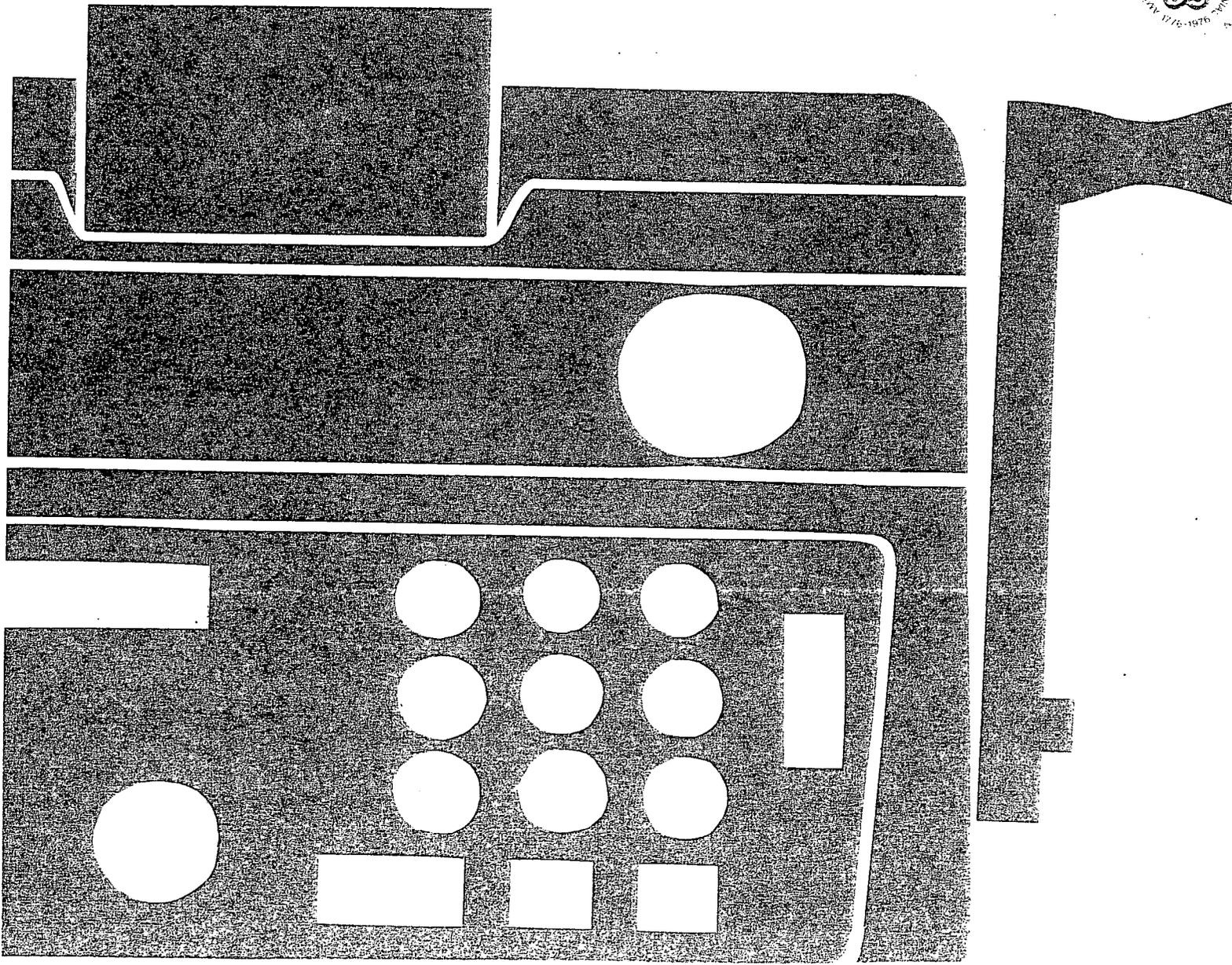


STATISTICS OF INCOME 1972

# BUSINESS INCOME TAX RETURNS

Department of the Treasury  
Internal Revenue Service

Publication 438 (3-76)



**Publication 438 (3-76)**

Price For sale by the Superintendent of Documents, U.S. Government Printing Office  
Washington, D.C. 20402 - Price \$4.70

Stock Number 048-004-01302-9/Catalog Number T 22.35/2:B 96/972

Library of Congress Card No. 72-603340

**Suggested Citation**

Internal Revenue Service  
Statistics of Income--1972. Business Income Tax Returns  
U.S. Government Printing Office, Washington, D.C. 1976

*Statistics of Income publications are for sale by  
the Superintendent of Documents, U.S. Government  
Printing Office, Washington, D.C. 20402*

**Other Recent Publications for Sale**

Business Income Tax Returns, 1973, Preliminary (33pp., 70¢)  
Corporation Income Tax Returns, 1971 (306pp., \$4.90)  
Corporation Income Tax Returns, 1973, Preliminary (28pp., \$1.20)  
Individual Income Tax Returns, 1973 (28pp., 65¢)  
ZIP Code Area Data, Individual Income Tax Returns,  
1969 (130pp., \$2.00)  
Foreign Income and Taxes reported on Corporation Income Tax  
Returns, 1964, 1965, and 1966 (380pp., \$4.45)  
Estate Tax Returns, 1972 (56pp., \$1.60)  
Personal Wealth Estimated from Estate Tax Returns, 1972  
Fiduciary Income Tax Returns, 1970 (64pp., \$1.30)

**Publications in Preparation**

Individual Income Tax Returns, 1973  
Business Income Tax Returns, 1973  
Corporation Income Tax Returns, 1972  
Small Area Data from Individual Income Tax Returns, 1972  
Foreign Income and Taxes reported on Corporation Income Tax  
Returns, 1968, 1969, and 1970  
Domestic International Sales Corporation Returns, 1972  
Fiduciary Income Tax Returns, 1974  
Returns of Private Foundations Exempt from Income Tax, 1974

STATISTICS OF INCOME 1972

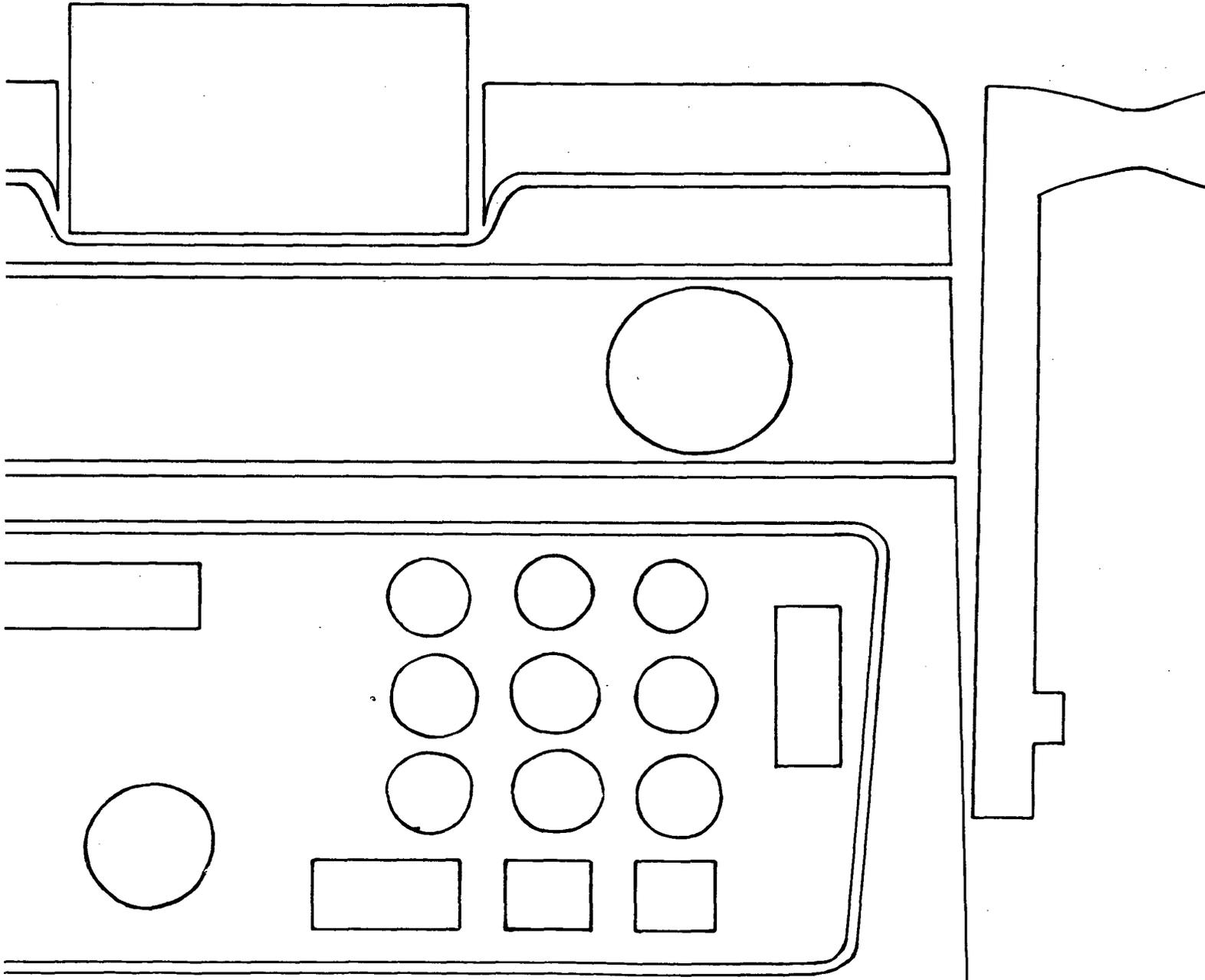
**BUSINESS  
INCOME TAX  
RETURNS**

Department of the Treasury  
Internal Revenue Service

Donald C. Alexander, Commissioner  
William E. Williams, Deputy Commissioner  
Anita F. Alpern, Assistant Commissioner (Planning and Research)

Statistics Division  
Vito Natrella, Director  
J. Howie Wilson, Assistant Director  
Robert A. Wilson, Chief, Income, Finance, and Wealth Branch  
John P. Hiniker, Chief, Statistical Techniques Branch  
Fred Frishman, Chief, Mathematical Statistics Branch  
Thomas M. Durkin, Chief, Program Management Branch

This report was prepared under the direction of  
E. J. DiPaolo, Chief, Business Statistics Staff,  
Income, Finance, and Wealth Branch  
Other branches of the Statistics Division assisted in  
development of the sample design, the preparation of  
processing procedures, and the review of the tables  
The data were abstracted by the service centers at  
Andover, Massachusetts; Austin, Texas; Chamblee,  
Georgia; Covington, Kentucky; Fresno, California,  
Holtsville, New York; Kansas City, Missouri; Memphis,  
Tennessee; 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., March 15, 1976.

Dear Mr. Secretary:

As required by section 6108 of the Internal Revenue Code, we have prepared for publication this complete report, *Statistics of Income—1972, Business Income Tax Returns*. The report presents financial and economic estimates based on samples of returns of proprietorships, partnerships, and corporations with accounting periods ended July 1972 through June 1973.

Classification of the data by industry and measures of business size are regular features of this annual report. Special topics this year include proprietors with depreciable property and partnerships classified by number of partners. Industry data for proprietors and partnerships reflect the classification criteria established by the revised 1972 Standard Industrial Classification Manual.

*Donald C. Alexander*

*Commissioner of Internal Revenue.*

Hon. William E. Simon,  
*Secretary of the Treasury.*

# Contents

## **Guide to Tables by Subject, v**

Section **1**  
**Total Business Activity, 1**

Section **2**  
**Proprietorships, 3**

Section **3**  
**Partnerships, 81**

Section **4**  
**Small Business Corporations, 147**

Section **5**  
**All Corporations, 167**

Section **6**  
**Law and Terminology, 187**

Section **7**  
**Description of the Sample and  
Limitations of the Data, 197**

Section **8**  
**Industrial Classification, 1971 and 1972, 201**

Section **9**  
**Historical Summary, 211**

Section **10**  
**1972 Forms and Instructions, 223**

Section **11**  
**Index, 253**

# Guide to Tables . . . by Subject

## Adjusted Gross Income

Proprietors (table 2.7), 60

## Depreciation and Depreciable Property

Partnerships (table 2.6), 54

## Historical

Partnerships (table 9.1), 212

Proprietors (table 9.2), 214

Small Business Corporations (table 9.3), 217

Corporations (table 9.4), 220

## Income Statements

Partnerships (table 2.2), 10

Proprietors (tables 3.2, 3.3), 87, 96

Small Business Corporations (tables 4.1, 4.2), 148, 155

Corporations (table 5.2), 172

## Industry Classification, Maximum Detail

Partnerships (table 2.1), 6

Proprietors (table 3.1), 83

Corporations (table 5.1), 168

## Number of Partners

Partnerships (table 3.7), 134

## Number of Stockholders

Small Business Corporations (table 4.4), 162

## Size Classifications

Adjusted gross income:

Proprietors (table 2.7), 60

Business receipts:

Partnerships (table 2.3), 18

Proprietors (table 3.4), 102

Small Business Corporations (table 4.3), 161

All corporations (table 5.3), 177

Total assets:

Partnerships (table 3.3), 96

Small Business Corporations (table 4.2), 155

## State Data

Partnerships (tables 2.4, 2.5), 31, 41

Proprietors (tables 3.5, 3.6), 113, 121

## Year of Organization

Partnerships (table 3.8), 137

## Total Business Activity

---

In earlier Business Income Tax Returns reports, Section 1 provided consolidated information by industry for corporate and noncorporate forms of businesses. Consolidation was not possible for 1972, however, because of noncomparability in the *Statistics of Income* industry groupings for the two business forms. The groupings for unincorporated businesses were changed for 1972 to reflect the revised 1972 Standard Industrial Classification (SIC) manual while those for incorporated businesses continued to follow the earlier 1967 version (actually a modification of it, the 1968 Enterprise SIC manual). (For details on the effects of the change on the industry groupings of proprietorships and partnerships, see Section 8.)

## Proprietorships

## Contents

on landlords and farm operators, 4  
 Industrial activity by State, 4  
 Business and nonbusiness income, 4

Table  
 Ten leading proprietorship activities, 5

## Tables

Receipts, selected deductions, and net profit, by industry, 6  
 Income statement for selected industries, 10  
 Receipts, selected deductions, and net profit, by selected industries and size of business receipts, 18  
 Receipts, payroll, depreciation, and net profit for selected States and selected industries, 31  
 Receipts and net profit, by State and selected industry, 41  
 Receipts, depreciation, depreciable property, and net profit, by industry and size of business receipts, 54  
 Adjusted gross income, net profit, and income tax, by industry and size of adjusted gross income, 60

This section presents statistics for the single-owner businesses whose activities were reported to the Internal Revenue Service on the returns of individuals. These activities encompassed virtually the entire range of unincorporated, owner businesses, farms, and professional practices, including large enterprises with many employees and hired managers to the part-time operation in which the owner was the person involved. For example, the owner of a fleet of taxicabs who conducted a business with the help of a large number of employees and the person who owned a cab and drove it during part of the time to supplement the family income might both be included in the proprietorships in the statistics. Excluded were proprietorships reported on the returns of the fiduciary agents of estates and trusts. Very little business activity is involved; in 1970, the most recent year for which data are available, there were estimated to be 33 thousand fiduciary income tax returns with proprietorship data showing a gross profit of \$1.1 billion. In contrast, the estimates for proprietorships reported on individual income tax returns for 1970 were 9.4 million on businesses showing gross profit of \$104 billion. The basis for inclusion in these statistics was that the proprietor must have filed an Individual Income Tax Return (Form 1040) including a business or farm schedule (schedule C or F) covering a farm, business, or professional practice.

Proprietors filed returns, and were thus covered in these statistics, if they met the "gross income" requirements, if they met the requirements for the self-employment tax, or if they were due an income tax refund. Proprietors were required to file if they exceeded a specified lower limit of gross income, which was defined as income from all sources not specifically exempt from tax and including gross profit (net receipts less cost of goods sold and/or operations) from mining, manufacturing, and trade proprietorships and net receipts from other proprietorship businesses.

For 1972, a return had to be filed by:

- (a) A single person with gross income of at least \$2,050,
- (b) A married couple (or a single person age 65 or older) with gross income of at least \$2,800,
- (c) A married couple where one spouse was 65 or older and had combined gross income of at least \$3,550,
- (d) A married couple where both spouses were age 65 or older and had combined gross income of at least \$4,300,
- (e) A married person (regardless of age) whose spouse was filing a separate return (for example, to obtain a refund of income tax withheld), if that married person had a gross income of \$750 or more.

There were two major exceptions to the above filing requirements:

- (1) A child being claimed as a dependent on his parents' return had to file if he had \$750 or more unearned income (for example, dividends, interest, capital gains) and
- (2) Proprietors not meeting the gross income requirements were still required to file if they had \$400 or more income from self-employment (generally, this meant \$400 in trade or business profits).

In addition, some proprietors filed returns even though not required, because they elected to pay self-employment tax on farm gross profit or because they were receiving a refund of taxes previously paid.

Generally, a proprietor corresponded to a "self-employed" person, though some persons considered self-employed under the Internal Revenue Code were excluded from the statistics, notably business partners and persons not actually engaged in a trade or business, such as public officials and clergymen. The statistics also exclude persons practicing a profession and craftsmen both of whom were not required to file a schedule C; for example, the physician on the staff of a medical school and not engaged in an outside practice or the electrician employed by a manufacturing corporation who does not have a part-time business utilizing occupational skills.

The identification of a proprietor or proprietorship from tax returns was not always exact. Schedule C was sometimes used to report employee business expenses or partnership activity, and sometimes proprietorship activity was reported on other parts of the return. Such situations were adjusted for during statistical processing when they were identifiable; however, not all such conditions were identifiable, probably resulting in the incorrect inclusion of a small amount of proprietorship activity and the exclusion of some legitimate proprietorships. This problem with the method of reporting by the taxpayer particularly affected the industry, "Direct selling establishments," which in these statistics includes door-to-door selling and selling merchandise at parties in private homes if they were reported on schedule C or an identifiable substitute schedule.

### Farm Landlords and Farm Operators

In table 2.1, farms are subdivided into "farm operators" and "farm landlords." This classification reflected a common method of renting farm land, the "crop share" arrangement. In this arrangement one person supplied the land and perhaps some operating capital and another person operated the farm, paying rent in shares of the resulting crop. For tax purposes, each reported share of receipt from the sale of the crop and, if such was the arrangement, share of the expenses. The operator always reported on the farm schedule, schedule F; schedule F was used if the landlord "materially participated" in the operation of the farm and the rent schedule, schedule E, if the role was purely passive.

In reports for years prior to 1971, only landlords who filed schedule F were included in the farm statistics. Beginning with 1971, however, those who reported on schedule E were required also to file Form 4835 which provides schedule F detail on income and expenses that were included in the farm statistics.

### Industrial Activity by State

Tables 2.4 and 2.5 show proprietorship data classified by the State shown in the mailing address of the proprietor's return. This was usually the State where the proprietor lived, though a few proprietors used other addresses, such as business offices, the office of the practitioners who prepared their returns, or post office boxes. With the limitations that a few proprietorship businesses were not located in the State the proprietor gave as the mailing address or operated in more than one State, the data in tables 2.4 and 2.5 represent estimates of proprietorship business activity in each State.

The sample of proprietors' returns was designed to yield national rather than area estimates, and stratification was by income size rather than geographic area. However, for purposes of maximizing the reliability of State estimates, separate weights were computed by Internal Revenue district (which corresponded to either a State or a part of a State). While this modification in the weighting procedure improved the subnational estimates, it caused the U.S. totals in these tables to differ slightly from the U.S. totals in other tables.

### Business and Nonbusiness Income

Table 2.7 shows data from the proprietors' Form 1040 individual income tax returns and their related business and farm schedules C and F, cross-classified by size of the adjusted gross income from the Form 1040 and the industrial activity shown on the schedules C and F.

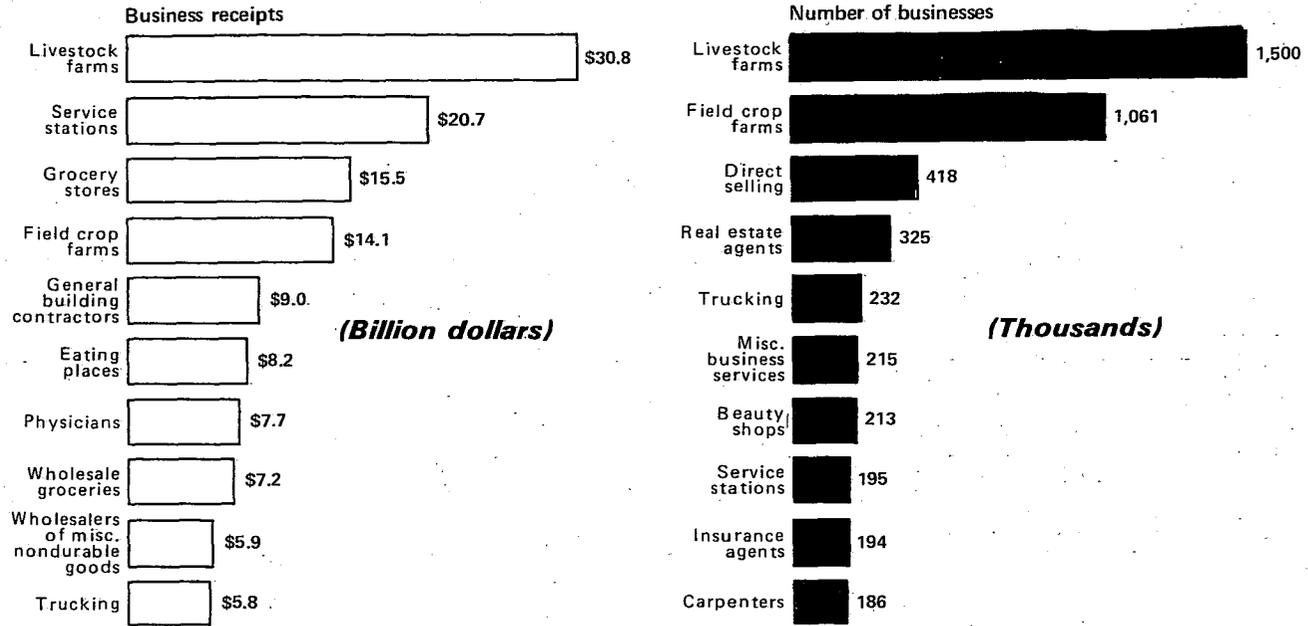
Some proprietors owned two or more businesses in different industries, and this complicates the presentation of the data in table 2.7. Adjusted gross income and the other data from Form 1040 for these proprietors were included in each industry in which they had a business, thus duplicating the return data from industry to industry. This made it difficult to construct "unduplicated" totals, and, for this reason, totals and subtotals are provided for only the "all industries" total, the industrial divisions, and "farms."

An "all industries" total containing no duplication of return data is given, but the components of adjusted gross income have a different meaning from the same figures in a particular industry. For an industry or an industrial division, "Other income" means all income included in adjusted gross income except for profits from businesses in that industry. For example, if a proprietor owned both a field crop farm and a grocery store, the return, adjusted gross income, and tax would be included in the table three times. Under field crop farms and total farms, "Other income" would include the profit (or loss) from the grocery store, and under grocery stores, "Other income" would include the profit (or loss) from the field crop farm. In the "all industries" total, however, the return data are included only once; "Net profit less loss" includes the profits (or losses) from both businesses, and "Other income" includes only non-business income such as from investments or salaries.

There are many joint returns in table 2.7, 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 by a wife who worked, the return would be included in the data with the husband's business income and the couple's combined 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.

### Chart 2A Ten leading proprietorship activities

Activity ranked by —



Source: table 2.1

Table 2.1--RECEIPTS, SELECTED DEDUCTIONS, AND NET PROFIT, BY INDUSTRY  
 [All figures are estimates based on samples—money amounts are in thousands of dollars]

Industry	Businesses with and without net profit							Coefficient of variation (Percent) <sup>1</sup>						
	Number of businesses	Business receipts	Depreciation	Taxes paid deduction	Interest paid	Payroll	Net profit (less loss)	Number of businesses	Business receipts	Depreciation	Taxes paid deduction	Interest paid	Payroll	Net profit (less loss)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
All industries.....	10,172,792	275,993,721	11,601,455	6,212,116	4,669,189	27,628,616	39,113,220	0.3	0.3	0.8	0.7	0.9	0.9	0.3
All nonfarm industries.....	7,165,611	227,355,335	6,310,958	4,512,466	2,210,451	24,988,355	34,415,666	0.5	1.0	0.4	0.1	2.9	0.3	0.3
Agriculture, forestry, and fishing.....	3,206,381	51,596,105	5,522,507	1,763,947	2,507,095	3,150,052	5,228,996	( <sup>2</sup> )	3.0	1.2	2.1	0.8	3.6	0.8
Farms.....	3,007,181	48,638,386	5,290,497	1,699,650	2,458,738	2,640,261	4,697,554	0.1	3.3	1.2	2.2	0.9	6.5	0.8
Field crop.....	1,061,476	14,109,635	1,869,409	793,894	675,270	793,894	2,842,549	0.1	0.9	2.6	3.9	3.1	0.1	0.7
Fruit, tree nut, and vegetable.....	132,524	2,349,086	247,491	127,583	116,778	458,911	205,734	3.7	2.3	0.5	2.0	0.7	6.5	0.2
Horticultural specialty.....	16,650	356,608	19,641	14,000	6,061	72,317	52,214	27.5	23.5	16.0	3.4	27.4	34.1	15.7
Livestock.....	1,499,890	30,845,544	2,961,987	820,599	1,475,623	1,206,312	1,839,643	1.3	4.1	0.3	0.8	2.6	8.9	2.5
Animal specialty.....	61,471	317,141	58,441	9,453	13,512	32,762	-93,387	5.4	3.6	4.6	8.4	21.1	1.5	11.2
Farms not allocable.....	235,170	660,372	133,528	52,745	52,870	56,164	-149,199	4.3	11.9	5.9	4.0	6.0	16.9	6.1
Farms, operators only.....	2,800,731	47,246,373	5,173,558	1,526,397	2,413,902	2,621,750	4,103,128	0.2	3.3	1.2	1.8	1.0	6.4	0.4
Field crop.....	897,590	13,056,147	1,780,332	531,403	758,049	800,072	2,354,907	0.5	0.6	2.5	3.1	2.4	0.5	1.4
Fruit, tree nut, and vegetable.....	129,861	2,328,720	245,337	125,267	115,291	458,393	197,383	3.6	2.4	0.5	2.7	0.5	6.5	0.1
Horticultural specialty.....	16,484	356,589	19,556	13,983	6,061	72,317	52,214	29.0	23.5	16.6	3.5	27.4	34.1	15.3
Livestock.....	1,483,812	30,608,331	2,942,635	803,886	1,470,334	1,202,386	1,784,214	1.2	4.2	0.3	0.7	2.4	8.9	2.5
Animal specialty.....	61,217	315,029	58,438	9,453	13,511	32,758	-95,397	4.9	2.8	4.6	8.4	21.1	1.5	13.6
Farms not allocable.....	211,767	581,557	127,260	42,405	50,656	55,824	-190,336	4.4	11.9	6.2	5.3	5.2	16.9	9.6
Farms, landlords only.....	206,450	1,392,013	116,939	173,253	44,836	18,511	594,426	1.2	3.5	3.5	5.6	3.1	16.4	3.9
Field crop.....	163,886	1,353,488	89,077	143,867	35,849	13,723	487,642	2.2	5.4	4.2	6.7	18.6	17.8	2.7
Fruit, tree nut, and vegetable.....	2,663	20,366	2,154	2,316	1,487	518	8,351	5.8	18.7	0.3	33.8	91.2	1.7	8.7
Horticultural specialty.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Livestock.....	16,078	237,213	19,352	16,713	5,289	3,926	55,429	9.5	4.8	2.2	6.0	64.0	14.8	4.9
Animal specialty.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Farms not allocable.....	23,403	78,915	6,268	10,340	2,214	340	41,137	3.8	11.9	0.8	1.3	24.2	9.2	22.2
Agricultural services.....	146,672	2,488,636	175,765	53,903	38,414	445,841	473,185	0.4	0.6	3.5	1.0	10.4	10.1	5.9
Veterinary service.....	12,063	574,962	25,411	13,839	11,254	90,308	202,875	17.9	18.6	15.3	17.7	22.4	18.1	14.3
Animal services, except veterinary.....	47,165	333,022	31,199	6,889	6,297	44,615	-21,364	8.1	14.2	4.4	8.4	3.4	28.5	27.6
Landscape and horticultural services.....	66,255	895,847	63,241	22,181	8,879	184,820	229,186	0.5	5.6	2.7	0.9	5.7	3.4	3.1
Other agricultural services.....	21,189	684,805	55,914	10,994	11,984	126,098	62,488	9.2	18.1	1.5	21.1	9.9	56.6	3.9
Forestry.....	15,140	131,594	11,754	4,437	3,097	21,332	10,708	1.1	5.7	19.4	1.1	21.2	25.6	17.1
Fishing, hunting and trapping.....	37,388	337,489	44,491	5,957	6,846	42,618	47,549	8.5	14.4	1.2	14.9	8.8	18.0	44.5
Mining.....	51,411	1,651,406	142,272	60,318	48,602	168,221	-13,223	0.6	3.5	1.9	3.7	4.3	0.9	113.1
Metal mining.....	1,875	9,085	2,494	442	(*)	1,736	-4,025	16.6	102.3	42.1	88.5	(*)	63.2	27.1
Coal mining.....	1,209	140,909	13,751	5,039	1,418	30,355	4,696	0.2	6.2	31.6	23.4	43.4	12.9	63.3
Oil and gas extraction.....	44,003	1,356,100	109,142	48,982	42,471	113,334	-27,512	1.9	6.3	1.2	10.9	0.5	0.3	71.2
Nonmetallic minerals, except fuel.....	4,324	145,312	16,885	5,855	4,575	22,796	13,616	19.2	17.9	42.7	26.3	53.4	17.5	4.3
Construction.....	304,528	27,108,554	749,562	510,545	241,292	5,135,656	4,073,412	2.1	1.2	3.5	1.4	6.5	1.1	0.6
General building contractors and operative builders.....	134,040	10,211,270	152,660	140,812	122,251	1,507,566	838,307	2.7	0.8	7.5	3.9	12.7	0.9	0.4
General building contractors.....	125,093	9,040,393	141,308	126,824	102,039	1,382,176	775,495	1.8	0.5	8.4	7.2	16.3	2.0	1.0
Operative builders.....	8,947	1,170,877	11,352	13,988	30,212	125,390	62,812	16.0	10.9	3.4	26.0	1.7	32.0	7.7
Heavy construction contractors.....	21,547	1,286,866	98,793	36,724	17,991	272,927	156,519	4.6	8.3	9.0	8.8	7.0	7.8	5.3
Highway and street construction.....	7,664	585,752	38,886	15,552	7,123	119,792	62,419	4.0	11.1	5.7	7.7	7.8	17.0	12.1
Heavy construction, except highway.....	13,883	701,114	59,907	21,172	10,868	153,135	94,100	9.3	6.0	11.1	9.6	6.4	0.6	16.8
Special trade contractors.....	609,021	14,752,188	464,832	318,261	92,591	3,183,792	2,939,995	1.7	0.7	3.5	1.2	1.0	1.6	1.0
Plumbing, heating, and air conditioning.....	77,369	3,166,277	69,998	67,506	15,038	551,713	494,618	0.7	6.7	3.9	2.5	3.5	11.7	2.4
Painting, paper hanging, and decorating.....	109,058	1,387,960	30,008	33,998	5,214	372,104	395,133	0.5	1.5	0.1	3.3	11.8	8.6	1.2
Electrical work.....	44,592	1,669,147	33,584	40,086	8,022	365,379	281,074	2.9	1.4	2.9	4.8	19.6	3.7	3.5
Masonry, stonework, and plastering.....	63,693	2,005,843	42,570	46,857	8,443	595,570	375,239	3.9	6.3	22.7	4.7	32.3	5.3	6.4
Carpentering and flooring.....	185,764	2,364,999	51,946	31,674	10,182	418,364	732,030	5.7	4.7	8.8	5.2	4.1	6.5	2.5
Roofing and sheet metal work.....	28,504	992,246	21,710	20,018	4,651	220,558	163,400	5.7	5.1	2.8	8.0	37.7	1.1	0.3
Concrete work.....	16,023	786,165	22,807	18,031	4,091	223,851	95,443	19.1	17.6	19.0	23.6	39.8	17.3	6.1
Water well drilling.....	6,154	250,117	18,549	5,016	3,478	34,779	34,856	40.7	19.3	20.3	38.4	28.5	17.9	21.6
Miscellaneous special trade contractors.....	77,864	2,129,434	173,660	55,075	33,472	401,474	368,202	9.9	4.6	5.2	9.4	5.2	7.7	16.1
Contractors not allocable.....	39,920	858,230	33,277	14,748	* 8,459	171,371	138,591	4.2	3.4	31.7	6.6	23.3	18.3	1.3
Manufacturing.....	202,776	7,916,205	349,009	192,098	73,520	1,632,932	948,859	2.5	2.4	4.0	1.1	5.9	2.1	5.9
Food and kindred products.....	6,994	874,782	17,578	11,828	5,796	81,858	37,958	22.8	7.7	13.0	5.0	15.0	12.1	21.9
Textile mill products.....	2,606	109,446	5,365	2,031	755	22,593	8,984	76.7	29.6	105.2	89.8	25.8	70.3	50.5
Apparel and other textile products.....	7,634	423,030	6,322	13,451	1,680	159,817	42,745	11.7	18.6	15.1	25.0	26.9	14.5	13.5
Lumber and wood products, except furniture.....	47,246	1,905,449	146,847	54,413	24,966	422,797	206,330	6.6	9.1	11.5	15.3	16.8	20.0	9.3
Furniture and fixtures.....	6,143	274,865	8,010	5,483	1,283	62,640	35,386	16.4	23.8	9.2	3.0	53.6	26.0	26.4
Printing, publishing, and allied industries.....	39,492	1,079,654	41,540	24,747	10,049	212,773	167,871	5.7	9.4	4.9	10.1	5.0	9.3	12.1
Chemicals and allied products.....	2,384	94,558	1,807	1,651	1,291	13,187	5,638	54.3	27.9	14.1	55.5	46.5	45.2	86.4
Leather and leather products.....	5,122	72,269	882	1,527	196	16,871	3,138	27.7	10.5	11.8	13.9	56.1	17.3	59.5
Stone, clay, and glass products.....	14,599	487,936	24,491	17,297	4,785	92,046	52,307	5.4	9.3	16.2	29.8	5.6	11.7	31.3
Primary metal industries.....	1,439	109,747	4,848	2,483	763	21,238	14,447	24.7	36.9	64.1	62.4	58.7	50.3	49.5

Footnotes at end of table.



Table 2.1--RECEIPTS, SELECTED DEDUCTIONS, AND NET PROFIT, BY INDUSTRY--Continued  
 [All figures are estimates based on samples--money amounts are in thousands of dollars]

Industry	Businesses with and without net profit							Coefficient of variation (Percent) <sup>1</sup>						
	Number of businesses	Business receipts	Depreciation	Taxes paid deduction	Interest paid	Payroll	Net profit (less loss)	Number of businesses	Business receipts	Depreciation	Taxes paid deduction	Interest paid	Payroll	Net profit (less loss)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Wholesale and retail trade--Continued														
Retail trade--Continued														
Apparel and accessory stores.....	63,132	3,346,261	36,534	70,661	20,542	320,270	326,627	2.2	0.3	5.8	7.5	0.9	4.0	4.3
Men's and boys' clothing and furnishings stores.....	6,695	566,866	6,684	12,583	4,787	58,697	46,762	22.0	17.3	8.7	6.3	27.0	13.8	0.1
Women's ready-to-wear stores.....	19,291	1,165,911	13,456	23,827	5,219	107,712	99,020	7.9	1.5	8.3	10.7	3.3	1.4	17.0
Women's accessory and specialty stores.....	3,930	84,048	1,360	1,748	279	7,643	8,321	22.0	11.7	20.7	10.9	20.2	58.7	40.5
Family clothing stores.....	7,980	460,758	4,396	10,235	2,915	35,112	48,073	21.8	24.6	20.5	45.2	63.6	21.6	13.0
Shoe stores.....	8,460	552,529	3,924	10,738	3,839	54,694	63,217	10.2	3.9	14.3	2.5	14.5	2.6	13.1
Furriers and fur shops.....	1,430	24,972	(*)	(*)	(*)	(*)	7,592	32.2	35.1	(*)	(*)	(*)	(*)	35.8
Other apparel and accessory stores.....	15,346	491,177	6,485	10,875	3,443	55,326	53,642	5.6	4.2	9.1	6.8	8.5	26.8	2.5
Furniture and home furnishings stores.....	87,732	5,285,262	80,480	106,955	45,647	512,842	416,970	15.7	1.4	9.4	8.9	3.2	1.1	1.5
Furniture stores.....	25,167	1,620,909	24,544	34,805	13,519	161,606	154,518	12.3	13.9	10.9	9.9	27.4	18.7	14.3
Home furnishings, except appliances.....	22,802	1,016,948	16,949	19,802	7,962	125,698	83,469	6.7	9.9	0.8	1.6	7.3	0.1	29.7
Household appliance stores.....	14,737	1,184,873	15,438	19,874	10,292	108,154	77,504	29.0	8.0	30.3	27.3	17.7	0.3	19.0
Radio, television, and music stores.....	25,026	1,462,532	23,549	32,474	13,874	117,384	101,479	19.5	21.0	24.4	22.3	7.3	20.9	25.3
Eating and drinking places.....	271,612	11,481,737	321,825	473,370	104,247	1,999,660	959,484	0.9	0.5	3.1	0.3	6.5	1.0	6.2
Eating places.....	183,042	8,182,754	233,842	306,102	71,280	1,592,769	642,252	3.7	2.3	1.5	0.1	6.7	2.4	7.6
Drinking places.....	88,570	3,298,983	87,983	167,268	32,967	366,891	317,228	4.8	4.0	15.2	1.2	6.1	5.2	3.2
Miscellaneous retail stores.....	774,301	15,713,616	283,749	308,134	93,291	1,144,424	1,302,404	0.8	3.0	6.7	4.7	1.1	0.7	2.7
Drug stores and proprietary stores.....	21,803	2,690,622	28,223	46,471	13,342	282,925	279,127	2.2	1.7	1.9	14.8	10.7	6.0	1.7
Liquor stores.....	26,508	3,175,583	27,030	80,569	12,938	143,662	174,640	11.4	3.4	1.3	0.5	17.1	1.1	4.0
Used merchandise stores.....	61,749	686,786	17,923	13,653	5,472	33,100	40,762	7.1	18.5	39.4	5.8	4.7	25.3	13.6
Sporting goods and bicycle shops.....	26,451	1,048,685	18,007	23,168	7,759	74,724	65,829	9.5	0.9	4.3	4.5	12.2	7.5	14.4
Book stores.....	5,542	124,825	1,889	1,970	799	11,200	14,301	25.2	14.7	26.4	27.2	9.4	39.6	12.5
Stationery stores.....	3,458	202,022	2,213	2,340	769	19,921	20,894	5.8	4.3	1.7	39.3	37.2	11.2	16.9
Jewelry stores.....	18,235	705,937	8,739	14,698	3,592	55,109	109,164	31.5	7.6	11.4	3.3	2.9	2.9	4.2
Hobby, toy, and game shops.....	10,604	182,861	3,380	3,604	1,138	11,764	12,716	14.0	14.7	15.4	32.7	13.4	18.7	40.8
Camera and photographic supply stores.....	1,175	108,989	1,740	1,347	711	6,613	13,318	5.9	26.9	68.5	3.4	39.0	48.2	22.3
Gift, novelty, and souvenir shops.....	30,252	589,360	13,263	13,265	4,921	52,387	35,396	8.1	1.6	3.8	14.0	4.9	1.3	6.7
Luggage and leather goods stores.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Sewing, needlework, and piece goods stores.....	10,753	223,334	3,374	4,597	1,530	20,672	12,735	2.1	2.4	0.5	6.3	15.9	17.8	39.5
Mail order houses.....	12,456	142,846	3,327	1,553	1,479	13,088	25,441	0.8	12.4	14.0	11.8	8.6	4.3	27.0
Merchandising machine operators.....	25,094	489,388	39,640	10,793	5,177	30,661	23,909	0.3	23.2	17.6	6.0	19.2	28.4	59.4
Direct selling organizations.....	418,024	1,819,283	36,319	15,226	10,500	37,041	147,925	4.0	2.2	5.2	5.3	14.0	3.0	7.0
Fuel and ice dealers.....	12,965	757,869	22,209	15,420	4,855	51,853	74,646	16.9	21.6	12.1	8.2	22.5	21.6	9.8
Florists.....	20,078	904,205	23,852	28,067	7,386	135,173	79,515	6.6	9.1	10.4	22.3	1.4	9.6	27.4
Cigar stores and stands.....	1,932	73,929	814	1,530	(*)	9,380	9,380	111.6	92.9	13.1	98.0	(*)	(*)	101.0
Other miscellaneous retail stores.....	66,511	1,771,889	31,521	29,767	10,575	161,178	159,196	2.4	12.8	13.8	14.7	9.9	30.1	18.8
Retail trade not allocable.....	22,824	577,076	11,564	11,633	5,101	41,609	38,602	7.8	3.5	32.8	10.1	22.1	8.2	10.2
Wholesale and retail trade not allocable.....	45,789	1,698,405	24,230	26,248	10,842	121,189	172,759	4.3	3.3	11.8	10.6	22.9	6.4	2.6
Finance, insurance, and real estate.....	666,036	10,072,398	389,041	212,954	382,982	529,263	3,591,823	1.9	0.4	2.7	4.2	9.6	1.0	0.6
Finance.....	31,332	721,597	13,342	5,737	37,631	26,985	151,337	5.3	4.2	11.1	27.1	16.9	14.1	7.5
Banking.....	796	21,290	364	295	2,681	(*)	5,471	59.4	39.4	82.8	100.9	43.4	(*)	2.2
Credit agencies other than banks.....	6,796	114,796	2,656	2,142	14,469	8,874	41,984	5.5	12.4	3.8	33.0	10.5	1.4	30.7
Security, commodity brokers, and services.....	23,740	585,511	10,322	3,300	20,481	16,246	103,882	7.5	4.1	12.4	16.6	32.7	30.6	1.4
Security brokers and dealers, except underwriting syndicates.....	16,098	404,684	6,114	2,215	13,115	12,383	69,674	12.3	5.3	2.8	1.5	33.8	42.8	7.1
Commodity contracts brokers; exchanges; and services.....	7,642	180,827	4,208	1,085	7,366	3,863	34,208	2.9	1.4	26.5	53.6	30.9	8.5	18.7
Insurance agents, brokers, and service.....	194,209	3,559,133	69,108	28,504	26,870	267,210	1,521,274	0.3	2.9	6.2	7.4	7.6	2.6	1.2
Real estate.....	440,495	5,791,668	306,591	178,713	318,871	235,068	1,919,212	3.2	3.0	1.5	2.9	10.2	1.0	0.4
Operators and lessors of buildings.....	23,469	561,053	110,336	71,929	138,811	37,143	-43,626	8.7	10.0	12.2	16.8	12.2	9.9	22.0
Lessors, other than buildings.....	57,020	141,904	37,010	29,613	23,079	5,662	-10,702	3.6	7.5	9.7	5.7	15.3	2.5	44.4
Real estate agents, brokers, and managers.....	325,171	4,107,246	133,542	58,468	104,472	116,175	1,713,376	3.4	1.0	5.2	6.1	1.6	1.6	1.5
Title abstract companies.....	1,940	39,772	678	509	(*)	7,193	20,003	2.6	27.0	22.9	19.2	(*)	4.1	25.0
Subdividers and developers, except cemeteries.....	7,592	364,699	9,509	9,803	34,307	18,978	43,609	9.8	34.5	25.3	9.5	33.4	21.0	17.3
Cemetery subdividers and developers.....	1,837	17,421	108	82	(*)	(*)	6,607	4.6	5.7	74.1	57.9	(*)	(*)	8.2
Combined real estate, insurance, loans, law offices.....	23,466	559,373	15,408	8,309	17,358	49,583	190,485	7.9	4.3	5.6	7.9	6.6	5.4	9.1

Footnotes at end of table.



Table 2.2--INCOME STATEMENT FOR SELECTED INDUSTRIES

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Item	All industries	Agriculture, forestry, and fishing										Mining
		Total	Farms							Landscape and horticultural services	Other agricultural services, forestry, and fishing	
			Total	Field crop	Fruit, tree nut, and vegetable	Horticultural specialty	Livestock	Animal specialty	Farms not allocable			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	
<b>BUSINESSES WITH AND WITHOUT NET PROFIT</b>												
Number of businesses.....	10,172,792	3,206,381	3,007,181	1,061,476	132,524	16,650	1,499,890	61,471	235,170	66,255	132,945	51,411
Business receipts.....	275,993,721	51,596,105	48,638,386	14,109,635	2,349,086	356,603	30,845,544	317,141	660,372	895,847	2,061,872	1,651,406
Income from sales and operations.....	269,878,864	46,348,653	43,408,121	11,512,453	2,135,217	342,899	28,672,400	269,313	475,839	894,691	2,045,841	1,626,294
Other business income.....	6,114,857	5,247,452	5,230,269	2,597,182	13,709	13,709	184,533	47,828	184,533	1,156	16,031	25,112
Business deductions, total.....	236,880,501	46,367,109	43,940,832	11,267,086	2,143,352	304,394	29,005,901	410,528	809,571	666,661	1,759,616	1,664,629
Cost of sales and operations, total.....	153,668,874	30,636,632	29,794,553	6,010,384	1,395,683	243,512	21,378,841	296,049	470,084	255,888	536,191	317,301
Inventory, beginning-of-year.....	13,005,800	1,729,213	1,706,792	208,202	26,479	7,257	1,359,846	19,283	85,725	1,786	20,635	4,370
Merchandise purchased.....	106,475,405	9,903,112	9,520,990	407,449	56,554	25,291	8,875,823	54,602	101,271	62,414	319,708	65,762
Cost of labor.....	10,685,440	2,851,447	2,640,261	313,795	458,911	72,317	1,206,312	32,762	56,164	100,107	111,079	54,022
Material and supplies.....	8,557,481	1,065,208	925,071	252,945	84,626	26,864	527,729	17,383	15,524	69,642	70,495	28,655
Other costs.....	29,149,967	17,017,872	16,904,366	4,482,048	800,839	118,525	11,015,104	191,429	296,421	26,599	86,907	169,437
Less: Inventory, end-of-year.....	14,205,219	1,902,927	1,902,927	154,055	31,726	6,742	1,605,973	19,410	85,021	4,660	22,633	4,945
Depreciation.....	11,601,455	5,522,507	5,290,497	1,869,409	247,491	19,641	2,961,987	58,441	133,528	63,241	168,769	142,272
Taxes.....	6,212,116	1,763,947	1,699,650	675,270	127,583	14,000	820,599	9,453	52,745	22,181	42,116	60,318
Rent.....	6,765,398	1,637,274	1,583,654	723,717	87,508	4,003	733,866	27,267	19,383	12,885	38,235	40,586
Repairs.....	5,036,365	2,464,222	2,342,836	893,919	120,821	10,650	1,246,046	15,516	55,884	37,726	83,660	39,082
Salaries and wages.....	16,943,176	298,605	-	-	-	-	-	-	-	84,713	213,892	114,199
Insurance.....	3,440,935	810,843	743,791	290,779	45,774	5,904	375,439	9,717	16,178	24,491	42,561	20,588
Legal and professional fees.....	719,899	10,438	-	-	-	-	-	-	-	2,730	7,708	12,248
Commissions.....	1,695,516	16,528	-	-	-	-	-	-	-	1,132	15,396	3,880
Amortization.....	30,671	1,663	1,355	74	36	-	1,208	-	(*)	(*)	201	369
Pension and profit-sharing plans.....	90,689	4,831	3,789	1,652	245	(*)	1,487	(*)	(*)	(*)	673	621
Employee benefit programs.....	152,790	7,324	6,178	1,282	498	(*)	4,154	(*)	(*)	107	469	677
Interest.....	4,669,189	2,507,095	2,458,738	793,894	116,778	6,061	1,475,623	13,512	52,870	8,879	39,478	48,602
Bad debts.....	360,814	2,531	-	-	-	-	-	-	-	425	2,106	2,428
Depletion.....	216,203	4,613	4,564	3,318	(*)	(*)	761	(*)	109	-	49	176,499
Other business deductions.....	25,276,411	678,056	11,227	3,388	878	(*)	5,890	(*)	(*)	148,925	517,904	683,597
Net profit (less loss).....	39,113,220	5,228,996	4,697,554	2,842,549	205,734	52,214	1,839,643	-93,387	-149,199	229,186	302,256	-13,223
Net profit.....	46,442,653	8,686,371	7,995,121	3,520,262	416,249	69,469	3,796,511	47,851	144,779	244,880	446,370	252,195
Net loss.....	7,329,433	3,457,375	3,297,567	677,713	210,515	17,255	1,956,868	141,238	293,978	15,694	144,114	265,418
<b>BUSINESSES WITH NET PROFIT</b>												
Number of businesses.....	7,235,865	1,935,396	1,806,095	769,680	71,611	10,787	866,285	14,196	73,536	56,030	73,271	28,458
Business receipts.....	242,395,897	40,961,894	38,335,302	12,159,370	1,802,785	311,395	23,329,795	210,536	521,421	838,928	1,787,664	1,139,730
Income from sales and operations.....	237,514,387	36,804,640	34,188,877	9,941,621	1,652,820	298,826	21,709,176	184,051	402,383	838,252	1,777,511	1,125,604
Other business income.....	4,881,510	4,157,254	4,146,425	2,217,749	149,965	12,569	1,620,619	26,485	119,038	676	10,153	14,126
Business deductions, total.....	195,953,244	32,275,523	30,340,181	8,639,108	1,386,536	241,926	19,533,284	162,685	376,642	594,048	1,341,294	887,535
Cost of sales and operations, total.....	129,955,862	21,515,867	20,789,367	4,657,937	941,206	197,238	14,613,187	125,820	253,979	233,791	492,709	234,889
Inventory, beginning-of-year.....	10,148,638	974,145	958,093	118,551	23,788	7,091	742,103	12,534	54,026	1,786	14,266	3,563
Merchandise purchased.....	93,070,748	7,456,519	7,117,116	332,597	42,399	24,573	6,602,488	29,815	85,244	58,653	280,750	54,189
Cost of labor.....	8,874,483	1,979,711	1,806,004	635,987	312,067	60,081	750,865	16,162	30,842	92,122	81,585	44,520
Material and supplies.....	7,295,360	776,317	716,064	262,261	196,064	52,323	359,157	10,375	5,496	61,461	58,180	23,988
Other costs.....	21,855,791	11,418,432	11,320,935	3,508,917	529,315	88,569	6,986,295	68,583	139,256	23,258	74,239	112,342
Less: Inventory, end-of-year.....	11,289,158	1,089,257	1,069,457	134,179	28,624	6,399	827,721	11,649	60,885	16,311	63,713	3,713
Depreciation.....	8,338,823	3,721,853	3,565,124	1,427,829	144,029	13,490	1,922,522	16,352	40,902	52,421	104,308	73,594
Taxes.....	4,928,019	1,250,400	1,196,342	534,604	74,422	11,109	551,965	3,804	20,438	20,237	33,821	37,906
Rent.....	5,490,689	1,230,681	1,190,063	587,824	63,799	3,399	513,332	2,325	19,384	13,523	27,095	18,197
Repairs.....	3,699,616	1,697,035	1,609,394	678,194	73,768	8,748	820,228	5,469	22,987	32,216	55,425	25,326
Salaries and wages.....	14,724,361	271,042	-	-	-	-	-	-	-	78,321	192,721	76,023
Insurance.....	2,780,793	566,514	512,749	224,223	29,667	4,553	245,629	3,418	5,259	21,972	31,793	14,199
Legal and professional fees.....	584,672	7,921	-	-	-	-	-	-	-	2,230	5,691	5,192
Commissions.....	1,468,443	14,985	-	-	-	-	-	-	-	649	14,336	3,039
Amortization.....	17,030	196	136	45	(*)	-	89	-	-	-	(*)	(*)
Pension and profit-sharing plans.....	82,904	2,972	1,935	855	180	(*)	846	(*)	(*)	(*)	668	302
Employee benefit programs.....	131,782	4,362	3,582	716	352	(*)	2,380	(*)	(*)	255	525	1,832
Interest.....	2,930,388	1,495,693	1,461,436	521,417	58,631	3,097	859,486	5,426	13,379	7,441	26,816	16,549
Bad debts.....	259,817	2,247	-	-	-	-	-	-	-	422	1,825	772
Depletion.....	143,363	4,151	4,118	3,238	(*)	(*)	542	(*)	(*)	-	(*)	109,325
Other business deductions.....	20,416,682	489,602	5,935	2,226	410	31	3,078	(*)	(*)	130,201	353,466	270,304
Net profit.....	46,442,653	8,686,371	7,995,121	3,520,262	416,249	69,469	3,796,511	47,851	144,779	244,880	446,370	252,195

Footnote at end of table.



Table 2.2—INCOME STATEMENT FOR SELECTED INDUSTRIES—Continued  
 [All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	Manufacturing—Continued			Transportation, communication, electric, gas, and sanitary services					Wholesale and retail trade					
	Printing, publishing, and allied industries	Machinery, except electrical	Other manufacturing industries	Total	Local and interurban passenger transit	Trucking and warehousing	Other transportation	Communication, electric, gas, and sanitary services	Total	Wholesale trade				
										Total	Machinery, equipment, and supplies	Groceries and related products	Firm product raw materials	Other wholesale trade
(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)	
<b>BUSINESSES WITH AND WITHOUT NET PROFIT</b>														
Number of businesses.....	39,492	21,598	94,440	338,844	50,665	233,743	25,804	28,632	2,172,991	343,693	42,031	38,586	14,014	249,062
Business receipts.....	1,079,654	807,426	4,123,676	7,856,050	500,019	5,979,251	837,776	539,004	124,206,842	30,177,161	3,804,885	7,214,622	4,877,314	14,280,340
Income from sales and operations..	1,077,046	805,425	4,113,171	7,835,632	498,604	5,969,664	829,864	537,500	123,753,040	30,059,875	3,775,383	7,207,098	4,865,089	14,208,305
Other business income.....	2,608	2,001	10,505	20,418	1,415	9,587	7,912	1,904	453,802	121,286	29,502	7,524	12,225	72,035
Business deductions, total.....	911,783	650,945	3,705,499	6,755,843	364,206	5,180,097	780,327	431,213	115,906,725	27,807,980	3,490,188	6,911,281	4,802,833	12,603,678
Cost of sales and operations, total.....	480,313	393,096	2,605,569	1,565,909	34,390	1,020,243	419,859	91,417	91,803,336	23,376,088	2,332,781	6,256,028	4,519,209	9,768,070
Inventory, beginning-of-year....	30,335	24,577	233,123	39,186	(*)	10,347	23,198	5,202	9,682,554	1,743,756	580,534	141,627	184,472	837,123
Merchandise purchased.....	236,321	148,311	1,647,827	676,285	(*)	478,292	156,346	35,131	84,493,464	21,332,313	2,620,650	5,692,448	4,124,120	8,895,095
Cost of labor.....	99,393	136,121	545,878	282,533	13,749	202,612	35,743	30,429	1,866,141	397,666	73,971	137,123	16,641	169,931
Material and supplies.....	87,049	66,733	287,746	98,381	5,301	66,245	14,889	11,946	1,278,866	341,567	53,618	74,817	16,005	197,127
Other costs.....	61,498	45,798	164,709	507,054	8,806	273,339	210,578	14,331	4,910,745	1,458,678	118,809	364,403	358,536	616,930
Less: Inventory, end-of-year....	34,278	28,444	273,714	37,530	(*)	10,592	20,895	5,622	10,428,434	1,897,892	614,801	154,390	180,565	948,136
Depreciation.....	41,540	38,893	121,729	822,474	52,797	664,586	55,591	49,500	1,611,021	335,019	44,934	55,866	25,442	208,777
Taxes.....	24,747	20,136	92,802	348,285	14,609	295,081	19,703	18,892	2,122,336	286,221	36,721	41,900	197,105	197,105
Rent.....	34,926	18,064	77,069	185,127	18,766	126,910	26,379	12,572	2,209,139	225,379	33,062	27,230	8,906	156,181
Repairs.....	11,131	4,978	44,538	706,534	41,146	616,067	23,155	26,166	685,981	146,192	13,313	28,548	14,304	90,027
Salaries and wages.....	113,380	53,873	261,490	800,336	61,154	590,950	67,968	80,264	7,294,038	1,628,085	162,735	200,130	42,771	979,432
Insurance.....	13,168	13,649	56,094	315,413	27,966	18,950	118,130	912,788	170,925	25,363	32,300	10,821	10,821	10,821
Legal and professional fees.....	4,117	3,109	13,470	23,047	2,471	13,785	3,003	3,788	231,696	37,395	6,668	5,737	1,488	23,502
Commissions.....	6,857	2,763	24,835	59,469	1,688	44,774	7,793	5,214	446,434	203,802	29,679	61,993	13,047	144,083
Amortization.....	(*)	(*)	601	360	204	118	118	10,760	1,945	(*)	1,417	21	1,389	1,389
Pension and profit-sharing plans..	712	367	2,019	2,954	56	2,552	235	(*)	13,591	4,607	1,014	662	68	2,863
Employee benefit programs.....	1,577	1,365	5,142	6,929	(*)	6,149	336	223	36,504	7,907	1,435	2,267	147	4,058
Interest.....	10,049	7,771	30,734	170,602	11,183	132,240	17,076	10,103	652,129	131,384	25,436	13,749	16,643	75,556
Bad debts.....	3,067	1,841	7,543	6,651	(*)	4,762	1,082	709	186,779	37,142	7,596	3,820	1,342	24,384
Depletion.....	-	-	951	1,664	-	(*)	(*)	(*)	5,997	2,376	(*)	(*)	(*)	1,266
Other business deductions.....	166,109	90,990	360,913	1,740,089	97,661	1,410,248	118,112	114,068	7,684,196	1,856,530	268,409	225,612	137,945	1,224,564
Net profit (less loss).....	167,871	156,481	418,177	1,100,207	135,813	799,154	57,449	107,791	8,300,117	2,369,181	314,697	303,341	74,481	1,676,662
Net profit.....	190,329	168,610	508,003	1,315,540	146,272	947,355	148,710	101,578	9,617,853	2,565,363	348,710	319,347	93,957	1,803,349
Net loss.....	22,458	12,129	89,826	215,333	10,459	148,201	44,129	12,544	1,317,736	196,182	34,013	16,006	19,476	126,687
<b>BUSINESSES WITH NET PROFIT</b>														
Number of businesses.....	28,195	17,359	61,904	253,851	42,885	175,514	15,280	20,172	1,497,886	266,804	31,870	33,170	10,044	191,720
Business receipts.....	1,023,967	749,531	3,619,979	6,585,057	450,721	5,004,839	649,031	480,466	110,881,936	27,582,671	3,534,181	6,860,616	4,072,465	13,115,409
Income from sales and operations..	1,021,488	748,061	3,613,582	6,566,392	449,313	4,995,842	641,496	479,741	110,492,306	27,472,408	3,507,090	6,853,730	4,061,534	13,050,414
Other business income.....	2,479	1,470	6,397	18,665	1,408	8,997	7,535	725	389,630	110,263	27,091	7,246	10,931	64,995
Business deductions, total.....	833,638	580,921	3,111,976	5,269,517	304,449	4,057,484	547,453	360,131	101,264,083	25,017,308	3,185,471	6,541,269	3,978,508	11,312,060
Cost of sales and operations, total.....	446,494	357,515	2,228,357	1,284,795	29,327	878,585	309,498	67,385	81,290,563	21,194,294	2,618,798	5,959,230	3,756,706	8,859,560
Inventory, beginning-of-year....	24,484	19,475	168,969	25,376	(*)	9,515	14,036	1,420	7,954,101	1,490,458	510,021	130,220	129,082	721,135
Merchandise purchased.....	224,537	135,826	1,384,442	562,679	(*)	424,264	109,355	22,760	75,118,058	19,390,613	2,445,634	5,436,504	3,430,500	8,077,975
Cost of labor.....	91,821	127,449	505,579	236,349	11,493	167,146	33,671	24,129	1,624,582	366,617	68,135	132,875	14,321	151,286
Material and supplies.....	81,326	60,588	242,495	78,910	4,919	52,129	12,387	9,475	1,079,266	316,132	51,431	72,353	17,593	177,593
Other costs.....	51,715	36,681	128,839	411,611	6,609	234,973	158,559	11,470	4,246,206	1,286,983	93,905	334,577	300,970	557,531
Less: Inventory, end-of-year....	27,389	22,504	201,967	30,220	(*)	9,442	18,510	1,869	8,731,650	1,656,509	550,328	147,299	132,922	825,960
Depreciation.....	35,811	32,993	98,245	600,917	44,365	491,426	24,106	41,020	1,291,731	286,737	39,365	47,950	19,718	179,704
Taxes.....	22,998	17,931	77,771	266,803	12,344	224,246	16,465	1,803,485	2,122,336	290,978	32,269	38,957	8,207	171,545
Rent.....	28,427	15,767	59,556	151,971	16,807	104,015	20,513	10,636	1,812,263	189,467	27,204	25,615	6,815	129,833
Repairs.....	9,809	4,395	35,288	530,145	33,815	460,805	12,710	22,815	556,891	123,656	10,944	25,913	11,116	75,683
Salaries and wages.....	108,250	45,389	215,151	660,491	50,110	484,454	54,471	71,456	6,266,311	886,422	144,756	182,305	36,223	523,138
Insurance.....	12,004	12,815	47,045	240,379	22,423	189,493	12,174	16,289	778,053	150,928	22,842	29,074	8,598	90,414
Legal and professional fees.....	3,441	2,581	10,686	17,880	2,350	10,660	1,753	3,117	188,422	31,615	5,674	5,259	1,182	19,500
Commissions.....	6,217	2,694	22,400	51,521	1,688	39,206	6,378	4,249	364,806	182,955	27,406	15,360	11,193	128,996
Amortization.....	(*)	(*)	560	326	190	99	99	7,778	1,319	(*)	314	11	876	876
Pension and profit-sharing plans..	607	328	1,956	2,168	(*)	1,766	235	(*)	13,065	4,544	1,014	662	68	2,800
Employee benefit programs.....	1,389	1,106	4,651	6,375	(*)	5,658	287	209	32,643	7,276	1,224	2,124	133	3,795
Interest.....	8,836	6,486	21,690	116,545	8,490	93,408	6,775	7,872	500,408	103,771	21,079	10,318	1,000	61,404
Bad debts.....	2,902	1,722	6,031	4,045	(*)	2,545	762	657	143,842	28,965	6,226	3,398	1,831	18,341
Depletion.....	-	-	439	1,184	-	(*)	(*)	(*)	5,023	2,357	(*)	(*)	(*)	1,247
Other business deductions.....	146,375	79,158	282,150	1,333,972	82,372	1,069,861	83,944	97,795	6,208,999	1,572,024	225,628	194,768	106,404	1,045,224
Net profit.....	190,329	168,610	508,003	1,315,540	146,272	947,355	101,578	120,335	9,617,853	2,565,363	348,710	319,347	93,957	1,803,349

Footnote at end of table.



Table 2.2—INCOME STATEMENT FOR SELECTED INDUSTRIES—Continued  
 [All figures are estimates based on samples—money amounts are in thousands of dollars]

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					
	Drug and proprietary stores	Liquor stores	Used merchandise stores	Direct selling organizations	Other retail trade					Total	Operators and lessors of buildings	Lessors, other than buildings	Real estate agents, brokers, and managers	Other real estate	
(55)	(56)	(57)	(58)	(59)	(60)	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)		
<b>BUSINESSES WITH AND WITHOUT NET PROFIT</b>															
Number of businesses.....	21,803	26,508	61,749	418,024	269,041	45,789	666,036	31,332	194,209	440,495	23,469	57,020	325,171	34,835	
Business receipts.....	2,690,622	3,175,583	686,786	1,819,283	7,918,418	1,698,405	10,072,398	721,597	3,559,133	5,791,668	561,053	141,904	4,107,246	981,465	
Income from sales and operations.....	2,682,476	3,170,662	678,798	1,801,371	7,883,476	1,690,213	9,966,280	713,999	3,542,351	5,709,930	552,821	131,709	4,055,290	970,110	
Other business income.....	8,146	4,921	7,988	17,912	34,942	8,192	106,118	7,598	16,782	81,738	8,232	10,195	51,956	11,355	
Business deductions, total.....	2,411,495	3,000,943	646,024	1,671,358	7,219,866	1,525,646	6,480,575	570,260	2,037,859	3,872,456	604,679	152,606	2,393,870	721,301	
Cost of sales and operations, total.....	1,828,729	2,567,703	422,997	1,040,214	5,036,136	1,173,992	1,495,452	306,157	492,447	696,848	48,961	6,301	389,813	251,773	
Inventory, beginning-of-year.....	474,457	329,903	208,648	81,727	1,169,766	146,622	107,818	4,580	103,235	9,649	(*)	4,580	50,661	43,408	
Merchandise purchased.....	1,743,349	2,520,743	393,543	847,597	4,667,600	1,065,046	652,908	231,018	119,493	302,397	31,238	(*)	169,696	99,548	
Cost of labor.....	20,960	14,899	6,237	13,981	152,127	40,534	54,176	(*)	16,460	37,679	3,447	2,108	24,763	7,361	
Material and supplies.....	16,303	3,995	4,492	47,169	134,660	31,266	67,261	114	13,433	53,714	4,011	399	24,376	24,928	
Other costs.....	45,733	35,922	44,410	166,379	214,068	66,858	765,342	77,907	34,548	341,953	11,950	1,750	174,667	153,586	
Less: Inventory, end-of-year.....	472,073	337,759	234,333	116,639	1,302,085	176,334	152,053	7,499	(*)	142,130	10,334	388	54,350	77,058	
Depreciation.....	28,223	27,030	17,923	36,319	185,818	24,230	389,041	13,342	69,108	306,591	110,336	37,010	133,542	25,703	
Taxes.....	46,471	80,569	13,653	15,226	163,848	26,248	212,954	5,737	28,504	178,713	29,613	5,737	58,468	18,703	
Rent.....	51,383	50,817	33,176	34,573	240,267	24,773	241,840	18,367	95,190	128,283	15,893	2,704	90,218	19,468	
Repairs.....	10,297	12,293	8,362	11,898	64,446	8,595	100,997	1,601	16,723	81,773	5,831	9,331	36,128	6,580	
Salaries and wages.....	261,965	128,763	26,863	23,060	537,178	80,655	475,087	26,948	250,750	197,389	33,696	3,554	91,412	68,727	
Insurance.....	23,055	17,101	9,303	9,282	80,551	13,018	109,523	4,045	30,513	74,965	14,568	5,396	35,401	19,600	
Legal and professional fees.....	7,170	6,022	1,822	3,052	21,690	3,236	68,188	6,720	14,487	46,981	6,545	173	32,703	7,560	
Commissions.....	1,041	668	2,392	40,559	77,119	11,066	704,715	12,084	182,652	509,979	6,140	235	429,245	74,359	
Amortization.....	(*)	1,407	(*)	1,091	943	(*)	5,841	229	1,989	3,623	(*)	(*)	625	555	
Pension and profit-sharing plans.....	384	387	(*)	(*)	1,281	280	7,056	111	2,562	4,383	3,374	(*)	217	217	
Employee benefit programs.....	740	898	103	(*)	2,767	734	4,397	445	2,372	1,580	483	(*)	765	313	
Interest.....	13,342	12,938	5,472	10,500	56,140	10,842	382,982	37,631	26,870	318,481	138,811	23,079	104,472	52,119	
Bad debts.....	4,909	1,649	2,158	5,485	18,496	2,928	52,731	12,857	26,694	13,180	589	(*)	4,170	8,349	
Depletion.....	-	(*)	-	(*)	432	(*)	3,034	1,783	(*)	1,089	(*)	(*)	(*)	(*)	
Other business deductions.....	133,661	92,670	101,777	439,504	732,754	144,956	2,227,637	122,203	796,836	1,308,598	121,091	34,857	986,064	166,586	
Net profit (less loss).....	279,127	174,640	40,762	147,925	698,552	172,759	3,591,823	151,337	1,521,274	1,919,212	-43,626	-10,702	1,713,376	260,164	
Net profit.....	293,650	195,222	85,256	291,641	897,122	198,625	4,037,059	207,351	1,572,411	2,257,297	56,010	44,273	1,851,404	305,610	
Net loss.....	14,523	20,582	44,494	143,716	198,570	25,866	445,236	56,014	51,137	338,085	99,636	54,975	138,028	45,446	
<b>BUSINESSES WITH NET PROFIT</b>															
Number of businesses.....	19,294	21,806	33,256	223,799	157,873	31,624	508,973	21,219	168,306	319,448	11,768	27,189	252,273	28,218	
Business receipts.....	2,549,665	2,861,445	554,107	1,399,002	6,849,898	1,538,110	9,003,738	585,447	3,416,557	5,001,734	268,175	92,543	3,786,011	855,005	
Income from sales and operations.....	2,542,981	2,856,738	550,024	1,388,434	6,817,783	1,530,432	8,924,139	581,396	3,400,813	4,941,930	265,179	84,306	3,746,822	845,623	
Other business income.....	6,684	4,707	4,083	10,568	32,115	7,678	79,599	4,051	15,744	59,804	2,996	8,237	39,189	9,382	
Business deductions, total.....	2,256,015	2,666,223	468,851	1,107,361	5,952,776	1,339,485	4,966,679	378,096	1,844,146	2,744,437	212,165	48,270	1,934,607	549,395	
Cost of sales and operations, total.....	1,710,123	2,298,477	327,714	736,185	4,246,660	1,039,034	1,204,891	216,234	461,732	526,925	24,360	2,700	322,471	177,394	
Inventory, beginning-of-year.....	438,752	266,664	117,515	30,923	877,721	117,492	61,196	1,420	-	59,776	927	(*)	34,798	23,534	
Merchandise purchased.....	1,652,630	2,270,046	288,687	564,649	3,926,011	946,111	489,600	151,708	103,315	234,577	12,706	(*)	143,543	76,584	
Cost of labor.....	17,828	10,292	5,107	10,402	132,165	36,667	49,651	(*)	16,460	33,154	2,523	648	23,353	6,630	
Material and supplies.....	16,125	3,657	3,001	33,823	115,496	27,154	40,193	108	5,197	34,888	3,559	178	18,442	12,709	
Other costs.....	40,137	34,476	40,933	139,992	180,932	52,758	672,589	65,069	337,637	269,883	5,788	-	141,614	122,441	
Less: Inventory, end-of-year.....	455,349	286,658	127,529	43,604	985,665	141,148	108,338	2,108	(*)	105,353	1,143	387	39,219	64,504	
Depreciation.....	26,917	22,889	8,992	22,516	135,775	20,413	236,364	7,387	63,956	165,021	34,220	11,280	101,207	18,314	
Taxes.....	43,668	68,049	10,297	10,174	133,602	23,733	123,275	3,288	26,139	93,848	27,728	14,193	39,381	12,546	
Rent.....	47,973	43,906	20,137	18,437	175,552	20,018	191,021	12,950	84,138	93,933	9,214	1,030	68,123	15,566	
Repairs.....	9,362	10,464	5,319	9,325	50,890	7,389	61,340	749	15,283	45,308	10,640	2,501	27,069	5,098	
Salaries and wages.....	248,111	110,915	23,050	17,827	449,108	71,481	388,959	21,689	227,735	139,535	10,407	332	68,106	60,690	
Insurance.....	21,455	14,731	6,207	6,508	66,454	11,550	83,332	2,313	28,066	52,953	4,888	2,052	28,056	17,957	
Legal and professional fees.....	6,107	4,826	1,585	17,259	2,652	6,522	47,250	3,212	12,513	31,525	2,196	(*)	24,586	4,735	
Commissions.....	785	607	1,453	17,179	65,921	10,318	628,087	9,793	161,050	457,244	3,507	160	385,225	68,352	
Amortization.....	(*)	742	(*)	25	752	(*)	2,911	61	1,974	876	408	(*)	119	347	
Pension and profit-sharing plans.....	384	329	(*)	(*)	1,275	280	6,367	107	2,191	4,069	3,192	163	519	195	
Employee benefit programs.....	713	733	20	(*)	2,172	727	3,308	135	2,200	973	145	-	579	249	
Interest.....	12,366	9,781	4,020	6,026	38,825	8,415	160,677	14,438	22,590	123,649	34,364	4,820	58,776	25,689	
Bad debts.....	4,410	1,345	474	3,162	14,847	2,493	34,583	3,701	21,355	9,527	(*)	(*)	6,828	6,628	
Depletion.....	-	(*)	-	(*)	17	(*)	1,720	1,261	(*)	297	(*)	(*)	(*)	(*)	
Other business deductions.....	123,916	78,801	59,961	258,238	553,667	120,892	1,792,594	80,778	713,062	998,754	46,822	9,017	807,292	135,623	
Net profit.....	293,650	195,222	85,256	291,641	897,122	198,625	4,037,059	207,351	1,572,411	2,257,297	56,010	44,273	1,851,404	305,610	

Footnote at end of table.



Table 2.2—INCOME STATEMENT FOR SELECTED INDUSTRIES—Continued  
 (All figures are estimates based on samples—money amounts are in thousands of dollars)

Item	Services—Continued												
	Business services				Automobile repair and services					Amusement and recreation services, including motion pictures			
	Total	Services to buildings	Management and public relations	Other business services	Total	Automobile repair shops			Automobile parking and other services	Repair services except automobile	Total	Producers, orchestras, and entertainers	Other amusement and recreation services
						Total	General automobile repair shops	Other automobile repair					
(80)	(81)	(82)	(83)	(84)	(85)	(86)	(87)	(88)	(89)	(90)	(91)	(92)	
<b>BUSINESSES WITH AND WITHOUT NET PROFIT</b>													
Number of businesses.....	434,645	71,943	101,706	260,996	169,277	137,562	86,872	50,690	31,715	207,419	203,512	74,657	128,855
Business receipts.....	4,773,711	719,937	973,018	3,080,756	4,265,410	3,613,756	2,067,394	1,546,362	651,654	2,419,332	2,136,025	553,050	1,582,975
Income from sales and operations.....	4,742,538	719,713	963,078	3,059,747	4,246,467	3,602,536	2,059,059	1,543,477	643,931	2,413,810	2,124,065	550,840	1,573,225
Other business income.....	31,173	(*)	9,940	21,009	18,943	11,220	8,335	2,885	7,723	5,522	11,960	2,210	9,750
Business deductions, total.....	3,329,886	512,923	506,856	2,310,107	3,662,587	3,070,874	1,765,953	1,304,921	591,713	1,851,573	1,998,437	390,452	1,607,985
Cost of sales and operations, total.....	1,075,489	150,031	71,967	853,491	2,089,150	1,924,977	1,151,499	773,478	164,173	1,008,137	434,045	51,928	382,117
Inventory, beginning-of-year.....	43,162	983	5,008	37,171	129,997	125,767	84,227	41,540	4,230	135,799	44,606	(*)	44,603
Merchandise purchased.....	341,067	15,470	23,362	302,235	1,367,546	1,271,082	818,122	452,960	96,464	656,865	200,748	(*)	199,175
Cost of labor.....	233,988	83,518	13,246	137,224	299,921	277,871	135,922	141,949	22,050	131,971	70,086	17,331	52,755
Material and supplies.....	185,102	36,184	10,506	138,412	298,941	285,330	146,658	138,672	13,611	163,994	32,472	1,556	30,916
Other costs.....	322,251	15,564	24,763	281,924	142,059	109,033	66,576	42,457	33,026	71,768	133,633	31,474	102,159
Less: Inventory, end-of-year.....	50,081	1,688	4,918	43,475	149,314	144,106	100,006	44,100	5,208	151,560	47,500	(*)	47,491
Depreciation.....	216,918	33,124	26,955	156,839	173,682	92,167	55,152	37,015	81,515	87,985	201,977	22,761	179,216
Taxes.....	83,532	16,943	8,300	58,289	117,849	92,178	51,589	25,671	50,589	55,087	55,087	5,112	49,975
Rent.....	158,719	11,405	37,219	110,095	164,425	102,369	57,790	24,579	62,056	63,057	103,865	12,558	91,307
Repairs.....	57,659	9,337	4,725	43,597	82,175	23,555	14,462	9,093	28,620	30,529	55,843	5,098	50,745
Salaries and wages.....	421,916	111,628	53,264	257,024	424,241	349,647	163,155	186,492	74,594	164,929	187,335	55,837	131,498
Insurance.....	63,304	18,546	6,886	37,872	82,172	66,381	38,094	28,287	15,791	41,823	39,763	3,732	38,091
Legal and professional fees.....	31,696	2,086	13,327	16,283	12,786	10,132	5,484	4,648	2,654	6,502	12,363	4,772	7,591
Commissions.....	101,052	6,714	10,581	83,757	7,464	3,232	1,096	4,232	8,771	67,301	33,481	(*)	33,820
Amortization.....	3,332	(*)	183	3,057	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	1,057
Pension and profit-sharing plans.....	1,641	(*)	597	546	1,384	1,203	(*)	(*)	(*)	(*)	(*)	(*)	247
Employee benefit programs.....	2,518	(*)	243	1,913	2,627	2,278	1,206	1,072	349	928	1,099	123	976
Interest.....	55,958	5,384	12,418	38,156	51,824	31,091	19,373	11,718	20,733	18,479	36,162	2,673	33,489
Bad debts.....	13,857	1,651	6,997	5,209	10,093	8,566	5,523	3,043	1,527	3,955	3,608	(*)	3,205
Depletion.....	290	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other business deductions.....	1,042,005	145,097	253,032	643,876	471,506	362,333	200,288	162,045	109,173	366,208	796,007	191,690	604,317
Net profit (less loss).....	1,443,825	207,014	466,162	770,649	602,823	542,882	301,441	241,441	59,941	567,759	137,588	162,598	-25,010
Net profit.....	1,616,318	214,547	529,230	872,541	676,236	583,408	324,966	258,442	92,828	618,235	449,409	193,754	255,655
Net loss.....	172,493	7,533	63,068	101,892	73,413	40,526	23,525	17,001	32,887	50,476	311,821	31,156	280,665
<b>BUSINESSES WITH NET PROFIT</b>													
Number of businesses.....	340,361	64,470	75,993	199,898	134,576	114,882	72,375	42,507	19,694	157,974	115,626	54,329	61,297
Business receipts.....	4,425,682	700,814	909,203	2,815,665	3,807,020	3,296,710	1,901,673	1,395,037	510,310	2,227,552	1,680,347	501,168	1,178,699
Income from sales and operations.....	4,398,284	700,597	900,193	2,797,494	3,792,424	3,286,818	1,893,860	1,392,958	505,606	2,222,460	1,673,681	499,510	1,174,171
Other business income.....	27,398	217	9,010	18,171	14,596	9,892	7,813	2,079	4,704	5,092	6,666	2,138	4,528
Business deductions, total.....	2,809,364	486,267	379,973	1,943,124	3,130,784	2,713,302	1,576,707	1,136,595	417,482	1,609,317	1,230,938	307,894	923,044
Cost of sales and operations, total.....	966,421	144,054	58,925	763,442	1,848,739	1,731,216	1,044,107	687,109	117,523	895,191	316,981	47,642	269,339
Inventory, beginning-of-year.....	33,023	671	4,176	28,176	113,067	110,130	74,472	35,658	2,937	111,613	31,397	(*)	31,397
Merchandise purchased.....	299,631	14,859	19,721	265,051	1,221,927	1,151,140	746,794	404,346	70,787	593,034	160,043	(*)	158,470
Cost of labor.....	204,338	79,419	6,843	118,076	272,885	253,067	132,496	120,571	19,818	113,579	52,398	17,074	35,324
Material and supplies.....	170,237	34,934	6,213	126,090	264,543	252,121	131,969	120,152	12,422	137,726	14,992	1,121	13,871
Other costs.....	296,764	15,456	22,963	258,345	108,461	93,195	60,158	33,037	15,266	64,767	90,565	27,881	62,684
Less: Inventory, end-of-year.....	37,572	1,285	3,991	32,296	132,144	128,437	89,857	38,580	3,707	125,528	32,414	(*)	32,407
Depreciation.....	161,157	29,973	18,110	113,074	122,333	77,524	46,244	31,280	44,809	69,532	93,646	16,416	77,230
Taxes.....	72,718	16,232	5,717	50,769	99,012	81,337	46,007	35,330	17,675	44,738	35,767	4,298	31,469
Rent.....	123,124	9,909	28,313	84,902	136,082	83,780	47,416	36,364	52,302	51,811	77,350	7,803	69,547
Repairs.....	44,162	8,633	3,365	32,164	38,844	19,984	12,212	7,772	18,860	24,985	31,028	3,588	27,440
Salaries and wages.....	361,973	109,310	40,032	212,631	357,385	299,176	146,448	152,728	58,209	144,564	147,730	54,902	92,828
Insurance.....	54,060	17,592	5,040	31,428	69,982	58,589	33,747	24,842	11,393	34,363	23,381	2,919	20,462
Legal and professional fees.....	22,664	2,035	8,543	10,279	8,900	4,670	4,230	1,379	5,732	9,061	4,228	4,833	4,833
Commissions.....	94,954	6,622	9,367	78,965	5,402	1,819	602	1,217	3,583	7,300	50,912	28,665	22,247
Amortization.....	1,193	(*)	(*)	1,089	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	10
Pension and profit-sharing plans.....	1,584	(*)	573	513	1,383	1,202	(*)	(*)	(*)	(*)	(*)	(*)	466
Employee benefit programs.....	1,897	(*)	181	1,354	2,522	2,200	1,206	994	322	755	396	118	278
Interest.....	33,628	4,167	5,422	24,039	26,990	26,788	16,762	10,026	10,202	15,633	18,904	2,131	16,773
Bad debts.....	7,723	1,324	2,396	4,003	6,362	5,988	3,920	2,068	374	3,442	1,413	(*)	1,013
Depletion.....	137	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other business deductions.....	861,969	135,439	193,967	532,563	394,709	314,040	172,130	141,910	80,669	310,553	423,761	134,657	289,104
Net profit.....	1,616,318	214,547	529,230	872,541	676,236	583,408	324,966	258,442	92,828	618,235	449,409	193,754	255,655

Footnote at end of table.















Table 2.3--RECEIPTS, SELECTED DEDUCTIONS, AND NET PROFIT, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Selected industry, size of business receipts	Number of businesses	Business receipts	Cost of sales and operations	Depreciation	Payroll	Net profit (less loss)	Net profit		Number of businesses	Business receipts	Cost of sales and operations	Depreciation	Payroll	Net profit (less loss)	Net profit	
							Number of businesses	Amount							Number of businesses	Amount
Wholesale and retail trade--Continued																
Retail trade--Continued																
Automotive dealers and service stations--Continued																
Gasoline service stations								Other automotive dealers								
Total.....	194,534	20,734,712	16,240,830	163,259	1,613,642	983,409	157,680	1,080,179	37,247	3,232,979	2,445,835	40,236	232,608	177,270	22,843	227,723
Under \$1,000.....	2,951	492	461	510	204	-2,411	(*)	(*)	3,508	778	2,733	164	38	-6,100		
\$1,000 under \$2,500.....	3,085	5,531	3,721	362	483	-1,221	1,389	1,031	2,091	3,422	2,515	376	101	-1,493	2,134	840
\$2,500 under \$5,000.....	3,909	15,468	10,914	605	388	1,200	2,323	3,002	2,832	10,275	8,655	291	11	-3,464		
\$5,000 under \$10,000.....	8,713	68,546	44,874	1,683	4,738	4,787	5,351	10,959	3,813	28,791	18,002	903	602	1,107	2,481	4,575
\$10,000 under \$25,000.....	19,815	345,809	273,772	4,297	22,001	8,548	12,330	23,450	4,752	85,373	65,711	1,694	2,403	-2,242	1,908	5,699
\$25,000 under \$50,000.....	27,104	1,007,171	807,927	8,587	52,992	47,238	19,632	68,118	4,218	159,555	117,204	3,470	9,104	5,304	2,403	11,874
\$50,000 under \$100,000.....	50,189	3,674,095	2,915,443	36,919	222,066	186,477	42,428	209,627	5,267	379,571	271,720	6,091	28,148	4,004	4,004	31,292
\$100,000 under \$200,000.....	52,423	7,401,379	5,775,568	59,296	604,613	370,795	48,189	390,275	6,058	836,536	624,719	10,439	53,101	60,633	5,376	66,961
\$200,000 under \$500,000.....	24,654	6,915,550	5,354,139	43,472	600,279	328,183	23,869	332,484	3,985	1,142,326	855,649	12,668	98,378	76,211	3,849	79,524
\$500,000 under \$1,000,000.....	1,473	940,217	753,133	5,155	82,448	32,086	1,394	32,805	598	385,987	312,233	3,056	28,272	18,995	573	20,179
\$1,000,000 under \$5,000,000.....	213	310,888	257,011	2,268	21,592	6,767	196	7,302	125	200,365	166,694	1,084	12,450	6,427	115	6,779
\$5,000,000 or more.....	5	49,566	43,867	105	1,838	960	5	960	125	200,365	166,694	1,084	12,450	6,427	115	6,779
Apparel and accessory stores								Furniture and home furnishings stores								
Total.....	63,132	3,346,261	2,150,539	36,534	320,270	326,627	46,543	376,868	87,732	5,285,262	3,557,573	80,480	512,842	416,970	63,244	488,288
Under \$1,000.....	5,466	1,994	788	429	18	-4,102			6,791	3,114	2,537	949	158	-4,945	2,305	359
\$1,000 under \$2,500.....	1,998	3,298	2,642	28	189	-1,386	1,870	737	6,208	10,707	6,784	679	479	-1,469	3,130	1,685
\$2,500 under \$5,000.....	7,510	28,216	13,614	898	434	1,688	5,118	6,649	7,354	27,613	17,573	951	527	-2,841	3,774	3,278
\$5,000 under \$10,000.....	5,256	37,240	20,749	718	754	2,324	3,362	6,769	8,097	58,874	32,650	3,208	948	1,291	4,925	7,524
\$10,000 under \$25,000.....	10,200	164,019	102,124	2,059	6,160	16,820	7,923	23,470	16,123	266,864	151,377	6,268	15,481	35,688	12,877	48,028
\$25,000 under \$50,000.....	11,509	425,893	274,708	5,218	29,498	41,099	9,262	51,946	13,395	495,269	309,500	8,416	34,489	52,864	9,796	64,400
\$50,000 under \$100,000.....	11,470	816,567	531,518	9,175	71,056	81,413	9,846	93,881	13,467	971,532	640,292	17,742	74,343	98,443	11,862	106,462
\$100,000 under \$200,000.....	6,689	924,887	598,850	8,660	94,135	98,064	6,268	102,172	10,633	1,508,200	1,012,477	23,348	164,847	133,075	9,661	140,839
\$200,000 under \$500,000.....	2,754	741,975	473,002	7,884	86,453	78,521	2,649	78,842	5,029	1,445,001	1,015,499	14,731	167,572	83,060	4,333	92,577
\$500,000 under \$1,000,000.....	246	156,928	101,815	1,085	24,396	9,423	214	9,541	549	371,541	274,173	3,384	40,512	16,942	500	17,665
\$1,000,000 under \$5,000,000.....	34	45,244	30,729	380	7,177	2,763	31	2,861	86	126,547	94,711	804	13,486	4,862	81	4,961
\$5,000,000 or more.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Eating places								Drinking places								
Total.....	183,042	8,182,754	4,340,892	233,842	1,592,769	642,254	128,509	788,521	88,570	3,298,983	1,842,641	87,983	366,891	317,228	67,445	371,691
Under \$1,000.....	5,890	2,503	1,049	2,908	111	-5,274	1,589	697	1,292	311	184	27	89	-2,793		
\$1,000 under \$2,500.....	8,202	13,553	9,034	717	874	-2,525	3,411	1,811	1,736	3,262	2,775	998	379	-4,272	1,808	1,389
\$2,500 under \$5,000.....	11,230	43,047	26,255	2,734	4,552	-6,115	4,294	4,398	3,549	12,965	6,708	1,089	845	-1,193		
\$5,000 under \$10,000.....	20,899	156,971	89,918	7,381	16,223	171	11,354	14,110	9,213	71,063	45,701	2,993	4,306	-4,754	3,603	4,298
\$10,000 under \$25,000.....	45,745	775,298	433,669	27,414	93,998	45,637	31,377	83,941	24,177	421,841	243,859	13,399	21,697	43,466	20,149	51,558
\$25,000 under \$50,000.....	40,290	1,446,042	784,436	44,512	207,143	140,878	32,956	165,211	27,088	984,780	558,610	27,852	87,184	93,805	22,890	109,359
\$50,000 under \$100,000.....	31,309	2,171,905	1,156,494	58,908	420,884	200,640	26,788	222,624	16,832	1,142,091	603,378	28,081	154,127	129,266	14,670	139,344
\$100,000 under \$200,000.....	14,345	1,977,509	1,032,343	53,514	449,653	161,506	12,307	176,240	4,330	563,195	318,811	12,389	84,056	53,829	3,974	55,870
\$200,000 under \$500,000.....	4,775	1,329,927	671,362	29,788	332,262	92,757	4,110	103,960	(*)	88,338	54,560	1,025	13,271	9,365	333	9,384
\$500,000 under \$1,000,000.....	304	195,460	98,458	4,596	49,882	11,711	276	12,410	(*)	12,410	(*)	(*)	(*)	(*)	(*)	(*)
\$1,000,000 under \$5,000,000.....	53	70,539	37,874	1,370	17,087	2,868	47	3,119	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$5,000,000 or more.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Drug stores and proprietary stores								Liquor stores								
Total.....	21,803	2,690,622	1,828,729	28,223	282,925	279,127	19,294	293,650	26,508	3,175,583	2,567,703	27,030	143,662	174,640	21,806	195,222
Under \$1,000.....																
\$1,000 under \$2,500.....																
\$2,500 under \$5,000.....	1,071	2,215	1,660	107	93	-171	(*)	(*)	1,878	9,774	7,126	222	(*)	-1,063	(*)	(*)
\$5,000 under \$10,000.....																
\$10,000 under \$25,000.....	1,460	24,909	17,111	238	619	2,423	(*)	(*)	2,021	39,397	29,922	801	835	1,208	1,471	3,860
\$25,000 under \$50,000.....	4,019	152,834	109,431	2,590	6,580	16,688	3,492	21,885	4,293	174,224	136,501	2,088	7,144	8,598	3,206	13,094
\$50,000 under \$100,000.....	4,535	346,366	234,490	3,743	29,151	36,903	4,089	41,796	7,081	526,019	424,309	4,821	15,721	33,928	6,316	36,436
\$100,000 under \$200,000.....	6,813	992,660	663,574	10,025	104,543	113,050	6,534	114,548	7,238	1,026,443	818,182	8,884	49,926	59,355	6,211	67,813
\$200,000 under \$500,000.....	3,772	1,068,373	724,556	10,721	130,839	104,626	3,616	106,740	3,563	1,027,475	830,564	8,645	51,285	58,709	3,424	59,033
\$500,000 under \$1,000,000.....	120	81,094	60,135	690	4,694	120	120	4,694	352	231,761	197,293	1,071	11,123	9,390	348	9,541
\$1,000,000 under \$5,000,000.....	13	22,171	17,772	109	2,208	914	13	914								
\$5,000,000 or more.....	-	-	-	-	-	-	-	-	82	140,490	123,806	498	7,297	4,515	77	4,567

Footnote at end of table.











Table 2.3--RECEIPTS, SELECTED DEDUCTIONS, AND NET PROFIT, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Selected industry, size of business receipts	Number of businesses	Business receipts	Cost of sales and operations	Depreciation	Payroll	Net profit (less loss)	Net profit		Number of businesses	Business receipts	Cost of sales and operations	Depreciation	Payroll	Net profit (less loss)	Net profit	
							Number of businesses	Amount							Number of businesses	Amount
Services--Continued																
Educational services																
Engineering and architectural services																
Total.....	118,701	643,242	54,153	39,090	119,194	179,168	96,258	206,871	73,056	1,354,920	213,709	37,310	279,739	469,428	54,682	504,257
Under \$1,000.....	37,807	18,926	487	4,182	138	-1,366	25,096	8,972	15,269	5,205	546	2,267	769	-14,193	4,776	1,686
\$1,000 under \$2,500.....	33,640	54,131	2,387	4,267	243	21,598	28,116	26,632	12,062	21,361	1,313	2,325	455	5,803	8,601	9,473
\$2,500 under \$5,000.....	22,836	79,234	4,272	6,135	2,661	36,114	20,744	39,509	8,516	31,669	1,576	1,820	417	9,730	6,171	12,506
\$5,000 under \$10,000.....	11,981	84,043	3,624	4,530	2,947	39,336	11,415	41,160	11,213	82,076	3,799	3,044	5,825	44,519	10,736	45,962
\$10,000 under \$25,000.....	7,545	119,726	6,111	7,991	21,882	32,610	6,543	35,132	13,415	218,374	17,173	6,698	17,728	117,775	12,383	122,003
\$25,000 under \$50,000.....	2,927	103,971	11,696	5,115	34,474	17,961	2,517	20,809	6,315	217,276	26,972	6,785	27,696	96,076	5,945	99,622
\$50,000 under \$100,000.....	1,708	124,416	12,142	5,704	37,643	27,820	1,608	29,074	3,882	271,387	32,163	6,273	60,979	94,220	3,832	95,775
\$100,000 under \$200,000.....	204	31,839	5,063	616	9,987	4,290	200	4,406	1,649	222,877	56,740	4,275	63,695	97,789	1,577	97,815
\$200,000 under \$500,000.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	613	176,961	32,020	2,606	63,811	36,948	540	38,654
\$500,000 under \$1,000,000.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	96	63,421	733	23,272	14,177	96	14,177	
\$1,000,000 under \$5,000,000.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	26	44,313	19,493	484	15,092	6,584	25	6,584
\$5,000,000 or more.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Accounting, auditing, and bookkeeping services																
Total																
Certified public accountants																
Total.....	125,882	1,207,592	28,117	46,051	206,094	584,001	110,104	600,319	24,255	547,452	4,013	17,633	112,705	259,532	21,378	264,402
Under \$1,000.....	34,032	16,367	233	2,468	170	2,245	24,050	7,567	3,284	1,270	3	476	24	-703	1,964	523
\$1,000 under \$2,500.....	31,047	50,228	296	3,516	637	23,186	26,872	25,995	3,596	5,688	15	637	80	1,742	2,896	2,472
\$2,500 under \$5,000.....	19,919	72,697	380	6,664	876	38,034	18,631	41,822	3,008	11,324	13	1,244	244	4,212	2,362	5,340
\$5,000 under \$10,000.....	12,299	86,547	1,525	3,785	2,547	51,285	12,296	51,288	2,475	19,027	31	655	1,324	10,217	2,472	10,220
\$10,000 under \$25,000.....	13,685	218,257	2,887	7,907	13,366	133,961	13,496	134,770	3,687	60,101	230	2,493	2,601	38,416	3,614	38,584
\$25,000 under \$50,000.....	9,765	338,935	7,106	10,500	55,763	174,387	9,732	174,427	4,852	167,627	541	4,725	22,252	94,912	4,820	94,948
\$50,000 under \$100,000.....	4,253	291,431	12,851	8,445	85,507	116,174	4,150	117,372	2,691	184,482	341	5,382	52,778	75,480	2,591	76,645
\$100,000 under \$200,000.....	758	100,003	2,024	2,149	34,258	35,792	757	35,794	567	73,485	2,024	1,624	24,202	27,716	567	27,716
\$200,000 under \$500,000.....	118	28,905	815	422	10,585	10,144	118	10,144	91	22,059	815	362	8,038	7,458	91	7,458
\$500,000 under \$1,000,000.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$1,000,000 under \$5,000,000.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$5,000,000 or more.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Accounting, auditing, and bookkeeping services--Continued																
Other accounting, auditing, and bookkeeping services																
Other services																
Total.....	101,627	660,140	24,104	28,418	93,389	324,469	88,726	335,917	150,051	805,744	94,642	31,143	37,610	290,652	85,651	376,183
Under \$1,000.....	30,748	15,097	230	1,992	146	2,948	22,086	7,044	65,883	22,064	6,945	6,347	809	-45,412	18,591	6,823
\$1,000 under \$2,500.....	27,451	44,540	281	2,879	537	21,444	23,523	23,523	49,729	5,056	4,330	698	202	20,018	19,864	
\$2,500 under \$5,000.....	16,911	61,373	367	5,420	632	33,822	16,269	36,482	19,641	67,034	5,178	3,149	1,065	25,983	15,942	31,303
\$5,000 under \$10,000.....	9,824	67,520	1,494	3,130	1,223	41,068	9,824	41,068	14,647	104,870	8,125	3,582	1,665	47,014	13,260	49,765
\$10,000 under \$25,000.....	9,998	158,156	2,657	5,414	10,765	95,545	9,882	96,186	13,382	202,628	16,989	6,234	6,512	97,798	11,881	102,803
\$25,000 under \$50,000.....	4,913	171,308	6,565	5,775	33,511	79,475	4,912	79,479	4,352	152,484	21,976	3,003	6,956	70,707	4,140	71,073
\$50,000 under \$100,000.....	1,562	106,949	12,510	3,063	32,729	40,694	1,559	40,727	1,207	82,464	9,704	3,016	5,918	39,954	1,173	40,079
\$100,000 under \$200,000.....	191	26,518	-	525	10,056	8,076	190	8,078	491	66,942	16,831	975	6,557	26,048	477	26,115
\$200,000 under \$500,000.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	145	38,980	1,366	351	6,215	16,470	145	16,470
\$500,000 under \$1,000,000.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	19	12,640	247	122	859	9,322	19	9,322
\$1,000,000 under \$5,000,000.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	5	5,909	2,225	34	356	2,566	5	2,566
\$5,000,000 or more.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Nature of business not allocable																
Total.....	36,699	722,383	410,812	21,279	91,380	95,606	28,426	113,429								
Under \$1,000.....	10,825	4,020	1,118	842	62	-4,699	5,452	2,184								
\$1,000 under \$2,500.....	6,175	9,799	1,005	800	320	3,256	5,362	4,882								
\$2,500 under \$5,000.....	6,838	24,432	2,693	2,654	427	9,447	5,717	12,135								
\$5,000 under \$10,000.....	4,899	36,494	6,093	1,937	1,142	16,565	4,634	17,402								
\$10,000 under \$25,000.....	3,547	60,267	18,093	1,712	5,903	20,049	3,288	21,157								
\$25,000 under \$50,000.....	1,817	63,540	27,359	2,584	7,332	12,230	1,387	15,010								
\$50,000 under \$100,000.....	1,082	77,562	34,149	1,924	16,203	15,501	1,081	15,510								
\$100,000 under \$200,000.....	950	114,977	70,022	4,507	22,528	12,372	946	13,907								
\$200,000 under \$500,000.....	276	78,975	55,728	890	9,008	5,868	275	6,031								
\$500,000 under \$1,000,000.....	280	231,042	177,420	2,946	27,287	4,236	(*)	(*)								
\$1,000,000 under \$5,000,000.....																
\$5,000,000 or more.....	10	21,275	17,132	483	1,168	781	9	807								

(\*) Estimate is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals.

Table with 16 columns: Industry, Number of businesses, Business receipts, Payroll, Depreciation, Net profit (less loss), Number of businesses, Business receipts, Payroll, Depreciation, Net profit (less loss), Number of businesses, Business receipts, Payroll, Depreciation, Net profit (less loss). Rows are categorized by industry and region (United States, total; 13 States, total; California).

Footnote at end of table.

Table 2.4--RECEIPTS, PAYROLL, DEPRECIATION, AND NET PROFIT, BY STATE AND SELECTED INDUSTRIES--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Industry	United States, total					13 States, total					California				
	Number of businesses	Business receipts	Payroll	Depreciation	Net profit (less loss)	Number of businesses	Business receipts	Payroll	Depreciation	Net profit (less loss)	Number of businesses	Business receipts	Payroll	Depreciation	Net profit (less loss)
Finance, insurance, and real estate....	665,894	10,079,564	531,219	387,983	3,597,518	410,953	6,506,746	361,679	257,709	2,273,593	96,050	1,415,369	75,569	54,133	485,161
Finance.....	31,417	726,352	27,411	13,387	153,106	19,389	469,433	18,737	9,303	109,384	5,917	117,355	4,349	3,602	21,230
Insurance agents, brokers, and service.....	194,043	3,565,606	269,440	69,255	1,522,048	116,492	2,314,804	189,530	43,619	952,600	18,384	367,181	42,251	5,906	156,521
Real estate.....	440,434	5,787,606	234,368	305,341	1,922,364	275,072	3,722,509	153,412	204,787	1,211,609	71,749	930,833	28,969	44,625	307,410
Operators and lessors of buildings..	23,393	555,194	36,867	109,361	-43,182	12,314	388,214	28,103	79,820	-41,817	2,266	66,047	5,908	11,677	-7,913
Lessors, other than buildings.....	57,469	144,295	5,622	37,268	-9,244	13,448	74,563	3,062	19,410	-10,373	4,433	11,004	2,666	-5,721	
Real estate agents, brokers, and managers.....	324,812	4,107,061	116,129	133,201	1,713,848	211,386	2,705,075	78,882	89,847	1,120,831	62,640	777,694	17,445	27,407	306,090
Other real estate.....	34,760	981,056	75,750	25,511	260,942	19,924	554,657	43,365	15,710	142,968	2,410	76,088	4,386	2,875	14,954
Services.....	2,688,412	44,867,272	6,677,279	1,991,803	15,814,487	1,664,586	29,181,780	4,418,844	1,255,619	10,226,067	376,007	6,740,845	1,084,401	292,348	1,968,371
Hotels and other lodging places.....	91,829	2,057,203	6,777,484	100,669	45,889	1,664,586	1,171,498	168,640	169,074	47,241	6,724	223,806	31,810	29,265	3,845
Tourist courts and motels.....	41,337	1,254,738	179,851	185,445	82,870	22,465	732,643	110,820	106,369	45,192	2,658	106,566	15,763	12,962	2,689
Trailer parks and camps.....	26,093	405,910	25,534	11,526	12,240	208,295	13,278	38,352	-204	1,979	53,095	2,465	8,348	1,671	
Other lodging places.....	24,399	396,555	72,099	39,293	6,273	11,184	230,560	44,542	24,353	2,253	2,087	64,145	13,582	7,955	-515
Personal services.....	581,341	6,177,037	1,261,301	350,069	1,536,085	353,100	3,860,678	789,623	217,192	947,050	66,707	768,202	186,602	38,074	137,396
Coin-operated laundries and dry cleaning.....	31,568	517,044	62,636	79,006	45,101	18,032	326,611	39,887	46,740	30,164	3,481	47,740	3,661	6,601	1,418
Other laundry, cleaning, and garment services.....	63,295	1,280,208	327,518	81,263	199,983	37,468	775,486	187,155	46,964	131,028	9,741	173,840	37,304	7,808	21,438
Beauty shops.....	213,773	1,953,338	586,268	73,129	504,985	131,914	1,223,478	373,718	45,846	307,556	19,766	270,915	9,153	9,236	47,712
Barber shops.....	107,631	735,747	115,385	19,175	364,954	66,683	471,291	84,131	13,737	216,687	10,089	88,970	26,825	3,448	26,978
Other personal services.....	165,074	1,690,700	169,494	97,496	421,062	99,003	1,063,812	104,732	63,905	261,615	23,630	186,737	19,659	10,921	39,850
Business services.....	433,504	4,769,036	655,879	216,579	1,446,386	284,296	3,329,969	488,367	147,437	964,119	77,097	970,253	144,961	50,175	242,757
Services to buildings.....	71,798	720,546	196,525	33,108	207,093	44,171	518,179	147,092	24,249	134,488	14,673	182,620	48,775	7,696	40,972
Management and public relations....	101,749	978,516	67,508	27,039	468,848	62,877	640,884	47,276	16,852	292,631	16,996	155,774	6,309	4,525	72,405
Other business services.....	259,957	3,069,974	391,846	156,432	770,445	177,248	2,170,906	293,999	106,336	537,000	45,428	631,859	89,877	37,954	129,380
Automobile repair and services.....	169,428	4,264,493	723,198	173,501	605,044	99,014	2,680,986	470,789	110,154	367,614	19,538	677,261	141,922	29,136	68,479
Automobile repair shops.....	137,727	3,612,387	626,888	91,791	544,289	78,083	2,230,670	400,810	54,705	327,474	14,316	511,490	112,074	12,147	60,562
General automotive repair shops...	86,888	2,068,648	298,889	55,051	302,574	49,233	1,257,071	182,282	31,960	186,792	10,113	307,912	60,907	7,783	39,108
Other automobile repair.....	50,839	1,543,739	327,999	36,740	241,715	28,850	973,599	218,528	22,745	140,682	4,203	203,578	51,167	4,364	21,454
Automobile parking and other services.....	31,701	652,106	96,310	81,710	60,755	20,931	450,316	69,979	55,449	40,140	5,222	165,771	29,848	16,989	7,917
Repair services, except automobile...	207,811	2,415,458	293,905	87,781	568,835	112,569	1,338,056	164,386	48,811	313,801	21,446	270,844	35,044	10,188	51,085
Amusement and recreation services, including motion pictures.....	202,802	2,137,905	257,094	202,249	142,407	124,448	1,389,550	166,937	128,904	86,376	32,170	312,387	37,457	27,742	-8,422
Producers, orchestras, and entertainers.....	74,571	555,647	73,386	22,881	164,831	45,928	414,345	50,411	14,723	125,878	9,750	111,751	11,461	2,831	28,050
Other amusement and recreation services.....	128,231	1,582,258	183,708	179,368	-22,424	78,520	975,205	116,526	114,181	-39,502	22,420	200,636	25,996	24,911	-36,472
Medical and health services.....	400,814	15,240,587	2,108,431	428,023	7,838,155	257,432	10,023,304	1,396,794	279,561	5,070,048	55,999	2,398,920	358,149	71,084	1,048,988
Offices of physicians.....	150,213	7,698,764	917,483	193,221	4,518,015	99,106	5,138,868	611,255	130,499	2,968,145	20,306	1,152,851	151,477	26,585	607,389
Other medical and health services...	250,601	7,541,823	1,190,948	234,802	3,320,140	158,326	4,884,436	785,539	149,062	2,101,903	35,693	1,246,069	206,672	44,499	441,599
Legal services.....	135,408	3,789,966	454,170	83,228	2,054,054	90,211	2,603,795	317,617	53,893	1,389,996	15,355	452,338	59,635	10,035	213,427
Educational services.....	118,612	644,323	119,516	38,963	179,225	65,963	414,899	82,921	23,477	107,236	14,064	86,548	10,532	4,459	18,956
Engineering and architectural services.....	72,964	1,361,385	282,092	37,356	468,608	48,685	954,642	202,498	24,271	327,019	14,051	229,564	36,068	5,600	65,907
Accounting, auditing, and book-keeping services.....	125,332	1,210,306	206,813	45,906	586,034	83,070	852,354	145,875	32,048	410,279	20,201	189,376	31,927	9,047	80,419
Certified public accountants.....	24,206	548,235	112,583	17,631	260,487	16,283	394,553	80,406	13,092	186,910	3,385	72,615	17,582	2,618	29,171
Other accounting, auditing, and bookkeeping services.....	101,126	662,071	94,230	28,275	325,547	66,787	457,801	65,469	18,956	223,369	16,816	116,761	14,345	6,429	51,248
Other services.....	148,567	799,573	97,396	30,938	288,985	96,909	562,049	24,397	20,797	195,288	32,655	160,746	10,294	7,543	45,534
Nature of business not allocable.....	36,886	730,386	91,420	21,186	94,647	21,752	366,057	52,373	13,057	60,430	5,473	142,121	22,208	2,638	14,087

Footnote at end of table.



Table 2.4--RECEIPTS, PAYROLL, DEPRECIATION, AND NET PROFIT, BY STATE AND SELECTED INDUSTRIES--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Industry	Number of businesses	Business receipts	Payroll	Depreciation	Net profit (less loss)	Number of businesses	Business receipts	Payroll	Depreciation	Net profit (less loss)	Number of businesses	Business receipts	Payroll	Depreciation	Net profit (less loss)
	Florida					Georgia					Illinois				
Finance, insurance, and real estate.....	34,309	519,146	19,688	22,587	194,367	12,417	221,310	12,458	9,505	71,357	38,314	567,400	34,766	20,424	199,159
Finance.....	1,719	21,087	408	443	7,846	580	6,317	388	92	660	1,855	59,789	2,492	484	11,256
Insurance agents, brokers, and service.....	6,724	127,725	7,850	2,651	42,744	3,029	65,152	5,579	697	26,886	13,712	253,538	17,855	4,715	103,884
Real estate.....	25,866	370,334	11,430	19,493	143,777	8,808	149,841	6,491	8,716	43,811	22,747	254,073	14,389	15,225	84,019
Operators and lessors of buildings.....	914	29,619	1,600	6,429	-2,984	346	14,825	521	4,199	-5,067	750	19,583	2,438	4,239	-3,872
Lessors, other than buildings.....	359	580	43	515	-438	1,895	3,365	171	639	-103	4,306	15,848	38	3,738	-1,089
Real estate agents, brokers, and managers.....	23,650	293,475	7,372	11,507	132,765	6,169	96,726	3,539	3,194	45,130	14,085	151,140	4,269	5,130	69,887
Other real estate.....	943	46,660	2,415	1,042	14,434	398	34,925	2,260	684	3,851	3,606	67,502	7,644	2,118	19,093
Services.....	100,675	1,932,795	295,671	97,441	643,545	45,513	829,286	144,847	38,426	287,700	135,954	2,432,633	347,688	92,714	870,862
Hotels and other lodging places.....	6,901	164,727	17,214	25,636	10,450	1,675	42,441	6,224	6,255	1,871	2,883	102,881	20,066	12,577	3,849
Tourist courts and motels.....	3,273	91,682	9,260	15,029	6,622	1,216	34,870	5,441	4,734	2,899	1,983	72,119	12,479	8,060	2,978
Trailer parks and camps.....	2,313	42,948	2,962	7,569	870	384	4,825	218	955	433	521	10,632	140	2,058	1,456
Other lodging places.....	1,315	30,097	4,992	3,038	2,958	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Personal services.....	17,946	179,389	39,160	10,564	46,017	10,165	119,081	29,816	7,165	26,579	36,293	383,454	63,573	19,582	99,501
Coin-operated laundries and dry cleaning.....	1,302	28,267	3,120	4,586	1,671	806	17,919	3,534	2,400	2,189	1,396	38,145	7,227	3,662	2,223
Other laundry, cleaning, and garment services.....	1,029	32,407	13,751	1,727	6,475	(*)	(*)	(*)	(*)	(*)	2,662	48,269	11,358	3,914	8,061
Beauty shops.....	7,961	72,215	17,539	2,213	18,151	6,169	50,925	16,300	1,511	12,843	14,462	106,708	24,446	4,176	35,493
Barber shops.....	3,790	23,077	1,851	870	12,032	(*)	(*)	(*)	(*)	(*)	6,437	45,403	7,261	849	22,837
Other personal services.....	4,764	23,423	2,899	1,168	7,688	1,228	14,293	1,447	1,002	3,758	11,336	144,929	13,281	6,981	30,887
Business services.....	17,770	213,826	26,482	9,184	72,311	6,195	66,267	15,637	1,927	18,794	19,530	252,419	29,759	8,320	83,824
Services to buildings.....	3,947	39,654	10,998	1,695	13,432	(*)	(*)	(*)	(*)	(*)	2,057	40,974	10,892	1,673	12,660
Management and public relations.....	3,217	37,943	5,060	1,051	18,605	987	7,469	390	135	3,192	4,646	54,632	7,665	1,216	25,884
Other business services.....	10,606	136,229	10,424	6,438	40,274	4,028	43,290	8,667	1,154	12,786	12,827	156,813	11,202	5,431	45,280
Automobile repair and services.....	6,624	225,138	46,329	6,325	37,880	5,940	133,913	22,805	6,547	19,065	7,033	221,574	32,066	6,811	29,912
Automobile repair shops.....	6,302	206,184	41,246	5,622	36,738	5,209	109,028	17,185	2,737	20,392	5,943	189,744	27,727	3,447	28,709
General automotive repair shops.....	2,865	95,584	13,267	2,491	18,404	2,878	66,903	9,258	1,657	11,578	4,186	121,744	11,572	1,843	19,750
Other automobile repair.....	3,437	110,600	27,979	3,131	18,334	2,331	42,125	7,927	1,080	8,814	1,757	68,000	16,155	1,604	8,959
Automobile parking and other services.....	322	18,954	5,083	703	1,142	731	24,885	5,620	3,810	-1,327	1,090	31,830	4,339	3,364	1,203
Repair services, except automobile.....	8,250	113,307	15,187	3,959	31,057	2,861	32,487	2,146	1,005	9,879	7,354	77,116	9,261	2,234	18,103
Amusement and recreation services, including motion pictures.....	7,905	152,472	16,713	14,193	20,602	3,849	20,519	1,471	2,089	1,561	10,023	95,165	8,209	7,106	15,312
Producers, orchestras, and entertainers.....	2,895	23,373	2,602	974	8,344	1,510	4,903	-	304	1,459	5,480	42,143	2,707	1,727	13,917
Other amusement and recreation services.....	5,010	129,099	14,111	13,219	12,258	2,339	15,616	1,471	1,785	102	4,543	53,022	5,502	5,379	1,395
Medical and health services.....	14,676	558,315	91,448	15,320	273,715	5,267	262,039	37,650	6,636	145,163	18,020	728,809	93,919	22,847	372,080
Offices of physicians.....	4,879	285,801	37,721	7,902	158,899	2,250	145,123	20,476	3,515	86,197	6,387	351,516	38,320	9,713	206,095
Other medical and health services.....	9,797	272,514	53,727	7,418	114,816	3,017	116,916	17,174	3,121	58,966	11,633	377,293	55,599	13,134	165,985
Legal services.....	3,349	143,962	17,584	3,743	78,517	2,366	75,711	8,967	2,354	40,692	8,681	294,932	34,390	5,531	155,741
Educational services.....	4,242	47,397	7,193	2,495	11,816	2,522	21,770	7,947	1,856	4,373	5,507	29,728	4,546	1,880	7,010
Engineering and architectural services.....	2,359	59,727	11,806	3,592	20,709	788	25,563	5,967	621	8,192	4,909	97,147	34,476	1,838	24,345
Accounting, auditing, and bookkeeping services.....	6,052	53,452	5,999	1,694	30,991	2,921	27,634	5,922	1,767	10,954	6,435	88,832	14,754	2,207	42,684
Certified public accountants.....	1,238	27,783	3,634	974	15,307	(*)	(*)	(*)	(*)	(*)	1,027	38,634	7,852	939	15,935
Other accounting, auditing, and bookkeeping services.....	4,814	25,669	2,365	720	15,684	2,467	11,365	1,099	728	4,842	5,408	50,198	6,902	1,268	26,749
Other services.....	4,601	21,083	556	736	9,480	964	1,861	295	204	577	9,286	60,576	2,669	1,781	18,501
Nature of business not allocable.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	1,451	18,733	54	93	5,736

Footnote at end of table.



Table 2.4--RECEIPTS, PAYROLL, DEPRECIATION, AND NET PROFIT, BY STATE AND SELECTED INDUSTRIES--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Industry	Number of businesses	Business receipts	Payroll	Depreciation	Net profit (less loss)	Indiana					Michigan					Missouri				
						Number of businesses	Business receipts	Payroll	Depreciation	Net profit (less loss)	Number of businesses	Business receipts	Payroll	Depreciation	Net profit (less loss)	Number of businesses	Business receipts	Payroll	Depreciation	Net profit (less loss)
Finance, insurance, and real estate.....	13,600	200,995	9,087	6,463	82,132	25,464	362,006	17,071	16,200	164,449	18,010	240,222	10,270	7,605	90,526					
Finance.....	355	3,545	54	88	-137	460	9,568	106	115	5,349	415	10,033	142	765	2,048					
Insurance agents, brokers, and service.....	3,837	104,799	7,087	1,263	46,461	6,571	135,134	6,523	3,284	70,321	5,969	104,127	5,386	1,449	49,354					
Real Estate.....	9,408	92,651	1,946	5,112	35,808	18,433	217,304	10,442	12,801	88,779	11,626	126,062	4,742	5,391	39,124					
Operators and lessors of buildings.....	368	5,864	85	956	1,242	636	25,093	1,789	6,469	-2,851	43	8,008	997	1,857	-1,595					
Lessors, other than buildings.....	2,188	7,093	30	957	3,083	1,845	2,385	-	1,214	-456	1,588	4,628	623	573	-1,566					
Real estate agents, brokers, and managers.....	6,443	64,836	742	2,898	24,990	15,111	163,559	7,750	4,562	80,532	8,654	98,955	1,473	2,002	38,750					
Other real estate.....	409	14,858	1,089	301	6,493	841	26,267	903	556	11,554	1,341	14,471	959	599	3,535					
Services.....	64,934	1,060,345	177,397	42,145	393,292	88,479	1,683,277	297,545	78,383	605,344	59,310	879,987	124,598	37,053	322,445					
Hotels and other lodging places.....	1,899	20,088	4,847	3,261	-2,775	2,996	72,546	10,541	9,028	5,264	1,880	49,139	5,314	5,919	8,241					
Tourist courts and motels.....	872	9,459	967	1,970	-716	1,636	47,068	7,943	5,367	4,091	1,125	35,615	4,020	4,098	5,812					
Trailer parks and camps.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)					
Other lodging places.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	260	6,599	959	436	1,550					
Personal services.....	18,262	171,280	40,034	8,122	54,665	20,537	244,432	56,670	17,804	61,863	19,720	165,575	29,186	9,997	43,390					
Coin-operated laundries and dry cleaning.....	538	7,933	1,454	761	567	1,096	36,847	6,287	5,940	3,244	1,669	15,852	952	2,807	634					
Other laundry, cleaning, and garment services.....	(*)	(*)	(*)	(*)	(*)	2,241	55,307	14,167	4,511	8,952	1,387	22,420	6,907	1,576	2,494					
Beauty shops.....	9,700	63,714	13,986	1,725	23,915	8,992	97,698	34,082	4,837	20,967	6,682	40,884	8,840	1,396	14,360					
Barber shops.....	3,610	37,380	10,678	1,370	16,438	3,414	24,025	339	628	17,230	3,458	25,297	6,019	833	11,792					
Other personal services.....	3,662	46,982	9,172	3,392	11,824	4,794	30,555	1,795	1,888	11,470	6,524	61,122	6,468	3,385	14,110					
Business services.....	9,270	106,952	22,052	5,864	29,093	14,375	197,434	48,111	9,271	52,549	6,910	74,779	8,228	1,898	27,276					
Services to buildings.....	(*)	(*)	(*)	(*)	(*)	3,259	16,079	1,995	927	8,685	1,752	3,181	809	64	974					
Management and public relations.....	1,344	7,622	286	450	3,987	2,642	27,208	2,445	471	15,533	1,320	27,566	2,516	522	10,308					
Other business services.....	7,074	83,111	14,274	4,883	21,676	8,474	154,147	43,671	7,873	28,331	3,838	44,032	4,903	1,312	15,994					
Automobile repair and services.....	5,083	135,847	22,869	6,892	21,289	4,624	116,169	26,745	6,766	11,121	3,583	112,979	20,354	2,156	19,722					
Automobile repair shops.....	3,962	108,825	17,989	3,963	18,855	3,391	94,141	25,204	2,841	8,557	2,762	98,709	17,364	1,287	17,256					
General automotive repair shops.....	1,987	35,741	2,532	1,995	7,688	2,198	40,182	8,346	1,310	4,127	1,610	45,694	4,710	577	7,535					
Other automobile repair.....	1,975	73,084	15,457	1,968	11,167	(*)	(*)	(*)	(*)	(*)	1,152	53,015	12,654	710	9,721					
Automobile parking and other services.....	1,121	27,022	4,880	2,929	2,434	1,233	22,028	1,541	3,925	2,564	821	14,270	2,990	869	2,466					
Repair services, except automobile.....	5,802	58,722	1,786	1,453	16,176	8,373	101,945	10,458	4,307	30,366	3,972	28,836	3,145	986	8,826					
Amusement and recreation services, including motion pictures.....	5,399	64,553	8,422	4,115	10,729	8,450	93,889	12,681	9,720	7,363	3,955	53,617	11,799	6,339	-306					
Producers, orchestras, and entertainers.....	1,822	11,892	3,640	482	2,278	2,704	27,251	5,864	1,195	11,194	1,441	16,051	6,500	213	4,488					
Other amusement and recreation services.....	3,577	52,661	4,782	3,633	8,451	5,746	66,638	6,817	8,525	-3,831	2,514	37,566	5,299	6,126	-794					
Medical and health services.....	8,133	370,392	53,649	8,524	202,474	15,064	630,748	94,528	16,510	326,126	6,448	261,524	31,947	6,400	143,636					
Offices of physicians.....	2,960	189,792	24,497	3,832	117,358	4,808	264,899	41,089	6,455	148,033	2,194	135,742	18,748	2,785	81,616					
Other medical and health services.....	5,173	180,600	29,152	4,692	85,116	10,256	365,849	53,439	10,055	178,093	4,254	125,782	13,199	3,615	62,020					
Legal services.....	2,951	71,486	12,917	1,548	37,813	4,339	124,228	15,668	2,298	71,590	3,362	76,055	5,708	1,364	44,490					
Educational services.....	2,177	10,494	2,551	586	3,942	2,388	14,592	3,185	867	3,682	3,079	7,404	868	463	3,929					
Engineering and architectural services.....	1,409	19,595	4,983	498	7,302	2,067	39,264	8,391	540	14,485	908	13,309	993	426	6,574					
Accounting, auditing, and bookkeeping services.....	2,040	18,503	2,696	1,023	9,458	3,139	32,481	9,021	720	14,225	2,075	25,780	6,214	942	11,635					
Certified public accountants.....	(*)	(*)	(*)	(*)	(*)	374	11,698	2,974	157	6,024	(*)	(*)	(*)	(*)	(*)					
Other accounting, auditing, and bookkeeping services.....	1,880	13,179	1,809	917	6,140	2,765	20,783	6,047	563	8,201	1,597	12,503	1,918	534	6,760					
Other services.....	2,509	12,433	591	259	3,126	2,127	15,549	1,546	552	6,710	3,418	10,990	842	163	5,032					
Nature of business not allocable.....	1,984	29,877	1,991	732	6,866	1,564	45,668	10,290	3,139	8,076	(*)	(*)	(*)	(*)	(*)					

Footnote at end of table.



Table 2.4--RECEIPTS, PAYROLL, DEPRECIATION, AND NET PROFIT, BY STATE AND SELECTED INDUSTRIES--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Industry	New Jersey					New York					Ohio				
	Number of businesses	Business receipts	Payroll	Depreciation	Net profit (less loss)	Number of businesses	Business receipts	Payroll	Depreciation	Net profit (less loss)	Number of businesses	Business receipts	Payroll	Depreciation	Net profit (less loss)
Finance, insurance, and real estate.....	16,195	316,639	14,863	9,566	102,646	36,246	578,439	42,459	19,027	216,958	37,920	528,247	27,697	18,562	212,074
Finance.....	1,057	25,974	85	37	2,968	2,129	58,221	2,710	697	24,308	1,465	15,011	374	296	5,663
Insurance agents, brokers, and service.....	5,096	114,132	4,917	2,619	41,854	13,370	227,964	24,482	4,324	97,173	10,972	216,283	17,289	4,005	96,463
Real estate.....	10,042	176,533	9,861	6,910	57,824	20,747	292,254	15,267	14,006	95,477	25,483	296,953	10,034	14,261	109,948
Operators and lessors of buildings.....	349	16,934	1,855	2,775	-1,220	1,609	41,959	1,762	5,317	-3,412	721	23,922	1,766	4,441	2,541
Lessors, other than buildings.....	985	4,120	8	306	874	1,041	1,904	51	819	-803	3,990	11,326	267	3,361	-835
Real estate agents, brokers, and managers.....	7,943	121,691	5,361	3,162	49,277	15,564	205,100	9,899	6,877	80,777	19,581	225,032	3,577	5,651	100,320
Other real estate.....	765	33,788	2,637	667	8,893	2,533	43,291	3,555	993	18,915	1,191	36,673	4,424	808	7,922
Services.....	83,689	1,556,419	205,857	64,647	617,403	241,024	4,262,238	532,771	148,022	1,707,728	115,189	1,907,095	282,359	73,229	774,656
Hotels and other lodging places.....	1,990	22,299	2,893	3,134	-511	5,814	115,197	12,574	19,910	4,379	2,446	50,219	4,049	6,943	8,584
Tourist courts and motels.....	454	10,615	1,732	1,117	341	2,477	74,666	9,240	15,165	7,585	1,172	27,115	1,637	3,622	6,600
Trailer parks and camps.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other lodging places.....	1,504	7,758	842	1,828	-1,650	2,266	32,875	2,909	2,628	-1,981	902	13,675	704	1,648	1,342
Personal services.....	15,268	234,027	35,895	14,493	56,706	37,576	361,850	38,773	18,300	109,500	23,395	286,734	61,617	13,647	80,642
Coin-operated laundries and dry cleaning.....	1,333	26,324	1,878	3,794	2,643	1,102	26,153	1,454	3,905	4,565	851	10,575	948	1,117	1,572
Other laundry, cleaning, and garment services.....	2,681	60,132	10,277	2,160	12,215	7,383	92,420	10,573	3,263	21,834	1,692	56,035	13,762	4,409	10,798
Beauty shops.....	4,174	53,831	13,773	2,798	14,479	10,288	76,802	15,906	3,718	24,221	10,398	92,563	31,379	2,296	23,535
Barber shops.....	2,681	23,430	4,924	367	9,841	7,971	37,288	675	939	23,000	5,463	45,931	5,206	1,103	21,504
Other personal services.....	4,395	70,310	5,043	5,374	17,526	10,832	129,187	10,165	6,475	35,880	4,991	81,630	10,322	4,722	23,233
Business services.....	17,263	225,325	26,165	6,630	60,436	44,561	447,245	34,279	12,163	150,854	17,855	182,595	28,255	8,977	60,710
Services to buildings.....	1,759	29,364	4,151	1,386	6,466	4,656	47,205	12,201	1,937	16,870	3,107	33,345	6,963	3,882	6,079
Management and public relations.....	4,579	54,710	4,541	1,479	22,638	12,047	123,751	7,015	2,945	48,844	4,719	44,002	2,488	934	22,834
Other business services.....	10,925	141,251	17,473	3,765	31,332	27,858	276,289	15,063	7,281	85,140	10,029	105,248	18,804	4,161	31,797
Automobile repair and services.....	3,728	76,933	13,417	4,512	15,489	8,178	165,220	17,344	6,714	22,748	7,819	171,823	35,188	7,411	25,153
Automobile repair shops.....	2,411	59,057	11,829	2,393	12,469	5,811	136,022	14,262	4,631	16,411	5,693	147,730	31,413	3,802	22,298
General automotive repair shops.....	(*)	(*)	(*)	(*)	(*)	3,904	100,559	9,407	3,429	12,473	3,249	58,753	7,822	1,244	11,307
Other automobile repair.....	(*)	(*)	(*)	(*)	(*)	1,907	35,463	4,855	1,202	3,938	2,444	88,977	23,591	2,558	10,991
Automobile parking and other services.....	(*)	(*)	(*)	(*)	(*)	1,907	29,198	3,082	2,083	6,337	2,126	24,093	3,775	3,609	2,855
Repair services, except automobile.....	2,826	27,174	1,771	1,029	9,626	12,398	126,656	9,982	4,075	34,775	8,924	120,833	16,939	2,478	28,855
Amusement and recreation services, including motion pictures.....	4,764	64,256	15,747	7,004	1,550	16,982	226,033	20,351	17,331	19,379	10,187	92,536	13,987	9,593	2,645
Producers, orchestras, and entertainers.....	1,922	19,181	6,633	815	4,217	6,973	78,957	3,926	1,589	25,603	3,300	11,868	1,144	885	5,430
Other amusement and recreation services.....	2,842	45,075	9,114	6,189	-2,667	10,009	147,076	16,425	15,742	-6,224	6,887	80,668	12,843	8,708	-2,785
Medical and health services.....	15,642	569,511	61,829	17,493	312,410	46,887	1,712,624	244,429	45,897	862,878	19,755	671,380	83,166	14,919	387,315
Offices of physicians.....	6,432	315,923	30,185	10,141	187,525	21,692	903,353	87,937	23,910	530,877	7,832	353,884	39,809	7,650	225,415
Other medical and health services.....	9,210	253,588	31,644	7,352	124,885	25,195	809,271	156,492	21,987	332,001	11,923	317,496	43,357	7,269	161,901
Legal services.....	6,804	182,799	26,124	4,632	97,027	21,288	597,093	82,043	9,486	299,722	6,686	173,536	17,410	3,015	106,668
Educational services.....	2,504	14,879	985	911	5,597	7,432	38,280	7,787	2,412	9,573	5,254	22,155	2,265	1,302	7,745
Engineering and architectural services.....	3,252	53,965	11,733	1,536	18,743	6,138	165,954	38,650	3,518	55,911	3,356	54,614	5,808	1,569	26,902
Accounting, auditing, and bookkeeping services.....	5,213	64,998	9,076	2,164	33,114	12,854	150,327	20,745	3,756	78,904	5,139	64,446	13,059	2,672	32,546
Certified public accountants.....	1,480	33,992	5,683	1,213	17,795	4,171	76,156	10,885	2,025	41,778	1,128	25,562	6,679	915	10,907
Other accounting, auditing, and bookkeeping services.....	3,733	31,006	3,393	951	15,319	8,683	74,171	9,860	1,731	37,126	4,011	38,884	6,380	1,757	21,639
Other services.....	4,435	20,253	222	1,109	7,216	20,916	155,759	5,814	4,460	59,105	4,373	16,224	616	703	6,890
Nature of business not allocable.....	921	13,066	2,355	398	3,260	2,414	39,137	2,434	1,115	8,264	2,623	19,861	2,615	963	5,913

Footnote at end of table.



Table 2.4--RECEIPTS, PAYROLL, DEPRECIATION, AND NET PROFIT, BY STATE AND SELECTED INDUSTRIES--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Industry	Number of businesses	Business receipts	Payroll	Depreciation	Net profit (less loss)	Pennsylvania					Tennessee					Texas				
						Number of businesses	Business receipts	Payroll	Depreciation	Net profit (less loss)	Number of businesses	Business receipts	Payroll	Depreciation	Net profit (less loss)	Number of businesses	Business receipts	Payroll	Depreciation	Net profit (less loss)
Finance, insurance, and real estate.....	19,723	532,344	31,497	19,766	165,434	10,971	215,265	6,806	5,665	67,931	51,734	809,364	59,448	48,206	221,399					
Finance.....	1,141	40,055	440	387	8,854	103	29,132	221	67	1,603	2,193	73,346	6,968	2,230	17,736					
Insurance agents, brokers, and service.....	8,560	264,260	18,888	4,350	86,895	3,102	49,598	3,319	599	24,104	17,166	284,911	28,074	7,757	109,940					
Real estate.....	10,022	228,029	12,169	15,029	69,685	7,766	136,535	3,266	4,999	42,224	32,375	451,107	24,406	38,219	93,723					
Operators and lessors of buildings.....	669	45,410	3,226	7,838	-1,496	79	4,912	291	806	1,346	3,564	86,038	5,865	22,817	-16,536					
Lessors, other than buildings.....	895	758	47	428	-632	2,453	6,119	414	1,554	1,157	5,470	5,433	140	2,640	-3,844					
Real estate agents, brokers, and managers.....	6,443	131,945	6,098	5,396	58,782	4,554	99,362	1,961	2,184	31,843	20,549	275,560	9,396	9,877	101,688					
Other real estate.....	2,015	49,916	2,798	1,367	13,031	680	26,142	600	455	7,878	2,792	84,076	9,005	2,885	12,415					
Services.....	133,823	2,358,167	334,604	108,857	859,814	46,989	761,041	122,901	30,331	285,015	173,000	2,777,652	468,205	152,023	889,892					
Hotels and other lodging places.....	3,510	107,050	17,489	13,606	1,116	1,329	17,296	1,991	1,877	1,845	5,842	183,809	33,628	31,663	1,083					
Tourist courts and motels.....	1,257	64,891	12,287	7,994	1,564	480	9,444	1,681	1,103	-160	3,862	148,533	28,370	25,148	4,887					
Trailer parks and camps.....	1,393	14,646	555	3,928	-3,108	(*)	(*)	(*)	(*)	(*)	1,644	23,782	2,495	5,443	-4,874					
Other lodging places.....	860	27,513	4,647	1,684	2,660	(*)	(*)	(*)	(*)	(*)	336	11,494	2,763	1,072	1,070					
Personal services.....	32,442	427,292	76,817	26,487	116,107	15,039	148,467	38,019	8,420	39,450	39,750	370,895	93,461	24,537	75,234					
Coin-operated laundries and dry cleaning.....	1,577	35,487	5,074	4,819	4,374	(*)	(*)	(*)	(*)	(*)	2,640	33,161	4,262	5,833	4,832					
Other laundry, cleaning, and garment services.....	3,264	93,726	28,288	8,137	17,309	1,881	38,472	12,918	3,050	7,565	2,211	60,137	15,062	3,446	8,069					
Beauty shops.....	12,784	97,827	22,573	4,005	31,475	6,175	48,650	15,636	1,235	13,714	15,263	150,746	60,105	6,640	26,691					
Barber shops.....	6,241	47,449	9,680	1,021	22,530	4,163	22,632	2,742	784	10,257	7,948	41,515	7,440	1,362	18,356					
Other personal services.....	8,576	152,803	11,202	8,505	40,419	2,579	36,505	6,687	2,836	7,684	11,688	85,336	6,592	7,256	17,286					
Business services.....	18,508	205,755	38,336	10,377	66,231	5,824	60,164	6,204	2,272	19,602	29,138	326,955	59,898	20,379	79,682					
Services to buildings.....	2,220	37,736	13,990	1,513	9,245	(*)	(*)	(*)	(*)	(*)	4,070	49,925	21,851	1,811	11,136					
Management and public relations.....	5,431	42,053	572	803	26,575	865	8,155	249	173	5,056	4,084	49,999	7,740	2,148	16,770					
Other business services.....	10,857	125,966	23,774	8,061	30,411	4,320	45,640	5,560	1,603	12,823	20,984	227,031	30,307	16,420	51,776					
Automobile repair and services.....	10,687	274,791	37,465	9,358	41,611	2,870	64,693	6,797	3,510	10,564	13,307	304,645	47,488	14,016	44,581					
Automobile repair shops.....	9,448	253,137	35,815	5,454	39,313	2,263	53,141	5,491	1,128	8,254	10,572	263,462	43,211	5,253	37,660					
General automotive repair shops.....	6,007	159,481	21,597	3,193	21,092	1,563	24,580	1,894	733	2,887	7,658	171,189	25,513	3,795	25,658					
Other automobile repair.....	3,441	93,656	14,218	2,261	18,221	(*)	(*)	(*)	(*)	(*)	2,914	92,273	17,698	1,458	12,002					
Automobile parking and other services.....	1,239	21,654	1,650	3,904	2,298	607	11,552	1,306	2,382	2,310	2,735	41,183	4,277	8,763	6,921					
Repair services, except automobile.....	11,131	139,192	22,487	5,043	30,352	3,379	54,867	9,634	1,346	8,248	15,853	186,077	26,546	10,708	36,453					
Amusement and recreation services, including motion pictures.....	7,002	79,831	8,479	11,103	1,281	3,407	56,713	4,669	3,482	16,536	10,355	77,579	6,952	9,087	-1,854					
Producers, orchestras, and entertainers.....	2,432	20,951	2,632	832	4,115	1,200	30,577	2,973	1,249	12,882	4,479	15,447	329	1,627	3,901					
Other amusement and recreation services.....	4,550	58,880	5,847	10,271	-2,834	2,207	26,136	1,696	2,233	3,654	5,876	62,132	6,623	7,460	-5,755					
Medical and health services.....	24,696	776,330	87,088	23,846	428,002	6,803	232,751	36,445	6,028	124,763	20,042	849,961	122,547	24,057	442,497					
Offices of physicians.....	9,325	417,790	43,415	12,636	256,011	1,938	113,771	15,640	2,892	67,899	8,103	508,423	61,941	12,483	294,831					
Other medical and health services.....	15,371	358,540	43,673	11,210	171,991	4,865	118,980	20,805	3,136	56,864	11,939	341,538	60,606	11,574	147,666					
Legal services.....	5,165	169,821	15,336	3,222	106,182	2,994	60,014	4,716	1,466	36,104	6,871	181,220	17,119	5,199	102,023					
Educational services.....	4,807	26,881	6,402	1,107	6,300	1,629	14,487	4,388	574	4,411	10,358	80,284	24,272	4,565	19,902					
Engineering and architectural services.....	3,077	64,880	15,926	939	25,433	579	23,316	5,226	457	8,923	5,792	107,744	22,471	3,137	43,593					
Accounting, auditing, and bookkeeping services.....	7,001	51,290	8,537	2,764	26,579	1,187	17,768	4,530	658	8,738	8,813	67,467	13,395	2,634	30,032					
Certified public accountants.....	828	23,714	5,114	1,092	11,817	346	8,906	2,339	172	4,871	1,214	40,623	7,658	1,434	19,000					
Other accounting, auditing, and bookkeeping services.....	6,173	27,576	3,423	1,672	14,762	(*)	(*)	(*)	(*)	(*)	7,599	26,844	5,737	1,200	11,032					
Other services.....	5,797	35,054	242	1,005	10,620	1,949	10,505	282	241	5,831	6,879	41,016	428	2,041	16,666					
Nature of business not allocable.....	839	21,614	4,990	1,708	2,633	1,352	18,339	3,117	1,487	185	1,669	4,047	166	188	1,016					

(\*) Estimate is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals.

NOTE: United States total includes returns with Puerto Rican addresses. However, data for these returns are not shown separately because of the small number of sample returns on which they were based.



Table 2.5--RECEIPTS AND NET PROFIT, BY STATE AND SELECTED INDUSTRY--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Industry	Number of businesses	Business receipts	Net profit (less loss)	Number of businesses	Business receipts	Net profit (less loss)	Number of businesses	Business receipts	Net profit (less loss)	Number of businesses	Business receipts	Net profit (less loss)
	Arkansas			California			Colorado			Connecticut		
All industries.....	141,577	3,417,904	379,360	988,617	30,477,263	3,938,939	150,841	4,016,375	554,791	104,827	2,993,923	598,912
All nonfarm industries.....	80,098	2,604,920	309,785	891,854	27,993,498	3,946,292	113,900	3,127,354	468,445	100,305	2,879,881	602,326
Agriculture, forestry, and fishing.....	63,676	846,898	72,441	132,712	2,908,669	82,626	39,207	912,160	89,232	7,510	156,430	6,700
Farms.....	61,479	812,984	69,575	96,763	2,483,765	-7,353	36,941	889,021	86,346	4,722	114,042	-3,414
Field crop.....	18,196	464,189	82,906	13,064	405,190	36,007	14,565	234,401	58,323	291	945	-76
Livestock.....	37,673	329,878	-12,487	29,408	1,130,899	-56,860	15,705	611,497	17,132	3,085	94,779	-4,379
Other.....	5,610	18,917	-844	54,291	94,767	13,500	6,671	43,123	10,891	1,346	18,318	1,041
Other agriculture, forestry, and fishing.....	2,197	33,914	2,866	35,949	424,904	89,979	2,266	23,139	2,886	2,788	42,388	10,114
Mining.....	338	19,477	35	3,278	69,991	-6,775	1,453	61,119	-745	567	14,388	655
Construction.....	13,429	300,571	54,910	65,873	3,006,080	366,115	14,843	498,295	67,730	11,007	430,522	79,140
General building contractors and operative builders.....	2,067	99,561	9,774	14,733	1,086,634	94,393	3,524	202,537	12,104	1,529	165,152	19,172
Special trade contractors.....	9,455	134,684	35,978	47,491	1,723,863	250,368	10,204	253,392	49,227	9,220	250,192	57,836
Other construction.....	1,907	66,326	9,158	3,649	195,583	21,354	1,115	42,366	6,399	(*)	(*)	(*)
Manufacturing.....	3,375	102,461	9,057	30,194	1,245,206	162,277	3,099	61,717	9,187	2,850	77,119	12,754
Transportation, communication, electric, gas, and sanitary services.....	7,083	98,662	17,787	24,040	855,272	91,064	4,979	120,787	11,545	2,182	54,934	9,626
Trucking and warehousing.....	5,988	84,514	13,879	16,765	639,248	79,103	3,221	110,977	8,707	(*)	(*)	(*)
Other.....	1,095	14,148	3,908	7,275	216,024	11,961	1,758	9,810	2,838	1,322	40,370	5,045
Wholesale and retail trade.....	25,140	1,622,856	74,824	254,990	14,093,710	776,013	29,985	1,337,778	92,319	26,881	1,359,244	133,623
Wholesale trade.....	2,069	296,422	10,619	30,944	3,497,624	207,006	6,270	346,498	29,256	4,479	237,964	37,089
Retail trade.....	22,121	1,279,347	57,145	218,875	10,194,874	548,247	22,848	980,154	62,155	22,121	1,110,299	95,208
Food stores.....	3,524	314,253	5,538	12,313	1,558,221	81,031	470	65,653	1,562	1,473	206,306	11,375
Automotive dealers and service stations.....	4,479	413,414	13,619	24,573	3,044,502	119,543	4,412	343,896	15,869	2,354	300,610	16,295
Eating and drinking places.....	2,346	107,447	7,216	30,261	1,336,420	85,989	2,035	120,313	9,357	4,246	161,351	16,773
Direct selling organizations.....	4,124	23,313	2,620	72,759	238,068	-16,446	7,627	23,899	2,897	3,389	15,888	521
Other retail trade.....	7,648	420,920	28,152	78,969	4,017,663	278,130	8,304	426,393	32,470	10,659	426,144	50,244
Wholesale and retail trade not allocable.....	950	47,087	7,060	5,171	401,212	20,760	(*)	(*)	(*)	(*)	(*)	(*)
Finance, insurance, and real estate.....	5,785	98,042	48,352	96,050	1,415,369	485,161	10,359	202,908	59,034	13,544	230,627	71,413
Finance.....	(*)	(*)	(*)	5,917	117,355	21,230	734	28,170	4,777	493	21,999	2,590
Insurance agents, brokers, and service.....	2,216	28,715	15,217	18,384	367,181	156,521	2,683	49,860	21,189	3,288	87,374	34,170
Real estate.....	3,398	68,986	32,844	71,749	930,833	307,410	6,942	124,878	33,068	9,763	121,254	34,653
Services.....	22,735	328,788	101,893	376,007	6,740,845	1,968,371	46,652	599,299	224,377	40,252	670,302	285,045
Hotels and other lodging places.....	839	28,803	2,824	6,724	223,806	3,845	2,633	35,682	962	(*)	(*)	(*)
Personal services.....	5,783	57,537	12,738	66,707	768,202	137,396	6,820	73,075	12,511	4,698	73,191	20,891
Business services.....	2,986	23,654	9,264	77,097	970,253	242,757	6,538	57,830	24,340	8,200	100,758	28,171
Automobile repair and services.....	3,184	47,153	7,251	19,538	677,261	68,479	2,421	50,589	11,636	947	28,250	2,741
Amusement and recreation services, except motion pictures.....	1,064	15,869	-296	29,187	265,796	-9,350	3,860	36,873	3,795	2,976	23,811	3,946
Medical and health services.....	1,895	87,826	47,801	55,999	2,398,920	1,048,988	5,310	178,522	100,193	9,240	268,450	150,055
Offices of physicians.....	541	48,964	27,599	20,306	1,152,851	607,389	2,667	113,928	66,715	2,878	133,921	82,742
Offices of dentists.....	652	32,446	16,952	11,658	781,163	315,804	1,547	56,858	28,327	2,389	96,904	48,239
Other medical services.....	(*)	(*)	(*)	24,035	464,906	125,795	1,096	7,736	5,151	3,973	37,625	19,074
Legal services.....	469	6,772	4,348	15,355	452,938	213,427	1,934	36,696	23,067	1,802	56,318	33,036
Other services.....	6,515	61,174	17,963	105,400	983,669	262,829	17,136	130,032	47,873	11,955	116,801	46,031
Nature of business not allocable.....	(*)	(*)	(*)	5,473	142,121	14,087	(*)	(*)	(*)	(*)	(*)	(*)

Footnote at end of table.

Industry	Delaware			District of Columbia			Florida			Georgia		
	Number of businesses	Business receipts	Net profit (less loss)	Number of businesses	Business receipts	Net profit (less loss)	Number of businesses	Business receipts	Net profit (less loss)	Number of businesses	Business receipts	Net profit (less loss)
All industries.....	18,812	416,048	74,558	16,371	275,937	85,756	322,968	8,964,510	1,373,767	205,582	6,261,244	708,472
All nonfarm industries.....	14,702	367,051	72,189	16,031	269,583	85,464	279,099	8,104,607	1,381,829	139,493	5,333,683	692,590
Agriculture, forestry, and fishing.....	4,554	53,422	2,408	453	8,893	1,213	54,398	1,048,568	18,099	69,378	1,004,031	22,877
Farms.....	4,110	48,997	2,369	340	6,354	292	43,909	899,903	-8,062	66,089	927,561	15,914
Field crop.....	1,695	15,833	144	162	2,184	790	7,757	58,372	5,087	15,983	394,320	25,105
Livestock.....	1,728	24,977	3,022	133	5,734	-289	16,512	477,872	-39,478	36,891	414,810	-4,769
Other.....	687	8,187	-797	(*)	(*)	(*)	19,640	323,658	26,329	13,215	118,431	-4,422
Other agriculture, forestry, and fishing.....	444	4,425	39	(*)	(*)	(*)	10,489	188,665	26,161	3,289	76,470	6,963
Mining.....	(*)	(*)	(*)	26	551	-502	1,659	20,312	-575	.78	546	-762
Construction.....	1,474	41,675	7,836	(*)	(*)	(*)	35,477	1,165,963	167,781	21,693	932,151	116,281
General building contractors and operative builders.....	(*)	(*)	(*)	(*)	(*)	(*)	5,090	463,372	25,213	3,637	387,284	25,124
Special trade contractors.....	1,255	27,882	6,584	(*)	(*)	(*)	28,496	657,287	134,653	16,319	430,773	75,406
Other construction.....	(*)	(*)	(*)	-	-	-	1,891	45,304	7,915	1,737	114,094	15,751
Manufacturing.....	(*)	(*)	(*)	(*)	(*)	(*)	5,666	232,758	30,133	6,133	314,222	21,848
Transportation, communication, electric, gas, and sanitary services.....	1,065	17,752	5,055	3,719	11,866	3,357	11,472	306,376	41,520	5,760	139,272	16,067
Trucking and warehousing.....	(*)	(*)	(*)	-	-	-	8,005	183,366	26,813	4,740	124,379	11,935
Other.....	512	8,462	2,751	3,719	11,866	3,357	3,467	123,010	14,707	1,020	14,893	4,132
Wholesale and retail trade.....	3,673	173,221	15,339	2,217	81,166	8,928	78,471	3,734,240	277,629	44,472	2,814,662	172,017
Wholesale trade.....	645	35,165	5,259	(*)	(*)	(*)	17,933	861,819	102,935	8,162	662,563	71,461
Retail trade.....	3,028	138,056	10,080	1,999	77,539	7,469	59,989	2,863,545	174,826	35,995	2,142,902	99,514
Food stores.....	(*)	(*)	(*)	(*)	(*)	(*)	6,038	556,049	24,687	6,693	524,526	19,081
Automotive dealers and service stations.....	525	58,231	1,703	(*)	(*)	(*)	10,228	1,009,856	52,392	8,340	851,791	36,233
Eating and drinking places.....	251	12,940	830	(*)	(*)	(*)	7,013	292,242	22,747	2,994	142,727	6,511
Direct selling organizations.....	984	3,969	1,051	(*)	(*)	(*)	12,308	64,690	3,566	7,423	47,572	6,475
Other retail trade.....	1,061	39,148	5,423	1,290	59,503	7,314	24,402	940,708	71,434	10,545	575,886	31,214
Wholesale and retail trade not allocable.....	-	-	-	-	-	-	(*)	(*)	(*)	(*)	(*)	(*)
Finance, insurance, and real estate.....	924	15,946	4,641	654	19,099	5,501	34,309	519,146	194,367	12,417	221,310	71,357
Finance.....	(*)	(*)	(*)	(*)	(*)	(*)	1,719	21,087	7,846	580	6,317	660
Insurance agents, brokers, and service.....	(*)	(*)	(*)	(*)	(*)	(*)	6,724	127,725	42,744	3,029	65,152	26,886
Real estate.....	605	12,938	2,951	577	14,872	2,809	25,866	370,334	143,777	8,808	149,841	43,811
Services.....	6,817	112,925	39,501	8,830	149,555	66,650	100,675	1,932,795	643,545	45,513	829,286	287,700
Hotels and other lodging places.....	212	5,713	715	(*)	(*)	(*)	6,901	164,727	10,450	1,675	42,441	1,871
Personal services.....	1,928	16,663	6,508	1,349	8,770	2,684	17,946	179,389	46,017	10,165	119,081	26,579
Business services.....	499	4,100	1,179	1,389	17,342	8,236	17,770	213,826	72,311	6,195	66,267	18,794
Automobile repair and services.....	(*)	(*)	(*)	(*)	(*)	(*)	6,624	225,138	37,880	5,940	133,913	19,065
Amusement and recreation services, except motion pictures.....	535	8,026	-1,232	257	3,171	1,311	7,699	137,543	18,377	3,849	20,519	1,561
Medical and health services.....	1,089	33,490	21,636	1,734	70,745	37,512	14,676	558,315	273,715	5,267	262,039	145,163
Offices of physicians.....	317	19,357	13,637	736	50,674	26,757	4,879	285,801	158,899	2,250	145,123	86,197
Offices of dentists.....	141	8,169	3,908	(*)	(*)	(*)	2,902	154,984	68,349	1,438	77,024	39,720
Other medical services.....	631	5,964	4,091	745	9,656	5,738	6,895	117,530	46,467	1,579	39,892	19,246
Legal services.....	191	4,525	2,873	893	20,436	12,480	3,349	143,962	78,517	2,366	75,711	40,692
Other services.....	1,937	28,445	6,790	2,572	22,752	5,097	25,710	309,895	106,278	10,056	109,315	33,975
Nature of business not allocable.....	-	-	-	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)

Footnote at end of table.

Table 2.5--RECEIPTS AND NET PROFIT, BY STATE AND SELECTED INDUSTRY--Continued  
 [All figures are estimates based on samples--money amounts are in thousands of dollars]

Industry	Number of businesses	Business receipts	Net profit (less loss)	Number of businesses	Business receipts	Net profit (less loss)	Number of businesses	Business receipts	Net profit (less loss)	Number of businesses	Business receipts	Net profit (less loss)
	Hawaii			Idaho			Illinois			Indiana		
All industries.....	34,276	790,026	154,500	73,057	1,534,355	212,436	510,406	14,811,075	2,482,218	305,778	6,803,859	1,054,829
All nonfarm industries.....	30,261	730,008	147,124	36,653	884,758	135,776	342,493	11,709,603	1,866,829	175,950	5,268,590	865,625
Agriculture, forestry, and fishing.....	5,091	67,345	11,058	37,345	663,308	78,940	173,488	3,214,275	636,145	132,801	1,568,264	192,055
Farms.....	4,015	60,018	7,376	36,404	649,597	76,660	167,913	3,101,472	615,389	129,828	1,535,269	189,204
Field crop.....	(*)	(*)	(*)	12,509	205,608	44,739	101,278	1,511,707	448,534	67,871	616,338	112,589
Livestock.....	867	39,388	566	18,395	370,715	16,661	52,604	1,503,154	179,442	50,040	892,262	79,639
Other.....	2,873	20,301	6,789	5,500	73,274	15,260	14,031	86,611	-12,587	11,917	26,669	-3,024
Other agriculture, forestry, and fishing.....	1,076	7,327	3,682	941	13,711	2,280	5,575	112,803	20,756	2,973	32,995	2,851
Mining.....	(*)	(*)	(*)	(*)	(*)	(*)	1,971	64,778	-2,006	471	10,081	244
Construction.....	1,663	109,672	12,993	6,717	156,853	25,829	32,873	1,053,458	173,471	22,302	646,628	114,374
General building contractors and operative builders.....	(*)	(*)	(*)	1,157	80,576	6,989	5,164	348,637	37,565	3,736	262,127	24,685
Special trade contractors.....	892	64,350	8,201	4,616	57,323	13,784	25,954	662,331	126,127	16,773	304,866	77,344
Other construction.....	-	-	-	944	18,954	5,056	1,755	42,490	9,779	1,793	79,635	12,345
Manufacturing.....	(*)	(*)	(*)	1,930	63,469	9,576	8,235	420,129	58,687	4,672	132,464	18,272
Transportation, communication, electric, gas, and sanitary services.....	(*)	(*)	(*)	1,964	52,494	8,278	14,763	440,428	71,405	12,197	207,798	37,921
Trucking and warehousing.....	(*)	(*)	(*)	1,433	37,889	5,791	12,266	364,775	58,502	7,107	174,188	20,959
Other.....	(*)	(*)	(*)	(*)	14,605	2,487	(*)	75,653	12,903	5,090	33,610	16,962
Wholesale and retail trade.....	10,358	347,203	28,623	8,973	405,042	26,937	103,357	6,599,241	468,759	52,817	2,947,407	209,673
Wholesale trade.....	4,115	68,640	11,004	2,387	108,622	7,692	20,792	1,827,292	163,090	6,178	635,259	45,092
Retail trade.....	5,933	267,638	16,796	6,425	289,675	18,856	80,356	4,752,319	300,509	42,511	2,193,221	145,369
Food stores.....	622	44,947	1,784	371	55,928	2,700	6,894	709,998	26,094	3,464	368,765	10,837
Automotive dealers and service stations.....	466	110,349	6,435	1,099	101,014	6,245	10,554	1,729,684	82,070	5,975	769,124	30,349
Eating and drinking places.....	957	44,098	1,617	1,201	40,368	2,355	20,242	821,959	80,342	6,860	381,946	35,657
Direct selling organizations.....	2,055	2,396	-93	1,918	5,190	-53	19,782	85,101	2,631	10,571	30,921	9,523
Other retail trade.....	1,833	65,848	7,053	1,836	87,175	7,609	22,884	1,405,577	109,372	15,641	642,465	59,003
Wholesale and retail trade not allocable.....	(*)	(*)	(*)	(*)	(*)	(*)	2,209	19,630	5,160	4,128	118,927	19,212
Finance, insurance, and real estate.....	5,210	66,467	25,394	4,888	40,200	18,433	38,314	567,400	199,159	13,600	200,995	82,132
Finance.....	(*)	(*)	(*)	(*)	(*)	(*)	1,855	59,789	11,256	355	3,545	-137
Insurance agents, brokers, and service.....	1,693	14,000	9,245	1,329	10,309	3,776	13,712	253,538	103,884	3,837	104,799	46,461
Real estate.....	3,508	52,419	16,197	3,344	29,382	14,506	22,747	254,073	84,019	9,408	92,651	35,808
Services.....	10,728	170,478	72,876	11,220	152,973	44,671	135,954	2,432,633	870,862	64,934	1,060,345	393,292
Hotels and other lodging places.....	(*)	(*)	(*)	(*)	(*)	(*)	2,883	102,881	3,849	1,899	20,088	-2,775
Personal services.....	2,877	29,579	8,257	1,911	15,306	4,905	36,293	383,454	99,501	18,262	171,280	54,665
Business services.....	1,838	20,372	6,974	1,819	20,180	5,478	19,530	252,419	83,824	9,270	106,952	29,093
Automobile repair and services.....	(*)	(*)	(*)	(*)	(*)	(*)	7,033	221,574	29,912	5,083	135,847	21,289
Amusement and recreation services, except motion pictures.....	1,167	7,300	651	1,169	15,080	2,805	9,340	88,418	12,562	4,735	55,430	7,781
Medical and health services.....	1,467	70,972	37,913	1,120	34,918	15,575	18,020	728,809	372,080	8,133	370,392	-202,474
Offices of physicians.....	437	33,376	18,504	288	16,712	7,989	6,387	351,516	206,095	2,960	189,792	117,358
Offices of dentists.....	477	26,650	14,586	(*)	(*)	(*)	5,102	240,355	122,078	2,182	121,473	59,215
Other medical services.....	553	10,946	4,823	(*)	(*)	(*)	6,531	136,938	43,907	2,991	59,127	25,901
Legal services.....	125	9,060	5,578	(*)	(*)	(*)	8,681	294,932	155,741	2,951	71,486	37,813
Other services.....	3,080	25,914	12,264	3,726	31,883	8,232	34,174	360,146	113,393	14,601	128,870	42,952
Nature of business not allocable.....	-	-	-	-	-	-	1,451	18,733	5,736	1,984	29,877	6,866

Footnote at end of table.

Industry	Number of	Business	Net profit	Number of	Business	Net profit	Number of	Business	Net profit	Number of	Business	Net profit
	businesses	receipts	(less loss)	businesses	receipts	(less loss)	businesses	receipts	(less loss)	businesses	receipts	(less loss)
	Iowa			Kansas			Kentucky			Louisiana		
All industries.....	305,859	8,584,670	1,294,533	235,554	5,968,079	886,419	230,282	4,178,411	618,928	149,298	4,409,974	523,914
All nonfarm industries.....	122,339	3,821,151	507,707	114,469	3,398,808	481,844	106,376	3,407,687	528,873	109,756	3,855,576	488,121
Agriculture, forestry, and fishing.....	185,548	4,801,518	796,554	124,904	2,626,106	415,324	126,947	800,949	96,180	43,391	617,960	43,902
Farms.....	183,520	4,763,519	786,826	121,085	2,569,271	404,575	123,906	770,724	90,055	39,542	554,398	35,793
Field crop.....	74,441	1,236,555	320,652	61,350	762,997	233,999	70,018	320,855	48,114	14,682	331,003	55,851
Livestock.....	97,563	3,438,588	463,363	53,593	1,775,311	170,466	46,411	421,638	44,773	18,469	199,638	-15,312
Other.....	11,516	88,376	2,811	6,142	30,963	110	7,477	28,231	-2,832	6,391	23,757	-4,746
Other agriculture, forestry, and fishing.....	2,028	37,999	9,728	3,819	56,835	10,749	3,041	30,225	6,125	3,849	63,562	8,109
Mining.....	60	12,409	1,613	3,799	78,260	-3,003	884	44,952	1,561	2,218	78,425	-1,996
Construction.....	16,859	397,279	68,682	10,466	301,756	46,844	16,620	478,140	82,299	14,963	517,215	71,724
General building contractors and operative builders.....	1,820	84,877	8,003	1,808	101,918	7,493	1,681	191,420	18,158	1,688	190,458	12,367
Special trade contractors.....	14,079	256,616	54,840	6,981	166,471	36,587	13,294	237,895	55,967	11,311	240,417	45,449
Other construction.....	960	55,786	5,839	1,677	33,367	2,764	1,645	48,825	8,174	1,964	86,340	13,908
Manufacturing.....	2,819	84,533	8,543	2,371	87,164	6,552	2,118	61,135	9,196	2,696	125,062	10,710
Transportation, communication, electric, gas, and sanitary services.....	6,347	193,793	20,973	4,402	137,235	19,274	6,212	174,117	26,950	8,685	136,110	25,019
Trucking and warehousing.....	5,636	185,932	20,282	4,017	123,429	19,605	5,301	152,643	23,131	4,511	81,400	9,784
Other.....	(*)	(*)	(*)	385	13,806	-331	911	21,474	3,819	4,174	54,710	15,235
Wholesale and retail trade.....	39,880	2,384,304	130,140	36,933	1,989,271	134,005	33,366	1,970,923	136,298	37,502	2,219,259	114,508
Wholesale trade.....	5,854	902,398	38,090	4,601	537,842	37,821	4,158	544,040	34,834	3,000	406,187	16,516
Retail trade.....	33,207	1,479,590	91,276	32,035	1,389,760	91,439	27,795	1,394,854	92,353	33,887	1,784,695	95,151
Food stores.....	2,024	210,906	5,958	1,853	183,719	4,657	5,127	414,419	16,742	5,402	522,960	21,653
Automotive dealers and service stations.....	4,809	549,065	26,850	5,048	447,294	23,338	5,572	452,130	22,641	5,297	445,194	14,994
Eating and drinking places.....	7,264	229,364	17,846	3,868	187,921	13,928	3,577	124,233	10,692	7,728	255,872	17,653
Direct selling organizations.....	10,040	60,032	3,806	9,147	73,103	13,384	6,212	30,647	5,363	5,168	39,524	1,672
Other retail trade.....	9,070	430,223	36,816	12,119	497,723	36,132	7,307	373,425	36,915	10,292	521,145	39,179
Wholesale and retail trade not allocable.....	(*)	(*)	(*)	297	61,669	4,745	1,413	32,029	9,111	(*)	(*)	(*)
Finance, insurance, and real estate.....	12,509	125,715	62,934	10,429	121,650	54,193	7,277	119,970	34,296	9,680	125,787	55,438
Finance.....	(*)	(*)	(*)	1,518	7,114	-361	(*)	(*)	(*)	648	8,770	4,201
Insurance agents, brokers, and service.....	4,573	58,352	32,001	2,969	48,424	27,650	2,155	44,926	16,213	3,065	51,998	25,043
Real estate.....	7,588	60,294	29,058	5,942	66,112	26,904	5,108	74,604	17,688	5,967	65,019	26,194
Services.....	40,251	557,372	202,716	41,821	625,497	213,075	35,543	515,826	228,239	30,160	590,151	204,604
Hotels and other lodging places.....	1,689	38,159	3,822	646	30,114	-897	1,263	6,058	208	663	16,486	-741
Personal services.....	15,361	110,428	31,157	12,229	110,821	37,697	9,567	103,715	34,597	9,220	83,638	17,334
Business services.....	2,314	29,174	6,144	6,715	47,529	11,268	3,811	38,597	13,404	4,605	64,181	13,294
Automobile repair and services.....	4,246	48,067	10,974	2,873	70,336	14,109	2,500	35,303	7,915	1,943	42,257	6,964
Amusement and recreation services, except motion pictures.....	3,340	25,740	5,689	2,373	25,972	319	3,132	14,801	-1,402	1,000	15,586	-210
Medical and health services.....	5,250	208,338	107,129	5,453	215,193	101,949	4,945	193,800	114,359	4,638	186,897	99,075
Offices of physicians.....	1,046	69,771	43,430	1,284	75,840	42,024	1,468	108,089	68,309	1,754	102,669	59,961
Offices of dentists.....	830	47,962	25,224	1,677	64,789	34,604	899	44,822	24,734	1,265	56,719	27,436
Other medical services.....	3,374	90,605	38,475	2,492	74,564	25,321	2,618	40,889	21,316	1,619	27,499	11,678
Legal services.....	1,440	35,966	23,121	1,588	28,102	17,527	2,090	58,408	35,672	2,361	74,130	35,321
Other services.....	6,611	61,500	14,680	9,944	97,430	31,103	8,235	65,144	23,486	5,730	106,986	33,567
Nature of business not allocable.....	1,586	27,747	2,378	(*)	(*)	(*)	1,315	12,399	3,909	(*)	(*)	(*)

Footnote at end of table.

Table 2.5--RECEIPTS AND NET PROFIT, BY STATE AND SELECTED INDUSTRY--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Industry	Maine			Maryland			Massachusetts			Michigan		
	Number of businesses	Business receipts	Net profit (less loss)	Number of businesses	Business receipts	Net profit (less loss)	Number of businesses	Business receipts	Net profit (less loss)	Number of businesses	Business receipts	Net profit (less loss)
All industries.....	51,085	1,499,868	198,455	139,316	3,433,924	649,690	176,931	5,179,891	1,038,351	329,122	9,696,501	1,435,250
All nonfarm industries.....	42,859	1,285,003	188,215	118,478	3,160,530	645,774	170,006	5,073,487	1,041,759	253,168	8,867,477	1,392,910
Agriculture, forestry, and fishing.....	13,498	295,169	25,506	25,117	348,981	14,242	12,196	196,910	14,291	82,560	947,806	62,346
Farms.....	8,226	214,865	10,240	20,838	273,394	3,916	6,925	106,404	-3,408	75,954	829,024	42,340
Field crop.....	970	17,019	1,105	7,936	64,070	1,237	629	1,545	627	28,681	193,346	4,404
Livestock.....	4,601	155,780	4,398	9,239	199,033	9,047	2,789	75,053	-5,248	28,675	486,025	36,784
Other.....	2,655	42,066	4,737	3,663	10,291	-6,368	3,507	29,806	1,213	18,598	149,653	1,152
Other agriculture, forestry, and fishing.....	5,272	80,304	15,266	4,279	75,587	10,326	5,271	90,506	17,699	6,606	118,782	20,006
Mining.....	(*)	(*)	(*)	627	2,298	-376	233	1,094	-1,948	1,101	10,652	-588
Construction.....	3,924	160,867	27,356	10,588	357,588	65,299	19,933	691,451	104,063	26,465	810,112	128,368
General building contractors and operative builders.....	898	51,902	5,233	2,470	123,164	8,256	4,399	294,915	14,483	4,752	329,451	32,758
Special trade contractors.....	2,962	103,491	21,221	7,678	220,893	55,028	14,930	357,191	86,721	20,701	447,010	92,133
Other construction.....	(*)	(*)	(*)	440	13,531	2,015	(*)	(*)	(*)	1,012	33,651	3,477
Manufacturing.....	1,416	46,307	7,207	1,587	43,551	5,518	4,994	123,191	21,699	7,805	261,166	41,040
Transportation, communication, electric, gas, and sanitary services.....	4,120	40,195	6,203	8,315	96,753	23,319	5,007	119,532	22,732	11,547	232,105	37,610
Trucking and warehousing.....	2,889	29,871	3,525	2,606	42,465	6,646	1,573	46,654	7,412	6,803	154,526	27,480
Other.....	(*)	(*)	(*)	5,709	54,288	16,673	3,434	72,878	15,320	4,744	77,579	10,130
Wholesale and retail trade.....	12,271	692,836	44,054	30,837	1,655,689	125,155	41,532	2,380,040	227,010	84,137	5,343,709	388,605
Wholesale trade.....	1,065	73,914	6,957	4,123	290,576	26,925	9,136	419,349	69,727	14,166	1,011,798	129,051
Retail trade.....	11,193	612,311	36,894	26,684	1,364,249	98,034	31,833	1,955,635	155,413	68,470	4,285,500	257,455
Food stores.....	1,758	163,708	7,419	3,368	249,513	12,184	3,460	263,782	16,687	7,494	942,639	39,721
Automotive dealers and service stations.....	1,632	183,462	8,432	3,196	483,175	19,111	5,917	809,629	47,876	12,755	1,415,498	64,181
Eating and drinking places.....	842	27,856	776	3,783	211,821	23,735	2,891	133,939	16,289	10,442	664,694	49,235
Direct selling organizations.....	(*)	(*)	(*)	7,939	42,311	6,675	3,360	1,150	15,579	15,579	80,242	5,962
Other retail trade.....	5,730	230,715	19,013	8,398	377,429	36,329	16,205	732,877	73,411	22,200	1,182,427	98,356
Wholesale and retail trade not allocable.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	1,501	46,411	2,099
Finance, insurance, and real estate.....	1,975	32,210	11,761	10,025	130,265	54,294	12,050	293,883	72,292	25,464	362,006	164,449
Finance.....	(*)	(*)	(*)	776	3,994	1,016	412	72,604	4,057	460	9,568	5,349
Insurance agents, brokers, and service.....	(*)	(*)	(*)	2,098	49,739	22,206	3,700	106,615	35,924	6,571	135,134	70,321
Real estate.....	1,489	17,095	5,905	7,151	76,532	31,072	7,938	114,664	32,311	18,433	217,304	88,779
Services.....	13,696	222,514	75,837	50,980	793,006	359,675	80,296	1,365,627	577,633	88,479	1,683,277	605,344
Hotels and other lodging places.....	1,847	37,666	5,071	492	6,667	1,311	2,582	42,201	2,382	2,996	72,546	5,264
Personal services.....	2,761	22,194	6,429	10,216	88,524	28,012	13,491	172,643	45,892	20,537	244,432	61,863
Business services.....	1,384	19,970	6,797	7,661	46,747	24,177	16,851	193,772	74,540	14,375	197,434	52,549
Automobile repair and services.....	(*)	(*)	(*)	2,734	87,699	12,430	1,975	59,205	11,810	4,624	116,169	11,121
Amusement and recreation services, except motion pictures.....	1,235	6,007	-196	4,928	30,667	8,536	4,493	45,192	5,175	8,210	87,463	9,049
Medical and health services.....	2,279	65,132	36,758	8,592	330,403	188,297	17,292	549,907	294,804	15,064	630,748	326,126
Offices of physicians.....	963	42,629	26,768	4,369	190,801	123,117	7,485	280,127	180,753	4,808	264,899	148,033
Offices of dentists.....	(*)	(*)	(*)	1,968	106,473	50,914	3,011	149,794	74,354	4,638	240,800	118,334
Other medical services.....	(*)	(*)	(*)	2,255	33,129	14,266	6,796	119,986	39,697	5,618	125,049	59,759
Legal services.....	466	16,372	8,668	3,511	109,265	65,934	5,809	151,785	83,327	4,339	124,228	71,590
Other services.....	2,731	20,534	8,432	12,846	93,034	30,978	17,803	150,922	59,703	18,334	210,257	67,782
Nature of business not allocable.....	(*)	(*)	(*)	(*)	(*)	(*)	690	8,163	579	1,564	45,668	8,076

Footnote at end of table.



Table 2.5--RECEIPTS AND NET PROFIT, BY STATE AND SELECTED INDUSTRY--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Industry	Nebraska			Nevada			New Hampshire			New Jersey		
	Number of businesses	Business receipts	Net profit (less loss)	Number of businesses	Business receipts	Net profit (less loss)	Number of businesses	Business receipts	Net profit (less loss)	Number of businesses	Business receipts	Net profit (less loss)
All industries.....	158,837	5,021,659	711,925	27,307	696,072	76,477	34,649	807,064	112,625	207,335	6,451,088	1,258,984
All nonfarm industries.....	63,506	2,081,868	260,571	25,097	663,852	83,114	32,339	757,653	111,420	197,721	6,264,845	1,261,541
Agriculture, forestry, and fishing.....	97,050	2,967,461	456,196	3,357	43,606	-5,660	3,024	57,702	2,068	14,822	273,101	15,150
Farms.....	95,331	2,939,791	451,354	2,210	32,220	-6,637	2,310	49,411	1,205	9,614	186,243	-2,557
Field crop.....	39,545	668,661	197,728	437	1,443	-1,831	(*)	(*)	(*)	1,233	5,196	-4,886
Livestock.....	51,160	2,235,236	249,558	1,234	28,552	-2,828	1,566	43,289	1,053	3,416	103,873	-5,080
Other.....	4,626	35,894	4,068	539	2,225	-1,978	528	5,650	479	4,965	77,174	7,409
Other agriculture, forestry, and fishing.....	1,719	27,670	4,842	1,147	11,386	977	714	8,291	863	5,208	86,858	17,707
Mining.....	537	5,337	440	351	4,653	-2,137	(*)	(*)	(*)	306	3,010	464
Construction.....	6,335	193,195	34,310	2,119	99,762	9,457	3,358	115,338	19,595	23,115	787,426	163,725
General building contractors and operative builders.....	406	55,477	1,285	481	30,875	1,247	1,063	75,250	7,725	4,163	254,804	25,717
Special trade contractors.....	4,970	115,500	27,859	1,261	46,634	6,334	2,073	36,078	11,056	17,802	482,706	127,289
Other construction.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	1,150	49,916	10,719
Manufacturing.....	605	36,712	3,598	611	15,915	2,002	1,433	19,303	-1,939	4,471	277,762	28,524
Transportation, communication, electric, gas, and sanitary services.....	2,913	86,960	14,015	723	21,606	-448	1,537	28,586	6,024	10,130	222,325	49,185
Trucking and warehousing.....	2,527	77,486	12,699	(*)	(*)	(*)	690	23,044	5,479	6,311	130,730	31,126
Other.....	(*)	(*)	(*)	(*)	(*)	(*)	847	5,542	545	3,819	91,595	18,059
Wholesale and retail trade.....	25,432	1,351,191	69,266	7,321	336,371	20,433	7,775	381,067	22,279	53,686	3,001,340	278,627
Wholesale trade.....	4,385	511,242	19,326	1,780	80,625	5,280	859	35,395	3,330	6,785	459,314	70,006
Retail trade.....	19,815	834,616	49,413	5,541	255,746	15,153	6,802	343,814	18,783	44,782	2,461,618	195,917
Food stores.....	2,061	230,138	9,306	(*)	(*)	(*)	675	101,340	3,610	7,446	473,124	42,832
Automotive dealers and service stations.....	3,778	310,787	18,321	863	111,935	7,668	1,072	114,322	5,616	5,821	732,244	34,049
Eating and drinking places.....	2,190	97,839	3,943	986	48,282	2,104	590	16,882	127	9,574	405,017	49,544
Direct selling organizations.....	6,115	8,893	1,674	1,969	5,387	37	(*)	5,440	(*)	5,440	49,995	3,439
Other retail trade.....	5,671	186,959	16,169	1,430	69,225	4,443	3,641	109,781	9,268	16,501	801,238	66,053
Wholesale and retail trade not allocable.....	(*)	(*)	(*)	-	-	-	(*)	(*)	(*)	2,119	80,408	12,704
Finance, insurance, and real estate.....	4,321	57,523	30,338	2,530	35,075	18,394	3,416	41,787	9,035	16,195	316,639	102,646
Finance.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	1,057	25,974	2,968
Insurance agents, brokers, and service.....	2,738	30,633	16,063	924	17,486	11,344	771	12,993	2,066	5,096	114,132	41,854
Real estate.....	1,465	24,519	12,517	1,596	17,190	6,950	2,373	28,415	7,109	10,042	176,533	57,824
Services.....	21,356	320,784	103,285	10,287	137,472	34,249	14,019	161,145	55,641	83,689	1,556,419	617,403
Hotels and other lodging places.....	(*)	(*)	(*)	396	27,923	-28	758	7,435	-252	1,990	22,299	-511
Personal services.....	5,850	54,913	19,749	1,567	8,486	1,469	2,451	16,824	4,869	15,268	234,027	56,706
Business services.....	1,776	20,668	6,742	1,972	16,195	2,630	1,637	16,113	4,389	17,263	225,325	60,436
Automobile repair and services.....	2,167	52,089	6,531	(*)	(*)	(*)	1,004	26,338	3,630	3,728	76,933	15,489
Amusement and recreation services, except motion pictures.....	1,370	17,669	-1,311	1,696	16,513	171	1,272	11,989	1,113	4,410	61,244	968
Medical and health services.....	2,801	93,057	43,646	805	32,677	18,172	1,864	50,119	29,018	15,642	569,511	312,410
Offices of physicians.....	1,020	38,906	23,119	338	17,349	10,714	588	26,619	16,822	6,432	315,923	187,525
Offices of dentists.....	732	22,032	10,187	(*)	(*)	(*)	(*)	3,894	(*)	(*)	162,267	85,471
Other medical services.....	1,049	32,119	10,340	(*)	(*)	(*)	1,097	12,444	6,696	5,316	91,321	39,414
Legal services.....	643	14,568	9,181	181	7,106	3,424	362	5,397	3,721	6,804	182,799	97,027
Other services.....	5,545	51,088	15,202	3,000	21,163	6,217	4,671	26,930	9,153	18,584	184,281	74,878
Nature of business not allocable.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	921	13,066	3,260

Footnote at end of table.

(All figures are estimates based on samples--money amounts are in thousands of dollars)

Industry	New Mexico			New York			North Carolina			North Dakota		
	Number of businesses	Business receipts	Net profit (less loss)	Number of businesses	Business receipts	Net profit (less loss)	Number of businesses	Business receipts	Net profit (less loss)	Number of businesses	Business receipts	Net profit (less loss)
All industries.....	58,411	1,283,985	81,119	553,568	16,128,580	2,983,279	267,243	6,158,136	865,395	84,428	1,496,571	287,374
All nonfarm industries.....	41,834	994,578	87,798	507,209	15,183,971	2,965,903	164,616	5,165,808	741,548	24,186	618,973	63,521
Agriculture, forestry, and fishing.....	17,383	300,600	-5,228	55,128	1,089,329	47,060	107,837	1,073,670	144,923	60,911	885,724	224,173
Farms.....	16,577	289,407	-6,679	46,359	944,609	17,376	102,627	992,328	123,847	60,242	877,598	223,853
Field crop.....	3,670	70,330	5,386	5,387	59,534	-11,737	62,053	675,375	102,204	36,640	513,219	156,815
Livestock.....	8,996	200,300	-10,646	28,923	770,305	28,857	23,300	248,862	16,507	20,217	348,154	63,150
Other.....	3,911	18,777	-1,419	12,049	114,770	256	17,274	68,091	5,136	3,385	16,225	3,888
Other agriculture, forestry, and fishing.....	806	11,193	1,451	8,769	144,720	29,684	5,210	81,342	21,076	669	8,126	320
Mining.....	631	15,130	-3,322	2,373	45,028	-7,950	276	17,503	-157	(*)	(*)	(*)
Construction.....	3,650	117,013	9,210	39,655	983,078	197,460	19,944	787,503	126,208	3,740	43,495	9,464
General building contractors and operative builders.....	465	61,157	402	6,513	322,308	35,459	2,569	315,298	25,515	(*)	(*)	(*)
Special trade contractors.....	2,816	44,068	6,549	31,787	639,864	158,401	16,251	415,281	90,691	3,285	25,651	7,970
Other construction.....	(*)	(*)	(*)	1,355	20,906	3,600	1,124	56,924	10,002	(*)	(*)	(*)
Manufacturing.....	1,569	25,902	2,717	14,785	628,912	81,919	5,107	182,096	19,905	(*)	(*)	(*)
Transportation, communication, electric, gas, and sanitary services.....	2,043	21,149	610	23,087	475,364	98,471	7,342	145,526	20,472	1,583	21,438	3,442
Trucking and warehousing.....	1,229	11,694	-142	10,268	289,470	49,628	4,264	91,300	8,817	1,450	20,912	3,317
Other.....	814	9,455	752	12,819	185,894	48,843	3,078	54,226	11,655	(*)	(*)	(*)
Wholesale and retail trade.....	13,093	605,508	32,572	138,856	8,027,055	633,369	55,379	2,949,288	206,614	7,999	427,337	19,353
Wholesale trade.....	1,322	112,069	6,524	31,732	2,846,446	233,914	7,861	492,343	55,057	1,494	155,683	4,174
Retail trade.....	11,704	484,672	25,610	105,429	5,152,523	394,086	43,609	2,367,363	137,426	6,322	265,376	14,601
Food stores.....	774	86,183	2,001	15,513	985,947	74,550	7,815	596,899	26,264	402	58,765	1,755
Automotive dealers and service stations.....	1,656	142,677	7,976	12,460	1,449,222	56,714	7,985	759,305	36,269	869	77,893	4,970
Eating and drinking places.....	1,634	55,490	2,882	15,659	643,982	65,475	5,086	240,471	14,322	1,158	44,751	2,448
Direct selling organizations.....	3,527	7,522	352	13,650	85,889	11,035	7,741	26,188	2,317	1,893	6,715	-1,116
Other detail trade.....	4,113	192,800	12,399	48,147	1,987,483	186,312	14,982	744,500	58,254	2,000	77,252	6,544
Wholesale and retail trade not allocable.....	(*)	(*)	(*)	1,695	28,086	5,369	3,909	89,582	14,131	(*)	(*)	(*)
Finance, insurance, and real estate.....	4,538	45,719	12,482	36,246	578,439	216,958	12,513	137,916	60,417	1,500	12,878	6,715
Finance.....	(*)	(*)	(*)	2,129	58,221	24,308	(*)	(*)	(*)	(*)	(*)	(*)
Insurance agents, brokers, and service.....	1,042	10,128	4,676	13,370	227,964	97,173	4,120	42,622	27,268	638	6,067	2,992
Real estate.....	3,427	34,292	8,069	20,747	292,254	95,477	8,080	87,502	32,318	860	6,810	3,728
Services.....	15,504	152,964	32,078	241,024	4,262,238	1,707,728	56,614	850,895	283,661	7,746	95,673	21,930
Hotels and other lodging places.....	738	11,445	999	5,814	115,197	4,379	2,522	21,947	887	887	10,385	1,302
Personal services.....	3,577	26,928	4,298	37,576	361,850	109,500	16,310	180,286	34,486	1,674	13,796	2,448
Business services.....	2,607	14,570	1,919	44,561	447,245	150,854	7,004	61,933	23,774	1,409	7,202	3,767
Automobile repair and services.....	1,322	23,010	2,794	8,178	165,220	22,748	4,558	129,306	17,127	(*)	(*)	(*)
Amusement and recreation services, except motion pictures.....	1,195	7,418	-3,854	14,975	212,367	14,904	1,768	20,203	2,787	(*)	(*)	(*)
Medical and health services.....	1,054	31,354	15,779	46,887	1,712,624	862,878	6,987	266,079	141,701	653	16,028	8,613
Offices of physicians.....	613	18,436	9,725	21,692	903,353	530,877	1,998	121,612	75,799	(*)	(*)	(*)
Offices of dentists.....	(*)	(*)	(*)	8,802	413,984	195,269	1,054	85,567	43,758	(*)	(*)	(*)
Other medical services.....	(*)	(*)	(*)	16,393	395,287	136,732	3,935	58,900	22,144	(*)	(*)	(*)
Legal services.....	644	8,206	3,375	21,288	597,093	299,722	1,189	47,072	28,938	(*)	(*)	(*)
Other services.....	4,367	30,033	6,768	61,745	650,642	242,743	16,276	124,069	33,961	2,138	37,294	5,331
Nature of business not allocable.....	-	-	-	2,414	39,137	8,264	2,231	13,739	3,352	(*)	(*)	(*)

Footnote at end of table.

Table 2.5--RECEIPTS AND NET PROFIT, BY STATE AND SELECTED INDUSTRY--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Industry	Number of businesses	Business receipts	Net profit (less loss)	Number of businesses	Business receipts	Net profit (less loss)	Number of businesses	Business receipts	Net profit (less loss)	Number of businesses	Business receipts	Net profit (less loss)
All industries.....	459,704	11,138,013	1,901,426	212,952	5,272,056	521,227	137,108	3,317,949	475,642	410,504	14,524,305	2,032,848
All nonfarm industries.....	330,505	9,769,330	1,753,820	117,674	3,680,815	426,408	101,748	2,895,673	447,944	346,579	13,567,589	1,994,831
Agriculture, forestry, and fishing.....	134,626	1,462,757	165,732	97,842	1,627,320	100,500	41,229	473,615	36,401	67,884	1,031,881	56,913
Farms.....	129,199	1,368,683	147,606	95,278	1,591,241	94,819	35,360	422,276	27,698	63,925	956,716	38,017
Field crop.....	55,937	429,650	68,674	20,791	282,743	61,074	6,674	87,712	17,965	10,585	49,257	-7,631
Livestock.....	56,417	844,356	80,764	61,248	1,228,455	39,747	18,300	239,097	7,337	39,977	783,808	40,587
Other.....	16,845	94,677	-1,832	13,239	80,043	-6,002	10,386	95,467	2,396	13,363	123,651	5,061
Other agriculture, forestry, and fishing.....	5,427	94,074	18,126	2,564	36,079	5,681	5,869	51,339	8,703	3,959	75,165	18,896
Mining.....	1,381	41,156	4,979	4,614	138,341	10,893	(*)	(*)	(*)	1,342	53,061	-574
Construction.....	42,125	1,231,457	211,548	15,288	384,451	47,905	10,607	444,484	62,268	42,483	1,419,166	231,376
General building contractors and operative builders.....	6,747	553,699	46,385	1,941	130,347	7,465	2,217	164,203	13,243	6,678	416,077	46,319
Special trade contractors.....	32,627	628,961	155,238	12,300	216,694	39,302	7,104	203,179	38,791	32,862	914,278	168,129
Other construction.....	2,751	48,797	9,925	1,047	37,410	1,138	1,286	77,102	10,234	2,943	88,811	16,928
Manufacturing.....	7,372	272,141	47,254	2,135	69,120	11,774	6,334	239,307	30,474	9,321	456,902	49,615
Transportation, communication, electric, gas, and sanitary services.....	21,428	450,067	68,906	6,434	114,416	20,203	5,205	147,567	20,979	17,801	481,270	79,030
Trucking and warehousing.....	17,843	374,404	58,945	5,609	102,991	19,102	4,046	127,960	16,329	13,364	382,100	59,992
Other.....	3,585	75,663	9,961	825	11,425	1,101	1,159	19,607	4,650	4,437	99,170	19,038
Wholesale and retail trade.....	97,040	5,225,232	410,364	34,366	2,236,364	105,668	29,542	1,332,258	102,166	117,288	8,169,900	588,607
Wholesale trade.....	12,952	971,258	97,439	3,800	617,336	14,005	6,489	279,940	29,234	20,606	2,227,378	172,343
Retail trade.....	82,870	4,241,148	310,574	29,610	1,546,826	86,422	22,606	1,044,590	71,897	96,515	5,937,257	415,663
Food stores.....	8,300	939,756	49,170	2,969	297,722	7,196	2,049	208,372	9,875	13,198	1,251,844	67,493
Automotive dealers and service stations.....	10,936	1,414,012	74,405	4,801	535,902	22,261	4,001	398,910	22,014	14,227	1,827,675	83,405
Eating and drinking places.....	13,311	649,699	67,874	3,128	156,450	13,613	1,451	133,214	10,996	15,109	666,465	82,721
Direct selling organizations.....	23,305	103,559	13,853	8,307	27,910	6,221	6,617	14,297	843	15,898	114,062	18,307
Other retail trade.....	27,018	1,134,122	105,272	10,405	528,842	37,131	8,488	289,797	28,169	38,083	2,077,211	163,737
Wholesale and retail trade not allocable.....	1,218	12,826	2,351	956	72,202	5,241	(*)	(*)	(*)	(*)	(*)	(*)
Finance, insurance, and real estate.....	37,920	528,247	212,074	9,969	148,781	46,001	10,863	126,569	41,475	19,723	532,344	165,434
Finance.....	1,465	15,011	5,663	692	19,337	4,088	(*)	(*)	(*)	1,141	40,055	8,854
Insurance agents, brokers, and service.....	10,972	216,283	96,463	2,759	61,844	20,898	1,462	25,880	6,781	8,560	264,260	86,895
Real estate.....	25,483	296,953	109,948	6,518	67,600	21,015	8,892	96,955	31,785	10,222	228,029	69,685
Services.....	115,189	1,907,095	774,656	42,302	553,253	178,285	32,521	551,528	181,493	133,823	2,358,167	859,814
Hotels and other lodging places.....	2,446	50,219	8,584	1,346	22,538	3,710	2,126	43,047	-657	3,510	107,050	1,116
Personal services.....	23,395	286,734	80,642	10,144	83,617	21,095	7,048	91,887	19,751	32,442	427,292	116,107
Business services.....	17,855	182,595	60,710	4,642	41,045	11,164	6,463	45,418	21,094	18,508	205,755	66,231
Automobile repair and services.....	7,819	171,823	25,153	3,777	66,536	6,205	2,070	57,411	7,026	10,687	274,791	41,611
Amusement and recreation services, except motion pictures.....	9,950	91,565	3,255	4,110	20,113	1,957	2,049	16,799	1,547	6,513	77,444	843
Medical and health services.....	19,755	671,380	387,316	3,890	144,127	73,988	3,721	186,415	92,276	24,696	776,330	428,002
Offices of physicians.....	7,832	353,884	225,415	978	66,424	38,906	1,174	70,939	39,364	9,325	417,790	256,011
Offices of dentists.....	4,648	198,443	101,471	1,039	46,991	22,664	1,486	73,431	37,153	4,564	186,280	92,033
Other medical services.....	7,275	119,093	60,430	1,873	30,712	12,418	1,061	42,045	15,759	10,807	172,260	79,958
Legal services.....	6,686	173,536	106,668	1,380	37,627	15,333	924	22,894	11,219	5,165	169,821	106,182
Other services.....	27,283	279,243	102,328	13,013	137,650	44,833	8,120	87,657	29,237	32,302	319,684	99,722
Nature of business not allocable.....	2,623	19,861	5,913	(*)	(*)	(*)	(*)	(*)	(*)	(*)	839	21,614

Footnote at end of table.

Industry	Rhode Island			South Carolina			South Dakota			Tennessee		
	Number of businesses	Business receipts	Net profit (less loss)	Number of businesses	Business receipts	Net profit (less loss)	Number of businesses	Business receipts	Net profit (less loss)	Number of businesses	Business receipts	Net profit (less loss)
All industries.....	25,413	700,613	125,440	105,758	3,257,824	381,759	86,184	1,655,178	199,109	240,016	5,691,119	659,527
All nonfarm industries.....	25,042	695,482	125,770	76,807	2,894,412	370,474	30,639	768,641	73,619	135,169	5,065,782	662,985
Agriculture, forestry, and fishing.....	977	16,833	2,393	29,569	378,605	13,349	56,620	905,791	128,778	107,311	648,592	-971
Farms.....	371	5,131	-330	28,951	363,412	11,285	55,545	886,537	125,490	104,847	625,337	-3,458
Field crop.....	-	-	-	12,191	191,308	13,029	14,634	117,585	26,542	41,364	199,495	12,542
Livestock.....	(*)	(*)	(*)	10,733	107,210	-1,091	36,854	760,190	98,880	50,919	382,594	-7,541
Other.....	(*)	(*)	(*)	6,027	64,894	-653	4,057	8,762	68	12,564	43,248	-8,459
Other agriculture, forestry, and fishing.....	606	11,702	2,723	614	15,193	2,064	1,075	19,254	3,288	2,464	23,255	2,487
Mining.....	(*)	(*)	(*)	(*)	(*)	(*)	-	-	-	594	16,117	-1,143
Construction.....	2,786	82,113	15,957	11,226	412,371	53,538	4,231	58,738	13,145	23,018	711,311	92,025
General building contractors and operative builders.....	507	51,153	6,132	1,743	177,613	11,892	500	18,341	2,475	3,573	327,374	22,125
Special trade contractors.....	2,279	30,960	9,825	8,202	199,862	34,076	3,398	33,113	9,333	16,772	327,057	63,223
Other construction.....	-	-	-	1,281	34,896	7,570	(*)	(*)	(*)	2,673	56,880	6,677
Manufacturing.....	950	47,843	6,283	2,472	98,695	14,589	247	11,794	1,170	3,793	140,177	16,461
Transportation, communication, electric, gas, and sanitary services.....	829	18,381	3,113	2,339	47,269	7,245	1,674	64,280	5,098	5,562	101,774	6,891
Trucking and warehousing.....	(*)	(*)	(*)	1,251	34,624	5,213	1,532	63,829	5,126	3,996	79,520	5,487
Other.....	632	10,023	2,122	1,088	12,645	2,032	(*)	(*)	(*)	1,566	22,254	1,404
Wholesale and retail trade.....	7,958	357,594	24,343	29,018	1,733,073	112,266	10,426	495,970	16,000	40,426	3,078,503	193,133
Wholesale trade.....	2,408	116,949	13,523	2,586	260,993	14,009	1,543	191,331	2,108	4,247	745,230	43,495
Retail trade.....	5,549	240,645	10,833	26,432	1,472,080	98,257	8,793	304,499	13,919	33,840	2,252,946	141,534
Food stores.....	855	53,417	3,146	5,070	367,424	16,302	703	47,751	1,834	6,052	536,949	24,871
Automotive dealers and service stations.....	841	105,827	3,950	5,298	465,990	22,153	1,467	112,844	4,637	5,917	720,925	32,826
Eating and drinking places.....	(*)	(*)	(*)	4,200	166,820	17,707	1,725	56,511	3,326	4,674	193,364	14,831
Direct selling organizations.....	(*)	(*)	(*)	3,706	29,537	883	2,880	7,429	602	4,670	19,153	1,603
Other retail trade.....	2,321	62,536	4,751	8,158	442,309	41,212	2,018	79,964	3,520	12,527	782,555	87,403
Wholesale and retail trade not allocable.....	(*)	-	(*)	-	-	-	(*)	(*)	(*)	2,339	80,327	8,104
Finance, insurance, and real estate.....	1,774	26,822	10,904	7,283	134,805	42,343	2,168	13,830	6,317	10,971	215,265	67,931
Finance.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	103	29,132	1,603
Insurance agents, brokers, and service.....	(*)	(*)	(*)	1,273	41,458	13,082	1,484	11,800	5,478	3,102	49,598	24,104
Real estate.....	1,206	22,639	8,120	5,689	87,891	27,975	547	1,627	798	7,766	136,535	42,224
Services.....	9,966	147,656	61,809	23,743	452,629	138,061	10,701	104,214	28,220	46,989	761,041	285,015
Hotels and other lodging places.....	(*)	(*)	(*)	2,039	52,704	5,165	921	17,088	2,948	1,329	17,296	1,845
Personal services.....	1,759	25,153	6,030	6,331	69,356	14,928	1,460	16,544	4,402	15,039	148,467	39,450
Business services.....	1,500	5,678	2,565	2,655	27,863	7,849	1,847	8,864	4,504	5,824	60,164	19,602
Automobile repair and services.....	(*)	(*)	(*)	2,291	65,557	9,998	916	11,484	2,258	2,870	64,693	10,564
Amusement and recreation services, except motion pictures.....	1,236	9,869	256	1,392	19,375	3,676	944	9,906	535	3,335	52,145	15,975
Medical and health services.....	1,887	57,515	32,397	3,143	118,110	64,134	639	15,245	7,485	6,803	232,751	124,763
Offices of physicians.....	816	29,115	19,247	1,368	60,004	36,719	88	6,390	3,706	1,938	113,771	67,899
Offices of dentists.....	608	14,585	7,411	614	28,088	14,655	(*)	(*)	(*)	1,132	65,869	32,403
Other medical services.....	463	13,815	5,739	1,161	30,018	12,760	(*)	(*)	(*)	3,733	53,111	24,641
Legal services.....	956	21,292	13,679	413	17,877	7,911	483	6,793	2,008	2,994	60,014	36,104
Other services.....	2,108	12,848	3,822	5,479	81,787	24,400	3,491	18,290	4,080	8,795	125,511	36,712
Nature of business not allocable.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	1,352	18,339	185

Footnote at end of table.

Table 2.5--RECEIPTS AND NET PROFIT, BY STATE AND SELECTED INDUSTRY--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Industry	Texas			Utah			Vermont			Virginia		
	Number of businesses	Business receipts	Net profit (less loss)	Number of businesses	Business receipts	Net profit (less loss)	Number of businesses	Business receipts	Net profit (less loss)	Number of businesses	Business receipts	Net profit (less loss)
All industries.....	757,144	22,504,721	2,230,248	57,199	1,428,179	180,561	27,448	439,899	64,978	190,969	4,766,475	681,855
All nonfarm industries.....	507,839	17,493,446	2,060,308	40,732	1,188,785	177,115	23,211	376,401	65,679	130,611	4,191,714	676,017
Agriculture, forestry, and fishing.....	260,138	5,237,051	199,567	17,367	260,875	8,410	5,217	66,960	-529	63,554	624,106	13,102
Farms.....	249,305	5,011,275	169,940	16,467	239,394	3,446	4,237	63,498	-701	60,358	574,761	5,838
Field crop.....	61,799	1,380,302	281,810	3,801	37,079	3,053	475	5,534	992	24,848	155,631	14,920
Livestock.....	151,380	3,430,758	-90,663	10,108	181,987	2,106	2,990	54,453	-962	26,947	353,376	-1,582
Other.....	36,126	200,215	-21,207	2,558	20,328	-1,713	772	3,511	-731	8,563	65,754	-7,500
Other agriculture, forestry, and fishing.....	10,833	225,776	29,627	(*)	(*)	(*)	980	3,462	172	3,196	49,345	7,264
Mining.....	13,792	655,908	-7,062	144	10,812	-285	-	-	-	941	24,189	2,779
Construction.....	65,818	2,405,759	310,846	5,959	242,483	36,224	4,015	78,813	16,992	16,738	674,381	91,432
General building contractors and operative builders.....	8,733	792,835	57,890	1,558	107,606	4,908	647	33,302	3,941	3,925	287,512	22,076
Special trade contractors.....	48,218	1,326,459	221,692	3,418	112,599	25,272	3,368	45,511	13,051	11,369	341,131	62,480
Other construction.....	8,867	286,465	31,264	983	22,278	6,044	-	-	-	1,444	45,738	6,876
Manufacturing.....	9,880	464,572	52,029	1,050	21,330	1,882	897	27,470	2,321	2,644	127,959	17,224
Transportation, communication, electric, gas, and sanitary services.....	21,562	424,341	28,860	1,330	51,073	5,772	1,042	9,862	1,393	6,382	122,861	4,005
Trucking and warehousing.....	18,156	346,987	26,854	866	38,768	3,243	500	6,570	596	5,318	116,213	4,517
Other.....	3,406	77,354	2,006	(*)	(*)	(*)	542	3,292	797	1,064	6,648	-512
Wholesale and retail trade.....	159,551	9,726,027	533,701	12,689	588,034	35,978	5,574	150,375	8,307	39,182	2,247,299	156,199
Wholesale trade.....	22,087	2,882,467	170,550	3,356	98,297	8,986	711	19,009	770	2,937	334,059	23,179
Retail trade.....	134,958	6,646,808	345,599	9,332	486,095	26,980	4,821	125,507	6,942	34,483	1,881,934	126,231
Food stores.....	12,299	1,326,900	51,932	524	73,060	2,276	412	36,777	1,244	5,276	427,907	19,090
Automotive dealers and service stations.....	25,911	2,338,588	90,165	1,863	235,081	11,915	480	25,867	814	6,675	753,333	35,287
Eating and drinking places.....	20,541	633,708	39,779	994	31,096	2,202	473	10,888	797	3,883	204,655	20,578
Direct selling organizations.....	34,579	111,316	5,837	3,637	4,895	3	1,181	2,731	412	8,048	49,263	7,333
Other retail trade.....	41,628	2,236,296	157,886	2,314	141,963	10,584	2,275	49,244	3,675	10,601	446,776	43,943
Wholesale and retail trade not allocable.....	2,506	196,752	17,552	(*)	(*)	(*)	(*)	(*)	(*)	1,762	31,306	6,789
Finance, insurance, and real estate.....	51,734	809,364	221,399	3,301	42,598	18,548	2,305	22,742	11,334	12,275	163,341	63,893
Finance.....	2,193	73,346	17,736	(*)	(*)	(*)	(*)	(*)	(*)	604	5,501	2,306
Insurance agents, brokers, and service.....	17,166	284,911	109,940	954	12,371	7,056	479	7,563	3,115	2,235	48,862	15,876
Real estate.....	32,375	451,107	93,723	2,098	30,117	11,742	1,812	14,659	7,775	9,436	108,978	45,711
Services.....	173,000	2,777,652	889,892	14,622	207,858	74,372	8,302	83,558	25,069	48,266	775,468	331,929
Hotels and other lodging places.....	5,842	183,809	1,083	(*)	(*)	(*)	682	4,370	45	1,443	20,231	435
Personal services.....	39,750	370,895	75,234	2,762	12,743	5,677	1,521	10,230	3,274	12,547	97,669	33,356
Business services.....	29,138	326,955	79,682	767	4,917	754	1,518	11,260	3,477	8,326	89,670	36,012
Automobile repair and services.....	13,307	304,645	44,581	1,698	45,909	7,269	549	4,175	587	2,754	73,560	14,318
Amusement and recreation services, except motion pictures.....	10,016	68,551	-3,027	1,286	2,342	-159	670	3,973	-168	1,669	43,902	4,091
Medical and health services.....	20,042	849,961	442,497	2,578	94,780	45,714	1,180	31,932	13,782	7,748	271,810	161,020
Offices of physicians.....	8,103	508,423	294,831	837	48,208	29,013	448	15,898	2,229	9,178	138,327	90,954
Offices of dentists.....	3,572	176,892	85,963	918	19,462	8,286	(*)	(*)	(*)	1,824	92,570	50,411
Other medical services.....	8,367	61,703	164,646	(*)	(*)	(*)	657	11,709	2,809	3,695	40,913	19,655
Legal services.....	6,871	181,220	102,023	487	12,166	6,485	282	4,460	2,297	2,902	77,249	49,231
Other services.....	48,034	491,616	147,819	4,724	30,351	8,785	1,900	13,158	1,775	10,877	101,377	33,466
Nature of business not allocable.....	1,669	4,047	1,016	(*)	(*)	(*)	(*)	(*)	(*)	987	6,871	1,292

Footnote at end of table.





Business Returns/1972 • Proprietorships

PROPRIETORSHIPS WITH DEPRECIABLE PROPERTY

Table 2.6—RECEIPTS, DEPRECIATION, DEPRECIABLE PROPERTY, AND NET PROFIT, BY INDUSTRY AND SIZE OF BUSINESS RECEIPTS—Continued  
 [All figures are estimates based on samples—money amounts are in thousands of dollars]

Industry	Number of businesses	Business receipts	Depreciation	Depreciable property	Net profit (less loss)	Size of business receipts				
						Under \$10,000				
						Number of businesses	Business receipts	Depreciation	Depreciable property	Net profit (less loss)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	
.....	1,600,553	37,335,084	1,898,199	19,928,620	12,556,399	855,314	2,894,076	391,539	4,393,314	494,004
and other lodging places.....	76,771	1,895,343	284,784	4,641,717	94,987	36,313	141,564	43,707	849,566	-39,200
ist courts and motels.....	36,852	1,184,580	179,593	3,059,010	77,695	13,262	60,477	20,644	462,280	-17,968
ler parks and camps.....	22,172	380,455	68,996	932,309	10,010	11,035	37,627	13,639	200,295	-16,138
r lodging places.....	17,747	330,308	36,195	650,398	7,282	12,016	43,460	9,424	186,991	-5,094
al services.....	359,370	5,150,420	335,152	3,444,886	1,126,938	230,016	894,367	76,221	930,544	303,573
-operated laundries and dry cleaning.....	24,875	482,242	76,775	651,543	39,451	10,515	54,426	12,063	129,392	-4,010
r laundry, cleaning, and garment services.....	41,660	1,073,776	76,290	764,566	153,611	17,583	76,862	7,503	96,873	8,831
ity shops.....	150,280	1,647,731	69,334	758,918	394,674	105,410	415,823	27,008	361,805	152,244
er shops.....	53,344	473,418	18,517	199,728	213,795	38,782	200,116	8,925	107,538	121,116
r personal services.....	89,211	1,473,253	94,236	1,070,131	325,407	57,726	147,140	19,722	234,936	25,392
ss services.....	201,160	3,429,166	209,117	1,596,113	869,807	126,201	402,266	59,330	535,655	80,545
ices to buildings.....	33,618	565,899	31,686	170,879	144,034	19,711	78,516	7,745	42,475	27,037
gement and public relations.....	41,318	556,295	25,732	275,088	221,333	27,901	75,730	9,825	123,995	4,718
r business services.....	126,224	2,306,972	151,699	1,150,146	504,440	78,589	248,020	41,760	369,185	48,790
obile repair and services.....	114,833	3,588,805	162,568	1,495,392	480,418	41,122	163,193	29,056	250,096	10,399
mobile repair shops.....	91,435	3,052,410	87,611	941,528	435,623	28,116	116,965	11,176	117,070	16,352
neral automobile repair shops.....	56,159	1,704,200	51,547	556,029	237,207	19,901	85,595	8,167	84,652	9,856
her automobile repair.....	35,276	1,348,210	36,064	385,499	198,416	8,215	31,370	3,009	32,418	6,496
mobile parking and other services.....	23,398	536,395	74,957	553,864	44,795	13,006	46,228	17,880	133,026	-5,953
* services, except automobile.....	129,487	2,006,733	85,016	721,364	421,540	80,236	279,248	28,373	254,313	47,495
ent and recreation services, including motion res.....	120,651	1,671,060	188,392	1,617,848	73,496	89,931	249,517	61,404	461,267	-87,687
ancers, orchestras, and entertainers.....	42,981	405,215	21,444	144,186	121,657	36,105	110,295	13,173	86,785	19,282
r amusement and recreation services.....	77,670	1,265,845	166,948	1,473,662	-48,161	53,826	139,222	48,231	374,482	-106,969
l and health services.....	263,741	13,464,204	408,485	4,283,581	6,788,209	47,286	304,417	24,803	295,513	36,407
ces of physicians.....	118,798	6,931,676	184,042	1,670,646	4,028,586	17,592	73,686	10,030	120,031	8,082
r medical and health services.....	144,943	6,532,528	224,443	2,612,935	2,759,623	29,694	130,731	14,773	175,482	28,325
services.....	83,765	2,978,124	79,808	617,027	1,575,696	19,931	80,319	9,103	80,908	17,538
ional services.....	66,291	510,655	36,126	458,468	122,351	56,002	148,208	18,288	253,796	48,771
ering and architectural services.....	39,336	1,091,544	34,567	311,750	349,193	20,209	67,338	8,693	95,524	15,566
ting, auditing, and bookkeeping services.....	79,884	1,023,662	44,209	389,497	471,013	55,262	149,811	15,804	168,126	64,783
ified public accountants.....	18,626	494,560	16,962	122,971	227,474	8,150	29,740	2,870	25,581	10,537
r accounting, auditing, and bookkeeping services.....	60,958	529,102	27,247	266,526	243,539	47,112	120,071	12,934	142,545	54,246
services.....	65,564	525,368	29,975	350,977	182,751	52,805	113,828	16,757	218,006	-4,186
f business not allocable.....	14,859	550,447	18,103	164,254	45,906	9,536	28,332	5,596	55,889	2,772

te at end of table.



PROPRIETORSHIPS WITH DEPRECIABLE PROPERTY

Table 2.6—RECEIPTS, DEPRECIATION, DEPRECIABLE PROPERTY, AND NET PROFIT, BY INDUSTRY AND SIZE OF BUSINESS RECEIPTS—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Industry	Size of business receipts—Continued									
	\$10,000 under \$25,000					\$25,000 under \$50,000				
	Number of businesses	Business receipts	Depreciation	Depreciable property	Net profit (less loss)	Number of businesses	Business receipts	Depreciation	Depreciable property	Net profit (less loss)
(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	
Hotels and other lodging places	306,403	4,976,328	334,912	3,435,849	1,652,527	215,608	7,741,871	374,459	3,830,595	2,758,986
Casinos and other gaming places	19,652	325,760	63,695	1,024,124	17,838	11,806	412,294	60,033	946,371	40,649
Resort courts and motels	10,391	176,098	35,273	629,116	11,294	6,923	246,665	39,668	657,254	27,703
Amusement parks and camps	6,730	122,854	23,399	311,631	1,745	2,964	98,195	14,184	193,654	8,222
Other lodging places	2,531	36,808	5,023	83,377	4,799	1,919	67,434	6,181	95,463	4,724
Laundry services	73,483	1,150,016	72,732	665,144	294,234	35,145	1,234,506	73,749	701,162	225,891
Self-operated laundries and dry cleaning	8,675	142,057	23,269	177,636	9,773	3,884	133,355	20,891	173,714	13,685
Other laundry, cleaning, and garment services	10,212	169,425	13,193	126,182	43,090	8,463	304,195	18,114	182,041	40,913
Dry cleaning shops	27,307	435,679	16,676	161,591	105,182	12,588	434,909	15,011	131,704	85,662
Laundries	12,517	175,059	6,527	62,253	73,104	1,615	54,467	1,395	11,916	13,562
Other personal services	14,772	227,796	13,067	137,482	33,085	8,595	307,580	18,338	201,787	72,069
Business services	41,458	644,813	37,474	255,147	260,243	19,199	666,679	33,136	231,738	226,461
Services to buildings	7,713	123,194	6,799	40,283	51,099	4,275	149,204	9,037	40,474	36,253
Management and public relations	7,416	117,508	5,769	53,962	59,720	3,850	133,975	4,712	38,810	68,646
Other business services	26,329	404,111	24,906	160,902	149,424	11,074	383,500	19,387	152,454	121,562
Automobile repair and services	30,651	501,336	35,183	292,263	107,254	22,964	808,198	30,515	325,197	131,927
Automobile repair shops	25,356	417,477	18,051	166,212	101,147	20,249	720,535	20,499	258,482	113,838
General automobile repair shops	15,007	243,270	10,753	102,540	58,459	11,376	405,537	12,578	162,120	59,901
Other automobile repair	10,349	174,207	7,298	63,672	42,688	8,873	314,998	7,921	96,362	53,937
Automobile parking and other services	5,295	83,859	17,132	123,051	6,107	2,715	87,663	10,016	66,715	18,089
Truck services, except automobile	26,403	439,737	19,661	153,152	148,962	14,011	487,362	16,442	139,373	101,676
Amusement and recreation services, including motion pictures	15,660	241,491	26,912	242,488	25,988	8,551	317,726	36,541	334,311	26,316
Band leaders, orchestras, and entertainers	4,466	63,418	3,190	17,139	22,983	1,241	45,210	1,170	10,112	10,405
Other amusement and recreation services	11,194	178,073	23,722	225,349	3,005	7,310	272,516	35,371	324,199	15,911
Medical and health services	43,522	747,918	38,340	436,522	335,987	61,185	2,302,063	77,717	774,923	1,235,978
Services of physicians	15,298	266,920	15,551	139,748	127,482	25,549	970,883	30,479	268,753	574,936
Other medical and health services	28,224	480,998	22,789	296,774	208,505	35,636	1,331,180	47,238	506,170	661,042
Professional services	22,281	382,860	15,465	112,420	195,957	23,110	822,746	21,857	159,406	476,197
Consulting services	5,646	87,882	6,043	74,327	25,418	2,724	95,523	5,109	57,260	16,418
Engineering and architectural services	8,529	145,932	6,298	61,740	72,375	5,114	177,959	6,411	47,521	75,891
Accounting, auditing, and bookkeeping services	10,747	174,382	7,265	53,711	104,507	8,855	308,506	10,045	85,841	154,693
Certified public accountants	3,029	49,795	2,490	16,588	30,698	4,279	146,763	4,271	26,947	81,755
Other accounting, auditing, and bookkeeping services	7,718	124,587	4,775	37,123	73,809	4,576	161,743	5,774	58,894	72,938
Other services	8,371	134,201	5,844	64,811	63,764	2,944	108,309	2,904	27,492	46,889
Of business not allocable	2,132	39,931	1,693	12,522	9,069	1,103	35,814	2,559	29,948	6,398

Note at end of table.



INDUSTRIES WITH DEPRECIABLE PROPERTY

Table 2.6—RECEIPTS, DEPRECIATION, DEPRECIABLE PROPERTY, AND NET PROFIT, BY INDUSTRY AND SIZE OF BUSINESS RECEIPTS—Continued  
 [All figures are estimates based on samples—money amounts are in thousands of dollars]

Industry	Size of business receipts—Continued									
	\$50,000 under \$100,000					\$100,000 or more				
	Number of businesses	Business receipts	Depreciation	Depreciable property	Net profit (less loss)	Number of businesses	Business receipts	Depreciation	Depreciable property	Net profit (less loss)
(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	
Hotels and other lodging places.....	163,264	11,391,760	434,831	4,402,366	4,643,055	59,964	10,331,049	362,458	3,866,496	3,007,827
Disturbing courts and motels.....	6,078	413,805	56,892	863,995	51,397	2,922	601,920	60,457	957,661	24,303
Amusement parks and camps.....	4,089	285,866	41,964	666,465	36,101	2,187	415,474	42,044	643,895	20,565
Other lodging places.....	1,123	70,968	11,720	140,667	8,200	320	60,811	6,054	86,062	7,981
Laundry services.....	866	56,971	3,208	56,863	7,096	415	125,635	12,359	227,704	-4,243
Commercial services.....	15,112	1,025,127	65,525	627,580	183,695	5,614	846,404	46,925	520,456	119,545
Home-operated laundries and dry cleaning.....	1,376	92,503	11,956	92,951	11,726	425	59,901	7,596	77,850	8,277
Commercial laundry, cleaning, and garment services.....	3,268	224,193	19,457	182,787	28,663	2,134	299,101	18,023	176,683	32,114
Laundry shops.....	4,444	282,092	8,453	80,107	41,928	531	79,228	2,186	23,711	9,658
Shoe shops.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other personal services.....	5,844	416,282	25,321	267,901	98,049	2,274	374,455	17,788	228,025	66,812
Business services.....	9,856	684,876	38,794	277,969	163,405	4,446	1,030,532	40,383	295,604	139,153
Services to buildings.....	1,293	101,416	5,294	33,327	15,212	626	113,569	2,811	14,320	14,433
Management and public relations.....	1,577	107,084	2,621	18,468	50,935	574	121,998	2,805	39,853	37,314
Other business services.....	6,986	476,376	30,879	226,174	97,258	3,246	794,965	34,767	241,431	87,406
Automobile repair and services.....	13,404	952,061	31,675	297,345	129,508	6,692	1,164,017	36,139	330,491	101,330
Automobile repair shops.....	12,153	863,840	20,231	205,802	116,714	5,561	933,593	17,654	193,962	87,572
General automobile repair shops.....	6,972	497,603	10,998	107,855	67,822	2,903	472,195	9,051	98,862	41,169
Other automobile repair.....	5,181	366,237	9,233	97,947	48,892	2,658	461,398	8,603	95,100	46,403
Automobile parking and other services.....	1,251	88,221	11,444	91,543	12,794	1,131	230,424	18,485	136,529	13,758
Travel services, except automobile.....	6,781	471,237	13,146	111,722	82,291	2,056	329,149	7,394	62,804	41,116
Amusement and recreation services, including motion pictures.....	3,845	257,693	18,854	195,800	43,325	2,664	604,633	44,681	383,982	65,554
Producers, orchestras, and entertainers.....	535	36,285	1,166	11,863	13,239	634	150,007	2,745	18,287	55,748
Other amusement and recreation services.....	3,310	221,408	17,688	183,937	30,086	2,030	454,626	41,936	365,695	9,806
Medical and health services.....	84,265	5,949,816	166,667	1,676,106	3,212,995	27,483	4,259,990	100,958	1,100,517	1,966,842
Offices of physicians.....	43,287	3,109,265	77,653	687,486	1,893,341	17,072	2,510,922	50,329	454,628	1,424,745
Other medical and health services.....	40,978	2,840,551	89,014	988,620	1,319,654	10,411	1,749,068	50,629	645,889	542,097
Professional services.....	14,208	954,200	21,155	167,207	536,606	4,235	737,999	12,228	97,086	349,398
Consultational services.....	1,662	120,247	5,520	58,143	26,649	257	58,795	1,166	34,942	5,095
Engineering and architectural services.....	3,233	228,799	5,240	40,259	76,161	2,251	471,516	7,925	66,706	109,200
Accounting, auditing, and bookkeeping services.....	3,911	270,286	8,362	61,734	106,455	809	120,677	2,733	20,085	40,595
Certified public accountants.....	2,539	174,543	5,338	39,960	71,250	629	93,719	1,993	13,895	33,234
Other accounting, auditing, and bookkeeping services.....	1,372	95,743	3,024	21,774	35,205	180	26,958	740	6,190	7,341
Other services.....	909	63,613	3,001	24,506	30,568	535	105,417	1,469	16,162	45,716
Business of business not allocable.....	868	60,080	1,910	12,591	9,842	1,220	386,290	6,345	53,304	17,825

Estimate is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals.  
 \* Receipts not reported are included in the business receipts size class, "Under \$10,000."























Size of adjusted gross income	Number of—		Business receipts	Adjusted gross income			Income tax after credits	Number of—		Business receipts	Adjusted gross income			Income tax after credits
	Returns	Businesses		Total	Net profit (less loss)	Other income or loss		Returns	Businesses		Total	Net profit (less loss)	Other income or loss	
Retail trade—Continued														
Drinking places														
Returns with and without adjusted gross income, total.....	86,911	88,570	3,298,983	678,615	317,228	361,387	74,942	21,543	21,803	2,690,622	375,993	279,127	96,866	62,477
Returns with adjusted gross income, total.....	81,123	82,483	3,100,251	704,281	335,842	368,439	74,942	20,674	20,840	2,607,857	383,714	288,189	95,525	62,477
Under \$2,000.....	10,625	10,625	263,696	10,729	7,713	3,016	15	(*)	(*)	(*)	(*)	(*)	(*)	-
\$2,000 under \$5,000.....	19,715	19,762	502,627	69,382	35,885	33,497	1,713	2,313	2,313	114,444	8,810	9,542	-732	111
\$5,000 under \$10,000.....	25,330	26,234	874,939	188,223	83,149	105,074	12,693	3,624	3,627	27,863	27,863	17,002	10,861	1,911
\$10,000 under \$20,000.....	20,207	20,425	967,755	281,221	131,156	150,065	29,941	6,281	6,295	701,428	91,603	65,036	26,567	9,530
\$20,000 under \$50,000.....	5,004	5,190	459,436	134,715	74,052	60,663	24,024	6,913	7,028	1,271,074	200,860	159,105	41,755	34,668
\$50,000 under \$100,000.....	206	206	25,080	13,726	2,415	11,311	3,866	783	816	235,676	47,469	36,160	11,309	13,758
\$100,000 under \$500,000.....	36	41	6,718	6,285	1,472	4,813	2,690	46	47	20,118	6,505	2,214	4,291	2,499
\$500,000 under \$1,000,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$1,000,000 or more.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Returns with no adjusted gross income.....	5,788	6,087	198,732	-25,666	-18,614	-7,052	-	869	963	82,765	-7,721	-9,062	1,341	-
Liquor stores														
Returns with and without adjusted gross income, total.....	25,893	26,508	3,175,583	334,474	174,640	159,834	49,898	61,318	61,749	686,786	573,778	40,762	533,016	76,575
Returns with adjusted gross income, total.....	24,389	25,001	3,055,942	343,844	181,790	162,054	49,898	57,787	58,218	650,398	583,835	52,585	531,250	76,575
Under \$2,000.....	1,403	1,403	25,802	1,242	-718	1,960	-	10,687	10,938	71,675	11,646	-3,019	14,665	1
\$2,000 under \$5,000.....	2,919	3,018	231,357	10,427	5,221	5,206	277	13,155	13,155	100,108	46,252	14,458	31,794	840
\$5,000 under \$10,000.....	7,598	7,771	708,461	56,834	34,829	22,005	3,626	13,240	13,240	165,878	99,192	13,461	85,731	6,085
\$10,000 under \$20,000.....	7,276	7,369	864,257	104,154	54,698	49,456	11,267	14,555	14,655	132,137	205,170	7,758	197,412	23,416
\$20,000 under \$50,000.....	4,686	4,871	1,004,462	132,209	71,097	61,112	23,012	5,316	5,378	129,048	151,297	17,298	133,999	26,250
\$50,000 under \$100,000.....	445	498	172,253	28,028	13,510	14,518	7,526	692	706	41,323	44,512	1,528	42,984	10,820
\$100,000 under \$500,000.....	62	71	49,350	10,950	3,153	7,797	4,190	136	140	10,024	21,776	1,112	20,664	7,192
\$500,000 under \$1,000,000.....	-	-	-	-	-	-	-	6	6	205	3,990	-11	4,001	1,971
\$1,000,000 or more.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Returns with no adjusted gross income.....	1,504	1,507	119,641	-9,370	-7,150	-2,220	-	3,531	3,531	36,388	-10,057	-11,823	1,766	-
Sporting goods and bicycle shops														
Returns with and without adjusted gross income, total.....	26,204	26,451	1,048,685	310,262	65,829	244,433	38,447	18,103	18,235	705,937	210,525	109,164	101,361	29,107
Returns with adjusted gross income, total.....	24,514	24,761	989,611	317,279	73,003	244,276	38,447	17,144	17,276	661,189	216,244	116,246	99,998	29,107
Under \$2,000.....	1,818	1,891	44,977	2,584	491	2,093	-	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$2,000 under \$5,000.....	2,936	2,936	59,802	10,878	-409	11,287	212	2,276	2,276	30,845	7,881	4,776	3,105	224
\$5,000 under \$10,000.....	4,123	4,222	136,983	32,347	4,586	27,761	1,901	4,763	4,863	114,739	38,119	21,870	16,249	2,233
\$10,000 under \$20,000.....	11,841	11,841	400,339	161,579	31,900	129,679	16,405	5,122	5,145	245,297	71,938	40,460	31,478	7,901
\$20,000 under \$50,000.....	3,661	3,734	310,251	97,714	33,197	64,517	15,857	2,902	2,909	216,784	80,093	43,153	36,940	13,677
\$50,000 under \$100,000.....	106	107	30,842	6,867	2,371	4,496	1,933	187	187	24,265	12,713	4,332	8,381	3,367
\$100,000 under \$500,000.....	29	30	6,417	5,310	867	4,443	2,139	28	30	10,005	4,050	1,358	2,692	1,692
\$500,000 under \$1,000,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$1,000,000 or more.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Returns with no adjusted gross income.....	1,690	1,690	59,074	-7,017	-7,174	157	-	959	959	44,748	-5,719	-7,082	1,363	-
Hobby, toy, and game shops														
Returns with and without adjusted gross income, total.....	10,503	10,604	182,861	110,538	12,716	97,822	12,764	29,998	30,252	589,360	332,338	35,396	296,942	45,370
Returns with adjusted gross income, total.....	10,089	10,190	181,112	112,433	14,647	97,786	12,764	28,008	28,262	567,666	337,722	41,878	295,844	45,370
Under \$2,000.....	2,358	2,358	17,583	7,549	384	7,165	(*)	3,649	3,649	19,389	3,934	-2,973	6,907	-
\$2,000 under \$5,000.....	2,508	2,508	37,790	20,800	1,419	19,381	1,676	3,056	3,056	27,498	9,377	286	9,091	99
\$5,000 under \$10,000.....	4,320	4,420	79,045	56,104	6,634	49,470	5,615	8,754	8,853	115,728	69,679	3,020	66,659	4,550
\$10,000 under \$20,000.....	768	768	25,102	19,476	4,219	15,257	3,158	2,585	2,619	202,896	137,281	20,412	116,869	14,540
\$20,000 under \$50,000.....	126	126	17,964	7,498	1,682	5,816	1,733	439	454	53,568	28,351	6,681	21,670	7,838
\$50,000 under \$100,000.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	61	66	3,935	9,463	643	8,820	3,167
\$100,000 under \$500,000.....	-	-	-	-	-	-	-	6	6	699	6,191	24	6,167	3,148
\$500,000 under \$1,000,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$1,000,000 or more.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Returns with no adjusted gross income.....	(*)	(*)	(*)	(*)	(*)	(*)	-	1,990	1,990	21,694	-5,384	-6,482	1,098	-

Footnote at end of table.

INDIVIDUALS WITH PROPRIETORSHIP BUSINESSES

Table 2.7—ADJUSTED GROSS INCOME, NET PROFIT, AND INCOME TAX, BY INDUSTRY AND SIZE OF ADJUSTED GROSS INCOME—Continued  
(All figures are estimates based on samples—money amounts are in thousands of dollars)

Table with multiple columns: Size of adjusted gross income, Number of Returns/Businesses, Business receipts, Adjusted gross income (Total, Net profit, Other income), Income tax after credits, and various industry sub-sections like Retail trade (Sewing, Merchandising, Direct selling, Florists), Fuel and ice dealers, and Wholesale and retail trade not allocable.

Footnote at end of table.













INDIVIDUALS WITH PROPRIETORSHIP BUSINESSES

Table 2.7—ADJUSTED GROSS INCOME, NET PROFIT, AND INCOME TAX, BY INDUSTRY AND SIZE OF ADJUSTED GROSS INCOME—Continued  
 [All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	Number of—		Business receipts	Adjusted gross income			Income tax after credits	Number of—		Business receipts	Adjusted gross income			Income tax after credits
	Returns	Businesses		Total	Net profit (less loss)	Other income or loss		Returns	Businesses		Total	Net profit (less loss)	Other income or loss	
Services—Continued														
Educational services														
Returns with and without adjusted gross income, total.....	118,058	118,701	643,242	1,511,800	179,168	1,332,632	187,467	73,021	73,056	1,354,920	1,354,040	469,428	884,612	216,869
Returns with adjusted gross income, total.....	117,157	117,796	626,027	1,514,763	183,030	1,331,733	187,467	71,882	71,917	1,316,677	1,374,877	471,973	902,904	216,869
Under \$2,000.....	6,831	6,831	15,833	7,113	4,230	2,883	-	(*)	(*)	(*)	(*)	(*)	(*)	-
\$2,000 under \$5,000.....	15,702	15,733	71,380	53,352	22,517	30,835	1,506	5,306	5,306	33,017	19,347	1,643	17,704	396
\$5,000 under \$10,000.....	25,316	25,567	123,541	180,864	39,492	141,372	12,137	11,360	11,360	98,567	86,884	25,367	61,517	5,654
\$10,000 under \$20,000.....	51,478	51,651	238,399	734,123	62,044	672,079	77,494	28,056	28,056	302,386	417,107	125,941	291,166	44,206
\$20,000 under \$50,000.....	16,805	16,971	144,381	454,558	46,856	407,702	70,182	23,387	23,418	561,504	646,634	218,153	428,481	101,949
\$50,000 under \$100,000.....	904	919	28,888	60,686	7,310	53,376	15,842	1,804	1,804	196,541	115,699	62,026	53,673	30,985
\$100,000 under \$500,000.....	118	121	3,595	16,798	589	16,209	5,600	468	472	96,966	74,998	33,166	41,832	27,935
\$500,000 under \$1,000,000.....	3	3	10	7,269	-8	7,277	4,706	17	17	10,271	12,724	5,710	7,014	5,744
\$1,000,000 or more.....														
Returns with no adjusted gross income.....	901	905	17,215	-2,963	-3,862	899	-	1,139	1,139	38,243	-20,837	-2,545	-18,292	-
Engineering and architectural services														
Returns with and without adjusted gross income, total.....	24,183	24,255	547,452	593,232	259,532	333,700	100,817	101,116	101,627	660,140	1,487,453	324,469	1,162,984	190,599
Returns with adjusted gross income, total.....	24,003	24,075	534,944	594,073	259,872	334,201	100,817	100,647	101,143	654,796	1,494,366	326,017	1,168,349	190,599
Under \$2,000.....	(*)	(*)	(*)	(*)	(*)	(*)	-	2,887	2,887	7,543	3,094	297	2,797	-
\$2,000 under \$5,000.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	9,070	9,321	40,541	32,143	15,004	17,139	803
\$5,000 under \$10,000.....	2,441	2,441	20,093	20,770	9,098	11,672	1,324	19,983	19,983	77,891	152,026	37,114	114,912	10,452
\$10,000 under \$20,000.....	7,747	7,819	119,392	125,790	58,736	67,054	12,760	46,841	46,940	238,645	694,453	122,988	571,465	75,346
\$20,000 under \$50,000.....	11,652	11,652	287,854	339,030	141,750	197,280	55,714	21,018	21,163	259,352	548,987	135,416	413,571	85,521
\$50,000 under \$100,000.....	1,204	1,204	80,334	78,712	38,123	40,589	21,422	750	750	23,621	47,459	11,292	36,167	12,971
\$100,000 under \$500,000.....	174	174	17,847	25,415	8,931	16,484	8,946	98	99	7,203	16,204	3,906	12,298	5,506
\$500,000 under \$1,000,000.....	3	3	571	1,686	493	1,193	538	-	-	-	-	-	-	-
\$1,000,000 or more.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Returns with no adjusted gross income.....	(*)	(*)	(*)	(*)	(*)	(*)	-	469	484	5,344	-6,913	-1,548	-5,365	-
Accounting, auditing, and bookkeeping services														
Services--Continued														
Other services														
Returns with and without adjusted gross income, total.....	147,924	150,051	805,744	2,451,276	290,652	2,160,624	400,165	36,424	36,699	722,383	420,739	95,606	325,133	58,167
Returns with adjusted gross income, total.....	146,910	149,036	799,376	2,461,398	292,146	2,169,252	400,165	36,120	36,395	713,656	426,137	98,735	327,402	58,167
Under \$2,000.....	11,471	11,471	29,995	12,337	2,511	9,826	36	4,534	4,534	13,344	5,803	207	5,596	-
\$2,000 under \$5,000.....	17,881	17,881	55,670	59,421	2,581	56,840	1,524	5,970	5,970	68,726	21,684	8,125	13,559	351
\$5,000 under \$10,000.....	29,874	30,458	124,484	229,946	34,271	195,675	18,130	10,647	10,746	346,568	82,575	26,099	56,476	5,517
\$10,000 under \$20,000.....	49,292	49,631	212,336	724,799	75,828	648,971	82,525	10,542	10,704	103,401	154,577	28,898	125,679	17,212
\$20,000 under \$50,000.....	33,351	34,355	249,010	957,799	100,216	857,583	155,636	3,911	3,911	144,760	109,048	23,962	85,086	18,111
\$50,000 under \$100,000.....	3,986	4,147	66,702	262,946	34,223	228,723	66,613	406	420	28,062	26,562	9,621	16,941	7,752
\$100,000 under \$500,000.....	1,003	1,037	50,226	168,187	33,798	134,389	56,055	100	100	6,186	15,400	1,187	14,213	5,410
\$500,000 under \$1,000,000.....	39	41	7,252	26,856	5,298	21,558	12,103	10	10	2,609	10,488	636	9,852	3,814
\$1,000,000 or more.....	13	15	3,701	19,107	3,420	15,687	7,543	-	-	-	-	-	-	-
Returns with no adjusted gross income.....	1,014	1,015	6,368	-10,122	-1,494	-8,628	-	304	304	8,727	-5,398	-3,129	-2,269	-
Nature of business not allocable														

(\*) Estimate is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals.  
 NOTE: Detail may not add to total because of the deletion of some industries.

## Partnerships

**Contents**

Industrial Activity by State, **81**

*Chart*

3A Ten leading partnership activities, **82**

*Basic tables*

- 3.1 Partners, receipts, selected deductions, and net profit, by industry, **83**
- 3.2 Income statement for selected industries, **87**
- 3.3 Income statement, by industrial division and size of total assets, **96**
- 3.4 Receipts, selected deductions, and net profit, by selected industries and size of business receipts, **102**
- 3.5 Receipts, payroll, depreciation, and net profit for selected States and selected industries, **113**
- 3.6 Partners, receipts, and net profit, by State and selected industry, **121**
- 3.7 Receipts, payments to partners, and net profit, by number of partners and selected industries, **134**
- 3.8 Receipts and net profit for selected industries, by year of organization, **137**

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 were not specifically classified by the Internal Revenue Code as corporations. Partnerships were not taxable as such; the partners, who could be individuals, estates, trusts, partnerships, or corporations, reported their share of the partnership's taxable income (or loss) on their individual (corporation or other type) income tax return.

Not all partnership business activity is represented in these statistics. If there were special agreements among the partners to allocate certain of the income or expenses in ways not proportionate to their share interests, these income

or expense items were not reported as a part of the partnership income statement. They were reportable only on the partners' returns (Forms 1040, 1041, 1120) and thus are not included here. In addition, the parties involved in joint production, extraction, investment, or use agreements that did not involve selling services or property produced or extracted could elect, under Code section 761, not to be considered as partnership. The partners in such an agreement reported their share of the business income and deductions on their own returns, and no return was filed for the group. The actual extent of these business activities is not known; however, for petroleum exploration and production it is believed to be significant.

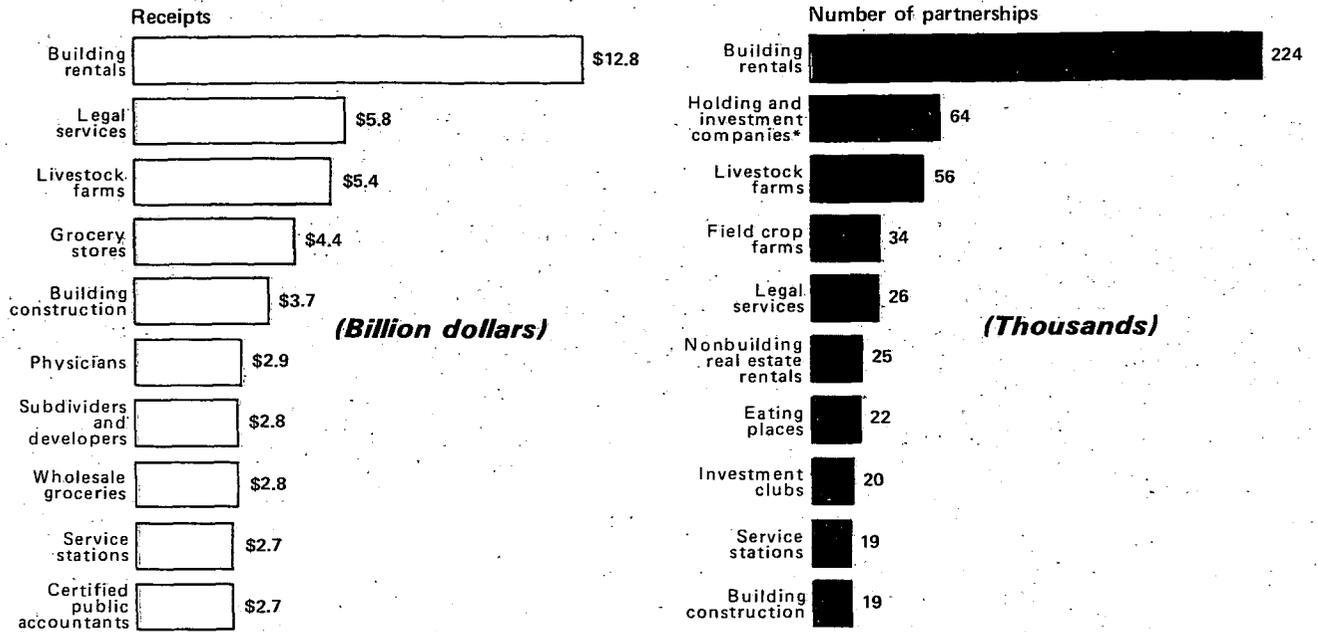
**Industrial Activity by State**

Tables 3.5 and 3.6 present selected data classified by industry and by the State where the return was filed. These data may serve as estimates of partnership business activity within a State, even though the business is not necessarily operated in the State where the return was filed. If the partners lived in a different State, for example, the return might have been filed in that State; and, of course, a few partnerships were operated across State lines. However, it is assumed that most partnerships conducted their business activity in the same State where they filed their returns.

The sample of partnership returns was designed to yield national rather than State statistics, so reliable State estimates were not possible for many industry classes. For some smaller States it was possible to show only a few broad industry groupings. Since separate weights for the State data were computed by Internal Revenue district to increase the reliability of the State estimates, the United States totals differ slightly from totals in other tables. The sampling variability of the statistics in the State tables is generally higher than for the other tables in this report.

### Chart 3A Ten leading partnership activities

Activity ranked by —



Source: table 3.1

\*Excludes investment clubs and common trust funds





































Business Returns/1972 • Partnerships

Table 3.3—INCOME STATEMENT, BY INDUSTRIAL DIVISION AND SIZE OF TOTAL ASSETS—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Industrial division, item	All active partnerships	Partnerships with balance sheets, by size of total assets										
		Total	Zero assets	\$1 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)
<b>SERVICES</b>												
Number of partnerships.....	172,864	112,938	9,517	42,580	21,357	14,045	10,430	7,707	3,324	2,140	1,614	224
Number of partners.....	549,609	399,089	26,707	139,930	57,248	37,893	35,697	32,193	19,312	16,518	22,895	10,696
Total assets.....	12,385,127	12,385,127	-	153,656	340,737	503,019	735,932	1,210,492	1,181,954	1,468,254	2,977,424	3,813,659
Total receipts.....	21,448,386	18,038,903	463,822	1,967,979	2,050,989	2,016,172	1,887,489	2,354,779	1,458,011	1,276,492	2,213,724	2,349,446
Business receipts.....	20,990,765	17,633,248	449,926	1,942,985	2,030,807	1,978,363	1,851,681	2,285,990	1,422,969	1,238,094	2,141,176	2,291,257
Income from other partnerships, etc.	28,425	23,964	-	1,969	1,009	129	4,401	3,816	1,194	1,437	1,905	8,104
Nonqualifying dividends.....	623	202	-	(*)	-	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Interest.....	39,076	33,212	719	297	1,278	1,810	2,750	4,281	5,241	4,419	7,869	4,548
Rents.....	112,673	96,185	2,095	983	1,826	4,344	4,758	14,004	13,641	12,210	27,353	14,971
Royalties.....	18,772	15,321	-	940	793	1,552	96	10,135	579	451	762	13
Farm net profit.....	-	-	-	-	-	-	-	-	-	-	-	-
Net gain, noncapital assets.....	24,343	20,420	4,779	2,463	40	890	1,519	3,298	466	1,321	2,327	3,317
Other receipts.....	233,709	216,351	6,303	18,324	15,236	29,077	22,274	33,237	13,917	18,559	32,310	27,114
Total deductions.....	14,985,654	12,831,737	339,701	1,157,317	1,280,047	1,259,982	1,224,291	1,607,117	1,062,896	959,909	1,846,316	2,094,161
Cost of sales and operations.....	2,453,020	1,947,694	53,836	170,147	222,288	238,809	249,395	292,107	162,799	121,437	301,382	135,494
Salaries and wages.....	4,728,146	4,205,612	83,791	313,821	373,404	359,780	369,025	497,301	343,668	313,012	594,923	956,887
Payments to partners.....	792,903	651,263	12,206	119,868	93,954	96,034	64,013	69,302	35,124	27,240	29,430	104,092
Rent.....	1,019,755	873,649	23,530	97,668	105,091	89,362	90,762	119,243	74,561	62,735	108,721	101,976
Interest.....	446,671	416,953	8,829	4,120	7,901	11,400	19,443	33,890	41,103	47,212	124,192	118,863
Taxes.....	556,506	475,765	14,124	33,417	36,530	38,495	45,955	68,353	45,076	43,652	81,951	68,212
Bad debts.....	28,004	25,489	479	594	1,367	1,924	1,311	7,406	3,067	1,531	5,445	2,365
Repairs.....	169,277	142,033	3,317	7,319	8,532	12,433	13,085	24,999	13,244	14,903	23,424	20,777
Depreciation.....	885,638	793,364	22,037	23,858	37,887	48,307	45,122	84,261	82,095	85,948	166,347	197,502
Amortization.....	37,652	36,508	5,284	15	160	374	245	850	225	8,633	13,927	6,795
Depletion.....	1,924	936	(*)	-	-	(*)	(*)	(*)	(*)	(*)	(*)	-
Retirement plans, etc.....	49,187	44,617	261	2,349	2,905	2,385	2,716	3,813	3,245	3,469	8,714	14,760
Employee benefit programs.....	60,251	55,908	388	3,305	2,989	4,145	4,988	6,849	4,680	4,989	9,271	14,304
Net loss from other partnerships, etc.....	29,704	25,650	120	174	52	3,153	1,614	2,250	10,416	1,233	5,036	1,602
Farm net loss.....	(*)	(*)	-	-	-	-	-	-	(*)	-	(*)	-
Net loss, noncapital assets.....	6,297	4,870	410	449	2,921	2	104	277	91	329	287	-
Other deductions.....	3,720,698	3,131,405	111,045	380,213	384,066	353,145	316,496	395,747	243,481	223,579	373,101	350,532
Net profit (less loss).....	6,462,732	5,207,166	124,121	810,662	770,942	756,190	663,198	747,662	395,115	316,583	367,408	255,285
Net profit.....	7,109,521	5,795,576	146,007	842,536	826,188	779,724	685,872	778,688	440,450	377,073	532,434	386,604
Net loss.....	646,789	588,410	21,886	31,874	55,246	23,534	22,674	31,026	45,335	60,490	165,026	131,319

(\*) Estimate is not shown separately because of the small number of sample returns on which it was based. 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 the small number of sample returns on which they were based. However, the data are included in the appropriate totals.



[All figures are estimates based on samples--money amounts are in thousands of dollars]

Selected industry, size of business receipts	Number of partnerships	Total receipts	Business receipts	Cost of sales and operations	Depreciation	Payroll	Net profit (less loss)	Number of partnerships	Total receipts	Business receipts	Cost of sales and operations	Depreciation	Payroll	Net profit (less loss)
Mining														
Total							Oil and gas extraction							
Total.....	13,562	1,494,662	1,416,074	458,052	153,673	160,760	-385,716	11,537	1,011,887	949,750	253,584	78,779	77,226	-371,436
Under \$1,000 <sup>1</sup> .....	4,830	11,074	981	99	10,154	11,618	-439,691	4,280	10,507	972	99	9,730	11,419	-428,195
\$1,000 under \$2,500.....	1,568	3,219	2,394	220	514	340	-2,586	1,506	3,133	2,308	220	514	340	-2,543
\$2,500 under \$5,000.....	682	2,534	2,480	141	439	69	-275	682	2,534	2,480	141	439	69	-275
\$5,000 under \$10,000.....	1,099	10,362	7,640	1,781	2,448	526	-20,128	974	8,512	6,914	1,781	2,007	526	-20,890
\$10,000 under \$25,000.....	1,612	31,056	28,382	5,517	4,880	4,390	-25,354	1,240	23,899	21,227	4,182	2,126	2,944	-23,939
\$25,000 under \$50,000.....	857	33,248	31,312	8,371	5,366	1,354	-11,213	794	29,297	28,767	6,804	4,700	92	-11,430
\$50,000 under \$100,000.....	1,092	88,211	77,824	25,938	33,463	9,733	-34,467	764	60,693	52,789	11,234	4,816	5,081	-9,374
\$100,000 under \$200,000.....	877	130,034	116,792	47,213	8,767	13,408	-20,101	736	109,197	97,342	42,125	6,020	10,478	-22,211
\$200,000 under \$500,000.....	516	165,566	160,913	36,008	14,792	24,275	14,231	326	107,634	104,281	21,307	7,248	11,601	12,892
\$500,000 under \$1,000,000.....	210	152,265	146,438	52,073	14,569	17,925	9,972	110	82,002	77,427	26,712	4,945	4,970	9,099
\$1,000,000 under \$5,000,000.....	194	407,930	392,439	155,983	31,052	44,940	17,125	111	223,244	212,474	72,117	14,229	14,403	7,800
\$5,000,000 or more.....	25	459,163	448,479	124,708	27,229	32,182	126,771	14	351,235	342,669	66,862	21,980	15,328	117,630
Mining--Continued							Construction							
Other mining							Total							
Total.....	2,025	482,775	466,324	204,468	74,894	83,534	-14,280	60,945	9,571,983	9,455,043	6,705,359	178,724	1,642,955	907,826
Under \$1,000 <sup>1</sup> .....								2,683	10,578	659	387	1,112	1,139	-27,273
\$1,000 under \$2,500.....								1,252	2,301	2,095	1,085	427	274	-912
\$2,500 under \$5,000.....	1,109	9,660	7,876	(*)	3,619	1,645	-12,192	1,988	7,224	7,205	1,380	269	633	2,010
\$5,000 under \$10,000.....								5,098	38,312	37,576	9,776	2,914	4,321	7,744
\$10,000 under \$25,000.....								11,378	198,591	195,921	61,069	9,054	20,168	58,121
\$25,000 under \$50,000.....								12,259	442,595	436,254	157,236	16,560	63,852	122,085
\$50,000 under \$100,000.....	532	52,306	47,030	21,359	32,060	8,844	-22,766	10,164	718,783	710,812	354,972	18,247	119,346	144,783
\$100,000 under \$200,000.....								8,719	1,228,312	1,217,902	741,197	34,683	229,868	143,500
\$200,000 under \$500,000.....	190	57,932	56,632	14,701	7,544	12,674	1,339	4,924	1,493,038	1,464,786	985,603	31,225	303,303	149,600
\$500,000 under \$1,000,000.....	100	70,263	69,011	25,361	9,599	12,980	873	1,398	966,593	954,426	720,951	15,285	180,536	69,419
\$1,000,000 under \$5,000,000.....	83	184,686	179,965	83,866	16,823	30,537	9,325	908	1,841,576	1,818,756	1,457,160	23,103	317,674	122,312
\$5,000,000 or more.....	11	107,928	105,810	57,846	5,249	16,854	9,141	174	2,624,080	2,608,911	2,214,543	25,645	401,841	116,437
Mining--Continued							Construction--Continued							
General contractors							Special trade contractors							
Total							Total							
Total.....	22,570	6,216,469	6,129,875	4,795,774	98,662	863,402	393,386	37,869	3,332,786	3,302,881	1,895,391	77,899	777,477	512,306
Under \$1,000 <sup>1</sup> .....								992	908	525	348	233	53	-780
\$1,000 under \$2,500.....	1,950	10,234	697	371	954	1,264	-26,960	993	1,737	1,532	753	352	96	-445
\$2,500 under \$5,000.....	745	2,657	2,653	426	76	244	1,164	1,243	4,567	4,552	954	193	389	846
\$5,000 under \$10,000.....	1,436	10,917	10,506	2,979	706	2,185	1,253	3,538	26,364	26,039	6,493	1,631	2,116	7,023
\$10,000 under \$25,000.....	3,924	70,828	69,114	22,641	3,365	7,291	18,169	7,392	126,965	126,010	38,184	5,153	12,712	40,191
\$25,000 under \$50,000.....	3,051	112,561	107,509	40,583	3,807	18,149	31,459	8,958	320,387	319,120	111,888	12,096	44,965	88,663
\$50,000 under \$100,000.....	3,907	281,809	277,603	156,820	6,791	32,248	47,525	6,257	436,974	433,209	198,152	11,456	87,098	97,258
\$100,000 under \$200,000.....	3,536	509,861	503,907	330,311	17,945	81,107	29,427	5,116	709,604	705,532	403,351	16,446	148,350	113,353
\$200,000 under \$500,000.....	2,292	718,349	701,374	519,553	14,460	103,606	56,145	2,632	774,689	763,412	466,050	16,965	199,697	93,455
\$500,000 under \$1,000,000.....	881	617,787	608,299	478,956	9,013	76,848	39,363	515	347,688	344,783	241,573	6,232	103,186	29,927
\$1,000,000 under \$5,000,000.....	687	1,404,753	1,386,014	1,124,616	17,235	191,609	88,578	220	435,536	431,455	331,620	5,807	125,825	33,641
\$5,000,000 or more.....	161	2,476,713	2,462,199	2,118,518	24,310	348,851	107,263	13	147,367	146,712	96,025	1,335	52,990	9,174
Mining--Continued							Construction--Continued							
Plumbing, heating, and air conditioning							Painting, paper hanging, and decorating							
Total.....	5,446	643,082	638,360	454,748	9,605	123,803	61,864	4,731	235,213	234,228	110,728	4,752	67,174	50,901
Under \$1,000 <sup>1</sup> .....														
\$1,000 under \$2,500.....														
\$2,500 under \$5,000.....	1,179	15,381	15,014	7,645	319	470	3,163	869	4,987	4,981	828	241	474	1,687
\$5,000 under \$10,000.....														
\$10,000 under \$25,000.....								1,676	27,456	27,188	7,685	894	3,143	12,228
\$25,000 under \$50,000.....	1,313	45,877	45,519	23,211	1,423	2,889	10,568	1,056	39,798	39,712	12,795	1,215	6,529	9,762
\$50,000 under \$100,000.....	1,156	83,848	82,073	56,147	1,712	12,087	6,883	930	73,706	73,425	37,761	1,381	20,210	19,954
\$100,000 under \$200,000.....	1,117	158,448	158,322	111,410	1,864	30,540	14,740	163	44,559	44,515	20,912	664	17,466	3,862
\$200,000 under \$500,000.....	534	158,725	157,847	115,056	2,046	32,782	15,434	26	17,869	17,773	12,910	177	8,219	2,060
\$500,000 under \$1,000,000.....	95	65,327	64,839	50,184	644	16,168	5,767							
\$1,000,000 under \$5,000,000.....														
\$5,000,000 or more.....	52	115,476	114,746	91,095	1,597	28,867	5,309	11	26,838	26,634	17,837	180	11,133	1,348

Footnotes at end of table.

Table 3.4--RECEIPTS, SELECTED DEDUCTIONS, AND NET PROFIT, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Selected industry, size of business receipts	Number of partnerships	Total receipts	Business receipts	Cost of sales and operations	Depreciation	Payroll	Net profit (less loss)	Number of partnerships	Total receipts	Business receipts	Cost of sales and operations	Depreciation	Payroll	Net profit (less loss)
Construction--Continued														
Special trade contractors--Continued														
Masonry, stonework, and plastering							Contractors, not elsewhere classified							
Total.....	6,142	514,096	510,872	295,694	7,492	154,318	99,827	21,550	1,940,395	1,919,421	1,034,221	56,050	432,182	299,714
Under \$1,000 <sup>1</sup> .....	-	-	-	-	-	-	-	806	512	488	348	233	53	-761
\$1,000 under \$2,500.....	-	-	-	-	-	-	-	620	1,210	1,007	497	326	22	-88
\$2,500 under \$5,000.....	684	3,143	2,845	804	165	323	230	869	3,187	3,173	590	174	211	868
\$5,000 under \$10,000.....	-	-	-	-	-	-	-	2,422	17,732	17,709	4,501	1,264	1,521	3,892
\$10,000 under \$25,000.....	1,179	20,786	20,785	7,129	233	2,235	7,872	3,854	66,147	65,468	16,705	3,713	6,914	17,744
\$25,000 under \$50,000.....	1,558	56,473	56,187	16,521	1,522	11,784	20,599	5,031	178,239	177,702	59,361	7,936	23,763	47,734
\$50,000 under \$100,000.....	1,435	94,445	94,375	39,145	1,386	24,755	22,276	2,922	210,751	208,938	82,550	7,237	38,670	51,671
\$100,000 under \$200,000.....	692	102,646	102,469	64,977	1,892	29,115	23,404	3,121	422,734	419,139	209,113	12,430	80,071	71,683
\$200,000 under \$500,000.....	489	143,713	142,353	95,671	1,374	51,119	18,541	1,446	427,692	418,697	234,411	12,881	98,330	55,618
\$500,000 under \$1,000,000.....	82	53,659	53,305	40,904	501	20,053	4,105	312	210,833	208,866	137,575	4,910	58,746	17,995
\$1,000,000 under \$5,000,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$5,000,000 or more.....	23	39,231	38,553	30,543	419	14,934	2,800	138	285,230	282,323	213,699	3,851	83,920	25,783
								9	116,128	115,911	74,471	1,095	39,961	7,575
Manufacturing														
Total							Lumber and wood products, except furniture							
Total.....	30,176	5,766,973	5,689,332	3,881,241	201,343	1,032,133	400,443	4,899	951,680	935,910	592,001	36,590	146,807	99,025
Under \$1,000 <sup>1</sup> .....	3,243	4,158	564	673	749	1,172	-19,182	-	-	-	-	-	-	-
\$1,000 under \$2,500.....	995	1,832	1,665	643	395	26	-605	-	-	-	-	-	-	-
\$2,500 under \$5,000.....	1,801	7,236	6,678	2,673	451	548	237	-	-	-	-	-	-	-
\$5,000 under \$10,000.....	1,678	12,889	12,184	5,934	884	1,241	195	1,493	15,950	15,741	4,525	1,190	1,265	4,988
\$10,000 under \$25,000.....	5,152	87,860	86,970	39,279	3,650	10,617	9,055	-	-	-	-	-	-	-
\$25,000 under \$50,000.....	5,416	204,239	203,000	89,742	8,140	29,813	32,947	1,117	42,255	41,582	13,897	3,339	4,831	7,536
\$50,000 under \$100,000.....	3,700	264,825	260,222	134,096	9,800	49,244	17,774	686	50,905	48,026	20,965	3,941	11,635	9,477
\$100,000 under \$200,000.....	3,593	526,590	521,219	298,011	15,755	111,654	71,304	832	126,849	126,045	63,124	7,266	27,535	15,049
\$200,000 under \$500,000.....	2,775	862,617	851,860	544,710	22,342	198,428	84,711	480	157,025	154,613	91,931	7,189	26,869	17,493
\$500,000 under \$1,000,000.....	962	684,493	676,463	456,069	18,704	150,560	57,737	163	112,924	111,579	69,774	3,760	21,217	9,114
\$1,000,000 under \$5,000,000.....	733	1,475,270	1,457,857	1,064,816	28,199	285,998	100,366	108	206,450	202,298	150,455	5,044	29,696	15,240
\$5,000,000 or more.....	128	1,634,964	1,610,650	1,244,595	92,274	192,832	45,904	20	239,322	236,026	177,330	4,861	23,759	19,948
Printing, publishing, and allied industries							Machinery, except electrical							
Total.....	6,052	531,787	524,331	236,023	11,327	126,288	49,377	2,503	266,291	264,169	159,506	7,441	57,991	22,490
Under \$1,000 <sup>1</sup> .....	811	2,564	124	142	39	681	-1,291	-	-	-	-	-	-	-
\$1,000 under \$2,500.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$2,500 under \$5,000.....	995	4,535	4,514	1,497	462	303	187	1,116	9,520	9,490	1,909	541	629	2,012
\$5,000 under \$10,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$10,000 under \$25,000.....	1,365	23,954	23,543	9,328	905	3,067	3,157	-	-	-	-	-	-	-
\$25,000 under \$50,000.....	1,243	47,076	47,069	20,409	1,133	9,133	5,389	812	43,195	42,965	18,679	2,417	8,124	-6,254
\$50,000 under \$100,000.....	818	57,919	56,985	23,336	1,567	8,533	2,449	-	-	-	-	-	-	-
\$100,000 under \$200,000.....	688	151,384	150,622	68,212	3,354	37,641	12,156	541	131,898	131,104	82,551	3,010	32,457	18,868
\$200,000 under \$500,000.....	79	56,521	55,332	27,965	1,295	16,929	4,938	-	-	-	-	-	-	-
\$500,000 under \$1,000,000.....	45	92,564	91,380	43,191	2,140	24,362	8,655	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$1,000,000 under \$5,000,000.....	8	95,270	94,762	41,943	432	25,639	18,635	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$5,000,000 or more.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Manufacturing--Continued							Transportation, communication, electric, gas, and sanitary services							
Other manufacturing industries							Total							
Total.....	16,722	4,017,215	3,964,922	2,893,711	145,985	701,047	229,551	18,710	1,649,901	1,612,086	518,472	137,085	252,265	169,112
Under \$1,000 <sup>1</sup> .....	2,806	2,460	1,295	963	766	498	-17,833	1,273	1,856	394	476	1,003	340	-3,808
\$1,000 under \$2,500.....	869	3,889	3,335	1,785	139	224	182	869	2,499	1,295	36	835	92	283
\$2,500 under \$5,000.....	932	7,807	7,118	4,645	624	1,024	-1,275	2,049	3,311	3,297	682	766	244	-1,015
\$5,000 under \$10,000.....	2,482	43,296	42,901	24,408	1,463	5,913	-427	4,144	16,887	15,052	2,777	1,905	2,111	1,098
\$10,000 under \$25,000.....	-	-	-	-	-	-	-	-	4,144	73,034	11,055	9,425	5,475	12,675
\$25,000 under \$50,000.....	2,560	94,628	94,169	48,754	2,301	12,915	15,046	3,278	118,543	114,452	8,929	18,182	13,343	13,853
\$50,000 under \$100,000.....	1,880	133,086	132,426	77,798	3,242	23,886	21,976	3,368	241,777	233,048	99,938	22,381	32,315	39,529
\$100,000 under \$200,000.....	2,073	298,361	294,109	181,240	6,076	61,627	36,486	1,374	201,998	197,219	31,792	18,408	42,112	35,903
\$200,000 under \$500,000.....	1,808	561,506	553,799	380,985	12,105	134,143	59,070	1,024	293,400	290,776	90,204	24,879	53,026	17,268
\$500,000 under \$1,000,000.....	666	477,232	472,339	333,008	12,746	102,224	40,578	269	186,350	183,886	74,774	12,791	35,340	14,993
\$1,000,000 under \$5,000,000.....	547	1,105,378	1,094,311	821,804	19,736	216,181	70,399	182	336,273	330,672	158,570	18,073	59,138	31,572
\$5,000,000 or more.....	99	1,289,572	1,269,120	1,018,321	86,787	142,412	5,349	10	169,512	168,961	99,239	8,437	8,729	6,761

Footnotes at end of table.

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Selected industry, size of business receipts	Number of partnerships	Total receipts	Business receipts	Cost of sales and operations	Depreciation	Payroll	Net profit (less loss)	Number of partnerships	Total receipts	Business receipts	Cost of sales and operations	Depreciation	Payroll	Net profit (less loss)	
Transportation, communication, electric, gas, and sanitary services--Continued															
Transportation															
Total								Trucking and warehousing							
Total.....	15,458	1,382,000	1,350,055	488,109	102,089	197,629	143,829	11,533	991,514	968,122	274,373	74,005	159,929	115,531	
Under \$1,000 <sup>1</sup> .....															
\$1,000 under \$2,500.....	2,014	5,567	2,966	1,054	2,055	420	-3,124	999	2,157	1,276	104	1,356	279	-2,399	
\$2,500 under \$5,000.....															
\$5,000 under \$10,000.....	1,614	13,579	11,771	2,515	1,741	2,059	148	1,117	10,077	8,273	2,374	1,121	1,161	810	
\$10,000 under \$25,000.....	3,637	68,935	65,243	9,457	8,702	5,090	10,828	2,745	50,159	49,968	5,626	6,566	3,194	8,584	
\$25,000 under \$50,000.....	3,020	108,982	104,895	7,806	14,522	11,491	19,601	2,585	92,629	88,865	6,418	11,766	7,108	17,124	
\$50,000 under \$100,000.....	2,853	205,513	199,826	37,292	19,639	26,111	29,359	2,374	170,394	165,130	26,214	16,064	22,246	27,562	
\$100,000 under \$200,000.....	1,087	162,175	157,433	31,792	15,450	31,362	25,719	760	113,445	109,591	19,674	9,890	25,000	23,788	
\$200,000 under \$500,000.....	828	241,730	239,789	79,613	44,376	37,272	18,584	676	196,058	194,121	43,105	13,672	34,335	17,094	
\$500,000 under \$1,000,000.....	238	164,287	162,381	68,631	11,196	29,010	12,253	170	116,154	115,017	39,977	6,281	24,960	9,963	
\$1,000,000 under \$5,000,000.....	159	291,299	286,261	150,710	13,956	48,652	26,921	103	186,036	181,833	89,534	6,893	36,576	11,233	
\$5,000,000 or more.....	8	119,933	119,490	99,239	452	6,162	3,540	4	54,405	54,048	41,347	396	5,070	1,772	
Transportation--Continued															
Other transportation								Communication, electric, gas, and sanitary services							
Total.....	3,925	390,486	381,933	213,736	28,084	37,700	28,298	3,252	267,901	262,031	30,363	34,996	54,636	25,283	
Under \$1,000 <sup>1</sup> .....															
\$1,000 under \$2,500.....	1,015	3,410	1,690	950	699	141	-725	998	2,099	2,020	140	549	256	-1,416	
\$2,500 under \$5,000.....															
\$5,000 under \$10,000.....	1,389	22,278	18,773	3,972	2,756	2,794	1,582	942	11,868	11,072	1,860	887	437	2,797	
\$10,000 under \$25,000.....															
\$25,000 under \$50,000.....															
\$50,000 under \$100,000.....	1,241	100,202	98,568	24,584	11,891	14,610	6,205	1,060	85,648	82,565	3,769	9,360	18,806	14,606	
\$100,000 under \$200,000.....															
\$200,000 under \$500,000.....	152	45,672	45,668	36,508	704	2,937	1,490								
\$500,000 under \$1,000,000.....	68	48,133	47,364	28,654	4,915	4,050	2,290	227	73,733	72,492	16,734	12,098	22,084	1,424	
\$1,000,000 under \$5,000,000.....	56	105,263	104,428	61,176	7,063	12,076	15,688								
\$5,000,000 or more.....	4	65,528	65,442	57,892	56	1,092	1,768	25	94,553	93,882	7,860	12,102	13,053	7,872	
Wholesale and retail trade															
Total								Wholesale trade							
Total.....	196,486	37,105,180	36,656,453	27,617,119	376,552	2,802,528	2,221,340	34,499	13,103,719	12,935,960	10,704,656	98,920	647,374	622,823	
Under \$1,000 <sup>1</sup> .....	6,552	26,966	2,142	2,081	1,560	710	9,881	1,893	13,128	575	840	1,046	526	2,842	
\$1,000 under \$2,500.....	6,096	11,114	10,776	8,690	878	515	-5,582	1,438	2,606	2,480	1,960	144	59	-872	
\$2,500 under \$5,000.....	6,411	26,250	24,281	15,680	1,771	1,077	-3,692	1,236	5,142	4,417	2,106	335	205	-1,389	
\$5,000 under \$10,000.....	10,888	82,211	78,388	44,649	3,557	4,730	3,557	1,928	15,114	14,329	7,395	973	790	12	
\$10,000 under \$25,000.....	25,430	458,040	448,189	273,013	12,458	32,088	18,282	4,390	83,134	77,593	40,215	2,158	4,369	10,506	
\$25,000 under \$50,000.....	27,293	1,013,566	998,458	607,454	22,400	74,837	85,557	3,849	141,851	139,967	75,048	3,193	9,611	16,170	
\$50,000 under \$100,000.....	37,309	2,733,977	2,686,140	1,704,318	49,996	223,752	242,263	4,668	353,554	339,919	209,470	7,339	22,069	39,284	
\$100,000 under \$200,000.....	35,470	5,076,974	5,019,090	3,390,922	69,751	398,577	467,037	4,715	704,134	682,397	439,806	9,831	51,547	79,820	
\$200,000 under \$500,000.....	28,479	8,734,315	8,639,024	6,139,833	90,999	811,592	653,258	5,546	1,799,109	1,773,929	1,324,878	20,502	121,722	137,075	
\$500,000 under \$1,000,000.....	7,738	5,296,760	5,233,330	3,996,230	47,425	433,032	307,177	2,460	1,721,805	1,701,009	1,355,326	14,926	106,898	97,726	
\$1,000,000 under \$5,000,000.....	4,408	8,159,555	8,073,577	6,619,127	53,752	553,211	327,341	2,086	4,128,625	4,091,515	3,470,738	24,451	209,415	164,733	
\$5,000,000 or more.....	412	5,485,452	5,443,058	4,815,122	22,005	268,407	120,355	290	4,135,517	4,107,830	3,776,874	14,022	120,163	76,916	
Retail trade															
Total								Building materials and garden supplies							
Total.....	161,201	23,946,750	23,666,041	16,889,997	277,116	2,150,768	1,595,071	9,094	1,879,992	1,845,750	1,360,619	22,414	153,191	132,722	
Under \$1,000 <sup>1</sup> .....	4,659	13,838	1,567	1,241	514	184	7,039								
\$1,000 under \$2,500.....	4,658	8,508	8,296	6,730	734	456	-4,710								
\$2,500 under \$5,000.....	4,926	20,050	18,857	12,991	872	1,420	-2,532	1,064	4,331	3,726	2,018	244	(*)	-33	
\$5,000 under \$10,000.....	8,898	66,584	63,546	37,254	2,584	3,940	-1,062								
\$10,000 under \$25,000.....	20,978	373,803	369,493	232,366	10,284	27,719	7,618	1,080	18,469	17,954	10,090	411	1,632	1,487	
\$25,000 under \$50,000.....	23,382	869,746	856,684	530,827	19,207	65,189	69,246	885	31,557	31,315	19,832	640	1,939	1,392	
\$50,000 under \$100,000.....	32,517	2,372,280	2,338,078	1,489,019	42,610	201,376	202,263	1,744	130,976	125,211	86,547	2,783	8,474	8,474	
\$100,000 under \$200,000.....	30,569	4,346,673	4,310,526	2,946,848	59,803	344,654	387,036	1,552	213,875	211,655	151,255	2,889	13,763	17,573	
\$200,000 under \$500,000.....	22,896	6,924,746	6,854,670	4,808,597	70,225	688,556	515,031	1,894	585,011	575,963	405,882	6,926	56,619	50,619	
\$500,000 under \$1,000,000.....	5,276	3,573,533	3,530,904	2,640,270	32,469	325,984	209,358	633	422,170	415,721	325,783	4,303	30,641	26,577	
\$1,000,000 under \$5,000,000.....	2,320	4,027,054	3,978,192	3,145,606	29,283	343,594	162,325	235	408,950	401,244	309,651	3,761	34,487	22,367	
\$5,000,000 or more.....	122	1,349,935	1,335,228	1,038,248	7,983	148,244	43,439	7	64,653	62,961	49,561	457	5,556	4,266	

Footnotes at end of table.

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Selected industry, size of business receipts	Number of partnerships	Total receipts	Business receipts	Cost of sales and operations	Depreciation	Payroll	Net profit (less loss)	Number of partnerships	Total receipts	Business receipts	Cost of sales and operations	Depreciation	Payroll	Net profit (less loss)
Wholesale and retail trade--Continued														
Retail trade--Continued														
General merchandise stores								Food stores						
								Total						
Total.....	4,562	920,061	905,481	613,105	9,082	101,223	62,524	22,769	5,305,375	5,273,839	4,241,574	46,502	349,353	227,970
Under \$1,000 <sup>1</sup> .....														
\$1,000 under \$2,500.....														
\$2,500 under \$5,000.....	932	11,734	11,469	6,647	339	300	1,661	813	3,677	3,609	2,644	288	108	-918
\$5,000 under \$10,000.....														
\$10,000 under \$25,000.....														
\$25,000 under \$50,000.....	807	31,871	31,838	19,486	759	1,168	4,351	1,429	25,854	25,778	17,535	581	1,790	468
\$50,000 under \$100,000.....	761	53,039	50,224	38,271	527	2,902	5,495	2,606	100,286	98,518	71,793	1,960	6,567	4,718
\$100,000 under \$200,000.....	845	116,475	114,955	84,986	1,375	7,712	9,296	5,635	409,398	405,910	303,884	6,248	20,503	25,266
\$200,000 under \$500,000.....	911	263,114	260,666	186,253	2,263	19,274	17,943	5,899	876,966	874,616	702,767	8,262	43,385	56,430
\$500,000 under \$1,000,000.....	198	137,563	134,838	96,522	1,573	13,602	8,432	4,247	1,325,357	1,317,687	1,049,938	11,073	89,450	68,487
\$1,000,000 under \$5,000,000.....	101	176,589	173,093	123,168	1,507	19,462	10,105	1,441	975,045	969,600	784,907	7,704	67,479	36,879
\$5,000,000 or more.....	7	129,676	128,398	57,772	739	36,803	5,241	668	1,133,565	1,125,240	921,652	7,876	85,400	31,449
								31	455,227	452,881	386,454	2,510	34,671	5,191
Food stores--Continued														
Grocery stores								Other food stores						
Total.....	16,505	4,414,937	4,387,000	3,602,533	33,963	265,794	172,528	6,264	890,438	886,839	639,041	12,539	83,559	55,442
Under \$1,000 <sup>1</sup> .....	-	-	-	-	-	-	-							
\$1,000 under \$2,500.....	-	-	-	-	-	-	-							
\$2,500 under \$5,000.....														
\$5,000 under \$10,000.....	1,180	17,712	17,648	14,628	198	320	159	503	2,087	(*)	(*)	(*)	(*)	-944
\$10,000 under \$25,000.....														
\$25,000 under \$50,000.....	1,691	68,396	67,748	53,556	924	2,527	3,053	559	9,732	9,718	4,235	387	1,471	335
\$50,000 under \$100,000.....	3,623	269,319	266,252	212,037	3,677	7,986	14,424	915	31,890	30,770	18,237	1,036	4,040	1,665
\$100,000 under \$200,000.....	4,691	689,608	687,650	570,251	5,725	28,810	38,352	2,012	140,079	139,658	91,847	2,571	12,517	10,842
\$200,000 under \$500,000.....	3,428	1,081,074	1,074,151	877,473	8,015	62,792	52,341	1,208	187,358	186,966	132,516	2,537	14,575	18,078
\$500,000 under \$1,000,000.....	1,262	854,271	849,249	694,998	6,184	54,184	31,247	819	244,283	243,536	172,465	3,058	26,658	16,146
\$1,000,000 under \$5,000,000.....	602	1,028,417	1,020,494	837,157	6,968	76,661	28,675	179	120,774	120,351	89,909	1,520	13,295	5,632
\$5,000,000 or more.....	28	406,140	403,808	342,433	2,272	32,514	4,277	3	105,148	104,746	84,495	908	8,739	2,774
									49,087	49,073	44,021	238	2,157	914
Automotive dealers and service stations														
Total								Motor vehicle dealers						
Total.....	32,541	6,513,384	6,461,587	5,153,960	43,226	420,672	325,939	7,383	2,934,244	2,906,317	2,470,442	12,531	178,494	104,486
Under \$1,000 <sup>1</sup> .....	(*)	(*)	(*)	(*)	(*)	(*)	(*)							
\$1,000 under \$2,500.....	684	1,282	1,277	1,587	175	13	-1,263							
\$2,500 under \$5,000.....	868	3,525	3,468	2,565	421	101	-252	1,178	5,063	4,976	3,388	259	84	-1,147
\$5,000 under \$10,000.....	1,428	10,838	10,829	7,540	146	299	-227							
\$10,000 under \$25,000.....	3,055	54,244	53,758	39,302	563	2,502	2,483	746	13,555	13,493	10,649	77	227	239
\$25,000 under \$50,000.....	3,228	115,231	113,768	87,131	1,463	3,858	7,868	684	24,828	24,620	19,534	188	583	1,465
\$50,000 under \$100,000.....	6,423	471,245	469,994	340,920	4,708	24,431	34,809	1,247	93,450	93,159	63,676	717	4,069	9,642
\$100,000 under \$200,000.....	8,221	1,147,527	1,142,635	865,428	10,960	57,045	85,465	745	98,634	98,339	72,459	886	3,723	14,001
\$200,000 under \$500,000.....	5,935	1,766,456	1,751,882	1,354,973	10,750	129,212	103,780	1,239	406,426	402,368	337,292	1,604	22,963	17,370
\$500,000 under \$1,000,000.....	1,300	901,346	893,244	733,396	4,983	59,039	37,322	782	556,737	551,698	474,967	2,121	28,184	19,169
\$1,000,000 under \$5,000,000.....	838	1,494,017	1,479,442	1,263,668	6,794	95,401	44,223	706	1,275,053	1,263,110	1,097,065	5,094	76,546	34,335
\$5,000,000 or more.....	65	547,468	541,150	457,352	2,206	48,755	12,353	56	460,498	454,534	391,412	1,585	42,115	9,412
Gasoline service stations														
Total								Other automotive dealers						
Total.....	19,037	2,753,175	2,735,251	2,081,494	22,580	174,747	172,690	6,121	825,965	820,019	602,024	8,115	67,431	48,763
Under \$1,000 <sup>1</sup> .....	-	-	-	-	-	-	-							
\$1,000 under \$2,500.....														
\$2,500 under \$5,000.....	1,118	6,253	6,210	4,209	328	332	189	1,180	4,534	4,528	4,193	212	(*)	-1,406
\$5,000 under \$10,000.....														
\$10,000 under \$25,000.....	1,746	31,382	31,013	24,162	258	1,452	1,518	563	9,307	9,252	4,491	228	823	726
\$25,000 under \$50,000.....	1,862	67,364	66,826	50,801	1,058	2,448	5,214	682	23,039	22,322	16,796	217	827	1,189
\$50,000 under \$100,000.....	4,060	298,547	297,841	218,926	3,120	13,974	25,703	1,116	79,248	78,994	58,318	871	6,388	-536
\$100,000 under \$200,000.....	6,060	854,473	850,851	654,919	7,541	40,183	57,159	1,416	194,420	193,445	138,500	2,533	13,139	14,305
\$200,000 under \$500,000.....	3,771	1,080,029	1,070,819	811,553	6,825	83,305	65,809	925	280,001	278,695	206,128	2,321	22,944	20,601
\$500,000 under \$1,000,000.....	339	220,636	218,954	168,579	1,769	17,709	10,448	179	123,973	122,592	89,850	1,093	13,146	7,705
\$1,000,000 under \$5,000,000.....	74	123,107	121,543	92,151	1,148	10,624	5,478							
\$5,000,000 or more.....	7	71,384	71,194	56,194	533	4,720	1,172	60	111,443	110,191	84,198	640	10,151	6,179

Footnotes at end of table.











Table 3.4--RECEIPTS, SELECTED DEDUCTIONS, AND NET PROFIT, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Selected industry, size of business receipts	Number of partnerships	Total receipts	Business receipts	Cost of sales and operations	Depreciation	Payroll	Net profit (less loss)	Number of partnerships	Total receipts	Business receipts	Cost of sales and operations	Depreciation	Payroll	Net profit (less loss)
Services--Continued														
Accounting, auditing, and bookkeeping services--Continued								Other services						
Other accounting, auditing, and bookkeeping services														
Total.....	2,823	230,197	222,382	811	3,431	99,160	46,907	4,211	131,616	121,827	18,685	4,497	23,260	26,121
Under \$1,000 <sup>1</sup> .....	} 1,384	10,125	5,765	258	378	2,504	3,114	} 1,628	6,364	2,954	1,041	604	345	-206
\$1,000 under \$2,500.....														
\$2,500 under \$5,000.....														
\$5,000 under \$10,000.....														
\$10,000 under \$25,000.....	682	10,384	10,380	181	390	791	5,726	1,004	4,236	4,234	344	155	218	867
\$25,000 under \$50,000.....	} 735	80,115	78,660	(*)	1,224	28,527	16,318	939	75,228	72,602	5,574	2,359	14,101	19,506
\$50,000 under \$100,000.....														
\$100,000 under \$200,000.....														
\$200,000 under \$500,000.....														
\$500,000 under \$1,000,000.....														
\$1,000,000 under \$5,000,000.....	18	12,134	12,058	253	96	4,408	3,587	14	10,820	10,722	2,717	220	3,681	195
\$5,000,000 or more.....	4	117,439	115,519	-	1,343	62,930	18,162	6	15,222	15,127	6,339	266	2,020	1,874
Nature of business not allocable														
Total.....	9,091	311,583	303,375	150,580	9,157	33,814	42,979							
Under \$1,000 <sup>1</sup> .....	2,610	4,360	406	56	1,384	256	-13,414							
\$1,000 under \$2,500.....	(*)	(*)	(*)	(*)	(*)	(*)	-							
\$2,500 under \$5,000.....	930	3,181	3,176	722	299	207	538							
\$5,000 under \$10,000.....	1,190	8,765	8,731	2,188	599	234	-269							
\$10,000 under \$25,000.....	1,489	27,791	27,618	9,574	1,007	2,295	9,067							
\$25,000 under \$50,000.....	947	35,385	34,041	10,775	2,384	3,336	8,754							
\$50,000 under \$100,000.....	607	46,614	45,564	17,293	1,164	5,693	10,162							
\$100,000 under \$200,000.....	506	65,360	64,829	44,306	1,011	5,395	9,324							
\$200,000 under \$500,000.....	196	55,151	54,709	29,019	439	6,305	12,363							
\$500,000 under \$1,000,000.....	38	26,710	26,459	15,558	458	3,407	3,737							
\$1,000,000 under \$5,000,000.....	20	37,296	36,873	20,809	301	6,646	2,717							
\$5,000,000 or more.....	-	-	-	-	-	-	-							

(\*) Estimate is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals.

<sup>1</sup>Includes partnerships without business receipts.

NOTE: Detail will not add to total because of the deletion of the following industries: "Contractors not allocable," "Wholesale and retail trade not allocable," and "Barber shops." For "Finance, insurance, and real estate," data are distributed by size of "Total receipts" rather than "Business receipts."

















Business Returns/1972 • Partnerships

Table 3.6--PARTNERS, RECEIPTS, AND NET PROFIT, BY STATE AND SELECTED INDUSTRY

[All figures are estimates based on samples--money amounts are in thousands of dollars]

State and industry	Number of--		Business receipts	Net profit (less loss)	Number of--		Business receipts	Net profit (less loss)
	Partnerships	Partners			Partnerships	Partners		
	United States, total				Alabama			
All industries.....	992,403	4,066,639	104,438,638	9,662,609	11,729	28,375	1,478,511	164,638
All nonfarm industries.....	888,210	3,778,695	96,226,827	8,999,127	9,773	23,948	1,366,222	154,620
Agriculture, forestry, and fishing.....	116,253	317,087	9,003,624	773,515	2,164	4,845	139,858	12,426
Farms.....	104,193	287,944	8,211,811	663,482	1,956	4,427	112,289	10,018
Other.....	12,060	29,143	791,813	110,033	(*)	(*)	(*)	(*)
Mining.....	13,665	137,928	1,410,767	-385,062	(*)	(*)	(*)	(*)
Construction.....	60,966	137,211	9,461,691	909,388	973	2,082	123,275	11,153
Manufacturing.....	30,075	79,491	5,671,161	400,015	549	1,296	147,733	9,721
Transportation, communication, electric, gas, and sanitary services.....	18,717	46,525	1,616,362	167,744	(*)	(*)	(*)	(*)
Wholesale and retail trade.....	196,683	446,975	36,739,822	2,226,164	2,918	6,553	698,866	37,825
Wholesale trade.....	34,363	85,263	12,942,291	622,471	392	950	240,575	10,485
Retail trade.....	161,541	360,028	23,743,154	1,599,956	2,526	5,603	458,291	27,340
Finance, insurance, and real estate.....	374,832	2,328,935	19,283,298	-930,857	2,383	6,604	86,616	-2,689
Finance.....	92,420	1,056,668	1,971,627	360,004	(*)	(*)	(*)	(*)
Insurance agents, brokers, and service.....	9,712	26,522	1,302,025	375,426	(*)	(*)	(*)	(*)
Real estate.....	272,700	1,245,745	16,009,646	-1,666,287	2,076	5,834	76,133	-6,528
Operators and lessors of buildings.....	223,208	1,045,621	12,349,611	-1,821,600	1,676	4,819	63,588	-9,318
Other real estate.....	49,492	200,124	3,660,035	155,313	400	1,015	12,545	2,790
Services.....	172,184	545,627	20,951,529	6,459,608	2,266	5,518	215,740	88,216
Medical and health services.....	18,832	63,419	4,388,133	1,776,855	185	553	52,399	31,548
Legal services.....	25,961	87,832	5,811,059	3,071,902	(*)	(*)	(*)	(*)
Other services.....	127,391	394,376	10,752,337	1,610,851	1,838	4,288	124,956	29,608
	Alaska				Arizona			
All industries.....	2,040	5,101	162,693	11,777	8,547	38,913	901,215	-12,628
All nonfarm industries.....	2,040	5,101	162,693	11,777	7,438	34,843	675,646	3,312
Agriculture, forestry, and fishing.....	(*)	(*)	(*)	(*)	1,109	4,070	225,569	-15,940
Farms.....	-	-	-	-	1,109	4,070	225,569	-15,940
Other.....	(*)	(*)	(*)	(*)	-	-	-	-
Mining.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Construction.....	(*)	(*)	(*)	(*)	393	1,138	55,203	3,896
Manufacturing.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Transportation, communication, electric, gas, and sanitary services.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Wholesale and retail trade.....	289	601	42,422	1,087	1,902	4,466	275,371	21,605
Wholesale trade.....	(*)	(*)	(*)	(*)	294	598	38,587	3,851
Retail trade.....	283	588	40,875	759	1,608	3,868	236,784	17,754
Finance, insurance, and real estate.....	836	2,172	14,842	-2,344	3,541	22,823	199,092	-52,278
Finance.....	(*)	(*)	(*)	(*)	1,156	10,948	3,985	7,036
Insurance agents, brokers, and service.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Real estate.....	696	1,736	13,561	-1,697	2,298	11,643	185,651	-61,531
Operators and lessors of buildings.....	680	1,696	9,349	-1,457	1,852	9,741	149,354	-58,500
Other real estate.....	(*)	(*)	(*)	(*)	446	1,902	36,297	-3,031
Services.....	421	1,189	30,575	9,566	1,433	4,169	119,597	27,453
Medical and health services.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Legal services.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other services.....	(*)	(*)	(*)	(*)	1,147	3,371	80,406	6,259

Footnote at end of table.

## Business Returns/1972 • Partnerships

Table 3.6--PARTNERS, RECEIPTS, AND NET PROFIT, BY STATE AND SELECTED INDUSTRY--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

State and industry	Number of--		Business receipts	Net profit (less loss)	Number of--		Business receipts	Net profit (less loss)
	Partnerships	Partners			Partnerships	Partners		
	Arkansas				California			
All industries.....	9,846	25,707	977,136	142,924	139,700	662,127	15,568,305	651,150
All nonfarm industries.....	7,491	20,295	775,760	93,764	128,656	616,017	14,314,496	710,857
Agriculture, forestry, and fishing.....	2,515	5,739	217,184	51,216	12,625	50,748	1,395,871	-43,931
Farms.....	2,355	5,412	201,376	49,160	11,044	46,110	1,253,809	-59,707
Other.....	(*)	(*)	(*)	(*)	1,581	4,638	142,062	15,776
Mining.....	(*)	(*)	(*)	(*)	1,192	6,130	130,942	-50,920
Construction.....	880	1,969	67,145	6,864	4,775	10,677	1,505,795	122,069
Manufacturing.....	364	1,154	36,122	3,452	4,604	12,970	735,154	38,249
Transportation, communication, electric, gas, and sanitary services.....	(*)	(*)	(*)	(*)	1,914	5,089	239,006	15,940
Wholesale and retail trade.....	2,090	4,602	433,869	24,500	25,086	60,290	5,081,694	302,876
Wholesale trade.....	393	932	133,959	3,312	4,831	11,707,848	77,076	
Retail trade.....	1,681	3,638	296,042	20,362	20,177	48,291	3,365,585	224,767
Finance, insurance, and real estate.....	2,123	7,470	68,857	3,974	64,608	401,040	3,313,894	-468,151
Finance.....	(*)	(*)	(*)	(*)	16,094	138,106	56,554	-61,196
Insurance agents, brokers, and service.....	(*)	(*)	(*)	(*)	1,154	3,034	117,031	23,629
Real estate.....	1,668	5,032	55,224	3,494	47,360	259,900	3,140,309	-430,584
Operators and lessors of buildings.....	847	2,219	28,126	-3,277	40,759	228,098	2,045,996	-464,130
Other real estate.....	821	2,813	27,098	6,771	6,601	31,802	1,094,313	33,546
Services.....	1,372	3,613	111,278	47,755	24,431	114,174	3,159,181	734,078
Medical and health services.....	(*)	(*)	(*)	(*)	2,686	11,192	914,426	261,901
Legal services.....	(*)	(*)	(*)	(*)	2,818	9,341	636,734	305,516
Other services.....	994	2,396	28,624	5,721	18,927	93,641	1,608,021	166,661
	Colorado				Connecticut			
All industries.....	15,848	107,089	1,534,958	113,456	15,297	58,511	1,347,693	214,821
All nonfarm industries.....	13,747	101,854	1,109,347	93,812	14,539	56,231	1,290,432	204,217
Agriculture, forestry, and fishing.....	2,252	5,537	433,378	21,062	818	2,400	58,633	10,969
Farms.....	2,101	5,235	425,611	19,644	758	2,280	57,261	10,604
Other.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Mining.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Construction.....	631	1,615	145,771	11,173	721	1,479	162,204	8,823
Manufacturing.....	560	1,262	22,592	-5,153	434	1,081	20,509	4,257
Transportation, communication, electric, gas, and sanitary services.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Wholesale and retail trade.....	2,162	4,845	396,460	20,483	3,309	7,582	340,207	30,094
Wholesale trade.....	(*)	(*)	(*)	(*)	531	1,081	82,592	5,315
Retail trade.....	2,024	4,527	285,941	15,970	2,778	6,501	257,615	24,779
Finance, insurance, and real estate.....	7,434	84,780	246,665	7,117	6,931	37,002	459,048	46,905
Finance.....	2,248	40,277	18,633	4,587	1,522	13,145	23,539	6,162
Insurance agents, brokers, and service.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Real estate.....	5,117	44,365	227,960	2,509	5,331	23,500	259,038	-36,348
Operators and lessors of buildings.....	3,714	35,375	117,844	-5,236	4,628	20,934	211,000	-34,606
Other real estate.....	1,403	8,990	110,116	7,745	703	2,566	48,038	-1,742
Services.....	2,367	6,146	241,540	93,251	2,760	8,197	290,387	115,652
Medical and health services.....	(*)	(*)	(*)	(*)	294	888	54,675	28,471
Legal services.....	(*)	(*)	(*)	(*)	502	1,635	121,291	69,109
Other services.....	1,911	4,506	123,989	-26,661	1,964	5,674	114,421	18,072

Footnote at end of table.

Business Returns/1972 • Partnerships

Table 3.6—PARTNERS, RECEIPTS, AND NET PROFIT, BY STATE AND SELECTED INDUSTRY—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

State and industry	Number of—		Business receipts	Net profit (less loss)	Number of—		Business receipts	Net profit (less loss)
	Partnerships	Partners			Partnerships	Partners		
	Delaware				Florida			
All industries.....	1,860	5,976	202,550	19,041	32,077	117,819	2,584,082	245,288
All nonfarm industries.....	1,635	5,453	147,089	17,482	29,682	110,122	2,433,828	234,464
Agriculture, forestry, and fishing.....	294	661	55,965	1,621	3,215	10,300	193,561	-2,216
Farms.....	(*)	(*)	(*)	(*)	2,395	7,697	150,254	10,824
Other.....	(*)	(*)	(*)	(*)	820	2,603	43,307	-13,040
Mining.....	-	-	-	-	(*)	(*)	(*)	(*)
Construction.....	(*)	(*)	(*)	(*)	2,674	6,179	315,115	36,621
Manufacturing.....	(*)	(*)	(*)	(*)	832	1,692	55,439	2,196
Transportation, communication, electric, gas, and sanitary services.....	(*)	(*)	(*)	(*)	906	2,818	50,102	-4,307
Wholesale and retail trade.....	58	168	47,665	2,064	5,098	11,210	792,220	46,185
Wholesale trade.....	(*)	(*)	(*)	(*)	684	1,567	254,768	9,398
Retail trade.....	(*)	(*)	(*)	(*)	4,414	9,643	537,452	36,787
Finance, insurance, and real estate.....	933	3,208	19,687	2,367	12,659	66,192	507,298	-55,661
Finance.....	(*)	(*)	(*)	(*)	2,684	18,833	6,387	5,512
Insurance agents, brokers, and service.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Real estate.....	688	2,178	17,737	-2,326	9,905	47,142	496,314	-62,270
Operators and lessors of buildings.....	663	2,115	16,655	-1,256	7,749	38,204	340,326	-57,329
Other real estate.....	(*)	(*)	(*)	(*)	2,156	8,938	155,988	-4,941
Services.....	206	1,129	32,097	9,747	6,084	16,149	653,569	221,723
Medical and health services.....	(*)	(*)	(*)	(*)	294	853	71,285	34,911
Legal services.....	(*)	(*)	(*)	(*)	823	2,557	190,379	114,819
Other services.....	(*)	(*)	(*)	(*)	4,967	12,739	391,905	71,993
	Georgia				Hawaii			
All industries.....	19,347	71,699	2,136,544	195,869	4,169	25,741	583,977	44,133
All nonfarm industries.....	17,754	66,645	2,029,267	184,887	4,038	25,479	581,126	45,823
Agriculture, forestry, and fishing.....	1,706	5,281	124,526	14,662	180	360	2,982	-1,733
Farms.....	1,593	5,054	107,277	10,982	(*)	(*)	(*)	(*)
Other.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Mining.....	(*)	(*)	(*)	(*)	-	-	-	-
Construction.....	2,127	4,523	236,773	20,325	(*)	(*)	(*)	(*)
Manufacturing.....	482	1,254	127,333	15,300	245	590	43,939	12,004
Transportation, communication, electric, gas, and sanitary services.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Wholesale and retail trade.....	5,355	11,770	906,263	47,957	831	1,671	69,505	8,734
Wholesale trade.....	865	1,914	318,538	11,923	(*)	(*)	(*)	(*)
Retail trade.....	4,490	9,856	587,725	36,034	730	1,468	64,997	8,253
Finance, insurance, and real estate.....	6,157	39,798	312,528	-62,497	1,879	20,462	201,285	8,108
Finance.....	1,954	23,769	6,641	971	610	12,372	24,900	1,694
Insurance agents, brokers, and service.....	(*)	(*)	(*)	(*)	-	-	-	-
Real estate.....	4,117	15,853	298,025	-68,461	1,269	8,090	176,385	6,414
Operators and lessors of buildings.....	3,098	12,986	189,196	-75,193	1,056	4,792	33,538	-8,095
Other real estate.....	1,019	2,867	108,829	6,732	(*)	(*)	(*)	(*)
Services.....	3,062	7,953	395,496	153,929	875	2,332	140,890	9,617
Medical and health services.....	572	1,494	103,463	64,658	(*)	(*)	(*)	(*)
Legal services.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other services.....	2,221	5,304	191,708	34,070	701	1,746	97,788	-8,499

Footnote at end of table.

## Business Returns/1972 • Partnerships

Table 3.6--PARTNERS, RECEIPTS, AND NET PROFIT, BY STATE AND SELECTED INDUSTRY--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

State and industry	Number of--		Business receipts	Net profit (less loss)	Number of--		Business receipts	Net profit (less loss)
	Partnerships	Partners			Partnerships	Partners		
	Idaho				Illinois			
All industries.....	5,007	14,550	580,747	61,482	60,416	247,321	6,655,858	563,892
All nonfarm industries.....	3,803	11,531	499,707	56,105	54,320	231,974	6,358,051	506,172
Agriculture, forestry, and fishing.....	1,287	3,185	88,112	6,294	6,603	16,445	340,029	64,567
Farms.....	1,204	3,019	81,040	5,377	6,096	15,347	297,807	57,720
Other.....	(*)	(*)	(*)	(*)	507	1,098	42,222	6,847
Mining.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Construction.....	738	1,552	219,164	16,056	2,881	6,617	532,771	66,318
Manufacturing.....	(*)	(*)	(*)	(*)	1,875	7,161	380,472	20,083
Transportation, communication, electric, gas, and sanitary services.....	(*)	(*)	(*)	(*)	962	2,260	133,314	5,262
Wholesale and retail trade.....	653	1,721	137,919	3,987	11,800	27,996	2,493,575	146,554
Wholesale trade.....	(*)	(*)	(*)	(*)	2,541	7,038	1,180,543	54,631
Retail trade.....	616	1,645	108,672	2,582	9,259	20,958	1,313,032	91,923
Finance, insurance, and real estate.....	1,169	5,429	25,482	666	27,084	155,179	1,270,083	-141,029
Finance.....	343	2,465	936	936	5,969	62,887	86,647	-2,317
Insurance agents, brokers, and service.....	(*)	(*)	(*)	(*)	904	2,161	58,833	21,710
Real estate.....	756	2,824	20,575	-1,070	20,211	90,131	1,124,603	-160,422
Operators and lessors of buildings.....	662	2,327	11,033	-1,018	16,905	76,319	867,242	-163,769
Other real estate.....	(*)	(*)	(*)	(*)	3,306	13,812	257,361	3,347
Services.....	692	1,702	54,867	24,417	8,514	27,059	1,469,486	417,723
Medical and health services.....	(*)	(*)	(*)	(*)	839	2,580	139,135	68,116
Legal services.....	(*)	(*)	(*)	(*)	1,037	4,811	344,553	181,353
Other services.....	569	1,138	25,364	6,906	6,638	19,668	985,798	168,254
	Indiana				Iowa			
All industries.....	18,232	51,591	1,763,842	195,324	19,105	51,926	1,845,504	339,615
All nonfarm industries.....	15,937	46,011	1,669,946	176,035	13,091	37,935	1,447,876	248,624
Agriculture, forestry, and fishing.....	2,418	5,880	99,614	17,807	6,317	14,755	430,923	106,636
Farms.....	2,295	5,580	93,896	19,289	6,014	13,991	397,628	90,991
Other.....	(*)	(*)	(*)	(*)	303	764	33,295	15,645
Mining.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Construction.....	1,845	4,205	220,175	24,102	1,416	3,065	156,712	28,690
Manufacturing.....	731	1,741	99,637	12,507	421	1,196	129,227	17,256
Transportation, communication, electric, gas, and sanitary services.....	(*)	(*)	(*)	(*)	767	1,768	48,953	6,746
Wholesale and retail trade.....	3,739	8,082	772,525	37,229	3,101	7,946	767,560	47,439
Wholesale trade.....	866	1,928	352,788	9,957	780	2,690	405,450	16,002
Retail trade.....	2,873	6,154	419,737	27,272	2,321	5,256	362,110	31,437
Finance, insurance, and real estate.....	5,658	21,244	225,536	-23,730	4,973	17,930	78,409	21,404
Finance.....	956	6,350	794	-6,263	939	5,221	2,424	4,336
Insurance agents, brokers, and service.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Real estate.....	4,418	14,268	207,577	-27,527	3,719	12,079	56,884	10,045
Operators and lessors of buildings.....	3,683	12,214	160,988	-34,920	1,891	6,501	28,305	-1,752
Other real estate.....	735	2,054	46,589	7,393	1,828	5,578	28,579	11,797
Services.....	3,302	8,768	301,978	122,762	1,955	4,945	220,412	109,209
Medical and health services.....	375	1,372	101,832	48,409	440	1,247	106,542	59,051
Legal services.....	547	1,560	84,428	51,542	302	1,030	46,568	30,591
Other services.....	2,380	5,836	115,718	22,811	1,213	2,668	67,302	19,567

Footnote at end of table.

Business Returns/1972 • Partnerships

Table 3.6—PARTNERS, RECEIPTS, AND NET PROFIT, BY STATE AND SELECTED INDUSTRY—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

State and industry	Number of--		Business receipts	Net profit (less loss)	Number of--		Business receipts	Net profit (less loss)
	Partnerships	Partners			Partnerships	Partners		
	Kansas				Kentucky			
All industries.....	12,167	50,190	1,202,230	156,520	16,295	41,265	1,603,199	205,058
All nonfarm industries.....	9,787	41,435	993,180	133,366	13,331	34,242	1,410,485	187,022
Agriculture, forestry, and fishing.....	2,496	8,988	216,961	23,933	3,177	7,726	197,241	18,011
Farms.....	2,380	8,755	209,050	23,154	2,964	7,023	192,714	18,036
Other.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Mining.....	455	3,890	27,171	6,630	(*)	(*)	(*)	(*)
Construction.....	586	1,302	134,611	20,654	936	1,913	135,089	12,842
Manufacturing.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Transportation, communication, electric, gas, and sanitary services.....	(*)	(*)	(*)	(*)	633	1,518	28,420	5,395
Wholesale and retail trade.....	2,538	5,805	481,301	26,574	3,749	8,372	743,848	47,675
Wholesale trade.....	404	1,330	193,187	6,658	742	1,826	214,693	12,407
Retail trade.....	2,076	4,359	287,082	19,768	2,942	6,416	524,158	34,948
Finance, insurance, and real estate.....	3,031	22,606	75,476	4,845	3,406	10,903	125,441	23,880
Finance.....	849	16,438	748	1,774	604	2,964	1,746	4,524
Insurance agents, brokers, and service.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Real estate.....	2,064	5,913	70,557	1,097	2,449	7,115	94,370	5,533
Operators and lessors of buildings.....	1,380	4,244	33,974	-6,459	1,872	5,638	51,160	-5,797
Other real estate.....	684	1,669	36,583	7,556	577	1,477	43,210	11,330
Services.....	2,338	5,950	201,957	68,892	3,579	8,475	266,327	89,262
Medical and health services.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Legal services.....	(*)	(*)	(*)	(*)	566	1,425	83,597	40,642
Other services.....	1,695	4,233	121,031	24,571	2,717	6,353	137,019	25,784
	Louisiana				Maine			
All industries.....	11,623	42,717	1,534,395	178,145	2,918	9,170	201,982	35,953
All nonfarm industries.....	10,135	35,834	1,436,331	151,116	2,593	8,462	189,765	31,988
Agriculture, forestry, and fishing.....	1,627	7,237	105,279	27,846	593	1,298	19,157	5,174
Farms.....	1,488	6,883	98,064	27,029	(*)	(*)	(*)	(*)
Other.....	139	354	7,215	817	(*)	(*)	(*)	(*)
Mining.....	(*)	(*)	(*)	(*)	-	-	-	-
Construction.....	946	2,104	120,410	11,332	(*)	(*)	(*)	(*)
Manufacturing.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Transportation, communication, electric, gas, and sanitary services.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Wholesale and retail trade.....	1,912	4,544	609,736	26,608	694	1,567	75,474	3,607
Wholesale trade.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Retail trade.....	1,652	3,844	443,444	21,035	616	1,394	60,289	3,263
Finance, insurance, and real estate.....	4,109	17,723	130,773	-873	838	4,524	10,997	7,458
Finance.....	651	3,062	11,515	1,903	(*)	(*)	(*)	(*)
Insurance agents, brokers, and service.....	303	1,044	12,451	1,955	-	-	-	-
Real estate.....	3,155	13,617	106,807	-4,731	769	2,050	10,232	4,620
Operators and lessors of buildings.....	2,332	11,261	72,004	-6,865	(*)	(*)	(*)	(*)
Other real estate.....	823	2,356	34,803	2,134	597	1,406	8,519	3,728
Services.....	2,276	6,344	322,737	121,872	520	1,189	36,646	15,776
Medical and health services.....	445	1,194	73,152	36,327	(*)	(*)	(*)	(*)
Legal services.....	673	2,291	138,119	67,104	(*)	(*)	(*)	(*)
Other services.....	1,158	2,859	111,466	18,441	(*)	(*)	(*)	(*)

Footnote at end of table.

## Business Returns/1972 • Partnerships

Table 3.6--PARTNERS, RECEIPTS, AND NET PROFIT, BY STATE AND SELECTED INDUSTRY--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

State and industry	Number of--		Business receipts	Net profit (less loss)	Number of--		Business receipts	Net profit (less loss)
	Partnerships	Partners			Partnerships	Partners		
	Maryland				Massachusetts			
All industries.....	18,616	90,751	2,169,420	237,124	15,176	83,448	1,816,440	229,173
All nonfarm industries.....	17,883	88,769	2,124,888	232,025	15,046	83,166	1,791,370	226,839
Agriculture, forestry, and fishing.....	861	2,366	48,705	5,443	347	772	37,788	5,784
Farms.....	733	1,982	44,532	5,099	(*)	(*)	(*)	(*)
Other.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Mining.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Construction.....	1,162	2,767	121,240	17,766	1,081	2,234	187,743	26,333
Manufacturing.....	(*)	(*)	(*)	(*)	583	1,197	135,370	9,080
Transportation, communication, electric, gas, and sanitary services.....	(*)	(*)	(*)	(*)	404	970	21,884	3,475
Wholesale and retail trade.....	3,022	7,577	519,805	45,510	2,741	5,987	443,328	37,229
Wholesale trade.....	537	1,199	98,174	6,145	994	2,333	222,934	20,125
Retail trade.....	2,485	6,378	421,631	39,365	1,747	3,654	220,374	17,104
Finance, insurance, and real estate.....	9,000	64,607	828,401	-54,668	6,694	63,242	569,298	8,864
Finance.....	2,667	25,589	33,535	-23,593	1,630	43,946	147,506	48,448
Insurance agents, brokers, and service.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Real estate.....	6,332	39,007	793,622	-31,540	4,931	18,903	391,461	-49,058
Operators and lessors of buildings.....	5,602	35,064	711,117	-34,389	4,399	16,951	340,103	-52,942
Other real estate.....	730	3,943	82,505	2,849	532	1,952	51,358	3,884
Services.....	3,417	9,630	566,000	214,932	3,152	8,463	408,722	135,551
Medical and health services.....	435	1,498	109,861	56,689	488	1,192	88,957	37,243
Legal services.....	692	2,626	244,702	137,823	414	1,666	138,700	69,076
Other services.....	2,290	5,506	211,437	20,420	2,250	5,605	181,065	29,232
	Michigan				Minnesota			
All industries.....	35,430	141,864	3,385,111	292,561	19,541	68,898	1,543,266	103,013
All nonfarm industries.....	33,820	138,268	3,288,800	277,599	14,977	58,401	1,309,087	80,985
Agriculture, forestry, and fishing.....	2,017	4,449	116,096	18,728	4,699	10,827	241,964	22,406
Farms.....	1,610	3,596	96,311	14,962	4,564	10,497	234,179	22,028
Other.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Mining.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Construction.....	2,197	5,030	270,859	40,251	813	1,865	146,973	14,251
Manufacturing.....	822	1,869	170,647	15,243	(*)	(*)	(*)	(*)
Transportation, communication, electric, gas, and sanitary services.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Wholesale and retail trade.....	7,943	16,733	1,569,610	103,431	3,216	7,226	598,488	32,684
Wholesale trade.....	1,452	3,125	476,141	28,717	490	1,063	193,652	8,723
Retail trade.....	6,491	13,608	1,093,469	74,714	2,665	6,040	403,601	23,406
Finance, insurance, and real estate.....	14,616	89,336	582,377	-79,692	6,759	38,403	211,879	-69,173
Finance.....	4,582	52,778	24,128	-41,980	2,052	15,868	1,272	-3,895
Insurance agents, brokers, and service.....	306	631	24,292	9,501	(*)	(*)	(*)	(*)
Real estate.....	9,728	35,927	533,957	-47,213	4,524	22,167	204,634	-65,743
Operators and lessors of buildings.....	8,321	29,945	453,598	-50,700	3,270	17,894	170,205	-67,197
Other real estate.....	1,407	5,982	80,359	3,487	1,254	4,273	34,429	1,454
Services.....	7,092	20,678	587,980	185,494	3,174	7,701	259,195	98,052
Medical and health services.....	578	1,950	100,078	44,454	(*)	(*)	(*)	(*)
Legal services.....	909	2,747	156,047	79,033	327	1,177	82,365	47,532
Other services.....	5,605	15,981	331,855	62,007	2,502	5,535	117,911	22,585

Footnote at end of table.

Business Returns/1972 • Partnerships

Table 3.6--PARTNERS, RECEIPTS, AND NET PROFIT, BY STATE AND SELECTED INDUSTRY--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

State and industry	Number of--		Business receipts	Net profit (less loss)	Number of--		Business receipts	Net profit (less loss)
	Partnerships	Partners			Partnerships	Partners		
	Mississippi				Missouri			
All industries.....	9,541	27,590	1,058,304	129,162	20,984	76,520	1,994,954	249,661
All nonfarm industries.....	8,226	24,308	944,334	120,653	16,444	65,857	1,713,468	206,584
Agriculture, forestry, and fishing.....	1,413	3,521	129,711	9,560	4,972	11,537	302,133	46,534
Farms.....	1,315	3,282	113,970	8,509	4,540	10,663	281,486	43,077
Other.....	(*)	(*)	(*)	(*)	432	874	20,647	3,457
Mining.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Construction.....	524	1,100	70,431	8,273	1,974	4,232	163,833	21,221
Manufacturing.....	(*)	(*)	(*)	(*)	535	1,602	83,302	7,497
Transportation, communication, electric, gas, and sanitary services.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Wholesale and retail trade.....	3,035	6,733	548,518	31,134	3,980	9,004	832,771	44,174
Wholesale trade.....	573	1,196	174,390	6,437	673	1,615	342,050	13,833
Retail trade.....	2,462	5,537	374,128	24,697	3,246	7,267	490,446	30,153
Finance, insurance, and real estate.....	2,418	10,460	57,606	9,041	6,021	40,988	230,158	-3,242
Finance.....	(*)	(*)	(*)	(*)	1,696	24,499	27,404	7,790
Insurance agents, brokers, and service.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Real estate.....	1,927	6,240	43,365	4,213	4,077	15,904	191,050	-16,078
Operators and lessors of buildings.....	1,468	5,231	27,941	-355	2,593	11,402	152,062	-18,137
Other real estate.....	459	1,009	15,424	4,568	1,484	4,502	38,988	2,059
Services.....	1,595	4,588	162,410	65,564	3,105	8,343	338,314	129,766
Medical and health services.....	256	603	63,065	25,614	184	653	66,900	37,094
Legal services.....	(*)	(*)	(*)	(*)	463	1,919	102,805	56,547
Other services.....	1,070	2,893	47,620	9,774	2,458	5,771	168,609	36,125
	Montana				Nebraska			
All industries.....	4,988	15,267	325,642	31,264	9,504	104,290	1,194,073	141,324
All nonfarm industries.....	3,970	12,254	235,756	25,151	6,330	95,354	672,380	84,824
Agriculture, forestry, and fishing.....	1,072	3,121	90,076	6,127	3,187	8,962	524,877	56,810
Farms.....	1,018	3,013	89,886	6,113	3,174	8,936	521,693	56,500
Other.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Mining.....	-	-	-	-	(*)	(*)	(*)	(*)
Construction.....	(*)	(*)	(*)	(*)	628	1,279	91,349	12,107
Manufacturing.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Transportation, communication, electric, gas, and sanitary services.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Wholesale and retail trade.....	1,020	2,219	135,405	6,206	1,464	3,982	375,687	17,487
Wholesale trade.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Retail trade.....	928	2,009	107,705	5,646	1,225	2,599	242,620	12,436
Finance, insurance, and real estate.....	1,622	6,906	19,338	4,426	2,872	85,449	48,553	-501
Finance.....	(*)	(*)	(*)	(*)	978	77,592	4,865	6,042
Insurance agents, brokers, and service.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Real estate.....	1,186	3,343	16,455	-651	1,757	7,376	37,977	-7,208
Operators and lessors of buildings.....	921	2,391	8,961	-611	1,494	6,068	34,940	-4,477
Other real estate.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Services.....	678	1,765	39,817	14,323	857	2,726	112,240	53,752
Medical and health services.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Legal services.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other services.....	592	1,458	21,953	4,003	524	1,606	27,984	2,736

Footnote at end of table.

## Business Returns/1972 • Partnerships

Table 3.6--PARTNERS, RECEIPTS, AND NET PROFIT, BY STATE AND SELECTED INDUSTRY--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

State and industry	Number of--		Business receipts	Net profit (less loss)	Number of--		Business receipts	Net profit (less loss)
	Partnerships	Partners			Partnerships	Partners		
	Nevada				New Hampshire			
All industries.....	3,114	12,413	254,462	12,049	2,506	7,553	178,793	24,358
All nonfarm industries.....	2,866	11,801	239,893	12,453	2,442	7,425	177,811	23,846
Agriculture, forestry, and fishing.....	331	778	15,487	-231	(*)	(*)	(*)	(*)
Farms.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Mining.....	-	-	-	-	(*)	(*)	(*)	(*)
Construction.....	(*)	(*)	(*)	(*)	347	702	26,216	4,144
Manufacturing.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Transportation, communication, electric, gas, and sanitary services.....	-	-	-	-	(*)	(*)	(*)	(*)
Wholesale and retail trade.....	422	875	56,114	5,139	806	1,755	84,550	3,935
Wholesale trade.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Retail trade.....	414	850	46,552	4,713	793	1,726	72,354	3,609
Finance, insurance, and real estate.....	1,066	6,997	48,441	-14,092	396	2,902	11,102	748
Finance.....	381	3,968	787	498	(*)	(*)	-	(*)
Insurance agents, brokers, and service.....	(*)	(*)	(*)	(*)	-	-	-	-
Real estate.....	603	2,865	43,878	-15,040	316	842	11,102	-480
Operators and lessors of buildings.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other real estate.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Services.....	1,079	3,218	93,263	18,758	563	1,327	32,951	11,555
Medical and health services.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Legal services.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other services.....	877	2,602	67,578	9,924	(*)	(*)	(*)	(*)
	New Jersey				New Mexico			
All industries.....	33,677	123,081	2,852,284	325,080	4,897	17,179	417,367	38,103
All nonfarm industries.....	32,907	121,197	2,817,596	323,485	4,353	15,786	357,757	31,668
Agriculture, forestry, and fishing.....	955	2,254	43,661	3,282	544	1,393	59,610	6,435
Farms.....	770	1,884	34,688	1,595	544	1,393	59,610	6,435
Other.....	(*)	(*)	(*)	(*)	-	-	-	-
Mining.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Construction.....	1,803	5,088	214,835	14,327	(*)	(*)	(*)	(*)
Manufacturing.....	1,222	2,667	200,220	25,899	(*)	(*)	(*)	(*)
Transportation, communication, electric, gas, and sanitary services.....	548	1,267	50,808	9,526	(*)	(*)	(*)	(*)
Wholesale and retail trade.....	6,160	13,559	950,574	77,513	971	2,043	207,142	11,058
Wholesale trade.....	667	1,647	251,405	15,037	(*)	(*)	(*)	(*)
Retail trade.....	5,433	11,792	697,420	62,339	785	1,646	139,774	8,399
Finance, insurance, and real estate.....	16,956	70,243	785,386	18,640	1,626	9,376	24,408	2,380
Finance.....	3,768	23,347	11,573	17,604	(*)	(*)	(*)	(*)
Insurance agents, brokers, and service.....	360	1,388	134,260	25,608	-	-	-	-
Real estate.....	12,828	45,508	579,453	-24,572	1,304	6,428	22,096	3,797
Operators and lessors of buildings.....	11,555	41,445	517,067	-15,731	720	3,058	12,333	410
Other real estate.....	1,273	4,063	62,386	-8,841	584	3,370	9,763	3,387
Services.....	5,533	25,889	571,464	173,931	943	2,297	48,658	14,641
Medical and health services.....	488	1,252	70,593	25,250	(*)	(*)	(*)	(*)
Legal services.....	825	2,621	187,276	87,935	(*)	(*)	(*)	(*)
Other services.....	4,220	22,016	313,595	60,746	660	1,699	32,277	5,751

Footnote at end of table.

Business Returns/1972 • Partnerships

Table 3.6--PARTNERS, RECEIPTS, AND NET PROFIT, BY STATE AND SELECTED INDUSTRY--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

State and industry	Number of--		Business receipts	Net profit (less loss)	Number of--		Business receipts	Net profit (less loss)
	Partner-ships	Partners			Partner-ships	Partners		
	New York				North Carolina			
All industries.....	84,084	449,404	13,165,542	1,595,429	20,854	61,675	1,774,201	260,511
All nonfarm industries.....	80,970	442,339	13,002,870	1,590,463	19,231	57,944	1,678,588	249,013
Agriculture, forestry, and fishing.....	4,366	9,897	194,518	11,578	1,846	4,181	110,460	12,670
Farms.....	3,114	7,065	162,672	4,966	1,623	3,731	95,613	11,498
Other.....	1,252	2,832	31,846	6,612	(*)	(*)	(*)	(*)
Mining.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Construction.....	2,826	6,093	597,830	11,258	2,252	4,657	227,243	33,113
Manufacturing.....	2,638	6,207	579,944	45,713	984	2,577	104,221	8,102
Transportation, communication, electric, gas, and sanitary services.....	1,455	3,287	112,058	6,866	356	743	27,123	7,645
Wholesale and retail trade.....	16,533	35,992	2,963,412	185,138	5,248	11,523	840,278	62,193
Wholesale trade.....	3,512	8,147	1,441,211	73,664	1,157	2,915	310,038	20,248
Retail trade.....	12,905	27,611	1,501,359	111,292	4,023	8,472	530,016	41,941
Finance, insurance, and real estate.....	37,086	319,856	4,460,794	263,679	6,022	28,029	131,011	-1,361
Finance.....	9,447	145,133	1,150,808	366,723	889	12,621	3,423	1,663
Insurance agents, brokers, and service.....	425	1,051	240,968	54,795	(*)	(*)	(*)	(*)
Real estate.....	27,214	173,672	3,069,018	-157,839	4,848	14,823	112,972	-5,637
Operators and lessors of buildings.....	25,520	167,999	2,972,595	-138,095	4,104	12,805	81,871	-9,258
Other real estate.....	1,694	5,673	96,423	-19,744	744	2,018	31,101	3,621
Services.....	18,003	62,769	4,191,256	1,082,503	3,726	8,742	314,914	133,988
Medical and health services.....	2,542	11,188	724,553	206,533	584	1,410	84,238	42,744
Legal services.....	3,592	12,838	1,146,540	537,198	760	2,136	109,324	69,638
Other services.....	11,869	38,743	2,320,163	338,772	2,382	5,196	121,352	21,606
	North Dakota				Ohio			
All industries.....	4,114	12,328	265,652	45,898	38,692	150,038	3,189,657	214,298
All nonfarm industries.....	2,697	7,566	226,455	26,076	36,290	143,919	3,086,596	201,441
Agriculture, forestry, and fishing.....	1,417	4,762	39,197	19,822	2,709	6,793	112,199	12,723
Farms.....	1,417	4,762	39,197	19,822	2,402	6,119	103,061	12,857
Other.....	-	-	-	-	307	674	9,138	-134
Mining.....	(*)	(*)	(*)	(*)	1,236	12,702	32,557	-27,495
Construction.....	(*)	(*)	(*)	(*)	2,655	7,020	238,648	37,015
Manufacturing.....	(*)	(*)	(*)	(*)	1,412	3,469	155,932	2,992
Transportation, communication, electric, gas, and sanitary services.....	(*)	(*)	(*)	(*)	903	2,068	79,450	6,685
Wholesale and retail trade.....	740	1,681	123,982	6,127	8,102	17,485	1,320,690	90,662
Wholesale trade.....	(*)	(*)	(*)	(*)	1,340	3,257	481,854	28,984
Retail trade.....	587	1,362	71,275	4,318	6,702	14,108	838,572	61,709
Finance, insurance, and real estate.....	1,065	3,829	16,953	3,864	15,210	79,567	621,613	-115,058
Finance.....	(*)	(*)	-	(*)	3,456	35,172	66,326	-8,576
Insurance agents, brokers, and service.....	-	-	-	-	(*)	(*)	(*)	(*)
Real estate.....	1,053	2,935	16,953	3,756	11,467	42,621	526,373	-113,745
Operators and lessors of buildings.....	445	1,320	6,071	-299	10,090	37,502	449,456	-105,387
Other real estate.....	608	1,615	10,882	4,055	1,377	5,119	76,917	-8,358
Services.....	538	1,247	46,888	15,140	5,966	18,849	608,123	204,697
Medical and health services.....	(*)	(*)	(*)	(*)	479	1,281	98,203	50,757
Legal services.....	(*)	(*)	(*)	(*)	638	2,869	202,297	118,662
Other services.....	410	840	20,332	2,073	4,849	14,699	307,623	35,278

Footnote at end of table.

## Business Returns/1972 • Partnerships

Table 3.6--PARTNERS, RECEIPTS, AND NET PROFIT BY STATE AND SELECTED INDUSTRY--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

State and industry	Number of--		Business receipts	Net profit (less loss)	Number of--		Business receipts	Net profit (less loss)
	Partnerships	Partners			Partnerships	Partners		
	Oklahoma				Oregon			
All industries.....	13,180	41,400	1,609,159	7,302	14,160	44,496	1,536,847	221,391
All nonfarm industries.....	11,993	38,255	1,408,272	-174	12,439	40,434	1,439,756	201,935
Agriculture, forestry, and fishing.....	1,263	3,316	206,730	7,558	2,252	5,264	133,661	32,724
Farms.....	1,187	3,145	200,887	7,476	1,721	4,062	97,091	19,456
Other.....	(*)	(*)	(*)	(*)	531	1,202	36,570	13,268
Mining.....	902	5,801	105,563	-38,292	(*)	(*)	(*)	(*)
Construction.....	1,096	2,520	144,400	11,200	1,099	2,346	157,756	13,172
Manufacturing.....	(*)	(*)	(*)	(*)	958	2,094	285,498	32,893
Transportation, communication, electric, gas, and sanitary services.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Wholesale and retail trade.....	3,474	7,608	691,158	33,789	2,566	5,536	568,570	36,201
Wholesale trade.....	408	927	201,653	8,390	(*)	(*)	(*)	(*)
Retail trade.....	3,054	6,657	486,337	25,390	2,286	4,879	395,956	29,549
Finance, insurance, and real estate.....	3,112	13,649	112,847	-97,130	3,998	18,390	85,738	7,121
Finance.....	1,015	5,800	5,013	-69,727	1,181	9,541	2,889	4,600
Insurance agents, brokers, and service.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Real estate.....	1,968	7,578	100,959	-29,831	2,698	8,602	71,234	-1,016
Operators and lessors of buildings.....	1,442	5,826	76,761	-30,825	2,112	6,125	52,414	-5,136
Other real estate.....	526	1,752	24,198	994	586	2,477	18,820	4,120
Services.....	2,535	6,286	271,431	82,756	2,301	6,191	254,784	92,829
Medical and health services.....	535	1,222	114,824	32,015	466	1,563	107,721	43,248
Legal services.....	465	1,406	55,044	34,674	(*)	(*)	(*)	(*)
Other services.....	1,535	3,658	101,563	16,067	1,550	3,775	105,350	24,623
	Pennsylvania				Rhode Island			
All industries.....	46,402	201,516	5,424,558	605,968	2,479	12,549	182,281	33,329
All nonfarm industries.....	43,881	195,727	5,283,977	591,863	2,424	12,439	182,173	33,329
Agriculture, forestry, and fishing.....	2,595	5,948	146,836	14,714	111	222	2,218	639
Farms.....	2,521	5,789	140,581	14,105	(*)	(*)	(*)	(*)
Other.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Mining.....	1,365	39,618	91,290	-3,351	-	-	-	-
Construction.....	4,229	9,412	631,675	69,883	(*)	(*)	(*)	(*)
Manufacturing.....	1,505	3,837	425,887	45,803	(*)	(*)	(*)	(*)
Transportation, communication, electric, gas, and sanitary services.....	931	2,148	107,936	15,163	-	-	-	-
Wholesale and retail trade.....	13,082	29,294	2,294,037	143,863	645	1,755	93,276	10,720
Wholesale trade.....	2,193	5,694	753,917	36,753	(*)	(*)	(*)	(*)
Retail trade.....	10,888	23,598	1,540,117	107,110	620	1,690	64,736	4,645
Finance, insurance, and real estate.....	13,079	85,166	737,690	-2,838	615	7,665	23,735	2,503
Finance.....	3,217	53,150	175,046	22,538	(*)	(*)	(*)	(*)
Insurance agents, brokers, and service.....	405	969	29,494	12,096	(*)	(*)	(*)	(*)
Real estate.....	9,457	31,047	533,150	-37,472	353	1,286	21,278	-3,500
Operators and lessors of buildings.....	8,673	28,532	432,904	-32,174	(*)	(*)	(*)	(*)
Other real estate.....	784	2,515	100,246	-5,298	(*)	(*)	(*)	(*)
Services.....	8,965	24,603	962,916	314,435	588	1,801	37,784	14,606
Medical and health services.....	850	1,937	127,603	69,326	(*)	(*)	(*)	(*)
Legal services.....	1,212	4,504	330,039	171,830	(*)	(*)	(*)	(*)
Other services.....	6,903	18,162	505,274	73,279	(*)	(*)	(*)	(*)

Footnote at end of table.

Business Returns/1972 • Partnerships

Table 3.6--PARTNERS, RECEIPTS, AND NET PROFIT, BY STATE AND SELECTED INDUSTRY--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

State and industry	Number of--		Business receipts	Net profit (less loss)	Number of--		Business receipts	Net profit (less loss)
	Partnerships	Partners			Partnerships	Partners		
	South Carolina				South Dakota			
All industries.....	9,248	30,930	862,791	106,783	4,610	14,220	307,359	47,378
All nonfarm industries.....	8,324	28,743	819,430	102,173	3,167	10,932	229,013	35,980
Agriculture, forestry, and fishing.....	1,372	3,232	56,671	7,170	1,502	3,406	83,736	12,057
Farms.....	924	2,187	43,361	4,610	1,443	3,288	78,346	11,398
Other.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Mining.....	(*)	(*)	(*)	(*)	-	-	-	-
Construction.....	929	2,054	126,636	13,834	(*)	(*)	(*)	(*)
Manufacturing.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Transportation, communication, electric, gas, and sanitary services.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Wholesale and retail trade.....	2,323	5,156	427,173	24,153	449	1,051	121,673	4,963
Wholesale trade.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Retail trade.....	2,066	4,568	323,439	18,248	288	601	54,194	2,925
Finance, insurance, and real estate.....	2,521	15,307	86,613	9,256	1,662	6,909	17,222	4,989
Finance.....	528	5,300	1,188	-779	(*)	(*)	(*)	(*)
Insurance agents, brokers, and service.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Real estate.....	1,907	9,727	77,079	6,833	1,272	4,941	8,560	1,011
Operators and lessors of buildings.....	1,236	4,337	33,098	-2,717	747	1,932	6,448	-268
Other real estate.....	671	5,390	43,981	9,550	525	3,009	2,112	1,279
Services.....	1,445	3,658	117,941	50,742	636	2,126	51,155	21,345
Medical and health services.....	(*)	(*)	(*)	(*)	91	235	24,431	11,357
Legal services.....	450	1,111	45,611	26,574	(*)	(*)	(*)	(*)
Other services.....	897	2,339	51,952	11,288	493	1,572	14,986	2,001
	Tennessee				Texas			
All industries.....	21,018	61,284	2,240,229	214,706	74,809	272,493	8,006,659	346,778
All nonfarm industries.....	18,063	53,982	2,172,997	212,603	63,919	243,400	6,853,971	326,249
Agriculture, forestry, and fishing.....	3,154	7,838	104,320	7,518	12,215	32,043	1,249,995	29,561
Farms.....	2,955	7,302	67,232	2,103	10,890	29,093	1,152,688	20,529
Other.....	(*)	(*)	(*)	(*)	1,325	2,950	97,307	9,032
Mining.....	(*)	(*)	(*)	(*)	2,667	19,389	459,578	-125,652
Construction.....	1,505	3,220	190,995	16,453	4,864	10,528	673,390	55,581
Manufacturing.....	790	1,765	137,688	13,350	1,924	4,341	608,941	57,708
Transportation, communication, electric, gas, and sanitary services.....	(*)	(*)	(*)	(*)	1,216	3,767	110,346	10,675
Wholesale and retail trade.....	5,829	12,843	1,219,529	60,280	11,934	27,821	2,566,440	126,544
Wholesale trade.....	773	2,027	402,427	13,901	2,155	5,275	929,963	44,741
Retail trade.....	5,056	10,816	817,102	46,379	9,656	22,177	1,628,018	81,437
Finance, insurance, and real estate.....	5,962	26,159	225,547	4,085	27,904	141,677	1,211,412	-135,111
Finance.....	1,155	8,091	12,197	182	6,549	54,541	28,523	1,491
Insurance agents, brokers, and service.....	286	572	22,306	8,526	1,155	3,804	133,335	39,604
Real estate.....	4,521	17,496	191,044	-4,623	20,200	83,332	1,049,554	-176,206
Operators and lessors of buildings.....	3,719	14,301	128,298	-9,459	13,752	55,797	674,137	-210,656
Other real estate.....	802	3,195	62,746	4,836	6,448	27,535	375,417	34,450
Services.....	3,461	8,506	325,077	109,407	11,623	31,935	1,122,161	330,683
Medical and health services.....	(*)	(*)	(*)	(*)	1,055	4,089	261,306	125,023
Legal services.....	(*)	(*)	(*)	(*)	1,447	4,945	289,590	146,411
Other services.....	2,783	6,641	199,010	37,053	9,121	22,901	571,265	59,249

Footnote at end of table.

## Business Returns/1972 • Partnerships

Table 3.6--PARTNERS, RECEIPTS, AND NET PROFIT, BY STATE AND SELECTED INDUSTRY--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

State and industry	Number of--		Business receipts	Net profit (less loss)	Number of--		Business receipts	Net profit (less loss)
	Partnerships	Partners			Partnerships	Partners		
	Utah				Vermont			
All industries.....	5,898	19,232	557,327	27,735	2,203	7,878	111,532	15,067
All nonfarm industries.....	4,880	16,189	475,941	20,832	1,990	7,440	104,106	14,296
Agriculture, forestry, and fishing.....	1,018	3,043	81,386	6,903	(*)	(*)	(*)	(*)
Farms.....	1,018	3,043	81,386	6,903	(*)	(*)	(*)	(*)
Other.....	-	-	-	-	-	-	-	-
Mining.....	(*)	(*)	(*)	(*)	-	-	-	-
Construction.....	369	772	89,412	8,285	(*)	(*)	(*)	(*)
Manufacturing.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Transportation, communication, electric, gas, and sanitary services.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Wholesale and retail trade.....	667	3,435	185,892	11,032	564	1,211	45,862	2,843
Wholesale trade.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Retail trade.....	383	2,168	111,662	7,912	480	1,039	30,428	1,431
Finance, insurance, and real estate.....	1,940	7,408	63,030	-18,431	758	4,819	11,520	1,945
Finance.....	784	2,729	4,721	-1,145	(*)	(*)	(*)	(*)
Insurance agents, brokers, and service.....	-	-	-	-	(*)	(*)	(*)	(*)
Real estate.....	1,156	4,679	58,309	-17,286	491	1,353	10,534	449
Operators and lessors of buildings.....	835	3,416	43,800	-25,078	489	1,349	9,155	306
Other real estate.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Services.....	1,291	3,217	91,471	17,917	241	541	17,640	4,037
Medical and health services.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Legal services.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other services.....	1,021	2,494	49,750	3,186	(*)	(*)	(*)	(*)
	Virginia				Washington			
All industries.....	17,253	69,545	1,595,276	200,704	20,173	78,797	1,499,618	174,642
All nonfarm industries.....	15,964	66,023	1,541,000	189,631	18,464	72,752	1,347,332	150,894
Agriculture, forestry, and fishing.....	1,439	4,078	66,921	14,594	2,149	6,988	196,073	37,159
Farms.....	1,289	3,522	54,276	11,073	1,709	6,045	152,286	23,748
Other.....	(*)	(*)	(*)	(*)	440	943	43,787	13,411
Mining.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Construction.....	1,662	3,817	212,052	16,574	1,134	2,581	232,509	23,014
Manufacturing.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Transportation, communication, electric, gas, and sanitary services.....	450	943	20,352	4,807	470	993	45,342	5,304
Wholesale and retail trade.....	3,837	8,157	521,637	35,612	3,093	6,839	473,504	32,935
Wholesale trade.....	(*)	(*)	(*)	(*)	553	1,375	118,455	9,445
Retail trade.....	3,475	7,346	410,767	31,009	2,540	5,464	355,049	23,490
Finance, insurance, and real estate.....	5,935	41,148	326,280	-2,691	8,874	47,858	151,924	-24,293
Finance.....	1,500	23,028	10,551	8,227	3,100	21,646	3,951	2,869
Insurance agents, brokers, and service.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Real estate.....	4,361	17,969	307,518	-13,523	5,660	25,984	145,026	-28,964
Operators and lessors of buildings.....	3,417	14,347	206,848	-21,932	4,487	20,878	103,020	-26,746
Other real estate.....	944	3,622	100,670	8,409	1,173	5,106	42,006	-2,218
Services.....	3,369	9,977	354,846	138,284	4,065	12,406	317,046	102,141
Medical and health services.....	173	828	63,570	33,425	299	1,305	58,956	23,829
Legal services.....	(*)	(*)	(*)	(*)	744	2,241	118,828	66,303
Other services.....	2,364	6,451	160,546	29,516	3,022	8,860	139,262	12,009

Footnote at end of table.



























# Small Business Corporations

---

## Contents

### *Basic tables*

- 4.1 Income statement for selected industries, 148
- 4.2 Income statement, by industrial division and size of total assets, 155
- 4.3 Receipts, selected deductions, and net income, by industrial division and size of business receipts, 161
- 4.4 Stockholders, business receipts, net income, and net worth, by industrial division, size of total assets, and number of stockholders, 162

Small Business Corporation returns, Form 1120S, were filed by incorporated businesses electing under Code section 1372 to be taxed through the shareholders rather than as corporations. The Small Business Corporation itself paid no tax, except, in certain circumstances, a tax on long-term capital gains. Data for these special types of corporations are shown separately in the tables in this section and are also included in the tables for "all" corporations in section 5.

The election to file as a Small Business Corporation was subject to several limitations. The corporation had to be a domestic corporation earning at least 80 percent of its gross receipts from domestic sources. Generally no more than 20 percent of its gross receipts could come from investment-type income, such as rents, royalties, dividends, interest. The company must not have been eligible to file a consolidated return, which meant, in general, that it must not have owned even indirectly 80 percent or more of the stock of another domestic corporation; and it must not have had more than one class of stock outstanding. There could not be more than 10 shareholders at one time, and all of the shareholders had to be individuals (or estates) who were not nonresident aliens.





































# All Corporations

---

## Contents

### *Basic tables*

- 5.1 Receipts, selected deductions, and net income, by industry, 168
- 5.2 Income statement for selected industries, 172
- 5.3 Receipts, selected deductions, and net income, by selected industries and size of business receipts, 177

An association organized to conduct business for profit and having the predominant characteristics of a corporation was required to file a corporation income tax return. Most such associations were incorporated under State law and were characterized by limited liability of the owners, continuity of life, centralized management, and free transferability of interest.

However, certain kinds of associations, some of which were not incorporated under State law, were treated as corporations for tax purposes. Some of these were specifically provided for in the Code (real estate investment trusts, mutual savings or cooperative banks, or insurance companies, for example); others were classified as corporations under the Income Tax Regulations because they had a "preponderance" of the corporate characteristics mentioned above. If an association organized for profit was not considered a corporation, it was usually classified as a partnership for filing purposes.

The statistics in this section from the returns of corporations are included in this report only to complete the picture of total U.S. business activity. The primary *Statistics of Income* source of corporate data is the report, *Statistics of Income—Corporation Income Tax Returns*.



































Business Returns/1972 • All Corporations

Table 5.3--RECEIPTS, SELECTED DEDUCTIONS, AND NET INCOME, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS--Continued [All figures are estimates based on samples--money amounts are in thousands of dollars]

Table with columns: Industry, size of business receipts; Number of returns; Receipts (Total, Business); Cost of sales and operations; Depreciation; Net income (less deficit). Rows are categorized by industry (Finance, Insurance, and Real Estate; Services; Hotels and Other Lodging Places; Personal Services; Business Services; Automobile Services, and Miscellaneous Repair Services; Amusement and Recreation Services) and business receipt size ranges.

Footnote at end of table.

## Business Returns/1972 • All Corporations

Table 5.3--RECEIPTS, SELECTED DEDUCTIONS, AND NET INCOME, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS--Continued  
[All figures are estimates based on samples--money amounts are in thousands of dollars]

Industry, size of business receipts	Number of returns	Receipts		Cost of sales and operations	Depreciation	Net income (less deficit)
		Total	Business			
	(1)	(2)	(3)	(4)	(5)	(6)
SERVICES--Continued						
<u>Other Services</u>						
Total.....	99,822	25,200,119	24,488,804	11,388,678	514,933	576,489
Under \$10,000.....	12,294	68,630	23,096	10,864	6,909	-36,007
\$10,000 under \$25,000.....	7,068	130,750	118,338	54,543	4,154	-8,769
\$25,000 under \$50,000.....	7,427	297,879	280,130	107,085	9,297	-3,008
\$50,000 under \$100,000.....	19,422	1,520,968	1,481,655	419,966	33,751	12,416
\$100,000 under \$200,000.....	24,920	3,556,079	3,508,562	1,068,286	65,112	70,259
\$200,000 under \$500,000.....	19,978	6,071,000	6,018,168	2,323,760	116,680	113,292
\$500,000 under \$1,000,000.....	5,914	4,033,498	3,959,805	1,895,022	72,529	101,146
\$1,000,000 under \$5,000,000.....	2,498	4,629,603	4,525,846	2,630,105	90,437	132,301
\$5,000,000 or more.....	297	4,891,712	4,573,204	2,879,047	116,064	194,859
NATURE OF BUSINESS NOT ALLOCABLE						
Total.....	17,258	914,629	827,509	511,297	25,210	-7,090
Under \$10,000.....	12,897	34,329	7,596	3,326	3,861	-24,509
\$10,000 under \$25,000.....	872	39,346	14,900	5,128	759	614
\$25,000 under \$50,000.....	727	30,273	25,700	11,100	1,169	-758
\$50,000 under \$100,000.....	1,275	84,952	82,696	29,713	4,582	1,338
\$100,000 under \$200,000.....	752	104,955	100,423	43,051	3,331	7,868
\$200,000 under \$500,000.....	332	115,981	115,856	51,728	1,997	1,724
\$500,000 under \$1,000,000.....	309	219,896	213,062	148,288	6,497	1,523
\$1,000,000 under \$5,000,000.....	89	284,897	267,276	218,963	3,014	5,110
\$5,000,000 or more.....						

(\*) Estimate is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals.  
NOTE: Estimates are rounded and may not add to totals.

For "Finance, insurance, and real estate," data are distributed by size of "Total receipts" rather than "Business receipts."

# Law and Terminology

## Contents

Changes in law, 187  
 Industrial Classification, 187  
 Explanation of terms, 188

## Changes in Law

The following is a law change affecting the statistics in this report.

### Work Incentive (WIN) Credit

The Revenue Act of 1971 provided a job development tax credit, known as the Work Incentive Credit or WIN Credit for taxable years beginning on or after January 1, 1972. This new credit was designed to expand job opportunities for persons participating in the Federal Work Incentive Program. The Act provided that employers of participants in the WIN program be allowed a credit against their income tax liability of 20 percent of the salaries and wages paid such persons in taxable years beginning after 1971 for services performed during their first 12 months of employment (whether or not they were consecutive).

The WIN credit, limited to \$25,000 plus 50 percent of the employer's income tax liability in excess of \$25,000, was applied against tax liability that first had been reduced by foreign tax and investment credits. Tax did not include additional tax for tax preferences or Personal Holding Company tax. If the participant was involuntarily terminated at any time during the first 12 months or before the close of the 12th calendar month of employment thereafter, the credit was to be recaptured by increasing the tax liability by the amount of the credit previously claimed.

WIN credits not used during a particular tax period could be carried back 3 taxable years (but not to a tax year beginning before January 1, 1972) and then carried forward 7 taxable years. The unused credit carryback and carryover could be used to reduce any income tax liability for years to which it was carried provided it was not larger than the tax for that year.

## Industrial Classification

In the tables in this report, businesses have been classified by the industrial activity from which they derived the largest

share of their receipts. Every business return or schedule in the samples was assigned to a single industry class, even though receipts may have been from several different types of activities. The industry classes used were based on the Office of Management and Budget's Standard Industrial Classification Manuals, modified where necessary to fit the information available from tax returns for identifying industries.

Returns and schedules in the statistical samples were examined during statistical processing, and each was assigned a code classifying it by industry. In determining the code, the description of the business activity given by the taxpayer (and, for partnerships or corporations, the taxpayer-assigned code), the sources of the taxpayer's income, the nature of the expenses, and where necessary, information from various reference books were considered.

The fact that a reporting entity was in all cases assigned to a single industry class constitutes a limitation of the data. In the case of proprietorships, a code to identify type of industrial activity was assigned to each business and farm schedule attached to an individual income tax return. Since individual taxpayers normally filed a separate schedule for each separate business activity, and each such schedule was assigned to its own industry class, the limitation is not serious for proprietorships. It was more common, but still relatively rare, for partnerships to be extensively engaged in more than one type of business activity; however, it did occur, especially on the returns of larger partnerships, so there are some data in the partnership industry classes that are not really related to that industrial activity. For corporations, the entity coded may have been a single corporation engaged in only one activity, a single corporation engaged in many different types of business activities, or a group of corporations, each with different business activities, filing together on a consolidated return. Since these corporations having many different activities tended to be very large and therefore to dominate the statistics in the industries in which they were classified, the industry statistics for corporations should be used only with this limitation in mind.

The Standard Industrial Classification (SIC) Manuals, which served as the bases for the industry classification systems in this report, were issued in two versions, the 1972 Establishment SIC Manual which replaced the 1967 Manual and the 1968 Enterprise SIC Manual (which was an "interim" revision of the 1963 Enterprise Manual). For unincorporated businesses, where the single-establishment business was typical, the industry classes in this report were taken from the 1972 Establishment Manual. For corpora-

tions, the Enterprise Manual was the basis. In both systems, the SIC industry classes were sometimes consolidated or modified because the information available from tax returns for determining industrial activity was limited and because not every industry was well represented in the statistical samples. Most industry classes used in this report are equivalent to either the two, three, four-digit industry level in the corresponding SIC system. However, a few classes in the unincorporated area represent a more detailed classification than the four-digit level of the SIC. (For example, the SIC class, "hotels, motels, and tourist courts" is divided into two classes for unincorporated businesses in this report.) A few corporate industries in the finance area (for example, "small business investment companies") were based on special provisions of tax law rather than on the SIC system. In all areas, where data for some SIC industries were of publishable quality and data for others were not, the residual unpublished industries were for most tables aggregated to form groups that are not directly comparable to SIC industries. One can usually determine equivalent SIC industries by comparing the SIC titles with the titles of the industries shown in the tables in this report. For equivalent industry classes, the SIC manuals will give a detailed description of the content of the classes.

In the Establishment and Enterprise SIC systems, the level of detail is not identical for all industries. Generally, the Establishment SIC is the more detailed, and frequently several four-digit Establishment codes are combined into one four-digit Enterprise code. This difference accounts for part of the difference between the corporate and noncorporate industry classes in the tables in sections 2 through 5. In addition, since the forms of organization were not equally represented in the samples for an industry, the classes were frequently consolidated to different levels for the different forms. For example, proprietorships and partnerships, relatively rare in manufacturing industries, were coded for "Manufacturing Food and Kindred Products" (two-digit SIC level), while corporations in this two-digit group were classified into eight more-detailed (generally three or four-digit level) groups.

## Explanation of Terms

This section contains brief descriptions of most of the terms appearing in the tables in this report.

The instructions for the tax forms in section 8 of this report will provide additional information about many items.

Explanations of terms are 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 which were in effect during the period covered by this report.

### 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 organized or in-

corporated in the United States 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

This amount was the result of reducing gross income from all sources subject to tax by adjustments such as the following:

- (1) Ordinary and necessary expenses of operating a trade or business,
- (2) Employee business and moving expenses,
- (3) Expense deductions attributable to rents and royalties,
- (4) Expenses of outside salesmen attributable to earning a salary, commission, or other compensation,
- (5) Depreciation and depletion allowed life tenants and income beneficiaries of property held in trust,
- (6) Exclusion of allowable sick pay if the sick pay was included in gross salary,
- (7) Deductible losses from sales of capital assets and other property,
- (8) Deductible half of the excess of net long-term capital gain over net short-term capital loss,
- (9) Business net operating loss carryover, and
- (10) Contributions to a retirement fund by the self-employed.

A deficit adjusted gross income occurred when the allowable deductions or losses exceeded gross income.

### Advertising

This deduction was separately identified only on the corporation income tax form. Advertising costs for corporations consisted of the reported business deduction and any identifiable amount of advertising reported as a cost of sales or of operations.

### Amortization

Amortization was a deduction for deferred expenses written off during the year. The following types of amortization were specifically mentioned in the Code as allowable deductions:

- bond premiums (section 171)
- child care facilities (section 188)
- coal mine safety equipment (section 187)
- defense emergency facilities (section 168)
- leasee's improvements to leased property (section 178)
- on-the-job training facilities (section 188)
- organization expenditures of corporations (section 248)
- pollution control facilities (section 169)
- railroad rolling stock (section 184)
- railroad tunnel bores and grading (section 185)
- research and experimental expenditures (section 174(b))
- trademark and trade name expenditures (section 177)

Of these, amortization of leasehold improvements was frequently included in depreciation and amortization of bond premiums was often shown as part of "other deductions." Write-offs of patents, copyrights, and other intangibles were usually included in depreciation.

### 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.

Recoveries of bad debts previously deducted by taxpayers who used the reserve method were netted against the year's bad debt deduction; recoveries by taxpayers deducting actual bad debts were included in income.

### 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 and sales 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." Dividends, interest, rents, royalties, and other investment-type income were generally not included in 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 activities. Rents earned in addition to the company's principal income and interest, royalties, and nonqualifying dividends were generally shown as separate items. Incidental income, such as cash discounts or recoveries of taxes or bad debts previously deducted, was usually shown as "other receipts."

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 principal income, business receipts included only such operating income as service charges, box rentals, commissions, and fees. For insurance companies, business receipts were insurance premiums earned. (Mutual insurance companies with less than \$500,000 in total receipts were not required to report premiums, so business receipts in the insurance area are slightly understated.)

Returns filed by corporate and partnership security dealers and corporate real estate developers were given special treatment in statistical processing. Sales of securities or real estate were netted against the cost of these "goods" and only the

net amount was shown in the statistics. For partnerships, the net gain was shown as business receipts; for corporations, it was shown as gain from the sale of noncapital assets. Since it was usually not possible to separate sales of securities or real estate from other sources of receipts, such as commissions or construction activities, an arbitrary rule was used for corporations and partnerships in the specified industries; if cost of goods sold was 50 percent or more of business receipts, costs were subtracted from receipts and the difference was used as business receipts (for partnerships) or gain from the sale of noncapital assets (for corporations). No such adjustments were made for proprietorships in these industries, and receipts and cost of goods sold were shown in the tables as the taxpayers reported them.

Business receipts from farming were understated for all forms of business, because they did not include receipts from the sale of livestock held for draft, breeding, dairy, or sporting purposes. Income from the sale of such cattle and horses held for at least two years and other livestock (except poultry) held for at least one year was reported as gain or loss from the sale or exchange of property rather than as business receipts. See "capital gains," below.

### Capital gains

Gains from sales of capital assets appear in the corporation tables as two income items, "Net long-term capital gain reduced by net short-term capital loss" and "Net short-term capital gain reduced by net long-term capital loss." For noncorporate businesses, these items were not included in business income; partners reported their share of partnership long-term and short-term gains on their own returns, and proprietors reported them on the nonbusiness schedules of their individual returns.

The tax treatment of capital gains and losses depended on whether they were "long-term" or "short-term" and differed somewhat for corporations and individuals. Capital gains and losses were long-term if the capital asset had been held for more than 6 months and short-term if it had been held for 6 months or less.

Short-term gain was includable in the taxable income of either corporations or individuals as ordinary income, but long-term gain received special treatment, in that the maximum tax rate was lower than for ordinary income and, for individuals, in that only one-half of it was included in adjusted gross income. Capital losses were deducted first from capital gains of the same type (e.g., short-term gains and losses were netted); any remaining loss was then deducted from gains of the other type (e.g., the excess of short-term losses over gains was netted against the excess of long-term gains over losses). For corporations, any loss still remaining was carried over to be deducted from capital gains in another year; for individuals, any remaining short-term loss or 50 percent of any remaining long-term loss could be deducted (up to a maximum of \$1,000) in computing taxable income, with any remaining excess carried over to be deducted in another year.

"Capital assets" were defined in Code section 1221 as any property held by the taxpayer except: (1) stock-in-trade, receivables, or depreciable or real property used in or arising from trade or business; (2) copyrights, literary, artistic and musical compositions, and letters or similar property, unless

purchased by the taxpayer; and (3) discounted Government bonds maturing in 1 year or less.

Long-term capital gain could also result from the disposal of certain noncapital assets under the special provisions of Code section 1231. Much of the net gain from the sale of depreciable property and real estate used in trade or business and held for more than 6 months, livestock (except poultry) held for draft, breeding, dairy, or sporting purposes for 12 months or more (24 months or more for cattle and horses), and unharvested crops sold with the land, and gain from the disposal of certain standing timber, coal, and iron ore, were treated as long-term capital gain. (Net losses from the disposal of these types of property were treated as ordinary losses, that is, they were deductible from ordinary income in computing taxable income.) There were limitations on the amount of gain from the sale of depreciable property and farm property that could be treated as capital gains; the purpose of these limitations (which are detailed in Code sections 1245, 1250, 1251, and 1252) was to deny the capital gains treatment to gains resulting from other provisions of the Code, specifically rapid depreciation and amortization, and the offsetting of nonfarm income with farm losses. In addition, under Code section 617, corporations engaged in domestic mining operations that elected to claim unlimited deductions for exploration and development expenses (except for oil and gas) had to "repay" their post-1969 deductions when the mine reached the producing stage or when it was sold. If the mine was sold, the profit was treated as an ordinary net gain from a noncapital asset to the extent that the gain was prior to the sale. Such gains are reflected in the statistics. Any net gain in excess of the deductions was net gain under section 1231, and eligible for capital gains treatment.

### Contributions

Contributions or gifts to charitable, religious, educational, and similar organizations were deductible, with certain legal limitations, in the computation of income of corporations. For proprietorships and partnerships, this was not allowed as a business deduction.

### Cost of depreciable property

Cost of depreciable property for tax purposes was shown in the statistics only for proprietorships. It was generally the cost at the end of 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 E (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, but they were edited in statistical processing when possible to exclude 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 corporations, and partnerships. 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.

### Cost of labor

The cost of labor, tabulated for proprietorships and partnerships, was a component of cost of sales and operations. For proprietorships in nonfarm industries it represented the amount reported on line 3, page 2 of schedule C-1, Form 1040. For proprietors and partnerships engaged in farming that used schedule F, which did not contain a cost of sales and operations schedule as such, it represented the amount reported on page 1, part II, item 29 "labor hired." For non-farm partnerships, it was the amount reported in schedule A, line 29 on page 1 of Form 1065. (See "Payroll.")

### 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. 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. As can be seen from the statistics, however, many partnerships and most proprietorships did not report cost of operations as completely as did corporations, allocating the costs to the expense items rather than to cost of operations.

Farm costs for proprietorships and partnerships presented special problems because the schedule used did not provide for a cost of goods sold and/or operations computation. The cost of goods sold and/or operations statistics presented here for unincorporated farms were constructed from the expense schedules during statistical processing. See the discussions in this section under "Merchandise purchased," "Cost of labor," "Material and Supplies," 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 and other benefit plans. Advertising and rental of real property were also transferred for corporations.

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





by kind and age and all animals in each group were valued at the estimated cost of raising such animals. Under the farm-price method, each item of inventory was valued at the estimated market price, less cost of disposition. Valuing inventories by the farm-price method could result in an increase in the value of ending inventories over beginning inventories without any corresponding increase in expenses or costs.

Inventories shown as a part of the income statement in proprietorship and partnership tables were those reported by the taxpayers as a part of their computation of cost of goods sold. Those shown in the corporation tables were from the companies' balance sheets. The two figures therefore differ somewhat in concept. The income statement figures represented tax accounting figures, while the balance sheet amounts were usually those shown on the businesses' own books. The items included would not generally have been different, but the methods of valuing them might have been quite different.

### **Material and supplies**

The amount of material and supplies, a component of the cost of goods sold, was secured for proprietorships from schedules C or F. For nonfarms, it was the amount on line 4 page 2 of schedule C-1. For farms, it was the item "supplies purchased," line 37, part II, page 1 of schedule F (for both cash and accrual methods of accounting). For nonfarm partnerships, it was the amount reported on line 30, schedule A, Form 1065. .

### **Merchandise purchased**

Merchandise purchased (called "purchases" for partnerships) was a component of the cost of goods sold. For nonfarm businesses, the sources were: (1) line 2, page 2 of schedule C-1, Form 1040, and (2) line 28c, schedule A, of Form 1065. For farmers, the sources were on schedule F, column c, part I, page 1, for farmers using the cash accounting method, and line 71, part V, page 2, for farmers using the accrual accounting method.

### **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. For corporations, losses computed under Code section 1231 are included; for partnerships, section 1231 gains and losses are reported by the partners on their own returns. (See "Capital gains," above.) Sales or exchanges of noncapital assets were reported by proprietors as nonbusiness income.

### **Net income (or deficit)**

This term is used in the corporation tables to mean the difference between gross taxable receipts and the sum of cost of sales and operations and other business deductions allowable for tax purposes. Gross taxable receipts includes business receipts, taxable investment income, and certain foreign income only constructively received; it does not

include tax-exempt interest. It is the inclusion of constructive foreign income and the exclusion of State and local Government interest that causes "Net income" to differ from the item, "Total receipts less total deductions."

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

### **Net profit (or loss)**

For proprietorships, net profit (or loss) represented the difference between business receipts and the sum of cost of sales and operations and other business deductions. Unlike corporate net income, defined above, proprietorship net profit did not include investment income; and salaries to owners and business-related contributions or gifts were includable elsewhere on the returns of proprietors and so are not reflected in proprietorship net profit or loss.

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 (except capital gains and losses and gains and losses under Code section 1231 as explained under "Capital gains" and "Net gain (or loss), non-capital assets," above). Unlike corporations, the deductions for partnerships excluded both contributions or gifts and additional first-year depreciation, which were reported on the partners' returns.

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 organizations. 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 owners 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.

### **Net worth**

The net worth of Small Business Corporations electing to be taxed through the shareholders, shown in this report in table 4.4, was the net sum of capital stock, paid-in or capital surplus, retained earnings (appropriated and unappropriated), and shareholders' undistributed taxable income, reduced by the cost of treasury stock. Capital stock and paid-in or capital surplus were the amounts contributed by the shareholders or by dealings in the company's stock, and retained earnings and shareholders' undistributed taxable income were the accumulated profits and losses from the company's business operations. Treasury stock (a rare item for Small Business Corporations) represented the cost of the company's stock which was repurchased and not intended for resale.

### **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.

**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 electing to be taxed through the shareholders. For corporations, the number of businesses represents the number of returns filed for active corporations, including those filed on Form 1120S for Small Business Corporations. 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 proprietor. When proprietors submitted (with their Form 1040) multiple schedules covering the activities of more than one business, each of these schedules was counted separately. (See also "Farm Landlords and Farm Operators" in Section 2 of this report.)

**Other business deductions**

See "Other deductions."

**Other business income**

See "Business receipts."

**Other costs**

Other costs was a component of cost of sales and operations. For nonfarm businesses, these costs were reported on line 31, schedule A, Form 1065, or line 5, page 2, of schedule C-1, 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 II, 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 for these statistics.

**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 all salaries and wages not deducted as a part of cost of sales and operations or some other item and certain deductions unique to life and mutual insurance companies. For corporations and partnerships, this item also included commissions, insurance, and legal and professional fees. For proprietorships the last three were shown as specific deductions.

**Other employee benefit plans**

See "Employee benefit programs."

**Other interest**

See "Interest, other."

**Other receipts**

For corporations and partnerships, this item included amounts not elsewhere reported on the income statements, such as: income from minor operations; cash discounts; income from claims, license rights, and judgments; net amount earned under operating agreements; profit from commissaries; profit on prior years' collections (installment basis); profit on purchase of corporation's own bonds; recoveries of losses and bad debts previously claimed for tax purposes; refunds for cancellation of contracts; and income from sales of scrap, salvage, or waste. Dividends from domestic corporations not subject to the special deduction were also included for corporations.

**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**

Payroll, shown in this report for proprietorships and partnerships, was the sum of cost of labor reported in cost of sales and operations plus salaries and wages reported among the deduction items. Various kinds of contract labor not actually representing payroll, such as janitorial or secretarial services, were also included. Payments to owners or partners were excluded.

Amounts of payroll were frequently included by taxpayers in other deduction items, such as commissions, legal and professional fees, repairs, or other deduction items. Because of the difficulty of identifying such amounts, they were shown in these tables as reported by the taxpayer. Thus the amount shown for payroll is probably understated.

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

See "Retirement plans."

**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 added to the property value, improvements which appreciably prolonged its life, or expenditures for restoring or replacing property, which were added to the depreciable basis of the property and recovered through depreciation.

The "class life asset depreciation range system" included a provision for accounting for repairs of property placed in a "vintage" account. Taxpayers could elect to deduct currently expenditures for repairs, maintenance, rehabilitation, or improvement up to a specified amount (repair allowance) for each account, with an excess being capitalized in its own "vintage" account and depreciated.

### 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. It did not include any payments by self-employed persons to their own retirement plans, which were reported on individual income tax returns as adjustments used in arriving at adjusted gross income.

### Royalties

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

Excluded were certain royalties received under a lease agreement on timber, coal deposits, and domestic iron ore deposits, which were allowed special tax treatment. Under elective provisions of Code section 631, the net gain or loss on such royalties were included in the computation of net gain or loss on sales or exchanges of certain business property under section 1231. If the overall result of this computation was a net gain, it was eligible for treatment as a long-term capital gain, taxable at the capital gains rates. If the overall

result was a net loss, it was fully deductible in the current year as an ordinary noncapital loss.

### 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 were included in "Other deductions," unless included in another deduction item.

### Small Business Corporations

The term, "small business corporation," is used in different parts of the Code for several different kinds of companies; however, in this report the term refers only to those Small Business Corporations defined in Subchapter S of the Code that elected to be taxed through their shareholders and filed on Form 1120S. This was the type of corporation frequently referred to in tax literature as "Subchapter S corporations," "pseudo-corporations," "hybrid corporations," or "tax-option small business corporations." The characteristics of these corporations are given in section 4 of this report.

### 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 taxes paid to foreign countries or United States possessions were also deductible unless claimed as a credit against income tax. Not deductible were such taxes as Federal income and excess profits taxes, gift taxes, and taxes assessed against local benefits. If a business included in business receipts the excise and related taxes included in the sales price of its products, these taxes also were generally included in the deduction for taxes paid.

### Total assets

Total assets were those reported in the end-of-year balance sheet in the corporations and partnerships' books of account. Total assets were net after reduction by accumulated depreciation, amortization, and depletion, and by the reserve for bad debts. When these reserves were reported as liabilities, they were treated as reductions from the asset accounts to which they related and the totals of assets and liabilities were adjusted accordingly.

Estimates of total assets for the few returns of corporations that failed to provide balance sheet information were based on schedules in the tax return other than the balance sheet, for example, the schedules for depreciation, bad debts, and cost of goods sold; information from reference books; and relationships between income statement and balance sheet items on similar returns which had both statements and

which were classified in the same industrial group. Estimates were not made for partnership returns without balance sheets; so many partnerships did not report balance sheet data (about 37 percent in 1972) that an adequate base for making estimates could not be constructed.

### **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, total deductions also included expenses connected with investment income, and net loss from sales of noncapital assets. Total deductions for partnerships also included farm net loss and the partnership's share of net 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 reflect 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.

### **Zero assets**

This category was used in classifying returns by size of total assets. Included were: (1) final returns of liquidating or dissolving corporations or partnerships which had disposed of all assets and (2) final returns of merging corporations whose assets and liabilities were reported in the returns of the acquiring corporations.







Table 7F.—CORPORATIONS: COEFFICIENT OF VARIATION (PERCENT) OF THE ESTIMATED NUMBER OF RETURNS, 1972

Estimated number of returns	Coefficient of variation (Percent)
400 and under.....	(1)
500.....	31.6
700.....	26.7
1,000.....	22.3
1,500.....	18.2
2,000.....	15.8
2,500.....	14.1
4,000.....	11.2
5,000.....	10.0
7,000.....	8.4
10,000.....	7.1
15,000.....	5.8
20,000.....	5.0
25,000.....	4.5
40,000.....	3.5
50,000.....	3.2
75,000.....	2.6
100,000.....	2.2
150,000.....	1.8
200,000.....	1.6
500,000.....	1.0

<sup>1</sup>Excessive sampling variability for the estimated number of returns.

### Response and Other Nonsampling Errors

In transcribing and tabulating the information from the returns in the sample, additional checks, were imposed to improve the quality of the resulting estimates. Incorrect or missing entries were corrected during statistical processing

to make them consistent with other entries on the return or accompanying schedules.

Quality of the basic data abstracted at the processing centers was controlled by means of a continuous sampling verification system. Prior to tabulating, numerous computer tests were applied to each return record to assure that proper balance and relationship between return items were maintained.

In addition, an independent "quality assurance" review was conducted in the Statistics Division, National Office. This review consisted of an independent reprocessing of a small subsample of returns. Differences were noted and used to inform the processing centers of quality levels and to detect areas in which additional training or instructions were needed.

Finally, prior to publication, all statistics and tables were reviewed for accuracy and reasonableness, in light of provisions of tax laws, taxpayer reporting variations and limitation, economic conditions, comparability with other statistical series, and statistical techniques used in data processing.

However, the controls maintained over the selection of the sample returns, the processing of the source data and the review of the statistics did not completely eliminate the possibility of error. Also, practical operating considerations necessitated allowance of reasonable tolerances in the statistical processing of the data.



This section presents a comparison of Standard Industrial Classification of Establishments with Groupings used for Statistics of Income, 1971 and 1972, Proprietorships and Partnerships.

The industry groups for proprietorships and partnerships in this report reflect 1972 Standard Industrial Classification revisions which are summarized below:

(a) Farms were separated into two major groupings: agricultural production-crop and agricultural production-livestock.

(b) The definition of livestock farms was broadened to include poultry hatcheries; fish and frog farms for food; beef and cattle feedlots; and livestock, sheep, and goats on a contract basis.

(c) Hunting and trapping and game propagation, previously a separate group in Agricultural services and hunting and trapping was included in the new grouping, Fishing, hunting, and trapping.

(d) Fishery was changed to Fishing and is included in Fishing, hunting and trapping.

(e) In Construction, the title of the grouping was changed from Contract Construction to Construction to reflect the addition of Operative builders, formerly a part of Finance, insurance, and real estate. Also, in Construction, Special trade contractors now includes special trade contractors engaged in work on heavy or engineering construction. Formerly, these activities were classified in General contractors other than building.

(f) Wholesale trade was separated into two parts, Wholesale trade—durables and Wholesale trade—non-durables.

(g) Farmers and building contractors were considered as customers of Wholesale trade rather than Retail trade. This change resulted in moving farm machinery dealers; hay, grain, and feed stores; and many building material stores from Retail trade to Wholesale trade. Establishments which sold lumber and other construction materials to the general public and who identified themselves in Retail trade were classified in the statistics in Retail trade, Building materials dealers.

















Standard Industrial Classification 1967 Manual (1)	Standard Industrial Classification 1972 Manual (2)	Statistics of Income Classification			
		1971 (3)	1972 (4)		
SERVICES--Continued	SERVICES--Continued	SERVICES--Continued	SERVICES--Continued		
81. Legal services.....	} No change.....	8100 Legal services.....	8111 Legal services.		
82. Educational services..... [No corresponding identification].....		83. Social services.....	8200 Educational services..... [No corresponding identification].....	No change. [No corresponding identification.]	
84. Museums, art galleries, botanical and zoological gardens.....	No change.....	[No corresponding identification; included in 8989].....	[No corresponding identification; included in 8999.]		
89. Miscellaneous services.....	89. Miscellaneous services.....				
891 Engineering and architectural services.....	891 Engineering, architectural, and surveying services.....	} 8912 Engineering services..... 8913 Architectural services.....	} 8911 Engineering and architectural services.		
893 Accounting, auditing, and bookkeeping services....	} No change.....			8932 Certified public accountants.....	} No change.
899 Services, not elsewhere classified.....				8933 Other accounting, auditing, and bookkeeping services.....	
99. NONCLASSIFIABLE ESTABLISHMENTS.....		8989 Other services.....	No change.		
		9000 Nature of business not allocable.....			

# Historical Summary

## Contents

### *Basic tables*

- 9.1 Proprietorships: Receipts, cost of sales and operations, depreciation, payroll, and net profit, by industrial division 1963-1972, **212**
- 9.2 Partnerships: Receipts, cost of sales and operations, depreciation, payroll, and net profit, by industrial division, 1963-1972, **214**
- 9.3 Small Business Corporations: Receipts, selected deductions, and net income, by industrial division, 1963-1972, **217**
- 9.4 All corporation returns: Receipts, selected deductions, and net income, by industrial division, 1963-1972, **220**

This section contains statistics for proprietorships, partnerships, Small Business Corporations, and all corporations for the 10-year period 1963-1972. Tables 9.1-9.4 present selected income and deduction items for each form of business organization, classified by industrial division. These statistics were originally 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.























# 1972 Forms and Instructions

## **Contents**

U.S. Individual Income Tax Return, Form 1040, **224**

Schedule C, Profit (or loss) from Business or Profession, **232**

Schedule F, Farm Income and Expenses, **233**

Farm Rental Income and Expenses, Form 4835, **234**

U.S. Partnership Return of Income, Form 1065, **235**

U.S. Small Business Corporation Income Tax Return, Form  
1120S, **240**

U.S. Corporation Income Tax Return, Form 1120, **246**

For the year January 1-December 31, 1972, or other taxable year beginning 1972, ending 19

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) Present home address (Number and street, including apartment number, or rural route) City, town or post office, State and ZIP code

Filing Status—check only one: 1 Single 2 Married filing joint return (even if only one had income) 3 Married filing separately. If wife (husband) is also filing give her (his) social security number and first name here. 4 Unmarried Head of Household 5 Widow(er) with dependent child (Enter year of death of husband (wife) ▶ 19)

Exemptions 6 Yourself 7 Wife (husband) 8 First names of your dependent children who lived with you 9 Number of other dependents (from line 32) 10 Total exemptions claimed

Caution: If you have unearned income and you could be claimed as a dependent on your parent's return, see boxed instruction on page 7, under the heading "Tax-Credits-Payments." Check this block.

Table with 2 columns: Description (18-27) and Amount. Includes sections for Tax, Payments and Credits, and Bal. Due or Refund.

Foreign Accounts 28 If line 22 is larger than line 27, enter BALANCE DUE IRS 29 If line 27 is larger than line 22, enter amount OVERPAID 30 Line 29 to be REFUNDED TO YOU 31 Line 29 to be credited on 1973 estimated tax

Sign here Your signature Date Preparer's signature (other than taxpayer) Date

Other Dependents table with columns: (a) NAME, (b) Relationship, (c) Months lived in your home, (d) Did dependent have income of \$750 or more?, (e) Amount YOU furnished for dependent's support, (f) Amount furnished by OTHERS including dependent.

Revenue Sharing 32 Total number of dependents listed in column (a). Enter here and on line 9 33 Print or type the location of your principal place of residence at end of year

34 Enter the number of persons included on line 10 who (1) are filing a return of their own; or, (2) did not live at your principal place of residence at the end of the year

PART I.—Income other than Wages, Dividends, and Interest Table with 2 columns: Description (35-45) and Amount.

PART II.—Adjustments to Income Table with 2 columns: Description (46-50) and Amount.

PART III.—Tax Computation (Do not use this part if you use Tax Tables 1-12 to find your tax.) Table with 2 columns: Description (51-55) and Amount.

PART IV.—Credits Table with 2 columns: Description (56-61) and Amount.

PART V.—Other Taxes Table with 2 columns: Description (62-67) and Amount.

PART VI.—Other Payments Table with 2 columns: Description (68-71) and Amount.













Page 26

1972 Tax Rate Schedules

If you do not use one of the Tax Tables, figure your tax on the amount

on Form 1040, line 55, by using the appropriate Tax Rate Schedule on

this page. Enter tax on Form 1040, line 18.

SCHEDULE X—Single Taxpayers Not Qualifying for Rates in Schedule Y or Z

SCHEDULE Y—Married Taxpayers and Certain Widows and Widowers If you are a married person living apart from your wife (husband), see page 5 of the instructions to see if you can be considered to be "unmarried" for purposes of using Schedule X or Z.

SCHEDULE Z—Unmarried (or legally separated) Taxpayers Who Qualify as Heads of Household (See page 5)

If the amount on Form 1040, line 55, is: Enter on Form 1040, line 18: Not over \$500 ...14% of the amount on line 55.

Table with 4 columns: Over, But not over, of excess over, and tax amount. Rows range from \$500 to \$100,000.

Married Taxpayers Filing Joint Returns and Certain Widows and Widowers (See page 5)

If the amount on Form 1040, line 55, is: Enter on Form 1040, line 18: Not over \$1,000 ...14% of the amount on line 55.

Table with 4 columns: Over, But not over, of excess over, and tax amount. Rows range from \$1,000 to \$200,000.

Married Taxpayers Filing Separate Returns

If the amount on Form 1040, line 55, is: Enter on Form 1040, line 18: Not over \$500 ...14% of the amount on line 55.

Table with 4 columns: Over, But not over, of excess over, and tax amount. Rows range from \$500 to \$100,000.

If the amount on Form 1040, line 55, is: Enter on Form 1040, line 18: Not over \$1,000 ...14% of the amount on line 55.

Table with 4 columns: Over, But not over, of excess over, and tax amount. Rows range from \$1,000 to \$180,000.



SCHEDULE F (Form 1040)

Farm Income and Expenses

(Compute social security self-employment tax on Schedule SE) Attach to Form 1040.

1972

Name(s) as shown on Form 1040

Social security number

Business name and address

If you filed Form 943, enter employer identification number here

Location of farm(s) and number of acres in each farm

Part I Farm Income—Cash Receipts and Disbursements Method

Do not include sales of livestock held for draft, breeding, sport, or dairy purposes; report such sales on Form 4797.

Sales of Purchased Livestock and Other Items Purchased for Resale

Table with columns: Description, Amount received, Cost or other basis. Rows for Livestock, Other items, Totals, Profit or loss.

Sales of Market Livestock and Produce Raised and Held Primarily for Sale and Other Farm Income

Table with columns: Kind, Quantity, Amount. Rows for Cattle, Calves, Sheep, Swine, Poultry, Dairy products, Eggs, Wool, Cotton, Tobacco, Vegetables, Grain, Fruits and nuts, Other.

OTHER FARM INCOME

Table with rows for Machine work, Patronage dividends, Per-unit retains, Agricultural program payments (Cash, Materials and services), Commodity Credit loans, Federal/State gasoline tax refund, Other.

27 Add lines 5 through 26

54 Net farm profit (or loss) (subtract line 53 from 28). Enter here and on line 39, Form 1040. ALSO enter on Schedule SE, Part II, line 4a.

\* Use amount on line 28 for optional method of computing net earnings from self-employment. (See line 6, Part II, Schedule SE.)

Part II Farm Deductions—For Cash and Accrual Method Taxpayers

Do not include personal or living expenses not attributable to production of farm income, such as taxes, insurance, repairs, etc., on your dwelling.

Table with columns: Items, Amount. Rows for Labor hired, Repairs, Interest, Rent of farm, Feed, Seed, Fertilizers, Machine hire, Supplies, Breeding fees, Veterinary, Gasoline, Storage, Taxes, Insurance, Utilities, Freight, Conservation, Land clearing, Pension, Employee benefit, Other.

51 Add lines 29 through 50

52 Depreciation (from line 59, Part III)

53 Total deductions. Add lines 51 and 52

Schedule F (Form 1040) 1972

Part III Depreciation (Do not include property you and your family occupy as a dwelling, its furnishings, and other items used for personal purposes.)

Note: If depreciation is computed by using the Class Life (ADR) System for assets placed in service after December 31, 1970, or the Guideline Class Life System for assets placed in service before January 1, 1971, you must file Form 4832 (Class Life (ADR) System) or Form 5006 (Guideline Class Life System).

If you elected the Class Life (ADR) System this taxable year, check this box. If you elected the Guideline Class Life System this taxable year, check this box.

Table with columns: a. Group and guideline class or description of property, b. Date acquired, c. Cost or other basis, d. Depreciation allowed or allowable in prior years, e. Method of computing depreciation, f. Life or rate, g. Depreciation for this year. Rows for 55 Total additional first-year depreciation, 56 Depreciation from Form 4832, 57 Depreciation from Form 5006, 58 Other depreciation (Buildings, Furniture, etc.), 59 Totals.

SUMMARY OF DEPRECIATION (Other Than Additional First Year Depreciation)

Summary table with columns: Straight line, Declining balance, Sum of the year-digits, Units of production, Other (specify), Total. Rows for a. Depreciation from Form 4832, b. Depreciation from Form 5006, c. Other.

Part IV Farm Income—Accrual Method

(Do not include sales of livestock held for draft, breeding, sport, or dairy purposes; report such sales on Form 4797 and omit them from "On hand at beginning of year" column)

Table with columns: Description, 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. Rows for 60 Totals.

Part V Summary of Income and Deductions—Accrual Method

Table with rows for 61 Inventory of livestock, crops, and products at end of year, 62 Sales of livestock, crops, and products during year, 63 Agricultural program payments, 64 Commodity Credit loans, 65 Federal gasoline tax credit, 66 State gasoline tax refund, 67 Other farm income.

68 Add lines 62 through 67

69 Total (add lines 61 and 68)

70 Inventory of livestock, crops, and products at beginning of year

71 Cost of livestock and products purchased during year

72 Gross profits (subtract the sum of lines 70 and 71 from line 69)

73 Total deductions from line 53, Part II, page 1

74 Net farm profit (or loss) (subtract line 73 from line 72). Enter here and on line 39, Form 1040. ALSO enter on Schedule SE, Part II, line 4a.

\* Use amount on line 72 for optional method of computing net earnings from self-employment. (See line 6, Part II, Schedule SE.)

Form 4835

Farm Rental Income and Expenses
(Crop and Livestock Shares Received by Nonparticipating Landowner (or Sub-lessor))

1972

Name(s) as shown on Form 1040

Social security number

Business name and address

If you filed Form 943, enter employer identification number here

Location of farm(s) and number of acres in each farm

Purpose.—This form is designed to report farm rental income based on crops or livestock produced by the tenant, where the landowner (or sub-lessor) does not materially participate in the operation or management of the farm.

is based on a flat charge. Report directly on Schedule E, Form 1040. (2) If you report both farm rental income on line 22 of this form and cash rental income from farm property in Schedule E, Form 1040, you need not prorate the farm expenses attributable to this farm rental income. Instead, you may report the total farm rental expenses in Part II of this form.

The crops, or livestock, received as rents are reported as income only in the year they are converted to cash, or the equivalent, regardless of the accounting method employed to report income and expenses. Reg. 1.61-4(a) and (b).

(3) Tenants must not use this form to report farm income and expenses. (Individuals use Schedule F, Form 1040.)

Note: (1) Landowners (or sub-lessors) must not use this form to report cash rent received for pasture, or farm land, where the amount

(4) The instructions for Schedule F, Form 1040, are applicable for the income and deduction items in Part I and Part II.

Part I Gross Farm Rental Income—Based on Production (Include amount converted to cash or the equivalent)

Part II Deductions—Farm Rental Property (Exclude personal and living expenses)

Table with columns: Kind, Quantity, Amount. Rows include Cattle, Calves, Sheep, Swine, Poultry, Dairy products, Eggs, Wool, Cotton, Tobacco, Vegetables, Grain, Fruits and nuts, Other (specify), OTHER FARM RENTAL INCOME, Patronage dividends, Per-unit retains, Agricultural program payments, Commodity Credit loans, Federal gasoline tax credit, State gasoline tax refund, Gross farm rents.

Table with columns: Items, Amount. Rows include Labor hired, Repairs, maintenance, Interest, Rent of farm, pasture, Feed purchased, Seed, plants purchased, Fertilizers, lime, Machine hire, Supplies purchased, Breeding fees, Veterinary, medicine, Gasoline, fuel, oil, Storage, warehousing, Taxes, Insurance, Utilities, Freight, trucking, Conservation expenses, Land clearing, Pension and profit sharing plans for employees, Employee benefits programs other than line 42, Other expenses (specify), Expenses (add lines 23 through 44).

Part III Gross Income from Farming—Other than Schedule F (Form 1040)

WHEN TO USE: Complete this part only if your gross farm income is at least two-thirds of your income from all sources.

To determine your gross farm income, enter your share from the sources below. If the total is at least two-thirds of your gross income, the penalty for failure to pay estimated tax will not apply if you file your tax return, and pay the tax due, on or before March 1, 1973.

Table with columns: Source(s), Gross farm income (your share). Rows include Partnership(s), Estate(s) and trust(s), Gross farm rents from line 22 above, Total (add lines 1, 2 and 3).

Form 4835 (1972)

Page 2

Schedule for Depreciation Claimed on Farm Rental Property (Nonparticipating Landowner (or Sub-lessor))

(Do not include property you and your family occupy as a dwelling, its furnishings, and other items used for personal purposes.) Note: If depreciation is computed by using the Class Life (ADR) System for assets placed in service after December 31, 1970, or the Guideline Class Life System for assets placed in service before January 1, 1971, you must file Form 4832 (Class Life (ADR) System) or Form 5006 (Guideline Class Life System).

If you elected the Class Life (ADR) System this taxable year, check this box

If you elected the Guideline Class Life System this taxable year, check this box

Table with columns: (a) Group and guideline class or description of property, (b) Date acquired, (c) Cost or other basis, (d) Depreciation allowed or allowable in prior years, (e) Method of computing depreciation, (f) Life or rate, (g) Depreciation for this year. Rows include Total additional first-year depreciation, Depreciation from Form 4832, Depreciation from Form 5006, Other depreciation: Buildings, Furniture and fixtures, Transportation equipment, Machinery and other equipment, Other (specify).

U.S. Partnership Return of Income  
FOR CALENDAR YEAR 1972 or other taxable year beginning

1972

Name, Employer Identification No., Business Code No., County in which located, Date business commenced

Is this business located within the boundaries of the city, town, etc., indicated? Yes No  
Was this partnership in business at the end of 1972? Yes No  
How many months in 1972 was this partnership in business?

IMPORTANT—All applicable lines and schedules must be filled in. If the lines on the schedules are not sufficient, see Instruction Q.

Table with 12 rows for INCOME. Columns: Description, Amount, Balance. Includes Gross receipts or sales, Less: Cost of goods sold, Gross profit, Ordinary income, Nonqualifying dividends, Interest, Rents, Royalties, Net farm profit, Net ordinary gain, Other income, TOTAL income.

Table with 12 rows for DEDUCTIONS. Columns: Description, Amount. Includes Salaries and wages, Payments to partners, Rent, Interest, Taxes, Bad debts, Repairs, Depreciation, Amortization, Depletion, Retirement plans, Employee benefit programs, Other deductions, TOTAL deductions, Ordinary income (loss).

Schedule A—COST OF GOODS SOLD. Table with 7 rows. Columns: Description, Amount. Includes Inventory at beginning of year, Purchases, Less cost of items withdrawn, Cost of labor, Material and supplies, Other costs, Total of lines 27 through 31, Less: Inventory at end of year, Cost of goods sold.

Method of inventory valuation. 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.

Schedule D—CAPITAL GAINS AND LOSSES (See Instructions for Schedule D)

Part I Short-term capital gains and losses—assets held 6 months or less. Table with 6 columns: Kind of property and description, Date acquired, Date sold, Gross sales price, Cost or other basis and expense of sale, Gain or (loss).

Part II Long-term capital gains and losses—assets held more than 6 months. Table with 6 columns: Kind of property and description, Date acquired, Date sold, Gross sales price, Cost or other basis and expense of sale, Gain or (loss).

Schedule H—INCOME FROM RENTS. Table with 5 columns: Kind and location of property, Amount of rent, Depreciation, Repairs, Other expenses. Includes Totals and Net income (loss).

Schedule I—BAD DEBTS (See Instruction 18). Table with 6 columns: Year, Trade notes and accounts receivable, Sales on account, Current year's provision, Recoveries, Amount charged against reserve, Reserve for bad debts at end of year.

Schedule J—DEPRECIATION (See Instruction 20) Note: If depreciation is computed by using the Class Life (ADR) System for assets placed in service after December 31, 1970, or the Guideline Class Life System for assets placed in service before January 1, 1971, you must file Form 4832 (Class Life (ADR) System or Form 5006 (Guideline Class Life System)).

SUMMARY OF DEPRECIATION (Other than Additional First-Year Depreciation). Table with 6 columns: Straight line, Declining balance, Sum of the years'-digits, Units of production, Other (specify), Total. Includes Depreciation from Form 4832, Depreciation from Form 5006, and Other.

Schedule K—PARTNER'S SHARES OF INCOME, CREDITS, DEDUCTIONS, ETC.

Enter the total distributive amount for each applicable item listed below. Note: Each partner's distributive share of partnership items will be entered on Schedule K-1.

List the number of partners in the partnership

Table with columns for Partnership's distributive share items and Total. Rows include Salary, interest, and ordinary income (loss), Depreciation, Dividends, Capital gains, Net gain (loss) from involuntary conversions, Net gain (loss) from sale or exchange of property, Net earnings from self-employment, Contributions, Expense account allowance, Foreign taxes, Taxes paid, Payments by partnership to retirement plan, and Investment in property.

Table for Section 15: Other (specify). Includes sub-sections for Property and Life years with options (a) through (f).

Table for Section 16: Specially allocated items and Section 17: Tax preference items. Includes accelerated depreciation on real property, amortization of certified pollution control facilities, railroad rolling stock, on-the-job training facilities, child care facilities, reserves for losses on bad debts, depletion, and capital gains (losses).

\*Each partner must be notified as to the amount of his distributive share of long-term capital gains that may qualify as "sub-section (d) gains," see section 1201(d).

Table for Schedule L: BALANCE SHEETS. Columns: Beginning of taxable year (A) Amount, (B) Total, End of taxable year (C) Amount, (D) Total. Rows: ASSETS (Cash, Trade notes, Inventories, Gov't obligations, Other current assets, Mortgage and real estate loans, Buildings, Depletable assets, Land, Intangible assets, Other assets, Total assets) and LIABILITIES AND CAPITAL (Accounts payable, Mortgages, Other current liabilities, Total liabilities and capital).

Schedule M—RECONCILIATION OF PARTNERS' CAPITAL ACCOUNTS (See Instruction for Schedule M)

Table for Schedule M: RECONCILIATION OF PARTNERS' CAPITAL ACCOUNTS. Columns: Partner, a. Capital account at beginning of year, b. Capital contributed during year, c. Ordinary income (loss) from line 26, page 1, d. Income not included in column c plus non-taxable income, e. Losses not included in column c, plus unallowable deductions, f. Withdrawals and distributions, g. Capital account at end of year.

Schedule N—COMPUTATION OF NET EARNINGS FROM SELF-EMPLOYMENT (See Instruction for Schedule N)

Table for Schedule N: COMPUTATION OF NET EARNINGS FROM SELF-EMPLOYMENT. Rows: 1 Ordinary income, 2 Add: Payments to partners—salaries and interest, 3 Net ordinary loss, 4 Total, 5 Less: Nonqualifying dividends, 6 Interest, 7 Net rentals from real estate, 8 Net ordinary gain, 9 Net earnings from self-employment. Includes questions K, L, M, N, O, P, Q regarding partnership details and deductions.







Form 1120S U.S. Small Business Corporation Income Tax Return for the calendar year 1972 or 1972

Department of the Treasury Internal Revenue Service other taxable year beginning 1972, ending 1972, 19 Name C Employer Identification No. B Business Code No. Number and street D County in which located City or town, State, and ZIP code E Enter total assets from line 14, column D, Schedule L

IMPORTANT—All applicable lines and schedules must be filled in. If the lines on the schedules are not sufficient, see instruction N.

GROSS INCOME Table with 11 rows: 1 Gross receipts or gross sales, 2 Less: cost of goods sold, 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 Gross rents, 8 Gross royalties, 9 Gains and losses, 10 Other income, 11 Total income.

DEDUCTIONS Table with 18 rows: 12 Compensation of officers, 13 Salaries and wages, 14 Repairs, 15 Bad debts, 16 Rents, 17 Taxes, 18 Interest, 19 Contributions, 20 Amortization, 21 Depreciation, 22 Depletion, 23 Advertising, 24 Pension, profit-sharing, etc. plans, 25 Employee benefit programs, 26 Other deductions, 27 Total deductions, 28 Taxable income.

TAX Table with 6 rows: 29 Income tax on capital gains, 30 Minimum tax, 31 Total tax, 32 Credits, 33 TAX DUE, 34 OVERPAYMENT.

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.

Signature and Title lines for officer and preparer, including date and preparer's address.

Method of inventory valuation (specify) 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.

Schedule E—COMPENSATION OF OFFICERS (See instruction 12)

Schedule E Table with 7 columns: 1. Name of officer, 2. Social security number, 3. Title, 4. Time devoted to business, 5. Percentage of corporation stock owned, 6. Amount of compensation, 7. Expense account allowances.

Schedule F—BAD DEBTS—RESERVE METHOD (See instruction 15)

Schedule F Table with 7 columns: 1. Year, 2. Trade notes and accounts receivable outstanding at end of year, 3. Sales on account, 4. Current year's provision, 5. Recoveries, 6. Amount charged against reserve, 7. Reserve for bad debts at end of year.

Schedule G—DEPRECIATION (See instruction 21) Note: If depreciation is computed by using the Class Life (ADR) System for assets placed in service after December 31, 1970, or the Guideline Class Life System for assets placed in service before January 1, 1971, you must file Form 4532 (Class Life (ADR) System) or Form 5006 (Guideline Class Life System) with your return.

Check box(es) if you made an election this taxable year to use Class Life (ADR) System and/or Guideline Class Life System.

Schedule G Table with 7 columns: 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. Includes rows for Total additional first-year depreciation, Depreciation from Form 4832, Depreciation from Form 5006, and Other depreciation.

Schedule H—SUMMARY OF DEPRECIATION (other than additional first-year depreciation)

Schedule H Table with 6 columns: Straight line, Declining balance, Sum of the years'-digits, Units of production, Other (specify), Total. Includes rows for Depreciation from Form 4832, Depreciation from Form 5006, and Other.

Schedule J—TAX COMPUTATION (See Instructions)

Schedule J Table with 6 rows: 1 Taxable income, 2 (a) Enter 48 percent of line 1, 2 (b) Subtract \$6,500, 3 Net long-term capital gain, 4 Subtract \$25,000, 5 Balance, 6 Enter 30 percent of line 5, 7 Income tax.

The Internal Revenue Service does not require a seal on this form, but if one is used, please place it here.

Schedule K—COMPUTATION OF UNDISTRIBUTED TAXABLE INCOME AND SUMMARY OF TOTAL DISTRIBUTIONS

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 31, page 1)
3 Corporation's undistributed taxable income

SUMMARY OF DISTRIBUTIONS AND OTHER ITEMS (attach additional sheets if necessary)

Table with 5 columns: 1. Name and address of each shareholder, 2. Social security number, 3. Stock ownership (Number of shares, Period held), 4. Compensation, 5. Percentage of time devoted to business.

4 Actual dividend distributions taxable as ordinary income (Do not include amounts shown on line 6).
5 Actual dividend distributions taxable as long-term capital gain (after tax)\*
6 Actual dividend distributions entitled to exclusion.
7 Nondividend distributions.
8 Undistributed taxable income—taxable as ordinary income or (loss).
9 Undistributed taxable income—taxable as long-term capital gain (after tax)\*

10 INTEREST ON INVESTMENT INDEBTEDNESS:
(a) Investment interest expense
(b) Investment income
(c) Investment expense

11 ITEMS OF TAX PREFERENCE:
(a) Accelerated depreciation on real property: (1) Low-income rental housing, (2) Other real property
(b) Accelerated depreciation on personal property subject to a net lease
(c) Amortization of: (1) Certified pollution control facilities, (2) Railroad rolling stock, (3) On-the-job training facilities, (4) Child care facilities
(d) Reserves for losses on bad debts of financial institutions
(e) Excess percentage depletion
(f) Net long-term capital gain after tax

\*Each shareholder must be notified as to what amount of his pro rata share of long-term capital gains may qualify as subsection (d) gains. See section 1201(d).

Schedule K-1—COMPLETE SEPARATE SCHEDULE K-1 FOR EACH SHAREHOLDER—File Copy A with Form 1120S, give Copy B to each shareholder, and keep Copy C for your records.

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?
H Did the corporation during the taxable year have any contracts or subcontracts subject to the Renegotiation Act of 1951?
I Amount of taxable income or (loss) for: 1969, 1970, 1971
J Refer to page 7 of Instructions and state the principal: Business activity, Product or service
K Were you a member of a controlled group subject to the provisions of sections 1561 or 1562?
L Did you claim a deduction for expenses connected with any: (1) Entertainment facility, (2) Living accommodations, (3) Employees' families, (4) Employee or family vacations?
M Did you file all required Forms 1099, 1096 and 1087?
N Did the corporation, at any time during the taxable year, have any interest in or signature or other authority over a bank, securities, or other financial account in a foreign country?
O Answer only if (1) this is the first 1120S return filed since your election to be treated as a small business corporation and (2) the corporation was in existence for the taxable year prior to the election and had investment credit property: Was an agreement filed under section 1.47-4(b) of the Regulations?

Schedule L—BALANCE SHEETS (See instructions)

Table with columns: ASSETS, Beginning of taxable year (A) Amount, (B) Total, End of taxable year (C) Amount, (D) Total. Rows include Cash, Trade notes and accounts receivable, Inventories, Gov't obligations, Other current assets, Loans to shareholders, Mortgage and real estate loans, Other investments, Buildings and other fixed depreciable assets, Depletable assets, Land, Intangible assets, Other assets, LIABILITIES AND SHAREHOLDERS' EQUITY, Accounts payable, Mtgs., notes, bonds payable, Other current liabilities, Loans from shareholders, Mtgs., notes, bonds payable in 1 year or more, Other liabilities, Capital stock, Paid-in or capital surplus, Retained earnings, Shareholders' undistributed taxable income, Less cost of treasury stock, Total liabilities and shareholders' equity.

Schedule M-1—RECONCILIATION OF INCOME PER BOOKS WITH INCOME PER RETURN

1 Net income per books
2 Federal income tax
3 Excess of capital losses over capital gains
4 Taxable income not recorded on books this year (itemize)
5 Expenses recorded on books this year not deducted in this return (itemize)
6 Total of lines 1 through 5
7 Income recorded on books this year not included in this return (itemize)
8 Deductions in this tax return not charged against book income this year (itemize)
9 Total of lines 7 and 8
10 Income (line 28, page 1)—line 6 less line 9

Schedule M-2—ANALYSIS OF UNAPPROPRIATED RETAINED EARNINGS PER BOOKS (line 24 above)

1 Balance at beginning of year
2 Net income per books
3 Other increases (itemize)
4 Total of lines 1, 2, and 3
5 Distributions out of current or accumulated earnings and profits: (a) Cash, (b) Stock, (c) Property
6 Current year's undistributed taxable income or net operating loss (total of lines 8 and 9, Schedule K)
7 Other decreases (itemize)
8 Total of lines 5, 6, and 7
9 Balance at end of year (line 4 less line 8)





















- Active businesses, 188\*
- Adjusted gross income, 188\*
  - proprietorships, 60-79
- Advertising, 188\*
  - Small Business Corporations, 148-60
  - all corporations, 172-6
- Amortization, 188\*
  - proprietorships, 10-7
  - partnerships, 87-101
  - Small Business Corporations, 148-60
  - all corporations, 172-6
  
- Bad debts, 189\*
  - proprietorships, 10-7
  - partnerships, 87-101
  - Small Business Corporations, 148-60
  - all corporations, 172-6
- Business deductions, total
  - see "total deductions;" also specific deduction
- Business income (other)
  - proprietorships, 10-7
- Business receipts, 189\*
  - proprietorships, 6-80
  - partnerships, 83-146
  - Small Business Corporations, 148-65
  - all corporations, 168-86
  
- Capital gains (losses), 189\*
  - Small Business Corporations, 148-60
  - all corporations, 172-6
- Changes in law, 187\*
- Class life asset depreciation range system, 195\*
- Commissions
  - proprietorships, 10-7
- Compensation of officers
  - Small Business Corporations, 148-60
  - all corporations, 172-6
- Contributions, 190\*
  - Small Business Corporations, 148-60
  - all corporations, 172-6
- Corporations, 167-86
- Cost of depreciable property, 190\*
  - proprietorships, 54-9
- Cost of goods sold
  - see "cost of sales and operations"
  
- Cost of labor, 190\*
  - proprietorships, 10-7
  - partnerships, 87-101
- Cost of sales and operations, 190\*
  - proprietorships, 10-30
  - partnerships, 87-112
  - Small Business Corporations, 148-61
  - all corporations, 172-86
  
- Deductions, total
  - see "total deductions"
- Depletion, 191\*
  - proprietorships, 10-7
  - partnerships, 87-101
  - Small Business Corporations, 148-60
  - all corporations, 172-6
- Depreciable property
  - see "cost of depreciable property"
- Depreciation, 191\*
  - proprietorships, 6-40, 54-9
  - partnerships, 83-120
  - Small Business Corporations, 148-61
  - all corporations, 168-86
- Distributions to stockholders, 191\*
  - Small Business Corporations, 148-60
  - all corporations, 172-6
- Dividends, 191\*
  - Small Business Corporations, 148-60
  - all corporations, 172-6
  
- Employee benefit programs, 191\*
  - see also "retirement plans"
  - proprietorships, 10-7
  - partnerships, 87-101
  - Small Business Corporations, 148-60
  - all corporations, 172-6
  
- Farm net profit (loss), 192\*
  - partnerships, 87-101
- Forms and instructions, facsimiles, 223-52\*
  
- Geographic data
  - see State data
  
- Historical statistics, 211-22\*
  
- Income from sales and operations, 192\*
  - proprietorships, 10-7
- Income (loss) from other partnerships, 192\*
  - partnerships, 87-101
- Income statements
  - proprietorships, 10-7
  - partnerships, 87-101
  - Small Business Corporations, 148-60
  - all corporations, 172-6
- Income tax, 192\*
  - proprietorships (after credits), 60-79
  - Small Business Corporations, 148-60
  - all corporations (after investment credit), 172-6
- Industrial classification, 187, 201-10
- Insurance
  - proprietorships, 10-7
- Interest on Government obligations, 192\*
  - Small Business Corporations, 148-60
  - all corporations, 172-6
- Interest paid, 192\*
  - proprietorships, 6-17
  - partnerships, 83-101
  - Small Business Corporations, 148-60
  - all corporations, 168-76
- Interest received, 192\*
  - partnerships, 87-101
  - Small Business Corporations, 148-60
  - all corporations, 172-6
- Inventories, 192\*
  - proprietorships, 10-7
  - partnerships, 87-101
  - all corporations, 172-6
  
- Labor hired
  - See "cost of labor"
- Legal and professional fees
  - proprietorships, 10-7
  
- Material and supplies, 193\*
  - proprietorships, 10-7
  - partnerships, 87-101

- Merchandise purchased, 193\*  
 proprietorships, 10-7  
 partnerships, 87-101
- Net gain (loss) noncapital assets, 193\*  
 partnerships, 87-101  
 Small Business Corporations, 148-60  
 all corporations, 172-6
- Net income (deficit), 193\*  
 Small Business Corporations, 148-61  
 all corporations, 168-86
- Net profit (loss), 193\*  
 proprietorships, 6-79  
 partnerships, 83-145
- Net profit (loss) from other partnerships  
 partnerships, 87-101
- Net worth, 193\*  
 Small Business Corporations, 162-5
- Nonqualifying dividends received, 193\*  
 Partnerships, 87-101
- Number of businesses, 194\*  
 proprietorships, 6-79  
 partnerships (number of partner-  
 ships), 83-145  
 Small Business Corporations (number  
 of returns), 148-65  
 all corporations (number of returns),  
 168-86
- Other, 194\*  
 costs, deductions, interest, income,  
 receipts
- Partnerships, 81-145
- Partners (number of)  
 partnerships, 83-6, 96-101, 113-46
- Payments to partners, 194\*  
 partnerships, 87-101, 134-6
- Payroll, 194\*  
 proprietorships, 6-9, 18-40  
 partnerships, 83-6, 102-20
- Pension, profit sharing, stock bonus,  
 annuity plans  
 See "retirement plans"
- Professional fees  
 proprietorships, 10-7
- Profit  
 see "net profit"
- Proprietor, proprietorships (sole), 3-79
- Purchases  
 see "merchandise purchased"
- Receipts  
 see "total receipts"
- Rent paid, 194\*  
 proprietorships, 10-7  
 partnerships, 87-101  
 Small Business Corporations, 148-60  
 all corporations, 172-6
- Rents received, 195\*  
 partnerships, 87-101  
 Small Business Corporations, 148-60  
 all corporations, 172-6
- Repairs, 195\*  
 proprietorships, 10-7  
 partnerships, 87-101  
 Small Business Corporations, 148-60  
 all corporations, 172-6
- Retirement plans, 195\*  
 proprietorships, 10-7  
 partnerships, 87-101  
 Small Business Corporations, 148-60  
 all corporations, 172-6
- Royalties, 195\*  
 partnerships, 87-101  
 Small Business Corporations, 148-60  
 all corporations, 172-6
- Salaries and wages, 195\*  
 proprietorships, 10-7  
 partnerships, 87-101
- Sample design and limitations, 197-200\*
- Shareholders  
 see "stockholders"
- Size of—  
 Adjusted gross income:  
 proprietorships, 60-79  
 Assets (total):  
 partnerships, 96-101  
 Small Business Corporations,  
 155-60  
 Business receipts:  
 proprietorships, 18-30, 54-9  
 partnerships, 102-12  
 Small Business Corporations,  
 161-5  
 all corporations, 177-86  
 Number of partners:  
 partnerships, 134-6  
 Small Business Corporations, 195\*,  
 147-65  
 State data  
 proprietorships, 31-53  
 partnerships, 113-33  
 Stockholders (number)  
 Small Business Corporations, 148-65
- Taxes paid, 195\*  
 proprietorships, 6-17  
 partnerships, 83-101  
 Small Business Corporations, 148-60  
 all corporations, 168-76
- Total assets, 196\*  
 partnerships, 96-101  
 Small Business Corporations, 155-60
- Total deductions, 196\*  
 proprietorships, 10-7  
 partnerships, 87-101  
 Small Business Corporations, 148-60  
 all corporations, 168-86
- Total receipts, 196\*  
 partnerships, 87-101  
 Small Business Corporations, 148-61  
 all corporation, 168-86
- Total receipts less total deductions  
 Small Business Corporations, 148-60  
 all corporations, 172-6
- Year of organization  
 partnerships, 137-45
- Zero assets defined, 196\*

