3,101,348	298,128	8,376,031	2,760,259	685,876	4,929,896	4,098,989	830,907	13,842,881	757,543
Business receipts	1,478,443	2,274,887	997,406	3,059,998	295,721	7,742,442	2,398,726	674,505	4,669,211	3,963,833	705,378	13,659,823	729,718
Income from other partnerships, etc.	99	45	56	220	(1)	30,645	23,189	1,557	5,899	3,611	2,288	16,337	(1)
Nonqualifying dividends	20	(1)	37	37	(1)	4,409	3,803	(1)	598	502	96	73	(1)
Interest	4,775	920	253	9,653	308	312,245	207,980	3,306	100,959	52,949	48,010	15,075	938
Rents	3,149	14,336	2,884	10,262	902	43,105	16,816	2,101	24,188	5,327	18,861	56,287	15,468
Royalties	195	47	26	127	(1)	25,883	7,146	414	18,323	6,370	11,953	5,233	(1)
Net farm profit	46	181	-	145	58	1,229	120	-	1,109	951	158	96	-
Net gain, noncapital assets	297	1,142	470	1,673	18	32,719	2,286	437	29,996	20,239	9,757	9,025	446
Other receipts	21,694	16,906	8,331	19,233	1,114	183,354	100,193	3,548	79,613	45,207	34,406	80,932	10,960
Total deductions	1,377,062	2,061,842	907,508	2,813,825	271,439	7,395,827	2,263,704	472,190	4,659,933	3,991,360	668,573	8,918,431	708,671
Cost of goods sold, total	997,223	1,148,551	661,700	2,141,300	207,110	786,229	535,379	120,916	129,934	41,296	88,638	2,565,366	279,285
Inventory, beginning-of-year	235,753	48,105	164,147	378,124	36,414	77,510	6,344	1,560	69,606	13,676	55,930	101,668	4,755
Purchases	994,136	1,111,113	666,501	2,116,252	201,325	590,082	512,357	24,799	52,926	16,409	36,517	871,283	83,266
Cost of labor	15,365	21,103	782	20,793	3,533	9,689	319	3,221	6,149	2,395	3,754	985,376	128,407
Other costs	18,716	19,538	1,543	34,577	2,830	170,905	23,590	91,494	55,821	14,815	41,006	721,627	68,123
Less: Inventory, end-of-year	266,747	51,308	171,273	408,446	36,992	61,957	7,231	158	54,568	5,999	48,569	114,588	5,266
Salaries and wages	126,499	388,719	105,926	210,306	23,379	968,151	620,931	90,725	256,495	198,681	57,814	2,237,584	21,584
Payments to partners	31,030	40,430	30,015	54,974	5,092	181,756	112,415	28,850	40,491	22,615	17,876	453,267	12,270
Rent	29,335	78,072	22,100	56,259	3,769	173,296	52,636	13,866	106,794	91,741	15,053	599,856	39,914
Interest	8,804	14,615	2,739	13,874	1,485	1,360,594	244,512	2,376	1,113,706	974,057	139,649	128,293	52,359
Taxes	25,576	78,434	17,518	51,784	5,553	755,586	72,578	9,093	673,915	615,864	58,051	284,257	49,237
Casualty losses	366	870	379	619	(1)	3,245	72	13	3,160	2,034	1,126	1,784	195
Bad debts	6,965	940	1,324	6,625	521	32,211	22,414	4,953	4,844	3,909	935	16,041	1,431
Repairs	4,315	24,674	3,003	15,279	1,338	212,078	6,384	1,098	204,596	193,349	11,247	95,942	28,219
Depreciation	15,681	56,989	9,987	44,145	3,955	1,131,079	27,849	7,145	1,096,085	1,043,132	52,953	442,327	94,822
Amortization	(1)	521	79	184	(1)	3,575	676	790	2,109	1,781	328	29,476	438
Depletion	30	(1)	(1)	15	-	28,553	22,992	135	5,426	1,919	3,507	417	(1)
Retirement plans, etc	149	772	88	263	33	16,620	15,704	518	398	270	128	15,060	209
Net loss from other partnerships, etc.	(1)	65	-	91	(1)	52,652	30,024	513	22,115	13,900	8,215	3,463	284
Net farm loss	-	-	-	(1)	82	529	-	-	529	32	497	(1)	-
Net loss, noncapital assets	650	1,059	28	879	(1)	10,453	3,276	426	6,751	5,942	809	2,757	807
Other deductions	130,422	227,131	52,621	217,226	19,110	1,679,220	495,862	190,773	992,585	780,838	211,747	2,042,535	127,617
Gross profit (less loss)	481,220	1,126,336	335,706	918,698	88,611	6,956,213	1,863,347	553,589	4,539,277	3,922,537	616,740	11,094,457	450,433
Net profit (less loss)	131,656	246,624	101,955	287,523	26,689	980,204	496,555	213,686	269,963	107,629	162,334	4,924,450	48,872
PARTNERSHIPS WITH NET PROFIT													
Total receipts	1,371,521	2,059,339	956,228	2,852,650	271,996	6,341,078	2,586,055	655,004	3,100,019	2,422,844	677,175	12,907,018	533,921
Business receipts	1,343,262	2,028,743	944,791	2,815,007	269,918	5,816,565	2,266,643	644,011	2,905,911	2,329,610	576,301	12,745,224	514,931
Income from other partnerships, etc.	99	45	56	117	(1)	29,749	22,673	1,557	5,519	3,307	2,212	15,995	-
Nonqualifying dividends	16	(1)	37	37	(1)	3,104	2,799	(1)	297	210	87	71	(1)
Interest	4,652	802	251	9,301	302	257,572	176,579	3,289	77,704	39,496	38,208	14,248	694
Rents	2,807	12,995	2,701	9,123	771	32,035	14,159	2,033	15,843	2,515	13,328	44,933	10,300
Royalties	195	43	17	51	(1)	24,633	6,190	414	18,029	6,255	11,774	4,961	-
Net farm profit	46	181	-	145	58	1,015	120	-	895	746	149	96	-
Net gain, noncapital assets	203	827	381	1,396	18	24,634	2,245	437	21,952	14,061	7,891	7,533	103
Other receipts	20,241	15,701	7,994	17,473	922	151,771	94,647	3,255	53,869	26,644	27,225	73,957	7,887
Total deductions	1,227,645	1,792,027	851,631	2,543,221	243,637	4,560,115	1,959,833	439,504	2,160,778	1,768,077	392,701	7,834,612	445,561
Cost of goods sold, total	902,202	1,018,523	625,673	1,967,849	188,361	730,308	529,567	111,579	89,162	23,063	66,099	2,199,797	187,824
Inventory, beginning-of-year	202,103	41,166	150,756	332,173	30,123	57,528	5,368	1,560	50,600	6,170	44,430	91,740	3,273
Purchases	902,288	983,908	630,341	1,946,441	185,127	578,420	511,486	24,164	42,770	12,216	30,554	765,324	56,887
Cost of labor	14,399	18,954	782	19,615	2,575	5,716	259	1,469	3,988	1,436	2,552	831,221	84,076
Other costs	17,215	18,337	1,470	31,613	2,636	141,929	19,527	84,544	37,858	7,486	30,372	614,094	46,932
Less: Inventory, end-of-year	233,803	43,842	157,676	361,993	32,100	53,285	7,073	158	46,054	4,245	41,809	102,582	3,344
Salaries and wages	109,863	337,746	99,403	184,731	20,086	811,982	578,301	85,305	148,376	102,726	45,650	2,143,754	10,643
Payments to partners	21,928	27,962	25,305	40,293	3,929	141,541	97,722	23,235	20,584	10,018	10,566	349,962	7,222
Rent	25,008	64,000	19,942	48,289	3,220	120,307	47,750	12,917	59,640	48,795	10,845	537,104	27,464
Interest	7,409	11,801	2,460	11,662	1,219	535,504	152,815	2,200	380,489	329,847	50,642	78,257	24,546
Taxes	22,841	68,352	16,506	45,142	5,086	434,910	59,269	8,681	366,960	336,199	30,761	241,988	30,144
Casualty losses	359	482	55	537	(1)	1,643	44	13	1,586	511	1,075	885	45
Bad debts	5,217	658	1,247	5,708	485	18,412	11,604	4,572	2,236	1,550	686	12,787	840
Repairs	3,793	21,356	2,714	13,531	1,293	115,676	5,899	1,036	108,741	101,338	7,403	76,624	19,110
Depreciation	13,916	47,863	9,300	37,856	3,456	490,570	21,993	6,758	461,819	432,310	29,509	315,772	54,929
Amortization	(1)	492	79	107	(1)	1,964	620	562	782	577	205	7,961	300
Depletion	(1)	(1)	(1)	14	-	20,038	14,647	135	5,256	1,844	3,412	414	-
Retirment plans, etc	149	772	79	252	33	15,431	14,549	518	364	243	121	14,775	174
Net loss from other partnerships, etc.	(1)	65	-	91	(1)	12,023	8,893	513	2,617	937	1,680	2,335	198
Net farm loss	-	-	-	(1)	-	387	-	-	387	31	356	-	-
Net loss, noncapital assets	385	228	(1)	102	(1)	2,935	2,019	426	490	177	313	924	-
Other deductions	114,558	191,727	48,858	187,055	16,497	1,106,484	414,141	181,054	511,289	377,911	133,378	1,851,273	82,122
Gross profit (less loss)	441,060	1,010,220	319,118	847,158	81,557	5,086,257	1,737,076	532,432	2,816,749	2,306,547	510,202	10,545,427	327,107
Net profit	143,876	267,312	104,597	309,429	28,359	1,780,963	626,222	215,500	939,241	654,767	284,474	5,072,406	88,360

Footnotes at end of table.

Table 3.2—INCOME STATEMENT ITEMS FOR SELECTED INDUSTRIES—Continued

Item	Services—Continued												
	Personal services				Business services	Automobile parking, repair, and services	Amusement and recreation services	Medical services			Legal services	Other services	Nature of business not allocable
	Total	Laundries, laundry services, cleaning and dyeing plants	Beauty and barber shops	Other personal services				Total	Offices of physicans and surgeons	Other medical services			
NUMBER OF PARTNERSHIPS AND PARTNERS	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)	(61)	(62)	(63)
Partnerships with and without net profit:													
Number of partnerships	32,266	11,456	14,889	5,921	20,118	17,130	13,862	22,983	14,916	8,067	25,011	28,682	3,998
Number of partners	69,171	24,719	31,053	13,399	48,473	37,700	49,803	66,918	44,671	22,247	78,099	74,441	11,993
Partnerships with net profit:													
Number of partnerships	27,104	9,118	12,786	5,200	14,832	13,813	8,672	21,302	14,315	6,987	23,821	24,866	2,735
Number of partners	57,828	19,520	26,497	11,811	35,266	30,123	33,969	62,261	42,866	19,395	74,919	65,538	7,356
PARTNERSHIPS WITH AND WITHOUT NET PROFIT	(Thousand dollars)												
Total receipts	1,182,157	513,999	310,255	357,903	895,217	733,548	707,748	3,235,075	2,429,586	805,489	3,367,301	2,964,292	90,693
Business receipts	1,170,259	508,403	307,203	354,653	874,395	719,100	676,263	3,213,866	2,416,990	796,876	3,337,238	2,938,984	88,602
Income from other partnerships, etc	(1)	-	-	(1)	363	42	623	4,526	2,179	2,347	1,734	9,045	557
Nonqualifying dividends	(1)	(1)	(1)	(1)	(1)	(1)	(1)	11	10	(1)	16	32	(1)
Interest	1,188	468	26	694	1,991	648	1,140	1,248	860	388	4,928	2,994	753
Rents	4,676	2,750	712	1,214	6,739	5,083	4,170	9,130	5,711	3,419	8,397	2,624	374
Royalties	(1)	(1)	-	(1)	2,597	21	1,633	54	12	42	473	452	-
Net farm profit	-	-	-	-	-	-	58	21	-	21	-	17	-
Net gain, noncapital assets	1,409	1,104	244	61	1,704	3,549	971	268	104	164	269	409	129
Other receipts	4,621	1,274	2,069	1,278	7,428	5,103	22,888	5,951	3,720	2,231	14,246	9,735	271
Total deductions	934,019	437,725	228,099	268,195	736,566	614,256	638,539	1,571,497	1,033,324	538,173	1,565,455	2,149,428	71,995
Cost of goods sold, total	510,970	242,910	128,292	139,768	405,972	398,502	303,701	182,431	24,981	157,450	35,996	448,509	28,584
Inventory, beginning-of-year	18,800	3,036	2,960	12,804	5,953	28,775	6,683	4,371	740	3,631	-	32,331	4,396
Purchases	118,866	34,431	12,794	71,641	130,897	263,578	72,353	54,733	11,011	43,722	136	147,454	14,309
Cost of labor	272,797	138,979	94,520	39,298	149,528	92,143	121,593	68,365	6,447	61,918	1,931	150,612	4,555
Other costs	120,464	69,687	21,230	29,547	127,556	45,614	111,619	59,179	7,550	51,629	33,929	155,143	9,311
Less: Inventory, end-of-year	19,957	3,223	3,212	13,522	7,962	31,608	8,547	4,217	767	3,450	-	37,031	3,987
Salaries and wages	40,940	25,774	5,558	9,608	31,633	18,382	14,503	558,772	403,515	155,257	676,438	875,332	10,339
Payments to partners	51,465	12,538	25,190	13,737	24,288	24,507	14,793	97,964	79,319	18,645	89,453	138,527	6,133
Rent	57,853	24,638	23,509	9,706	22,658	37,419	38,262	149,414	108,380	41,034	158,796	95,540	2,796
Interest	10,518	6,432	1,059	3,027	15,032	9,564	11,471	12,191	4,045	8,146	7,063	10,095	4,538
Taxes	31,916	15,778	7,250	8,888	17,783	17,630	22,894	47,219	28,063	19,156	44,670	52,908	1,552
Casualty losses	307	190	105	12	106	265	411	49	43	(1)	150	301	22
Bad debts	2,211	421	72	1,718	2,614	1,957	746	1,733	165	1,568	2,272	3,077	163
Repairs	16,841	10,579	2,176	4,086	9,665	6,088	10,010	12,340	6,520	5,820	6,378	6,401	666
Depreciation	57,395	32,551	7,874	16,970	81,099	31,635	59,166	44,243	23,835	20,408	39,829	34,138	1,346
Amortization	341	229	42	70	106	101	27,767	270	226	44	207	246	(1)
Depletion	76	-	-	76	74	-	18	117	30	87	130	(1)	-
Retirement plans, etc	326	186	26	114	830	78	207	2,441	1,832	609	3,090	7,879	95
Net loss from other partnerships, etc	-	-	-	-	225	44	132	20	17	(1)	1,996	762	896
Net farm loss	-	-	-	-	-	-	-	-	-	-	-	(1)	-
Net loss, noncapital assets	514	269	19	226	138	315	379	142	33	109	125	337	84
Other deductions	152,346	65,230	26,927	60,189	124,343	67,769	134,079	462,151	352,320	109,831	498,862	475,368	14,781
Gross profit (less loss)	659,289	265,493	178,911	214,885	468,423	320,598	372,562	3,031,435	2,392,009	639,426	3,301,242	2,490,475	60,018
Net profit (less loss)	248,138	76,274	82,156	89,708	158,651	119,292	69,209	1,663,578	1,396,262	267,316	1,801,846	814,864	18,698
PARTNERSHIPS WITH NET PROFIT													
Total receipts	1,082,965	463,795	275,209	343,961	796,718	654,302	542,526	3,130,113	2,390,825	739,288	3,311,267	2,855,206	83,587
Business receipts	1,072,206	458,860	272,448	340,898	779,206	641,431	514,622	3,110,214	2,378,581	731,633	3,282,098	2,830,516	82,222
Income from other partnerships, etc	(1)	-	-	(1)	363	42	403	4,526	2,179	2,347	1,734	8,926	557
Nonqualifying dividends	(1)	(1)	(1)	(1)	(1)	(1)	(1)	11	10	(1)	16	32	-
Interest	1,114	404	17	693	1,843	574	931	1,244	860	384	4,886	2,962	370
Rents	4,268	2,603	589	1,076	4,423	3,921	3,102	8,190	5,626	2,564	8,199	2,530	49
Royalties	(1)	(1)	-	(1)	2,597	21	1,363	54	12	42	473	452	-
Net farm profit	-	-	-	-	-	-	58	21	-	21	-	17	-
Net gain, noncapital assets	1,191	956	174	61	1,102	3,357	886	216	52	164	269	409	129
Other receipts	4,182	972	1,980	1,230	7,184	4,954	21,159	5,637	3,505	2,132	13,592	9,362	260
Total deductions	825,043	382,626	189,724	252,693	607,242	526,806	444,051	1,455,338	989,069	466,269	1,505,321	2,025,250	54,763
Cost of goods sold, total	460,892	217,604	109,607	133,681	367,124	354,387	233,227	151,674	23,170	128,504	35,242	409,427	27,774
Inventory, beginning-of-year	17,495	2,441	2,814	12,240	5,383	26,634	5,361	3,823	740	3,083	-	29,771	4,222
Purchases	106,154	26,821	10,671	68,662	118,086	239,212	58,680	48,553	11,011	37,542	136	137,616	13,759
Cost of labor	247,025	126,791	82,323	37,911	133,624	80,109	92,410	51,781	5,304	46,477	1,931	140,265	4,555
Other costs	108,801	64,223	16,825	27,753	117,255	36,975	83,573	51,280	6,882	44,398	33,175	136,103	9,115
Less: Inventory, end-of-year	18,583	2,672	3,026	12,885	7,224	28,543	6,797	3,763	767	2,996	-	34,328	3,877
Salaries and wages	37,013	23,157	4,660	9,196	27,234	15,338	11,229	533,631	392,797	140,834	663,466	845,200	8,427
Payments to partners	37,572	8,976	16,911	11,685	18,227	14,437	11,171	77,254	62,350	14,904	62,340	121,739	1,944
Rent	48,561	20,472	20,142	7,947	19,423	29,387	26,355	140,841	104,947	35,894	154,576	90,497	2,202
Interest	8,965	5,228	878	2,859	6,212	6,816	5,462	9,843	3,845	5,998	6,926	9,487	390
Taxes	28,973	14,043	6,320	8,610	14,824	14,989	15,550	43,406	27,138	16,268	43,688	50,414	1,142
Casualty losses	143	115	16	12	47	152	228	48	43	(1)	145	77	(1)
Bad debts	2,080	315	62	1,703	1,460	1,627	493	1,651	165	1,486	1,941	2,695	117
Repairs	14,494	8,743	1,764	3,987	7,649	5,048	6,991	11,157	6,279	4,878	6,318	5,857	609
Depreciation	49,738	27,019	6,609	16,110	35,426	25,592	38,962	39,866	22,981	16,885	39,040	32,219	994
Amortization	308	229	(1)	70	69	19	6,549	269	225	44	203	244	(1)
Depletion	76	-	-	76	71	-	18	117	30	87	130	(1)	-
Retirement plans, etc	283	183	24	76	803	71	206	2,365	1,756	609	3,071	7,802	95
Net loss from other partnerships, etc	-	-	-	-	-	44	123	(1)	-	(1)	1,344	623	-
Net farm loss	-	-	-	-	-	-	-	-	-	-	-	-	-
Net loss, noncapital assets	323	104	17	202	122	29	(1)	142	33	109	125	181	-
Other deductions	135,622	56,438	22,705	56,479	108,551	58,870	87,485	443,071	343,310	99,761	486,766	448,786	11,060
Gross profit (less loss)	611,314	241,256	162,841	207,217	412,082	287,044	281,395	2,958,540	2,355,411	603,129	3,246,856	2,421,089	54,448
Net profit	257,922	81,169	85,485	91,268	189,476	127,496	98,475	1,674,775	1,401,756	273,019	1,805,946	829,956	28,824

[1]Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals. [2]Net loss exceeds net profit.

NOTE: See text for explanatory statements and "Description of the Samples and Limitations of the Data."
Estimates are rounded and may not add to totals.

Table 3.3—NUMBER OF PARTNERSHIPS, RECEIPTS, DEPRECIATION, PAYROLL, NET PROFIT, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS

Industry and size of business receipts	Partnerships with and without net profit								Partnerships with net profit							
	Number of partnerships	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Payroll (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Inventory, end-of-year		Number of partnerships	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Payroll (Thousand dollars)	Net profit (Thousand dollars)	Inventory, end-of-year	
							Number of partnerships	Amount (Thousand dollars)							Number of partnerships	Amount (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
ALL INDUSTRIES																
Total	922,680	79,776,231	78,153,124	2,764,916	10,367,314	10,445,061	260,361	4,863,985	684,742	70,943,604	69,562,449	1,750,649	9,158,370	12,113,897	215,755	4,214,942
Under $5,000	195,087	433,531	382,387	90,017	19,425	[1]78,899	14,871	29,091	108,689	276,773	236,481	30,102	5,682	126,583	6,764	10,701
$5,000 under $10,000	95,596	716,393	678,624	102,596	35,828	107,941	12,649	32,182	69,763	525,063	495,107	53,934	17,259	206,305	7,986	18,582
$10,000 under $25,000	156,720	2,659,551	2,557,080	273,129	198,355	547,748	32,737	124,607	122,811	2,097,814	2,016,481	166,926	131,399	725,705	24,531	88,431
$25,000 under $50,000	136,175	4,984,253	4,859,965	346,904	513,444	974,036	45,602	264,448	112,739	4,127,227	4,026,185	232,967	394,823	1,170,192	37,629	202,693
$50,000 under $100,000	125,866	9,091,255	8,926,328	462,277	1,105,834	1,746,721	56,833	601,697	109,042	7,891,955	7,745,418	300,827	938,930	1,930,543	49,522	496,162
$100,000 under $200,000	96,121	13,578,030	13,378,386	519,474	1,828,422	2,455,429	50,017	830,353	86,238	12,172,262	11,992,254	331,137	1,613,100	2,671,564	45,855	741,392
$200,000 under $500,000	55,405	16,779,689	16,547,452	473,102	2,348,964	2,311,665	33,427	1,211,894	49,768	15,038,834	14,845,232	295,140	2,109,922	2,500,504	30,798	1,060,688
$500,000 or more	20,504	31,470,986	30,822,902	484,889	4,308,464	2,533,087	13,707	1,767,699	18,662	28,759,795	28,205,291	337,951	3,946,684	2,738,820	12,670	1,596,293
Receipts not reported	41,205	62,543	-	12,528	8,578	[1]152,667	518	2,014	7,031	53,881	-	1,665	571	43,681	-	-
AGRICULTURE, FORESTRY, AND FISHERIES																
Total	125,101	5,412,976	5,268,060	399,554	543,835	750,310	10,199	337,079	93,143	4,535,213	4,418,817	289,968	413,230	996,040	7,866	241,693
Under $5,000	25,390	65,070	57,692	15,620	5,508	[1]16,492	1,184	4,118	14,221	42,217	36,792	3,426	1,197	20,036	592	2,626
$5,000 under $10,000	15,560	120,057	112,828	17,851	7,635	11,980	814	4,801	11,642	89,414	84,257	8,604	2,863	36,760	617	3,246
$10,000 under $25,000	26,255	454,602	438,790	52,216	29,194	98,554	1,757	21,145	21,393	371,111	358,612	36,248	16,488	129,183	1,386	15,536
$25,000 under $50,000	22,140	815,102	795,269	81,383	61,558	164,161	1,997	44,722	18,811	690,443	677,974	63,876	42,606	202,855	1,652	35,138
$50,000 under $100,000	14,628	1,041,766	1,015,904	89,378	115,710	186,474	2,074	78,055	12,624	900,945	878,997	69,765	87,574	223,560	1,625	53,227
$100,000 under $200,000	7,723	1,077,422	1,058,774	69,118	131,326	172,396	1,170	45,388	6,878	958,207	941,668	57,310	107,707	196,624	1,046	40,732
$200,000 under $500,000	3,276	977,292	962,685	51,682	121,612	102,989	866	83,788	2,701	789,981	779,440	37,211	98,775	118,458	698	47,205
$500,000 or more	660	836,618	826,118	18,588	69,934	34,588	313	55,043	542	668,903	661,077	13,367	55,921	45,565	251	43,983
Receipts not reported	9,470	25,047	-	3,718	1,358	[1]4,340	(2)	(2)	4,331	23,992	-	161	99	22,999	-	-
Farms																
Total	114,633	4,585,125	4,456,269	369,750	442,372	663,836	8,594	297,876	86,063	3,847,565	3,741,939	267,900	327,689	885,337	6,594	219,439
Under $5,000	23,017	59,718	52,577	13,916	4,635	[1]13,681	986	3,723	13,185	39,464	34,087	3,117	1,017	19,042	493	2,498
$5,000 under $10,000	14,444	111,036	104,461	16,803	6,399	10,979	764	4,526	10,802	83,022	78,017	7,933	2,333	33,942	567	2,971
$10,000 under $25,000	24,700	427,157	412,897	49,671	26,813	90,030	1,584	20,573	20,135	348,981	338,024	34,276	15,006	119,977	1,213	14,964
$25,000 under $50,000	20,754	763,953	747,621	77,289	50,944	162,799	1,751	44,052	17,746	652,868	640,571	61,139	35,856	192,605	1,455	34,588
$50,000 under $100,000	13,185	935,894	913,875	84,328	99,246	158,470	1,717	74,823	11,355	805,267	787,126	65,412	73,117	195,070	1,317	51,820
$100,000 under $200,000	6,786	955,468	938,027	64,419	112,466	144,929	1,022	44,228	6,015	846,232	830,886	53,242	91,071	168,882	922	39,673
$200,000 under $500,000	2,735	810,049	796,537	46,256	91,786	86,356	590	71,936	2,259	657,103	647,589	32,826	71,312	100,431	496	43,769
$500,000 or more	406	497,985	490,274	14,123	48,788	24,813	155	33,996	334	391,339	385,639	9,794	37,878	33,022	130	29,156
Receipts not reported	8,605	23,865	-	2,945	1,295	[1]859	(2)	(2)	4,233	23,289	-	161	99	22,366	-	-
Field crop farms																
Total	39,332	1,524,071	1,476,521	141,523	155,064	340,475	1,534	30,558	32,866	1,378,841	1,335,709	118,988	130,159	385,316	1,357	29,065
Under $5,000	8,835	24,548	21,377	3,772	905	5,124	(2)	(2)	6,437	19,317	16,561	1,579	378	9,977		
$5,000 under $10,000	5,662	43,067	40,402	5,403	1,372	12,620	272	2,077	4,922	37,434	35,104	3,776	584	16,530	345	1,902
$10,000 under $25,000	7,523	132,147	126,205	14,511	5,825	40,198			6,536	115,242	110,054	11,518	3,702	45,181		
$25,000 under $50,000	6,902	251,688	245,692	29,064	16,158	63,626	518	8,491	6,039	221,707	215,844	24,160	10,714	73,934	469	7,759
$50,000 under $100,000	4,463	318,711	313,769	30,994	31,908	84,583	(2)	(2)	4,192	299,136	294,203	27,820	27,755	88,621	(2)	(2)
$100,000 under $200,000	2,473	350,457	342,020	29,785	48,480	71,962	248	6,455	2,295	326,719	318,659	27,281	42,839	77,766	247	6,445
$200,000 under $500,000	1,009	289,244	284,841	22,242	36,174	51,172	125	5,851	915	265,123	261,491	19,130	32,608	54,054	125	5,851
$500,000 or more	105	105,410	102,215	5,220	13,749	7,429	26	3,471	90	85,675	83,793	3,667	11,572	11,008	24	3,357
Receipts not reported	2,359	8,799	-	532	493	3,761	(2)	(2)	1,440	8,488	-	57	7	8,245	-	-
Livestock farms																
Total	56,253	2,377,468	2,317,083	175,609	134,970	253,988	5,740	248,073	41,417	1,902,003	1,854,633	116,478	84,943	365,511	4,348	172,945
Under $5,000	9,368	25,381	22,314	6,455	1,608	[1]6,846	567	2,739	4,770	15,344	13,156	1,251	386	6,404	321	1,925
$5,000 under $10,000	6,785	52,288	49,611	7,421	3,075	3,339	518	3,528	4,647	35,713	33,868	3,235	1,025	13,620	370	2,141
$10,000 under $25,000	14,083	242,117	235,083	28,491	11,443	45,982	1,238	17,358	11,493	197,990	192,958	19,543	6,849	61,698	967	12,592
$25,000 under $50,000	11,583	429,142	420,841	41,308	19,237	82,516	1,036	33,200	9,758	360,510	355,475	31,710	12,821	98,730	838	24,557
$50,000 under $100,000	6,626	469,890	456,990	42,423	30,617	56,486	1,273	65,229	5,510	390,566	379,386	29,698	20,720	78,504	947	42,468
$100,000 under $200,000	3,149	439,963	432,416	24,811	25,581	46,184	626	35,945	2,655	370,389	364,464	17,821	16,091	60,796	528	31,400
$200,000 under $500,000	1,313	402,936	396,072	18,424	26,841	17,834	376	62,519	991	291,821	286,979	9,495	15,168	27,528	292	34,652
$500,000 or more	214	306,771	303,756	5,476	16,340	6,378	106	27,555	163	230,821	228,347	3,710	11,791	9,558	86	23,210
Receipts not reported	3,133	8,980	-	800	228	2,115	-	-	1,430	8,849	-	15	92	8,673	-	-

Footnotes at end of table.

TRADE, NET PROFIT, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

Industry and size of business receipts	Partnerships with and without net profit								Partnerships with net profit							
	Number of partnerships	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Payroll (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Inventory, end-of-year		Number of partnerships	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Payroll (Thousand dollars)	Net profit (Thousand dollars)	Inventory, end-of-year	
							Number of partnerships	Amount (Thousand dollars)							Number of partnerships	Amount (Thousand dollars)
AGRICULTURE, FORESTRY, AND FISHERIES—Continued	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Farms—Continued																
Other farms																
Total	19,048	683,586	662,665	52,618	152,338	69,373	1,321	19,245	11,780	566,721	551,597	32,434	112,587	134,510	888	17,429
Under $5,000	4,814	9,789	8,886	3,689	2,122	[1]11,959	271	684	1,978	4,803	4,370	287	253	2,661		
$5,000 under $10,000	1,997	15,681	14,448	3,979	1,952	[1]4,980	321	2,136	1,233	9,875	9,045	922	724	3,792	271	1,873
$10,000 under $25,000	3,093	52,893	51,609	6,669	9,545	3,850			2,106	35,749	35,012	3,215	4,455	13,098		
$25,000 under $50,000	2,270	83,123	81,088	6,917	15,549	16,657	(2)	(2)	1,949	70,651	69,252	5,269	12,321	19,941		
$50,000 under $100,000	2,096	147,293	143,116	10,911	36,721	17,401	271	5,700	1,652	115,565	113,537	7,894	24,642	27,945	370	7,873
$100,000 under $200,000	1,164	165,048	163,591	9,823	38,405	26,783	(2)	(2)	1,065	149,124	147,763	8,140	32,141	30,320		
$200,000 under $500,000	413	117,869	115,624	5,590	28,771	17,350	89	3,566	353	100,159	99,119	4,201	23,536	18,849	227	5,094
$500,000 or more	87	85,804	84,303	3,427	18,699	11,006	23	2,970	81	74,843	73,499	2,417	14,515	12,456	20	2,589
Receipts not reported	3,113	6,086	-	1,613	574	[1]6,735	-	-	1,362	5,952	-	89	-	5,448	-	-
Other Agriculture, Forestry, and Fisheries																
Total	10,469	827,851	811,791	29,804	101,463	86,474	1,605	39,203	7,080	687,648	676,878	22,068	85,541	110,703	1,272	22,254
Under $5,000	2,373	5,352	5,115	1,704	873	[1]2,811	419	1,242	1,036	2,753	2,705	309	180	994	321	975
$5,000 under $10,000	1,116	9,021	8,367	1,048	1,236	1,001			839	6,392	6,240	671	530	2,818		
$10,000 under $25,000	1,555	27,445	25,893	2,545	2,381	8,524			1,259	22,130	20,588	1,972	1,482	9,206		
$25,000 under $50,000	1,386	51,149	47,648	4,094	10,614	1,362	247	670	1,065	37,575	37,403	2,737	6,750	10,250	(2)	(2)
$50,000 under $100,000	1,442	105,872	102,029	5,050	16,464	28,004	357	3,232	1,270	95,678	91,871	4,353	14,457	28,490	308	1,407
$100,000 under $200,000	937	121,954	120,747	4,699	18,860	27,467	(2)	(2)	863	111,975	110,782	4,068	16,636	27,742	(2)	(2)
$200,000 under $500,000	541	167,243	166,148	5,426	29,826	16,633	276	11,852	442	132,878	131,851	4,385	27,463	18,027	202	3,436
$500,000 or more	254	338,633	335,844	4,465	21,146	9,775	158	21,047	208	277,564	275,438	3,573	18,043	12,543	121	14,827
Receipts not reported	865	1,182	-	773	63	[1]3,481	-	-	(2)	(2)	-	-	-	(2)	-	-
MINING																
Total	13,238	939,833	882,348	72,664	133,569	[1]10,534	434	10,045	7,883	721,568	677,340	42,349	99,024	144,821	371	9,130
Under $5,000	4,962	12,039	8,175	2,214	1,064	[1]474	(2)	(2)	3,211	9,314	5,875	955	441	2,989	(2)	(2)
$5,000 under $10,000	1,160	11,056	7,908	1,696	541	[1]1,331	(2)	(2)	716	8,074	4,931	654	112	2,092	-	-
$10,000 under $25,000	1,753	31,208	28,659	3,773	2,503	[1]14,490	(2)	(2)	1,234	20,868	19,860	1,685	1,627	6,641	(2)	(2)
$25,000 under $50,000	938	35,578	34,040	4,143	5,106	[1]24,217	(2)	(2)	518	19,775	18,465	1,704	2,117	4,627	(2)	(2)
$50,000 under $100,000	1,087	85,646	80,163	6,546	13,880	8,072	(2)	(2)	790	64,461	59,612	3,611	10,677	15,682		
$100,000 under $200,000	651	91,441	88,372	8,240	15,620	[1]4,615	(2)	(2)	479	70,253	68,029	3,954	13,559	15,082	238	3,666
$200,000 under $500,000	528	172,518	156,771	12,243	37,574	9,315	46	1,772	416	135,588	121,880	8,331	31,146	22,133		
$500,000 or more	297	493,499	478,260	32,042	55,505	57,779	68	5,930	242	387,816	378,688	21,066	39,345	74,055	59	5,313
Receipts not reported	1,861	6,848	-	1,767	1,776	[1]40,573	-	-	277	5,419	-	389	-	1,520	-	-
CONTRACT CONSTRUCTION																
Total	56,115	7,865,406	7,771,390	139,585	1,364,409	763,489	12,950	214,740	47,090	7,017,553	6,939,738	118,622	1,193,920	835,240	10,978	174,770
Under $5,000	4,259	11,759	10,419	1,087	761	840	444	740	2,818	8,769	7,616	413	332	3,836	271	131
$5,000 under $10,000	4,930	39,001	37,560	2,113	3,530	13,118	469	250	3,914	31,507	30,189	1,329	2,574	14,790	296	135
$10,000 under $25,000	10,947	192,001	187,673	7,894	21,302	65,376	1,486	2,794	9,506	166,607	162,782	6,122	16,744	69,262	1,209	2,016
$25,000 under $50,000	11,478	421,771	414,466	13,310	66,743	95,639	2,235	8,207	9,742	355,856	351,231	10,690	51,639	101,185	1,910	6,731
$50,000 under $100,000	10,296	731,022	724,975	21,402	116,605	127,694	3,576	32,205	9,282	655,847	650,635	18,848	101,536	134,607	3,083	24,894
$100,000 under $200,000	7,081	981,665	973,589	22,008	214,515	127,169	2,395	22,599	6,315	870,416	863,733	19,808	188,295	136,690	2,073	19,324
$200,000 under $500,000	4,011	1,225,104	1,209,059	23,265	271,593	109,971	1,646	57,983	3,569	1,079,201	1,065,669	20,622	243,637	118,219	1,535	48,042
$500,000 or more	1,890	4,256,248	4,213,649	47,700	669,340	224,239	651	89,502	1,675	3,843,497	3,807,883	40,112	589,160	252,389	601	73,497
Receipts not reported	1,223	6,835	-	806	20	[1]557	(2)	(2)	268	5,853	-	678	3	4,262	-	-
General Contractors																
Total	19,990	5,199,314	5,123,377	76,821	716,375	348,524	2,960	134,354	15,973	4,598,812	4,537,555	63,611	616,953	397,676	2,391	103,214
Under $5,000	972	3,343	2,267	303	40	396	247	1,415	621	2,798	1,754	158	1	1,013	(2)	(2)
$5,000 under $10,000	988	8,436	7,423	592	554	2,535			742	6,537	5,627	445	323	3,298	-	-
$10,000 under $25,000	3,069	56,748	53,634	2,741	6,278	13,682			2,576	47,387	44,769	2,216	4,962	15,789	(2)	(2)
$25,000 under $50,000	3,810	143,436	137,114	4,984	20,513	27,144	321	2,230	3,040	113,082	109,190	3,274	14,740	29,397	247	2,060
$50,000 under $100,000	3,627	265,286	261,525	8,084	29,091	39,961	789	13,569	3,231	234,890	231,766	6,553	26,909	42,234	617	9,419
$100,000 under $200,000	3,027	423,980	418,127	8,121	69,732	39,848	643	9,607	2,559	357,980	353,457	7,401	59,217	47,037	520	7,363
$200,000 under $500,000	2,187	677,871	666,513	13,146	106,453	52,786	603	39,260	1,867	569,258	560,148	11,277	91,972	57,894	538	30,424
$500,000 or more	1,314	3,614,824	3,576,774	38,178	483,694	173,510	333	67,815	1,143	3,262,471	3,230,844	31,721	418,826	197,627	298	53,297
Receipts not reported	996	5,390	-	672	20	[1]1,338	(2)	(2)	194	4,409	-	566	3	3,387	-	-

Footnotes at end of table.

Table 3.3—NUMBER OF PARTNERSHIPS, RECEIPTS, DEPRECIATION, PAYROLL, NET PROFIT, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

Industry and size of business receipts	Partnerships with and without net profit								Partnerships with net profit							
	Number of partnerships	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Payroll (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Inventory, end-of-year		Number of partnerships	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Payroll (Thousand dollars)	Net profit (Thousand dollars)	Inventory, end-of-year	
							Number of partnerships	Amount (Thousand dollars)							Number of partnerships	Amount (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
CONTRACT CONSTRUCTION--Continued																
Special Trade Contractors																
Total	35,968	2,656,006	2,637,981	62,569	647,019	413,543	9,984	80,214	30,960	2,408,655	2,392,151	54,816	575,952	436,142	8,581	71,384
Under $5,000	3,263	8,361	8,101	784	710	442	395	309	2,172	5,916	5,811	255	320	2,821	247	130
$5,000 under $10,000	3,893	30,172	29,744	1,514	2,956	10,361	469	250	3,123	24,577	24,169	877	2,231	11,270	296	135
$10,000 under $25,000	7,829	134,631	133,417	5,153	15,002	51,213	1,288	1,810	6,881	118,598	117,391	3,906	11,760	52,992	1,061	1,366
$25,000 under $50,000	7,669	278,335	277,352	8,326	46,230	68,495	1,915	5,977	6,702	242,774	242,041	7,416	36,899	71,788	1,663	4,671
$50,000 under $100,000	6,645	463,930	461,644	13,318	87,100	87,553	2,787	18,636	6,026	419,151	417,063	12,295	74,213	92,193	2,466	15,475
$100,000 under $200,000	4,053	557,685	555,462	13,887	144,783	87,321	1,752	12,992	3,756	512,436	510,276	12,407	129,078	89,653	1,554	11,961
$200,000 under $500,000	1,818	544,693	540,054	10,069	164,972	57,029	1,038	18,553	1,697	507,403	503,029	9,295	151,497	60,169	992	17,448
$500,000 or more	572	636,754	632,207	9,384	185,266	50,348	317	21,685	528	576,356	572,371	8,253	169,954	54,381	302	20,198
Receipts not reported	227	1,445	-	134	-	781	(2)	(2)	(2)	(2)	-	(2)	-	(2)	-	-
MANUFACTURING																
Total	36,544	6,144,233	6,076,860	134,951	1,280,295	617,142	20,332	453,941	29,018	5,555,944	5,500,063	112,565	1,138,388	675,292	16,640	383,801
Under $5,000	4,528	17,089	9,442	966	932	5,796	1,801	2,081	2,428	13,081	5,537	211	367	9,636	912	639
$5,000 under $10,000	2,519	19,503	18,919	1,130	1,808	3,446	939	1,376	1,780	14,168	13,641	547	849	5,096	619	812
$10,000 under $25,000	5,286	89,909	89,469	4,981	11,567	19,857	2,418	5,249	4,127	71,298	71,032	3,532	6,941	23,211	1,752	3,406
$25,000 under $50,000	6,154	228,529	225,489	8,644	39,599	50,593	3,410	15,745	5,316	199,239	196,493	7,221	33,805	54,087	2,966	10,691
$50,000 under $100,000	5,703	410,427	408,771	13,136	82,900	76,620	3,112	16,991	5,061	366,265	364,851	11,431	72,003	79,407	2,717	12,404
$100,000 under $200,000	4,874	685,516	679,720	19,845	178,170	97,796	3,300	31,718	4,356	614,830	609,239	17,363	152,673	105,573	2,955	25,549
$200,000 under $500,000	4,067	1,268,141	1,256,519	30,729	313,627	129,789	3,191	86,969	3,678	1,153,029	1,144,184	27,135	280,329	139,718	2,912	74,068
$500,000 or more	2,267	3,419,960	3,388,531	54,958	651,117	234,154	1,964	293,065	2,070	3,121,653	3,095,086	45,110	591,421	256,323	1,807	256,232
Receipts not reported	1,145	5,159	-	562	575	1909	(2)	(2)	(2)	(2)	-	(2)	-	(2)	-	-
Food and Kindred Products																
Total	3,586	1,266,640	1,254,971	22,707	146,484	69,059	2,420	60,215	2,928	1,133,344	1,124,283	20,062	130,556	73,331	2,032	54,535
Under $5,000	396	1,734	1,692	100	130	191	(2)	(2)	469	4,733	4,675	143	482	1,064	247	216
$5,000 under $10,000	271	4,277	4,259	88	528	681	(2)	(2)								
$10,000 under $25,000	395	15,113	14,794	442	2,120	1,961	345	611	345	13,540	13,221	434	2,006	2,097	444	742
$25,000 under $50,000	617	40,822	40,652	1,504	5,513	4,699	321	1,512	469	31,416	31,357	1,198	4,100	5,093		
$50,000 under $100,000	621	87,739	87,458	2,456	9,768	7,800	474	2,353	548	79,199	78,919	2,270	8,971	8,240	400	1,963
$100,000 under $200,000	687	222,290	219,786	5,261	29,939	15,824	598	9,793	615	199,548	197,253	4,613	25,874	17,153	531	9,050
$200,000 under $500,000	520	893,105	886,330	12,650	98,486	38,191	461	45,718	458	804,907	798,858	11,404	89,123	39,683	412	42,564
$500,000 or more	(2)	(2)	-	(2)	-	(2)	-	-	(2)	(2)	-	-	-	(2)	-	-
Receipts not reported																
Apparel and Other Fabricated Textile Products																
Total	2,775	819,850	815,324	6,569	276,484	53,348	1,604	78,338	2,264	742,859	739,090	5,935	242,922	56,615	1,358	68,926
Under $5,000	(2)	(2)	(2)	(2)	(2)	(2)	-	-							-	-
$5,000 under $10,000	370	5,784	5,675	157	2,036	1,154	(2)	(2)	247	4,140	4,111	136	1,073	1,456	(2)	(2)
$10,000 under $25,000	424	15,183	15,137	287	3,283	2,769	276	828	375	13,382	13,343	260	3,020	2,838	(2)	(2)
$25,000 under $50,000	247	17,250	17,225	153	5,446	2,308	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	227	517
$50,000 under $100,000	716	100,728	100,605	1,357	51,966	10,292	419	2,565	642	90,249	90,127	1,233	43,455	10,520	(2)	(2)
$100,000 under $200,000	567	167,899	166,471	1,616	73,544	11,246	342	13,757	477	140,982	140,061	1,474	58,331	11,806	395	2,551
$200,000 under $500,000	327	512,697	509,902	2,998	140,197	25,727	296	60,695	301	479,230	476,597	2,720	131,642	27,670	287	10,599
$500,000 or more	-	-	-	-	-	-	-	-	-	-	-	-	-	-	277	54,914
Receipts not reported															-	-
Lumber and Wood Products, Except Furniture																
Total	6,115	823,243	814,262	32,903	160,542	71,360	2,351	64,908	4,935	675,575	669,493	26,759	127,009	82,344	1,959	45,091
Under $5,000	715	1,735	1,649	130	142	108	271	539	395	1,099	1,095	54	57	638	(2)	(2)
$5,000 under $10,000	544	4,148	4,035	361	400	1,312			444	3,402	3,314	182	296	1,429	(2)	(2)
$10,000 under $25,000	1,086	18,207	18,105	1,413	1,823	5,385	346	277	913	15,920	15,860	1,224	1,445	5,486	248	212
$25,000 under $50,000	992	37,445	37,308	2,263	6,948	8,803	345	1,447	844	31,880	31,766	1,965	5,312	9,668	321	1,424
$50,000 under $100,000	1,190	85,248	84,764	4,212	17,511	11,150	523	2,942	1,042	75,575	75,129	3,481	15,404	12,450	474	2,822
$100,000 under $200,000	484	66,549	66,478	3,532	12,320	9,615	(2)	(2)	459	64,067	63,996	2,817	11,821	10,023	(2)	(2)
$200,000 under $500,000	580	194,222	192,848	8,612	38,920	20,945	393	13,235	532	177,379	176,471	7,959	35,085	22,005	356	9,782
$500,000 or more	303	415,319	409,075	12,362	82,478	13,797	226	44,681	256	305,888	301,862	9,077	57,589	20,301	191	28,983
Receipts not reported	(2)	(2)	-	(2)	-	(2)	(2)	(2)	(2)	(2)	-	-	-	(2)	-	-

Footnotes at end of table.

SUMMARY OF PARTNERSHIPS, RECEIPTS, DEPRECIATION, PAYROLL, NET PROFIT, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

Industry and size of business receipts	Partnerships with and without net profit								Partnerships with net profit							
	Number of partnerships	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Payroll (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Inventory, end-of-year: Number of partnerships	Inventory, end-of-year: Amount (Thousand dollars)	Number of partnerships	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Payroll (Thousand dollars)	Net profit (Thousand dollars)	Inventory, end-of-year: Number of partnerships	Inventory, end-of-year: Amount (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
MANUFACTURING—Continued																
Printing, Publishing, and Allied Industries																
Total	5,776	498,376	492,948	12,325	122,647	83,868	2,876	16,292	4,564	449,437	444,954	10,500	107,045	89,065	2,274	11,804
Under $5,000	919	2,151	1,999	250	73	69	346	123	548	1,433	1,283	50	45	507	345	333
$5,000 under $10,000	444	3,579	3,534	141	428	936	(2)	(2)	345	2,736	2,692	59	216	1,122		
$10,000 under $25,000	1,110	19,025	18,957	812	2,566	3,277	543	286	814	13,949	13,899	480	1,035	4,470	370	168
$25,000 under $50,000	1,233	45,624	45,525	1,679	7,232	9,675	641	2,440	1,085	40,120	40,088	1,411	6,327	10,105	567	758
$50,000 under $100,000	917	67,622	67,088	2,154	14,588	13,950	548	1,686	843	62,227	61,700	1,865	12,756	14,115	474	1,611
$100,000 under $200,000	641	89,939	89,400	2,785	22,450	13,489	321	2,637	518	72,656	72,283	2,428	16,296	15,702	271	1,119
$200,000 under $500,000	290	91,921	91,528	2,114	27,426	11,347	181	3,256	270	84,943	84,583	2,007	24,728	11,689	176	2,469
$500,000 or more	122	178,344	174,917	2,369	47,870	31,028	75	5,568	116	171,202	168,426	2,200	45,642	31,184	71	5,346
Receipts not reported	(2)	(2)	-	(2)	(2)	(2)	(2)	(2)	(2)	(2)	-	-	-	(2)	-	-
Machinery, Except Electric																
Total	4,510	562,803	558,596	14,889	150,636	110,341	2,217	35,358	4,017	546,179	542,047	13,977	145,440	112,380	2,030	34,707
Under $5,000	498	1,129	1,126	92	128	20			350	856	853	32	124	310		
$5,000 under $10,000	271	1,966	1,964	133	131	646	444	1,577	(2)	(2)	(2)	(2)	(2)	(2)	370	1,545
$10,000 under $25,000	592	10,221	10,184	729	941	3,742			543	9,556	9,521	639	849	3,918		
$25,000 under $50,000	741	27,717	27,303	1,244	5,280	8,634	321	2,056	642	24,635	24,221	1,118	4,783	8,798	271	2,041
$50,000 under $100,000	939	67,734	67,516	2,312	14,702	19,589	397	2,229	890	63,907	63,690	2,149	13,134	19,708	372	2,056
$100,000 under $200,000	769	108,143	107,469	3,327	29,991	24,065	523	3,643	769	108,143	107,469	3,327	29,991	24,065	523	3,643
$200,000 under $500,000	457	139,317	137,878	3,324	43,549	24,467	357	7,099	437	134,103	132,672	3,037	42,004	25,398	347	7,012
$500,000 or more	169	206,533	205,156	3,663	55,914	29,363	152	18,754	164	203,328	201,971	3,607	54,455	29,434	147	18,410
Receipts not reported	(2)	(2)	-	(2)	-	(2)	(2)	(2)	-	-	-	-	-	-	-	-
Other Manufacturing																
Total	13,783	2,173,321	2,140,759	45,558	423,502	229,166	8,864	198,830	10,310	2,008,550	1,980,196	35,332	385,416	261,557	6,987	168,738
Under $5,000	2,072	11,418	4,050	455	567	5,691	912	1,239	987	9,293	1,944	40	132	7,972	395	331
$5,000 under $10,000	915	7,264	6,845	414	397	824	471	668	570	4,863	4,472	197	151	1,570	273	303
$10,000 under $25,000	2,005	33,554	33,447	1,801	4,005	5,493	1,134	3,034	1,488	24,916	24,841	986	2,152	7,252	789	1,575
$25,000 under $50,000	2,369	87,447	85,422	2,729	14,736	18,751	1,605	8,611	2,024	75,682	73,854	2,033	12,357	20,581	1,358	5,588
$50,000 under $100,000	1,793	131,751	131,526	2,801	25,140	24,924	1,226	8,354	1,595	118,264	118,124	2,626	21,208	25,716	1,102	5,270
$100,000 under $200,000	1,643	232,418	228,310	6,388	51,675	32,535	1,342	18,747	1,421	200,516	196,445	5,288	42,139	37,023	1,144	14,500
$200,000 under $500,000	1,486	452,492	448,008	9,802	100,249	45,960	1,321	39,829	1,347	416,074	413,144	8,045	94,307	51,667	1,216	35,156
$500,000 or more	826	1,213,962	1,203,151	20,916	226,172	96,048	754	117,649	775	1,157,098	1,147,372	16,102	212,970	108,051	709	106,015
Receipts not reported	672	3,015	-	252	561	[1]1,060	(2)	(2)	(2)	(2)	-	(2)	-	(2)	-	-
TRANSPORTATION, COMMUNICATION, ELECTRIC, GAS, AND SANITARY SERVICES																
Total	15,484	1,271,109	1,238,141	82,495	246,847	154,204	1,083	18,181	11,821	1,070,652	1,040,550	65,351	205,173	174,977	759	14,390
Under $5,000	1,956	5,310	4,460	875	776	314	(2)	(2)	1,090	3,311	2,537	312	154	1,670	(2)	(2)
$5,000 under $10,000	1,853	14,238	13,716	2,388	1,379	1,661	(2)	(2)	1,284	9,835	9,417	999	604	4,110	-	-
$10,000 under $25,000	3,491	67,801	61,523	7,753	7,159	16,338	271	543	2,850	56,585	50,526	5,503	5,179	18,811	(2)	(2)
$25,000 under $50,000	2,989	108,340	107,324	10,382	21,722	19,629			2,348	85,132	84,167	8,219	14,318	22,366		
$50,000 under $100,000	2,475	181,198	179,458	14,791	40,378	33,572	(2)	(2)	2,078	151,425	149,725	11,136	32,810	38,585	419	1,971
$100,000 under $200,000	1,245	179,132	171,391	17,535	46,442	23,580	247	1,641	1,046	151,341	143,670	15,165	35,010	25,183		
$200,000 under $500,000	696	211,116	209,093	12,848	49,509	19,546	194	4,126	616	186,057	184,254	10,971	45,172	22,164	164	3,603
$500,000 or more	410	503,215	491,176	15,664	79,482	39,268	124	11,407	361	426,207	416,254	13,034	71,926	41,341	101	8,476
Receipts not reported	370	759	-	259	-	296	-	-	(2)	(2)	-	(2)	-	(2)	-	-
Transportation																
Total	13,488	1,140,001	1,109,987	70,908	207,643	139,223	937	17,384	10,499	963,880	935,941	57,747	176,873	151,663	686	13,724
Under $5,000	1,660	4,884	4,041	797	639	483	(2)	(2)	942	3,060	2,289	296	137	1,535	(2)	(2)
$5,000 under $10,000	1,581	12,214	11,736	2,055	1,137	2,099	(2)	(2)	1,062	8,260	7,849	748	588	3,303	-	-
$10,000 under $25,000	3,145	61,652	55,498	6,350	6,349	15,453	247	526	2,652	53,071	47,135	5,118	5,037	17,259	(2)	(2)
$25,000 under $50,000	2,619	94,353	93,358	8,567	17,855	18,166			2,126	76,650	75,689	7,183	12,765	19,777		
$50,000 under $100,000	2,130	156,134	154,423	12,995	32,013	31,243	345	1,696	1,807	132,825	131,153	10,020	27,609	33,248	370	1,706
$100,000 under $200,000	1,092	157,470	150,872	15,554	39,773	20,529			917	132,179	125,628	13,473	29,451	21,846		
$200,000 under $500,000	613	186,511	184,745	11,496	41,562	17,586	173	3,947	538	162,984	161,438	9,932	38,061	19,187	143	3,424
$500,000 or more	377	466,031	455,314	12,995	68,315	33,142	122	11,185	331	394,099	384,760	10,965	63,225	34,768	99	8,254
Receipts not reported	271	752	-	99	-	522	-	-	(2)	(2)	-	(2)	-	(2)	-	-

Footnotes at end of table.

Table 3.3—NUMBER OF PARTNERSHIPS, RECEIPTS, DEPRECIATION, PAYROLL, NET PROFIT, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

Industry and size of business receipts	Partnerships with and without net profit								Partnerships with net profit							
	Number of partnerships	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Payroll (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Inventory, end-of-year		Number of partnerships	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Payroll (Thousand dollars)	Net profit (Thousand dollars)	Inventory, end-of-year	
							Number of partnerships	Amount (Thousand dollars)							Number of partnerships	Amount (Thousand dollars)
TRANSPORTATION, COMMUNICATION, ELECTRIC, GAS, AND SANITARY SERVICES—Continued	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Transportation--Continued																
Trucking and warehousing																
Total	10,512	861,951	839,919	56,712	161,652	97,551	783	14,666	8,395	731,091	710,730	45,418	135,637	106,806	570	12,388
Under $5,000	1,241	3,764	3,034	447	502	801	(2)	(2)	794	2,643	1,983	259	137	1,362	(2)	(2)
$5,000 under $10,000	1,038	8,075	7,908	1,523	536	1,532	-	-	766	5,859	5,753	637	460	1,867	-	-
$10,000 under $25,000	2,627	52,252	46,471	5,420	4,976	13,473	(2)	(2)	2,208	45,034	39,350	4,225	4,116	14,701	(2)	(2)
$25,000 under $50,000	2,126	75,941	75,323	7,546	13,310	16,090	(2)	(2)	1,756	62,893	62,308	6,432	8,671	17,190		
$50,000 under $100,000	1,686	123,755	122,190	10,713	24,088	22,474	296	1,527	1,388	102,363	100,837	7,978	20,093	24,408	296	1,442
$100,000 under $200,000	870	122,198	120,222	10,157	31,069	13,845			720	99,762	97,833	8,253	21,913	14,883		
$200,000 under $500,000	508	153,929	152,675	9,877	36,291	13,964	138	3,609	459	138,849	137,684	8,473	33,437	15,379	118	3,132
$500,000 or more	268	321,325	312,096	10,986	50,880	14,766	102	9,087	230	272,976	264,982	9,161	46,810	16,304	82	7,474
Receipts not reported	(2)	(2)	-	(2)	-	(2)	-	-	(2)	(2)	-	-	-	(2)	-	-
Other transportation																
Total	2,977	278,050	270,068	14,196	45,991	41,672	154	2,718	2,104	232,789	225,211	12,329	41,236	44,857	116	1,336
Under $5,000	419	1,120	1,007	350	137	[1]318	-	-	(2)	(2)	(2)	(2)	-	(2)	-	-
$5,000 under $10,000	544	4,139	3,828	532	601	567	(2)	(2)	296	2,401	2,096	111	128	1,436	-	-
$10,000 under $25,000	518	9,400	9,027	930	1,373	1,980	-	-	444	8,037	7,785	893	921	2,558	-	-
$25,000 under $50,000	493	18,412	18,035	1,021	4,545	2,076	(2)	(2)	370	13,757	13,381	751	4,094	2,587	(2)	(2)
$50,000 under $100,000	444	32,379	32,233	2,282	7,925	8,769	(2)	(2)	419	30,462	30,316	2,042	7,516	8,840	(2)	(2)
$100,000 under $200,000	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
$200,000 under $500,000	105	32,582	32,070	1,619	5,271	3,622	(2)	(2)	80	24,135	23,754	1,459	4,624	3,808	(2)	(2)
$500,000 or more	109	144,706	143,218	2,009	17,435	18,376	20	2,098	101	121,123	119,778	1,804	16,415	18,464	(2)	(2)
Receipts not reported	(2)	(2)	-	(2)	-	(2)	-	-	(2)	(2)	-	(2)	-	(2)	-	-
Communication, Electric, Gas, and Sanitary Services																
Total	1,996	131,108	128,154	11,587	39,204	14,981	146	797	1,322	106,772	104,609	7,604	28,300	23,314	(2)	(2)
Under $5,000	296	426	419	78	137	[1]169	-	-							-	-
$5,000 under $10,000	271	2,024	1,980	333	242	[1]438	(2)	(2)	370	1,826	1,816	267	33	942	-	-
$10,000 under $25,000	346	6,149	6,025	1,403	810	885	-	-							-	-
$25,000 under $50,000	370	13,987	13,966	1,815	3,867	1,463	(2)	(2)	420	11,996	11,869	1,421	1,695	4,141	-	-
$50,000 under $100,000	345	25,064	25,035	1,796	8,365	2,329	(2)	(2)	271	18,600	18,572	1,116	5,201	5,337	-	-
$100,000 under $200,000	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
$200,000 under $500,000	83	24,605	24,348	1,352	7,947	1,960	(2)	(2)	78	23,073	22,816	1,039	7,111	2,977	(2)	(2)
$500,000 or more	33	37,184	35,862	2,669	11,167	6,126	(2)	(2)	30	32,108	31,494	2,069	8,701	6,573	(2)	(2)
Receipts not reported	(2)	(2)	-	(2)	-	(2)	-	-	(2)	(2)	-	-	-	(2)	-	-
WHOLESALE AND RETAIL TRADE																
Total	231,254	35,833,069	35,425,458	360,915	2,582,668	2,247,098	185,248	3,649,467	186,870	32,710,991	32,341,930	314,458	2,302,984	2,405,334	154,664	3,231,414
Under $5,000	16,800	41,241	38,095	2,938	1,968	[1]6,915	8,673	15,412	7,340	20,268	18,449	1,003	483	5,296	3,581	4,303
$5,000 under $10,000	11,802	90,192	87,389	3,364	5,313	2,073	7,466	20,882	7,230	55,507	53,761	1,488	1,712	11,401	4,356	10,375
$10,000 under $25,000	29,923	529,653	517,303	14,153	36,939	48,597	20,367	77,023	21,593	387,748	379,309	9,098	19,485	69,688	14,930	52,218
$25,000 under $50,000	38,843	1,449,165	1,422,652	28,573	102,496	160,899	30,258	172,365	31,061	1,164,273	1,140,497	21,120	73,260	183,919	24,337	129,963
$50,000 under $100,000	48,605	3,560,434	3,515,889	54,527	281,272	371,542	42,264	441,318	42,531	3,128,740	3,087,584	47,216	235,098	397,673	37,056	375,851
$100,000 under $200,000	43,221	6,180,690	6,117,524	76,353	508,111	539,080	39,679	692,492	39,749	5,685,930	5,626,122	68,680	453,413	563,371	36,555	619,122
$200,000 under $500,000	28,350	8,639,410	8,548,101	89,216	715,396	610,752	26,106	952,519	26,285	8,001,556	7,920,826	81,755	657,216	629,277	24,265	863,436
$500,000 or more	11,292	15,338,099	15,178,505	91,112	930,880	522,675	10,262	1,277,266	10,513	14,263,196	14,115,382	83,868	862,190	541,848	9,584	1,176,146
Receipts not reported	2,418	4,185	-	679	293	[1]1,605	(2)	(2)	567	3,773	-	230	127	2,861	-	-
Wholesale Trade																
Total	29,179	11,251,240	11,142,239	78,821	562,046	505,531	19,968	852,801	23,646	10,398,054	10,300,080	70,538	516,045	537,337	16,704	758,522
Under $5,000	2,309	5,178	4,718	420	187	[1]1,194	1,016	1,894	1,085	2,784	2,388	125	34	669	518	885
$5,000 under $10,000	1,283	9,929	9,741	353	440	[1]1,028	741	2,563	741	5,815	5,727	169	97	1,321	371	1,225
$10,000 under $25,000	2,645	49,798	47,155	1,532	4,302	5,300	1,332	5,259	1,751	33,474	32,332	1,014	1,852	8,677	764	2,759
$25,000 under $50,000	3,307	125,987	119,038	3,576	9,459	21,774	1,754	13,987	2,740	106,134	99,706	2,569	8,288	23,747	1,384	9,217
$50,000 under $100,000	4,194	312,134	301,942	5,651	25,304	42,760	2,957	31,559	3,565	265,986	257,100	5,215	22,020	45,455	2,503	27,283
$100,000 under $200,000	4,701	688,368	680,827	10,914	46,520	63,825	3,561	66,653	4,207	618,566	611,655	9,619	40,076	66,054	3,166	55,293
$200,000 under $500,000	5,568	1,768,542	1,750,131	18,309	123,697	125,434	4,574	159,107	5,095	1,618,167	1,603,272	16,352	110,590	131,777	4,220	134,592
$500,000 or more	4,603	8,290,229	8,228,687	38,029	352,046	249,657	4,009	571,753	4,315	7,746,133	7,687,900	35,475	333,088	258,774	3,778	527,268
Receipts not reported	568	1,075	-	37	91	[1]997	(2)	(2)	(2)	(2)	-	-	-	(2)	-	-

Footnotes at end of table.

Table 3.3—NUMBER OF PARTNERSHIPS, RECEIPTS, DEPRECIATION, PAYROLL, NET PROFIT, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

Industry and size of business receipts	Partnerships with and without net profit								Partnerships with net profit							
	Number of partnerships	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Payroll (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Inventory, end-of-year: Number of partnerships	Inventory, end-of-year: Amount (Thousand dollars)	Number of partnerships	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Payroll (Thousand dollars)	Net profit (Thousand dollars)	Inventory, end-of-year: Number of partnerships	Inventory, end-of-year: Amount (Thousand dollars)
WHOLESALE AND RETAIL TRADE--Continued	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Wholesale Trade--Continued																
Groceries and related products																
Total	5,709	3,056,053	3,040,061	17,556	145,521	102,457	3,665	115,372	4,655	2,825,122	2,810,268	15,700	133,377	108,048	3,169	94,690
Under $5,000	257	383	376	102	65	[1]331	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	-	-
$5,000 under $10,000	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)		
$10,000 under $25,000	370	6,544	6,382	192	797	527	248	300	271	5,121	4,961	148	434	1,190	249	474
$25,000 under $50,000	297	11,948	11,877	223	1,124	1,593			248	9,991	9,920	145	1,056	1,618		
$50,000 under $100,000	642	49,356	48,708	1,063	3,011	2,771	395	2,126	493	38,564	37,963	904	1,994	3,536	296	1,454
$100,000 under $200,000	1,238	172,804	172,229	2,086	9,732	14,081	819	4,304	1,041	148,116	147,684	1,858	8,559	14,548	671	3,859
$200,000 under $500,000	1,419	443,535	441,265	3,541	25,716	22,461	1,016	11,526	1,239	390,776	388,662	3,032	22,659	23,619	896	10,039
$500,000 or more	1,288	2,370,218	2,358,000	10,216	105,020	61,622	1,113	96,844	1,214	2,231,819	2,220,383	9,585	98,657	63,422	1,058	78,864
Receipts not reported	(2)	-	-	(2)	-	(2)	-	-	-	-	-	-	-	-	-	-
Farm products--raw materials																
Total	2,660	2,185,988	2,166,679	11,111	43,050	39,219	1,362	140,458	2,035	1,900,202	1,884,960	9,141	38,839	46,863	1,054	118,233
Under $5,000	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	-	(2)	-	-
$5,000 under $10,000	(2)	(2)	(2)	(2)	-	(2)			(2)	(2)	(2)		-	(2)	-	-
$10,000 under $25,000	247	5,657	5,147	369	519	[1]683	247	2,976							(2)	(2)
$25,000 under $50,000	247	9,196	8,746	210	963	[1]24			321	10,171	9,611	336	679	1,405		
$50,000 under $100,000	397	30,340	28,960	1,021	3,832	4,546	223	6,434	297	23,479	22,226	959	3,809	4,599	272	7,217
$100,000 under $200,000	297	43,606	41,442	1,160	4,399	5,018			271	39,863	37,719	1,096	4,303	5,408		
$200,000 under $500,000	453	146,812	141,551	2,067	5,169	8,094	297	17,978	363	111,310	108,980	1,385	4,260	9,016	228	5,909
$500,000 or more	749	1,949,585	1,940,182	6,180	28,162	22,662	571	113,067	660	1,714,897	1,706,052	5,353	25,788	26,373	505	104,322
Receipts not reported	(2)	(2)	-	-	-	(2)	-	-	(2)	(2)	-	-	-	(2)	-	-
Machinery, equipment, and supplies																
Total	2,470	606,033	595,814	6,785	47,943	51,595	1,773	82,322	1,995	579,742	570,645	5,300	44,557	53,806	1,507	78,234
Under $5,000	321	860	828	45	-	[1]295	247	1,097								
$5,000 under $10,000									345	2,881	2,868	119	36	549	272	932
$10,000 under $25,000	321	4,517	4,513	111	36	[1]207										
$25,000 under $50,000	272	10,957	10,129	899	676	1,925	248	980	223	8,890	8,295	335	591	2,012		
$50,000 under $100,000	396	31,079	29,795	363	1,434	6,241	346	3,860	371	28,240	27,690	330	1,020	6,380	322	3,158
$100,000 under $200,000	394	55,556	55,425	1,724	5,361	7,224	271	4,384	370	50,751	50,620	1,031	3,817	7,251	271	4,384
$200,000 under $500,000	455	139,261	137,871	1,300	11,522	13,449	420	22,304	430	132,416	131,038	1,219	10,720	13,864	405	21,432
$500,000 or more	262	363,803	357,253	2,334	28,914	23,608	241	49,697	256	356,564	350,134	2,266	28,373	23,750	237	48,328
Receipts not reported	(2)	-	-	(2)	-	(2)	-	-	-	-	-	-	-	-	-	-
Other wholesale trade																
Total	18,340	5,403,166	5,339,685	43,369	325,532	312,260	13,167	514,649	14,962	5,092,988	5,034,207	40,397	299,272	328,620	10,974	467,365
Under $5,000	1,608	3,808	3,388	175	116	[1]414	819	1,532	814	2,142	1,759	91	24	536	419	636
$5,000 under $10,000	937	7,253	7,108	218	384	[1]463	567	1,552	567	4,540	4,491	137	89	1,157	296	590
$10,000 under $25,000	1,831	33,965	31,997	870	2,950	5,198	1,011	3,567	1,208	22,547	21,932	488	1,379	6,477	567	1,843
$25,000 under $50,000	2,492	93,886	88,286	2,244	6,696	18,280	1,357	11,424	2,097	80,816	75,249	2,038	5,965	19,321	1,111	7,886
$50,000 under $100,000	2,759	201,359	194,479	3,204	17,027	29,202	2,091	21,455	2,404	175,703	169,221	3,022	15,197	30,940	1,785	18,710
$100,000 under $200,000	2,772	416,402	411,731	5,944	27,028	37,502	2,372	55,649	2,525	379,836	375,632	5,634	23,397	38,847	2,125	44,734
$200,000 under $500,000	3,242	1,038,934	1,029,444	11,401	81,290	81,430	2,841	107,299	3,063	983,665	974,592	10,716	72,951	85,278	2,691	97,212
$500,000 or more	2,304	3,606,623	3,573,252	19,299	189,950	141,765	2,084	312,145	2,185	3,442,853	3,411,331	18,271	180,270	145,229	1,977	295,754
Receipts not reported	396	936	-	14	91	[1]240	(2)	(2)	(2)	(2)	-	-	-	(2)	-	-
Retail Trade																
Total	199,804	24,283,701	23,987,498	278,139	1,993,710	1,714,878	163,692	2,759,674	161,464	22,040,941	21,771,932	240,464	1,764,278	1,839,638	136,638	2,440,792
Under $5,000	14,244	35,815	33,139	2,510	1,781	[1]5,623	7,607	13,362	6,156	17,358	15,936	878	449	4,595	3,063	3,418
$5,000 under $10,000	10,346	78,920	76,407	2,927	4,869	2,908	6,626	18,199	6,415	49,148	47,491	1,280	1,611	9,826	3,961	9,125
$10,000 under $25,000	26,982	474,881	465,341	12,541	32,297	42,194	18,813	70,346	19,619	350,414	343,123	8,004	17,420	59,795	13,968	48,120
$25,000 under $50,000	35,166	1,309,233	1,289,692	24,522	92,127	137,606	28,184	154,982	28,000	1,045,914	1,028,588	18,120	64,063	158,584	22,681	117,516
$50,000 under $100,000	44,214	3,232,992	3,198,642	48,638	255,435	325,327	39,159	408,091	38,767	2,847,446	2,815,179	41,763	212,545	348,763	34,404	346,900
$100,000 under $200,000	38,002	5,415,372	5,360,246	64,291	452,448	465,570	35,724	616,531	35,098	5,001,602	4,949,177	58,242	407,032	486,903	33,044	557,332
$200,000 under $500,000	22,486	6,780,161	6,707,993	69,794	584,242	478,962	21,271	784,222	20,905	6,295,512	6,230,400	64,310	539,447	491,093	19,795	720,040
$500,000 or more	6,589	6,953,238	6,856,038	52,274	570,309	268,375	6,159	693,777	6,107	6,430,790	6,342,038	47,637	521,584	278,102	5,721	638,341
Receipts not reported	1,776	3,089	-	642	202	[1]441	(2)	(2)	395	2,757	-	230	127	1,977	-	-

Footnotes at end of table.

Table 3.3—NUMBER OF PARTNERSHIPS, RECEIPTS, DEPRECIATION, PAYROLL, NET PROFIT, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued.

Industry and size of business receipts	Partnerships with and without net profit								Partnerships with net profit							
	Number of partnerships	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Payroll (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Inventory, end-of-year: Number of partnerships	Inventory, end-of-year: Amount (Thousand dollars)	Number of partnerships	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Payroll (Thousand dollars)	Net profit (Thousand dollars)	Inventory, end-of-year: Number of partnerships	Inventory, end-of-year: Amount (Thousand dollars)
WHOLESALE AND RETAIL TRADE—Continued	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Retail Trade—Continued																
Building materials, hardware, and farm equipment																
Total	13,905	2,290,572	2,253,963	25,715	179,327	152,307	12,150	515,744	11,589	2,082,171	2,049,316	22,506	159,069	164,798	10,471	462,983
Under $5,000	498	1,262	1,149	202	23	[1]686	301	452	271	641	614	18	9	88	345	1,019
$5,000 under $10,000	519	3,942	3,773	98	282	[1]91	345	2,524	297	2,351	2,232	49	27	447		
$10,000 under $25,000	1,164	21,224	20,703	640	940	1,591	745	6,289	819	14,741	14,255	346	422	2,664	597	4,868
$25,000 under $50,000	1,810	65,095	63,664	1,299	3,374	6,580	1,583	20,567	1,460	53,140	51,727	986	2,375	7,934	1,238	15,620
$50,000 under $100,000	3,539	264,912	261,959	3,983	20,422	31,412	3,317	75,079	3,169	237,723	235,078	3,452	18,473	32,901	2,948	61,416
$100,000 under $200,000	2,842	403,202	397,238	5,250	33,408	30,838	2,694	109,158	2,546	356,880	351,629	4,756	27,686	35,045	2,447	97,600
$200,000 under $500,000	2,440	781,240	770,182	7,971	62,385	47,768	2,348	157,746	2,224	714,317	704,357	7,120	55,406	49,297	2,142	145,047
$500,000 or more	821	749,686	735,295	6,255	58,493	35,028	792	143,926	778	702,376	689,424	5,779	54,671	36,420	754	137,413
Receipts not reported	271	9	-	17	-	[1]133	[2]	[2]	[2]	[2]	-	-	-	[2]	-	-
General merchandise stores																
Total	9,861	1,214,049	1,195,244	20,941	89,424	82,953	8,466	202,874	7,623	1,106,695	1,089,750	17,518	80,742	90,165	6,727	178,435
Under $5,000	1,332	3,283	3,240	291	105	[1]72	863	1,552	592	1,689	1,684	132	54	442	345	530
$5,000 under $10,000	419	3,126	3,017	193	36	126	271	720	247	1,790	1,682	23	-	352	[2]	[2]
$10,000 under $25,000	1,363	23,735	22,674	859	979	2,163	1,166	8,575	991	18,230	17,281	435	262	3,051	868	6,370
$25,000 under $50,000	1,705	66,556	64,763	1,482	2,259	5,873	1,457	14,701	1,310	52,466	50,679	1,191	1,338	7,088	1,136	10,533
$50,000 under $100,000	2,029	144,336	142,296	2,930	6,182	12,207	1,881	29,636	1,807	128,505	126,732	2,529	5,550	13,709	1,684	27,262
$100,000 under $200,000	1,385	195,642	194,280	3,353	11,695	14,473	1,359	36,997	1,237	173,810	172,602	2,389	9,809	15,610	1,211	31,605
$200,000 under $500,000	1,232	382,232	377,574	6,444	30,620	30,216	1,181	60,695	1,142	357,061	353,077	5,839	28,442	30,823	1,096	54,612
$500,000 or more	298	394,815	387,400	5,373	37,548	18,193	287	49,998	272	373,066	366,013	4,980	35,287	19,012	262	47,142
Receipts not reported	[2]	[2]	-	[2]	-	[1]226	-	-	[2]	[2]	-	-	-	[2]	-	-
Food stores																
Total	31,001	5,214,291	5,179,843	49,712	320,787	268,013	26,100	263,738	26,810	4,751,334	4,721,132	42,906	283,065	281,685	23,078	232,274
Under $5,000	992	2,852	2,566	149	61	[1]10	370	307	518	1,767	1,493	51	16	487	247	224
$5,000 under $10,000	607	4,457	4,258	161	410	384	355	573	434	3,219	3,020	83	78	663	257	277
$10,000 under $25,000	3,641	65,890	65,026	1,670	2,823	6,318	2,482	5,212	2,704	49,434	48,696	1,104	1,586	7,632	1,841	3,608
$25,000 under $50,000	4,652	172,312	171,268	2,733	5,599	13,065	3,715	12,579	3,833	141,615	140,927	1,961	3,597	14,375	3,069	9,867
$50,000 under $100,000	6,611	492,390	488,652	6,231	25,687	39,723	5,672	26,768	5,943	442,917	439,392	5,470	21,647	41,488	5,103	24,041
$100,000 under $200,000	7,738	1,108,705	1,103,300	10,197	57,788	77,175	7,170	58,517	7,219	1,031,919	1,026,822	9,084	52,122	80,166	6,725	51,934
$200,000 under $500,000	4,795	1,459,914	1,451,571	12,875	90,112	71,251	4,599	75,877	4,407	1,338,738	1,331,548	11,220	80,191	74,201	4,231	68,192
$500,000 or more	1,793	1,907,302	1,893,202	15,677	138,307	60,091	1,737	83,905	1,653	1,741,313	1,729,234	13,914	123,828	62,383	1,606	74,131
Receipts not reported	[2]	[2]	-	[2]	-	[2]	-	-	[2]	[2]	-	[2]	-	[2]	-	-
Gasoline service stations																
Total	24,344	2,484,424	2,469,546	19,761	151,915	171,018	20,397	90,643	20,197	2,259,284	2,245,069	17,921	133,291	181,114	17,521	82,849
Under $5,000	567	1,410	1,209	231	79	[1]483	296	316	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]
$5,000 under $10,000	715	5,691	5,536	78	272	[1]128	444	727	419	3,321	3,191	54	176	459	271	543
$10,000 under $25,000	2,597	43,819	43,475	559	1,857	2,857	1,584	2,571	1,856	32,212	32,090	374	938	4,116	1,165	1,954
$25,000 under $50,000	3,989	150,147	149,710	1,156	5,891	9,088	2,904	6,606	2,977	111,964	111,567	944	3,066	11,485	2,213	4,848
$50,000 under $100,000	7,116	526,558	523,147	4,489	22,304	41,263	6,228	20,077	5,982	449,415	446,066	3,861	16,209	44,328	5,316	17,611
$100,000 under $200,000	6,881	975,310	969,464	7,291	59,320	71,242	6,629	35,426	6,476	919,859	914,099	6,959	54,792	72,741	6,274	34,142
$200,000 under $500,000	2,253	621,632	618,509	4,739	48,081	40,001	2,148	19,581	2,147	589,332	586,275	4,572	44,576	40,537	2,053	18,677
$500,000 or more	175	159,591	158,496	1,218	14,111	7,011	163	5,339	167	152,549	151,505	1,146	13,517	7,107	156	5,040
Receipts not reported	[2]	[2]	-	-	-	[2]	-	-	[2]	[2]	-	-	-	[2]	-	-
Automotive dealers																
Total	14,480	3,691,559	3,641,518	20,938	223,751	132,131	11,874	454,251	11,035	3,228,081	3,183,966	17,578	193,287	149,056	9,284	380,097
Under $5,000	962	2,481	2,472	82	29	[1]352	518	1,931	395	1,091	1,090	24	8	339	[2]	[2]
$5,000 under $10,000	741	5,604	5,515	52	64	134	518	1,617	469	3,552	3,471	12	45	461	321	860
$10,000 under $25,000	1,210	20,655	20,534	379	1,049	527	839	3,479	765	12,636	12,550	190	380	2,351	544	2,351
$25,000 under $50,000	1,857	68,256	67,835	911	3,500	5,238	1,458	12,678	1,388	50,722	50,332	720	2,735	7,166	1,112	9,175
$50,000 under $100,000	2,502	188,529	187,070	1,769	11,046	11,877	2,280	34,023	1,879	141,678	140,547	1,170	6,937	15,829	1,756	25,432
$100,000 under $200,000	2,371	340,629	335,895	3,852	24,345	23,089	2,172	54,794	2,051	293,005	288,864	3,141	21,518	24,856	1,852	42,427
$200,000 under $500,000	2,712	859,473	849,481	5,258	50,504	40,196	2,444	110,643	2,286	727,123	719,208	4,561	42,738	43,500	2,058	90,987
$500,000 or more	1,879	2,204,936	2,172,716	8,631	133,213	50,706	1,621	235,071	1,704	1,997,280	1,967,904	7,760	118,926	53,580	1,470	208,722
Receipts not reported	247	996	-	4	1	716	[2]	[2]	[2]	[2]	-	-	-	[2]	-	-

Footnotes at end of table.

Table 3.3—NUMBER OF PARTNERSHIPS, RECEIPTS, DEPRECIATION, PAYROLL, NET PROFIT, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

Industry and size of business receipts	Partnerships with and without net profit								Partnerships with net profit							
	Number of partnerships	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Payroll (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Inventory, end-of-year: Number of partnerships	Inventory, end-of-year: Amount (Thousand dollars)	Number of partnerships	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Payroll (Thousand dollars)	Net profit (Thousand dollars)	Inventory, end-of-year: Number of partnerships	Inventory, end-of-year: Amount (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
WHOLESALE AND RETAIL TRADE—Continued																
Retail Trade—Continued																
Apparel and accessory stores																
Total	12,800	1,460,811	1,436,650	14,270	139,015	140,698	11,692	334,650	10,796	1,373,638	1,350,896	13,100	129,334	147,606	10,162	306,840
Under $5,000	666	1,974	1,569	315	26	[1]117	321	1,011	(2)	(2)	(2)	(2)	-	(2)	296	1,697
$5,000 under $10,000	519	4,015	3,988	149	348	[1]197	396	2,846	296	2,286	2,282	17	137	435		
$10,000 under $25,000	1,652	29,004	28,162	533	1,728	2,621	1,430	11,186	1,134	20,111	19,551	320	1,132	3,740	1,011	6,246
$25,000 under $50,000	1,863	68,180	67,256	715	2,996	7,545	1,686	21,809	1,542	56,569	55,835	512	2,313	8,676	1,438	16,671
$50,000 under $100,000	3,558	264,539	260,733	2,726	19,159	27,918	3,483	76,814	3,310	247,887	244,163	2,483	17,438	29,703	3,236	69,872
$100,000 under $200,000	2,697	384,999	380,316	3,540	31,300	41,303	2,623	87,559	2,549	363,421	358,939	3,457	28,804	41,879	2,500	84,622
$200,000 under $500,000	1,535	459,610	451,203	4,336	49,577	43,412	1,495	91,883	1,465	439,991	432,003	4,137	46,774	44,249	1,430	87,854
$500,000 or more	261	248,309	243,423	1,956	33,879	18,101	259	41,542	253	242,183	237,488	1,909	32,734	18,336	251	39,878
Receipts not reported	(2)	(2)	-	-	(2)	(2)	-	-	(2)	(2)	-	-	(2)	(2)	-	-
Furniture, home furnishings, and equipment stores																
Total	12,935	1,508,718	1,478,443	15,681	141,864	131,656	10,599	266,747	10,353	1,371,521	1,343,262	13,916	124,262	143,876	8,809	233,803
Under $5,000	963	2,380	2,222	168	95	18	444	1,054	370	1,120	968	42	19	424	(2)	(2)
$5,000 under $10,000	764	6,085	5,870	150	367	384	592	1,807	518	4,178	3,978	106	137	972	419	1,368
$10,000 under $25,000	1,758	29,670	29,107	600	1,437	2,234	1,092	4,873	1,265	21,825	21,329	497	718	4,635	771	3,271
$25,000 under $50,000	2,012	76,060	73,369	1,313	4,331	12,512	1,692	11,571	1,657	62,722	60,062	1,053	2,833	13,879	1,411	9,560
$50,000 under $100,000	2,828	201,983	198,671	2,723	16,420	18,845	2,434	36,784	2,334	170,038	167,120	2,182	12,215	21,138	1,989	26,972
$100,000 under $200,000	2,429	348,028	342,645	3,587	30,465	28,831	2,355	69,268	2,251	323,168	317,994	3,291	27,186	32,306	2,177	62,199
$200,000 under $500,000	1,697	521,256	512,654	4,663	50,822	47,915	1,638	89,383	1,602	487,914	479,962	4,393	46,663	48,738	1,542	82,088
$500,000 or more	360	322,550	313,905	2,266	37,728	20,979	354	52,007	332	299,850	291,849	2,141	34,366	21,622	327	48,218
Receipts not reported	(2)	(2)	-	(2)	(2)	(2)	-	-	(2)	(2)	-	(2)	(2)	(2)	-	-
Eating and drinking places																
Total	37,157	2,308,466	2,274,887	56,989	409,819	246,624	27,510	51,308	29,551	2,059,339	2,028,743	47,863	356,697	267,312	22,551	43,842
Under $5,000	2,196	6,907	6,354	281	831	[1]1,472	1,011	441	963	3,321	3,141	135	217	608	395	119
$5,000 under $10,000	2,707	19,913	19,583	871	2,062	531	1,515	1,105	1,595	11,925	11,812	346	585	2,291	824	644
$10,000 under $25,000	7,679	136,488	134,262	4,477	15,308	13,028	5,063	4,014	5,701	103,848	102,212	2,828	8,683	16,847	3,825	2,756
$25,000 under $50,000	10,642	396,839	389,817	10,210	45,641	49,319	8,144	8,624	8,831	330,072	324,096	7,610	34,079	54,351	6,852	7,001
$50,000 under $100,000	8,109	576,298	569,500	14,656	86,607	73,124	6,865	13,938	7,339	521,066	514,491	12,965	74,398	76,387	6,169	12,180
$100,000 under $200,000	4,012	570,887	564,876	12,852	114,224	55,922	3,543	10,526	3,617	516,770	510,933	11,584	102,022	58,706	3,173	9,291
$200,000 under $500,000	1,339	392,660	389,569	8,755	88,644	39,309	1,160	7,893	1,299	380,584	377,539	8,335	85,674	39,826	1,124	7,433
$500,000 or more	227	208,470	200,926	4,633	56,502	17,516	208	4,767	206	191,753	184,519	4,060	51,039	18,296	189	4,418
Receipts not reported	247	4	-	254	-	[1]653	-	-	-	-	-	-	-	-	-	-
Drug stores and proprietary stores																
Total	6,380	1,009,463	997,406	9,987	106,708	101,955	5,935	171,273	5,706	956,228	944,791	9,300	100,185	104,597	5,335	157,676
Under $5,000	(2)	(2)	(2)	(2)	-	(2)	-	-	(2)	(2)	(2)	-	-	(2)	-	-
$5,000 under $10,000	(2)	(2)	(2)	-	(2)	(2)	(2)	(2)	(2)	(2)	(2)	-	(2)	(2)	247	2,451
$10,000 under $25,000	271	6,276	5,181	148	344	1,136	247	3,247	247	5,931	4,836	120	278	1,349		
$25,000 under $50,000	543	21,485	21,217	170	1,928	985	444	6,622	370	13,956	13,912	117	908	1,774	271	4,547
$50,000 under $100,000	1,338	108,299	106,068	1,094	10,799	10,912	1,313	24,126	1,086	89,581	87,408	821	8,351	11,689	1,061	18,019
$100,000 under $200,000	2,522	367,268	363,342	4,065	36,009	40,867	2,399	61,651	2,399	352,318	348,431	3,915	34,730	41,250	2,276	59,228
$200,000 under $500,000	1,430	401,072	397,629	3,777	43,987	41,352	1,380	60,966	1,408	394,226	391,048	3,632	42,898	41,584	1,358	59,654
$500,000 or more	129	104,573	103,555	727	13,626	6,717	128	14,659	123	99,957	98,970	695	13,005	6,810	122	13,777
Receipts not reported	(2)	(2)	-	-	-	(2)	-	-	(2)	(2)	-	-	-	(2)	-	-
Other retail trade																
Total	36,940	3,101,348	3,059,998	44,145	231,100	287,523	28,968	408,446	27,805	2,852,650	2,815,007	37,856	204,346	309,429	22,701	361,993
Under $5,000	5,970	13,028	12,123	785	532	[1]2,297	3,484	6,298	2,654	6,347	6,028	200	109	1,657	1,411	1,783
$5,000 under $10,000	3,330	25,908	24,688	1,175	1,013	1,700	2,165	6,278	2,116	16,347	15,644	590	411	3,681	1,327	2,792
$10,000 under $25,000	5,645	98,120	96,217	2,676	5,832	9,719	4,165	20,900	4,136	71,446	70,323	1,790	3,021	13,410	3,124	14,247
$25,000 under $50,000	6,092	224,303	220,793	4,533	16,608	27,401	5,101	39,225	4,632	172,688	169,451	3,026	10,819	31,856	3,942	29,694
$50,000 under $100,000	6,584	465,148	460,546	8,037	36,809	58,046	5,686	70,846	5,917	418,636	414,182	6,830	31,327	61,591	5,142	64,095
$100,000 under $200,000	5,125	720,702	708,890	10,304	53,894	81,830	4,779	92,635	4,754	670,452	658,864	9,666	48,363	84,344	4,408	84,284
$200,000 under $500,000	3,053	901,072	889,621	10,976	69,510	77,542	2,878	109,555	2,927	866,226	855,383	10,501	66,085	78,338	2,761	105,496
$500,000 or more	647	653,006	647,120	5,538	46,902	34,033	611	62,563	620	630,463	625,132	5,253	44,211	34,536	585	59,602
Receipts not reported	493	61	-	121	-	[1]451	(2)	(2)	(2)	(2)	-	-	-	(2)	-	-

Footnotes at end of table.

Table 3.3—NUMBER OF PARTNERSHIPS, RECEIPTS, DEPRECIATION, PAYROLL, NET PROFIT, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued.

Industry and size of business receipts	Partnerships with and without net profit								Partnerships with net profit							
	Number of partnerships	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Payroll (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Inventory, end-of-year: Number of partnerships	Inventory, end-of-year: Amount (Thousand dollars)	Number of partnerships	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Payroll (Thousand dollars)	Net profit (Thousand dollars)	Inventory, end-of-year: Number of partnerships	Inventory, end-of-year: Amount (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
FINANCE, INSURANCE, AND REAL ESTATE																
Total	268,563	8,376,031	7,742,442	1,131,079	977,840	980,204	1,581	61,957	164,279	6,341,078	5,816,565	490,570	817,698	1,780,963	1,171	53,285
Under $5,000	110,265	213,172	193,438	55,989	1,347	[1]57,175	396	4,765	62,388	136,212	121,718	20,854	324	63,452	272	1,939
$5,000 under $10,000	40,577	292,989	274,170	61,491	3,804	49,117	271	2,802	30,424	219,823	203,955	34,538	1,884	93,368	419	10,020
$10,000 under $25,000	45,064	716,899	666,394	146,338	16,240	148,126	271	7,789	33,821	537,089	496,214	79,677	10,355	227,507		
$25,000 under $50,000	24,215	857,691	810,288	148,448	38,333	182,164	296	5,537	18,617	656,370	616,282	82,445	28,802	257,310	346	7,313
$50,000 under $100,000	14,456	1,002,833	954,137	181,812	65,578	172,303	268	23,457	10,232	701,641	660,867	74,322	50,123	253,439		
$100,000 under $200,000	8,515	1,190,364	1,123,208	228,788	106,814	108,354			5,469	754,267	696,897	84,112	72,080	221,298	114	18,253
$200,000 under $500,000	3,851	1,166,648	1,114,389	185,582	111,530	104,270			2,488	758,403	720,273	56,872	77,645	212,416		
$500,000 or more	1,099	2,935,435	2,606,418	120,384	632,903	370,593	30	17,045	841	2,577,273	2,300,359	57,750	576,485	452,173	19	15,760
Receipts not reported	20,521	-	-	2,247	1,291	[1]97,548	[2]	[2]	-	-	-	-	-	-	-	-
Finance																
Total	42,450	2,760,259	2,398,726	27,849	621,250	496,555	[2]	[2]	23,089	2,586,055	2,266,643	21,993	578,560	626,222	[2]	[2]
Under $5,000	20,774	21,455	16,307	766	67	[1]6,150	-	-	13,955	17,565	13,217	355	29	13,445	-	-
$5,000 under $10,000	2,393	17,417	14,189	467	224	4,925	-	-	2,019	14,638	11,883	199	30	10,787	-	-
$10,000 under $25,000	2,883	47,879	37,365	2,494	1,359	15,106	[2]	[2]	2,505	42,142	32,826	1,263	877	28,561	-	-
$25,000 under $50,000	1,792	63,747	55,111	1,962	4,548	22,240	[2]	[2]	1,643	58,786	50,566	1,693	3,397	31,210	[2]	[2]
$50,000 under $100,000	1,101	79,754	68,257	3,064	9,012	33,126	[2]	[2]	999	73,172	62,260	1,489	7,548	40,475	[2]	[2]
$100,000 under $200,000	1,101	159,571	131,466	6,111	16,993	62,886	-	-	1,025	149,559	122,706	5,703	16,729	66,213	-	-
$200,000 under $500,000	533	170,896	159,150	1,347	20,717	76,613	-	-	507	162,450	152,258	1,310	18,519	78,287	-	-
$500,000 or more	480	2,199,540	1,916,881	11,210	567,792	325,291	[2]	[2]	436	2,067,743	1,820,927	9,981	531,431	357,244	[2]	[2]
Receipts not reported	11,393	-	-	428	538	[1]37,482	-	-	-	-	-	-	-	-	-	-
Insurance Agents, Brokers, and Service																
Total	10,712	685,876	674,505	7,145	93,946	213,686	[2]	[2]	9,589	655,004	644,011	6,758	86,774	215,500	[2]	[2]
Under $5,000	1,533	3,567	3,549	41	211	1,484	-	-	1,236	3,141	3,132	32	93	2,096	-	-
$5,000 under $10,000	1,436	10,593	10,366	198	896	4,282	-	-	1,189	8,658	8,432	171	554	4,577	-	-
$10,000 under $25,000	2,099	34,482	33,547	713	3,119	17,964	-	-	1,902	31,714	31,039	619	2,656	18,140	-	-
$25,000 under $50,000	2,320	87,088	85,002	1,440	11,152	40,718	-	-	2,197	82,547	80,461	1,370	10,783	40,800	-	-
$50,000 under $100,000	1,832	126,868	125,592	1,837	18,300	53,988	-	-	1,783	124,221	122,945	1,813	17,600	54,067	-	-
$100,000 under $200,000	863	118,778	117,108	1,457	21,483	35,500	-	-	764	103,956	102,297	1,346	17,677	35,947	-	-
$200,000 under $500,000	439	136,931	136,033	926	21,290	32,879	-	-	429	133,962	133,077	915	20,042	32,941	-	-
$500,000 or more	91	167,569	163,308	493	17,495	26,916	[2]	[2]	90	166,805	162,628	492	17,369	26,932	[2]	[2]
Receipts not reported	[2]	-	-	[2]	-	[2]	-	-	-	-	-	-	-	-	-	-
Real Estate																
Total	215,401	4,929,896	4,669,211	1,096,085	262,644	269,963	1,525	54,568	131,601	3,100,019	2,905,911	461,819	152,364	939,241	1,140	46,054
Under $5,000	87,958	188,150	173,582	55,182	1,069	[1]52,509	396	4,765	47,197	115,506	105,369	20,467	202	47,911	272	1,939
$5,000 under $10,000	36,747	264,979	249,615	60,826	2,684	39,910	271	2,802	27,216	196,527	183,640	34,168	1,300	78,004	419	10,020
$10,000 under $25,000	40,083	634,538	595,482	143,131	11,762	115,056	247	7,712	29,414	463,233	432,349	77,795	6,822	180,806		
$25,000 under $50,000	20,103	706,856	670,175	145,046	22,633	119,206	271	5,512	14,778	515,037	485,255	79,382	14,622	185,300	321	7,280
$50,000 under $100,000	11,523	796,211	760,288	176,911	38,266	85,189	267	23,449	7,450	504,248	475,662	71,020	24,975	158,897		
$100,000 under $200,000	6,551	912,015	874,634	221,220	68,338	9,968			3,679	500,752	471,894	77,063	37,674	119,138	114	18,253
$200,000 under $500,000	2,879	858,821	819,206	183,309	69,523	[1]5,222			1,552	461,991	434,938	54,647	39,084	101,188		
$500,000 or more	528	568,326	526,229	108,681	47,616	18,386	24	9,766	315	342,725	316,804	47,277	27,685	67,997	14	8,562
Receipts not reported	9,030	-	-	1,779	753	[1]60,021	[2]	[2]	-	-	-	-	-	-	-	-
Real estate operators (except developers) and lessors of buildings																
Total	172,925	4,098,989	3,963,833	1,043,132	201,076	107,629	441	5,999	103,274	2,422,844	2,329,610	432,310	104,162	654,767	235	4,245
Under $5,000	69,305	153,922	146,469	49,746	760	[1]41,386	[2]	[2]	35,248	90,059	85,136	18,808	150	32,244	[2]	[2]
$5,000 under $10,000	30,539	219,577	211,446	56,792	1,491	23,833	[2]	[2]	21,904	157,572	151,349	31,614	722	56,304	[2]	[2]
$10,000 under $25,000	33,894	535,269	511,499	134,994	9,014	72,841	[2]	[2]	24,044	376,151	357,658	73,047	4,735	131,927	[2]	[2]
$25,000 under $50,000	16,949	595,876	573,759	138,803	15,873	81,886	[2]	[2]	12,128	422,356	404,047	75,552	9,546	138,373	[2]	[2]
$50,000 under $100,000	9,455	657,730	635,748	171,884	26,402	36,844	[2]	[2]	5,646	384,454	367,651	67,625	14,329	108,583	[2]	[2]
$100,000 under $200,000	5,610	784,416	768,861	211,438	52,722	[1]8,734	[2]	[2]	2,944	402,538	391,773	71,295	25,470	85,867	-	-
$200,000 under $500,000	2,389	707,610	694,863	177,265	59,005	[1]38,806	[2]	[2]	1,133	335,537	331,042	49,737	29,395	58,680	[2]	[2]
$500,000 or more	412	444,589	421,188	101,052	35,666	3,152	[2]	[2]	226	254,177	240,954	44,632	19,815	42,789	[2]	[2]
Receipts not reported	4,373	-	-	1,158	143	[1]22,001	[2]	[2]	-	-	-	-	-	-	-	-

Footnotes at end of table.

Table 3.3—NUMBER OF PARTNERSHIPS, RECEIPTS, DEPRECIATION, PAYROLL, NET PROFIT, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

Industry and size of business receipts	Partnerships with and without net profit								Partnerships with net profit							
	Number of partnerships	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Payroll (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Inventory, end-of-year		Number of partnerships	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Payroll (Thousand dollars)	Net profit (Thousand dollars)	Inventory, end-of-year	
							Number of partnerships	Amount (Thousand dollars)							Number of partnerships	Amount (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
FINANCE, INSURANCE, AND REAL ESTATE—Continued																
Real Estate--Continued																
Other real estate																
Total	42,475	830,907	705,378	52,953	61,568	162,334	1,084	48,569	28,328	677,175	576,301	29,509	48,202	284,474	905	41,809
Under $5,000	18,653	34,228	27,113	5,436	309	[1]11,123	322	4,543	11,949	25,447	20,233	1,659	52	15,667	223	1,736
$5,000 under $10,000	6,209	45,402	38,169	4,034	1,193	16,077	370	10,157	5,312	38,955	32,291	2,554	578	21,700	345	9,707
$10,000 under $25,000	6,189	99,269	83,983	8,137	2,748	42,215			5,370	87,082	74,691	4,748	2,087	48,879		
$25,000 under $50,000	3,154	110,980	96,416	6,243	6,760	37,320	247	7,564	2,649	92,681	81,208	3,830	5,076	46,927	(2)	(2)
$50,000 under $100,000	2,068	138,481	124,540	5,027	11,864	48,345			1,804	119,794	108,011	3,395	10,646	50,314	(2)	(2)
$100,000 under $200,000	941	127,599	105,773	9,782	15,616	18,702	114	17,093	735	98,214	80,121	5,768	12,204	33,271	109	15,734
$200,000 under $500,000	490	151,211	124,343	6,044	10,518	33,584			419	126,454	103,896	4,910	9,689	42,508		
$500,000 or more	116	123,737	105,041	7,629	11,950	15,234	7	9,104	89	88,548	75,850	2,645	7,870	25,208	6	8,033
Receipts not reported	4,657	-	-	621	610	[1]38,020	(2)	(2)	-	-	-	-	-	-	-	-
SERVICES																
Total	172,384	13,842,881	13,659,823	442,327	3,222,957	4,924,450	28,224	114,588	141,903	12,907,018	12,745,224	315,772	2,974,971	5,072,406	23,071	102,582
Under $5,000	25,561	65,210	58,332	10,178	7,014	[1]5,347	2,226	1,837	14,305	41,928	36,332	2,911	2,363	18,609	1,037	940
$5,000 under $10,000	16,726	125,704	122,558	12,400	11,571	26,828	2,568	1,919	12,403	93,972	92,198	5,675	6,520	37,445	1,853	1,226
$10,000 under $25,000	33,607	570,779	560,574	35,920	72,255	163,420	6,241	10,024	27,941	480,772	472,414	24,960	53,635	179,385	4,958	7,608
$25,000 under $50,000	29,072	1,055,681	1,038,046	51,630	176,175	322,435	7,134	14,976	26,005	944,619	929,561	37,323	146,877	341,110	6,320	13,359
$50,000 under $100,000	28,370	2,063,089	2,032,226	80,542	387,872	764,285	5,387	27,714	26,198	1,907,791	1,878,342	64,355	347,470	781,431	4,696	24,603
$100,000 under $200,000	22,688	3,174,748	3,149,176	77,397	623,226	1,391,386	3,028	22,785	21,847	3,052,823	3,028,731	64,659	587,255	1,402,216	2,831	21,780
$200,000 under $500,000	10,592	3,108,652	3,080,058	67,498	727,004	1,222,277	1,324	17,234	9,980	2,924,211	2,897,929	52,204	674,883	1,235,363	1,133	16,558
$500,000 or more	2,578	3,666,426	3,618,853	104,302	1,214,575	1,043,535	291	18,063	2,408	3,450,312	3,409,717	63,505	1,155,626	1,068,870	244	16,508
Receipts not reported	3,191	12,592	-	2,460	3,265	[1]4,369	(2)	(2)	817	10,590	-	180	342	7,977	-	-
Hotels, Rooming Houses, Camps, and Other Lodging Places																
Total	12,332	757,543	729,718	94,822	149,994	48,872	1,984	5,266	7,493	533,921	514,931	54,929	94,719	88,360	1,485	3,344
Under $5,000	2,329	5,246	5,040	1,837	561	[1]5,717	(2)	(2)	741	2,177	2,127	326	52	769		
$5,000 under $10,000	1,603	12,545	11,837	2,853	922	31	(2)	(2)	888	7,327	6,703	1,123	498	1,665	296	257
$10,000 under $25,000	2,355	39,763	38,774	7,119	4,041	3,111	296	283	1,584	27,477	27,058	3,858	2,260	5,895		
$25,000 under $50,000	2,059	77,767	73,871	11,058	9,506	9,578	469	378	1,589	60,545	57,805	7,763	5,968	14,461	419	316
$50,000 under $100,000	2,122	153,327	150,179	23,462	24,621	11,242	567	1,198	1,530	110,422	107,652	13,069	16,172	19,050	444	757
$100,000 under $200,000	795	111,889	108,048	13,144	18,013	17,930	(2)	(2)	696	96,894	93,379	10,250	15,132	18,434	(2)	(2)
$200,000 under $500,000	493	144,849	138,627	17,714	32,908	7,044	201	976	295	83,600	78,959	8,734	16,198	13,509	105	566
$500,000 or more	157	211,979	203,342	17,504	59,422	6,466	81	1,734	96	145,348	141,248	9,799	38,439	14,463	49	868
Receipts not reported	419	178	-	131	-	[1]813	-	-	(2)	(2)	-	(2)	-	(2)	-	-
Personal Services																
Total	32,266	1,182,157	1,170,259	57,395	313,734	248,138	7,459	19,957	27,104	1,082,965	1,072,206	49,738	284,038	257,922	6,494	18,583
Under $5,000	4,307	13,391	11,413	1,497	1,497	1,965	370	125	2,679	9,446	7,654	438	1,003	3,862	(2)	(2)
$5,000 under $10,000	5,135	39,309	38,874	2,191	3,312	13,571	914	324	4,321	33,520	33,170	1,463	2,330	14,510	816	297
$10,000 under $25,000	10,941	179,218	177,307	9,701	28,947	52,380	2,077	1,274	9,209	152,532	150,999	7,306	22,543	55,176	1,756	1,029
$25,000 under $50,000	5,930	205,407	203,851	10,165	55,553	46,689	1,679	2,668	5,289	184,454	182,950	8,491	48,788	48,926	1,408	2,351
$50,000 under $100,000	3,456	252,166	250,328	11,363	72,761	52,852	1,334	6,346	3,259	237,562	235,892	10,716	65,635	53,538	1,309	6,325
$100,000 under $200,000	1,714	230,616	228,954	11,021	64,423	45,352	800	5,283	1,615	216,891	215,353	10,304	61,387	45,605	726	4,649
$200,000 under $500,000	556	155,359	154,110	6,652	44,850	25,700	240	2,286	541	149,781	148,645	6,444	43,634	26,355	240	2,286
$500,000 or more	103	106,549	105,422	4,795	42,391	9,575	45	1,651	92	98,637	97,543	4,566	38,718	9,883	42	1,609
Receipts not reported	(2)	(2)	-	(2)	-	(2)	-	-	(2)	(2)	-	(2)	-	(2)	-	-
Laundries, laundry services, cleaning and dyeing plants																
Total	11,456	513,999	508,403	32,551	164,759	76,274	1,644	3,223	9,118	463,795	458,860	27,019	149,951	81,169	1,298	2,672
Under $5,000	1,411	3,827	3,475	954	316	[1]537	(2)	(2)	646	2,025	1,708	178	143	676	-	-
$5,000 under $10,000	1,679	12,753	12,568	1,317	890	2,602	(2)	(2)	1,283	9,982	9,800	755	523	3,216	(2)	(2)
$10,000 under $25,000	3,610	59,193	57,827	6,315	7,201	10,321	621	245	2,846	47,998	46,882	4,539	5,244	11,400	474	193
$25,000 under $50,000	2,002	72,880	71,991	5,418	15,813	15,455	370	139	1,781	65,454	64,583	4,391	13,907	16,227	271	124
$50,000 under $100,000	1,605	118,015	117,594	5,686	39,723	21,399	(2)	(2)	1,482	108,999	108,724	5,248	36,059	21,676		
$100,000 under $200,000	789	106,656	105,964	5,050	41,561	14,347	247	1,468	740	98,248	97,628	4,494	39,115	14,375	411	1,310
$200,000 under $500,000	218	62,995	62,407	3,791	25,646	6,724	(2)	(2)	208	59,766	59,285	3,585	24,430	7,357		
$500,000 or more	68	77,543	76,577	4,010	33,609	5,901	20	955	59	71,186	70,250	3,819	30,530	6,180	19	949
Receipts not reported	(2)	(2)	-	(2)	-	(2)	-	-	(2)	(2)	-	(2)	-	(2)	-	-

Footnotes at end of table.

Table 3.3—NUMBER OF PARTNERSHIPS, RECEIPTS, DEPRECIATION, PAYROLL, NET PROFIT, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

Industry and size of business receipts	Partnerships with and without net profit								Partnerships with net profit							
	Number of partnerships	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Payroll (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Inventory, end-of-year: Number of partnerships	Inventory, end-of-year: Amount (Thousand dollars)	Number of partnerships	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Payroll (Thousand dollars)	Net profit (Thousand dollars)	Inventory, end-of-year: Number of partnerships	Inventory, end-of-year: Amount (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
SERVICES—Continued																
Personal Services—Continued																
Beauty and barber shops																
Total	14,889	310,255	307,203	7,874	100,072	82,156	2,593	3,212	12,786	275,209	272,448	6,609	86,983	85,485	2,272	3,026
Under $5,000	2,205	7,894	6,311	390	1,062	2,245	(2)	(2)	1,638	6,318	4,846	226	775	2,621	(2)	(2)
$5,000 under $10,000	2,887	22,175	22,003	591	2,148	10,040	543	104	2,616	20,274	20,110	529	1,539	10,251	493	94
$10,000 under $25,000	6,073	97,987	97,593	2,491	19,179	36,740	838	329	5,229	84,771	84,503	2,045	15,113	38,071	715	215
$25,000 under $50,000	2,695	88,303	88,074	2,498	33,446	19,943	619	285	2,399	78,914	78,687	2,154	29,223	20,914	545	254
$50,000 under $100,000	789	55,841	55,380	1,293	24,955	9,218	321	1,950	715	50,253	49,814	1,084	21,493	9,627	296	1,929
$100,000 under $200,000	174	22,737	22,578	450	10,630	2,638	(2)	(2)	184	28,689	28,547	460	15,676	3,386	(2)	(2)
$200,000 under $500,000	42	15,318	15,264	161	8,652	1,345	(2)	(2)	6	5,990	5,941	111	3,164	615	(2)	(2)
$500,000 or more	(2)	-	-	-	-	(2)	-	-	-	-	-	-	-	-	-	-
Receipts not reported																
Other personal services																
Total	5,921	357,903	354,653	16,970	48,903	89,708	3,221	13,522	5,200	343,961	340,898	16,110	47,104	91,268	2,924	12,885
Under $5,000	691	1,670	1,627	153	119	257	(2)	(2)	396	1,103	1,100	34	85	565	(2)	(2)
$5,000 under $10,000	569	4,381	4,303	283	274	929	249	124	421	3,264	3,260	179	268	1,043	199	107
$10,000 under $25,000	1,258	22,038	21,887	895	2,567	5,319	617	700	1,134	19,763	19,614	722	2,186	5,705	567	621
$25,000 under $50,000	1,233	44,224	43,786	2,249	6,294	11,291	690	2,244	1,110	40,086	39,680	1,946	5,658	11,785	592	1,973
$50,000 under $100,000	1,062	78,310	77,354	4,384	8,083	22,235	840	4,279	1,062	78,310	77,354	4,384	8,083	22,235	840	4,279
$100,000 under $200,000	751	101,223	100,412	5,521	12,232	28,367	529	3,619	726	98,670	97,891	5,395	11,642	28,575	504	3,448
$200,000 under $500,000	304	83,648	82,990	2,816	14,158	18,245	175	2,037	299	81,299	80,647	2,814	14,158	18,267	175	2,037
$500,000 or more	28	22,404	22,294	669	5,176	3,060	23	454	27	21,461	21,352	636	5,024	3,088	22	419
Receipts not reported	(2)	(2)	-	-	-	(2)	-	-	(2)	(2)	-	-	-	(2)	-	-
Business Services																
Total	20,118	895,217	874,395	81,099	181,153	158,651	1,831	7,962	14,832	796,718	779,206	35,426	160,853	189,476	1,430	7,224
Under $5,000	5,788	15,195	12,507	3,177	1,149	846	204	62	3,290	10,397	7,830	893	379	4,694		
$5,000 under $10,000	2,602	19,192	18,531	3,422	1,571	3,585	(2)	(2)	1,838	13,744	13,267	1,338	808	5,534	403	720
$10,000 under $25,000	3,897	64,488	63,086	5,788	7,931	17,877	352	1,194	3,156	52,820	51,773	3,958	5,278	20,258		
$25,000 under $50,000	3,182	116,125	114,258	10,876	18,042	32,010	419	1,214	2,762	99,893	98,088	4,739	14,886	35,436	419	1,214
$50,000 under $100,000	1,907	131,040	128,561	8,588	24,045	37,105	271	555	1,807	123,863	121,402	8,417	21,741	38,116	247	525
$100,000 under $200,000	1,167	149,181	148,093	9,774	37,891	24,853	247	1,022	1,092	140,108	139,209	4,908	36,362	29,475	(2)	(2)
$200,000 under $500,000	513	148,240	146,439	6,310	35,948	23,605	129	2,130	463	135,154	133,415	5,465	31,297	24,206	105	2,092
$500,000 or more	194	245,903	242,920	31,544	54,397	18,568	35	1,688	178	216,746	214,222	5,671	50,102	28,315	35	1,688
Receipts not reported	868	5,853	-	1,620	179	202	-	-	247	3,993	-	37	-	3,442	-	-
Automobile Parking, Repair, and Services																
Total	17,130	733,548	719,100	31,635	110,526	119,292	6,937	31,608	13,813	654,302	641,431	25,592	95,447	127,496	5,853	28,543
Under $5,000	2,663	7,115	6,842	1,384	263	76	395	431	1,504	4,500	4,266	521	110	1,755	(2)	(2)
$5,000 under $10,000	1,634	12,879	11,895	1,541	708	2,115	371	360	1,165	8,828	8,735	604	328	3,098	248	304
$10,000 under $25,000	4,436	78,520	77,463	2,990	5,019	21,881	1,338	1,556	3,741	67,651	66,625	2,529	4,157	22,880	1,165	1,278
$25,000 under $50,000	4,420	157,662	155,420	4,933	15,384	33,955	2,471	6,199	3,877	138,323	136,119	4,298	11,232	35,238	2,175	5,390
$50,000 under $100,000	2,251	159,834	155,891	8,555	25,920	25,840	1,265	8,468	1,979	140,477	136,633	7,526	22,058	27,921	1,017	7,447
$100,000 under $200,000	1,239	174,762	172,291	5,319	37,350	21,942	839	8,358	1,165	164,206	161,776	4,662	34,393	22,362	815	8,101
$200,000 under $500,000	317	95,585	94,837	2,411	19,724	10,207	231	3,340	297	90,178	89,506	2,083	17,995	10,438	211	3,270
$500,000 or more	46	45,887	44,461	4,451	5,905	2,809	28	2,896	37	38,842	37,771	3,318	4,921	3,225	25	2,494
Receipts not reported	(2)	(2)	-	(2)	(2)	(2)	-	-	(2)	(2)	-	(2)	(2)	(2)	-	-
Amusement and Recreation Services																
Total	13,862	707,748	676,263	59,166	136,093	69,209	3,036	8,547	8,672	542,526	514,622	38,962	103,634	98,475	2,102	6,797
Under $5,000	4,203	10,254	9,181	1,422	1,332	[1]2,758	345	319	1,958	5,770	5,087	380	445	2,347		
$5,000 under $10,000	1,954	14,033	13,906	1,388	1,506	[1]329	395	223	1,091	7,827	7,816	526	536	2,425	370	318
$10,000 under $25,000	2,448	41,891	38,543	4,682	5,321	4,165	525	407	1,832	32,085	29,184	2,715	3,094	8,001	377	255
$25,000 under $50,000	1,855	70,289	66,906	5,375	10,011	10,942	666	1,113	1,510	57,502	54,673	3,635	7,100	14,517	518	846
$50,000 under $100,000	1,335	93,453	87,958	7,347	17,474	10,707	519	2,160	1,039	72,703	67,783	4,117	13,360	13,403	396	1,531
$100,000 under $200,000	657	94,811	93,058	8,273	18,467	14,829	375	1,116	557	77,989	76,320	6,283	14,282	16,517	301	1,039
$200,000 under $500,000	477	144,435	140,252	7,862	31,268	15,115	149	2,591	386	117,533	113,544	4,466	25,907	18,302	109	2,446
$500,000 or more	143	237,882	226,459	22,356	50,714	17,399	38	582	101	170,429	160,215	16,816	38,910	22,487	31	362
Receipts not reported	789	700	-	461	-	[1]861	(2)	(2)	(2)	(2)	-	(2)	-	(2)	-	-

Footnotes at end of table.

Table 3.3—NUMBER OF PARTNERSHIPS, RECEIPTS, DEPRECIATION, PAYROLL, NET PROFIT, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued.

Industry and size of business receipts	Partnerships with and without net profit								Partnerships with net profit							
	Number of partnerships	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Payroll (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Inventory, end-of-year		Number of partnerships	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Payroll (Thousand dollars)	Net profit (Thousand dollars)	Inventory, end-of-year	
							Number of partnerships	Amount (Thousand dollars)							Number of partnerships	Amount (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
SERVICES—Continued																
Medical Services																
Total	22,983	3,235,075	3,213,866	44,243	627,139	1,663,578	1,239	4,217	21,302	3,130,113	3,110,214	39,866	585,413	1,674,775	1,134	3,763
Under $5,000	922	2,473	2,101	314	1,068	[1]1,000	(2)	(2)	592	1,425	1,342	56	46	828	(2)	(2)
$5,000 under $10,000	646	4,654	4,629	182	725	984	(2)	(2)	498	3,698	3,674	78	140	2,105	(2)	(2)
$10,000 under $25,000	1,851	31,650	31,539	1,521	5,457	11,736	(2)	(2)	1,555	25,692	25,603	980	3,411	12,161	(2)	(2)
$25,000 under $50,000	2,369	89,746	88,733	2,405	17,180	35,201	296	650	2,197	82,154	81,740	1,991	13,501	37,329	296	650
$50,000 under $100,000	5,208	402,394	396,608	8,124	60,165	211,076	345	1,436	4,962	384,454	378,683	7,805	54,902	211,591	345	1,436
$100,000 under $200,000	7,747	1,108,611	1,103,557	13,657	167,801	662,771	224	360	7,623	1,091,874	1,086,836	12,497	161,008	663,481	224	360
$200,000 under $500,000	3,468	1,004,811	1,001,628	12,898	190,101	550,473	124	714	3,343	967,669	964,744	11,623	177,713	551,465	119	712
$500,000 or more	526	588,711	585,071	5,033	183,283	192,811	28	550	508	571,138	567,592	4,836	174,686	193,806	26	525
Receipts not reported	247	2,025	-	109	1,359	[1]474	-	-	(2)	(2)	-	-	-	(2)	-	-
Offices of physicians and surgeons																
Total	14,916	2,429,586	2,416,990	23,835	409,965	1,396,262	224	767	14,315	2,390,825	2,378,581	22,981	398,104	1,401,756	224	767
Under $5,000	419	1,004	947	197	633	[1]921	(2)	(2)	321	731	728	3	17	526	(2)	(2)
$5,000 under $10,000	252	1,829	1,822	42	569	259	-	-	(2)	(2)	(2)	(2)	(2)	(2)	-	-
$10,000 under $25,000	690	12,304	12,235	605	1,773	5,812	-	-	617	10,767	10,700	301	1,286	6,046	-	-
$25,000 under $50,000	766	30,216	29,965	442	3,782	18,051	-	-	717	28,227	27,976	417	3,381	18,325	-	-
$50,000 under $100,000	3,137	244,100	241,203	2,941	29,064	148,888	(2)	(2)	3,038	236,325	233,443	2,911	28,070	148,972	(2)	(2)
$100,000 under $200,000	6,359	911,254	907,519	8,588	123,360	577,181	139	520	6,285	903,065	899,330	8,545	120,306	577,497	139	520
$200,000 under $500,000	2,808	807,392	804,686	7,936	133,650	483,971	11	198	2,753	791,321	788,870	7,838	129,824	484,212	11	198
$500,000 or more	386	421,471	418,613	2,980	116,115	165,032	-	-	383	418,895	416,047	2,966	115,168	165,114	-	-
Receipts not reported	(2)	(2)	-	(2)	(2)	(2)	-	-	-	-	-	-	-	-	-	-
Other medical services																
Total	8,067	805,489	796,876	20,408	217,174	267,316	1,016	3,450	6,987	739,288	731,633	16,885	187,309	273,019	910	2,996
Under $5,000	503	1,469	1,154	117	435	[1]79	-	-	271	694	614	53	29	302	-	-
$5,000 under $10,000	395	2,825	2,807	140	156	725	(2)	(2)	296	2,204	2,187	78	88	1,041	(2)	(2)
$10,000 under $25,000	1,160	19,346	19,304	916	3,684	5,924	(2)	(2)	939	14,925	14,903	679	2,125	6,115	(2)	(2)
$25,000 under $50,000	1,603	59,530	58,768	1,963	13,398	17,150	296	650	1,480	53,927	53,764	1,574	10,120	19,004	296	650
$50,000 under $100,000	2,071	158,294	155,405	5,183	31,101	62,188	296	1,409	1,923	148,129	145,240	4,894	26,832	62,619	296	1,409
$100,000 under $200,000	1,388	197,357	196,038	5,069	44,441	85,590	210	554	1,339	188,809	187,506	3,952	40,702	85,984	205	552
$200,000 under $500,000	659	197,419	196,942	4,962	56,451	66,502	17	352	590	176,348	175,874	3,785	47,895	67,253	15	327
$500,000 or more	140	167,240	166,458	2,053	67,168	27,779	-	-	125	152,243	151,545	1,870	59,518	28,692	-	-
Receipts not reported	(2)	(2)	-	(2)	(2)	(2)			(2)	(2)	-	-	-	(2)		
Legal Services																
Total	25,011	3,367,301	3,337,238	39,829	678,370	1,801,846	-	-	23,821	3,311,267	3,282,098	39,040	665,398	1,805,946	-	-
Under $5,000	1,016	1,989	1,959	45	276	68	-	-	769	1,629	1,623	32	88	916	-	-
$5,000 under $10,000	702	5,390	5,326	219	827	2,161	-	-	578	4,414	4,354	122	525	2,388	-	-
$10,000 under $25,000	2,349	43,131	42,154	999	6,439	20,585	-	-	2,127	39,702	38,739	932	5,520	21,104	-	-
$25,000 under $50,000	4,627	172,727	170,092	3,392	24,235	90,755	-	-	4,499	167,888	165,255	3,300	23,190	90,944	-	-
$50,000 under $100,000	6,749	490,553	484,385	7,010	71,302	281,083	-	-	6,601	480,709	474,615	6,882	70,058	281,192	-	-
$100,000 under $200,000	5,751	799,783	791,614	10,151	134,257	436,528	-	-	5,652	784,748	777,276	9,988	131,004	437,325	-	-
$200,000 under $500,000	2,827	831,959	825,531	8,078	173,948	430,782	-	-	2,753	810,466	804,059	7,858	168,200	431,566	-	-
$500,000 or more	841	1,021,711	1,016,177	9,926	266,813	540,511	-	-	841	1,021,711	1,016,177	9,926	266,813	540,511	-	-
Receipts not reported	(2)	(2)	-	(2)	(2)	(2)	-	-	-	-	-	-	-	-	-	-
Other Services																
Total	28,682	2,964,292	2,938,984	34,138	1,025,948	814,864	5,739	37,031	24,866	2,855,206	2,830,516	32,219	985,469	829,956	4,573	34,328
Under $5,000	4,331	9,547	9,289	502	868	1,173	790	786	2,772	6,584	6,403	265	240	3,438	271	248
$5,000 under $10,000	2,449	17,702	17,560	604	2,000	4,710	543	554	2,024	14,614	14,479	421	1,355	5,720	345	430
$10,000 under $25,000	5,331	92,118	91,708	3,120	9,100	31,685	1,531	5,161	4,738	82,813	82,433	2,682	7,372	33,910	1,283	4,262
$25,000 under $50,000	4,628	165,958	164,915	3,426	26,264	63,305	1,134	2,754	4,282	153,860	152,931	3,106	22,212	64,259	1,085	2,592
$50,000 under $100,000	5,342	380,322	378,316	6,093	91,584	134,380	1,086	7,551	5,021	357,601	355,682	5,823	83,544	136,620	938	6,582
$100,000 under $200,000	3,618	505,095	503,561	6,058	145,024	167,181	371	6,066	3,446	480,113	478,582	5,767	133,687	169,017	371	6,066
$200,000 under $500,000	1,942	583,414	578,634	5,573	198,257	159,351	249	5,197	1,902	569,830	565,057	5,531	193,933	159,522	244	5,186
$500,000 or more	568	1,207,804	1,195,001	8,693	551,650	255,396	36	8,962	555	1,187,461	1,174,949	8,573	543,037	256,180	36	8,962
Receipts not reported	473	2,332	-	69	1,201	[2]2,317	-	-	(2)	(2)	-	(2)	(2)	(2)	-	-

[1]Net loss exceeds net profit. [2]Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

NOTE: Estimates for "Contractors not allocable," "Wholesale and retail trade not allocable," and "Nature of business not allocable" are not shown separately because of high sampling variability. However, the data are included in the appropriate totals. Estimates are rounded and may not add to totals. See text for explanatory statements and "Description of the Samples and Limitations of the Data."
For "Finance, insurance, and real estate," data are distributed by size of "Total receipts" rather than "Business receipts."

PARTNERSHIPS IN 27 STATES

Table 3.4—NUMBER OF PARTNERSHIPS, RECEIPTS, AND SELECTED DEDUCTION ITEMS, BY SELECTED INDUSTRIES

State and selected industry	Partnerships with and without net profit									Partnerships with net profit	
	Number of—		Receipts		Cost of goods sold	Payroll	Taxes	Depreciation	Net profit (less loss)	Number of partnerships	Net profit
	Partnerships	Partners	Total (Thousand dollars)	Business (Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)		(Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
UNITED STATES, TOTAL											
All industries	922,444	2,795,993	79,715,672	78,097,086	45,390,714	10,348,773	1,996,119	2,763,420	10,417,589	685,095	12,085,285
Agriculture, forestry, and fisheries	126,328	316,043	5,433,170	5,288,785	3,186,686	543,090	152,821	402,177	761,395	94,335	1,006,109
Farms	115,906	290,936	4,609,883	4,481,425	2,625,889	441,934	141,165	372,558	675,827	87,318	896,373
Field crop farms	40,242	106,313	1,543,104	1,495,561	695,577	155,809	52,797	143,226	349,727	33,753	393,960
Livestock farms	56,795	133,171	2,389,063	2,329,041	1,540,268	135,330	59,641	177,256	257,294	41,923	368,702
Other farms	18,869	51,452	677,716	656,823	390,044	150,795	28,727	52,076	68,806	11,641	133,711
Other agriculture, forestry, and fisheries	10,421	25,107	823,287	807,360	560,797	101,156	11,656	29,619	85,568	7,017	109,736
Mining	13,281	108,829	940,737	882,725	490,144	132,986	29,631	72,596	[1]10,420	7,925	145,609
Contract construction	56,028	122,350	7,829,375	7,735,941	6,072,439	1,344,983	115,630	139,615	738,326	47,064	810,060
Special trade contractors	35,984	77,439	2,665,989	2,647,871	1,766,124	648,968	57,845	63,052	415,085	31,029	437,596
Other construction	20,044	44,911	5,850,223	5,774,907	4,993,152	716,621	57,785	76,563	354,755	16,035	403,978
Manufacturing	36,310	88,200	6,141,972	6,076,178	4,349,215	1,282,878	114,664	134,075	615,097	28,867	673,025
Transportation, communication, electric, gas, and sanitary services	15,405	37,506	1,269,604	1,236,763	750,379	246,672	42,594	82,150	153,918	11,767	174,524
Wholesale and retail trade	230,905	526,129	35,799,122	35,391,936	27,158,296	2,580,612	499,261	360,266	2,242,177	186,584	2,400,927
Wholesale trade	29,140	72,170	11,245,045	11,136,023	9,377,258	561,264	110,975	78,594	503,359	23,578	535,924
Retail trade	199,478	448,598	24,253,141	23,957,372	17,571,378	1,992,332	382,706	277,708	1,712,265	161,226	1,836,793
General merchandise stores	9,822	24,101	1,206,591	1,187,959	861,875	88,670	19,015	20,751	82,834	7,610	89,953
Food stores	30,947	69,513	5,212,734	5,178,402	4,158,829	321,152	66,170	49,689	268,452	26,756	282,101
Automotive dealers and gasoline service stations	38,747	84,418	6,162,694	6,097,946	4,926,882	375,228	67,611	40,712	302,234	31,160	329,143
Apparel and accessory stores	12,806	29,377	1,466,869	1,442,204	957,820	139,234	21,753	14,511	141,573	10,801	148,529
Furniture, home furnishings, and equipment stores	12,973	29,938	1,519,836	1,489,483	1,005,330	143,737	25,638	15,756	131,397	10,374	143,970
Eating and drinking places	37,073	81,165	2,304,541	2,271,007	1,146,877	409,143	78,357	56,776	246,366	29,508	266,798
Other retail trade	57,110	130,086	6,379,876	6,290,371	4,513,765	515,168	104,162	79,513	539,409	45,016	576,299
Finance, insurance, and real estate	268,042	1,121,919	8,375,261	7,743,467	786,231	978,702	756,128	1,128,691	981,471	164,077	1,781,400
Finance	42,505	331,804	2,765,302	2,403,832	535,357	621,633	72,697	28,172	498,899	23,138	629,086
Insurance agents, brokers, and service	10,714	27,852	685,635	674,291	121,541	93,987	9,099	7,117	213,203	9,591	215,015
Real estate	214,823	762,263	4,924,324	4,665,344	129,333	263,082	674,332	1,093,402	269,369	131,348	937,299
Services	172,157	463,004	13,835,401	13,652,341	2,568,537	3,224,032	283,842	442,512	4,916,829	141,748	5,064,739
Hotels, rooming houses, camps, and other lodging places	12,301	37,294	753,233	725,836	277,678	149,661	49,019	94,120	47,926	7,487	87,674
Personal services	32,312	69,661	1,184,510	1,172,607	512,127	314,796	32,027	57,759	248,594	27,154	258,362
Laundries, laundry services, cleaning and dyeing plants	11,514	24,975	516,290	510,719	244,046	165,647	15,861	32,865	76,511	9,162	81,406
Beauty and barber shops	14,871	31,214	310,775	307,666	128,788	100,434	7,267	7,898	82,211	12,777	85,538
Other personal services	5,927	13,472	357,445	354,222	139,293	48,715	8,899	16,996	89,872	5,215	91,418
Business services	20,064	48,575	897,387	876,474	407,859	181,376	17,746	81,557	158,201	14,774	189,096
Automobile parking, repair, and services	17,093	37,835	734,984	720,307	399,676	110,893	17,608	31,680	119,507	13,785	127,694
Amusement and recreation services	13,790	49,770	707,234	675,761	303,646	136,202	22,875	59,248	68,589	8,620	97,878
Medical services	22,967	67,217	3,236,713	3,215,534	183,746	626,812	47,208	44,344	1,664,778	21,314	1,675,567
Offices of physicians and surgeons	14,867	44,713	2,426,020	2,413,471	25,240	409,016	27,928	23,729	1,395,398	14,284	1,400,709
Other medical services	8,100	22,504	810,693	802,063	158,506	217,796	19,280	20,615	269,380	7,030	274,858
Legal services	24,971	77,995	3,363,359	3,333,141	35,988	678,906	44,649	39,832	1,797,085	23,772	1,801,279
Other services	28,658	74,657	2,957,981	2,932,681	447,817	1,025,386	52,710	33,972	812,149	24,842	827,189
27 STATES, TOTAL											
All industries	785,839	2,348,203	68,683,411	67,265,989	38,817,750	9,152,812	1,741,440	2,360,350	8,957,312	582,092	10,416,997
Agriculture, forestry, and fisheries	101,508	253,018	4,252,771	4,140,410	2,519,461	444,254	120,531	305,105	577,943	74,751	780,265
Farms	92,856	232,286	3,577,795	3,478,034	2,063,893	357,335	110,472	281,992	506,778	69,053	686,957
Field crop farms	31,000	81,969	1,117,259	1,081,796	524,215	111,753	40,342	99,853	237,047	25,538	270,613
Livestock farms	44,734	103,196	1,842,712	1,796,549	1,181,729	105,469	43,485	135,038	211,830	33,123	297,598
Other farms	17,122	47,121	617,824	599,689	357,949	140,113	26,645	47,101	57,901	10,392	118,746
Other agriculture, forestry, and fisheries	8,652	20,732	674,976	662,376	455,568	86,919	10,059	23,113	71,165	5,698	93,308
Mining	9,265	62,061	825,037	771,568	435,521	120,929	25,985	65,709	[1]20,119	5,279	125,834
Contract construction	46,836	102,770	5,913,110	5,834,946	4,471,854	1,143,154	98,541	115,421	618,790	39,262	680,763
Special trade contractors	29,970	64,678	2,277,680	2,261,968	1,520,522	564,929	49,533	49,927	345,370	25,732	366,205
Other construction	16,865	38,092	3,635,430	3,572,978	2,951,332	578,225	49,008	65,494	273,420	13,530	314,558
Manufacturing	32,296	79,006	5,557,466	5,496,571	3,930,890	1,182,703	103,867	119,866	551,590	25,774	606,221
Transportation, communication, electric, gas, and sanitary services	13,117	32,264	1,137,862	1,110,715	677,352	227,272	37,842	68,451	135,937	10,139	154,581
Wholesale and retail trade	199,271	453,723	31,310,722	30,960,303	23,730,254	2,276,338	435,198	312,289	1,961,673	161,158	2,096,994
Wholesale trade	25,607	62,367	10,031,399	9,937,464	8,354,910	504,692	98,602	68,760	454,115	20,846	480,385
Retail trade	171,744	386,835	21,016,844	20,762,184	15,191,710	1,748,364	332,282	240,260	1,482,889	138,823	1,590,589
General merchandise stores	8,291	20,296	1,045,974	1,029,150	744,542	77,581	16,426	18,990	68,985	6,408	75,186
Food stores	26,768	60,234	4,530,968	4,502,278	3,607,234	287,040	56,988	43,903	232,069	23,075	244,032
Automotive dealers and gasoline service stations	32,580	71,284	5,273,310	5,217,376	4,215,784	322,629	57,971	33,740	258,798	26,343	281,712
Apparel and accessory stores	11,009	25,316	1,262,190	1,241,566	822,168	122,394	18,683	12,037	121,259	9,215	127,356
Furniture, home furnishings, and equipment stores	11,239	25,663	1,322,749	1,294,322	875,695	126,150	21,814	13,423	115,473	8,944	126,219
Eating and drinking places	32,644	71,661	2,039,600	2,013,045	1,012,687	358,227	70,374	50,117	220,658	26,140	237,218
Other retail trade	49,213	112,381	5,542,053	5,464,447	3,913,600	454,343	90,026	68,050	465,647	38,697	498,866
Finance, insurance, and real estate	232,513	953,789	7,460,012	6,890,070	737,977	868,346	668,603	985,970	861,233	141,801	1,561,298
Finance	36,090	273,984	2,535,096	2,201,526	521,603	551,432	66,365	24,709	441,736	19,276	559,512
Insurance agents, brokers, and service	9,623	24,436	619,636	609,207	108,876	82,068	8,267	6,523	192,192	8,600	193,980
Real estate	186,800	655,369	4,305,280	4,079,337	107,498	234,846	593,971	954,738	227,305	113,924	807,806
Services	147,765	401,656	12,146,317	11,983,089	2,289,008	2,875,816	249,427	386,279	4,255,166	121,718	4,385,952
Hotels, rooming houses, camps, and other lodging places	10,233	31,639	662,901	637,894	243,737	131,947	43,314	80,113	45,228	6,475	79,937
Personal services	27,389	59,373	1,040,879	1,030,419	453,180	283,189	28,197	50,575	213,137	23,014	221,525
Laundries, laundry services, cleaning and dyeing plants	9,869	21,404	458,275	453,289	216,016	149,373	14,035	29,134	67,835	7,903	71,757
Beauty and barber shops	12,623	26,580	269,287	266,519	113,961	89,809	6,325	6,765	68,858	10,830	71,847
Other personal services	4,897	11,389	313,317	310,611	123,203	44,007	7,837	14,676	76,444	4,281	77,921
Business services	18,009	43,620	807,082	788,025	367,959	167,195	16,052	69,727	142,856	13,277	170,130
Automobile parking, repair, and services	14,507	32,392	631,390	619,204	342,920	95,912	15,269	28,711	100,739	11,672	107,631
Amusement and recreation services	11,885	44,194	634,461	604,289	270,107	120,606	19,591	54,121	62,820	7,456	89,006
Medical services	19,995	59,202	2,856,949	2,839,565	171,587	561,773	41,806	38,898	1,449,831	18,462	1,459,219
Offices of physicians and surgeons	12,875	38,991	2,128,163	2,118,693	21,138	361,481	24,188	20,846	1,214,704	12,314	1,219,126
Other medical services	7,120	20,211	728,786	720,872	150,449	200,292	17,618	18,052	235,127	6,147	240,093
Legal services	21,358	66,493	2,859,978	2,835,067	31,052	581,205	38,154	34,300	1,523,422	20,378	1,527,230
Other services	24,389	64,743	2,652,677	2,628,626	408,466	933,989	47,044	29,834	717,133	20,985	731,274

Footnotes at end of table.

PARTNERSHIPS IN 27 STATES

Table 3.4—NUMBER OF PARTNERSHIPS, RECEIPTS, AND SELECTED DEDUCTION ITEMS, BY SELECTED INDUSTRIES—Continued

State and selected industry	Partnerships with and without net profit									Partnerships with net profit	
	Number of—		Receipts		Cost of goods sold	Payroll	Taxes	Depreciation	Net profit (less loss)	Number of partnerships	Net profit
	Partnerships	Partners	Total (Thousand dollars)	Business (Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)		(Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
ALABAMA											
All industries	11,016	29,812	1,312,187	1,293,601	868,997	140,827	17,914	31,516	149,919	8,450	160,110
Agriculture, forestry, and fisheries	1,287	3,013	76,874	75,298	59,492	6,084	681	3,395	1,781	691	5,219
Farms	992	2,314	48,289	47,506	36,296	4,384	295	2,469	2,188	576	3,931
Field crop farms	295	718	10,958	10,548	6,959	877	94	938	1,420	222	1,857
Livestock farms	526	1,175	28,049	27,885	23,770	1,742	112	1,334	[1]453	231	733
Other farms	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Other agriculture, forestry, and fisheries	295	699	28,585	27,792	23,196	1,700	386	926	[1]407	115	1,288
Mining	33	172	33,557	33,545	9,056	1,790	125	1,757	11,539	8	11,863
Contract construction	574	1,194	101,734	100,408	76,118	15,874	1,368	2,151	8,628	463	9,016
Special trade contractors	334	676	35,315	35,223	22,594	6,254	477	717	4,116	260	4,333
Other construction	240	518	66,419	65,185	53,524	9,620	891	1,434	4,512	204	4,683
Manufacturing	723	1,857	153,958	152,151	112,754	26,493	2,088	4,375	11,789	663	12,253
Transportation, communication, electric, gas, and sanitary services	134	310	32,466	32,328	25,720	3,743	331	1,074	1,329	(2)	(2)
Wholesale and retail trade	4,105	10,398	702,798	694,109	552,081	50,077	9,171	6,734	35,974	3,294	38,929
Wholesale trade	421	1,016	228,180	226,108	191,897	10,510	4,430	1,570	8,665	364	8,790
Retail trade	3,678	9,363	469,401	462,841	356,480	38,751	4,673	5,092	27,179	2,924	30,009
General merchandise stores	564	2,116	54,521	53,266	42,148	3,707	599	930	2,778	456	3,092
Food stores	741	1,852	108,949	108,570	91,072	5,329	735	915	4,387	557	4,897
Automotive dealers and gasoline service stations	646	1,391	115,147	113,529	94,139	7,848	852	743	4,746	558	5,032
Apparel and accessory stores	198	448	18,924	18,637	12,868	3,123	265	136	1,284	173	1,478
Furniture, home furnishings, and equipment stores	232	499	30,901	29,846	20,501	3,393	351	329	1,994	158	2,634
Eating and drinking places	239	510	16,139	16,087	8,786	3,050	241	319	1,295	166	1,906
Other retail trade	1,058	2,547	124,820	122,906	86,966	12,301	1,630	1,720	10,695	857	10,970
Finance, insurance, and real estate	1,878	6,841	46,917	42,686	1,270	4,968	1,261	6,079	13,023	1,286	14,247
Finance	346	2,358	13,615	11,439	69	2,031	251	429	4,337	(2)	(2)
Insurance agents, brokers, and service	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Real estate	1,380	4,164	23,795	21,799	(2)	1,194	897	5,524	5,846	934	6,703
Services	2,257	5,978	163,066	162,260	31,827	31,798	2,889	5,951	65,718	1,962	66,428
Hotels, rooming houses, camps, and other lodging places	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Personal services	451	928	23,947	23,914	8,338	5,811	557	983	4,787	401	4,855
Laundries, laundry services, cleaning and dyeing plants	201	403	6,187	6,179	2,621	1,729	112	490	1,359	201	1,359
Beauty and barber shops	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Other personal services	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Business services	154	498	7,840	7,753	2,934	1,119	102	1,273	2,202	(2)	(2)
Automobile parking, repair, and services	230	466	13,373	13,011	8,677	2,317	321	377	1,267	181	1,293
Amusement and recreation services	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Medical services	268	776	42,879	42,863	(2)	6,706	424	401	26,705	268	26,705
Offices of physicians and surgeons	205	593	37,167	37,151	-	5,433	349	337	23,680	205	23,680
Other medical services	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Legal services	422	1,169	35,037	34,998	1,352	5,480	492	494	20,690	422	20,690
Other services	438	1,476	28,556	28,300	5,279	7,976	493	691	9,268	413	9,275
CALIFORNIA											
All industries	120,283	387,227	10,317,612	10,050,154	5,440,758	1,523,588	321,349	471,342	1,081,902	75,110	1,506,395
Agriculture, forestry, and fisheries	11,991	34,220	927,097	904,640	547,073	165,753	38,619	62,322	65,044	6,880	135,334
Farms	10,465	30,331	789,806	771,348	466,547	135,987	35,610	57,247	45,948	5,861	113,958
Field crop farms	2,853	7,625	257,290	252,779	124,673	39,857	10,410	17,872	38,860	2,129	52,071
Livestock farms	2,512	6,047	283,871	278,009	196,103	26,162	9,249	18,697	4,577	1,332	20,430
Other farms	5,100	16,659	248,645	240,560	145,771	69,968	15,951	20,678	2,511	2,400	41,457
Other agriculture, forestry, and fisheries	1,526	3,889	137,291	133,292	80,526	29,766	3,009	5,075	19,096	1,020	21,376
Mining	886	6,155	53,728	49,795	19,378	8,075	2,573	3,177	3,394	449	12,929
Contract construction	6,356	14,782	1,023,481	1,006,234	804,534	193,340	16,945	14,900	81,708	4,917	95,529
Special trade contractors	3,640	8,179	352,633	349,504	241,713	94,324	8,494	6,852	42,589	3,074	46,701
Other construction	2,716	6,603	670,848	656,730	562,821	99,016	8,451	8,048	39,119	1,843	48,828
Manufacturing	5,299	12,670	722,563	713,625	495,189	160,620	15,267	16,088	68,258	3,666	76,747
Transportation, communication, electric, gas, and sanitary services	1,643	3,805	155,655	153,615	81,496	40,803	7,078	10,681	19,250	1,236	22,853
Wholesale and retail trade	25,643	59,778	4,198,344	4,132,402	2,989,262	372,845	64,281	45,275	263,327	18,731	291,418
Wholesale trade	3,349	8,402	1,239,466	1,222,657	995,515	75,511	10,943	8,496	60,767	2,233	65,482
Retail trade	21,938	50,573	2,932,355	2,883,397	1,980,497	294,533	52,694	36,224	197,667	16,291	220,903
General merchandise stores	687	1,583	94,111	92,311	62,574	7,904	1,785	2,011	4,653	449	5,659
Food stores	2,977	7,160	661,471	654,813	508,540	47,606	8,940	6,564	30,377	2,385	32,920
Automotive dealers and gasoline service stations	3,863	8,454	705,855	696,011	535,366	53,443	8,349	5,137	33,420	3,002	37,837
Apparel and accessory stores	1,218	2,672	123,861	121,462	78,049	12,237	1,841	1,147	10,293	861	12,306
Furniture, home furnishings, and equipment stores	1,571	3,651	210,191	202,993	135,064	19,351	3,228	1,973	18,110	1,181	19,845
Eating and drinking places	5,007	11,540	427,432	420,439	184,016	92,370	16,388	10,541	41,438	3,645	46,545
Other retail trade	6,615	15,513	709,434	695,368	476,888	61,622	12,163	8,851	59,376	4,770	65,791
Finance, insurance, and real estate	45,175	194,286	1,249,245	1,134,381	56,272	109,005	125,880	230,963	13,027	21,594	273,428
Finance	6,750	45,733	218,911	179,497	3,542	52,731	7,502	7,667	29,719	3,591	65,123
Insurance agents, brokers, and service	1,216	2,847	96,785	95,684	19,709	15,326	1,192	1,135	31,608	1,068	32,158
Real estate	37,209	145,706	933,549	859,200	33,021	40,948	117,186	222,161	[1]48,300	16,935	176,147
Services	23,114	60,339	1,981,976	1,949,970	445,758	471,032	50,576	87,851	567,604	17,561	596,773
Hotels, rooming houses, camps, and other lodging places	1,511	5,110	134,865	131,779	49,949	28,300	9,657	17,479	10,023	935	16,502
Personal services	3,696	8,043	153,201	151,434	72,748	48,942	5,390	8,009	22,433	2,776	24,620
Laundries, laundry services, cleaning and dyeing plants	1,492	3,282	79,427	78,209	39,795	26,065	2,907	6,050	6,868	1,043	8,094
Beauty and barber shops	1,784	3,760	45,239	44,982	20,825	16,544	1,358	1,167	8,979	1,413	9,799
Other personal services	419	1,001	28,535	28,243	12,128	6,333	1,125	792	6,586	320	6,727
Business services	4,462	10,867	175,586	171,020	87,268	38,781	4,382	10,124	27,536	2,918	31,494
Automobile parking, repair, and services	2,451	5,671	150,172	146,954	77,550	26,266	4,317	9,065	19,180	1,846	22,095
Amusement and recreation services	1,835	5,119	202,886	192,017	74,261	34,299	5,533	23,915	18,298	1,179	23,062
Medical services	3,093	9,273	541,657	539,788	26,761	133,508	10,775	9,574	230,930	2,714	233,016
Offices of physicians and surgeons	1,826	5,791	405,056	403,625	2,163	90,812	6,509	4,310	193,653	1,750	194,029
Other medical services	1,267	3,482	136,601	136,163	24,598	42,696	4,266	5,264	37,277	965	38,987
Legal services	2,405	7,121	365,428	361,598	986	84,979	5,686	5,755	172,732	2,281	173,704
Other services	3,661	9,135	258,181	255,380	56,235	75,957	4,836	3,930	66,472	2,912	72,280

Footnotes at end of table.

PARTNERSHIPS IN 27 STATES

Table 3.4—NUMBER OF PARTNERSHIPS, RECEIPTS, AND SELECTED DEDUCTION ITEMS, BY SELECTED INDUSTRIES—Continued

State and selected industry	Partnerships with and without net profit									Partnerships with net profit	
	Number of—		Receipts		Cost of goods sold	Payroll	Taxes	Depreciation	Net profit (less loss)		
	Partnerships	Partners	Total (Thousand dollars)	Business (Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	Number of partnerships	Net profit (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
COLORADO											
All industries	12,334	37,124	1,326,808	1,306,945	972,951	99,815	20,618	33,653	96,679	8,825	134,342
Agriculture, forestry, and fisheries	2,506	6,232	135,776	130,468	90,231	8,992	3,507	9,138	[1]9,933	1,786	15,590
Farms	2,421	6,048	112,543	108,178	70,740	7,741	3,378	8,876	9,121	1,703	14,707
Field crop farms	1,037	2,666	31,176	30,687	15,443	3,840	1,181	3,337	4,526	836	5,409
Livestock farms	1,260	3,137	78,676	75,275	54,452	3,575	2,101	5,207	3,854	769	8,527
Other farms	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Other agriculture, forestry, and fisheries	86	184	23,233	22,290	19,491	1,251	129	262	812	(2)	(2)
Mining	361	2,237	22,499	21,395	17,597	3,380	457	2,462	[1]14,483	263	2,929
Contract construction	634	1,311	96,308	95,109	77,715	12,748	1,172	1,955	6,709	491	9,904
Special trade contractors	505	1,033	30,279	30,223	18,925	5,718	516	931	5,780	402	6,020
Other construction	129	278	66,029	64,886	58,790	7,030	656	1,024	929	89	3,884
Manufacturing	443	1,004	35,018	34,800	23,550	7,329	900	1,162	2,888	290	3,480
Transportation, communication, electric, gas, and sanitary services	127	346	20,364	20,238	14,177	5,804	930	1,296	[1]1,660	(2)	(2)
Wholesale and retail trade	2,518	5,666	335,848	328,861	246,815	27,999	5,678	4,074	19,629	1,945	21,967
Wholesale trade	302	734	77,183	76,203	62,464	3,765	1,208	659	2,976	200	3,921
Retail trade	2,215	4,930	257,788	251,790	183,759	24,154	4,462	3,407	16,553	1,744	17,946
General merchandise stores	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Food stores	294	774	62,557	61,179	46,091	5,398	1,287	768	3,950	292	3,958
Automotive dealers and gasoline service stations	575	1,197	72,424	70,491	57,777	4,462	842	727	3,405	473	3,660
Apparel and accessory stores	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Furniture, home furnishings, and equipment stores	147	305	22,339	22,116	14,736	2,317	419	260	1,885	141	2,219
Eating and drinking places	194	387	16,489	15,154	7,315	3,954	574	573	1,454	139	1,568
Other retail trade	767	1,762	67,808	66,814	47,393	6,788	1,174	849	4,342	540	4,812
Finance, insurance, and real estate	3,337	14,479	529,923	526,752	477,106	6,147	5,255	8,911	13,217	2,100	17,031
Finance	480	6,079	480,216	479,910	470,418	2,522	140	85	4,728	234	4,765
Insurance agents, brokers, and service	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Real estate	2,798	8,252	42,686	39,852	2,040	1,791	5,106	8,803	7,486	1,807	11,263
Services	2,383	5,800	150,845	149,095	25,760	27,415	2,718	4,650	60,334	1,874	61,924
Hotels, rooming houses, camps, and other lodging places	213	460	9,533	9,394	2,792	1,867	756	1,379	256	(2)	(2)
Personal services	206	426	6,983	6,909	2,550	1,310	130	402	1,707	(2)	(2)
Laundries, laundry services, cleaning and dyeing plants	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	-	-
Beauty and barber shops	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Other personal services	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Business services	298	777	12,812	12,464	6,548	1,919	121	485	[1]2,751	249	2,774
Automobile parking, repair, and services	232	549	8,209	7,577	4,617	1,488	228	451	[1]1,058	(2)	(2)
Amusement and recreation services	246	540	3,746	3,567	1,614	542	177	368	100	(2)	(2)
Medical services	548	1,357	65,738	65,520	6,193	11,509	821	1,037	33,296	523	33,408
Offices of physicians and surgeons	369	918	48,699	48,527	498	6,302	350	339	28,464	369	28,464
Other medical services	179	439	17,039	16,993	5,695	5,207	471	698	4,832	(2)	(2)
Legal services	272	909	28,141	28,057	-	6,054	294	335	15,904	272	15,904
Other services	368	782	15,683	15,607	1,446	2,726	191	193	5,262	244	5,398
FLORIDA											
All industries	23,675	67,717	1,559,301	1,531,006	843,164	203,492	38,601	56,726	225,470	15,978	267,036
Agriculture, forestry, and fisheries	2,868	8,594	123,616	120,870	81,802	21,340	3,920	10,748	28	1,278	18,060
Farms	2,432	7,617	104,293	101,667	69,453	18,029	3,776	9,856	[1]2,844	1,063	14,809
Field crop farms	232	525	19,592	18,773	12,056	3,753	376	1,766	[1]1,285	(2)	(2)
Livestock farms	567	1,278	36,004	35,153	27,139	5,038	1,062	3,236	[1]2,692	(2)	(2)
Other farms	1,632	5,814	48,697	47,741	30,258	9,238	2,338	4,854	1,133	761	10,583
Other agriculture, forestry, and fisheries	436	977	19,323	19,203	12,349	3,311	144	892	2,872	215	3,251
Mining	(2)	(2)	(2)	(2)	(2)	-	(2)	(2)	(2)	(2)	(2)
Contract construction	1,263	2,835	125,430	122,537	96,574	24,831	2,196	1,913	11,483	941	13,077
Special trade contractors	877	1,804	52,022	51,930	35,240	15,473	1,250	948	5,666	629	6,966
Other construction	386	1,031	73,408	70,607	61,334	9,358	946	965	5,817	312	6,111
Manufacturing	665	1,601	62,157	61,764	46,695	10,320	1,137	1,679	3,770	484	4,662
Transportation, communication, electric, gas, and sanitary services	332	843	28,323	28,157	20,007	4,734	479	1,856	2,538	184	3,702
Wholesale and retail trade	5,654	12,369	675,011	667,493	513,296	51,283	7,653	7,290	37,382	4,411	41,102
Wholesale trade	564	1,287	219,837	218,487	182,693	12,354	2,053	1,740	9,552	459	10,079
Retail trade	5,066	11,033	451,404	445,236	328,153	38,513	5,567	5,474	27,361	3,928	30,554
General merchandise stores	188	382	12,679	12,483	7,861	932	409	540	1,026	162	1,158
Food stores	689	1,584	89,389	89,040	71,638	5,542	693	1,135	3,902	526	4,181
Automotive dealers and gasoline service stations	1,198	2,496	132,485	131,494	105,871	8,176	1,167	693	5,664	913	6,598
Apparel and accessory stores	410	953	52,545	51,868	34,933	5,358	626	462	4,603	381	4,701
Furniture, home furnishings, and equipment stores	365	756	22,691	22,338	14,501	2,096	400	285	1,888	262	2,683
Eating and drinking places	805	1,912	35,690	34,604	19,870	5,360	874	907	2,246	554	2,860
Other retail trade	1,411	2,950	105,925	103,409	73,479	11,049	1,398	1,452	8,032	1,129	8,373
Finance, insurance, and real estate	6,723	24,723	106,456	99,219	6,082	5,740	11,877	15,751	18,470	3,896	28,219
Finance	1,218	7,516	13,397	13,014	1,927	696	538	163	4,574	498	6,105
Insurance agents, brokers, and service	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Real estate	5,333	16,864	88,624	81,776	2,696	4,716	11,326	15,564	12,297	3,226	20,515
Services	5,997	15,915	437,339	430,006	78,680	85,096	11,316	17,394	151,538	4,662	157,930
Hotels, rooming houses, camps, and other lodging places	1,204	3,186	91,685	89,607	32,199	17,077	6,187	8,799	7,945	840	10,996
Personal services	1,095	2,452	28,220	28,005	10,701	6,567	735	2,049	4,270	898	4,856
Laundries, laundry services, cleaning and dyeing plants	326	674	7,050	6,908	3,366	1,970	271	921	311	227	586
Beauty and barber shops	493	1,007	10,380	10,352	4,264	3,396	228	372	2,015	444	2,113
Other personal services	276	771	10,790	10,745	3,071	1,201	236	756	1,944	226	2,157
Business services	509	1,171	26,629	24,277	6,820	3,431	257	737	5,552	410	5,706
Automobile parking, repair, and services	543	1,131	15,128	14,381	7,925	2,327	301	703	2,934	395	3,211
Amusement and recreation services	405	1,504	19,874	19,054	7,007	3,231	834	1,465	3,416	183	4,466
Medical services	398	1,042	55,279	55,200	2,050	9,995	549	887	29,813	374	30,189
Offices of physicians and surgeons	263	707	45,442	45,368	95	7,336	425	761	27,451	263	27,451
Other medical services	136	335	9,837	9,832	1,955	2,659	124	126	2,362	(2)	(2)
Legal services	1,157	3,707	139,738	139,145	2,281	26,457	1,472	1,885	81,220	1,099	81,239
Other services	686	1,722	60,786	60,337	9,697	16,011	981	869	16,388	463	17,267

Footnotes at end of table.

PARTNERSHIPS IN 27 STATES

Table 3.4—NUMBER OF PARTNERSHIPS, RECEIPTS, AND SELECTED DEDUCTION ITEMS, BY SELECTED INDUSTRIES—Continued

State and selected industry	Partnerships with and without net profit									Partnerships with net profit	
	Number of—		Receipts		Cost of goods sold	Payroll	Taxes	Depreciation	Net profit (less loss)	Number of partnerships	Net profit
	Partnerships	Partners	Total (Thousand dollars)	Business (Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)		(Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
GEORGIA											
All industries	14,774	37,222	1,425,468	1,402,105	940,423	159,495	20,847	35,060	176,569	11,115	187,860
Agriculture, forestry, and fisheries	1,847	4,485	91,689	90,300	64,215	8,126	1,159	5,966	9,378	1,140	11,069
Farms	1,573	3,736	63,348	62,149	41,095	6,806	954	5,147	7,738	947	9,091
Field crop farms	591	1,395	23,712	23,348	13,417	2,465	312	2,241	4,637	416	4,959
Livestock farms	851	2,060	36,021	35,237	25,958	3,143	565	2,810	2,522	474	3,425
Other farms	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Other agriculture, forestry, and fisheries	274	749	28,341	28,151	23,120	1,320	205	819	1,640	193	1,978
Mining	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Contract construction	1,404	2,967	165,571	163,980	123,180	25,407	2,239	4,894	17,356	1,116	17,955
Special trade contractors	720	1,542	60,491	59,884	41,916	11,938	1,005	1,788	7,870	644	8,048
Other construction	683	1,425	105,080	104,096	81,264	13,469	1,234	3,106	9,486	472	9,907
Manufacturing	584	1,347	124,674	124,020	92,939	20,784	1,719	2,772	11,684	526	11,983
Transportation, communication, electric, gas, and sanitary services	324	675	28,371	28,190	19,909	5,310	524	1,089	2,007	199	2,142
Wholesale and retail trade	5,155	11,492	761,195	751,154	589,384	49,790	8,831	7,624	47,293	4,069	49,831
Wholesale trade	775	1,955	231,241	228,850	186,209	13,784	2,387	1,840	14,000	681	14,417
Retail trade	4,353	9,483	524,318	516,707	399,306	35,364	6,320	5,730	32,777	3,362	34,898
General merchandise stores	274	611	41,839	40,895	30,416	3,221	875	687	2,532	219	2,669
Food stores	698	1,503	114,431	113,791	93,522	6,190	1,058	1,092	6,443	615	6,557
Automotive dealers and gasoline service stations	1,144	2,374	148,787	146,752	123,069	6,814	1,075	799	5,729	938	6,245
Apparel and accessory stores	462	1,110	42,051	41,003	29,363	2,611	586	817	4,241	356	4,515
Furniture, home furnishings, and equipment stores	312	628	17,608	16,436	9,855	1,729	169	298	2,487	237	2,558
Eating and drinking places	230	560	16,468	16,310	9,319	3,223	460	392	700	(2)	(2)
Other retail trade	1,234	2,697	143,134	141,520	103,762	11,576	2,097	1,645	10,645	891	11,402
Finance, insurance, and real estate	2,311	7,941	41,064	32,689	95	6,206	2,691	5,500	9,304	1,472	12,560
Finance	186	1,175	12,380	5,304	-	4,454	213	82	3,274	(2)	(2)
Insurance agents, brokers, and service	(2)	(2)	(2)	(2)		(2)	(2)	(2)	(2)	(2)	(2)
Real estate	2,020	6,220	23,873	22,601	95	841	2,425	5,350	3,496	1,286	6,617
Services	3,117	8,244	208,735	207,628	49,774	43,456	3,644	7,082	78,325	2,585	81,095
Hotels, rooming houses, camps, and other lodging places	173	516	15,353	15,223	7,169	3,433	832	2,452	1525	141	1,513
Personal services	843	1,802	26,975	26,807	13,561	8,382	647	1,200	4,927	618	5,123
Laundries, laundry services, cleaning and dyeing plants	291	623	19,525	19,369	11,058	6,557	515	968	3,251	216	3,297
Beauty and barber shops	450	925	5,819	5,810	2,006	1,530	99	154	1,272	300	1,422
Other personal services	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Business services	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Automobile parking, repair, and services	455	1,060	19,400	19,341	12,560	2,941	299	474	2,707	405	2,797
Amusement and recreation services	279	840	8,248	8,196	3,222	1,027	355	1,283	463	179	842
Medical services	449	1,301	59,036	58,967	(2)	10,649	605	601	31,589	399	31,624
Offices of physicians and surgeons	368	1,059	51,903	51,849	-	8,242	405	393	30,485	343	30,512
Other medical services	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Legal services	258	1,030	45,857	45,709	85	8,757	419	718	28,611	258	28,611
Other services	573	1,432	29,597	29,154	7,083	7,147	401	307	9,642	523	9,666
ILLINOIS											
All industries	58,631	179,002	5,213,338	5,127,790	2,804,733	722,838	154,437	187,635	781,084	44,457	859,336
Agriculture, forestry, and fisheries	7,447	19,128	236,179	230,092	115,623	11,695	9,538	21,526	58,130	6,445	64,818
Farms	7,041	18,165	216,012	210,058	104,104	9,985	9,257	21,043	52,685	6,138	59,265
Field crop farms	4,327	12,047	110,846	106,786	43,266	4,352	6,732	11,968	32,831	3,774	35,590
Livestock farms	2,161	4,751	87,949	86,756	52,575	3,250	1,978	8,323	15,249	1,935	18,669
Other farms	553	1,367	17,217	16,516	8,263	2,383	547	752	4,605	428	5,006
Other agriculture, forestry, and fisheries	406	963	20,167	20,034	11,519	1,710	281	483	5,445	307	5,553
Mining	354	983	21,292	20,408	10,618	3,927	601	1,656	2,538	178	2,595
Contract construction	2,373	5,485	357,500	354,856	275,743	85,608	5,913	6,016	35,759	2,038	39,348
Special trade contractors	1,722	3,701	207,287	206,171	152,668	56,788	4,003	3,886	24,541	1,488	26,952
Other construction	651	1,784	150,213	148,685	123,075	28,820	1,910	2,130	11,218	550	12,396
Manufacturing	2,136	5,259	411,947	404,547	271,754	91,363	6,728	8,035	47,601	1,740	52,472
Transportation, communication, electric, gas, and sanitary services	820	1,785	142,512	141,524	105,245	19,850	2,924	5,775	10,122	598	11,310
Wholesale and retail trade	12,964	29,248	2,404,014	2,377,177	1,822,480	172,858	52,350	22,648	155,207	10,719	163,616
Wholesale trade	1,561	3,933	829,374	823,275	709,024	35,299	8,375	3,891	37,585	1,317	38,786
Retail trade	11,310	25,079	1,562,129	1,541,434	1,105,072	135,734	43,612	18,628	117,479	9,369	124,317
General merchandise stores	361	910	45,312	43,737	30,329	3,200	1,665	1,090	3,350	230	3,522
Food stores	1,554	3,540	299,666	297,063	233,337	20,462	8,453	3,594	15,827	1,435	16,293
Automotive dealers and gasoline service stations	1,847	3,926	343,525	340,898	268,753	22,568	6,763	2,066	19,900	1,626	20,246
Apparel and accessory stores	766	1,707	109,815	108,692	67,718	12,284	2,921	1,041	11,379	561	11,896
Furniture, home furnishings, and equipment stores	743	1,614	88,219	86,321	57,381	7,952	2,570	1,008	7,302	632	7,888
Eating and drinking places	2,312	4,783	165,559	162,838	88,951	25,504	8,108	3,937	17,441	1,915	18,215
Other retail trade	3,728	8,599	510,033	501,885	358,603	43,764	13,132	5,892	42,280	2,970	46,257
Finance, insurance, and real estate	21,549	87,398	581,074	554,008	21,987	54,195	57,952	93,005	93,895	13,856	138,596
Finance	2,891	24,472	98,953	90,909	574	15,793	744	435	35,977	1,532	39,946
Insurance agents, brokers, and service	704	1,610	46,539	46,382	10,943	6,454	451	483	13,314	580	13,460
Real estate	17,954	61,316	435,582	416,717	10,470	31,948	56,757	92,087	44,604	11,745	85,190
Services	10,801	28,706	1,053,042	1,039,457	179,642	283,081	18,354	28,749	376,025	8,777	384,695
Hotels, rooming houses, camps, and other lodging places	484	2,081	42,178	40,556	15,002	11,335	3,153	4,710	1,309	217	3,400
Personal services	2,191	4,757	98,726	98,002	39,558	24,588	2,526	5,440	21,267	1,844	21,748
Laundries, laundry services, cleaning and dyeing plants	840	1,767	41,509	41,315	16,895	12,507	921	3,006	6,277	691	6,394
Beauty and barber shops	989	2,075	19,772	19,459	8,321	5,504	363	621	5,580	841	5,748
Other personal services	362	915	37,445	37,228	14,342	6,577	1,242	1,813	9,410	312	9,606
Business services	1,321	3,002	78,683	76,714	41,418	17,694	1,264	3,201	15,918	996	17,501
Automobile parking, repair, and services	1,227	2,723	54,486	53,607	27,127	8,589	1,420	4,200	9,773	899	10,193
Amusement and recreation services	1,095	2,864	34,843	34,108	17,536	7,491	1,126	2,279	3,231	673	5,161
Medical services	1,326	3,682	183,078	182,281	9,561	35,845	1,747	2,760	96,750	1,227	97,953
Offices of physicians and surgeons	787	2,180	136,679	136,214	4,884	26,240	1,151	1,504	74,767	738	75,924
Other medical services	539	1,502	46,399	46,067	4,677	9,605	596	1,256	21,983	490	22,029
Legal services	1,631	5,574	295,583	291,883	1,403	60,549	2,410	3,077	164,136	1,582	164,478
Other services	1,525	4,023	265,465	262,306	28,037	116,990	4,708	3,082	63,641	1,339	64,261

Footnotes at end of table.

PARTNERSHIPS IN 27 STATES

Table 3.4—NUMBER OF PARTNERSHIPS, RECEIPTS, AND SELECTED DEDUCTION ITEMS, BY SELECTED INDUSTRIES—Continued

State and selected industry	Partnerships with and without net profit									Partnerships with net profit	
	Number of—		Receipts		Cost of goods sold	Payroll	Taxes	Depreciation	Net profit (less loss)	Number of partnerships	Net profit
	Partnerships	Partners	Total (Thousand dollars)	Business (Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)		(Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
INDIANA											
All industries	18,419	49,331	1,554,174	1,536,250	962,063	168,907	24,597	42,650	227,048	14,679	248,451
Agriculture, forestry, and fisheries	2,785	7,252	114,591	109,814	65,113	8,532	3,102	8,709	14,083	2,119	24,118
Farms	2,560	6,728	101,231	99,795	60,011	4,817	2,411	7,890	18,774	1,968	21,407
Field crop farms	1,081	3,040	22,452	21,789	11,258	1,308	819	3,387	2,604	807	4,508
Livestock farms	1,112	2,634	65,848	65,455	43,300	2,208	1,436	3,940	11,094	915	11,669
Other farms	368	1,054	12,931	12,551	5,453	1,301	156	563	5,076	246	5,230
Other agriculture, forestry, and fisheries	225	524	13,360	10,019	5,102	3,715	691	819	14,691	(2)	(2)
Mining	64	134	16,148	16,028	11,915	2,334	210	869	942	(2)	(2)
Contract construction	1,447	3,136	170,849	168,117	126,046	33,286	2,449	3,344	19,676	1,097	21,312
Special trade contractors	837	1,838	61,502	61,243	39,020	14,149	1,233	1,319	11,931	665	12,094
Other construction	611	1,298	109,347	106,874	87,026	19,137	1,216	2,025	7,745	432	9,218
Manufacturing	777	1,796	80,397	78,905	50,429	17,947	1,565	1,546	10,863	649	12,870
Transportation, communication, electric, gas, and sanitary services	328	690	21,714	21,505	11,946	3,533	655	1,599	3,052	303	3,082
Wholesale and retail trade	5,457	12,345	849,001	842,426	655,454	56,936	9,254	8,201	55,400	4,428	58,279
Wholesale trade	523	1,215	263,043	261,354	224,509	11,898	2,311	1,922	10,749	451	11,303
Retail trade	4,908	11,075	582,918	578,043	428,508	44,935	6,909	6,249	44,361	3,950	46,686
General merchandise stores	194	476	17,767	17,645	13,548	1,078	231	149	1,572	170	1,770
Food stores	639	1,477	108,415	107,963	86,878	7,651	799	1,046	5,492	531	5,824
Automotive dealers and gasoline service stations	907	1,860	144,430	143,436	116,343	8,418	1,285	862	8,164	728	8,352
Apparel and accessory stores	243	500	26,932	26,208	17,057	2,302	258	186	2,960	219	3,002
Furniture, home furnishings, and equipment stores	446	937	47,110	46,551	32,422	3,474	638	406	4,330	348	4,565
Eating and drinking places	905	2,210	58,213	57,773	32,256	8,477	1,484	1,372	6,218	807	6,460
Other retail trade	1,573	3,615	180,051	178,467	130,004	13,535	2,214	2,228	15,625	1,147	16,713
Finance, insurance, and real estate	3,960	15,055	72,422	71,047	2,561	6,178	4,543	11,796	19,929	2,980	23,131
Finance	666	6,147	6,907	6,841	823	1,153	222	42	2,288	323	2,355
Insurance agents, brokers, and service	426	1,076	19,287	18,867	867	2,824	171	331	9,776	402	9,801
Real estate	2,868	7,832	46,228	45,339	871	2,201	4,150	11,423	7,865	2,256	10,975
Services	3,527	8,727	228,792	228,208	38,587	40,138	2,816	6,586	102,899	2,998	104,336
Hotels, rooming houses, camps, and other lodging places	255	540	5,935	5,921	2,193	733	157	896	765	226	898
Personal services	673	1,460	33,394	33,166	13,236	5,939	687	1,622	8,044	624	8,140
Laundries, laundry services, cleaning and dyeing plants	248	521	9,753	9,719	4,133	3,014	246	454	1,496	223	1,587
Beauty and barber shops	245	490	4,605	4,602	1,698	1,256	82	98	1,408	(2)	(2)
Other personal services	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Business services	417	908	9,503	9,448	4,190	1,750	95	1,498	2,032	319	2,581
Automobile parking, repair, and services	245	514	3,486	3,485	1,675	186	25	151	995	(2)	(2)
Amusement and recreation services	342	734	8,458	8,367	2,866	644	158	630	2,189	269	2,508
Medical services	551	1,398	88,669	88,604	6,550	15,679	847	887	47,157	492	47,263
Offices of physicians and surgeons	271	773	58,974	58,942	1,557	9,677	505	379	33,036	241	33,097
Other medical services	280	625	29,695	29,662	4,993	6,002	342	508	14,121	251	14,166
Legal services	582	1,717	54,477	54,416	-	8,201	449	588	34,388	558	34,408
Other services	463	1,456	24,870	24,801	7,877	7,006	398	314	7,329	340	7,496
IOWA											
All industries	20,713	53,905	1,670,802	1,636,868	1,106,651	133,659	28,330	42,000	241,994	17,870	249,492
Agriculture, forestry, and fisheries	8,895	20,936	367,984	363,880	216,696	8,110	8,268	17,883	92,231	8,100	94,571
Farms	8,503	20,064	316,793	312,909	178,337	6,009	7,870	17,038	85,819	7,765	87,257
Field crop farms	2,982	7,491	75,071	73,520	36,511	1,709	3,300	5,586	22,127	2,639	22,862
Livestock farms	5,174	11,655	235,265	233,529	139,190	3,621	4,406	11,278	61,337	4,852	61,948
Other farms	346	918	6,457	5,860	2,636	679	164	174	2,355	273	2,447
Other agriculture, forestry, and fisheries	392	872	51,191	50,971	38,359	2,101	398	845	6,412	336	7,314
Mining	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Contract construction	1,018	2,237	110,720	109,877	80,438	22,451	2,105	3,127	11,529	894	12,866
Special trade contractors	712	1,557	39,079	38,652	22,871	6,445	666	1,455	6,914	639	7,095
Other construction	306	680	71,641	71,225	57,567	16,006	1,439	1,672	4,615	255	5,771
Manufacturing	338	879	92,168	90,922	65,200	13,161	995	2,056	8,957	313	8,967
Transportation, communication, electric, gas, and sanitary services	339	1,177	26,972	26,068	16,017	3,666	881	2,171	5,158	338	5,169
Wholesale and retail trade	3,704	10,016	860,627	853,493	685,186	48,350	9,610	7,300	52,236	3,200	53,618
Wholesale trade	460	1,264	319,426	317,159	281,835	10,042	2,346	1,643	10,990	377	11,319
Retail trade	3,244	8,752	541,201	536,334	403,351	38,308	7,264	5,657	41,246	2,823	42,299
General merchandise stores	95	191	14,679	14,564	9,688	667	262	1,052	697	(2)	(2)
Food stores	354	1,469	76,336	76,007	59,665	5,509	761	818	3,397	270	3,572
Automotive dealers and gasoline service stations	675	1,445	154,343	153,504	127,820	7,628	1,924	790	8,832	639	8,964
Apparel and accessory stores	292	948	38,764	38,365	24,497	3,281	503	279	4,908	267	4,908
Furniture, home furnishings, and equipment stores	135	297	22,359	22,042	14,548	2,357	384	195	2,036	106	2,133
Eating and drinking places	495	1,066	31,147	31,060	16,739	4,768	1,196	692	3,489	397	3,693
Other retail trade	1,198	3,336	203,573	200,792	150,394	14,098	2,234	1,831	17,887	1,075	18,235
Finance, insurance, and real estate	4,327	13,507	62,609	44,430	4,899	12,728	3,945	5,050	16,179	3,350	17,563
Finance	260	2,130	25,603	8,351	-	11,175	573	223	5,280	138	5,287
Insurance agents, brokers, and service	181	461	7,548	7,528	2,267	578	39	97	2,220	181	2,220
Real estate	3,886	10,916	29,458	28,551	2,632	975	3,333	4,730	8,679	3,031	10,056
Services	1,994	4,909	143,143	141,638	34,696	23,949	2,352	4,132	53,815	1,578	54,849
Hotels, rooming houses, camps, and other lodging places	221	470	6,803	6,692	1,934	819	520	1,190	1,183	(2)	(2)
Personal services	522	1,153	24,955	24,701	9,625	5,331	565	1,459	4,713	375	5,307
Laundries, laundry services, cleaning and dyeing plants	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Beauty and barber shops	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Other personal services	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Business services	174	351	11,044	11,041	7,285	1,257	93	257	1,148	(2)	(2)
Automobile parking, repair, and services	270	590	16,207	16,178	9,757	894	221	224	2,572	270	2,572
Amusement and recreation services	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Medical services	276	752	44,876	44,568	2,486	7,891	471	414	25,476	276	25,476
Offices of physicians and surgeons	178	556	38,826	38,518	1,136	7,429	424	354	22,016	178	22,016
Other medical services	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Legal services	292	809	25,861	25,332	-	4,061	235	364	15,949	268	15,949
Other services	162	400	9,794	9,747	1,734	3,256	150	93	2,206	113	2,448

Footnotes at end of table.

PARTNERSHIPS IN 27 STATES

Table 3.4—NUMBER OF PARTNERSHIPS, RECEIPTS, AND SELECTED DEDUCTION ITEMS, BY SELECTED INDUSTRIES—Continued

State and selected industry	Partnerships with and without net profit									Partnerships with net profit	
	Number of—		Receipts		Cost of goods sold	Payroll	Taxes	Depreciation	Net profit (less loss)	Number of partnerships	Net profit
	Partnerships	Partners	Total (Thousand dollars)	Business (Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)		(Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
KANSAS											
All industries	12,444	35,092	930,091	909,654	598,071	89,578	17,523	26,851	124,433	10,163	136,147
Agriculture, forestry, and fisheries	3,976	9,759	179,193	173,484	115,199	6,085	4,544	10,322	30,652	3,315	33,180
Farms	3,705	9,088	146,872	141,206	90,685	4,726	4,132	9,431	26,317	3,068	28,783
Field crop farms	1,437	3,917	45,397	42,879	19,608	1,439	1,617	3,959	14,245	1,365	14,411
Livestock farms	2,023	4,652	96,125	92,978	68,022	2,530	2,394	5,124	11,380	1,605	13,573
Other farms	245	519	5,350	5,349	3,055	757	121	348	692	(2)	(2)
Other agriculture, forestry, and fisheries	271	671	32,321	32,278	24,514	1,359	412	891	4,335	247	4,397
Mining	407	1,247	34,797	29,722	20,415	4,139	818	3,622	[1]389	187	3,420
Contract construction	562	1,256	54,464	53,886	41,990	9,506	711	1,238	5,621	529	6,175
Special trade contractors	354	744	14,092	13,958	8,948	2,934	214	306	3,138	354	3,138
Other construction	209	512	40,372	39,928	33,042	6,572	497	932	2,483	175	3,037
Manufacturing	389	960	41,958	41,645	29,843	7,258	637	987	6,004	341	6,015
Transportation, communication, electric, gas, and sanitary services	187	453	28,011	27,389	19,206	3,303	916	1,387	2,395	139	2,434
Wholesale and retail trade	2,859	6,606	446,075	440,713	349,454	28,777	5,997	3,912	27,183	2,526	28,101
Wholesale trade	444	1,102	131,756	129,827	112,995	4,119	2,217	887	5,291	410	5,453
Retail trade	2,364	5,377	310,438	307,008	233,360	24,463	3,754	2,988	21,561	2,066	22,317
General merchandise stores	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Food stores	119	276	60,667	60,037	49,046	4,440	489	491	2,240	80	2,422
Automotive dealers and gasoline service stations	445	915	63,618	63,156	52,268	3,088	717	370	2,848	417	2,962
Apparel and accessory stores	173	350	21,821	21,526	13,973	1,774	394	275	2,217	(2)	(2)
Furniture, home furnishings, and equipment stores	241	524	18,047	17,760	11,882	1,644	211	141	2,183	241	2,183
Eating and drinking places	423	925	16,341	16,049	8,506	3,332	471	265	1,469	350	1,528
Other retail trade	903	2,261	120,069	118,738	91,199	8,989	1,336	1,249	9,707	793	9,974
Finance, insurance, and real estate	2,435	9,693	21,359	19,802	1,187	1,894	1,653	2,344	7,000	1,773	8,555
Finance	519	3,559	3,630	2,818	1,187	38	157	206	929	373	1,273
Insurance agents, brokers, and service	(2)	(2)	(2)	(2)	-	(2)	(2)	(2)	(2)	(2)	(2)
Real estate	1,746	5,062	13,895	13,437	-	1,446	1,473	2,127	3,837	1,229	5,048
Services	1,603	5,069	123,267	122,047	20,065	28,508	2,243	3,037	45,942	1,329	48,242
Hotels, rooming houses, camps, and other lodging places	154	336	9,616	9,450	5,518	1,994	423	874	72	(2)	(2)
Personal services	197	470	8,715	8,690	3,630	1,610	196	306	2,281	173	2,288
Laundries, laundry services, cleaning and dyeing plants	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Beauty and barber shops	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Other personal services	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Business services	222	882	9,010	8,922	3,876	1,332	270	432	2,222	(2)	(2)
Automobile parking, repair, and services	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Amusement and recreation services	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Medical services	222	690	30,839	30,586	1,045	5,096	321	204	18,742	222	18,742
Offices of physicians and surgeons	196	634	29,381	29,129	892	4,764	294	167	18,368	196	18,368
Other medical services	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Legal services	173	675	21,606	21,127	-	3,555	143	177	12,659	149	12,659
Other services	367	965	36,179	35,978	4,275	13,993	749	467	8,868	342	9,450
KENTUCKY											
All industries	16,284	42,564	1,157,148	1,144,574	758,197	120,647	22,655	34,401	145,309	12,722	157,830
Agriculture, forestry, and fisheries	3,226	7,739	64,601	63,456	34,363	5,179	1,310	5,820	13,915	2,445	16,899
Farms	3,103	7,492	57,588	56,449	29,142	4,710	1,251	5,599	13,450	2,420	16,171
Field crop farms	1,392	3,523	22,294	21,957	10,972	1,996	659	1,935	5,932	1,148	6,276
Livestock farms	1,295	2,916	26,281	26,144	14,206	1,726	530	2,808	5,471	1,002	6,371
Other farms	416	1,053	9,013	8,348	3,964	988	62	856	2,047	270	3,524
Other agriculture, forestry, and fisheries	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Mining	409	2,587	38,298	38,218	23,068	8,480	819	2,673	3,484	260	4,466
Contract construction	1,036	2,147	103,193	101,082	75,689	16,534	1,641	5,000	11,995	911	12,695
Special trade contractors	438	910	31,323	31,239	21,948	6,986	667	557	4,930	412	5,024
Other construction	598	1,237	71,870	69,843	53,741	9,548	974	4,443	7,065	499	7,671
Manufacturing	435	1,026	56,189	55,945	39,805	10,006	818	1,290	7,252	337	7,606
Transportation, communication, electric, gas, and sanitary services	481	1,100	25,375	25,127	13,616	5,454	1,072	2,830	4,024	408	4,768
Wholesale and retail trade	5,269	11,791	692,279	686,191	533,553	45,150	12,434	6,083	44,187	4,296	47,826
Wholesale trade	428	1,024	138,380	137,477	115,870	6,249	1,154	1,163	6,012	396	6,211
Retail trade	4,819	10,723	545,608	540,455	411,702	38,257	10,632	4,798	37,863	3,878	41,303
General merchandise stores	238	532	33,354	32,779	23,851	2,472	681	219	3,614	238	3,614
Food stores	734	1,550	102,270	101,859	84,088	5,598	1,788	812	4,713	630	5,025
Automotive dealers and gasoline service stations	935	2,002	122,557	121,433	99,468	6,310	1,315	567	6,541	744	6,852
Apparel and accessory stores	353	732	27,371	27,210	20,135	1,829	671	175	1,713	280	2,056
Furniture, home furnishings, and equipment stores	411	958	41,673	41,165	29,784	2,824	885	478	3,588	338	3,712
Eating and drinking places	417	892	22,534	22,316	12,563	2,868	870	355	3,090	344	3,242
Other retail trade	1,731	4,057	195,849	193,693	141,813	16,356	4,422	2,192	14,604	1,304	16,802
Finance, insurance, and real estate	2,952	10,141	47,631	46,043	2,342	4,892	2,014	5,515	15,559	2,131	17,680
Finance	275	2,898	4,248	4,169	26	1,256	69	104	964	177	1,026
Insurance agents, brokers, and service	366	1,002	12,690	12,577	673	1,541	94	203	7,716	342	7,723
Real estate	2,311	6,241	30,693	29,297	1,643	2,095	1,851	5,208	6,879	1,612	8,931
Services	2,378	5,789	128,011	126,941	35,447	24,625	2,526	5,186	44,298	1,836	45,295
Hotels, rooming houses, camps, and other lodging places	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Personal services	572	1,249	15,924	15,715	8,386	4,338	284	701	3,067	401	3,468
Laundries, laundry services, cleaning and dyeing plants	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Beauty and barber shops	269	563	5,030	4,967	2,653	2,210	93	123	269	(2)	(2)
Other personal services	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Business services	281	672	12,125	12,017	4,340	2,448	234	1,808	3,066	232	3,083
Automobile parking, repair, and services	333	667	13,318	13,275	8,795	2,261	213	245	2,094	230	2,164
Amusement and recreation services	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Medical services	351	958	32,585	32,297	1,650	4,233	418	453	19,238	302	19,422
Offices of physicians and surgeons	242	695	26,075	26,042	62	2,807	281	286	17,023	218	17,119
Other medical services	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Legal services	149	440	15,675	15,665	46	1,875	224	306	8,864	149	8,864
Other services	315	915	24,869	24,615	5,536	7,044	497	389	6,102	267	6,127

Footnotes at end of table.

PARTNERSHIPS IN 27 STATES

Table 3.4—NUMBER OF PARTNERSHIPS, RECEIPTS, AND SELECTED DEDUCTION ITEMS, BY SELECTED INDUSTRIES—Continued

State and selected industry	Partnerships with and without net profit									Partnerships with net profit	
	Number of—		Receipts		Cost of goods sold	Payroll	Taxes	Depreciation	Net profit (less loss)	Number of partnerships	Net profit
	Partnerships	Partners	Total (Thousand dollars)	Business (Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)		(Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
LOUISIANA											
All industries	11,165	35,197	1,158,951	1,130,833	699,076	144,391	19,722	36,014	126,723	8,369	175,219
Agriculture, forestry, and fisheries	1,372	4,477	73,014	69,333	46,548	12,444	1,233	5,691	4,377	801	9,612
Farms	1,126	3,928	57,345	53,763	35,682	10,714	1,035	5,211	2,906	659	7,896
Field crop farms	552	2,596	30,202	28,264	16,018	7,304	641	2,432	4,369	422	5,142
Livestock farms	521	1,200	23,842	22,527	18,147	3,165	336	2,424	[1]2,444	(2)	(2)
Other farms	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Other agriculture, forestry, and fisheries	246	549	15,669	15,570	10,866	1,730	198	480	1,471	(2)	(2)
Mining	178	1,484	33,384	30,890	21,975	2,591	1,487	3,891	[1]28,143	80	2,437
Contract construction	923	1,916	127,076	125,703	98,191	22,532	1,466	2,770	14,413	789	15,502
Special trade contractors	586	1,228	45,068	44,221	28,443	12,173	672	1,441	9,454	534	9,513
Other construction	337	688	82,008	81,482	69,748	10,359	794	1,329	4,959	255	5,989
Manufacturing	426	1,030	69,210	68,627	48,903	11,677	1,333	1,521	8,456	267	8,925
Transportation, communication, electric, gas, and sanitary services	175	552	16,570	15,908	7,322	2,342	382	946	3,582	175	3,582
Wholesale and retail trade	2,632	6,482	549,427	541,714	437,587	40,008	5,934	4,860	25,136	2,011	27,921
Wholesale trade	257	713	144,247	142,636	121,603	8,269	1,617	1,214	5,223	190	5,780
Retail trade	2,348	5,688	404,517	398,417	315,371	31,669	4,310	3,644	20,083	1,822	22,141
General merchandise stores	108	258	15,338	15,237	11,393	946	273	316	1,352	82	1,359
Food stores	496	1,160	178,230	176,845	150,771	11,719	1,411	1,103	4,549	410	4,704
Automotive dealers and gasoline service stations	429	934	76,896	75,340	63,894	4,579	557	456	2,266	262	3,269
Apparel and accessory stores	148	302	13,579	13,370	9,435	2,011	130	169	974	(2)	(2)
Furniture, home furnishings, and equipment stores	122	301	18,054	17,361	11,151	1,626	181	138	2,154	94	2,349
Eating and drinking places	475	1,050	34,072	33,199	19,247	5,484	774	660	3,464	444	3,507
Other retail trade	571	1,683	68,348	67,065	49,480	5,304	984	802	5,324	436	5,760
Finance, insurance, and real estate	2,887	12,118	72,390	63,484	2,017	7,243	4,851	10,353	14,733	2,128	21,973
Finance	528	2,864	21,893	17,341	(2)	3,287	1,216	847	5,561	319	6,156
Insurance agents, brokers, and service	(2)	(2)	(2)	(2)	-	(2)	(2)	(2)	(2)	(2)	(2)
Real estate	2,254	9,026	46,313	42,016	2,007	3,465	3,611	9,460	7,098	1,703	13,743
Services	2,545	7,086	217,723	215,017	36,398	45,554	3,036	5,982	84,147	2,092	85,245
Hotels, rooming houses, camps, and other lodging places	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Personal services	475	1,137	22,414	22,301	9,201	7,561	543	1,014	4,806	371	4,956
Laundries, laundry services, cleaning and dyeing plants	237	519	15,101	15,040	6,570	5,616	393	765	2,927	185	2,976
Beauty and barber shops	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Other personal services	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Business services	216	500	13,699	13,161	4,972	2,344	184	1,656	1,770	189	1,930
Automobile parking, repair, and services	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Amusement and recreation services	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Medical services	449	1,322	68,949	68,473	1,077	12,810	678	425	37,807	423	37,810
Offices of physicians and surgeons	333	1,052	58,813	58,393	38	11,444	554	303	32,467	333	32,467
Other medical services	117	270	10,136	10,080	1,039	1,366	124	122	5,340	(2)	(2)
Legal services	477	1,368	55,977	54,991	256	10,263	473	693	28,526	446	28,821
Other services	391	975	27,775	27,537	6,849	7,390	387	418	8,337	338	8,360
MARYLAND											
All industries	12,603	40,081	1,003,983	980,002	535,527	148,836	27,778	39,031	138,858	8,938	167,589
Agriculture, forestry, and fisheries	1,016	2,385	34,091	33,377	19,926	4,246	855	2,875	4,680	795	5,535
Farms	917	2,186	27,569	26,855	15,323	3,309	725	2,374	4,720	769	5,456
Field crop farms	279	690	11,061	10,708	7,261	1,676	292	725	1,286	230	1,809
Livestock farms	539	1,150	14,777	14,583	7,174	1,237	348	1,585	3,157	465	3,310
Other farms	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Other agriculture, forestry, and fisheries	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Mining	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Contract construction	901	1,906	131,387	130,658	102,063	31,683	1,978	1,946	12,764	794	13,594
Special trade contractors	695	1,488	60,450	60,329	43,771	17,850	997	776	8,452	620	8,908
Other construction	206	418	70,937	70,329	58,292	13,833	981	1,170	4,312	174	4,686
Manufacturing	287	615	52,280	51,810	37,166	12,881	975	1,216	4,123	279	4,725
Transportation, communication, electric, gas, and sanitary services	255	728	15,728	15,306	7,776	4,213	626	1,003	3,775	181	3,845
Wholesale and retail trade	3,079	6,746	450,874	442,890	326,201	36,891	6,085	4,005	37,245	2,486	39,122
Wholesale trade	385	942	135,662	134,912	108,131	7,462	1,426	742	9,978	358	10,113
Retail trade	2,660	5,735	309,892	302,677	214,047	29,103	4,601	3,253	26,758	2,093	28,500
General merchandise stores	157	334	24,274	22,450	12,859	1,993	610	360	3,791	131	3,857
Food stores	324	663	45,721	45,663	36,743	3,089	379	352	2,483	324	2,483
Automotive dealers and gasoline service stations	492	1,039	61,021	60,853	47,625	4,462	511	440	3,239	345	3,804
Apparel and accessory stores	196	444	29,739	29,476	19,297	2,822	417	235	3,685	195	3,697
Furniture, home furnishings, and equipment stores	200	455	29,411	26,515	20,573	3,254	437	245	2,357	175	2,487
Eating and drinking places	550	1,224	46,189	44,887	24,498	7,370	1,048	936	5,547	403	5,802
Other retail trade	741	1,576	73,537	72,833	52,452	6,113	1,199	685	5,656	519	6,370
Finance, insurance, and real estate	4,560	20,988	116,045	107,044	3,941	8,401	13,141	21,184	3,647	2,300	27,071
Finance	1,116	9,746	9,905	6,991	-	1,465	517	274	[1]3,091	377	5,441
Insurance agents, brokers, and service	(2)	(2)	(2)	(2)	-	(2)	(2)	(2)	(2)	(2)	(2)
Real estate	3,340	10,974	97,563	91,823	3,941	4,638	12,496	20,624	2,683	1,819	17,575
Services	2,454	6,607	200,909	196,264	36,958	49,925	3,993	6,678	72,323	2,052	73,395
Hotels, rooming houses, camps, and other lodging places	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Personal services	409	921	18,806	18,653	9,175	5,149	402	895	4,448	286	4,682
Laundries, laundry services, cleaning and dyeing plants	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Beauty and barber shops	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Other personal services	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Business services	428	941	21,264	20,821	8,519	4,894	585	1,290	3,894	355	4,000
Automobile parking, repair, and services	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Amusement and recreation services	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Medical services	402	909	43,747	43,020	(2)	10,176	607	667	22,280	328	22,692
Offices of physicians and surgeons	255	615	31,312	31,045	-	5,845	301	368	19,017	231	19,375
Other medical services	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Legal services	373	1,129	44,817	44,683	383	8,429	645	493	25,329	373	25,329
Other services	483	1,154	46,553	46,321	7,332	16,242	609	543	12,106	434	12,132

Footnotes at end of table.

PARTNERSHIPS IN 27 STATES

Table 3.4—NUMBER OF PARTNERSHIPS, RECEIPTS, AND SELECTED DEDUCTION ITEMS, BY SELECTED INDUSTRIES—Continued

State and selected industry	Partnerships with and without net profit									Partnerships with net profit	
	Number of—		Receipts		Cost of goods sold	Payroll	Taxes	Depreciation	Net profit (less loss)		
	Partnerships	Partners	Total (Thousand dollars)	Business (Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	Number of partnerships	Net profit (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
MICHIGAN											
All industries	34,459	104,050	3,093,420	3,044,746	1,782,094	391,611	103,005	106,250	426,600	26,638	472,853
Agriculture, forestry, and fisheries	2,797	6,189	94,596	90,805	42,056	11,337	2,370	7,687	23,878	2,322	25,332
Farms	2,444	5,429	75,314	71,553	34,893	8,385	2,034	6,931	18,337	2,073	19,621
Field crop farms	555	1,252	21,718	20,708	10,396	1,408	431	1,595	6,221	505	6,313
Livestock farms	1,146	2,554	33,413	31,649	14,613	2,025	905	3,401	8,003	997	8,278
Other farms	744	1,623	20,183	19,196	9,884	4,952	698	1,935	4,113	570	5,030
Other agriculture, forestry, and fisheries	353	760	19,282	19,252	7,163	2,952	336	756	5,541	249	5,711
Mining	153	2,143	7,059	7,003	3,460	1,075	238	606	1,338	(2)	(2)
Contract construction	2,733	5,983	302,856	299,368	213,092	60,705	6,515	6,201	41,687	2,422	43,609
Special trade contractors	1,765	3,893	158,285	157,158	96,434	39,027	4,441	3,619	31,355	1,634	31,433
Other construction	968	2,090	144,571	142,210	116,658	21,678	2,074	2,582	10,332	788	12,176
Manufacturing	1,514	4,016	276,513	274,340	180,340	66,323	6,449	6,459	36,633	1,371	37,509
Transportation, communication, electric, gas, and sanitary services	239	509	23,107	22,762	12,664	5,652	700	1,122	4,623	239	4,623
Wholesale and retail trade	10,360	23,582	1,663,871	1,647,367	1,211,598	128,063	50,201	17,123	115,100	8,486	120,885
Wholesale trade	1,095	2,574	458,949	456,100	366,434	26,259	10,806	3,398	25,609	920	26,364
Retail trade	9,211	20,896	1,185,244	1,171,876	830,745	100,438	38,776	13,535	87,948	7,511	92,978
General merchandise stores	326	809	42,656	42,106	28,125	3,857	1,383	713	3,731	301	3,743
Food stores	1,534	3,450	272,551	271,023	216,204	15,298	8,443	2,518	14,409	1,316	14,810
Automotive dealers and gasoline service stations	1,731	3,798	262,080	258,079	203,116	15,145	6,972	1,911	14,381	1,424	15,961
Apparel and accessory stores	294	1,067	45,058	44,463	28,077	4,530	1,301	344	5,069	259	5,162
Furniture, home furnishings, and equipment stores	494	1,100	69,091	68,292	44,357	7,629	2,247	556	6,611	345	7,103
Eating and drinking places	2,230	4,781	157,957	156,902	73,475	27,415	8,354	4,300	16,954	1,824	18,071
Other retail trade	2,601	5,891	335,851	331,011	237,391	26,564	10,076	3,193	26,793	2,043	28,128
Finance, insurance, and real estate	10,261	44,892	246,232	231,252	11,971	21,560	24,912	51,266	24,547	6,343	54,481
Finance	2,021	18,111	22,565	20,866	2,500	4,143	353	230	3,684	929	6,986
Insurance agents, brokers, and service	506	1,114	19,112	18,406	560	3,764	237	321	8,419	432	8,572
Real estate	7,735	25,667	204,555	191,980	8,911	13,653	24,322	50,715	12,444	4,982	38,923
Services	6,347	16,611	479,136	471,799	106,913	96,889	11,610	15,786	178,873	5,353	184,896
Hotels, rooming houses, camps, and other lodging places	394	1,229	23,590	23,217	7,710	4,239	2,040	3,330	4,053	313	4,334
Personal services	1,274	2,789	50,492	48,490	21,517	15,329	1,510	2,252	12,063	1,149	12,304
Laundries, laundry services, cleaning and dyeing plants	565	1,244	31,042	30,475	14,693	10,504	1,085	1,631	4,295	440	4,536
Beauty and barber shops	575	1,270	13,529	12,119	4,861	4,082	279	275	5,776	575	5,776
Other personal services	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Business services	809	1,817	35,219	35,039	17,245	7,199	1,176	1,810	7,790	585	9,898
Automobile parking, repair, and services	610	1,314	36,171	34,516	18,763	7,123	1,265	1,362	5,387	487	5,685
Amusement and recreation services	621	1,603	24,744	24,015	11,070	3,707	1,104	2,970	1,473	344	4,081
Medical services	924	3,129	128,461	127,178	7,744	19,662	1,779	1,750	69,664	889	69,678
Offices of physicians and surgeons	671	2,578	97,901	96,817	1,551	14,087	1,224	1,026	57,829	636	57,843
Other medical services	253	551	30,560	30,361	6,193	5,575	555	724	11,835	253	11,835
Legal services	877	2,703	104,709	103,784	533	18,251	1,282	1,580	57,251	877	57,251
Other services	839	2,027	75,750	75,560	22,331	21,379	1,454	732	21,192	710	21,665
MINNESOTA											
All industries	19,152	52,517	1,403,117	1,383,556	821,385	149,235	30,503	49,196	221,816	15,651	236,571
Agriculture, forestry, and fisheries	5,331	12,629	154,778	151,972	75,093	6,890	5,569	13,318	39,686	4,627	41,178
Farms	5,160	12,140	138,913	136,126	65,891	5,390	5,463	13,030	35,071	4,505	36,489
Field crop farms	2,093	5,185	60,107	58,291	22,929	2,861	2,746	6,384	19,091	1,874	19,396
Livestock farms	2,359	5,266	69,621	68,781	38,510	2,056	2,333	5,796	13,876	2,092	14,748
Other farms	708	1,689	9,185	9,054	4,452	473	384	850	2,104	539	2,345
Other agriculture, forestry, and fisheries	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Mining	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Contract construction	1,177	2,518	119,173	118,325	87,765	24,788	2,143	3,558	13,223	933	15,990
Special trade contractors	728	1,509	43,102	42,981	28,569	9,766	799	666	7,418	554	8,133
Other construction	449	1,009	76,071	75,344	59,196	15,022	1,344	2,892	5,805	379	7,857
Manufacturing	870	2,063	111,961	111,038	78,281	21,465	2,101	3,324	14,242	642	14,948
Transportation, communication, electric, gas, and sanitary services	303	763	23,058	21,144	10,347	4,579	834	1,867	4,024	302	4,064
Wholesale and retail trade	4,302	9,416	711,438	703,969	542,900	48,060	7,750	7,521	45,790	3,656	47,507
Wholesale trade	552	1,242	172,447	170,457	142,695	8,152	1,533	1,368	9,479	468	9,676
Retail trade	3,721	8,107	536,145	530,708	399,018	39,686	6,141	5,895	35,701	3,160	37,221
General merchandise stores	192	483	78,507	77,636	63,794	3,740	372	432	1,777	167	1,780
Food stores	481	1,070	85,886	85,189	67,840	5,401	740	922	3,599	376	3,921
Automotive dealers and gasoline service stations	773	1,699	114,244	113,161	93,221	5,735	1,310	727	6,171	698	6,345
Apparel and accessory stores	231	487	25,851	25,363	17,443	2,257	318	435	2,474	209	2,565
Furniture, home furnishings, and equipment stores	277	576	22,947	22,672	14,325	2,047	304	484	2,234	227	2,285
Eating and drinking places	759	1,608	55,488	54,923	25,534	11,859	1,702	1,524	5,904	613	6,217
Other retail trade	1,009	2,184	153,222	151,764	116,861	8,647	1,395	1,371	13,542	871	14,108
Finance, insurance, and real estate	4,142	16,736	65,758	61,761	224	4,881	8,363	12,719	10,048	2,975	14,933
Finance	438	4,033	11,132	10,086	-	2,633	82	115	1,775	268	2,005
Insurance agents, brokers, and service	(2)	(2)	(2)	(2)	-	(2)	(2)	(2)	(2)	(2)	(2)
Real estate	3,505	11,925	49,627	46,887	224	1,696	8,192	12,554	5,216	2,532	9,834
Services	2,895	7,939	209,229	207,732	24,759	37,104	3,564	6,501	94,473	2,457	96,260
Hotels, rooming houses, camps, and other lodging places	364	1,098	9,363	9,247	1,155	913	740	2,780	647	(2)	(2)
Personal services	389	955	11,607	11,391	4,225	2,158	330	575	2,659	365	2,679
Laundries, laundry services, cleaning and dyeing plants	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Beauty and barber shops	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Other personal services	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Business services	296	824	9,470	9,294	1,545	2,403	217	616	3,276	223	3,442
Automobile parking, repair, and services	251	520	10,381	10,295	5,616	652	461	108	2,060	227	2,071
Amusement and recreation services	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Medical services	498	1,572	70,689	70,545	289	10,482	648	838	40,570	498	40,570
Offices of physicians and surgeons	438	1,378	65,467	65,328	47	9,561	590	759	38,222	438	38,222
Other medical services	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Legal services	363	1,134	53,206	52,932	-	9,764	560	845	32,740	363	32,740
Other services	559	1,403	34,498	34,170	5,720	9,126	404	433	11,120	485	11,367

Footnotes at end of table.

PARTNERSHIPS IN 27 STATES

Table 3.4—NUMBER OF PARTNERSHIPS, RECEIPTS, AND SELECTED DEDUCTION ITEMS, BY SELECTED INDUSTRIES—Continued

State and selected industry	Partnerships with and without net profit									Partnerships with net profit	
	Number of—		Receipts		Cost of goods sold	Payroll	Taxes	Depreciation	Net profit (less loss)	Number of partnerships	Net profit
	Partnerships	Partners	Total (Thousand dollars)	Business (Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)		(Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
MISSOURI											
All industries	21,978	59,215	1,734,951	1,710,770	1,059,356	191,833	28,603	47,519	254,167	17,345	271,356
Agriculture, forestry, and fisheries	5,383	12,746	180,149	176,229	106,922	10,838	3,401	11,690	34,627	4,338	38,378
Farms	5,128	12,211	154,551	150,817	86,912	8,343	3,151	11,006	32,756	4,170	36,117
Field crop farms	1,827	4,670	49,442	47,732	21,846	3,768	1,419	4,876	12,159	1,601	12,659
Livestock farms	2,674	6,208	94,041	92,120	58,437	2,664	1,527	5,753	18,192	2,116	20,554
Other farms	627	1,333	11,068	10,965	6,629	1,911	205	377	2,405	453	2,904
Other agriculture, forestry, and fisheries	255	535	25,598	25,412	20,010	2,495	250	684	1,871	168	2,261
Mining	108	266	22,844	22,591	14,718	3,647	403	871	3,171	(2)	(2)
Contract construction	1,004	2,088	93,106	92,631	66,933	20,076	1,524	2,340	12,373	893	13,207
Special trade contractors	669	1,402	43,908	43,732	28,102	11,302	879	1,866	7,363	594	7,940
Other construction	335	686	49,198	48,899	38,831	8,774	645	474	5,010	299	5,267
Manufacturing	863	1,916	102,342	101,542	68,568	22,252	1,535	2,888	14,244	735	14,552
Transportation, communication, electric, gas, and sanitary services	602	1,323	47,998	47,633	31,417	5,439	664	1,702	6,473	522	6,718
Wholesale and retail trade	5,585	13,261	916,974	907,848	716,169	60,836	9,379	7,061	55,234	4,456	58,822
Wholesale trade	591	1,569	301,884	299,056	261,428	12,008	1,903	1,426	11,502	524	11,784
Retail trade	4,839	11,355	600,974	594,819	445,462	48,117	7,376	5,531	41,292	3,801	44,575
General merchandise stores	302	737	34,694	34,503	25,965	2,413	392	458	1,682	223	1,800
Food stores	668	1,528	133,159	132,491	107,746	7,867	944	984	6,048	555	6,460
Automotive dealers and gasoline service stations	964	2,034	165,216	163,359	130,603	10,606	2,033	1,022	9,022	805	9,395
Apparel and accessory stores	323	718	21,480	21,194	14,755	1,798	169	110	2,133	269	2,332
Furniture, home furnishings, and equipment stores	256	548	20,850	20,700	14,956	1,475	278	220	1,874	202	1,998
Eating and drinking places	843	1,984	37,747	37,297	16,943	8,869	1,182	706	3,960	617	4,804
Other retail trade	1,482	3,806	187,828	185,275	134,494	15,089	2,378	2,031	16,573	1,129	17,786
Finance, insurance, and real estate	4,773	18,516	112,511	108,687	1,756	15,062	7,374	14,605	27,807	3,246	34,043
Finance	780	7,886	28,900	27,997	-	8,262	1,308	272	7,781	417	8,687
Insurance agents, brokers, and service	334	815	13,961	13,815	1,566	1,493	125	182	6,151	234	6,213
Real estate	3,659	9,815	69,650	66,875	190	5,307	5,941	14,151	13,875	2,595	19,143
Services	3,584	8,922	258,318	252,902	52,320	53,661	4,321	6,360	100,238	3,048	101,525
Hotels, rooming houses, camps, and other lodging places	363	798	15,175	14,880	4,108	2,954	658	2,008	2,644	284	2,687
Personal services	611	1,332	24,193	23,797	9,634	5,987	525	724	4,984	532	5,049
Laundries, laundry services, cleaning and dyeing plants	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Beauty and barber shops	326	656	5,986	5,983	1,830	1,767	91	95	2,253	301	2,272
Other personal services	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Business services	312	665	10,144	9,537	4,814	2,395	189	450	2,736	262	2,809
Automobile parking, repair, and services	403	908	10,108	10,032	6,202	1,416	185	288	1,722	303	1,862
Amusement and recreation services	374	850	8,426	6,349	3,012	1,249	189	828	1,347	249	1,669
Medical services	532	1,481	74,512	73,967	2,257	14,398	810	652	42,553	503	42,817
Offices of physicians and surgeons	410	1,112	62,422	61,968	963	11,957	621	423	36,166	381	36,430
Other medical services	122	369	12,090	11,999	1,294	2,441	189	229	6,387	122	6,387
Legal services	452	1,484	51,985	51,188	1,277	7,817	530	486	30,360	427	30,360
Other services	538	1,404	63,775	63,152	21,016	17,445	1,235	924	13,892	488	14,272
NEW JERSEY											
All industries	31,095	87,016	2,333,689	2,307,977	1,359,552	297,390	63,036	75,046	319,013	23,429	349,852
Agriculture, forestry, and fisheries	1,186	2,542	43,500	42,308	25,365	8,284	1,723	2,812	6,346	795	8,709
Farms	918	1,979	37,001	35,836	23,875	7,305	1,527	2,612	3,962	600	6,313
Field crop farms	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Livestock farms	548	1,158	14,463	14,159	9,225	995	617	1,309	980	353	2,419
Other farms	320	721	19,099	19,012	13,013	5,533	828	1,264	1,729	197	2,641
Other agriculture, forestry, and fisheries	268	563	6,499	6,472	1,490	979	196	200	2,384	(2)	(2)
Mining	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Contract construction	2,557	5,444	188,926	187,757	131,031	30,006	2,857	4,245	28,736	2,286	29,378
Special trade contractors	2,002	4,213	112,704	112,273	72,275	20,063	1,914	2,579	19,953	1,805	20,457
Other construction	555	1,231	76,222	75,484	58,756	9,943	943	1,666	8,783	481	8,921
Manufacturing	1,501	3,781	277,162	275,869	197,052	69,390	5,448	4,152	30,691	1,291	34,149
Transportation, communication, electric, gas, and sanitary services	516	1,109	43,775	43,603	25,048	9,957	1,801	2,327	4,840	389	5,254
Wholesale and retail trade	7,516	16,683	1,085,885	1,079,467	824,793	72,060	10,677	11,146	74,139	6,197	76,582
Wholesale trade	873	2,310	395,877	394,115	332,242	19,747	3,597	2,480	16,547	744	16,719
Retail trade	6,586	14,207	682,193	677,550	487,383	51,320	6,996	8,604	56,642	5,395	58,913
General merchandise stores	226	488	32,856	32,719	22,646	1,923	285	503	1,764	152	1,793
Food stores	1,046	2,196	125,208	124,836	98,813	7,736	889	1,269	9,792	923	9,847
Automotive dealers and gasoline service stations	1,019	2,114	142,799	141,780	116,113	7,079	795	746	7,144	749	7,730
Apparel and accessory stores	663	1,472	78,251	77,628	50,925	7,540	820	719	8,446	614	8,505
Furniture, home furnishings, and equipment stores	319	764	41,722	41,487	29,454	3,099	328	403	2,875	216	3,170
Eating and drinking places	1,591	3,519	91,209	90,405	50,940	11,737	2,125	2,491	10,197	1,372	10,731
Other retail trade	1,723	3,654	170,148	168,695	118,492	12,206	1,754	2,473	16,424	1,370	17,137
Finance, insurance, and real estate	11,648	41,934	268,581	260,125	47,483	10,970	31,353	39,874	33,397	7,165	51,817
Finance	1,411	9,759	42,889	38,472	23,146	2,348	284	122	4,515	601	5,726
Insurance agents, brokers, and service	514	1,075	42,661	42,333	16,368	3,317	239	308	10,941	489	10,945
Real estate	9,723	31,100	183,031	179,320	7,969	5,305	30,830	39,444	17,941	6,074	35,146
Services	5,989	15,037	419,535	412,539	105,070	95,509	9,089	10,310	140,221	5,173	142,836
Hotels, rooming houses, camps, and other lodging places	350	1,315	15,552	15,521	2,633	2,841	1,461	1,472	1,029	228	2,486
Personal services	1,079	2,197	41,603	41,260	19,509	12,951	1,296	1,530	9,135	981	9,233
Laundries, laundry services, cleaning and dyeing plants	218	442	18,180	17,981	8,599	7,583	688	714	2,991	194	3,082
Beauty and barber shops	707	1,421	10,703	10,695	4,007	3,393	217	369	3,033	634	3,040
Other personal services	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Business services	676	1,652	40,109	40,026	22,527	9,522	1,195	1,330	9,159	525	9,266
Automobile parking, repair, and services	592	1,684	23,242	23,010	11,475	4,121	547	1,086	4,763	567	4,785
Amusement and recreation services	463	1,075	16,545	13,278	8,832	3,032	475	1,145	2,772	341	3,190
Medical services	712	1,700	85,410	84,444	6,787	15,093	1,413	1,713	42,474	638	42,549
Offices of physicians and surgeons	441	1,099	62,236	61,941	809	7,729	698	868	37,904	416	37,904
Other medical services	271	601	23,174	22,503	5,978	7,364	715	845	4,570	221	4,645
Legal services	804	2,295	98,292	97,566	5,027	20,898	1,299	991	45,276	731	45,549
Other services	1,313	3,119	98,782	97,434	28,280	27,051	1,403	1,043	25,613	1,162	25,778

Footnotes at end of table.

PARTNERSHIPS IN 27 STATES

Table 3.4—NUMBER OF PARTNERSHIPS, RECEIPTS, AND SELECTED DEDUCTION ITEMS, BY SELECTED INDUSTRIES—Continued

State and selected industry	Partnerships with and without net profit									Partnerships with net profit	
	Number of—		Receipts		Cost of goods sold	Payroll	Taxes	Depreciation	Net profit (less loss)	Number of partnerships	Net profit
	Partnerships	Partners	Total (Thousand dollars)	Business (Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)		(Thousand dollars)
NEW YORK	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
All industries	93,678	323,763	9,711,160	9,396,170	4,001,220	1,703,373	377,793	347,619	1,516,364	72,533	1,717,594
Agriculture, forestry, and fisheries	4,195	9,965	148,839	145,755	88,067	16,283	4,247	12,969	18,657	3,332	28,619
Farms	3,815	9,078	137,167	134,091	81,683	13,287	3,751	11,954	18,187	3,052	25,975
Field crop farms	401	1,027	13,294	13,003	7,855	1,552	430	641	2,031	352	2,074
Livestock farms	2,517	5,921	84,285	82,051	52,603	4,536	1,994	9,198	7,775	1,952	15,238
Other farms	897	2,130	39,588	39,037	21,225	7,199	1,327	2,115	8,381	748	8,663
Other agriculture, forestry, and fisheries	380	887	11,672	11,664	6,384	2,996	496	1,015	470	279	2,644
Mining	380	2,562	37,268	36,865	10,610	1,511	203	1,268	2,422	230	11,654
Contract construction	3,965	8,600	406,992	404,676	306,650	81,235	7,661	5,009	54,393	3,480	60,710
Special trade contractors	2,713	5,883	152,341	151,481	99,446	35,147	3,620	2,325	26,502	2,363	30,035
Other construction	1,252	2,717	254,651	253,195	207,204	46,088	4,041	2,684	27,891	1,117	30,675
Manufacturing	4,267	10,985	873,101	867,339	636,177	212,469	17,199	8,465	84,066	3,671	87,517
Transportation, communication, electric, gas, and sanitary services	1,108	2,520	60,194	58,401	26,636	16,398	2,915	3,005	12,465	885	13,356
Wholesale and retail trade	23,412	51,877	3,340,070	3,313,784	2,560,168	203,821	41,464	29,754	238,584	20,383	247,147
Wholesale trade	3,834	9,063	1,474,167	1,459,437	1,240,033	63,978	11,619	6,159	70,957	3,388	73,518
Retail trade	19,417	42,437	1,839,685	1,828,153	1,299,742	137,343	29,654	23,291	165,773	16,859	171,592
General merchandise stores	878	2,099	80,051	79,766	55,238	3,903	881	1,611	6,849	673	7,075
Food stores	4,381	9,437	491,635	489,948	383,511	27,593	4,984	4,868	37,728	3,997	38,891
Automotive dealers and gasoline service stations	2,774	5,923	344,846	342,635	268,111	19,918	4,731	2,411	22,362	2,275	23,967
Apparel and accessory stores	1,236	2,664	139,480	137,692	90,802	13,192	2,136	1,391	11,628	1,111	11,878
Furniture, home furnishings, and equipment stores	990	2,585	88,490	87,464	58,774	7,268	1,368	1,047	9,234	831	9,394
Eating and drinking places	4,000	8,452	222,516	220,490	108,936	35,407	8,181	5,713	28,127	3,351	29,444
Other retail trade	5,158	11,277	472,667	470,158	334,370	30,062	7,373	6,250	49,845	4,621	50,943
Finance, insurance, and real estate	35,055	164,321	2,483,345	2,240,592	18,806	465,750	252,702	223,620	340,804	22,286	470,937
Finance	6,187	41,538	1,284,438	1,073,841	5,996	395,678	45,776	7,384	263,871	3,793	306,322
Insurance agents, brokers, and service	954	2,143	121,460	118,645	7,855	7,212	3,569	548	21,262	878	21,347
Real estate	27,915	120,640	1,077,447	1,048,106	4,955	62,860	203,357	215,688	55,671	17,615	143,268
Services	20,398	69,980	2,335,043	2,303,100	347,076	701,105	50,750	63,309	756,246	17,694	786,162
Hotels, rooming houses, camps, and other lodging places	834	2,395	66,652	63,623	26,834	13,882	3,923	5,767	3,719	430	6,435
Personal services	3,393	7,347	109,187	108,560	45,806	28,452	2,952	4,551	26,080	3,120	26,477
Laundries, laundry services, cleaning and dyeing plants	1,446	3,135	56,018	55,701	25,050	15,124	1,661	3,448	10,401	1,321	10,639
Beauty and barber shops	1,417	3,046	34,479	34,251	13,923	11,371	883	816	9,841	1,293	9,994
Other personal services	530	1,166	18,690	18,608	6,833	1,957	408	287	5,838	505	5,844
Business services	2,361	5,925	122,181	119,442	45,036	28,586	2,655	26,984	9,952	1,737	24,194
Automobile parking, repair, and services	1,056	2,308	48,069	47,634	28,226	5,703	1,252	795	9,495	982	9,587
Amusement and recreation services	1,652	16,046	140,000	133,120	66,479	35,959	4,370	6,758	8,442	989	16,446
Medical services	2,719	10,489	385,817	381,806	54,247	90,312	8,272	5,520	168,785	2,686	169,759
Offices of physicians and surgeons	1,321	4,815	200,356	199,126	2,483	28,493	2,126	2,462	123,036	1,321	123,036
Other medical services	1,399	5,674	185,461	182,680	51,764	61,819	6,146	3,058	45,749	1,365	46,723
Legal services	4,287	13,358	648,021	642,039	2,639	158,723	11,998	6,477	313,179	3,965	314,322
Other services	4,095	12,112	815,116	806,876	77,809	339,488	15,328	6,457	216,594	3,785	218,942
NORTH CAROLINA											
All industries	18,290	49,176	1,423,210	1,407,090	913,972	153,317	26,387	35,122	173,207	14,487	191,399
Agriculture, forestry, and fisheries	2,047	5,100	66,984	66,030	45,206	5,330	959	5,120	6,564	1,607	8,222
Farms	1,821	4,571	45,484	44,558	27,159	3,880	806	4,175	5,978	1,406	7,152
Field crop farms	1,026	2,868	19,476	19,043	9,924	2,061	458	1,697	3,844	855	4,139
Livestock farms	541	1,165	18,753	18,526	12,633	1,154	272	2,170	896	371	1,603
Other farms	253	538	7,255	6,989	4,602	665	76	308	1,238	(2)	(2)
Other agriculture, forestry, and fisheries	226	529	21,500	21,472	18,047	1,450	153	945	586	201	1,070
Mining	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Contract construction	1,458	3,191	101,586	100,949	66,306	16,934	1,587	2,261	11,172	1,256	12,744
Special trade contractors	832	1,846	35,240	34,987	22,507	6,926	808	1,346	6,820	759	6,898
Other construction	626	1,345	66,346	65,962	43,799	10,008	779	915	4,352	497	5,846
Manufacturing	1,005	2,332	206,073	205,050	170,027	26,955	2,545	6,255	5,957	808	14,817
Transportation, communication, electric, gas, and sanitary services	287	614	18,152	17,080	12,543	2,420	581	1,022	1,800	140	1,986
Wholesale and retail trade	6,309	14,279	775,213	766,383	573,898	56,123	15,162	9,344	50,748	4,943	54,628
Wholesale trade	820	2,217	188,420	185,946	143,805	12,509	2,759	2,816	10,240	599	10,630
Retail trade	5,434	11,945	576,418	570,064	422,371	43,174	12,231	6,473	39,270	4,289	42,760
General merchandise stores	616	1,415	52,359	51,886	37,905	2,715	1,008	863	4,695	470	4,927
Food stores	790	1,681	125,438	125,112	102,514	5,579	2,850	977	6,474	704	6,533
Automotive dealers and gasoline service stations	1,402	2,960	164,972	163,048	132,763	9,267	2,327	1,281	7,908	1,140	9,033
Apparel and accessory stores	225	495	15,318	13,674	9,176	1,373	392	99	1,567	176	1,578
Furniture, home furnishings, and equipment stores	304	720	28,405	28,058	18,004	2,260	788	226	3,539	304	3,539
Eating and drinking places	641	1,353	51,019	50,788	25,590	9,574	1,910	969	5,990	471	6,423
Other retail trade	1,456	3,321	138,907	137,498	96,419	12,406	2,956	2,058	9,097	1,025	10,727
Finance, insurance, and real estate	3,386	14,606	42,327	40,308	2,357	5,493	1,989	5,199	11,053	2,497	12,313
Finance	553	6,880	5,673	4,983	564	1,522	126	158	1,406	258	1,470
Insurance agents, brokers, and service	(2)	(2)	(2)	(2)	-	(2)	(2)	(2)	(2)	(2)	(2)
Real estate	2,660	7,378	31,503	30,179	1,793	3,077	1,813	4,856	7,815	2,091	9,007
Services	3,701	8,846	210,373	208,833	42,661	39,525	3,531	5,793	85,281	3,187	86,042
Hotels, rooming houses, camps, and other lodging places	226	460	7,238	7,219	2,329	1,152	329	943	829	(2)	(2)
Personal services	854	1,832	24,827	24,592	10,455	5,760	957	1,312	6,082	830	6,118
Laundries, laundry services, cleaning and dyeing plants	249	538	6,089	6,075	3,173	1,431	281	471	1,403	224	1,439
Beauty and barber shops	419	891	9,364	9,330	3,921	2,859	345	268	2,770	419	2,770
Other personal services	186	403	9,374	9,187	3,361	1,470	331	573	1,909	186	1,909
Business services	241	679	11,003	10,861	5,503	2,178	167	836	2,582	216	2,663
Automobile parking, repair, and services	467	1,020	13,729	13,618	8,773	1,320	216	508	2,101	344	2,328
Amusement and recreation services	230	604	6,762	6,059	3,745	930	153	457	296	(2)	(2)
Medical services	457	1,267	68,449	68,313	2,778	10,828	602	757	40,499	457	40,499
Offices of physicians and surgeons	245	819	50,527	50,404	-	7,491	377	329	32,386	245	32,386
Other medical services	212	448	17,922	17,909	2,778	3,337	225	428	8,113	212	8,113
Legal services	541	1,364	35,056	34,930	-	5,263	311	489	22,139	541	22,139
Other services	685	1,620	43,309	43,241	9,078	12,094	796	491	10,753	537	10,842

Footnotes at end of table.

PARTNERSHIPS IN 27 STATES

Table 3.4—NUMBER OF PARTNERSHIPS, RECEIPTS, AND SELECTED DEDUCTION ITEMS, BY SELECTED INDUSTRIES—Continued

State and selected industry	Partnerships with and without net profit									Partnerships with net profit	
	Number of—		Receipts		Cost of goods sold	Payroll	Taxes	Depreciation	Net profit (less loss)	Number of partnerships	Net profit
	Partnerships	Partners	Total (Thousand dollars)	Business (Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)		(Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
OHIO											
All industries	36,449	107,440	2,596,840	2,562,996	1,406,511	362,591	57,071	73,714	416,943	27,526	462,962
Agriculture, forestry, and fisheries	3,550	8,893	102,960	97,352	57,601	10,433	2,916	7,082	21,853	2,689	24,493
Farms	3,326	8,207	90,178	84,857	50,214	7,958	2,703	6,723	18,797	2,560	21,206
Field crop farms	1,235	3,025	21,776	21,058	9,065	1,281	1,003	2,256	5,677	1,027	6,162
Livestock farms	1,540	3,684	46,011	42,509	26,259	2,470	1,177	3,603	9,023	1,195	10,466
Other farms	550	1,498	22,391	21,290	14,890	4,207	523	864	4,097	337	4,578
Other agriculture, forestry, and fisheries	224	686	12,782	12,495	7,387	2,475	213	359	3,056	130	3,287
Mining	657	4,726	27,736	27,181	18,550	7,938	1,664	1,669	[1]672	350	2,884
Contract construction	2,190	4,655	199,900	198,475	142,034	36,258	3,864	3,004	27,244	1,912	28,306
Special trade contractors	1,620	3,418	101,407	100,761	64,391	23,533	2,203	1,814	19,161	1,406	19,906
Other construction	569	1,237	98,493	97,714	77,643	12,725	1,661	1,190	8,083	506	8,400
Manufacturing	1,388	3,198	166,071	163,133	109,934	37,744	3,476	3,903	21,805	1,080	24,628
Transportation, communication, electric, gas, and sanitary services	684	1,783	36,234	35,936	17,594	8,263	1,792	2,377	7,130	563	7,180
Wholesale and retail trade	9,529	21,360	1,275,776	1,263,835	961,852	96,075	16,268	13,560	90,788	7,965	95,124
Wholesale trade	993	2,727	342,632	339,336	287,001	17,860	3,307	2,845	16,142	753	16,997
Retail trade	8,527	18,612	929,048	920,417	671,796	77,866	12,916	10,678	74,249	7,202	77,730
General merchandise stores	245	533	29,183	28,627	19,190	2,975	445	847	2,344	173	2,373
Food stores	1,358	2,968	188,415	187,630	148,338	13,460	1,714	2,164	10,993	1,174	11,548
Automotive dealers and gasoline service stations	1,768	3,841	281,947	278,755	221,231	17,734	2,707	2,315	16,844	1,519	18,527
Apparel and accessory stores	266	554	33,648	33,082	22,375	3,426	391	208	3,225	243	3,259
Furniture, home furnishings, and equipment stores	483	1,127	65,934	65,327	44,997	6,268	1,027	518	6,092	336	6,284
Eating and drinking places	1,929	4,135	100,164	99,119	54,239	14,389	3,265	2,102	13,023	1,680	13,459
Other retail trade	2,479	5,454	229,757	227,877	161,426	19,614	3,367	2,524	21,728	2,079	22,280
Finance, insurance, and real estate	11,091	42,463	182,651	175,333	11,366	16,597	15,507	30,352	23,415	7,071	42,183
Finance	1,731	13,839	29,958	27,167	1,248	6,490	1,047	256	4,922	812	7,425
Insurance agents, brokers, and service	509	1,076	21,659	21,478	5,641	3,444	193	449	5,916	437	5,994
Real estate	8,851	27,548	131,034	126,688	4,477	6,663	14,267	29,647	12,577	5,822	28,764
Services	6,971	19,416	595,894	592,767	86,711	147,394	11,431	11,526	228,408	5,631	235,778
Hotels, rooming houses, camps, and other lodging places	280	2,587	20,121	19,630	6,834	4,564	1,881	3,041	[1]759	174	3,540
Personal services	1,137	2,408	41,655	41,484	17,354	9,196	1,096	1,932	10,132	940	10,424
Laundries, laundry services, cleaning and dyeing plants	422	895	13,530	13,493	5,077	3,575	314	783	2,818	324	3,075
Beauty and barber shops	509	1,042	10,188	10,171	4,286	3,629	271	237	2,733	412	2,768
Other personal services	205	471	17,937	17,820	7,991	1,992	511	912	4,581	205	4,581
Business services	1,028	2,269	29,431	29,267	17,330	5,972	457	515	6,061	789	6,239
Automobile parking, repair, and services	803	1,679	24,763	24,681	12,416	3,344	456	789	4,611	612	5,254
Amusement and recreation services	703	1,790	26,315	25,737	14,308	4,637	739	921	2,219	391	3,566
Medical services	1,171	2,909	133,978	133,803	5,596	19,304	1,541	1,464	78,955	1,047	79,390
Offices of physicians and surgeons	890	2,187	118,596	118,466	2,151	15,054	1,093	928	74,203	843	74,550
Other medical services	281	722	15,382	15,337	3,445	4,250	448	536	4,752	204	4,840
Legal services	899	3,088	133,356	132,733	232	23,465	1,665	1,095	75,120	851	75,130
Other services	950	2,686	186,275	185,432	12,641	76,912	3,596	1,769	52,069	826	52,235
OKLAHOMA											
All industries	12,052	29,934	1,197,796	1,163,712	818,639	116,120	19,582	36,761	96,330	8,808	127,478
Agriculture, forestry, and fisheries	1,834	4,572	76,816	71,517	49,944	5,598	1,417	6,082	2,543	1,146	9,810
Farms	1,753	4,228	69,827	64,568	45,631	5,124	1,348	6,023	1,778	1,095	8,872
Field crop farms	378	928	9,267	9,089	3,900	495	164	1,266	1,996	328	2,053
Livestock farms	1,143	2,611	52,139	47,086	37,151	2,473	1,109	3,692	[1]1,201	637	5,702
Other farms	232	689	8,421	8,393	4,580	2,156	75	1,065	983	(2)	(2)
Other agriculture, forestry, and fisheries	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Mining	595	1,878	63,186	59,186	36,402	8,348	1,965	7,582	[1]3,132	343	6,960
Contract construction	873	1,821	122,218	121,284	92,966	16,869	1,603	3,248	11,653	636	12,860
Special trade contractors	608	1,239	42,316	42,134	26,983	10,620	856	1,177	6,712	530	7,070
Other construction	266	582	79,902	79,150	65,983	6,249	747	2,071	4,941	106	5,790
Manufacturing	255	600	64,741	63,541	49,662	8,795	727	1,236	4,911	224	5,578
Transportation, communication, electric, gas, and sanitary services	174	478	23,636	23,416	16,999	2,190	634	1,430	1,865	141	2,018
Wholesale and retail trade	3,844	8,639	683,178	671,328	539,608	45,099	7,893	7,017	31,580	3,044	35,886
Wholesale trade	756	1,822	232,956	226,913	190,441	13,980	3,547	2,387	8,566	553	10,752
Retail trade	3,036	6,609	445,984	440,181	345,736	30,856	4,324	4,609	22,857	2,489	24,953
General merchandise stores	283	632	27,755	27,288	20,392	1,980	270	401	2,234	258	2,285
Food stores	437	909	81,956	81,436	67,736	4,858	713	677	2,416	329	2,611
Automotive dealers and gasoline service stations	731	1,579	163,644	161,779	137,323	7,988	1,161	841	5,713	610	6,359
Apparel and accessory stores	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Furniture, home furnishings, and equipment stores	172	400	23,885	23,426	16,239	2,997	342	334	1,866	147	2,005
Eating and drinking places	412	845	16,810	16,688	7,739	3,839	379	633	1,310	310	1,475
Other retail trade	929	2,098	124,629	122,466	91,694	8,545	1,372	1,673	8,305	766	9,205
Finance, insurance, and real estate	2,401	7,021	57,675	49,013	10,270	6,780	3,396	5,448	11,491	1,738	17,073
Finance	331	1,208	21,107	14,047	3,267	1,661	1,534	1,311	3,680	305	6,671
Insurance agents, brokers, and service	234	547	16,391	16,382	6,103	3,839	209	205	2,713	(2)	(2)
Real estate	1,837	5,266	20,177	18,584	900	1,280	1,653	3,932	5,098	1,254	7,520
Services	2,026	4,825	106,238	104,319	22,756	22,441	1,947	4,710	35,400	1,511	37,266
Hotels, rooming houses, camps, and other lodging places	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Personal services	460	955	13,712	13,511	6,186	4,561	258	728	2,101	334	2,425
Laundries, laundry services, cleaning and dyeing plants	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Beauty and barber shops	228	452	3,862	3,858	1,902	1,791	92	135	705	(2)	(2)
Other personal services	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Business services	160	497	7,323	6,577	2,456	834	68	765	1,778	(2)	(2)
Automobile parking, repair, and services	252	578	8,007	7,795	4,577	535	85	215	1,309	(2)	(2)
Amusement and recreation services	114	250	9,355	9,247	2,627	1,498	248	1,168	1,608	(2)	(2)
Medical services	193	504	24,441	24,328	1,029	6,220	370	255	10,100	113	10,409
Offices of physicians and surgeons	75	236	14,490	14,420	-	2,849	165	86	6,954	45	7,225
Other medical services	118	268	9,951	9,908	1,029	3,371	205	169	3,146	(2)	(2)
Legal services	392	864	20,569	20,531	-	3,704	125	212	12,443	392	12,443
Other services	278	699	15,093	14,897	2,438	3,332	169	256	5,740	252	5,835

Footnotes at end of table.

PARTNERSHIPS IN 27 STATES

Table 3.4—NUMBER OF PARTNERSHIPS, RECEIPTS, AND SELECTED DEDUCTION ITEMS, BY SELECTED INDUSTRIES—Continued

State and selected industry	Partnerships with and without net profit									Partnerships with net profit	
	Number of—		Receipts		Cost of goods sold	Payroll	Taxes	Depreciation	Net profit (less loss)	Number of partnerships	Net profit
	Partnerships	Partners	Total	Business							
			(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)		(Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
OREGON											
All industries	12,519	34,335	1,179,342	1,153,636	693,366	176,498	24,589	41,206	168,925	9,797	183,623
Agriculture, forestry, and fisheries	2,233	5,850	103,803	101,089	59,487	19,367	3,749	7,713	11,506	1,712	15,047
Farms	1,875	5,071	89,572	87,282	51,289	13,499	3,288	7,129	10,406	1,447	13,787
Field crop farms	579	1,919	34,874	33,344	15,343	3,613	1,628	3,239	7,095	533	7,492
Livestock farms	827	2,081	33,055	32,579	21,771	3,260	953	2,353	1,294	566	3,439
Other farms	468	1,071	21,643	21,359	14,175	6,626	707	1,537	2,017	348	2,856
Other agriculture, forestry, and fisheries	359	779	14,231	13,807	8,198	5,868	461	584	1,100	266	1,260
Mining	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Contract construction	860	1,825	130,913	124,232	96,157	25,040	2,187	5,182	13,330	785	14,403
Special trade contractors	554	1,151	33,728	31,926	20,758	7,062	690	1,217	4,109	508	4,984
Other construction	306	674	97,185	92,306	75,399	17,978	1,497	3,965	9,221	278	9,419
Manufacturing	753	1,776	194,568	192,140	131,948	47,011	6,037	9,036	11,505	590	15,277
Transportation, communication, electric, gas, and sanitary services	366	791	20,407	20,231	7,590	4,755	680	1,659	4,400	317	4,800
Wholesale and retail trade	3,039	6,545	491,277	484,620	364,472	40,567	5,368	6,258	30,837	2,400	32,793
Wholesale trade	362	797	163,876	162,434	138,801	8,604	1,174	1,759	4,762	187	5,300
Retail trade	2,676	5,745	326,121	320,906	224,899	31,693	4,166	4,494	26,010	2,212	27,428
General merchandise stores	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Food stores	377	802	70,706	70,349	56,092	4,266	521	562	3,909	328	4,235
Automotive dealers and gasoline service stations	433	901	85,124	83,903	67,698	5,964	709	620	4,887	352	5,087
Apparel and accessory stores	218	445	19,277	18,864	11,983	1,921	260	340	2,135	195	2,218
Furniture, home furnishings, and equipment stores	220	518	33,920	32,200	21,185	4,010	486	471	3,157	174	3,262
Eating and drinking places	471	951	30,747	30,502	14,226	6,571	883	844	2,688	378	2,726
Other retail trade	851	1,903	75,791	74,634	46,613	7,913	1,065	1,277	8,847	728	9,373
Finance, insurance, and real estate	3,042	11,576	46,069	39,978	3,179	2,416	3,453	6,372	12,691	2,114	15,917
Finance	489	3,520	3,644	2,776	-	13	266	418	2,338	350	2,420
Insurance agents, brokers, and service	137	352	10,618	10,423	2,727	1,163	72	82	3,245	137	3,245
Real estate	2,417	7,704	31,807	26,779	452	1,240	3,115	5,872	7,108	1,628	10,252
Services	2,179	5,853	190,923	190,002	29,809	36,797	3,044	4,771	84,633	1,877	85,308
Hotels, rooming houses, camps, and other lodging places	210	535	4,263	4,200	806	554	267	688	633	(2)	(2)
Personal services	293	638	16,888	16,742	7,881	5,563	494	635	3,649	270	3,679
Laundries, laundry services, cleaning and dyeing plants	126	253	7,409	7,366	3,808	2,537	253	318	1,303	103	1,333
Beauty and barber shops	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Other personal services	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Business services	219	534	9,432	9,330	4,693	561	27	377	1,762	(2)	(2)
Automobile parking, repair, and services	217	430	8,172	8,139	3,923	990	141	614	1,343	169	1,497
Amusement and recreation services	257	840	9,697	9,532	3,503	1,091	158	753	1,879	187	1,945
Medical services	363	1,229	78,111	77,909	651	14,469	1,053	825	43,344	363	43,344
Offices of physicians and surgeons	328	1,133	69,719	69,528	279	13,471	993	753	38,547	328	38,547
Other medical services	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Legal services	306	932	38,241	38,172	198	7,347	501	541	22,382	306	22,382
Other services	315	715	26,119	25,978	8,154	6,222	403	338	9,641	315	9,641
PENNSYLVANIA											
All industries	46,847	138,540	4,452,733	4,380,604	2,762,813	633,230	90,013	127,822	576,103	36,841	617,964
Agriculture, forestry, and fisheries	2,956	6,481	73,833	72,185	42,361	9,660	1,809	7,102	9,894	2,040	13,611
Farms	2,607	5,649	65,431	63,822	36,103	7,805	1,521	6,363	10,330	1,862	12,381
Field crop farms	489	1,078	10,190	9,634	4,560	806	215	1,344	1,634	342	2,034
Livestock farms	1,465	3,117	32,251	31,364	18,806	1,988	685	3,299	5,651	1,093	6,389
Other farms	652	1,454	22,990	22,824	12,737	5,011	621	1,720	3,045	427	3,958
Other agriculture, forestry, and fisheries	349	832	8,402	8,363	6,258	1,855	288	739	1436	(2)	(2)
Mining	1,464	13,760	72,185	69,686	43,189	14,898	2,138	6,630	2,656	1,144	6,951
Contract construction	3,262	7,308	375,884	371,210	272,647	88,259	7,752	7,958	46,659	2,808	47,733
Special trade contractors	2,215	4,885	183,322	182,329	122,281	52,165	4,463	3,863	29,371	1,836	29,925
Other construction	1,047	2,423	192,562	188,881	150,366	36,094	3,289	4,095	17,288	972	17,808
Manufacturing	2,872	7,053	621,419	616,130	452,348	149,460	11,596	11,533	61,690	2,298	64,828
Transportation, communication, electric, gas, and sanitary services	1,310	3,389	105,710	96,075	54,353	28,284	4,634	8,540	15,398	1,062	16,623
Wholesale and retail trade	15,215	33,809	2,298,891	2,275,048	1,738,737	175,429	23,984	26,701	154,948	13,046	163,585
Wholesale trade	2,318	5,274	800,731	795,010	657,397	44,707	6,967	5,723	43,112	2,093	43,918
Retail trade	12,656	27,980	1,460,130	1,442,195	1,053,146	126,809	16,614	20,508	109,534	10,738	117,077
General merchandise stores	513	1,213	74,081	73,236	53,144	6,283	856	2,079	4,981	439	6,708
Food stores	2,277	4,971	344,901	342,962	274,859	22,266	2,792	3,878	19,697	2,120	20,368
Automotive dealers and gasoline service stations	1,821	4,117	364,674	361,309	300,097	20,717	2,512	2,448	16,656	1,407	17,892
Apparel and accessory stores	975	2,173	132,586	129,850	84,459	14,170	1,365	1,551	14,011	896	14,218
Furniture, home furnishings, and equipment stores	833	1,844	114,302	112,898	75,136	13,810	1,564	1,114	9,316	655	10,922
Eating and drinking places	3,237	7,093	154,199	151,941	82,632	22,321	3,870	4,227	17,251	2,894	17,757
Other retail trade	3,000	6,569	275,387	269,999	182,819	27,242	3,655	5,211	27,622	2,327	29,212
Finance, insurance, and real estate	10,923	44,663	291,557	275,294	15,380	35,754	25,485	41,902	62,050	6,993	78,462
Finance	2,131	17,484	82,358	73,672	(2)	20,411	1,386	545	32,530	1,098	33,085
Insurance agents, brokers, and service	454	1,049	28,408	27,790	10,771	3,967	371	289	8,468	381	8,690
Real estate	8,337	26,130	180,791	173,832	4,600	11,376	23,728	41,068	21,052	5,514	36,687
Services	8,695	21,771	608,701	600,519	140,614	130,519	12,455	17,387	222,701	7,349	226,019
Hotels, rooming houses, camps, and other lodging places	622	1,407	31,003	29,920	13,921	5,273	1,267	2,310	3,228	499	4,094
Personal services	2,136	4,547	88,526	88,054	40,041	19,044	2,084	4,078	20,905	1,841	21,122
Laundries, laundry services, cleaning and dyeing plants	485	1,032	23,000	22,729	11,201	8,062	753	1,261	4,261	411	4,311
Beauty and barber shops	1,054	2,259	19,915	19,895	8,479	5,815	418	578	5,689	931	5,743
Other personal services	597	1,256	45,611	45,430	20,361	5,167	913	2,239	10,955	499	11,068
Business services	945	2,334	34,801	34,513	17,785	8,895	674	729	9,123	823	9,453
Automobile parking, repair, and services	1,008	2,300	42,691	40,272	20,112	6,105	1,547	3,243	8,303	811	8,551
Amusement and recreation services	680	1,622	22,485	20,840	9,430	4,445	894	2,480	3,392	460	3,872
Medical services	978	2,420	92,897	92,497	5,093	13,247	1,067	1,307	51,245	895	51,639
Offices of physicians and surgeons	627	1,590	68,595	68,334	733	8,824	762	559	43,400	598	43,573
Other medical services	351	830	24,302	24,163	4,360	4,423	305	748	7,845	297	8,066
Legal services	949	3,351	159,468	158,485	2,480	29,956	2,384	1,627	87,662	871	88,177
Other services	1,377	3,790	136,830	135,938	31,752	43,554	2,538	1,613	38,843	1,150	39,111

Footnotes at end of table.

PARTNERSHIPS IN 27 STATES

Table 3.4—NUMBER OF PARTNERSHIPS, RECEIPTS, AND SELECTED DEDUCTION ITEMS, BY SELECTED INDUSTRIES—Continued

State and selected industry	Partnerships with and without net profit									Partnerships with net profit	
	Number of—		Receipts		Cost of goods sold	Payroll	Taxes	Depreciation	Net profit (less loss)	Number of partnerships	Net profit
	Partnerships	Partners	Total (Thousand dollars)	Business (Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)		(Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
TENNESSEE											
All industries	18,625	46,094	1,842,493	1,816,667	1,274,363	183,147	23,527	36,741	213,701	13,996	227,560
Agriculture, forestry, and fisheries	2,683	6,699	60,590	58,791	41,468	4,434	729	5,088	5,680	1,725	8,233
Farms	2,502	6,093	34,698	33,211	19,650	3,048	551	4,122	4,688	1,620	6,946
Field crop farms	761	2,162	8,275	8,149	4,194	804	182	1,759	545	442	1,464
Livestock farms	1,350	3,072	24,675	23,654	14,759	1,860	350	2,274	3,753	884	4,940
Other farms	392	859	1,748	1,408	697	384	19	89	390	294	542
Other agriculture, forestry, and fisheries	181	606	25,892	25,580	21,818	1,386	178	966	992	105	1,287
Mining	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Contract construction	1,529	3,339	268,508	262,491	205,072	43,733	3,074	4,057	29,369	1,164	30,466
Special trade contractors	848	1,840	66,989	66,528	47,837	15,941	1,178	1,436	8,431	622	8,750
Other construction	681	1,499	201,519	195,963	157,235	27,792	1,896	2,621	20,938	542	21,716
Manufacturing	562	1,334	116,102	115,548	91,461	18,400	1,565	2,026	8,276	424	9,023
Transportation, communication, electric, gas, and sanitary services	279	681	11,875	11,849	7,073	2,002	401	1,108	981	180	1,307
Wholesale and retail trade	6,374	14,109	1,091,866	1,081,402	871,724	66,733	10,212	8,599	57,208	4,890	62,032
Wholesale trade	763	1,773	363,789	361,671	315,664	12,644	2,388	2,161	14,372	675	15,180
Retail trade	5,581	12,275	724,939	716,594	553,651	53,831	7,774	6,413	42,791	4,185	46,807
General merchandise stores	352	836	34,933	34,613	26,095	3,070	485	493	1,664	252	2,243
Food stores	793	1,752	127,288	126,902	104,911	7,069	1,262	914	6,037	705	6,366
Automotive dealers and gasoline service stations	1,339	2,883	204,020	201,803	171,727	9,906	1,215	1,049	6,753	940	7,677
Apparel and accessory stores	547	1,204	70,170	68,591	48,644	6,197	897	372	6,754	414	7,065
Furniture, home furnishings, and equipment stores	500	1,127	56,316	55,525	37,474	5,542	747	570	5,043	451	5,354
Eating and drinking places	782	1,653	38,698	38,359	20,214	6,551	864	937	4,120	537	4,696
Other retail trade	1,267	2,820	193,514	190,801	144,586	15,496	2,304	2,078	12,420	885	13,406
Finance, insurance, and real estate	3,868	11,844	65,876	61,965	8,763	6,276	4,198	8,603	16,361	2,760	19,060
Finance	607	2,970	22,663	21,028	3,377	4,205	240	660	8,662	460	8,924
Insurance agents, brokers, and service	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Real estate	3,125	8,597	34,875	32,628	807	1,424	3,924	7,850	6,532	2,189	8,917
Services	3,211	7,840	218,714	215,702	41,961	39,767	3,207	6,408	95,624	2,783	96,864
Hotels, rooming houses, camps, and other lodging places	208	452	13,830	13,746	5,684	2,607	517	2,071	1,005	(2)	(2)
Personal services	827	1,785	30,549	30,043	13,306	8,192	761	2,087	5,211	729	5,458
Laundries, laundry services, cleaning and dyeing plants	283	672	15,767	15,280	7,963	5,404	533	1,070	2,305	258	2,325
Beauty and barber shops	343	686	5,751	5,744	2,000	1,613	88	114	1,207	294	1,361
Other personal services	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Business services	251	724	10,658	8,747	4,470	2,035	164	357	2,857	197	3,029
Automobile parking, repair, and services	345	764	12,886	12,819	8,441	1,386	171	175	2,085	321	2,106
Amusement and recreation services	344	787	7,801	7,718	4,129	887	181	283	1,438	221	1,608
Medical services	299	802	54,115	53,907	1,527	8,446	514	528	33,610	299	33,610
Offices of physicians and surgeons	216	616	43,799	43,672	88	6,457	361	323	29,306	216	29,306
Other medical services	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Legal services	415	1,313	52,120	52,095	1,005	7,283	490	532	33,102	391	33,198
Other services	521	1,213	36,755	36,627	3,399	8,931	409	375	16,316	472	16,532
TEXAS											
All industries	61,065	186,926	5,545,837	5,409,028	3,422,598	650,774	101,358	222,623	513,428	42,033	698,209
Agriculture, forestry, and fisheries	10,256	25,451	504,683	488,424	320,666	44,855	8,979	35,676	44,058	6,352	71,309
Farms	9,423	23,589	407,215	391,973	245,557	37,348	8,284	32,524	38,583	5,839	63,772
Field crop farms	3,115	8,256	156,204	149,043	74,169	16,875	3,929	14,329	29,409	2,397	32,745
Livestock farms	5,597	13,632	220,249	212,931	151,088	15,724	3,948	15,155	8,866	3,151	27,910
Other farms	711	1,701	30,762	29,999	20,300	4,749	407	3,040	308	291	3,117
Other agriculture, forestry, and fisheries	833	1,862	97,468	96,451	75,109	7,507	695	3,152	5,475	513	7,537
Mining	2,524	19,147	269,055	237,599	134,776	27,070	10,375	21,917	[1]8,337	1,263	42,536
Contract construction	3,068	6,871	609,668	600,279	493,110	110,740	9,611	10,843	44,286	2,609	54,508
Special trade contractors	1,863	4,144	168,108	167,310	113,222	45,183	3,921	3,848	20,184	1,565	22,049
Other construction	1,205	2,727	441,560	432,969	379,888	65,557	5,690	6,995	24,102	1,044	32,459
Manufacturing	1,625	4,325	318,716	314,761	227,099	60,512	4,639	8,801	23,665	1,152	27,486
Transportation, communication, electric, gas, and sanitary services	1,255	3,477	123,114	120,168	79,196	22,399	3,288	7,030	7,797	937	11,050
Wholesale and retail trade	13,386	31,558	2,498,200	2,470,758	1,983,255	175,134	18,962	22,915	105,197	10,087	124,065
Wholesale trade	2,142	5,077	847,628	840,785	721,177	44,251	4,730	7,299	23,885	1,584	29,987
Retail trade	10,939	25,736	1,611,547	1,591,461	1,233,973	128,060	13,926	15,148	77,298	8,248	89,989
General merchandise stores	753	1,872	91,995	90,403	65,890	8,214	1,027	1,378	6,127	593	6,584
Food stores	1,444	3,144	327,178	324,826	271,459	19,309	1,933	2,847	10,447	1,167	12,452
Automotive dealers and gasoline service stations	2,581	6,548	530,495	525,529	438,707	34,023	3,419	2,902	17,635	1,975	20,623
Apparel and accessory stores	671	1,922	85,513	84,411	57,980	8,569	941	741	5,851	522	6,527
Furniture, home furnishings, and equipment stores	811	1,807	110,589	108,100	77,432	10,725	1,285	1,022	5,899	640	7,926
Eating and drinking places	1,370	3,114	60,648	60,347	28,490	13,461	1,043	1,280	5,251	924	6,087
Other retail trade	3,309	7,329	405,129	397,845	294,015	33,759	4,278	4,978	26,088	2,427	29,790
Finance, insurance, and real estate	17,648	67,638	410,647	379,587	13,305	34,940	32,167	82,817	38,317	10,492	96,895
Finance	2,472	17,091	50,590	43,667	2,920	4,112	1,187	2,250	6,862	1,504	15,290
Insurance agents, brokers, and service	1,211	3,275	71,458	69,302	5,050	13,963	569	820	27,515	1,112	27,647
Real estate	13,965	47,272	288,599	266,618	5,335	16,865	30,411	79,747	3,940	7,876	53,958
Services	11,124	28,029	804,037	789,864	168,998	174,128	13,293	32,591	256,692	9,035	268,387
Hotels, rooming houses, camps, and other lodging places	729	1,934	54,346	48,626	19,945	10,404	3,552	8,582	[1]1,089	355	3,994
Personal services	2,065	4,401	64,706	64,083	29,955	22,846	1,486	3,579	9,568	1,690	10,470
Laundries, laundry services, cleaning and dyeing plants	839	1,878	39,535	39,317	19,399	15,010	1,024	2,721	4,992	666	5,249
Beauty and barber shops	893	1,824	14,795	14,720	7,199	5,792	264	221	2,532	740	3,106
Other personal services	333	699	10,376	10,046	3,357	2,044	198	637	2,044	284	2,115
Business services	1,448	3,324	74,719	73,872	29,251	13,514	928	10,022	10,544	1,045	13,038
Automobile parking, repair, and services	1,459	3,199	53,088	52,811	30,906	9,699	807	1,632	7,287	1,236	7,914
Amusement and recreation services	575	1,883	23,518	23,053	10,845	5,178	843	1,033	2,553	367	3,649
Medical services	1,260	3,667	196,474	193,978	12,759	39,309	2,237	2,631	90,864	1,124	91,831
Offices of physicians and surgeons	778	2,286	131,969	131,459	287	21,145	1,164	1,392	73,329	728	73,960
Other medical services	482	1,381	64,505	62,519	12,472	18,164	1,073	1,239	17,535	396	17,871
Legal services	1,574	4,827	190,273	187,848	7,463	33,553	1,637	2,659	97,899	1,525	97,931
Other services	2,013	4,794	146,913	145,593	27,874	39,625	1,803	2,453	39,066	1,693	39,560

Footnotes at end of table.

PARTNERSHIPS IN 27 STATES

Table 3.4—NUMBER OF PARTNERSHIPS, RECEIPTS, AND SELECTED DEDUCTION ITEMS, BY SELECTED INDUSTRIES—Continued

State and selected industry	Partnerships with and without net profit									Partnerships with net profit	
	Number of—		Receipts		Cost of goods sold	Payroll	Taxes	Depreciation	Net profit (less loss)	Number of partnerships	Net profit
	Partnerships	Partners	Total (Thousand dollars)	Business (Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)		(Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
VIRGINIA											
All industries	14,373	41,546	1,041,456	1,028,887	560,210	160,323	23,908	43,667	146,562	11,109	172,771
Agriculture, forestry, and fisheries	2,017	4,389	60,854	59,715	34,567	8,723	1,245	4,826	12,064	1,702	13,079
Farms	1,826	3,936	52,644	51,514	31,242	7,183	1,160	4,628	8,384	1,559	9,363
Field crop farms	459	994	9,059	8,625	4,207	[1]1,317	146	885	2,134	363	2,324
Livestock farms	1,080	2,271	31,755	31,242	19,738	3,184	637	2,984	4,151	909	4,940
Other farms	287	671	11,830	11,647	7,297	2,682	377	759	2,099	287	2,099
Other agriculture, forestry, and fisheries	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Mining	252	750	37,700	37,437	21,654	13,994	1,024	2,536	2,952	180	2,960
Contract construction	1,307	2,792	118,344	117,831	86,183	28,507	2,630	2,560	13,127	1,067	14,328
Special trade contractors	846	1,762	51,887	51,644	35,403	19,336	1,455	864	7,228	703	7,528
Other construction	461	1,030	66,457	66,187	50,780	9,171	1,175	1,696	5,899	363	6,800
Manufacturing	494	1,241	59,817	59,499	41,436	12,588	944	1,930	6,219	398	6,414
Transportation, communication, electric, gas, and sanitary services	244	1,028	12,530	12,359	6,194	1,881	489	1,280	1,491	124	1,807
Wholesale and retail trade	3,519	8,218	454,802	450,078	339,330	38,729	5,509	5,356	29,113	2,911	30,800
Wholesale trade	362	844	101,038	100,102	79,751	7,013	1,469	1,325	5,974	332	6,275
Retail trade	3,157	7,374	353,764	349,976	259,579	31,716	4,040	4,031	23,139	2,579	24,525
General merchandise stores	197	487	22,625	22,312	16,820	1,505	241	288	2,150	173	2,168
Food stores	517	1,093	57,746	57,485	47,729	3,357	508	511	2,353	369	2,495
Automotive dealers and gasoline service stations	734	1,979	108,206	107,515	87,702	7,182	793	629	4,135	606	4,577
Apparel and accessory stores	176	403	20,240	20,075	13,010	2,095	230	206	2,651	129	2,700
Furniture, home furnishings, and equipment stores	175	484	20,579	20,372	13,107	2,433	275	145	1,739	175	1,739
Eating and drinking places	619	1,356	45,084	44,425	24,830	7,267	969	1,330	4,771	500	4,999
Other retail trade	738	1,572	79,284	77,792	56,381	7,877	1,024	922	5,340	628	5,847
Finance, insurance, and real estate	3,567	14,777	83,744	80,659	1,904	7,411	7,825	19,224	[1]6,102	2,088	15,045
Finance	273	1,976	4,759	4,423	-	1,063	86	59	2,342	(2)	(2)
Insurance agents, brokers, and service	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Real estate	3,136	12,412	66,559	64,208	787	4,387	7,650	19,044	[1]10,136	1,873	10,545
Services	2,877	8,159	213,151	210,795	28,942	48,322	4,227	5,885	87,705	2,591	88,310
Hotels, rooming houses, camps, and other lodging places	225	653	17,702	17,272	7,006	2,719	730	1,810	2,920	201	3,019
Personal services	668	1,485	19,094	18,953	8,407	5,983	523	1,029	3,541	573	3,621
Laundries, laundry services, cleaning and dyeing plants	239	552	10,892	10,872	4,515	3,310	321	744	1,789	(2)	(2)
Beauty and barber shops	286	599	4,408	4,289	1,959	1,626	109	134	1,033	238	1,045
Other personal services	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Business services	200	409	5,335	4,964	1,524	1,334	110	438	2,002	(2)	(2)
Automobile parking, repair, and services	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Amusement and recreation services	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Medical services	461	1,277	57,086	56,887	(2)	9,833	725	444	36,198	413	36,432
Offices of physicians and surgeons	412	1,172	55,669	55,472	-	9,724	713	400	35,699	364	35,933
Other medical services	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Legal services	332	968	40,836	40,560	1,394	7,485	591	625	22,784	332	22,784
Other services	586	2,410	61,377	60,540	5,644	18,735	1,170	795	18,113	586	18,113
WASHINGTON											
All industries	13,431	40,242	1,205,183	1,173,784	676,970	174,875	30,579	39,975	185,998	9,818	206,740
Agriculture, forestry, and fisheries	1,448	3,340	72,889	71,875	35,388	10,459	1,984	5,445	15,725	999	17,530
Farms	1,157	2,682	59,461	58,734	29,941	6,908	1,513	4,609	12,974	844	14,471
Field crop farms	431	1,026	29,432	28,893	12,343	2,063	731	2,564	8,630	371	9,282
Livestock farms	371	840	18,908	18,780	10,566	1,840	425	1,229	2,997	234	3,294
Other farms	356	816	11,121	11,061	7,032	3,005	357	816	1,347	239	1,895
Other agriculture, forestry, and fisheries	291	658	13,428	13,141	5,447	3,551	471	836	2,751	155	3,059
Mining	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Contract construction	1,097	2,374	189,520	186,191	153,115	41,565	3,299	2,295	15,376	810	16,575
Special trade contractors	471	1,056	32,084	31,774	22,073	7,006	1,063	619	4,107	349	4,631
Other construction	626	1,318	157,436	154,417	131,042	34,559	2,236	1,676	11,269	461	11,944
Manufacturing	943	2,218	117,754	110,076	76,137	18,215	3,608	3,941	18,019	753	20,202
Transportation, communication, electric, gas, and sanitary services	239	556	22,215	21,322	13,315	5,132	878	977	2,805	179	3,123
Wholesale and retail trade	2,929	6,446	494,565	487,928	353,994	46,138	7,727	5,756	35,655	2,499	37,410
Wholesale trade	275	639	93,901	92,812	75,378	6,741	1,075	708	5,018	248	5,286
Retail trade	2,572	5,637	389,981	384,625	271,306	38,764	6,491	4,921	29,380	2,189	30,789
General merchandise stores	145	391	40,600	39,378	28,928	4,260	670	605	932	(2)	(2)
Food stores	306	651	68,613	67,787	54,996	4,350	877	817	2,781	276	2,910
Automotive dealers and gasoline service stations	648	1,358	110,665	109,346	85,184	8,491	1,133	617	7,559	549	7,820
Apparel and accessory stores	154	314	22,048	21,836	14,068	2,308	321	199	1,812	154	1,812
Furniture, home furnishings, and equipment stores	182	419	21,398	20,928	13,447	2,145	318	237	2,668	143	2,690
Eating and drinking places	578	1,245	48,563	48,185	23,385	9,397	1,581	1,315	6,126	538	6,729
Other retail trade	559	1,259	78,094	77,165	51,298	7,813	1,591	1,131	7,502	443	7,664
Finance, insurance, and real estate	4,266	17,586	87,064	78,559	5,244	3,370	6,848	16,258	12,890	2,545	21,732
Finance	513	4,507	6,840	5,581	-	987	151	46	3,962	260	4,245
Insurance agents, brokers, and service	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Real estate	3,709	12,970	76,284	69,041	4,598	2,069	6,680	16,208	6,923	2,246	15,423
Services	2,448	7,309	219,371	216,039	38,083	49,164	6,217	5,138	87,033	2,009	89,908
Hotels, rooming houses, camps, and other lodging places	167	888	14,253	12,722	6,315	3,204	974	1,572	768	(2)	(2)
Personal services	197	462	8,272	8,259	3,998	2,646	272	177	1,705	(2)	(2)
Laundries, laundry services, cleaning and dyeing plants	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Beauty and barber shops	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Other personal services	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Business services	187	483	11,077	10,983	5,163	2,028	243	558	2,551	187	2,551
Automobile parking, repair, and services	238	517	12,763	12,539	7,616	1,406	241	216	3,019	219	3,022
Amusement and recreation services	239	643	4,434	4,425	1,464	723	347	588	657	(2)	(2)
Medical services	463	1,529	68,079	67,602	3,144	14,768	1,679	909	32,483	384	33,670
Offices of physicians and surgeons	293	1,054	49,535	49,199	170	9,056	1,113	398	26,103	253	26,516
Other medical services	170	475	18,544	18,403	2,974	5,712	566	511	6,380	131	7,154
Legal services	479	1,627	56,381	55,952	482	9,335	1,150	657	35,331	460	35,379
Other services	478	1,160	44,112	43,557	9,901	15,054	1,311	461	10,519	439	10,920

Footnotes at end of table.

PARTNERSHIPS IN 27 STATES

Table 3.4—NUMBER OF PARTNERSHIPS, RECEIPTS, AND SELECTED DEDUCTION ITEMS, BY SELECTED INDUSTRIES—Continued

State and selected industry	Partnerships with and without net profit									Partnerships with net profit	
	Number of—		Receipts		Cost of goods sold	Payroll	Taxes	Depreciation	Net profit (less loss)	Number of partnerships	Net profit
	Partnerships	Partners	Total (Thousand dollars)	Business (Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)		(Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
WISCONSIN											
All industries	19,486	53,135	1,292,321	1,276,584	734,090	152,422	27,115	40,210	212,167	15,409	230,258
Agriculture, forestry, and fisheries	4,376	9,952	82,792	81,351	38,989	5,177	2,698	8,100	20,630	3,572	22,710
Farms	4,264	9,726	78,650	77,209	36,438	4,655	2,678	7,982	19,725	3,487	21,761
Field crop farms	543	1,246	10,655	10,481	4,405	1,496	345	833	3,776	382	3,933
Livestock farms	3,036	6,961	56,385	55,587	25,534	1,843	2,036	6,056	14,522	2,634	15,420
Other farms	685	1,519	11,610	11,141	6,499	1,316	297	1,093	1,427	470	2,408
Other agriculture, forestry, and fisheries	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Mining	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Contract construction	1,263	2,789	117,803	116,800	80,512	24,639	2,051	3,406	18,521	1,220	18,973
Special trade contractors	816	1,737	62,718	62,373	42,184	10,820	1,049	1,712	11,275	784	11,674
Other construction	447	1,052	55,085	54,427	38,328	13,819	1,002	1,694	7,246	436	7,299
Manufacturing	880	2,124	148,607	147,804	106,193	21,285	1,836	3,190	18,022	783	18,588
Transportation, communication, electric, gas, and sanitary services	368	779	23,796	23,381	13,946	5,166	753	1,298	4,273	287	4,363
Wholesale and retail trade	4,911	11,004	603,223	597,865	447,003	42,507	7,364	6,172	46,553	4,075	47,998
Wholesale trade	403	852	135,309	134,345	109,918	6,977	1,261	1,139	6,162	347	6,345
Retail trade	4,492	10,109	462,702	458,320	333,297	34,907	6,059	4,985	40,117	3,712	41,379
General merchandise stores	196	479	25,819	25,584	19,829	1,922	265	258	1,412	142	1,419
Food stores	742	1,574	122,186	121,472	93,095	10,098	1,025	1,305	7,626	681	7,749
Automotive dealers and gasoline service stations	708	1,517	89,290	88,478	69,795	5,078	797	571	6,874	649	6,898
Apparel and accessory stores	297	659	27,947	27,422	18,412	1,959	355	250	2,710	266	2,898
Furniture, home furnishings, and equipment stores	297	719	35,718	35,429	24,410	2,425	584	320	3,012	185	3,292
Eating and drinking places	1,129	2,513	42,478	41,958	23,448	3,810	1,578	797	7,135	861	7,322
Other retail trade	1,123	2,648	119,264	117,977	84,308	9,615	1,455	1,484	11,348	927	11,801
Finance, insurance, and real estate	4,347	18,046	68,840	65,372	6,210	3,489	7,968	11,260	4,481	2,621	16,353
Finance	919	8,505	7,922	6,336	-	1,303	397	326	[1]1,134	298	1,861
Insurance agents, brokers, and service	300	1,169	13,836	13,832	4,132	800	94	33	6,836	273	6,836
Real estate	3,128	8,372	47,082	45,204	2,078	1,386	7,477	10,901	[1]1,221	2,050	7,656
Services	3,150	7,950	240,806	237,646	38,743	48,914	4,278	6,526	98,670	2,715	100,184
Hotels, rooming houses, camps, and other lodging places	243	520	8,422	7,407	3,018	1,429	740	1,487	[1]359	161	290
Personal services	677	1,442	33,308	32,903	14,197	8,993	991	1,306	8,572	597	8,694
Laundries, laundry services, cleaning and dyeing plants	242	514	13,891	13,689	6,754	4,706	570	727	2,553	(2)	(2)
Beauty and barber shops	349	728	10,904	10,835	4,922	4,164	221	171	2,997	322	3,027
Other personal services	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Business services	309	652	13,716	13,704	8,090	1,650	109	1,132	1,681	201	1,693
Automobile parking, repair, and services	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Amusement and recreation services	221	524	4,112	4,059	2,477	512	119	179	[1]368	(2)	(2)
Medical services	630	1,767	81,098	80,234	1,746	11,305	833	995	48,704	604	48,722
Offices of physicians and surgeons	437	1,343	68,555	67,756	252	9,252	640	639	41,193	437	41,193
Other medical services	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Legal services	498	1,537	49,268	48,648	1,530	9,701	689	599	26,746	493	26,789
Other services	410	1,156	39,665	39,548	1,049	13,303	625	398	12,041	357	12,301

[1]Net loss exceeds net profit.
[2]Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.
NOTE: Estimates for "Wholesale and retail trade not allocable" and "Nature of business not allocable" are not shown separately because of high sampling variability. However, the data are included in the appropriate totals.
Estimates are rounded and may not add to totals.
See text for explanatory statements and "Description of the Samples and Limitations of the Data."

Table 3.5—NUMBER OF PARTNERSHIPS, RECEIPTS, AND SELECTED DEDUCTION ITEMS, BY INDUSTRIAL DIVISION

State and industrial division	Number of—		Receipts		Cost of goods sold	Payroll	Taxes	Depreciation	Net profit (less loss)	Number of—		Receipts		Cost of goods sold	Payroll	Taxes	Depreciation	Net profit (less loss)
	Partnerships	Partners	Total (Thousand dollars)	Business (Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	Partnerships	Partners	Total (Thousand dollars)	Business (Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)
	United States, Total									23 States and District of Columbia, Total								
All industries	922,444	2,795,993	79,715,672	78,097,086	45,390,714	10,348,773	1,996,119	2,763,420	10,417,589	136,605	447,790	11,032,261	10,831,097	6,572,964	1,195,961	254,679	403,070	1,460,277
Agriculture, forestry, and fisheries	126,328	316,043	5,433,170	5,288,785	3,186,686	543,090	152,821	402,177	761,395	24,820	63,025	1,180,399	1,148,375	667,225	98,836	32,290	97,072	183,452
Mining	13,281	108,829	940,737	882,725	490,144	132,986	29,631	72,596	[2]10,420	4,016	46,768	115,700	111,157	54,623	12,057	3,646	6,887	9,699
Contract construction	56,028	122,350	7,829,375	7,735,941	6,072,439	1,344,983	115,630	139,615	738,326	9,192	19,580	1,916,265	1,900,995	1,600,577	201,829	17,089	24,194	119,536
Manufacturing	36,310	88,200	6,141,972	6,076,178	4,349,215	1,282,878	114,664	134,075	615,097	4,014	9,194	584,506	579,607	418,325	100,175	10,797	14,209	63,507
Transportation, communication, electric, gas, and sanitary services	15,405	37,506	1,269,604	1,236,763	750,379	246,672	42,594	82,150	153,918	2,288	5,242	131,742	126,048	73,027	19,400	4,752	13,699	17,981
Wholesale and retail trade	230,905	526,129	35,799,122	35,391,936	27,158,296	2,580,612	499,261	360,266	2,242,177	31,634	72,406	4,488,400	4,431,633	3,428,042	304,274	64,063	47,977	280,504
Wholesale trade	29,140	72,170	11,245,045	11,136,023	9,377,258	561,264	110,975	78,594	503,359	3,533	9,803	1,213,646	1,198,559	1,022,348	56,572	12,373	9,834	49,244
Retail trade	199,478	448,598	24,253,141	23,957,372	17,571,378	1,992,332	382,706	277,708	1,712,265	27,734	61,763	3,236,297	3,195,188	2,379,668	243,968	50,424	37,448	229,376
Finance, insurance, and real estate	268,042	1,121,919	8,375,261	7,743,467	786,231	978,702	756,128	1,128,691	981,471	35,529	168,130	915,249	853,397	48,254	110,356	87,525	142,721	120,238
Services	172,157	463,004	13,835,401	13,652,341	2,568,537	3,224,032	283,842	442,512	4,916,829	24,392	61,348	1,689,084	1,669,252	279,529	348,216	34,415	56,233	661,663
Offices of physicians and surgeons	14,867	44,713	2,426,020	2,413,471	25,240	409,016	27,928	23,729	1,395,398	1,992	5,722	297,857	294,778	4,102	47,535	3,740	2,883	180,694
Legal services	24,971	77,995	3,363,359	3,333,141	35,988	678,906	44,649	39,832	1,797,085	3,613	11,502	503,381	498,074	4,936	97,701	6,495	5,532	273,663
	Alaska									Arizona								
All industries	1,429	3,826	116,100	113,186	64,727	18,849	2,865	5,420	14,318	7,164	26,599	495,905	485,057	259,961	67,023	13,216	21,765	66,331
Agriculture, forestry, and fisheries	[1]	[1]	[1]	[1]	[1]	[1]	[1]	[1]	[1]	712	1,826	57,635	54,941	37,997	6,912	1,893	4,251	[2]433
Mining	[1]	[1]	[1]	-	[1]	[1]	-	[1]	[1]	[1]	[1]	[1]	[1]	[1]	[1]	[1]	[1]	[1]
Contract construction	153	305	24,265	23,842	17,310	4,626	440	689	2,932	248	494	35,653	35,147	30,552	6,423	599	363	1,401
Manufacturing	[1]	[1]	[1]	[1]	[1]	[1]	[1]	[1]	[1]	350	871	30,210	29,758	21,802	2,568	413	928	2,539
Transportation, communication, electric, gas, and sanitary services	[1]	[1]	[1]	[1]	[1]	[1]	[1]	[1]	[1]	[1]	[1]	[1]	[1]	[1]	[1]	[1]	[1]	[1]
Wholesale and retail trade	352	812	40,082	39,383	26,522	4,883	942	681	2,254	1,604	3,646	189,583	187,332	133,455	18,113	3,940	2,522	12,476
Wholesale trade	6	14	5,220	5,192	4,349	235	30	26	439	74	351	22,214	21,991	17,890	1,904	365	246	782
Retail trade	346	798	34,862	34,191	22,173	4,648	912	655	1,815	1,506	3,247	163,365	161,337	113,861	15,052	3,438	2,013	11,982
Finance, insurance, and real estate	326	1,401	6,285	4,781	5	-	369	1,704	1,265	2,406	14,955	37,168	33,710	2,312	2,269	2,909	8,769	2,931
Services	315	663	21,688	21,526	4,277	5,436	576	1,031	6,051	1,642	4,210	133,549	132,201	27,118	27,993	2,598	3,844	46,472
Offices of physicians and surgeons	[1]	[1]	[1]	[1]	-	[1]	[1]	[1]	[1]	240	625	34,158	34,124	811	5,950	338	223	20,500
Legal services	[1]	[1]	[1]	[1]	-	[1]	[1]	[1]	[1]	229	737	30,156	30,068	-	6,649	378	432	14,796
	Arkansas									Connecticut								
All industries	9,349	24,082	865,758	849,584	561,845	91,743	14,828	37,820	94,159	12,743	37,035	672,412	659,534	311,966	82,670	20,626	27,194	133,900
Agriculture, forestry, and fisheries	1,925	5,013	119,025	115,124	57,995	12,161	1,904	12,175	21,623	664	1,655	23,265	21,885	13,820	2,270	789	2,103	3,724
Mining	135	553	14,966	13,838	7,198	2,817	709	655	2,691	[1]	[1]	[1]	[1]	-	-	[1]	-	[1]
Contract construction	516	1,155	57,632	57,251	42,377	9,993	849	2,365	4,724	1,093	2,322	63,860	63,622	40,140	11,444	1,113	1,167	14,346
Manufacturing	444	1,073	88,419	87,713	67,136	16,493	1,453	2,657	5,232	527	1,122	51,026	50,736	29,039	9,884	1,292	1,117	12,056
Transportation, communication, electric, gas, and sanitary services	227	534	15,748	11,113	5,088	2,127	343	4,032	3,351	251	631	14,175	14,155	8,225	2,038	331	607	3,148
Wholesale and retail trade	2,675	5,936	437,116	433,985	355,020	24,876	6,245	4,067	17,524	2,960	6,536	273,872	269,912	196,256	17,767	4,331	2,597	28,702
Wholesale trade	257	564	127,128	126,658	114,158	3,765	1,689	839	2,650	164	339	39,915	39,230	31,547	2,450	315	305	2,918
Retail trade	2,392	5,316	306,754	304,109	238,880	20,960	3,920	3,199	14,575	2,771	6,147	233,627	230,352	164,546	15,317	4,015	2,292	25,679
Finance, insurance, and real estate	1,666	5,647	22,596	21,368	3,503	510	1,389	3,500	7,706	4,844	18,347	84,957	80,485	3,486	5,634	10,333	16,073	9,820
Services	1,661	3,969	107,277	106,329	21,214	22,665	1,902	8,334	30,930	2,204	5,822	160,780	158,350	20,811	33,633	2,396	3,500	62,000
Offices of physicians and surgeons	103	389	17,062	16,753	157	4,199	164	169	7,688	205	470	24,612	23,901	159	3,126	188	225	13,819
Legal services	200	609	27,924	27,861	-	3,658	212	259	14,507	282	1,092	41,899	41,649	844	8,513	486	552	20,195
	Delaware									District of Columbia								
All industries	1,494	4,398	92,806	91,095	57,318	11,184	1,353	2,767	12,677	4,499	24,154	526,947	514,427	133,036	80,098	30,139	59,015	55,781
Agriculture, forestry, and fisheries	327	852	14,625	14,537	7,926	3,515	348	1,255	1,883	[1]	[1]	[1]	[1]	-	[1]	[1]	[1]	[1]
Mining	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contract construction	[1]	[1]	[1]	[1]	[1]	[1]	[1]	[1]	[1]	66	145	27,713	26,747	23,091	5,755	317	114	252
Manufacturing	[1]	[1]	[1]	[1]	[1]	-	-	-	[1]	[1]	[1]	[1]	[1]	[1]	[1]	[1]	[1]	[1]
Transportation, communication, electric, gas, and sanitary services	[1]	[1]	[1]	[1]	[1]	-	[1]	[1]	[1]	[1]	[1]	[1]	[1]	[1]	[1]	[1]	[1]	[1]
Wholesale and retail trade	409	857	52,613	51,791	41,681	3,711	447	599	2,953	728	1,614	124,358	123,116	90,184	10,982	1,557	1,281	9,859
Wholesale trade	[1]	[1]	[1]	[1]	[1]	[1]	[1]	[1]	[1]	[1]	[1]	[1]	[1]	[1]	[1]	[1]	[1]	[1]
Retail trade	353	738	34,328	33,533	25,186	2,862	408	552	2,538	680	1,513	114,840	113,633	83,654	9,796	1,441	1,242	9,173
Finance, insurance, and real estate	427	1,887	7,249	6,638	14	309	320	597	3,645	2,544	18,741	197,009	190,168	577	19,742	25,684	53,878	[2]31,211
Services	[1]	[1]	[1]	[1]	[1]	[1]	[1]	[1]	[1]	1,077	3,477	169,587	166,120	13,836	41,617	2,332	3,168	76,086
Offices of physicians and surgeons	-	-	-	-	-	-	-	-	-	[1]	[1]	[1]	[1]	-	[1]	[1]	[1]	[1]
Legal services	[1]	[1]	[1]	[1]	-	[1]	[1]	[1]	[1]	364	1,592	110,630	108,103	119	26,337	1,045	966	60,856

Footnotes at end of table.

Table 3.5—NUMBER OF PARTNERSHIPS, RECEIPTS, AND SELECTED DEDUCTION ITEMS, BY INDUSTRIAL DIVISION—Continued

State and industrial division	Number of—		Receipts		Cost of goods sold	Payroll	Taxes	Depreciation	Net profit (less loss)
	Partnerships	Partners	Total (Thousand dollars)	Business (Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)
Hawaii									
All industries	3,196	19,462	195,870	187,278	78,811	28,041	9,881	8,808	39,390
Agriculture, forestry, and fisheries	183	405	14,010	12,861	8,418	2,198	421	512	1,377
Mining	-	-	-	-	-	-	-	-	-
Contract construction	76	161	24,725	24,593	19,010	5,489	863	311	1,769
Manufacturing	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Transportation, communication, electric, gas, and sanitary services	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Wholesale and retail trade	582	1,297	49,742	49,362	34,619	3,346	2,020	573	3,890
Wholesale trade	104	238	10,659	10,612	7,481	1,029	261	127	763
Retail trade	478	1,059	39,083	38,750	27,138	2,317	1,759	446	3,127
Finance, insurance, and real estate	1,627	15,479	41,058	34,676	1,053	1,174	3,080	3,744	11,687
Services	621	1,821	43,975	43,553	3,488	9,680	2,408	3,229	14,049
Offices of physicians and surgeons	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Legal services	84	247	11,906	11,823	-	2,403	565	139	6,475
Idaho									
All industries	4,458	13,149	1,314,949	1,304,248	1,122,205	78,479	7,199	15,639	51,089
Agriculture, forestry, and fisheries	1,277	2,933	78,844	78,122	48,334	7,105	1,851	6,890	7,902
Mining	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Contract construction	359	763	1,049,734	1,043,482	973,133	50,170	1,436	1,360	14,601
Manufacturing	183	409	15,166	15,029	9,221	2,392	358	537	2,381
Transportation, communication, electric, gas, and sanitary services	105	210	4,829	4,820	2,669	694	164	783	608
Wholesale and retail trade	815	1,834	112,791	110,888	80,872	9,433	1,280	1,562	9,230
Wholesale trade	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Retail trade	712	1,538	91,275	90,002	65,682	7,507	1,087	1,186	6,676
Finance, insurance, and real estate	849	4,746	8,156	6,783	993	401	852	1,752	1,344
Services	814	2,126	42,783	42,498	6,362	7,618	1,199	2,608	14,775
Offices of physicians and surgeons	(1)	(1)	(1)	(1)	-	(1)	(1)	(1)	(1)
Legal services	(1)	(1)	(1)	(1)	-	(1)	(1)	(1)	(1)
Maine									
All industries	2,987	7,114	174,015	172,055	105,817	19,150	3,494	5,116	27,048
Agriculture, forestry, and fisheries	371	812	13,166	12,932	6,315	2,268	417	1,128	3,614
Mining	(1)	(1)	(1)	(1)	(1)	-	(1)	(1)	(1)
Contract construction	235	468	11,795	11,706	8,074	2,455	319	482	1,431
Manufacturing	207	453	24,227	24,152	18,287	4,213	436	382	1,831
Transportation, communication, electric, gas, and sanitary services	(1)	(1)	(1)	(1)	(1)	-	(1)	(1)	(1)
Wholesale and retail trade	726	1,525	72,027	70,740	55,378	4,073	754	643	4,092
Wholesale trade	68	146	16,059	16,030	13,496	710	84	129	679
Retail trade	658	1,379	55,968	54,710	41,882	3,363	670	514	3,413
Finance, insurance, and real estate	644	2,029	18,145	17,946	11,315	457	514	536	3,584
Services	657	1,533	34,193	34,123	6,365	5,684	1,039	1,903	12,301
Offices of physicians and surgeons	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Legal services	(1)	(1)	(1)	(1)	-	(1)	(1)	(1)	(1)
Massachusetts									
All industries	14,177	45,235	1,252,401	1,223,048	622,316	189,314	39,357	32,566	211,175
Agriculture, forestry, and fisheries	535	1,871	27,686	27,207	15,402	2,267	705	1,311	5,388
Mining	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Contract construction	1,542	3,229	117,695	116,936	83,186	19,617	2,458	1,908	18,534
Manufacturing	679	1,405	77,012	76,740	56,215	14,614	1,329	1,113	7,852
Transportation, communication, electric, gas, and sanitary services	237	472	7,688	7,600	3,644	739	235	765	1,663
Wholesale and retail trade	3,520	8,235	524,864	521,957	408,961	29,583	5,805	4,498	39,139
Wholesale trade	564	1,419	218,447	217,593	184,718	8,629	2,285	925	11,444
Retail trade	2,921	6,736	299,418	297,634	218,595	20,621	3,329	3,444	27,341
Finance, insurance, and real estate	4,241	22,089	254,761	233,463	8,327	66,398	23,494	19,010	39,915
Services	3,295	7,654	237,467	233,923	45,331	55,501	5,222	3,777	96,121
Offices of physicians and surgeons	(1)	(1)	(1)	(1)	-	(1)	(1)	(1)	(1)
Legal services	602	1,819	88,523	87,164	77	19,459	1,531	782	49,722
Mississippi									
All industries	8,262	22,918	839,831	819,944	539,209	83,393	20,521	29,343	107,656
Agriculture, forestry, and fisheries	1,849	5,570	142,501	133,608	69,396	19,311	2,687	13,228	28,124
Mining	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Contract construction	459	969	55,278	54,697	40,770	9,168	1,358	2,238	5,236
Manufacturing	192	454	52,436	51,540	37,514	9,552	881	1,456	4,031
Transportation, communication, electric, gas, and sanitary services	128	328	11,187	11,177	6,814	1,849	398	737	1,932
Wholesale and retail trade	2,542	5,575	454,406	450,049	357,391	28,156	9,273	4,646	22,467
Wholesale trade	292	687	134,663	133,745	118,810	4,662	1,742	1,097	3,045
Retail trade	2,222	4,832	318,117	314,683	237,429	23,346	7,462	3,520	19,350
Finance, insurance, and real estate	1,846	7,016	39,288	35,400	3,154	842	3,868	4,455	15,771
Services	1,214	2,890	76,216	75,888	19,697	14,195	1,715	2,133	29,380
Offices of physicians and surgeons	162	437	21,569	21,539	348	3,627	261	408	12,052
Legal services	(1)	(1)	(1)	(1)	-	(1)	(1)	(1)	(1)
Montana									
All industries	4,881	11,988	269,025	263,021	154,818	28,521	6,479	12,703	34,584
Agriculture, forestry, and fisheries	1,630	3,781	75,618	72,750	38,207	4,237	2,765	7,145	12,148
Mining	(1)	(1)	(1)	(1)	(1)	-	(1)	-	(1)
Contract construction	277	558	25,698	25,615	18,698	5,653	441	457	1,758
Manufacturing	165	451	18,280	17,957	12,668	3,704	326	958	215
Transportation, communication, electric, gas, and sanitary services	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Wholesale and retail trade	1,143	2,454	107,739	106,061	78,179	8,021	1,247	1,886	6,243
Wholesale trade	45	99	16,150	15,977	13,610	614	92	172	847
Retail trade	1,097	2,355	91,589	90,084	64,569	7,407	1,155	1,714	5,396
Finance, insurance, and real estate	950	2,649	7,837	7,373	900	379	715	919	1,563
Services	524	1,182	31,930	31,343	5,609	5,909	905	1,307	12,209
Offices of physicians and surgeons	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Legal services	(1)	(1)	(1)	(1)	-	(1)	(1)	(1)	(1)
Nebraska									
All industries	12,978	35,444	967,129	956,683	613,994	69,992	19,119	31,499	156,483
Agriculture, forestry, and fisheries	5,172	12,392	245,085	241,695	158,566	7,147	6,650	14,771	35,618
Mining	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Contract construction	630	1,297	72,757	72,001	46,528	13,577	1,199	3,896	12,687
Manufacturing	201	418	28,703	28,609	23,358	2,732	317	556	1,979
Transportation, communication, electric, gas, and sanitary services	229	464	15,435	15,192	8,773	1,316	516	1,292	1,808
Wholesale and retail trade	2,431	5,969	444,504	441,044	355,627	25,721	4,814	3,885	25,085
Wholesale trade	365	967	127,438	126,767	109,986	4,510	701	694	4,602
Retail trade	2,030	4,900	314,126	311,391	243,564	21,040	4,079	3,141	20,282
Finance, insurance, and real estate	2,659	11,007	41,740	40,055	66	2,283	3,913	3,831	18,533
Services	1,533	3,609	108,553	107,789	16,690	15,740	1,422	2,532	59,186
Offices of physicians and surgeons	245	644	38,143	38,037	950	5,074	361	284	26,900
Legal services	233	730	24,096	23,797	1	3,274	210	336	17,224
Nevada									
All industries	2,870	11,277	210,144	201,715	101,593	28,976	7,595	13,881	18,793
Agriculture, forestry, and fisheries	343	1,540	24,258	24,117	17,177	2,945	920	1,504	1,650
Mining	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Contract construction	159	341	30,871	30,388	25,747	3,388	358	441	1,730
Manufacturing	(1)	(1)	(1)	(1)	(1)	-	(1)	(1)	(1)
Transportation, communication, electric, gas, and sanitary services	(1)	(1)	(1)	(1)	(1)	-	(1)	(1)	(1)
Wholesale and retail trade	518	1,283	73,663	68,124	46,019	10,788	1,893	1,228	3,503
Wholesale trade	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Retail trade	442	1,130	66,927	61,631	41,479	9,812	1,841	1,069	2,774
Finance, insurance, and real estate	1,137	5,829	30,567	28,727	565	2,056	2,680	8,334	1,200
Services	541	1,567	47,630	47,404	10,017	9,214	1,660	2,106	13,959
Offices of physicians and surgeons	(1)	(1)	(1)	(1)	-	(1)	(1)	(1)	(1)
Legal services	(1)	(1)	(1)	(1)	-	(1)	(1)	(1)	(1)

Footnotes at end of table.

Table 3.5—NUMBER OF PARTNERSHIPS, RECEIPTS, AND SELECTED DEDUCTION ITEMS, BY INDUSTRIAL DIVISION—Continued

State and industrial division	Number of—		Receipts		Cost of goods sold	Payroll	Taxes	Depreciation	Net profit (less loss)	Number of—		Receipts		Cost of goods sold	Payroll	Taxes	Depreciation	Net profit (less loss)
	Partnerships	Partners	Total (Thousand dollars)	Business (Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	Partnerships	Partners	Total (Thousand dollars)	Business (Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)
	New Hampshire									New Mexico								
All industries	2,325	5,624	141,195	139,761	76,968	15,599	2,392	5,685	27,010	4,408	12,471	334,747	328,851	207,782	37,720	7,239	12,975	30,732
Agriculture, forestry, and fisheries	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	706	1,543	29,288	27,938	20,153	3,907	991	2,591	345
Mining	-	-	-	-	-	-	-	-	-	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Contract construction	269	554	12,153	12,137	7,737	2,022	86	187	2,651	299	628	36,775	36,359	25,573	7,624	591	1,180	2,103
Manufacturing	5	16	4,635	4,617	3,585	914	85	61	395	85	258	21,850	21,684	15,545	4,153	443	576	2,253
Transportation, communication, electric, gas, and sanitary services	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Wholesale and retail trade	718	1,485	78,961	77,941	57,975	5,977	982	1,414	6,557	1,149	2,642	167,279	165,233	124,211	12,426	2,765	2,408	7,549
Wholesale trade	86	170	12,457	12,415	9,655	1,114	146	211	947	196	396	48,379	47,787	38,852	2,950	497	983	2,461
Retail trade	633	1,315	66,504	65,526	48,320	4,863	836	1,203	5,610	927	2,141	113,747	112,306	84,265	8,745	2,225	1,397	4,598
Finance, insurance, and real estate	497	1,568	5,417	5,322	-	801	456	526	1,087	1,283	3,488	22,642	21,421	5,043	1,691	810	3,426	4,686
Services	653	1,531	35,419	35,203	4,812	5,470	608	3,010	15,714	735	1,913	27,987	27,603	6,121	7,070	785	1,393	8,146
Offices of physicians and surgeons	(1)	(1)	(1)	(1)	-	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	-	(1)	(1)	(1)	(1)
Legal services	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	-	(1)	(1)	(1)	(1)
	North Dakota									Rhode Island								
All industries	5,203	13,680	327,287	321,518	171,281	31,664	7,878	15,434	65,595	2,577	6,822	183,412	181,588	101,898	31,609	3,976	3,041	27,597
Agriculture, forestry, and fisheries	2,729	7,214	98,932	98,598	38,694	8,283	3,869	11,000	27,690	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Mining	(1)	(1)	(1)	(1)	(1)	-	(1)	(1)	(1)	-	-	-	-	-	-	-	-	-
Contract construction	237	523	16,677	16,636	11,434	2,903	316	565	2,904	235	542	15,824	15,811	10,858	6,263	464	202	2,900
Manufacturing	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	196	472	35,841	35,630	27,065	6,261	564	567	3,385
Transportation, communication, electric, gas, and sanitary services	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Wholesale and retail trade	841	1,851	142,863	140,379	109,553	9,323	1,638	1,539	7,678	901	1,949	79,836	78,504	58,520	5,546	1,263	748	7,085
Wholesale trade	159	387	40,272	38,539	34,899	1,718	467	386	270	90	210	22,041	20,986	16,923	1,849	264	222	1,244
Retail trade	682	1,464	102,591	101,840	74,654	7,605	1,171	1,153	7,748	812	1,739	57,795	57,518	41,597	3,697	999	526	5,841
Finance, insurance, and real estate	590	2,055	13,840	13,566	122	946	900	994	5,284	568	2,194	3,157	3,117	-	-	754	547	590
Services	706	1,835	43,576	42,355	5,873	8,402	764	1,008	19,558	578	1,469	44,187	43,959	3,134	12,654	755	708	12,108
Offices of physicians and surgeons	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Legal services	(1)	(1)	(1)	(1)	-	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	-	(1)	(1)	(1)	(1)
	South Carolina									South Dakota								
All industries	7,511	20,201	682,073	670,845	439,189	68,286	9,089	16,607	104,645	6,072	16,084	374,663	366,320	245,987	24,912	7,632	14,597	43,576
Agriculture, forestry, and fisheries	1,005	2,281	36,866	36,688	25,067	4,392	415	3,291	3,088	2,782	7,151	97,260	95,265	54,295	3,256	3,055	7,842	16,327
Mining	-	-	-	-	-	-	-	-	-	(1)	(1)	(1)	(1)	(1)	(1)	(1)	-	(1)
Contract construction	770	1,602	74,304	72,743	56,100	12,257	1,028	2,226	8,975	378	759	30,850	30,253	20,861	4,375	524	935	4,063
Manufacturing	170	426	37,703	37,494	27,927	5,054	437	879	4,502	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Transportation, communication, electric, gas, and sanitary services	181	498	8,634	8,598	3,953	1,966	189	1,118	1,033	172	427	19,256	19,153	15,382	929	395	1,014	1,024
Wholesale and retail trade	2,167	4,766	383,320	378,105	302,929	23,155	4,306	3,241	25,333	922	2,067	180,218	175,804	145,910	8,974	1,996	2,344	6,510
Wholesale trade	311	760	155,989	154,466	131,392	7,673	1,212	1,035	6,293	95	223	50,957	47,617	44,534	1,776	539	768	138
Retail trade	1,831	3,948	226,352	222,750	171,123	15,324	3,038	2,154	19,026	827	1,844	129,261	128,187	101,376	7,198	1,457	1,576	6,372
Finance, insurance, and real estate	1,611	6,720	30,793	28,331	3,388	2,203	969	3,368	10,394	990	3,613	6,438	5,946	-	743	526	829	1,939
Services	1,583	3,859	110,050	108,484	19,491	19,254	1,733	2,483	51,315	722	1,721	38,270	37,672	8,533	6,351	1,058	1,535	12,961
Offices of physicians and surgeons	274	675	33,216	32,126	-	4,251	313	274	24,167	(1)	(1)	(1)	(1)	-	(1)	(1)	(1)	(1)
Legal services	149	453	19,616	19,589	-	3,193	266	261	12,720	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
	Utah									Vermont								
All industries	5,019	14,858	384,302	378,111	249,076	42,931	6,849	11,332	43,786	1,956	5,408	101,330	99,681	60,129	12,946	2,521	3,462	14,645
Agriculture, forestry, and fisheries	742	1,952	33,902	33,525	19,435	2,957	901	1,946	6,928	596	1,346	11,266	10,473	6,204	603	500	1,213	1,947
Mining	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	-	-	-	-	-	-	-	-	-
Contract construction	502	1,103	69,960	69,510	57,520	8,502	796	769	5,538	138	382	13,468	13,287	8,889	2,757	326	565	1,291
Manufacturing	100	214	13,180	12,768	9,914	2,014	158	210	1,265	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Transportation, communication, electric, gas, and sanitary services	4	18	2,943	2,899	2,249	565	113	63	195	-	-	-	-	-	-	-	-	-
Wholesale and retail trade	1,126	2,604	195,447	191,356	144,896	16,574	2,427	2,420	10,727	388	896	50,904	50,344	38,965	3,506	773	615	3,385
Wholesale trade	44	114	41,678	40,384	33,658	2,273	423	410	2,257	65	135	16,284	16,241	13,213	773	354	220	806
Retail trade	998	2,322	146,046	143,306	105,328	13,971	1,965	1,951	8,148	323	761	34,620	34,103	25,752	2,733	419	395	2,579
Finance, insurance, and real estate	1,438	5,860	9,962	9,641	-	254	1,153	2,253	1,372	348	1,740	1,272	1,228	-	31	179	331	121
Services	893	2,385	47,853	47,463	9,483	10,173	973	2,886	16,903	434	933	20,092	20,040	3,368	5,124	595	533	7,262
Offices of physicians and surgeons	(1)	(1)	(1)	(1)	-	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	-	(1)	(1)	(1)	(1)
Legal services	(1)	(1)	(1)	(1)	-	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	-	(1)	(1)	(1)	(1)

Footnotes at end of table.

Table 3.5—NUMBER OF PARTNERSHIPS, RECEIPTS, AND SELECTED DEDUCTION ITEMS, BY INDUSTRIAL DIVISION—Continued

State and industrial division	Number of—		Receipts		Cost of goods sold	Payroll	Taxes	Depreciation	Net profit (less loss)	Number of—		Receipts		Cost of goods sold	Payroll	Taxes	Depreciation	Net profit (less loss)
	Partnerships	Partners	Total (Thousand dollars)	Business (Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	Partnerships	Partners	Total (Thousand dollars)	Business (Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)
	West Virginia									Wyoming								
All industries	8,445	58,103	356,072	353,290	204,079	38,240	7,119	9,898	62,208	2,602	7,858	153,888	150,257	88,959	14,621	3,312	6,503	17,099
Agriculture, forestry, and fisheries	492	1,081	10,808	10,684	7,870	807	145	844	910	500	1,195	17,651	16,719	10,955	1,129	738	1,252	1,751
Mining	2,908	41,255	17,821	17,447	8,054	2,497	727	1,888	868	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Contract construction	337	783	26,346	26,165	18,205	3,548	767	519	4,938	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Manufacturing	145	334	23,684	23,571	18,094	2,798	341	527	2,445	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Transportation, communication, electric, gas, and sanitary services	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Wholesale and retail trade	1,802	5,261	185,875	184,515	136,014	13,993	2,496	1,611	13,446	613	1,312	66,337	65,708	48,905	5,347	869	969	4,817
Wholesale trade	301	1,981	42,259	41,939	34,088	2,695	467	364	1,994	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Retail trade	1,496	3,270	142,377	141,402	101,057	11,194	2,013	1,236	11,295	597	1,271	52,725	52,210	37,558	4,590	785	870	4,038
Finance, insurance, and real estate	1,349	5,620	13,155	13,021	21	939	1,051	1,840	5,072	691	3,450	11,757	10,231	3,410	294	607	1,505	1,940
Services	1,259	3,415	72,522	72,084	13,438	12,430	1,166	2,101	33,396	579	1,391	24,216	24,090	4,115	4,377	478	909	7,647
Offices of physicians and surgeons	(1)	(1)	(1)	(1)	-	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Legal services	194	549	20,258	20,236	1,402	2,798	153	194	11,515	(1)	(1)	(1)	(1)	-	(1)	(1)	(1)	(1)

[1]Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.
[2]Net loss exceeds net profit.

NOTE: Estimates for "Wholesale and retail trade not allocable" and "Nature of business not allocable" are not shown separately because of high sampling variability. However, the data are included in the appropriate totals.
Estimates are rounded and may not add to totals.
See text for explanatory statements and "Description of the Samples and Limitations of the Data."

Table 3.6—TOTAL ASSETS AND INCOME STATEMENT ITEMS, BY SIZE OF TOTAL ASSETS AND INDUSTRIAL DIVISION

Industrial division and item	All partnerships	Partnerships without balance sheets	Partnerships with balance sheets, by size of total assets: Total	Under $10,000	$10,000 under $25,000	$25,000 under $50,000	$50,000 under $100,000	$100,000 under $250,000	$250,000 under $500,000	$500,000 under $1,000,000	$1,000,000 under $5,000,000	$5,000,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
ALL INDUSTRIAL DIVISIONS												
Number of partnerships	922,680	467,271	455,409	114,622	84,453	76,039	74,040	62,465	23,071	12,546	7,630	543
Number of partners	2,788,970	1,246,166	1,542,804	330,816	245,907	228,175	229,146	227,421	114,556	87,790	64,689	14,304
			(Thousand dollars)									
Total assets	-	-	62,128,969	489,361	1,419,301	2,745,859	5,292,954	9,671,037	7,982,879	8,654,793	13,867,351	12,005,434
Total receipts	79,776,231	21,520,615	58,255,616	3,653,994	4,948,123	5,838,689	8,300,864	11,508,496	7,527,356	5,626,663	6,497,932	4,353,499
Business receipts	78,153,124	21,170,619	56,982,505	3,625,801	4,893,296	5,780,034	8,178,673	11,319,200	7,349,433	5,467,673	6,292,163	4,076,232
Income from other partnerships, etc	66,022	14,999	51,023	402	2,698	1,903	8,222	7,076	6,459	9,857	10,906	3,500
Nonqualifying dividends	6,963	1,457	5,506	26	76	191	788	491	643	875	886	1,530
Interest	411,517	59,483	352,034	1,078	4,517	7,053	16,662	32,683	41,815	37,436	43,052	167,738
Rents	287,869	76,306	211,563	2,796	7,458	15,176	27,306	41,543	37,856	23,885	39,391	16,152
Royalties	66,208	17,098	49,110	3,017	3,433	2,325	3,475	6,610	6,172	10,835	5,758	7,485
Net farm profit	23,546	21,022	2,524	204	169	500	111	66	760	318	191	205
Net gain, noncapital assets	88,523	40,023	48,500	2,816	3,299	4,035	4,571	9,628	8,739	5,066	9,140	1,206
Other receipts	672,459	119,608	552,851	17,854	33,177	27,472	61,056	91,199	75,479	70,718	96,445	79,451
Total deductions	69,331,170	18,165,128	51,166,042	2,580,505	3,827,811	4,774,243	7,153,621	10,299,315	6,967,094	5,229,144	6,296,257	4,038,052
Cost of goods sold	45,451,072	12,617,087	32,833,985	1,368,901	2,240,041	3,048,230	4,848,189	7,162,568	4,841,466	3,412,799	3,835,355	2,076,436
Salaries and wages	5,874,064	1,110,282	4,763,782	310,201	443,456	496,510	642,733	831,297	496,684	381,522	432,675	728,704
Payments to partners	1,386,852	343,772	1,043,080	141,357	149,676	138,041	158,304	165,272	82,935	60,375	69,390	77,730
Rent	1,540,403	403,237	1,137,166	150,809	160,804	155,944	160,403	183,492	98,066	81,794	84,260	61,594
Interest	1,900,443	313,781	1,586,662	13,108	30,964	45,665	101,485	211,920	228,120	252,897	447,793	254,710
Taxes	1,995,112	522,710	1,472,402	57,148	95,224	121,938	187,108	286,081	212,615	174,422	238,160	99,706
Casualty losses	12,717	5,494	7,223	870	568	583	749	1,759	839	513	1,160	182
Bad debts	134,183	23,720	110,463	3,627	4,669	8,321	16,863	27,782	15,138	11,910	12,082	10,071
Repairs	766,116	268,798	497,318	20,199	32,861	45,559	65,968	110,504	72,254	60,456	75,020	14,497
Depreciation	2,764,916	754,935	2,009,981	54,811	97,967	141,931	227,689	367,886	283,672	280,668	421,085	134,272
Amortization	43,240	8,935	34,305	827	767	1,390	635	1,593	1,732	7,701	18,393	1,267
Depletion	137,807	16,687	121,120	925	2,394	3,533	7,896	10,153	10,294	15,247	32,186	38,492
Retirement plans, etc	46,301	3,046	43,255	460	1,231	1,668	1,755	3,625	4,519	4,221	8,021	17,755
Net loss from other partnerships, etc	65,202	9,035	56,167	2,880	1,144	1,160	4,352	13,142	8,320	10,364	8,143	6,662
Net farm loss	6,738	4,627	2,111	113	79	21	380	1,033	99	350	35	1
Net loss, noncapital assets	27,861	14,731	13,130	1,097	223	868	2,743	1,758	3,185	1,640	1,319	297
Other deductions	7,178,143	1,744,251	5,433,892	453,172	565,743	562,881	726,369	919,450	607,156	472,265	611,180	515,676
Gross profit (less loss)	32,702,052	8,553,532	24,148,520	2,256,900	2,653,255	2,731,804	3,330,484	4,156,632	2,507,967	2,054,874	2,456,808	1,999,796
Net profit (less loss)	10,445,061	3,355,487	7,089,574	1,073,489	1,120,312	1,064,446	1,147,243	1,209,181	560,262	397,519	201,675	315,447
AGRICULTURE, FORESTRY, AND FISHERIES												
Number of partnerships	125,101	98,597	26,505	4,540	4,468	4,540	5,066	4,985	1,538	858	480	(1)
Number of partners	311,426	237,185	74,241	10,653	11,633	10,851	14,426	15,251	4,816	3,994	2,530	(1)
			(Thousand dollars)									
Total assets	-	-	3,531,428	19,737	77,065	163,819	368,579	778,372	525,293	588,440	784,876	(1)
Total receipts	5,412,976	3,257,476	2,155,500	83,024	129,215	206,692	323,741	566,913	340,878	264,047	214,468	(1)
Business receipts	5,268,060	3,169,674	2,098,386	81,784	127,954	203,684	320,857	553,651	330,826	257,668	196,484	(1)
Income from other partnerships, etc	5,309	2,919	2,390	-	-	92	103	1,133	397	56	609	-
Nonqualifying dividends	834	322	512	-	(1)	71	59	69	117	88	105	-
Interest	22,947	11,995	10,952	59	153	246	570	985	1,383	2,621	4,519	(1)
Rents	33,276	20,268	13,008	72	182	530	902	2,154	3,778	1,681	3,389	(1)
Royalties	6,689	3,619	3,070	(1)	-	201	(1)	137	547	-	2,177	-
Net farm profit	20,499	19,738	761	(1)	169	492	96	-	-	-	-	-
Net gain, noncapital assets	15,891	10,409	5,482	811	110	691	518	958	231	743	1,329	(1)
Other receipts	39,471	18,532	20,939	291	644	685	631	7,826	3,599	1,190	5,856	(1)
Total deductions	4,662,666	2,628,131	2,034,535	68,730	114,137	179,699	294,940	535,296	314,152	271,541	226,794	(1)
Cost of goods sold	3,183,827	1,786,010	1,397,817	48,935	71,860	122,254	201,620	373,038	210,286	199,816	147,463	(1)
Salaries and wages	32,517	7,267	25,250	432	1,866	2,171	2,515	4,852	3,101	2,307	7,621	(1)
Payments to partners	55,222	20,457	34,765	2,089	5,890	4,387	4,565	7,398	5,145	2,969	2,159	(1)
Rent	171,943	95,114	76,829	3,498	7,381	8,470	12,212	20,503	13,418	7,316	3,450	(1)
Interest	164,107	89,140	74,967	1,131	1,660	4,319	8,806	17,744	13,948	10,133	16,039	(1)
Taxes	151,456	95,001	56,455	1,278	2,851	4,669	8,424	14,961	10,108	6,375	7,207	(1)
Casualty losses	1,304	719	585	90	(1)	-	20	430	21	15	(1)	-
Bad debts	3,275	452	2,823	(1)	30	(1)	301	1,655	172	287	363	-
Repairs	187,679	116,150	71,529	2,175	4,086	6,241	11,520	22,472	11,668	7,242	5,816	(1)
Depreciation	399,554	257,343	142,211	4,408	6,453	12,903	24,089	38,676	23,118	17,936	13,344	(1)
Amortization	262	96	166	(1)	-	-	64	51	25	19	(1)	-
Depletion	2,007	1,171	836	-	-	12	(1)	125	86	10	597	-
Retirement plans, etc	270	97	173	-	11	(1)	-	15	46	49	47	-
Net loss from other partnerships, etc	1,458	861	597	-	59	-	-	108	58	354	17	(1)
Net farm loss	4,759	3,553	1,206	72	79	20	41	994	-	-	-	-
Net loss, noncapital assets	4,732	3,676	1,056	46	(1)	170	113	228	212	60	222	-
Other deductions	298,294	151,024	147,270	4,569	11,901	14,069	20,644	32,046	22,740	16,653	22,439	(1)
Gross profit (less loss)	2,084,233	1,383,664	700,569	32,849	56,094	81,430	119,237	180,613	120,540	57,852	49,021	(1)
Net profit (less loss)	750,310	629,345	120,965	14,294	15,078	26,993	28,801	31,617	26,726	2 7,494	2 12,326	(1)

Footnotes at end of table.

Table 3.6—TOTAL ASSETS AND INCOME STATEMENT ITEMS, BY SIZE OF TOTAL ASSETS AND INDUSTRIAL DIVISION—Continued

Industrial division and item	All partnerships	Partnerships without balance sheets	Partnerships with balance sheets, by size of total assets									
			Total	Under $10,000	$10,000 under $25,000	$25,000 under $50,000	$50,000 under $100,000	$100,000 under $250,000	$250,000 under $500,000	$500,000 under $1,000,000	$1,000,000 under $5,000,000	$5,000,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
MINING												
Number of partnerships	13,238	6,574	6,663	2,201	1,264	942	907	677	260	202	195	16
Number of partners	109,032	61,303	47,729	19,821	8,624	6,442	5,574	3,439	1,556	985	1,058	230
	(Thousand dollars)											
Total assets	-	-	1,109,665	8,019	21,298	30,376	60,967	102,866	90,413	141,759	415,490	238,477
Total receipts	939,833	184,701	755,132	11,979	29,185	48,254	65,006	106,150	91,217	121,104	176,594	105,643
Business receipts	882,348	175,794	706,554	11,501	25,582	46,797	60,821	100,674	84,999	107,708	169,146	99,326
Income from other partnerships, etc	850	638	212	(1)	26	-	-	64	33	(1)	63	22
Nonqualifying dividends	12	-	12	-	-	-	-	-	-	11	(1)	-
Interest	3,134	776	2,358	(1)	34	234	136	405	143	415	760	230
Rents	5,269	1,039	4,230	38	-	262	1,237	542	234	266	759	892
Royalties	21,669	1,893	19,776	90	309	396	1,802	1,854	4,090	7,358	1,323	2,554
Net farm profit	18	12	(1)	-	-	-	-	-	-	-	(1)	(1)
Net gain, noncapital assets	3,555	1,469	2,086	(1)	540	121	146	380	177	300	240	181
Other receipts	22,978	3,080	19,898	347	2,694	444	864	2,231	1,541	5,043	4,297	2,437
Total deductions	950,367	164,237	786,130	17,302	40,969	44,044	72,341	109,607	110,299	119,319	178,080	94,169
Cost of goods sold	490,749	83,592	407,157	5,087	14,749	21,510	33,719	67,446	53,977	74,102	97,254	39,313
Salaries and wages	12,945	1,163	11,782	909	675	2,743	763	1,554	1,164	1,280	1,769	925
Payments to partners	11,889	2,046	9,843	605	838	1,670	2,043	1,745	860	809	795	478
Rent	10,856	2,986	7,870	437	245	480	2,467	800	621	784	1,375	661
Interest	15,311	1,498	13,813	72	179	320	655	1,688	1,198	2,350	3,517	3,834
Taxes	29,663	5,849	23,814	411	779	1,588	2,451	3,447	2,133	3,366	6,716	2,923
Casualty losses	78	36	42	(1)	-	-	-	-	18	17	-	-
Bad debts	1,001	120	881	-	-	301	155	85	70	121	147	2
Repairs	19,675	5,087	14,588	374	692	663	1,465	2,457	2,166	2,629	3,265	877
Depreciation	72,664	12,480	60,184	1,454	2,087	3,392	4,970	9,381	8,147	8,087	13,092	9,574
Amortization	6,607	6,490	117	-	(1)	-	-	18	71	(1)	25	1
Depletion	88,795	10,592	78,203	653	1,665	3,376	6,290	7,503	7,011	12,946	20,263	18,496
Retirement plans, etc	240	61	179	-	-	-	-	-	-	33	100	46
Net loss from other partnerships, etc	2,385	101	2,284	116	-	-	927	26	(1)	40	1,166	3
Net farm loss	35	-	35	-	-	-	-	-	-	-	35	-
Net loss, noncapital assets	1,673	(1)	1,665	-	-	(1)	1,246	66	(1)	(1)	333	-
Other deductions	185,801	32,128	153,673	7,177	19,059	7,992	15,190	13,391	32,849	12,751	28,228	17,036
Gross profit (less loss)	391,599	92,202	299,397	6,414	10,833	25,287	27,102	33,228	31,022	33,606	71,892	60,013
Net profit (less loss)	[2]10,534	20,464	[2]30,998	[2]5,323	[2]11,784	4,210	[2]7,335	[2]3,457	[2]19,082	1,785	[2]1,486	11,474
CONTRACT CONSTRUCTION												
Number of partnerships	56,115	32,394	23,721	8,960	4,450	3,405	3,225	2,205	761	468	227	19
Number of partners	121,791	68,713	53,078	19,026	9,602	7,177	7,317	5,719	1,984	1,445	747	61
	(Thousand dollars)											
Total assets	-	-	2,033,947	34,598	74,703	120,104	228,727	341,102	259,629	315,677	414,969	244,438
Total receipts	7,865,406	2,014,784	5,850,622	370,993	407,794	425,716	762,015	922,287	630,798	571,205	911,529	848,285
Business receipts	7,771,390	1,998,320	5,773,070	369,959	405,447	422,742	755,095	910,557	615,117	556,981	893,232	843,940
Income from other partnerships, etc	4,874	1,741	3,133	103	-	51	76	174	318	1,763	648	-
Nonqualifying dividends	57	23	34	(1)	(1)	(1)	-	(1)	(1)	-	15	5
Interest	8,360	1,084	7,276	25	100	207	976	1,759	839	1,807	1,215	348
Rents	32,142	6,439	25,703	62	338	1,249	3,316	4,330	3,296	4,938	5,510	2,664
Royalties	209	83	126	-	-	-	(1)	11	14	(1)	94	-
Net farm profit	(1)	(1)	(1)	-	-	-	-	(1)	-	(1)	-	-
Net gain, noncapital assets	9,767	798	8,969	(1)	771	111	351	600	4,182	1,211	1,563	178
Other receipts	38,601	6,295	32,306	841	1,132	1,351	2,197	4,851	7,031	4,501	9,252	1,150
Total deductions	7,101,917	1,729,260	5,372,657	304,779	356,544	372,759	678,121	849,089	585,617	529,168	864,895	831,685
Cost of goods sold	6,115,338	1,409,813	4,705,525	244,932	293,083	308,698	579,193	711,802	507,890	464,182	785,466	810,279
Salaries and wages	89,595	28,020	61,575	3,455	3,362	5,276	8,556	10,647	7,218	5,752	11,774	5,535
Payments to partners	108,614	47,625	60,989	18,130	12,323	7,088	7,194	7,817	4,038	2,143	1,905	351
Rent	27,578	8,535	19,043	1,931	2,300	2,115	2,184	3,469	2,401	1,867	2,269	507
Interest	41,009	10,158	30,851	757	1,615	2,537	3,860	6,520	4,305	5,011	5,039	1,207
Taxes	115,704	35,214	80,490	5,780	7,197	8,044	12,079	16,571	11,566	8,031	8,513	2,709
Casualty losses	366	120	246	19	14	20	(1)	28	140	(1)	13	-
Bad debts	7,522	1,913	5,609	191	904	499	1,038	1,265	727	254	719	12
Repairs	56,987	16,362	40,625	1,534	1,961	2,582	5,460	6,927	5,109	10,646	6,146	260
Depreciation	139,585	47,317	92,268	4,829	5,987	8,273	13,049	17,942	12,948	9,491	15,291	4,458
Amortization	192	(1)	191	-	-	-	12	(1)	(1)	90	86	-
Depletion	725	240	485	-	-	(1)	-	62	149	75	106	90
Retirement plans, etc	3,856	563	3,293	58	42	554	148	566	370	524	875	156
Net loss from other partnerships, etc	2,766	(1)	2,765	-	31	45	15	561	38	(1)	2,068	6
Net farm loss	342	-	342	-	-	-	339	-	(1)	-	-	-
Net loss, noncapital assets	845	491	354	(1)	36	15	124	138	21	14	(1)	-
Other deductions	390,893	122,887	268,006	23,162	27,689	27,010	44,862	64,773	28,692	21,083	24,620	6,115
Gross profit (less loss)	1,656,052	588,507	1,067,545	125,027	112,364	114,044	175,902	198,755	107,227	92,799	107,766	33,661
Net profit (less loss)	763,489	285,524	477,965	66,214	51,250	52,957	83,894	73,198	45,181	42,037	46,634	16,600

Footnotes at end of table.

Table 3.6—TOTAL ASSETS AND INCOME STATEMENT ITEMS, BY SIZE OF TOTAL ASSETS AND INDUSTRIAL DIVISION—Continued

Industrial division and item	All partnerships	Partnerships without balance sheets	Partnerships with balance sheets, by size of total assets									
			Total	Under $10,000	$10,000 under $25,000	$25,000 under $50,000	$50,000 under $100,000	$100,000 under $250,000	$250,000 under $500,000	$500,000 under $1,000,000	$1,000,000 under $5,000,000	$5,000,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
MANUFACTURING												
Number of partnerships	36,544	15,110	21,434	6,327	4,050	3,617	3,054	2,680	960	474	258	16
Number of partners	88,329	33,780	54,549	14,232	8,863	8,644	7,393	7,838	3,212	2,364	1,776	227
			(Thousand dollars)									
Total assets	-	-	2,214,027	25,903	64,417	127,988	218,115	419,273	330,008	317,291	436,336	274,696
Total receipts	6,144,233	989,286	5,154,947	139,971	261,628	386,494	596,186	1,005,537	814,104	775,501	939,435	236,091
Business receipts	6,076,860	975,991	5,100,869	138,890	261,086	384,621	591,124	993,646	805,632	766,267	927,067	232,536
Income from other partnerships, etc.	2,080	42	2,038	-	29	-	(1)	57	27	1,524	84	308
Nonqualifying dividends	62	(1)	56	-	-	-	-	29	(1)	-	19	-
Interest	6,714	666	6,048	(1)	48	143	255	1,074	977	881	1,442	1,221
Rents	13,799	1,958	11,841	140	83	258	2,269	2,135	2,371	1,031	3,247	307
Royalties	3,862	22	3,840	171	-	104	463	2,775	60	24	184	59
Net farm profit	120	(1)	119	-	-	-	-	-	-	(1)	112	-
Net gain, noncapital assets	2,452	325	2,127	49	52	81	294	517	435	233	386	80
Other receipts	38,284	10,275	28,009	714	330	1,287	1,772	5,304	4,594	5,534	6,894	1,580
Total deductions	5,527,091	856,772	4,670,319	115,123	224,172	333,937	522,650	906,158	742,609	716,263	871,544	237,863
Cost of goods sold	4,347,937	659,726	3,688,211	79,374	168,239	243,601	403,345	706,353	595,932	583,302	711,683	196,382
Salaries and wages	151,661	13,964	137,697	2,749	2,691	6,170	13,129	27,144	26,860	25,399	28,040	5,515
Payments to partners	108,899	16,698	92,201	8,375	8,698	16,972	12,137	19,281	10,523	8,946	6,290	979
Rent	65,923	11,172	54,751	4,109	5,268	6,776	7,268	9,340	6,595	5,933	8,402	1,060
Interest	33,789	5,058	28,731	397	966	1,706	3,487	5,096	3,586	3,192	5,374	4,927
Taxes	114,767	19,372	95,395	2,720	6,145	8,301	13,707	20,791	14,427	11,788	13,940	3,576
Casualty losses	1,118	201	917	31	40	(1)	58	637	89	43	14	-
Bad debts	10,268	1,530	8,738	110	237	1,029	1,022	2,126	1,378	1,188	1,594	54
Repairs	47,883	12,175	35,708	981	1,998	3,019	3,975	7,618	5,444	4,212	7,765	696
Depreciation	134,951	31,400	103,551	2,570	5,697	8,720	14,823	22,552	14,909	12,903	14,666	6,711
Amortization	1,440	280	1,160	(1)	50	57	-	24	76	286	236	429
Depletion	15,702	450	15,252	-	-	-	(1)	431	1,759	1,149	7,561	4,344
Retirement plans, etc	4,462	106	4,356	-	205	52	162	595	644	798	1,604	296
Net loss from other partnerships, etc	922	(1)	920	-	-	(1)	267	(1)	(1)	(1)	15	615
Net farm loss	149	(1)	140	35	-	(1)	-	10	94	-	-	-
Net loss, noncapital assets	815	478	337	(1)	(1)	-	(1)	41	10	(1)	265	1
Other deductions	486,405	84,151	402,254	13,666	23,937	37,520	49,254	84,112	60,278	57,114	64,095	12,278
Gross profit (less loss)	1,728,923	316,265	1,412,658	59,516	92,847	141,020	187,779	287,293	209,700	182,965	215,384	36,154
Net profit (less loss)	617,142	132,514	484,628	24,848	37,456	52,557	73,536	99,379	71,495	59,238	67,891	[2]1,772
TRANSPORTATION, COMMUNICATION, ELECTRIC, GAS, AND SANITARY SERVICES												
Number of partnerships	15,484	8,574	6,910	2,032	1,457	1,342	855	844	214	119	38	(1)
Number of partners	37,561	18,949	18,612	4,605	3,802	3,056	2,081	2,204	1,174	1,321	283	(1)
			(Thousand dollars)									
Total assets	-	-	550,402	8,299	26,099	48,440	61,810	127,174	74,138	87,398	66,998	(1)
Total receipts	1,271,109	370,871	900,238	54,644	70,416	117,600	118,148	201,167	131,617	85,193	93,826	(1)
Business receipts	1,238,141	366,123	872,018	54,168	69,656	117,132	111,907	198,718	125,297	78,622	90,130	(1)
Income from other partnerships, etc.	260	186	74	-	-	-	-	-	19	55	-	-
Nonqualifying dividends	27	25	(1)	-	-	-	-	(1)	-	-	-	-
Interest	2,557	338	2,219	(1)	(1)	10	21	223	86	854	286	(1)
Rents	9,871	1,266	8,605	169	130	273	739	855	4,967	429	714	(1)
Royalties	(1)	(1)	(1)	-	-	-	-	(1)	-	(1)	-	-
Net farm profit	13	13	-	-	-	-	-	-	-	-	-	-
Net gain, noncapital assets	3,485	1,848	1,637	64	309	78	410	402	160	123	86	(1)
Other receipts	16,747	1,069	15,678	241	312	107	5,071	963	1,088	5,109	2,610	(1)
Total deductions	1,116,905	312,600	804,305	43,652	59,149	103,834	102,261	188,733	122,733	71,841	86,455	(1)
Cost of goods sold	750,836	207,338	543,498	29,763	34,144	64,615	68,004	128,236	88,791	46,102	64,241	(1)
Salaries and wages	26,012	4,486	21,526	133	2,624	2,030	2,091	7,086	1,238	4,842	1,482	-
Payments to partners	29,320	7,621	21,699	2,483	3,629	5,288	2,824	3,716	1,279	1,460	816	(1)
Rent	17,234	2,761	14,473	1,362	1,688	3,886	1,144	2,523	1,638	730	1,405	(1)
Interest	13,825	3,761	10,064	265	492	1,012	1,239	2,316	1,495	865	1,511	(1)
Taxes	42,597	12,784	29,813	1,490	1,922	4,045	4,342	7,287	4,937	3,224	2,214	(1)
Casualty losses	204	45	159	-	-	43	(1)	(1)	10	97	-	-
Bad debts	1,398	195	1,203	104	17	24	56	448	231	147	157	(1)
Repairs	27,374	8,743	18,631	1,547	2,086	2,105	2,015	4,365	2,025	2,479	1,825	(1)
Depreciation	82,495	28,151	54,344	2,077	4,135	7,119	8,560	13,132	9,163	4,954	4,318	(1)
Amortization	113	-	113	(1)	(1)	-	39	29	(1)	18	16	-
Depletion	(1)	(1)	-	-	-	-	-	-	-	-	-	-
Retirement plans, etc	1,136	18	1,118	(1)	(1)	193	111	117	386	89	213	-
Net loss from other partnerships, etc.	12	-	12	-	-	-	-	-	-	-	12	-
Net farm loss	52	52	-	-	-	-	-	-	-	-	-	-
Net loss, noncapital assets	387	153	234	(1)	(1)	195	(1)	(1)	(1)	(1)	(1)	-
Other deductions	123,907	36,489	87,418	4,416	8,395	13,279	11,825	19,464	11,531	6,830	8,244	(1)
Gross profit (less loss)	487,305	158,785	328,520	24,405	35,512	52,517	43,903	70,482	36,506	32,520	25,889	(1)
Net profit (less loss)	154,204	58,271	95,933	10,992	11,267	13,766	15,887	12,434	8,884	13,352	7,371	(1)

Footnotes at end of table.

Table 3.6—TOTAL ASSETS AND INCOME STATEMENT ITEMS, BY SIZE OF TOTAL ASSETS AND INDUSTRIAL DIVISION—Continued

Industrial division and item	All partnerships	Partnerships without balance sheets	Partnerships with balance sheets, by size of total assets: Total	Under $10,000	$10,000 under $25,000	$25,000 under $50,000	$50,000 under $100,000	$100,000 under $250,000	$250,000 under $500,000	$500,000 under $1,000,000	$1,000,000 under $5,000,000	$5,000,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
WHOLESALE AND RETAIL TRADE												
Number of partnerships	231,254	115,755	115,500	27,438	24,375	21,640	21,193	15,235	3,952	1,171	476	21
Number of partners	524,199	254,077	270,122	62,342	53,221	49,154	48,339	38,048	11,695	4,398	2,583	322
			(Thousand dollars)									
Total assets	-	-	8,245,306	124,759	412,863	784,881	1,507,652	2,295,533	1,328,172	802,292	783,699	205,455
Total receipts	35,833,069	10,153,048	25,680,021	1,058,539	2,024,540	2,827,787	4,455,777	6,336,346	3,921,379	2,300,631	2,199,656	555,366
Business receipts	35,425,458	10,059,690	25,365,768	1,050,924	2,005,669	2,806,241	4,411,360	6,257,708	3,865,287	2,266,098	2,157,434	545,047
Income from other partnerships, etc.	5,110	843	4,267	76	(1)	14	430	1,964	395	647	697	43
Nonqualifying dividends	1,482	507	975	(1)	41	66	170	344	208	20	121	1
Interest	39,732	6,204	33,528	114	672	1,570	3,562	8,604	6,361	5,226	6,150	1,269
Rents	93,746	26,651	67,095	637	2,033	4,804	8,131	19,904	13,942	6,475	9,498	1,671
Royalties	2,655	1,083	1,572	-	99	20	121	512	162	92	362	204
Net farm profit	1,565	984	581	-	-	(1)	(1)	62	239	210	59	-
Net gain, noncapital assets	11,500	6,371	5,129	304	541	910	723	1,073	595	364	596	23
Other receipts	251,821	50,715	201,106	6,480	15,484	14,154	31,277	46,175	34,190	21,499	24,739	7,108
Total deductions	33,585,971	9,424,029	24,161,942	956,420	1,855,867	2,616,896	4,127,212	5,964,735	3,750,947	2,212,904	2,135,357	541,604
Cost of goods sold	27,182,206	7,608,675	19,573,531	721,957	1,409,497	2,018,879	3,225,284	4,835,364	3,172,006	1,868,527	1,840,096	481,921
Salaries and wages	2,345,260	602,307	1,742,953	66,187	150,855	210,396	340,663	445,320	233,748	148,865	124,193	22,726
Payments to partners	431,752	112,659	319,093	20,362	44,619	54,787	68,275	72,389	31,088	15,361	11,016	1,196
Rent	470,921	142,329	328,592	33,216	50,873	53,320	66,674	62,584	27,102	18,628	12,805	3,390
Interest	138,977	35,322	103,655	2,120	5,606	9,230	18,831	27,193	15,337	9,856	11,327	4,155
Taxes	499,530	172,098	327,432	14,554	29,997	43,042	65,038	84,112	44,230	20,652	20,381	5,426
Casualty losses	4,596	2,028	2,568	418	165	304	476	451	365	68	217	104
Bad debts	62,304	13,710	48,594	2,025	2,088	4,406	10,022	12,429	8,118	4,290	4,200	1,016
Repairs	117,832	40,059	77,773	3,847	7,705	10,880	16,064	19,208	8,674	5,100	4,866	1,429
Depreciation	360,915	114,540	246,375	10,570	22,187	32,670	51,586	65,668	30,551	15,655	14,302	3,186
Amortization	1,575	334	1,241	81	120	170	190	131	90	267	188	4
Depletion	1,605	360	1,245	62	-	(1)	13	770	58	39	240	61
Retirement plans, etc.	4,562	236	4,326	36	78	311	342	669	621	583	1,349	337
Net loss from other partnerships, etc.	648	210	438	-	-	62	67	99	40	28	142	-
Net farm loss	866	862	(1)	-	-	-	-	(1)	(1)	(1)	-	-
Net loss, noncapital assets	6,115	4,786	1,329	74	38	140	492	376	113	32	63	1
Other deductions	1,956,307	573,514	1,382,793	80,911	132,039	178,297	263,195	337,971	178,804	104,952	89,972	16,652
Gross profit (less loss)	8,243,252	2,451,015	5,792,237	328,967	596,172	787,362	1,186,076	1,422,344	693,281	397,571	317,338	63,126
Net profit (less loss)	2,247,098	729,019	1,518,079	102,119	168,673	210,891	328,565	371,611	170,432	87,727	64,299	13,762
Wholesale Trade												
Number of partnerships	29,179	10,969	18,210	4,165	2,794	2,615	3,347	3,184	1,331	499	260	15
Number of partners	72,049	25,108	46,941	10,558	6,562	5,935	7,986	8,255	4,120	1,917	1,407	201
			(Thousand dollars)									
Total assets	-	-	2,315,374	18,689	45,655	97,626	245,228	495,955	454,907	348,574	455,900	152,840
Total receipts	11,251,240	2,099,634	9,151,606	188,293	301,635	588,467	1,022,002	1,999,107	1,912,049	1,282,349	1,488,423	369,281
Business receipts	11,142,239	2,081,968	9,060,271	185,691	293,724	583,146	1,011,853	1,981,633	1,899,423	1,270,412	1,470,882	363,507
Income from other partnerships, etc.	3,165	463	2,702	76	(1)	14	28	1,578	276	161	566	2
Nonqualifying dividends	236	(1)	227	-	-	-	(1)	25	69	20	111	1
Interest	7,593	979	6,614	13	73	126	322	755	1,335	866	2,565	559
Rents	17,276	3,309	13,967	43	291	799	885	4,186	2,032	2,342	2,534	855
Royalties	1,487	733	754	-	-	20	21	260	92	25	336	-
Net farm profit	377	339	38	-	-	(1)	-	(1)	16	(1)	-	-
Net gain, noncapital assets	3,309	2,007	1,302	84	48	387	82	147	176	213	146	19
Other receipts	75,558	9,827	65,731	2,386	7,498	3,967	8,810	10,514	8,630	8,305	11,283	4,338
Total deductions	10,745,709	1,993,767	8,751,942	168,744	277,680	554,170	959,831	1,898,795	1,844,212	1,240,388	1,449,577	358,545
Cost of goods sold	9,379,580	1,716,032	7,663,548	137,788	227,272	479,338	800,959	1,639,139	1,642,433	1,100,584	1,307,145	328,890
Salaries and wages	490,856	86,002	404,854	6,191	14,035	23,926	58,493	100,519	77,580	57,531	56,285	10,294
Payments to partners	80,244	16,136	64,108	2,573	6,385	6,140	10,261	15,487	10,742	6,491	5,332	697
Rent	61,897	11,724	50,173	2,940	3,832	4,057	8,117	11,791	6,873	6,660	5,122	781
Interest	35,281	6,901	28,380	484	757	1,106	2,706	5,241	4,750	4,120	6,135	3,081
Taxes	111,097	25,520	85,577	993	2,090	4,632	11,052	22,179	19,613	9,640	11,239	4,139
Casualty losses	560	60	500	35	14	(1)	34	84	196	55	80	-
Bad debts	17,264	2,583	14,681	720	265	818	2,199	2,796	2,707	1,944	2,418	814
Repairs	25,515	6,909	18,606	376	908	1,394	2,551	4,532	3,331	2,088	2,396	1,030
Depreciation	78,821	19,834	58,987	1,632	2,607	4,609	9,816	14,340	11,004	6,509	6,225	2,245
Amortization	317	76	241	(1)	-	-	11	23	16	(1)	184	1
Depletion	690	203	487	59	-	-	(1)	120	38	24	239	-
Retirement plans, etc.	1,916	72	1,844	26	(1)	29	74	249	238	292	627	306
Net loss from other partnerships, etc.	206	21	185	-	-	(1)	15	(1)	32	25	103	-
Net farm loss	(1)	(1)	(1)	-	-	-	-	-	-	(1)	-	-
Net loss, noncapital assets	1,206	979	227	18	-	48	28	28	32	10	62	1
Other deductions	460,256	100,713	359,543	14,907	19,512	28,067	53,508	82,261	64,627	44,410	45,985	6,266
Gross profit (less loss)	1,762,659	365,936	1,396,723	47,903	66,452	103,808	210,894	342,494	256,990	169,828	163,737	34,617
Net profit (less loss)	505,531	105,867	399,664	19,549	23,955	34,297	62,171	100,312	67,837	41,961	38,846	10,736

Footnotes at end of table.

Table 3.6—TOTAL ASSETS AND INCOME STATEMENT ITEMS, BY SIZE OF TOTAL ASSETS AND INDUSTRIAL DIVISION—Continued

Industrial division and item	All partnerships	Partnerships without balance sheets	Partnerships with balance sheets, by size of total assets: Total	Under $10,000	$10,000 under $25,000	$25,000 under $50,000	$50,000 under $100,000	$100,000 under $250,000	$250,000 under $500,000	$500,000 under $1,000,000	$1,000,000 under $5,000,000	$5,000,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
WHOLESALE AND RETAIL TRADE--Continued												
Retail Trade												
Number of partnerships	199,804	103,752	96,052	22,971	21,439	18,727	17,563	11,889	2,584	658	214	6
Number of partners	446,850	226,636	220,214	51,083	46,371	42,468	39,725	29,377	7,468	2,435	1,166	121
			(Thousand dollars)									
Total assets	-	-	5,850,405	105,240	365,048	675,887	1,243,470	1,776,216	861,220	445,570	325,139	52,615
Total receipts	24,283,701	7,972,937	16,310,764	861,446	1,711,695	2,205,806	3,380,628	4,282,494	1,976,450	1,001,666	704,494	186,085
Business receipts	23,987,498	7,897,632	16,089,866	856,612	1,700,745	2,189,594	3,346,755	4,221,881	1,933,397	979,422	679,920	181,540
Income from other partnerships, etc	1,945	380	1,565	-	-	-	402	386	119	486	131	41
Nonqualifying dividends	1,243	498	745	(1)	41	66	169	319	136	-	10	-
Interest	31,831	5,130	26,701	101	599	1,444	3,235	7,797	4,997	4,234	3,584	710
Rents	75,568	23,118	52,450	594	1,742	4,005	7,138	15,479	11,631	4,081	6,964	816
Royalties	1,164	346	818	-	99	-	100	252	70	67	26	204
Net farm profit	1,130	645	485	-	-	-	(1)	53	223	205	(1)	-
Net gain, noncapital assets	8,173	4,354	3,819	220	493	523	641	924	417	149	448	4
Other receipts	175,149	40,834	134,315	3,915	7,976	10,174	22,185	35,403	25,460	13,022	13,410	2,770
Total deductions	22,568,823	7,358,004	15,210,819	779,610	1,568,452	2,032,868	3,121,202	4,013,983	1,875,453	957,056	679,136	183,059
Cost of goods sold	17,595,516	5,836,074	11,759,442	578,073	1,174,859	1,516,621	2,392,104	3,157,349	1,503,987	755,788	527,630	153,031
Salaries and wages	1,831,025	511,558	1,319,467	59,529	136,262	184,594	276,530	339,565	153,687	89,590	67,278	12,432
Payments to partners	346,416	95,177	251,239	17,569	38,076	47,726	57,522	55,525	19,945	8,698	5,679	499
Rent	405,255	129,696	275,559	30,108	46,774	48,428	57,852	50,288	20,046	11,773	7,681	2,609
Interest	102,211	28,186	74,025	1,602	4,831	8,045	15,555	21,718	10,414	5,653	5,133	1,074
Taxes	382,880	144,620	238,260	13,463	27,781	37,926	53,154	60,587	24,152	10,826	9,084	1,287
Casualty losses	4,033	1,966	2,067	383	151	302	442	367	169	12	137	104
Bad debts	44,519	11,015	33,504	1,299	1,809	3,490	7,704	9,530	5,364	2,329	1,777	202
Repairs	90,979	32,716	58,263	3,453	6,775	9,385	13,173	14,463	5,234	2,980	2,401	399
Depreciation	278,139	93,527	184,612	8,859	19,432	27,695	40,870	50,617	19,212	9,023	7,963	941
Amortization	1,257	258	999	79	120	170	179	107	74	263	(1)	3
Depletion	915	157	758	(1)	-	(1)	(1)	650	20	15	(1)	61
Retirement plans, etc	2,613	164	2,449	(1)	75	282	262	406	377	286	722	31
Net loss from other partnerships, etc	441	188	253	-	-	58	52	93	(1)	(1)	39	-
Net farm loss	781	778	(1)	-	-	-	-	(1)	(1)	-	-	-
Net loss, noncapital assets	4,902	3,801	1,101	56	38	92	464	348	81	22	-	-
Other deductions	1,476,941	468,123	1,008,818	65,126	111,469	148,052	205,333	252,369	112,681	59,795	43,607	10,386
Gross profit (less loss)	6,391,982	2,061,558	4,330,424	278,539	525,886	672,973	954,651	1,064,532	429,410	223,634	152,290	28,509
Net profit (less loss)	1,714,878	614,933	1,099,945	81,836	143,243	172,938	259,426	268,511	100,997	44,610	25,358	3,026
Wholesale and Retail Trade not Allocable												
Number of partnerships	2,271	1,034	1,237	302	141	297	283	161	37	14	2	-
Number of partners	5,300	2,333	2,967	701	288	751	648	416	107	46	10	-
			(Thousand dollars)									
Total assets	-	-	79,527	830	2,160	11,368	18,954	23,362	12,045	8,148	2,660	-
Total receipts	298,128	80,477	217,651	8,800	11,210	33,514	53,147	54,745	32,880	16,616	6,739	-
Business receipts	295,721	80,090	215,631	8,621	11,200	33,501	52,752	54,194	32,467	16,264	6,632	-
Income from other partnerships, etc	(1)	(1)	-	-	-	-	-	-	-	-	-	-
Nonqualifying dividends	(1)	-	(1)	-	-	-	-	-	(1)	-	-	-
Interest	308	95	213	-	-	-	(1)	52	29	126	1	-
Rents	902	224	678	-	-	-	108	239	279	52	-	-
Royalties	(1)	(1)	-	-	-	-	-	-	-	-	-	-
Net farm profit	58	-	58	-	-	-	-	-	-	-	58	-
Net gain, noncapital assets	18	10	(1)	-	-	-	-	(1)	(1)	(1)	(1)	-
Other receipts	1,114	54	1,060	179	10	13	282	258	100	172	46	-
Total deductions	271,439	72,258	199,181	8,066	9,735	29,858	46,179	51,957	31,282	15,460	6,644	-
Cost of goods sold	207,110	56,569	150,541	6,096	7,366	22,920	32,221	38,876	25,586	12,155	5,321	-
Salaries and wages	23,379	4,747	18,632	467	558	1,876	5,640	5,236	2,481	1,744	630	-
Payments to partners	5,092	1,346	3,746	220	158	921	492	1,377	401	172	5	-
Rent	3,769	909	2,860	168	267	835	705	505	183	195	2	-
Interest	1,485	235	1,250	34	18	79	570	234	173	83	59	-
Taxes	5,553	1,958	3,595	98	126	484	832	1,346	465	186	58	-
Casualty losses	(1)	(1)	(1)	-	-	-	-	-	-	(1)	-	-
Bad debts	521	112	409	(1)	14	98	119	103	47	17	5	-
Repairs	1,338	434	904	18	22	101	340	213	109	32	69	-
Depreciation	3,955	1,179	2,776	79	148	366	900	711	335	123	114	-
Amortization	(1)	-	(1)	-	-	-	-	(1)	-	-	-	-
Depletion	-	-	-	-	-	-	-	-	-	-	-	-
Retirement plans, etc	33	-	33	(1)	-	-	(1)	14	(1)	(1)	-	-
Net loss from other partnerships, etc	(1)	(1)	-	-	-	-	-	-	-	-	-	-
Net farm loss	82	82	-	-	-	-	-	-	-	-	-	-
Net loss, noncapital assets	(1)	(1)	(1)	-	-	-	-	-	-	-	(1)	-
Other deductions	19,110	4,678	14,432	878	1,058	2,178	4,354	3,341	1,496	747	380	-
Gross profit (less loss)	88,611	23,521	65,090	2,525	3,834	10,581	20,531	15,318	6,881	4,109	1,311	-
Net profit (less loss)	26,689	8,219	18,470	734	1,475	3,656	6,968	2,788	1,598	1,156	95	-

Footnotes at end of table.

Table 3.6—TOTAL ASSETS AND INCOME STATEMENT ITEMS, BY SIZE OF TOTAL ASSETS AND INDUSTRIAL DIVISION—Continued

Industrial division and item	All partnerships	Partnerships without balance sheets	Partnerships with balance sheets, by size of total assets: Total	Under $10,000	$10,000 under $25,000	$25,000 under $50,000	$50,000 under $100,000	$100,000 under $250,000	$250,000 under $500,000	$500,000 under $1,000,000	$1,000,000 under $5,000,000	$5,000,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
FINANCE, INSURANCE, AND REAL ESTATE												
Number of partnerships	268,563	109,019	159,544	21,041	24,056	27,471	30,236	28,813	13,575	8,416	5,526	410
Number of partners	1,122,762	381,156	741,606	94,887	95,966	104,950	114,380	127,238	78,391	65,424	49,269	11,101
			(Thousand dollars)									
Total assets	-	-	39,332,529	96,389	405,572	1,006,172	2,179,488	4,519,867	4,744,815	5,823,651	10,194,454	10,362,121
Total receipts	8,376,031	1,330,458	7,045,573	184,891	205,454	314,292	503,702	856,373	813,361	829,401	1,276,516	2,061,583
Business receipts	7,742,442	1,239,829	6,502,613	180,911	195,495	301,570	473,001	814,327	755,244	775,682	1,191,803	1,814,580
Income from other partnerships, etc.	30,645	4,419	26,226	124	422	183	6,474	2,588	3,752	5,109	5,271	2,303
Nonqualifying dividends	4,409	561	3,848	20	18	44	558	34	306	755	614	1,499
Interest	312,245	35,109	277,136	586	2,675	3,338	8,934	17,080	30,550	23,762	27,332	162,879
Rents	43,105	6,275	36,830	108	320	2,103	3,004	4,054	4,678	2,275	10,822	9,466
Royalties	25,883	10,029	15,854	284	2,321	1,216	695	793	1,214	3,280	1,391	4,660
Net farm profit	1,229	177	1,052	200	-	-	12	-	521	100	15	204
Net gain, noncapital assets	32,719	14,305	18,414	1,379	647	1,363	1,584	5,322	2,475	1,457	3,814	373
Other receipts	183,354	19,754	163,600	1,279	3,556	4,475	9,440	12,175	14,621	16,981	35,454	65,619
Total deductions	7,395,827	1,002,141	6,393,686	115,815	154,153	217,646	381,741	724,863	755,084	799,059	1,363,829	1,881,496
Cost of goods sold	786,229	113,023	673,206	6,073	11,190	19,326	31,906	52,617	14,125	26,589	29,348	482,032
Salaries and wages	968,151	88,923	879,228	17,138	13,816	29,433	30,864	67,698	79,303	57,209	114,329	469,438
Payments to partners	181,756	23,459	158,297	7,997	5,592	4,482	13,390	15,224	11,207	13,896	23,768	62,741
Rent	173,296	13,881	159,415	12,814	7,351	9,865	10,758	21,717	13,477	15,419	29,496	38,518
Interest	1,360,594	142,269	1,218,325	5,033	15,534	19,977	54,428	129,823	171,822	206,616	383,704	231,388
Taxes	755,586	118,007	637,579	7,956	17,043	26,672	49,714	99,700	102,714	102,102	158,366	73,312
Casualty losses	3,245	1,599	1,646	(1)	167	141	83	55	39	208	874	78
Bad debts	32,211	3,152	29,059	347	335	834	2,479	6,585	3,281	3,700	3,202	8,296
Repairs	212,078	44,370	167,708	3,084	5,685	10,680	17,024	31,410	29,743	21,983	38,868	9,231
Depreciation	1,131,079	165,747	965,332	6,635	17,734	34,145	68,378	135,918	148,500	181,495	298,753	73,774
Amortization	3,575	519	3,056	16	(1)	252	79	89	330	682	820	779
Depletion	28,553	3,825	24,728	206	677	140	1,557	1,078	1,126	1,024	3,419	15,501
Retirement plans, etc.	16,620	240	16,380	30	(1)	47	128	848	1,002	583	852	12,885
Net loss from other partnerships, etc.	52,652	7,360	45,292	2,617	210	786	2,850	11,486	8,105	9,631	3,698	5,909
Net farm loss	529	151	378	-	-	-	-	28	-	349	-	1
Net loss, noncapital assets	10,453	3,308	7,145	786	51	283	597	489	2,723	1,520	401	295
Other deductions	1,679,220	272,308	1,406,912	45,082	58,754	60,583	97,506	150,098	167,587	156,053	273,931	397,318
Gross profit (less loss)	6,956,213	1,126,806	5,829,407	174,838	184,305	282,244	441,095	761,710	741,119	749,093	1,162,455	1,332,548
Net profit (less loss)	980,204	328,317	651,887	69,076	51,301	96,646	121,961	131,510	58,277	30,342	[2]87,313	180,087
SERVICES												
Number of partnerships	172,384	78,233	94,150	41,830	20,111	12,879	9,349	7,002	1,761	839	357	23
Number of partners	461,877	181,974	279,903	104,643	53,625	37,365	29,070	27,609	11,428	7,859	6,114	2,190
			(Thousand dollars)									
Total assets	-	-	4,959,352	170,384	333,700	455,647	655,591	1,083,168	611,514	578,285	666,109	404,954
Total receipts	13,842,881	3,164,114	10,678,767	1,746,631	1,816,326	1,502,342	1,471,540	1,505,626	781,288	679,581	683,051	492,382
Business receipts	13,659,823	3,130,211	10,529,612	1,734,345	1,798,908	1,487,985	1,449,902	1,481,843	764,645	658,647	664,400	488,937
Income from other partnerships, etc.	16,337	3,654	12,683	98	2,220	1,563	1,130	1,096	1,518	700	3,534	824
Nonqualifying dividends	73	13	60	(1)	(1)	(1)	(1)	12	(1)	(1)	(1)	25
Interest	15,075	3,286	11,789	284	808	1,120	2,081	2,538	1,476	1,870	965	647
Rents	56,287	12,338	43,949	1,570	4,372	5,672	7,703	7,567	4,320	6,790	5,452	503
Royalties	5,233	366	4,867	2,469	704	388	385	524	85	77	227	8
Net farm profit	96	96	-	-	-	-	-	-	-	-	-	-
Net gain, noncapital assets	9,025	4,372	4,653	206	327	679	545	376	484	635	1,126	275
Other receipts	80,932	9,778	71,154	7,658	8,979	4,930	9,793	11,670	8,757	10,861	7,343	1,163
Total deductions	8,918,431	2,009,720	6,908,711	956,539	1,020,063	898,691	971,268	1,015,434	582,312	509,049	559,013	396,342
Cost of goods sold	2,565,366	731,855	1,833,511	231,865	236,837	245,832	303,666	284,594	196,372	150,179	159,804	24,362
Salaries and wages	2,237,584	357,629	1,879,955	218,824	267,337	237,635	243,614	266,265	143,855	135,868	142,377	224,180
Payments to partners	453,267	110,985	342,282	81,226	67,651	43,071	47,846	37,659	18,769	14,791	19,651	11,618
Rent	599,856	124,684	475,172	93,343	85,579	70,891	57,653	62,442	32,765	31,117	24,602	16,780
Interest	128,293	26,330	101,963	3,323	4,849	6,559	9,951	21,522	15,997	14,874	17,745	7,143
Taxes	284,257	63,797	220,460	22,914	29,138	25,365	31,271	38,996	22,458	18,884	20,608	10,826
Casualty losses	1,784	727	1,057	303	177	70	100	151	157	61	38	-
Bad debts	16,041	2,589	13,452	798	1,058	1,191	1,786	3,163	1,161	1,923	1,700	672
Repairs	95,942	25,281	70,661	6,650	8,609	9,377	8,439	16,028	7,413	6,165	6,469	1,511
Depreciation	442,327	97,200	345,127	22,188	33,537	34,573	42,215	64,541	36,312	30,147	47,215	34,399
Amortization	29,476	1,215	28,261	723	581	911	251	1,250	1,137	6,338	17,016	54
Depletion	417	46	371	(1)	52	-	22	184	105	(1)	-	-
Retirement plans, etc.	15,060	1,630	13,430	335	882	506	864	815	1,450	1,562	2,981	4,035
Net loss from other partnerships, etc.	3,463	409	3,054	147	844	259	226	855	68	307	220	128
Net farm loss	(1)	-	(1)	(1)	-	-	-	-	-	-	-	-
Net loss, noncapital assets	2,757	1,747	1,010	179	89	56	154	413	90	-	29	-
Other deductions	2,042,535	463,596	1,578,939	273,711	282,843	222,395	223,210	216,556	104,203	96,829	98,558	60,634
Gross profit (less loss)	11,094,457	2,398,356	8,696,101	1,502,480	1,562,071	1,242,153	1,146,236	1,197,249	568,273	508,468	504,596	464,575
Net profit (less loss)	4,924,450	1,154,394	3,770,056	790,092	796,263	603,651	500,272	490,192	198,976	170,532	124,038	96,040

[1]Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.
[2]Net loss exceeds net profit.
NOTE: Estimates for "Nature of business not allocable" are not shown separately because of high sampling variability. However, the data are included in the appropriate totals.
Estimates are rounded and may not add to totals.
See text for explanatory statements and "Description of the Samples and Limitations of the Data."

Table 3.7—NUMBER OF PARTNERSHIPS, BUSINESS RECEIPTS, COST OF GOODS SOLD, AND NET PROFIT, BY INDUSTRIAL DIVISION AND SIZE OF BUSINESS RECEIPTS FOR PARTNERSHIPS WITHOUT AND WITH BALANCE SHEETS

Size of business receipts by Industrial division	Partnerships without balance sheets				Partnerships with balance sheets				As a percent of all partnerships	
	Number of partnerships	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of partnerships	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of partnerships	Business receipts
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
ALL INDUSTRIAL DIVISIONS										
Total	467,271	21,170,619	12,617,087	3,355,487	455,409	56,982,505	32,833,985	7,089,574	49.4	72.9
Under $5,000	138,083	238,982	64,568	[1]4,389	98,210	143,405	39,040	[1]227,177	41.6	37.5
$5,000 under $25,000	147,706	1,903,410	699,858	476,388	104,610	1,332,294	323,021	179,301	41.5	41.2
$25,000 under $200,000	164,023	11,229,076	6,232,832	2,088,036	194,140	15,935,603	6,712,811	3,088,150	54.2	58.7
$200,000 under $500,000	14,296	4,138,492	2,855,762	478,362	41,109	12,408,960	6,779,853	1,833,303	74.2	75.0
$500,000 or more	3,164	3,660,659	2,764,067	317,090	17,340	27,162,243	18,979,260	2,215,997	84.6	88.1
AGRICULTURE, FORESTRY, AND FISHERIES										
Total	98,597	3,169,674	1,786,010	629,345	26,505	2,098,386	1,397,817	120,965	21.2	39.8
Under $5,000	27,694	47,104	24,108	13,186	7,166	10,588	11,651	[1]34,018	20.6	18.4
$5,000 under $25,000	35,849	471,810	203,402	123,591	5,966	79,808	43,400	[1]13,057	14.3	14.5
$25,000 under $200,000	33,304	1,999,801	1,067,241	436,659	11,187	870,146	497,892	86,372	25.1	30.3
$200,000 under $500,000	1,551	432,778	301,667	47,199	1,725	529,907	347,569	55,790	52.7	55.0
$500,000 or more	200	218,181	189,592	8,710	460	607,937	497,305	25,878	69.7	73.6
MINING										
Total	6,574	175,794	83,592	20,464	6,663	706,554	407,157	[1]30,998	50.3	80.1
Under $5,000	4,152	5,270	4,028	[1]7,511	2,671	2,905	5,084	[1]33,536	39.1	35.5
$5,000 under $25,000	1,458	18,753	6,344	5,443	1,455	17,814	21,221	[1]21,264	49.9	48.7
$25,000 under $200,000	815	61,780	29,985	7,775	1,861	140,795	77,905	[1]28,535	69.5	69.5
$200,000 under $500,000	125	37,004	21,373	2,864	403	119,767	71,998	6,451	76.3	76.4
$500,000 or more	24	52,987	21,862	11,893	273	425,273	230,949	45,886	91.9	88.9
CONTRACT CONSTRUCTION										
Total	32,394	1,998,320	1,409,813	285,524	23,721	5,773,070	4,705,525	477,965	42.3	74.3
Under $5,000	3,610	7,217	3,410	[1]1,383	1,872	3,202	1,536	1,666	34.1	30.7
$5,000 under $25,000	11,574	162,426	63,331	62,114	4,303	62,807	28,659	16,380	27.1	27.9
$25,000 under $200,000	15,764	1,053,158	695,904	172,451	13,091	1,059,872	687,124	178,051	45.4	50.2
$200,000 under $500,000	1,158	331,408	260,053	30,351	2,853	877,651	683,904	79,620	71.1	72.6
$500,000 or more	288	444,111	387,115	21,991	1,602	3,769,538	3,304,302	202,248	84.8	89.5
MANUFACTURING										
Total	15,110	975,991	659,726	132,514	21,434	5,100,869	3,688,211	484,628	58.7	83.9
Under $5,000	3,147	4,542	2,669	6,023	2,526	4,900	3,106	[1]1,136	44.5	51.9
$5,000 under $25,000	4,368	62,044	27,129	14,356	3,438	46,344	21,538	8,947	44.0	42.8
$25,000 under $200,000	6,697	463,516	287,065	76,713	10,034	850,464	504,365	148,296	60.0	64.7
$200,000 under $500,000	658	201,073	145,093	21,536	3,409	1,055,446	728,442	108,253	83.8	84.0
$500,000 or more	240	244,816	197,770	13,886	2,027	3,143,715	2,430,760	220,268	89.4	92.8
TRANSPORTATION, COMMUNICATION, ELECTRIC, GAS, AND SANITARY SERVICES										
Total	8,574	366,123	207,338	58,271	6,910	872,018	543,498	95,933	44.6	70.4
Under $5,000	1,611	3,190	1,050	1,372	715	1,270	919	[1]762	30.7	28.5
$5,000 under $25,000	3,468	49,651	18,456	12,761	1,875	25,588	10,197	5,238	35.1	34.0
$25,000 under $200,000	3,221	180,250	84,292	37,206	3,488	277,923	138,340	39,575	52.0	60.7
$200,000 under $500,000	190	52,948	34,588	4,432	506	156,145	90,911	15,114	72.7	74.7
$500,000 or more	84	80,084	68,952	2,500	326	411,092	303,131	36,768	79.5	83.7
WHOLESALE AND RETAIL TRADE										
Total	115,755	10,059,690	7,608,675	729,019	115,500	25,365,768	19,573,531	1,518,079	49.9	71.6
Under $5,000	12,124	24,815	16,307	[1]4,920	7,093	13,280	9,162	[1]3,600	36.9	34.9
$5,000 under $25,000	27,988	404,793	255,215	33,740	13,737	199,899	115,034	16,930	32.9	33.1
$25,000 under $200,000	65,052	5,032,396	3,570,129	472,016	65,618	6,023,669	4,001,842	599,505	50.2	54.5
$200,000 under $500,000	8,674	2,529,949	1,973,223	164,908	19,676	6,018,152	4,399,651	445,844	69.4	70.4
$500,000 or more	1,917	2,067,737	1,793,801	63,275	9,375	13,110,768	11,047,842	459,400	83.0	86.4
Wholesale Trade										
Total	10,969	2,081,968	1,716,032	105,867	18,210	9,060,271	7,663,548	399,664	62.4	81.3
Under $5,000	1,461	2,438	1,445	[1]781	1,417	2,280	1,784	[1]1,410	49.2	48.3
$5,000 under $25,000	1,831	27,278	15,677	1,291	2,097	29,618	16,737	2,981	53.4	52.1
$25,000 under $200,000	5,191	448,876	304,391	47,236	7,012	652,931	436,988	81,123	57.5	59.3
$200,000 under $500,000	1,747	526,984	423,481	33,215	3,821	1,223,147	917,529	92,219	68.6	69.9
$500,000 or more	739	1,076,392	971,038	24,906	3,864	7,152,295	6,290,510	224,751	83.9	86.9
Retail Trade										
Total	103,752	7,897,632	5,836,074	614,933	96,052	16,089,866	11,759,442	1,099,945	48.1	67.1
Under $5,000	10,466	22,172	14,676	[1]4,047	5,553	10,967	7,364	[1]2,017	34.7	33.1
$5,000 under $25,000	25,910	374,574	238,330	31,821	11,418	167,174	96,760	13,281	30.6	30.9
$25,000 under $200,000	59,368	4,545,842	3,241,099	419,351	58,013	5,302,738	3,523,621	509,152	49.4	53.8
$200,000 under $500,000	6,847	1,977,519	1,530,289	130,116	15,639	4,730,474	3,435,311	348,846	69.5	70.5
$500,000 or more	1,162	977,525	811,680	37,692	5,428	5,878,513	4,696,386	230,683	82.4	85.7

Footnotes at end of table.

Table 3.7—NUMBER OF PARTNERSHIPS, BUSINESS RECEIPTS, COST OF GOODS SOLD, AND NET PROFIT, BY INDUSTRIAL DIVISION AND SIZE OF BUSINESS RECEIPTS FOR PARTNERSHIPS WITHOUT AND WITH BALANCE SHEETS—Continued

Size of business receipts by Industrial division	Partnerships without balance sheets				Partnerships with balance sheets				As a percent of all partnerships	
	Number of partnerships	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of partnerships	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of partnerships	Business receipts
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
FINANCE, INSURANCE, AND REAL ESTATE										
Total	109,019	1,239,829	113,023	328,317	159,544	6,502,613	673,206	651,887	59.4	84.0
Under $5,000	66,135	106,489	875	[1]10,467	64,651	86,949	453	[1]144,256	49.4	44.9
$5,000 under $25,000	32,614	328,142	5,853	99,871	53,027	612,422	7,440	97,372	61.9	65.1
$25,000 under $200,000	9,732	509,104	44,619	135,345	37,454	2,378,529	54,407	327,476	79.4	82.4
$200,000 under $500,000	405	121,433	22,826	47,364	3,446	992,956	59,247	56,906	89.5	89.1
$500,000 or more	133	174,661	38,850	56,204	966	2,431,757	551,659	314,389	87.9	93.3
SERVICES										
Total	78,233	3,130,211	731,855	1,154,394	94,150	10,529,612	1,833,511	3,770,056	54.6	77.1
Under $5,000	17,824	38,547	11,938	[1]774	10,928	19,785	6,712	[1]8,942	38.0	33.9
$5,000 under $25,000	29,648	396,731	118,320	121,875	20,685	286,401	75,368	68,373	41.1	41.9
$25,000 under $200,000	28,970	1,903,801	445,865	740,415	51,160	4,315,647	746,169	1,737,691	63.8	69.4
$200,000 under $500,000	1,519	427,918	93,017	159,649	9,073	2,652,140	395,826	1,062,628	85.7	86.1
$500,000 or more	273	363,214	62,715	133,229	2,305	3,255,639	609,436	910,306	89.4	90.0
NATURE OF BUSINESS NOT ALLOCABLE										
Total	3,015	54,987	17,055	17,639	983	33,615	11,529	1,059	24.6	37.9
Under $5,000	1,787	1,808	183	85	586	526	417	[1]2,593	24.7	22.5
$5,000 under $25,000	740	9,060	1,808	2,637	[2]	[2]	[2]	[2]	-	-
$25,000 under $200,000	469	25,270	7,732	9,456	247	18,558	4,767	[1]281	34.5	42.3
$200,000 under $500,000	20	18,849	7,332	5,461	27	13,320	6,181	3,551	57.4	41.4
$500,000 or more										

[1]Net loss exceeds net profit.
[2]Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.
NOTE: Estimates for "Wholesale and retail trade not allocable" are not shown separately because of high sampling variability. However, the data are included in the appropriate totals.
Included in the business receipts class "Under $5,000" are partnerships not reporting business receipts.
Estimates are rounded and may not add to totals.
See text for explanatory statements and "Description of the Samples and Limitations of the Data."

Table 3.8—COMPARISON OF PARTNERSHIPS FILING FINAL RETURNS WITH ALL PARTNERSHIPS: NUMBER OF PARTNERSHIPS, BUSINESS RECEIPTS, AND NET PROFIT, BY SIZE OF BUSINESS RECEIPTS AND INDUSTRIAL DIVISION

Industrial division and item	Size of business receipts							
	Total		Under $200,000		$200,000 under $500,000		$500,000 or more	
	All returns	Final returns	All returns	Final returns	All returns	Final returns	All returns	Final returns
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
All industrial divisions:								
Number of partnerships	922,680	52,795	846,771	50,501	55,405	1,669	20,504	625
Business receipts.....thousand dollars	78,153,124	2,588,408	30,782,770	1,242,347	16,547,452	498,085	30,822,902	847,976
Net profit (less loss).....do	10,445,061	238,688	5,600,309	154,472	2,311,665	45,061	2,533,087	39,155
Agriculture, forestry, and fisheries:								
Number of partnerships	125,101	4,312	121,165	4,180	3,276	119	660	14
Business receipts.....thousand dollars	5,268,060	139,171	3,479,257	95,995	962,685	28,488	826,118	14,688
Net profit (less loss).....do	750,310	20,233	612,733	13,674	102,989	5,995	34,588	564
Mining:								
Number of partnerships	13,238	581	12,413	528	528	50	297	4
Business receipts.....thousand dollars	882,348	32,450	247,317	14,460	156,771	14,336	478,260	3,654
Net profit (less loss).....do	[1]10,534	[1]860	[1]77,628	568	9,315	[1]1,316	57,779	[1]112
Contract construction:								
Number of partnerships	56,115	4,371	50,214	4,113	4,011	145	1,890	113
Business receipts.....thousand dollars	7,771,390	443,210	2,348,682	137,347	1,209,059	45,527	4,213,649	260,336
Net profit (less loss).....do	763,489	28,696	429,279	15,261	109,971	2,173	224,239	11,262
Manufacturing:								
Number of partnerships	36,544	2,501	30,210	2,309	4,067	116	2,267	76
Business receipts.....thousand dollars	6,076,860	192,263	1,431,810	74,373	1,256,519	37,135	3,388,531	80,755
Net profit (less loss).....do	617,142	27,053	253,199	18,735	129,789	3,807	234,154	4,511
Transportation, communication, electric, gas, and sanitary services:								
Number of partnerships	15,484	857	14,378	842	696	11	410	4
Business receipts.....thousand dollars	1,238,141	21,484	537,872	14,732	209,093	2,873	491,176	3,879
Net profit (less loss).....do	154,204	3,491	95,390	2,871	19,546	424	39,268	196
Wholesale and retail trade:								
Number of partnerships	231,254	16,485	191,612	15,171	28,350	971	11,292	344
Business receipts.....thousand dollars	35,425,458	1,255,820	11,698,852	550,001	8,548,101	295,065	15,178,505	410,754
Net profit (less loss).....do	2,247,098	53,520	1,113,671	23,566	610,752	16,908	522,675	13,046
Wholesale trade:								
Number of partnerships	29,179	2,297	19,008	1,784	5,568	356	4,603	157
Business receipts.....thousand dollars	11,142,239	401,023	1,163,421	77,718	1,750,131	107,399	8,228,687	215,906
Net profit (less loss).....do	505,531	18,104	130,440	4,677	125,434	6,607	249,657	6,820
Retail trade:								
Number of partnerships	199,804	14,086	170,729	13,288	22,486	614	6,589	183
Business receipts.....thousand dollars	23,987,498	846,626	10,423,467	467,209	6,707,993	187,666	6,856,038	191,751
Net profit (less loss).....do	1,714,878	35,185	967,541	19,054	478,962	10,301	268,375	5,830
Finance, insurance, and real estate:								
Number of partnerships	268,563	12,947	263,613	12,818	3,851	98	1,099	32
Business receipts.....thousand dollars	7,742,442	182,896	4,021,635	126,841	1,114,389	28,686	2,606,418	27,369
Net profit (less loss).....do	980,204	27,186	505,341	11,350	104,270	9,678	370,593	6,158
Services:								
Number of partnerships	172,384	10,240	159,214	10,043	10,592	160	2,578	37
Business receipts.....thousand dollars	13,659,823	316,886	6,960,912	226,057	3,080,058	45,975	3,618,853	44,854
Net profit (less loss).....do	4,924,450	79,124	2,658,638	68,213	1,222,277	7,392	1,043,535	3,519
Nature of business not allocable:								
Number of partnerships	3,998	499	3,951	498	35	-	12	1
Business receipts.....thousand dollars	88,602	4,228	56,433	2,541	10,777	-	21,392	1,687
Net profit (less loss).....do	18,698	245	9,686	234	2,756	-	6,256	11

[1]Net loss exceeds net profit.

NOTE: Estimates for partnerships not reporting business receipts are included in the business receipts size class "Under $200,000."
Not shown separately, but included in the appropriate totals, are estimates for "Wholesale and retail trade not allocable."
Estimates are rounded and may not add to totals.
See text for explanatory statements and "Description of the Samples and Limitations of the Data."

Table 3.9—PARTNERSHIPS REPORTING DEPRECIATION AND USE OF GUIDELINE DEPRECIATION PROCEDURES, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS

Selected industry	Size of business receipts: Total — Number of partnerships	Total — Partnerships with depreciation — Total — Number of partnerships	Total — Partnerships with depreciation — Total — Depreciation (Thousand dollars)	Total — Partnerships with depreciation — Guideline procedures — Number of partnerships	Total — Partnerships with depreciation — Guideline procedures — Depreciation (Thousand dollars)	Under $200,000 — Number of partnerships	Under $200,000 — Partnerships with depreciation — Total — Number of partnerships	Under $200,000 — Partnerships with depreciation — Total — Depreciation (Thousand dollars)	Under $200,000 — Partnerships with depreciation — Guideline procedures — Number of partnerships	Under $200,000 — Partnerships with depreciation — Guideline procedures — Depreciation (Thousand dollars)	$200,000 under $500,000 — Number of partnerships	$200,000 under $500,000 — Partnerships with depreciation — Total — Number of partnerships	$200,000 under $500,000 — Partnerships with depreciation — Total — Depreciation (Thousand dollars)	$200,000 under $500,000 — Partnerships with depreciation — Guideline procedures — Number of partnerships	$200,000 under $500,000 — Partnerships with depreciation — Guideline procedures — Depreciation (Thousand dollars)	$500,000 or more — Number of partnerships	$500,000 or more — Partnerships with depreciation — Total — Number of partnerships	$500,000 or more — Partnerships with depreciation — Total — Depreciation (Thousand dollars)	$500,000 or more — Partnerships with depreciation — Guideline procedures — Number of partnerships	$500,000 or more — Partnerships with depreciation — Guideline procedures — Depreciation (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
All industries	922,680	720,205	2,764,916	33,383	115,139	846,770	649,087	1,806,925	30,065	75,379	55,405	51,862	473,102	2,482	19,217	20,504	19,257	484,889	836	20,543
Agriculture, forestry, and fisheries	125,101	102,543	399,554	2,537	11,624	121,166	98,792	329,284	2,453	9,923	3,276	3,131	51,682	70	1,323	660	621	18,588	14	378
Field crop farms	39,332	32,343	141,523	531	2,232	38,218	31,242	114,061	518	2,012	1,009	999	22,242	[1]	[1]	105	102	5,220	3	123
Livestock farms	56,253	47,184	175,609	1,249	6,983	54,726	45,748	151,709	1,196	5,760	1,313	1,243	18,424	50	1,066	214	194	5,476	4	157
Other farms	19,048	14,196	52,618	248	834	18,548	13,708	43,601	247	786	413	403	5,590	-	-	87	85	3,427	1	48
Other agriculture, forestry, and fisheries	10,469	8,820	29,804	509	1,575	9,674	8,094	19,913	493	1,365	541	486	5,426	[1]	[1]	254	240	4,465	6	50
Mining	13,238	9,751	72,664	402	5,670	12,413	8,984	28,379	371	1,429	528	476	12,243	[1]	[1]	297	291	32,042	11	3,923
Contract construction	56,115	42,740	139,585	2,211	5,545	50,214	37,493	68,620	1,955	2,950	4,011	3,659	23,265	171	864	1,890	1,588	47,700	85	1,731
General contractors	19,990	14,334	76,821	777	2,414	16,489	11,416	25,497	617	631	2,187	1,871	13,146	106	402	1,314	1,047	38,178	55	1,381
Special trade contractors	35,968	28,347	62,569	1,433	3,131	33,577	26,027	43,116	1,339	2,319	1,818	1,783	10,069	65	462	572	537	9,384	30	350
Manufacturing	36,544	30,123	134,951	1,987	9,563	30,210	23,952	49,264	1,616	3,110	4,067	3,952	30,729	258	1,519	2,267	2,219	54,958	113	4,934
Food and kindred products	3,586	3,157	22,707	70	717	2,378	1,959	4,796	-	-	687	682	5,261	56	379	520	516	12,650	14	338
Apparel and other fabricated textile products	2,775	2,275	6,569	103	242	1,881	1,413	1,955	[1]	[1]	567	542	1,616	65	115	327	321	2,998	14	120
Machinery, except electric	4,510	3,878	14,889	412	1,239	3,885	3,268	7,902	371	843	457	442	3,324	[1]	[1]	169	168	3,663	16	274
Other manufacturing	25,673	20,813	90,786	1,402	7,365	22,066	17,312	34,611	1,220	2,260	2,357	2,287	20,528	112	903	1,251	1,214	35,647	69	4,202
Transportation, communication, electric, gas, and sanitary services	15,484	13,680	82,495	666	3,431	14,378	12,599	53,983	617	1,582	696	686	12,848	[1]	[1]	410	395	15,664	19	1,257
Wholesale and retail trade	231,254	191,222	360,915	10,797	18,589	191,613	153,218	180,587	8,977	10,597	28,350	27,098	89,216	1,345	4,715	11,292	10,906	91,112	476	3,277
Wholesale trade	29,179	23,139	78,821	1,036	4,574	19,008	13,730	22,483	594	1,781	5,568	5,077	18,309	262	1,466	4,603	4,332	38,029	180	1,327
Groceries and related products	5,709	4,866	17,556	213	755	3,002	2,350	3,799	[1]	[1]	1,419	1,270	3,541	61	158	1,288	1,246	10,216	53	269
Other wholesale trade	23,470	18,273	61,265	823	3,819	16,006	11,381	18,684	495	1,453	4,149	3,806	14,768	201	1,308	3,315	3,086	27,813	127	1,058
Retail trade	199,804	166,319	278,139	9,701	13,900	170,729	138,106	156,071	8,333	8,773	22,486	21,736	69,794	1,078	3,220	6,589	6,477	52,274	290	1,907
Building materials, hardware, and farm equipment	13,905	12,267	25,715	657	1,072	10,644	9,035	11,489	553	715	2,440	2,425	7,971	85	197	821	807	6,255	20	160
General merchandise stores	9,861	7,779	20,941	332	1,060	8,331	6,307	9,124	271	804	1,232	1,177	6,444	[1]	[1]	298	295	5,373	16	156
Food stores	31,001	27,056	49,712	1,467	2,818	24,414	20,638	21,160	1,159	1,545	4,795	4,641	12,875	211	532	1,793	1,778	15,677	97	741
Gasoline service stations	24,344	20,279	19,761	1,087	638	21,916	17,962	13,804	962	479	2,253	2,148	4,739	115	127	175	168	1,218	10	32
Automotive dealers	14,480	10,884	20,938	755	992	9,890	6,525	7,049	519	441	2,712	2,526	5,258	161	281	1,879	1,833	8,631	75	270
Apparel and accessory stores	12,800	10,843	14,270	740	616	11,005	9,103	7,978	666	395	1,535	1,480	4,336	65	167	261	260	1,956	9	54
Furniture, home furnishings, and equipment stores	12,935	10,945	15,681	580	743	10,878	8,943	8,752	519	546	1,697	1,648	4,663	[1]	[1]	360	354	2,266	21	104
Eating and drinking places	37,157	31,698	56,989	2,034	3,443	35,591	30,151	43,601	1,929	2,498	1,339	1,329	8,755	97	781	227	218	4,633	9	164
Drug stores and proprietary stores	6,380	5,875	9,987	273	553	4,822	4,327	5,483	[1]	[1]	1,430	1,420	3,777	86	336	129	128	727	10	24
Other retail trade	36,940	28,694	44,145	1,776	1,965	33,239	25,115	27,631	1,579	1,157	3,053	2,942	10,976	174	606	647	637	5,538	23	202
Finance, insurance, and real estate	268,563	189,905	1,131,079	7,286	40,086	263,613	185,638	825,113	7,184	29,007	3,851	3,326	185,582	67	7,428	1,099	941	120.384	35	3,651
Finance and insurance	53,162	13,843	34,994	662	1,157	51,619	12,785	21,018	618	376	972	618	2,273	[1]	[1]	571	440	11,703	20	758
Real estate	215,401	176,062	1,096,085	6,623	38,929	211,994	172,853	804,095	6,567	28,631	2,879	2,708	183,309	42	7,405	528	501	108,681	15	2,893
Real estate operators (except developers) and lessors of buildings	172,925	156,063	1,043,132	5,994	38,262	170,124	153,336	764,815	5,940	27,976	2,389	2,320	177,265	[1]	[1]	412	407	101,052	14	2,891
Other real estate	42,475	19,999	52,953	629	667	41,869	19,517	39,280	626	655	490	388	6,044	2	10	116	94	7,629	1	2
Services	172,384	139,075	442,327	7,423	20,462	159,214	127,271	270,527	6,818	16,612	10,592	9,517	67,498	522	2,458	2,578	2,287	104,302	83	1,392
Hotels, rooming houses, camps, and other lodging places	12,332	11,226	94,822	507	3,657	11,681	10,596	59,604	493	3,001	493	473	17,714	[1]	[1]	157	156	17,504	4	377
Personal services	32,266	27,685	57,395	1,859	4,646	31,607	27,032	45,948	1,800	4,029	556	551	6,652	50	340	103	102	4,795	9	277
Laundries, laundry services, cleaning and dyeing plants	11,456	9,950	32,551	710	2,755	11,170	9,665	24,750	690	2,416	218	218	3,791	[1]	[1]	68	67	4,010	5	145
Beauty and barber shops	14,889	12,437	7,874	863	557	14,848	12,395	7,713	838	537	35	35	45	[1]	[1]	7	7	116	-	-
Other personal services	5,921	5,298	16,970	285	1,334	5,589	4,972	13,485	271	1,076	304	299	2,816	[1]	[1]	28	28	669	4	132
Business services	20,118	14,512	81,099	715	2,534	19,411	13,850	43,245	667	2,393	513	487	6,310	[1]	[1]	194	175	31,544	4	28
Automobile and other repair services	17,130	14,191	31,635	673	1,311	16,767	13,858	24,773	666	1,302	317	287	2,411	[1]	[1]	46	46	4,451	2	3
Medical services	22,983	19,494	44,243	1,159	3,525	18,990	16,138	26,312	963	2,602	3,468	2,972	12,898	186	824	526	384	5,033	10	99
Offices of physicians and surgeons	14,916	12,348	23,835	730	1,250	11,722	9,719	12,919	592	937	2,808	2,363	7,936	132	264	386	266	2,980	6	49
Other medical services	8,067	7,146	20,408	430	2,275	7,268	6,419	13,393	371	1,665	659	609	4,962	55	560	140	118	2,053	4	50
Legal services	25,011	20,074	39,829	792	1,725	21,343	16,689	21,825	641	870	2,827	2,576	8,078	116	437	841	809	9,926	34	418
Other services	42,544	31,895	93,304	1,718	3,064	39,414	29,109	48,820	1,588	2,415	2,419	2,171	13,435	110	459	711	615	31,049	20	190

[1]Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

NOTE: Estimates for partnerships not reporting business receipts are included in the business receipts size class "under $200,000."
Not shown separately, but included in the appropriate totals, are estimates for "Contractors not allocable," "Wholesale and retail trade not allocable," and "Nature of business not allocable."
Estimates are rounded and may not add to totals.
See text for explanatory statements and "Description of the Samples and Limitations of the Data."

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Small Business Corporations were legally incorporated businesses with 10 or fewer shareholders who elected to be taxed through the shareholders rather than as corporations. The corporation filed a Form 1120-S return reporting its operations and its net income or loss, and the shareholders included their share of the net income or loss as income or loss on their individual returns.

The tax treatment of Small Business Corporations was similar to that of partnerships, combining for them the legal advantages of corporations and the tax advantages of partnerships. Perhaps for this reason, the number of Small Business Corporations has increased each year since the concept was added to the law in 1958, while over the same period the number of partnerships has declined.

Basic data on receipts, depreciation, net income, total assets and other income statement and balance sheet items are included in tables 4.1, 4.2, and 4.4. The other tables in this section are subjects of special discussion.

RETIREMENT AND OTHER EMPLOYEE BENEFIT PLANS

Table 4.3 shows for Small Business Corporations the deductible contributions they made to deferred-compensation plans and other benefit plans for their employees. The column, "pension, profit-sharing, stock bonus, and annuity plans," shows the deduction for payments into qualified retirement or other deferred-compensation plans permitted under Code section 404. This column is comparable to the amounts shown for proprietorships in table 2.7, except that for Small Business Corporations, it includes contributions on behalf of the owner-officers of many of the corporations. "Other benefit plans" were such plans as health insurance, supplemental unemployment benefits, accident insurance, group life insurance, and the like. Payments to these plans were included elsewhere on the returns of proprietorship businesses, generally in insurance and in some instances in cost of goods sold, or other deductions.

GUIDELINE DEPRECIATION

Revenue Procedure 62-21, issued in July 1962, established useful lives of broad classes of depreciable assets and allowed taxpayers to compute depreciation based on these class lives, instead of separately identifying each asset. A more extensive discussion of "Guideline depreciation" is given under that heading in the Explanation of Terms.

Table 4.5 covers usage of the guideline depreciation procedures by Small Business Corporations in 1966. The table indicates that, as with other small businesses, most Small Business Corporations did not use the guideline procedures; only 7.5 percent of those taking a depreciation deduction reported that they used the guidelines. Some understatement may have resulted from the methods used in identifying guideline procedures depreciation. Returns with a schedule (either on the return or attached to it) showing the computation of the depreciation deduction were included in table 4.5 under returns "reporting depreciation procedures," whether or not they actually indicated what procedures they used. Those not indicating a procedure were included in the column, "other procedures depreciation." Returns reporting a depreciation deduction but not reporting the computation of it are shown in the table only in column 2.

A relatively low frequency of usage of the guideline procedures might be expected of small businesses, however, since many small businesses were already using asset lives that were as short as or shorter than those suggested in the guidelines. A comparison of depreciable assets and the depreciation deduction, as, for example, in table 2.8 for proprietorships or tables 4.4 and 5.6 for corporations, indicates that, in general, smaller businesses based their depreciation deductions on shorter average lives than did larger businesses.

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Table 4.1—BALANCE SHEET AND INCOME STATEMENT ITEMS, BY SELECTED INDUSTRIES

Item	All industries	Agriculture, forestry, and fisheries	Mining	Contract construction			Manufacturing					
				Total	Special trade contractors	Other construction	Total	Food and kindred products	Apparel and other fabricated textile products	Lumber and wood products, except furniture	Printing, publishing, and allied industries	Fabricated metal products, except machinery and transportation equipment
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Number of returns	181,851	7,427	2,227	17,603	10,099	7,507	21,737	2,536	2,878	1,308	2,769	2,354
Number of shareholders	494,037	25,560	7,799	41,853	22,325	19,528	63,322	9,716	6,563	3,992	7,634	6,372
	(Thousand dollars)											
Total assets	21,351,389	1,358,583	431,123	1,977,898	844,310	1,133,588	3,572,962	622,852	440,340	270,073	341,233	353,189
Cash	2,284,696	77,689	47,826	246,352	105,791	140,561	468,378	66,842	89,474	21,874	47,849	46,536
Notes and accounts receivable	5,045,553	133,689	89,880	717,799	359,728	358,071	956,255	153,612	145,978	52,117	85,919	89,765
Less: Allowance for bad debts	85,301	418	541	5,251	3,683	1,568	19,680	3,070	1,740	1,087	2,088	886
Inventories	4,372,972	169,887	12,872	345,015	116,904	228,111	769,742	119,114	138,259	49,323	31,303	87,056
Investments in Government obligations	175,708	10,334	5,675	10,118	4,622	5,496	60,536	4,722	1,512	4,181	25,375	2,303
Other current assets	961,775	17,467	4,684	111,207	31,009	80,198	61,689	20,891	3,873	8,532	5,352	2,951
Mortgage and real estate loans	119,547	7,897	6,529	19,040	2,582	16,458	2,873	63	10	-	-	279
Other investments	698,325	43,255	21,715	50,459	20,067	30,392	114,549	12,615	5,763	9,686	12,796	6,948
Loans to shareholders	260,089	30,868	2,886	18,517	7,969	10,548	32,760	1,243	7,000	772	4,595	3,281
Depreciable assets	9,654,397	719,944	387,360	672,736	330,154	342,582	1,824,040	433,181	98,543	171,854	197,250	180,694
Less: Accumulated depreciation	4,432,584	319,555	201,897	342,520	170,364	172,156	908,027	227,504	55,534	87,952	88,613	85,190
Depletable assets	105,575	42,128	31,279	183	140	43	16,229	34	-	12,610	54	1,058
Less: Accumulated depletion	52,130	31,813	10,134	23	21	2	4,182	5	-	1,767	-	217
Land	1,519,733	418,362	19,839	75,504	19,667	55,837	86,490	14,547	1,362	22,418	6,045	11,097
Intangible assets	61,743	1,728	529	1,370	988	382	11,663	2,735	116	155	1,052	185
Less: Accumulated amortization	28,692	461	146	632	478	154	5,118	1,981	97	90	544	88
Other assets	689,983	37,582	12,767	58,024	19,235	38,789	104,765	25,813	5,821	7,447	14,888	7,417
Total liabilities	21,351,389	1,358,583	431,123	1,977,898	844,310	1,133,588	3,572,962	622,852	440,340	270,073	341,233	353,189
Accounts payable	3,517,291	70,121	69,029	499,169	210,503	288,666	616,938	115,677	107,783	29,138	43,795	44,746
Mortgages, notes, bonds payable in less than 1 year	2,947,045	222,436	69,986	261,890	85,904	175,986	401,627	95,725	60,903	49,760	31,663	33,788
Other current liabilities	1,000,946	24,498	16,731	158,287	60,183	98,104	230,948	22,938	64,740	10,662	17,662	20,157
Loans from shareholders	1,421,170	133,661	37,063	77,457	32,423	45,034	169,175	25,618	22,816	9,188	19,140	15,109
Mortgages, notes, bonds payable in 1 year or more	3,417,483	315,142	59,836	218,042	61,518	156,524	360,829	75,723	17,106	37,850	53,368	25,132
Other liabilities	736,891	41,512	20,416	123,470	39,848	83,622	94,463	13,208	6,618	6,916	7,412	11,142
Capital stock	4,425,561	457,673	82,156	292,727	166,008	126,719	676,454	128,587	78,314	58,146	48,797	58,974
Paid-in or capital surplus	783,693	55,562	36,868	36,108	17,221	18,887	126,709	8,364	3,684	11,444	23,349	7,760
Retained earnings--Appropriated	86,987	2,355	4,680	4,447	3,877	570	21,347	901	13	1,742	7,804	2,309
Retained earnings--Unappropriated	1,924,904	16,598	15,334	144,695	78,893	65,802	564,830	76,893	50,652	44,145	35,129	105,554
Shareholders' undistributed taxable income	1,228,615	24,578	25,636	167,586	92,002	75,584	336,595	61,833	28,454	14,744	56,070	30,300
Less: Cost of Treasury stock	139,197	5,553	6,612	5,980	4,070	1,910	26,953	2,615	743	3,662	2,956	1,782
Total receipts	50,909,933	1,237,971	771,034	5,299,487	2,504,070	2,795,417	9,421,868	2,399,943	1,455,345	512,266	755,899	796,821
Business receipts	49,858,410	1,183,654	741,000	5,254,759	2,487,516	2,767,243	9,332,302	2,375,739	1,450,578	498,907	748,346	790,392
Dividends	7,316	462	193	227	126	101	1,313	142	91	28	256	51
Interest on Government obligations	8,867	443	100	507	146	361	2,905	147	445	145	712	133
Other interest	64,927	3,927	1,165	4,146	973	3,173	8,301	1,719	1,020	646	550	642
Rent	149,065	4,076	1,819	10,790	2,560	8,230	10,277	1,848	295	282	1,221	2,531
Royalties	8,430	539	4,311	158	-	158	988	29	-	15	280	104
Net short-term capital gain reduced by net long-term capital loss	4,267	170	678	205	76	129	192	-	3	-	11	17
Net long-term capital gain reduced by net short-term capital loss	151,473	24,717	7,622	5,496	2,083	3,413	20,358	1,967	189	7,238	767	268
Net gain, noncapital assets	214,994	2,243	766	3,621	2,024	1,597	5,452	1,333	206	505	1,743	316
Other income	442,184	17,740	13,380	19,578	8,566	11,012	39,780	17,019	2,518	4,500	2,013	2,367
Total deductions	49,252,616	1,209,618	750,220	5,139,325	2,421,659	2,717,666	8,944,557	2,353,995	1,391,067	501,588	689,090	714,823
Cost of sales and operations	36,378,651	816,834	563,624	4,214,391	1,864,872	2,349,519	6,810,371	1,939,997	1,102,123	364,622	478,934	517,701
Compensation of officers	2,561,763	46,523	24,614	265,703	169,649	96,054	519,628	60,371	72,050	29,084	62,783	55,367
Repairs	243,552	28,603	7,831	28,142	13,182	14,960	50,632	13,488	3,614	6,908	2,666	5,184
Bad debts	116,548	1,417	1,511	9,548	7,306	2,242	22,227	3,916	1,568	1,425	2,024	1,994
Rents	762,155	25,432	2,803	31,123	20,754	10,369	106,212	13,396	20,087	8,668	12,115	8,954
Taxes	1,057,297	27,384	17,725	102,985	58,180	44,805	193,983	39,866	31,058	13,874	16,486	17,699
Interest	361,294	27,642	7,911	25,860	9,399	16,461	44,811	9,974	4,934	4,809	4,235	3,155
Contributions	17,045	410	100	1,257	851	406	3,919	471	565	79	455	637
Amortization	7,942	172	46	213	119	94	1,069	135	38	24	38	27
Depreciation	892,452	64,494	44,444	75,863	38,974	36,889	168,593	40,143	10,502	17,165	18,038	14,497
Depletion	18,364	810	11,354	115	10	105	5,429	-	-	4,518	-	24
Advertising	365,170	3,722	956	13,913	8,762	5,151	52,849	20,230	3,616	1,301	2,429	4,752
Pension, profit-sharing, stock bonus, annuity plans	131,611	1,609	249	13,840	8,671	5,169	34,809	4,417	4,603	391	6,359	4,168
Other employee benefit plans	90,721	857	3,174	25,652	14,000	11,652	25,490	2,517	8,820	989	1,970	2,232
Net loss, noncapital assets	27,991	2,267	602	879	397	482	4,119	392	76	146	207	28
Other deductions	6,220,060	161,442	63,276	329,841	206,533	123,308	900,416	204,682	127,413	47,585	80,351	78,404
Gross profit (less loss)	13,479,759	366,820	177,376	1,040,368	622,644	417,724	2,521,931	435,742	348,455	134,285	269,412	272,691
Net income (less deficit)[1]	1,655,084	28,141	20,769	160,119	82,380	77,739	476,177	45,850	63,909	10,667	66,772	81,977

Footnotes at end of table.

Table 4.1—BALANCE SHEET AND INCOME STATEMENT ITEMS, BY SELECTED INDUSTRIES--Continued

Item	Manufacturing—Continued		Transportation, communication, electric, gas, and sanitary services			Wholesale and retail trade					
							Wholesale trade				
	Machinery, except electric	Other manufacturing	Total	Transportation	Communication, electric, gas, and sanitary services	Total	Total	Groceries and related products	Electrical goods	Machinery, equipment, and supplies	Other wholesale trade
	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)
Number of returns	1,969	7,923	7,097	5,707	1,390	72,393	21,068	2,759	1,019	2,181	15,109
Number of shareholders	5,827	23,218	19,229	15,049	4,180	187,652	56,866	7,365	3,057	5,819	40,625
	(Thousand dollars)										
Total assets	268,717	1,276,558	676,708	524,866	151,842	8,225,325	3,155,345	449,760	138,262	332,034	2,235,289
Cash	37,331	158,472	71,306	57,762	13,544	847,778	338,479	50,430	15,014	40,763	232,272
Notes and accounts receivable	74,328	354,536	117,227	85,703	31,524	2,130,620	1,078,620	153,167	52,032	137,225	736,196
Less: Allowance for bad debts	1,275	9,534	1,121	555	566	46,598	19,762	1,791	662	1,520	15,789
Inventories	53,484	291,203	19,390	15,467	3,923	2,965,646	974,154	110,905	53,755	100,526	708,968
Investments in Government obligations	2,476	19,967	6,520	4,447	2,073	46,099	38,246	1,923	81	3,692	32,550
Other current assets	1,907	18,183	18,377	11,668	6,709	133,884	39,814	3,906	766	3,561	31,581
Mortgage and real estate loans	1,034	1,487	748	748	-	12,360	6,795	-	-	113	6,682
Other investments	7,983	58,758	26,210	19,746	6,464	222,853	105,375	25,787	2,758	5,123	71,707
Loans to shareholders	3,412	12,457	5,214	3,865	1,349	88,145	34,635	8,284	2,233	3,383	20,735
Depreciable assets	146,220	596,298	687,387	525,106	162,281	2,598,271	858,901	148,363	17,630	46,860	646,048
Less: Accumulated depreciation	69,935	293,299	340,891	245,604	95,287	1,247,866	433,916	75,575	7,276	18,907	332,158
Depletable assets	118	2,355	2,900	155	2,745	7,692	3,095	1,079	-	1,483	533
Less: Accumulated depletion	34	2,159	216	11	205	2,805	684	446	-	3	235
Land	5,404	25,617	19,532	13,401	6,131	225,877	63,660	11,312	797	2,894	48,657
Intangible assets	2,945	4,475	3,687	1,197	2,490	17,828	3,265	1,022	37	213	1,993
Less: Accumulated amortization	1,599	719	1,928	976	952	7,099	1,615	785	22	113	695
Other assets	4,918	38,461	42,366	32,747	9,619	232,640	66,283	12,179	1,119	6,741	46,244
Total liabilities	268,717	1,276,558	676,708	524,866	151,842	8,225,325	3,155,345	449,760	138,262	332,034	2,235,289
Accounts payable	28,390	247,409	63,170	52,600	10,570	1,595,590	768,825	105,950	39,195	103,460	520,220
Mortgages, notes, bonds payable in less than 1 year	23,051	106,737	101,262	77,081	24,181	1,163,190	368,845	48,909	14,650	46,872	258,414
Other current liabilities	25,131	69,658	27,852	23,445	4,407	337,783	120,895	14,411	6,186	11,508	88,790
Loans from shareholders	14,225	63,079	53,496	37,380	16,116	458,158	121,105	22,433	3,207	15,646	79,819
Mortgages, notes, bonds payable in 1 year or more	32,087	119,563	162,770	142,715	20,055	780,772	228,955	50,988	6,380	20,469	151,118
Other liabilities	4,209	44,958	21,984	9,018	12,966	188,222	53,638	4,660	936	4,140	43,902
Capital stock	53,542	250,094	115,670	82,223	33,447	1,948,386	670,983	103,794	29,068	58,201	479,920
Paid-in or capital surplus	10,665	61,443	40,919	31,519	9,400	221,009	101,048	24,056	1,458	3,179	72,355
Retained earnings--Appropriated	4,940	3,638	3,762	3,737	25	18,370	5,028	598	185	449	3,796
Retained earnings--Unappropriated	49,777	202,680	66,200	53,112	13,088	894,618	412,879	43,914	16,261	33,766	318,938
Shareholders' undistributed taxable income	24,540	120,654	25,252	17,383	7,869	668,650	325,667	32,543	21,961	36,067	235,096
Less: Cost of Treasury stock	1,840	13,355	5,629	5,347	282	49,423	22,523	2,496	1,225	1,723	17,079
Total receipts	517,160	2,984,434	1,295,889	1,096,845	199,044	27,154,692	11,835,426	2,774,508	475,782	1,048,394	7,536,742
Business receipts	510,037	2,958,303	1,276,509	1,082,798	193,711	26,792,735	11,702,078	2,757,995	471,016	1,032,289	7,440,778
Dividends	152	593	314	313	1	2,742	1,069	122	47	70	830
Interest on Government obligations	384	939	683	582	101	1,999	1,498	138	3	58	1,299
Other interest	976	2,748	1,520	919	601	24,928	5,783	935	220	797	3,831
Rent	1,803	2,297	4,154	3,749	405	46,785	13,832	1,229	193	723	11,687
Royalties	90	470	136	109	27	2,102	310	42	-	117	151
Net short-term capital gain reduced by net long-term capital loss	40	121	100	42	58	1,871	286	99	10	1	176
Net long-term capital gain reduced by net short-term capital loss	850	9,079	2,014	1,729	285	30,500	12,016	1,930	115	96	9,875
Net gain, noncapital assets	111	1,238	6,463	3,614	2,849	8,621	1,853	265	37	60	1,491
Other income	2,717	8,646	3,996	2,990	1,006	242,409	96,701	11,753	4,141	14,183	66,624
Total deductions	473,857	2,820,137	1,251,593	1,066,874	184,719	26,531,731	11,534,651	2,736,007	456,761	1,008,718	7,333,165
Cost of sales and operations	314,429	2,092,565	718,629	610,053	108,576	20,705,044	9,462,321	2,379,606	369,988	784,667	5,928,060
Compensation of officers	59,673	180,300	75,997	59,579	16,418	1,016,568	418,392	57,413	19,079	52,815	289,085
Repairs	1,538	17,234	821	623	198	73,367	24,206	6,579	388	1,346	15,893
Bad debts	4,790	6,510	2,281	1,371	910	65,006	22,999	3,911	866	2,819	15,403
Rents	6,949	36,043	28,651	25,402	3,249	348,361	76,790	11,449	4,126	7,013	54,202
Taxes	12,189	62,811	177,818	170,244	7,574	351,785	134,102	21,566	3,699	9,551	99,286
Interest	2,562	15,142	16,283	14,080	2,203	116,275	36,112	5,718	1,420	3,267	25,707
Contributions	366	1,346	478	288	190	7,090	3,476	629	167	222	2,458
Amortization	575	232	488	127	361	3,081	1,702	97	14	54	1,537
Depreciation	11,746	56,502	80,815	66,115	14,700	241,172	80,000	14,736	1,959	5,848	57,457
Depletion	-	887	50	43	7	494	278	12	-	26	240
Advertising	3,652	16,869	7,587	5,553	2,034	205,083	32,236	4,986	2,248	3,366	21,636
Pension, profit-sharing, stock bonus, annuity plans	3,655	11,216	3,693	3,552	141	34,888	21,264	2,245	706	4,359	13,954
Other employee benefit plans	1,845	7,117	4,947	4,808	139	16,646	7,797	1,654	218	594	5,331
Net loss, noncapital assets	37	3,233	1,067	1,052	15	8,137	2,969	200	32	48	2,689
Other deductions	49,851	312,130	131,988	103,984	28,004	3,338,734	1,210,007	225,206	51,851	132,723	800,227
Gross profit (less loss)	195,608	865,738	557,880	472,745	85,135	6,087,691	2,239,757	378,389	101,028	247,622	1,512,718
Net income (less deficit)[1]	43,277	163,725	43,892	29,567	14,325	622,674	300,620	38,428	19,021	39,663	203,508

Footnotes at end of table.

Table 4.1--BALANCE SHEET AND INCOME STATEMENT ITEMS, BY SELECTED INDUSTRIES--Continued

Item	Wholesale and retail trade—Continued										
	Retail trade										Wholesale and retail trade not allocable
	Total	Building materials, hardware, and farm equipment	General merchandise stores	Food stores	Gasoline service stations	Apparel and accessory stores	Furniture, home furnishings, and equipment stores	Eating and drinking places	Drug stores and proprietary stores	Other retail trade	
	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)
Number of returns	50,753	5,777	2,881	4,085	7,452	5,224	5,597	7,758	3,718	8,261	572
Number of shareholders	129,302	15,964	7,498	10,561	18,808	12,501	14,427	19,573	9,360	20,610	1,484
	(Thousand dollars)										
Total assets	4,979,182	795,566	251,169	309,124	1,274,816	361,779	641,615	418,485	281,621	645,007	90,798
Cash	499,208	70,386	32,080	39,453	81,987	50,082	65,293	50,235	27,421	82,271	10,091
Notes and accounts receivable	1,029,322	190,463	40,608	29,771	296,553	64,997	201,711	14,597	39,608	151,014	22,678
Less: Allowance for bad debts	26,288	3,560	1,769	545	7,005	1,255	8,170	264	453	3,267	548
Inventories	1,968,289	372,046	114,051	82,139	577,032	185,815	256,586	25,725	140,756	214,139	23,203
Investments in Government obligations	7,585	4,282	111	32	497	-	562	304	1,427	370	268
Other current assets	93,296	5,045	2,351	5,846	42,584	6,033	8,590	9,568	2,918	10,361	774
Mortgage and real estate loans	5,565	563	-	-	633	-	147	2,432	-	1,790	-
Other investments	110,770	26,141	4,018	5,011	14,634	7,570	14,104	9,826	7,039	22,427	6,708
Loans to shareholders	53,478	5,421	3,853	2,241	12,567	1,997	6,877	8,988	3,578	7,956	32
Depreciable assets	1,714,783	185,869	91,156	207,414	304,595	86,965	129,231	367,831	106,345	235,377	24,587
Less: Accumulated depreciation	802,959	96,881	47,399	99,641	134,779	50,251	57,923	144,007	57,887	114,191	10,991
Depletable assets	4,597	758	119	2,112	69	-	511	21	82	925	-
Less: Accumulated depletion	2,121	374	69	1,596	21	-	42	1	13	5	-
Land	160,586	22,218	8,027	21,027	52,196	2,269	11,254	29,861	3,045	10,689	1,631
Intangible assets	14,456	561	155	1,830	1,877	653	262	5,474	1,404	2,240	107
Less: Accumulated amortization	5,434	234	93	681	800	214	92	1,626	1,024	670	50
Other assets	154,049	12,862	3,970	14,711	32,197	7,118	12,714	39,521	7,375	23,581	12,308
Total liabilities	4,979,182	795,566	251,169	309,124	1,274,816	361,779	641,615	418,485	281,621	645,007	90,798
Accounts payable	814,122	128,282	41,469	50,117	115,570	83,487	145,152	47,414	55,564	147,067	12,643
Mortgages, notes, bonds payable in less than 1 year	791,886	135,184	13,030	29,727	407,151	24,697	58,898	45,350	17,986	59,863	2,459
Other current liabilities	210,064	22,980	10,422	16,501	57,715	14,061	31,323	22,201	12,599	22,262	6,824
Loans from shareholders	331,256	44,962	18,657	35,137	56,658	26,885	44,696	39,289	21,159	43,813	5,797
Mortgages, notes, bonds payable in 1 year or more	537,522	75,960	17,211	44,468	147,794	21,775	49,217	99,621	25,216	56,260	14,295
Other liabilities	129,081	12,221	11,636	6,783	39,136	7,574	27,327	11,978	4,858	7,568	5,503
Capital stock	1,250,758	215,562	88,769	87,837	257,095	116,140	138,323	101,533	80,300	165,199	26,645
Paid-in or capital surplus	119,420	27,383	1,926	8,200	16,555	9,174	23,496	10,499	7,958	14,229	541
Retained earnings--Appropriated	13,329	3,266	839	438	1,941	1,534	2,371	510	38	2,392	13
Retained earnings--Unappropriated	458,131	91,525	26,714	14,401	137,564	29,162	56,687	23,278	26,899	51,901	23,608
Shareholders' undistributed taxable income	344,877	41,542	20,777	18,127	43,385	27,589	66,789	17,583	29,402	79,683	[2]1,894
Less: Cost of Treasury stock	21,264	3,301	281	2,612	5,748	299	2,664	771	358	5,230	5,636
Total receipts	15,100,391	1,692,682	636,414	1,768,872	4,967,757	814,870	1,592,648	1,114,665	792,325	1,720,158	218,875
Business receipts	14,876,577	1,666,654	620,515	1,755,088	4,896,805	802,613	1,550,913	1,095,930	783,726	1,704,333	214,080
Dividends	1,589	172	49	674	115	303	59	9	59	149	84
Interest on Government obligations	492	257	19	11	22	6	88	-	24	65	9
Other interest	18,939	2,816	809	556	8,147	627	3,984	323	145	1,532	206
Rent	32,104	2,845	5,473	5,767	7,916	2,681	1,930	2,454	947	2,091	849
Royalties	1,706	1	169	-	1,238	32	85	145	36	-	86
Net short-term capital gain reduced by net long-term capital loss	297	11	-	12	42	-	16	48	139	29	1,288
Net long-term capital gain reduced by net short-term capital loss	18,346	1,481	858	662	5,007	618	653	6,426	905	1,736	138
Net gain, noncapital assets	6,757	1,469	707	493	1,987	47	448	979	193	434	11
Other income	143,584	16,976	7,815	5,609	46,478	7,943	34,472	8,351	6,151	9,789	2,124
Total deductions	14,789,719	1,654,463	619,309	1,751,991	4,924,246	786,598	1,543,593	1,082,764	760,284	1,666,471	207,361
Cost of sales and operations	11,092,143	1,281,063	432,573	1,384,559	4,187,970	509,588	1,056,613	520,272	513,800	1,205,705	150,580
Compensation of officers	586,530	67,592	25,511	50,458	93,018	52,489	87,052	66,612	51,031	92,767	11,646
Repairs	48,523	4,257	1,956	5,744	9,225	2,291	4,057	12,455	2,649	5,889	638
Bad debts	41,190	9,687	2,106	1,026	11,709	1,793	7,154	751	1,465	5,499	817
Rents	268,137	15,893	14,154	26,761	39,875	35,114	33,516	46,166	21,462	35,196	3,434
Taxes	214,726	26,352	8,964	22,285	41,733	16,421	24,708	35,496	13,349	25,418	2,957
Interest	79,050	10,499	2,142	5,256	31,161	3,153	8,025	7,122	2,725	8,967	1,113
Contributions	3,572	418	294	236	674	381	499	343	350	377	42
Amortization	1,364	89	43	247	230	98	81	301	65	210	15
Depreciation	158,739	16,510	8,319	18,126	26,062	7,956	11,998	32,849	9,463	27,456	2,433
Depletion	216	1	-	2	1	77	22	-	35	78	-
Advertising	171,850	11,573	11,870	21,937	40,272	15,802	35,918	12,675	8,195	13,608	997
Pension, profit-sharing, stock bonus, annuity plans	12,197	1,562	673	991	1,574	750	1,795	1,532	628	2,692	1,427
Other employee benefit plans	8,657	1,293	211	1,423	1,753	437	1,109	1,049	456	926	192
Net loss, noncapital assets	4,912	25	314	645	159	204	176	2,998	126	265	256
Other deductions	2,097,913	207,649	110,179	212,295	438,830	140,044	270,870	342,143	134,485	241,418	30,814
Gross profit (less loss)	3,784,434	385,591	187,942	370,529	708,835	293,025	494,300	575,658	269,926	498,628	63,500
Net income (less deficit)[1]	310,540	38,101	17,105	16,881	43,509	28,271	49,055	31,901	32,041	53,676	11,514

Footnotes at end of table.

Table 4.1--BALANCE SHEET AND INCOME STATEMENT ITEMS, BY SELECTED INDUSTRIES--Continued

Item	Finance, insurance, and real estate				Services							Nature of business not allocable
	Total	Finance	Insurance	Real estate	Total	Hotels, rooming houses, camps, and other lodging places	Personal services	Business services	Automobile and other repair services	Amusement and recreation services	Other services	
	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)
Number of returns	21,904	3,623	6,008	12,273	30,918	3,133	5,537	7,486	3,319	4,704	6,739	-
Number of shareholders	66,546	10,666	16,552	39,328	80,742	10,468	13,579	18,227	7,711	12,656	18,101	545
						(Thousand dollars)						1,334
Total assets	2,404,990	414,460	392,645	1,597,885	2,685,216	783,873	331,921	418,219	221,420	422,376	507,407	18,584
Cash	228,885	30,389	104,160	94,336	284,534	30,782	45,460	75,330	20,011	37,503	75,448	11,948
Notes and accounts receivable	550,949	121,703	186,286	242,960	347,758	21,069	49,394	122,199	33,341	28,324	93,431	1,376
Less: Allowance for bad debts	6,390	2,495	2,208	1,687	5,302	325	1,553	622	434	5	2,363	-
Inventories	1,780	-	376	1,404	88,000	4,901	16,373	16,890	17,221	5,804	26,811	640
Investments in Government obligations	14,371	10,970	1,785	1,616	22,055	439	5,892	3,585	858	1,591	9,690	-
Other current assets	554,335	56,606	6,479	491,250	59,418	12,894	6,859	13,910	4,509	10,994	10,252	714
Mortgage and real estate loans	66,644	35,753	342	30,549	3,453	850	1,030	1,320	91	89	73	3
Other investments	146,329	58,845	23,664	63,820	72,649	14,238	10,497	23,430	1,818	10,626	12,040	306
Loans to shareholders	48,036	4,352	6,729	36,955	32,597	12,766	2,791	6,356	3,546	2,843	4,295	1,066
Depreciable assets	374,548	36,283	50,954	287,311	2,387,390	804,833	345,645	231,753	171,521	432,749	360,889	2,721
Less: Accumulated depreciation	95,299	5,270	25,258	64,771	975,444	260,434	190,937	112,435	58,549	229,160	123,929	1,085
Depletable assets	1,851	74	-	1,777	3,313	644	302	70	30	2,267	-	-
Less: Accumulated depletion	582	-	-	582	2,375	-	272	20	15	2,068	-	-
Land	441,461	57,681	2,415	381,365	231,879	121,885	13,948	6,323	19,293	49,443	20,987	789
Intangible assets	4,746	350	2,746	1,650	20,179	1,738	4,092	2,095	730	9,852	1,672	13
Less: Accumulated amortization	2,384	140	1,420	824	10,922	651	3,438	897	444	4,778	714	2
Other assets	75,710	9,359	35,595	30,756	126,034	18,244	25,838	28,932	7,893	26,302	18,825	95
Total liabilities	2,404,990	414,460	392,645	1,597,885	2,685,216	783,873	331,921	418,219	221,420	422,376	507,407	18,584
Accounts payable	372,201	15,159	209,936	147,106	229,311	31,047	24,378	78,289	22,012	31,008	42,577	1,762
Mortgages, notes, bonds payable in less than 1 year	460,444	82,500	15,869	362,075	266,042	69,336	20,143	36,237	34,979	60,651	44,696	168
Other current liabilities	93,883	43,156	11,970	38,757	110,615	22,639	12,573	25,873	5,757	12,047	31,726	349
Loans from shareholders	187,398	42,155	10,708	134,535	303,918	100,446	21,434	22,350	28,878	100,688	30,122	844
Mortgages, notes, bonds payable in 1 year or more	538,083	51,868	8,118	478,097	980,541	480,917	61,294	69,144	65,394	157,948	145,844	1,468
Other liabilities	194,166	63,528	14,804	115,834	52,627	6,985	5,279	15,439	2,843	9,751	12,330	31
Capital stock	322,924	64,323	66,457	192,144	525,577	117,212	97,777	81,995	48,070	89,201	91,322	3,994
Paid-in or capital surplus	93,683	34,377	9,309	49,997	172,729	73,106	15,991	18,736	6,912	32,117	25,867	106
Retained earnings--Appropriated	12,614	2,959	935	8,720	19,412	2,253	1,757	1,601	1,446	8,322	4,033	-
Retained earnings--Unappropriated	117,806	56,139	22,512	39,155	101,739	[2]44,503	54,819	39,541	4,624	[2]9,047	56,305	3,084
Shareholders' undistributed taxable income	28,676	[2]35,529	23,269	40,936	[2]55,152	[2]73,731	20,338	31,852	556	[2]68,588	34,421	6,794
Less: Cost of Treasury stock	16,888	6,175	1,242	9,471	22,143	1,834	3,862	2,838	51	1,722	11,836	16
Total receipts	1,177,335	145,811	492,974	538,550	4,532,303	535,560	639,532	1,280,325	393,844	459,750	1,223,292	19,354
Business receipts	876,574	80,953	486,488	309,133	4,395,792	474,694	631,779	1,262,369	386,567	443,079	1,197,304	5,085
Dividends	1,040	511	339	190	999	129	152	194	30	195	299	26
Interest on Government obligations	1,107	646	103	358	1,034	10	271	263	-	87	403	89
Other interest	15,689	7,240	1,324	7,125	5,011	581	539	1,577	231	528	1,555	240
Rent	23,625	637	647	22,341	47,539	37,968	1,845	2,764	1,060	3,313	589	-
Royalties	102	93	2	7	94	2	14	-	-	61	17	-
Net short-term capital gain reduced by net long-term capital loss	950	89	-	861	101	39	-	60	2	-	-	-
Net long-term capital gain reduced by net short-term capital loss	38,869	26,569	858	11,442	21,756	10,484	1,198	4,010	3,519	1,574	971	141
Net gain, noncapital assets	185,789	23,523	50	162,216	2,039	241	371	596	335	313	183	-
Other income	33,590	5,550	3,163	24,877	57,938	11,412	3,363	8,492	2,100	10,600	21,971	13,773
Total deductions	1,064,309	120,326	453,761	490,222	4,354,326	542,939	602,238	1,200,010	386,373	465,457	1,157,309	6,937
Cost of sales and operations	265,963	50,066	160,674	55,223	2,282,130	191,537	285,292	763,900	189,605	183,217	668,579	1,665
Compensation of officers	187,856	14,990	91,724	81,142	423,247	12,048	55,315	133,163	31,900	30,027	160,794	1,627
Repairs	5,022	237	808	3,977	49,129	16,169	10,051	3,886	4,107	9,264	5,652	5
Bad debts	3,774	938	2,201	635	10,429	1,571	2,144	1,534	1,252	1,176	2,752	355
Rents	25,135	2,281	12,187	10,667	194,107	34,694	27,911	26,910	33,971	35,390	35,231	331
Taxes	38,829	3,419	9,195	26,215	146,002	32,766	19,997	29,961	11,992	16,471	34,815	786
Interest	50,021	4,858	1,876	43,287	72,453	31,999	4,586	5,792	5,375	13,471	11,230	38
Contributions	1,339	125	508	706	2,452	156	632	658	146	136	724	-
Amortization	811	292	288	231	2,057	275	463	208	179	768	164	5
Depreciation	25,750	904	6,348	18,498	191,118	50,709	28,464	24,892	23,142	36,228	27,683	203
Depletion	102	3	50	49	10	5	-	-	-	5	-	-
Advertising	24,173	1,095	5,261	17,817	56,836	12,783	9,948	8,759	5,851	10,050	9,445	51
Pension, profit-sharing, stock bonus, annuity plans	7,896	419	4,447	3,030	34,627	67	3,277	15,721	766	3,554	11,242	-
Other employee benefit plans	4,852	269	1,667	2,916	9,103	243	1,149	2,329	756	806	3,820	-
Net loss, noncapital assets	4,302	1,068	51	3,183	6,618	2,184	872	483	1,017	1,750	312	-
Other deductions	418,484	39,362	156,476	222,646	874,008	155,733	152,137	181,814	76,314	123,144	184,866	1,871
Gross profit (less loss)	610,611	30,887	325,814	253,910	2,113,662	283,157	346,487	498,469	196,962	259,862	528,725	3,420
Net income (less deficit)[1]	112,919	25,412	39,213	48,294	177,976	[3]7,379	37,294	80,315	7,471	[3]5,708	65,983	12,417

[1]Excludes interest from State and local obligations which is included in interest on Government obligations and in total receipts elsewhere in the table. [2]Negative amount. [3]Deficit exceeds net income.

NOTE: Estimates are rounded and may not add to totals.
See text for explanatory statements and "Description of the Samples and Limitations of the Data."

Table 4.2—NUMBER OF RETURNS, TOTAL RECEIPTS, BUSINESS RECEIPTS, DEPRECIATION, NET INCOME, TOTAL ASSETS, AND INVENTORY, BY INDUSTRIAL DIVISION AND SIZE OF BUSINESS RECEIPTS

Industrial division and size of business receipts	Returns with and without net income								Returns with net income							
	Number of returns	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Total assets (Thousand dollars)	Inventory, end-of-year: Number of returns	Inventory, end-of-year: Amount (Thousand dollars)	Number of returns	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net income (Thousand dollars)	Total assets (Thousand dollars)	Inventory, end-of-year: Number of returns	Inventory, end-of-year: Amount (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
ALL INDUSTRIAL DIVISIONS																
Total	181,851	50,909,933	49,858,410	892,452	1,655,084	21,351,389	107,067	4,372,972	118,374	41,935,993	41,052,483	627,324	2,232,968	15,995,064	74,331	3,471,681
Under $5,000	10,966	27,059	16,954	5,416	[1]35,074	387,939	2,042	5,757	3,474	12,376	6,023	406	6,292	88,084	382	963
$5,000 under $10,000	5,579	43,621	32,985	5,550	[1]10,754	231,202	1,343	11,522	2,528	20,395	12,319	1,003	6,628	90,700	384	1,266
$10,000 under $25,000	15,430	284,412	235,827	23,136	[1]14,374	769,437	4,656	32,254	7,861	151,927	115,944	6,983	37,829	341,662	2,207	10,010
$25,000 under $50,000	20,300	801,406	711,026	38,747	14,287	903,748	9,215	74,799	11,932	480,195	402,421	18,157	70,985	541,880	4,408	25,176
$50,000 under $100,000	31,223	2,320,312	2,214,167	83,749	59,701	1,764,489	18,239	254,001	20,003	1,499,468	1,423,291	46,177	152,320	1,059,138	10,876	124,997
$100,000 under $200,000	33,940	4,966,667	4,798,117	141,113	174,927	2,795,690	24,062	467,825	24,346	3,591,795	3,440,259	90,745	263,153	1,964,066	17,189	333,075
$200,000 under $500,000	32,613	10,419,556	10,244,105	206,695	390,287	4,491,438	25,550	990,721	26,029	8,393,149	8,243,756	147,957	490,001	3,499,565	20,286	771,896
$500,000 or more	24,908	32,012,492	31,605,229	386,010	1,086,799	9,650,448	21,441	2,527,753	21,415	27,755,475	27,408,470	315,289	1,183,566	8,347,607	18,544	2,204,261
Receipts not reported	6,892	34,408	-	2,036	[1]10,715	356,998	519	8,340	786	31,213	-	607	22,194	62,362	[2]	[2]
AGRICULTURE, FORESTRY, AND FISHERIES																
Total	7,427	1,237,971	1,183,654	64,494	28,141	1,358,583	3,381	169,887	4,207	927,588	888,333	44,310	82,216	851,781	2,318	113,359
Under $5,000	954	4,258	1,768	1,456	[1]3,717	68,435	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]
$5,000 under $10,000	326	2,718	2,554	830	[1]1,742	19,163	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]
$10,000 under $25,000	790	16,026	13,732	2,928	[1]5,020	97,813	272	6,556	407	8,868	7,522	1,079	2,259	35,247	[2]	[2]
$25,000 under $50,000	1,279	53,994	47,548	5,577	[1]2,509	154,952	490	12,778	733	32,175	27,905	2,481	6,987	78,380	301	5,707
$50,000 under $100,000	1,306	104,925	95,400	9,781	5,653	251,362	816	42,240	839	66,737	60,093	5,293	12,500	144,181	460	18,255
$100,000 under $200,000	1,067	165,254	149,912	11,677	8,636	237,022	712	32,618	817	125,420	114,048	9,314	14,636	183,496	519	26,336
$200,000 under $500,000	755	252,313	243,740	12,439	21,798	218,007	498	25,828	690	229,887	223,130	10,786	24,355	185,974	491	24,093
$500,000 or more	568	636,407	629,000	19,344	6,994	264,790	369	47,294	446	461,080	454,372	15,212	19,270	199,811	329	35,455
Receipts not reported	382	2,076	-	462	[1]1,952	47,039	[2]	[2]	[2]	[2]	-	-	[2]	[2]	-	-
MINING																
Total	2,227	771,034	741,000	44,444	20,769	431,123	588	12,872	1,153	527,689	507,724	27,428	48,855	271,939	309	6,862
Under $5,000	244	714	586	125	[1]1,573	6,885	-	-	[2]	[2]	[2]	[2]	[2]	[2]	-	-
$5,000 under $10,000	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	-	[2]	[2]	-	-
$10,000 under $25,000	246	4,598	4,526	976	[1]2,406	18,482	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	-	-
$25,000 under $50,000	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	-	-
$50,000 under $100,000	299	22,567	21,668	1,457	624	20,198	[2]	[2]	271	26,571	24,463	1,396	5,863	28,798	[2]	[2]
$100,000 under $200,000	218	29,519	27,623	3,412	42	41,564	[2]	[2]								
$200,000 under $500,000	412	130,813	124,642	8,709	7,349	87,527	[2]	[2]	327	98,039	92,163	6,559	8,712	56,893	[2]	[2]
$500,000 or more	398	574,174	554,467	28,953	24,210	229,695	257	8,696	312	398,707	387,719	19,280	32,466	173,195	173	5,865
Receipts not reported	[2]	[2]	-	[2]	[2]	[2]	-	-	[2]	[2]	-	-	[2]	[2]	-	-
CONTRACT CONSTRUCTION																
Total	17,603	5,299,487	5,254,759	75,863	160,119	1,977,898	9,054	345,015	12,105	4,470,921	4,435,636	60,983	196,965	1,557,207	6,569	234,501
Under $5,000	624	1,121	1,046	239	[1]1,030	2,903	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	-	-
$5,000 under $10,000	355	2,620	2,573	157	[1]666	3,737	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	-	-
$10,000 under $25,000	1,110	20,524	19,793	990	[1]1,568	23,070	407	5,181	594	11,254	10,940	489	1,065	5,917	[2]	[2]
$25,000 under $50,000	1,546	59,259	58,470	2,099	305	39,001	816	4,734	977	36,869	36,605	1,318	3,404	20,372	490	3,120
$50,000 under $100,000	3,392	256,441	254,077	5,514	8,229	94,249	1,604	20,221	2,169	162,402	161,240	3,497	13,392	55,064	897	5,932
$100,000 under $200,000	3,309	490,268	484,637	12,281	19,081	207,521	1,957	32,085	2,548	380,251	375,388	8,440	25,218	152,011	1,547	20,595
$200,000 under $500,000	3,956	1,266,659	1,256,204	18,852	37,447	441,477	2,441	70,575	3,169	1,030,339	1,022,027	15,570	47,848	369,850	1,925	54,210
$500,000 or more	2,552	3,201,879	3,177,959	35,669	98,928	1,126,738	1,583	205,075	2,185	2,847,869	2,827,990	31,543	105,455	949,402	1,466	150,434
Receipts not reported	759	716	-	62	[1]607	39,202	[2]	[2]	[2]	[2]	-	[2]	[2]	[2]	-	-
MANUFACTURING																
Total	21,737	9,421,868	9,332,302	168,593	476,177	3,572,962	17,735	769,742	14,666	7,898,611	7,830,538	126,985	580,092	2,934,361	12,284	625,937
Under $5,000	975	2,755	1,846	272	[1]4,261	7,842	570	489	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]
$5,000 under $10,000	271	2,247	2,235	319	[1]2,715	5,513	218	973	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]
$10,000 under $25,000	955	18,436	17,970	1,293	[1]3,784	21,016	686	2,555	354	6,891	6,675	181	678	3,490	192	80
$25,000 under $50,000	1,462	57,273	56,181	1,528	[1]2,493	45,346	1,085	9,932	865	33,203	32,763	797	3,194	20,436	596	3,433
$50,000 under $100,000	2,950	220,037	219,123	6,232	168	107,738	2,303	21,902	1,813	138,942	138,563	3,510	11,552	63,325	1,381	8,439
$100,000 under $200,000	4,386	639,373	633,412	20,424	5,810	311,915	3,522	50,347	2,924	429,547	424,173	11,549	29,797	198,836	2,385	28,995
$200,000 under $500,000	5,019	1,688,785	1,676,601	34,473	68,825	684,612	4,365	133,970	3,797	1,315,990	1,305,323	23,067	89,216	516,540	3,278	89,461
$500,000 or more	5,153	6,791,603	6,724,934	103,865	417,156	2,374,951	4,904	549,473	4,563	5,971,340	5,922,271	87,732	444,158	2,128,755	4,316	495,256
Receipts not reported	566	1,359	-	187	[1]2,529	14,029	[2]	[2]	[2]	[2]	-	-	[2]	[2]	-	-
TRANSPORTATION, COMMUNICATION, ELECTRIC, GAS, AND SANITARY SERVICES																
Total	7,097	1,295,889	1,276,509	80,815	43,892	676,708	1,230	19,390	4,621	1,059,656	1,043,329	58,730	71,690	510,723	811	6,221
Under $5,000	326	683	668	571	[1]606	8,041	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]
$5,000 under $10,000	328	2,511	2,453	989	[1]1,342	6,564	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]
$10,000 under $25,000	922	19,299	16,688	2,091	2,502	31,097	166	248	650	14,523	11,925	1,026	4,015	25,364	[2]	[2]
$25,000 under $50,000	758	29,269	28,115	2,298	427	21,902	[2]	[2]	540	20,641	19,631	1,436	1,746	16,508	[2]	[2]
$50,000 under $100,000	1,411	103,022	101,366	8,195	2,399	72,387	[2]	[2]	843	61,706	60,828	4,197	7,719	36,197	[2]	[2]
$100,000 under $200,000	1,413	195,530	192,826	13,013	13,591	117,369	[2]	[2]	1,112	155,300	153,212	9,643	16,553	93,023	[2]	[2]
$200,000 under $500,000	1,009	297,242	294,632	24,014	9,323	200,419	301	3,031	817	229,530	227,806	15,324	20,571	143,751	218	1,436
$500,000 or more	550	647,384	639,761	29,367	18,768	211,718	235	6,503	464	576,035	568,980	26,731	20,411	189,698	177	3,339
Receipts not reported	380	949	-	277	[1]1,170	7,211	[2]	[2]	[2]	[2]	-	[2]	[2]	[2]	[2]	[2]

Footnotes at end of table.

Table 4.2—NUMBER OF RETURNS, TOTAL RECEIPTS, BUSINESS RECEIPTS, DEPRECIATION, NET INCOME, TOTAL ASSETS, AND INVENTORY, BY INDUSTRIAL DIVISION AND SIZE OF BUSINESS RECEIPTS--Continued

Industrial division and size of business receipts	Returns with and without net income								Returns with net income							
	Number of returns	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Total assets (Thousand dollars)	Inventory, end-of-year: Number of returns	Inventory, end-of-year: Amount (Thousand dollars)	Number of returns	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net income (Thousand dollars)	Total assets (Thousand dollars)	Inventory, end-of-year: Number of returns	Inventory, end-of-year: Amount (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
WHOLESALE AND RETAIL TRADE																
Total	72,393	27,154,692	26,792,735	241,172	622,674	8,225,325	62,192	2,965,646	49,950	22,594,422	22,278,800	187,182	779,989	6,699,997	43,925	2,416,299
Under $5,000	1,544	4,452	3,891	627	[1]3,067	13,529	708	3,710	380	1,514	1,265	27	498	2,882	[2]	[2]
$5,000 under $10,000	871	6,571	6,449	332	[1]2,943	27,388	599	8,966	299	2,396	2,291	45	246	10,001	[2]	[2]
$10,000 under $25,000	3,018	60,021	54,196	1,673	[1]2,775	77,175	1,910	14,533	1,142	26,240	21,248	365	3,635	19,000	738	4,525
$25,000 under $50,000	6,566	266,312	254,579	5,860	[1]3,005	144,453	4,861	43,280	3,305	136,369	126,909	2,656	14,094	69,260	2,090	10,491
$50,000 under $100,000	12,221	905,961	887,309	17,895	1,424	443,940	10,382	150,395	7,366	555,722	541,987	8,965	32,183	254,905	6,124	86,150
$100,000 under $200,000	16,203	2,379,760	2,342,981	34,611	62,300	963,809	14,473	330,412	11,458	1,695,299	1,665,378	24,304	90,773	689,228	10,351	241,087
$200,000 under $500,000	16,833	5,369,792	5,310,049	62,979	154,128	1,954,987	15,913	729,323	13,741	4,420,611	4,369,905	50,753	184,676	1,616,164	12,930	581,332
$500,000 or more	13,839	18,151,471	17,933,281	116,873	414,123	4,538,706	13,156	1,684,219	11,908	15,746,059	15,549,817	99,891	446,294	4,000,541	11,311	1,490,831
Receipts not reported	1,298	10,352	-	322	2,489	61,338	[2]	[2]	351	10,212	-	176	7,590	38,016	[2]	[2]
Wholesale Trade																
Total	21,068	11,835,426	11,702,078	80,000	300,620	3,155,345	15,876	974,154	15,689	10,069,190	9,951,554	65,217	343,491	2,707,919	11,987	837,988
Under $5,000	622	1,645	1,484	78	[1]824	3,492	245	1,187	218	889	775	27	319	2,105	[2]	[2]
$5,000 under $10,000	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]
$10,000 under $25,000	948	19,989	16,363	385	665	16,533	409	1,617	462	11,662	8,260	110	1,609	9,283	[2]	[2]
$25,000 under $50,000	1,678	70,399	65,516	1,396	4,023	40,051	894	6,534	1,134	47,939	43,363	941	5,840	26,916	513	1,977
$50,000 under $100,000	2,249	167,154	161,971	2,209	2,162	65,459	1,275	19,711	1,517	114,358	110,477	1,259	8,111	[1] 36,511	787	8,153
$100,000 under $200,000	3,896	563,493	553,724	7,579	21,918	241,145	2,979	56,818	2,840	415,313	407,398	5,427	28,574	167,487	2,112	38,713
$200,000 under $500,000	4,629	1,571,081	1,553,556	14,982	47,845	546,802	4,115	191,466	3,735	1,293,314	1,278,557	12,371	56,229	462,504	3,249	152,496
$500,000 or more	6,422	9,434,670	9,348,314	53,325	221,691	2,218,547	5,848	696,399	5,540	8,179,157	8,101,709	45,074	238,110	1,991,770	5,051	635,071
Receipts not reported	433	5,450	-	38	3,014	22,090	[2]	[2]	[2]	[2]	-	-	[2]	[2]	-	-
Retail Trade																
Total	50,753	15,100,391	14,876,577	158,739	310,540	4,979,182	45,907	1,968,289	33,907	12,328,425	12,134,377	119,867	422,761	3,911,586	31,665	1,558,401
Under $5,000	895	2,736	2,336	549	[1]2,276	10,005	436	2,508	[2]	[2]	[2]	-	[2]	[2]	[2]	[2]
$5,000 under $10,000	653	4,821	4,794	324	[1]3,087	26,069	516	8,620	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]
$10,000 under $25,000	2,070	40,032	37,833	1,288	[1]3,440	60,642	1,501	12,916	680	14,578	12,988	255	2,026	9,717	600	4,080
$25,000 under $50,000	4,861	194,636	188,167	4,416	[1]5,976	104,402	3,967	36,746	2,171	88,430	83,546	1,715	8,254	42,344	1,577	8,514
$50,000 under $100,000	9,837	728,193	716,047	15,563	[1]1,445	371,090	9,026	129,816	5,795	436,211	427,651	7,661	23,156	212,588	5,310	77,771
$100,000 under $200,000	12,170	1,797,023	1,770,689	26,515	40,375	703,505	11,412	271,601	8,563	1,272,516	1,250,804	18,555	61,304	509,085	8,211	201,934
$200,000 under $500,000	12,123	3,765,735	3,723,585	47,548	105,281	1,397,879	11,744	536,177	9,925	3,094,321	3,058,440	37,933	127,445	1,143,354	9,627	427,156
$500,000 or more	7,306	8,562,314	8,433,126	62,258	181,577	2,267,014	7,197	969,559	6,258	7,415,970	7,299,458	53,535	197,311	1,957,172	6,150	838,254
Receipts not reported	838	4,901	-	278	[1]469	38,576	[2]	[2]	[2]	[2]	-	[2]	[2]	[2]	[2]	[2]
FINANCE, INSURANCE, AND REAL ESTATE																
Total	21,904	1,177,335	876,574	25,750	112,919	2,404,990	[2]	[2]	13,340	949,501	690,057	16,344	169,116	1,519,038	[2]	[2]
Under $5,000	4,430	8,555	3,007	1,079	[1]14,965	262,902	-	-	1,928	4,985	2,037	141	2,594	59,015	-	-
$5,000 under $10,000	1,906	14,150	5,648	753	1,017	132,195	-	-	1,249	9,127	2,937	278	3,796	59,353	-	-
$10,000 under $25,000	4,337	71,377	39,813	3,248	8,156	367,430	[2]	[2]	2,681	44,945	21,924	1,269	18,532	215,037	[2]	[2]
$25,000 under $50,000	3,699	135,220	87,106	5,618	22,114	302,531	-	-	2,880	106,206	63,501	3,262	27,856	234,180	-	-
$50,000 under $100,000	3,107	219,504	161,466	4,789	24,478	402,213	[2]	[2]	2,391	168,745	123,799	3,014	34,590	273,433	[2]	[2]
$100,000 under $200,000	1,646	231,000	161,043	4,130	35,474	324,058	[2]	[2]	1,452	203,777	134,421	3,896	35,945	304,361	[2]	[2]
$200,000 under $500,000	741	221,744	160,079	3,035	31,475	279,312	-	-	601	191,141	125,770	2,430	33,071	226,515	-	-
$500,000 or more	216	275,785	258,412	3,043	11,774	191,819	[2]	[2]	158	230,575	215,668	2,054	12,732	147,144	[2]	[2]
Receipts not reported	1,822	-	-	55	[1]6,604	142,530	-	-	-	-	-	-	-	-	-	-
SERVICES																
Total	30,918	4,532,303	4,395,792	191,118	177,976	2,685,216	12,614	88,000	18,169	3,489,935	3,374,661	105,189	290,740	1,635,990	7,925	66,837
Under $5,000	1,734	4,163	3,974	1,042	[1]5,967	17,012	432	526	406	1,002	982	31	382	1,445	[2]	[2]
$5,000 under $10,000	1,440	12,172	10,556	2,107	[1]1,685	32,206	357	138	540	5,499	4,015	145	1,879	7,516	[2]	[2]
$10,000 under $25,000	4,052	74,131	69,109	9,937	[1]9,479	133,354	1,160	2,404	2,006	38,693	35,197	2,556	7,436	34,945	681	700
$25,000 under $50,000	4,799	192,529	172,029	15,045	[1]486	184,618	1,798	3,606	2,550	111,652	92,526	6,030	12,653	97,608	876	2,407
$50,000 under $100,000	6,510	486,266	472,169	29,862	16,991	371,883	2,886	10,527	4,392	330,332	322,549	16,896	37,724	214,478	1,849	5,793
$100,000 under $200,000	5,671	832,662	802,382	41,518	28,865	591,809	3,150	19,562	3,927	587,211	560,100	22,961	45,920	328,245	2,223	14,724
$200,000 under $500,000	3,888	1,192,208	1,178,158	42,194	59,942	625,097	1,868	25,524	2,887	857,612	877,632	23,446	81,552	383,878	1,335	20,422
$500,000 or more	1,632	1,733,789	1,687,415	48,896	94,846	712,031	909	25,666	1,379	1,323,810	1,481,653	32,946	102,780	559,061	745	22,714
Receipts not reported	1,192	4,383	-	517	[1]5,071	17,206	[2]	[2]	[2]	[2]	-	[2]	[2]	[2]	-	-

[1]Deficit exceeds net income.
[2]Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.
NOTE: Estimates are rounded and may not add to totals.
Not shown separately, but included in the appropriate totals, are data for the industry classifications "Wholesale and retail trade not allocable" and "Nature of business not allocable."
See text for explanatory statements and "Description of the Samples and Limitations of the Data."
For "Finance, insurance, and real estate," data are distributed by size of "Total receipts" rather than "Business receipts."

Table 4.3—NUMBER OF RETURNS, BUSINESS RECEIPTS, NET INCOME, AND EMPLOYEE BENEFIT PLANS DEDUCTION, BY SELECTED INDUSTRIES

Selected industry	Returns with and without net income							Returns with net income						
		Returns with employee benefit plans deduction							Returns with employee benefit plans deduction					
					Employee benefit plans deduction							Employee benefit plans deduction		
	Total number of returns	Number of returns	Business receipts (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Total (Thousand dollars)	Pension, profit-sharing, stock bonus, annuity plans (Thousand dollars)	Other plans (Thousand dollars)	Total number of returns	Number of returns	Business receipts (Thousand dollars)	Net income (Thousand dollars)	Total (Thousand dollars)	Pension, profit-sharing, stock bonus, annuity plans (Thousand dollars)	Other plans (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
All industries	181,851	36,303	20,867,518	898,982	222,332	131,611	90,721	118,374	28,682	18,418,949	979,488	193,786	114,890	78,896
Agriculture, forestry, and fisheries	7,427	343	237,183	7,338	2,466	1,609	857	4,207	307	158,757	10,384	1,637	1,008	629
Mining	2,227	362	223,901	1,177	3,423	249	3,174	1,153	225	119,582	4,806	2,817	249	2,568
Contract construction	17,603	4,481	2,754,782	84,293	39,492	13,840	25,652	12,105	3,553	2,457,391	96,100	35,656	11,941	23,715
Special trade contractors	10,099	2,992	1,257,863	38,189	22,671	8,671	14,000	7,272	2,286	1,108,348	47,972	20,284	7,887	12,397
Other construction	7,504	1,489	1,496,919	46,104	16,821	5,169	11,652	4,833	1,267	1,349,043	48,128	15,372	4,054	11,318
Manufacturing	21,737	7,588	5,482,518	363,653	60,299	34,809	25,490	14,666	6,115	4,991,410	387,742	55,424	32,837	22,587
Food and kindred products	2,536	975	1,397,535	39,313	6,934	4,417	2,517	1,692	757	1,235,144	42,723	6,252	4,247	2,005
Apparel and other fabricated textile products	2,878	1,361	1,000,411	59,658	13,423	4,603	8,820	2,041	1,091	961,767	61,475	12,524	4,516	8,008
Lumber and wood products, except furniture	1,308	233	127,674	1,647	1,380	391	989	677	178	76,477	6,428	1,018	363	655
Printing, publishing, and allied industries	2,769	817	497,849	55,133	8,329	6,359	1,970	1,980	707	443,470	57,126	7,765	5,971	1,794
Fabricated metal products, except machinery and transportation equipment	2,354	837	468,572	49,052	6,400	4,168	2,232	1,759	674	432,482	50,815	6,222	4,168	2,054
Machinery, except electric	1,969	612	307,553	33,140	5,500	3,655	1,845	1,479	557	301,403	33,197	5,123	3,292	1,831
Other manufacturing	7,923	2,753	1,682,924	125,710	18,333	11,216	7,117	5,038	2,151	1,540,667	135,978	16,520	10,280	6,240
Transportation, communication, electric, gas, and sanitary services	7,097	1,356	578,810	25,775	8,640	3,693	4,947	4,621	1,083	545,609	27,849	7,753	3,125	4,628
Transportation	5,707	1,190	550,177	21,554	8,360	3,552	4,808	3,664	944	517,731	23,590	7,480	2,984	4,496
Communication, electric, gas, and sanitary services	1,390	166	28,633	4,221	280	141	139	957	139	27,878	4,259	273	141	132
Wholesale and retail trade	72,393	13,851	9,358,962	273,370	51,534	34,888	16,646	49,950	11,124	8,237,448	293,034	44,615	31,335	13,280
Wholesale trade	21,068	5,561	5,137,214	153,587	29,061	21,264	7,797	15,689	4,446	4,455,577	161,484	24,632	18,591	6,041
Groceries and related products	2,759	880	1,251,141	19,918	3,899	2,245	1,654	2,079	718	1,146,894	21,268	3,408	2,170	1,238
Electrical goods	1,019	194	195,809	8,184	924	706	218	802	140	187,396	8,398	900	706	194
Machinery, equipment, and supplies	2,181	523	508,597	23,800	4,953	4,359	594	1,745	442	464,190	24,336	4,092	3,565	527
Other wholesale trade	15,109	3,964	3,181,667	101,685	19,285	13,954	5,331	11,063	3,146	2,657,097	107,482	16,232	12,150	4,082
Retail trade	50,753	8,207	4,147,569	110,625	20,854	12,197	8,657	33,907	6,623	3,715,502	122,299	18,400	11,324	7,076
Building materials, hardware, and farm equipment	5,777	1,176	553,333	17,444	2,855	1,562	1,293	3,980	850	454,844	21,937	2,527	1,535	992
General merchandise stores	2,881	301	176,215	7,875	884	673	211	1,607	220	169,311	8,376	863	664	199
Food stores	4,085	845	534,449	8,943	2,414	991	1,423	2,318	653	487,995	10,089	2,001	923	1,078
Automotive dealers and gasoline service stations	7,452	1,175	1,367,378	16,523	3,327	1,574	1,753	5,106	1,036	1,268,504	17,127	3,080	1,500	1,580
Apparel and accessory stores	5,224	705	227,142	9,795	1,187	750	437	3,576	650	218,606	9,949	1,171	750	421
Furniture, home furnishings, and equipment stores	5,597	1,226	452,147	17,028	2,904	1,795	1,109	4,079	1,009	409,220	18,029	2,600	1,605	995
Eating and drinking places	7,758	792	227,142	9,379	2,581	1,532	1,049	4,369	574	174,457	11,018	1,770	1,126	644
Drug stores and proprietary stores	3,718	571	156,407	4,651	1,084	628	456	2,821	408	130,395	5,273	870	540	330
Other retail trade	8,261	1,416	453,356	18,987	3,618	2,692	926	6,051	1,223	402,170	20,501	3,518	2,681	837
Wholesale and retail trade not allocable	572	83	74,179	9,158	1,619	1,427	192	354	55	66,369	9,251	1,583	1,420	163
Finance, insurance, and real estate	21,904	2,622	396,896	36,380	12,748	7,896	4,852	13,340	1,999	351,027	39,350	11,580	7,472	4,108
Finance	3,623	197	55,149	3,314	688	419	269	1,940	142	51,171	4,841	554	365	189
Insurance	6,008	1,466	235,665	17,823	6,114	4,447	1,667	4,676	1,142	200,414	18,350	5,399	4,241	1,158
Real estate	12,273	959	106,082	15,243	5,946	3,030	2,916	6,724	715	99,442	16,159	5,627	2,866	2,761
Services	30,918	5,700	1,834,466	106,996	43,730	34,627	9,103	18,169	4,276	1,557,725	120,223	34,304	26,923	7,381
Hotels, rooming houses, camps, and other lodging places	3,133	131	51,244	[1]202	310	67	243	1,526	62	22,567	2,172	148	46	102
Personal services	5,537	814	237,841	12,613	4,426	3,277	1,149	3,659	679	219,586	13,201	4,258	3,277	981
Business services	7,486	1,737	745,822	53,775	18,050	15,721	2,329	4,643	1,385	678,999	56,245	14,728	12,891	1,837
Automobile parking, repair, and services	3,319	789	137,933	5,382	1,522	766	756	1,798	545	95,772	6,648	1,050	551	499
Amusement and recreation services	4,704	464	99,476	894	4,360	3,554	806	2,040	219	43,918	3,954	1,420	1,010	410
Other services	6,739	1,765	562,150	34,534	15,062	11,242	3,820	4,503	1,386	496,883	38,003	12,700	9,148	3,552

[1]Deficit exceeds net income.

NOTE: Estimates are rounded and may not add to totals.
Not shown separately, but included in the appropriate totals, are data for the industrial classification "Nature of business not allocable."
See text for explanatory statements and "Description of the Samples and Limitations of the Data."

Table 4.4—BALANCE SHEET AND INCOME STATEMENT ITEMS, BY INDUSTRIAL DIVISION AND SIZE OF TOTAL ASSETS

Item	Total	Size of total assets: Zero assets	$1 under $25,000	$25,000 under $50,000	$50,000 under $100,000	$100,000 under $250,000	$250,000 under $500,000	$500,000 under $1,000,000	$1,000,000 under $5,000,000	$5,000,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
ALL INDUSTRIAL DIVISIONS										
Number of returns	181,851	4,618	52,944	32,742	35,393	35,420	13,439	5,542	1,712	41
Number of shareholders	494,037	10,352	117,175	81,963	97,830	107,228	47,371	24,103	7,854	161
	(Thousand dollars)									
Total assets	21,351,389	-	574,103	1,208,989	2,534,072	5,612,029	4,625,851	3,807,659	2,604,863	383,823
Cash	2,284,696	-	110,880	182,585	331,012	627,020	472,644	318,021	206,339	36,195
Notes and accounts receivable	5,045,553	-	102,564	247,525	531,496	1,324,752	1,192,919	926,330	647,362	72,605
Less: Allowance for bad debts	85,301	-	2,121	4,089	9,362	26,522	17,745	15,440	9,460	562
Inventories	4,372,972	-	84,428	239,001	542,030	1,222,447	1,035,651	690,018	477,342	82,055
Investments in Government obligations	175,708	-	763	826	6,425	31,931	38,966	51,641	39,197	5,959
Other current assets	961,775	-	15,142	28,454	86,194	182,629	188,118	284,011	148,774	28,453
Mortgage and real estate loans	119,547	-	1,174	4,906	11,085	14,827	37,903	19,973	16,469	13,210
Other investments	698,325	-	10,334	27,940	70,734	182,286	149,207	93,667	140,638	23,519
Loans to shareholders	260,089	-	22,169	27,811	43,600	73,632	35,493	46,648	7,887	2,849
Depreciable assets	9,654,397	-	399,597	662,570	1,272,842	2,566,871	1,957,157	1,626,077	1,038,579	130,704
Less: Accumulated depreciation	4,432,584	-	235,376	337,747	624,314	1,190,088	916,742	666,251	411,203	50,863
Depletable assets	105,575	-	3,572	1,974	21,515	19,635	3,572	29,621	15,873	9,813
Less: Accumulated depletion	52,130	-	2,456	591	10,634	11,103	667	23,605	2,988	86
Land	1,519,733	-	18,512	53,325	138,999	391,572	334,439	341,220	226,530	15,136
Intangible assets	61,743	-	6,997	8,264	12,614	12,495	8,457	1,004	11,728	184
Less: Accumulated amortization	28,692	-	4,077	3,997	4,312	4,964	5,968	277	4,988	109
Other assets	689,983	-	42,001	70,232	114,148	194,609	112,447	85,001	56,784	14,761
Total liabilities	21,351,389	-	574,103	1,208,989	2,534,072	5,612,029	4,625,851	3,807,659	2,604,863	383,823
Accounts payable	3,517,291	-	106,492	214,171	401,108	917,674	738,716	665,682	413,266	60,182
Mortgages, notes, bonds payable in less than one year	2,947,045	-	57,461	116,448	284,335	671,986	639,586	614,164	483,203	79,862
Other current liabilities	1,000,946	-	42,558	62,773	112,571	239,016	180,376	180,916	156,787	25,949
Loans from shareholders	1,421,170	-	166,677	143,449	252,314	351,302	264,017	164,155	77,880	1,376
Mortgages, notes, bonds payable in one year or more	3,417,483	-	54,092	140,445	321,024	833,810	701,863	745,172	560,547	60,530
Other liabilities	736,891	-	23,796	36,625	74,940	134,225	161,965	172,891	98,074	34,375
Capital stock	4,425,561	-	296,689	424,211	738,151	1,330,662	821,848	539,872	250,708	23,420
Paid-in or capital surplus	783,693	-	29,114	49,696	100,734	155,625	159,973	149,134	124,603	14,814
Retained earnings—Appropriated	86,987	-	2,499	2,834	13,041	24,535	23,284	5,785	14,809	200
Retained earnings—Unappropriated	1,924,904	-	[1]77,379	7,133	127,000	552,162	519,516	399,075	325,569	71,828
Shareholders' undistributed taxable income	1,228,615	-	[1]120,293	19,378	132,651	440,697	435,555	190,366	118,687	11,574
Less: Cost of treasury stock	139,197	-	7,603	8,174	23,797	39,665	20,848	19,553	19,270	287
Total receipts	50,909,933	269,375	2,726,483	3,659,390	6,970,217	14,187,426	10,489,404	7,370,607	4,625,237	611,794
Business receipts	49,858,410	246,208	2,683,913	3,604,658	6,843,908	13,958,894	10,276,534	7,183,164	4,467,332	593,799
Dividends	7,316	89	64	166	651	1,896	1,969	884	1,303	294
Interest on Government obligations	8,867	40	88	97	322	1,575	2,275	1,713	2,507	250
Other interest	64,927	1,537	1,514	2,339	5,367	15,696	16,374	8,050	13,046	1,004
Rent	149,065	873	6,634	5,180	11,297	41,447	25,030	20,734	34,549	3,321
Royalties	8,430	13	118	172	418	1,820	2,674	2,212	866	137
Net short-term capital gain reduced by net long-term capital loss	4,267	266	166	461	250	1,988	129	249	294	464
Net long-term capital gain reduced by net short-term capital loss	151,473	14,360	10,815	6,609	11,608	22,011	26,612	16,102	37,465	5,891
Net gain, noncapital assets	214,994	3,179	6,836	10,998	36,128	38,790	35,648	58,562	23,053	1,800
Other income	442,184	2,810	16,335	28,710	60,268	103,309	102,159	78,937	44,822	4,834
Total deductions	49,252,616	278,237	2,691,559	3,578,928	6,778,205	13,754,341	10,059,873	7,108,340	4,426,045	577,088
Cost of sales and operations	36,378,651	192,207	1,560,867	2,294,361	4,621,556	10,290,963	7,771,513	5,584,351	3,564,235	498,598
Compensation of officers	2,561,763	13,468	339,949	327,719	492,694	706,135	384,005	208,907	84,674	4,212
Repairs	243,552	1,441	16,256	22,395	34,279	61,785	50,216	35,149	20,488	1,543
Bad debts	116,548	2,160	4,372	6,007	14,568	38,269	21,548	20,156	8,340	1,128
Rents	762,155	6,593	100,764	100,102	160,222	191,447	111,111	49,936	39,404	2,576
Taxes	1,057,297	4,926	65,074	84,486	260,530	245,340	176,210	130,408	83,499	6,824
Interest	361,294	3,140	9,694	16,413	38,071	86,586	74,305	72,555	54,464	6,066
Contributions	17,045	131	493	1,104	2,069	4,211	3,569	2,567	2,559	342
Amortization	7,942	54	1,058	1,276	1,760	1,069	434	1,481	805	5
Depreciation	892,452	3,327	48,632	70,150	122,272	232,580	170,871	145,897	90,025	8,698
Depletion	18,364	4	50	205	835	5,493	1,931	3,124	2,494	4,228
Advertising	365,170	3,518	27,725	39,176	54,906	101,359	60,798	42,422	30,778	4,488
Pension, profit-sharing, stock bonus, annuity plans	131,611	137	8,211	8,174	19,063	31,659	29,542	19,748	13,500	1,577
Other employee benefit plans	90,721	665	4,224	6,107	13,526	24,594	13,794	17,574	9,676	561
Net loss, noncapital assets	27,991	8,095	4,243	868	3,765	5,299	964	3,383	1,345	29
Other deductions	6,220,060	38,371	499,947	600,385	938,089	1,727,552	1,189,062	770,682	419,759	36,213
Gross profit (less loss)	13,479,759	54,001	1,123,046	1,310,297	2,222,352	3,667,931	2,505,021	1,598,813	903,097	95,201
Net income (less deficit)[2]	1,655,084	[3]8,862	34,907	80,462	191,993	433,054	428,720	262,090	198,129	34,591

Footnotes at end of table.

Table 4.4—BALANCE SHEET AND INCOME STATEMENT ITEMS, BY INDUSTRIAL DIVISION AND SIZE OF TOTAL ASSETS—Continued

Item	Total	Size of total assets: Zero assets	$1 under $25,000	$25,000 under $50,000	$50,000 under $100,000	$100,000 under $250,000	$250,000 under $500,000	$500,000 under $1,000,000	$1,000,000 under $5,000,000	$5,000,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
AGRICULTURE, FORESTRY AND FISHERIES										
Number of returns	7,427	(4)	1,009	1,140	1,489	2,172	977	463	93	3
Number of shareholders	25,560	(4)	2,460	3,094	5,171	8,106	3,854	2,290	460	17
	(Thousand dollars)									
Total assets	1,358,583	-	12,302	41,677	111,560	342,099	375,943	311,166	145,849	17,987
Cash	77,689	-	2,113	3,204	7,268	28,324	21,612	7,641	6,931	596
Notes and accounts receivable	133,689	-	790	4,660	8,398	19,333	49,221	33,884	16,102	1,301
Less: Allowance for bad debts	418	-	-	15	206	85	52	30	30	-
Inventories	169,887	-	57	1,983	12,740	44,548	39,836	39,247	26,868	4,608
Investments in Government obligations	10,334	-	-	-	431	3,943	4,865	-	1,095	-
Other current assets	17,467	-	105	141	682	5,182	1,062	8,292	1,993	10
Mortgage and real estate loans	7,897	-	-	-	511	1	1,525	2,432	3,428	-
Other investments	43,255	-	132	2,833	3,115	6,264	16,121	8,528	6,184	78
Loans to shareholders	30,868	-	234	1,462	1,686	5,608	10,954	9,577	1,347	-
Depreciable assets	719,944	-	14,603	33,632	80,198	212,156	180,640	138,595	49,922	10,191
Less: Accumulated depreciation	319,555	-	7,690	15,736	32,997	94,266	82,051	64,485	20,344	1,981
Depletable assets	42,128	-	141	645	2,282	13,660	-	24,655	745	-
Less: Accumulated depletion	31,813	-	6	6	574	10,370	-	20,850	7	-
Land	418,362	-	1,403	7,462	23,167	97,498	127,519	111,654	46,651	3,003
Intangible assets	1,728	-	96	178	218	248	128	183	677	-
Less: Accumulated amortization	461	-	49	64	76	137	58	27	50	-
Other assets	37,582	-	373	1,298	4,717	10,192	4,621	11,870	4,337	17
Total liabilities	1,358,583	-	12,302	41,677	111,560	342,099	375,943	311,166	145,849	17,98
Accounts payable	70,121	-	738	3,059	4,971	19,482	15,422	18,976	7,066	40
Mortgages, notes, bonds payable in less than one year	222,436	-	2,310	4,705	13,153	38,059	69,803	45,782	40,850	7,77
Other current liabilities	24,498	-	598	684	785	8,200	8,844	2,982	2,229	17
Loans from shareholders	133,661	-	3,561	5,003	19,310	27,434	29,901	37,401	10,001	1,05
Mortgages, notes, bonds payable in one year or more	315,142	-	746	5,138	22,009	57,152	65,501	118,416	39,504	6,67
Other liabilities	41,512	-	143	348	2,610	5,321	13,459	9,750	9,871	1
Capital stock	457,673	-	8,084	20,749	60,586	159,538	110,688	76,164	21,104	76
Paid-in or capital surplus	55,562	-	3,246	1,383	2,865	[1]17,019	34,807	13,197	14,881	2,20
Retained earnings—Appropriated	2,355	-	-	28	80	208	398	158	1,483	-
Retained earnings—Unappropriated	16,598	-	[1]1,286	[1]496	[1]12,693	30,020	[1]4,182	4,414	2,199	[1]1,37
Shareholders' undistributed taxable income	24,578	-	[1]5,703	1,076	[1]2,116	14,885	31,302	[1]12,278	[1]2,898	31
Less: Cost of treasury stock	5,553	-	135	-	-	1,181	-	3,796	441	-
Total receipts	1,237,971	(4)	29,775	66,615	113,273	438,720	269,110	196,438	106,147	16,29
Business receipts	1,183,654	(4)	29,071	64,067	110,405	425,611	253,437	185,122	98,393	16,11
Dividends	462	-	5	29	8	149	204	10	57	-
Interest on Government obligations	443	-	17	-	9	167	194	13	43	-
Other interest	3,927	-	90	133	279	416	2,267	205	515	-
Rent	4,076	-	27	496	250	745	974	865	696	-
Royalties	539	-	10	-	37	423	6	37	26	-
Net short-term capital gain reduced by net long-term capital loss	170	-	-	-	-	42	1	-	127	-
Net long-term capital gain reduced by net short-term capital loss	24,717	(4)	117	238	1,221	5,444	6,063	7,023	4,443	-
Net gain, noncapital assets	2,243	-	369	15	29	85	1,502	59	182	-
Other income	17,740	(4)	69	1,637	1,035	5,638	4,462	3,104	1,665	1
Total deductions	1,209,618	(4)	29,820	64,540	113,534	422,421	255,217	196,290	107,252	17,2
Cost of sales and operations	816,834	(4)	16,584	43,445	79,535	315,952	158,127	108,511	78,470	14,4
Compensation of officers	46,523	-	2,563	3,481	4,503	16,499	10,418	7,235	1,739	-
Repairs	28,603	-	1,407	1,416	2,332	6,710	9,092	5,642	1,861	1
Bad debts	1,417	(4)	21	64	25	349	57	877	15	-
Rents	25,432	(4)	940	1,912	3,072	7,171	7,569	2,796	1,880	-
Taxes	27,384	(4)	937	2,364	2,192	8,060	6,137	5,485	2,031	1
Interest	27,642	-	324	617	2,034	5,162	5,916	9,318	3,700	-
Contributions	410	-	4	62	26	128	104	53	28	-
Amortization	172	-	24	14	39	58	21	8	8	-
Depreciation	64,494	(4)	1,605	2,682	6,574	18,369	17,955	11,949	4,551	-
Depletion	810	-	3	-	21	780	-	-	6	-
Advertising	3,722	-	32	642	41	629	423	1,871	83	-
Pension, profit-sharing, stock bonus, annuity plans	1,609	-	20	-	472	-	437	577	83	-
Other employee benefit plans	857	-	23	-	71	461	-	232	59	-
Net loss, noncapital assets	2,267	(4)	193	10	4	7	469	134	75	-
Other deductions	161,442	(4)	5,140	7,831	12,593	42,086	38,492	41,602	12,663	-
Gross profit (less loss)	366,820	(4)	12,487	20,622	30,870	109,659	95,310	76,611	19,923	1,
Net income (less deficit)[2]	28,141	(4)	[3]62	2,075	[3]261	16,299	13,699	148	[3]1,106	[3]

Footnotes at end of table.

Table 4.4—BALANCE SHEET AND INCOME STATEMENT ITEMS, BY INDUSTRIAL DIVISION AND SIZE OF TOTAL ASSETS—Continued

Item	Total	Size of total assets								
		Zero assets	$1 under $25,000	$25,000 under $50,000	$50,000 under $100,000	$100,000 under $250,000	$250,000 under $500,000	$500,000 under $1,000,000	$1,000,000 under $5,000,000	$5,000,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
MINING										
Number of returns	2,227	(4)	462	(4)	569	408	352	136	53	2
Number of shareholders	7,799	(4)	1,634	(4)	1,894	1,333	1,244	597	195	5
	(Thousand dollars)									
Total assets	431,123	-	5,631	(4)	40,659	75,028	128,488	89,077	71,539	13,152
Cash	47,826	-	477	(4)	8,705	7,570	9,221	16,095	3,393	36
Notes and accounts receivable	89,880	-	733	(4)	10,305	9,140	32,188	14,319	19,987	2,345
Less: Allowance for bad debts	541	-	-	(4)	79	185	216	-	41	-
Inventories	12,872	-	82	(4)	918	1,432	1,943	5,077	3,146	-
Investments in Government obligations	5,675	-	-	(4)	-	-	-	4,542	987	9
Other current assets	4,684	-	690	(4)	239	922	1,026	1,140	620	-
Mortgage and real estate loans	6,529	-	-	-	-	-	6,454	-	75	-
Other investments	21,715	-	93	(4)	1,335	3,788	12,655	19	3,014	781
Loans to shareholders	2,886	-	348	-	327	486	118	58	14	1,535
Depreciable assets	387,360	-	7,330	(4)	32,001	81,268	110,750	80,322	59,236	8,364
Less: Accumulated depreciation	201,897	-	5,049	(4)	21,603	41,853	56,900	37,177	30,774	3,772
Depletable assets	31,279	-	318	(4)	12,486	3,414	1,587	1,784	7,334	3,732
Less: Accumulated depletion	10,134	-	31	(4)	7,862	-	525	533	971	86
Land	19,839	-	92	(4)	2,835	5,063	6,298	1,278	4,233	8
Intangible assets	529	-	225	(4)	19	36	38	8	185	-
Less: Accumulated amortization	146	-	58	(4)	7	30	34	5	4	-
Other assets	12,767	-	381	(4)	1,040	3,977	3,885	2,150	1,105	200
Total liabilities	431,123	-	5,631	(4)	40,659	75,028	128,488	89,077	71,539	13,152
Accounts payable	69,029	-	1,693	(4)	7,848	4,353	20,777	17,771	12,632	2,601
Mortgages, notes, bonds payable in less than one year	69,986	-	1,239	(4)	2,816	5,666	19,771	27,567	5,537	6,804
Other current liabilities	16,731	-	613	(4)	1,275	862	2,918	5,216	5,416	353
Loans from shareholders	37,063	-	13,466	(4)	4,305	7,907	8,159	474	839	-
Mortgages, notes, bonds payable in one year or more	59,836	-	179	(4)	2,203	18,539	11,342	3,992	22,492	-
Other liabilities	20,416	-	2,843	(4)	10	153	14,671	1,299	1,252	-
Capital stock	82,156	-	10,396	(4)	11,927	20,767	14,487	13,843	6,773	1,505
Paid-in or capital surplus	36,868	-	[1]55	(4)	9,509	154	20,700	1,095	4,207	867
Retained earnings—Appropriated	4,680	-	884	-	-	-	3,186	-	610	-
Retained earnings—Unappropriated	15,334	-	[1]23,401	(4)	[1]3,442	11,672	3,862	13,852	12,595	76
Shareholders' undistributed taxable income	25,636	-	[1]2,226	(4)	4,343	5,157	10,255	3,968	3,821	946
Less: Cost of treasury stock	6,612	-	-	-	135	202	1,640	-	4,635	-
Total receipts	771,034	(4)	13,363	(4)	54,980	96,920	257,456	186,894	132,879	9,565
Business receipts	741,000	(4)	12,914	(4)	53,169	91,516	251,120	180,619	126,851	5,970
Dividends	193	-	-	-	-	16	112	7	58	-
Interest on Government obligations	100	-	-	-	-	-	-	38	62	-
Other interest	1,165	-	-	(4)	27	49	627	115	227	59
Rent	1,819	-	100	-	3	1,266	213	-	168	69
Royalties	4,311	-	-	-	-	548	1,506	1,870	310	77
Net short-term capital gain reduced by net long-term capital loss	678	-	-	-	-	156	-	44	14	464
Net long-term capital gain reduced by net short-term capital loss	7,622	-	290	-	126	1,507	3,188	36	576	1,899
Net gain, noncapital assets	766	(4)	-	(4)	-	167	125	23	233	179
Other income	13,380	(4)	59	(4)	1,655	1,695	565	4,142	4,380	848
Total deductions	750,220	(4)	16,408	(4)	49,582	94,027	253,111	174,789	134,285	8,649
Cost of sales and operations	563,624	(4)	9,611	(4)	29,160	60,284	200,322	134,762	107,918	6,453
Compensation of officers	24,614	-	1,266	(4)	4,150	4,367	6,018	6,345	1,921	25
Repairs	7,831	(4)	185	(4)	1,283	1,438	1,818	2,383	353	11
Bad debts	1,511	-	555	-	81	340	282	171	82	-
Rents	2,803	(4)	98	(4)	721	334	404	285	763	124
Taxes	17,725	(4)	450	(4)	1,100	2,936	7,883	2,265	2,805	140
Interest	7,911	(4)	51	(4)	454	1,436	1,817	2,179	1,448	436
Contributions	100	-	-	-	9	3	18	56	13	1
Amortization	46	-	14	(4)	4	9	9	2	-	2
Depreciation	44,444	-	1,088	(4)	2,215	8,852	13,017	11,700	6,335	728
Depletion	11,354	-	31	(4)	732	4,351	1,904	2,396	1,654	220
Advertising	956	-	42	(4)	397	148	297	26	25	-
Pension, profit-sharing, stock bonus, annuity plans	249	-	-	(4)	-	44	-	-	160	-
Other employee benefit plans	3,174	-	31	-	-	2,015	388	53	686	1
Net loss, noncapital assets	602	-	376	(4)	-	55	52	43	19	-
Other deductions	63,276	(4)	2,610	(4)	9,276	7,415	18,882	12,123	10,103	508
Gross profit (less loss)	177,376	(4)	[3]3,303	(4)	24,009	31,232	50,798	45,857	18,933	[5]483
Net income (less deficit)[2]	20,769	(4)	[3]3,045	(4)	5,398	2,893	4,345	12,082	[3]1,428	916

Footnotes at end of table.

Table 4.4—BALANCE SHEET AND INCOME STATEMENT ITEMS, BY INDUSTRIAL DIVISION AND SIZE OF TOTAL ASSETS—Continued

Item	Total	Size of total assets: Zero assets	$1 under $25,000	$25,000 under $50,000	$50,000 under $100,000	$100,000 under $250,000	$250,000 under $500,000	$500,000 under $1,000,000	$1,000,000 under $5,000,000	$5,000,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
CONTRACT CONSTRUCTION										
Number of returns	17,603	543	5,906	3,067	3,224	3,035	1,195	435	186	12
Number of shareholders	41,853	1,151	11,829	6,654	8,450	8,047	3,401	1,601	674	46
	(Thousand dollars)									
Total assets	1,977,898	-	59,763	111,209	231,422	464,820	415,124	302,652	294,644	98,264
Cash	246,352	-	10,791	20,602	28,425	65,356	44,048	45,725	26,227	5,178
Notes and accounts receivable	717,799	-	18,228	35,115	70,055	153,134	174,176	130,560	108,756	27,775
Less: Allowance for bad debts	5,251	-	111	456	1,274	1,787	946	312	321	44
Inventories	345,015	-	6,086	13,509	29,846	78,729	77,564	47,883	74,773	16,625
Investments in Government obligations	10,118	-	5	-	944	1,294	-	2,672	3,854	1,349
Other current assets	111,207	-	1,470	4,919	17,281	14,943	15,650	13,150	23,695	20,099
Mortgage and real estate loans	19,040	-	-	818	1,195	472	1,952	10,976	3,544	83
Other investments	50,459	-	205	1,878	4,217	19,143	4,775	3,756	9,972	6,513
Loans to shareholders	18,517	-	3,100	2,669	5,306	4,825	807	263	758	789
Depreciable assets	672,736	-	38,693	51,364	113,132	181,525	129,403	80,363	59,552	18,704
Less: Accumulated depreciation	342,520	-	22,836	26,703	55,596	87,664	61,154	44,428	32,706	11,433
Depletable assets	183	-	-	-	21	119	-	-	41	2
Less: Accumulated depletion	23	-	-	-	21	-	-	-	2	-
Land	75,504	-	1,414	3,774	12,537	17,061	23,031	6,355	9,201	2,131
Intangible assets	1,370	-	330	245	238	456	54	23	24	-
Less: Accumulated amortization	632	-	160	93	114	230	3	15	17	-
Other assets	58,024	-	2,548	3,568	5,230	17,444	5,767	5,681	7,293	10,493
Total liabilities	1,977,898	-	59,763	111,209	231,422	464,820	415,124	302,652	294,644	98,264
Accounts payable	499,169	-	15,223	17,168	40,864	87,868	108,275	105,694	88,039	36,038
Mortgages, notes, bonds payable in less than one year	261,890	-	6,956	13,634	32,299	67,151	65,077	26,673	46,457	3,643
Other current liabilities	158,287	-	4,646	7,880	11,513	25,480	28,333	41,506	22,822	16,107
Loans from shareholders	77,457	-	6,386	14,791	14,158	23,150	13,495	1,703	3,671	103
Mortgages, notes, bonds payable in one year or more	218,042	-	4,113	11,542	26,957	59,244	51,203	21,216	39,264	4,503
Other liabilities	123,470	-	3,066	3,306	9,506	22,192	14,123	12,905	31,936	26,436
Capital stock	292,727	-	26,198	28,947	50,853	71,530	52,696	44,565	16,236	1,702
Paid-in or capital surplus	36,108	-	1,980	4,403	6,397	9,893	5,953	4,405	1,921	1,156
Retained earnings—Appropriated	4,447	-	331	168	216	3,645	1	60	26	-
Retained earnings—Unappropriated	144,695	-	[1]3,192	4,307	14,926	38,757	32,792	19,297	30,514	7,294
Shareholders' undistributed taxable income	167,586	-	[1]4,629	5,724	23,740	56,382	45,031	24,628	15,141	1,569
Less: Cost of treasury stock	5,980	-	1,315	661	7	472	1,855	-	1,383	287
Total receipts	5,299,487	21,582	368,627	426,516	731,521	1,336,329	975,868	788,034	528,390	122,620
Business receipts	5,254,759	21,255	366,830	423,940	726,342	1,328,764	965,933	781,462	519,322	120,911
Dividends	227	-	3	-	15	28	91	1	81	8
Interest on Government obligations	507	-	4	-	11	40	-	242	149	61
Other interest	4,146	2	56	146	273	810	779	658	1,292	130
Rent	10,790	16	20	247	1,097	2,890	2,625	2,334	1,122	439
Royalties	158	-	-	-	-	92	-	-	66	-
Net short-term capital gain reduced by net long-term capital loss	205	18	-	-	-	162	-	-	25	-
Net long-term capital gain reduced by net short-term capital loss	5,496	122	676	147	1,793	138	149	699	1,470	302
Net gain, noncapital assets	3,621	61	284	1,192	166	416	1,113	5	213	171
Other income	19,578	108	754	844	1,824	2,989	5,178	2,633	4,650	598
Total deductions	5,139,325	21,744	363,399	418,467	706,970	1,291,404	945,611	763,069	508,116	120,545
Cost of sales and operations	4,214,391	17,262	258,404	321,134	549,556	1,041,818	793,187	679,858	443,871	109,301
Compensation of officers	265,703	827	38,186	32,995	52,718	69,249	39,061	19,186	12,036	1,445
Repairs	28,142	49	2,069	2,365	4,358	6,879	6,569	3,253	2,266	334
Bad debts	9,548	527	365	493	1,664	3,309	1,736	484	364	606
Rents	31,123	314	4,334	2,759	4,597	8,577	5,343	2,892	2,165	142
Taxes	102,985	593	8,179	10,161	16,010	26,013	19,508	13,516	7,677	1,328
Interest	25,860	99	1,236	1,758	3,119	6,855	5,899	2,225	4,173	496
Contributions	1,257	1	32	63	138	288	378	92	215	50
Amortization	213	2	83	38	41	38	9	1	1	-
Depreciation	75,863	151	5,393	7,178	12,926	19,737	15,543	6,457	6,665	1,813
Depletion	115	-	5	2	11	-	3	-	70	24
Advertising	13,913	33	2,297	1,619	2,325	4,141	2,081	495	840	82
Pension, profit-sharing, stock bonus, annuity plans	13,840	-	345	911	1,278	3,826	3,309	1,254	2,142	775
Other employee benefit plans	25,652	112	632	2,202	3,216	6,426	3,030	6,385	3,602	47
Net loss, noncapital assets	879	18	24	31	167	275	157	131	68	8
Other deductions	329,841	1,756	41,815	34,758	54,846	93,973	49,798	26,840	21,961	4,094
Gross profit (less loss)	1,040,368	3,993	108,426	102,806	176,786	286,946	172,746	101,604	75,451	11,610
Net income (less deficit)[2]	160,119	[3]162	5,228	8,049	24,540	44,925	30,257	24,965	20,271	2,046

Footnotes at end of table.

Table 4.4—BALANCE SHEET AND INCOME STATEMENT ITEMS, BY INDUSTRIAL DIVISION AND SIZE OF TOTAL ASSETS—Continued

Item	Total	Size of total assets								
		Zero assets	$1 under $25,000	$25,000 under $50,000	$50,000 under $100,000	$100,000 under $250,000	$250,000 under $500,000	$500,000 under $1,000,000	$1,000,000 under $5,000,000	$5,000,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
MANUFACTURING										
Number of returns	21,737	408	4,930	3,464	4,087	4,979	2,301	1,194	367	7
Number of shareholders	63,322	895	10,939	8,659	10,815	15,912	8,718	5,516	1,836	32
	(Thousand dollars)									
Total assets	3,572,962	-	56,888	131,480	292,169	810,042	796,300	862,519	561,347	62,217
Cash	468,378	-	9,957	19,258	45,984	97,866	107,506	86,188	83,591	18,028
Notes and accounts receivable	956,255	-	13,171	34,004	80,971	227,352	212,152	221,827	156,465	10,313
Less: Allowance for bad debts	19,680	-	199	510	1,606	8,274	2,321	3,701	2,855	214
Inventories	769,742	-	8,122	21,962	54,618	169,877	183,387	193,870	124,692	13,214
Investments in Government obligations	60,536	-	212	38	193	4,761	9,362	28,309	14,768	2,893
Other current assets	61,689	-	1,226	1,030	3,851	13,934	9,010	26,591	5,687	360
Mortgage and real estate loans	2,873	-	-	-	774	1,487	279	12	78	243
Other investments	114,549	-	1,377	2,168	7,113	35,291	30,936	13,077	24,020	567
Loans to shareholders	32,760	-	2,884	2,064	5,354	12,241	2,974	6,243	986	14
Depreciable assets	1,824,040	-	36,409	80,337	168,186	439,732	432,574	406,090	241,397	19,315
Less: Accumulated depreciation	908,027	-	20,235	41,248	88,756	221,422	229,734	178,555	116,173	11,904
Depletable assets	16,229	-	188	-	215	126	-	3,179	6,442	6,079
Less: Accumulated depletion	4,182	-	53	-	102	80	-	2,220	1,727	-
Land	86,490	-	690	2,222	4,612	13,660	18,790	34,318	11,447	751
Intangible assets	11,663	-	330	3,845	466	3,734	2,373	357	383	175
Less: Accumulated amortization	5,118	-	128	1,967	133	600	2,015	41	129	105
Other assets	104,765	-	2,937	8,277	10,429	20,357	21,027	26,975	12,275	2,488
Total liabilities	3,572,962	-	56,888	131,480	292,169	810,042	796,300	862,519	561,347	62,217
Accounts payable	616,938	-	10,202	24,227	47,148	136,943	158,669	156,283	80,103	3,363
Mortgages, notes, bonds payable in less than one year	401,627	-	8,359	13,568	47,940	76,881	68,625	111,899	72,418	1,937
Other current liabilities	230,948	-	5,253	8,411	24,122	50,274	41,373	45,052	54,923	1,540
Loans from shareholders	169,175	-	10,775	18,316	22,420	47,486	35,484	20,392	14,302	-
Mortgages, notes, bonds payable in one year or more	360,829	-	10,720	13,390	30,574	81,863	58,287	113,014	48,846	4,135
Other liabilities	94,463	-	2,973	5,371	5,561	11,772	25,912	32,784	6,307	3,783
Capital stock	676,454	-	29,678	52,290	88,215	201,355	136,399	97,995	64,389	6,133
Paid-in or capital surplus	126,709	-	2,336	5,082	6,906	39,640	15,922	39,611	15,495	1,717
Retained earnings—Appropriated	21,347	-	79	31	1,125	4,671	5,160	-	10,081	200
Retained earnings—Unappropriated	564,830	-	[1]8,928	[1]3,569	11,694	92,485	144,578	150,251	141,207	37,112
Shareholders' undistributed taxable income	336,595	-	[1]13,651	[1]5,083	10,732	76,224	109,644	97,009	59,423	2,297
Less: Cost of treasury stock	26,953	-	908	554	4,268	9,552	3,753	1,771	6,147	-
Total receipts	9,421,868	35,427	265,161	416,818	876,940	2,271,914	2,272,833	2,000,356	1,191,915	90,504
Business receipts	9,332,302	33,774	262,522	414,960	873,287	2,257,853	2,257,261	1,973,555	1,171,052	88,038
Dividends	1,313	-	-	34	6	326	472	145	312	18
Interest on Government obligations	2,905	-	-	9	6	83	971	629	1,099	108
Other interest	8,301	-	102	166	337	2,415	1,607	1,192	2,018	464
Rent	10,277	5	36	149	423	1,850	2,592	2,709	2,485	28
Royalties	988	-	15	155	13	361	62	305	45	32
Net short-term capital gain reduced by net long-term capital loss	192	-	24	17	-	16	3	118	14	-
Net long-term capital gain reduced by net short-term capital loss	20,358	538	485	455	377	1,924	3,288	2,058	9,684	1,549
Net gain, noncapital assets	5,452	997	112	292	117	885	623	2,077	338	11
Other income	39,780	113	1,865	581	2,374	6,201	5,954	17,568	4,868	256
Total deductions	8,944,557	36,010	265,637	414,354	854,231	2,185,731	2,127,224	1,900,628	1,085,476	75,266
Cost of sales and operations	6,810,371	28,291	171,341	284,488	584,927	1,633,345	1,649,490	1,521,118	881,930	55,441
Compensation of officers	519,628	1,443	37,298	46,920	86,545	147,555	110,404	62,673	25,858	932
Repairs	50,632	50	1,134	2,045	4,505	12,812	12,477	10,820	6,715	74
Bad debts	22,227	242	465	1,014	1,095	6,360	2,862	7,820	2,284	85
Rents	106,212	679	8,235	8,548	20,239	29,296	23,096	10,481	5,354	284
Taxes	193,983	539	7,824	10,936	22,166	48,167	39,439	31,712	31,165	2,035
Interest	44,811	376	816	1,600	4,573	10,040	9,061	11,071	6,858	416
Contributions	3,919	10	65	112	240	927	1,034	787	686	58
Amortization	1,069	5	74	620	122	194	13	13	28	-
Depreciation	168,593	308	4,359	8,065	15,813	39,268	39,780	39,612	20,022	1,366
Depletion	5,429	-	-	30	-	192	24	531	676	3,976
Advertising	52,849	54	1,627	1,995	5,014	13,974	11,632	11,567	5,310	1,676
Pension, profit-sharing, stock bonus, annuity plans	34,809	-	693	1,001	4,259	8,000	10,537	4,786	4,941	592
Other employee benefit plans	25,490	371	439	833	4,717	6,559	4,790	4,089	3,350	342
Net loss, noncapital assets	4,119	11	485	132	84	391	15	2,884	117	-
Other deductions	900,416	3,631	30,782	46,015	99,932	228,651	212,570	180,664	90,182	7,989
Gross profit (less loss)	2,521,931	5,483	91,181	130,472	288,360	624,508	607,771	452,437	289,122	32,597
Net income (less deficit)[2]	476,177	[3]583	[3]476	2,464	22,709	86,165	145,073	99,692	105,910	15,223

Footnotes at end of table.

Table 4.4—BALANCE SHEET AND INCOME STATEMENT ITEMS, BY INDUSTRIAL DIVISION AND SIZE OF TOTAL ASSETS—Continued

Item	Total	Size of total assets: Zero assets	$1 under $25,000	$25,000 under $50,000	$50,000 under $100,000	$100,000 under $250,000	$250,000 under $500,000	$500,000 under $1,000,000	$1,000,000 under $5,000,000	$5,000,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
TRANSPORTATION, COMMUNICATION, ELECTRIC, GAS, AND SANITARY SERVICES										
Number of returns	7,097	(4)	2,364	1,434	1,491	1,082	352	(4)	47	-
Number of shareholders	19,229	(4)	5,615	3,329	3,875	3,842	1,189	(4)	211	-
	(Thousand dollars)									
Total assets	676,708	-	27,558	53,593	104,567	172,738	123,864	(4)	76,634	-
Cash	71,306	-	4,425	5,947	12,364	14,562	18,885	(4)	7,602	-
Notes and accounts receivable	117,227	-	3,926	6,764	24,427	26,523	23,180	(4)	14,780	-
Less: Allowance for bad debts	1,121	-	2	158	216	251	29	(4)	82	-
Inventories	19,390	-	158	894	562	3,277	8,417	(4)	1,549	-
Investments in Government obligations	6,520	-	-	-	-	2,485	1,354	-	2,681	-
Other current assets	18,377	-	407	1,112	1,381	4,279	9,105	(4)	1,326	-
Mortgage and real estate loans	748	-	-	-	-	-	-	(4)	198	-
Other investments	26,210	-	461	339	3,714	9,657	3,696	(4)	4,708	-
Loans to shareholders	5,214	-	545	1,017	733	2,612	-	-	307	-
Depreciable assets	687,387	-	32,153	57,396	87,915	172,577	115,585	(4)	62,586	-
Less: Accumulated depreciation	340,891	-	18,749	27,573	43,434	80,847	61,760	(4)	28,417	-
Depletable assets	2,900	-	-	-	2,745	-	126	-	29	-
Less: Accumulated depletion	216	-	-	-	205	-	-	-	11	-
Land	19,532	-	424	1,264	3,539	5,554	1,791	(4)	5,832	-
Intangible assets	3,687	-	797	34	1,754	859	19	(4)	213	-
Less: Accumulated amortization	1,928	-	724	6	802	305	5	(4)	81	-
Other assets	42,366	-	3,737	6,563	10,090	11,756	3,500	(4)	3,414	-
Total liabilities	676,708	-	27,558	53,593	104,567	172,738	123,864	(4)	76,634	-
Accounts payable	63,170	-	4,042	6,637	12,516	16,727	8,130	(4)	7,663	-
Mortgages, notes, bonds payable in less than one year	101,262	-	3,379	8,116	13,912	24,382	18,463	(4)	12,561	-
Other current liabilities	27,852	-	2,177	2,541	4,675	8,005	4,850	(4)	2,919	-
Loans from shareholders	53,496	-	9,195	6,310	16,170	11,598	4,119	(4)	588	-
Mortgages, notes, bonds payable in one year or more	162,770	-	2,215	10,285	16,950	37,910	29,250	(4)	17,789	-
Other liabilities	21,984	-	364	958	5,733	1,940	9,276	(4)	1,374	-
Capital stock	115,670	-	11,798	16,686	22,942	36,168	14,401	(4)	8,954	-
Paid-in or capital surplus	40,919	-	3,260	4,997	3,269	6,268	2,398	(4)	5,102	-
Retained earnings—Appropriated	3,762	-	100	445	3	588	1,507	(4)	1,113	-
Retained earnings—Unappropriated	66,200	-	[1]3,285	217	2,263	12,117	18,600	(4)	16,535	-
Shareholders' undistributed taxable income	25,252	-	[1]5,673	[1]3,319	6,215	21,110	13,978	(4)	2,050	-
Less: Cost of treasury stock	5,629	-	14	280	81	4,075	1,108	(4)	14	-
Total receipts	1,295,889	(4)	132,628	141,236	349,823	266,483	143,145	(4)	108,448	-
Business receipts	1,276,509	(4)	131,469	140,228	348,316	262,449	139,624	(4)	103,622	-
Dividends	314	-	2	2	-	-	188	-	122	-
Interest on Government obligations	683	-	-	-	2	115	63	(4)	471	-
Other interest	1,520	-	58	45	545	252	90	(4)	408	-
Rent	4,154	-	515	388	397	1,257	26	(4)	1,373	-
Royalties	136	-	-	-	19	27	-	-	90	-
Net short-term capital gain reduced by net long-term capital loss	100	-	1	-	-	-	9	(4)	4	-
Net long-term capital gain reduced by net short-term capital loss	2,014	(4)	121	60	25	378	75	(4)	1,199	-
Net gain, noncapital assets	6,463	(4)	318	207	223	637	2,806	(4)	235	-
Other income	3,996	(4)	144	306	296	1,368	264	(4)	924	-
Total deductions	1,251,593	(4)	129,810	138,540	340,797	252,205	132,178	(4)	100,994	-
Cost of sales and operations	718,629	(4)	80,619	90,410	145,452	159,381	75,175	(4)	72,568	-
Compensation of officers	75,997	(4)	15,111	13,511	14,057	18,181	9,162	(4)	2,629	-
Repairs	821	(4)	492	95	-	196	-	-	36	-
Bad debts	2,281	(4)	209	163	531	611	252	(4)	177	-
Rents	28,651	(4)	3,252	4,416	4,676	4,713	7,649	(4)	1,900	-
Taxes	177,818	(4)	4,505	5,945	132,921	14,006	6,502	(4)	5,385	-
Interest	16,283	(4)	1,430	1,049	1,849	3,559	2,472	(4)	1,536	-
Contributions	478	-	13	21	84	166	70	(4)	95	-
Amortization	488	-	54	7	139	58	4	(4)	-	-
Depreciation	80,815	(4)	6,944	7,056	10,620	20,191	9,126	(4)	5,840	-
Depletion	50	-	-	-	-	11	-	-	39	-
Advertising	7,587	(4)	1,287	633	1,860	1,565	1,308	(4)	411	-
Pension, profit-sharing, stock bonus, annuity plans	3,693	-	171	573	167	1,007	350	(4)	1,159	-
Other employee benefit plans	4,947	(4)	294	203	287	806	1,128	(4)	285	-
Net loss, noncapital assets	1,067	(4)	15	43	101	-	5	(4)	122	-
Other deductions	131,988	(4)	15,414	14,415	28,053	27,754	18,975	(4)	8,812	-
Gross profit (less loss)	557,880	(4)	50,850	49,818	202,864	103,068	64,449	(4)	31,054	-
Net income (less deficit)[2]	43,892	(4)	2,818	2,696	9,026	14,278	10,967	(4)	7,050	-

Footnotes at end of table.

Table 4.4—BALANCE SHEET AND INCOME STATEMENT ITEMS, BY INDUSTRIAL DIVISION AND SIZE OF TOTAL ASSETS—Continued

Item	Total	Size of total assets								
		Zero assets	$1 under $25,000	$25,000 under $50,000	$50,000 under $100,000	$100,000 under $250,000	$250,000 under $500,000	$500,000 under $1,000,000	$1,000,000 under $5,000,000	$5,000,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
WHOLESALE AND RETAIL TRADE										
Number of returns	72,393	1,631	16,946	14,332	15,806	15,994	5,443	1,766	467	8
Number of shareholders	187,652	3,353	34,600	33,868	41,193	45,480	19,482	7,221	2,433	22
	(Thousand dollars)									
Total assets	8,225,325	-	208,271	530,309	1,131,014	2,529,303	1,817,618	1,209,993	685,923	112,894
Cash	847,778	-	36,079	76,373	139,492	271,014	177,292	94,134	44,101	9,293
Notes and accounts receivable	2,130,620	-	31,558	96,154	222,648	641,455	516,274	375,493	220,845	26,193
Less: Allowance for bad debts	46,598	-	892	2,175	4,787	13,159	11,934	8,973	4,416	262
Inventories	2,965,646	-	61,852	186,937	426,110	904,343	707,071	391,713	240,174	47,446
Investments in Government obligations	46,099	-	248	164	1,772	11,199	10,508	8,808	11,692	1,708
Other current assets	133,884	-	5,057	8,723	14,638	31,390	22,177	41,495	9,903	501
Mortgage and real estate loans	12,360	-	378	620	2,606	6,189	1,810	-	757	-
Other investments	222,853	-	2,235	6,484	21,655	54,651	50,914	38,695	38,156	10,063
Loans to shareholders	88,145	-	6,362	8,091	18,472	32,845	12,629	7,513	2,159	74
Depreciable assets	2,598,271	-	115,032	228,437	422,630	836,400	469,494	328,410	171,838	26,030
Less: Accumulated depreciation	1,247,866	-	69,135	118,276	209,345	398,915	220,758	137,705	81,675	12,057
Depletable assets	7,692	-	99	123	3,116	2,292	1,663	3	396	-
Less: Accumulated depletion	2,805	-	6	19	1,864	644	-	2	270	-
Land	225,877	-	2,433	8,034	23,364	76,804	41,034	49,345	21,406	3,457
Intangible assets	17,828	-	2,378	2,077	6,948	3,859	2,247	72	238	9
Less: Accumulated amortization	7,099	-	1,400	825	2,108	1,893	706	40	123	4
Other assets	232,640	-	15,993	29,387	45,667	71,473	37,903	21,032	10,742	443
Total liabilities	8,225,325	-	208,271	530,309	1,131,014	2,529,303	1,817,618	1,209,993	685,923	112,894
Accounts payable	1,595,590	-	42,132	112,117	208,321	503,790	324,304	263,468	125,146	16,312
Mortgages, notes, bonds payable in less than one year	1,163,190	-	18,726	46,055	104,409	298,708	292,851	210,509	154,916	37,016
Other current liabilities	337,783	-	13,791	24,346	46,289	96,008	71,715	58,692	25,122	1,820
Loans from shareholders	458,158	-	46,331	56,092	98,313	129,683	94,244	16,790	16,513	192
Mortgages, notes, bonds payable in one year or more	780,772	-	18,663	50,853	110,030	256,414	148,848	117,093	72,999	5,872
Other liabilities	188,222	-	4,772	11,490	22,097	51,233	35,271	50,110	11,405	1,844
Capital stock	1,948,386	-	112,505	193,911	343,999	622,794	371,410	208,456	83,129	12,182
Paid-in or capital surplus	221,009	-	4,872	18,691	36,372	58,901	59,440	21,303	14,090	7,340
Retained earnings—Appropriated	18,370	-	659	1,018	3,782	6,430	5,055	568	858	-
Retained earnings—Unappropriated	894,618	-	[1]10,233	9,472	78,235	289,030	215,656	157,412	130,387	24,659
Shareholders' undistributed taxable income	668,650	-	[1]41,135	9,386	91,737	231,767	203,137	112,828	55,273	5,657
Less: Cost of treasury stock	49,423	-	2,812	3,122	12,570	15,455	4,313	7,236	3,915	-
Total receipts	27,154,692	164,578	1,157,705	1,851,463	3,921,411	8,389,627	5,761,139	3,443,461	2,166,254	299,054
Business receipts	26,792,735	152,705	1,145,296	1,825,474	3,882,888	8,293,030	5,678,704	3,385,351	2,134,854	294,433
Dividends	2,742	1	15	61	403	882	653	358	280	89
Interest on Government obligations	1,999	40	3	21	85	479	449	450	397	75
Other interest	24,928	1,063	390	525	1,467	6,820	5,710	2,436	6,310	207
Rent	46,785	118	1,285	2,252	4,265	12,649	8,590	12,035	5,063	528
Royalties	2,102	13	86	-	345	353	1,100	-	177	28
Net short-term capital gain reduced by net long-term capital loss	1,871	10	46	93	104	1,471	62	-	85	-
Net long-term capital gain reduced by net short-term capital loss	30,500	7,863	1,166	3,552	3,784	4,281	1,655	5,502	1,291	1,406
Net gain, noncapital assets	8,621	1,011	1,156	587	1,229	3,310	577	366	377	8
Other income	242,409	1,754	8,262	18,898	26,841	66,352	63,639	36,963	17,420	2,280
Total deductions	26,531,731	165,018	1,155,777	1,815,640	3,837,838	8,200,151	5,619,327	3,340,750	2,113,232	283,998
Cost of sales and operations	20,705,044	122,003	746,953	1,237,032	2,813,487	6,437,448	4,564,151	2,718,212	1,807,765	257,993
Compensation of officers	1,016,568	7,647	105,147	129,031	205,446	304,520	156,808	79,368	27,497	1,104
Repairs	73,367	421	5,044	9,094	12,799	21,815	12,576	7,010	4,024	584
Bad debts	65,006	987	1,532	2,847	9,041	22,861	14,022	9,043	4,284	389
Rents	348,361	2,951	37,445	49,534	78,215	94,583	48,551	23,216	13,236	630
Taxes	351,785	1,735	22,528	34,821	59,014	99,864	69,082	43,937	19,030	1,774
Interest	116,275	1,094	3,150	6,705	14,745	35,488	23,552	17,320	12,486	1,735
Contributions	7,090	88	173	413	822	1,914	1,311	970	1,194	205
Amortization	3,081	17	354	271	1,112	433	208	682	4	-
Depreciation	241,172	1,246	12,126	22,899	42,538	73,979	42,307	29,941	14,293	1,843
Depletion	494	4	9	58	65	116	-	197	37	8
Advertising	205,083	1,597	9,090	21,030	34,208	61,031	36,938	21,214	17,675	2,300
Pension, profit-sharing, stock bonus, annuity plans	34,888	137	2,526	1,738	4,311	8,628	7,115	7,044	3,284	105
Other employee benefit plans	16,646	158	812	908	2,945	5,563	2,788	2,224	1,198	50
Net loss, noncapital assets	8,137	3,327	1,345	362	302	2,448	213	89	32	19
Other deductions	3,338,734	21,606	207,543	298,897	558,788	1,029,460	639,705	380,283	187,193	15,259
Gross profit (less loss)	6,087,691	30,702	398,343	588,442	1,069,401	1,855,582	1,114,553	667,139	327,089	36,440
Net income (less deficit)[2]	622,674	[3]440	1,928	35,823	83,573	189,464	141,745	102,593	53,003	14,985

Footnotes at end of table.

Table 4.4—BALANCE SHEET AND INCOME STATEMENT ITEMS, BY INDUSTRIAL DIVISION AND SIZE OF TOTAL ASSETS—Continued

Item	Total	Size of total assets: Zero assets	$1 under $25,000	$25,000 under $50,000	$50,000 under $100,000	$100,000 under $250,000	$250,000 under $500,000	$500,000 under $1,000,000	$1,000,000 under $5,000,000	$5,000,000 or more
WHOLESALE AND RETAIL TRADE--Continued	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Wholesale Trade										
Number of returns	21,068	517	4,819	3,382	3,361	5,412	2,545	815	210	7
Number of shareholders	56,866	1,017	9,823	7,760	8,862	15,365	9,321	3,530	1,167	21
	(Thousand dollars)									
Total assets	3,155,345	-	51,226	126,669	249,207	884,482	863,713	567,379	309,715	102,954
Cash	338,479	-	12,544	20,273	35,995	88,984	103,016	44,973	23,527	9,167
Notes and accounts receivable	1,078,620	-	13,862	40,320	81,187	310,568	299,124	218,786	94,990	19,783
Less: Allowance for bad debts	19,762	-	179	439	1,634	5,599	4,772	4,832	2,221	86
Inventories	974,154	-	9,653	28,945	68,664	263,192	271,938	176,459	109,020	46,283
Investments in Government obligations	38,246	-	54	-	537	6,374	9,942	8,622	11,009	1,708
Other current assets	39,814	-	671	1,502	2,260	7,381	13,831	9,437	4,355	377
Mortgage and real estate loans	6,795	-	-	608	1,182	3,124	1,767	-	114	-
Other investments	105,375	-	855	2,186	5,902	21,940	31,986	12,651	20,180	9,675
Loans to shareholders	34,635	-	1,847	3,191	6,083	15,346	6,186	1,231	677	74
Depreciable assets	858,901	-	20,270	45,989	73,777	275,706	201,193	138,459	79,669	23,838
Less: Accumulated depreciation	433,916	-	12,182	25,480	39,567	143,030	101,207	59,461	41,747	11,242
Depletable assets	3,095	-	-	63	32	1,068	1,663	-	269	-
Less: Accumulated depletion	684	-	-	-	12	440	-	-	232	-
Land	63,660	-	759	1,642	4,549	20,497	14,693	11,384	7,146	2,990
Intangible assets	3,265	-	1,188	182	965	215	488	59	159	9
Less: Accumulated amortization	1,615	-	820	88	353	127	85	35	103	4
Other assets	66,283	-	2,704	7,775	9,640	19,283	13,950	9,646	2,903	382
Total liabilities	3,155,345	-	51,226	126,669	249,207	884,482	863,713	567,379	309,715	102,954
Accounts payable	768,825	-	12,021	32,321	54,225	230,521	169,886	166,361	87,414	16,076
Mortgages, notes, bonds payable in less than one year	368,845	-	4,113	9,672	21,456	89,317	100,800	66,484	46,378	30,625
Other current liabilities	120,895	-	4,252	6,786	10,275	30,110	26,654	31,027	10,173	1,618
Loans from shareholders	121,105	-	5,810	11,865	14,415	28,257	43,026	12,414	5,126	192
Mortgages, notes, bonds payable in one year or more	228,955	-	5,990	8,771	10,212	79,662	51,130	46,976	20,760	5,454
Other liabilities	53,638	-	1,426	2,275	7,126	14,467	17,104	6,215	4,810	215
Capital stock	670,983	-	22,648	50,461	74,273	198,334	183,763	92,154	37,268	12,082
Paid-in or capital surplus	101,048	-	2,151	3,772	5,742	22,701	43,139	7,745	8,469	7,329
Retained earnings—Appropriated	5,028	-	189	145	29	1,571	2,931	55	108	-
Retained earnings—Unappropriated	412,879	-	[1]3,536	591	29,010	114,659	111,598	73,653	62,962	23,942
Shareholders' undistributed taxable income	325,667	-	[1]2,724	619	30,249	82,464	115,094	66,298	28,246	5,421
Less: Cost of treasury stock	22,523	-	1,114	609	7,805	7,581	1,412	2,003	1,999	-
Total receipts	11,835,426	66,594	407,941	528,709	1,165,831	3,725,345	2,826,265	1,801,148	1,027,108	286,48
Business receipts	11,702,078	61,907	402,742	515,536	1,155,287	3,690,016	2,790,756	1,783,660	1,019,168	283,00
Dividends	1,069	-	5	11	42	330	277	156	159	8
Interest on Government obligations	1,498	40	3	-	50	312	364	283	371	7
Other interest	5,783	443	73	209	363	872	1,937	1,031	650	20
Rent	13,832	61	332	123	492	5,875	3,189	1,957	1,307	49
Royalties	310	13	-	-	104	151	1	-	13	2
Net short-term capital gain reduced by net long-term capital loss	286	-	46	50	11	100	1	-	78	
Net long-term capital gain reduced by net short-term capital loss	12,016	3,705	96	1,532	937	463	912	2,400	565	1,40
Net gain, noncapital assets	1,853	41	36	148	255	972	100	202	91	
Other income	96,701	384	4,608	11,100	8,290	26,254	28,728	11,459	4,706	1,17
Total deductions	11,534,651	64,632	399,756	517,045	1,137,171	3,661,312	2,740,357	1,751,822	990,916	271,64
Cost of sales and operations	9,462,321	50,418	265,145	372,912	906,002	3,025,844	2,265,556	1,456,898	870,575	248,97
Compensation of officers	418,392	3,398	48,587	37,504	60,882	127,960	84,143	39,687	15,290	94
Repairs	24,206	191	674	1,994	2,199	8,168	5,885	3,277	1,253	56
Bad debts	22,999	524	295	788	1,508	8,022	6,286	3,482	1,788	30
Rents	76,790	836	5,690	7,233	10,858	23,145	16,409	8,113	3,970	53
Taxes	134,102	474	5,266	9,268	12,259	33,850	34,681	27,621	9,004	1,67
Interest	36,112	365	704	1,168	2,427	10,132	8,695	7,600	3,664	1,35
Contributions	3,476	76	60	126	188	674	610	654	885	20
Amortization	1,702	3	124	46	748	63	41	676	1	
Depreciation	80,000	283	2,454	4,957	8,245	25,982	18,309	10,987	7,296	1,48
Depletion	278	4	7	-	20	38	-	197	4	
Advertising	32,236	466	1,395	3,714	3,130	8,480	8,175	2,964	1,825	2,08
Pension, profit-sharing, stock bonus, annuity plans	21,264	81	2,260	1,123	1,592	5,092	5,486	3,199	2,341	
Other employee benefit plans	7,797	139	241	102	759	2,601	1,559	1,588	771	
Net loss, noncapital assets	2,969	65	466	157	40	1,991	151	61	19	
Other deductions	1,210,007	7,309	66,388	75,953	126,314	379,270	284,371	184,818	72,230	13,3
Gross profit (less loss)	2,239,757	11,489	137,597	142,624	249,285	664,172	525,200	326,762	148,593	34,0
Net income (less deficit)[2]	300,620	1,962	8,185	11,664	28,660	64,033	85,841	49,326	36,175	14,7

Footnotes at end of table.

Table 4.4—BALANCE SHEET AND INCOME STATEMENT ITEMS, BY INDUSTRIAL DIVISION AND SIZE OF TOTAL ASSETS—Continued

Item	Total	Size of total assets								
		Zero assets	$1 under $25,000	$25,000 under $50,000	$50,000 under $100,000	$100,000 under $250,000	$250,000 under $500,000	$500,000 under $1,000,000	$1,000,000 under $5,000,000	$5,000,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
WHOLESALE AND RETAIL TRADE--Continued										
Retail Trade										
Number of returns	50,753	1,087	11,911	10,923	12,364	10,447	2,871	897	252	1
Number of shareholders	129,302	2,282	24,372	26,054	32,196	29,602	10,080	3,475	1,240	1
	(Thousand dollars)									
Total assets	4,979,182	-	153,518	402,396	876,103	1,618,859	946,423	603,101	368,842	9,940
Cash	499,208	-	23,179	54,924	103,006	179,548	73,281	44,664	20,480	126
Notes and accounts receivable	1,029,322	-	16,658	55,834	140,217	327,721	215,707	142,745	124,030	6,410
Less: Allowance for bad debts	26,288	-	688	1,736	3,130	7,521	7,113	3,767	2,157	176
Inventories	1,968,289	-	50,650	157,992	355,267	639,112	432,964	201,669	129,472	1,163
Investments in Government obligations[1]	7,585	-	194	164	1,235	4,557	566	186	683	-
Other current assets	93,296	-	4,354	7,221	12,378	23,868	8,305	31,525	5,521	124
Mortgage and real estate loans	5,565	-	378	12	1,424	3,065	43	-	643	-
Other investments	110,770	-	1,380	4,298	15,555	28,557	18,928	25,837	15,827	388
Loans to shareholders	53,478	-	4,515	4,900	12,368	17,499	6,443	6,282	1,471	-
Depreciable assets	1,714,783	-	93,956	182,210	347,157	554,739	264,014	180,171	90,344	2,192
Less: Accumulated depreciation	802,959	-	56,492	92,624	168,655	253,786	117,818	73,723	39,046	815
Depletable assets	4,597	-	99	60	3,084	1,224	-	3	127	-
Less: Accumulated depletion	2,121	-	6	19	1,852	204	-	2	38	-
Land	160,586	-	1,643	6,392	18,275	56,144	26,071	37,875	13,719	467
Intangible assets	14,456	-	1,137	1,895	5,983	3,644	1,742	13	42	-
Less: Accumulated amortization	5,434	-	538	737	1,755	1,766	616	5	17	-
Other assets	154,049	-	13,099	21,610	35,546	42,458	23,906	9,628	7,741	61
Total liabilities	4,979,182	-	153,518	402,396	876,103	1,618,859	946,423	603,101	368,842	9,940
Accounts payable	814,122	-	29,534	79,769	151,172	271,205	151,505	93,824	36,877	236
Mortgages, notes, bonds payable in less than one year	791,886	-	14,257	36,383	82,345	208,713	191,862	144,025	107,910	6,391
Other current liabilities	210,064	-	9,454	17,560	35,822	65,609	44,911	22,477	14,029	202
Loans from shareholders	331,256	-	39,285	44,227	83,358	97,939	50,778	4,376	11,293	-
Mortgages, notes, bonds payable in one year or more	537,522	-	12,106	42,082	99,656	175,789	95,518	59,968	51,985	418
Other liabilities	129,081	-	3,179	9,215	14,323	32,160	18,166	43,861	6,548	1,629
Capital stock	1,250,758	-	87,654	143,126	268,596	418,489	186,971	100,765	45,057	100
Paid-in or capital surplus	119,420	-	2,690	14,919	30,540	35,795	16,301	13,548	5,616	11
Retained earnings—Appropriated	13,329	-	468	873	3,753	4,848	2,124	513	750	-
Retained earnings—Unappropriated	458,131	-	[1]6,241	7,988	49,743	164,559	104,070	74,300	62,995	717
Shareholders' undistributed taxable income	344,877	-	[1]37,170	8,767	61,560	151,627	87,118	45,494	27,245	236
Less: Cost of treasury stock	21,264	-	1,698	2,513	4,765	7,874	2,901	50	1,463	-
Total receipts	15,100,391	96,707	738,568	1,312,559	2,733,099	4,631,253	2,916,519	1,528,532	1,130,585	12,569
Business receipts	14,876,577	89,902	731,475	1,299,743	2,705,410	4,571,566	2,870,416	1,489,159	1,107,479	11,427
Dividends	1,589	1	10	50	361	468	376	202	121	-
Interest on Government obligations	492	-	-	21	35	158	85	167	26	-
Other interest	18,939	620	316	316	1,101	5,919	3,765	1,303	5,597	2
Rent	32,104	57	953	2,129	3,773	6,706	4,954	9,963	3,537	32
Royalties	1,706	-	-	-	241	202	1,099	-	164	-
Net short-term capital gain reduced by net long-term capital loss	297	10	-	43	93	83	61	-	7	-
Net long-term capital gain reduced by net short-term capital loss	18,346	4,158	1,063	2,020	2,847	3,738	743	3,102	675	-
Net gain, noncapital assets	6,757	970	1,120	439	974	2,328	477	164	285	-
Other income	143,584	989	3,631	7,798	18,264	40,085	34,543	24,472	12,694	1,108
Total deductions	14,789,719	98,057	744,789	1,288,920	2,677,804	4,507,835	2,860,800	1,485,562	1,113,594	12,358
Cost of sales and operations	11,092,143	69,782	473,219	855,156	1,892,279	3,395,738	2,285,175	1,180,701	931,071	9,022
Compensation of officers	586,530	4,249	56,120	91,527	142,678	173,942	72,157	33,757	11,937	163
Repairs	48,523	230	4,367	7,100	10,340	13,575	6,520	3,617	2,755	19
Bad debts	41,190	463	1,224	2,059	7,236	14,697	7,535	5,460	2,433	83
Rents	268,137	2,049	31,480	42,301	67,188	70,694	31,912	13,602	8,817	94
Taxes	214,726	1,246	17,113	25,526	46,429	65,437	34,108	14,921	9,851	95
Interest	79,050	699	2,367	5,522	12,274	25,047	14,681	9,311	8,771	378
Contributions	3,572	12	108	287	634	1,237	700	283	309	2
Amortization	1,364	14	216	225	364	369	167	6	3	-
Depreciation	158,739	915	9,529	17,922	34,076	47,212	23,598	18,254	6,877	356
Depletion	216	-	2	58	45	78	-	-	33	-
Advertising	171,850	1,131	7,678	17,316	30,980	51,995	28,634	18,112	15,791	213
Pension, profit-sharing, stock bonus, annuity plans	12,197	56	266	615	2,719	3,331	1,629	2,644	922	15
Other employee benefit plans	8,657	19	571	806	2,168	2,930	1,229	519	402	13
Net loss, noncapital assets	4,912	3,025	870	205	262	447	62	28	13	-
Other deductions	2,097,913	14,167	139,659	222,295	428,132	641,106	352,693	184,347	113,609	1,905
Gross profit (less loss)	3,784,434	20,120	258,256	444,587	813,131	1,175,828	585,241	308,458	176,408	2,405
Net income (less deficit)[2]	310,540	[3]1,350	[3]6,221	23,639	55,295	123,406	55,719	42,852	16,989	211

Footnotes at end of table.

Table 4.4—BALANCE SHEET AND INCOME STATEMENT ITEMS, BY INDUSTRIAL DIVISION AND SIZE OF TOTAL ASSETS—Continued

Item	Total	Size of total assets: Zero assets	$1 under $25,000	$25,000 under $50,000	$50,000 under $100,000	$100,000 under $250,000	$250,000 under $500,000	$500,000 under $1,000,000	$1,000,000 under $5,000,000	$5,000,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
FINANCE, INSURANCE, AND REAL ESTATE										
Number of returns	21,904	893	7,851	3,477	3,928	3,442	1,384	677	248	4
Number of shareholders	66,546	2,570	21,868	10,879	12,150	10,761	4,665	2,689	945	19
	(Thousand dollars)									
Total assets	2,404,990	-	75,343	129,836	283,773	549,241	477,425	461,452	377,544	50,376
Cash	228,885	-	19,988	22,196	38,682	56,768	37,883	33,089	17,693	2,586
Notes and accounts receivable	550,949	-	14,564	38,058	68,544	136,255	125,171	80,821	84,506	3,030
Less: Allowance for bad debts	6,390	-	129	500	328	1,662	1,488	983	1,300	-
Inventories	1,780	-	12	-	757	551	-	-	460	-
Investments in Government obligations	14,371	-	271	190	2,893	691	8,103	-	2,223	-
Other current assets	554,335	-	3,787	8,121	41,210	96,092	117,074	179,915	100,920	7,216
Mortgage and real estate loans	66,644	-	756	1,911	5,810	6,077	25,742	5,999	7,465	12,884
Other investments	146,329	-	3,988	6,591	22,234	32,726	20,944	18,129	40,041	1,676
Loans to shareholders	48,036	-	5,078	5,187	6,658	6,221	356	22,724	1,375	437
Depreciable assets	374,548	-	22,409	26,852	50,069	87,005	66,383	44,522	57,110	20,198
Less: Accumulated depreciation	95,299	-	10,546	9,976	14,450	24,370	16,908	5,692	11,038	2,319
Depletable assets	1,851	-	187	582	-	-	196	-	886	-
Less: Accumulated depletion	582	-	-	440	-	-	142	-	-	-
Land	441,461	-	9,534	22,200	47,796	122,055	87,303	77,874	70,549	4,150
Intangible assets	4,746	-	1,111	241	1,691	1,212	32	158	301	-
Less: Accumulated amortization	2,384	-	732	159	558	760	15	59	101	-
Other assets	75,710	-	5,065	8,782	12,765	30,380	6,791	4,955	6,454	518
Total liabilities	2,404,990	-	75,343	129,836	283,773	549,241	477,425	461,452	377,544	50,376
Accounts payable	372,201	-	15,530	23,950	46,828	97,269	60,806	59,030	68,326	462
Mortgages, notes, bonds payable in less than one year	460,444	-	6,196	11,754	36,380	101,228	52,116	144,210	93,312	15,248
Other current liabilities	93,883	-	3,909	5,270	11,471	15,593	9,171	11,849	31,396	5,224
Loans from shareholders	187,398	-	34,494	17,060	17,005	50,173	24,287	36,571	7,777	31
Mortgages, notes, bonds payable in one year or more	538,083	-	6,795	19,113	47,946	116,989	135,410	81,894	107,763	22,173
Other liabilities	194,166	-	5,763	6,897	20,329	30,565	45,765	57,243	25,330	2,274
Capital stock	322,924	-	35,725	34,193	58,983	79,721	58,915	35,308	19,852	227
Paid-in or capital surplus	93,683	-	7,403	5,677	10,415	16,135	12,385	29,908	11,432	328
Retained earnings—Appropriated	12,614	-	259	28	4,640	2,236	2,477	2,477	497	-
Retained earnings—Unappropriated	117,806	-	[1]9,527	4,172	18,946	20,395	54,250	13,357	12,649	3,564
Shareholders' undistributed taxable income	28,676	-	[1]29,745	2,848	14,386	20,261	26,730	[1]7,352	703	845
Less: Cost of treasury stock	16,888	-	1,459	1,126	3,556	1,324	4,887	3,043	1,493	-
Total receipts	1,177,335	9,279	174,139	145,374	171,147	248,374	151,563	105,459	115,089	56,911
Business receipts	876,574	5,073	159,560	132,040	122,816	189,403	92,730	44,891	77,912	52,149
Dividends	1,040	88	27	1	117	198	168	163	222	56
Interest on Government obligations	1,107	-	64	24	177	203	394	30	209	6
Other interest	15,689	374	556	813	1,592	3,013	4,436	3,014	1,821	70
Rent	23,625	576	1,292	635	3,154	5,059	7,605	624	2,756	1,924
Royalties	102	-	7	-	4	2	-	-	89	-
Net short-term capital gain reduced by net long-term capital loss	950	238	47	351	144	102	54	1	13	-
Net long-term capital gain reduced by net short-term capital loss	38,869	2,350	5,922	2,052	3,620	4,548	12,149	-	7,501	727
Net gain, noncapital assets	185,789	482	4,179	8,626	33,984	33,078	28,889	54,301	20,821	1,429
Other income	33,590	98	2,485	832	5,539	12,768	5,138	2,435	3,745	550
Total deductions	1,064,309	10,284	157,753	136,053	149,481	226,154	128,138	93,409	108,678	54,359
Cost of sales and operations	265,963	1,942	14,294	20,433	31,993	53,622	30,523	16,866	48,569	47,721
Compensation of officers	187,856	987	39,995	26,279	35,227	44,950	18,339	12,607	8,897	575
Repairs	5,022	122	705	577	634	1,193	516	722	510	43
Bad debts	3,774	104	340	467	907	1,125	220	310	301	-
Rents	25,135	294	6,109	4,668	4,081	5,454	1,485	1,030	1,832	182
Taxes	38,829	513	4,140	3,869	5,011	8,609	5,344	7,928	2,903	512
Interest	50,021	1,109	1,082	1,755	4,866	10,360	10,597	10,083	8,857	1,312
Contributions	1,339	-	60	138	298	253	158	253	161	18
Amortization	811	9	152	46	194	119	13	259	19	-
Depreciation	25,750	168	2,583	3,144	3,588	6,898	3,922	1,377	3,374	696
Depletion	102	-	2	49	3	42	-	-	6	-
Advertising	24,173	207	4,750	3,729	3,062	5,176	2,034	3,420	1,690	105
Pension, profit-sharing, stock bonus, annuity plans	7,896	-	1,015	3	586	1,556	785	2,958	908	85
Other employee benefit plans	4,852	19	728	406	567	857	108	2,016	81	70
Net loss, noncapital assets	4,302	546	332	107	987	1,493	1	36	800	-
Other deductions	418,484	4,264	81,466	70,383	57,477	84,447	54,093	33,544	29,770	3,040
Gross profit (less loss)	610,611	3,131	145,266	111,607	90,823	135,781	62,207	28,025	29,343	4,428
Net income (less deficit)[2]	112,919	[3]1,005	16,386	9,321	21,658	22,220	23,411	12,050	6,326	2,552

Footnotes at end of table.

Table 4.4—BALANCE SHEET AND INCOME STATEMENT ITEMS, BY INDUSTRIAL DIVISION AND SIZE OF TOTAL ASSETS—Continued

Item	Total	Size of total assets: Zero assets	$1 under $25,000	$25,000 under $50,000	$50,000 under $100,000	$100,000 under $250,000	$250,000 under $500,000	$500,000 under $1,000,000	$1,000,000 under $5,000,000	$5,000,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
SERVICES										
Number of returns	30,918	790	13,097	5,583	4,797	4,281	1,408	707	250	5
Number of shareholders	80,742	1,701	27,338	14,719	14,278	13,693	4,683	3,213	1,097	20
	(Thousand dollars)									
Total assets	2,685,216	-	126,108	201,536	338,763	665,517	481,452	453,046	389,861	28,933
Cash	284,534	-	26,615	32,656	50,085	82,782	47,489	27,628	16,801	478
Notes and accounts receivable	347,758	-	19,414	31,148	46,049	111,426	60,354	51,799	25,920	1,648
Less: Allowance for bad debts	5,302	-	788	255	866	1,119	759	1,058	415	42
Inventories	88,000	-	7,424	13,440	16,476	19,690	17,433	7,695	5,680	162
Investments in Government obligations	22,055	-	27	297	192	7,558	4,774	7,310	1,897	-
Other current assets	59,418	-	2,384	4,360	6,911	15,887	12,318	12,661	4,630	267
Mortgage and real estate loans	3,453	-	40	1,557	189	601	141	4	921	-
Other investments	72,649	-	1,843	7,617	7,351	20,460	9,166	7,828	14,543	3,841
Loans to shareholders	32,597	-	3,579	6,339	5,064	8,778	7,655	270	912	-
Depreciable assets	2,387,390	-	131,463	176,445	318,672	556,200	452,287	388,600	335,828	27,895
Less: Accumulated depreciation	975,444	-	80,084	93,464	158,115	240,749	187,466	118,098	90,076	7,392
Depletable assets	3,313	-	2,639	-	650	24	-	-	-	-
Less: Accumulated depletion	2,375	-	2,360	-	6	9	-	-	-	-
Land	231,879	-	2,121	8,331	21,141	53,877	28,673	59,268	56,837	1,631
Intangible assets	20,179	-	1,718	1,626	1,280	2,091	3,566	192	9,706	-
Less: Accumulated amortization	10,922	-	824	875	514	1,009	3,132	85	4,483	-
Other assets	126,034	-	10,897	12,314	24,204	29,029	28,953	9,032	11,160	445
Total liabilities	2,685,216	-	126,108	201,536	338,763	665,517	481,452	453,046	389,861	28,933
Accounts payable	229,311	-	15,609	25,651	32,602	51,236	41,926	37,005	24,283	999
Mortgages, notes, bonds payable in less than one year	266,042	-	10,178	18,030	33,376	59,911	52,880	27,075	57,152	7,440
Other current liabilities	110,615	-	11,276	13,561	12,438	34,594	13,138	12,934	11,945	729
Loans from shareholders	303,918	-	41,836	23,964	60,616	53,871	54,328	45,308	23,995	-
Mortgages, notes, bonds payable in one year or more	980,541	-	10,626	29,035	64,355	205,699	202,022	241,176	210,457	17,171
Other liabilities	52,627	-	3,846	8,066	9,090	11,049	3,488	6,461	10,599	28
Capital stock	525,577	-	60,698	73,013	100,569	138,654	62,711	58,820	30,201	911
Paid-in or capital surplus	172,729	-	6,063	9,056	24,980	41,653	8,368	23,990	57,415	1,204
Retained earnings—Appropriated	19,412	-	187	1,116	3,195	6,757	5,500	2,516	141	-
Retained earnings—Unappropriated	101,739	-	[1]17,314	[1]6,952	17,108	54,586	53,426	20,739	[1]20,355	501
Shareholders' undistributed taxable income	[1]55,152	-	[1]15,953	9,427	[1]16,386	14,911	[1]13,043	[1]19,328	[1]14,730	[1]50
Less: Cost of treasury stock	22,143	-	944	2,431	3,180	7,404	3,292	3,650	1,242	-
Total receipts	4,532,303	32,705	579,924	592,555	751,095	1,138,870	644,533	499,665	276,112	16,844
Business receipts	4,395,792	28,923	571,220	585,241	726,658	1,110,268	637,725	484,249	235,326	16,182
Dividends	999	-	12	39	102	288	64	200	171	123
Interest on Government obligations	1,034	-	-	43	32	399	204	279	77	-
Other interest	5,011	98	262	450	847	1,843	696	308	455	52
Rent	47,539	158	3,359	1,013	1,708	15,731	2,405	1,969	20,886	310
Royalties	94	-	-	17	-	14	-	-	63	-
Net short-term capital gain reduced by net long-term capital loss	101	-	48	-	2	39	-	-	12	-
Net long-term capital gain reduced by net short-term capital loss	21,756	3,204	1,909	105	662	3,779	45	751	11,301	-
Net gain, noncapital assets	2,039	192	418	65	380	212	13	105	654	-
Other income	57,938	130	2,696	5,582	20,704	6,297	3,381	11,804	7,167	177
Total deductions	4,354,326	36,756	568,313	573,033	725,746	1,082,121	597,208	486,289	267,808	17,052
Cost of sales and operations	2,282,130	18,867	261,396	282,547	387,446	589,113	300,538	311,828	123,144	7,251
Compensation of officers	423,247	2,493	99,686	74,980	90,047	100,746	32,936	18,216	4,097	46
Repairs	49,129	788	5,217	6,450	8,368	10,742	7,168	5,319	4,723	354
Bad debts	10,429	171	576	959	1,224	3,314	2,117	1,188	832	48
Rents	194,107	2,259	40,027	28,194	44,617	41,319	17,014	7,247	12,271	1,159
Taxes	146,002	1,381	16,401	16,258	22,116	37,670	21,666	17,113	12,503	894
Interest	72,453	379	1,595	2,843	6,431	13,686	14,983	16,045	15,391	1,100
Contributions	2,452	32	146	295	452	532	496	327	167	5
Amortization	2,057	21	298	274	109	160	157	290	745	3
Depreciation	191,118	1,366	14,454	18,615	27,994	45,285	29,105	23,881	28,945	1,473
Depletion	10	-	-	-	3	1	-	-	6	-
Advertising	56,836	1,614	8,551	9,507	7,999	14,695	6,083	3,319	4,744	324
Pension, profit-sharing, stock bonus, annuity plans	34,627	-	3,441	3,903	7,990	8,598	7,009	2,863	823	-
Other employee benefit plans	9,103	2	1,265	1,555	1,723	1,907	1,562	634	415	40
Net loss, noncapital assets	6,618	2,046	1,473	126	2,120	630	52	59	112	-
Other deductions	874,008	5,337	113,787	126,527	117,107	213,723	156,322	77,960	58,890	4,355
Gross profit (less loss)	2,113,662	10,056	309,824	302,694	339,212	521,155	337,187	172,421	112,182	8,931
Net income (less deficit)[2]	177,976	[3]4,051	11,611	19,522	25,349	56,748	47,325	13,376	8,304	[3]208

[1]Negative amount.
[2]Excludes interest from State and local obligations which is included in interest on government obligations and in total receipts elsewhere in the table.
[3]Deficit exceeds net income.
[4]Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.
[5]Gross loss exceeds gross profit.
NOTE: Estimates are rounded and may not add to totals.
Not shown separately, but included in the appropriate totals, are data for the industry classifications, "Wholesale and retail trade not allocable" and "Nature of business not allocable."
See text for explanatory statements and "Description of the Samples and Limitations of the Data."

Table 4.5—NUMBER, DEPRECIATION, DEPRECIATION UNDER GUIDELINE AND OTHER PROCEDURES, BY INDUSTRIAL DIVISION AND SIZE OF BUSINESS RECEIPTS

Industrial division and size of business receipts	Total number of returns	Returns with depreciation		Reporting depreciation procedures									
						Using guideline procedures				Using guideline procedures only		Using other procedures without guideline procedures	
							Depreciation						
		Number of returns	Depreciation (Thousand dollars)	Number of returns	Depreciation (Thousand dollars)	Number of returns	Depreciation (Thousand dollars)	Guideline depreciation (Thousand dollars)	Other procedures depreciation (Thousand dollars)	Number of returns	Depreciation (Thousand dollars)	Number of returns	Depreciation (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
All industries, total	181,851	157,586	892,452	155,701	883,337	11,815	70,618	65,919	5,392	10,070	53,624	143,886	812,719
Under $200,000	124,330	101,502	299,747	100,139	295,885	7,327	20,372	19,724	878	6,540	18,129	92,812	275,513
$200,000 or more	57,521	56,084	592,705	55,562	587,452	4,488	50,246	46,195	4,514	3,530	35,495	51,074	537,206
Agriculture, forestry, and fisheries, total	7,427	6,829	64,494	6,718	64,213	223	1,810	1,808	3	222	1,740	6,495	62,403
Under $200,000	6,104	5,561	32,711	5,451	32,436	222	1,740	1,740	-	222	1,740	5,229	30,696
$200,000 or more	1,323	1,268	31,783	1,267	31,777	(1)	(1)	(1)	(1)	-	-	1,266	31,707
Mining, total	2,227	1,927	44,444	1,927	44,444	(1)	(1)	(1)	(1)	(1)	(1)	1,819	38,170
Under $200,000	1,417	1,117	6,782	1,117	6,782	(1)	(1)	(1)	-	(1)	(1)	1,090	6,696
$200,000 or more	810	810	37,662	810	37,662	(1)	(1)	(1)	(1)	(1)	(1)	729	31,474
Contract construction, total	17,603	15,163	75,863	14,890	75,277	1,228	5,027	4,796	327	1,087	4,063	13,662	70,250
Under $200,000	11,095	8,956	21,342	8,766	21,042	676	1,231	1,231	59	622	1,172	8,090	19,811
$200,000 or more	6,508	6,207	54,521	6,124	54,235	552	3,796	3,565	268	465	2,891	5,572	50,439
Manufacturing, total	21,737	19,853	168,593	19,634	165,425	1,867	18,742	16,160	2,921	1,444	11,053	17,767	146,683
Under $200,000	11,565	9,840	30,255	9,731	30,072	785	1,671	1,592	79	676	1,273	8,946	28,401
$200,000 or more	10,172	10,013	138,338	9,903	135,353	1,082	17,071	14,568	2,842	768	9,780	8,821	118,282
Transportation, communication, electric, gas, and sanitary services, total	7,097	6,640	80,815	6,585	80,550	547	4,965	4,848	126	490	3,421	6,038	75,585
Under $200,000	5,538	5,107	27,434	5,052	27,169	434	2,912	2,868	54	407	2,840	4,618	24,257
$200,000 or more	1,559	1,533	53,381	1,533	53,381	(1)	(1)	(1)	(1)	(1)	(1)	1,420	51,328
Wholesale and retail trade, total	72,393	66,113	241,172	65,459	239,266	4,509	14,667	13,731	1,025	3,853	12,186	60,950	224,599
Under $200,000	41,721	36,035	61,320	35,626	60,506	2,382	3,716	3,495	224	2,084	3,189	33,244	56,790
$200,000 or more	30,672	30,078	179,852	29,833	178,760	2,127	10,951	10,236	801	1,769	8,997	27,706	167,809
Wholesale trade, total	21,068	18,584	80,000	18,475	79,653	1,170	4,165	3,905	321	1,005	3,516	17,305	75,488
Under $200,000	10,017	7,911	11,693	7,857	11,643	486	493	487	7	432	469	7,371	11,150
$200,000 or more	11,051	10,673	68,307	10,618	68,010	684	3,672	3,418	314	573	3,047	9,934	64,338
Retail trade, total	50,753	47,038	158,739	46,520	157,216	3,284	10,181	9,580	629	2,820	8,546	43,236	147,035
Under $200,000	31,324	27,825	48,933	27,497	48,205	1,896	3,223	3,008	217	1,652	2,720	25,601	44,982
$200,000 or more	19,429	19,213	109,806	19,023	109,011	1,388	6,958	6,572	412	1,168	5,826	17,635	102,053
Finance, insurance, and real estate, total	21,904	13,364	25,750	13,172	25,239	1,034	1,990	1,958	31	977	1,334	12,138	23,249
Under $200,000	20,947	12,468	19,672	12,277	19,172	950	1,226	1,226	-	949	1,226	11,327	17,946
$200,000 or more	957	896	6,078	895	6,067	(1)	(1)	(1)	(1)	(1)	(1)	811	5,303
Services, total	30,918	27,506	191,118	27,152	188,721	2,299	17,143	16,392	910	1,916	14,027	24,853	171,578
Under $200,000	25,398	22,227	100,028	21,955	98,504	1,851	7,790	7,486	462	1,553	6,603	20,104	90,714
$200,000 or more	5,520	5,279	91,090	5,197	90,217	448	9,353	8,906	448	363	7,424	4,749	80,864

[1]Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

NOTE: Estimates are rounded and may not add to totals.

Not shown separately, but included in the appropriate totals, are data for the industry classifications "Wholesale and retail trade not allocable" and "Nature of business not allocable."

See text for explanatory statements and "Description of the Samples and Limitations of the Data."

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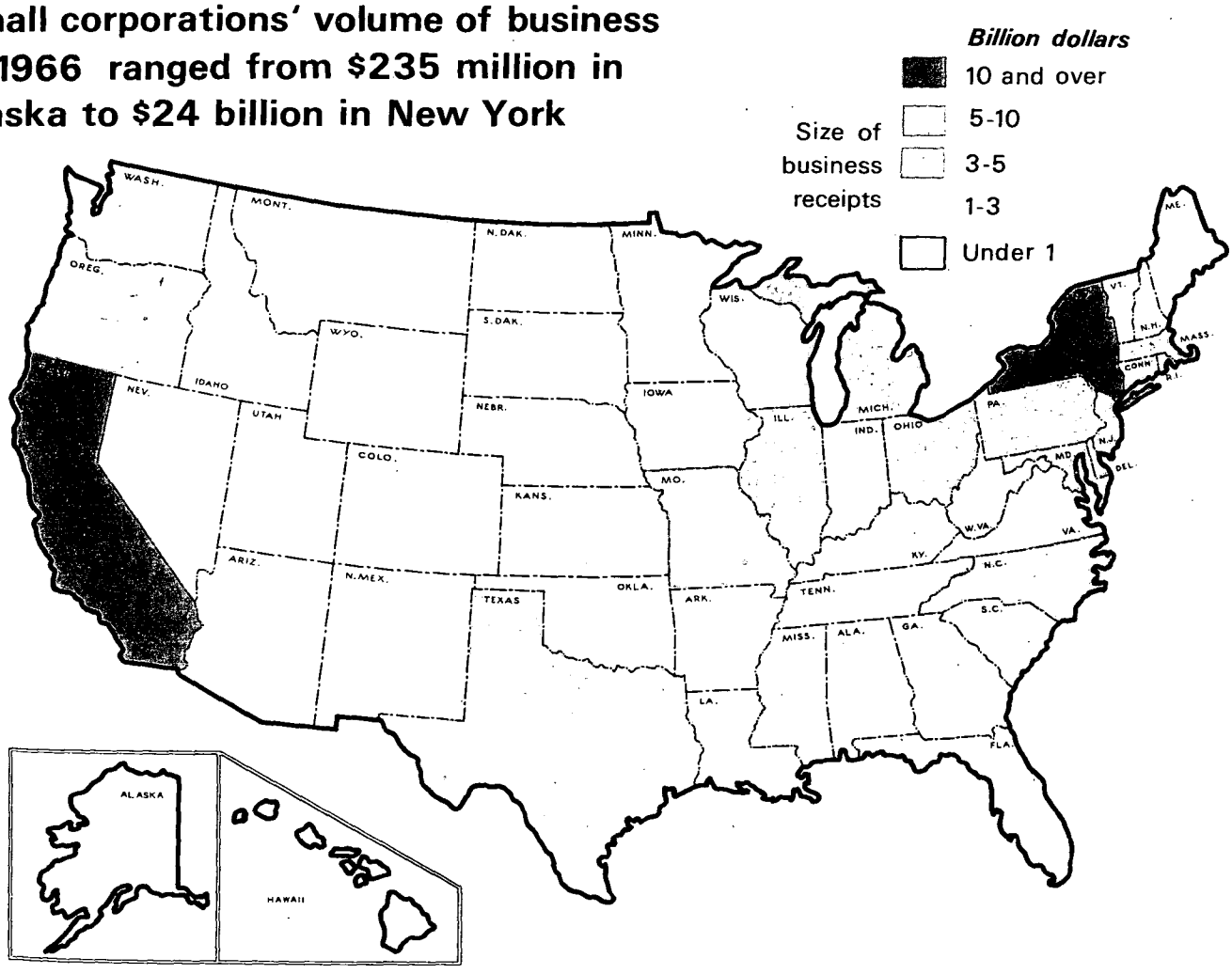
Chart 5A

Small corporations' volume of business in 1966 ranged from $235 million in Alaska to $24 billion in New York



This report is the major *Statistics of Income* report on unincorporated businesses. Corporation data are included only to complete the picture of total U. S. business activity. More comprehensive data on corporate business activity are given in *Statistics of Income, Corporation Income Tax Returns.*

Basic data on receipts, deductions, net income, total assets, and other income statement and balance sheet items are included in tables 5.1 to 5.4 and 5.6. Corporate activity by State is covered in table 5.5 and is discussed below.

STATE DATA BY SIZE OF BUSINESS RECEIPTS

Table 5.5 presents data for corporations with business receipts of under $1,000,000, by two size classes of business receipts, under $100,000 and $100,000 under $1,000,000. The table covers 79 percent of all corporation returns; however, only 13 percent of the total business receipts and 6 percent of the total net income (less deficit) were accounted for by these returns. Corporations with business receipts in excess of $1,000,000 were not presented because these corporations were more likely to be engaged in multi-state activity. Those with business receipts of less than $1,000,000 were not as likely to be engaged in multi-state activity, so the returns filed in a State were more likely to reflect business activity conducted within that State. The State to which the return was assigned in table 5.5 was the State in which the corporation filed its return, which may or may not have been the State where it conducted its business activity.

These data should be used with caution. In many States the number of returns sampled was very small. This resulted in a large weight being applied to each return in the sample. If the sample for a State included several returns with large deficits, for example, this would have had a large effect on the net income (less deficit) data for that State. The weights applied to the sampled returns in this table differ from those applied to corporate data in the other tables, because they were computed for each District separately. For that reason, totals in this table differ slightly from comparable totals in other tables.

Unlike the returns of proprietors and partnerships, corporation returns with District of Columbia addresses were not separately identified during statistical processing from other returns filed in the Baltimore, Maryland, district office. Consequently, in table 5.5 District of Columbia returns are included in the State of Maryland.

Table 5.1—NUMBER OF RETURNS, TOTAL RECEIPTS, BUSINESS RECEIPTS, DEPRECIATION, NET INCOME, TOTAL ASSETS, AND INVENTORY, BY INDUSTRIAL GROUP

Industrial group	Returns with and without net income								Returns with net income							
	Number of returns	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Total assets (Thousand dollars)	Inventory, end-of-year: Number of returns	Inventory, end-of-year: Amount (Thousand dollars)	Number of returns	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net income (Thousand dollars)	Total assets (Thousand dollars)	Inventory, end-of-year: Number of returns	Inventory, end-of-year: Amount (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
All industrial groups	1,468,725	1,306,313,161	1,224,370,364	37,473,286	80,527,706	1,844,775,452	702,476	141,019,086	939,846	1,180,509,511	1,107,110,112	33,370,907	87,740,224	1,655,393,918	491,224	128,248,844
Agriculture, forestry, and fisheries	27,945	8,604,616	8,203,046	319,023	289,214	7,557,328	12,361	969,826	16,604	6,451,549	6,126,741	226,193	465,397	5,244,888	7,950	665,473
Farms	18,930	5,716,753	5,376,132	247,306	217,354	6,255,625	8,724	790,723	11,041	4,179,279	3,898,497	174,103	367,281	4,300,811	5,560	529,183
Agricultural services and hunting and trapping	6,956	2,615,460	2,569,079	62,537	58,234	1,061,497	3,279	166,714	4,420	2,051,779	2,016,375	45,833	80,355	799,250	2,181	127,159
Forestry and forestry services	726	81,745	71,888	874	2,741	131,272	141	3,152	276	69,152	64,497	432	4,792	63,267	59	2,450
Fisheries	1,333	190,658	185,947	8,306	10,885	108,934	217	9,237	867	151,339	147,372	5,825	12,969	81,560	150	6,681
Mining	14,831	14,609,352	13,889,920	918,697	1,739,573	17,604,769	4,789	889,767	7,284	11,962,687	11,392,405	696,325	2,077,853	13,034,648	2,683	728,316
Metal mining	886	2,989,528	2,838,542	147,789	576,296	4,444,397	203	352,695	267	2,809,424	2,668,352	134,073	614,651	3,913,964	121	330,367
Iron ores	128	865,265	823,599	50,500	201,848	1,407,899	32	66,234	69	830,599	789,501	45,520	211,255	1,236,566	14	65,391
Copper, lead and zinc, gold and silver ores	545	1,831,983	1,735,799	85,113	357,823	2,661,619	82	229,560	123	1,742,626	1,650,578	79,128	376,536	2,439,192	48	221,161
Other metal mining	213	292,280	279,144	12,176	16,625	374,879	89	56,901	75	236,199	228,273	9,425	26,860	238,206	59	43,815
Coal mining	2,336	3,357,881	3,208,053	212,255	96,120	2,700,583	661	80,853	1,048	2,717,841	2,586,182	169,733	152,817	2,149,357	270	59,478
Crude petroleum, natural gas, and natural gas liquids and services	7,924	5,581,206	5,276,435	348,545	932,844	7,232,560	1,879	230,480	3,646	4,340,852	4,144,339	234,553	1,121,471	4,707,534	957	192,459
Crude petroleum, natural gas, and natural gas liquids	3,799	3,480,110	3,265,524	165,258	876,387	5,397,590	795	142,245	1,611	2,864,028	2,732,827	109,329	996,309	3,423,555	316	119,099
Oil and gas field services	4,125	2,101,096	2,010,911	183,287	56,457	1,834,970	1,084	88,235	2,035	1,476,824	1,411,512	125,224	125,162	1,283,979	641	73,360
Nonmetallic minerals (except fuels) mining	3,685	2,680,737	2,566,890	210,108	134,313	3,227,229	2,046	225,739	2,323	2,094,570	1,993,532	157,966	188,914	2,263,793	1,335	146,012
Crushed, broken, and dimension stone; sand and gravel	2,915	1,939,643	1,850,287	153,203	113,545	1,935,848	1,797	130,961	1,983	1,595,580	1,513,048	127,110	137,043	1,563,470	1,218	92,902
Other nonmetallic minerals, except fuels	770	741,094	716,603	56,905	20,768	1,291,381	249	94,778	340	498,990	480,484	30,856	51,871	700,323	117	53,110
Contract construction	112,373	63,029,874	61,850,382	1,123,883	1,398,935	28,809,377	57,184	3,673,809	70,461	51,861,587	50,961,285	893,469	1,974,904	22,206,885	39,198	2,651,008
General contractors	52,606	41,451,491	40,496,582	826,301	844,897	20,397,351	20,554	2,365,686	31,078	33,881,024	33,159,358	653,085	1,241,957	15,298,555	13,226	1,606,191
Building construction	40,023	25,796,126	25,306,247	231,209	355,206	12,498,396	16,523	1,941,290	22,556	20,762,362	20,419,375	168,342	604,487	8,793,945	10,317	1,270,086
Heavy construction, except buildings	12,096	15,544,251	15,082,954	593,403	482,384	7,861,275	3,948	422,258	8,235	13,015,029	12,639,887	483,297	629,649	6,472,058	2,830	335,269
General contractors not allocable	487	111,114	107,381	1,689	7,307	37,680	83	2,138	287	103,633	100,096	1,446	7,821	32,552	79	836
Special trade contractors	58,937	21,409,635	21,187,778	296,232	551,961	8,361,059	36,346	1,304,303	39,186	17,836,718	17,660,574	239,664	730,019	6,871,616	25,879	1,043,721
Plumbing, heating, and air conditioning	14,679	6,623,660	6,569,409	57,330	143,879	2,568,553	11,699	432,134	10,561	5,670,334	5,626,087	46,992	194,587	2,183,313	8,670	366,583
Electrical work	8,881	3,844,028	3,793,388	38,519	120,877	1,550,674	6,891	282,892	5,995	3,217,425	3,173,925	30,918	150,923	1,232,708	4,939	208,155
Special trade contractors, not elsewhere classified	35,338	10,932,788	10,817,260	200,027	287,152	4,235,735	17,731	589,277	22,616	8,943,070	8,856,086	161,423	384,456	3,449,648	12,270	468,983
Special trade contractors not allocable	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	-	-
Contractors not allocable	830	168,748	166,022	1,350	2,077	50,967	284	3,820	197	143,845	141,353	720	2,928	36,714	93	1,096
Manufacturing	187,642	570,804,436	557,318,291	16,333,903	44,403,696	405,967,386	156,445	85,829,111	133,439	537,590,329	524,643,926	15,467,514	46,161,490	384,910,415	116,180	81,101,295
Food and kindred products	18,859	86,270,885	85,209,409	1,573,598	3,493,188	35,378,073	16,618	7,983,041	13,022	76,412,467	75,434,173	1,409,950	3,759,331	32,271,378	11,950	7,399,094
Meat products	2,222	23,344,264	23,264,530	174,410	234,306	4,040,878	2,011	1,000,146	1,670	19,455,749	19,391,147	152,253	282,196	3,487,555	1,544	871,389
Dairy products	3,545	12,543,403	12,358,095	241,329	424,063	5,024,265	2,944	864,646	2,440	10,990,410	10,824,881	215,012	469,170	4,545,544	2,133	821,868
Canned and frozen foods	2,065	7,676,477	7,548,351	145,507	375,382	4,219,467	1,775	1,443,508	1,515	7,259,360	7,135,278	133,961	400,916	3,988,089	1,389	1,364,473
Grain mill products	2,133	9,425,212	9,304,061	162,202	435,108	4,077,049	1,897	850,602	1,489	8,426,642	8,313,640	147,532	457,754	3,750,986	1,382	775,339
Bakery products	2,717	5,710,774	5,652,488	139,026	212,040	2,315,507	2,409	293,849	1,551	4,763,256	4,713,002	114,952	234,960	1,979,994	1,434	249,094
Sugar	54	1,949,011	1,897,489	58,844	122,242	1,517,955	54	335,154	44	1,922,053	1,872,515	56,426	123,783	1,459,811	44	331,909
Confectionery and related products	666	3,408,890	3,352,612	61,384	416,767	974,002	550	280,031	498	3,188,350	3,133,712	56,294	430,408	883,484	432	251,461
Malt liquors and malt	145	4,081,501	4,032,570	123,844	223,239	2,138,929	145	255,424	81	3,454,983	3,412,387	107,928	243,375	1,842,427	81	206,085
Wine, brandy, and brandy spirits	70	339,239	337,367	7,498	22,909	281,872	70	101,691	33	234,211	232,520	4,881	23,648	193,357	33	72,381
Distilled, rectified, and blended liquors, except brandy	70	3,755,112	3,709,712	41,004	189,970	3,207,647	70	1,054,675	69	3,751,226	3,705,832	40,921	190,016	3,206,061	69	1,054,186
Bottled soft drinks and flavorings	2,874	4,632,258	4,503,495	233,271	392,375	2,925,523	2,629	352,068	2,118	4,261,295	4,140,395	214,824	410,761	2,692,345	2,048	319,218
Vegetable and animal oils	385	3,095,681	3,041,543	54,033	76,986	1,397,893	355	342,838	298	2,827,673	2,777,916	49,004	86,410	1,255,567	271	312,996
Food and kindred products, not elsewhere classified	1,872	4,452,998	4,396,655	95,293	193,824	2,287,929	1,668	557,316	1,200	4,023,016	3,972,279	80,034	231,957	2,017,875	1,074	517,727
Food and kindred products not allocable	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Tobacco manufactures	100	5,731,013	5,697,953	60,794	661,835	4,344,693	97	2,612,656	96	5,668,081	5,635,330	59,236	664,644	4,285,326	93	2,585,610

Footnotes at end of table.

Table 5.1—NUMBER OF RETURNS, TOTAL RECEIPTS, BUSINESS RECEIPTS, DEPRECIATION, NET INCOME, TOTAL ASSETS, AND INVENTORY, BY INDUSTRIAL GROUP—Continued

Industrial group	Returns with and without net income								Returns with net income							
	Number of returns	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Total assets (Thousand dollars)	Inventory, end-of-year		Number of returns	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net income (Thousand dollars)	Total assets (Thousand dollars)	Inventory, end-of-year	
							Number of returns	(Thousand dollars)							Number of returns	Amount (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Manufacturing—Continued																
Textile mill products	5,741	18,791,323	18,523,286	485,769	1,014,586	11,933,142	4,692	3,322,046	4,174	17,023,726	16,791,515	443,021	1,098,465	10,699,765	3,528	2,947,753
Broad woven fabric mills, cotton	229	4,493,769	4,437,824	159,899	328,806	3,273,701	214	901,487	179	4,215,830	4,163,632	152,042	334,144	3,026,339	177	813,709
Broad woven fabric mills, man-made fiber and silk	156	1,811,399	1,789,589	52,358	122,702	1,295,851	92	344,677	123	1,658,165	1,637,962	48,332	128,803	1,204,688	61	313,930
Dyeing and finishing textiles, except wool fabrics and knit goods	515	772,220	764,547	20,606	28,986	421,647	450	66,068	382	650,686	643,669	16,166	39,710	360,675	345	57,951
Broad woven fabric mills and finishing, wool	321	1,500,442	1,457,520	35,435	65,944	1,227,795	290	271,149	231	1,389,399	1,347,298	33,380	75,988	1,169,635	212	254,893
Knitting mills	1,931	3,392,305	3,352,148	62,540	127,165	1,770,212	1,535	602,107	1,382	2,997,129	2,963,909	55,649	150,706	1,553,667	1,114	513,325
Carpets and rugs: woven, tufted, and braided	255	1,437,171	1,421,977	23,977	49,968	698,631	211	269,269	161	1,286,654	1,272,838	21,322	55,708	596,750	142	228,867
Yarn and thread mills	489	2,005,959	1,982,226	62,365	107,479	1,192,275	424	271,313	375	1,701,311	1,679,739	51,037	120,642	936,931	323	212,124
Narrow fabrics	444	472,891	467,758	9,713	28,922	284,982	367	81,062	286	456,942	453,217	9,184	30,048	273,570	286	79,653
Textile mill products, not elsewhere classified	1,387	1,993,017	1,945,483	32,442	97,503	1,152,539	1,097	325,381	1,046	1,763,810	1,733,096	29,595	105,162	981,184	859	285,643
Textile mill products not allocable	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Apparel and other fabricated textile products	17,421	19,420,284	19,249,093	155,640	683,855	8,279,737	12,920	3,044,058	12,861	17,212,914	17,064,148	138,525	773,559	7,440,505	10,191	2,721,525
Men's and boys' clothing	2,801	6,435,353	6,371,212	51,327	263,257	3,332,567	2,338	1,328,704	2,330	5,860,189	5,803,432	47,698	277,519	3,093,529	1,999	1,213,547
Women's, children's, and infants' clothing	8,801	9,514,546	9,438,242	66,836	286,052	3,402,479	5,757	1,201,347	6,652	8,369,528	8,303,125	58,967	338,833	3,037,213	4,746	1,080,228
Miscellaneous apparel and accessories	2,615	1,355,880	1,347,134	11,325	29,925	583,253	2,165	218,275	1,557	1,081,665	1,075,590	8,828	42,057	446,112	1,408	162,305
Miscellaneous fabricated textile products	3,107	2,069,298	2,047,750	25,896	106,530	946,450	2,588	290,989	2,289	1,872,416	1,853,075	22,870	114,391	852,146	2,005	261,004
Apparel and other fabricated textile products not allocable	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Lumber and wood products, except furniture	8,793	10,350,780	9,900,358	328,672	427,683	7,495,286	7,381	1,526,048	5,817	8,764,635	8,357,016	272,909	534,776	6,329,967	5,129	1,294,636
Logging, lumber and wood basic products	3,082	4,799,542	4,498,782	180,775	252,136	3,688,953	2,223	673,931	2,067	4,323,599	4,035,770	159,572	285,719	3,318,986	1,609	602,735
Millwork, veneers, plywood, and prefabricated structural products	2,975	3,914,409	3,788,317	106,164	103,365	2,956,632	2,709	640,945	1,816	2,979,291	2,880,460	79,297	161,812	2,284,261	1,784	505,160
Miscellaneous wood products, except furniture	2,736	1,636,829	1,613,259	41,733	72,182	849,701	2,449	211,172	1,934	1,461,745	1,440,786	34,040	87,245	726,720	1,736	186,741
Furniture and fixtures	6,841	7,393,972	7,304,961	107,843	400,587	3,715,666	6,436	1,150,059	4,593	6,546,574	6,471,660	96,111	452,554	3,295,726	4,477	998,377
Household furniture	4,561	5,206,119	5,145,194	75,903	270,944	2,415,354	4,350	774,650	3,148	4,619,666	4,566,637	67,867	305,952	2,137,169	3,048	672,226
Furniture and fixtures, except household furniture	2,280	2,187,853	2,159,767	31,940	129,643	1,300,312	2,086	375,409	1,445	1,926,908	1,905,023	28,244	146,602	1,158,557	1,429	326,151
Paper and allied products	3,324	16,630,848	16,244,072	748,119	1,411,932	14,756,553	2,966	2,048,275	2,593	15,886,168	15,512,085	720,523	1,452,546	14,142,338	2,415	1,948,772
Pulp mills	17	656,008	626,748	46,029	67,555	985,950	14	81,345	13	600,104	571,052	42,431	68,075	903,387	13	75,277
Paper, paperboard, building paper, and building board mills	317	9,538,315	9,286,278	511,828	773,399	9,658,434	258	1,136,016	217	9,271,554	9,024,940	501,066	786,687	9,387,050	210	1,101,698
Converted paper and paperboard products, except containers	1,457	3,449,803	3,391,368	102,257	372,856	2,299,754	1,266	524,046	1,083	3,266,392	3,210,469	95,488	389,741	2,172,079	966	491,063
Paperboard boxes and other containers	1,533	2,986,722	2,939,678	88,005	198,122	1,812,415	1,428	306,868	1,280	2,748,118	2,705,624	81,538	208,043	1,679,822	1,226	280,734
Printing, publishing, and allied industries	23,314	20,684,000	19,975,864	509,469	1,828,870	14,252,662	16,104	1,718,788	15,710	19,303,123	18,624,651	472,447	1,933,872	13,337,978	11,430	1,583,706
Newspapers	4,514	6,240,126	5,939,522	172,242	759,320	4,892,893	2,838	173,614	3,381	6,015,176	5,719,382	165,446	787,548	4,740,350	2,354	165,825
Periodicals	1,643	2,779,653	2,669,694	40,385	207,361	1,799,786	640	174,510	1,039	2,598,551	2,496,514	38,748	226,094	1,695,160	410	164,684
Books: publishing, and publishing and printing; and miscellaneous publishing	2,505	3,160,790	3,004,407	51,317	302,787	2,644,339	1,453	582,654	1,415	2,956,159	2,809,266	46,391	324,176	2,435,157	862	532,534
Printing, including manifold business forms and books	11,211	7,086,952	6,971,719	209,544	462,047	4,090,727	9,182	670,128	7,545	6,438,503	6,329,686	188,791	490,911	3,707,208	6,305	613,144
Bookbinding and printing trade services	3,337	1,337,288	1,316,105	33,192	90,954	774,012	1,937	110,765	2,276	1,216,286	1,196,126	30,306	98,644	709,885	1,470	100,402
Printing, publishing, and allied industries not allocable	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Chemicals and allied products	10,492	44,689,217	43,584,237	1,915,658	5,312,636	37,870,578	9,324	6,584,607	7,000	43,519,001	42,437,958	1,862,717	5,399,285	36,599,058	6,421	6,392,528
Basic chemicals	1,150	13,257,735	12,929,226	756,354	1,513,152	13,275,017	984	2,122,468	740	13,169,838	12,842,682	749,865	1,529,575	13,115,174	652	2,105,881
Plastics materials and synthetic resins, rubber, and man-made fibers, except glass	1,319	8,132,659	7,985,824	589,848	1,088,333	8,243,662	1,253	1,151,897	896	7,772,197	7,630,074	565,902	1,109,717	7,813,367	886	1,105,838
Drugs	1,288	7,072,281	6,824,777	145,522	1,120,416	5,141,817	1,109	1,178,536	821	6,998,282	6,752,890	143,608	1,125,787	5,054,719	730	1,159,071
Soap and related products	1,583	4,056,136	3,947,301	61,936	431,827	2,137,558	1,386	396,314	1,086	3,963,999	3,856,336	60,303	434,889	2,091,899	966	382,299
Perfumes, cosmetics, and other toilet preparations	822	1,670,294	1,615,562	18,610	249,719	1,150,052	744	219,160	424	1,555,482	1,505,774	16,756	256,245	1,072,185	375	198,689

Footnotes at end of table.

Table 5.1—NUMBER OF RETURNS, TOTAL RECEIPTS, BUSINESS RECEIPTS, DEPRECIATION, NET INCOME, TOTAL ASSETS, AND INVENTORY, BY INDUSTRIAL GROUP—Continued

Industrial group	Returns with and without net income								Returns with net income							
	Number of returns	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Total assets (Thousand dollars)	Inventory, end-of-year		Number of returns	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net income (Thousand dollars)	Total assets (Thousand dollars)	Inventory, end-of-year	
							Number of returns	Amount (Thousand dollars)							Number of returns	Amount (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Manufacturing—Continued																
Chemicals and allied products--Continued																
Paints and allied products, including gum and wood chemicals	1,229	3,144,714	3,087,290	61,283	229,457	1,879,919	1,165	522,977	905	3,004,387	2,948,237	58,910	237,740	1,790,324	842	496,351
Fertilizers and other agricultural chemicals	1,059	1,406,330	1,381,530	58,535	40,090	1,402,034	842	213,564	645	1,197,794	1,178,632	47,176	54,398	1,106,286	584	173,826
Miscellaneous chemical products	1,929	3,571,135	3,504,939	111,084	322,683	2,370,972	1,728	456,852	1,446	3,492,539	3,428,965	108,422	333,665	2,297,933	1,350	448,478
Chemical and allied products not allocable	113	2,377,933	2,307,788	112,486	316,959	2,269,547	113	322,839	37	2,364,483	2,294,368	111,775	317,269	2,257,171	36	322,095
Petroleum refining and related industries	1,111	56,290,463	52,483,666	2,244,131	3,837,745	60,450,333	823	4,251,134	777	54,569,739	50,828,877	2,160,539	3,864,016	58,431,456	605	4,102,142
Petroleum refining, without extraction	166	1,010,922	1,000,493	28,160	63,013	594,245	139	93,818	104	925,502	915,772	26,805	65,427	555,203	101	82,973
Integrated petroleum refining and extraction	164	53,910,086	50,165,013	2,169,291	3,686,802	58,989,466	93	4,039,209	130	52,370,740	48,687,265	2,091,333	3,705,394	57,055,679	72	3,904,512
Miscellaneous petroleum and coal products	781	1,369,455	1,318,160	46,680	87,930	866,622	591	118,107	543	1,273,497	1,225,840	42,401	93,195	820,574	432	114,657
Rubber and miscellaneous plastics products	4,814	11,320,332	11,118,791	356,321	783,671	8,095,793	4,260	1,995,214	3,111	10,794,874	10,601,796	330,439	832,894	7,673,458	2,905	1,912,693
Tires and inner tubes	90	6,502,983	6,359,396	216,384	492,282	5,074,710	90	1,370,800	74	6,471,138	6,327,694	215,039	495,346	5,045,594	74	1,363,840
Rubber products, except tires and inner tubes	956	2,236,795	2,205,174	54,880	140,163	1,513,437	938	314,046	716	2,062,132	2,034,967	48,449	155,593	1,382,767	716	291,088
Miscellaneous plastics products	3,768	2,580,554	2,554,221	85,057	151,226	1,507,646	3,232	310,368	2,321	2,261,604	2,239,135	66,951	181,955	1,245,097	2,115	257,765
Leather and leather products	2,917	5,487,108	5,430,890	60,595	241,744	2,699,499	2,558	861,627	2,270	5,080,990	5,029,219	55,484	257,871	2,507,018	2,116	802,971
Footwear, except rubber	893	3,139,989	3,106,344	36,114	142,986	1,680,454	825	533,694	700	2,911,459	2,881,069	33,720	149,747	1,581,582	686	502,962
Leather tanning and finishing, and leather products, not elsewhere classified	2,024	2,347,119	2,324,546	24,481	98,758	1,019,045	1,733	327,933	1,570	2,169,531	2,148,150	21,764	108,124	925,436	1,430	900,009
Stone, clay, and glass products	8,446	13,348,451	13,034,671	673,192	977,052	12,231,731	7,482	1,846,712	5,462	11,694,036	11,416,091	573,037	1,099,893	10,581,046	5,027	1,631,917
Glass and glass products	1,067	3,589,241	3,507,625	146,731	377,344	3,202,701	912	592,054	544	3,439,531	3,361,280	141,684	393,922	3,087,695	518	560,512
Cement, hydraulic	49	1,254,297	1,229,596	127,694	83,253	2,113,764	48	155,511	42	1,006,718	987,420	97,731	96,577	1,622,401	41	116,239
Structural clay products	662	965,436	933,228	49,801	56,717	995,851	632	200,913	426	772,160	747,381	40,464	69,158	817,667	396	159,453
Pottery and related products	332	534,697	529,251	13,331	24,914	357,617	305	89,742	203	400,917	397,063	10,079	37,832	263,591	203	68,017
Concrete, gypsum, and plaster products	4,895	3,944,213	3,857,090	226,239	159,742	3,046,211	4,318	381,266	3,307	3,251,736	3,179,518	183,299	209,050	2,513,176	3,026	319,767
Miscellaneous nonmetallic mineral products	1,441	3,060,567	2,977,881	109,396	275,082	2,515,587	1,267	427,226	940	2,822,974	2,743,429	99,780	293,354	2,276,516	843	407,929
Primary metal industries	5,326	42,761,281	42,079,402	1,875,467	3,535,279	37,793,961	4,532	7,407,740	4,317	41,655,678	40,986,222	1,821,140	3,598,501	36,706,832	3,785	7,154,426
Blast furnaces, steel works, foundries, and forgings	1,572	24,653,321	24,259,677	1,328,911	1,960,935	22,576,582	1,471	4,513,218	1,346	24,154,801	23,769,494	1,295,339	1,994,706	22,006,200	1,295	4,382,668
Smelting, refining, rolling, drawing, and alloying of nonferrous metals, including foundries and forgings	2,920	17,023,361	16,756,395	513,882	1,468,928	14,559,434	2,534	2,716,715	2,242	16,478,049	16,214,650	496,478	1,489,043	14,119,380	2,035	2,612,109
Miscellaneous primary metal industries	805	951,913	931,537	29,715	88,010	568,837	510	148,535	700	890,142	870,285	26,364	97,346	492,144	438	130,377
Primary metal industries not allocable	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Fabricated metal products, except machinery and transportation equipment	21,124	31,820,452	31,376,104	713,172	2,404,286	18,793,083	18,630	5,149,443	16,489	30,107,932	29,693,655	676,114	2,525,032	17,744,319	14,801	4,848,586
Metal cans	98	2,993,726	2,958,638	126,421	251,733	2,314,791	84	447,102	55	2,993,562	2,958,638	126,419	251,869	2,309,504	55	446,857
Cutlery, hand tools, and general hardware	1,287	2,650,989	2,595,690	60,245	298,840	1,791,396	1,141	525,108	897	2,572,929	2,519,307	58,189	307,334	1,731,483	839	499,985
Heating apparatus (except electric) and plumbing fixtures	1,343	2,782,849	2,742,592	52,712	167,152	1,745,373	1,225	604,578	1,010	2,603,779	2,565,277	48,966	179,889	1,607,146	956	554,960
Fabricated structural metal products	6,745	9,753,784	9,621,073	163,329	546,381	5,150,661	6,161	1,477,271	4,954	8,976,844	8,856,364	149,470	595,528	4,703,543	4,629	1,346,956
Screw machine products, and bolts, nuts, screws, rivets, and washers	1,753	2,217,865	2,168,891	62,326	245,918	1,311,359	1,431	339,241	1,545	2,149,629	2,101,980	60,364	249,690	1,275,864	1,249	329,842
Metal stampings	1,884	3,627,361	3,577,396	79,221	260,795	2,020,649	1,698	486,652	1,594	3,473,346	3,425,420	75,110	268,695	1,928,126	1,434	464,210
Metal coating and engraving	2,751	1,073,955	1,065,537	29,212	79,746	531,828	2,237	69,548	2,226	992,175	984,792	26,154	86,351	479,502	1,813	61,647
Fabricated wire products and miscellaneous fabricated metal products	5,192	6,535,712	6,465,957	135,794	546,177	3,807,527	4,582	1,170,475	4,166	6,161,491	6,101,569	127,530	577,871	3,591,806	3,784	1,114,739
Fabricated metal products not allocable	71	184,211	180,330	3,912	7,544	119,499	71	29,468	42	184,177	180,308	3,912	7,805	117,345	42	29,390
Machinery, except electric	20,726	46,113,775	44,476,219	1,401,208	5,333,685	34,276,688	17,234	10,125,947	16,206	44,627,433	43,022,888	1,358,021	5,450,067	33,097,043	13,964	9,711,058
Engines and turbines	90	1,376,964	1,364,010	28,132	135,734	814,261	64	279,051	85	1,355,097	1,342,863	27,236	139,385	784,127	59	267,304
Farm machinery and equipment	968	6,440,786	6,311,532	135,689	501,483	5,088,700	914	1,570,854	663	6,328,132	6,201,399	133,629	510,034	5,001,529	608	1,531,167
Construction, mining, and materials handling machinery and equipment	1,450	8,101,831	7,449,497	167,220	1,301,874	5,918,748	1,327	1,803,497	1,180	7,869,436	7,222,285	159,611	1,315,833	5,748,225	1,095	1,733,539
Metalworking machinery and equipment	5,900	6,326,562	6,238,064	158,160	683,174	4,024,710	4,934	1,225,563	4,890	6,133,736	6,048,156	151,898	699,591	3,875,851	4,114	1,172,494
Special industry machinery and equipment, except metalworking	2,811	5,859,169	5,630,294	142,525	522,572	4,423,327	2,381	1,303,799	2,097	5,582,042	5,357,334	134,492	541,683	4,188,807	1,924	1,209,981

Footnotes at end of table.

Table 5.1—NUMBER OF RETURNS, TOTAL RECEIPTS, BUSINESS RECEIPTS, DEPRECIATION, NET INCOME, TOTAL ASSETS, AND INVENTORY, BY INDUSTRIAL GROUP—Continued

Industrial group	Returns with and without net income								Returns with net income							
	Number of returns	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Total assets (Thousand dollars)	Inventory, end-of-year: Number of returns	Inventory, end-of-year: Amount (Thousand dollars)	Number of returns	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net income (Thousand dollars)	Total assets (Thousand dollars)	Inventory, end-of-year: Number of returns	Inventory, end-of-year: Amount (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Manufacturing—Continued																
Machinery, except electric—Continued																
General industrial machinery and equipment	2,206	5,189,647	5,098,354	128,405	562,470	3,606,313	1,943	1,108,957	1,767	5,026,129	4,939,537	125,559	577,153	3,489,664	1,606	1,068,170
Office, computing, and accounting machines	307	7,209,804	6,904,131	499,222	1,204,917	7,098,211	254	1,937,798	201	7,031,560	6,735,466	493,408	1,223,000	6,920,270	200	1,881,120
Service industry machines	1,044	2,777,518	2,718,722	58,609	196,196	1,699,436	920	536,915	784	2,671,661	2,614,175	55,212	205,902	1,612,755	699	507,342
Miscellaneous machinery, except electrical	5,831	2,708,723	2,639,043	80,239	213,900	1,532,683	4,440	334,422	4,420	2,506,869	2,439,101	73,969	226,121	1,405,516	3,602	314,850
Machinery, except electric not allocable	119	122,771	122,572	3,007	11,365	70,299	57	25,091	119	122,771	122,572	3,007	11,365	70,299	57	25,091
Electrical machinery, equipment, and supplies	8,868	40,438,699	39,843,831	908,367	3,265,084	26,367,779	7,566	8,056,590	5,632	38,356,510	37,802,358	861,869	3,432,020	24,778,061	5,184	7,522,385
Electrical transmission and distribution equipment	526	8,388,449	8,303,174	197,443	842,703	5,072,806	485	1,608,303	296	8,201,017	8,120,390	194,457	854,011	4,967,147	281	1,563,703
Electrical industrial apparatus	663	2,548,476	2,510,028	53,315	262,554	1,629,307	613	522,889	534	2,383,955	2,354,568	45,661	271,921	1,404,003	533	486,347
Household appliances	485	4,689,890	4,617,417	93,262	350,596	3,323,652	452	1,082,078	393	4,212,408	4,147,754	82,115	377,803	2,951,887	364	959,410
Radio and TV receiving sets, except communication types	775	6,264,306	6,187,792	105,757	478,130	2,857,014	385	876,568	390	6,045,506	5,973,688	103,527	489,580	2,725,472	287	796,985
Communication equipment	671	2,783,110	2,685,668	78,324	202,929	2,651,838	669	466,516	385	2,569,599	2,474,738	74,360	222,373	2,492,609	384	417,675
Electronic components and accessories	3,115	8,618,069	8,501,308	232,430	553,214	5,941,059	2,594	1,885,568	1,954	8,081,400	7,972,983	218,402	626,661	5,486,256	1,764	1,729,757
Electric lighting and wiring equipment, except insulated wire	1,104	1,752,464	1,732,780	30,224	139,173	885,160	1,059	310,776	767	1,638,580	1,620,211	27,802	144,142	832,734	723	291,938
Electrical machinery, equipment, and supplies, not elsewhere classified	1,472	2,472,074	2,425,394	50,757	225,846	1,593,880	1,277	513,029	882	2,306,129	2,261,117	48,741	235,438	1,509,230	817	486,375
Electrical machinery, equipment, and supplies not allocable	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Transportation equipment	4,948	74,811,237	73,709,769	1,708,712	6,805,379	53,955,122	4,410	12,566,855	3,349	73,057,825	71,979,486	1,673,432	6,936,462	52,583,348	3,214	12,217,970
Motor vehicles and motor vehicle equipment	2,152	50,546,818	49,711,805	1,207,506	5,511,721	38,517,823	1,981	6,474,271	1,617	49,268,950	48,449,037	1,182,466	5,573,308	37,511,432	1,557	6,242,085
Motor vehicles	741	42,939,674	42,196,136	1,034,077	4,806,652	33,855,417	729	5,041,055	507	41,870,499	41,138,421	1,013,190	4,860,048	33,010,669	495	4,872,625
Motor vehicle parts and accessories	1,411	7,607,144	7,515,669	173,429	705,069	4,662,406	1,252	1,433,216	1,110	7,398,451	7,310,616	169,276	713,260	4,500,763	1,062	1,369,460
Transportation equipment, except motor vehicles	2,796	24,264,419	23,997,964	501,206	1,293,658	15,437,299	2,429	6,092,584	1,732	23,788,875	23,530,449	490,966	1,363,154	15,071,916	1,657	5,975,885
Aircraft and parts, and guided missiles and space vehicles	872	18,149,514	17,990,499	355,958	932,050	11,538,215	755	5,118,366	642	17,976,702	17,819,953	352,212	977,122	11,393,837	587	5,057,234
Aircraft, and complete guided missiles and space vehicles	96	11,955,490	11,848,441	220,485	573,037	7,278,181	58	3,483,316	34	11,891,025	11,784,878	219,287	608,495	7,218,888	33	3,450,952
Aircraft parts, and guided missile and space vehicle subassemblies	776	6,194,024	6,142,058	135,473	359,013	4,260,034	697	1,635,050	608	6,085,677	6,035,075	132,925	368,627	4,174,949	554	1,606,282
Ship and boat building and repair	1,008	1,752,944	1,728,442	30,731	83,650	1,085,290	825	292,678	539	1,631,653	1,608,704	26,356	95,573	951,459	525	270,884
Railroad equipment, including street cars	92	2,792,999	2,730,585	97,899	221,667	2,261,606	77	498,203	80	2,792,999	2,730,585	97,874	221,791	2,258,998	77	498,203
Transportation not allocable	824	1,568,962	1,548,438	16,618	56,291	552,188	772	183,337	471	1,387,521	1,371,207	14,524	68,668	467,622	468	149,564
Scientific instruments; photographic equipment; watches and clocks	3,724	9,832,197	9,644,913	350,741	1,455,403	7,796,211	3,291	1,997,880	2,683	9,506,671	9,327,295	342,808	1,492,271	7,498,120	2,431	1,916,351
Scientific and mechanical measuring instruments	1,385	3,727,790	3,661,850	104,645	328,560	2,845,527	1,256	880,884	956	3,586,152	3,525,316	101,003	348,480	2,688,829	905	845,532
Optical, medical, and ophthalmic goods	1,879	2,295,878	2,250,868	49,561	273,162	1,555,450	1,602	433,406	1,394	2,211,626	2,167,596	48,299	278,022	1,497,923	1,218	411,338
Photographic equipment and supplies	368	3,117,503	3,048,969	187,644	794,384	2,923,358	341	488,360	243	3,019,439	2,952,729	184,649	806,436	2,841,902	218	465,061
Watches and clocks	92	691,026	683,226	8,891	59,297	471,876	92	195,230	90	689,454	681,654	8,857	59,333	469,466	90	194,420
Jewelry and silverware	1,353	1,212,540	1,203,162	10,123	79,048	702,878	1,262	274,174	1,122	1,177,177	1,168,090	9,935	79,661	685,291	1,057	265,557
Toys and sporting goods	1,841	1,946,169	1,867,183	34,408	66,306	1,317,925	1,594	385,126	1,036	1,760,187	1,683,188	30,027	93,515	1,183,822	951	338,484
Ordnance, except guided missiles	121	436,796	428,726	8,651	54,136	265,018	92	85,428	92	414,575	406,656	8,037	55,799	251,436	90	79,447
Costume jewelry	470	266,844	260,472	1,793	5,698	93,706	444	31,242	341	222,411	216,523	1,514	7,568	81,325	340	26,295
Manufacturing, not elsewhere classified	6,476	4,638,373	4,558,969	99,852	323,571	3,024,888	5,478	789,366	4,478	4,136,451	4,066,687	88,557	360,484	2,652,484	3,955	689,951
Manufacturing not allocable	492	117,397	112,290	1,608	437	76,381	251	15,055	208	91,151	86,359	1,122	6,404	53,315	121	9,061

Footnotes at end of table.

Table 5.1—NUMBER OF RETURNS, TOTAL RECEIPTS, BUSINESS RECEIPTS, DEPRECIATION, NET INCOME, TOTAL ASSETS, AND INVENTORY, BY INDUSTRIAL GROUP—Continued

Industrial group	Returns with and without net income								Returns with net income							
	Number of returns	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Total assets (Thousand dollars)	Inventory, end-of-year		Number of returns	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net income (Thousand dollars)	Total assets (Thousand dollars)	Inventory, end-of-year	
							Number of returns	Amount (Thousand dollars)							Number of returns	Amount (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Transportation, communication, electric, gas, and sanitary services	59,925	97,097,754	94,205,011	9,475,211	11,619,764	204,061,020	14,207	4,242,869	39,245	90,563,695	87,935,896	8,977,156	11,990,041	195,209,108	9,685	4,059,044
Transportation	46,402	44,854,426	42,840,271	3,645,296	2,443,438	65,945,576	9,587	1,164,397	30,385	38,808,423	37,031,834	3,209,887	2,736,949	58,711,212	6,042	1,000,049
Railroad transportation, terminals, and related services	447	13,217,970	12,210,538	1,384,510	706,699	36,331,954	250	608,549	312	11,590,947	10,715,854	1,296,930	780,833	32,984,021	177	550,448
Local, suburban, and intercity passenger transportation, terminals, and related services	8,079	2,205,497	2,117,208	199,032	140,380	2,223,373	1,319	21,067	5,650	2,030,329	1,946,183	181,487	152,417	2,086,783	861	19,872
Motor freight transportation and warehousing, terminals, and related services	24,642	14,324,137	14,091,004	746,650	515,729	7,470,965	5,239	166,041	16,539	11,802,515	11,612,962	604,136	602,350	6,151,770	3,352	129,031
Water transportation, terminals, and related services	4,516	3,897,841	3,666,993	252,390	260,226	4,777,409	1,085	55,031	2,679	3,530,514	3,311,409	214,200	293,008	4,105,823	554	39,021
Air transportation, terminals, and related services	2,195	7,046,297	6,685,999	736,965	539,174	9,334,378	1,008	224,415	1,062	6,231,179	5,906,333	643,514	590,747	8,394,319	642	183,454
Pipe line transportation, terminals, and related services	341	1,332,107	1,306,803	163,990	173,940	3,092,394	110	28,006	174	1,185,157	1,161,950	142,267	180,645	2,676,166	102	24,426
Transportation services not allocable	6,182	2,830,577	2,761,726	161,759	107,290	2,715,103	576	61,288	3,969	2,437,782	2,377,143	127,353	136,949	2,312,330	354	53,797
Communication services	7,046	23,824,946	23,342,586	2,398,131	4,583,359	51,423,476	2,511	1,400,314	4,799	23,580,995	23,115,628	2,363,732	4,640,256	50,630,654	2,106	1,394,176
Telephone communications	2,249	20,155,998	19,818,206	2,166,751	4,208,530	46,742,601	1,535	1,276,553	1,837	20,145,545	19,808,030	2,163,997	4,210,815	46,672,761	1,365	1,275,678
Telegraph communications	54	389,396	384,676	61,710	13,001	802,520	54	58,558	53	388,508	383,821	61,710	13,113	802,520	53	58,558
Radio and television broadcasting	3,187	2,995,260	2,877,100	133,587	374,918	3,260,331	361	56,373	2,123	2,875,143	2,761,426	120,591	401,420	2,997,361	299	54,134
Communication services, not elsewhere classified	1,556	284,292	262,604	36,083	[2]13,090	618,024	561	8,830	786	171,799	162,351	17,434	14,908	158,012	389	5,806
Electric, gas, and sanitary services	6,477	28,418,382	28,022,154	3,431,784	4,592,967	86,691,968	2,109	1,678,158	4,061	28,174,277	27,788,434	3,403,537	4,612,836	85,867,242	1,537	1,664,819
Electric and gas companies and systems	1,523	27,638,322	27,273,192	3,339,798	4,510,197	83,673,746	1,104	1,649,292	1,154	27,467,166	27,107,700	3,323,139	4,516,916	83,250,819	860	1,639,259
Electric companies and systems	252	8,675,304	8,579,502	1,254,733	1,996,252	32,476,986	194	586,858	190	8,607,319	8,513,746	1,247,757	1,997,868	32,223,438	151	582,940
Gas companies and systems	1,177	10,104,729	9,917,240	863,923	976,233	21,451,774	850	529,186	883	10,001,644	9,817,566	854,252	981,336	21,284,121	649	523,071
Combination companies and systems—gas, electric, or other services	94	8,858,289	8,776,450	1,221,142	1,537,712	29,744,986	60	533,248	81	8,858,203	8,776,388	1,221,130	1,537,712	29,743,260	60	533,248
Water supply and other sanitary services	4,954	780,060	748,962	91,986	82,770	3,018,222	1,005	28,866	2,907	707,111	680,734	80,398	95,920	2,616,423	677	25,560
Wholesale and retail trade	453,174	389,155,391	381,613,152	3,235,453	8,240,466	135,943,102	382,014	43,300,235	306,945	339,491,100	332,908,134	2,699,558	9,702,287	115,990,092	270,123	37,312,390
Wholesale trade	151,177	184,921,354	182,166,272	1,085,795	3,794,051	61,447,412	113,368	18,212,233	109,850	164,223,223	161,836,528	910,661	4,365,047	52,164,237	86,791	16,073,172
Motor vehicles and automotive equipment	11,475	9,015,329	8,900,199	57,097	277,077	3,625,756	10,313	1,490,499	8,493	7,998,268	7,899,189	48,885	312,357	3,221,336	7,913	1,300,762
Drugs, chemicals, and paints	6,801	8,415,352	8,301,909	38,803	223,674	3,361,801	4,981	789,528	4,399	7,587,432	7,514,398	30,746	251,497	2,234,866	3,410	657,836
Dry goods and apparel	8,726	8,415,408	8,299,194	29,747	186,528	3,270,226	5,748	1,163,637	6,152	7,231,796	7,127,134	26,558	232,698	2,881,189	4,524	990,954
Groceries and related products	17,013	35,996,032	35,578,902	168,020	356,875	6,472,180	12,265	1,722,283	11,954	31,433,233	31,069,977	136,221	422,339	5,590,987	8,992	1,461,799
Meat and meat products	2,832	6,175,727	6,156,598	19,319	48,834	765,688	2,472	141,024	1,948	5,277,791	5,259,514	16,198	60,625	673,504	1,766	119,686
Groceries and related products, except meat and meat products	14,181	29,820,305	29,422,304	148,701	308,041	5,706,492	9,793	1,581,259	10,006	26,155,442	25,810,463	120,023	361,714	4,917,483	7,226	1,342,113
Farm products—raw materials	6,728	15,941,298	15,687,331	100,664	116,004	4,326,651	5,057	1,312,568	4,691	13,218,290	13,008,513	74,296	158,402	3,543,130	3,684	1,144,639
Electrical goods	8,332	9,901,772	9,769,946	37,117	325,237	3,345,673	6,396	1,265,621	6,496	9,380,379	9,256,276	33,309	357,290	3,112,588	5,208	1,172,912
Hardware, and plumbing and heating equipment and supplies	8,242	8,608,313	8,482,720	43,313	241,426	3,238,599	6,980	1,290,030	6,376	8,194,497	8,074,420	40,448	262,488	3,013,085	5,581	1,192,910
Machinery, equipment, and supplies	21,897	18,062,208	17,624,408	144,456	587,853	7,636,840	17,175	2,613,928	16,136	16,231,716	15,847,034	115,117	654,002	6,538,579	13,657	2,333,907
Metals and minerals, except petroleum products and scrap	3,201	7,900,993	7,821,456	53,273	243,554	3,154,357	2,101	1,095,281	2,621	7,225,242	7,150,529	43,733	263,738	2,812,913	1,849	1,017,614
Petroleum bulk stations and terminals	5,846	7,036,397	6,831,653	99,964	95,279	3,887,725	5,055	298,999	5,118	5,619,174	5,456,811	90,686	152,144	2,438,129	4,487	275,281
Alcoholic beverages	3,574	9,823,576	9,778,056	31,539	188,726	2,482,409	3,315	848,331	2,826	9,170,274	9,128,765	28,544	197,932	2,238,369	2,610	764,902
Paper and its products	3,001	4,492,572	4,425,253	18,271	96,583	1,363,441	2,144	401,399	2,435	4,281,289	4,217,158	16,586	103,533	1,265,284	1,731	368,647
Lumber and construction materials	8,587	7,891,359	7,769,593	61,263	116,368	2,713,898	6,511	709,816	5,798	6,743,884	6,642,154	48,633	154,915	2,215,063	4,510	583,960
Wholesale trade, not elsewhere classified	35,399	32,991,002	32,477,344	199,080	720,846	12,401,781	24,742	3,187,005	24,824	29,516,226	29,063,651	174,355	820,652	10,911,156	18,281	2,786,086
Wholesale trade not allocable	2,355	429,743	418,308	3,188	18,021	166,075	585	23,308	1,531	391,523	380,519	2,544	21,060	147,563	354	20,963

Footnotes at end of table.

Table 5.1—NUMBER OF RETURNS, TOTAL RECEIPTS, BUSINESS RECEIPTS, DEPRECIATION, NET INCOME, TOTAL ASSETS, AND INVENTORY, BY INDUSTRIAL GROUP—Continued

Industrial group	Returns with and without net income								Returns with net income							
	Number of returns	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Total assets (Thousand dollars)	Inventory, end-of-year: Number of returns	Inventory, end-of-year: Amount (Thousand dollars)	Number of returns	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net income (Thousand dollars)	Total assets (Thousand dollars)	Inventory, end-of-year: Number of returns	Inventory, end-of-year: Amount (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Wholesale and retail trade—Continued																
Retail trade	298,432	202,568,961	197,824,082	2,133,015	4,410,477	73,611,420	266,743	24,832,596	195,547	173,725,518	169,568,160	1,773,851	5,290,129	63,017,781	182,109	21,009,989
Building materials, hardware, and farm equipment	29,426	12,343,585	12,074,596	126,857	249,554	6,078,756	27,025	2,410,084	20,271	10,156,507	9,937,716	97,476	350,037	4,870,201	19,345	1,983,401
Building materials dealers	16,954	7,846,325	7,682,091	88,811	159,536	3,834,940	15,256	1,221,916	11,188	6,303,487	6,172,533	66,905	230,951	2,980,740	10,438	972,494
Hardware stores	7,408	1,731,127	1,693,762	17,360	40,367	913,134	6,971	426,107	5,144	1,421,610	1,394,929	13,685	55,137	730,372	5,043	343,162
Farm equipment dealers	5,064	2,766,133	2,698,743	20,686	49,651	1,330,682	4,798	762,061	3,939	2,431,410	2,370,254	16,886	63,949	1,159,089	3,864	667,745
General merchandise stores	18,584	41,879,664	39,947,618	555,037	1,711,306	23,690,221	16,472	6,426,819	12,827	39,159,959	37,336,091	517,634	1,802,210	22,346,867	11,799	5,966,502
Department stores	4,285	30,149,214	28,528,180	367,263	1,330,456	17,932,981	3,941	4,593,759	3,349	28,421,571	26,884,705	348,976	1,371,610	16,986,012	3,191	4,298,972
Variety stores	3,027	5,625,162	5,537,940	89,494	225,146	2,908,308	2,832	1,036,515	2,344	5,473,569	5,387,715	86,844	231,879	2,869,512	2,241	1,016,244
Mail order houses	1,317	1,467,807	1,368,926	6,873	37,463	942,026	856	152,877	652	1,287,565	1,195,809	5,900	48,731	880,397	395	132,029
General merchandise stores, not elsewhere classified	9,955	4,637,481	4,512,572	91,407	118,241	1,906,906	8,843	643,668	6,481	3,977,254	3,867,862	75,914	149,990	1,610,946	5,972	519,257
Food stores	22,154	47,224,079	46,875,272	464,272	681,907	8,817,040	19,462	2,838,953	13,667	41,892,383	41,602,649	405,259	784,925	7,645,282	12,529	2,501,808
Automotive dealers and gasoline service stations	48,567	50,070,281	49,283,234	276,631	405,236	12,632,087	45,144	6,005,915	31,777	39,849,307	39,233,923	210,892	598,268	9,809,078	30,586	4,607,900
Automobile and truck dealers	28,072	42,406,617	41,798,898	179,543	294,140	9,723,315	26,356	5,064,033	18,813	33,855,863	33,376,269	139,872	415,953	7,627,713	18,370	3,908,976
Gasoline service stations	7,932	3,366,547	3,311,994	43,503	52,590	989,411	7,332	138,994	5,238	2,602,221	2,560,686	32,230	70,070	763,092	4,848	107,840
Tire, battery, and accessory dealers, and automotive dealers, not elsewhere classified	12,563	4,297,117	4,172,342	53,585	58,506	1,919,361	11,456	802,888	7,725	3,391,223	3,296,968	38,790	112,245	1,418,273	7,368	591,084
Apparel and accessory stores	33,041	11,909,835	11,557,244	103,503	382,447	5,317,910	30,548	2,172,802	23,978	10,650,784	10,338,889	89,511	443,741	4,669,115	23,297	1,879,446
Furniture, home furnishings, and equipment stores	28,299	9,687,869	9,269,627	73,076	224,376	4,668,305	24,856	1,618,818	19,053	7,986,065	7,622,508	57,996	305,664	3,849,848	17,606	1,310,149
Eating and drinking places	51,333	9,851,680	9,629,432	275,756	224,206	4,033,935	43,066	245,770	28,410	7,387,090	7,205,588	191,007	345,430	2,861,080	24,823	174,858
Drug stores and proprietary stores	16,350	6,653,521	6,551,516	66,558	181,893	2,297,136	15,638	1,172,707	11,694	5,788,769	5,698,276	55,590	213,976	1,954,742	11,286	981,638
Liquor stores	7,640	1,954,670	1,938,568	15,668	32,054	582,724	7,020	242,632	4,900	1,571,810	1,558,341	11,163	43,332	441,048	4,532	191,025
Jewelry stores	5,690	1,460,654	1,375,895	10,391	80,036	1,074,334	5,363	478,560	4,317	1,303,474	1,230,540	8,891	86,913	952,322	4,240	421,621
Retail trade, not elsewhere classified	36,905	9,485,000	9,276,619	165,148	235,666	4,388,311	31,909	1,213,714	24,474	7,951,727	7,779,194	128,353	313,019	3,592,916	21,977	987,591
Retail trade not allocable	443	48,123	44,461	118	1,796	30,661	240	5,822	179	27,643	24,445	79	2,614	25,282	89	4,050
Wholesale and retail trade not allocable	3,565	1,665,076	1,622,798	16,643	35,938	884,270	1,903	255,406	1,548	1,542,359	1,503,446	15,046	47,111	808,074	1,223	229,229
Finance, insurance, and real estate	402,740	119,814,911	66,013,937	3,054,653	11,002,481	1,007,716,563	3,155	293,114	248,658	107,471,146	59,547,743	2,190,089	12,762,894	891,522,509	1,738	162,101
Finance	105,593	43,903,525	7,300,978	764,751	7,026,876	717,890,599	283	106,457	70,000	39,162,798	6,470,943	666,690	7,658,559	639,069,520	188	52,331
Banks and trust companies	15,505	23,230,994	2,935,032	526,041	2,064,362	470,297,044	14	12,169	13,954	20,709,693	2,637,419	482,374	2,208,923	421,014,216	10	2,428
Mutual savings banks	509	3,161,673	88,090	24,107	16,945	60,633,446	-	-	414	2,187,269	60,004	17,234	76,321	42,101,231	-	-
Banks and trust companies, except mutual savings banks	14,996	20,069,320	2,846,942	501,934	2,047,417	409,663,598	14	12,169	13,540	18,522,424	2,577,415	465,140	2,132,602	378,912,985	10	2,428
Credit agencies other than banks	54,539	13,542,578	3,407,264	170,603	872,286	182,954,915	248	48,306	35,420	11,736,274	3,011,792	131,509	1,217,146	157,708,387	166	7,848
Savings and loan associations	5,922	7,420,557	335,495	93,898	192,898	125,513,742	3	1,013	4,932	6,419,379	260,690	76,652	256,886	108,694,301	2	804
Personal credit agencies	18,211	2,913,990	1,356,465	25,477	390,064	22,016,293	124	2,548	12,924	2,588,217	1,210,117	21,366	466,861	19,872,616	99	2,044
Business credit agencies	3,712	1,603,412	956,758	18,358	226,923	18,968,169	23	5,213	2,483	1,468,499	902,813	14,736	259,206	17,653,115	(1)	(1)
Loan correspondents and brokers, and other credit agencies	6,350	1,246,591	721,411	19,846	63,819	11,752,994	8	35,060	3,858	977,912	607,824	14,085	103,334	8,756,116	3	21
Credit agencies and finance not allocable	20,344	358,028	37,135	13,024	[2]1,418	4,703,717	90	4,472	11,223	282,267	30,348	4,670	130,859	2,732,239	56	643
Security and commodity brokers, dealers, exchanges, and service	4,406	2,008,070	629,404	16,127	291,528	9,527,226	8	32,594	2,746	1,790,166	523,128	13,755	329,976	8,634,153	4	31,284
Security brokers, dealers and flotation companies	3,348	1,712,729	428,443	12,366	253,392	8,935,892	6	8,643	2,105	1,532,058	334,777	10,469	278,568	8,173,637	2	7,333
Commodity contracts brokers and dealers; security and commodity exchanges, and allied services	1,058	295,341	200,961	3,761	38,136	591,334	2	23,951	641	258,108	188,351	3,286	51,408	460,516	2	23,951
Holding and other investment companies	31,143	5,121,883	329,278	51,980	3,798,700	55,111,414	13	13,388	17,880	4,926,665	298,604	39,052	3,902,514	51,712,764	8	10,771
Regulated investment companies	481	3,034,108	-	175	2,803,262	35,911,742	-	-	399	3,022,449	-	137	2,803,892	35,639,898	-	-
Real estate investment trusts, 1960 Act	128	102,406	18,017	19,539	18,790	889,923	-	-	76	81,963	15,905	13,757	19,252	699,918	-	-
Small business investment companies, 1958 Act	654	47,628	2,366	374	4,698	572,610	-	-	321	32,254	1,600	148	10,691	366,508	-	-
Other holding and investment companies	29,880	1,937,741	308,895	31,892	971,950	17,737,139	13	13,388	17,084	1,789,999	281,099	25,010	1,068,679	15,006,440	8	10,771

Footnotes at end of table.

Table 5.1—NUMBER OF RETURNS, TOTAL RECEIPTS, BUSINESS RECEIPTS, DEPRECIATION, NET INCOME, TOTAL ASSETS, AND INVENTORY, BY INDUSTRIAL GROUP—Continued

Industrial group	Returns with and without net income								Returns with net income							
	Number of returns	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Total assets (Thousand dollars)	Inventory, end-of-year		Number of returns	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net income (Thousand dollars)	Total assets (Thousand dollars)	Inventory, end-of-year	
							Number of returns	Amount (Thousand dollars)							Number of returns	Amount (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Finance, insurance, and real estate—Con.																
Insurance	32,365	62,203,828	51,923,106	348,039	2,971,093	216,607,160	110	29,278	22,725	58,630,237	48,706,135	326,770	3,221,990	208,713,959	104	25,842
Insurance carriers	5,174	59,527,958	49,360,980	309,144	2,731,895	213,370,705	5	26,534	3,140	56,320,049	46,497,185	293,202	2,953,540	205,944,255	4	23,336
Life insurance	1,816	36,916,891	28,465,054	210,282	1,872,169	168,967,630	-	-	855	35,322,790	27,096,882	200,275	2,024,189	164,688,012	-	-
Mutual insurance, except life and marine, and certain fire or flood insurance companies	1,071	6,494,460	6,105,165	28,384	175,910	9,863,403	-	-	763	5,735,815	5,396,498	25,836	203,578	8,636,792	-	-
Other insurance companies	2,287	16,116,607	14,790,761	70,478	683,816	34,539,672	5	26,534	1,522	15,261,444	14,003,805	67,091	725,773	32,619,451	4	23,336
Insurance agents, brokers, and service	27,191	2,675,870	2,562,126	38,895	239,198	3,236,455	105	2,744	19,585	2,310,188	2,208,950	33,568	268,450	2,769,704	100	2,506
Real estate	264,782	13,707,558	6,789,853	1,941,863	1,004,512	73,218,804	2,762	157,379	155,933	9,678,111	4,370,665	1,196,629	1,882,345	43,739,030	1,446	83,928
Real estate operators (except developers) and lessors of buildings	185,681	9,053,233	4,958,568	1,756,634	681,410	52,972,845	1,854	59,878	113,083	6,193,555	3,011,409	1,077,465	1,224,454	31,775,694	890	28,631
Lessors of mining, oil, and similar property	2,247	677,811	68,880	12,632	86,649	2,345,791	(1)	(1)	1,473	531,217	66,632	10,452	111,454	1,479,014	(1)	(1)
Lessors of railroad property	104	26,821	8,352	8,965	4,259	819,652	-	-	55	15,314	5,619	5,265	5,454	502,175	-	-
Lessors of real property, not elsewhere classified	6,100	126,428	19,794	18,754	20,292	1,090,198	101	4,350	3,434	101,360	13,845	14,360	34,496	711,914	(1)	(1)
Real estate subdividers, developers, and operative builders	44,389	2,004,308	128,572	104,191	128,417	13,203,529	51	32,114	23,972	1,492,508	85,301	61,343	366,765	7,464,799	26	11,329
Agents, brokers, and managers	19,157	1,417,330	1,255,612	30,603	68,666	1,847,608	653	37,380	10,578	1,051,947	931,364	21,106	105,527	1,211,873	429	20,602
Title abstract companies	1,707	137,779	126,339	2,524	9,948	245,060	(1)	(1)	1,059	99,858	89,583	1,784	12,672	211,166	(1)	(1)
Combinations of real estate, insurance, loans, and law offices	5,397	263,848	223,736	7,560	4,871	694,121	52	1,091	2,279	192,352	166,912	4,854	21,523	382,395	39	1,091
Services	202,065	43,082,993	41,184,713	3,009,302	1,827,647	36,857,947	70,921	1,800,431	115,899	35,059,237	33,553,362	2,218,849	2,587,101	27,205,092	43,378	1,566,003
Hotels, rooming houses, camps, and other lodging places	17,180	4,484,928	4,073,432	362,030	94,538	6,816,714	5,945	70,727	8,541	3,215,818	2,896,321	241,167	230,317	4,374,099	3,134	52,822
Tourist courts and motels	7,056	1,419,611	1,307,096	146,013	51,777	2,548,688	2,127	17,332	3,912	1,056,536	976,004	96,320	94,858	1,637,213	1,243	12,525
Hotels and other lodging places, except tourist courts and motels	10,124	3,065,317	2,766,336	216,017	42,761	4,268,026	3,818	53,395	4,629	2,159,282	1,920,317	144,847	135,459	2,736,886	1,891	40,297
Personal services	32,431	4,952,164	4,871,463	218,875	211,912	2,894,945	15,631	150,321	20,527	4,065,360	4,003,333	170,590	260,794	2,334,081	10,778	122,725
Laundries, laundry services, cleaning and dyeing plants	16,112	3,204,855	3,155,139	148,665	124,294	1,747,832	5,981	90,477	10,016	2,648,594	2,611,182	116,888	156,321	1,414,613	3,841	76,608
Photographic studios, including commercial photography	2,473	392,244	384,142	10,748	15,205	168,146	1,558	14,135	1,359	302,850	295,215	7,860	19,742	126,940	1,012	10,065
Other personal services	13,846	1,355,065	1,332,182	59,462	72,413	978,967	8,092	45,709	9,152	1,113,916	1,096,936	45,842	84,731	792,528	5,925	36,052
Business services	57,182	15,285,760	14,751,669	706,576	779,036	11,090,480	11,906	398,157	34,612	13,290,102	12,828,842	547,223	974,432	8,886,722	7,260	349,986
Advertising	7,974	5,302,600	5,245,096	60,765	205,240	1,929,369	1,902	64,904	5,110	4,869,355	4,815,289	47,325	228,854	1,759,748	1,346	62,286
Other business services	49,208	9,983,160	9,506,573	645,811	573,796	9,161,111	10,004	333,253	29,502	8,420,747	8,013,553	499,898	745,578	7,126,974	5,914	287,700
Automobile and other repair services	32,241	4,955,462	4,759,829	740,559	164,738	4,507,932	17,517	261,166	19,499	3,861,439	3,715,925	540,044	240,703	3,352,488	11,541	209,109
Automobile parking, repair, and services	23,231	3,653,308	3,470,812	716,527	111,788	3,973,260	10,728	143,363	13,749	2,720,580	2,585,493	520,976	176,797	2,894,381	6,875	109,415
Repair services, except automobile	9,010	1,302,154	1,289,017	24,032	52,950	534,672	6,789	117,803	5,750	1,140,859	1,130,432	19,068	63,906	458,107	4,667	99,694
Amusement and recreation services	31,722	7,359,621	6,879,554	844,043	343,738	7,790,480	11,823	760,078	15,175	5,715,256	5,351,996	625,232	526,959	5,574,472	6,123	715,928
Motion pictures	8,314	3,806,043	3,556,300	600,915	231,166	4,137,316	2,109	715,345	4,621	3,102,260	2,889,889	478,050	279,721	3,371,829	1,348	687,888
Motion picture production, distribution, and related services	4,097	2,807,571	2,661,614	552,718	183,320	3,024,465	769	710,794	2,038	2,306,899	2,186,752	439,440	219,533	2,398,153	471	684,622
Motion picture theaters	4,217	998,472	894,686	48,197	47,846	1,112,851	1,340	4,551	2,583	795,361	703,137	38,610	60,188	973,676	877	3,266
Amusement and recreation services, except motion pictures	23,408	3,553,578	3,323,254	243,128	112,572	3,653,164	9,714	44,733	10,554	2,612,996	2,462,107	147,182	247,238	2,202,643	4,775	28,040
Medical services	8,613	1,833,232	1,795,647	67,811	52,385	1,452,504	2,969	16,957	5,572	1,375,370	1,346,054	45,473	92,818	897,734	1,916	11,362
Educational services	3,600	477,237	457,465	13,867	27,320	274,163	1,288	12,677	1,978	388,668	370,765	9,647	36,828	211,424	762	10,496
Legal services	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	-	-
Services, not elsewhere classified	18,957	3,723,704	3,584,979	55,479	152,652	2,025,290	3,818	130,348	9,932	3,136,363	3,029,475	39,411	222,917	1,568,657	1,864	93,575
Nature of business not allocable	8,030	113,834	91,912	3,161	5,930	257,960	1,400	19,924	1,311	58,181	40,620	1,754	18,257	70,281	289	3,214

[1]Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.
[2]Deficit exceeds net income.
NOTE: Estimates are rounded and may not add to totals.
See text for explanatory statements and "Description of the Samples and Limitations of the Data."

ALL ACTIVE CORPORATION RETURNS

Table 5.2—BALANCE SHEET AND INCOME STATEMENT ITEMS, BY SELECTED INDUSTRIES

Item	All industrial groups	Major industrial group								Contract construction
		Agriculture, forestry, and fisheries			Mining					
		Total	Farms	Other agriculture, forestry, and fisheries	Total	Metal mining	Coal mining	Crude petroleum, natural gas, and natural gas liquids and services	Nonmetallic minerals (except fuels) mining	Total
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Number of returns	1,468,725	27,945	18,930	9,015	14,831	886	2,336	7,924	3,685	112,373
	(Thousand dollars)									
Total assets	1,844,775,452	7,557,328	6,255,625	1,301,703	17,604,769	4,444,397	2,700,583	7,232,560	3,227,229	28,809,377
Cash	126,254,588	433,365	325,612	107,753	1,182,174	242,988	154,443	545,688	239,055	2,908,833
Notes and accounts receivable	428,290,282	888,683	595,829	292,854	2,706,609	482,857	476,724	1,242,182	504,846	9,947,817
Less: Allowance for bad debts	13,906,411	13,397	10,174	3,223	23,181	1,862	4,174	9,193	7,952	68,053
Inventories	141,019,086	969,826	790,723	179,103	889,767	352,695	80,853	230,480	225,739	3,673,809
Investments in Government obligations:										
United States	94,474,916	46,091	42,114	3,977	390,374	190,041	44,284	110,730	45,319	156,405
State and local	57,070,989	27,962	27,589	373	127,932	46,310	33,659	41,047	6,916	59,844
Not stated	6,027,593	15,227	10,498	4,729	31,608	125	5,841	17,147	8,495	61,875
Other current assets	36,860,706	112,790	92,934	19,856	468,240	233,902	47,264	88,045	99,029	2,810,989
Loans to stockholders	2,295,985	77,947	67,254	10,693	43,431	438	1,213	38,001	3,779	183,044
Mortgage and real estate loans	177,688,266	25,195	22,422	2,773	73,186	2,067	3,874	39,444	27,801	145,528
Other investments	319,721,854	761,510	698,865	62,645	2,377,155	868,721	280,905	978,228	249,301	1,780,034
Depreciable assets	630,786,479	4,238,657	3,337,178	901,479	13,174,499	2,849,532	2,332,068	5,216,657	2,776,242	10,561,799
Less: Accumulated depreciation	246,027,694	2,017,792	1,563,056	454,736	6,462,994	1,305,184	1,107,000	2,657,152	1,393,658	5,342,427
Depletable assets	17,944,017	90,518	25,239	65,279	3,253,054	445,573	313,012	2,179,212	315,257	108,382
Less: Accumulated depletion	7,197,874	37,554	5,011	32,543	1,595,146	200,839	129,450	1,157,132	107,725	34,415
Land	34,068,999	1,708,869	1,608,544	100,325	367,879	29,175	64,501	105,754	168,449	929,769
Intangible assets (amortizable)	5,730,078	13,020	11,543	1,477	211,591	87,569	7,405	112,312	4,305	28,281
Less: Accumulated amortization	3,270,466	3,179	2,927	252	70,272	22,515	1,079	45,300	1,378	11,334
Other assets	36,944,059	219,590	180,449	39,141	458,863	142,804	96,240	156,410	63,409	909,197
Total liabilities	1,844,775,452	7,557,328	6,255,625	1,301,703	17,604,769	4,444,397	2,700,583	7,232,560	3,227,229	28,809,377
Accounts payable	99,226,401	512,723	352,768	159,955	1,428,027	378,034	262,980	544,637	242,376	7,101,161
Mortgages, notes, and bonds payable in less than one year	98,167,306	1,245,398	988,037	257,361	1,069,556	68,888	170,616	618,993	211,059	3,498,403
Other current liabilities	618,439,931	201,755	147,669	54,086	1,176,386	190,828	105,146	761,224	119,188	2,980,250
Loans from stockholders	17,506,929	342,201	286,947	55,254	265,053	70,305	37,163	87,593	69,992	640,815
Mortgages, notes, and bonds payable in one year or more	232,505,779	1,607,263	1,390,255	217,008	2,666,264	549,825	528,144	1,072,514	515,781	3,567,200
Other liabilities	211,847,489	296,587	252,228	44,359	683,682	116,683	136,609	293,270	137,120	2,601,635
Capital stock, preferred	19,629,121	102,830	92,531	10,299	261,428	60,639	26,398	96,863	77,528	222,494
Capital stock, common	148,149,215	1,684,920	1,442,901	242,019	2,342,657	688,141	348,303	843,103	463,110	2,734,963
Paid-in or capital surplus	115,069,525	544,400	505,086	39,314	2,004,855	529,875	409,576	810,288	255,116	690,299
Retained earnings, appropriated	17,800,148	42,051	36,686	5,365	113,390	17,799	37,769	39,200	18,622	119,996
Retained earnings, unappropriated	273,150,345	1,049,773	826,508	223,265	5,791,539	1,784,868	670,680	2,140,283	1,195,708	4,933,457
Less: Cost of Treasury stock	6,716,737	72,573	65,991	6,582	198,068	11,488	32,801	75,408	78,371	281,296
Total receipts	1,306,313,161	8,604,616	5,716,753	2,887,863	14,609,352	2,989,528	3,357,881	5,581,206	2,680,737	63,029,874
Business receipts	1,224,370,364	8,203,046	5,376,132	2,826,914	13,889,920	2,838,542	3,208,053	5,276,435	2,566,890	61,850,382
Interest on Government obligations:										
United States	4,099,561	2,111	1,854	257	17,687	6,152	3,553	4,770	3,212	9,540
State and local	1,925,751	1,856	1,827	29	5,663	351	1,136	3,563	613	3,128
Other interest	35,866,694	30,931	26,274	4,657	80,355	20,882	15,170	32,284	12,019	94,660
Rents	8,818,362	49,270	41,043	8,227	53,964	2,831	22,232	16,769	12,132	316,666
Royalties	2,004,179	28,579	28,549	30	71,531	5,867	5,397	54,712	5,555	7,480
Net short-term capital gain reduced by net long-term capital loss	138,969	2,225	1,983	242	3,013	228	373	2,405	7	2,730
Net long-term capital gain reduced by net short-term capital loss	5,923,769	95,966	85,029	10,937	141,532	25,013	39,386	57,040	20,093	120,150
Net gain, noncapital assets	3,093,979	15,737	12,212	3,525	29,925	551	6,287	16,901	6,186	61,161
Dividends, domestic corporations	4,434,963	15,946	15,360	586	86,530	38,852	21,692	21,726	4,260	22,239
Dividends, foreign corporations	1,672,363	658	656	2	29,838	27,349	58	1,435	996	13,381
Other receipts	13,964,207	158,291	125,834	32,457	199,394	22,910	34,544	93,166	48,774	528,357
Total deductions	1,225,224,603	8,318,677	5,502,703	2,815,974	12,884,105	2,420,450	3,260,749	4,656,956	2,545,950	61,637,538
Cost of sales and operations	866,425,312	5,887,109	3,700,247	2,186,862	8,187,175	1,683,236	2,365,735	2,592,260	1,545,944	51,867,138
Compensation of officers	22,819,103	228,119	149,649	78,470	214,005	13,509	37,065	98,083	65,348	2,025,800
Repairs	10,354,190	135,740	102,382	33,358	242,988	32,797	66,397	42,185	101,609	317,950
Bad debts	4,273,426	10,640	6,928	3,712	15,135	713	2,354	5,900	6,168	123,257
Rent	15,486,559	161,574	141,052	20,522	116,987	5,666	38,171	48,827	24,323	362,787
Taxes	35,258,317	170,090	130,286	39,804	387,843	86,517	101,406	111,508	88,412	1,106,634
Interest	31,348,428	149,603	125,456	24,147	194,488	29,983	37,746	87,793	38,966	385,011
Contributions or gifts	805,035	2,999	2,442	557	7,471	2,470	1,881	1,333	1,787	19,913
Amortization	207,992	676	628	48	6,909	3,929	1,032	466	1,482	5,822
Depreciation	37,473,286	319,023	247,306	71,717	918,697	147,789	212,255	348,545	210,108	1,123,883
Depletion	5,121,827	13,137	11,663	1,474	1,020,563	209,168	80,704	621,486	109,205	15,081
Advertising	14,533,672	28,048	21,614	6,434	19,318	1,774	2,946	6,973	7,625	119,965
Pension, profit sharing, stock bonus, annuity plans	8,227,264	17,209	12,748	4,461	61,970	13,500	10,004	22,882	15,584	198,972
Other employee benefit plans	4,558,577	11,172	8,700	2,472	103,811	6,694	82,259	6,322	8,536	213,629
Net loss, noncapital assets	1,113,549	9,327	7,724	1,603	25,984	5,352	1,237	17,584	1,811	16,398
Other deductions	167,218,066	1,174,211	833,878	340,333	1,360,761	177,353	219,557	644,809	319,042	3,735,298
Total receipts less total deductions	81,088,558	285,939	214,050	71,889	1,725,247	569,078	97,132	924,250	134,787	1,392,336
Constructive taxable income from related foreign corporations	1,364,899	5,131	5,131	-	19,989	7,569	124	12,157	139	9,727
Net income (less deficit)	80,527,706	289,214	217,354	71,860	1,739,573	576,296	96,120	932,844	134,313	1,398,935
Net income	87,740,224	465,397	367,281	98,116	2,077,853	614,651	152,817	1,121,471	188,914	1,974,904
Deficit	7,212,518	176,183	149,927	26,256	338,280	38,355	56,697	188,627	54,601	575,969

Footnotes at end of table.

ALL ACTIVE CORPORATION RETURNS

Table 5.2—BALANCE SHEET AND INCOME STATEMENT ITEMS, BY SELECTED INDUSTRIES—Continued

Item	Major industrial group—Continued										
	Contract construction—Continued					Manufacturing					
	General contractors			Special trade contractors	Contractors not allocable	Total	Food and kindred products				
	Total	Building construction	Other general contractors				Total	Meat products	Dairy products	Beverages	Other food products
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)
Number of returns	52,606	40,023	12,583	58,937	830	187,642	18,859	2,222	3,545	3,159	9,933
	(Thousand dollars)										
Total assets	20,397,351	12,498,396	7,898,955	8,361,059	50,967	405,967,386	35,378,073	4,040,878	5,024,265	8,553,971	17,758,959
Cash	1,953,194	1,093,179	860,015	936,940	18,699	18,992,922	2,030,832	240,008	358,471	481,867	950,486
Notes and accounts receivable	6,477,343	3,978,933	2,498,410	3,458,619	11,855	86,279,657	6,637,774	1,018,686	1,102,844	1,513,846	3,002,398
Less: Allowance for bad debts	27,496	16,756	10,740	40,555	2	1,610,412	126,880	13,074	35,292	18,743	59,771
Inventories	2,365,686	1,941,290	424,396	1,304,303	3,820	85,829,111	7,983,041	1,000,146	864,646	1,763,858	4,354,391
Investments in Government obligations:											
United States	128,176	45,138	83,038	27,434	795	7,881,772	385,550	37,257	41,828	144,335	162,130
State and local	54,372	22,815	31,557	5,472	-	2,061,351	231,593	7,089	15,672	95,153	113,679
Not stated	46,782	23,196	23,586	15,093	-	553,735	53,203	7,413	6,884	5,110	33,796
Other current assets	2,200,593	1,683,028	517,565	609,091	1,305	7,825,225	779,560	79,928	78,553	107,538	513,541
Loans to stockholders	117,473	83,479	33,994	65,571	-	321,524	40,770	5,943	4,511	5,835	24,481
Mortgage and real estate loans	132,506	113,769	18,737	13,022	-	257,841	21,702	823	3,961	2,232	14,686
Other investments	1,505,872	874,919	630,953	270,823	3,339	45,868,985	4,051,774	254,404	668,451	1,087,520	2,041,399
Depreciable assets	7,998,199	2,716,426	5,281,773	2,549,544	14,056	255,723,593	21,998,546	2,461,388	3,254,658	5,185,428	11,097,072
Less: Accumulated depreciation	4,052,366	1,067,238	2,985,128	1,284,867	5,194	129,707,098	10,724,101	1,225,167	1,697,798	2,430,227	5,370,909
Depletable assets	103,189	37,686	65,503	5,186	7	10,599,565	88,908	19,379	-	36,279	33,250
Less: Accumulated depletion	32,952	10,455	22,497	1,461	2	4,459,752	16,433	4,828	-	172	11,433
Land	759,451	565,085	194,366	168,930	1,388	7,119,591	823,485	95,062	122,774	165,993	439,656
Intangible assets (amortizable)	16,219	11,938	4,281	12,062	-	4,032,025	50,005	2,127	9,150	5,416	33,312
Less: Accumulated amortization	6,404	4,524	1,880	4,930	-	2,596,840	18,753	722	4,054	1,153	12,824
Other assets	657,514	406,488	251,026	250,782	901	10,994,591	1,087,497	55,016	229,006	403,856	399,619
Total liabilities	20,397,351	12,498,396	7,898,955	8,361,059	50,967	405,967,386	35,378,073	4,040,878	5,024,265	8,553,971	17,758,959
Accounts payable	5,009,156	3,341,113	1,668,043	2,087,716	4,289	40,601,121	3,970,643	508,168	771,594	869,965	1,820,916
Mortgages, notes, and bonds payable in less than one year	2,692,748	1,678,437	1,014,311	800,300	5,355	24,959,800	2,794,773	387,785	211,399	588,646	1,606,943
Other current liabilities	1,957,600	1,343,010	614,590	1,012,811	9,839	29,493,416	2,371,735	293,186	287,432	735,204	1,055,913
Loans from stockholders	373,726	244,176	129,550	265,966	1,123	2,683,159	333,335	63,857	34,267	48,077	187,134
Mortgages, notes, and bonds payable in one year or more	2,913,759	2,060,118	853,641	646,292	7,149	59,844,078	5,243,378	553,196	744,442	1,510,364	2,435,376
Other liabilities	1,872,120	1,278,978	593,142	725,997	3,518	14,415,180	859,714	75,884	143,193	227,226	413,411
Capital stock, preferred	173,388	81,686	91,702	49,106	-	6,416,277	886,029	122,195	104,396	194,003	465,435
Capital stock, common	1,678,818	881,288	797,530	1,049,996	6,149	50,579,570	4,590,061	568,648	696,446	812,745	2,512,222
Paid-in or capital surplus	538,346	303,230	235,116	151,832	121	35,629,179	2,342,447	238,786	380,358	517,171	1,206,132
Retained earnings, appropriated	80,248	20,580	59,668	39,659	89	4,154,130	381,410	62,237	22,697	119,217	177,259
Retained earnings, unappropriated	3,311,523	1,356,186	1,955,337	1,608,599	13,335	140,449,473	11,948,261	1,182,966	1,667,403	3,037,524	6,060,368
Less: Cost of Treasury stock	204,081	90,406	113,675	77,215	-	3,257,997	343,713	16,030	39,362	106,171	182,150
Total receipts	41,451,491	25,796,126	15,655,365	21,409,635	168,748	570,804,436	86,270,885	23,344,264	12,543,403	12,808,110	37,575,108
Business receipts	40,496,582	25,306,247	15,190,335	21,187,778	166,022	557,318,291	85,209,409	23,264,530	12,358,095	12,583,144	37,003,640
Interest on Government obligations:											
United States	8,021	2,742	5,279	1,476	43	392,137	34,991	1,525	2,809	6,474	24,183
State and local	2,711	1,664	1,047	417	-	96,974	7,985	273	815	2,979	3,918
Other interest	79,700	46,125	33,575	14,830	130	1,414,636	119,587	10,670	15,858	31,194	61,865
Rents	276,122	170,344	105,778	39,801	743	1,288,833	96,386	4,482	15,301	29,310	47,293
Royalties	7,237	3,207	4,030	243	-	992,355	39,045	2,425	4,649	9,819	22,152
Net short-term capital gain reduced by net long-term capital loss	1,724	854	870	1,006	-	31,010	2,177	332	63	157	1,625
Net long-term capital gain reduced by net short-term capital loss	106,467	40,486	65,981	12,845	838	2,012,091	122,304	8,435	55,521	10,819	47,529
Net gain, noncapital assets	50,635	16,530	34,105	10,088	438	249,561	30,313	5,391	3,625	11,759	9,538
Dividends, domestic corporations	20,753	11,799	8,954	1,474	12	1,169,456	45,709	1,425	9,581	9,782	24,921
Dividends, foreign corporations	13,352	2,643	10,709	29	-	1,414,743	100,145	1,047	10,290	32,140	56,668
Other receipts	388,187	193,485	194,702	139,648	522	4,424,349	462,834	43,729	66,796	80,533	271,776
Total deductions	40,613,610	25,440,192	15,173,418	20,857,257	166,671	527,519,331	82,855,953	23,110,270	12,127,981	11,994,670	35,623,032
Cost of sales and operations	35,157,260	22,614,976	12,542,284	16,571,074	138,804	390,877,215	65,492,426	21,013,366	9,891,268	7,364,241	27,223,551
Compensation of officers	941,677	611,887	329,790	1,078,528	5,595	6,464,577	636,743	102,116	96,022	118,102	320,503
Repairs	231,741	61,269	170,472	85,818	391	7,489,143	680,799	120,228	114,764	111,052	334,755
Bad debts	57,220	31,946	25,274	65,969	68	912,205	98,512	14,007	24,027	11,279	49,199
Rent	207,647	102,714	104,933	154,785	355	4,508,192	456,280	63,042	87,016	74,218	232,004
Taxes	580,014	298,801	281,213	519,800	6,820	17,022,352	2,635,075	155,399	162,459	1,590,238	726,979
Interest	295,425	178,631	116,794	88,908	678	4,585,521	478,577	57,516	53,797	105,517	261,747
Contributions or gifts	13,597	7,432	6,165	6,301	15	469,260	45,338	4,046	8,790	10,096	22,406
Amortization	5,420	1,396	4,024	402	-	83,409	5,861	1,094	569	1,583	2,615
Depreciation	826,301	231,209	595,092	296,232	1,350	16,333,903	1,573,598	174,410	241,329	405,617	752,242
Depletion	14,858	5,883	8,975	223	-	3,337,717	11,466	3,402	2,225	2,724	3,115
Advertising	62,083	45,241	16,842	57,530	352	8,056,115	2,067,768	123,267	192,589	659,369	1,092,543
Pension, profit sharing, stock bonus, annuity plans	108,979	54,652	54,327	89,993	-	4,804,671	310,099	51,480	49,801	57,497	151,321
Other employee benefit plans	76,789	40,444	36,345	131,700	5,140	3,017,703	243,053	59,256	34,369	42,521	106,907
Net loss, noncapital assets	14,274	3,340	10,934	2,124	-	163,966	38,041	1,493	12,311	8,510	15,727
Other deductions	2,020,325	1,150,371	869,954	1,707,870	7,103	59,393,382	8,082,317	1,166,148	1,156,645	1,432,106	4,327,418
Total receipts less total deductions	837,881	355,934	481,947	552,378	2,077	43,285,105	3,414,932	233,994	415,422	813,440	1,952,076
Constructive taxable income from related foreign corporations	9,727	936	8,791	-	-	1,215,565	86,241	585	9,456	18,032	58,168
Net income (less deficit)	844,897	355,206	489,691	551,961	2,077	44,403,696	3,493,188	234,306	424,063	828,493	2,006,326
Net income	1,241,957	604,487	637,470	730,019	2,928	46,161,490	3,759,331	282,196	469,170	867,800	2,140,165
Deficit	397,060	249,281	147,779	178,058	851	1,757,794	266,143	47,890	45,107	39,307	133,839

Footnotes at end of table.

Table 5.2—BALANCE SHEET AND INCOME STATEMENT ITEMS, BY SELECTED INDUSTRIES—Continued

Item	Major industrial group—Continued										
	Manufacturing—Continued										
	Tobacco manufactures	Textile mill products	Apparel and other fabricated textile products	Lumber and wood products, except furniture	Furniture and fixtures	Paper and allied products	Printing, publishing, and allied industries	Chemicals and allied products	Petroleum refining and related industries	Rubber and miscellaneous plastics products	Leather and leather products
	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)
Number of returns	100	5,741	17,421	8,793	6,841	3,324	23,314	10,492	1,111	4,814	2,917
	(Thousand dollars)										
Total assets	4,344,693	11,933,142	8,279,737	7,495,286	3,715,666	14,756,553	14,252,662	37,870,578	60,450,333	8,095,793	2,699,499
Cash	152,873	581,439	629,231	345,776	224,804	522,065	1,320,030	1,569,884	1,796,443	344,928	194,593
Notes and accounts receivable	301,228	2,845,393	2,544,804	1,183,453	972,452	1,951,571	3,310,753	6,541,454	10,077,287	2,120,490	773,817
Less: Allowance for bad debts	6,647	34,870	40,813	21,615	19,915	40,010	231,159	113,156	149,552	40,313	13,821
Inventories	2,612,656	3,322,046	3,044,058	1,526,048	1,150,059	2,048,275	1,718,788	6,584,607	4,251,134	1,995,214	861,627
Investments in Government obligations:											
United States	2,819	90,201	26,679	84,121	40,593	111,346	361,526	936,801	996,976	25,855	7,408
State and local	3,599	26,220	5,682	24,101	22,401	66,640	89,848	203,310	225,990	3,751	3,218
Not stated	2,589	7,965	14,807	14,250	14,435	29,196	59,669	55,988	103,559	17,693	3,352
Other current assets	27,692	191,961	124,997	193,122	83,531	228,151	435,314	566,753	1,204,158	60,063	117,636
Loans to stockholders	125	8,495	28,504	8,629	9,496	1,623	49,996	15,175	15,085	6,078	6,990
Mortgage and real estate loans	146	21,189	4,294	28,075	2,459	11,187	12,513	10,505	41,125	3,986	606
Other investments	710,351	976,138	591,123	553,664	256,936	1,836,911	1,837,534	5,012,589	10,478,716	942,859	297,868
Depreciable assets	933,999	7,278,719	1,934,534	4,816,052	1,556,645	12,566,786	7,097,204	28,487,170	49,270,546	4,910,418	807,176
Less: Accumulated depreciation	446,307	3,717,177	931,571	2,310,403	736,266	5,715,642	3,329,993	14,223,817	25,688,058	2,539,480	433,148
Depletable assets	574	84,459	3,614	741,468	17,134	728,038	42,129	349,977	6,830,053	5,817	2,919
Less: Accumulated depletion	-	20,725	684	42,772	7,503	131,087	6,804	120,910	3,193,081	1,377	-
Land	20,077	75,255	61,007	191,636	60,815	203,552	299,524	599,594	2,083,667	92,881	20,728
Intangible assets (amortizable)	2,289	20,681	34,561	9,642	7,996	21,420	65,158	406,119	2,813,444	33,456	1,080
Less: Accumulated amortization	251	4,961	8,176	3,743	2,544	9,672	29,377	171,153	2,123,451	14,406	520
Other assets	26,881	180,714	213,086	153,782	62,138	326,203	1,150,009	1,159,688	1,416,292	127,880	47,970
Total liabilities	4,344,693	11,933,142	8,279,737	7,495,286	3,715,666	14,756,553	14,252,662	37,870,578	60,450,333	8,095,793	2,699,499
Accounts payable	154,434	1,404,324	1,729,579	651,133	481,322	1,173,370	1,418,691	3,195,429	4,890,697	792,982	381,740
Mortgages, notes, and bonds payable in less than one year	447,155	1,348,421	1,029,086	636,427	312,833	349,410	675,677	977,604	1,132,766	449,783	253,146
Other current liabilities	339,620	687,857	696,718	402,779	315,671	801,313	1,390,047	2,704,413	2,273,837	758,586	192,954
Loans from stockholders	1,109	90,007	104,194	108,865	71,507	44,709	223,763	334,732	29,463	77,983	27,756
Mortgages, notes, and bonds payable in one year or more	493,532	1,481,744	892,374	1,540,629	351,729	3,095,727	1,761,995	6,682,373	8,155,820	1,426,072	293,493
Other liabilities	84,479	216,817	196,642	155,465	82,896	495,022	946,775	1,106,924	1,968,033	292,357	69,187
Capital stock, preferred	114,112	197,364	148,409	92,437	52,201	401,688	318,481	760,315	481,218	134,863	99,716
Capital stock, common	681,430	1,418,474	991,707	1,054,942	518,151	1,907,473	1,657,411	4,608,361	9,665,839	744,750	378,363
Paid-in or capital surplus	177,094	527,977	410,420	643,799	207,020	1,394,453	977,326	4,382,390	8,063,352	712,480	173,714
Retained earnings, appropriated	142,274	51,507	24,524	50,240	12,549	42,331	146,586	363,123	923,418	48,170	12,361
Retained earnings, unappropriated	1,745,836	4,611,063	2,149,311	2,255,048	1,354,091	5,132,294	4,906,509	13,226,602	23,351,561	2,683,613	852,195
Less: Cost of Treasury stock	36,382	102,413	93,227	96,478	44,304	81,237	170,599	471,688	485,671	25,846	35,126
Total receipts	5,731,013	18,791,323	19,420,284	10,350,780	7,393,972	16,630,848	20,684,000	44,689,217	56,290,463	11,320,332	5,487,108
Business receipts	5,697,953	18,523,286	19,249,093	9,900,358	7,304,961	16,244,072	19,975,864	43,584,237	52,483,666	11,118,791	5,430,890
Interest on Government obligations:											
United States	295	6,747	1,820	3,583	2,323	8,348	18,104	33,303	57,917	1,773	450
State and local	210	949	1,014	1,103	768	3,294	3,547	10,633	5,867	299	1,715
Other interest	5,766	50,339	19,152	25,492	6,728	38,136	51,362	132,148	226,191	20,584	6,782
Rents	482	31,766	11,421	21,117	6,381	20,062	61,510	48,045	452,954	10,148	2,725
Royalties	6,836	26,700	26,916	7,625	1,468	16,115	35,425	208,603	126,164	14,650	2,652
Net short-term capital gain reduced by net long-term capital loss	39	467	823	299	175	1,173	926	2,672	6,181	154	168
Net long-term capital gain reduced by net short-term capital loss	420	22,966	9,577	266,589	13,056	169,703	62,343	87,144	445,710	14,215	4,678
Net gain, noncapital assets	1,625	6,895	3,371	17,849	1,341	5,433	11,398	20,574	44,470	5,658	3,008
Dividends, domestic corporations	1,943	12,079	8,623	4,793	2,385	21,854	55,693	96,467	604,217	14,865	7,174
Dividends, foreign corporations	3,156	3,714	1,488	2,013	345	30,413	16,526	184,822	451,989	22,128	338
Other receipts	12,288	105,415	86,986	99,959	54,041	72,245	391,302	280,569	1,385,137	97,067	26,528
Total deductions	5,072,106	17,777,080	18,736,337	9,932,934	6,992,857	15,235,138	18,857,093	39,595,425	52,571,106	10,586,062	5,243,720
Cost of sales and operations	3,213,773	14,578,669	14,824,565	7,626,416	5,318,946	11,078,632	12,798,486	25,981,270	35,037,979	7,459,224	4,145,452
Compensation of officers	14,465	230,027	479,414	208,124	194,249	167,358	638,060	386,708	99,489	145,948	101,854
Repairs	23,949	150,325	42,024	86,496	36,859	368,323	104,789	626,671	788,121	152,320	26,706
Bad debts	778	21,507	24,228	25,071	15,772	20,819	75,125	66,655	91,918	28,713	7,560
Rent	8,734	125,267	208,742	81,539	83,049	137,701	248,556	308,557	808,913	119,819	59,728
Taxes	1,071,798	365,059	378,913	249,554	166,803	382,905	463,651	793,192	3,100,226	394,299	116,773
Interest	37,769	188,132	148,006	125,628	45,453	166,288	149,677	390,813	422,252	91,804	45,720
Contributions or gifts	4,849	15,246	13,672	5,441	7,239	16,161	36,812	74,879	28,386	9,456	4,615
Amortization	441	719	1,228	331	717	3,174	3,523	9,472	7,647	637	219
Depreciation	60,794	485,769	155,640	328,672	107,843	748,119	509,469	1,915,658	2,244,131	356,321	60,595
Depletion	-	13,282	339	269,619	30	63,048	6,222	127,275	2,444,112	1,239	1,996
Advertising	349,882	111,016	171,518	44,490	71,194	125,639	239,574	1,810,444	294,617	197,221	65,023
Pension, profit sharing, stock bonus, annuity plans	41,803	97,434	66,191	37,466	37,648	106,838	168,586	490,388	345,555	112,238	26,503
Other employee benefit plans	12,412	43,482	97,290	14,638	29,031	71,989	79,225	162,155	126,959	60,745	20,838
Net loss, noncapital assets	4	8,536	13,488	3,093	982	4,565	5,607	9,124	6,855	2,842	364
Other deductions	230,655	1,342,610	2,111,079	826,356	877,042	1,773,579	3,329,731	6,441,964	6,723,946	1,453,236	559,774
Total receipts less total deductions	658,907	1,014,243	683,947	417,846	401,115	1,395,710	1,826,907	5,093,792	3,719,357	734,270	243,388
Constructive taxable income from related foreign corporations	3,138	1,292	922	10,940	240	19,516	5,510	229,477	124,255	49,700	71
Net income (less deficit)	661,835	1,014,586	683,855	427,683	400,587	1,411,932	1,828,870	5,312,636	3,837,745	783,671	241,744
Net income	664,644	1,098,465	773,559	534,776	452,554	1,452,546	1,933,872	5,399,285	3,864,016	832,894	257,871
Deficit	2,809	83,879	89,704	107,093	51,967	40,614	105,002	86,649	26,271	49,223	16,127

Footnotes at end of table.

ALL ACTIVE CORPORATION RETURNS

Table 5.2—BALANCE SHEET AND INCOME STATEMENT ITEMS, BY SELECTED INDUSTRIES—Continued

Item	Major industrial group—Continued									
	Manufacturing—Continued							Transportation, communication, electric, gas, and sanitary services		
									Transportation	
	Stone, clay, and glass products	Primary metal industries	Fabricated metal products, except machinery and transportation equipment	Machinery, except electric	Electrical machinery, equipment, and supplies	Transportation equipment	Other manufacturing	Total	Total	Railroad transportation, terminals, and related services
	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)
Number of returns	8,446	5,326	21,124	20,726	8,868	4,948	14,477	59,925	46,402	447
	(Thousand dollars)									
Total assets	12,231,731	37,793,961	18,793,083	34,276,688	26,367,779	53,955,122	13,277,007	204,061,020	65,945,576	36,331,954
Cash	675,492	1,652,013	1,318,843	1,962,803	1,243,257	1,753,099	674,517	4,673,686	2,521,605	472,363
Notes and accounts receivable	2,016,347	5,143,509	4,346,500	8,433,978	6,947,964	16,902,552	3,228,331	10,133,093	5,717,411	935,647
Less: Allowance for bad debts	59,512	89,788	76,686	160,274	110,588	179,637	95,176	133,803	62,433	941
Inventories	1,846,712	7,407,740	5,149,443	10,125,947	8,056,590	12,566,855	3,578,271	4,242,869	1,164,397	608,549
Investments in Government obligations:										
United States	256,072	1,120,184	150,870	826,718	215,366	1,835,724	406,963	2,493,759	1,951,779	1,274,630
State and local	66,652	162,486	36,688	95,265	74,553	614,362	104,992	254,984	179,362	10,504
Not stated	20,167	16,460	56,514	38,757	20,489	13,655	10,987	1,284,322	36,055	6,290
Other current assets	205,624	1,170,249	255,458	631,599	559,126	688,603	301,628	4,470,267	1,684,477	685,090
Loans to stockholders	10,005	15,035	31,829	31,931	10,164	10,891	20,703	75,675	61,436	-
Mortgage and real estate loans	7,842	6,360	20,606	23,500	22,889	10,953	7,904	26,810	13,471	319
Other investments	1,073,596	3,029,140	1,482,580	3,141,486	2,808,307	5,547,187	1,240,226	10,788,293	5,101,400	2,891,254
Depreciable assets	10,667,436	35,653,645	10,003,985	16,996,592	10,394,402	24,333,764	6,015,974	216,747,982	65,530,737	39,254,816
Less: Accumulated depreciation	5,356,937	19,477,063	4,767,536	8,849,020	5,092,611	12,556,309	2,811,659	56,760,874	20,862,172	10,729,376
Depletable assets	277,943	1,306,669	47,154	15,008	2,082	36,732	18,887	236,381	84,359	55,099
Less: Accumulated depletion	72,298	813,532	1,650	8,278	1,639	16,821	4,158	98,070	40,519	22,879
Land	292,113	654,770	301,365	386,687	277,462	508,783	166,190	1,648,358	632,982	108,669
Intangible assets (amortizable)	18,470	59,152	79,376	101,719	118,060	48,856	140,541	311,920	116,800	15,005
Less: Accumulated amortization	7,527	15,501	29,330	46,217	43,664	14,481	53,113	100,982	45,100	3,518
Other assets	293,534	792,433	387,074	528,487	865,570	1,850,354	324,999	3,766,350	2,159,529	770,433
Total liabilities	12,231,731	37,793,961	18,793,083	34,276,688	26,367,779	53,955,122	13,277,007	204,061,020	65,945,576	36,331,954
Accounts payable	856,409	3,397,609	2,112,206	3,273,184	3,552,322	5,947,109	1,217,938	5,712,370	3,305,043	458,960
Mortgages, notes, and bonds payable in less than one year	482,791	851,092	1,236,714	1,892,886	2,228,655	6,885,890	974,691	5,848,331	2,467,256	775,034
Other current liabilities	712,211	2,614,685	1,738,430	2,927,619	2,579,185	4,658,408	1,327,348	11,590,748	4,490,779	2,058,948
Loans from stockholders	89,506	80,950	349,486	246,868	190,382	89,342	189,202	483,166	275,131	8,128
Mortgages, notes, and bonds payable in one year or more	2,039,604	7,426,452	2,179,399	4,401,178	3,451,365	7,208,290	1,718,924	77,090,423	21,764,537	11,504,072
Other liabilities	346,695	1,135,697	590,850	1,233,379	1,145,620	3,125,537	363,091	7,436,735	2,956,727	1,475,363
Capital stock, preferred	303,990	595,386	310,826	383,865	350,791	586,638	197,948	7,562,628	738,440	404,175
Capital stock, common	1,792,317	5,501,666	2,401,900	5,413,645	2,588,811	3,064,909	1,599,360	35,179,677	7,763,278	5,369,956
Paid-in or capital surplus	1,047,079	2,513,698	1,362,909	2,091,228	3,058,050	4,065,549	1,478,194	15,952,411	4,475,402	2,532,128
Retained earnings, appropriated	92,191	510,573	78,303	593,602	205,846	397,776	77,346	1,683,428	862,493	481,054
Retained earnings, unappropriated	4,615,536	13,294,821	6,669,095	12,034,342	7,245,980	18,118,826	4,254,489	35,807,867	16,987,446	11,278,408
Less: Cost of Treasury stock	146,598	128,668	237,035	215,108	229,228	193,152	121,524	286,764	140,956	14,272
Total receipts	13,348,451	42,761,281	31,820,452	46,113,775	40,438,699	74,811,237	18,450,316	97,097,754	44,854,426	13,217,970
Business receipts	13,034,671	42,079,402	31,376,104	44,476,219	39,843,831	73,709,769	18,075,715	94,205,011	42,840,271	12,210,538
Interest on Government obligations:										
United States	8,551	43,744	8,262	23,424	14,252	111,858	12,392	94,805	52,863	28,554
State and local	3,696	13,659	2,107	3,093	6,371	27,395	3,269	26,310	14,208	5,887
Other interest	34,407	151,036	47,222	159,611	97,337	171,268	51,488	424,559	222,097	88,559
Rents	24,982	43,122	41,699	262,270	49,835	83,405	20,523	945,211	777,206	611,514
Royalties	23,882	26,422	30,157	217,371	92,929	49,117	40,278	45,106	15,187	13,124
Net short-term capital gain reduced by net long-term capital loss	82	400	2,088	8,235	2,681	1,917	353	11,680	2,180	162
Net long-term capital gain reduced by net short-term capital loss	27,329	58,460	56,063	508,603	43,746	61,596	37,589	258,237	163,511	58,970
Net gain, noncapital assets	8,839	6,371	14,869	25,932	9,062	18,999	13,554	126,514	101,706	31,772
Dividends, domestic corporations	26,426	162,793	14,120	32,104	12,233	35,293	10,685	205,159	93,024	60,809
Dividends, foreign corporations	53,867	54,464	44,842	70,629	74,195	261,726	37,943	15,292	6,098	1,396
Other receipts	101,719	121,408	182,919	326,284	192,227	278,894	146,527	739,870	566,075	106,685
Total deductions	12,410,482	39,233,623	29,448,289	41,030,840	37,233,562	68,209,856	16,496,868	85,470,167	42,404,467	12,508,163
Cost of sales and operations	8,576,050	29,988,676	22,376,507	28,984,224	27,688,034	54,660,870	11,047,016	54,677,629	28,828,083	8,178,288
Compensation of officers	223,732	312,013	744,934	813,806	403,263	260,657	403,733	922,622	659,678	39,214
Repairs	359,841	1,894,221	387,896	493,436	288,369	789,888	188,110	177,801	36,249	4,865
Bad debts	36,331	33,714	66,849	90,322	66,558	82,455	59,318	200,020	45,973	1,151
Rent	101,020	191,630	266,896	342,322	327,304	419,949	212,186	2,153,646	1,774,254	942,816
Taxes	381,469	1,005,392	708,816	1,094,738	922,438	2,343,818	447,433	6,244,587	2,282,846	921,015
Interest	129,745	421,729	214,124	378,446	309,291	684,898	157,169	3,548,262	1,130,616	517,878
Contributions or gifts	13,535	32,731	24,254	46,015	34,312	28,061	28,258	63,368	17,709	7,125
Amortization	2,534	5,909	5,361	7,153	16,031	8,053	4,399	21,600	9,211	3,526
Depreciation	673,192	1,875,467	713,172	1,401,208	908,367	1,708,712	507,176	9,475,211	3,645,296	1,384,510
Depletion	78,766	295,773	3,322	3,636	427	15,026	2,139	166,397	26,924	21,385
Advertising	99,130	138,567	261,791	377,601	592,868	611,775	425,997	550,154	277,386	12,851
Pension, profit sharing, stock bonus, annuity plans	113,609	459,581	258,563	499,421	355,343	1,079,606	197,599	1,233,767	293,737	36,162
Other employee benefit plans	77,390	368,903	148,342	314,308	213,983	856,673	76,287	554,625	237,701	55,062
Net loss, noncapital assets	16,038	10,262	11,674	4,360	5,911	19,030	3,190	28,792	19,792	6,895
Other deductions	1,528,100	2,199,055	3,255,788	6,179,844	5,101,063	4,640,385	2,736,858	5,451,686	3,119,012	375,420
Total receipts less total deductions	937,969	3,527,658	2,372,163	5,082,935	3,205,137	6,601,381	1,953,448	11,627,587	2,449,959	709,807
Constructive taxable income from related foreign corporations	42,779	21,280	34,230	253,843	66,318	231,393	34,420	18,487	7,687	2,779
Net income (less deficit)	977,052	3,535,279	2,404,286	5,333,685	3,265,084	6,805,379	1,984,599	11,619,764	2,443,438	706,699
Net income	1,099,893	3,598,501	2,525,032	5,450,067	3,432,020	6,936,462	2,095,702	11,990,041	2,736,949	780,833
Deficit	122,841	63,222	120,746	116,382	166,936	131,083	111,103	370,277	293,511	74,134

Footnotes at end of table.

Table 5.2—BALANCE SHEET AND INCOME STATEMENT ITEMS, BY SELECTED INDUSTRIES—Continued

Item	Major industrial group—Continued										
	Transportation, communication, electric, gas, and sanitary services—Continued				Wholesale and retail trade						
	Transportation—Continued					Wholesale trade					
	Motor freight transportation, and warehousing, terminals, and related services	Other transportation	Communication services	Electric, gas, and sanitary services	Total	Total	Groceries and related products	Farm products—raw materials	Electrical goods	Machinery, equipment, and supplies	Other wholesale trade
	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52)	(53)
Number of returns	24,642	21,313	7,046	6,477	453,174	151,177	17,013	6,728	8,332	21,897	97,207
	(Thousand dollars)										
Total assets	7,470,965	22,142,657	51,423,476	86,691,968	135,943,102	61,447,412	6,472,180	4,326,651	3,345,673	7,636,840	39,666,068
Cash	615,072	1,434,170	813,684	1,338,397	10,011,039	4,480,999	515,150	296,824	239,828	538,131	2,891,066
Notes and accounts receivable	1,389,722	3,392,042	1,556,419	2,859,263	40,911,045	21,639,227	2,168,391	999,566	1,293,917	2,762,363	14,414,990
Less: Allowance for bad debts	14,871	46,621	25,292	46,078	1,077,161	400,646	32,017	11,546	34,678	59,057	263,348
Inventories	166,041	389,807	1,400,314	1,678,158	43,300,235	18,212,233	1,722,283	1,312,568	1,265,621	2,613,928	11,297,833
Investments in Government obligations:											
United States	60,763	616,386	94,927	447,053	567,344	280,552	24,793	18,639	33,672	32,266	171,182
State and local	4,287	164,571	34,095	41,527	176,308	111,989	9,359	266	2,039	4,416	95,909
Not stated	12,812	16,953	1,243,105	5,162	159,967	96,296	6,459	3,767	5,924	5,405	74,741
Other current assets	242,773	756,614	2,055,797	729,993	2,507,576	1,178,661	153,458	193,339	52,547	126,530	652,787
Loans to stockholders	39,943	21,493	9,999	4,240	562,203	236,006	36,910	9,483	12,954	36,587	140,072
Mortgage and real estate loans	8,516	4,636	3,770	9,569	162,337	74,377	4,010	5,964	307	5,263	58,833
Other investments	552,273	1,657,873	3,200,289	2,486,604	9,942,592	5,496,128	514,171	403,897	175,516	523,858	3,878,686
Depreciable assets	7,155,435	19,120,486	51,879,761	99,337,484	39,659,988	13,621,437	1,884,043	1,717,408	381,035	1,336,764	8,302,187
Less: Accumulated depreciation	3,527,727	6,605,069	11,819,702	24,079,000	18,158,365	6,295,150	877,632	822,229	166,262	564,389	3,864,638
Depletable assets	4,206	25,054	1,751	150,271	391,872	358,150	3,535	7,908	242	16,310	330,155
Less: Accumulated depletion	844	16,796	767	56,784	109,690	98,202	1,203	4,115	49	3,552	89,283
Land	316,921	207,392	211,967	803,409	3,372,200	1,049,479	121,959	87,905	31,751	106,727	701,137
Intangible assets (amortizable)	69,088	32,707	147,682	47,438	245,552	97,932	9,630	4,046	4,655	13,585	66,016
Less: Accumulated amortization	24,212	17,370	38,818	17,064	94,693	34,514	3,441	776	3,498	3,804	22,995
Other assets	400,767	988,329	654,495	952,326	3,412,753	1,342,458	212,322	103,737	50,152	145,509	830,738
Total liabilities	7,470,965	22,142,657	51,423,476	86,691,968	135,943,102	61,447,412	6,472,180	4,326,651	3,345,673	7,636,840	39,666,068
Accounts payable	937,642	1,908,441	681,796	1,725,531	28,322,711	15,422,286	1,590,035	750,499	987,245	1,692,695	10,401,812
Mortgages, notes, and bonds payable in less than one year	813,944	878,278	817,452	2,563,623	17,671,447	8,325,222	809,075	1,061,844	391,939	1,244,982	4,817,382
Other current liabilities	501,437	1,930,394	3,718,570	3,381,399	8,294,861	3,401,623	382,104	178,759	233,858	476,683	2,130,219
Loans from stockholders	114,284	152,719	147,444	60,591	2,851,097	1,048,019	144,567	44,561	66,277	162,250	630,364
Mortgages, notes, and bonds payable in one year or more	1,814,671	8,445,794	16,108,384	39,217,502	14,979,290	6,074,668	758,392	441,073	240,407	718,706	3,916,090
Other liabilities	225,139	1,256,225	950,002	3,530,006	4,740,983	1,293,301	200,188	132,933	63,002	196,804	700,374
Capital stock, preferred	57,067	277,198	455,498	6,368,690	1,781,959	889,206	74,939	74,682	37,952	85,076	616,557
Capital stock, common	807,388	1,585,934	12,900,190	14,516,209	18,186,671	8,033,713	902,032	540,364	405,297	1,042,782	5,143,238
Paid-in or capital surplus	279,927	1,663,347	6,983,828	4,493,181	6,432,146	3,072,151	359,928	179,980	116,002	277,517	2,138,724
Retained earnings, appropriated	54,341	327,098	60,851	760,084	502,020	245,656	22,941	57,460	9,664	31,932	123,659
Retained earnings, unappropriated	1,942,489	3,766,549	8,618,825	10,201,596	33,291,767	14,201,011	1,282,608	884,122	837,567	1,776,889	9,419,825
Less: Cost of Treasury stock	77,364	49,320	19,364	126,444	1,111,850	559,444	54,629	19,626	43,537	69,476	372,176
Total receipts	14,324,137	17,312,319	23,824,946	28,418,382	389,155,391	184,921,354	35,996,032	15,941,298	9,901,772	18,062,208	105,020,044
Business receipts	14,091,004	16,538,729	23,342,586	28,022,154	381,613,152	182,166,272	35,578,902	15,687,331	9,769,946	17,624,408	103,505,685
Interest on Government obligations:											
United States	2,928	21,381	23,391	18,551	33,830	16,517	1,125	1,873	547	2,437	10,535
State and local	391	7,930	10,323	1,779	9,764	4,857	633	44	194	844	3,142
Other interest	20,940	112,598	96,263	106,199	589,591	253,348	27,367	31,183	6,989	49,004	138,805
Rents	65,577	100,115	99,866	68,139	892,693	292,974	32,525	16,066	8,687	69,927	165,769
Royalties	174	1,889	23,190	6,729	65,138	56,285	939	336	2,946	4,084	47,980
Net short-term capital gain reduced by net long-term capital loss	597	1,421	7,366	2,134	14,404	8,602	4,457	595	52	559	2,939
Net long-term capital gain reduced by net short-term capital loss	30,423	74,118	36,365	58,361	293,904	126,740	18,876	14,627	3,358	10,281	79,598
Net gain, noncapital assets	25,278	44,656	15,054	9,754	94,466	39,403	4,276	2,371	844	6,225	25,687
Dividends, domestic corporations	7,049	25,166	74,949	37,186	184,265	84,018	7,897	10,274	1,561	5,439	58,847
Dividends, foreign corporations	10	4,692	7,730	1,464	80,823	38,516	1,767	6,882	25	1,174	28,668
Other receipts	79,766	379,624	87,863	85,932	5,283,361	1,833,822	317,268	169,716	106,623	287,826	952,389
Total deductions	13,808,017	16,088,287	19,240,309	23,825,391	380,940,191	181,133,178	35,641,731	15,826,870	9,576,345	17,473,630	102,614,602
Cost of sales and operations	9,743,121	10,906,674	11,856,925	13,992,621	300,089,372	153,699,528	31,850,140	14,694,314	7,929,323	13,738,660	85,487,091
Compensation of officers	366,277	254,187	131,247	131,697	6,942,951	3,190,872	366,562	87,187	216,824	527,951	1,992,348
Repairs	11,864	19,520	118,574	22,978	1,007,184	328,909	69,642	38,557	8,921	32,383	179,406
Bad debts	21,188	23,634	94,420	59,627	882,299	368,628	43,692	11,494	28,483	54,872	230,087
Rent	410,631	420,807	254,915	124,477	5,194,717	1,069,761	160,173	38,938	60,923	121,290	688,437
Taxes	781,846	579,985	1,547,114	2,414,627	4,885,817	1,973,031	212,470	65,997	75,727	170,376	1,448,461
Interest	148,924	463,814	722,013	1,695,633	2,115,847	888,898	99,052	98,755	41,537	119,074	530,480
Contributions or gifts	4,733	5,851	16,920	28,739	113,890	48,643	5,024	1,613	3,251	6,260	32,495
Amortization	660	5,025	7,650	4,739	18,825	8,557	1,388	149	250	956	5,814
Depreciation	746,650	1,514,136	2,398,131	3,431,784	3,235,453	1,085,795	168,020	100,664	37,117	144,456	635,538
Depletion	340	5,199	121	139,352	46,144	41,429	401	1,415	298	1,323	37,992
Advertising	41,539	222,996	177,117	95,651	4,057,133	888,807	101,012	25,659	94,718	88,330	579,088
Pension, profit sharing, stock bonus, annuity plans	80,304	177,271	598,042	341,988	769,974	365,463	44,586	7,845	29,557	60,157	223,318
Other employee benefit plans	97,004	85,635	212,464	104,460	361,864	134,450	24,869	2,938	5,908	13,788	86,947
Net loss, noncapital assets	5,274	7,623	2,397	6,603	67,457	25,962	3,882	6,827	436	2,925	11,892
Other deductions	1,347,662	1,395,930	1,102,259	1,230,415	51,151,264	17,014,445	2,490,818	644,518	1,043,072	2,390,829	10,445,208
Total receipts less total deductions	516,120	1,224,032	4,584,637	4,592,991	8,215,200	3,788,176	354,301	114,428	325,427	588,578	2,405,442
Constructive taxable income from related foreign corporations	-	4,908	9,045	1,755	35,030	10,732	3,207	1,620	4	119	5,782
Net income (less deficit)	515,729	1,221,010	4,583,359	4,592,967	8,240,466	3,794,051	356,875	116,004	325,237	587,853	2,408,082
Net income	602,350	1,353,766	4,640,256	4,612,836	9,702,287	4,365,047	422,339	158,402	357,290	654,002	2,773,014
Deficit	86,621	132,756	56,897	19,869	1,461,821	570,996	65,464	42,398	32,053	66,149	364,932

Footnotes at end of table.

ALL ACTIVE CORPORATION RETURNS

Table 5.2—BALANCE SHEET AND INCOME STATEMENT ITEMS, BY SELECTED INDUSTRIES—Continued

Item	Major industrial group—Continued									
	Wholesale and retail trade—Continued									
	Retail trade									
	Total	Building materials, hardware, and farm equipment	General merchandise stores	Food stores	Automotive dealers and gasoline service stations	Apparel and accessory stores	Furniture, home furnishings, and equipment stores	Eating and drinking places	Other retail trade	Wholesale and retail trade not allocable
	(54)	(55)	(56)	(57)	(58)	(59)	(60)	(61)	(62)	(63)
Number of returns	298,432	29,426	18,584	22,154	48,567	33,041	28,299	51,333	67,028	3,565
	(Thousand dollars)									
Total assets	73,611,420	6,078,756	23,690,221	8,817,040	12,632,087	5,317,910	4,668,305	4,033,935	8,373,166	884,270
Cash	5,459,846	437,208	1,249,761	901,488	800,494	557,081	337,745	437,874	738,195	70,194
Notes and accounts receivable	19,092,034	1,752,853	8,790,391	656,429	2,523,523	1,213,435	1,896,889	440,763	1,817,751	179,784
Less: Allowance for bad debts	673,001	44,586	415,344	7,010	70,532	34,441	56,516	2,947	41,625	3,514
Inventories	24,832,596	2,410,084	6,426,819	2,838,953	6,005,915	2,172,802	1,618,818	245,770	3,113,435	255,406
Investments in Government obligations:										
United States	286,061	19,964	134,130	36,362	17,035	26,016	13,451	13,114	25,989	731
State and local	64,269	1,523	42,415	5,999	1,648	4,090	4,082	70	4,442	50
Not stated	62,690	4,661	3,363	4,477	13,299	14,215	5,184	7,674	9,817	981
Other current assets	1,317,416	89,343	319,731	197,968	245,427	100,512	63,342	115,303	185,790	11,499
Loans to stockholders	324,523	23,965	23,178	28,338	63,123	31,392	24,891	51,653	77,983	1,674
Mortgage and real estate loans	86,320	16,559	11,228	11,486	11,748	5,626	6,142	13,146	10,385	1,640
Other investments	4,236,198	290,108	1,681,743	616,179	390,811	434,959	177,002	206,074	439,322	210,266
Depreciable assets	25,838,152	1,594,032	7,573,746	5,326,430	3,063,723	1,285,403	792,179	3,326,630	2,876,009	200,399
Less: Accumulated depreciation	11,767,133	821,281	3,299,624	2,455,182	1,338,577	687,205	394,188	1,374,799	1,396,277	96,082
Depletable assets	33,548	9,858	295	3,733	4,367	1,823	1,215	4,351	7,906	174
Less: Accumulated depletion	11,476	4,219	94	2,432	1,234	428	390	1,645	1,034	12
Land	2,303,933	205,569	670,320	314,442	567,276	67,257	75,587	228,323	175,159	18,788
Intangible assets (amortizable)	146,793	3,982	26,014	14,035	14,041	9,589	8,527	40,552	30,053	827
Less: Accumulated amortization	59,881	1,859	14,313	4,304	5,720	4,343	2,075	14,063	13,204	298
Other assets	2,038,532	90,992	466,462	329,649	325,720	120,127	96,420	296,092	313,070	31,763
Total liabilities	73,611,420	6,078,756	23,690,221	8,817,040	12,632,087	5,317,910	4,668,305	4,033,935	8,373,166	884,270
Accounts payable	12,768,532	1,030,293	4,433,828	1,848,454	1,209,675	1,121,604	860,463	511,245	1,752,970	131,893
Mortgages, notes, and bonds payable in less than one year	9,269,704	834,553	1,819,664	336,566	4,287,712	314,192	571,761	368,509	736,747	76,521
Other current liabilities	4,846,529	260,856	1,757,314	692,250	684,010	375,959	280,347	287,218	508,575	46,709
Loans from stockholders	1,789,446	197,991	156,206	149,161	370,007	154,397	178,467	259,256	323,961	13,632
Mortgages, notes, and bonds payable in one year or more	8,745,409	597,176	3,166,467	1,037,408	1,261,384	453,843	391,132	924,883	913,116	159,213
Other liabilities	3,413,792	114,237	1,929,012	261,613	300,249	114,443	332,292	131,374	230,572	33,890
Capital stock, preferred	856,089	68,557	257,779	121,869	126,966	84,143	46,543	29,648	120,584	36,664
Capital stock, common	10,021,369	1,269,426	2,008,478	1,019,654	1,771,245	829,897	840,683	718,516	1,563,470	131,589
Paid-in or capital surplus	3,340,170	174,554	1,030,918	1,023,008	182,073	283,792	126,563	201,610	317,652	19,825
Retained earnings, appropriated	253,605	21,729	65,437	35,364	32,417	9,527	35,728	4,663	48,740	2,759
Retained earnings, unappropriated	18,848,170	1,578,363	7,186,896	2,366,068	2,495,597	1,619,536	1,043,874	625,789	1,932,047	242,586
Less: Cost of Treasury stock	541,395	68,979	121,778	74,375	89,248	43,423	39,548	28,776	75,268	11,011
Total receipts	202,568,961	12,343,585	41,879,664	47,224,079	50,070,281	11,909,835	9,687,869	9,851,680	19,601,968	1,665,076
Business receipts	197,824,082	12,074,596	39,947,618	46,875,272	49,283,234	11,557,244	9,269,627	9,629,432	19,187,059	1,622,798
Interest on Government obligations:										
United States	17,219	862	8,883	1,603	1,518	1,088	1,135	813	1,317	94
State and local	4,905	155	1,946	1,129	209	367	391	40	668	2
Other interest	331,072	30,829	124,728	26,336	62,618	18,853	30,386	9,003	28,319	5,171
Rents	592,239	31,362	177,189	77,395	111,197	66,797	19,625	52,614	56,060	7,480
Royalties	8,446	1,228	500	251	1,511	121	428	3,505	902	407
Net short-term capital gain reduced by net long-term capital loss	4,434	253	803	287	451	287	990	498	865	1,368
Net long-term capital gain reduced by net short-term capital loss	165,228	19,207	54,470	14,610	29,113	5,574	8,035	15,638	18,581	1,936
Net gain, noncapital assets	53,976	7,065	7,673	5,379	13,651	1,911	1,553	9,652	7,092	1,087
Dividends, domestic corporations	98,855	3,809	53,832	6,701	6,617	12,829	2,910	3,060	9,097	1,392
Dividends, foreign corporations	42,270	5	41,235	109	17	-	3	-	901	37
Other receipts	3,426,235	174,214	1,460,787	215,007	560,145	244,764	352,786	127,425	291,107	23,304
Total deductions	198,177,795	12,093,876	40,190,503	46,541,151	49,664,836	11,527,021	9,463,102	9,627,434	19,069,872	1,629,218
Cost of sales and operations	145,146,903	9,213,296	25,541,008	37,065,597	41,898,520	7,513,158	6,187,978	4,423,126	13,304,220	1,242,941
Compensation of officers	3,715,675	401,692	270,306	309,315	788,260	352,536	410,154	412,732	770,680	36,404
Repairs	672,149	39,074	147,827	147,040	94,535	32,158	26,583	114,369	70,563	6,126
Bad debts	509,007	71,732	172,433	21,479	97,713	29,295	52,367	7,181	56,807	4,664
Rent	4,100,040	137,372	990,363	725,466	450,985	555,046	249,204	495,322	496,282	24,916
Taxes	2,887,809	184,870	790,512	490,010	449,024	194,429	151,356	319,759	307,849	24,977
Interest	1,211,305	81,416	464,343	81,362	303,994	47,504	66,229	68,789	97,668	15,644
Contributions or gifts	64,865	2,786	26,628	9,308	6,702	6,239	3,878	2,461	6,863	382
Amortization	10,205	442	1,929	785	1,551	1,208	395	1,892	2,003	63
Depreciation	2,133,015	126,857	555,037	464,272	276,631	103,503	73,076	275,756	257,883	16,643
Depletion	4,715	769	421	599	553	656	694	55	968	-
Advertising	3,149,498	95,150	1,094,642	629,596	469,039	249,683	257,058	110,970	243,360	18,828
Pension, profit sharing, stock bonus, annuity plans	398,886	19,963	162,756	96,678	32,298	19,625	16,424	15,506	35,636	5,625
Other employee benefit plans	225,679	13,086	25,470	101,747	23,550	10,755	8,653	19,886	22,532	1,735
Net loss, noncapital assets	41,064	814	8,293	8,653	5,754	2,784	2,243	8,732	3,791	431
Other deductions	33,906,980	1,704,557	9,938,535	6,389,244	4,765,727	2,408,442	1,956,810	3,350,898	3,392,767	229,839
Total receipts less total deductions	4,391,166	249,709	1,689,161	682,928	405,445	382,814	224,767	224,246	532,096	35,858
Constructive taxable income from related foreign corporations	24,216	-	24,091	108	-	-	-	-	17	82
Net income (less deficit)	4,410,477	249,554	1,711,306	681,907	405,236	382,447	224,376	224,206	531,445	35,938
Net income	5,290,129	350,037	1,802,210	784,925	598,268	443,741	305,664	345,430	659,854	47,111
Deficit	879,652	100,483	90,904	103,018	193,032	61,294	81,288	121,224	128,409	11,173

Footnotes at end of table.

Table 5.2—BALANCE SHEET AND INCOME STATEMENT ITEMS, BY SELECTED INDUSTRIES—Continued

Item	Major industrial group—Continued								
	Finance, insurance, and real estate								
		Finance					Insurance		
	Total	Total	Banks and trust companies	Credit agencies other than banks	Security and commodity brokers, dealers, exchanges, and services	Holding and other investment companies	Total	Insurance carriers	Insurance agents, brokers, and service
	(64)	(65)	(66)	(67)	(68)	(69)	(70)	(71)	(72)
Number of returns	402,740	105,593	15,505	54,539	4,406	31,143	32,365	5,174	27,191
	(Thousand dollars)								
Total assets	1,007,716,563	717,890,599	470,297,044	182,954,915	9,527,226	55,111,414	216,607,160	213,370,705	3,236,455
Cash	84,933,622	78,260,733	70,627,991	5,869,912	551,022	1,211,808	3,835,678	3,212,055	623,623
Notes and accounts receivable	270,761,829	260,690,165	212,425,219	41,909,968	3,744,859	2,610,119	3,616,748	2,300,790	1,315,958
Less: Allowance for bad debts	10,866,843	10,708,786	4,774,765	5,886,175	2,348	45,498	40,157	22,556	17,601
Inventories	293,114	106,457	12,169	48,306	32,594	13,388	29,278	26,534	2,744
Investments in Government obligations:									
United States	82,643,393	72,223,425	61,540,934	7,845,770	809,662	2,027,079	10,065,403	10,025,301	40,102
State and local	54,139,273	39,741,097	38,841,900	256,488	65,690	577,019	14,235,632	14,228,884	6,748
Not stated	3,836,610	3,440,801	2,510,712	695,853	22,135	212,101	237,442	229,255	8,187
Other current assets	17,618,023	8,496,452	2,076,617	1,880,231	2,791,280	1,748,324	4,599,444	4,481,463	117,981
Loans to stockholders	787,843	363,129	21,577	244,450	6,727	90,375	28,474	1,473	27,001
Mortgage and real estate loans	176,879,393	176,032,138	62,246,028	112,910,215	8,731	867,164	109,701	93,242	16,459
Other investments	244,549,376	68,984,535	13,484,469	12,029,420	1,080,482	42,390,164	170,920,066	170,375,082	544,984
Depreciable assets	64,059,330	12,376,499	6,679,258	3,194,243	190,156	2,312,842	2,934,603	2,542,966	391,637
Less: Accumulated depreciation	16,611,032	2,376,096	1,168,509	778,358	72,411	356,818	275,755	108,712	167,043
Depletable assets	3,220,612	781,769	7,045	198,139	3,274	573,311	2,403	852	1,551
Less: Accumulated depletion	849,667	185,712	1,021	38,431	1,273	144,987	426	67	359
Land	16,550,162	2,107,733	608,807	900,322	30,252	568,352	138,583	82,535	56,048
Intangible assets (amortizable)	460,629	169,058	8,353	49,761	5,520	105,424	24,108	5,020	19,088
Less: Accumulated amortization	165,313	90,476	2,310	19,311	1,153	67,702	9,027	747	8,280
Other assets	15,476,209	7,477,658	5,152,570	1,644,112	262,027	418,949	6,154,962	5,897,335	257,627
Total liabilities	1,007,716,563	717,890,599	470,297,044	182,954,915	9,527,226	55,111,414	216,607,160	213,370,705	3,236,455
Accounts payable	11,535,505	6,803,234	295,831	2,938,628	2,951,294	617,481	1,786,663	430,016	1,356,647
Mortgages, notes, and bonds payable in less than one year	39,282,033	30,349,811	2,405,587	23,888,995	2,692,006	1,363,223	786,019	575,732	210,287
Other current liabilities	562,319,788	538,616,199	420,315,253	115,530,434	1,947,500	823,012	21,908,789	21,736,206	172,583
Loans from stockholders	8,759,481	5,668,502	5,279	5,417,170	52,633	193,420	443,791	395,745	48,046
Mortgages, notes, and bonds payable in one year or more	61,847,700	24,561,361	3,643,779	16,784,350	352,191	3,781,041	650,292	436,383	213,909
Other liabilities	179,885,212	17,502,404	8,295,345	4,602,115	386,196	4,218,748	159,489,797	159,353,302	136,495
Capital stock, preferred	2,869,703	2,123,539	113,933	929,344	78,268	1,001,994	123,087	101,208	21,879
Capital stock, common	32,751,222	20,897,311	8,953,524	3,591,581	297,310	8,054,896	3,304,170	2,935,098	369,072
Paid-in or capital surplus	51,364,406	44,615,782	12,679,541	2,837,024	183,517	28,915,700	3,356,598	3,192,214	164,384
Retained earnings, appropriated	11,022,357	6,008,847	2,511,976	2,283,347	26,866	1,186,658	4,678,218	4,650,879	27,339
Retained earnings, unappropriated	47,192,452	21,426,129	11,093,764	4,390,943	623,416	5,318,006	20,118,480	19,572,625	545,855
Less: Cost of Treasury stock	1,113,296	682,520	16,768	239,016	63,971	362,765	38,744	8,703	30,041
Total receipts	119,814,911	43,903,525	23,230,994	13,542,578	2,008,070	5,121,883	62,203,828	59,527,958	2,675,870
Business receipts	66,013,937	7,300,978	2,935,032	3,407,264	629,404	329,278	51,923,106	49,360,980	2,562,126
Interest on Government obligations:									
United States	3,533,266	3,105,225	2,568,662	376,637	55,139	104,787	401,835	399,155	2,680
State and local	1,774,098	1,265,745	1,218,294	10,435	10,801	26,215	500,520	499,980	540
Other interest	33,097,356	25,542,143	15,812,195	9,061,603	160,062	508,283	7,233,929	7,214,427	19,502
Rents	4,647,173	566,488	297,909	151,041	7,099	110,439	549,930	537,081	12,849
Royalties	741,923	193,994	2,644	6,842	3,400	181,108	19,622	19,521	101
Net short-term capital gain reduced by net long-term capital loss	64,113	41,685	3,861	6,452	4,414	26,958	6,012	5,652	360
Net long-term capital gain reduced by net short-term capital loss	2,852,116	2,232,734	97,262	110,004	17,764	2,007,704	211,101	198,822	12,279
Net gain, noncapital assets	2,427,607	1,038,774	7,476	27,958	959,103	44,237	20,215	18,251	1,964
Dividends, domestic corporations	2,692,565	1,846,287	103,813	94,722	14,149	1,633,603	764,349	753,950	10,399
Dividends, foreign corporations	90,698	81,432	4,606	8,721	1,127	66,978	8,186	7,851	335
Other receipts	1,880,059	688,040	179,240	280,899	145,608	82,293	565,023	512,288	52,735
Total deductions	107,083,783	35,650,492	19,950,626	12,668,625	1,709,233	1,322,008	58,737,871	56,297,645	2,440,226
Cost of sales and operations	32,221,922	381,475	86,751	178,656	17,978	98,090	30,173,064	29,572,207	600,857
Compensation of officers	3,629,348	2,153,614	1,394,836	466,481	224,985	67,312	753,919	279,257	474,662
Repairs	513,150	148,368	102,646	35,509	4,369	5,844	12,073	7,884	4,189
Bad debts	1,971,509	1,846,204	910,607	884,015	7,404	44,178	70,725	50,902	19,823
Rent	1,460,583	608,641	370,104	157,701	62,922	17,914	389,689	312,483	77,206
Taxes	4,012,275	1,064,250	656,444	283,454	56,125	68,227	1,318,580	1,261,985	56,595
Interest	19,537,273	17,019,057	9,186,449	7,373,062	190,179	269,367	186,166	163,574	22,592
Contributions or gifts	100,727	62,376	45,525	9,320	3,325	4,206	23,610	20,679	2,931
Amortization	44,806	28,350	3,326	18,237	783	6,004	2,112	1,335	777
Depreciation	3,054,653	764,751	526,041	170,603	16,127	51,980	348,039	309,144	38,895
Depletion	518,221	110,611	879	6,560	10	103,162	16,924	16,784	140
Advertising	955,038	568,295	312,567	222,628	25,476	7,624	191,490	161,157	30,333
Pension, profit sharing, stock bonus, annuity plans	872,013	448,028	340,915	63,068	37,767	6,278	397,132	363,984	33,148
Other employee benefit plans	187,333	100,718	75,489	17,887	5,674	1,668	69,769	58,323	11,446
Net loss, noncapital assets	765,622	669,502	603,991	46,901	7,353	11,257	5,430	4,178	1,252
Other deductions	37,239,310	9,676,252	5,334,056	2,734,543	1,048,756	558,897	24,779,149	23,713,769	1,065,380
Total receipts less total deductions	12,731,128	8,253,033	3,280,368	873,953	298,837	3,799,875	3,465,957	3,230,313	235,644
Constructive taxable income from related foreign corporations	45,451	39,588	2,288	8,768	3,492	25,040	5,656	1,562	4,094
Net income (less deficit)	11,002,481	7,026,876	2,064,362	872,286	291,528	3,798,700	2,971,093	2,731,895	239,198
Net income	12,762,894	7,658,559	2,208,923	1,217,146	329,976	3,902,514	3,221,990	2,953,540	268,450
Deficit	1,760,413	631,683	144,561	344,860	38,448	103,814	250,897	221,645	29,252

Footnotes at end of table.

Table 5.2—BALANCE SHEET AND INCOME STATEMENT ITEMS, BY SELECTED INDUSTRIES—Continued

Item	Major industrial group—Continued										
	Finance, insurance, and real estate—Continued			Services							
	Real estate										
	Total	Real estate operators (except developers) and lessors of buildings	Other real estate	Total	Hotels, rooming houses, camps, and other lodging places	Personal services	Business services	Automobile and other repair services	Amusement and recreation services	Other services	Nature of business not allocable
	(73)	(74)	(75)	(76)	(77)	(78)	(79)	(80)	(81)	(82)	(83)
Number of returns	264,782	185,681	79,101	202,065	17,180	32,431	57,182	32,241	31,722	31,309	8,030
	(Thousand dollars)										
Total assets	73,218,804	52,972,845	20,245,959	36,857,947	6,816,714	2,894,945	11,090,480	4,507,932	7,790,480	3,757,396	257,960
Cash	2,837,211	1,945,755	891,456	3,091,564	331,823	309,661	1,095,272	309,914	580,338	464,556	27,383
Notes and accounts receivable	6,454,916	2,784,511	3,670,405	6,592,047	444,823	488,719	3,235,281	625,601	972,145	825,478	69,502
Less: Allowance for bad debts	117,900	34,934	82,966	111,233	10,619	11,630	47,698	11,543	9,133	20,610	2,328
Inventories	157,379	59,878	97,501	1,800,431	70,727	150,321	398,157	261,166	760,078	159,982	19,924
Investments in Government obligations:											
United States	354,545	222,225	132,320	295,778	17,735	14,606	159,405	4,610	49,052	50,370	-
State and local	162,544	104,403	58,141	223,335	5,859	2,819	176,522	1,175	19,897	17,063	-
Not stated	158,367	122,742	35,625	84,249	7,401	6,664	28,930	4,493	25,525	11,236	-
Other current assets	4,522,127	839,522	3,682,605	1,041,629	120,405	90,238	368,507	90,537	275,620	96,322	5,967
Loans to stockholders	396,240	249,495	146,745	225,728	33,585	22,260	89,235	22,821	26,987	30,840	18,590
Mortgage and real estate loans	737,554	360,143	377,411	113,832	61,623	5,711	20,645	4,179	18,850	2,824	4,144
Other investments	4,644,775	3,090,010	1,554,765	3,631,896	440,569	201,258	1,555,011	233,021	885,946	316,091	22,013
Depreciable assets	48,748,228	44,720,819	4,027,409	26,568,832	6,582,232	2,507,869	5,636,587	4,180,082	5,608,324	2,053,738	51,799
Less: Accumulated depreciation	13,959,181	13,110,796	848,385	10,953,316	2,405,501	1,288,808	2,396,880	1,551,442	2,692,644	618,041	13,796
Depletable assets	2,436,440	58,451	2,377,989	41,435	5,786	1,365	8,980	1,297	10,650	13,357	2,198
Less: Accumulated depletion	663,529	23,736	639,793	13,580	1,474	810	2,922	551	6,825	998	-
Land	14,303,846	10,243,652	4,060,194	2,329,049	905,564	149,846	208,250	191,538	671,842	202,009	43,122
Intangible assets (amortizable)	267,463	195,826	71,637	426,534	21,001	20,109	66,412	12,315	281,567	25,130	526
Less: Accumulated amortization	65,810	46,051	19,759	227,713	5,760	9,015	22,094	3,650	177,902	9,292	140
Other assets	1,843,589	1,190,930	652,659	1,697,450	190,935	233,762	512,880	132,369	490,163	137,341	9,056
Total liabilities	73,218,804	52,972,845	20,245,959	36,857,947	6,816,714	2,894,945	11,090,480	4,507,932	7,790,480	3,757,396	257,960
Accounts payable	2,945,608	1,592,739	1,352,869	3,971,462	320,552	265,819	1,838,322	342,068	788,824	415,877	41,321
Mortgages, notes, and bonds payable in less than one year	8,146,203	4,353,946	3,792,257	4,559,015	619,703	224,850	1,328,967	1,027,707	998,706	359,082	33,323
Other current liabilities	1,794,800	1,062,749	732,051	2,377,305	275,563	173,644	889,491	205,860	536,778	295,969	5,422
Loans from stockholders	2,647,188	1,815,566	831,622	1,472,089	363,958	144,293	302,703	207,991	325,591	127,553	9,868
Mortgages, notes, and bonds payable in one year or more	36,636,047	29,252,503	7,383,544	10,831,714	3,448,668	576,642	2,086,915	1,405,357	2,381,090	933,042	71,847
Other liabilities	2,893,011	1,340,476	1,552,535	1,777,208	152,604	98,320	787,531	131,985	332,472	274,296	10,267
Capital stock, preferred	623,077	484,994	138,083	404,921	101,832	42,876	148,853	19,551	68,146	23,663	6,881
Capital stock, common	8,549,741	6,367,470	2,182,271	4,586,381	912,527	566,015	1,191,988	430,113	1,006,560	479,178	103,154
Paid-in or capital surplus	3,392,026	2,480,957	911,069	2,426,814	504,890	118,487	745,367	142,958	631,383	283,729	25,015
Retained earnings, appropriated	335,292	179,626	155,666	161,403	17,966	7,481	58,429	6,497	42,580	28,450	1,373
Retained earnings, unappropriated	5,647,843	4,335,603	1,312,240	4,683,203	173,880	718,129	1,836,805	611,315	762,124	580,950	[1]49,186
Less: Cost of Treasury stock	392,032	293,784	98,248	393,568	75,429	41,611	124,891	23,470	83,774	44,393	1,325
Total receipts	13,707,558	9,053,233	4,654,325	43,082,993	4,484,928	4,952,164	15,285,760	4,955,462	7,359,621	6,045,058	113,834
Business receipts	6,789,853	4,958,568	1,831,285	41,184,713	4,073,432	4,871,463	14,751,669	4,759,829	6,879,554	5,848,766	91,912
Interest on Government obligations:											
United States	26,206	14,886	11,320	15,972	1,197	972	8,418	338	2,296	2,751	213
State and local	7,833	5,027	2,806	7,958	222	88	5,812	207	790	839	-
Other interest	321,284	146,664	174,620	134,152	24,109	6,079	51,228	8,818	30,165	13,753	454
Rents	3,530,755	3,201,836	328,919	623,187	225,553	14,283	162,673	65,856	120,418	34,404	1,365
Royalties	528,307	6,206	522,101	52,067	977	182	9,445	1,871	32,062	7,530	-
Net short-term capital gain reduced by net long-term capital loss	16,416	10,489	5,927	9,720	427	235	3,474	2,984	2,003	597	74
Net long-term capital gain reduced by net short-term capital loss	408,281	277,296	130,985	149,063	46,971	10,401	29,597	15,503	34,009	12,582	710
Net gain, noncapital assets	1,368,618	60,897	1,307,721	88,808	5,281	3,982	26,635	37,465	13,177	2,268	200
Dividends, domestic corporations	81,929	65,647	16,282	58,743	4,930	6,441	27,511	3,176	11,162	5,523	60
Dividends, foreign corporations	1,080	1,005	75	26,930	2,595	508	7,726	9	15,007	1,085	-
Other receipts	626,996	304,712	322,284	731,680	99,234	37,530	201,572	59,406	218,978	114,960	18,846
Total deductions	12,695,420	8,366,947	4,328,473	41,262,907	4,390,172	4,740,276	14,508,504	4,790,517	7,022,507	5,810,931	107,904
Cost of sales and operations	1,667,383	1,253,650	413,733	22,560,589	1,809,755	2,460,706	9,213,471	2,386,240	3,290,399	3,400,018	57,163
Compensation of officers	721,815	235,536	486,279	2,385,000	94,677	353,451	868,069	289,081	246,409	533,313	6,681
Repairs	352,709	306,964	45,745	469,524	126,075	66,237	85,813	59,506	94,773	37,120	710
Bad debts	54,580	30,048	24,532	157,475	17,948	17,519	51,936	23,454	20,212	26,406	886
Rent	462,253	375,773	86,480	1,525,230	253,396	199,644	329,588	200,276	329,291	213,035	2,843
Taxes	1,629,445	1,404,105	225,340	1,424,239	265,442	167,814	371,212	158,685	282,083	179,003	4,480
Interest	2,332,050	1,803,691	528,359	828,935	225,885	46,367	186,740	131,927	169,603	68,413	3,488
Contributions or gifts	14,741	9,765	4,976	27,405	2,151	3,276	8,858	1,630	8,028	3,462	2
Amortization	14,344	8,302	6,042	25,939	2,102	2,268	6,235	9,190	4,373	1,771	6
Depreciation	1,941,863	1,756,634	185,229	3,009,302	362,030	218,875	706,576	740,559	844,043	137,219	3,161
Depletion	390,686	3,142	387,544	4,567	2,139	116	601	60	983	668	-
Advertising	195,253	50,951	144,302	747,135	97,338	69,178	265,853	46,575	216,763	51,428	766
Pension, profit sharing, stock bonus, annuity plans	26,853	7,800	19,053	268,615	7,324	20,444	132,793	8,784	33,700	65,570	73
Other employee benefit plans	16,846	8,274	8,572	108,196	14,214	14,793	38,329	9,315	14,307	17,238	244
Net loss, noncapital assets	90,699	56,735	33,955	33,964	6,307	2,973	8,180	5,137	9,931	1,436	2,039
Other deductions	2,783,909	1,055,577	1,728,332	7,686,792	1,103,389	1,096,615	2,234,250	720,098	1,457,609	1,074,831	25,362
Total receipts less total deductions	1,012,138	686,286	325,852	1,820,086	94,756	211,888	777,256	164,945	337,114	234,127	5,930
Constructive taxable income from related foreign corporations	207	151	56	15,519	4	112	7,592	-	7,414	397	-
Net income (less deficit)	1,004,512	681,410	323,102	1,827,647	94,538	211,912	779,036	164,738	343,738	233,685	5,930
Net income	1,882,345	1,224,454	657,891	2,587,101	230,317	260,794	974,432	240,703	526,959	353,896	18,257
Deficit	877,833	543,044	334,789	759,454	135,779	48,882	195,396	75,965	183,221	120,211	12,327

[1]Negative amount.

NOTE: Estimates are rounded and may not add to totals.
See text for explanatory statements and "Description of the Samples and Limitations of the Data."

RETURNS WITH NET INCOME

Table 5.3—BALANCE SHEET AND INCOME STATEMENT ITEMS, BY SELECTED INDUSTRIES

Item	All industrial groups	Major industrial group								
		Agriculture, forestry, and fisheries			Mining					Contract construction
		Total	Farms	Other agriculture, forestry, and fisheries	Total	Metal mining	Coal mining	Crude petroleum, natural gas, and natural gas liquids and services	Nonmetallic minerals (except fuels) mining	Total
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Number of returns	939,846	16,604	11,041	5,563	7,284	267	1,048	3,646	2,323	70,461
	(Thousand dollars)									
Total assets	1,655,393,918	5,244,888	4,300,811	944,077	13,034,648	3,913,964	2,149,357	4,707,534	2,263,793	22,206,885
Cash	115,215,248	346,650	259,483	87,167	910,257	232,669	127,299	345,569	204,720	2,520,898
Notes and accounts receivable	389,372,305	621,593	399,349	222,244	2,177,449	454,644	371,600	965,198	386,007	7,871,453
Less: Allowance for bad debts	12,412,808	11,184	8,735	2,449	17,794	1,862	3,153	7,163	3,616	45,787
Inventories	128,248,844	665,473	529,183	136,290	728,316	330,367	99,478	192,459	146,012	2,651,008
Investments in Government obligations:										
United States	86,983,178	41,684	38,432	3,252	364,730	189,176	32,206	100,342	43,006	133,006
State and local	52,765,645	26,387	26,014	373	124,675	46,103	31,611	40,720	6,241	53,253
Not stated	5,528,720	11,956	7,650	4,306	25,548	125	5,302	12,217	7,904	54,921
Other current assets	31,321,253	85,220	70,784	14,436	409,132	225,807	38,501	59,731	85,093	2,034,077
Loans to stockholders	1,608,038	45,352	38,492	6,860	25,645	54	690	23,448	1,453	119,507
Mortgage and real estate loans	146,020,630	14,704	13,385	1,319	33,534	2,001	3,831	6,971	20,731	108,142
Other investments	303,185,134	610,066	559,160	50,906	1,866,552	827,947	257,675	608,871	172,059	1,390,081
Depreciable assets	565,447,599	3,012,259	2,363,250	649,009	9,801,535	2,487,783	1,790,422	3,517,484	2,005,846	8,231,372
Less: Accumulated depreciation	223,921,619	1,498,132	1,168,043	330,089	5,028,757	1,233,870	829,187	1,869,513	1,096,187	4,257,551
Depletable assets	14,860,719	31,520	20,423	11,097	2,057,983	362,769	239,896	1,295,915	159,403	98,533
Less: Accumulated depletion	6,313,758	5,398	4,364	1,034	1,131,291	193,222	93,746	796,348	47,975	31,590
Land	23,948,563	1,072,122	1,013,657	58,465	260,636	23,413	40,900	65,580	130,743	609,395
Intangible assets (amortizable)	4,488,051	10,674	9,370	1,304	160,568	65,659	6,334	86,906	1,669	22,429
Less: Accumulated amortization	2,762,898	2,421	2,207	214	48,344	12,823	538	34,254	729	7,830
Other assets	31,811,074	166,363	135,528	30,835	314,274	107,224	70,236	93,401	43,413	651,568
Total liabilities	1,655,393,918	5,244,888	4,300,811	944,077	13,034,648	3,913,964	2,149,357	4,707,534	2,263,793	22,206,885
Accounts payable	84,389,561	343,468	220,163	123,305	992,124	363,166	176,942	306,183	145,833	5,321,065
Mortgages, notes, and bonds payable in less than one year	77,606,906	648,710	496,931	151,779	643,383	60,213	120,466	315,924	146,780	2,291,414
Other current liabilities	554,300,700	161,096	119,269	41,827	1,065,801	179,339	75,981	708,404	102,077	2,447,240
Loans from stockholders	12,067,754	180,136	142,892	37,244	109,171	33,376	12,488	32,822	30,485	388,801
Mortgages, notes, and bonds payable in one year or more	190,158,518	871,067	739,299	131,768	1,470,403	335,013	431,413	476,302	227,675	2,101,248
Other liabilities	201,535,788	224,584	196,953	27,631	447,834	101,721	106,299	152,587	87,227	1,894,537
Capital stock, preferred	17,939,766	67,049	60,092	6,957	164,307	54,924	17,301	59,911	32,171	174,676
Capital stock, common	129,963,649	1,110,225	947,768	162,457	1,614,418	549,874	258,329	462,610	343,605	2,106,927
Paid-in or capital surplus	103,700,657	396,640	373,572	23,068	1,467,257	464,834	355,079	436,809	210,535	520,107
Retained earnings, appropriated	16,293,439	37,380	35,317	2,063	91,753	17,230	33,817	22,472	18,234	98,841
Retained earnings, unappropriated	273,364,965	1,262,625	1,021,808	240,817	5,104,019	1,759,694	586,243	1,793,913	964,169	5,100,175
Less: Cost of Treasury stock	5,927,785	58,092	53,253	4,839	135,822	5,420	25,001	60,403	44,998	238,146
Total receipts	1,180,509,511	6,451,549	4,179,279	2,272,270	11,962,687	2,809,424	2,717,841	4,340,852	2,094,570	51,861,587
Business receipts	1,107,110,112	6,126,741	3,898,497	2,228,244	11,392,405	2,668,352	2,586,182	4,144,339	1,993,532	50,961,285
Interest on Government obligations:										
United States	3,763,451	1,733	1,504	229	16,181	6,119	2,917	4,145	3,000	8,633
State and local	1,771,608	1,764	1,758	6	3,670	351	822	2,074	423	2,806
Other interest	32,284,506	23,814	20,079	3,735	64,224	20,117	13,922	20,228	9,957	76,111
Rents	7,219,959	39,065	32,661	6,404	42,373	2,580	17,999	11,437	10,357	226,226
Royalties	1,724,165	27,757	27,737	20	34,395	4,936	3,133	23,923	2,403	6,597
Net short-term capital gain reduced by net long-term capital loss	111,170	1,689	1,447	242	1,649	228	176	1,242	3	1,894
Net long-term capital gain reduced by net short-term capital loss	5,644,588	78,615	72,514	6,101	128,040	23,824	35,740	49,892	18,584	95,709
Net gain, noncapital assets	2,595,657	12,867	9,853	3,014	24,454	508	5,273	13,185	5,488	47,320
Dividends, domestic corporations	4,333,289	13,555	13,168	387	78,889	38,842	21,206	14,756	4,085	20,480
Dividends, foreign corporations	1,645,221	644	642	2	29,481	27,312	57	1,143	969	13,355
Other receipts	12,305,785	123,305	99,419	23,886	146,926	16,255	30,414	54,488	45,769	401,171
Total deductions	1,092,359,506	5,989,519	3,815,371	2,174,148	9,900,950	2,201,991	2,564,326	3,229,261	1,905,372	49,893,604
Cost of sales and operations	777,092,026	4,196,737	2,491,089	1,705,648	6,470,260	1,555,650	1,856,308	1,880,883	1,177,419	42,263,418
Compensation of officers	19,327,366	179,413	119,296	60,117	153,462	11,443	28,869	62,302	50,848	1,638,559
Repairs	9,478,279	100,075	77,425	22,650	191,317	32,334	41,445	32,531	85,007	259,356
Bad debts	3,376,587	6,871	3,897	2,974	10,456	604	1,773	3,638	4,441	73,559
Rent	12,961,846	124,894	109,593	15,301	76,001	4,669	26,016	27,144	18,172	268,810
Taxes	31,825,916	128,774	98,368	30,406	296,680	80,875	78,593	72,624	63,588	886,199
Interest	26,005,678	84,096	69,480	14,616	114,985	19,271	30,411	44,037	21,266	251,052
Contributions or gifts	799,982	2,766	2,209	557	7,403	2,470	1,879	1,294	1,760	19,782
Amortization	153,173	353	317	36	3,776	1,936	477	265	1,098	4,869
Depreciation	33,370,907	226,193	174,103	52,090	696,325	134,073	169,733	234,553	157,966	893,469
Depletion	4,656,450	11,763	11,362	401	845,319	199,208	73,205	493,134	79,772	13,477
Advertising	13,121,589	22,867	17,470	5,397	15,396	1,602	2,629	5,997	5,168	90,907
Pension, profit sharing, stock bonus, annuity plans	7,966,893	15,305	11,170	4,135	54,066	12,462	8,911	20,808	11,885	178,803
Other employee benefit plans	4,261,527	9,842	8,071	1,771	84,599	6,492	66,864	5,443	5,800	180,734
Net loss, noncapital assets	683,787	891	621	270	6,702	4,835	199	1,082	586	3,824
Other deductions	147,277,500	878,679	620,900	257,779	874,203	134,067	176,014	343,526	220,596	2,866,786
Total receipts less total deductions	88,150,005	462,030	363,908	98,122	2,061,737	607,433	153,515	1,111,591	189,198	1,967,983
Constructive taxable income from related foreign corporations	1,361,827	5,131	5,131	-	19,786	7,569	124	11,954	139	9,727
Net income	87,740,224	465,397	367,281	98,116	2,077,853	614,651	152,817	1,121,471	188,914	1,974,904

Footnotes at end of table.

RETURNS WITH NET INCOME

Table 5.3—BALANCE SHEET AND INCOME STATEMENT ITEMS, BY SELECTED INDUSTRIES—Continued

Item	Major industrial group--Continued										
	Contract construction--Continued					Manufacturing					
	General contractors			Special trade contractors	Contractors not allocable	Total	Food and kindred products				
	Total	Building construction	Other general contractors				Total	Meat products	Dairy products	Beverages	Other food products
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)
Number of returns	31,078	22,556	8,522	39,186	197	133,439	13,022	1,670	2,440	2,301	6,611
	(Thousand dollars)										
Total assets	15,298,555	8,793,945	6,504,610	6,871,616	36,714	384,910,415	32,271,378	3,487,555	4,545,544	7,934,190	16,304,089
Cash	1,662,829	921,210	741,619	840,283	17,786	18,093,041	1,859,232	212,430	326,904	442,677	877,221
Notes and accounts receivable	4,986,561	2,916,760	2,069,801	2,877,326	7,566	81,925,185	5,988,738	864,876	971,849	1,421,772	2,730,241
Less: Allowance for bad debts	15,823	8,546	7,277	29,964	-	1,495,211	108,749	10,810	31,049	15,921	50,969
Inventories	1,606,191	1,270,086	336,105	1,043,721	1,096	81,101,295	7,399,094	871,389	821,868	1,651,870	4,053,967
Investments in Government obligations:											
United States	105,048	40,994	64,054	27,163	795	7,821,269	369,272	37,231	38,588	143,813	149,640
State and local	47,781	19,625	28,156	5,472	-	2,042,463	226,648	7,069	15,531	95,153	108,895
Not stated	41,762	22,200	19,562	13,159	-	515,147	46,198	7,403	2,650	4,801	31,344
Other current assets	1,569,592	1,137,087	432,505	463,968	517	7,322,463	688,551	56,738	59,543	89,897	482,373
Loans to stockholders	70,034	45,210	24,824	49,473	-	268,146	32,406	5,103	2,949	2,206	22,148
Mortgage and real estate loans	97,959	82,341	15,618	10,183	-	205,755	13,042	461	2,431	2,082	8,068
Other investments	1,161,654	635,878	525,776	225,346	3,081	44,562,728	3,865,015	227,801	630,154	1,062,346	1,944,714
Depreciable assets	6,197,531	1,870,493	4,327,038	2,025,847	7,994	242,629,123	19,523,417	2,083,659	2,838,586	4,664,611	9,936,561
Less: Accumulated depreciation	3,229,365	789,886	2,439,479	1,025,228	2,958	123,614,832	9,424,549	1,019,297	1,456,341	2,185,578	4,763,333
Depletable assets	96,029	36,944	59,085	2,497	7	10,147,925	87,398	18,861	-	35,389	33,148
Less: Accumulated depletion	31,084	10,309	20,775	504	2	4,322,208	16,182	4,768	-	5	11,409
Land	473,303	310,706	162,597	135,989	103	6,506,276	729,397	82,899	107,306	146,742	392,450
Intangible assets (amortizable)	14,113	10,443	3,670	8,316	-	3,419,997	40,320	1,744	7,513	4,495	26,568
Less: Accumulated amortization	5,705	4,078	1,627	2,125	-	2,317,668	15,046	604	3,385	766	10,291
Other assets	450,145	286,787	163,358	200,694	729	10,099,521	967,176	45,370	210,447	368,606	342,753
Total liabilities	15,298,555	8,793,945	6,504,610	6,871,616	36,714	384,910,415	32,271,378	3,487,555	4,545,544	7,934,190	16,304,089
Accounts payable	3,741,954	2,403,034	1,338,920	1,577,528	1,583	37,269,119	3,428,433	408,806	650,092	797,147	1,572,388
Mortgages, notes, and bonds payable in less than one year	1,706,221	915,195	791,026	583,901	1,292	21,787,524	2,271,522	268,632	167,896	510,887	1,324,107
Other current liabilities	1,606,900	1,076,438	530,462	831,026	9,314	28,412,152	2,207,741	266,476	266,484	702,629	972,152
Loans from stockholders	212,908	130,334	82,574	175,069	824	1,869,964	217,228	27,988	18,090	31,572	139,578
Mortgages, notes, and bonds payable in one year or more	1,644,039	1,042,933	601,106	453,006	4,203	54,932,799	4,513,284	478,338	661,331	1,323,078	2,050,537
Other liabilities	1,293,831	857,723	436,108	597,632	3,074	13,716,803	746,591	60,971	126,640	175,794	383,186
Capital stock, preferred	133,574	58,775	74,799	41,102	-	5,929,180	796,468	102,192	88,901	185,217	420,158
Capital stock, common	1,283,781	636,350	647,431	820,249	2,897	47,335,026	4,122,846	493,274	603,520	743,002	2,283,050
Paid-in or capital surplus	415,413	223,427	191,986	104,616	78	33,477,138	2,129,934	200,657	348,574	469,862	1,110,841
Retained earnings, appropriated	62,863	17,244	45,619	35,891	87	3,836,290	376,045	61,238	20,304	118,589	175,914
Retained earnings, unappropriated	3,367,126	1,502,425	1,864,701	1,719,687	13,362	139,382,498	11,769,918	1,132,556	1,627,978	2,975,125	6,034,259
Less: Cost of Treasury stock	170,055	69,933	100,122	68,091	-	3,038,078	308,632	13,573	34,266	98,712	162,081
Total receipts	33,881,024	20,762,362	13,118,662	17,836,718	143,845	537,590,329	76,412,467	19,455,749	10,990,410	11,701,715	34,264,593
Business receipts	33,159,358	20,419,375	12,739,983	17,660,574	141,353	524,643,926	75,434,173	19,391,147	10,824,881	11,491,134	33,727,011
Interest on Government obligations:											
United States	7,190	2,421	4,769	1,400	43	386,488	33,923	1,425	2,534	6,379	23,585
State and local	2,413	1,506	907	393	-	95,756	7,801	269	787	2,979	3,766
Other interest	63,367	34,624	28,743	12,639	105	1,362,329	111,370	9,937	14,383	30,095	56,955
Rents	192,412	99,075	93,337	33,106	708	1,189,135	82,955	3,987	10,313	25,804	42,851
Royalties	6,397	2,865	3,532	200	-	955,792	37,645	2,291	4,376	9,802	21,176
Net short-term capital gain reduced by net long-term capital loss	1,165	347	818	729	-	28,229	2,135	318	47	153	1,617
Net long-term capital gain reduced by net short-term capital loss	83,896	26,468	57,428	10,987	826	1,970,320	115,611	7,618	54,361	10,148	43,484
Net gain, noncapital assets	40,426	12,354	28,072	6,456	438	227,802	27,908	5,310	3,050	11,568	7,980
Dividends, domestic corporations	19,153	11,208	7,945	1,315	12	1,158,081	43,532	1,027	9,257	9,579	23,669
Dividends, foreign corporations	13,352	2,643	10,709	3	-	1,411,697	100,120	1,033	10,288	32,140	56,659
Other receipts	291,895	149,476	142,419	108,916	360	4,160,774	415,294	31,387	56,133	71,934	255,840
Total deductions	32,646,381	20,157,305	12,489,076	17,106,306	140,917	492,547,663	72,731,575	19,173,869	10,529,909	10,848,968	32,178,829
Cost of sales and operations	28,466,757	18,109,777	10,356,980	13,675,512	121,149	364,633,538	57,272,367	17,371,947	8,540,923	6,780,500	24,578,997
Compensation of officers	755,471	477,716	277,755	879,386	3,702	5,748,446	539,615	86,143	77,180	103,176	273,116
Repairs	188,801	49,716	139,085	70,413	142	7,211,808	619,433	107,743	103,595	98,635	309,460
Bad debts	28,701	12,439	16,262	44,790	68	785,827	77,366	10,530	19,147	8,793	38,896
Rent	147,237	58,643	88,594	121,356	217	4,109,058	386,182	51,453	74,653	60,297	199,779
Taxes	454,925	226,129	228,796	424,918	6,356	16,071,671	2,305,204	131,513	143,368	1,360,110	670,213
Interest	185,893	99,431	86,462	64,849	310	4,106,985	398,147	43,882	47,437	92,390	214,438
Contributions or gifts	13,548	7,386	6,162	6,220	14	468,988	45,289	4,046	8,776	10,086	22,381
Amortization	4,567	843	3,724	302	-	67,460	4,153	695	370	1,414	1,674
Depreciation	653,085	168,342	484,743	239,664	720	15,467,514	1,409,950	152,253	215,012	368,554	674,131
Depletion	13,343	5,385	7,958	134	-	3,207,820	10,891	3,253	2,225	2,724	2,689
Advertising	45,981	31,365	14,616	44,852	74	7,684,245	1,951,382	110,660	184,142	594,708	1,061,872
Pension, profit sharing, stock bonus, annuity plans	97,499	47,857	49,642	81,304	-	4,713,655	287,882	46,147	46,456	52,400	142,879
Other employee benefit plans	65,252	34,925	30,327	110,366	5,116	2,892,684	215,875	51,315	29,331	38,089	97,140
Net loss, noncapital assets	2,356	952	1,404	1,468	-	95,955	12,821	543	1,084	693	10,501
Other deductions	1,522,965	826,399	696,566	1,340,772	3,049	55,282,009	7,195,018	1,001,746	1,036,210	1,276,399	3,880,663
Total receipts less total deductions	1,234,643	605,057	629,586	730,412	2,928	45,042,666	3,680,892	281,880	460,501	852,747	2,085,764
Constructive taxable income from related foreign corporations	9,727	936	8,791	-	-	1,214,580	86,240	585	9,456	18,032	58,167
Net income	1,241,957	604,487	637,470	730,019	2,928	46,161,490	3,759,331	282,196	469,170	867,800	2,140,165

Footnotes at end of table.

Table 5.3—BALANCE SHEET AND INCOME STATEMENT ITEMS, BY SELECTED INDUSTRIES—Continued

Item	Major industrial group--Continued										
	Manufacturing--Continued										
	Tobacco manufactures	Textile mill products	Apparel and other fabricated textile products	Lumber and wood products, except furniture	Furniture and fixtures	Paper and allied products	Printing, publishing, and allied industries	Chemicals and allied products	Petroleum refining and related industries	Rubber and miscellaneous plastics products	Leather and leather products
	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)
Number of returns	96	4,174	12,861	5,817	4,593	2,593	15,710	7,000	777	3,111	2,270
	(Thousand dollars)										
Total assets	4,285,326	10,699,765	7,440,505	6,329,967	3,295,726	14,142,338	13,337,978	36,599,058	58,431,456	7,673,458	2,507,018
Cash	149,907	543,506	589,453	297,545	207,941	504,747	1,255,770	1,530,737	1,751,019	326,891	187,896
Notes and accounts receivable	290,135	2,614,602	2,298,235	983,127	859,180	1,844,231	3,092,517	6,326,047	9,827,312	2,045,736	717,093
Less: Allowance for bad debts	6,493	30,102	35,361	16,720	14,594	37,199	223,935	106,212	145,464	37,957	12,763
Inventories	2,585,610	2,947,753	2,721,525	1,294,636	998,377	1,948,772	1,583,706	6,392,528	4,102,142	1,912,693	802,971
Investments in Government obligations:											
United States	2,819	89,642	26,552	81,605	37,550	111,068	356,746	932,600	996,664	24,078	6,812
State and local	3,599	25,495	5,518	21,403	22,401	66,640	88,886	202,484	225,990	3,751	3,191
Not stated	2,589	7,269	10,419	9,625	12,489	29,196	53,872	55,841	103,559	16,887	3,171
Other current assets	27,254	170,243	101,448	162,782	70,859	212,537	413,250	535,319	1,169,729	52,591	113,849
Loans to stockholders	125	7,842	23,090	6,191	8,525	1,186	45,759	12,875	15,069	5,013	2,963
Mortgage and real estate loans	146	14,540	3,330	2,828	2,459	11,167	12,427	10,324	37,195	3,986	476
Other investments	701,914	898,780	536,113	471,488	242,239	1,801,814	1,775,338	4,981,335	10,401,596	917,899	280,241
Depreciable assets	910,098	6,532,646	1,711,524	4,144,838	1,368,845	12,060,978	6,587,764	27,624,887	47,575,237	4,633,490	732,893
Less: Accumulated depreciation	431,180	3,356,229	822,601	2,001,590	639,963	5,510,448	3,101,264	13,992,753	24,814,826	2,427,820	390,944
Depletable assets	574	1,211	3,583	670,356	17,134	717,376	42,093	348,682	6,624,308	998	-
Less: Accumulated depletion	-	514	682	39,445	7,503	130,058	6,803	120,486	3,109,997	1	-
Land	19,759	66,811	55,907	130,750	52,866	193,149	279,292	570,514	1,872,057	84,913	18,731
Intangible assets (amortizable)	2,284	19,329	26,874	4,480	5,607	19,784	52,998	387,231	2,371,995	26,794	1,041
Less: Accumulated amortization	249	4,617	6,555	1,560	2,174	8,973	26,307	165,272	1,895,267	13,379	489
Other assets	26,435	151,558	192,133	107,628	53,488	306,371	1,055,869	1,072,377	1,323,138	96,895	39,886
Total liabilities	4,285,326	10,699,765	7,440,505	6,329,967	3,295,726	14,142,338	13,337,978	36,599,058	58,431,456	7,673,458	2,507,018
Accounts payable	150,622	1,194,844	1,524,498	489,472	378,262	1,069,738	1,264,290	3,009,813	4,730,057	717,054	348,272
Mortgages, notes, and bonds payable in less than one year	438,992	1,191,396	826,920	365,203	235,257	266,969	555,125	840,311	1,015,730	409,060	211,678
Other current liabilities	339,218	642,271	638,025	342,870	277,684	782,901	1,323,666	2,660,981	2,206,804	741,988	180,466
Loans from stockholders	281	50,511	73,130	66,507	49,279	35,525	150,105	289,017	16,373	34,954	20,677
Mortgages, notes, and bonds payable in one year or more	480,484	1,123,071	780,898	1,241,483	283,327	2,860,744	1,566,590	6,205,063	7,916,324	1,301,412	265,120
Other liabilities	83,677	189,526	168,619	114,421	76,527	468,105	870,956	1,081,784	1,922,624	278,927	67,738
Capital stock, preferred	113,923	164,274	122,077	77,797	45,217	388,456	309,817	741,614	428,058	127,082	91,822
Capital stock, common	673,357	1,255,651	858,507	877,254	443,583	1,801,267	1,480,084	4,335,233	9,519,100	655,859	342,593
Paid-in or capital surplus	173,802	457,174	346,899	565,687	183,896	1,363,579	849,837	4,228,007	7,795,107	662,579	159,040
Retained earnings, appropriated	142,131	49,459	20,902	23,473	9,763	38,092	145,936	362,257	793,025	46,735	7,716
Retained earnings, unappropriated	1,721,307	4,463,030	2,163,200	2,248,653	1,350,395	5,146,323	4,980,816	13,311,088	22,561,902	2,723,150	844,767
Less: Cost of Treasury stock	32,668	81,442	83,170	82,853	37,464	79,361	159,244	466,110	473,648	25,342	32,871
Total receipts	5,668,081	17,023,726	17,212,914	8,764,635	6,546,574	15,886,168	19,303,123	43,519,001	54,569,739	10,794,874	5,080,990
Business receipts	5,635,330	16,791,515	17,064,148	8,357,016	6,471,660	15,512,085	18,624,651	42,437,958	50,828,877	10,601,796	5,029,219
Interest on Government obligations:											
United States	287	6,698	1,748	3,228	2,159	8,330	16,249	32,827	57,914	1,457	423
State and local	210	906	883	1,055	768	3,294	3,494	10,586	5,848	299	1,713
Other interest	5,658	46,953	18,144	17,931	6,221	37,488	49,091	129,583	221,370	19,535	6,545
Rents	474	27,481	9,783	17,182	4,799	15,674	59,361	46,140	422,077	8,752	2,574
Royalties	6,836	11,054	25,450	7,302	994	15,883	31,452	207,484	124,098	13,496	2,608
Net short-term capital gain reduced by net long-term capital loss	39	162	792	240	143	1,115	909	2,666	6,127	11	167
Net long-term capital gain reduced by net short-term capital loss	415	20,782	8,520	258,692	12,821	167,706	60,027	85,416	444,982	12,062	4,659
Net gain, noncapital assets	1,604	6,358	2,236	12,022	1,011	5,003	10,784	18,125	43,658	5,403	2,696
Dividends, domestic corporations	1,927	11,277	8,149	4,521	2,380	21,486	55,288	96,166	603,173	14,826	7,130
Dividends, foreign corporations	3,156	3,382	1,436	1,936	345	30,413	16,449	184,629	451,373	22,128	338
Other receipts	12,145	97,158	71,625	83,510	43,273	67,691	375,368	267,421	1,360,242	95,109	22,918
Total deductions	5,006,365	15,925,571	16,439,202	8,239,744	6,093,492	14,449,844	17,371,262	38,338,607	50,824,130	10,011,381	4,821,472
Cost of sales and operations	3,174,445	13,083,927	13,063,422	6,321,625	4,657,877	10,499,535	11,831,131	25,137,114	33,839,255	7,062,929	3,808,677
Compensation of officers	13,518	202,512	419,850	171,986	166,080	154,108	558,860	351,443	93,716	126,694	92,984
Repairs	23,552	140,865	37,274	69,376	32,814	359,728	97,663	612,656	772,723	147,189	25,056
Bad debts	694	16,468	19,641	18,356	12,256	17,723	68,610	58,187	87,838	26,692	6,934
Rent	8,344	106,527	173,832	61,862	66,415	126,616	220,800	292,985	781,425	108,544	55,522
Taxes	1,063,212	327,161	332,700	209,845	143,526	365,537	431,730	772,176	3,028,305	383,082	106,759
Interest	36,418	157,298	122,510	91,383	34,115	148,766	130,683	360,413	409,901	81,771	40,558
Contributions or gifts	4,849	15,246	13,657	5,440	7,199	16,159	36,745	74,866	28,385	9,452	4,615
Amortization	433	482	1,113	250	410	2,684	2,719	8,204	7,502	409	159
Depreciation	59,236	443,021	138,525	272,909	96,111	720,523	472,447	1,862,717	2,160,539	330,439	55,484
Depletion	-	768	339	250,003	2	62,550	5,947	127,259	2,359,560	240	1,996
Advertising	345,319	104,843	154,310	39,699	65,353	121,305	220,722	1,773,366	279,103	189,068	62,408
Pension, profit sharing, stock bonus, annuity plans	41,698	94,790	63,729	35,430	35,944	105,355	165,764	488,112	334,464	111,349	25,599
Other employee benefit plans	12,149	37,716	85,035	12,109	25,077	69,471	75,236	158,855	124,393	59,262	19,317
Net loss, noncapital assets	2	6,837	12,916	1,239	550	2,919	4,134	7,876	2,221	2,132	143
Other deductions	222,496	1,187,110	1,800,349	678,232	749,763	1,676,865	3,048,071	6,252,378	6,514,800	1,372,129	515,261
Total receipts less total deductions	661,716	1,098,155	773,712	524,891	453,082	1,436,324	1,931,861	5,180,394	3,745,609	783,493	259,518
Constructive taxable income from related foreign corporations	3,138	1,216	730	10,940	240	19,516	5,505	229,477	124,255	49,700	66
Net income	664,644	1,098,465	773,559	534,776	452,554	1,452,546	1,933,872	5,399,285	3,864,016	832,894	257,871

Footnotes at end of table.

RETURNS WITH NET INCOME

Table 5.3—BALANCE SHEET AND INCOME STATEMENT ITEMS, BY SELECTED INDUSTRIES—Continued

Item	Major industrial group--Continued									
	Manufacturing--Continued							Transportation, communication, electric, gas, and sanitary services		
									Transportation	
	Stone, clay, and glass products	Primary metal industries	Fabricated metal products, except machinery and transportation equipment	Machinery, except electric	Electrical machinery, equipment, and supplies	Transportation equipment	Other manufacturing	Total	Total	Railroad transportation, terminals, and related services
	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)
Number of returns	5,462	4,317	16,489	16,206	5,632	3,349	9,960	39,245	30,385	312
	(Thousand dollars)									
Total assets	10,581,046	36,706,832	17,744,319	33,097,043	24,778,061	52,583,348	12,405,793	195,209,108	58,711,212	32,984,021
Cash	608,718	1,621,681	1,262,876	1,897,225	1,176,202	1,686,234	635,461	4,240,482	2,296,540	422,594
Notes and accounts receivable	1,758,788	4,969,750	4,075,772	8,162,568	6,598,900	16,470,525	3,001,929	9,298,357	4,979,503	813,245
Less: Allowance for bad debts	51,614	86,680	68,691	151,791	101,371	173,938	85,577	96,906	29,160	915
Inventories	1,631,917	7,154,426	4,848,586	9,711,058	7,522,385	12,217,970	3,325,146	4,059,044	1,000,049	550,448
Investments in Government obligations:										
United States	249,376	1,119,814	150,247	825,497	213,059	1,823,209	404,659	2,434,386	1,903,198	1,238,455
State and local	64,529	162,486	35,378	95,265	69,447	614,362	104,990	248,498	173,139	10,504
Not stated	10,772	15,907	56,054	37,603	19,054	13,655	10,987	1,279,846	34,297	6,040
Other current assets	167,901	1,156,328	228,747	613,219	526,223	629,916	281,717	4,264,245	1,501,850	619,799
Loans to stockholders	6,763	13,142	27,943	26,475	8,306	6,741	17,732	56,985	45,928	-
Mortgage and real estate loans	7,298	6,316	19,173	23,146	20,231	9,784	7,887	21,426	10,273	294
Other investments	963,623	2,971,436	1,447,593	3,083,985	2,593,130	5,460,156	1,169,033	10,375,855	4,757,788	2,721,835
Depreciable assets	9,169,212	34,684,512	9,473,094	16,488,287	9,883,220	23,824,017	5,700,164	207,945,489	57,919,478	35,431,513
Less: Accumulated depreciation	4,668,451	19,016,207	4,529,846	8,609,208	4,871,113	12,331,542	2,674,298	53,902,823	18,274,906	9,612,040
Depletable assets	242,398	1,286,550	46,954	13,879	1,887	36,288	6,256	229,270	77,930	51,707
Less: Accumulated depletion	59,285	803,470	1,574	7,673	1,519	16,518	498	97,013	39,767	22,415
Land	231,417	641,814	282,509	369,285	258,766	492,928	155,411	1,384,032	456,351	38,990
Intangible assets (amortizable)	16,272	56,421	74,191	79,913	94,094	29,116	111,253	239,915	99,129	14,586
Less: Accumulated amortization	6,935	14,529	28,057	39,383	35,870	11,744	41,262	83,009	39,183	3,283
Other assets	238,347	767,135	343,370	477,693	803,030	1,802,189	274,803	3,311,029	1,838,775	702,664
Total liabilities	10,581,046	36,706,832	17,744,319	33,097,043	24,778,061	52,583,348	12,405,793	195,209,108	58,711,212	32,984,021
Accounts payable	676,434	3,254,902	1,864,085	3,044,404	3,293,215	5,748,583	1,082,141	5,100,003	2,772,111	387,381
Mortgages, notes, and bonds payable in less than one year	305,663	772,283	1,055,130	1,734,417	1,927,174	6,568,003	796,691	5,072,811	1,819,733	505,264
Other current liabilities	660,184	2,566,357	1,680,820	2,842,580	2,486,204	4,561,140	1,270,252	11,090,791	4,045,598	1,824,361
Loans from stockholders	59,907	64,295	239,353	166,893	119,147	73,277	143,505	264,941	149,895	3,451
Mortgages, notes, and bonds payable in one year or more	1,560,488	7,062,233	1,998,507	4,193,488	3,102,073	6,972,674	1,505,536	73,228,960	18,573,623	10,071,110
Other liabilities	306,820	1,081,762	558,019	1,188,145	1,102,329	3,075,402	334,831	6,865,317	2,501,658	1,177,492
Capital stock, preferred	259,852	550,665	284,803	367,189	320,878	572,182	167,006	7,396,678	586,580	270,311
Capital stock, common	1,463,425	5,390,446	2,206,135	5,178,357	2,366,416	2,912,718	1,452,195	33,600,813	6,604,757	4,568,820
Paid-in or capital surplus	916,442	2,362,625	1,271,013	1,970,696	2,757,234	3,921,057	1,362,530	15,339,175	3,974,349	2,384,094
Retained earnings, appropriated	87,689	508,611	73,382	587,703	126,886	363,760	72,725	1,614,671	804,111	446,507
Retained earnings, unappropriated	4,410,394	13,216,129	6,733,901	12,029,683	7,381,639	18,000,047	4,325,956	35,894,373	17,000,387	11,357,850
Less: Cost of Treasury stock	126,252	123,476	220,829	206,512	205,134	185,495	107,575	259,425	121,590	12,620
Total receipts	11,694,036	41,655,678	30,107,932	44,627,433	38,356,510	73,057,825	17,308,623	90,563,695	38,808,423	11,590,947
Business receipts	11,416,091	40,986,222	29,693,655	43,022,888	37,802,358	71,979,486	16,954,798	87,935,896	37,031,834	10,715,854
Interest on Government obligations:										
United States	8,223	43,681	8,180	23,278	13,819	111,733	12,331	92,159	51,224	27,469
State and local	3,644	13,624	1,937	3,009	6,112	27,360	3,213	25,906	13,829	5,887
Other interest	31,491	150,012	45,899	156,335	91,436	168,054	49,213	387,833	198,946	74,560
Rents	20,100	42,355	38,096	253,813	40,887	77,925	18,707	831,279	665,787	527,367
Royalties	23,574	25,588	29,508	216,096	91,239	47,407	38,078	44,614	14,864	12,928
Net short-term capital gain reduced by net long-term capital loss	54	321	702	7,905	2,678	1,917	146	11,287	1,858	157
Net long-term capital gain reduced by net short-term capital loss	24,387	57,243	53,335	507,196	39,891	61,046	35,529	242,577	148,539	48,855
Net gain, noncapital assets	6,997	6,245	13,544	24,822	8,247	18,647	12,492	109,434	86,585	23,633
Dividends, domestic corporations	25,790	160,166	13,837	31,955	11,420	34,774	10,284	202,801	91,180	59,661
Dividends, foreign corporations	53,210	54,457	44,784	70,609	73,996	261,253	37,683	15,149	5,955	1,396
Other receipts	80,475	115,764	164,455	309,527	174,427	268,223	136,149	664,760	497,822	93,180
Total deductions	10,633,249	38,064,833	27,615,193	39,428,194	34,984,696	66,325,306	15,243,547	78,566,234	36,065,331	10,807,006
Cost of sales and operations	7,348,606	29,091,631	21,039,904	27,886,491	26,053,406	53,240,877	10,220,319	50,185,038	24,635,830	7,119,376
Compensation of officers	181,158	294,710	685,370	745,437	353,007	242,904	354,494	794,626	546,530	32,170
Repairs	326,665	1,852,894	376,884	486,307	277,006	770,403	183,320	174,569	33,254	4,854
Bad debts	27,578	31,207	49,962	83,076	54,521	76,354	52,364	185,365	35,007	560
Rent	84,266	185,041	238,612	323,063	295,914	403,316	189,792	1,830,298	1,464,937	792,675
Taxes	330,868	980,399	667,340	1,057,057	873,464	2,274,854	418,452	5,919,111	1,979,610	806,033
Interest	93,887	395,795	187,521	352,898	274,742	655,407	134,772	3,335,112	952,741	443,367
Contributions or gifts	13,531	32,729	24,240	45,993	34,308	28,056	28,229	63,211	17,576	7,124
Amortization	1,597	5,774	4,838	4,975	12,735	6,325	2,698	16,925	7,292	3,097
Depreciation	573,037	1,821,140	676,114	1,358,021	861,869	1,673,432	482,000	8,977,156	3,209,887	1,296,930
Depletion	70,456	294,565	3,318	3,631	427	15,026	842	165,954	26,521	21,355
Advertising	91,654	135,713	249,813	362,027	566,761	567,538	403,861	493,739	226,790	8,673
Pension, profit sharing, stock bonus, annuity plans	106,758	456,839	255,661	495,126	349,998	1,064,181	194,976	1,205,302	267,666	33,080
Other employee benefit plans	69,838	363,477	141,151	307,771	206,697	836,703	72,552	522,587	207,023	49,606
Net loss, noncapital assets	1,594	8,900	6,956	3,771	2,047	16,245	2,652	20,414	12,878	6,113
Other deductions	1,311,756	2,114,019	3,007,509	5,912,550	4,767,794	4,453,685	2,502,224	4,676,827	2,441,789	181,993
Total receipts less total deductions	1,060,787	3,590,845	2,492,739	5,199,239	3,371,814	6,732,519	2,065,076	11,997,461	2,743,092	783,941
Constructive taxable income from related foreign corporations	42,750	21,280	34,230	253,837	66,318	231,303	33,839	18,486	7,686	2,779
Net income	1,099,893	3,598,501	2,525,032	5,450,067	3,432,020	6,936,462	2,095,702	11,990,041	2,736,949	780,833

Footnotes at end of table.

RETURNS WITH NET INCOME

Table 5.3—BALANCE SHEET AND INCOME STATEMENT ITEMS, BY SELECTED INDUSTRIES—Continued

Item	Major industrial group—Continued										
	Transportation, communication, electric, gas, and sanitary services—Continued				Wholesale and retail trade						
	Transportation—Continued					Wholesale trade					
	Motor freight transportation, and warehousing, terminals, and related services	Other transportation	Communication services	Electric, gas, and sanitary services	Total	Total	Groceries and related products	Farm products—raw materials	Electrical goods	Machinery, equipment, and supplies	Other wholesale trade
	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52)	(53)
Number of returns	16,539	13,534	4,799	4,061	306,945	109,850	11,954	4,691	6,496	16,136	70,573
	(Thousand dollars)										
Total assets	6,151,770	19,575,421	50,630,654	85,867,242	115,990,092	52,164,237	5,590,987	3,543,130	3,112,588	6,538,579	33,378,953
Cash	552,710	1,321,236	624,028	1,319,914	8,984,871	4,055,211	467,711	251,684	229,341	492,532	2,613,943
Notes and accounts receivable	1,149,177	3,017,081	1,520,720	2,798,134	35,899,476	18,796,457	1,883,009	802,961	1,207,005	2,472,587	12,430,895
Less: Allowance for bad debts	12,645	15,600	24,070	43,676	957,235	349,154	28,202	9,580	31,024	50,754	229,594
Inventories	129,031	320,570	1,394,176	1,664,819	37,312,390	16,073,172	1,461,799	1,144,639	1,172,912	2,333,907	9,959,915
Investments in Government obligations:											
United States	58,246	606,497	85,461	445,727	529,198	260,051	23,394	18,273	32,657	29,711	156,016
State and local	4,287	158,348	34,094	41,265	165,599	104,037	9,235	266	2,039	4,416	88,081
Not stated	11,845	16,412	1,243,105	2,444	143,215	87,582	6,089	1,925	5,924	5,405	68,239
Other current assets	196,570	685,481	2,042,327	720,068	2,096,132	1,018,933	137,901	175,063	49,991	84,422	571,556
Loans to stockholders	30,351	15,577	8,070	2,987	441,102	187,283	30,679	6,676	8,518	30,952	110,458
Mortgage and real estate loans	7,068	2,911	1,594	9,559	134,573	60,789	3,909	4,691	158	4,273	47,758
Other investments	465,435	1,570,518	3,158,539	2,459,528	7,826,182	3,811,215	456,455	348,377	165,596	302,351	2,538,436
Depreciable assets	5,800,205	16,687,760	51,439,968	98,586,043	32,781,430	11,120,104	1,586,268	1,284,796	346,740	1,065,251	6,837,049
Less: Accumulated depreciation	2,869,269	5,793,597	11,707,389	23,920,528	15,238,149	5,286,842	748,379	628,591	151,592	456,380	3,301,900
Depletable assets	3,946	22,277	1,573	149,767	312,718	289,787	3,038	4,596	167	5,824	276,162
Less: Accumulated depletion	793	16,559	651	56,595	75,622	68,707	1,203	1,746	24	1,760	63,974
Land	262,611	154,750	174,541	753,140	2,826,843	900,692	110,687	66,770	29,270	96,894	597,071
Intangible assets (amortizable)	58,706	25,837	95,987	44,799	168,245	70,943	8,493	3,773	3,523	10,280	44,874
Less: Accumulated amortization	21,803	14,097	27,240	16,586	65,663	27,618	3,111	692	2,989	2,822	18,004
Other assets	326,092	810,019	565,821	906,433	2,704,787	1,060,302	183,215	69,249	44,376	111,490	651,972
Total liabilities	6,151,770	19,575,421	50,630,654	85,867,242	115,990,092	52,164,237	5,590,987	3,543,130	3,112,588	6,538,579	33,378,953
Accounts payable	719,567	1,665,163	638,569	1,689,323	23,204,232	12,523,789	1,311,460	627,465	880,418	1,455,593	8,248,853
Mortgages, notes, and bonds payable in less than one year	596,319	718,150	752,045	2,501,033	13,924,844	6,861,912	641,353	851,934	344,958	1,024,949	3,998,718
Other current liabilities	430,877	1,790,360	3,686,914	3,358,279	7,508,532	3,116,097	338,307	153,804	227,967	443,615	1,952,404
Loans from stockholders	72,249	74,195	73,863	41,183	1,831,664	742,724	105,606	27,292	55,911	118,127	435,788
Mortgages, notes, and bonds payable in one year or more	1,326,693	7,175,820	15,844,654	38,810,683	11,705,968	4,554,228	637,370	304,898	210,624	550,728	2,850,608
Other liabilities	188,550	1,135,616	922,179	3,441,480	4,117,701	1,046,047	160,446	94,575	54,358	147,830	588,838
Capital stock, preferred	48,161	268,108	451,762	6,358,336	1,531,195	778,169	68,415	58,559	36,402	63,080	551,713
Capital stock, common	630,497	1,405,440	12,587,587	14,408,469	14,517,945	6,578,134	746,355	425,953	365,327	800,520	4,239,979
Paid-in or capital surplus	240,663	1,349,592	6,931,526	4,433,300	4,927,499	2,027,647	316,483	118,223	105,600	173,010	1,314,331
Retained earnings, appropriated	47,465	310,139	57,637	752,923	440,431	219,844	17,825	50,069	9,306	29,481	113,163
Retained earnings, unappropriated	1,914,084	3,728,453	8,702,486	10,191,500	33,248,307	14,215,568	1,293,965	844,030	862,858	1,790,218	9,424,497
Less: Cost of Treasury stock	63,355	45,615	18,568	119,267	968,226	499,922	46,598	13,672	41,141	58,572	339,939
Total receipts	11,802,515	15,414,961	23,580,995	28,174,277	339,491,100	164,223,223	31,433,233	13,218,290	9,380,379	16,231,716	93,959,605
Business receipts	11,612,962	14,703,018	23,115,628	27,788,434	332,908,134	161,836,528	31,069,977	13,008,513	9,256,276	15,847,034	92,654,728
Interest on Government obligations:											
United States	2,776	20,979	22,516	18,419	31,347	15,115	1,018	1,533	499	2,398	9,667
State and local	302	7,640	10,323	1,754	8,459	4,081	583	43	194	515	2,746
Other interest	16,859	107,527	85,911	102,976	510,976	215,087	24,072	26,156	6,279	42,123	116,457
Rents	48,672	89,748	99,072	66,420	716,841	250,477	27,431	11,354	8,337	61,347	142,008
Royalties	151	1,785	23,170	6,580	51,338	44,778	931	24	2,904	3,667	37,252
Net short-term capital gain reduced by net long-term capital loss	423	1,278	7,366	2,063	11,475	7,951	4,455	579	28	489	2,400
Net long-term capital gain reduced by net short-term capital loss	27,561	72,123	36,039	57,999	261,387	114,543	17,031	12,805	3,229	9,646	71,832
Net gain, noncapital assets	21,681	41,271	14,742	8,107	63,606	23,592	2,937	1,692	444	4,916	13,603
Dividends, domestic corporations	6,955	24,564	74,760	36,861	178,317	80,737	7,468	9,990	1,483	4,678	57,118
Dividends, foreign corporations	10	4,549	7,730	1,464	58,418	16,113	1,589	6,878	25	708	6,913
Other receipts	64,163	340,479	83,738	83,200	4,690,802	1,614,221	275,741	138,723	100,681	254,195	844,881
Total deductions	11,199,863	14,058,462	18,939,461	23,561,442	329,813,607	159,863,050	31,013,518	13,061,370	9,022,899	15,577,318	91,187,945
Cost of sales and operations	7,897,186	9,619,268	11,719,671	13,829,537	260,918,710	136,085,381	27,797,401	12,155,260	7,515,099	12,354,883	76,262,738
Compensation of officers	299,816	214,544	121,371	126,725	5,848,080	2,813,576	311,664	71,846	198,436	481,603	1,750,027
Repairs	9,826	18,574	118,355	22,960	846,030	281,649	57,396	31,315	8,274	27,152	157,512
Bad debts	16,004	18,443	92,431	57,927	693,354	290,163	34,414	8,387	22,903	43,452	181,007
Rent	323,140	349,122	243,101	122,260	4,300,997	904,073	131,577	31,245	54,228	103,088	583,935
Taxes	646,706	526,871	1,537,390	2,402,111	4,200,900	1,739,088	181,762	51,490	70,594	147,764	1,287,478
Interest	111,866	397,508	704,101	1,678,270	1,695,169	710,422	81,645	77,705	35,840	93,693	421,539
Contributions or gifts	4,629	5,823	16,918	28,717	113,286	48,554	5,017	1,612	3,251	6,235	32,439
Amortization	411	3,784	4,983	4,650	13,529	6,673	1,097	68	205	366	4,937
Depreciation	604,136	1,308,821	2,363,732	3,403,537	2,699,558	910,661	136,221	74,296	33,309	115,117	551,718
Depletion	267	4,899	115	139,318	33,156	30,071	401	661	298	814	27,897
Advertising	33,326	184,791	172,014	94,935	3,493,111	784,693	92,656	23,159	87,468	73,225	508,185
Pension, profit sharing, stock bonus, annuity plans	72,279	162,307	596,073	341,563	734,512	347,613	40,226	7,199	29,302	57,608	213,278
Other employee benefit plans	83,635	73,782	211,890	103,674	315,522	117,293	21,181	2,244	5,468	12,703	75,697
Net loss, noncapital assets	1,186	5,579	1,570	5,966	27,435	13,628	2,668	4,364	384	463	5,749
Other deductions	1,095,450	1,164,346	1,035,746	1,199,292	43,880,258	14,779,512	2,118,192	520,519	957,840	2,059,152	9,123,809
Total receipts less total deductions	602,652	1,356,499	4,641,534	4,612,835	9,677,493	4,360,173	419,715	156,920	357,480	654,398	2,771,660
Constructive taxable income from related foreign corporations	-	4,907	9,045	1,755	33,253	8,955	3,207	1,525	4	119	4,100
Net income	602,350	1,353,766	4,640,256	4,612,836	9,702,287	4,365,047	422,339	158,402	357,290	654,002	2,773,014

RETURNS WITH NET INCOME

Table 5.3—BALANCE SHEET AND INCOME STATEMENT ITEMS, BY SELECTED INDUSTRIES—Continued

Item	Major industrial group—Continued									
	Wholesale and retail trade--Continued									
		Retail trade								
	Total	Building materials, hardware, and farm equipment	General merchandise stores	Food stores	Automotive dealers and gasoline service stations	Apparel and accessory stores	Furniture, home furnishings, and equipment stores	Eating and drinking places	Other retail trade	Wholesale and retail trade not allocable
	(54)	(55)	(56)	(57)	(58)	(59)	(60)	(61)	(62)	(63)
Number of returns	195,547	20,271	12,827	13,667	31,777	23,978	19,053	28,410	45,564	1,548
	(Thousand dollars)									
Total assets	63,017,781	4,870,201	22,346,867	7,645,282	9,809,078	4,669,115	3,849,848	2,861,080	6,966,310	808,074
Cash	4,862,520	367,586	1,179,135	800,919	692,140	509,045	290,647	369,736	653,312	67,140
Notes and accounts receivable	16,942,788	1,386,169	8,443,473	561,090	2,009,709	1,069,565	1,588,875	354,383	1,529,524	160,231
Less: Allowance for bad debts	604,888	35,017	399,129	5,947	54,372	30,000	43,946	2,081	34,396	3,193
Inventories	21,009,989	1,983,401	5,966,502	2,501,808	4,607,900	1,879,446	1,310,149	174,858	2,585,925	229,229
Investments in Government obligations:										
United States	268,436	17,028	133,384	36,346	8,939	22,979	13,327	12,176	24,257	711
State and local	61,562	1,350	42,204	5,999	1,596	3,048	3,103	70	4,192	-
Not stated	54,652	4,226	3,002	4,472	6,578	14,139	4,986	7,496	9,753	981
Other current assets	1,067,799	65,712	286,819	162,344	188,183	84,219	49,773	75,699	155,050	9,400
Loans to stockholders	252,955	17,115	16,612	22,296	42,810	27,326	17,972	45,654	63,170	864
Mortgage and real estate loans	73,121	13,933	9,865	9,146	6,926	5,624	6,142	12,428	9,057	663
Other investments	3,811,695	232,976	1,562,726	577,597	322,731	410,331	152,974	167,054	385,306	203,272
Depreciable assets	21,477,866	1,220,654	7,093,012	4,542,369	2,311,941	1,098,692	624,630	2,269,098	2,317,470	183,460
Less: Accumulated depreciation	9,864,034	624,867	3,066,156	2,119,717	1,026,903	593,112	305,999	989,611	1,137,669	87,273
Depletable assets	22,757	6,383	264	2,769	2,704	502	741	1,774	7,620	174
Less: Accumulated depletion	6,903	2,355	71	1,771	638	29	384	769	886	12
Land	1,911,858	148,555	629,204	258,875	442,319	60,486	63,754	163,412	145,253	14,293
Intangible assets (amortizable)	96,566	1,532	17,327	10,704	10,344	7,999	2,844	25,947	19,869	736
Less: Accumulated amortization	37,778	658	6,577	3,310	4,378	4,197	1,422	9,179	8,057	267
Other assets	1,616,820	66,478	435,271	279,293	240,549	103,052	71,682	182,935	237,560	27,665
Total liabilities	63,017,781	4,870,201	22,346,867	7,645,282	9,809,078	4,669,115	3,849,848	2,861,080	6,966,310	808,074
Accounts payable	10,562,324	789,989	4,105,044	1,500,810	903,967	922,654	643,173	336,234	1,360,453	118,119
Mortgages, notes, and bonds payable in less than one year	6,997,007	632,580	1,601,460	223,621	3,128,616	255,531	413,701	211,015	530,483	65,925
Other current liabilities	4,350,350	225,957	1,688,458	615,698	563,864	344,814	243,368	218,733	449,458	42,085
Loans from stockholders	1,078,611	128,925	93,563	93,368	209,132	102,309	132,455	112,892	205,967	10,329
Mortgages, notes, and bonds payable in one year or more	7,013,233	419,040	2,962,362	851,357	863,202	378,781	307,318	542,043	689,130	138,507
Other liabilities	3,040,222	84,567	1,845,764	223,832	232,458	104,387	284,203	84,141	180,870	31,432
Capital stock, preferred	717,404	60,205	243,755	106,896	76,984	70,966	34,424	21,339	102,835	35,622
Capital stock, common	7,838,009	960,658	1,804,856	779,226	1,319,366	663,741	655,988	449,648	1,204,526	101,802
Paid-in or capital surplus	2,879,985	122,052	913,888	972,789	127,807	249,527	71,700	153,225	268,997	19,867
Retained earnings, appropriated	217,830	20,494	58,739	28,361	22,986	8,530	30,474	2,794	45,452	2,757
Retained earnings, unappropriated	18,780,601	1,479,220	7,140,830	2,311,831	2,432,498	1,607,103	1,062,899	752,352	1,993,868	252,138
Less: Cost of Treasury stock	457,795	53,486	111,852	62,507	71,802	39,228	29,855	23,336	65,729	10,509
Total receipts	173,725,518	10,156,507	39,159,959	41,892,383	39,849,307	10,650,784	7,986,065	7,387,090	16,643,423	1,542,359
Business receipts	169,568,160	9,937,716	37,336,091	41,602,649	39,233,923	10,338,889	7,622,508	7,205,588	16,290,796	1,503,446
Interest on Government obligations:										
United States	16,139	717	8,664	1,601	1,374	929	843	740	1,271	93
State and local	4,376	151	1,669	1,129	209	302	245	3	668	2
Other interest	291,327	25,942	111,933	23,236	54,010	17,276	25,695	7,418	25,817	4,562
Rents	459,665	22,976	135,301	64,741	83,137	56,522	16,544	40,661	39,783	6,699
Royalties	6,329	991	322	251	1,338	36	377	2,574	440	231
Net short-term capital gain reduced by net long-term capital loss	2,157	177	183	262	327	52	161	226	769	1,367
Net long-term capital gain reduced by net short-term capital loss	145,106	15,760	48,320	11,181	26,113	5,155	6,277	15,053	17,247	1,738
Net gain, noncapital assets	39,003	3,601	6,647	3,222	10,073	702	853	7,688	6,217	1,011
Dividends, domestic corporations	96,239	3,389	53,583	6,367	6,023	12,679	2,679	2,939	8,580	1,341
Dividends, foreign corporations	42,268	5	41,233	109	17	-	3	-	901	37
Other receipts	3,054,749	145,082	1,416,013	177,635	432,763	218,242	309,880	104,200	250,934	21,832
Total deductions	168,455,229	9,806,319	37,380,171	41,106,437	39,250,830	10,206,741	7,680,156	7,041,657	15,982,918	1,495,328
Cost of sales and operations	123,683,318	7,543,120	23,715,607	32,882,822	33,284,077	6,695,058	5,050,071	3,258,507	11,254,056	1,150,011
Compensation of officers	3,003,785	323,202	233,611	241,938	640,682	307,078	328,656	300,810	627,808	30,719
Repairs	558,881	31,503	136,435	126,790	73,037	28,043	21,596	82,319	59,158	5,500
Bad debts	399,788	46,755	160,545	13,596	65,546	24,795	39,734	4,475	44,342	3,403
Rent	3,375,025	103,321	888,984	618,789	326,260	476,443	193,886	366,588	400,754	21,899
Taxes	2,438,861	146,206	746,507	422,622	350,090	169,829	124,177	225,611	253,819	22,951
Interest	970,607	58,005	432,185	63,028	216,893	40,043	46,528	41,206	72,719	14,140
Contributions or gifts	64,350	2,772	26,585	9,188	6,526	6,224	3,812	2,445	6,798	382
Amortization	6,804	307	1,304	579	1,013	1,090	301	959	1,251	52
Depreciation	1,773,851	97,476	517,634	405,259	210,892	89,511	57,996	191,007	204,076	15,046
Depletion	3,085	498	97	533	281	466	428	30	752	-
Advertising	2,690,796	76,326	1,007,813	537,742	354,301	220,817	207,159	80,257	206,381	17,622
Pension, profit sharing, stock bonus, annuity plans	381,281	19,018	159,931	92,189	29,646	19,041	15,644	11,595	34,217	5,618
Other employee benefit plans	196,647	10,627	23,594	93,356	18,857	9,917	6,917	13,269	20,110	1,582
Net loss, noncapital assets	13,747	339	4,425	3,063	1,070	568	641	1,461	2,180	60
Other deductions	28,894,403	1,346,844	9,324,914	5,594,943	3,671,659	2,117,818	1,582,610	2,461,118	2,794,497	206,343
Total receipts less total deductions	5,270,289	350,188	1,779,788	785,946	598,477	444,043	305,909	345,433	660,505	47,031
Constructive taxable income from related foreign corporations	24,216	-	24,091	108	-	-	-	-	17	82
Net income	5,290,129	350,037	1,802,210	784,925	598,268	443,741	305,664	345,430	659,854	47,111

Footnotes at end of table.

Table 5.3—BALANCE SHEET AND INCOME STATEMENT ITEMS, BY SELECTED INDUSTRIES—Continued

Item	Major industrial group—Continued								
	Finance, insurance, and real estate								
		Finance					Insurance		
	Total	Total	Banks and trust companies	Credit agencies other than banks	Security and commodity brokers, dealers, exchanges, and services	Holding and other investment companies	Total	Insurance carriers	Insurance agents, brokers, and service
	(64)	(65)	(66)	(67)	(68)	(69)	(70)	(71)	(72)
Number of returns	248,658	70,000	13,954	35,420	2,746	17,880	22,725	3,140	19,585
	(Thousand dollars)								
Total assets	891,522,509	639,069,520	421,014,216	157,708,387	8,634,153	51,712,764	208,713,959	205,944,255	2,769,704
Cash	77,450,602	71,924,937	65,277,653	5,077,782	486,144	1,083,358	3,335,900	2,763,360	572,540
Notes and accounts receivable	246,111,431	238,403,444	196,692,494	36,369,489	3,436,049	1,905,412	3,277,935	2,143,088	1,134,847
Less: Allowance for bad debts	9,702,083	9,584,508	4,322,173	5,228,304	1,830	32,201	31,338	21,403	9,935
Inventories	162,101	52,331	2,428	7,848	31,284	10,771	25,842	23,336	2,506
Investments in Government obligations:									
United States	75,398,916	66,022,299	56,414,113	6,908,674	705,879	1,993,633	9,076,361	9,042,675	33,686
State and local	49,889,080	36,409,155	35,627,386	229,947	46,290	505,532	13,325,586	13,319,653	5,933
Not stated	3,428,768	3,102,738	2,290,555	610,049	20,631	181,503	205,059	197,407	7,652
Other current assets	14,306,941	7,468,812	1,854,105	1,443,085	2,595,966	1,575,656	4,316,953	4,210,158	106,795
Loans to stockholders	488,537	216,463	15,543	141,852	4,332	54,736	22,677	1,205	21,472
Mortgage and real estate loans	145,419,041	144,758,896	45,548,010	98,379,813	8,324	822,749	99,478	88,321	11,157
Other investments	233,517,884	63,452,205	11,339,447	10,105,395	924,312	41,083,051	166,794,901	166,356,971	437,930
Depreciable assets	42,398,318	10,419,346	5,942,379	2,325,326	169,232	1,982,409	2,612,692	2,285,493	327,199
Less: Accumulated depreciation	12,072,771	2,028,790	1,066,697	595,413	65,119	301,561	243,434	99,455	143,979
Depletable assets	1,958,612	440,943	6,028	70,286	3,272	361,357	1,583	824	759
Less: Accumulated depletion	645,188	127,357	282	18,170	1,273	107,632	362	49	313
Land	9,833,087	1,450,269	542,268	560,596	26,246	321,159	125,658	78,600	47,058
Intangible assets (amortizable)	263,525	96,774	6,664	23,905	4,509	61,696	18,276	3,218	15,058
Less: Accumulated amortization	106,552	57,366	1,887	11,018	1,029	43,432	6,727	379	6,348
Other assets	13,422,260	6,648,929	4,846,182	1,307,245	240,934	254,568	5,756,919	5,551,232	205,687
Total liabilities	891,522,509	639,069,520	421,014,216	157,708,387	8,634,153	51,712,764	208,713,959	205,944,255	2,769,704
Accounts payable	9,200,431	5,950,545	249,269	2,510,491	2,684,469	506,316	1,571,164	381,837	1,189,327
Mortgages, notes, and bonds payable in less than one year	30,232,526	25,453,326	2,115,699	19,992,036	2,398,175	947,416	683,794	538,943	144,851
Other current liabilities	501,705,372	479,867,582	376,270,197	100,979,952	1,843,968	773,465	20,685,919	20,555,745	130,174
Loans from stockholders	6,766,101	5,000,612	5,279	4,906,263	26,263	62,807	430,376	393,702	36,874
Mortgages, notes, and bonds payable in one year or more	39,229,674	19,780,023	2,955,439	13,741,913	301,814	2,780,857	541,257	381,201	160,056
Other liabilities	172,918,365	15,630,497	7,631,042	3,697,454	366,326	3,935,675	155,377,308	155,269,605	107,703
Capital stock, preferred	2,366,804	1,831,459	89,088	783,134	63,239	895,998	116,246	99,004	17,242
Capital stock, common	26,648,999	18,546,033	8,253,744	2,656,725	223,736	7,411,828	2,741,580	2,448,570	293,010
Paid-in or capital surplus	45,896,847	41,666,238	11,281,112	2,064,497	131,742	28,188,887	2,333,914	2,236,211	97,703
Retained earnings, appropriated	10,053,329	5,320,842	2,177,618	1,949,164	25,884	1,168,176	4,520,183	4,494,640	25,543
Retained earnings, unappropriated	47,398,832	20,594,071	10,000,478	4,614,550	621,599	5,357,444	19,748,326	19,152,963	595,363
Less: Cost of Treasury stock	894,771	571,708	14,749	187,792	53,062	316,105	36,308	8,166	28,142
Total receipts	107,471,146	39,162,798	20,709,693	11,736,274	1,790,166	4,926,665	58,630,237	56,320,049	2,310,188
Business receipts	59,547,743	6,470,943	2,637,419	3,011,792	523,128	298,604	48,706,135	46,497,185	2,208,950
Interest on Government obligations:									
United States	3,213,000	2,827,288	2,351,776	323,970	51,955	99,587	364,338	362,049	2,289
State and local	1,625,930	1,148,480	1,108,368	9,014	6,462	24,636	470,127	469,604	523
Other interest	29,749,842	22,442,709	14,005,274	7,828,888	149,153	459,394	7,075,388	7,058,118	17,270
Rents	3,703,149	475,596	271,071	109,218	5,664	89,643	525,373	514,144	11,229
Royalties	558,519	150,514	2,253	6,366	3,390	138,505	19,366	19,265	101
Net short-term capital gain reduced by net long-term capital loss	46,794	29,976	3,181	4,969	4,135	17,691	4,975	4,615	360
Net long-term capital gain reduced by net short-term capital loss	2,738,484	2,181,874	75,290	97,354	11,861	1,997,369	190,943	179,295	11,648
Net gain, noncapital assets	2,041,017	968,725	7,285	21,231	897,487	42,722	19,661	18,027	1,634
Dividends, domestic corporations	2,625,791	1,810,689	83,924	93,354	12,277	1,621,134	738,254	728,306	9,948
Dividends, foreign corporations	89,763	80,884	4,455	8,710	1,026	66,693	7,997	7,662	335
Other receipts	1,531,114	575,120	159,397	221,408	123,628	70,687	507,680	461,779	45,901
Total deductions	93,127,667	30,395,241	17,394,584	10,518,882	1,457,220	1,024,555	54,943,776	52,898,467	2,045,309
Cost of sales and operations	29,902,572	264,031	14,982	142,132	16,342	90,575	28,601,316	28,113,706	487,610
Compensation of officers	3,074,353	1,909,066	1,288,970	386,638	181,289	52,169	631,577	222,413	409,164
Repairs	354,907	130,213	94,615	27,377	3,797	4,424	10,577	6,890	3,687
Bad debts	1,522,226	1,450,183	759,788	675,573	3,718	11,104	53,905	39,870	14,035
Rent	1,184,232	517,459	332,221	120,533	51,417	13,288	350,641	287,850	62,791
Taxes	3,214,590	936,886	596,749	230,867	50,307	58,763	1,232,024	1,182,851	49,173
Interest	15,889,624	14,494,790	7,793,829	6,336,475	168,605	195,881	169,446	153,029	16,417
Contributions or gifts	98,886	61,245	44,962	8,791	3,290	4,202	23,430	20,512	2,918
Amortization	29,441	20,414	2,720	15,870	699	1,125	1,111	586	525
Depreciation	2,190,089	666,690	482,374	131,509	13,755	39,052	326,770	293,202	33,568
Depletion	374,644	78,956	731	5,429	10	72,786	16,764	16,714	50
Advertising	787,174	490,323	280,117	181,865	22,148	6,193	172,683	146,588	26,095
Pension, profit sharing, stock bonus, annuity plans	822,663	416,037	315,671	57,298	37,213	5,855	384,196	351,796	32,400
Other employee benefit plans	165,917	91,128	69,589	15,272	5,005	1,262	62,823	52,655	10,168
Net loss, noncapital assets	520,277	508,966	476,954	27,327	596	4,089	3,745	3,383	362
Other deductions	32,996,072	8,358,854	4,840,312	2,155,926	898,829	463,787	22,902,768	22,006,422	896,346
Total receipts less total deductions	14,343,479	8,767,557	3,315,109	1,217,392	332,946	3,902,110	3,686,461	3,421,582	264,879
Constructive taxable income from related foreign corporations	45,345	39,482	2,182	8,768	3,492	25,040	5,656	1,562	4,094
Net income	12,762,894	7,658,559	2,208,923	1,217,146	329,976	3,902,514	3,221,990	2,953,540	268,450

Footnotes at end of table.

RETURNS WITH NET INCOME

Table 5.3—BALANCE SHEET AND INCOME STATEMENT ITEMS, BY SELECTED INDUSTRIES—Continued

Item	Major industrial group--Continued										
	Finance, insurance, and real estate--Continued			Services							
	Real estate										
	Total	Real estate operators (except developers) and lessors of buildings	Other real estate	Total	Hotels, rooming houses, camps, and other lodging places	Personal services	Business services	Automobile and other repair services	Amusement and recreation services	Other services	Nature of business not allocable
	(73)	(74)	(75)	(76)	(77)	(78)	(79)	(80)	(81)	(82)	(83)
Number of returns	155,933	113,083	42,850	115,899	8,541	20,527	34,612	19,499	15,175	17,545	1,311
	(Thousand dollars)										
Total assets	43,739,030	31,775,694	11,963,336	27,205,092	4,374,099	2,334,081	8,886,722	3,352,488	5,574,472	2,683,230	70,281
Cash	2,189,765	1,492,293	697,472	2,653,304	255,576	283,532	952,032	262,482	498,447	401,235	15,143
Notes and accounts receivable	4,430,052	1,906,373	2,523,679	5,452,442	320,926	415,212	2,734,853	495,143	808,484	677,824	14,919
Less: Allowance for bad debts	86,237	19,954	66,283	86,388	7,356	9,932	37,476	7,437	6,400	17,787	220
Inventories	83,928	28,631	55,297	1,566,003	52,822	122,725	349,986	209,109	715,928	115,433	3,214
Investments in Government obligations:											
United States	300,256	173,107	127,149	259,989	13,256	13,603	141,238	3,655	46,030	42,207	-
State and local	154,339	99,822	54,517	215,690	4,567	2,773	173,866	1,175	19,317	13,992	-
Not stated	120,971	90,966	30,005	69,319	6,166	5,944	24,512	4,343	24,221	4,133	-
Other current assets	2,521,176	496,771	2,024,405	800,752	77,551	73,946	295,767	63,629	216,185	73,674	2,291
Loans to stockholders	249,397	159,537	89,860	160,851	24,389	17,952	59,683	18,677	18,104	22,046	1,913
Mortgage and real estate loans	560,667	268,905	291,762	82,457	48,359	4,101	10,505	1,792	14,880	2,820	998
Other investments	3,270,778	2,260,369	1,010,409	3,028,792	321,233	167,698	1,329,734	202,852	743,376	263,899	6,994
Depreciable assets	29,366,280	26,923,928	2,442,352	18,620,778	4,228,464	1,952,953	4,253,943	3,052,631	3,825,410	1,307,377	27,295
Less: Accumulated depreciation	9,800,547	9,237,205	563,342	8,300,081	1,641,687	1,019,718	1,976,128	1,192,169	2,024,132	446,247	8,523
Depletable assets	1,516,086	50,662	1,465,424	24,158	2,134	1,051	5,455	596	3,261	11,661	-
Less: Accumulated depletion	517,469	22,691	494,778	5,448	73	538	2,195	258	2,384	-	-
Land	8,257,160	6,358,898	1,898,262	1,451,003	541,712	113,669	155,889	141,165	391,689	106,879	5,169
Intangible assets (amortizable)	148,475	104,839	43,636	202,473	8,769	12,845	31,014	9,142	132,791	7,912	225
Less: Accumulated amortization	42,459	28,417	14,042	131,411	2,358	7,888	12,777	2,417	102,217	3,754	-
Other assets	1,016,412	668,860	347,552	1,140,409	119,649	184,153	396,821	88,378	251,482	99,926	863
Total liabilities	43,739,030	31,775,694	11,963,336	27,205,092	4,374,099	2,334,081	8,886,722	3,352,488	5,574,472	2,683,230	70,281
Accounts payable	1,678,722	881,890	796,832	2,951,509	186,234	196,176	1,515,412	248,978	492,768	311,941	7,610
Mortgages, notes, and bonds payable in less than one year	4,095,406	2,256,211	1,839,195	2,996,467	337,668	140,763	901,149	694,246	701,518	221,123	9,227
Other current liabilities	1,151,871	668,912	482,959	1,908,158	180,449	143,423	770,634	162,847	403,401	247,404	1,558
Loans from stockholders	1,334,913	939,513	395,400	655,122	113,722	83,273	159,531	139,232	108,345	51,019	1,854
Mortgages, notes, and bonds payable in one year or more	18,908,394	15,254,759	3,653,635	6,601,781	2,046,630	408,750	1,343,403	959,216	1,339,137	504,645	16,618
Other liabilities	1,910,560	797,992	1,112,568	1,348,031	105,733	73,734	665,475	84,919	244,891	173,279	2,616
Capital stock, preferred	419,099	330,479	88,620	309,700	75,452	34,947	120,630	11,306	50,938	16,427	177
Capital stock, common	5,361,386	4,054,599	1,306,787	3,017,998	501,891	415,531	856,927	300,570	638,850	304,229	11,298
Paid-in or capital surplus	1,896,695	1,362,699	533,996	1,668,785	356,537	79,721	528,584	95,129	404,636	204,178	7,209
Retained earnings, appropriated	212,304	101,734	110,570	119,920	10,000	7,140	45,153	6,114	31,795	19,718	824
Retained earnings, unappropriated	7,056,435	5,349,515	1,706,920	5,962,524	519,265	784,171	2,088,790	668,539	1,234,681	667,078	11,612
Less: Cost of Treasury stock	286,755	222,609	64,146	334,903	59,482	33,548	108,966	18,608	76,488	37,811	322
Total receipts	9,678,111	6,193,555	3,484,556	35,059,237	3,215,818	4,065,360	13,290,102	3,861,439	5,715,256	4,911,262	58,181
Business receipts	4,370,665	3,011,409	1,359,256	33,553,362	2,896,321	4,003,333	12,828,842	3,715,925	5,351,996	4,756,945	40,620
Interest on Government obligations:											
United States	21,374	11,401	9,973	13,697	1,056	744	7,572	199	2,127	1,999	213
State and local	7,323	4,615	2,708	7,317	208	86	5,430	207	777	609	-
Other interest	231,745	104,508	127,237	109,037	15,219	5,470	45,344	7,467	23,558	11,979	340
Rents	2,702,180	2,482,382	219,798	471,503	170,928	9,645	134,441	38,611	93,644	24,234	388
Royalties	388,639	5,592	383,047	45,153	824	145	8,436	1,850	27,084	6,814	-
Net short-term capital gain reduced by net long-term capital loss	11,843	7,534	4,309	8,153	67	148	2,956	2,875	1,522	585	-
Net long-term capital gain reduced by net short-term capital loss	365,667	247,949	117,718	128,797	43,963	5,285	26,227	14,497	27,923	10,902	659
Net gain, noncapital assets	1,052,631	39,539	1,013,092	68,981	2,002	3,564	21,968	31,196	9,059	1,192	176
Dividends, domestic corporations	76,848	62,434	14,414	55,349	3,549	6,010	26,818	3,130	10,675	5,167	26
Dividends, foreign corporations	882	818	64	26,714	2,504	508	7,706	9	14,906	1,081	-
Other receipts	448,314	215,374	232,940	571,174	79,177	30,422	174,362	45,473	151,985	89,755	15,759
Total deductions	7,788,650	4,964,637	2,824,013	32,480,338	2,985,297	3,804,592	12,317,832	3,620,529	5,194,934	4,557,154	39,924
Cost of sales and operations	1,037,225	737,274	299,951	18,502,328	1,268,020	1,984,725	8,028,162	1,872,149	2,579,531	2,769,741	19,425
Compensation of officers	533,710	170,460	363,250	1,886,884	67,041	277,844	699,174	221,740	181,509	439,576	3,543
Repairs	214,117	184,773	29,344	339,845	89,204	52,476	66,708	42,900	65,097	23,460	372
Bad debts	18,138	7,547	10,591	98,681	10,640	13,321	32,408	12,618	13,471	16,223	248
Rent	316,132	260,682	55,450	1,066,279	166,953	147,808	271,743	134,748	200,216	144,811	1,277
Taxes	1,045,680	896,391	149,289	1,105,864	176,518	135,115	320,012	121,985	212,943	139,291	2,127
Interest	1,225,388	957,062	268,326	527,168	137,384	31,645	128,446	90,546	98,914	40,233	1,487
Contributions or gifts	14,211	9,402	4,809	25,658	2,100	3,244	8,853	1,270	7,497	2,694	2
Amortization	7,916	3,565	4,351	16,820	977	1,475	2,863	8,147	2,424	934	-
Depreciation	1,196,629	1,077,465	119,164	2,218,849	241,167	170,590	547,223	540,044	625,232	94,593	1,754
Depletion	278,924	2,798	276,126	4,317	2,115	116	576	50	817	643	-
Advertising	124,168	27,223	96,945	533,941	66,096	56,710	178,883	32,481	162,061	37,710	209
Pension, profit sharing, stock bonus, annuity plans	22,430	6,089	16,341	242,514	6,494	19,381	126,657	7,946	22,753	59,283	73
Other employee benefit plans	11,966	4,983	6,983	89,642	11,275	12,545	33,895	7,800	9,403	14,724	-
Net loss, noncapital assets	7,566	4,391	3,175	8,264	688	1,463	2,271	1,790	1,587	465	25
Other deductions	1,734,450	614,532	1,119,918	5,813,284	738,625	896,134	1,869,958	524,315	1,011,479	772,773	9,382
Total receipts less total deductions	1,889,461	1,228,918	660,543	2,578,899	230,521	260,768	972,270	240,910	520,322	354,108	18,257
Constructive taxable income from related foreign corporations	207	151	56	15,519	4	112	7,592	-	7,414	397	-
Net income	1,882,345	1,224,454	657,891	2,587,101	230,317	260,794	974,432	240,703	526,959	353,896	18,257

NOTE: Estimates are rounded and may not add to totals.
See text for explanatory statements and "Description of the Samples and Limitations of the Data."

Table 5.4 —NUMBER OF RETURNS, TOTAL RECEIPTS, BUSINESS RECEIPTS, DEPRECIATION, NET INCOME, TOTAL ASSETS, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS

Industry and size of business receipts	Returns with and without net income								Returns with net income							
	Number of returns	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Total assets (Thousand dollars)	Inventory, end-of-year		Number of returns	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net income (Thousand dollars)	Total assets (Thousand dollars)	Inventory, end-of-year	
							Number of returns	Amount (Thousand dollars)							Number of returns	Amount (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
ALL INDUSTRIES																
Total	1,468,725	1,306,313,161	1,224,370,364	37,473,286	80,527,706	1,844,775,452	702,476	141,019,086	939,846	1,180,509,511	1,107,110,112	33,370,907	87,740,224	1,655,393,918	491,224	128,248,844
Under $10,000	213,521	935,354	430,840	133,096	[1]373,795	9,955,268	24,067	110,054	92,780	470,205	167,423	44,359	146,959	3,625,099	6,517	25,225
$10,000 under $25,000	156,721	2,761,088	1,769,277	305,660	34,213	12,039,611	30,956	199,004	89,048	1,594,541	860,152	163,497	377,488	7,003,603	12,627	71,838
$25,000 under $50,000	164,461	6,205,023	4,761,144	480,583	197,910	16,382,592	57,240	452,366	96,581	3,663,904	2,545,762	279,143	635,548	10,547,857	26,562	187,352
$50,000 under $100,000	195,740	14,553,394	12,530,590	783,102	537,863	26,725,148	96,537	1,195,778	126,922	9,516,763	7,900,285	496,719	1,108,606	18,580,944	57,545	654,047
$100,000 under $200,000	202,708	29,683,702	27,032,940	1,169,775	1,011,194	42,705,929	125,954	2,652,073	143,740	21,191,550	18,976,891	788,471	1,707,480	32,581,429	86,366	1,748,378
$200,000 under $500,000	221,514	71,839,262	67,223,499	1,983,000	2,463,014	89,516,288	161,917	6,773,004	174,979	56,997,922	53,117,774	1,445,226	3,409,356	72,484,573	128,187	5,153,962
$500,000 under $1,000,000	110,902	79,427,553	74,929,508	1,687,842	2,606,238	89,468,800	88,365	7,513,158	92,320	66,220,398	62,312,117	1,336,393	3,270,464	76,561,221	74,056	6,091,653
$1,000,000 or more	135,582	1,100,618,243	1,035,692,566	30,832,221	74,159,325	1,553,408,880	113,451	122,042,852	117,455	1,020,630,885	961,229,708	28,756,863	76,995,442	1,433,087,481	98,847	114,314,710
Receipts not reported	67,660	289,542	-	98,007	[1]108,256	4,572,936	3,999	80,797	6,095	223,343	-	60,236	88,881	921,711	527	1,679
AGRICULTURE, FORESTRY, AND FISHERIES																
Total	27,945	8,604,616	8,203,046	319,023	289,214	7,557,328	12,361	969,826	16,604	6,451,549	6,126,741	226,193	465,397	5,244,888	7,950	665,473
Under $10,000	3,939	28,266	14,646	4,659	[1]9,196	215,411	702	6,219	1,143	12,271	5,484	709	5,588	63,412	156	1,165
$10,000 under $25,000	3,070	65,817	51,413	10,322	[1]2,827	329,255	967	15,185	1,693	39,714	29,835	4,452	10,555	158,693	508	9,636
$25,000 under $50,000	3,795	161,887	137,898	16,254	[1]1,773	479,214	1,728	35,723	2,107	92,511	77,040	7,109	17,098	243,769	943	16,156
$50,000 under $100,000	4,706	376,527	341,261	31,740	14,835	767,667	2,258	90,043	3,117	254,799	227,976	19,135	37,837	472,425	1,368	44,718
$100,000 under $200,000	4,276	648,593	592,753	40,473	30,495	893,247	2,352	92,950	3,051	465,034	418,262	27,867	48,409	629,159	1,592	68,659
$200,000 under $500,000	3,809	1,279,500	1,215,710	63,383	61,350	1,240,218	2,262	142,239	3,001	1,015,178	962,470	45,920	84,417	919,238	1,832	116,435
$500,000 under $1,000,000	1,526	1,093,061	1,044,447	46,261	47,012	880,380	1,048	86,380	1,185	856,277	813,517	38,518	63,800	690,607	846	66,192
$1,000,000 or more	1,262	4,944,573	4,804,918	104,216	158,431	2,629,953	899	500,291	939	3,711,871	3,592,157	82,296	195,711	2,027,403	656	342,295
Receipts not reported	1,563	6,392	-	1,715	[1]9,113	121,983	145	796	369	3,894	-	187	1,982	40,182	(2)	(2)
Farms																
Total	18,930	5,716,753	5,376,132	247,306	217,354	6,255,625	8,724	790,723	11,041	4,179,279	3,898,497	174,103	367,281	4,300,811	5,560	529,183
Under $10,000	2,884	22,842	10,864	3,869	[1]7,320	180,281	551	5,822	830	10,364	3,995	534	5,250	54,532	(2)	(2)
$10,000 under $25,000	2,112	49,073	36,964	8,503	[1]3,053	306,105	728	14,919	1,135	29,069	20,559	3,459	8,353	143,571	420	9,523
$25,000 under $50,000	2,666	118,240	96,002	13,198	[1]2,535	436,011	1,355	32,942	1,417	66,009	52,007	5,494	14,678	220,923	711	14,799
$50,000 under $100,000	3,303	269,564	239,108	23,513	5,660	671,916	1,753	83,966	2,110	174,374	151,982	12,996	26,195	400,633	1,066	39,723
$100,000 under $200,000	2,971	467,832	419,721	30,994	24,948	750,472	1,825	87,787	2,187	350,129	306,924	21,810	39,608	546,061	1,312	66,871
$200,000 under $500,000	2,319	790,296	735,656	47,463	45,643	979,366	1,279	108,449	1,930	662,564	616,926	35,730	63,098	724,359	1,067	87,319
$500,000 under $1,000,000	990	711,789	673,721	35,796	34,366	695,389	656	66,864	743	544,015	509,442	28,921	49,446	546,717	506	47,608
$1,000,000 or more	676	3,283,967	3,164,096	82,638	128,813	2,145,885	484	389,374	461	2,340,768	2,236,662	64,999	159,974	1,643,189	323	262,151
Receipts not reported	1,005	3,150	-	1,332	[1]9,168	90,200	(2)	(2)	227	1,987	-	160	679	20,826	(2)	(2)
Other Agriculture, Forestry, and Fisheries																
Total	9,015	2,887,863	2,826,914	71,717	71,860	1,301,703	3,637	179,103	5,563	2,272,270	2,228,244	52,090	98,116	944,077	2,390	136,290
Under $10,000	1,055	5,424	3,782	790	[1]1,876	35,130	(2)	(2)	313	1,907	1,489	175	338	8,880	(2)	(2)
$10,000 under $25,000	958	16,744	14,449	1,819	226	23,150	239	266	558	10,645	9,276	993	2,202	15,122	(2)	(2)
$25,000 under $50,000	1,128	43,647	41,896	3,056	762	43,203	373	2,781	690	26,502	25,033	1,615	2,420	22,846	232	1,357
$50,000 under $100,000	1,402	106,963	102,153	8,227	9,175	95,751	505	6,077	1,007	80,425	75,994	6,139	11,642	71,792	302	4,995
$100,000 under $200,000	1,304	180,761	173,032	9,479	5,547	142,775	527	5,163	864	114,905	111,338	6,057	8,801	83,098	280	1,788
$200,000 under $500,000	1,490	489,204	480,054	15,920	15,707	260,852	983	33,790	1,071	352,614	345,544	10,190	21,319	194,879	765	29,116
$500,000 under $1,000,000	536	381,272	370,726	10,465	12,646	184,991	392	19,516	442	312,262	304,075	9,597	14,354	143,890	339	18,584
$1,000,000 or more	586	1,660,606	1,640,822	21,578	29,618	484,068	415	110,917	478	1,371,103	1,355,495	17,297	35,737	384,214	334	80,144
Receipts not reported	557	3,242	-	383	55	31,783	(2)	(2)	(2)	(2)	-	(2)	(2)	(2)	(2)	(2)
MINING																
Total	14,831	14,609,352	13,889,920	918,697	1,739,573	17,604,769	4,789	889,767	7,284	11,962,687	11,392,405	696,325	2,077,853	13,034,648	2,683	728,316
Under $10,000	2,092	11,793	7,053	1,909	[1]13,618	139,034	344	1,734	550	5,157	1,965	210	2,356	28,685	(2)	(2)
$10,000 under $25,000	1,327	30,959	23,323	3,246	[1]2,004	119,700	293	2,107	614	14,741	10,408	754	4,661	57,398	(2)	(2)
$25,000 under $50,000	1,381	57,481	50,429	7,872	[1]8,192	119,206	425	2,699	637	26,791	22,245	2,890	3,783	55,566	(2)	(2)
$50,000 under $100,000	1,467	120,688	105,596	9,501	[1]2,553	192,352	304	2,833	687	59,048	49,711	4,353	10,466	96,390	183	2,249
$100,000 under $200,000	1,552	235,147	216,317	18,165	[1]3,978	316,432	532	6,220	818	129,891	118,915	9,776	12,020	187,217	259	2,789
$200,000 under $500,000	2,530	866,549	787,474	63,481	12,449	851,423	1,149	33,781	1,686	584,430	526,747	42,647	47,751	494,320	695	19,136
$500,000 under $1,000,000	1,298	945,089	903,759	68,339	20,797	876,013	639	28,934	1,012	718,697	688,971	50,415	49,476	622,591	505	20,912
$1,000,000 or more	1,351	12,333,437	11,795,969	745,232	1,761,204	14,784,870	1,050	810,984	970	10,420,885	9,973,443	585,246	1,945,766	11,465,575	738	680,800
Receipts not reported	1,838	8,209	-	952	[1]24,532	205,739	(2)	(2)	312	3,047	-	34	1,574	26,906	(2)	(2)

Footnotes at end of table.

Table 5.4—NUMBER OF RETURNS, TOTAL RECEIPTS, BUSINESS RECEIPTS, DEPRECIATION, NET INCOME, TOTAL ASSETS, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

Industry and size of business receipts	Returns with and without net income								Returns with net income							
	Number of returns	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Total assets (Thousand dollars)	Inventory, end-of-year		Number of returns	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net income (Thousand dollars)	Total assets (Thousand dollars)	Inventory, end-of-year	
							Number of returns	Amount (Thousand dollars)							Number of returns	Amount (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
MINING—Continued																
Coal Mining																
Total	2,336	3,357,881	3,208,053	212,255	96,120	2,700,583	661	80,853	1,048	2,717,841	2,586,182	169,733	152,817	2,149,357	270	59,478
Under $10,000	222	674	573	319	[1]1,974	17,977	(2)	(2)	(2)	(2)	(2)	-	(2)	(2)	-	-
$10,000 under $25,000	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
$25,000 under $50,000	217	9,379	8,671	1,078	[1]1,570	5,610	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	-	-
$50,000 under $100,000	244	16,268	16,164	473	[1]1,739	8,603									-	-
$100,000 under $200,000	300	43,779	42,297	1,961	[1]1,169	29,235	(2)	(2)	239	27,583	26,595	1,552	1,016	11,385	(2)	(2)
$200,000 under $500,000	458	154,051	145,728	8,176	[1]1,658	79,057	(2)	(2)	217	78,667	72,511	3,836	4,519	32,633	(2)	(2)
$500,000 under $1,000,000	342	250,857	245,052	14,628	5,202	145,998	99	2,017	239	172,185	168,355	10,243	8,823	104,077	72	688
$1,000,000 or more	318	2,881,030	2,748,660	185,364	99,092	2,402,659	181	75,218	236	2,438,088	2,317,820	153,710	138,158	1,994,544	123	58,205
Receipts not reported	182	666	-	82	[1]89	8,865	-	-	(2)	(2)	-	(2)	(2)	(2)	-	-
Crude Petroleum, Natural Gas, and Natural Gas Liquids and Services																
Total	7,924	5,581,206	5,276,435	348,545	932,844	7,232,560	1,879	230,480	3,646	4,340,852	4,144,339	234,553	1,121,471	4,707,534	957	192,459
Under $10,000	1,461	8,659	5,026	853	[1]7,193	67,475	189	986	449	3,897	1,717	124	1,739	14,771	(2)	(2)
$10,000 under $25,000	1,031	24,088	18,016	2,625	[1]1,583	97,089	165	1,238	462	11,981	7,751	579	4,189	39,681	(2)	(2)
$25,000 under $50,000	818	33,973	29,048	3,795	[1]2,803	78,212	154	455	485	20,471	16,904	1,907	3,107	36,032	(2)	(2)
$50,000 under $100,000	858	74,710	61,078	5,823	1,356	140,281	147	1,145	380	35,614	27,049	2,436	8,740	72,469	(2)	(2)
$100,000 under $200,000	790	124,270	109,932	10,969	[1]5,780	200,408	202	2,371	335	59,228	51,237	4,999	4,901	109,260	(2)	(2)
$200,000 under $500,000	1,066	352,541	323,175	23,079	[1]2,535	430,880	355	6,575	742	228,823	217,759	14,479	18,609	215,357	225	3,102
$500,000 under $1,000,000	460	355,776	330,110	30,095	[1]1,120	445,046	206	6,607	330	244,028	227,628	19,197	21,149	270,480	137	3,632
$1,000,000 or more	561	4,604,012	4,400,050	270,923	967,280	5,709,325	459	211,103	358	3,735,443	3,594,294	190,804	1,058,544	3,936,376	289	182,518
Receipts not reported	877	3,177	-	383	[1]14,778	63,844	(2)	(2)	(2)	(2)	-	(2)	(2)	(2)	-	-
Nonmetallic Minerals (Except Fuels) Mining																
Total	3,685	2,680,737	2,566,890	210,108	134,313	3,227,229	2,046	225,739	2,323	2,094,570	1,993,532	157,966	188,914	2,263,793	1,335	146,012
Under $10,000	216	1,696	779	360	[1]102	20,053	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	-	-
$10,000 under $25,000	229	4,522	4,121	439	26	18,007	(2)	(2)	126	2,245	2,168	50	447	15,985	(2)	(2)
$25,000 under $50,000	304	12,388	11,391	2,589	[1]3,378	25,963	202	2,042	125	5,206	4,546	635	522	12,769	(2)	(2)
$50,000 under $100,000	361	29,303	28,064	3,197	[1]1,636	36,566	155	1,678	229	18,624	17,880	1,635	1,620	21,832	(2)	(2)
$100,000 under $200,000	459	66,797	63,867	5,215	2,955	86,751	215	3,005	319	47,589	45,644	3,487	6,193	68,623	162	1,503
$200,000 under $500,000	977	347,672	306,307	32,009	16,140	339,980	641	24,096	698	264,655	224,213	24,115	24,121	244,824	418	14,960
$500,000 under $1,000,000	455	314,133	304,418	22,297	14,185	278,336	334	20,310	403	278,161	268,809	19,656	16,974	241,401	295	16,592
$1,000,000 or more	402	1,904,154	1,847,943	143,865	106,504	2,398,755	346	173,346	320	1,477,065	1,430,185	108,302	138,493	1,644,444	272	110,514
Receipts not reported	282	72	-	137	[1]381	22,818	-	-	(2)	(2)	-	-	(2)	(2)	-	-
CONTRACT CONSTRUCTION																
Total	112,373	63,029,874	61,850,382	1,123,883	1,398,935	28,809,377	57,184	3,673,809	70,461	51,861,587	50,961,285	893,469	1,974,904	22,206,885	39,198	2,651,008
Under $10,000	5,750	26,857	20,969	2,682	[1]9,644	124,740	1,502	18,531	1,660	9,929	6,628	716	3,422	37,584	271	7,284
$10,000 under $25,000	6,786	126,798	115,499	6,091	[1]6,255	216,797	2,241	29,890	2,965	58,555	51,259	2,581	7,974	87,075	1,010	7,713
$25,000 under $50,000	10,436	394,298	383,276	13,888	[1]11,701	304,763	4,634	50,548	5,469	210,242	203,682	6,517	16,807	152,872	2,578	27,081
$50,000 under $100,000	16,591	1,245,518	1,215,337	31,177	5,778	742,289	8,223	101,105	9,531	723,892	707,851	17,592	47,553	407,278	4,619	47,526
$100,000 under $200,000	18,696	2,743,369	2,699,870	66,082	32,571	1,276,122	10,441	189,153	12,304	1,828,540	1,797,666	43,456	95,253	835,841	6,887	105,339
$200,000 under $500,000	24,707	8,054,887	7,941,231	143,581	172,072	3,366,133	15,304	512,689	18,848	6,194,999	6,108,303	109,399	271,202	2,508,070	11,863	341,916
$500,000 under $1,000,000	11,557	8,223,869	8,126,444	138,169	180,697	3,419,896	7,147	523,345	9,257	6,618,974	6,541,001	113,839	255,368	2,604,213	5,834	335,646
$1,000,000 or more	11,783	42,204,464	41,347,756	719,654	1,045,935	19,119,578	7,190	2,222,345	9,973	36,208,790	35,544,895	597,901	1,273,703	15,538,061	6,060	1,778,005
Receipts not reported	6,068	9,814	-	2,559	[1]10,518	239,059	501	26,203	457	7,666	-	1,468	3,622	35,891	(2)	(2)
General Contractors																
Total	52,606	41,451,491	40,496,582	826,301	844,897	20,397,351	20,554	2,365,686	31,078	33,881,024	33,159,358	653,085	1,241,957	15,298,555	13,226	1,606,191
Under $10,000	2,890	14,209	10,192	1,511	[1]6,047	93,198	650	17,471	987	5,939	3,421	431	2,288	31,800	(2)	(2)
$10,000 under $25,000	3,111	61,644	53,202	3,663	[1]4,799	161,725	722	26,035	1,386	29,286	23,905	1,605	4,943	62,741	333	6,191
$25,000 under $50,000	4,004	155,661	147,374	5,310	[1]6,913	204,758	1,563	40,528	2,112	84,030	79,106	1,810	9,686	95,999	924	21,082
$50,000 under $100,000	6,538	500,900	481,239	14,518	2,648	451,410	2,325	71,624	3,625	279,461	268,800	8,356	21,215	235,838	1,204	32,587
$100,000 under $200,000	7,760	1,143,619	1,114,721	29,001	[1]2,196	664,181	3,269	118,971	4,437	656,561	637,278	17,323	33,394	398,000	1,784	57,900
$200,000 under $500,000	10,497	3,462,110	3,393,111	71,739	58,716	1,747,807	5,008	285,898	7,325	2,461,193	2,408,568	49,974	112,380	1,196,088	3,469	176,347
$500,000 under $1,000,000	5,809	4,172,522	4,108,467	80,713	71,472	1,908,551	2,744	316,261	4,453	3,212,720	3,162,354	63,946	124,112	1,373,720	2,176	188,663
$1,000,000 or more	7,699	31,931,531	31,188,276	617,474	740,924	14,952,179	3,849	1,463,070	6,372	27,144,507	26,575,926	508,184	930,444	11,872,069	3,145	1,115,772
Receipts not reported	4,295	9,295	-	2,372	[1]8,908	213,542	425	25,828	382	7,327	-	1,456	3,495	32,300	(2)	(2)

Footnotes at end of table.

Table 5.4—NUMBER OF RETURNS, TOTAL RECEIPTS, BUSINESS RECEIPTS, DEPRECIATION, NET INCOME, TOTAL ASSETS, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

Industry and size of business receipts	Returns with and without net income								Returns with net income							
	Number of returns	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Total assets (Thousand dollars)	Inventory, end-of-year		Number of returns	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net income (Thousand dollars)	Total assets (Thousand dollars)	Inventory, end-of-year	
							Number of returns	Amount (Thousand dollars)							Number of returns	Amount (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
CONTRACT CONSTRUCTION—Con.																
Building construction																
Total	40,023	25,796,126	25,306,247	231,209	355,206	12,498,396	16,523	1,941,290	22,556	20,762,362	20,419,375	168,342	604,487	8,793,945	10,317	1,270,086
Under $10,000	2,399	9,778	8,099	894	[1]5,297	77,806	538	16,022	750	2,806	2,560	137	1,023	23,719	(2)	(2)
$10,000 under $25,000	2,557	49,941	43,196	1,740	[1]1,140	127,502	598	25,836	1,160	23,968	19,670	812	4,241	46,686	284	6,143
$25,000 under $50,000	3,213	125,020	117,485	2,784	[1]1,686	175,576	1,319	37,871	1,703	68,900	64,092	1,019	6,962	87,493	821	19,227
$50,000 under $100,000	5,531	420,706	405,507	7,658	[1]916	387,459	2,144	69,091	2,908	224,265	216,170	4,013	14,384	191,261	1,061	31,146
$100,000 under $200,000	5,919	874,736	851,628	11,907	[1]9,382	515,973	2,670	113,114	3,225	477,156	462,156	6,266	19,093	298,116	1,450	55,009
$200,000 under $500,000	8,051	2,639,216	2,593,348	29,332	38,194	1,302,886	4,227	267,599	5,617	1,883,182	1,849,965	20,999	73,830	900,918	2,907	166,884
$500,000 under $1,000,000	4,045	2,897,005	2,856,082	24,364	26,992	1,265,683	2,149	284,763	2,963	2,126,613	2,097,437	17,930	67,595	842,733	1,671	168,230
$1,000,000 or more	4,918	18,775,535	18,430,902	152,030	315,790	8,469,400	2,505	1,101,894	3,981	15,952,958	15,707,325	116,950	416,224	6,383,091	2,005	816,293
Receipts not reported	3,388	4,189	-	500	[1]7,349	176,111	374	25,100	249	2,514	-	216	1,135	19,928	(2)	(2)
Other general contractors																
Total	12,583	15,655,365	15,190,335	595,092	489,691	7,898,955	4,031	424,396	8,522	13,118,662	12,739,983	484,743	637,470	6,504,610	2,909	336,105
Under $10,000	492	4,431	2,093	617	[1]750	15,392	(2)	(2)	237	3,133	861	294	1,265	8,081	(2)	(2)
$10,000 under $25,000	553	11,703	10,006	1,923	[1]3,659	34,223	(2)	(2)	226	5,318	4,235	793	702	16,055	(2)	(2)
$25,000 under $50,000	791	30,641	29,889	2,526	[1]5,227	29,182	244	2,657	409	15,130	15,014	791	2,724	8,506	(2)	(2)
$50,000 under $100,000	1,008	80,194	75,732	6,860	3,564	63,951	181	2,533	717	55,196	52,630	4,343	6,831	44,577	142	1,441
$100,000 under $200,000	1,841	268,883	263,093	17,094	7,186	148,208	599	5,857	1,212	179,405	175,122	11,057	14,301	99,884	334	2,891
$200,000 under $500,000	2,446	822,894	799,763	42,407	20,522	444,921	781	18,299	1,708	578,011	558,603	28,975	38,550	295,170	562	9,463
$500,000 under $1,000,000	1,764	1,275,517	1,252,385	56,349	44,480	642,868	595	31,498	1,491	1,086,107	1,064,917	46,016	56,517	530,987	504	20,433
$1,000,000 or more	2,781	13,155,996	12,757,374	465,444	425,134	6,482,779	1,343	361,176	2,391	11,191,549	10,868,601	391,234	514,220	5,488,978	1,140	299,479
Receipts not reported	907	5,106	-	1,872	[1]1,559	37,431	(2)	(2)	(2)	(2)	-	(2)	(2)	(2)	(2)	(2)
Special Trade Contractors																
Total	58,937	21,409,635	21,187,778	296,232	551,961	8,361,059	36,346	1,304,303	39,186	17,836,718	17,660,574	239,664	730,019	6,871,616	25,879	1,043,721
Under $10,000	2,680	12,259	10,414	1,098	[1]3,402	29,871	800	1,053	624	3,818	3,035	285	1,134	5,685	(2)	(2)
$10,000 under $25,000	3,599	63,963	61,107	2,377	[1]1,083	54,243	1,494	3,805	1,578	29,252	27,337	975	3,029	24,329	677	1,522
$25,000 under $50,000	6,431	238,602	235,867	8,578	[1]4,787	100,003	3,071	10,020	3,358	126,212	124,576	4,707	7,121	56,873	1,655	5,999
$50,000 under $100,000	9,847	726,310	717,104	16,207	2,598	279,720	5,769	28,361	5,826	435,929	431,787	9,083	25,707	162,673	3,362	14,063
$100,000 under $200,000	10,897	1,594,985	1,580,397	36,942	34,826	609,790	7,172	70,169	7,866	1,171,798	1,160,208	26,131	61,856	437,742	5,102	47,426
$200,000 under $500,000	14,146	4,573,320	4,529,900	71,634	112,891	1,604,417	10,247	224,543	11,498	3,723,436	3,690,483	59,288	158,288	1,303,338	8,382	165,420
$500,000 under $1,000,000	5,747	4,051,347	4,017,977	57,456	109,225	1,511,345	4,403	207,084	4,804	3,406,254	3,378,647	49,893	131,256	1,230,493	3,658	146,983
$1,000,000 or more	4,042	10,148,330	10,035,012	101,753	303,253	4,148,299	3,340	759,217	3,559	8,939,680	8,844,501	89,290	341,501	3,646,892	2,912	662,175
Receipts not reported	1,550	519	-	187	[1]1,560	23,371	(2)	(2)	(2)	(2)	-	(2)	(2)	(2)	(2)	(2)
MANUFACTURING																
Total	187,642	570,804,436	557,318,291	16,333,903	44,403,696	405,967,386	156,445	85,829,111	133,439	537,590,329	524,643,926	15,467,514	46,161,490	384,910,415	116,180	81,101,295
Under $10,000	9,622	46,087	35,128	5,063	[1]37,015	158,288	5,228	19,700	2,628	15,789	9,896	770	4,285	29,980	1,286	2,272
$10,000 under $25,000	7,609	143,843	129,753	6,791	[1]28,659	210,223	5,025	33,595	2,891	57,100	50,308	1,882	8,523	77,985	1,837	7,951
$25,000 under $50,000	12,010	455,571	438,123	17,506	[1]20,376	391,535	8,843	72,615	6,021	234,311	223,624	7,782	22,012	181,010	4,025	26,307
$50,000 under $100,000	19,661	1,482,733	1,449,999	45,294	[1]18,597	955,645	15,170	150,298	12,405	948,090	925,370	27,894	70,567	591,222	9,504	74,102
$100,000 under $200,000	26,995	4,014,113	3,945,253	114,016	66,943	2,209,763	22,138	365,364	18,717	2,812,703	2,757,554	72,160	185,953	1,463,194	15,437	217,113
$200,000 under $500,000	39,118	12,909,708	12,735,579	318,469	408,530	6,447,970	34,424	1,241,051	31,190	10,369,399	10,231,630	242,496	621,195	4,902,739	27,490	872,562
$500,000 under $1,000,000	25,775	18,615,176	18,370,852	412,340	809,232	9,048,774	24,160	1,960,612	21,885	15,779,719	15,575,558	340,028	975,031	7,509,983	20,574	1,590,899
$1,000,000 or more	41,976	533,116,592	520,213,604	15,411,962	43,233,584	386,188,530	40,582	81,969,796	37,119	507,355,099	494,869,986	14,773,463	44,262,892	370,044,837	35,979	78,310,064
Receipts not reported	4,910	20,613	-	2,462	[1]9,946	356,658	884	16,080	608	18,119	-	1,039	11,032	109,465	(2)	(2)
Food and Kindred Products																
Total	18,859	86,270,885	85,209,409	1,573,598	3,493,188	35,378,073	16,618	7,983,041	13,022	76,412,467	75,434,173	1,409,950	3,759,331	32,271,378	11,950	7,399,094
Under $10,000	559	4,070	2,309	353	470	13,406	277	549	244	2,581	1,070	164	928	3,799	(2)	(2)
$10,000 under $25,000	560	10,084	9,240	701	[1]2,542	25,278	294	3,659	202	4,194	3,539	200	517	8,092	(2)	(2)
$25,000 under $50,000	596	21,688	21,434	1,453	[1]2,751	19,072	541	2,389	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
$50,000 under $100,000	1,231	95,399	92,874	3,620	[1]1,838	50,814	835	4,053	586	46,650	44,930	1,640	2,483	23,562	386	2,090
$100,000 under $200,000	1,940	290,181	284,936	9,689	4,112	140,325	1,646	24,400	1,185	184,044	180,310	5,324	8,570	83,716	1,057	12,733
$200,000 under $500,000	3,397	1,162,251	1,142,697	37,301	396	532,839	3,147	72,131	2,536	876,406	860,632	25,604	34,764	368,210	2,390	45,315
$500,000 under $1,000,000	3,346	2,398,117	2,366,718	72,372	63,400	1,008,510	3,178	155,605	2,457	1,744,549	1,720,120	54,299	92,021	772,371	2,351	115,073
$1,000,000 or more	6,911	82,286,219	81,289,201	1,447,660	3,431,749	33,573,597	6,650	7,719,336	5,643	73,547,073	72,619,574	1,322,493	3,618,182	31,002,605	5,463	7,223,286
Receipts not reported	324	2,876	-	449	192	14,232	(2)	(2)	(2)	(2)	-	(2)	(2)	(2)	-	-

Footnotes at end of table.

Table 5.4—NUMBER OF RETURNS, TOTAL RECEIPTS, BUSINESS RECEIPTS, DEPRECIATION, NET INCOME, TOTAL ASSETS, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

Industry and size of business receipts	Returns with and without net income								Returns with net income							
	Number of returns	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Total assets (Thousand dollars)	Inventory, end-of-year		Number of returns	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net income (Thousand dollars)	Total assets (Thousand dollars)	Inventory, end-of-year	
							Number of returns	Amount (Thousand dollars)							Number of returns	Amount (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
MANUFACTURING—Continued																
Meat products																
Total	2,222	23,344,264	23,264,530	174,410	234,306	4,040,878	2,011	1,000,146	1,670	19,455,749	19,391,147	152,253	282,196	3,487,555	1,544	871,389
Under $10,000	(2)	(2)	(2)	(2)	(2)	(2)	-	-	(2)	(2)	(2)	(2)	(2)	(2)	-	-
$10,000 under $25,000	(2)	(2)	(2)	(2)		(2)	(2)	(2)	(2)	(2)	(2)	(2)	-	(2)	(2)	(2)
$25,000 under $50,000	(2)	(2)	(2)	(2)	-	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	-	-	-
$50,000 under $100,000	214	26,611	26,597	525	[1]593	5,417	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
$100,000 under $200,000							(2)	(2)	(2)	(2)	(2)	(2)	(2)		-	-
$200,000 under $500,000	220	73,979	73,876	894	1,134	19,339	217	2,204	169	56,201	56,135	504	1,606	13,231	167	1,357
$500,000 under $1,000,000	308	230,190	228,088	2,958	981	55,457	295	11,421	176	129,229	129,039	893	3,899	23,698	164	5,770
$1,000,000 or more	1,396	23,012,787	22,935,577	169,871	232,753	3,952,621	1,373	985,847	1,164	19,251,490	19,187,450	150,470	276,170	3,441,910	1,143	863,765
Receipts not reported	(2)	(2)	-	(2)	(2)	(2)	-	-	(2)	(2)	-	(2)	(2)	(2)	-	-
Dairy products																
Total	3,549	12,543,403	12,358,095	241,329	424,063	5,024,265	2,944	864,646	2,440	10,990,410	10,824,881	215,012	469,170	4,545,544	2,133	821,868
Under $10,000	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)		-	(2)	(2)	-	-
$10,000 under $25,000	213	5,844	5,542	312	[1]515	12,860	(2)	(2)	(2)	(2)	-	(2)	(2)	(2)	(2)	(2)
$25,000 under $50,000	193	15,041	14,835	535	307	7,118	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
$50,000 under $100,000	254	38,729	37,956	1,347	317	18,074	243	1,364	265	31,277	30,476	941	1,169	13,306	(2)	(2)
$100,000 under $200,000	704	267,083	263,970	5,993	2,222	80,314	578	6,724	552	213,872	211,395	4,596	3,811	60,359	501	4,569
$200,000 under $500,000	734	522,120	516,718	11,297	4,088	178,756	684	17,647	440	306,476	303,531	7,723	8,876	115,469	427	12,118
$500,000 under $1,000,000	1,393	11,694,243	11,518,881	221,621	418,061	4,716,794	1,275	838,723	1,071	10,436,118	10,277,061	201,603	455,127	4,348,562	992	804,627
$1,000,000 or more	(2)	-	-	(2)	(2)	(2)	-	-	-	-	-	-	-	-	-	-
Receipts not reported																
Beverages																
Total	3,159	12,808,110	12,583,144	405,617	828,493	8,553,971	2,914	1,763,858	2,301	11,701,715	11,491,134	368,554	867,800	7,934,190	2,231	1,651,870
Under $10,000	(2)	(2)	(2)	-	(2)	(2)	-	-	(2)	(2)	(2)	-	-	(2)	-	-
$10,000 under $25,000	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
$25,000 under $50,000	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	-	(2)	-	-	-
$50,000 under $100,000	241	19,818	18,868	828	139	12,304	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
$100,000 under $200,000	297	43,132	42,293	2,663	466	35,266	272	7,166	182	26,759	26,149	1,274	813	20,362	182	2,659
$200,000 under $500,000	723	239,654	234,024	12,787	6,748	153,226	698	20,653	520	168,864	165,071	8,760	11,042	100,151	520	12,117
$500,000 under $1,000,000	689	507,726	497,044	28,625	22,917	308,983	687	41,884	593	437,371	427,662	23,067	30,654	260,401	591	29,027
$1,000,000 or more	957	11,993,244	11,786,526	360,552	798,674	8,037,888	954	1,689,744	815	11,056,543	10,861,104	334,974	824,055	7,547,759	812	1,607,501
Receipts not reported	(2)	(2)	-	-	(2)	(2)	-	-	(2)	(2)	-	-	(2)	-	-	-
Other food products																
Total	9,933	37,575,108	37,003,640	752,242	2,006,326	17,758,959	8,749	4,354,391	6,611	34,264,593	33,727,011	674,131	2,140,165	16,304,089	6,042	4,053,967
Under $10,000	405	3,098	1,672	234	504	4,274	251	523	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
$10,000 under $25,000	333	5,670	5,067	352	[2]2,027	8,347	142	563	102	1,959	1,505	50	380	1,953	(2)	(2)
$25,000 under $50,000	442	15,884	15,728	1,300	[2]2,392	16,385	414	1,987	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
$50,000 under $100,000	716	54,516	53,158	2,102	[1]1,954	29,639	538	2,739	294	22,442	21,824	733	755	12,500	231	1,506
$100,000 under $200,000	1,256	187,733	184,103	5,309	3,592	83,321	1,139	15,435	773	120,315	117,788	3,193	6,832	52,303	734	9,178
$200,000 under $500,000	1,749	581,535	570,827	17,627	[1]9,708	279,960	1,654	42,550	1,295	437,469	428,031	11,744	18,305	194,469	1,202	27,272
$500,000 under $1,000,000	1,615	1,138,081	1,124,868	29,492	35,414	465,314	1,512	84,653	1,248	871,473	859,888	22,616	48,592	372,803	1,169	68,158
$1,000,000 or more	3,165	35,585,945	35,048,217	695,616	1,982,261	16,866,294	3,047	4,205,022	2,593	32,802,922	32,293,959	635,446	2,062,830	15,664,374	2,516	3,947,393
Receipts not reported	255	2,646	-	210	636	5,425	(2)	(2)	(2)	(2)	-	-	(2)	(2)	-	-
Textile Mill Products																
Total	5,741	18,791,323	18,523,286	485,769	1,014,586	11,933,142	4,692	3,322,046	4,174	17,023,726	16,791,515	443,021	1,098,465	10,699,765	3,528	2,947,753
Under $10,000	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	-	(2)	(2)	(2)	(2)
$10,000 under $25,000	329	9,723	8,388	803	[1]587	14,529	(2)	(2)	(2)	(2)	(2)	-	-	(2)	-	-
$25,000 under $50,000	452	36,843	35,494	1,253	[1]1,474	23,143	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
$50,000 under $100,000	696	103,013	101,881	2,868	1,609	69,108	259	1,793	294	23,233	22,145	846	2,083	13,250	163	712
$100,000 under $200,000	1,073	343,464	341,013	7,171	1,266	155,669	556	10,908	517	75,623	74,985	2,058	4,666	39,721	428	4,489
$200,000 under $500,000	873	643,934	635,178	14,250	18,071	315,760	832	35,729	761	243,587	241,940	5,010	9,200	105,061	570	18,798
$500,000 under $1,000,000	1,997	17,653,444	17,400,808	459,318	996,151	11,324,722	801	73,087	711	528,186	521,028	11,589	30,596	246,697	665	50,894
$1,000,000 or more	205	342	-	25	[1]26	26,809	1,926	3,199,187	1,726	16,149,777	15,928,790	423,120	1,050,907	10,289,943	1,662	2,872,798
Receipts not reported							(2)	(2)	(2)	(2)	-	-	(2)	(2)	(2)	(2)

Footnotes at end of table.

Table 5.4 —NUMBER OF RETURNS, TOTAL RECEIPTS, BUSINESS RECEIPTS, DEPRECIATION, NET INCOME, TOTAL ASSETS, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

Industry and size of business receipts	Returns with and without net income								Returns with net income							
	Number of returns	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Total assets (Thousand dollars)	Inventory, end-of-year		Number of returns	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net income (Thousand dollars)	Total assets (Thousand dollars)	Inventory, end-of-year	
							Number of returns	Amount (Thousand dollars)							Number of returns	Amount (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
MANUFACTURING—Continued																
Apparel and Other Fabricated Textile Products																
Total	17,421	19,420,284	19,249,093	155,640	683,855	8,279,737	12,920	3,044,058	12,861	17,212,914	17,064,148	138,525	773,559	7,440,505	10,191	2,721,525
Under $10,000	352	1,759	1,360	111	[1]361	5,458	(2)	(2)							(2)	(2)
$10,000 under $25,000	357	6,141	5,859	52	[1]365	4,666	278	1,039	229	3,267	2,955	28	295	2,512	(2)	(2)
$25,000 under $50,000	891	31,640	30,969	503	[1]185	15,503	604	3,834	312	12,383	11,842	176	1,209	7,991	(2)	(2)
$50,000 under $100,000	1,621	121,887	120,424	1,220	[1]179	39,580	942	8,160	1,076	80,973	80,106	910	2,812	26,361	663	3,940
$100,000 under $200,000	3,015	460,082	457,412	5,831	[1]314	132,967	1,869	29,128	1,952	299,046	296,817	3,925	9,860	94,700	1,279	17,119
$200,000 under $500,000	4,692	1,561,259	1,549,382	14,852	31,851	457,333	3,291	100,311	3,731	1,256,534	1,246,944	12,385	44,938	380,461	2,674	76,126
$500,000 under $1,000,000	2,177	1,550,843	1,540,579	12,233	33,148	506,790	1,913	160,202	1,935	1,388,162	1,380,712	11,035	39,271	461,086	1,732	147,971
$1,000,000 or more	3,995	15,686,425	15,543,108	120,838	620,285	7,110,028	3,856	2,741,016	3,604	14,172,399	14,044,772	110,066	675,074	6,466,870	3,492	2,474,386
Receipts not reported	324	248	-	-	[1]25	7,412	(2)	(2)	(2)	(2)	-	-	(2)	(2)	-	-
Lumber and Wood Products, Except Furniture																
Total	8,793	10,350,780	9,900,358	328,672	427,683	7,495,286	7,381	1,526,048	5,817	8,764,635	8,357,016	272,909	534,776	6,329,967	5,129	1,294,636
Under $10,000	533	2,985	2,145	384	[1]4,023	17,196	305	1,724	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
$10,000 under $25,000	182	3,388	3,281	415	[1]775	5,495	181	817	(2)	(2)	(2)	-	-	(2)	(2)	(2)
$25,000 under $50,000	381	16,487	15,685	1,112	[1]2,258	19,079	268	2,557	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
$50,000 under $100,000	821	60,616	58,227	3,038	[1]2,373	41,316	640	6,380	395	30,105	28,343	1,780	1,857	21,455	252	2,305
$100,000 under $200,000	1,175	170,608	165,019	6,891	[1]3,432	135,072	1,005	24,278	775	118,430	114,047	3,647	10,016	63,461	661	14,892
$200,000 under $500,000	2,426	804,521	793,279	26,028	15,140	426,217	2,002	81,398	1,829	610,498	603,458	17,123	34,731	291,523	1,578	61,251
$500,000 under $1,000,000	1,346	990,713	967,865	26,126	30,815	475,298	1,233	108,356	1,067	782,091	762,683	19,616	41,636	369,190	1,007	82,441
$1,000,000 or more	1,732	8,301,233	7,894,857	264,508	395,288	6,342,210	1,712	1,299,495	1,429	7,214,604	6,840,329	230,285	445,827	5,573,872	1,417	1,132,967
Receipts not reported	199	229	-	170	[1]699	33,403	(2)	(2)	-	-	-	-	-	-	-	-
Furniture and Fixtures																
Total	6,841	7,393,972	7,304,961	107,843	400,587	3,715,666	6,436	1,150,059	4,593	6,546,574	6,471,660	96,111	452,554	3,295,726	4,477	998,377
Under $10,000	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	-	(2)	-	-	-
$10,000 under $25,000	276	4,584	4,456	126	[1]1,075	3,179	251	1,247	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
$25,000 under $50,000	458	17,276	16,882	305	[1]982	16,933	394	6,056	267	10,167	10,025	147	563	14,166	241	5,266
$50,000 under $100,000	809	60,708	60,332	1,018	[1]2,464	25,927	784	8,074	427	32,617	32,408	424	931	10,362	402	3,365
$100,000 under $200,000	980	140,882	137,942	1,979	[1]1,573	62,472	942	13,629	591	82,122	79,876	836	4,128	32,386	578	6,653
$200,000 under $500,000	1,534	480,730	474,939	5,769	6,825	226,945	1,467	79,102	1,074	334,185	330,206	4,020	14,117	158,708	1,047	52,385
$500,000 under $1,000,000	1,049	738,965	729,769	8,307	11,479	290,547	1,035	86,566	833	578,246	573,383	6,208	23,217	210,658	831	61,476
$1,000,000 or more	1,520	5,950,246	5,880,096	90,286	389,574	3,085,889	1,511	955,351	1,312	5,507,737	5,444,289	84,426	409,547	2,868,722	1,303	869,108
Receipts not reported	63	-	-	-	[1]30	2,177	-	-	-	-	-	-	-	-	-	-
Paper and Allied Products																
Total	3,324	16,630,848	16,244,072	748,119	1,411,932	14,756,553	2,966	2,048,275	2,593	15,886,168	15,512,085	720,523	1,452,546	14,142,338	2,415	1,948,772
Under $10,000	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	-	(2)	-	-
$10,000 under $25,000	215	7,448	6,871	280	724	8,389	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
$25,000 under $50,000							(2)	(2)							(2)	(2)
$50,000 under $100,000	227	17,076	16,654	362	[1]414	12,932	178	1,548	241	14,718	14,366	356	1,213	10,691	(2)	(2)
$100,000 under $200,000	265	36,804	36,644	1,012	[1]2,199	21,001	204	3,730	204	27,898	27,807	789	1,764	14,133	(2)	(2)
$200,000 under $500,000	836	289,040	285,229	6,838	3,754	134,662	811	29,456	667	227,522	223,969	4,597	10,494	95,358	642	17,482
$500,000 under $1,000,000	507	360,499	356,411	6,653	15,472	179,235	506	39,669	447	315,648	311,981	5,515	18,675	152,404	445	33,732
$1,000,000 or more	1,107	15,915,995	15,541,851	732,087	1,394,537	14,304,957	1,068	1,973,173	972	15,296,670	14,933,152	709,178	1,418,676	13,795,893	936	1,894,706
Receipts not reported	55	2,863	-	26	1,082	93,855	-	-	(2)	(2)	-	(2)	(2)	(2)	-	-
Printing, Publishing, and Allied Industries																
Total	23,314	20,684,000	19,975,864	509,469	1,828,870	14,252,662	16,104	1,718,788	15,710	19,303,123	18,624,651	472,447	1,933,872	13,337,978	11,430	1,583,706
Under $10,000	1,866	8,968	6,673	498	[1]4,076	24,396	732	2,603	541	3,556	2,151	94	1,153	7,206	(2)	(2)
$10,000 under $25,000	1,451	31,728	26,460	1,247	[1]7,528	35,444	711	3,066	539	11,908	10,191	351	1,719	12,313	278	1,304
$25,000 under $50,000	2,527	94,736	92,967	3,451	[1]2,359	59,235	1,537	6,258	1,255	48,176	47,357	1,711	2,801	27,495	673	2,048
$50,000 under $100,000	3,502	258,797	255,103	7,513	160	154,894	2,416	13,283	2,229	167,600	165,365	4,938	10,434	95,800	1,565	6,688
$100,000 under $200,000	3,911	588,499	574,101	17,203	23,767	315,379	2,860	18,710	2,845	431,361	418,826	12,063	31,325	231,759	1,986	10,194
$200,000 under $500,000	4,478	1,453,601	1,431,095	39,998	58,091	787,939	3,535	63,784	3,717	1,216,567	1,197,082	33,877	82,203	646,727	2,886	45,853
$500,000 under $1,000,000	2,292	1,591,856	1,563,386	41,859	105,252	865,618	1,998	92,199	2,083	1,448,130	1,420,626	38,105	108,791	782,792	1,801	80,355
$1,000,000 or more	2,510	16,647,562	16,026,079	396,897	1,651,362	11,977,044	2,262	1,516,762	2,248	15,968,310	15,363,053	380,505	1,691,041	11,514,641	2,037	1,436,862
Receipts not reported	781	8,253	-	803	4,201	32,713	(2)	(2)	255	7,515	-	803	4,405	19,245	(2)	(2)

Footnotes at end of table.

Table 5.4—NUMBER OF RETURNS, TOTAL RECEIPTS, BUSINESS RECEIPTS, DEPRECIATION, NET INCOME, TOTAL ASSETS, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

Industry and size of business receipts	Returns with and without net income								Returns with net income							
	Number of returns	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Total assets (Thousand dollars)	Inventory, end-of-year		Number of returns	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net income (Thousand dollars)	Total assets (Thousand dollars)	Inventory, end-of-year	
							Number of returns	Amount (Thousand dollars)							Number of returns	Amount (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
MANUFACTURING—Continued																
Chemicals and Allied Products																
Total	10,492	44,689,217	43,584,237	1,915,658	5,312,636	37,870,578	9,324	6,584,607	7,000	43,519,001	42,437,958	1,862,717	5,399,285	36,599,058	6,421	6,392,528
Under $10,000	1,193	4,624	3,826	247	[1]2,980	13,669	916	1,931	441	1,433	1,330	25	176	3,912	316	459
$10,000 under $25,000	803	14,106	13,277	645	[1]1,313	27,369	590	3,027	417	7,964	7,397	354	1,435	12,740	280	1,081
$25,000 under $50,000	777	28,920	28,006	1,093	[1]2,404	36,052	712	6,029	369	13,652	13,273	374	821	10,300	330	1,101
$50,000 under $100,000	1,106	81,205	79,255	2,254	[1]5,213	66,768	1,053	11,339	696	52,751	51,445	863	4,200	35,130	656	4,382
$100,000 under $200,000	1,272	191,619	186,342	4,524	1,283	121,603	1,169	22,129	779	123,240	118,462	2,503	9,843	80,142	728	12,071
$200,000 under $500,000	1,716	584,618	578,092	11,916	29,553	357,402	1,670	70,910	1,377	478,138	472,575	9,688	39,141	277,457	1,334	53,335
$500,000 under $1,000,000	1,015	743,387	730,024	14,041	32,669	420,731	950	73,874	868	642,592	631,720	11,129	41,582	331,003	815	58,749
$1,000,000 or more	2,209	43,039,969	41,965,415	1,880,624	5,262,353	36,788,273	2,137	6,395,168	2,028	42,198,866	41,141,756	1,837,591	5,301,964	35,848,282	1,963	6,261,350
Receipts not reported	401	769	-	314	[1]1,312	38,711	[2]	[2]	[2]	[2]	-	[2]	[2]	[2]	-	-
Rubber and Miscellaneous Plastics Products																
Total	4,814	11,320,332	11,118,791	356,321	783,671	8,095,793	4,260	1,995,214	3,111	10,794,874	10,601,796	330,439	832,894	7,673,458	2,905	1,912,693
Under $10,000	499	2,999	2,869	367	[1]3,201	7,400	336	992	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]
$10,000 under $25,000	203	3,631	3,503	207	[1]1,015	8,818	203	2,803	[2]	[2]	[2]	-	[2]	[2]	[2]	[2]
$25,000 under $50,000	288	10,209	9,744	584	[1]1,009	11,282	226	1,932	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]
$50,000 under $100,000	396	30,364	29,832	1,997	[1]1,950	34,190	396	4,270	217	16,111	15,882	782	2,404	17,551	217	1,949
$100,000 under $200,000	730	106,866	104,585	4,922	[1]579	69,280	630	10,356	541	76,767	75,764	2,692	5,173	43,996	466	6,884
$200,000 under $500,000	977	314,796	310,395	10,421	8,270	188,702	962	33,397	670	228,119	224,301	5,956	17,377	107,377	655	19,873
$500,000 under $1,000,000	637	484,396	479,274	13,645	25,243	237,891	606	44,522	539	420,764	415,834	10,729	31,440	190,499	512	36,488
$1,000,000 or more	910	10,367,071	10,178,589	324,153	758,985	7,532,300	904	1,896,942	833	10,046,347	9,863,651	310,105	775,862	7,303,023	829	1,844,756
Receipts not reported	175	-	-	25	[1]1,073	5,930	-	-	-	-	-	-	-	-	-	-
Leather and Leather Products																
Total	2,917	5,487,108	5,430,890	60,595	241,744	2,699,499	2,558	861,627	2,270	5,080,990	5,029,219	55,484	257,871	2,507,018	2,116	802,971
Under $10,000	[2]	[2]	[2]	-	[2]	[2]	-	-	-	-	-	-	-	-	-	-
$10,000 under $25,000	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	-	[2]	[2]	-	-
$25,000 under $50,000	241	14,498	13,860	140	[1]146	15,171	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]
$50,000 under $100,000							[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]
$100,000 under $200,000	470	67,402	67,207	781	905	25,228	354	5,781	314	45,784	45,677	579	1,771	18,490	264	4,547
$200,000 under $500,000	499	170,867	167,771	1,764	3,844	77,472	487	16,240	368	130,029	127,329	836	6,277	54,624	368	12,243
$500,000 under $1,000,000	538	375,065	368,567	4,901	15,585	175,967	538	50,910	463	330,364	324,041	3,895	17,659	149,425	463	44,738
$1,000,000 or more	979	4,857,043	4,811,312	53,008	221,906	2,400,144	949	786,005	895	4,563,611	4,521,639	50,122	231,144	2,271,968	880	740,178
Receipts not reported	[2]	-	-	-	[2]	[2]	[2]	[2]	-	-	-	-	-	-	-	-
Stone, Clay, and Glass Products																
Total	8,446	13,348,451	13,034,671	673,192	977,052	12,231,731	7,482	1,846,712	5,462	11,694,036	11,416,091	573,037	1,099,893	10,581,046	5,027	1,631,917
Under $10,000	310	2,031	1,552	366	[1]1,954	15,980	191	2,262	[2]	[2]	[2]	-	[2]	[2]	[2]	[2]
$10,000 under $25,000	278	6,617	5,153	308	[1]1,190	6,339	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]
$25,000 under $50,000	484	18,647	18,108	745	[1]1,649	15,383	432	4,146	167	6,941	6,775	287	509	5,865	[2]	[2]
$50,000 under $100,000	778	58,801	57,692	3,022	[1]2,495	43,706	765	5,874	397	30,775	29,862	1,327	2,160	22,252	384	2,309
$100,000 under $200,000	1,447	216,608	211,825	13,506	[1]7,427	171,900	1,306	23,398	946	144,436	140,218	6,623	7,826	96,568	867	12,065
$200,000 under $500,000	2,119	689,197	675,590	39,298	11,538	467,899	1,915	62,466	1,534	501,305	493,124	28,047	25,885	327,129	1,369	37,139
$500,000 under $1,000,000	1,330	979,942	965,219	46,306	35,087	637,210	1,273	98,916	1,065	774,228	761,591	36,490	44,290	474,410	1,011	69,564
$1,000,000 or more	1,447	11,375,985	11,099,532	569,516	948,093	10,863,496	1,422	1,648,871	1,175	10,232,732	9,982,707	500,165	1,017,809	9,652,054	1,156	1,509,338
Receipts not reported	256	623	-	125	[1]2,951	9,818	[2]	[2]	[2]	[2]	-	-	[2]	-	-	-
Primary Metal Industries																
Total	5,326	42,761,281	42,079,402	1,875,467	3,535,279	37,793,961	4,532	7,407,740	4,317	41,655,678	40,986,222	1,821,140	3,598,501	36,706,832	3,785	7,154,426
Under $10,000	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	-	[2]	[2]	-	-
$10,000 under $25,000	318	8,445	8,324	94	233	5,053	280	1,054	[2]	[2]	[2]	-	[2]	[2]	[2]	[2]
$25,000 under $50,000									[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]
$50,000 under $100,000	445	34,602	34,051	998	1,823	23,117	279	882	344	26,627	26,102	780	2,361	19,556	[2]	[2]
$100,000 under $200,000	455	68,864	67,326	1,838	2,108	41,941	364	3,465	364	53,342	52,133	1,117	3,410	30,406	274	2,656
$200,000 under $500,000	1,021	336,551	334,666	8,345	14,838	171,377	919	23,726	801	275,151	273,571	6,234	17,752	135,971	724	16,623
$500,000 under $1,000,000	978	692,575	682,883	13,554	40,114	309,580	833	48,135	885	627,050	617,885	11,228	42,486	280,670	754	41,897
$1,000,000 or more	1,813	41,619,363	40,951,462	1,850,412	3,477,276	37,227,071	1,779	7,329,879	1,707	40,668,505	40,011,739	1,801,740	3,531,764	36,230,471	1,679	7,092,346
Receipts not reported	[2]	[2]	-	[2]	[2]	[2]	[2]	[2]	[2]	[2]	-	-	[2]	[2]	-	-

Footnotes at end of table.

Table 5.4—NUMBER OF RETURNS, TOTAL RECEIPTS, BUSINESS RECEIPTS, DEPRECIATION, NET INCOME, TOTAL ASSETS, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

Industry and size of business receipts	Returns with and without net income								Returns with net income							
	Number of returns	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Total assets (Thousand dollars)	Inventory, end-of-year		Number of returns	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net income (Thousand dollars)	Total assets (Thousand dollars)	Inventory, end-of-year	
							Number of returns	Amount (Thousand dollars)							Number of returns	Amount (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
MANUFACTURING—Continued																
Fabricated Metal Products, Except Machinery and Transportation Equipment																
Total	21,124	31,820,452	31,376,104	713,172	2,404,286	18,793,083	18,630	5,149,443	16,489	30,107,932	29,693,655	676,114	2,525,032	17,744,319	14,801	4,848,586
Under $10,000	732	3,347	2,597	293	[1]724	7,267	442	694	233	1,349	792	111	550	2,134	(2)	(2)
$10,000 under $25,000	503	10,766	9,062	484	[1]1,547	25,267	300	1,586	231	5,829	4,280	208	1,540	15,767	(2)	(2)
$25,000 under $50,000	1,556	61,490	57,297	2,907	[1]2,933	48,189	1,161	9,562	891	37,537	33,814	1,359	3,667	24,095	547	2,873
$50,000 under $100,000	2,094	161,808	156,591	4,761	5,451	105,759	1,668	14,943	1,427	111,551	107,534	3,143	10,767	76,200	1,175	9,430
$100,000 under $200,000	3,227	478,265	470,583	12,957	12,318	240,385	2,717	39,915	2,311	349,072	343,281	9,372	26,612	172,104	1,916	22,400
$200,000 under $500,000	4,639	1,533,020	1,512,752	35,838	78,822	778,566	4,327	157,760	3,838	1,266,310	1,251,060	29,215	92,928	602,156	3,554	111,760
$500,000 under $1,000,000	3,403	2,448,568	2,426,808	47,788	140,613	1,203,437	3,299	297,630	3,097	2,215,571	2,198,741	44,036	150,197	1,076,972	2,994	260,473
$1,000,000 or more	4,723	27,122,848	26,740,414	608,142	2,172,430	16,368,810	4,637	4,626,634	4,422	26,120,537	25,754,153	588,670	2,238,614	15,773,227	4,344	4,441,141
Receipts not reported	249	340	-	2	[1]144	15,403	(2)	(2)	(2)	(2)	-	-	(2)	(2)	-	-
Machinery, Except Electric																
Total	20,726	46,113,775	44,476,219	1,401,208	5,333,685	34,276,688	17,234	10,125,947	16,206	44,627,433	43,022,888	1,358,021	5,450,067	33,097,043	13,964	9,711,058
Under $10,000	901	4,478	3,625	357	[1]2,033	12,824	372	1,242	379	2,373	1,637	199	466	6,445	(2)	(2)
$10,000 under $25,000	920	17,142	16,156	1,224	[1]3,072	24,618	562	5,765	396	7,562	6,848	413	1,109	8,381	229	885
$25,000 under $50,000	1,364	53,546	51,136	2,588	[1]2,003	56,198	944	10,485	778	30,547	28,832	1,267	3,351	24,854	495	2,944
$50,000 under $100,000	2,505	186,618	182,288	7,053	5,470	130,113	1,827	20,679	1,870	140,979	137,290	5,391	11,665	93,096	1,396	11,780
$100,000 under $200,000	3,441	502,991	496,576	15,436	26,057	287,527	2,962	47,442	2,570	375,309	370,188	10,875	33,153	209,542	2,194	30,782
$200,000 under $500,000	4,449	1,472,034	1,450,608	41,765	92,931	764,265	4,022	144,476	4,022	1,326,102	1,309,480	36,804	106,881	652,418	3,611	111,598
$500,000 under $1,000,000	2,840	2,085,122	2,058,896	45,932	138,205	1,137,012	2,735	260,883	2,585	1,884,489	1,862,147	40,805	155,016	987,423	2,479	214,772
$1,000,000 or more	3,874	41,791,400	40,216,934	1,286,803	5,084,934	31,841,431	3,736	9,627,143	3,579	40,859,654	39,306,466	1,262,267	5,138,108	31,114,834	3,470	9,338,186
Receipts not reported	434	444	-	50	[1]6,804	22,700	(2)	(2)	(2)	(2)	-	-	(2)	(2)	-	-
Electrical Machinery, Equipment, and Supplies																
Total	8,868	40,438,699	39,843,831	908,367	3,265,084	26,367,779	7,566	8,056,590	5,632	38,356,510	37,802,358	861,869	3,432,020	24,778,061	5,184	7,522,385
Under $10,000	738	3,538	2,027	306	[1]7,098	14,701	354	3,203	189	1,501	352	-	458	828	(2)	(2)
$10,000 under $25,000	541	9,032	8,823	488	[1]4,921	13,542	413	3,718	(2)	(2)	(2)	-	(2)	(2)	(2)	(2)
$25,000 under $50,000	721	24,775	24,480	447	[1]3,555	22,438	546	7,023	281	10,092	9,977	173	768	6,930	(2)	(2)
$50,000 under $100,000	891	67,255	65,475	1,399	[1]189	45,738	771	14,582	475	35,590	34,608	656	3,929	24,980	407	6,586
$100,000 under $200,000	1,108	164,095	160,699	3,834	[1]1,004	121,102	994	35,231	713	108,849	106,133	2,263	7,796	70,967	625	22,653
$200,000 under $500,000	1,138	381,768	377,697	6,193	12,955	219,649	1,113	75,428	977	324,723	320,947	5,276	22,050	171,344	952	53,909
$500,000 under $1,000,000	1,105	807,890	800,216	14,651	33,288	386,366	1,078	129,328	914	673,120	666,363	11,463	45,791	311,688	912	103,142
$1,000,000 or more	2,285	38,977,176	38,404,414	880,986	3,235,570	25,531,755	2,229	7,787,084	1,959	37,199,042	36,663,045	842,013	3,349,128	24,186,717	1,908	7,333,925
Receipts not reported	340	3,170	-	63	38	12,488	(2)	(2)	(2)	(2)	-	(2)	(2)	(2)	(2)	(2)
Transportation Equipment																
Total	4,948	74,811,237	73,709,769	1,708,712	6,805,379	53,955,122	4,410	12,566,855	3,349	73,057,825	71,979,486	1,673,432	6,936,462	52,583,348	3,214	12,217,970
Under $10,000	355	1,361	1,279	390	[1]3,891	4,711	229	1,395	-	-	-	-	-	-	-	-
$10,000 under $25,000	177	3,228	2,455	178	[1]1,049	3,335	(2)	(2)	231	7,592	7,308	240	485	5,810	230	2,515
$25,000 under $50,000	232	8,919	8,604	337	[1]84	19,750	229	2,482								
$50,000 under $100,000	431	33,782	33,123	859	[1]16,660	33,213	370	10,321	264	21,113	20,866	488	2,567	18,097	228	3,219
$100,000 under $200,000	553	81,067	80,314	3,024	[1]315	60,621	479	11,382	316	46,971	46,656	1,761	3,525	33,081	316	5,327
$200,000 under $500,000	978	333,477	323,290	6,754	14,071	183,535	902	46,981	737	261,276	251,735	4,797	21,206	132,651	687	31,189
$500,000 under $1,000,000	577	448,234	442,486	8,214	16,081	198,721	557	60,839	437	335,453	331,266	6,186	21,053	147,988	416	43,369
$1,000,000 or more	1,497	73,900,926	72,818,218	1,688,678	6,797,899	53,442,538	1,469	12,432,745	1,366	72,385,420	71,321,655	1,659,960	6,887,626	52,245,721	1,339	12,132,351
Receipts not reported	(2)	(2)	-	(2)	(2)	(2)	(2)	(2)	-	-	-	-	-	-	-	-
Other Manufacturing																
Total	14,477	18,450,316	18,075,715	507,176	1,984,599	13,277,007	12,412	3,578,271	9,960	17,308,623	16,954,798	482,000	2,095,702	12,405,793	8,945	3,325,146
Under $10,000	994	2,794	2,570	220	[1]3,305	8,089	688	1,717	118	348	305	38	12	669	(2)	(2)
$10,000 under $25,000	835	13,957	13,738	317	[1]1,453	12,533	654	4,650	375	6,218	6,125	78	733	4,138	296	763
$25,000 under $50,000	1,074	40,631	39,388	1,008	664	32,514	759	7,670	672	25,409	24,318	678	4,294	20,990	433	3,145
$50,000 under $100,000	2,137	160,628	157,837	4,293	3,385	96,384	1,861	22,598	1,503	112,799	111,540	3,280	7,525	63,289	1,253	13,138
$100,000 under $200,000	2,181	326,913	323,037	6,411	10,992	176,014	1,992	40,537	1,696	255,529	252,018	4,625	15,308	134,212	1,570	29,494
$200,000 under $500,000	3,023	955,726	944,557	15,881	22,597	493,175	2,910	143,643	2,463	783,925	774,403	11,584	39,301	377,719	2,375	104,144
$500,000 under $1,000,000	1,510	1,090,870	1,076,282	14,476	47,099	600,777	1,406	165,409	1,291	933,706	921,182	12,412	59,728	482,015	1,190	131,839
$1,000,000 or more	1,992	15,858,721	15,518,306	464,506	1,905,513	11,849,096	1,919	3,190,825	1,810	15,190,640	14,864,907	449,293	1,968,801	11,320,265	1,737	3,042,442
Receipts not reported	733	76	-	64	[1]893	8,425	(2)	(2)	(2)	(2)	-	(2)	-	(2)	-	-

Footnotes at end of table.

Table 5.4—NUMBER OF RETURNS, TOTAL RECEIPTS, BUSINESS RECEIPTS, DEPRECIATION, NET INCOME, TOTAL ASSETS, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

Industry and size of business receipts	Returns with and without net income								Returns with net income							
	Number of returns	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Total assets (Thousand dollars)	Inventory, end-of-year: Number of returns	Inventory, end-of-year: Amount (Thousand dollars)	Number of returns	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net income (Thousand dollars)	Total assets (Thousand dollars)	Inventory, end-of-year: Number of returns	Inventory, end-of-year: Amount (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
TRANSPORTATION, COMMUNICATION, ELECTRIC, GAS, AND SANITARY SERVICES																
Total	59,925	97,097,754	94,205,011	9,475,211	11,619,764	204,061,020	14,207	4,242,869	39,245	90,563,695	87,935,896	8,977,156	11,990,041	195,209,108	9,685	4,059,044
Under $10,000	8,031	47,067	35,109	9,764	[1]13,007	326,904	953	2,621	3,333	24,971	17,392	3,741	4,877	179,055	285	1,136
$10,000 under $25,000	7,660	138,636	126,417	17,142	4,435	362,765	1,202	3,236	4,523	83,940	75,175	9,354	16,717	197,978	647	1,555
$25,000 under $50,000	7,360	293,951	271,045	27,056	8,611	453,128	1,388	3,582	4,627	188,289	170,895	15,772	28,120	299,971	828	1,340
$50,000 under $100,000	8,541	645,651	610,179	64,063	25,867	928,613	1,821	15,980	5,761	440,427	416,493	41,026	49,533	577,560	1,058	5,107
$100,000 under $200,000	9,025	1,325,947	1,285,860	113,935	57,771	1,543,054	2,068	23,462	6,816	1,013,933	983,549	82,763	97,229	1,195,835	1,478	17,115
$200,000 under $500,000	9,214	2,962,529	2,881,162	207,372	143,563	2,735,056	2,991	57,462	7,299	2,333,068	2,266,542	158,934	187,759	2,079,613	2,283	43,035
$500,000 under $1,000,000	3,670	2,555,969	2,500,976	145,508	114,476	1,981,220	1,373	43,789	2,966	2,078,390	2,033,706	118,268	139,444	1,619,908	1,050	29,080
$1,000,000 or more	4,351	89,104,953	86,494,263	8,886,046	11,291,235	195,250,110	2,313	4,092,029	3,689	84,389,474	81,972,144	8,546,229	11,463,188	188,973,698	1,965	3,960,014
Receipts not reported	2,077	23,051	-	4,325	[1]13,187	480,170	97	708	240	11,203	-	1,069	3,174	85,490	95	662
Transportation																
Total	46,402	44,854,426	42,840,271	3,645,296	2,443,438	65,945,576	9,587	1,164,397	30,385	38,808,423	37,031,834	3,209,887	2,736,949	58,711,212	6,042	1,000,049
Under $10,000	5,538	37,570	26,702	7,352	[1]6,888	226,846	425	1,552	2,437	21,123	13,954	3,246	3,988	148,187	87	1,062
$10,000 under $25,000	6,338	113,389	105,552	13,681	2,991	261,853	832	1,578	3,722	66,653	61,549	7,422	12,475	137,441	408	716
$25,000 under $50,000	5,709	224,559	210,014	17,727	2,597	258,550	852	2,346	3,455	137,156	127,201	9,672	15,961	165,818	426	570
$50,000 under $100,000	6,521	495,657	464,774	44,383	21,932	592,703	1,174	12,494	4,331	332,772	311,496	28,501	38,224	355,057	493	2,442
$100,000 under $200,000	6,711	988,964	962,280	77,990	33,477	868,934	1,160	10,291	4,917	737,150	718,384	54,515	63,804	637,374	691	5,660
$200,000 under $500,000	7,570	2,435,922	2,368,830	153,327	102,337	1,662,277	2,214	41,060	5,869	1,877,440	1,822,213	114,024	134,990	1,264,807	1,597	28,555
$500,000 under $1,000,000	3,187	2,217,676	2,168,331	104,835	79,327	1,289,507	1,071	30,274	2,539	1,779,262	1,739,113	83,315	97,022	1,014,556	776	16,510
$1,000,000 or more	3,495	38,321,108	36,533,788	3,221,902	2,217,579	60,436,447	1,766	1,064,095	2,932	33,846,766	32,237,924	2,908,149	2,368,000	54,902,502	1,474	943,873
Receipts not reported	1,333	19,581	-	4,099	[1]9,914	348,459	94	707	186	10,101	-	1,043	2,485	85,470	(2)	(2)
Railroad transportation, terminals, and related services																
Total	447	13,217,970	12,210,538	1,384,510	706,699	36,331,954	250	608,549	312	11,590,947	10,715,854	1,296,930	780,833	32,984,021	177	550,448
Under $10,000	59	9,161	427	161	476	157,963	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
$10,000 under $25,000	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	-	(2)	(2)	-	-
$25,000 under $50,000							(2)	(2)	(2)	(2)	(2)		(2)	(2)	-	-
$50,000 under $100,000	85	14,835	8,636	1,966	1,137	116,859	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
$100,000 under $200,000															(2)	(2)
$200,000 under $500,000	49	18,635	17,021	1,706	746	73,461	(2)	(2)	31	11,153	9,713	1,253	1,615	45,864	(2)	(2)
$500,000 under $1,000,000	32	26,525	23,956	1,257	2,962	44,652	27	1,839	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
$1,000,000 or more	152	13,137,230	12,159,349	1,376,805	700,322	35,658,265	112	603,394	123	11,537,481	10,677,505	1,293,874	772,352	32,730,315	90	546,724
Receipts not reported	42	10,384	-	2,430	845	275,113	(2)	(2)	(2)	(2)	-	-	(2)	(2)	(2)	(2)
Motor freight transportation and warehousing, terminals, and related services																
Total	24,642	14,324,137	14,091,004	746,650	515,729	7,470,965	5,239	166,041	16,539	11,802,515	11,612,962	604,136	602,350	6,151,770	3,352	129,031
Under $10,000	1,556	7,401	6,100	1,326	[1]3,404	27,505	(2)	-	515	2,663	2,036	271	790	7,143	(2)	(2)
$10,000 under $25,000	2,336	41,470	39,263	4,169	1,797	54,170	432	511	1,396	24,730	23,208	1,767	3,941	38,008	(2)	(2)
$25,000 under $50,000	2,967	117,087	110,995	9,491	2,220	115,251	369	598	1,710	68,267	63,490	4,568	8,337	77,307	214	274
$50,000 under $100,000	3,917	300,111	280,623	25,929	9,742	262,163	661	9,086	2,595	202,944	187,232	16,768	18,506	163,722	267	517
$100,000 under $200,000	4,301	638,513	620,337	46,250	26,664	473,725	642	6,852	3,085	469,732	456,983	33,176	36,869	377,795	332	3,846
$200,000 under $500,000	4,716	1,534,060	1,497,020	97,514	67,364	906,724	1,216	19,569	3,670	1,181,211	1,151,813	73,624	81,975	720,692	875	15,634
$500,000 under $1,000,000	2,219	1,549,498	1,516,010	71,258	59,254	786,011	735	12,192	1,791	1,248,260	1,221,729	56,112	68,923	637,041	528	6,552
$1,000,000 or more	2,067	10,132,989	10,020,656	490,299	353,066	4,827,059	1,068	117,172	1,701	8,601,924	8,506,471	417,716	382,371	4,119,717	847	101,821
Receipts not reported	563	3,008	-	414	[1]974	18,357	(2)	(2)	(2)	(2)	-	(2)	(2)	(2)	(2)	(2)
Other transportation																
Total	21,313	17,312,319	16,538,729	1,514,136	1,221,010	22,142,657	4,098	389,807	13,534	15,414,961	14,703,018	1,308,821	1,353,766	19,575,421	2,513	320,570
Under $10,000	3,936	22,327	20,437	5,865	[1]3,948	102,975	352	145	1,917	13,089	11,903	2,864	2,657	61,517	(2)	(2)
$10,000 under $25,000	3,988	70,600	66,027	9,512	1,182	146,085	399	702	2,313	41,675	38,093	5,655	8,522	97,235	206	390
$25,000 under $50,000	2,713	106,272	97,870	8,051	166	137,658	481	1,746	1,719	67,811	62,661	4,929	7,319	87,176	213	296
$50,000 under $100,000	2,547	185,139	179,867	16,998	11,544	228,089	485	2,985	1,706	126,743	121,929	11,629	18,449	172,908	223	1,875
$100,000 under $200,000	2,383	346,023	337,591	31,230	6,322	380,801	514	3,389	1,804	263,164	257,202	20,847	26,437	246,562	356	1,788
$200,000 under $500,000	2,806	883,227	854,789	54,107	34,227	682,092	971	21,067	2,169	685,076	660,687	39,147	51,400	498,251	700	12,565
$500,000 under $1,000,000	937	641,653	628,365	32,320	17,111	458,844	308	16,243	721	507,850	496,595	26,282	25,057	341,474	222	8,320
$1,000,000 or more	1,276	15,050,889	14,353,783	1,354,798	1,164,191	19,951,123	586	343,529	1,109	13,707,361	13,053,948	1,196,559	1,213,277	18,052,470	537	295,328
Receipts not reported	729	6,189	-	1,255	[1]9,785	54,989	(2)	(2)	(2)	(2)	-	(2)	(2)	(2)	(2)	(2)

Footnotes at end of table.

Table 5.4—NUMBER OF RETURNS, TOTAL RECEIPTS, BUSINESS RECEIPTS, DEPRECIATION, NET INCOME, TOTAL ASSETS, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

Industry and size of business receipts	Returns with and without net income								Returns with net income							
	Number of returns	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Total assets (Thousand dollars)	Inventory, end-of-year		Number of returns	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net income (Thousand dollars)	Total assets (Thousand dollars)	Inventory, end-of-year	
							Number of returns	Amount (Thousand dollars)							Number of returns	Amount (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
TRANSPORTATION, COMMUNICATION, ELECTRIC, GAS, AND SANITARY SERVICES—Con.																
Communication Services																
Total	7,046	23,824,946	23,342,586	2,398,131	4,583,359	51,423,476	2,511	1,400,314	4,799	23,580,995	23,115,628	2,363,732	4,640,256	50,630,654	2,106	1,394,176
Under $10,000	565	2,419	2,104	900	[1]4,477	36,095	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]
$10,000 under $25,000	494	8,084	7,433	1,426	[1]1,166	21,212	189	987	277	4,932	4,702	979	497	11,315	[2]	[2]
$25,000 under $50,000	998	43,164	37,285	6,348	3,021	110,650	356	651	703	31,904	26,202	3,996	8,101	70,351	302	349
$50,000 under $100,000	1,342	97,954	95,212	12,044	3,819	200,864	470	2,011	1,009	76,157	74,102	8,792	8,361	144,762	415	1,745
$100,000 under $200,000	1,453	207,361	198,208	23,987	14,194	447,057	607	9,694	1,174	168,869	160,050	18,177	22,046	380,539	577	9,253
$200,000 under $500,000	922	293,253	286,396	33,636	27,543	614,485	391	7,752	821	257,664	252,513	27,879	34,166	529,180	333	7,375
$500,000 under $1,000,000	317	220,060	217,398	29,276	24,168	449,104	177	8,646	288	198,283	196,135	25,348	30,515	394,821	172	8,376
$1,000,000 or more	417	22,951,994	22,498,550	2,290,429	4,518,936	49,513,997	173	1,370,399	367	22,842,026	22,401,469	2,278,486	4,536,080	49,096,374	161	1,366,803
Receipts not reported	538	657	-	85	[1]2,679	30,012	-	-	[2]	[2]	-	-	[2]	-	-	-
Electric, Gas, and Sanitary Services																
Total	6,477	28,418,382	28,022,154	3,431,784	4,592,967	86,691,968	2,109	1,678,158	4,061	28,174,277	27,788,434	3,403,537	4,612,836	85,867,242	1,537	1,664,819
Under $10,000	1,928	7,078	6,303	1,512	[1]1,642	63,963	379	895	758	3,223	2,983	420	644	27,556	[2]	[2]
$10,000 under $25,000	828	17,163	13,432	2,035	2,610	79,700	181	671	524	12,355	8,924	953	3,745	49,222	[2]	[2]
$25,000 under $50,000	653	26,228	23,746	2,981	2,993	83,928	180	585	468	19,229	17,492	2,104	4,058	63,802	[2]	[2]
$50,000 under $100,000	678	52,040	50,193	7,636	116	135,046	177	1,475	422	31,498	30,895	3,733	2,948	77,741	150	920
$100,000 under $200,000	861	129,622	125,372	11,958	10,100	227,063	302	3,477	726	107,914	105,115	10,071	11,379	177,922	210	2,202
$200,000 under $500,000	721	233,354	225,936	20,409	13,683	458,294	386	8,650	609	197,964	191,816	17,031	18,603	285,626	353	7,105
$500,000 under $1,000,000	166	118,233	115,247	11,397	10,981	242,609	126	4,869	140	100,845	98,458	9,605	11,907	210,531	103	4,194
$1,000,000 or more	439	27,831,851	27,461,925	3,373,715	4,554,720	85,299,666	374	1,657,535	390	27,700,682	27,332,751	3,359,594	4,559,108	84,974,822	330	1,649,338
Receipts not reported	205	2,813	-	141	[1]594	101,699	[2]	[2]	[2]	[2]	-	[2]	[2]	[2]	[2]	[2]
WHOLESALE AND RETAIL TRADE																
Total	453,174	389,155,391	381,613,152	3,235,453	8,240,466	135,943,102	382,014	43,300,235	306,945	339,491,100	332,908,134	2,699,558	9,702,287	115,990,092	270,123	37,312,390
Under $10,000	19,396	98,875	75,389	4,182	[1]27,775	288,039	8,801	46,490	6,488	43,982	28,323	687	12,073	97,857	2,464	8,992
$10,000 under $25,000	20,932	402,803	363,364	11,733	[1]25,246	492,436	12,646	88,794	8,233	172,844	145,413	3,678	23,878	206,295	4,847	30,625
$25,000 under $50,000	38,544	1,501,019	1,431,059	34,540	[1]44,133	1,014,021	28,796	242,725	17,643	701,326	658,916	14,430	54,501	507,862	12,385	93,669
$50,000 under $100,000	64,178	4,884,294	4,717,341	94,075	27,474	2,675,370	54,200	758,858	37,591	2,930,035	2,801,027	49,796	168,544	1,628,172	31,409	441,070
$100,000 under $200,000	83,607	12,360,725	12,084,827	182,723	239,185	5,711,245	74,110	1,837,192	57,531	8,595,614	8,382,300	121,413	413,669	4,019,397	50,809	1,258,548
$200,000 under $500,000	100,957	32,865,058	32,232,288	403,174	819,883	13,687,194	93,895	4,570,603	80,456	26,355,727	25,837,444	316,263	1,038,582	10,963,666	75,128	3,607,917
$500,000 under $1,000,000	52,536	37,769,228	37,076,757	353,123	781,158	13,707,201	49,574	4,713,186	44,020	31,733,251	31,144,995	290,669	973,503	11,490,136	41,677	3,925,040
$1,000,000 or more	61,970	299,240,036	293,632,127	2,149,695	6,465,692	97,969,953	58,801	31,022,581	53,950	268,926,218	263,909,716	1,901,735	6,998,555	86,872,394	51,328	27,946,347
Receipts not reported	11,076	33,353	-	2,208	4,228	397,643	1,191	19,806	1,054	32,103	-	887	18,982	204,313	[2]	[2]
Wholesale Trade																
Total	151,177	184,921,354	182,166,272	1,085,795	3,794,051	61,447,412	113,368	18,212,233	109,850	164,223,223	161,836,528	910,661	4,365,047	52,164,237	86,791	16,073,172
Under $10,000	9,100	48,065	33,276	1,756	[1]9,257	149,193	3,673	14,848	3,465	25,604	15,355	397	7,319	59,395	1,166	4,782
$10,000 under $25,000	6,881	138,039	118,179	4,075	1,175	222,399	3,218	23,642	3,488	75,509	59,877	1,743	14,839	115,957	1,466	7,357
$25,000 under $50,000	10,397	412,305	380,727	9,043	[1]4,608	362,736	5,426	51,925	5,800	234,441	213,621	5,242	26,924	227,530	2,746	20,251
$50,000 under $100,000	14,079	1,102,968	1,029,274	18,082	36,255	745,804	8,998	144,766	9,307	752,942	686,994	12,617	66,493	530,728	5,545	85,146
$100,000 under $200,000	19,982	3,004,982	2,915,177	39,140	92,819	1,547,919	14,939	349,223	14,432	2,181,507	2,107,405	27,322	142,070	1,130,538	10,396	237,636
$200,000 under $500,000	30,868	10,386,813	10,181,111	109,960	258,081	4,354,299	26,332	1,282,416	24,516	8,328,860	8,159,116	86,814	337,152	3,529,317	20,899	1,013,678
$500,000 under $1,000,000	22,297	16,138,597	15,896,058	135,520	357,689	5,969,258	20,092	1,776,226	19,085	13,870,747	13,661,215	113,284	433,867	5,082,526	17,315	1,494,688
$1,000,000 or more	32,860	153,667,490	151,612,470	767,018	3,055,761	47,844,815	30,284	14,559,115	29,446	138,731,972	136,932,945	662,540	3,324,220	41,336,787	27,233	13,209,572
Receipts not reported	4,725	22,095	-	1,201	6,136	250,989	407	10,072	318	21,641	-	702	12,163	151,459	[2]	[2]
Groceries and related products																
Total	17,013	35,996,032	35,578,902	168,020	356,875	6,472,180	12,265	1,722,283	11,954	31,433,233	31,069,977	136,221	422,339	5,590,987	8,992	1,461,799
Under $10,000	591	2,675	1,914	391	[1]1,648	14,296	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]
$10,000 under $25,000	584	10,839	10,135	436	2,330	15,523	295	1,003	361	6,865	6,485	73	4,055	9,803	[2]	[2]
$25,000 under $50,000	746	27,481	26,427	875	[1]1,404	22,122	162	441	348	13,347	12,895	579	595	15,701	[2]	[2]
$50,000 under $100,000	1,084	83,839	78,740	1,813	4,010	46,608	612	4,806	671	53,045	48,999	1,265	5,684	31,932	354	1,349
$100,000 under $200,000	2,019	309,075	304,331	3,517	4,844	120,075	1,290	10,326	1,285	190,888	187,664	2,314	7,713	90,452	733	6,499
$200,000 under $500,000	3,219	1,069,528	1,058,103	11,117	8,488	294,095	2,310	53,142	2,065	705,339	697,033	8,214	21,729	229,569	1,469	40,126
$500,000 under $1,000,000	2,811	2,088,035	2,067,594	15,468	29,869	444,515	2,327	94,088	2,263	1,704,458	1,685,234	12,826	37,539	375,583	1,867	73,201
$1,000,000 or more	5,517	32,397,909	32,031,658	134,228	306,351	5,500,170	5,094	1,557,177	4,684	28,751,641	28,431,131	110,800	340,065	4,824,283	4,315	1,340,158
Receipts not reported	443	6,651	-	175	4,035	14,776	-	-	[2]	[2]	-	[2]	[2]	[2]	-	-

Footnotes at end of table.

Table 5.4—NUMBER OF RETURNS, TOTAL RECEIPTS, BUSINESS RECEIPTS, DEPRECIATION, NET INCOME, TOTAL ASSETS, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

Industry and size of business receipts	Returns with and without net income								Returns with net income							
	Number of returns	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Total assets (Thousand dollars)	Inventory, end-of-year		Number of returns	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net income (Thousand dollars)	Total assets (Thousand dollars)	Inventory, end-of-year	
							Number of returns	Amount (Thousand dollars)							Number of returns	Amount (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
WHOLESALE AND RETAIL TRADE—Continued																
Farm products--raw materials																
Total	6,728	15,941,298	15,687,331	100,664	116,004	4,326,651	5,057	1,312,568	4,691	13,218,290	13,008,513	74,296	158,402	3,543,130	3,684	1,144,639
Under $10,000	192	3,015	1,958	362	464	17,143	(2)	(2)	(2)	-	-	-	-	-	-	-
$10,000 under $25,000							(2)	(2)								
$25,000 under $50,000	319	12,122	11,254	395	242	18,795	(2)	(2)	268	9,138	7,612	425	1,134	22,417	(2)	(2)
$50,000 under $100,000	360	30,702	27,328	942	365	49,195	(2)	(2)	225	19,223	17,102	758	1,620	29,519	(2)	(2)
$100,000 under $200,000	540	77,687	76,135	1,143	1,174	53,157	322	6,438	234	34,181	32,809	691	2,677	25,349	(2)	(2)
$200,000 under $500,000	1,089	381,597	370,717	6,285	322	202,026	869	46,547	705	243,129	235,726	2,943	6,758	143,284	574	35,849
$500,000 under $1,000,000	1,344	976,493	959,862	12,429	10,708	345,057	1,225	85,044	1,007	735,181	723,620	7,086	15,200	241,568	902	60,897
$1,000,000 or more	2,709	14,458,898	14,240,077	79,108	102,804	3,634,228	2,399	1,170,051	2,202	12,176,680	11,991,644	62,393	130,836	3,078,209	1,989	1,044,540
Receipts not reported	(2)	(2)	-	-	(2)	(2)	(2)	(2)	(2)	(2)	-	-	(2)	(2)	-	-
Electrical goods																
Total	8,332	9,901,772	9,769,946	37,117	325,237	3,345,673	6,396	1,265,621	6,496	9,380,379	9,256,276	33,309	357,290	3,112,588	5,208	1,172,912
Under $10,000	495	3,529	2,049	61	1,648	6,604	252	2,580	257	2,624	1,281	36	250	4,539	(2)	(2)
$10,000 under $25,000	129	2,649	2,025	52	244	762	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
$25,000 under $50,000	680	25,988	25,464	334	2,440	14,153	377	4,330	301	11,084	10,888	151	1,568	5,503	(2)	(2)
$50,000 under $100,000	1,054	80,333	74,616	1,292	370	51,465	622	14,527	720	54,415	49,242	1,037	2,932	28,871	393	7,294
$100,000 under $200,000	1,036	159,599	148,169	1,730	8,378	65,420	653	16,276	852	132,414	121,331	1,203	10,301	54,859	494	12,695
$200,000 under $500,000	2,017	674,222	655,245	6,228	22,882	283,936	1,816	104,537	1,755	591,702	574,109	5,364	29,773	246,760	1,578	86,786
$500,000 under $1,000,000	1,032	722,135	713,699	5,016	14,955	301,177	977	108,208	917	640,902	632,984	4,647	19,965	247,165	873	83,713
$1,000,000 or more	1,713	8,233,317	8,148,679	22,404	283,388	2,619,834	1,622	1,014,827	1,618	7,945,441	7,865,265	20,820	292,142	2,524,516	1,542	979,634
Receipts not reported	(2)	-	-	-	(2)	(2)	(2)	(2)	-	-	-	-	-	-	-	-
Machinery, equipment, and supplies																
Total	21,897	18,062,208	17,624,408	144,456	587,853	7,636,840	17,175	2,613,928	16,136	16,231,716	15,847,034	115,117	654,002	6,538,579	13,657	2,333,907
Under $10,000	1,377	9,089	5,087	210	2,023	15,020	696	3,019	449	4,693	1,950	26	2,991	8,233	(2)	(2)
$10,000 under $25,000	1,219	26,590	22,297	616	1,470	27,129	720	5,147	559	13,839	10,272	163	1,774	12,796	427	1,569
$25,000 under $50,000	1,707	70,411	62,969	1,730	1,581	57,252	951	9,311	901	35,932	33,389	1,015	3,451	31,685	456	3,154
$50,000 under $100,000	1,810	152,431	131,714	3,011	10,235	95,519	1,369	17,358	1,168	107,736	88,426	2,419	13,547	70,277	898	11,503
$100,000 under $200,000	3,003	447,034	422,000	6,363	16,444	223,537	2,246	60,943	2,262	341,650	318,801	4,964	24,923	172,182	1,619	43,253
$200,000 under $500,000	5,010	1,692,097	1,647,670	15,358	62,328	680,335	4,461	202,385	4,289	1,448,434	1,410,137	13,201	71,369	581,661	3,878	169,494
$500,000 under $1,000,000	3,005	2,166,654	2,127,349	16,372	54,663	853,270	2,758	272,405	2,596	1,881,191	1,847,427	13,728	69,227	720,948	2,452	238,518
$1,000,000 or more	4,084	13,496,722	13,205,322	100,498	444,112	5,659,420	3,924	2,042,449	3,901	12,397,148	12,136,632	79,601	465,962	4,933,345	3,745	1,865,658
Receipts not reported	682	1,180	-	298	99	25,358	(2)	(2)	(2)	(2)	-	-	(2)	(2)	(2)	(2)
Other wholesale trade																
Total	97,207	105,020,044	103,505,685	635,538	2,408,082	39,666,068	72,475	11,297,833	70,573	93,959,605	92,654,728	551,718	2,773,014	33,378,953	55,250	9,959,915
Under $10,000	6,561	32,617	24,121	1,094	17,981	113,121	2,525	7,949	2,549	17,262	11,588	285	3,515	43,090	821	2,803
$10,000 under $25,000	4,833	95,101	81,869	2,609	11,396	161,994	2,137	17,193	2,414	50,855	40,762	1,219	8,084	81,375	874	5,395
$25,000 under $50,000	6,944	276,303	254,613	5,709	575	250,414	3,874	36,784	4,060	167,093	150,019	3,309	20,743	163,832	1,999	14,356
$50,000 under $100,000	9,772	755,663	716,876	11,024	22,015	503,017	6,267	105,968	6,523	518,523	483,225	7,138	42,710	370,129	3,825	63,608
$100,000 under $200,000	13,384	2,011,587	1,964,542	26,387	61,979	1,085,730	10,428	255,240	9,799	1,482,374	1,446,800	18,150	96,456	787,696	7,455	174,339
$200,000 under $500,000	19,533	6,569,369	6,449,376	70,972	164,061	2,893,907	16,875	875,805	15,703	5,340,256	5,242,111	57,092	207,523	2,328,043	13,400	681,423
$500,000 under $1,000,000	14,104	10,185,280	10,027,554	86,235	247,494	4,025,239	12,805	1,216,481	12,303	8,909,015	8,771,950	74,997	291,936	3,497,262	11,220	1,038,359
$1,000,000 or more	18,837	85,080,644	83,986,734	430,780	1,919,106	30,431,163	17,245	8,774,611	17,041	77,461,062	76,508,273	388,926	2,095,215	25,976,434	15,642	7,979,582
Receipts not reported	3,245	13,480	-	728	2,229	201,483	319	7,802	186	13,165	-	602	6,832	131,092	(2)	(2)
Retail Trade																
Total	298,432	202,568,961	197,824,082	2,133,015	4,410,477	73,611,420	266,743	24,832,596	195,547	173,725,518	169,568,160	1,773,851	5,290,129	63,017,781	182,109	21,009,989
Under $10,000	9,810	48,992	40,472	2,375	16,962	132,089	4,945	28,781	2,844	17,503	12,218	265	4,580	36,844	1,195	4,152
$10,000 under $25,000	13,775	259,787	240,403	7,512	24,569	264,267	9,278	64,512	4,740	97,257	85,459	1,934	9,032	90,238	3,378	23,267
$25,000 under $50,000	27,820	1,075,820	1,038,206	25,273	38,183	640,658	23,168	187,506	11,731	462,624	441,095	9,112	26,743	275,312	9,578	71,289
$50,000 under $100,000	49,745	3,753,674	3,663,008	75,586	19,067	1,912,927	44,976	611,640	28,114	2,162,218	2,101,656	36,908	100,456	1,083,817	25,747	354,551
$100,000 under $200,000	63,313	9,310,042	9,124,779	142,634	144,916	4,131,338	58,964	1,482,167	42,907	6,386,119	6,247,303	93,352	269,020	2,865,382	40,274	1,018,157
$200,000 under $500,000	69,605	22,297,967	21,875,217	290,791	557,544	9,243,328	67,106	3,260,483	55,531	17,872,881	17,528,073	227,378	696,038	7,358,007	53,846	2,570,372
$500,000 under $1,000,000	29,951	21,434,099	20,988,440	215,819	419,761	7,660,184	29,220	2,908,831	24,662	17,680,231	17,305,567	175,677	535,625	6,336,266	24,113	2,406,066
$1,000,000 or more	28,917	144,377,544	140,853,557	1,372,149	3,377,788	49,488,102	28,342	16,280,751	24,317	129,036,344	125,846,789	1,229,040	3,641,913	44,919,061	23,925	14,562,015
Receipts not reported	5,506	11,036	-	876	1,751	138,527	745	7,925	712	10,341	-	185	6,722	52,854	(2)	(2)

Footnotes at end of table.

Table 5.4—NUMBER OF RETURNS, TOTAL RECEIPTS, BUSINESS RECEIPTS, DEPRECIATION, NET INCOME, TOTAL ASSETS, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

Industry and size of business receipts	Returns with and without net income								Returns with net income							
	Number of returns	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Total assets (Thousand dollars)	Inventory, end-of-year		Number of returns	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net income (Thousand dollars)	Total assets (Thousand dollars)	Inventory, end-of-year	
							Number of returns	Amount (Thousand dollars)							Number of returns	Amount (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
WHOLESALE AND RETAIL TRADE—Continued																
Building materials, hardware, and farm equipment																
Total	29,426	12,343,585	12,074,596	126,857	249,554	6,078,756	27,025	2,410,084	20,271	10,156,507	9,937,716	97,476	350,037	4,870,201	19,345	1,983,401
Under $10,000	887	4,757	3,474	114	[1]1,219	15,655	375	5,219	301	2,319	1,363	50	726	4,671	(2)	(2)
$10,000 under $25,000	738	14,074	13,054	485	[1]1,591	13,217	471	4,027	290	5,374	4,723	120	482	5,619	216	1,538
$25,000 under $50,000	2,249	89,591	86,204	2,060	[1]4,707	58,849	1,803	26,072	965	38,480	36,625	508	3,244	22,658	771	9,942
$50,000 under $100,000	4,049	308,728	300,350	4,991	[1]6,128	191,105	3,766	79,105	2,201	174,764	169,281	2,261	7,885	99,850	2,096	42,532
$100,000 under $200,000	6,596	997,781	978,601	12,619	9,890	574,683	6,225	240,625	4,606	698,290	683,861	8,081	24,911	387,336	4,364	170,105
$200,000 under $500,000	8,045	2,650,263	2,595,713	29,201	51,314	1,430,007	7,928	569,165	6,234	2,095,696	2,050,705	22,567	72,230	1,146,440	6,179	454,278
$500,000 under $1,000,000	4,098	2,937,631	2,873,664	26,352	63,103	1,391,637	4,044	582,101	3,597	2,583,603	2,528,021	21,976	77,288	1,207,885	3,568	518,562
$1,000,000 or more	2,360	5,340,600	5,223,536	51,032	139,119	2,399,760	2,338	903,549	2,028	4,557,905	4,463,137	41,913	163,271	1,995,013	2,011	786,153
Receipts not reported	406	160	-	3	[1]227	3,843	(2)	(2)	(2)	(2)	-	-	-	(2)	-	-
General merchandise stores																
Total	18,584	41,879,664	39,947,618	555,037	1,711,306	23,690,221	16,472	6,426,819	12,827	39,159,959	37,336,091	517,634	1,802,210	22,346,867	11,799	5,966,502
Under $10,000	1,231	4,890	4,427	493	[1]2,099	12,884	720	2,473	355	2,235	1,944	25	678	4,992	(2)	(2)
$10,000 under $25,000	806	15,054	14,118	669	[1]1,362	15,277	627	7,098	333	6,409	5,650	110	596	7,840	308	4,464
$25,000 under $50,000	1,274	51,802	50,337	1,161	[1]3,051	27,444	1,010	12,241	570	23,775	22,689	188	2,522	11,696	432	4,507
$50,000 under $100,000	2,610	191,378	180,698	4,433	[1]2,158	116,586	2,313	43,996	1,521	113,000	107,321	2,175	5,058	68,153	1,369	24,518
$100,000 under $200,000	3,460	526,958	517,795	8,085	13,437	253,621	3,270	119,597	2,467	377,013	369,942	6,350	18,908	183,554	2,316	79,144
$200,000 under $500,000	4,538	1,467,028	1,432,602	25,014	45,955	686,666	4,233	271,824	3,735	1,206,255	1,184,724	17,753	58,204	521,010	3,533	215,913
$500,000 under $1,000,000	1,837	1,348,953	1,319,978	18,694	30,123	581,111	1,809	231,242	1,624	1,188,821	1,164,085	16,792	42,855	489,295	1,596	192,642
$1,000,000 or more	2,424	38,271,458	36,427,663	496,339	1,631,914	21,991,126	2,360	5,737,859	2,142	36,240,360	34,479,736	474,092	1,672,921	21,056,551	2,093	5,445,197
Receipts not reported	408	2,143	-	149	[1]1,453	5,506	(2)	(2)	(2)	(2)	-	(2)	(2)	(2)	(2)	(2)
Food stores																
Total	22,154	47,224,079	46,875,272	464,272	681,907	8,817,040	19,462	2,838,953	13,667	41,892,383	41,602,649	405,259	784,925	7,645,282	12,529	2,501,808
Under $10,000	507	3,901	2,931	89	[1]1,031	4,592	(2)	(2)	(2)	(2)	(2)	-	(2)	(2)	(2)	(2)
$10,000 under $25,000	556	10,401	10,157	209	[1]1,262	11,042	311	997	254	4,592	4,449	131	280	2,375	(2)	(2)
$25,000 under $50,000	1,423	54,356	53,091	1,447	[1]2,398	23,029	950	2,837	471	16,682	16,401	524	1,196	12,298	281	947
$50,000 under $100,000	2,452	182,493	180,947	2,828	[1]3,497	45,729	2,072	8,144	1,026	78,373	77,857	950	1,751	18,124	846	3,753
$100,000 under $200,000	3,749	536,438	533,828	7,163	803	116,586	3,343	27,554	2,141	309,740	307,904	4,148	7,674	72,254	1,913	14,961
$200,000 under $500,000	4,976	1,623,070	1,609,586	15,732	7,493	458,838	4,803	136,284	3,160	1,055,638	1,044,964	10,125	18,718	202,339	3,081	56,833
$500,000 under $1,000,000	3,344	2,367,411	2,339,523	24,789	23,432	434,695	3,166	124,133	2,571	1,858,376	1,833,910	18,926	35,564	332,968	2,430	91,778
$1,000,000 or more	4,777	42,445,536	42,145,209	411,616	658,842	7,709,777	4,660	2,537,690	3,851	38,566,973	38,316,434	370,455	718,982	7,002,524	3,797	2,333,011
Receipts not reported	369	473	-	399	[1]475	12,752	-	-	(2)	(2)	-	-	(2)	(2)	-	-
Automotive dealers and gasoline service stations																
Total	48,567	50,070,281	49,283,234	276,631	405,236	12,632,087	45,144	6,005,915	31,777	39,849,307	39,233,923	210,892	598,268	9,809,078	30,586	4,607,900
Under $10,000	1,195	5,261	4,003	329	[1]2,898	14,095	475	1,865	318	1,751	1,173	22	465	3,064	(2)	(2)
$10,000 under $25,000	1,107	21,588	19,415	706	[1]4,583	53,284	815	11,607	269	5,596	4,816	109	330	3,784	(2)	(2)
$25,000 under $50,000	1,879	75,033	70,524	1,844	[1]5,948	65,841	1,613	21,242	569	22,851	20,984	526	1,588	23,866	482	5,395
$50,000 under $100,000	4,113	318,199	310,299	5,421	[1]4,454	167,487	3,740	58,603	1,888	148,038	143,623	2,329	6,145	79,454	1,770	23,112
$100,000 under $200,000	7,178	1,057,266	1,030,378	13,569	649	437,863	6,591	156,579	3,965	595,828	575,675	8,784	21,820	263,896	3,688	83,338
$200,000 under $500,000	10,755	3,580,008	3,509,600	32,296	36,381	1,181,295	10,358	478,675	7,509	2,483,456	2,435,623	22,948	61,859	832,883	7,353	318,602
$500,000 under $1,000,000	8,200	6,108,726	6,003,834	37,574	42,513	1,702,854	8,106	829,916	6,144	4,595,051	4,511,681	29,262	79,973	1,278,234	6,118	609,762
$1,000,000 or more	13,427	38,902,112	38,335,181	184,754	344,308	8,965,897	13,246	4,443,092	10,962	31,994,685	31,540,348	146,911	424,510	7,297,975	10,853	3,565,065
Receipts not reported	713	2,088	-	138	[1]732	43,471	199	4,336	(2)	(2)	-	(2)	(2)	(2)	(2)	(2)
Apparel and accessory stores																
Total	33,041	11,909,835	11,557,244	103,503	382,447	5,317,910	30,548	2,172,802	23,978	10,650,784	10,338,889	89,511	443,741	4,669,115	23,297	1,879,446
Under $10,000	995	4,476	4,079	146	[1]1,729	16,859	565	6,626	204	983	945	17	112	3,812	(2)	(2)
$10,000 under $25,000	1,531	28,367	26,829	477	[1]2,901	27,211	963	12,634	634	13,416	12,327	143	1,068	18,785	521	8,124
$25,000 under $50,000	3,038	113,614	111,577	1,252	[1]7,115	78,157	2,703	41,583	1,043	38,857	38,125	435	1,113	26,374	990	14,160
$50,000 under $100,000	6,173	471,149	463,812	4,921	5,257	259,101	5,924	143,359	4,093	317,897	312,524	2,955	15,674	171,575	3,944	94,621
$100,000 under $200,000	8,102	1,191,767	1,169,921	11,091	33,004	583,578	7,861	292,071	6,434	954,001	936,260	8,518	43,485	464,767	6,269	222,797
$200,000 under $500,000	8,452	2,663,785	2,620,835	21,840	112,515	1,145,246	8,361	539,550	7,672	2,441,705	2,403,762	19,352	122,530	1,028,829	7,583	482,403
$500,000 under $1,000,000	3,041	2,087,841	2,040,324	16,627	80,190	858,252	2,989	358,467	2,754	1,881,644	1,842,645	14,997	86,225	773,008	2,740	329,891
$1,000,000 or more	1,202	5,347,645	5,119,867	47,149	162,314	2,333,631	1,158	778,138	1,120	5,001,115	4,792,301	43,094	172,541	2,172,526	1,075	725,714
Receipts not reported	507	1,191	-	-	912	15,875	(2)	(2)	(2)	(2)	-	-	(2)	(2)	-	-

Footnotes at end of table.

Table 5.4—NUMBER OF RETURNS, TOTAL RECEIPTS, BUSINESS RECEIPTS, DEPRECIATION, NET INCOME, TOTAL ASSETS, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

Industry and size of business receipts	Returns with and without net income								Returns with net income							
	Number of returns	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Total assets (Thousand dollars)	Inventory, end-of-year		Number of returns	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net income (Thousand dollars)	Total assets (Thousand dollars)	Inventory, end-of-year	
							Number of returns	Amount (Thousand dollars)							Number of returns	Amount (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
WHOLESALE AND RETAIL TRADE—Continued																
Furniture, home furnishings, and equipment stores																
Total	28,299	9,687,869	9,269,627	73,076	224,376	4,668,305	24,856	1,618,818	19,053	7,986,065	7,622,508	57,996	305,664	3,849,848	17,606	1,310,149
Under $10,000	713	2,847	2,182	141	[1]1,061	6,255	348	2,361	313	1,072	800	50	50	2,346	(2)	(2)
$10,000 under $25,000	1,572	28,220	26,372	602	[1]2,904	23,544	932	8,556	472	9,903	8,842	130	856	8,193	283	2,056
$25,000 under $50,000	2,358	93,994	89,825	1,410	[1]3,035	47,401	1,921	14,912	1,024	43,871	41,061	713	1,700	18,014	816	5,674
$50,000 under $100,000	4,279	342,292	329,009	4,507	[1]927	197,260	3,925	75,768	2,495	208,031	197,011	2,486	10,828	125,143	2,280	46,388
$100,000 under $200,000	6,560	959,873	931,833	8,939	13,361	448,169	6,062	170,782	4,442	654,184	636,603	6,072	28,090	315,105	4,219	115,327
$200,000 under $500,000	7,798	2,521,889	2,446,584	23,390	70,612	1,211,667	7,422	440,051	6,460	2,085,969	2,017,144	19,559	82,282	1,021,756	6,184	356,156
$500,000 under $1,000,000	2,699	1,953,546	1,867,812	13,258	50,318	913,724	2,599	336,482	2,408	1,741,897	1,665,960	11,643	61,065	806,371	2,309	296,013
$1,000,000 or more	1,636	3,785,108	3,576,010	20,829	98,237	1,807,785	1,596	569,756	1,428	3,241,113	3,055,087	17,343	120,793	1,551,603	1,388	488,092
Receipts not reported	685	100	-	-	[1]225	12,500	(2)	(2)	(2)	(2)	-	-	-	(2)	-	-
Eating and drinking places																
Total	51,333	9,851,680	9,629,432	275,756	224,206	4,033,935	43,066	245,770	28,410	7,387,090	7,205,588	191,007	345,430	2,861,080	24,823	174,858
Under $10,000	1,890	11,434	9,114	618	[1]1,442	32,390	921	1,349	478	4,031	2,428	49	1,536	10,782	(2)	(2)
$10,000 under $25,000	3,876	75,272	69,500	2,807	[1]6,265	63,495	2,643	2,955	1,070	23,274	19,785	665	2,608	18,329	741	856
$25,000 under $50,000	9,372	357,154	345,887	11,635	[1]7,851	185,070	7,957	11,095	4,011	156,455	150,619	4,079	7,112	75,339	3,305	4,035
$50,000 under $100,000	13,632	1,005,523	985,708	31,563	[1]3,535	440,837	11,995	26,921	7,241	541,714	529,061	14,391	23,687	217,762	6,451	13,986
$100,000 under $200,000	9,785	1,414,536	1,384,780	41,519	19,344	539,681	8,455	28,290	6,144	903,691	880,497	24,379	43,738	337,471	5,327	17,022
$200,000 under $500,000	8,693	2,723,688	2,684,455	75,585	78,048	976,162	8,130	49,837	6,913	2,179,943	2,146,869	59,530	99,372	784,478	6,501	37,213
$500,000 under $1,000,000	2,186	1,484,519	1,456,391	38,227	51,360	555,002	2,122	31,162	1,706	1,169,460	1,145,136	28,676	58,430	415,952	1,642	23,726
$1,000,000 or more	805	2,776,410	2,693,597	73,663	94,107	1,213,123	779	93,934	701	2,405,578	2,331,193	59,203	107,069	995,367	675	77,862
Receipts not reported	1,094	3,144	-	139	440	28,175	(2)	(2)	144	2,944	-	35	1,878	5,600	-	-
Other retail trade																
Total	67,028	19,601,968	19,187,059	257,883	531,445	8,373,166	60,170	3,113,435	45,564	16,643,423	16,290,796	204,076	659,854	6,966,310	42,124	2,585,925
Under $10,000	2,394	11,426	10,262	445	[1]5,483	29,359	1,383	7,574	720	3,463	2,835	52	583	6,131	266	675
$10,000 under $25,000	3,589	66,811	60,958	1,557	[1]3,701	57,197	2,516	16,638	1,418	28,693	24,867	526	2,812	25,313	1,014	3,930
$25,000 under $50,000	6,227	240,276	230,761	4,464	[1]4,078	154,867	5,212	57,524	3,078	121,653	114,591	2,139	8,268	85,067	2,501	26,629
$50,000 under $100,000	12,438	933,912	912,185	16,922	6,375	494,822	11,241	175,744	7,650	580,401	564,978	9,361	29,428	303,756	6,989	105,641
$100,000 under $200,000	17,883	2,625,423	2,577,643	39,649	54,428	1,177,157	17,157	446,669	12,708	1,893,372	1,856,561	27,020	80,394	840,999	12,177	315,463
$200,000 under $500,000	16,349	5,068,236	4,975,842	67,733	155,226	2,153,447	15,870	775,097	13,847	4,324,219	4,244,282	55,544	180,843	1,820,272	13,433	648,974
$500,000 under $1,000,000	4,546	3,145,472	3,086,914	40,298	78,722	1,222,909	4,383	415,328	3,858	2,661,379	2,614,129	33,405	94,225	1,032,553	3,711	343,692
$1,000,000 or more	2,286	7,508,675	7,332,494	86,767	248,947	3,067,003	2,206	1,216,733	2,086	7,028,615	6,868,553	76,029	261,826	2,847,502	2,032	1,140,921
Receipts not reported	1,325	1,737	-	48	1,009	16,405	(2)	(2)	(2)	(2)	-	-	(2)	(2)	-	-
Wholesale and Retail Trade Not Allocable																
Total	3,565	1,665,076	1,622,798	16,643	35,938	884,270	1,903	255,406	1,548	1,542,359	1,503,446	15,046	47,111	808,074	1,223	229,229
Under $10,000	486	1,818	1,641	51	[1]1,556	6,757	183	2,861	179	875	750	25	174	1,618	(2)	(2)
$10,000 under $25,000	276	4,977	4,782	146	[1]1,852	5,770	(2)	(2)							(2)	(2)
$25,000 under $50,000	327	12,894	12,126	224	[1]1,342	10,627	202	3,294	117	4,339	4,277	77	841	5,120	(2)	(2)
$50,000 under $100,000	354	27,652	25,059	407	286	16,639	226	2,452	169	14,875	12,377	271	1,595	13,627	(2)	(2)
$100,000 under $200,000	312	45,701	44,871	949	1,450	31,988	207	5,802	192	27,988	27,592	739	2,579	23,477	140	2,755
$200,000 under $500,000	485	180,278	175,960	2,423	4,258	89,567	458	27,704	409	153,986	150,255	2,071	5,392	76,342	382	23,867
$500,000 under $1,000,000	288	196,532	192,259	1,784	3,708	77,759	263	28,129	273	182,273	178,213	1,708	4,011	71,344	248	24,286
$1,000,000 or more	193	1,195,002	1,166,100	10,528	32,143	637,036	176	182,715	186	1,157,902	1,129,982	10,155	32,422	616,546	169	174,760
Receipts not reported	846	222	-	131	[1]1,157	8,127	(2)	(2)	(2)	(2)	-	-	(2)	-	-	-
FINANCE, INSURANCE, AND REAL ESTATE																
Total	402,740	119,814,911	66,013,937	3,054,653	11,002,481	1,007,716,563	3,155	293,114	248,658	107,471,146	59,547,743	2,190,089	12,762,894	891,522,509	1,738	162,101
Under $10,000	135,199	522,198	129,924	81,594	[1]204,364	8,045,972	380	2,580	66,222	287,481	53,720	30,935	97,498	2,969,983	153	1,514
$10,000 under $25,000	79,699	1,294,434	466,157	185,982	113,273	9,176,188	501	6,456	53,926	881,855	256,678	113,141	262,650	5,682,344	158	2,847
$25,000 under $50,000	59,395	2,114,096	915,839	259,402	284,725	12,144,268	492	14,469	43,224	1,544,568	580,648	175,629	419,873	8,359,106	208	7,063
$50,000 under $100,000	45,722	3,199,367	1,589,529	319,775	406,968	18,038,043	636	13,646	35,050	2,450,706	1,131,947	217,578	550,331	13,296,323	480	7,312
$100,000 under $200,000	28,213	3,914,798	1,927,648	328,923	437,592	26,865,865	411	14,214	22,823	3,166,450	1,457,660	223,486	603,374	21,721,787	289	5,958
$200,000 under $500,000	18,470	5,735,648	2,488,151	357,352	567,741	55,670,955	359	31,300	14,848	4,599,041	1,801,531	228,076	744,343	46,646,484	209	9,942
$500,000 under $1,000,000	6,867	4,772,945	1,648,357	220,269	441,210	55,717,271	185	20,332	5,702	3,967,550	1,202,973	158,471	555,335	49,173,127	119	12,582
$1,000,000 or more	8,221	98,261,425	56,848,332	1,300,351	9,003,560	820,355,352	192	190,117	6,868	90,573,495	53,062,586	1,042,773	9,529,490	743,673,355	125	114,883
Receipts not reported	20,961	-	-	1,005	[1]48,224	1,702,649	-	-	-	-	-	-	-	-	-	-

Footnotes at end of table.

Table 5.4.—NUMBER OF RETURNS, TOTAL RECEIPTS, BUSINESS RECEIPTS, DEPRECIATION, NET INCOME, TOTAL ASSETS, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

Industry and size of business receipts	Returns with and without net income								Returns with net income							
	Number of returns	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Total assets (Thousand dollars)	Inventory, end-of-year		Number of returns	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net income (Thousand dollars)	Total assets (Thousand dollars)	Inventory, end-of-year	
							Number of returns	Amount (Thousand dollars)							Number of returns	Amount (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
FINANCE, INSURANCE, AND REAL ESTATE—Continued																
Finance																
Total	105,593	43,903,525	7,300,978	764,751	7,026,876	717,890,599	283	106,457	70,000	39,162,798	6,470,943	666,690	7,658,559	639,069,520	188	52,331
Under $10,000	42,161	105,870	12,022	4,721	[1]102,109	2,888,444	(2)	(2)	22,164	68,830	5,187	788	36,011	1,235,698	(2)	(2)
$10,000 under $25,000	10,124	163,451	36,065	4,076	13,678	2,026,306	(2)	(2)	7,022	112,731	19,192	1,901	52,432	1,280,305	(2)	(2)
$25,000 under $50,000	8,902	324,661	97,694	7,000	39,836	2,980,639	(2)	(2)	6,479	238,800	63,627	4,048	81,656	2,127,426	(2)	(2)
$50,000 under $100,000	11,072	791,027	259,061	12,328	123,997	7,273,215	94	2,884	8,856	637,385	202,094	9,565	166,663	5,904,963	77	1,013
$100,000 under $200,000	9,887	1,386,055	335,198	26,543	260,285	16,323,957	(2)	(2)	8,841	1,238,763	291,035	18,749	293,018	14,700,349	(2)	(2)
$200,000 under $500,000	8,829	2,818,257	507,335	57,764	383,039	44,290,239	27	4,481	7,881	2,512,357	436,963	50,210	434,792	39,981,056	(2)	(2)
$500,000 under $1,000,000	4,269	3,011,613	397,228	61,330	351,924	49,478,985	12	418	3,884	2,735,572	343,905	55,813	382,566	45,334,322	(2)	(2)
$1,000,000 or more	5,356	35,302,591	5,656,375	590,806	5,964,018	592,091,544	54	94,901	4,879	31,618,360	5,108,940	525,616	6,211,421	528,505,401	40	49,714
Receipts not reported	4,997	-	-	183	[1]7,792	537,270	-	-	-	-	-	-	-	-	-	-
Banks and trust companies																
Total	15,505	23,230,994	2,935,032	526,041	2,064,362	470,297,044	(2)	(2)	13,954	20,709,693	2,637,419	482,374	2,208,923	421,014,216	(2)	(2)
Under $10,000	493	2,032	1,298	8	[1]532	57,521	-	-	230	1,080	637	-	332	11,494	-	-
$10,000 under $25,000	601	10,058	6,768	321	[1]120	113,533	-	-	327	5,899	4,340	233	691	52,219	-	-
$25,000 under $50,000	780	29,463	13,946	561	1,448	417,287	-	-	598	23,196	9,414	393	3,769	335,478	-	-
$50,000 under $100,000	1,565	119,032	19,653	2,352	20,947	2,349,909	-	-	1,450	110,161	17,289	2,099	22,142	2,197,056	-	-
$100,000 under $200,000	3,029	449,124	41,905	11,647	71,127	9,313,447	-	-	2,889	428,572	38,839	10,798	74,496	8,880,305	-	-
$200,000 under $500,000	4,427	1,420,723	135,539	39,109	177,898	28,991,898	(2)	(2)	4,175	1,340,716	126,213	36,217	193,184	27,357,065	-	-
$500,000 under $1,000,000	2,144	1,505,723	156,978	39,398	163,591	29,853,131	(2)	(2)	2,024	1,420,057	147,119	36,852	172,167	28,221,256	(2)	(2)
$1,000,000 or more	2,464	19,694,839	2,558,945	432,645	1,630,045	399,196,270	(2)	(2)	2,262	17,380,012	2,293,568	395,782	1,742,142	353,959,343	(2)	(2)
Receipts not reported	(2)	-	-	-	(2)	(2)	-	-	-	-	-	-	-	-	-	-
Credit agencies other than banks																
Total	54,539	13,542,578	3,407,264	170,603	872,286	182,954,915	248	48,306	35,420	11,736,274	3,011,792	131,509	1,217,146	157,708,387	166	7,848
Under $10,000	22,179	55,164	8,071	2,283	[1]62,256	1,508,147	(2)	(2)	11,095	35,063	3,534	285	17,944	632,781	(2)	(2)
$10,000 under $25,000	5,702	93,024	25,406	2,474	[1]4,868	1,045,455	(2)	(2)	3,695	59,182	13,050	944	24,221	611,238	(2)	(2)
$25,000 under $50,000	5,338	197,212	69,810	4,868	5,883	1,577,159	(2)	(2)	3,634	136,392	44,347	2,438	37,536	1,047,177	(2)	(2)
$50,000 under $100,000	7,737	551,807	223,488	7,400	72,428	3,677,111	92	2,728	5,999	431,362	173,302	5,406	98,397	2,720,249	(2)	(2)
$100,000 under $200,000	5,382	734,795	263,343	10,559	117,759	5,416,031	(2)	(2)	4,674	636,552	229,553	5,468	137,633	4,490,183	(2)	(2)
$200,000 under $500,000	3,374	1,072,103	298,608	12,820	96,640	12,529,631	23	919	2,815	893,802	252,928	9,831	116,409	10,254,250	(2)	(2)
$500,000 under $1,000,000	1,691	1,194,416	184,114	14,917	69,728	17,310,652	(2)	(2)	1,488	1,050,436	153,842	13,087	82,494	15,232,675	(2)	(2)
$1,000,000 or more	2,237	9,644,057	2,334,424	115,282	578,862	139,834,154	34	41,135	2,022	8,493,485	2,141,236	94,050	702,512	122,719,834	24	5,652
Receipts not reported	900	-	-	-	[1]1,890	56,575	-	-	-	-	-	-	-	-	-	-
Security and commodity brokers, dealers, exchanges, and services																
Total	4,406	2,008,070	629,404	16,127	291,528	9,527,226	(2)	(2)	2,746	1,790,166	523,128	13,755	329,976	8,634,153	(2)	(2)
Under $10,000	1,171	3,609	936	51	[1]1,299	25,169	-	-	556	2,147	407	13	1,059	10,969	-	-
$10,000 under $25,000	466	7,363	1,970	121	[1]1,981	51,334	-	-	279	4,387	1,496	86	859	30,061	-	-
$25,000 under $50,000	593	22,063	9,051	307	1,054	59,639	(2)	(2)	449	16,202	6,598	238	2,758	43,399	-	-
$50,000 under $100,000	561	39,255	12,263	505	[1]904	151,114	-	-	374	26,765	8,406	337	5,259	94,674	-	-
$100,000 under $200,000	560	74,408	20,073	598	3,252	181,066	-	-	464	60,590	16,627	408	8,944	113,218	-	-
$200,000 under $500,000	386	123,939	54,473	1,287	14,827	387,328	(2)	(2)	327	102,159	41,372	1,103	18,664	292,383	-	-
$500,000 under $1,000,000	172	128,179	44,365	1,488	6,406	313,414	-	-	133	98,706	37,290	858	13,837	216,225	-	-
$1,000,000 or more	203	1,609,254	486,273	11,758	270,619	8,353,860	(2)	(2)	164	1,479,210	410,932	10,712	278,596	7,833,224	(2)	(2)
Receipts not reported	294	-	-	12	[1]446	4,302	-	-	-	-	-	-	-	-	-	-
Holding and other investment companies																
Total	31,143	5,121,883	329,278	51,980	3,798,700	55,111,414	(2)	(2)	17,880	4,926,669	298,604	39,052	3,902,514	51,712,764	(2)	(2)
Under $10,000	18,318	45,065	1,717	2,379	[1]38,022	1,297,607	-	-	10,282	30,540	609	490	16,676	580,454	-	-
$10,000 under $25,000	3,355	53,006	1,921	1,160	20,647	815,984	-	-	2,722	43,263	306	638	26,661	586,787	-	-
$25,000 under $50,000	2,191	75,923	4,887	1,264	31,451	926,554	(2)	(2)	1,799	63,010	3,268	979	37,593	701,372	-	-
$50,000 under $100,000	1,209	80,933	3,657	2,071	31,526	1,095,081	(2)	(2)	1,033	69,097	3,097	1,723	40,865	892,984	(2)	(2)
$100,000 under $200,000	915	127,728	9,877	3,739	68,147	1,413,413	(2)	(2)	814	113,049	6,016	2,075	71,945	1,216,643	-	-
$200,000 under $500,000	642	201,492	18,715	4,548	93,674	2,381,382	(2)	(2)	565	175,680	16,450	3,059	106,535	2,077,358	-	-
$500,000 under $1,000,000	262	183,295	11,771	5,527	112,199	2,001,788	(2)	(2)	239	166,373	5,654	5,016	114,068	1,664,166	(2)	(2)
$1,000,000 or more	452	4,354,441	276,733	31,121	3,484,492	44,707,260	(2)	(2)	430	4,265,653	263,204	25,072	3,488,171	43,993,000	(2)	(2)
Receipts not reported	3,801	-	-	171	[1]5,414	472,345	-	-	-	-	-	-	-	-	-	-

Footnotes at end of table.

Table 5.4—NUMBER OF RETURNS, TOTAL RECEIPTS, BUSINESS RECEIPTS, DEPRECIATION, NET INCOME, TOTAL ASSETS, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

Industry and size of business receipts	Returns with and without net income								Returns with net income							
	Number of returns	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Total assets (Thousand dollars)	Inventory, end-of-year		Number of returns	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net income (Thousand dollars)	Total assets (Thousand dollars)	Inventory, end-of-year	
							Number of returns	Amount (Thousand dollars)							Number of returns	Amount (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
FINANCE, INSURANCE, AND REAL ESTATE—Continued																
Insurance																
Total	32,365	62,203,828	51,923,106	348,039	2,971,093	216,607,160	(2)	(2)	22,725	58,630,237	48,706,135	326,770	3,221,990	208,713,959	(2)	(2)
Under $10,000	6,511	27,469	24,816	211	253	109,246	-	-	3,836	16,232	14,592	72	6,097	68,009	-	-
$10,000 under $25,000	5,037	84,460	79,012	1,172	6,117	226,140	-	-	3,092	52,540	48,562	476	13,338	163,838	-	-
$25,000 under $50,000	5,983	213,691	202,352	4,668	18,398	382,528	(2)	(2)	4,276	155,299	146,242	3,393	24,814	286,868	(2)	(2)
$50,000 under $100,000	5,992	420,898	399,833	7,536	38,485	664,454	(2)	(2)	4,774	336,757	318,959	6,157	46,936	543,625	(2)	(2)
$100,000 under $200,000	3,472	476,715	452,504	7,692	37,668	717,604	(2)	(2)	3,005	414,249	394,963	7,052	46,418	567,495	(2)	(2)
$200,000 under $500,000	2,310	721,137	682,768	7,353	23,758	1,072,702	(2)	(2)	1,801	561,861	536,632	6,185	47,075	761,260	-	-
$500,000 under $1,000,000	896	613,993	560,048	5,159	16,106	1,038,047	(2)	(2)	651	445,560	407,819	4,035	44,250	678,801	(2)	(2)
$1,000,000 or more	1,807	59,645,465	49,521,773	314,248	2,830,598	212,389,440	(2)	(2)	1,290	56,647,739	46,838,366	299,400	2,993,062	205,644,063	(2)	(2)
Receipts not reported	357	-	-	-	[1]290	6,999	-	-	-	-	-	-	-	-	-	-
Insurance carriers																
Total	5,174	59,527,958	49,360,980	309,144	2,731,895	213,370,705	(2)	(2)	3,140	56,320,049	46,497,185	293,202	2,953,540	205,944,255	(2)	(2)
Under $10,000	781	3,130	1,861	7	[1]1,321	47,545	-	-	456	1,736	943	2	891	33,200	-	-
$10,000 under $25,000	429	7,530	4,647	46	229	90,115	-	-	261	4,380	2,243	42	1,928	65,840	-	-
$25,000 under $50,000	455	15,447	12,082	364	260	95,569	-	-	240	7,934	5,465	179	2,349	63,947	-	-
$50,000 under $100,000	464	34,470	29,430	426	1,122	124,876	-	-	279	20,588	17,577	223	4,985	76,377	-	-
$100,000 under $200,000	365	51,741	43,194	534	[1]2,645	188,443	-	-	212	30,075	25,721	410	4,198	92,300	-	-
$200,000 under $500,000	612	200,810	172,962	1,752	[1]5,354	572,276	-	-	346	109,707	93,915	999	14,443	308,857	-	-
$500,000 under $1,000,000	445	319,534	282,610	2,194	[1]5,111	746,995	(2)	(2)	264	188,129	166,416	1,342	21,059	425,828	(2)	(2)
$1,000,000 or more	1,569	58,895,296	48,814,194	303,821	2,744,952	211,498,974	(2)	(2)	1,083	55,957,500	46,184,905	290,005	2,903,687	204,877,906	(2)	(2)
Receipts not reported	(2)	-	-	-	(2)	(2)	-	-	-	-	-	-	-	-	-	-
Insurance agents, brokers, and service																
Total	27,191	2,675,870	2,562,126	38,895	239,198	3,236,455	(2)	(2)	19,585	2,310,188	2,208,950	33,568	268,450	2,769,704	(2)	(2)
Under $10,000	5,729	24,339	22,955	204	1,574	61,701	-	-	3,380	14,496	13,649	70	5,206	34,809	-	-
$10,000 under $25,000	4,608	76,930	74,365	1,126	5,888	136,025	-	-	2,832	48,160	46,319	434	11,410	97,998	-	-
$25,000 under $50,000	5,528	198,244	190,270	4,304	18,138	286,959	(2)	(2)	4,036	147,365	140,777	3,214	22,465	222,921	(2)	(2)
$50,000 under $100,000	5,529	386,428	370,403	7,110	37,363	539,578	(2)	(2)	4,495	316,169	301,382	5,934	41,951	467,248	(2)	(2)
$100,000 under $200,000	3,107	424,974	409,310	7,158	40,313	529,161	(2)	(2)	2,793	384,174	369,242	6,642	42,220	475,195	(2)	(2)
$200,000 under $500,000	1,698	520,327	509,806	5,601	29,112	500,426	(2)	(2)	1,455	452,154	442,717	5,186	32,632	452,403	-	-
$500,000 under $1,000,000	451	294,459	277,438	2,965	21,217	291,052	(2)	(2)	387	257,431	241,403	2,693	23,191	252,973	(2)	(2)
$1,000,000 or more	239	750,169	707,579	10,427	85,646	890,466	(2)	(2)	207	690,239	653,461	9,395	89,375	766,157	(2)	(2)
Receipts not reported	302	-	-	-	[1]53	1,087	-	-	-	-	-	-	-	-	-	-
Real Estate																
Total	264,782	13,707,558	6,789,853	1,941,863	1,004,512	73,218,804	2,762	157,379	155,933	9,678,111	4,370,665	1,196,629	1,882,345	43,739,030	1,446	83,928
Under $10,000	86,527	388,859	93,086	76,662	[1]102,508	5,048,282	327	2,182	40,223	202,419	33,941	30,075	55,390	1,666,276	(2)	(2)
$10,000 under $25,000	64,538	1,046,523	351,080	180,734	93,478	6,923,742	497	6,336	43,812	716,584	188,924	110,764	196,880	4,238,201	156	2,818
$25,000 under $50,000	44,510	1,575,744	615,793	247,734	226,491	8,781,101	449	13,121	32,468	1,150,469	370,779	168,188	313,403	5,944,812	183	6,827
$50,000 under $100,000	28,658	1,987,442	930,635	299,911	244,486	10,100,374	515	10,753	21,420	1,476,564	610,894	201,856	336,732	6,847,735	377	6,290
$100,000 under $200,000	14,855	2,052,028	1,139,946	294,688	139,639	9,824,304	379	12,307	10,978	1,513,438	771,662	197,685	263,938	6,453,943	261	5,849
$200,000 under $500,000	7,332	2,196,254	1,298,048	292,235	160,944	10,308,014	330	26,806	5,166	1,524,823	827,936	171,681	262,476	5,904,168	189	9,213
$500,000 under $1,000,000	1,702	1,147,339	691,081	153,780	73,180	5,200,239	142	19,339	1,167	786,418	451,249	98,623	128,519	3,160,004	80	11,672
$1,000,000 or more	1,058	3,313,369	1,670,184	395,297	208,944	15,874,368	124	66,535	699	2,307,396	1,115,280	217,757	325,007	9,523,891	76	39,911
Receipts not reported	15,607	-	-	822	[1]40,142	1,158,380	-	-	-	-	-	-	-	-	-	-
Real estate operators (except developers) and lessors of buildings																
Total	185,681	9,053,233	4,958,568	1,756,634	681,410	52,972,845	1,854	59,878	113,083	6,193,555	3,011,409	1,077,465	1,224,454	31,775,694	890	28,631
Under $10,000	60,764	288,835	71,058	69,007	[1]44,492	3,140,368	203	809	27,969	149,466	25,035	28,005	34,867	1,094,135	(2)	(2)
$10,000 under $25,000	50,054	810,363	277,753	167,665	84,452	5,288,593	391	2,290	34,688	564,879	150,956	103,947	145,734	3,308,660	(2)	(2)
$25,000 under $50,000	33,161	1,166,307	472,242	230,938	179,140	6,828,545	357	8,510	24,395	856,765	278,675	158,229	228,661	4,722,615	(2)	(2)
$50,000 under $100,000	20,233	1,396,868	664,630	278,340	182,124	7,910,351	271	1,739	15,000	1,027,231	418,921	186,526	243,349	5,361,430	(2)	(2)
$100,000 under $200,000	9,606	1,324,221	768,032	268,844	81,549	7,557,484	263	6,495	6,840	939,569	482,230	178,645	179,293	4,869,070	174	1,965
$200,000 under $500,000	4,570	1,374,219	901,275	260,223	67,231	7,771,637	203	14,389	2,984	882,177	525,112	148,704	142,208	4,232,119	120	1,844
$500,000 under $1,000,000	1,182	796,109	505,268	138,617	51,601	4,090,533	83	5,950	810	548,465	331,580	88,561	94,337	2,472,184	55	4,933
$1,000,000 or more	657	1,896,311	1,298,310	342,462	89,726	10,016,616	83	19,696	398	1,225,003	798,900	184,848	156,005	5,715,481	47	12,598
Receipts not reported	5,453	-	-	538	[1]9,921	368,718	-	-	-	-	-	-	-	-	-	-

Footnotes at end of table.

Table 5.4—NUMBER OF RETURNS, TOTAL RECEIPTS, BUSINESS RECEIPTS, DEPRECIATION, NET INCOME, TOTAL ASSETS, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

Industry and size of business receipts	Returns with and without net income								Returns with net income							
	Number of returns	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Total assets (Thousand dollars)	Inventory, end-of-year		Number of returns	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net income (Thousand dollars)	Total assets (Thousand dollars)	Inventory, end-of-year	
							Number of returns	Amount (Thousand dollars)							Number of returns	Amount (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
FINANCE, INSURANCE, AND REAL ESTATE—Continued																
Other real estate																
Total	79,101	4,654,325	1,831,285	185,229	323,102	20,245,959	908	97,501	42,850	3,484,556	1,359,256	119,164	657,891	11,963,336	556	55,297
Under $10,000	25,763	100,024	22,028	7,655	[1]58,016	1,907,914	[2]	[2]	12,254	52,953	8,906	2,070	20,523	572,141	[2]	[2]
$10,000 under $25,000	14,485	236,160	73,327	13,069	9,026	1,635,149	[2]	[2]	9,124	151,705	37,968	6,817	51,146	929,541	[2]	[2]
$25,000 under $50,000	11,348	409,437	143,551	16,796	47,351	1,952,556	92	4,611	8,073	293,704	92,104	9,959	84,742	1,222,197	[2]	[2]
$50,000 under $100,000	8,425	590,574	266,005	21,571	62,362	2,190,023	244	9,014	6,421	449,333	191,973	15,330	93,383	1,486,305	205	5,210
$100,000 under $200,000	5,249	727,807	371,914	25,844	58,090	2,266,820	115	5,812	4,138	573,869	289,432	19,040	84,645	1,584,873	[2]	[2]
$200,000 under $500,000	2,762	822,035	396,773	32,012	93,713	2,536,377	127	12,417	2,182	642,646	302,824	22,977	120,268	1,672,049	69	7,369
$500,000 under $1,000,000	520	351,230	185,813	15,163	21,579	1,109,706	59	13,389	358	237,953	119,669	10,062	34,182	687,820	25	6,739
$1,000,000 or more	400	1,417,058	371,874	52,835	119,218	5,857,752	40	46,839	301	1,082,393	316,380	32,909	169,002	3,808,410	28	27,313
Receipts not reported	10,154	-	-	284	[1]30,221	789,662	-	-	-	-	-	-	-	-	-	-
SERVICES																
Total	202,065	43,082,993	41,184,713	3,009,302	1,827,647	36,857,947	70,921	1,800,431	115,899	35,059,237	33,553,362	2,218,849	2,587,101	27,205,092	43,378	1,566,003
Under $10,000	28,475	149,798	110,767	22,977	[1]58,155	646,688	5,798	11,717	10,331	69,424	43,097	6,486	16,465	215,856	1,740	2,524
$10,000 under $25,000	29,183	550,822	487,051	64,075	[1]18,611	1,110,205	7,840	19,463	14,090	283,900	239,672	27,430	41,742	528,511	3,517	9,851
$25,000 under $50,000	31,299	1,217,401	1,124,362	103,812	[1]8,737	1,464,009	10,758	29,005	16,764	662,371	605,318	48,960	73,178	743,183	5,428	14,299
$50,000 under $100,000	34,675	2,583,888	2,487,216	186,944	77,725	2,412,786	13,869	62,512	22,674	1,702,215	1,632,413	119,276	172,100	1,505,534	8,923	31,955
$100,000 under $200,000	30,227	4,423,741	4,263,722	304,542	149,246	3,863,116	13,808	121,697	21,624	3,171,697	3,053,775	206,733	250,171	2,510,087	9,575	72,440
$200,000 under $500,000	22,669	7,151,943	6,928,550	425,889	277,850	5,512,669	11,494	[1]81,955	17,653	5,546,080	5,383,107	301,491	414,107	3,970,443	8,687	143,019
$500,000 under $1,000,000	7,648	5,434,355	5,240,590	303,758	211,755	3,826,656	4,214	128,545	6,281	4,460,447	4,304,341	226,135	258,395	2,848,520	3,440	111,054
$1,000,000 or more	4,664	21,399,610	20,542,455	1,514,764	1,199,296	17,102,936	2,419	1,233,191	3,943	19,031,900	18,291,639	1,226,919	1,325,749	14,484,560	1,993	1,180,784
Receipts not reported	13,235	171,435	-	82,541	[1]2,722	918,882	719	12,346	2,547	131,203	-	55,419	35,194	398,398	[2]	[2]
Hotels, Rooming Houses, Camps, and Other Lodging Places																
Total	17,180	4,484,928	4,073,432	362,030	94,538	6,816,714	5,945	70,727	8,541	3,215,818	2,896,321	241,167	230,317	4,374,099	3,134	52,822
Under $10,000	2,076	14,699	9,349	3,254	[1]3,940	125,226	384	96	544	7,103	2,706	904	893	23,081	[2]	[2]
$10,000 under $25,000	3,030	56,685	49,492	8,026	[1]4,786	211,643	576	676	1,328	27,103	21,905	2,639	5,699	69,026	240	253
$25,000 under $50,000	2,870	116,229	103,887	17,123	[1]8,354	299,188	986	1,200	1,395	53,852	51,170	6,935	6,086	123,134	496	685
$50,000 under $100,000	2,777	214,696	200,922	25,196	1,586	458,848	859	2,688	1,614	128,567	119,155	14,098	13,343	215,533	415	785
$100,000 under $200,000	2,460	383,183	343,365	41,673	7,192	678,894	933	2,769	1,522	238,984	210,493	21,728	21,365	360,029	536	1,431
$200,000 under $500,000	1,913	648,024	606,454	56,366	1,582	936,901	1,073	8,260	1,140	383,895	358,522	33,472	31,552	561,614	573	4,436
$500,000 under $1,000,000	777	596,234	542,447	47,428	16,696	762,271	665	7,925	570	440,304	398,049	31,792	29,788	475,242	484	5,454
$1,000,000 or more	461	2,444,795	2,217,516	159,415	89,953	3,251,637	419	47,085	287	1,927,048	1,734,321	126,451	120,373	2,498,597	251	39,737
Receipts not reported	818	10,383	-	3,549	[1]5,391	92,106	[2]	[2]	141	8,962	-	3,148	1,218	47,843	[2]	[2]
Personal Services																
Total	32,431	4,952,164	4,871,463	218,875	211,912	2,894,945	15,631	150,321	20,527	4,065,360	4,003,333	170,590	260,794	2,334,081	10,778	122,725
Under $10,000	1,945	12,089	10,335	1,063	[1]2,758	27,581	398	366	531	4,282	3,223	252	1,076	4,603	[2]	[2]
$10,000 under $25,000	5,199	94,282	89,498	8,354	317	94,805	1,720	1,972	2,504	47,976	45,145	3,740	5,212	45,900	805	1,144
$25,000 under $50,000	7,179	262,764	258,422	15,166	406	145,668	3,009	5,359	3,637	132,590	130,779	6,685	7,343	72,853	1,431	2,535
$50,000 under $100,000	7,021	507,319	500,583	29,968	13,553	294,807	3,767	11,030	4,775	350,299	344,849	18,087	23,877	211,155	2,789	7,211
$100,000 under $200,000	5,600	785,377	774,521	34,906	43,869	454,080	3,339	20,479	4,665	655,252	645,215	28,953	49,635	394,876	2,737	16,288
$200,000 under $500,000	3,370	1,042,123	1,029,073	42,463	45,378	617,970	2,222	23,075	2,875	877,571	866,604	34,851	53,065	510,596	1,908	18,283
$500,000 under $1,000,000	1,158	821,759	805,395	28,467	26,697	417,716	836	25,891	982	683,089	673,326	23,742	30,801	351,253	735	21,865
$1,000,000 or more	533	1,425,757	1,403,636	58,437	84,360	839,673	315	62,124	485	1,313,876	1,294,192	54,280	89,535	741,821	272	55,349
Receipts not reported	429	694	-	51	90	2,645	[2]	[2]	[2]	[2]	-	-	[2]	[2]	-	-
Business Services																
Total	57,182	15,285,760	14,751,669	706,576	779,036	11,090,480	11,906	398,157	34,612	13,290,102	12,828,842	547,223	974,432	8,886,722	7,260	349,986
Under $10,000	10,378	49,130	37,956	9,028	[1]20,310	210,950	1,501	2,967	4,294	23,774	18,132	3,224	7,416	88,138	458	806
$10,000 under $25,000	7,891	147,897	128,506	16,840	[1]97	370,848	1,531	5,979	4,455	89,368	73,005	9,390	13,130	230,090	712	1,072
$25,000 under $50,000	7,614	289,632	272,414	24,622	7,926	388,176	1,488	5,741	4,859	189,265	176,961	15,899	27,897	251,339	820	2,938
$50,000 under $100,000	8,452	652,717	622,095	46,110	40,730	592,213	1,567	5,868	5,790	451,037	425,042	36,369	61,997	457,226	961	3,845
$100,000 under $200,000	7,101	1,042,297	1,005,790	67,847	52,984	834,204	1,851	17,831	5,143	762,608	730,350	56,511	72,063	659,036	1,321	12,070
$200,000 under $500,000	5,960	1,848,979	1,790,238	101,114	73,053	1,378,555	1,849	33,423	4,692	1,460,859	1,411,488	74,263	113,048	1,038,941	1,366	22,763
$500,000 under $1,000,000	2,493	1,748,277	1,710,016	62,343	75,323	975,840	925	27,429	2,193	1,548,530	1,512,040	51,148	84,549	809,544	820	25,838
$1,000,000 or more	1,878	9,395,927	9,184,654	325,523	534,434	5,834,538	865	294,794	1,667	8,674,512	8,481,824	261,691	568,808	5,100,522	751	280,581
Receipts not reported	5,418	110,904	-	53,149	14,993	505,156	330	4,125	1,523	90,149	-	38,728	25,524	251,886	[2]	[2]

Footnotes at end of table.

Table 5.4—NUMBER OF RETURNS, TOTAL RECEIPTS, BUSINESS RECEIPTS, DEPRECIATION, NET INCOME, TOTAL ASSETS, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

Industry and size of business receipts	Returns with and without net income								Returns with net income							
	Number of returns	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Total assets (Thousand dollars)	Inventory, end-of-year		Number of returns	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net income (Thousand dollars)	Total assets (Thousand dollars)	Inventory, end-of-year	
							Number of returns	Amount (Thousand dollars)							Number of returns	Amount (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
SERVICES—Continued																
Automobile and Other Repair Services																
Total	32,241	4,955,462	4,759,829	740,559	164,738	4,507,932	17,517	261,166	19,499	3,861,439	3,715,925	540,044	240,703	3,352,488	11,541	209,109
Under $10,000	2,737	14,749	12,219	2,721	[1]3,699	53,992	717	1,052	926	6,197	4,363	991	1,621	21,328	181	125
$10,000 under $25,000	4,625	84,125	77,026	13,649	[1]2,058	117,730	1,761	3,283	2,254	42,224	38,445	6,753	5,497	66,897	847	1,576
$25,000 under $50,000	5,535	215,770	199,777	24,832	459	232,454	2,652	9,404	2,825	112,624	100,496	10,797	12,912	112,669	1,455	4,323
$50,000 under $100,000	6,702	488,249	474,930	39,918	7,437	341,570	4,290	26,167	4,271	310,284	300,722	27,012	22,802	225,975	2,676	13,505
$100,000 under $200,000	5,703	830,981	812,132	80,390	22,209	602,128	3,911	43,213	4,235	622,675	608,507	57,414	33,120	428,643	2,937	33,722
$200,000 under $500,000	4,065	1,308,971	1,277,525	131,016	58,126	900,194	3,008	77,363	3,291	1,058,616	1,035,059	96,321	70,811	704,051	2,482	66,239
$500,000 under $1,000,000	1,226	820,570	796,795	112,750	39,247	657,609	904	42,774	1,052	706,576	686,346	80,142	42,989	514,659	775	39,609
$1,000,000 or more	325	1,153,324	1,109,425	311,377	40,717	1,504,859	224	57,835	263	977,904	941,987	247,860	46,476	1,228,742	189	50,010
Receipts not reported	1,323	38,723	-	23,906	2,300	97,396	[2]	[2]	384	24,339	-	12,754	4,475	49,524	-	-
Amusement and Recreation Services																
Total	31,722	7,359,621	6,879,554	844,043	343,738	7,790,480	11,823	760,078	15,175	5,715,256	5,351,996	625,232	526,959	5,574,472	6,123	715,928
Under $10,000	5,205	29,612	21,792	5,817	[1]16,446	146,085	1,361	5,180	1,655	12,602	7,582	883	2,464	46,759	432	1,141
$10,000 under $25,000	5,251	108,466	89,279	13,801	[1]8,580	223,390	1,515	6,102	2,121	50,884	37,476	3,914	9,484	88,416	629	5,462
$25,000 under $50,000	4,519	177,944	161,549	16,657	[1]10,001	256,053	1,825	5,112	1,977	76,373	71,644	5,654	7,530	111,269	825	2,493
$50,000 under $100,000	4,852	366,284	344,861	34,690	4,936	424,332	2,152	8,636	3,040	229,266	216,526	17,487	23,544	218,206	1,338	3,500
$100,000 under $200,000	4,953	737,507	701,501	61,003	3,528	847,989	2,533	19,315	2,990	442,281	421,982	30,866	35,480	403,666	1,300	6,645
$200,000 under $500,000	3,005	925,168	874,490	56,984	33,777	848,210	1,603	15,188	2,135	653,511	620,902	36,276	58,976	562,929	1,044	12,081
$500,000 under $1,000,000	658	493,388	449,252	31,168	22,781	514,552	399	8,970	467	355,137	318,361	23,889	30,653	344,287	292	7,174
$1,000,000 or more	658	4,514,651	4,236,830	622,573	319,813	4,417,207	271	688,537	525	3,890,145	3,657,523	505,699	356,586	3,771,707	240	677,432
Receipts not reported	2,624	6,601	-	1,350	[1]6,070	112,662	[2]	[2]	[2]	[2]	-	[2]	[2]	[2]	[2]	[2]
Other Services																
Total	31,309	6,045,058	5,848,766	137,219	233,685	3,757,396	8,099	159,982	17,545	4,911,262	4,756,945	94,593	353,896	2,683,230	4,542	115,433
Under $10,000	6,134	29,519	19,116	1,094	[1]11,002	82,854	1,437	2,056	2,382	15,466	7,091	232	2,995	31,947	431	365
$10,000 under $25,000	3,187	59,367	53,250	3,405	[1]3,407	91,789	737	1,451	1,427	26,345	23,696	994	2,720	28,182	284	344
$25,000 under $50,000	3,583	155,062	128,313	5,412	827	142,470	799	2,189	2,072	97,667	74,268	2,990	11,410	71,919	401	1,325
$50,000 under $100,000	4,873	354,623	343,825	11,062	9,483	301,016	1,235	8,123	3,184	232,762	226,119	6,223	26,537	177,439	744	3,109
$100,000 under $200,000	4,410	644,396	626,413	18,723	19,464	445,821	1,242	18,090	3,069	449,897	437,228	11,261	38,508	263,837	744	2,284
$200,000 under $500,000	4,356	1,378,678	1,350,770	37,946	65,934	830,839	1,740	24,646	3,520	1,111,628	1,090,532	26,308	86,655	592,312	1,314	19,217
$500,000 under $1,000,000	1,336	954,127	936,685	21,602	31,011	498,668	485	15,556	1,017	726,811	716,219	15,422	39,615	353,535	334	11,114
$1,000,000 or more	810	2,465,156	2,390,394	37,439	130,019	1,255,022	326	82,816	716	2,248,415	2,181,792	30,938	143,971	1,143,171	291	77,675
Receipts not reported	2,623	4,130	-	536	[1]8,644	108,917	[2]	[2]	159	2,271	-	225	1,485	20,888	-	-
NATURE OF BUSINESS NOT ALLOCABLE																
Total	8,030	113,834	91,912	3,161	5,930	257,960	1,400	19,924	1,311	58,181	40,620	1,754	18,257	70,281	289	3,214
Under $10,000	1,017	4,413	1,855	266	[1]1,021	10,192	360	462	426	1,201	918	105	395	2,687	[2]	[2]
$10,000 under $25,000	455	6,976	6,300	278	107	22,042	240	278							[2]	[2]
$25,000 under $50,000	241	9,319	9,113	253	[1]514	12,448	175	1,000	201	5,387	4,798	279	964	11,842	[2]	[2]
$50,000 under $100,000	198	14,728	14,132	533	366	12,383	[2]	[2]							[2]	[2]
$100,000 under $200,000	118	17,269	16,690	916	1,369	27,085	[2]	[2]	161	15,239	14,707	886	3,077	24,952	[2]	[2]
$200,000 under $500,000	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	-	-	-	-	-	-	-	-
$500,000 under $1,000,000	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]
$1,000,000 or more	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]
Receipts not reported	5,931	16,675	-	240	5,758	150,153	409	4,383	507	16,108	-	133	13,321	21,066	[2]	[2]

[1]Deficit exceeds net income.
[2]Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.
NOTE: Estimates for the subgroups "Metal mining," "Contractors not allocable," "Tobacco manufactures," and "Petroleum refining and related industries" are not shown separately because of high sampling variability. However, the data are included in the division and overall totals.
Estimates are rounded and may not add to totals.
See text for explanatory statements and "Description of the Samples and Limitations of the Data."
For "Finance, insurance, and real estate," data are distributed by size of "Total receipts" rather than "Business receipts."

CORPORATIONS (EXCEPT FORMS 1120-S) WITH BUSINESS RECEIPTS UNDER $1,000,000

Table 5.5—NUMBER OF RETURNS, BUSINESS RECEIPTS, AND NET INCOME, BY STATE IN WHICH FILED, AND SIZE OF BUSINESS RECEIPTS

States	Size of business receipts					
	Under $100,000			$100,000 under $1,000,000		
	Number	Business receipts (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Number	Business receipts (Thousand dollars)	Net income (less deficit) (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)
United States, total	707,423	16,288,445	289,015	454,119	144,191,543	5,174,3[illegible]
Alabama	6,637	145,545	2,190	5,167	1,714,891	54,98[illegible]
Alaska	712	15,972	105	642	218,611	7,67[illegible]
Arizona	5,174	101,921	[1]6,156	2,748	838,162	11,47[illegible]
Arkansas	4,199	94,675	39	3,168	897,226	37,48[illegible]
California	51,258	1,023,434	[1]76,614	41,253	13,825,794	417,22[illegible]
Colorado	7,943	165,955	[1]14,614	4,478	1,394,270	25,58[illegible]
Connecticut	14,671	379,839	14,232	9,109	2,647,814	84,13[illegible]
Delaware	3,607	83,677	14,351	1,902	539,667	55,76[illegible]
Florida	35,019	726,423	[1]15,562	15,535	4,719,123	136,63[illegible]
Georgia	11,948	286,509	10,187	8,329	2,660,222	106,71[illegible]
Hawaii	2,912	54,838	2,808	1,990	620,133	[1]2,91[illegible]
Idaho	1,763	39,181	[1]2,343	1,368	470,971	20,36[illegible]
Illinois	31,944	787,174	21,220	25,730	8,382,134	398,20[illegible]
Indiana	12,112	263,512	[1]749	8,234	2,519,193	132,77[illegible]
Iowa	6,648	140,535	14,376	5,138	1,678,084	91,84[illegible]
Kansas	5,165	116,131	1,587	4,186	1,305,264	54,91[illegible]
Kentucky	6,770	170,024	13,435	4,831	1,456,203	79,34[illegible]
Louisiana	10,704	208,943	10,661	6,595	2,083,559	102,22[illegible]
Maine	3,691	91,177	2,436	1,972	623,959	22,47[illegible]
Maryland	16,526	375,778	11,757	10,637	3,354,787	127,96[illegible]
Massachusetts	29,677	918,224	18,118	21,943	6,475,957	205,44[illegible]
Michigan	17,858	415,366	13,066	15,894	5,540,163	225,38[illegible]
Minnesota	10,258	244,094	4,108	8,501	2,702,668	100,37[illegible]
Mississippi	4,196	98,693	2,897	2,874	922,346	39,25[illegible]
Missouri	15,011	322,883	29,414	11,463	3,381,773	153,01[illegible]
Montana	2,375	41,089	1,148	1,272	420,307	20,64[illegible]
Nebraska	4,703	116,240	5,042	2,803	966,472	47,27[illegible]
Nevada	2,186	40,303	[1]112	1,121	332,297	11,06[illegible]
New Hampshire	3,596	86,679	[1]806	1,902	590,452	34,19[illegible]
New Jersey	44,026	1,017,599	34,326	20,961	6,390,822	219,21[illegible]
New Mexico	2,404	61,632	[1]940	1,503	455,939	14,23[illegible]
New York	144,057	3,400,307	35,626	67,829	21,004,213	581,01[illegible]
North Carolina	12,397	326,362	13,966	10,474	3,468,841	139,00[illegible]
North Dakota	1,445	35,511	660	1,296	388,992	13,91[illegible]
Ohio	31,111	786,953	41,097	23,470	7,656,675	266,90[illegible]
Oklahoma	7,632	143,770	2,292	4,135	1,305,520	47,79[illegible]
Oregon	6,159	131,088	795	4,638	1,478,511	35,82[illegible]
Pennsylvania	29,101	686,727	22,526	22,186	7,390,945	264,01[illegible]
Rhode Island	7,165	197,909	6,442	3,577	1,175,287	43,78[illegible]
South Carolina	6,060	141,085	6,075	4,203	1,324,829	49,14[illegible]
South Dakota	1,460	29,871	[1]494	1,475	446,833	12,27[illegible]
Tennessee	7,710	179,607	15,097	6,167	1,988,614	85,12[illegible]
Texas	28,439	560,724	[1]2,025	20,268	6,346,901	219,76[illegible]
Utah	3,755	73,574	1,334	1,938	584,460	12,57[illegible]
Vermont	1,944	47,193	[1]2,015	836	303,122	10,10[illegible]
Virginia	12,260	264,148	6,721	7,960	2,521,050	94,18[illegible]
Washington	9,988	179,733	171	6,373	2,100,564	72,23[illegible]
West Virginia	4,866	103,303	6,660	2,859	911,840	49,67[illegible]
Wisconsin	14,619	339,847	25,715	10,405	3,434,021	134,08[illegible]
Wyoming	1,564	26,688	[1]1,235	781	231,062	7,98[illegible]

[1]Deficit exceeds net income.

NOTE: Estimates are rounded and may not add to totals.
See sections 5 and 7 for explanatory statements and "Description of the Samples and Limitations of the Data."

Table 5.6—BALANCE SHEET AND INCOME STATEMENT ITEMS, BY INDUSTRIAL DIVISION, AND SIZE OF TOTAL ASSETS

Industrial division and item	Total	Size of total assets: Zero assets	Under $25,000	$25,000 under $50,000	$50,000 under $100,000	$100,000 under $250,000	$250,000 under $500,000	$500,000 under $1,000,000	$1,000,000 under $5,000,000	$5,000,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
ALL INDUSTRIAL DIVISIONS										
Number of returns	1,468,725	43,634	367,166	208,797	244,880	291,520	144,699	78,652	63,988	25,389
	(Thousand dollars)									
Total assets	1,844,775,452	-	3,779,663	7,564,197	17,574,983	46,675,492	50,615,994	54,538,313	132,528,545	1,531,498,265
Cash	126,254,588	-	627,976	977,822	2,031,199	4,800,173	4,263,383	4,077,818	10,123,424	99,352,793
Notes and accounts receivable	428,290,282	-	747,489	1,542,361	3,661,467	10,893,754	13,220,183	14,896,279	35,716,632	347,612,117
Less: Allowance for bad debts	13,906,411	-	13,655	26,869	58,006	189,341	253,896	277,447	764,219	12,322,978
Inventories	141,019,086	-	461,796	1,152,159	2,918,302	7,710,927	8,618,883	9,299,757	19,513,214	91,344,048
Investments in Government obligations:										
United States	94,474,916	-	6,468	12,811	40,093	189,293	291,206	494,009	5,935,223	87,505,813
State and local	57,070,989	-	532	2,681	3,914	42,264	63,283	141,233	1,621,540	55,195,542
Not stated	6,027,593	-	4,167	7,850	31,182	100,166	101,451	162,499	1,035,750	4,584,528
Other current assets	36,860,706	-	107,374	209,209	576,818	1,490,388	1,666,676	1,997,633	3,965,793	26,846,815
Loans to stockholders	2,295,985	-	102,312	151,700	259,145	453,138	286,436	310,121	338,888	394,245
Mortgage and real estate loans	177,688,266	-	12,462	40,766	100,912	266,997	426,389	432,510	4,283,584	172,124,646
Other investments	319,721,854	-	116,862	284,353	742,808	2,198,254	2,751,202	3,410,920	10,730,382	299,487,073
Depreciable assets	630,786,479	-	2,479,951	4,380,903	9,263,118	23,606,739	24,012,353	24,903,223	51,351,248	490,788,944
Less: Accumulated depreciation	246,027,694	-	1,400,172	2,176,834	4,290,090	10,515,856	10,426,004	10,489,879	21,423,676	185,305,183
Depletable assets	17,944,017	-	19,078	21,781	64,903	175,735	174,283	304,915	1,014,367	16,168,955
Less: Accumulated depletion	7,197,874	-	9,765	10,087	24,817	69,860	65,246	146,595	507,818	6,363,686
Land	34,068,999	-	194,382	544,473	1,430,251	3,902,983	4,041,972	3,597,739	6,283,723	14,073,476
Intangible assets (amortizable)	5,730,078	-	37,762	46,313	91,187	152,383	170,532	236,457	549,744	4,445,700
Less: Accumulated amortization	3,270,466	-	20,389	22,919	35,931	56,710	62,918	107,794	263,018	2,700,787
Other assets	36,944,059	-	305,033	425,724	768,528	1,524,065	1,335,826	1,294,915	3,023,764	28,266,204
Total liabilities	1,844,775,452	-	3,779,663	7,564,197	17,574,983	46,675,492	50,615,994	54,538,313	132,528,545	1,531,498,265
Accounts payable	99,226,401	-	846,161	1,299,422	2,726,120	6,817,085	7,330,090	8,169,741	15,516,085	56,521,697
Mortgages, notes, and bonds payable in less than one year	98,167,306	-	545,108	841,403	1,821,884	5,270,451	6,444,036	7,659,996	15,188,863	60,395,565
Other current liabilities	618,439,931	-	328,126	443,314	928,554	2,454,015	2,855,847	3,541,789	25,228,859	582,659,427
Loans from stockholders	17,506,929	-	752,525	730,821	1,274,894	2,275,012	2,070,941	1,719,321	2,147,158	6,536,257
Mortgages, notes, and bonds payable in one year or more	232,505,779	-	594,923	1,233,461	2,979,603	8,530,795	9,861,003	10,808,144	22,769,314	175,728,536
Other liabilities	211,847,489	-	237,297	261,077	554,042	1,454,916	1,718,902	2,021,517	5,620,662	199,979,076
Capital stock, preferred	19,629,121	-	35,131	43,757	110,608	329,482	494,212	650,201	1,849,096	16,116,634
Capital stock, common	148,149,215	-	1,922,108	2,296,161	4,421,325	9,166,117	7,936,450	7,218,459	13,236,602	101,951,993
Paid-in or capital surplus	115,069,525	-	222,629	298,394	719,818	1,444,545	1,663,477	1,944,381	6,218,820	102,557,461
Retained earnings, appropriated	17,800,148	-	10,143	14,836	59,872	144,999	220,721	262,344	901,000	16,186,233
Retained earnings, unappropriated	273,150,345	-	[1]1,638,376	186,667	2,194,794	9,238,582	10,504,889	11,014,041	24,870,119	216,779,629
Less: Cost of Treasury stock	6,716,737	-	76,112	85,116	216,531	450,507	484,574	471,621	1,018,033	3,914,243
Total receipts	1,306,313,161	9,489,443	14,443,527	18,552,765	37,012,779	90,775,035	92,527,514	95,349,502	180,236,435	767,926,161
Business receipts	1,224,370,364	8,639,771	13,966,674	18,076,762	35,896,946	88,071,326	89,579,005	92,314,009	173,569,949	704,255,922
Interest on Government obligations:										
United States	4,099,561	65,793	1,369	1,329	5,842	13,531	19,731	36,921	294,419	3,660,626
State and local	1,925,751	18,167	177	184	462	3,132	5,482	7,313	63,101	1,827,733
Other interest	35,866,694	383,313	13,748	25,344	67,446	242,877	406,564	467,814	1,454,542	32,805,046
Rents	8,818,362	71,002	141,442	154,270	385,012	964,601	911,092	772,017	1,258,397	4,160,529
Royalties	2,004,179	12,043	14,985	6,601	18,922	28,572	25,064	66,741	280,343	1,550,908
Net short-term capital gain reduced by net long-term capital loss	138,969	1,774	1,523	1,865	7,539	10,080	8,145	16,941	19,209	71,893
Net long-term capital gain reduced by net short-term capital loss	5,923,769	56,442	46,019	31,632	77,878	182,359	167,524	196,854	482,116	4,682,945
Net gain, noncapital assets	3,093,979	46,784	70,686	62,165	127,873	304,932	290,467	328,353	451,211	1,411,508
Dividends, domestic corporations	4,434,963	80,599	3,000	3,029	13,858	35,285	52,082	75,416	264,948	3,906,746
Dividends, foreign corporations	1,672,363	3,393	42	207	44	643	432	2,898	10,437	1,654,267
Other receipts	13,964,207	110,362	183,862	189,377	410,957	917,697	1,061,926	1,064,225	2,087,763	7,938,038
Total deductions	1,225,224,603	8,842,905	14,628,636	18,312,651	36,195,492	88,313,477	89,854,625	92,459,148	173,383,479	703,234,190
Cost of sales and operations	866,425,312	6,036,923	8,583,942	11,801,821	24,464,178	64,198,022	67,747,947	71,429,378	134,390,970	477,772,131
Compensation of officers	22,819,103	143,086	1,490,996	1,471,446	2,338,582	4,067,136	3,091,467	2,391,887	3,210,974	4,613,529
Repairs	10,354,190	69,203	83,761	112,776	210,850	466,187	437,021	445,842	830,171	7,698,379
Bad debts	4,273,426	60,823	42,706	36,358	92,645	265,512	294,598	280,479	501,973	2,698,332
Rent	15,486,559	134,542	602,444	560,883	915,613	1,557,142	1,231,784	990,140	1,674,941	7,819,070
Taxes	35,258,317	234,433	367,082	452,002	973,363	1,911,634	1,809,006	1,797,887	3,480,602	24,232,308
Interest	31,348,428	365,296	83,709	118,992	285,617	813,394	964,002	1,096,891	2,529,730	25,090,797
Contributions or gifts	805,035	3,563	863	2,363	6,103	20,873	30,381	36,534	98,625	605,730
Amortization	207,992	1,383	3,776	3,140	5,835	12,807	10,544	11,578	25,436	133,493
Depreciation	37,473,286	284,715	261,794	393,258	762,962	1,838,835	1,777,423	1,838,645	3,636,309	26,679,345
Depletion	5,121,827	14,177	2,114	2,310	7,504	22,244	26,810	38,082	281,302	4,727,284
Advertising	14,533,672	97,099	182,311	170,599	342,327	731,843	719,189	681,904	1,444,401	10,163,999
Pension, profit sharing, stock bonus, annuity plans	8,227,264	33,933	18,174	28,857	61,918	185,086	243,671	279,787	675,336	6,700,502
Other employee benefit plans	4,558,577	29,319	18,592	29,547	65,839	160,769	177,747	191,187	432,580	3,452,997
Net loss, noncapital assets	1,113,549	46,851	60,862	10,724	20,665	32,559	23,745	22,501	65,396	830,246
Other deductions	167,218,066	1,287,559	2,825,510	3,117,575	5,641,491	12,029,434	11,269,290	10,926,426	20,104,733	100,016,048
Total receipts less total deductions	81,088,558	646,538	[1]185,109	240,114	817,287	2,461,558	2,672,889	2,890,354	6,852,956	64,691,971
Constructive taxable income from related foreign corporations	1,364,899	476	-	-	200	56	3,189	1,581	6,185	1,353,212
Net income (less deficit)	80,527,706	628,847	[2]185,286	239,930	817,025	2,458,482	2,670,596	2,884,622	6,796,040	64,217,450
Net income	87,740,224	901,780	430,834	638,370	1,419,997	3,389,388	3,367,690	3,571,276	8,101,899	65,918,990
Deficit	7,212,518	272,933	616,120	398,440	602,972	930,906	697,094	686,654	1,305,859	1,701,540

Footnotes at end of table.

Table 5.6—BALANCE SHEET AND INCOME STATEMENT ITEMS, BY INDUSTRIAL DIVISION, AND SIZE OF TOTAL ASSETS—Continued

Industrial division and item	Total	Size of total assets								
		Zero assets	Under $25,000	$25,000 under $50,000	$50,000 under $100,000	$100,000 under $250,000	$250,000 under $500,000	$500,000 under $1,000,000	$1,000,000 under $5,000,000	$5,000,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
AGRICULTURE, FORESTRY, AND FISHERIES										
Number of returns	27,945	546	5,185	3,535	4,979	7,469	3,602	1,625	889	
	(Thousand dollars)									
Total assets	7,557,328	-	55,503	130,287	367,425	1,192,532	1,305,001	1,096,391	1,685,137	1,725,
Cash	433,365	-	7,914	13,565	30,711	95,611	86,234	65,140	86,316	47,
Notes and accounts receivable	888,683	-	6,556	13,300	41,840	122,974	166,176	127,657	211,851	198,
Less: Allowance for bad debts	13,397	-	25	65	731	884	921	684	2,357	7,
Inventories	969,826	-	2,530	8,872	34,863	136,545	148,887	142,918	243,045	252,
Investments in Government obligations:										
United States	46,091	-	-	-	1,670	3,372	2,302	5,934	10,962	21,
State and local	27,962	-	-	-	324	141	4,865	4,708	4,178	13,
Not stated	15,227	-	1	-	412	2,810	420	3,403	8,034	
Other current assets	112,790	-	730	804	3,932	14,021	9,597	15,101	34,875	33,
Loans to stockholders	77,947	-	1,359	3,136	3,129	13,785	23,461	15,235	14,098	3,
Mortgage and real estate loans	25,195	-	275	-	590	746	3,462	5,363	14,099	
Other investments	761,510	-	707	4,333	14,837	45,617	69,628	94,955	155,406	376,
Depreciable assets	4,238,657	-	61,073	112,529	294,116	775,136	752,322	517,201	837,752	888,
Less: Accumulated depreciation	2,017,792	-	35,806	56,577	143,656	361,728	341,222	241,214	380,366	457,
Depletable assets	90,518	-	743	1,084	2,362	18,484	186	26,121	5,208	36,
Less: Accumulated depletion	37,554	-	57	110	574	10,869	50	20,850	1,471	3,
Land	1,708,869	-	6,462	23,759	70,224	301,562	349,070	305,598	407,398	244,
Intangible assets (amortizable)	13,020	-	271	253	817	1,916	526	995	1,527	6,
Less: Accumulated amortization	3,179	-	99	89	550	481	133	241	411	1,
Other assets	219,590	-	2,869	5,493	13,109	33,774	30,191	29,051	34,993	70,
Total liabilities	7,557,328	-	55,503	130,287	367,425	1,192,532	1,305,001	1,096,391	1,685,137	1,725,
Accounts payable	512,723	-	8,210	11,877	28,605	90,473	84,756	73,434	124,148	91,
Mortgages, notes, and bonds payable in less than one year	1,245,398	-	7,462	18,072	42,148	179,490	214,520	186,566	361,019	236,
Other current liabilities	201,755	-	2,574	3,103	7,241	28,540	30,531	27,411	47,503	54,
Loans from stockholders	342,201	-	15,754	11,056	44,295	73,083	70,886	52,329	45,294	29,
Mortgages, notes, and bonds payable in one year or more	1,607,263	-	11,196	22,383	72,841	230,279	279,886	287,273	449,242	254,
Other liabilities	296,587	-	3,363	2,398	6,670	26,870	37,731	33,856	52,426	133,
Capital stock, preferred	102,830	-	76	12	3,701	11,210	13,492	12,386	24,386	37,
Capital stock, common	1,684,920	-	31,106	55,396	143,736	388,989	360,881	244,604	271,716	188,
Paid-in or capital surplus	544,400	-	5,901	8,166	29,296	24,774	55,103	52,167	94,258	274,
Retained earnings, appropriated	42,051	-	50	128	1,326	3,781	1,184	4,686	18,472	12,
Retained earnings, unappropriated	1,049,773	-	[1]29,87	[1]133	[1]7,647	140,141	159,770	133,970	207,320	446,
Less: Cost of Treasury stock	72,573	-	315	2,171	4,787	5,098	3,739	12,291	10,647	33,
Total receipts	8,604,616	46,908	292,694	251,042	516,275	1,622,945	1,434,643	1,060,496	1,676,771	1,702,8
Business receipts	8,203,046	41,485	278,614	242,015	499,252	1,571,297	1,383,638	1,003,769	1,588,893	1,594,0
Interest on Government obligations:										
United States	2,111	4	24	-	59	344	20	302	592	7
State and local	1,856	-	17	-	-	-	194	117	936	5
Other interest	30,931	27	190	181	662	2,344	5,811	3,071	7,454	11,1
Rents	49,270	87	1,213	749	2,759	5,951	7,629	6,352	13,395	11,1
Royalties	28,579	-	12	-	62	473	500	608	2,246	24,6
Net short-term capital gain reduced by net long-term capital loss	2,225	1	-	-	173	82	76	1,056	383	4
Net long-term capital gain reduced by net short-term capital loss	95,966	547	3,277	1,812	4,192	11,537	12,406	15,903	27,106	19,1
Net gain, noncapital assets	15,737	370	4,298	1,157	479	1,330	3,189	2,171	1,638	1,1
Dividends, domestic corporations	15,946	-	53	126	134	482	680	2,406	5,648	6,4
Dividends, foreign corporations	658	-	-	-	-	-	12	-	136	5
Other receipts	158,291	4,387	4,996	5,002	8,503	29,105	20,488	24,741	28,344	32,7
Total deductions	8,318,677	50,005	292,151	245,053	507,754	1,586,497	1,390,952	1,021,567	1,631,102	1,593,5
Cost of sales and operations	5,887,109	30,818	221,155	169,487	354,667	1,175,649	1,006,902	671,932	1,215,393	1,041,1
Compensation of officers	228,119	851	14,431	13,664	25,519	59,815	46,665	30,627	26,244	10,3
Repairs	135,740	551	4,645	6,204	10,190	29,158	22,608	17,592	22,310	22,4
Bad debts	10,640	41	394	390	275	1,357	2,515	1,519	1,559	2,5
Rent	161,574	492	5,235	5,383	9,992	24,901	29,309	15,027	28,440	42,7
Taxes	170,090	891	4,873	6,386	11,001	30,621	25,245	20,989	33,384	36,7
Interest	149,603	1,014	981	2,528	6,917	22,547	23,940	22,974	40,409	28,2
Contributions or gifts	2,999	3	4	87	176	250	586	411	808	6
Amortization	676	26	24	14	39	95	34	10	360	
Depreciation	319,023	1,352	6,411	10,241	23,757	63,192	59,345	41,333	59,162	54,2
Depletion	13,137	-	4	-	21	804	15	29	901	11,3
Advertising	28,048	527	724	1,095	866	3,111	2,596	3,718	6,329	9,0
Pension, profit sharing, stock bonus, annuity plans	17,209	98	195	200	722	842	2,567	2,153	3,007	7,4
Other employee benefit plans	11,172	2	172	50	770	915	756	585	1,245	6,6
Net loss, noncapital assets	9,327	4,620	1,030	59	553	304	814	970	844	1
Other deductions	1,174,211	8,719	31,873	29,265	62,289	172,936	167,055	191,698	190,707	319,6
Total receipts less total deductions	285,939	[1]3,097	543	5,989	8,521	36,448	43,691	38,929	45,669	109,2
Constructive taxable income from related foreign corporations	5,131	-	-	-	-	-	-	-	-	5,1
Net income (less deficit)	289,214	[2]3,097	526	5,989	8,521	36,448	43,497	38,812	44,733	113,7
Net income	465,397	3,399	9,886	14,733	23,846	75,562	76,954	58,255	78,080	124,6
Deficit	176,183	6,496	9,360	8,744	15,325	39,114	33,457	19,443	33,347	10,8

Footnotes at end of table.

Table 5.6—BALANCE SHEET AND INCOME STATEMENT ITEMS, BY INDUSTRIAL DIVISION, AND SIZE OF TOTAL ASSETS—Continued

Industrial division and item	Total	Size of total assets: Zero assets	Under $25,000	$25,000 under $50,000	$50,000 under $100,000	$100,000 under $250,000	$250,000 under $500,000	$500,000 under $1,000,000	$1,000,000 under $5,000,000	$5,000,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
MINING										
Number of returns	14,831	570	3,240	1,560	2,396	2,779	2,013	1,017	907	349
					(Thousand dollars)					
Total assets	17,604,769	-	32,116	55,761	173,903	461,325	703,646	699,271	1,907,545	13,571,202
Cash	1,182,174	-	3,183	6,387	21,684	49,205	61,595	66,585	163,445	810,090
Notes and accounts receivable	2,706,609	-	5,698	15,797	42,750	89,705	141,813	102,221	327,721	1,980,904
Less: Allowance for bad debts	23,181	-	499	45	111	370	1,658	1,041	2,995	16,462
Inventories	889,767	-	1,419	2,434	7,224	11,968	22,623	31,635	67,713	744,751
Investments in Government obligations:										
United States	390,374	-	574	387	324	2,669	3,321	15,015	43,708	324,376
State and local	127,932	-	-	-	-	-	2,024	197	19,700	106,011
Not stated	31,608	-	250	-	450	211	1,192	7,539	10,629	11,337
Other current assets	468,240	-	1,221	225	2,637	10,539	8,960	15,944	35,041	393,673
Loans to stockholders	43,431	-	1,068	514	1,076	5,865	3,734	3,779	2,365	25,030
Mortgage and real estate loans	73,186	-	-	-	292	200	7,952	75	5,285	59,382
Other investments	2,377,155	-	1,472	2,343	8,459	29,637	39,597	58,646	187,986	2,049,015
Depreciable assets	13,174,499	-	38,983	51,449	159,113	394,148	660,551	600,826	1,600,981	9,668,448
Less: Accumulated depreciation	6,462,994	-	26,734	31,550	101,081	218,324	365,176	314,187	893,614	4,512,328
Depletable assets	3,253,054	-	2,936	8,352	26,767	67,418	88,030	135,038	348,878	2,575,635
Less: Accumulated depletion	1,595,146	-	1,207	4,397	13,556	26,460	35,973	80,320	150,672	1,282,561
Land	367,879	-	1,023	2,629	9,234	22,782	32,209	27,524	74,154	198,324
Intangible assets (amortizable)	211,591	-	675	118	170	830	4,882	3,479	21,342	180,095
Less: Accumulated amortization	70,272	-	308	8	33	460	1,263	754	11,433	56,013
Other assets	458,863	-	2,362	1,126	8,504	21,762	29,233	27,070	57,311	311,495
Total liabilities	17,604,769	-	32,116	55,761	173,903	461,325	703,646	699,271	1,907,545	13,571,202
Accounts payable	1,428,027	-	8,311	10,201	32,555	62,137	106,209	76,943	165,265	966,406
Mortgages, notes, and bonds payable in less than one year	1,069,556	-	7,904	7,218	25,057	52,552	113,278	121,800	186,398	555,349
Other current liabilities	1,176,386	-	3,418	2,166	6,170	15,955	19,924	27,381	80,811	1,020,561
Loans from stockholders	265,053	-	31,454	7,969	19,212	27,811	37,571	23,212	28,692	89,132
Mortgages, notes, and bonds payable in one year or more	2,666,264	-	3,373	9,414	27,387	70,815	100,403	93,729	328,704	2,032,439
Other liabilities	683,682	-	3,824	5,094	10,564	22,856	33,179	16,279	82,381	509,505
Capital stock, preferred	261,428	-	108	-	1,373	4,879	11,178	8,784	27,587	207,519
Capital stock, common	2,342,657	-	43,138	15,051	52,967	143,655	119,605	214,249	303,445	1,450,547
Paid-in or capital surplus	2,004,855	-	18,241	6,254	14,963	18,222	61,618	38,417	151,102	1,696,038
Retained earnings, appropriated	113,390	-	884	25	1,367	1,029	10,973	11,279	17,036	70,797
Retained earnings, unappropriated	5,791,539	-	[1]86,348	[1]7,631	[1]7,011	45,803	97,511	83,182	564,873	5,101,160
Less: Cost of Treasury stock	198,068	-	2,191	-	10,701	4,389	7,803	15,984	28,749	128,251
Total receipts	14,609,352	75,756	73,363	85,279	262,106	584,378	979,502	730,884	1,765,479	10,052,605
Business receipts	13,889,920	70,760	67,436	82,011	252,120	563,554	914,098	697,862	1,668,350	9,573,729
Interest on Government obligations:										
United States	17,687	14	-	-	24	86	314	572	2,502	14,175
State and local	5,663	-	-	-	-	-	12	379	723	4,549
Other interest	80,355	2,699	8	62	299	784	1,697	1,374	6,703	66,729
Rents	53,964	71	1,546	505	1,976	4,065	1,828	2,089	8,584	33,300
Royalties	71,531	352	1,375	420	503	1,778	5,241	5,589	19,917	36,356
Net short-term capital gain reduced by net long-term capital loss	3,013	1	-	-	275	430	537	140	373	1,257
Net long-term capital gain reduced by net short-term capital loss	141,532	576	1,270	175	1,703	4,703	15,116	5,799	13,574	98,616
Net gain, noncapital assets	29,925	108	250	265	326	2,277	4,115	2,963	4,196	15,425
Dividends, domestic corporations	86,530	170	1	2	74	335	511	592	4,599	80,246
Dividends, foreign corporations	29,838	-	-	-	-	12	4	37	18	29,767
Other receipts	199,394	1,005	1,477	1,839	4,806	6,354	36,029	13,488	35,940	98,456
Total deductions	12,884,105	81,880	85,208	89,261	265,179	577,161	963,945	714,316	1,717,480	8,389,675
Cost of sales and operations	8,187,175	35,280	51,353	53,925	159,713	380,370	642,919	462,002	1,130,331	5,271,282
Compensation of officers	214,005	1,313	4,305	5,637	17,578	28,197	32,263	24,293	41,523	58,896
Repairs	242,988	2,297	706	3,398	7,458	11,851	16,151	15,178	33,784	152,165
Bad debts	15,135	36	658	100	132	1,109	2,467	805	2,814	7,014
Rent	116,987	961	1,230	859	8,403	5,397	6,350	9,480	13,099	71,208
Taxes	387,843	1,801	2,670	3,008	6,437	16,433	28,275	20,089	49,912	259,218
Interest	194,488	584	600	693	2,701	7,292	13,626	10,649	28,522	129,821
Contributions or gifts	7,471	18	-	25	83	77	118	351	966	5,833
Amortization	6,909	-	89	6	30	96	59	413	717	5,499
Depreciation	918,697	7,799	3,072	4,216	12,987	39,181	70,243	56,635	128,862	595,702
Depletion	1,020,563	8,674	514	1,397	4,965	11,655	18,193	21,851	75,944	877,370
Advertising	19,318	30	167	173	934	995	1,881	948	2,334	11,856
Pension, profit sharing, stock bonus, annuity plans	61,970	205	-	103	50	727	753	1,088	7,798	51,246
Other employee benefit plans	103,811	2,103	206	77	724	2,750	4,341	3,164	17,540	72,906
Net loss, noncapital assets	25,984	5,830	3,632	383	158	1,384	3,049	580	1,547	9,421
Other deductions	1,360,761	14,949	16,006	15,261	42,826	69,647	123,257	86,790	181,787	810,238
Total receipts less total deductions	1,725,247	[1]6,124	[1]11,845	[1]3,982	[1]3,073	7,217	15,557	16,568	47,999	1,662,930
Constructive taxable income from related foreign corporations	19,989	-	-	-	-	-	-	-	139	19,850
Net income (less deficit)	1,739,573	[2]6,124	[2]11,845	[2]3,982	[2]3,073	7,217	15,545	16,189	47,415	1,678,231
Net income	2,077,853	7,320	2,828	3,307	14,007	29,458	52,366	41,402	94,115	1,833,050
Deficit	338,280	13,444	14,673	7,289	17,080	22,241	36,821	25,213	46,700	154,819

Footnotes at end of table.

Table 5.6—BALANCE SHEET AND INCOME STATEMENT ITEMS, BY INDUSTRIAL DIVISION, AND SIZE OF TOTAL ASSETS—Continued

Industrial division and item	Total	Size of total assets: Zero assets	Under $25,000	$25,000 under $50,000	$50,000 under $100,000	$100,000 under $250,000	$250,000 under $500,000	$500,000 under $1,000,000	$1,000,000 under $5,000,000	$5,000,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
CONTRACT CONSTRUCTION										
Number of returns	112,373	2,562	34,184	17,009	18,104	21,446	9,352	5,548	3,606	562
	(Thousand dollars)									
Total assets	28,809,377	-	330,082	612,898	1,300,686	3,375,049	3,280,193	3,856,027	6,999,884	9,054,558
Cash	2,908,833	-	53,675	93,505	175,554	452,816	361,324	434,733	702,742	634,484
Notes and accounts receivable	9,947,817	-	93,528	196,865	456,162	1,201,559	1,305,318	1,477,442	2,647,507	2,569,436
Less: Allowance for bad debts	68,053	-	530	3,650	6,041	11,838	10,255	9,063	15,393	11,283
Inventories	3,673,809	-	34,609	72,961	170,769	479,701	462,664	586,046	877,957	989,102
Investments in Government obligations:										
United States	156,405	-	350	424	2,964	8,888	4,907	14,608	55,556	68,708
State and local	59,844	-	-	-	-	1,695	148	4,726	19,433	33,842
Not stated	61,875	-	13	749	1,847	5,839	3,317	7,849	27,107	15,154
Other current assets	2,810,989	-	13,237	30,174	86,569	208,290	191,424	328,724	729,656	1,222,915
Loans to stockholders	183,044	-	12,901	16,724	27,268	42,656	27,748	25,774	24,926	5,047
Mortgage and real estate loans	145,528	-	526	3,872	7,944	11,519	19,185	17,921	23,912	60,649
Other investments	1,780,034	-	4,751	14,197	25,346	113,354	110,029	132,464	334,652	1,045,241
Depreciable assets	10,561,799	-	196,256	295,735	522,623	1,290,001	1,155,808	1,460,607	2,507,395	3,133,374
Less: Accumulated depreciation	5,342,427	-	106,912	154,113	257,908	654,963	561,251	802,384	1,370,971	1,433,925
Depletable assets	108,382	-	217	2,281	269	3,300	1,999	14,555	11,991	73,770
Less: Accumulated depletion	34,415	-	71	1,540	76	244	137	3,616	4,070	24,661
Land	929,769	-	7,318	22,821	45,754	123,980	126,144	108,155	181,678	313,919
Intangible assets (amortizable)	28,281	-	3,419	645	1,114	2,817	1,475	1,077	3,602	14,132
Less: Accumulated amortization	11,334	-	2,783	168	351	976	314	643	1,141	4,958
Other assets	909,197	-	19,578	21,416	40,879	96,655	80,660	57,052	243,345	349,612
Total liabilities	28,809,377	-	330,082	612,898	1,300,686	3,375,049	3,280,193	3,856,027	6,999,884	9,054,558
Accounts payable	7,101,161	-	100,166	142,045	307,086	761,618	836,655	1,118,475	1,865,694	1,969,422
Mortgages, notes, and bonds payable in less than one year	3,498,403	-	64,901	90,155	189,367	491,643	484,696	462,348	792,401	922,892
Other current liabilities	2,980,250	-	33,019	46,168	109,046	256,646	293,146	438,125	852,077	952,023
Loans from stockholders	640,815	-	55,617	60,432	92,479	151,281	96,396	78,647	78,719	27,244
Mortgages, notes, and bonds payable in one year or more	3,567,200	-	57,592	64,035	128,160	360,094	370,686	391,800	725,026	1,469,807
Other liabilities	2,601,635	-	25,071	20,968	42,595	117,927	162,870	243,768	814,151	1,174,285
Capital stock, preferred	222,494	-	146	1,325	4,607	16,763	8,609	13,607	60,445	116,992
Capital stock, common	2,734,963	-	132,615	149,687	259,903	493,562	353,043	377,110	478,702	490,341
Paid-in or capital surplus	690,299	-	2,438	15,582	33,457	64,641	44,184	61,544	101,644	366,809
Retained earnings, appropriated	119,996	-	839	2,440	1,378	6,621	6,272	12,142	20,931	69,373
Retained earnings, unappropriated	4,933,457	-	[1]135,892	27,723	141,472	685,693	654,249	688,334	1,262,378	1,609,500
Less: Cost of Treasury stock	281,296	-	6,430	7,662	8,864	31,440	30,613	29,873	52,284	114,130
Total receipts	63,029,874	269,637	2,039,210	2,387,315	4,091,933	9,118,958	8,383,126	9,028,044	14,215,555	13,496,096
Business receipts	61,850,382	263,621	2,023,168	2,369,519	4,057,427	9,023,841	8,285,061	8,912,444	13,918,180	12,997,121
Interest on Government obligations:										
United States	9,540	31	4	75	1,373	526	329	1,090	3,013	3,099
State and local	3,128	9	50	-	11	25	357	223	1,293	1,160
Other interest	94,660	587	157	851	2,640	8,572	8,065	7,107	19,650	47,031
Rents	316,666	633	1,801	1,533	6,185	25,893	26,826	29,946	80,948	142,901
Royalties	7,480	40	49	-	-	191	144	386	1,078	5,592
Net short-term capital gain reduced by net long-term capital loss	2,730	91	-	25	77	386	861	98	444	748
Net long-term capital gain reduced by net short-term capital loss	120,150	391	1,431	1,824	3,659	7,563	5,916	8,119	22,718	68,529
Net gain, noncapital assets	61,161	1,262	1,593	3,092	3,739	5,881	6,429	7,559	11,144	20,462
Dividends, domestic corporations	22,239	490	28	53	65	543	769	376	2,557	17,358
Dividends, foreign corporations	13,381	-	-	-	-	-	1	-	30	13,350
Other receipts	528,357	2,482	10,929	10,343	16,757	45,537	48,368	60,696	154,500	178,745
Total deductions	61,637,538	276,395	2,058,518	2,365,814	4,025,149	8,915,994	8,185,875	8,828,912	13,875,935	13,104,946
Cost of sales and operations	51,867,138	230,721	1,506,161	1,812,735	3,140,996	7,241,062	6,823,455	7,487,296	12,086,460	11,538,252
Compensation of officers	2,025,800	6,213	201,797	175,221	266,010	444,406	307,850	251,219	265,725	107,359
Repairs	317,950	831	7,351	12,488	19,744	43,350	43,811	58,922	70,803	60,650
Bad debts	123,257	5,463	3,412	4,495	13,685	24,053	17,871	13,571	22,933	17,774
Rent	362,787	1,151	18,567	22,694	31,173	55,128	45,102	44,357	55,538	89,077
Taxes	1,106,634	4,241	46,280	52,966	92,615	186,174	165,083	170,178	231,908	157,189
Interest	385,011	1,386	7,376	9,982	19,058	46,766	48,661	47,854	78,002	125,926
Contributions or gifts	19,913	60	82	164	538	1,612	2,290	3,394	5,744	6,029
Amortization	5,822	48	108	63	67	186	46	152	311	4,841
Depreciation	1,123,883	3,146	27,917	39,259	62,826	144,928	127,098	163,500	269,181	286,028
Depletion	15,081	-	201	28	36	149	318	3,158	2,629	8,562
Advertising	119,965	535	8,508	11,369	12,122	24,541	18,121	13,047	15,701	16,021
Pension, profit sharing, stock bonus, annuity plans	198,972	508	1,222	2,946	7,336	24,783	28,096	27,562	54,374	52,145
Other employee benefit plans	213,629	425	4,911	7,742	20,407	32,654	38,445	34,195	51,662	23,188
Net loss, noncapital assets	16,398	123	651	505	1,968	2,449	1,562	582	7,357	1,201
Other deductions	3,735,298	21,544	223,974	213,157	336,568	643,753	518,066	509,925	657,607	610,704
Total receipts less total deductions	1,392,336	[1]6,758	[1]19,308	21,501	66,784	202,964	197,251	199,132	339,620	391,150
Constructive taxable income from related foreign corporations	9,727	-	-	-	-	-	-	-	16	9,711
Net income (less deficit)	1,398,935	[2]6,767	[2]19,358	21,501	66,773	202,939	196,894	198,909	338,343	399,701
Net income	1,974,904	8,906	45,159	66,077	133,853	289,068	247,370	254,740	455,788	473,943
Deficit	575,969	15,673	64,517	44,576	67,080	86,129	50,476	55,831	117,445	74,242

Footnotes at end of table.

Table 5.6—BALANCE SHEET AND INCOME STATEMENT ITEMS, BY INDUSTRIAL DIVISION, AND SIZE OF TOTAL ASSETS—Continued

Industrial division and item	Total	Size of total assets: Zero assets	Under $25,000	$25,000 under $50,000	$50,000 under $100,000	$100,000 under $250,000	$250,000 under $500,000	$500,000 under $1,000,000	$1,000,000 under $5,000,000	$5,000,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
MANUFACTURING										
Number of returns	187,642	3,750	33,657	21,711	26,251	39,136	25,042	17,128	16,096	4,871
	(Thousand dollars)									
Total assets	405,967,386	-	371,212	794,792	1,914,342	6,396,110	8,838,523	12,078,076	33,301,977	342,272,354
Cash	18,992,922	-	53,521	101,776	261,044	769,636	952,747	1,182,998	2,675,637	12,995,563
Notes and accounts receivable	86,279,657	-	92,090	211,492	514,429	1,770,589	2,409,387	3,174,034	8,239,896	69,867,740
Less: Allowance for bad debts	1,610,412	-	2,228	2,018	7,816	32,901	34,988	52,658	160,601	1,317,202
Inventories	85,829,111	-	58,093	141,445	344,175	1,290,022	2,013,323	3,137,967	9,356,446	69,487,640
Investments in Government obligations:										
United States	7,881,772	-	613	165	2,883	22,249	55,232	92,614	334,488	7,373,528
State and local	2,061,351	-	25	324	-	2,371	5,498	15,139	98,495	1,939,499
Not stated	553,735	-	9	452	2,763	12,538	19,072	61,203	170,327	287,371
Other current assets	7,825,225	-	7,897	13,645	39,987	127,721	154,296	223,857	596,593	6,661,229
Loans to stockholders	321,524	-	8,050	15,807	19,815	46,179	27,754	45,243	54,132	104,544
Mortgage and real estate loans	257,841	-	430	700	2,059	12,359	13,964	9,077	38,293	180,959
Other investments	45,868,985	-	6,219	13,728	56,201	211,572	365,246	493,985	1,945,077	42,776,957
Depreciable assets	255,723,593	-	259,473	501,564	1,149,554	3,668,292	4,877,346	6,278,800	16,641,200	222,347,364
Less: Accumulated depreciation	129,707,098	-	147,922	267,243	594,765	1,878,652	2,531,583	3,254,922	8,317,167	112,714,844
Depletable assets	10,599,565	-	1,272	472	644	4,721	9,814	37,353	115,139	10,430,150
Less: Accumulated depletion	4,459,752	-	727	258	329	1,335	865	11,897	38,756	4,405,585
Land	7,119,591	-	2,884	12,263	33,870	126,685	193,862	273,284	651,424	5,825,319
Intangible assets (amortizable)	4,032,025	-	7,775	8,993	14,179	38,893	42,449	67,185	153,859	3,698,692
Less: Accumulated amortization	2,596,840	-	4,713	3,793	7,101	13,066	14,779	25,482	66,890	2,461,016
Other assets	10,994,591	-	28,451	45,278	82,750	218,237	280,748	330,296	814,385	9,194,446
Total liabilities	405,967,386	-	371,212	794,792	1,914,342	6,396,110	8,838,523	12,078,076	33,301,977	342,272,354
Accounts payable	40,601,121	-	97,614	163,999	350,161	1,181,210	1,585,481	2,109,640	4,993,212	30,119,804
Mortgages, notes, and bonds payable in less than one year	24,959,800	-	60,380	88,015	203,096	644,476	862,064	1,283,912	3,170,085	18,647,772
Other current liabilities	29,493,416	-	39,539	57,961	143,241	463,527	721,700	1,003,929	2,823,119	24,240,400
Loans from stockholders	2,683,159	-	68,825	91,346	128,105	316,085	276,405	322,241	532,669	947,483
Mortgages, notes, and bonds payable in one year or more	59,844,078	-	66,232	105,533	226,476	726,120	925,590	1,359,726	3,484,642	52,949,759
Other liabilities	14,415,180	-	34,254	24,982	50,541	162,753	215,181	287,562	855,322	12,784,585
Capital stock, preferred	6,416,277	-	10,565	5,043	14,875	46,585	113,243	220,765	662,709	5,342,492
Capital stock, common	50,579,570	-	224,896	278,831	558,155	1,321,543	1,485,815	1,727,429	4,226,155	40,756,746
Paid-in or capital surplus	35,629,179	-	22,648	36,560	78,057	257,400	289,471	372,141	1,558,256	33,014,646
Retained earnings, appropriated	4,154,130	-	588	2,331	9,206	24,559	46,865	50,059	200,346	3,820,176
Retained earnings, unappropriated	140,449,473	-	[1]248,444	[1]50,466	188,199	1,333,011	2,457,608	3,465,119	11,187,738	122,116,708
Less: Cost of Treasury stock	3,257,997	-	5,885	9,343	35,770	81,159	140,900	124,447	392,276	2,468,217
Total receipts	570,804,436	4,592,333	1,520,054	2,379,487	5,143,365	16,099,518	21,131,791	27,124,959	68,816,155	423,996,774
Business receipts	557,318,291	4,503,011	1,487,213	2,359,855	5,085,974	15,953,131	20,922,011	26,838,735	67,954,155	412,214,206
Interest on Government obligations:										
United States	392,137	18,264	250	13	234	1,223	2,955	5,000	19,814	344,384
State and local	96,974	363	25	75	25	239	2,051	810	5,451	87,935
Other interest	1,414,636	6,304	316	508	2,301	11,103	15,406	20,253	71,571	1,286,874
Rents	1,288,833	7,357	2,370	2,159	5,959	25,944	28,684	40,361	87,202	1,088,797
Royalties	992,355	7,601	1,237	1,454	2,434	3,263	3,369	6,395	39,907	926,695
Net short-term capital gain reduced by net long-term capital loss	31,010	2	24	20	76	384	760	1,603	2,194	25,947
Net long-term capital gain reduced by net short-term capital loss	2,012,091	3,986	6,589	2,364	6,033	16,727	16,647	25,922	101,518	1,832,305
Net gain, noncapital assets	249,561	6,326	4,996	2,200	2,532	10,223	9,003	15,847	29,095	169,339
Dividends, domestic corporations	1,169,456	1,047	20	252	198	2,140	6,286	8,227	33,712	1,117,574
Dividends, foreign corporations	1,414,743	2,895	25	-	-	12	12	1,248	4,836	1,405,715
Other receipts	4,424,349	35,177	16,989	10,587	37,599	75,129	124,607	160,558	466,700	3,497,003
Total deductions	527,519,331	4,110,149	1,549,431	2,371,092	5,054,713	15,645,847	20,303,880	25,946,055	65,156,178	387,381,986
Cost of sales and operations	390,877,215	3,247,118	1,022,543	1,648,370	3,534,218	11,582,322	15,316,068	20,178,491	51,215,884	283,132,201
Compensation of officers	6,464,577	41,223	177,193	225,567	418,525	925,625	927,097	830,988	1,304,111	1,614,248
Repairs	7,489,143	47,874	6,323	10,565	27,898	90,048	112,556	146,384	389,544	6,657,951
Bad debts	912,205	6,924	5,000	4,235	12,929	38,945	46,127	53,223	126,634	618,188
Rent	4,508,192	35,975	49,093	59,787	106,402	230,093	250,396	242,444	458,292	3,075,710
Taxes	17,022,352	88,774	41,839	63,320	129,434	359,544	431,639	537,196	1,372,044	13,998,562
Interest	4,585,521	21,331	5,825	10,653	28,220	91,703	124,180	168,840	454,779	3,679,990
Contributions or gifts	469,260	1,272	65	241	754	4,168	9,001	13,189	47,592	392,978
Amortization	83,409	292	550	871	1,349	4,064	2,359	3,289	9,883	60,752
Depreciation	16,333,903	98,866	27,457	46,329	105,865	321,442	409,226	496,452	1,229,471	13,598,795
Depletion	3,337,717	3,354	-	55	100	675	3,583	4,757	34,807	3,290,386
Advertising	8,056,115	34,820	9,493	11,786	33,631	91,719	141,799	169,367	587,163	6,976,337
Pension, profit sharing, stock bonus, annuity plans	4,804,671	13,120	1,621	2,712	10,733	48,579	84,121	110,258	350,514	4,183,013
Other employee benefit plans	3,017,703	17,407	2,931	6,841	17,459	49,179	69,355	87,321	226,169	2,541,041
Net loss, noncapital assets	163,966	3,925	1,673	709	1,380	4,800	3,073	6,793	18,296	123,317
Other deductions	59,393,382	447,874	197,825	279,051	625,816	1,802,941	2,373,300	2,897,063	7,330,995	43,438,517
Total receipts less total deductions	43,285,105	482,184	[1]29,377	8,395	88,652	453,671	827,911	1,178,904	3,659,977	36,614,788
Constructive taxable income from related foreign corporations	1,215,565	476	-	-	200	-	-	212	2,031	1,212,646
Net income (less deficit)	44,403,696	482,297	[2]29,402	8,320	88,827	453,432	825,860	1,178,306	3,656,557	37,739,499
Net income	46,161,490	526,753	43,845	77,962	203,646	674,170	966,477	1,377,031	4,043,679	38,247,927
Deficit	1,757,794	44,456	73,247	69,642	114,819	220,738	140,617	198,725	387,122	508,428

Footnotes at end of table.

Table 5.6—BALANCE SHEET AND INCOME STATEMENT ITEMS, BY INDUSTRIAL DIVISION, AND SIZE OF TOTAL ASSETS—Continued

Industrial division and item	Total	Size of total assets: Zero assets	Under $25,000	$25,000 under $50,000	$50,000 under $100,000	$100,000 under $250,000	$250,000 under $500,000	$500,000 under $1,000,000	$1,000,000 under $5,000,000	$5,000,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
TRANSPORTATION, COMMUNICATION, ELECTRIC, GAS, AND SANITARY SERVICES										
Number of returns	59,925	1,527	16,176	10,023	9,380	11,394	4,915	3,007	2,418	1,0
	(Thousand dollars)									
Total assets	204,061,020	-	176,207	360,206	669,236	1,815,799	1,717,973	2,144,328	4,916,195	192,261,0
Cash	4,673,686	-	29,286	45,773	76,766	196,896	172,504	165,851	364,960	3,621,6
Notes and accounts receivable	10,133,093	-	32,712	70,359	132,833	388,687	321,221	328,276	730,864	8,128,1
Less: Allowance for bad debts	133,803	-	478	422	1,625	4,103	3,308	3,444	7,842	112,5
Inventories	4,242,869	-	2,341	5,527	6,902	36,031	43,252	45,102	91,919	4,011,7
Investments in Government obligations:										
United States	2,493,759	-	308	175	103	5,827	10,497	11,367	56,628	2,408,8
State and local	254,984	-	1	100	49	275	1,666	511	15,753	236,6
Not stated	1,284,322	-	175	-	125	6,792	2,062	135	20,903	1,254,1
Other current assets	4,470,267	-	5,788	9,756	16,697	48,424	49,241	63,184	125,728	4,151,4
Loans to stockholders	75,675	-	2,724	5,756	8,900	13,975	8,414	7,242	13,917	14,7
Mortgage and real estate loans	26,810	-	249	673	1,523	1,574	646	2,242	5,110	14,7
Other investments	10,788,293	-	4,887	9,190	28,996	72,380	90,501	149,235	297,399	10,135,7
Depreciable assets	216,747,982	-	174,055	330,321	590,876	1,662,647	1,552,842	2,051,182	4,726,034	205,660,0
Less: Accumulated depreciation	56,760,874	-	101,743	174,084	300,687	799,422	704,558	831,871	1,964,482	51,884,0
Depletable assets	236,381	-	150	25	3,055	821	3,554	456	2,716	225,6
Less: Accumulated depletion	98,070	-	-	-	337	65	3,043	57	977	93,5
Land	1,648,358	-	2,682	7,286	24,067	52,896	66,680	55,390	152,271	1,287,0
Intangible assets (amortizable)	311,920	-	1,221	2,293	3,468	9,997	21,713	15,345	46,965	210,9
Less: Accumulated amortization	100,982	-	824	1,455	1,630	4,265	11,201	5,627	16,091	59,8
Other assets	3,766,350	-	22,673	48,933	79,155	126,432	95,290	89,809	254,420	3,049,6
Total liabilities	204,061,020	-	176,207	360,206	669,236	1,815,799	1,717,973	2,144,328	4,916,195	192,261,0
Accounts payable	5,712,370	-	33,712	56,726	90,803	232,712	199,711	259,987	524,485	4,314,2
Mortgages, notes, and bonds payable in less than one year	5,848,331	-	20,832	49,550	77,303	199,939	173,270	233,777	432,868	4,660,7
Other current liabilities	11,590,748	-	11,496	21,691	31,435	106,575	94,991	106,445	284,569	10,933,5
Loans from stockholders	483,166	-	41,548	32,012	37,147	84,654	39,664	53,659	64,550	129,9
Mortgages, notes, and bonds payable in one year or more	77,090,423	-	24,127	65,259	142,576	408,049	428,548	667,845	1,446,869	73,907,1
Other liabilities	7,436,735	-	7,197	13,382	25,938	45,248	48,868	74,312	266,111	6,955,6
Capital stock, preferred	7,562,628	-	2,970	1,402	4,268	8,038	14,229	15,114	68,089	7,448,5
Capital stock, common	35,179,677	-	80,745	90,714	140,351	327,352	240,941	244,621	582,875	33,472,0
Paid-in or capital surplus	15,952,411	-	14,412	18,813	59,398	59,852	48,661	108,947	162,534	15,479,7
Retained earnings, appropriated	1,683,428	-	1,223	618	1,630	8,610	10,006	4,652	52,015	1,604,6
Retained earnings, unappropriated	35,807,867	-	[1]60,664	12,330	65,882	352,591	442,329	394,150	1,062,191	33,539,0
Less: Cost of Treasury stock	286,764	-	1,391	2,291	7,495	17,821	23,245	19,181	30,961	184,3
Total receipts	97,097,754	571,255	616,196	830,165	1,416,181	3,088,391	2,293,276	2,609,738	5,653,314	80,019,2
Business receipts	94,205,011	526,618	603,602	820,900	1,398,411	3,022,880	2,223,176	2,555,174	5,527,470	77,526,7
Interest on Government obligations:										
United States	94,805	697	-	1	2	411	473	570	2,798	89,8
State and local	26,310	6	-	25	-	43	161	51	3,379	22,6
Other interest	424,559	11,612	131	421	1,666	3,941	3,133	4,755	12,849	386,0
Rents	945,211	7,098	2,215	2,611	3,873	13,999	17,418	13,882	35,725	848,3
Royalties	45,106	72	-	25	22	66	25	4	374	44,5
Net short-term capital gain reduced by net long-term capital loss	11,680	-	26	99	76	125	97	431	689	10,1
Net long-term capital gain reduced by net short-term capital loss	258,237	1,935	850	998	802	10,207	3,882	10,171	14,786	214,6
Net gain, noncapital assets	126,514	3,857	2,166	642	1,580	9,612	6,461	10,546	16,400	75,2
Dividends, domestic corporations	205,159	18,233	3	102	125	904	1,544	790	6,385	177,0
Dividends, foreign corporations	15,292	-	-	-	-	-	-	161	364	14,7
Other receipts	739,870	1,127	7,203	4,341	9,624	26,203	36,906	13,203	32,095	609,1
Total deductions	85,470,167	475,281	620,160	820,717	1,370,437	2,970,550	2,199,227	2,502,688	5,365,898	69,145,2
Cost of sales and operations	54,677,629	267,187	391,717	541,439	812,315	1,956,120	1,465,187	1,698,283	3,776,360	43,769,0
Compensation of officers	922,622	7,526	56,360	63,379	80,004	160,341	95,754	73,475	107,110	278,6
Repairs	177,801	30	1,092	743	425	1,730	3,237	2,596	5,464	162,4
Bad debts	200,020	2,501	858	992	2,470	6,574	6,734	5,641	9,301	164,9
Rent	2,153,646	8,339	18,360	24,118	30,298	96,432	79,875	55,880	145,323	1,695,0
Taxes	6,244,587	35,239	23,230	28,891	174,278	131,011	95,341	141,522	274,096	5,340,9
Interest	3,548,262	37,695	4,385	6,431	11,819	35,662	30,073	45,456	87,305	3,289,4
Contributions or gifts	63,368	755	14	21	335	936	1,091	872	3,042	56,3
Amortization	21,600	125	79	132	339	666	186	691	1,579	17,8
Depreciation	9,475,211	67,543	24,595	38,395	63,508	158,947	129,299	175,333	329,686	8,487,9
Depletion	166,397	-	-	-	1	97	206	101	259	165,7
Advertising	550,154	3,805	4,179	4,147	8,234	23,431	10,868	7,750	20,315	467,4
Pension, profit sharing, stock bonus, annuity plans	1,233,767	4,406	1,731	1,349	2,764	10,930	10,691	15,619	37,523	1,148,7
Other employee benefit plans	554,625	2,072	1,344	2,186	3,954	18,211	10,418	16,144	43,356	456,9
Net loss, noncapital assets	28,792	2,549	1,342	174	827	608	1,074	1,842	2,298	18,0
Other deductions	5,451,686	35,509	90,874	108,320	178,866	368,854	259,193	261,483	522,881	3,625,7
Total receipts less total deductions	11,627,587	95,974	[1]3,964	9,448	45,744	117,841	94,049	107,050	287,416	10,874,0
Constructive taxable income from related foreign corporations	18,487	-	-	-	-	-	-	12	1,722	16,7
Net income (less deficit)	11,619,764	95,968	[2]3,964	9,423	45,744	117,798	93,888	107,011	285,759	10,868,1
Net income	11,990,041	120,895	22,653	26,931	63,466	156,972	122,372	139,561	338,277	10,998,9
Deficit	370,277	24,927	26,617	17,508	17,722	39,174	28,484	32,550	52,518	130,7

Footnotes at end of table.

Table 5.6—BALANCE SHEET AND INCOME STATEMENT ITEMS, BY INDUSTRIAL DIVISION, AND SIZE OF TOTAL ASSETS—Continued

Industrial division and item	Total	Size of total assets: Zero assets	Under $25,000	$25,000 under $50,000	$50,000 under $100,000	$100,000 under $250,000	$250,000 under $500,000	$500,000 under $1,000,000	$1,000,000 under $5,000,000	$5,000,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
WHOLESALE AND RETAIL TRADE										
Number of returns	453,174	10,852	100,845	71,226	87,643	99,088	45,998	22,273	13,318	1,931
	(Thousand dollars)									
Total assets	135,943,102	-	1,133,829	2,575,143	6,262,504	15,845,820	15,917,204	15,247,015	24,524,288	54,437,299
Cash	10,011,039	-	168,155	327,355	723,506	1,691,787	1,418,797	1,087,700	1,661,833	2,931,906
Notes and accounts receivable	40,911,045	-	207,300	497,480	1,361,138	4,141,394	4,591,711	4,826,407	7,916,617	17,368,998
Less: Allowance for bad debts	1,077,161	-	3,686	7,237	24,862	87,891	105,322	110,634	198,206	539,323
Inventories	43,300,235	-	319,008	863,238	2,250,433	5,568,556	5,783,899	5,259,550	8,611,874	14,643,677
Investments in Government obligations:										
United States	567,344	-	791	3,358	8,448	48,246	57,820	67,576	110,966	270,139
State and local	176,308	-	50	603	1,478	10,068	7,778	12,824	40,076	103,431
Not stated	159,967	-	669	1,862	5,724	25,212	21,611	18,039	61,842	25,008
Other current assets	2,507,576	-	23,230	44,797	114,094	269,388	254,025	263,929	439,525	1,098,588
Loans to stockholders	562,203	-	27,552	44,358	85,181	149,987	84,075	61,619	60,792	48,639
Mortgage and real estate loans	162,337	-	780	2,801	8,354	24,676	21,016	18,571	36,454	49,685
Other investments	9,942,592	-	18,101	46,844	160,046	527,906	612,464	765,497	1,499,261	6,312,473
Depreciable assets	39,659,988	-	588,591	1,077,249	2,274,764	5,048,680	4,491,624	4,137,464	5,805,719	16,235,897
Less: Accumulated depreciation	18,158,365	-	338,240	530,466	1,102,870	2,443,188	2,136,084	1,956,298	2,712,746	6,938,473
Depletable assets	391,872	-	1,069	1,394	6,332	8,241	4,722	19,324	18,296	332,494
Less: Accumulated depletion	109,690	-	377	707	3,306	3,506	1,204	3,615	5,829	91,146
Land	3,372,200	-	9,148	36,574	107,964	379,658	439,075	448,543	667,514	1,283,724
Intangible assets (amortizable)	245,552	-	8,198	18,714	31,072	36,884	21,331	13,105	38,675	77,573
Less: Accumulated amortization	94,693	-	3,730	11,967	10,638	14,389	8,347	4,788	13,352	27,482
Other assets	3,412,753	-	107,220	158,893	265,646	464,111	358,213	322,202	484,977	1,251,491
Total liabilities	135,943,102	-	1,133,829	2,575,143	6,262,504	15,845,820	15,917,204	15,247,015	24,524,288	54,437,299
Accounts payable	28,322,711	-	302,157	584,737	1,338,022	3,234,273	3,249,333	3,261,946	5,283,736	11,068,507
Mortgages, notes, and bonds payable in less than one year	17,671,447	-	142,174	274,426	615,326	1,806,249	2,292,276	2,342,034	4,206,459	5,992,503
Other current liabilities	8,294,861	-	85,010	147,017	361,300	884,789	913,499	972,605	1,503,481	3,427,160
Loans from stockholders	2,851,097	-	217,650	249,244	436,589	656,610	486,258	320,242	300,296	184,208
Mortgages, notes, and bonds payable in one year or more	14,979,290	-	129,608	283,315	635,871	1,484,034	1,446,965	1,350,754	2,206,526	7,442,217
Other liabilities	4,740,983	-	54,745	69,048	151,160	347,864	371,628	401,738	700,397	2,644,403
Capital stock, preferred	1,781,959	-	6,713	12,757	25,898	97,334	145,796	163,682	439,247	890,532
Capital stock, common	18,186,671	-	570,242	825,432	1,598,878	3,220,369	2,695,162	2,163,661	2,781,626	4,331,301
Paid-in or capital surplus	6,432,146	-	52,303	71,518	179,611	386,870	326,035	359,126	658,448	4,398,235
Retained earnings, appropriated	502,020	-	1,895	3,753	16,339	36,950	67,020	71,018	129,558	175,487
Retained earnings, unappropriated	33,291,767	-	[1]414,159	75,926	958,366	3,825,811	4,075,246	3,985,481	6,570,302	14,214,794
Less: Cost of Treasury stock	1,111,850	-	14,509	22,030	54,856	135,333	152,014	145,272	255,788	332,048
Total receipts	389,155,391	2,422,895	5,793,581	9,079,642	20,375,696	50,365,007	50,749,325	48,247,917	74,173,148	127,948,180
Business receipts	381,613,152	2,359,354	5,702,215	8,958,192	20,114,030	49,634,143	49,957,595	47,400,437	72,762,409	124,724,777
Interest on Government obligations:										
United States	33,830	187	56	97	700	3,097	3,395	4,465	7,512	14,321
State and local	9,764	14	-	-	125	245	476	877	3,049	4,978
Other interest	589,591	8,380	1,139	4,025	12,899	44,658	56,291	49,072	112,150	300,977
Rents	892,693	5,923	8,146	11,533	25,854	95,444	103,185	132,084	195,219	315,305
Royalties	65,138	282	638	757	761	2,357	2,411	5,126	9,223	43,583
Net short-term capital gain reduced by net long-term capital loss	14,404	928	72	293	1,439	3,900	880	466	4,926	1,500
Net long-term capital gain reduced by net short-term capital loss	293,904	11,050	5,813	9,179	12,093	28,574	25,406	33,290	44,003	124,496
Net gain, noncapital assets	94,466	4,751	9,360	4,955	7,285	13,283	9,435	9,055	13,955	22,387
Dividends, domestic corporations	184,265	175	48	290	1,642	6,097	7,733	11,397	34,931	121,952
Dividends, foreign corporations	80,823	428	-	-	26	94	-	941	1,228	78,106
Other receipts	5,283,361	31,423	66,094	90,321	198,842	533,115	582,518	600,707	984,543	2,195,798
Total deductions	380,940,191	2,412,394	5,858,310	8,987,018	20,040,946	49,370,756	49,830,458	47,374,831	72,626,013	124,439,465
Cost of sales and operations	300,089,372	1,858,138	3,733,224	6,083,358	14,300,664	37,957,474	39,828,675	38,640,353	60,212,471	97,475,015
Compensation of officers	6,942,951	29,461	440,702	556,635	1,002,315	1,617,301	1,196,736	851,073	856,320	392,408
Repairs	1,007,184	6,827	23,877	38,101	71,218	142,537	123,491	111,533	150,020	339,580
Bad debts	882,299	6,423	9,135	16,124	45,949	130,947	135,190	119,278	163,998	255,255
Rent	5,194,717	43,400	218,601	257,873	490,288	783,824	598,260	467,312	645,446	1,689,713
Taxes	4,885,817	40,642	114,789	158,752	307,183	667,155	623,649	522,117	817,702	1,633,828
Interest	2,115,847	14,671	16,903	32,903	79,257	209,853	225,296	229,458	392,747	914,759
Contributions or gifts	113,890	515	213	777	2,214	8,507	10,982	13,058	26,749	50,875
Amortization	18,825	118	884	940	2,320	2,678	1,812	2,545	3,563	3,965
Depreciation	3,235,453	16,283	62,084	109,430	218,148	452,173	385,016	345,173	474,084	1,173,062
Depletion	46,144	20	383	109	564	1,235	816	1,465	3,370	38,182
Advertising	4,057,133	28,651	47,568	86,045	201,891	439,944	420,521	385,718	628,965	1,817,830
Pension, profit sharing, stock bonus, annuity plans	769,974	2,678	4,835	6,783	18,627	54,629	76,105	89,549	143,361	373,407
Other employee benefit plans	361,864	2,439	3,148	6,361	12,898	36,971	36,762	37,264	62,406	163,615
Net loss, noncapital assets	67,457	7,507	6,551	2,114	4,580	9,797	5,008	4,541	11,949	15,410
Other deductions	51,151,264	354,621	1,175,413	1,630,713	3,282,830	6,855,731	6,162,139	5,554,394	8,032,862	18,102,561
Total receipts less total deductions	8,215,200	10,501	[1]64,729	92,624	334,750	994,251	918,867	873,086	1,547,135	3,508,715
Constructive taxable income from related foreign corporations	35,030	-	-	-	-	-	3,068	1,292	939	29,731
Net income (less deficit)	8,240,466	10,487	[2]64,729	92,624	334,625	994,006	921,459	873,501	1,545,025	3,533,468
Net income	9,702,287	65,233	109,497	223,936	533,419	1,243,328	1,110,103	1,015,457	1,709,288	3,692,026
Deficit	1,461,821	54,746	174,226	131,312	198,794	249,322	188,644	141,956	164,263	158,558

Footnotes at end of table.

Table 5.6—BALANCE SHEET AND INCOME STATEMENT ITEMS, BY INDUSTRIAL DIVISION, AND SIZE OF TOTAL ASSETS—Continued

Industrial division and item	Total	Size of total assets								
		Zero assets	Under $25,000	$25,000 under $50,000	$50,000 under $100,000	$100,000 under $250,000	$250,000 under $500,000	$500,000 under $1,000,000	$1,000,000 under $5,000,000	$5,000,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
WHOLESALE AND RETAIL TRADE—Continued										
Wholesale Trade										
Number of returns	151,177	3,221	30,689	17,540	23,188	35,774	20,357	11,601	7,608	1,199
	(Thousand dollars)									
Total assets	61,447,412	-	310,351	632,781	1,673,997	5,844,597	7,115,442	8,061,677	14,442,287	23,366,280
Cash	4,480,999	-	58,180	104,978	225,897	653,392	686,704	585,495	981,579	1,184,774
Notes and accounts receivable	21,639,227	-	96,354	208,731	580,366	2,048,454	2,563,624	3,050,478	5,278,324	7,812,896
Less: Allowance for bad debts	400,646	-	960	2,397	9,029	39,202	51,631	55,502	123,661	118,264
Inventories	18,212,233	-	60,537	140,190	423,971	1,691,421	2,199,415	2,553,152	4,972,685	6,170,862
Investments in Government obligations:										
United States	280,552	-	20	1,251	3,051	23,533	41,297	44,754	76,695	89,951
State and local	111,989	-	-	499	874	9,360	5,992	11,186	32,011	52,067
Not stated	96,296	-	64	349	2,857	12,253	11,076	14,200	40,288	15,209
Other current assets	1,178,661	-	5,764	9,038	32,645	97,121	96,079	112,061	229,696	596,257
Loans to stockholders	236,006	-	10,012	17,330	29,883	56,968	40,458	23,941	29,822	27,592
Mortgage and real estate loans	74,377	-	352	1,635	1,752	10,629	3,376	10,829	12,956	32,848
Other investments	5,496,128	-	9,011	22,465	66,743	235,672	295,525	436,494	871,943	3,558,275
Depreciable assets	13,621,437	-	100,796	187,713	427,532	1,572,549	1,772,173	1,877,161	2,850,604	4,832,909
Less: Accumulated depreciation	6,295,150	-	56,475	99,981	205,368	787,367	857,548	912,493	1,353,608	2,022,310
Depletable assets	358,150	-	100	68	633	3,539	2,124	12,552	12,960	326,174
Less: Accumulated depletion	98,202	-	25	1	391	1,545	111	1,515	3,955	90,659
Land	1,049,479	-	2,104	7,746	23,426	109,551	161,999	161,349	265,667	317,637
Intangible assets (amortizable)	97,932	-	2,803	2,102	8,576	8,364	6,278	6,354	19,389	44,066
Less: Accumulated amortization	34,514	-	1,291	641	3,431	3,477	2,314	2,554	6,080	14,726
Other assets	1,342,458	-	23,005	31,706	64,010	143,382	140,926	133,735	254,972	550,722
Total liabilities	61,447,412	-	310,351	632,781	1,673,997	5,844,597	7,115,442	8,061,677	14,442,287	23,366,280
Accounts payable	15,422,286	-	104,121	167,529	424,298	1,480,006	1,839,452	2,146,231	3,777,568	5,483,081
Mortgages, notes, and bonds payable in less than one year	8,325,222	-	43,095	63,270	160,272	535,195	689,054	909,176	2,207,988	3,717,172
Other current liabilities	3,401,623	-	26,776	38,092	90,566	316,181	402,256	519,437	885,299	1,123,016
Loans from stockholders	1,048,019	-	50,058	41,603	98,652	210,858	198,253	162,387	179,190	107,018
Mortgages, notes, and bonds payable in one year or more	6,074,668	-	33,832	43,985	125,851	456,804	584,124	619,952	1,078,404	3,131,716
Other liabilities	1,293,301	-	16,936	18,012	41,181	112,714	153,788	157,460	327,488	465,722
Capital stock, preferred	889,206	-	3,822	5,541	6,860	47,453	57,509	89,030	244,058	434,933
Capital stock, common	8,033,713	-	164,046	202,664	407,299	1,139,531	1,188,324	1,132,977	1,682,108	2,116,764
Paid-in or capital surplus	3,072,151	-	15,640	10,189	38,336	168,336	175,025	228,325	357,341	2,078,959
Retained earnings, appropriated	245,656	-	269	1,174	1,214	13,205	27,231	40,718	70,150	91,695
Retained earnings, unappropriated	14,201,011	-	[1]143,330	46,904	299,080	1,424,537	1,871,769	2,143,307	3,798,819	4,759,925
Less: Cost of Treasury stock	559,444	-	4,914	6,182	19,612	60,223	71,343	87,323	166,126	143,721
Total receipts	184,921,354	1,085,915	1,647,779	2,620,592	6,381,166	21,313,304	23,876,232	26,464,250	44,803,292	56,728,824
Business receipts	182,166,272	1,062,835	1,612,845	2,566,757	6,285,578	21,031,122	23,565,355	26,110,587	44,133,523	55,797,670
Interest on Government obligations:										
United States	16,517	87	3	25	250	1,560	2,076	2,590	4,896	5,030
State and local	4,857	14	-	-	25	208	124	386	1,822	2,278
Other interest	253,348	5,372	288	1,435	3,917	12,193	16,671	18,423	53,877	141,172
Rents	292,974	1,139	2,451	2,100	7,472	35,473	35,781	34,981	83,494	90,083
Royalties	56,285	208	303	428	269	1,161	681	4,888	7,122	41,225
Net short-term capital gain reduced by net long-term capital loss	8,602	76	72	250	837	1,665	373	347	4,639	343
Net long-term capital gain reduced by net short-term capital loss	126,740	3,798	469	4,618	4,308	9,428	9,073	17,285	26,415	51,346
Net gain, noncapital assets	39,403	470	987	976	2,888	4,217	4,039	4,059	7,236	14,531
Dividends, domestic corporations	84,018	117	5	164	707	4,002	3,571	4,239	19,180	52,033
Dividends, foreign corporations	38,516	428	-	-	24	69	-	929	1,204	35,862
Other receipts	1,833,822	11,371	30,356	43,839	74,891	212,206	238,488	265,536	459,884	497,251
Total deductions	181,133,178	1,070,154	1,655,142	2,575,033	6,269,843	20,941,749	23,414,321	25,926,147	43,778,672	55,502,117
Cost of sales and operations	153,699,528	892,944	1,080,146	1,877,270	4,884,735	17,047,846	19,377,463	21,869,802	37,555,232	49,114,090
Compensation of officers	3,190,872	10,321	163,190	166,901	319,360	685,390	587,158	502,094	528,653	227,805
Repairs	328,909	1,075	2,826	7,437	13,494	44,780	48,043	46,043	70,094	95,117
Bad debts	368,628	3,072	2,965	5,483	12,121	53,858	65,654	57,069	90,994	77,412
Rent	1,069,761	5,488	30,514	33,322	69,420	172,985	168,562	149,994	219,308	220,168
Taxes	1,973,031	20,305	19,473	34,208	65,760	244,093	299,860	260,571	489,916	538,845
Interest	888,898	7,765	4,277	6,917	19,702	65,510	86,962	107,588	221,603	368,574
Contributions or gifts	48,643	226	74	301	639	3,258	4,747	7,377	16,197	15,824
Amortization	8,557	49	299	224	1,126	648	588	1,247	2,367	2,009
Depreciation	1,085,795	3,297	13,335	23,481	47,900	150,973	153,117	158,456	232,434	302,802
Depletion	41,429	4	7	-	45	286	410	655	2,133	37,889
Advertising	888,807	9,532	7,865	12,511	24,183	74,373	94,339	100,109	199,841	366,054
Pension, profit sharing, stock bonus, annuity plans	365,463	935	4,342	4,790	9,073	30,274	45,708	57,890	93,284	119,167
Other employee benefit plans	134,450	709	993	1,333	3,639	14,720	15,940	19,228	35,266	42,622
Net loss, noncapital assets	25,962	1,040	1,168	566	822	4,454	[1]1,836	2,951	4,995	8,130
Other deductions	17,014,445	113,392	323,668	400,289	797,824	2,348,301	2,463,934	2,585,073	4,016,355	3,965,609
Total receipts less total deductions	3,788,176	15,761	[1]7,363	45,559	111,323	371,555	461,911	538,103	1,024,620	1,226,707
Constructive taxable income from related foreign corporations	10,732	-	-	-	-	-	3,068	1,292	877	5,495
Net income (less deficit)	3,794,051	15,747	[2]7,363	45,559	111,298	371,347	464,855	539,009	1,023,675	1,229,924
Net income	4,365,047	29,381	43,213	77,238	165,284	477,584	546,490	594,429	1,100,225	1,331,203
Deficit	570,996	13,634	50,576	31,679	53,986	106,237	81,635	55,420	76,550	101,279

Footnotes at end of table.

Table 5.6—BALANCE SHEET AND INCOME STATEMENT ITEMS, BY INDUSTRIAL DIVISION, AND SIZE OF TOTAL ASSETS—Continued

Industrial division and item	Total	Size of total assets: Zero assets	Under $25,000	$25,000 under $50,000	$50,000 under $100,000	$100,000 under $250,000	$250,000 under $500,000	$500,000 under $1,000,000	$1,000,000 under $5,000,000	$5,000,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
WHOLESALE AND RETAIL TRADE--Continued										
Retail Trade										
Number of returns	298,432	7,147	68,797	53,301	64,059	62,780	25,476	10,516	5,635	721
	(Thousand dollars)									
Total assets	73,611,420	-	811,017	1,927,752	4,559,501	9,911,533	8,751,425	7,080,693	9,931,634	30,637,865
Cash	5,459,846	-	108,539	220,667	495,004	1,027,260	727,512	493,039	670,490	1,717,335
Notes and accounts receivable	19,092,034	-	106,661	286,017	771,846	2,073,664	2,014,187	1,742,772	2,598,259	9,498,628
Less: Allowance for bad debts	673,001	-	2,677	4,833	15,584	48,402	53,566	53,902	73,767	420,270
Inventories	24,832,596	-	255,463	720,574	1,816,321	3,849,667	3,571,063	2,666,285	3,587,905	8,365,318
Investments in Government obligations:										
United States	286,061	-	751	2,107	5,397	24,445	16,523	22,822	34,271	179,745
State and local	64,269	-	-	104	604	708	1,786	1,638	8,065	51,364
Not stated	62,690	-	605	1,513	2,867	12,959	10,535	2,858	21,554	9,799
Other current assets	1,317,416	-	16,863	34,439	81,097	171,245	157,378	150,908	205,071	500,415
Loans to stockholders	324,523	-	17,515	26,461	55,269	92,770	43,170	37,479	30,830	21,029
Mortgage and real estate loans	86,320	-	428	1,166	6,602	14,035	17,640	7,742	21,870	16,837
Other investments	4,236,198	-	8,719	24,324	90,939	286,131	315,001	325,444	612,134	2,573,506
Depreciable assets	25,838,152	-	485,059	884,054	1,843,205	3,454,338	2,697,828	2,236,556	2,911,089	11,326,023
Less: Accumulated depreciation	11,767,133	-	280,390	427,825	895,257	1,645,366	1,269,481	1,032,168	1,335,898	4,880,748
Depletable assets	33,548	-	969	1,326	5,699	4,528	2,598	6,772	5,336	6,320
Less: Accumulated depletion	11,476	-	352	706	2,915	1,949	1,093	2,100	1,874	487
Land	2,303,933	-	7,012	28,485	82,577	268,066	274,492	284,827	398,019	960,455
Intangible assets (amortizable)	146,793	-	5,339	16,587	22,446	28,484	15,036	6,565	19,239	33,097
Less: Accumulated amortization	59,881	-	2,397	11,326	7,207	10,912	6,028	2,135	7,261	12,615
Other assets	2,038,532	-	82,910	124,618	200,591	309,862	216,844	185,291	226,302	692,114
Total liabilities	73,611,420	-	811,017	1,927,752	4,559,501	9,911,533	8,751,425	7,080,693	9,931,634	30,637,865
Accounts payable	12,768,532	-	195,838	412,246	906,532	1,740,461	1,396,566	1,102,154	1,485,281	5,529,454
Mortgages, notes, and bonds payable in less than one year	9,269,704	-	98,492	209,431	452,418	1,260,576	1,596,171	1,419,396	1,980,721	2,252,499
Other current liabilities	4,846,529	-	57,202	108,218	266,857	563,751	510,157	445,417	609,272	2,285,655
Loans from stockholders	1,789,446	-	166,020	206,566	337,158	439,061	286,845	157,023	119,583	77,190
Mortgages, notes, and bonds payable in one year or more	8,745,409	-	93,906	236,054	507,532	1,023,276	850,515	711,100	1,106,141	4,216,885
Other liabilities	3,413,792	-	37,334	50,467	108,697	229,907	217,276	242,778	363,412	2,163,921
Capital stock, preferred	856,089	-	2,340	7,041	19,038	49,856	87,591	74,652	192,095	423,476
Capital stock, common	10,021,369	-	396,072	617,430	1,181,318	2,057,261	1,496,895	1,009,568	1,080,715	2,182,110
Paid-in or capital surplus	3,340,170	-	36,728	60,572	139,862	217,841	151,463	130,205	298,770	2,304,729
Retained earnings, appropriated	253,605	-	1,624	2,579	14,651	23,734	39,776	29,443	58,124	83,674
Retained earnings, unappropriated	18,848,170	-	[1]264,969	32,996	658,486	2,380,857	2,198,456	1,811,322	2,725,701	9,305,321
Less: Cost of Treasury stock	541,395	-	9,570	15,848	33,048	75,048	80,286	52,365	88,181	187,049
Total receipts	202,568,961	1,310,162	4,114,031	6,422,789	13,907,437	28,878,463	26,769,629	21,533,831	29,078,464	70,554,155
Business receipts	197,824,082	1,270,761	4,058,089	6,355,514	13,742,014	28,434,496	26,291,322	21,044,010	28,345,010	68,282,866
Interest on Government obligations:										
United States	17,219	100	52	72	450	1,528	1,319	1,850	2,560	9,288
State and local	4,905	-	-	-	100	37	352	491	1,225	2,700
Other interest	331,072	2,900	850	2,565	8,979	32,128	39,498	30,256	57,198	156,698
Rents	592,239	4,661	5,622	9,237	18,323	59,072	65,858	96,317	110,863	222,286
Royalties	8,446	-	249	329	442	1,196	1,730	231	2,005	2,264
Net short-term capital gain reduced by net long-term capital loss	4,434	852	-	43	602	872	507	119	282	1,157
Net long-term capital gain reduced by net short-term capital loss	165,228	7,252	5,337	4,561	7,784	18,917	16,320	15,903	17,050	72,104
Net gain, noncapital assets	53,976	4,180	8,373	3,979	4,394	9,056	5,396	4,922	6,610	7,066
Dividends, domestic corporations	98,855	50	43	126	935	2,011	4,012	6,931	15,465	69,282
Dividends, foreign corporations	42,270	-	-	-	2	25	-	12	23	42,208
Other receipts	3,426,235	19,406	35,416	46,363	123,412	319,125	343,315	332,789	520,173	1,686,236
Total deductions	198,177,795	1,315,226	4,169,382	6,374,790	13,684,163	28,261,473	26,314,310	21,212,740	28,565,086	68,280,625
Cost of sales and operations	145,146,903	945,496	2,632,229	4,178,855	9,357,109	20,790,782	20,371,225	16,592,190	22,439,288	47,839,729
Compensation of officers	3,715,675	18,728	275,205	387,776	678,105	923,515	606,154	340,088	323,674	162,430
Repairs	672,149	5,740	20,949	29,998	57,361	97,054	74,951	64,592	78,802	242,702
Bad debts	509,007	3,351	5,757	10,618	33,403	76,076	69,179	61,722	72,240	176,661
Rent	4,100,040	36,934	186,739	223,794	419,183	608,261	428,797	314,524	421,229	1,460,579
Taxes	2,887,809	19,584	94,669	124,066	240,304	420,440	322,163	258,398	323,863	1,084,322
Interest	1,221,305	6,490	12,547	25,763	59,186	143,181	137,361	120,190	168,702	537,885
Contributions or gifts	64,865	289	134	476	1,575	5,222	6,220	5,583	10,417	34,949
Amortization	10,205	69	571	716	1,194	2,029	1,224	1,286	1,160	1,956
Depreciation	2,133,015	12,837	48,406	85,199	169,726	299,086	230,481	184,441	238,211	864,628
Depletion	4,715	16	376	109	519	949	406	810	1,237	293
Advertising	3,149,498	18,887	39,609	73,388	174,077	363,000	325,579	284,755	426,408	1,443,795
Pension, profit sharing, stock bonus, annuity plans	398,886	1,493	493	1,993	9,429	24,150	30,318	30,080	49,503	251,427
Other employee benefit plans	225,679	1,561	2,155	5,028	9,240	22,144	20,697	17,683	26,578	120,593
Net loss, noncapital assets	41,064	6,230	5,374	1,523	3,658	5,308	3,170	1,590	6,946	7,265
Other deductions	33,906,980	237,521	844,169	1,225,488	2,470,094	4,480,276	3,686,385	2,934,808	3,976,828	14,051,411
Total receipts less total deductions	4,391,166	[1]5,064	[1]55,351	47,999	223,274	616,990	455,319	321,091	513,378	2,273,530
Constructive taxable income from related foreign corporations	24,216	-	-	-	-	-	-	-	-	24,216
Net income (less deficit)	4,410,477	[2]5,064	[2]55,351	47,999	223,174	616,953	454,967	320,600	512,153	2,295,046
Net income	5,290,129	34,095	65,605	145,801	365,116	759,046	561,641	407,136	599,364	2,352,325
Deficit	879,652	39,159	120,956	97,802	141,942	142,093	106,674	86,536	87,211	57,279

Footnotes at end of table.

Table 5.6—BALANCE SHEET AND INCOME STATEMENT ITEMS, BY INDUSTRIAL DIVISION, AND SIZE OF TOTAL ASSETS—Continued

Industrial division and item	Total	Size of total assets: Zero assets	Under $25,000	$25,000 under $50,000	$50,000 under $100,000	$100,000 under $250,000	$250,000 under $500,000	$500,000 under $1,000,000	$1,000,000 under $5,000,000	$5,000,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
WHOLESALE AND RETAIL TRADE--Continued										
Wholesale and Retail Trade not Allocable										
Number of returns	3,565	484	1,359	385	396	534	165	156	75	11
	(Thousand dollars)									
Total assets	884,270	-	12,461	14,610	29,006	89,690	50,337	104,645	150,367	433,154
Cash	70,194	-	1,436	1,710	2,605	11,135	4,581	9,166	9,764	29,797
Notes and accounts receivable	179,784	-	4,285	2,732	8,926	19,276	13,900	33,157	40,034	57,474
Less: Allowance for bad debts	3,514	-	49	7	249	287	125	1,230	778	789
Inventories	255,406	-	3,008	2,474	10,141	27,468	13,421	40,113	51,284	107,497
Investments in Government obligations:										
United States	731	-	20	-	-	268	-	-	-	443
State and local	50	-	50	-	-	-	-	-	-	-
Not stated	981	-	-	-	-	-	-	981	-	-
Other current assets	11,499	-	603	1,320	352	1,022	568	960	4,758	1,916
Loans to stockholders	1,674	-	25	567	29	249	447	199	140	18
Mortgage and real estate loans	1,640	-	-	-	-	12	-	-	1,628	-
Other investments	210,266	-	371	55	2,364	6,103	1,938	3,559	15,184	180,692
Depreciable assets	200,399	-	2,736	5,482	4,027	21,793	21,623	23,747	44,026	76,965
Less: Accumulated depreciation	96,082	-	1,375	2,660	2,245	10,455	9,055	11,637	23,240	35,415
Depletable assets	174	-	-	-	-	174	-	-	-	-
Less: Accumulated depletion	12	-	-	-	-	12	-	-	-	-
Land	18,788	-	32	343	1,961	2,041	2,584	2,367	3,828	5,632
Intangible assets (amortizable)	827	-	56	25	50	36	17	186	47	410
Less: Accumulated amortization	298	-	42	-	-	-	5	99	11	141
Other assets	31,763	-	1,305	2,569	1,045	10,867	443	3,176	3,703	8,655
Total liabilities	884,270	-	12,461	14,610	29,006	89,690	50,337	104,645	150,367	433,154
Accounts payable	131,893	-	2,198	4,962	7,192	13,806	13,315	13,561	20,887	55,972
Mortgages, notes, and bonds payable in less than one year	76,521	-	587	1,725	2,636	10,478	7,051	13,462	17,750	22,832
Other current liabilities	46,709	-	1,032	707	3,877	4,857	1,086	7,751	8,910	18,489
Loans from stockholders	13,632	-	1,572	1,075	779	6,691	1,160	832	1,523	-
Mortgages, notes, and bonds payable in one year or more	159,213	-	1,870	3,276	2,488	3,954	12,326	19,702	21,981	93,616
Other liabilities	33,890	-	475	569	1,282	5,243	564	1,500	9,497	14,760
Capital stock, preferred	36,664	-	551	175	-	25	696	-	3,094	32,123
Capital stock, common	131,589	-	10,124	5,338	10,261	23,577	9,943	21,116	18,803	32,427
Paid-in or capital surplus	19,825	-	[1]65	757	1,413	693	[1]453	596	2,337	14,547
Retained earnings, appropriated	2,759	-	2	-	474	11	13	857	1,284	118
Retained earnings, unappropriated	242,586	-	[1]5,860	[1]3,974	800	20,417	5,021	30,852	45,782	149,548
Less: Cost of Treasury stock	11,011	-	25	-	2,196	62	385	5,584	1,481	1,278
Total receipts	1,665,076	26,818	31,771	36,261	87,093	173,240	103,464	249,836	291,392	665,201
Business receipts	1,622,798	25,758	31,281	35,921	86,438	168,525	100,918	245,840	283,876	644,241
Interest on Government obligations:										
United States	94	-	1	-	-	9	-	25	56	3
State and local	2	-	-	-	-	-	-	-	2	-
Other interest	5,171	108	1	25	3	337	122	393	1,075	3,107
Rents	7,480	123	73	196	59	899	1,546	786	862	2,936
Royalties	407	74	86	-	50	-	-	7	96	94
Net short-term capital gain reduced by net long-term capital loss	1,368	-	-	-	-	1,363	-	-	5	-
Net long-term capital gain reduced by net short-term capital loss	1,936	-	7	-	1	229	13	102	538	1,046
Net gain, noncapital assets	1,087	101	-	-	3	10	-	74	109	790
Dividends, domestic corporations	1,392	8	-	-	-	84	150	227	286	637
Dividends, foreign corporations	37	-	-	-	-	-	-	-	1	36
Other receipts	23,304	646	322	119	539	1,784	715	2,382	4,486	12,311
Total deductions	1,629,218	27,014	33,786	37,195	86,940	167,534	101,827	235,944	282,255	656,723
Cost of sales and operations	1,242,941	19,698	20,849	27,233	58,820	118,846	79,987	178,361	217,951	521,196
Compensation of officers	36,404	412	2,307	1,958	4,850	8,396	3,424	8,891	3,993	2,173
Repairs	6,126	12	102	666	363	703	497	898	1,124	1,761
Bad debts	4,664	-	413	23	425	1,013	357	487	764	1,182
Rent	24,916	978	1,348	757	1,685	2,578	901	2,794	4,909	8,966
Taxes	24,977	753	647	478	1,119	2,622	1,626	3,148	3,923	10,661
Interest	15,644	416	79	223	369	1,162	973	1,680	2,442	8,300
Contributions or gifts	382	-	5	-	-	27	15	98	135	102
Amortization	63	-	14	-	-	1	-	12	36	-
Depreciation	16,643	149	343	750	522	2,114	1,418	2,276	3,439	5,632
Depletion	-	-	-	-	-	-	-	-	-	-
Advertising	18,828	232	94	146	3,631	2,571	603	854	2,716	7,981
Pension, profit sharing, stock bonus, annuity plans	5,625	250	-	-	125	205	79	1,579	574	2,813
Other employee benefit plans	1,735	169	-	-	19	107	125	353	562	400
Net loss, noncapital assets	431	237	9	25	100	35	[1]2	-	8	15
Other deductions	229,839	3,708	7,576	4,936	14,912	27,154	[1]11,820	34,513	39,679	85,541
Total receipts less total deductions	35,858	[1]196	[1]2,015	[1]934	153	5,706	1,637	13,892	9,137	8,478
Constructive taxable income from related foreign corporations	82	-	-	-	-	-	-	-	62	20
Net income (less deficit)	35,938	[2]196	[2]2,015	[2]934	153	5,706	[1]1,637	13,892	9,197	8,498
Net income	47,111	1,757	679	897	3,019	6,698	[1]1,972	13,892	9,699	8,498
Deficit	11,173	1,953	2,694	1,831	2,866	992	335	-	502	-

Footnotes at end of table.

Table 5.6—BALANCE SHEET AND INCOME STATEMENT ITEMS, BY INDUSTRIAL DIVISION, AND SIZE OF TOTAL ASSETS—Continued

Industrial division and item	Total	Size of total assets: Zero assets	Under $25,000	$25,000 under $50,000	$50,000 under $100,000	$100,000 under $250,000	$250,000 under $500,000	$500,000 under $1,000,000	$1,000,000 under $5,000,000	$5,000,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
FINANCE, INSURANCE, AND REAL ESTATE										
Number of returns	402,740	15,338	84,516	51,736	67,099	80,149	42,455	22,637	22,985	15,825
	(Thousand dollars)									
Total assets	1,007,716,563	-	883,595	1,893,486	4,825,440	12,818,223	14,903,322	15,719,914	51,898,816	904,773,767
Cash	84,933,622	-	157,930	211,260	461,598	992,209	849,973	810,764	3,963,837	77,486,051
Notes and accounts receivable	270,761,829	-	168,175	336,089	740,883	2,250,844	3,627,957	4,352,632	14,524,989	244,760,260
Less: Allowance for bad debts	10,866,843	-	3,558	11,580	9,990	38,568	86,891	93,926	348,800	10,273,530
Inventories	293,114	-	693	1,056	11,104	20,892	13,641	6,501	42,754	196,473
Investments in Government obligations:										
United States	82,643,393	-	2,334	6,775	20,732	74,153	143,215	266,677	5,269,868	76,859,639
State and local	54,139,273	-	357	1,654	1,687	23,568	37,566	97,241	1,403,888	52,573,312
Not stated	3,836,610	-	1,577	3,811	14,885	39,956	46,621	57,357	698,298	2,974,105
Other current assets	17,618,023	-	36,673	80,970	262,772	689,974	897,630	994,008	1,815,319	12,840,677
Loans to stockholders	787,843	-	27,283	37,412	77,235	132,184	77,337	113,216	137,908	185,268
Mortgage and real estate loans	176,879,393	-	10,112	30,061	74,347	203,205	348,436	373,345	4,125,687	171,714,200
Other investments	244,549,376	-	61,030	146,867	357,529	956,345	1,211,782	1,475,768	5,738,381	234,601,674
Depreciable assets	64,059,330	-	422,100	998,507	2,654,922	6,940,266	7,189,601	6,775,272	13,316,626	25,762,036
Less: Accumulated depreciation	16,611,032	-	204,838	414,736	1,026,949	2,436,358	2,344,511	1,971,084	3,477,801	4,734,755
Depletable assets	3,220,612	-	5,212	6,524	17,692	67,272	64,140	71,887	507,631	2,480,254
Less: Accumulated depletion	849,667	-	1,215	2,244	4,024	26,104	23,801	26,179	304,461	461,639
Land	16,550,162	-	146,887	381,194	1,002,259	2,547,521	2,512,064	2,052,135	3,614,027	4,294,075
Intangible assets (amortizable)	460,629	-	8,499	7,316	13,538	36,133	48,168	105,632	66,650	174,693
Less: Accumulated amortization	165,313	-	4,786	3,312	5,018	12,860	18,015	57,699	19,456	44,167
Other assets	15,476,209	-	49,130	75,862	160,238	357,591	308,409	316,367	823,471	13,385,141
Total liabilities	1,007,716,563	-	883,595	1,893,486	4,825,440	12,818,223	14,903,322	15,719,914	51,898,816	904,773,767
Accounts payable	11,535,505	-	130,578	172,172	340,249	796,305	874,986	983,837	1,805,000	6,432,378
Mortgages, notes, and bonds payable in less than one year	39,282,033	-	123,858	174,915	452,551	1,356,125	1,839,766	2,525,837	5,014,324	27,794,657
Other current liabilities	562,319,788	-	59,382	79,822	151,934	406,657	548,071	784,777	19,223,802	541,065,343
Loans from stockholders	8,759,481	-	156,533	163,477	330,462	708,088	906,652	695,625	908,757	4,889,887
Mortgages, notes, and bonds payable in one year or more	61,847,700	-	179,012	483,993	1,343,579	4,113,211	5,105,019	5,351,332	11,430,365	33,841,189
Other liabilities	179,885,212	-	59,859	81,155	188,249	588,153	742,841	820,058	2,522,171	174,882,726
Capital stock, preferred	2,869,703	-	6,842	17,401	36,351	109,068	141,362	161,749	497,222	1,899,708
Capital stock, common	32,751,222	-	459,222	536,363	1,155,228	2,422,383	2,115,082	1,796,824	3,870,440	20,395,680
Paid-in or capital surplus	51,364,406	-	51,579	83,270	218,638	463,262	666,761	810,148	3,079,228	45,991,520
Retained earnings, appropriated	11,022,357	-	3,239	3,465	22,994	44,114	66,181	83,422	424,188	10,374,754
Retained earnings, unappropriated	47,192,452	-	[1]316,317	126,500	650,235	1,932,581	1,987,300	1,792,069	3,314,179	37,705,905
Less: Cost of Treasury stock	1,113,296	-	30,192	29,047	65,030	121,724	90,699	85,764	190,860	499,980
Total receipts	119,814,911	946,460	937,339	863,836	1,520,979	3,122,118	2,953,114	2,842,574	7,318,145	99,310,346
Business receipts	66,013,937	342,958	702,899	630,185	924,639	1,748,268	1,475,511	1,362,325	3,936,658	54,890,494
Interest on Government obligations:										
United States	3,533,266	46,433	924	923	3,004	6,044	11,003	23,833	254,714	3,186,388
State and local	1,774,098	17,696	85	84	126	2,361	1,804	4,656	46,679	1,700,607
Other interest	33,097,356	350,989	10,696	17,238	41,264	157,049	306,489	373,741	1,198,993	30,640,897
Rents	4,647,173	43,664	108,506	119,082	307,142	713,238	655,602	506,119	680,578	1,513,242
Royalties	741,923	3,696	10,972	2,616	14,357	17,947	9,108	44,870	201,918	436,439
Net short-term capital gain reduced by net long-term capital loss	64,113	727	1,010	1,251	2,095	3,409	4,209	12,358	8,488	30,566
Net long-term capital gain reduced by net short-term capital loss	2,852,116	30,758	21,423	13,158	43,788	78,599	79,560	82,738	218,913	2,283,179
Net gain, noncapital assets	2,427,607	23,531	44,231	47,650	106,216	253,135	243,063	274,409	353,992	1,081,380
Dividends, domestic corporations	2,692,565	60,465	2,790	1,988	10,905	21,960	32,680	46,977	166,870	2,347,930
Dividends, foreign corporations	90,698	70	13	205	18	313	321	465	3,084	86,209
Other receipts	1,880,059	25,473	33,790	29,456	67,425	119,795	133,764	110,083	247,258	1,113,015
Total deductions	107,083,783	861,354	958,806	814,747	1,364,013	2,766,047	2,586,670	2,512,452	6,689,588	88,530,106
Cost of sales and operations	32,221,922	127,542	126,407	143,373	254,955	395,903	273,905	297,595	1,353,628	29,248,614
Compensation of officers	3,629,348	33,312	152,302	122,952	174,677	326,079	236,507	181,081	418,190	1,984,248
Repairs	513,150	5,962	10,652	14,388	35,559	67,322	58,119	51,084	80,491	189,573
Bad debts	1,971,509	31,321	12,112	4,339	8,976	37,840	65,157	73,825	150,793	1,587,146
Rent	1,460,583	23,824	61,144	35,643	53,744	90,768	84,048	75,628	140,350	895,434
Taxes	4,012,275	43,159	44,105	59,528	131,086	294,814	276,022	246,953	466,668	2,449,940
Interest	19,537,273	273,818	34,780	37,924	101,189	306,707	405,366	471,854	1,253,712	16,651,923
Contributions or gifts	100,727	831	137	316	743	2,792	3,181	2,925	8,190	81,612
Amortization	44,806	558	1,154	564	474	3,580	3,634	1,667	5,298	27,877
Depreciation	3,054,653	29,628	29,780	51,597	119,982	301,128	308,751	278,502	517,651	1,417,634
Depletion	518,221	2,125	887	396	1,735	7,402	3,392	6,341	162,995	332,948
Advertising	955,038	6,300	24,071	16,033	27,211	44,311	43,813	34,530	84,636	674,133
Pension, profit sharing, stock bonus, annuity plans	872,013	7,027	1,526	1,797	1,902	7,527	11,066	12,963	28,064	800,141
Other employee benefit plans	187,333	1,397	1,357	941	2,053	5,515	4,011	5,515	12,784	153,760
Net loss, noncapital assets	765,622	16,509	38,569	5,114	8,399	8,930	7,638	5,004	17,746	657,713
Other deductions	37,239,310	258,041	419,823	319,842	441,328	865,429	802,060	766,985	1,988,392	31,377,410
Total receipts less total deductions	12,731,128	85,106	[1]21,467	49,089	156,966	356,071	366,444	330,122	628,557	10,780,240
Constructive taxable income from related foreign corporations	45,451	-	-	-	-	56	121	64	1,101	44,109
Net income (less deficit)	11,002,481	67,410	[2]21,552	49,005	156,840	353,766	364,761	325,530	582,979	9,123,742
Net income	12,762,894	139,884	91,601	100,123	240,914	523,101	505,547	477,460	954,363	9,729,901
Deficit	1,760,413	72,474	113,153	51,118	84,074	169,335	140,786	151,930	371,384	606,159

Footnotes at end of table.

Table 5.6—BALANCE SHEET AND INCOME STATEMENT ITEMS, BY INDUSTRIAL DIVISION, AND SIZE OF TOTAL ASSETS—Continued

Industrial division and item	Total	Size of total assets: Zero assets	Under $25,000	$25,000 under $50,000	$50,000 under $100,000	$100,000 under $250,000	$250,000 under $500,000	$500,000 under $1,000,000	$1,000,000 under $5,000,000	$5,000,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
SERVICES										
Number of returns	202,065	6,924	84,739	31,227	28,427	29,828	11,157	5,365	3,747	651
	(Thousand dollars)									
Total assets	36,857,947	-	771,491	1,113,914	2,020,403	4,737,262	3,897,776	3,663,322	7,250,822	13,402,957
Cash	3,091,564	-	149,623	176,607	275,645	547,852	350,648	263,700	502,314	825,175
Notes and accounts receivable	6,592,047	-	133,657	192,269	354,588	917,101	644,697	503,735	1,107,691	2,738,309
Less: Allowance for bad debts	111,233	-	2,468	1,852	6,455	12,699	10,541	5,997	26,354	44,867
Inventories	1,800,431	-	41,072	55,699	91,764	164,220	130,396	82,243	216,593	1,018,444
Investments in Government obligations:										
United States	295,778	-	1,498	1,527	2,969	23,889	13,912	20,218	53,047	178,718
State and local	223,335	-	99	-	376	4,146	3,738	5,887	20,017	189,072
Not stated	84,249	-	1,473	976	4,976	6,808	7,156	6,974	38,610	17,276
Other current assets	1,041,629	-	18,161	27,303	48,858	120,934	100,755	92,258	188,806	444,554
Loans to stockholders	225,728	-	20,392	26,336	33,196	48,491	33,833	25,533	30,721	7,226
Mortgage and real estate loans	113,832	-	90	2,659	4,805	11,451	9,865	5,903	34,741	44,318
Other investments	3,631,896	-	18,650	43,305	90,196	236,291	245,341	239,707	568,425	2,189,981
Depreciable assets	26,568,832	-	733,933	1,008,335	1,611,955	3,822,084	3,322,731	3,075,750	5,900,772	7,093,272
Less: Accumulated depreciation	10,953,316	-	435,074	546,409	761,462	1,720,879	1,438,824	1,116,724	2,304,336	2,629,608
Depletable assets	41,435	-	7,279	1,649	6,534	5,478	1,838	181	3,758	14,718
Less: Accumulated depletion	13,580	-	6,111	831	2,615	1,277	173	61	1,582	930
Land	2,329,049	-	15,606	52,850	131,729	345,298	308,932	324,166	524,235	626,233
Intangible assets (amortizable)	426,534	-	7,454	7,706	26,829	24,913	29,988	29,639	217,123	82,882
Less: Accumulated amortization	227,713	-	3,056	2,077	10,610	10,213	8,866	12,560	134,244	46,087
Other assets	1,697,450	-	69,213	67,862	117,125	203,374	152,350	122,770	310,485	654,271
Total liabilities	36,857,947	-	771,491	1,113,914	2,020,403	4,737,262	3,897,776	3,663,322	7,250,822	13,402,957
Accounts payable	3,971,462	-	154,341	152,997	226,937	455,255	391,508	284,530	746,168	1,559,726
Mortgages, notes, and bonds payable in less than one year	4,559,015	-	113,355	135,726	215,114	531,001	458,920	502,494	1,016,926	1,585,479
Other current liabilities	2,377,305	-	92,406	84,894	117,038	290,404	233,789	181,002	412,230	965,542
Loans from stockholders	1,472,089	-	159,361	114,396	186,194	255,476	157,109	173,255	187,431	238,867
Mortgages, notes, and bonds payable in one year or more	10,831,714	-	118,724	195,646	396,497	1,130,669	1,191,309	1,289,491	2,677,566	3,831,812
Other liabilities	1,777,208	-	47,204	42,392	77,654	141,574	102,167	143,944	327,653	894,620
Capital stock, preferred	404,921	-	6,870	5,817	17,089	34,202	46,303	53,997	67,337	173,306
Capital stock, common	4,586,381	-	344,185	331,360	498,711	844,067	556,094	435,111	710,045	866,808
Paid-in or capital surplus	2,426,814	-	46,642	57,008	101,338	165,279	165,859	140,811	414,193	1,335,684
Retained earnings, appropriated	161,403	-	1,398	2,076	5,557	18,863	12,220	24,291	38,450	58,548
Retained earnings, unappropriated	4,683,203	-	[1]298,052	3,849	207,171	924,004	618,059	473,114	708,780	2,046,278
Less: Cost of Treasury stock	393,568	-	14,943	12,247	28,897	53,532	35,561	38,718	55,957	153,713
Total receipts	43,082,993	560,883	3,153,595	2,664,329	3,674,924	6,749,635	4,583,279	3,692,641	6,603,627	11,400,080
Business receipts	41,184,713	531,136	3,085,847	2,603,078	3,555,048	6,530,719	4,412,464	3,531,686	6,200,003	10,734,732
Interest on Government obligations:										
United States	15,972	163	111	220	446	1,711	1,118	1,089	3,474	7,640
State and local	7,958	79	-	-	175	219	427	200	1,591	5,267
Other interest	134,152	2,715	1,013	2,033	5,690	14,311	9,498	8,425	25,171	65,296
Rents	623,187	6,169	15,639	15,798	30,740	79,992	69,920	40,732	156,738	207,459
Royalties	52,067	-	702	1,329	783	2,497	4,266	3,763	5,680	33,047
Net short-term capital gain reduced by net long-term capital loss	9,720	24	342	177	3,328	1,339	725	789	1,712	1,284
Net long-term capital gain reduced by net short-term capital loss	149,063	7,115	5,112	2,073	5,508	24,435	8,591	14,769	39,432	42,028
Net gain, noncapital assets	88,808	6,555	3,768	2,204	5,566	9,191	8,772	5,803	20,789	26,160
Dividends, domestic corporations	58,743	19	33	216	715	2,815	1,862	4,641	10,246	38,196
Dividends, foreign corporations	26,930	-	4	2	-	212	82	46	741	25,843
Other receipts	731,680	6,908	41,024	37,199	66,925	82,194	65,554	80,698	138,050	213,128
Total deductions	41,262,907	569,102	3,187,293	2,607,750	3,555,994	6,454,645	4,385,748	3,545,934	6,307,234	10,649,207
Cost of sales and operations	22,560,589	239,085	1,526,398	1,343,784	1,900,793	3,492,985	2,387,780	1,983,163	3,389,961	6,296,640
Compensation of officers	2,385,000	23,185	440,959	307,683	353,479	504,139	247,601	149,000	191,560	167,394
Repairs	469,524	4,792	29,111	26,837	38,229	80,003	56,958	42,525	77,575	113,494
Bad debts	157,475	7,996	10,581	5,674	8,180	24,561	18,537	12,617	23,913	45,416
Rent	1,525,230	20,376	229,453	154,084	184,678	269,803	138,418	79,898	188,408	260,112
Taxes	1,424,239	19,555	88,788	78,696	120,924	224,752	162,460	138,593	234,579	355,892
Interest	828,935	14,718	12,249	17,705	36,107	92,259	92,303	99,218	193,727	270,649
Contributions or gifts	27,405	109	348	732	1,260	2,531	3,132	2,334	5,532	11,427
Amortization	25,939	216	883	549	1,217	1,442	2,414	2,811	3,725	12,682
Depreciation	3,009,302	60,021	80,120	93,433	155,364	357,438	287,893	281,342	627,702	1,065,989
Depletion	4,567	4	125	325	82	227	287	380	397	2,740
Advertising	747,135	22,431	87,519	39,837	57,260	103,555	79,574	66,776	98,868	191,315
Pension, profit sharing, stock bonus, annuity plans	268,615	5,891	7,044	12,894	19,784	37,069	30,272	20,595	50,695	84,371
Other employee benefit plans	108,196	3,474	4,279	5,349	7,574	14,574	13,659	6,999	17,418	34,870
Net loss, noncapital assets	33,964	3,787	7,402	1,666	2,775	4,286	1,587	2,189	5,359	4,973
Other deductions	7,686,792	143,462	662,034	518,502	668,288	1,245,021	862,933	657,494	1,197,815	1,731,243
Total receipts less total deductions	1,820,086	[1]8,219	[1]33,698	56,579	118,930	294,990	197,531	146,707	296,393	750,873
Constructive taxable income from related foreign corporations	15,519	-	-	-	-	-	-	1	237	15,281
Net income (less deficit)	1,827,647	[2]8,298	[2]33,698	56,579	118,755	294,771	197,104	146,508	295,039	760,887
Net income	2,587,101	29,097	103,234	124,309	203,098	397,421	274,441	207,277	427,677	818,547
Deficit	759,454	37,395	136,932	67,730	86,343	102,650	77,337	60,769	132,638	57,660

Footnotes at end of table.

Table 5.6—BALANCE SHEET AND INCOME STATEMENT ITEMS, BY INDUSTRIAL DIVISION, AND SIZE OF TOTAL ASSETS—Continued

Industrial division and item	Total	Size of total assets: Zero assets	Under $25,000	$25,000 under $50,000	$50,000 under $100,000	$100,000 under $250,000	$250,000 under $500,000	$500,000 under $1,000,000	$1,000,000 under $5,000,000	$5,000,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
NATURE OF BUSINESS NOT ALLOCABLE										
Number of returns	8,030	1,565	4,624	770	601	231	165	52	22	-
	(Thousand dollars)									
Total assets	257,960	-	25,628	27,710	41,044	33,372	52,356	33,969	43,881	-
Cash	27,383	-	4,689	1,594	4,691	4,161	9,561	347	2,340	-
Notes and accounts receivable	69,502	-	7,773	8,710	16,844	10,901	11,903	3,875	9,496	-
Less: Allowance for bad debts	2,328	-	183	-	375	87	12	-	1,671	-
Inventories	19,924	-	2,031	927	1,068	2,992	198	7,795	4,913	-
Investments in Government obligations:										
United States	-	-	-	-	-	-	-	-	-	-
State and local	-	-	-	-	-	-	-	-	-	-
Not stated	-	-	-	-	-	-	-	-	-	-
Other current assets	5,967	-	437	1,535	1,272	1,097	748	628	250	-
Loans to stockholders	18,590	-	983	1,657	3,345	16	80	12,480	29	-
Mortgage and real estate loans	4,144	-	-	-	998	1,267	1,863	13	3	-
Other investments	22,013	-	1,045	3,546	1,198	5,152	6,614	663	3,795	-
Depreciable assets	51,799	-	5,487	5,214	5,195	5,485	9,528	6,121	14,769	-
Less: Accumulated depreciation	13,796	-	2,903	1,656	712	2,342	2,795	1,195	2,193	-
Depletable assets	2,198	-	200	-	1,248	-	-	-	750	-
Less: Accumulated depletion	-	-	-	-	-	-	-	-	-	-
Land	43,122	-	2,372	5,097	5,150	2,601	13,936	2,944	11,022	-
Intangible assets (amortizable)	526	-	250	275	-	-	-	-	1	-
Less: Accumulated amortization	140	-	90	50	-	-	-	-	-	-
Other assets	9,056	-	3,537	861	1,122	2,129	732	298	377	-
Total liabilities	257,960	-	25,628	27,710	41,044	33,372	52,356	33,969	43,881	-
Accounts payable	41,321	-	11,072	4,668	11,702	3,102	1,451	949	8,377	-
Mortgages, notes, and bonds payable in less than one year	33,323	-	4,242	3,326	1,922	8,976	5,246	1,228	8,383	-
Other current liabilities	5,422	-	1,282	492	1,149	922	196	114	1,267	-
Loans from stockholders	9,868	-	5,783	889	411	1,924	-	111	750	-
Mortgages, notes, and bonds payable in one year or more	71,847	-	5,059	3,883	6,216	7,524	12,597	16,194	20,374	-
Other liabilities	10,267	-	1,780	1,658	671	1,671	4,437	-	50	-
Capital stock, preferred	6,881	-	841	-	2,446	1,403	-	117	2,074	-
Capital stock, common	103,154	-	35,959	13,327	13,396	4,197	9,827	14,850	11,598	-
Paid-in or capital surplus	25,015	-	8,465	1,223	5,060	4,245	5,785	1,080	[1]843	-
Retained earnings, appropriated	1,373	-	27	-	75	472	-	795	4	-
Retained earnings, unappropriated	[1]49,186	-	[1]48,626	[1]1,431	[1]1,873	[1]1,053	12,817	[1]1,378	[1]7,642	-
Less: Cost of Treasury stock	1,325	-	256	325	131	11	-	91	511	-
Total receipts	113,834	3,316	17,495	11,670	11,320	24,085	19,458	12,249	14,241	-
Business receipts	91,912	828	15,680	11,007	10,045	23,493	5,451	11,577	13,831	-
Interest on Government obligations:										
United States	213	-	-	-	-	89	124	-	-	-
State and local	-	-	-	-	-	-	-	-	-	-
Other interest	454	-	98	25	25	115	174	16	1	-
Rents	1,365	-	6	300	524	75	-	452	8	-
Royalties	-	-	-	-	-	-	-	-	-	-
Net short-term capital gain reduced by net long-term capital loss	74	-	49	-	-	25	-	-	-	-
Net long-term capital gain reduced by net short-term capital loss	710	84	254	49	100	14	-	143	66	-
Net gain, noncapital assets	200	24	24	-	150	-	-	-	2	-
Dividends, domestic corporations	60	-	24	-	-	9	17	10	-	-
Dividends, foreign corporations	-	-	-	-	-	-	-	-	-	-
Other receipts	18,846	2,380	1,360	289	476	265	13,692	51	333	-
Total deductions	107,904	6,345	18,759	11,199	11,307	25,980	7,870	12,393	14,051	-
Cost of sales and operations	57,163	1,034	4,984	5,350	5,857	16,137	3,056	10,263	10,482	-
Compensation of officers	6,681	2	2,947	708	475	1,233	994	131	191	-
Repairs	710	39	4	52	129	188	90	28	180	-
Bad debts	886	118	556	9	49	126	-	-	28	-
Rent	2,843	24	761	442	635	796	26	114	45	-
Taxes	4,480	131	508	455	405	1,130	1,292	250	309	-
Interest	3,488	79	610	173	349	605	557	588	527	-
Contributions or gifts	2	-	-	-	-	-	-	-	2	-
Amortization	6	-	5	1	-	-	-	-	-	-
Depreciation	3,161	77	358	358	525	406	552	375	510	-
Depletion	-	-	-	-	-	-	-	-	-	-
Advertising	766	-	82	114	178	236	16	50	90	-
Pension, profit sharing, stock bonus, annuity plans	73	-	-	73	-	-	-	-	-	-
Other employee benefit plans	244	-	244	-	-	-	-	-	-	-
Net loss, noncapital assets	2,039	2,001	12	-	25	1	-	-	-	-
Other deductions	25,362	2,840	7,688	3,464	2,680	5,122	1,287	594	1,687	-
Total receipts less total deductions	5,930	[1]3,029	[1]1,264	471	13	[1]1,895	11,588	[1]144	190	-
Constructive taxable income from related foreign corporations	-	-	-	-	-	-	-	-	-	-
Net income (less deficit)	5,930	[2]3,029	[2]1,264	471	13	[2]1,895	11,588	[2]144	190	-
Net income	18,257	293	2,131	992	1,748	308	12,060	93	632	-
Deficit	12,327	3,322	3,395	521	1,735	2,203	472	237	442	-

[1]Negative amounts.
[2]Deficit exceeds net income.
NOTE: Estimates are rounded and may not add to totals.
See text for explanatory statements and "Description of the Samples and Limitations of the Data."

Section 6

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Law and Terminology

CHANGE IN LAW

One change in the income tax law during 1966 could have affected the comparability of the statistics with those for other years. This was the suspension of the investment credit and accelerated depreciation on some property from October 19, 1966, through March 9, 1967.

With a few exceptions, property acquired or constructed during this suspension period could not qualify for the tax credit for investments in certain depreciable property. The same law suspended the use of "accelerated" depreciation methods for certain real property constructed or acquired during the same period. The real property involved was depreciable real property which was *not* "investment credit property," i.e., generally, buildings and their structural components.

EXPLANATION OF TERMS

For the major items and classifications selected for this report, brief definitions as well as descriptions of statistical methods used are presented in this section. Also, statements are included to indicate for which business organizations the data were available from the several administrative source documents. Frequently, more detailed information can be obtained from the 1966 income tax and information returns, and their instructions, facsimiles of which appear in section 8.

Explanations of terms were designed to aid in understanding the statistical content of this report and should not be construed as interpretations of the Internal Revenue Code, or related regulations, procedures, or policies. Code sections cited are those in effect for 1966.

Accounts payable

Corporate accounts payable were liability amounts of relatively short duration not secured by notes of indebtedness. Generally only liabilities which arose during the normal course of conducting the trade or business were included.

Active businesses

An "active" business was defined as one reporting at least one item of income or deductions. The statistics in this report are from the returns and schedules of active businesses only. Partnerships and corporations had to file returns even if they had no business activity during the year; however, such returns having no items of income or deductions were excluded from all tables except the sample count tables in section 7. Proprietorships only filed business or farm schedules if they had business activity, so there are no inactive proprietorships in any table.

Adjusted gross income

In table 2.9, adjusted gross income was the basis for a size classification of taxable returns filed by proprietors.

Adjusted gross income used in the proprietorship statistics and obtained from page 1 of the individual income tax return, Form 1040, represented gross income of the proprietor from all sources subject to income tax *minus* (1) ordinary and necessary expenses of operating a trade or business, (2) expense deductions attributable to rents and royalties, (3) expenses of outside salesmen attributable to earning salary or other compensation, (4) expenses of travel, meals, and lodging while away from home overnight paid by an employee with respect to services rendered, (5) transportation cost related to the performance of services as an employee, (6) expenses paid or incurred in connection with service as an employee under a reimbursed or other expense allowance arrangement with the employer, (7) exclusion of allowable sick pay if the sick pay was included in gross salary, (8) depreciation and depletion allowed life tenants and income beneficiaries of property held in trust, (9) deductible losses from sales of capital assets, and other property, (10) deduction equal to 50 percent of the excess of net long-term capital gain over net short-term capital loss, (11) net operating loss deduction, (12) contributions to a retirement fund by the self-employed, (13) reasonable expenses incurred in moving from old residence to new residence at new place of employment, and (14) any other deductions or exclusions from gross income. A deficit in adjusted gross income occurred when the above deductions exceeded the gross income.

Advertising

This deduction for promotional activities, directed toward the sale of goods and services in the course of the business activity, was separately identified only on the corporation income tax form. Advertising cost for corporations consisted of the reported business deduction and any identifiable amount of advertising reported as a cost of sales or of operations.

Agricultural program payments

This item included Government payments to farmers, i.e., those payments made directly to farm owners and operators in connection with farm programs such as the Soil Bank, Agricultural Conservation, Wheat, Feed Grain,

and Wool Incentive Programs. Such payments were comprised of cash, materials, and services, non-cash payments, such as lime, fertilizers, and technical assistance, being assessed at their fair market value. In addition, Commodity Credit loans forfeited were part of the Agricultural Program Payments in this report; however, these were not included in Department of Agriculture statistics on Government Payments.

Amortization

Amortization was the sum of the amounts of deferred expenses written off for research and experimental expenditures (section 174), exploration and development expenditures (sections 615 and 616), and trademark and trade name expenditures (section 177). The amounts shown in the statistics include amortization reported as a manufacturing or operating cost.

Bad debts

Bad debts occurring during the year or a reasonable addition to a reserve for bad debts was allowable as a deduction under section 166 of the Code.

Business receipts

Business receipts were, in general, gross receipts from sales and operations reduced by the cost of returned goods and allowances. They may have included excise taxes which were included in the sales price of the product; some taxpayers reported receipts this way and deducted the taxes as expenses, while others reported their receipts after adjustment for any taxes.

For proprietorships, business receipts were all income from the operation of the business, including incidental income from such things as sale of scrap or cash rebates that corporations and partnerships generally included in "other receipts" or "other income." Dividends, interest, rents, royalties, and other investment-type income were generally not included in the proprietorship receipts, though rents or interest that were actually income from business operations were sometimes included, for example, rents received by real estate operators and interest received by small-loan companies.

For partnerships, business receipts were, generally, the income from the company's principal business activity. Dividends, interest, rents, and royalties earned in addition to the income from the principal activity were shown as separate items; however, if rent or interest was the *principal* source of income, it was generally shown as business receipts. Incidental income, such as cash discounts or recoveries of taxes or bad debts previously deducted, was usually shown as "other income."

For corporations, business receipts were the income from the company's business operations. Investment income was shown in the separate categories for dividends, interest, rents, royalties, and gains from the sale of property, even if it was the principal source of income. However, when rent was actually operating income, as, for example, for hotels, real estate operators, public utilities, or manufacturers who rented rather than sold their products, the rental income was included in business receipts.

In the finance area, where interest was usually the pri cipal income, business receipts included such operati income as service charges, box rentals, commissions, a fees. For insurance companies, business receipts were i surance premiums earned. (Mutual insurance compani with less than $500,000 in total receipts were not requir to report premiums, so business receipts in the insuran area are slightly understated.)

Returns filed by corporate and partnership securi dealers and real estate developers were given speci treatment in statistical processing. Sales of securitie or real estate were netted against the cost of thes "goods" and only the net amount was shown in the statis tics. For partnerships, the net gain from the sale securities or real estate was shown as business receipt for corporations, it was shown as gain from the sale noncapital assets. Since it was usually not possible t separate sales of securities or real estate from othe sources of receipts, such as commissions or constructio activities, an arbitrary rule was used for corporation and partnerships in these industries: if cost of goods sol was 50 percent or more of business receipts, costs wer subtracted from receipts and the difference was used a business receipts (for partnerships) or gain from the sal of noncapital assets (for corporations). No such adjust ments were made for proprietorships in these industries and receipts and cost of goods sold were shown in the tables as the taxpayers reported them.

Capital gains

Capital gains in excess of capital losses were included in the income of corporations but not of proprietorships or partnerships. (The individual proprietors and partners reported any capital gains from the business on their individual returns.) Capital gains and losses were short-term if the asset had been held for 6 months or less or long-term if they had been held for more than 6 months. Any net long-term capital gains had to be reduced by any net short-term capital losses, and vice versa. In general, losses were deductible only to the extent of capital gains and the statistics shown are the net of deductible capital losses.

Generally, capital gains arose from the sale of capital assets which were defined as any property except: (1) Property used in trade or business (inventories, receivables, and depreciable assets); (2) certain U. S. Government obligations; and (3) certain copyrights and creative works. However, under certain circumstances, net gains from the sale of depreciable property and some other noncapital assets could be treated as capital gains (under section 1231 of the Code). Net *losses* under section 1231 were treated as losses on *noncapital* assets, i.e., were fully deductible in the year incurred as ordinary losses.

Capital stock--common and preferred

These corporate balance sheet items represented amounts of outstanding shares at the end of the year. Stock designated as "preferred" or shown in some other way as having preferential rights was included in preferred stock; all other capital stock was included in common stock.

Casualty losses

A casualty loss deduction could be taken for losses due to a sudden, unusual, or unexpected cause. The amount of loss deductible was limited to the difference between the value of the property immediately prior to the casualty and the value of the property immediately after the casualty with the difference reduced by any insurance coverage. For proprietorships and partnerships a casualty loss was shown as a separate deduction. For corporations it was included in "Other deductions."

Commissions

This deduction was shown separately only for proprietorships in this report, and included payments to salesmen in lieu of salaries and wages; and to brokers and agents for services connected with real estate, insurance, securities, and other financial transactions.

Compensation of officers

Compensation of officers of a corporation included amounts reported on the income statement of the return (or in supporting schedules) as salaries, wages, stock bonuses, or bonds, if the item was identified as having been paid to officers for personal services rendered.

Constructive taxable income from related foreign corporations

This corporate income statement item resulted from two provisions of the law requiring corporations to include in their taxable income amounts from related foreign corporations that they had not actually received.

One provision related to foreign tax credit. If a U. S. corporation received dividends from a foreign corporation of which it owned 10 percent or more of the stock, it could claim a foreign tax credit for its share of the taxes paid by the foreign corporation. When it did this and the foreign corporation was located in certain designated countries ("developed" countries), it had to include in its U. S. taxable income the amount of its share of the foreign taxes paid.

The other provision related to the accumulation of profits of "controlled" foreign corporations. Any foreign corporation owned 50 percent or more by a "U. S. person" had to make distributions to its U. S. shareholders, or else any U. S. shareholder who owned 10 percent or more of the stock had to include a certain percentage of the undistributed profits in his U. S. taxable income. There were many exceptions to these rules, depending on the foreign country, its tax rates compared to U. S. tax rates, and other factors.

The amount shown in the corporation income statement tables is the sum of identifiable amounts of these two types of constructive income.

Contributions or gifts

Contributions or gifts to charitable, religious, educational, and similar organizations were deductible with certain legal limitations, in the computation of income of corporations. Proprietorships and partnerships were not allowed this deduction in the computation of business net profit, but it could be claimed by the owner or partner as an itemized deduction on his individual income tax return.

Cost of depreciable property

Cost of depreciable property for tax purposes was shown in these statistics only for proprietorships. It was generally the cost at the end of the year, though for the few taxpayers using the depreciation guidelines under Revenue Procedure 62-21, it included only cost at the *beginning* of the year and did not reflect additions or retirements during the year. It was taken from the depreciation schedule on schedule C or schedule F of Form 1040. Since the cost was only for property used in the proprietorship businesses, the cost of property held for the production of income reported on schedule B (rents and royalties) was excluded.

The cost of depreciable property for proprietorships was the cost of tangible property (such as buildings and equipment) and cost of the intangible assets (such as patents and copyrights) on which depreciation was allowed. The data included cost of property without regard to salvage value and may also have included the cost of fully depreciated property. Cost was excluded when the taxpayer did not show gross depreciable assets before subtracting accumulated depreciation or showed only partial cost of the property.

The cost of depreciable property for proprietorships was similar to, but not identical with, the balance sheet account, "depreciable assets," reported by partnerships and corporations. Balance sheet accounts reflected the value of depreciable assets reported in the books of account, while cost of depreciable property was the cost of that property on which depreciation was allowable for tax purposes. (See "Depreciable assets.")

Cost of goods sold (cost of sales and operations)

If the receipts of the business included income from the sale of merchandise, cost of goods sold generally included the direct cost of that merchandise for all types of business organizations. In this sense it included goods purchased for resale (including inventory change) in trade industries, and raw materials, supplies, labor, and other direct costs in agriculture, mining, manufacturing, and other industries whose principal activity was producing goods.

If the receipts of the business were from the sale of services rather than goods, the corresponding figure for cost of operations was not always comparable for the three types of businesses. For corporations and partnerships, cost of operations generally included labor costs, supplies, rental of machinery and equipment, and other direct costs of producing the services. It is obvious from the data, however, that many partnerships and most proprietorships did not report cost of operations as completely as did corporations. In the case of proprietorships, the return form does not call for the reporting of cost of operations as such, and most of them probably reported their operating expenses as deductions rather than as costs.

Farm costs for proprietorships and partnerships presented special problems because the schedule used did not provide for a cost of goods sold computation. The cost of goods sold statistics presented here for unincorporated farms were constructed from the expense schedules during statistical processing. See the discussions in this section under "Inventories," "Merchandise purchased," "Cost of labor," and "Other costs."

For all types of businesses, certain deduction items which might sometimes be considered direct costs were never included in cost of goods sold (or cost of operations) if they could be identified. If taxpayers reported them there, they were removed during statistical processing and transferred to the appropriate deduction line. Transferred were all identifiable amounts of depreciation, depletion, amortization, taxes, and contributions to employee pension plans. Advertising, rental or real property, and contributions to other employee benefit plans were also transferred for corporations.

Statistical adjustments to cost of goods sold made for corporate and partnership security dealers and real estate developers are explained in "Business receipts."

Cost of labor

The cost of labor, tabulated for proprietorships and partnerships, was a component of cost of goods sold. For proprietorships in nonfarm industries it represented the amount reported on line 4, page 1 of schedule C, Form 1040. For proprietors and partnerships engaged in farming who used schedule F, which did not contain a cost of goods sold schedule as such, it represented the amount reported on page 1, part III for the item, "labor hired." For nonfarm partnerships, it was the amount reported in schedule A, line 3 on page 2 of Form 1065.

Cost of treasury stock

This corporate balance sheet item was the market cost of the companies' stock which the companies themselves had re-purchased and were holding at the end of the year. Most corporations reported this stock as a deduction from net worth, as it is shown in the tables. Occasionally, such stock was carried on company balance sheets as an asset item, and when this occurred, it was included in the statistics as "other investments." For 1965 and earlier years, when there was no separate line item on the balance sheet, all identifiable amounts of Treasury stock were included in "other investments."

Depletable assets

Depletable assets and accumulated depletion, reported on the balance sheet, are presented in this report for partnerships and corporations. In general, depletable assets represented the gross value of mineral property, oil and gas wells, other natural deposits, standing timber, intangible development and drilling costs capitalized, and leases and leaseholds, each subject to depletion. Accumulated depletion represented the cumulative adjustment to these assets shown on the books of account.

The value of depletable assets and accumulated depletion may not be closely related to the current-year depletion deduction. The balance sheet accounts reflected book values; the depletion deduction reflected the amount claimed for tax purposes.

Depletion

Depletion, a deduction allowable for the exhaustion of natural deposits or timber, could be based on cost, or, for natural deposits, on a fixed percentage of gross income, less rents and royalties paid, from the depletable property. For oil and gas wells, gross income was computed on the value of the product at the well-head. For depletable property other than oil and gas wells, "gross income" included not only the value of the mineral extracted from the property but also the value added by some transportation of the mineral and certain "treatment processes considered as mining" (Code section 613(c)).

Percentage depletion, though based on percentages of gross income from the depletable property, was limited. It could not exceed 50 percent of the taxable income from the property, computed without the depletion deduction. The percentage depletion rates for each type of deposit were listed in Code section 613 and ranged from 5 to 27 1/2 percent.

The statistics include any identifiable depletion reported as a cost of sales and operations.

Depreciable assets

Depreciable assets, reported in the balance sheet, consisted of tangible property (such as buildings and equipment) which was used in the trade or business or held for the production of income and which had a useful life of one year or more. The statistics for depreciable assets exclude those intangible assets, patents and copyrights, for example, which were depreciable for tax purposes. The amounts shown as accumulated depreciation represent the portion of the assets that were written off in the current year as well as in prior years.

The statistics for this item include Government-certified emergency facilities which were eligible for 5-year amortization in lieu of regular depreciation. Also included, when reported in the balance sheet as depreciable, were fully depreciated assets and partially completed assets for which no deduction was allowable.

The amounts shown in the statistics are, in general, the gross amounts before adjustments for depreciation charged in current and prior years. Some businesses, however, reported only the net amount of depreciable assets after adjusting for these depreciation charges.

Among the corporations reporting only a net amount of depreciable assets were many insurance carriers reporting balance sheet information in the format required by State insurance regulations. This format usually provided for the reporting of only net depreciable assets and only the home and branch office buildings and equipment were included. Other real estate holdings of these corporations were reported as "other investments."

For the industrial group, Real estate, the book value of land and buildings was included in "other investments," depreciable assets, or land, depending upon the manner in which the corporation reported it.

In relating depreciable assets and accumulated depreciation to the current-year depreciation deduction shown

in this report, it should be noted that the balance sheet accounts reflected amounts reported in the books of account, while the deductions were those claimed for tax purposes based on methods of computation and useful lives of assets which may have varied for book accounting and tax accounting purposes.

Depreciation

Depreciation deducted as a reasonable allowance for the exhaustion, wear, and tear, and obsolescence of business property was allowable under Code section 167. A deduction for depreciation was not allowable on inventories, or land apart from the physical improvements or developments added to it.

Amounts shown as depreciation include any identifiable depreciation reported as an operating or manufacturing cost. Also included in the statistics are amounts deducted on leasehold improvements, patents, and copy-rights. Additional first-year (section 179) depreciation was included in the statistics for proprietorships and corporations but not for partnerships.

See also the discussion of "Guideline depreciation" under that heading.

Dividends received

Dividends received were a component of corporate income, but not of partnership income (except nonqualifying dividends) or of proprietorship income. All dividends received by a proprietor and dividends which qualified for an exclusion or credit received by a partner were reported in the dividend schedule on his individual income tax return.

In a corporate income statement, dividends received from domestic corporations were distinguished from those received from foreign corporations. While the full amount was reported in arriving at net income, most domestic as well as those foreign dividends deemed earned in the United States (by resident foreign corporations) were recognized in computing the special deduction from net income for intercorporate dividends received. Domestic dividends not qualifying for the deduction were treated as "other receipts." Foreign dividends are not exactly comparable between 1965 and 1966 because some of the "constructive taxable income from related foreign corporations" (q.v.), which are shown separately in 1966, were included in foreign dividends in 1965.

Gross profit (gross loss)

For proprietorships, partnerships, and corporations, gross profit was business receipts less cost of goods sold or cost of sales and operations. When the cost of goods sold or cost of sales and operations exceeded business receipts a gross loss resulted. See the explanations of the terms, "Business receipts" and "Cost of goods sold," for limitations on the comparability of gross profit for the different forms of organizations.

Guideline depreciation

This is the amount of the depreciation deduction computed using the "guidelines" for property lives contained in Revenue Procedure 62-21. The item is shown in this report in special tables for proprietorships, partnerships, and Small Business Corporations. The statistics include only amounts which the taxpayer specifically indicated were computed under the guidelines.

The guidelines issued in 1962 were a departure from previous Internal Revenue procedures in that they grouped assets into broad classes and assigned depreciable lives to the classes, rather than individual asset items. Anyone electing to use the guidelines could use the class lives without question for a period of time (originally 3 years, later extended), after which a "reserve-ratio" test was to be used to measure actual replacement practices and to make sure that the guideline lives corresponded to the actual average replacement period of each particular taxpayer. The use of the guidelines was purely elective; if a taxpayer wanted to use different lives and could establish their "reasonableness," he could use them even if they were shorter than the guideline lives.

The application of the reserve-ratio test was modified somewhat in 1965 by Revenue Procedure 65-13. The purposes of this modification were to make the procedures easier to apply, to provide relief for industries and firms with irregular replacement practices, and to lengthen the time during which taxpayers had the right to use the guideline lives without having to meet the test.

Income (or loss) from other partnerships, syndicates, etc.

This is the partnership's share of the profits (whether received or not) or losses of another partnership, except the partnership's distributive share of another partnership's capital gains or losses.

Income tax

Income tax of proprietorships was based on the proprietor's total taxable income and did not include the self-employment tax. Income tax after credits was the proprietor's tax liability reduced primarily by amounts of credit for investment and retirement income.

Industry classification

The Standard Enterprise Classification (SEC), developed in 1962 by the Office of Statistical Standards of the Bureau of the Budget, was used as the basis of the industrial classification in *U. S. Business Tax Returns* for 1963-1966. For 1957-62, the Standard Industrial Classification was used.

The definitions in the Standard Classification were applied to the kind of business which accounted for the largest percentage of current-year receipts. The 261 SEC groups were consolidated somewhat to (1) fit the amount of information on business activity furnished on tax returns and (2) avoid producing estimates highly unreliable because the number of sample returns on which they were based was insufficient. Also, in the corporate area, some departures were made for the finance industries in order to reflect particular provisions of the Internal Revenue Code.

Usually, each return was assigned one four-digit industry code. However, when a Form 1040 had more than

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one schedule C (non-farm business) or schedule F (farm), each schedule was treated as a separate proprietorship to the extent that it could be identified as engaging in a business activity different from the others. As an illustration, two schedules C with the same Form 1040, one identified by the taxpayer as a beauty shop and the other a retail grocery store, would each be assigned the appropriate *Statistics of Income* industry code and treated for statistical purposes as two proprietorships. In contrast, if both schedules were identified by the taxpayer as having the same business activity, e.g., each a gas station, the two schedules would be combined and treated as one proprietorship.

Insurance

This deduction is shown separately only for proprietorships in this report and includes premiums paid for business insurance against losses by fire and other hazards, and other coverage, such as workmen's compensation, employees group life and hospitalization, liability, credit, and crop insurance.

Intangible assets

Intangible assets and accumulated amortization, are presented in this report for corporations only. Such assets were reported separately on the balance sheet if they were amortizable. Other intangible assets, not amortizable, were included with "other assets." Intangible assets could be amortized for income tax purposes only if they had a definite life and value. Accumulated amortization represented the cumulative adjustment to intangible assets shown on the corporations' books of accounts.

Interest income

This item for partnerships included interest received by the business from all sources except interest wholly tax-exempt and interest on tax-free covenant bonds.

This item for proprietors was not considered business income and was therefore reported elsewhere on the individual income tax return.

Interest paid

Interest paid in connection with business indebtedness was deductible as an ordinary and necessary business expense. Included in the statistics was interest paid on deposits and withdrawable shares by banking and savings institutions. Also included were amounts paid by partnerships to a partner, acting in other than his capacity as a partner, for the use of capital.

Interest received on Government obligations

Interest received on Government obligations was identified separately only for corporations. Amounts paid by the United States or its instrumentalities on or after March 1, 1941, were wholly taxable.

Interest on obligations of a State, United States possession, or their political subdivisions or of the District of Columbia was wholly tax-exempt.

Inventories

Inventories included goods on hand held for sale, a raw materials and supplies which would physically b come a part of merchandise intended for sale.

For corporations, inventory data were obtained frc the tax return balance sheet, which reflected book value For partnerships and proprietorships, inventory da were obtained from the cost of goods sold schedule, sin balance sheet data were not furnished by many partne ships and were not required for proprietorships, a therefore represented tax value.

Investments in Government obligations

These balance sheet items, shown in this report f corporations, comprised bonds or other obligations of State, or United States possession, including obligatio of political subdivisions and the District of Columbi United States obligations include those of instrumental ties of the Federal Government.

Legal and professional fees

This deduction was shown separately only for proprie torships in this report, and included fees paid to attorney accountants, and other professionals. Also included wer amounts paid for subscriptions to professional publica tions, and membership fees or dues to professional or ganizations.

These deductions were included in "other deductions for partnerships and corporations.

Loans from stockholders

This liability item on the balance sheet is shown onl for corporations. Loans from stockholders were re garded as long-term in duration and may have include loans from individuals and corporations as well as fro other stockholders.

Loans to stockholders

This asset item on the balance sheet is shown only fo corporations. Loans from stockholders were regarded a long-term in duration and may have included loans to in dividuals and corporations as well as other stockholders

Materials and supplies

The amount of materials and supplies, a component c the cost of goods sold, was secured for proprietorship from schedules, C or F. For nonfarms, it was the amou on line 5, page 1 of schedule C. For farms, it was th item, "supplies purchased," reported in part III, page of schedule F (for both cash and accrual methods c accounting). On the partnership returns, this amount wa included in "other costs" in the cost of goods sold

Merchandise purchased

Merchandise purchased (called "purchases" for part nerships) was a component of the cost of goods sold. Fo

nonfarm businesses, the sources were: (1) line 3, page 1 of schedule C, Form 1040, and (2) line 2, schedule A, of Form 1065. For farmers, the sources were on schedule F, column (d), part II, page 1, for farmers using the cash accounting method, and line 4, part VII, page 2, for farmers using the accrual accounting method.

Mortgages and real estate loans

This corporate balance sheet item was the total amount which the company loaned on a long-term basis, accepting as security mortgages, deeds of trust, land contracts, or other liens on real estate or equipment. FHA home improvement loans ("Title I" loans) were not included but were shown instead as notes and accounts receivable.

Mortgages, notes, and bonds payable

Mortgages, notes, and bonds payable were separated on the balance sheets of corporations into short-term (those due and payable within 1 year of the date of the balance sheet) and long-term (those due and payable 1 year or more from the date of the balance sheet).

Net farm profit (loss)

This is a partnership's net profit or loss from farming operations as reported on line 9, page 1, Form 1065. It is shown in the tables primarily for partnerships whose principal business activity was not farming.

The partnership was asked to explain the amount on line 9 by attaching a copy of schedule F, Form 1040, showing the detail of its farm income and expenses. If farming was the partnership's principal business activity, the schedule F, if one was attached, was used for business receipts, cost of goods sold, and other income and expense items. A small number of partnerships whose principal business activity was farming did not report the detail of their farm income and expenses; thus, in the tables, small amounts of net farm profit and loss are shown for farm partnerships.

Net gain (or loss), noncapital assets

This income for partnerships and corporations represented gains and losses from the sale or exchange of property not eligible for capital gains tax treatment. Losses included those computed under Code section 1231; these are mentioned under the heading, "capital gains."

Net income (or deficit)

For corporations, net income (or deficit) was the difference between gross taxable receipts and the sum of cost of sales and operations and other business deductions. Gross taxable receipts were business receipts and investment income, as well as certain amounts from related foreign corporations only constructively received. Investment income included dividends, interest, royalties, net capital gains, net gain from sales of noncapital assets, and other income.

As discussed under "Net profit," below, the concept of net income for corporations is not strictly comparable with the concept of net profit for proprietorships or partnerships.

Net profit (or loss)

For proprietorships, net profit (or loss) represented the difference between *business* receipts and the sum of cost of goods sold and other business deductions. Unlike corporate net income, defined above, proprietorship net profit did not reflect investment income, and salaries to owners and contributions or gifts were not allowed as deductions from proprietorship business receipts.

For partnerships, net profit (or loss) represented the difference between *total* receipts and the sum of cost of sales and operations and other business deductions. Total receipts included, in addition to business receipts, investment income attributable to the partnership. Unlike corporations, the deductions for partnerships excluded both contributions or gifts and additional first-year depreciation.

In this report, the term "net profit" is used for both proprietorships and partnerships although it is not strictly comparable for the two forms of business organization. Three differences are: (1) investment income is reflected in the partnership net profit but not in the proprietorship net profit, (2) salaries paid to the owner(s) are a business deduction for partnerships but not for proprietorships, and (3) additional first-year depreciation is a deduction in the computation of proprietorship net profit but not in the determination of partnership net profit.

Nonqualifying dividends received

This investment-type income for partnerships represented certain corporate dividends which were includible in the income of the partnership and for which the individual partners were not entitled to an exclusion on their individual income tax returns.

Notes and accounts receivable

Notes and accounts receivable and the allowance for bad debts, reported on the balance sheet, are presented for corporations in this report. Notes and accounts receivable constituted gross amounts receivable arising from sales or services to customers on credit during the ordinary course of trade or business which would normally be converted to cash within one year. Nontrade receivables were generally included in other current assets.

Number of businesses

Number of business organizations in this report represented the number of active businesses operated as proprietorships by individuals, the number of active partnerships, and the number of active Small Business Corporations. For corporations the number of businesses represents the number of active corporation returns filed, including those filed on Form 1120-S for Small Business Corporations electing to be taxed through shareholder. This total slightly understates the total number of corporations to the extent that subsidiary corporations were included in a consolidated return filed by a parent corporation.

Number of proprietorships was based on the number of schedules C and F filed with the income tax return, Form

1040, of the owner or proprietor. In a number of instances, proprietors submitted (with their Form 1040) multiple schedules covering the activities of more than one business. If these businesses were in different industry groups, each of these schedules was counted separately. Only in the relatively few instances where the attached schedules were for businesses in the identical industry group were they combined and counted as one.

The few returns of unincorporated businesses for which an election was made to be taxed as corporations under Code section 1361 were excluded from all tables.

Other assets

In general, corporate other assets comprised noncurrent assets not allocable to a specific account in the return form balance sheet, and certain accounts for which no distinction could be made between current and noncurrent status.

Other costs

Other costs was a component of cost of goods sold. For nonfarm businesses, these costs were reported on line 4, schedule A, Form 1065, or line 6, page 1, of schedule C, Form 1040. For farmers, the amount was computed from schedule F, for both cash and accrual methods of accounting, as follows: farm expenses (total, part III, on page 1) less the sum of the items, labor hired, repairs and maintenance, interest, supplies purchased, taxes, insurance, rent of farm or pasture, retirement plans, amortization, and depletion. If inventories, purchases, and the other components of cost of goods sold were not reported, the entire amount was included in other costs.

Other current assets

Corporate other current assets comprised assets not allocable to a specific current account in the return form balance sheet, and, when specifically reported as short-term by the corporation, marketable securities other than Government obligations.

Other current liabilities

Corporate other current liabilities included for the most part certain amounts due and payable within the coming year. This account comprised accrued expenses, as well as current payables not arising from the purchase of goods and services and not evidenced by bonds, notes, and mortgages.

Other deductions

"Other deductions" comprised business expenses which were not allocable to a specific deduction item on the return form, such as administrative, general, and selling expenses; bonuses; delivery, freight, and shipping expenses. For corporations it also included casualty losses and all salaries and wages not deducted as a part of cost of sales and operations or some other item. For corporations and partnerships, this item also included commissions, insurance, and legal and professional fees. For proprietorships the last three were shown as specif deductions.

Other employee benefit plans

Other employee benefit plans to which corporations cor tributed were deductible to the extent of their contribu tions under Code section 162 and comprised employe death plans, health or accident and sickness plans, ar other welfare plans. The statistics for this item incluc any identifiable amounts reported as a cost of sales c operations.

Excluded were deductions claimed for contributions pension plans and certain other deferred compensatic plans within the purview of Code section 404 (see Re tirement plans.)

Other income

This income item for partnerships included income nc elsewhere reported on the income statement, such as in come from annuities and insurance proceeds. It exclude items such as capital gains or losses and qualifying divi dends, which by law are not considered income of th partnership.

For proprietorships, this term is used in only one tabl (table 2.9), where it is used to describe the differenc between adjusted gross income and business income

Other interest

Other interest consisted of amounts received by cor porations on loans, notes, mortgages, bonds, bank de posits, and corporate bonds less amortizable bon premium.

Other investments

These assets on corporate balance sheets comprised i general, long-term nongovernment investments and cer tain investments for which no distinction could be mad as to their current or long-term nature.

Other liabilities

Corporate other liabilities were obligations not allc cable to a specific account in the return form balanc sheet and were either noncurrent accounts, in general nc due within 1 year, or accounts which could not be identifie as either current or long-term.

Other receipts

For corporations this item included amounts not else where reported on the return, such as: income from minc operations; cash discounts; income from claims, licens rights, and judgments; net amount earned under operatin agreements; profit from commissaries; profit on pric years' collections (installment basis); profit on purchas of corporation's own bonds; recoveries of losses and ba debts previously claimed for tax purposes; refunds fc cancellation of contracts; income from sales of scra salvage, or waste; and dividends from domestic corpora tions not subject to the special deduction.

For proprietorships, this term is used in one table (table 2.10), where it is used to describe the difference between agricultural program payments and the proprietorship's total business receipts.

Paid-in or capital surplus

Paid-in or capital surplus comprised additions to the corporation's capital from sources other than earnings. The amount shown is after deducting any negative amounts.

Includible were amounts of surplus occasioned by donation, appreciation of assets, receipts from sale of capital stock in excess of stated value, stock redemptions or conversions, and similar transactions.

Payments to partners

Guaranteed payments which were made for services or for the use of capital where such payments were determined without regard to income of the partnership were allowed as a deduction in the computation of the partnership net profit (or loss.)

Payroll

This amount is the sum of labor costs reported as a part of the cost of sales and operations and other salaries and wages reported as a deduction item. It does not include payments to owners or partners.

Pension, profit-sharing, stock bonus, and annuity plans

(See Retirement plans.)

Proprietor

Throughout this report the term "proprietor" refers to the owner of a proprietorship. The number of proprietors was determined by the number of individual income tax returns, Form 1040, filed by such owners.

Purchases

(See Merchandise purchased.)

Rent (paid)

Rent paid on business property was deductible as an ordinary and necessary expense. Identifiable amounts of taxes and other expenses paid by lessees in connection with rent paid were included in their respective deduction headings. Excluded were payments in the form of crops by tenant farmers to landlords under crop sharing agreements.

For corporations, an attempt was made to limit this deduction to only rent paid on real property. Rental of land or buildings reported in the cost of sales and operations was transferred to this deduction item. Rental of machinery and equipment was, if identifiable, shown as cost of sales and operations or other deductions.

Rents received

Rents received for the use or occupancy of property consisted of the gross amounts. Depreciation, repairs, interest, taxes, and other expenses, which were deductible from gross rents, were included in their respective deduction items. For those manufacturing, public utility, and service corporations which frequently leased, rather than sold, their products, the rental income so derived was included in business receipts, as was the rental income of partnerships if it constituted the major portion of income.

Repairs

This deduction included cost of labor and supplies and other costs necessary for incidental repairs to the property. It did not include capital expenditures which add to the property value, improvements which appreciably prolong its life, or expenditures for restoring or replacing property.

Retained earnings--appropriated

Appropriated retained earnings were those set aside for specific purposes and not available for distribution to stockholders. Included were guaranty funds and reserves such as those for plant expansion, bond retirements, and contingencies for extraordinary losses. Specifically excluded were the reserves for bad debts, depreciation, depletion, and amortization, which were shown separately, and reserves for taxes, and unrealized profits or unearned income, which were included in other liabilities.

Retained earnings--unappropriated

Unappropriated retained earnings were those accumulated corporate earnings and profits that had not been appropriated or reserved for some specific purpose. The statistics shown are net figures after deduction of any negative amounts. For Small Business Corporations, this amount was the company's retained earnings before electing to file as a Small Business Corporation. Amounts earned and retained after it began filing as a Small Business Corporation were reported as "Shareholders' undistributed net income (or deficit)." The amounts are kept separate because dividends paid out of the former are taxable as ordinary dividends to the shareholder, but amounts paid from the latter are nontaxable.

Retirement plans

This deduction item was the employers' contributions to pension, profit-sharing, stock bonus, annuity, bond purchase, or other deferred compensation plans for their employees that were deductible under Code section 404.

In one proprietorship table (table 2.7), the term is also used for self-employed persons' contributions to their own retirement plans, which were not deductible as business expenses, although they were deductible elsewhere on the individual income tax return.

Royalties

This investment-type income item for partnerships and corporations was the gross amount received for the use of property rights, such as patents, copyrights, and mineral rights. Expenses related to this income, such as de-

pletion and taxes, were not deducted directly from the income but were reported among the specific deduction items.

Salaries and wages

This item consists of those salaries and wages not included as a deduction for "cost of labor" in the cost of sales and operations schedule. Salaries to partners and proprietors were not included in this amount.

For corporations, salaries and wages paid to employees not reported as cost of sales and operations and not reported as a part of another deduction item were included in other deductions.

Shareholders' undistributed taxable income

This item on Small Business Corporation balance sheets was the companies' earnings and profits accumulated since they began filing as Small Business Corporations. Shareholders were taxed on these profits in the year they were earned, so dividends later paid from them are not taxed again to the shareholders in the year distributed. The statistics shown are net figures after deducting any negative amounts. (See also "Retained earnings--unappropriated.")

Taxable and nontaxable returns

These classifications, used in the proprietorship statistics, were based on the amount of income tax after credits reported on the individual income tax returns. Although a self-employment tax or tax from recomputing prior-year investment credit also may have been reported on the individual income tax return of the proprietor, it was disregarded for the purpose of these classifications.

Nontaxable returns had no income tax remaining after tax credits (even though they may have had an income tax before the subtraction of the credits).

Taxable income

Taxable income was adjusted gross income minus deductions and personal exemptions, and is shown only in table 2.9 of this report. For most individuals, it was the base to which the individual income tax rates were applied, i.e., the amount upon which the income tax before credits was computed.

Taxes paid

Taxes paid included the amounts reported as an ordinary and necessary business deduction as well as identifiable amounts reported as part of the cost of sales and operations. Included among the deductible taxes were ordinary State and local taxes paid or accrued during the year; social security and payroll taxes; unemployment insurance taxes; import and tariff duties; and business, license, and privilege taxes. Income and profits taxe paid to foreign countries or United States possession were also deductible unless claimed as a credit agains income tax. Not deductible were such taxes as Federa income and excess profits taxes, gift taxes, and taxe assessed against local benefits. If a business include in business receipts the excise and related taxes include in the sales price of its products, these taxes also ar generally included in the deduction for taxes paic

Total assets and liabilities

Total assets and total liabilities were those reporte in the end-of-year balance sheet in the corporations books of account. Total assets were net after reductio by accumulated depreciation, amortization, and depletion and by the reserve for bad debts. When these reserve were reported as liabilities, they were treated as reduc tions from the asset accounts to which they related an the totals of assets and liabilities were adjusted accord ingly.

Asset and liability estimates for the few returns o corporations that failed to provide balance sheet infor mation were based on schedules in the tax return othe than the balance sheet, for example, the schedules fo depreciation, bad debts, and cost of goods sold; fron reference books; and from relationships between income statement and balance sheet items on similar return which had both statements and which were classified i the same industrial group.

Total deductions

Total deductions for proprietorships consisted of (1 the deduction for cost of goods sold and (2) the ordinary and necessary business deductions from gross income In addition, for both partnerships and corporations, tota deductions also included expenses connected with invest ment income, other income (or other receipts) and ne loss from sales of noncapital assets. Total deductions for partnerships also included net farm loss and ne loss from other partnerships.

Total receipts

For partnerships, total receipts represented the sum of business receipts, investment income such as interest rents, royalties, nonqualifying dividends, net gain from sale or exchange of noncapital assets, income from farms and other partnerships, and other income. For purposes of this report, total receipts did not reflec net losses from the foregoing sources.

For corporations, total receipts included the gross taxable receipts before deduction of cost of sales and operations and net losses from sales of noncapital assets. It also included nontaxable interest, but excluded all other nontaxable income recognized by the corporation.

Section 7

Sample Design and Limitations

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DESCRIPTION OF THE SAMPLES

The data presented in this report for 1966 are based on stratified samples, selected before audit, of the following types of returns filed in 1967: (1) Individual Income Tax Returns, Form 1040 (to provide the data for proprietorships); (2) Partnership Returns of Income, Form 1065; and (3) Corporation Income Tax Returns, Form 1120 series.

Sample Selection

In the stratified sample design the population of returns was first classified into strata. Sample returns were then selected at random from each stratum at the prescribed rate for the stratum.

The sample strata for *Statistics of Income* were designed to fit the regular numbering and grouping procedures used to process returns for collection and audit purposes. The basis for stratification was as follows: Proprietorships - size of adjusted gross income reported on Individual Income Tax Returns, Form 1040, and presence of business income; Partnerships - size of business receipts or total income; Corporations - type of corporation return, and size of total assets, net income, or deficit.

For each of these sample strata, the number of returns in the population, the number of returns in the sample, and the prescribed and achieved sampling rates are given in tables 7A, 7B and 7 C. Differences between prescribed and achieved sampling rates occurred mainly because some returns were unavailable even after followup.

The statistics in the basic tables of this report include only active returns. An active partnership or corporation, for *Statistics of Income*, has at least one income or deduction item reported on the return form. The returns of inactive partnerships and corporations were included, however, in the count of the total number of returns and the number of returns in the sample as given in tables 7B and 7C. Also excluded from the tables of this report, and not counted in the totals shown in tables 7A, 7B and 7C, were tentative returns, amended returns not associated with the original returns, returns in the Form 990 series of exempt organizations, returns of partnerships and proprietorships electing to be taxed as corporations, and returns of fiduciaries reporting business data on Form 1041.

The following are brief descriptions of the samples for each type of business:

Proprietorships.--The sample of 173,262 Forms 1040 with schedules C or F or the taxpayer's equivalent schedule was selected from an estimated population of 9,830,898 individual returns with business income. This business sample is a subclass of the sample of 366,971 Form 1040 returns, other than 1040A, selected for *Statistics of Income*.

Individual returns which showed adjusted gross income of $100,000 or more were selected at a one-to-one rate. Various sample rates other than one-to-one were prescribed for the other returns included in the sample. The number of returns in the population, in the sample, the number of business returns, and the sampling rates are shown in table 7A.

Table 7A.—PROPRIETORSHIPS: NUMBER OF FORM 1040 RETURNS IN POPULATION, NUMBER OF RETURNS IN SAMPLE, AND THE PRESCRIBED AND ACHIEVED SAMPLING RATES, BY SAMPLE STRATUM, 1966

Sample stratum (Size of adjusted gross income)	Number in—		Sampling rates		Number of business returns[1] in—	
	Population	Sample	Prescribed	Achieved	Sample	Population[2]
	(1)	(2)	(3)	(4)	(5)	(6)
Grand total[3]	51,838,183	366,971	-	-	173,262	9,830,898
Business returns, total	9,762,188	172,951	-	-	171,907	9,680,980
Under $10,000	7,195,745	35,858	.0050	.0050	35,514	7,126,715
$10,000 under $30,000	2,197,904	43,827	.0200	.0199	43,623	2,187,672
$30,000 under $100,000	343,645	68,372	.2000	.1990	68,012	341,835
$100,000 or more	24,894	24,894	1.0000	1.0000	24,758	24,758
Nonbusiness returns, total	41,817,766	191,890	-	-	908	99,839
Under $10,000	30,963,920	30,887	.0010	.0010	74	74,184
$10,000 under $50,000	10,708,055	106,693	.0100	.0100	243	24,388
$50,000 under $100,000	114,490	23,009	.2000	.2001	170	846
$100,000 or more	31,301	31,301	1.0000	1.0000	421	421
Prior year delinquent returns, total	258,229	2,130	-	-	447	50,079
Under $50,000	258,034	1,935	.0100	.0075	375	50,007
$50,000 or more	195	195	1.0000	1.0000	72	72

[1]Data in columns (5) and (6) opposite business returns in the stub exclude such returns subsequently reclassified after the sampling stage as nonbusiness returns; data opposite nonbusiness returns in the stub represent returns subsequently reclassified as business returns.
[2]Estimated by multiplying the number of businesses in the sample, column (5) by the weight obtained by dividing the total number of returns in the population, column (1) by the number of returns in the sample, column (2).
[3]Excludes 19,138,869 individuals in the population filing on Form 1040A.

Following the selection of the sample, there was, in some cases, reclassification of sample returns between the business and nonbusiness categories. For example, as shown in table 7A, 35,858 returns were selected for the sample (column 2) from the 7,195,745 population of returns (column 1) originally classified for revenue processing as business returns with adjusted gross income of less than $10,000. For *Statistics of Income* purposes, 344 returns were reclassified as nonbusiness, leaving 35,514 returns (column 5) in the business category.

Not all returns with business income were included in the basic tables. Adjustments were made principally to exclude (1) schedules C or F filed by partners for the sole purpose of reporting self-employment income, and (2) schedules C or F in which *Statistics of Income* industrial activity definitions were not met. These adjustments reduced to 9,086,714 the number of proprietorships shown in this publication.

A description of the sample of individual income tax returns on which the data for proprietorships are based is included in the report: *Statistics of Income--1966, Individual Income Tax Returns.*

Partnerships.--The sample of 65,925 Forms 1065 was selected from a population of 940,047 partnership returns. These figures reflect an adjustment to exclude duplicate returns sometimes submitted by more than one partner. The exclusion of inactive returns, which consisted of those with no income or deduction items, reduced the estimated number of active partnerships shown in the basic tables to 922,680.

Partnership returns with business receipts or total income (which is defined as business receipts plus investment income less cost of goods sold) of $500,000 or more were selected at a one-to-one rate. Various sample rates other than one-to-one were prescribed for selecting the other returns included in the sample. The number of returns in the population, in the sample, and the sampling rates are shown in table 7B.

Table 7B.—PARTNERSHIPS: NUMBER OF FORM 1065 RETURNS IN POPULATION, NUMBER OF RETURNS IN SAMPLE, AND THE PRESCRIBED AND ACHIEVED SAMPLING RATES, BY SAMPLE STRATUM, 1966

Sample stratum (Size of business receipts)	Number of returns[1]		Sampling rates	
	Population	Sample	Prescribed	Achieved
	(1)	(2)	(3)	(4)
Form 1065, total	940,047	65,925	-	-
Under $200,000	871,485	35,346	.0400	.0406
$200,000 under $500,000	47,493	9,510	.2000	.2002
$500,000 or more	21,069	21,069	1.0000	1.0000

[1]Adjusted to exclude duplicate returns and includes inactive partnership returns.

Corporations.--The sample of 152,770 returns in the Form 1120 series was selected from a population of 1,554,483 corporation income tax returns. An adjustment to exclude inactive corporations reduced the total number of corporations in the basic tables to 1,468,725 active corporations.

Corporation returns with total assets of $10,000,000 or more, or net income or deficit of $1,000,000 or more were sampled at a one-to-one rate. Also sampled at this rate were Forms 1120-S with total assets of $1,000,000 or more, and the special types of returns described in footnote 3 of table 7C. The rates at which other returns were selected are shown in that table, together with the number of returns in the population and in the sample.

Table 7C.—CORPORATIONS: NUMBER OF FORMS 1120, 1120-F (RESIDENT ONLY 1120L, 1120M, 1120-S IN POPULATION, NUMBER OF RETURNS IN SAMPLE, AN THE PRESCRIBED AND ACHIEVED SAMPLING RATES, BY SAMPLE STRATUM, 1966

Sample stratum (Size of total assets)	Number of returns in—[1]		Sampling rate	
	Population	Sample	Prescribed	Achiev
	(1)	(2)	(3)	(4)
Corporation returns, total	1,554,483	152,770	-	
Forms 1120, 1120-F, 1120L, 1120M, total	1,368,980	144,154	-	
Zero or not reported:				
Regular	122,013	5,007	.0400	.04
Early fiscal[2]	7,807	601	.0800	.07
Under $100,000	681,010	27,279	.0400	.04
$100,000 under $1,000,000	448,539	36,106	.0800	.08
$1,000,000 under $10,000,000	68,676	34,226	.5000	.49
$10,000,000 or more[3]	40,935	40,935	1.0000	1.00
Form 1120-S, total	185,503	8,616	-	
Under $1,000,000, zero and not reported	183,685	6,798	.0400	.03
$1,000,000 or more	1,818	1,818	1.0000	1.00

[1]Includes returns of inactive corporations.
[2]Early fiscal returns sampled at 1965 rates.
[3]Also included in this stratum are Special returns, and any return, regardless of assets, having net income or deficit of $1,000,000 or more. Special returns include consolidated returns, returns with personal holding company schedules, life (1120L) and mutual (1120M) insurance company returns, resident foreign corporation returns, returns with overpayment of tax, and returns filed under Section 1361.

Method of Estimation

Estimates for all returns received and numbered were determined by multiplying the sample data by "weighting factors" obtained by dividing the total number of returns in each sampling stratum by the number of sample returns received from that stratum. For example, using data in table 7A, a "weighting factor" of 200.67 was used for "Business returns with adjusted gross income under $10,000." The weighting factor was obtained by dividing the population of this size class, 7,195,245, by the number of returns in the sample, 35,858. The primary sources of population data are counts, submitted by the district offices or regional service centers, showing number of returns filed.

LIMITATIONS OF THE DATA

Sampling Variability

The relative sampling variability of an estimate is the sampling variability expressed as a percent of the estimate. The sampling variability at the one standard deviation level, when added to and subtracted from the estimate, provides the upper and lower limits within which two out of three estimates derived from similarly selected samples would be expected to fall. Relative sampling variabilities of selected estimates for proprietorships and partnerships are shown in tables 7.1 and 7.2.

Data were deleted from tables where sampling variability was considered excessive. Where such deletions were made, the applicable tables have been footnoted.

Other Limitations Due to Sampling

The absence of statistics of items, indicated by means of a dash, may be interpreted in several ways.

If the statistics were based on returns sampled at the 100 percent rate, the dash indicates no returns with the particular characteristics. But if the statistics were based on returns sampled at less than the 100 percent rate, either there were no returns in the population with the particular characteristic, or, because of their rarity, instances of the characteristics were not present among the sample returns.

Response and Other Nonsampling Errors

In processing returns for collection purposes in the district offices and service centers and in processing the samples of returns for statistical purposes, several steps were taken to reduce taxpayer-reporting errors and errors introduced in data processing operations. A large proportion of the returns were mathematically verified, but not audited, before they were made available for sample selection. Corrections resulting from mathematical verification of the taxpayer's entries are reflected in the statistics.

In transcribing and tabulating the information from the sample returns, additional checks were imposed to improve the quality of the resulting estimates. Returns with data not on appropriate return lines and returns with obvious errors were edited and the data properly transcribed. Mechanical transcribing to punch cards was verified by the process of repeat punching, and, prior to tabulating, tests for consistency were applied while the information was being processed through the electronic computer system.

An extensive system of sample management and control was used to insure the selection of the prescribed samples. Sample controls were maintained on a district basis using the most detailed Internal Revenue Service numbering and grouping system for classifying returns. Name control files, which are historical records of the tax return information for very large taxpayers, provided a further check on the completeness of the samples.

Practical operating considerations allowed a reasonable tolerance in controlling the selection of the sample returns and the processing of the data.

Table 7.1—PROPRIETORSHIPS: RELATIVE SAMPLING VARIABILITY AT THE ONE STANDARD DEVIATION LEVEL OF SELECTED ESTIMATES, BY INDUSTRIAL GROUP

Industrial group	Businesses		Business receipts		Net profit		Net loss	
	Number	Relative sampling variability (Percent)	Amount (Thousand dollars)	Relative sampling variability (Percent)	Amount (Thousand dollars)	Relative sampling variability (Percent)	Amount (Thousand dollars)	Relative sampling variabili (Percent)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
All industrial groups	9,086,714	0.14	207,446,686	0.82	34,054,949	0.38	4,024,754	1.
Agriculture, forestry, and fisheries	3,172,739	0.61	35,485,823	1.47	6,496,998	1.04	1,998,581	2.
Farms	3,020,492	0.23	33,323,959	1.54	6,006,479	1.12	1,923,241	2.
Field crop farms	1,103,107	1.18	10,226,988	1.90	2,481,900	1.79	434,870	4.
Fruit, tree nut, and vegetable farms	149,655	3.21	1,945,720	5.22	320,401	4.56	150,172	10.
Livestock farms	1,568,862	0.98	20,195,360	2.27	3,029,920	1.53	1,117,894	3.
Farms, not elsewhere classified	198,868	2.98	955,891	7.92	174,258	7.01	220,305	4.
Agricultural services and hunting and trapping	105,818	3.99	1,759,921	7.68	386,097	4.44	59,872	13.
Offices of veterinarians and animal hospitals	13,903	8.20	413,320	7.38	161,799	6.90	2,651	(1)
Other agricultural services	91,915	4.42	1,346,601	9.78	224,298	5.79	57,221	13.
Forestry and forestry services	15,509	10.43	147,087	20.40	28,922	14.54	6,909	31.
Fisheries	30,919	7.59	254,831	10.45	75,493	9.70	8,545	33.
Mining	42,696	5.34	1,117,131	12.35	122,699	5.53	198,819	9.
Crude petroleum and natural gas	32,043	5.83	947,824	14.37	95,981	6.03	189,105	9.
Other mining	10,653	12.26	169,308	13.11	26,716	13.22	9,712	15.
Contract construction	689,842	1.52	19,163,506	2.46	2,901,370	1.64	168,121	8.
General contractors	130,535	3.38	8,537,345	4.49	781,561	3.21	95,235	12.
Special trade contractors	545,499	6.74	10,411,572	2.69	2,072,899	1.98	69,282	9.
Plumbing, heating, and air conditioning	60,828	5.14	2,285,802	6.66	320,753	5.06	17,591	20.
Electrical work	42,835	6.08	1,249,142	8.12	204,025	6.26	4,438	22.
Special trade contractors, not elsewhere classified	438,484	1.99	6,809,158	3.05	1,537,317	2.27	47,218	11.
Special trade contractors not allocable	3,352	22.82	67,470	(1)	10,804	27.43	35	(1)
Contractors not allocable	13,807	11.12	214,583	13.66	46,908	13.56	3,604	(1)
Manufacturing	179,649	2.98	7,145,493	4.16	958,547	2.82	86,399	10.
Food and kindred products	9,840	12.29	1,084,283	14.32	64,986	10.96	5,210	(1)
Textile mill products	3,510	21.28	329,527	(1)	27,268	33.47	487	(1)
Apparel and other fabricated textile products	5,911	14.75	459,705	13.36	42,201	11.20	2,309	(1)
Lumber and wood products, except furniture	48,768	6.84	1,543,855	9.16	178,603	7.00	22,124	16.
Furniture and fixtures	9,818	12.74	343,762	16.85	44,112	13.71	3,703	(1)
Printing, publishing, and allied industries	25,064	7.34	642,270	7.60	130,462	7.31	8,111	27.
Chemicals and allied products	2,736	21.56	106,906	24.61	13,332	19.78	4,658	(1)
Leather and leather products	1,867	26.19	83,955	25.76	11,379	22.98	746	(1)
Stone, clay, and glass products	6,306	14.82	193,351	16.41	29,173	15.03	5,036	(1)
Primary metal industries	1,792	24.83	136,655	19.42	22,467	16.30	6	(1)
Fabricated metal products	10,656	11.27	451,219	11.55	77,439	9.26	1,860	30.
Machinery, except electric	20,991	7.68	834,814	8.39	173,774	6.17	7,142	19.
Electrical machinery, equipment, and supplies	3,239	18.77	103,651	19.34	19,505	16.72	3,518	(1)
Transportation equipment	2,728	22.28	125,111	24.23	12,152	20.41	3,878	(1)
Manufacturing industries, not elsewhere classified	24,398	7.63	657,390	8.96	105,106	7.65	15,986	30.
Manufacturing not allocable	2,026	25.27	49,037	(1)	6,585	26.25	1,627	(1)
Transportation, communication, electric, gas, and sanitary services	296,361	2.40	5,755,221	4.94	966,554	2.81	97,252	9.
Transportation	274,670	2.53	5,374,625	5.29	887,146	3.27	88,071	10.
Local transportation	54,604	5.78	452,401	9.00	126,320	7.28	6,660	28.
Trucking and warehousing	199,395	2.93	4,163,212	5.69	677,671	3.40	67,296	12.
Water transportation	6,225	14.76	136,922	22.61	23,245	16.89	4,940	17.
Air transportation	3,570	20.39	117,693	(1)	12,446	26.36	6,225	(1)
Other transportation	10,876	11.36	504,397	25.95	47,470	12.63	2,950	26.
Communication, electric, gas, and sanitary services	21,691	9.69	380,594	14.89	79,406	10.04	9,182	(1)
Wholesale and retail trade	1,812,872	0.87	99,684,065	1.54	7,601,516	0.99	711,990	3.
Wholesale trade	280,547	2.33	19,808,132	4.32	1,762,971	2.03	111,963	9.
Motor vehicles and automotive equipment	13,117	10.52	960,567	12.63	74,860	9.62	2,471	27.
Drugs, chemicals, and paints	5,330	16.36	170,411	16.56	29,156	14.82	1,097	(1)
Dry goods and apparel	12,153	12.80	528,428	14.65	85,906	9.12	1,862	(1)
Groceries and related products	39,205	6.31	4,389,783	8.80	227,723	5.95	17,127	31.
Farm products—raw materials	14,803	9.74	4,060,093	14.80	76,951	9.35	11,014	20.
Electrical goods	6,558	13.99	308,686	15.60	53,434	10.98	977	(1)
Hardware, and plumbing and heating equipment, and supplies	5,074	15.53	282,740	14.11	45,750	11.90	5,431	(1)
Machinery, equipment, and supplies	18,576	8.51	1,020,456	9.51	148,807	7.03	10,496	27.
Alcoholic beverages	2,673	22.37	569,701	15.71	24,240	15.28	2,967	(1)
Lumber and construction materials	6,418	14.33	638,719	19.94	49,983	11.30	1,652	(1)
Wholesale trade, not elsewhere classified	113,413	3.82	6,073,773	6.61	660,157	3.49	43,674	14.
Wholesale trade not allocable	43,226	5.95	804,772	6.96	286,003	4.73	13,194	23.
Retail trade	1,512,557	0.97	78,610,283	1.61	5,755,089	1.16	578,288	4.
Building materials, hardware, and farm equipment	56,649	5.19	4,512,366	7.33	304,361	5.49	43,149	20.
Building materials dealers	24,222	7.94	1,445,832	10.44	117,234	8.44	16,417	24.
Hardware stores	19,453	8.81	1,106,121	9.82	111,045	9.60	9,906	34.
Farm equipment dealers	12,974	10.98	1,960,413	13.99	76,082	10.80	16,826	(1)
General merchandise stores	154,819	3.36	3,541,020	5.35	323,427	4.52	46,364	13.
Food stores	263,747	2.58	17,122,688	3.65	934,749	2.97	75,249	11.
Grocery stores, meat and fish markets, and fruit and vegetable markets	220,128	2.85	15,715,695	3.92	775,777	3.25	69,033	12.
Retail bakeries	15,499	10.72	616,409	13.86	73,967	12.01	1,428	(1)
Other food stores	28,120	7.65	790,584	9.35	85,005	9.15	4,788	26.
Automotive dealers and gasoline service stations	278,622	2.42	23,691,048	3.65	1,181,004	2.72	116,057	9.
Automobile and truck dealers	43,129	6.07	6,368,817	10.70	200,447	6.97	37,131	16.
Gasoline service stations	207,860	2.83	15,405,810	3.30	839,748	3.21	63,495	13.
Tire, battery, and accessory dealers, and automotive dealers, not elsewhere classified	27,633	7.21	1,916,421	8.04	140,809	7.37	15,431	17.
Apparel and accessory stores	56,965	5.27	3,110,694	5.37	316,758	5.03	28,844	21.
Furniture, home furnishings, and equipment stores	77,933	4.36	3,897,642	5.37	397,609	4.37	33,116	15.
Eating and drinking places	290,277	2.41	9,809,305	3.55	1,005,016	2.91	121,617	10.
Drug stores and proprietary stores	30,206	6.26	2,999,858	6.78	308,279	5.15	9,211	29.
Liquor stores	25,978	8.20	2,213,885	7.95	149,559	7.27	7,934	27.
Jewelry stores	16,641	9.43	631,595	9.40	104,958	8.57	1,957	(1)
Sporting goods stores and bicycles shops	15,831	9.80	565,650	22.49	51,833	14.28	5,905	24.
Fuel and ice dealers	13,468	10.45	616,642	12.15	66,356	10.21	2,814	(1)
Antique stores and secondhand stores	31,044	7.36	437,124	13.31	54,680	10.63	11,181	15.
News dealers and cigar stores	20,888	9.02	540,911	12.15	67,013	10.77	4,923	(1)
Florists	19,214	9.06	602,478	10.69	72,552	9.91	4,919	26.
Retail trade, not elsewhere classified	147,091	3.37	4,074,071	6.08	386,308	4.94	61,882	12.
Retail trade not allocable	13,185	11.19	243,294	15.91	30,617	15.26	3,166	28.
Wholesale and retail trade not allocable	19,768	8.65	1,265,650	18.84	83,456	9.41	21,739	(1)

Footnote at end of table.

Table 7.1—PROPRIETORSHIPS: RELATIVE SAMPLING VARIABILITY AT THE ONE STANDARD DEVIATION LEVEL OF SELECTED ESTIMATES, BY INDUSTRIAL GROUP—Continued

Industrial group	Businesses		Business receipts		Net profit		Net loss	
	Number	Relative sampling variability (Percent)	Amount (Thousand dollars)	Relative sampling variability (Percent)	Amount (Thousand dollars)	Relative sampling variability (Percent)	Amount (Thousand dollars)	Relative sampling variability (Percent)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Finance, insurance, and real estate	575,942	1.56	6,593,529	3.44	2,388,283	2.27	236,848	8.09
Finance	29,652	7.05	736,058	20.67	192,257	14.64	43,983	22.47
Banks and trust companies; and insurance, holding, and other investment companies	1,176	31.80	13,373	26.41	6,100	25.61	565	24.74
Credit agencies other than banks	6,189	13.41	81,161	14.16	29,375	11.89	16,058	26.68
Security brokers, dealers, and flotation companies	16,395	10.22	493,946	29.14	119,199	31.31	20,266	(1)
Commodity brokers and dealers; security and commodity exchanges, and allied services	5,892	13.91	147,578	32.64	37,583	11.96	7,094	32.96
Insurance agents, brokers, and service	183,392	2.70	2,397,985	4.03	1,060,567	2.65	23,468	11.76
Real estate	362,898	2.45	3,459,476	3.99	1,135,454	24.40	169,399	9.61
Real estate operators (except developers) and lessors of buildings	19,095	8.54	298,496	12.60	49,178	12.67	41,951	26.68
Lessors of real property other than buildings	105,499	4.25	288,664	6.71	119,289	6.81	31,476	14.45
Agents, brokers, and managers	191,490	2.69	1,741,255	4.11	715,759	3.09	57,572	10.58
Combinations of real estate, insurance, loans, and law offices	34,389	6.04	550,580	9.20	186,953	6.33	12,881	16.05
Other real estate	12,425	9.71	580,481	17.02	64,275	9.13	25,519	33.95
Services	2,270,739	0.72	31,990,956	0.98	12,512,870	0.66	513,744	3.72
Hotels, rooming houses, camps, and other lodging places	109,927	-	1,435,176	-	217,315	-	80,657	-
Hotels, tourist courts, and motels	49,965	6.07	908,818	7.25	126,518	7.33	46,787	10.43
Hotels	12,266	12.04	222,884	13.97	25,915	15.22	12,563	17.45
Tourist courts and motels	37,699	7.03	685,934	8.47	100,603	8.34	34,224	13.52
Other lodging places	59,962	5.33	526,358	8.63	90,797	8.72	33,870	12.89
Personal services	543,517	1.83	5,317,690	2.60	1,507,121	2.19	59,122	9.86
Laundries, laundry services, cleaning and dyeing plants	92,961	4.24	1,635,968	5.39	315,366	5.05	30,277	14.71
Photographic studios	29,316	7.09	347,515	10.03	93,921	9.03	6,567	20.48
Beauty and barber shops	322,490	2.35	2,379,402	3.43	834,567	2.92	15,717	16.43
Shoe repair shops, shoe shine parlors, and hat cleaning shops	19,500	9.90	153,746	11.61	53,848	12.03	768	(1)
Funeral service and crematories	12,767	9.73	592,000	9.01	125,439	7.86	3,107	(1)
Other personal services	66,483	5.20	209,059	8.83	83,980	7.40	2,686	27.49
Business services	262,745	2.36	2,960,271	4.66	868,143	2.69	72,882	9.84
Advertising	18,785	8.48	472,563	10.90	98,688	9.21	2,277	23.01
Services to dwellings and other buildings	50,024	5.86	475,241	11.93	144,672	7.22	3,334	30.56
Other business services	193,936	2.70	2,012,467	5.69	624,783	3.01	67,271	10.53
Automobile and other repair services	326,084	-	4,404,834	-	923,312	-	50,918	-
Automobile parking, repair, and services	135,357	3.63	2,670,834	5.37	445,532	4.36	29,595	13.07
Automobile parking	4,237	19.02	83,032	29.28	15,635	25.83	1,007	33.69
Automobile repair shops	113,425	4.03	2,281,995	5.93	373,201	4.78	22,135	16.01
Other automobile services except repair	17,695	9.18	305,807	13.46	56,696	11.92	6,453	23.28
Repair services, except automobile	190,727	3.02	1,734,000	4.75	477,780	4.12	21,323	12.47
Amusement and recreation services	125,782	-	1,351,206	-	289,060	-	140,128	-
Motion pictures	6,976	14.29	142,886	14.94	24,094	13.94	5,831	34.32
Motion picture production, distribution, and related services	4,727	17.02	82,860	21.31	16,798	15.84	5,364	(1)
Motion picture theaters	2,249	26.10	60,026	20.05	7,296	28.05	467	(1)
Bowling alleys and billiard and pool parlors	9,662	12.93	182,628	15.04	34,224	14.08	2,047	(1)
Other amusement and recreation services	109,144	3.88	1,025,692	5.82	230,742	5.07	132,250	9.40
Medical services	419,170	1.57	11,112,770	1.55	6,066,232	0.97	31,514	17.85
Medical laboratories	1,610	24.47	49,559	15.67	17,349	15.73	119	(1)
Dental laboratories	5,989	15.21	149,986	21.18	43,965	13.41	10	(1)
Offices of physicians and surgeons	152,198	1.86	6,055,403	1.24	3,657,678	1.13	16,758	17.57
Offices of dentists and dental surgeons	83,070	2.92	2,788,752	2.24	1,445,110	2.16	1,755	(1)
Offices of osteopathic physicians	7,245	10.95	212,218	7.66	119,125	7.29	244	(1)
Offices of chiropractors	16,804	9.53	190,004	8.78	102,934	8.87	1,212	(1)
Registered and practical nurses	92,361	4.31	285,063	5.18	240,799	5.28	273	(1)
Hospitals, sanatoria, and convalescent and rest homes	17,246	9.89	556,534	12.26	79,843	10.79	8,475	(1)
Other medical services	42,647	5.48	825,251	5.16	359,429	4.50	2,668	22.11
Educational services	94,585	3.96	365,607	7.65	148,612	5.65	9,924	20.77
Legal services	130,573	2.55	2,576,318	2.55	1,419,794	2.08	16,099	10.93
Engineering and architectural services	58,304	4.42	1,061,849	5.56	366,322	4.04	15,243	17.22
Accounting, auditing, and bookkeeping services	105,856	3.40	749,710	4.06	399,418	3.90	6,166	19.35
Other services	94,195	3.56	655,474	6.32	307,520	4.31	31,086	12.19
Nature of business not allocable	45,874	6.11	510,962	15.93	106,112	7.54	13,000	14.79

[1]Sample is too small to yield a reliable estimate of sampling variability.

NOTE: See text for explanatory statements and "Description of the Samples and Limitations of the Data."
Estimates are rounded and may not add to totals.

Table 7.2—ACTIVE PARTNERSHIPS: RELATIVE SAMPLING VARIABILITY AT THE ONE STANDARD DEVIATION LEVEL OF SELECTED ESTIMATES, BY INDUSTRIAL GROUP

Industrial group	Total		Business receipts		Net profit		Net loss	
	Number	Relative sampling variability (Percent)	Amount (Thousand dollars)	Relative sampling variability (Percent)	Amount (Thousand dollars)	Relative sampling variability (Percent)	Amount (Thousand dollars)	Relative sampling variability (Percent)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
All industrial groups	922,680	0.06	78,153,124	0.32	12,113,897	0.66	1,668,836	2.9
Agriculture, forestry, and fisheries	125,101	1.26	5,268,060	1.99	996,040	2.45	245,730	6.2
Farms	114,633	1.33	4,456,269	2.22	885,337	2.58	221,501	6.0
Field crop farms	39,332	2.38	1,476,521	4.14	385,316	4.45	44,841	12.6
Fruit, tree nut, and vegetable farms	10,589	4.65	481,733	6.58	87,951	8.25	54,165	13.1
Livestock farms	56,253	1.97	2,317,083	3.03	365,511	3.40	111,523	8.4
Farms, not elsewhere classified	8,459	5.23	180,932	10.72	46,559	12.31	10,972	25.9
Agricultural services and hunting and trapping	7,836	5.91	690,344	4.73	92,000	8.21	18,767	31.4
Offices of veterinarians and animal hospitals	1,366	13.10	111,631	15.26	43,764	16.75	104	(1)
Other agricultural services	6,470	5.79	578,713	4.58	48,236	8.11	18,663	(1)
Forestry and forestry services	1,112	14.38	35,420	23.12	5,554	26.92	3,989	(1)
Fisheries	1,520	12.03	86,027	16.44	13,149	17.47	1,473	(1)
Mining	13,238	4.07	882,348	3.18	144,821	5.58	155,355	19.6
Crude petroleum and natural gas	10,464	4.62	508,434	3.93	99,722	7.40	124,518	23.3
Other mining	2,774	8.68	373,914	5.29	45,099	7.32	30,837	29.9
Contract construction	56,115	1.90	7,771,390	1.11	835,240	1.91	71,751	6.4
General contractors	19,990	3.14	5,123,377	1.14	397,676	2.35	49,152	7.7
Special trade contractors	35,968	2.44	2,637,981	2.43	436,142	2.99	22,599	11.8
Plumbing, heating, and air conditioning	5,242	6.39	533,236	5.24	70,498	6.80	4,494	25.5
Electrical work	3,026	8.39	366,965	7.05	53,170	8.27	2,069	24.9
Special trade contractors, not elsewhere classified	27,125	2.84	1,720,400	3.01	307,370	3.67	15,990	14.7
Special trade contractors not allocable	574	20.03	17,380	22.12	5,104	25.64	46	(1)
Contractors not allocable	157	(1)	10,032	28.83	1,422	31.77	-	
Manufacturing	36,544	2.30	6,076,860	1.25	675,292	2.43	58,150	7.7
Food and kindred products	3,586	6.77	1,254,971	2.13	73,331	4.38	4,272	16.0
Textile mill products	407	19.16	190,253	7.53	16,995	18.34	9,507	2.9
Apparel and other fabricated textile products	2,775	7.92	815,324	3.38	56,615	5.52	3,267	11.5
Lumber and wood products, except furniture	6,115	5.82	814,262	3.76	82,344	6.32	10,984	9.9
Furniture and fixtures	1,291	12.78	255,234	4.99	19,930	12.09	2,642	(1)
Printing, publishing, and allied industries	5,776	6.16	492,948	5.05	89,065	6.47	5,197	33.2
Chemicals and allied products	1,034	14.02	162,107	7.75	18,686	13.90	1,494	33.3
Leather and leather products	319	24.13	71,884	13.93	4,595	19.66	175	(1)
Stone, clay, and glass products	1,791	10.77	181,768	8.21	30,408	25.12	1,337	23.1
Primary metal industries	783	15.32	177,015	5.48	21,739	11.31	433	27.6
Fabricated metal products	1,885	10.02	368,529	4.85	59,628	7.39	2,920	25.4
Machinery, except electric	4,510	6.78	558,596	5.19	112,380	7.02	2,039	34.5
Electrical machinery, equipment, and supplies	752	16.75	84,859	10.15	10,030	16.44	2,671	(1)
Transportation equipment	674	17.95	72,562	13.03	7,449	16.44	2,097	(1)
Manufacturing industries, not elsewhere classified	4,632	6.67	560,848	4.46	69,991	6.29	6,806	(1)
Manufacturing not allocable	215	31.62	15,700	22.43	2,106	31.31	2,309	12.2
Transportation, communication, electric, gas, and sanitary services	15,484	3.74	1,238,141	2.99	174,977	4.91	20,773	17.9
Transportation	13,488	4.01	1,109,987	3.15	151,663	5.38	12,440	13.8
Local transportation	800	16.75	51,493	19.08	9,187	31.89	513	(1)
Trucking and warehousing	10,512	4.55	839,919	3.73	106,806	6.06	9,255	16.0
Water transportation	555	19.81	44,005	9.75	13,632	19.90	781	(1)
Other transportation	1,621	11.48	174,570	10.28	22,038	16.37	1,891	(1)
Communication, electric, gas, and sanitary services	1,996	10.57	128,154	9.67	23,314	11.79	8,333	(1)
Wholesale and retail trade	231,254	0.82	35,425,458	0.55	2,405,334	1.01	158,236	3.7
Wholesale trade	29,179	2.36	11,142,239	0.77	537,337	2.17	31,806	8.1
Motor vehicles and automotive equipment	1,936	9.91	404,726	6.46	30,521	8.91	1,221	(1)
Drugs, chemicals, and paints	563	18.29	129,448	7.28	7,281	18.68	361	(1)
Dry goods and apparel	1,243	11.26	460,648	4.08	23,579	6.17	1,247	27.5
Groceries and related products	5,709	5.02	3,040,061	1.44	108,048	4.03	5,591	13.4
Farm products—raw materials	2,660	7.21	2,166,679	1.10	46,863	7.89	7,644	17.1
Electrical goods	537	17.13	211,036	6.37	14,938	13.86	333	(1)
Hardware, and plumbing and heating equipment, and supplies	794	14.48	261,817	6.04	18,062	10.77	240	(1)
Machinery, equipment, and supplies	2,470	8.58	595,814	4.02	53,806	7.23	2,211	30.7
Alcoholic beverages	1,043	11.21	552,918	3.60	24,320	16.21	1,394	(1)
Lumber and construction materials	782	13.17	438,109	3.47	16,740	7.02	1,557	20.6
Wholesale trade, not elsewhere classified	11,319	4.01	2,855,326	1.68	191,824	3.81	9,871	16.7
Wholesale trade not allocable	123	(1)	25,657	14.56	1,355	27.12	136	11.1
Retail trade	199,804	0.91	23,987,498	0.76	1,839,638	1.16	124,760	4.3
Building materials, hardware, and farm equipment	13,905	3.66	2,253,963	2.57	164,798	3.89	12,491	17.4
Building materials dealers	5,332	5.94	860,940	4.18	67,426	5.95	5,881	20.3
Hardware stores	5,505	6.24	556,639	5.66	59,246	7.76	2,496	24.1
Farm equipment dealers	3,068	6.77	836,384	3.97	38,126	5.32	4,114	(1)
General merchandise stores	9,861	4.56	1,195,244	3.49	90,165	4.90	7,212	19.3
Food stores	31,001	2.47	5,179,843	1.70	281,685	2.57	13,672	11.1
Grocery stores, meat and fish markets, and fruit and vegetable markets	26,265	2.65	4,816,613	1.75	247,296	2.68	12,019	12.3
Retail bakeries	2,053	10.42	169,470	10.83	17,438	12.50	429	28.7
Other food stores	2,683	9.09	193,760	9.49	16,951	12.04	1,224	25.9
Automotive dealers and gasoline service stations	38,824	2.24	6,111,064	1.57	330,170	2.58	27,021	8.9
Automobile and truck dealers	8,468	4.19	2,955,087	1.55	93,724	3.97	10,985	13.0
Gasoline service stations	24,344	2.96	2,469,546	3.08	181,114	3.68	10,096	13.6
Tire, battery, and accessory dealers, and automotive dealers, not elsewhere classified	6,012	5.87	686,431	5.51	55,332	6.96	5,940	22.9

Footnote at end of table.

Table 7.2—ACTIVE PARTNERSHIPS: RELATIVE SAMPLING VARIABILITY AT THE ONE STANDARD DEVIATION LEVEL OF SELECTED ESTIMATES, BY INDUSTRIAL GROUP—Con.

Industrial group	Total		Business receipts		Net profit		Net loss	
	Number	Relative sampling variability (Percent)	Amount (Thousand dollars)	Relative sampling variability (Percent)	Amount (Thousand dollars)	Relative sampling variability (Percent)	Amount (Thousand dollars)	Relative sampling variability (Percent)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Wholesale and retail trade—Continued								
Retail trade—Continued								
Apparel and accessory stores	12,800	4.02	1,436,650	3.63	147,606	4.48	6,908	14.84
Furniture, home furnishings, and equipment stores	12,935	3.97	1,478,443	3.54	143,876	4.50	12,220	18.81
Eating and drinking places	37,157	2.42	2,274,887	2.75	267,312	3.36	20,688	9.14
Drug stores and proprietary stores	6,380	5.45	997,406	4.66	104,597	6.00	2,642	22.52
Liquor stores	5,304	6.16	696,874	5.60	55,513	7.00	1,233	24.10
Jewelry stores	2,308	9.70	234,033	9.60	39,247	10.96	608	(1)
Sporting goods stores and bicycle shops	1,512	11.97	115,883	12.32	11,113	15.69	2,261	(1)
Fuel and ice dealers	2,357	9.50	259,117	8.96	26,915	11.58	867	32.56
Antique stores and secondhand stores	3,119	8.59	97,499	11.62	20,295	15.64	1,633	22.47
News dealers and cigar stores	642	18.84	62,633	15.96	2,864	21.98	113	(1)
Florists	3,253	8.39	169,463	10.07	19,142	12.02	2,171	20.11
Retail trade, not elsewhere classified	17,472	3.49	1,382,522	3.07	130,933	5.40	12,250	12.24
Retail trade not allocable	973	15.31	41,974	17.03	3,407	29.60	770	(1)
Wholesale and retail trade not allocable	2,271	9.42	295,721	7.52	28,359	14.36	1,670	29.41
Finance, insurance, and real estate	268,563	0.77	7,742,442	1.37	1,780,963	1.83	800,759	4.09
Finance	42,450	2.26	2,398,726	1.41	626,222	3.01	129,667	9.63
Insurance agents, brokers, and service	10,712	4.58	674,505	4.98	215,500	6.05	1,814	24.20
Real estate	215,401	0.90	4,669,211	2.06	939,241	2.52	669,278	4.53
Real estate operators (except developers) and lessors of buildings	172,925	1.04	3,963,833	2.31	654,767	3.01	547,138	5.01
Lessors of real property other than buildings	15,692	3.83	121,741	8.80	65,093	9.83	21,765	19.27
Agents, brokers, and managers	7,046	5.70	218,196	8.79	68,969	10.25	13,755	31.25
Combinations of real estate, insurance, loans, and law offices	1,166	14.06	61,774	18.68	17,135	22.21	1,453	(1)
Other real estate	18,571	3.46	303,667	5.65	133,277	6.44	85,167	13.58
Services	172,384	1.02	13,659,823	1.03	5,072,406	1.36	147,956	5.85
Hotels, rooming houses, camps, and other lodging places	12,332	4.24	729,718	4.21	88,360	6.75	39,488	13.10
Hotels, tourist courts, and motels	8,713	5.02	662,593	4.41	75,897	7.30	34,569	14.45
Hotels	2,733	8.81	305,240	5.28	28,142	9.36	16,185	15.70
Tourist courts and motels	5,980	6.12	357,353	6.82	47,755	10.22	18,384	23.39
Other lodging places	3,618	8.01	67,125	14.46	12,463	17.71	4,919	27.57
Personal services	32,266	2.63	1,170,259	3.58	257,922	4.09	9,784	10.65
Laundries, laundry services, cleaning and dyeing plants	11,456	4.45	508,403	5.28	81,169	6.39	4,895	14.62
Photographic studios	1,296	13.25	68,153	20.57	17,274	23.44	325	(1)
Beauty and barber shops	14,889	3.94	307,203	5.82	85,485	5.59	3,329	18.78
Shoe repair shops, shoe shine parlors, and hat cleaning shops	570	20.17	12,138	23.20	3,478	26.17	12	(1)
Funeral service and crematories	2,717	9.01	229,720	9.18	58,616	10.68	772	(1)
Other personal services	1,336	13.17	44,642	20.42	11,900	21.02	451	(1)
Business services	20,118	3.33	874,395	3.90	189,476	5.02	30,825	13.51
Advertising	1,795	11.03	140,050	9.05	24,060	15.63	742	27.52
Services to dwellings and other buildings	2,287	10.01	69,770	12.44	15,732	14.56	610	(1)
Other business services	16,036	3.75	664,575	4.60	149,684	5.65	29,473	14.10
Automobile and other repair services	26,115	2.93	1,043,851	4.02	198,943	4.39	10,813	13.20
Automobile parking, repair, and services	17,130	3.64	719,100	4.87	127,496	5.46	8,204	15.36
Automobile parking	867	16.26	42,742	19.84	6,890	22.31	1,140	(1)
Automobile repair shops	12,927	4.20	566,293	5.45	103,280	5.96	3,370	16.23
Other automobile services, except repair	3,336	8.30	110,065	13.00	17,326	16.70	3,694	27.64
Repair services, except automobile	8,985	5.05	324,751	7.18	71,447	7.41	2,609	25.66
Amusement and recreation services	13,862	4.03	676,263	4.77	98,475	7.81	29,266	12.24
Motion pictures	2,201	9.90	241,056	8.14	28,317	18.70	4,687	19.43
Motion picture production, distribution, and related services	669	17.63	118,229	9.61	12,578	(1)	2,859	17.75
Motion picture theaters	1,532	11.94	122,827	13.04	15,739	15.26	1,828	(1)
Bowling alleys and billiard and pool parlors	2,016	10.66	111,802	14.79	13,241	16.87	5,843	(1)
Other amusement and recreation services	9,645	4.87	323,405	6.05	56,917	8.98	18,736	13.04
Medical services	22,983	2.95	3,213,866	2.54	1,674,775	2.94	11,197	18.79
Medical laboratories	860	15.11	89,723	11.41	42,262	13.47	637	(1)
Dental laboratories	1,058	14.74	56,414	17.89	23,989	21.34	45	(1)
Offices of physicians and surgeons	14,916	3.60	2,416,990	3.00	1,401,756	3.31	5,494	29.93
Offices of dentists and dental surgeons	1,648	11.65	168,339	11.87	84,265	12.66	314	(1)
Offices of osteopathic physicians	242	30.16	17,729	33.40	10,361	34.65	-	-
Hospitals, sanatoria, and convalescent and rest homes	2,067	9.96	312,195	7.88	43,631	11.61	3,831	30.77
Other medical services	2,192	9.40	152,476	9.93	68,511	13.02	876	(1)
Educational services	1,520	12.36	24,173	17.95	3,759	18.73	906	33.78
Legal services	25,011	2.84	3,337,238	2.15	1,805,946	2.28	4,100	30.95
Engineering and architectural services	7,071	5.33	1,125,462	3.21	265,585	4.91	6,008	23.80
Accounting, auditing, and bookkeeping services	9,555	4.74	1,382,304	2.94	460,713	3.79	4,822	(1)
Other services	1,551	12.05	82,294	14.10	28,452	17.01	747	(1)
Nature of business not allocable	3,998	7.57	88,602	11.55	28,824	16.19	10,126	(1)

[1]Sample is too small to yield a reliable estimate of the sampling variability.

NOTE: See text for explanatory statements and "Description of the Samples and Limitations of the Data."
Estimates are rounded and may not add to totals.

U. S. Individual Tax Return, Form 1040, 265
Schedule C, Profit (or Loss) from Business or Profession, 276
Schedule F, Schedule of Farm Income and Expenses, 279
U. S. Partnership Return of Income, Form 1065, 282
U. S. Small Business Corporation Income Tax Return, Form 1120-S, 290
U. S. Corporation Income Tax Return, Form 1120, 297

Form **1040** **U.S. Individual Income Tax Return** **1966**

for the year January 1–December 31, 1966, or other taxable year beginning ....., 1966, ending ....., 19..... U.S. Treasury Department—Internal Revenue Service

▼ Please print or type

First name and initial (If joint return, use first names and middle initials of both) | Last name | Your social security number (Husband's, if joint return)

Home address (Number and street or rural route) | Your occupation

City, town or post office, and State | ZIP code | Wife's number, if joint return

▲ Enter the name and address used on your return for 1965 (if the same as above, write "Same"). If none filed, give reason. If changing from separate to joint or joint to separate returns, enter 1965 names and addresses. | Wife's occupation

Your present employer and address

Wife's present employer and address, if joint return

Filing Status—check only one:

1a ☐ Single

1b ☐ Married filing joint return (even if only one had income)

1c ☐ Married filing separately. If your husband or wife is also filing a return give his or her first name and social security number.

1d ☐ Unmarried Head of Household

1e ☐ Surviving widow(er) with dependent child

Exemptions

	Regular	65 or over	Blind
2a Yourself	☐	☐	☐
2b Wife	☐	☐	☐

Enter number of exemptions checked ▶▶▶

3a First names of your dependent children who lived with you .....

Enter number ▶▶▶

3b Number of other dependents (from page 2, Part I, line 3)

4 Total exemptions claimed ▶▶▶

▼ Attach Copy B of Form W-2 here ▲

Income If joint return, include all income of both husband and wife

5 Wages, salaries, tips, etc. If not shown on attached Forms W-2 attach explanation ▶

6 Other income (from page 2, Part II, line 8) ▶

7 Total (add lines 5 and 6) ▶

8 Adjustments (from page 2, Part III, line 5) ▶

9 Total income (subtract line 8 from line 7) ▶

Tax Computation

Figure tax by using either 10 or 11

10 Tax Table—If you do not itemize deductions and line 9 is less than $5,000, find your tax from tables in instructions. Do not use lines 11a, b, c, or d. Enter tax on line 12.

11 Tax Rate Schedule—

11a If you itemize deductions, enter total from page 2, Part IV ▶

If you do not itemize deductions, and line 9 is $5,000 or more enter the larger of:
(1) 10 percent of line 9 or;
(2) $200 ($100 if married and filing separate return) plus $100 for each exemption claimed on line 4, above.
Deduction under (1) or (2) limited to $1,000 ($500 if married and filing separately).

11b Subtract line 11a from line 9

11c Multiply total number of exemptions on line 4, above, by $600

11d Subtract line 11c from line 11b. Enter balance on this line. (Figure your tax on this amount by using tax rate schedule on page 11 of instructions.) Enter tax on line 12.

▼ Attach Check or Money Order here ▲

Tax Credits Payments

12 Tax (from either Tax Table, see line 10, or Tax Rate Schedule, see line 11) ▶

13 Total credits (from page 2, Part V, line 5) ▶

14a Income tax (subtract line 13 from line 12)

14b Tax from recomputing prior year investment credit (attach statement)

15 Self-employment tax (Schedule C-3 or F-1) ▶

16 Total tax (add lines 14a, 14b, and 15) ▶

17 Total Federal income tax withheld (attach Forms W-2) ▶

18 1966 Estimated tax payments (include 1965 overpayment allowed as a credit) ▶

19 Excess F.I.C.A. Tax Withheld (two or more employers—see page 5 of inst.) ▶

20 Nonhighway Federal gasoline tax—Form 4136, Reg. Inv.—Form 2439

21 Total (add lines 17, 18, 19, and 20)

Tax Due or Refund

22 If payments (line 21) are less than tax (line 16), enter Balance Due. Pay in full with this return ▶

23 If payments (line 21) are larger than tax (line 16), enter Overpayment ▶▶▶

24 Amount of line 23 you wish credited to 1967 Estimated Tax

25 Subtract line 24 from 23. Apply to: ☐ U.S. Savings Bonds, with excess refunded or ☐ Refund only

▲ Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct, and complete. If prepared by a person other than taxpayer, his declaration is based on all information of which he has any knowledge.

Sign here ▶ ..... Date .....

If joint return, BOTH HUSBAND AND WIFE MUST SIGN even if only one had income.

Sign here ..... Date .....

Signature of preparer other than taxpayer. Address

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Form 1040—1966—Page 2

PART I. Exemptions Complete only for dependents claimed on line 3b, page 1

(a) NAME (If more space is needed attach schedule)	(b) Relationship	(c) Months lived in your home. If born or died during year write "B" or "D"	(d) Did dependent have income of $600 or more?	(e) Amount YOU furnished for dependent's support, if 100% write "ALL"	(f) Amount furnished by OTHERS including dependent.
1				$	$
2					

3 Total number of dependents listed above. Enter here and on page 1, line 3b . . . . . ▶▶

PART II. Income from sources other than wages, etc.

1a **Dividends and other distributions on stock** (Name of payer—write (H), (W), (J), for stock held by husband, wife, or jointly) .....

Total line 1a . . . . . ▶▶

1b Exclusion (see instructions)

1c Capital gain distributions.

1d Nontaxable distributions .

1e Total lines 1b, 1c, and 1d . . . . .

1f **Taxable dividends** (line 1a less line 1e—not less than zero) . . . . . ▶▶

2 **Interest** (name of payer)

2a Earnings from savings and loan assoc., mutual savings banks, credit unions, etc. ..

Total line 2a

2b Interest on bank deposits (other than mutual savings) .....

Total line 2b

2c Other interest (bonds, etc.) .....

Total line 2c

2d **Total interest income** (lines 2a, 2b, & 2c) ▶▶

3 Pensions and annuities, rents and royalties, partnerships, estates or trusts, etc. (Sch. B)

4 Business income (Schedule C) . . . .

5 Sale or exchange of property (Schedule D).

6 Farm income (Schedule F) . . . . .

7 Miscellaneous income (state nature) .....

Total line 7 ▶▶

8 **TOTAL** (add lines 1f through 7. Enter here and on page 1, line 6) . . . . . ▶▶

PART III. Adjustments

1 "Sick pay" if included in line 5, page 1 (attach Form 2440 or other required statement) .

2 Moving expenses (attach Form 3903) . .

3 Employee business expense (attach Form 2106 or other statement) . . . . .

4 Payments by self-employed persons to retirement plans, etc. (attach Form 2950SE) .

5 **TOTAL ADJUSTMENTS** (lines 1 through 4). Enter here and on page 1, line 8 . . .

EXPENSE ACCOUNT INFORMATION—If you had an expense allowance or charged expenses to your employer, check here ☐ and see page 7 of instructions.

PART IV. Itemized deductions—Use only if you do not use tax table or standard deduction.

Medical and dental expense (not compensated by insurance or otherwise)—Attach itemized list. If 65 or over see instructions.

1 Total cost of medicine and drugs . . .

2 Enter 1% of line 9, page 1 . . . . .

3 Subtract line 2 from line 1 . . . . .

4 Other medical, dental expenses (include hospital insurance premiums) . . . .

5 Total (add lines 3 and 4) . . . . . .

6 Enter 3% of line 9, page 1 . . . . . .

7 Subtract line 6 from line 5; see page 8 of instructions for maximum limitation ▶▶

Contributions.—Cash—including checks, money orders, etc.

(itemize) .....

1 Total cash contributions . . . . . .

2 Other than cash (see instructions for required statement). Enter total of such items here.

3 Carryover from prior years (see page 8 of inst.).

4 **Total contributions** (add lines 1, 2, and 3—see instructions for limitation) . . ▶▶

Taxes.—Real estate . . . . . .

State and local gasoline . . . . . .

General sales (see page 15 of instructions) .

State and local income . . . . . .

Personal property . . . . . .

Total taxes ▶▶

Interest expense.—Home Mortgage . . .

Other (itemize) .....

Total interest expense ▶▶

Miscellaneous deductions.—(see page 9 of instructions) .....

Total Miscellaneous ▶▶

TOTAL DEDUCTIONS (for page 1, line 11a) ▶

PART V. Credits

1 Retirement income credit (Schedule B) .

2 Investment credit (Form 3468) . . . .

3 Foreign tax credit (Form 1116) . . . .

4 Tax-free covenant bonds credit . . . .

5 **TOTAL CREDITS** (add lines 1 through 4). Enter here and on page 1, line 13 . . .

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GENERAL INSTRUCTIONS

HOW TO USE FORM 1040

Individuals have two return forms to choose from, Form 1040 and card form, Form 1040A. You can use the simpler return (Form 1040A), printed on a punch card, if:

1. Your income was less than $10,000, AND

2. It consisted of wages subject to withholding tax and not more than $200 total of other wages, interest, and dividends, AND

3. Instead of itemizing deductions, you wish to use the tax table or to take the standard deduction.

The instructions for Form 1040A provide further information about its use.

Form 1040 is limited to a single sheet. Supporting schedules may be attached according to the individual needs of each taxpayer.

Generally, if your income was entirely from salary, wages, interest, dividends, and sources other than those for which schedules (B, C, D, and F) are required as prescribed below, you will need only Form 1040. You can use it whether you take the standard deduction or itemize deductions.

Schedules and forms which may be required in addition to Form 1040 include the following:

- Schedule B for income from pensions, annuities, rents, royalties, partnerships, estates, trusts, etc.;
- Schedule C for income from a personally owned business;
- Schedule D for income from the sale or exchange of property;
- Schedule F for income from farming;
- Schedule G for income averaging;
- Form 1310, Statement of Claimant to Refund Due—Deceased Taxpayer;
- Form 2106, Statement of Employee Business Expenses;
- Form 2120, Multiple Support Declaration;
- Form 2210, Statement Relating to Underpayment of Estimated Income Tax by Individuals;
- Form 2440, Statement to Support Exclusion of Sick Pay;
- Form 2441, Statement of Expenses for Care of Children and Certain Other Dependents;
- Form 2948, Medical and Dental Expense Statement;
- Form 3903, Moving Expense Adjustment;
- Form 4136, Computation of Credit for Federal Tax on Gasoline and Lubricating Oil; and
- Form 4137, Computation of Social Security Tax on Unreported Tip Income.

These schedules and forms as well as other supporting schedules may be obtained from any Internal Revenue Service office.

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WHO MUST FILE A TAX RETURN

Every citizen or resident of the United States—whether an adult or minor—who had $600 or more income in 1966 must file; if 65 or over, $1,200 or more.

A person with income of less than these amounts should file a return to get a refund if tax was withheld. Generally, a married person with income less than her (his) own personal exemption will get the smaller tax or larger refund by filing a joint return with husband or wife.

You must also file a timely return to obtain a refund of Federal excise taxes on gasoline and lubricating oil used for nonhighway purposes. See Form 4136

WHEN AND WHERE TO FILE

Please file as early as possible with the District Director of Internal Revenue for your district or with your Internal Revenue Service Center as shown on page 10. File your return on or after January 1, 1967, but not later than Monday, April 17, 1967 (since the April 15th due date falls on a weekend in 1967). U.S. citizens abroad who have no legal residence or place of business in the United States should file with Director of International Operations, Internal Revenue Service, Washington, D.C. 20225.

Earned Income From Sources Outside the United States.—To determine whether an income tax return must be filed, income must be computed without regard to the exclusion provided for income earned from sources outside the United States. If you received such income and believe it is excludable for income tax purposes, attach **Form 2555** to your return.

Social Security Number.— Be sure to enter your number in the space provided, exactly as shown on your card. If you need a number, file application Form SS–5 with the local office of the Social Security Administration. File the application early to make certain you receive your card before the deadline for filing your return. If you file an application but do not receive your card by that date—file your return and enter "Applied for" in the space provided for the number.

MEMBERS OF ARMED FORCES

A member of the Armed Forces should give his name, social security number, permanent home address, and serial number.

An enlisted man may exclude all service compensation for each month for which he served in a combat zone and each month for which he was hospitalized as a result of such service. For this purpose service for any part of a month is considered a full month. A commissioned officer may exclude up to $200 a month of such compensation. Forms W–2 issued for 1966 by the Armed Forces ordinarily do not include these payments. If there is any doubt as to whether the amount shown on your Form W–2 includes the nontaxable amount, contact the pay office which issued the form. If the nontaxable portion was included on Form W–2, you

GENERAL INSTRUCTIONS—Continued 3

will be issued a corrected Form W–2 or a certificate to support exclusion. If you are issued a certificate, deduct the amount shown on the certificate from the wages shown on Form W–2 and include the difference in line 5, and attach the certificate to your return. If you are issued a corrected Form W–2 include the amount shown on that form in line 5.

DECEASED TAXPAYERS

Where a person died in 1966, or in 1967 before filing a return for 1966, the executor, administrator, or surviving wife (husband) must file a return for the decedent. An executor or administrator may elect to file a joint return with the surviving wife (husband). If an executor or administrator has not been appointed, the survivor may file a joint return and indicate that she (he) is filing as surviving wife (husband) in the signature area of the return.

Enter the date of death in the name and address area of the return. If a refund is due, attach Form 1310, Statement of Claimant to Refund Due—Deceased Taxpayer.

WHERE TO GET FORMS

As far as practical, the forms are mailed directly to taxpayers. Additional forms may be obtained from any Internal Revenue Service office, and also at many banks and post offices.

HOW TO PAY

The balance of tax shown to be due on page 1, line 22, **Form 1040** must be paid in full with your return if it amounts to $1.00 or more. **Make checks or money orders payable to "Internal Revenue Service."** Please enter your social security number on your check or money order.

ROUNDING OFF TO WHOLE DOLLARS

The money items on your return and schedules may be shown in whole dollars. This means that you eliminate any amount less than 50 cents, and increase any amount from 50 cents through 99 cents to the next higher dollar.

ATTACHMENTS TO THE RETURN

All applicable items of income, adjustments, tax computation and deductions should be filled in on the official return forms and schedules. If more space is needed attach statements following the format of the official forms and attach them in the same order. The totals indicated on the supporting statements should also be entered on the proper lines of the official forms.

The computations of social security self-employment tax and earnings must be submitted on the official forms, Schedules C–3 and F–1. The computation of employee F.I.C.A. tax on unreported tips must be submitted on the official form, Form 4137.

MARRIED PERSONS—JOINT OR SEPARATE RETURNS

Advantages of a Joint Return.—Generally it is advantageous for a married couple to file a joint return. There are benefits in figuring the tax on a joint return, which often result in a lower tax than would result from separate returns.

How To Prepare a Joint Return.—You must include all income, exemptions and deductions of both husband and wife. In the return heading, list both names including middle initials (for example: "John F. and Mary L. Doe"). Both must sign the return.

A husband and wife may file a joint return even though one of them had no income. A joint return may not be filed if either husband or wife was a nonresident alien at any time during the taxable year.

When a joint return is filed, each assumes full legal responsibility for the entire tax, and if one fails to pay, the other must pay it.

How To Prepare a Separate Return.—Separate returns may be filed by husband and wife where each has income of his own. In such case each should report his or her own income, exemptions and deductions in separate returns. Only the name of the filer should be entered in the name and address area of the return. Check the box "Married filing separately," page 1, line 1c of the return and give the first name and social security number of your husband or wife in the space provided. When filing separate returns, the husband and wife should each claim the allowable deductions paid with his or her own funds. (In community property States, deductions resulting from payments made out of funds belonging jointly to husband and wife may be divided half and half.)

If one itemizes and claims actual deductions then both must do so. If one uses the 10 percent standard deduction (instead of the minimum standard deduction—page 1, line 11a(2), Form 1040), then the other may not use the minimum standard deduction.

A separate return may also be filed where only the husband or wife had income. Enter only the name of the one having income in the name and address area. Check the box "Married filing separately," page 1, line 1c of the return and do not enter your wife's (husband's) first name or social security number. To claim the exemption for your wife or husband check the boxes provided on page 1, line 2.

Changes in Marital Status.—If you are married at the end of your taxable year, you are considered married for the entire year. If you are divorced or legally separated on or before the end of your taxable year, you are considered single for the entire year.

If your wife or husband died during the year, you are considered married for the entire year. Generally a joint return may be filed for the year provided you have not remarried before the end of the year. You may also be entitled to the benefits of a joint return for the 2 years following the death of your husband or wife. See "Widows and Widowers," under "Special Computations" below.

SPECIAL COMPUTATIONS

Unmarried Head of Household.—The law provides special tax rates for any individual who qualifies as a "Head of Household." See Schedule III, page 11, and Tax Table B, page 13. Only the following persons may qualify: (a) one who is unmarried (or legally separated) at the end of the taxable year, or (b) one who is married at the end of the year to an individual who was a nonresident alien at any time during the taxable year. In addition, you must have furnished over half of the cost of maintaining as your home a household which during the entire year, except for temporary absence, was occupied as the principal place of abode and as a member of such household by (1) any related person other than your unmarried child or stepchild (see list on page 4) for whom you are entitled to a deduction for an exemption, unless the deduction arises from a multiple support agreement, or (2) your unmarried child, grandchild, or stepchild, even though such child is not a dependent.

The home you maintain for your father and mother need not be your residence.

Widows and Widowers.—Under certain conditions a taxpayer whose husband (or wife) has died during either of her

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two preceding taxable years may compute her tax by including only her income, exemptions, and deductions, but otherwise computing the tax as if a joint return were being filed. See Schedule II, page 11, and Tax Table B, page 13. However, the exemption for the decedent may be claimed only for the year of death.

The conditions are that the taxpayer (a) must not have remarried, (b) must maintain as her home a household which is the principal place of abode of her child or stepchild for whom she is entitled to a deduction for an exemption, and (c) must have been entitled to file a joint return with her husband (or wife) for the year of death.

HOW TO REPORT YOUR INCOME

All income in whatever form received which is not specifically exempt must be included in your income tax return, even though it may be offset by deductions. Examples are given below:

Examples of Income Which Must Be Reported

Wages, salaries, bonuses, commissions, fees, tips, and gratuities.
Dividends.
Earnings (interest) from savings and loan associations, mutual savings banks, credit unions, etc.
Interest on tax refunds.
Interest on bank deposits, bonds, notes.
Interest on U.S. Savings Bonds.
Profits from business or profession.
Your share of partnership profits.
Profits from sales or exchanges of real estate, securities, or other property.
Pensions, annuities, endowments.
Rents and royalties.
Your share of estate or trust income.
Employer unemployment benefits (S.U.B.).
Alimony, separate maintenance or support payments received from (and deductible by) your husband (or wife).
Prizes and awards (contests, raffles, etc.).
Refunds of State and local taxes (principal amounts) if deducted in a prior year and resulted in tax benefits.

Examples of Income Which Should Not Be Reported

Disability retirement payments and other benefits paid by the Veterans Administration.
Dividends on veterans' insurance.
Life insurance proceeds upon death.
Workmen's compensation, insurance, damages, etc., for injury or sickness.
Interest on State and municipal bonds.
Federal Social Security benefits.
Railroad Retirement Act benefits.
Gifts, inheritances, bequests.

INSTRUCTIONS FOR PAGE 1 OF FORM 1040

Exemptions ($600 for Each Allowable Exemption)

Line 2—YOU AND WIFE

For You.—You, as the taxpayer, are always entitled to at least one exemption. If, at the end of your taxable year, you were either blind or 65 or over, you get two exemptions. If you were both blind and 65 or over, you get three exemptions. Be sure to check the appropriate boxes. Age and blindness are determined as of December 31, 1966. Your age is determined on the day before your actual birthday and, thus, if your 65th birthday was on January 1, 1967, you get the additional exemption for age on your return for 1966.

For Your Wife.—An exemption is allowed for your wife (or husband) if you and she are filing a joint return. If you file a separate return, you may claim her exemptions only if she had no income and was not the dependent of another taxpayer. You are not entitled to an exemption for your wife on your return if she files a separate return for any reason (for example, to obtain a refund of tax withheld where her income is less than $600). Otherwise, your wife's exemptions are like your own—one, if she was neither blind nor 65 or over; two, if she was either blind or 65 or over; three, if she was both blind and 65 or over.

In Case of Death.—If your wife or husband died during 1966, the number of her or his exemptions is determined as of the date of death.

Proof of Blindness.—If totally blind, a statement to that effect must be attached to the return. If partially blind, attach a statement from a qualified physician or a registered optometrist that (1) central visual acuity did not exceed 20/200 in the better eye with correcting lenses, or (2) that the widest diameter of the visual field subtends an angle no greater than 20°.

Line 3—CHILDREN, OTHER DEPENDENTS

Enter on line 3a the first names and the total number of your dependent children who lived with you during 1966.

Enter on line 3b the total number of dependents from page 2, Part I, line 3 of your return.

Each child, stepchild and other dependent claimed must meet all of the following tests:

1. Income.—Received less than $600 income (if the child was under 19 or was a student, this limitation does not apply), and

2. Support.—Received more than half of his or her support from you (or from husband or wife if a joint return is filed), (see definition of support on this page), and

3. Married Dependents.—Did not file a joint return with her husband (or his wife), and

4. Nationality.—Was either a citizen or resident of the United States or a resident of Canada, Mexico, the Republic of Panama or the Canal Zone; or was an alien child adopted by and living with a United States citizen abroad, and

5. Relationship.—EITHER (1) for your entire taxable year had your home as his principal place of abode and was a member of your household; OR (2) was related to you (or to husband or wife if a joint return is filed) in one of the following ways:

Child*	Stepbrother	Son-in-law
Stepchild	Stepsister	Daughter-in-law
Mother	Stepmother	The following if
Father	Stepfather	related by blood:
Grandparent	Mother-in-law	Uncle
	Father-in-law	Aunt
Brother	Brother-in-law	Nephew
Sister	Sister-in-law	Niece
Grandchild		

*Includes a child who is a member of your household if placed with you by an authorized placement agency for legal adoption.

Definition of Support.—Support includes food, shelter, clothing, medical and dental care, education, and the like. Generally, the amount of an item of support will be the amount of expense incurred by the one furnishing such item. If the item of support furnished by an individual is in the form of property or lodging, it will be necessary to measure the amount of such item of support in terms of its fair market value. In computing the amount of support include amounts contributed by the dependent for his own support and also amounts ordinarily excludable from income (for example, social security benefits).

In figuring whether you provide more than half of the support of your child who is a student, you may disregard amounts received by him as scholarships.

Birth or Death of Dependent.—You can claim a full $600 exemption for a dependent who was born or died during the year if the tests for claiming an exemption for such dependent are met for the part of the year during which he was alive.

Support by More Than One Taxpayer.—If two or more persons contributed toward the support of an individual see **Form 2120**, Multiple Support Declaration.

Line 5—WAGES, SALARIES, TIPS, ETC.

Report the full amount of your wages, salaries, fees, commissions, tips, bonuses, and other payments for your personal services even though taxes and other amounts have been withheld by your employer. If an amount appears on Form W–2 in the box captioned "Other

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compensation paid in 1966," add this amount to the amount shown in the box captioned "Wages paid subject to withholding in 1966" and include the total with other payments reported on this line. Also include wages for which you did not receive a Form W–2. See page 7 for treatment of reimbursed employee business expenses.

Tips reported to your employer are included as wages on Form W–2. Tips not reported to your employer are to be included with other amounts on this line (see Form 4137).

Payment in Merchandise, etc.—If you are paid in whole or in part in merchandise, services, stock, or other things of value, determine the fair market value of such items and include it in your wages.

Meals and Living Quarters.—Employees who, as a matter of choice, receive meals and lodging from their employers, whether or not designated wages, must include the fair market value in income.

However, if, for the convenience of your employer, your meals are furnished at your place of employment or you are required to accept lodging at your place of employment as a condition of your employment, the value of the meals or lodging is not to be reported.

TAX—CREDITS—PAYMENTS—BALANCE DUE OR REFUND

FIGURING YOUR TAX

Line 10.—The Tax Tables are provided by law and save you the trouble of itemizing deductions and computing your tax. The tables allow $600 for each exemption claimed on your return and also provide for the standard deduction.

Line 11.—The tax rate schedules on page 11 are to be used to figure your tax. Be sure to use the right schedule. See page 3, "Special Computations."

Line 12.—Tax.—If your income has increased substantially this year, it may be to your advantage to figure your tax under the "averaging method." Obtain Schedule G from any Internal Revenue Service office for full details.

Line 14b.—Tax From Recomputing Prior Year Investment Credit.—Enter the amount that the credit taken in a prior year or years exceeds the credit as recomputed due to early disposition of such property. Attach computation.

Line 17.—Federal Income Tax Withheld.—Include income tax withheld as reflected on Forms W–2 on this line.

Line 19.—Excess F.I.C.A. Tax Withheld.—

Two or More Employers.—If more than $277.20 of social security (F.I.C.A.) employee tax was withheld during 1966 *because either you or your wife received wages from more than one employer,* the excess should be claimed as a credit against income tax. Enter any excess of social security tax withheld over $277.20 on this line. If a joint return, do not add the social security tax withheld from both husband and wife to figure the excess over $277.20; compute the credit separately.

Line 20.—Include any amounts from the following sources on this line and circle the type of credit or credits.

Credit for Federal Taxes on Gasoline and Lubricating Oil.—If you are entitled to a tax credit for (1) gasoline used (a) on a farm for farming purposes, (b) other than as fuel in a highway vehicle, and (c) in vehicles while engaged in furnishing certain public passenger land transportation service; and (2) lubricating oil used other than in a highway motor vehicle, include the credit on this line. Attach Form 4136. To obtain this credit your return must be timely filed (including any extensions).

Credit for Taxes Paid by Regulated Investment Companies.—Include the credit on this line. Attach Copy B of Form 2439.

Line 21.—Additional Charge For Underpaying Your Tax During The Year.—If the amount on this line is less than 70 percent (66⅔ percent for farmers and fishermen) of the sum of the amounts reported on lines 14a and 14b, you may be liable for an additional charge unless you satisfy one or more of the four specific exceptions as explained on Form 2210. Attach this form or a statement to your return to support your computation of the additional charge or to describe the specific exceptions you believe apply.

Lines 22 and 23.—Social Security or Railroad Retirement Tax On Tip Income.—If you failed to report tips to your employer or if he had insufficient wages from which to withhold social security (F.I.C.A.) or railroad retirement (R.R.) tax, you must pay these taxes with your income tax return. If any such taxes are due on tips which have been reported to your employer, he will show you the amount due on Form W–2. If the tips were not reported, fill out and attach Form 4137 in the case of tips subject to social security tax. For tips taxable under railroad retirement, contact the nearest Railroad Retirement Board office. This tax should be added to your "Balance Due" (line 22) or subtracted from your "Overpayment" (line 23). On the bottom margin of page 1, write the amount and the words "tax on tips," together with the initials F.I.C.A. or R.R., whichever is applicable. For income tax purposes, be sure *all* of your tips are included in line 5.

Tax Due or Refund Under $1.—Balances due of less than $1 need not be paid, and overpayments of less than $1 will be refunded only upon separate application.

Declarations of Estimated Tax.—If you expect that your income and self-employment tax for the year will exceed by $40 or more the tax withheld from your wages, see Form 1040–ES for further information.

INSTRUCTIONS FOR PAGE 2 OF FORM 1040

Part II

Line 1a—DIVIDENDS AND OTHER DISTRIBUTIONS ON STOCK

If you own stock, the payments you receive out of the company's earnings and profits are dividends and must be reported in your tax return. Usually dividends are paid in cash, but if paid in merchandise or other property, they are taxable at their fair market value.

Enter on line 1a the gross amount of dividends, and other distributions you receive as a stockholder, either directly or through a nominee or other intermediary, as a member of a partnership or as a beneficiary of an estate or trust. If you receive dividends through a nominee or other intermediary, list the name of such person.

Dividends from mutual insurance companies which are a reduction of premiums are not to be included. So-called "dividends" paid by savings and loan associations, mutual savings banks, cooperative banks, and credit unions on deposits or withdrawable accounts are earnings (interest) and should be reported as interest on line 2a.

There are special rules applicable to stock dividends, liquidations, stock rights, and redemptions; call your Internal Revenue Service office for more complete information.

Line 1b—EXCLUSION

You may exclude from your income up to $100 of dividends received from qualifying domestic corporations.

If a joint return is filed and both husband and wife have dividend income, each one may exclude $100 of dividends received from qualifying corporations, but one may not use any portion of the

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$100 exclusion not used by the other. For example, if the husband had $300 in dividends, and the wife had $20, only $120 may be excluded on a joint return.

Taxable dividends from the following corporations do not qualify for the dividends received exclusion:

(a) foreign corporations, including your share from a controlled foreign corporation.

(b) so-called exempt organizations (charitable, fraternal, etc.) and exempt farmers' cooperative organizations.

(c) regulated investment companies except to the extent designated by the company to be taken into account as a dividend for these purposes.

(d) real estate investment trusts.

(e) China Trade Act corporations.

(f) corporations deriving 80 percent or more of their income from U.S. possessions and 50 percent or more of their income from the active conduct of a business therein.

Line 1c—CAPITAL GAIN DISTRIBUTIONS

Enter on this line and in Part I, line 8, of Schedule D (**Form 1040**) the total of any capital gain dividends included in line 1a.

Line 1d—NONTAXABLE DISTRIBUTIONS

Enter on this line the total of any nontaxable distributions included in line 1a, for example, amounts designated by a paying corporation as a return of capital.

Line 2—INTEREST

You must include in your return any interest you received or which was credited to your account (whether entered in your passbook or not) and can be withdrawn by you. Interest on bonds, debentures, notes, savings accounts, or loans is taxable, except on State and municipal bonds and securities. **Interest received on tax refunds is taxable and must be included in your return.**

If you own United States Savings or War bonds, the gradual increase in value of each bond is considered interest, but you need not report this interest until you cash the bond or until the year of final maturity, whichever is earlier. However, you may at any time elect to report each year the annual increase in value, but if you do so you must report in the first year the entire increase to date on all such bonds and must continue to report the annual increase each year.

Line 7—MISCELLANEOUS INCOME

If you cannot find any specific place on your return (or related schedules) to list certain types of income, report it on line 7. Income reported on this line must be identified as to its source. Report here amounts received as alimony, separate maintenance, prizes and awards. Recoveries of bad debts and other items which reduced your tax in a prior year should also be reported here. A refund of State income tax should be entered here. The general rule is that a refund of State income tax is income to the taxpayer if a deduction was taken for a prior year which resulted in a Federal tax benefit. Taxpayers using the cash basis report the refund in the year received; taxpayers using the accrual basis report when the claim is allowed (if no claim is filed, report when the taxing authority notifies you of the overpayment).

Net Operating Loss.—If, in 1966, your business or profession lost money, if you had a casualty loss, or a loss from the sale or other disposition of depreciable property (or real property) used in your trade or business, you can apply the losses against your 1966 income. If the losses exceed your income, the excess is a "net operating loss" which generally may be used to offset your income for the 3 years prior to and the 5 years following this year. The loss must be carried back to the third prior year and any remaining balance brought forward to each succeeding year. If a "carryback" entitles you to a refund of prior year taxes, ask the District Director for **Form 1045** to claim a quick refund.

If you had a loss in a prior year which may be carried over to 1966, it should be reported on this line. Attach a statement showing the computation.

Part III

Line 1—SICK PAY EXCLUSION

You may exclude from income amounts received under a wage continuation plan for the period during which you were absent from work on account of personal injuries or sickness. If both you and your employer contribute to the plan, any benefits attributable to your own contributions are excludable without limit, but there are certain limitations on the exclusion of the benefits attributable to your employer's contributions.

To figure your sick pay exclusion you must first determine whether your "sick pay" was over 75 percent of your regular weekly rate of pay.

(1) Over 75 percent—

If you received over 75 percent of your weekly rate of wages for periods of absence from work because of illness or injury, there is a 30-calendar day waiting period before you qualify for the exclusion. The waiting period applies even though you were injured or hospitalized. The amount to be excluded thereafter is limited to a rate not to exceed $100 a week.

(2) 75 percent or less—

If you received 75 percent or less of your weekly rate of wages, the waiting period is 7 calendar days, and the exclusion is limited to a rate not to exceed $75 a week. There is no exclusion for the waiting period regardless of whether you were sick or injured, unless you were hospitalized at least 1 day during the period of absence. After 30 calendar days the weekly rate of exclusion is increased to an amount not to exceed $100.

Where the exclusion is limited to a weekly rate of $100 and the payments exceed this rate the exclusion is figured by multiplying the amount received by 100 and dividing the result by the weekly rate of payment.

Where the exclusion is limited to a weekly rate of $75 and the payments exceed this rate the exclusion is figured by multiplying the amount received by 75 and dividing the result by the weekly rate of payment.

See **Form 2440** for additional information. Attach this form or a statement showing your computation, and indicating the period or periods of absence, regular weekly rate of pay, and whether hospitalized.

Line 2—MOVING EXPENSES

Except as noted below, employees, including new employees, can deduct moving expenses (transportation of household goods and members of the household, and meals and lodging while in transit). The deduction is allowed only if (*a*) the change in job location would have required at least 20 additional miles travel if the taxpayer had not moved to a new residence, or, (*b*) he had no former principal place of work, his new place of work is at least 20 miles from his former residence, and (*c*) during the 12-month period immediately following his arrival in the general location of his new principal place of work, the taxpayer is a full-time employee, in such general location, during at least 39 weeks.

See **Form 3903** for full details. Attach the form or a statement which includes the amount of your reimbursement and the amount of the deductible expenses. Enter any excess reimbursement on page 2, Part II, line 7 of your return and enter any excess expenses on page 2, Part III, line 2 of your return. However, if the reimbursement was included on Form W–2 by your employer and the reimbursement is included on page 1, line 5, of your return, merely attach a list of your deductible expenses and enter the total on page 2, Part III, line 2.

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If the employer for whom you were already working paid your moving expenses to a new location and the reimbursement equaled the allowable expenses, you should not report the reimbursement or the expenses.

Line 3—EMPLOYEE BUSINESS EXPENSES AND EMPLOYER PAYMENTS

Deductible Expenses and Excess Payments.— You may deduct the expenses shown below to the extent they are not paid by your employer. If employer payments exceed the expenses, the excess must be reported as income on your return.

(1) *Travel and transportation.*—Bus, taxi, plane, train, etc., fares or the cost of operating an automobile in connection with your duties as an employee.

(2) *Meals and lodging.*—If you are temporarily away on business, at least overnight from the city, town, or other general area which constitutes your principal or regular business location.

(3) *Outside salesmen.*—If you are an "outside salesman," you may generally deduct other expenses which are ordinary and necessary in performing your duties, such as selling expenses, stationery, and postage. An "outside salesman" is one who is engaged in full-time solicitation of business for his employer away from the employer's place of business. It does not include a person whose principal activities consist of service and delivery as, for example, a milk driver-salesman.

(4) *Other business expenses.*—If you itemize deductions on page 2, Part IV of your return, you may also deduct (under the heading "Miscellaneous deductions") business expenses other than those described above. Examples of such expenses are professional and union dues, and the cost of tools, materials, etc., not paid for by your employer.

Additional Information.—If you claim a deduction for these employee business expenses you must submit the following information with your return. You may use Form 2106 for this purpose.

(1) The total of all amounts received from or charged to your employer for business expenses,

(2) The amount of your business expenses broken down into broad categories, and

(3) The number of days away from home on business.

If you do not claim a deduction, you must attach the information unless you were required to and did make an adequate accounting for your expenses to your employer. You have made the equivalent of an adequate accounting, if you received an allowance not in excess of $25 per diem in lieu of subsistence, or a mileage allowance not in excess of 15 cents per mile, and established time, place, and business purpose of the travel. For higher rates in special cases such as foreign travel consult your District Director.

If you operate your own automobile for business purposes, you may figure the cost of operating your automobile at a standard mileage rate of 10 cents per mile for the first 15,000 miles of business use and 7 cents per mile for such use in excess of 15,000 miles rather than deducting the actual expenses. Use of this method is optional on a yearly basis. Actual expenses include gasoline, oil, repairs, license tags, insurance and depreciation.

This simplified method cannot be used if depreciation has been claimed using a method other than straight line (or where additional first-year depreciation has been claimed).

Whether or not you are required to submit the additional information described above, check the box for expense accounts on page 2 of Form 1040. See "Note" below.

Reporting Deductions and Excess Payments.—The expenses and payments are to be reported as follows:

(1) If the employer payments exceed the expenses, report the excess on page 2, Part II, line 7.

(2) If the expenses exceed the payments, the excess expenses for travel and transportation, meals and lodging, and "Outside Salesman," may be deducted on page 2, Part III, line 3. If you itemize deductions the unreimbursed portion of *Other business expenses* may be deducted on page 2, Part IV, under "Miscellaneous deductions"; or

(3) If the expenses equaled the payments, no further entry is required on the form.

Note: If, however, the reimbursement was included on Form W–2 by your employer and the reimbursement is included on page 1, line 5, of your return, attach a statement containing the information set forth under the caption "Additional Information" on this page and enter the total expense on page 2, Part III, line 3.

Part IV—ITEMIZED DEDUCTIONS—If you do not use Tax Table or Standard Deduction

MEDICAL AND DENTAL EXPENSES

If you itemize deductions, you can deduct, within the limits described below, the amounts you paid during the year (not compensated by hospital, health or accident insurance) for medical or dental expenses for yourself, your wife, or any dependent who received over half of his support from you whether or not the dependent had $600 or more income. List on the attachment the name and amount paid to each person or institution.

You can deduct amounts paid for the prevention, cure, correction, or treatment of a physical or mental defect or illness. If you pay someone for both nursing and domestic duties, you can deduct only the nursing cost.

You can deduct amounts paid for transportation primarily for and essential to medical care, but not for any other travel expense even if it benefits your health. Meals and lodging while you are away from home receiving medical treatment may not be treated as medical expense unless they are part of a hospital bill or are included in the cost of care in a similar institution.

Subject to the Limitations Set Forth Below, You CAN Deduct as Medical Expenses Payments To or For:

Physicians, dentists, nurses, and other professional practitioners
Drugs or medicines
Hospitals
Transportation necessary to get medical care
Eyeglasses, artificial teeth, medical or surgical appliances, braces, etc.
X-ray examinations or treatment
Premiums on hospital or medical insurance

You CANNOT Deduct Payments For:

Funeral expenses and cemetery plot
Illegal operations or drugs
Travel ordered or suggested by your doctor for rest or change
Premiums on life insurance
Cosmetics

FIGURING THE DEDUCTION

(A) General Rule:

(1) *Medicine and drugs.*—The total amount paid for medicine and drugs must be reduced by 1 percent of line 9, page 1, Form 1040 for: (a) the taxpayer, wife, dependent parent(s), all of whom were under 65 years of age, and (b) all other dependents regardless of age.

(2) *Medical and dental expenses.*—You can deduct that portion of your medical and dental expenses which exceed 3 percent of line 9, page 1, of Form 1040 and which were paid for the persons described in (1) above.

(B) Special Rule for Certain Persons 65 or over:

The unreimbursed portion of the medical and dental expenses including medicine and drugs are deductible in full for the following persons:

(1) The taxpayer and his wife if EITHER is 65 years of age or over;

(2) A dependent who is 65 or over and who is the mother or father of the taxpayer or his wife.

If you have expenses under both the General Rule and Special Rule, you

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may obtain Form 2948 from any Internal Revenue Service office to assist you. If, however, you have expenses only for those persons described in the Special Rule, attach an itemized list and enter the total amount in line 7 of the "Medical and dental expense" section, page 2, Part IV.

Limitations.— If your medical and dental expenses exceed $5,000, consult your District Director for maximum amount which may be deducted.

CONTRIBUTIONS

If you itemize deductions, you can deduct gifts to:

(1) religious, charitable, educational, scientific or literary organizations, and organizations for the prevention of cruelty to children and animals, unless the organization is operated for personal profit, or a substantial part of its activities is the carrying on of propaganda or otherwise attempting to influence legislation; and

(2) fraternal organizations if they are to be used for charitable, religious, etc., purposes; and

(3) veterans' organizations; and

(4) governmental agencies which will use the gifts for public purposes, including civil defense.

Civil defense volunteers may deduct unreimbursed expenses paid for gasoline and other expenses of participation in official civil defense activities.

The law does not allow deductions for gifts to individuals, foreign organizations, or to other types of organizations.

A contribution may be made in cash (checks, money orders, etc.) or property (not services). If in property, attach a description of the property, date of gift, and method of valuation except for securities. In addition, for each gift valued at more than $200, set forth any conditions attached to gift; manner of acquisition and cost or other basis if owned by you less than 5 years; and attach a signed copy of appraisal, if any. A special rule is provided to determine the amount deductible in the case of a gift of depreciable property described in sections 1245 and 1250 of the Internal Revenue Code (see instructions for Schedule D for definition of sections 1245 and 1250 property). Generally, a charitable deduction for a transfer of a future interest in tangible personal property is not allowed until the entire interest has been transferred.

Generally, the deduction for contributions may not exceed 20 percent of line 9, page 1. An additional 10 percent is allowable for contributions to churches, a convention or association of churches, tax-exempt educational institutions, tax-exempt hospitals, certain medical research organizations, certain college or university endowment associations; and organizations referred to in paragraph (1) which are "publicly supported" as well as organizations referred to in paragraph (4). Attach computation.

If your contributions exceed 30 percent of line 9, page 1, consult the nearest Internal Revenue Service office for a possible carryover deduction. If you have contributions carried over from a prior year or years enter them on line 3 and attach computation.

If you support a student in your home under a written agreement with a charitable or educational institution, you may be entitled to deduct as a contribution a part or all of the amounts you expend to maintain such a student.

You CAN Deduct Gifts To:
Churches, including assessments
Salvation Army, Red Cross, CARE
United Funds and Community Chests
Nonprofit schools and hospitals
Veterans' organizations
Boy Scouts, Girl Scouts, and other similar organizations
Nonprofit organizations primarily engaged in research or education for the alleviation and cure of diseases and disabilities such as asthma, cancer, cerebral palsy, cystic fibrosis, diseases of the heart, diabetes, hemophilia, mental illness and mental retardation, multiple sclerosis, muscular dystrophy, poliomyelitis, tuberculosis, etc.

You CANNOT Deduct Gifts To:
Relatives, friends, other individuals
Political organizations or candidates
Social clubs
Labor unions
Chambers of commerce
Propaganda organizations

INTEREST

If you itemize deductions, you can deduct interest you paid on your personal debts, such as bank loans or home mortgages. Interest paid on business debts should be reported in the separate schedule in which your business income is reported. Do not deduct interest paid on money borrowed to buy tax-exempt securities or single-premium life insurance. Do not include as interest such items as carrying charges and insurance which are not deductible, and taxes which may be deductible but which should be itemized separately.

"Points" paid when buying or selling a residence are not interest.

If interest charges are not stated separately on installment purchases of personal property (such as automobiles, televisions, etc.), you may deduct an amount equal to 6 percent of the average unpaid monthly balance.

You CAN Deduct Interest On:
Your personal note to a bank or an individual
A mortgage on your home
A life insurance loan, if you pay the interest in cash
Delinquent taxes

You CANNOT Deduct Interest On:
Indebtedness of another person, when you are not legally liable for payment of the interest
A gambling debt or other nonenforceable obligation
A life insurance loan, if interest is added to the loan and you report on the cash basis

TAXES

If you itemize deductions, you can deduct general State or local retail sales taxes if they are imposed directly upon the consumer, or if they are imposed on the retailer (or wholesaler in case of gasoline taxes) and the amount of the tax is separately stated by the retailer. In certain cases you may also deduct State or local selective sales or excise taxes, even though not part of a general sales tax (or tax similar to a general sales tax), if imposed at the general rate of that tax. Average general sales tax tables are provided in these instructions.

If part or all of the cost of your automobile tags was based on the value of your automobile, then such amount is deductible as personal property tax.

If you had any other deductible tax which does not fit one of the five categories shown, describe the tax and list amount in the space below "Personal property" and include amount in "Total taxes."

In general, you cannot deduct taxes assessed for pavements or other improvements, including front-foot benefits, which tend to increase the value of your property.

Deduct business Federal taxes, or any taxes paid in connection with a business or profession in Part II of Schedule B, or Schedule C or F.

You CAN Deduct:
Real estate taxes
State and local gasoline taxes
General sales taxes
State and local income taxes
Personal property taxes

You CANNOT Deduct:
Any Federal excise taxes on your personal expenditures, such as taxes on theater admissions, furs, jewelry, cosmetics, transportation, telephone, gasoline, etc.
Federal social security taxes
Hunting licenses, dog licenses
Auto inspection fees, tags, drivers licenses
Water taxes
Taxes paid by you for another person
Alcoholic beverage, cigarette, and tobacco taxes
Selective sales or excise taxes (such as those on admissions, room occupancy, etc.) even if they are separately stated or imposed on the purchaser, unless imposed at the same rate as the general sales tax

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INSTRUCTIONS FOR PAGE 2 OF FORM 1040—Continued 9

STATE GASOLINE TAX

You may figure the deduction for State tax on gasoline used in your car by using the following table which is based on information available as of August 15, 1966. If all or part of your mileage was driven in a four-cylinder (or less) car, the deduction for that mileage should be one-half of the table amount. If you can establish that you paid a larger amount you are entitled to deduct that amount.

Find the rate of gasoline tax for your State (county) in the list below. Where the rate of gasoline tax changed in 1966, find the deduction for mileage driven at each rate and add the two amounts.

Alabama 7¢
Alaska 8¢
Arizona 7¢
Arkansas 7.5¢
California 7¢
Colorado 7¢
Connecticut 6¢
after June 30, 7¢
Delaware 7¢
Dist. of Col. 6¢
Florida 7¢
Georgia 6.5¢
Hawaii 5¢
Hawaii County 8¢
Idaho 6¢
Illinois 5¢
Indiana 6¢
Iowa 7¢
Kansas 5¢
Kentucky 7¢
Louisiana 7¢
Maine 7¢
Maryland 7¢
Massachusetts 6.5¢
Michigan 6¢
Minnesota 6¢
Mississippi 7¢
Missouri 5¢
Montana 6¢
Nebraska 7.5¢
Nevada 6¢
Nye County 6¢
after July 31, 7¢;
Clark & Washoe
Counties 7¢
New Hampshire 7¢
New Jersey 6¢
New Mexico 6¢
New York 6¢
North Carolina 7¢
North Dakota 6¢
Ohio 7¢
Oklahoma 6.58¢
Oregon 6¢
Pennsylvania 7¢
Rhode Island 7¢
South Carolina 7¢
South Dakota 6¢
Tennessee 7¢
Texas 5¢
Utah 6¢
Vermont 6.5¢
Virginia 7¢
Washington 7.5¢
West Virginia 7¢
Wisconsin 6¢
after June 30, 7¢
Wyoming 5¢

Nonbusiness Mileage Driven	RATE PER GALLON						Nonbusiness Mileage Driven	RATE PER GALLON					
	5¢	6¢	6.5¢ & 6.58¢	7¢	7.5¢	8¢		5¢	6¢	6.5¢ & 6.58¢	7¢	7.5¢	8¢
Under 3,000	$7	$8	$9	$10	$10	$11	10,000 to 10,999	$36	$44	$47	$51	$55	$58
3,000 to 3,499	11	14	15	16	17	18	11,000 to 11,999	40	48	52	56	60	64
3,500 to 3,999	13	16	17	18	20	21	12,000 to 12,999	43	52	56	61	65	69
4,000 to 4,499	15	18	19	21	22	24	13,000 to 13,999	47	56	61	66	70	75
4,500 to 4,999	17	20	21	23	25	26	14,000 to 14,999	50	60	65	70	76	81
5,000 to 5,499	18	22	24	26	27	29	15,000 to 15,999	54	65	70	75	81	86
5,500 to 5,999	20	24	26	28	30	32	16,000 to 16,999	57	69	74	80	86	92
6,000 to 6,499	22	26	28	30	33	35	17,000 to 17,999	61	73	79	85	91	97
6,500 to 6,999	23	28	30	33	35	38	18,000 to 18,999	64	77	84	90	96	103
7,000 to 7,499	25	30	33	35	38	40	19,000 to 19,999	68	81	88	95	102	108
7,500 to 7,999	27	32	35	38	40	43	20,000 miles*	70	83	91	98	105	111
8,000 to 8,499	29	34	37	40	43	46							
8,500 to 8,999	30	36	40	43	46	49							
9,000 to 9,499	32	39	42	45	48	51							
9,500 to 9,999	34	41	44	47	51	54							

*For over 20,000 miles, use table amounts corresponding to total mileage driven. For an example, for 25,000 miles add the deduction for 5,000 to the deduction for 20,000 miles.

MISCELLANEOUS DEDUCTIONS

Care of Children and Other Dependents.—If deductions are itemized, a woman or a widower (including men who are divorced or legally separated under a decree and who have not remarried) or a husband whose wife is incapacitated or is institutionalized for at least 90 consecutive days or a shorter period if she dies, may deduct certain expenses. This deduction is not to exceed a total of $600, for one dependent, or not to exceed a total of $900 for two or more dependents for the care of:

(a) dependent children under 13 years of age; or

(b) dependent persons (excluding husband or wife) physically or mentally incapable of caring for themselves;

if such care is to enable the taxpayer to be gainfully employed or to actively seek gainful employment.

In the case of a woman who is married, the deduction is allowed if:

(a) she files a separate return because she has been deserted by her husband, does not know, and did not know his whereabouts at any time during the year, and has applied to a court to compel him to pay support or otherwise to comply with the law or a judicial order; or

(b) she files a joint return with her husband, in which case, the deduction is reduced by the amount (if any) by which their combined income on page 1, line 9, exceeds $6,000. *This limitation does not apply to expenses incurred while the husband is incapable of self-support because he is mentally or physically defective.*

In case of a husband whose wife is incapacitated the deduction is allowed if he files a joint return with his wife, in which case, the deduction is reduced by the amount (if any) by which their combined income on page 1, line 9, exceeds $6,000. *This limitation does not apply to expenses incurred while the wife is institutionalized if she is institutionalized for at least 90 consecutive days or a shorter period if she dies.*

Do not deduct any child care payments to a person for whom you claim an exemption.

If the person who receives the payment performs duties not related to dependent care, only that part of the payment which is for the dependent's care may be deducted.

Attach **Form 2441** or a statement setting forth all pertinent information.

Casualty Losses and Thefts.—If you itemize deductions, you can deduct a net loss resulting from the destruction of your property in a fire, storm, automobile accident, shipwreck, or other losses caused by natural forces limited to the amount in excess of $100 for each loss. Damage to your car by collision or accident can be deducted if due merely to faulty driving but cannot be deducted if due to your willful act or willful negligence. You can also deduct losses due to theft, but not losses due to mislaying or losing articles.

The amount of loss to be deducted is measured by the fair market value of the property just before the casualty less its fair market value immediately after the casualty (but not more than the cost or other adjusted basis of the property), reduced by any insurance or compensation received and the $100 limitation. Attach an explanation showing details of each casualty.

You CAN Deduct Losses On:

Property such as your home, clothing, or automobile destroyed or damaged by fire

Property, including cash, which is stolen from you

Loss or damage of property by flood, lightning, storm, explosion, or freezing

You CANNOT Deduct Losses On:

Personal injury to yourself or another person

Accidental loss by you of cash or other personal property

Property lost in storage or in transit

Damage by rust, gradual erosion or deterioration

Animals or plants damaged or destroyed by disease

Expenses for Education.—These expenses may be deducted if primarily for:

(a) Maintaining or improving skills required in your employment or other trade or business, or

(b) Meeting the express requirements of your employer, or the requirements of applicable law or regulations, imposed as a condition to the retention of your salary, status, or employment.

Expenses incurred for obtaining a new position, meeting minimum requirements, a substantial advancement in position, or for personal purposes are not deductible.

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10 INSTRUCTIONS FOR PAGE 2 OF FORM 1040—Continued

The rules for reporting deductible education expenses are the same as those shown on page 7 for employee business expenses.

Other.—If you itemize deductions, you can deduct several other types of expenses under "Miscellaneous deductions."

If you work for wages or a salary, you can deduct your ordinary and necessary employee business expenses which have not been claimed on page 2, Part III.

You can deduct all ordinary and necessary expenses connected with the production or collection of income, or for the management or protection of property held for the production of income.

If you are divorced or legally separated and are making periodic payments of alimony or separate maintenance under a court decree, you can deduct these amounts. Periodic payments made under either (a) a written separation agreement entered into after August 16, 1954, or (b) a decree for support entered after March 1, 1954, are also deductible. Such payments must be included in the wife's income. You cannot deduct any voluntary payments not made under a court order or a written separation agreement, lump-sum settlements, or specific maintenance payments for support of minor children.

You may deduct gambling losses only to the extent of gambling winnings.

You CAN Deduct Cost Of:

Safety equipment, tools and supplies, used in your job
Dues to unions or professional societies
Business entertainment
Fees to employment agencies

You CANNOT Deduct Cost Of:

Travel to and from work
Entertaining friends
Bribes and illegal payments

MAILING ADDRESSES OF DISTRICT DIRECTORS' OFFICES AND INTERNAL REVENUE SERVICE CENTERS

If there is more than one District Director's office in your State and you are not sure which one to use, consult your local post office. Use street address only if shown. Send your return to "Internal Revenue Service" at following addresses:

REFUND RETURNS	OTHER RETURNS
Alabama—4800 Buford Highway, Chamblee, Ga. 30006	Birmingham, Ala. 35203
Alaska—1160 West 1200 South, Ogden, Utah 84405	Anchorage, Alaska 99501
Arizona—1160 West 1200 South, Ogden, Utah 84405	Phoenix, Ariz. 85025
Arkansas—3651 Interregional Highway, Austin, Tex. 78740	Little Rock, Ark. 72203
California—Los Angeles, Calif. 90012; San Francisco, Calif. 94102	Los Angeles, Calif. 90012; San Francisco, Calif. 94102
Colorado—3651 Interregional Highway, Austin, Tex. 78740	Denver, Colo. 80202
Connecticut—Hartford, Conn. 06115	Hartford, Conn. 06115
Delaware—11601 Roosevelt Blvd., Philadelphia, Pa. 19155	Wilmington, Del. 19802
District of Columbia—11601 Roosevelt Blvd., Philadelphia, Pa. 19155	Baltimore, Md. 21202
Florida—4800 Buford Highway, Chamblee, Ga. 30006	Jacksonville, Fla. 32202
Georgia—4800 Buford Highway, Chamblee, Ga. 30006	Atlanta, Ga. 30303
Hawaii—1160 West 1200 South, Ogden, Utah 84405	Honolulu, Hawaii 96813
Idaho—1160 West 1200 South, Ogden, Utah 84405	Boise, Idaho 83701
Illinois—Chicago, Ill. 60602; Springfield, Ill. 62704	Chicago, Ill. 60602; Springfield, Ill. 62704
Indiana—222 E. Central Parkway, Cincinnati, Ohio 45298	Indianapolis, Ind. 46204
Iowa—Des Moines, Iowa 50309	Des Moines, Iowa 50309
Kansas—3651 Interregional Highway, Austin, Tex. 78740	Wichita, Kans. 67202
Kentucky—222 E. Central Parkway, Cincinnati, Ohio 45298	Louisville, Ky. 40202
Louisiana—3651 Interregional Highway, Austin, Tex. 78740	New Orleans, La. 70130
Maine—Augusta, Maine 04330	Augusta, Maine 04330
Maryland—11601 Roosevelt Blvd., Philadelphia, Pa. 19155	Baltimore, Md. 21202
Massachusetts—Boston, Mass. 02203	Boston, Mass. 02203
Michigan—222 E. Central Parkway, Cincinnati, Ohio 45298	Detroit, Mich. 48226
Minnesota—St. Paul, Minn. 55101	St. Paul, Minn. 55101
Mississippi—4800 Buford Highway, Chamblee, Ga. 30006	Jackson, Miss. 39202
Missouri—St. Louis, Mo. 63101	St. Louis, Mo. 63101
Montana—1160 West 1200 South, Ogden, Utah 84405	Helena, Mont. 59601
Nebraska—Omaha, Nebr. 68102	Omaha, Nebr. 68102
Nevada—1160 West 1200 South, Ogden, Utah 84405	Reno, Nev. 89502
New Hampshire—Portsmouth, N.H. 03801	Portsmouth, N.H. 03801
New Jersey—11601 Roosevelt Blvd., Philadelphia, Pa. 19155	Newark, N.J. 07102
New Mexico—3651 Interregional Highway, Austin, Tex. 78740	Albuquerque, N. Mex. 87101
New York—Brooklyn, N.Y. 11201; 120 Church St., New York, N.Y. 10007; Albany, N.Y. 12210; Buffalo, N.Y. 14202	Brooklyn, N.Y. 11201; 120 Church St., New York, N.Y. 10007; Albany, N.Y. 12210; Buffalo, N.Y. 14202
North Carolina—4800 Buford Highway, Chamblee, Ga. 30006	Greensboro, N.C. 27401
North Dakota—Fargo, N. Dak. 58102	Fargo, N. Dak. 58102
Ohio—222 E. Central Parkway, Cincinnati, Ohio 45298	Cleveland, Ohio 44113; Cincinnati, Ohio 45202
Oklahoma—3651 Interregional Highway, Austin, Tex. 78740	Oklahoma City, Okla. 73102
Oregon—1160 West 1200 South, Ogden, Utah 84405	Portland, Oreg. 97232
Panama Canal Zone—Director of International Operations, Washington, D.C. 20225	Director of International Operations, Washington, D.C. 20225
Pennsylvania—11601 Roosevelt Blvd., Philadelphia, Pa. 19155	Philadelphia, Pa. 19108; Pittsburgh, Pa. 15222
Puerto Rico—Director of International Operations, U.S. Internal Revenue Service, Ponce de Leon Ave. and Bolivia St., Hato Rey, Puerto Rico 00917	Director of International Operations, U.S. Internal Revenue Service, Ponce de Leon Ave. and Bolivia St., Hato Rey, Puerto Rico 00917
Rhode Island—Providence, R.I. 02907	Providence, R.I. 02907
South Carolina—4800 Buford Highway, Chamblee, Ga. 30006	Columbia, S.C. 29201
South Dakota—Aberdeen, S. Dak. 57401	Aberdeen, S. Dak. 57401
Tennessee—4800 Buford Highway, Chamblee, Ga. 30006	Nashville, Tenn. 37203
Texas—3651 Interregional Highway, Austin, Tex. 78740	Austin, Tex. 78701; Dallas, Tex. 75201
Utah—1160 West 1200 South, Ogden, Utah 84405	Salt Lake City, Utah 84110
Vermont—Burlington, Vt. 05402	Burlington, Vt. 05402
Virginia—11601 Roosevelt Blvd., Philadelphia, Pa. 19155	Richmond, Va. 23240
Virgin Islands—Permanent residents: Department of Finance, Tax Department, Charlotte Amalie, St. Thomas, V.I. 00801; Others: Director of International Operations, Internal Revenue Service, 1105 Fernandez Juncos Avenue, Santurce, P.R. 00907	Permanent residents: Department of Finance, Tax Department, Charlotte Amalie, St. Thomas, V.I. 00801; Others: Director of International Operations, Internal Revenue Service, 1105 Fernandez Juncos Avenue, Santurce, P.R. 00907
Washington—1160 West 1200 South, Ogden, Utah 84405	Tacoma, Wash. 98402
West Virginia—222 E. Central Parkway, Cincinnati, Ohio 45298	Parkersburg, W. Va. 26102
Wisconsin—Milwaukee, Wis. 53202	Milwaukee, Wis. 53202
Wyoming—3651 Interregional Highway, Austin, Tex. 78740	Cheyenne, Wyo. 82001
Foreign Addresses—Taxpayers with legal residence in Foreign Countries—Director of International Operations, Internal Revenue Service, Washington, D.C. 20225	Taxpayers with legal residence in Foreign Countries—Director of International Operations, Internal Revenue Service, Washington, D.C. 20225

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SCHEDULE C (Form 1040)
U.S. Treasury Department
Internal Revenue Service

Profit (or Loss) From Business or Profession

(Sole Proprietorships)

(Compute social security self-employment tax on Schedule C–3 (Form 1040))

1966

Attach this schedule to your income tax return, Form 1040 — Partnerships, joint ventures, etc., must file on Form 1065

Name and address as shown on page 1, Form 1040

A Principal business activity (See separate instructions) .....; product .....
(For example: retail—hardware; wholesale—tobacco; services—legal; manufacturing—furniture; etc.)

B Business name ..... C Employer Identification Number .....

D Business location .....
(Number and street or rural route) (City or post office and State) (ZIP code)

E Indicate method of accounting: (1) ☐ cash; (2) ☐ accrual; (3) ☐ other.

1	Gross receipts or gross sales $..... Less: Returns and allowances $.....		$.....
2	Inventory at beginning of year (if different than last year's closing inventory attach explanation)	.....	
3	Merchandise purchased $....., less cost of any items withdrawn from business for personal use $.....	.....	
4	Cost of labor (do not include salary paid to yourself)	.....	
5	Material and supplies	.....	
6	Other costs (explain in Schedule C–1)	.....	
7	Total of lines 2 through 6	.....	
8	Inventory at end of this year	.....	
9	**Cost of goods sold** (line 7 less line 8)		.....
10	**Gross profit** (subtract line 9 from line 1)		.....
	OTHER BUSINESS DEDUCTIONS		
11	Depreciation (explain in Schedule C–2)	.....	
12	Taxes on business and business property (explain in Schedule C–1)	.....	
13	Rent on business property	.....	
14	Repairs (explain in Schedule C–1)	.....	
15	Salaries and wages not included on line 4 (exclude any paid to yourself)	.....	
16	Insurance	.....	
17	Legal and professional fees	.....	
18	Commissions	.....	
19	Amortization (attach statement)	.....	
20	Retirement plans, etc. (other than your share—see separate instructions)	.....	
21	Interest on business indebtedness	.....	
22	Bad debts arising from sales or services	.....	
23	Losses of business property (attach statement)	.....	
24	Depletion of mines, oil and gas wells, timber, etc. (attach schedule)	.....	
25	Other business expenses (explain in Schedule C–1)	.....	
26	Total of lines 11 through 25		.....
27	**Net profit (or loss)** (subtract line 26 from line 10). Enter here; in Schedule C–3, line 1; and on page 2, Part II, line 4, Form 1040		.....

SCHEDULE C–1. EXPLANATION OF LINES 6, 12, 14, AND 25

C

Line No.	Explanation	Amount	Line No.	Explanation	Amount
.....	.....	$.....	.....	.....	$.....
.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....

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Schedule C (Form 1040) 1966 Page 2

SCHEDULE C–2. EXPLANATION OF DEDUCTION FOR DEPRECIATION CLAIMED ON LINE 11

This schedule is designed for taxpayers using the alternative guidelines and administrative procedures described in Revenue Procedures 62–21 and 65–13 as well as for those taxpayers who wish to continue using practices authorized prior to these revenue procedures. Where double headings appear use the first heading for depreciation under Revenue Procedures 62–21 and 65–13 and the second heading for other authorized practices.

1. Group and guideline class — OR — Description of property	2. Cost or other basis at beginning of year — OR — Cost or other basis	3. Asset additions in year (amount) — OR — Date acquired	4. Asset retirements in year (amount) (applicable only to Rev. Proc. 62–21)	5. Depreciation allowed or allowable in prior years	6. Method of computing depreciation	7. Class life — OR — Rate (%) or life	8. Depreciation for this year
1 Total additional first-year depreciation (do not include in items below) →							
2 Totals							
3 Less: Amount of depreciation claimed elsewhere in Schedule C							
4 Balance—Enter here and on page 1, line 11							

SUMMARY OF DEPRECIATION

	Straight line	Declining balance	Sum of the years-digits	Units of production	Additional first year (section 179)	Other (specify)	Total
1 Under Rev. Proc. 62–21							
2 Other							

EXPENSE ACCOUNT INFORMATION

Enter information with regard to yourself and your five highest paid employees. In determining the five highest paid employees, expense account allowances must be added to their salaries and wages. However, the information need not be submitted for any employee for whom the combined amount is less than $10,000, or for yourself if your expense account allowance plus line 27, page 1, is less than $10,000. See separate instructions for Schedule C, for definition of "expense account."

Name	Expense account	Salaries and wages
Owner		XXXXXXXXXXXX
1		
2		
3		
4		
5		

Did you claim a deduction for expenses connected with: (If answer to any question is "YES," check applicable boxes within that question.)

F A hunting lodge ☐, working ranch or farm ☐, fishing camp ☐, resort property ☐, pleasure boat or yacht ☐, or other similar facility ☐? (Other than where the operation of the facility was your principal business.) ☐ YES ☐ NO

G Vacations for you or members of your family, or employees or members of their families? (Other than vacation pay reported on Form W–2.) ☐ YES ☐ NO

H The leasing, renting, or ownership of a hotel room or suite ☐, apartment ☐, or other dwelling ☐, which was used by you, your customers, employees, or members of their families? (Other than use by yourself or employees while in business travel status.) ☐ YES ☐ NO

I The attendance of members of your family or your employees' families at conventions or business meetings? ☐ YES ☐ NO

ADDITIONAL INFORMATION

1 Was there any substantial change in the manner of determining quantities, costs, or valuations between the opening and closing inventories? ☐ YES ☐ NO. If "Yes," attach explanation.

2 Are you liable for filing Forms 1096 and 1099 or 1087 for the calendar year 1966? (See last paragraph of separate instructions for Schedule C.) ☐ YES ☐ NO. If "Yes," where were they filed? .....

659—16—79263-1 GPO

INSTRUCTIONS FOR SCHEDULE C (FORM 1040)—1966

U.S. Treasury Department—Internal Revenue Service

If you owned a business, or practiced a profession, fill in Schedule C and enter the net profit (loss) on page 2, Part II, line 4, Form 1040. If you had more than one business, or husband and wife had separate businesses, a separate Schedule C must be completed for each business. Farmers should use separate Schedule F (Form 1040).

Income from any trade or business is subject to the social security self-employment tax, unless specifically excluded. See page 2 of Schedule C–3 (Form 1040). If you have filed Form 4029, Application for Exemption from Tax on Self-employment Income and Waiver of Benefits, do not file Schedule C–3; however, write "Exempt—Form 4029" to the left of the entry space on the self-employment tax line, page 1 of Form 1040.

If some of your expenses are part business and part personal, you can deduct the business portion but not the personal portion. For instance, a businessman who uses his car half for business can deduct only half the operating expenses.

Accounting Methods and Records.—Two of the principal methods of accounting which may be used are the "cash method" and the "accrual method." Other methods are permissible, such as, completed contract, percentage of completion, etc. Any of these methods or a combination of methods may be used provided that the method or methods used properly reflect your income. However, unless you keep books of account your return must be on the "cash method."

"Cash method" means that all items of taxable income actually or constructively received during the year (whether in cash or in property or services) and only those amounts actually paid during the year for deductible expenses are shown. Income is "constructively" received when it is credited to your account or set aside for you and may be drawn upon by you at any time. Uncashed salary or dividend checks, bank interest credited to your account, matured bond coupons, and similar items which you can turn into cash immediately are "constructively received" even though you have not actually converted them into cash.

An "accrual method" means that you report income when earned, even if not received, and deduct expenses when incurred, even if not paid within the taxable year.

Item A—Principal business activity and product.—Give the one business activity that accounts for the largest percentage of gross income included on page 1, line 1, of Schedule C. State the broad field of business activity as well as the product or service, for example "wholesale—drugs," "retail—apparel," etc.

Item D—Business location.—Do not use home address as business address unless business is actually conducted from home. Enter street address rather than box numbers.

Line 1—Gross receipts or gross sales.—Enter gross receipts or sales from your trade or business, including finance reserve income, discounts received, sale of scrap, etc. **Returns and allowances.**—Enter such items as returned sales, rebates, and allowances from the sale price or service charge.

Installment sales.—If you use the installment method of reporting income from sales, you must attach to your return a schedule showing separately for the years 1963, 1964, 1965, and 1966 the following: (a) gross sales; (b) cost of goods sold; (c) gross profits; (d) percentage of profits to gross sales; (e) amounts collected; and (f) gross profits on amounts collected.

COST OF GOODS SOLD

Lines 2–9.—If you are engaged in a trade or a business in which the production, purchase, or sale of merchandise is an income producing factor, you must take inventories of merchandise and materials on hand at the beginning and end of the taxable year in order to reflect the gross profits correctly. The method adopted for the first year in which inventory is taken must be continued unless permission to change is secured from the Commissioner of Internal Revenue, Washington, D.C. 20224. Application for permission to change the method of valuing inventories should be made on Form 3115 and filed with the Commissioner within 90 days after the beginning of the taxable year in which it is desired to effect a change.

OTHER BUSINESS DEDUCTIONS

Line 11—Depreciation and obsolescence.—You may deduct a reasonable allowance for exhaustion, wear and tear, and obsolescence of property used in the trade or business. For additional information regarding depreciation, see the instructions for Form 1040. The depreciation instructions discuss the alternative standards and procedures for use in determining depreciation under Revenue Procedures 62–21 and 65–13. While not mandatory, the adoption of these procedures will, in most cases, prove to be to the taxpayer's advantage.

If a deduction is claimed on account of depreciation, fill in Schedule C–2. In case obsolescence is included in this deduction, state separately amount claimed and basis upon which it is computed. Complete the "Summary of Depreciation" showing the amounts computed under the methods and procedure indicated.

Line 14—Repairs.—You may deduct the cost of incidental repairs, including labor, supplies, and other items, which do not add to the value or appreciably prolong the life of the property. Expenditures for restoring or replacing property are not deductible, since such expenditures are chargeable to capital accounts or to depreciation reserve depending on how depreciation is charged on your books.

Line 19—Amortization.—For the election to amortize research or experimental expenditures, see section 174 of the Code.

For the election to amortize trademark or trade name expenditures, see section 177 of the Code.

Line 20—Retirement plans, etc. (other than your share).—Enter deduction for contributions to or under a pension, profit-sharing, annuity, or bond purchase plan, and compensation under a deferred payment plan for your employees on this line. If the plan includes you as a self-employed individual, enter your share on page 2, Part III, line 4, Form 1040 and attach Form 2950SE. For other plans attach Form 2950 (optional in the first year—see instructions for that form).

Line 22—Bad debts arising from sales or services.—Include debts, or portions thereof, arising from sales or professional services that have been included in income, which have been definitely ascertained to be worthless; or such reasonable amount as has been added within the taxable year to a reserve for bad debts. A debt which is deducted as bad and which reduces your tax must, if subsequently collected, be returned as income for the year in which collected.

Line 23—Losses of business property.—You may deduct losses of business property by fire, storm, or other casualty, or theft, if not compensated by insurance or otherwise and not made good by repairs claimed as a deduction. Attach a statement showing a description of the property, date acquired, cost, subsequent improvements, depreciation allowed or allowable since acquisition, insurance proceeds, salvage value, and deductible loss.

Line 24—Depletion of mines, oil and gas wells, timber, etc.—If a deduction is claimed on account of depletion, Form M (mines and other natural deposits), Form O (oil and gas), or Form T (timber), should be submitted with your return. If complete valuation data have been filed with questionnaire in previous years, then file with your return information necessary to bring depletion schedule up to date.

Line 25—Other business expenses.—Include all ordinary and necessary business expenses for which no space is provided in the schedule. Do not include cost of business equipment or furniture, expenditures for replacements, or for permanent improvements to property, or personal living and family expenses.

Automobile Expenses, Special Rule.—See page 7 of the Form 1040 instructions for optional method of computing deductible automobile expenses.

Net operating loss deduction.—Any net operating loss deduction should be entered in Part II, line 7 (Form 1040).

Expense account information.—Expense account allowance means: (a) amounts, other than compensation, received as advances or reimbursements, and (b) amounts paid by or for you for expenses incurred by or on behalf of yourself or your employees, including all amounts charged through any type of credit card, for which a deduction is claimed in this schedule.

However, this term does not include amounts paid for: (a) the purchase of goods for resale or use in your business, and (b) incidental expenses, such as the purchase of office supplies or for local transportation in connection with an errand. You should maintain records to substantiate entertainment expenditures.

Information returns.—You may be required to file information returns for certain payments of fees, compensation, interest, rents, royalties, annuities, pensions, and foreign items. For more detailed information see instructions on Form 1096.

☆☆☆☆ U.S. GOVERNMENT PRINTING OFFICE : 1966— O–221-801

SCHEDULE F (Form 1040)
U.S. Treasury Department
Internal Revenue Service

Schedule of Farm Income and Expenses

(Compute social security self-employment tax on Schedule F–1 (Form 1040))

Attach this schedule to your income tax return, Form 1040

1966

Name and address as shown on Form 1040

Business name and address .....

Location of farm(s) and number of acres in each farm ..... | Employer identification number

FARM INCOME FOR TAXABLE YEAR—CASH RECEIPTS AND DISBURSEMENTS METHOD

PART I.—Report in the applicable column below receipts from sale of livestock held primarily for sale. (Do not include other sales of livestock held for draft, breeding, or dairy purposes; report such sales on Schedule D (Form 1040))

SALES OF MARKET LIVESTOCK AND PRODUCE RAISED AND HELD PRIMARILY FOR SALE						OTHER FARM INCOME	
Kind	Quantity	1. Amount	Kind	Quantity	2. Amount	Items	3. Amount
Cattle		$	Eggs		$	Mdse. rec'd for produce	$
			Meat products			Machine work	
Sheep			Poultry, dressed			Wood and lumber	
Swine			Wool			Other forest products	
Poultry			Honey			Patronage dividends, rebates or refunds	
Bees			Sirup and sugar			Agricultural program payments:	
Grain			Other (specify):			(a) In cash	
Hay						(b) In materials and services	
Cotton						(c) Commodity Credit loans forfeited (or under election)	
Tobacco						Other (specify):	
Vegetables							
Fruits and nuts							
Dairy products							

Total of columns 1, 2, and 3. Enter here and in Part IV, line 1 below . . . . . $

PART II.—SALES OF PURCHASED LIVESTOCK AND OTHER ITEMS PURCHASED FOR RESALE

a. Description	b. Date acquired	c. Amount received	d. Cost or other basis	e. Profit (or loss)
		$	$	$
Totals (enter amount from column e, in Part IV, line 2 below)		$	$	$

PART III.—FARM EXPENSES FOR TAXABLE YEAR (see separate instructions)

F

(Do not include personal or living expenses or expenses not attributable to production of farm income, such as taxes, insurance, repairs, etc., on your dwelling)

Items	1. Amount	Items	2. Amount	Items	3. Amount
Labor hired	$	Veterinary, medicine	$	Retirement plans, etc. (Other than your share—See instructions)	$
Repairs, maintenance		Gasoline, fuel, oil		Other (specify):	
Interest		Storage, warehousing			
Feed purchased		Taxes			
Seed, plants purchased		Insurance			
Fertilizers, lime		Utilities			
Machine hire		Rent of farm, pasture			
Supplies purchased		Freight, trucking			
Breeding fees		Conservation expenses			

Total of columns 1, 2, and 3. Enter here and in Part IV, line 4 below (cash method), or page 2, Part VII, line 6 (accrual method) . . . . . $

PART IV.—SUMMARY OF INCOME AND DEDUCTIONS—CASH RECEIPTS AND DISBURSEMENTS METHOD

1 Sale of livestock and produce raised and other farm income	$	4 Farm expenses (from Part III)	$
2 Profit (or loss) on sale of purchased livestock and other purchased items		5 Depreciation (from Part V)	
		6 Other farm deductions (specify):	
3 Gross profits*	$	7 Total deductions	$

8 Net farm profit (or loss) (subtract line 7 from line 3). Enter here and on page 2, Part II, line 6, Form 1040. Make your computation of self-employment income and the self-employment tax on Schedule F–1 . . . . . $

*Use this amount for optional method of computing net earnings from self-employment. (See line 3, Schedule F–1 (Form 1040).)

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Schedule F (Form 1040) 1966 Page 2

PART V.—DEPRECIATION (see instructions) (Do not include property you and your family occupy as a dwelling, its furnishings, and other items used for personal purposes) This schedule is designed for taxpayers using the alternative guidelines and administrative procedures described in Revenue Procedures 62–21 and 65–13 as well as for those taxpayers who wish to continue using practices authorized prior to these revenue procedures. Where double headings appear use the first heading for depreciation under Revenue Procedures 62–21 and 65–13 and the second heading for other authorized practices.

1. Group and guideline class — OR — Description of property	2. Cost or other basis at beginning of year — OR — Cost or other basis	3. Asset additions in year (amount) — OR — Date acquired	4. Asset retirements in year (amount) (applicable only to Rev. Proc. 62–21)	5. Depreciation allowed or allowable in prior years	6. Method of computing depreciation	7. Class life — OR — Rate (%) or life	8. Depreciation for this year
1 Total additional first-year depreciation (do not include in items below) →							
Total cost or other basis .							

2 Total depreciation (enter in Part IV, line 5 (cash method), or in Part VII, line 7 (accrual method)) . . . . . $

SUMMARY OF DEPRECIATION

	Straight line	Declining balance	Sum of the years-digits	Units of production	Additional first year (section 179)	Other (specify)	Total
1 Under Rev. Proc. 62–21 .							
2 Other . . .							

PART VI.—FARM INCOME FOR TAXABLE YEAR—ACCRUAL METHOD

(Do not include sales of livestock held for draft, breeding, or dairy purposes; report such sales on Schedule D (Form 1040), and omit them from "On hand at beginning of year" column)

Description (Kind of livestock, crops, or other products)	On hand at beginning of year		Purchased during year		Raised during year	Consumed or lost during year	Sold during year		On hand at end of year	
	Quantity	Inventory value	Quantity	Amount paid	Quantity	Quantity	Quantity	Amount received	Quantity	Inventory value
		$		$				$		$
Totals (enter here and in Part VII below) . . .		$ (Enter on line 3)		$ (Enter on line 4)				$ (Enter on line 1(b))		$ (Enter on line 1(a))

PART VII.—SUMMARY OF INCOME AND DEDUCTIONS—ACCRUAL METHOD

1(a) Inventory of livestock, crops, and products at end of year .	$	6 Farm expenses (from Part III).	$
(b) Sales of livestock, crops, and products during year . . .		7 Depreciation (from Part V) .	
(c) Other farm income (specify):		8 Other farm deductions (specify):	
Total of line 1(c)			
2 Total	$		
3 Inventory of livestock, crops, and products at beginning of year	$		
4 Cost of livestock and products purchased during year		Total of line 8	
5 Gross profits (subtract the sum of lines 3 and 4 from line 2)* .	$	9 Total deductions	$

10 Net farm profit (or loss) (subtract line 9 from line 5). Enter here and on page 2, Part II, line 6, Form 1040. Make your computation of self-employment income and the self-employment tax on Schedule F–1 . . . . . $

*Use this amount for optional method of computing net earnings from self-employment. (See line 3, Schedule F–1 (Form 1040).)

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U.S. Treasury Department—Internal Revenue Service

INSTRUCTIONS FOR SCHEDULE F (FORM 1040)—1966

The term "farm" does not include the cultivating or operating of a farm for recreation or pleasure, the result of which is a continual loss from year to year.

CASH RECEIPTS AND DISBURSEMENTS METHOD

Under this method include in income (1) the amount of cash and the value of merchandise or other property received from the sale of livestock and produce which were raised during the taxable year or prior years, (2) the profits received from the sale of any livestock and other items which were purchased, and (3) income received from all other sources. Farm expenses will be the amounts paid during the taxable year plus deductions such as depreciation, etc.

ACCRUAL METHOD

The gross profits are obtained as indicated in summary of income and deductions on page 2 of Schedule F. Farm expenses will be the actual expenses incurred during the year, whether paid or not. You may value inventories according to the "farm-price method," which provides for the valuation of inventories at market price less direct cost of disposition, in addition to other methods. Farmers raising livestock may value their inventories of animals according to either the "farm-price method" or the "unit-livestock-price method."

INCOME

All farm income from whatever source must be reported in Schedule F or in Schedule D (Form 1040). Anything of value received instead of cash, such as groceries received in exchange for produce, must be treated as income to the extent of its market value. The value of farm produce consumed by the farmer and his family need not be reported as income, but expenses incurred in raising such produce must not be claimed as deductions. Recoveries from insurance on growing crops should be included. If you rent all or a part of your crop land on a crop share basis, report the crop shares received as rental income only for the year in which they are reduced to money, or its equivalent. If you received rental income from the operation of a farm and did not materially participate in its operation, report the income in Part II of Schedule B (Form 1040).

Agriculture Program Payments.

In Cash.—Enter the total amount of price support payments, diversion payments, and cost share payments received in cash (sight drafts).

In Materials and Services.—If program benefits were received in the form of materials, such as fertilizer or lime, or in the form of services, such as grading or the construction of dams, enter the total amount paid by the Department of Agriculture to the vendor or contractor on this line.

Commodity Credit Corporation Loans Forfeited (or under election).—If commodities are pledged as security for a loan from the Commodity Credit Corporation, income is not considered received until the commodities are delivered or forfeited to the Corporation, unless an election is made to include these amounts in income when received. If you made this election, or delivered or forfeited the pledged commodity, enter the amounts received on this line. If you made such an election, attach to your return a statement showing details of such loans. You must continue to report similar loans as income until you receive permission from the Commissioner to change your method of accounting.

Patronage dividends received from cooperatives in cash, qualified written notices of allocation, or other property (to the extent of fair market value), are to be included in farm income.

Patronage dividends received in the form of nonqualified written notices of allocation are not to be included in income at the time of receipt. However, amounts received at the time of redemption, sale, or other disposition must be reported as income.

Dividends received on purchases of capital assets or depreciable property used in farming are not included in income, but the purchase price of such items must be reduced accordingly. Dividends you receive on nonbusiness purchases are not included in income.

Report sales, exchanges, or involuntary conversions of capital assets and other property in separate Schedule D (Form 1040).

Income from farming is subject to the social security self-employment tax. See page 2 of Schedule F–1 (Form 1040). If you have filed Form 4029, Application for Exemption from Tax on Self-employment Income and Waiver of Benefits, do not file Schedule F–1; however, write "Exempt—Form 4029" to the left of the entry space on the self-employment tax line, page 1 of Form 1040.

EXPENSES AND OTHER DEDUCTIONS

Labor hired.—Amounts paid for regular farm labor, piecework, contract labor, and other forms of hired labor. Do not deduct the value of your own labor or that of your wife or family. Only that part of the board which is purchased for hired labor should be deducted. The value of products furnished by the farm and used in the board of hired labor is not deductible. However, the cost of rations purchased for laborers or sharecroppers is deductible. Do not deduct amounts paid to persons engaged in household work except to the extent that the services of such persons are used in boarding and otherwise caring for farm laborers.

Repairs and maintenance.—Amounts expended for repairs and maintenance of farm buildings (except your dwelling), fences, drains, and other farm improvements, and for repairs and maintenance of farm machinery and equipment; cost of ordinary tools of short life or small cost such as shovels, rakes, etc. Amounts paid for replacements of, or additions to, farm machinery, farm buildings, or other farm equipment of a permanent nature are not deductible.

Utilities.—The farm share of the expenditures for water rent, electricity, telephone, etc. Do not deduct personal expenses.

Fertilizers and lime.—These and similar materials may be either capitalized or deducted as an expense.

Supplies purchased.—Cost of twine, spray materials, poisons, disinfectants, cans, barrels, baskets, egg cases, bags, etc.

Taxes.—State and local taxes. Do not deduct Federal income taxes; estate, inheritance, legacy, succession, and gift taxes; nor taxes assessed for any improvement or betterment. Do not deduct taxes on your dwelling or household property and other taxes not related to the business of farming.

Insurance.—Cost of all insurance on farm buildings (except your dwelling) and on improvements, equipment, crops, and livestock.

Rent of farm, part of farm, or pasture.—Rent paid in cash. A tenant farmer paying rent to his landlord in the form of crops raised on the farm (under a crop share agreement) may not deduct as rent the value of the crop given to the landlord, but the tenant may deduct all amounts paid by him in raising the crop.

Conservation expenses.—You may deduct certain expenditures (including any amount paid on any assessment levied by a soil or water conservation or drainage district to defray expenditures made by such district) for soil or water conservation and the prevention of erosion if such expenditures are in respect of land used by you.

The allowable deduction for any one year may not exceed 25 percent of your gross income from farming, but any excess may be carried over to succeeding years with the same limit applying to those years.

To claim a deduction for these expenditures you must (a) elect to do so for the first taxable year for which such expenditures are paid by claiming such deduction on your return; or, (b) secure consent from the District Director of Internal Revenue for any other year. Once you have elected to do so, you must continue to treat such expenditures as deductions in all future taxable years unless you secure consent from the District Director to change.

Retirement plans, etc. (other than your share).—Enter deduction for contributions to or under a pension, profit sharing, annuity, or bond purchase plan, and compensation under a deferred payment plan for your employees on the line provided on page 1, Part III, column 3, of Schedule F. If the plan includes you as a self-employed individual, enter your share on page 2, Part III, line 4, Form 1040 and attach Form 2950SE. For other plans attach Form 2950 (optional in the first year—see instructions for that form).

Automobile expenses, Special Rule.—See page 7 of the Form 1040 Instructions for optional method.

Other farm expenses.—Include such items as advertising, stationery, stamps, account books, other office supplies, travel, etc.

You may deduct expenditures in clearing land to make it suitable for farming. This deduction is limited to 25% of taxable income from farming, or $5,000 whichever is lesser.

Depreciation.—Allowance for depreciation of buildings, improvements, machinery, or other farm equipment of a permanent nature. Similar assets may be grouped together as one item for reporting purposes in the depreciation schedule on Schedule F. In computing depreciation do not include the value of farm land or land on which farm buildings are located. Do not claim depreciation on livestock or any other property included in your inventory. Depreciation, however, may be claimed on livestock acquired for work, breeding, or dairy purposes which are not included in your inventory of livestock purchased or raised for sale. See instructions for Form 1040 for methods of computing depreciation.

Losses.—Losses of farm buildings, machinery, and other farm property not included in your inventory, if not compensated by insurance or otherwise. Losses of property included in your inventory are taken care of by the reduced amount of the inventory at the end of the year. The total loss of a prospective crop by frost, storm, flood, or fire is not deductible. When using the cash method, the value of animals raised by you and lost by death is not deductible; for animals purchased and lost by death, the cost less depreciation allowed or allowable is deductible if not compensated by insurance or otherwise. Do not deduct personal losses.

Net operating loss deduction.—Any net operating loss deduction should be entered on page 2, Part II, line 7, Form 1040.

Additional information available.—More information and illustrative examples are contained in I.R.S. Publication No. 225, Farmer's Tax Guide. This booklet may be obtained free of charge from your county agricultural agent or any Internal Revenue Service Office.

FORM **1065**

U.S. Treasury Department
Internal Revenue Service

U.S. Partnership Return of Income

(To be filed also by syndicates, pools, joint ventures, etc.)

FOR CALENDAR YEAR 1966 or other taxable year beginning

....., 1966, and ending ....., 19....

(PLEASE TYPE OR PRINT)

1966

A Date business commenced	Name	**D** Employer identification No.
B Principal business activity (See General Inst. K)	Number and street	**E** County in which located
C Principal product or service	City or town and State ZIP code	

IMPORTANT—All applicable lines and schedules must be filled in. If the lines on the schedules are not sufficient, see Instruction R.

INCOME

1	Gross receipts or gross sales ..... Less: Returns and allowances	
2	**Less:** Cost of goods sold (Schedule A) and/or operations (attach schedule)	
3	Gross profit	
4	Income (loss) from other partnerships, syndicates, etc. (attach statement)	
5	Nonqualifying dividends (attach list—see Instruction 5)	
6	Interest	
7	Rents (Schedule B)	
8	Royalties (attach schedule)	
9	Net farm profit (loss) (Schedule F, Form 1040)	
10	Net gain (loss) from sale or exchange of property other than capital assets (line 16, Schedule D, Form 1065)	
11	Other income (attach schedule)	
12	**TOTAL** income (lines 3 through 11)	

DEDUCTIONS

13	Salaries and wages (other than to partners)	
14	Payments to partners—salaries and interest	
15	Rent	
16	Interest (Schedule C)	
17	Taxes (Schedule C)	
18	Losses by fire, storm, shipwreck, other casualty or theft (attach statement)	
19	Bad debts (Schedule H if reserve method is used)	
20	Repairs	
21	Depreciation (Schedule I)	
22	Amortization (attach schedule)	
23	Depletion (attach schedule)	
24	Retirement plans, etc. (other than for partners—see instructions)	
25	Other deductions (Schedule J)	
26	**TOTAL** deductions (lines 13 through 25)	
27	Ordinary income (loss) (line 12 less line 26)	

F Is any member of the partnership related by blood or marriage to any other member? ☐ YES ☐ NO

G Is any member of the partnership a trust for the benefit of any person related by blood or marriage to any other member? ☐ YES ☐ NO

H Did the partnership, during the taxable year, have any contracts or subcontracts subject to the Renegotiation Act? ☐ YES ☐ NO

If "YES," see General Instruction P and enter appropriate amount here $.....

I Did you claim a deduction for expenses connected with: (If answer to any question is "Yes," check applicable boxes within that question.)

1 A hunting lodge ☐, working ranch or farm ☐, fishing camp ☐, resort property ☐, pleasure boat or yacht ☐, or other similar facility ☐? (Other than where operation of facility was the partnership's principal business.) ☐ YES ☐ NO

2 Vacations for partners or members of their families or employees or members of their families? (Other than vacation pay reported on Form W-2.) ☐ YES ☐ NO

3 The leasing, renting, or ownership of a hotel room or suite ☐, apartment ☐, or other dwelling ☐, which was used by partners, customers, employees, or members of their families? (Other than use by partners or employees while in business travel status.) ☐ YES ☐ NO

4 Attendance of members of partners' families or your employees' families at conventions or business meetings? ☐ YES ☐ NO

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct, and complete. If prepared by a person other than taxpayer, his declaration is based on all information of which he has any knowledge.

Sign here ..... Date
Signature of partner or member

Sign here ....
Signature of preparer other than partner or member Address Date

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Form 1065—1966 Page 2

Schedule A—COST OF GOODS SOLD

1 Inventory at beginning of year*		5 Total of lines 1, 2, 3, and 4	
2 Purchases		6 Less: Inventory at end of year	
Less: Cost of items withdrawn for personal use		7 Cost of goods sold. Enter here and on page 1, line 2	
3 Cost of labor		*If different from last year's closing inventory, attach explanation.	
4 Other costs (attach schedule)		(Method of Inventory Evaluation.....)	

Was there any substantial change in the manner of determining quantities, costs or valuations between the opening and closing inventories? Yes ☐ No ☐. If "Yes," attach explanation.

Were you liable for filing Forms 1096 and 1099 or 1087 for the calendar year 1966? Yes ☐ No ☐

If "Yes," where were they filed? .....

NOTE: Any items specially allocated to the partners should be included in the appropriate column of Schedule K, instead of the lines indicated by Schedules B through J. (See General Instruction Q)

Schedule B—INCOME FROM RENTS

1. Kind and location of property	2. Amount of rent	3. Depreciation (explain in Schedule I)	4. Repairs (explain in Schedule B-1)	5. Other expenses (explain in Schedule B-1)
1 Totals				
2 Net income (loss) (column 2 less sum of columns 3, 4, and 5). Enter here and on page 1, line 7				

Schedule B-1—COLUMNS 4 AND 5 OF SCHEDULE B

Column	Explanation	Amount	Column	Explanation	Amount

Schedule C—INTEREST AND TAXES (See Instructions 16 and 17)

Explanation	Amount	Explanation	Amount

Schedule H—BAD DEBTS. (See Instruction 19)

1. year	2. Trade notes and accounts receivable outstanding at end of year	3. Sales on account	Amount added to reserve		6. Amount charged against reserve	7. Reserve for bad debts at end of year
			4. Current year's provision	5. Recoveries		
1961						
1962						
1963						
1964						
1965						
1966						

NOTE: Securities which are capital assets and which became worthless within the taxable year should be reported in separate Schedule D, Form 1065.

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Schedule I—DEPRECIATION. (See Instruction 21)

This schedule is designed for taxpayers using the alternative guidelines and administrative procedures described in Revenue Procedures 62–21 and 65–13 as well as for those taxpayers who wish to continue using practices authorized prior to these revenue procedures. Where double headings appear use the first heading for depreciation under Revenue Procedures 62–21 and 65–13 and the second heading for other authorized practices.

1. Group and guideline class — OR — Description of property	2. Cost or other basis at beginning of year — OR — Cost or other basis	3. Asset additions in year (amount) — OR — Date acquired	4. Asset retirements in year (amount) (applicable only to Rev. Proc. 62–21)	5. Depreciation allowed or allowable in prior years	6. Method of computing depreciation	7. Class life — OR — Rate (%) or life	8. Depreciation for this year
1 Total additional first-year depreciation (do not include in items below) →							
2 Totals							
3 Less: Amount of depreciation claimed on line 1 above and in Schedules A and B							
4 Balance—Enter here and on page 1, line 21							

SUMMARY OF DEPRECIATION

	Straight line	Declining balance	Sum of the years-digits	Units of production	Additional first year (section 179)	Other (specify)	Total
1 Under Rev. Proc. 62–21							
2 Other							

Schedule J—OTHER DEDUCTIONS. (See Instruction 25)

Explanation	Amount	Explanation	Amount
		Total (enter here and on line 25, page 1)	

Schedule K—PARTNERS' SHARES OF INCOME, CREDITS, AND DEDUCTIONS

1. State name and address of each partner. (Designate nonresident aliens, if any.) Where return of partner or member is filed in another internal revenue district, specify district	2. Social Security number	3. Percentage of time devoted to business	4. Ordinary income (loss) (line 27, page 1)	5. Additional first-year depreciation
(a)				
(b)				
(c)				
(d)				
(e)				
Totals				

Continuation of Schedule K

	6. Payments to partners—salaries and interest (line 14, page 1)	7. Qualifying dividends (attach list)	8. Net short-term gain (loss) from sale or exchange of capital assets (line 9, Schedule D)	9. Net long-term gain (loss) from sale or exchange of capital assets (line 13, Schedule D)	10. Net gain (loss) under section 1231 (line 6, Schedule D)	11. Net earnings from self-employment (line 10, Schedule N)	12. Expense account allowance (see instructions)
(a)							
(b)							
(c)							
(d)							
(e)							
Totals							

NOTE: See the instructions for other items required to be reported separately including property subject to investment credit.

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Form 1065—1966 Page 4

Schedule L—BALANCE SHEETS

ASSETS	Beginning of taxable year		End of taxable year	
	Amount	Total	Amount	Total
1 Cash				
2 Trade notes and accounts receivable				
(a) Less allowance for bad debts				
3 Inventories				
4 Gov't obligations: (a) U.S. and instrumentalities				
(b) State, subdivisions thereof, etc.				
5 Other current assets (attach schedule)				
6 Mortgage and real estate loans				
7 Other investments (attach schedule)				
8 Buildings and other fixed depreciable assets				
(a) Less accumulated depreciation				
9 Depletable assets				
(a) Less accumulated depletion				
10 Land (net of any amortization)				
11 Intangible assets (amortizable only)				
(a) Less accumulated amortization				
12 Other assets (attach schedule)				
13 Total assets				
LIABILITIES AND CAPITAL				
14 Accounts payable				
15 Mortgages, notes, and bonds payable in less than 1 year				
16 Other current liabilities (attach schedule)				
17 Mortgages, notes, and bonds payable in 1 year or more				
18 Other liabilities (attach schedule)				
19 Partners' capital accounts				
20 Total liabilities and capital				

Schedule M—RECONCILIATION OF PARTNERS' CAPITAL ACCOUNTS

	1. Capital account at beginning of year	2. Capital contributed during year	3. Income not included in column 4 plus non-taxable income	4. Ordinary income (loss) from line 27, page 1	5. Losses not included in column 4, plus unallowable deductions	6. Withdrawals and distributions	7. Capital account at end of year
(a)							
(b)							
(c)							
(d)							
(e)							
Totals							

Schedule N—COMPUTATION OF NET EARNINGS FROM SELF-EMPLOYMENT. (See instruction for Schedule N)

1 Ordinary income increased by casualty losses (line 27 plus line 18, page 1)		
2 Add: Payments to partners—salaries and interest (line 14, page 1)		
3 Net loss from sale or exchange of property other than capital assets (line 10, page 1)		
4 Total		
5 Less: Portion of line 4, page 1, which does not constitute net earnings from self-employment		
6 Nonqualifying dividends (line 5, page 1)		
7 Interest (see instructions)		
8 Net rentals from real estate		
9 Net gain from sale or exchange of property other than capital assets (line 10, page 1)		
10 Net earnings from self-employment. Enter in column 11, Schedule K		

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1966 INSTRUCTIONS FOR U.S. PARTNERSHIP RETURN FORM 1065

INTERNAL REVENUE SERVICE

Investment Credit—Accelerated Depreciation

At the time this package was printed, the Congress was considering a proposal for temporarily modifying the availability of the investment credit and accelerated depreciation. If you are affected by these items, you will have to take into account whatever provisions Congress enacts. The Service will also use news media and any other means available to provide supplemental advice and instructions for those affected.

The term "partnership" includes a limited partnership, syndicate, group, pool, joint venture, or other unincorporated organization, through or by means of which any business, financial operation, or venture is carried on, and which is not within the meaning of the Internal Revenue Code, a corporation, trust, estate, or a sole proprietorship. The term "partner" means a member of a partnership.

General Instructions

A. Who must file Form 1065.—Every partnership (see general instruction L for exceptions) shall, for its taxable year, make a return of income on Form 1065. If the return is filed on behalf of a syndicate, pool, joint venture, or similar group, a copy of the agreement, together with all amendments thereto, should be attached to the return, unless a copy has been previously filed.

Only one return is required for each partnership. If copies of the form are furnished to individual partners, they should be clearly identified as "duplicate copy."

B. Period to be covered by return.—The return shall be filed for the calendar year 1966 or other taxable year beginning in 1966. A partnership taxable year shall be determined as though the partnership were a taxpayer.

C. Change in, or adoption of, accounting period.—A change by any partnership from one taxable year to another, or the adoption by a new partnership of an initial taxable year, must meet the provisions of section 706(b) of the Code. A change by a principal partner from one taxable year to another must meet the provisions of sections 706(b) and 442 of the Code. A principal partner is one who has an interest of 5 percent or more in the partnership profits or capital.

For the taxable years of partnerships resulting from a merger or division of other partnerships, see sections 706(b) and 708(b)(2).

D. Time and place for filing.—The return of a resident partnership must be filed on or before the 15th day of the 4th month following the close of the taxable year of the partnership, with the District Director of Internal Revenue for the district in which the partnership has its principal office or principal place of business. The return of a foreign partnership in which all the partners are nonresident aliens shall be filed on or before the 15th day of the 6th month following the close of the taxable year of the partnership with the District Director for the district in which such partnership has a principal office or place of business.

Where the partnership does not have a principal office or place of business in the United States, the return shall be filed with the Director of International Operations, Internal Revenue Service, Washington, D.C. 20225, U.S.A.

E. Signature.—The return must be signed by one partner or member. If receivers, trustees in bankruptcy, or assignees are in control of the property or business of the organization, such receivers, trustees, or assignees must sign the return.

Any person(s), firm, or corporation who prepares a partnership return for compensation also must sign. If the return is prepared by a firm or corporation, the return should be signed in the name of the firm or corporation. The verification is not required if the return is prepared by a regular, full-time employee of the partnership such as a clerk, secretary, bookkeeper, etc.

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F. Penalties.—Severe penalties are provided by law for willful failure to make and file a return on time and for willful attempt to evade or defeat payment of tax.

G. Accounting methods.—Ordinary income shall be computed in accordance with the method of accounting regularly used by the taxpayer in maintaining its books and records. In all cases the method adopted should clearly reflect income. (See Section 446.) Except in those cases where the law specifically permits it, a taxpayer may not change the method of accounting upon the basis of which it has reported its income in prior years (for its income as a whole or with respect to any separate trade or business) without first securing consent on Form 3115, Application for Change in Accounting Method.

Rounding off to whole-dollar amounts.—If you wish, the money items on your return and accompanying schedules required by such return may be shown as whole-dollar amounts. This means that you eliminate any amount less than 50 cents, and increase any amount from 50 cents through 99 cents to the next higher dollar.

H. Items exempt from tax.—Items exempt from tax are listed in sections 101 through 121, for example:

(1) *Interest on governmental obligations.*—The interest on obligations of a State or a possession of the United States, or any political subdivision of any of the foregoing or of the District of Columbia is exempt.

(2) *Proceeds of insurance policies.*—In general, the proceeds of life insurance policies, paid to the partnership by reason of the death of a partner, are exempt. If any part of the proceeds is held by the insurer under an agreement to pay interest, the interest is taxable.

(3) *Income from improvements by lessee.*—Income, other than rent, derived by a lessor of real property upon the termination of a lease, representing the value of such property attributable to buildings erected or other improvements made by the lessee, is exempt.

I. Information at source.—Every partnership making payments in the course of its trade or business during the calendar year of interest (other than under the $10 rule), rents, commissions, or other fixed or determinable income of $600 or more, shall file Forms 1096 and 1099. If the partnership makes payments of interest aggregating $10 or more on bank deposits, corporate bonds, stockholder's accounts, and savings and loan association accounts, it shall file Forms 1096 and 1099. A copy of Form 1099 shall also be furnished the recipient of the interest. *Exceptions*—No report is required of the following: (a) payments of any type to a corporation, (b) distributions or salaries to the partners, (c) rent paid as a tenant to a real estate agent, and (d) payments made as a broker to your customers.

J. Balance sheets.—The balance sheets, Schedule L, should agree with the books of account, otherwise any differences should be explained in an attached statement. Partnerships reporting to the Interstate Commerce Commission or to any national, State, municipal, or other public officer, may submit, in lieu of Schedule L, copies of their balance sheets prescribed by said Commission or State or municipal authorities, as at the beginning and end of the taxable year.

K. Principal business activity and principal product or service.—On page 1 of the return, give the one business activity that accounts for the largest percentage of "total receipts." "Total receipts" means gross receipts (line 1, page 1) plus all other income (lines 4 through 11, page 1). State the broad field of business activity such as "retail," etc., and the principal product or service, such as "food," etc.

L. Elections.—(1) A partnership may elect to be taxed as a domestic corporation if it qualifies under section 1361. In such cases, Form 1120

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rather than Form 1065 should be filed. An election to be taxed as a domestic corporation may not be made after April 14, 1966. However, an election under section 1361(f) because of a change in ownership is permissible. Elections made on or before this date will continue in force and may be revoked by the taxpayer. All elections will be automatically terminated on January 1, 1969, and unincorporated business enterprises will not be considered as domestic corporations for any period after December 31, 1968.

(2) An unincorporated organization qualifying under section 761(a), as an investing partnership or as participating in the joint production, extraction, or use of property under an operating agreement may elect to be excluded from treatment as a partnership in accordance with section 1.761-1(a)(2) of the Regulations. Such unincorporated organization must make the election in a statement attached to Form 1065 for the first year for which an election to be excluded is desired.

(3) With one exception, elections affecting the computation of taxable income derived from partnership operations shall be made by the partnership. Such elections might be as to the method of accounting employed, methods of depreciation, etc. The one exception is with regard to the foreign tax credit provided for in section 901, in which case each partner may make a separate election on his individual income tax return.

(4) Information with regard to elections affecting the basis of partnership property, the basis of partners' interests, and the distribution of property and other elections, may be found under the applicable sections of chapter 1, subchapter K of the Code and the Regulations.

M. Section 702(a) items.—Each partner is required by the Code to take into account separately his distributive share of certain specific items enumerated in the Code as follows: (1) Gains and losses from sales and exchanges of capital assets held for not more than 6 months; (2) gains and losses from sales and exchanges of capital assets held for more than 6 months; (3) gains and losses from sales and exchanges of property described in section 1231; (4) charitable contributions; (5) qualifying dividends; (6) taxes described in section 901; (7) other items of income, gain, loss, deduction, or credit, to the extent provided by Regulations (see instructions for Schedule K); and (8) taxable income or loss (ordinary income) exclusive of items 1 through 7 above.

N. Distribution of unrealized receivables and inventory items.—Where a partner receives a distribution of unrealized receivables or substantially appreciated inventory items in exchange for all, or a part, of his interest in other partnership property (including money), the transaction is treated as a sale or exchange of such property between the distributee partner and the partnership. The gain realized by the partnership is treated as ordinary income and reported on line 11 of page 1. See section 751 and the Regulations issued thereunder.

O. Net operating loss deduction.—The benefit of the deduction for net operating losses provided by section 172 shall not be allowed to a partnership. In computing his own net operating loss or his own taxable income for any taxable year for the purposes of the computation required by section 172, however, each partner shall take into account his share of the income and losses of the partnership. The net operating loss deduction shall not be allowed in computing the net earnings from self-employment. (For limitation, see instr. for Sch. K, page 4.)

P. Information regarding renegotiable contracts.—Every partnership which held, during the taxable year, contracts or subcontracts which were subject to the Renegotiation Act of 1951, shall, in answer to question H, page 1, state the actual or if not accurately determinable, its best estimate of the aggregate gross dollar amount billed during the current taxable year under all contracts and/or subcontracts.

Q. Specially allocated items.—Distributive shares of items of income, gain, loss, deduction or credit are to be allocated among the partners in accordance with the partnership agreement for sharing income or loss generally. However, where the partners agree, specified items may be allocated among them in a different ratio than that for sharing income or loss generally, and such allocations may be recognized in accordance with the provisions of section 704. For instance, if the net income exclusive of specially allocated items is divided evenly among three partners but some special items are allocated 50 percent to one, 30 percent to another, and 20 percent to the third partner, the special items should be reported in Schedule K, instead of in the other numbered lines on page 1.

R. Attachments.—Attachments may be used in the preparation of your return if the lines on the form schedules are not sufficient for your needs. The attachments must contain all required information, follow the format of the official schedules and must be attached to the return in the same sequence as the schedules appear on the official forms. If an attachment is used in place of a schedule having a summary line on page 1 of the form the total need not be entered on the official schedule, but must be entered on page 1.

SPECIFIC INSTRUCTIONS

The following instructions correspond with line numbers on the first page of the return, and with schedules appearing on other pages of the return.

1. Gross receipts.—Enter gross receipts or sales from all business operations except those required to be reported in lines 4 through 10.

Installment sales.—If, pursuant to section 453, the installment method is used, attach a schedule showing separately for the years 1963, 1964, 1965, and 1966 the following (*a*) Gross sales; (*b*) cost of goods sold; (*c*) gross profits; (*d*) percentage of gross profits to gross sales; (*e*) amount collected; and (*f*) gross profit on amount collected.

Farmer's income schedule.—For farm income attach separate Schedule F (Form 1040). (See instruction 9.)

2. Cost of goods sold (Schedule A).—If the production, manufacture, purchase, or sale of merchandise is an income-producing factor in the trade or business, inventories of merchandise on hand should be taken at the beginning and end of the taxable year and may be valued at (*a*) cost, (*b*) cost or market, whichever is lower, or (*c*) any other method approved by the Commissioner. The method of valuing inventory adopted for the first year is controlling, and a change can be made only after permission is secured from the Commissioner. Application for permission to change the method of valuing inventories, must be made on Form 3115 and filed with the Commissioner within 90 days after the beginning of the taxable year in which it is desired to effect a change.

If the partnership desires to adopt the LIFO inventory method provided in section 472, it must file application to do so on Form 970.

Items withdrawn from inventory or purchases for the personal use of individual partners should not be included as part of the cost of goods sold, but should be accounted for in Schedule M.

Cost of operations (where inventories are not an income-determining factor).—If the amount entered on line 2, includes an amount applicable to cost of operations, attach a schedule showing: (1) Salaries and wages; and (2) other costs in detail.

4. Income (loss) from other partnerships, syndicates, etc.—Enter the partnership's share of the profits (whether received or not) or losses of another partnership, except the partnership's distributive share of another partnership's capital gains or losses, which should be reported in separate Schedule D (Form 1065). If the distributive share is a loss, such loss must be limited to the amount of the adjusted basis of the interest in the other partnership as of the end of the other partnership's year in which the loss occurred. If the taxable year does not coincide with the annual accounting period of the other partnership, include in the return the distributive share of the net profits (losses) for the accounting period of such other partnership ending within the period for which the return is filed.

5. Nonqualifying dividends.—Nonqualifying dividends are taxable dividends which are included in ordinary income and for which the individual partner is NOT entitled to an exclusion. Such dividends are derived from the following sources:

(*a*) Corporations organized under the China Trade Act (section 941);

(*b*) Corporations which, for the taxable year of the corporation in which the distribution is made, or for the next preceding taxable year of the corporation, are—

(1) Exempt from tax under section 501 (charitable, etc., organizations) or section 521 (farmers' cooperatives); or

(2) Corporations to which section 931 (income from sources within possessions of the United States) applies;

(*c*) Mutual savings banks, cooperative banks, domestic building and loan associations, domestic savings and loan associations, Federal savings and loan associations, on deposits or withdrawable accounts. Dividends from these organizations must be reported as interest.

(*d*) Regulated investment companies except to the extent designated by the company to be taken into account as a dividend for these purposes.

(*e*) Certain real estate investment trusts under sections 856 to 858.

(*f*) Foreign corporations, including your share from a controlled foreign corporation.

Qualifying dividends are taxable dividends received from domestic corporations and not listed above. See instructions for Schedule K.

6. Interest.—Enter total interest from all sources except: (*a*) Interest exempt from tax; (*b*) Interest on tax-free covenant bonds. See instruction for Schedule K.

8. Royalties.—Enter net income (loss) as shown on the detailed schedule to be attached to the return.

9. Net farm profit (loss).—Enter the net profit (loss) from Schedule F (Form 1040). Do NOT include in such line any amounts reported in Schedule K, Form 1065.

11. Other income.—Enter any other taxable income and explain its nature in an attached schedule except items requiring separate computation which are required to be reported in Schedule K. (See instr. for Sch. K.) Include taxable income from annuities and insurance proceeds.

DEDUCTIONS

13. Salaries and wages.—Enter all salaries and wages not included as a deduction in line 3 of Schedule A, except salaries to partners.

14. Payments to partners—salaries and interest (guaranteed payments).—In computing ordinary income, a deduction may be taken for

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payments to a partner for services or the use of capital where such payments are determined without regard to the income of the partnership. Do not include distributive shares of partnership profits. Allocate to the appropriate partners in column 6, Schedule K.

15. Rent.—Enter rent on business property but do not deduct rent for a dwelling occupied by any partner for residential purposes.

16. Interest.—Enter interest on business indebtedness. Amounts paid by a partnership to a partner for the use of capital should be entered on line 14. However, amounts paid as interest by a partnership to a partner as a result of a transaction wherein the partner acts in a capacity other than as a partner should be entered on this line. (The limitations on deductions for unpaid interest are set forth in section 267 of the Code.)

17. Taxes.—Enter taxes paid on business property or incurred for carrying on business if not reflected in cost of goods sold. Federal import duties and Federal excise and stamp taxes are deductible only if paid or incurred in carrying on a trade or business, or in the production or collection of income, or for the management, conservation, or maintenance of property held for the production of income. Do not deduct taxes assessed against local benefits tending to increase the value of the property assessed, as for paving, etc., Federal income taxes, estate, inheritance, legacy, succession, and gift taxes, or taxes reported in Schedule K.

18. Losses by fire, storm, shipwreck, other casualty, or theft.—Enter losses sustained and not compensated for by insurance in any amount, nor reflected in cost of goods sold. Theft losses can be deducted in the year in which the partnership discovers the loss, and only in that year. Attach a statement setting forth a description of the property, date acquired, cost, subsequent improvements, depreciation allowed or allowable since acquisition, insurance, salvage value, and deductible loss claimed.

19. Bad debts.—Bad debts may be deducted in either of two ways—(1) when they become wholly or partially worthless, or (2) by a reasonable addition to a reserve for bad debts. A partnership filing a first return of income may select either of the two methods, and that method must be followed for subsequent years, unless permission is granted to change to the other method. Application for permission to change the method must be made on Form 3115 within 90 days after the beginning of the taxable year for which it is desired to effect the change. (See instructions on separate Schedule D (Form 1065) regarding nonbusiness debts.)

20. Repairs.—Enter the cost of incidental repairs, etc., which do not add to the value or appreciably prolong the life of the property repaired. Expenditures for new buildings, machinery, or for permanent improvements or betterments which increase the value of the property are chargeable to capital accounts.

21. Depreciation.—A reasonable allowance for the exhaustion, wear and tear, and obsolescence of property used in the trade or business or of property held by the taxpayer for the production of income shall be allowed as a depreciation deduction. (Section 167.) The allowance does not apply to inventories or stock-in-trade nor to land apart from the improvements or physical developments added to it. Depreciation on leasehold improvements, patents and copyrights shall be included in Schedule I.

Adjustments to basis of property:

(*a*) *Additional first-year depreciation.*—If a taxpayer elects to claim the additional first-year allowance under section 179, the basis of the property must be adjusted for the amount of the deduction so claimed.

(*b*) *Salvage value.*—In computing the basis on which depreciation may be taken for personal property, other than livestock, salvage value need not be taken into account, if it does not exceed 10 percent of the cost or other basis of the property. If salvage value exceeds 10 percent, only the excess need be taken into account. These provisions apply to property with a useful life of 3 years or more which was acquired after October 16, 1962.

ALTERNATIVE DEPRECIATION GUIDELINES AND RULES

Revenue Procedure 62–21 (supplemented by Revenue Procedure 65–13), sets forth alternative standards and procedures for determining depreciation. These guideline lives for guideline classes (broad categories not item-by-item) are in most cases substantially shorter than those previously used. Taxpayers who wish to use these provisions must use them for all assets in a particular guideline class.

The depreciation schedule provided on the return is to be used for reporting depreciation under both Revenue Procedure 62–21 and other prescribed rules and standards.

Depreciation Methods

Following is a brief description of the various methods of depreciation which may be used under either Revenue Procedure 62–21 or other prescribed rules and standards:

(1) *Straight line.*—To compute the deduction, add the cost of improvements to the cost (or other basis) of the property and deduct the total depreciation allowed or allowable. Divide the result by the number of years of useful life remaining to the asset—the quotient is the depreciation deduction.

(2) *Declining balance.*—A uniform rate is applied each year to the remaining cost or other basis of property determined at the beginning of such year. For property acquired before January 1, 1954, or used property whenever acquired, the rate of depreciation under this method may not exceed one and one-half times the applicable straight-line rate.

(3) *Special rules for new assets acquired after December 31, 1953.*—The cost or other basis of an asset acquired after December 31, 1953, may be depreciated under methods proper in the past, or it may be depreciated under any of the following methods provided: (1) That the asset is tangible, (2) that it has an estimated useful life of 3 years or more, and (3) that the original use of the asset commenced with the partnership and commenced after December 31, 1953.

(*a*) *Declining balance.*—This method may be used with a rate not in excess of twice the applicable straight-line rate.

(*b*) *Sum of the years-digits.*—The deduction for each year is computed by multiplying the cost or other basis of the asset by the number of years of useful life remaining (including the year for which the deduction is computed) and dividing the product by the sum of all the digits corresponding to the years of the estimated useful life of the asset. In the case of a 5-year life this sum would be 15 (5+4+3+2+1). For the first year five-fifteenths of the cost would be allowable, for the second year four-fifteenths, etc.

(*c*) *Other methods.*—A partnership may use any reasonable consistent method which does not result in accumulated allowances at the end of any year greater than the total of the accumulated allowances which would have resulted from the use of the declining balance method. This limitation applies only during the first two-thirds of the useful life of the property.

(4) *Additional first-year depreciation.*—A partnership may elect to write off part of the cost of its tangible depreciable personal property, which has a useful life of at least 6 years from the date of acquisition. The allowance is in addition to regular depreciation allowable on the balance of the basis of the asset and is deductible in the first year in which the regular depreciation deduction is allowable with respect to the property.

The amount that may be written off is up to 20 percent of the cost of the property (before making any adjustment to the basis for salvage value) but the deduction for each partner may not exceed $2,000 ($4,000 if married and filing a joint return). For example—The A & B Company, a partnership consisting of A and B, purchased an asset which cost $100,000. Each partner is married and each is filing a joint return. The profit and loss sharing ratio is 50 percent to each. The total that may be written off is $8,000 (20 percent of $100,000 limited to $4,000 for each partner). If the asset had been purchased for $30,000 and the profit and loss ratio had been 90 percent to A and 10 percent to B, the total that could be written off would be $4,600 (20 percent of $30,000, limited to $4,600)—$4,000 for A (90 percent of $30,000 × 20 percent, limited to $4,000) and $600 for B (10 percent of $30,000 × 20 percent).

The total additional first-year depreciation should be shown on line 1 of the depreciation schedule. Do not include it on the line used to show the regular depreciation of the asset.

Enter the total depreciation, both additional first-year and regular, on the "Total" line of the depreciation schedule.

The amount of additional first-year depreciation is deducted from the total depreciation and allocated to each partner in col. 5, Schedule K.

Do not deduct additional first-year depreciation on page 1 of the form.

22. Amortization.—If the partnership elects the deduction for amortization of certain expenditures relating to research and experiment (section 174), trademark and trade name expenditures (section 177), exploration (section 615), and development (section 616), a statement of the pertinent facts should be filed with the return. Do not enter the deductions for amortization of bond premium on this line but include it in Schedule J.

For details which must be furnished in the statements of election required by these sections, consult your District Director.

23. Depletion.—If a deduction is claimed for depletion, procure from the District Director Form M (mines and other natural deposits), Form O (oil and gas), or Form T (timber), and file with return. If complete valuation data have been filed in previous years, then file with the return information necessary to bring the depletion schedule up to date, setting forth in full, a statement of all the transactions bearing on the deductions from or additions to the value of physical assets during the taxable year, with an explanation of how the depletion deduction for the taxable year has been determined. (See sections 611 and 612.)

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24. Retirement plans, etc.—Enter on this line deductible contributions made by the partnership for its employees to or under a pension, profit-sharing, annuity, or bond purchase plan, and compensation under a deferred payment plan.

If plan does not include partners as self-employed individuals, file Form 2950 (optional in the first year—see instructions for that form). If the plan includes partners as self-employed individuals, attach Form 2950SE. Separate Forms 2950SE also must be used by each partner to determine his deduction for contributions made on his behalf by the partnership.

25. Other deductions.—Enter any other authorized deductions for which no space is provided elsewhere on page 1 of the return, exclusive of items requiring separate computation and required to be reported in Schedule K. Do not deduct losses incurred in transactions which were neither connected with the trade or business nor entered into for profit. No deduction is allowable for the amount of any item or part thereof allocable to a class of exempt income, other than the allowable portion attributable to wholly exempt interest income. Items directly attributable to such exempt income shall be allocated thereto, and items directly attributable to any class of taxable income shall be allocated to such taxable income. If an item is attributable both to taxable income and exempt income, a reasonable proportion thereof, shall be allocated to each.

A partnership receiving any exempt income, other than interest, or holding any property or engaging in any activity the income from which is exempt shall submit with its return as a part thereof an itemized statement, in detail, showing (1) the amount of each class of exempt income, and (2) the amount of expense items allocated to each such class (the amount allocated by apportionment being shown separately).

Schedule D—Gains and losses from sales or exchanges of capital assets and other property.—The computation of gains and losses from sales or exchanges of capital assets and property other than capital assets should be made on the separate Schedule D (Form 1065). Every sale or exchange of property, even though no gain or loss is indicated, must be reported in detail.

Schedule K—Partners' shares of income, credits, and deductions.—This schedule should show complete information with respect to all the persons who were members of the partnership, syndicate, group, etc., during any portion of the taxable year. Although the partnership is not subject to income tax, the members thereof are liable for income tax in their separate capacities and are taxable upon their distributive shares of the income of the partnership, whether distributed or not, and each is required to include his share in his return. However, a partner may not claim on his separate return a distributive share of loss from a partnership to the extent any such loss exceeds the basis of his interest in the partnership. The excess of such loss may be claimed for later years to the extent that the basis for the partner's interest is increased above zero. Each partner should be advised by the partnership of his share of the income, deductions, and credits as shown in Schedule K (columns 4 to 11 inclusive) and of his share of any other items required to be shown in a separate schedule as described below.

Column 5.—Enter each partner's distributive share of additional first-year depreciation.

Column 7.—Enter the distributive share of dividends received from domestic corporations, with respect to which the partner is entitled to an exclusion (section 116) on his individual income tax return. See also Instruction 5.

Column 12.—EXPENSE ACCOUNT ALLOWANCE.—Expense account allowance means: (1) amounts, other than compensation, received as advances or reimbursements, and (2) amounts paid by or for the partnership, for expenses incurred by or on behalf of a partner, including all amounts charged through any type of credit card.

However, this term does not include amounts paid for: (*a*) the purchase of goods for resale or use in the business, and (*b*) incidental expenses, such as the purchase of office supplies for the partnership or local transportation in connection with an errand. The partnership should maintain records to substantiate entertainment expenditures.

Complete this column for the 25 highest paid partners including limited partners. To determine the partners for whom the information is required, all allowances including such expense account allowances and the partner's share of ordinary income must be added to each partner's compensation. This column need not be completed for any partner for whom the combined amount is less than $10,000.

A separate schedule must be attached to the return showing each partner's distributive share of the following:

(*a*) Contributions paid by the partnership within the partnership's taxable year. (An itemized list of the partnership's charitable contributions must also be submitted.)

(*b*) The total of the income or gain and the total of the deduction or credit of the following items: Recoveries of bad debts, prior taxes and delinquency amounts (section 111); gains and losses from wagering transactions (section 165(d)); soil and water conservation expenditures (section 175); intangible drilling and development costs (section 263(*c*)); exploration expenditures (section 615); and any items of income, gain, loss, deduction or credit subject to a special allocation under the partnership agreement which differs from the allocation of partnership income or loss generally.

(*c*) Interest on tax-free covenant bonds upon which a Federal tax was paid at source.

(*d*) Taxes described in section 901 which have been paid or accrued by the partnership to foreign countries or to possessions of the U.S.

If you are a shareholder of a regulated investment company and receive notice on Form 2439 that the company paid tax on undistributed capital gains, enter your share of the tax paid by the regulated investment company. Partners should be instructed to claim their part of the credit on their income tax return by following the tax return instructions except that the credit should be identified as a "Regulated Investment Company credit received from a partnership" in lieu of attaching Form 2439. Attach copy B to the partnership return.

(*e*) A partner is allowed a tax credit based on his pro rata share of the partnership investment in certain depreciable property having an estimated useful life of 4 years or more. For property which qualifies for the investment credit attach a schedule showing the "life years" assigned to each piece of property and each partner's allocation of the basis of new property and the cost (LIMITED TO AGGREGATE COST OF $50,000) of used property. When property is disposed of prior to the "life years" assigned thereto, each partner should be notified of the dates when property was purchased and sold in order that he may reflect in his return for the year of sale the amount by which the credit taken in a prior year or years exceeds the credit as recomputed due to the early disposition of such property. (For information as to whether the investment in property qualifies for the credit and for other information see the instructions on the reverse side of Form 3468, Computation of Investment Credit.)

(*f*) Payments by the partnership to a retirement plan on behalf of partners. For requirement of Form 2950SE and deduction by partner, see instruction 24.

(*g*) The number of gallons of (1) gasoline used after June 30, 1965: (a) on a farm for farming purposes, (b) other than as fuel in a highway vehicle, and (c) in vehicles while engaged in furnishing certain public passenger land transportation service; and (2) lubricating oil used after December 31, 1965, other than in a highway motor vehicle.

Each partner should attach Form 4136 to his timely filed income tax return, to claim a credit for Federal tax on such gasoline and lubricating oil on Form 1040.

Schedule N—Computation of net earnings (or loss) from self-employment.—Payments to partners—salaries and interest.—The total of amounts paid to partners which were included on line 14, on page 1 of the return, must be entered on line 2 and added back to the ordinary income in arriving at the net earnings (or loss) from self-employment.

Sale or exchange of property other than capital assets from line 10 page 1.—Net loss from the sale, exchange, or involuntary conversion of business property held for 6 months or less if such property is neither stock in trade nor other property of a kind which would properly be includible in inventory at the close of the taxable year, nor property held primarily for sale to customers in the ordinary course of the trade or business must be entered on line 3. Net gains should be entered on line 9 as an exclusion.

In determining the amount of net earnings from self-employment, there should be excluded income from the following sources and deductions attributable thereto:

Nonqualifying dividends from line 5, page 1;

Interest.—Interest on bonds, debentures, notes, certificates, or other evidences of indebtedness, issued with interest coupons or in registered form by a corporation or by a government or political subdivision thereof, unless received in the course of a trade or business as a dealer in stocks or securities.

Real estate rentals.—Rentals from real estate, except rentals received in the course of a trade or business as a real-estate dealer. Receipts for the use or occupancy of rooms or other space where services are also rendered to the occupant, such as rooms in hotels, boardinghouses, apartment houses furnishing hotel services, tourist camps, tourist homes, or space in parking lots, warehouses, or storage garages do not constitute rentals from real estate and therefore are included in determining net earnings from self-employment.

Partnership with income from farming.—A partner may use the optional method of computing net earnings from self-employment from farming on his individual income tax return. See pages 1 and 2 of Schedule F-1 (Form 1040) for instructions and the computation of net earnings from self-employment from farming. In figuring the gross profits from farming to be included on line 3, page 1 of Schedule F-1 (Form 1040) enter your share of the gross profits shown on either line 3 of page 1 or line 5 of page 2 of the Schedule F (Form 1040) filed with the partnership return.

U.S. GOVERNMENT PRINTING OFFICE 659—16—79288-1

FORM **1120-S**
U.S. Treasury Department
Internal Revenue Service

U.S. Small Business Corporation Income Tax Return

For the year January 1–December 31, 1966, or other taxable year beginning ....., 1966, ending ....., 19.....
(PLEASE TYPE OR PRINT)

1966

A Date of election as small business corporation	Name	C Employer Identification No.
	Number and street	D County in which located
B Business Code No. (see page 4 of instructions)	City, town, State, and ZIP code	E Enter total assets from line 14, Schedule L $

IMPORTANT—All applicable lines and schedules must be filled in. If the lines on the schedules are not sufficient, see instruction M.

GROSS INCOME

1 Gross receipts or gross sales ..... Less: Returns and allowances .....
2 Less: Cost of goods sold (Schedule A) and/or operations (attach schedule)
3 Gross profit
4 (a) Domestic dividends
(b) Foreign dividends
5 Interest on obligations of the United States and U.S. instrumentalities
6 Other interest
7 Rents
8 Royalties
9 Gains and losses (separate Schedule D, Form 1120–S)—
(a) Net short-term capital gain reduced by any net long-term capital loss
(b) Net long-term capital gain reduced by any net short-term capital loss (if more than $25,000, see instructions)
(c) Net gain (loss) from sale or exchange of property other than capital assets
10 Other income (attach schedule)
11 Total income, lines 3 through 10

DEDUCTIONS

12 Compensation of officers (Schedule E)
13 Salaries and wages (not deducted elsewhere)
14 Repairs (do not include cost of improvements or capital expenditures)
15 Bad debts (Schedule F if reserve method is used)
16 Rents
17 Taxes (attach schedule)
18 Interest
19 Contributions (attach schedule)
20 Losses by fire, storm, shipwreck, other casualty, or theft (attach schedule)
21 Amortization (attach schedule)
22 Depreciation (Schedule G)
23 Depletion (attach schedule)
24 Advertising
25 (a) Pension, profit-sharing, stock bonus, annuity plans (see instructions)
(b) Other employee benefit plans (see instructions)
26 Other deductions (attach schedule)
27 Total deductions on lines 12 through 26
28 Taxable income, line 11 less line 27

TAX

29 Income tax on capital gains (Schedule J)
30 Credits: (a) Tax paid with Form 7004 application for extension (attach copy)
(b) Credit for U.S. tax on nonhighway gas. and lub. oil (attach Form 4136)
31 If tax (line 29) is larger than credits (line 30), the balance is TAX DUE. Enter balance here →
32 If tax (line 29) is less than credits (line 30) . . . . Enter the OVERPAYMENT here →

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct, and complete. If prepared by a person other than taxpayer, his declaration is based on all information of which he has any knowledge.

CORPORATE SEAL

Date ..... Signature of officer ..... Title .....

Date ..... Individual or firm signature of preparer ..... Address .....

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Schedule A—COST OF GOODS SOLD (Where inventories are an income-determining factor) (See instruction 2)

Method of inventory valuation (specify)—

1 Inventory at beginning of year		5 Total of lines 1 through 4	
2 Merchandise bought for manufacture or sale		6 Less inventory at end of year	
3 Salaries and wages		7 Cost of goods sold (enter here and on line 2, page 1)	
4 Other costs (attach schedule)			

Schedule E—COMPENSATION OF OFFICERS (See page 3 of instructions)

1. Name, address, and social security number of officer	2. Title	3. Time devoted to business	4. Percentage of corporation stock owned	5. Amount of compensation	6. Expense account allowances
Total compensation of officers (enter here and on line 12, page 1)					

Schedule F—BAD DEBTS—RESERVE METHOD (See instruction 15)

1. Year	2. Trade notes and accounts receivable outstanding at end of year	3. Sales on account	Amount added to reserve: 4 Current year's provision	Amount added to reserve: 5. Recoveries	6. Amount charged against reserve	7. Reserve for bad debts at end of year
1961						
1962						
1963						
1964						
1965						
1966						

Schedule G—DEPRECIATION (See instruction 22)

Taxpayers using Revenue Procedure 62–21: Make no entry in column 2, enter the cost or other basis of assets held at end of year in column 3, and enter the accumulated depreciation at end of year in column 4.

1. Group and guideline class or description of property	2. Date acquired	3. Cost or other basis	4. Depreciation allowed or allowable in prior years	5. Method of computing depreciation	6. Life or rate	7. Depreciation for this year
1 Total additional first-year depreciation (do not include in items below) →						
Buildings						
Furniture and fixtures						
Transportation equipment						
Machinery and other equipment						
Other (specify)						
2 Totals						

3 Less amount of depreciation claimed in Schedule A and elsewhere on return

4 Balance—Enter here and on line 22, page 1

Schedule H—SUMMARY OF DEPRECIATION

	Straight line	Declining balance	Sum of the years-digits	Units of production	Additional first-year (section 179)	Other (specify)	Total
1 Under Rev. Proc. 62–21							
2 Other							

Schedule J—TAX COMPUTATION (See instructions)

1 Taxable income (line 28, page 1)		
2 (a) Enter 48 percent of line 1	6,500.00	
(b) Subtract $6,500 and enter difference		
3 Net long-term capital gain reduced by net short-term capital loss (line 9(b), page 1)		25,000.00
4 Subtract $25,000. (Statutory minimum.)		
5 Balance (line 3 less line 4)		
6 Enter 25 percent of line 5		
7 Income tax (line 2 or line 6, whichever is lesser). Enter here and on line 29, page 1		

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Schedule K—SHAREHOLDER'S SHARE OF INCOME (See page 3 of instructions)

Computation of Corporation's Undistributed Taxable Income

1 Taxable income (line 28, page 1) . . . . . .

2 Less: (a) Money distributed as dividends out of earnings and profits of the taxable year . . . .

(b) Tax imposed on certain capital gains (line 7, Schedule J) . . . . . .

3 Corporation's undistributed taxable income . . . . . .

Schedule of Distribution and Income

1. Name and address of each shareholder (If return of shareholder is filed in another Internal Revenue District, specify district)	Social security number	2. Stock ownership: Number of shares	Period held: From	Period held: To
(a)				
(b)				
(c)				
(d)				
(e)				
(f)				
(g)				
(h)				
(i)				
(j)				
Totals				

Continuation of Schedule of Distribution and Income

	3. Percentage of time devoted to business	4. Compensation	5. Dividends: Dates	5. Dividends: Amounts	6. Share of undistributed taxable income or net operating loss	7. Share of net long-term capital gain after tax (See instructions)	8. Dividends entitled to exclusion	9. Amount taxable as ordinary income	10. Nondividend distributions: Date	10. Nondividend distributions: Amount
(a)										
(b)										
(c)										
(d)										
(e)										
(f)										
(g)										
(h)										
(i)										
(j)										
Totals										

F Date incorporated .....

G Did the corporation at the end of the taxable year own directly or indirectly 50 percent or more of the voting stock of a domestic corporation? Yes ☐ No ☐. (For rules of attribution, see section 267(c).)

If the answer is "Yes," attach a schedule showing:
(a) name, address, and employer identification number; and
(b) percentage owned.

H Did the corporation derive more than 80% of its gross receipts from sources outside the United States? . . . . . Yes ☐ No ☐

Did the corporation derive more than 20% of its gross receipts from royalties, rents, dividends, interest, annuities, and sales or exchanges of stock or securities (gross receipts from sales or exchanges being taken into account for purposes of this question only to the extent of gains therefrom)? . . . . Yes ☐ No ☐

I Did the corporation during the taxable year have any contracts or subcontracts subject to the Renegotiation Act of 1951?

Yes ☐ No ☐

If "Yes," enter the aggregate gross dollar amount billed during the year . . . . . $.....

J Amount of taxable income (or loss) for: 1963 $.....; 1964 $.....; 1965 $.....

K Refer to page 4 of instructions and state the:

Principal business activity .....

Principal product or service .....

L Were you a member of a controlled group subject to the provisions of sections 1561 or 1562? . . . . . Yes ☐ No ☐

M Did you claim a deduction for expenses connected with: (If answer to any question is "Yes," check applicable boxes within that question.)

(1) A hunting lodge ☐, working ranch or farm ☐, fishing camp ☐, resort property ☐, pleasure boat or yacht ☐, or other similar facility ☐? (Other than where the operation of the facility was the principal business.) Yes ☐ No ☐

(2) The leasing, renting, or ownership of a hotel room or suite ☐, apartment ☐, or other dwelling ☐, which was used by customers or employees or members of their families? (Other than use by employees while in business travel status.) Yes ☐ No ☐

(3) The attendance of your employees' families at conventions or business meetings? Yes ☐ No ☐

(4) Vacations for employees or members of their families? (Other than amount reported on Form W–2.) Yes ☐ No ☐

N Were you liable for filing Forms 1096 and 1099 or 1087 for the calendar year 1966? . . . . . Yes ☐ No ☐

If "Yes," where were they filed? .....

O Was there any substantial change in the manner of determining quantities, costs, or valuations between opening and closing inventory? . . . . . Yes ☐ No ☐

If "Yes," attach explanation.

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Schedule L—BALANCE SHEETS (See instructions)

ASSETS	Beginning of taxable year (A) Amount	Beginning of taxable year (B) Total	End of taxable year (C) Amount	End of taxable year (D) Total
1 Cash				
2 Trade notes and accounts receivable				
(a) Less allowance for bad debts				
3 Inventories				
4 Investments in Government obligations:				
(a) United States and instrumentalities				
(b) State, subdivisions thereof, etc.				
5 Mortgage and real estate loans				
6 Other investments (attach schedule)				
7 Loans to shareholders				
8 Other current assets (attach schedule)				
9 Buildings and other fixed depreciable assets				
(a) Less accumulated depreciation				
10 Depletable assets				
(a) Less accumulated depletion				
11 Land (net of any amortization)				
12 Intangible assets (amortizable only)				
(a) Less accumulated amortization				
13 Other assets (attach schedule)				
14 Total assets				
LIABILITIES AND CAPITAL				
15 Accounts payable				
16 Mtges., notes, bonds payable in less than 1 yr.				
17 Other current liabilities (attach schedule)				
18 Loans from shareholders				
19 Mtges., notes, bonds payable in 1 yr. or more				
20 Other liabilities (attach schedule)				
21 Capital stock				
22 Paid-in or capital surplus				
23 Retained earnings—Appropriated (attach schedule)				
24 Retained earnings—Unappropriated				
25 Shareholders' undistributed taxable income				
26 Less cost of treasury stock		( )		( )
27 Total liabilities and capital				

Schedule M—RECONCILIATION OF TAXABLE INCOME

1 Net income per books		10 Income recorded on books this year not included in this return (itemize)	
2 Contributions in excess of 5% limitation		(a) Nontaxable interest $	
3 Insurance premiums paid on the life of any officer or employee where the corporation is directly or indirectly a beneficiary			
4 Unallowable interest expense			
5 Excess of capital losses over capital gains			
6 Federal income tax			
7 Taxable income not recorded on books this year (itemize)			
		11 Deductions in this tax return not charged against book income this year (itemize)	
		(a) Depreciation $	
		(b) Depletion $	
8 Other expenses recorded on books this year not deducted in this return (itemize)			
(a) Depreciation $			
(b) Depletion $			
9 Total of lines 1 through 8		12 Total of lines 10 and 11	
		13 Taxable income (line 9 less line 12)	

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Instructions for the 1966 Form 1120–S U.S. Small Business Corporation Income Tax Return

(References are to the Internal Revenue Code)

A. Corporations required to file Form 1120–S.—Every small business corporation (as defined in section 1371 (a)) which has filed a proper and timely election under section 1372 (a) not to be subject to the income tax imposed by chapter 1 (other than by section 1378) must file Form 1120–S. See Form 2553.

B. Consents of shareholders.—Consents of all shareholders are required to be attached to the election form notifying the District Director of the election. However, where the election was made before the first day of the taxable year, the consents of persons who became shareholders after the date of election and on or before such first day must be filed with the District Director with whom the election was filed as soon as practicable after such first day and in no event later than the last day prescribed for making the election. Copies of such latter consents must be attached to the Form 1120–S at the time the return is filed.

New shareholders (any person who was not a shareholder on the first day of the first taxable year for which the election is effective, or on the day on which the election is made, whichever is later) must consent to the election and such statement of consent must be filed with the District Director with whom the election was filed within a period of 30 days after they become shareholders or the election is automatically terminated. Copies of such consents must also be attached to the return.

C. Termination.—The election by the corporation is automatically terminated: (1) by the failure of a new shareholder to consent to such election as explained in B above; (2) where it ceases to be a small business corporation as defined in section 1371 (a); (3) where it derives more than 80 percent of its gross receipts from sources outside the U.S.; or (4) where it has gross receipts more than 20 percent of which is passive investment income, except during the first 2 taxable years of active conduct of any trade or business if passive investment income is less than $3,000 (section 1372 (e) (5)). Such termination is effective for the taxable year in which any one of the foregoing occurs and for all succeeding taxable years of the corporation.

The election may be revoked for any taxable year after the first taxable year for which the election is effective. An election to revoke may be made only if all persons who are shareholders on the day on which the revocation is made consent to the revocation. The revocation is effective (1) for the taxable year in which made, if made before the close of the first month of the taxable year, or (2) for the taxable year following the taxable year in which made, if made after the close of the first month; and for all succeeding taxable years. The revocation is to be made in the manner prescribed by regulations.

Where the small business corporation has elected under section 1372 (a) and the election has been terminated or revoked, the corporation is not eligible to again elect under 1372 (a) for 5 years unless the Secretary or his delegate consents to such an election.

D. Period to be covered by return.—The return shall be filed for the calendar year 1966 or other taxable year beginning in 1966. If return is filed for other than a calendar year, fill in the taxable year space at top of return. If the corporation liquidates or otherwise ceases to exist and this is the last return the taxpayer is required to file, write "FINAL RETURN" at the top of the form.

E. Filing of return and payment of tax.—The return must be filed on or before the 15th day of the third month following the close of the taxable year with the District Director of Internal Revenue for the district in which the corporation's principal place of business or principal office or agency is located. (Section 6072.)

Request for automatic extension of 3 months for filing of return must be made on Form 7004. (Section 6081 (b).)

The balance of tax due must be paid in full when the return is filed or in two installments, 50 percent on or before the 15th day of the third month and 50 percent on or before the 15th day of the sixth month following the close of the taxable year.

The tax may be paid in cash or by check or money order drawn to the order of "Internal Revenue Service." Please enter your employer identification number on all remittances. Cash payment should be made only in person at the District Director's office.

F. Signature and verification.—The return must be signed either by the president, vice president, treasurer, assistant treasurer, chief accounting officer, or by any other corporate officer (such as tax officer) who is authorized to sign. A receiver, trustee, or assignee must sign any return which he is required to file on behalf of a corporation.

G. Penalties.—Severe penalties are provided by law for willful failure to make and file a return on time and for willful attempt to evade or defeat payment of tax.

H. Accounting methods.—Taxable income shall be computed in accordance with the method of accounting regularly used by the taxpayer in maintaining its books and records. In all cases the method adopted should clearly reflect taxable income. (See section 446.) Except in those cases where the law specifically permits it, a taxpayer may not change the method of accounting upon the basis of which it has reported its income in prior years (for its income as a whole or with respect to any separate trade or business) without first securing consent on Form 3115, Application for Change in Accounting Method.

Rounding off to whole-dollar amounts.—The money items on your return and accompanying schedules required by such return may be shown as whole-dollar amounts. This means that you eliminate any amount less than 50 cents, and increase any amount from 50 cents through 99 cents to the next highest dollar.

I. Certain information returns which may be required.—

Forms 1096 and 1099.—Information returns to be filed concerning certain dividends, earnings, interest, rents, royalties, annuities, pensions, foreign items; and prizes, awards, and commissions to nonemployees.

The term "dividend" does not include any amount which is treated under section 1373 (relating to undistributed taxable income of electing small business corporations) as an amount distributed as a dividend.

Forms 966 and 1099L.—Information returns regarding dissolution or liquidation, and distributions in liquidation.

J. Stock ownership in foreign corporations.—A corporation owning any stock of a foreign corporation must attach a statement showing the name and address of each company and the total number of shares of each class of outstanding stock owned during the taxable year. If the corporation owned 5 percent or more in value of the outstanding stock of a foreign personal holding company, attach a statement setting forth in complete detail the information required by section 551 (d).

K. Balance sheets.—The balance sheets, Schedule L, should agree with the books of account or any differences should be reconciled. All corporations reporting to the Interstate Commerce Commission or to any national, State, municipal, or other public officer, may submit, in lieu of Schedule L, copies of their balance sheets prescribed by such authorities as of the beginning and end of the taxable year.

Certificates of deposit should be included as cash on line 1 of the balance sheet.

Line 11, Schedule L, should show land less any accumulated amortization of the land as an emergency facility under the authority of section 168.

L. Net operating loss and other deductions.—The deduction for net operating losses provided by section 172 and the Special Deductions provided in Part VIII (except section 248) of subchapter B, shall not be allowed to an electing small business corporation. (Section 1373 (d).)

M. Attachments.—Attachments may be used in the preparation of your return if the lines on the form schedules are not sufficient for your needs. The attachment must contain all required information, follow the format of the official schedules, and must be attached to the return in the same sequence as the schedules appear on the official form. If an attachment is used in place of a schedule having a summary line on page 1 of the form, the total need not be entered on the schedule, but must be entered on page 1.

SPECIFIC INSTRUCTIONS (*Numbered to correspond with line numbers on page 1 of return*)

1. Gross receipts.—Enter gross receipts or sales from all business operations except those required to be reported on lines 4 through 9.

2. Cost of goods sold.—If the production, manufacture, purchase, or sale of merchandise is an income-determining factor in the trade or business, inventories of merchandise on hand should be taken at the beginning and end of the taxable year, and may be valued at cost, lower of cost or market, or by any other permissible method. An inventory method once properly adopted is controlling until permission to change is obtained from the Commissioner. Application for permission to change an inventory method must be made on Form 3115 within 90 days after the beginning of the taxable year in which it is desired to effect a change. In case the inventories reported do not agree with the balance sheet, attach a statement explaining the difference.

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A corporation electing to use the last-in, first-out method of valuing inventory provided for in section 472 must file Form 970 with the return for the first year of the election. Thereafter, attach separate schedule showing (1) a summary of all inventories, and (2) with respect to any inventories computed under section 472, the computation of the quantities and cost by acquisition levels.

5. Interest on U.S. obligations.—Enter interest on obligations of the United States and U.S. instrumentalities.

Noninterest-bearing obligations issued at a discount.—Taxpayers on the cash basis may elect, as to all noninterest-bearing obligations issued at a discount and redeemable for fixed amounts increasing at stated intervals (for example, United States Savings Bonds), to include the increase in redemption price applicable to the current year. For the year of election the total increase in redemption price of such obligations occurring between the date of acquisition and the end of the year must be included. Attach statement listing obligations owned and computation of the increase. (Section 454.)

6. Other interest.—Enter interest on loans, notes, mortgages, bonds, bank deposits, corporate bonds, etc. See section 171 for amortizable bond premiums.

7. Rents.—Enter the gross amount received for the rent of property. Any expenses, including repairs, interest, taxes, and depreciation should be included in the proper lines for deductions.

8. Royalties.—Enter the gross amount received as royalties. If a deduction is claimed for depletion, it must be reported on line 23.

9. Gains and losses from sales or exchanges of capital assets and other property.—See separate Schedule D and Instructions.

If line 9 (b) exceeds $25,000, see the requirements under instructions for Schedule J—Tax Computation.

10. Other income.—Enter total amount of other income not reported elsewhere in the return and attach schedule showing details if spaces provided are not sufficient.

14. Repairs.—Enter the cost of incidental repairs, including labor, supplies, and other items, which do not add to the value or appreciably prolong the life of the property.

15. Bad debts.—Bad debts may be treated in either of two ways—(1) as a deduction for debts which become worthless in whole or in part, or (2) as a deduction for a reasonable addition to a reserve for bad debts. (Section 166.)

16. Rents.—Enter rent paid or accrued for business property in which the corporation has no equity.

17. Taxes.—Enter taxes paid or accrued during the taxable year and attach a schedule showing the type and amount of tax.

18. Interest.—Enter interest paid or accrued on business indebtedness. Do not include interest on indebtedness incurred or continued to purchase or carry obligations, the interest on which is wholly exempt from income tax. (Section 265.)

See section 267 for limitation on deductions for unpaid expenses and interest in the case of transactions between related taxpayers.

19. Contributions.—Enter contributions or gifts actually paid within the taxable year to or for the use of organizations and governmental bodies as set forth in section 170 (c). The amount claimed shall not exceed 5 percent of taxable income computed without regard to this deduction.

Contributions by an accrual basis taxpayer paid on or before the 15th day of the 3d month following the close of the taxable year shall be considered as paid during the taxable year if a copy of the authorization by the board of directors is attached to the return.

Contributions in excess of the amount deductible may be carried over and deducted in the five succeeding taxable years.

Attach a schedule showing the name of each organization and the amount and the date paid. If a contribution is made in property other than money, state the kind of property contributed and the method used in determining its fair market value. If a contribution carryover is included, show the amount and how the carryover was determined.

Special rule for contribution of depreciable property.—The amount to be taken into account for such purposes shall not exceed the fair market value of the property less the amount which would constitute ordinary income under section 1245 (a) or 1250 (a).

20. Losses by fire, storm, shipwreck, other casualty, or theft.—Enter losses sustained during the year, arising from fire, storm, shipwreck, or other casualty. For determination of the amount deductible, see section 165 (b) and the regulations thereunder. Theft losses are deductible only in the year in which discovered.

21. Amortization.—If a deduction is claimed for amortization, attach a detailed statement. The law makes special provisions for amortization of the following kinds of assets and expenditures:

(a) Research and experimental expenditures—Section 174; (b) Exploration expenditures—Section 615; (c) Development expenditures—Section 616; (d) Organizational expenses—Section 248; and (e) Trademark and trade name expenditures—Section 177.

22. Depreciation.—If a deduction is claimed for depreciation of property, leasehold improvements, patents, or copyrights, fill in Schedule G.

If a taxpayer elects to claim the additional first-year allowance under section 179, the basis of the property must be reduced by the amount of the deduction.

Salvage value must be taken into account in determining the depreciation deduction (except under declining balance method) either by a reduction of the amount subject to depreciation, or by a reduction in the rate of depreciation. Generally, an asset (or an account) shall not be depreciated below a reasonable salvage value. In computing the basis on which depreciation may be taken for personal property (other than livestock) acquired after October 16, 1962, with a useful life of 3 years or more, salvage value need not be taken into account if it does not exceed 10 percent of the cost or other basis of the property. If salvage value exceeds 10 percent, only the excess need be taken into account.

Alternative depreciation guidelines and rules.—Revenue Procedure 62–21, supplemented by Revenue Procedure 65–13, sets forth alternative standards and procedures for determining depreciation. Taxpayers who wish to use these provisions must use them for all assets in a particular guideline class.

Special rules for new assets.—The cost or other basis of a new asset may be depreciated under any of the following methods provided that (1) the asset is tangible, (2) it has an estimated useful life of 3 years or more to the taxpayer, and (3) the original use of the asset commenced with the taxpayer. However, see paragraph (4) below with respect to certain real property.

(1) *Declining balance method.*—The rate may not be in excess of twice the applicable straight-line rate.

(2) *Sum of the years-digits method.*

(3) *Other methods.*—Any other consistent method may be used which does not result in accumulated allowances at the end of any year greater than the total of the accumulated allowances which would have resulted from the use of the declining balance method. This limitation applies only during the first two-thirds of the useful life of the property.

(4) *Real property.*—The methods described in paragraphs (1), (2), and (3) do not apply in the case of real property (other than real property which would be eligible for the investment credit if it were not suspension period property) if (a) the physical construction, reconstruction, or erection of such property by any person begins during the suspension period, or (b) an order for such construction, reconstruction, or erection is placed by any person during the suspension period. The suspension period is the period beginning on October 10, 1966, and ending on December 31, 1967. Such methods may, however, be used for (1) any item of real property selected by the taxpayer if the cost of such item, when added to the aggregate cost of all other items of real property selected by the taxpayer for the entire suspension period does not exceed $50,000, and (2) to some extent, property which was built pursuant to binding contracts and economic commitments in existence on and after October 9, 1966.

Real property affected by the suspension period may be depreciated under the same methods available for used property which may include the 150 percent declining balance method.

Additional first-year depreciation allowance.—Corporations may elect to write off 20 percent of the cost (before adjustment for salvage value) of tangible personal property, but only to the extent of an aggregate cost of $10,000, for the first taxable year for which a deduction is allowable under section 167. See section 179 and the regulations thereunder. Total additional first-year depreciation must be shown on line 1 of the depreciation schedule.

23. Depletion.—If a deduction is claimed for depletion, Form M (mines and other natural deposits), Form O (oil and gas), or Form T (timber), should be submitted with your return.

25 (a).—File Form 2950 to substantiate the deduction claimed for amounts contributed to pension, profit-sharing, stock bonus, and annuity plans under section 404. Form 2950 must be filed for years other than the first year a deduction is claimed and may be used for the first year instead of submitting the information required by Section 1.404 (a)–2 (a), Income Tax Regulations.

25 (b). *Other employee benefit plans.*—Enter deductions for contributions to employee benefit plans (other than those claimed on line 25 (a)), such as insurance, health, or welfare plans. Submit with the return a schedule for each plan showing: (1) the nature of benefits, i. e., group-term life insurance, group permanent life insurance, noninsured death benefit, hospitalization, surgical, medical, sickness, accident, major medical expense, unemployment benefit, or other welfare benefits; (2) method of financing, i. e., insured, industry or areawide fund, self-insured fund, or direct benefit payments; (3) the amount of deduction; (4) the amount of employee contributions; (5) the number of employees covered; and (6) if a self-insured plan, the amount of benefits paid during the taxable year. Also show the number of employees employed by the corporation.

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26. Other deductions.—Enter any other authorized deductions for which no space is provided on the return and attach a schedule.

No deduction is allowable for any amount allocable to a class of exempt income other than exempt interest income. A taxpayer receiving any such exempt income or holding any property or engaging in any activity the income from which is exempt shall submit with its return as a part thereof an itemized statement showing (1) the amount of each class of exempt income, and (2) the amount of expense items allocated to each such class (the amount allocated by apportionment being shown separately).

30. Credits.—Section 39 provides a credit for Federal excise tax on: (1) gasoline used (a) on a farm for farming purposes, (b) other than as fuel in a highway vehicle, and (c) in vehicles while engaged in furnishing certain public passenger land transportation service; and (2) lubricating oil used other than in a highway motor vehicle.

Enter the credit for U.S. tax on such gasoline and lubricating oil on line 30 (b) and attach Form 4136. To obtain this credit your return must be timely filed (including any extensions). If there is no tax due on line 29, the entire credit will be refunded to the corporation.

SCHEDULE J—TAX COMPUTATION

For taxable years beginning after April 14, 1966, section 1378 imposes a tax on certain capital gains of an electing small business corporation. This tax does not apply to sales or exchanges occurring before February 24, 1966. By answering the following questions, you can determine if you are liable for the tax. If net long-term capital gain reduced by any net short-term capital loss, line 9 (b), page 1, exceeds $25,000 and you are not liable for the tax, attach an explanation as to the reason this tax does not apply. (This page may be used for purposes of the attached explanation.)

If the answers to the following questions A, B, and C or questions A, B, and D are "Yes," the tax on certain capital gains imposed by section 1378 is applicable and you must complete Schedule J—Tax Computation on page 2. If answers to questions are other than previously stated, you are not liable for the tax.

A. Does taxable income, line 28, page 1, exceed $25,000? Yes ☐ No ☐

B. Does net long-term capital gain reduced by any net short-term capital loss, line 9 (b), page 1, exceed $25,000, and exceed 50 percent of taxable income, line 28, page 1? Yes ☐ No ☐

C. Have you been other than an 1120–S corporation at any time during the three immediately preceding taxable years or since existence if less than 4 years? Yes ☐ No ☐

D. If answer to Question C is "No," does any long-term capital gain (line 9, Schedule D) represent gain from: Yes ☐ No ☐

1. Property acquired during the taxable year or within 36 months preceding the taxable year;
2. Property acquired, directly or indirectly, from a corporation which was not an 1120–S corporation during the taxable year or within 36 months preceding the taxable year up to the time of the acquisition; and
3. Property having a substituted basis to you?

If the answer to Question D is "Yes," and the tax is applicable, compute 25 percent of the excess of the net long-term capital gain over the net short-term capital loss attributable to property described in Question D. If this amount is less than the tax on line 2 or line 6, Schedule J, attach this computation to the return and enter this amount on line 7 and note to the left of the amount, "Sub. Basis." (Section 1378 (c) (3).)

If a corporation is a component member of a controlled group of corporations, see sections 1561–1562 and the regulations thereunder to determine the surtax exemption and tax computation.

SCHEDULE K—SHAREHOLDER'S SHARE OF INCOME

The Schedule of Distribution and Income should show complete information with respect to all the persons who were shareholders of the corporation during any portion of the taxable year. Under the tax treatment provided by Subchapter S, shareholders generally are taxable upon their distributive shares of the current taxable income of the corporation, whether or not actually distributed. Since each shareholder is required to include his share in his individual return, he should be furnished the information applicable to him.

Column 2.—If the number of shares owned by a shareholder changed during the year, show separately the number of shares held for each period.

Column 6.—A shareholder's portion of the undistributed taxable income is the amount which he would have received as a *dividend* if such income had been distributed pro rata to the shareholders on the last day of the corporation's taxable year. A dividend distribution of property other than money may cause line 3 to exceed the total of column 6.

In the case of a net operating loss for the taxable year, enter in this column for each shareholder who was a shareholder at any time during the corporation's taxable year his pro rata share of the loss. For treatment of, determination of, and limitation on a shareholder's pro rata share of such loss, see section 1374 and the regulations thereunder.

Column 7.—Enter for each shareholder his net pro rata share of the corporation's excess of net long-term capital gain over net short-term capital loss (line 9b, page 1) reduced by any capital gains tax (line 29, page 1). Each shareholder is entitled to treat as long-term capital gain a portion of the sum of the dividends he received plus his share of the constructive dividends derived from the undistributed taxable income. A shareholder's portion is determined by applying to such excess the same ratio that the amount of his dividends (actual or constructive), which are out of earnings and profits of the current year, bears to the total dividends (actual or constructive) includible by all shareholders from the same source. In making the allocation, the excess of net long-term capital gain over short-term capital loss cannot exceed taxable income (line 28, page 1). The amount entered here should be reported on Schedule D of his individual income tax return as a long-term capital gain from an "electing small business corporation."

Column 8.—Of the amounts includible in the gross income of a shareholder as dividends from an electing small business corporation, only those which are not considered to be out of the earnings and profits of the taxable year are entitled to the dividends-received exclusion. For purposes of this rule the earnings and profits of the taxable year are deemed not to exceed the taxable income for the year. The dividends entitled to the exclusion would include, for example, dividends paid out of accumulated earnings and profits and from interest on tax-exempt securities. The amounts shown in this column should be entered by the shareholders in Part II, page 2, of their individual income tax returns, Forms 1040.

Column 9.—Enter for each shareholder the sum of the dividends actually distributed (column 5) and the constructive dividends derived from undistributed taxable income (column 6), less the sum of the amount treated as long-term capital gain (column 7) and the amount of dividends entitled to the dividends-received exclusion (column 8). The amounts shown in this column should be entered by the shareholders as ordinary income on line 2, Part III, Schedule B, of their individual income tax returns, Forms 1040.

Column 10.—Enter for each shareholder the date and the amount of each distribution of money and property not out of earnings and profits. For taxable years after the first taxable year to which the election applies, include any distribution of accumulated undistributed taxable income. See section 1375 (d).

For election to treat certain distributions of money, from the proceeds of sales of capital assets or section 1231 property, after the close of the taxable year as a distribution made on the last day of such year, see section 1375 (e). However, this election is not applicable to distributions made after the close of any taxable year beginning after April 14, 1966.

After April 14, 1966, distributions of money made within 2 months and 15 days after the close of the taxable year shall be treated as nondividend distributions of such year's undistributed taxable income to the extent they do not exceed the shareholder's share of undistributed taxable income for such year (section 1375 (f)). A corporation may elect, in accordance with the regulations, to have this provision apply to distributions made on or before this date if they were made within 3 months and 15 days after the close of a taxable year.

Investment credit.—Shareholders are allowed a tax credit on their individual returns for investment in certain depreciable property by a small business corporation. The corporation shall attach to its return a statement showing the useful life of each piece of property and the apportionment to each shareholder of the basis of new property and the cost of used property. For additional information see instructions for Form 3468.

EXPENSE ACCOUNT ALLOWANCES—Schedule E, Column 6

Expense account allowance means: (1) amounts, other than compensation, received as advances or reimbursements, and (2) amounts paid by or for the corporation, for expenses incurred by or on behalf of an officer including all amounts charged through any type of credit card.

Column 6 of Schedule E is to be completed for your 25 highest paid officers. To determine the highest paid, all allowances (including expense account) must be added to each officer's compensation. It need not be completed for any officer where the combined amount is less than $10,000. An officer is one who is elected or appointed to office, or designated as such in the charter or bylaws such as regular officer, chairman of the board, etc.

c43—16—79396-1

FORM **1120**
U.S. Treasury Department
Internal Revenue Service

U.S. Corporation Income Tax Return

For the year January 1–December 31, 1966, or other taxable year beginning ....., 1966, ending ....., 19.....
(PLEASE TYPE OR PRINT)

1966

Check if a—
A Sole proprietorship ☐ or partnership ☐ electing under sec. 1361 to be taxed as a corporation.
B Consolidated return. ☐
C Personal Holding Co. ☐
D Business Code No. (see instr.)

Name
Number and street
City or town, State, and ZIP code

E Employer Identification No.
F County in which located.
G Enter total assets from line 14 Sch. L (see instruction R). $

IMPORTANT—All applicable lines and schedules must be filled in. If the lines on the schedules are not sufficient, see instruction Q.

GROSS INCOME

1	Gross receipts or gross sales ..... Less: Returns and allowances	
2	Less: Cost of goods sold (Schedule A) and/or operations (attach schedule)	
3	Gross profit	
4	Dividends (Schedule C)	
5	Interest on obligations of the United States and U.S. instrumentalities	
6	Other interest	
7	Rents	
8	Royalties	
9	Net gains (losses)—(separate Schedule D)	
10	Other income (attach schedule)	
11	TOTAL income—Add lines 3 through 10	

DEDUCTIONS

12	Compensation of officers (Schedule E)	
13	Salaries and wages (not deducted elsewhere)	
14	Repairs (do not include cost of improvements or capital expenditures)	
15	Bad debts (Schedule F if reserve method is used)	
16	Rents	
17	Taxes (attach schedule)	
18	Interest	
19	Contributions (attach schedule—see instructions for limitation)	
20	Losses by fire, storm, shipwreck, other casualty, or theft (attach schedule)	
21	Amortization (attach schedule)	
22	Depreciation (Schedule G)	
23	Depletion (attach schedule)	
24	Advertising	
25	(a) Pension, profit-sharing, stock bonus, annuity plans (see instructions)	
	(b) Other employee benefit plans (see instructions)	
26	Other deductions (attach schedule)	
27	TOTAL deductions in lines 12 through 26	
28	Taxable income before net operating loss deduction and special deductions (line 11 less line 27)	
29	Less: (a) Net operating loss deduction (see instructions—attach schedule)	
	(b) Special deductions (Schedule I)	
30	Taxable income (line 28 less line 29)	

TAX

31	TOTAL income tax (Schedule J)	
32	Credits: (a) Tax paid with Form 7004 application for extension (attach copy)	
	(b) Payments and credits on 1966 declaration of estimated tax	
	(c) Credit from regulated investment companies (attach Form 2439)	
	(d) Credit for U.S. tax on nonhighway gas. and lub. oil (attach Form 4136)	
33	If tax (line 31) is larger than credits (line 32), the balance is TAX DUE. Enter balance here →	
34	If tax (line 31) is less than credits (line 32) ..... Enter the OVERPAYMENT here →	
35	Enter amount of line 34 you want: Credited on 1967 estimated tax ..... Refunded	

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct, and complete. If prepared by a person other than taxpayer, his declaration is based on all information of which he has any knowledge.

CORPORATE SEAL

Date ..... Signature of officer ..... Title .....

Date ..... Individual or firm signature of preparer ..... Address .....

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Form 1120 (1966) Page 2

Schedule A—COST OF GOODS SOLD (See instruction 2)

1 Inventory at beginning of year	
2 Merchandise bought for manufacture or sale	
3 Salaries and wages	
4 Other costs (attach schedule)	
5 Total	
6 Less inventory at end of year	
7 Cost of goods sold—Enter on line 2, page 1	

Method of inventory valuation

Schedule C—DIVIDENDS (See instruction 4)

1 Domestic corporations subject to 85% deduction	
2 Certain preferred stock of public utilities	
3 Foreign corporations subject to 85% deduction	
4 Other dividends from foreign corporations	
5 Income from controlled foreign corporations (attach Form 3646)	
6 Foreign dividend gross-up (section 78)	
7 Qualifying dividends from affiliated groups (section 243(b))	
8 Other	
9 Total—Enter on line 4, page 1	

Schedule E—COMPENSATION OF OFFICERS (See page 5 of instructions)

1. Name, address, and social security number of officer	2. Title	3. Time devoted to business	Percent of corporation stock owned		6. Amount of compensation	7. Expense account allowances
			4. Common	5. Preferred		
Total compensation of officers—Enter here and on line 12, page 1						

Schedule F—BAD DEBTS—RESERVE METHOD (See instruction 15)

1. Year	2. Trade notes and accounts receivable outstanding at end of year	3. Sales on account	Amount added to reserve		6. Amount charged against reserve	7. Reserve for bad debts at end of year
			4. Current year's provision	5. Recoveries		
1961						
1962						
1963						
1964						
1965						
1966						

Schedule G—DEPRECIATION (See instruction 22)

Taxpayers using Revenue Procedure 62–21: Make no entry in column 2, enter the cost or other basis of assets held at end of year in cloumn 3, and enter the accumulated depreciation at end of year in column 4.

1. Group and guideline class or description of property	2. Date acquired	3. Cost or other basis	4. Depreciation allowed or allowable in prior years	5. Method of computing depreciation	6. Life or rate	7. Depreciation for this year
1 Total additional first-year depreciation (do not include in items below) →						
Buildings						
Furniture and fixtures						
Transportation equipment						
Machinery and other equipment						
Other (specify)						
2 Totals						
3 Less amount of depreciation claimed in Schedule A and elsewhere on return						
4 Balance—Enter here and on line 22, page 1						

Schedule H—SUMMARY OF DEPRECIATION

	Straight line	Declining balance	Sum of the years-digits	Units of production	Additional first-year (section 179)	Other (specify)	Total
1 Under Rev. Proc. 62–21							
2 Other							

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Form 1120 (1966) Page 3

Schedule I—SPECIAL DEDUCTIONS

1 (a) 85 percent of line 1, Schedule C . . . . . .
(b) 60.208 percent of line 2, Schedule C . . . . . .
(c) 85 percent of line 3, Schedule C . . . . . .
2 Total (not to exceed 85 percent of [line 28, page 1, less the sum of lines 3 and 5 of this schedule]). (The 85 percent limitation does not apply to a year in which a net operating loss occurs.) . . . . . .
3 100 percent of line 7, Schedule C . . . . . .
4 Dividends paid on certain preferred stock of public utilities (see instructions in case of net operating loss) . . . .
5 Western Hemisphere trade corporations (not allowable in year of net operating loss) . . . . . .
6 Total special deductions—Add lines 2 through 5. Enter here and on line 29(b), page 1 . . . . . .

Schedule J—TAX COMPUTATION

1 Taxable income (line 30, page 1) . . . . . .
2 Surtax exemption (line 1, $25,000, or amount apportioned under section 1561, whichever is lesser) . . . . .
3 Line 1 less line 2 . . . . . .
4 (a) 22 percent of line 1 . . . . . .
(b) 26 percent of line 3 . . . . . .
(c) If multiple surtax exemption is elected under section 1562, enter 6 percent of line 2 .
5 Income tax (line 4, or line 26 of separate Schedule D, whichever is lesser) . . . . . .
6 Foreign tax credit (attach Form 1118) . . . . . .
7 Line 5 less line 6 . . . . . .
8 Investment credit (attach Form 3468) . . . . . .
9 Line 7 less line 8 . . . . . .
10 Tax under section 541 of the Internal Revenue Code (attach Schedule 1120 PH) . . . . . .
11 Tax from recomputing prior year investment credit (attach computation) . . . . . .
12 Total tax—Add lines 9, 10, and 11. Enter here and on line 31, page 1 . . . . . .

H Date incorporated .....

I (1) Did the corporation at the end of the taxable year own directly or indirectly 50 percent or more of the voting stock of a domestic corporation? . . . . . Yes ☐ No ☐

(2) Did any corporation, individual, partnership, trust, or association at the end of the taxable year own directly or indirectly 50 percent or more of the corporation's voting stock? . . . . . Yes ☐ No ☐ (For rules of attribution, see section 267(c).)

If the answer to (1) or (2) is "Yes," attach a schedule showing:
(a) name, address, and identifying number; and
(b) percentage owned.

If the answer to (1) above is "Yes," include the taxable income (or loss) of such corporation for the taxable year ending with or within your taxable year.

J Did you have any contracts or subcontracts subject to the Renegotiation Act of 1951? . . . . . Yes ☐ No ☐

If "Yes," see inst. K. Enter amount here .....

K Did you at any time during the year own directly or indirectly any stock of a foreign corporation? . . . . . Yes ☐ No ☐

If "Yes," attach statement required by instruction N.

L Amount of taxable income (or loss) for: 1963 .....
1964 ..... 1965 .....

M Did you claim a deduction for expenses connected with:

(1) A hunting lodge ☐, working ranch or farm ☐, fishing camp ☐, resort property ☐, pleasure boat or yacht ☐, or other similar facility ☐? (Other than where the operation of the facility was the principal business.) Yes ☐ No ☐

(2) The leasing, renting, or ownership of a hotel room or suite ☐, apartment ☐, or other dwelling ☐, which was used by customers or employees or members of their families? (Other than use by employees while in business travel status.) Yes ☐ No ☐

(3) The attendance of your employees' families at conventions or business meetings? Yes ☐ No ☐

(4) Vacations for employees or members of their families? (Other than amount reported on Form W–2.) Yes ☐ No ☐

N Refer to page 7 of instructions and state the:

Principal business activity .....

Principal product or service .....

O Were you a member of a controlled group subject to the provisions of section 1561? Yes ☐ No ☐, or section 1562? Yes ☐ No ☐

If "Yes," check type of relationship:
(1) parent-subsidiary ☐
(2) brother-sister ☐
(3) combination of (1) and (2) ☐ (see section 1563)

P Were you liable for filing Forms 1096 and 1099 or 1087 for the calendar year 1966? . . . . . Yes ☐ No ☐

If "Yes," where were they filed? .....

Q Did you make distributions during the taxable year:

(1) that are not considered wholly taxable as dividends to shareholders because of insufficient earnings and profits, or (2) in a section 333 liquidation where shareholders are taxed on their pro rata share of earnings and profits? . . . Yes ☐ No ☐ (See sections 316, 301, and 333.) If this is a consolidated return, answer here for the parent corporation and on Form 851, Affiliations Schedule, for each subsidiary.

R Was there any substantial change in the manner of determining quantities, costs, or valuations between opening and closing inventory? . . . . . Yes ☐ No ☐ If "Yes," attach explanation.

S Were you a U.S. shareholder of any controlled foreign corporation? Yes ☐ No ☐. (See sections 951 and 957.) If "Yes," attach Form 3646 for each such corporation.

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Form 1120 (1966) Page 4

Schedule L—BALANCE SHEETS	Beginning of taxable year		End of taxable year	
ASSETS	(A) Amount	(B) Total	(C) Amount	(D) Total
1 Cash				
2 Trade notes and accounts receivable				
(a) Less allowance for bad debts				
3 Inventories				
4 Gov't obligations: (a) U.S. and instrumentalities				
(b) State, subdivisions thereof, etc.				
5 Other current assets (attach schedule)				
6 Loans to stockholders				
7 Mortgage and real estate loans				
8 Other investments (attach schedule)				
9 Buildings and other fixed depreciable assets				
(a) Less accumulated depreciation				
10 Depletable assets				
(a) Less accumulated depletion				
11 Land (net of any amortization)				
12 Intangible assets (amortizable only)				
(a) Less accumulated amortization				
13 Other assets (attach schedule)				
14 Total assets				
LIABILITIES AND CAPITAL				
15 Accounts payable				
16 Mtges., notes, bonds payable in less than 1 yr.				
17 Other current liabilities (attach schedule)				
18 Loans from stockholders				
19 Mtges., notes, bonds payable in 1 yr. or more				
20 Other liabilities (attach schedule)				
21 Capital stock: (a) Preferred stock				
(b) Common stock				
22 Paid-in or capital surplus (attach reconciliation)				
23 Retained earnings—Appropriated (attach sch.)				
24 Retained earnings—Unappropriated				
25 Less cost of treasury stock		( )		( )
26 Total liabilities and capital				

Schedule M–1—RECONCILIATION OF INCOME PER BOOKS WITH INCOME PER RETURN

1 Net income per books		7 Income recorded on books this year not included in this return (itemize)	
2 Federal income tax		(a) Nontaxable interest $	
3 Excess of capital losses over capital gains			
4 Taxable income not recorded on books this year (itemize)			
		8 Deductions in this tax return not charged against book income this year (itemize)	
5 Expenses recorded on books this year not deducted in this return (itemize)		(a) Depreciation $	
(a) Depreciation $		(b) Depletion $	
(b) Depletion $			
		9 Total of lines 7 and 8	
6 Total of lines 1 through 5		10 Income (line 28, page 1)—line 6 less 9	

Schedule M–2—ANALYSIS OF UNAPPROPRIATED RETAINED EARNINGS PER BOOKS (line 24, page 4)

1 Balance at beginning of year		5 Distributions: (a) Cash	
2 Net income per books		(b) Stock	
3 Other increases (itemize)		(c) Property	
		6 Other decreases (itemize)	
4 Total of lines 1, 2, and 3		7 Total of lines 5 and 6	
		8 Balance at end of year (line 4 less 7)	

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Instructions for Form 1120—1966

U.S. Corporation Income Tax Return

(References are to the Internal Revenue Code.)

GENERAL INSTRUCTIONS

A. Taxpayers required to file Form 1120.—

1. Domestic corporations, whether or not having any taxable income, unless exempt under section 501.
2. Real estate investment trusts defined in section 856.
3. Regulated investment companies defined in section 851.
4. Partnerships and proprietorships electing to be taxed as domestic corporations. (See section 1361.)

B. Returns required of certain organizations.—

1. Foreign corporations other than life and mutual insurance companies required to file Forms 1120L and 1120M—file Form 1120–F.
2. Life insurance companies subject to tax imposed by section 802—file Form 1120L.
3. Mutual insurance companies subject to tax imposed by section 821—file Form 1120M.
4. Exempt farmers' cooperatives subject to tax under section 1381—file Form 990–C.
5. Exempt organizations subject to tax imposed by section 511 on income derived from an unrelated trade or business—file Form 990–T.
6. Small business corporations which qualify and elect under section 1372(a) to have their taxable income taxed directly to shareholders—file Form 1120–S.

C. Information returns and other forms which may be required in addition to Form 1120 include the following.—

1. *Forms W–2 and W–3.*—Statement of wages, other compensation, and tax withheld; and reconciliation of tax withheld.
2. *Forms 966 and 1099L.*—Information returns regarding dissolution or liquidation, and distributions in liquidation.
3. *Forms 1096 and 1099.*—Information returns concerning certain dividends, earnings, interest, rents, royalties, annuities, pensions, foreign items; and prizes, awards, and commissions to nonemployees.
4. *Form 1118.*—Statement in support of credit claimed by a domestic corporation for taxes paid or accrued to foreign countries or possessions of the United States.
5. *Form 2950.*—Statement in support of deductions for payments to an employees' pension, profit-sharing, stock bonus trust or annuity plan and compensation under a deferred payment plan.
6. *Forms 2952 and 3646.*—Returns relating to controlled foreign corporations.
7. *Form 3468.*—Computation of investment credit.
8. *Forms 3921, 3922, and 4067.*—Information returns concerning exercise of certain stock options and the transfer of stock acquired by certain options.
9. *Form 4136.*—Computation of credit for Federal tax on nonhighway gasoline and lubricating oil.
10. *Schedule PH (Form 1120).*—Computation of U.S. personal holding company tax.

D. Period to be covered by return.—Returns shall be filed for the calendar year 1966 or fiscal year beginning in 1966 and ending in 1967. If return is filed for other than a calendar year, fill in the taxable year space at top of return. If the corporation liquidates or otherwise ceases to exist and this is the last return the taxpayer is required to file, write "FINAL RETURN" at the top of the form. For the procedure to follow in changing an established accounting period, see Section 1.442–1, Income Tax Regulations. In cases where prior approval must be obtained, file Form 1128, Application for Change in Accounting Period.

E. Accounting methods.—Taxable income shall be computed in accordance with the method of accounting regularly used by the taxpayer in maintaining its books and records. In all cases the method adopted should clearly reflect taxable income. (See section 446.) Except in those cases where the law specifically permits, a taxpayer may not change the method of accounting upon the basis of which it has reported income in prior years (for income as a whole or with respect to any separate trade or business) without first securing consent on Form 3115, Application for Change in Accounting Method.

Rounding off to whole-dollar amounts.—The money items on your return and accompanying schedules may be shown as whole-dollar amounts. Eliminate any amount less than 50 cents, and increase any amount from 50 cents through 99 cents to the next highest dollar.

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F. Filing of return and payment of tax.—In general, returns of corporations must be filed on or before the 15th day of the third month following the close of the taxable year with the District Director of Internal Revenue for the district in which the corporation's principal place of business or principal office or agency is located. (Section 6072.)

Request for automatic extension of 3 months for filing of return must be made on Form 7004. (Section 6081 (b).)

The balance of tax due must be paid in full when the return is filed or in two installments, 50 percent on or before the 15th day of the third month and 50 percent on or before the 15th day of the sixth month following the close of the taxable year.

The tax may be paid in cash or by check or money order drawn to the order of "Internal Revenue Service." Please enter your employer identification number on all remittances. Cash payment should be made only in person at the District Director's office.

G. Declaration of estimated tax (Form 1120–ES).—A declaration of estimated tax must be filed by every corporation if its income tax liability, reduced by any estimated credits under sections 32, 33, 38, and 39, can reasonably be expected to exceed $100,000. Affiliated corporations filing a consolidated return, see regulations under section 1502. Affiliated corporations receiving qualifying dividends, see section 243 (b) (3). Underpayment of installments of estimated tax will result in additional charges to the tax. If you have an underpayment of estimated tax and believe the additional charge should not be asserted due to the applicability of any of the "relief provisions" of section 6655 (d), attach Form 2220 to your return.

H. Failure to file, etc.—Substantial additions to the tax are imposed for failure to file a return, for late filing, and for filing a false or fraudulent return.

I. Signature and verification.—The return must be signed either by the president, vice president, treasurer, assistant treasurer, chief accounting officer, or by any other corporate officer (such as tax officer) who is authorized to sign. A receiver, trustee, or assignee must sign any return which he is required to file on behalf of a corporation.

J. Domestic corporations entitled to benefits of section 931.—Domestic corporations within the possessions of the United States (except the Virgin Islands) may report as gross income only gross income from sources within the United States, provided (*a*) 80 percent or more of the gross income for the 3-year period immediately preceding the close of the taxable year (or such part thereof as may be applicable) was derived from sources within a possession of the United States, and (*b*) 50 percent or more of the gross income for such period or such part thereof was derived from the active conduct of a trade or business within a possession of the United States.

K. Information regarding renegotiable contracts.—Every corporation which held, during the taxable year, contracts or subcontracts which were subject to the Renegotiation Act of 1951 shall, in answer to question J, page 3, state the actual or, if not accurately determinable, its best estimate of the aggregate gross dollar amount billed during the taxable year under all contracts and/or subcontracts.

L. Consolidated returns.—Subject to the provisions of sections 1501 through 1504, section 1552 and the regulations, an affiliated group of corporations may make a consolidated income tax return in lieu of separate returns. The making of a consolidated return shall be upon the condition that all corporations which at any time during the taxable year have been members of the affiliated group consent to all the consolidated return regulations prescribed under section 1502 prior to the last day prescribed by law for the filing of such return. The common parent corporation, when filing a consolidated return, shall attach Form 851, Affiliations Schedule. Each subsidiary must prepare two signed copies of Form 1122 authorizing the making of the return on its behalf. One such form shall be attached to the consolidated return and the other shall be filed, at or before the time the consolidated return is filed, in the office of the District Director for the subsidiary's district.

PAGE 2

Supporting schedules shall be filed with the consolidated return. These schedules shall be prepared in columnar form, one column being provided for each corporation included in the consolidation, showing in detail the items of gross income and deductions and the computation of taxable income; one column for a total of like items before adjustments are made; one column for intercompany adjustments; and one column for a total of like items after giving effect to adjustments. The items included in the column for adjustments should be symbolized to identify contra items affected, and suitable explanations attached, if necessary. Similar schedules shall also contain in columnar form a reconciliation of retained earnings for each corporation, together with a reconciliation of consolidated retained earnings.

Consolidated balance sheets as of the beginning and close of the taxable year of the group shall accompany the consolidated return in a form similar to that required for reconciliation of retained earnings.

M. Tax on improperly accumulated earnings.—In order to prevent accumulation of earnings and profits for the purpose of enabling shareholders to avoid the tax on individuals, section 531 provides an additional tax upon the accumulated taxable income of corporations formed or availed of for the purpose of such tax avoidance.

N. Stock ownership in foreign corporations.—A corporation owning directly or indirectly any stock of a foreign corporation must attach a statement showing the name and address of each company and the total number of shares of each class of outstanding stock owned during the taxable year. If the corporation owned 5 percent or more in value of the outstanding stock of a foreign personal holding company, attach a statement setting forth in complete detail the information required by section 551 (d).

O. Balance sheets.—The balance sheets, Schedule L, should agree with the books of account or any differences should be reconciled. The balance sheets for a consolidated return of affiliated corporations should be furnished in accordance with instruction L. All corporations reporting to the Interstate Commerce Commission or to any National, State, municipal, or other public officer, may submit, in lieu of Schedule L, copies of their balance sheets prescribed by such authorities as of the beginning and end of the taxable year.

Certificates of deposit should be included as cash in line 1 of the balance sheet.

P. Forms other than prescribed by return.—Banks, insurance companies, and other corporations required to submit substantially similar statements of income and expenses to any National, State, municipal, or other public officer may submit with the return a statement of income and expenses in the form furnished to such officer, in lieu of the information requested in lines 1 to 30, page 1, except that a railroad company may submit with the return a statement on Form 1090. In such cases the taxable income will be reconciled by means of Schedule M–1 with the net profits shown by the income and expense statement submitted, and should be entered as line 30, page 1.

Q. Attachments.—Attachments may be used if the lines on the form schedules are not sufficient. Attachments must contain all required information, follow the format of the official schedules and must be attached to the return in the same sequence as the schedules appear on the official forms. If an attachment is used in place of a schedule having a summary line on page 1 of the form the total need not be entered on the schedule, but must be entered on page 1.

R. Total assets.—Enter the total assets as of the end of the taxable year as shown on line 14, Schedule L. In the event there are no assets at the end of the taxable year, show the total assets as of the beginning of the taxable year.

S. Unincorporated business enterprise electing under section 1361 to be taxed as a domestic corporation.—An election to be taxed as a domestic corporation may not be made after April 14, 1966. However, an election under section 1361 (f) because of a change in ownership is permissible. Elections made on or before this date will continue in force and may be revoked by the taxpayer.

All elections will be automatically terminated on January 1, 1969, and unincorporated business enterprises will not be considered as domestic corporations for any period after December 31, 1968.

SPECIFIC INSTRUCTIONS (Numbered to correspond with the line numbers on page 1)

1. Gross receipts.—Enter gross receipts or sales from all business operations except those required to be reported in lines 4 through 9.

2. Cost of goods sold.—If the production, manufacture, purchase, or sale of merchandise is an income-determining factor in the trade or business, inventories of merchandise on hand should be taken at the beginning and end of the taxable year, and may be valued at cost, lower of cost or market, or by any other permissible method.

An inventory method once properly adopted is controlling until permission to change is granted. Application for permission to change an inventory method must be made on Form 3115 within 90 days after the beginning of the taxable year in which it is desired to effect a change. In case the inventories reported do not agree with the balance sheet, attach a statement explaining the difference.

A corporation electing to use the last-in, first-out method of valuing inventory provided for in section 472 must file Form 970 with the return for the first year of the election. Thereafter, attach separate schedule showing (1) a summary of all inventories, and (2) with respect to any inventories computed under section 472, the computation of the quantities and cost by acquisition levels.

Cost of operations (where inventories are not an income-determining factor).—If the amount entered on line 2 includes an amount applicable to cost of operations, attach a schedule showing (1) salaries and wages and (2) other costs in detail.

4. Dividends.—(Numbered to correspond with line numbers in Schedule C.)

1. Enter dividends received from a domestic corporation subject to income tax, and which are subject to the 85-percent deduction under section 243 (a) (1). Small business investment companies enter dividends received from domestic corporations subject to income tax even though a deduction is allowed for the entire amount of such dividends in line 1 of Schedule I. In the case of dividends received from a regulated investment company, see section 854 regarding the amount subject to the 85-percent deduction.

   So called dividends or earnings received from mutual savings banks, cooperative banks, domestic building and loan associations and other savings institutions chartered and supervised as savings and loan or similar associations under Federal or State law, are in fact interest and should not be treated as dividends.
2. Enter dividends received on the preferred stock of a public utility which is subject to income tax and which is allowed the deduction provided in section 247 for dividends paid.
3. Enter dividends received from foreign corporations and which qualify for the 85-percent deduction provided in section 245.
4. Enter foreign dividends (including minimum distributions under subpart F) which are not reportable on line 3. Distributions of amounts constructively taxed in the current year or in prior years under subpart F should be excluded.
6. Include gross up attributable to income under subpart F.
7. Enter only those dividends subject to the elective provisions of section 243 (b).
8. Include dividends (other than capital gain dividends) received from regulated investment companies and which are not subject to the 85-percent deduction; dividends from corporations not subject to tax under chapter 1 of the Code; dividends (other than capital gain dividends) received from a real estate investment trust which, for the taxable year of the trust in which the dividend is paid, qualifies under sections 856–858; dividends not eligible for the 85-percent deduction because of the holding period of the stock or an obligation to make corresponding payments with respect to similar stock; and any other taxable dividend income not properly reported above.

5. Interest on U.S. obligations.—Enter interest on obligations of the United States and U.S. instrumentalities.

Dealers in securities.—For special rules applicable to dealers in securities, with respect to premium attributable to certain tax-exempt securities, see section 75.

Noninterest-bearing obligations issued at a discount.—Taxpayers on the cash basis may elect, as to all noninterest-bearing obligations issued at a discount and redeemable for fixed amounts increasing at stated intervals (for example, United States Savings Bonds), to include the increase in redemption price applicable to the current year. For the year of election the total increase in redemption price of such obligations occurring between the date of acquisition and the end of the year must be included. Attach a statement listing obligations owned and a computation of the increase. (Section 454.)

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6. Other interest.—Enter interest on loans, notes, mortgages, bonds, bank deposits, corporate bonds, tax refunds, etc. The term "corporate bonds" includes bonds, debentures, notes, certificates of indebtedness or other evidences of indebtedness issued by any corporation and bearing interest, with interest coupons or in registered form. For provisions relating to amortizable bond premiums, see section 171.

7. Rents.—Enter the gross amount received for the rent of property. Any expenses, including repairs, interest, taxes, and depreciation should be included in the proper lines for deductions.

8. Royalties.—Enter the gross amount received as royalties. If a deduction is claimed for depletion, it must be reported on line 23.

9. Gains and losses from sales or exchanges of capital assets and other property.—The computation of gains and losses from sales or exchanges of capital assets and property other than capital assets should be made on separate Schedule D and filed with Form 1120. Every sale or exchange of property, even though no gain or loss is indicated, must be reported in detail. If the net long-term capital gain exceeds the net short-term capital loss, or in case of only a net long-term capital gain, a computation of the alternative tax should be made on separate Schedule D.

10. Other income.—Enter total amount of other income not reported elsewhere in the return and attach schedule showing details. Include recoveries of bad debts deducted in prior years under the specific charge-off method. Refunds of taxes deducted in prior years should be reported here and not offset against current year's taxes.

14. Repairs.—Enter the cost of incidental repairs, including labor, supplies, and other items, which do not add to the value or appreciably prolong the life of the property. Expenditures for new buildings, machinery, equipment, or for permanent improvements or betterments which increase the value of the property are chargeable to capital account.

15. Bad debts.—Bad debts may be treated in either of two ways—(1) as a deduction for debts which become worthless in whole or in part, or (2) as a deduction for a reasonable addition to a reserve for bad debts. (Section 166.)

For taxable years beginning before 1966, if amounts added to the reserve cannot be broken down into the categories shown in columns 4 and 5 of Schedule F, enter the total amount added to the reserve and identify as such.

A taxpayer filing a first return of income may select either of the two methods, and that method must be followed for subsequent years unless permission is granted to change to the other method. Application for permission to change the method must be made on Form 3115 within 90 days after the beginning of the taxable year for which it is desired to effect the change.

Securities which are capital assets and which become worthless during the taxable year should be reported in separate Schedule D.

Worthless debts arising from unpaid rents and similar items of taxable income will not be allowed as a deduction unless the income such items represent has been included in the return of income for the year for which the bad debt deduction is claimed, or for a previous year.

For treatment of bad debts of a mutual savings bank not having capital stock represented by shares, a domestic building and loan association, and a cooperative bank without capital stock organized and operated for mutual purposes and without profit, see section 593 and the regulations thereunder.

16. Rents.—Enter rent paid or accrued for business property in which the corporation has no equity.

17. Taxes.—Enter taxes paid or accrued during the taxable year and attach a schedule showing the type and amount of tax. Do not include Federal income, war-profits, and excess-profits taxes; estate, inheritance, legacy, succession, and gift taxes; foreign or United States possession income taxes if any credit is claimed in line 6, Schedule J; Federal taxes paid on bonds containing a tax-free covenant, nor taxes not imposed upon the taxpayer. See section 164 (d) regarding apportionment of taxes on real property between seller and purchaser.

18. Interest.—Enter interest paid or accrued on business indebtedness. Do not include interest on indebtedness incurred or continued to purchase or carry obligations the interest on which is wholly exempt from income tax. (Section 265.)

See section 267 for limitation on deductions for unpaid expenses and interest in the case of transactions between related taxpayers.

In the case of mutual savings banks, cooperative banks, domestic building and loan associations, and other savings institutions chartered and supervised as savings and loan or similar associations under Federal or State law, any amounts paid or credited to the accounts of depositors or holders of accounts as dividends or interest on their deposits or withdrawable accounts, if such amounts may be withdrawn on demand subject only to customary notice of intention to withdraw, are allowable deductions in computing taxable income. (Section 591.)

19. Contributions.—Enter contributions or gifts actually paid within the taxable year to or for the use of (1) a State, a possession of the United States, or any political subdivision thereof, or the United States or the District of Columbia for exclusively public purposes; (2) a corporation, trust, or community chest, fund, or foundation, created or organized in the United States or in any possession thereof or under the law of the United States, or of any State, or of the District of Columbia, or of any possession of the United States, organized and operated exclusively for religious, charitable, scientific, literary, or educational purposes or the prevention of cruelty to children or animals (but in the case of contributions or gifts to a trust, chest, fund, or foundation only if such contributions or gifts are to be used within the United States or any of its possessions exclusively for such purposes), no part of the net earnings of which inures to the benefit of any private shareholder or individual, and no substantial part of the activities of which is carrying on propaganda, or otherwise attempting to influence legislation; (3) posts or organizations of war veterans, or auxiliary units of, or trusts or foundations for, any such posts or organizations, if such posts, organizations, units, trusts, or foundations are organized in the United States or any of its possessions, and if no part of their net earnings inures to the benefit of any private shareholder or individual; or (4) nonprofit cemetery or burial companies.

The amount claimed shall not exceed 5 percent of taxable income computed without regard to (1) this deduction, (2) the "special deductions" in line 29 (b), and (3) any net operating loss carryback to the taxable year under section 172.

In the case of a corporation on the accrual basis, any contribution or gift will, at the election of the taxpayer made at the time the return is filed, be considered as paid during the taxable year if payment is actually made on or before the fifteenth day of the third month following the close of the taxable year, and if the contribution or gift has during the taxable year been authorized by the board of directors of the corporation. A copy of such authorization must be attached to the return.

Do not deduct as a business expense charitable contributions which come within the above description, but which are unallowable in whole or in part because of the limitation contained in section 170. (Section 162 (b).)

Any contributions paid during the taxable year in excess of the amount deductible may be carried over and deducted in the five succeeding taxable years subject to the 5-percent limitation provided in section 170 (b) (2). The 5-year carryover also applies to contributions made in taxable years beginning after December 31, 1961. In a taxable year to which there is a net operating loss carryover and charitable contributions in excess of the amount deductible (or a charitable contribution carryover from a preceding taxable year), see section 170 (b) (3).

Attach a schedule showing the name of each organization and the amount and the date paid. If a contribution is made in property other than money, state the kind of property contributed and the method used in determining its fair market value. If a contribution carryover is included, show the amount and how the carryover was determined.

Special rule for contribution of depreciable property.—The amount to be taken into account for such purposes shall not exceed the fair market value of the property less the amount which would constitute ordinary income under section 1245 (a) or 1250 (a).

20. Losses by fire, storm, shipwreck, other casualty, or theft.—Enter losses sustained during the year arising from fire, storm, shipwreck, or other casualty. For determination of the amount deductible, see section 165 (b). Theft losses are deductible only in the year in which discovered.

21. Amortization.—If a deduction is claimed for amortization, attach a schedule showing: (1) A description of the facilities or expenditures being amortized; (2) date acquired, completed, or expended; (3) amount being amortized; (4) amortization deducted in prior years; (5) amortization period (number of months); (6) amortization for this year; and (7) the total amount of amortization less the amount claimed in Schedule A and elsewhere on the return.

The law makes special provisions for amortization of the following kinds of assets and expenditures:

(*a*) *Research and experimental expenditures.*—Section 174;
(*b*) *Exploration expenditures.*—Section 615;
(*c*) *Development expenditures.*—Section 616;
(*d*) *Organizational expenses.*—Section 248; and
(*e*) *Trademark and trade name expenditures.*—Section 177.

For details concerning the information which must be furnished in the statements of election required by these sections, consult your District Director.

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22. Depreciation.—If a deduction is claimed for depreciation of property, leasehold improvements, patents, or copyrights, fill in Schedule G.

If a taxpayer elects to claim the additional first-year allowance under section 179, the basis of the property must be reduced by the amount of the deduction.

Salvage value must be taken into account in determining the depreciation deduction (except under declining balance method) either by a reduction of the amount subject to depreciation or by a reduction in the rate of depreciation. Generally, an asset or an account shall not be depreciated below a reasonable salvage value. In computing the basis on which depreciation may be taken for personal property (other than livestock) acquired after October 16, 1962, with a useful life of 3 years or more, salvage value need not be taken into account if it does not exceed 10 percent of the cost or other basis of the property. If salvage value exceeds 10 percent, only the excess need be taken into account.

Alternative Depreciation Guidelines and Rules.—Revenue Procedure 62–21 (supplemented by Revenue Procedure 65–13) sets forth alternative standards and procedures for determining depreciation. Taxpayers who wish to use these provisions must use them for all assets in a particular guideline class.

Depreciation Methods: (*a*) *Straight line method.*—To compute the deduction, determine the cost (or other basis) of the property and deduct the total depreciation allowed or allowable. Divide the result by the number of years of useful life remaining to the asset—the quotient is the depreciation deduction.

(*b*) *Declining balance method.*—A uniform rate is applied each year to the remaining cost or other basis of property determined at the beginning of such year. The rate of depreciation of used property under this method may not exceed one and one-half times the applicable straight-line rate.

(*c*) *Special rules for new assets.*—The cost or other basis of a new asset may also be depreciated under any of the following methods provided that (1) the asset is tangible, (2) it has an estimated useful life of 3 years or more to the taxpayer, and (3) the original use of the asset commenced with the taxpayer. However, see paragraph (4) below with respect to certain real property.

(*1*) *Declining balance method.*—This method may be used with a rate not in excess of twice the applicable straight-line rate.

(*2*) *Sum of the years-digits method.*—The deduction for each year is computed by multiplying the cost or other basis of the asset by the number of years of useful life remaining (including the year for which the deduction is computed) and dividing the product by the sum of all the digits corresponding to the years of the estimated useful life of the asset. In the case of a 5-year life this sum would be 15 (5+4+3+2+1). For the first year five-fifteenths of the cost would be allowable, for the second year four-fifteenths, etc.

(*3*) *Other methods.*—A taxpayer may use any consistent method which does not result in accumulated allowances at the end of any year greater than the total of the accumulated allowances which would have resulted from the use of the declining balance method. This limitation applies only during the first two-thirds of the useful life of the property.

(*4*) *Real property.*—The methods described in paragraphs (1), (2), and (3) do not apply in the case of real property (other than real property which would be eligible for the investment credit if it were not suspension period property) if (*a*) the physical construction, reconstruction, or erection of such property by any person begins during the suspension period, or (*b*) an order for such construction, reconstruction, or erection is placed by any person during the suspension period. The suspension period is the period beginning on October 10, 1966, and ending on December 31, 1967. Such methods may, however, be used for (*1*) any item of real property selected by the taxpayer if the cost of such item, when added to the aggregate cost of all other items of real property selected by the taxpayer for the entire suspension period, does not exceed $50,000, and (*2*) to some extent, property which was built pursuant to binding contracts and economic commitments in existence on and after October 9, 1966.

Real property affected by the suspension period may be depreciated under the same methods available for used property which may include the 150 percent declining balance method.

(*d*) *Section 179—Additional first-year depreciation allowance.*—Corporations may elect to write off 20 percent of the cost (before adjustment for salvage value) of tangible personal property, but only to the extent of an aggregate cost of $10,000, for the first taxable year for which a deduction is allowable under section 167. The cost of property does not include so much of the basis of such property as is determined by reference to the basis of other property held at any time by the person acquiring such property. This additional depreciation is limited to property with a remaining useful life of 6 years or more and which is not acquired from an affiliated corporation (as defined in section 1504, except that "more than 50 percent" stock ownership is substituted for "at least 80 percent" wherever it appears in section 1504 (a)). All members of the affiliated group will be treated as one taxpayer, and the $10,000 limitation will be apportioned among the members in the manner prescribed by regulations. Further, for this allowance to apply in any case, the basis of the property must not be determined in whole or in part by reference to the transferor's basis. Depreciation on the remaining cost of the property may be taken under any of the methods indicated above. Total additional first-year depreciation must be shown on line 1 of the depreciation schedule.

23. Depletion.—If a deduction is claimed for depletion, Form M (mines and other natural deposits), Form O (oil and gas), or Form T (timber) should be submitted with your return. If complete valuation data have been filed with questionnaire in previous years, then file with your return information necessary to bring your depletion schedule up to date, setting forth a statement of all transactions bearing on deductions from or additions to value of physical assets during the taxable year with explanation of how depletion deduction for the taxable year has been determined. (Sections 611, 612, and 613.) Expenditures to be deferred and deducted ratably under the election provided in sections 616 (b), relating to certain expenditures in the development of mines, and 615 (b), relating to deductions for mine exploration, are not to be taken into account in determining the adjusted basis for property for the purpose of computing a deduction for depletion under section 611.

For details concerning the information which must be furnished in the treatment of mineral interests under section 614, consult your District Director.

24. Advertising.—Enter the total amount paid or accrued during the year for advertising. Expenditures for advertising must be ordinary and necessary and bear a reasonable relation to the business activities in which the corporation is engaged.

25 (*a*). File Form 2950 to substantiate the deduction claimed for amounts contributed to pension, profit-sharing, stock bonus, and annuity plans under section 404. Form 2950 must be filed for years other than the first year a deduction is claimed and may be used for the first year instead of submitting the information required by Section 1.404 (a)–2 (a), Income Tax Regulations.

25 (*b*). *Other employee benefit plans.*—Enter deductions for contributions to employee benefit plans other than those claimed on line 25 (a), such as insurance, health, or welfare plans. Submit with the return a schedule for each plan showing (1) the nature of benefits, i.e., group-term life insurance, group permanent life insurance, noninsured death benefit, hospitalization, surgical, medical, sickness, accident, major medical expense, unemployment benefit, or other welfare benefits; (2) method of financing, i.e., insured, industry or areawide fund, self-insured fund, or direct benefit payments; (3) the amount of deduction; (4) the amount of employee contributions; (5) the number of employees covered; and (6) if a self-insured plan, the amount of benefits paid during the taxable year. Also show the number of employees employed by the corporation.

26. Other deductions.—Enter any other authorized deductions for which no space is provided on the return and attach a schedule.

No deduction is allowable for any amount allocable to a class of exempt income other than exempt interest income. Items directly attributable to wholly exempt income shall be allocated thereto, and items directly attributable to any class of taxable income shall be allocated to such taxable income. If an item is indirectly attributable both to taxable income and exempt income, a reasonable proportion thereof, determined in the light of all the facts and circumstances in each case, shall be allocated to each. A taxpayer receiving any such exempt income or holding any property or engaging in any activity the income from which is exempt shall submit with its return an itemized statement showing (1) the amount of each class of exempt income and (2) the amount of expense items allocated to each such class (the amount allocated by apportionment being shown separately).

Under section 592 a special deduction in computing taxable income is allowed a mutual savings bank not having capital stock represented by shares, a domestic building and loan association, or a cooperative bank without capital stock organized and operated for mutual purposes and without profit, for repayment during the

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taxable year of loans made before September 1, 1951, by the United States or its wholly owned agencies, or by a mutual fund established under the authority of State law.

29. (a) Net operating loss deduction.—The "net operating loss deduction" is the sum of the net operating loss carryovers and carrybacks to the taxable year. (Section 172 (a).) Generally, a net operating loss may be carried back 3 years and carried over 5 years. The net operating loss must first be carried to the earliest of the 8 taxable years to which it may be carried, then to the next earliest year, etc. The portion of such loss which shall be carried to each of the other 7 taxable years shall be the excess, if any, of the amount of such loss over the sum of the taxable income for each of the prior taxable years to which such loss may be carried. (Section 172 (b).)

The term "net operating loss" means the excess of allowable deductions over gross income, computed with the following modifications under section 172 (d):

(*1*) No net operating loss deduction is allowed.

(*2*) The special deduction provided in section 922 (Western Hemisphere trade corporations) is not allowed.

(*3*) The special deductions allowed by section 243 (dividends received by corporations), section 244 (dividends received on certain preferred stock of public utilities), and section 245 (dividends received from certain foreign corporations) are computed without regard to the 85-percent limitation provided in section 246 (b). See Section 1.172–2, Income Tax Regulations.

(*4*) The special deduction allowed by section 247 (dividends paid on certain preferred stock of public utilities) is computed without regard to the provisions of subsection (a) (1) (B) of such section.

As stated, the net operating loss deduction is the sum of the carryovers and carrybacks. However, the following modifications must be taken into account in determining the taxable income for any year which must be subtracted from a net operating loss to determine the portion of such loss which will still be available to carry to a subsequent year:

(*a*) The special deductions provided in sections 242 (partially tax-exempt interest) and 922 (Western Hemisphere trade corporations) are not allowed.

(*b*) The amount of the net operating loss deduction is determined without regard to the net operating loss for the loss year or any taxable year thereafter, and under certain circumstances, without regard to any portion of a net operating loss attributable to a foreign expropriation loss.

If the corporation desires prompt adjustment for an overpayment attributable to a net operating loss carryback, an application for a tentative adjustment should be filed on Form 1139 within 12 months after the close of the taxable year in which the net operating loss is sustained. (Section 6411.)

For treatment of net operating loss carryovers in certain corporate acquisitions, see section 381.

For special limitation on net operating loss carryovers in case of a corporate change of ownership, see section 382.

For treatment of foreign expropriation losses sustained in taxable years ending after December 31, 1958, see section 172 (b).

For tax treatment of recoveries of foreign expropriation losses, see section 1351.

Sections 852 (b) (2) and 857 (b) (2) provide that no net operating loss deduction shall be allowed to a regulated investment company or a real estate investment trust.

29. (b) Special deductions.—See the instructions for Schedule I.

32. Credits.—Enter all payments and credits except the foreign tax credit and the investment credit (lines 6 and 8, Schedule J).

Section 39 provides a credit for Federal excise tax on (1) gasoline used (a) on a farm for farming purposes, (b) other than as fuel in a highway vehicle, and (c) in vehicles while engaged in furnishing certain public passenger land transportation service; and (2) lubricating oil used other than in a highway motor vehicle. To obtain this credit your return must be timely filed (including any extensions).

35. If you elect to have all or part of the overpayment applied to your estimated tax, no interest shall be allowed on such portion of the overpayment credited.

EXPENSE ACCOUNT ALLOWANCES—SCHEDULE E, COLUMN 7

Expense account allowance means (1) amounts, other than compensation, received as advances or reimbursements and (2) amounts paid by or for the corporation for expenses incurred by or on behalf of an officer including all amounts charged through any type of credit card.

However, this term does not include amounts paid for (*a*) the purchase of goods for resale or use in your business, (*b*) incidental expenses, such as the purchase of office supplies for the corporation or local transportation in connection with an errand, or (*c*) such fringe benefits as hospitalization insurance, approved pension trust funds and unemployment insurance.

Column 7 of Schedule E is to be completed for your 25 highest paid officers. To determine the highest paid officers for this purpose all allowances including expense account allowances as described above must be added to each officer's compensation. Column 7 need not be completed for any officer for which the combined amount is less than $10,000.

The information is to be submitted by each member of an affiliated group which files a consolidated return.

For this purpose an officer is a person who is elected or appointed to office or who is designated as such in the corporation's charter or bylaws such as regular officer, chairman of the board, etc.

SCHEDULE I—SPECIAL DEDUCTIONS (Numbered to correspond with line numbers in Schedule I)

1. A small business investment company operating under the Small Business Investment Act of 1958 may deduct 100 percent of dividends received from domestic corporations subject to income tax. (Section 243 (a) (2).)

In general, no dividends-received deduction will be allowed on any share of stock (a) which is sold or otherwise disposed of in any case in which the corporation has held such share for 15 days or less, or (b) to the extent the corporation is under an obligation to make corresponding payments with respect to substantially identical stock or securities. Where the stock has preference in dividends, the holding period is 90 days instead of 15 if the corporation receives dividends with respect to such stock which are attributable to a period or periods aggregating in excess of 366 days.

2. Limitation on dividends-received deduction.—In a year in which a net operating loss occurs, sections 172 (d) and 246 (b) provide that the 85-percent limitation on the amount of these special deductions shall not apply even if the loss is created by the dividends-received deduction. In the case of a small business investment company, the dividends-received deduction of 100 percent included in line 2 is not subject to the overall 85-percent limitation.

4. Deduction for dividends paid on certain preferred stock of public utilities.—In the case of a public utility there is allowed in accordance with section 247, an amount equal to 29.166 percent of the lesser of (1) the amount of dividends paid on its preferred stock during the taxable year, or (2) taxable income computed without regard to this deduction. In a year in which a net operating loss occurs, section 172 (d) provides that this special deduction shall be computed without regard to section 247 (a) (1) (B).

5. Deductions for Western Hemisphere trade corporations.—In the case of a Western Hemisphere trade corporation, as defined in section 921, section 922 allows a deduction equal to 29.166 percent of taxable income computed without regard to this deduction.

SCHEDULE J—TAX COMPUTATION

1. Normal tax.—Section 11 provides a normal tax for taxable years beginning after December 31, 1963, equal to 22 percent of taxable income.

2. Surtax.—Section 11 provides a surtax for taxable years beginning after December 31, 1964, equal to 26 percent of the amount by which taxable income exceeds the surtax exemption.

3. Exceptions.—The tax imposed by section 11 shall not apply to a corporation subject to a tax imposed by—(1) section 594 (relating to mutual savings banks conducting life insurance business), (2) subchapter L (section 801 and following, relating to insurance companies), (3) subchapter M (section 851 and following, relating to regulated investment companies and real estate investment trusts), or (4) section 881 (a) (relating to foreign corporations not engaged in business in United States).

4. Surtax exemption.—The surtax exemption is $25,000 except for certain controlled corporations to which section 1561 applies.

Surtax exemption under section 1561 for component members of a controlled group of corporations.—If a corporation is a com-

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ponent member of a controlled group of corporations (as defined in section 1563) on December 31 of its taxable year, the surtax exemption shall be—

(a) $25,000 divided by the number of component members on such December 31, or

(b) If all members consent to an apportionment plan, their portion of $25,000 determined in accordance with the plan. The sum of the amounts so apportioned shall not exceed $25,000. See section 1561 and the regulations thereunder for time and manner of making the consent.

The surtax exemption for a component member which has a short taxable year which does not include a December 31 shall be $25,000 divided by the number of component members in the group on the last day of such taxable year.

If the surtax exemption is determined under (a) or (b) above, the additional 6-percent tax under section 1562 does not apply.

5. Election of multiple surtax exemptions by a controlled group of corporations.—Subject to the provisions of section 1562, a controlled group of corporations may elect, with respect to a specified December 31, to have each of its component members claim a separate $25,000 surtax exemption without having to divide equally or apportion one $25,000 surtax exemption among all component members. Such election is valid only if each component member of the group on such December 31, and each other component member of the group on any succeeding December 31 before the day on which the election is made, consents to such election. See section 1562 and the regulations thereunder for provisions relating to such consent. An election, once made, continues in effect until terminated in the manner provided in section 1562 (c). If the group elects to claim multiple surtax exemptions, each component member must pay an additional tax of 6 percent on its first $25,000 taxable income. If you are the only component member of the controlled group which has taxable income or if your surtax exemption has been disallowed, see section 1562 (b) (1).

6. Change in accounting period.—Under the provisions of section 443 (b) (1) if a corporation changes its accounting period, the taxable income for the short period beginning on the day after the close of the former taxable year and ending at the close of the day before the day designated as the first day of the new taxable year shall be placed on an annual basis by multiplying the amount thereof by 12 and dividing by the number of months in the short period. The tax shall be that same part of the tax computed on the annual basis which the number of months in the short period is of 12 months.

However, taxpayers may elect to compute the tax for the short period according to the method described below if an application to do so is filed not later than the date when (giving effect to any extensions granted) the return for the first full taxable year after the beginning of the short period must be filed. (Section 443 (b) (2).) For details concerning the form and content of such an application, consult your District Director.

If a proper application is filed, the taxpayer may elect to pay whichever tax under the following two methods is greater, in place of the short period tax under section 443 (b) (1): (1) Establish the actual taxable income for the 12 months beginning with the first day of the short period; then compute the tax on that income. Then determine as a short period tax that part of the tax so computed which bears the same proportion to the total tax so computed as the taxable income of the short period bears to the taxable income of the 12 months. However, a taxpayer which distributes substantially all its assets before the end of the 12-month period described above, shall employ in the above computation the 12-month period ending with the last day of the short period. (2) Compute a tax on the taxable income of the short period as if the short period were a full taxable year.

In annualizing income of a short period consisting of 7 days or more, but less than 359 days, by reason of a change to a 52–53-week fiscal year, the annualization is made on a daily basis as provided in section 441 (f) (2) (B) (iii).

7. Insurance companies other than life or mutual.—All insurance companies (other than life or mutual insurance companies subject to tax imposed by sections 802 and 821) are subject to the taxes imposed by section 11. The taxable income of such insurance companies is defined in section 832 and differs from the taxable income of other corporations. This paragraph does not apply to foreign insurance companies not carrying on an insurance business within the United States. (Section 831.)

8. Life insurance departments of mutual savings banks.—A mutual savings bank not having capital stock represented by shares, authorized under State law to conduct a life insurance business and which conducts such business in a separate department the accounts of which are maintained separately from the accounts of other departments of the bank is taxable under section 594 provided the life insurance department would, if it were treated as a separate corporation, qualify as a life insurance company under section 801.

The tax consists of the sum of—(1) a partial tax computed under section 11 upon the taxable income of the bank determined without regard to any items of gross income or deductions properly allocable to the business of the life insurance department; and (2) a partial tax upon the taxable income (computed as provided in section 802) of the life insurance department determined without regard to any items of gross income or deductions not properly allocable to such department, at the rates and in the manner provided in subchapter L with respect to life insurance companies.

Tax computation.—For the purpose of computing the first partial tax, a mutual savings bank should use Form 1120, filling in all applicable items (except lines 5 and 9) and schedules. The first partial tax should be computed by using lines 1 through 4. For the purpose of computing the second partial tax Form 1120L should be used. The first partial tax should be added to the second partial tax and the sum thereof entered on line 5 as the total income tax. Subtract from line 5 the sum of any credits on lines 6 and 8 and enter on line 9 the balance of income tax. Form 1120L properly filled in should be attached to and made a part of Form 1120 and properly identified as an accompanying schedule. However, any Form 1120L so used need not be separately executed under the penalty of perjury.

9. Regulated investment companies.—For provisions relating to the method of taxation of regulated investment companies, see sections 851 through 855.

10. Personal holding companies.—Section 541 imposes a tax upon the undistributed personal holding company income (as defined in section 545) of corporations classified as personal holding companies. Every personal holding company must file a Schedule 1120 PH with its return on Form 1120.

Under the provisions of section 542, a corporation is a "personal holding company" if at least 60 percent of its adjusted ordinary gross income for the taxable year is personal holding company income and if at any time during the last half of the taxable year more than 50 percent in value of its outstanding stock is owned, directly or indirectly, by or for not more than five individuals. (Sections 541–547.)

11. Tax from recomputing prior year investment credit.—Where property is disposed of prior to the life used in computing the investment credit, the tax for the year in which the property is so disposed of must be increased by the difference between the credit taken on such property and the credit which would have been allowed had the actual life been used. (Section 47.) The tax from recomputing a prior year investment credit must not be offset against the current year's investment credit.

12. Real estate investment trusts.—For provisions relating to the method of taxation of real estate investment trusts, see sections 856 through 858.

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Section 9

Historical Summary

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This section contains statistics for proprietorships, partnerships, and corporations for a 10-year period (1957-1966) and for Small Business Corporations for 1959-1966. Tables 9.1-9.4 present selected income and deduction items for each form of business organization, classified by industrial division. These statistics were orginally published in *Statistics of Income* for each year, *Business Income Tax Returns* or *Corporation Income Tax Returns*. Changes in law affecting the comparability of items for any years were discussed in the volumes for those years.

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PROPRIETORSHIPS

Table 9.1—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, COST OF GOODS SOLD, DEPRECIATION, AND NET PROFIT, BY INDUSTRIAL DIVISION, 1957-1966

Industrial division and year	Businesses with and without net profit					Businesses with net profit				
			Deductions		Net profit (less loss)			Deductions		Net profit
	Number of businesses	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Depreciation (Thousand dollars)	(Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Depreciation (Thousand dollars)	(Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
ALL INDUSTRIAL DIVISIONS										
1957	8,737,665	162,686,506	n.a.	n.a.	20,220,171	7,094,181	145,357,029	n.a.	n.a.	22,806,867
1958	8,799,711	163,398,989	n.a.	6,693,878	20,777,789	7,155,412	147,452,112	n.a.	5,222,892	23,339,350
1959	9,142,359	176,204,711	96,784,139	6,913,892	21,516,876	7,219,608	156,773,137	85,321,989	5,259,949	24,708,501
1960	9,089,985	171,257,205	n.a.	7,097,310	21,067,090	7,107,286	151,837,234	n.a.	n.a.	24,269,011
1961	9,241,755	170,981,413	[1]84,815,622	6,912,088	22,696,990	7,294,133	151,761,498	[1]74,886,385	5,258,265	25,756,867
1962	9,182,586	178,420,483	105,786,276	7,200,760	23,894,781	7,245,222	159,532,121	91,803,383	5,515,500	27,166,780
1963	9,135,954	181,551,305	106,411,371	7,338,432	23,770,528	7,074,465	160,069,199	90,913,498	5,484,179	27,435,631
1964	9,192,746	188,737,610	109,491,194	7,580,287	25,555,837	7,067,117	169,056,653	95,374,347	5,667,222	29,599,655
1965	9,078,466	199,384,594	116,417,236	7,937,307	27,887,417	7,039,112	179,091,107	101,629,688	6,037,455	31,637,317
1966	9,086,714	207,446,686	120,090,602	8,313,713	30,030,195	7,036,843	185,385,032	104,029,673	6,311,253	34,054,949
AGRICULTURE, FORESTRY, AND FISHERIES										
1957	3,452,851	23,497,998	n.a.	n.a.	3,441,954	2,525,471	19,433,308	n.a.	n.a.	4,701,701
1958	3,489,164	25,913,881	n.a.	2,940,899	4,016,594	2,621,927	21,846,839	n.a.	2,197,732	5,232,281
1959	3,505,090	27,816,099	5,488,802	3,073,112	2,913,642	2,425,996	22,401,237	4,233,295	2,091,606	4,554,142
1960	3,480,195	27,369,780	n.a.	3,137,393	2,997,639	2,392,771	22,354,956	n.a.	n.a.	4,575,683
1961	3,487,190	27,914,902	n.a.	3,126,214	3,621,946	2,460,607	23,107,783	n.a.	2,232,347	5,135,598
1962	3,444,116	30,200,142	17,918,750	3,277,181	3,695,945	2,404,486	24,702,604	13,157,478	2,338,024	5,331,680
1963	3,338,081	30,049,957	18,150,600	3,268,940	3,048,031	2,213,676	23,590,596	12,475,535	2,222,997	5,007,600
1964	3,288,873	29,532,128	17,203,300	3,378,609	2,998,897	2,133,648	23,299,447	11,825,733	2,284,945	5,154,409
1965	3,225,266	32,159,830	18,593,763	3,586,296	3,780,717	2,140,211	26,391,071	13,832,946	2,504,985	5,740,515
1966	3,172,739	35,485,823	20,553,384	3,822,928	4,498,417	2,115,570	29,261,178	15,317,263	2,723,678	6,496,998
MINING										
1957	33,075	1,164,289	n.a.	n.a.	32,593	20,557	859,076	n.a.	n.a.	166,806
1958	35,413	1,286,608	n.a.	144,327	4,358	20,991	629,421	n.a.	64,999	109,468
1959	33,691	1,005,283	347,920	93,718	[2]4,607	19,207	775,517	215,924	60,014	105,270
1960	33,036	1,501,474	n.a.	134,147	[2]103,044	19,019	949,996	n.a.	n.a.	115,742
1961	35,549	1,209,179	238,465	107,972	[2]12,580	21,702	752,529	183,990	53,074	115,288
1962	34,987	987,483	286,453	102,969	[2]63,855	19,025	617,200	160,074	49,300	94,549
1963	34,438	1,048,761	245,771	90,292	[2]9,875	21,167	612,570	124,595	40,352	111,250
1964	32,147	985,308	185,816	88,906	[2]47,105	19,537	638,720	152,070	38,241	138,289
1965	36,378	943,037	202,169	92,016	[2]7,430	20,533	658,625	152,247	48,746	121,754
1966	42,696	1,117,131	203,112	100,621	[2]76,120	23,935	655,610	147,311	47,810	122,699
CONTRACT CONSTRUCTION										
1957	598,418	13,589,214	n.a.	n.a.	1,759,985	557,398	12,656,878	n.a.	n.a.	1,873,466
1958	604,910	13,561,916	n.a.	443,107	1,691,236	561,979	12,329,170	n.a.	359,635	1,838,868
1959	646,316	15,719,142	9,821,151	416,350	1,979,608	597,483	14,393,515	8,811,044	355,829	2,097,870
1960	655,155	14,941,971	n.a.	457,056	1,898,455	595,941	13,705,620	n.a.	n.a.	2,028,208
1961	678,456	14,487,676	8,502,085	403,401	1,997,795	620,000	13,193,818	7,556,132	339,296	2,112,771
1962	687,187	15,539,360	9,445,822	415,758	2,108,195	628,881	14,411,959	8,650,822	360,575	2,231,212
1963	691,613	16,344,887	9,394,841	464,537	2,170,954	632,049	14,739,090	8,530,603	390,013	2,341,020
1964	695,333	17,100,609	10,241,182	463,749	2,334,785	635,341	15,709,045	9,230,189	402,196	2,489,348
1965	704,627	19,308,272	11,811,695	495,045	2,685,430	641,593	17,847,914	10,746,825	423,136	2,822,495
1966	689,842	19,163,506	11,856,409	535,336	2,733,249	621,090	17,549,570	10,637,718	440,302	2,901,370
MANUFACTURING										
1957	170,395	6,248,046	n.a.	n.a.	571,803	137,698	5,025,728	n.a.	n.a.	657,551
1958	179,967	6,323,870	n.a.	214,807	608,824	147,539	5,537,131	n.a.	172,887	666,121
1959	186,901	6,726,173	4,071,610	233,137	626,948	150,668	6,119,557	3,695,307	200,766	692,841
1960	192,634	6,935,367	n.a.	237,383	645,495	159,805	6,151,872	n.a.	n.a.	725,675
1961	194,325	6,599,828	3,985,546	214,480	660,681	157,483	5,870,264	3,468,843	178,223	728,587
1962	180,805	6,710,267	4,030,069	216,946	654,001	145,119	5,813,533	3,393,634	180,933	729,649
1963	187,398	6,369,127	3,689,212	238,098	677,601	152,282	5,778,576	3,280,502	200,668	765,628
1964	185,311	6,708,523	3,894,991	243,219	706,345	147,505	6,108,497	3,522,070	194,686	786,144
1965	185,843	7,266,965	4,269,564	274,676	773,958	148,361	6,438,359	3,729,055	224,306	869,854
1966	179,649	7,145,493	4,132,813	264,129	872,148	147,462	6,633,254	3,810,335	222,766	958,547
TRANSPORTATION, COMMUNICATION, ELECTRIC, GAS, AND SANITARY SERVICES										
1957	295,561	3,682,743	n.a.	n.a.	528,251	241,031	3,150,755	n.a.	n.a.	607,408
1958	290,225	3,929,658	n.a.	403,234	545,104	238,953	3,156,860	n.a.	316,599	605,003
1959	283,553	4,044,718	855,371	399,328	553,519	230,881	3,428,054	709,457	312,524	629,667
1960	287,661	4,362,621	n.a.	421,731	540,130	233,835	3,784,378	n.a.	n.a.	619,534
1961	286,672	4,100,142	904,847	395,346	570,078	230,182	3,431,151	707,593	298,325	666,687
1962	283,955	4,241,309	834,279	411,717	642,210	231,482	3,711,428	716,700	321,277	730,785
1963	307,103	4,969,278	915,512	499,867	694,347	250,934	4,135,054	687,216	381,393	786,612
1964	291,888	4,860,538	909,487	479,181	731,110	238,827	4,210,448	793,091	364,673	844,667
1965	296,621	5,526,927	1,193,042	541,025	826,392	247,333	4,903,679	1,035,589	435,595	926,793
1966	296,361	5,755,221	1,211,033	521,447	869,302	245,562	4,962,895	1,078,063	396,727	966,554
WHOLESALE AND RETAIL TRADE										
1957	1,870,401	89,312,470	n.a.	n.a.	5,358,868	1,562,437	80,460,955	n.a.	n.a.	5,878,653
1958	1,880,131	85,157,755	n.a.	1,211,331	5,281,021	1,549,694	78,699,587	n.a.	1,054,836	5,774,977
1959	2,009,785	92,389,543	70,212,867	1,335,386	5,781,879	1,650,985	82,899,947	62,318,340	1,125,557	6,453,601
1960	1,944,759	87,062,497	n.a.	1,294,122	5,454,649	1,578,520	77,677,904	n.a.	n.a.	6,063,866
1961	1,942,804	85,639,324	64,129,190	1,225,264	5,579,784	1,568,917	76,427,840	56,712,991	1,010,470	6,194,923
1962	1,888,602	88,977,310	66,859,635	1,258,403	5,836,878	1,535,639	80,514,561	59,976,632	1,067,439	6,445,811
1963	1,836,746	89,775,198	67,214,690	1,229,788	5,807,485	1,483,457	80,571,901	59,764,939	1,026,317	6,445,488
1964	1,863,551	93,454,166	69,835,183	1,248,312	6,293,638	1,496,152	85,447,079	63,425,836	1,060,178	6,937,648
1965	1,853,913	97,190,462	72,808,563	1,275,387	6,623,844	1,494,437	88,200,688	65,447,690	1,085,794	7,254,231
1966	1,812,872	99,684,065	74,589,575	1,293,571	6,889,526	1,440,062	89,514,864	66,238,628	1,091,688	7,601,516

Footnotes at end of table.

PROPRIETORSHIPS

Table 9.1—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, COST OF GOODS SOLD, DEPRECIATION, AND NET PROFIT, BY INDUSTRIAL DIVISION, 1957-1966—Continued

Industrial division and year	Businesses with and without net profit					Businesses with net profit				
	Number of businesses	Business receipts (Thousand dollars)	Deductions: Cost of goods sold (Thousand dollars)	Deductions: Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Deductions: Cost of goods sold (Thousand dollars)	Deductions: Depreciation (Thousand dollars)	Net profit (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
WHOLESALE AND RETAIL TRADE—Continued										
Wholesale Trade										
1957	260,319	18,511,321	n.a.	n.a.	1,185,309	228,007	16,773,052	n.a.	n.a.	1,256,741
1958	255,457	16,855,588	n.a.	197,458	1,122,102	224,821	16,167,307	n.a.	179,332	1,179,548
1959	269,063	19,084,211	15,299,336	225,257	1,169,079	234,208	17,303,663	13,716,478	194,386	1,298,493
1960	306,403	17,060,590	n.a.	254,642	1,305,877	261,771	15,340,815	n.a.	n.a.	1,395,990
1961	328,130	16,973,390	12,910,653	229,720	1,409,257	276,531	15,384,621	11,562,896	191,997	1,503,539
1962	319,131	16,953,449	12,797,126	234,061	1,453,479	270,439	15,779,629	11,803,120	204,176	1,539,636
1963	324,392	17,916,959	13,465,276	229,568	1,518,269	275,340	16,702,226	12,446,025	202,375	1,610,665
1964	295,908	19,003,445	14,661,801	220,605	1,477,840	251,416	17,762,184	13,589,624	193,457	1,577,255
1965	265,320	17,933,837	13,772,522	210,755	1,482,538	225,838	16,209,256	12,226,042	183,782	1,558,274
1966	280,547	19,808,132	15,222,169	224,176	1,651,008	230,960	17,622,829	13,359,330	186,787	1,762,971
Retail Trade										
1957	1,538,995	66,668,849	n.a.	n.a.	3,929,500	1,279,974	60,006,250	n.a.	n.a.	4,350,920
1958	1,552,566	63,811,388	n.a.	946,677	3,910,975	1,265,007	58,380,141	n.a.	817,035	4,331,657
1959	1,582,002	66,166,636	49,713,817	965,711	4,122,114	1,288,356	59,176,048	43,998,462	812,488	4,604,463
1960	1,547,858	65,438,678	n.a.	946,757	3,868,716	1,242,720	58,095,729	n.a.	n.a.	4,359,951
1961	1,563,939	65,157,786	48,524,277	939,192	3,974,775	1,252,290	57,827,965	42,688,313	769,440	4,479,633
1962	1,514,774	68,439,778	51,356,872	965,555	4,187,489	1,223,834	61,562,016	45,792,522	814,832	4,684,986
1963	1,471,400	69,200,711	51,787,349	956,677	4,121,256	1,176,295	61,476,755	45,556,988	788,718	4,650,897
1964	1,529,155	71,972,240	53,329,565	985,515	4,665,095	1,215,509	65,452,315	48,189,207	831,095	5,191,828
1965	1,554,097	77,760,046	57,974,961	1,039,476	5,019,098	1,243,194	70,766,802	52,379,740	882,744	5,558,255
1966	1,512,557	78,610,283	58,424,410	1,051,213	5,176,801	1,195,436	70,762,122	52,043,951	890,424	5,755,089
Wholesale and Retail Trade Not Allocable										
1957	71,087	4,132,300	n.a.	n.a.	244,059	54,456	3,681,653	n.a.	n.a.	270,992
1958	72,108	4,490,779	n.a.	67,196	247,944	59,866	4,152,139	n.a.	58,469	263,772
1959	158,720	7,138,696	5,199,714	144,418	490,686	128,421	6,420,236	4,603,400	118,683	550,645
1960	90,498	4,563,229	n.a.	92,723	280,056	74,029	4,241,360	n.a.	n.a.	307,925
1961	50,735	3,508,148	2,694,260	56,352	195,752	40,096	3,215,254	2,461,782	49,033	211,751
1962	54,697	3,584,083	2,705,637	58,787	195,910	41,366	3,172,916	2,380,990	48,431	221,191
1963	40,954	2,657,528	1,962,065	43,543	167,960	31,822	2,392,920	1,761,926	35,224	183,926
1964	38,488	2,478,481	1,843,817	42,192	150,703	29,227	2,232,580	1,647,005	35,626	168,565
1965	34,496	1,496,579	1,061,080	25,156	122,208	25,405	1,224,630	841,908	19,268	137,702
1966	19,768	1,265,650	942,996	18,182	61,717	13,666	1,129,913	835,347	14,477	83,456
FINANCE, INSURANCE, AND REAL ESTATE										
1957	425,156	5,056,909	n.a.	n.a.	1,372,545	355,885	4,679,512	n.a.	n.a.	1,477,029
1958	436,296	6,106,808	n.a.	235,625	1,363,723	356,537	5,369,772	n.a.	169,708	1,523,009
1959	446,995	4,406,676	801,085	226,486	1,504,794	373,046	4,131,403	707,279	176,097	1,614,834
1960	482,909	5,293,971	n.a.	246,109	1,517,428	396,882	4,883,596	n.a.	n.a.	1,648,840
1961	461,649	5,275,142	1,483,145	224,224	1,548,197	379,812	4,854,228	1,306,387	166,383	1,678,067
1962	472,674	5,172,284	1,084,764	247,280	1,638,461	391,224	4,780,621	971,875	177,395	1,768,651
1963	506,111	5,467,484	1,223,668	249,432	1,781,505	412,396	5,033,077	1,061,641	190,602	1,922,059
1964	543,050	6,108,907	1,208,716	283,363	1,978,168	442,584	5,527,666	1,034,497	215,943	2,157,242
1965	539,443	7,022,354	1,744,857	295,444	2,150,652	439,036	6,338,837	1,465,876	203,536	2,336,854
1966	575,942	6,593,529	1,248,777	327,432	2,151,435	463,544	5,982,464	1,090,510	209,864	2,388,283
SERVICES										
1957	1,825,599	19,533,328	n.a.	n.a.	7,026,428	1,636,837	18,547,950	n.a.	n.a.	7,302,067
1958	1,825,988	20,710,408	n.a.	1,064,970	7,189,981	1,610,428	19,513,997	n.a.	871,317	7,486,288
1959	1,979,695	23,480,681	4,860,130	1,113,488	8,084,421	1,732,200	22,140,672	4,383,324	921,377	8,469,726
1960	1,966,068	23,256,055	n.a.	1,150,549	8,059,667	1,697,209	21,846,645	n.a.	n.a.	8,420,251
1961	2,075,689	24,355,060	4,813,444	1,166,927	8,580,176	1,797,608	22,882,767	4,304,598	942,764	8,947,154
1962	2,132,751	26,079,027	5,093,628	1,247,634	9,289,343	1,847,426	24,536,355	4,581,921	1,003,976	9,724,645
1963	2,185,196	27,095,434	5,356,790	1,276,880	9,528,995	1,874,384	25,222,511	4,793,642	1,016,149	9,971,311
1964	2,240,321	29,290,178	5,651,938	1,368,862	10,465,517	1,912,823	27,497,188	5,080,763	1,085,104	10,981,852
1965	2,207,927	29,788,755	5,723,494	1,369,449	11,007,933	1,887,005	28,146,136	5,154,546	1,106,446	11,509,803
1966	2,270,739	31,990,956	6,013,068	1,433,567	11,999,126	1,944,528	30,355,662	5,456,224	1,167,608	12,512,870
NATURE OF BUSINESS NOT ALLOCABLE										
1957	66,209	601,509	n.a.	n.a.	127,744	56,867	542,867	n.a.	n.a.	142,186
1958	57,617	408,085	n.a.	35,578	76,948	47,364	369,335	n.a.	15,179	103,335
1959	50,333	616,396	325,203	22,887	76,672	39,142	483,235	248,019	16,179	90,550
1960	47,568	533,469	n.a.	18,820	56,671	33,304	482,267	n.a.	n.a.	71,212
1961	79,421	1,400,160	758,900	48,260	150,913	57,822	1,241,118	645,851	37,383	177,792
1962	57,509	513,301	232,876	22,872	93,603	41,940	443,860	194,247	16,581	109,796
1963	49,268	431,179	220,287	20,598	71,485	34,120	385,824	194,825	15,688	84,663
1964	52,272	697,253	360,581	26,086	94,482	40,700	618,563	310,098	21,256	110,056
1965	28,448	177,992	70,089	7,969	45,921	20,603	165,798	64,914	4,911	55,018
1966	45,874	510,962	282,431	14,682	93,112	35,090	469,535	253,621	10,810	106,112

[1]Excludes estimate for Agriculture, forestry, and fisheries which was not prepared for this year.
[2]Net loss exceeds net profit.
n.a. - Not available.
NOTE: See text for explanatory statements and "Description of the Samples and Limitations of the Data."

Table 9.2—NUMBER OF PARTNERSHIPS, TOTAL RECEIPTS, BUSINESS RECEIPTS, COST OF GOODS SOLD, DEPRECIATION, AND NET PROFIT, BY INDUSTRIAL DIVISION, 1957-1966

Industrial division and year	Partnerships with and without net profit							Partnerships with net profit						
				Deductions							Deductions			
	Number of partnerships	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Depreciation (Thousand dollars)	Other deductions (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of partnerships	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Depreciation (Thousand dollars)	Other deductions (Thousand dollars)	Net profit (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
ALL INDUSTRIAL DIVISIONS														
1957	970,627	n.a.	81,999,050	52,353,543	2,137,600	n.a.	8,758,488	779,335	n.a.	70,273,306	43,644,616	n.a.	n.a.	9,513,145
1958	953,840	n.a.	77,513,675	48,899,705	2,017,335	n.a.	8,649,053	765,450	n.a.	67,557,661	41,866,050	1,616,799	n.a.	9,487,390
1959	949,396	78,406,071	77,046,643	47,162,367	2,102,722	20,296,274	8,844,708	759,172	71,006,298	69,828,273	42,544,020	1,595,750	17,145,723	9,720,805
1960	940,560	74,307,629	72,894,735	43,441,533	2,083,506	20,422,217	8,360,373	739,428	66,193,449	64,973,846	38,402,311	1,539,015	16,878,834	9,373,289
1961	938,966	74,706,827	73,412,664	44,568,579	2,178,293	19,271,333	8,688,622	727,725	66,352,186	65,217,119	39,105,992	1,575,740	15,924,947	9,745,507
1962	932,181	73,672,672	72,303,784	43,699,378	2,213,291	19,246,984	8,513,019	718,459	65,536,131	64,372,807	38,595,238	1,551,108	15,643,286	9,746,499
1963	924,276	73,274,451	71,762,372	43,076,617	2,267,622	19,262,046	8,668,166	701,660	64,953,784	63,674,634	37,839,310	1,564,086	15,542,489	10,007,899
1964	922,160	74,822,051	73,252,175	42,918,074	2,445,239	20,214,274	9,244,464	694,126	66,665,948	65,332,749	38,096,687	1,646,011	16,197,891	10,725,359
1965	914,215	75,258,639	73,588,349	41,896,201	2,529,645	21,133,648	9,699,145	684,822	67,303,182	65,884,881	37,375,988	1,674,269	16,985,012	11,267,913
1966	922,680	79,776,231	78,153,124	45,451,072	2,764,916	21,115,182	10,445,061	684,742	70,943,604	69,562,449	40,319,941	1,750,649	16,759,117	12,113,897
AGRICULTURE, FORESTRY, AND FISHERIES														
1957	148,910	n.a.	4,323,272	1,317,418	331,430	n.a.	686,680	115,229	n.a.	3,568,406	1,024,295	n.a.	n.a.	819,367
1958	144,915	n.a.	4,242,768	1,352,517	326,187	n.a.	651,623	113,286	n.a.	3,465,022	1,039,530	233,161	n.a.	816,278
1959	141,715	4,412,813	4,307,393	1,229,814	311,464	2,282,094	589,441	107,350	3,637,415	3,548,103	972,220	226,558	1,687,795	750,842
1960	136,306	4,454,405	4,352,068	1,198,314	330,789	2,370,762	554,540	103,876	3,617,140	3,538,597	910,449	235,818	1,742,279	728,594
1961	136,532	4,711,307	4,609,720	2,197,051	345,647	1,558,816	609,793	103,746	3,882,868	3,802,428	1,722,060	250,647	1,125,751	784,410
1962	133,647	5,076,573	4,982,847	2,884,585	333,887	1,202,895	655,206	101,664	4,219,864	4,144,854	2,248,459	247,758	888,846	834,801
1963	130,420	4,800,591	4,689,503	2,899,338	324,041	1,010,694	566,518	95,820	3,898,547	3,808,028	2,178,024	235,822	718,822	765,879
1964	130,359	5,027,854	4,929,185	2,848,229	359,424	1,209,178	611,023	93,018	4,037,501	3,958,738	2,085,436	252,020	855,039	845,006
1965	127,782	5,141,160	5,023,893	3,125,755	370,825	967,663	676,917	92,417	4,283,259	4,189,628	2,423,572	258,904	684,934	915,849
1966	125,101	5,412,976	5,268,060	3,183,827	399,554	1,079,285	750,310	93,143	4,535,213	4,418,817	2,483,384	289,968	765,821	996,040
MINING														
1957	15,383	n.a.	1,337,111	622,986	145,735	n.a.	78,010	9,395	n.a.	1,010,510	434,656	n.a.	n.a.	170,919
1958	18,075	n.a.	1,034,473	611,742	106,522	n.a.	[1]45,959	11,290	n.a.	760,774	364,046	67,586	n.a.	127,459
1959	13,301	986,837	956,740	462,503	91,315	407,300	25,719	7,921	733,595	711,898	319,990	55,510	245,012	113,083
1960	15,697	1,048,288	1,006,936	487,924	103,367	499,813	[1]42,816	8,400	743,074	721,616	310,354	59,997	258,375	114,348
1961	15,939	1,018,877	984,842	565,279	99,763	362,060	[1]8,225	8,903	789,383	767,011	407,032	64,235	206,446	111,670
1962	15,040	944,894	912,334	500,615	83,941	364,099	[1]3,761	8,944	714,356	691,641	336,384	53,966	211,605	112,401
1963	14,150	935,143	893,581	484,560	78,717	381,363	[1]9,497	8,747	726,403	697,644	336,735	52,092	219,925	117,651
1964	14,432	1,027,521	976,134	484,314	79,690	440,564	22,953	8,871	836,461	802,270	351,676	56,589	283,547	144,649
1965	14,902	920,931	865,822	366,200	74,580	493,219	[1]13,068	8,469	703,981	668,410	247,113	50,320	278,352	128,196
1966	13,238	939,833	882,348	490,749	72,664	386,954	[1]10,534	7,882	721,568	677,340	312,253	42,349	222,145	144,821
CONTRACT CONSTRUCTION														
1957	65,945	n.a.	7,535,301	5,386,101	192,949	n.a.	778,739	58,273	n.a.	6,558,026	4,555,464	n.a.	n.a.	838,123
1958	60,945	n.a.	7,337,987	5,476,813	172,080	n.a.	715,803	52,115	n.a.	6,360,026	4,634,647	144,661	n.a.	768,478
1959	67,130	7,874,934	7,788,135	5,559,971	234,251	1,367,872	712,840	57,481	6,772,682	6,710,360	4,678,919	166,188	1,124,537	803,038
1960	62,451	6,663,365	6,583,633	4,587,492	168,022	1,270,066	637,785	52,944	5,712,514	5,642,037	3,821,513	136,189	1,041,279	713,533
1961	62,290	7,503,350	7,432,568	5,767,076	165,377	880,617	690,280	51,869	6,251,381	6,194,163	4,648,183	134,619	698,296	770,283
1962	58,164	6,877,933	6,804,981	5,284,785	153,763	845,236	594,149	49,019	5,850,327	5,791,860	4,376,880	112,371	661,265	699,811
1963	60,408	6,971,722	6,894,915	5,280,665	138,624	927,905	624,528	50,047	5,933,869	5,872,427	4,378,949	109,912	711,066	733,942
1964	57,298	6,685,456	6,616,171	5,026,633	144,258	832,969	681,596	48,178	5,868,716	5,815,312	4,325,116	117,138	675,116	751,346
1965	58,481	7,092,010	7,003,491	5,220,313	142,726	1,052,587	676,384	49,271	6,183,113	6,108,872	4,474,279	118,702	820,734	769,398
1966	56,115	7,865,406	7,771,390	6,115,338	139,585	846,994	763,489	47,090	7,017,553	6,939,738	5,363,482	118,622	700,209	835,240
MANUFACTURING														
1957	51,870	n.a.	8,236,637	5,663,611	196,017	n.a.	703,440	40,470	n.a.	7,159,382	4,807,891	n.a.	n.a.	757,257
1958	50,745	n.a.	8,006,907	5,589,824	185,518	n.a.	665,908	41,555	n.a.	7,015,187	4,800,247	155,166	n.a.	728,451
1959	47,869	7,756,708	7,702,613	5,335,354	172,564	1,599,097	649,693	38,681	7,037,923	6,991,887	4,793,335	147,781	1,396,862	699,945
1960	47,183	7,424,192	7,372,219	5,050,843	167,129	1,603,946	602,274	37,898	6,608,613	6,567,029	4,440,512	138,509	1,366,465	663,127
1961	44,462	6,896,121	6,845,687	5,019,037	151,271	1,158,699	567,114	34,909	6,107,450	6,063,476	4,378,321	126,225	976,499	626,405
1962	43,091	6,702,990	6,653,967	4,870,220	141,380	1,096,463	594,927	35,119	6,037,235	5,995,113	4,338,840	118,938	934,332	645,125
1963	39,368	6,155,987	6,106,914	4,462,866	128,458	1,021,600	543,063	31,342	5,510,133	5,470,868	3,938,720	110,092	879,131	582,190
1964	40,411	6,591,833	6,542,733	4,816,939	140,549	1,026,068	608,277	32,376	6,061,654	6,018,885	4,380,628	124,118	908,021	648,887
1965	36,566	5,664,938	5,596,362	3,953,266	123,045	999,238	589,389	29,332	5,204,422	5,143,316	3,597,616	108,557	874,545	623,704
1966	36,544	6,144,233	6,076,860	4,347,937	134,951	1,044,203	617,142	29,018	5,555,944	5,500,063	3,880,636	112,565	887,451	675,292

Footnotes at end of table.

Table 9.2—NUMBER OF PARTNERSHIPS, TOTAL RECEIPTS, BUSINESS RECEIPTS, COST OF GOODS SOLD, DEPRECIATION, AND NET PROFIT, BY INDUSTRIAL DIVISION, 1957-1966—Continued

Industrial division and year	Partnerships with and without net profit							Partnerships with net profit						
				Deductions							Deductions			
	Number of partnerships	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Depreciation (Thousand dollars)	Other deductions (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of partnerships	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Depreciation (Thousand dollars)	Other deductions (Thousand dollars)	Net profit (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
TRANSPORTATION, COMMUNICATION, ELECTRIC, GAS, AND SANITARY SERVICES														
1957	16,873	n.a.	1,057,162	254,222	69,279	n.a.	139,948	13,804	n.a.	944,845	227,491	n.a.	n.a.	152,249
1958	17,198	n.a.	1,047,915	281,973	76,502	n.a.	131,685	13,009	n.a.	941,977	241,417	63,966	n.a.	143,100
1959	17,623	1,119,613	1,105,980	277,601	75,029	635,337	131,646	13,817	991,397	979,255	236,754	62,502	546,387	145,754
1960	17,638	1,013,882	1,000,332	198,500	76,160	610,296	128,926	13,786	898,273	887,812	159,511	62,357	521,528	144,877
1961	18,100	1,180,641	1,166,703	667,198	74,601	292,653	146,189	14,490	1,050,889	1,037,824	587,966	61,640	243,866	157,417
1962	17,032	1,007,149	995,355	545,769	65,986	271,091	124,303	13,046	876,471	866,826	461,403	55,431	220,579	139,058
1963	16,640	1,137,189	1,121,786	619,013	68,887	306,118	143,171	12,945	950,772	938,721	493,785	54,119	244,516	158,352
1964	16,437	1,093,282	1,081,117	590,668	71,330	289,982	141,302	12,789	937,494	928,009	484,077	57,007	238,762	157,648
1965	17,779	1,338,184	1,315,036	696,637	77,091	417,661	146,795	13,481	1,166,929	1,146,668	602,964	62,815	330,193	170,957
1966	15,484	1,271,109	1,238,141	750,836	82,495	283,574	154,204	11,821	1,070,652	1,040,550	604,078	65,351	226,246	174,977
WHOLESALE AND RETAIL TRADE														
1957	331,074	n.a.	47,048,420	37,119,158	495,052	n.a.	2,721,022	270,139	n.a.	39,654,007	30,843,021	n.a.	n.a.	2,878,355
1958	317,656	n.a.	42,919,970	33,564,923	473,776	n.a.	2,535,901	261,491	n.a.	37,399,183	29,014,478	414,313	n.a.	2,713,152
1959	303,822	42,073,880	41,659,862	32,416,175	434,826	6,693,767	2,529,112	253,244	38,848,313	38,475,953	29,856,004	383,803	5,925,216	2,683,290
1960	291,053	39,416,044	39,002,533	30,252,983	405,782	6,466,909	2,290,370	239,575	35,662,167	35,293,247	27,258,314	349,403	5,596,231	2,458,219
1961	277,567	37,745,960	37,389,282	28,607,128	394,477	6,520,348	2,224,007	226,759	34,186,413	33,867,093	25,817,564	340,220	5,644,906	2,383,723
1962	267,493	36,963,635	36,580,084	27,921,815	371,149	6,472,056	2,198,615	217,842	33,660,602	33,313,712	25,354,344	321,247	5,630,587	2,354,424
1963	256,601	35,874,352	35,470,908	27,169,880	364,583	6,182,876	2,157,013	207,737	32,671,985	32,308,920	24,682,147	314,043	5,346,389	2,329,406
1964	248,725	35,064,624	35,286,159	26,811,708	363,001	6,232,307	2,257,608	202,550	32,584,609	32,240,257	24,408,028	314,366	5,451,060	2,411,155
1965	235,322	34,758,290	34,373,043	26,097,580	348,965	6,095,603	2,216,142	191,968	31,922,463	31,569,125	23,882,284	305,027	5,378,671	2,356,481
1966	231,254	35,833,069	35,425,458	27,182,206	360,915	6,042,850	2,247,098	186,870	32,710,991	32,341,930	24,718,229	314,458	5,272,970	2,405,334
Wholesale Trade														
1957	53,161	n.a.	17,245,681	14,537,160	133,344	n.a.	779,043	44,450	n.a.	14,429,962	11,977,598	n.a.	n.a.	824,761
1958	48,884	n.a.	15,115,810	12,665,191	119,776	n.a.	708,062	40,439	n.a.	13,292,493	11,067,675	101,647	n.a.	755,989
1959	50,456	14,693,198	14,564,794	12,105,900	111,833	1,774,914	700,551	42,017	13,818,440	13,702,947	11,375,396	98,269	1,600,321	744,454
1960	40,572	12,854,708	12,711,942	10,618,177	95,028	1,554,750	586,753	34,392	11,860,627	11,732,368	9,767,682	82,896	1,382,487	627,562
1961	41,950	12,945,796	12,842,911	10,591,842	93,514	1,657,683	602,757	34,699	11,944,394	11,849,851	9,742,828	82,755	1,485,971	632,840
1962	40,960	12,477,567	12,356,676	10,135,081	89,754	1,679,672	573,060	33,535	11,399,743	11,290,057	9,231,481	78,744	1,478,254	611,264
1963	43,498	12,365,831	12,245,849	10,062,946	90,433	1,600,528	611,924	35,163	11,375,099	11,265,428	9,227,570	77,995	1,416,441	653,093
1964	36,098	11,837,339	11,718,204	9,604,014	89,788	1,551,316	592,221	30,007	10,944,669	10,836,095	8,847,346	78,780	1,387,153	631,390
1965	31,683	11,000,021	10,878,558	9,009,826	79,065	1,363,572	547,558	26,281	10,193,029	10,080,687	8,317,994	68,705	1,230,168	576,162
1966	29,179	11,251,240	11,142,239	9,379,580	78,821	1,287,308	505,531	23,646	10,398,054	10,300,080	8,631,682	70,538	1,158,497	537,337
Retail Trade														
1957	266,006	n.a.	27,853,899	21,058,772	338,814	n.a.	1,837,002	216,789	n.a.	23,627,455	17,642,340	n.a.	n.a.	1,938,815
1958	250,629	n.a.	25,378,891	19,044,502	322,728	n.a.	1,676,099	206,607	n.a.	21,920,647	16,275,461	284,180	n.a.	1,797,770
1959	241,170	25,143,176	24,882,099	18,610,526	295,728	4,545,147	1,691,775	200,611	22,933,689	22,700,007	16,893,149	260,770	3,983,536	1,796,234
1960	238,451	25,040,435	24,786,856	18,484,372	292,453	4,651,630	1,611,980	195,737	22,423,898	22,199,029	16,454,267	250,913	3,987,045	1,731,673
1961	228,775	23,662,652	23,420,711	17,171,502	286,873	4,650,864	1,553,413	186,388	21,199,941	20,985,097	15,304,742	245,048	3,972,104	1,678,047
1962	220,585	23,479,010	23,226,584	17,041,669	268,542	4,604,700	1,564,099	179,328	21,323,169	21,095,472	15,432,486	230,736	3,984,371	1,675,576
1963	211,819	23,371,493	23,088,734	17,004,699	272,657	4,559,306	1,534,831	171,625	21,168,642	20,915,916	15,359,399	234,668	3,908,861	1,665,714
1964	208,969	23,356,444	23,102,573	16,860,622	267,438	4,591,927	1,636,457	169,810	21,219,968	20,988,209	15,248,990	231,044	3,993,177	1,746,757
1965	202,164	23,505,215	23,244,161	16,902,427	266,725	4,681,914	1,654,149	164,616	21,502,886	21,264,530	15,400,232	233,421	4,104,299	1,764,934
1966	199,804	24,283,701	23,987,498	17,595,516	278,139	4,695,168	1,714,878	161,464	22,040,941	21,771,932	15,898,186	240,464	4,062,653	1,839,638
Wholesale and Retail Trade not Allocable														
1957	11,907	n.a.	1,948,840	1,523,226	22,894	n.a.	104,977	8,900	n.a.	1,596,590	1,223,083	n.a.	n.a.	114,779
1958	18,143	n.a.	2,425,269	1,855,230	31,272	n.a.	151,740	14,445	n.a.	2,186,043	1,671,342	28,486	n.a.	159,393
1959	12,196	2,237,506	2,212,969	1,699,749	27,265	373,706	136,786	10,616	2,096,184	2,072,999	1,587,459	24,764	341,359	142,602
1960	12,030	1,520,901	1,503,735	1,150,434	18,301	260,529	91,637	9,446	1,377,642	1,361,850	1,036,365	15,594	226,699	98,984
1961	6,842	1,137,512	1,125,660	843,784	14,090	211,801	67,837	5,672	1,042,078	1,032,145	769,994	12,417	186,831	72,836
1962	5,948	1,007,058	996,824	745,063	12,853	187,684	61,456	4,979	937,690	928,183	690,377	11,767	167,962	67,584
1963	1,284	137,028	136,325	102,235	1,493	23,042	10,258	949	128,244	127,576	95,178	1,380	21,087	10,599
1964	3,658	470,841	465,382	347,072	5,775	89,064	28,930	2,733	419,972	415,953	311,692	4,542	70,730	33,008
1965	1,476	253,054	250,324	185,327	3,175	50,117	14,435	1,071	226,548	223,908	164,058	2,901	44,204	15,385
1966	2,271	298,128	295,721	207,110	3,955	60,374	26,689	1,759	271,996	269,918	188,361	3,456	51,820	28,359

Footnotes at end of table.

Table 9.2—NUMBER OF PARTNERSHIPS, TOTAL RECEIPTS, BUSINESS RECEIPTS, COST OF GOODS SOLD, DEPRECIATION, AND NET PROFIT, BY INDUSTRIAL DIVISION, 1957-1966—Continued

Industrial division and year	Partnerships with and without net profit							Partnerships with net profit						
	Number of partnerships	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Deductions: Cost of goods sold (Thousand dollars)	Deductions: Depreciation (Thousand dollars)	Deductions: Other deductions (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of partnerships	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Deductions: Cost of goods sold (Thousand dollars)	Deductions: Depreciation (Thousand dollars)	Deductions: Other deductions (Thousand dollars)	Net profit (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
FINANCE, INSURANCE, AND REAL ESTATE														
1957	170,180	n.a.	3,822,641	172,295	368,322	n.a.	1,065,671	131,063	n.a.	3,360,223	149,103	n.a.	n.a.	1,200,725
1958	168,960	n.a.	3,761,778	171,063	347,237	n.a.	1,161,345	126,375	n.a.	3,209,302	156,407	273,142	n.a.	1,277,977
1959	185,173	4,745,143	4,217,032	194,699	444,978	2,904,361	1,201,105	137,648	4,201,259	3,732,150	172,101	294,384	2,336,285	1,398,489
1960	202,630	4,696,220	4,154,424	142,333	473,777	2,988,315	1,091,795	145,653	4,058,786	3,571,157	131,299	294,783	2,296,679	1,336,025
1961	207,678	5,442,938	4,901,991	219,465	580,081	3,525,858	1,117,534	143,766	4,671,158	4,183,196	194,248	346,877	2,698,508	1,431,525
1962	229,400	5,564,292	4,975,893	221,550	689,461	3,700,827	952,454	155,547	4,483,009	3,983,570	205,117	371,806	2,491,740	1,414,346
1963	233,516	6,121,802	5,468,656	380,821	741,931	4,067,433	931,617	155,366	4,897,428	4,354,571	288,347	394,992	2,753,816	1,460,273
1964	246,407	6,935,414	6,185,466	720,803	891,598	4,470,812	852,201	159,966	5,417,299	4,780,057	632,995	439,183	2,802,429	1,542,692
1965	248,987	7,581,963	6,845,420	824,559	956,359	4,817,934	983,111	158,500	5,959,967	5,330,288	716,376	454,495	3,076,069	1,713,027
1966	268,563	8,376,031	7,742,442	786,229	1,131,079	5,478,519	980,204	164,279	6,341,078	5,816,565	730,308	490,570	3,339,237	1,780,963
SERVICES														
1957	155,230	n.a.	8,291,883	1,659,262	330,984	n.a.	2,502,416	130,052	n.a.	7,730,282	1,484,289	n.a.	n.a.	2,606,802
1958	162,881	n.a.	8,927,394	1,728,299	324,117	n.a.	2,779,900	137,066	n.a.	8,207,736	1,521,068	260,506	n.a.	2,853,531
1959	160,498	9,166,991	9,043,783	1,566,623	328,465	4,308,312	2,963,591	134,487	8,538,793	8,437,534	1,411,487	252,631	3,804,792	3,069,883
1960	159,360	9,445,464	9,281,292	1,483,675	354,800	4,551,437	3,055,552	131,521	8,765,888	8,629,767	1,331,103	259,168	4,009,404	3,166,213
1961	171,278	10,109,802	9,985,284	1,494,027	364,684	4,939,214	3,311,877	139,851	9,324,228	9,214,724	1,323,503	249,316	4,303,593	3,447,816
1962	166,737	10,517,086	10,380,375	1,461,501	373,265	5,288,676	3,393,644	136,389	9,678,750	9,569,796	1,266,197	269,278	4,601,260	3,542,015
1963	171,994	11,267,660	11,106,307	1,778,047	422,310	5,357,321	3,709,982	138,845	10,355,353	10,214,348	1,541,176	292,974	4,667,490	3,853,713
1964	166,678	11,767,574	11,608,635	1,605,868	394,412	5,703,266	4,064,028	135,465	10,898,269	10,767,133	1,418,628	285,167	4,977,323	4,217,151
1965	168,850	12,632,449	12,442,300	1,554,506	430,520	6,245,305	4,402,118	137,774	11,769,503	11,624,624	1,387,796	310,925	5,510,781	4,560,001
1966	172,384	13,842,881	13,659,823	2,565,366	442,327	5,910,738	4,924,450	141,903	12,907,018	12,745,224	2,199,797	315,772	5,319,043	5,072,406
NATURE OF BUSINESS NOT ALLOCABLE														
1957	15,162	n.a.	346,623	158,490	7,832	n.a.	82,562	10,910	n.a.	287,625	118,406	n.a.	n.a.	89,348
1958	12,465	n.a.	234,483	122,551	5,396	n.a.	52,847	9,263	n.a.	198,454	94,210	4,298	n.a.	58,964
1959	12,265	269,152	265,105	119,627	9,830	98,134	41,561	8,543	244,921	241,133	103,210	6,393	78,837	56,481
1960	8,242	145,769	141,298	39,469	3,680	60,673	41,947	5,775	126,994	122,584	29,256	2,791	46,594	48,353
1961	5,120	97,831	96,587	32,318	2,392	33,068	30,053	3,432	88,416	87,204	27,115	1,961	27,082	32,258
1962	1,577	18,120	17,948	8,538	459	5,641	3,482	889	15,517	15,435	7,614	313	3,072	4,518
1963	1,179	10,005	9,802	1,427	71	6,736	1,771	811	9,294	9,107	1,427	40	1,334	6,493
1964	1,413	28,493	26,571	12,912	977	9,128	5,476	913	23,945	22,088	10,103	423	6,594	6,825
1965	5,546	128,714	122,982	57,385	5,534	44,438	21,357	3,610	109,545	103,950	43,988	4,524	30,733	30,300
1966	3,998	90,693	88,602	28,584	1,346	42,065	18,698	2,735	83,587	82,222	27,774	994	25,995	28,824

n.a. - Not available.
[1]Net loss exceeds net profit.
NOTE: See text for explanatory statements and "Description of the Samples and Limitations of the Data."
Estimates are rounded and may not add to totals.

ACTIVE SMALL BUSINESS CORPORATIONS

Table 9.3—NUMBER OF RETURNS, TOTAL RECEIPTS, BUSINESS RECEIPTS, SELECTED DEDUCTIONS, AND NET INCOME, BY INDUSTRIAL DIVISION, 1959-1966

Industrial division and year	Returns with and without net income						Returns with net income					
	Number of returns	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Cost of sales and operations (Thousand dollars)	Depreciation (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Number of returns	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Cost of sales and operations (Thousand dollars)	Depreciation (Thousand dollars)	Net income (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
ALL INDUSTRIAL DIVISIONS												
1959	71,140	19,199,731	18,858,054	14,346,693	295,201	395,299	46,037	n.a.	n.a.	n.a.	n.a.	605,298
1960	90,221	23,417,799	22,946,017	17,275,261	382,341	382,479	56,123	17,749,983	17,382,847	13,021,184	250,436	678,476
1961	106,048	26,175,449	25,593,550	n.a.	442,765	564,447	67,817	21,253,736	20,774,781	n.a.	302,416	904,377
1962	123,666	29,808,701	29,108,623	21,493,296	515,483	707,097	78,939	n.a.	n.a.	n.a.	n.a.	1,051,326
1963	139,112	35,083,133	34,245,587	25,082,324	605,476	799,453	88,084	28,222,474	27,537,869	20,160,322	394,799	1,237,110
1964	157,855	40,112,212	39,292,010	29,017,749	703,433	1,040,197	102,585	33,088,879	32,421,380	23,999,529	490,050	1,490,392
1965	173,410	46,442,511	45,433,118	33,476,283	792,852	1,447,857	115,475	39,242,734	38,382,811	n.a.	564,789	1,969,400
1966	181,851	50,909,933	49,858,410	36,378,651	892,452	1,655,084	118,374	41,935,993	41,052,483	n.a.	627,324	2,232,968
AGRICULTURE, FORESTRY, AND FISHERIES												
1959	1,485	177,211	168,017	117,373	11,767	[1]4,838	689	n.a.	n.a.	n.a.	n.a.	13,955
1960	2,508	378,213	359,997	254,720	18,517	1,707	1,251	281,194	270,420	195,833	9,289	20,755
1961	3,367	546,707	520,513	n.a.	23,311	11,692	1,934	448,259	428,308	n.a.	14,413	33,936
1962	4,106	650,264	592,735	421,306	31,053	11,066	2,207	n.a.	n.a.	n.a.	n.a.	n.a.
1963	4,988	918,384	867,166	656,647	38,492	16,892	2,320	624,543	582,870	439,229	18,834	56,696
1964	6,144	762,448	728,521	495,058	46,265	[1]797	3,106	523,743	501,384	318,128	22,928	42,557
1965	6,839	1,119,696	1,074,876	796,679	54,346	89	3,778	843,415	806,334	n.a.	32,659	60,244
1966	7,427	1,237,971	1,183,654	816,834	64,494	28,141	4,207	927,588	888,333	n.a.	44,310	82,216
MINING												
1959	832	130,206	126,259	83,784	10,291	261	457	n.a.	n.a.	n.a.	n.a.	10,634
1960	1,009	225,075	217,251	141,979	18,545	4,174	531	181,172	174,797	115,664	13,182	11,583
1961	1,277	314,687	302,327	n.a.	18,637	[1]3,618	693	254,620	244,338	n.a.	13,636	17,048
1962	1,482	205,495	199,152	131,657	15,981	[1]3,500	687	n.a.	n.a.	n.a.	n.a.	n.a.
1963	1,550	275,214	244,808	158,384	14,035	25,001	843	228,876	199,563	122,954	10,867	33,520
1964	1,606	302,685	289,479	185,731	21,979	6,791	999	233,516	224,025	129,895	15,527	21,770
1965	1,912	425,073	412,351	259,154	27,013	32,754	1,172	342,389	334,033	n.a.	22,655	46,652
1966	2,227	771,034	741,000	563,624	44,444	20,769	1,153	527,689	507,724	n.a.	27,428	48,855
CONTRACT CONSTRUCTION												
1959	6,137	1,859,791	1,848,947	1,532,524	27,457	33,777	3,948	n.a.	n.a.	n.a.	n.a.	53,182
1960	8,290	2,185,466	2,167,244	1,739,473	33,012	27,352	5,197	1,568,418	1,555,161	1,215,017	23,973	57,551
1961	10,229	2,611,715	2,581,212	n.a.	41,461	42,455	6,313	2,015,334	1,991,142	n.a.	27,900	75,995
1962	12,289	3,117,909	3,087,532	2,475,289	48,669	83,182	8,256	n.a.	n.a.	n.a.	n.a.	n.a.
1963	13,031	3,354,909	3,324,299	2,639,357	53,828	58,474	8,218	2,551,794	2,533,478	1,964,209	38,490	104,033
1964	14,901	4,110,290	4,074,180	3,255,388	61,613	111,054	9,904	3,416,622	3,387,362	2,682,093	49,645	144,022
1965	18,000	5,317,183	5,262,109	4,159,998	86,505	176,623	12,774	4,475,929	4,433,687	n.a.	71,179	225,880
1966	17,603	5,299,487	5,254,759	4,214,391	75,863	160,119	12,105	4,470,921	4,435,636	n.a.	60,983	196,965
MANUFACTURING												
1959	11,849	4,156,795	4,120,786	3,121,071	74,225	107,795	8,016	n.a.	n.a.	n.a.	n.a.	152,706
1960	14,240	4,549,450	4,506,728	3,239,620	85,147	102,931	8,970	3,555,514	3,520,595	2,503,613	61,016	161,299
1961	15,776	5,290,295	5,230,566	n.a.	96,299	136,234	10,775	4,444,637	4,392,235	n.a.	74,111	201,219
1962	18,152	5,664,272	5,605,105	4,082,706	105,365	162,346	11,740	n.a.	n.a.	n.a.	n.a.	n.a.
1963	19,607	6,904,268	6,831,413	5,077,924	127,933	173,157	12,926	5,590,996	5,536,882	4,088,684	90,714	263,269
1964	21,659	7,576,416	7,501,104	5,500,743	140,671	285,471	15,236	6,463,840	6,396,296	4,656,151	110,149	351,577
1965	22,534	8,239,182	8,123,715	5,787,809	166,221	395,148	15,811	7,212,082	7,107,755	n.a.	132,746	469,019
1966	21,737	9,421,868	9,332,302	6,810,371	168,593	476,177	14,666	7,898,611	7,830,538	n.a.	126,985	580,092
TRANSPORTATION, COMMUNICATION, ELECTRIC, GAS, AND SANITARY SERVICES												
1959	2,510	416,805	408,146	257,104	24,371	16,538	1,546	n.a.	n.a.	n.a.	n.a.	23,168
1960	2,998	491,884	474,926	282,329	33,081	13,667	1,777	363,445	348,291	201,533	18,669	27,019
1961	4,109	674,614	630,869	n.a.	32,836	50,981	2,458	500,093	459,630	n.a.	21,379	60,701
1962	4,802	778,620	764,852	471,080	38,249	29,827	2,910	n.a.	n.a.	n.a.	n.a.	n.a.
1963	5,734	906,563	886,180	569,295	56,239	29,173	3,572	634,852	618,502	378,928	30,437	51,316
1964	6,132	1,080,097	1,046,158	681,636	57,479	41,120	3,856	870,721	843,721	546,633	42,170	64,375
1965	7,090	1,170,673	1,147,357	746,129	60,850	56,678	4,519	941,855	922,417	n.a.	40,522	84,756
1966	7,097	1,295,889	1,276,509	718,629	80,815	43,892	4,621	1,059,656	1,043,329	n.a.	58,730	71,690
WHOLESALE AND RETAIL TRADE												
1959	31,616	11,156,330	11,041,806	8,700,764	91,361	154,724	21,140	n.a.	n.a.	n.a.	n.a.	227,131
1960	38,568	13,842,049	13,656,990	10,990,184	110,418	151,833	25,171	10,513,071	10,373,682	8,328,689	80,906	254,970
1961	43,822	14,456,503	14,257,606	n.a.	124,402	211,661	29,084	11,873,422	11,711,939	n.a.	92,451	314,657
1962	51,541	16,971,630	16,711,110	12,944,061	158,096	321,989	34,696	n.a.	n.a.	n.a.	n.a.	n.a.
1963	57,585	19,433,793	19,141,576	14,783,741	176,460	329,061	39,212	16,122,809	15,883,646	12,300,862	130,898	464,582
1964	63,423	22,837,820	22,556,401	17,455,117	204,455	442,920	43,438	19,048,912	18,816,475	14,613,350	155,755	585,509
1965	68,219	25,904,288	25,545,434	19,928,975	220,009	540,257	47,775	22,161,574	21,855,001	n.a.	172,736	683,123
1966	72,393	27,154,692	26,792,735	20,705,044	241,172	622,674	49,950	22,594,422	22,278,800	n.a.	187,182	779,989
Wholesale Trade												
1959	9,182	5,014,472	4,979,031	4,135,106	31,941	72,034	6,900	n.a.	n.a.	n.a.	n.a.	94,423
1960	11,637	6,400,030	6,328,542	5,355,449	36,179	87,729	8,477	5,239,931	5,178,389	4,369,116	29,732	114,639
1961	13,189	6,433,336	6,351,684	n.a.	42,135	97,659	9,625	5,580,536	5,511,089	n.a.	33,953	126,781
1962	14,868	n.a.	n.a.	n.a.	n.a.	n.a.	10,907	n.a.	n.a.	n.a.	n.a.	n.a.
1963	17,403	7,884,824	7,784,455	6,276,826	55,306	164,222	12,628	6,839,372	6,752,995	5,438,712	44,625	199,544
1964	18,765	10,090,163	9,988,315	8,162,202	65,486	202,135	13,552	8,850,412	8,761,558	7,143,344	55,894	245,436
1965	19,083	10,730,281	10,604,257	8,792,175	68,951	229,027	14,503	9,557,248	9,445,041	n.a.	59,483	268,987
1966	21,068	11,835,426	11,702,078	9,462,321	80,000	300,620	15,689	10,069,190	9,951,554	n.a.	65,217	343,491

Footnotes at end of table.

ACTIVE SMALL BUSINESS CORPORATIONS

Table 9.3—NUMBER OF RETURNS, TOTAL RECEIPTS, BUSINESS RECEIPTS, SELECTED DEDUCTIONS, AND NET INCOME, BY INDUSTRIAL DIVISION, 1959-1966--Continued

Industrial division and year	Returns with and without net income						Returns with net income					
	Number of returns	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Cost of sales and operations (Thousand dollars)	Depreciation (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Number of returns	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Cost of sales and operations (Thousand dollars)	Depreciation (Thousand dollars)	Net income (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
WHOLESALE AND RETAIL TRADE—Continued												
Retail Trade												
1959	20,310	5,448,169	5,376,824	4,039,395	53,453	67,607	12,772	n.a.	n.a.	n.a.	n.a.	114,066
1960	24,650	6,798,797	6,695,663	5,148,067	67,304	56,739	15,132	4,744,684	4,674,997	3,556,511	45,689	127,170
1961	29,472	7,531,220	7,422,948	n.a.	77,881	102,355	18,595	5,848,634	5,764,898	n.a.	54,588	174,098
1962	34,902	n.a.	n.a.	n.a.	n.a.	n.a.	22,457	n.a.	n.a.	n.a.	n.a.	n.a.
1963	38,868	11,140,331	10,952,089	8,220,178	116,290	149,517	25,577	8,930,568	8,780,866	6,614,789	81,792	248,412
1964	43,583	12,401,091	12,224,957	9,035,471	135,282	232,920	29,146	9,918,860	9,778,183	7,264,228	96,705	329,723
1965	47,921	14,599,476	14,374,186	10,704,861	145,508	296,048	32,391	12,093,564	11,906,233	n.a.	108,270	397,671
1966	50,753	15,100,391	14,876,577	11,092,143	158,739	310,540	33,907	12,328,425	12,134,377	n.a.	119,867	422,761
Wholesale and Retail Trade not Allocable												
1959	2,124	693,689	685,951	526,263	5,967	15,083	1,468	n.a.	n.a.	n.a.	n.a.	18,642
1960	2,281	643,222	632,785	486,668	6,935	7,365	1,562	528,456	520,296	403,062	5,485	13,161
1961	1,161	491,947	482,974	n.a.	4,386	11,647	864	444,252	435,952	n.a.	3,910	13,778
1962	1,771	n.a.	n.a.	n.a.	n.a.	n.a.	1,332	n.a.	n.a.	n.a.	n.a.	n.a.
1963	1,314	408,638	405,032	286,737	4,864	15,322	1,007	352,869	349,785	247,361	4,481	16,626
1964	1,075	346,566	343,129	257,444	3,687	7,865	740	279,640	276,734	205,778	3,156	10,350
1965	1,215	574,531	566,991	431,939	5,550	15,182	881	510,762	503,727	n.a.	4,983	16,465
1966	572	218,875	214,080	150,580	2,433	11,514	354	196,807	192,869	n.a.	2,098	13,737
FINANCE, INSURANCE, AND REAL ESTATE												
1959	7,480	325,581	195,017	5,250	7,643	58,675	4,970	n.a.	n.a.	n.a.	n.a.	70,349
1960	10,368	423,636	278,441	36,783	10,123	56,296	6,427	338,683	219,368	32,121	6,686	75,549
1961	12,135	513,138	349,966	n.a.	12,202	81,545	7,888	414,288	277,549	n.a.	7,854	103,437
1962	13,395	547,273	342,061	76,235	15,328	76,726	8,590	n.a.	n.a.	n.a.	n.a.	n.a.
1963	15,948	886,222	606,580	103,938	19,002	119,360	10,191	776,355	523,752	86,768	13,955	143,719
1964	17,904	835,319	569,675	165,685	20,319	100,234	11,502	685,395	459,907	133,930	14,540	136,916
1965	19,336	1,036,488	724,983	254,401	20,289	160,361	12,297	879,663	599,948	n.a.	12,942	195,245
1966	21,904	1,177,335	876,574	265,963	25,750	112,919	13,340	949,501	690,057	n.a.	16,344	169,116
SERVICES												
1959	8,652	962,596	935,707	522,983	47,668	28,430	5,047	n.a.	n.a.	n.a.	n.a.	53,058
1960	11,760	1,316,266	1,279,498	589,568	73,343	24,163	6,664	943,993	916,846	428,265	36,646	68,440
1961	14,954	1,761,903	1,714,965	n.a.	93,083	33,552	8,582	1,298,663	1,265,448	n.a.	50,254	96,570
1962	17,537	1,868,164	1,802,023	888,302	102,527	25,046	9,765	n.a.	n.a.	n.a.	n.a.	n.a.
1963	20,217	2,395,781	2,336,657	1,089,750	119,244	48,231	10,677	1,685,090	1,652,946	775,795	60,422	119,059
1964	25,610	2,600,552	2,520,250	1,273,959	150,599	54,219	14,460	1,843,449	1,789,850	918,177	79,315	143,140
1965	28,902	3,217,500	3,130,373	1,535,712	157,290	85,386	17,161	2,373,914	2,312,202	n.a.	79,077	203,511
1966	30,918	4,532,303	4,395,792	2,282,130	191,118	177,976	18,169	3,489,935	3,374,661	n.a.	105,189	290,740
NATURE OF BUSINESS NOT ALLOCABLE												
1959	579	14,416	13,369	5,840	418	[1]63	224	n.a.	n.a.	n.a.	n.a.	1,115
1960	480	5,760	4,942	605	155	356	135	4,493	3,687	449	69	1,310
1961	379	5,887	5,526	n.a.	534	[1]55	90	4,420	4,192	n.a.	418	814
1962	362	5,074	4,053	2,660	215	415	88	n.a.	n.a.	n.a.	n.a.	n.a.
1963	452	7,999	6,908	3,288	243	104	125	7,159	6,230	2,893	182	916
1964	476	6,585	6,242	4,432	53	[1]815	84	2,681	2,360	1,172	21	526
1965	578	12,428	11,920	7,426	329	561	188	11,913	11,434	n.a.	273	970
1966	545	19,354	5,085	1,665	203	12,417	163	17,670	3,405	n.a.	173	13,305

n.a. - Not available.
[1]Deficit exceeds net income.
NOTE: Estimates are rounded and may not add to totals.
See text for explanatory statements and "Description of the Samples and Limitations of the Data."

Table 9.4—NUMBER OF RETURNS, TOTAL RECEIPTS, BUSINESS RECEIPTS, SELECTED DEDUCTIONS, AND NET INCOME, BY INDUSTRIAL DIVISION, 1957-1966

Industrial division and year	Returns with and without net income							Returns with net income						
	Number of returns	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Cost of sales and operations (Thousand dollars)	Depreciation (Thousand dollars)	Taxes paid (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Number of returns	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Cost of sales and operations (Thousand dollars)	Depreciation (Thousand dollars)	Taxes paid (Thousand dollars)	Net income (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
ALL INDUSTRIAL DIVISIONS														
1957	940,147	720,413,567	684,883,382	499,972,076	16,968,312	16,392,993	44,476,464	572,936	625,621,466	595,601,667	430,663,291	14,409,184	14,284,613	48,664,002
1958	990,381	735,338,092	696,593,934	505,251,525	18,677,093	16,691,748	38,522,869	611,131	632,342,814	599,575,755	429,822,603	15,582,519	14,255,608	43,489,773
1959	1,074,120	816,799,884	772,914,545	557,061,668	20,493,626	19,189,112	46,797,267	670,581	719,416,050	682,186,185	486,790,620	17,592,188	16,753,957	51,651,374
1960	1,140,574	849,131,939	802,790,920	577,039,064	22,159,675	21,129,646	43,505,174	670,239	724,451,248	685,691,937	486,312,907	18,565,763	18,216,216	50,382,345
1961	1,190,286	873,177,644	823,943,265	586,557,225	23,687,786	22,428,996	45,893,900	715,589	750,598,885	709,250,561	500,062,940	19,769,298	19,384,082	52,401,331
1962	1,268,042	949,305,342	895,120,385	638,036,184	27,553,447	24,802,873	49,606,038	783,195	825,254,516	780,432,580	552,635,537	23,265,866	21,506,084	56,248,301
1963	1,323,187	1,008,742,704	949,548,793	672,971,818	29,564,177	27,083,705	54,284,740	808,045	887,327,015	834,410,804	587,506,624	25,566,442	23,916,169	61,315,228
1964	1,373,517	1,086,739,483	1,018,889,198	722,476,998	31,696,173	29,802,537	61,575,194	858,515	968,052,709	906,747,757	638,617,794	27,680,039	26,550,334	68,734,651
1965	1,423,980	1,194,600,662	1,120,381,727	792,952,590	34,115,127	31,656,410	73,889,821	915,311	1,079,661,387	1,011,806,929	711,552,708	30,487,972	28,532,330	80,796,801
1966	1,468,725	1,306,313,161	1,224,370,364	866,425,312	37,473,286	35,258,317	80,527,706	939,846	1,180,509,511	1,107,110,112	777,092,026	33,370,907	31,825,916	87,740,224
AGRICULTURE, FORESTRY, AND FISHERIES														
1957	11,833	3,008,157	2,858,156	1,956,642	124,865	61,060	114,695	6,369	2,390,766	2,269,568	1,491,669	89,152	47,403	186,292
1958	13,945	3,613,666	3,454,765	2,302,554	152,352	71,711	143,561	7,654	2,761,341	2,641,189	1,654,248	103,155	54,865	230,662
1959	15,603	3,837,620	3,676,501	2,536,425	164,480	78,142	105,884	8,505	2,964,723	2,833,394	1,864,820	116,164	61,029	206,957
1960	17,139	4,402,207	4,214,621	3,022,983	178,203	86,446	37,334	9,746	3,083,051	2,939,554	2,154,226	109,046	53,625	199,291
1961	18,981	5,339,546	5,077,402	3,698,201	209,562	103,280	110,151	10,560	3,976,505	3,768,956	2,643,549	146,134	77,954	249,043
1962	22,130	6,289,029	5,977,917	4,327,109	227,420	118,656	160,954	12,734	4,953,291	4,706,658	3,321,319	161,540	92,334	288,618
1963	23,270	7,986,375	7,492,590	5,684,850	248,318	140,808	95,652	12,237	5,036,374	4,747,011	3,301,034	167,915	98,126	327,540
1964	25,933	6,329,424	5,965,818	4,328,862	265,701	142,176	138,999	13,968	4,853,505	4,572,049	3,207,877	174,817	103,927	334,105
1965	27,530	7,524,274	7,186,345	5,265,349	280,670	149,438	237,229	15,609	6,122,740	5,852,133	4,177,722	200,108	116,292	425,327
1966	27,945	8,604,616	8,203,046	5,887,109	319,023	170,090	289,214	16,604	6,451,549	6,126,741	4,196,737	226,193	128,774	465,397
MINING														
1957	12,675	11,539,284	11,107,662	6,754,012	664,658	295,237	948,335	5,785	9,235,769	8,899,353	5,225,684	486,335	224,086	1,286,520
1958	12,117	10,105,633	9,629,295	5,736,820	644,869	264,155	831,761	5,556	7,937,267	7,549,354	4,271,850	439,318	194,246	1,189,790
1959	12,920	10,354,855	9,896,963	5,812,331	691,008	283,555	645,874	6,175	8,265,643	7,899,413	4,400,884	481,831	215,036	1,146,969
1960	13,017	10,925,775	10,408,286	6,067,937	719,555	308,792	738,864	5,735	8,502,316	8,095,143	4,492,932	486,830	224,417	1,259,942
1961	13,731	12,257,972	11,615,577	6,933,073	760,119	338,394	862,437	6,695	9,607,161	9,159,206	5,198,506	545,529	244,027	1,351,156
1962	13,539	12,529,440	11,955,257	7,210,728	846,503	353,764	793,601	6,445	9,575,465	9,140,106	5,252,529	587,799	249,499	1,257,226
1963	14,878	13,055,307	12,448,085	7,295,434	842,167	342,603	1,209,730	6,994	10,982,324	10,482,936	5,893,204	673,922	273,836	1,549,553
1964	14,487	13,314,271	12,709,383	7,525,956	857,731	348,323	1,227,575	7,205	10,428,311	9,965,814	5,468,166	667,551	266,511	1,576,627
1965	13,285	12,602,087	11,903,304	6,905,746	830,015	331,935	1,391,939	6,627	10,475,464	9,924,842	5,499,016	639,276	266,294	1,702,451
1966	14,831	14,609,352	13,889,920	8,187,175	918,697	387,843	1,739,573	7,284	11,962,687	11,392,405	6,470,260	696,325	296,680	2,077,853
CONTRACT CONSTRUCTION														
1957	53,576	27,051,994	26,675,079	22,410,452	480,570	299,336	739,625	31,961	22,857,897	22,543,436	18,809,758	373,295	245,479	959,840
1958	59,847	28,561,305	28,147,531	23,575,022	524,643	327,370	658,894	35,223	23,369,892	23,019,326	19,126,927	402,758	258,749	937,558
1959	66,260	32,140,410	31,681,534	26,610,044	602,495	397,334	579,108	38,438	25,047,786	24,677,714	20,494,586	437,286	299,261	925,146
1960	72,332	32,893,347	32,361,892	27,155,785	627,039	462,323	379,212	39,049	24,066,658	23,661,837	19,575,338	416,844	323,693	837,697
1961	83,791	37,412,748	36,742,702	30,862,895	661,710	551,256	509,159	46,654	28,068,802	27,552,274	22,848,421	459,489	394,526	978,404
1962	90,604	41,065,409	40,311,096	33,857,740	734,138	651,733	617,156	53,010	31,741,147	31,151,492	25,809,681	544,447	492,660	1,111,045
1963	96,466	45,648,687	44,766,916	37,747,598	816,795	788,737	644,416	56,727	34,835,485	34,163,750	28,316,645	614,640	592,320	1,161,300
1964	104,134	49,741,423	48,776,202	40,947,386	859,635	866,453	943,090	62,083	39,668,516	38,875,335	32,224,376	675,551	674,862	1,445,456
1965	113,284	56,694,897	55,696,213	46,611,664	972,906	953,698	1,257,632	71,701	46,777,875	45,998,685	38,042,203	774,779	771,301	1,780,576
1966	112,373	63,029,874	61,850,382	51,867,138	1,123,883	1,106,634	1,398,935	70,461	51,861,587	50,961,285	42,263,418	893,469	886,199	1,974,904
MANUFACTURING														
1957	138,566	332,621,264	327,539,023	236,109,673	7,522,777	8,300,297	22,738,048	87,575	300,243,704	295,555,650	210,380,414	6,784,957	7,613,637	24,037,939
1958	150,696	329,432,571	324,134,678	235,472,476	8,529,655	8,042,980	18,500,494	95,303	292,839,015	288,027,438	206,662,059	7,502,409	7,088,561	20,291,170
1959	156,297	363,157,167	356,972,649	256,268,083	9,227,824	9,223,589	24,985,884	102,799	330,069,833	324,260,074	230,113,282	8,452,765	8,353,483	26,434,639
1960	165,862	371,093,042	364,611,950	260,824,028	9,838,599	10,039,780	22,144,790	103,567	328,898,102	322,916,749	227,415,868	8,811,076	9,027,199	24,188,610
1961	173,558	377,580,234	369,911,448	263,691,327	10,503,230	10,625,001	22,493,578	110,494	336,831,731	329,783,972	231,716,733	9,451,646	9,666,305	24,549,132
1962	183,149	407,864,669	399,659,829	283,675,065	12,418,850	11,738,065	25,350,966	120,687	369,340,766	361,788,299	254,091,178	11,319,429	10,674,305	27,200,501
1963	181,800	429,506,943	419,348,765	295,239,898	13,036,630	12,798,693	28,778,748	119,574	395,577,121	385,984,909	268,913,762	12,119,196	11,956,738	30,593,319
1964	184,961	464,819,543	453,156,983	316,726,016	13,992,333	14,813,798	32,555,934	124,556	431,522,477	420,423,494	290,616,682	13,107,548	13,957,937	34,420,063
1965	185,924	514,718,841	502,981,871	350,620,750	15,079,790	15,617,092	40,247,559	131,337	483,408,292	472,222,299	326,241,363	14,257,052	14,762,291	41,870,269
1966	187,642	570,804,436	557,318,291	390,877,215	16,333,903	17,022,352	44,403,696	133,439	537,590,329	524,643,926	364,633,538	15,467,514	16,071,671	46,161,490

Footnotes at end of table.

Table 9.4—NUMBER OF RETURNS, TOTAL RECEIPTS, BUSINESS RECEIPTS, SELECTED DEDUCTIONS, AND NET INCOME, BY INDUSTRIAL DIVISION, 1957-1966--Continued

Industrial division and year	Returns with and without net income							Returns with net income						
	Number of returns	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Cost of sales and operations (Thousand dollars)	Depreciation (Thousand dollars)	Taxes paid (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Number of returns	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Cost of sales and operations (Thousand dollars)	Depreciation (Thousand dollars)	Taxes paid (Thousand dollars)	Net income (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
TRANSPORTATION, COMMUNICATION, ELECTRIC, GAS, AND SANITARY SERVICES														
1957	37,763	56,075,459	54,443,332	33,410,196	3,906,815	3,359,381	5,757,322	22,989	48,363,012	47,044,395	27,975,343	3,431,116	2,941,560	6,046,508
1958	37,920	55,965,004	54,503,312	32,527,907	4,315,077	3,436,570	5,722,321	24,165	47,457,477	46,277,220	26,660,370	3,720,893	2,983,622	6,110,291
1959	43,195	62,308,546	60,609,006	35,330,333	4,808,187	3,924,783	6,790,796	26,832	53,904,887	52 553,600	29,451,757	4,230,474	3,435,319	7,184,523
1960	43,852	65,921,988	64,132,467	38,091,847	5,246,373	4,145,703	6,592,116	26,331	56,958,988	55,549,108	31,719,961	4,643,258	3,654,497	7,530,399
1961	49,048	68,153,902	66,322,225	38,657,096	5,689,673	4,271,346	7,486,686	30,166	57,885,477	56,422,034	31,567,835	4,837,016	3,736,932	8,022,298
1962	52,701	73,156,453	71,091,979	41,351,344	6,734,877	4,667,063	8,010,628	32,612	63,473,967	61,727,021	34,812,763	5,829,785	4,198,528	8,559,069
1963	56,291	77,870,156	75,710,896	44,570,744	7,360,749	4,951,928	8,925,311	35,164	70,164,258	68,224,129	39,146,095	6,703,202	4,599,514	9,393,357
1964	56,338	81,726,057	79,450,169	46,320,351	7,871,703	5,175,269	9,738,884	35,622	74,403,220	72,344,784	41,200,577	7,267,301	4,812,128	10,171,667
1965	59,676	88,956,519	86,438,612	50,591,152	8,593,748	5,495,856	10,699,309	38,379	83,092,647	80,819,924	46,494,587	8,153,590	5,211,130	11,019,778
1966	59,925	97,097,754	94,205,011	54,677,629	9,475,211	6,244,587	11,619,764	39,245	90,563,695	87,935,896	50,185,038	8,977,156	5,919,111	11,990,041
WHOLESALE AND RETAIL TRADE														
1957	305,117	232,107,862	229,076,399	184,189,590	1,819,172	1,989,157	4,710,899	189,164	197,607,496	195,078,331	156,280,657	1,503,787	1,674,880	5,665,343
1958	311,477	228,759,100	225,736,674	180,894,903	1,820,882	2,110,880	4,424,978	194,776	191,411,280	188,896,328	150,516,524	1,487,230	1,771,451	5,432,866
1959	334,717	256,647,744	252,867,764	202,994,607	1,969,449	2,481,580	5,567,128	217,857	223,361,735	220,103,653	176,162,497	1,649,946	2,150,054	6,488,706
1960	355,623	269,581,271	265,362,564	213,065,409	2,125,202	2,906,697	4,525,610	214,638	223,220,369	219,777,821	175,783,480	1,686,017	2,409,624	5,877,147
1961	364,947	270,846,706	266,419,143	211,854,044	2,189,295	3,093,751	4,563,809	224,948	229,273,523	225,599,088	179,458,786	1,751,839	2,568,801	5,861,975
1962	388,852	298,336,442	293,118,648	233,483,829	2,447,721	3,452,691	5,172,405	249,480	255,960,956	251,524,224	200,543,204	1,979,048	2,866,782	6,522,651
1963	403,435	309,589,920	303,602,592	241,542,871	2,549,203	3,750,782	5,356,626	257,293	267,464,640	262,395,896	209,105,618	2,098,405	3,147,075	6,810,996
1964	421,553	335,319,452	329,056,077	260,687,633	2,719,324	3,854,689	6,633,103	278,306	295,811,803	290,344,293	230,207,982	2,293,783	3,316,237	7,956,192
1965	440,304	365,166,475	358,173,249	282,978,215	2,931,866	4,136,778	7,620,764	299,928	322,343,804	316,160,039	249,940,469	2,463,984	3,529,345	9,175,718
1966	453,174	389,155,391	381,613,152	300,089,372	3,235,453	4,885,817	8,240,466	306,945	339,491,100	332,908,134	260,918,710	2,699,558	4,200,900	9,702,287
Wholesale Trade														
1957	103,474	115,445,818	114,234,568	97,889,282	619,451	740,239	2,223,613	70,687	100,601,801	99,532,721	85,013,920	526,343	645,667	2,593,467
1958	102,342	112,039,513	110,829,609	94,835,625	604,346	800,305	1,988,078	71,596	94,958,533	93,912,553	79,926,720	503,758	695,363	2,367,151
1959	109,648	125,702,917	124,124,376	106,399,412	647,180	955,631	2,562,827	78,958	110,986,419	109,575,240	93,588,992	549,721	855,146	2,890,626
1960	117,437	132,444,133	130,636,700	112,211,313	701,667	1,121,045	2,129,626	79,977	113,577,146	112,001,862	95,962,217	571,565	967,983	2,646,567
1961	123,412	132,513,679	130,588,312	111,230,651	712,168	1,225,429	2,286,650	84,255	114,908,226	113,246,792	96,429,720	587,211	1,055,737	2,774,991
1962	132,372	144,810,079	142,730,398	121,779,889	795,260	1,372,495	2,420,578	91,697	125,223,426	123,432,014	105,089,771	646,925	1,181,793	2,967,311
1963	137,617	148,211,264	145,810,454	124,290,702	831,133	1,478,583	2,479,840	94,215	129,749,851	127,681,567	108,717,039	701,071	1,288,583	3,078,468
1964	142,603	159,899,254	157,538,432	134,329,596	869,185	1,490,783	2,908,468	100,640	142,355,585	140,286,957	119,536,717	739,626	1,325,634	3,439,432
1965	146,555	174,066,994	171,414,482	145,393,480	954,242	1,600,206	3,517,384	107,407	155,115,180	152,809,301	129,434,861	813,905	1,418,960	4,070,473
1966	151,177	184,921,354	182,166,272	153,699,528	1,085,795	1,973,031	3,794,051	109,850	164,223,223	161,836,528	136,085,381	910,661	1,739,088	4,365,047
Retail Trade														
1957	178,493	106,673,226	105,010,490	78,583,348	1,089,459	1,130,717	2,287,077	104,418	88,371,438	87,045,244	64,606,768	885,258	926,140	2,811,824
1958	186,405	106,895,056	105,250,521	78,491,664	1,109,651	1,197,242	2,238,848	109,619	88,112,715	86,786,323	64,168,398	897,633	982,222	2,802,230
1959	199,624	120,151,714	118,156,300	88,324,372	1,208,265	1,378,058	2,762,884	123,795	103,008,332	101,341,621	75,408,518	1,003,445	1,168,041	3,293,445
1960	217,269	128,013,664	125,786,529	93,893,576	1,320,453	1,640,560	2,225,003	122,675	102,348,725	100,637,991	74,255,471	1,034,069	1,325,117	2,989,266
1961	230,243	132,437,539	130,056,689	96,237,308	1,410,538	1,770,564	2,151,902	134,054	109,514,496	107,605,409	79,426,181	1,111,606	1,430,942	2,920,698
1962	245.187	146,678,306	143,687,333	106,530,064	1,574,838	1,983,429	2,639,668	150,391	125,008,491	122,483,492	91,128,620	1,269,926	1,608,229	3,392,899
1963	257,383	157,044,641	153,555,461	114,016,990	1,672,419	2,203,897	2,783,025	158,168	133,877,777	130,962,166	97,509,324	1,357,805	1,800,370	3,617,538
1964	272,166	171,803,854	168,016,983	123,832,699	1,815,259	2,313,809	3,595,633	174,263	150,243,764	146,952,022	108,445,763	1,524,498	1,947,453	4,368,628
1965	287,591	188,200,772	183,924,517	135,432,385	1,947,436	2,495,487	4,052,089	189,142	164,770,323	160,947,831	118,701,618	1,624,888	2,075,614	5,036,325
1966	298,432	202,568,961	197,824,082	145,146,903	2,133,015	2,887,809	4,410,477	195,547	173,725,518	169,568,160	123,683,318	1,773,851	2,438,861	5,290,129
Wholesale and Retail Trade Not Allocable														
1957	23,150	9,988,818	9,831,341	7,716,960	110,262	118,201	200,209	14,059	8,634,257	8,500,366	6,659,969	92,186	103,073	260,052
1958	22,730	9,824,531	9,656,544	7,567,614	106,885	113,333	198,052	13,561	8,340,032	8,197,452	6,421,406	85,839	93,866	263,485
1959	25,445	10,793,113	10,587,088	8,270,823	114,004	147,891	241,417	15,104	9,366,984	9,186,792	7,164,987	96,780	126,867	304,635
1960	20,917	9,123,474	8,939,335	6,960,520	103,082	145,092	170,981	11,986	7,294,498	7,137,968	5,565,792	80,383	116,524	241,314
1961	11,292	5,895,488	5,774,142	4,386,085	66,589	97,758	125,257	6,639	4,850,801	4,746,887	3,602,885	53,022	82,122	166,286
1962	11,293	6,848,057	6,700,917	5,173,876	77,623	96,767	112,159	7,392	5,729,039	5,608,718	4,324,813	62,197	76,760	162,441
1963	8,435	4,334,015	4,236,677	3,235,179	45,651	68,302	93,761	4,910	3,837,012	3,752,163	2,879,255	39,529	58,122	114,990
1964	6,784	3,616,344	3,500,662	2,525,338	34,880	50,097	129,002	3,403	3,212,454	3,105,314	2,225,502	29,659	43,150	148,132
1965	6,158	2,898,709	2,834,250	2,152,350	30,188	41,085	51,291	3,379	2,458,301	2,402,907	1,803,990	25,191	34,771	68,920
1966	3,565	1,665,076	1,622,798	1,242,941	16,643	24,977	35,938	1,548	1,542,359	1,503,446	1,150,011	15,046	22,951	47,111

Footnotes at end of table.

Table 9.4—NUMBER OF RETURNS, TOTAL RECEIPTS, BUSINESS RECEIPTS, SELECTED DEDUCTIONS, AND NET INCOME, BY INDUSTRIAL DIVISION, 1957-1966--Continued

Industrial division and year	Returns with and without net income							Returns with net income						
	Number of returns	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Cost of sales and operations (Thousand dollars)	Depreciation (Thousand dollars)	Taxes paid (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Number of returns	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Cost of sales and operations (Thousand dollars)	Depreciation (Thousand dollars)	Taxes paid (Thousand dollars)	Net income (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
FINANCE, INSURANCE, AND REAL ESTATE														
1957	276,935	39,571,953	15,668,244	5,764,629	1,438,344	1,621,693	8,677,089	177,400	30,352,856	10,344,024	3,106,002	1,038,281	1,187,981	9,378,404
1958	293,928	60,013,793	33,054,294	15,396,932	1,625,162	1,942,977	7,487,269	192,769	52,008,882	29,317,308	13,800,326	1,194,941	1,540,656	8,191,529
1959	318,592	65,911,758	36,062,139	16,084,779	1,763,098	2,221,454	7,152,612	204,761	57,678,675	32,725,859	14,943,699	1,311,905	1,801,639	7,921,686
1960	334,388	70,841,547	39,476,590	17,123,026	1,986,848	2,508,144	8,250,426	204,991	61,558,474	35,496,553	16,030,167	1,456,072	2,039,345	9,163,412
1961	340,210	75,584,053	43,215,510	18,057,618	2,140,516	2,700,119	8,982,109	211,986	65,205,264	38,242,347	16,852,019	1,539,909	2,171,054	9,911,147
1962	359,229	81,858,656	46,294,993	19,625,920	2,370,138	2,963,896	8,680,895	227,118	69,234,990	40,489,117	17,973,600	1,704,169	2,341,450	9,804,170
1963	375,375	93,342,867	56,045,458	24,843,485	2,494,030	3,287,664	8,382,346	232,665	78,950,254	45,252,976	20,290,439	1,767,989	2,525,074	9,852,919
1964	383,727	101,296,801	57,200,239	28,074,208	2,738,852	3,501,119	9,181,629	237,627	85,242,231	45,256,214	21,889,520	1,931,180	2,667,571	10,957,044
1965	388,428	110,465,502	61,370,561	30,086,411	2,845,406	3,677,855	10,844,377	243,113	96,201,348	51,027,191	24,889,704	2,086,918	2,899,166	12,509,473
1966	402,740	119,814,911	66,013,937	32,221,922	3,054,653	4,012,275	11,002,481	248,658	107,471,146	59,547,743	29,902,572	2,190,089	3,214,590	12,762,894
SERVICES														
1957	90,597	18,230,523	17,329,319	9,270,360	1,002,983	462,136	789,055	48,872	14,457,522	13,769,655	7,345,963	697,962	347,444	1,084,608
1958	97,200	18,678,063	17,740,643	9,255,618	1,057,096	489,435	752,746	52,641	14,407,182	13,709,577	7,070,948	727,484	360,585	1,083,063
1959	110,005	22,227,256	20,954,310	11,350,725	1,259,953	573,405	968,252	61,754	17,980,731	17,004,137	9,309,076	907,557	435,005	1,321,429
1960	121,024	23,346,783	22,106,222	11,645,725	1,433,168	667,807	849,352	64,026	18,080,535	17,180,545	9,119,411	954,085	481,737	1,313,102
1961	137,955	25,920,339	24,563,082	12,764,070	1,530,190	743,243	889,926	72,985	19,701,290	18,677,167	9,758,893	1,036,152	523,307	1,471,242
1962	150,082	28,095,321	26,607,539	14,437,231	1,770,502	854,312	833,141	79,822	20,890,574	19,827,191	10,779,828	1,138,410	588,778	1,497,840
1963	163,766	31,614,898	30,018,042	15,980,626	2,212,270	1,018,212	901,109	85,887	24,250,422	23,100,939	12,507,563	1,419,733	721,702	1,619,972
1964	176,902	34,101,153	32,487,018	17,806,205	2,389,460	1,099,026	1,159,005	98,191	26,059,942	24,905,150	13,761,075	1,561,679	750,359	1,868,887
1965	188,177	38,377,034	36,546,559	19,851,041	2,577,766	1,291,461	1,590,097	107,440	31,176,039	29,747,899	16,240,811	1,910,739	975,256	2,302,933
1966	202,065	43,082,993	41,184,713	22,560,589	3,009,302	1,424,239	1,827,647	115,899	35,059,237	33,553,362	18,502,328	2,218,849	1,105,864	2,587,101
NATURE OF BUSINESS NOT ALLOCABLE														
1957	13,085	207,071	186,168	106,522	8,128	4,696	1,396	2,821	112,444	97,255	47,801	4,299	2,143	18,548
1958	13,251	208,957	192,742	89,293	7,357	5,670	845	3,044	150,478	138,015	59,351	4,331	2,873	22,844
1959	16,531	214,528	193,679	74,341	7,132	5,270	1,729	3,460	142,037	128,341	50,019	4,260	3,131	21,319
1960	17,337	125,979	116,328	42,324	4,688	3,954	[1]12,530	2,156	82,755	74,627	21,524	2,535	2,079	12,745
1961	8,065	82,144	76,176	38,901	3,491	2,606	[1]3,955	1,101	49,132	45,517	18,198	1,584	1,176	6,934
1962	7,756	109,923	103,127	67,218	3,298	2,693	[1]13,708	1,287	83,360	78,472	51,435	1,239	1,748	7,181
1963	7,906	127,551	115,449	66,312	4,015	4,278	[1]9,198	1,504	66,137	58,258	32,264	1,440	1,784	6,272
1964	5,482	91,359	87,309	60,381	1,434	1,684	[1]3,025	957	62,704	60,624	41,539	629	802	4,610
1965	7,372	95,033	85,013	42,262	2,960	2,297	915	1,177	63,178	53,917	26,833	1,526	1,255	10,276
1966	8,030	113,834	91,912	57,163	3,161	4,480	5,930	1,311	58,181	40,620	19,425	1,754	2,127	18,257

[1]Deficit exceeds net income.

NOTE: Estimates are rounded and may not add to totals.
See text for explanatory statements and "Description of the Samples and Limitations of the Data."

Section 10

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*Asterisk denotes textual reference

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