

1977

**Statistics
of Income**

Sole Proprietorship Returns



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1977

Statistics of Income

Sole Proprietorship Returns

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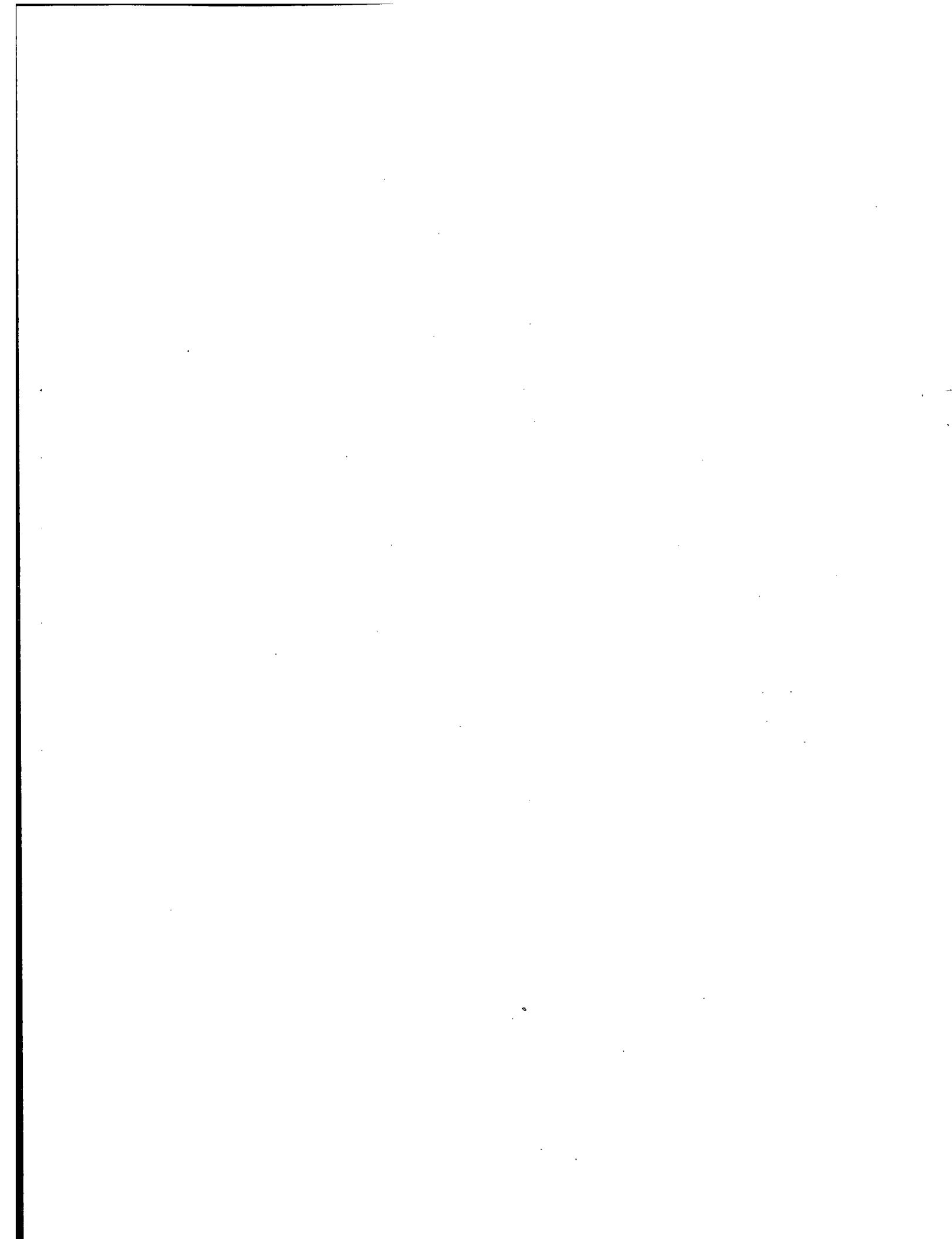
Statistical abstracting of the data was done by each of the ten Internal Revenue Service Centers. Nancy Smith and Henry Lawson of the Data Center designed and conducted the computer processing.

Special recognition is also extended to Noriar (Jerry) Pahigian, statistician at the Andover, Massachusetts Service Center, now retired, who represents the support provided by the Service Center statisticians.

This report annually contains data by industry on receipts, cost of sales and operations, deductions, and net income or deficit of sole proprietorships. Classifications are also by State and size of business receipts.

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COMMISSIONER OF INTERNAL REVENUE

Washington, DC 20224

December 11, 1980

The Honorable G. William Miller
Secretary of the Treasury
Washington, DC 20220

Dear Mr. Secretary:

As required by section 6108 of the Internal Revenue Code, we have prepared for publication the complete report, Statistics of Income--1977, Sole Proprietorship Returns. This report presents income and financial data based on samples of returns of sole proprietorships associated with individual income tax returns filed for the 1977 income year.

Classification of the data by industry and measures of business size are regular features of this annual report. Included this year are data on the investment credit, new jobs credit, and sex of the proprietor operating the business. Also, information on depreciation computed under the Class Life Asset Depreciation Range (CLADR) System is provided for the first time.

With kind regards,

Sincerely,



W. E. Walker
Acting Commissioner

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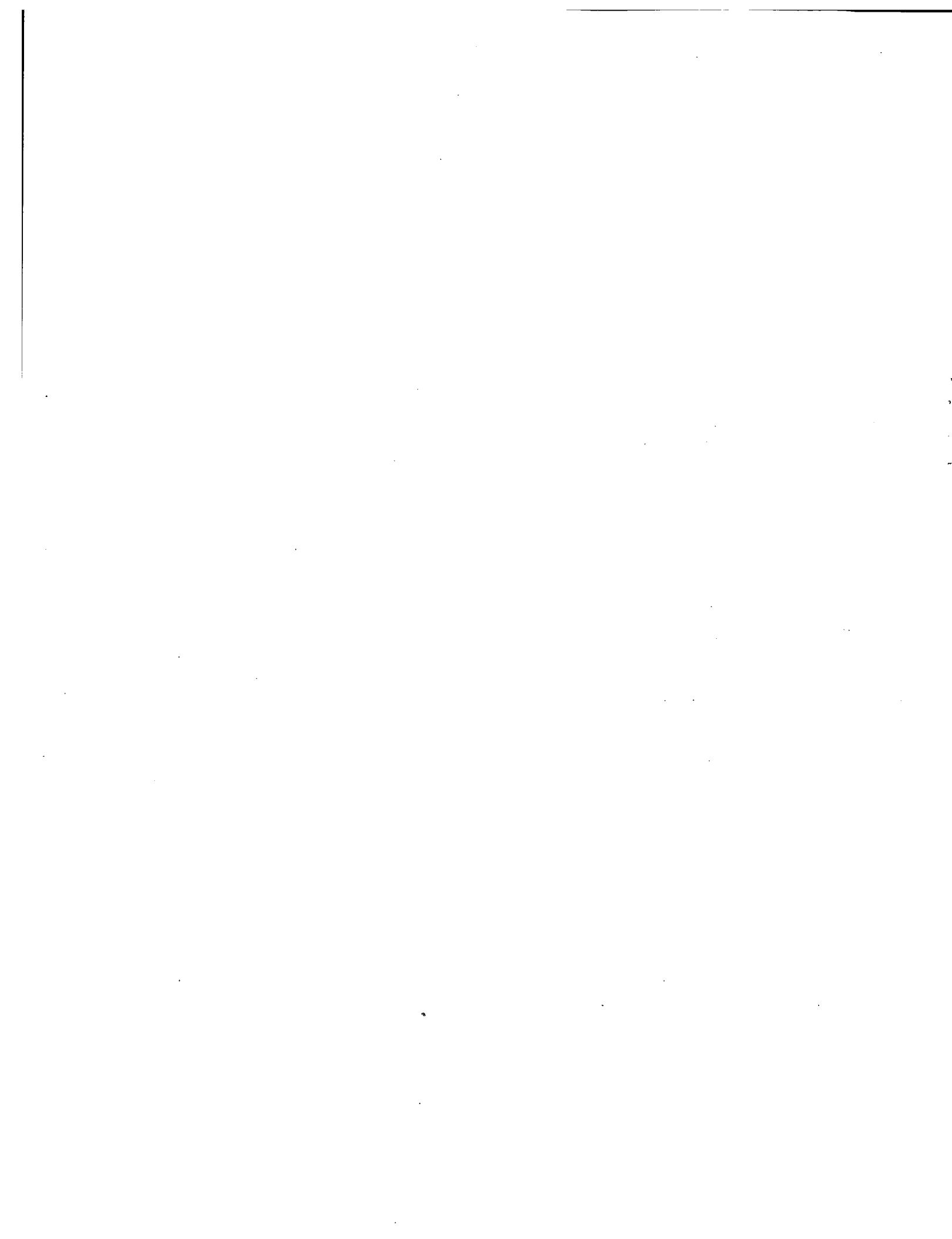
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Section 1

Introduction and Changes in Law

This report is divided into five sections and one appendix. Section 1 provides an introduction of the report and discusses changes in law which affect, in part, the comparability of the statistics from year to year. Section 2 describes the sample and gives some limitations of the data. Section 3 consists exclusively of the basic tables. Section 4 provides an explanation of the terms used in the basic tables. Section 5 contains the tax forms from which the statistical data were derived. Appendix 6 compares the Standard Industrial Classification codes and the Statistics of Income industries contained in this report.

The statistics in this report are estimates derived from a stratified sample, selected before audit, of individual income tax returns filed for the 1977 Income Year. For nearly all taxpayers, the 1977 Income Year corresponded with the calendar year. A small number, however, reported for noncalendar years which ended during 1977 and 1978. The activities reported here encompass virtually the entire range of unincorporated, one-owner businesses, farms, and professional practices, from large enterprises with many employees and hired managers to the part-time operations in which the owner was the only person involved. For example, the owner of a fleet of taxicabs who conducted a business with the help of a large staff and the person who owned a cab and drove it during spare time to supplement the family income might both be included in the "sole proprietorship" statistics. Similarly, the barber who owned a shop and the barber who was the lessor of one of the chairs in the same shop were each also included in the statistics. Excluded were sole proprietorship businesses reported on the returns of the fiduciary agents of estates and trusts; however, very little business activity was involved. For 1974, the most recent prior year for which data were published, there were estimated to be 33 thousand fiduciary income tax returns with sole proprietorship data showing a gross profit (business receipts less cost of sales and operations) of \$0.6 billion. In contrast, the estimates for sole proprietorships reported on individual tax returns for 1977 were 11.3 million businesses showing gross profit of \$182.0 billion.

The basis for inclusion in these statistics was that the sole proprietor must have filed an Individual Income Tax Return (Form 1040) including a business or farm schedule (Schedule C or F) or Form 4835 (Farm Rental Income and Expenses) covering a farm, business, or professional practice. Form 4835 provided Schedule F detail on income and expenses which were included in the farm statistics. In table 1.1, farms are subdivided into "farm operators" and "farm landlords." This latter 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 a share of receipts from the sale of the crop and, if such was the arrangement, a share of expenses. The operator always reported his or her share of the receipts and expenses on the farm schedule, Schedule F.

Likewise, if the landlord "materially participated" in the operation or management of the farm, the landlord used Schedule F to report his or her share of receipts and expenses. On the other hand, if the landlord did not materially participate in the operation or management of the farm, the landlord reported his or her share of receipts and expenses on Form 4835 and submitted Form 4835 with the rent schedule, Schedule E, of the individual income tax return.

FILING REQUIREMENTS

For 1977, a return had to be filed by:

- (a) a single person (other than a surviving spouse under age 65 with gross income of at least \$2,950 (as compared to a \$2,450 filing requirement for 1976);
- (b) a single person (other than a surviving spouse age 65 or over with gross income of at least \$3,700 (\$3,200 for 1976);
- (c) a surviving spouse under age 65 with gross income of at least \$3,950 (\$2,850 for 1976);
- (d) a surviving spouse age 65 or over with gross income of at least \$4,700 (\$3,600 for 1976);
- (e) a married couple, neither of whom filed separate return, with both spouses under age 65 and combined gross income of at least \$4,700 (\$3,600 for 1976);
- (f) a married couple with one spouse age 65 or over and with a combined gross income of at least \$5,450 (\$4,350 for 1976);
- (g) a married couple with both spouses age 65 or over and with a combined gross income of at least \$6,200 (\$5,100 for 1976);
- (h) a married person (regardless of age) whose spouse was filing a separate return (e.g., to obtain refund of income tax withheld), if that married person had a gross income of \$750 or more (no change from 1976).

There were two major exceptions to the above filing requirements:

(1) children claimed as dependents on their parents' return had to file if they had \$750 or more "unearned income" (for example, dividends, interest, capital gains) and

(2) sole 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 sole proprietors filed returns even though not otherwise required, because they elected to pay self-employment tax on gross profits, because they were receiving a refund of income taxes previously paid, or because they were claiming an earned income credit.

Most taxpayers had to file tax returns within 3-1/2 months after the close of their accounting periods. Since the accounting period for nearly all individuals for purposes of this report, was Calendar Year 1977, this meant that returns were due by April 17, 1978.

Business Returns/1977 • Introduction

However, each taxpayer could be granted upon request one automatic 2-month extension of time to file if he or she paid any estimated tax due by the original due date when the request for an extension was made. In addition, U.S. citizens residing or traveling outside the United States and Puerto Rico were automatically granted (without requesting) the 2-month extension.

SUMMARY OF DATA

Selected characteristics of the returns filed by sole proprietors for 1977 compared to 1976 are summarized in Figure A. Although the number of businesses was approximately the same for both years, business receipts increased by 5 percent for 1977 over 1976. Figure B shows net income (less deficit) for the 10-year period, 1968 through 1977. Net income (less deficit) increased 61 percent during this period. Figure C summarizes the number of returns and number of businesses by industrial division. Figure D shows businesses operated predominately by women from information contained in table 1.8. Health-care businesses operated by women are dominant among those businesses operated predominantly by women. Cost of investment credit property classified by type of property and life years, as derived from table 1.9, is shown in Figure E. Property with life years of 7 or more years was dominant for both new and used properties. Jobs credit information is presented in Figure F. The ranking of industrial divisions in Figure F (with Retail trade ranking first) follows generally the same order as the ranking for the amount of "payroll" associated with each of the industrial divisions. In Figure F, Wholesale trade ranks 6th and Transportation, communication, electric, gas and sanitary services ranks 7th, whereas in the ranking for payroll, these industrial divisions are reversed.

Figure A.--Selected Items for Sole Proprietorships, 1976 and 1977

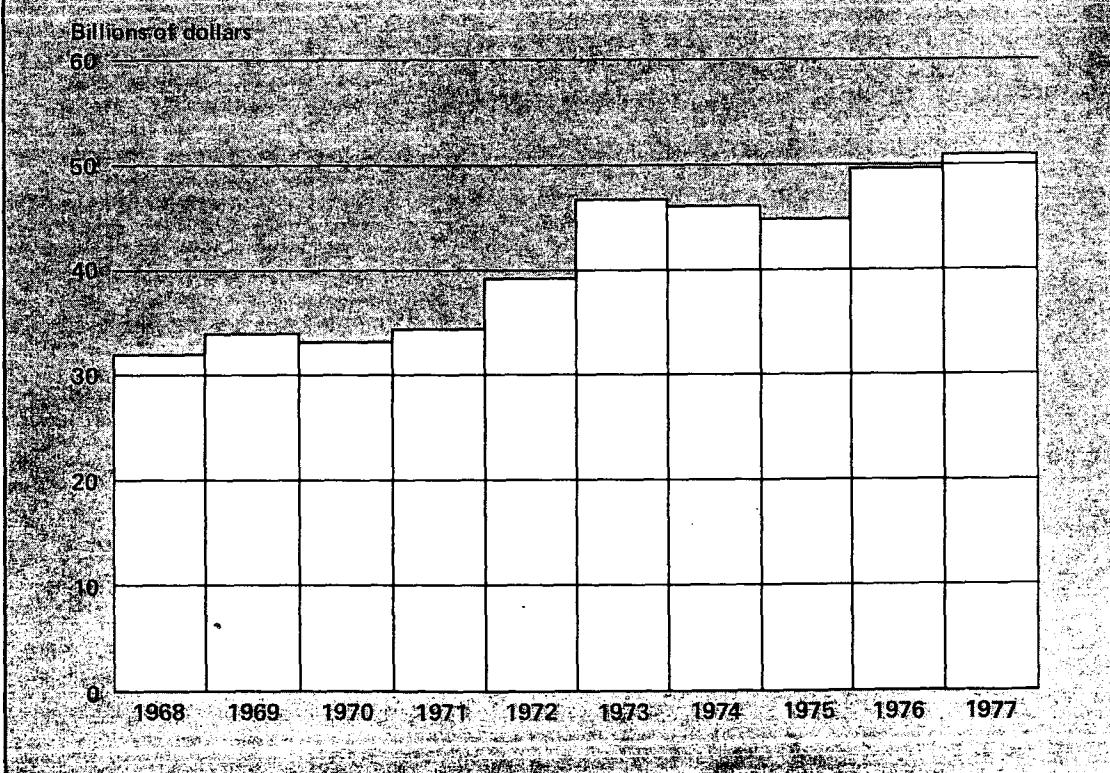
[All figures are estimates based on samples--money amounts are in billions of dollars]

Item	1976	1977	Change, 1976 to 1977	
			Number or amount	Percent
(1)	(2)	(3)	(4)	
Number of businesses.....	11,358,235	11,345,616	-12,619	-0.1
Business receipts...	375.0	393.9	18.9	5.0
Business deductions, total.....	325.5	342.5	17.0	5.2
Cost of sales and operations.....	204.7	211.9	7.2	3.5
Depreciation.....	17.4	18.3	0.9	5.2
Payroll.....	35.5	36.4	0.9	2.5
Net income (less deficit).....	49.5	51.4	1.9	3.8
Net income.....	62.9	66.6	3.7	5.9
Deficit.....	13.4	15.2	1.8	13.4

Figure B

**Sole
proprietorships**

**Net income
(less deficit),
1968 - 1977**



REPORTING UNIT

In general, the sole proprietorship reporting unit was the "business" or "firm," based on ownership. Separate Schedules C (or F) were filed for each business owned by the sole proprietor taxpayer; although if the taxpayer owned more than one business (especially if each was engaged in the same line of activity), a single Schedule C was sometimes filed depending on how the proprietor kept his or her books of account. Typically, taxpayers filed separate Schedules C (or F) if they were engaged in more than one business especially if the businesses involved different lines of activity. Thus, an individual who owned both a grocery store and a hardware store usually filed a separate Schedule C for each. This is illustrated in Figure C which summarizes information from table 1.6 and which shows the extent of the filing of multiple schedules. For example, under Retail trade, there were 1,795,278 returns that had one or more businesses classified in this industrial division. There were 67,128 businesses (1,862,406 less 1,795,278) that were considered multiple Retail trade businesses. The number of returns with multiple Retail trade businesses was 67,128 or less since one return could have had more than two Retail trade businesses.

Figure C.--Number of Returns and Number of Businesses by Industrial Division

	Number of--	
	Returns	Businesses
All industrial divisions.....	10,208,702	11,345,616
Agriculture, forestry, and fishing.....	3,095,864	3,177,180
Mining.....	66,119	71,151
Construction.....	990,804	994,072
Manufacturing.....	222,541	224,128
Transportation, communication, electric, gas, and sanitary services.....	381,433	385,322
Wholesale trade.....	303,510	307,245
Retail trade.....	1,795,278	1,862,406
Wholesale and retail trade not allocable.....	94,954	95,196
Finance, insurance, and real estate.....	867,837	894,941
Services.....	3,186,160	3,302,537
Nature of business not allocable.....	30,683	31,438

SOURCE: Table 1.6.

Often the "business" unit coincided with the "establishment" (the reporting unit used in most Bureau of the Census publications and also in the publications of other Government agencies), especially in the case of smaller-size businesses, but with several exceptions. If ownership changed during the year, the same business was counted more than once for Statistics of Income, since it had different proprietors each of whom filed a Schedule C (or F) covering that portion of the year they owned the business. Other exceptions are illustrated best by the examples previously given of the barber shop which was two different "businesses," although a single "establishment," and the taxicab driver who had a "business," but no "establish-

ment" or fixed place of business. As described in the 1972 Edition of the Standard Industrial Classification Manual, "an establishment is an economic unit, generally at a single physical location where business is conducted or where services or industrial operations are performed. An establishment is not necessarily identical with the enterprise or company which may consist of one or more establishments." From the Bureau of the Census, the 1977 Economic Censuses, which include the censuses of retail trade, wholesale trade, service industries, construction industries, manufactures, mineral industries, and transportation, summarizes the statistics in terms of "establishments." Also, the Bureau of Labor Statistics classifies the data by establishments in their Employment and Earnings reports.

The definition of the sole proprietorship reporting unit was complicated in the case of multiple businesses reported on a joint return of husband and wife, depending on whether the businesses were owned by one or both spouses so that the possibility existed of separate Schedules C, for example, being filed for two businesses, in the same line of activity, because the husband owned one and the wife the other.

In any case, throughout the statistics, the reporting unit was the number of Schedules C (or F) filed with the return. No attempt was made during statistical processing to cope with taxpayer reporting variations in accounting for multiple businesses reported on a given return. Therefore, if a taxpayer filed a Schedule C for each "establishment" rather than for the business as a whole, this fact is reflected in the statistics.

BASIC TABLE NOTES

Key Statistics

Table 1.1 provides key statistics classified by the complete list of industry classifications. In addition, the table further classifies the data by businesses with and without net income and businesses with net income. Coefficients of variation are also included in this table (and in table 1.3). The income statement for selected industries is shown in table 1.2. Most of the key items shown in table 1.1 are classified by size of business receipts and selected industries in table 1.3.

Industrial Activity by State

Tables 1.4 and 1.5 show sole 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 limitation that a few proprietorship businesses were not located in the State the proprietor gave as the mailing address or were operated in more than one State, the data in tables 1.4 and 1.5 represent estimates of sole proprietorship business activity in each State.

Table 1.4 provides data classified by detailed industry groups for the more populous States. Estimates for all States are presented in table 1.5. In order to achieve greater statistical reliability for the small- and medium-size States, industries were combined so that there are fewer industry groups in table 1.5 than in table 1.4.

Business and Nonbusiness Income

Table 1.6 shows data from proprietors' Form 1040 individual income tax returns and their related business and farm Schedules C or F or Form 4835,

Business Returns/1977 • Introduction

cross-classified by size of net income or deficit from the business and the industrial activity shown on the Schedules C or F or Form 4835.

Some proprietors owned two or more businesses in different industrial divisions, and this complicates the presentation of the data in table 1.6. Adjusted gross income and the other data from Form 1040 for these proprietors were included in each industrial division in which they had a business, thus duplicating the return data. However, the return data are unduplicated for:

- (a) "All industries," total,
- (b) The industrial divisions when the businesses were in the same division.

There are many joint returns in table 1.6 which 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 on a salaried basis, 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.

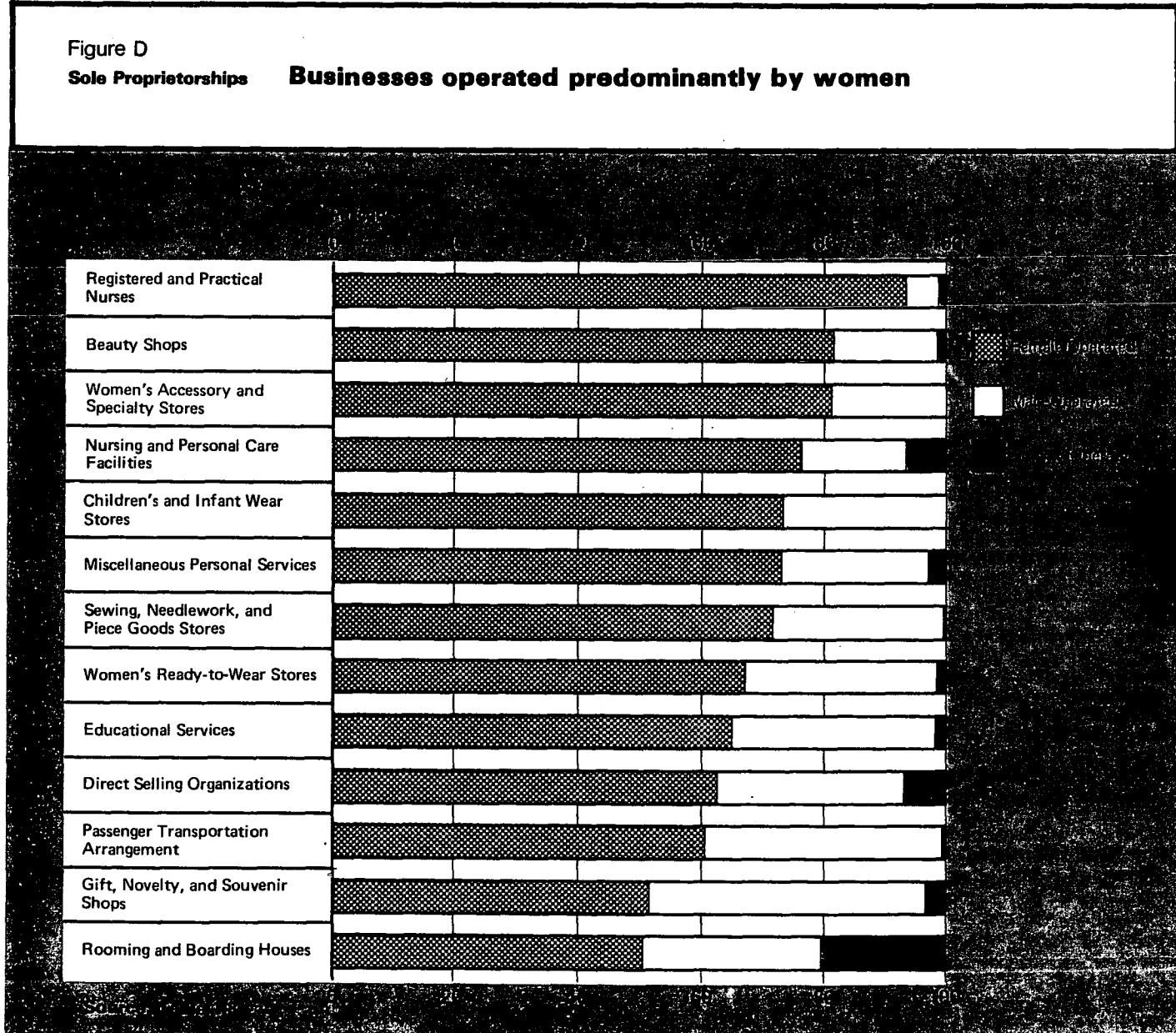
Farm Proprietorships

Table 1.7 shows two sources of farm income and two expense items from Schedule F, Farm Income and Expenses, or Form 4835, Farm Rental Income and Expenses:

- (a) agricultural program payments; (b) commodity credit loans; (c) conservation expenses, and (d) land clearing expenses.

Agricultural program payments were comprised of all Government payments, whether received in cash, materials, or services. Government payments included those for approved conservation practices, improvements such as for pollution control, approved forestry practices

Figure D

Sole Proprietorships Businesses operated predominantly by women

(such as the planting of trees), and disaster payments. Commodity credit loans represented loans from the Commodity Credit Corporation on commodities which were pledged as collateral. Taxpayers could elect to include the loan as income either in the year the proceeds of the loan were actually received or in the year the commodity was finally sold. In contrast, in statistics prepared by the U.S. Department of Agriculture, (for example, Farm Income Statistics), the loans were included for the year the amounts were actually received. Agricultural program payments and commodity credit loans are included in the statistics for "business receipts."

Conservation expenses included expenditures for the leveling and terracing of earth; construction of drainage and irrigation ditches, earthen dams, and ponds; eradication of brush; and planting of windbreaks. The deduction for conservation expenses was limited to 25 percent of gross income from farming. Besides conservation expenses, amounts spent for clearing land to make it suitable for farming were also deductible. This deduction was limited to the lesser of 25 percent of taxable income from farming, or \$5,000. In the income statement statistics (table 1.2), conservation expenses and land clearing expenses are included in "other business deductions."

Sex of Proprietor

In table 1.8 the gender of the proprietor was determined from the "Name of the proprietor" that appeared on Schedule C (Form 1040), Profit or (Loss) from Business or Profession or on Schedule F (Form 1040), Farm Income and Expenses. If the gender could not be determined readily from Schedule C (or Schedule F), the "name" and "occupation" boxes on page 1 of the Form 1040 provided sources to make a determination. In addition, Schedule SE (Form 1040), Computation of Social Security Tax which provided the "name of self-employed person" was reviewed to help make the determination.

The recording of both spouses' names on the Schedule C (or Schedule F) as "name of proprietor" did not automatically confer a classification of "male and female jointly-operated" business. In those cases where there were two Schedule SE's filed—one for the wife and one for the husband—which was an indication of dual management and control of the business, the business was classified as "male and female jointly-operated." In other cases where there was but one Schedule SE filed, the relationship between data on the Schedule SE and the Schedule C (or Schedule F) was used to determine whether the business should be classified as "male-operated" or female-operated." Generally, where there was no Schedule SE that could be associated with the business and both spouses' names appeared as "name of proprietor," the business was classified as "male and female jointly-operated."

Computation of Investment Credit

Tables 1.9 and 1.10 show the computational detail related to the investment credit claimed by individual income taxpayers on their Form 1040. Taxpayers who acquired new or used depreciable property for use in a business and placed the property in service during the tax year, or who made qualified progress expenditures, could qualify for the investment credit. The property had to be qualifying property to be eligible. In order to qualify, property had to be depreciable, have a useful life of at least 3 years, be tangible personal property used as an integral part of manufacturing, production, or extraction, be placed in service during the year, and be used predominantly in the United States. The amount of the investment in qualifying property that was eligible for the investment credit depended upon the useful life of the property and whether the property was new or used.

The cost of the property included not only the cost of property pertaining to the operation of the sole proprietorship but also included any share of an investment in property that was allocated to the individual income taxpayer by a partnership, estate, trust, or small business corporation.

Table 1.9 provides data classified by size of adjusted gross income. Table 1.10 shows information on the computation of the investment credit for sole proprietors with investment credit property associated with the sole proprietorship. The data in table 1.10 are classified by the industry of the sole proprietorship.

Computation of New Jobs Credit

Tables 1.11 and 1.12 show the computational detail related to the new jobs credit claimed by individual income taxpayers on their Form 1040. Table 1.11 provides data classified by size of adjusted gross income. Table 1.12 shows information on the computation of the new jobs credit by sole proprietors. The data in table 1.12 are classified by the industry of the sole proprietorship.

Individual income tax return filers submitted Form 5884, New Jobs Credit, with their Form 1040. Essentially, the Form 5884 filed with the Form 1040 consisted of two sections. The top half of the form was used by the sole proprietor to calculate the tentative new jobs credit that related to the operation of the sole proprietorship business. The lower half of the Form 5884 provided the computations necessary to determine the allowable new jobs credit. Included in the lower half were new jobs credits apportioned from a small business corporation, partnership, estate, or trust to the individual income taxpayer.

Class Life Asset Depreciation Range

Table 1.13 presents the first statistics on use of the Class Life Asset Depreciation Range (CLADR) system by filers of individual income tax returns. The CLADR system under the Revenue Act of 1971 was an outgrowth of the ADR (Asset Depreciation Range) system introduced by the Treasury Department in June 1971, as well as the earlier Depreciation Guideline system first contained in Revenue Procedure 62-21 issued by the Treasury in 1962. Use of the CLADR system increased depreciation deductions over what they otherwise would have been.

All of these systems, including the 1962 Guidelines, had in common the grouping of assets, regardless of type, according to the broadly-defined industrial activity in which the assets were used, with each grouping given a depreciation "class life." Assets which cut across industry lines, such as buildings, also had lives associated with them. Overall, the CLADR system provided for generally shorter than average lives and each was elective as an alternative to depreciating assets, item by item, based chiefly on the individual's own experience.

CHANGES IN LAW

The following law changes affected the comparability of statistics in this report with those for prior years.

1. Unemployment taxes. The FUTA (Federal Unemployment Tax Act) rate for Calendar Year 1977 was increased from 3.2 percent to 3.4 percent on the first \$4,200 of wages paid to each employee during the calendar year. The Federal unemployment tax was imposed solely on the employer; it could not be collected or deducted from the wages of the employee. In the statistics, it would generally be included in the "taxes paid" deduction.

Figure E
Sole Proprietorships

**Cost of investment credit property
classified by type of property and life years**

New Property:	
Total	\$30
3 Under 5 Years	\$4.5
5 Under 7 Years	\$6
7 Or More Years	\$19.5
Total cost \$39 billion	
Qualified Progress Expenditures	\$0.1
Used Property:	
Total	\$8.9
3 Under 5 Years	\$1.6
5 Under 7 Years	\$1.8
7 Or More Years	\$5.5

2. Social security (FICA) tax. The limit on the amount of wages subject to social security tax was increased from \$15,300 for 1976 to \$16,500 for 1977. A 5.85 percent tax rate applied to wages paid in 1976 and 1977. The employer matched the tax withheld from the employee's wages. In the statistics, as with the FUTA tax, the employer's portion of the FICA tax would generally be included in the "taxes paid" deduction.

3. Standard mileage rate. The standard mileage rate used to determine deductible costs of operating an automobile or truck for business purposes was increased from 15 cents to 17 cents a mile for the first 15,000 miles of business usage each year. A rate of 10 cents a mile, unchanged from 1976, applied for each additional business mile.

4. Expenses for the removal of architectural and transportation barriers to the handicapped and elderly. For tax years beginning after 1976 and before 1980, a

business could elect to deduct the expenses for the removal of existing architectural and transportation barriers to the handicapped and elderly. The maximum deduction available was \$25,000 per year.

5. New jobs tax credit. The Tax Reduction and Simplification Act of 1977 created a new credit against income tax which provided employers with a tax incentive to create new jobs. Generally, the jobs tax credit was based upon the aggregate unemployment insurance wages under the Federal Unemployment Tax Act (FUTA).

For tax years beginning in 1977, the jobs tax credit was 50 percent of the amount by which an employer's FUTA wages (limited to \$4,200 per employee) paid during Calendar Year 1977 exceed 102 percent of FUTA wages (similarly limited) paid during Calendar Year 1976. There was also an additional 10 percent credit for hiring certain handicapped individuals.

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Generally, there were four limitations applicable to the amount of credit allowable. The allowable credit was limited to:

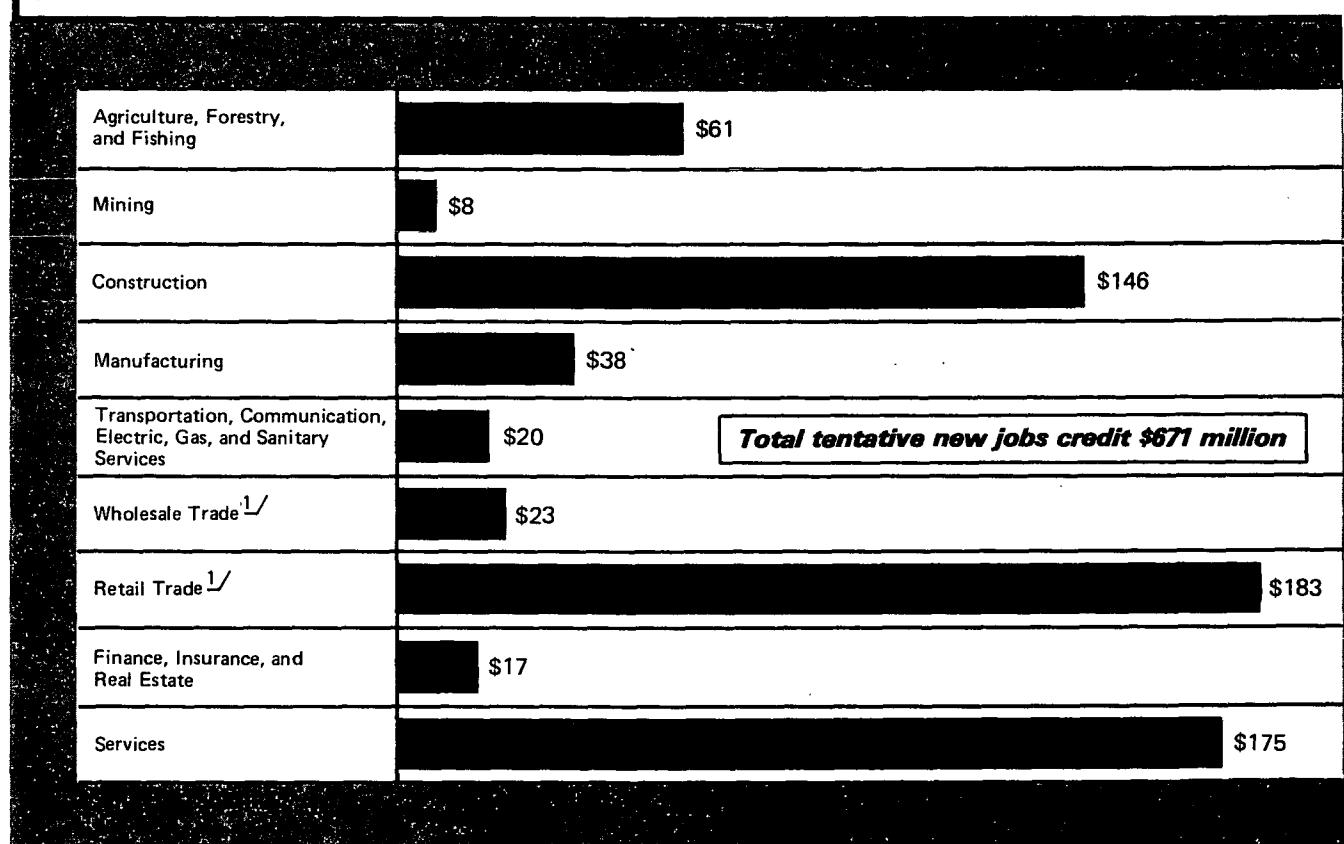
- 1) 50 percent of the excess of total wages paid during the current year over 105 percent of total wages paid during the previous year;
 - 2) 25 percent of FUTA wages paid during 1977;
 - 3) \$100,000 (except for additional credit for handicapped individuals);
 - 4) The employer's income tax liability for the year.
- The tax liability against which the credit was allowed was computed without regard to the additional tax for tax preferences ("minimum tax"), 10 percent tax on premature distributions to owner-employees, additional tax on income from certain retirement accounts, tax on lump-sum distributions from qualified

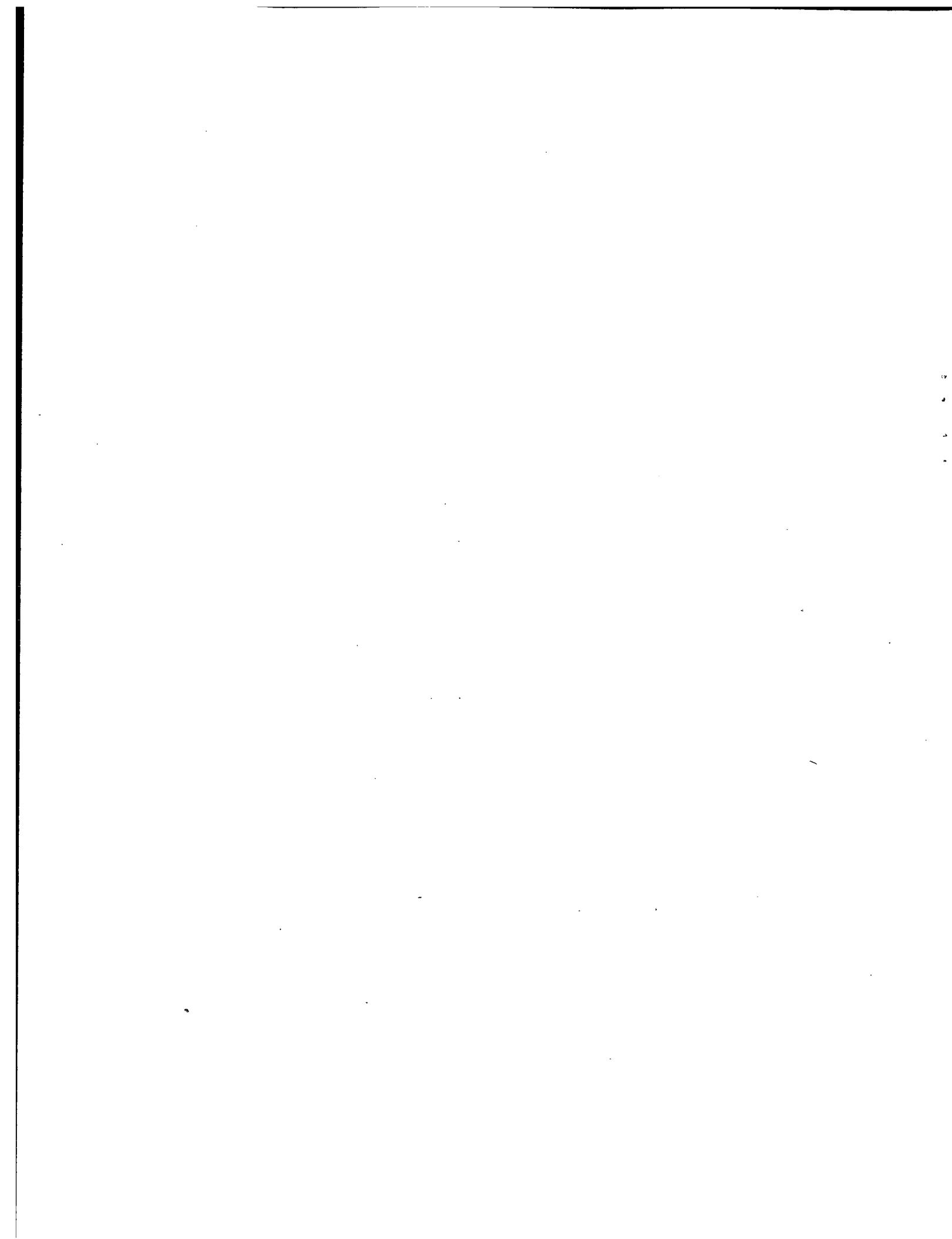
retirement plans, self-employment tax, tax from putting prior-year investment credit, social security tax on tip income not reported to employer, uncollected employee social security tax on tips, and tax recomputing a prior year work incentive (WIN) credit. Moreover, the tax liability against which the credit was allowed had to be reduced by the foreign credit, credit for the elderly, investment credit, work incentive program (WIN) credit, contribution candidates for public office credit, general credit, and child care expenses credit.

The employer's deduction for wages had to be reduced by the amount of the credit, without regard to the limitation based on amount of tax. Unused credits could be carried back to the 3 preceding tax years and then carried over to the 7 succeeding tax years.

Figure F
Sole Proprietorships

Tentative new jobs credit of sole proprietorships classified by industrial division





Section 2

Description of the Sample and Limitations of the Data

This section discusses the sample criteria and selection of returns, the method of estimation, and sampling variability of the estimates. Figure G shows the strata limits for financial stratifiers and summarizes the population and sample counts. Figure H shows the estimated numbers of returns for selected upper limit coefficients of variation. This section also describes some of the limitations of the data.

SAMPLE CRITERIA AND SELECTION OF RETURNS

The data presented in this report are estimates based on stratified systematic samples of Form 1040, Individual Income Tax Returns (for sole proprietorship data). The samples were selected before audit. Amended and tentative returns were excluded because another return filed by the same taxpayer was subject to sampling.

The completeness of the samples was monitored closely during the selection process. Minimal followup was required to reconcile differences.

Individual Income Tax Returns filed during 1978 were stratified into sample classes by computer based on: presence or absence of a Schedule C; State from which filed; size of adjusted gross income (or deficit) or largest of specific income (or loss) items, or size of business and farm receipts. The returns were then selected at rates ranging from 0.04 percent to 100 percent, yielding 79,440 returns from an estimated population of 10,611,981 returns.

The specific income and loss items used in stratification include: salaries and wages, interest income, dividends, business profit or loss, farm profit or loss, net capital gain or loss, and others. When the magnitude of the largest income (or loss) item sufficiently exceeded that of adjusted gross income (or deficit) that item was used as the stratifier instead.

The States were divided into five groups based on the size of tax return population, each group receiving a separate set of rates. These groupings ensure that each State was sufficiently represented in the sample.

Figure G shows that there were about 2½ million farm only returns and over 8.1 million returns with Schedule C. Of these latter returns, an estimated 450,000 returns (as indicated in an unpublished table) also contained a farm schedule.

METHOD OF ESTIMATION

Weighting factors were obtained by dividing the computer count of returns filed in a sampling class by the number of sample returns in that class. These weighting factors were then converted to "integer weighting factors" before they were applied to the sample returns. For example, if a factor of 44.24 were computed for a sampling class, 24 percent would be systematically assigned an integer weighting factor of 45, and 76 percent of a factor of 44.

For the Individual Income Tax Returns sample, weighting factors were computed for each sampling class within each Internal Revenue district. This was done to improve the reliability of the State estimates.

SAMPLING VARIABILITY

The coefficient of variation, a measure of sampling variability, is the standard deviation of the estimate expressed as a percentage of that estimate. The standard deviation when added to and subtracted from the estimate provides the upper and lower limits within which approximately two of three estimates derived from similarly selected samples would be expected to fall. For example, in table 1.3 the estimated number of businesses in the business receipts class of \$1,000,000 under \$2,000,000 is 15,606 with an associated coefficient of variation of 10.3 percent. The chances are roughly two out of three that the complete-coverage total of all businesses in this size category would lie between 13,909 and 17,213 (15,606 + 10.3 percent of 15,606). Coefficients of variation, shown in tables 1.1, 1.3, and 1.5 were computed using a sum-of-squares formula.

Estimates of frequencies and money amounts considered unreliable, due to the small sample size on which they are based, are noted by an asterisk to the left of the data item(s). A dash in place of a frequency or amount indicates that no sample return had that characteristic. In addition, a dash in place of a coefficient of variation for which there is an estimate indicates that either: all returns contributing to the estimates were selected at the 100 percent rate; or that the coefficient of variation was unreliable due to the small number of returns on which it was based.

LIMITATIONS OF THE DATA

Processing and Control of the Sample.

In transcribing and tabulating the information from the returns selected for the sample, checks were imposed to improve the quality of the resultant estimates. Incorrect or missing entries were corrected during statistical editing by making them consistent with other entries on the return and accompanying schedules. Data were also adjusted during editing to achieve consistent statistical definitions.

Quality of the basic data abstracted at the processing centers was controlled there by a continuous sampling verification system. In addition, the Statistics Division in the National Office conducted an independent reprocessing of a small subsample of statistically processed returns as a further check of the accuracy of the system. Prior to tabulation, numerous computer tests were applied to each return record to assure that proper balance among return items was maintained.

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

Figure G.—Number of Form 1040 and Form 1040A Returns in the Population and Sample, 1977

Description of financial sample strata	All returns		Business and farm	
	Population	Sample	Population	Sample
			(1)	(2)
Grand total	56,759,093	155,299	10,611,981	70,440
Nonbusiness and farm (Schedule F only), total	78,636,694	83,247	2,489,582	7,388
Form 1040A returns with adjusted gross income under \$10,000	25,402,788	5,099		
Adjusted gross income \$200,000 and over with no tax after credits and no minimum tax	42	42	4	4
Larger of adjusted gross income or largest specific income item	Farm receipts			
Under \$10,000	Under \$20,000	13,591,760	5,421	746,044
\$10,000 under \$15,000	Under \$50,000			328
Under \$10,000	\$20,000 under \$50,000	12,980,437	8,917	539,443
\$15,000 under \$20,000	Under \$100,000			439
Under \$15,000	\$50,000 under \$100,000	10,343,517	8,839	436,878
\$20,000 under \$30,000	Under \$250,000			446
Under \$20,000	\$100,000 under \$250,000	11,013,932	8,800	445,014
\$30,000 under \$50,000	Under \$500,000			496
Under \$30,000	\$250,000 under \$500,000	4,187,353	9,541	214,583
\$50,000 under \$100,000	Under \$750,000			499
Under \$50,000	\$500,000 under \$750,000	885,522	10,470	76,588
\$100,000 under \$200,000	Under \$1,000,000			1,026
Under \$100,000	\$750,000 under \$1,000,000	185,001	8,775	21,168
\$200,000 under \$500,000	Under \$5,000,000			1,078
Under \$200,000	\$1,000,000 under \$5,000,000	40,054	10,055	6,685
\$500,000 and over	Any amount			1,889
Under \$500,000	\$5,000,000 and over	6,228	6,228	1,175
Business (Schedules C and F, or C only), total		8,122,399	72,052	8,122,399
Adjusted gross income \$200,000 and over with no tax after credits and no minimum tax		18	18	18
Larger of adjusted gross income or largest specific income item	Business receipts			
Under \$10,000	Under \$20,000	1,996,208	6,589	1,996,208
\$10,000 under \$15,000	Under \$50,000			6,589
Under \$10,000	\$20,000 under \$50,000	1,581,103	6,341	1,581,103
\$15,000 under \$20,000	Under \$100,000			6,341
Under \$15,000	\$50,000 under \$100,000	1,433,011	8,687	1,433,011
\$20,000 under \$30,000	Under \$250,000			8,687
Under \$20,000	\$100,000 under \$250,000	1,677,035	10,791	1,677,035
\$30,000 under \$50,000	Under \$500,000			10,791
Under \$30,000	\$250,000 under \$500,000	944,422	9,771	944,422
\$50,000 under \$100,000	Under \$750,000			9,771
Under \$50,000	\$500,000 under \$750,000	370,206	9,283	370,206
\$100,000 under \$200,000	Under \$1,000,000			9,283
Under \$100,000	\$750,000 under \$1,000,000	82,845	7,838	82,845
\$200,000 under \$500,000	Under \$5,000,000			7,838
Under \$200,000	\$1,000,000 under \$5,000,000	33,025	8,208	33,025
\$500,000 and over	Any amount			8,208
Under \$500,000	\$5,000,000 and over	4,526	4,526	4,526

^aThe population of farm returns was estimated by applying appropriate weights to counts of returns in the sample which have farm data.

Figures H.--Estimated Numbers of Returns for Selected Upper Limit Coefficients of Variation, 1977

Sole Proprietorships		Coefficient of variation (Percent)
Agricultural industries	Other industries	
(1)	(2)	(3)
13,500	3,400	50
37,400	9,400	30
84,200	21,100	20
337,000	84,500	10
1,350,000	338,000	5
8,420,000	2,120,000	2

NOTE: For estimated numbers of returns for Sole Proprietorships not classified by industry, use column (1).

Sole Proprietorship Identification

The identification of a sole proprietorship from tax returns was not always exact. The taxpayer sometimes used Schedule C to report employee business expenses or partnership activity, and, conversely, sometimes used other parts of the return to report sole proprietorship activity. Such errors were corrected during statistical processing whenever possible; however, not all of them were identifiable, resulting in the incorrect inclusion of a small amount on non-sole proprietorship activity and the exclusion of some legitimate sole proprietorship activity. These taxpayer-reporting errors particularly affected the industry "Direct selling establishments" which included door-to-door selling and selling merchandise at parties in private homes.

Industrial Classification

Every business return or schedule in the statistical sample was assigned to a single industry class, even though activity may have been from several different sources. The industry groups used were based on the Standard Industrial Classification Manual, authorized by the Office of Federal Statistical Policy and Standards, Department of Commerce, modified where necessary to fit the information available from tax return for identifying industries.

Returns and schedules in the sample 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 and principal product or service given by the taxpayer, the sources of the taxpayer's income, the nature of the expenses, and where necessary, information from the Standard Industrial Classification Manual and the Reference Book of Dun and Bradstreet, Inc. were considered.

The fact that a reporting entity was in all cases assigned to a single industry group constitutes a limitation of the data. In the case of sole proprietorships, a code to identify type of industrial activity was assigned during statistical processing 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 sole proprietorships.

The Standard Industrial Classification Manual (SIC) for establishments, 1972 edition, served as the basis for the industry classification system in this report. The SIC industry groups 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. Some industries are typically better represented by one legal form than another; sole proprietorships and partnerships, for example, are more heavily involved, relatively, than corporations in the trade and service industries. In contrast, the manufacturing industries are better represented by the corporate form. Most industry groups used in this report are equivalent to either the two, three, or four-digit industry level in the SIC system. However, a few groups represent a more detailed classification than the four-digit level of the SIC (for example, the SIC group, "Hotels, motels, and tourist courts" is divided into two groups in this report, "Hotels" and "Motels, motor hotels, and tourist courts").

For equivalent industry groups, the SIC manual gives a detailed description of the content of groups. See also the Appendix at the end of this report which provides a comparison of the SIC groupings and the Statistics of Income industries used in this report.

At the request of the Bureau of the Census, several revisions were made for the tax year 1977 industry groups in order that the Statistics of Income industrial classifications would complement the Principal Industrial Activity codes used for the 1977 Economic Censuses. Changes to the industry classification for sole proprietorships from 1976 are summarized below:

<u>1976 Industry</u>	<u>1977 Industry</u>
Building materials and supply stores	Lumber and other building materials dealers Paint, glass, and wallpaper stores
Other food stores	Dairy products stores Miscellaneous food stores
Automotive dealers - new and used car dealers	Motor vehicle dealers - new car dealers (franchised)
Other aircraft, marine, and automotive dealers	Boat dealers Recreational vehicles Motorcycle dealers Miscellaneous aircraft and automotive dealers
Other apparel and accessory stores	Children's and infant wear stores Apparel and accessory stores, not elsewhere classified
Home furnishings except appliances	Floor covering stores Drapery, curtain, and upholstery stores Home furnishings and equipment stores, except appliances

Business Returns/1977 • Sample Design and Limitations

Radio, television, and music stores	Radio and television stores Music stores
Fuel and ice dealers	Fuel and ice dealers, except fuel oil dealers and bottled gas dealers Fuel oil dealers Liquified petroleum gas (bottled gas) dealers
Included in "other miscellaneous retail stores"	News dealers and newsstands
Other lodging places	Rooming and boarding houses Organizational hotels and lodging houses, on a membership basis

Dominant Business

In tables 1.4, 1.5, 1.10, 1.12, and 1.13, if a return had two or more businesses, the dominant business was determined by comparing business receipts for all businesses associated with the return. The business with the largest business receipts was considered the dominant business and all the return characteristics (for example, adjusted gross income,

investment credit, new jobs credit, and tax) were assigned to that business. For example, assume a return had two businesses, one classified as a "Field crop" and the other, "Grocery store." If the "Field crop" business had business receipts of \$15,000 and the "Grocery store," \$100,000, then all the return items were assigned to the "Grocery store" business.

New Jobs Credit

There were some instances, although rarely observed, where the Form 5884 accompanying the Form 1040 contained the computational detail on the upper half of the Form 5884 that related to the operation of the small business corporation, partnership, estate, or trust. These data, presumably also reported by the small business corporation, partnership, estate, or trust on the Form 5884 accompanying the Form 1120S, Form 1065, or Form 1041, were eliminated during statistical processing from the Form 1040 program.

There were also cases where the sole proprietorship was a member of a group of trades or businesses that were under common control. In some instances, the Form 5884 filed with the Form 1040 contained the computational detail in the upper half of the Form 5884 that related to the entire group of trades or businesses that were under common control. During statistical processing, an apportionment was made so that only the portion of the data relating to the operation of the sole proprietorship trade or business is reflected in the statistics.

Section 3

Tables

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Table 1.1—Receipts, Selected Deductions, and Net Income, by Industry

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

Industry	Businesses with and without net income							Coefficient of variation (Percent) ¹						
	Number of businesses	Business receipts	Depreciation	Taxes paid deduction	Interest paid	Payroll	Net income (less deficit)	Number of businesses	Business receipts	Depreciation	Taxes paid deduction	Interest paid	Payroll	Deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
All industries	11,345,616	393,871,922	18,299,280	8,582,206	9,042,180	36,395,668	51,388,971	0.5	0.9	1.6	1.2	2.2	1.2	1.7
All nonfarm industries	8,413,806	324,492,975	9,541,552	6,355,000	4,265,677	32,533,568	49,436,518	0.1	0.6	1.1	1.1	1.5	1.2	1.4
Agriculture, forestry, and fishing	3,177,180	74,641,258	9,145,660	2,352,059	4,897,541	4,785,899	2,850,461	2.0	4.0	3.0	3.1	3.9	4.3	2.9
Farms, total	2,931,810	69,378,947	8,757,728	2,227,206	4,776,503	3,862,100	1,952,453	2.1	4.3	3.1	3.3	4.0	4.9	3.0
Field crop	1,268,888	27,533,388	4,214,789	1,092,611	2,113,752	1,319,402	3,322,285	3.3	4.3	5.1	4.7	6.8	7.0	5.7
Vegetable and melon	54,970	1,372,757	134,722	49,611	53,391	259,139	84,941	16.8	14.8	16.2	15.6	17.6	22.9	28.2
Fruit and tree nut	95,171	2,557,084	281,921	158,478	172,581	503,890	163,235	11.2	16.0	16.2	17.7	17.0	16.8	12.6
Horticultural specialty	21,987	864,108	41,257	19,529	13,245	150,256	111,663	24.9	33.3	26.1	33.4	47.5	42.7	28.0
Beef cattle feedlots	6,644	1,050,818	23,097	4,290	30,058	10,278	-59,183	38.0	11.8	34.1	25.8	17.6	14.8	21.2
Beef cattle, except feedlots	668,492	14,313,385	1,420,977	366,021	1,008,645	488,804	-1,822,009	4.5	16.9	5.2	7.3	6.7	7.7	4.9
Hogs, sheep, and goats	243,459	6,415,165	757,864	139,329	381,930	222,646	130,117	7.9	10.5	10.8	11.3	12.4	16.3	11.8
Dairy farms	202,370	9,331,329	1,166,565	254,208	660,689	562,731	763,893	9.0	9.2	9.7	10.2	12.6	14.0	16.6
Poultry and eggs	50,390	1,995,655	211,571	37,300	95,034	126,242	84,933	16.7	17.5	20.5	19.2	24.7	24.1	28.3
General livestock, except animal specialty	70,103	2,444,478	172,023	37,013	108,688	72,875	-145,418	13.8	13.2	17.7	17.2	22.2	25.5	13.8
Animal specialty	97,245	838,057	144,407	15,789	42,789	76,262	-369,099	10.0	22.0	13.2	19.1	19.1	24.2	14.7
Farms not allocable	151,489	664,723	179,535	53,027	95,701	69,575	-312,905	8.5	15.0	13.9	11.0	15.3	23.6	11.3
Farms, operators only, total	2,552,621	65,872,961	8,489,863	1,905,336	4,654,839	3,822,403	485,469	2.2	4.5	3.2	3.5	4.1	4.9	3.1
Field crop	961,295	24,685,662	4,027,551	821,320	2,027,805	1,290,620	2,013,345	3.7	4.8	5.3	5.5	7.1	7.2	5.8
Vegetable and melon	47,604	1,322,435	131,839	45,208	53,328	259,122	59,676	17.3	15.2	16.5	16.5	17.6	22.9	28.2
Fruit and tree nut	93,907	2,537,434	279,924	157,061	171,591	502,231	153,924	11.3	16.1	16.3	17.9	17.1	18.8	12.6
Horticultural specialty	21,866	864,104	41,257	19,529	13,245	150,256	111,661	24.8	33.3	26.1	33.4	47.5	42.7	28.0
Beef cattle feedlots	6,627	1,050,818	23,097	4,290	30,058	10,278	-58,936	38.1	11.8	34.1	25.8	17.6	14.8	21.2
Beef cattle, except feedlots	655,846	14,157,985	1,405,602	355,943	1,002,586	486,184	-1,849,783	4.5	17.1	5.3	7.4	6.7	7.7	4.9
Hogs, sheep, and goats	241,043	6,327,016	750,108	133,465	380,231	221,852	109,051	8.0	10.6	10.9	11.7	12.5	16.3	11.8
Dairy farms	198,702	9,265,103	1,154,418	247,932	656,194	561,355	751,988	9.1	9.2	9.7	10.4	12.7	14.0	16.6
Poultry and eggs	50,390	1,995,655	211,571	37,300	95,034	126,242	84,933	16.7	17.5	20.5	19.2	24.7	24.1	28.3
General livestock, except animal specialty	69,271	2,381,329	169,800	35,245	108,249	72,798	-144,306	13.9	13.3	17.9	17.4	22.2	25.5	13.8
Animal specialty	96,840	835,651	144,239	15,782	42,789	76,236	-368,731	10.0	22.0	13.2	19.1	19.1	24.2	14.7
Farms not allocable	109,106	449,769	150,457	32,261	73,729	65,229	-377,353	9.6	19.3	13.4	12.8	17.1	25.1	12.0
Farms, landlords only, total	379,189	3,505,986	267,865	321,870	121,664	39,697	1,466,984	6.4	7.9	11.9	8.4	14.6	14.5	14.0
Field crop	307,589	2,847,726	187,238	271,291	85,947	28,782	1,308,840	7.1	8.8	13.8	9.6	18.0	18.2	19.5
Vegetable and melon	7,366	50,322	2,883	4,403	63	17	25,265	57.2	48.0	68.2	47.7	—	—	—
Fruit and tree nut	1,264	19,650	1,997	1,417	990	1,659	9,311	41.7	47.2	45.6	75.4	57.7	45.0	39.3
Horticultural specialty	“	“	“	“	“	“	“	—	—	—	—	—	—	—
Beef cattle feedlots	“	“	“	“	“	“	“	—	—	—	—	—	—	—
Beef cattle, except feedlots	12,646	155,400	24,375	10,078	6,059	2,620	27,774	33.9	46.2	32.3	42.5	44.3	44.5	40.2
Hogs, sheep, and goats	2,416	88,149	7,756	5,864	1,699	794	21,066	42.4	47.1	48.6	42.0	52.1	45.2	43.8
Dairy farms	4,270	66,226	12,147	6,276	4,485	1,376	11,905	69.6	53.7	54.2	—	91.1	70.5	—
Poultry and eggs	—	—	—	—	—	—	—	—	—	—	—	—	—	—
General livestock, except animal specialty	*832	*63,149	*2,223	*1,768	*439	*77	*—1,112	—	—	—	—	—	—	—
Animal specialty	*405	*406	*168	*7	*26	*368	—	—	—	—	—	—	—	—
Farms not allocable	42,383	214,954	29,078	20,766	21,972	4,346	64,448	17.9	22.7	50.8	19.7	34.2	32.7	22.9
Agricultural services	184,086	4,094,234	289,419	104,349	93,393	761,925	760,909	4.5	6.1	7.5	8.6	11.4	10.4	8.2
Veterinary services	15,635	984,825	43,033	26,079	36,968	142,321	338,254	11.1	10.9	14.7	15.0	18.8	13.3	42.3
Livestock breeding	8,416	67,053	11,083	2,716	1,843	23,033	-24,338	18.9	64.7	22.5	77.3	50.8	95.3	23.9
Animal services, except livestock breeding and veterinary	46,442	636,835	48,895	13,247	10,899	89,434	-19,002	7.9	14.9	12.3	18.2	27.1	21.9	10.9
Landscape and horticultural services	82,047	1,426,052	93,987	35,185	18,300	249,852	349,117	6.4	9.3	10.2	13.1	16.5	13.2	19.7
Other agricultural services	31,548	979,469	92,421	27,122	25,283	257,285	116,678	15.2	15.5	18.9	21.3	26.8	24.6	23.5
Forestry	12,612	258,946	16,995	9,302	4,765	51,398	25,586	15.1	20.1	23.6	29.1	27.5	29.9	26.2
Fishing, hunting, and trapping	48,672	909,131	81,527	11,202	22,880	110,576	211,513	7.1	11.5	11.0	14.4	19.5	22.9	14.4
Mining	71,151	4,586,603	317,395	181,824	134,009	265,369	77,700	4.4	3.7	5.1	4.7	7.6	9.4	4.7
Metal mining	3,895	21,266	4,520	832	2,656	3,132	-15,670	20.2	30.1	42.3	33.6	49.6	33.3	22.4
Coal mining	2,844	442,198	50,056	8,766	13,276	46,832	-76,152	21.9	14.3	20.7	20.7	22.8	20.0	13.3
Oil and gas extraction	59,471	3,909,702	241,331	164,154	111,053	186,005	155,054	4.7	3.8	4.5	4.9	8.4	11.5	5.3
Nonmetallic minerals, except fuels	5,141	213,437	21,488	7,872	7,024	29,400	14,468	21.0	23.2	26.1	28.1	35.0	30.1	21.3

Footnotes at end of table.

Table 1.1—Receipts, Selected Deductions, and Net Income, by Industry—Continued

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

Industry	Businesses with and without net income							Coefficient of variation (Percent) ^a						
	Number of businesses	Business receipts	Depreciation	Taxes paid deduction	Interest paid	Payroll	Net income (less deficit)	Number of businesses	Business receipts	Depreciation	Taxes paid deduction	Interest paid	Payroll	Deficit
Construction														
General building contractors and operative builders	994,072	42,751,792	1,262,916	780,285	475,859	7,129,203	6,589,677	1.7	2.1	3.3	3.1	3.9	3.2	6.1
General building contractors	180,652	16,068,300	247,355	211,493	215,834	2,263,571	1,539,612	3.8	3.6	6.3	5.2	5.9	6.0	9.6
Operative builders	174,259	14,969,320	236,827	201,158	182,791	2,174,449	1,478,760	3.9	3.8	6.5	5.3	6.2	6.1	10.3
Heavy construction contractors	6,393	1,098,980	10,428	10,335	33,143	89,122	60,852	16.7	13.5	22.7	20.3	18.4	35.9	23.9
Highway and street construction	24,369	1,812,981	183,024	44,842	40,912	301,452	200,715	10.3	10.2	12.4	11.1	14.1	12.8	25.3
Heavy construction, except highway	4,809	674,423	52,107	19,258	10,451	137,323	49,848	19.4	17.6	19.3	17.5	19.0	20.0	42.4
Special trade contractors	735,279	22,873,508	777,663	490,335	201,884	4,239,952	4,487,835	2.1	2.8	4.0	4.2	6.0	4.2	8.7
Plumbing, heating, and air conditioning	85,126	4,180,388	105,792	88,192	33,871	636,058	629,025	6.0	7.0	8.1	9.1	11.3	10.1	21.6
Painting, paper hanging, and decorating	116,387	2,191,973	47,131	48,921	13,867	488,881	630,964	5.5	8.2	10.1	14.8	17.4	13.8	24.5
Electrical work	58,402	2,530,516	55,952	64,381	16,428	500,745	440,457	7.0	8.8	9.9	12.3	13.6	12.0	22.7
Masonry, stonework, tile setting, and plastering	83,356	3,845,141	90,026	77,938	19,625	941,801	673,405	6.4	7.5	11.0	9.8	13.9	9.3	29.5
Carpentering and flooring	215,084	3,172,978	73,032	49,607	18,420	486,270	1,039,513	4.3	6.2	7.6	13.2	13.9	13.0	29.2
Roofing and sheet metal work	33,678	1,556,674	35,503	26,804	6,578	229,645	253,918	9.7	12.3	13.6	17.7	19.4	15.2	33.9
Concrete work	20,299	1,050,064	40,730	24,252	8,727	221,471	161,776	12.6	11.8	15.1	19.7	18.6	14.5	48.8
Water well drilling	7,259	349,672	27,266	9,094	5,728	55,316	36,954	20.0	22.9	22.6	25.5	28.8	25.9	49.8
Miscellaneous special trade contractors	115,688	3,996,102	302,231	101,046	77,640	679,765	621,923	5.2	6.9	8.3	9.5	12.8	10.7	13.9
Contractors not allocable	53,772	1,997,003	54,874	33,615	17,129	324,228	341,415	8.0	9.7	14.1	15.2	15.3	14.7	26.3
Manufacturing														
Food and kindred products	224,128	10,024,166	456,903	219,899	141,354	1,818,850	1,260,024	3.7	4.4	6.0	6.1	9.8	6.4	8.1
Textile mill products	5,915	686,968	16,929	10,353	6,253	97,964	41,572	18.9	14.0	16.3	19.2	22.0	21.3	25.0
Apparel and other textile products	2,883	158,935	1,498	1,545	*853	*23,259	11,246	30.4	39.5	45.4	45.2	—	—	64.4
Lumber and wood products, except furniture	8,020	597,897	6,582	21,421	2,046	206,217	85,970	16.7	18.8	21.2	28.8	34.4	26.6	75.8
Furniture and fixtures	53,478	2,325,615	177,887	49,260	53,420	403,050	309,967	7.6	8.7	11.5	10.7	20.6	11.8	13.4
Printing, publishing, and allied industries	44,672	1,442,607	79,025	34,688	15,375	263,048	196,839	7.6	10.6	11.2	14.5	19.8	16.8	14.0
Chemicals and allied products	3,028	197,242	5,103	1,792	5,229	11,093	20,339	30.7	30.0	36.0	33.4	59.9	37.4	38.2
Leather and leather products	744	35,730	*419	*610	*269	*4,815	*777	57.8	35.3	—	—	—	—	69.0
Stone, clay, and glass products	17,318	474,255	21,764	11,035	5,022	97,133	44,445	13.0	21.6	19.0	23.5	23.7	29.8	26.4
Primary metal industries	2,714	206,393	8,903	2,833	2,031	*28,718	11,214	33.8	39.1	39.9	44.7	75.3	—	58.5
Fabricated metal products	11,093	507,063	15,693	13,149	5,734	104,224	68,404	15.8	20.4	24.4	27.5	30.7	32.2	30.6
Machinery, except electrical	26,875	1,287,211	62,169	35,108	23,100	264,150	245,974	14.3	11.9	18.4	18.0	23.2	16.2	33.8
Electrical and electronic equipment	5,257	214,517	6,482	4,480	3,129	36,884	23,275	22.0	31.4	23.3	34.5	55.7	42.9	36.5
Transportation equipment	5,130	342,906	9,603	6,723	6,068	37,776	11,519	21.2	24.5	38.7	30.1	45.1	28.5	46.0
Other manufacturing industries	28,825	1,227,189	33,530	20,746	9,801	190,212	155,829	9.4	14.3	14.9	17.7	20.8	18.0	21.5
Manufacturing not allocable	2,059	70,483	3,003	1,744	*904	*14,708	5,538	34.0	53.2	52.8	77.0	—	—	64.1
Transportation, communication, electric, gas, and sanitary services														
Local and interurban passenger transit	385,322	13,879,398	1,210,890	497,880	340,722	1,517,485	1,815,203	2.9	3.5	4.1	5.2	4.8	6.6	7.0
Taxicabs	53,852	867,804	74,434	29,878	20,446	137,373	187,982	8.6	12.7	17.2	22.6	21.8	24.2	24.8
Other passenger transportation	35,358	444,893	29,623	12,036	8,279	42,812	108,872	11.3	16.2	21.2	31.0	29.5	40.7	39.8
Trucking and warehousing	270,374	10,553,446	991,060	401,452	268,955	1,115,162	1,376,060	3.5	4.0	4.6	4.8	5.2	7.8	8.7
Trucking, local and long distance	267,338	10,246,540	978,206	393,829	261,387	1,069,906	1,344,723	3.5	4.0	4.6	4.8	5.3	8.0	8.8
Public warehousing and trucking terminals	3,036	306,908	12,854	7,823	7,568	45,256	31,337	25.1	28.4	35.1	27.7	33.1	42.8	47.9
Water transportation	8,710	285,350	23,354	8,664	8,278	34,457	15,147	17.0	29.0	19.7	34.2	14.3	39.2	26.2
Air transportation	7,411	165,470	17,160	3,267	5,162	13,511	10,326	16.9	20.3	17.0	21.9	23.5	26.6	19.1
Transportation services	18,916	1,209,802	27,723	27,369	10,671	70,243	99,376	11.8	12.7	23.9	55.7	34.2	23.0	30.1
Passenger transportation arrangement	9,015	660,244	4,667	2,973	5,838	25,633	33,561	14.6	18.6	33.4	24.7	60.0	30.4	51.6
Freight transportation arrangement	4,283	323,649	12,884	21,010	2,652	36,912	31,858	28.7	24.1	43.3	72.2	29.0	38.6	59.1
Other transportation services	5,618	226,009	10,172	3,386	2,181	7,698	33,957	25.0	21.6	31.5	35.0	31.8	55.7	39.1
Communication	2,867	175,773	15,275	6,752	5,069	61,359	7,009	28.3	32.9	25.0	34.4	36.8	37.9	30.3
Electric and gas service	1,936	53,072	2,902	3,558	1,581	*1,131	3,108	38.6	62.9	51.3	85.4	54.6	—	52.4
Sanitary services	21,256	568,579	59,082	16,840	18,760	84,249	116,195	10.7	18.6	23.2	23.4	27.4	23.9	28.0

Table 1.1—Receipts, Selected Deductions, and Net Income, by Industry—Continued

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

Industry	Businesses with and without net income							Coefficient of variation (Percent) ¹						
	Number of businesses	Business receipts	Depreciation	Taxes paid deduction	Interest paid	Payroll	Net income (less deficit)	Number of businesses	Business receipts	Depreciation	Taxes paid deduction	Interest paid	Payroll	Deficit
Wholesale and retail trade	2,264,847	160,494,441	2,222,937	2,735,148	1,217,260	10,789,020	9,761,395	0.9	1.1	1.9	1.8	2.3	1.7	2.7
Wholesale trade	307,245	33,499,312	382,358	309,704	192,892	1,212,629	2,547,950	2.9	2.2	4.2	5.2	6.0	4.3	7.3
Motor vehicles and automotive equipment	13,708	2,070,932	22,652	17,863	13,720	86,213	97,722	13.6	10.1	19.0	19.4	19.4	16.9	29.7
Lumber and construction materials	9,773	1,092,759	16,434	14,603	12,573	50,736	93,563	18.2	12.5	21.3	22.1	46.9	24.1	40.6
Electrical goods	11,391	572,172	6,110	4,251	5,813	27,165	57,663	15.7	16.3	21.7	21.8	56.8	20.9	36.4
Hardware, plumbing, and heating equipment	5,953	552,951	6,275	9,588	3,188	39,646	97,347	18.5	17.9	19.6	31.2	22.8	28.1	40.1
Farm machinery and equipment	8,788	1,684,748	20,358	17,904	18,415	94,693	73,646	16.2	10.1	14.2	15.1	17.3	13.0	36.6
Other machinery, equipment, and supplies	26,947	2,226,506	39,281	30,579	15,055	134,899	269,212	9.8	9.4	16.9	16.8	14.9	17.2	22.2
Other durable goods	45,520	3,012,755	40,255	28,204	17,379	138,041	323,965	8.0	8.3	11.2	11.9	16.3	14.8	22.8
Drugs, chemicals, and allied products	13,608	549,673	5,689	5,718	2,456	13,856	79,493	13.1	15.2	22.9	43.6	27.0	32.0	33.3
Apparel, piece goods, and notions	13,761	711,440	9,864	8,460	2,585	38,831	117,848	13.7	16.6	37.5	37.1	26.5	25.2	28.5
Groceries and related products	33,771	5,776,962	58,510	38,594	22,907	197,103	321,572	8.5	6.0	13.8	14.3	22.3	7.7	32.7
Farm-product raw materials	13,440	5,970,907	34,552	13,092	22,460	69,124	87,595	16.9	3.9	11.8	10.7	11.3	13.2	17.5
Alcoholic beverages	1,401	707,009	6,460	13,845	3,474	37,248	33,596	27.1	16.7	21.3	36.9	26.4	16.4	45.4
Other nondurable goods	60,711	6,894,501	92,507	99,046	44,828	250,563	412,722	6.2	5.1	7.5	10.4	9.9	9.9	18.2
Wholesalers not allocable	48,473	1,695,997	23,411	8,157	7,939	34,509	48,006	7.4	9.2	13.4	16.1	20.5	21.7	20.0
Retail trade	1,862,406	123,594,653	1,773,332	2,379,601	1,000,518	9,388,594	6,880,159	1.1	1.3	2.2	1.9	2.6	1.9	3.0
Building materials, paint, hardware, garden supply, and mobile home dealers	67,731	6,333,952	103,232	114,515	78,222	479,881	422,774	6.1	6.1	8.5	8.7	10.2	8.6	15.0
Lumber and other building materials dealers	9,948	1,460,489	24,957	24,556	13,140	136,353	93,623	13.4	10.4	16.0	14.0	16.3	16.5	38.2
Paint, glass, and wallpaper stores	6,796	481,331	8,457	10,945	3,286	51,167	63,056	18.2	22.7	29.3	26.2	36.2	33.8	42.8
Hardware stores	24,321	2,390,146	31,062	49,773	29,447	164,710	185,806	10.2	10.7	12.2	15.8	17.0	13.6	26.0
Retail nurseries and garden supply stores	21,842	1,118,276	27,893	21,297	13,784	90,454	39,446	11.5	13.9	18.6	17.3	20.0	18.8	25.1
Mobile home dealers	4,824	883,710	10,863	7,944	8,155	37,197	40,843	22.4	17.5	33.2	23.7	27.2	26.1	47.2
General merchandise stores	30,070	3,029,815	32,940	45,873	22,663	169,648	116,003	8.9	9.2	11.2	13.0	17.1	13.0	21.1
Variety stores	5,958	646,164	7,521	13,395	5,851	42,787	45,343	19.8	21.1	26.6	27.1	44.7	27.1	54.2
Other general merchandise stores	24,112	2,383,651	25,419	32,478	16,812	126,861	70,660	10.0	10.3	12.3	14.5	17.0	14.9	22.4
Food stores	158,142	21,336,165	246,835	302,863	109,024	1,232,486	905,308	3.9	3.4	5.0	4.6	6.7	4.5	10.3
Grocery stores	106,617	17,132,346	167,924	236,364	86,554	842,583	619,540	4.7	3.7	5.6	5.2	7.6	4.4	12.1
Meat and fish markets, including freezer provisioners	12,822	1,617,181	21,172	15,255	7,643	118,698	82,291	14.1	14.1	17.1	14.8	28.9	18.7	37.6
Fruit stores and vegetable markets	8,250	619,098	9,036	7,214	1,642	32,765	27,341	18.8	18.6	25.0	30.3	35.2	26.1	47.5
Candy, nut, and confectionery stores	4,526	244,903	4,877	3,557	1,701	15,924	33,660	23.2	27.4	41.5	38.0	—	47.8	59.02
Dairy products stores	5,029	389,563	9,263	5,430	2,920	31,731	17,361	24.6	27.0	27.3	27.8	37.1	30.5	45.1
Retail bakeries	13,244	827,380	26,028	25,565	6,068	162,053	87,721	13.8	15.9	21.5	18.9	24.0	18.8	42.1
Miscellaneous food stores	7,654	505,694	8,535	9,478	2,496	28,732	37,394	17.4	23.3	33.3	28.4	31.0	26.5	46.6
Automotive dealers and service stations	234,493	42,274,586	337,364	573,780	243,875	2,353,335	1,573,970	3.0	2.6	7.2	4.2	5.1	3.4	8.3
Motor vehicle dealers-New car dealers (franchised)	7,469	3,968,718	34,983	31,933	42,585	182,834	94,437	14.8	6.4	56.8	13.6	13.0	10.6	34.1
Motor vehicle dealers-Used cars only	44,785	5,611,934	30,020	53,214	49,608	192,351	161,198	7.6	6.8	11.4	11.9	11.4	12.7	17.2
Auto and home supply stores	29,535	3,364,654	43,626	56,646	33,513	312,267	244,033	9.6	9.5	12.8	11.5	14.6	11.9	26.0
Gasoline service stations	134,977	27,018,310	199,310	393,791	80,781	1,558,307	1,005,157	3.8	3.3	5.8	5.3	8.1	4.1	12.7
Boat dealers	5,417	649,284	12,179	14,954	11,409	44,832	22,585	17.7	20.1	30.9	30.2	23.8	29.8	27.4
Recreational vehicles	4,395	724,657	6,156	11,775	8,449	16,268	30,394	23.4	19.1	24.8	42.5	21.6	20.9	45.2
Motorcycle dealers	4,926	632,731	7,069	9,600	13,593	38,150	947	20.2	22.3	27.6	29.0	28.0	22.2	28.7
Miscellaneous aircraft and automotive dealers	2,989	304,298	4,021	1,867	3,937	8,328	15,219	22.9	29.5	36.5	26.1	41.3	32.9	33.0
Apparel and accessory stores	73,105	5,097,213	55,953	101,473	52,813	462,471	422,271	5.9	6.8	8.2	9.3	11.3	9.3	14.2
Men's and boy's clothing and furnishings stores	6,251	842,901	7,600	16,640	9,969	75,411	66,862	18.5	19.6	24.1	27.5	28.1	22.8	56.4
Women's ready-to-wear stores	17,781	1,439,334	17,510	34,308	11,358	132,649	97,110	11.7	13.4	16.6	16.5	20.5	16.5	27.8
Women's accessory and specialty stores	4,415	210,355	1,872	3,149	457	22,400	8,536	25.4	30.5	33.3	37.8	—	38.4	45.6
Children's and infant wear stores	2,379	208,084	2,625	5,003	1,439	23,285	19,845	29.3	26.8	30.3	38.6	36.5	27.5	54.4
Family clothing stores	16,580	975,375	11,664	18,422	11,135	68,975	83,795	12.4	14.2	16.6	22.8	21.7	18.8	27.7
Shoe stores	8,922	682,705	7,802	10,961	8,975	58,977	71,554	17.0	18.8	21.3	21.2	31.4	21.7	34.9
Furnishers and fur shops	2,437	103,883	769	1,110	1,346	3,758	10,177	38.0	34.2	48.8	51.1	—	53.1	53.1
Apparel and accessory stores, not elsewhere classified	14,340	634,576	6,111	11,880	9,134	77,016	64,392	14.0	18.2	22.2	23.5	31.9	32.8	27.9
Furniture and home furnishings stores	109,302	7,082,553	111,049	152,928	72,688	565,909	616,362	5.3	5.8	8.0	7.9	11.2	8.1	12.7
Furniture stores	27,050	2,124,539	34,932	51,191	17,331	166,387	163,432	11.9	11.0	12.9	14.3	16.3	13.1	25.2
Floor covering stores	11,080	847,150	10,013	15,215	3,157	66,036	95,850	16.8	16.9	23.7	27.0	24.1	21.8	33.5
Drapery, curtain, and upholstery stores	10,926	370,723	5,854	1,805	47,590	66,034	16.6	21.7	24.8	31.3	42.7	34.9	56.3	
Home furnishings and equipment stores except appliances	18,145	657,614	11,443	12,597	11,757	51,752	42,166	12.6	18.1	20.8	26.6	37.3	31.9	24.7
Household appliance stores	13,176	1,079,670	12,882	24,827	12,092	83,620	99,190	14.8	13.7	18.3	18.1	23.1	20.1	34.0
Radio and television stores	16,743	1,096,908	16,949	24,986	12,758	92,774	87,971	12.7	15.6	18.3	19.2	24.7	22.2	33.3
Music stores	12,182	905,949	18,976	18,200	13,788	57,750	61,719	14.8	17.4	28.7	21.3	32.5	21.8	30.4
Eating and drinking places	249,178	15,871,194	451,241	650,204	213,105	2,645,950	1,073,633	3.3	3.6	4.3	4.2	6.2	4.2	7.5
Eating places	176,411	11,814,966	329,836	439,291	149,987	2,163,760	801,272	4.0	4.2	5.2	5.2	7.6	4.8	8.7
Drinking places	72,767	4,056,228	121,405	210,913	63,118	482,190	272,361	6.2	6.7	7.8	7.4	11.0	8.6	14.6

Table 1.1—Receipts, Selected Deductions, and Net Income, by Industry—Continued

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

Industry	Businesses with and without net income							Coefficient of variation (Percent) ¹						
	Number of businesses	Business receipts	Depreciation	Taxes paid deduction	Interest paid	Payroll	Net income (less deficit)	Number of businesses	Business receipts	Depreciation	Taxes paid deduction	Interest paid	Payroll	Deficit
Wholesale and retail trade—Continued														
Retail trade—Continued														
Miscellaneous retail stores	911,822	21,738,344	418,502	423,814	202,019	1,433,703	1,676,389	1.7	3.0	4.1	4.5	5.8	4.8	4.5
Drug stores and proprietary stores	16,438	2,756,736	27,049	52,205	15,841	296,224	247,931	10.8	10.1	12.0	12.0	17.3	12.1	40.1
Liquor stores	21,796	3,293,667	33,637	83,252	24,345	137,201	184,151	9.7	9.4	13.9	12.4	17.3	11.2	26.7
Used merchandise stores	79,439	1,493,576	36,544	23,203	19,493	63,934	78,815	6.3	9.9	11.9	13.7	22.1	23.3	14.0
Sporting goods and bicycle shops	28,235	1,463,917	26,401	27,735	18,588	108,170	95,256	9.4	11.8	16.1	17.1	17.7	19.1	22.0
Book stores	9,069	231,916	4,326	3,808	2,557	15,568	19,153	18.4	23.5	20.4	36.6	45.4	38.9	29.3
Stationery stores	6,634	327,916	3,737	4,890	3,523	29,775	47,868	20.4	25.4	35.2	30.4	34.9	36.8	55.0
Jewelry stores	30,361	1,066,806	17,388	25,464	8,923	84,657	131,783	10.6	14.0	18.2	23.1	25.8	20.9	25.6
Hobby, toy, and game shops	18,601	367,387	7,498	7,487	4,734	18,619	11,990	12.3	18.5	23.6	25.7	30.0	31.5	19.2
Camera and photographic supply stores	3,753	281,658	2,471	3,761	2,101	16,067	9,043	27.0	23.9	28.7	28.7	42.1	28.8	40.1
Gift, novelty, and souvenir shops	43,322	1,081,395	29,540	27,376	19,967	82,487	47,048	8.0	12.5	14.2	16.5	23.1	18.5	15.1
Luggage and leather goods stores	1,850	43,677	772	1,137	*401	*2,038	6,298	33.0	47.1	43.9	54.3	—	—	57.8
Sewing, needlework, and piece goods stores	16,217	485,248	8,460	9,788	6,560	38,728	29,150	13.0	18.8	21.6	22.2	23.4	21.4	24.0
Mail order houses	17,366	230,411	7,853	4,278	3,957	35,623	31,489	13.3	22.9	38.5	30.7	40.9	28.8	27.7
Merchandising machine operators	21,932	611,683	47,694	14,671	6,067	38,252	33,763	11.2	18.1	18.6	20.5	22.1	33.8	27.2
Direct selling organizations	474,508	2,887,774	44,652	19,481	16,624	43,996	267,540	2.4	5.6	9.5	12.8	18.7	17.9	6.7
Fuel and ice dealers, except fuel oil dealers and bottled gas dealers	8,987	321,168	11,493	4,414	3,269	9,326	37,221	19.5	24.0	31.3	31.0	44.7	27.5	45.4
Fuel oil dealers	4,627	670,833	8,227	9,472	3,343	20,657	39,462	25.4	20.6	21.7	23.9	28.9	28.5	57.3
Liquified petroleum gas (bottled gas) dealers	1,383	225,384	5,505	5,651	1,017	17,593	18,150	32.4	30.1	34.9	38.2	35.6	37.2	53.1
Florists	33,982	1,459,337	44,329	46,263	19,231	201,506	75,847	9.1	11.0	13.8	14.3	19.7	14.0	19.3
Cigar stores and stands	1,163	74,271	704	*1,162	*124	*2,104	4,647	50.1	42.7	52.4	—	—	—	57.4
News dealers and newsstands	4,813	199,414	1,896	2,760	*292	16,350	34,805	26.8	32.7	44.4	58.4	—	47.0	54.2
Other miscellaneous retail stores	67,146	2,164,170	48,326	45,576	21,062	154,828	225,079	6.5	9.2	11.1	14.0	18.7	15.7	13.6
Retail trade not allocable	28,763	830,831	16,216	14,151	6,109	45,211	73,449	10.7	17.1	19.4	25.3	26.4	27.6	29.2
Wholesale and retail trade not allocable	95,196	3,400,476	67,247	45,841	23,850	187,797	333,286	5.7	8.0	12.7	15.4	14.6	14.8	14.3
Finance, insurance, and real estate	894,941	19,320,207	637,773	317,448	769,853	730,202	6,361,253	1.7	2.0	3.7	5.1	5.0	5.3	4.0
Finance	25,633	2,980,341	17,065	9,742	65,533	53,889	206,172	8.6	2.3	15.1	14.3	16.4	27.9	9.4
Banking and miscellaneous finance	1,374	74,175	1,255	798	6,563	*15,297	6,867	35.5	33.5	45.1	68.0	45.2	—	58.8
Credit agencies other than banks	5,663	128,812	4,055	2,337	13,501	12,931	30,617	19.4	18.5	33.8	25.5	25.0	42.6	19.3
Security, commodity brokers, and services	18,586	2,777,354	11,755	6,607	45,269	25,681	168,688	9.9	2.2	18.0	17.2	21.4	32.9	12.4
Security brokers and dealers, except underwriting syndicates	9,306	2,266,994	6,481	3,691	16,576	19,020	59,391	14.1	2.0	30.5	28.3	18.3	43.0	19.5
Commodity contracts brokers, exchanges, and services	9,290	510,360	5,274	2,916	28,693	6,641	109,297	14.0	7.5	14.0	15.6	32.1	30.6	14.6
Insurance agents, brokers, and service	226,359	5,430,706	112,555	48,002	55,071	398,863	2,519,319	3.4	4.0	7.0	6.8	12.2	7.3	11.3
Real estate	642,949	10,909,160	508,153	259,704	649,449	277,450	3,635,762	2.1	2.9	4.3	6.1	5.6	7.6	4.8
Operators and lessors of buildings	29,487	1,105,493	189,587	96,494	282,000	51,692	-33,298	9.2	9.8	8.1	10.6	9.0	12.4	8.1
Lessors, other than buildings	35,373	112,881	38,381	23,864	32,540	5,290	-49,859	16.1	20.2	17.7	23.2	19.1	31.9	19.0
Real estate agents, brokers, and managers	547,811	8,475,428	247,465	117,203	257,665	160,753	3,436,739	2.1	3.2	5.6	8.9	9.5	10.9	6.2
Title abstract companies	3,443	55,163	1,176	704	*89	8,111	29,026	30.6	25.4	40.0	31.9	—	34.7	—
Subdividers and developers, except cemeteries	7,507	721,776	17,000	15,814	62,327	22,344	83,234	13.2	13.9	15.8	17.1	9.8	28.1	16.2
Cemetery subdividers and developers	667	6,923	292	*208	*1,466	*790	—	—	—	—	—	—	—	—
Combined real estate, insurance, loans, law offices	18,661	431,496	14,252	5,417	13,362	29,260	169,130	11.9	12.2	18.6	18.1	27.0	23.4	36.4
Services	3,302,537	67,791,043	3,025,427	1,492,598	1,059,740	8,331,906	22,516,228	0.7	1.2	2.0	2.1	3.4	2.3	2.7
Hotels and other lodging places	68,053	2,498,950	321,370	160,692	232,767	307,710	153,437	6.0	7.3	7.3	7.3	8.8	9.0	9.8
Hotels	5,751	238,481	21,809	19,527	14,610	42,779	325	21.3	17.0	17.3	22.8	18.2	21.7	23.6
Motels, motor hotels, and tourist courts	35,432	1,590,620	214,064	104,660	167,003	209,656	106,977	8.2	8.8	9.3	10.9	10.8	14.7	—
Rooming and boarding houses	4,850	168,205	13,498	5,919	6,182	25,008	11,513	22.0	42.7	32.7	28.4	40.2	42.9	28.3
Sporting and recreational camps	6,156	139,542	17,122	7,426	7,769	14,374	-2,373	22.7	34.3	35.3	32.0	35.3	43.8	30.0
Trailering parks and camp sites	15,420	356,923	53,674	22,572	35,394	15,625	37,993	12.9	18.6	16.8	17.0	22.8	25.2	20.2
Organizational hotels and lodging houses, on a membership basis	*444	*5,179	*1,203	*588	*1,809	*268	*818	—	—	—	—	—	—	—
Personal services	679,110	8,563,855	410,032	239,589	130,763	1,644,531	2,138,083	2.1	3.6	5.2	5.3	7.8	6.0	8.7
Coin-operated laundries and dry cleaning	26,060	618,255	79,371	18,404	20,075	60,520	41,704	10.5	13.8	15.7	18.9	20.2	21.3	22.3
Other laundry, cleaning, and garment services	53,513	1,577,916	74,956	52,091	24,340	370,450	289,484	7.9	9.9	11.0	14.5	16.6	13.0	22.0
Photographic studios, portrait	46,583	568,607	35,857	8,880	8,720	41,252	64,722	8.2	13.4	14.0	20.2	32.1	23.4	19.4
Beauty shops	241,266	3,155,061	104,438	101,505	32,799	910,413	829,077	3.7	5.5	6.6	7.7	12.0	8.7	16.7
Barber shops	76,095	738,073	15,480	12,412	2,886	82,249	392,253	7.1	8.9	15.1	15.7	30.6	21.9	56.6
Shoe repair and hat cleaning shops	11,152	136,167	3,426	5,708	514	11,777	39,648	18.9	22.9	32.5	40.4	59.4	46.9	51.0
Funeral service and crematories	10,219	821,768	52,005	20,959	24,162	68,278	161,890	14.4	14.4	16.6	16.3	25.7	20.2	64.6
Miscellaneous personal services	214,222	948,008	44,499	19,530	17,267	99,592	319,305	3.9	9.8	20.7	16.5	17.4	22.7	17.7

Table 1.1—Receipts, Selected Deductions, and Net Income, by Industry—Continued

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

Industry	Businesses with and without net income							Coefficient of variation (Percent) ¹						
	Number of businesses	Business receipts	Depreciation	Taxes paid deduction	Interest paid	Payroll	Net income (less deficit)	Number of businesses	Business receipts	Depreciation	Taxes paid deduction	Interest paid	Payroll	Deficit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	
Services—Continued														
Business services														
Advertising	657,753	9,865,709	478,799	163,453	150,557	1,279,242	3,039,752	2.0	3.5	8.0	7.2	10.9	8.6	5.6
Services to buildings	26,823	755,831	14,553	11,593	3,417	98,279	152,932	10.1	15.6	24.5	33.4	28.3	41.3	27.7
Computer and data processing services	101,492	1,251,715	43,279	32,865	11,530	315,423	402,401	6.0	9.8	11.7	16.9	16.5	15.1	23.2
Management and public relations	16,369	297,598	19,215	3,737	3,129	32,647	82,146	12.0	19.9	20.3	43.5	28.2	48.7	35.7
Equipment rental and leasing	189,713	2,323,261	63,458	19,542	25,792	133,440	1,234,839	3.5	4.8	8.2	17.4	10.8	22.2	10.2
Other business services	27,717	799,337	207,373	25,872	67,269	104,220	22,332	8.8	14.5	17.3	19.5	23.0	23.1	12.2
295,639	4,437,967	130,921	69,844	39,420	595,233	1,145,102	3.1	5.7	7.0	10.5	9.8	13.6	8.8	
Automobile repair and services	202,063	7,350,378	282,564	206,562	111,962	1,181,793	1,034,335	4.0	5.1	6.7	6.5	9.3	7.7	12.2
Automotive rentals, without drivers	13,643	330,056	74,244	13,233	21,629	18,041	31,456	13.5	16.3	17.8	21.2	26.7	28.4	24.2
Automobile parking	2,519	118,605	2,039	2,932	168	23,030	27,195	32.3	38.9	41.8	38.7	57.1	46.5	74.1
Automotive top and body repair shops	43,895	1,677,599	41,033	47,171	18,037	328,934	230,990	9.0	10.6	12.8	14.0	20.2	14.9	27.7
General automotive repair shops	101,636	3,701,006	99,722	100,907	43,405	569,747	531,275	5.7	7.3	8.2	9.4	13.1	11.0	20.3
Other automotive repair shops	22,034	960,864	22,833	26,773	9,747	169,402	150,766	13.1	15.9	17.9	18.3	22.4	21.7	31.0
Automotive services, except repair	18,336	562,248	42,693	15,546	18,956	72,639	62,653	12.8	17.5	20.1	22.9	25.8	29.0	34.7
Miscellaneous repair services	245,285	3,784,800	147,338	74,431	37,559	387,378	920,827	3.6	5.7	7.0	8.2	11.1	12.1	11.0
Radio and tv repair shops	29,676	433,118	13,763	9,417	2,548	50,318	79,067	10.1	18.8	17.1	29.1	28.4	49.2	24.2
Electrical repair shops, except radio and tv	31,976	566,909	16,442	12,336	2,914	48,791	145,393	10.0	15.2	17.0	23.6	26.7	39.2	33.8
Reupholstery and furniture repair	38,106	566,478	17,360	11,735	5,171	79,248	135,484	9.4	14.9	15.7	18.6	26.9	26.0	23.0
Other miscellaneous repair shops	145,527	2,198,295	99,773	40,943	26,926	211,021	560,883	4.8	7.1	9.4	9.9	14.0	13.7	15.3
Motion pictures	13,655	232,559	37,807	4,008	8,627	13,105	8,875	14.0	17.9	19.4	27.6	65.1	34.8	21.3
Motion picture production, distribution, and services	11,785	161,522	29,189	1,051	1,933	6,840	4,687	15.5	20.8	22.3	32.5	41.2	54.2	22.9
Motion picture theaters	1,870	71,037	8,618	2,957	6,694	6,265	3,988	30.9	34.5	38.9	35.6	83.1	42.3	56.9
Amusement and recreation services, except motion pictures	283,887	3,585,998	342,490	90,226	79,476	328,971	315,429	3.4	5.5	6.1	10.8	11.0	10.2	6.1
Producers, orchestras, and entertainers	133,361	1,262,051	83,817	10,379	11,653	73,152	359,877	5.1	7.5	11.7	20.7	25.0	16.2	14.5
Billiard and pool establishments	3,950	51,261	4,589	1,456	1,917	299	2,179	30.5	42.7	62.4	41.3	—	—	49.4
Bowling alleys	3,175	282,094	24,525	16,051	11,999	46,837	40,356	24.7	25.6	30.2	30.3	30.5	28.9	50.6
Professional sports clubs and promoters	3,037	123,254	3,251	1,748	824	2,988	18,025	29.2	33.9	36.4	52.5	40.8	73.7	57.3
Racing, including track operation	51,661	546,262	121,740	10,430	10,246	64,958	-258,528	8.1	12.7	9.0	15.4	18.1	25.7	8.0
Other amusement and recreation services	88,695	1,321,076	104,568	50,162	42,837	140,737	153,520	5.9	10.3	11.9	15.9	16.5	15.7	12.4
Medical and health services	408,324	19,860,887	581,993	357,883	203,368	2,636,181	9,710,653	2.2	1.9	3.1	3.6	7.1	3.0	10.1
Offices of physicians	150,152	9,349,486	236,113	135,479	61,055	1,054,511	5,256,787	2.7	2.4	4.3	5.0	18.9	3.7	13.6
Offices of dentists	82,560	6,133,746	204,040	117,132	77,101	939,810	2,781,445	4.3	3.7	5.4	5.2	7.8	4.6	32.9
Offices of osteopathic physicians	2,992	162,644	4,645	2,272	1,277	15,303	87,611	26.2	19.3	24.6	24.9	47.5	34.3	90.9
Offices of chiropractors	14,976	519,489	29,633	10,872	14,395	46,781	249,236	13.9	12.7	20.1	20.6	23.5	18.1	65.1
Offices of optometrists	19,424	1,148,584	28,933	16,848	10,320	100,385	410,586	10.4	9.6	13.7	13.0	—	—	49.5
Registered and practical nurses	52,196	276,799	3,744	911	252	985	215,561	8.2	10.1	32.6	24.8	39.5	89.4	84.3
Nursing and personal care facilities	15,384	876,806	30,629	53,858	29,098	327,023	75,680	19.2	12.9	16.0	15.9	15.4	14.6	34.0
Hospitals	570	83,697	1,825	3,798	1,730	37,551	2,278	82.9	17.1	21.9	17.6	38.4	15.7	71.3
Medical laboratories	2,769	103,890	3,600	1,694	1,566	23,167	32,964	29.8	32.2	42.9	40.4	68.5	39.0	49.4
Dental laboratories	9,027	239,402	8,062	4,177	1,701	27,130	92,824	18.1	20.7	24.0	27.9	41.5	38.8	85.0
Other medical and health services	58,274	966,244	30,769	10,841	4,873	63,535	505,681	6.3	8.1	11.9	15.4	27.2	15.9	20.1
Legal services	163,827	5,550,805	131,997	80,627	35,804	691,441	2,778,034	3.4	3.6	5.9	7.8	12.2	6.5	12.4
Educational services	127,470	754,576	40,665	16,735	12,925	98,601	230,198	5.0	10.9	11.3	19.8	24.0	20.9	19.2
Engineering and architectural services	84,880	1,882,333	60,208	37,416	18,604	315,434	678,919	5.5	6.9	9.3	13.8	13.5	12.0	15.8
Accounting, auditing, and bookkeeping services	160,709	2,071,568	81,211	35,837	25,964	351,279	941,148	3.9	6.1	10.3	9.4	17.4	10.5	21.2
Certified public accountants	27,168	826,192	30,036	15,406	12,681	159,176	365,581	8.1	10.0	17.4	14.8	27.9	14.5	34.0
Other accounting, auditing, and bookkeeping services	133,541	1,245,376	51,175	20,431	13,083	192,103	575,567	4.4	7.8	12.8	12.2	21.0	15.0	25.2
Other services	207,521	1,788,625	108,953	25,139	11,364	98,240	566,738	3.6	6.6	4.2	26.0	14.6	17.9	6.5
Nature of business not allocable	31,438	383,014	19,270	5,267	5,842	27,634	77,030	9.8	15.9	22.1	22.1	23.7	35.7	21.5

Footnotes at end of table.

Table 1.1—Receipts, Selected Deductions, and Net Income, by Industry—Continued

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

Industry	Businesses with net income							Coefficient of variation (Percent)*								
	Number of businesses		Business receipts	Depreciation	Taxes paid deduction	Interest paid	Payroll	Net income	Number of businesses		Business receipts	Depreciation	Taxes paid deduction	Interest paid	Payroll	Net income
	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)		
All Industries	7,748,976	330,714,663	11,530,545	6,504,850	4,815,543	30,065,252	66,571,503	0.6	1.0	1.9	1.3	3.2	1.3	0.7		
All nonfarm industries	6,279,071	282,918,200	6,819,358	5,157,066	2,764,709	28,043,918	56,795,648	0.4	0.7	1.3	1.2	1.8	1.3	0.5		
Agriculture, forestry, and fishing	1,631,315	52,331,044	4,964,696	1,447,430	2,135,680	2,826,289	11,060,875	2.8	5.4	4.2	4.1	6.8	5.8	3.1		
Farms, total	1,469,905	47,798,463	4,711,187	1,347,784	2,050,834	2,021,334	9,775,855	3.1	5.9	4.4	4.4	7.0	7.0	3.4		
Field crop	803,248	20,685,632	2,524,653	757,892	1,055,346	715,814	5,840,236	4.2	5.0	6.2	5.7	11.1	8.4	4.4		
Vegetable and melon	32,474	1,002,818	65,256	35,901	26,517	197,317	226,696	23.0	17.8	18.8	19.6	24.1	29.3	19.6		
Fruit and tree nut	46,844	1,882,189	167,043	91,914	77,298	284,020	430,454	16.4	20.0	25.1	24.8	30.6	23.4	16.6		
Horticultural specialty	10,776	752,127	25,678	17,726	5,230	135,407	140,926	36.4	37.5	28.2	36.6	31.6	47.3	34.2		
Beef cattle feedlots	2,216	573,821	9,249	2,075	7,534	4,035	20,143	75.1	15.3	64.6	48.0	22.2	25.8	34.1		
Beef cattle, except feedlots	210,722	8,964,361	456,278	141,418	268,964	130,149	758,435	8.5	26.7	11.4	13.1	13.4	16.6	9.9		
Hogs, sheep, and goats	118,115	4,301,358	439,020	82,291	139,915	103,555	751,842	11.6	13.1	15.5	15.7	20.5	26.2	12.9		
Dairy farms	140,488	5,997,055	742,144	159,222	341,147	286,737	1,129,566	10.8	10.6	11.8	12.8	17.8	16.3	11.4		
Poultry and eggs	23,704	1,411,911	138,793	21,479	69,807	95,502	152,813	24.0	23.0	26.0	25.0	31.0	30.5	24.1		
General livestock, except animal specialty	23,581	1,416,149	72,054	16,161	37,137	39,525	108,592	27.0	18.8	32.9	32.1	49.5	44.8	26.8		
Animal specialty	12,913	373,925	34,736	3,658	6,214	16,479	60,850	24.6	27.4	40.0	28.9	36.4	33.5	31.2		
Farms not allocable	44,824	437,117	36,283	17,847	15,725	12,794	155,302	17.2	18.5	31.3	20.9	42.7	29.7	20.5		
Farms, operators only, total	1,160,362	44,676,253	4,553,506	1,081,927	2,003,243	1,993,819	8,149,128	3.5	6.3	4.5	5.0	7.2	7.1	3.7		
Field crop	541,173	18,073,790	2,403,323	527,648	1,015,245	693,900	4,431,687	5.0	5.6	6.5	7.0	11.5	8.7	5.1		
Vegetable and melon	25,109	952,533	62,380	31,499	26,454	197,309	201,417	24.6	18.5	19.5	21.3	24.2	29.3	21.3		
Fruit and tree nut	45,910	1,865,161	165,995	90,729	77,269	283,366	419,178	16.7	20.1	25.2	25.1	30.6	23.5	17.0		
Horticultural specialty	10,775	752,123	25,678	17,726	5,230	135,407	140,924	36.4	37.5	28.2	36.6	31.6	47.3	34.2		
Beef cattle feedlots	2,216	573,821	9,249	2,075	7,534	4,035	20,143	75.1	15.3	64.6	48.0	22.2	25.8	34.1		
Beef cattle, except feedlots	204,443	8,835,341	447,693	135,180	268,785	127,930	713,209	8.6	27.0	11.6	13.4	13.4	16.8	9.9		
Hogs, sheep, and goats	115,958	4,216,206	431,938	77,179	138,757	103,250	728,883	11.7	13.3	15.8	16.4	20.6	26.3	13.2		
Dairy farms	136,722	5,937,854	731,695	153,073	337,155	286,670	1,116,579	10.9	10.7	11.9	13.1	17.9	16.3	11.6		
Poultry and eggs	23,704	1,411,911	138,793	21,479	69,807	95,502	152,813	24.0	23.0	26.0	25.0	31.0	30.5	24.1		
General livestock, except animal specialty	23,581	1,416,149	72,054	16,161	37,137	39,525	108,592	27.0	18.8	32.9	32.1	49.5	44.8	26.8		
Animal specialty	12,851	373,896	34,726	3,851	6,214	16,479	60,839	24.7	27.4	40.0	29.0	36.4	33.5	31.2		
Farms not allocable	17,920	265,468	29,982	5,327	13,656	10,446	54,864	28.2	25.7	37.5	27.3	48.7	35.4	28.6		
Farms, landlords only, total	309,543	3,122,210	157,681	265,857	47,591	27,515	1,626,727	7.2	8.4	14.2	9.0	23.7	18.0	8.2		
Field crop	262,075	2,611,842	121,330	230,244	40,101	21,914	1,408,549	7.8	9.3	16.9	10.0	26.6	21.5	9.0		
Vegetable and melon	7,365	50,285	2,876	4,402	*63	**8	25,279	57.2	48.0	66.4	47.7	—	—	44.7		
Fruit and tree nut	934	17,028	1,048	1,185	*29	*654	11,276	54.8	53.7	75.6	89.5	—	—	50.5		
Horticultural specialty	—	—	—	—	—	—	—	—	—	—	—	—	—	—		
Beef cattle feedlots	6,279	129,020	8,585	6,238	*179	2,219	45,226	57.9	54.9	50.6	58.6	—	52.3	55.3		
Beef cattle, except feedlots	—	—	—	—	—	—	—	—	—	—	—	—	—	—		
Hogs, sheep, and goats	2,157	83,152	7,082	5,112	*1,158	*305	22,959	47.0	49.6	52.9	46.6	—	—	36.8		
Dairy farms	*3,766	*59,201	*10,449	*6,149	*3,992	*67	*12,987	—	—	—	—	—	—	—		
Poultry and eggs	—	—	—	—	—	—	—	—	—	—	—	—	—	—		
General livestock, except animal specialty	—	—	—	—	—	—	—	—	—	—	—	—	—	—		
Animal specialty	—	—	—	—	—	—	—	—	—	—	—	—	—	—		
Farms not allocable	26,904	171,649	6,301	12,520	2,069	2,348	100,438	21.7	25.4	26.7	27.4	41.1	37.1	27.5		
Agricultural services	123,866	3,609,750	193,640	86,804	71,363	669,793	977,042	5.9	6.7	8.8	9.7	13.7	11.5	5.9		
Veterinary services	13,487	975,194	42,188	25,823	35,801	141,616	341,451	11.5	11.0	14.9	15.1	19.4	13.4	10.8		
Livestock breeding	1,075	60,923	*3,517	*2,572	*1,440	*22,245	7,253	47.7	71.2	—	—	—	—	67.6		
Animal services, except livestock breeding and veterinary	20,917	452,291	10,949	7,687	2,045	70,713	104,292	12.8	19.3	18.4	28.2	27.6	26.7	17.3		
Landscape and horticultural services	65,759	1,284,768	75,950	30,799	13,788	202,122	380,313	7.3	9.9	11.4	14.4	17.1	14.4	8.8		
Other agricultural services	22,628	836,574	61,036	19,923	18,289	239,097	143,733	19.8	17.5	21.1	25.9	35.0	26.7	15.5		
Forestry	5,897	177,396	7,794	4,849	1,842	41,538	51,802	21.4	24.3	30.4	31.5	42.1	34.6	25.6		
Fishing, hunting, and trapping	31,647	745,435	52,075	7,993	11,641	93,624	256,176	9.1	12.8	14.4	17.6	21.4	26.1	10.5		
Mining	38,265	3,339,469	188,500	128,855	52,276	194,258	811,995	6.5	4.4	7.0	5.6	9.4	11.6	4.2		
Metal mining	735	14,285	819	398	*173	*1,689	4,528	48.6	33.4	35.9	41.1	—	—	34.0		
Coal mining	507	368,730	35,740	6,963	8,712	36,110	33,268	42.5	14.6	24.7	23.2	29.8	19.0	15.4		
Oil and gas extraction	34,034	2,761,681	134,875	114,864	38,388	131,396	732,314	6.8	4.6	6.1	5.8	9.0	15.0	4.4		
Nonmetallic minerals, except fuels	2,989	194,773	17,066	6,630	5,003	25,063	41,885	27.7	25.1	32.1	32.5	45.3	34.1	22.7		

Footnotes at end of table.

Table 1.1—Receipts, Selected Deductions, and Net Income, by Industry—Continued

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

Industry	Businesses with net income							Coefficient of variation (Percent) ¹						
	Number of businesses	Business receipts	Depreciation	Taxes paid deduction	Interest paid	Payroll	Net income	Number of businesses	Business receipts	Depreciation	Taxes paid deduction	Interest paid	Payroll	Net income
Construction	854,828	38,414,920	1,029,694	663,479	360,456	6,263,829	7,130,097	1.9	2.2	3.7	3.3	4.1	3.5	2.0
General building contractors and operative builders	142,338	13,947,806	198,425	166,600	155,878	1,894,804	1,774,432	4.3	3.9	7.2	5.7	6.7	6.6	4.0
General building contractors	136,876	13,075,131	192,301	159,203	137,647	1,838,923	1,691,487	4.4	4.1	7.4	5.8	7.1	6.7	4.2
Operative builders	5,462	872,675	6,124	7,397	18,231	55,881	82,945	18.7	14.5	21.8	25.3	20.0	26.3	16.4
Heavy construction contractors	16,852	1,545,888	142,474	36,031	31,218	239,085	237,058	12.1	10.8	14.6	12.3	16.6	13.5	11.0
Highway and street construction	3,221	542,248	35,451	14,818	6,542	104,127	68,182	23.5	18.6	22.1	19.9	21.2	21.5	20.0
Heavy construction, except highway	13,631	1,003,640	107,023	21,113	24,676	134,958	168,876	13.8	13.3	18.1	15.6	20.2	17.3	13.1
Special trade contractors	648,329	21,118,671	644,650	430,812	159,876	3,832,692	4,751,700	2.2	2.9	4.3	4.4	5.6	4.4	2.5
Plumbing, heating, and air conditioning	71,185	3,833,734	93,358	77,384	28,056	557,191	672,660	6.5	7.3	8.6	9.5	12.3	10.8	6.9
Painting, paper hanging, and decorating	106,204	2,040,763	41,360	41,066	12,311	445,230	650,593	5.8	8.5	10.8	13.9	19.1	14.4	6.9
Electrical work	49,328	2,383,665	51,884	60,804	14,907	458,826	454,265	7.7	9.0	10.4	12.9	14.2	12.3	8.6
Masonry, stonework, tile setting, and plastering	74,465	3,571,767	76,827	70,461	16,750	857,959	711,104	6.8	7.8	12.0	10.1	14.9	9.8	6.9
Carpentering and flooring	203,559	3,068,001	64,950	48,196	17,275	467,762	1,061,341	4.5	6.4	8.2	13.5	15.0	13.3	5.3
Roofing and sheet metal work	30,381	1,430,996	29,557	23,182	5,054	199,859	263,956	10.3	13.0	14.5	17.2	19.4	15.5	11.4
Concrete work	18,618	973,831	36,192	21,695	7,586	203,160	172,508	13.2	12.5	16.3	21.6	20.1	15.5	13.0
Water well drilling	4,889	299,570	22,014	6,531	3,984	47,197	48,336	23.5	25.4	25.7	27.5	29.7	29.2	21.6
Miscellaneous special trade contractors	89,700	3,516,344	228,508	81,493	53,953	595,308	716,937	6.1	7.3	9.4	10.8	11.8	11.7	6.4
Contractors not allocable	47,309	1,802,555	44,145	30,036	13,484	297,348	366,907	8.7	10.1	16.1	16.6	16.0	15.8	9.1
Manufacturing	150,414	8,665,355	331,338	180,549	91,648	1,513,874	1,499,898	4.2	4.7	7.0	6.8	8.6	6.9	4.6
Food and kindred products	4,402	607,755	12,181	8,203	4,140	80,196	53,033	22.9	15.4	19.9	21.6	27.0	24.4	19.9
Textile mill products	1,447	111,555	*1,013	930	*480	*17,213	13,471	37.3	45.1	—	46.9	—	—	58.1
Apparel and other textile products	6,864	577,314	6,359	20,831	2,043	197,857	88,951	18.7	19.4	21.9	29.4	34.4	27.5	18.7
Lumber and wood products, except furniture	39,052	2,035,048	147,201	42,285	32,367	363,113	349,600	8.8	9.5	13.3	11.9	15.3	12.8	9.2
Furniture and fixtures	4,958	187,688	5,600	3,367	1,603	23,134	35,692	27.1	25.0	28.2	32.6	42.2	34.5	29.0
Printing, publishing, and allied industries	28,437	1,213,635	46,342	26,282	9,152	190,699	251,536	9.6	11.3	13.8	14.9	18.4	17.7	11.0
Chemicals and allied products	2,168	180,025	4,450	1,670	*4,152	10,533	23,050	36.4	32.5	40.8	35.7	—	39.2	31.9
Leather and leather products	*63	*30,756	255	*570	*152	*4,769	*662	—	—	—	—	—	—	—
Stone, clay, and glass products	8,542	406,333	16,628	8,761	3,668	79,374	57,928	18.5	23.4	22.6	24.4	28.0	32.0	22.0
Primary metal industries	901	193,367	5,304	2,370	*1,934	*28,331	14,956	44.7	41.5	50.3	51.8	—	—	46.4
Fabricated metal products	8,055	330,011	8,902	7,141	2,472	50,264	75,914	18.7	21.8	31.2	34.6	31.4	31.4	19.5
Machinery, except electrical	19,668	1,128,139	39,062	30,458	13,051	222,396	279,106	11.5	12.6	13.6	19.7	19.6	16.8	11.7
Electrical and electronic equipment	2,205	188,680	3,688	3,440	2,437	33,511	35,986	31.8	35.1	33.2	43.1	68.7	46.8	27.4
Transportation equipment	2,858	286,245	7,605	5,679	5,725	31,709	26,589	27.4	27.4	47.4	34.0	47.7	32.7	26.9
Other manufacturing industries	19,463	1,132,608	24,368	17,071	7,683	171,109	182,479	11.7	15.2	17.8	20.1	24.6	19.4	13.8
Manufacturing not allocable	1,331	58,196	*1,380	*1,391	*388	*9,776	10,736	45.5	66.7	—	—	—	—	53.9
Transportation, communication, electric, gas, and sanitary services	291,621	11,770,957	889,345	388,457	238,333	1,241,231	2,194,827	3.3	3.9	4.9	6.4	5.9	7.5	3.8
Local and interurban passenger transit	44,990	746,543	59,362	24,516	15,329	96,578	203,824	9.2	13.5	19.1	26.5	23.8	27.6	10.8
Taxis	29,724	432,903	27,123	11,216	8,130	39,532	115,794	11.8	16.7	22.9	33.1	30.1	43.6	14.5
Other passenger transportation	15,266	313,640	32,239	13,300	7,199	57,046	88,030	14.5	22.6	29.5	40.2	37.5	35.7	16.3
Trucking and warehousing	203,712	8,767,307	733,323	305,326	189,654	908,006	1,650,938	4.1	4.5	5.4	5.7	6.3	9.0	4.5
Trucking, local and long distance	201,356	8,500,396	722,175	299,441	185,161	878,509	1,614,734	4.1	4.5	5.5	5.7	6.4	9.2	4.6
Public warehousing and trucking terminals	2,356	266,911	11,148	5,885	4,493	29,497	36,204	28.8	30.8	39.9	30.8	41.4	40.1	31.0
Water transportation	5,149	253,116	8,445	7,134	3,183	31,147	41,199	23.4	32.6	33.2	40.8	36.5	43.2	25.6
Air transportation	3,037	121,853	6,646	1,380	1,360	9,792	30,417	25.9	25.6	34.6	28.5	30.8	37.3	27.7
Transportation services	14,806	1,114,333	16,186	24,359	7,213	60,140	117,560	13.7	13.3	23.0	62.4	44.7	25.9	15.5
Passenger transportation arrangement	6,470	610,739	2,729	2,267	3,822	23,800	42,097	17.2	19.2	26.0	27.3	80.9	32.5	23.3
Freight transportation arrangement	3,692	296,864	7,521	20,245	2,069	33,452	35,953	29.5	25.9	36.2	74.9	33.7	40.3	28.4
Other transportation services	4,644	206,730	5,936	1,847	1,322	2,888	39,513	28.0	23.1	41.0	42.5	44.4	40.2	29.0
Communication	2,148	152,214	7,761	5,662	2,375	50,246	24,164	35.5	37.3	35.4	40.3	54.2	45.2	34.4
Electric and gas service	1,245	51,888	1,803	*3,482	*823	*1,100	6,780	49.7	64.2	79.2	—	—	51.8	—
Sanitary services	16,534	563,603	55,819	16,598	18,396	84,222	119,945	12.3	18.8	24.5	23.8	28.0	23.9	16.5

Business Returns/1977 • Sole Proprietorships

Footnotes at end of table.

Table 1.1—Receipts, Selected Deductions, and Net Income, by Industry—Continued

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

Industry	Businesses with net income							Coefficient of variation (Percent)							Business Returns/1977 • Sole Proprietorships	
	Number of businesses	Business receipts	Depreciation	Taxes paid deduction	Interest paid	Payroll	Net income	Number of businesses	Business receipts	Depreciation	Taxes paid deduction	Interest paid	Payroll	Net income		
Wholesale and retail trade	1,482,534	138,101,581	1,620,285	2,237,810	852,447	8,989,679	12,047,051	1.2	1.2	2.0	2.0	2.6	1.9	1.4		
Wholesale trade	229,109	29,021,907	283,547	259,367	132,385	989,693	2,891,871	3.3	2.4	4.3	5.9	5.1	4.5	3.1		
Motor vehicles and automotive equipment	9,763	1,710,086	15,826	14,361	11,096	69,294	122,872	16.1	10.8	19.3	22.7	21.7	18.0	13.9		
Lumber and construction materials	7,191	963,509	9,241	9,493	5,467	29,607	108,189	21.3	13.3	20.3	22.9	26.6	21.7	16.9		
Electrical goods	7,842	439,538	3,834	2,846	1,889	21,708	73,342	19.0	14.9	23.5	20.6	30.3	22.7	18.0		
Hardware, plumbing, and heating equipment	4,594	520,488	5,616	9,405	2,241	38,261	104,142	20.0	18.8	21.3	31.8	20.6	29.1	17.9		
Farm machinery and equipment	5,886	1,421,617	14,566	13,973	11,355	82,122	92,142	18.6	10.7	13.0	16.4	16.7	13.9	14.3		
Other machinery, equipment, and supplies	19,877	1,924,815	26,732	24,663	10,458	89,895	308,410	11.5	10.2	19.4	19.3	17.6	17.2	10.1		
Other durable goods	33,228	2,804,098	31,444	23,336	15,830	117,000	366,161	9.4	8.8	13.1	13.2	17.8	16.0	8.8		
Drugs, chemicals, and allied products	8,622	450,612	4,613	4,621	1,907	13,360	97,587	16.3	17.4	26.8	52.8	30.8	33.1	18.1		
Apparel, piece goods, and notions	10,327	637,740	8,484	7,604	1,863	34,500	133,347	16.2	17.7	42.7	41.0	33.5	27.8	15.3		
Groceries and related products	27,990	5,234,621	46,552	34,343	14,161	175,751	342,159	9.2	6.2	11.1	15.8	11.3	8.0	8.3		
Farm-product raw materials	9,452	4,856,751	23,453	10,085	14,590	54,378	119,103	22.0	4.4	11.1	12.5	14.4	15.4	11.4		
Alcoholic beverages	1,169	603,101	5,139	12,285	1,758	31,674	37,705	30.1	16.9	17.1	40.5	20.5	16.5	18.4		
Other nondurable goods	44,826	5,904,036	68,436	85,571	33,124	202,999	487,085	7.2	5.4	8.4	11.7	10.7	10.9	7.4		
Wholesalers not allocable	38,322	1,550,895	19,611	6,781	6,646	29,144	499,627	8.2	9.3	14.9	18.0	21.8	23.9	8.3		
Retail trade	1,191,193	106,049,655	1,297,396	1,940,168	703,341	7,831,044	8,735,044	1.4	1.5	2.3	2.2	3.0	2.1	1.6		
Building materials, paint, hardware, garden supply, and mobile home dealers	47,246	5,551,956	78,057	95,057	58,500	403,520	519,981	7.2	6.6	9.8	9.8	12.1	9.5	7.3		
Lumber and other building materials dealers	8,253	1,344,458	21,114	21,574	9,990	119,771	108,449	15.0	10.9	16.0	15.4	16.6	17.5	13.3		
Paint, glass, and wallpaper stores	5,010	430,133	6,235	9,871	2,678	45,317	69,782	21.9	24.8	33.2	28.7	41.4	37.4	23.1		
Hardware stores	18,383	2,117,454	24,780	42,539	21,416	144,381	224,920	11.5	11.6	13.9	17.4	19.9	15.0	11.8		
Retail nurseries and garden supply stores	11,722	803,337	15,744	13,754	8,211	58,534	71,168	15.8	16.2	27.1	22.1	24.2	22.9	18.3		
Mobile home dealers	3,878	856,574	10,184	7,319	16,205	35,517	45,662	24.0	18.1	35.3	25.6	30.1	27.3	21.8		
General merchandise stores	19,227	2,493,310	24,050	35,439	15,212	137,876	167,367	10.8	10.5	12.8	14.1	21.6	14.6	11.2		
Variety stores	4,377	606,914	6,369	10,798	5,095	41,003	49,249	21.7	22.2	28.0	27.6	50.9	28.2	23.0		
Other general merchandise stores	14,850	1,886,396	17,681	24,841	10,117	96,873	118,118	12.4	11.9	14.1	16.3	20.0	17.0	12.7		
Food stores	115,565	18,398,533	193,305	245,699	75,209	1,054,169	1,082,473	4.5	3.7	5.6	5.0	6.8	4.9	4.6		
Grocery stores	77,841	14,703,289	132,415	192,263	58,988	720,224	755,689	5.4	4.1	6.2	5.7	7.4	4.8	5.2		
Meat and fish markets, including freezer provisioners	9,831	1,477,398	17,150	12,982	5,937	111,659	91,771	15.9	15.1	19.3	16.3	32.5	19.7	17.2		
Fruit stores and vegetable markets	6,342	519,790	6,574	6,293	1,341	27,721	33,682	21.6	20.1	26.6	33.9	40.8	28.8	23.0		
Candy, nut, and confectionery stores	3,174	234,010	4,567	3,400	1,677	*15,743	35,875	26.3	28.6	44.0	39.7	—	—	30.3		
Dairy products stores	2,960	307,208	4,609	2,909	646	21,423	22,997	29.8	33.1	37.2	36.5	48.2	41.5	38.6		
Retail bakeries	10,601	710,259	20,404	19,391	4,442	131,996	99,449	15.6	17.0	24.0	18.8	26.9	19.8	17.0		
Miscellaneous food stores	4,816	446,579	7,586	8,461	2,178	25,403	43,010	22.3	25.9	37.2	31.3	34.8	29.3	27.2		
Automotive dealers and service stations	174,611	37,062,223	259,814	490,021	185,408	2,050,454	1,841,300	3.4	2.7	5.1	4.6	5.5	3.7	3.4		
Motor vehicle dealers-New car dealers (franchised)	5,705	3,510,620	13,076	24,657	31,745	155,224	113,510	16.8	6.5	11.2	9.9	8.7	10.5	11.4		
Motor vehicle dealers-Used cars only	30,902	4,602,189	21,553	43,506	37,481	157,652	236,606	9.2	7.4	13.2	13.8	12.9	14.3	9.2		
Auto and home supply stores	21,263	3,032,920	37,455	48,665	26,543	279,387	266,954	10.8	10.1	13.8	12.5	16.0	12.5	10.5		
Gasoline service stations	107,900	24,037,355	168,185	344,775	65,332	1,383,001	1,109,229	4.2	3.6	6.5	5.7	9.4	4.4	4.3		
Boat dealers	2,586	515,547	8,009	9,984	7,954	28,597	33,864	25.2	23.1	41.6	28.9	29.3	35.0	27.9		
Recreational vehicles	3,043	667,772	4,853	10,779	6,966	14,654	35,136	26.8	20.3	27.6	46.2	23.6	22.7	23.9		
Motorcycle dealers	1,745	458,445	4,073	6,368	6,525	26,332	24,711	28.7	27.4	37.0	38.7	37.2	27.6	29.2		
Miscellaneous aircraft and automotive dealers	1,467	238,275	2,610	1,287	*2,862	5,607	19,290	31.4	36.7	51.9	33.8	—	42.3	42.6		
Apparel and accessory stores	50,993	4,426,188	44,843	81,909	36,606	375,460	526,240	7.1	7.5	9.5	10.3	14.0	9.6	7.6		
Men's and boy's clothing and furnishings stores	5,369	785,420	7,015	15,797	8,275	68,009	75,762	20.1	20.6	25.1	28.7	31.1	24.3	20.4		
Women's ready-to-wear stores	11,823	1,260,509	14,487	29,145	6,803	115,902	124,525	14.2	14.8	18.9	18.4	22.6	18.3	15.2		
Women's accessory and specialty stores	1,962	129,013	950	1,249	*34	*11,341	18,445	35.3	39.2	39.9	41.3	—	—	40.9		
Children's and infant wear stores	2,053	203,996	2,539	4,953	1,347	22,911	20,136	31.7	27.3	31.2	39.0	38.5	27.9	30.3		
Family clothing stores	10,673	788,443	9,004	10,638	6,143	52,870	116,738	15.9	15.8	19.3	22.5	28.3	21.9	16.3		
Shoe stores	6,512	620,818	6,196	9,004	6,908	51,118	85,088	20.2	20.3	24.7	24.7	36.2	24.4	19.7		
Furriers and fur shops	1,854	85,282	622	1,992	*157	3,236	13,916	43.0	36.1	—	—	—	—	44.7		
Apparel and accessory stores, not elsewhere classified	10,747	552,707	4,030	10,131	6,939	50,073	71,630	16.3	20.0	28.6	26.1	39.8	29.4	20.5		
Furniture and home furnishings stores	74,653	6,217,656	86,646	126,752	55,600	485,513	721,255	6.5	6.3	9.4	8.6	13.2	8.6	6.3		
Furniture stores	18,383	1,889,603	27,598	40,128	13,654	145,405	196,811	15.1	11.8	14.9	15.2	17.8	13.8	11.9		
Floor covering stores	9,460	799,970	9,091	14,483	2,767	61,954	98,850	18.3	17.8	25.0	28.3	26.9	23.1	17.7		
Drapery, curtain, and upholstery stores	8,951	341,023	4,274	4,873	986	46,253	69,293	18.0	23.2	22.5	36.1	41.9	35.9	20.7		
Home furnishings and equipment stores except appliances	8,892	523,905	7,053	9,703	7,439	44,133	61,276	16.6	21.5	25.4	32.8	52.6	36.8	20.3		
Household appliance stores	10,049	992,455	11,679	23,425	11,513	76,703	107,455	16.7	14.5	19.7	20.1	24.2	21.5	16.0		
Radio and television stores	11,343	876,960	13,895	18,367	9,867	64,340	108,545	15.7	17.1	21.6	22.2	28.6	23.4	17.6		
Music stores	7,485	793,740	13,056	15,773	9,374	46,725	79,925	18.4	18.7	39.1	23.8	43.4	23.1	19.1		
Eating and drinking places	168,186	12,943,527	327,278	506,913	142,530	2,084,407	1,446,920	4.0	4.0	5.1	4.8	7.5	4.9	4.3		
Eating places	116,163	9,789,850	242,531	349,374	100,511	1,723,552	1,077,925	4.9	4.8	6.0	5.9	8.2	5.5	5.1		
Drinking places	52,023	3,153,677	84,747	157,539	42,018	360,855	368,995	7.4	7.6	9.4	8.3	13.0	9.8	8.3		

Table 1.1—Receipts, Selected Deductions, and Net Income, by Industry—Continued

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

Industry	Businesses with net income							Coefficient of variation (Percent) ¹						
	Number of businesses	Business receipts	Depreciation	Taxes paid deduction	Interest paid	Payroll	Net income	Number of businesses	Business receipts	Depreciation	Taxes paid deduction	Interest paid	Payroll	Net income
Wholesale and retail trade—Continued														
Retail trade—Continued														
Miscellaneous retail stores	523,024	18,301,273	273,509	347,626	131,548	1,210,037	2,328,755	2.3	34	4.9	5.2	7.1	5.4	3.3
Drug stores and proprietary stores	13,477	2,544,972	24,398	47,105	13,495	268,850	268,979	11.5	106	12.8	12.7	18.6	12.6	11.1
Liquor stores	17,349	2,999,719	25,822	73,867	18,080	118,995	200,539	10.8	100	15.5	13.7	18.3	12.3	11.2
Used merchandise stores	41,168	1,157,183	20,256	16,532	10,109	52,568	173,777	9.0	11.4	16.9	17.2	35.4	27.3	11.9
Sporting goods and bicycle shops	16,423	1,118,153	16,201	21,579	12,103	82,477	132,034	12.5	13.9	18.8	20.9	21.2	22.7	14.0
Book stores	5,086	193,750	2,472	3,380	1,958	13,934	28,089	25.5	27.3	31.1	41.1	57.8	43.3	30.8
Stationery stores	6,363	321,596	3,407	4,741	3,191	29,181	48,511	21.1	25.9	37.6	31.3	37.8	37.3	24.1
Jewelry stores	21,769	1,010,341	15,807	24,481	6,915	81,318	148,361	12.3	14.7	19.8	24.0	27.7	21.6	13.9
Hobby, toy, and game shops	6,608	259,259	2,183	2,812	1,555	11,472	33,266	20.1	23.2	39.9	27.6	21.7	35.2	27.3
Camera and photographic supply stores	1,283	170,673	990	1,784	697	7,750	16,745	37.7	32.5	43.3	47.5	43.9	39.1	34.4
Gift, novelty, and souvenir shops	18,284	821,083	17,098	19,845	13,226	58,478	116,227	11.8	15.2	21.0	21.5	32.3	24.0	15.3
Luggage and leather goods stores	*927	*38,684	*371	*1,003	*233	*1,942	*8,805	—	—	—	—	—	—	—
Sewing, needlework, and piece goods stores	9,205	395,517	4,931	6,734	4,680	32,040	39,752	17.2	21.9	26.0	29.2	28.3	24.8	21.8
Mail order houses	6,017	192,390	3,957	3,412	2,024	30,526	44,126	19.0	26.3	31.6	35.6	42.7	31.7	25.3
Merchandising machine operators	8,753	540,181	27,589	13,022	3,176	36,773	54,659	16.6	20.1	22.7	22.6	28.6	35.1	20.2
Direct selling organizations	273,599	2,169,319	23,415	13,195	8,759	35,187	468,304	3.3	6.7	12.3	17.2	16.3	20.0	6.8
Fuel and ice dealers, except fuel oil dealers and bottled gas dealers	7,072	308,582	9,424	4,166	3,019	8,198	40,923	23.0	24.9	36.2	32.7	48.2	30.3	25.1
Fuel oil dealers	4,257	661,732	7,956	9,283	3,296	19,994	40,523	27.0	20.9	22.3	24.4	28.3	29.4	21.9
Liquified petroleum gas (bottled gas) dealers	1,338	216,494	5,398	5,512	904	16,976	18,442	33.5	31.2	35.6	39.1	38.8	38.5	37.6
Florists	17,972	1,071,101	25,451	31,835	8,726	145,847	125,482	12.4	13.0	17.1	16.1	23.8	16.0	14.1
Cigar stores and stands	*1,010	*51,718	*592	*1,070	*29	*1,284	*4,896	—	—	—	—	—	—	—
News dealers and newsstands	4,689	193,610	1,783	2,609	1,122	*15,913	35,080	27.5	33.6	47.1	61.5	—	—	31.9
Other miscellaneous retail stores	38,375	1,865,216	34,008	39,659	15,071	140,334	281,235	8.6	10.2	13.7	15.8	23.1	17.0	10.5
Retail trade not allocable	17,888	654,989	9,894	10,752	2,728	29,608	100,753	13.9	20.1	24.7	31.5	27.7	33.2	16.8
Wholesale and retail trade not allocable	62,232	3,030,019	39,342	38,275	16,721	168,942	420,136	7.2	8.8	14.7	17.8	17.5	16.3	8.5
Finance, insurance, and real estate	670,769	15,503,601	377,160	190,309	347,195	638,468	7,168,441	1.9	2.4	4.2	5.9	7.0	8.0	2.0
Finance	16,755	828,460	12,307	6,313	21,785	43,959	336,273	10.6	7.9	20.3	21.3	13.2	33.7	8.6
Banking and miscellaneous finance	966	68,270	1,147	713	1,491	*13,663	19,992	42.2	36.1	49.2	75.7	70.8	—	39.0
Credit agencies other than banks	4,197	110,896	3,657	1,725	5,374	10,508	59,303	23.5	20.8	37.4	31.9	30.0	50.7	19.8
Security, commodity brokers, and services	11,592	649,294	7,503	3,875	14,920	19,788	256,978	12.3	8.6	26.9	29.5	14.4	41.8	9.8
Security brokers and dealers, except underwriting syndicates	6,028	296,966	5,053	2,817	6,485	14,684	106,224	17.1	15.3	38.3	36.5	29.9	54.7	16.0
Commodity contracts brokers, exchanges, and services	5,564	352,328	2,450	1,058	8,435	5,104	150,754	17.7	9.3	23.3	38.1	10.8	39.0	12.3
Insurance agents, brokers, and service	192,867	5,203,768	97,157	44,324	47,976	381,931	2,615,631	3.7	4.0	7.4	6.9	13.0	7.5	3.6
Real estate	469,147	9,471,373	267,696	139,672	277,434	210,576	4,214,537	2.4	3.1	5.2	7.7	8.4	9.6	2.5
Operators and lessors of buildings	13,495	583,344	64,568	39,504	80,335	18,289	111,693	14.6	18.2	15.0	15.9	20.6	24.8	13.7
Lessors, other than buildings	11,991	56,369	6,039	9,285	4,790	450	26,067	29.6	35.2	49.4	52.5	51.7	49.5	41.1
Real estate agents, brokers, and managers	420,956	7,820,873	175,320	75,560	150,978	140,601	3,733,702	2.4	3.4	5.1	9.0	10.0	12.3	2.7
Title abstract companies	3,443	55,163	1,176	704	*89	8,111	29,026	30.6	25.4	40.0	31.9	—	34.7	26.9
Subdividers and developers, except cemeteries	4,634	549,043	8,184	9,942	31,884	15,700	125,975	14.5	15.2	28.2	26.6	15.9	39.9	12.6
Cemetery subdividers and developers	*649	*6,873	*283	*127	*860	—	*1,672	—	—	—	—	—	—	—
Combined real estate, insurance, loans, law offices	13,979	399,708	12,126	4,550	8,498	27,425	186,402	12.9	12.8	19.5	19.3	28.3	24.6	12.5
Services	2,597,930	62,276,497	2,118,160	1,263,829	733,516	8,376,402	24,558,705	0.9	1.2	2.5	2.3	4.1	2.4	1.0
Hotels and other lodging places	35,354	1,757,659	180,084	99,944	119,032	202,544	326,181	8.4	9.1	10.6	9.7	13.7	11.1	9.1
Hotels	3,164	156,138	8,874	11,739	5,577	27,451	21,405	30.6	23.6	28.8	30.8	29.2	32.0	27.5
Motels, motor hotels, and tourist courts	17,557	1,106,675	127,636	66,208	91,918	136,586	189,663	10.9	10.7	130	12.1	16.2	12.4	11.8
Rooming and boarding houses	2,666	127,165	5,440	2,884	2,206	18,320	16,920	31.7	53.9	51.4	38.9	82.0	52.3	46.9
Sporting and recreational camps	2,380	70,524	4,991	3,296	*2,350	*7,657	16,319	35.1	57.5	57.3	61.8	—	40.7	—
Trailing parks and camp sites	9,435	296,338	33,135	15,789	16,942	12,347	71,446	17.6	21.8	24.1	21.8	35.6	29.7	19.0
Organizational hotels and lodging houses, on a membership basis	*152	*819	*8	*28	*39	*183	*428	—	—	—	—	—	—	—
Personal services	570,456	7,690,315	303,509	201,194	91,089	1,438,726	2,320,341	2.3	3.8	5.7	5.8	8.3	8.6	3.3
Coin-operated laundries and dry cleaning	15,442	445,298	41,790	10,219	8,603	37,303	72,282	14.3	16.1	17.4	19.7	21.5	23.0	17.5
Other laundry, cleaning, and garment services	43,194	1,456,634	62,469	49,287	19,987	348,602	312,198	8.8	10.5	12.0	15.2	18.2	13.5	9.9
Photographic studios, portrait	24,510	432,009	20,328	6,503	5,500	33,100	111,128	11.4	15.6	20.6	22.3	40.3	27.0	15.6
Beauty shops	206,066	2,875,029	84,257	84,299	25,092	774,124	878,134	4.0	5.9	7.3	8.3	13.1	9.7	5.3
Barber shops	73,778	722,475	13,909	11,959	2,835	81,324	395,202	7.3	8.9	15.2	16.2	31.1	22.2	8.5
Shoe repair and hat cleaning shops	9,382	132,592	2,633	5,386	*450	11,729	41,732	20.7	23.5	38.6	42.7	—	47.1	23.3
Funeral service and crematories	8,858	750,593	42,649	17,568	15,607	63,501	168,192	15.1	15.0	17.0	16.7	26.8	21.3	13.9
Miscellaneous personal services	189,226	875,685	35,474	15,973	12,015	89,043	341,473	4.1	10.4	24.3	17.1	18.7	24.0	7.1

Table 1.1—Receipts, Selected Deductions, and Net Income, by Industry—Continued

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

Industry	Businesses with net income							Coefficient of variation (Percent) ¹						
	Number of businesses	Business receipts	Depreciation	Taxes paid deduction	Interest paid	Payroll	Net income	Number of businesses	Business receipts	Depreciation	Taxes paid deduction	Interest paid	Payroll	Net income
(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	
Services—Continued														
Business services	519,480	8,782,171	294,356	130,128	95,422	1,067,492	3,435,564	2.3	3.6	11.3	7.8	15.4	9.3	2.8
Advertising	21,290	611,784	8,575	6,004	3,047	55,981	166,747	11.5	15.7	21.3	24.8	31.2	50.2	13.3
Services to buildings	91,055	1,189,476	38,839	29,810	10,742	292,843	412,723	6.4	10.0	12.5	17.0	17.3	15.3	8.2
Computer and data processing services	12,467	271,919	9,140	2,995	1,538	26,671	100,814	14.3	21.3	28.6	50.9	31.1	56.7	15.9
Management and public relations	150,882	2,194,739	44,863	14,841	14,740	122,384	1,349,473	3.9	5.0	9.4	18.6	16.2	24.2	4.3
Equipment rental and leasing	13,608	547,843	106,827	18,099	34,489	66,970	107,572	13.2	16.5	29.6	24.4	40.1	28.0	13.7
Other business services	230,178	3,966,430	86,112	58,378	30,866	502,643	1,268,235	3.6	5.9	8.7	11.7	11.6	15.1	4.7
Automobile repair and services	157,922	6,600,770	203,900	181,240	76,748	1,072,206	1,154,534	4.6	5.5	7.4	7.0	10.1	8.2	5.2
Automotive rentals, without drivers	7,003	259,026	40,992	9,616	11,846	16,817	54,828	19.0	19.4	24.8	26.7	33.8	30.4	18.3
Automobile parking	2,252	111,889	2,031	2,608	181	19,752	28,350	34.4	41.0	41.9	41.8	—	51.7	37.9
Automotive top and body repair shops	36,358	1,479,663	30,832	41,711	13,158	289,583	250,810	10.0	11.5	13.9	15.3	22.0	16.1	11.1
General automotive repair shops	80,682	3,425,040	84,620	92,977	35,427	539,043	579,550	6.4	7.7	9.0	9.8	14.7	11.4	7.3
Other automotive repair shops	18,127	906,877	20,169	24,332	7,412	160,438	157,648	14.2	16.6	19.9	19.4	26.6	22.7	14.9
Automotive services, except repair	13,500	418,275	25,256	9,996	8,724	46,573	83,348	14.7	18.1	21.3	25.5	24.6	33.0	18.8
Miscellaneous repair services	188,808	3,523,505	122,391	65,685	31,987	364,695	1,004,572	4.2	6.0	8.2	8.9	12.5	12.7	5.5
Radio and tv repair shops	20,950	400,556	9,048	8,366	2,113	47,490	91,896	12.3	20.2	22.0	32.5	33.6	52.0	17.1
Electrical repair shops, except radio and tv	24,986	544,406	14,364	11,213	2,577	43,725	156,417	11.4	16.2	18.3	25.7	29.4	41.6	14.9
Reupholstery and furniture repair	30,469	536,469	14,211	10,451	4,691	77,419	146,832	10.7	15.6	18.3	20.3	29.4	26.6	14.8
Other miscellaneous repair shops	112,393	2,042,074	84,768	35,655	22,606	196,061	609,427	5.5	7.5	10.8	10.6	15.9	14.4	7.0
Motion pictures	7,492	188,723	9,604	3,378	6,672	9,715	48,450	19.3	20.2	27.5	32.1	83.3	40.7	20.9
Motion picture production, distribution, and services	6,274	124,113	4,828	760	*503	3,931	40,180	21.7	23.7	26.2	39.4	—	74.8	22.9
Motion picture theaters	1,218	64,610	4,776	2,618	*6,169	5,748	8,270	39.7	37.8	48.5	39.9	—	45.6	51.0
Amusement and recreation services, except motion pictures	164,368	2,736,592	149,761	63,262	39,971	238,605	863,518	4.6	6.6	9.9	14.0	15.6	12.5	5.7
Producers, orchestras, and entertainers	91,604	1,084,265	51,703	8,493	7,374	63,510	453,652	6.2	8.3	13.5	23.8	24.2	20.4	6.4
Billiard and pool establishments	2,077	24,777	*899	*657	*384	*141	4,102	41.1	52.3	—	—	—	—	58.0
Bowling alleys	2,994	255,643	21,046	14,431	9,217	39,912	41,976	25.8	27.4	33.0	33.1	31.6	31.9	28.6
Professional sports clubs and promoters	2,109	98,432	2,250	1,647	*438	*2,813	30,047	36.5	38.7	40.6	—	—	—	33.3
Racing, including track operation	8,839	296,779	15,412	3,845	1,706	45,039	76,028	23.4	22.1	22.8	32.4	65.9	36.4	35.0
Other amusement and recreation services	56,845	976,696	58,451	34,189	20,852	87,190	257,713	7.5	11.9	18.0	20.6	24.5	19.3	10.0
Medical and health services	367,977	19,466,386	545,709	340,210	187,270	2,525,439	9,840,548	2.3	1.9	3.1	3.8	7.5	3.1	1.7
Offices of physicians	136,007	9,244,169	222,098	131,817	58,937	1,029,986	5,315,154	2.8	2.4	4.4	5.1	19.6	3.8	2.2
Offices of dentists	77,694	6,084,485	195,818	115,641	72,745	936,224	2,798,688	4.3	3.8	5.5	5.2	7.9	4.6	3.5
Offices of osteopathic physicians	2,471	150,299	4,342	1,937	731	10,455	90,353	24.4	19.9	25.8	24.2	43.4	24.5	19.5
Offices of chiropractors	13,290	508,051	25,682	10,325	12,724	46,385	252,902	14.6	12.9	18.2	21.3	23.4	18.2	12.3
Offices of optometrists	18,245	1,128,318	28,103	16,292	9,521	95,641	414,333	10.8	9.7	14.0	13.2	17.8	14.3	9.5
Registered and practical nurses	50,765	275,164	3,720	858	*222	*985	216,418	8.3	10.1	32.8	25.8	—	—	10.3
Nursing and personal care facilities	13,133	741,392	27,390	44,591	23,635	265,751	95,322	21.6	14.7	17.8	18.6	18.3	17.2	16.1
Hospitals	88	68,317	1,348	2,823	1,272	29,498	4,779	64.0	20.5	16.5	20.1	47.4	19.1	39.8
Medical laboratories	1,513	92,699	1,943	1,504	*1,356	20,971	35,218	32.7	35.4	45.5	45.4	—	42.9	28.4
Dental laboratories	8,198	237,076	7,622	4,131	1,701	27,130	93,708	18.7	20.8	24.9	28.2	41.5	38.8	19.2
Other medical and health services	46,573	936,416	27,643	10,491	4,426	62,413	523,693	7.0	8.3	12.9	15.8	29.5	16.1	8.0
Legal services	140,687	5,414,818	119,899	76,453	28,681	666,748	2,841,847	3.7	3.7	6.1	8.1	13.3	6.7	3.2
Educational services	106,511	688,358	31,691	14,292	9,121	85,223	261,716	5.6	11.5	13.4	21.6	22.8	7.6	
Engineering and architectural services	69,857	1,762,874	48,275	30,722	14,732	276,829	718,624	6.0	7.2	10.1	13.1	14.0	12.7	6.4
Accounting, auditing, and bookkeeping services	141,525	2,035,681	73,892	34,868	24,933	344,773	958,835	4.2	6.2	11.2	9.7	18.1	10.7	5.8
Certified public accountants	24,904	822,610	29,319	15,312	12,689	158,679	369,296	8.6	10.0	17.8	14.9	28.3	14.5	9.5
Other accounting, auditing, and bookkeeping services	116,621	1,213,071	44,573	19,554	12,244	188,084	589,539	4.7	8.0	14.3	12.7	22.3	15.4	6.9
Other services	128,493	1,628,545	35,089	22,255	7,958	83,407	783,975	4.7	7.1	10.4	29.2	16.2	19.6	5.9
Nature of business not allocable	23,300	311,239	11,367	4,332	3,992	23,024	101,614	11.8	17.5	30.8	26.0	30.1	41.2	15.0

¹This estimate should be used with caution because of the small number of sample returns on which it was based.

**The estimate for this cell is not shown to avoid disclosure of information for specific taxpayers. However, the data are included in the appropriate totals.

*This is the standard deviation of the estimate expressed as a percentage of the estimate. These percentages, when added to and subtracted from the estimates in columns 1 through 7 and columns 15 through 21 to which they refer, give the range within which approximately two out of three such estimates from similar samples would be expected to fall.

Table 1.2—Income Statement for Selected Industries

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

Item	All industries	All nonfarm industries	Total	Agriculture, forestry, and fishing												
				Farms												
				Total	Field crop	Vegetable and melon	Fruit and tree nut	Beef cattle feedlots	Beef cattle, except feedlots	Hogs, sheep, and goats	Dairy farms	Poultry and eggs	General livestock, except animal specialty	Animal specialty	Other	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)		
Business With and Without Net Income																
Number of businesses	11,345,616	8,413,806	3,177,180	2,931,810	1,268,888	54,970	95,171	6,644	668,492	243,459	202,972	50,390	70,103	87,245	173,476	
Business receipts, total	393,871,922	324,492,975	74,641,258	69,378,947	27,533,388	1,372,757	2,557,084	1,050,818	14,313,385	6,415,165	9,331,329	1,995,655	2,444,478	836,057	1,528,831	
Income from sales and operations	391,229,823	321,850,876	74,580,392	69,378,947	27,533,388	1,372,757	2,557,084	1,050,818	14,313,385	6,415,165	9,331,329	1,995,655	2,444,478	836,057	1,528,831	
Other business income	2,642,099	2,642,099	60,866	—	—	—	—	—	—	—	—	—	—	—	—	
Business deductions, total	342,482,951	275,056,457	71,690,797	67,426,494	24,211,103	1,287,816	2,393,849	1,110,001	16,135,394	6,285,048	8,567,436	1,910,722	2,589,896	1,205,156	1,730,073	
Cost of sales and operations, total	211,918,200	167,959,359	45,197,358	43,958,841	12,954,910	882,085	1,546,371	1,024,223	12,011,148	4,390,485	5,557,955	1,434,089	2,095,401	899,634	1,162,540	
Inventory, beginning-of-year	17,077,914	15,984,042	1,168,493	1,083,872	339,815	*3,852	*87,812	17,932	452,908	103,435	*5,156	4,424	26,868	19,176	32,296	
Purchases	142,545,917	131,392,363	11,719,620	11,153,554	922,284	37,351	54,912	727,388	6,693,392	634,892	104,920	264,111	1,252,463	226,970	234,761	
Cost of labor	13,938,324	10,074,224	4,144,651	3,862,100	1,319,402	259,139	503,890	10,278	488,804	222,646	562,731	126,242	72,875	76,262	219,831	
Materials and supplies	13,010,477	11,417,192	1,835,015	1,593,285	477,929	66,928	100,536	4,692	226,792	131,674	287,879	65,724	27,951	46,324	156,846	
Other costs	44,495,842	17,137,835	27,501,278	27,358,007	10,249,139	518,336	894,417	281,864	4,576,759	3,390,008	4,607,651	978,299	743,388	557,973	560,173	
Less: Inventory, end-of-year	19,148,274	18,046,297	1,171,699	1,101,977	353,769	*3,621	*95,196	17,931	427,507	92,270	10,382	*4,711	28,142	27,081	41,367	
Depreciation	18,299,280	9,541,552	9,145,668	8,757,728	4,214,789	134,722	281,921	23,097	1,429,977	757,864	1,166,565	211,571	172,023	144,407	220,792	
Taxes paid	8,582,206	6,355,000	2,352,059	2,227,206	1,092,611	49,611	158,478	4,280	366,021	139,329	254,208	37,300	37,013	15,789	72,556	
Rent paid	10,109,655	7,530,555	2,670,519	2,579,100	1,398,420	57,123	50,521	15,455	499,380	180,617	222,239	21,862	63,185	37,063	33,255	
Repairs	7,741,452	4,109,191	3,845,308	3,632,261	1,699,939	83,122	101,415	9,333	590,062	335,276	550,935	59,988	83,749	36,686	81,746	
Salaries and wages	22,459,344	22,459,344	641,348	—	—	—	—	—	—	—	—	—	—	—	—	
Insurance	6,112,078	4,797,581	1,455,291	1,314,498	836,813	23,016	71,805	3,046	204,818	94,088	150,524	37,237	27,853	26,806	38,492	
Legal and professional fees	1,470,983	1,470,983	25,794	—	—	—	—	—	—	—	—	—	—	—	—	
Commissions	2,941,334	2,941,334	27,672	—	—	—	—	—	—	—	—	—	—	—	—	
Amortization	116,232	103,338	14,292	12,894	3,722	*6	*19	(¹)	*	50	(¹)	*130	*8,832	*1	*102	*32
Pension and profit-sharing plans	141,566	132,764	10,560	8,802	2,242	*1,428	*3,166	*1	718	*37	349	*586	*10	*43	*222	
Employee benefit programs	247,658	238,524	12,015	9,134	2,502	634	341	*64	784	*8	1,601	450	*32	1,648	1,060	
Interest paid	9,042,180	4,265,677	4,897,541	4,776,503	2,113,752	53,391	172,581	30,058	1,008,645	381,930	660,689	95,034	108,688	42,789	108,946	
Bad debts	508,580	508,580	3,447	—	—	—	—	—	—	—	—	—	—	—	—	
Depletion	551,732	550,781	3,514	951	476	*102	*2	*11	249	—	—	—	—	—	—	
Other business deductions	42,240,470	42,091,894	1,388,410	148,576	90,927	2,576	7,229	423	23,552	5,414	2,241	3,763	1,932	189	10,330	
Net income (less deficit)	51,388,971	49,436,518	2,950,461	1,952,453	3,322,285	84,941	163,235	-59,183	-1,822,009	130,117	763,893	84,933	-145,418	-369,099	-201,242	
Net income	66,671,503	56,795,648	11,060,875	9,775,855	5,840,236	226,696	430,454	20,143	758,435	751,842	1,129,566	152,813	108,592	60,850	296,228	
Deficit	15,182,532	7,359,130	8,110,414	7,823,402	2,517,951	141,755	267,219	79,326	2,580,444	621,725	365,673	67,880	254,010	429,949	497,470	

Footnotes at end of table.

Table 1.2—Income Statement for Selected Industries—Continued

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

Item	Agriculture, forestry, and fishing—Continued				Mining			Construction						
	Livestock breeding	Animal services, except livestock breeding and veterinary	Landscape and horticultural services	Other agricultural services, forestry, and fishing	Total	Oil and gas extraction	Other mining	Total	General contractors and operative builders	Special trade contractors				
										Total	Plumbing, heating, and air-conditioning	Painting, paper-hanging, and decorating	Electrical work	Masonry, stonework, tile setting and plastering
	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)
Business With and Without Net Income														
Number of businesses	8,416	46,442	82,047	108,465	71,151	59,471	11,680	994,072	205,021	735,279	85,126	116,387	58,402	83,356
Business receipts, total	67,053	636,835	1,426,052	3,132,371	4,586,603	3,909,702	676,801	42,751,792	17,881,281	22,873,508	4,180,388	2,191,973	2,530,516	3,845,141
Income from sales and operations	65,938	626,702	1,418,598	3,090,207	4,448,810	3,778,034	670,776	42,537,991	17,767,210	22,776,830	4,173,880	2,184,548	2,522,037	3,837,167
Other business income	*1,115	10,133	7,454	42,164	137,793	131,668	6,125	213,801	114,071	96,578	6,508	7,425	8,479	7,974
Business deductions, total	91,391	655,837	1,076,935	2,440,140	4,508,903	3,754,648	754,255	36,182,115	16,140,854	18,385,573	3,551,363	1,561,009	2,090,059	3,171,736
Cost of sales and operations, total	14,779	143,117	399,311	681,310	917,523	731,050	186,473	23,652,600	12,046,949	10,623,354	2,426,462	777,029	1,354,033	1,816,642
Inventory, beginning-of-year	*506	17,163	9,445	47,507	13,394	5,440	7,954	864,694	544,837	312,685	147,453	26,990	49,802	9,470
Purchases	5,130	99,580	119,691	341,685	175,129	115,145	59,984	7,844,423	3,218,237	4,337,399	1,387,615	175,602	681,588	507,877
Cost of labor	*340	13,674	124,894	143,643	65,162	46,973	18,189	4,197,567	1,785,874	2,251,132	347,131	272,728	285,338	482,053
Materials and supplies	*163	11,761	126,265	103,541	60,564	31,111	28,453	6,487,651	3,450,472	2,777,850	504,605	201,715	330,035	584,640
Other costs	*10,095	17,960	30,412	84,804	614,821	539,193	75,728	5,244,305	3,677,808	1,290,600	193,260	110,847	76,907	248,668
Less: Inventory, end-of-year	*1,455	17,001	11,396	39,870	11,847	6,812	4,835	986,040	630,279	346,312	153,602	10,853	69,637	16,064
Depreciation	11,083	48,895	93,987	233,976	317,395	241,331	76,064	1,262,916	430,379	777,663	105,792	47,131	55,952	90,026
Taxes paid	2,716	13,247	35,185	73,705	181,624	164,154	17,470	780,285	256,335	490,335	88,192	48,921	64,381	77,938
Rent paid	1,067	23,338	18,326	48,688	68,066	50,355	17,711	381,032	124,775	231,975	28,679	19,024	22,653	24,395
Repairs	1,564	15,468	64,055	131,960	68,252	30,766	37,468	583,148	213,075	341,235	38,840	14,601	15,109	29,698
Salaries and wages	22,693	75,760	124,958	417,937	200,207	139,032	61,175	2,931,636	779,149	1,988,820	288,927	216,153	215,407	459,748
Insurance	2,039	18,263	42,352	78,139	48,060	30,180	17,880	772,081	258,367	483,291	87,947	47,397	51,771	68,549
Legal and professional fees	368	3,471	7,754	14,201	42,325	35,754	6,571	138,584	60,893	73,521	12,991	7,045	9,640	8,755
Commissions	*138	10,659	2,715	14,160	10,102	7,247	2,855	156,314	80,840	65,780	6,852	2,990	723	15,718
Amortization	—	*221	*707	470	14,657	14,539	118	2,052	1,846	*206	*104	(*137)	—	—
Pension and profit-sharing plans	*14	—	—	1,744	1,730	1,530	*200	24,776	5,066	19,401	2,790	*927	3,191	7,227
Employee benefit programs	*52	*343	*757	1,729	2,398	1,150	1,248	84,242	21,481	68,089	5,417	5,199	10,811	19,713
Interest paid	1,843	10,989	18,300	89,896	134,009	111,053	22,856	475,859	256,846	201,884	33,871	13,867	16,428	19,625
Bad debts	*402	501	943	1,601	4,644	4,077	567	64,323	21,841	42,047	9,016	1,731	12,550	6,157
Depletion	—	*76	—	2,487	524,456	501,608	22,848	1,102	487	*615	—	—	*210	—
Other business deductions	32,633	291,479	267,585	648,137	1,973,455	1,690,802	282,653	4,861,165	1,582,625	2,977,357	415,463	358,994	257,372	527,035
Net income (less deficit)	-24,338	-19,002	349,117	692,231	77,700	155,054	-77,354	6,569,677	1,740,327	4,467,935	629,025	630,964	440,457	673,405
Net income	7,253	104,292	380,313	793,162	811,995	732,314	79,681	7,130,097	2,011,490	4,751,700	672,660	650,593	454,265	711,104
Deficit	31,591	123,294	31,196	100,931	734,295	577,260	157,035	560,420	271,163	263,765	43,635	19,629	13,808	37,699

Footnotes at end of table.

Table 1.2—Income Statement for Selected Industries—Continued

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

Item	Construction—Continued			Manufacturing					Transportation, communication, electric, gas, and sanitary services				
	Special trade contractors—Continued		Contractors not allocable	Total	Lumber and wood products, except furniture	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
	Carpentering and flooring	Miscellaneous special trade contractors											
(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)	
Business With and Without Net Income													
Number of businesses	215,084	176,924	53,772	224,128	53,478	44,672	26,875	99,103	385,322	53,852	270,374	35,037	26,059
Business receipts, total	3,172,978	6,952,512	1,997,003	10,024,166	2,325,615	1,442,607	1,287,211	4,968,733	13,879,398	867,804	10,553,448	1,660,722	797,424
Income from sales and operations	3,162,362	6,896,836	1,993,651	9,887,382	2,310,645	1,439,711	1,284,021	4,953,005	13,758,379	861,679	10,462,828	1,639,416	794,456
Other business income	10,616	55,576	3,152	36,784	14,970	2,896	3,190	15,728	121,019	6,125	90,620	21,306	2,968
Business deductions, total	2,133,465	5,877,941	1,655,588	8,764,142	2,015,648	1,245,768	1,041,237	4,461,489	12,064,195	679,822	8,177,388	1,535,873	671,112
Cost of sales and operations, total	1,129,164	3,120,024	982,297	5,059,803	817,844	610,109	606,121	3,025,729	2,729,844	86,012	1,583,694	929,028	131,110
Inventory, beginning-of-year	8,523	70,447	7,172	500,399	68,934	45,892	63,589	321,884	44,793	*6,807	19,465	17,330	*1,091
Purchases	346,745	1,237,972	288,787	2,951,482	504,939	291,079	228,237	1,927,227	1,348,243	*7,097	737,781	537,849	65,416
Cost of labor	240,553	623,329	160,561	1,030,531	146,138	127,452	194,401	562,540	395,782	*55,518	279,485	36,210	24,569
Materials and supplies	390,642	766,213	259,329	659,094	76,021	96,844	96,538	389,691	208,316	*5,932	157,893	28,451	15,940
Other costs	150,679	510,241	275,897	526,698	105,615	95,782	103,973	221,328	777,522	16,567	405,857	327,689	27,409
Less: Inventory, end-of-year	7,978	88,178	9,449	608,401	83,803	47,040	80,617	396,941	44,812	*6,009	16,887	16,601	3,315
Depreciation	73,032	405,730	54,874	456,903	177,887	79,925	62,169	136,922	1,210,990	74,434	991,060	68,237	77,259
Taxes paid	49,607	161,296	33,615	219,898	49,260	34,688	35,108	100,843	497,880	29,878	401,452	39,300	27,250
Rent paid	23,454	113,770	24,282	260,907	43,337	52,813	44,851	119,906	435,857	27,554	362,463	32,593	13,247
Repairs	21,506	221,181	28,838	208,920	132,709	18,259	10,268	47,684	1,117,644	60,334	974,640	39,295	43,375
Salaries and wages	245,717	562,868	163,687	788,319	256,912	135,598	69,749	326,062	1,121,703	81,855	835,677	82,001	122,170
Insurance	45,683	181,944	30,423	195,564	64,141	21,879	24,536	85,008	616,326	57,931	494,826	35,065	28,504
Legal and professional fees	9,517	25,573	4,170	39,112	6,170	6,254	5,543	21,145	43,209	3,661	27,358	7,001	5,189
Commissions	13,435	26,062	9,694	64,519	7,103	7,152	4,159	46,105	150,593	16,408	103,757	14,006	16,422
Amortization	—	*65	—	1,808	*51	669	*262	826	7,049	*213	691	*115	*6,030
Pension and profit-sharing plans	*620	4,646	*309	4,687	*451	*421	*1,092	2,723	3,407	*271	2,419	*545	*172
Employee benefit programs	6,456	20,493	4,672	12,420	1,070	1,258	3,715	6,377	11,880	*1,631	7,671	854	*1,724
Interest paid	19,420	98,673	17,129	141,354	53,420	15,375	23,100	49,459	340,722	20,446	268,955	25,111	26,210
Bad debts	3,706	8,887	*435	18,792	2,217	3,510	1,343	11,722	11,755	*135	3,959	4,011	3,650
Depletion	—	*404	—	1,958	*921	*4	—	*1,033	1,659	*17	*1,640	(1)	*2
Other business deductions	492,148	926,325	301,183	1,289,177	402,155	257,856	149,221	479,945	3,763,877	219,042	3,117,126	258,711	168,798
Net income (less deficit)	1,038,513	1,074,571	341,415	1,260,024	309,967	196,839	245,974	507,244	1,815,203	187,982	1,376,060	124,849	126,312
Net income	1,061,341	1,201,737	366,907	1,499,898	349,609	251,536	279,106	619,647	2,194,827	203,824	1,650,938	189,176	150,889
Deficit	21,828	127,166	25,492	239,874	39,642	54,697	33,132	112,403	379,624	15,842	274,878	64,327	24,577

Footnotes at end of table.

Table 1.2—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														Retail nurseries, garden supply stores, and mobile home dealers					
	Wholesale trade								Retail trade											
	Total		Motor vehicles and automotive equipment		Lumber and construction materials		Farm machinery and equipment		Other machinery equipment, and supplies		Groceries and related products		Farm-product raw materials		Other wholesale trade		Total	Building materials, paint, hardware, garden supply, and mobile home dealers		
	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)					
Businesses With and Without Net Income																				
Number of businesses	2,264,847	307,245	13,708	9,773	8,788	26,947	33,771	13,440	200,818	1,862,406	67,731	9,948	6,796	24,321	26,666					
Business receipts, total	160,494,441	33,499,312	2,070,932	1,092,759	1,664,748	2,226,506	5,776,962	5,970,907	14,696,498	123,594,653	6,333,952	1,460,489	481,331	2,390,146	2,001,986					
Income from sales and operations	159,436,083	33,226,282	2,064,887	1,080,267	1,649,249	2,202,172	5,740,111	5,944,504	14,545,092	122,857,395	6,294,148	1,457,267	478,574	2,374,439	1,983,868	18,118				
Other business income	1,058,358	273,030	6,045	12,492	15,499	24,334	36,851	26,403	151,406	737,318	39,804	2,222	*2,757	15,707						
Business deductions, total	150,733,046	30,951,362	1,973,210	999,196	1,591,102	1,957,294	5,455,390	5,883,312	13,091,858	116,714,494	5,911,178	1,366,866	418,275	2,204,340	1,921,697					
Cost of sales and operations, total	118,030,399	25,911,022	1,649,803	806,236	1,337,826	1,433,521	4,825,658	5,497,925	10,360,053	89,853,959	4,546,245	1,096,337	280,236	1,669,183	1,500,469					
Inventory, beginning-of-year	13,158,245	1,829,693	160,464	100,901	345,272	168,439	113,966	190,746	750,105	11,060,185	1,101,316	142,953	75,655	600,996	281,712					
Purchases	109,583,216	23,507,372	1,466,695	695,391	1,313,601	1,263,499	4,344,044	4,828,643	9,595,499	84,078,894	4,297,443	948,468	262,539	1,693,718	1,392,718					
Cost of labor	2,005,585	272,764	23,409	16,875	17,687	27,309	58,528	10,051	118,925	1,673,344	114,983	64,909	9,310	7,583	33,181					
Materials and supplies	1,764,645	360,659	61,130	11,501	13,662	39,924	47,558	49,223	137,661	1,361,880	66,159	23,149	2,155	3,538	37,317					
Other costs	6,403,006	2,012,067	116,521	74,852	34,602	129,511	385,555	588,755	682,271	4,159,730	261,942	75,277	10,821	54,990	120,854					
Less: Inventory, end-of-year	14,884,298	2,071,733	178,416	93,284	386,978	195,161	123,993	169,493	924,408	12,480,074	1,295,598	158,419	80,244	691,642	365,293					
Depreciation	2,222,937	382,358	22,652	16,434	20,358	39,281	58,510	34,552	190,571	1,773,332	103,232	24,957	8,457	31,062	38,756					
Taxes paid	2,735,146	309,704	17,863	14,603	17,904	30,579	38,594	13,092	177,069	2,379,601	114,515	24,556	10,945	49,773	29,241					
Rent paid	2,979,602	257,980	17,900	11,430	5,235	29,040	30,847	10,811	152,717	2,662,829	83,069	10,090	13,426	35,261	24,292					
Repairs	967,604	173,162	9,494	8,328	7,451	6,788	37,666	20,591	82,844	769,568	43,555	14,676	2,508	9,988	16,383					
Salaries and wages	8,783,435	939,865	62,804	33,861	77,026	107,590	138,575	59,073	460,936	7,715,250	364,898	71,444	41,857	157,127	94,470					
Insurance	1,428,932	216,974	18,559	8,555	14,648	20,662	35,603	14,438	104,509	1,180,007	78,958	17,386	8,132	29,129	24,311					
Legal and professional fees	405,757	60,189	3,897	3,832	3,148	9,888	5,533	2,538	31,353	337,592	15,380	3,359	1,491	6,468	4,062					
Commissions	672,166	267,964	23,273	5,521	2,182	44,609	13,217	14,865	164,297	360,954	14,419	4,073	*1,036	1,848	7,462					
Amortization	28,701	6,120	*226	(*1)	*5	*3,617	*818	*65	1,289	22,458	*787	(*1)	—	*5	*782					
Pension and profit-sharing plans	19,548	5,338	334	*52	112	411	752	135	3,542	13,872	1,185	*168	*584	*192	*241					
Employee benefit programs	50,732	10,935	359	117	1,908	970	2,197	1,253	4,133	36,009	1,295	498	*28	*259	510					
Interest paid	1,217,260	192,892	13,720	12,673	18,415	15,055	22,907	22,460	87,662	1,000,518	76,222	13,140	3,286	29,447	32,349					
Bad debts	210,230	42,661	3,848	1,428	2,291	3,253	4,731	2,182	24,928	162,462	15,184	3,179	1,231	8,587	2,187					
Depletion	4,028	1,493	*1	*109	*3	*36	*103	*1241	2,506	*676	*509	—	*159	*8						
Other business deductions	10,976,568	2,172,705	128,377	76,017	82,592	211,894	239,782	189,229	1,244,714	8,443,577	449,558	82,494	45,058	175,852	146,154					
Net income (less deficit)	9,761,395	2,547,950	97,722	93,563	73,646	269,212	321,572	87,595	1,604,640	6,880,159	422,774	93,623	63,056	185,806	80,289					
Net income	12,047,051	2,891,871	122,872	108,189	92,142	308,410	342,159	119,103	1,798,996	8,735,044	519,981	108,449	69,782	224,920	116,830					
Deficit	2,285,656	343,921	25,150	14,626	18,496	39,188	20,587	31,508	194,356	1,854,885	97,207	14,826	6,726	39,114	36,541					

Footnotes at end of table.

Table 1.2—Income Statement for Selected Industries—Continued

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

Item	General merchandise stores	Wholesale and retail trade—Continued														
		Retail trade—Continued														
		Food stores			Automotive dealers and service stations				Used car dealers	Gasoline service stations	Other automotive dealers	Apparel and accessory	Furniture and home furnishings stores	Eating places	Drinking places	Drug stores and proprietary stores
		Total	Grocery stores	Other food stores	Total	Motor vehicle dealers—new car dealers (franchised)	Used car dealers									
(58)	(59)	(60)	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)	(69)	(70)	(71)			
Business With and Without Net Income																
Number of businesses	30,070	158,142	106,617	51,525	234,493	7,469	44,785	134,977	47,262	73,105	109,302	176,411	72,767	18,438		
Business receipts, total	3,028,815	21,336,165	17,132,346	4,203,819	42,274,586	3,968,718	5,611,934	27,018,310	5,675,624	5,097,213	7,082,553	11,814,966	4,056,228	2,756,736		
Income from sales and operations	3,015,226	21,257,101	17,062,255	4,194,846	42,109,534	3,936,421	5,590,911	26,944,573	5,637,629	5,076,185	7,030,898	11,761,243	3,988,752	2,747,687		
Other business income	14,587	79,064	70,091	8,973	165,052	32,297	21,023	73,737	37,995	21,028	51,655	53,723	69,476	8,049		
Business deductions, total	2,913,812	20,430,857	16,512,806	3,918,051	40,700,616	3,874,281	5,450,736	26,013,153	5,362,446	4,674,942	6,466,191	11,013,694	3,783,867	2,508,905		
Cost of sales and operations, total	2,456,820	17,004,701	14,063,928	2,940,773	34,793,221	3,417,046	4,726,507	22,418,808	4,228,860	3,270,766	4,628,619	6,188,709	2,173,286	1,904,505		
Inventory, beginning-of-year	421,659	1,143,858	1,039,173	104,785	2,570,479	452,311	429,134	746,263	942,771	1,114,434	1,052,263	173,123	136,134	448,585		
Purchases	2,355,463	16,154,981	13,623,506	2,531,485	32,865,193	3,141,074	4,325,952	21,334,182	4,063,985	3,208,119	4,346,975	5,180,453	1,937,936	1,835,607		
Cost of labor	27,761	183,866	105,132	78,534	410,989	53,281	66,522	212,880	78,316	57,901	136,663	422,305	82,543	32,655		
Materials and supplies	32,568	191,174	112,900	78,274	341,719	22,771	88,923	179,342	50,683	17,056	105,344	179,098	59,182	5,013		
Other costs	65,629	557,828	296,521	261,307	1,613,375	298,286	358,646	749,507	206,936	106,248	212,973	417,595	92,338	23,564		
Less: Inventory, end-of-year	466,260	1,228,916	1,113,304	113,612	3,008,544	550,677	540,670	803,366	1,113,831	1,232,992	1,225,598	183,863	134,847	440,919		
Depreciation	32,940	246,835	167,924	78,911	337,364	34,983	30,020	199,310	73,051	55,953	111,049	329,836	121,405	27,049		
Taxes paid	45,873	302,863	236,364	66,499	573,780	31,933	53,214	393,791	94,842	101,473	152,928	439,291	210,913	52,205		
Rent paid	34,984	347,330	238,109	109,221	549,845	15,454	37,671	428,274	70,446	220,841	166,486	504,927	140,224	57,606		
Repairs	12,245	107,344	75,856	31,388	175,746	13,489	56,734	73,694	31,828	21,682	40,073	160,463	57,221	9,324		
Salaries and wages	141,887	1,048,820	737,451	311,369	1,942,336	129,553	125,829	1,345,427	341,527	404,570	429,246	1,741,455	399,647	263,569		
Insurance	23,517	145,587	100,275	45,312	303,384	22,462	39,564	173,939	68,019	55,902	81,208	184,086	77,677	28,995		
Legal and professional fees	4,936	38,720	26,427	12,293	72,053	4,855	9,329	46,344	11,525	20,529	20,576	56,047	23,194	9,235		
Commissions	561	19,483	13,037	6,446	60,277	11,970	27,367	8,119	12,821	7,893	49,106	13,056	7,636	1,183		
Amortization	*488	2,548	1,182	1,366	756	*31	*80	590	*57	*782	639	4,992	1,953	*391		
Pension and profit-sharing plans	*393	2,462	1,567	895	3,206	534	484	1,309	*899	876	979	595	*302	984		
Employee benefit programs	1,655	10,904	6,146	4,758	9,573	4,203	980	3,291	1,099	1,429	1,049	5,677	1,490	590		
Interest paid	22,663	109,024	86,554	22,470	243,875	42,585	49,608	80,781	70,901	52,813	72,688	149,987	63,118	15,841		
Bad debts	3,566	11,936	8,566	2,370	68,050	4,665	11,497	31,310	20,578	7,444	16,602	2,209	5,631	5,840		
Depletion	—	*87	*87	—	1,144	—	*2	1,142	—	*74	*83	*3	—	*5		
Other business deductions	131,264	1,032,213	748,233	283,980	1,565,404	140,518	279,870	809,024	335,992	451,915	692,760	1,232,361	500,170	131,582		
Net income (less deficit)	116,003	905,308	619,540	285,768	1,573,970	94,437	161,198	1,005,157	313,178	422,271	816,362	801,272	272,361	247,831		
Net income	167,367	1,082,473	755,689	326,784	1,841,300	113,510	236,606	1,109,229	381,955	526,240	721,255	1,077,925	368,995	268,979		
Deficit	51,364	177,165	136,149	41,016	267,330	19,073	75,408	104,072	68,777	103,969	104,893	276,653	98,634	21,148		

Footnotes at end of table.

Table 1.2—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							Total	Finance, insurance, and real estate			Real estate			
	Retail trade—Continued						Total	Finance	Insurance agents, brokers, and service						
	Liquor stores	Used merchandise stores	Sporting goods and bicycle shops	Gift novelty, and souvenir shops	Direct selling organizations	Other retail trade*			Security, commodity brokers, and services	Other finance					
(72)	(73)	(74)	(75)	(76)	(77)	(78)	(79)	(80)	(81)	(82)	(83)	(84)	(85)		
Business With and Without Net Income															
Number of businesses	21,796	79,439	28,235	43,322	474,508	276,647	95,196	894,941	25,633	18,596	7,037	226,359	842,949	29,487	
Business receipts, total	3,293,667	1,493,576	1,463,917	1,081,395	2,887,774	9,592,110	3,400,476	19,320,207	2,980,341	2,777,354	202,987	5,430,706	10,909,160	1,105,483	
Income from sales and operations	3,289,682	1,482,490	1,443,483	1,070,409	2,766,948	9,525,547	3,352,466	18,923,455	2,964,448	2,768,164	196,284	5,352,161	10,606,846	1,074,505	
Other business income	3,985	11,086	20,434	10,986	120,826	66,563	48,010	396,752	15,893	9,190	6,703	78,545	302,314	30,988	
Business deductions, total	3,109,516	1,414,761	1,368,661	1,034,347	2,620,234	8,762,913	3,067,190	12,958,954	2,774,169	2,608,666	165,503	2,911,387	7,273,398	1,138,791	
Cost of sales and operations, total	2,631,501	958,767	1,012,076	662,345	1,646,599	5,975,799	2,265,418	4,232,302	2,361,358	2,338,921	*22,437	424,737	1,446,207	122,033	
Inventory, beginning-of-year	298,704	483,929	357,550	297,096	96,053	1,364,902	268,167	428,685	247,787	244,745	*3,042	*11,333	169,565	13,558	
Purchases	2,589,274	926,492	1,005,369	621,035	1,307,172	5,447,372	1,996,950	2,594,033	2,114,710	2,102,313	*12,397	62,751	416,572	49,395	
Cost of labor	10,242	12,780	20,469	14,026	16,854	129,487	59,477	31,209	*3,549	*3,549	—	9,323	18,337	3,857	
Materials and supplies	30,037	14,776	4,656	24,405	58,355	232,338	42,108	140,204	*6,131	*6,106	*25	3,252	130,821	12,686	
Other costs	23,809	90,244	33,862	46,843	300,181	293,499	231,209	1,467,750	175,811	165,533	*10,284	340,199	951,734	55,753	
Less: Inventory, end-of-year	320,365	569,464	409,832	341,060	132,016	1,491,799	332,491	429,579	186,636	183,325	*3,311	*2,121	240,822	13,216	
Depreciation	33,637	36,544	26,401	29,540	44,652	236,895	67,247	637,773	17,065	11,755	5,310	112,555	508,153	189,587	
Taxes paid	83,252	23,203	27,735	27,376	19,481	204,713	45,841	317,448	9,742	6,607	3,135	48,002	259,704	96,494	
Rent paid	57,715	71,998	39,330	62,585	37,209	288,680	58,793	359,238	17,415	10,440	6,975	133,863	207,960	31,784	
Repairs	14,817	17,568	13,267	7,374	12,141	76,648	24,874	158,223	2,928	2,121	807	23,151	132,144	51,728	
Salaries and wages	126,859	51,144	87,701	68,461	27,142	617,415	128,320	698,993	50,340	22,112	28,228	389,540	259,113	47,835	
Insurance	20,657	21,746	21,121	13,530	14,685	108,354	31,951	191,869	7,118	4,066	3,052	70,336	114,415	29,197	
Legal and professional fees	9,991	5,825	4,888	7,029	5,189	43,899	7,976	153,873	14,091	10,516	3,575	27,024	112,758	13,009	
Commissions	*1,217	11,754	1,801	5,601	80,137	86,830	43,248	1,350,224	18,369	17,492	877	384,717	947,138	11,564	
Amortization	2,139	(¹) *	*85	*882	*2,383	3,631	123	8,727	*241	*219	*22	3,001	6,485	1,858	
Pension and profit-sharing plans	*658	*231	*279	*10	*79	1,633	339	6,803	126	124	*2	2,479	4,198	*50	
Employee benefit programs	258	*6	*53	*33	*15	1,982	3,788	11,364	3,395	82	*3,313	6,194	1,775	162	
Interest paid	24,345	19,493	18,588	19,967	16,624	93,270	23,850	769,853	65,333	45,269	20,064	55,071	649,449	282,000	
Bad debts	1,938	939	1,270	327	7,488	12,018	5,107	91,801	29,885	3,513	26,372	29,552	32,364	8,409	
Depletion	—	—	—	*178	*5	*251	*29	3,421	1,409	1,408	*1	*989	1,023	(¹) *	
Other business deductions	100,332	195,543	114,066	129,109	706,405	1,010,895	360,286	3,966,042	175,354	134,021	41,333	1,200,176	2,590,512	253,081	
Net income (less deficit)	184,151	78,815	95,256	47,048	267,540	829,197	333,286	6,361,253	206,172	168,688	37,484	2,519,319	3,635,762	-33,298	
Net income	200,539	173,777	132,034	116,227	468,304	1,069,648	420,136	7,166,441	336,273	256,978	79,295	2,615,631	4,214,537	111,693	
Deficit	16,388	94,962	36,778	69,179	200,764	240,451	86,850	805,188	130,101	88,290	41,811	576,775	144,991	—	

Footnotes at end of table.

Table 1.2—Income Statement for Selected Industries—Continued

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

Item	Finance, insurance, and real estate—Continued				Total	Services										
	Real estate—Continued					Hotels and other lodging places			Personal services							
	Lessors, other than buildings	Real estate agents, brokers, and managers	Subdividers and developers, except cemeteries	Other real estate		Total	Motels, motor hotels, and tourists courts	Other lodging places	Total	Coin-operated laundries and dry cleaning	Other laundry, cleaning, and garment services	Photographic studios, portrait	Beauty shops	Barber shops	Other personal services	
	(86)	(87)	(88)	(89)	(90)	(91)	(92)	(93)	(94)	(95)	(96)	(97)	(98)	(99)	(100)	
Business With and Without Net Income																
Number of businesses	35,373	547,811	7,507	22,771	3,302,537	68,053	35,432	32,621	679,110	26,060	53,513	46,583	241,266	76,085	235,593	
Business receipts, total	112,881	8,475,428	721,776	493,582	67,781,043	2,498,950	1,590,620	908,330	8,563,855	618,255	1,577,916	568,607	3,155,081	738,073	1,905,843	
Income from sales and operations	110,819	8,245,477	687,174	488,871	67,176,821	2,463,651	1,573,453	890,198	8,505,331	612,020	1,575,396	562,889	3,122,939	734,110	1,897,877	
Other business income	2,062	229,951	34,602	4,711	614,222	35,299	17,167	18,132	58,524	6,235	2,520	5,718	32,122	3,963	7,966	
Business deductions, total	162,740	5,038,689	638,542	294,636	45,274,815	2,345,513	1,483,823	861,690	6,425,772	576,551	1,288,432	503,885	2,325,984	345,820	1,385,100	
Cost of sales and operations, total	2,890	875,104	394,382	51,798	11,962,572	432,636	228,864	203,772	1,721,460	83,972	374,054	194,997	625,998	26,239	416,200	
Inventory, beginning-of-year	*943	50,356	104,708	—	882,099	31,653	13,175	18,478	113,253	1,196	5,967	17,659	25,105	808	62,518	
Purchases	*2,565	270,043	94,512	*57	6,251,253	277,784	143,278	134,506	526,267	35,286	42,212	82,763	128,054	8,612	220,340	
Cost of labor	*183	10,186	3,788	*323	2,062,789	54,941	37,394	17,547	568,045	14,217	159,271	22,698	333,298	5,641	32,922	
Materials and supplies	*33	38,046	72,418	*7,638	1,830,567	39,277	17,858	21,149	385,182	18,703	105,128	66,526	134,632	8,271	53,922	
Other costs	*248	596,074	255,879	43,780	1,921,018	80,097	27,692	32,405	236,728	18,348	69,770	20,222	28,469	4,094	94,825	
Less: Inventory, end-of-year	*1,082	89,601	136,923	—	985,154	31,116	10,533	20,583	108,015	1,778	8,294	14,869	24,560	1,187	57,327	
Depreciation	38,381	247,465	17,000	15,720	3,025,427	321,370	214,064	107,306	410,032	79,371	74,956	35,857	104,438	15,480	89,930	
Taxes paid	23,884	117,203	15,814	6,329	1,492,598	160,692	104,660	56,032	239,589	18,404	52,091	8,880	101,505	12,412	46,197	
Rent paid	2,813	159,593	3,500	10,270	2,943,024	73,956	35,589	38,407	601,189	65,055	97,512	30,205	246,889	86,461	75,067	
Repairs	13,928	58,357	4,167	3,964	782,886	107,017	69,313	37,704	137,390	28,368	31,193	5,827	37,869	8,375	25,758	
Salaries and wages	5,107	150,567	18,556	37,048	7,269,117	252,769	172,262	80,507	1,076,486	46,303	211,179	18,556	577,115	76,608	146,725	
Insurance	5,937	68,038	3,914	6,529	1,396,117	77,429	49,836	27,593	149,260	14,946	43,059	7,550	38,448	6,784	38,473	
Legal and professional fees	1,775	81,940	10,193	5,841	619,740	14,861	9,062	5,799	52,736	2,662	9,547	3,730	19,543	3,136	13,918	
Commissions	408	902,053	9,334	23,779	507,390	7,563	4,186	3,377	89,961	*3,572	17,211	4,465	16,149	10,410	38,154	
Amortization	*17	2,816	809	*985	37,946	839	189	650	15,302	*43	*779	*882	*1,714	29	*11,855	
Pension and profit-sharing plans	*10	3,906	*3	*229	70,054	*171	*141	*30	3,000	—	*1,032	*164	*940	526	*338	
Employee benefit programs	*26	1,377	163	*47	52,604	1,433	658	775	5,268	—	2,282	*47	*535	1,854	550	
Interest paid	32,540	257,665	62,327	14,917	1,059,740	232,767	167,003	65,764	130,763	20,075	24,340	8,720	32,799	2,886	41,943	
Bad debts	*460	20,390	393	2,712	103,431	6,197	4,355	1,842	8,464	*111	1,623	419	878	64	5,369	
Depletion	*7	857	*115	*44	11,589	*107	*3	*104	*2,684	—	*2,591	—	*42	—	*51	
Other business deductions	34,577	2,090,558	97,872	114,424	13,940,480	655,666	423,638	232,028	1,782,188	213,469	344,983	183,486	521,122	94,556	424,572	
Net income (less deficit)	—49,859	3,436,739	83,234	198,946	22,516,228	153,437	106,797	46,640	2,138,083	41,704	289,484	64,722	829,077	392,253	520,843	
Net income	26,067	3,733,702	125,975	217,100	24,558,705	326,181	199,663	126,518	2,320,341	72,282	312,198	111,128	878,134	395,202	551,397	
Deficit	75,926	296,963	42,741	18,154	2,042,477	172,744	92,666	79,878	182,258	30,578	22,714	46,406	49,057	2,949	30,554	

Footnotes at end of table.

Table 1.2—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					Miscellaneous repair services	Amusement and recreation services, including motion pictures			
	Total	Advertising	Services to buildings	Management and public relations	Other business services	Total	Automobile repair shops			Automobile parking and other services		Total	Producers, orchestras, and entertainers	Professional sports club and promoters	
							Total	General automobile repair shops	Other automobile repair						
(101)	(102)	(103)	(104)	(105)	(106)	(107)	(108)	(109)	(110)	(111)	(112)	(113)	(114)		
Business With and Without Net Income															
Number of businesses	657,753	26,823	101,492	189,713	339,725	202,063	167,565	101,636	65,929	34,498	245,285	297,542	133,361	3,037	
Business receipts, total	9,865,709	755,831	1,251,715	2,323,261	5,534,902	7,350,378	6,339,469	3,701,006	2,638,463	1,010,909	3,784,800	3,818,557	1,262,051	123,254	
Income from sales and operations	9,763,573	753,220	1,247,184	2,268,082	5,495,087	7,318,521	6,318,072	3,683,074	2,634,998	1,000,449	3,772,400	3,728,128	1,253,883	122,363	
Other business income	102,136	2,611	4,531	55,179	39,815	31,857	21,397	17,832	3,465	10,460	12,400	90,429	8,168	*891	
Business deductions, total	6,825,957	602,899	849,314	1,088,422	4,285,322	6,316,043	5,426,438	3,169,731	2,256,707	889,605	2,863,973	3,494,453	902,174	105,229	
Cost of sales and operations, total	2,158,414	276,574	289,718	102,321	1,489,801	3,439,120	3,176,165	1,879,696	1,296,469	262,955	1,404,311	621,713	64,416	*19,881	
Inventory, beginning-of-year	106,810	*2,314	3,417	2,844	98,535	212,778	198,041	131,308	66,733	14,737	198,977	93,175	*2,900	*3,772	
Purchases	975,987	76,197	37,071	31,448	831,271	2,439,008	2,236,735	1,408,771	827,984	202,273	921,589	362,807	3,693	*19,001	
Cost of labor	451,040	39,446	170,153	22,518	218,923	398,756	371,895	193,687	178,208	26,861	127,775	55,967	10,651	*380	
Materials and supplies	275,273	35,565	49,948	8,395	181,365	380,098	372,864	173,213	199,651	7,234	237,426	39,681	2,828	*302	
Other costs	489,811	126,694	34,304	41,117	267,696	265,732	237,940	134,209	103,731	27,792	135,493	166,174	50,877	*13	
Less: Inventory, end-of-year	140,907	*3,842	5,175	3,801	127,989	257,252	241,310	161,492	78,816	15,942	216,949	98,091	6,833	*3,567	
Depreciation	478,799	14,553	43,279	63,458	357,509	282,564	163,588	99,722	63,866	118,876	147,338	380,297	83,817	3,251	
Taxes paid	163,453	11,593	32,865	19,542	99,453	206,562	174,851	100,907	73,944	31,711	74,431	94,234	10,379	1,748	
Rent paid	292,861	24,737	15,185	59,533	193,406	249,405	182,139	103,011	79,128	67,266	98,357	193,848	39,484	11,145	
Repairs	114,521	2,615	18,528	9,991	83,387	97,337	46,918	27,884	19,034	50,419	60,542	92,242	17,560	481	
Salaries and wages	828,202	58,833	145,270	110,922	513,177	783,037	696,188	376,060	320,128	86,840	259,603	286,109	62,501	2,628	
Insurance	142,370	12,070	33,724	16,442	80,134	161,677	126,793	73,703	53,080	34,884	76,929	80,378	9,988	1,090	
Legal and professional fees	75,639	4,435	5,859	31,280	34,065	30,578	25,799	15,654	10,145	4,779	14,188	36,082	17,564	1,274	
Commissions	179,727	11,932	2,526	47,979	117,290	18,691	13,407	11,593	1,814	5,284	11,106	89,022	55,740	*2,312	
Amortization	6,340	*34	*12	770	5,524	572	*393	*248	*145	*179	*18	7,999	*1,647	—	
Pension and profit-sharing plans	5,234	*343	*280	2,128	2,483	699	*567	*457	*110	*132	*240	364	143	—	
Employee benefit programs	7,782	*138	1,016	1,396	5,232	7,283	6,278	2,438	3,840	*1,005	1,447	1,526	796	—	
Interest paid	150,557	3,417	11,530	25,792	109,818	111,962	71,189	43,405	27,784	40,773	37,559	88,103	11,653	824	
Bad debts	23,260	1,676	1,387	4,946	15,251	14,728	9,916	8,515	1,101	5,112	2,681	4,364	538	*2,175	
Depletion	948	—	—	943	*5	*1	*1	—	—	—	*3,635	*621	—	—	
Other business deductions	2,197,850	179,949	248,135	590,979	1,178,787	911,827	732,546	426,438	306,108	179,281	671,588	1,517,551	525,948	58,420	
Net income (less deficit)	3,039,752	152,932	402,401	1,234,839	1,249,580	1,034,335	913,031	531,275	381,756	121,304	920,827	324,104	359,877	18,025	
Net income	3,435,564	166,747	412,723	1,349,473	1,506,621	1,154,534	988,008	579,550	408,458	166,526	1,004,572	911,968	453,652	30,047	
Deficit	395,812	13,815	10,322	114,634	257,041	120,199	74,977	48,275	26,702	45,222	83,745	587,864	83,775	12,022	

Footnotes at end of table.

Table 1.2—Income Statement for Selected Industries—Continued

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

Item	Services—Continued												Nature of business not allocable	
	Amusement and recreation services, including motion pictures—Continued		Medical and health services				Legal services	Educational services	Accounting, auditing, and bookkeeping services			Other services		
	Racing, including track operation	Other amusement and recreation services	Total	Offices of physicians	Offices of dentists	Other medical and health services			Total	Certified public accountants	Other accounting, auditing, and bookkeeping services			
	(115)	(116)	(117)	(118)	(119)	(120)	(121)	(122)	(123)	(124)	(125)	(126)	(127)	(128)
Business With and Without Net Income														
Number of businesses	51,661	109,483	406,324	150,152	82,560	175,612	163,827	127,470	84,880	160,709	27,168	133,541	207,521	31,438
Business receipts, total	546,262	1,886,990	19,860,887	9,349,486	6,133,746	4,377,655	5,550,805	754,576	1,882,333	2,071,568	826,192	1,245,376	1,788,625	383,014
Income from sales and operations	525,215	1,826,667	19,708,333	9,265,675	6,107,349	4,335,309	5,504,895	752,689	1,855,533	2,045,025	821,222	1,223,803	1,758,642	380,510
Other business income	21,047	60,323	152,554	63,811	26,397	42,346	45,810	1,887	26,800	26,543	4,970	21,573	29,983	2,504
Business deductions, total	804,790	1,682,260	10,150,234	4,092,699	3,352,301	2,705,234	2,772,771	524,378	1,203,414	1,130,420	460,611	669,809	1,221,887	305,984
Cost of sales and operations, total	46,049	491,367	1,343,396	224,968	470,670	647,758	86,465	83,257	244,762	56,605	10,528	46,077	370,433	135,799
Inventory, beginning-of-year	9,042	77,461	23,281	2,131	2,634	18,516	— ⁹	10,863	11,030	— ¹⁸⁸	—	— ¹⁹⁸	79,972	17,112
Purchases	17,293	322,620	428,924	42,949	73,743	312,232	5,330	50,945	37,429	*10,557	*20	*10,537	214,826	78,518
Cost of labor	7,924	37,032	237,191	56,352	74,665	108,174	22,573	15,268	82,768	26,354	*6,018	20,336	22,111	3,048
Materials and supplies	3,344	33,207	329,436	72,760	142,994	113,682	6,798	14,249	59,329	6,336	*1,810	4,526	57,482	24,421
Other costs	18,613	98,571	350,208	54,095	180,201	115,912	51,765	5,734	71,488	13,628	2,680	10,948	74,180	39,344
Less: Inventory, end-of-year	8,167	77,524	25,644	3,319	3,567	18,758	10	13,802	17,282	*468	*468	77,918	26,644	—
Depreciation	121,740	171,489	581,993	236,113	204,040	141,840	131,897	40,665	60,208	81,211	30,036	51,175	108,953	19,270
Taxes paid	10,430	71,677	357,883	135,479	117,132	105,272	80,627	16,735	37,416	35,837	15,406	20,431	25,139	5,267
Rent paid	6,457	136,762	850,853	391,530	247,451	211,872	300,248	49,555	60,210	95,455	39,910	55,545	77,047	11,410
Repairs	26,992	47,209	97,296	36,591	26,441	34,264	24,147	12,036	12,204	13,767	3,848	9,919	14,487	9,367
Salaries and wages	57,034	163,946	2,396,990	988,159	865,145	535,886	668,888	83,333	232,666	324,925	153,158	171,767	74,129	24,586
Insurance	23,766	45,534	536,146	378,008	80,332	77,806	79,495	11,658	35,804	27,743	12,529	15,214	17,228	7,839
Legal and professional fees	2,923	14,321	200,653	114,077	46,639	39,937	100,574	5,139	55,038	17,004	7,350	9,654	17,248	2,589
Commissions	12,779	18,191	44,272	30,219	5,016	9,027	12,351	4,400	11,234	9,778	*3,894	5,884	29,285	2,354
Amortization	*78	6,274	3,402	1,934	878	590	829	*358	136	1,953	*548	*1,405	*198	—
Pension and profit-sharing plans	*99	*122	47,688	24,222	17,812	5,654	7,850	*121	1,607	1,759	992	767	1,321	—
Employee benefit programs	355	375	17,129	7,918	2,983	6,228	6,195	—	1,886	2,521	1,177	1,344	134	*3
Interest paid	10,246	65,380	203,368	61,055	77,101	65,212	35,804	12,925	18,604	25,964	12,881	13,083	11,364	5,842
Bad debts	*548	1,103	9,454	3,420	1,979	4,055	11,259	1,921	6,130	10,685	*3,922	6,763	4,288	*157
Depletion	*621	—	*137	*1	*138	(*)	482	—	*292	*141	*15	*126	2,541	*5
Other business deductions	484,673	448,510	3,457,574	1,449,005	1,188,546	820,023	1,225,580	202,275	425,217	425,072	164,417	260,655	468,092	81,496
Net income (less deficit)	—258,528	204,730	9,710,653	5,256,787	2,781,445	1,672,421	2,778,034	230,198	878,919	941,148	365,581	575,567	566,738	77,030
Net income	76,028	352,241	9,840,548	5,315,154	2,798,668	1,726,726	2,841,847	261,716	718,624	958,835	369,296	589,539	783,975	101,614
Deficit	334,556	147,511	129,895	58,387	17,223	54,305	63,813	31,518	38,705	17,687	3,715	13,972	217,237	24,584

Footnotes at end of table.

Table 1.2—Income Statement for Selected Industries—Continued

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

Item	All industries	All nonfarm industries	Total	Agriculture, forestry, and fishing											
				Farms											
				Total	Field crop	Vegetable and melon	Fruit and tree nut	Beef cattle feedlots	Beef cattle, except feedlots	Hogs, sheep, and goats	Dairy farms	Poultry and eggs	General livestock, except animal specialty	Animal specialty	Other
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	
Businesses With Net Income															
Number of businesses	7,748,976	6,279,071	1,631,315	1,469,905	803,248	32,474	46,844	2,216	210,722	118,115	140,488	23,704	23,581	12,813	55,600
Business receipts, total	330,714,663	282,916,200	52,331,044	47,798,463	20,685,632	1,002,818	1,882,189	573,821	8,964,361	4,301,358	5,897,055	1,411,911	1,416,149	373,925	1,189,244
Income from sales and operations	328,583,245	280,784,782	52,284,620	47,798,463	20,685,632	1,002,818	1,882,189	573,821	8,964,361	4,301,358	5,897,055	1,411,911	1,416,149	373,925	1,189,244
Other business income	2,131,148	2,131,418	46,424	—	—	—	—	—	—	—	—	—	—	—	—
Business deductions, total	264,143,160	226,120,552	41,270,169	38,022,608	14,845,396	776,122	1,451,735	553,678	8,205,926	3,549,516	4,867,489	1,259,098	1,307,557	313,075	893,016
Cost of sales and operations, total	167,042,930	141,370,255	26,649,445	25,672,675	8,193,520	552,855	971,942	520,789	6,815,958	2,547,843	3,073,870	940,576	1,105,159	251,630	698,531
Inventory, beginning-of-year	12,798,338	12,210,673	618,291	587,665	272,152	*3,810	*87,498	*1,647	147,724	51,021	*2,589	*1,727	4,867	*3,889	10,640
Purchases	118,073,531	110,560,255	7,854,016	7,513,276	707,249	22,780	34,143	426,266	4,813,371	349,411	28,178	127,006	714,448	108,167	182,246
Cost of labor	10,703,183	8,681,849	2,255,613	2,021,334	715,814	197,317	284,020	4,035	130,149	103,555	288,737	95,502	39,525	16,479	148,201
Materials and supplies	10,693,465	9,788,506	1,114,523	904,959	292,474	42,468	66,699	1,858	63,759	65,821	166,755	48,797	8,701	27,202	120,625
Other costs	29,266,628	14,006,545	15,354,283	15,260,083	6,488,254	289,982	593,933	91,250	1,809,078	2,029,946	2,593,186	669,500	342,908	100,698	251,350
Less: Inventory, end-of-year	14,492,215	13,877,573	647,281	614,642	282,423	*3,612	*94,352	*4,267	148,123	51,711	*3,575	*1,854	5,291	*4,803	14,531
Depreciation	11,530,545	6,819,358	4,964,696	4,711,187	2,524,653	65,256	167,043	9,249	456,278	439,020	742,144	138,793	72,054	34,738	61,961
Taxes paid	6,504,850	5,157,066	1,447,430	1,347,784	757,892	35,901	91,914	2,075	141,418	82,291	159,222	21,479	16,181	3,858	35,573
Rent paid	7,549,314	6,075,775	1,545,846	1,473,539	858,973	34,849	34,224	9,405	229,501	100,342	139,172	15,095	30,735	1,641	18,602
Repairs	5,039,803	3,114,941	2,075,372	1,924,862	985,361	40,799	61,492	3,082	208,338	187,267	324,345	35,797	35,887	10,700	31,794
Salaries and wages	19,382,069	19,362,069	570,676	—	—	—	—	—	—	—	—	—	—	—	—
Insurance	4,701,617	3,947,117	864,555	754,500	418,866	15,403	44,330	1,197	81,916	50,644	85,569	24,561	10,223	3,567	18,224
Legal and professional fees	1,162,837	1,162,837	18,564	—	—	—	—	—	—	—	—	—	—	—	—
Commissions	2,532,104	2,532,104	22,718	—	—	—	—	—	—	—	—	—	—	—	—
Amortization	83,160	70,650	13,858	12,510	*3,674	—	(¹)	*1	*17	*18	*221	*576	*2	*30	*201
Pension and profit-sharing plans	134,791	128,506	8,029	6,285	1,985	*1,428	*1,806	*1	*17	*18	*221	*576	*2	*30	*201
Employee benefit programs	209,151	204,810	6,790	4,341	375	*616	*34	*9	100	*2	*1,129	356	*1	*699	*1,020
Interest paid	4,815,543	2,764,709	2,135,680	2,050,834	1,055,346	26,517	77,298	7,534	268,964	139,915	341,147	69,807	37,137	6,214	20,655
Bad debts	337,181	337,181	2,589	—	—	—	—	—	—	—	—	—	—	—	*98
Depletion	416,557	415,850	807	707	424	—	*2	*10	*164	—	—	—	—	*9	—
Other business deductions	32,720,708	32,657,324	943,314	63,384	44,327	2,498	1,649	*327	3,270	2,174	*670	*3,224	*188	—	5,057
Net income	66,571,503	56,795,648	11,060,875	9,775,855	5,840,236	226,696	430,454	20,143	758,435	751,842	1,129,566	152,813	108,592	60,850	296,228

Table 1.2—Income Statement for Selected Industries—Continued

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

Item	Agriculture, forestry, and fishing—Continued				Mining			Construction						
	Livestock breeding	Animal services, except livestock breeding and veterinary	Landscape and horticultural services	Other agricultural services, forestry, and fishing	Total	Oil and gas extraction	Other mining	Total	General contractors and operative builders	Special trade contractors				
										Total	Plumbing, heating, and air-conditioning	Painting, paper-hanging, and decorating	Electrical work	Masonry, stonework, tile setting and plastering
	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)
Businesses With Net Income														
Number of businesses	1,075	20,917	65,759	73,659	38,265	34,034	4,231	854,828	159,190	648,329	71,185	106,204	40,328	74,465
Business receipts, total	60,923	452,291	1,284,768	2,734,599	3,339,469	2,761,681	577,788	38,414,920	15,493,694	21,118,671	3,833,734	2,040,763	2,383,665	3,571,767
Income from sales and operations	60,033	448,149	1,277,431	2,700,544	3,272,082	2,698,975	573,107	38,259,687	15,426,096	21,033,050	3,827,886	2,033,438	2,376,086	3,564,460
Other business income	*890	4,142	7,337	34,055	67,387	62,706	4,681	155,233	67,598	85,621	5,848	7,325	7,579	7,307
Business deductions, total	53,670	347,999	904,455	1,941,437	2,527,474	2,029,367	498,107	31,284,823	13,482,204	16,366,971	3,181,074	1,390,170	1,929,400	2,860,663
Cost of sales and operations, total	*12,840	94,531	328,014	541,285	600,912	456,061	144,851	20,708,815	10,290,088	9,562,686	2,179,290	704,197	1,253,038	1,652,876
Inventory, beginning-of-year	—	3,337	7,447	19,842	10,492	3,648	*6,844	713,832	441,010	266,126	117,885	21,587	44,722	9,038
Purchases	*3,075	72,588	98,983	266,094	136,851	94,907	41,944	6,962,654	2,763,441	3,950,896	1,257,708	145,355	655,730	468,601
Cost of labor	—	*12,138	93,019	129,122	56,845	42,990	13,855	3,692,832	1,515,098	2,027,420	323,882	247,287	253,511	435,149
Materials and supplies	—	8,260	108,918	92,386	51,127	23,486	27,641	5,712,385	2,949,696	2,532,521	454,993	187,915	291,184	537,074
Other costs	*9,885	*3,030	27,169	54,136	352,264	294,948	57,316	4,441,711	3,111,282	1,101,220	164,747	107,540	73,850	217,238
Less: Inventory, end-of-year	—	4,822	7,522	20,295	6,667	3,918	*2,749	814,599	490,419	315,497	139,905	5,487	65,959	14,224
Depreciation	*3,517	10,949	75,950	163,093	188,500	134,875	53,625	1,029,694	340,899	644,650	93,358	41,360	51,884	76,827
Taxes paid	*2,572	7,687	30,799	58,588	128,855	114,864	13,991	663,479	202,631	430,812	77,384	41,066	60,804	70,461
Rent paid	*210	16,652	15,448	39,797	41,834	27,561	14,273	318,838	97,895	199,313	26,031	16,880	18,811	20,950
Repairs	*560	6,796	54,688	88,466	49,240	23,175	26,065	470,810	169,287	278,426	34,732	10,462	13,380	26,797
Salaries and wages	*22,245	58,575	109,103	380,753	137,413	88,406	49,007	2,571,097	618,791	1,805,272	233,329	197,943	205,415	422,810
Insurance	*936	10,847	35,515	62,757	37,064	22,240	14,824	670,272	211,928	431,587	79,919	43,320	48,022	62,610
Legal and professional fees	*223	1,706	5,955	10,680	19,098	16,884	2,214	115,543	48,760	63,238	11,734	5,974	8,379	7,909
Commissions	—	*9,737	2,552	10,429	7,598	5,126	2,472	130,739	69,099	54,931	6,851	2,811	723	13,408
Amortization	—	*221	*707	*420	1,854	1,853	*1	1,898	*1,728	*170	*104	—	*37	—
Pension and profit-sharing plans	—	—	—	1,744	1,462	1,262	*200	23,690	4,555	19,107	2,790	*927	3,178	6,946
Employee benefit programs	—	*325	*428	1,696	1,742	618	*1,124	84,567	16,943	63,511	5,250	5,199	10,809	19,445
Interest paid	*1,440	2,045	13,788	67,573	52,276	38,388	13,888	360,456	187,096	159,876	28,056	12,311	14,907	16,750
Bad debts	*344	*221	*776	1,248	2,793	2,345	*448	41,555	6,610	34,510	6,236	1,418	12,225	3,802
Depletion	—	—	—	*100	398,914	377,566	21,348	720	311	*409	—	—	*1	*9
Other business deductions	8,683	127,707	230,732	512,808	857,919	718,143	139,776	4,092,650	1,215,583	2,618,473	376,010	306,302	227,787	459,063
Net income	7,253	104,282	380,313	793,162	811,995	732,314	79,681	7,130,097	2,011,490	4,751,700	672,660	650,593	454,265	711,104

Footnotes at end of table.

Table 1.2—Income Statement for Selected Industries—Continued

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

Item	Construction—Continued			Manufacturing					Transportation, communication, electric, gas, and sanitary services				
	Special trade contractors—Continued		Contractors not allocable	Total	Lumber and wood products, except furniture	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
	Carpentering and flooring	Miscellaneous special trade contractors											
(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)	
Businesses With Net Income													
Number of businesses	203,559	143,588	47,309	150,414	39,052	28,437	19,668	63,257	291,621	44,990	203,712	22,992	19,927
Business receipts, total	3,068,001	6,220,741	1,802,555	8,665,355	2,035,048	1,213,635	1,128,139	4,288,533	11,770,957	746,543	8,767,307	1,489,302	767,805
Income from sales and operations	3,058,029	6,173,151	1,800,541	8,637,314	2,023,017	1,212,862	1,125,173	4,276,262	11,681,430	740,747	8,700,829	1,474,983	764,861 2,944
Other business income	9,972	47,590	2,014	28,041	12,031	773	2,966	12,271	89,527	5,796	68,478	14,309	
Business deductions, total	2,006,660	5,019,004	1,435,648	7,165,457	1,685,439	962,099	849,033	3,668,886	9,576,130	542,719	7,116,369	1,300,126	616,916
Cost of sales and operations, total	1,054,231	2,719,054	856,041	4,243,098	701,419	484,221	505,266	2,552,192	2,415,077	68,643	1,349,121	867,418	128,895
Inventory, beginning-of-year	8,233	64,661	6,696	389,561	49,348	35,940	58,857	245,436	37,349	*6,489	14,659	15,110	*1,091
Purchases	322,071	1,101,431	248,317	2,513,768	432,857	238,399	205,246	1,637,296	1,193,661	*5,232	633,852	489,384	65,193
Cost of labor	222,651	544,960	150,314	843,983	131,528	87,082	156,225	489,147	363,431	*45,989	269,039	33,875	24,528
Materials and supplies	375,909	685,446	230,168	526,001	68,619	68,127	76,688	312,567	187,806	*5,926	139,954	26,749	15,177
Other costs	133,172	404,673	229,229	446,716	80,084	88,760	81,863	198,011	671,114	10,581	315,021	318,295	27,217
Less: Inventory, end-of-year	7,805	82,117	8,683	476,943	61,018	34,067	73,593	308,265	38,284	*5,574	13,404	15,995	*3,311
Depreciation	64,950	316,271	44,145	331,338	147,201	46,342	39,062	98,733	889,345	59,362	733,323	31,277	65,383
Taxes paid	48,196	132,901	30,036	180,549	42,285	26,282	30,458	81,524	388,457	24,516	305,326	32,873	25,742
Rent paid	19,863	96,778	21,630	194,847	31,867	43,847	32,183	87,150	344,028	22,647	285,703	25,038	10,640
Repairs	19,726	173,329	23,097	163,530	104,761	12,720	8,013	38,036	841,615	49,743	725,801	24,533	41,538
Salaries and wages	245,111	500,664	147,034	670,011	231,584	103,637	66,161	268,829	877,800	50,589	648,967	67,204	111,040
Insurance	43,104	154,612	26,757	165,728	56,934	17,598	20,466	70,730	476,264	47,815	376,483	24,626	27,340
Legal and professional fees	8,872	20,370	3,545	31,900	5,331	4,649	5,014	16,906	31,698	3,254	19,862	4,229	4,353
Commissions	11,876	19,262	6,709	51,505	3,509	6,295	3,736	37,965	112,247	16,377	69,376	11,673	14,821
Amortization	—	*29	—	1,371	*43	*317	*256	755	6,986	*213	*639	*114	*6,030
Pension and profit-sharing plans	*620	4,646	*28	4,484	*428	*417	*1,092	2,547	3,315	*271	2,335	*537	*172
Employee benefit programs	6,374	16,434	*4,113	11,198	971	945	3,571	5,711	8,251	*414	6,284	829	*1,724
Interest paid	17,275	70,577	13,484	91,648	32,367	9,152	13,051	37,078	238,333	15,329	189,654	11,756	21,594
Bad debts	3,423	7,406	*435	13,271	1,489	2,731	*1,279	7,772	6,821	*115	3,121	946	2,649
Depletion	—	*399	—	496	*153	*4	—	*339	*76	—	*74	—	*2
Other business deductions	463,039	786,272	258,594	1,010,483	325,297	202,942	119,425	362,819	2,934,797	183,431	2,400,300	197,073	153,993
Net income	1,061,341	1,201,737	366,907	1,499,898	349,609	251,536	279,106	619,647	2,194,827	203,824	1,650,938	189,176	150,889

Footnotes at end of table.

Table 1.2—Income Statement for Selected Industries—Continued

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

Item	Total	Wholesale and retail trade									Retail trade				
		Wholesale trade									Building materials, paint, hardware, garden supply, and mobile home dealers				
		Total	Motor vehicles and automotive equipment	Lumber and construction materials	Farm machinery and equipment	Other machinery, equipment, and supplies	Groceries and related products	Farm-product raw materials	Other wholesale trade	Total	Total	Lumber and other building materials dealers	Paint, glass, and wallpaper stores	Hardware stores	Retail nurseries, garden supply stores, and mobile home dealers
	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)
Businesses With Net Income															
Number of businesses	1,482,534	229,109	9,783	7,191	5,888	19,877	27,890	9,452	148,830	1,191,193	47,246	8,253	5,010	18,383	15,800
Business receipts, total	138,101,581	29,021,907	1,710,086	983,509	1,421,817	1,924,815	5,234,621	4,856,751	12,810,508	106,049,655	5,551,956	1,344,458	430,133	2,117,454	1,659,911
Income from sales and operations	137,249,821	28,796,019	1,704,350	951,379	1,407,448	1,903,218	5,210,889	4,838,496	12,780,438	105,469,857	5,515,229	1,341,383	427,463	2,102,476	1,643,807
Other business income	851,760	225,888	5,736	12,130	14,169	21,596	23,832	18,255	130,070	579,798	38,727	3,075	2,670	14,978	16,004
Business deductions, total	126,054,530	26,130,036	1,587,214	855,320	1,329,475	1,616,405	4,892,462	4,737,648	11,111,512	97,314,611	5,031,875	1,238,009	360,351	1,892,534	1,543,081
Cost of sales and operations, total	100,270,714	22,067,038	1,328,802	712,329	1,130,641	1,223,558	4,348,269	4,452,193	8,870,246	76,231,842	3,934,294	996,850	240,641	1,450,502	1,248,301
Inventory, beginning-of-year	10,129,787	1,383,379	133,656	29,790	262,018	128,320	93,404	136,153	600,038	8,558,147	860,422	122,637	37,670	508,830	191,285
Purchases	93,354,712	20,132,512	1,222,005	645,858	1,129,473	1,089,607	3,940,260	3,868,006	8,237,303	71,508,820	3,681,060	866,207	226,958	1,447,000	1,140,895
Cost of labor	1,665,791	213,897	9,950	5,188	14,232	17,338	52,846	6,611	105,932	1,398,168	98,587	53,205	8,823	7,197	27,362
Materials and supplies	1,374,544	247,108	7,088	9,637	12,780	25,934	30,088	44,715	116,856	1,090,511	62,717	22,080	2,130	3,469	35,038
Other costs	5,300,912	1,725,447	106,211	68,454	32,393	110,949	336,495	516,946	553,999	3,356,798	226,551	69,784	9,987	52,269	84,531
Less: Inventory, end-of-year	11,555,032	1,635,305	149,108	46,598	320,265	148,590	104,624	122,238	743,882	9,678,600	993,043	137,043	44,927	568,263	242,810
Depreciation	1,620,285	283,547	15,826	9,241	14,566	26,732	46,552	23,453	147,177	1,297,396	78,057	21,114	6,235	24,780	25,928
Taxes paid	2,237,810	259,367	14,361	9,493	13,973	24,663	34,343	10,085	152,449	95,057	21,574	9,871	42,539	21,073	
Rent paid	2,306,113	193,214	11,338	8,891	4,618	21,262	26,393	7,127	113,585	2,069,543	65,401	6,531	11,751	24,872	20,247
Repairs	741,987	131,741	7,081	4,803	5,197	5,233	31,026	19,964	64,437	589,884	35,256	13,269	1,960	6,154	11,873
Salaries and wages	7,323,888	775,796	59,344	24,419	67,890	72,557	123,105	45,767	382,714	6,432,878	306,933	66,566	36,494	137,184	66,689
Insurance	1,153,089	173,232	13,562	6,416	11,573	15,270	30,829	11,008	84,564	952,337	63,891	13,724	7,284	23,991	18,892
Legal and professional fees	314,828	46,277	3,056	3,034	1,891	7,845	4,736	1,656	24,059	262,534	12,368	2,842	1,404	5,206	2,916
Commissions	564,851	234,457	20,415	5,511	2,166	36,386	11,935	11,082	148,962	290,187	12,593	4,038	980	*1,708	5,867
Amortization	17,558	2,284	*13	(¹) *	5	*114	*818	*65	1,269	15,199	*776	(¹) *	*4	*772	
Pension and profit-sharing plans	18,198	5,290	304	52	112	411	748	135	3,528	12,569	1,067	168	*468	*192	*241
Employee benefit programs	42,385	8,746	359	117	1,894	509	1,910	456	3,501	30,126	1,185	389	*28	*259	509
Interest paid	852,447	132,385	11,096	5,487	11,355	10,458	14,161	14,590	65,258	703,341	58,500	9,990	2,678	21,416	24,416
Bad debts	164,224	31,798	2,289	1,428	1,548	2,612	4,535	1,712	17,664	129,937	13,027	2,850	1,231	7,268	1,878
Depletion	3,430	1,484	*1	*104	*3	*36	—	*103	*1,237	1,917	*668	*509	—	*159	—
Other business deductions	8,422,723	1,783,380	98,357	64,015	62,043	168,759	213,092	144,252	1,032,862	6,354,753	352,902	73,595	39,328	144,300	95,679
Net income	12,047,051	2,891,871	122,872	108,189	92,142	308,410	342,159	119,103	1,798,996	8,735,044	519,981	108,449	69,782	224,920	116,830

Footnotes at end of table.

Table 1.2—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													
	Retail trade—Continued													
	General merchandise stores	Food stores			Automotive dealers and service stations					Apparel and accessory	Furniture and home furnishings stores	Eating places	Drinking places	
		Total	Grocery stores	Other food stores	Total	Motor vehicle dealers new car dealers (franchised)	Used car dealers	Gasoline service stations	Other automotive dealers					
(58)	(59)	(60)	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)	(69)	(70)	(71)	
Businesses With Net Income														
Number of businesses	19,227	115,565	77,841	37,724	174,611	5,705	30,902	107,900	30,104	50,993	74,853	116,163	52,023	13,477
Business receipts, total	2,493,310	18,398,533	14,703,289	3,695,244	37,062,223	3,510,620	4,602,189	24,037,355	4,912,059	4,426,188	6,217,656	9,789,850	3,153,677	2,544,972
Income from sales and operations	2,482,559	18,337,737	14,649,614	3,688,123	36,916,480	3,482,803	4,583,613	23,970,059	4,880,005	4,408,674	6,170,471	9,745,377	3,110,361	2,538,614
Other business income	10,751	60,786	53,675	7,121	145,743	27,817	18,576	67,296	32,054	17,514	47,185	44,473	43,316	8,358
Business deductions, total	2,325,943	17,316,060	13,947,600	3,368,460	35,220,923	3,397,110	4,365,583	22,928,126	4,530,104	3,899,948	5,496,401	8,711,925	2,784,682	2,275,993
Cost of sales and operations, total	1,981,883	14,511,321	11,958,192	2,553,129	30,256,265	3,031,243	3,818,598	19,778,466	3,627,958	2,755,596	4,002,267	5,023,264	1,634,034	1,735,973
Inventory, beginning-of-year	298,978	918,628	829,992	88,636	2,113,403	388,105	323,701	649,192	752,405	865,164	873,826	125,067	95,043	400,069
Purchases	1,903,218	13,818,486	11,600,048	2,218,448	28,600,224	2,768,637	3,508,753	18,830,406	3,492,428	2,740,502	3,768,702	4,227,685	1,455,532	1,677,439
Cost of labor	26,684	157,573	99,867	57,706	363,079	45,974	60,666	186,546	69,893	28,954	114,793	345,643	59,307	32,061
Materials and supplies	32,014	180,705	108,955	71,750	273,001	21,544	74,726	128,186	48,545	12,170	78,405	143,421	47,328	4,416
Other costs	63,882	436,128	221,082	215,046	1,368,368	254,220	266,476	687,003	160,669	90,852	181,242	318,954	70,556	22,991
Less: Inventory, end-of-year	342,893	1,000,209	901,752	98,457	2,461,810	447,237	415,724	702,867	895,982	982,046	1,014,701	137,506	93,732	401,003
Depreciation	24,050	193,305	132,415	60,890	259,814	13,076	21,553	168,185	57,000	44,843	86,646	242,531	84,747	24,398
Taxes paid	35,439	245,699	192,263	53,436	490,021	24,657	43,506	344,775	77,083	81,909	126,752	349,374	157,539	47,105
Rent paid	25,448	283,365	196,953	86,412	479,366	13,901	29,728	378,829	56,908	172,284	131,368	387,797	96,938	50,790
Repairs	8,847	86,464	60,181	26,283	131,935	11,304	37,305	59,124	24,202	17,703	33,121	118,359	44,879	8,740
Salaries and wages	111,192	896,596	620,357	276,239	1,687,375	109,250	96,986	1,196,455	284,684	346,506	370,720	1,377,909	301,548	236,789
Insurance	17,321	121,029	81,568	39,461	260,429	18,201	31,166	155,966	55,096	46,520	67,397	140,248	58,240	26,439
Legal and professional fees	3,622	31,136	21,334	9,802	59,839	3,467	6,271	40,879	9,222	17,251	17,140	41,393	15,480	7,004
Commissions	*367	14,649	12,236	2,413	49,479	8,985	21,272	7,625	11,597	5,022	44,819	11,905	3,749	*1,011
Amortization	*467	2,359	997	*1,362	144	*31	*5	*51	*300	*484	2,533	*1,465	*391	
Pension and profit-sharing plans	*393	1,741	1,472	*269	3,148	498	464	1,287	*899	876	979	582	*302	*756
Employee benefit programs	*991	9,645	5,245	4,400	8,020	3,877	782	2,513	848	1,232	1,007	4,420	816	589
Interest paid	15,212	75,209	58,988	16,221	185,408	31,745	37,481	65,332	50,850	36,606	55,600	100,511	42,019	13,495
Bad debts	1,758	9,407	7,777	1,630	56,445	3,179	6,870	28,252	18,144	5,255	16,655	1,752	4,498	4,335
Depletion	—	*20	*20	—	1,058	—	—	1,058	—	*74	*83	*2	—	*5
Other business deductions	98,953	834,115	597,602	236,513	1,292,177	123,696	213,596	693,329	255,556	367,971	541,363	909,345	338,428	118,173
Net income	167,367	1,082,473	755,689	326,784	1,841,300	113,510	236,606	1,109,229	381,955	526,240	721,255	1,077,925	368,995	268,979

Footnotes at end of table.

Table 1.2—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						Total	Finance			Insurance agents, brokers, and services	Real estate		
	Liquor stores	Used merchandise stores	Sporting goods and bicycle shops	Gift novelty, and souvenir shops	Direct selling organizations	Other retail trade		Wholesale and retail trade net allocable	Total	Security, commodity brokers, and services	Other finance	Total	Operators and lessors of buildings	
(72)	(73)	(74)	(75)	(76)	(77)	(78)	(79)	(80)	(81)	(82)	(83)	(84)	(85)	
Businesses With Net Income														
Number of businesses	17,349	41,168	16,423	18,284	273,599	160,412	62,232	678,769	16,755	11,592	5,163	192,867	469,147	13,495
Business receipts, total	2,999,719	1,157,183	1,118,153	821,083	2,169,319	8,145,833	3,030,019	15,503,801	828,460	649,294	179,166	5,203,768	9,471,373	583,344
Income from sales and operations	2,996,358	1,147,053	1,098,879	817,222	2,095,761	8,091,082	2,983,845	15,169,243	818,158	643,860	174,298	5,133,745	9,217,340	559,220
Other business income	3,361	10,130	19,274	3,861	73,558	54,751	46,074	334,358	10,302	5,434	4,868	70,023	254,033	24,124
Business deductions, total	2,799,180	983,406	986,119	704,856	1,701,015	7,076,185	2,609,883	8,337,160	492,187	392,316	98,871	2,588,137	5,256,836	471,651
Cost of sales and operations, total	2,384,864	699,187	731,795	478,789	1,120,325	4,981,985	1,971,834	1,815,211	255,252	237,025	*18,227	405,168	1,154,791	76,661
Inventory, beginning-of-year	258,798	236,705	264,896	159,249	47,868	1,040,031	188,261	206,417	*71,823	*68,781	*3,042	*9,241	125,353	*13,424
Purchases	2,339,859	669,796	740,016	433,237	865,692	4,585,360	1,715,380	583,886	168,104	155,707	*12,397	62,739	353,043	44,226
Cost of labor	7,049	11,641	13,088	*10,647	14,226	116,834	53,728	25,291	*2,315	*2,315	—	9,323	13,653	1,498
Materials and supplies	29,833	5,469	1,421	19,635	31,201	168,775	36,925	118,943	*6,131	*6,106	*25	3,187	109,615	11,544
Other costs	19,442	56,379	25,812	43,161	221,945	210,445	218,667	1,073,681	38,927	32,853	*6,074	320,697	714,057	19,010
Less: Inventory, end-of-year	270,117	280,805	313,538	187,193	60,807	1,139,460	241,127	193,007	*32,048	*28,737	*3,311	*29	160,930	*13,041
Depreciation	25,822	20,256	16,201	17,098	23,415	156,213	39,342	377,160	12,307	7,503	4,804	97,157	267,896	64,568
Taxes paid	73,867	16,532	21,579	19,845	13,195	166,255	38,275	190,309	6,313	3,875	2,438	44,324	139,872	39,504
Rent paid	52,722	44,355	20,828	31,645	20,293	206,943	43,356	285,197	13,014	7,208	5,806	20,106	152,077	18,536
Repairs	12,392	10,253	10,956	4,410	7,276	59,293	20,362	92,242	2,179	1,424	755	20,829	69,234	20,225
Salaries and wages	111,946	40,927	69,389	47,829	20,981	508,258	115,214	611,175	41,644	17,473	24,171	372,608	196,923	16,791
Insurance	17,782	14,827	15,748	8,525	9,178	84,763	27,520	141,736	4,662	2,349	2,313	66,511	70,563	11,916
Legal and professional fees	8,476	3,805	4,205	3,188	2,773	34,854	6,017	99,793	6,142	4,059	2,083	23,393	70,258	5,567
Commissions	*1,191	10,073	904	*3,232	54,609	76,584	40,207	1,220,055	10,280	9,862	*418	330,202	878,573	7,088
Amortization	1,735	(1)	*60	*24	*2,380	2,081	*75	5,322	*30	*8	*22	2,794	2,498	366
Pension and profit-sharing plans	*635	*231	*279	*10	*79	1,491	339	6,711	85	*83	*2	2,475	4,151	*18
Employee benefit programs	244	*6	*26	*33	(1)	1,912	3,513	5,033	*81	*81	—	3,662	1,290	*22
Interest paid	18,080	10,109	12,103	13,226	8,759	58,504	16,721	347,195	21,785	14,920	6,865	47,976	277,434	80,335
Bad debts	1,730	788	1,066	124	4,162	8,925	2,489	37,129	3,433	*667	2,768	24,015	6,881	2,511
Depletion									3,250	1,399	1,398	*889	*862	—
Other business deductions	87,694	112,047	80,880	76,878	413,606	730,121	284,590	3,099,642	113,581	84,381	29,200	1,025,928	1,960,133	127,543
Net income	200,539	173,777	132,034	116,227	468,304	1,069,848	420,136	7,166,441	336,273	256,978	78,295	2,615,631	4,214,537	111,693

Footnotes at end of table.

Table 1.2—Income Statement for Selected Industries—Continued

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

Item	Finance, insurance, and real estate—Continued				Total	Services										
	Real estate—Continued					Hotels and other lodging places			Total	Coin-operated laundries and dry cleaning			Personal services			
	Lessors, other than buildings	Real estate agents, brokers, and managers	Subdividers and developers, except cemeteries	Other real estate		Motels, motor hotels, and tourists courts	Other lodging places	Coin-operated laundries and dry cleaning		Other laundry, cleaning, and garment services	Photographic studios, portrait	Beauty shops	Barber shops	Other personal services		
(86)	(87)	(88)	(89)	(90)	(91)	(92)	(93)	(94)	(95)	(96)	(97)	(98)	(99)	(100)		
Businesses With Net Income																
Number of businesses	11,991	420,956	4,634	18,071	2,597,930	35,354	17,557	17,797	570,456	15,442	43,194	24,510	206,066	73,778	207,466	
Business receipts, total	56,369	7,820,673	549,043	461,744	62,276,497	1,757,659	1,106,675	650,984	7,690,315	445,298	1,456,634	432,009	2,875,029	722,475	1,758,870	
Income from sales and operations	54,933	7,618,993	526,956	457,238	61,720,059	1,728,793	1,093,272	635,521	7,638,685	440,830	1,454,226	426,523	2,842,987	718,557	1,755,562	
Other business income	1,436	201,880	22,087	4,506	556,438	28,886	13,403	15,463	51,630	4,468	2,408	5,486	32,042	3,918	3,308	
Business deductions, total	30,302	4,087,171	423,068	244,644	37,717,792	1,431,478	907,012	524,466	5,369,974	373,016	1,144,436	320,881	1,996,895	327,273	1,207,473	
Cost of sales and operations, total	*2,144	720,809	305,371	49,806	10,253,143	269,173	147,342	121,831	1,468,846	68,251	329,256	142,526	526,387	25,326	377,100	
Inventory, beginning-of-year	*806	31,768	78,355	—	686,452	20,311	9,704	10,607	89,591	1,102	3,294	5,769	21,092	733	57,601	
Purchases	*1,986	218,450	88,342	*39	5,332,105	153,352	63,347	70,005	460,968	30,328	41,565	61,602	112,628	7,837	207,008	
Cost of labor	—	8,178	*3,663	*314	1,796,679	41,595	31,584	10,011	483,074	13,382	146,816	17,289	268,516	*5,641	31,450	
Materials and supplies	—	21,701	68,856	*7,514	1,600,306	26,634	12,288	14,346	326,093	12,781	85,666	49,330	117,787	8,186	52,343	
Other costs	*242	482,612	170,254	41,939	1,590,571	42,367	16,785	25,582	195,123	*12,109	55,876	13,771	26,671	4,041	82,655	
Less: Inventory, end-of-year	*890	41,900	105,099	—	752,970	15,086	6,366	8,720	86,003	1,431	3,961	5,235	20,307	1,112	53,957	
Depreciation	6,039	175,320	8,184	13,585	2,118,160	180,084	127,636	52,448	303,509	41,790	62,469	20,328	84,257	13,909	80,756	
Taxes paid	9,285	75,560	9,942	5,381	1,263,629	99,944	66,208	33,736	201,194	10,219	49,287	6,503	84,299	11,959	38,927	
Rent paid	320	122,853	1,607	8,761	2,504,695	55,632	24,574	31,058	503,229	45,352	80,811	15,323	212,387	83,056	66,300	
Repairs	1,206	42,677	2,241	2,885	596,227	70,766	45,567	25,219	109,865	18,077	26,085	4,274	32,563	6,854	22,012	
Salaries and wages	450	132,423	12,037	35,222	6,579,723	160,949	105,002	55,947	955,652	23,941	201,786	15,811	505,608	75,683	132,623	
Insurance	1,096	51,553	2,403	3,595	1,186,386	47,216	30,923	16,293	124,590	8,898	39,694	5,624	31,878	6,046	32,450	
Legal and professional fees	478	54,565	6,358	3,290	529,263	7,316	4,563	2,753	42,838	1,971	8,252	2,583	15,779	3,092	11,161	
Commissions	*370	845,533	5,521	21,061	421,035	4,066	2,612	*1,454	87,188	*3,571	16,863	*2,762	15,564	*10,410	38,018	
Amortization	(*)	1,626	421	*85	34,303	603	70	*533	14,733	—	*779	*369	*1,701	*29	*11,855	
Pension and profit-sharing plans	*5	3,905	*3	*220	68902	*146	*141	5	2,922	—	*954	*164	*940	*526	*338	
Employee benefit programs	*2	1,189	*40	*37	48,185	1,071	462	*609	4,950	—	1,964	*47	*535	*1,854	550	
Interest paid	4,790	150,978	31,884	9,447	733,516	119,032	91,918	27,114	91,089	8,603	19,987	6,500	25,092	2,835	28,072	
Bad debts	*38	6,029	*297	806	68,777	4,109	3,929	180	7,860	*107	1,362	*402	677	*36	5,276	
Depletion	*5	*857	—	—	8,860	*107	*3	*104	*87	—	—	—	*36	—	*51	
Other business deductions	4,074	1,701,294	36,759	90,463	11,302,988	411,244	256,062	155,182	1,451,422	142,236	304,887	97,665	459,192	85,658	361,784	
Net income	26,067	3,733,702	125,875	217,100	24,558,705	326,181	199,663	126,518	2,320,341	72,282	312,198	111,128	878,134	395,202	551,397	

Footnotes at end of table.

Table 1.2—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					Miscel- laneous repair services	Amusement and recreation services, including motion pictures			
	Total	Advertising	Services to buildings	Management and public relations	Other business services	Total	Automobile repair shops			Automobile parking and other services		Total	Producers, orchestras, and entertainers	Professional sports club and promoters	
							Total	General automobile repair shops	Other automobile repair						
(101)	(102)	(103)	(104)	(105)	(106)	(107)	(108)	(109)	(110)	(111)	(112)	(113)	(114)		
Businesses With Net Income															
Number of businesses	519,480	21,290	91,055	150,682	256,253	157,922	135,167	80,682	54,485	22,755	188,808	171,860	91,604	2,109	
Business receipts, total	8,782,171	611,764	1,189,476	2,194,739	4,768,192	6,600,770	5,811,580	3,425,040	2,386,540	789,190	3,523,505	2,925,315	1,084,265	98,432	
Income from sales and operations	8,690,175	609,596	1,184,974	2,143,804	4,751,801	6,571,623	5,792,221	3,408,453	2,383,768	778,402	3,512,132	2,854,933	1,078,071	97,544	
Other business income	91,996	2,168	4,502	50,935	34,391	29,147	18,359	16,587	2,772	9,788	11,373	70,382	6,194	888	
Business deductions, total	5,346,607	445,017	776,753	845,266	3,279,571	5,446,236	4,823,572	2,845,490	1,978,082	622,664	2,518,933	2,013,347	630,613	68,385	
Cost of sales and operations, total	1,793,197	241,541	258,704	89,508	1,203,444	3,063,368	2,856,972	1,701,261	1,155,711	206,396	1,252,992	440,002	55,583	*19,865	
Inventory, beginning-of-year	61,357	*2,279	3,159	986	54,923	184,431	170,982	110,465	60,517	13,449	161,818	62,171	37,706		
Purchases	792,778	69,636	32,607	26,391	684,144	2,146,021	1,995,460	1,269,389	726,071	150,561	836,271	258,651	*2,104	*18,969	
Cost of labor	391,720	38,128	151,229	18,707	183,656	372,914	347,115	183,875	163,240	25,799	118,235	36,243	*6,942	*360	
Materials and supplies	237,964	34,987	44,504	6,861	151,612	346,493	340,207	159,670	180,537	6,286	197,671	22,884	2,010	*302	
Other costs	389,986	100,127	31,688	39,186	218,985	238,213	214,059	117,898	96,161	24,154	118,156	118,326	43,664	—	
Less: Inventory, end-of-year	80,608	*3,616	4,483	2,633	69,876	224,704	210,851	140,036	70,815	13,853	179,159	58,273	*1,815	*3,472	
Depreciation	294,356	8,575	38,839	44,863	202,079	203,900	135,621	84,620	51,001	68,279	122,391	159,365	51,703	2,250	
Taxes paid	130,128	6,004	29,810	14,841	79,473	181,240	159,020	92,977	66,043	22,220	65,685	66,640	8,493	1,647	
Rent paid	209,925	18,468	13,516	44,022	133,919	204,901	149,592	87,798	60,794	56,309	78,262	134,846	31,531	7,823	
Repairs	86,860	1,614	17,649	6,728	60,669	73,457	41,111	25,670	15,441	32,346	53,518	44,416	12,590	*195	
Salaries and wages	675,772	17,853	141,614	103,677	412,628	699,292	641,949	355,168	286,781	57,343	246,460	212,077	54,568	*2,453	
Insurance	110,599	7,269	31,064	12,952	59,314	134,216	112,097	66,902	45,195	22,119	68,182	40,300	6,094	828	
Legal and professional fees	60,046	3,521	5,374	24,124	27,027	26,188	22,834	14,239	8,595	3,354	12,458	25,158	14,043	805	
Commissions	137,045	11,395	1,859	39,449	84,378	13,267	10,321	8,793	1,528	2,946	9,823	65,080	46,626	*2,309	
Amortization	5,015	—	*12	449	4,554	*497	*329	*248	*81	*168	*9	7,467	*1,494	—	
Pension and profit-sharing plans	4,887	*343	*27	2,119	2,398	*603	*471	*403	*68	*132	*240	262	*141	—	
Employee benefit programs	7,183	*138	624	1,303	5,118	7,084	6,079	2,417	*3,662	*1,005	1,394	685	379	—	
Interest paid	95,422	3,047	10,742	14,740	66,893	76,748	55,997	35,427	20,570	20,751	31,987	46,643	7,374	*438	
Bad debts	8,925	1,135	1,368	1,977	4,445	11,032	8,429	7,410	1,019	2,603	2,258	2,217	349	*1,058	
Depletion	*865	—	—	*865	—	*1	*1	—	*1	—	*3,605	*621	—	—	
Other business deductions	1,726,382	123,950	225,551	443,649	933,232	750,442	623,749	362,157	261,592	126,693	569,669	767,568	339,645	28,716	
Net income	3,435,564	166,747	412,723	1,349,473	1,506,621	1,154,534	988,088	579,550	408,458	166,526	1,004,572	911,968	453,652	30,047	

Footnotes at end of table.

Table 1.2—Income Statement for Selected Industries—Continued

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

Item	Services—Continued												Nature of business not allocable	
	Amusement and recreation services, including motion pictures—Continued		Medical and health services				Legal services	Educational services	Accounting, auditing, and bookkeeping services			Other services		
	Racing, including track operation	Other amusement and recreation services	Total	Offices of physicians	Offices of dentists	Other medical and health services			Total	Certified public accountants	Other accounting, auditing, and bookkeeping services			
(115)	(116)	(117)	(118)	(119)	(120)	(121)	(122)	(123)	(124)	(125)	(126)	(127)	(128)	
Businesses With Net Income														
Number of businesses	8,939	69,208	367,977	136,007	77,694	154,276	140,687	106,511	68,857	141,525	24,904	116,621	128,493	23,300
Business receipts, total	296,779	1,445,839	19,468,386	9,244,169	6,084,485	4,137,732	5,414,918	688,358	1,762,874	2,035,681	822,610	1,213,071	1,628,545	311,239
Income from sales and operations	285,463	1,393,855	19,316,328	9,181,686	6,058,480	4,096,162	5,371,756	687,102	1,737,524	2,009,188	817,645	1,191,543	1,601,820	308,989
Other business income	11,316	51,984	150,058	82,483	26,005	41,570	43,162	1,256	25,350	26,493	4,965	21,528	26,725	2,250
Business deductions, total	220,751	1,083,598	9,825,838	3,929,015	3,285,817	2,411,008	2,573,071	426,842	1,044,250	1,076,846	453,314	623,532	844,570	209,825
Cost of sales and operations, total	*6,166	358,388	1,265,314	222,147	468,994	574,173	72,131	64,223	208,046	56,068	10,481	45,587	299,783	88,515
Inventory, beginning-of-year	*161	57,626	22,164	2,067	2,634	17,463	"9	9,559	9,559	"145	—	*145	65,337	6,157
Purchases	*480	237,098	406,801	41,301	73,743	291,757	*5,330	35,005	35,514	*10,518	—	*10,518	190,896	41,848
Cost of labor	*4,145	22,798	212,140	54,930	74,651	82,559	22,570	14,804	61,956	26,276	*6,018	20,258	15,152	2,738
Materials and supplies	*278	20,294	321,252	72,510	141,251	107,491	6,720	12,166	54,756	6,298	*1,810	4,488	41,375	7,830
Other costs	*1,256	73,406	325,565	53,590	179,209	92,768	37,312	5,618	61,843	13,244	2,653	10,591	44,818	35,374
Less: Inventory, end-of-year	*154	52,832	22,608	2,251	2,494	17,883	"10	12,929	15,382	"413	—	*413	57,795	7,432
Depreciation	15,412	90,000	545,709	222,098	195,818	127,793	119,899	31,691	48,275	73,892	29,319	44,573	35,089	11,367
Taxes paid	3,845	52,655	340,210	131,617	115,641	92,952	76,453	14,292	30,722	34,866	15,312	19,554	22,255	4,332
Rent paid	923	94,569	802,452	376,693	239,442	188,317	278,138	46,427	53,672	90,330	39,037	51,293	46,881	8,116
Repairs	2,947	28,684	92,032	34,780	25,540	31,712	22,377	9,507	9,451	12,771	3,797	8,974	11,187	8,780
Salaries and wages	40,894	114,162	2,313,299	875,056	881,573	476,670	644,178	70,419	214,873	318,497	152,661	165,836	68,255	20,286
Insurance	6,173	27,205	505,101	356,980	78,000	70,121	74,187	10,592	32,082	26,518	12,222	14,296	12,793	6,523
Legal and professional fees	744	9,568	185,213	105,860	44,120	35,233	88,965	4,547	51,021	16,394	7,076	9,318	11,119	2,150
Commissions	6,280	9,855	43,129	30,104	5,016	8,009	12,179	4,170	11,134	8,656	*3,877	4,779	25,298	*1,358
Amortization	*47	*5,926	3,284	1,934	830	520	787	*353	*138	*1,410	*548	*862	*9	—
Pension and profit-sharing plans	—	*121	47,259	24,178	17,812	5,268	7,839	*121	1,556	1,759	992	787	1,308	—
Employee benefit programs	*26	280	15,266	7,873	2,983	4,410	6,179	—	1,793	2,468	1,158	1,310	112	—
Interest paid	1,706	37,125	187,270	58,937	72,745	55,588	28,681	9,121	14,732	24,933	12,689	12,244	7,858	3,992
Bad debts	*44	768	8,914	3,419	1,981	3,534	8,175	1,549	3,746	9,494	*3,919	5,575	498	*12
Depletion	*621	—	*137	*1	*138	(1)	482	—	*292	*141	*15	*128	*2,522	*4
Other business deductions	134,913	264,294	3,271,249	1,377,337	1,155,206	738,706	1,134,421	159,630	362,709	398,649	160,211	238,438	299,603	56,182
Net income	76,028	352,241	9,840,548	5,315,154	2,798,668	1,726,726	2,841,847	261,716	718,624	958,835	369,296	589,539	783,875	101,614

*This estimate should be used with caution because of the small number of sample returns on which it was based.

^aLess than \$500.

Table 1.3—Receipts, Selected Deductions, Net Income, and Coefficient of Variation, by Selected Industries and Size of Business Receipts

(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	Depre- ciation	Payroll	Net income (less deficit)	Net income		Deficit		Coefficient of variation (Percent) ¹								
							Number of businesses	Amount	Number of businesses	Amount	Number of businesses	Business receipts	Net income	Deficit					
							(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
All Industries																			
Total	11,345,616	393,871,922	211,918,200	18,200,280	38,395,668	51,388,971	7,748,976	66,571,503	3,587,233	15,182,532	0.5	0.9	0.7	1.7					
Under \$2,500	3,286,039	3,183,641	1,902,344	1,068,450	155,048	-3,090,052	1,483,357	946,041	1,815,090	4,036,093	1.3	1.6	2.4	2.7					
\$2,500 under \$5,000	1,488,848	5,417,421	1,795,985	649,646	165,251	388,039	1,009,488	1,785,487	478,661	1,397,448	2.1	2.2	3.0	6.0					
\$5,000 under \$10,000	1,480,824	3,177,866	894,245	378,464	2,301,962	1,106,365	3,703,185	373,861	1,401,223	2.1	2.1	2.5	5.8						
\$10,000 under \$25,000	1,987,109	32,095,635	9,736,850	2,447,382	1,525,905	7,972,494	1,542,730	10,241,950	444,305	2,269,456	1.8	1.8	2.0	4.7					
\$25,000 under \$50,000	1,294,447	46,256,711	17,004,852	3,217,025	3,440,349	10,704,491	1,073,527	12,458,456	220,540	1,753,865	1.9	1.9	1.9	2.0					
\$50,000 under \$100,000	946,765	66,405,442	27,835,677	3,771,930	6,989,639	13,345,876	807,998	14,853,711	138,749	1,507,635	1.9	1.9	1.8	6.5					
\$100,000 under \$200,000	526,888	72,267,857	37,439,825	2,968,518	8,807,601	10,828,776	451,807	11,990,888	75,059	1,162,112	2.1	2.1	1.8	6.9					
\$200,000 under \$500,000	260,750	78,107,204	51,318,225	2,019,251	8,589,231	6,183,609	229,794	7,091,959	30,917	908,350	2.2	2.2	2.0	6.1					
\$500,000 under \$1,000,000	53,111	35,417,364	26,028,706	666,941	3,466,840	1,668,441	46,035	1,995,710	7,071	327,269	2.5	2.4	2.7	5.9					
\$1,000,000 under \$2,000,000	15,606	21,208,549	16,687,495	317,340	1,571,112	668,759	13,557	850,152	2,049	181,393	10.3	10.9	3.0	4.6					
\$2,000,000 under \$5,000,000	4,378	12,635,412	10,269,748	169,836	894,767	291,933	3,633	417,129	745	135,196	2.6	2.7	2.7	4.7					
\$5,000,000 under \$10,000,000	663	4,399,430	3,650,180	57,414	239,485	61,466	522	136,353	141	74,887	1.0	0.7	0.3	0.7					
\$10,000,000 or more	208	5,734,776	5,130,337	51,302	171,976	73,177	163	100,482	45	27,305	2.4	1.4	0.2	3.3					
All Nonfarm Industries																			
Total	8,413,806	324,492,975	167,959,359	9,541,552	32,533,568	49,436,518	6,279,071	56,795,648	2,125,755	7,359,130	0.1	0.6	0.5	1.4					
Under \$2,500	2,345,868	2,322,428	477,437	473,453	59,515	-1,205,365	1,243,646	813,622	1,094,972	2,018,987	1.0	1.3	2.1	2.5					
\$2,500 under \$5,000	1,063,424	3,860,111	633,839	277,140	70,267	869,015	603,367	1,461,562	259,414	592,547	1.7	1.7	2.5	4.4					
\$5,000 under \$10,000	1,104,024	8,000,157	1,422,842	444,164	226,819	2,454,540	877,260	3,120,553	226,167	666,013	1.6	1.6	2.2	4.7					
\$10,000 under \$25,000	1,465,414	23,690,115	5,342,672	1,186,210	1,190,178	7,334,210	1,216,274	8,434,158	247,067	1,099,948	1.3	1.4	1.7	4.3					
\$25,000 under \$50,000	961,528	34,468,298	10,826,274	1,493,586	2,889,869	9,460,968	827,915	10,223,633	133,259	762,685	1.5	1.5	1.7	5.2					
\$50,000 under \$100,000	728,916	51,426,228	19,820,042	1,773,679	6,232,245	11,589,745	643,085	12,269,330	85,814	699,585	1.5	1.5	1.6	5.5					
\$100,000 under \$200,000	443,462	61,209,927	30,899,610	1,628,363	7,918,594	10,032,446	393,906	10,641,509	49,574	609,063	1.8	1.8	1.7	5.8					
\$200,000 under \$500,000	235,459	70,635,578	46,168,524	1,304,423	8,074,747	6,062,663	213,276	6,519,715	22,142	457,052	2.1	2.1	2.0	6.1					
\$500,000 under \$1,000,000	48,536	32,346,099	23,578,016	485,493	3,220,146	1,705,207	43,337	1,891,119	5,194	185,812	2.6	2.4	2.7	7.3					
\$1,000,000 under \$2,000,000	12,648	17,027,402	12,819,592	245,316	1,460,178	659,745	11,125	776,693	1,523	116,948	1.3	1.4	2.0	6.1					
\$2,000,000 under \$5,000,000	3,794	10,907,297	8,644,231	140,097	831,325	314,290	3,284	398,032	510	83,742	2.8	2.9	2.8	6.1					
\$5,000,000 under \$10,000,000	547	3,643,613	2,922,506	47,579	214,120	80,362	459	131,314	88	50,952	0.8	0.6	0.3	—					
\$10,000,000 or more	166	4,955,722	4,385,774	42,049	145,565	76,692	135	94,408	31	15,716	—	—	—	—					
Agriculture, Forestry, and Fishing																			
Total	3,177,180	74,641,258	45,197,358	9,145,669	4,785,999	2,950,461	1,631,315	11,060,875	1,545,358	8,110,414	2.0	4.0	3.1	2.9					
Under \$2,500	1,020,799	929,543	1,431,102	633,319	98,455	-1,983,586	249,017	151,383	771,366	2,134,969	3.5	4.7	10.4	4.6					
\$2,500 under \$5,000	452,572	1,653,460	1,150,746	386,482	97,919	-459,852	227,325	366,142	225,190	825,994	5.9	6.0	10.6	9.7					
\$5,000 under \$10,000	412,882	2,992,766	1,716,897	477,723	159,463	-90,667	255,972	672,787	156,909	762,854	6.2	6.4	9.4	9.8					
\$10,000 under \$25,000	570,461	9,172,114	4,506,078	1,326,146	414,946	834,462	361,964	2,063,065	208,511	1,228,603	5.1	5.2	7.0	7.8					
\$25,000 under \$50,000	358,086	12,677,254	6,316,038	1,809,729	661,170	1,458,139	266,436	2,475,723	91,624	1,017,584	5.5	5.6	7.1	10.2					
\$50,000 under \$100,000	236,607	16,253,784	8,309,632	2,071,279	997,174	2,057,892	182,813	2,878,275	53,793	820,383	6.1	6.1	6.8	11.0					
\$100,000 under \$200,000	89,120	11,798,925	6,758,005	1,377,013	1,039,275	956,478	62,877	1,521,408	26,243	564,930	9.0	9.0	8.2	12.8					
\$200,000 under \$500,000	28,008	8,241,358	5,382,436	745,126	744,147	241,418	19,054	699,583	8,954	458,165	10.6	10.7	9.8	10.5					
\$500,000 under \$1,000,000	4,761	3,213,075	2,468,034	189,401	283,135	-23,024	2,867	119,226	1,914	142,250	10.9	10.4	13.7	9.7					
\$1,000,000 under \$2,000,000	3,060	4,311,147	3,934,404	76,849	144,648	12,020	2,514	78,445	546	66,425	52.1	53.6	26.7	7.0					
\$2,000,000 under \$5,000,000	623	1,837,426	1,709,288	33,359	92,980	-28,316	383	23,453	240	51,769	7.0	7.0	9.8	7.3					
\$5,000,000 under \$10,000,000	119	781,352	750,135	9,990	26,276	-19,588	65	5,311	54	24,899	3.8	2.9	—	2.2					
\$10,000,000 or more	42	779,054	744,563	9,253	26,411	-5,515	28	6,074	14	11,589	12.1	10.1	3.6	7.8					

Footnotes at end of table.

Table 1.3—Receipts, Selected Deductions, Net Income, and Coefficient of Variation, 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	Depre- ciation	Payroll	Net income (less deficit)	Net income		Deficit		Coefficient of variation (Percent) ¹			
							Number of businesses	Amount	Number of businesses	Amount	Number of businesses	Business receipts	Net income	Deficit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	
Agriculture, Forestry, and Fishing—Continued														
Farms: Total														
Total	2,931,810	69,378,847	43,958,841	8,757,728	3,862,100	1,952,453	1,469,905	9,775,855	1,461,478	7,823,402	2.1	4.3	3.4	3.0
Under \$2,500	940,171	861,213	1,424,907	594,997	95,533	-1,884,687	219,711	132,419	720,118	2,017,106	3.7	5.0	11.7	4.8
\$2,500 under \$5,000	425,424	1,557,310	1,142,146	372,506	94,984	-480,976	206,121	323,925	219,247	804,801	6.2	6.3	11.7	9.9
\$5,000 under \$10,000	376,800	2,742,323	1,695,024	450,081	151,645	-152,578	229,105	582,632	147,694	735,210	6.7	6.9	10.6	10.1
\$10,000 under \$25,000	521,695	8,405,520	4,394,278	1,261,172	335,727	638,284	324,456	1,807,792	197,238	1,169,508	5.5	5.6	7.9	8.1
\$25,000 under \$50,000	332,819	11,788,413	6,178,578	1,723,439	550,480	1,243,523	245,612	2,234,823	87,281	991,300	5.9	5.9	7.8	10.5
\$50,000 under \$100,000	217,849	14,979,214	8,015,635	1,898,251	757,394	1,756,131	164,913	2,564,381	52,935	808,250	6.5	6.6	7.5	11.1
\$100,000 under \$200,000	83,386	11,057,930	6,540,215	1,340,155	889,007	796,330	57,901	1,349,379	25,485	553,049	9.6	9.6	9.1	13.0
\$200,000 under \$500,000	25,291	4,747,1626	5,151,701	714,828	514,484	120,946	16,516	572,244	8,775	451,298	11.6	11.7	11.3	10.6
\$500,000 under \$1,000,000	4,575	3,071,265	2,450,690	181,448	246,694	-36,766	2,698	104,591	1,877	141,357	11.3	10.7	14.9	9.7
\$1,000,000 under \$2,000,000	2,958	4,181,147	3,887,903	72,024	110,934	8,014	2,432	73,459	526	64,445	53.9	55.2	28.4	7.0
\$2,000,000 under \$5,000,000	584	1,728,115	1,625,517	29,739	63,442	-32,357	349	19,097	235	51,454	7.2	7.2	7.8	7.4
\$5,000,000 under \$10,000,000	116	755,817	727,684	9,835	25,365	-18,896	63	5,039	53	23,935	3.9	3.0	—	2.3
\$10,000,000 or more	42	779,054	744,563	9,253	26,411	-5,515	28	6,074	14	11,588	12.1	10.1	3.6	7.8
Farms: Field crop														
Total	1,268,888	27,533,388	12,954,910	4,214,789	1,319,402	3,322,285	803,248	5,840,236	465,594	2,517,951	3.3	4.3	4.4	5.7
Under \$2,500	306,196	312,665	321,914	144,326	26,786	-389,525	126,226	77,598	179,953	467,123	6.7	8.3	14.9	10.7
\$2,500 under \$5,000	201,207	749,583	368,102	134,765	28,371	19,011	121,859	232,576	79,320	213,565	9.2	9.4	14.4	13.3
\$5,000 under \$10,000	196,833	1,457,638	723,389	218,671	52,093	121,990	132,613	387,353	64,320	265,363	9.5	9.7	14.1	15.0
\$10,000 under \$25,000	269,195	4,218,698	1,783,873	613,239	135,145	748,272	190,494	1,200,548	78,700	452,276	7.8	7.8	9.8	14.2
\$25,000 under \$50,000	141,183	5,084,156	2,221,452	827,605	214,447	792,582	106,813	1,169,152	34,370	376,570	8.5	8.6	10.5	18.5
\$50,000 under \$100,000	111,522	7,587,115	3,332,942	1,139,557	306,619	1,359,358	92,657	1,655,990	18,865	296,632	8.8	8.7	9.7	16.5
\$100,000 under \$200,000	32,745	4,489,428	2,072,200	674,971	283,099	576,004	25,315	794,894	7,430	218,890	12.8	14.0	11.2	26.3
\$200,000 under \$500,000	8,745	2,510,598	1,328,952	367,271	167,709	116,135	6,528	275,160	2,217	159,025	22.1	21.0	15.6	17.3
\$500,000 under \$1,000,000	896	614,825	406,290	64,561	67,490	-15,257	593	32,876	303	48,133	20.5	19.9	22.5	17.2
\$1,000,000 under \$2,000,000	204	271,905	192,707	20,350	21,631	2,242	121	11,645	83	9,403	12.3	12.5	21.7	15.6
\$2,000,000 under \$5,000,000	53	157,824	127,278	8,914	14,240	-9,142	22	1,766	**33	**10,971	22.1	23.2	13.6	17.8
\$5,000,000 under \$10,000,000	6	32,041	29,159	525	1,737	528	4	591	**	**	—	—	—	—
\$10,000,000 or more	3	46,912	46,652	34	35	87	3	87	—	—	—	—	—	—
Farms: Vegetable and melon														
Total	54,970	1,372,757	882,085	134,722	259,139	84,841	32,474	226,696	22,496	141,755	16.8	14.8	19.6	28.2
Under \$2,500	16,789	16,463	18,047	10,805	1,424	-21,557	6,949	2,341	9,840	23,898	26.7	36.4	40.8	43.3
\$2,500 under \$5,000	12,990	47,500	30,323	9,588	3,749	-1,946	6,933	10,375	6,057	12,321	41.4	40.9	63.8	—
\$5,000 under \$10,000	4,049	26,133	11,493	2,377	724	7,154	3,900	8,186	149	1,032	73.3	72.9	76.5	—
\$10,000 under \$25,000	13,562	240,776	119,661	19,495	16,285	64,678	10,938	78,914	2,624	14,236	34.8	34.8	42.8	61.0
\$25,000 under \$50,000	3,584	100,617	102,265	23,545	9,657	-57,103	303	3,957	3,281	61,060	58.9	54.5	74.6	59.8
\$50,000 under \$100,000	1,618	113,217	62,442	7,807	20,555	23,990	1,331	26,749	287	2,759	33.6	33.6	38.1	32.4
\$100,000 under \$200,000	1,545	214,423	113,610	20,859	45,693	44,955	1,497	50,048	48	5,093	40.4	39.4	42.1	58.5
\$200,000 under \$500,000	286	80,325	42,396	9,313	9,772	11,566	233	18,138	53	6,572	49.0	44.6	57.8	37.6
\$500,000 under \$1,000,000	428	282,527	201,944	17,074	88,922	12,975	300	16,371	128	3,396	47.9	47.2	50.2	37.9
\$1,000,000 under \$2,000,000	85	141,480	95,139	8,061	36,299	2,708	72	8,339	23	5,631	30.4	34.0	50.9	15.7
\$2,000,000 under \$5,000,000	20	60,980	51,175	1,743	11,554	-923	**18	**3,278	**6	**5,757	33.5	35.6	31.0	—
\$5,000,000 under \$10,000,000	**4	**48,306	**33,590	**4,055	**14,505	**-1,556	**	**	**	**	—	—	—	—
\$10,000,000 or more	**	**	**	**	**	**	**	**	**	**	—	—	—	—

Footnotes at end of table.

Table 1.3—Receipts, Selected Deductions, Net Income, and Coefficient of Variation, 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	Depre- ciation	Payroll	Net income (less deficit)	Net income		Deficit		Coefficient of variation (Percent) ¹			
							Number of businesses	Amount	Number of businesses	Amount	Number of businesses	Business receipts	Net income	Deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Agriculture, Forestry, and Fishing—Continued														
Farms: Fruit and tree nut														
Total	95,171	2,557,084	1,546,371	281,921	503,890	163,235	46,844	430,454	48,326	267,219	11.2	16.0	16.6	12.6
Under \$2,500	32,276	22,718	47,147	21,924	5,418	-76,582	2,903	1,056	29,372	77,638	18.3	26.0	37.2	23.1
\$2,500 under \$5,000	7,097	28,024	23,627	5,602	8,055	-13,384	2,519	2,095	4,578	15,479	29.7	28.8	38.5	25.0
\$5,000 under \$10,000	15,160	108,976	80,743	15,762	18,165	-3,810	10,246	21,786	4,914	25,596	36.7	38.9	48.7	42.9
\$10,000 under \$25,000	9,059	139,742	77,529	26,209	18,096	-4,698	6,061	30,125	2,998	34,823	27.7	25.0	33.6	29.6
\$25,000 under \$50,000	17,199	577,265	275,535	56,536	100,367	133,816	15,306	166,559	1,893	32,743	27.5	27.6	32.8	42.6
\$50,000 under \$100,000	8,421	583,622	358,449	46,352	138,118	67,158	4,653	97,801	3,768	30,643	35.8	37.5	33.3	48.3
\$100,000 under \$200,000	4,935	632,056	376,513	66,568	116,227	42,084	4,553	67,595	382	25,511	47.6	45.5	41.4	43.1
\$200,000 under \$500,000	867	258,467	151,849	29,159	61,031	18,633	519	30,393	348	11,760	30.8	31.1	29.4	21.8
\$500,000 under \$1,000,000	100	72,854	46,745	9,173	9,634	1,059	64	9,164	36	8,105	39.5	41.1	40.1	56.9
\$1,000,000 under \$2,000,000	28	39,478	29,372	2,119	12,465	-2,048	9	1,095	19	3,143	33.0	33.5	75.3	22.2
\$2,000,000 under \$5,000,000	25	57,896	48,997	1,642	7,864	902	8	1,645	**18	**1,778	37.5	36.4	6.4	48.8
\$5,000,000 under \$10,000,000	**4	**215,680	**29,865	**875	**8,450	**105	**3	**1,140	**	**	—	—	—	—
\$10,000,000 or more	**	**	**	**	**	**	**	**	—	—	—	—	—	—
Farms: Beef cattle feedlots														
Total	6,844	1,050,818	1,024,223	23,097	10,278	-59,183	2,216	20,143	4,428	78,326	38.0	11.8	34.1	21.2
Under \$2,500	2,333	2,564	12,205	5,860	166	-23,078	**125	**76	2,332	23,078	70.6	95.4	—	64.8
\$2,500 under \$5,000	138	390	2,460	88	107	-2,364	**	14	2,440	88.5	84.8	94.3	4.9	
\$5,000 under \$10,000	27	172	97	38	28	12	22	122	5	134	65.3	57.7	72.5	89.4
\$10,000 under \$25,000	1,692	22,591	8,853	6,151	562	4,551	1,680	6,186	12	1,635	98.0	98.1	74.0	
\$25,000 under \$50,000	413	18,876	18,195	323	43	-1,250	18	2	395	1,252	81.7	86.4	15.8	69.0
\$50,000 under \$100,000	949	67,333	72,721	455	528	-7,455	64	549	885	8,004	86.8	88.1	84.3	63.2
\$100,000 under \$200,000	396	54,443	54,523	1,712	893	-5,956	46	737	350	6,693	63.7	60.5	60.5	52.3
\$200,000 under \$500,000	348	107,831	101,928	2,404	1,514	-6,440	39	2,890	309	9,330	43.4	39.4	81.2	32.6
\$500,000 under \$1,000,000	152	103,863	90,457	2,093	2,263	-1,248	107	3,005	45	4,253	47.6	42.3	66.5	47.4
\$1,000,000 under \$2,000,000	96	130,612	129,516	1,020	756	-5,506	52	1,494	44	7,000	17.5	17.0	11.5	16.6
\$2,000,000 under \$5,000,000	68	223,422	220,419	1,642	1,598	-5,683	40	1,581	28	7,264	20.1	21.4	12.5	25.7
\$5,000,000 under \$10,000,000	19	126,086	127,279	265	407	-4,696	13	428	6	5,124	—	—	—	—
\$10,000,000 or more	13	192,635	185,570	1,046	1,413	-48	10	3,073	3	3,119	34.3	30.4	7.0	—
Farms: Beef cattle, except feedlots														
Total	668,492	14,313,385	12,011,148	1,423,977	488,804	-1,822,009	210,722	758,435	457,760	2,580,444	4.5	16.9	9.9	4.9
Under \$2,500	298,983	333,426	537,206	218,044	24,946	-655,917	54,422	29,835	244,561	685,752	6.8	8.0	26.8	8.0
\$2,500 under \$5,000	135,352	473,320	460,485	168,775	35,725	-363,287	43,528	43,664	91,824	406,951	11.0	11.1	27.9	15.8
\$5,000 under \$10,000	78,687	557,745	490,517	118,693	57,283	-247,320	30,733	60,418	47,954	307,738	13.8	14.3	26.7	18.3
\$10,000 under \$25,000	71,221	1,154,746	824,632	224,370	67,551	-284,396	29,002	81,985	42,219	366,381	13.2	13.0	21.9	13.3
\$25,000 under \$50,000	41,395	1,412,856	901,896	193,539	62,879	-67,152	24,670	172,604	16,724	239,756	15.2	15.7	25.7	15.7
\$50,000 under \$100,000	17,529	1,176,484	804,924	152,138	38,589	-84,303	12,119	107,653	5,409	171,956	20.2	20.2	28.4	15.0
\$100,000 under \$200,000	14,422	1,859,457	1,348,537	160,326	83,822	-17,716	8,803	109,826	5,619	127,542	21.5	20.8	28.0	12.9
\$200,000 under \$500,000	7,285	2,234,813	1,794,377	125,565	69,877	-75,479	4,765	93,837	2,520	169,316	20.1	21.5	27.1	18.2
\$500,000 under \$1,000,000	1,261	819,426	702,166	35,753	23,645	-31,396	636	17,206	625	48,602	21.5	20.1	42.1	17.2
\$1,000,000 under \$2,000,000	2,038	2,918,036	2,813,196	18,396	9,074	10,613	1,848	32,359	190	21,746	78.2	79.1	61.9	8.0
\$2,000,000 under \$5,000,000	250	734,014	709,781	7,094	8,644	-11,475	161	5,387	89	18,882	11.9	11.5	16.2	6.9
\$5,000,000 under \$10,000,000	53	334,128	326,162	3,379	4,014	-10,404	26	2,099	27	12,503	6.4	6.7	—	4.4
\$10,000,000 or more	16	304,934	297,259	2,905	2,755	-3,777	9	1,582	7	5,359	15.2	17.4	—	16.8

Footnotes at end of table.

Table 1.3—Receipts, Selected Deductions, Net Income, and Coefficient of Variation, 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	Depre- ciation	Payroll	Net income (less deficit)	Net income		Deficit		Coefficient of variation (Percent) ^a																	
							Number of businesses	Amount	Number of businesses	Amount	Number of businesses	Business receipts	Net income	Deficit														
Agriculture, Forestry, and Fishing—Continued																												
Farms: Hogs, sheep, and goats																												
Total	243,459	6,415,165	4,390,485	757,864	222,646	130,117	118,115	751,842	125,344	621,725	7,9	10.5	12.9	11.8														
Under \$2,500	53,189	52,619	101,586	27,500	6,820	-117,806	5,667	3,630	47,522	121,436	17.4	22.4	87.9	21.0														
\$2,500 under \$5,000	30,756	116,981	101,516	21,656	4,449	-31,346	14,397	14,209	16,359	45,555	23.9	25.0	50.1	26.9														
\$5,000 under \$10,000	35,813	253,359	167,816	34,572	5,341	2,596	23,436	45,587	12,377	43,001	22.1	21.9	31.9	29.3														
\$10,000 under \$25,000	47,121	735,596	547,194	83,797	18,627	-49,011	16,858	70,922	30,263	119,833	19.4	20.0	35.1	23.3														
\$25,000 under \$50,000	45,037	1,654,075	998,889	193,036	31,627	185,959	37,895	277,314	7,142	91,355	17.0	16.9	22.9	37.3														
\$50,000 under \$100,000	20,529	1,577,317	1,019,624	190,938	55,959	41,395	12,705	170,252	7,824	128,857	22.1	23.4	27.2	35.2														
\$100,000 under \$200,000	8,630	1,189,002	796,107	125,215	67,501	76,653	5,873	123,130	2,757	46,477	31.8	29.8	33.7	40.1														
\$200,000 under \$500,000	2,199	660,154	491,225	78,533	30,798	22,162	1,120	44,629	1,079	22,467	43.7	44.6	56.2	44.2														
\$500,000 under \$1,000,000	148	104,708	98,288	1,894	925	-213	133	1,316	15	1,529	45.5	41.8	61.0	13.7														
\$1,000,000 under \$2,000,000	25	35,307	32,741	473	274	62	21	326	**6	**1,115	32.4	29.8	46.8	—														
\$2,000,000 under \$5,000,000	12	36,047	35,499	250	325	-334	10	517	**	42.4	37.8	29.8	—	—														
\$5,000,000 under \$10,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—														
\$10,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—														
Farms: Dairy																												
Total	202,972	9,331,329	5,557,955	1,166,565	562,731	763,893	140,488	1,129,566	62,484	365,673	9.0	9.2	11.4	16.6														
Under \$2,500	2,013	212	3,023	1,322	24	-5,051	—	—	2,013	5,051	79.8	44.4	0	58.0														
\$2,500 under \$5,000	2,027	7,364	9,286	2,871	104	-6,329	275	232	1,752	6,561	58.9	58.1	91.3	54.5														
\$5,000 under \$10,000	13,004	109,761	57,999	14,909	5,341	11,899	9,122	18,798	3,882	6,899	43.3	45.8	67.5	50.6														
\$10,000 under \$25,000	60,010	1,084,506	604,774	141,411	45,332	126,257	38,252	201,444	21,758	75,187	18.8	18.9	27.2	42.5														
\$25,000 under \$50,000	67,987	2,396,809	1,256,760	332,489	100,940	315,086	54,353	395,844	13,634	80,758	15.3	15.4	19.5	41.8														
\$50,000 under \$100,000	41,911	2,718,241	1,475,240	377,229	129,387	302,916	31,639	359,209	10,272	56,293	16.7	16.6	20.6	31.5														
\$100,000 under \$200,000	13,206	1,607,213	1,029,849	216,693	178,538	22,887	5,705	108,802	7,501	86,115	30.6	29.8	40.1	36.2														
\$200,000 under \$500,000	1,868	627,976	497,538	33,418	47,454	-1,523	721	26,154	1,147	27,677	44.9	47.6	58.9	46.7														
\$500,000 under \$1,000,000	798	532,950	422,943	31,327	34,702	850	336	12,095	462	11,245	33.9	32.1	53.3	40.0														
\$1,000,000 under \$2,000,000	126	171,015	136,041	11,841	13,200	-445	78	6,307	48	6,752	17.3	17.6	29.1	41.7														
\$2,000,000 under \$5,000,000	17	43,777	36,285	1,902	4,341	-1,000	**7	**681	11	1,543	45.5	46.0	41.9	59.2														
\$5,000,000 under \$10,000,000	5	31,505	28,217	1,153	3,368	-1,454	**	**	4	1,592	—	—	—	—														
\$10,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—														
Farms: Poultry and eggs																												
Total	50,390	1,995,655	1,434,089	211,571	126,242	84,933	23,704	152,813	26,686	67,880	16.7	17.5	24.1	28.3														
Under \$2,500	13,474	9,954	16,901	5,286	819	-19,465	325	214	13,149	19,679	32.7	43.7	89.9	40.7														
\$2,500 under \$5,000	2,744	7,758	7,133	1,946	1,153	-3,986	—	2,744	3,986	62.1	56.9	—	47.2															
\$5,000 under \$10,000	1,950	14,739	7,170	3,584	465	225	1,241	2,205	709	1,980	52.5	53.5	82.6	80.7														
\$10,000 under \$25,000	22,336	390,124	168,078	92,137	17,313	32,973	14,098	57,024	8,238	24,051	28.0	28.8	38.2	64.9														
\$25,000 under \$50,000	3,552	121,457	61,642	27,165	5,831	5,289	2,328	15,361	1,224	10,072	38.3	38.0	44.1	71.3														
\$50,000 under \$100,000	2,421	200,328	146,847	12,310	11,513	20,016	2,418	20,218	3	202	72.3	76.6	66.6	—														
\$100,000 under \$200,000	2,121	303,559	234,385	24,184	29,399	25,250	2,002	25,969	119	719	76.7	76.0	90.0	99.4														
\$200,000 under \$500,000	1,543	440,743	322,137	34,140	30,809	18,266	1,125	20,520	418	2,254	41.3	37.6	48.7	60.9														
\$500,000 under \$1,000,000	105	81,492	71,940	3,296	6,345	1,661	67	3,284	38	1,623	40.8	42.0	42.3	63.3														
\$1,000,000 under \$2,000,000	102	132,679	119,970	2,914	7,408	5,054	76	6,172	26	1,118	18.7	18.8	28.3	43.2														
\$2,000,000 under \$5,000,000	29	83,600	79,769	873	4,452	859	18	965	11	106	31.8	31.6	39.2	40.4														
\$5,000,000 under \$10,000,000	8	60,516	56,654	1,239	3,826	-9	**6	**881	4	659	—	—	—	—														
\$10,000,000 or more	5	148,706	141,463	2,497	6,909	-1,200	**	**	3	1,431	—	—	—	—														

Table 1.3—Receipts, Selected Deductions, Net Income, and Coefficient of Variation, 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	Depre- ciation	Payroll	Net income (less deficit)	Net income		Deficit		Coefficient of variation (Percent)			
							Number of businesses	Amount	Number of businesses	Amount	Number of businesses	Business receipts	Net income	Deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Agriculture, Forestry, and Fishing—Continued														
Farms: General livestock, except animal specialty														
Total	70,103	2,444,478	2,095,401	172,023	72,875	—145,418	23,581	108,592	46,462	254,010	13.8	13.2	26.8	13.8
Under \$2,500	18,434	18,753	40,243	14,272	2,422	—48,861	862	217	17,512	49,078	24.7	38.8	83.1	23.6
\$2,500 under \$5,000	13,116	51,820	47,899	7,733	2,365	—17,007	6,706	1,295	6,410	18,302	36.2	35.9	56.4	39.0
\$5,000 under \$10,000	14,471	99,473	89,068	16,784	4,013	—35,630	4,798	8,222	9,673	43,852	33.7	32.1	68.3	40.8
\$10,000 under \$25,000	7,531	118,530	97,984	15,583	2,726	—22,036	3,965	5,771	3,566	27,807	44.8	44.5	68.1	29.3
\$25,000 under \$50,000	7,958	254,911	213,049	30,975	7,001	—31,444	1,653	8,279	6,305	39,723	37.1	36.5	71.1	42.0
\$50,000 under \$100,000	4,516	350,764	264,570	26,682	18,756	13,932	3,181	33,694	1,335	19,762	45.8	49.8	55.4	38.6
\$100,000 under \$200,000	2,272	321,336	220,493	29,370	14,079	2,676	1,361	15,985	911	13,309	55.5	56.0	74.9	58.0
\$200,000 under \$500,000	1,059	248,815	198,036	16,139	11,457	—3,542	570	22,050	489	25,592	55.9	51.5	74.3	62.0
\$500,000 under \$1,000,000	455	318,810	285,325	8,807	5,697	1,367	306	6,832	149	5,465	29.6	29.8	36.8	26.8
\$1,000,000 under \$2,000,000	190	268,842	256,253	3,316	2,406	—1,882	117	2,931	73	4,813	11.2	11.4	21.3	28.1
\$2,000,000 under \$5,000,000	82	240,541	233,046	1,738	1,243	—2,265	49	2,580	33	4,845	16.4	16.1	16.2	44.4
\$5,000,000 under \$10,000,000	**19	**151,783	**149,435	**514	**710	**—726	**13	**736	6	1,462	—	—	—	—
\$10,000,000 or more	**	**	**	**	**	**	**	**	—	—	—	—	—	—
Farms: Animal specialty														
Total	97,245	836,057	899,634	144,407	76,262	—369,099	12,913	60,850	84,314	429,949	10.0	22.0	31.2	14.7
Under \$2,500	72,273	37,937	144,283	39,741	3,917	—176,399	3,483	710	68,773	177,109	11.9	19.6	68.0	13.9
\$2,500 under \$5,000	6,913	22,788	57,078	14,481	3,842	—57,057	1,967	3,308	4,946	60,365	34.9	31.5	52.9	54.1
\$5,000 under \$10,000	4,577	29,490	34,722	9,036	1,287	—18,669	1,865	3,124	2,711	21,793	32.5	32.0	51.3	33.8
\$10,000 under \$25,000	5,628	92,363	59,749	20,427	4,743	—22,747	3,040	11,840	2,588	34,587	44.0	48.6	50.6	41.1
\$25,000 under \$50,000	2,495	81,626	84,845	15,891	7,621	—32,819	1,234	6,294	1,261	39,113	33.5	33.6	59.1	35.3
\$50,000 under \$100,000	4,430	301,586	282,834	21,305	26,675	—41,043	704	21,263	3,726	62,306	53.2	51.2	79.2	68.3
\$100,000 under \$200,000	447	57,985	50,114	6,328	4,959	—7,504	326	5,050	121	12,554	47.8	46.4	56.3	30.7
\$200,000 under \$500,000	324	99,443	82,589	9,945	18,091	—5,090	160	7,247	164	12,337	44.3	40.7	50.4	56.8
\$500,000 under \$1,000,000	138	80,281	76,539	2,834	2,282	—3,254	124	948	12	4,202	86.3	84.0	68.6	0.7
\$1,000,000 under \$2,000,000	18	22,048	18,485	1,604	1,007	—1,477	**10	**1,066	9	2,003	39.9	38.9	16.3	62.6
\$2,000,000 under \$5,000,000	4	10,510	8,386	2,715	1,838	—3,040	**	**	3	3,580	—	—	—	—
\$5,000,000 under \$10,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$10,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Other farms														
Total	173,476	1,528,831	1,162,540	220,792	219,831	—201,242	55,600	296,228	117,576	497,470	8.1	19.9	19.5	10.7
Under \$2,500	124,211	53,902	182,342	105,917	22,791	—350,446	18,873	16,818	105,091	367,264	9.2	19.6	34.0	11.9
\$2,500 under \$5,000	13,084	51,782	34,237	5,001	7,064	—3,281	7,813	16,095	5,243	19,376	32.6	35.0	52.0	36.3
\$5,000 under \$10,000	12,129	84,837	32,010	15,655	6,905	8,999	11,129	26,821	1,000	17,822	32.1	30.7	28.2	55.6
\$10,000 under \$25,000	14,340	207,848	101,951	18,343	9,347	44,441	10,068	63,053	4,272	18,612	34.2	37.8	41.7	42.9
\$25,000 under \$50,000	2,116	85,765	44,050	22,235	10,067	559	1,039	19,457	1,052	18,898	35.4	36.6	44.0	63.5
\$50,000 under \$100,000	4,003	303,207	195,042	23,478	10,695	40,167	3,442	71,003	561	30,836	48.2	48.7	53.2	73.7
\$100,000 under \$200,000	2,667	329,028	243,884	13,929	64,797	37,197	2,420	47,343	247	10,146	63.0	62.5	56.4	73.0
\$200,000 under \$500,000	767	202,361	140,674	8,941	65,972	26,258	736	31,226	31	4,968	64.7	66.7	52.1	20.4
\$500,000 under \$1,000,000	96	59,529	48,053	4,536	4,789	—3,310	32	1,494	64	4,804	56.2	51.1	59.4	13.6
\$1,000,000 under \$2,000,000	36	49,745	44,483	930	6,414	—307	29	2,265	7	2,572	31.1	31.8	45.6	35.1
\$2,000,000 under \$5,000,000	24	79,494	74,872	1,226	7,343	—256	**19	**653	**8	**2,172	38.5	39.3	56.3	42.9
\$5,000,000 under \$10,000,000	3	21,333	20,942	601	3,647	—1,263	—	—	—	—	—	—	—	—
\$10,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—

Footnotes at end of table.

Table 1.3—Receipts, Selected Deductions, Net Income, and Coefficient of Variation, 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	Depre- ciation	Payroll	Net income (less deficit)	Net income		Deficit		Coefficient of variation (Percent) ^a																	
							Number of businesses	Amount	Number of businesses	Amount	Number of businesses	Business receipts	Net income	Deficit														
Business Returns/1977 • Sole Proprietorships																												
Agriculture, Forestry, and Fishing—Continued																												
Livestock breeding																												
Total	8,416	67,053	14,779	11,083	23,033	-24,338	1,075	7,253	7,341	31,591	16.9	64.7	67.6	23.8														
Under \$2,500	7,668	3,186	264	5,851	182	-27,329	596	32	7,072	27,361	20.4	34.1	54.1	27.3														
\$2,500 under \$5,000	129	504	347	311	—	-1,127	—	—	129	1,127	58.6	—	51.1	—														
\$5,000 under \$10,000	130	11,115	615	834	—	-1,249	**42	**42	128	1,255	67.6	74.5	—	66.8														
\$10,000 under \$25,000	47	648	2	150	39	-261	**	**	7	387	82.3	79.9	93.8	38.3														
\$25,000 under \$50,000	45	1,291	—	171	97	347	45	347	—	—	86.0	83.8	77.4	—														
\$50,000 under \$100,000	**261	**18,947	9,865	**1,794	18	**1,249	258	1,974	**5	**1,461	99.2	99.2	99.5	—														
\$100,000 under \$200,000	**	**	**	**	**	**	**	**	**	**	—	—	—	—														
\$200,000 under \$500,000	**136	**41,362	**3,686	**1,972	**22,697	**4,032	**134	**4,768	**	**	—	—	—	—														
\$500,000 under \$1,000,000	**	**	**	**	**	**	**	**	**	**	—	—	—	—														
\$1,000,000 under \$2,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—														
\$2,000,000 under \$5,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—														
\$5,000,000 under \$10,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—														
\$10,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—														
Animal services, except livestock breeding and veterinary																												
Total	46,442	636,835	143,117	48,895	89,434	-19,002	20,917	104,292	25,495	123,294	7.9	14.9	17.3	10.9														
Under \$2,500	20,083	15,589	2,840	8,422	774	-39,813	4,097	1,806	15,962	41,619	11.2	14.6	34.8	12.9														
\$2,500 under \$5,000	5,105	18,073	949	4,368	487	-5,000	3,047	7,699	2,057	12,699	22.7	23.4	38.7	30.6														
\$5,000 under \$10,000	6,196	44,001	2,591	4,145	730	-899	4,536	7,546	1,660	8,445	23.6	23.5	34.3	36.8														
\$10,000 under \$25,000	9,380	147,327	23,445	14,570	17,068	-15,249	4,824	24,147	4,531	39,396	20.2	20.2	34.9	24.1														
\$25,000 under \$50,000	3,346	114,381	17,196	10,666	20,441	12,092	2,500	19,913	846	7,821	28.4	29.0	39.5	49.8														
\$50,000 under \$100,000	1,683	113,048	50,226	3,727	12,284	7,461	1,289	16,353	394	8,892	35.5	36.4	45.8	48.0														
\$100,000 under \$200,000	214	36,513	2,504	679	9,806	9,237	202	9,818	12	581	67.7	71.2	72.4	1.7														
\$200,000 under \$500,000	372	84,912	36,789	1,086	16,964	10,869	361	13,192	11	2,323	69.5	62.8	57.3	55.9														
\$500,000 under \$1,000,000	73	41,032	1,451	741	8,928	3,620	56	3,722	17	102	79.2	74.3	89.0	96.9														
\$1,000,000 under \$2,000,000	10	11,949	5,116	491	1,952	-1,320	5	96	5	1,416	63.0	63.1	89.2	89.1														
\$2,000,000 under \$5,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—														
\$5,000,000 under \$10,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—														
\$10,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—														
Landscape and horticultural services																												
Total	82,047	1,426,052	399,311	93,987	249,852	349,117	65,759	380,313	16,249	31,196	6.4	9.3	8.8	19.7														
Under \$2,500	20,531	22,216	1,048	6,684	1,114	-1,685	10,839	7,373	9,553	9,058	12.2	14.9	24.5	22.5														
\$2,500 under \$5,000	9,166	35,747	5,485	3,064	1,819	12,946	8,161	14,569	1,005	1,623	20.7	21.3	57.4	—														
\$5,000 under \$10,000	16,615	116,879	11,692	9,595	5,287	49,883	14,470	55,752	2,145	5,869	15.3	15.6	18.8	44.4														
\$10,000 under \$25,000	20,244	317,816	64,133	18,091	42,823	113,941	17,697	120,367	2,547	6,426	13.9	14.1	15.7	48.2														
\$25,000 under \$50,000	9,497	322,940	76,963	25,484	50,436	67,713	8,868	72,736	629	5,023	18.6	18.8	20.2	73.7														
\$50,000 under \$100,000	4,558	321,733	103,276	15,223	80,443	62,977	4,272	64,216	286	1,239	21.5	22.0	24.1	91.8														
\$100,000 under \$200,000	913	128,359	49,899	5,623	29,311	23,440	895	24,312	18	872	39.9	38.5	42.8	95.3														
\$200,000 under \$500,000	508	138,581	75,211	9,084	30,748	19,287	447	20,144	61	857	42.5	45.9	44.0	88.4														
\$500,000 under \$1,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—														
\$1,000,000 under \$2,000,000	15	21,781	11,604	1,139	7,871	615	10	844	5	229	51.3	53.0	84.7	88.9														
\$2,000,000 under \$5,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—														
\$5,000,000 under \$10,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—														
\$10,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—														

Footnotes at end of table.

Table 1.3—Receipts, Selected Deductions, Net Income, and Coefficient of Variation, 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	Depre- ciation	Payroll	Net income (less deficit)	Net income		Deficit		Coefficient of variation (Percent) ^a			
							Number of businesses	Amount	Number of businesses	Amount	Number of businesses	Business receipts	Net income	Deficit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	
Agriculture, Forestry, and Fishing—Continued														
Other agricultural services, forestry, and fishing														
Total	108,465	3,132,371	681,310	233,976	561,580	692,231	73,659	793,162	34,795	100,831	5.9	7.0	6.6	11.3
Under \$2,500	32,346	27,329	2,043	17,365	852	—30,072	13,674	9,753	18,681	39,825	12.4	20.6	22.3	14.1
\$2,500 under \$5,000	12,748	41,826	1,819	6,233	629	14,305	9,996	19,949	2,752	5,644	20.3	18.2	29.8	33.7
\$5,000 under \$10,000	13,141	88,448	6,975	13,068	1,801	14,776	7,859	26,851	5,282	12,075	15.4	15.7	23.2	33.4
\$10,000 under \$25,000	19,135	300,803	24,220	32,163	19,289	97,747	14,947	110,633	4,188	12,886	12.9	13.0	15.2	30.0
\$25,000 under \$50,000	12,279	450,229	43,301	49,969	39,718	134,464	9,411	147,904	2,868	13,440	14.8	14.7	16.2	37.6
\$50,000 under \$100,000	12,258	821,147	130,630	52,417	147,035	229,779	12,081	231,351	177	1,572	17.7	16.1	13.4	48.2
\$100,000 under \$200,000	4,605	575,818	165,387	30,423	111,151	127,766	3,879	137,899	726	10,133	17.4	17.2	16.6	57.1
\$200,000 under \$500,000	1,703	456,175	115,650	18,677	159,605	85,965	1,597	89,483	106	3,518	20.7	22.1	20.3	57.7
\$500,000 under \$1,000,000	131	99,480	35,282	6,691	27,182	10,441	112	10,665	19	224	30.8	31.4	30.6	50.1
\$1,000,000 under \$2,000,000	77	96,270	49,781	3,195	23,891	3,711	67	4,046	10	335	21.9	22.4	34.0	64.3
\$2,000,000 under \$5,000,000	39	109,311	83,771	3,620	29,538	4,041	**36	**4,628	**6	**1,279	30.2	32.0	40.3	88.9
\$5,000,000 under \$10,000,000	3	25,535	22,451	155	911	—692	**..	**..	**..	**..	—	—	—	—
\$10,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Mining														
Total	71,151	4,586,603	917,523	317,395	265,368	77,700	38,265	811,995	32,823	734,295	4.4	3.7	4.2	4.7
Under \$2,500	31,218	17,225	16,516	10,961	4,771	—260,720	10,078	4,417	21,083	265,137	6.9	11.9	19.7	10.4
\$2,500 under \$5,000	6,513	23,633	2,873	5,118	495	—12,350	4,231	6,345	2,282	18,695	17.9	18.3	32.4	20.1
\$5,000 under \$10,000	5,647	41,071	3,905	4,635	399	—20,545	3,767	10,101	1,879	30,646	14.5	14.9	19.1	16.5
\$10,000 under \$25,000	7,316	118,218	8,060	13,007	922	—7,335	5,097	32,764	2,214	40,099	17.2	16.8	25.4	18.4
\$25,000 under \$50,000	7,180	254,505	22,533	18,541	7,036	36,539	5,635	74,564	1,545	38,025	14.1	14.3	18.8	20.9
\$50,000 under \$100,000	4,850	358,087	27,750	29,508	13,708	13,804	2,953	75,299	1,897	61,495	14.5	15.5	17.9	15.9
\$100,000 under \$200,000	3,792	538,020	84,458	35,238	40,864	91,795	3,354	132,415	438	40,620	14.1	13.7	14.2	14.9
\$200,000 under \$500,000	3,089	955,035	205,932	57,386	58,475	52,340	2,015	160,651	1,074	108,311	10.1	10.0	10.0	9.9
\$500,000 under \$1,000,000	927	847,930	127,408	46,560	50,579	52,239	670	88,066	257	35,827	12.7	11.8	9.7	12.3
\$1,000,000 under \$2,000,000	405	551,376	135,855	35,614	29,586	47,398	307	81,351	98	33,953	8.6	8.6	8.7	13.5
\$2,000,000 under \$5,000,000	154	460,484	105,421	26,661	29,097	36,814	113	61,479	41	24,665	10.3	10.3	6.1	4.8
\$5,000,000 under \$10,000,000	37	249,459	80,612	12,988	19,170	1,363	27	32,165	10	30,802	—	—	—	—
\$10,000,000 or more	23	371,560	96,200	21,268	10,267	46,358	16	52,378	5	6,020	—	—	—	—
Oil and gas extraction														
Total	59,471	3,909,702	731,050	241,331	186,005	155,054	34,034	732,314	25,375	577,260	4.7	3.8	4.4	5.3
Under \$2,500	24,143	15,564	4,014	7,664	1,571	—134,521	9,232	4,196	14,854	138,717	7.8	12.9	20.6	16.6
\$2,500 under \$5,000	5,770	21,156	2,709	2,994	70	—8,149	3,988	5,969	1,782	14,118	18.5	19.1	34.3	19.4
\$5,000 under \$10,000	4,988	36,328	3,669	3,778	399	—17,155	3,318	8,542	1,670	25,697	15.3	15.9	19.0	18.6
\$10,000 under \$25,000	6,002	99,104	7,864	10,282	839	—12,136	3,930	26,475	2,067	38,611	17.5	17.6	27.9	19.0
\$25,000 under \$50,000	6,882	242,119	22,533	16,107	7,036	38,390	5,416	72,938	1,466	34,548	14.4	14.5	19.1	22.7
\$50,000 under \$100,000	4,112	299,318	25,197	17,161	2,856	10,111	2,350	64,235	1,762	54,124	14.7	15.6	18.9	16.3
\$100,000 under \$200,000	3,645	516,462	84,191	31,608	39,396	85,255	3,253	124,932	392	39,677	14.6	14.2	14.7	15.2
\$200,000 under \$500,000	2,690	841,942	176,282	48,795	40,901	35,795	1,639	141,727	1,051	105,932	10.2	10.4	10.5	10.0
\$500,000 under \$1,000,000	716	502,831	89,195	29,541	32,549	42,423	525	76,824	191	34,401	12.2	11.4	10.5	12.5
\$1,000,000 under \$2,000,000	344	457,626	104,830	24,843	20,886	42,273	254	72,840	90	30,567	9.2	9.0	9.1	15.0
\$2,000,000 under \$5,000,000	133	388,151	81,994	21,424	20,189	33,082	97	57,139	36	24,057	10.4	10.2	8.2	4.4
\$5,000,000 under \$10,000,000	28	190,406	59,134	9,036	14,359	—3,636	19	27,155	9	30,791	—	—	—	—
\$10,000,000 or more	18	298,695	69,338	18,098	4,954	43,322	13	49,342	5	6,020	—	—	—	—

Footnotes at end of table.

Table 1.3—Receipts, Selected Deductions, Net Income, and Coefficient of Variation, 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	Depre- ciation	Payroll	Net income (less deficit)	Net income		Deficit		Coefficient of variation (Percent)*			
							Number of businesses	Amount	Number of businesses	Amount	Number of businesses	Business receipts	Net income	Deficit
	(1)	(2)	(3)	(4)	(5)	(6)								
Mining—Continued														
Other mining														
Total	11,680	876,901	186,473	76,064	79,364	-77,354	4,231	79,681	7,448	157,035	12.5	11.9	13.7	10.4
Under \$2,500	7,075	1,661	12,502	3,297	3,200	-126,199	846	221	6,229	126,420	15.0	25.6	51.3	12.0
\$2,500 under \$5,000	743	2,477	164	2,124	425	-4,201	243	376	500	4,577	63.1	60.9	44.0	56.4
\$5,000 under \$10,000	659	4,749	236	857	—	-3,390	449	1,559	209	4,949	44.9	43.2	66.4	34.8
\$10,000 under \$25,000	1,314	19,114	196	2,725	83	4,801	1,167	6,289	147	1,488	52.8	50.2	60.3	49.3
\$25,000 under \$50,000	298	12,386	—	2,434	—	-1,851	219	1,626	79	3,477	69.3	74.5	78.4	39.4
\$50,000 under \$100,000	738	58,769	2,553	12,347	10,852	3,693	603	11,064	135	7,371	48.6	51.5	51.7	56.7
\$100,000 under \$200,000	147	21,558	267	3,630	1,468	6,540	101	7,483	46	943	46.3	50.0	55.6	31.5
\$200,000 under \$500,000	399	113,093	29,650	8,591	17,574	16,545	376	18,924	23	2,379	37.5	33.9	31.7	67.4
\$500,000 under \$1,000,000	211	145,099	38,213	17,019	18,030	9,816	145	11,242	66	1,426	37.4	34.9	25.0	62.6
\$1,000,000 under \$2,000,000	61	93,750	30,825	10,771	8,700	5,125	53	8,511	8	3,386	23.9	24.8	29.4	8.6
\$2,000,000 under \$5,000,000	21	72,333	23,427	5,237	8,908	3,732	16	4,340	6	**	36.7	36.9	26.4	89.2
\$5,000,000 under \$10,000,000	9	59,053	21,478	3,862	4,811	4,999	8	5,010	**	—	—	—	—	—
\$10,000,000 or more	5	72,865	26,862	3,170	5,313	3,036	5	3,036	—	—	—	—	—	—
Construction														
Construction														
Total	994,072	42,751,792	23,652,600	1,262,916	7,129,203	6,569,677	854,828	7,130,097	138,288	560,420	1.7	2.1	2.0	6.1
Under \$2,500	158,706	197,738	37,821	34,213	9,518	-2,593	108,324	92,248	49,424	94,841	4.7	5.7	7.7	11.8
\$2,500 under \$5,000	125,277	466,741	69,643	28,145	7,746	211,606	108,416	243,843	16,861	32,237	5.9	6.2	8.5	17.6
\$5,000 under \$10,000	161,256	1,160,822	192,235	58,800	47,175	495,271	143,722	541,115	17,534	45,844	5.0	5.1	6.1	17.2
\$10,000 under \$25,000	201,880	3,304,284	891,610	160,465	259,012	1,135,606	181,585	1,204,900	20,275	69,294	4.1	4.2	4.9	17.1
\$25,000 under \$50,000	146,281	5,301,835	2,214,715	214,011	69,140	1,237,961	132,108	1,313,517	14,153	75,556	4.5	4.6	5.0	18.5
\$50,000 under \$100,000	98,637	7,037,918	3,479,568	244,212	1,267,640	1,124,980	87,871	1,205,540	10,766	80,560	4.6	4.6	5.4	18.7
\$100,000 under \$200,000	61,974	8,643,695	5,033,130	215,589	1,727,103	1,118,851	56,642	1,189,455	5,322	70,604	5.4	5.4	5.6	21.4
\$200,000 under \$500,000	32,265	9,562,483	6,389,597	199,825	1,751,356	857,639	29,182	910,017	3,083	52,378	6.0	5.8	5.9	21.8
\$500,000 under \$1,000,000	6,186	4,091,607	3,061,777	64,856	816,798	265,356	5,549	283,679	637	18,323	7.6	7.1	8.2	26.0
\$1,000,000 under \$2,000,000	1,310	1,762,326	1,326,808	23,780	317,659	84,510	1,156	94,150	154	9,840	5.1	5.2	6.8	15.4
\$2,000,000 under \$5,000,000	290	824,406	659,755	12,056	146,335	28,287	231	37,444	59	9,157	10.7	10.8	13.8	26.6
\$5,000,000 under \$10,000,000	43	285,835	214,353	5,255	46,462	8,151	35	10,137	8	1,986	—	—	—	—
\$10,000,000 or more	7	112,102	81,588	3,699	40,910	4,052	7	4,052	—	—	—	—	—	—
General contractors and operative builders														
General contractors and operative builders														
Total	205,021	17,881,281	12,046,849	430,379	2,565,023	1,740,327	159,190	2,011,490	45,821	271,163	3.6	3.4	3.8	9.0
Under \$2,500	20,650	22,360	10,959	12,094	6,513	-37,896	6,282	7,224	14,378	45,120	12.7	17.7	29.7	19.2
\$2,500 under \$5,000	12,168	43,392	11,487	3,455	459	9,338	9,036	17,043	3,132	7,705	16.4	16.6	21.0	36.7
\$5,000 under \$10,000	20,462	149,736	35,197	9,190	6,948	36,413	13,729	55,521	6,733	19,108	13.6	13.8	19.0	27.1
\$10,000 under \$25,000	37,795	633,406	181,387	40,132	57,406	169,486	33,295	186,969	4,500	17,483	9.8	10.0	11.4	33.6
\$25,000 under \$50,000	34,444	1,286,493	644,559	48,152	176,314	228,466	28,703	259,105	5,741	30,639	9.2	9.3	11.2	28.1
\$50,000 under \$100,000	30,796	2,245,738	1,251,669	81,343	325,962	272,930	25,761	312,531	5,035	39,601	8.1	8.3	10.4	26.9
\$100,000 under \$200,000	27,618	3,964,021	2,682,894	95,026	641,526	421,600	23,726	475,150	3,892	53,550	8.0	8.2	8.6	25.3
\$200,000 under \$500,000	16,023	4,824,812	3,520,225	92,698	664,725	400,211	14,180	433,481	1,843	33,250	8.3	8.1	8.4	25.0
\$500,000 under \$1,000,000	3,922	2,577,704	2,032,894	27,642	393,414	157,004	3,509	166,004	413	9,000	9.6	9.0	10.5	24.2
\$1,000,000 under \$2,000,000	902	1,229,449	975,806	14,702	161,567	54,186	798	61,313	104	7,127	6.2	6.3	8.5	17.4
\$2,000,000 under \$5,000,000	201	576,903	475,720	8,831	68,333	18,788	158	25,675	43	6,687	12.5	12.7	16.8	23.0
\$5,000,000 under \$10,000,000	34	228,355	170,520	3,629	22,849	6,220	27	7,913	7	1,693	—	—	—	—
\$10,000,000 or more	8	100,812	73,632	3,487	39,007	3,581	6	3,581	—	—	—	—	—	—

Business Returns/1977 • Sole Proprietorships

Footnotes at end of table.

Table 1.3—Receipts, Selected Deductions, Net Income, and Coefficient of Variation, 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	Depre- ciation	Payroll	Net income (less deficit)	Net income		Deficit		Coefficient of variation (Percent)*			
							Number of businesses	Amount	Number of businesses	Amount	Number of businesses	Business receipts	Net income	Deficit
Construction—Continued														
Special trade contractors: Total														
Total	735,279	22,873,508	10,623,354	777,663	4,239,952	4,487,935	648,329	4,751,700	86,002	263,785	2.1	2.8	2.5	8.7
Under \$2,500	129,150	166,087	26,132	20,927	2,983	31,262	94,737	78,334	33,465	47,072	5.2	6.3	8.3	14.9
\$2,500 under \$5,000	103,935	389,980	54,928	24,146	5,563	181,440	90,420	205,776	13,515	24,338	6.6	7.0	9.6	20.2
\$5,000 under \$10,000	132,008	947,991	141,231	43,674	35,003	441,927	123,490	459,756	8,518	17,829	5.6	5.7	6.6	22.7
\$10,000 under \$25,000	155,295	2,529,543	679,928	114,543	192,417	908,861	140,508	955,078	14,787	46,217	4.8	4.9	5.6	20.7
\$25,000 under \$50,000	104,416	3,737,917	1,453,299	157,774	480,272	948,873	96,431	992,157	7,985	43,284	5.3	5.4	5.8	25.2
\$50,000 under \$100,000	61,542	4,347,805	2,032,977	146,960	864,099	783,610	56,493	819,698	5,049	36,088	5.8	5.9	6.6	28.4
\$100,000 under \$200,000	31,370	4,248,553	2,117,073	123,683	1,016,986	627,387	29,955	644,373	1,415	16,986	7.7	7.8	7.9	39.0
\$200,000 under \$500,000	15,126	4,411,205	2,672,628	101,696	1,016,080	433,328	14,143	451,615	983	18,287	9.1	8.8	8.6	42.8
\$500,000 under \$1,000,000	1,961	1,315,448	912,080	31,859	388,047	91,349	1,737	100,672	224	9,323	13.2	12.5	13.8	45.4
\$1,000,000 under \$2,000,000	390	508,024	332,237	8,873	150,005	29,614	344	31,735	46	2,121	9.5	9.6	12.0	35.6
\$2,000,000 under \$5,000,000	78	210,994	152,674	2,991	68,299	8,278	63	10,500	15	2,222	21.6	21.8	25.5	83.4
\$5,000,000 under \$10,000,000	**8	**59,961	**48,167	**537	**20,198	**2,006	**8	**2,006	**	—	—	—	—	—
\$10,000,000 or more	**	**	**	**	**	**	**	**	**	—	—	—	—	—
Special trade contractors: Plumbing, heating, and air conditioning														
Total	85,126	4,180,388	2,426,462	105,792	636,058	629,025	71,185	672,680	13,941	43,635	6.0	7.0	6.9	21.6
Under \$2,500	10,429	10,621	4,494	677	286	-1,571	5,445	3,364	4,984	4,935	18.9	23.9	35.1	33.1
\$2,500 under \$5,000	7,159	28,223	10,199	2,292	146	2,643	4,807	5,753	2,352	3,110	21.8	22.3	33.4	48.9
\$5,000 under \$10,000	8,802	64,905	21,180	4,735	1,420	20,073	7,586	23,783	1,216	3,710	20.4	21.2	27.7	52.1
\$10,000 under \$25,000	18,035	307,767	134,312	8,670	15,357	78,192	15,995	80,866	2,040	2,674	14.0	14.4	17.9	36.4
\$25,000 under \$50,000	18,569	685,009	327,619	28,005	40,283	139,903	16,795	154,259	1,774	14,356	13.1	13.4	14.4	49.7
\$50,000 under \$100,000	11,512	815,374	465,659	19,182	113,456	134,102	10,692	139,128	820	5,026	13.9	14.0	15.3	51.3
\$100,000 under \$200,000	6,814	893,030	493,761	23,170	144,590	143,971	6,269	149,351	545	5,380	15.9	15.8	16.4	66.1
\$200,000 under \$500,000	3,336	1,003,632	681,556	14,821	241,473	92,100	3,193	93,180	143	1,080	18.9	19.0	19.8	68.3
\$500,000 under \$1,000,000	371	232,069	179,210	2,981	36,347	13,509	315	16,407	56	2,898	31.1	29.8	32.5	98.8
\$1,000,000 under \$2,000,000	93	118,195	92,126	1,124	33,226	4,942	82	5,408	11	466	19.5	19.9	23.7	63.8
\$2,000,000 under \$5,000,000	**6	**20,563	**17,346	**135	**9,468	**1,161	**6	**1,161	**	—	69.3	89.3	89.3	—
\$5,000,000 under \$10,000,000	**	**	**	**	**	**	**	**	**	—	—	—	—	—
\$10,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Special trade contractors: Painting, paper hanging, and decorating														
Total	116,387	2,191,973	777,029	47,131	488,881	630,964	106,204	650,593	9,710	19,629	5.5	8.2	6.9	24.5
Under \$2,500	27,506	37,104	2,306	3,189	388	15,926	22,198	19,360	4,835	3,434	10.8	12.1	15.7	36.3
\$2,500 under \$5,000	18,780	70,364	11,421	2,017	372	37,655	17,532	41,969	1,248	4,314	14.9	15.3	17.2	66.5
\$5,000 under \$10,000	22,277	159,191	22,330	4,475	6,786	78,270	21,777	79,374	500	1,104	13.9	14.0	15.8	84.6
\$10,000 under \$25,000	28,624	476,854	111,083	10,508	47,259	204,781	27,168	207,993	1,456	3,212	11.2	11.5	12.4	53.8
\$25,000 under \$50,000	9,588	346,017	96,361	7,279	69,736	106,998	8,436	110,647	1,152	3,649	16.9	17.4	18.0	55.8
\$50,000 under \$100,000	6,451	450,054	163,723	8,856	123,809	101,208	6,202	101,715	249	507	17.9	18.4	19.4	99.7
\$100,000 under \$200,000	2,332	321,379	151,065	6,399	115,629	54,315	2,086	56,211	246	1,896	27.8	29.0	26.9	99.1
\$200,000 under \$500,000	724	223,534	137,396	2,917	63,719	28,095	707	29,373	**19	**1,500	38.9	38.6	38.5	96.4
\$500,000 under \$1,000,000	77	59,621	45,308	885	20,481	1,068	75	1,290	**	**	74.8	73.4	67.1	70.4
\$1,000,000 under \$2,000,000	**28	**47,855	**36,036	**606	**20,602	**2,648	**23	**2,661	5	13	38.4	38.8	36.7	69.3
\$2,000,000 under \$5,000,000	**	**	**	**	**	**	**	**	—	—	—	—	—	—
\$5,000,000 under \$10,000,000	**	**	**	**	**	**	**	**	—	—	—	—	—	—
\$10,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—

Footnotes at end of table.

Table 1.3—Receipts, Selected Deductions, Net Income, and Coefficient of Variation, 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	Depre- ciation	Payroll	Net income (less deficit)	Net income		Deficit		Coefficient of variation (Percent) ¹			
							Number of businesses	Amount	Number of businesses	Amount	Number of businesses	Business receipts	Net income	Deficit
Construction—Continued														
Special trade contractors: Electrical work														
Total	58,402	2,530,516	1,354,033	55,952	500,745	440,457	49,328	454,265	9,074	13,808	7,0	8.8	8.6	22.7
Under \$2,500	12,038	17,971	5,529	1,222	157	490	7,261	5,160	4,777	4,670	16.5	19.7	31.0	32.8
\$2,500 under \$5,000	4,301	16,626	5,932	1,277	289	2,682	3,223	4,805	1,078	2,123	24.1	25.3	34.1	68.5
\$5,000 under \$10,000	7,378	52,243	17,053	3,349	1,473	14,248	5,894	15,289	1,484	1,041	22.4	22.2	30.1	41.6
\$10,000 under \$25,000	12,032	194,246	80,701	4,217	4,506	54,426	11,464	54,822	568	396	17.0	17.2	21.4	74.9
\$25,000 under \$50,000	9,642	377,081	174,272	7,675	36,709	95,787	8,960	98,863	682	3,076	16.9	17.3	18.9	62.0
\$50,000 under \$100,000	6,313	484,778	261,529	10,631	93,370	91,833	6,042	93,345	271	1,512	18.3	18.7	19.9	74.4
\$100,000 under \$200,000	3,996	512,333	285,387	13,268	119,843	76,119	3,919	76,578	77	459	21.7	21.3	23.9	68.3
\$200,000 under \$500,000	2,388	652,036	370,503	11,056	172,285	86,891	2,254	87,137	134	246	22.6	21.5	20.1	99.4
\$500,000 under \$1,000,000	281	179,709	127,096	2,516	56,713	14,555	279	14,791	**3	**285	36.6	35.5	35.6	70.5
\$1,000,000 under \$2,000,000	**33	**43,493	**21,988	**741	**15,400	**3,426	**32	**3,475	**	**	32.1	32.5	37.8	—
\$2,000,000 under \$5,000,000	**	**	**	**	**	**	**	**	—	—	—	—	—	—
\$5,000,000 under \$10,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$10,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Special trade contractors: Masonry, stonework, tile setting, and plastering														
Total	83,356	3,845,141	1,816,642	90,026	941,801	673,405	74,465	711,104	8,891	37,699	6.4	7.5	6.9	29.5
Under \$2,500	6,789	8,676	1,717	1,621	351	1,709	4,290	4,352	2,499	2,643	21.9	25.8	37.5	39.9
\$2,500 under \$5,000	6,910	33,583	3,548	1,511	952	16,890	7,594	18,080	1,316	1,190	21.0	21.2	24.4	70.9
\$5,000 under \$10,000	13,955	101,619	12,122	2,021	6,347	51,606	13,139	52,719	816	1,113	18.5	19.3	22.1	68.9
\$10,000 under \$25,000	19,529	327,666	91,222	10,925	48,245	126,103	17,886	130,796	1,643	4,693	14.0	14.5	16.0	60.9
\$25,000 under \$50,000	14,678	512,467	214,764	14,565	95,352	127,843	13,424	135,152	1,254	7,309	15.2	15.2	16.6	57.6
\$50,000 under \$100,000	9,318	670,277	308,907	17,675	160,007	120,014	8,496	126,436	822	6,422	15.0	15.2	16.9	82.4
\$100,000 under \$200,000	7,163	1,028,000	467,503	21,784	277,206	145,447	6,954	150,131	209	4,684	16.2	16.5	16.3	91.6
\$200,000 under \$500,000	2,558	760,145	429,135	12,650	199,440	60,742	2,292	67,539	266	6,797	23.0	22.2	22.8	95.8
\$500,000 under \$1,000,000	364	253,912	176,349	5,713	101,248	13,704	300	16,375	**66	**2,848	29.9	28.7	28.3	97.2
\$1,000,000 under \$2,000,000	75	93,817	64,978	1,146	30,301	7,747	73	7,924	**	**	21.6	21.8	28.3	—
\$2,000,000 under \$5,000,000	**17	**54,979	**46,397	**415	**22,352	**1,600	**17	**1,600	—	—	48.3	50.1	51.8	—
\$5,000,000 under \$10,000,000	**	**	**	**	**	**	**	**	—	—	—	—	—	—
\$10,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Special trade contractors: Carpentering and flooring														
Total	215,084	3,172,978	1,129,164	73,032	486,270	1,039,513	203,559	1,061,341	11,050	21,828	4.3	6.2	5.3	29.2
Under \$2,500	46,408	60,336	6,908	5,123	501	25,233	40,258	35,104	5,675	9,871	9.3	11.0	13.1	40.8
\$2,500 under \$5,000	43,739	164,466	10,427	7,587	1,625	102,738	41,970	104,026	1,769	1,288	11.4	12.4	16.0	51.3
\$5,000 under \$10,000	52,219	373,225	35,642	12,078	11,550	211,510	50,978	213,932	1,241	2,422	9.1	9.2	10.1	82.2
\$10,000 under \$25,000	39,228	597,981	117,528	17,573	30,510	293,795	38,293	297,714	935	3,919	9.7	9.9	10.5	95.0
\$25,000 under \$50,000	21,263	738,838	261,164	14,940	131,250	217,001	20,158	219,722	1,105	2,721	11.8	12.0	12.6	81.6
\$50,000 under \$100,000	8,652	594,312	281,855	9,172	148,055	112,175	8,337	113,717	315	1,542	15.6	15.8	17.7	72.4
\$100,000 under \$200,000	2,781	365,660	201,587	4,551	102,914	54,250	2,781	54,250	—	—	27.2	27.5	29.0	—
\$200,000 under \$500,000	750	209,759	164,390	1,542	32,468	19,224	745	19,257	5	33	42.9	39.4	37.2	89.3
\$500,000 under \$1,000,000	23	18,588	16,143	115	2,243	1,049	23	1,049	—	—	55.8	56.4	72.2	—
\$1,000,000 under \$2,000,000	7	10,829	9,049	21	2,507	807	7	807	—	—	63.8	68.9	76.3	—
\$2,000,000 under \$5,000,000	**14	**38,984	**24,471	**330	**22,647	**1,731	**9	**1,763	5	32	52.1	52.5	63.2	89.4
\$5,000,000 under \$10,000,000	**	**	**	**	**	**	**	**	—	—	—	—	—	—
\$10,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—

Business Returns/1977 • Sole Proprietorships

Footnotes at end of table.

Table 1.3—Receipts, Selected Deductions, Net Income, and Coefficient of Variation, 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	Depre- ciation	Payroll	Net income (less deficit)	Net income		Deficit		Coefficient of variation (Percent) ¹			
							Number of businesses	Amount	Number of businesses	Amount	Number of businesses	Business receipts	Net income	Deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Construction—Continued														
Miscellaneous special trade contractors														
Total	176,924	6,952,512	3,120,024	405,730	1,186,197	1,074,571	143,588	1,201,737	33,336	127,166	4.2	5.2	5.0	12.3
Under \$2,500	25,980	31,379	5,178	9,095	1,300	-10,525	15,285	10,694	10,695	21,519	11.3	14.8	22.0	23.4
\$2,500 under \$5,000	21,046	76,718	13,401	9,462	2,179	18,832	15,294	31,143	5,752	12,311	13.4	13.7	19.9	26.1
\$5,000 under \$10,000	27,377	196,808	32,904	17,016	7,427	66,220	24,116	74,659	3,261	8,439	12.1	12.2	15.2	31.6
\$10,000 under \$25,000	37,847	625,029	145,082	62,650	46,540	151,564	29,702	182,887	8,145	31,323	9.6	9.8	12.1	25.8
\$25,000 under \$50,000	30,676	1,078,505	378,119	65,310	106,942	261,341	28,658	273,514	2,018	12,173	9.9	10.2	10.9	50.1
\$50,000 under \$100,000	19,296	1,333,010	551,304	81,444	225,302	224,278	16,724	245,357	2,572	21,079	10.6	10.7	12.3	39.1
\$100,000 under \$200,000	8,284	1,128,151	517,770	54,511	256,804	153,285	7,846	157,852	338	4,567	15.2	15.5	15.1	66.2
\$200,000 under \$500,000	5,370	1,562,089	889,648	58,710	286,689	146,276	4,952	155,129	418	8,853	15.3	14.7	13.7	46.0
\$500,000 under \$1,000,000	845	571,549	367,974	19,649	171,015	47,464	745	50,760	100	3,296	19.7	18.4	21.0	52.1
\$1,000,000 under \$2,000,000	157	210,128	119,054	5,308	53,724	10,729	130	12,145	27	1,416	15.1	15.4	18.8	49.0
\$2,000,000 under \$5,000,000	43	115,381	80,206	2,284	22,908	4,615	33	6,805	10	2,190	29.3	29.5	34.1	84.6
\$5,000,000 under \$10,000,000	**3	**23,755	**18,384	**291	**5,367	**492	**3	**492	**	—	—	—	—	—
\$10,000,000 or more	**	**	**	**	**	**	**	**	**	—	—	—	—	—
Contractor not allocable														
Total	53,772	1,997,003	982,297	54,874	324,228	341,415	47,309	366,907	6,463	25,492	8.0	9.7	9.1	26.3
Under \$2,500	8,806	9,281	730	1,192	22	4,041	7,325	6,690	1,581	2,649	21.1	24.9	28.4	48.0
\$2,500 under \$5,000	9,174	33,369	3,228	544	1,724	20,828	8,860	21,024	214	186	22.1	22.2	24.7	82.9
\$5,000 under \$10,000	8,786	63,095	15,807	3,936	5,224	16,831	6,503	25,838	2,283	8,907	21.4	21.2	26.9	49.3
\$10,000 under \$25,000	8,770	141,335	30,285	5,790	9,189	57,259	7,782	62,853	988	5,594	20.2	20.0	23.6	67.0
\$25,000 under \$50,000	7,401	277,425	116,857	8,085	34,904	60,622	6,974	62,255	427	1,633	21.6	22.1	23.8	76.1
\$50,000 under \$100,000	6,299	444,375	194,922	15,809	77,579	68,440	5,617	73,311	682	4,871	18.8	19.0	21.9	58.1
\$100,000 under \$200,000	2,986	431,121	253,163	6,880	68,591	69,664	2,961	69,932	25	68	23.0	23.9	22.0	97.8
\$200,000 under \$500,000	1,116	326,366	195,744	5,433	70,551	24,100	859	24,941	257	841	30.0	29.9	32.6	65.6
\$500,000 under \$1,000,000	303	198,455	116,803	5,355	35,335	17,003	303	17,003	—	—	37.3	35.5	39.7	—
\$1,000,000 under \$2,000,000	18	24,853	18,765	215	6,087	710	14	1,102	4	392	39.8	41.2	29.2	79.6
\$2,000,000 under \$5,000,000	**13	**47,318	**34,983	**1,535	**15,022	**1,617	**11	**1,958	**2	**341	57.3	57.7	71.1	—
\$5,000,000 under \$10,000,000	**	**	**	**	**	**	**	**	**	—	—	—	—	—
\$10,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Manufacturing														
Total	224,128	10,024,166	5,059,803	456,903	1,818,850	1,260,024	150,414	1,499,898	73,317	239,874	3.7	4.4	4.6	8.1
Under \$2,500	65,354	61,231	23,429	25,170	4,567	-56,904	20,403	13,423	44,554	70,327	8.0	10.7	17.5	12.2
\$2,500 under \$5,000	20,362	73,876	21,528	9,052	3,251	-4,199	13,837	16,048	6,525	20,247	11.8	12.2	18.9	24.2
\$5,000 under \$10,000	26,293	191,383	57,463	19,547	7,677	41,836	19,143	63,187	7,150	21,349	11.4	11.8	17.8	19.9
\$10,000 under \$25,000	38,532	607,407	174,783	46,161	32,387	146,538	32,148	174,946	6,384	28,408	8.9	9.2	11.1	23.8
\$25,000 under \$50,000	25,125	899,644	312,926	52,129	105,955	212,098	22,410	225,505	2,715	13,407	10.7	10.8	12.6	33.9
\$50,000 under \$100,000	23,808	1,643,819	723,919	73,606	308,086	261,916	20,617	286,190	3,191	24,274	9.3	9.4	10.9	27.6
\$100,000 under \$200,000	14,656	2,086,074	955,686	92,818	458,564	310,047	13,237	331,211	1,419	20,364	10.8	11.0	11.3	44.3
\$200,000 under \$500,000	7,886	2,296,013	1,267,681	86,748	513,569	233,974	6,792	254,183	1,094	20,209	12.2	11.9	11.4	34.3
\$500,000 under \$1,000,000	1,561	1,065,352	711,907	28,264	190,556	69,280	1,356	83,274	205	13,994	14.0	13.6	14.4	31.0
\$1,000,000 under \$2,000,000	403	534,282	357,069	15,380	92,026	27,450	344	32,043	59	4,593	9.3	9.4	12.2	22.3
\$2,000,000 under \$5,000,000	119	357,506	261,152	5,056	78,931	12,444	102	14,518	17	2,074	17.3	18.1	18.8	63.8
\$5,000,000 under \$10,000,000	25	166,611	138,245	1,636	18,740	3,781	22	4,373	**4	**628	—	—	—	—
\$10,000,000 or more	4	60,868	50,015	436	4,541	961	3	997	**	—	—	—	—	—

Footnotes at end of table.

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Table 1.3—Receipts, Selected Deductions, Net Income, and Coefficient of Variation, 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	Depre- ciation	Payroll	Net income (less deficit)	Net income		Deficit		Coefficient of variation (Percent) ¹			
							(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Manufacturing—Continued														
Lumber and wood products, except furniture														
Total	53,478	2,325,615	817,844	177,887	403,050	309,967	39,052	349,609	14,426	39,642	7,6	8.7	9.2	13.4
Under \$2,500	13,885	14,759	3,390	4,204	348	-4,443	5,937	5,505	7,948	9,948	16.5	21.2	31.3	26.9
\$2,500 under \$5,000	4,681	17,961	2,190	1,695	1,152	4,502	3,728	5,454	953	952	25.2	26.1	36.0	27.4
\$5,000 under \$10,000	7,355	53,437	8,982	6,340	1,877	16,141	5,169	19,291	2,186	3,150	22.6	23.3	38.4	39.2
\$10,000 under \$25,000	12,814	202,552	33,003	17,870	11,744	57,120	11,130	61,947	1,684	4,827	16.2	16.6	19.2	44.2
\$25,000 under \$50,000	4,713	165,733	37,776	15,245	19,593	30,929	4,059	34,515	654	3,586	26.7	26.5	31.8	66.4
\$50,000 under \$100,000	4,513	331,985	114,307	25,504	56,806	49,679	3,954	52,307	559	2,628	20.8	21.2	26.6	42.2
\$100,000 under \$200,000	2,873	394,198	97,354	38,671	94,894	57,660	2,810	59,701	63	2,041	24.5	25.0	25.4	40.5
\$200,000 under \$500,000	2,098	631,025	226,236	45,417	119,788	65,962	1,790	71,472	308	5,510	21.5	21.3	21.6	39.5
\$500,000 under \$1,000,000	403	272,145	139,580	13,756	57,529	23,601	357	27,027	46	3,426	23.6	23.2	27.0	25.1
\$1,000,000 under \$2,000,000	111	139,731	74,366	6,721	25,891	7,533	.93	9,316	18	1,783	16.8	16.8	24.1	24.4
\$2,000,000 under \$5,000,000	29	81,937	63,504	2,219	12,599	1,056	**25	**3,074	**7	**1,791	32.9	33.1	29.4	77.6
\$5,000,000 under \$10,000,000	3	20,152	17,156	245	829	227	**	**	**	**	—	—	—	—
\$10,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Printing, publishing, and allied industries														
Total	44,672	1,442,607	610,109	79,925	263,048	196,839	28,437	251,536	15,839	54,697	7.6	10.8	11.0	14.0
Under \$2,500	13,785	10,321	3,871	9,553	2,958	-21,958	3,860	2,264	9,529	24,222	14.1	18.5	41.1	19.7
\$2,500 under \$5,000	4,616	16,208	3,189	1,516	700	-5,353	2,426	2,071	2,190	7,424	24.9	25.9	44.2	46.1
\$5,000 under \$10,000	3,652	24,257	6,959	6,116	568	1,676	2,571	7,683	1,061	6,007	27.5	28.0	43.0	32.1
\$10,000 under \$25,000	6,766	104,570	37,200	7,768	6,375	19,320	5,693	27,116	1,073	7,796	21.0	22.0	27.8	44.1
\$25,000 under \$50,000	6,848	261,937	96,079	13,627	23,591	54,296	5,963	56,217	885	1,921	19.9	20.5	23.9	31.9
\$50,000 under \$100,000	5,693	401,877	136,559	20,213	72,900	63,878	5,349	67,732	344	3,854	19.1	19.4	21.1	50.2
\$100,000 under \$200,000	2,523	340,827	164,521	11,742	92,402	52,162	1,950	52,966	573	804	27.7	28.5	29.3	47.0
\$200,000 under \$500,000	654	175,603	77,810	6,853	46,590	21,945	495	24,407	159	2,462	33.6	32.8	32.0	85.4
\$500,000 under \$1,000,000	105	66,538	47,911	1,057	4,626	5,252	100	5,459	5	207	57.9	62.3	51.4	89.3
\$1,000,000 under \$2,000,000	**30	**40,469	**16,010	**1,480	**10,338	**5,621	**30	**5,621	—	—	35.6	35.4	33.6	—
\$2,000,000 under \$5,000,000	**	**	**	**	**	**	**	**	—	—	—	—	—	—
\$5,000,000 under \$10,000,000	**	**	**	**	**	**	**	**	—	—	—	—	—	—
\$10,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Machinery, except electrical														
Total	26,875	1,287,211	606,121	62,169	264,150	245,974	19,668	279,106	7,207	33,132	14.3	11.9	11.7	33.8
Under \$2,500	6,213	7,278	2,607	2,233	555	-8,637	1,251	829	4,962	9,466	49.8	54.1	56.1	56.9
\$2,500 under \$5,000	925	3,560	1,183	821	31	-394	641	708	284	1,102	49.0	50.0	66.6	69.7
\$5,000 under \$10,000	3,069	23,465	4,026	996	647	12,084	2,784	12,661	285	577	33.6	35.1	42.0	75.2
\$10,000 under \$25,000	4,878	69,311	12,441	6,835	1,657	33,130	4,843	33,322	35	192	24.2	24.1	27.4	97.7
\$25,000 under \$50,000	4,249	160,049	41,246	13,683	15,918	60,751	3,783	64,610	466	3,859	25.7	25.5	26.3	79.1
\$50,000 under \$100,000	4,503	305,742	145,783	11,627	69,071	50,726	3,722	57,429	781	6,703	22.7	23.1	27.0	58.1
\$100,000 under \$200,000	1,820	257,013	116,713	9,612	61,869	47,790	1,572	55,895	248	8,105	28.6	29.2	28.9	93.1
\$200,000 under \$500,000	1,011	270,254	163,934	13,135	78,253	33,795	875	36,697	136	2,902	31.7	33.1	32.2	87.4
\$500,000 under \$1,000,000	182	113,941	67,400	2,269	19,470	11,061	173	11,075	**10	**226	46.1	43.8	40.5	89.9
\$1,000,000 under \$2,000,000	12	15,409	11,615	77	2,030	1,473	12	1,473	—	—	52.6	49.8	26.5	—
\$2,000,000 under \$5,000,000	10	29,808	20,189	429	10,193	2,092	**12	**4,407	**	—	63.1	63.4	63.9	—
\$5,000,000 under \$10,000,000	**3	**31,381	**18,984	**452	**4,456	**2,103	**	**	—	—	—	—	—	—
\$10,000,000 or more	**	**	**	**	**	**	**	**	—	—	—	—	—	—

Table 1.3—Receipts, Selected Deductions, Net Income, and Coefficient of Variation, 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	Depre- ciation	Payroll	Net income (less deficit)	Net income		Deficit		Coefficient of variation (Percent) ¹			
							Number of businesses	Amount	Number of businesses	Amount	Number of businesses	Business receipts	Net income	Deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Manufacturing—Continued														
Other manufacturing industries														
Total	99,103	4,968,733	3,025,729	136,922	888,602	507,244	63,257	619,647	35,845	112,403	5.2	6.5	6.9	11.5
Under \$2,500	31,471	28,873	13,561	9,180	706	-21,866	9,355	4,825	22,115	26,691	9.3	13.1	24.8	14.6
\$2,500 under \$5,000	10,140	36,147	14,966	5,020	1,368	-2,954	7,042	7,815	3,098	10,769	16.7	17.2	26.4	31.8
\$5,000 under \$10,000	12,217	90,224	37,496	6,095	4,585	11,937	8,619	23,552	3,598	11,615	16.8	17.4	24.0	30.5
\$10,000 under \$25,000	14,074	230,974	92,139	13,688	12,611	36,968	10,482	52,561	3,592	15,593	14.6	15.1	18.8	34.7
\$25,000 under \$50,000	9,315	311,925	137,825	9,574	46,853	66,122	8,605	70,163	710	4,041	17.4	17.8	21.1	57.1
\$50,000 under \$100,000	9,099	604,315	327,270	16,262	109,309	97,633	7,592	108,722	1,507	11,088	14.9	14.9	17.1	44.7
\$100,000 under \$200,000	7,440	1,074,036	561,098	32,793	209,399	153,235	6,905	162,649	535	9,414	15.3	15.4	15.9	42.7
\$200,000 under \$500,000	4,123	1,219,131	799,701	21,343	266,938	112,272	3,632	121,607	491	9,335	18.4	17.6	16.5	61.0
\$500,000 under \$1,000,000	871	612,728	457,016	11,182	108,931	29,386	726	39,713	145	10,347	19.2	18.5	19.8	41.0
\$1,000,000 under \$2,000,000	252	346,351	258,721	7,208	55,326	13,867	211	18,677	41	2,810	12.0	12.3	16.7	33.0
\$2,000,000 under \$5,000,000	79	243,262	176,423	3,240	55,544	8,685	68	9,071	**13	**699	21.8	22.8	24.7	46.9
\$5,000,000 under \$10,000,000	19	124,788	106,445	1,164	15,789	1,745	**20	**2,092	**	**	—	—	—	—
\$10,000,000 or more	3	45,979	43,068	173	1,243	234	**	**	**	**	—	—	—	—
Transportation, Communication, Electric, Gas, and Sanitary Services														
Total	385,322	13,879,398	2,729,844	1,210,990	1,517,485	1,815,203	291,821	2,194,827	93,420	379,624	2.9	3.5	3.8	7.0
Under \$2,500	53,115	54,771	3,471	28,016	4,025	-51,951	25,496	16,911	27,367	68,862	7.8	9.5	15.6	12.9
\$2,500 under \$5,000	41,209	155,634	2,993	18,280	2,942	31,073	30,643	52,443	10,566	21,370	9.4	9.8	13.1	21.6
\$5,000 under \$10,000	55,758	425,387	19,143	40,171	13,092	101,424	42,305	142,127	13,425	40,703	8.3	8.5	10.8	20.8
\$10,000 under \$25,000	94,954	1,545,185	52,777	172,919	46,338	309,829	71,990	407,474	22,963	97,645	6.3	6.4	8.1	14.2
\$25,000 under \$50,000	75,312	2,738,943	166,041	296,861	123,119	526,029	64,318	592,759	10,994	66,730	6.3	6.4	7.6	21.9
\$50,000 under \$100,000	42,783	2,806,494	280,398	268,869	277,871	480,481	37,281	511,395	5,502	30,914	8.3	7.9	9.3	20.3
\$100,000 under \$200,000	12,899	1,724,009	282,820	139,350	359,489	182,961	11,305	206,698	1,594	23,737	11.8	11.8	12.7	32.5
\$200,000 under \$500,000	7,019	2,022,123	671,162	151,059	391,559	167,323	6,427	180,252	592	12,929	13.2	13.2	13.6	35.0
\$500,000 under \$1,000,000	1,581	1,107,808	588,000	45,497	146,277	40,975	1,284	50,281	297	9,306	14.2	13.4	17.8	27.2
\$1,000,000 under \$2,000,000	507	692,947	309,903	28,480	95,219	17,696	423	21,339	84	3,643	8.3	8.6	12.6	26.8
\$2,000,000 under \$5,000,000	167	472,087	271,867	17,131	40,946	7,292	135	10,245	32	2,953	14.3	15.1	18.1	52.0
\$5,000,000 under \$10,000,000	**18	**134,010	**81,269	**4,357	**16,608	**2,071	**11	**2,903	4	832	—	—	—	—
\$10,000,000 or more	**	**	**	**	**	**	**	**	**	**	—	—	—	—
Local and Interurban passenger transit														
Total	53,852	867,804	86,012	74,434	137,373	187,982	44,990	203,824	8,861	15,842	8.6	12.7	10.8	24.8
Under \$2,500	6,286	8,542	747	1,485	237	-4,090	3,520	2,214	4,766	6,304	25.4	21.2	34.4	33.4
\$2,500 under \$5,000	9,684	37,839	152	3,793	796	10,956	7,660	12,939	2,024	1,983	20.2	20.8	27.2	39.8
\$5,000 under \$10,000	13,818	110,140	243	3,942	2,935	40,280	13,098	43,331	720	3,051	17.6	18.2	19.1	83.9
\$10,000 under \$25,000	16,124	236,606	6,148	16,538	6,061	90,314	15,854	91,137	269	823	15.1	15.4	17.0	81.4
\$25,000 under \$50,000	2,614	84,992	3,907	10,213	5,031	13,155	2,112	15,198	502	2,041	36.8	37.5	45.8	82.2
\$50,000 under \$100,000	1,924	129,597	21,264	8,749	40,715	17,650	1,522	18,483	402	833	32.9	32.9	37.2	70.0
\$100,000 under \$200,000	1,041	139,891	31,744	15,327	38,611	10,154	1,015	10,345	26	191	46.9	47.6	54.0	97.5
\$200,000 under \$500,000	334	94,512	8,023	13,051	30,769	8,903	200	9,054	134	151	58.6	56.8	66.2	88.8
\$500,000 under \$1,000,000	**27	**25,685	**13,784	**1,336	**12,218	**660	9	1,125	**18	**465	65.7	67.3	57.1	96.7
\$1,000,000 under \$2,000,000	**	**	**	**	**	**	**	**	**	**	—	—	—	—
\$2,000,000 under \$5,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$5,000,000 under \$10,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$10,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—

Footnotes at end of table.

Table 1.3—Receipts, Selected Deductions, Net Income, and Coefficient of Variation, 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	Depre- ciation	Payroll	Net income (less deficit)	Net income		Deficit		Coefficient of variation (Percent) ¹																	
							Number of businesses	Amount	Number of businesses	Amount	Number of businesses	Business receipts	Net income	Deficit														
Transportation, Communication, Electric, Gas, and Sanitary Services—Continued																												
Trucking and warehousing																												
Total	270,374	10,553,448	1,583,694	991,060	1,115,162	1,376,060	203,712	1,650,938	66,433	274,878	3,5	4.0	4.5	8.7														
Under \$2,500	25,741	29,474	1,383	11,185	2,694	-18,378	14,516	11,288	11,024	29,666	11.6	14.8	21.5	23.4														
\$2,500 under \$5,000	24,620	93,809	1,980	9,543	2,134	19,726	18,349	30,424	6,271	10,698	12.5	12.9	17.1	31.3														
\$5,000 under \$10,000	33,407	249,505	15,127	31,187	8,067	35,226	21,722	65,613	11,657	30,387	10.7	10.9	15.8	22.5														
\$10,000 under \$25,000	70,976	1,183,920	39,186	149,718	31,523	198,698	50,201	277,709	20,775	81,011	7.4	7.4	10.0	15.4														
\$25,000 under \$50,000	64,364	2,361,319	117,764	262,838	92,816	449,627	54,808	506,658	9,556	57,031	6.8	6.9	8.2	24.4														
\$50,000 under \$100,000	35,624	2,299,353	182,524	224,078	191,141	395,723	30,627	421,390	4,997	25,667	9.3	8.8	10.6	23.0														
\$100,000 under \$200,000	8,708	1,147,044	116,317	102,821	237,020	109,364	7,294	128,842	1,414	19,478	14.3	14.2	16.1	37.8														
\$200,000 under \$500,000	5,443	1,583,411	459,473	124,661	312,366	135,342	5,013	146,885	430	11,543	14.5	14.6	15.1	39.2														
\$500,000 under \$1,000,000	984	674,700	255,315	37,508	100,000	32,615	786	35,507	198	2,892	18.1	17.0	22.4	30.0														
\$1,000,000 under \$2,000,000	369	505,135	170,690	24,795	84,030	12,894	291	16,458	78	3,564	9.7	10.0	14.9	27.4														
\$2,000,000 under \$5,000,000	126	330,535	167,185	16,345	38,549	4,624	95	7,541	***33	**2,941	16.4	16.9	22.2	52.6														
\$5,000,000 under \$10,000,000	**12	**95,243	**56,750	**2,381	**14,822	**2,599	**10	**2,623	**	**	—	—	—	—														
\$10,000,000 or more	**	**	**	**	**	**	**	**	—	—	—	—	—	—														
Other transportation																												
Total	35,037	1,660,722	929,028	68,237	118,211	124,849	22,892	189,176	12,040	64,327	8.4	10.7	12.0	14.8														
Under \$2,500	9,553	8,333	961	7,401	656	-18,678	3,131	1,377	6,417	20,055	14.6	17.4	29.9	19.8														
\$2,500 under \$5,000	4,020	13,781	427	3,200	—	-3,371	2,225	4,453	1,795	7,824	25.7	25.2	35.6	38.2														
\$5,000 under \$10,000	5,621	43,752	1,186	4,014	869	15,916	4,620	22,587	1,001	6,671	23.4	24.3	29.4	64.7														
\$10,000 under \$25,000	4,978	74,624	5,746	6,545	4,630	5,355	3,120	20,505	1,858	15,150	24.7	25.1	36.7	40.1														
\$25,000 under \$50,000	5,019	172,247	29,818	17,396	14,876	33,683	4,362	37,488	657	3,805	24.9	24.5	29.6	48.3														
\$50,000 under \$100,000	2,786	199,896	55,805	8,334	18,027	39,401	2,712	41,481	74	2,080	27.2	27.9	28.6	29.7														
\$100,000 under \$200,000	1,546	219,676	115,227	6,497	25,240	26,560	1,392	30,628	154	4,068	32.2	33.0	31.2	55.6														
\$200,000 under \$500,000	817	206,487	141,899	3,729	23,513	11,599	814	12,572	3	973	48.3	47.3	51.4	—														
\$500,000 under \$1,000,000	528	375,946	315,547	5,170	19,463	8,510	455	11,324	73	2,814	25.5	24.4	29.2	53.5														
\$1,000,000 under \$2,000,000	123	167,836	135,280	1,254	6,956	3,698	117	3,777	**8	**887	17.5	17.8	22.7	28.4														
\$2,000,000 under \$5,000,000	40	139,177	102,613	721	2,195	2,704	40	2,704	—	—	30.0	31.8	30.0	—														
\$5,000,000 under \$10,000,000	6	38,787	24,519	1,976	1,786	-528	4	260	—	—	—	—	—	—														
\$10,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—														
Communication, electric, gas, and sanitary services																												
Total	26,059	797,424	131,110	77,259	146,739	126,312	19,927	150,889	6,086	24,577	9.7	15.7	14.4	22.9														
Under \$2,500	9,535	8,422	380	7,945	438	-10,805	4,329	2,032	5,160	12,837	15.2	18.7	29.1	25.3														
\$2,500 under \$5,000	2,885	10,205	434	1,744	12	3,782	2,409	4,627	476	865	30.3	32.2	50.2	79.8														
\$5,000 under \$10,000	2,912	21,990	2,587	1,028	1,221	10,002	2,865	10,596	47	594	35.2	35.4	39.9	56.9														
\$10,000 under \$25,000	2,876	49,835	1,697	4,118	4,124	17,462	2,815	18,123	61	661	31.5	33.4	34.0	35.6														
\$25,000 under \$50,000	3,315	120,385	14,552	6,414	10,396	29,564	3,036	33,417	279	3,853	27.7	27.8	32.3	95.2														
\$50,000 under \$100,000	2,449	177,648	20,805	27,708	27,988	27,707	2,420	30,041	29	2,334	29.8	31.1	36.9	81.8														
\$100,000 under \$200,000	1,604	217,398	19,532	14,705	58,618	36,883	1,604	36,883	—	—	33.7	92.5	31.0	—														
\$200,000 under \$500,000	425	137,713	61,767	9,618	24,911	11,479	400	11,741	25	262	47.1	54.5	51.6	97.6														
\$500,000 under \$1,000,000	43	33,852	5,423	1,548	14,798	-846	34	2,325	8	3,171	55.4	56.2	96.5	56.6														
\$1,000,000 under \$2,000,000	15	19,976	3,833	2,431	4,233	1,104	15	1,104	—	—	51.4	53.2	65.0	—														
\$2,000,000 under \$5,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—														
\$5,000,000 under \$10,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—														
\$10,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—														

Footnotes at end of table.

Table 1.3—Receipts, Selected Deductions, Net Income, and Coefficient of Variation, 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	Depre- ciation	Payroll	Net income (less deficit)	Net income		Deficit		Coefficient of variation (Percent) ¹			
							Number of businesses	Amount	Number of businesses	Amount	Number of businesses	Business receipts	Net income	Deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Wholesale and Retail Trade														
Total	2,264,847	160,494,441	118,030,399	2,222,937	10,789,020	9,761,395	1,482,534	12,047,051	780,523	2,285,656	0.9	1.1	1.4	2.7
Under \$2,500	564,869	520,695	272,210	61,405	7,598	-254,091	237,473	103,285	326,420	357,376	2.3	2.9	6.0	4.8
\$2,500 under \$5,000	208,506	753,212	381,694	26,436	15,173	-25,377	120,834	134,568	87,170	159,845	3.9	4.0	6.9	8.1
\$5,000 under \$10,000	209,085	1,532,996	786,055	53,365	29,955	66,207	120,317	281,651	88,594	215,444	3.9	4.0	7.1	8.6
\$10,000 under \$25,000	323,601	5,361,571	2,881,749	160,525	186,215	513,869	218,167	910,817	105,413	396,948	3.2	3.3	5.1	7.0
\$25,000 under \$50,000	284,980	10,274,157	5,906,198	250,231	573,802	1,300,138	212,711	1,620,466	72,174	320,328	3.1	3.2	4.4	8.0
\$50,000 under \$100,000	260,744	18,660,180	12,025,988	388,896	1,392,597	1,827,839	211,549	2,140,936	49,178	313,097	2.7	2.8	3.7	8.7
\$100,000 under \$200,000	215,618	30,155,913	21,452,254	454,165	2,322,913	2,195,678	182,093	2,467,803	33,523	272,125	2.9	2.9	3.5	9.4
\$200,000 under \$500,000	150,891	46,078,421	34,970,541	481,013	3,550,144	2,638,958	137,348	2,783,153	13,540	144,195	2.8	2.8	3.1	12.5
\$500,000 under \$1,000,000	34,259	22,730,250	18,177,682	196,238	1,574,180	937,940	31,029	989,796	3,230	51,856	3.2	3.0	3.7	13.7
\$1,000,000 under \$2,000,000	8,070	12,234,585	10,219,537	91,815	720,178	359,483	8,125	390,861	945	31,378	1.7	1.8	2.6	10.6
\$2,000,000 under \$5,000,000	2,743	7,825,955	6,910,295	44,865	312,987	151,281	2,470	167,031	273	15,750	3.4	3.5	4.8	15.4
\$5,000,000 under \$10,000,000	376	2,504,904	2,274,406	9,891	76,021	37,195	329	40,479	47	3,344	1.2	0.9	1.0	—
\$10,000,000 or more	105	1,862,502	1,771,790	4,092	27,277	12,335	89	16,205	16	3,870	—	—	—	—
Wholesale trade: Total														
Total	307,245	33,499,312	25,911,022	382,358	1,212,629	2,547,950	229,109	2,891,871	78,006	343,921	2.9	2.2	3.1	7.3
Under \$2,500	50,847	50,017	23,165	14,294	449	-38,789	22,855	14,655	27,914	53,444	7.6	9.5	16.6	13.2
\$2,500 under \$5,000	30,039	110,385	27,929	3,397	613	9,630	19,030	33,224	10,993	23,594	10.6	10.7	16.3	21.0
\$5,000 under \$10,000	29,710	222,250	67,656	7,981	4,245	53,218	22,166	75,426	7,508	22,208	10.7	11.0	14.7	36.3
\$10,000 under \$25,000	55,548	928,480	300,838	24,368	13,986	256,533	45,671	307,788	9,877	51,455	7.9	8.6	9.6	20.7
\$25,000 under \$50,000	45,342	1,598,503	574,015	39,301	42,853	526,494	38,312	559,360	7,030	32,866	7.3	7.3	8.3	22.8
\$50,000 under \$100,000	32,972	2,365,980	1,307,427	53,100	100,088	482,901	28,781	516,672	4,191	33,771	7.6	7.7	8.3	26.9
\$100,000 under \$200,000	29,339	4,068,927	2,939,843	50,309	173,728	386,294	22,863	436,557	6,476	50,263	8.0	8.2	8.9	20.0
\$200,000 under \$500,000	20,566	6,412,601	5,107,996	68,793	277,111	384,969	17,646	422,106	2,920	37,137	7.7	7.6	8.2	30.3
\$500,000 under \$1,000,000	7,510	5,166,719	4,250,902	47,618	242,206	237,852	7,020	249,954	490	12,102	6.5	6.0	7.1	28.4
\$1,000,000 under \$2,000,000	3,637	4,838,481	4,173,810	38,501	198,805	150,939	3,122	161,301	415	10,362	3.1	3.2	4.5	10.9
\$2,000,000 under \$5,000,000	1,477	4,302,694	3,906,889	25,826	106,991	69,414	1,336	80,235	141	10,821	4.7	4.9	6.5	20.3
\$5,000,000 under \$10,000,000	269	1,787,813	1,664,376	5,688	35,224	20,082	232	22,692	37	2,610	1.7	1.2	1.8	—
\$10,000,000 or more	89	1,626,462	1,566,076	3,202	16,330	8,613	75	11,901	14	3,288	—	—	—	—
Wholesale trade: Motor vehicles and automotive equipment														
Total	13,708	2,070,932	1,649,803	22,652	86,213	97,722	9,783	122,872	**3,925	*25,150	13.6	10.1	13.9	—
Under \$2,500	**662	**555	*230	*222	—	-1,683	*258	*81	*404	*1,764	—	—	—	—
\$2,500 under \$5,000	*1,016	*3,747	*2,253	—	—	-477	*289	*175	*727	*652	—	—	—	—
\$5,000 under \$10,000	*404	*3,582	*2,552	*121	—	*169	*373	*430	*31	*261	—	—	—	—
\$10,000 under \$25,000	2,883	42,467	17,447	421	—	7,265	*2,318	*14,111	*565	*6,846	40.0	38.4	—	—
\$25,000 under \$50,000	*1,401	*49,555	*21,818	*1,108	—	*8,809	*1,350	*8,915	*51	*106	—	—	—	—
\$50,000 under \$100,000	2,070	167,165	117,287	*5,812	10,791	8,539	1,415	16,658	*655	*8,119	30.5	30.9	41.3	—
\$100,000 under \$200,000	2,161	276,395	223,511	3,303	5,838	12,121	1,304	17,288	*857	*5,167	30.5	29.7	39.6	—
\$200,000 under \$500,000	2,318	634,110	496,711	7,557	30,975	32,716	1,726	34,073	*592	*1,357	24.7	24.0	28.7	—
\$500,000 under \$1,000,000	509	353,586	283,493	2,327	22,794	19,609	486	20,088	*23	*479	24.5	22.1	26.8	—
\$1,000,000 under \$2,000,000	192	266,059	231,589	1,096	10,441	7,240	172	7,639	*20	*399	14.0	14.3	16.8	—
\$2,000,000 under \$5,000,000	88	247,689	229,708	622	4,859	2,954	88	2,954	—	—	—	—	—	—
\$5,000,000 under \$10,000,000	*4	*26,042	*23,204	*63	*515	*460	*4	*460	—	—	—	—	—	—
\$10,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—

Footnotes at end of table.

Table 1.3—Receipts, Selected Deductions, Net Income, and Coefficient of Variation, 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	Depre- ciation	Payroll	Net income (less deficit)	Net income		Deficit		Coefficient of variation (Percent) ^a			
							Number of businesses	Amount	Number of businesses	Amount	Number of businesses	Business receipts	Net income	Deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Wholesale and Retail Trade—Continued														
Wholesale trade: Lumber and construction materials														
Total	8,773	1,032,759	806,238	16,434	50,736	93,583	7,191	106,189	2,582	14,626	18.2	12.5	16.9	40.6
Under \$2,500	*1,896	*2,711	*235	—	—	*1,303	*1,280	*1,559	*616	*256	—	—	—	—
\$2,500 under \$5,000	*326	*1,013	*288	*92	—	*251	*79	*72	*247	*323	—	—	—	—
\$5,000 under \$10,000	*538	*4,181	*31	*51	—	*2	*2,951	*538	*2,951	—	—	—	—	—
\$10,000 under \$25,000	1,513	23,975	*7,962	*1,361	*385	5,354	*1,115	6,474	*398	*1,120	59.9	59.4	77.9	—
\$25,000 under \$50,000	1,879	61,877	20,044	1,539	*45	23,628	1,473	24,355	*406	*727	33.2	33.6	36.5	—
\$50,000 under \$100,000	900	69,913	41,333	*2,541	9,066	8,690	*614	11,453	*286	*2,763	45.1	44.2	62.6	—
\$100,000 under \$200,000	1,811	232,500	164,449	5,049	*12,565	18,156	1,213	27,167	*598	*9,011	33.7	33.3	40.8	—
\$200,000 under \$500,000	492	167,722	124,519	2,118	9,587	8,952	467	9,014	*25	*62	41.9	42.0	58.2	—
\$500,000 under \$1,000,000	253	187,688	154,019	1,320	7,366	11,410	248	11,768	*6	*364	35.3	33.2	31.6	—
\$1,000,000 under \$2,000,000	108	146,834	125,147	1,201	5,709	7,433	107	7,439	18.1	18.5	28.0	—
\$2,000,000 under \$5,000,000	49	143,094	122,486	*990	4,763	3,825	49	3,825	—	—	—	—	26.4	—
\$5,000,000 under \$10,000,000	*8	*51,151	*45,713	*172	*1,248	*2,112	*8	2,112	—	—	—	—	—	—
\$10,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Wholesale trade: Farm machinery and equipment														
Total	8,788	1,664,748	1,337,826	20,358	94,693	73,646	5,886	92,142	2,835	18,496	16.2	10.1	14.3	36.6
Under \$2,500	*586	*1,064	*1,050	*38	*20	*462	**1,233	**1,822	*546	*463	—	—	—	—
\$2,500 under \$5,000	*260	*710	*245	*141	—	*179	—	*260	*179	—	—	—	—	—
\$5,000 under \$10,000	*1,260	*8,138	*5,000	*63	—	*1,821	—	—	—	—	—	—
\$10,000 under \$25,000	*1,575	*26,855	*19,498	*2,093	*938	*5,344	*541	*3,889	*1,034	9,233	—	—	—	—
\$25,000 under \$50,000	*511	*17,527	*13,999	*78	—	*847	*506	*858	*5	*11	—	—	—	—
\$50,000 under \$100,000	*1,135	*81,452	*57,296	*1,168	*3,164	*10,827	*675	*12,199	*260	*1,372	—	—	—	—
\$100,000 under \$200,000	1,652	227,505	180,059	3,379	7,360	12,797	1,107	15,532	545	2,735	34.1	34.7	41.0	64.7
\$200,000 under \$500,000	878	318,859	244,586	4,148	25,216	17,475	743	21,012	135	3,537	30.4	30.5	38.2	73.6
\$500,000 under \$1,000,000	591	401,457	323,019	3,923	25,221	19,595	580	19,810	11	215	23.3	21.6	25.1	10.4
\$1,000,000 under \$2,000,000	254	331,351	278,172	3,345	19,268	9,706	215	10,457	39	751	11.0	11.2	15.0	23.3
\$2,000,000 under \$5,000,000	80	208,061	178,031	1,647	12,026	5,910	80	5,910	—	—	20.5	21.4	24.1	—
\$5,000,000 under \$10,000,000	*6	**41,769	**36,871	**335	**1,480	**653	**6	**653	**	—	—	—	—	—
\$10,000,000 or more	**	**	**	**	**	**	**	**	**	—	—	—	—	—
Wholesale trade: Other machinery, equipment, and supplies														
Total	26,947	2,226,506	1,433,521	39,281	134,899	269,212	19,877	308,410	7,070	39,198	9.8	9.4	10.1	22.2
Under \$2,500	2,486	1,689	*695	4,386	*20	-6,084	840	525	*1,646	*6,609	30.0	38.4	64.9	—
\$2,500 under \$5,000	1,645	6,152	*1,396	*346	—	-65	*799	*831	*846	*896	44.0	44.2	63.4	—
\$5,000 under \$10,000	5,562	41,881	15,046	936	*2,387	13,004	3,975	15,472	*1,587	*2,468	28.3	27.9	39.1	—
\$10,000 under \$25,000	4,084	67,027	22,502	*401	*784	22,014	3,069	25,548	*1,015	*3,534	26.3	26.5	34.5	—
\$25,000 under \$50,000	2,192	74,928	21,767	943	*1,859	32,798	2,023	35,595	*169	*2,797	28.4	27.5	32.1	—
\$50,000 under \$100,000	4,525	323,688	192,372	4,971	*11,805	49,665	3,709	56,160	*816	*6,495	21.5	21.7	26.2	—
\$100,000 under \$200,000	4,300	576,256	357,013	13,298	42,291	64,827	3,422	76,914	*878	*12,087	21.1	21.7	22.7	—
\$200,000 under \$500,000	1,344	433,580	296,030	5,290	25,532	53,800	1,337	53,895	*7	*95	25.8	25.5	23.8	—
\$500,000 under \$1,000,000	652	445,588	331,240	5,041	31,181	24,106	561	27,676	*91	*3,570	23.0	21.6	22.1	—
\$1,000,000 under \$2,000,000	139	186,681	139,557	3,100	15,940	11,186	129	11,605	*10	*419	16.6	16.9	21.6	—
\$2,000,000 under \$5,000,000	*14	*46,242	*37,207	*511	*1,791	*2,510	*9	*2,738	*5	*228	40.2	39.4	7.6	—
\$5,000,000 under \$10,000,000	*4	*22,594	*18,696	*58	*1,309	*1,451	*4	*1,451	—	—	—	—	—	—
\$10,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—

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Footnotes at end of table.

Table 1.3—Receipts, Selected Deductions, Net Income, and Coefficient of Variation, 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	Depre- ciation	Payroll	Net income (less deficit)	Net income		Deficit		Coefficient of variation (Percent)*																	
							Number of businesses	Amount	Number of businesses	Amount	Number of businesses	Business receipts	Net income	Deficit														
Wholesale and Retail Trade—Continued																												
Wholesale trade: Groceries and related products																												
Total	33,771	5,776,962	4,825,658	58,510	197,103	321,572	27,990	342,159	5,765	20,587	6,5	6.0	8.3	32.7														
Under \$2,500	1,035	1,021	*289	*157	2	—55	*679	*421	356	476	49.1	47.1	84.7	39.1														
\$2,500 under \$5,000	1,235	*4,762	*1,955	*276	—	*2,288	*906	*1,391	*13	*103	—	—	—	—														
\$5,000 under \$10,000	1,692	*13,271	*4,258	*574	*12	*1,228	*794	*1,969	*898	*741	—	—	—	—														
\$10,000 under \$25,000	5,245	98,021	34,926	2,751	*2,023	27,536	4,291	30,350	*954	*2,814	25.0	25.7	31.9	—														
\$25,000 under \$50,000	6,314	219,313	119,735	11,053	4,612	33,710	4,972	35,790	*1,342	*3,080	23.3	23.2	31.2	—														
\$50,000 under \$100,000	4,870	350,179	236,471	8,550	7,412	54,538	4,577	55,373	*293	*835	21.4	21.6	23.9	—														
\$100,000 under \$200,000	7,157	992,103	851,033	5,774	11,831	69,774	6,114	71,534	*1,043	*1,760	17.4	17.6	18.8	—														
\$200,000 under \$500,000	3,747	1,153,574	988,756	10,567	34,382	55,915	3,341	63,621	*406	*7,706	18.9	19.0	20.0	—														
\$500,000 under \$1,000,000	1,495	1,021,666	884,338	8,016	48,221	30,053	1,369	31,892	*106	*1,839	15.7	14.6	17.8	—														
\$1,000,000 under \$2,000,000	731	977,589	848,821	7,110	46,496	28,776	682	29,594	49	818	7.0	7.1	9.2	32.9														
\$2,000,000 under \$5,000,000	197	554,039	500,385	2,460	20,152	12,576	197	12,576	—	—	13.6	14.0	17.0	—														
\$5,000,000 under \$10,000,000	46	285,288	256,487	945	14,762	4,278	41	4,693	*5	*415	9.7	7.8	8.5	—														
\$10,000,000 or more	7	*106,136	*98,204	*277	*7,198	*955	*7	*955	—	—	—	—	—	—														
Wholesale trade: Farm-product raw materials																												
Total	13,440	5,970,907	5,497,925	34,552	69,124	87,595	9,452	119,103	3,988	31,508	16.9	3.9	11.4	17.5														
Under \$2,500	2,344	1,302	*4,234	51	*11	—4,424	*1,073	*488	1,271	4,912	34.9	50.4	56.3	73.5														
\$2,500 under \$5,000	1,938	*7,684	*2,777	*138	—	*1,043	*950	*2,837	*988	*1,794	—	—	—	—														
\$5,000 under \$10,000	*254	*2,297	*220	*6	*3	*1,970	*228	*1,996	*26	*26	—	—	—	—														
\$10,000 under \$25,000	3,096	62,988	43,881	*1,137	*3,183	6,643	2,755	7,257	*341	*614	57.0	65.9	67.1	—														
\$25,000 under \$50,000	875	34,233	*17,855	*1,199	*389	9,506	470	10,833	*405	*1,327	45.0	45.8	67.1	—														
\$50,000 under \$100,000	378	24,099	*14,793	*295	*279	4,519	378	4,519	—	—	69.5	63.4	47.8	—														
\$100,000 under \$200,000	831	119,554	82,315	2,448	8,806	7,224	493	9,849	*338	*2,625	42.6	45.6	59.4	—														
\$200,000 under \$500,000	1,641	532,878	462,005	6,138	9,642	18,210	1,414	22,622	227	4,412	25.9	25.8	28.6	62.7														
\$500,000 under \$1,000,000	667	463,435	387,250	4,195	7,202	12,910	541	15,204	126	2,294	20.6	19.1	31.2	63.4														
\$1,000,000 under \$2,000,000	652	955,350	881,459	5,907	12,232	11,279	519	14,823	133	3,544	7.8	8.2	17.1	17.6														
\$2,000,000 under \$5,000,000	553	1,663,491	1,566,892	9,738	18,795	10,053	458	15,585	95	5,532	7.6	7.9	10.4	21.9														
\$5,000,000 under \$10,000,000	147	997,003	959,254	1,718	5,094	5,147	121	6,431	26	1,284	—	—	—	—														
\$10,000,000 or more	64	1,106,103	1,074,890	1,642	3,488	3,515	52	6,659	12	3,144	—	—	—	—														
Other wholesale trade																												
Total	200,818	14,696,498	10,360,053	190,571	579,881	1,604,640	148,930	1,798,996	51,841	194,356	3.5	3.5	4.0	9.6														
Under \$2,500	41,838	41,475	16,432	9,440	396	—27,384	18,724	11,580	23,075	38,964	8.3	10.3	18.1	13.6														
\$2,500 under \$5,000	23,619	86,317	19,005	2,404	613	7,271	16,007	26,918	7,612	19,647	12.0	12.1	17.2	24.4														
\$5,000 under \$10,000	20,000	148,920	40,549	6,230	1,841	32,075	15,026	50,787	4,866	18,712	12.6	13.1	16.7	41.9														
\$10,000 under \$25,000	37,152	607,147	154,622	16,204	6,673	192,665	31,582	220,159	5,570	27,294	8.8	9.1	11.2	25.1														
\$25,000 under \$50,000	32,170	1,140,580	358,797	23,441	35,948	417,196	27,518	442,014	4,652	24,818	8.5	8.5	9.4	26.4														
\$50,000 under \$100,000	19,094	1,349,484	647,875	29,763	57,571	346,123	17,213	360,310	1,881	14,187	9.8	9.9	10.1	42.3														
\$100,000 under \$200,000	11,427	1,644,614	1,081,463	17,058	85,037	201,395	9,210	218,273	2,217	16,878	12.4	12.8	12.6	31.0														
\$200,000 under \$500,000	10,146	3,171,878	2,495,389	32,975	141,777	197,901	8,618	217,869	1,528	19,968	11.3	10.9	11.5	44.1														
\$500,000 under \$1,000,000	3,343	2,313,298	1,887,543	22,796	100,221	120,169	3,215	123,516	128	3,347	9.6	8.9	10.2	32.0														
\$1,000,000 under \$2,000,000	1,461	1,974,517	1,669,065	16,742	88,719	75,319	1,298	79,744	163	4,425	4.9	5.0	6.5	17.8														
\$2,000,000 under \$5,000,000	496	1,440,078	1,272,180	9,858	44,605	31,586	455	36,647	41	5,061	8.4	8.7	11.3	35.9														
\$5,000,000 under \$10,000,000	55	375,078	334,605	2,441	11,009	6,000	49	6,911	**8	**1,055	—	—	—	—														
\$10,000,000 or more	17	403,111	382,528	1,219	5,451	4,124	15	4,268	**	—	—	—	—	—														

Footnotes at end of table.

Table 1.3—Receipts, Selected Deductions, Net Income, and Coefficient of Variation, 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	Depre- ciation	Payroll	Net income (less deficit)	Net income		Deficit		Coefficient of variation (Percent) ¹																
							Number of businesses	Amount	Number of businesses	Amount	Number of businesses	Business receipts	Net income	Deficit													
							(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)							
Wholesale and Retail Trade—Continued																											
Retail trade: Total																											
Total	1,862,406	123,594,653	89,853,059	1,773,332	9,388,594	6,880,159	1,191,193	8,735,044	669,612	1,854,885	1.1	1.3	1.6	3.0													
Under \$2,500	482,625	435,762	235,823	39,838	6,711	-200,057	200,586	79,656	281,158	279,713	2.5	3.2	6.6	5.5													
\$2,500 under \$5,000	166,613	596,944	333,440	21,401	14,002	-33,781	95,038	93,845	71,089	127,626	4.3	4.5	7.7	9.1													
\$5,000 under \$10,000	166,603	1,219,273	678,479	42,107	24,502	231	90,440	185,637	76,025	185,406	4.4	4.5	8.3	9.0													
\$10,000 under \$25,000	251,267	4,158,127	2,476,953	122,710	169,472	200,171	158,078	521,472	93,168	321,301	3.6	3.7	6.2	7.6													
\$25,000 under \$50,000	231,728	8,387,374	5,165,875	199,627	523,921	730,622	168,184	1,005,627	63,488	275,005	3.5	3.6	5.2	8.7													
\$50,000 under \$100,000	221,470	15,843,181	10,433,401	328,909	1,272,903	1,277,339	177,526	1,552,150	43,927	274,811	3.0	3.0	4.1	9.3													
\$100,000 under \$200,000	182,118	25,513,792	18,122,087	397,982	2,123,209	1,746,013	155,203	1,965,981	26,913	219,968	3.1	3.2	3.9	10.7													
\$200,000 under \$500,000	127,028	38,669,470	29,143,368	399,384	3,189,691	2,174,785	116,552	2,261,020	10,476	106,235	3.1	3.0	3.5	13.3													
\$500,000 under \$1,000,000	26,217	17,196,668	13,649,915	146,023	1,304,681	682,904	23,501	721,368	2,716	38,464	3.7	3.5	4.5	16.1													
\$1,000,000 under \$2,000,000	5,377	7,198,070	5,881,554	51,863	506,478	202,196	4,868	222,369	509	20,173	2.4	2.4	3.4	15.6													
\$2,000,000 under \$5,000,000	1,241	3,452,251	2,943,018	18,604	202,371	79,885	1,109	84,814	132	4,929	5.2	5.4	7.1	21.3													
\$5,000,000 under \$10,000,000	104	700,508	596,277	3,996	39,706	16,983	95	17,655	"11	"1,254	—	—	—	—													
\$10,000,000 or more	15	223,233	193,769	888	10,947	2,868	13	3,450	..	—	—	—	—	—													
Retail trade: Building materials, paint, hardware, garden supply, and mobile home dealers: Total																											
Total	67,731	6,933,952	4,546,245	103,232	479,881	422,774	47,246	519,981	20,485	97,207	6.1	6.1	7.3	15.0													
Under \$2,500	11,394	11,980	7,268	2,024	1,860	-10,728	4,565	3,063	6,829	13,791	15.8	19.9	37.1	38.7													
\$2,500 under \$5,000	3,633	13,707	4,901	736	375	791	1,729	1,874	1,904	1,183	33.4	36.6	71.1	48.3													
\$5,000 under \$10,000	4,783	37,867	21,478	1,417	597	475	2,452	7,879	2,331	7,404	24.7	26.0	42.0	54.2													
\$10,000 under \$25,000	9,626	154,266	59,982	6,287	4,753	31,967	7,621	38,835	2,005	6,686	18.5	18.8	24.8	34.1													
\$25,000 under \$50,000	10,626	400,878	254,829	8,893	18,155	40,403	7,526	58,486	3,100	18,083	16.1	16.5	23.2	37.5													
\$50,000 under \$100,000	8,879	659,745	473,688	13,077	32,654	44,034	6,573	67,338	2,306	23,304	15.1	15.5	19.7	35.1													
\$100,000 under \$200,000	10,278	1,427,892	979,217	19,662	113,877	133,570	8,921	150,726	1,357	17,156	13.5	13.7	15.6	35.1													
\$200,000 under \$500,000	6,465	1,815,177	1,326,113	28,694	170,312	103,801	5,996	109,236	469	5,435	15.0	14.4	16.8	60.7													
\$500,000 under \$1,000,000	1,601	1,044,811	793,325	15,228	79,365	47,569	1,448	49,997	153	2,428	14.9	13.8	17.2	41.9													
\$1,000,000 under \$2,000,000	343	471,440	382,778	4,977	34,218	17,313	317	18,658	26	1,345	8.9	10.1	13.0	61.1													
\$2,000,000 under \$5,000,000	"103	"296,189	"242,667	"2,237	"23,715	"13,579	"88	"13,789	5	210	18.6	19.4	22.3	49.6													
\$5,000,000 under \$10,000,000	—	—	—	—	—	—													
\$10,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—													
Retail trade: Building materials, paint, hardware, garden supply, and mobile home dealers: Lumber and other building materials dealers																											
Total	9,948	1,460,469	1,096,337	24,957	136,353	93,623	8,253	108,449	1,695	14,826	13.4	10.4	13.3	38.2													
Under \$2,500	600	921	"19	"20	—	317	547	834	"53	"517	66.3	81.0	88.9	—													
\$2,500 under \$5,000	"322	"939	"716	—	"149	"33	"247	"72	"75	"105	—	—	—	—													
\$5,000 under \$10,000	805	6,333	"3,533	"79	"86	850	430	1,706	"375	"856	45.8	49.4	72.3	—													
\$10,000 under \$25,000	2,206	33,402	13,413	"564	"1,276	9,706	1,941	10,556	"265	"850	34.3	34.3	40.0	—													
\$25,000 under \$50,000	1,494	60,473	30,023	"782	"1,128	19,362	1,210	19,860	"284	"498	34.3	35.8	48.8	—													
\$50,000 under \$100,000	2,029	145,907	103,477	3,780	14,269	9,082	1,633	14,469	"396	"5,387	32.5	34.1	39.7	—													
\$100,000 under \$200,000	448	56,442	37,282	2,052	6,642	1,193	366	4,695	"82	"3,502	38.6	36.5	37.8	—													
\$200,000 under \$500,000	1,195	364,528	284,986	6,893	51,384	16,222	1,060	17,810	"135	"1,588	28.3	27.7	30.3	—													
\$500,000 under \$1,000,000	630	406,802	306,518	6,479	31,168	19,063	612	19,384	"18	"321	22.3	20.0	22.4	—													
\$1,000,000 under \$2,000,000	166	230,467	188,633	2,864	17,976	9,652	157	10,726	"9	"1,074	14.5	14.9	19.2	—													
\$2,000,000 under \$5,000,000	"53	"154,275	"127,737	"1,444	"12,275	"8,209	"50	"8,337	"3	"128	26.5	27.4	30.2	—													
\$5,000,000 under \$10,000,000	—	—	—	—	—	—													
\$10,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—													

Table 1.3—Receipts, Selected Deductions, Net Income, and Coefficient of Variation, 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	Depre- ciation	Payroll	Net income (less deficit)	Net income		Deficit		Coefficient of variation (Percent) ¹			
							Number of businesses	Amount	Number of businesses	Amount	Number of businesses	Business receipts	Net income	Deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Wholesale and Retail Trade—Continued														
Retail trade: Building materials, paint, hardware, garden supply, and mobile home dealers: Paint, glass, and wallpaper stores														
Total	6,796	481,331	280,236	8,457	51,167	63,056	5,010	69,782	1,786	6,726	18,2	22.7	23.1	42.8
Under \$2,500	558	1,014	966	138	—	—	—	—	—	—	—	—	—	—
\$2,500 under \$5,000	171	553	278	14	—	160	171	160	—	552	—	—	—	—
\$5,000 under \$10,000	339	2,034	1,514	30	65	210	—	—	—	339	210	—	—	—
\$10,000 under \$25,000	772	14,898	6,303	475	276	2,448	671	2,898	101	450	—	—	—	—
\$25,000 under \$50,000	2,633	97,902	53,760	1,541	5,200	16,160	2,290	18,941	343	2,781	33.7	34.2	38.6	—
\$50,000 under \$100,000	702	45,810	30,588	753	1,397	5,428	391	6,406	311	980	—	—	—	—
\$100,000 under \$200,000	1,084	151,197	90,701	2,317	16,482	21,704	950	23,457	134	1,753	—	—	—	—
\$200,000 under \$500,000	521	155,067	86,248	3,079	26,019	17,303	521	17,303	—	—	—	—	—	—
\$500,000 under \$1,000,000	10	6,540	5,393	70	475	360	10	360	—	—	—	—	—	—
\$1,000,000 under \$2,000,000	—	6	6,316	4,484	40	1,253	257	6	257	—	—	—	—	—
\$2,000,000 under \$5,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$5,000,000 under \$10,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$10,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Retail trade: Building materials, paint, hardware, garden supply, and mobile home dealers: Hardware stores														
Total	24,321	2,390,146	1,669,163	31,062	164,710	185,806	18,383	224,920	5,938	39,114	10.2	10.7	11.8	26.0
Under \$2,500	900	927	741	14	25	604	316	269	584	873	—	—	—	—
\$2,500 under \$5,000	938	3,068	1,746	30	221	764	249	13	687	777	—	—	—	—
\$5,000 under \$10,000	1,948	17,854	13,543	961	255	1,359	1,198	2,113	750	3,472	43.0	44.6	—	—
\$10,000 under \$25,000	3,994	59,722	23,219	1,157	564	13,633	2,944	17,656	1,050	4,023	30.6	30.8	41.8	—
\$25,000 under \$50,000	3,576	132,866	93,484	2,622	6,582	4,959	2,446	11,566	1,130	6,607	29.0	29.3	43.4	—
\$50,000 under \$100,000	3,443	260,186	192,076	3,906	7,321	14,260	2,541	25,097	802	10,837	23.8	24.2	28.5	58.0
\$100,000 under \$200,000	6,245	876,772	599,372	11,263	65,156	92,578	5,502	101,363	743	8,785	17.8	18.0	19.8	—
\$200,000 under \$500,000	2,908	763,128	549,750	8,365	58,427	44,456	2,840	47,666	68	3,230	23.6	22.4	24.1	—
\$500,000 under \$1,000,000	325	194,078	137,628	1,996	16,998	13,518	306	14,020	19	502	38.4	36.8	—	—
\$1,000,000 under \$2,000,000	—	35	42,369	31,897	510	4,194	1,813	30	1,821	5	8	—	—	—
\$2,000,000 under \$5,000,000	—	11	39,175	25,727	238	4,967	3,316	11	3,316	—	—	—	—	—
\$5,000,000 under \$10,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$10,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Retail trade: Building materials, paint, hardware, garden supply, and mobile home dealers: Retail nurseries, garden supply stores, and mobile home dealers														
Total	26,666	2,001,886	1,500,489	38,756	127,651	60,289	15,600	116,830	11,066	36,541	10.3	11.0	14.0	22.6
Under \$2,500	9,336	9,118	5,542	1,852	1,835	9,889	3,702	1,960	5,634	11,849	17.9	23.1	41.9	44.7
\$2,500 under \$5,000	1,204	9,147	2,160	692	75	1,428	1,062	1,729	1,142	301	—	—	—	—
\$5,000 under \$10,000	1,691	11,646	2,888	347	191	1,194	824	4,060	867	2,886	—	—	—	—
\$10,000 under \$25,000	2,654	46,244	17,047	4,091	2,637	6,180	2,065	7,725	589	1,545	37.2	38.4	54.2	—
\$25,000 under \$50,000	2,923	109,637	77,561	3,948	5,245	78	1,580	8,119	1,343	8,197	31.1	33.0	40.3	—
\$50,000 under \$100,000	2,705	207,842	147,547	4,638	9,667	15,268	2,008	21,366	697	6,100	27.7	28.5	41.1	—
\$100,000 under \$200,000	2,501	343,481	251,862	4,030	25,597	18,095	2,103	21,211	398	3,116	28.0	28.5	35.9	—
\$200,000 under \$500,000	1,841	532,453	405,129	10,357	34,482	25,820	1,575	26,437	266	617	28.2	28.1	33.1	—
\$500,000 under \$1,000,000	636	437,391	343,766	6,683	30,724	14,628	520	16,233	116	1,605	22.9	21.9	26.2	—
\$1,000,000 under \$2,000,000	136	192,288	157,764	1,563	10,795	5,581	124	5,854	114	345	15.7	15.8	20.3	—
\$2,000,000 under \$5,000,000	39	102,739	89,203	555	6,473	2,054	37	2,136	114	345	29.4	31.1	—	—
\$5,000,000 under \$10,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$10,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—

Business Returns/1977 • Sole Proprietorships

Footnotes at end of table.

Business Returns/1977 • Sole Proprietorships

Table 1.3—Receipts, Selected Deductions, Net Income, and Coefficient of Variation, 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	Depre- ciation	Payroll	Net income (less deficit)	Net income		Deficit		Coefficient of variation (Percent) ¹			
							Number of businesses	Amount	Number of businesses	Amount	Number of businesses	Business receipts	Net income	Deficit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	
Wholesale and Retail Trade—Continued														
Retail trade: General merchandise stores														
Total	30,070	3,029,815	2,456,820	32,940	169,648	116,003	19,227	167,367	10,843	51,384	8,9	9.2	11.2	21.1
Under \$2,500	1,433	*1,700	2,271	*102	—	—1,205	*190	*175	*1,243	*1,380	43.5	—	78.0	—
\$2,500 under \$5,000	1,284	*5,000	4,126	*438	752	*2,476	*160	*193	*1,124	*2,669	—	—	—	—
\$5,000 under \$10,000	3,000	20,891	14,765	*1,304	198	—277	*1,908	*1,885	*1,092	*2,162	34.4	33.8	42.3	—
\$10,000 under \$25,000	3,937	71,374	61,582	1,354	*641	—3,720	*2,057	*4,380	1,880	8,100	29.2	29.6	42.4	53.8
\$25,000 under \$50,000	5,204	194,885	165,247	3,563	15,269	—1,809	2,945	9,043	2,259	10,852	23.7	24.1	36.3	50.0
\$50,000 under \$100,000	4,662	332,129	269,534	5,081	12,835	5,896	3,110	17,355	1,552	11,459	20.3	20.2	27.8	45.4
\$100,000 under \$200,000	6,559	930,175	755,415	8,427	47,629	45,204	5,186	52,630	1,373	7,426	16.7	16.8	20.6	48.8
\$200,000 under \$500,000	3,278	943,380	742,433	8,506	59,453	53,534	3,040	60,002	*238	*6,468	20.6	20.5	21.9	—
\$500,000 under \$1,000,000	627	389,022	323,345	3,391	23,721	14,963	545	15,811	*82	*848	25.6	24.4	30.9	—
\$1,000,000 under \$2,000,000	71	91,277	75,961	611	6,259	3,389	71	3,389	—	—	22.9	23.6	34.3	—
\$2,000,000 under \$5,000,000	**15	**49,982	**42,141	**163	**2,891	**2,504	**15	**2,504	—	—	48.4	47.6	67.9	—
\$5,000,000 under \$10,000,000	**	**	**	**	**	**	**	**	—	—	—	—	—	—
\$10,000,000 or more	**	**	**	**	**	**	**	**	—	—	—	—	—	—
Retail trade: Food stores: Total	158,142	21,338,165	17,004,701	246,835	1,232,486	905,308	115,565	1,082,473	42,521	177,165	3.9	3.4	4.6	10.3
Total	6,136	5,415	2,651	1,076	97	—6,454	2,799	1,227	3,337	7,681	19.5	24.6	54.0	54.4
Under \$2,500	6,067	21,465	16,548	1,084	849	—3,617	3,000	3,009	3,087	6,626	22.9	23.6	57.5	39.5
\$2,500 under \$5,000	7,772	59,221	39,279	1,686	*1,190	3,129	4,886	8,656	2,886	5,527	22.5	22.7	41.0	40.6
\$5,000 under \$10,000	20,642	357,893	284,169	8,350	*8,066	—5,508	10,747	23,469	9,895	29,977	13.2	13.6	25.6	23.9
\$10,000 under \$25,000	28,239	1,036,716	755,342	27,694	*43,805	50,504	18,265	87,006	9,918	36,502	10.8	10.9	16.5	26.9
\$25,000 under \$50,000	29,099	2,128,298	1,624,346	32,824	103,593	112,575	23,082	144,608	6,017	32,033	8.6	8.7	11.8	26.7
\$50,000 under \$100,000	31,383	4,239,858	3,316,394	54,780	219,609	239,684	26,585	272,853	4,798	33,169	8.1	8.2	10.3	25.3
\$100,000 under \$200,000	21,577	6,545,642	5,251,031	65,869	374,956	324,482	19,917	334,681	1,660	10,199	7.9	7.7	9.1	27.6
\$200,000 under \$500,000	5,231	3,487,276	2,858,733	28,147	229,007	113,204	4,537	121,769	694	8,565	8.5	8.0	10.3	23.8
\$500,000 under \$1,000,000	1,540	2,092,310	1,717,489	15,310	155,024	52,624	1,367	57,333	173	4,709	4.7	4.8	5.7	18.4
\$1,000,000 under \$2,000,000	405	1,124,032	941,305	7,273	78,097	22,662	354	24,769	51	2,107	9.2	9.4	11.3	35.2
\$2,000,000 under \$5,000,000	27	176,633	146,522	1,209	13,833	2,225	23	2,752	*5	*1,070	—	—	—	—
\$5,000,000 under \$10,000,000	*4	*61,406	*50,892	*533	*4,360	*—202	*3	*341	**	**	—	—	—	—
\$10,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Retail trade: Food stores: Grocery stores	106,617	17,132,346	14,063,928	167,924	842,583	619,540	77,841	755,689	28,720	136,149	4.7	3.7	5.2	12.1
Total	*576	*191	*162	*49	—	*—4,228	*169	*9	*407	*4,237	—	—	—	46.7
Under \$2,500	1,915	7,437	8,294	*1,000	*645	*5,315	*440	*212	1,475	5,527	35.3	37.0	—	50.5
\$2,500 under \$5,000	4,273	32,604	26,527	600	*829	*1,312	*2,502	*1,907	1,771	3,219	31.9	32.1	—	28.5
\$5,000 under \$10,000	14,142	244,368	214,861	3,377	1,588	*6,610	6,764	15,773	7,378	22,383	16.4	16.7	34.9	28.8
\$10,000 under \$25,000	19,202	710,876	572,889	10,295	16,767	21,058	12,644	45,588	6,502	24,530	13.3	13.4	19.6	34.8
\$25,000 under \$50,000	19,931	1,453,244	1,212,227	20,610	26,903	51,322	15,207	76,353	4,724	25,031	10.4	10.5	13.6	31.4
\$50,000 under \$100,000	22,576	3,025,452	2,488,965	33,056	96,683	133,871	18,423	161,327	4,153	27,456	9.5	9.5	12.2	27.6
\$100,000 under \$200,000	17,417	5,264,898	4,283,143	50,831	262,998	256,435	15,900	265,292	1,517	8,857	8.7	8.5	10.4	28.9
\$200,000 under \$500,000	4,730	3,140,971	2,583,497	25,582	199,382	102,217	4,148	109,978	582	7,761	9.1	8.5	11.0	25.8
\$500,000 under \$1,000,000	1,450	1,981,014	1,625,095	14,406	146,747	49,517	1,288	54,170	162	4,653	4.8	4.9	5.8	18.6
\$1,000,000 under \$2,000,000	377	1,041,811	872,480	6,855	74,118	20,399	332	22,367	45	1,968	9.5	9.8	11.9	37.2
\$2,000,000 under \$5,000,000	25	162,655	134,777	1,090	13,068	1,845	21	2,372	4	527	—	—	—	—
\$5,000,000 under \$10,000,000	*3	*46,825	*41,011	*173	*2,855	*341	*3	*341	—	—	—	—	—	—

Footnotes at end of table.

Table 1.3—Receipts, Selected Deductions, Net Income, and Coefficient of Variation, 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	Depre- ciation	Payroll	Net income (less deficit)	Net income		Deficit		Coefficient of variation (Percent) ¹			
							Net income		Deficit		Number of businesses	Business receipts	Net income	
							Number of businesses	Amount	Number of businesses	Amount				
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	
Wholesale and Retail Trade—Continued														
Retail trade: Food stores: Other food stores														
Total	51,525	4,203,819	2,940,773	78,911	389,903	285,768	37,724	326,784	13,801	41,016	7.1	7.9	9.3	19.1
Under \$2,500	5,560	5,224	2,489	1,027	"97	-2,226	2,630	1,218	2,830	3,444	20.8	25.4	54.4	38.1
\$2,500 under \$5,000	4,172	14,028	8,254	"84	"204	1,658	2,580	2,797	1,612	1,098	29.3	30.4	61.7	41.1
\$5,000 under \$10,000	3,499	26,617	12,752	1,086	"361	4,441	2,384	6,749	"1,115	"2,308	31.5	31.8	50.5	—
\$10,000 under \$25,000	6,500	113,525	69,308	4,973	6,478	1,102	3,983	7,696	2,517	6,584	21.9	23.0	30.9	41.0
\$25,000 under \$50,000	9,037	325,840	182,453	17,399	27,038	29,446	5,621	41,418	3,416	11,972	18.6	18.8	27.3	40.6
\$50,000 under \$100,000	9,168	675,054	412,119	12,214	76,690	61,253	7,875	68,255	1,293	7,002	15.3	15.8	20.1	47.7
\$100,000 under \$200,000	8,807	1,214,406	827,429	21,724	122,926	105,813	8,162	111,526	"645	"5,713	15.6	15.9	18.1	—
\$200,000 under \$500,000	4,160	1,260,744	967,888	15,038	111,958	68,047	4,017	69,389	"143	"1,342	18.6	17.9	18.9	—
\$500,000 under \$1,000,000	501	346,305	275,236	3,565	29,625	10,987	389	11,791	"112	"804	24.2	22.6	27.1	—
\$1,000,000 under \$2,000,000	90	111,296	92,394	904	8,277	3,107	79	3,163	"11	"56	20.4	20.7	24.3	—
\$2,000,000 under \$5,000,000	"28	"82,221	"68,825	"418	"3,979	"2,263	"24	"2,782	"7	"682	—	—	—	—
\$5,000,000 under \$10,000,000	"3	"28,559	"21,626	"479	"2,270	"-163	"2	"-	—	—	—	—	—	—
\$10,000,000 or more	“	“	“	“	“	“	—	—	—	—	—	—	—	—
Retail trade: Automotive dealers and service stations: Total														
Total	234,493	42,274,586	34,793,221	337,364	2,353,335	1,573,970	174,611	1,841,300	59,598	267,330	3.0	2.8	3.4	8.3
Under \$2,500	11,605	9,310	4,580	1,441	"365	-7,923	4,015	3,494	7,456	11,417	16.6	24.6	41.6	25.3
\$2,500 under \$5,000	7,070	26,945	19,410	1,122	"652	-6,821	2,950	4,061	4,120	10,882	21.6	22.2	38.5	37.7
\$5,000 under \$10,000	11,021	86,535	59,598	2,454	2,582	-1,047	4,646	15,383	6,242	16,430	19.2	20.3	37.4	33.5
\$10,000 under \$25,000	25,464	434,563	337,645	7,612	11,030	7,046	15,219	41,661	10,245	34,615	11.3	11.7	23.8	23.5
\$25,000 under \$50,000	24,193	887,356	703,324	9,876	26,070	19,854	15,636	53,113	8,557	33,259	11.1	11.4	17.9	22.2
\$50,000 under \$100,000	35,131	2,610,381	2,059,167	28,407	108,433	117,964	26,350	170,855	8,764	52,891	7.8	7.9	11.0	23.3
\$100,000 under \$200,000	49,781	7,192,326	5,776,827	96,454	403,941	325,539	42,323	384,692	7,468	39,153	6.3	6.4	8.5	20.3
\$200,000 under \$500,000	54,223	17,175,516	14,049,042	117,564	1,053,145	721,453	49,068	766,657	5,155	45,204	4.9	4.8	5.9	20.0
\$500,000 under \$1,000,000	12,880	8,458,550	7,059,153	50,950	500,746	283,075	11,555	299,203	1,325	16,128	5.4	5.2	6.8	25.1
\$1,000,000 under \$2,000,000	2,479	3,304,348	2,871,292	14,892	160,290	74,800	2,273	79,789	206	4,969	3.7	3.8	4.7	23.5
\$2,000,000 under \$5,000,000	575	1,605,563	1,425,740	4,695	66,153	28,747	520	30,964	55	2,217	7.8	8.0	9.0	31.8
\$5,000,000 under \$10,000,000	53	358,351	313,585	1,626	16,455	9,916	48	10,061	5	145	—	—	—	—
\$10,000,000 or more	"8	"124,842	"113,858	"271	"3,473	"1,367	"8	"1,367	—	—	—	—	—	—
Retail trade: Automotive dealers and service stations: Motor vehicle dealers-new car dealers (franchised)														
Total	7,469	3,968,718	3,417,046	34,983	182,834	94,437	5,705	113,510	1,630	19,073	14.8	8.4	11.4	34.1
Under \$2,500	"162	—	—	—	—	"28	—	—	"28	"28	—	—	—	—
\$2,500 under \$5,000	"481	"1,363	"31	—	—	"895	"474	"905	"7	"10	—	—	—	—
\$5,000 under \$10,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$10,000 under \$25,000	"638	"8,960	"7,589	"1	—	"737	"638	"737	—	—	—	—	—	—
\$25,000 under \$50,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$50,000 under \$100,000	"1,179	"76,612	"56,578	"1,281	"5,548	"2,692	"661	"8,308	"518	"5,616	—	—	—	—
\$100,000 under \$200,000	1,324	179,318	129,468	"20,684	"3,552	4,836	"707	9,238	"617	4,402	40.1	39.9	—	—
\$200,000 under \$500,000	1,552	564,338	468,463	2,128	26,435	13,740	1,200	19,290	"352	5,550	27.2	28.1	37.6	—
\$500,000 under \$1,000,000	936	698,038	602,158	2,935	42,731	20,386	902	21,107	"34	721	20.2	19.0	25.9	—
\$1,000,000 under \$2,000,000	824	1,163,106	1,021,558	4,509	50,187	24,989	777	26,508	47	1,519	6.5	6.6	8.0	39.9
\$2,000,000 under \$5,000,000	335	978,089	869,330	2,310	40,790	17,426	311	18,581	"24	1,155	10.2	10.7	12.9	48.8
\$5,000,000 under \$10,000,000	"38	"300,894	"261,871	"1,135	"13,591	"8,764	"35	"8,836	"3	72	—	—	—	—
\$10,000,000 or more	“	“	“	“	“	“	“	“	—	—	—	—	—	—

Business Returns/1977 • Sole Proprietorships

Footnotes at end of table.

Table 1.3—Receipts, Selected Deductions, Net Income, and Coefficient of Variation, 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	Depre- ciation	Payroll	Net income (less deficit)	Net income		Deficit		Coefficient of variation (Percent) ^a									
							(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)					
Wholesale and Retail Trade—Continued																				
Retail trade: Automotive dealers and service stations: Used car dealers																				
Total	44,785	5,611,934	4,728,507	30,020	192,351	161,190	30,902	236,606	13,883	75,408	7.8	8.8	9.2	17.2						
Under \$2,500	3,232	3,228	3,315	*348	*54	-4,721	*664	*1,289	2,568	6,010	28.3	43.0	—	43.4						
\$2,500 under \$5,000	3,006	11,809	*7,436	*394	*59	-404	*1,707	*2,359	*1,299	*2,763	36.0	36.7	—	—						
\$5,000 under \$10,000	4,234	30,373	20,483	*863	*24	345	*2,199	*5,369	2,035	5,024	32.1	33.4	—	67.9						
\$10,000 under \$25,000	6,823	112,202	89,191	1,474	*908	1,765	4,499	8,134	2,124	6,369	21.8	22.5	34.5	40.8						
\$25,000 under \$50,000	6,819	238,574	186,277	1,900	*5,179	10,162	4,969	17,901	1,850	7,739	21.4	21.5	35.8	40.5						
\$50,000 under \$100,000	7,313	553,461	436,774	4,005	11,016	24,432	5,720	37,159	1,593	12,727	17.5	17.8	22.0	53.4						
\$100,000 under \$200,000	5,154	716,366	573,887	5,789	42,268	25,300	4,258	34,843	*896	*9,543	20.5	21.0	25.9	—						
\$200,000 under \$500,000	6,234	1,918,162	1,627,445	8,278	64,825	59,584	5,024	77,117	1,210	17,533	15.2	14.8	18.9	37.3						
\$500,000 under \$1,000,000	1,831	1,077,680	927,556	4,471	37,242	25,954	1,378	32,736	253	6,782	15.3	14.2	21.2	52.9						
\$1,000,000 under \$2,000,000	417	575,648	510,225	1,835	20,104	11,856	373	12,491	44	635	9.3	8.5	12.1	46.8						
\$2,000,000 under \$5,000,000	113	300,569	273,670	585	9,499	6,450	103	6,664	**11	**283	18.3	18.7	23.2	65.0						
\$5,000,000 under \$10,000,000	*6	*39,454	*37,405	*41	*731	*230	*5	*299	**	**	—	—	—	—						
\$10,000,000 or more	*3	*36,408	*34,843	*37	*442	*245	*3	*245	—	—	—	—	—	—						
Retail trade: Automotive dealers and service stations: Gasoline service stations																				
Total	134,977	27,018,310	22,418,808	199,310	1,558,307	1,005,157	107,900	1,109,229	27,077	104,072	3.8	3.3	4.3	12.7						
Under \$2,500	2,148	*1,273	*326	*397	*3	-635	*530	*477	*1,618	*1,112	40.9	—	—	—						
\$2,500 under \$5,000	*1,275	*5,460	*5,207	*39	*164	-2,498	*255	*80	*1,020	*2,578	—	—	—	—						
\$5,000 under \$10,000	3,682	29,227	18,413	*752	1,502	3,357	1,589	7,321	2,093	3,964	32.8	35.2	65.1	59.2						
\$10,000 under \$25,000	12,641	222,884	179,573	2,959	6,114	2,251	7,366	20,970	5,275	18,719	16.6	17.1	38.7	34.7						
\$25,000 under \$50,000	10,326	389,434	327,720	3,285	10,472	16,374	7,381	22,085	2,945	5,711	16.8	17.4	25.1	30.1						
\$50,000 under \$100,000	20,184	1,517,292	1,264,849	12,280	58,629	44,127	14,644	69,955	5,540	25,828	10.3	10.5	14.4	33.4						
\$100,000 under \$200,000	35,531	5,211,868	4,291,118	57,092	278,952	232,822	31,096	250,513	4,435	17,691	7.5	7.6	10.0	24.6						
\$200,000 under \$500,000	39,461	12,440,103	10,246,840	82,846	787,110	497,884	36,250	517,206	3,211	19,322	5.7	5.7	6.8	25.6						
\$500,000 under \$1,000,000	8,624	5,623,500	4,721,609	31,109	331,423	178,118	7,785	185,396	639	7,278	6.7	6.4	8.0	23.8						
\$1,000,000 under \$2,000,000	1,019	1,283,870	1,115,741	6,578	69,888	29,631	937	31,114	82	1,483	6.0	6.0	7.0	35.1						
\$2,000,000 under \$5,000,000	77	206,388	177,023	1,492	11,471	2,846	59	3,228	**19	**386	20.6	20.4	26.6	34.0						
\$5,000,000 under \$10,000,000	*6	*40,933	*37,181	*280	*2,046	*604	*5	*608	**	**	—	—	—	—						
\$10,000,000 or more	*3	*36,078	*33,208	*201	*533	*276	*3	*276	—	—	—	—	—	—						
Retail trade: Automotive dealers and service stations: Other automotive dealers																				
Total	47,262	5,675,624	4,228,860	73,051	419,843	313,178	30,104	381,955	17,008	68,777	7.2	7.2	8.6	14.9						
Under \$2,500	6,063	4,809	939	696	*308	-2,539	*2,821	*1,728	3,242	4,267	24.0	35.2	—	25.6						
\$2,500 under \$5,000	2,308	8,313	6,736	*689	*429	-4,814	*514	*717	1,794	5,531	33.1	34.0	—	60.0						
\$5,000 under \$10,000	3,105	26,935	20,702	839	*1,056	-4,749	658	2,693	2,114	7,442	35.2	37.4	66.8	48.6						
\$10,000 under \$25,000	5,562	90,517	61,292	3,178	4,008	2,293	2,716	11,820	2,846	9,527	22.5	23.7	42.1	43.7						
\$25,000 under \$50,000	7,048	261,348	189,327	4,691	10,419	-6,682	3,286	13,127	3,762	19,809	20.9	21.1	33.0	32.7						
\$50,000 under \$100,000	6,455	463,016	300,966	10,841	33,240	46,713	5,325	55,433	1,113	8,720	17.6	17.6	21.9	36.2						
\$100,000 under \$200,000	7,782	1,084,774	782,354	12,889	79,169	62,581	6,262	70,098	1,520	7,517	15.9	16.0	21.4	36.5						
\$200,000 under \$500,000	6,976	2,252,913	1,706,294	24,312	174,775	150,245	6,594	153,044	382	2,799	14.1	13.8	15.1	41.6						
\$500,000 under \$1,000,000	1,689	1,061,332	807,830	12,435	89,350	58,617	1,490	59,964	*199	*1,347	15.6	14.9	17.9	47.1						
\$1,000,000 under \$2,000,000	219	271,724	223,768	1,970	20,111	8,324	186	9,676	*33	*1,352	12.7	12.8	17.4	59.5						
\$2,000,000 under \$5,000,000	50	120,517	105,717	308	4,393	2,025	47	2,491	*3	*466	27.2	27.1	24.7	—						
\$5,000,000 under \$10,000,000	*5	*29,426	*22,935	*203	*2,585	*1,164	*5	*1,164	—	—	—	—	—	—						
\$10,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—						

Table 1.3—Receipts, Selected Deductions, Net Income, and Coefficient of Variation, 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	Depre- ciation	Payroll	Net income (less deficit)	Net income		Deficit		Coefficient of variation (Percent) ¹																	
							Number of businesses	Amount	Number of businesses	Amount	Number of businesses	Business receipts	Net income	Deficit														
Wholesale and Retail Trade—Continued																												
Retail trade: Apparel and accessory stores																												
Total	73,105	5,097,213	3,270,766	55,953	462,471	422,271	50,993	526,240	22,066	103,969	5,9	6.8	7.6	14.2														
Under \$2,500	8,421	6,774	6,689	742	71	-7,803	1,999	910	6,376	8,713	18.5	24.6	61.4	30.0														
\$2,500 under \$5,000	5,891	21,537	12,205	471	445	-2,153	3,642	2,249	5,790	23.6	24.0	52.9	38.8															
\$5,000 under \$10,000	6,171	41,806	18,788	471	977	6,425	4,196	12,435	1,975	6,010	23.7	23.9	38.0	49.5														
\$10,000 under \$25,000	9,975	177,177	108,227	3,206	7,257	2,393	5,966	16,065	4,009	15,672	17.6	17.8	25.2	35.2														
\$25,000 under \$50,000	10,605	381,587	221,920	4,794	21,492	36,409	8,047	49,131	2,558	12,722	17.4	17.6	24.4	37.2														
\$50,000 under \$100,000	15,572	1,142,534	741,516	12,832	89,292	103,770	12,488	129,690	3,084	25,920	11.4	11.8	15.7	30.6														
\$100,000 under \$200,000	11,120	1,641,169	1,073,326	17,925	148,482	147,019	9,483	171,917	1,657	24,898	12.6	12.9	14.4	34.5														
\$200,000 under \$500,000	4,967	1,361,451	891,635	12,515	148,085	114,712	4,826	118,614	141	3,902	16.5	16.1	15.7	—														
\$500,000 under \$1,000,000	309	199,585	118,000	1,835	29,990	15,070	292	15,412	17	342	34.3	31.2	33.9	—														
\$1,000,000 under \$2,000,000	56	71,000	47,338	511	6,910	3,458	56	3,458	—	—	25.5	26.1	30.6	—														
\$2,000,000 under \$5,000,000	**18	**52,593	**31,122	**651	**9,490	**2,971	**18	**2,971	**	**	45.4	44.6	46.6	—														
\$5,000,000 under \$10,000,000	**	**	**	**	**	**	**	**	**	**	—	—	—	—														
\$10,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—														
Retail trade: Furniture and home furnishings stores																												
Total	109,302	7,082,553	4,628,619	111,049	565,909	616,362	74,653	721,255	34,629	104,893	5.3	5.8	6.3	12.7														
Under \$2,500	18,852	18,695	12,299	5,198	297	-13,948	6,782	2,261	12,040	16,209	16.2	17.3	31.3	19.7														
\$2,500 under \$5,000	6,278	22,889	12,456	1,822	303	-937	3,668	4,819	2,609	5,756	20.4	20.4	33.0	42.1														
\$5,000 under \$10,000	12,238	92,522	51,230	4,268	734	5,832	6,432	16,161	5,806	10,329	17.2	18.3	28.1	33.2														
\$10,000 under \$25,000	16,859	279,040	152,892	10,432	5,792	25,821	10,397	45,952	6,462	20,131	14.5	14.8	21.4	29.1														
\$25,000 under \$50,000	18,560	678,070	387,390	12,119	31,953	93,109	14,725	109,721	3,835	16,612	12.9	13.1	16.7	38.3														
\$50,000 under \$100,000	16,323	1,122,010	658,181	24,033	103,444	126,817	14,371	146,878	1,952	20,061	11.6	11.8	14.2	39.1														
\$100,000 under \$200,000	11,573	1,563,051	1,063,116	18,905	125,223	154,872	10,453	159,780	1,120	4,908	13.1	13.2	14.6	39.9														
\$200,000 under \$500,000	7,320	2,245,085	1,507,506	26,937	208,786	179,313	6,680	184,612	640	5,299	13.4	12.9	13.3	40.2														
\$500,000 under \$1,000,000	1,050	669,272	490,408	4,798	55,076	30,027	911	32,190	139	2,163	19.2	18.2	21.5	—														
\$1,000,000 under \$2,000,000	222	296,189	216,213	2,096	26,962	12,191	196	15,616	26	3,425	12.8	13.0	16.2	—														
\$2,000,000 under \$5,000,000	24	57,949	45,821	303	3,696	2,706	24	2,706	—	—	—	—	—	—														
\$5,000,000 under \$10,000,000	**4	**37,841	**31,107	**138	**2,643	**559	**4	**559	**	—	—	—	—	—														
\$10,000,000 or more	**	**	**	**	**	**	**	**	**	—	—	—	—	—														
Retail trade: Eating places																												
Total	176,411	11,814,966	6,188,709	329,836	2,163,760	801,272	116,163	1,077,925	60,248	276,653	4.0	4.2	5.1	8.7														
Under \$2,500	10,030	10,947	9,261	2,139	944	-14,154	2,293	1,040	7,737	15,194	18.3	23.6	51.7	27.6														
\$2,500 under \$5,000	12,736	47,875	35,322	2,341	4,376	-12,958	5,683	4,086	7,053	17,044	18.6	30.2	30.5															
\$5,000 under \$10,000	13,037	95,243	57,687	5,912	7,864	-20,230	4,621	6,499	8,416	26,729	17.0	17.4	42.5	30.5														
\$10,000 under \$25,000	35,368	591,392	313,287	20,833	61,711	-13,108	19,225	50,178	16,143	63,286	10.0	10.2	17.6	18.7														
\$25,000 under \$50,000	35,376	1,279,077	673,078	41,785	168,972	103,073	26,617	145,821	8,759	41,948	9.7	9.8	13.9	20.9														
\$50,000 under \$100,000	36,355	2,557,546	1,376,392	82,350	425,501	204,664	28,827	247,568	7,528	42,904	7.7	7.9	10.4	19.4														
\$100,000 under \$200,000	21,700	2,912,167	1,545,793	79,539	554,576	216,639	17,908	266,785	3,792	50,146	9.4	9.4	11.4	25.6														
\$200,000 under \$500,000	9,967	2,920,039	1,460,955	66,261	617,680	247,105	9,346	257,385	621	10,280	10.8	10.3	10.7	32.2														
\$500,000 under \$1,000,000	1,584	1,032,970	544,085	21,023	237,932	70,880	1,432	76,692	152	5,812	15.0	14.3	15.8	61.3														
\$1,000,000 under \$2,000,000	237	301,756	146,281	5,716	69,884	15,194	196	18,345	41	3,151	12.3	12.5	16.6	41.3														
\$2,000,000 under \$5,000,000	*18	*49,040	*20,502	*1,293	*10,660	*2,536	*12	*2,695	*6	*159	—	—	—	—														
\$5,000,000 under \$10,000,000	*3	*16,914	*6,076	*644	*3,660	*831	*3	*831	—	—	—	—	—	—														
\$10,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—														

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Table 1.3—Receipts, Selected Deductions, Net Income, and Coefficient of Variation, 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 ^a	Depre- ciation	Payroll	Net income (less deficit)	Net income		Deficit		Coefficient of variation (Percent) ^b			
							Number of businesses	Amount	Number of businesses	Amount	Number of businesses	Business receipts	Net income	Deficit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	
Wholesale and Retail Trade—Continued														
Retail trade: Drinking places														
Total	72,767	4,056,228	2,173,286	121,405	482,190	272,361	52,023	368,995	20,744	96,634	8.2	6.7	8.3	14.6
Under \$2,500	2,921	3,922	*2,958	*827	*142	-3,907	*816	*449	2,105	4,356	39.7	37.1	—	49.9
\$2,500 under \$5,000	*1,296	*5,170	*2,409	*613	*555	-2,149	*757	*1,477	*539	*3,626	—	—	—	—
\$5,000 under \$10,000	2,039	15,933	8,789	*670	*1,139	-4,629	*785	*612	1,254	5,241	37.8	39.0	49.7	—
\$10,000 under \$25,000	12,335	211,691	118,486	6,711	11,564	1,924	7,323	17,605	5,012	15,681	16.9	17.5	27.3	31.0
\$25,000 under \$50,000	25,798	933,522	505,130	32,841	78,464	65,225	19,192	97,344	6,606	32,119	11.1	11.3	15.6	27.4
\$50,000 under \$100,000	19,458	1,344,282	747,649	41,593	155,355	103,930	16,023	128,542	3,435	24,612	10.5	10.6	14.0	33.6
\$100,000 under \$200,000	7,157	984,892	496,476	26,019	138,631	78,654	5,746	84,822	1,411	5,628	16.3	16.6	20.1	38.7
\$200,000 under \$500,000	1,619	463,414	234,574	10,303	84,634	26,303	1,237	31,674	382	5,371	25.1	24.6	26.4	51.9
\$500,000 under \$1,000,000	*129	*75,662	*43,225	*1,758	*10,010	*6,241	*129	*6,241	—	—	—	—	—	—
\$1,000,000 under \$2,000,000	*15	*17,740	*13,590	*70	*1,696	*769	*15	*769	—	—	—	—	—	—
\$2,000,000 under \$5,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$5,000,000 under \$10,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$10,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Retail trade: Drug stores and proprietary stores														—
Total	16,438	2,756,736	1,904,505	27,049	296,224	247,831	13,477	268,978	2,981	21,148	10.8	10.1	11.1	40.1
Under \$2,500	*1,176	*1,489	*915	*640	—	*2,089	—	—	*1,176	*2,089	—	—	—	—
\$2,500 under \$5,000	*648	*2,278	*1,160	*117	*153	*258	*514	*288	*134	*546	—	—	—	—
\$5,000 under \$10,000	*54	*282	*152	—	—	*64	*54	*64	—	—	—	—	—	—
\$10,000 under \$25,000	*172	*2,789	*2,540	—	*27	*267	—	*172	*267	—	—	—	—	—
\$25,000 under \$50,000	*1,822	*65,353	*49,852	*943	*1,808	*2,349	*1,069	*5,551	*753	*3,202	—	—	—	—
\$50,000 under \$100,000	2,250	175,472	121,566	1,697	7,759	25,297	2,222	25,302	*28	*5	30.5	30.5	34.3	—
\$100,000 under \$200,000	5,548	825,113	573,508	8,038	77,117	81,631	5,122	92,992	*426	*11,361	18.6	18.8	20.2	—
\$200,000 under \$500,000	4,048	1,187,120	795,202	12,077	147,731	111,981	3,838	115,607	*210	*3,626	16.6	16.5	17.5	—
\$500,000 under \$1,000,000	676	428,385	307,198	2,994	53,538	25,805	619	25,938	*57	*33	25.3	25.0	26.9	—
\$1,000,000 under \$2,000,000	38	51,138	37,020	471	7,180	3,189	*39	*3,237	—	—	30.1	31.8	35.4	—
\$2,000,000 under \$5,000,000	*6	**17,317	**15,392	**72	**911	**29	—	*5	*19	**19	89.2	89.2	—	—
\$5,000,000 under \$10,000,000	**	**	**	**	**	**	**	**	—	—	—	—	—	—
\$10,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Retail trade: Liquor stores														—
Total	21,796	3,293,667	2,631,501	33,637	137,201	184,151	17,349	200,539	4,447	16,388	9.7	9.4	11.2	26.7
Under \$2,500	*280	*69	*42	*522	—	-716	—	—	*280	*716	—	—	—	—
\$2,500 under \$5,000	*570	*2,055	*1,427	*12	*27	*5	*56	*43	*514	*48	—	—	—	—
\$5,000 under \$10,000	*398	*2,964	*2,544	*85	*3	*72	*200	*89	*198	*161	—	—	—	—
\$10,000 under \$25,000	*738	*15,428	*10,453	*645	*912	*855	*467	*1,479	*271	*2,334	—	—	—	—
\$25,000 under \$50,000	3,953	140,392	104,307	1,135	6,535	7,527	2,794	12,708	1,159	5,181	26.6	26.8	43.2	47.0
\$50,000 under \$100,000	5,183	371,151	280,877	5,172	19,204	19,143	4,006	23,117	1,177	3,974	20.5	21.0	29.7	42.9
\$100,000 under \$200,000	5,758	827,259	670,390	8,698	17,807	55,634	5,098	58,056	*660	*2,422	18.5	18.8	22.4	—
\$200,000 under \$500,000	4,202	1,383,848	1,104,731	13,179	65,389	79,024	4,037	80,049	*165	*1,025	16.7	17.0	19.0	—
\$500,000 under \$1,000,000	635	401,942	325,406	3,549	21,442	21,212	617	21,629	*18	*417	23.2	21.4	25.5	—
\$1,000,000 under \$2,000,000	63	76,964	66,423	480	3,054	2,409	58	2,519	*5	*110	—	—	35.0	—
\$2,000,000 under \$5,000,000	*11	*35,574	*31,836	*42	*1,663	*539	*11	*539	—	—	—	—	—	—
\$5,000,000 under \$10,000,000	*5	*36,021	*32,965	*118	*1,165	*311	*5	*311	—	—	—	—	—	—
\$10,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—

Footnotes at end of table.

Table 1.3—Receipts, Selected Deductions, Net Income, and Coefficient of Variation, 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	Depre- ciation	Payroll	Net income (less deficit)	Net income		Deficit		Coefficient of variation (Percent) ¹			
							Number of businesses	Amount	Number of businesses	Amount	Number of businesses	Business receipts	Net income	Deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Wholesale and Retail Trade—Continued														
Retail trade: Used merchandise stores														
Total	79,439	1,493,576	958,767	36,544	63,934	78,815	41,168	173,777	38,269	94,962	6,3	9.9	11.9	14.0
Under \$2,500	23,580	25,897	20,156	2,908	*190	-21,035	6,828	1,488	16,752	22,523	11.8	14.7	27.7	18.1
\$2,500 under \$5,000	11,540	41,630	21,952	1,806	570	-3,477	5,700	4,226	5,840	7,703	17.1	17.4	30.4	27.1
\$5,000 under \$10,000	13,900	103,008	58,735	4,338	1,760	-13,068	6,063	10,187	7,837	23,255	15.1	15.2	32.1	27.4
\$10,000 under \$25,000	16,139	263,091	150,794	9,356	5,828	3,274	10,568	30,695	5,571	27,421	15.2	15.3	25.3	32.5
\$25,000 under \$50,000	7,677	265,990	158,011	5,379	4,053	43,787	6,120	52,178	1,557	8,391	18.8	18.7	25.0	59.2
\$50,000 under \$100,000	4,542	310,762	208,463	8,074	8,554	32,236	4,115	37,293	*427	*5,057	21.1	21.3	26.0	—
\$100,000 under \$200,000	1,406	209,402	131,450	2,680	27,965	21,426	1,365	21,950	*39	*524	36.9	38.0	35.9	—
\$200,000 under \$500,000	534	152,402	112,595	*712	8,813	11,731	*288	*11,819	*246	*88	52.7	46.3	—	—
\$500,000 under \$1,000,000	*98	*61,789	*47,632	*229	*1,612	*2,634	*98	*2,634	—	—	—	—	—	—
\$1,000,000 under \$2,000,000	*13	*19,092	*15,927	*206	*814	*726	*13	*726	—	—	—	—	—	—
\$2,000,000 under \$5,000,000	*10	*40,513	*33,052	*656	*3,775	*581	*10	*581	—	—	—	—	—	—
\$5,000,000 under \$10,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$10,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Retail trade: Sporting goods and bicycle stores														
Total	28,235	1,463,917	1,012,076	26,401	108,170	95,256	16,423	132,034	11,787	38,778	8.4	11.4	14.0	22.0
Under \$2,500	6,730	5,656	4,241	997	—	-3,785	*1,692	*238	5,013	4,023	19.2	20.7	—	43.3
\$2,500 under \$5,000	1,392	5,769	4,202	*128	448	*788	*828	604	380	42.6	43.7	—	48.9	
\$5,000 under \$10,000	1,649	12,225	7,966	495	*295	-1,882	670	1,064	979	2,946	34.0	34.5	82.1	46.8
\$10,000 under \$25,000	5,049	87,100	55,052	2,281	1,729	6,775	3,751	11,603	*1,298	*4,828	26.2	26.4	42.4	—
\$25,000 under \$50,000	5,408	202,101	138,587	1,494	3,248	23,496	4,102	25,807	*1,306	*2,311	22.9	23.4	31.6	—
\$50,000 under \$100,000	4,419	280,857	201,625	8,195	14,464	14,303	2,358	27,027	2,061	12,724	21.7	21.5	29.3	49.4
\$100,000 under \$200,000	1,983	285,838	192,827	4,770	22,176	19,749	1,663	24,656	*330	*4,907	27.8	27.6	31.8	—
\$200,000 under \$500,000	1,313	386,777	247,788	5,958	56,658	30,234	1,153	32,498	*160	*2,264	29.7	30.3	33.5	—
\$500,000 under \$1,000,000	241	139,324	113,693	1,766	5,976	215	5,693	*26	*1,201	42.0	40.3	44.1	—	
\$1,000,000 under \$2,000,000	**41	**58,270	**46,095	**337	**3,624	**1,226	**31	**2,420	*10	*1,194	30.0	30.1	37.4	—
\$2,000,000 under \$5,000,000	**	**	**	**	**	**	**	**	—	—	—	—	—	—
\$5,000,000 under \$10,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$10,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Retail trade: Gift, novelty, and souvenir shops														
Total	43,322	1,081,395	662,345	29,540	82,487	47,048	18,284	116,227	25,018	69,179	8.0	12.5	15.3	15.1
Under \$2,500	16,525	13,992	10,571	1,860	*754	-18,033	4,100	2,066	12,405	20,099	13.0	15.8	36.2	27.2
\$2,500 under \$5,000	5,056	18,425	10,983	933	*502	-5,506	1,776	1,724	3,280	7,230	26.6	25.3	43.9	34.6
\$5,000 under \$10,000	5,982	40,833	21,147	1,463	1,076	-3,594	2,496	4,982	3,486	8,576	23.4	23.6	39.7	38.8
\$10,000 under \$25,000	3,939	63,542	43,046	2,493	5,178	-6,035	1,755	5,063	2,184	11,098	23.5	23.6	45.1	33.3
\$25,000 under \$50,000	4,103	141,341	86,819	4,441	6,487	-1,017	2,165	13,158	1,938	14,175	27.3	27.6	45.8	43.6
\$50,000 under \$100,000	6,383	445,820	273,816	10,644	37,708	43,984	4,688	51,367	1,695	7,383	18.2	18.6	25.5	44.3
\$100,000 under \$200,000	541	88,019	50,786	2,773	9,180	7,778	516	7,936	*25	*158	49.0	57.4	56.0	—
\$200,000 under \$500,000	751	216,332	128,195	4,261	17,010	25,152	751	25,152	—	—	37.2	37.4	34.0	—
\$500,000 under \$1,000,000	*18	*15,805	*12,524	*38	*594	*1,316	*18	*1,316	—	—	—	—	—	—
\$1,000,000 under \$2,000,000	*19	*25,219	*15,208	*626	*3,850	*963	*14	*1,423	*5	*460	—	—	—	—
\$2,000,000 under \$5,000,000	*5	*12,067	*9,250	*8	*148	*2,040	*5	*2,040	—	—	—	—	—	—
\$5,000,000 under \$10,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$10,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—

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Footnotes at end of table.

Table 1.3—Receipts, Selected Deductions, Net Income, and Coefficient of Variation, 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	Depre- ciation	Payroll	Net income (less deficit)	Net income		Deficit		Coefficient of variation (Percent) ^a			
							Number of businesses	Amount	Number of businesses	Amount	Number of businesses	Business receipts	Net income	Deficit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	
Wholesale and Retail Trade—Continued														
Retail trade: Direct selling organizations														
Total	474,508	2,887,774	1,646,599	44,652	43,996	267,540	273,599	468,304	199,792	200,764	24	5.6	6.8	6.7
Under \$2,500	278,568	248,481	111,854	7,894	1,087	-39,766	136,953	49,717	140,979	89,483	3.2	4.1	7.7	7.8
\$2,500 under \$5,000	76,752	267,932	142,302	3,921	2,629	5,436	50,778	43,664	25,513	38,228	6.3	6.4	9.8	16.4
\$5,000 under \$10,000	51,393	369,491	190,117	6,092	2,356	28,802	33,210	58,798	18,183	29,996	7.7	7.8	13.0	19.9
\$10,000 under \$25,000	45,958	704,403	381,255	9,747	11,945	85,984	35,041	115,109	10,897	29,125	8.6	8.9	13.3	22.1
\$25,000 under \$50,000	12,977	462,379	240,019	6,442	7,094	85,407	9,575	96,023	3,402	10,616	15.0	15.3	19.1	33.4
\$50,000 under \$100,000	6,763	481,110	307,330	4,995	7,998	77,272	6,327	78,459	*436	*1,187	17.9	18.3	21.5	—
\$100,000 under \$200,000	1,683	201,414	147,618	3,302	*7,182	18,346	1,435	20,318	*248	*1,672	34.8	34.5	38.9	—
\$200,000 under \$500,000	*329	*87,842	*77,748	*1,109	*153	*5,147	*195	*5,304	*134	*157	—	—	—	—
\$500,000 under \$1,000,000	*75	*53,575	*46,255	*857	*3,214	*478	*75	*478	—	—	—	—	—	—
\$1,000,000 under \$2,000,000	*10	*12,047	*2,101	*293	*338	*434	*10	*434	—	—	—	—	—	—
\$2,000,000 under \$5,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$5,000,000 under \$10,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$10,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Other retail trade														
Total	276,647	8,592,110	5,975,799	236,895	746,902	829,197	160,412	1,069,848	116,204	240,451	3.2	4.5	5.0	7.4
Under \$2,500	84,974	71,435	40,067	11,468	904	-48,511	27,544	13,528	57,430	62,039	6.0	8.0	19.5	10.4
\$2,500 under \$5,000	26,381	85,227	44,037	5,857	1,814	-99	13,837	19,816	12,519	19,915	11.2	11.4	19.8	19.6
\$5,000 under \$10,000	33,166	240,452	126,204	11,452	3,731	303	17,821	40,943	15,340	40,640	9.9	9.9	18.4	15.9
\$10,000 under \$25,000	45,066	744,378	397,543	33,423	33,039	64,480	27,941	117,378	17,124	52,898	8.8	9.0	14.4	17.1
\$25,000 under \$50,000	37,187	1,317,727	722,021	38,228	90,516	161,505	29,406	190,537	7,781	29,032	8.8	9.0	12.0	22.0
\$50,000 under \$100,000	26,451	1,881,084	1,089,151	49,935	146,109	245,454	22,986	256,751	3,465	11,297	9.0	9.1	11.1	30.1
\$100,000 under \$200,000	15,628	2,185,217	1,348,954	46,010	209,814	200,268	13,419	216,408	2,209	16,140	10.8	11.0	12.2	46.0
\$200,000 under \$500,000	6,435	1,785,445	1,213,820	25,439	175,906	140,813	6,180	147,730	*255	*6,917	14.0	13.9	14.3	84.5
\$500,000 under \$1,000,000	1,063	738,700	566,933	8,460	52,458	45,638	1,010	46,165	*53	*527	17.4	16.1	19.0	—
\$1,000,000 under \$2,000,000	231	314,625	232,966	5,279	26,393	13,551	214	14,341	*17	*790	14.0	13.7	19.3	—
\$2,000,000 under \$5,000,000	56	149,369	131,932	1,121	*4,801	3,045	46	3,262	*11	*256	26.3	26.9	—	—
\$5,000,000 under \$10,000,000	*9	*68,451	*62,171	*223	*1,417	*2,750	*8	*2,769	—	—	—	—	—	—
\$10,000,000 or more	**	**	**	**	**	**	—	—	—	—	—	—	—	—
Wholesale and retail trade not allocable														
Total	95,196	3,400,476	2,265,418	67,247	187,797	333,286	62,232	420,136	32,905	86,850	5.7	8.0	8.5	14.3
Under \$2,500	31,397	34,916	13,222	7,273	438	-15,245	14,032	8,874	17,348	24,219	10.6	14.0	25.8	16.8
\$2,500 under \$5,000	11,854	45,883	20,325	1,638	*558	-1,226	6,766	7,499	5,088	8,725	16.3	16.8	28.0	35.3
\$5,000 under \$10,000	12,772	90,573	39,920	3,277	1,208	12,758	7,711	20,588	5,061	7,830	15.9	16.0	29.8	28.8
\$10,000 under \$25,000	16,788	274,964	103,958	13,447	2,757	57,365	14,418	81,557	2,368	24,192	15.0	15.1	18.9	37.0
\$25,000 under \$50,000	7,910	288,280	166,308	11,303	7,028	43,022	6,215	55,479	1,658	12,457	16.8	19.6	24.9	47.5
\$50,000 under \$100,000	6,302	451,019	285,160	6,887	19,606	67,599	5,242	72,114	1,060	4,515	17.8	18.0	21.4	49.4
\$100,000 under \$200,000	4,161	573,194	390,324	5,874	25,976	63,371	4,027	65,265	*134	*1,894	21.2	21.7	23.9	—
\$200,000 under \$500,000	3,297	996,350	719,177	12,838	83,342	79,204	3,150	80,027	*144	*823	20.3	19.5	20.6	—
\$500,000 under \$1,000,000	532	348,863	276,865	2,597	27,273	17,184	508	18,474	*24	*1,290	27.4	26.1	31.3	—
\$1,000,000 under \$2,000,000	156	198,034	164,173	1,451	14,895	6,348	135	7,191	**22	**905	17.7	17.1	20.8	—
\$2,000,000 under \$5,000,000	*25	*71,010	*60,288	*435	*3,825	*1,982	*25	*1,982	—	—	—	—	—	—
\$5,000,000 under \$10,000,000	**4	**29,390	**25,698	**229	*1,091	*70	*3	*986	—	—	—	—	—	—
\$10,000,000 or more	**	**	**	**	—	*854	—	—	—	—	—	—	—	—

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Footnotes at end of table.

Table 1.3—Receipts, Selected Deductions, Net Income, and Coefficient of Variation, 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	Depre- ciation	Payroll	Net income (less deficit)	Net income		Deficit		Coefficient of variation (Percent)			
							Number of businesses	Amount	Number of businesses	Amount	Number of businesses	Business receipts	Net income	Deficit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	
Finance, Insurance, and Real Estate														
Total	894,941	19,320,207	4,232,302	637,773	730,202	6,361,253	678,769	7,168,441	215,071	805,168	1.7	2.0	2.0	4.0
Under \$2,500	267,322	249,798	9,251	44,654	8,179	-220,287	120,504	82,589	146,045	302,876	3.6	4.6	6.6	6.7
\$2,500 under \$5,000	124,846	450,260	1,496	31,836	2,382	91,863	95,263	175,424	29,539	83,561	4.9	5.1	6.2	11.6
\$5,000 under \$10,000	146,863	1,068,511	8,197	51,435	5,588	446,317	126,844	511,864	19,759	65,547	4.7	4.8	5.6	15.4
\$10,000 under \$25,000	197,474	3,168,989	40,194	106,312	41,690	1,761,153	186,873	1,844,528	10,595	83,375	3.7	3.8	4.1	14.7
\$25,000 under \$50,000	88,050	3,100,397	92,998	93,003	100,325	1,811,155	84,045	1,862,900	4,005	51,745	4.4	4.4	4.4	15.1
\$50,000 under \$100,000	46,310	3,122,843	221,967	94,030	229,769	1,423,835	43,877	1,473,064	2,433	49,229	5.0	5.0	4.8	17.4
\$100,000 under \$200,000	15,374	2,131,107	336,470	63,519	137,342	651,395	13,779	691,887	1,595	40,292	7.8	8.1	6.3	16.8
\$200,000 under \$500,000	6,857	2,010,271	653,382	59,696	98,755	299,055	8,124	343,091	715	44,036	10.5	10.3	8.4	15.3
\$500,000 under \$1,000,000	1,394	960,534	345,639	37,466	52,453	72,947	1,161	103,153	233	30,206	14.0	13.3	11.7	21.7
\$1,000,000 under \$2,000,000	318	424,235	175,828	19,389	26,786	25,754	227	46,935	91	21,181	9.4	9.5	10.1	15.7
\$2,000,000 under \$5,000,000	99	299,437	160,918	17,283	13,035	-694	55	16,136	44	16,830	15.6	16.0	11.5	14.7
\$5,000,000 under \$10,000,000	19	132,646	63,147	8,869	5,613	250	10	10,815	9	*10,566	—	—	—	—
\$10,000,000 or more	15	2,203,179	2,122,815	10,201	*8,285	-1,490	*7	*4,255	*8	*5,745	—	—	—	—
Finance: Total														
Total	25,633	2,980,341	2,361,358	17,065	53,889	206,172	16,755	336,273	8,877	130,101	8.6	2.3	8.6	9.4
Under \$2,500	7,504	5,085	6,968	1,371	3,095	-45,320	1,923	1,806	5,581	47,126	17.2	28.9	48.8	17.4
\$2,500 under \$5,000	3,686	12,968	*170	760	527	-11,688	2,342	4,372	1,344	16,060	22.4	23.0	39.6	25.6
\$5,000 under \$10,000	1,283	8,282	*18	514	*194	-1,883	844	3,135	438	5,018	39.2	39.8	64.7	34.4
\$10,000 under \$25,000	6,284	106,752	*6,685	4,270	6,642	38,473	5,211	49,930	1,073	11,457	19.3	19.0	21.4	28.2
\$25,000 under \$50,000	3,803	142,604	*933	1,836	4,795	76,312	3,685	89,914	118	13,602	19.1	19.1	19.9	34.2
\$50,000 under \$100,000	2,059	139,263	*1,252	3,815	16,772	57,206	1,879	67,602	180	10,396	24.2	24.1	22.0	22.0
\$100,000 under \$200,000	538	73,890	*970	902	2,029	42,363	474	48,585	*64	*6,222	22.0	22.6	21.3	—
\$200,000 under \$500,000	255	74,621	*17,901	979	3,491	26,297	235	32,088	*20	*5,791	25.4	25.4	21.4	—
\$500,000 under \$1,000,000	123	97,918	53,913	1,516	10,014	11,288	99	13,568	*24	*2,280	27.4	29.7	20.7	—
\$1,000,000 under \$2,000,000	52	72,999	49,638	205	*4,586	8,452	31	12,166	*21	*3,714	22.0	22.7	18.8	—
\$2,000,000 under \$5,000,000	28	80,899	72,322	54	*1,548	1,845	*23	*5,142	*5	*3,297	31.8	33.3	—	—
\$5,000,000 under \$10,000,000	*9	*59,813	*47,079	*662	*4	*6,523	*5	*7,372	*4	*849	—	—	—	—
\$10,000,000 or more	*9	*2,105,267	*2,103,509	*181	*192	*3,696	*4	*593	*5	*4,289	—	—	—	—
Finance: Security, commodity brokers, and service														
Total	18,596	2,777,354	2,338,921	11,765	25,661	168,688	11,592	256,978	7,003	88,290	9.9	2.2	9.8	12.4
Under \$2,500	6,142	4,214	6,943	1,232	3,032	-38,306	1,118	1,231	5,024	39,537	19.3	33.3	66.3	20.4
\$2,500 under \$5,000	2,745	9,774	*170	756	479	-3,551	1,976	3,715	769	7,266	26.3	27.1	45.0	39.4
\$5,000 under \$10,000	533	3,489	*18	325	*194	-2,881	356	908	178	3,789	33.3	32.9	37.6	45.5
\$10,000 under \$25,000	4,317	72,077	*6,647	1,862	1,570	33,332	3,677	38,774	640	5,442	22.4	22.3	24.4	32.3
\$25,000 under \$50,000	2,774	101,356	*160	1,048	*2,444	58,445	2,674	66,349	100	7,904	23.5	23.5	23.9	56.3
\$50,000 under \$100,000	1,243	82,508	*1,252	2,718	642	42,821	1,070	47,063	*173	*4,242	25.3	24.6	26.2	—
\$100,000 under \$200,000	425	56,449	*970	785	699	29,900	365	35,082	*60	*5,182	26.2	27.3	25.6	—
\$200,000 under \$500,000	222	64,834	*15,056	523	2,358	29,020	210	30,270	*12	*1,250	28.1	28.0	22.6	—
\$500,000 under \$1,000,000	110	89,779	*51,373	1,506	9,856	10,957	92	12,566	*18	*1,609	30.1	32.1	22.3	—
\$1,000,000 under \$2,000,000	41	59,132	*45,466	*107	*2,643	4,418	24	8,052	*17	*3,634	25.0	25.8	7.3	—
\$2,000,000 under \$5,000,000	27	77,345	*68,893	*54	*1,548	1,740	*22	*5,037	*5	*3,297	33.0	34.9	—	—
\$5,000,000 under \$10,000,000	*8	*51,130	*38,464	*658	*4	*6,489	*4	*7,338	*4	*849	—	—	—	—
\$10,000,000 or more	*9	*2,105,267	*2,103,509	*181	*192	*3,696	*4	*593	*5	*4,289	—	—	—	—

Footnotes at end of table.

Table 1.3—Receipts, Selected Deductions, Net Income, and Coefficient of Variation, 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	Depre- ciation	Payroll	Net income (less deficit)	Net income		Deficit		Coefficient of variation (Percent) ^a			
							Number of businesses	Amount	Number of businesses	Amount	Number of businesses	Business receipts	Net income	Deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Finance, Insurance, and Real Estate—Continued														
Other finance														
Total	7,037	202,987	\$22,437	5,310	28,228	37,484	5,163	70,295	1,874	41,811	17,1	18.9	17.7	13.4
Under \$2,500	1,362	871	*25	*139	*63	-7,014	805	575	557	7,589	37.8	49.8	57.7	20.2
\$2,500 under \$5,000	941	3,194	—	*4	*48	-8,137	366	*657	575	8,794	42.5	42.9	69.2	33.4
\$5,000 under \$10,000	750	4,773	—	*189	—	998	488	*2,227	*262	1,229	62.6	64.6	89.6	—
\$10,000 under \$25,000	1,967	34,675	*38	2,408	*5,072	5,141	1,534	11,156	433	6,015	37.4	35.8	44.1	45.0
\$25,000 under \$50,000	1,029	41,248	*773	788	*2,351	17,867	1,011	23,565	*18	*5,698	31.6	32.1	34.9	—
\$50,000 under \$100,000	816	56,755	—	*1,097	*16,130	14,385	809	20,539	*7	*6,154	47.3	47.2	40.7	—
\$100,000 under \$200,000	113	17,441	—	*117	*1,330	12,463	*109	*13,503	*4	*1,040	35.8	36.7	38.0	—
\$200,000 under \$500,000	*33	*9,787	*2,845	*456	*1,133	-2,723	*25	*1,818	*8	*4,541	—	—	—	—
\$500,000 under \$1,000,000	*13	*8,139	*2,540	*10	*158	*331	*7	*1,002	*6	*671	—	—	—	—
\$1,000,000 under \$2,000,000	**13	**26,104	**16,216	**102	*1,943	**4,173	**9	**4,253	*4	*80	—	—	—	—
\$2,000,000 under \$5,000,000	**2	**2	**2	—	—	—	**2	**2	—	—	—	—	—	—
\$5,000,000 under \$10,000,000	**2	**2	**2	—	—	—	**2	**2	—	—	—	—	—	—
\$10,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Insurance agents, brokers, and service														
Total	226,359	5,430,706	424,737	112,555	398,863	2,519,319	192,887	2,615,631	32,661	98,312	3.4	4.0	3.6	11.3
Under \$2,500	49,556	49,906	*530	3,010	1,814	-22,703	31,146	22,848	17,899	45,551	7.6	9.6	12.5	15.3
\$2,500 under \$5,000	24,840	86,288	*400	*2,566	1,000	20,230	18,556	34,109	6,240	13,879	11.6	11.7	14.9	30.3
\$5,000 under \$10,000	33,861	249,195	*2,451	8,669	4,202	97,980	28,786	110,399	4,816	12,419	10.1	10.3	11.8	29.9
\$10,000 under \$25,000	57,485	942,082	12,722	21,618	21,265	512,104	55,224	525,628	*2,261	*13,524	7.6	8.0	8.8	—
\$25,000 under \$50,000	32,641	117,145	24,170	24,767	65,937	713,018	31,494	718,779	*1,147	*5,761	7.4	7.4	7.3	—
\$50,000 under \$100,000	21,463	1,473,891	58,039	32,235	155,342	792,633	21,393	793,061	*70	*428	7.3	7.2	6.8	—
\$100,000 under \$200,000	4,318	596,446	53,436	12,410	75,108	265,865	4,234	268,497	*84	*2,632	12.7	13.8	10.4	—
\$200,000 under \$500,000	1,852	577,983	206,566	4,124	46,993	102,886	1,700	103,814	**136	**1,670	18.9	19.3	15.0	—
\$500,000 under \$1,000,000	267	186,188	*45,645	1,418	17,570	22,168	266	22,710	**	**	27.8	25.7	21.7	—
\$1,000,000 under \$2,000,000	73	88,037	*20,675	1,673	8,887	11,695	65	12,143	8	448	21.8	22.0	20.9	73.7
\$2,000,000 under \$5,000,000	*3	*8,945	*103	*65	*745	—	*3,643	*3,643	—	—	—	—	—	—
\$5,000,000 under \$10,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$10,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Real estate: Total														
Total	642,949	10,909,160	1,446,207	508,153	277,450	3,635,762	469,147	4,214,537	173,533	578,775	2.1	2.9	2.5	4.8
Under \$2,500	210,262	194,807	1,753	40,273	3,270	-152,264	67,435	57,935	122,565	210,199	4.2	5.3	7.9	8.1
\$2,500 under \$5,000	96,320	351,004	926	28,610	855	83,321	74,365	136,943	21,955	53,622	5.6	5.8	6.9	14.3
\$5,000 under \$10,000	111,719	809,054	5,728	42,252	1,192	350,220	97,214	398,330	14,505	48,110	5.4	5.4	6.4	19.2
\$10,000 under \$25,000	133,705	2,120,155	20,787	80,424	13,783	1,210,576	126,438	1,268,970	7,261	58,394	4.4	4.4	4.6	18.7
\$25,000 under \$50,000	51,606	1,786,048	67,895	66,400	29,593	1,021,825	48,866	1,054,207	2,740	32,382	5.7	5.7	5.8	16.0
\$50,000 under \$100,000	22,788	1,509,689	162,676	57,980	57,655	573,996	20,605	612,401	2,183	38,405	7.3	7.3	7.1	21.5
\$100,000 under \$200,000	10,518	1,460,771	282,064	50,207	60,205	343,167	9,071	374,605	1,447	31,438	10.1	10.3	8.5	17.5
\$200,000 under \$500,000	4,750	1,357,667	428,915	54,593	48,271	170,072	4,189	207,189	560	37,117	13.2	12.7	11.3	15.4
\$500,000 under \$1,000,000	1,004	876,428	246,081	34,532	24,869	39,491	786	66,875	208	27,384	17.7	17.0	16.0	23.6
\$1,000,000 under \$2,000,000	183	263,199	105,515	17,491	13,313	5,607	131	22,626	62	17,019	11.8	11.9	14.5	16.6
\$2,000,000 under \$5,000,000	68	209,593	88,493	17,164	10,742	-6,182	29	7,351	39	13,533	18.5	18.9	17.7	18.3
\$5,000,000 under \$10,000,000	10	72,833	*16,068	8,207	5,609	-6,273	*5	*3,443	*5	*9,716	—	—	—	—
\$10,000,000 or more	*6	*97,912	*19,306	*10,020	*6,033	*2,206	*3	*3,662	*3	*1,456	—	—	—	—

Footnotes at end of table.

Table 1.3—Receipts, Selected Deductions, Net Income, and Coefficient of Variation, 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	Depre- ciation	Payroll	Net income (less deficit)	Net income		Deficit		Coefficient of variation (Percent)*			
							Number of businesses	Amount	Number of businesses	Amount	Number of businesses	Business receipts	Net income	Deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Finance, Insurance, and Real Estate—Continued														
Real estate: Operators and lessors of buildings														
Total	29,487	1,105,493	122,033	189,587	51,692	-33,298	13,495	111,693	15,983	144,991	9.2	9.8	13.7	8.1
Under \$2,500	5,834	7,560	*3	4,260	481	-8,846	1,631	1,005	4,295	9,851	19.9	20.3	36.7	26.6
\$2,500 under \$5,000	5,173	18,145	*164	9,168	14	-8,549	1,503	996	3,670	10,545	22.7	22.7	43.6	34.2
\$5,000 under \$10,000	7,150	48,129	—	10,005	272	-720	3,412	9,730	3,738	10,450	21.6	21.1	41.6	33.9
\$10,000 under \$25,000	4,991	81,967	*1,239	14,944	2,317	3,981	3,291	18,896	1,699	14,915	23.7	25.0	33.9	29.0
\$25,000 under \$50,000	2,444	89,873	*165	18,603	1,640	13,965	1,631	23,171	813	9,206	29.2	28.9	41.5	24.4
\$50,000 under \$100,000	1,897	139,678	*11,776	22,827	10,716	-10,132	807	8,519	690	18,651	29.1	29.9	37.1	30.3
\$100,000 under \$200,000	872	127,917	3,351	28,670	7,895	-2,470	485	12,901	387	15,371	20.6	21.5	36.2	20.4
\$200,000 under \$500,000	744	208,008	45,537	29,990	8,760	-675	482	19,866	262	20,541	34.7	28.5	29.2	20.5
\$500,000 under \$1,000,000	190	161,846	*19,811	19,653	6,489	-296	121	10,484	69	10,780	34.4	37.2	39.3	30.8
\$1,000,000 under \$2,000,000	59	79,560	*2,145	12,187	7,204	-6,457	24	4,592	35	11,049	20.0	20.0	28.0	24.6
\$2,000,000 under \$5,000,000	28	87,023	*33,003	9,765	*3,909	-8,747	*8	*1,533	*21	*9,261	31.8	30.9	32.2	—
\$5,000,000 under \$10,000,000	**5	**57,787	—	**9,515	**1,995	**—352	**	**	**4	**4,371	—	—	—	—
\$10,000,000 or more	**	**	*4,839	—	—	—	—	—	—	—	—	—	—	—
Real estate: Lessors, other than buildings														
Total	35,373	112,881	2,890	38,381	5,290	-49,859	11,991	26,067	23,372	75,926	18.1	20.2	41.1	19.0
Under \$2,500	28,271	21,883	—	18,151	1,311	-38,359	8,155	3,105	20,111	41,464	18.7	24.9	48.7	26.6
\$2,500 under \$5,000	4,430	16,164	*2	3,766	247	-9,404	2,273	907	2,157	10,311	43.7	49.1	42.6	47.4
\$5,000 under \$10,000	538	4,051	*126	2,909	*143	-3,882	98	387	440	4,269	52.6	55.1	39.9	64.1
\$10,000 under \$25,000	1,329	18,519	*757	3,962	404	247	874	9,774	450	9,527	48.1	47.8	87.4	63.3
\$25,000 under \$50,000	691	22,835	*669	6,293	*273	1,896	542	7,290	**150	**5,430	70.1	69.0	84.0	—
\$50,000 under \$100,000	*32	*1,874	*33	*126	*24	*1,343	*91	*1,379	**	**	—	—	—	—
\$100,000 under \$200,000	*61	*9,759	*14	*1,598	*2,349	*5	*434	*56	*2,783	—	—	—	—	—
\$200,000 under \$500,000	*18	*6,311	**122	**1,947	**149	**363	**13	**2,791	**8	**2,142	—	—	—	—
\$500,000 under \$1,000,000	**	**	**	**	**	**	—	—	—	—	—	—	—	—
\$1,000,000 under \$2,000,000	**3	**10,485	1,181	**1,193	**1,141	**286	**	**	—	—	—	—	—	—
\$2,000,000 under \$5,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$5,000,000 under \$10,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$10,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Real estate: Real estate agents, brokers, and managers														
Total	547,811	8,475,428	875,104	247,485	160,753	3,436,739	420,956	3,733,702	126,605	296,963	2.1	3.2	2.7	6.2
Under \$2,500	170,230	160,791	1,720	17,084	1,120	-90,348	75,978	52,512	94,003	142,860	4.0	5.2	8.1	8.5
\$2,500 under \$5,000	84,498	308,016	406	15,506	526	99,178	68,836	131,117	15,662	31,939	5.8	5.9	7.1	14.7
\$5,000 under \$10,000	98,097	716,761	2,497	26,420	661	343,642	89,306	366,727	8,781	25,085	5.8	5.8	6.6	25.1
\$10,000 under \$25,000	120,034	1,907,676	10,181	58,405	7,552	1,150,973	115,184	1,181,428	4,870	30,456	4.6	4.6	4.8	26.3
\$25,000 under \$50,000	44,419	1,526,850	59,711	34,708	20,521	935,613	42,989	948,933	1,430	12,780	6.0	6.1	6.1	24.8
\$50,000 under \$100,000	18,382	1,195,567	113,378	29,977	31,313	527,525	17,552	537,956	830	10,431	8.2	8.0	7.6	26.7
\$100,000 under \$200,000	8,033	1,081,107	191,879	19,436	36,298	292,512	7,383	302,484	650	9,972	12.0	12.0	9.5	34.3
\$200,000 under \$500,000	3,424	872,295	287,649	18,460	32,121	144,088	3,188	152,713	235	8,625	16.0	15.9	13.9	24.3
\$500,000 under \$1,000,000	578	356,707	110,376	13,059	12,471	31,086	481	42,425	97	11,339	24.5	23.2	21.3	44.9
\$1,000,000 under \$2,000,000	92	122,511	63,659	4,004	5,268	4,534	69	9,001	23	4,467	18.7	18.9	21.6	17.8
\$2,000,000 under \$5,000,000	18	59,032	*14,235	*5,956	*4,842	-1,039	*5	*2,051	**14	**9,009	35.0	39.7	—	44.1
\$5,000,000 under \$10,000,000	**6	**68,115	**19,213	**4,450	**6,060	**—1,025	**5	**4,894	**	—	—	—	—	—
\$10,000,000 or more	**	**	**	**	**	**	—	—	—	—	—	—	—	—

Footnotes at end of table.

Table 1.3—Receipts, Selected Deductions, Net Income, and Coefficient of Variation, 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	Depre- ciation	Payroll	Net income (less deficit)	Net income		Deficit		Coefficient of variation (Percent) ^a			
							Number of businesses	Amount	Number of businesses	Amount	Number of businesses	Business receipts	Net income	Deficit
Finance, Insurance, and Real Estate—Continued														
Real estate: Subdividers and developers, except cemeteries														
Total	7,507	721,776	394,382	17,000	22,344	83,234	4,634	125,975	2,873	42,741	13.2	13.9	12.6	16.2
Under \$2,500	1,613	624	*25	409	*347	-10,913	*307	*65	1,306	10,978	35.7	48.3	—	23.9
\$2,500 under \$5,000	276	1,271	*250	*83	*32	441	*239	*778	*37	*338	54.1	55.9	—	—
\$5,000 under \$10,000	904	6,330	*3,101	*1,961	*18	-5,106	*341	*1,194	*563	*6,300	47.6	47.4	—	22.9
\$10,000 under \$25,000	1,357	22,997	6,726	614	*949	9,177	1,149	11,651	208	2,474	28.3	29.3	35.6	—
\$25,000 under \$50,000	591	24,436	6,691	199	*67	12,457	517	14,074	*74	*1,617	35.7	37.2	49.0	—
\$50,000 under \$100,000	846	62,802	34,061	1,460	*1,113	9,912	619	13,873	227	3,961	32.3	33.3	37.2	26.6
\$100,000 under \$200,000	1,259	202,421	65,357	1,412	7,714	38,146	905	41,458	354	3,312	30.4	34.2	26.3	35.5
\$200,000 under \$500,000	395	123,268	75,068	3,551	4,132	11,750	341	17,385	*54	*5,635	35.3	33.0	26.3	—
\$500,000 under \$1,000,000	201	130,810	99,454	1,668	2,835	6,458	162	11,650	39	5,192	41.8	38.6	33.3	42.3
\$1,000,000 under \$2,000,000	40	58,534	38,530	1,295	*786	6,611	36	8,114	*4	*1,503	23.4	23.5	28.4	—
\$2,000,000 under \$5,000,000	22	63,538	41,255	*1,443	*1,991	3,604	*18	*5,732	*7	*1,431	28.6	27.4	27.0	—
\$5,000,000 under \$10,000,000	*3	*24,845	3,864	**2,905	**2,360	**697	**	**	**	**	—	—	—	—
\$10,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Other real estate														
Total	22,771	493,582	51,798	15,720	37,371	198,946	18,071	217,100	4,700	18,154	10.9	11.1	11.3	34.7
Under \$2,500	4,214	3,949	*5	*369	*11	-3,798	1,364	1,248	*2,850	*5,046	30.6	46.7	66.3	—
\$2,500 under \$5,000	1,943	7,408	*104	*67	*36	2,655	1,514	3,144	*429	*489	32.0	32.5	41.9	—
\$5,000 under \$10,000	5,030	35,783	*4	957	*98	16,286	4,057	16,292	*973	*2,006	26.2	27.1	34.3	—
\$10,000 under \$25,000	5,984	87,996	*1,884	2,499	*2,561	46,198	5,980	47,220	*34	*1,022	21.2	21.7	22.4	—
\$25,000 under \$50,000	3,461	122,054	*659	6,597	7,092	57,894	3,187	61,279	*274	*3,385	22.4	22.4	23.3	—
\$50,000 under \$100,000	1,631	109,968	*3,428	3,590	14,489	45,348	1,496	50,674	**137	**6,133	25.8	24.5	25.6	—
\$100,000 under \$200,000	293	39,567	*1,477	675	4,700	17,328	293	17,328	—	—	37.3	38.7	36.1	—
\$200,000 under \$500,000	170	48,549	*20,461	649	3,116	14,886	168	15,673	**32	**2,242	3	73	55.2	53.9
\$500,000 under \$1,000,000	*35	*38,308	**23,776	**317	**5,268	**2,169	**32	**32	**32	**2,242	3	73	55.2	49.9
\$1,000,000 under \$2,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$2,000,000 under \$5,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$5,000,000 under \$10,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$10,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Services														
Total	3,302,537	67,791,043	11,962,572	3,025,427	9,331,906	22,516,228	2,597,930	24,558,705	700,314	2,042,477	0.7	1.2	1.0	2.7
Under \$2,500	1,111,105	1,139,042	106,675	227,515	17,872	-258,193	682,677	475,429	424,665	733,622	1.5	2.0	2.7	3.7
\$2,500 under \$5,000	504,116	1,821,466	160,562	142,621	34,572	551,589	405,214	782,172	98,806	230,583	2.5	2.6	3.3	7.4
\$5,000 under \$10,000	457,941	3,298,609	323,656	189,155	113,376	1,255,792	390,501	1,468,783	67,306	212,991	2.6	2.7	3.2	8.4
\$10,000 under \$25,000	549,460	8,762,924	1,170,668	459,663	543,825	3,260,012	481,822	3,583,594	67,620	323,582	2.3	2.4	2.7	8.9
\$25,000 under \$50,000	307,675	10,951,118	1,946,520	479,263	1,175,274	4,107,591	284,106	4,277,128	23,310	169,537	2.7	2.8	2.8	10.9
\$50,000 under \$100,000	231,368	16,408,382	2,701,537	596,896	2,496,043	6,138,548	219,948	6,263,886	11,420	125,338	2.5	2.5	2.3	12.9
\$100,000 under \$200,000	113,076	15,166,118	2,532,924	588,521	2,712,618	5,305,989	108,162	5,435,038	4,914	129,049	3.0	3.0	2.3	8.1
\$200,000 under \$500,000	24,633	6,910,262	1,762,175	237,780	1,475,255	1,689,861	22,753	1,757,876	1,862	68,015	5.6	5.5	3.6	14.4
\$500,000 under \$1,000,000	2,416	1,595,302	528,259	58,612	352,642	252,367	2,118	277,637	293	25,270	10.5	9.8	6.5	18.8
\$1,000,000 under \$2,000,000	526	689,584	227,155	26,005	144,894	93,068	454	103,648	72	10,580	7.6	7.6	4.4	13.3
\$2,000,000 under \$5,000,000	183	558,111	191,052	12,525	180,455	74,825	144	86,823	39	11,898	10.4	10.5	3.5	14.4
\$5,000,000 under \$10,000,000	28	177,388	66,812	4,600	40,953	26,785	22	30,652	*8	**1,912	—	—	—	—
\$10,000,000 or more	10	312,736	*244,577	2,271	43,927	15,984	*9	*16,039	**	—	—	—	—	—

Footnotes at end of table.

Table 1.3—Receipts, Selected Deductions, Net Income, and Coefficient of Variation, 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	Depre- ciation	Payroll	Net income (less deficit)	Net income		Deficit		Coefficient of variation (Percent) ^a											
							Number of businesses	Amount	Number of businesses	Amount	Number of businesses	Business receipts	Net income	Deficit								
	(1)	(2)	(3)	(4)	(5)	(6)																
Services—Continued																						
Hotels and other lodging places: Total																						
Total	68,053	2,498,850	432,636	321,370	307,710	153,437	35,354	326,181	32,699	172,744	6,0	7.3	9.1	9.8								
Under \$2,500	8,632	8,567	594	6,080	1,086	—18,463	2,207	1,077	6,425	19,540	15.8	20.2	39.3	21.5								
\$2,500 under \$5,000	7,641	28,354	356	9,428	753	—9,968	3,233	5,578	4,408	15,546	20.4	21.2	41.2	32.1								
\$5,000 under \$10,000	9,881	73,524	7,695	24,573	3,382	—29,920	2,144	4,857	7,737	34,777	16.8	17.5	42.2	23.8								
\$10,000 under \$25,000	20,280	352,461	56,369	55,066	13,268	4,420	11,508	42,469	8,772	38,049	11.9	12.3	19.1	24.1								
\$25,000 under \$50,000	9,283	349,026	61,379	49,880	28,945	37,417	6,131	58,425	3,152	21,008	16.1	16.3	23.0	33.6								
\$50,000 under \$100,000	7,237	508,379	61,363	63,762	57,384	74,552	6,083	85,586	1,154	11,034	15.9	16.0	19.5	26.9								
\$100,000 under \$200,000	3,716	508,899	83,662	59,758	73,714	61,784	2,991	71,409	725	9,625	19.4	19.6	21.0	40.7								
\$200,000 under \$500,000	1,097	363,126	54,696	30,890	72,706	31,807	871	42,304	226	10,697	23.1	25.5	25.0	36.4								
\$500,000 under \$1,000,000	203	139,213	50,356	10,710	21,364	2,019	139	6,962	64	4,943	33.1	34.9	29.2	39.3								
\$1,000,000 under \$2,000,000	65	86,845	29,251	6,159	18,244	405	39	4,106	26	3,701	18.7	20.2	33.2	37.0								
\$2,000,000 under \$5,000,000	12	42,810	13,684	2,765	11,160	—459	*5	*1,945	*7	*2,404	—	—	—	—								
\$5,000,000 under \$10,000,000	*6	*37,746	*13,231	*2,499	*6,324	*43	*3	*1,463	*3	*1,420	—	—	—	—								
\$10,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—								
Hotels and other lodging places: Motels, motor hotels, and tourist courts																						
Total	35,432	1,590,620	228,864	214,064	209,656	106,797	17,557	199,663	17,875	92,886	8.2	8.8	11.8	14.7								
Under \$2,500	2,431	2,452	*69	1,995	*177	—6,002	*46	*11	2,385	6,013	31.7	36.4	98.6	42.4								
\$2,500 under \$5,000	2,435	9,339	*281	3,956	*373	—4,265	*540	*631	1,895	4,896	28.3	29.3	67.0	52.8								
\$5,000 under \$10,000	5,724	42,279	*2,361	16,109	1,156	—22,926	734	721	4,990	23,647	23.3	24.5	41.2	32.6								
\$10,000 under \$25,000	10,760	188,504	13,696	34,054	8,417	—4,936	5,120	15,148	5,640	20,084	16.6	16.8	29.8	38.7								
\$25,000 under \$50,000	5,209	203,719	31,600	25,988	22,242	19,244	3,557	31,781	1,652	12,537	19.9	20.9	30.0	41.7								
\$50,000 under \$100,000	5,196	364,749	24,172	46,114	41,766	61,498	4,731	68,577	465	7,079	18.7	18.8	22.5	32.6								
\$100,000 under \$200,000	2,791	374,021	68,577	47,042	52,104	41,943	2,201	44,515	590	2,572	23.3	23.6	25.6	32.1								
\$200,000 under \$500,000	711	219,011	28,445	23,358	46,488	20,924	534	28,416	177	7,492	27.6	26.9	29.4	49.6								
\$500,000 under \$1,000,000	115	76,731	23,398	7,846	15,349	326	57	4,396	58	4,070	29.1	33.0	44.8	—								
\$1,000,000 under \$2,000,000	50	67,700	22,568	4,505	12,722	836	33	3,832	*17	*2,996	22.3	23.2	35.0	—								
\$2,000,000 under \$5,000,000	*6	*18,263	*4,495	*1,270	*4,747	*41	*44	*1,635	*6	*1,480	—	—	—	—								
\$5,000,000 under \$10,000,000	*4	*23,852	*9,202	*1,827	*4,115	*114	**	**	**	**	—	—	—	—								
\$10,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—								
Other lodging places																						
Total	32,621	908,330	203,772	107,306	98,054	46,640	17,797	126,518	14,824	79,878	9.0	12.8	14.3	12.8								
Under \$2,500	6,201	6,115	*525	4,085	909	—12,461	2,161	1,066	4,040	13,527	18.2	24.2	39.7	24.6								
\$2,500 under \$5,000	5,206	19,015	*75	5,472	*380	—5,703	2,693	4,947	2,513	10,650	26.9	28.2	45.7	40.2								
\$5,000 under \$10,000	4,157	31,245	5,334	8,464	2,226	—6,994	1,410	4,136	2,747	11,130	23.8	24.5	49.0	27.1								
\$10,000 under \$25,000	9,520	163,957	42,673	21,012	4,851	9,356	6,388	27,321	3,132	17,965	17.3	18.1	24.7	26.9								
\$25,000 under \$50,000	4,074	145,307	29,779	23,692	6,103	18,173	2,574	26,644	1,500	8,471	26.3	26.0	35.6	56.0								
\$50,000 under \$100,000	2,041	143,630	37,191	17,648	15,598	13,054	1,352	17,009	*689	*3,955	30.2	30.4	38.3	—								
\$100,000 under \$200,000	925	134,878	15,085	12,716	21,610	19,841	790	26,894	135	7,053	33.9	35.0	36.3	54.3								
\$200,000 under \$500,000	386	144,115	26,251	7,532	26,218	10,683	337	13,888	49	3,205	41.4	49.4	46.5	36.3								
\$500,000 under \$1,000,000	*88	*62,482	*26,958	*2,684	*6,015	*1,693	*82	*2,566	*6	*873	66.1	69.2	55.6	77.2								
\$1,000,000 under \$2,000,000	*15	*19,145	*6,683	*1,654	*5,522	*431	*6	*274	*9	*705	—	—	—	—								
\$2,000,000 under \$5,000,000	*8	*38,441	*13,218	*2,167	*8,622	*571	*4	*1,773	*4	*2,344	—	—	—	—								
\$5,000,000 under \$10,000,000	**	**	**	**	**	**	**	**	**	**	—	—	—	—								
\$10,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—								

Footnotes at end of table.

Table 1.3—Receipts, Selected Deductions, Net Income, and Coefficient of Variation, 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	Depre- ciation	Payroll	Net income (less deficit)	Net income		Deficit		Coefficient of variation (Percent) ^a			
							Number of businesses	Amount	Number of businesses	Amount	Number of businesses	Business receipts	Net income	Deficit
Services—Continued														
Personal services: Total														
Total	679,110	\$8,583,855	1,721,460	410,032	1,644,531	2,138,083	570,458	2,320,341	108,099	182,258	2.1	3.6	3.3	8.7
Under \$2,500	238,110	262,585	20,852	22,900	1,479	62,250	177,822	114,171	59,867	51,921	3.7	4.4	5.7	11.0
\$2,500 under \$5,000	121,967	447,980	44,577	25,346	5,001	162,388	108,386	185,505	13,581	23,117	5.3	5.5	6.6	25.1
\$5,000 under \$10,000	120,877	856,015	80,800	33,291	37,717	368,056	109,632	389,274	11,111	21,218	5.5	5.6	6.7	22.5
\$10,000 under \$25,000	113,030	1,760,694	256,038	78,368	218,596	605,641	99,936	638,689	13,094	33,048	5.5	5.6	6.6	17.5
\$25,000 under \$50,000	47,739	1,678,830	382,657	86,069	391,390	328,696	40,524	360,763	7,215	32,067	7.7	8.0	9.3	25.8
\$50,000 under \$100,000	27,355	1,826,436	482,770	86,435	489,588	329,676	24,639	345,802	2,716	16,126	8.7	8.8	9.7	44.2
\$100,000 under \$200,000	8,292	1,124,075	255,750	59,757	313,048	201,303	7,777	206,064	*515	*4,761	13.6	13.7	13.4	—
\$200,000 under \$500,000	1,682	538,200	175,768	15,480	170,099	73,448	1,682	73,448	—	—	21.7	22.7	21.2	—
\$500,000 under \$1,000,000	*46	*38,859	*15,613	*807	*5,757	*5,883	*46	*5,853	—	—	—	—	—	—
\$1,000,000 under \$2,000,000	*6	*6,938	*951	*380	*2,500	*428	*6	*428	—	—	—	—	—	—
\$2,000,000 under \$5,000,000	**6	**23,243	*5,886	*189	*9,356	*344	*6	**344	—	—	—	—	—	—
\$5,000,000 under \$10,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$10,000,000 or more	**	**	—	—	—	—	—	—	—	—	—	—	—	—
Personal services: Coin-operated laundries and dry cleaning														
Total	26,060	618,255	83,972	79,371	60,520	41,704	15,442	72,282	10,818	30,578	10.5	13.8	17.5	22.3
Under \$2,500	2,600	3,711	*47	1,605	*11	-1,961	*545	*199	2,055	2,160	34.2	42.4	40.1	—
\$2,500 under \$5,000	3,404	14,159	*487	3,586	*57	-658	*1,790	*2,100	1,614	2,759	31.5	32.3	50.0	—
\$5,000 under \$10,000	3,876	29,472	1,490	5,509	2,710	-2,408	*1,436	*2,857	2,440	5,265	31.2	32.7	34.2	—
\$10,000 under \$25,000	8,712	144,553	13,259	18,987	6,669	8,889	5,731	16,723	2,981	7,834	17.8	18.2	26.8	32.7
\$25,000 under \$50,000	4,576	173,412	25,372	18,551	20,381	22,141	3,611	26,832	*765	*4,691	23.6	24.8	32.7	—
\$50,000 under \$100,000	1,854	120,801	19,668	15,347	12,734	9,416	1,339	13,531	*515	*4,115	33.5	34.4	45.8	—
\$100,000 under \$200,000	*1,021	*115,845	*13,569	*15,319	*16,677	*5,335	*773	*9,090	*248	*3,755	—	—	—	—
\$200,000 under \$500,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$500,000 under \$1,000,000	*17	*16,302	*10,080	*467	*1,281	*950	*17	*950	—	—	—	—	—	—
\$1,000,000 under \$2,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$2,000,000 under \$5,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$5,000,000 under \$10,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$10,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Personal services: Other laundry, cleaning, and garment services														
Total	53,513	1,577,916	374,054	74,956	370,450	289,484	43,194	312,198	10,319	22,714	7.8	9.9	9.9	22.0
Under \$2,500	8,345	8,405	537	1,273	*16	-2,288	5,237	3,778	3,108	6,066	21.4	30.8	53.9	52.0
\$2,500 under \$5,000	2,735	11,421	*135	665	*261	1,448	*2,165	*2,115	*570	*667	38.0	40.2	—	—
\$5,000 under \$10,000	9,520	67,162	13,634	2,328	*4,334	9,639	7,550	13,955	*1,970	*4,316	21.1	21.5	27.6	—
\$10,000 under \$25,000	14,668	240,570	46,889	16,179	18,596	54,139	11,478	61,222	3,190	7,083	15.4	15.7	19.2	39.4
\$25,000 under \$50,000	9,417	337,591	87,272	18,042	75,592	75,458	8,216	79,132	*1,201	*3,674	17.6	18.1	20.6	—
\$50,000 under \$100,000	6,130	415,148	117,918	17,519	115,692	83,379	5,853	84,203	*277	*824	19.0	18.9	19.7	—
\$100,000 under \$200,000	2,108	296,968	58,394	11,695	97,836	48,464	2,105	48,548	*3	*64	28.5	27.6	28.7	—
\$200,000 under \$500,000	*581	*194,931	*48,613	*7,163	*56,563	*18,477	*581	*18,477	—	—	38.8	39.9	—	—
\$500,000 under \$1,000,000	**9	**5,720	**662	**92	**1,660	**768	**9	**768	—	—	90.7	90.7	—	—
\$1,000,000 under \$2,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$2,000,000 under \$5,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$5,000,000 under \$10,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$10,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—

Footnotes at end of table.

Table 1.3—Receipts, Selected Deductions, Net Income, and Coefficient of Variation, 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	Depre- ciation	Payroll	Net income (less deficit)	Net income		Deficit		Coefficient of variation (Percent)			
							Number of businesses	Amount	Number of businesses	Amount	Number of businesses	Business receipts	Net income	Deficit
Services—Continued														
Personal services: Photographic studios, portrait														
Total	46,583	568,807	194,997	35,857	41,252	64,722	24,510	111,128	22,073	46,406	8,2	13.4	15.6	19.4
Under \$2,500	17,431	15,685	3,549	6,683	197	-14,105	3,737	1,580	13,694	15,685	12.9	16.4	37.0	18.1
\$2,500 under \$5,000	10,368	37,342	9,146	4,577	*289	-5,316	7,281	5,664	3,087	10,980	17.7	18.2	25.9	44.5
\$5,000 under \$10,000	4,628	32,989	5,284	1,368	*950	4,640	3,166	6,788	*1,482	4,148	28.4	40.8	—	—
\$10,000 under \$25,000	6,057	97,348	30,484	4,797	6,247	18,490	4,495	23,663	*1,562	5,173	23.6	32.1	—	—
\$25,000 under \$50,000	5,815	204,567	68,713	10,075	12,119	21,764	3,547	32,184	*2,268	*10,420	24.3	25.0	32.0	—
\$50,000 under \$100,000	2,206	162,706	74,677	8,192	17,686	33,120	2,206	33,120	—	—	29.9	29.8	31.0	—
\$100,000 under \$200,000	*61	*10,708	*2,937	*108	*1,381	*3,653	*61	*3,653	—	—	—	—	—	—
\$200,000 under \$500,000	*17	*7,262	*227	*57	*2,383	*2,476	*17	*2,476	—	—	—	—	—	—
\$500,000 under \$1,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$1,000,000 under \$2,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$2,000,000 under \$5,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$5,000,000 under \$10,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$10,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Personal services: Beauty shops														
Total	241,266	3,155,061	625,998	104,438	910,413	829,077	206,066	878,134	35,200	49,057	3.7	5.5	5.3	16.7
Under \$2,500	54,186	73,893	11,519	5,986	923	9,245	35,199	21,991	18,987	12,746	8.1	9.2	12.1	19.5
\$2,500 under \$5,000	51,062	194,079	27,960	10,996	3,237	69,595	45,904	75,146	5,158	5,551	8.3	8.5	10.1	34.9
\$5,000 under \$10,000	54,355	387,050	45,202	12,666	20,861	174,326	50,978	178,331	3,376	4,005	8.1	8.3	9.7	47.2
\$10,000 under \$25,000	50,913	786,877	114,211	28,573	155,662	260,392	46,165	271,168	4,748	10,776	8.3	8.5	8.9	32.0
\$25,000 under \$50,000	18,543	649,282	143,079	22,627	226,834	134,415	16,984	140,833	1,559	6,418	12.3	12.6	14.5	48.4
\$50,000 under \$100,000	9,253	594,035	121,844	14,728	268,612	102,482	7,986	111,316	1,267	8,834	14.5	14.8	17.1	64.4
\$100,000 under \$200,000	2,491	325,669	103,267	6,117	147,806	62,516	2,386	63,243	*105	*727	23.7	24.4	24.5	—
\$200,000 under \$500,000	*458	*139,607	*56,430	*2,745	*84,216	*15,773	*458	*15,773	—	—	—	—	—	—
\$500,000 under \$1,000,000	*5	*4,569	*2,486	—	*2,262	*333	*5	*333	—	—	—	—	—	—
\$1,000,000 under \$2,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$2,000,000 under \$5,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$5,000,000 under \$10,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$10,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Personal services: Barber shops														
Total	76,095	738,073	26,239	15,480	82,249	392,253	73,778	395,202	2,317	2,949	7.1	8.9	8.5	58.6
Under \$2,500	11,265	15,714	570	798	*49	5,559	9,377	6,673	1,888	1,314	17.7	19.4	22.8	43.2
\$2,500 under \$5,000	14,879	52,566	1,284	1,141	*476	28,169	14,727	28,219	*152	*50	17.4	18.7	—	—
\$5,000 under \$10,000	26,133	187,729	3,078	2,980	*4,774	119,165	26,133	119,165	—	—	12.5	12.8	13.1	—
\$10,000 under \$25,000	19,794	297,847	12,563	5,616	15,483	190,711	18,794	190,711	—	—	13.6	13.6	13.6	—
\$25,000 under \$50,000	3,149	107,887	*3,034	2,333	32,124	36,761	3,121	36,765	*28	*4	30.2	32.2	31.5	—
\$50,000 under \$100,000	*715	*45,391	*2,125	*1,300	*15,995	*7,992	*466	*9,573	*249	*1,581	—	—	—	—
\$100,000 under \$200,000	*151	*16,468	*2,444	*1,137	*4,321	*3,360	*151	*3,360	—	—	—	—	—	—
\$200,000 under \$500,000	*9	*14,473	*1,141	*175	**9,047	**536	*9	**536	—	—	—	—	—	—
\$500,000 under \$1,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$1,000,000 under \$2,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$2,000,000 under \$5,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$5,000,000 under \$10,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$10,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—

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Footnotes at end of table.

Table 1.3—Receipts, Selected Deductions, Net Income, and Coefficient of Variation, 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	Depre- ciation	Payroll	Net income (less deficit)	Net income		Deficit		Coefficient of variation (Percent) ^a			
							Number of businesses	Amount	Number of businesses	Amount	Number of businesses	Business receipts	Net income	Deficit
Services—Continued														
Other personal services														
Total	235,593	1,905,843	416,200	99,930	178,647	520,843	207,466	551,397	27,572	30,554	3,7	8.1	6.3	18.9
Under \$2,500	144,283	145,177	4,630	6,555	283	65,800	123,727	79,750	20,135	13,950	4,8	5.7	6.7	19.5
\$2,500 under \$5,000	39,519	138,413	5,565	4,381	681	69,150	36,519	72,261	3,000	3,111	9.1	9.3	10.5	64.9
\$5,000 under \$10,000	22,365	151,613	12,112	8,440	4,088	62,694	20,368	66,178	1,863	3,484	12.5	12.7	15.6	44.7
\$10,000 under \$25,000	12,886	183,489	38,652	5,216	15,959	73,020	12,273	75,202	613	2,182	16.0	16.0	17.8	—
\$25,000 under \$50,000	6,239	206,091	55,187	14,441	24,340	38,157	4,845	45,017	1,394	6,860	21.2	21.4	25.4	—
\$50,000 under \$100,000	7,197	488,355	146,538	29,349	58,969	93,287	6,789	94,059	408	772	17.3	17.8	18.8	—
\$100,000 under \$200,000	2,460	358,419	75,139	25,381	45,027	77,375	2,301	76,170	159	195	24.0	24.8	21.9	—
\$200,000 under \$500,000	618	194,181	69,355	5,472	25,415	36,327	618	36,327	—	—	31.8	35.2	30.5	—
\$500,000 under \$1,000,000	16	13,502	3,047	272	1,011	4,075	16	4,075	—	—	—	—	—	—
\$1,000,000 under \$2,000,000	5	5,704	289	356	2,043	155	5	155	—	—	—	—	—	—
\$2,000,000 under \$5,000,000	5	10,989	5,686	67	1,831	203	5	203	—	—	—	—	—	—
\$5,000,000 under \$10,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$10,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Business services: Total	657,753	9,865,709	2,158,414	478,799	1,279,242	3,039,752	519,480	3,435,564	137,401	395,812	2.0	3.5	2.8	5.6
Under \$2,500	257,816	273,582	21,201	53,986	5,566	—51,934	164,392	135,295	92,823	187,229	3.3	4.1	5.4	7.9
\$2,500 under \$5,000	115,235	412,903	25,488	27,857	14,292	167,691	95,992	206,289	19,233	38,598	5.4	5.4	6.8	14.0
\$5,000 under \$10,000	89,406	652,205	51,629	36,538	19,363	304,516	80,453	343,185	8,953	38,669	5.7	5.9	6.9	17.4
\$10,000 under \$25,000	112,309	1,807,674	194,104	83,898	84,538	651,244	101,924	902,634	10,384	51,390	5.1	5.2	5.6	19.0
\$25,000 under \$50,000	43,492	1,473,618	206,195	58,202	105,068	725,233	41,753	743,155	1,480	17,922	6.9	6.9	6.9	24.6
\$50,000 under \$100,000	24,183	1,719,004	386,716	61,670	260,343	524,790	22,054	548,113	2,129	23,323	8.2	8.3	7.8	28.6
\$100,000 under \$200,000	10,376	1,444,226	393,018	65,677	304,556	275,807	8,659	294,582	1,717	18,775	12.0	12.3	10.3	27.2
\$200,000 under \$500,000	4,142	1,184,927	377,614	62,002	290,286	164,565	3,995	176,873	546	12,308	17.0	16.6	12.6	21.2
\$500,000 under \$1,000,000	626	383,816	127,311	22,020	109,062	45,311	510	49,061	116	3,750	24.6	23.7	18.9	—
\$1,000,000 under \$2,000,000	121	156,145	82,353	3,703	30,414	14,265	109	17,154	12	2,889	15.8	15.6	6.5	—
\$2,000,000 under \$5,000,000	41	120,263	73,047	2,990	53,165	10,324	33	11,283	8	959	26.6	27.7	4.8	—
\$5,000,000 under \$10,000,000	6	237,346	**219,738	**256	**2,589	**7,940	**6	**7,840	—	—	—	—	—	—
\$10,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Business services: Advertising	26,823	755,831	276,574	14,553	98,279	152,832	21,290	166,747	5,508	13,815	10.1	15.6	13.3	27.7
Total	7,146	7,513	467	1,130	145	—930	4,456	2,888	2,665	3,818	18.0	21.1	28.6	33.0
Under \$2,500	5,407	21,428	*1,704	1,029	122	7,292	3,880	8,690	1,527	*1,398	25.9	26.4	31.9	—
\$2,500 under \$5,000	3,674	27,637	*2,069	*801	987	12,875	3,438	14,178	*236	*1,303	28.6	28.1	30.3	—
\$5,000 under \$10,000	4,564	78,325	19,459	2,293	*1,665	26,267	3,928	27,895	*638	*1,629	25.6	26.6	30.9	—
\$10,000 under \$25,000	2,666	92,149	*23,114	*1,479	*635	33,395	2,664	33,396	**	**	32.0	31.6	31.8	—
\$25,000 under \$50,000	1,782	120,562	50,829	1,333	*4,507	38,094	1,721	38,271	*61	*177	30.0	28.2	33.3	—
\$50,000 under \$100,000	746	106,889	37,327	1,372	*6,136	19,557	736	19,635	*10	*78	48.6	48.8	41.2	—
\$100,000 under \$200,000	719	203,130	*86,791	1,790	70,058	15,717	414	18,662	*305	*3,145	42.5	41.7	36.3	—
\$200,000 under \$500,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$500,000 under \$1,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$1,000,000 under \$2,000,000	*19	*23,405	*20,425	*68	*874	*690	*9	*748	*10	*58	—	—	—	—
\$2,000,000 under \$5,000,000	*6	*16,299	*12,946	*46	*1,638	*777	*6	*777	—	—	—	—	—	—
\$5,000,000 under \$10,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$10,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—

Footnotes at end of table.

Table 1.3—Receipts, Selected Deductions, Net Income, and Coefficient of Variation, 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	Depre- ciation	Payroll	Net income (less deficit)	Net income		Deficit		Coefficient of variation (Percent) ^a			
							Number of businesses	Amount	Number of businesses	Amount	Number of businesses	Business receipts	Net income	Deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Services—Continued														
Business services: Services to buildings														
Total	101,492	1,251,715	289,718	43,279	315,423	402,401	91,055	412,723	10,398	10,322	6.0	9.8	8.2	23.2
Under \$2,500	34,744	41,160	1,512	1,650	664	24,407	29,099	28,094	5,606	3,687	9.8	11.3	12.6	27.6
\$2,500 under \$5,000	23,664	82,835	3,482	1,836	4,088	48,614	21,576	50,209	*2,088	*1,595	14.5	13.8	17.1	—
\$5,000 under \$10,000	15,555	112,722	7,039	5,964	8,015	56,007	13,663	59,872	1,892	3,865	14.9	15.2	17.7	44.3
\$10,000 under \$25,000	16,950	272,776	47,031	14,579	25,050	113,246	16,389	114,317	**563	**1,076	14.5	14.9	16.7	—
\$25,000 under \$50,000	5,714	192,639	45,976	7,894	42,700	69,958	5,714	69,958	—	—	23.2	23.9	23.9	—
\$50,000 under \$100,000	3,406	249,237	85,376	7,068	94,924	50,355	3,404	50,360	**	**	24.6	24.8	27.4	—
\$100,000 under \$200,000	1,054	143,817	*82,867	2,472	71,948	22,142	805	22,241	*249	*99	36.8	36.2	37.9	—
\$200,000 under \$500,000	*349	*91,713	*14,541	*1,237	*31,555	*11,203	*349	*11,203	—	—	—	—	—	—
\$500,000 under \$1,000,000	*34	*22,480	*2,207	*313	*9,545	*4,136	*34	*4,136	—	—	—	—	—	—
\$1,000,000 under \$2,000,000	*12	*15,230	*10,302	*115	*4,719	*2,126	*12	*2,126	—	—	—	—	—	—
\$2,000,000 under \$5,000,000	*10	*27,106	*9,385	*151	*22,215	*207	*10	*207	—	—	—	—	—	—
\$5,000,000 under \$10,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$10,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Business services: Management and public relations														
Total	189,713	2,323,261	102,321	63,458	133,440	1,234,839	150,882	1,349,473	38,548	114,634	3.5	4.8	4.3	10.2
Under \$2,500	76,727	77,929	2,891	9,829	1,743	—32,595	46,399	35,148	30,054	67,743	5.8	7.3	9.8	14.7
\$2,500 under \$5,000	28,516	101,921	4,062	4,720	788	49,415	24,976	54,863	3,532	5,448	9.3	9.5	11.6	23.1
\$5,000 under \$10,000	23,672	173,273	4,554	3,656	2,276	108,527	22,961	114,113	711	5,586	10.3	10.6	11.4	39.6
\$10,000 under \$25,000	36,378	575,655	17,785	16,139	13,257	336,676	32,636	352,454	3,742	15,778	8.1	8.1	8.7	31.9
\$25,000 under \$50,000	16,363	545,542	20,473	13,561	12,852	361,720	16,134	366,958	229	5,238	9.8	9.6	9.5	44.0
\$50,000 under \$100,000	5,919	409,778	26,199	8,165	25,241	221,783	5,680	228,254	239	6,471	12.9	12.9	11.2	9.7
\$100,000 under \$200,000	1,422	190,585	*12,953	2,140	33,962	88,566	1,412	89,805	*10	*1,239	23.8	23.8	17.1	—
\$200,000 under \$500,000	634	175,352	*5,988	3,718	32,457	61,657	606	67,776	27	6,119	27.4	27.1	17.8	10.8
\$500,000 under \$1,000,000	66	42,384	*4,384	984	7,244	19,277	63	20,085	*4	*1,012	36.4	30.9	27.3	—
\$1,000,000 under \$2,000,000	10	11,772	*3,032	*381	*396	5,685	*9	*5,889	**	**	—	—	—	—
\$2,000,000 under \$5,000,000	*6	*19,070	—	*165	*3,224	**	*14,128	**	**	—	—	—	—	—
\$5,000,000 under \$10,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$10,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Other business services														
Total	339,725	5,534,902	1,489,801	357,508	732,100	1,249,580	256,253	1,506,621	82,947	257,041	2.8	5.1	4.3	7.1
Under \$2,500	139,199	146,980	16,331	41,377	3,014	—42,816	84,438	69,165	54,498	111,981	4.5	5.7	7.6	9.8
\$2,500 under \$5,000	57,648	206,719	16,240	20,272	9,294	62,370	45,560	92,527	12,086	30,157	7.5	7.6	9.4	17.1
\$5,000 under \$10,000	46,505	338,573	37,967	26,117	8,085	127,107	40,391	155,022	6,114	27,915	8.1	8.2	10.4	21.6
\$10,000 under \$25,000	54,417	880,918	109,829	50,887	44,566	375,055	48,971	407,968	5,445	32,913	7.5	7.7	8.6	24.9
\$25,000 under \$50,000	18,749	643,288	116,632	35,268	48,881	260,160	17,241	272,843	1,249	12,683	10.7	10.7	11.6	29.6
\$50,000 under \$100,000	13,076	839,427	224,312	45,104	135,671	214,558	11,249	231,228	1,827	16,670	11.8	12.1	12.3	39.8
\$100,000 under \$200,000	7,154	1,002,935	279,871	59,693	192,510	145,542	5,706	162,901	1,448	17,359	15.1	15.5	29.5	—
\$200,000 under \$500,000	2,440	714,732	270,294	55,257	158,216	75,988	2,226	79,032	214	3,044	22.6	22.4	20.5	31.8
\$500,000 under \$1,000,000	432	260,458	99,277	17,511	80,761	22,700	375	23,433	**58	**3,360	32.1	31.4	30.1	—
\$1,000,000 under \$2,000,000	80	105,738	48,594	3,139	24,425	5,784	79	8,391	**	**	20.3	20.2	8.6	—
\$2,000,000 under \$5,000,000	*20	*63,496	*50,718	*2,624	*26,130	*745	*12	*1,704	*8	*859	—	—	—	—
\$5,000,000 under \$10,000,000	*5	*231,638	**219,738	**250	**2,547	**2,407	**5	**2,407	—	—	—	—	—	—
\$10,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—

Footnotes at end of table.

Table 1.3—Receipts, Selected Deductions, Net Income, and Coefficient of Variation, 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	Depre- ciation	Payroll	Net income (less deficit)	Net income		Deficit		Coefficient of variation (Percent)*			
							Number of businesses	Amount	Number of businesses	Amount	Number of businesses	Business receipts	Net income	Deficit
Services—Continued														
Automobile repair and services: Total														
Total	202,063	7,350,378	3,439,120	282,564	1,181,793	1,034,335	157,922	1,154,534	44,085	120,199	4.0	5.1	5.2	12.2
Under \$2,500	29,037	33,707	9,447	14,836	302	-14,298	14,027	9,172	14,954	23,470	10.9	13.7	20.5	17.3
\$2,500 under \$5,000	25,111	94,666	24,489	7,299	1,125	18,476	16,880	27,507	8,231	9,031	13.2	13.5	19.9	29.5
\$5,000 under \$10,000	24,905	179,548	46,754	13,465	2,189	40,238	17,694	51,311	7,211	11,073	12.4	12.6	16.8	25.1
\$10,000 under \$25,000	47,067	780,909	267,182	43,806	43,290	152,997	39,646	185,315	7,421	32,318	8.7	8.9	11.4	27.9
\$25,000 under \$50,000	36,649	1,324,929	591,139	45,584	153,288	261,690	33,549	272,920	3,100	11,230	9.5	9.6	10.8	36.1
\$50,000 under \$100,000	22,267	1,613,071	718,742	53,645	287,270	240,864	20,387	259,743	1,880	18,879	9.7	9.9	11.4	41.4
\$100,000 under \$200,000	11,900	1,654,927	818,827	56,791	362,522	206,150	11,197	209,322	703	3,172	12.7	12.9	13.9	39.8
\$200,000 under \$500,000	4,562	1,255,986	688,401	35,055	280,761	103,627	3,991	114,164	571	10,537	17.1	16.2	16.8	45.2
\$500,000 under \$1,000,000	501	321,189	217,686	6,890	42,972	22,566	501	22,566	—	—	28.7	27.1	29.9	—
\$1,000,000 under \$2,000,000	58	73,017	40,374	4,789	7,343	2,095	**50	**2,514	*9	*403	24.4	24.5	47.7	—
\$2,000,000 under \$5,000,000	**6	**18,429	**16,079	**304	**731	**70	—	—	*5	*86	89.1	—	—	—
\$5,000,000 under \$10,000,000	**6	**18,429	**16,079	**304	**731	**70	—	—	—	—	—	—	—	—
\$10,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Automobile repair and services: Automobile repair shops: Total														
Total	167,565	6,339,469	3,176,165	163,588	1,068,083	913,031	135,167	988,008	32,398	74,977	4.5	5.6	5.6	15.2
Under \$2,500	22,233	27,298	9,325	7,688	*185	-5,551	12,105	7,694	10,128	13,245	12.7	16.0	23.1	23.5
\$2,500 under \$5,000	20,231	76,047	23,949	3,857	1,121	15,274	14,196	22,944	6,035	7,670	15.3	15.7	22.7	34.2
\$5,000 under \$10,000	19,328	141,896	44,637	6,126	2,179	31,262	13,541	39,659	5,787	8,397	14.5	14.7	19.7	30.8
\$10,000 under \$25,000	38,534	643,165	247,036	25,069	32,688	137,729	32,981	155,341	5,553	17,612	9.8	10.0	12.6	33.8
\$25,000 under \$50,000	31,723	1,155,994	574,825	25,113	143,332	223,420	29,195	229,461	2,528	6,041	10.4	10.5	11.7	33.8
\$50,000 under \$100,000	20,456	1,479,887	686,411	40,612	274,323	217,606	18,848	230,805	1,608	13,199	10.3	10.5	12.1	51.9
\$100,000 under \$200,000	10,722	1,490,066	793,750	32,467	330,207	181,716	10,341	184,182	*381	*2,466	13.6	13.8	14.8	—
\$200,000 under \$500,000	3,918	1,043,403	566,546	19,252	246,850	93,164	3,543	99,476	*375	*6,312	19.0	18.1	18.6	—
\$500,000 under \$1,000,000	391	247,625	180,582	3,158	34,775	17,768	391	17,768	—	—	33.2	32.1	33.0	—
\$1,000,000 under \$2,000,000	*29	*34,088	*29,104	*246	*2,423	*643	*26	*678	*3	*35	—	—	—	—
\$2,000,000 under \$5,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$5,000,000 under \$10,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$10,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Automobile repair and services: Automobile repair shops: General automobile repair shops														
Total	101,636	3,701,006	1,879,696	99,722	569,747	531,275	80,682	579,550	20,954	48,275	5.7	7.3	7.3	20.3
Under \$2,500	15,222	17,533	6,246	5,084	*53	-4,562	7,667	5,753	7,555	10,315	15.6	20.6	27.7	28.1
\$2,500 under \$5,000	10,756	39,842	15,569	2,003	989	4,288	7,295	8,883	3,461	4,595	19.4	19.5	30.1	44.0
\$5,000 under \$10,000	13,293	94,989	29,919	4,426	2,068	19,471	8,973	25,698	4,320	6,227	17.5	17.7	24.1	34.7
\$10,000 under \$25,000	19,969	328,767	134,526	13,458	15,658	62,101	16,417	76,124	3,552	14,023	13.1	13.6	17.4	41.2
\$25,000 under \$50,000	22,029	800,460	393,649	18,836	73,847	170,298	21,312	171,942	*717	*1,644	12.5	12.6	13.8	—
\$50,000 under \$100,000	11,800	828,313	394,707	24,961	142,512	119,367	10,933	128,884	*867	*9,517	13.7	14.0	16.1	—
\$100,000 under \$200,000	6,359	897,611	470,071	21,159	206,556	94,275	6,013	95,622	*1,347	17.7	18.1	19.3	—	—
\$200,000 under \$500,000	1,942	513,494	307,526	7,265	97,563	54,036	1,809	54,608	*133	*572	26.4	25.3	25.7	—
\$500,000 under \$1,000,000	252	163,395	114,312	2,338	28,640	11,820	252	11,820	—	—	40.6	37.6	43.2	—
\$1,000,000 under \$2,000,000	*14	*16,602	*13,171	*192	*1,861	*181	*11	*216	*3	*35	—	—	—	—
\$2,000,000 under \$5,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$5,000,000 under \$10,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$10,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—

Table 1.3—Receipts, Selected Deductions, Net Income, and Coefficient of Variation, 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	Depre- ciation	Payroll	Net income (less deficit)	Net income		Deficit		Coefficient of variation (Percent) ¹			
							Number of businesses	Amount	Number of businesses	Amount	Number of businesses	Business receipts	Net income	Deficit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	
Services—Continued														
Automobile repair and services: Automobile repair shops: Other automobile repair														
Total	65,929	2,638,463	1,296,469	63,866	498,336	381,756	54,485	408,458	11,444	26,702	7.4	8.9	8.9	22.0
Under \$2,500	7,011	9,765	3,079	2,604	*132	-989	4,438	1,941	2,573	2,930	21.9	25.1	40.6	38.8
\$2,500 under \$5,000	9,475	36,205	8,380	1,854	*132	10,986	6,901	14,061	2,574	3,075	24.3	25.2	31.9	54.4
\$5,000 under \$10,000	6,035	46,907	14,718	1,700	*111	11,791	4,568	13,981	*1,467	*2,170	25.7	26.3	34.1	—
\$10,000 under \$25,000	18,565	314,398	112,510	11,611	17,030	75,628	16,564	79,217	2,001	3,589	14.7	14.9	18.1	40.1
\$25,000 under \$50,000	9,694	355,534	181,176	6,277	69,485	53,122	7,883	57,519	*1,811	*4,397	18.8	18.1	22.3	—
\$50,000 under \$100,000	6,656	651,574	291,704	15,651	131,811	98,239	7,915	101,921	*741	*3,682	15.6	16.0	18.5	—
\$100,000 under \$200,000	4,363	592,455	323,679	11,308	123,651	87,441	4,328	88,560	*35	*1,119	21.2	21.3	22.7	—
\$200,000 under \$500,000	1,976	529,909	279,020	11,987	149,287	39,128	1,734	44,868	*242	*5,740	27.5	25.8	26.9	—
\$500,000 under \$1,000,000	*139	*84,230	*66,270	*820	*6,135	*5,948	*139	*5,948	—	—	—	—	—	—
\$1,000,000 under \$2,000,000	*15	*17,486	*15,933	*54	*562	*462	*15	*462	—	—	—	—	—	—
\$2,000,000 under \$5,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$5,000,000 under \$10,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$10,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Automobile repair and services: Automobile parking and other services														
Total	34,498	1,010,909	262,955	118,976	113,710	121,304	22,755	166,526	11,687	45,222	8.9	12.0	13.1	20.3
Under \$2,500	6,804	6,409	*122	7,148	*117	-8,747	1,922	1,478	4,826	10,225	20.7	23.4	42.1	25.6
\$2,500 under \$5,000	4,880	18,619	*540	3,442	*4	3,202	2,684	4,563	2,196	1,361	23.6	23.9	35.9	33.9
\$5,000 under \$10,000	5,577	37,652	*2,117	7,339	*10	8,076	4,153	11,652	1,424	2,676	23.5	23.3	31.3	37.5
\$10,000 under \$25,000	8,533	137,744	20,146	18,737	10,602	15,268	6,665	29,974	1,868	14,706	19.1	19.6	27.6	46.1
\$25,000 under \$50,000	4,926	168,935	*16,814	20,571	9,956	38,270	4,354	43,459	572	5,189	23.4	23.4	28.4	67.5
\$50,000 under \$100,000	1,811	133,184	32,331	13,033	12,947	23,258	1,539	28,938	272	5,680	29.9	30.3	33.0	66.1
\$100,000 under \$200,000	1,178	164,861	*25,077	24,324	32,315	24,434	856	25,140	*322	*706	35.5	35.9	41.3	—
\$200,000 under \$500,000	644	212,583	101,855	15,803	33,911	10,463	448	14,688	*196	*4,225	34.3	35.1	34.3	—
\$500,000 under \$1,000,000	*110	*73,564	*37,104	*3,732	*8,197	*4,798	*110	*4,798	—	56.2	48.9	—	—	—
\$1,000,000 under \$2,000,000	*29	*38,929	*11,270	*4,543	*4,920	*1,452	**24	**1,836	*6	*368	—	—	—	—
\$2,000,000 under \$5,000,000	**6	**18,429	**16,079	**304	**731	**70	**5	**86	—	—	—	—	—	—
\$5,000,000 under \$10,000,000	**	**	**	**	**	**	**	**	—	—	—	—	—	—
\$10,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Miscellaneous repair services														
Total	245,285	3,784,800	1,404,311	147,338	387,378	920,827	188,808	1,004,672	56,307	83,745	3.6	5.7	5.5	11.0
Under \$2,500	73,221	73,911	22,614	11,783	893	-14,975	38,929	20,260	34,122	35,235	6.4	7.8	12.4	13.3
\$2,500 under \$5,000	39,623	141,805	34,013	11,925	2,556	31,223	30,483	45,704	9,140	14,481	9.6	9.9	14.1	21.7
\$5,000 under \$10,000	38,790	284,300	72,316	13,027	7,194	94,160	32,747	103,250	6,043	9,090	10.0	10.1	13.4	31.2
\$10,000 under \$25,000	52,003	813,849	234,114	33,038	25,702	268,567	46,462	288,389	5,541	19,822	8.3	8.4	9.7	32.7
\$25,000 under \$50,000	24,652	873,450	342,694	33,528	59,846	229,170	23,521	231,413	1,131	2,243	11.1	11.2	12.3	49.7
\$50,000 under \$100,000	11,794	795,286	327,660	26,181	105,159	204,466	11,766	204,884	*28	*418	13.1	13.3	14.0	—
\$100,000 under \$200,000	4,228	544,845	250,184	10,183	129,393	74,633	3,934	76,959	*294	*2,326	21.0	21.0	22.5	—
\$200,000 under \$500,000	937	221,241	95,261	7,212	51,116	30,121	929	30,251	*8	*130	39.2	36.8	37.3	—
\$500,000 under \$1,000,000	*23	*17,153	*11,362	*220	*1,677	*2,742	*23	*2,742	—	—	—	—	—	—
\$1,000,000 under \$2,000,000	*14	*18,860	*14,093	*241	*3,742	*720	*14	*720	—	—	—	—	—	—
\$2,000,000 under \$5,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$5,000,000 under \$10,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$10,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—

Business Returns/1977 • Sole Proprietorships

Footnotes at end of table.

Table 1.3—Receipts, Selected Deductions, Net Income, and Coefficient of Variation, 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	Depre- ciation	Payroll	Net income (less deficit)	Net income		Deficit		Coefficient of variation (Percent)*																	
							Number of businesses	Amount	Number of businesses	Amount	Number of businesses	Business receipts	Net income	Deficit														
Services—Continued																												
Amusement and recreation services, including motion picture: Total																												
Total	297,542	3,818,557	621,713	380,297	342,076	324,104	171,860	911,968	124,381	587,864	3,3	5.3	5.6	5.8														
Under \$2,500	130,840	115,054	9,533	71,062	1,679	-166,569	54,936	32,805	74,611	199,374	4,9	6.4	9.9	8.6														
\$2,500 under \$5,000	45,338	161,034	7,688	30,825	3,622	-22,573	28,528	41,589	16,807	64,162	8.5	8.6	13.1	16.7														
\$5,000 under \$10,000	44,172	322,200	19,071	25,661	8,388	43,397	30,569	94,305	13,603	50,908	9.3	9.6	13.1	19.0														
\$10,000 under \$25,000	46,637	699,514	54,873	59,816	25,949	104,751	34,771	208,769	11,866	104,018	9.2	9.5	15.9	20.2														
\$25,000 under \$50,000	16,791	558,249	100,524	45,683	43,906	80,135	11,903	140,736	4,888	60,801	12.3	12.3	15.2	19.8														
\$50,000 under \$100,000	7,146	469,087	106,757	41,496	57,013	56,054	5,563	92,337	1,583	36,283	15.7	15.4	17.7	18.4														
\$100,000 under \$200,000	4,599	621,933	147,143	54,229	88,732	76,188	3,977	102,942	622	26,754	18.3	18.4	18.2	14.8														
\$200,000 under \$500,000	1,759	521,050	136,050	30,759	71,683	61,208	1,399	87,660	360	26,452	23.1	20.9	16.0	23.1														
\$500,000 under \$1,000,000	155	111,014	10,994	9,679	15,963	18,214	120	28,925	30	10,711	21.2	21.8	12.4	—														
\$1,000,000 under \$2,000,000	65	89,318	16,025	6,250	8,354	18,774	59	21,699	*6	*2,925	17.2	17.0	6.4	—														
\$2,000,000 under \$5,000,000	32	96,425	8,699	3,741	8,976	32,865	27	38,541	*5	*5,676	—	—	—	—														
\$5,000,000 under \$10,000,000	**8	**53,619	**6,356	**1,096	**7,811	**21,660	**8	**21,660	**8	—	—	—	—	—														
\$10,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—														
Amusement and recreation services, including motion pictures: Producers, orchestras, and entertainers																												
Total	133,361	1,262,051	64,416	83,817	73,152	359,877	91,604	453,652	41,274	93,775	5.1	7.5	6.4	14.5														
Under \$2,500	57,235	59,224	3,107	17,844	*197	-20,984	31,357	20,605	25,400	41,589	7.7	9.6	13.1	17.0														
\$2,500 under \$5,000	24,767	86,578	*1,064	10,230	*1,857	16,677	18,820	28,624	5,947	11,847	11.9	12.0	16.3	34.8														
\$5,000 under \$10,000	24,932	179,487	*1,354	11,348	3,350	58,815	19,764	66,386	5,168	7,571	13.1	13.4	16.0	36.6														
\$10,000 under \$25,000	18,264	260,186	*3,461	21,766	8,517	66,832	14,363	90,882	*3,901	*24,050	14.3	14.5	17.2	—														
\$25,000 under \$50,000	5,474	186,240	*2,087	10,626	13,530	61,163	4,911	66,807	*563	*5,644	21.7	21.6	21.7	—														
\$50,000 under \$100,000	1,331	88,385	*13,880	2,442	9,410	28,880	1,047	29,838	*284	*958	33.7	32.2	32.7	79.4														
\$100,000 under \$200,000	780	106,941	*8,985	3,726	15,419	28,003	773	29,357	*7	1,354	36.8	36.3	28.8	—														
\$200,000 under \$500,000	479	135,732	*25,274	3,393	7,083	42,169	476	42,517	*4	**662	40.3	39.3	20.7	—														
\$500,000 under \$1,000,000	51	37,784	*436	922	5,207	19,554	46	19,554	—	—	17.7	18.2	15.8	—														
\$1,000,000 under \$2,000,000	25	34,825	*75	440	3,523	14,995	24	15,309	17.8	15.3	5.5	—														
\$2,000,000 under \$5,000,000	18	55,429	*2,445	334	3,241	28,130	18	28,130	—	—	—	—	—	—														
\$5,000,000 under \$10,000,000	*5	*31,239	*2,248	*746	*1,818	*15,643	*5	*15,643	—	—	—	—	—	—														
\$10,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—														
Amusement and recreation services, including motion pictures: Professional sports clubs and promoters																												
Total	3,037	123,254	19,881	3,251	2,988	18,025	2,109	30,047	928	12,022	29.2	33.9	33.3	57.3														
Under \$2,500	450	439	—	7	—	-90	*349	*194	**103	**357	59.2	74.5	—	—														
\$2,500 under \$5,000	474	*1,811	—	*154	*32	*298	*473	*361	—	—	—	—														
\$5,000 under \$10,000	*89	*461	—	*3	—	*238	*88	*248	—	—	—	—														
\$10,000 under \$25,000	*554	*6,685	*16	*767	*114	-10,594	—	*13,891	*7	*10,594	**179	—	—	—														
\$25,000 under \$50,000	*775	*26,786	*7,825	*27	*41	*13,712	*768	*13,891	—	—	—	—	—	—														
\$50,000 under \$100,000	*272	*17,649	—	*203	*9	*309	*9	*572	**264	**692	—	—	—	—														
\$100,000 under \$200,000	*401	*47,098	*12,240	*1,356	*2,556	*10,049	*401	*10,049	—	—	—	—	—	—														
\$200,000 under \$500,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—														
\$500,000 under \$1,000,000	*19	*15,987	—	*162	*217	*1,168	*18	*1,787	—	—	—	—	—	—														
\$1,000,000 under \$2,000,000	**3	**6,338	—	**572	**19	**2,935	**3	**2,935	—	—	—	—	—	—														
\$2,000,000 under \$5,000,000	**	**	—	**	**	**	—	—	—	—	—	—	—	—														
\$5,000,000 under \$10,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—														
\$10,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—														

Table 1.3—Receipts, Selected Deductions, Net Income, and Coefficient of Variation, 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	Depre- ciation	Payroll	Net income (less deficit)	Net income		Deficit		Coefficient of variation (Percent) ^a			
							Number of businesses	Amount	Number of businesses	Amount	Number of businesses	Business receipts	Net income	Deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Services—Continued														
Amusement and recreation services, including motion pictures; Racing, including track operation														
Total	51,661	546,262	46,049	121,740	64,958	—258,528	8,939	76,028	41,919	334,556	8.1	12.7	35.0	8.0
Under \$2,500	30,275	16,757	2,497	27,045	771	—102,171	1,807	762	27,668	102,933	10.8	13.0	47.7	13.1
\$2,500 under \$5,000	6,316	22,579	2,873	14,030	*827	—39,422	672	320	5,641	39,742	20.0	20.7	44.3	23.5
\$5,000 under \$10,000	4,393	30,786	1,177	6,437	998	—30,426	*1,030	*1,580	3,363	32,006	23.2	23.5	—	26.9
\$10,000 under \$25,000	7,150	121,411	8,797	20,195	5,591	—19,801	3,439	32,812	3,711	52,713	27.4	29.0	73.6	30.1
\$25,000 under \$50,000	1,098	35,610	9,906	6,361	913	—25,933	192	1,785	906	27,718	30.8	27.8	68.1	32.2
\$50,000 under \$100,000	1,488	89,769	*1,022	13,486	16,522	—13,788	1,142	11,271	346	25,059	32.5	31.1	43.4	18.2
\$100,000 under \$200,000	609	81,818	*1,520	9,380	17,833	—7,402	263	13,613	146	21,015	48.1	46.4	59.6	15.7
\$200,000 under \$500,000	279	101,971	*9,435	13,887	13,122	—3,083	169	12,737	110	15,820	26.1	29.3	42.2	14.8
\$500,000 under \$1,000,000	46	31,062	*6,967	6,990	6,134	—8,597	*25	*1,048	21	8,645	54.3	56.4	—	24.4
\$1,000,000 under \$2,000,000	*4	*5,642	*247	*1,499	*383	*—2,599	—	—	*4	*2,599	—	—	—	—
\$2,000,000 under \$5,000,000	*3	*8,856	*1,608	*2,430	*1,864	*—5,306	—	—	*3	*5,306	—	—	—	—
\$5,000,000 under \$10,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$10,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Other amusement and recreation services														
Total	109,483	1,886,990	491,367	171,489	200,978	204,730	89,208	352,241	40,260	147,511	5.2	8.5	8.6	10.5
Under \$2,500	42,880	38,634	3,929	26,166	711	—43,324	21,423	11,244	21,442	54,568	8.0	10.8	15.6	14.4
\$2,500 under \$5,000	13,781	50,065	3,751	6,411	906	—126	8,563	12,284	5,218	12,470	15.4	15.6	22.9	26.1
\$5,000 under \$10,000	14,758	111,466	16,540	7,873	4,040	14,770	9,687	26,091	5,071	11,321	15.5	16.0	24.2	30.3
\$10,000 under \$25,000	20,669	311,232	42,599	17,088	11,727	68,314	16,969	84,975	3,700	16,661	13.5	13.6	18.2	39.2
\$25,000 under \$50,000	9,444	309,613	80,806	28,669	29,422	31,193	6,032	58,253	3,412	27,060	16.8	16.9	23.6	27.3
\$50,000 under \$100,000	4,055	273,284	91,855	25,365	31,072	40,653	3,365	50,656	690	10,003	21.5	21.2	24.1	48.7
\$100,000 under \$200,000	2,809	386,135	124,398	39,767	52,924	45,538	2,340	49,923	469	4,385	24.1	24.8	26.1	42.7
\$200,000 under \$500,000	1,001	283,347	101,341	13,479	51,478	22,122	754	32,406	247	10,284	34.9	31.9	29.4	54.9
\$500,000 under \$1,000,000	39	26,181	3,591	1,605	4,405	6,089	31	6,526	*8	*437	26.6	24.2	14.1	—
\$1,000,000 under \$2,000,000	35	47,809	*15,703	4,104	*4,436	5,915	34	5,927	*9	*382	29.3	29.8	18.7	—
\$2,000,000 under \$5,000,000	*9	*27,044	*2,646	*612	*3,862	*7,568	*7	7,899	*11	*382	—	—	—	—
\$5,000,000 under \$10,000,000	*3	**22,380	**4,108	**350	**5,993	**6,017	**3	**6,017	**11	**456	—	—	—	—
\$10,000,000 or more	**	**	**	**	**	**	**	**	**	**	—	—	—	—
Medical and health services: Total														
Total	408,324	19,860,887	1,343,396	581,993	2,636,181	9,710,653	367,977	9,840,548	39,677	129,895	2.2	1.9	1.7	10.1
Under \$2,500	58,966	67,728	2,576	8,298	3,155	—11,089	37,092	32,308	21,246	43,397	7.3	8.4	11.4	12.0
\$2,500 under \$5,000	38,004	136,638	4,232	7,581	1,378	51,948	30,607	73,156	7,372	21,208	9.2	9.3	11.2	26.4
\$5,000 under \$10,000	44,140	316,883	15,340	13,287	11,667	161,839	40,252	180,887	3,888	19,048	8.0	8.2	9.1	35.3
\$10,000 under \$25,000	58,636	929,689	41,068	43,418	43,461	468,152	53,342	488,649	5,284	20,497	6.5	6.6	7.0	22.6
\$25,000 under \$50,000	59,463	2,201,018	139,326	83,659	143,442	1,186,705	58,670	1,192,212	783	5,507	5.5	5.5	5.4	56.5
\$50,000 under \$100,000	88,143	6,468,806	467,435	185,100	773,764	3,281,887	87,330	3,286,237	813	4,350	3.6	3.5	3.3	41.3
\$100,000 under \$200,000	52,974	6,889,559	422,066	183,650	995,848	3,533,468	52,837	3,538,444	*137	4,976	3.3	3.3	2.9	—
\$200,000 under \$500,000	7,276	1,916,675	109,203	42,686	345,184	901,781	7,221	903,749	36	1,968	6.1	6.2	4.8	50.7
\$500,000 under \$1,000,000	522	345,011	18,755	5,697	114,911	81,623	461	86,625	*61	*5,002	17.8	16.3	11.8	—
\$1,000,000 under \$2,000,000	124	158,557	14,676	3,665	56,010	24,845	106	25,558	*18	*613	18.9	18.8	12.9	—
\$2,000,000 under \$5,000,000	62	199,703	51,706	2,339	90,617	14,423	48	17,296	*14	*2,873	19.4	20.1	16.8	—
\$5,000,000 under \$10,000,000	*8	*51,433	*15,645	*542	*22,683	*4,661	*6	*5,072	*3	*456	—	—	—	—
\$10,000,000 or more	*6	*78,187	*41,368	*2,071	*34,061	*10,310	*5	*10,355	**	**	—	—	—	—

Footnotes at end of table.

Table 1.3—Receipts, Selected Deductions, Net Income, and Coefficient of Variation, 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	Depre- ciation	Payroll	Net income (less deficit)	Net income		Deficit		Coefficient of variation (Percent) ¹			
							Number of businesses	Amount	Number of businesses	Amount	Number of businesses	Business receipts	Net income	Deficit
Services—Continued														
Medical and health services: Offices of physicians														
Total	150,152	9,349,486	224,968	236,113	1,054,511	5,256,787	136,007	5,315,154	14,086	58,367	2.7	2.4	2.2	13.6
Under \$2,500	14,223	17,735	*730	4,002	2,453	-13,977	7,247	6,904	6,959	20,881	10.6	12.9	18.0	14.7
\$2,500 under \$5,000	7,802	28,550	*835	3,232	*902	1,396	5,717	13,043	2,060	11,647	14.9	15.2	20.7	36.8
\$5,000 under \$10,000	10,645	78,701	*81	3,650	5,632	30,777	8,645	40,093	2,000	9,316	12.1	12.7	14.3	48.4
\$10,000 under \$25,000	20,614	343,133	9,441	18,134	23,166	155,377	18,150	166,064	2,464	10,687	8.5	9.2	9.5	27.1
\$25,000 under \$50,000	24,344	920,714	13,759	26,162	64,677	539,231	23,827	542,249	517	3,018	7.2	7.3	7.3	70.6
\$50,000 under \$100,000	40,935	2,983,851	56,123	72,444	307,864	1,746,463	40,869	1,747,842	**67	**1,385	4.7	4.7	4.3	—
\$100,000 under \$200,000	26,823	3,554,406	87,563	82,469	418,788	2,050,825	26,822	2,050,831	**	**	4.3	4.1	3.7	—
\$200,000 under \$500,000	4,514	1,189,055	36,242	22,988	178,645	650,667	4,497	650,667	—	—	6.4	6.3	5.5	—
\$500,000 under \$1,000,000	214	145,713	1,719	1,742	31,768	59,442	196	60,885	**19	**1,433	16.6	17.1	13.0	—
\$1,000,000 under \$2,000,000	22	29,671	*5,714	288	3,202	14,793	22	14,793	—	—	20.2	22.3	13.9	—
\$2,000,000 under \$5,000,000	**16	**57,957	**12,671	**1,002	**17,414	**21,793	**15	**21,803	**	**	—	—	—	—
\$5,000,000 under \$10,000,000	**	**	—	**	**	**	**	**	—	—	—	—	—	—
\$10,000,000 or more	**	**	—	—	—	—	—	—	—	—	—	—	—	—
Medical and health services: Offices of dentists														
Total	82,560	6,133,746	470,870	204,040	939,810	2,781,445	77,694	2,798,668	4,886	17,223	4.3	3.7	3.5	32.9
Under \$2,500	2,749	2,442	192	578	98	-4,536	728	699	2,021	5,235	33.1	48.6	81.4	49.9
\$2,500 under \$5,000	*640	*3,223	*53	*996	*103	*704	*557	*1,564	*283	*2,268	—	—	—	—
\$5,000 under \$10,000	3,263	23,123	1,245	1,839	1,688	5,859	2,741	9,069	*522	*3,210	29.8	31.1	32.7	—
\$10,000 under \$25,000	9,916	172,373	9,351	11,830	10,678	69,472	8,139	75,072	**1,778	**5,616	16.7	17.1	19.4	—
\$25,000 under \$50,000	13,483	493,909	33,061	22,668	42,970	259,095	13,482	259,111	**	**	12.5	12.7	12.4	—
\$50,000 under \$100,000	30,310	2,275,145	189,015	75,314	331,370	1,058,852	30,053	1,059,725	*257	*873	6.4	6.4	6.1	—
\$100,000 under \$200,000	19,905	2,602,324	167,655	77,996	441,357	1,181,161	19,905	1,181,161	—	—	5.8	5.7	5.4	—
\$200,000 under \$500,000	2,050	500,072	64,547	12,527	85,417	202,216	2,045	202,237	*5	*21	13.7	13.7	11.3	—
\$500,000 under \$1,000,000	*30	*18,787	*1,579	*32	*6,740	*3,604	*30	*3,604	—	—	—	—	—	—
\$1,000,000 under \$2,000,000	*5	*5,358	—	*81	*738	*1,204	*5	*1,204	—	—	—	—	—	—
\$2,000,000 under \$5,000,000	**9	**36,990	**3,972	**179	**18,651	**5,222	**9	**5,222	—	—	—	—	—	—
\$5,000,000 under \$10,000,000	**	**	—	—	—	—	—	—	—	—	—	—	—	—
\$10,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Other medical and health services														
Total	175,612	4,377,655	647,758	141,840	641,860	1,672,421	154,276	1,726,726	20,725	54,305	4.1	4.6	4.4	16.3
Under \$2,500	41,894	47,551	1,654	3,718	604	7,424	29,117	24,705	12,268	17,281	9.4	10.6	13.8	19.2
\$2,500 under \$5,000	29,362	104,865	3,344	3,353	*373	51,256	24,333	58,549	5,029	7,293	11.2	11.3	13.1	40.2
\$5,000 under \$10,000	30,232	215,059	14,014	7,798	4,347	125,203	28,866	131,725	1,366	6,522	10.5	10.7	11.4	59.1
\$10,000 under \$25,000	28,106	414,183	22,276	13,454	9,617	243,303	27,053	247,513	1,053	4,210	10.5	10.4	10.8	38.5
\$25,000 under \$50,000	21,636	786,395	92,506	34,829	35,795	388,379	21,361	390,852	*275	*2,473	10.2	10.1	10.2	—
\$50,000 under \$100,000	16,898	1,209,810	222,297	37,342	134,530	476,572	16,408	478,670	*490	*2,098	8.5	9.5	9.0	—
\$100,000 under \$200,000	6,246	832,829	166,848	23,185	135,703	301,482	6,110	306,452	*136	*4,970	12.1	12.4	10.9	—
\$200,000 under \$500,000	712	227,548	8,414	7,171	81,122	48,898	679	50,845	*33	*1,947	25.9	28.1	21.3	—
\$500,000 under \$1,000,000	278	180,511	*15,457	3,923	76,403	18,577	235	22,156	*43	*3,579	30.2	27.4	28.7	—
\$1,000,000 under \$2,000,000	97	123,528	8,962	3,296	52,070	8,948	79	9,561	*18	*613	23.3	23.2	24.7	—
\$2,000,000 under \$5,000,000	41	133,975	*39,598	1,233	63,149	1,401	28	4,264	*13	*2,863	24.0	23.9	35.1	—
\$5,000,000 under \$10,000,000	*5	*33,209	*11,020	*472	*14,973	*154	*3	*565	*3	*456	—	—	—	—
\$10,000,000 or more	*5	*68,192	*41,368	*2,066	*33,174	*824	*4	*869	**	—	—	—	—	—

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Footnotes at end of table.

Table 1.3—Receipts, Selected Deductions, Net Income, and Coefficient of Variation, 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	Depre- ciation	Payroll	Net income (less deficit)	Net income		Deficit		Coefficient of variation (Percent) ¹			
							(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Services—Continued														
Legal services														
Total	163,827	5,550,805	88,465	131,997	691,441	2,778,034	140,687	2,841,847	23,044	63,813	3.4	3.6	3.2	12.4
Under \$2,500	31,521	27,738	1,269	3,252	1,004	-9,550	17,755	10,459	13,726	20,009	8.6	11.6	15.5	15.2
\$2,500 under \$5,000	12,740	45,199	*1,084	2,431	1,472	11,786	8,884	20,145	2,800	8,359	13.3	13.9	16.7	34.1
\$5,000 under \$10,000	16,895	125,297	*394	6,328	9,125	40,217	12,864	51,789	4,031	11,572	12.7	12.9	15.9	25.5
\$10,000 under \$25,000	32,524	556,384	2,463	15,954	29,257	294,342	30,714	301,446	1,810	7,104	8.4	8.4	9.1	33.7
\$25,000 under \$50,000	35,715	1,269,283	26,933	34,462	106,711	676,410	35,213	685,369	502	8,959	7.4	7.3	7.2	42.6
\$50,000 under \$100,000	23,215	1,661,358	17,803	40,314	207,339	894,659	23,135	895,392	*80	*733	6.9	6.9	6.2	—
\$100,000 under \$200,000	9,566	1,293,827	11,824	22,946	222,277	626,161	9,548	629,036	*18	*2,875	8.5	8.8	7.0	—
\$200,000 under \$500,000	1,466	422,603	4,065	4,780	84,024	168,310	1,408	192,136	*58	*3,826	12.6	13.3	9.1	—
\$500,000 under \$1,000,000	158	110,826	*14,172	1,295	26,389	38,989	139	39,365	*19	*376	20.4	22.4	16.5	—
\$1,000,000 under \$2,000,000	24	31,090	*4,281	187	3,224	13,187	24	13,187	—	—	26.3	25.5	8.8	—
\$2,000,000 under \$5,000,000	*3	*7,400	*2,177	*48	*619	*3,523	*3	*3,523	—	—	—	—	—	—
\$5,000,000 under \$10,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$10,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Educational Services														
Total	127,470	754,576	83,257	40,665	98,601	230,198	106,511	261,716	20,903	31,518	5.0	10.9	7.6	19.2
Under \$2,500	67,020	75,806	3,939	10,758	694	17,989	50,854	38,630	16,110	20,641	6.4	7.6	9.8	20.1
\$2,500 under \$5,000	28,902	103,658	1,236	4,678	1,316	51,574	25,808	55,102	3,094	3,528	12.1	11.9	14.8	45.9
\$5,000 under \$10,000	16,676	112,068	5,347	5,838	1,822	62,509	15,866	64,556	*810	*2,047	14.4	14.2	15.7	—
\$10,000 under \$25,000	9,330	138,822	8,526	6,692	12,559	50,573	9,151	51,460	*179	*887	19.3	19.2	19.0	—
\$25,000 under \$50,000	3,390	119,709	*19,355	7,003	26,526	12,670	2,734	16,677	*656	*4,007	27.0	28.9	29.2	—
\$50,000 under \$100,000	1,304	84,713	*13,683	2,687	27,094	16,652	1,276	16,663	*28	*11	37.7	37.5	37.9	—
\$100,000 under \$200,000	*629	*108,666	*30,047	*2,752	*28,252	*13,101	*804	*13,202	*26	*397	—	—	—	—
\$200,000 under \$500,000	*16	*3,829	*432	*29	*221	*1,621	*15	*1,917	—	—	—	—	—	—
\$500,000 under \$1,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$1,000,000 under \$2,000,000	*3	*7,285	692	*28	117	*3,509	*3	*3,509	—	—	—	—	—	—
\$2,000,000 under \$5,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$5,000,000 under \$10,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$10,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Engineering and architectural services														
Total	84,880	1,882,333	244,762	60,208	315,434	678,919	68,857	718,624	16,006	39,705	5.5	6.9	6.4	15.8
Under \$2,500	24,360	26,354	2,367	3,679	498	-5,978	14,199	9,545	10,161	15,523	9.6	12.2	15.6	20.4
\$2,500 under \$5,000	12,263	41,825	1,877	5,124	1,179	15,073	8,957	21,058	3,306	5,985	17.0	17.1	20.1	36.7
\$5,000 under \$10,000	10,823	62,570	3,912	2,954	5,346	36,736	10,518	37,345	*305	*609	16.5	17.0	18.0	—
\$10,000 under \$25,000	16,967	269,267	15,453	10,120	9,863	134,546	15,852	142,678	1,098	8,132	12.9	13.0	13.9	45.1
\$25,000 under \$50,000	10,511	387,664	40,585	14,361	53,728	170,447	10,171	175,140	*340	*4,693	14.6	14.9	14.3	—
\$50,000 under \$100,000	6,925	449,112	75,912	10,251	80,280	168,060	6,152	172,081	*773	*4,021	15.6	15.5	14.8	—
\$100,000 under \$200,000	1,998	269,567	15,841	6,703	66,670	74,242	1,992	74,595	*6	*353	23.4	23.0	20.0	—
\$200,000 under \$500,000	959	268,385	50,180	5,745	76,831	70,335	946	70,447	*13	*112	20.6	21.0	18.8	—
\$500,000 under \$1,000,000	47	34,494	12,709	671	9,026	10,246	45	10,438	*4	*277	39.9	36.6	31.3	—
\$1,000,000 under \$2,000,000	*19	*27,250	*7,599	*236	*8,851	*3,996	*18	*4,045	—	—	—	—
\$2,000,000 under \$5,000,000	*8	*25,845	*18,227	*364	*5,162	*1,216	*7	*1,252	—	—	—	—
\$5,000,000 under \$10,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—
\$10,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—

Footnotes at end of table.

Table 1.3—Receipts, Selected Deductions, Net Income, and Coefficient of Variation, 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	Depre- ciation	Payroll	Net income (less deficit)	Net income		Deficit		Coefficient of variation (Percent) ^b			
							Number of businesses	Amount	Number of businesses	Amount	Number of businesses	Business receipts	Net income	Deficit
Services—Continued														
Accounting, auditing, and bookkeeping services: Total	160,709	2,071,568	56,605	61,211	351,279	941,148	141,525	958,835	19,184	17,687	3.9	6.1	5.6	21.2
Under \$2,500	72,925	74,289	214	5,537	289	27,654	57,115	37,777	15,790	10,123	6.0	7.5	9.2	26.4
\$2,500 under \$5,000	24,547	89,173	*514	5,337	1,046	45,829	22,669	48,349	1,878	2,720	10.2	10.4	11.9	38.5
\$5,000 under \$10,000	19,875	140,600	*2,070	6,664	5,985	76,959	18,815	80,028	*1,060	*3,069	11.5	11.7	12.3	—
\$10,000 under \$25,000	20,486	349,514	2,116	18,027	25,988	183,982	20,125	185,087	*361	*1,205	11.4	12.0	12.3	—
\$25,000 under \$50,000	11,509	413,788	8,844	13,041	48,378	224,445	11,491	224,507	*18	*62	13.1	13.5	13.2	—
\$50,000 under \$100,000	8,398	592,754	23,479	20,423	143,538	234,057	8,344	234,493	*54	*436	14.3	14.0	12.6	—
\$100,000 under \$200,000	2,730	343,258	*13,946	11,055	104,108	124,718	2,729	124,731	*3	*72	18.0	17.4	16.3	—
\$200,000 under \$500,000	226	58,644	*5,422	1,030	19,730	19,904	224	19,963	**	**	38.0	35.9	33.1	—
\$500,000 under \$1,000,000	**13	**9,548	—	**97	**2,216	**3,900	**13	**3,900	—	—	52.6	54.9	53.7	—
\$1,000,000 under \$2,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$2,000,000 under \$5,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$5,000,000 under \$10,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$10,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Accounting, auditing, and bookkeeping services: Certified public accountants	27,168	826,192	10,528	30,036	159,176	365,581	24,904	369,296	2,264	3,715	8.1	10.0	9.5	34.0
Under \$2,500	6,911	6,258	*53	589	*34	900	4,866	3,073	2,045	2,173	15.0	19.7	25.3	44.9
\$2,500 under \$5,000	2,108	8,415	—	366	*559	3,062	1,978	3,775	*130	*713	30.2	32.2	31.6	—
\$5,000 under \$10,000	2,188	15,721	—	234	—	9,315	2,188	9,315	—	—	27.9	28.4	30.4	—
\$10,000 under \$25,000	5,389	101,097	*459	4,758	9,517	48,173	5,306	48,815	*83	*642	21.9	23.2	24.8	—
\$25,000 under \$50,000	4,847	170,959	*6,254	6,805	16,275	92,258	4,847	92,258	—	—	19.9	20.3	20.4	—
\$50,000 under \$100,000	4,094	290,782	*1,036	8,687	58,828	130,136	4,088	130,323	*6	*187	19.1	18.4	17.1	—
\$100,000 under \$200,000	1,495	195,807	*1,768	8,135	62,365	67,605	1,495	67,605	—	—	22.3	22.1	20.7	—
\$200,000 under \$500,000	129	33,347	*958	420	10,868	11,857	129	11,857	—	—	47.6	45.9	39.3	—
\$500,000 under \$1,000,000	*7	*3,806	—	*42	*730	*2,275	*7	*2,275	—	—	—	—	66.5	—
\$1,000,000 under \$2,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$2,000,000 under \$5,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$5,000,000 under \$10,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$10,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Other accounting, auditing, and bookkeeping services	133,541	1,245,376	46,077	51,175	192,103	575,567	116,621	589,539	16,900	13,972	4.4	7.8	6.9	25.2
Under \$2,500	66,014	68,031	161	4,948	255	26,754	52,249	34,704	13,745	7,950	6.4	7.9	9.8	31.3
\$2,500 under \$5,000	22,439	80,758	*514	4,971	*487	42,567	20,691	44,574	1,748	2,007	10.8	11.0	12.6	43.3
\$5,000 under \$10,000	17,687	124,879	*2,070	6,430	5,985	67,644	16,827	70,713	*1,060	*3,069	12.5	12.7	13.4	—
\$10,000 under \$25,000	15,097	248,417	1,657	13,269	16,472	135,709	14,819	136,272	*278	*563	13.4	14.0	14.2	—
\$25,000 under \$50,000	6,662	242,829	*2,590	6,236	32,103	132,187	6,644	132,249	*18	*62	17.4	18.1	17.3	—
\$50,000 under \$100,000	4,304	301,972	*22,443	11,736	84,710	103,921	4,256	104,170	*48	*249	21.2	21.0	18.8	—
\$100,000 under \$200,000	1,235	147,451	*12,178	2,920	41,743	57,113	1,234	57,126	*3	*72	29.3	27.9	25.9	—
\$200,000 under \$500,000	*97	*25,297	*4,464	*610	*8,862	*8,047	*95	*8,106	**	**	—	—	—	—
\$500,000 under \$1,000,000	*6	**5,742	—	**55	**1,486	**1,625	**6	**1,625	—	—	—	—	—	—
\$1,000,000 under \$2,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$2,000,000 under \$5,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$5,000,000 under \$10,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$10,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—

Footnotes at end of table.

Table 1.3—Receipts, Selected Deductions, Net Income, and Coefficient of Variation, 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	Depre- ciation	Payroll	Net income (less deficit)	Net income		Deficit		Coefficient of variation (Percent) ^a			
							(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
	(1)	(2)	(3)	(4)	(5)	(6)								
Services—Continued														
Other services														
Total	207,521	1,788,625	370,433	108,953	96,240	566,738	128,493	783,975	78,548	217,237	3.6	6.6	5.9	6.5
Under \$2,500	118,657	99,721	12,069	15,344	1,227	-73,230	53,349	33,930	64,830	107,160	4.9	6.8	10.9	9.0
\$2,500 under \$5,000	32,745	116,131	15,008	4,790	832	28,342	23,767	52,190	8,956	23,848	8.9	10.1	13.8	22.3
\$5,000 under \$10,000	21,501	153,399	18,328	7,529	1,198	57,085	18,947	67,996	2,554	10,911	10.9	11.2	12.5	32.2
\$10,000 under \$25,000	20,191	304,147	38,362	10,260	11,353	140,897	18,391	148,009	1,800	7,112	11.9	12.2	13.4	49.1
\$25,000 under \$50,000	8,481	301,554	26,889	7,891	14,546	174,573	6,446	175,811	35	*1,238	15.4	15.7	16.3	—
\$50,000 under \$100,000	3,401	220,376	19,217	4,832	7,291	112,831	3,219	122,555	*162	*9,724	19.3	18.7	17.6	—
\$100,000 under \$200,000	1,868	262,257	90,516	55,020	23,698	38,434	1,717	93,752	*151	*55,318	23.9	25.3	17.4	—
\$200,000 under \$500,000	512	156,154	65,197	2,115	12,773	43,038	472	44,964	*40	*1,826	27.5	27.9	20.0	—
\$500,000 under \$1,000,000	122	85,353	49,189	555	4,114	21,203	122	21,203	—	—	48.0	44.5	15.3	—
\$1,000,000 under \$2,000,000	27	37,530	*16,860	355	*7,127	12,694	27	12,694	—	—	28.6	31.4	6.3	—
\$2,000,000 under \$5,000,000	**16	**50,003	**18,798	**162	**12,081	**10,871	**16	**10,871	**	**	—	—	—	—
\$5,000,000 under \$10,000,000	**	**	**	**	—	—	—	—	—	—	—	—	—	—
\$10,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Nature of Business Not Allocable														
Total	31,438	383,014	135,789	19,270	27,634	77,030	23,300	101,814	8,121	24,584	8.8	15.9	15.0	21.5
Under \$2,500	13,551	13,598	1,869	3,197	*63	-1,727	9,385	6,356	4,166	8,083	14.9	17.3	20.2	29.5
\$2,500 under \$5,000	5,447	19,139	*4,450	1,576	*771	3,686	3,725	6,502	1,722	4,816	22.9	23.8	30.5	48.9
\$5,000 under \$10,000	5,099	33,835	10,315	1,414	*1,739	5,725	3,794	11,570	1,305	5,845	27.7	28.6	32.4	63.0
\$10,000 under \$25,000	3,431	54,943	11,031	2,184	*570	18,360	3,084	19,862	*330	*1,502	29.5	30.0	33.5	—
\$25,000 under \$50,000	1,778	58,858	*26,883	3,257	*2,178	14,841	1,758	15,894	*20	*1,053	38.0	38.6	38.2	—
\$50,000 under \$100,000	1,658	113,835	64,918	4,634	6,751	16,581	1,089	19,126	**570	**2,936	34.9	34.6	41.9	—
\$100,000 under \$200,000	359	43,995	*78	2,305	*9,233	14,782	358	15,173	**	**	70.8	67.0	49.9	—
\$200,000 under \$500,000	*102	*31,238	*15,319	*618	*5,971	*3,041	**100	**3,751	*3	*112	—	—	—	—
\$500,000 under \$1,000,000	*6	5,506	—	*47	*242	*361	**	**	*5	*237	—	—	—	—
\$1,000,000 under \$2,000,000	*7	*8,067	*936	*38	*116	*1,380	*7	*1,380	—	—	—	—	—	—
\$2,000,000 under \$5,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$5,000,000 under \$10,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$10,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—

^aThis estimate should be used with caution because of the small number of sample returns on which it was based.

**The estimate for this cell is not shown separately to avoid disclosure of information for specific taxpayers. Instead, the data for all rows marked ** in this column have been combined. The resulting combined figure is shown in the uppermost cell marked **.

*This is the standard deviation of the estimate expressed as a percentage of the estimate. These percentages, when added to and subtracted from the estimates in columns 1 through 10 to which they refer, give the range within which approximately two out of three such estimates from similar samples would be expected to fall.

^bLess than \$500.

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Table 1.4—Receipts, Payroll, Net Income, and New Jobs Credit for Selected States and Selected Industries

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

State and industry	Number of businesses	Business receipts	Payroll		Net income (less deficit)	Net income		New jobs credit		
			Number of businesses	Amount		Number of businesses	Amount	Number of businesses	Amount	
			(1)	(2)		(3)	(4)	(5)	(6)	
United States, Total										
All industries	11,345,616	393,871,922	3,913,129	36,395,668	51,388,971	7,748,976	66,571,503	270,273	472,920	
All nonfarm industries	8,413,806	324,492,975	2,338,051	32,533,568	49,436,518	6,279,071	56,795,648	244,914	441,187	
Agriculture, forestry, and fishing	3,177,180	74,641,258	1,654,784	4,785,999	2,950,461	1,631,315	11,060,875	33,069	44,286	
Farms	2,931,810	69,378,947	1,575,078	3,862,100	1,952,453	1,469,905	9,775,855	25,359	31,733	
Field crop	1,268,888	27,532,388	671,145	1,319,402	3,322,285	803,248	5,840,236	8,894	9,899	
Vegetable and melon	54,970	1,372,757	30,247	259,139	84,941	32,474	226,696	243	1,295	
Fruit and tree nut	95,171	2,557,084	62,431	503,890	163,235	46,844	430,454	2,980	6,397	
Beef cattle feedlots	6,644	1,050,818	3,923	10,278	59,183	2,216	20,143	125	135	
Beef cattle, except feedlots	668,492	14,313,385	334,319	488,804	-1,822,009	210,722	758,435	3,746	4,727	
Hogs, sheep, and goats	243,459	6,415,165	146,514	222,846	130,117	118,115	751,842	1,399	1,035	
Dairy farms	202,972	9,331,329	169,413	562,731	763,893	140,488	1,129,566	1,750	1,852	
Poultry and eggs	50,390	1,995,655	34,788	126,242	84,933	23,704	152,813	166	521	
General livestock, except animal specialty	70,103	2,444,478	35,459	72,875	-145,418	23,581	108,592	186	195	
Animal specialty	97,245	836,057	26,098	76,262	369,099	12,913	60,850	469	792	
Other	173,476	1,528,831	60,641	219,831	-201,242	55,600	298,228	5,401	4,885	
Livestock breeding	8,416	67,053	254	23,033	-24,338	1,075	7,253	*18	*110	
Animal services, except livestock breeding and veterinary	46,442	638,835	10,905	89,434	-19,002	20,917	104,292	576	1,999	
Landscape and horticultural services	82,047	1,426,052	31,615	249,852	349,117	65,759	380,313	4,135	3,310	
Other agricultural services, forestry, and fishing	108,465	3,132,371	36,932	561,580	692,231	73,659	793,162	2,981	7,134	
Mining	71,151	4,586,603	9,236	265,869	77,700	38,265	811,995	2,085	6,673	
Oil and gas extraction	59,471	3,909,702	6,786	186,005	155,054	34,034	732,314	1,798	4,619	
Other mining	11,680	676,901	2,450	79,364	-77,354	4,231	79,681	287	2,054	
Construction	994,072	42,751,792	375,128	7,129,203	8,569,877	854,828	7,130,097	35,788	93,356	
General contractors and operative builders	205,021	17,881,281	97,214	2,565,023	1,740,327	159,190	2,011,490	12,476	37,378	
Special trade contractors	735,279	22,873,508	260,188	4,239,952	4,487,935	648,329	4,751,700	22,103	49,920	
Plumbing, heating, and air conditioning	85,126	4,180,388	38,600	636,058	629,025	71,185	672,660	4,068	7,440	
Painting, paper hanging and decorating	116,387	2,191,973	37,484	488,881	630,964	108,204	650,593	1,939	5,153	
Electrical work	58,402	2,530,516	24,317	500,745	440,457	49,328	454,265	2,291	6,178	
Masonry, stonework, tile setting, and plastering	83,356	3,845,141	43,081	941,801	673,405	74,465	711,104	3,971	9,324	
Carpentering and flooring	215,084	3,172,978	46,882	486,270	1,039,513	203,559	1,061,341	3,726	6,540	
Miscellaneous special trade contractors	176,924	6,952,512	69,824	1,186,197	1,074,571	143,588	1,201,737	6,108	15,285	
Contractors not allocable	53,772	1,997,003	17,726	324,228	341,415	47,309	366,907	1,209	6,058	
Manufacturing	224,128	10,024,166	85,568	1,818,850	1,260,024	150,414	1,499,998	7,419	19,315	
Lumber and wood products, except furniture	53,478	2,325,615	19,369	403,050	309,967	39,052	349,809	1,140	4,667	
Printing, publishing, and allied industries	44,672	1,442,607	17,780	263,048	196,839	28,437	251,536	948	1,301	
Machinery, except electrical	26,875	1,287,211	11,594	264,150	245,974	19,668	279,106	1,280	4,117	
Other manufacturing industries	99,103	4,968,733	36,825	888,602	507,244	63,257	619,647	4,051	9,230	
Transportation, communication, electric, gas, and sanitary services	365,322	13,879,398	100,626	1,517,485	1,815,203	291,821	2,194,827	4,976	10,552	
Local and interurban passenger transit	53,852	867,804	10,462	137,373	187,982	44,990	203,824	*489	*237	
Trucking and warehousing	270,374	10,553,448	72,239	1,115,162	1,376,060	203,712	1,650,938	3,279	7,882	
Other transportation	35,037	1,680,722	10,158	118,211	124,849	22,992	189,176	180	347	
Communication, electric, gas, and sanitary services	26,059	1,797,424	7,767	146,739	126,312	19,927	150,889	1,028	2,086	
Wholesale and retail trade	2,264,847	160,494,441	805,599	10,789,020	9,761,395	1,482,534	12,047,051	73,448	129,947	
Wholesale trade	307,245	33,499,312	79,132	1,212,629	2,547,950	229,109	2,891,871	6,221	14,756	
Motor vehicles and automotive equipment	13,708	2,070,932	3,626	86,213	97,722	9,783	122,872	765	1,589	
Lumber and construction materials	9,773	1,092,759	1,878	50,736	93,563	7,191	108,189	75	496	
Farm machinery and equipment	8,788	1,664,748	3,652	94,693	73,646	5,886	92,142	470		
Other machinery, equipment, and supplies	26,947	2,226,506	6,943	134,899	269,212	19,877	308,410	729	2,124	
Groceries and related products	33,771	5,776,962	13,355	197,103	321,572	27,990	342,159	955	1,969	
Farm-product raw materials	13,440	5,970,907	6,251	69,124	87,595	9,452	119,103	186	353	
Other wholesale trade	200,818	14,696,498	43,427	579,861	1,604,640	148,930	1,798,996	3,223	7,753	
Retail trade	1,862,406	123,594,653	710,328	9,388,594	6,880,159	1,191,193	8,735,044	65,826	112,350	
Building materials, paint, hardware, garden supply, and mobile dealers	67,731	6,333,952	32,724	479,881	422,774	47,246	519,981	3,675	6,675	
Lumber and other building materials dealers	9,948	1,460,489	5,445	136,353	93,623	8,253	108,449	1,096	2,812	
Paint, glass, and wallpaper stores	6,796	481,331	4,607	51,167	63,056	5,010	69,782	*789	*1,365	
Hardware stores	24,321	2,390,146	12,859	164,710	185,806	18,383	224,920	1,332	2,061	
Retail nurseries, garden supply stores, and mobile home dealers	26,666	2,001,986	9,813	127,651	80,289	15,600	116,830	456	437	
General merchandise stores	30,070	3,029,815	16,367	169,648	116,003	19,227	167,367	941	801	
Food stores	158,142	21,336,165	79,036	1,232,486	905,308	115,565	1,082,473	6,086	10,063	
Grocery stores	106,617	17,132,346	52,323	842,583	619,540	77,841	755,689	4,757	8,741	
Other food stores	51,525	4,203,819	26,713	389,903	285,768	37,724	326,784	1,329	1,322	

*Footnotes at end of table.

Table 1.4—Receipts, Payroll, Net Income, and New Jobs Credit for Selected States and Selected Industries—Continued

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

State and industry	Number of businesses	Business receipts	Payroll		Net income (less deficit)	Net income		New jobs credit	
			Number of businesses	Amount		Number of businesses	Amount	Number of businesses	Amount
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	
United States, Total—Continued									
Wholesale and retail trade—Continued									
Retail trade—Continued									
Automotive dealers and service stations	234,493	42,274,586	144,052	2,353,335	1,573,970	174,811	1,841,300	16,188	27,832
Motor vehicle dealers—New car dealers (franchised)	7,469	3,988,718	4,884	182,834	94,437	5,705	113,510	326	1,265
Used car dealers	44,785	5,611,934	12,893	192,351	161,196	30,902	236,606	1,305	2,405
Gasoline service stations	134,977	27,018,310	100,534	1,558,307	1,005,157	107,900	1,109,229	10,948	17,432
Other automotive dealers	47,262	5,675,624	25,741	419,843	313,178	30,104	381,955	3,609	6,730
Apparel and accessory stores	73,105	5,097,213	41,642	462,471	422,271	50,993	526,240	6,163	7,484
Furniture and home furnishings stores	109,302	7,082,553	44,524	565,809	616,362	74,653	721,255	3,983	7,082
Eating places	176,411	11,814,866	127,173	2,163,760	801,272	116,163	1,077,925	9,637	28,675
Drinking places	72,767	4,056,228	48,385	482,190	272,361	52,023	368,895	2,710	4,286
Drug stores and proprietary stores	16,438	2,756,736	12,708	296,224	247,831	13,477	268,979	1,575	1,615
Liquor stores	21,796	3,293,667	15,245	137,201	184,151	17,349	200,539	1,724	2,307
Used merchandise stores	79,439	1,493,576	14,650	63,934	78,815	41,168	173,777	1,075	334
Sporting goods and bicycle shops	28,235	1,463,917	8,893	108,170	95,256	16,423	132,034	927	1,189
Gift, novelty, and souvenir shops	43,322	1,081,395	11,261	82,487	47,048	18,284	116,227	913	1,086
Direct selling organizations	474,508	2,887,774	27,759	43,996	267,540	273,599	468,304	1,261	1,179
Other retail trade	276,647	9,592,110	85,909	746,802	829,197	160,412	1,069,648	8,968	11,562
Wholesale and retail trade not allocable	95,196	3,400,476	16,139	187,797	333,286	62,232	420,138	1,401	2,841
Finance, insurance, and real estate	894,941	19,320,207	93,111	730,202	6,361,253	678,789	7,168,441	16,985	20,668
Finance	25,633	2,980,341	4,916	53,889	206,172	16,755	336,273	594	680
Security, commodity brokers, and services	18,596	2,777,354	2,924	25,561	168,688	11,592	256,978	269	381
Other finance	7,037	202,987	1,992	26,228	37,484	5,163	79,295	325	299
Insurance agents, brokers, and service	226,359	5,430,706	49,591	398,863	2,519,319	192,867	2,615,631	7,817	8,739
Real estate	642,949	10,909,160	38,604	277,450	3,635,762	469,147	4,214,537	8,574	11,249
Operators and lessors of buildings	29,487	1,105,493	5,703	51,692	—33,298	13,485	111,693	653	1,315
Lessors, other than buildings	35,373	112,881	5,420	5,290	—49,859	11,991	26,067	684	590
Real estate agents, brokers, and managers	547,811	8,475,428	22,392	160,753	3,436,739	420,956	3,733,702	6,477	8,015
Subdividers and developers, except cemeteries	7,507	721,776	1,337	22,344	83,234	4,634	125,975	507	1,014
Other real estate	22,771	493,582	3,752	37,371	198,946	18,071	217,100	253	315
Services	3,302,537	67,791,043	783,832	9,331,906	22,516,228	2,597,930	24,558,705	96,288	147,637
Hotels and other lodging places	68,053	2,498,950	29,172	307,710	153,437	35,354	326,181	3,062	4,481
Motels, motor hotels, and tourists courts	35,432	1,590,820	18,888	209,656	106,797	17,557	199,663	1,858	3,079
Other lodging places	32,621	908,330	10,284	98,054	46,640	17,977	126,518	1,204	1,402
Personal services	679,110	8,563,855	154,654	1,644,531	2,138,083	570,456	2,320,341	13,750	25,310
Coin-operated laundries and dry cleaning	26,060	618,255	11,251	60,520	41,704	15,442	72,282	781	392
Other laundry, cleaning, and garment services	53,513	1,577,916	25,449	370,450	289,484	43,194	312,198	2,371	6,464
Photographic studios, portrait	46,583	568,607	9,316	41,252	64,722	24,510	111,128	962	471
Beauty shops	241,266	3,155,061	72,256	910,413	829,077	206,066	878,134	7,127	13,448
Barber shops	76,095	738,073	8,459	82,249	392,253	73,778	395,202	505	701
Other personal services	235,593	1,905,843	27,923	178,647	520,843	207,466	551,397	2,004	3,834
Business services	657,753	9,885,709	102,074	1,279,242	3,039,752	519,480	3,435,564	9,225	19,763
Advertising	26,823	755,831	5,086	98,279	152,932	21,290	166,747	778	1,540
Services to buildings	101,492	1,251,715	28,381	315,423	402,401	91,055	412,723	1,645	4,542
Management and public relations	189,713	2,323,261	17,229	133,440	1,234,839	150,882	1,349,473	1,754	4,847
Other business services	339,725	5,534,902	51,378	732,100	1,249,580	256,253	1,506,621	5,048	9,034
Automobile repair and services	202,063	7,350,378	79,351	1,181,793	1,034,335	157,922	1,154,534	7,492	11,296
Automobile repair shops	167,565	6,339,469	71,874	1,068,083	913,031	135,167	988,008	6,678	9,291
General automobile repair shops	101,636	3,701,006	42,659	565,747	531,275	80,682	579,550	3,820	4,468
Other automobile repair	65,929	2,638,463	29,215	498,336	381,756	54,485	408,458	2,858	4,823
Automobile parking and other services	34,498	1,010,909	7,477	113,710	121,304	22,755	166,526	814	2,005
Miscellaneous repair services	245,285	3,784,800	50,384	387,378	920,827	188,808	1,004,572	3,405	4,786
Amusement and recreation services, including motion pictures	297,542	3,818,557	38,297	342,076	324,104	171,860	911,968	2,979	4,862
Producers, orchestras, and entertainers	133,361	1,262,051	8,602	73,152	359,877	91,604	453,652	423	962
Professional sports clubs and promoters	3,037	123,254	292	2,988	18,025	2,109	30,047	3	20
Racing, including track operation	51,661	546,262	4,360	64,958	—258,528	8,939	76,028	697	1,862
Other amusement and recreation services	109,483	1,886,990	25,043	200,978	204,730	69,208	352,241	1,856	2,018
Medical and health services	408,324	19,860,887	181,049	2,636,181	9,710,653	367,977	9,840,548	33,624	42,705
Offices of physicians	150,152	9,349,486	77,135	1,054,511	5,256,787	136,007	5,315,154	12,789	17,941
Offices of dentists	82,580	6,133,746	65,192	939,810	2,781,445	77,694	2,798,668	13,197	16,027
Other medical and health services	175,612	4,377,655	38,722	641,860	1,672,421	154,276	1,726,728	7,638	8,737
Legal services	163,827	5,550,805	68,774	691,441	2,778,034	140,687	2,841,847	9,423	12,666
Educational services	127,470	754,576	11,401	98,601	230,198	106,511	261,716	2,320	2,474
Engineering and architectural services	84,880	1,882,333	20,810	315,434	678,919	68,857	718,624	2,501	7,155
Accounting, auditing, and bookkeeping services	160,709	2,071,568	31,662	351,279	941,148	141,525	958,835	6,511	6,752
Certified public accountants	27,188	826,192	10,688	159,176	385,581	24,904	369,296	3,339	2,638
Other accounting, auditing, and bookkeeping services	133,541	1,245,376	20,974	192,103	575,567	118,621	589,539	3,172	4,114
Other services	207,521	1,788,625	16,224	96,240	566,738	128,493	783,975	1,996	5,387
Nature of business not allocable	31,438	383,014	5,245	27,634	77,030	23,300	101,614	*215	*486

Footnotes at end of table.

Business Returns/1977 • Sole Proprietorships

Table 1.4—Receipts, Payroll, Net Income, and New Jobs Credit for Selected States and Selected Industries—Continued
 [All figures are estimates based on samples—money amounts are in thousands of dollars]

State and industry	Number of businesses	Business receipts	Payroll		Net income (less deficit)	Net income		New jobs credit		
			Number of businesses	Amount		Number of businesses	Amount	Number of businesses	Amount	
			(1)	(2)		(3)	(4)	(5)	(6)	
13 States, Total										
All industries	6,236,095	224,420,373	1,971,165	21,875,677	31,141,456	4,268,789	39,216,398	154,612	290,433	
All nonfarm industries	4,927,293	194,979,568	1,335,948	19,801,417	30,615,268	3,683,267	35,046,756	140,753	271,148	
Agriculture, forestry, and fishing	1,446,243	32,579,740	680,150	2,510,630	1,109,411	699,322	4,913,818	18,897	28,059	
Farms	1,308,802	29,440,805	835,217	1,874,260	526,188	805,522	4,169,642	13,859	19,285	
Field crop	538,932	10,083,301	250,934	425,538	1,370,853	329,393	2,424,157	2,648	5,249	
Vegetable and melon	22,883	794,141	9,344	180,712	62,245	17,830	111,524	*52	*890	
Fruit and tree nut	65,426	1,775,422	41,552	354,430	73,424	30,492	285,644	2,765	5,406	
Beef cattle feedlots	4,331	417,176	3,478	3,890	-31,630	1,854	14,251	53	*112	
Beef cattle, except feedlots	315,932	6,154,491	140,340	219,393	-1,012,374	83,048	239,875	2,596	2,905	
Hogs, sheep, and goats	119,064	2,835,097	71,040	113,612	42,988	50,064	326,161	*563	*370	
Dairy farms	79,206	4,383,405	62,698	295,003	270,534	49,888	434,963	*23	*32	
Poultry and eggs	17,102	1,093,321	13,677	76,889	83,439	10,871	95,691	*7	*40	
General livestock, except animal specialty	13,996	670,800	6,592	20,761	-34,393	1,538	40,152	182	191	
Animal specialty	45,418	475,308	10,788	43,692	-262,905	3,569	21,347	286	443	
Other	86,512	758,343	24,776	140,331	-35,993	26,975	175,877	4,684	3,647	
Livestock breeding	5,531	23,440	*28	*694	-12,989	*727	*2,330	*7	*21	
Animal services, except livestock breeding and veterinary	27,789	455,564	7,054	73,252	-11,762	13,022	73,948	*459	*1,859	
Landscape and horticultural services	57,902	979,347	20,436	176,136	251,761	47,217	266,648	2,889	2,067	
Other agricultural services, forestry, and fishing	48,219	1,680,584	17,415	386,288	356,213	32,834	399,250	1,483	4,727	
Mining	38,868	2,671,732	4,147	143,686	-16,939	19,820	439,909	1,153	3,195	
Oil and gas extraction	33,725	2,338,066	3,090	103,787	50,450	18,203	408,150	1,030	2,360	
Other mining	5,143	333,666	1,057	39,899	-67,389	1,417	33,759	123	835	
Construction	544,337	23,970,397	212,082	4,077,811	3,672,980	467,194	3,971,394	19,258	52,562	
General contractors and operative builders	113,954	9,657,923	56,323	1,340,008	985,688	90,235	1,120,340	6,831	21,798	
Special trade contractors	404,671	13,275,691	148,714	2,585,314	2,512,243	354,655	2,661,095	11,910	26,672	
Plumbing, heating, and air conditioning	48,852	2,350,498	22,296	360,863	358,762	41,284	382,844	2,548	4,401	
Painting, paper hanging and decorating	68,523	1,364,788	23,181	318,567	380,797	61,972	394,875	*808	*1,997	
Electrical work	30,460	1,380,802	12,717	288,781	220,031	24,401	229,203	1,430	3,242	
Masonry, stonework, tile setting, and plastering	44,539	2,376,987	23,729	584,072	372,491	38,325	404,128	1,479	3,892	
Carpentering and flooring	103,843	1,613,397	24,717	316,574	516,402	97,962	528,496	*1,665	*2,311	
Miscellaneous special trade contractors	108,454	4,189,239	42,074	716,457	663,760	90,711	721,549	3,980	10,829	
Contractors not allocable	25,712	1,036,783	7,045	152,289	175,049	22,304	189,959	517	4,092	
Manufacturing	130,880	6,067,218	47,067	1,135,029	789,727	84,804	947,512	5,141	11,603	
Lumber and wood products, except furniture	20,574	745,740	5,539	136,350	118,476	15,640	129,791	*386	*2,142	
Printing, publishing, and allied industries	30,966	1,007,687	11,950	168,523	137,480	18,635	182,899	855	1,169	
Machinery, except electrical	19,674	901,501	7,477	181,069	186,647	13,931	202,250	1,115	3,053	
Other manufacturing industries	59,666	3,412,290	22,101	649,087	357,124	36,598	432,572	2,805	5,239	
Transportation, communication, electric, gas, and sanitary services	214,876	8,316,170	54,134	940,671	1,077,926	165,757	1,284,343	3,008	6,753	
Local and interurban passenger transit	27,357	503,649	6,077	83,848	113,177	24,486	122,041	*398	*18	
Trucking and warehousing	151,099	6,169,329	38,276	688,266	808,527	114,600	953,193	1,875	5,311	
Other transportation	21,962	1,166,752	6,283	79,978	95,062	15,209	134,577	91	152	
Communication, electric, gas, and sanitary services	14,458	476,440	3,498	90,579	61,160	11,462	74,532	*644	*1,274	
Wholesale and retail trade	1,289,202	93,800,850	447,880	6,331,225	6,016,387	843,342	7,348,226	39,686	78,713	
Wholesale trade	176,109	20,150,628	43,103	749,462	1,583,407	130,786	1,790,489	3,509	9,213	
Motor vehicles and automotive equipment	6,766	1,191,016	1,140	43,375	54,831	4,678	68,899	222	376	
Lumber and construction materials	2,472	518,887	942	25,828	33,543	1,710	38,267	54	357	
Farm machinery and equipment	5,306	929,377	1,226	51,362	39,152	3,673	46,641	*93	*254	
Other machinery, equipment, and supplies	14,365	1,461,600	3,650	100,408	166,419	10,394	190,035	586	1,676	
Groceries and related products	21,332	3,712,011	7,856	122,592	209,912	17,200	224,419	511	1,053	
Farm-product raw materials	7,845	3,003,588	3,882	30,663	40,615	5,439	59,192	54	198	
Other wholesale trade	118,023	9,334,147	24,407	375,234	1,038,935	87,692	1,163,036	1,989	5,299	
Retail trade	1,050,236	71,510,601	395,190	5,466,889	4,204,871	672,956	5,267,482	35,376	68,341	
Building materials, paint, hardware, garden supply, and mobile home dealers	41,449	3,706,628	19,710	286,000	268,431	28,654	330,583	2,308	4,915	
Lumber and other building materials dealers	4,606	787,676	2,649	76,570	55,747	4,103	61,553	740	1,982	
Paint, glass, and wallpaper stores	4,359	332,500	2,965	35,206	45,034	3,225	50,621	*650	*1,203	
Hardware stores	15,740	1,406,370	7,938	93,962	107,988	11,674	135,898	*816	*1,572	
Retail nurseries, garden supply stores, and mobile home dealers	16,744	1,180,082	6,158	80,262	59,662	9,652	82,511	102	158	
General merchandise stores	10,165	1,114,851	6,136	73,053	37,753	6,343	57,749	*194	*312	
Food stores	96,243	12,332,080	47,326	772,658	557,306	70,455	670,628	3,965	5,662	
Grocery stores	59,990	9,342,320	28,994	487,064	365,846	44,330	449,236	3,145	5,028	
Other food stores	36,253	2,989,760	18,332	285,594	191,360	26,125	221,392	820	634	

Footnotes at end of table.

Business Returns/1977 • Sole Proprietorships

Table 1.4—Receipts, Payroll, Net Income, and New Jobs Credit for Selected States and Selected Industries—Continued

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

State and industry	Number of businesses	Business receipts	Payroll		Net income (less deficit)	Net income		New jobs credit				
			Number of businesses	Amount		Number of businesses	Amount	Number of businesses	Amount			
			(1)	(2)		(3)	(4)	(5)	(6)			
13 States, Total—Continued												
Wholesale and retail trade—Continued												
Retail trade—Continued												
Automotive dealers and service stations	131,857	24,396,195	79,387	1,340,171	911,710	98,326	1,062,622	9,711	17,720			
Motor vehicle dealers—New car dealers (franchised)	5,071	2,302,319	3,011	107,683	61,364	3,963	73,405	215	789			
Used car dealers	25,392	3,467,030	7,623	115,505	95,873	17,234	140,260	1,116	1,935			
Gasoline service stations	72,222	14,983,427	53,359	860,509	537,672	58,369	593,737	5,765	10,107			
Other automotive dealers	29,172	3,643,419	15,394	256,494	216,801	18,760	255,220	2,615	4,889			
Apparel and accessory stores	43,889	3,248,797	24,896	300,982	291,223	31,701	345,026	3,340	4,022			
Furniture and home furnishings stores	64,276	4,049,441	24,662	306,927	369,155	43,177	428,183	1,418	2,875			
Eating places	95,165	6,543,600	64,362	1,171,324	520,600	65,979	650,390	4,716	18,952			
Drinking places	38,087	2,184,949	25,670	240,206	159,843	28,055	212,871	*1,350	*2,175			
Drug stores and proprietary stores	9,885	1,757,865	6,945	200,526	142,611	7,602	160,658	*602	*1,311			
Liquor stores	11,345	2,044,518	8,050	88,558	103,460	8,725	116,162	835	1,220			
Used merchandise stores	42,958	739,256	6,448	26,247	33,335	20,731	92,340	*713	*144			
Sporting goods and bicycle shops	14,232	933,381	6,095	82,698	46,112	7,216	70,475	*448	*536			
Gift, novelty, and souvenir shops	24,292	663,718	7,375	58,070	31,952	9,460	73,115	367	811			
Direct selling organizations	257,155	1,790,402	16,023	27,510	198,838	152,351	314,290	*1,135	*1,078			
Other retail trade	169,238	6,004,820	52,105	491,959	532,542	94,181	682,390	4,272	6,608			
Wholesale and retail trade not allocable	62,857	2,139,623	9,567	228,089	39,600	290,255	801	1,159				
Finance, insurance, and real estate	539,782	12,742,622	50,969	472,804	3,873,823	412,214	4,372,983	9,166	12,059			
Finance	17,171	2,715,836	3,239	44,284	157,809	11,257	246,452	498	445			
Security, commodity brokers, and services	11,924	2,564,626	1,642	17,952	118,666	7,554	186,856	202	169			
Other finance	5,247	151,210	1,597	26,332	39,143	3,703	59,596	*296	*276			
Insurance agents, brokers, and service	130,435	3,191,358	26,692	251,240	1,462,507	110,299	1,522,553	3,624	4,966			
Real estate	392,176	6,835,428	21,038	177,280	2,253,507	290,658	2,603,978	5,044	6,648			
Operators and lessors of buildings	18,584	781,471	2,811	36,222	12,732	8,358	74,489	498	892			
Lessors, other than buildings	16,254	66,383	3,476	4,176	-36,754	5,919	10,828	*72	*81			
Real estate agents, brokers, and managers	341,334	5,347,230	12,094	101,925	2,141,505	263,705	2,323,335	4,209	5,086			
Subdividers and developers, except cemeteries	3,451	355,772	464	11,357	37,442	2,095	64,901	65	371			
Other real estate	12,553	284,572	2,193	23,600	124,046	10,581	130,425	*200	*218			
Services	2,013,590	44,041,118	471,551	6,041,573	14,570,674	1,563,689	15,881,409	58,447	97,057			
Hotels and other lodging places	35,438	1,384,226	13,719	164,228	97,745	19,077	176,276	2,162	2,828			
Motels, motor hotels, and tourists courts	17,530	840,810	8,360	105,144	58,259	9,126	100,082	1,324	1,902			
Other lodging places	17,908	543,416	5,359	59,084	9,951	76,194	*838	*926				
Personal services	389,946	5,481,419	94,964	1,040,981	1,268,896	317,340	1,402,348	9,503	17,881			
Coin-operated laundries and dry cleaning	16,483	424,077	6,129	40,700	16,290	9,232	39,418	*719	*337			
Other laundry, cleaning, and garment services	33,298	974,518	16,225	226,794	171,331	26,173	186,252	1,868	5,274			
Photographic studios, portrait	33,003	397,625	6,187	26,995	37,205	17,529	76,215	*522	*143			
Beauty shops	140,296	1,923,830	44,595	566,652	484,833	118,682	517,832	4,244	8,122			
Barber shops	42,414	413,132	4,581	51,421	222,919	41,047	223,696	*497	*684			
Other personal services	124,452	1,348,237	17,247	128,419	336,318	104,677	358,933	1,653	3,321			
Business services	427,080	6,960,029	62,625	870,115	2,103,286	337,308	2,376,659	5,061	13,137			
Advertising	20,201	528,181	3,637	60,574	109,850	15,849	119,974	538	976			
Services to buildings	63,248	723,966	15,676	156,826	240,853	56,478	248,705	*519	*2,420			
Management and public relations	124,797	1,652,208	11,141	84,173	870,995	99,556	952,165	1,378	4,268			
Other business services	218,834	4,055,674	32,171	568,542	881,588	165,425	1,055,815	2,626	5,473			
Automobile repair and services	111,048	4,623,373	49,647	808,396	639,331	87,807	715,434	4,310	8,615			
Automobile repair shops	93,683	3,982,533	45,513	731,228	570,240	75,675	619,132	3,945	6,953			
General automobile repair shops	56,525	2,383,543	28,561	410,785	330,834	44,514	365,217	2,422	3,552			
Other automobile repair	37,158	1,598,990	16,952	320,443	239,406	31,161	253,915	1,523	3,401			
Automobile parking and other services	17,365	640,840	4,134	77,168	69,091	12,132	96,302	365	1,662			
Miscellaneous repair services	130,351	2,045,059	25,895	207,990	516,631	98,775	561,740	1,790	2,945			
Amusement and recreation services, including motion pictures	178,605	2,491,815	20,352	211,226	232,621	97,428	613,396	1,786	3,166			
Producers, orchestras, and entertainers	79,873	930,864	4,987	43,507	283,275	52,326	348,492	213	760			
Professional sports clubs and promoters	2,228	109,348	*266	*2,584	23,308	1,845	25,640	3	20			
Racing, including track operation	33,713	384,796	2,585	53,824	-160,367	5,418	62,864	468	1,289			
Other amusement and recreation services	62,791	1,066,807	12,514	111,311	86,406	37,839	176,400	1,102	1,097			
Medical and health services	260,588	12,963,867	113,086	1,707,885	6,301,113	233,644	6,390,207	20,315	26,261			
Offices of physicians	98,662	6,245,160	51,030	683,701	3,477,113	89,127	3,512,637	7,742	10,378			
Offices of dentists	51,563	3,840,397	40,392	598,104	1,747,861	48,192	1,758,526	7,488	10,172			
Other medical and health services	110,363	2,878,310	21,584	426,080	1,076,139	96,325	1,119,044	5,085	5,711			
Legal services	105,467	3,651,735	42,857	456,524	1,791,065	90,585	1,835,759	5,104	8,082			
Educational services	52,927	460,792	5,699	57,157	131,603	59,952	150,508	1,419	1,270			
Engineering and architectural services	52,907	1,197,976	12,214	206,624	412,331	43,249	437,398	872	2,940			
Accounting, auditing, and bookkeeping services	105,911	1,415,940	18,515	236,122	636,583	91,988	650,669	4,742	5,368			
Certified public accountants	17,574	537,756	6,131	91,024	244,655	15,989	246,764	2,606	1,943			
Other accounting, auditing, and bookkeeping services	88,337	878,184	12,384	145,098	391,928	76,019	403,905	2,136	3,425			
Other services	143,322	1,364,887	11,998	74,325	439,469	86,536	571,015	1,383	4,564			
Nature of business not allocable	18,317	230,526	3,205	22,448	37,487	12,847	58,804	*56	*432			

Footnotes at end of table.

Business Returns/1977 • Sole Proprietorships

Table 1.4—Receipts, Payroll, Net Income, and New Jobs Credit for Selected States and Selected Industries—Continued

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

State and industry	Number of businesses	Business receipts	Payroll		Net income (less deficit)	Net income		New jobs credit		
			Number of businesses	Amount		Number of businesses	Amount	Number of businesses	Amount	
			(1)	(2)		(3)	(4)	(5)	(6)	
California										
All industries	1,222,975	49,197,932	331,194	5,573,912	8,865,698	801,233	8,564,785	43,141	102,504	
All nonfarm industries	1,097,282	42,540,227	267,853	4,904,856	6,868,707	750,494	8,019,869	37,164	93,165	
Agriculture, forestry, and fishing	165,143	7,592,391	72,801	889,803	176,715	78,890	773,524	7,223	12,377	
Farms	125,693	6,657,705	63,341	669,256	-3,009	50,739	544,916	5,977	9,339	
Field crop	17,214	534,881	8,650	64,182	-2,895	7,467	95,024	166	943	
Vegetable and melon	4,154	453,056	626	135,188	55,377	4,095	63,682	41	696	
Fruit and tree nut	38,625	1,258,923	29,151	251,878	81,306	20,339	215,562	2,436	4,350	
Beef cattle feedlots	398	54,220	"22	"377	-4,789	"61	"2,593	42	91	
Beef cattle, except feedlots	26,408	2,704,831	13,599	34,088	-83,020	11,330	60,296	1,751	437	
Hogs, sheep, and goats	"963	16,728	"176	"1,192	"4,432	"254	"69	"42	"187	
Dairy farms	3,565	1,073,823	1,938	74,494	-5,615	537	27,985	"16	"22	
Poultry and eggs	5,211	161,997	3,358	23,172	12,521	"631	"19,618	—	—	
General livestock, except animal specialty	1,384	72,227	132	841	-6,582	"86	"3,003	"138	"65	
Animal specialty	15,225	72,220	2,175	3,015	-46,110	"891	"4,972	"221	"349	
Other	12,546	254,819	3,514	80,849	11,230	5,046	52,132	"1,124	"2,199	
Livestock breeding	841	19,126	—	—	-463	"325	"2,059	—	—	
Animal services, except livestock breeding and veterinary	6,067	131,582	1,818	21,344	-1,961	2,597	19,046	"318	"488	
Landscape and horticultural services	24,274	346,113	5,730	53,417	109,524	21,200	116,081	"534	"564	
Other agricultural services, forestry, and fishing	8,268	437,885	1,912	145,788	72,624	4,029	91,422	—	—	
Mining	4,591	139,311	231	9,568	-14,911	1,869	30,563	130	240	
Oil and gas extraction	2,743	119,058	170	7,460	5,388	1,496	26,958	98	60	
Other mining	1,848	20,253	"61	"2,108	-20,289	373	3,605	"32	"180	
Construction	80,484	5,384,727	36,817	940,593	764,498	65,934	833,640	5,937	17,835	
General contractors and operative builders	20,270	2,143,722	11,894	283,301	247,221	16,440	283,290	2,344	6,265	
Special trade contractors	56,071	2,881,611	23,603	596,040	470,888	47,081	499,651	3,398	9,165	
Plumbing, heating, and air conditioning	6,463	344,869	2,331	49,451	51,576	5,223	57,180	"652	"1,515	
Painting, paper hanging and decorating	9,528	318,634	4,419	71,358	91,846	8,769	92,839	"259	"599	
Electrical work	4,351	253,100	2,167	52,479	53,680	3,844	53,870	"533	"731	
Masonry, stonework, tile setting, and plastering	6,030	701,172	4,905	168,983	81,912	4,590	86,236	"705	"1,432	
Carpentering and flooring	10,304	182,589	2,860	27,393	48,642	8,951	49,315	"249	"682	
Miscellaneous special trade contractors	18,395	1,081,247	6,921	206,378	143,230	15,704	160,211	1,000	4,206	
Contractors not allocable	4,143	359,394	1,320	61,252	46,391	2,413	50,699	"195	"2,405	
Manufacturing	37,954	1,790,864	11,622	381,193	208,681	20,765	270,073	1,959	5,538	
Lumber and wood products, except furniture	3,086	81,614	"93	"18,221	14,083	"1,217	"18,554	"61	"1,076	
Printing, publishing, and allied industries	6,816	232,039	2,616	43,250	18,522	4,049	32,850	"17	"24	
Machinery, except electrical	5,592	327,459	1,752	68,112	66,041	4,675	70,179	"371	"742	
Other manufacturing industries	20,360	1,149,752	7,161	251,610	110,035	10,824	148,490	1,510	3,696	
Transportation, communication, electric, gas, and sanitary services	38,760	1,787,268	8,459	206,222	202,862	29,181	250,849	1,133	3,542	
Local and interurban passenger transit	"1,353	"14,957	—	—	"4,182	"1,353	"4,182	—	—	
Trucking and warehousing	28,673	1,312,553	6,003	156,340	167,216	21,755	190,907	685	2,356	
Other transportation	6,370	325,243	1,730	22,632	19,089	3,743	39,007	"110	"40	
Communication, electric, gas, and sanitary services	2,364	134,515	"728	"27,250	12,375	"2,330	"16,753	"438	"1,146	
Wholesale and retail trade	265,612	18,678,035	91,105	1,585,184	1,101,121	151,175	1,446,593	9,320	26,888	
Wholesale trade	23,263	3,084,153	6,938	151,362	140,048	13,227	202,776	932	3,293	
Motor vehicles and automotive equipment	1,080	230,780	"318	"7,787	6,295	785	10,074	"179	"218	
Lumber and construction materials	167	133,874	151	4,095	5,602	166	5,842	16	73	
Farm machinery and equipment	"17	13,829	"17	"1,615	"582	"17	"582	"17	"57	
Other machinery, equipment, and supplies	937	177,637	"383	"11,439	12,651	672	16,597	"107	"1,012	
Groceries and related products	5,061	898,136	1,838	41,213	50,380	4,333	52,519	306	510	
Farm-product raw materials	294	165,073	278	2,670	-1,411	30	991	"6	"20	
Other wholesale trade	15,707	1,465,024	3,955	82,543	65,949	7,224	116,171	301	1,403	
Retail trade	226,755	14,817,517	80,240	1,348,002	885,315	130,052	1,150,693	8,259	23,228	
Building materials, paint, hardware, garden supply, and mobile home dealers	7,470	800,942	2,999	69,761	43,713	4,621	59,818	251	598	
Lumber and other building materials dealers	763	217,155	458	22,450	10,814	629	12,292	"37	"140	
Paint, glass, and wallpaper stores	"657	"67,257	"522	"14,806	"9,148	"522	"9,429	"134	"221	
Hardware stores	3,235	197,591	650	9,184	4,786	1,645	18,770	"75	"227	
Retail nurseries, garden supply stores, and mobile home dealers	2,815	318,939	1,369	23,321	18,967	1,825	19,327	"5	"10	
General merchandise stores	944	61,178	"754	"8,842	5,529	"411	"6,459	"1	"11	
Food stores	17,127	2,315,099	9,798	172,401	125,009	12,715	150,091	807	944	
Grocery stores	9,228	1,523,980	4,526	89,718	65,736	6,455	83,197	549	623	
Other food stores	7,899	791,119	5,270	82,683	59,273	6,260	66,894	"258	"321	

Footnotes at end of table.

Business Returns/1977 • Sole Proprietorships

Table 1.4—Receipts, Payroll, Net Income, and New Jobs Credit for Selected States and Selected Industries—Continued

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

State and industry	Number of businesses	Business receipts	Payroll		Net income (less deficit)	Net income		New jobs credit				
			Number of businesses	Amount		Number of businesses	Amount	Number of businesses	Amount			
			(1)	(2)		(3)	(4)	(5)	(6)			
California—Continued												
Wholesale and retail trade—Continued												
Retail trade—Continued												
Automotive dealers and service stations	23,210	4,420,613	14,938	264,775	181,756	17,693	205,867	3,110	6,624			
Motor vehicle dealers—New car dealers (franchised)	1,224	403,939	668	25,642	23,858	1,209	24,227	*36	*173			
Used car dealers	2,058	270,029	*103	*4,176	2,852	1,095	8,309	*56	*326			
Gasoline service stations	11,540	2,583,798	9,199	157,853	79,011	9,152	90,360	1,808	3,378			
Other automotive dealers	8,388	1,162,847	4,968	77,104	76,035	6,237	82,971	1,210	2,747			
Apparel and accessory stores	9,269	880,823	5,299	97,201	82,819	6,828	91,522	905	1,928			
Furniture and home furnishings stores	17,540	1,128,812	5,146	90,630	99,417	11,234	113,459	754	1,905			
Eating places	20,308	1,683,240	14,061	334,332	126,229	13,916	165,412	1,430	9,038			
Drinking places	6,982	407,910	5,569	73,981	18,414	4,457	38,844	—	—			
Drug stores and proprietary stores	936	199,922	936	26,486	21,946	*931	*22,134	*5	*14			
Liquor stores	3,030	717,698	2,754	40,429	32,506	2,313	37,754	*213	*434			
Used merchandise stores	8,662	144,432	*842	*4,829	7,044	4,431	24,896	*61	*9			
Sporting goods and bicycle shops	2,755	289,070	1,694	41,288	21,555	1,048	26,711	*275	*362			
Gift, novelty, and souvenir shops	8,180	201,879	2,153	17,150	13,925	2,120	25,473	*56	*296			
Direct selling organizations	56,511	278,422	2,800	3,024	*5,795	24,560	29,267	*160	*255			
Other retail trade	43,831	1,287,467	10,499	102,873	111,248	22,774	152,986	231	810			
Wholesale and retail trade not allocable	15,794	776,365	3,927	65,820	75,758	7,896	93,124	*129	*347			
Finance, insurance, and real estate	138,863	2,691,347	11,152	86,878	1,077,647	102,087	1,185,500	2,549	3,751			
Finance	5,247	215,968	773	15,383	62,870	3,885	78,004	409	254			
Security, commodity brokers, and services	2,711	143,849	363	932	34,162	2,001	45,603	*137	*35			
Other finance	2,536	72,119	*410	*14,451	28,708	1,884	32,401	*272	*219			
Insurance agents, brokers, and service	23,468	516,839	5,418	53,119	238,657	18,307	254,071	1,021	2,448			
Real estate	108,148	1,958,540	4,961	18,376	778,120	79,895	853,425	1,119	1,049			
Operators and lessors of buildings	2,265	88,326	567	2,198	10,579	1,031	18,485	*19	*19			
Lessors, other than buildings	2,336	22,443	*862	*548	-1,069	1,000	8,486	*25	*5			
Real estate agents, brokers, and managers	102,120	1,770,226	3,228	11,791	742,503	76,744	796,758	1,075	977			
Subdividers and developers, except cemeteries	602	54,958	28	3,391	11,424	428	14,792	*6	*48			
Other real estate	*825	*22,587	*276	*450	*14,683	*692	*14,904	—	—			
Services	490,357	11,056,145	98,370	1,479,154	3,338,025	349,342	3,756,274	14,834	31,921			
Hotels and other lodging places	4,750	330,024	2,467	37,560	27,082	3,366	41,684	*383	*644			
Motels, motor hotels, and tourist courts	2,827	182,503	1,888	20,201	18,715	2,478	24,591	*61	*53			
Other lodging places	1,923	147,521	579	17,359	8,367	888	17,093	*322	*591			
Personal services	86,989	1,300,582	17,837	243,612	261,805	64,347	309,309	2,048	4,136			
Coin-operated laundries and dry cleaning	3,795	116,019	*1,057	*5,203	1,748	*1,445	*10,492	*399	*126			
Other laundry, cleaning, and garment services	7,809	280,758	3,612	71,607	42,755	5,691	49,815	*208	*1,963			
Photographic studios, portrait	10,331	112,230	*1,523	*6,808	11,052	3,756	27,680	—	—			
Beauty shops	23,576	387,659	6,652	103,357	100,450	20,326	105,963	*1,167	*1,038			
Barber shops	4,546	81,492	*1,193	*22,937	28,865	4,546	28,865	*1	*30			
Other personal services	36,942	322,424	3,800	33,700	76,935	28,583	88,494	*273	*979			
Business services	115,135	2,114,166	14,322	246,128	592,565	83,831	693,531	1,472	5,438			
Advertising	4,525	170,948	*479	*29,988	18,252	3,295	22,190	*208	*512			
Services to buildings	13,416	217,879	3,806	49,825	48,005	11,732	49,927	*76	*693			
Management and public relations	39,044	537,286	3,003	19,822	281,825	29,554	308,038	322	1,817			
Other business services	58,150	1,188,053	7,034	146,583	244,483	39,050	313,376	866	2,416			
Automobile repair and services	21,471	1,025,190	10,806	194,515	134,718	15,920	149,847	1,312	5,057			
Automobile repair shops	19,236	842,202	10,132	162,789	123,643	14,648	134,589	1,111	3,857			
General automobile repair shops	13,422	531,028	6,034	91,546	80,822	10,290	87,843	*521	*1,856			
Other automobile repair	5,814	311,174	4,098	71,243	42,821	4,358	46,746	*590	*2,001			
Automobile parking and other services	2,235	182,988	674	31,726	11,075	1,272	15,258	*201	*1,200			
Miscellaneous repair services	27,518	414,573	8,050	41,031	90,087	18,754	110,008	—	—			
Amusement and recreation services, including motion pictures	41,973	657,761	4,026	47,733	80,797	20,579	185,850	570	1,577			
Producers, orchestras, and entertainers	21,403	306,462	1,384	11,667	89,352	12,173	119,768	157	237			
Professional sports clubs and promoters	*443	*50,390	*190	*2,224	*12,574	*440	*12,757	**	**			
Racing, including track operation	7,470	101,300	690	17,160	-40,171	*841	*15,529	*398	*1,207			
Other amusement and recreation services	12,657	199,609	1,762	16,682	18,942	7,125	37,796	**	**			
Medical and health services	54,104	2,992,470	21,772	385,529	1,365,710	49,758	1,380,151	4,687	7,388			
Offices of physicians	17,170	1,323,560	9,107	140,581	719,581	16,108	723,373	1,756	3,117			
Offices of dentists	10,852	850,211	7,411	135,917	349,222	10,370	350,183	1,038	1,480			
Other medical and health services	26,082	818,699	5,254	109,031	296,897	23,280	306,595	1,893	2,789			
Legal services	21,233	789,604	6,986	104,371	355,405	16,524	365,611	1,214	1,870			
Educational services	15,490	104,597	*1,223	*19,974	19,777	12,093	27,174	*321	*487			
Engineering and architectural services	14,673	282,159	2,646	45,623	32,506	11,945	97,371	*96	*664			
Accounting, auditing, and bookkeeping services	23,562	356,848	4,352	67,335	158,216	18,483	161,843	1,790	1,923			
Certified public accountants	3,520	127,725	1,018	23,009	58,045	3,084	58,509	*535	*245			
Other accounting, auditing, and bookkeeping services	20,042	229,123	3,334	44,326	100,171	15,399	103,334	*1,255	*1,678			
Other services	63,459	688,171	3,883	45,743	159,357	33,942	233,895	941	2,739			
Nature of business not allocable	3,011	77,844	*637	*15,317	11,060	1,990	17,769	*56	*432			

Footnotes at end of table.

Business Returns/1977 • Sole Proprietorships

Table 1.4—Receipts, Payroll, Net Income, and New Jobs Credit for Selected States and Selected Industries—Continued

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

State and industry	Number of businesses	Business receipts	Payroll		Net income (less deficit)	Net income		New jobs credit		
			Number of businesses	Amount		Number of businesses	Amount	Number of businesses	Amount	
			(1)	(2)		(3)	(4)	(5)	(6)	
Florida										
All Industries	396,020	12,285,600	102,242	1,289,391	1,883,298	278,586	2,351,498	8,467	16,433	
All nonfarm industries	352,064	11,578,292	84,463	1,244,746	1,983,687	264,585	2,287,791	7,895	15,846	
Agriculture, forestry, and fishing	60,182	1,100,457	24,785	161,320	-16,737	25,515	160,791	1,283	3,039	
Farms	43,956	687,308	17,779	44,645	-100,389	14,001	63,707	572	587	
Field crop	6,216	69,514	1,399	3,510	14,551	3,601	19,679	—	—	
Vegetable and melon	1,742	33,586	41	6,102	-11,475	10	168	6	63	
Fruit and tree nut	5,841	118,075	3,734	9,129	2,194	2,776	20,418	7	3	
Beef cattle feedlots	17,061	64,270	3,181	5,841	-77,933	3,284	4,909	59	233	
Beef cattle, except feedlots	5,312	288,375	4,532	7,278	-22,864	121	64	486	144	
Hogs, sheep, and goats	12	12,764	*12	1,003	979	11	1,135	6	10	
Dairy farms	*253	15,051	*253	*914	*2,178	*253	*2,178	—	—	
Poultry and eggs	729	21,957	*698	*746	-3,734	*35	*531	—	—	
General livestock, except animal specialty	2,022	30,822	538	1,405	-7,470	*657	*4,221	—	—	
Animal specialty	**	**	**	**	**	**	**	—	—	
Other	*1,104	*357	*5	*24	*-1,615	*399	*12	*5	*8	
Livestock breeding	2,040	56,446	1,043	12,543	12,632	1,757	15,436	141	1,471	
Animal services, except livestock breeding and veterinary	7,090	93,652	3,012	*14,777	25,162	5,518	28,424	*259	*140	
Landscape and horticultural services	5,992	262,694	2,946	89,331	47,473	3,840	53,212	*306	*833	
Other agricultural services, forestry, and fishing	419	33,783	164	3,314	-7,418	169	5,595	—	—	
Mining	273	26,678	*29	*1,591	-1,703	152	3,691	—	—	
Oil and gas extraction	*146	*7,085	*135	*1,723	*-5,715	*17	*1,904	—	—	
Other mining	39,550	1,836,791	13,414	264,009	235,773	35,216	257,650	1,638	4,862	
Construction	6,751	625,152	3,302	80,678	45,453	5,145	54,098	*324	*1,865	
General contractors and operative builders	30,118	911,373	9,307	171,609	175,817	27,390	189,049	*1,257	*2,668	
Special trade contractors	3,456	80,982	*1,397	*4,803	19,022	*3,196	*19,486	*259	*17	
Plumbing, heating, and air conditioning	5,849	63,220	*1,053	*11,040	25,541	5,371	28,139	—	—	
Painting, paper hanging and decorating	*2,550	*136,758	*1,164	*31,905	*13,625	*2,301	*15,204	—	—	
Electrical work	4,323	237,185	2,447	58,843	32,596	3,595	38,025	*249	*267	
Masonry, stonework, tile setting, and plastering	7,770	116,220	*1,123	*16,641	36,802	6,814	36,877	—	—	
Carpentering and flooring	6,170	277,007	2,113	48,377	48,231	6,113	51,318	*749	*2,384	
Miscellaneous special trade contractors	*2,681	*100,266	*805	*11,722	*14,503	*2,681	*14,503	*57	*329	
Contractors not allocable	6,346	274,889	2,365	41,808	37,039	4,038	44,313	*306	*349	
Manufacturing	*355	*58,831	*355	*9,726	*7,289	*354	*7,503	*56	*40	
Lumber and wood products, except furniture	2,417	47,820	*910	*4,645	10,448	*1,954	*11,836	*249	*255	
Printing, publishing, and allied industries	*478	*1,164	—	—	*-197	—	—	—	—	
Machinery, except electrical	3,096	167,074	1,100	27,437	19,499	1,730	24,974	—	—	
Other manufacturing industries	13,306	420,394	3,180	37,373	60,653	11,440	72,756	*6	*99	
Transportation, communication, electric, gas, and sanitary services	*2,391	*23,588	*478	*918	*6,826	*2,391	*6,826	—	—	
Local and interurban passenger transit	10,184	315,817	2,175	29,584	50,727	8,389	60,529	*6	*99	
Trucking and warehousing	692	70,208	*493	*1,912	1,601	*643	*3,082	—	—	
Other transportation	*39	*10,781	*34	*4,959	*1,499	*17	*2,319	—	—	
Communication, electric, gas, and sanitary services	90,261	5,230,757	27,181	346,346	377,874	59,799	467,275	1,564	3,652	
Wholesale and retail trade	17,956	1,295,803	2,427	33,686	159,420	14,121	176,128	*215	*604	
Wholesale trade	1,372	200,500	*105	*2,726	5,639	*644	*6,257	*17	*40	
Motor vehicles and automotive equipment	*135	*3,673	—	—	*3,562	*135	*3,562	—	—	
Lumber and construction materials	**	**	—	—	—	—	—	—	—	
Farm machinery and equipment	**	**	**	**	**	**	**	—	—	
Other machinery, equipment, and supplies	2,234	326,648	626	10,454	27,591	2,043	33,781	*23	*5	
Groceries and related products	*273	*39,332	*7	*228	*178	*8	*265	—	—	
Farm-product raw materials	12,514	621,275	1,488	15,732	113,082	10,118	121,835	—	—	
Other wholesale trade	65,921	3,849,441	24,476	311,805	221,900	42,311	279,396	1,347	3,045	
Retail trade	Building materials, paint, hardware, garden supply, and mobile home dealers	4,018	159,437	*677	*9,319	8,250	2,354	15,109	—	
Lumber and other building materials dealers	**	**	**	**	**	**	**	—	—	
Paint, glass, and wallpaper stores	*1,273	*36,876	*135	*1,962	*-480	*395	*3,389	—	—	
Hardware stores	2,225	99,091	*541	*7,288	4,737	1,439	7,727	—	—	
Retail nurseries, garden supply stores, and mobile home dealers	*1,283	*142,557	*888	*7,050	*4,987	*410	*7,072	—	—	
General merchandise stores	4,853	508,245	2,125	30,057	24,113	4,002	25,255	*162	*102	
Food stores	3,207	327,416	1,511	17,413	13,222	2,412	14,359	*27	*66	
Grocery stores	1,646	180,829	*614	*12,644	10,891	*1,590	*10,896	*135	*36	

Footnotes at end of table.

Business Returns/1977 • Sole Proprietorships

Table 1.4—Receipts, Payroll, Net Income, and New Jobs Credit for Selected States and Selected Industries—Continued

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

State and industry	Number of businesses	Business receipts	Payroll		Net income (less deficit)	Net income		New jobs credit				
			Number of businesses	Amount		Number of businesses	Amount	Number of businesses	Amount			
			(1)	(2)		(3)	(4)	(5)	(6)			
Florida—Continued												
Wholesale and retail trade—Continued												
Retail trade—Continued												
Automotive dealers and service stations	6,615	1,233,065	5,080	80,469	33,465	4,468	45,817	*78	*327			
Motor vehicle dealers—New car dealers (franchised)	*6	*12,049	*6	*648	*312	*5	*355	—	—			
Used car dealers	1,809	247,583	1,157	*17,076	2,606	1,311	10,750	*5	*9			
Gasoline service stations	3,442	757,263	2,694	47,263	24,189	2,428	26,312	*73	*318			
Other automotive dealers	*1,358	*216,170	*1,223	*15,482	*6,358	*724	*8,400	—	—			
Apparel and accessory stores	1,642	143,263	1,125	*17,345	11,096	*867	*13,995	*270	*202			
Furniture and home furnishings stores	5,302	270,701	1,986	14,073	28,195	3,651	32,454	*5	*100			
Eating places	8,023	472,058	4,471	79,069	30,788	5,472	35,125	*258	*1,820			
Drinking places	1,620	148,757	*816	*18,961	7,392	*1,458	*8,491	*140	*161			
Drug stores and proprietary stores	*326	*78,108	*326	*4,577	*8,319	*326	*8,319	—	—			
Liquor stores	—	—	—	—	—	—	—	—	—			
Used merchandise stores	*1,170	*52,903	*266	*7,740	*5,594	*516	*6,794	—	—			
Sporting goods and bicycle shops	*1,890	*107,602	*986	*9,647	*13,557	*1,631	*14,083	—	—			
Gift, novelty, and souvenir shops	*1,312	*35,150	*517	*2,387	*1,767	*634	*3,886	—	—			
Direct selling organizations	18,486	131,150	*1,397	*692	19,818	11,850	24,944	*17	*9			
Other retail trade	9,381	366,445	3,818	30,189	24,559	4,672	38,052	*417	*324			
Wholesale and retail trade not allocable	6,384	85,513	*278	*1,055	*3,446	3,387	11,751	**	**			
Finance, insurance, and real estate	45,980	749,062	2,014	29,970	289,809	33,675	340,008	870	879			
Finance	857	69,160	*12	*2,264	7,094	685	17,335	**	**			
Security, commodity brokers, and services	789	67,495	**	**	6,980	622	16,534	**	**			
Other finance	*68	*1,665	**	**	114	*63	*801	—	—			
Insurance agents, brokers, and service	6,744	216,420	921	15,749	87,945	5,528	90,726	*437	*355			
Real estate	38,379	463,482	1,081	11,957	194,770	27,482	231,947	*432	*323			
Operators and lessors of buildings	1,919	40,163	179	1,443	824	999	6,761	—	—			
Lessors, other than buildings	*69	*1,382	**	**	*596	*63	*633	—	—			
Real estate agents, brokers, and managers	35,153	385,033	572	7,655	192,734	26,059	216,180	*427	*322			
Subdividers and developers, except cemeteries	480	27,119	*68	*1,207	*434	*81	*7,208	*5	*1			
Other real estate	*758	*9,785	**	**	1,050	*260	*1,165	—	—			
Services	139,976	2,819,487	29,139	405,251	906,305	108,734	1,003,110	2,798	3,750			
Hotels and other lodging places	6,408	134,234	698	9,734	-4,822	2,352	9,922	**	**			
Motels, motor hotels, and tourist courts	3,700	93,681	512	7,766	-8,704	*747	*1,629	**	**			
Other lodging places	2,708	40,553	*186	*1,968	3,882	1,605	8,293	—	—			
Personal services	22,157	244,596	5,439	61,349	39,232	16,484	53,021	*56	*228			
Coin-operated laundries and dry cleaning	*565	*8,389	*249	*826	*872	—	—	—	—			
Other laundry, cleaning, and garment services	*2,124	*19,436	*56	*291	*6,888	*1,645	*7,491	—	—			
Photographic studios, portrait	*1,049	*18,040	*400	*59	*4,717	*249	*76	—	—			
Beauty shops	7,691	130,464	4,121	59,285	7,058	5,260	14,089	*56	*228			
Barber shops	4,196	29,173	—	—	15,415	3,812	15,783	—	—			
Other personal services	6,532	39,094	*613	*888	15,460	5,518	15,582	—	—			
Business services	33,875	499,624	3,889	77,982	179,315	27,424	196,301	*59	*118			
Advertising	1,432	25,994	*118	*6,397	7,166	*1,115	*7,889	—	—			
Services to buildings	5,053	20,638	*879	*1,540	11,816	3,926	*12,282	—	—			
Management and public relations	7,703	104,187	1,299	6,218	62,773	6,407	68,230	*58	*111			
Other business services	19,687	348,805	1,593	63,827	97,560	15,976	107,900	**	**			
Automobile repair and services	6,803	294,275	2,844	54,000	40,756	5,829	45,177	*145	*135			
Automobile repair shops	4,326	227,536	2,523	48,578	34,035	3,812	35,060	*140	*114			
General automobile repair shops	3,096	144,168	*1,693	*23,584	22,497	*2,582	*23,522	*135	*99			
Other automobile repair	*1,230	*83,368	*830	*24,994	*11,538	*1,230	*11,538	*5	*15			
Automobile parking and other services	2,477	66,739	*321	*5,422	6,721	*2,017	*10,117	*5	*21			
Miscellaneous repair services	10,989	242,195	*2,039	*37,620	40,580	7,833	45,233	*249	*287			
Amusement and recreation services, including motion pictures	15,311	202,816	1,540	14,771	36,320	10,084	62,776	*156	*188			
Producers, orchestras, and entertainers	7,340	69,623	—	—	31,448	6,390	32,302	—	—			
Professional sports clubs and promoters	**	**	**	**	—	—	—	—	—			
Racing, including track operation	1,881	39,166	310	5,972	-11,347	*338	*5,447	*22	*49			
Other amusement and recreation services	**	**	**	**	**	**	**	**	**			
Medical and health services	15,054	711,563	6,702	90,545	357,755	13,773	363,058	768	1,112			
Offices of physicians	6,266	372,441	3,530	44,120	197,017	5,980	200,296	385	634			
Offices of dentists	2,241	186,583	2,184	28,182	92,055	1,982	92,511	*383	*478			
Other medical and health services	6,527	152,539	988	18,243	68,683	5,811	70,251	—	—			
Legal services	6,429	231,507	3,313	27,623	122,191	5,529	124,699	*515	*776			
Educational services	6,874	48,577	*814	*9,940	13,592	5,944	14,356	*5	*12			
Engineering and architectural services	3,998	74,445	*382	*6,358	25,100	2,944	29,535	*169	*371			
Accounting, auditing, and bookkeeping services	6,817	107,159	*1,456	*14,727	45,327	6,817	45,327	*670	*521			
Certified public accountants	1,325	38,645	*553	*2,570	14,218	1,325	14,218	*535	*154			
Other accounting, auditing, and bookkeeping services	5,492	68,514	*905	*12,157	31,109	5,492	31,109	*135	*367			
Other services	5,263	28,496	*21	*602	10,959	3,721	13,705	*5	(1)			
Nature of business not allocable	—	—	—	—	—	—	—	—	—			

Footnotes at end of table.

Business Returns/1977 • Sole Proprietorships

Table 1.4—Receipts, Payroll, Net Income, and New Jobs Credit for Selected States and Selected Industries—Continued

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

State and industry	Number of businesses	Business receipts	Payroll		Net income (less deficit)	Net income		New jobs credit		
			Number of businesses	Amount		Number of businesses	Amount	Number of businesses	Amount	
			(1)	(2)		(3)	(4)	(5)	(6)	
Georgia										
All industries	208,880	7,711,146	79,283	756,132	840,662	143,908	1,138,552	5,819	3,961	
All nonfarm industries	167,474	6,802,416	53,500	669,993	939,974	129,875	1,073,969	3,293	3,601	
Agriculture, forestry, and fishing	46,698	1,054,453	29,031	104,902	-77,710	16,715	96,357	2,526	360	
Farms	41,406	908,730	25,783	86,139	-99,312	14,033	64,583	2,526	360	
Field crop	8,156	279,946	4,348	33,257	-56,128	2,333	15,435	
Vegetable and melon	479	1,178	1,473	101	-324	479	324	
Fruit and tree nut	3,964	56,434	846	4,025	5,105	833	9,266	16	16	
Beef cattle feedlots	12,103	45,029	7,168	6,313	-43,111	2,989	7,049	6	34	
Beef cattle, except feedlots	
Hogs, sheep, and goats	6,280	325,771	5,620	24,122	*-5,544	*3,525	*15,954	
Dairy farms	
Poultry and eggs	3,860	158,700	3,860	16,390	*15,673	*3,834	*15,908	
General livestock, except animal specialty	914	14,159	1,433	1,209	*-3,238	*5	*125	
Animal specialty	186	1,415	61	505	*-2,385	*5	*1 *522	
Other	5,464	27,098	2,974	1,217	-10,008	*30	
Livestock breeding	
Animal services, except livestock breeding and veterinary	
Landscape and horticultural services	818	16,036	304	2,618	*5,220	*818	*5,220	
Other agricultural services, forestry, and fishing	3,415	125,220	2,939	16,114	22,551	1,859	26,542	
Mining	96	3,541	—	—	-33	59	686	*10	*90	
Oil and gas extraction	91	3,541	—	—	9	59	686	*10	*90	
Other mining	5	—	—	—	*-42	—	—	
Construction	22,089	820,931	10,629	145,062	133,193	18,898	144,397	*15	*249	
General contractors and operative builders	3,266	356,445	1,796	45,838	31,058	2,512	36,518	*15	*249	
Special trade contractors	17,216	440,062	8,833	99,224	94,050	14,779	99,794	
Plumbing, heating, and air conditioning	1,682	124,666	952	*16,938	*14,735	*1,682	*14,735	
Painting, paper hanging and decorating	3,863	77,677	1,457	*28,042	*16,460	*3,132	*16,475	
Electrical work	1,157	*78,798	*754	*18,180	*13,034	*1,157	*13,034	
Masonry, stonework, tile setting, and plastering	2,894	53,129	2,491	*11,200	*14,953	*2,088	*17,170	
Carpentering and flooring	5,062	54,526	1,752	*14,585	21,429	4,825	21,601	
Miscellaneous special trade contractors	2,538	51,266	1,427	*10,279	*13,439	*1,895	*16,779	
Contractors not allocable	1,607	*24,424	—	—	*8,085	*1,607	*8,085	
Manufacturing	3,415	227,955	1,552	52,316	24,810	3,101	29,653	*61	*106	
Lumber and wood products, except furniture	1,168	*99,015	*438	*32,280	*9,179	*1,167	*9,970	*56	*54	
Printing, publishing, and allied industries	
Machinery, except electrical	877	*17,919	*404	*3,956	*6,313	*877	*6,313	*5	*52	
Other manufacturing industries	1,370	*111,021	*710	*16,080	*9,318	*1,057	*13,370	
Transportation, communication, electric, gas and sanitary services	5,857	146,971	*1,636	*3,969	23,995	5,212	25,619	*248	*114	
Local and interurban passenger transit	855	*15,727	*721	*1,533	*1,653	*721	*2,167	
Trucking and warehousing	4,598	130,775	*915	*2,436	22,078	4,087	23,188	*248	114	
Other transportation	—	—	
Communication, electric, gas, and sanitary services	
Wholesale and retail trade	49,580	3,716,523	17,384	205,391	184,467	32,128	247,265	1,396	1,331	
Wholesale trade	8,518	892,203	1,960	39,010	75,173	7,503	86,528	*44	*185	
Motor vehicles and automotive equipment	403	*41,881	*90	*2,050	*-373	*347	*4,294	
Lumber and construction materials	
Farm machinery and equipment	634	*70,961	*162	*6,384	*2,951	*634	*2,951	
Other machinery, equipment, and supplies	585	*57,711	*206	*4,974	*13,512	*529	*15,294	
Groceries and related products	572	157,603	*324	*3,295	7,240	*567	*7,500	*17	*94	
Farm-product raw materials	445	124,814	159	1,603	2,874	186	4,113	*5	*4	
Other wholesale trade	5,879	439,233	1,019	20,704	48,969	5,240	52,376	*22	*87	
Retail trade	38,767	2,680,242	15,160	161,865	98,052	22,463	149,218	1,347	1,127	
Building materials, paint, hardware, garden supply, and mobile home dealers	2,444	135,537	1,186	10,271	6,910	1,074	8,951	*10	*53	
Lumber and other building materials dealers	71	*20,999	*71	*1,344	*1,426	*15	*1,557	*5	*32	
Paint, glass, and wallpaper stores	
Hardware stores	1,302	*84,831	*696	*7,449	*5,446	*1,044	*6,967	
Retail nurseries, garden supply stores, and mobile home dealers	1,071	*29,707	*419	*1,478	*-962	*15	*427	*5	*21	
General merchandise stores	566	*81,750	*309	*3,527	*3,806	*566	*3,806	
Food stores	4,922	531,381	1,437	27,718	11,822	3,347	20,700	*5	*90	
Grocery stores	4,444	520,813	1,432	27,383	10,634	2,869	19,512	
Other food stores	478	*10,568	*5	*335	*1,188	*478	*1,188	*5	*90	

Footnotes at end of table.

Business Returns/1977 • Sole Proprietorships

Table 1.4—Receipts, Payroll, Net Income, and New Jobs Credit for Selected States and Selected Industries—Continued

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

State and industry	Number of businesses	Business receipts	Payroll		Net income (less deficit)	Net income		New jobs credit				
			Number of businesses	Amount		Number of businesses	Amount	Number of businesses	Amount			
			(1)	(2)		(3)	(4)	(5)	(6)			
Georgia—Continued												
Wholesale and retail trade—Continued												
Retail trade—Continued												
Automotive dealers and service stations	8,028	1,114,533	3,842	57,175	33,678	5,796	44,639	*646	*593			
Motor vehicle dealers—New car dealers (franchised)	*31	57,351	*31	*3,140	1,284	*26	*1,383	*5	*8			
Used car dealers	1,417	252,971	*790	*4,353	3,832	*1,035	*6,511	*248	*327			
Gasoline service stations	5,200	640,962	2,560	32,676	24,986	4,265	25,542	*11	*58			
Other automotive dealers	*1,380	*163,249	*461	*17,006	*3,576	*470	*11,203	*382	*200			
Apparel and accessory stores	*2,573	*100,176	*1,313	*4,481	*3,945	*1,673	*9,425	—	—			
Furniture and home furnishings stores	2,628	119,040	*912	*9,464	14,707	1,650	14,838	—	—			
Eating places	2,474	76,830	1,823	12,006	4,233	*1,421	*6,078	—	—			
Drinking places	*392	*28,324	*258	*203	*763	*258	*2,134	—	—			
Drug stores and proprietary stores	*627	*102,676	*571	*13,235	*4,624	*494	*9,893	—	—			
Liquor stores	*662	*72,461	*189	*2,832	*5,217	*189	*5,230	—	—			
Used merchandise stores	975	9,877	267	1,296	*5,842	57	362	—	—			
Sporting goods and bicycle shops	*304	*8,658	—	—	*799	*56	*820	*56	*21			
Gift, novelty, and souvenir shops	*516	*9,020	*258	*800	*771	*248	*20	—	—			
Direct selling organizations	7,443	55,078	*382	453	1,255	4,425	5,144	—	—			
Other retail trade	4,213	235,101	2,413	18,404	14,432	1,209	17,178	*630	*370			
Wholesale and retail trade not allocable	2,295	144,078	*264	4,516	11,242	2,162	11,519	*5	*19			
Finance, insurance, and real estate	21,285	328,819	1,827	*17,846	115,612	18,709	138,809	*22	*7			
Finance	*165	*493	—	—	*73	133	150	—	—			
Security, commodity brokers, and services	*160	*493	—	—	*64	*133	*150	—	—			
Other finance	*5	—	—	—	*137	—	—	—	—			
Insurance agents, brokers, and service	8,555	158,221	1,104	13,827	68,777	6,991	73,277	*17	*17			
Real estate	12,575	170,105	523	4,019	46,908	9,585	65,382	*5	*7			
Operators and lessors of buildings	809	20,992	*11	*164	*3,165	*110	*529	—	—			
Lessors, other than buildings	*1,852	*9,222	*6	*1,109	*651	*1,810	*307	—	—			
Real estate agents, brokers, and managers	9,040	95,505	*392	*1,682	43,134	6,947	51,944	—	—			
Subdividers and developers, except cemeteries	135	31,462	58	754	687	*101	*5,591	—	—			
Other real estate	*739	*12,924	*56	*310	*6,903	*717	*7,011	—	—			
Services	59,380	1,408,789	17,424	226,646	433,184	50,596	452,602	1,541	1,704			
Hotels and other lodging places	1,368	80,184	581	4,295	5,872	*1,244	*6,992	—	—			
Motels, motor hotels, and tourist courts	895	78,544	581	4,295	5,542	*771	*6,662	—	—			
Other lodging places	*473	*1,640	—	—	*330	*473	*330	—	—			
Personal services	11,598	158,405	2,634	27,038	48,808	9,928	50,875	*189	*858			
Com-operated laundries and dry cleaning	*919	*16,372	*446	*715	*1,922	*390	*2,320	—	—			
Other laundry, cleaning, and garment services	*1,200	*71,810	*1,200	*21,923	*13,984	*1,200	*13,984	*189	*858			
Photographic studios, portrait	—	—	—	—	—	—	—	—	—			
Beauty shops	5,704	32,554	*932	*3,263	10,309	4,563	11,978	—	—			
Barber shops	*3,092	*27,753	—	—	*19,376	*3,092	*19,376	—	—			
Other personal services	*683	*9,916	*56	*1,137	*3,217	*683	*3,217	—	—			
Business services	10,427	112,868	2,178	25,713	30,706	9,468	34,582	—	—			
Advertising	*1,126	*35,778	*56	*9,790	*801	*813	*3,244	—	—			
Services to buildings	*1,396	*17,304	*262	*8,157	*4,924	*1,396	*4,924	—	—			
Management and public relations	2,675	13,650	*499	*1,649	5,413	2,535	6,291	—	—			
Other business services	5,230	46,136	1,361	*6,117	19,568	4,724	20,123	—	—			
Automobile repair and services	4,828	293,416	3,617	73,731	34,655	4,350	37,408	*403	*232			
Automobile repair shops	4,689	250,874	3,483	61,474	32,524	4,216	35,239	*403	*232			
General automobile repair shops	*2,716	*143,207	*1,913	*31,635	*16,477	*2,243	*19,192	—	—			
Other automobile repair	*1,973	*107,667	*1,570	*29,839	*16,047	*1,973	*16,047	*403	*232			
Automobile parking and other services	*139	*42,542	*134	*12,257	*2,131	*134	*2,169	—	—			
Miscellaneous repair services	5,674	50,784	*258	*3,948	12,702	4,704	13,856	—	—			
Amusement and recreation services, including motion pictures	5,167	70,537	*476	*1,933	4,990	2,473	9,999	—	—			
Producers, orchestras, and entertainers	*1,874	*53,008	—	—	*9,156	*1,401	*9,384	—	—			
Professional sports clubs and promoters	—	—	—	—	—	—	—	—	—			
Racing, including track operation	*1,236	*5,188	*17	*222	*1,800	*17	*14	—	—			
Other amusement and recreation services	*2,057	*12,343	*459	*1,711	*2,366	*1,055	*601	—	—			
Medical and health services	7,035	450,353	4,094	76,442	200,800	7,034	200,808	567	305			
Offices of physicians	3,222	231,973	1,982	37,451	109,289	3,221	109,297	*168	*220			
Offices of dentists	1,581	170,641	1,581	30,785	70,171	1,581	70,171	*249	*71			
Other medical and health services	2,232	47,739	*531	*8,206	21,340	2,232	21,340	*150	*14			
Legal services	3,807	104,931	1,394	6,424	52,928	3,298	53,934	*249	*142			
Educational services	3,410	15,519	*387	*1,293	6,401	3,007	6,545	—	—			
Engineering and architectural services	*1,241	*19,418	*267	*503	*10,838	*1,241	*10,838	—	—			
Accounting, auditing, and bookkeeping services	*1,913	*34,112	*1,157	*4,795	*16,111	*1,664	*16,137	—	—			
Certified public accountants	*909	*22,281	*651	*2,923	*5,998	*909	*5,998	—	—			
Other accounting, auditing, and bookkeeping services	*1,004	*11,831	*506	*1,872	*7,113	*755	*7,139	—	—			
Other services	2,892	18,262	*381	*531	8,353	*2,185	*10,628	*133	*167			
Nature of business not allocable	*490	*3,164	—	—	*3,164	*490	*3,164	—	—			

Footnotes at end of table.

Business Returns/1977 • Sole Proprietorships

Table 1.4—Receipts, Payroll, Net Income, and New Jobs Credit for Selected States and Selected Industries—Continued
 (All figures are estimates based on samples—money amounts are in thousands of dollars)

State and industry	Number of businesses	Business receipts	Payroll		Net income (less deficit)	Net income		New jobs credit		
			Number of businesses	Amount		Number of businesses	Amount	Number of businesses	Amount	
			(1)	(2)		(3)	(4)	(5)	(6)	
Illinois										
All industries	569,939	21,119,580	173,935	1,687,395	3,648,580	415,242	4,324,714	9,086	15,828	
All nonfarm industries	398,759	16,437,671	104,504	1,576,078	2,813,265	298,389	3,168,308	8,806	15,827	
Agriculture, forestry, and fishing	180,577	4,825,741	72,204	133,318	865,799	121,311	1,198,335	588	407	
Farms	171,180	4,681,909	69,431	109,317	833,315	116,853	1,156,406	280	201	
Field crop	119,108	3,146,934	46,146	48,844	755,511	92,158	928,117	256	144	
Vegetable and melon	2,613	43,730	*2,078	*2,058	5,656	2,356	6,050	—	—	
Fruit and tree nut	804	9,753	498	829	2,584	*487	*3,916	—	—	
Beef cattle feedlots	*33	*15,337	*29	*99	*726	*29	*909	—	—	
Beef cattle, except feedlots	11,658	475,784	4,199	10,345	18,837	7,041	53,837	*17	*41	
Hogs, sheep, and goats	21,191	651,753	10,574	34,988	63,338	10,671	113,856	—	—	
Dairy farms	2,578	80,499	2,298	2,032	23,608	*2,476	*25,911	—	—	
Poultry and eggs	*135	*420	*17	*20	*892	—	—	—	—	
General livestock, except animal specialty	3,107	210,328	2,766	6,842	15,132	*736	20,973	—	—	
Animal specialty	2,499	37,044	546	3,218	36,512	*405	*2,262	—	—	
Other	7,460	10,327	*280	*42	*13,121	*494	*575	—	—	
Livestock breeding	*520	*24	*18	*51	*2,976	—	—	—	—	
Animal services, except livestock breeding and veterinary	2,826	18,655	*397	*2,987	601	*1,152	*4,191	—	—	
Landscape and horticultural services	3,427	54,501	*1,313	*15,100	7,332	*1,295	*8,892	*252	*204	
Other agricultural services, forestry, and fishing	2,624	70,652	1,045	5,863	27,527	2,011	28,846	*56	*2	
Mining	3,414	139,203	188	6,382	-15,402	1,147	18,421	47	205	
Oil and gas extraction	2,926	127,010	161	4,644	-8,816	1,110	18,537	*41	*199	
Other mining	488	12,183	*27	*1,738	-6,598	*37	*884	*6	*6	
Construction	46,453	2,125,545	16,989	368,410	361,281	38,685	390,412	1,248	2,905	
General contractors and operative builders	9,779	788,268	4,590	129,685	85,396	6,984	101,825	*392	*1,008	
Special trade contractors	34,312	1,267,386	11,702	229,450	254,438	29,598	266,942	856	1,897	
Plumbing, heating, and air conditioning	4,569	215,093	1,701	28,023	31,298	3,678	36,117	*10	*123	
Painting, paper hanging and decorating	5,551	166,023	2,599	29,132	38,566	4,507	40,245	*57	*115	
Electrical work	3,112	185,166	1,822	45,866	2,351	2,725	2,351	*151	*460	
Masonry, stonework, tile setting, and plastering	2,703	201,106	1,463	70,838	29,432	2,226	29,583	*139	*667	
Carpentering and flooring	11,217	212,873	*1,634	*17,593	87,123	10,819	87,487	*499	*532	
Miscellaneous special trade contractors	7,160	287,125	2,483	37,798	42,120	6,017	45,785	—	—	
Contractors not allocable	2,362	69,891	*697	*9,275	21,447	2,103	21,645	—	—	
Manufacturing	9,812	425,835	4,041	68,669	76,459	6,834	83,316	*727	*824	
Lumber and wood products, except furniture	*1,453	*30,212	*247	*4,512	*5,432	*1,453	*5,432	—	—	
Printing, publishing, and allied industries	2,516	139,724	1,405	16,272	27,209	1,975	28,329	*61	*25	
Machinery, except electrical	1,720	109,735	1,092	24,168	24,226	1,456	25,056	*527	*708	
Other manufacturing industries	4,123	145,964	1,297	24,717	19,592	1,950	24,499	*139	*91	
Transportation, communication, electric, gas, and sanitary services	15,117	784,447	3,878	99,877	89,595	11,812	101,567	*150	*138	
Local and interurban passenger transit	*867	*43,162	*134	*16,380	*2,667	*733	*2,818	—	—	
Trucking and warehousing	11,434	532,738	2,796	62,195	65,938	9,072	76,783	*6	*75	
Other transportation	1,108	87,352	*161	*3,572	10,410	699	11,010	*10	*4	
Communication, electric, gas, and sanitary services	*1,708	*12,195	*785	*17,730	*10,580	*1,308	*10,956	*134	*59	
Wholesale and retail trade	105,831	8,111,219	37,484	541,687	522,954	72,702	648,283	1,869	4,790	
Wholesale trade	18,896	2,294,578	5,227	82,572	242,658	17,309	252,703	227	571	
Motor vehicles and automotive equipment	*513	*81,146	*17	*2,748	*5,962	*513	*5,962	—	—	
Lumber and construction materials	*76	*26,072	*76	*2,330	*3,651	*66	*4,048	*5	*72	
Farm machinery and equipment	388	188,281	125	9,144	5,306	137	6,067	*44	*145	
Other machinery, equipment, and supplies	1,947	210,767	*454	*11,458	33,322	1,942	33,697	*17	**(*) ..	
Groceries and related products	1,436	384,384	375	9,977	24,014	1,302	25,063	—	—	
Farm-product raw materials	268	428,603	242	4,378	1,152	96	3,913	*5	**(*) ..	
Other wholesale trade	14,268	975,325	3,938	42,537	169,251	13,253	173,953	—	—	
Retail trade	84,655	5,690,537	32,097	455,311	267,621	54,127	380,808	1,637	4,202	
Building materials, paint, hardware, garden supply, and home dealers	4,359	396,443	2,327	38,720	30,133	2,736	38,018	*195	*747	
Lumber and other building materials dealers	*312	*27,687	*311	*2,426	*2,297	*66	*2,654	—	—	
Paint, glass, and wallpaper stores	*381	*53,244	*381	*4,688	*10,420	*381	*10,420	*134	*477	
Hardware stores	*966	*144,421	*949	*15,688	*10,097	*704	*14,610	*56	256	
Retail nurseries, garden supply stores, and mobile home dealers	2,700	171,091	*688	*15,738	7,319	1,585	10,334	*5	*14	
General merchandise stores	*908	*106,568	*515	*12,166	*5,804	*393	*1,783	—	—	
Food stores	5,352	904,894	3,276	73,113	27,303	3,639	37,167	*158	*465	
Grocery stores	3,301	677,774	1,717	39,745	17,302	2,246	24,282	*158	*465	
Other food stores	2,051	227,120	1,559	33,368	10,001	1,393	12,885	—	—	

Footnotes at end of table.

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Table 1.4—Receipts, Payroll, Net Income, and New Jobs Credit for Selected States and Selected Industries—Continued

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

State and industry	Number of businesses	Business receipts	Payroll		Net income (less deficit)	Net income		New jobs credit				
			Number of businesses	Amount		Number of businesses	Amount	Number of businesses	Amount			
			(1)	(2)		(3)	(4)	(5)	(6)			
Illinois—Continued												
Wholesale and retail trade—Continued												
Retail trade—Continued												
Automotive dealers and service stations	10,908	2,157,185	5,624	138,694	71,124	7,916	87,987	563	743			
Motor vehicle dealers—New car dealers (franchised)	266	283,884	256	18,067	2,767	131	4,685	26	15			
Used car dealers	2,710	323,117	381	12,124	11,433	1,688	13,814	22	21			
Gasoline service stations	5,333	1,271,391	4,216	82,434	37,405	4,185	47,024	438	380			
Other automotive dealers	2,599	278,793	761	26,069	19,519	1,912	22,464	77	327			
Apparel and accessory stores	1,889	274,597	1,466	19,177	17,587	1,734	22,483	17	7			
Furniture and home furnishings stores	4,716	230,058	2,191	9,183	21,562	3,675	25,250	171	203			
Eating places	4,996	334,541	4,245	58,303	24,628	3,462	33,421	344	1,682			
Drinking places	5,531	386,619	3,823	34,679	16,963	3,797	26,494	—	—			
Drug stores and proprietary stores	*807	*81,324	*560	*3,735	—	1,346	*314	*4,425	—			
Liquor stores	*1,542	*212,335	*1,284	*11,736	*16,577	*1,542	*16,577	*189	*355			
Used merchandise stores	4,814	44,757	*316	*1,805	*4,905	*2,075	*6,294	—	—			
Sporting goods and bicycle shops	*464	*21,597	*56	*2,455	*3,386	*206	*3,570	—	—			
Gift, novelty, and souvenir shops	2,532	40,921	*1,147	*12,534	*4,568	*511	*3,874	—	—			
Direct selling organizations	23,282	158,642	*1,563	*6,153	27,551	16,477	35,415	—	—			
Other retail trade	12,555	340,056	3,704	32,858	27,430	5,650	38,050	—	—			
Wholesale and retail trade not allocable	2,280	126,104	*160	*3,784	12,675	*1,266	*14,772	*5	*17			
Finance, insurance, and real estate	49,203	1,187,177	3,870	47,412	474,209	37,331	514,433	921	1,619			
Finance	3,422	203,955	618	5,394	39,141	2,166	59,491	*28	*27			
Security, commodity, brokers, and services	2,663	187,301	396	2,878	38,002	1,602	52,311	*23	*21			
Other finance	*759	*16,654	*222	*2,516	*1,139	*564	*7,180	*5	*6			
Insurance agents, brokers, and service	13,111	405,217	2,353	23,073	200,661	11,545	203,232	*374	*353			
Real estate	32,670	578,005	899	18,945	234,407	23,620	251,710	518	1,239			
Operators and lessors of buildings	2,458	29,293	*33	*272	962	798	3,763	**	**			
Lessors, other than buildings	3,652	11,199	**	**	-3,529	*1,779	*961	*31	*31			
Real estate agents, brokers, and managers	25,006	480,835	750	14,797	210,636	19,938	218,093	483	1,177			
Subdividers and developers, except cemeteries	251	25,952	3	216	8,611	183	9,766	**	**			
Other real estate	1,303	30,726	**	**	17,727	*922	*19,227	**	**			
Services	158,512	3,518,299	35,283	420,860	1,271,509	124,875	1,368,270	3,536	4,940			
Hotels and other lodging places	2,283	73,442	*704	*10,995	2,796	*1,386	*11,917	—	—			
Motels, motor hotels, and tourist courts	1,290	*42,233	*646	*5,510	-7,052	*397	*1,974	—	—			
Other lodging places	*993	*31,209	*58	*5,485	*9,848	*989	*9,943	—	—			
Personal services	32,384	505,213	8,122	81,870	143,048	26,581	151,580	*622	*1,318			
Coin-operated laundries and dry cleaning	*393	*7,637	*134	*1,511	*253	*135	*91	—	—			
Other laundry, cleaning, and garment services	4,380	88,172	*2,163	*13,310	13,592	*2,008	*17,182	*247	*250			
Photographic studios, portrait	2,469	40,262	*796	*7,102	6,130	*1,948	*7,368	—	—			
Beauty shops	12,263	160,527	3,183	41,557	46,082	11,266	46,657	*56	*77			
Barber shops	4,849	43,658	*259	*19	26,489	4,113	26,793	—	—			
Other personal services	8,030	164,957	1,587	18,371	51,008	7,111	53,489	*319	*991			
Business services	35,247	517,074	6,237	59,966	162,598	28,844	185,218	*380	*505			
Advertising	1,940	27,697	*17	*36	7,079	1,542	7,186	*5	*12			
Services to buildings	9,100	89,275	*1,984	*8,810	37,151	8,462	37,554	*247	*387			
Management and public relations	5,442	80,815	608	7,826	42,621	4,233	45,255	*5	*22			
Other business services	16,765	318,287	3,628	43,294	75,747	14,607	95,223	*123	*84			
Automobile repair and services	9,501	522,679	3,941	83,719	82,319	7,188	86,463	*449	*555			
Automobile repair shops	7,803	423,076	2,829	69,835	59,999	5,702	63,216	*393	*528			
General automobile repair shops	4,441	145,087	*1,086	*11,385	22,880	2,474	25,957	*259	*192			
Other automobile repair	3,362	277,989	*1,743	*58,450	37,119	3,228	37,259	*134	*336			
Automobile parking and other services	1,698	99,603	1,112	13,884	22,320	1,486	23,244	*56	*27			
Miscellaneous repair services	12,022	134,959	*461	*3,286	46,785	9,483	48,852	—	—			
Amusement and recreation services, including motion pictures	17,937	187,171	1,086	4,043	44,535	9,753	70,824	—	—			
Producers, orchestras, and entertainers	7,244	47,265	*306	*1,223	21,713	4,215	23,771	—	—			
Professional sports clubs and promoters	**	**	**	**	**	**	**	—	—			
Racing, including track operation	5,244	46,832	*5	*448	4,852	*1,741	*24,321	—	—			
Other amusement and recreation services	**	**	**	**	**	**	**	—	—			
Medical and health services	19,355	1,016,760	8,510	115,146	530,701	16,903	541,399	1,377	1,168			
Offices of physicians	7,275	504,095	4,191	53,918	292,403	6,298	298,165	372	459			
Offices of dentists	3,815	301,652	2,623	43,193	148,469	3,815	148,469	677	462			
Other medical and health services	8,265	211,013	1,696	18,035	89,829	6,790	94,765	*328	*247			
Legal services	8,019	237,762	2,474	19,123	126,427	6,805	130,226	270	515			
Educational services	4,008	32,504	*533	*4,007	8,667	3,593	10,462	—	—			
Engineering and architectural services	5,882	136,833	*854	*16,150	51,679	5,102	54,056	*113	*376			
Accounting, auditing, and bookkeeping services	6,955	132,653	1,696	22,274	59,430	5,445	62,895	*307	*384			
Certified public accountants	1,292	43,438	*588	610,095	19,755	912	20,550	*61	*28			
Other accounting, auditing, and bookkeeping services	5,663	89,215	*1,108	*12,179	39,675	4,533	42,345	*246	*356			
Other services	4,919	21,249	*665	*81	12,524	3,592	14,381	*15	*112			
Nature of business not allocable	*1,020	*2,314	—	—	*176	*745	*677	—	—			

Footnotes at end of table.

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Table 1.4—Receipts, Payroll, Net Income, and New Jobs Credit for Selected States and Selected Industries—Continued

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

State and industry	Number of businesses	Business receipts	Payroll		Net income (less deficit)	Net income		New jobs credit		
			Number of businesses	Amount		Number of businesses	Amount	Number of businesses	Amount	
			(1)	(2)		(3)	(4)	(5)	(6)	
Indiana										
All industries	346,635	10,878,389	133,954	928,464	1,587,845	248,143	1,956,869	6,719	13,856	
All nonfarm industries	193,982	7,877,693	58,503	783,412	1,232,547	148,761	1,338,175	6,440	12,246	
Agriculture, forestry, and fishing	156,340	3,051,518	75,718	146,945	365,729	101,032	633,837	279	1,610	
Farms	152,653	3,000,698	75,451	145,052	355,298	99,382	618,694	279	1,610	
Field crop	99,243	1,847,977	52,444	78,799	275,013	68,635	440,172	261	1,526	
Vegetable and melon	*6,335	*86,286	*3,407	*17,311	*25,388	*6,335	*25,388	—	—	
Fruit and tree nut	*402	*10,996	*5	*332	*193	—	—	—	—	
Beef cattle feedlots	14,964	361,459	5,907	26,111	-19,318	6,993	19,046	*12	*78	
Beef cattle, except feedlots	—	—	—	—	—	—	—	—	—	
Hogs, sheep, and goats	10,373	353,198	9,198	15,370	9,780	5,491	45,109	—	—	
Dairy farms	8,986	257,907	*3,100	*5,407	74,888	*8,539	*77,165	—	—	
Poultry and eggs	*5	*9,405	*5	*40	*46	—	—	—	—	
General livestock, except animal specialty	*303	*20,596	*286	*789	*2,241	**	**	**	**	
Animal specialty	1,765	16,966	*622	*635	-6,442	*5	*96	**	**	
Other	10,277	35,906	*477	*258	-1,531	**	**	—	—	
Livestock breeding	*1,525	*1,415	—	—	*2,894	—	—	—	—	
Animal services, except livestock breeding and veterinary	*753	*11,936	—	—	*2,333	*258	*4,150	—	—	
Landscape and horticultural services	*392	*14,914	*134	*1,173	*3,209	*392	*3,209	—	—	
Other agricultural services, forestry, and fishing	*1,017	*22,557	*133	*720	*7,783	*1,000	*7,784	—	—	
Mining	391	39,514	*18	*1,802	-995	314	4,903	*11	*202	
Oil and gas extraction	344	26,174	—	—	1,906	**	**	*6	*201	
Other mining	*47	*13,340	—	—	*2,901	**	**	*5	*1	
Construction	23,915	1,017,896	12,256	166,667	170,161	19,533	184,869	1,550	2,512	
General contractors and operative builders	4,510	365,362	2,829	56,408	26,417	2,532	33,557	*272	*932	
Special trade contractors	17,900	581,228	8,879	100,029	126,464	15,501	134,023	*1,088	*1,126	
Plumbing, heating, and air conditioning	2,687	133,103	*1,299	*9,047	25,156	*2,429	*25,702	*258	*142	
Painting, paper hanging and decorating	3,331	57,319	*1,556	*7,718	22,567	*2,825	*23,329	—	—	
Electrical work	*1,183	*22,281	*658	*2,784	*7,174	*925	*7,309	—	—	
Masonry, stonework, tile setting, and plastering	*2,086	*73,385	*530	*22,784	*8,419	*1,952	*12,744	—	—	
Carpentering and flooring	4,593	87,856	*2,263	*18,431	26,236	4,346	26,775	*830	*984	
Miscellaneous special trade contractors	4,020	207,284	2,673	38,265	36,912	3,024	38,184	*17,289	*454	
Contractors not allocable	*1,505	*71,306	*448	*10,230	*17,280	*1,500	*17,289	—	—	
Manufacturing	3,921	154,495	1,235	24,041	35,247	3,024	35,866	*144	*756	
Lumber and wood products, except furniture	*61	*33,592	*61	*6,775	*2,472	*61	*2,472	*5	*66	
Printing, publishing, and allied industries	*918	*26,026	*138	*3,797	*5,730	*659	*5,797	*5	*199	
Machinery, except electrical	*665	*15,548	*134	*2,143	*6,837	*660	*6,979	*134	*491	
Other manufacturing industries	2,277	79,329	*902	*11,326	20,208	*1,644	*20,618	—	—	
Transportation, communication, electrical, gas, and sanitary services	13,929	281,242	2,714	33,003	45,962	10,409	55,025	*10	*193	
Local and interurban passenger transit	3,985	48,123	*913	*12,605	17,206	3,588	18,702	—	—	
Trucking and warehousing	9,619	202,304	1,538	14,266	27,648	6,553	35,099	*5	*192	
Other transportation	*67	*5,296	*5	*114	*103	*10	*219	*5	*1	
Communication, electric, gas, and sanitary services	*258	*25,519	*258	*6,018	*1,005	*258	*1,005	—	—	
Wholesale and retail trade	56,910	4,502,177	21,119	370,856	300,470	40,151	335,752	2,383	4,583	
Wholesale trade	5,604	725,211	846	29,841	55,862	3,942	58,344	*287	*210	
Motor vehicles and automotive equipment	*32	*48,685	*32	*3,756	*1,692	*32	*1,692	*5	*13	
Lumber and construction materials	*10	*8,469	*10	*792	*1,751	*10	*1,751	*5	*11	
Farm machinery and equipment	752	132,338	143	*7,125	9,067	752	9,067	—	—	
Other machinery, equipment, and supplies	*269	*40,285	*269	*3,736	*5,693	*269	*5,693	*252	*103	
Groceries and related products	*104	*46,014	*49	*2,256	*3,639	*104	*3,639	—	—	
Farm-product raw materials	210	167,513	71	2,618	2,625	69	3,040	—	—	
Other wholesale trade	4,227	281,927	272	9,558	31,395	2,706	33,462	*25	*83	
Retail trade	48,156	3,639,660	19,775	335,682	236,190	34,670	266,499	1,844	3,881	
Building materials, paint, hardware, garden supply, and mobile home dealers	2,416	232,382	2,019	18,659	18,392	2,024	20,935	*392	*830	
Lumber and other building materials dealers	*326	*57,125	*326	*4,180	*2,825	*326	*2,825	*252	*398	
Paint, glass, and wallpaper stores	*1,429	*134,979	*1,429	*13,368	*10,313	*1,037	*12,956	*134	*416	
Hardware stores	*655	*28,447	*258	*362	*4,907	*655	*4,907	—	—	
Retail nurseries, garden supply stores, and mobile home dealers	*6	*11,831	*6	*749	*347	*6	*347	*6	*16	
General merchandise stores	*1,217	*55,015	*134	*946	*3,156	*1,217	*3,156	—	—	
Food stores	3,445	480,239	2,441	38,688	18,302	2,271	21,869	*138	*46	
Grocery stores	2,427	227,959	1,423	13,611	6,890	1,309	10,272	*5	*8	
Other food stores	*1,018	*252,280	*1,018	*25,077	*11,412	*962	*11,597	*133	*38	

Footnotes at end of table.

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Table 1.4—Receipts, Payroll, Net Income, and New Jobs Credit for Selected States and Selected Industries—Continued

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

State and industry	Number of businesses	Business receipts	Payroll		Net income (less deficit)	Net income		New jobs credit				
			Number of businesses	Amount		Number of businesses	Amount	Number of businesses	Amount			
			(1)	(2)		(3)	(4)	(5)	(6)			
Indiana—Continued												
Wholesale and retail trade—Continued												
Retail trade—Continued												
Automotive dealers and service stations	5,745	1,448,919	4,488	88,624	66,241	5,147	68,465	535	1,167			
Motor vehicle dealers—New car dealers (franchised)	45	98,181	45	4,287	2,165	39	2,169	17	*64			
Used car dealers	1,270	176,621	*419	*9,698	9,416	949	10,528	135	*210			
Gasoline service stations	3,788	949,953	3,382	59,309	46,485	3,517	47,593	300	*572			
Other automotive dealers	642	224,164	542	15,330	8,175	642	8,175	83	*321			
Apparel and accessory stores	2,377	192,168	1,654	17,323	18,399	*1,751	*19,035	—	—			
Furniture and home furnishings stores	2,161	238,025	1,249	24,903	18,153	1,397	23,911	—	—			
Eating places	3,375	445,681	2,844	94,669	29,230	2,220	34,717	*496	*1,245			
Drinking places	*754	*43,163	*754	*4,438	*2,639	*754	*2,639	—	—			
Drug stores and proprietary stores	*269	*51,599	*268	*9,969	*4,774	*269	*4,774	—	—			
Liquor stores	*167	*66,163	*167	*3,038	*2,601	*167	*2,601	*133	*279			
Used merchandise stores	2,581	14,945	303	*969	4,284	*1,462	*5,186	—	—			
Sporting goods and bicycle shops	*456	*80,495	*190	*7,351	*2,967	*267	*3,613	—	—			
Gift, novelty, and souvenir shops	*1,002	*17,738	*17	*51	*6,406	*721	*6,787	*17	*2			
Direct selling organizations	15,703	92,537	*1,233	*1,036	9,419	10,501	16,173	—	—			
Other retail trade	6,488	180,591	2,014	25,018	31,227	4,502	32,638	*133	*312			
Wholesale and retail trade not allocable	3,150	137,306	*498	*5,333	8,418	1,539	10,909	*252	*492			
Finance, insurance, and real estate	19,304	420,878	2,249	12,893	142,414	14,814	157,714	*158	*507			
Finance	*164	*5,469	*6	*80	*—371	*152	*211	*17	*30			
Security, commodity brokers, and services	**	**	**	**	**	**	**	**	**			
Other finance	7,816	203,573	1,361	7,257	85,329	6,279	90,279	—	—			
Insurance agents, brokers, and service												
Real estate	11,324	211,836	882	5,556	57,456	8,383	67,224	*140	*410			
Operators and lessors of buildings	*975	*20,913	4	271	*857	*953	*2,216	—	—			
Lessors, other than buildings	*128	*1,862	*117	*62	*6,300	—	—	—	—			
Real estate agents, brokers, and managers	9,482	148,306	*561	*3,240	57,832	6,973	59,273	*134	*396			
Subdividers and developers, except cemeteries	*162	*18,837	*139	*1,676	*1,113	*143	*1,355	—	—			
Other real estate	*577	*21,918	*61	*307	*3,954	*314	*4,380	—	—			
Services	70,159	1,390,171	18,265	171,947	524,335	57,882	542,586	2,184	3,493			
Hotels and other lodging places	*1,552	*39,289	*507	*4,928	*6,930	*763	*9,071	—	—			
Motels, motor hotels, and tourists courts	*561	*18,211	**	**	*7,124	*505	*7,285	—	—			
Other lodging places	*991	*21,078	**	**	*—194	*256	*1,786	—	—			
Personal services	21,654	252,001	4,934	27,935	69,853	17,674	71,999	*268	*233			
Coin-operated laundries and dry cleaning	*799	*17,522	*402	*1,044	*2,294	*799	*2,294	—	—			
Other laundry, cleaning, and garment services	*1,125	*23,272	*392	3,325	*5,322	*1,125	*5,322	*134	*217			
Photographic studios, portrait	*1,828	*47,051	*654	*3,249	*8,092	*1,375	*8,104	—	—			
Beauty shops	8,215	72,118	*2,775	*16,735	25,932	6,384	26,789	*134	*16			
Barber shops	*1,196	*8,321	—	—	*5,534	*1,196	*5,534	—	—			
Other personal services	8,491	83,717	*711	*3,582	22,679	6,795	23,956	—	—			
Business services	8,477	150,958	1,584	26,424	44,232	6,851	46,311	*40	*145			
Advertising	*5	*420	—	—	*11	*5	*11	—	—			
Services to buildings	*1,131	*25,170	*258	*3,406	*7,629	*1,131	*7,629	—	—			
Management and public relations	2,259	28,614	*399	*515	15,719	1,614	16,910	—	—			
Other business services	5,082	96,754	*927	*22,503	20,873	4,101	21,761	—	—			
Automobile repair and services	7,017	185,953	1,412	22,813	36,036	6,279	36,373	*379	*899			
Automobile repair shops	6,236	169,351	*1,407	*21,925	32,391	5,514	32,518	*379	*899			
General automobile repair shops	3,751	123,859	*1,256	*19,979	22,070	3,029	22,197	*245	*180			
Other automobile repair	*2,485	*45,392	*151	*1,946	*10,321	*2,485	*10,321	*134	*719			
Automobile parking and other services	*781	*16,602	*5	*888	*3,645	*765	*3,855	—	—			
Miscellaneous repair services	6,569	72,906	*1,268	*4,767	23,063	5,781	23,736	—	—			
Amusement and recreation services, including motion pictures	5,468	77,234	*1,388	*3,395	5,531	3,500	13,714	—	—			
Producers, orchestras, and entertainers	*2,039	*12,972	*258	*6	*4,629	*1,523	*6,016	—	—			
Professional sports clubs and promoters	*61	*30	—	—	*226	—	—	—	—			
Racing, including track operation	268	3,809	—	—	-3,642	*55	*25	—	—			
Other amusement and recreation services	3,100	60,423	*1,130	*3,389	4,770	*1,922	*7,673	—	—			
Medical and health services	6,236	442,892	4,018	57,390	245,015	5,732	246,253	870	1,191			
Offices of physicians	2,921	224,573	1,867	24,845	135,138	2,580	136,199	457	473			
Offices of dentists	1,639	166,292	1,500	25,356	87,131	1,633	87,149	*413	*718			
Other medical and health services	1,676	52,027	*651	*7,189	22,746	1,419	22,905	—	—			
Legal services	2,082	78,895	972	8,667	53,112	1,773	53,546	*133	*230			
Educational services	2,063	12,386	*135	*3,727	4,018	2,007	4,058	—	—			
Engineering and architectural services	*1,146	*21,427	*815	*3,861	*10,552	*1,136	*10,883	—	—			
Accounting, auditing, and bookkeeping services	3,008	41,710	*752	*6,578	21,845	2,749	21,908	*493	*699			
Certified public accountants	*740	*38,544	*493	*6,376	*20,192	*740	*20,192	*493	*699			
Other accounting, auditing, and bookkeeping services	2,268	3,166	*259	*202	1,653	*2,009	*1,716	—	—			
Other services	4,867	14,520	*480	*1,462	4,148	3,637	4,734	—	—			
Nature of business not allocable	1,766	20,498	*380	*310	4,522	*984	*6,317	—	—			

Footnotes at end of table.

Table 1.4—Receipts, Payroll, Net Income, and New Jobs Credit for Selected States and Selected Industries—Continued

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

State and industry	Number of businesses	Business receipts	Payroll		Net income (less deficit)	Net income		New jobs credit		
			Number of businesses	Amount		Number of businesses	Amount	Number of businesses	Amount	
			(1)	(2)		(3)	(4)	(5)	(6)	
Michigan										
All industries	354,26	12,895,559	120,123	1,270,685	1,732,031	237,751	2,145,901	11,334	17,340	
All nonfarm industries	280,050	11,423,635	84,370	1,187,609	1,738,164	209,521	1,947,684	11,020	16,348	
Agriculture, forestry, and fishing	81,819	1,632,802	38,273	109,118	28,131	34,629	237,694	1,242	1,459	
Farms	73,976	1,471,724	35,753	83,076	-6,133	28,230	198,217	*314	*992	
Field crop	44,971	663,565	15,762	17,122	-13,964	17,716	105,089	—	—	
Vegetable and melon	*1,000	*16,508	*597	*510	*-17,392	*402	*1,768	—	—	
Fruit and tree nut	2,205	98,379	1,537	16,321	11,678	*1,514	*13,671	*258	*915	
Beef cattle feedlots	—	—	—	—	—	—	—	—	—	
Beef cattle, except feedlots	7,527	94,607	4,766	2,833	-14,501	*2,014	*8,836	*6	*13	
Hogs, sheep, and goats	*611	*7,394	*477	*119	*1,082	*477	*1,798	—	—	
Dairy farms	9,675	*349,697	*9,670	*21,480	*11,705	*3,986	*42,433	—	—	
Poultry and eggs	*1,602	*231,848	*1,602	*23,800	*23,735	*1,602	*23,735	—	—	
General livestock, except animal specialty	*17	*21	—	—	*-36	—	—	—	—	
Animal specialty	2,463	*4,010	*332	*653	-4,578	—	—	*25	*25	
Other	3,905	5,695	*1,010	*238	-3,862	*519	*887	*25	*39	
Livestock breeding	*268	*120	—	—	*-616	—	—	—	—	
Animal services, except livestock breeding and veterinary	*2,065	*14,892	*252	*873	*-1,946	*1,406	*2,260	—	—	
Landscape and horticultural services	*2,377	*71,861	*1,722	*18,138	*14,475	*2,377	*14,475	*794	*253	
Other agricultural services, forestry, and fishing	3,133	74,205	*546	*7,031	22,351	2,616	22,742	*134	*214	
Mining	2,186	47,451	*	*	10,405	1,464	17,208	*18	*28	
Oil and gas extraction	1,595	37,229	*	*	9,061	930	13,444	*18	*28	
Other mining	*591	*10,222	—	—	*1,344	*534	*3,764	—	—	
Construction	37,777	1,406,553	14,356	218,665	238,543	33,572	259,733	1,569	2,536	
General contractors and operative builders	9,510	591,130	4,352	93,252	62,614	7,166	76,650	*699	*807	
Special trade contractors	28,211	808,079	9,948	123,932	174,064	26,350	181,218	*870	*1,729	
Plumbing, heating, and air conditioning	3,120	147,671	*595	*9,862	31,139	2,862	33,990	*320	*609	
Painting, paper hanging and decorating	3,828	62,862	*1,035	*14,455	21,055	3,828	21,055	—	—	
Electrical work	2,481	99,232	*710	*11,692	19,217	2,223	19,237	*56	*99	
Masonry, stonework, tile setting, and plastering	*2,414	*64,670	*1,160	*14,628	*19,247	*2,414	*19,247	—	—	
Carpentering and flooring	8,090	129,605	*1,890	*33,701	42,050	8,090	42,050	—	—	
Miscellaneous special trade	Contractors	8,278	304,038	4,194	39,594	41,356	6,933	45,639	*494	
Contractors not allocable	*56	*7,344	*56	*1,481	*1,865	*56	*1,865	—	—	
Manufacturing	4,825	250,200	2,115	69,479	44,954	3,221	50,637	*252	*1,050	
Lumber and wood products, except furniture	*1,009	*21,053	*274	*6,705	*4,554	*734	*5,196	—	—	
Printing, publishing, and allied industries	*790	*33,096	*393	*9,761	*4,980	*393	*6,714	—	—	
Machinery, except electrical	*901	*72,741	*598	*16,861	*22,045	*901	*22,045	*61	*959	
Other manufacturing industries	2,125	123,310	*850	*36,152	13,375	1,193	16,682	**	**	
Transportation, communication, electric, gas, and sanitary services	11,196	369,504	2,135	35,230	54,514	8,223	65,305	—	—	
Local and interurban passenger transit	*268	*12,501	*268	*2,562	*3,706	*268	3,706	—	—	
Trucking and warehousing	7,826	292,896	1,308	26,599	50,422	6,634	*56,043	—	—	
Other transportation	*1,092	20,953	*313	*401	*-4,203	*258	*429	—	—	
Communication, electric, gas, and sanitary services	*2,010	*43,154	*246	*5,668	*4,589	*1,063	*5,127	—	—	
Wholesale and retail trade	72,413	6,145,700	28,572	434,019	370,288	44,227	454,406	3,900	6,729	
Wholesale trade	9,259	967,435	2,080	39,059	64,198	5,478	84,078	414	1,168	
Motor vehicles and automotive equipment	*118	*30,896	*61	*130	*7,353	*118	*7,353	—	—	
Lumber and construction materials	*515	*34,874	*268	*7,463	*-2,474	*11	*514	**	**	
Farm machinery and equipment	*795	*50,500	*61	*2,368	*-1,552	*263	*3,273	—	—	
Other machinery, equipment, and supplies	*758	*35,058	*34	*1,217	*5,515	*281	*7,521	**	**	
Groceries and related products	1,005	290,303	855	11,627	11,535	984	11,586	*68	*124	
Farm-product raw materials	*86	*90,148	*30	*2,584	*2,751	*86	*2,751	*10	*44	
Other wholesale trade	5,982	435,656	771	13,670	41,070	3,735	51,080	*318	*909	
Retail trade	59,453	5,090,179	25,937	392,073	295,623	36,667	356,530	3,486	5,561	
Building materials, paint, hard-ware, garden supply, and mobile home dealers	3,116	295,683	1,615	21,137	29,878	2,611	31,872	*382	*201	
Lumber and other building materials dealers	*1,135	*46,059	*278	*3,472	*7,618	*1,135	*7,618	—	—	
Paint, glass, and wallpaper stores	*495	*8,883	*248	*661	*-1,951	—	—	*248	*89	
Hardware stores	*1,103	*211,100	*706	*15,846	*15,105	*1,103	*15,105	*134	*112	
Retail nurseries, garden supply stores, and mobile home dealers	*383	*29,641	*383	*1,158	*9,106	*373	*9,149	—	—	
General merchandise stores	*173	*41,389	*173	*5,780	*3,287	*173	*3,287	—	—	
Food stores	6,962	1,228,871	4,560	62,752	45,806	4,409	54,575	567	1,381	
Grocery stores	3,456	905,532	2,374	41,434	36,457	2,688	39,030	289	1,242	
Other food stores	3,506	323,339	2,186	21,318	9,349	1,721	15,545	*278	*139	

Footnotes at end of table.

Table 1.4—Receipts, Payroll, Net Income, and New Jobs Credit for Selected States and Selected Industries—Continued

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

State and industry	Number of businesses	Business receipts	Payroll		Net income (less deficit)	Net income		New jobs credit		
			Number of businesses	Amount		Number of businesses	Amount	Number of businesses	Amount	
			(1)	(2)		(3)	(4)	(5)	(6)	
Michigan—Continued										
Wholesale and retail trade—Continued										
Retail trade—Continued										
Automotive dealers and service stations	7,389	1,329,161	3,940	60,166	47,289	4,356	54,770	957	787	
Motor vehicle dealers—new car dealers (franchised)	*45	*67,932	*40	*2,981	*1,344	*45	*1,344	*15	*165	
Used car dealers	1,063	198,237	*177	*3,566	12,572	816	13,066	—	—	
Gasoline service stations	4,758	996,112	3,398	48,513	35,221	3,372	38,620	*937	*584	
Other automotive dealers	*1,523	*66,880	*325	*5,106	*1,848	*123	*1,740	*5	*38	
Apparel and accessory stores	2,215	109,184	*685	*8,689	13,478	*1,117	*15,090	*252	*231	
Furniture and home furnishings stores	4,342	392,518	2,588	29,975	16,207	2,392	27,476	*308	*178	
Eating places	5,342	526,690	4,808	112,734	23,334	3,367	44,438	*218	*1,256	
Drinking places	3,838	241,195	2,689	32,938	28,748	2,801	31,135	*495	*922	
Drug stores and proprietary stores	1,030	219,028	553	254,123	10,803	548	11,001	*17	*241	
Liquor stores	*188	*86,656	*54	*1,664	*4,656	*188	*4,656	*5	*3	
Used merchandise stores	1,792	42,277	*134	*232	2,305	*1,031	*3,984	—	—	
Sporting goods and bicycle shops	*967	*36,034	*262	*931	*3,979	*520	*4,089	—	—	
Gift, novelty, and souvenir shops	*207	*9,325	*207	*1,122	*21	*73	*288	—	—	
Direct selling organizations	15,203	154,402	*1,288	*4,461	27,853	9,645	31,450	—	—	
Other retail trade	6,689	377,766	2,381	24,369	31,981	3,436	38,421	*285	*361	
Wholesale and retail trade not allocable	3,701	88,086	*555	*2,887	10,467	2,082	*13,798	—	—	
Finance, Insurance, and real estate	31,585	546,982	3,768	19,365	225,497	24,892	244,465	729	346	
Finance	531	13,741	*17	*160	6,625	*260	*7,993	*17	*28	
Security, commodity brokers, and services	*249	*9,588	—	—	*5,327	*226	*6,132	—	—	
Other finance	*282	*4,153	*17	*160	*1,288	*34	*1,861	*17	*28	
Insurance agents, brokers, and service	7,877	225,108	2,249	14,125	118,123	7,518	119,417	*319	*182	
Real estate	23,177	308,133	1,502	5,080	100,749	17,114	117,055	*393	*136	
Operators and lessors of buildings	1,971	64,499	321	1,429	-1,046	918	5,982	**	**	
Lessors, other than buildings	399	1,067	*139	*6	-2,784	*59	*33	—	—	
Real estate agents, brokers, and managers	20,500	224,958	1,027	1,465	97,741	15,836	104,089	*381	*92	
Subdividers and developers, except cemeteries	*162	*6,198	*5	*94	*1,948	*157	*1,885	**	**	
Other real estate	*145	*11,411	*10	*2,086	*4,892	*144	*4,866	—	—	
Services	111,692	2,493,855	30,903	384,664	759,173	87,506	815,329	3,624	5,192	
Hotels and other lodging places	4,894	172,298	2,799	20,753	19,601	2,740	24,482	*247	*30	
Motels, motor hotels, and tourists courts	2,373	106,874	1,981	15,612	14,729	*1,494	*16,462	*247	*30	
Other lodging places	2,521	65,424	*818	*5,141	4,872	*1,246	*8,000	—	—	
Personal services	19,711	299,599	5,031	76,268	71,683	17,068	75,235	*819	*1,397	
Coin-operated laundries and dry cleaning	*727	*25,011	*442	*3,825	*485	*319	*2,012	—	—	
Other laundry, cleaning, and garment services	*1,379	*35,183	*655	*13,535	*8,025	*1,379	*8,025	*258	*334	
Photographic studios, portrait	*1,702	*30,611	570	*1,337	*5,577	*1,428	*6,020	*56	*32	
Beauty shops	5,300	133,579	2,623	49,518	30,250	4,786	31,078	*258	*638	
Barber shops	2,809	34,637	*247	*8,028	16,521	*2,582	*16,628	*247	*393	
Other personal services	7,794	40,578	*494	*25	10,825	6,594	11,472	—	—	
Business services	22,068	403,163	4,786	57,195	96,037	17,429	107,344	*606	*1,364	
Advertising	*555	*43,659	*494	*2,801	*8,668	*550	*8,672	—	—	
Services to buildings	3,121	36,758	*1,867	*5,008	11,850	*2,151	*14,696	*5	*248	
Management and public relations	8,104	86,529	*1,085	*6,539	44,876	6,295	49,305	*56	*785	
Other business services	10,288	236,217	*1,340	*42,847	30,643	8,433	34,671	*545	*331	
Automobile repair and services	9,900	365,456	5,287	73,818	53,983	8,088	56,312	*257	*98	
Automobile repair shops	8,408	346,675	5,287	73,818	44,282	6,844	46,590	*257	*98	
General automobile repair shops	4,037	165,116	*2,906	*35,372	17,530	3,084	19,605	—	—	
Other automobile repair	4,371	181,559	2,381	38,446	26,752	3,760	26,985	*257	98	
Automobile parking and other services	*1,492	*18,781	—	—	*9,701	*1,244	*9,722	—	—	
Miscellaneous repair services	6,652	61,209	*1,081	*4,239	19,438	*5,344	21,526	*56	*206	
Amusement and recreation services, including motion pictures	12,787	222,043	1,493	18,636	15,959	6,968	33,131	*282	*722	
Producers, orchestras, and entertainers	5,632	63,951	*303	*384	15,030	3,727	18,124	**	**	
Professional sports clubs and promoters	—	—	—	—	—	—	—	—	—	
Racing, including track operation	3,040	25,305	*30	*710	-4,727	521	6,158	*17	*9	
Other amusement and recreation services	4,115	132,787	*1,160	*15,542	5,656	2,720	8,849	**	**	
Medical and health services	12,416	581,356	6,579	72,093	302,045	10,416	310,577	828	1,032	
Offices of physicians	4,491	228,477	1,638	20,957	142,571	4,038	144,495	443	677	
Offices of dentists	3,182	174,753	2,629	24,849	95,515	2,914	96,109	*185	*77	
Other medical and health services	4,743	178,126	2,314	26,187	63,959	3,464	69,973	*200	*278	
Legal services	4,373	188,983	1,708	35,442	89,504	3,904	90,509	*129	*254	
Educational services	3,783	13,629	*268	*389	6,656	2,924	7,206	*135	*23	
Engineering and architectural services	3,465	68,470	*329	*13,535	27,216	3,162	29,296	*17	*12	
Accounting, auditing, and bookkeeping services	7,107	71,279	*1,084	*12,781	34,435	6,547	36,814	*248	*54	
Certified public accountants	*992	*21,362	*56	*335	*15,401	*992	*15,401	*247	*50	
Other accounting, auditing, and bookkeeping services	6,115	49,917	*1,028	*12,446	19,034	5,555	21,413	**	**	
Other services	4,536	46,370	*458	*1,515	22,616	2,916	23,917	—	—	
Nature of business not allocable	*533	*2,512	—	—	*526	*17	*1,124	—	—	

Footnotes at end of table.

Business Returns/1977 • Sole Proprietorships

Table 1.4—Receipts, Payroll, Net Income, and New Jobs Credit for Selected States and Selected Industries—Continued

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

State and industry	Number of businesses	Business receipts	Payroll		Net income (less deficit)	Net income		New jobs credit		
			Number of businesses	Amount		Number of businesses	Amount	Number of businesses	Amount	
			(1)	(2)		(3)	(4)	(5)	(6)	
Missouri										
All industries	363,308	10,128,628	140,271	816,911	1,301,317	244,820	1,682,151	5,652	10,622	
All nonfarm industries	207,969	7,701,692	56,277	754,069	1,167,418	168,226	1,293,562	5,268	10,064	
Agriculture, forestry, and fishing	162,050	2,510,687	85,162	70,456	150,956	82,158	411,164	384	558	
Farms	155,339	2,426,936	83,994	62,842	133,899	76,594	388,589	384	558	
Field crop	58,062	787,079	33,405	27,730	152,254	34,937	218,805	*289	*456	
Vegetable and melon	*174	*11,115	*174	*725	*544	*118	*570	—	—	
Fruit and tree nut	*7	*812	*6	*496	*—1,124	—	—	—	—	
Beef cattle feedlots	—	—	—	—	—	—	—	—	—	
Beef cattle, except feedlots	49,870	492,061	26,895	11,483	—115,559	14,335	14,786	*58	*30	
Hogs, sheep, and goats	33,497	711,053	16,961	11,661	82,468	21,771	110,755	—	—	
Dairy farms	*549	*31,204	*548	*388	*5,039	*518	*5,836	—	—	
Poultry and eggs	*4,335	*295,169	*4,335	*6,271	*29,235	*4,330	*29,452	**	**	
General livestock, except animal specialty	4,529	75,955	*738	*337	—13,804	*67	*132	10	*21	
Animal specialty	759	5,865	*31	*1,274	*—1,825	*159	*2,588	25	*39	
Other	3,557	16,623	*901	*2,477	*3,329	*359	*5,665	**	**	
Livestock breeding	*65	*754	**	**	*—366	**	**	—	—	
Animal services, except livestock breeding and veterinary	*764	*6,994	*518	*1,992	*—4,567	*246	*5	—	—	
Landscape and horticultural services	*1,823	*20,179	*505	*84	*3,860	*1,318	*4,109	—	—	
Other agricultural services, forestry, and fishing	4,059	55,824	**	**	18,130	**	**	*	*	
Mining	496	5,949	*26	*206	—2,383	153	525	*5	*8	
Oil and gas extraction	494	5,938	*26	*206	—2,204	152	521	*5	*8	
Other mining	**	**	—	—	**	**	—	—	—	
Construction	31,023	1,063,810	8,903	218,760	158,715	29,348	173,668	*805	*2,125	
General contractors and operative builders	3,491	376,536	1,940	63,486	35,713	3,295	40,653	*800	*2,053	
Special trade contractors	24,483	598,727	6,071	144,029	120,454	23,509	124,701	*5	*72	
Plumbing, heating, and air conditioning	3,402	127,479	*1,134	*44,137	20,680	3,143	21,545	—	—	
Painting, paper hanging and decorating	4,011	61,968	*790	*7,122	12,365	4,011	12,365	—	—	
Electrical work	*875	*19,713	*400	*7,172	*975	*475	*2,018	—	—	
Masonry, stonework, tile setting, and plastering	*1,778	*110,965	*644	*26,035	*17,057	*1,778	*17,057	*5	*72	
Carpentering and flooring	8,186	166,236	*1,656	*43,374	45,920	7,927	48,132	—	—	
Miscellaneous special trade contractors	6,231	112,366	*1,447	*16,189	23,457	6,175	23,584	—	—	
Contractors not allocable	3,049	88,547	*892	*11,245	2,548	*2,544	*8,314	—	—	
Manufacturing	3,332	249,684	1,238	43,908	28,068	2,916	30,870	*83	*187	
Lumber and wood products, except furniture	1,942	102,007	*596	*9,255	21,049	*1,941	*21,225	*56	*58	
Printing, publishing, and allied industries	*410	*69,042	*409	*21,997	*134	*277	*2,258	*17	*86	
Machinery, except electrical	*151	*12,678	*17	*3,149	*3,734	*151	*3,734	—	—	
Other manufacturing industries	829	65,957	*216	*9,507	3,151	*547	*3,653	*10	*43	
Transportation, communication, electric, gas, and sanitary services	12,629	339,047	2,492	21,684	59,275	10,996	67,225	*168	*517	
Local and interurban passenger transit	*1,467	*10,066	*474	*66	*3,792	*1,208	*4,786	—	—	
Trucking and warehousing	9,431	285,651	2,018	21,618	51,253	8,148	57,920	*151	*511	
Other transportation	*1,207	*40,739	—	—	*3,677	*1,134	*3,904	*17	*6	
Communication, electric, gas, and sanitary services	*524	*2,591	—	—	*553	*506	*615	—	—	
Wholesale and retail trade	63,296	4,277,379	21,335	262,842	283,050	43,438	333,682	1,200	2,562	
Wholesale trade	9,502	1,155,931	2,113	23,334	90,521	6,766	97,729	52	199	
Motor vehicles and automotive equipment	*5	*6,821	—	—	*77	*5	*77	—	—	
Lumber and construction materials	*401	*792	—	—	*534	*401	*534	—	—	
Farm machinery and equipment	*286	*103,454	*40	*2,936	*79	*35	*1,611	*5	*8	
Other machinery, equipment, and supplies	*643	*25,171	—	—	*9,241	*384	*9,252	*5	*11	
Groceries and related products	*806	*100,255	*673	*1,779	*6,157	*160	*6,669	*5	*81	
Farm-product raw materials	1,139	444,993	345	5,724	3,464	815	4,476	*11	*64	
Other wholesale trade	6,222	474,445	916	12,030	71,127	4,966	75,110	*26	*35	
Retail trade	52,210	3,057,573	19,089	239,375	191,325	35,543	230,049	1,148	2,363	
Building materials, paint, hardware, garden supply, and mobile home dealers	2,528	216,988	2,528	20,346	14,129	1,338	19,102	*10	*16	
Lumber and other building materials dealers	*145	*50,864	*145	*6,236	*573	*145	*573	*5	(*I)	
Paint, glass, and wallpaper stores	*56	*10,474	*56	*4	*3,552	*56	*3,552	—	—	
Hardware stores	*1,201	*109,405	*1,201	*9,735	*9,799	*886	*12,916	*5	*16	
Retail nurseries, garden supply stores, and mobile home dealers	*1,126	*46,245	*1,126	*4,371	*205	*251	*2,061	*5	*16	
General merchandise stores	*478	*53,508	*78	*4,332	*4,373	*473	*4,419	*56	*55	
Food stores	3,677	318,017	1,316	30,838	8,921	2,353	17,898	*10	*15	
Grocery stores	872	160,032	608	11,483	-1,979	*593	3,745	*10	*15	
Other food stores	2,805	157,985	*708	*19,355	10,900	*1,760	*14,153	—	—	

Footnotes at end of table.

Table 1.4—Receipts, Payroll, Net Income, and New Jobs Credit for Selected States and Selected Industries—Continued

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

State and industry	Number of businesses	Business receipts	Payroll		Net income (less deficit)	Net income		New jobs credit				
			Number of businesses	Amount		Number of businesses	Amount	Number of businesses	Amount			
			(1)	(2)		(3)	(4)	(5)	(6)			
Missouri—Continued												
Wholesale and retail trade—Continued												
Retail trade—Continued												
Automotive dealers and service stations	7,352	1,357,120	4,956	80,330	42,656	5,106	50,226	*307	*504			
Motor vehicle dealers—new car dealers (franchised)	298	94,936	298	3,356	—326	*52	*1,638	*11	*34			
Used car dealers	1,559	105,584	72	3,152	1,452	*1,017	*2,501	*5	*13			
Gasoline service stations	4,202	942,946	3,549	59,938	22,717	3,007	27,105	*44	*158			
Other automotive dealers	*1,293	*213,654	*1,037	*13,886	*18,813	*1,030	*18,982	*247	*299			
Apparel and accessory stores	1,697	67,938	*1,158	*4,142	10,184	*1,292	*10,207	*5	*36			
Furniture and home furnishings stores	3,579	199,806	*1,737	*17,209	24,302	1,997	27,268	*5	*22			
Eating places	3,574	236,485	2,145	42,273	25,398	2,288	29,082	*492	*1,191			
Drinking places	*1,944	*82,840	*1,039	*6,841	*7,118	*1,810	*7,188	—	—			
Drug stores and proprietary stores	*400	*14,830	—	—	*2,046	*400	*2,046	—	—			
Liquor stores	*740	*111,305	*247	*3,485	*5,421	*740	*5,421	—	—			
Used merchandise stores	*1,309	*15,091	*475	*114	—1	*1,006	*1,037	—	—			
Sporting goods and bicycle shops	*752	*60,500	*505	*3,313	*1,384	*492	*2,337	—	—			
Gift, novelty, and souvenir shops	*119	*20,165	*73	*1,504	*4,136	*319	*4,136	*73	*114			
Direct selling organizations	18,429	74,277	*284	*57	14,832	12,708	20,126	—	—			
Other retail trade	5,432	228,725	2,568	24,591	26,346	3,221	29,558	*190	*410			
Wholesale and retail trade not allocable	*1,584	*63,875	*133	*133	*1,204	*1,129	*5,904	—	—			
Finance, insurance, and real estate	21,368	338,556	1,477	11,374	145,172	18,662	156,436	*466	*354			
Finance	153	13,308	*15	*213	2,369	*137	*3,595	—	—			
Security, commodity brokers, and services	*31	*7,548	*15	*213	*628	*20	*1,649	—	—			
Other finance	*122	*5,760	—	—	*1,741	*117	*1,946	—	—			
Insurance agents, brokers, and service	7,709	113,466	1,138	7,544	62,725	6,594	68,010	*56	*90			
Real estate	13,506	211,782	326	3,617	80,078	11,931	84,831	*410	*284			
Operators and lessors of buildings	528	6,763	*8	*238	—1,042	*138	—	—	—			
Lessors, other than buildings	*67	*108	*56	*30	—32	*6	*45	—	—			
Real estate agents, brokers, and managers	12,760	202,898	*282	*3,349	80,243	11,697	83,382	*392	*150			
Subdividers and developers, except cemeteries	*78	*753	—	—	*98	*17	*213	—	—			
Other real estate	*73	*1,260	—	—	*1,007	*73	*1,007	—	—			
Services	69,114	1,343,516	19,638	167,681	478,464	57,149	508,581	2,541	4,311			
Hotels and other lodging places	1,270	54,606	1,024	9,373	8,485	966	9,529	*260	*156			
Motels, motor hotels, and tourists courts	589	42,907	589	6,794	7,096	*587	*7,459	*260	*156			
Other lodging places	*681	*11,699	*435	*2,579	*1,389	*379	*2,070	—	—			
Personal services	17,950	235,939	4,883	51,935	49,972	16,213	53,479	*246	*486			
Coin-operated laundries and dry cleaning	*652	*18,095	*392	*1,155	*1,284	*519	*1,625	—	—			
Other laundry, cleaning, and garment services	*582	*70,822	*582	*14,482	*5174	*449	*5,639	—	—			
Photographic studios, portrait	*1,174	*2,075	—	—	*1,961	*608	*412	—	—			
Beauty shops	6,645	107,177	*2,901	*33,705	31,220	6,140	31,275	*246	*486			
Barber shops	*400	*2,237	—	—	*1,254	*400	*1,254	—	—			
Other personal services	8,497	35,533	*988	*2,593	13,001	8,097	13,274	—	—			
Business services	15,355	189,834	2,203	25,567	73,512	13,524	76,844	*264	*618			
Advertising	*1,132	*17,084	—	—	*7,705	*1,132	*7,705	—	—			
Services to buildings	4,616	43,488	*721	*13,430	13,292	*3,666	*14,006	—	*37			
Management and public relations	2,462	21,135	*15	*262	16,237	2,193	16,733	*5	*581			
Other business services	7,145	108,127	*1,467	*11,875	36,278	6,533	38,400	*259	*581			
Automobile repair and services	4,775	127,096	2,392	13,319	18,464	3,748	20,686	—	—			
Automobile repair shops	3,478	115,148	*2358	*13,300	16,702	*2,832	*18,054	—	—			
General automobile repair shops	*2,186	*49,679	*1,465	*1,749	*10,753	*2,186	*10,753	—	—			
Other automobile repair	*1,292	*65,469	*893	*11,551	*5,949	*646	*7,301	—	—			
Automobile parking and other services	1,297	11,948	*34	*19	1,762	*916	*2,632	—	—			
Miscellaneous repair services	4,773	76,717	*381	*4,595	27,149	4,052	27,500	*247	*519			
Amusement and recreation services, including motion pictures	4,022	27,612	*688	*621	*3,767	*1,267	*8,455	—	—			
Producers, orchestras, and entertainers	*2,006	*11,272	—	—	*4,656	*888	*5,046	—	—			
Professional sports clubs and promoters	—	—	—	—	—	—	—	—	—			
Racing, including track operation	*631	*2,917	—	—	*5,931	—	—	—	—			
Other amusement and recreation services	1,385	*13,423	*667	*595	*2,492	*399	*3,409	—	—			
Medical and health services	8,072	435,443	5,356	58,889	197,877	7,311	201,218	948	1,409			
Offices of physicians	2,456	157,327	2,127	18,039	89,096	2,304	89,231	*456	*558			
Offices of dentists	3,048	196,945	2,389	31,761	77,023	2,573	80,200	*492	*851			
Other medical and health services	2,568	81,171	*840	*9,069	31,758	2,434	31,787	—	—			
Legal services	4,000	128,751	1,450	9,544	81,388	3,893	81,696	*380	*459			
Educational services	*3,391	*6,300	*259	*65	*3,440	*2,411	*4,931	—	—			
Engineering and architectural services	*778	*29,837	*456	*8,346	*9,218	*511	*9,366	—	—			
Accounting, auditing, and bookkeeping services	2,173	15,557	*319	*2,584	7,446	2,173	7,446	*56	*115			
Certified public accountants	—	—	—	—	—	—	—	—	—			
Other accounting, auditing, and bookkeeping services	2,173	15,557	*319	*2,584	7,446	2,173	7,446	*56	*115			
Other services	2,555	15,724	*267	*2,863	5,280	*1,080	*7,431	*139	*546			
Nature of business not allocable	—	—	—	—	—	—	—	—	—			

Footnotes at end of table.

Table 1.4—Receipts, Payroll, Net Income, and New Jobs Credit for Selected States and Selected Industries—Continued

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

State and industry	Number of businesses	Business receipts	Payroll		Net income (less deficit)	Net income		New jobs credit		
			Number of businesses	Amount		Number of businesses	Amount	Number of businesses	Amount	
			(1)	(2)		(3)	(4)	(5)	(6)	
New Jersey										
All industries	216,782	8,326,328	64,049	741,567	1,574,286	172,782	1,741,299	6,543	7,843	
All nonfarm industries	210,304	8,043,512	61,027	735,275	1,528,410	167,784	1,686,117	6,045	7,010	
Agriculture, forestry, and fishing	13,183	415,883	5,087	27,101	77,606	9,899	95,973	*524	*837	
Farms	6,478	282,816	3,022	6,292	45,876	4,978	55,182	*498	*833	
Field crop	2,594	99,740	262	586	720	*2,329	*3,630	*20	*7	
Vegetable and melon	*724	*4,831	*248	*818	*993	*475	*269	—	—	
Fruit and tree nut	*122	*315	*3	*36	*154	—	—	—	—	
Beef cattle feedlots	*18	*1,216	*17	*132	*7	*18	*7	—	—	
Beef cattle, except feedlots	92	280	*33	*93	-630	—	—	—	—	
Hogs, sheep, and goats	*22	*6,818	*22	*8	*103	*5	*137	—	—	
Dairy farms	—	—	—	—	—	—	—	—	—	
Poultry and eggs	*6	*8	*5	*33	*108	—	—	—	—	
General livestock, except animal specialty	*252	*2	*5	(*1)	*268	—	—	—	—	
Animal specialty	*122	*1,026	*122	*180	*1,482	—	—	—	—	
Other	2,526	168,580	*2,305	*4,406	48,681	*2,151	*51,139	*478	*826	
Livestock breeding	*134	*275	—	—	*509	—	—	—	—	
Animal services, except livestock breeding and veterinary	1,603	16,131	*65	*3,434	*5,756	*971	*1,468	—	—	
Landscape and horticultural services	3,592	70,592	*1,423	*12,177	17,314	*2,869	*18,304	—	—	
Other agricultural services, forestry, and fishing	1,376	46,069	*577	*5,198	20,681	*1,081	*21,019	*26	*4	
Mining	1,628	4,093	*134	*141	-22,843	988	1,143	*61	*104	
Oil and gas extraction	1,255	3,830	—	—	-6,014	988	1,143	*6	*2	
Other mining	*373	*263	*134	*141	*16,829	—	—	*55	*102	
Construction	25,667	697,723	9,580	88,840	126,505	21,595	139,604	*635	*269	
General contractors and operative builders	5,617	208,653	*2,198	*25,468	35,590	5,221	35,829	*5	*18	
Special trade contractors	19,069	479,431	7,382	63,372	87,497	15,393	100,357	*630	*251	
Plumbing, heating, and air conditioning	*2,591	*147,803	*1,600	*21,832	*21,830	*2,095	*22,451	*248	*39	
Painting, paper hanging and decorating	4,244	58,548	*1,650	*13,008	15,571	3,848	16,159	*134	*73	
Electrical work	*1,167	*22,345	*641	*2,201	*3,795	*650	*4,634	*248	*139	
Masonry, stonework, tile setting, and plastering	*1,815	*54,710	*531	*7,005	*3,475	*1,681	*10,020	—	—	
Carpentering and flooring	4,076	61,810	*913	*9,301	22,500	3,431	23,170	—	—	
Miscellaneous special trade contractors	5,176	134,215	*2,047	*10,025	20,326	3,688	23,923	—	—	
Contractors not allocable	*981	*9,639	—	—	*3,418	*981	*3,418	—	—	
Manufacturing	5,705	271,515	2,575	26,429	49,602	4,176	57,148	*309	*246	
Lumber and wood products, except furniture	*5	*6,185	*5	*902	*175	*5	*175	—	—	
Printing, publishing, and allied industries	3,067	109,888	*1,738	*16,437	14,378	*1,599	*21,195	*248	*165	
Machinery, except electrical	*642	*17,657	**	**	*5,548	*642	*5,548	—	—	
Other manufacturing industries	1,991	137,785	**	**	29,501	1,930	30,230	*61	*81	
Transportation, communication, electric, gas, and sanitary services	9,835	364,588	3,870	40,745	63,846	7,234	72,587	*156	*138	
Local and interurban passenger transit	*1,060	*67,080	*661	*16,148	*349	*248	*2,840	—	—	
Trucking and warehousing	6,080	223,232	2,423	17,256	48,784	4,781	49,205	*151	*105	
Other transportation	2,098	54,841	*527	*3,016	15,789	1,688	16,933	*5	*33	
Communication, electric, gas, and sanitary services	*597	*19,435	*259	*4,325	*924	*517	*3,609	—	—	
Wholesale and retail trade	48,853	3,740,640	16,349	209,340	281,663	36,339	319,632	1,083	2,232	
Wholesale trade	9,428	754,859	1,735	32,733	75,793	7,119	84,575	*141	*360	
Motor vehicles and automotive equipment	*78	*62,898	*78	*5,680	*2,991	*78	*2,991	*5	*55	
Lumber and construction materials	—	—	—	—	—	—	—	—	—	
Farm machinery and equipment	*134	*389	—	—	*104	—	—	—	—	
Other machinery, equipment, and supplies	*246	*15,773	*56	*27	*5,547	*190	*6,376	—	—	
Groceries and related products	1,930	164,232	*273	*4,099	10,172	1,286	11,778	*10	*27	
Farm-product raw materials	**	**	**	**	**	**	**	**	**	
Other wholesale trade	**7,038	**	**	**	**	**	**	**	**	
Retail trade	35,722	2,795,260	13,909	165,688	184,288	26,567	211,171	925	1,858	
Building materials, paint, hardware, garden supply, and mobile home dealers	*878	*141,424	*382	*9,113	*9,933	*878	*9,933	—	—	
Lumber and other building materials dealers	—	—	—	—	—	—	—	—	—	
Paint, glass, and wallpaper stores	—	—	—	—	—	—	—	—	—	
Hardware stores	*630	*100,969	*134	*2,873	*7,096	*630	*7,096	—	—	
Retail nurseries, garden supply stores, and mobile home dealers	*248	*40,455	*248	*6,240	*2,837	*248	*2,837	—	—	
General merchandise stores	*248	*33,282	*248	*987	*3,600	*248	*3,600	—	—	
Food stores	4,801	404,996	1,756	20,859	23,365	3,074	28,695	*259	*155	
Grocery stores	2,186	228,090	*899	*8,304	11,404	1,582	13,089	*259	*155	
Other food stores	2,615	176,906	*857	*12,555	11,961	1,512	15,606	—	—	

Footnotes at end of table.

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Table 1.4—Receipts, Payroll, Net Income, and New Jobs Credit for Selected States and Selected Industries—Continued

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

State and industry	Number of businesses	Business receipts	Payroll		Net income (less deficit)	Net income		New jobs credit	
			Number of businesses	Amount		Number of businesses	Amount	Number of businesses	Amount
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	
New Jersey—Continued									
Wholesale and retail trade—Continued									
Retail trade—Continued									
Automotive dealers and service stations	4,448	915,285	3,440	47,893	36,946	3,778	42,427	*385	*896
Motor vehicle dealers—new car dealers (franchised)	*760	*43,538	*286	*1,583	*3,213	*501	*1,264	—	—
Used car dealers	*134	*48,981	*10	*730	*566	*2,729	*134	*2,729	*134
Gasoline service stations	2,749	782,167	2,490	43,852	37,156	2,734	37,276	*251	*141
Other automotive dealers	*805	*40,599	*530	*1,892	*274	*409	*1,158	—	*755
Apparel and accessory stores	3,066	152,584	*774	*14,152	17,685	*1,892	*20,561	*134	*484
Furniture and home furnishings stores	4,501	41,318	*10	*730	*2,590	*881	*2,703	—	—
Eating places	*368	264,665	1,950	26,724	32,454	4,024	34,531	*4	*13
Drinking places	*315	*92,712	*572	*4,071	*7,011	*912	*7,281	—	—
Drug stores and proprietary stores	—	*39,868	*57	*2,259	*3,244	*315	*3,244	—	—
Liquor stores	*811	*115,491	*563	*3,503	*11,778	*755	*12,684	—	—
Used merchandise stores	*700	*4,321	—	—	*14	*510	*127	—	—
Sporting goods and bicycle shops	—	—	—	—	—	—	—	—	—
Gift, novelty, and souvenir shops	*882	*73,939	*386	*7,167	*6,513	*882	*6,513	*4	*105
Direct selling organizations	5,015	76,109	*904	*851	*23	3,270	4,205	—	—
Other retail trade	8,152	439,266	—	—	29,178	5,148	34,667	*139	*205
Wholesale and retail trade not allocable	3,703	190,521	*705	*10,919	21,582	2,653	23,886	*17	*14
Finance, insurance, and real estate	22,473	447,740	1,761	35,098	164,801	17,637	176,323	*329	*420
Finance	743	27,247	*57	*112	8,277	*587	*12,233	—	—
Security, commodity brokers, and services	721	18,128	*57	*112	8,980	*583	*11,947	—	—
Other finance	*22	*9,119	—	—	*703	*4	*286	—	—
Insurance agents, brokers, and service	4,185	123,074	860	22,123	38,041	3,403	38,927	*56	*141
Real estate	17,545	297,419	844	12,863	118,483	13,647	125,163	*273	*279
Operators and lessors of buildings	*260	*6,536	**	**	*1,719	*259	*2,699	—	—
Lessors, other than buildings	—	—	—	—	—	—	—	—	—
Real estate agents, brokers, and managers	16,444	257,745	770	11,529	107,816	12,547	113,516	*273	*279
Subdividers and developers, except cemeteries	—	—	—	—	—	—	—	—	—
Other real estate	—	—	—	—	—	—	—	—	—
Services	88,518	2,375,406	24,693	313,873	829,334	74,625	874,793	3,446	3,597
Hotels and other lodging places	510	*48,841	*61	*7,015	*6,859	*454	*6,946	—	—
Motels, Motor Hotels, and tourists courts	*454	*48,813	*61	*7,015	*6,946	*454	*6,946	—	—
Other lodging places	*56	*28	—	—	*87	—	—	—	—
Personal services	9,363	176,293	2,829	24,998	53,915	8,814	54,764	*834	*818
Coin-operated laundries and dry cleaning	*792	*6,881	—	—	*1,291	*396	*1,968	—	—
Other laundry, cleaning, and garment services	*1,028	*31,835	*247	*6,584	*6,704	*1,028	*6,704	—	—
Photographic studios, portrait	*475	*3,787	*56	*596	*1,201	*324	*1,311	—	—
Beauty shops	*3,023	*76,426	*2,074	*15,298	*24,995	*3,023	*24,995	*776	*796
Barber shops	*871	*2,984	—	—	*1,284	*871	*1,284	—	—
Other personal services	3,174	54,380	*452	*2,520	18,440	3,172	18,502	*58	*22
Business services	25,064	503,639	3,862	67,931	137,472	19,776	154,068	*401	*319
Advertising	*805	*31,256	*5	*5,557	*9,098	*805	*9,098	—	—
Services to buildings	4,077	55,012	*1,387	*12,593	19,532	4,077	19,532	—	—
Management and public relations	8,683	109,996	*448	*359	68,361	6,837	71,417	399	286
Other business services	11,499	307,375	2,022	53,422	40,481	8,057	54,021	—	—
Automobile repair and services	3,690	187,861	2,314	35,362	24,649	2,959	26,229	*122	*366
Automobile repair shops	3,624	169,448	*2,248	*34,901	24,380	2,903	25,879	*56	*135
General automobile repair shops	*1,752	*86,611	*850	*12,645	*12,439	*1,505	*12,543	*56	*135
Other automobile repair	*1,872	*82,837	*1,398	*22,256	*11,941	*1,398	*13,336	—	—
Automobile parking and other services	*66	*18,413	*66	*461	*269	*56	*350	*66	*231
Miscellaneous repair services	6,384	156,913	*1,270	*7,071	41,712	5,528	42,704	—	—
Amusement and recreation services, including motion pictures	6,652	82,094	*1,268	*9,409	-2,438	4,188	15,383	*7	*8
Producers, orchestras, and entertainers	2,948	38,518	*739	*2,864	9,478	2,087	10,508	—	—
Professional sports clubs and promoters	—	—	—	—	—	—	—	—	—
Racing, including track operation	1,716	27,470	*276	*5,217	-11,774	*844	*1,019	—	—
Other amusement and recreation services	1,988	*16,106	*253	*1,328	-142	*1,257	*3,856	—	—
Medical and health services	16,435	786,118	7,044	86,910	386,890	15,298	389,945	1,436	1,311
Offices of physicians	6,925	378,557	2,744	33,919	204,619	5,870	207,588	*582	*389
Offices of dentists	4,584	318,143	3,919	50,233	134,739	4,584	134,739	*721	*779
Other medical and health services	4,926	89,418	*381	*2,758	47,532	4,844	47,618	*133	*143
Legal services	6,181	250,829	3,299	46,549	114,244	5,979	115,223	*422	*405
Educational services	2,819	29,178	*530	*1,606	6,044	2,442	6,436	*17	*44
Engineering and architectural services	1,888	61,266	*1,168	*18,593	10,886	*1,362	*12,015	—	—
Accounting, auditing, and bookkeeping services	6,096	58,663	*635	*6,675	31,781	5,717	32,841	*207	*326
Certified public accountants	*976	*13,060	*293	*2,389	*5,721	*708	*5,727	—	—
Other accounting, auditing, and bookkeeping services	6,020	45,603	*342	*4,286	26,060	5,009	27,114	*207	*326
Other services	2,536	33,711	*413	*1,754	17,320	2,108	18,239	—	—
Nature of business not allocable	*920	*8,740	—	—	*3,772	*269	*4,096	—	—

Footnotes at end of table.

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Table 1.4—Receipts, Payroll, Net Income, and New Jobs Credit for Selected States and Selected Industries—Continued

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

State and industry	Number of businesses	Business receipts	Payroll		Net income (less deficit)	Net income		New jobs credit		
			Number of businesses	Amount		Number of businesses	Amount	Number of businesses	Amount	
			(1)	(2)		(3)	(4)	(5)	(6)	
New York										
All industries	559,382	18,026,144	143,316	1,677,684	3,209,205	419,840	3,750,381	8,774	10,171	
All nonfarm industries	523,321	18,564,169	117,128	1,485,763	3,231,222	403,389	3,646,819	8,722	9,885	
Agriculture, forestry, and fishing	48,106	1,871,239	30,384	241,990	6,495	23,840	150,992	987	681	
Farms	36,061	1,461,975	26,188	191,921	-22,017	16,251	103,562	*52	*286	
Field crop	8,084	37,455	2,497	5,509	-6,386	3,824	7,881	*5	*10	
Vegetable and melon	*719	97,989	*245	*11,045	*4,212	*129	*5,550	*5	*131	
Fruit and tree nut	4,996	188,011	4,368	68,438	-5,933	*2,257	*15,563	—	—	
Beef cattle feedlots	*11	*64	*5	*28	*446	—	—	
Beef cattle, except feedlots	5,101	20,136	4,248	3,255	-22,571	*146	*445	*25	*54	
Hogs, sheep, and goats	312	2,743	*179	*2,802	-4,516	—	—	*5	*38	
Dairy farms	14,124	968,859	14,092	92,622	23,248	*8,844	*69,331	—	—	
Poultry and eggs	*275	*116,189	*144	*2,422	*1,423	*143	*1,582	—	—	
General livestock, except animal specialty	*175	*1,286	*174	*259	*1,864	—	—	—	—	
Animal specialty	294	19,271	176	3,511	-5,985	*33	*1,899	
Other	1,970	11,972	60	2,030	-3,199	
Livestock breeding	*75	*21	*266	
Animal services, except livestock breeding and veterinary	4,562	57,083	473	*13,496	-10,343	*1,066	*6,471	—	—	
Landscape and horticultural services	5,479	114,020	3,274	29,234	30,745	4,975	31,969	*917	*381	
Other agricultural services, forestry, and fishing	1,929	38,140	*448	*7,326	8,376	1,547	8,984	*17	*12	
Mining	1,935	42,747	*17	*72	-24,082	974	6,405	*39	*35	
Oil and gas extraction	1,522	40,597	*17	*72	-5,371	938	6,189	*39	*35	
Other mining	313	2,150	—	—	-18,711	*36	—	—	—	
Construction	38,110	894,888	10,886	120,798	198,828	33,784	209,150	*319	*325	
General contractors and operative builders	6,473	169,090	3,470	15,855	37,618	5,353	41,003	—	—	
Special trade contractors	30,902	721,221	7,394	103,876	158,983	27,952	165,751	*318	*291	
Plumbing, heating, and air conditioning	*2,600	*53,197	*734	*2,591	*15,043	*2,600	*15,043	*257	*99	
Painting, paper hanging and decorating	8,136	124,869	*2,050	*37,645	43,183	7,603	43,452	—	—	
Electrical work	*2,348	*49,814	*286	*2,279	*13,395	*2,093	*13,682	—	—	
Masonry, stonework, tile setting, and plastering	*2,315	*106,947	*1,187	*17,201	*9,984	*1,660	13,673	*5	*13	
Carpentering and flooring	7,437	119,733	*648	*7,353	37,408	7,437	37,408	—	—	
Miscellaneous special trade contractors	8,066	266,681	2,489	36,807	39,970	6,559	42,493	56	179	
Contractors not allocable	*735	*4,575	—	—	*2,227	*479	*2,396	—	—	
Manufacturing	20,303	711,453	6,054	72,932	96,542	14,265	113,840	*35	*67	
Lumber and wood products, except furniture	3,497	53,345	*282	*3,692	13,608	*2,475	*14,647	—	—	
Printing, publishing, and allied industries	5,227	118,196	*1,841	*9,340	15,145	3,049	27,417	*10	*13	
Machinery, except electrical	*1,530	*53,728	*550	*4,251	*19,835	*1,530	*19,835	—	—	
Other manufacturing industries	10,049	486,184	3,401	55,649	47,954	7,211	51,941	*25	*54	
Transportation, communication, electric, gas, and sanitary services	22,671	599,314	3,718	38,817	130,243	19,059	144,667	*415	*33	
Local and interurban passenger transit	7,150	111,387	*398	*1,791	45,345	6,897	45,691	*398	*16	
Trucking and warehousing	9,462	306,003	2,331	25,013	61,415	7,400	71,919	—	—	
Other transportation	3,205	150,483	*531	*5,778	12,134	2,423	15,403	*17	—	
Communication, electric, gas, and sanitary services	2,854	31,441	*458	*6,235	11,349	*2,339	*11,654	—	—	
Wholesale and retail trade	125,261	7,734,178	35,238	437,632	609,851	91,185	700,176	2,218	1,952	
Wholesale trade	24,313	2,008,884	3,830	49,362	194,653	18,704	205,860	134	180	
Motor vehicles and automotive equipment	*640	*52,251	—	—	*1,528	*392	*2,018	—	—	
Lumber and construction materials	*56	*33,186	*56	*1,211	*1,984	*56	*1,984	—	—	
Farm machinery and equipment	*565	*72,709	*307	*7,266	*4,201	*565	*4,201	*5	*29	
Other machinery, equipment, and supplies	*434	*106,305	*153	*9,358	*9,580	*244	*10,915	—	—	
Groceries and related products	3,716	380,829	568	4,537	24,658	2,804	25,065	*10	*23	
Farm-product raw materials	*259	*98,552	*118	*1,015	*4,321	*253	*4,426	—	—	
Other wholesale trade	18,643	1,265,052	2,628	25,975	148,381	14,390	157,251	*118	*126	
Retail trade	95,341	5,607,201	31,085	386,939	394,566	68,231	470,104	2,084	1,762	
Building materials, paint, hardware, garden supply, and mobile home dealers	1,723	172,282	*589	*11,543	12,849	*1,120	*14,932	*248	*435	
Lumber and other building materials dealers	*401	*47,181	*268	*3,334	*4,829	*401	*4,829	—	—	
Paint, glass, and wallpaper stores	—	—	—	—	—	—	—	—	—	
Hardware stores	*703	*75,093	*304	*7,188	*9,467	*702	*9,556	*248	*435	
Retail nurseries, garden supply stores, and mobile home dealers	*619	*50,008	*17	*1,011	*1,447	*17	*547	—	—	
General merchandise stores	*314	*60,718	*258	*2,994	*139	*313	*228	*5	*28	
Food stores	13,277	1,237,151	4,715	63,958	97,473	11,117	101,506	*341	*257	
Grocery stores	6,988	915,277	2,618	39,772	69,891	6,976	70,685	*341	*257	
Other food stores	6,289	321,874	2,097	24,188	27,582	4,141	30,821	—	—	

Footnotes at end of table.

Table 1.4—Receipts, Payroll, Net Income, and New Jobs Credit for Selected States and Selected Industries—Continued

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

State and industry	Number of businesses	Business receipts	Payroll		Net income (less deficit)	Net income		New jobs credit				
			Number of businesses	Amount		Number of businesses	Amount	Number of businesses	Amount			
			(1)	(2)		(3)	(4)	(5)	(6)			
New York—Continued												
Wholesale and retail trade—Continued												
Retail trade—Continued												
Automotive dealers and service stations	9,002	1,555,006	4,682	71,813	44,619	6,068	55,720	*164	*373			
Motor vehicle dealers—new car dealers (franchised)	808	120,672	334	6,210	539	533	2,099	*18	*4			
Used car dealers	1,154	197,912	507	8,882	9,252	1,154	9,252	*5	*2			
Gasoline service stations	4,987	1,152,349	3,086	55,367	32,610	3,627	36,829	*141	*367			
Other automotive dealers	2,053	*84,073	*755	*1,354	2,218	*754	*7,540	—	—			
Apparel and accessory stores	5,908	284,439	2,072	29,040	35,738	4,762	42,873	—	—			
Furniture and home furnishings stores	5,788	273,574	2,101	*27,817	19,786	3,994	28,470	—	—			
Eating places	12,313	649,600	6,382	103,011	71,384	11,363	74,157	*654	*199			
Drinking places	5,899	275,851	3,651	21,402	20,106	4,121	29,567	—	—			
Drug stores and proprietary stores	*1,057	*101,209	*402	*7,495	*13,315	*1,057	*13,315	—	—			
Liquor stores	*727	*109,829	*233	*1,640	*5,079	*727	*5,079	*10	*17			
Used merchandise stores	5,816	166,426	1,040	4,835	16,829	2,899	19,879	*260	*77			
Sporting goods and bicycle shops	*1,600	*37,739	*390	2,133	*2,483	*407	*428	*5	*28			
Gift, novelty, and souvenir shops	2,641	70,577	*448	2,654	2,028	*1,277	*9,151	*134	*157			
Direct selling organizations	12,360	129,973	*751	*904	18,937	9,036	20,793	—	—			
Other retail trade	16,916	482,827	3,371	35,700	38,788	9,970	54,006	*263	*191			
Wholesale and retail trade not allocable	5,607	118,093	*323	*1,331	20,612	4,230	24,212	—	—			
Finance, insurance, and real estate	38,463	653,519	4,344	52,837	196,720	29,318	242,536	301	506			
Finance	1,519	108,187	284	3,434	11,863	882	25,410	—	—			
Security, commodity brokers, and services	1,321	100,759	282	*2,086	9,551	804	20,893	—	—			
Other finance	*198	*7,428	**	**	*2,312	*78	*4,517	—	—			
Insurance agents, brokers, and service	9,905	219,806	3,057	27,851	70,751	7,748	80,363	*78	*25			
Real estate	25,039	325,526	1,003	21,552	114,106	20,688	136,763	*223	*481			
Operators and lessors of buildings	1,249	21,434	*76	*1,414	*793	*450	*734	*5	(*I)			
Lessors, other than buildings	*318	*1,515	*15	*32	*7,112	—	—	—	—			
Real estate agents, brokers, and managers	21,341	271,501	908	19,506	112,987	18,303	124,790	*218	*481			
Subdividers and developers, except cemeteries	*60	*6,046	*4	*600	*2,065	**	—	—	—			
Other real estate	2,071	25,030	—	—	11,089	1,933	11,159	—	—			
Services	263,737	5,683,625	52,298	711,462	1,988,074	205,139	2,173,270	4,460	6,572			
Hotels and other lodging places	5,537	180,858	*1,611	*19,916	2,712	*1,912	*15,480	*636	*396			
Motels, motor hotels, and tourists courts	2,611	52,946	*522	*5,194	1,289	*743	*6,820	*256	*65			
Other lodging places	2,926	127,912	*1,089	*14,722	1,423	*1,169	*6,660	*390	*331			
Personal services	45,389	633,428	11,310	97,921	138,893	37,722	150,457	*626	*893			
Coin-operated laundries and dry cleaning	*2,901	*39,173	*133	*493	*5,951	*2,293	*6,577	—	—			
Other laundry, cleaning, and garment services	5,848	97,234	*2,308	*16,132	18,343	5,343	18,998	*246	*288			
Photographic studios, portrait	6,485	54,848	*855	*2,770	11,812	4,006	16,816	—	—			
Beauty shops	16,278	182,111	4,042	41,594	39,687	13,201	44,394	*134	*402			
Barber shops	4,904	53,479	*1,577	*10,951	25,062	4,904	25,062	—	—			
Other personal services	8,973	206,583	2,395	25,981	38,038	7,975	38,610	*246	*203			
Business services	51,417	808,865	5,577	51,978	246,019	41,023	274,349	226	1,059			
Advertising	2,926	46,381	*971	*926	11,135	2,713	12,169	—	—			
Services to buildings	7,436	87,324	*1,011	*13,688	38,260	6,579	38,926	—	—			
Management and public relations	16,828	182,825	917	3,783	101,892	12,867	115,570	85	146			
Other business services	24,227	492,335	2,678	33,581	94,732	18,864	107,684	*141	*913			
Automobile repair and services	5,711	227,705	*1,288	*37,754	40,466	5,638	40,893	*661	*400			
Automobile repair shops	5,101	216,773	*1,282	*37,487	36,714	5,101	36,714	*644	*297			
General automobile repair shops	*2,289	*177,248	*1,282	*37,487	*22,625	*2,289	*22,625	*644	*297			
Other automobile repair	*2,812	*39,525	—	—	*14,089	*2,812	*14,089	—	—			
Automobile parking and other services	*610	*10,932	*6	*267	*3,752	*537	*4,179	*17	*103			
Miscellaneous repair services	10,892	123,786	*647	*5,394	41,038	8,711	45,039	—	—			
Amusement and recreation services, including motion pictures	25,917	342,427	2,653	38,288	39,116	14,523	100,669	*20	*134			
Producers, orchestras, and entertainers	13,598	161,847	859	8,367	53,107	6,963	69,630	*13	*130			
Professional sports clubs and promoters	*730	*9,902	—	—	*5,171	*730	*5,171	—	—			
Racing, including track operation	3,747	48,537	*249	*10,799	-25,005	*265	*3,868	*6	*2			
Other amusement and recreation services	7,842	122,141	1,545	19,122	5,843	4,565	22,000	**	**			
Medical and health services	45,511	2,029,307	15,174	301,877	918,450	39,929	939,175	1,379	2,261			
Offices of physicians	17,954	1,004,361	7,686	98,979	543,089	15,720	550,752	796	1,005			
Offices of dentists	6,989	477,809	5,490	73,004	222,319	6,040	224,834	*500	*923			
Other medical and health services	20,568	547,137	1,998	129,894	153,042	18,169	163,589	*83	*333			
Legal services	20,320	688,704	8,433	103,019	296,882	17,610	306,788	625	853			
Educational services	9,414	59,956	*225	*2,383	22,080	8,208	23,501	*10	*14			
Engineering and architectural services	6,556	168,023	2,210	31,531	58,239	5,233	61,382	*57	*334			
Accounting, auditing, and bookkeeping services	17,389	214,322	1,407	17,532	109,824	15,131	111,128	*204	*104			
Certified public accountants	3,363	79,667	*804	*9,024	43,648	3,055	44,228	*131	*21			
Other accounting, auditing, and bookkeeping services	14,026	134,655	*603	*8,508	66,176	12,076	66,900	*73	*83			
Other services	19,684	206,244	1,663	3,869	74,355	9,499	104,409	*16	*124			
Nature of business not allocable	2,896	-35,183	*397	*1,144	6,534	2,096	9,345	—	—			

Footnotes at end of table.

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Table 1.4—Receipts, Payroll, Net Income, and New Jobs Credit for Selected States and Selected Industries—Continued

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

State and industry	Number of businesses	Business receipts	Payroll		Net income (less deficit)	Net income		New jobs credit	
			Number of businesses	Amount		Number of businesses	Amount	Number of businesses	Amount
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	
Ohio									
All industries	487,001	15,271,481	144,033	1,527,818	2,442,402	348,133	2,890,606	8,541	15,623
All nonfarm industries	360,703	13,463,421	98,000	1,489,479	2,280,881	278,076	2,509,406	8,149	14,881
Agriculture, forestry, and fishing	130,357	1,946,169	47,796	51,984	190,655	70,830	415,179	393	752
Farms	126,298	1,808,040	46,033	38,339	161,541	68,057	381,200	*392	*742
Field crop	71,569	998,361	23,120	14,430	143,733	46,748	251,683	*239	*174
Vegetable and melon	*4,087	*29,734	*1,140	*1,949	*6,862	*3,421	*7,286	—	—
Fruit and tree nut	583	1,117	*516	*710	—	—	—	—	—
Beef cattle feedlots	*1,908	*35,024	*1,598	*119	*17,186	—	—	—	—
Beef cattle, except feedlots	12,545	114,139	2,190	4,351	-30,683	3,781	5,366	*148	*546
Hogs, sheep, and goats	11,951	174,009	7,736	4,720	-17,825	*2,125	*7,089	—	—
Dairy farms	10,472	355,574	6,648	4,810	74,462	8,034	84,508	—	—
Poultry and eggs	*10	*6,341	*5	*432	*181	*5	*261	*5	*22
General livestock, except animal specialty	*478	*62,500	*478	*4,817	*11,565	*478	*11,565	—	—
Animal specialty	5,594	8,077	*277	*1,236	-13,808	*10	*107	—	—
Other	7,101	23,164	2,325	765	5,958	3,455	13,335	—	—
Livestock breeding	**	**	**	**	**	**	**	**	**
Animal services, except livestock breeding and veterinary	1,461	68,798	477	4,064	6,381	*834	*10,010	—	—
Landscape and horticultural services	*650	*9,802	*403	*1,192	*2,388	*398	*2,997	—	—
Other agricultural services, forestry, and fishing	**	**	**	**	**	**	**	**	**
Mining	1,655	100,577	195	10,840	6,599	818	15,363	*42	*244
Oil and gas extraction	1,464	56,365	*173	*6,664	4,134	775	11,049	*39	*169
Other mining	191	44,212	*22	*4,176	2,465	*43	*4,314	*3	*75
Construction	50,516	2,380,176	16,639	394,139	392,681	44,238	410,338	1,298	3,257
General contractors and operative builders	17,290	1,207,000	4,849	166,829	145,661	14,626	154,755	*368	*1,091
Special trade contractors	33,209	1,152,695	11,790	227,310	246,723	29,595	255,286	930	2,166
Plumbing, heating, and air conditioning	4,208	206,454	*1,203	*42,404	21,766	2,915	25,802	*128	*588
Painting, paper hanging and decorating	3,117	45,919	*779	*6,251	18,376	3,117	18,376	*56	*298
Electrical work	2,286	139,471	*1,316	*33,955	21,632	2,027	21,678	*304	*411
Masonry, stonework, tile setting, and plastering	4,506	205,659	2,412	51,338	53,317	4,373	54,054	*309	*729
Carpentering and flooring	6,594	110,321	*2,021	*24,920	38,630	5,983	40,454	—	—
Miscellaneous special trade contractors	12,498	444,871	4,059	68,342	93,002	11,180	94,922	*133	*140
Contractors not allocable	*17	*481	—	—	*297	*17	*297	—	—
Manufacturing	8,235	444,479	4,656	88,619	64,147	6,200	72,544	*138	*482
Lumber and wood products, except furniture	*1,865	*45,333	*732	*4,845	*9,222	*1,391	*9,477	—	—
Printing, publishing, and allied industries	1,744	22,398	*787	*1,263	5,548	*958	*6,419	—	—
Machinery, except electrical	2,474	208,445	2,207	46,841	31,098	2,080	34,105	*17	*67
Other manufacturing industries	2,152	168,303	930	35,670	18,278	1,771	20,543	*121	*415
Transportation, communication, electric, gas, and sanitary services	20,399	829,621	6,053	144,152	99,782	14,832	114,585	*39	*92
Local and interurban passenger transit	*875	*9,625	—	—	*1,862	*875	*1,962	—	—
Trucking and warehousing	16,165	693,554	5,207	130,218	85,995	11,885	97,875	*39	*92
Other transportation	1,899	103,148	*443	*10,731	5,800	*916	*7,896	—	—
Communication, electric, gas, and sanitary services	*1,460	*23,294	*403	*3,203	*6,025	*1,156	*6,852	—	—
Wholesale and retail trade	94,185	5,936,881	30,602	402,885	454,325	64,402	516,341	2,094	4,230
Wholesale trade	9,319	1,172,986	2,498	44,050	119,823	7,348	128,316	78	157
Motor vehicles and automotive equipment	*12	*29,860	*12	*1,755	*805	*12	*805	*6	*29
Lumber and construction materials	*246	*49,138	*56	*344	*8,996	*246	*8,996	—	—
Farm machinery and equipment	*430	*102,345	*182	*7,141	*5,838	*430	*5,838	—	—
Other machinery, equipment, and supplies	532	32,216	*150	*1,907	9,054	476	9,078	*10	*10
Groceries and related products	621	162,271	313	5,804	10,798	565	10,826	*27	*60
Farm-product raw materials	649	216,219	69	1,631	2,720	242	4,102	*5	*11
Other wholesale trade	6,829	580,937	1,716	25,468	82,212	5,377	89,271	*30	*47
Retail trade	78,502	4,660,071	27,742	352,646	309,185	52,637	359,063	2,016	4,073
Building materials, paint, hardware, garden supply, and mobile home dealers	3,128	325,489	1,367	23,247	36,167	2,858	37,935	*391	*1,159
Lumber and other building materials dealers	*278	*48,094	*139	*10,491	*3,121	*273	*3,503	*139	*854
Paint, glass, and wallpaper stores	*151	*7,529	*17	*271	*4,898	*151	*4,898	—	—
Hardware stores	*1,137	*149,814	*880	*8,488	*21,321	*1,137	*21,321	*247	*282
Retail nurseries, garden supply stores, and mobile home dealers	1,562	120,052	*331	*3,997	6,827	1,297	8,213	*5	*23
General merchandise stores	*504	*93,823	*504	*3,967	*2,703	*257	*3,512	—	—
Food stores	8,074	1,142,047	5,014	74,782	49,691	6,040	57,732	386	1,137
Grocery stores	5,237	926,622	2,682	49,980	38,129	3,860	44,844	386	1,137
Other food stores	2,837	215,425	2,332	24,802	11,562	2,180	12,888	—	—

Footnotes at end of table.

Table 1.4—Receipts, Payroll, Net Income, and New Jobs Credit for Selected States and Selected Industries—Continued

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

State and industry	Number of businesses	Business receipts	Payroll		Net income (less deficit)	Net income		New jobs credit	
			Number of businesses	Amount		Number of businesses	Amount	Number of businesses	Amount
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	
Ohio—Continued									
Wholesale and retail trade—Continued									
Retail trade—Continued									
Automotive dealers and service stations	8,542	1,439,450	4,966	76,787	54,089	7,311	58,356	*306	*308
Motor vehicle dealers—new car dealers (franchised)	198	158,896	198	8,017	1,941	*193	*2,369	*6	*40
Used car dealers	1,057	215,417	178	7,948	2,516	390	5,830
Gasoline service stations	5,654	893,591	3,705	53,418	41,785	5,628	41,887	*165	*246
Other automotive dealers	1,633	171,546	*885	*7,404	7,847	1,102	8,270
Apparel and accessory stores	*1,128	*44,828	*404	*3,712	*4,302	*646	*6,190	*134	*1
Furniture and home furnishings stores	2,509	169,829	*591	*14,353	20,475	1,505	21,728	—	—
Eating places	7,048	473,481	4,290	72,199	50,252	4,526	58,546	*25	*292
Drinking places	4,625	219,472	2,850	25,021	34,634	3,316	36,097	*304	*867
Drug stores and proprietary stores	*445	*150,691	*311	*26,620	*6,369	*255	*6,528	—	—
Liquor stores	*397	*45,857	*397	*1,104	*6,181	*392	*6,221	*134	*29
Used merchandise stores	3,185	44,765	1,247	*1,941	4,079	2,299	4,557	*5	*18
Sporting goods and bicycle shops	*572	*64,354	*314	*1,410	*1,265	*314	*2,131	*56	*2
Gift, novelty, and souvenir shops	*1,337	*33,704	*357	*2,695	*2,076	*274	*871	*22	*39
Direct selling organizations	24,779	125,697	*994	*449	16,939	16,326	25,989	—	—
Other retail trade	12,229	286,584	4,136	24,359	24,115	6,318	32,670	*253	*221
Wholesale and retail trade not allocable	6,364	103,924	*362	*6,189	25,317	4,417	28,962	—	—
Finance, insurance, and real estate	45,993	921,413	3,839	26,985	319,918	36,584	337,238	*495	*389
Finance	986	30,966	*264	*1,452	—1,533	*273	*910	—	—
Security, commodity brokers, and services	*655	*26,625	*6	*50	*79	*200	*684	—	—
Other finance	*331	*4,341	*258	*1,402	*1,454	*73	*226	—	—
Insurance agents, brokers, and service	14,987	304,669	3,038	19,806	158,782	13,686	159,720	*17	*10
Real estate	30,020	585,778	537	5,727	162,669	22,625	176,608	*478	*379
Operators and lessors of buildings	2,684	104,007	*41	*2,144	8,336	1,622	13,098	—	—
Lessors, other than buildings	717	656	*4	*4	*52	*257	*52	—	—
Real estate agents, brokers, and managers	25,666	412,501	435	3,281	141,135	19,826	148,664	*345	*375
Subdividers and developers, except cemeteries	*206	*81,716	*57	*298	*10,209	*179	*10,668	—	—
Other real estate	*747	*6,898	—	—	*3,516	*741	*4,126	*133	*4
Services	135,241	2,729,269	34,253	408,214	912,384	107,809	1,007,107	4,042	6,177
Hotels and other lodging places	1,963	42,251	*972	*4,789	2,774	*743	*7,617	*304	*290
Motels, motor hotels, and tourist courts	*550	*23,336	*303	*1,730	*262	*56	*2,756	*303	*289
Other lodging places	1,413	18,915	*669	*3,059	3,036	*687	*4,881
Personal services	28,703	479,113	9,148	117,795	123,039	25,579	125,826	*842	*1,491
Coin-operated laundries and dry cleaning	*865	*47,694	*810	*5,542	*7,372	*810	*7,602	—	—
Other laundry, cleaning, and garment services	*1,902	*77,742	*1,902	*20,886	*14,745	*1,429	*14,934	—	—
Photographic studios, portrait	*532	*2,381	—	—	*196	*398	*480	—	—
Beauty shops	11,913	190,080	4,183	74,572	42,824	10,506	44,536	*406	*939
Barber shops	5,748	50,884	*655	*7,367	30,015	5,748	30,015	—	—
Other personal services	7,743	110,332	*1,598	*9,428	27,887	6,688	28,259	*436	*552
Business services	27,094	322,533	2,970	52,439	92,137	22,438	107,044	*192	*807
Advertising	*246	*19,232	*189	*2,970	*7,154	*190	*7,258	*56	*13
Services to buildings	4,240	34,434	*931	*15,652	11,386	4,239	11,437	—	—
Management and public relations	8,699	81,566	*482	*4,366	39,728	6,677	47,676	*58	*671
Other business services	13,909	187,301	1,368	29,451	33,869	11,332	40,673	*80	*123
Automobile repair and services	8,672	298,863	3,272	42,302	34,152	6,365	49,136	*315	*423
Automobile repair shops	6,365	266,853	2,735	38,739	43,673	5,509	48,135	*315	*423
General automobile repair shops	*1,069	*90,133	*219	*14,894	*12,455	*1,723	*12,476	*315	*423
Other automobile repair	4,396	176,720	*1,516	*23,845	31,218	3,786	35,659	—	—
Automobile parking and other services	2,307	32,010	*537	*3,563	*9,521	*856	*1,001	—	—
Miscellaneous repair services	6,488	65,656	*1,578	*2,530	21,701	4,145	22,658	*248	*208
Amusement and recreation services, including motion pictures	14,231	213,234	1,949	25,296	-13,355	6,591	29,804	*205	*124
Producers, orchestras, and entertainers	4,085	15,004	—	—	*5,899	2,665	6,713	—	—
Professional sports clubs and promoters	*916	*31,305	—	—	*4,258	*657	*5,118	—	—
Racing, including track operation	4,227	34,630	*517	*7,035	-25,535	*394	*3,245	*16	*8
Other amusement and recreation services	5,003	132,095	1,432	18,261	2,023	2,875	14,728	*189	*116
Medical and health services	19,947	878,457	7,965	113,214	433,736	16,848	441,205	1,377	1,737
Offices of physicians	7,392	395,007	3,150	34,740	220,266	6,923	223,069	524	566
Offices of dentists	3,865	284,657	3,143	37,020	132,318	3,714	132,541	*590	*947
Other medical and health services	8,690	218,793	1,672	41,454	81,152	6,211	85,595	*263	*224
Legal services	7,977	247,589	2,872	24,881	141,352	7,566	143,610	*281	*281
Educational services	4,271	15,339	*190	*146	7,105	3,635	7,541	*151	*51
Engineering and architectural services	1,906	55,477	*1,242	*11,066	21,327	1,850	21,445	*56	*130
Accounting, auditing, and bookkeeping services	5,215	55,070	*773	*8,273	29,285	5,215	29,285	*5	*16
Certified public accountants	*401	*13,258	*288	*979	*8,638	*401	*8,638	—	—
Other accounting, auditing, and bookkeeping services	4,814	41,814	*505	*2,294	20,647	4,814	20,647	*5	*16
Other services	8,774	55,687	*1,322	*5,483	19,131	6,834	21,936	*68	*619
Nature of business not allocable	*420	*2,776	—	—	*1,911	*420	*1,911	—	—

Footnotes at end of table.

Business Returns/1977 • Sole Proprietorships

Table 1.4—Receipts, Payroll, Net Income, and New Jobs Credit for Selected States and Selected Industries—Continued

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

State and industry	Number of businesses	Business receipts	Payroll		Net income (less deficit)	Net income		New jobs credit		
			Number of businesses	Amount		Number of businesses	Amount	Number of businesses	Amount	
			(1)	(2)		(3)	(4)	(5)	(6)	
Pennsylvania										
All Industries	436,701	18,394,985	144,076	1,720,228	2,527,608	319,658	2,883,130	13,746	24,117	
All nonfarm industries	378,353	16,987,208	114,772	1,620,693	2,502,780	293,220	2,739,685	13,735	24,056	
Agriculture, forestry, and fishing	64,550	1,542,180	31,955	126,161	48,757	30,684	171,913	*277	*829	
Farms	58,348	1,407,777	29,304	99,535	24,828	26,438	143,445	*11	*61	
Field crop	8,655	53,567	5,195	3,428	-22,692	*2,345	*7,237	—	—	
Vegetable and melon	*321	*8,075	266	*2,511	*497	*5	*449	—	—	
Fruit and tree nut	*3,338	*1,801	—	—	-11,346	—	—	—	—	
Beef cattle feedlots	14,908	104,167	1,201	2,512	-27,742	*4,935	*13,536	*5	*44	
Beef cattle, except feedlots	—	—	—	—	—	—	—	—	—	
Hogs, sheep, and goats	1,421	*29,705	*990	*440	-3,571	*512	*279	—	—	
Dairy farms	25,635	1,042,475	20,781	72,496	85,250	16,937	100,638	—	—	
Poultry and eggs	*724	*69,817	*73	*2,609	*11,585	*68	*2,924	—	—	
General livestock, except animal specialty	—	—	—	—	—	—	—	—	—	
Animal specialty	1,475	39,529	193	5,184	-6,600	*908	*4,645	*1	*4	
Other	**	**	**	**	**	**	**	—	—	
Livestock breeding	*1,889	*28,704	*653	*5,241	*7,271	*1,493	*8,733	—	—	
Animal services, except livestock breeding and veterinary	3,015	*77,803	*1,255	*18,272	9,043	*2,124	*10,172	*133	*525	
Landscape and horticultural services	**	**	**	**	**	**	**	**	**	
Other agricultural services, forestry, and fishing	—	—	—	—	—	—	—	—	—	
Mining	1,440	256,541	1,027	40,088	15,047	726	25,259	*269	*376	
Oil and gas extraction	706	68,627	*379	*14,030	10,177	592	11,232	*253	*93	
Other mining	734	187,914	648	26,058	4,930	134	14,027	*16	*283	
Construction	50,064	2,336,024	23,593	410,971	306,407	40,410	328,052	1,535	5,102	
General contractors and operative builders	12,936	1,193,952	8,365	178,948	110,108	10,161	116,484	*771	*2980	
Special trade contractors	34,785	1,032,269	14,003	208,844	184,379	28,294	198,481	*708	*1,676	
Plumbing, heating, and air conditioning	5,950	263,639	2,661	43,772	45,072	4,630	47,049	—	—	
Painting, paper hanging and decorating	3,582	78,509	*1,462	*15,332	20,864	2,950	23,082	*246	*197	
Electrical work	4,311	123,737	*941	*27,314	13,066	2,347	14,575	*60	*672	
Masonry, stonework, tile setting, and plastering	3,485	116,759	*1,985	*30,526	29,045	3,233	29,176	—	—	
Carpentering and flooring	7,672	79,071	*2,014	*15,080	28,150	7,413	31,902	*396	*476	
Miscellaneous special trade contractors	9,785	370,554	4,940	76,820	48,182	7,721	52,697	*56	*446	
Contractors not allocable	*2,343	*103,803	*1,225	*23,179	*11,920	*1,955	*13,087	—	—	
Manufacturing	10,209	524,965	2,668	118,949	61,465	6,953	68,308	*185	*303	
Lumber and wood products, except furniture	*1,446	*64,346	*273	*10,863	*11,022	*1,058	*11,778	—	—	
Printing, publishing, and allied industries	2,536	75,026	*494	*17,230	*8,968	*1,811	*9,614	—	—	
Machinery, except electrical	*1,015	*46,718	*462	*10,908	*8,046	*959	*8,456	*5	*86	
Other manufacturing industries	5,212	338,875	1,439	79,948	33,429	3,125	38,460	*180	*217	
Transportation, communication, electric, gas, and sanitary services	15,713	814,619	5,036	105,760	82,143	11,947	102,793	114	304	
Local and interurban passenger transit	2,643	99,595	*1,159	*27,787	17,239	2,633	17,317	—	—	
Trucking and warehousing	11,440	591,055	3,170	67,478	58,870	8,205	75,418	*37	*224	
Other transportation	682	90,309	*395	*2,431	*2,451	*294	*1,488	*22	*24	
Communication, electric, gas, and sanitary services	*948	*33,660	*312	*8,064	*8,485	*815	*8,570	*55	*56	
Wholesale and retail trade	113,179	9,291,155	40,927	542,727	653,871	79,492	738,813	5,116	7,673	
Wholesale trade	18,595	2,313,207	6,815	103,808	190,119	15,101	202,863	333	1,191	
Motor vehicles and automotive equipment	1,786	216,791	*363	*12,245	22,645	1,653	23,076	*9	*18	
Lumber and construction materials	*455	*81,463	*20	*2,118	*4,174	*455	*4,174	*5	*18	
Farm machinery and equipment	*1,119	*88,023	*20	*1,463	*5,700	*655	*5,809	*5	*2	
Other machinery, equipment, and supplies	3,671	315,574	839	25,223	36,766	2,394	40,822	*138	*238	
Groceries and related products	2,285	471,648	1,186	14,540	21,188	2,034	21,768	*17	*66	
Farm-product raw materials	2,340	171,083	*2,135	*1,327	7,814	*2,328	*7,931	—	—	
Retail trade	6,929	968,625	2,252	46,892	91,832	5,582	99,283	159	849	
Building materials, paint, hardware, garden supply, and mobile home dealers	90,186	6,853,652	32,764	431,260	441,191	61,400	508,784	4,527	6,260	
Lumber and other building materials dealers	5,092	310,212	2,163	18,948	19,992	3,820	22,214	*66	*337	
Paint, glass, and wallpaper stores	*410	*79,891	*154	*7,836	*4,445	*405	*4,481	*10	*77	
Hardware stores	*5	*5,213	*5	*1,174	*129	*5	*129	—	—	
Retail nurseries, garden supply stores, and mobile home dealers	2,709	143,834	*1,815	*6,318	8,017	*1,965	*9,321	*56	*260	
General merchandise stores	*898	*114,464	*519	*11,263	*5,893	*400	*6,688	—	—	
Food stores	7,740	982,188	2,210	48,194	52,252	5,514	55,832	319	346	
Grocery stores	5,683	895,490	2,067	42,003	39,495	3,858	43,011	309	341	
Other food stores	2,057	86,698	*143	*6,191	12,757	1,656	12,821	*10	*5	

Footnotes at end of table.

Table 1.4—Receipts, Payroll, Net Income, and New Jobs Credit for Selected States and Selected Industries—Continued

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

State and industry	Number of businesses	Business receipts	Payroll		Net income (less deficit)	Net income		New jobs credit	
			Number of businesses	Amount		Number of businesses	Amount	Number of businesses	Amount
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	
Pennsylvania—Continued									
Wholesale and retail trade—Continued									
Retail trade—Continued									
Automotive dealers and service stations	14,344	2,779,834	9,239	138,384	106,296	11,368	123,984	1,379	2,347
Motor vehicle dealers—new car dealers (franchised)	161	243,149	161	12,178	4,682	151	5,103	*26	*74
Used car dealers	2,054	328,745	961	14,455	5,661	796	10,036	*328	*593
Gasoline service stations	9,750	1,840,296	7,005	87,888	70,700	8,288	83,519	873	1,395
Other automotive dealers	2,379	367,644	1,112	23,863	25,253	2,133	25,326	*152	*285
Apparel and accessory stores	5,804	549,268	4,341	44,945	61,710	4,900	64,091	*1,128	*579
Furniture and home furnishings stores	4,817	321,535	1,352	20,464	34,442	3,864	35,515	*143	*235
Eating places	7,215	438,634	4,629	75,607	41,466	5,189	48,850	*256	*258
Drinking places	2,868	115,464	*1,824	*6,561	13,378	*2,342	*14,964	**	**
Drug stores and proprietary stores	*938	*119,322	*280	*12,001	*7,220	*336	*8,910	*129	*279
Liquor stores	*5	*7,803	*5	*180	*62	*5	*62	—	—
Used merchandise stores	4,114	46,479	*633	*572	—404	*1,043	*4,657	*387	*40
Sporting goods and bicycle shops	2,241	131,364	*640	*10,500	736	*679	*6,565	*56	*123
Gift, novelty, and souvenir shops	*1,800	*43,793	*256	*1,028	*3,787	*907	*4,861	—	—
Direct selling organizations	19,239	184,765	*1,572	*814	31,142	12,148	40,534	*246	*189
Other retail trade	13,073	708,527	3,101	41,799	63,219	8,885	71,057	**	**
Wholesale and retail trade not allocable	4,398	124,296	*1,348	*7,659	22,561	2,991	25,166	*256	*222
Finance, insurance, and real estate	29,677	600,381	2,658	18,169	238,783	23,987	263,398	528	867
Finance	364	25,512	*7	*87	3,855	271	6,179	**	**
Security, commodity brokers, and services	172	22,622	*7	*87	2,181	*79	*4,505	**	**
Other finance	*192	*2,890	—	—	*1,674	*192	*1,674	—	—
Insurance agents, brokers, and service	9,053	200,330	1,650	8,148	113,556	8,533	115,453	*339	*309
Real estate	20,260	374,539	1,001	9,934	121,272	15,183	141,768	*188	*557
Operators and lessors of buildings	770	43,907	*33	*2,145	*3,595	32	*2,192	—	—
Lessors, other than buildings	*1,130	*10,308	*81	*1,583	*3,587	*318	*57	—	—
Real estate agents, brokers, and managers	17,315	279,215	733	3,082	117,389	13,830	127,477	*188	*557
Subdividers and developers, except cemeteries	*153	*23,273	**	**	*211	*111	*764	—	—
Other real estate	*892	*17,836	**	**	11,276	*892	*11,276	—	—
Services	148,800	2,991,197	35,171	355,182	1,118,160	122,778	1,183,044	5,722	8,663
Hotels and other lodging places	2,468	79,305	1,044	10,768	6,197	1,922	11,932	*55	*194
Motels, motor hotels, and tourist courts	*217	*23,708	*198	*6,191	*440	*61	*585	*55	*194
Other lodging places	2,251	55,597	*846	*4,577	6,637	*1,861	*11,347	—	—
Personal services	32,672	357,731	7,390	48,551	96,834	28,125	105,350	*790	*754
Coin-operated laundries and dry cleaning	*188	*5,594	*188	*462	*1,061	*188	*1,061	*188	*17
Other laundry, cleaning, and garment services	*3,071	*76,864	*1,953	*13,437	*16,334	*2,819	*16,414	*530	*629
Photographic studios, portrait	*1,913	*15,565	*388	*2,509	*2,458	*967	*221	—	—
Beauty shops	15,937	124,254	3,124	22,348	44,287	13,660	46,806	—	—
Barber shops	3,923	20,618	—	—	12,966	3,923	12,966	—	—
Other personal services	7,640	114,836	1,737	9,695	26,644	6,568	27,882	*72	*108
Business services	26,642	403,844	4,093	43,197	148,223	22,031	161,874	678	1,226
Advertising	1,637	33,798	*135	*242	17,430	*1,035	*17,519	*17	*188
Services to buildings	*1,991	*33,995	*312	*10,493	*11,090	*1,991	*11,090	*56	*374
Management and public relations	8,453	126,781	*484	*9,451	55,078	7,101	61,104	*216	*217
Other business services	14,561	209,270	3,162	23,011	64,625	11,904	72,161	*389	*447
Automobile repair and services	9,880	339,831	3,728	45,844	41,134	7,551	50,600	*19	*32
Automobile repair shops	8,739	307,267	3,472	44,829	37,419	6,716	45,286	—	—
General automobile repair shops	5,988	216,717	2,425	39,791	25,869	4,516	31,515	—	—
Other automobile repair	3,371	90,550	*1,047	*5,038	11,550	*2,200	*13,771	—	—
Automobile parking and other services	1,141	32,564	*256	*1,015	3,715	835	5,314	*19	*32
Miscellaneous repair services	10,070	182,946	*1,525	*18,472	51,636	7,481	54,490	*530	*275
Amusement and recreation services, including motion pictures	8,035	120,357	1,076	17,232	3,086	5,258	15,739	*24	*48
Producers, orchestras, and entertainers	2,937	10,041	*134	*100	3,631	2,383	3,982	—	—
Professional sports clubs and promoters	—	—	—	—	—	—	—	—	—
Racing, including track operation	1,795	23,567	288	3,191	-9,763	309	1,185	**2	**13
Other amusement and recreation services	3,303	86,749	*654	*13,941	9,218	2,566	10,572	*22	*35
Medical and health services	26,013	1,061,658	11,314	119,517	560,239	23,625	564,616	2,846	3,193
Offices of physicians	11,027	529,344	5,626	56,436	311,103	9,903	113,195	676	666
Offices of dentists	4,125	295,712	2,920	42,512	147,491	3,880	147,875	975	1,814
Other medical and health services	10,881	236,602	2,768	20,569	101,645	9,842	103,546	*1,195	*713
Legal services	6,566	183,030	2,530	19,998	102,652	5,334	103,206	*325	*1,662
Educational services	6,733	23,382	*134	*790	13,853	6,042	14,272	*133	*253
Engineering and architectural services	4,565	88,709	*831	*15,394	25,894	3,295	30,072	*134	*267
Accounting, auditing, and bookkeeping services	9,728	95,492	1,450	15,445	40,646	8,557	41,353	*127	*504
Certified public accountants	1,918	39,887	*417	*5,328	17,643	1,918	17,643	*110	*205
Other accounting, auditing, and bookkeeping services	7,810	55,605	*1,033	*10,117	23,003	6,639	23,710	*17	*299
Other services	5,428	54,912	*56	*874	25,766	3,557	29,540	*61	*255
Nature of business not allocable	*3,069	*37,923	*1,041	*2,221	*2,975	*2,681	*3,550	—	—

Footnotes at end of table.

Business Returns/1977 • Sole Proprietorships

Table 1.4—Receipts, Payroll, Net Income, and New Jobs Credit for Selected States and Selected Industries—Continued

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

State and industry	Number of businesses	Business receipts	Payroll		Net income (less deficit)	Net income		New jobs credit		
			Number of businesses	Amount		Number of businesses	Amount	Number of businesses	Amount	
			(1)	(2)		(3)	(4)	(5)	(6)	
Tennessee										
All industries	251,418	7,671,529	98,620	744,309	643,313	143,469	1,016,886	4,950	9,035	
All nonfarm industries	155,961	6,974,530	51,207	880,309	822,653	112,542	972,427	4,306	8,641	
Agriculture, forestry, and fishing	96,518	730,938	48,210	68,534	—179,798	31,326	46,673	644	394	
Farms	95,457	696,999	47,413	64,000	—179,340	30,927	44,459	644	394	
Field crop	37,857	293,397	22,269	28,145	—25,936	18,076	33,316	*81	*57	
Vegetable and melon	*481	*232	—	—	*371	—	—	—	—	
Fruit and tree nut	*17	*1,537	*17	*198	*2,042	—	—	—	—	
Beef cattle feedlots	*5	*37	—	—	*37	*5	*37	—	—	
Beef cattle, except feedlots	28,815	193,696	12,369	16,748	—59,368	5,247	4,657	*30	*143	
Hogs, sheep, and goats	15,327	75,805	*7,013	*1,626	—44,374	*3,308	*827	—	—	
Dairy farms	*1,995	*42,056	*1,995	*1,558	*13,440	—	—	—	—	
Poultry and eggs	**	**	**	**	**	—	—	—	—	
General livestock, except animal specialty	980	23,723	*156	*1,257	—13,464	*20	*295	*21	*21	
Animal specialty	2,838	31,112	*2,209	*9,545	—17,598	—	—	*5	*8	
Other	**	**	**	**	**	**	**	**	**	
Livestock breeding	**	**	**	**	**	—	—	—	—	
Animal services, except livestock breeding and veterinary	*149	*1,502	*17	*44	*1,920	—	—	—	—	
Landscape and horticultural services	*524	*2,365	*524	*274	*376	*260	*466	—	—	
Other agricultural services, forestry, and fishing	**	**	**	**	**	**	—	—	—	
Mining	384	36,227	*24	*3,391	—1,872	180	2,708	*6	*188	
Oil and gas extraction	306	13,038	*12	*205	—1,309	108	812	—	—	
Other mining	*78	*23,189	*12	*3,186	*—563	*72	*1,896	*6	*188	
Construction	18,003	821,941	6,633	128,462	66,011	14,244	81,164	676	1,820	
General contractors and operative builders	3,409	444,111	2,117	60,784	14,494	1,402	23,745	*94	*1,279	
Special trade contractors	13,453	332,918	4,256	66,525	45,488	11,706	51,385	*582	*541	
Plumbing, heating, and air conditioning	*1,308	*74,280	*695	*7,997	*8,638	*811	*8,955	*5	*142	
Painting, paper hanging and decorating	*2,854	*21,990	*424	*6,308	*2,589	*2,837	*3,867	—	—	
Electrical work	*884	*23,068	*390	*3,251	*6,313	*884	*6,313	—	—	
Masonry, stonework, tile setting, and plastering	3,076	136,610	*826	*30,678	15,282	*2,554	*16,002	*56	*146	
Carpentering and flooring	4,355	55,331	*1,001	*15,829	11,011	4,355	11,011	*261	*193	
Miscellaneous special trade contractors	*976	*21,639	*920	*2,462	*1,675	*265	*5,237	*260	*60	
Contractors not allocable	*1,141	*44,912	*260	*1,153	*6,029	*1,136	*6,034	—	—	
Manufacturing	3,648	181,459	1,992	33,889	16,835	2,614	20,311	*441	*1,125	
Lumber and wood products, except furniture	*1,844	*70,401	*972	*13,462	*7,838	*1,597	*8,667	*132	*848	
Printing, publishing, and allied industries	*565	*36,222	*173	*9,737	*6,221	*564	*6,233	*56	*146	
Machinery, except electrical	*260	*1,824	*260	*414	*—167	—	—	—	—	
Other manufacturing industries	*979	*73,212	*587	*10,256	*2,943	*453	*5,411	*253	*131	
Transportation, communication, electric, gas, and sanitary services	8,633	341,535	3,495	42,058	38,079	5,594	54,175	*18	*363	
Local and interurban passenger transit	*2,133	*19,497	*871	*4,058	*4,092	*1,261	*6,886	—	—	
Trucking and warehousing	5,590	307,403	2,364	37,685	28,171	3,423	41,473	*18	*363	
Other transportation	*260	*2,320	*260	*315	*980	*260	*980	—	—	
Communication, electric, gas, and sanitary services	*650	*12,315	—	—	*4,836	*650	*4,836	—	—	
Wholesale and retail trade	49,017	3,986,601	18,436	256,766	193,738	30,820	257,014	1,781	2,783	
Wholesale trade	3,111	656,072	378	17,982	17,944	1,555	27,909	67	293	
Motor vehicles and automotive equipment	*650	*75,366	*27	*2,371	*2,622	*37	*1,369	—	—	
Lumber and construction materials	*17	*14,896	—	—	*967	*17	*967	—	—	
Farm machinery and equipment	*10	*7,848	*5	*12	*581	*10	*581	—	—	
Other machinery, equipment, and supplies	*513	*37,397	*32	*1,797	*1,682	*508	*1,726	—	—	
Groceries and related products	*278	*86,055	*30	*2,176	*3,531	*278	*3,531	—	—	
Farm-product raw materials	669	194,285	41	1,319	5,911	420	9,568	*6	*24	
Other wholesale trade	974	240,225	243	10,307	7,894	285	10,167	*61	*269	
Retail trade	42,515	3,206,226	17,238	234,221	172,205	27,276	221,970	1,714	2,490	
Building materials, paint, hardware, garden supply, and mobile home dealers	1,273	172,519	*288	*10,277	19,790	1,256	20,290	*22	*18	
Lumber and other building materials dealers	*321	*54,206	*73	*1,176	*10,964	*321	*10,964	*17	*14	
Paint, glass, and wallpaper stores	*247	*5,595	—	—	*594	*247	*594	—	—	
Hardware stores	*690	*106,086	*210	*8,679	*8,050	*673	*8,550	—	—	
Retail nurseries, garden supply stores, and mobile home dealers	*15	*6,632	*5	*422	*182	*15	*182	*5	*4	
General merchandise stores	*1,773	*186,886	*1,031	*5,323	*1,514	*1,026	*7,717	*132	*218	
Food stores	5,141	642,703	2,186	32,045	14,767	3,512	24,919	*500	*137	
Grocery stores	4,820	615,034	2,125	31,182	14,268	3,247	24,127	*500	*137	
Other food stores	*321	*27,669	*61	*863	*499	*265	*792	—	—	

Footnotes at end of table.

Table 1.4—Receipts, Payroll, Net Income, and New Jobs Credit for Selected States and Selected Industries—Continued

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

State and industry	Number of businesses	Business receipts	Payroll		Net income (less deficit)	Net income		New jobs credit				
			Number of businesses	Amount		Number of businesses	Amount	Number of businesses	Amount			
			(1)	(2)		(3)	(4)	(5)	(6)			
Tennessee—Continued												
Wholesale and retail trade—Continued												
Retail trade—Continued												
Automotive dealers and service stations	6,762	1,128,610	3,269	67,669	48,795	5,027	55,015	243	519			
Motor vehicle dealers—New car dealers (franchised)	36	112,758	36	4,141	5,435	35	5,445	*2	19			
Used car dealers	3,158	258,442	*422	*2,794	5,074	2,501	10,098	*5	*31			
Gasoline service stations	2,433	596,374	2,288	45,308	22,870	1,837	23,856	*236	*469			
Other automotive dealers	*1,135	*161,036	*523	*15,426	*15,416	*654	*15,616	—	—			
Apparel and accessory stores	*999	*88,267	*519	*8,237	*2,040	*673	*3,082	—	—			
Furniture and home furnishings stores	1,866	139,718	*1,457	*21,142	10,663	*1,476	*11,015	—	—			
Eating places	3,820	203,893	3,560	37,959	21,997	2,935	23,048	*325	*1,309			
Drinking places	*1,096	*48,225	*316	*2,797	*415	*780	*3,117	—	—			
Drug stores and proprietary stores	*1,018	*162,233	*1,018	*14,665	*23,021	*1,018	*23,021	*260	*7			
Liquor stores	*632	*53,979	*112	*1,821	*710	*316	*1,562	—	—			
Used merchandise stores	*2,344	*53,326	*408	*763	*2,748	*1,226	*3,351	—	—			
Sporting goods and bicycle shops	*496	*10,153	*248	*741	*469	*248	*470	—	—			
Gift, novelty, and souvenir shops	*711	*48,658	*711	*4,724	*248	*61	*3,451	*61	*98			
Direct selling organizations	9,145	49,023	*392	*682	9,526	5,495	14,547	—	—			
Other retail trade	5,439	218,033	1,723	25,376	16,922	2,227	27,365	*171	*184			
Wholesale and retail trade not allocable	3,391	124,303	*820	*4,563	3,589	1,989	7,135	—	—			
Finance, insurance, and real estate	16,764	296,769	3,683	17,292	94,989	11,453	106,583	391	839			
Finance	38	*6,786	2,707	*30	*3,769			
Security, commodity brokers, and services	*31	*4,953	*2,601	*24	*3,197	—	—			
Other finance	*7	*1,833	*106	*6	*572			
Insurance agents, brokers, and service	2,807	83,806	947	9,891	44,950	2,255	45,893	*73	*104			
Real estate	13,919	206,177	2,734	7,292	47,332	9,168	56,921	*317	*734			
Operators and lessors of buildings	878	44,566	*344	*4,006	*742	*531	*1,851	*295	*511			
Lessors, other than buildings	*2,662	*2,200	*1,994	*538	*741	*550	*127			
Real estate agents, brokers, and managers	9,432	131,622	360	2,469	39,637	7,280	43,555	—	—			
Subdividers and developers, except cemeteries	550	14,781	*19	*213	1,361	410	3,571	16	191			
Other real estate	*397	*13,008	*17	*66	*7,817	*397	*7,817	—	—			
Services	56,454	1,249,088	15,419	190,960	418,030	45,256	445,228	993	1,523			
Hotels and other lodging places	*52	*17,914	*34	*3,851	*96	*11	*1,271			
Motels, motor hotels, and tourist courts	*17	*17,067	*17	*3,678	*916	*10	*1,268			
Other lodging places	*35	*847	*17	*173	*820	—	—			
Personal services	18,856	228,686	3,636	36,001	45,313	14,636	56,797	*132	*194			
Coin-operated laundries and dry cleaning	*1,159	*15,788	*132	*581	*173	*637	*789	*132	*194			
Other laundry, cleaning, and garment services	*1,001	*17,883	*260	*2,395	*6,148	*1,001	*6,148	—	—			
Photographic studios, portrait	*912	*13,196	*132	*1,420	*3,951	*132	*4,237	—	—			
Beauty shops	6,949	78,348	*2,123	*26,785	14,458	5,059	20,901	—	—			
Barber shops	*1,612	*11,222	—	—	*8,276	*1,612	*8,276	—	—			
Other personal services	7,223	92,249	*989	*4,820	12,307	6,195	16,446	—	—			
Business services	9,746	99,766	*866	*4,883	51,040	8,813	53,432	*27	*94			
Advertising	*630	*2,838	—	—	*949	*630	*949	—	—			
Services to buildings	*390	*585	—	—	*585	*390	*585	—	—			
Management and public relations	4,037	45,606	*288	*1,465	33,497	3,890	35,062	*27	*94			
Other business services	4,689	50,737	*578	*3,418	16,009	3,903	16,836	—	—			
Automobile repair and services	3,694	139,961	1,794	16,926	9,814	2,408	13,762			
Automobile repair shops	3,614	129,650	*1,781	*16,726	*9,591	*2,392	*13,459			
General automobile repair shops	*2,257	*104,784	*1,776	*16,672	*7,006	*1,515	*10,629	—	—			
Other automobile repair	*1,357	*24,866	*5	*54	*2,585	*877	*2,830			
Automobile parking and other services	80	10,311	13	200	223	16	303	—	—			
Miscellaneous repair services	4,352	59,570	*1,435	*4,456	25,577	3,452	26,358	—	—			
Amusement and recreation services, including motion pictures	3,310	121,036	438	13,050	26,262	2,093	28,780	*22	*29			
Producers, orchestras, and entertainers	1,713	95,835	387	10,734	23,285	768	25,226			
Professional sports clubs and promoters	*17	*14,287	*17	*217	*1,227	*17	*1,227	—	—			
Racing, including track operation	*32	*523	—	—	*116	*25	*38			
Other amusement and recreation services	*1,548	*10,391	*34	*2,099	*1,866	*1,283	*2,289	—	—			
Medical and health services	7,194	364,067	4,486	69,463	168,337	6,046	171,924	674	1,087			
Offices of physicians	2,756	199,321	2,095	33,360	111,003	2,145	112,450	*162	*407			
Offices of dentists	1,071	68,357	811	10,832	32,947	1,071	32,947	*149	*159			
Other medical and health services	3,367	96,389	1,580	25,271	24,387	2,830	26,527	*363	*521			
Legal services	3,125	100,564	1,068	10,189	57,606	3,069	57,612	*5	*3			
Educational services	*1,067	*932	*421	*917	*856	—	—			
Engineering and architectural services	*586	*27,830	*56	*4,747	*8,743	*586	*8,743	—	—			
Accounting, auditing, and bookkeeping services	2,477	79,216	*1,357	*27,343	20,951	2,477	20,951	*131	*42			
Certified public accountants	*380	*17,096	*132	*7,562	*4,379	*380	*4,379	—	—			
Other accounting, auditing, and bookkeeping services	2,097	62,120	*1,225	*19,781	16,572	2,097	16,572	*131	*42			
Other services	1,995	9,546	*248	*50	3,870	1,748	4,742	—	—			
Nature of business not allocable	*1,997	*26,971	*728	*2,977	*—2,699	*982	*3,030	—	—			

Footnotes at end of table.

Table 1.4—Receipts, Payroll, Net Income, and New Jobs Credit for Selected States and Selected Industries—Continued

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

State and industry	Number of businesses	Business receipts	Payroll		Net income (less deficit)	Net income		New jobs credit				
			Number of businesses	Amount		Number of businesses	Amount	Number of businesses	Amount			
			(1)	(2)		(3)	(4)	(5)	(6)			
Tennessee—Continued												
Wholesale and retail trade—Continued												
Retail trade—Continued												
Automotive dealers and service stations	6,762	1,128,610	3,269	67,669	48,795	5,027	55,015	243	519			
Motor vehicle dealers—New car dealers (franchised)	36	112,758	36	4,141	5,435	35	5,445	*2	*19			
Used car dealers	3,158	258,442	*422	*2,794	5,074	2,501	10,098	*5	*31			
Gasoline service stations	2,433	596,374	2,288	45,308	22,870	1,837	23,856	*236	*469			
Other automotive dealers	*1,135	*161,036	*523	*15,426	*15,416	*654	*15,516	—	—			
Apparel and accessory stores	*999	*88,267	*519	*8,237	*2,040	*673	*3,082	—	—			
Furniture and home furnishings stores	1,866	139,718	*1,457	*21,142	10,863	*1,476	*11,015	—	—			
Eating places	3,820	203,893	3,560	37,959	21,997	2,935	23,048	*325	*1,309			
Drinking places	*1,096	*48,225	*316	*2,797	*415	*780	*3,117	—	—			
Drug stores and proprietary stores	*1,018	*162,233	*1,018	*14,665	*23,021	*1,018	*23,021	*260	*7			
Liquor stores	*632	*53,979	*112	*1,821	*710	*316	*1,562	—	—			
Used merchandise stores	*2,344	*53,326	*408	*763	*2,748	*1,226	*3,351	—	—			
Sporting goods and bicycle shops	*496	*10,153	*248	*741	*469	*248	*470	—	—			
Gift, novelty, and souvenir shops	*711	*48,658	*711	*4,724	*248	*61	*3,451	*61	*98			
Direct selling organizations	9,145	49,023	*392	*682	9,526	5,495	14,547	—	—			
Other retail trade	5,439	218,033	1,723	25,376	16,922	2,227	27,385	*171	*184			
Wholesale and retail trade not allocable	3,391	124,303	*820	*4,563	3,589	1,989	7,135	—	—			
Finance, insurance, and real estate	16,764	296,769	3,683	17,292	94,989	11,453	106,583	391	839			
Finance	38	*6,786	2,707	*30	*3,769			
Security, commodity brokers, and services	*31	*4,953	*2,601	*24	*3,197	—	—			
Other finance	*7	*1,833	*106	*6	*572			
Insurance agents, brokers, and service	2,807	83,806	947	9,891	44,950	2,255	45,893	*73	*104			
Real estate	13,919	206,177	2,734	7,292	47,332	9,168	56,921	*317	*734			
Operators and lessors of buildings	878	44,566	*344	*4,006	—742	*531	*1,851	*295	*511			
Lessors, other than buildings	*2,662	*2,200	*1,994	*538	*741	*550	*127	—	—			
Real estate agents, brokers, and managers	9,432	131,622	360	2,469	39,637	7,280	43,555			
Subdividers and developers, except cemeteries	550	14,781	*19	*213	1,361	410	3,571	16	191			
Other real estate	*397	*13,008	*17	*66	*7,817	*397	*7,817	—	—			
Services	56,454	1,249,088	15,419	190,960	418,030	46,256	445,228	993	1,523			
Hotels and other lodging places	*52	*17,914	*34	*3,851	*96	*11	*1,271			
Motels, motor hotels, and tourists courts	*17	*17,067	*17	*3,678	*916	*10	*1,268			
Other lodging places	*35	*847	*17	*173	*820	—	—	—	—			
Personal services	18,856	228,886	3,636	36,001	45,313	14,636	56,797	*132	*194			
Coin-operated laundries and dry cleaning	*1,159	*15,788	*132	*581	*173	*637	*789	*132	*194			
Other laundry, cleaning, and garment services	*1,001	*17,883	*260	*2,395	*6,148	*1,001	*6,148	—	—			
Photographic studios, portrait	*912	*13,196	*132	*1,420	*3,951	*132	*4,237	—	—			
Beauty shops	6,949	78,348	*2,123	*26,785	14,458	5,059	20,901	—	—			
Barber shops	*1,612	*11,222	—	—	*8,276	*1,612	*8,276	—	—			
Other personal services	7,223	92,249	*989	*4,820	12,307	6,195	16,446	—	—			
Business services	9,746	99,766	*866	*4,883	51,040	8,813	53,432	*27	*94			
Advertising	*630	*2,838	—	—	*949	*630	*949	—	—			
Services to buildings	*390	*585	—	—	*585	*390	*585	—	—			
Management and public relations	4,037	45,806	*288	*1,465	33,497	3,890	35,062	*27	*94			
Other business services	4,689	50,737	*578	*3,418	16,009	3,903	16,836	—	—			
Automobile repair and services	3,694	139,961	1,794	16,926	9,814	2,408	13,762			
Automobile repair shops	3,614	129,650	*1,781	*16,726	9,591	2,392	*13,459			
General automobile repair shops	*2,257	*104,784	*1,776	*16,672	*7,006	*1,515	*10,829	—	—			
Other automobile repair	*1,357	*24,866	*5	*54	*2,555	*877	*2,830	—	—			
Automobile parking and other services	80	10,311	13	200	223	16	303			
Miscellaneous repair services	4,352	59,570	*1,435	*4,456	25,577	3,452	26,358	—	—			
Amusement and recreation services, including motion pictures	3,310	121,036	438	13,050	26,262	2,093	28,780	*22	*29			
Producers, orchestras, and entertainers	1,713	95,835	387	10,734	23,285	768	25,226	—	—			
Professional sports clubs and promoters	*17	*14,287	*17	*217	*1,227	*17	*1,227	—	—			
Racing, including track operation	*32	*523	—	—	*116	*25	*38			
Other amusement and recreation services	*1,548	*10,391	*34	*2,099	*1,866	*1,283	*2,289	—	—			
Medical and health services	7,194	364,067	4,486	69,463	168,337	8,046	171,924	674	1,087			
Offices of physicians	2,756	199,321	2,095	33,360	111,003	2,145	112,450	*162	*407			
Offices of dentists	1,071	68,357	811	10,832	32,947	1,071	32,947	*149	*159			
Other medical and health services	3,367	96,389	1,580	25,271	24,387	2,830	26,527	*363	*521			
Legal services	3,125	100,564	1,068	10,189	57,606	3,069	57,612	*5	*3			
Educational services	*1,067	*932	**	**	*421	*917	*956	—	—			
Engineering and architectural services	*586	*27,830	*56	*4,747	*8,743	*586	*8,743	—	—			
Accounting, auditing, and bookkeeping services	2,477	79,216	*1,357	*27,343	20,951	2,477	20,951	*131	*42			
Certified public accountants	*380	*17,096	*132	*7,562	*4,379	*380	*4,379	—	—			
Other accounting, auditing, and bookkeeping services	2,097	62,120	*1,225	*19,781	16,572	2,097	16,572	*131	*42			
Other services	1,995	9,546	*248	*50	3,870	1,748	4,742	—	—			
Nature of business not allocable	*1,997	*26,971	*728	*2,977	*2,699	*982	*3,030	—	—			

Footnotes at end of table.

Table 1.4—Receipts, Payroll, Net Income, and New Jobs Credit for Selected States and Selected Industries—Continued

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

State and industry	Number of businesses	Business receipts	Payroll		Net income (less deficit)	Net income		New jobs credit	
			Number of businesses	Amount		Number of businesses	Amount	Number of businesses	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Texas									
All Industries	823,028	32,533,092	296,069	2,941,181	2,887,211	497,444	4,769,626	21,840	43,100
All nonfarm industries	601,071	28,584,902	184,344	2,667,335	3,505,580	438,405	4,362,944	19,910	39,778
Agriculture, forestry, and fishing	240,720	4,505,282	118,744	378,998	—527,187	72,483	521,386	2,347	4,756
Farms	221,957	3,948,190	111,725	273,846	—618,369	59,039	406,682	1,930	3,322
Field crop	57,205	1,271,905	35,437	99,998	157,072	29,224	298,089	1,328	1,881
Vegetable and melon	*54	*7,821	*49	*2,394	*5,390	*5	*40	—	—
Fruit and tree nut	4,522	29,269	871	2,038	—6,823	2,286	7,248	*58	*122
Beef cattle feedlots	1,956	311,260	1,805	3,135	—8,518	1,739	10,689	*11	*21
Beef cattle, except feedlots	114,682	1,484,032	54,584	95,440	—526,775	20,953	47,112	479	1,252
Hogs, sheep, and goats	11,804	191,745	7,562	9,286	—10,657	*1,804	*30,224	*30	*1
Dairy farms	*1,617	*170,547	*1,616	*18,713	*9,590	*6	*21	—	—
Poultry and eggs	665	*28,317	*19	*710	—1,800	*5	*33	—	—
General livestock, except animal specialty	1,128	168,046	726	4,664	—15,859	110	3,522	*11	*20
Animal specialty	10,176	207,951	3,506	13,331	—112,110	*496	*557	*6	*12
Other	17,928	77,297	5,550	24,139	—77,809	2,411	9,147	**	**
Livestock breeding	**	**	**	**	**	**	—	—	—
Animal services, except livestock breeding and veterinary	3,544	38,403	*1,336	*7,203	—10,462	*1,237	*2,166	—	—
Landscape and horticultural services	4,441	87,510	*837	*9,680	23,113	3,673	24,330	—	—
Other agricultural services, forestry, and fishing	**	**	**	**	**	**	**	—	—
Mining	20,333	1,822,815	2,122	67,737	40,949	10,759	310,130	513	1,472
Oil and gas extraction	20,006	1,809,981	2,105	66,968	45,252	10,590	307,270	513	1,472
Other mining	327	12,834	*17	*769	—303	*169	*2,860	—	—
Construction	80,686	3,403,394	31,407	612,235	520,384	71,737	558,717	2,033	8,765
General contractors and operative builders	10,652	1,188,502	4,621	139,476	108,345	9,398	121,933	747	3,251
Special trade contractors	64,942	2,068,691	25,446	451,074	373,000	57,507	394,457	1,268	5,090
Plumbing, heating, and air conditioning	6,816	431,262	5,630	80,006	52,807	6,020	54,789	*410	*1,027
Painting, paper hanging and decorating	10,629	227,250	3,907	70,058	51,814	9,174	55,492	*56	*175
Electrical work	3,755	227,319	1,468	49,603	28,226	3,124	29,924	*78	*730
Masonry, stonework, tile setting, and plastering	7,114	314,669	3,148	54,013	57,792	6,181	61,141	*6	*335
Carpentering and flooring	18,467	237,225	4,932	72,273	70,501	17,571	72,314	*260	*428
Miscellaneous special trade contractors	18,161	630,966	6,361	*125,121	111,860	15,437	120,797	458	1,855
Contractors not allocable	5,092	146,201	*1,340	21,685	39,039	4,832	42,327	*18	*424
Manufacturing	13,175	559,825	4,954	111,817	55,878	6,697	70,633	*501	*570
Lumber and wood products, except furniture	2,843	79,806	*1,231	*15,112	12,553	*2,187	*14,695	—	—
Printing, publishing, and allied industries	1,860	98,210	*1,046	*14,794	20,197	1,347	22,237	*191	*254
Machinery, except electrical	*3,369	*16,085	—	—	*6,713	—	—	—	—
Other manufacturing industries	5,103	365,524	2,677	81,911	29,841	3,163	33,701	*310	*316
Transportation, communication, electric, gas, and sanitary services	26,831	1,237,620	7,470	131,781	126,977	19,818	157,190	551	1,220
Local and interurban passenger transit	*2,310	*28,341	—	—	*4,158	*2,310	*4,158	—	—
Trucking and warehousing	20,597	975,348	6,028	95,578	92,010	14,288	116,834	529	1,180
Other transportation	2,879	215,392	1,425	29,076	31,869	2,738	33,962	*5	*27
Communication, electric, gas, and sanitary services	1,045	18,539	*17	*7,127	—1,060	*502	*2,236	*17	*13
Wholesale and retail trade	154,604	12,449,505	62,128	755,570	682,695	97,504	884,994	5,762	9,328
Wholesale trade	18,345	2,829,304	6,256	102,663	157,195	12,613	182,680	585	792
Motor vehicles and automotive equipment	67	113,141	*37	*2,127	2,839	62	2,931	**	**
Lumber and construction materials	394	132,650	304	7,471	5,396	147	6,495	*22	*180
Farm machinery and equipment	*175	*98,698	*164	*5,908	*6,661	*175	*6,661	*17	*13
Other machinery, equipment, and supplies	2,403	303,353	735	23,865	14,488	1,332	22,636	**	**
Groceries and related products	1,284	243,633	748	10,835	9,009	740	10,694	*27	*54
Farm-product raw materials	1,211	862,337	387	5,566	7,798	905	13,194	*5	*27
Other wholesale trade	12,811	1,075,492	3,881	46,891	111,004	9,252	120,069	474	313
Retail trade	132,053	9,563,042	55,678	652,222	507,390	81,012	683,197	5,042	8,491
Building materials, paint, hardware, garden supply, and mobile home dealers	3,004	347,290	1,570	24,659	18,295	1,964	31,474	*341	*521
Lumber and other building materials dealers	443	137,553	425	13,556	6,815	386	10,237	*275	*467
Paint, glass, and wallpaper stores	*419	*16,718	*307	*234	*3,960	*307	*4,770	—	—
Hardware stores	*136	*17,903	—	—	*3,377	*135	*3,390	—	—
Retail nurseries, garden supply stores, and mobile home dealers	2,006	175,116	838	10,869	4,143	1,136	13,077	*66	*54
General merchandise stores	*859	*83,713	*725	*5,866	*4,570	*456	*6,022	—	—
Food stores	10,872	1,636,249	6,494	97,253	58,482	8,462	74,389	313	587
Grocery stores	8,141	1,418,301	5,012	75,036	44,497	6,255	59,083	312	582
Other food stores	2,731	217,948	1,482	22,217	13,985	2,207	15,306	**	**

Footnotes at end of table.

Table 1.4—Receipts, Payroll, Net Income, and New Jobs Credit for Selected States and Selected Industries—Continued

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

State and industry	Number of businesses	Business receipts	Payroll		Net income (less deficit)	Net income		New jobs credit				
			Number of businesses	Amount		Number of businesses	Amount	Number of businesses	Amount			
			(1)	(2)		(3)	(4)	(5)	(6)			
Texas—Continued												
Wholesale and retail trade—Continued												
Retail trade—Continued												
Automotive dealers and service stations	19,512	3,517,414	10,923	167,392	144,756	14,292	169,349	1,038	2,532			
Motor vehicle dealers—new car dealers (franchised)	1,193	605,034	642	17,413	20,576	1,043	21,324	*53	*193			
Used car dealers	5,949	843,391	2,322	26,715	26,478	4,348	36,826	172	*260			
Gasoline service stations	8,386	1,576,225	5,787	86,692	62,537	6,331	67,814	488	1,427			
Other automotive dealers	3,984	492,764	2,172	36,572	35,165	2,570	43,375	*325	*652			
Apparel and accessory stores	5,322	361,254	4,086	32,538	12,262	3,566	26,472	*495	*554			
Furniture and home furnishings stores	8,091	524,507	3,342	26,984	58,656	5,461	64,096	*32	*232			
Eating places	12,176	737,822	9,154	122,418	33,207	5,796	62,987	*216	*649			
Drinking places	1,570	94,417	*1,509	*8,313	3,788	*1,249	*4,922	*410	*224			
Drug stores and proprietary stores	1,719	437,055	1,663	54,361	38,276	1,339	43,048	*191	*770			
Liquor stores	2,444	444,941	2,045	17,126	14,092	1,391	18,315	*151	*103			
Used merchandise stores	5,496	99,857	*516	*1,138	1,591	2,176	11,216	—	—			
Sporting goods and bicycle shops	1,735	85,815	*810	*2,929	-1,502	*1,348	*5,658	—	—			
Gift, novelty, and souvenir shops	2,853	58,849	*845	*4,254	536	*1,433	*3,804	—	—			
Direct selling organizations	31,560	280,327	*2,483	*7,934	27,284	15,910	45,703	*712	*625			
Other retail trade	24,840	853,532	9,513	79,057	93,097	16,169	115,742	*1,143	*1,694			
Wholesale and retail trade not allocable	4,206	57,159	*194	*685	18,110	3,879	19,117	*135	*45			
Finance, insurance, and real estate	62,814	3,559,979	8,527	96,685	388,252	45,065	509,540	1,407	1,775			
Finance	2,982	1,995,044	1,184	15,596	14,985	1,796	31,172	*24	*103			
Security, commodity brokers, and services	2,258	1,969,818	499	9,295	10,444	1,108	23,040	*23	*81			
Other finance	724	25,226	*685	*6,301	4,541	*688	*8,132	**	**			
Insurance agents, brokers, and service	14,218	420,829	2,598	28,727	176,110	11,912	183,185	836	882			
Real estate	45,614	1,144,106	4,745	52,362	197,157	31,357	295,183	547	790			
Operators and lessors of buildings	1,818	290,072	1,193	20,417	-25,624	617	15,995	*177	*333			
Lessors, other than buildings	2,923	4,379	199	247	-11,060	76	185	*5	*3			
Real estate agents, brokers, and managers	37,075	686,885	2,096	18,079	197,718	27,725	235,614	*292	*274			
Subdividers and developers, except cemeteries	612	84,677	*81	*815	4,897	283	8,908	*17	*2			
Other real estate	3,186	78,093	1,176	13,004	31,226	2,656	34,481	*56	*178			
Services	221,670	4,982,271	60,695	785,879	1,593,717	171,198	1,751,215	8,726	15,214			
Hotels and other lodging places	2,383	130,980	1,217	20,251	13,163	1,218	19,453	*274	*994			
Motels, motor hotels, and tourists courts	1,446	109,987	556	16,834	12,360	823	15,645	*139	*991			
Other lodging places	*937	*20,993	*661	*3,417	*803	*395	*3,808	*135	*3			
Personal services	42,520	609,833	11,791	145,708	124,501	34,169	143,656	2,031	5,075			
Coin-operated laundries and dry cleaning	2,738	99,902	1,744	19,343	-6,166	*1,301	*2,587	—	—			
Other laundry, cleaning, and garment services	1,849	83,507	*895	*28,887	13,317	*1,056	*15,596	*56	*735			
Photographic studios, portrait	4,133	57,579	*813	*1,045	-1,670	*2,338	*3,490	*466	*111			
Beauty shops	16,802	248,533	5,862	78,635	67,281	14,508	68,371	*1,011	*3,502			
Barber shops	4,268	46,674	*650	*2,119	31,862	4,268	31,862	*249	*261			
Other personal services	12,730	73,638	1,827	15,679	19,877	10,698	21,750	*249	*466			
Business services	46,533	833,695	10,058	130,712	249,430	36,056	285,761	716	1,444			
Advertising	3,242	73,096	*1,173	*5,957	14,402	2,024	16,084	*252	*251			
Services to buildings	7,281	62,104	*2,258	*14,224	25,333	6,738	26,117	*135	*718			
Management and public relations	10,408	233,218	1,614	21,918	102,975	9,353	110,574	*148	*81			
Other business services	25,602	465,277	5,013	88,613	106,720	17,941	132,966	*181	*394			
Automobile repair and services	15,106	615,087	6,952	114,293	88,185	11,484	102,551	*247	*370			
Automobile repair shops	12,064	517,680	5,976	106,827	74,887	9,486	84,393	*247	*370			
General automobile repair shops	9,241	405,806	4,656	74,046	57,411	7,078	66,360	*247	*370			
Other automobile repair	*2,823	*111,874	*1,320	*32,781	*17,476	*2,408	*18,033	—	—			
Automobile parking and other services	3,042	97,407	*976	*7,466	13,298	1,998	18,158	—	—			
Miscellaneous repair services	17,968	402,845	5,902	70,581	75,163	13,507	79,780	*459	*1,450			
Amusement and recreation services, including motion pictures	17,795	167,493	2,291	18,819	-4,415	10,151	38,272	*497	*326			
Producers, orchestras, and entertainers	7,054	45,066	*616	*8,136	11,891	5,163	18,022	*19	*310			
Professional sports clubs and promoters	*57	*828	*56	*109	*—1,082	—	—	—	—			
Racing, including track operation	2,426	25,354	203	3,070	-25,408	*68	*2,015	—	—			
Other amusement and recreation services	8,258	96,245	1,416	7,504	10,184	4,920	18,235	*478	*16			
Medical and health services	23,216	1,213,423	10,052	160,890	633,558	20,971	639,878	2,558	3,069			
Offices of physicians	8,787	696,124	5,349	86,356	401,928	7,937	404,527	965	1,207			
Offices of dentists	4,571	368,642	3,792	64,360	158,461	4,035	160,798	1,116	1,413			
Other medical and health services	9,858	148,657	911	10,174	73,169	8,999	74,553	*477	*449			
Legal services	11,355	420,586	6,358	41,594	197,374	9,301	209,099	556	632			
Educational services	9,604	98,493	*900	*12,836	19,549	6,729	23,170	*647	*386			
Engineering and architectural services	6,225	163,982	958	30,917	60,133	4,882	63,396	*230	*766			
Accounting, auditing, and bookkeeping services	12,571	153,859	2,075	29,780	61,286	11,013	62,741	*504	*680			
Certified public accountants	1,758	82,795	*858	*20,434	28,017	1,545	28,281	*494	*541			
Other accounting, auditing, and bookkeeping services	10,813	71,064	1,217	9,346	33,269	9,468	34,460	*10	*139			
Other services	16,394	171,995	2,141	9,498	75,790	11,717	83,458	*7	2			
Nature of business not allocable	2,195	12,601	*22	*479	5,546	*2,173	*5,821	—	—			

Footnotes at end of table.

Table 1.4—Receipts, Payroll, Net Income, and New Jobs Credit for Selected States and Selected Industries—Continued

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

State and industry	Number of businesses	Business receipts	Payroll		Net income (less deficit)	Net income		New jobs credit		
			Number of businesses	Amount		Number of businesses	Amount	Number of businesses	Amount	
			(1)	(2)		(3)	(4)	(5)	(6)	
All Others										
All industries	5,109,521	169,451,549	1,941,984	14,719,991	20,247,515	3,480,187	27,355,105	115,661	182,487	
All nonfarm industries	3,486,513	129,513,407	1,002,103	12,732,151	18,821,250	2,615,804	21,748,892	104,161	170,039	
Agriculture, forestry, and fishing	1,730,837	42,061,518	974,634	2,275,389	1,841,050	931,993	6,147,057	14,372	16,227	
Farms	1,623,008	39,938,142	939,861	1,987,840	1,426,265	864,383	5,606,213	11,500	12,448	
Field crop	729,556	17,450,087	420,211	893,864	1,951,432	473,855	3,416,079	6,246	4,650	
Vegetable and melon	32,087	578,616	21,003	78,427	22,696	14,644	115,172	*191	*405	
Fruit and tree nut	29,745	781,662	20,879	149,460	89,811	16,352	144,810	215	991	
Beef cattle feedlots	2,313	633,642	447	6,388	-27,553	362	5,892	*72	*23	
Beef cattle, except feedlots	352,560	8,158,894	193,979	269,411	-809,635	127,674	518,560	1,150	1,822	
Hogs, sheep, and goats	124,395	3,580,068	75,474	109,034	87,129	68,051	425,581	*836	*665	
Dairy farms	123,766	4,847,924	106,715	267,728	493,359	90,600	694,603	*1,727	*1,820	
Poultry and eggs	33,288	902,334	21,111	49,344	1,494	12,833	57,122	*159	*481	
General livestock, except animal specialty	56,107	1,773,678	28,867	52,114	-111,025	22,043	68,440	*4	*4	
Animal specialty	51,827	360,749	15,310	32,570	-106,194	9,344	39,503	183	349	
Other	86,964	770,488	35,865	79,500	165,249	28,625	120,351	717	1,238	
Livestock breeding	2,885	43,613	*226	*22,339	-11,349	*348	*4,923	*11	*89	
Animal services, except livestock breeding and veterinary	18,653	181,271	3,851	16,182	-7,240	7,895	30,344	*117	*40	
Landscape and horticultural services	24,145	446,705	11,179	73,716	97,356	18,542	111,685	*1,248	*1,243	
Other agricultural services, forestry, and fishing	62,246	1,451,787	19,517	175,292	336,018	40,825	393,912	1,498	2,407	
Mining	32,263	1,914,871	5,089	121,683	94,639	18,645	372,086	932	3,478	
Oil and gas extraction	25,746	1,571,636	3,698	82,218	104,604	15,831	326,164	768	2,259	
Other mining	6,537	343,235	1,393	39,465	-9,965	2,814	45,922	164	1,219	
Construction	449,735	18,781,395	163,046	3,051,592	2,896,697	387,634	3,158,703	16,530	40,794	
General contractors and operative builders	91,067	8,223,358	40,891	1,225,015	754,639	68,955	891,150	5,645	15,580	
Special trade contractors	330,608	9,597,817	111,474	1,654,638	1,975,692	293,674	2,090,605	10,193	23,248	
Plumbing, heating, and air conditioning	36,274	1,829,890	16,304	275,195	270,263	29,901	289,816	1,520	3,039	
Painting, paper, hanging and decorating	47,864	827,185	14,303	170,314	250,167	44,232	255,718	1,131	3,156	
Electrical work	27,942	1,149,714	11,600	211,864	220,426	24,927	225,062	861	2,936	
Masonry, stonework, tile setting, and plastering	38,817	1,468,174	19,352	357,729	300,914	36,140	306,976	2,492	5,432	
Carpentering and flooring	111,241	1,559,581	22,165	169,696	523,111	105,597	532,845	2,061	4,229	
Miscellaneous special trade contractors	68,470	2,763,273	27,750	469,740	410,811	52,877	480,188	2,128	4,456	
Contractors not allocable	28,060	960,220	10,681	171,939	166,366	25,005	176,948	692	1,966	
Manufacturing	93,248	3,956,948	38,501	683,821	460,297	65,810	552,388	2,278	7,712	
Lumber and wood products, except furniture	32,904	1,579,875	13,830	266,700	191,491	23,412	219,818	774	2,525	
Printing, publishing, and allied industries	13,706	434,920	5,830	94,525	59,359	9,802	68,837	*93	*132	
Machinery, except electrical	7,201	385,710	4,117	82,081	59,327	5,377	76,856	*165	*1,064	
Other manufacturing industries	39,437	1,556,443	14,724	239,515	150,120	26,659	187,075	1,246	3,991	
Transportation, communication, electric, gas, and sanitary services	170,446	5,563,228	46,492	576,814	737,277	125,864	910,484	1,968	3,799	
Local and interurban passenger transit	26,495	364,155	4,385	53,525	74,805	20,504	81,783	*91	*221	
Trucking and warehousing	119,275	4,384,119	33,963	428,896	567,533	89,112	697,745	1,404	2,571	
Other transportation	13,075	493,970	3,875	38,233	29,787	7,783	54,599	89	195	
Communication, electric, gas, and sanitary services	11,601	320,984	4,269	56,160	65,152	8,465	76,357	*384	*812	
Wholesale and retail trade	975,645	66,693,591	357,739	4,457,795	3,745,028	639,192	4,688,825	33,762	51,234	
Wholesale trade	131,136	13,348,686	36,029	463,167	964,543	98,323	1,101,382	2,712	5,543	
Motor vehicles and automotive equipment	6,942	879,916	2,486	42,838	42,891	5,105	53,973	*543	*1,213	
Lumber and construction materials	7,301	573,872	936	24,908	60,020	5,481	69,922	21	141	
Farm machinery and equipment	3,482	735,371	2,426	43,331	34,494	2,213	45,501	195	216	
Other machinery, equipment, and supplies	12,582	764,906	3,293	34,491	102,793	9,483	118,375	143	448	
Groceries and related products	12,439	2,064,851	5,489	74,511	111,660	10,780	117,740	444	916	
Farm-product raw materials	5,595	2,967,319	2,369	38,461	46,980	4,013	59,911	132	155	
Other wholesale trade	82,795	5,382,351	19,020	204,627	565,705	61,238	635,960	1,234	2,454	
Retail trade	812,170	52,084,052	315,138	3,921,705	2,675,288	518,237	3,467,562	30,450	44,009	
Building materials, paint, hardware, garden supply, and mobile home dealers	26,282	2,627,324	13,014	193,881	154,343	18,592	189,398	1,367	1,760	
Lumber and other building materials dealers	5,342	672,813	2,796	59,783	37,878	4,150	46,896	356	830	
Paint, glass, and wallpaper stores	2,437	148,831	1,642	15,961	18,022	1,785	19,161	*139	*162	
Hardware stores	6,581	983,776	4,921	70,748	77,818	6,709	89,022	516	489	
Hardware nurseries, garden supply stores, and mobile home dealers	9,922	821,904	3,655	47,389	20,627	5,948	34,319	356	279	
General merchandise stores	19,905	1,914,984	10,231	96,595	78,250	12,884	109,618	747	489	
Food stores	61,899	9,004,085	31,710	459,828	348,002	45,110	411,845	2,121	4,401	
Grocery stores	46,627	7,790,026	23,329	355,519	253,594	33,511	306,453	1,612	3,713	
Other food stores	15,272	1,214,059	8,381	104,309	94,408	11,599	105,392	509	688	

Footnotes at end of table.

Business Returns/1977 • Sole Proprietorships

Table 1.4—Receipts, Payroll, Net Income, and New Jobs Credit for Selected States and Selected Industries—Continued

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

State and industry	Number of businesses	Business receipts	Payroll		Net income (less deficit)	Net income		New jobs credit				
			Number of businesses	Amount		Number of businesses	Amount	Number of businesses	Amount			
			(1)	(2)		(3)	(4)	(5)	(6)			
All Others—Continued												
Wholesale and retail trade—Continued												
Retail trade—Continued												
Automotive dealers and service stations	102,636	17,878,391	64,665	1,013,164	682,260	76,285	778,678	6,477	10,112			
Motor vehicle dealers—new car dealers (franchised)	2,398	1,666,399	1,873	75,171	33,073	1,742	40,105	111	476			
Used car dealers	19,393	2,144,904	5,270	76,846	65,325	13,668	96,346	189	470			
Gasoline service stations	62,755	12,034,883	47,175	697,798	467,485	49,531	515,492	5,183	7,325			
Other automotive dealers	18,090	2,032,205	10,347	163,349	96,377	11,344	126,735	994	1,841			
Apparel and accessory stores	29,216	1,848,416	16,746	161,489	131,048	19,292	181,214	2,823	3,442			
Furniture and home furnishings stores	45,026	3,033,112	19,862	258,982	247,207	31,476	293,072	2,565	4,207			
Eating places	81,248	5,271,366	62,811	992,436	280,672	50,184	427,535	4,919	9,923			
Drinking places	34,680	1,871,279	22,715	241,984	112,518	23,968	156,124	1,360	2,111			
Drug stores and proprietary stores	6,553	998,871	5,763	95,698	105,220	5,875	108,321	973	304			
Liquor stores	10,451	1,249,149	7,195	48,643	80,691	8,624	84,377	889	1,087			
Used merchandise stores	35,481	754,320	8,202	37,687	45,480	20,437	81,437	*362	*190			
Sporting goods and bicycle shops	14,003	530,536	2,798	25,472	49,144	9,207	61,559	479	653			
Gift, novelty, and souvenir shops	19,030	417,677	3,886	24,417	15,096	8,824	43,112	546	275			
Direct selling organizations	217,353	1,097,372	11,736	16,486	68,702	121,248	154,014	*126	*101			
Other retail trade	107,409	3,587,190	33,804	254,943	296,655	66,231	387,258	4,696	4,954			
Wholesale and retail trade not allocable	32,339	1,260,853	6,572	72,923	105,197	22,632	129,881	600	1,682			
Finance, insurance, and real estate	355,159	6,577,585	42,142	257,398	2,487,430	286,555	2,793,458	7,819	8,609			
Finance	8,462	264,505	1,677	9,605	48,363	5,498	89,821	96	235			
Security, commodity brokers, and services	6,672	212,728	1,282	7,709	50,022	4,038	70,122	67	212			
Other finance	1,790	51,777	395	1,896	—1,659	1,460	19,699	*29	*23			
Insurance agents, brokers, and service	95,924	2,239,348	22,899	147,623	1,056,812	82,568	1,093,078	4,193	3,773			
Real estate	250,773	4,073,732	17,566	100,170	1,382,255	178,489	1,610,559	3,530	4,601			
Operators and lessors of buildings	10,903	324,022	2,892	15,470	—20,568	5,137	37,204	155	423			
Lessors, other than buildings	19,119	46,498	1,944	1,114	—13,105	6,072	15,239	*612	*509			
Real estate agents, brokers, and managers	206,477	3,128,198	10,298	58,828	1,285,234	157,251	1,410,367	2,268	2,929			
Subdividers and developers, except cemeteries	4,056	366,004	873	10,987	45,792	2,539	61,074	442	643			
Other real estate	10,218	209,010	1,559	13,771	74,900	7,490	86,675	*53	*97			
Services	1,288,947	23,749,925	312,281	3,290,333	7,945,554	1,034,241	8,677,296	37,841	50,580			
Hotels and other lodging places	32,615	1,114,724	15,453	143,482	55,692	16,277	149,905	900	1,653			
Motels, motor hotels, and tourists courts	17,902	749,810	10,528	104,512	48,538	8,431	99,581	534	1,177			
Other lodging places	14,713	364,914	4,925	38,970	7,154	7,846	50,324	366	476			
Personal services	289,184	3,082,436	59,690	603,550	869,187	253,116	917,993	4,247	7,429			
Coin-operated laundries and dry cleaning	9,577	194,178	5,122	19,920	25,414	6,210	32,864	*62	*55			
Other laundry, cleaning, and garment services	20,215	603,398	9,224	143,656	118,153	17,021	125,946	503	1,190			
Photographic studios, portrait	13,580	170,982	3,129	14,257	27,517	6,981	34,913	*440	*328			
Beauty shops	100,970	1,231,231	27,661	343,761	344,244	87,384	360,302	2,883	5,326			
Barber shops	33,681	324,941	3,878	30,828	169,334	32,731	171,504	*8	*17			
Other personal services	111,141	557,706	10,676	51,228	184,525	102,789	192,464	351	513			
Business services	230,673	2,905,680	39,449	409,127	936,466	182,172	1,058,905	4,164	6,626			
Advertising	6,622	227,650	1,449	37,705	43,082	5,441	46,773	*240	*564			
Services to buildings	38,244	527,749	12,705	158,597	161,548	34,577	164,018	1,126	2,122			
Management and public relations	64,916	671,053	6,088	49,267	363,844	51,326	397,308	376	379			
Other business services	120,891	1,479,228	19,207	163,558	367,992	90,828	450,806	2,422	3,561			
Automobile repair and services	91,015	2,727,005	29,704	373,397	395,004	70,115	439,100	3,182	2,681			
Automobile repair shops	73,882	2,356,936	26,361	336,855	342,791	59,492	388,876	2,733	2,338			
General automobile repair shops	45,111	1,317,463	14,098	158,962	200,441	36,168	214,333	1,398	916			
Other automobile repair	28,771	1,039,473	12,263	177,893	142,350	23,324	154,543	1,335	1,422			
Automobile parking and other services	17,133	370,069	3,343	36,542	52,213	10,623	70,224	449	343			
Miscellaneous repair services	114,934	1,739,741	24,469	179,388	404,196	90,033	442,832	1,615	1,841			
Amusement and recreation services, including motion pictures	118,937	1,326,742	17,945	130,850	91,483	74,432	289,572	1,193	1,696			
Producers, orchestras, and entertainers	53,488	331,187	3,615	29,645	76,602	39,276	105,160	*210	*202			
Professional sports clubs and promoters	809	13,906	*26	*404	—5,283	264	4,407	—	—			
Racing, including track operation	17,948	161,466	1,775	11,134	—98,161	3,521	13,164	229	573			
Other amusement and recreation services	46,692	820,183	12,529	89,667	118,325	31,369	175,841	754	921			
Medical and health services	147,736	6,897,020	67,983	928,296	3,409,540	134,333	3,450,341	13,309	16,444			
Offices of physicians	51,490	3,104,326	26,045	370,810	1,779,674	46,880	1,802,517	5,047	7,563			
Offices of dentists	30,997	2,293,349	24,800	341,706	1,033,584	29,502	1,040,142	5,709	5,855			
Other medical and health services	65,249	1,499,345	17,138	215,780	596,282	57,951	607,682	2,553	3,026			
Legal services	58,360	1,899,070	25,917	234,917	986,969	50,102	1,006,088	4,319	4,584			
Educational services	54,543	293,784	5,702	41,444	98,595	46,559	111,208	901	1,204			
Engineering and architectural services	31,973	684,357	8,596	108,810	266,588	25,608	281,226	1,629	4,215			
Accounting, auditing, and bookkeeping services	54,798	655,628	13,147	115,157	304,565	49,537	308,166	1,769	1,384			
Certified public accountants	9,594	288,436	4,557	68,152	120,926	8,935	122,532	733	695			
Other accounting, auditing, and bookkeeping services	45,204	367,192	8,590	47,005	183,639	40,602	185,634	1,036	689			
Other services	64,199	423,738	4,226	21,915	127,269	41,957	212,960	613	823			
Nature of business not allocable	13,121	152,488	2,040	5,188	39,543	10,453	44,810	*159	*54			

*This estimate should be used with caution because of the small number of sample returns on which it was based.

**The estimate for this cell is not shown to avoid disclosure of information for specific taxpayers. However, the data are included in the appropriate totals.

*Less than \$500.

Table 1.5—Receipts, Payroll, Net Income, and New Jobs Credit, by State and Selected Industries

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

Industry	Number of businesses	Business receipts	Payroll		Net income less deficit	Net income		New jobs credit		Coefficient of variation (Percent) ¹						
			Number of businesses	Amount		Number of businesses	Amount	Number of businesses	Amount	Number of businesses	Business receipts	Payroll	Net income	Deficit	New jobs credit	
United States, Total ²																
All industries	11,345,616	393,871,922	3,913,129	36,395,668	51,388,971	7,748,976	66,571,503	270,273	472,920	0.5	0.9	1.2	0.7	1.7	2.3	
All nonfarm industries	8,413,808	324,492,975	2,338,051	32,533,568	49,436,518	6,279,071	56,795,648	244,914	441,187	0.1	0.6	1.2	0.5	1.4	2.4	
Agriculture, forestry, and fishing	3,177,180	74,841,258	1,654,784	4,785,999	2,950,461	1,831,315	11,060,875	33,069	44,288	2.0	4.0	4.3	3.1	2.9	5.3	
Farms	2,931,810	69,778,947	1,575,078	3,862,100	1,952,453	1,469,905	9,775,855	25,359	31,733	2.1	4.3	4.8	3.4	3.0	9.3	
Field crop	1,268,888	27,533,388	671,145	1,319,402	3,322,285	803,248	5,840,236	8,894	9,899	3.3	4.3	7.0	4.4	5.7	15.3	
Beef cattle feedlots	6,644	1,050,818	3,923	10,278	-59,183	2,216	20,143	125	135	38.0	11.8	14.8	34.1	21.2	47.8	
Beef cattle, except feedlots	668,492	14,313,385	334,319	488,804	-1,822,009	210,722	758,435	3,746	4,727	4.5	16.9	7.7	9.8	4.9	11.5	
Hogs, sheep, and goats	243,459	6,415,165	146,514	222,846	130,117	118,115	751,842	1,399	1,095	7.8	10.5	16.3	12.9	11.8	34.5	
Dairy farms	202,972	9,331,329	169,413	562,731	763,893	140,488	1,129,566	1,750	1,852	9.0	9.2	14.0	11.4	16.6	93.2	
Poultry and eggs	50,390	1,895,655	34,788	126,242	84,933	23,704	152,813	166	521	16.7	17.5	24.1	24.1	28.3	67.3	
General livestock, except animal specialty	70,103	2,444,478	35,459	72,875	-145,418	23,581	108,592	186	195	13.8	13.2	25.5	26.8	13.8	26.2	
Other	420,862	6,294,729	178,517	1,059,122	-322,165	147,831	1,014,228	9,093	13,369	5.2	9.2	12.4	10.2	7.3	19.2	
Other agriculture, forestry, and fishing	245,370	5,262,311	78,706	923,899	988,008	161,410	1,285,020	7,710	12,553	3.7	5.2	9.2	5.0	7.0	18.3	
Mining	71,151	4,588,603	9,236	265,369	77,700	38,265	811,995	2,085	6,673	4.4	3.7	9.4	4.2	4.7	9.9	
Construction	994,072	42,751,792	376,128	7,129,203	6,569,677	854,828	7,130,097	35,788	93,356	1.7	2.1	3.2	2.0	6.1	6.6	
General building contractors and operative builders	180,652	16,068,300	85,783	2,263,571	1,539,612	142,338	1,774,432	11,706	34,219	3.8	3.6	6.0	4.0	9.6	10.7	
Special trade contractors	735,279	22,873,508	260,188	4,239,952	4,487,895	648,329	4,751,700	22,103	49,920	2.1	2.8	4.2	2.5	8.7	8.8	
Other construction	78,141	3,809,984	29,147	625,680	542,130	64,161	603,965	1,979	9,217	6.4	7.0	9.8	7.0	18.4	23.2	
Manufacturing	224,128	10,024,166	85,568	1,818,850	1,260,024	150,414	1,499,896	7,419	19,315	3.7	4.4	6.4	4.6	8.1	13.9	
Transportation, communication, electric, gas, and sanitary services	385,322	13,879,398	100,626	1,517,485	1,815,203	291,621	2,194,827	4,976	10,652	2.9	3.5	6.6	3.8	7.0	13.5	
Trucking and warehousing	270,374	10,553,448	72,239	1,115,162	1,376,060	203,712	1,650,938	3,279	7,882	3.5	4.0	7.8	4.5	8.7	15.2	
Other	114,948	3,325,950	28,387	402,323	439,143	87,909	543,889	1,697	2,670	5.3	7.3	12.5	7.0	11.2	28.4	
Wholesale and retail trade	2,284,847	160,494,441	805,599	10,789,020	9,761,395	1,482,534	12,047,051	73,448	129,947	0.9	1.1	1.7	1.4	2.7	4.2	
Wholesale trade	307,245	33,499,312	78,132	1,212,629	2,547,950	229,109	2,891,871	6,221	14,756	2.9	2.2	4.3	3.1	7.3	10.4	
Retail trade	1,862,406	123,594,653	710,328	9,388,594	6,880,159	1,191,183	8,735,044	65,826	112,350	1.1	1.3	1.9	1.6	3.0	4.7	
Food stores	158,142	21,336,165	79,036	1,232,486	905,308	115,565	1,082,473	6,086	10,063	4.1	3.4	4.6	4.6	10.7	13.8	
Automotive dealers and service stations	234,493	42,274,586	144,052	2,353,335	1,573,970	174,611	1,841,300	16,188	27,832	3.0	2.6	3.4	3.4	8.3	8.0	
Eating and drinking places	249,176	15,871,194	175,558	2,845,850	1,073,633	168,188	1,446,820	12,347	33,161	3.3	3.6	4.2	4.3	7.5	10.5	
Direct selling organizations	474,508	2,887,774	27,759	43,996	267,540	273,599	468,304	1,261	1,179	2.4	5.8	17.9	6.8	6.7	33.4	
Other retail trade	746,085	41,224,934	283,923	3,112,827	3,059,708	459,232	3,896,047	29,944	40,115	1.8	2.3	3.3	2.6	4.5	7.1	
Wholesale and retail trade not allocable	95,196	3,400,476	16,139	187,797	333,286	62,232	420,198	1,401	2,841	5.7	8.0	14.8	8.5	14.3	34.6	
Finance, insurance, and real estate	894,941	19,320,207	93,111	730,202	6,361,253	670,769	7,166,441	16,805	20,660	1.7	2.0	5.3	2.0	4.0	7.8	
Finance	25,633	2,980,341	4,916	53,889	206,172	16,755	336,273	594	680	8.6	2.3	27.9	8.6	9.4	46.4	
Insurance agents, brokers, and service	226,359	5,430,706	49,591	398,863	2,519,319	192,867	2,615,631	7,817	8,739	3.4	4.0	7.3	3.6	11.3	14.8	
Real estate	642,949	10,909,160	38,604	277,450	3,635,762	469,147	4,214,537	8,574	11,249	2.1	2.9	7.6	2.5	4.8	9.3	
Services	3,302,537	67,791,043	783,632	9,331,806	22,516,228	2,597,930	24,558,705	98,288	147,637	0.7	1.2	2.3	1.0	2.6	4.0	
Hotels and other lodging places	68,053	2,498,950	29,172	307,710	153,437	35,354	326,181	3,062	4,481	6.0	7.3	9.0	8.1	9.8	17.7	
Personal services	679,110	8,563,855	154,654	1,644,531	2,138,083	570,456	2,320,341	13,750	25,310	2.1	3.6	6.0	3.3	8.7	11.7	
Business services	657,753	9,865,709	102,074	1,279,242	3,039,752	519,480	3,435,564	9,225	19,763	2.0	3.5	8.6	2.8	5.6	11.8	
Automobile repair and services	202,063	7,350,378	79,351	1,181,793	1,034,335	157,822	1,154,534	7,492	11,296	4.0	5.1	7.7	5.2	12.2	16.5	
Amusement and recreation services, except motion pictures	283,887	3,585,998	36,591	328,971	315,429	164,368	863,518	2,960	4,725	3.4	5.5	10.2	5.7	6.1	16.9	
Medical and health services	408,324	19,860,887	181,049	2,636,181	9,710,653	367,977	9,840,548	33,824	42,705	2.2	1.8	3.0	1.7	10.1	8.0	
Offices of physicians	150,152	9,349,486	77,195	1,054,511	5,256,787	136,007	5,315,154	12,789	17,941	2.7	2.4	3.7	2.2	13.6	8.7	
Offices of dentists	62,560	6,133,746	65,192	939,810	2,781,445	77,694	2,798,668	13,197	16,027	4.3	3.7	4.6	3.5	32.9	10.2	
Other medical services	175,612	4,377,655	38,722	641,860	1,672,421	154,276	1,726,726	7,638	8,737	4.1	4.6	8.4	4.4	16.3	13.4	
Legal services	163,827	5,550,805	68,774	691,441	2,778,034	140,687	2,841,847	9,423	12,666	3.4	3.6	6.5	3.2	12.4	12.7	
Other services	839,520	10,514,461	132,167	1,262,037	3,346,505	641,586	3,776,172	16,752	26,691	1.7	2.9	5.9	2.7	—	10.0	
Nature of business not allocable	31,438	383,014	5,245	27,634	77,030	23,300	101,614	*215	486	9.8	15.9	35.7	15.0	21.5	73.0	

Table 1.5—Receipts, Payroll, Net Income, and New Jobs Credit, 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		Net income less deficit	Net income		New jobs credit		Coefficient of variation (Percent) ¹							
			Number of businesses	Amount		Number of businesses	Amount	Number of businesses	Amount	Number of businesses	Business receipts	Payroll	Net income	Deficit	New jobs credit		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)			
Alabama																	
All industries	172,053	6,157,997	67,113	574,429	458,511	103,656	770,267	2,975	7,782	4,9	5.2	8.5	8.4	15.0	22.0		
All nonfarm industries	112,409	5,167,540	31,009	515,806	574,307	82,447	668,088	2,424	6,386	1.0	4.9	9.0	5.0	13.3	20.4		
Agriculture, forestry, and fishing	62,074	1,040,913	36,326	65,015	-108,276	21,795	113,970	551	1,396	14.3	19.1	23.6	32.2	20.4	90.9		
Farms	59,644	990,457	36,104	58,623	-115,796	21,209	104,179	551	1,396	14.8	19.9	25.0	34.7	20.6	90.9		
Field crop	14,858	469,908	10,783	26,166	-33,314	**	**	502	1,369	29.2	29.9	45.1	46.3	38.3	—		
Beef cattle feedlots	**	**	**	**	**	**	**	—	—	—	—	—	—	—	—		
Beef cattle, except feedlots	22,590	102,643	14,678	12,019	-60,791	5,378	8,624	*32	*24	25.0	38.4	36.5	89.3	26.0	—		
Hogs, sheep, and goats	10,471	244,340	*2,979	*2,385	15,541	*6,672	*24,442	—	—	33.5	48.5	—	—	54.0	—		
Dairy farms	*10	*7,927	*10	*1,402	*-2,216	—	—	—	—	—	—	—	—	—	—		
Poultry and eggs	**	**	**	**	**	—	—	—	—	—	—	—	—	—	—		
General livestock, except animal specialty	4,573	76,452	*3,686	*3,292	-3,708	*4,192	*439	—	—	74.9	60.3	—	—	74.0	—		
Other	7,139	66,532	3,965	12,159	-30,748	*72	*152	*17	*3	34.0	63.7	58.8	—	38.1	—		
Other agriculture, forestry, and fishing	2,430	*50,456	*222	*6,392	7,520	*586	*9,791	—	—	48.9	—	—	—	50.4	—		
Mining	125	12,886	*56	*1,071	2,847	*115	*5,105	**	**	55.3	73.0	—	—	34.3	—		
Construction	13,072	800,686	3,800	132,918	79,637	11,534	89,872	*485	*2,099	17.2	16.8	25.5	18.4	57.3	—		
General building contractors and operative builders	2,230	376,886	1,080	33,766	19,461	1,826	23,759	*336	*920	27.7	25.2	45.9	32.0	69.2	—		
Special trade contractors	9,217	355,576	2,515	86,239	56,854	8,258	57,549	*99	*778	21.8	26.0	34.6	25.1	65.7	—		
Other construction	1,625	67,724	*205	*12,913	3,322	*1,450	*8,564	*50	*401	54.2	42.0	—	—	96.0	—		
Manufacturing	2,809	181,831	1,427	26,052	28,844	2,554	30,767	**	**	37.5	27.7	31.2	34.5	40.8	—		
Transportation, communication, electric, gas, and sanitary services	7,550	329,421	2,021	52,111	32,843	4,760	42,286	*212	*345	22.3	24.1	41.4	26.6	41.4	—		
Trucking and warehousing	7,106	290,142	1,779	33,765	29,171	4,548	36,843	—	—	23.5	25.5	50.1	27.0	48.3	—		
Other	*444	*39,279	*242	*18,346	*3,672	*212	*5,443	*212	*345	—	—	—	—	—	—		
Wholesale and retail trade	40,224	2,980,380	13,253	180,220	181,871	27,951	194,090	1,190	3,242	7.7	8.0	11.5	10.6	24.4	30.2		
Wholesale trade	2,080	334,533	874	12,262	27,660	1,742	29,093	*16	*70	27.0	19.2	27.4	29.6	12.7	—		
Retail trade	36,225	2,423,108	12,124	161,369	124,195	24,621	153,851	1,049	2,944	8.4	9.3	12.8	12.0	26.3	34.4		
Food stores	1,748	369,484	1,284	21,206	13,839	1,717	14,320	*16	*31	30.6	23.4	27.0	29.6	40.8	—		
Automotive dealers and service stations	4,800	911,623	2,878	44,223	40,621	4,231	42,973	*147	*412	20.8	18.6	30.5	24.8	65.4	—		
Eating and drinking places	5,006	254,275	3,167	38,284	7,941	3,046	18,639	*148	*1,613	29.2	28.4	27.9	38.6	59.3	—		
Direct selling organizations	10,864	96,738	*223	*2,379	13,627	8,491	16,094	—	—	18.5	42.6	—	38.4	68.8	—		
Other retail trade	13,809	790,988	4,572	55,277	48,067	7,136	61,825	738	888	16.0	15.1	18.7	20.2	29.3	39.6		
Wholesale and retail trade not allocable	1,919	222,739	*255	*6,589	10,016	*1,588	*11,146	*125	*228	41.6	38.8	—	—	91.8	—		
Finance, insurance, and real estate	10,468	160,642	543	7,071	39,321	6,821	53,986	*148	*151	19.3	29.0	38.8	22.3	34.0	—		
Finance	*208	*81	*5	*31	*-149	**	**	**	**	—	—	—	—	—	—		
Insurance agents, brokers, and service	2,448	100,548	*443	*2,475	36,152	**	**	**	**	38.3	44.5	—	—	76.6	—		
Real estate	7,812	60,033	*55	4,565	3,318	4,699	18,347	—	—	22.9	23.8	53.2	31.0	37.4	—		
Services	35,530	651,198	9,867	109,971	221,522	27,925	239,879	341	415	8.8	11.9	17.5	9.8	24.4	43.4		
Hotels and other lodging places	*265	*7,541	*260	*1,910	*-1,325	—	—	—	—	—	—	—	—	—	—		
Personal services	8,293	72,592	*2,095	*23,637	8,546	6,037	12,458	—	—	24.4	34.8	—	39.8	44.1	—		
Business services	7,487	85,626	*1,388	*8,819	38,695	6,297	41,823	*16	*36	21.6	33.9	—	30.7	44.1	—		
Automobile repair and services	3,462	134,558	*1,139	*19,068	18,977	3,078	21,029	*124	*16	34.5	40.7	—	37.0	68.6	—		
Amusement and recreation services, except motion pictures	2,182	21,582	*287	*5,460	1,026	*771	*5,912	—	—	35.2	51.3	—	—	56.0	—		
Medical and health services	2,806	196,604	1,451	30,152	91,899	2,796	91,911	181	334	21.1	17.9	22.9	14.8	94.4	49.7		
Offices of physicians	943	84,410	512	10,880	53,469	933	53,481	*122	*167	24.0	19.2	27.5	18.5	94.4	—		
Offices of dentists	630	79,679	630	14,565	28,681	630	28,681	*59	*167	36.8	33.7	35.9	31.9	—	—		
Other medical services	*1,233	*32,515	*309	*4,707	*9,749	*1,233	*9,749	—	—	—	—	—	—	—	—		
Legal services	1,028	63,783	633	10,142	31,266	1,028	31,266	*10	*29	32.2	28.0	35.9	26.7	—	—		
Other services	10,007	68,870	2,456	10,783	32,418	7,918	35,482	*10	*10	18.5	30.1	45.2	31.7	75.5	—		
Nature of business not allocable	*201	*302	—	—	*302	*201	*302	—	—	98.8	98.8	—	98.8	—	—		

Table 1.5—Receipts, Payroll, Net Income, and New Jobs Credit, 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		Net income less deficit	Net income		New jobs credit		Coefficient of variation (Percent) ^a						
			Number of businesses	Amount		Number of businesses	Amount	Number of businesses	Amount	Number of businesses	Business receipts	Payroll	Net income	Deficit	New jobs credit	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)		
Alaska																
All industries	31,292	1,159,061	8,401	162,270	143,973	18,686	202,788	591	2,056	1.4	4.6	8.9	4.2	7.8	14.9	
All nonfarm industries	20,474	1,141,589	7,512	160,847	150,919	17,934	200,742	590	2,034	.8	4.6	7.0	4.2	8.0	15.2	
Agriculture, forestry, and fishing	9,351	186,962	3,225	25,780	37,378	5,711	54,816	60	153	7.2	11.8	15.6	9.9	17.2	25.7	
Farms	1,818	17,472	889	1,423	-6,946	752	2,046	25.2	48.9	60.6	51.7	27.2	—	
Field crop	305	1,189	90	83	68	252	409	42.5	39.4	37.0	48.0	24.8	—	
Beef cattle feedlots	—	—	—	—	—	—	
Beef cattle, except feedlots	181	287	24	61	-723	52.6	27.4	30.7	—	28.8	—	
Hogs, sheep, and goats	—	—	—	—	—	—	
Dairy farms	503	7,059	348	221	*1,357	*333	*1,026	69.9	76.0	84.7	—	—	—	
Poultry and eggs	—	—	—	—	—	—	
General livestock, except animal specialty	*42	*131	*-815	—	—	—	—	—	—	
Other	783	7,551	423	1,021	-4,319	135	235	31.9	82.0	83.3	99.2	34.5	—	
Other agriculture, forestry, and fishing	7,533	169,490	2,336	24,357	44,324	4,959	52,770	6.9	12.1	16.2	10.1	21.2	—	
Mining	491	13,295	*28	*2,209	-307	*75	*1,586	—	—	27.9	41.0	—	—	37.3	—	
Construction	2,257	185,850	1,015	30,348	21,698	1,466	23,838	69	281	13.5	12.1	14.0	15.2	25.9	30.0	
General building contractors and operative builders	702	94,263	402	15,706	6,309	445	7,211	25.2	17.4	20.5	20.2	35.9	—	
Special trade contractors	1,337	81,361	598	13,076	15,310	977	16,309	*56	*145	17.5	17.9	19.6	20.5	44.1	—	
Other construction	218	10,026	*15	*1,566	79	*44	*318	48.6	57.2	—	—	38.4	—	
Manufacturing	512	13,541	*141	*5,342	2,053	250	2,648	—	—	26.3	26.9	—	51.2	29.6	—	
Transportation, communication, electric, gas, and sanitary services	1,713	74,155	307	7,541	1,755	679	9,230	*45	*154	15.4	19.5	27.7	22.1	30.1	—	
Trucking and warehousing	659	28,929	169	1,935	-2,287	158	2,940	26.8	27.4	39.5	34.4	41.8	—	
Other	1,054	45,226	138	5,606	4,042	521	6,290	19.0	26.9	34.7	28.3	25.0	—	
Wholesale and retail trade	5,507	442,420	2,015	55,802	16,460	2,811	31,077	140	448	8.5	9.9	14.1	11.3	17.0	33.7	
Wholesale trade	619	52,301	199	2,912	-364	213	3,350	24.1	27.8	36.8	21.4	40.9	—	
Retail trade	4,673	375,195	1,785	51,352	16,830	2,536	27,386	133	418	9.5	10.7	15.0	12.6	18.8	35.0	
Food stores	201	30,402	117	2,670	971	141	1,436	40.2	36.2	38.1	35.2	51.6	—	
Automotive dealers and service stations	364	99,188	241	10,100	3,634	187	4,691	*17	*127	25.7	21.4	23.9	25.7	27.4	—	
Eating and drinking places	831	122,452	749	28,392	3,962	509	8,365	*52	*186	20.8	22.4	24.4	27.4	36.6	—	
Direct selling organizations	1,108	3,718	—	—	164	479	643	26.2	40.8	—	57.3	43.4	—	
Other retail trade	2,169	119,435	678	10,190	8,099	1,220	12,251	61	89	13.4	15.6	22.6	18.5	26.4	27.2	
Wholesale and retail trade not allocable	*215	*14,924	*31	*1,338	*-6	*62	*341	—	—	—	—	—	—	
Finance, insurance, and real estate	2,048	41,736	113	1,248	15,204	1,292	19,120	56	224	12.8	15.0	35.8	16.8	17.8	88.6	
Finance	*100	*315	—	—	*-235	*50	*121	—	—	—	—	—	—	—	—	
Insurance agents, brokers, and service	231	5,627	88	771	2,307	149	2,812	*12	*15	35.8	51.4	57.7	43.5	91.4	—	
Real estate	1,717	35,594	25	475	13,132	1,093	16,187	*44	*209	14.2	15.5	5.2	18.4	13.5	—	
Services	9,355	201,189	1,557	34,202	49,667	6,344	60,408	221	796	6.3	9.7	17.7	8.5	12.4	—	
Hotels and other lodging places	155	4,841	48	699	111	37	530	*11	*118	36.4	20.2	3.5	22.7	37.9	—	
Personal services	2,112	41,097	281	7,630	6,355	1,850	7,449	18.3	30.6	47.3	24.4	52.3	—	
Business services	2,340	51,235	334	10,486	14,087	1,849	16,464	*45	*227	14.4	20.0	38.0	18.0	20.7	—	
Automobile repair and services	719	15,131	*85	*1,042	2,054	432	3,205	23.0	31.3	—	35.6	39.0	—	
Amusement and recreation services, except motion pictures	882	3,225	*10	*10	-1,155	*301	*624	—	—	23.5	32.8	—	—	27.6	—	
Medical and health services	486	38,247	249	4,440	17,212	380	17,356	59	135	23.0	18.0	21.1	17.5	59.6	61.1	
Offices of physicians	213	13,292	129	1,524	6,128	156	6,169	*45	*103	40.7	28.7	30.7	24.1	98.5	—	
Offices of dentists	177	18,589	66	2,438	8,575	138	8,603	3	20	31.0	26.4	31.3	25.8	92.3	—	
Other medical services	*96	*6,366	*54	*478	*2,509	*86	*2,584	*11	*12	—	—	—	—	—	—	
Legal services	220	14,607	124	3,172	6,039	158	6,338	*35	*95	31.2	33.3	44.5	27.4	80.2	—	
Other services	2,441	32,806	426	6,723	4,964	1,337	8,442	58	100	12.5	20.6	34.2	18.7	25.2	34.1	
Nature of business not allocable	*58	*113	—	—	*65	*58	*65	—	—	82.7	95.8	—	96.0	—	—	

Table 1.5—Receipts, Payroll, Net Income, and New Jobs Credit, 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		Net income less deficit	Net income		New jobs credit		Coefficient of variation (Percent) ¹						
			Number of businesses	Amount		Number of businesses	Amount	Number of businesses	Amount	Number of businesses	Business receipts	Payroll	Net income	Deficit	New jobs credit	
Arizona																
All industries	111,106	4,186,035	35,447	485,541	402,752	73,013	647,944	3,288	5,850	1,8	4,8	7.3	4.5	6.5	13.5	
All nonfarm industries	101,419	3,560,849	29,896	420,122	426,006	68,568	598,208	3,211	5,574	1.5	4.4	7.4	4.3	6.7	14.3	
Agriculture, forestry, and fishing	12,393	659,066	6,143	71,682	-23,161	5,034	55,989	77	276	16.2	19.4	23.9	24.5	14.8	42.5	
Farms	8,687	625,186	5,551	65,419	-23,254	4,445	49,736	77	276	19.1	20.3	25.5	26.7	15.6	42.5	
Field crop	3,731	337,280	3,340	35,535	9,380	2,740	40,016	43	146	36.3	23.5	22.1	32.3	26.2	—	
Beef cattle feedlots	"3	2,957	"3	"158	"415	—	—	—	—	—	—	—	—	—	—	
Beef cattle, except feedlots	2,425	139,061	1,223	6,025	-24,107	538	5,477	26	2	35.9	39.3	27.8	41.7	25.5	—	
Hogs, sheep, and goats	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
Dairy farms	"45	"39,630	"45	"3,770	"497	"21	"71	—	—	—	—	—	—	—	—	
Poultry and eggs	"397	"9	—	—	"2,241	—	—	—	—	—	—	—	—	—	—	
General livestock, except animal specialty	"30	"2,598	"26	"143	"485	"3	"8	—	—	—	—	—	—	—	—	
Other	3,056	103,651	914	18,788	-4,889	1,143	4,164	6	128	27.8	78.0	73.4	49.3	25.7	54.0	
Other agriculture, forestry, and fishing	2,706	33,880	"592	"6,263	93	"589	"6,253	—	—	29.7	50.3	—	—	31.2	—	
Mining	476	7,745	"166	"83	-5,101	117	1,667	"7	"1	38.9	35.8	—	77.8	22.0	—	
Construction	8,405	462,819	3,425	104,196	33,148	6,202	48,136	129	1,231	16.9	16.9	19.3	18.5	32.5	38.7	
General building contractors and operative builders	1,283	116,112	671	26,897	674	718	6,812	"23	"136	39.8	24.5	33.9	28.4	30.8	—	
Special trade contractors	7,103	328,836	2,738	71,152	32,201	5,473	40,487	"103	"1,059	18.9	22.1	25.0	21.5	54.2	—	
Other construction	"19	"17,671	"16	"6,107	"273	"13	"837	"3	"36	—	—	—	—	—	—	
Manufacturing	2,373	51,949	"1,036	"5,859	6,223	1,847	9,240	"191	"429	32.7	34.9	—	43.2	63.6	—	
Transportation, communication, electric, gas, and sanitary services	2,360	87,761	939	10,797	8,249	1,865	15,753	—	—	34.9	27.3	44.2	42.0	41.5	—	
Trucking and warehousing	1,479	53,127	"735	"4,155	4,669	"956	"10,480	—	—	42.3	38.0	—	—	51.0	—	
Other	881	34,634	"204	"6,642	3,580	"709	"5,273	—	—	60.7	41.9	—	—	56.9	—	
Wholesale and retail trade	31,224	1,894,126	10,595	165,248	111,454	18,800	158,286	1,587	2,358	7.1	7.4	12.0	9.9	16.4	20.9	
Wholesale trade	5,395	348,956	1,022	23,500	30,928	2,904	40,106	"28	"25	19.6	16.7	35.5	22.6	40.8	—	
Retail trade	25,340	1,494,790	9,331	135,182	76,745	13,513	113,631	1,559	2,333	8.3	8.7	13.2	11.4	18.4	21.0	
Food stores	850	169,895	683	9,191	5,193	565	6,111	"121	"65	37.9	28.7	28.6	39.3	69.2	—	
Automotive dealers and service stations	1,599	415,310	951	24,430	11,147	1,173	17,388	343	862	21.6	17.8	22.7	25.1	51.1	38.4	
Eating and drinking places	5,502	386,108	4,542	73,085	12,613	3,109	26,979	"450	"529	20.0	18.6	21.0	24.8	28.6	—	
Direct selling organizations	8,077	30,297	"455	"107	1,027	"2,449	"4,719	—	—	17.3	32.6	—	29.6	—	—	
Other retail trade	9,312	493,180	2,700	28,369	46,765	6,217	58,434	645	877	14.8	15.3	27.5	17.2	36.3	33.3	
Wholesale and retail trade not allocable	"549	"50,380	"242	"6,566	"3,781	"383	"4,547	—	—	—	—	—	—	—	—	
Finance, insurance, and real estate	15,478	243,007	2,020	9,820	9,465	9,551	109,503	"243	"160	11.1	12.0	27.2	12.3	26.5	62.7	
Finance	474	"7,822	"400	"1,282	"3,711	"29	"928	—	—	82.5	—	—	—	66.4	—	
Insurance agents, brokers, and service	2,419	88,222	785	7,011	41,819	2,336	42,026	"59	"66	24.9	23.9	33.2	20.0	69.2	—	
Real estate	12,585	148,963	835	1,527	54,357	7,186	66,547	"184	"94	12.7	14.0	32.8	16.2	30.8	—	
Services	38,242	775,513	10,982	118,029	176,648	31,649	245,455	1,054	1,395	6.3	9.2	13.8	7.9	8.1	25.0	
Hotels and other lodging places	671	75,222	294	15,405	-1,044	388	4,500	—	—	37.3	44.4	56.8	46.3	49.9	—	
Personal services	3,633	66,877	862	20,187	16,964	3,601	17,047	"124	"311	26.0	32.7	36.9	31.3	80.0	—	
Business services	8,460	117,983	1,846	14,556	35,215	6,689	40,230	"215	"241	14.8	27.9	41.5	23.3	56.4	—	
Automobile repair and services	3,529	94,298	1,411	9,978	13,202	3,210	13,531	"59	"64	28.3	33.9	40.9	37.5	52.4	—	
Amusement and recreation services, except motion pictures	4,927	26,790	"723	"2,407	1,820	3,104	5,820	"61	"170	24.1	27.9	—	48.0	25.7	—	
Medical and health services	4,632	187,090	2,138	22,756	84,418	4,422	85,644	260	339	18.2	14.0	24.7	13.2	63.1	34.9	
Offices of physicians	1,396	73,809	591	8,689	39,261	1,304	40,436	161	171	19.8	17.2	32.6	17.4	65.6	40.7	
Offices of dentists	1,105	56,172	846	6,205	23,389	1,046	23,397	"49	"24	36.5	28.9	31.6	28.5	98.8	—	
Other medical services	2,131	57,109	701	7,852	21,768	2,072	21,809	"50	"144	32.5	30.2	58.0	29.7	98.8	—	
Legal services	1,420	52,746	911	6,890	25,174	1,003	25,677	"143	"62	27.8	30.7	41.1	30.3	66.7	—	
Other services	10,970	154,507	2,797	25,840	-101	9,232	53,006	"192	"208	13.9	20.0	28.6	18.3	6.6	1.6	
Nature of business not allocable	"155	"4,249	"141	"27	"3,827	"148	"3,915	—	—	90.4	82.1	99.2	83.5	92.1	—	

Business Returns/1977 • Sole Proprietorships

Table 1.5—Receipts, Payroll, Net Income, and New Jobs Credit, 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		Net income less deficit	Net income		New jobs credit		Coefficient of variation (Percent)						
			Number of businesses	Amount		Number of businesses	Amount	Number of businesses	Amount	Number of businesses	Business receipts	Payroll	Net income	Deficit	New jobs credit	
Arkansas																
All industries	144,933	5,043,267	55,864	448,301	475,668	94,198	714,401	3,275	4,529	4.1	4.7	8.3	5.5	12.6	13.9	
All nonfarm industries	94,261	3,899,227	27,161	368,703	428,700	72,015	513,795	2,985	4,183	2.9	4.4	9.5	4.7	11.4	15.2	
Agriculture, forestry, and fishing	52,060	1,172,174	28,908	80,545	55,254	23,233	208,929	290	346	11.3	14.6	17.1	15.4	18.6	23.9	
Farms	50,672	1,144,040	28,703	79,598	46,968	22,183	200,606	290	346	11.5	14.9	17.3	15.9	18.6	26.3	
Field crop	17,218	720,974	10,030	55,950	113,359	10,998	157,610	**	**	19.2	18.9	22.7	17.9	28.6	—	
Beef cattle feedlots	20,097	106,938	9,640	7,845	—42,852	6,190	8,805	—	—	19.5	27.9	30.2	44.2	27.4	—	
Beef cattle, except feedlots	2,557	7,638	2,497	1,692	*6,487	*60	*89	—	—	—	—	—	—	—	—	
Hogs, sheep, and goats	1,932	60,874	1,094	—	*827	*8,654	*757	*11,818	—	—	—	—	—	—	—	
Dairy farms	2,209	64,489	2,209	5,237	*7,145	*2,059	*8,532	—	—	—	—	—	—	—	—	
Poultry and eggs	686	74,086	406	2,301	*17,560	—	—	—	—	—	—	—	—	—	—	
General livestock, except animal specialty	5,973	109,041	2,827	5,746	-15,292	2,119	12,752	*269	*290	25.9	47.3	50.9	63.3	49.9	—	
Other	1,388	28,134	205	947	8,286	*1,050	*8,323	—	—	49.3	46.1	—	—	76.8	—	
Other agriculture, forestry, and fishing	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
Mining	1,458	95,138	222	2,747	7,455	626	16,837	78	170	32.9	31.8	48.3	25.9	31.4	31.9	
Construction	16,792	614,161	4,846	123,569	92,075	15,660	99,758	*247	*420	12.0	14.5	23.4	14.1	40.2	—	
General building contractors and operative builders	3,441	325,190	1,863	78,064	16,584	2,585	22,674	*247	*420	24.5	21.6	33.2	25.6	48.3	—	
Special trade contractors	12,161	239,065	2,562	28,493	69,756	11,888	71,243	—	—	15.1	22.1	36.4	17.9	63.8	—	
Other construction	*1,190	*49,906	*221	*16,012	*5,735	*1,187	*5,841	—	—	—	—	—	—	—	—	
Manufacturing	1,092	53,206	*98	*7,205	11,509	1,080	12,579	*32	*153	47.4	31.9	—	35.7	65.8	—	
Transportation, communication, electric, gas, and sanitary services	5,215	161,906	755	23,751	16,519	4,198	20,941	*6	*71	26.3	24.3	45.0	28.9	47.0	—	
Trucking and warehousing	4,864	149,612	574	20,133	15,030	3,957	18,689	*6	*71	27.8	25.5	51.6	30.7	53.6	—	
Other	*351	*12,294	*181	*3,618	*1,489	*341	*2,252	—	—	—	—	—	—	—	—	
Wholesale and retail trade	25,017	2,221,020	12,060	145,932	110,538	16,957	139,844	1,154	1,914	8.2	7.0	11.1	9.8	20.1	26.8	
Wholesale trade	2,984	409,280	1,027	26,449	39,271	2,830	40,577	57	111	27.3	16.0	32.9	22.0	34.1	20.8	
Retail trade	22,024	1,810,227	11,027	119,415	71,263	14,118	99,263	1,097	1,803	8.9	8.1	11.6	10.6	21.0	28.4	
Food stores	3,825	483,311	1,982	15,361	20,636	3,018	22,470	*190	*693	20.5	18.4	21.1	21.1	51.1	—	
Automotive dealers and service stations	4,547	724,741	2,839	38,430	18,268	3,407	25,818	*216	*301	18.9	15.0	22.7	20.5	48.8	—	
Eating and drinking places	3,148	135,173	2,580	28,738	1,856	1,489	9,812	*144	*328	28.9	27.7	29.5	36.6	43.5	—	
Direct selling organizations	3,875	23,329	—	—	2,975	*1,719	*5,161	—	—	27.0	37.3	—	—	50.6	—	
Other retail trade	6,629	443,673	3,626	36,886	27,528	4,465	36,202	547	481	17.2	14.5	19.0	17.6	33.5	46.2	
Wholesale and retail trade not allocable	*9	*1,513	*6	*68	*4	*9	*4	—	—	—	—	—	—	—	—	
Finance, insurance, and real estate	10,828	172,885	968	4,406	48,842	6,282	62,553	651	540	22.6	21.7	37.5	21.0	32.0	39.7	
Finance	*88	*1,096	—	—	*913	*29	*976	—	—	—	—	—	—	—	—	
Insurance agents, brokers, and service	*1,164	*19,200	*345	*1,602	*8,862	*537	*10,847	—	—	—	—	—	—	—	—	
Real estate	9,576	152,480	623	2,804	39,067	5,716	50,930	651	540	25.0	24.0	46.4	23.6	35.6	39.7	
Services	32,300	551,839	8,204	60,018	133,338	25,995	152,709	817	915	7.4	12.9	18.5	9.1	24.6	24.3	
Hotels and other lodging places	377	12,651	*37	*1,705	1,986	*354	*2,112	—	—	57.8	43.0	—	47.0	—	—	
Personal services	11,486	95,452	2,087	10,689	26,809	10,657	29,054	*226	*342	14.8	20.7	55.3	19.6	72.0	42.4	
Business services	4,141	82,936	*1,504	*6,020	3,967	3,084	8,243	*63	*1	25.8	53.3	—	38.6	53.9	75.5	
Automobile repair and services	3,523	68,014	*938	*4,269	1,709	2,276	7,216	*170	*106	29.0	37.0	—	37.9	64.4	65.0	
Amusement and recreation services, except motion pictures	1,449	23,576	*116	*4,679	-1,065	*1,017	*2,614	—	—	38.4	72.7	—	—	33.8	—	
Medical and health services	3,800	149,383	1,949	19,703	65,903	3,659	66,433	313	401	25.0	15.5	17.7	14.6	74.6	41.2	
Offices of physicians	955	48,988	468	6,772	26,068	873	26,576	*182	*267	25.9	22.3	30.7	21.0	77.7	—	
Offices of dentists	692	48,341	666	7,458	21,624	692	21,624	*124	*118	50.2	26.3	27.1	24.9	0	—	
Other medical services	2,153	52,054	*815	*5,473	18,211	2,094	18,233	*7	*16	39.5	31.8	—	33.9	98.4	—	
Legal services	868	22,389	*582	*1,233	13,445	747	14,019	*45	*65	44.5	38.0	—	37.1	93.3	—	
Other services	6,658	96,436	981	11,720	20,584	4,201	23,018	—	—	18.4	38.8	56.6	27.5	38.4	—	
Nature of business not allocable	*171	*938	*3	*128	*138	*167	*251	—	—	96.4	65.1	81.3	98.7	88.8	81.3	

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Table 1.5—Receipts, Payroll, Net Income, and New Jobs Credit, 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		Net income less deficit	Net income		New jobs credit		Coefficient of variation (Percent)*					
			Number of businesses	Amount		Number of businesses	Amount	Number of businesses	Amount	Number of businesses	Business receipts	Payroll	Net income	Deficit	New jobs credit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
California															
All Industries	1,222,975	49,197,932	331,194	5,573,912	6,865,698	801,233	8,564,785	43,141	102,504	0.9	5.0	3.6	1.7	4.1	6.4
All nonfarm industries	1,097,282	42,540,227	267,853	4,904,656	6,868,707	750,494	8,019,869	37,164	93,165	0.2	1.8	3.5	1.6	3.7	6.2
Agriculture, forestry, and fishing	165,143	7,592,391	72,801	889,803	176,715	78,890	773,524	7,223	12,377	7.5	31.2	12.7	10.9	9.4	25.4
Farms	125,693	6,657,705	63,341	660,256	-3,009	50,739	544,916	5,977	9,339	9.4	35.5	15.2	14.6	10.1	29.6
Field crop	17,214	534,861	8,650	64,182	-2,895	7,467	95,024	166	843	20.8	19.3	22.2	28.6	20.5	65.2
Beef cattle feedlots	398	54,220	122	377	-4,789	61	2,593	42	91	65.9	31.5	—	18.0	—	—
Beef cattle, except feedlots	26,408	2,704,631	13,599	34,068	-93,020	11,330	60,296	1,751	437	24.8	85.4	35.2	50.9	26.6	55.0
Hogs, sheep, and goats	963	"16,728	176	"1,192	-4,432	254	"69	"42	"187	—	—	—	—	—	—
Dairy farms	3,565	1,073,823	1,938	74,494	-5,615	537	27,985	"16	"22	49.2	29.8	30.0	39.7	39.7	—
Poultry and eggs	5,211	161,997	3,358	23,172	12,521	"631	"19,618	—	—	46.4	34.7	43.8	—	45.8	—
General livestock, except animal specialty	1,384	72,227	132	841	-6,582	"88	"3,003	"138	"65	45.2	43.9	34.8	33.7	47.9	72.3
Other	70,550	2,039,018	35,466	470,930	101,803	30,373	336,328	3,822	7,594	12.4	18.1	20.6	19.8	11.9	36.6
Other agriculture, forestry, and fishing	39,450	934,686	9,460	220,547	179,724	28,151	228,608	1,246	3,038	9.0	12.2	22.6	12.3	18.5	45.3
Mining	4,591	139,311	231	9,568	-14,911	1,869	30,563	130	240	17.1	18.0	45.3	19.0	21.5	41.7
Construction	80,484	5,384,727	36,817	940,593	764,498	65,934	833,840	5,837	17,835	5.9	6.2	9.7	6.4	17.6	16.8
General building contractors and operative builders	19,303	2,061,915	11,292	273,788	236,561	15,535	272,212	2,334	5,952	11.2	9.7	15.0	11.0	26.5	24.5
Special trade contractors	56,071	2,881,611	23,603	596,040	470,886	47,081	499,651	3,398	9,165	7.3	8.8	13.0	8.5	26.0	21.2
Other construction	5,110	441,201	1,922	70,765	57,051	3,318	61,777	"205	"2,718	23.3	22.1	37.2	23.2	43.1	—
Manufacturing	37,954	1,790,864	11,622	381,193	208,881	20,765	270,073	1,959	5,538	8.4	11.7	17.8	11.6	17.7	31.2
Transportation, communication, electric, gas, and sanitary services	38,760	1,787,268	8,459	206,222	202,862	29,101	250,849	1,133	3,542	8.9	9.6	18.8	11.7	19.8	29.7
Trucking and warehousing	28,673	1,312,553	6,003	156,340	167,216	21,755	190,907	685	2,358	10.6	11.3	21.6	13.6	23.7	33.8
Other	10,087	474,715	2,456	49,882	35,648	7,426	59,942	448	1,186	17.2	18.6	38.4	22.9	31.5	58.5
Wholesale and retail trade	265,612	18,678,035	91,105	1,565,184	1,101,121	151,175	1,446,593	9,320	26,888	2.9	3.5	5.2	4.3	7.8	11.5
Wholesale trade	23,263	3,084,153	6,938	151,362	140,048	13,227	202,776	932	3,293	9.9	8.5	13.9	11.9	22.2	25.1
Retail trade	226,755	14,817,517	80,240	1,349,002	885,315	130,052	1,150,693	8,259	23,228	3.2	4.1	5.6	4.9	8.5	12.8
Food stores	17,127	2,315,099	9,796	172,401	125,009	12,715	150,091	807	944	12.4	11.7	15.3	14.5	36.2	35.3
Automotive dealers and service stations	23,210	4,420,613	14,938	264,775	181,756	17,693	205,867	3,110	6,624	9.6	8.2	10.2	10.8	24.3	18.8
Eating and drinking places	27,290	2,091,150	19,630	408,313	144,643	18,373	204,256	1,430	9,038	10.3	10.2	11.7	12.1	21.3	26.8
Direct selling organizations	56,511	278,422	2,800	3,024	-5,795	24,560	29,267	"160	"255	7.1	17.7	45.6	22.7	15.2	—
Other retail trade	102,617	5,712,233	33,076	499,489	439,702	56,711	561,212	2,752	6,367	5.3	6.6	9.4	7.4	12.3	18.3
Wholesale and retail trade not allocable	15,794	776,365	3,927	65,920	75,758	7,896	93,124	"129	"347	13.2	18.3	32.8	18.0	35.2	—
Finance, insurance, and real estate	136,863	2,691,347	11,152	86,878	1,077,847	102,087	1,185,500	2,549	3,751	4.2	5.6	19.9	5.4	9.9	22.8
Finance	5,247	215,968	773	15,383	62,870	3,885	78,004	409	254	20.3	15.4	72.6	19.1	30.2	53.6
Insurance agents, brokers, and service	23,468	516,839	5,418	53,119	236,657	18,307	254,071	1,021	2,448	12.4	13.5	24.2	15.3	29.1	43.1
Real estate	108,148	1,958,540	4,961	18,376	778,120	79,895	853,425	1,119	1,049	4.6	6.7	17.1	5.8	11.0	23.6
Services	490,357	11,056,145	98,370	1,478,154	3,338,025	340,342	3,756,274	14,834	31,921	1.8	3.1	6.3	2.7	5.8	9.8
Hotels and other lodging places	4,750	330,024	2,467	37,580	27,082	3,366	41,684	383	644	23.0	23.7	25.3	28.4	36.3	64.6
Personal services	86,989	1,300,582	17,837	243,612	261,805	64,347	309,309	2,048	4,136	6.1	10.0	16.8	9.6	19.2	29.6
Business services	115,135	2,114,166	14,322	246,128	592,565	83,631	693,531	1,472	5,438	4.8	8.3	20.9	6.7	12.1	22.9
Automobile Repair and Services	21,471	1,025,180	10,806	194,515	134,718	15,920	149,847	1,312	5,057	12.3	15.1	20.4	15.6	26.2	31.5
Amusement and recreation services, except motion pictures	38,551	583,768	3,931	41,630	74,804	18,937	167,878	557	1,557	9.2	12.9	28.3	11.6	12.7	46.3
Medical and health services	54,104	2,992,470	21,772	385,529	1,365,710	49,758	1,380,151	4,687	7,386	6.1	5.3	9.9	4.8	36.4	16.4
Offices of physicians	17,170	1,323,580	9,107	140,581	719,591	16,108	723,373	1,756	3,117	7.8	7.0	10.7	6.4	28.8	29.6
Offices of dentists	10,852	850,211	7,411	135,917	349,222	10,370	350,183	1,038	1,480	12.9	10.7	14.3	10.4	97.6	34.8
Other medical services	26,082	818,699	5,254	109,031	296,897	23,280	306,595	1,893	2,789	10.5	12.1	27.3	11.0	52.1	23.4
Legal services	21,233	789,604	6,986	104,371	355,405	16,524	365,611	1,214	1,870	10.3	11.3	21.0	10.0	28.0	31.4
Other services	148,124	1,920,341	20,249	225,809	525,936	96,859	648,263	3,161	5,833	4.2	7.3	14.4	6.7	10.6	22.6
Nature of business not allocable	3,011	77,844	*637	*15,317	11,060	1,990	17,769	*56	*432	32.8	44.8	—	46.2	40.2	—

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Table 1.5—Receipts, Payroll, Net Income, and New Jobs Credit, 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		Net income less deficit	Net income		New jobs credit		Coefficient of variation (Percent) ¹						
			Number of businesses	Amount		Number of businesses	Amount	Number of businesses	Amount	Number of businesses	Business receipts	Payroll	Net income	Deficit	New jobs credit	
Colorado																
All industries	180,521	5,581,096	47,165	488,527	682,003	117,453	985,058	4,115	8,100	35	5.8	8.5	5.7	13.4	17.0	
All nonfarm industries	142,389	4,498,889	32,774	439,958	714,515	100,227	854,809	4,071	8,028	0.5	5.2	9.0	4.5	9.3	18.1	
Agriculture, forestry, and fishing	41,627	1,138,989	15,282	51,737	-27,211	18,426	141,095	44	72	15.9	19.8	25.5	20.0	23.0	47.1	
Farms	38,132	1,082,207	14,391	48,569	-32,512	17,226	130,249	44	72	17.2	20.5	27.0	31.1	23.7	48.4	
Field crop	13,108	424,378	5,958	27,146	17,117	7,309	73,850	--	--	22.0	34.3	41.3	46.7	39.3	54.0	
Beef cattle feedlots	"49	"12,115	"22	"210	"-2,611	"9	"341	--	--	--	--	--	--	--	--	
Beef cattle, except feedlots	6,815	389,871	5,026	14,639	-20,266	3,714	20,821	"16	"29	33.7	37.2	43.4	57.9	30.2	63.5	
Hogs, sheep, and goats	"5,298	"68,162	"1,053	"1,284	"17,882	"4,368	"19,315	"17	"36	--	--	--	--	--	--	
Dairy farms	"3	"2,401	"3	"249	"-169	--	--	--	--	--	--	--	--	--	--	
Poultry and eggs	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	
General livestock, except animal specialty	3,183	169,938	127	1,412	-5,712	"1,751	"15,187	--	--	47.4	42.5	33.4	--	74.1	--	
Other	9,676	15,342	2,202	3,649	-38,733	"75	"935	--	--	41.5	38.3	66.5	--	62.1	--	
Other agriculture, forestry, and fishing	3,495	54,782	"891	"3,168	5,301	"1,200	"10,846	--	--	30.4	40.2	--	--	41.7	--	
Mining	1,534	128,488	184	6,055	16,601	1,116	29,684	23	140	38.8	16.7	31.6	17.4	14.2	56.8	
Construction	15,555	870,237	6,085	143,938	113,893	13,447	126,748	483	2,322	16.2	15.7	20.0	18.0	42.6	41.9	
General building contractors and operative builders	4,168	429,816	1,248	44,428	41,508	3,425	46,058	"251	"549	29.4	22.5	32.9	27.3	72.8	--	
Special trade contractors	8,574	280,740	3,890	63,288	58,119	8,581	64,221	"232	"1,773	22.3	25.9	28.6	22.7	65.7	--	
Other construction	"1,813	"159,681	"947	"38,222	"14,266	"1,441	"16,469	--	--	--	--	--	--	--	--	
Manufacturing	3,426	63,595	"1,523	"5,972	2,672	"1,846	"8,019	--	--	33.4	35.9	--	--	44.2	--	
Transportation, communication, electric, gas, and sanitary services	7,126	168,908	"1,281	"7,849	23,589	5,243	27,185	--	--	27.9	26.1	--	38.2	53.8	--	
Trucking and warehousing	5,380	153,492	"1,281	"7,849	20,853	3,607	23,908	--	--	31.4	28.2	--	39.9	62.3	--	
Other	"1,746	"15,416	--	--	"2,716	"1,636	"3,257	--	--	--	--	--	--	--	--	
Wholesale and retail trade	39,526	2,101,197	13,111	166,046	138,882	23,815	189,088	1,537	1,603	8.2	9.8	14.4	11.5	19.1	31.1	
Wholesale trade	5,702	349,105	842	8,863	53,243	4,576	57,450	"16	"81	23.2	18.4	29.9	21.8	53.6	--	
Retail trade	31,486	1,735,204	12,068	157,175	82,587	17,602	128,463	1,521	1,522	9.5	11.5	15.1	14.3	20.5	33.0	
Food stores	"656	"68,824	"160	"3,279	"2,042	"139	"4,822	"5	"14	--	--	--	--	--	--	
Automotive dealers and service stations	4,748	696,503	2,714	54,370	25,766	3,491	30,596	"377	"281	26.4	21.2	26.8	26.2	70.5	--	
Eating and drinking places	4,100	252,917	2,855	48,713	19,285	3,124	27,063	"298	"495	31.2	28.4	31.8	33.8	56.6	--	
Direct selling organizations	7,827	39,638	"447	"296	2,583	4,226	5,395	--	--	21.2	39.8	--	49.8	45.8	--	
Other retail trade	13,955	677,324	5,890	50,517	33,111	6,622	60,587	"841	"732	14.4	17.6	23.1	22.1	26.1	--	
Wholesale and retail trade not allocable	"2,338	"16,888	"203	"8	"2,872	"1,637	"3,175	--	--	--	--	--	--	--	--	
Finance, insurance, and real estate	19,312	310,158	1,229	11,152	150,616	14,384	167,936	369	230	12.3	12.1	35.4	12.7	24.4	62.3	
Finance	166	11,098	"26	"163	1,571	"81	"6,006	"11	"6	43.4	34.6	--	--	8.8	--	
Insurance agents, brokers, and service	4,277	92,521	"746	"7,640	52,425	4,267	52,536	"299	"186	26.5	25.1	--	25.2	94.4	--	
Real estate	14,868	206,539	457	3,349	96,822	10,026	109,394	"58	"38	14.1	14.6	34.7	15.6	32.9	--	
Services	52,158	798,688	8,470	95,978	262,715	39,052	294,540	1,659	3,733	6.7	9.7	18.3	9.3	16.9	29.6	
Hotels and other lodging places	679	20,706	31	1,596	"41	"453	"1,833	--	--	53.5	49.2	24.3	--	55.2	--	
Personal services	8,284	142,213	"1,495	"38,175	30,216	7,265	32,392	"172	"1,518	18.1	30.3	--	30.8	75.6	--	
Business services	14,891	114,003	1,765	6,684	34,680	10,609	44,676	--	--	15.6	24.8	42.5	25.5	32.7	--	
Automobile repair and services	"2,933	"54,619	"1,297	"6,906	"3,735	"2,632	"5,231	--	--	--	--	--	--	--	--	
Amusement and recreation services, except motion pictures	5,402	73,842	"210	"3,211	9,904	3,370	14,672	--	--	27.6	45.6	--	42.2	41.3	--	
Medical and health services	3,517	209,480	1,602	25,684	103,348	2,753	106,240	859	1,332	17.3	17.3	22.4	16.5	73.0	45.6	
Offices of physicians	2,236	132,589	1,123	14,721	73,420	1,879	73,951	662	608	19.9	20.1	28.3	20.0	61.9	59.3	
Offices of dentists	"766	"58,006	"370	"6,308	"22,218	"568	"24,321	"148	"259	--	--	--	--	--	--	
Other medical services	"515	"18,885	"109	"4,655	"7,710	"306	"7,968	"49	"465	--	--	--	--	--	--	
Legal services	2,606	43,097	626	4,277	25,855	2,229	27,268	"184	"156	37.7	31.0	37.1	35.2	83.7	--	
Other services	13,846	141,728	1,444	9,446	55,018	9,741	62,228	"318	"339	14.8	19.1	37.4	19.8	32.1	--	
Nature of business not allocable	"257	"836	--	--	"464	"124	"783	--	--	--	--	--	--	--	--	

Footnotes at end of table.

Table 1.5—Receipts, Payroll, Net Income, and New Jobs Credit, 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		Net income less deficit	Net income		New jobs credit		Coefficient of variation (Percent) ¹						
			Number of businesses	Amount		Number of businesses	Amount	Number of businesses	Amount	Number of businesses	Business receipts	Payroll	Net income	Deficit	New jobs credit	
Connecticut																
All industries	118,720	4,333,106	36,914	415,842	780,256	90,003	910,517	3,759	4,320	4.2	7.2	13.0	5.3	13.3	20.9	
All nonfarm industries	108,297	3,948,109	30,162	371,420	754,821	84,812	865,599	3,759	4,320	1.8	5.9	11.3	4.8	14.0	20.9	
Agriculture, forestry, and fishing	13,221	413,133	7,357	45,441	32,831	7,183	54,710	*472	*242	36.2	50.6	74.3	45.5	35.0	—	
Farms	10,423	384,897	6,752	44,422	25,635	5,191	44,918	—	—	44.9	54.4	76.0	54.2	39.2	96.3	
Field crop	*174	*852	—	—	*342	*122	*29	—	—	—	—	—	—	—	—	
Beef cattle feedlots	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
Beef cattle, except feedlots	36	3,118	**	**	—	—	—	—	—	30.0	53.3	—	—	34.8	—	
Hogs, sheep, and goats	*274	*1,956	—	—	*1,350	*111	*289	—	—	—	—	—	—	—	—	
Dairy farms	*461	*33,136	*436	*1,747	*6,766	*393	*10,010	—	—	—	—	—	—	—	—	
Poultry and eggs	*1,664	*56,331	*1,664	*4,450	*3,102	*5	*652	—	—	—	—	—	—	—	—	
General livestock, except animal specialty	*56	*6,603	*31	*1,334	*2,242	*5	*10	—	—	—	—	—	—	—	—	
Other	*7,758	283,001	*4,599	*36,506	26,602	*4,655	*33,928	—	—	56.3	72.3	—	—	82.1	—	
Other agriculture, forestry, and fishing	2,798	28,136	*605	*1,019	7,196	*1,982	*9,792	*472	*242	34.7	50.5	—	—	45.6	—	
Mining	362	4,063	—	—	—	141	1,046	**	**	20.2	34.4	—	19.1	38.5	—	
Construction	10,667	422,531	2,849	57,340	85,156	10,029	95,513	*413	*1,391	16.1	22.1	37.3	19.0	59.2	—	
General building contractors and operative builders	988	103,321	*384	*1,678	11,736	859	20,067	—	—	48.1	51.4	—	44.9	70.0	—	
Special trade contractors	9,404	294,421	2,447	51,690	68,905	8,912	70,927	*396	*1,180	17.7	25.8	40.7	21.9	93.1	—	
Other construction	*275	*24,789	*18	*3,972	*4,515	*258	*4,519	*17	*211	—	—	—	—	—	—	
Manufacturing	4,480	122,857	1,820	20,422	29,829	3,711	31,385	**	**	25.8	32.7	42.5	32.4	49.8	—	
Transportation, communication, electric, gas, and sanitary services	2,960	90,171	**	**	20,623	2,247	23,448	*262	*78	29.4	35.2	—	41.2	56.7	—	
Trucking and warehousing	*919	*47,322	*518	*5,754	*7,692	*663	*8,263	*257	*74	—	—	—	—	—	—	
Other	2,041	42,849	**	**	12,931	1,584	15,185	*5	*4	34.0	39.5	—	52.0	66.5	—	
Wholesale and retail trade	27,691	1,881,634	10,554	113,054	109,731	19,972	155,124	1,159	1,395	8.7	11.2	16.2	13.2	24.8	33.9	
Wholesale trade	5,165	255,678	618	3,478	40,313	4,419	46,572	*136	*95	23.0	26.0	38.4	27.2	72.6	—	
Retail trade	22,270	1,620,794	9,679	109,177	67,472	15,297	106,606	1,023	1,300	9.8	12.5	16.8	15.4	26.7	35.6	
Food stores	1,157	198,084	*531	*7,795	8,725	*748	*10,360	—	—	41.4	37.0	—	—	85.1	—	
Automotive dealers and service stations	1,947	586,099	1,355	34,240	18,779	1,702	22,747	*118	*578	29.3	24.3	28.6	29.9	70.1	—	
Eating and drinking places	4,469	288,530	3,817	43,103	7,833	2,982	21,426	—	—	24.3	28.5	30.6	36.6	45.6	—	
Direct selling organizations	4,351	25,705	*133	*964	1,631	3,180	2,508	—	—	25.7	51.1	—	39.4	57.3	—	
Other retail trade	10,346	522,376	3,843	23,075	30,504	6,685	49,565	*905	*722	15.4	20.5	32.9	24.5	41.8	—	
Wholesale and retail trade not allocable	*256	*5,161	*256	*399	*1,946	*256	*1,946	—	—	—	—	—	—	—	—	
Finance, insurance, and real estate	11,048	288,577	1,110	11,817	105,844	8,520	111,157	*262	*337	14.4	18.6	31.4	15.2	29.7	—	
Finance	788	40,302	*18	*1,517	16,425	781	16,621	*17	*1	62.2	24.1	—	40.0	23.2	—	
Insurance agents, brokers, and service	2,803	92,590	*306	*4,697	28,027	2,786	29,231	*189	*299	33.8	47.9	—	31.3	96.3	—	
Real estate	7,457	155,685	786	5,603	60,192	4,953	65,305	*56	*37	16.5	18.8	45.1	19.7	31.8	—	
Services	48,158	1,109,461	12,315	158,147	402,275	38,067	437,469	1,052	825	5.7	9.6	20.1	7.9	24.1	29.8	
Hotels and other lodging places	*1,264	*33,287	*985	*1,673	*1,479	*400	*4,058	—	—	—	—	—	—	—	—	
Personal services	7,582	182,079	2,318	63,450	34,234	7,016	34,845	*379	*273	19.8	38.1	45.1	32.0	74.8	—	
Business services	10,976	144,546	1,728	6,072	60,196	7,815	67,787	—	—	14.9	21.1	49.6	20.1	33.4	—	
Automobile repair and services	*2,376	*148,229	*1,507	*27,518	*18,775	*1,903	*19,036	—	—	25.0	26.7	—	31.7	48.9	—	
Amusement and recreation services, except motion pictures	4,636	50,274	*452	*2,672	*2,379	3,197	12,487	—	—	—	—	—	—	—	—	
Medical and health services	6,304	266,343	2,392	33,752	137,125	5,509	139,692	*358	*280	16.7	15.5	16.9	15.6	46.8	—	
Offices of physicians	2,221	143,255	1,367	15,765	79,940	1,959	80,972	*185	*228	18.8	20.3	24.9	19.8	61.7	—	
Offices of dentists	1,187	73,358	941	11,186	36,529	1,187	36,529	*61	*27	36.1	33.3	34.6	33.6	—	—	
Other medical services	2,896	49,730	*84	*6,801	20,656	2,363	22,191	*112	*25	30.4	36.7	—	41.3	66.4	—	
Legal services	2,869	153,137	1,568	16,176	92,088	2,735	92,432	*195	*118	21.7	19.8	28.2	19.7	97.6	—	
Other services	12,149	131,566	1,367	6,634	63,715	9,492	67,132	*58	*67	13.9	19.5	48.1	19.8	34.3	—	
Nature of business not allocable	*135	*679	**	**	*622	*133	*665	*133	*38	—	—	—	—	—	—	

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Footnotes at end of table.

Table 1.5—Receipts, Payroll, Net Income, and New Jobs Credit, 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		Net income less deficit	Net income		New jobs credit		Coefficient of variation (Percent) ¹						
			Number of businesses	Amount		Number of businesses	Amount	Number of businesses	Amount	Number of businesses	Business receipts	Payroll	Net income	Deficit	New jobs credit	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)		
Delaware																
All industries	21,247	681,816	7,105	70,639	84,682	14,423	107,854	569	795	5.2	7.3	6.6	5.0	15.7	19.4	
All nonfarm industries	17,123	633,780	4,863	66,445	88,409	12,659	101,238	560	788	1.7	7.8	9.0	4.8	10.7	18.6	
Agriculture, forestry, and fishing	4,536	51,568	2,332	4,763	-2,807	1,973	8,012	*9	*7	24.4	18.9	23.1	31.2	31.5	—	
Farms	4,124	47,836	2,242	4,194	-3,727	1,764	6,416	*8	*7	26.7	20.1	25.4	38.7	32.9	—	
Field crop	2,394	20,442	981	786	-263	1,479	4,775	*8	*7	40.0	31.8	47.2	48.3	60.0	—	
Beef cattle feedlots	—	*2,815	*4	*189	*239	3	67	—	—	—	—	—	—	—	—	
Beef cattle, except feedlots	—	*780	*370	*405	*1,613	—	—	—	—	—	—	—	—	—	—	
Hogs, sheep, and goats	*415	*780	*370	*405	*103	—	—	—	—	—	—	—	—	—	—	
Dairy farms	*20	—	—	—	*103	—	—	—	—	—	—	—	—	—	—	
Poultry and eggs	535	10,697	461	918	-214	*122	*523	*8	*7	57.0	26.1	30.5	—	38.0	—	
General livestock, except animal specialty	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
Other	752	13,102	416	1,886	-1,295	160	1,051	—	—	45.8	49.7	47.4	35.0	40.3	—	
Other agriculture, forestry, and fishing	412	3,732	*90	*569	1,120	*209	*1,598	—	—	27.2	45.9	—	—	40.8	—	
Mining	*25	*1,430	—	—	*419	3	425	—	—	—	—	—	—	—	—	
Construction	2,085	65,819	725	15,048	13,225	1,834	13,373	*55	*221	11.6	17.2	26.7	15.0	55.9	—	
General building contractors and operative builders	432	26,673	155	7,256	4,247	333	4,364	*33	*148	26.7	29.6	46.3	31.5	67.8	—	
Special trade contractors	1,547	34,597	545	7,204	8,234	1,495	8,265	*22	*73	14.0	21.7	30.0	17.2	73.2	—	
Other construction	*108	*4,549	*25	*588	*744	106	*744	—	—	—	—	—	—	—	—	
Manufacturing	823	24,305	*117	*1,343	2,490	543	3,293	*50	*123	34.5	71.5	—	65.9	44.7	—	
Transportation, communication, electric, gas, and sanitary services	703	11,609	*163	*713	2,666	474	3,284	*25	*20	19.7	25.5	—	27.2	38.3	—	
Trucking and warehousing	419	6,634	*25	*13	1,287	*227	*1,735	—	—	27.2	36.9	—	—	44.7	—	
Other	284	4,975	*138	*700	1,379	247	1,549	*25	*20	28.5	34.1	—	35.0	73.8	—	
Wholesale and retail trade	4,765	376,771	1,726	26,311	21,130	3,212	24,268	170	228	7.0	12.2	14.9	10.8	23.3	31.7	
Wholesale trade	497	44,565	*79	*2,160	2,453	360	2,835	*9	*2	23.9	29.8	—	31.7	79.0	—	
Retail trade	4,118	328,856	1,647	24,151	18,272	2,741	20,860	161	226	7.8	13.5	15.8	11.8	25.0	31.9	
Food stores	600	52,045	285	2,674	2,113	334	2,394	*25	*50	22.4	23.0	28.9	33.3	37.9	—	
Automotive dealers and service stations	819	167,329	608	9,661	5,486	723	5,793	81	76	22.1	24.2	29.9	21.2	56.2	40.4	
Eating and drinking places	247	35,664	208	4,937	2,481	*183	*2,608	*21	*76	31.1	33.5	35.7	61.8	—	—	
Direct selling organizations	1,099	3,543	*8	*4	208	499	779	—	—	15.7	25.8	—	45.2	38.5	—	
Other retail trade	1,353	70,375	538	6,875	7,884	1,002	9,386	*34	*24	14.1	17.9	25.0	20.2	43.0	—	
Wholesale and retail trade not allocable	*150	*3,250	—	—	*405	*111	*473	—	—	—	—	—	—	—	—	
Finance, insurance, and real estate	1,173	22,727	189	2,442	7,720	769	8,674	—	—	14.4	16.6	38.8	21.7	16.1	—	
Finance	*39	*1,580	*38	*217	*118	*38	*264	—	—	—	—	—	—	—	—	
Insurance agents, brokers, and service	354	4,139	*55	*304	2,405	326	2,466	—	—	29.1	34.6	—	35.6	97.7	—	
Real estate	780	17,008	*96	*1,921	5,433	405	5,944	—	—	16.9	18.6	—	28.0	27.8	—	
Services	6,977	126,784	1,853	20,019	40,320	5,380	46,148	260	196	4.8	8.0	12.8	7.5	16.1	22.2	
Hotels and other lodging places	*96	*5,227	*29	*627	*1,505	*87	*1,520	—	—	—	—	—	—	—	—	
Personal services	1,751	14,957	447	3,280	3,765	1,349	4,277	*47	*52	12.8	24.1	32.9	23.6	33.1	—	
Business services	1,157	12,627	275	1,345	4,515	827	5,103	*73	*24	14.5	18.0	45.9	23.4	58.4	—	
Automobile repair and services	205	*11,470	*180	*2,601	*881	*167	*918	—	—	—	—	—	—	—	—	
Amusement and recreation services, except motion pictures	1,092	16,064	199	1,940	-1,781	613	2,391	*42	*14	15.7	28.8	43.2	33.8	21.5	—	
Medical and health services	831	40,448	369	6,448	21,147	764	21,286	87	96	14.4	13.2	19.1	12.0	61.1	40.8	
Offices of physicians	274	15,798	153	1,771	9,853	254	9,918	46	50	19.4	16.7	18.7	17.3	96.9	47.8	
Offices of dentists	199	15,889	120	3,260	6,938	152	7,012	*41	*46	28.6	24.9	31.3	24.0	77.1	—	
Other medical services	358	8,763	*96	*1,417	4,356	358	4,356	—	—	26.2	33.4	—	27.9	—	—	
Legal services	257	6,825	104	1,164	3,915	221	3,953	*4	*8	29.6	28.1	36.1	26.4	61.4	—	
Other services	1,588	19,166	250	2,614	6,373	1,352	6,700	*7	*2	12.5	21.0	41.9	20.4	34.2	—	
Nature of business not allocable	*160	*603	—	—	*157	*185	*177	—	—	—	—	—	—	—	—	

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Footnotes at end of table.

Table 1.5—Receipts, Payroll, Net Income, and New Jobs Credit, 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		Net income less deficit	Net income		New jobs credit		Coefficient of variation (Percent) ¹						
			Number of businesses	Amount		Number of businesses	Amount	Number of businesses	Amount	Number of businesses	Business receipts	Payroll	Net income	Deficit	New jobs credit	
District of Columbia																
All Industries	10,542	368,496	2,990	40,369	95,222	12,919	114,728	309	1,548	4.8	9.2	18.0	6.2	10.3	66.7	
All nonfarm industries	18,513	364,524	2,605	39,698	98,621	12,821	114,233	300	1,532	4.5	9.3	18.3	6.3	9.2	67.7	
Agriculture, forestry, and fishing	1,205	6,406	413	1,031	-2,202	257	1,691	*16	*49	35.9	26.7	34.6	37.4	35.7	—	
Farms	1,029	3,972	385	671	-3,399	98	495	*8	*16	41.4	26.3	32.1	47.8	36.5	—	
Field crop	112	1,156	76	147	-111	*55	*346	—	—	33.1	33.5	37.7	—	43.7	—	
Beef cattle (feedlots)	275	2,280	258	473	-1,467	*7	*41	—	—	71.0	39.8	44.0	—	44.6	—	
Beef cattle, except feedlots	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
Hogs, sheep, and goats	**	**	**	**	**	**	**	—	—	—	—	—	—	—	—	
Dairy farms	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
Poultry and eggs	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
General livestock, except animal specialty	**	**	**	**	**	**	**	—	—	—	—	—	—	—	—	
Other	638	508	*49	*35	-1,783	*38	*108	**	**	59.0	69.1	—	—	65.3	—	
Other agriculture, forestry, and fishing	176	*2,434	*28	*360	1,107	*159	*1,196	7	*33	43.4	—	—	—	59.1	—	
Mining	88	1,302	**	**	-724	59	182	*6	*10	25.6	17.5	—	25.5	34.6	—	
Construction	379	15,235	*170	*3,697	1,887	300	2,253	*3	*25	29.1	23.3	—	34.5	54.9	—	
General building contractors and operative builders	**	*4,419	*74	*271	**	*74	*429	*3	*25	—	—	—	—	—	—	
Special trade contractors	*226	*10,816	*96	*3,426	*1,824	*226	*1,824	—	—	—	—	—	—	—	—	
Other construction	**	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
Manufacturing	380	9,393	*29	*666	1,259	357	1,407	—	—	39.5	48.4	—	65.8	9.9	—	
Transportation, communication, electric, gas, and sanitary services	3,024	16,710	*94	*203	3,337	1,863	4,683	—	—	9.4	15.8	—	21.8	21.4	—	
Trucking and warehousing	*222	*3,467	*20	*58	*1,090	*183	*1,180	—	—	—	—	—	—	—	—	
Other	2,802	13,243	*74	*145	2,247	1,680	3,513	—	—	9.8	14.7	—	19.1	22.0	—	
Wholesale and retail trade	1,263	96,715	407	8,744	3,371	848	4,507	*8	*78	14.3	20.9	40.1	20.5	28.4	—	
Wholesale trade	**	**	**	**	**	**	**	—	—	—	—	—	—	—	—	
Retail trade	1,081	85,277	319	7,615	2,876	699	3,585	*8	*78	15.5	22.7	44.3	22.2	31.3	—	
Food stores	*91	*9,356	*64	*207	*485	*91	*485	—	—	—	—	—	—	—	—	
Automotive dealers and service stations	*65	*27,878	*65	*1,788	*462	*44	*643	—	—	—	—	—	—	—	—	
Eating and drinking places	*47	*9,711	*47	*3,395	*272	*22	*338	—	—	—	—	—	—	—	—	
Direct selling organizations	435	1,362	*45	*14	44	*258	*143	—	—	25.7	59.7	—	—	50.9	—	
Other retail trade	443	36,972	98	2,201	1,413	284	1,978	*8	*78	24.9	33.8	43.4	29.4	38.9	—	
Wholesale and retail trade not allocable	**	**	**	**	**	**	**	—	—	—	—	—	—	—	—	
Finance, insurance, and real estate	1,538	20,847	36	1,086	8,741	942	10,453	*8	*126	13.6	18.4	21.8	16.6	48.0	—	
Finance	**	**	**	**	**	**	**	—	—	—	—	—	—	—	—	
Insurance agents, brokers, and service	**	**	**	**	**	**	**	—	—	—	—	—	—	—	—	
Real estate	1,290	17,264	33	556	7,052	731	8,686	—	—	14.9	19.1	42.6	18.5	50.8	—	
Services	11,511	201,535	1,820	24,890	79,772	8,189	89,375	267	1,260	7.6	13.6	25.2	7.8	10.8	82.8	
Hotels and other lodging places	*73	*1,816	*27	*60	*240	*27	*379	—	—	—	—	—	—	—	—	
Personal services	1,295	16,255	249	2,685	4,015	945	4,391	*8	*2	15.3	25.1	36.2	25.9	38.5	—	
Business services	3,126	40,221	306	2,180	22,117	2,405	23,562	—	—	15.3	17.5	36.3	20.8	26.7	—	
Automobile repair and services	*109	*1,092	—	—	*151	*84	*200	—	—	—	—	—	—	—	—	
Amusement and recreation services, except motion pictures	1,067	8,172	*33	*349	2,073	830	3,891	—	—	43.9	43.5	—	41.0	17.7	—	
Medical and health services	1,232	49,437	394	5,997	25,453	1,117	25,977	37	38	12.9	11.5	14.4	11.2	38.5	10.9	
Offices of physicians	476	32,593	207	4,243	17,534	428	17,876	*27	*23	16.0	14.1	16.3	14.0	49.2	—	
Offices of dentists	374	14,382	181	1,719	6,120	315	6,200	—	—	25.4	24.1	30.7	24.3	—	—	
Other medical services	382	2,462	*6	*35	1,799	374	1,901	—	—	27.9	22.1	—	22.8	93.3	—	
Legal services	1,378	38,062	330	5,135	17,684	1,081	18,742	68	116	21.2	15.1	30.5	12.6	34.1	44.9	
Other services	3,231	46,480	481	8,484	8,039	1,700	12,133	146	1,102	15.8	53.4	69.4	26.4	19.5	95.7	
Nature of business not allocable	*154	*353	**	**	*109	*104	*157	—	—	—	—	—	—	—	—	

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Footnotes at end of table.

Table 1.5—Receipts, Payroll, Net Income, and New Jobs Credit, 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		Net income less deficit	Net income		New jobs credit		Coefficient of variation (Percent) ¹						
			Number of businesses	Amount		Number of businesses	Amount	Number of businesses	Amount	Number of businesses	Business receipts	Payroll	Net income	Deficit	New jobs credit	
Florida																
All industries	396,020	12,265,600	102,242	1,289,391	1,883,298	278,588	2,351,498	8,467	16,433	2.0	3.4	7.1	2.7	6.6	14.1	
All nonfarm industries	352,064	11,578,292	84,483	1,244,746	1,983,687	264,585	2,287,791	7,895	15,846	0.4	3.3	7.3	2.8	7.1	15.3	
Agriculture, forestry, and fishing	60,182	1,100,457	24,785	161,320	-16,737	25,515	160,791	1,283	3,039	13.8	18.5	22.8	15.4	13.0	39.1	
Farms	43,956	687,308	17,779	44,645	-100,389	14,001	63,707	572	587	18.2	27.1	18.5	22.1	13.8	29.4	
Field crop	6,216	69,514	1,399	3,510	14,551	3,601	19,679	40.9	31.5	30.8	48.8	34.5	—	
Beef cattle feedlots	—	—	—	—	—	—	—	—	—	—	—	—	—	
Beef cattle, except feedlots	17,061	64,270	3,181	5,841	-77,933	3,284	4,909	59	233	34.2	26.3	—	—	—	34.6	
Hogs, sheep, and goats	5,312	288,375	4,532	7,278	-22,864	121	64	486	144	—	—	—	—	—	—	
Dairy farms	—	—	—	—	—	—	
Poultry and eggs	253	15,051	2,178	253	2,178	—	—	—	—	—	—	—	—	
General livestock, except animal specialty	729	21,957	698	746	-3,734	35	531	59.8	—	—	48.2	—	—	
Other	14,372	215,373	7,704	25,353	-13,570	6,695	35,207	19	134	26.2	18.9	25.8	28.0	19.1	50.8	
Other agriculture, forestry, and fishing	16,226	413,149	7,006	116,675	83,652	11,514	97,084	711	2,452	14.7	20.3	30.7	21.0	30.3	—	
Mining	419	33,763	164	3,314	-7,418	169	5,595	23.5	23.0	42.7	39.5	36.0	—	
Construction	39,550	1,838,791	13,414	264,009	235,773	35,216	257,650	1,638	4,862	9.0	11.8	17.1	10.5	34.2	37.8	
General building contractors and operative builders	6,484	578,663	3,035	64,293	41,227	4,895	48,208	324	1,865	22.1	20.2	35.4	22.7	38.8	—	
Special trade contractors	30,118	911,373	9,307	171,609	175,817	27,390	189,049	1,257	2,668	10.6	15.9	21.1	12.7	51.3	—	
Other construction	2,948	146,755	1,072	28,107	18,729	2,931	19,393	57	329	33.5	44.0	59.0	37.2	96.8	—	
Manufacturing	6,346	274,889	2,365	41,808	37,039	4,038	44,313	22.2	22.4	27.4	28.1	37.4	—	
Transportation, communication, electric, gas, and sanitary services	13,308	420,394	3,180	37,373	60,653	11,440	72,758	6	99	16.5	19.0	26.7	20.9	43.0	—	
Trucking and warehousing	10,184	315,817	2,175	29,584	50,727	8,389	60,528	6	99	18.7	20.6	29.6	23.9	52.3	—	
Other	3,122	104,577	1,005	7,789	9,926	3,051	12,227	—	—	36.4	44.5	61.3	37.7	38.3	—	
Wholesale and retail trade	90,261	5,230,757	27,181	346,346	377,874	59,799	467,275	1,564	3,652	5.0	6.4	10.7	7.5	14.4	22.1	
Wholesale trade	17,956	1,295,803	2,427	33,686	159,420	14,121	176,128	12.4	13.0	29.2	14.3	39.0	52.9	
Retail trade	65,921	3,849,441	24,476	311,605	221,900	42,311	279,398	1,347	3,045	6.2	7.8	11.5	9.3	17.3	24.4	
Food stores	4,853	508,245	2,125	30,057	24,113	4,002	25,255	162	102	25.9	22.0	28.6	25.0	57.7	—	
Automotive dealers and service stations	6,615	1,233,065	5,080	80,469	33,465	4,468	45,817	78	327	17.5	15.6	19.5	20.9	56.1	—	
Eating and drinking places	9,643	620,815	5,287	98,050	38,180	6,930	43,616	398	1,881	18.4	21.9	27.0	25.2	36.6	38.4	
Direct selling organizations	18,486	131,150	1,397	692	19,818	11,850	24,944	17	9	13.4	26.7	—	29.5	28.0	—	
Other retail trade	26,324	1,356,168	10,587	102,337	106,324	15,061	139,764	692	626	10.0	12.7	17.3	13.9	20.1	36.4	
Wholesale and retail trade not allocable	6,384	85,513	278	1,055	-3,446	3,367	11,751	22.6	26.8	32.2	35.4	33.9	—	
Finance, insurance, and real estate	45,980	749,062	2,014	29,970	289,809	33,675	340,008	870	679	7.3	9.6	18.3	9.4	20.2	32.4	
Finance	857	69,160	12	2,264	7,094	685	17,335	40.7	35.0	—	41.0	41.4	—	
Insurance agents, brokers, and service	6,744	216,420	921	15,749	87,945	5,528	90,726	437	355	20.1	23.3	28.6	19.5	39.9	—	
Real estate	38,379	463,482	1,081	11,957	194,770	27,462	231,947	8.1	10.1	20.7	11.3	24.6	—	
Services	139,976	2,819,487	29,139	405,251	906,305	108,734	1,003,110	2,798	3,750	3.8	5.8	15.6	4.9	10.6	18.8	
Hotels and other lodging places	6,408	134,234	698	9,734	-4,822	2,352	9,922	23.2	26.3	28.1	47.2	26.4	—	
Personal services	22,157	244,596	5,439	61,349	39,232	16,484	53,021	12.7	19.5	36.3	19.3	38.2	—	
Business services	33,875	499,624	3,889	77,982	178,315	27,424	186,301	59	118	9.3	17.2	64.3	11.6	21.6	—	
Automobile repair and services	6,803	294,275	2,844	54,000	40,758	5,829	45,177	145	135	22.4	26.6	31.8	26.4	70.5	—	
Amusement and recreation services, except motion pictures	15,176	186,621	1,405	13,147	32,422	9,949	58,878	156	188	14.6	19.7	36.7	21.3	17.7	—	
Medical and health services	15,054	711,563	6,702	90,545	357,755	13,773	363,058	768	1,112	11.8	9.3	12.0	9.2	37.8	27.4	
Offices of physicians	6,286	372,441	3,530	44,120	197,017	5,980	200,296	385	634	15.4	12.2	17.1	11.9	49.6	34.4	
Offices of dentists	2,241	186,583	2,184	28,182	92,055	1,982	92,511	383	478	23.1	19.8	23.9	19.6	99.1	—	
Other medical services	6,527	152,539	988	18,243	68,683	5,811	70,251	21.9	22.9	24.7	24.1	69.5	—	
Legal services	6,429	231,507	3,313	27,623	122,191	5,529	124,699	515	776	18.6	18.1	24.5	16.2	81.9	—	
Other services	34,074	517,067	4,849	70,871	139,456	27,394	152,054	1,098	1,191	9.5	15.4	34.6	13.2	30.5	43.9	
Nature of business not allocable	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	

Business Returns/1977 • Sole Proprietorships

Table 1.5—Receipts, Payroll, Net Income, and New Jobs Credit, 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		Net income less deficit	Net income		New jobs credit		Coefficient of variation (Percent) ^a						
			Number of businesses	Amount		Number of businesses	Amount	Number of businesses	Amount	Number of businesses	Business receipts	Payroll	Net income	Deficit	New jobs credit	
Georgia																
All Industries	208,880	7,711,146	79,283	756,132	\$40,662	143,908	1,138,552	5,819	3,961	3.7	5.0	8.7	4.0	12.5	20.4	
All nonfarm industries	167,474	6,802,416	53,500	689,993	939,974	129,875	1,073,969	3,293	3,601	1.1	4.1	9.0	3.9	11.3	21.6	
Agriculture, forestry, and fishing	46,698	1,054,453	29,031	104,902	−77,710	16,715	96,357	2,526	360	16.9	25.2	26.1	22.3	19.9	60.8	
Farms	41,406	908,730	25,783	86,139	−89,312	14,033	64,583	2,526	360	18.9	28.9	30.7	28.6	20.9	60.8	
Field crop	8,156	278,946	4,348	33,257	−56,128	2,333	15,435	“	“	44.4	29.6	35.8	41.2	29.7	—	
Beef cattle feedlots	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
Beef cattle, except feedlots	12,103	45,029	7,168	6,313	−43,111	2,989	7,049	“	“	32.8	37.8	57.6	—	46.2	—	
Hogs, sheep, and goats	*6,280	*325,771	5,620	*24,122	*5,544	*3,525	*15,954	—	—	—	—	—	—	—	—	
Dairy farms	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
Poultry and eggs	*3,860	*158,700	*3,860	*16,390	*15,673	*3,834	*15,908	“	“	—	—	—	—	—	—	
General livestock, except animal specialty	*914	*14,159	*433	*209	*3,238	*5	*125	—	—	—	—	—	—	—	—	
Other	10,093	86,125	4,354	5,848	−6,964	1,347	10,112	*2,517	*271	40.1	34.4	32.8	37.4	30.6	—	
Other agriculture, forestry, and fishing	5,292	145,723	3,248	18,763	21,802	2,682	31,774	—	—	23.5	27.9	37.2	34.7	43.8	—	
Mining	96	3,541	—	—	−33	59	688	*10	*90	31.5	16.3	—	39.3	11.8	—	
Construction	22,089	820,931	10,829	145,062	133,193	18,898	144,397	*15	*249	11.6	15.4	25.4	14.5	44.3	—	
General building contractors and operative builders	2,863	309,192	1,398	40,206	23,983	2,109	29,443	*15	*249	30.3	26.3	46.7	32.0	73.9	—	
Special trade contractors	17,216	440,062	8,833	89,224	94,050	14,779	99,794	—	—	13.6	21.0	31.9	18.0	50.2	—	
Other construction	*2,010	*71,677	*398	*5,632	*15,160	*2,010	*15,160	—	—	—	—	—	—	—	—	
Manufacturing	3,415	227,955	1,552	52,316	24,810	3,101	29,653	*61	*106	30.8	33.4	48.1	34.7	64.3	—	
Transportation, communication, electric, gas, and sanitary services	5,857	146,971	*1,638	*3,969	23,985	5,212	25,619	*248	*114	23.9	29.8	—	34.0	58.9	—	
Trucking and warehousing	4,598	130,775	*915	*2,436	22,078	4,087	23,188	*248	*114	26.8	31.9	—	36.9	69.5	—	
Other	*1,259	*16,196	*721	*1,533	*1,917	*1,125	*2,431	—	—	—	—	—	—	—	—	
Wholesale and retail trade	49,580	3,716,523	17,384	205,391	184,467	32,128	247,265	1,396	1,331	6.4	7.2	11.4	9.6	19.7	30.5	
Wholesale trade	8,518	892,203	1,960	39,010	75,173	7,503	86,528	*44	*185	17.6	13.9	24.8	17.6	48.5	—	
Retail trade	38,767	2,680,242	15,160	161,865	98,052	22,463	149,218	1,347	1,127	7.5	9.0	13.3	12.1	21.6	34.9	
Food stores	4,922	531,381	1,437	27,718	11,822	3,347	20,700	“	*90	24.4	21.9	31.0	33.2	45.9	—	
Automotive dealers and service stations	8,028	1,114,533	3,842	57,175	33,678	5,796	44,639	646	593	17.6	15.8	24.7	21.7	49.1	55.0	
Eating and drinking places	2,866	105,154	2,081	12,209	3,470	*1,679	*8,212	—	—	31.2	34.5	44.2	—	62.8	—	
Direct selling organizations	7,443	55,078	*382	*453	*1,255	4,425	5,144	—	—	19.8	30.0	—	35.6	57.1	—	
Other retail trade	15,508	874,096	7,418	64,310	47,827	7,216	70,523	*696	*444	13.0	15.5	21.2	19.4	35.8	—	
Wholesale and retail trade not allocable	2,295	144,078	*264	*4,516	11,242	2,162	11,519	*5	*19	34.2	48.1	—	56.6	99.1	—	
Finance, insurance, and real estate	21,295	328,819	1,827	17,846	115,812	16,709	138,809	*22	*7	13.1	13.9	27.3	14.6	15.2	—	
Finance	*165	*493	—	*73	*133	*150	—	—	—	—	—	—	—	—	—	
Insurance agents, brokers, and service	8,555	158,221	1,104	13,827	68,777	6,991	73,277	*17	*17	18.9	22.7	33.8	21.0	52.3	—	
Real estate	12,575	170,105	523	4,019	46,908	9,585	65,382	*5	*7	18.7	17.1	35.0	21.0	14.3	—	
Services	59,360	1,408,789	17,424	226,046	433,164	50,596	452,602	1,541	1,704	5.8	9.8	16.8	7.4	23.9	38.3	
Hotels and other lodging places	1,368	80,184	581	4,295	5,872	*1,244	*6,892	—	—	46.9	45.4	42.8	—	43.5	—	
Personal services	11,598	158,405	2,634	27,038	48,809	9,928	50,875	*189	*858	15.9	24.4	37.9	21.8	43.9	—	
Business services	10,427	112,868	2,178	25,713	30,706	9,468	34,582	—	—	16.1	31.0	48.4	24.2	57.7	—	
Automobile repair and services	4,628	293,416	3,617	73,731	34,855	4,350	37,408	*403	*232	26.1	30.8	40.7	26.9	87.9	—	
Amusement and recreation services, except motion pictures	5,167	70,537	*476	*1,933	4,990	2,473	9,999	—	—	27.0	58.5	—	52.8	43.1	—	
Medical and health services	7,035	450,353	4,094	76,442	200,800	7,034	200,808	567	305	16.3	16.4	22.5	12.1	—	—	
Offices of physicians	3,222	231,973	1,882	37,451	109,289	3,221	109,297	*168	*220	19.0	21.8	30.6	15.4	—	42.6	
Offices of dentists	1,581	170,641	1,581	30,785	70,171	1,581	70,171	*249	*71	28.8	29.2	35.7	23.4	—	—	
Other medical services	2,232	47,739	*531	*8,206	21,340	2,232	21,340	*150	*14	39.3	57.3	—	41.9	—	—	
Legal services	3,807	104,931	1,394	6,424	52,928	3,298	53,934	*249	*142	25.8	27.6	42.7	26.4	50.4	—	
Other services	15,130	138,095	2,450	11,070	54,405	12,801	58,004	*133	*167	14.2	19.6	43.9	20.5	54.5	—	
Nature of business not allocable	*490	*3,164	—	—	*3,164	*490	*3,164	—	—	—	—	—	—	—	—	

Table 1.5—Receipts, Payroll, Net Income, and New Jobs Credit, 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		Net income less deficit	Net income		New jobs credit		Coefficient of variation (Percent)*						
			Number of businesses	Amount		Number of businesses	Amount	Number of businesses	Amount	Number of businesses	Business receipts	Payroll	Net income	Deficit	New jobs credit	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)		
Hawaii																
All industries	47,039	1,064,189	6,802	115,560	189,054	31,806	229,002	1,016	1,678	3.3	5.2	11.7	4.1	6.3	12.0	
All nonfarm industries	42,192	974,531	5,984	100,605	185,077	29,594	215,130	1,013	1,656	1.6	4.5	8.7	3.2	7.2	13.2	
Agriculture, forestry, and fishing	6,664	108,997	976	16,830	5,748	3,167	17,700	*41	*91	21.6	31.5	61.1	35.9	11.5	—	
Farms	4,847	89,658	818	14,955	3,977	2,212	13,872	29.3	37.5	68.4	45.2	12.9	—	
Field crop	888	*10,508	*364	*461	-104	*130	*576	53.6	—	—	—	48.4	—	
Beef cattle feedlots	—	—	—	—	—	—	—	—	—	
Beef cattle, except feedlots	141	14,606	*34	*1,617	-4,250	*53	*254	42.4	39.4	—	—	2.4	—	
Hogs, sheep, and goats	—	—	—	—	—	—	
Dairy farms	—	—	—	—	—	—	—	—	
Poultry and eggs	—	—	—	—	—	—	
General livestock, except animal specialty	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
Other	3,814	62,328	418	12,741	8,403	2,019	13,030	—	—	35.1	51.0	80.2	48.0	26.6	—	
Other agriculture, forestry, and fishing	1,817	19,339	*158	*1,875	1,769	955	3,828	*38	*69	12.9	36.3	—	26.3	25.0	—	
Mining	70	*38	-2,513	*3	*17	—	—	41.0	—	—	—	28.3	—	
Construction	1,748	81,259	526	11,239	11,027	1,386	11,979	*71	*89	13.2	18.6	31.9	17.3	30.8	—	
General building contractors and operative builders	350	51,024	216	6,839	5,847	270	5,928	*37	*71	26.2	26.2	47.4	26.3	69.2	—	
Special trade contractors	1,249	21,760	236	3,438	3,732	969	4,589	*26	*10	16.1	25.5	40.4	25.3	33.6	—	
Other construction	*149	*8,475	*74	*965	*1,448	*147	*1,462	*8	*8	—	—	—	—	—	—	
Manufacturing	1,169	25,019	2,996	757	3,359	—	—	25.5	38.1	—	28.8	58.8	—	
Transportation, communication, electric, gas, and sanitary services	1,707	17,529	*143	*1,187	4,335	1,449	4,912	*20	(*1)	14.4	20.7	—	23.7	60.1	—	
Trucking and warehousing	*328	*4,874	*78	*642	*1,474	*282	*1,520	—	—	—	—	—	—	—	—	
Other	1,379	12,655	*65	*545	2,861	1,167	3,392	*20	(*1)	16.2	23.2	—	26.8	64.8	—	
Wholesale and retail trade	13,720	455,597	2,111	38,376	35,949	7,956	45,854	385	532	4.7	8.0	12.6	8.5	12.3	22.7	
Wholesale trade	1,988	77,202	280	5,782	10,083	1,588	11,119	*52	*174	22.5	19.9	48.5	20.0	26.2	—	
Retail trade	10,915	330,077	1,670	27,182	24,273	5,946	31,199	273	316	4.4	9.3	13.0	9.9	15.2	22.3	
Food stores	348	32,869	*67	*1,973	3,596	292	3,779	*22	*31	28.2	29.6	—	34.2	55.6	—	
Automotive dealers and service stations	558	89,025	195	5,585	3,674	360	4,467	*33	*27	21.6	21.6	27.3	24.5	52.7	—	
Eating and drinking places	682	56,215	534	9,860	3,821	477	4,668	*21	*64	20.4	21.3	24.4	24.4	39.1	—	
Direct selling organizations	5,816	12,962	*128	*9	-1,196	2,292	1,380	—	—	6.7	18.6	—	30.2	18.0	—	
Other retail trade	3,511	139,006	746	9,755	14,378	2,525	16,905	197	194	8.7	13.9	19.8	14.1	31.5	37.1	
Wholesale and retail trade not allocable	817	48,318	161	5,412	1,593	422	3,538	*60	*42	19.2	29.1	34.4	33.9	28.8	—	
Finance, insurance, and real estate	4,964	79,326	245	2,545	30,428	3,735	36,169	55	113	6.6	16.2	51.8	9.2	18.2	27.2	
Finance	*89	*1,172	*20	*138	*67	*41	*478	—	—	—	—	—	—	—	—	
Insurance agents, brokers, and service	1,690	20,591	*65	*405	12,834	1,410	13,807	*30	*42	11.8	15.0	—	15.8	47.5	—	
Real estate	3,185	57,563	160	2,002	17,527	2,284	22,084	25	71	8.4	21.7	65.0	11.7	19.8	29.0	
Services	16,870	295,338	2,626	39,960	100,659	13,230	108,520	444	853	4.4	6.8	14.5	5.2	15.0	20.5	
Hotels and other lodging places	235	10,385	*47	*1,806	-27	*208	*916	35.2	29.9	—	—	36.0	—	
Personal services	3,371	33,743	430	8,452	8,899	2,787	9,279	*36	*99	18.0	20.6	31.6	18.0	32.9	—	
Business services	3,862	38,484	336	7,923	13,574	2,941	15,001	76	175	8.5	20.9	60.5	13.6	31.4	44.5	
Automobile repair and services	854	34,059	*201	*2,275	4,616	534	5,319	*33	*20	18.7	31.1	—	29.1	55.1	—	
Amusement and recreation services, except motion pictures	1,389	8,825	*154	*1,453	1,704	947	2,969	*8	*119	15.0	29.3	—	27.2	37.4	—	
Medical and health services	1,445	90,007	679	9,824	45,257	1,377	45,454	187	287	11.3	9.6	14.0	8.7	36.6	27.0	
Offices of physicians	614	44,169	284	4,895	23,238	568	23,426	105	172	15.5	14.4	23.2	12.4	38.1	34.2	
Offices of dentists	304	30,441	234	3,832	14,666	284	14,675	*58	*111	18.8	17.6	19.6	16.7	97.3	—	
Other medical services	527	15,397	161	1,097	7,353	525	7,353	*24	*4	23.2	22.3	29.7	22.8	70.5	—	
Legal services	702	20,505	321	2,764	8,550	460	9,338	*46	*95	19.6	20.9	25.4	21.9	41.8	—	
Other services	5,012	59,330	458	6,063	17,998	3,966	20,244	**	*95	7.1	17.1	28.8	12.4	34.3	—	
Nature of business not allocable	*127	*1,086	—	—	*427	*123	*492	—	—	—	—	—	—	—	—	

Footnotes at end of table.

Table 1.5—Receipts, Payroll, Net Income, and New Jobs Credit, 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		Net income less deficit	Net income		New jobs credit		Coefficient of variation (Percent) ¹						
			Number of businesses	Amount		Number of businesses	Amount	Number of businesses	Amount	Number of businesses	Business receipts	Payroll	Net income	Deficit	New jobs credit	
Idaho																
All Industries	81,882	2,564,121	36,189	245,666	214,560	52,250	382,793	2,648	4,068	4.1	3.6	5.9	4.5	9.6	14.5	
All nonfarm industries	49,958	1,870,485	14,829	190,067	241,617	37,071	287,443	2,009	3,255	1.2	2.9	5.5	2.7	7.1	11.2	
Agriculture, forestry, and fishing	33,495	722,735	21,843	57,367	-21,991	16,372	101,943	684	842	10.0	10.4	17.6	15.4	12.8	51.6	
Farms	31,924	693,636	21,360	55,599	-27,057	15,179	95,350	639	813	10.5	10.8	18.1	16.4	12.9	54.6	
Field crop	16,278	429,593	11,230	42,522	-3,950	8,773	67,115	317	119	14.3	14.8	23.1	18.7	19.1	39.0	
Beef cattle feedlots	123	5,308	-35	21	39	—	—	—	—	—	—	—	—	
Beef cattle, except feedlots	7,511	97,325	4,804	5,812	-21,798	3,107	7,927	280	558	25.1	18.9	26.6	39.1	23.6	94.7	
Hogs, sheep, and goats	1,244	10,319	113	167	1,487	892	2,275	—	—	—	—	—	—	—	—	
Dairy farms	782	35,542	736	1,283	-1,827	658	2,215	20	35	—	—	—	—	—	—	
Poultry and eggs	34	1	-196	—	—	—	—	—	—	—	—	—	—	
General livestock, except animal specialty	1,831	54,305	1,499	1,222	-2,944	140	1,190	48.9	27.3	37.8	52.2	51.5	—	
Other	4,121	61,243	2,967	4,773	-1,448	1,588	14,589	31.3	43.0	34.7	58.7	27.7	—	
Other agriculture, forestry, and fishing	1,571	29,099	483	1,768	5,066	1,193	6,593	45	29	14.5	23.1	33.8	22.5	44.7	—	
Mining	114	2,528	*9	*85	536	79	1,212	*9	*77	40.0	42.1	—	44.4	22.9	—	
Construction	9,460	407,760	3,446	59,763	63,428	8,453	68,711	186	243	8.6	8.1	12.5	7.4	27.8	31.8	
General building contractors and operative builders	2,436	197,912	953	23,349	18,570	2,171	21,694	*103	*66	21.1	13.5	17.0	14.3	38.6	—	
Special trade contractors	6,396	172,069	2,289	28,477	39,242	5,780	40,441	*48	*88	9.9	11.4	21.5	9.3	41.4	—	
Other construction	628	37,779	204	7,937	5,616	502	6,576	*35	*89	22.2	17.4	24.3	27.3	70.9	—	
Manufacturing	1,559	59,793	491	10,020	4,856	771	9,288	*25	*337	14.2	20.4	28.1	22.5	28.2	—	
Transportation, communication, electric, gas, and sanitary services	2,086	73,169	712	8,847	7,200	1,573	11,534	*60	*151	12.2	13.5	20.4	18.6	30.9	—	
Trucking and warehousing	1,554	63,407	563	8,060	4,428	1,079	8,594	*40	*142	14.0	14.8	21.7	22.2	32.1	—	
Other	532	9,762	*149	*787	2,772	494	2,940	*20	*9	25.7	32.7	—	33.3	65.0	—	
Wholesale and retail trade	13,092	928,384	4,773	70,300	45,535	7,066	60,336	843	1,291	4.1	5.2	8.8	7.0	12.6	14.9	
Wholesale trade	1,997	243,730	556	9,692	8,588	1,314	11,694	44	137	11.7	9.4	24.2	13.1	31.0	48.6	
Retail trade	10,587	652,590	4,056	58,561	34,424	6,247	45,968	762	1,131	4.7	6.7	9.6	8.6	13.9	15.8	
Food stores	564	111,292	443	6,773	3,153	330	4,204	75	124	22.9	19.6	22.4	23.0	54.3	18.6	
Automotive dealers and service stations	1,164	211,376	718	11,315	6,509	856	8,249	145	269	14.1	13.3	17.6	17.7	39.3	31.9	
Eating and drinking places	1,530	117,207	1,209	20,849	8,232	1,116	10,847	*190	*232	13.6	15.9	18.0	19.3	35.7	—	
Direct selling organizations	3,950	10,554	*174	*95	-736	1,837	994	*47	*64	8.7	18.8	—	20.2	19.4	—	
Other retail trade	3,379	202,161	1,512	19,529	17,266	2,108	21,674	305	442	9.0	11.3	18.4	13.6	20.9	24.3	
Wholesale and retail trade not allocable	508	32,064	161	2,047	2,523	405	2,674	*37	*23	24.7	36.4	35.0	31.3	68.3	—	
Finance, insurance, and real estate	4,846	89,092	554	2,364	43,001	4,139	47,597	204	157	7.2	8.7	22.5	8.9	6.7	31.9	
Finance	109	2,092	*27	*14	-1,815	*77	*1,720	—	—	48.8	34.8	—	5.0	—	—	
Insurance agents, brokers, and service	1,238	25,803	277	1,510	14,175	1,080	14,587	*76	*53	14.8	17.0	30.9	18.0	50.6	—	
Real estate	3,499	61,097	250	840	30,641	2,982	31,310	128	104	8.6	10.8	31.1	10.8	22.7	37.9	
Services	16,917	274,217	4,336	36,742	71,701	12,662	81,794	637	970	3.4	7.7	13.6	8.5	12.7	21.1	
Hotels and other lodging places	703	13,872	256	710	367	330	2,293	3	22	21.2	25.5	29.4	33.8	36.1	24.8	
Personal services	3,422	31,545	933	4,420	5,601	2,898	6,621	*81	*127	9.5	21.7	33.5	19.6	31.4	—	
Business services	3,444	44,927	591	5,694	11,116	2,610	12,830	*134	*248	8.4	20.9	42.3	16.9	24.2	—	
Automobile repair and services	1,061	44,759	416	7,751	5,272	735	5,728	*78	*132	17.3	29.1	41.4	26.8	43.8	—	
Amusement and recreation services, except motion pictures	1,599	10,435	*200	*1,058	-236	814	1,682	—	—	14.5	37.6	—	37.1	23.4	—	
Medical and health services	1,435	77,220	966	12,046	33,453	1,297	33,621	240	256	12.1	12.5	19.9	11.5	24.9	28.8	
Offices of physicians	413	25,198	222	3,498	13,881	351	13,997	*42	*61	20.1	17.8	23.5	17.0	20.5	—	
Offices of dentists	367	30,984	328	4,517	14,265	367	14,265	*117	*117	22.3	19.6	21.0	19.2	—	—	
Other medical services	655	21,038	416	4,031	5,307	579	5,359	*81	*78	20.3	30.1	51.1	29.9	66.6	—	
Legal services	373	10,867	252	1,587	5,160	318	5,457	*64	*69	23.5	27.6	31.4	26.8	53.1	—	
Other services	4,880	40,592	722	3,476	10,968	3,620	13,562	*37	*96	7.4	18.9	29.4	14.9	31.0	—	
Nature of business not allocable	*313	*6,443	*25	*178	*294	*235	*378	—	—	—	—	—	—	—	—	

Footnotes at end of table.

Table 1.5—Receipts, Payroll, Net Income, and New Jobs Credit, 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		Net income less deficit	Net income		New jobs credit		Coefficient of variation (Percent) ^a						
			Number of businesses	Amount		Number of businesses	Amount	Number of businesses	Amount	Number of businesses	Business receipts	Payroll	Net income	Deficit	New jobs credit	
Illinois																
All industries	569,939	21,119,580	173,935	1,687,395	3,646,580	415,242	4,324,714	9,098	15,828	2,7	3,5	5,1	3,3	8,8	12,3	
All nonfarm industries	398,759	16,437,671	104,504	1,578,078	2,613,265	298,389	3,168,308	8,806	15,627	.9	2,8	5,3	2,5	7,0	13,2	
Agriculture, forestry, and fishing	180,577	4,825,741	72,204	133,318	885,799	121,311	1,198,335	588	407	8,5	12,3	16,9	10,2	16,4	26,6	
Farms	171,180	4,681,909	69,431	109,317	833,315	116,853	1,156,406	280	201	8,9	12,7	19,0	10,5	16,8	29,4	
Field crop	119,106	3,146,934	46,146	48,844	755,511	92,158	928,117	256	144	10,9	16,1	19,0	11,8	24,6	32,3	
Beef cattle feedlots	11,656	475,764	4,199	10,345	18,837	7,041	53,837	—	—	—	—	—	—	—	—	
Beef cattle, except feedlots	11,33	15,337	“29	“99	“726	“29	“909	—	—	—	—	—	—	—	—	
Hogs, sheep, and goats	21,191	651,753	10,574	34,988	63,338	10,871	113,856	—	—	27,9	35,5	49,0	38,2	43,6	—	
Dairy farms	2,576	80,499	2,298	2,032	23,608	“2,476	“25,911	—	—	67,4	55,1	75,6	—	31,5	—	
Poultry and eggs	135	“420	“17	“20	“992	—	—	—	—	—	—	—	—	—	—	
General livestock, except animal specialty	3,107	210,328	2,768	6,842	15,132	“736	“20,973	“..	“..	66,8	59,2	95,9	—	76,6	—	
Other	13,376	100,854	3,402	6,147	“41,393	3,742	12,803	“..	“..	29,7	33,5	38,9	40,6	43,4	—	
Other agriculture, forestry, and fishing	9,397	143,832	2,773	24,001	32,484	4,458	41,829	“308	“206	17,9	24,5	38,3	27,7	30,3	—	
Mining	3,414	139,203	188	6,382	“15,402	1,147	18,421	47	205	18,0	15,2	27,7	29,3	16,0	29,6	
Construction	46,453	2,125,545	16,989	368,410	361,281	38,885	390,412	1,248	2,905	7,6	8,7	13,6	9,2	31,0	32,4	
General building contractors and operative builders	8,467	877,096	4,016	117,237	58,826	5,923	74,672	“392	“1,008	18,1	18,5	23,1	19,8	46,5	—	
Special trade contractors	34,312	1,267,386	11,702	229,450	254,438	29,598	266,942	856	1,897	9,2	12,6	18,2	11,3	41,7	37,7	
Other construction	3,674	181,063	1,271	21,723	48,017	3,164	48,798	—	—	25,6	30,1	39,8	29,0	70,2	—	
Manufacturing	9,812	425,635	4,041	69,669	78,459	6,834	83,316	“727	“824	18,3	20,5	26,2	19,7	38,2	—	
Transportation, communication, electric, gas, and sanitary services	15,117	784,447	3,876	99,877	89,595	11,812	101,567	“150	“138	14,1	17,8	34,8	17,9	44,0	—	
Trucking and warehousing	11,434	532,738	2,796	62,195	65,938	9,072	76,783	“6	“75	16,3	20,7	44,4	21,0	48,3	—	
Other	3,683	251,709	1,080	37,682	23,657	2,740	24,784	“144	“63	28,9	34,3	55,1	34,5	44,8	—	
Wholesale and retail trade	105,831	8,111,219	37,484	541,867	522,954	72,702	648,283	1,869	4,790	4,4	5,1	7,9	6,5	13,0	22,9	
Wholesale trade	18,896	2,294,576	5,227	82,572	242,658	17,309	252,703	227	571	11,4	9,2	16,9	11,7	25,7	46,6	
Retail trade	84,655	5,690,537	32,097	455,311	267,621	54,127	380,808	1,637	4,202	5,1	6,3	9,0	8,0	14,2	25,4	
Food stores	5,352	904,894	3,276	73,113	27,303	3,639	37,167	“158	“465	23,1	16,5	23,4	22,6	40,4	—	
Automotive dealers and service stations	10,908	2,157,185	5,624	138,694	71,124	7,916	87,987	563	743	14,4	11,3	16,0	15,5	37,7	37,9	
Eating and drinking places	10,527	721,160	8,068	92,982	41,591	7,259	59,915	344	1,682	17,0	18,4	21,9	23,0	34,7	43,0	
Direct selling organizations	23,282	158,642	“1,563	“1,613	27,551	16,477	35,415	—	—	11,0	24,3	—	26,1	35,3	—	
Other retail trade	34,586	1,748,656	13,566	144,369	100,052	18,836	160,324	572	1,312	8,5	11,4	15,9	13,2	20,6	45,7	
Wholesale and retail trade not allocable	2,280	126,104	“160	“3,784	12,675	“1,266	“14,772	“5	“17	39,2	53,0	—	—	63,5	—	
Finance, insurance, and real estate	49,203	1,187,177	3,870	47,412	474,209	37,331	514,433	921	1,619	7,7	8,2	25,3	7,7	17,4	58,1	
Finance	3,422	203,955	618	5,394	39,141	2,166	59,491	“28	“27	24,8	9,1	35,4	21,2	26,2	—	
Insurance agents, brokers, and service	13,111	405,217	2,353	23,073	200,661	11,545	203,232	“374	“353	13,1	15,1	26,5	13,1	58,5	—	
Real estate	32,670	578,005	899	18,945	234,407	23,620	251,710	518	1,239	10,3	13,2	53,7	11,1	24,8	73,2	
Services	158,512	3,518,299	35,283	420,660	1,271,509	124,675	1,368,270	3,538	4,940	3,6	5,3	10,0	4,6	14,2	22,7	
Hotels and other lodging places	2,283	73,442	“704	“10,995	2,796	“1,386	“11,917	—	—	35,4	37,5	—	—	80,6	—	
Personal services	32,384	505,213	8,122	81,870	143,048	26,581	151,580	“622	“1,318	9,5	14,4	20,4	14,1	36,0	—	
Business services	35,247	517,074	6,237	59,966	162,598	28,844	185,218	380	505	10,0	15,0	34,6	12,8	28,5	63,9	
Automobile repair and services	9,501	522,679	3,941	83,719	82,319	7,188	86,460	“449	“555	16,9	21,3	31,0	19,5	41,8	—	
Amusement and recreation services, except motion pictures	16,881	177,256	1,081	3,901	41,177	8,703	66,182	“..	“..	15,9	27,0	35,6	39,7	24,7	—	
Medical and health services	19,355	1,016,760	8,510	115,146	530,701	16,903	541,399	1,377	1,168	9,6	8,0	11,9	7,4	52,7	26,0	
Offices of physicians	7,275	504,095	4,191	53,918	292,403	6,298	298,165	372	459	12,0	10,3	17,0	9,6	74,4	45,9	
Offices of dentists	3,815	301,652	2,623	43,183	148,469	3,815	148,469	677	462	19,4	16,5	20,3	15,6	—	37,8	
Other medical services	8,265	211,013	1,696	18,035	89,829	6,790	94,765	“328	“247	18,0	20,1	31,6	20,5	74,4	—	
Legal services	8,019	237,762	2,474	19,123	126,427	6,805	130,226	270	515	15,1	16,9	26,1	14,6	30,8	43,0	
Other services	34,842	468,113	4,214	45,940	182,443	28,265	195,288	“..	“..	8,5	13,9	30,6	12,5	28,9	—	
Nature of business not allocable	*1,020	*2,314	—	—	*176	*745	*677	—	—	—	—	—	—	—	—	

Table 1.5—Receipts, Payroll, Net Income, and New Jobs Credit, 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		Net income less deficit	Net income		New jobs credit		Coefficient of variation (Percent) ¹						
			Number of businesses	Amount		Number of businesses	Amount	Number of businesses	Amount	Number of businesses	Business receipts	Payroll	Net income	Deficit	New jobs credit	
Indiana																
All Industries	346,635	10,878,389	133,954	926,464	1,587,845	248,143	1,956,869	6,719	13,856	4,3	4.9	7.4	5.6	15.2	13.8	
All nonfarm industries	193,982	7,877,693	58,503	783,412	1,232,547	148,761	1,338,175	6,440	12,246	1.2	4.2	6.8	3.6	11.4	14.1	
Agriculture, forestry, and fishing	156,340	3,051,518	75,718	146,945	365,729	101,032	633,837	279	1,810	9.8	13.8	30.2	15.7	20.6	42.2	
Farms	152,653	3,000,696	75,451	145,052	355,298	99,382	618,694	279	1,810	10.0	14.0	30.5	16.1	20.9	42.2	
Field crop	99,243	1,847,977	52,444	78,799	275,013	68,635	440,172	261	1,526	12.6	17.2	45.4	19.7	28.3	57.2	
Beef cattle feedlots	14,964	361,459	5,907	26,111	-19,318	6,993	19,046	*12	*78	32.1	56.1	65.4	44.4	35.2	—	
Beef cattle, except feedlots	10,373	353,198	9,188	15,370	9,780	5,491	45,109	—	—	34.3	38.6	68.1	34.8	71.4	—	
Hogs, sheep and goats	8,896	257,907	*3,100	*5,407	74,888	*6,539	*77,165	—	—	49.8	47.0	—	—	79.5	—	
Dairy farms	*5	*9,405	*5	*40	*46	—	—	—	—	—	—	—	—	—	—	
Poultry and eggs	*303	*20,596	*286	*789	*2,241	—	—	—	—	—	—	—	—	
General livestock except animal specialty	18,779	150,154	4,511	18,536	17,222	6	6	32.2	47.9	89.1	—	31.4	63.6	
Other	3,887	50,822	*267	*1,893	10,431	*1,650	*15,143	—	—	29.1	41.9	—	—	47.0	—	
Other agriculture, forestry, and fishing	391	39,514	*18	*1,802	-995	314	4,903	*11	*202	68.2	19.8	—	34.1	46.0	—	
Mining	23,915	1,017,696	12,256	166,667	170,161	19,533	184,869	1,550	2,512	10.6	13.1	18.0	13.2	35.1	40.5	
Construction	3,939	334,348	2,510	49,751	23,824	2,471	29,466	*272	*932	25.0	25.4	35.6	32.6	42.1	—	
General building contractors and operative builders	17,900	581,228	8,979	100,029	126,464	15,501	134,023	*1,088	*1,126	12.7	16.9	22.8	15.8	59.5	—	
Special trade contractors	2,076	102,320	*767	*16,887	19,873	*1,561	*21,380	*190	*454	36.9	38.8	—	—	61.0	—	
Other construction	3,921	154,495	1,235	24,041	35,247	3,024	35,866	*144	*756	24.3	32.0	42.9	38.3	50.6	—	
Manufacturing	13,929	281,242	2,714	33,003	45,962	10,409	55,025	*10	*193	14.8	20.6	45.7	20.3	35.9	—	
Transportation, communication, electric, gas, and sanitary services	9,619	202,304	1,538	14,266	27,648	6,553	35,099	*5	*192	18.1	22.9	45.9	26.1	38.9	—	
Trucking and warehousing	4,310	78,938	*1,176	*18,737	18,314	3,856	19,926	*5	*1	26.7	44.8	—	33.0	92.3	—	
Wholesale and retail trade	56,910	4,502,177	21,119	370,856	300,470	40,151	335,752	2,383	4,583	8.0	7.2	10.8	8.5	19.2	25.3	
Wholesale trade	5,604	725,211	846	29,841	55,862	3,942	58,344	*287	*210	22.4	13.3	24.1	20.4	54.6	—	
Retail trade	48,156	3,639,660	19,775	335,682	236,190	34,670	266,499	1,844	3,881	6.7	6.5	11.8	9.8	21.3	27.3	
Food stores	3,445	480,239	2,441	38,688	18,302	2,271	21,869	*138	*46	30.2	25.2	29.4	29.4	58.0	—	
Automotive dealers and service stations	5,745	1,448,919	4,488	88,624	66,241	5,147	68,465	535	1,167	18.8	15.6	18.1	19.2	45.2	26.9	
Eating and drinking places	4,129	488,844	3,598	99,107	31,869	2,974	37,356	*496	*1,245	23.7	25.5	29.8	29.7	53.6	—	
Direct selling organizations	15,703	82,537	*1,233	*1,036	9,419	10,501	16,173	—	—	13.4	21.7	—	24.3	37.0	—	
Other retail trade	19,134	1,129,121	8,015	108,227	110,359	13,777	122,636	*675	*1,423	11.8	14.3	18.7	15.9	38.8	—	
Wholesale and retail trade not allocable	3,150	137,306	*498	*5,333	8,418	1,539	10,909	*252	*492	28.8	45.2	—	49.8	60.0	—	
Finance, insurance, and real estate	19,304	420,878	2,249	12,893	142,414	14,814	157,714	158	507	11.9	15.3	26.8	14.2	42.0	40.3	
Finance	*164	*5,469	*6	*80	*371	*152	*211	—	—	—	—	—	—	
Insurance agents, brokers, and service	7,816	203,573	1,361	7,257	85,328	6,279	90,279	19.4	24.3	39.4	20.7	57.5	—	
Real estate	11,324	211,836	882	5,556	57,456	8,383	67,224	*140	*410	15.6	19.6	34.5	19.0	58.9	—	
Services	70,159	1,390,171	18,265	171,947	524,335	57,882	542,588	2,184	3,493	5.8	7.4	12.2	6.7	19.0	23.6	
Hotels and other lodging places	*1,552	*39,289	*507	*4,928	*6,930	*763	*9,071	—	—	—	—	—	—	
Personal services	21,654	252,001	4,834	27,835	69,853	17,674	71,999	*268	*233	11.9	21.1	30.8	18.9	37.3	—	
Business services	8,477	150,958	1,584	26,424	44,232	6,851	46,311	17.8	25.9	46.8	22.7	48.8	—	
Automobile repair and services	7,017	185,953	1,412	22,813	36,036	6,279	36,373	*378	*899	21.7	28.1	43.8	28.2	64.0	—	
Amusement and recreation services except motion pictures	5,468	77,234	*1,388	*3,395	5,531	3,500	13,714	—	—	22.6	35.1	—	43.2	36.0	—	
Medical and health services	6,236	442,892	4,018	57,390	245,015	5,732	246,253	870	1,191	13.3	11.3	14.4	10.7	55.9	35.7	
Offices of physicians	2,821	224,573	1,867	24,845	135,138	2,680	136,199	457	473	14.8	13.3	16.3	13.1	64.3	48.5	
Offices of dentists	1,639	166,292	1,500	25,356	87,131	1,633	87,149	*413	*718	25.0	22.1	26.2	21.1	26.1	—	
Other medical services	1,876	52,027	*651	*7,189	22,746	1,419	22,905	—	—	35.8	41.7	—	45.1	75.0	—	
Legal services	2,082	76,895	972	8,667	53,112	1,773	53,546	*133	*230	24.3	22.4	32.2	23.2	71.3	—	
Other services	17,673	162,949	3,450	20,395	63,626	15,310	65,319	*493	*699	14.3	20.3	33.2	20.6	40.0	—	
Nature of business not allocable	1,766	20,498	*380	*310	4,522	*984	*6,317	—	—	39.2	70.1	—	—	—	—	

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Table 1.5—Receipts, Payroll, Net Income, and New Jobs Credit, 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		Net income less deficit	Net income		New jobs credit		Coefficient of variation (Percent) ¹						
			Number of businesses	Amount		Number of businesses	Amount	Number of businesses	Amount	Number of businesses	Business receipts	Payroll	Net income	Deficit	New jobs credit	
Iowa																
All industries	308,027	11,852,285	150,290	547,379	1,532,832	216,011	1,909,456	4,932	5,090	4.3	5.2	7.1	5.8	12.9	24.1	
All nonfarm industries	142,413	5,608,487	45,099	440,088	786,949	110,828	869,742	3,654	4,696	.7	4.5	8.0	4.8	12.8	27.7	
Agriculture, forestry, and fishing	168,845	6,288,338	106,232	110,460	763,504	107,204	1,059,591	1,338	418	8.1	9.0	15.4	9.8	16.0	30.8	
Farms	165,614	6,243,798	105,191	107,291	745,883	105,183	1,039,714	1,278	394	8.2	9.1	15.8	10.0	16.2	31.5	
Field crop	93,782	2,404,745	50,857	31,246	579,019	61,621	682,916	1,143	262	12.0	12.3	17.9	13.1	26.2	37.9	
Beef cattle feedlots	*9	*4,582	6	78	*185	3	—	—	—	—	—	—	—	—	—	
Beef cattle, except feedlots	25,010	1,837,425	21,754	32,272	22,922	14,538	127,684	*55	*56	20.2	20.8	36.3	26.6	30.2	—	
Hogs, sheep, and goats	26,947	1,253,019	22,216	27,969	127,820	21,875	178,139	*77	*72	19.1	21.4	33.6	24.6	39.4	—	
Dairy farms	5,986	275,716	5,864	7,146	27,549	*4,998	*37,713	—	—	41.3	39.0	44.1	50.9	76.1	—	
Poultry and eggs	*248	*78	—	*187	—	—	—	—	—	—	—	—	—	—	—	
General livestock, except animal specialty	9,331	446,744	3,439	7,617	*4,446	925	10,845	—	—	44.2	41.5	70.6	64.4	53.8	—	
Other	4,301	21,491	*1,055	*963	*6,809	*1,223	*2,389	*3	*4	35.9	55.3	—	—	—	—	
Other agriculture, forestry, and fishing	3,231	44,540	*1,041	*3,169	17,621	2,021	19,877	*60	*22	26.8	37.3	—	41.4	49.7	—	
Mining	229	*31,580	*123	*5,238	3,102	*200	*3,189	*50	*48	58.2	—	—	—	61.1	—	
Construction	23,734	797,782	6,896	114,540	169,757	20,783	175,953	*670	*2,138	12.1	15.3	21.8	13.1	47.4	—	
General building contractors and operative builders	1,322	194,172	*735	*20,983	30,371	1,074	30,526	*302	*1,025	35.5	38.2	—	34.0	97.9	—	
Special trade contractors	21,378	463,777	5,128	62,536	123,299	18,678	129,336	*377	*1,113	13.1	16.5	24.6	15.1	48.5	—	
Other construction	*1,034	*139,833	1,033	*31,021	*16,087	*1,033	*16,089	—	—	—	—	—	—	—	—	
Manufacturing	1,997	71,118	1,302	13,688	6,806	1,406	8,326	*323	*375	31.0	39.3	49.1	53.0	59.7	—	
Transportation, communication, electric, gas, and sanitary services	9,970	395,373	2,959	26,290	37,360	6,704	48,499	*10	*3	19.9	20.2	34.4	26.1	37.0	—	
Trucking and warehousing	9,326	299,635	2,454	16,690	30,724	6,184	41,831	*10	*3	21.0	22.9	34.8	27.5	37.1	—	
Other	*644	*95,738	*505	*6,800	*6,636	*520	*6,668	—	—	—	—	—	—	—	—	
Wholesale and retail trade	43,262	3,224,787	19,613	192,426	142,593	29,254	183,184	*840	*948	7.8	7.3	11.3	10.8	20.9	30.1	
Wholesale trade	7,823	1,115,774	2,587	27,434	56,419	6,525	58,887	77	*54	22.9	11.9	28.5	20.9	28.3	—	
Retail trade	34,803	2,099,159	16,976	164,224	87,395	22,243	124,273	763	*894	8.9	9.8	12.5	12.9	22.7	32.0	
Food stores	834	265,496	934	16,428	4,374	549	5,845	*6	*27	39.9	29.8	28.3	38.8	53.8	—	
Automotive dealers and service stations	3,841	848,749	3,293	47,214	26,854	2,438	30,584	*75	*197	26.6	17.8	24.5	27.2	60.7	—	
Eating and drinking places	8,410	343,688	6,751	61,140	1,370	3,788	19,876	*10	*117	20.3	21.6	23.5	29.1	36.4	—	
Direct selling organizations	11,301	48,138	*487	*3	2,774	8,448	6,345	—	18.4	42.4	—	33.2	47.7	—	—	
Other retail trade	10,417	593,088	5,511	39,439	52,023	7,020	61,623	*672	*553	17.9	18.5	22.7	20.7	43.3	—	
Wholesale and retail trade not allocable	*536	*8,854	*50	*768	*1,221	*486	*24	—	—	—	—	—	—	—	—	
Finance, insurance, and real estate	13,321	310,900	3,779	12,342	148,817	11,162	158,447	*460	*170	12.9	15.7	20.0	13.5	34.7	—	
Finance	*273	*6,280	*201	*1,302	*784	*271	*2,431	—	—	—	—	—	—	—	—	
Insurance agents, brokers, and service	6,531	135,263	2,652	5,370	68,791	5,540	73,652	*150	*100	20.2	24.2	34.1	20.7	57.6	—	
Real estate	6,517	169,357	926	5,670	79,232	5,351	82,384	*310	*70	17.6	21.9	49.8	19.0	58.0	—	
Services	46,669	732,407	9,386	72,395	260,893	39,298	272,265	1,232	992	7.5	11.9	19.6	10.5	20.2	32.6	
Hotels and other lodging places	1,564	69,041	*861	*6,997	10,802	*1,149	*11,051	—	—	35.3	48.2	—	—	57.2	—	
Personal services	15,507	75,915	*2,118	*9,884	26,067	14,087	28,998	—	—	16.1	26.2	—	27.1	47.4	—	
Business services	6,140	64,035	*890	*2,915	20,996	4,946	23,685	—	—	22.3	34.0	—	29.9	42.8	—	
Automobile repair and services	4,795	139,399	*973	*16,261	28,839	3,084	30,264	*200	*67	28.9	33.7	—	37.4	62.1	—	
Amusement and recreation services, except motion pictures	5,473	78,611	*298	*8,223	13,163	4,403	15,378	*200	*49	28.5	55.0	—	64.5	48.7	—	
Medical and health services	4,399	193,889	2,427	22,290	109,795	3,756	110,492	814	848	21.3	18.4	22.3	17.0	46.9	40.1	
Offices of physicians	1,287	79,805	717	10,161	47,007	967	47,542	*194	*214	25.5	24.3	33.6	22.8	55.8	—	
Offices of dentists	603	58,160	603	8,760	30,206	603	30,206	*210	*190	42.5	35.0	37.2	33.4	—	—	
Other medical services	2,509	55,924	*1,107	*3,389	32,582	2,188	32,744	*410	*444	33.7	40.8	—	37.0	83.1	—	
Legal services	1,440	44,360	596	4,010	25,795	1,389	26,603	*18	*28	40.1	31.1	45.2	30.0	10.6	—	
Other services	7,351	67,157	*1,223	*1,715	25,436	6,484	25,794	—	—	21.5	41.8	—	36.6	58.1	—	
Nature of business not allocable	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	

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Footnotes at end of table.

Table 1.5—Receipts, Payroll, Net Income, and New Jobs Credit, 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		Net income less deficit	Net income		New jobs credit		Coefficient of variation (Percent) ^a						
			Number of businesses	Amount		Number of businesses	Amount	Number of businesses	Amount	Number of businesses	Business receipts	Payroll	Net income	Deficit	New jobs credit	
Kansas																
All industries	214,642	\$305,446	84,804	\$67,590	908,134	157,984	1,270,239	3,272	4,863	4.4	5.2	8.3	8.1	13.0	14.6	
All nonfarm industries	125,578	5,275,937	41,353	511,727	675,167	98,630	811,722	3,170	4,724	1.3	4.4	9.1	4.4	11.0	15.5	
Agriculture, forestry, and fishing	91,383	3,084,777	45,011	61,257	240,759	82,861	471,770	301	399	11.1	12.2	15.8	14.7	19.4	38.1	
Farms	89,064	3,029,509	43,451	55,863	232,967	61,354	458,517	102	139	11.3	12.4	16.5	15.0	19.8	35.9	
Field crop	57,632	1,413,533	28,172	24,829	306,963	46,362	380,817	18	25	14.6	16.9	16.3	16.8	32.5	—	
Beef cattle feedlots	957	186,648	49	1,886	-10,143	29	940	3	1	86.1	33.4	38.1	18.6	44.5	—	
Beef cattle, except feedlots	17,519	952,809	10,675	19,214	-43,720	9,065	46,719	32	42	23.1	24.2	29.3	37.0	31.5	42.1	
Hogs, sheep, and goats	5,086	321,395	*3,847	*9,060	-16,286	1,883	*22,193	17	4	45.0	51.3	—	—	—	—	
Dairy farms	*250	*1,118	—	—	*214	*250	*214	—	—	—	—	—	—	—	—	
Poultry and eggs	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
General livestock, except animal specialty	3,852	123,416	515	428	1,301	*3,326	*4,162	—	—	82.6	43.5	49.7	—	58.8	—	
Other	3,768	30,590	193	346	-5,362	439	3,472	*32	*67	35.2	70.5	45.0	83.4	42.4	—	
Other agriculture, forestry, and fishing	2,319	55,268	*1,560	*5,394	7,792	*1,307	*13,253	*199	*260	44.0	47.3	—	—	63.8	—	
Mining	5,876	324,184	585	13,108	34,842	4,454	63,450	100	704	20.2	13.5	21.0	17.8	15.9	25.0	
Construction	17,709	764,739	7,127	120,853	105,128	14,759	121,077	*962	*890	13.2	15.1	27.5	15.7	39.3	—	
General building contractors and operative builders	4,501	311,842	1,004	50,059	23,350	3,293	28,171	*15	*30	28.3	26.6	57.1	29.3	50.6	—	
Special trade contractors	12,308	371,676	5,422	52,379	78,611	10,766	84,626	*847	*860	17.1	19.7	27.5	20.2	49.5	—	
Other construction	*900	*61,221	*701	*18,415	*3,165	*700	*8,280	—	—	—	—	—	—	—	—	
Manufacturing	*1,428	*52,240	*778	*21,388	*2,143	*648	*3,928	—	—	—	—	—	—	—	—	
Transportation, communication, electric, gas, and sanitary services	5,983	142,136	*869	*8,838	10,591	2,913	19,533	*55	*179	27.2	26.0	—	35.4	46.8	—	
Trucking and warehousing	5,714	137,543	*809	8,276	9,976	2,898	18,524	*50	*127	28.2	26.8	—	37.0	48.8	—	
Other	*269	*4,593	*60	*562	*615	*15	*1,009	*5	*52	—	—	—	—	—	—	
Wholesale and retail trade	39,563	2,889,822	16,133	189,849	153,849	27,494	202,195	1,371	2,175	8.0	7.9	11.9	10.5	21.9	26.6	
Wholesale trade	5,665	723,693	1,854	18,525	31,081	3,559	41,473	*160	*201	25.0	14.1	28.6	23.9	48.0	—	
Retail trade	31,290	2,074,757	14,065	166,622	108,173	21,729	145,205	1,211	1,974	9.4	10.1	13.1	12.6	25.2	27.9	
Food stores	730	195,536	730	17,368	14,177	720	14,297	*125	*427	45.3	38.8	39.6	50.7	94.4	—	
Automotive dealers and service stations	4,512	781,564	2,840	43,373	29,345	3,807	39,710	*389	*381	21.5	19.3	23.5	26.2	48.1	—	
Eating and drinking places	6,204	310,594	5,954	57,249	17,703	4,792	25,754	530	1,001	25.5	23.3	27.5	26.2	68.4	34.9	
Direct selling organizations	9,227	42,546	*492	*148	*5,984	*5,737	*8,293	—	—	30.4	—	42.8	66.1	—	—	
Other retail trade	10,617	744,517	4,049	48,484	40,964	6,673	56,151	*157	*185	17.4	16.5	22.7	21.4	35.4	51.9	
Wholesale and retail trade not allocable	*2,608	*71,372	*214	*3,702	*14,395	*2,206	*15,517	—	—	—	—	—	—	—	—	
Finance, insurance, and real estate	11,152	200,239	1,212	7,397	89,937	8,117	100,776	*20	*161	16.6	17.4	29.6	17.9	31.3	—	
Finance	*316	*1,641	*11	*81	*2,461	*56	*95	*10	*41	—	—	—	—	—	—	
Insurance agents, brokers, and service	4,238	73,690	*493	*3,356	34,494	3,422	35,306	—	—	32.3	33.7	—	31.6	66.9	—	
Real estate	6,598	124,899	708	3,960	57,804	5,639	65,375	*10	*120	19.2	20.2	37.9	22.3	34.9	—	
Services	41,648	867,309	13,069	144,902	271,287	35,938	287,510	463	355	7.8	9.9	17.9	8.2	32.4	33.4	
Hotels and other lodging places	*506	*9,631	*255	*143	*1,905	*251	*4,201	—	—	—	—	—	—	—	—	
Personal services	12,187	217,123	5,051	63,013	49,219	10,503	51,782	—	—	18.2	23.2	34.2	24.8	72.4	—	
Business services	6,907	59,970	*1,296	*1,031	25,902	6,621	27,694	*65	*45	23.3	24.3	86.0	25.8	50.2	—	
Automobile repair and services	3,067	110,770	*1,284	*13,184	17,810	2,932	18,358	*10	*28	38.3	34.8	—	41.8	95.3	—	
Amusement and recreation services, except motion pictures	1,920	52,939	*641	*6,487	*5,351	1,094	12,808	*5	*37	33.2	43.6	—	45.2	58.6	—	
Medical and health services	3,310	183,967	1,577	26,727	96,880	2,975	97,570	*75	*105	18.8	17.4	20.8	18.3	64.7	—	
Offices of physicians	1,584	98,175	685	14,831	54,043	1,449	54,670	*15	*22	24.5	21.2	27.1	19.5	70.5	—	
Offices of dentists	682	78,678	*632	*11,675	38,278	682	38,278	*50	*51	35.3	32.0	—	32.0	0	—	
Other medical services	*1,044	*7,116	*260	*221	*4,559	*844	*4,622	*10	*32	—	—	—	—	—	—	
Legal services	1,935	51,685	1,302	6,904	24,352	1,735	24,383	*98	*102	29.5	36.2	44.9	31.3	98.8	—	
Other services	11,716	181,224	1,683	21,413	49,868	9,827	50,734	*209	*38	17.7	24.7	44.2	24.7	41.3	—	
Nature of business not allocable	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	

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Table 1.5—Receipts, Payroll, Net Income, and New Jobs Credit, 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		Net income less deficit	Net income		New jobs credit		Coefficient of variation (Percent) ^a						
			Number of businesses	Amount		Number of businesses	Amount	Number of businesses	Amount	Number of businesses	Business receipts	Payroll	Net income	Deficit	New jobs credit	
Kentucky																
All industries	257,893	\$323,107	109,896	466,807	731,533	188,031	986,978	3,666	4,857	5,1	4,6	8,2	5,3	12.9	16.1	
All nonfarm industries	131,589	5,131,846	33,445	376,500	757,982	103,910	822,907	3,343	4,416	.9	4.5	8.7	4.3	13.3	17.7	
Agriculture, forestry, and fishing	128,227	1,239,524	76,751	93,878	—23,473	64,622	171,925	328	474	10.7	16.9	22.2	22.7	16.5	36.6	
Farms	126,304	1,191,261	76,451	90,307	—26,449	64,121	164,071	323	441	10.9	17.4	23.0	23.6	16.8	37.8	
Field crop	73,171	527,664	47,408	41,476	—17,614	43,205	67,546	230	359	14.8	20.1	21.1	23.9	24.8	41.7	
Beef cattle feedlots	123	331	—	—	—72	123	72	—	—	—	—	—	—	—	—	—
Beef cattle, except feedlots	25,182	312,856	10,470	23,288	—11,543	11,902	29,807	74	*55	27.9	37.8	67.7	54.7	30.7	—	
Hogs, sheep, and goats	5,069	30,094	*910	*1,831	—11,232	*70	*2,013	*3	*2	67.5	49.2	—	—	54.4	—	
Dairy farms	7,397	260,415	7,397	17,337	58,170	*6,580	*63,204	—	—	51.9	51.6	59.0	—	55.6	—	
Poultry and eggs	*3	*850	*3	*42	*150	—	—	—	—	—	—	—	—	—	—	—
General livestock, except animal specialty	6,734	42,630	5,840	3,026	—12,930	*1,735	*650	—	—	56.0	54.2	62.6	—	59.9	—	
Other	8,625	16,419	4,423	3,359	—31,222	*506	*679	*16	*25	42.9	26.6	25.8	—	55.5	—	
Other agriculture, forestry, and fishing	1,923	48,263	*300	*3,571	2,976	*501	*7,854	*5	*33	46.2	46.0	—	—	82.4	—	
Mining	562	75,698	*56	*2,339	4,852	307	6,892	*31	*242	50.1	24.5	—	33.5	67.7	—	
Construction	19,813	521,219	5,177	69,679	113,450	18,455	117,198	*258	*462	14.6	17.7	27.6	16.3	53.1	—	
General building contractors and operative builders	922	115,289	*497	*12,181	18,610	882	18,630	*10	*66	40.3	41.3	—	42.1	86.0	—	
Special trade contractors	15,286	244,423	3,225	31,514	71,007	14,167	73,879	*248	*396	17.2	21.2	38.0	20.7	68.2	—	
Other construction	3,605	161,507	*1,455	*25,984	23,833	*3,426	*24,689	—	—	37.4	38.0	—	—	41.4	—	
Manufacturing	3,273	92,684	767	18,292	7,870	*1,185	*10,881	—	—	43.4	37.2	50.4	—	58.3	—	
Transportation, communication, electric, gas, and sanitary services	8,688	334,666	2,733	18,218	59,037	7,776	65,400	*504	*211	21.1	19.2	35.2	22.5	38.9	—	
Trucking and warehousing	8,847	300,373	2,018	15,179	52,227	7,061	56,800	*498	*136	22.4	20.5	42.1	24.4	45.7	—	
Other	841	34,293	*715	*4,039	6,810	*715	*8,600	*6	*75	64.6	54.3	—	—	74.0	—	
Wholesale and retail trade	37,794	3,019,665	12,686	164,027	170,452	26,130	197,482	1,422	2,164	7.6	7.6	12.9	9.7	20.3	27.9	
Wholesale trade	3,017	565,767	573	12,457	34,070	2,636	35,192	39	131	32.2	14.1	27.6	23.4	57.3	25.1	
Retail trade	32,131	2,392,646	11,244	150,171	131,877	21,343	157,351	1,383	2,033	8.1	9.1	14.0	11.1	21.4	29.2	
Food stores	3,582	537,766	1,009	35,578	20,242	2,669	22,001	*40	*129	28.2	18.9	33.9	24.6	47.2	—	
Automotive dealers and service stations	5,231	791,235	2,617	41,660	29,443	3,761	33,492	534	241	22.0	19.4	23.6	23.5	51.6	56.9	
Eating and drinking places	3,046	188,633	1,792	24,680	9,731	1,885	11,924	*10	*14	32.9	29.9	36.0	43.0	62.7	—	
Direct selling organizations	6,745	40,594	*400	*139	383	4,254	3,052	—	—	18.5	38.3	—	38.4	52.3	—	
Other retail trade	13,527	834,418	5,426	47,814	72,078	8,774	66,882	799	1,649	15.3	15.8	25.7	16.9	31.4	37.2	
Wholesale and retail trade not allocable	*2,646	*61,252	*869	*1,399	*4,505	*2,151	*4,939	—	—	—	—	—	—	—	—	
Finance, insurance, and real estate	12,544	249,628	2,133	9,369	74,181	9,369	82,877	*50	*208	16.5	21.7	37.1	18.1	41.9	—	
Finance	*11	*6	—	*53	*10	*4	—	—	—	—	—	—	—	—	—	
Insurance agents, brokers, and service	4,036	78,774	*1,012	*6,556	30,737	3,110	31,819	*50	*208	29.0	33.2	—	29.8	68.1	—	
Real estate	8,497	170,848	1,121	2,813	43,497	6,249	50,854	—	—	20.3	29.1	48.2	23.2	47.3	—	
Services	43,760	756,281	9,295	89,034	319,806	38,252	328,872	1,073	1,096	7.8	10.2	17.7	8.5	22.2	29.0	
Hotels and other lodging places	*464	*25,252	*216	*6,664	*531	*248	*91	—	—	—	—	—	—	—	—	
Personal services	14,918	127,824	2,347	21,106	46,271	13,424	47,300	*20	*21	17.5	26.5	47.6	25.7	71.9	—	
Business services	7,805	57,535	*948	*1,624	18,320	5,495	22,089	—	—	22.1	27.3	—	36.3	33.2	—	
Automobile repair and services	*2,506	*76,338	*272	*8,027	*7,445	*2,491	*7,491	—	—	—	—	—	—	—	—	
Amusement and recreation services, except motion pictures	839	22,381	*132	*3,670	7,987	*742	*9,554	—	—	43.1	58.2	—	—	23.5	—	
Medical and health services	5,759	249,159	2,428	27,120	146,240	5,566	146,371	*612	730	17.4	14.8	21.6	13.5	54.9	37.7	
Offices of physicians	2,392	146,843	1,184	15,253	91,582	2,322	91,659	*193	*338	18.0	17.2	24.0	15.9	62.3	—	
Offices of dentists	1,068	74,082	821	10,815	37,947	1,068	37,947	*369	*378	37.5	34.3	42.6	32.8	—	—	
Other medical services	2,299	28,234	*423	*1,052	16,711	2,176	16,765	*50	*14	36.1	42.8	—	39.9	99.0	—	
Legal services	2,073	81,403	1,217	7,273	52,800	2,039	52,806	*372	*241	25.6	23.1	33.3	22.2	65.6	—	
Other services	9,396	116,389	*1,735	*13,350	41,074	8,247	42,870	*69	*104	19.1	27.6	—	24.2	62.8	—	
Nature of business not allocable	2,232	33,742	*298	*971	5,558	1,935	6,351	—	—	43.7	63.5	—	48.0	77.0	—	

Footnotes at end of table.

Table 1.5—Receipts, Payroll, Net Income, and New Jobs Credit, 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		Net income less deficit	Net income		New jobs credit		Coefficient of variation (Percent) ¹						
			Number of businesses	Amount		Number of businesses	Amount	Number of businesses	Amount	Number of businesses	Business receipts	Payroll	Net income	Deficit	New jobs credit	
Louisiana																
All industries	165,578	\$6,650,703	59,278	\$22,194	\$63,240	107,983	995,890	3,856	5,792	4,6	5,9	9,0	4,6	18.7	18.0	
All nonfarm industries	123,282	5,726,865	36,812	\$53,758	772,300	91,001	901,186	2,944	5,263	1,1	4,9	9,6	4,3	10.8	20.2	
Agriculture, forestry, and fishing	48,500	1,009,908	23,376	77,604	−84,102	21,460	124,132	1,045	769	16.1	28.0	25.4	21.8	29.1	32.1	
Farms	42,296	823,838	22,466	68,438	−109,060	16,982	94,504	912	529	18.2	30.4	27.9	26.6	29.7	31.3	
Field crop	23,211	664,804	12,147	42,842	6,005	13,957	84,764	652	162	25.2	40.0	36.6	28.9	55.7	54.4	
Beef cattle feedlots	8	85,694	8	451	−2,268	5	243	—	—	—	—	—	—	38.1	33.2	
Beef cattle, except feedlots	11,118	79,027	6,690	21,374	−72,291	1,026	2,415	25	14	36.3	37.3	50.6	—	—	—	
Hogs, sheep, and goats	61	7	—	−207	—	—	—	—	—	—	—	—	—	—	—	
Dairy farms	26	3,827	25	711	−443	—	—	—	—	—	—	—	—	—	—	
Poultry and eggs	25	221	25	81	−88	25	88	—	—	—	—	—	—	—	—	
General livestock, except animal specialty	145	5,645	3	107	−415	117	400	—	—	—	—	—	—	—	—	
Other	7,702	104,213	3,560	2,892	−39,529	1,852	6,594	235	353	40.8	62.0	47.9	78.0	66.3	—	
Other agriculture, forestry, and fishing	6,204	86,070	910	9,166	24,958	4,478	29,628	133	240	23.7	32.1	—	34.1	60.3	—	
Mining	3,384	241,371	574	18,719	25,311	1,742	55,109	141	165	18.8	17.2	60.0	21.5	23.9	26.6	
Construction	12,649	547,167	3,537	123,851	97,231	11,543	100,206	*191	*773	15.7	18.9	28.6	18.1	50.7	—	
General building contractors and operative builders	1,332	169,881	*1,268	*52,253	9,762	*1,326	*11,112	—	—	46.2	39.0	—	—	73.2	—	
Special trade contractors	10,000	293,454	2,074	46,020	77,826	9,516	77,836	—	—	18.1	24.1	40.2	21.3	97.7	—	
Other construction	*1,317	*83,832	*195	*25,578	*9,643	*701	*11,258	—	—	—	—	—	—	—	—	
Manufacturing	2,905	129,255	*1,405	*24,271	23,009	2,244	24,050	—	—	31.8	32.9	—	36.6	61.7	—	
Transportation, communication, electric, gas, and sanitary services	7,546	205,087	2,569	37,059	31,010	6,039	42,704	—	—	20.4	25.5	39.5	27.6	48.2	—	
Trucking and warehousing	4,465	233,940	*1,435	*26,119	16,207	3,275	26,416	—	—	25.3	31.2	—	36.1	52.6	—	
Other	3,081	61,147	*1,134	*8,940	14,803	2,814	16,288	—	—	35.0	32.1	—	43.4	44.1	—	
Wholesale and retail trade	32,318	3,165,744	16,829	206,673	127,949	19,842	163,802	548	844	7.8	8.6	14.4	11.5	21.1	22.3	
Wholesale trade	3,286	613,996	2,156	21,740	20,580	2,471	26,009	107	372	27.6	16.8	30.7	23.2	60.2	41.4	
Retail trade	28,881	2,545,870	14,540	184,295	106,971	17,220	137,395	441	472	8.5	10.2	15.8	13.2	22.7	26.5	
Food stores	4,553	707,245	1,667	21,079	27,338	3,547	32,492	—	—	22.7	20.6	25.4	24.8	71.3	—	
Automotive dealers and service stations	4,372	749,471	3,233	45,347	28,031	2,581	30,553	*251	*200	20.8	21.6	37.4	28.8	41.7	—	
Eating and drinking places	5,352	380,962	4,603	58,605	9,592	2,918	19,205	—	—	22.4	26.9	31.9	39.2	49.1	20.6	
Direct selling organizations	5,828	21,583	*385	*244	1,111	*281	*2,663	—	—	22.9	34.9	—	—	41.0	—	
Other retail trade	8,776	686,809	4,652	59,020	40,899	5,913	52,482	173	138	17.1	19.7	26.6	23.7	29.2	43.0	
Wholesale and retail trade not allocable	*151	*5,878	*133	*638	*398	*151	*388	—	—	—	—	—	—	—	—	
Finance, insurance, and real estate	11,845	184,081	890	5,549	78,085	8,117	92,176	63	184	13.7	14.2	28.0	16.9	25.0	26.6	
Finance	369	9,212	*246	*15	6,813	*351	*6,830	—	—	67.9	50.8	—	—	79.9	—	
Insurance agents, brokers, and service	2,261	57,521	*414	*1,622	31,565	1,729	38,073	5	*42	32.7	27.5	—	29.4	64.3	—	
Real estate	9,015	117,348	230	3,912	39,707	6,037	49,273	58	142	15.7	17.6	34.5	22.4	20.9	28.0	
Services	46,324	1,065,940	9,965	127,426	359,145	36,639	387,909	1,868	3,057	6.3	9.5	18.2	7.9	23.1	32.8	
Hotels and other lodging places	2,050	71,526	*510	*5,916	−374	*1,335	*8,559	—	—	40.2	42.7	—	—	48.8	—	
Personal services	10,353	75,638	*1,161	*12,804	27,861	8,555	28,272	—	—	17.8	27.5	—	26.0	49.0	—	
Business services	7,480	103,794	911	9,335	32,140	5,112	36,679	*544	*139	18.1	25.4	39.7	30.3	35.0	—	
Automobile repair and services	3,541	108,011	*981	*8,888	22,704	2,866	23,510	*133	*140	30.8	34.2	—	35.0	81.6	—	
Amusement and recreation services, except motion pictures	3,828	50,551	1,406	8,838	1,058	2,343	8,482	—	—	27.2	45.3	53.2	47.6	39.2	—	
Medical and health services	4,536	330,819	2,482	34,390	155,876	4,161	156,804	*198	*599	16.6	16.2	20.2	13.3	66.6	—	
Offices of physicians	2,874	207,155	1,743	20,445	120,145	2,817	120,711	*164	*561	18.8	15.5	20.8	15.4	98.5	—	
Offices of dentists	843	103,569	407	8,760	33,959	788	34,217	*34	*38	38.8	39.8	39.1	30.5	98.5	—	
Other medical services	*819	*20,095	*312	*5,185	*1,772	*558	*1,876	—	—	—	—	—	—	—	—	
Legal services	3,190	119,883	711	14,681	67,181	2,867	68,006	*214	*586	27.0	24.8	54.0	20.0	67.4	—	
Other services	11,346	205,718	1,823	32,776	52,698	9,400	57,617	*727	*1,456	15.5	29.6	52.8	24.2	74.8	—	
Nature of business not allocable	*307	*12,150	*133	*1,042	*5,602	*307	*5,602	—	—	—	—	—	—	—	—	

Table 1.5—Receipts, Payroll, Net Income, and New Jobs Credit, 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		Net income less deficit	Net income		New jobs credit		Coefficient of variation (Percent) ¹						
			Number of businesses	Amount		Number of businesses	Amount	Number of businesses	Amount	Number of businesses	Business receipts	Payroll	Net income	Deficit	New jobs credit	
Maine																
All industries	61,903	2,126,343	21,306	196,555	265,613	45,934	315,689	1,715	2,634	2.7	3.9	6.5	4.0	19.7	11.5	
All nonfarm industries	53,821	1,778,781	15,451	159,382	265,942	41,472	294,508	1,692	2,590	1.0	2.9	5.4	3.0	8.1	11.7	
Agriculture, forestry, and fishing	12,495	404,257	6,603	40,433	19,437	8,038	41,794	*95	*135	13.0	16.4	23.2	22.1	42.9	—	
Farms	8,082	346,562	5,855	37,173	—329	4,462	21,181	*23	*44	19.6	19.0	25.1	41.8	44.6	—	
Field crop	712	7,374	*633	*1,424	-1,570	*352	*59	**	**	57.4	46.0	—	—	75.2	—	
Beef cattle feedlots	*333	—	—	—	-2,450	—	—	—	—	—	—	—	—	—	—	
Beef cattle, except feedlots	*831	*8,098	502	*268	*2,034	*270	*122	—	—	—	—	—	—	—	—	
Hogs, sheep, and goats	*28	*153	—	—	*2	*28	*2	—	—	—	—	—	—	—	—	
Dairy farms	*1,599	*84,756	*1,599	*6,051	*7,923	*1,597	*7,930	—	—	—	—	—	—	8.6	—	
Poultry and eggs	703	156,781	*650	*10,041	*193	*648	*1,321	**	**	81.2	22.6	—	—	—	—	
General livestock, except animal specialty	*46	*124	*46	*27	*92	—	—	—	—	—	—	—	—	—	—	
Other	3,830	89,276	2,425	19,362	-2,301	1,567	11,747	—	—	30.9	44.6	43.4	63.6	65.1	—	
Other agriculture, forestry, and fishing	4,413	57,695	748	3,260	19,768	3,576	20,613	*72	*91	8.7	11.6	30.4	12.8	28.0	—	
Mining	*74	*154	—	—	*518	*48	*22	—	—	—	—	—	—	—	—	
Construction	7,433	204,411	2,387	32,159	35,836	6,429	40,057	387	618	7.2	10.2	14.1	8.8	28.6	27.4	
General building contractors and operative builders	1,275	84,337	873	15,996	6,974	878	9,660	*99	*281	15.4	18.7	20.1	19.2	40.1	—	
Special trade contractors	5,981	116,200	1,415	15,890	27,830	5,374	29,365	280	337	8.3	12.1	20.5	10.2	35.8	34.8	
Other construction	*177	*3,874	*99	*273	*1,032	*177	*1,032	—	—	—	—	—	—	—	—	
Manufacturing	3,571	149,956	1,269	18,065	16,038	2,804	17,784	*69	*271	9.6	13.4	24.2	13.5	27.0	—	
Transportation, communication, electric, gas, and sanitary services	3,090	61,975	665	4,596	8,787	2,199	11,024	*26	*78	10.6	16.0	29.4	17.0	29.3	—	
Trucking and warehousing	1,845	49,450	461	3,694	5,986	1,274	7,648	**	**	13.8	18.8	33.5	20.6	33.7	—	
Other	1,245	12,525	*204	*902	2,801	925	3,376	**	**	17.3	28.5	—	30.4	59.1	—	
Wholesale and retail trade	13,477	884,694	5,021	57,023	50,608	9,010	60,837	437	663	4.6	5.4	9.2	6.7	14.2	25.2	
Wholesale trade	1,452	116,532	422	7,113	9,474	1,110	10,048	*5	*33	14.3	16.9	33.4	19.2	28.8	—	
Retail trade	11,975	761,713	4,551	49,111	41,031	7,852	50,682	412	614	5.0	5.9	9.5	7.3	14.9	26.9	
Food stores	2,006	262,305	1,107	15,739	8,845	1,151	11,284	40	72	17.1	11.7	22.5	15.8	30.4	45.1	
Automotive dealers and service stations	1,301	184,677	721	9,739	6,300	929	9,748	112	130	14.0	13.8	16.6	16.7	37.6	48.9	
Eating and drinking places	1,432	70,800	1,101	9,642	4,796	872	6,240	*33	*127	14.6	18.3	18.9	22.3	45.0	—	
Direct selling organizations	2,083	14,870	*28	*1	1,367	1,553	2,013	—	—	12.9	36.8	—	27.5	46.5	—	
Other retail trade	5,153	219,061	1,594	13,990	17,723	3,347	21,397	227	285	7.5	9.9	16.2	12.3	23.6	34.3	
Wholesale and retail trade not allocable	*50	*6,449	*48	*799	*103	*48	*107	*20	*16	—	—	—	—	—	—	
Finance, insurance, and real estate	3,110	67,582	403	2,150	21,963	2,291	23,347	*68	*94	15.4	19.2	31.1	22.7	33.3	—	
Finance	*23	*2,874	**	**	*14	**	**	—	—	—	—	—	—	—	—	
Insurance agents, brokers, and service	772	23,338	**	**	9,127	**	**	*68	*94	52.3	43.0	—	—	98.0	—	
Real estate	2,315	41,370	274	1,023	12,822	1,545	14,136	—	—	11.2	20.1	37.8	16.1	34.9	—	
Services	18,483	351,310	4,958	42,129	113,522	15,012	120,730	633	775	3.4	6.0	9.6	5.4	14.9	18.9	
Hotels and other lodging places	1,068	21,417	484	2,029	548	456	2,758	*53	*42	17.5	23.4	34.5	33.7	30.2	—	
Personal services	3,868	30,273	612	3,470	10,149	3,386	10,565	*78	*19	8.3	16.5	28.7	14.9	52.2	—	
Business services	2,603	20,569	253	2,660	9,855	2,300	10,392	—	—	11.0	20.8	67.7	18.6	58.9	—	
Automobile repair and services	2,141	89,170	1,005	8,941	12,419	1,598	13,200	*10	*41	12.6	17.4	21.5	16.2	37.2	—	
Amusement and recreation services, except motion pictures	1,650	23,246	333	2,069	3,197	1,254	4,667	*8	*37	14.7	26.4	45.4	28.0	41.1	—	
Medical and health services	2,389	117,979	1,368	17,573	58,679	2,254	59,023	335	547	9.5	9.1	13.9	8.8	41.1	26.1	
Offices of physicians	983	59,711	655	7,464	34,662	947	34,877	122	194	13.1	12.2	16.4	12.3	52.0	43.0	
Offices of dentists	433	31,796	405	5,736	13,475	433	13,475	*125	*251	21.4	20.0	22.5	19.9	—	—	
Other medical services	973	26,472	308	4,373	10,542	874	10,671	*88	*102	17.4	22.0	40.5	20.2	67.3	—	
Legal services	605	15,395	273	1,822	8,018	584	8,048	*102	*61	22.4	22.7	29.0	22.2	50.1	—	
Other services	4,159	33,261	630	3,565	10,657	3,180	12,077	*47	*28	8.4	16.0	32.8	15.4	24.9	—	
Nature of business not allocable	*170	*2,004	—	—	*60	*103	*94	—	—	—	—	—	—	—	—	

Footnotes at end of table.

Table 1.5—Receipts, Payroll, Net Income, and New Jobs Credit, 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		Net income less deficit	Net income		New jobs credit		Coefficient of variation (Percent) ¹						
			Number of businesses	Amount		Number of businesses	Amount	Number of businesses	Amount	Number of businesses	Business receipts	Payroll	Net income	Deficit	New jobs credit	
Maryland																
All industries	161,854	4,503,279	39,099	479,319	847,549	120,067	986,306	3,858	5,757	3,6	5.9	10.4	5.0	12.3	21.8	
All nonfarm industries	143,157	4,306,816	31,510	455,094	869,343	108,394	954,983	3,540	5,418	2.0	6.0	10.8	4.5	12.5	23.1	
Agriculture, forestry, and fishing	24,093	234,978	8,465	26,006	-20,176	13,971	39,884	319	340	22.5	24.7	32.2	60.6	22.6	47.1	
Farms	18,697	196,463	7,589	24,225	-21,794	11,673	31,323	318	339	28.0	28.8	34.3	75.9	25.2	47.2	
Field crop	12,122	118,040	4,347	12,285	6,335	9,671	25,310	*169	*232	38.1	40.3	57.8	91.9	35.0	—	
Beef cattle feedlots	1,082	12,628	476	1,145	-4,053	*53	*157	*118	*56	41.2	42.6	46.2	—	29.6	—	
Beef cattle, except feedlots	*744	*9,231	*265	*2,380	*5,544	—	—	—	—	—	—	—	—	—	—	
Hogs, sheep, and goats	*1,723	*33,744	*1,723	*4,777	*555	*1,671	*4,921	*25	*24	—	—	—	—	—	—	
Dairy farms	**	**	**	**	**	**	**	**	**	—	—	—	—	—	—	
Poultry and eggs	67	5,481	5	8	*553	**	**	**	**	—	—	—	—	—	—	
General livestock, except animal specialty	2,943	10,450	757	3,318	-21,003	*283	*605	**	**	58.0	35.2	40.3	—	48.9	—	
Other	5,396	38,515	*876	*1,781	1,618	2,298	8,561	**	**	24.8	34.4	—	51.1	35.7	—	
Other agriculture, forestry, and fishing	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
Mining	126	617	—	—	-797	76	214	24	44	29.2	20.1	—	17.9	77.8	55.1	
Construction	15,840	859,390	6,567	160,014	133,829	13,694	142,985	769	1,936	13.2	17.6	24.6	15.3	47.0	46.7	
General building contractors and operative builders	2,716	195,483	1,164	22,409	34,587	2,516	35,576	*61	*305	30.7	31.6	51.1	30.9	48.4	—	
Special trade contractors	12,350	557,096	5,016	122,492	95,344	10,539	100,741	*708	*1,631	15.5	21.8	28.9	18.5	61.3	—	
Other construction	*774	*106,811	*387	*15,113	*3,998	*639	*6,668	—	—	—	—	—	—	—	—	
Manufacturing	1,922	63,468	*854	*12,778	13,769	1,612	14,231	*5	*1	35.8	38.4	—	48.0	37.3	—	
Transportation, communication, electric, gas, and sanitary services	10,279	156,557	2,319	13,884	37,625	6,780	40,770	*17	*95	22.4	22.8	41.8	26.7	34.2	—	
Trucking and warehousing	4,384	84,661	*1,352	*8,612	25,869	3,538	26,538	*17	*95	27.0	30.7	—	35.9	68.4	—	
Other	5,895	61,896	*967	*5,282	11,756	3,242	14,232	—	—	33.9	33.9	—	38.3	39.4	—	
Wholesale and retail trade	30,068	1,912,951	8,498	130,550	140,136	19,381	161,343	1,024	739	8.2	11.4	14.3	13.8	21.2	39.9	
Wholesale trade	2,883	183,689	861	6,041	32,228	2,335	33,081	*5	*4	27.6	28.3	46.3	33.4	60.8	—	
Retail trade	25,931	1,717,138	7,631	124,275	107,452	16,465	126,816	1,019	735	9.1	12.4	14.8	15.5	23.0	40.1	
Food stores	1,969	440,839	1,712	31,502	30,509	1,835	32,694	*267	*243	33.1	29.1	33.0	37.1	99.3	—	
Automotive dealers and service stations	2,395	580,993	1,550	32,384	24,300	2,122	25,456	*49	*195	31.3	21.6	23.8	30.9	55.0	—	
Eating and drinking places	1,850	109,480	*1,208	*9,950	12,717	*1,595	*13,404	—	—	36.8	42.1	—	—	10.3	—	
Direct selling organizations	8,710	24,955	*252	*215	-1,638	4,713	2,303	—	—	16.6	27.2	—	30.5	40.9	—	
Other retail trade	11,007	560,871	2,909	50,224	41,564	6,200	52,959	*703	*297	15.2	21.1	25.2	24.1	30.6	—	
Wholesale and retail trade not allocable	*1,254	*12,124	*6	*234	*458	*581	*1,446	—	—	—	—	—	—	—	—	
Finance, insurance, and real estate	20,285	226,270	760	6,446	127,004	17,077	132,484	*339	*207	12.2	13.7	.48.8	14.5	34.5	—	
Finance	*283	*15,559	3	28	*6,518	*276	*6,704	—	—	—	—	—	—	—	—	
Insurance agents, brokers, and service	3,733	82,388	*633	*5,965	53,022	3,213	53,153	*322	*181	25.5	24.2	—	24.9	73.1	—	
Real estate	16,269	128,323	124	453	67,554	13,588	72,627	*17	*26	14.2	15.8	35.0	18.4	36.5	—	
Services	58,620	1,046,747	11,631	128,416	414,574	47,163	452,748	1,361	2,395	5.3	8.6	19.0	7.1	21.7	34.2	
Hotels and other lodging places	*997	*18,273	*476	*3,497	*1,181	*207	*4,867	**	**	—	—	—	—	—	—	
Personal services	11,568	200,587	1,503	35,619	49,369	10,046	51,486	*268	*1,099	15.6	28.3	47.2	23.4	47.9	—	
Business services	12,899	105,631	1,628	18,969	31,778	9,402	45,718	**	**	13.5	31.4	75.5	19.9	46.3	—	
Automobile repair and services	2,095	63,901	*500	*6,661	12,884	*1,849	*15,382	*56	*306	37.9	38.0	—	—	59.2	—	
Amusement and recreation services, except motion pictures	3,219	25,411	*201	*1,493	2,180	2,273	6,837	**	**	30.2	41.2	—	43.9	46.5	—	
Medical and health services	10,127	323,908	3,041	36,795	174,763	7,815	179,806	481	368	13.8	13.7	22.1	12.8	35.9	43.0	
Offices of physicians	4,079	175,986	1,685	22,216	94,367	3,251	98,164	273	214	18.6	18.9	30.6	16.8	45.5	37.8	
Offices of dentists	868	83,546	726	11,746	41,673	867	41,689	*208	*154	31.2	29.1	35.4	27.6	—	—	
Other medical services	5,180	64,376	*630	*2,833	38,723	3,697	41,983	—	—	22.7	29.6	—	30.2	50.1	—	
Legal services	4,553	140,839	1,194	11,805	89,377	4,020	90,153	*220	*357	18.3	18.8	29.8	18.8	42.4	—	
Other services	13,162	168,197	3,088	14,577	53,042	11,551	58,499	*327	*219	12.9	21.3	41.6	18.3	60.3	—	
Nature of business not allocable	*621	*2,281	*5	*215	*1,395	*313	*1,647	—	—	—	—	—	—	—	—	

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Table 1.5—Receipts, Payroll, Net Income, and New Jobs Credit, 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		Net income less deficit	Net income		New jobs credit		Coefficient of variation (Percent) ^a					
			Number of businesses	Amount		Number of businesses	Amount	Number of businesses	Amount	Number of businesses	Business receipts	Payroll	Net income	Deficit	New jobs credit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	
Massachusetts															
All industries	210,412	6,095,240	54,135	555,813	1,183,888	167,164	1,329,688	3,820	4,587	2.3	4.7	7.9	4.0	11.7	22.3
All nonfarm industries	200,287	5,944,081	47,458	546,773	1,165,683	162,271	1,291,780	3,810	4,505	.3	4.6	7.9	3.6	11.9	22.5
Agriculture, forestry, and fishing	14,457	219,957	7,577	17,142	40,758	7,603	58,340	*256	*396	34.7	38.1	43.4	50.1	40.2	—
Farms	10,125	151,159	6,677	9,040	28,205	*4,883	*37,908	*10	*62	48.1	48.7	54.8	—	54.9	—
Field crop	*509	*164	*5	*18	*691	**	**	—	—	—	—	—	—	—	—
Beef cattle feedlots	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Beef cattle, except feedlots	*26	*501	*26	*161	*39	—	—	—	—	—	—	—	—
Hogs, sheep, and goats	—	—	—	—	—	—	—	—	—	—
Dairy farms	2,945	28,481	2,945	133	*2,804	—	—	—	—	98.2	98.2	98.2	—	—	—
Poultry and eggs	**	**	**	**	**	—	—	—	—	—	—	—	—	—	—
General livestock, except animal specialty	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Other	6,639	*121,532	*3,695	*8,591	*32,354	*4,641	*37,898	**	**	—	—	—	—	—	—
Other agriculture, forestry, and fishing	4,332	68,798	*900	*8,102	12,553	2,710	18,432	*246	*334	27.2	43.9	—	40.6	56.4	—
Mining	661	5,131	*37	*45	-3,385	538	535	*17	(3)	52.7	28.1	—	83.4	30.3	—
Construction	25,255	658,220	6,834	81,476	121,864	21,191	132,921	*452	*474	10.7	15.4	22.4	13.9	31.1	—
General building contractors and operative builders	5,450	215,760	1,646	22,216	27,136	4,410	30,336	*56	*195	23.7	32.2	39.5	31.0	54.3	—
Special trade contractors	19,750	442,460	5,188	59,260	94,822	16,781	102,585	*396	*279	12.5	17.0	27.1	15.7	38.3	—
Other construction	*55	—	—	*94	—	—	—	—	—	—	—	—	—	—	—
Manufacturing	5,724	254,682	2,034	23,683	29,911	4,555	33,488	*26	*24	23.7	30.3	43.6	20.5	65.9	—
Transportation, communication, electric, gas, and sanitary services	6,462	233,636	*805	*35,472	33,018	5,936	35,469	*72	*138	23.1	33.0	—	27.5	71.0	—
Trucking and warehousing	2,794	71,192	*211	*14,479	12,341	2,548	13,938	*16	*32	35.6	36.9	—	40.8	99.3	—
Other	3,668	162,444	*594	*20,993	20,677	3,388	21,531	*56	*108	31.3	44.7	—	37.0	83.9	—
Wholesale and retail trade	44,823	2,552,526	14,530	165,244	189,789	32,452	217,884	859	1,089	7.0	9.4	15.5	10.6	20.9	43.0
Wholesale trade	9,797	577,108	2,744	30,968	69,322	8,127	77,540	*63	*101	16.9	17.8	27.5	20.0	46.7	—
Retail trade	34,497	1,968,502	11,786	134,278	119,752	23,852	139,561	796	988	8.3	11.3	18.0	12.8	22.5	45.0
Food stores	2,142	241,763	972	7,876	9,906	1,612	10,795	—	—	36.3	39.4	46.8	43.9	71.8	—
Automotive dealers and service stations	3,124	623,161	2,344	42,829	35,602	2,790	36,672	*159	*127	25.1	22.5	32.4	27.7	87.0	—
Eating and drinking places	3,735	276,596	2,227	43,471	16,803	2,867	19,464	*274	*129	27.6	31.4	40.1	34.8	62.7	—
Direct selling organizations	6,893	52,685	*752	*212	4,873	3,610	7,226	—	—	21.5	48.5	—	46.7	47.6	—
Other retail trade	18,603	774,297	5,491	39,890	52,568	12,973	65,204	*363	*732	11.9	16.2	23.6	19.0	30.2	—
Wholesale and retail trade not allocable	*529	*6,916	—	—	*715	*473	*783	—	—	—	—	—	—	—	—
Finance, insurance, and real estate	16,675	442,612	1,727	11,516	112,392	13,398	136,563	*156	*54	12.6	16.7	27.7	14.9	31.8	—
Finance	627	7,044	—	—	*6,312	*509	*3,946	—	—	64.4	69.7	—	—	48.3	—
Insurance agents, brokers, and service	4,451	89,700	*208	*2,324	35,982	3,653	37,328	—	—	27.9	31.5	—	31.4	79.9	—
Real estate	11,597	346,068	1,519	9,192	82,722	9,236	95,289	*156	*54	14.7	19.8	29.1	17.4	46.0	—
Services	96,263	1,727,725	20,591	221,235	669,406	81,419	716,373	1,982	2,392	4.0	6.4	11.8	5.6	22.0	32.3
Hotels and other lodging places	1,912	27,009	*272	*2,795	-4,796	*519	*2,428	—	—	33.5	26.8	—	66.0	—	—
Personal services	15,901	187,980	3,011	11,645	59,533	14,228	61,313	—	—	13.6	21.6	42.4	20.3	38.6	—
Business services	18,165	221,936	2,894	25,294	92,985	15,316	88,504	*289	*1,172	12.0	18.5	32.7	16.2	47.7	—
Automobile repair and services	4,032	193,618	*2,083	*42,123	22,480	3,637	22,732	—	—	29.0	32.4	—	31.4	98.1	—
Amusement and recreation services, except motion pictures	9,426	48,008	*1,699	*4,291	6,279	8,200	17,902	*189	*88	18.6	28.7	—	31.2	58.0	—
Medical and health services	19,845	658,399	6,680	82,490	327,625	17,937	337,442	1,082	782	9.9	9.9	15.0	9.6	47.3	34.8
Offices of physicians	6,844	238,410	2,084	16,767	157,362	6,385	161,537	*161	*112	14.1	13.1	21.9	13.4	81.9	—
Offices of dentists	4,441	264,172	3,266	43,676	103,348	3,788	107,191	*602	*274	21.5	19.1	23.1	18.8	78.8	—
Other medical services	8,560	155,817	1,330	22,047	66,915	7,764	68,714	*319	*396	17.4	20.4	29.4	21.1	47.3	—
Legal services	5,863	195,181	1,540	27,004	85,599	5,081	87,167	*328	*266	18.4	19.9	28.2	18.4	50.7	—
Other services	21,199	195,594	2,412	25,593	79,701	16,501	88,885	*94	*84	10.9	17.0	39.0	15.8	35.8	—
Nature of business not allocable	*72	*571	—	—	*115	*72	*115	—	—	—	—	—	—	—	—

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Footnotes at end of table.

Table 1.5—Receipts, Payroll, Net Income, and New Jobs Credit, 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		Net income less deficit	Net income		New jobs credit		Coefficient of variation (Percent)*						
			Number of businesses	Amount		Number of businesses	Amount	Number of businesses	Amount	Number of businesses	Business receipts	Payroll	Net income	Deficit	New jobs credit	
Michigan																
All Industries	354,026	12,895,559	120,123	1,270,685	1,732,031	237,751	2,145,901	11,334	17,340	3,0	4,1	6,5	3,9	11.6	13.1	
All nonfarm industries	280,050	11,423,835	84,370	1,187,609	1,738,164	209,521	1,947,684	11,020	16,346	.6	3.6	6,6	3,1	8.6	13.5	
Agriculture, forestry, and fishing	81,819	1,632,802	38,273	109,118	28,131	34,829	237,694	1,242	1,459	13.1	20.9	28.0	24.9	21.2	45.1	
Farms	73,976	1,471,724	35,753	83,076	-6,133	28,230	198,217	314	992	14.3	23.1	34.8	29.4	21.8	59.1	
Field crop	44,971	663,565	15,762	17,122	-13,964	17,716	105,089	—	—	19.4	27.7	33.6	41.1	29.1	—	
Beef cattle feedlots	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
Beef cattle, except feedlots	7,527	94,607	4,766	2,833	-14,501	*2,014	*8,836	*6	*13	42.2	63.3	50.0	—	44.5	—	
Hogs, sheep, and goats	*611	*7,394	*477	*119	*1,082	*477	*1,798	—	—	—	—	—	—	—	—	
Dairy farms	*9,675	*349,697	*9,670	*21,480	*11,705	*3,986	*42,433	—	—	—	—	—	—	—	—	
Poultry and eggs	*1,602	*231,848	*1,602	*23,800	*23,735	*1,602	*23,735	—	—	—	—	—	—	—	—	
General livestock, except animal specialty	*17	*21	—	—	*36	—	—	—	—	—	—	—	—	—	—	
Other	9,573	124,592	3,476	17,722	-14,154	2,435	16,326	*308	*979	27.2	41.1	45.0	40.9	63.0	—	
Other agriculture, forestry, and fishing	7,843	161,078	2,520	26,042	34,264	6,398	39,477	*928	*467	20.9	25.1	38.0	28.7	48.1	—	
Mining	2,186	47,451	“	“	10,405	1,464	17,208	*18	*28	31.2	43.9	—	41.4	45.2	—	
Construction	37,777	1,406,553	14,356	218,665	238,543	33,572	259,733	1,569	2,536	8.6	12.6	19.4	11.6	32.1	44.3	
General building contractors and operative builders	8,048	561,014	3,871	91,143	58,807	6,432	71,544	*699	*807	19.3	21.1	31.2	23.4	44.8	—	
Special trade contractors	28,211	808,079	9,948	123,932	174,064	26,350	181,218	*870	*1,729	10.3	16.7	25.8	13.9	51.2	—	
Other construction	*1,518	*37,460	*537	*3,590	*5,672	*780	*6,971	—	—	—	—	—	—	—	—	
Manufacturing	4,825	250,200	“	“	44,954	3,221	50,637	*252	*1,050	22.7	31.0	—	26.8	46.5	—	
Transportation, communication, electric, gas, and sanitary services	11,196	369,504	2,135	35,230	54,514	8,223	65,305	—	—	15.2	19.0	33.9	22.3	33.8	—	
Trucking and warehousing	7,826	292,896	1,308	26,599	50,422	6,634	58,043	—	—	18.7	20.8	38.9	24.8	51.6	—	
Other	3,370	76,608	*827	*8,631	4,092	*1,589	*9,262	—	—	26.7	45.2	—	—	43.0	—	
Wholesale and retail trade	72,413	6,145,700	28,572	434,019	370,288	44,227	454,406	3,900	6,729	5.2	8.1	8.9	7.3	15.8	20.1	
Wholesale trade	9,259	967,435	2,080	39,059	64,198	5,478	84,078	414	1,168	17.5	14.3	27.6	18.5	37.3	59.2	
Retail trade	59,453	5,090,179	25,937	392,073	295,623	36,667	358,530	3,486	5,561	5.9	7.0	9.8	8.3	18.0	21.3	
Food stores	6,962	1,228,871	4,560	62,752	45,806	4,409	54,575	567	1,381	20.5	15.8	17.0	19.5	43.3	47.9	
Automotive dealers and service stations	7,389	1,329,161	3,940	60,166	47,289	4,356	54,770	957	787	17.6	15.9	20.1	21.2	36.8	49.4	
Eating and drinking places	9,180	767,885	7,497	145,672	58,082	6,168	75,571	713	2,178	16.2	17.0	20.2	19.3	39.9	39.5	
Direct selling organizations	15,203	154,402	*1,268	*4,461	27,853	8,645	31,450	—	—	13.9	30.7	—	31.1	36.0	—	
Other retail trade	20,719	1,609,860	8,652	119,022	118,593	12,089	140,164	1,249	1,215	10.1	12.8	15.8	14.0	29.7	33.3	
Wholesale and retail trade not allocable	3,701	88,086	*555	*2,887	10,467	2,082	13,788	—	—	25.1	31.0	—	37.1	59.7	—	
Finance, insurance, and real estate	31,585	546,982	3,768	19,365	225,497	24,892	244,465	729	346	8.4	12.7	23.3	10.9	23.0	34.4	
Finance	531	13,741	*17	*160	6,625	*260	*7,893	*17	*28	54.1	52.8	—	—	22.7	—	
Insurance agents, brokers, and service	7,877	225,108	2,249	14,125	118,123	7,518	119,417	*319	*182	16.9	20.4	29.3	17.1	70.1	—	
Real estate	23,177	308,133	1,502	5,080	100,749	17,114	117,055	*393	*136	10.2	17.1	35.7	14.7	26.1	—	
Services	111,692	2,493,855	30,903	384,664	759,173	87,506	815,329	3,624	5,192	4.1	7.0	12.5	5.7	14.2	23.8	
Hotels and other lodging places	4,894	172,298	2,799	20,753	19,601	2,740	24,462	*247	*30	24.6	32.8	45.4	43.5	35.4	—	
Personal services	19,711	299,599	5,031	76,268	71,683	17,068	75,235	*819	*1,397	12.4	18.9	27.9	19.3	41.4	—	
Business services	22,068	403,163	4,786	57,195	96,037	17,428	107,344	606	1,364	11.2	21.0	46.2	16.9	27.8	49.8	
Automobile repair and services	9,900	365,456	5,287	73,818	53,983	8,088	56,312	*257	*88	18.2	24.8	31.3	24.7	66.4	—	
Amusement and recreation services, except motion pictures	12,787	222,043	1,493	16,636	15,959	6,968	33,131	*282	*722	19.1	31.9	51.6	28.0	31.0	—	
Medical and health services	12,416	581,356	6,579	72,093	302,045	10,416	310,577	828	1,032	11.3	10.2	15.3	9.7	41.3	27.4	
Offices of physicians	4,491	228,477	1,636	20,957	142,571	4,038	144,495	443	677	15.2	14.0	18.8	14.1	39.6	35.8	
Offices of dentists	3,182	174,753	2,629	24,849	95,515	2,914	96,109	*185	*77	21.3	19.6	24.0	19.2	82.4	—	
Other medical services	4,743	178,126	2,314	26,187	63,958	3,464	69,973	*200	*278	22.1	21.9	32.7	21.3	56.7	—	
Legal services	4,373	188,983	1,708	35,442	89,504	9,304	90,509	*128	*254	22.6	22.6	45.8	18.9	53.4	—	
Other services	25,543	260,957	3,220	32,459	110,361	20,893	117,759	*456	*295	10.1	17.2	40.9	16.7	35.3	—	
Nature of business not allocable	*533	*2,512	—	—	*526	*17	*1,124	—	—	—	—	—	—	—	—	

Table 1.5—Receipts, Payroll, Net Income, and New Jobs Credit, 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		Net income less deficit	Net income		New jobs credit		Coefficient of variation (Percent) ¹						
			Number of businesses	Amount		Number of businesses	Amount	Number of businesses	Amount	Number of businesses	Business receipts	Payroll	Net income	Deficit	New jobs credit	
Minnesota																
All industries	307,275	\$4,478,493	133,104	756,283	1,081,727	201,358	1,461,850	4,915	6,220	4,9	6,5	8,8	7,2	14,5	18,7	
All nonfarm industries	172,609	5,708,524	51,959	604,080	858,568	127,741	984,677	4,505	5,308	3	4,8	9,8	4,4	11,2	19,4	
Agriculture, forestry, and fishing	139,733	3,823,855	83,034	188,240	243,954	77,119	520,208	789	1,592	11,0	14,7	21,3	18,6	19,5	41,1	
Farms	134,668	3,689,969	81,145	152,203	223,161	73,817	496,973	410	921	11,3	15,1	21,1	19,4	19,6	56,2	
Field crop	64,880	1,550,262	32,883	59,419	200,835	38,088	293,813	25	4	17,2	20,2	32,8	26,8	28,1	—	
Beef cattle feedlots	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
Beef cattle, except feedlots	14,944	399,447	4,887	6,897	—60,425	6,772	*11,178	—	—	37,3	56,8	57,5	—	43,0	—	
Hogs, sheep, and goats	12,362	656,171	12,116	22,005	27,755	*5,585	*68,288	*246	*528	37,3	48,5	52,4	56,3	—	—	
Dairy farms	24,024	707,306	21,548	27,508	69,101	16,883	100,124	—	—	28,8	29,0	38,3	40,9	73,1	—	
Poultry and eggs	3,087	*44,827	*3,087	*2,330	*2,844	*149	*4,013	*139	*389	—	—	—	—	—	—	
General livestock, except animal specialty	2,619	*213,492	*2,216	*18,014	*12,821	*1,698	*16,784	—	—	—	—	—	—	—	—	
Other	12,750	118,464	4,306	16,030	—24,082	*2,662	*2,973	—	—	36,0	86,2	85,4	—	47,7	—	
Other agriculture, forestry, and fishing	5,067	133,866	*1,889	*34,037	20,803	3,502	23,235	*379	*671	25,7	48,6	—	37,2	39,1	—	
Mining	298	4,166	“	“	—131	277	1,078	6	*15	88,3	3,4	—	3,2	1,9	—	
Construction	21,836	730,188	7,377	118,141	140,815	18,799	151,512	*737	*1,143	11,8	15,4	25,2	14,2	44,1	—	
General building contractors and operative builders	3,263	294,918	1,504	62,181	26,202	1,741	33,028	*435	*956	29,9	29,5	36,7	34,6	62,2	—	
Special trade contractors	15,891	347,937	4,312	46,709	104,769	15,284	105,769	*302	*187	14,3	19,0	40,6	16,4	70,2	—	
Other construction	2,682	67,331	*1,561	*9,251	9,844	*1,774	*12,715	—	—	35,9	37,2	—	—	68,6	—	
Manufacturing	5,304	150,648	“	“	20,545	3,512	25,700	—	—	24,8	31,4	—	32,8	74,0	—	
Transportation, communication, electric, gas, and sanitary services	8,990	215,842	3,273	18,884	34,877	6,787	37,913	—	—	18,8	23,8	50,9	29,0	51,5	—	
Trucking and warehousing	5,920	169,458	1,839	13,102	26,982	4,664	29,577	—	—	22,7	26,0	67,0	32,8	59,6	—	
Other	3,070	26,384	*1,334	*5,762	7,895	*2,123	*8,336	—	—	32,8	55,4	—	—	54,7	—	
Wholesale and retail trade	45,251	3,060,807	15,359	222,059	181,860	28,998	222,241	1,110	909	8,6	8,2	14,1	10,7	19,5	26,7	
Wholesale trade	8,238	809,729	2,668	26,072	68,799	6,712	74,093	53	108	17,3	15,9	21,4	18,6	60,5	32,6	
Retail trade	35,552	2,172,944	12,538	192,324	113,051	21,487	145,329	1,057	801	7,7	10,1	16,0	13,9	21,4	28,4	
Food stores	1,270	308,083	625	15,943	12,106	981	16,080	45	*87	38,9	28,6	38,0	39,6	83,2	—	
Automotive dealers and service stations	2,379	543,905	1,858	31,881	19,954	2,085	20,789	277	440	28,0	21,0	25,4	31,8	68,4	34,8	
Eating and drinking places	6,728	466,236	4,216	89,098	17,924	3,890	31,016	*252	*119	20,4	24,2	30,2	33,7	37,9	—	
Direct selling organizations	9,311	62,233	*133	7	4,239	5,424	5,969	—	—	17,1	48,0	—	38,7	33,1	—	
Other retail trade	15,864	792,487	5,706	55,395	58,826	9,107	71,475	*483	*155	12,9	18,0	24,2	21,3	28,6	—	
Wholesale and retail trade not allocable	1,463	*78,134	*155	*3,663	*190	*799	*2,818	—	—	—	—	—	—	—	—	
Finance, insurance, and real estate	18,517	319,066	2,027	15,569	139,618	13,186	152,079	*788	*608	11,7	15,8	29,1	14,9	26,4	—	
Finance	*302	*405	“	“	*724	“	“	—	—	—	—	—	—	—	—	
Insurance agents, brokers, and service	5,205	138,231	*1,107	*10,648	77,884	“	“	*522	*165	20,7	22,5	—	—	68,9	—	
Real estate	13,010	180,430	“	“	62,458	8,491	73,711	*266	*443	14,6	22,3	—	18,7	28,7	—	
Services	65,492	1,152,867	18,921	172,949	313,888	51,450	344,084	1,485	1,962	5,3	10,7	20,9	8,6	20,8	37,1	
Hotels and other lodging places	3,743	116,053	2,405	13,242	2,118	*1,854	*13,279	*110	*39	28,4	40,5	51,9	—	37,2	—	
Personal services	15,582	163,862	4,127	34,542	51,235	15,373	51,876	*246	*177	14,2	25,9	57,4	20,4	96,0	—	
Business services	12,450	264,517	4,424	57,196	54,799	11,007	57,870	*266	*647	14,3	32,4	46,9	22,6	44,9	—	
Automobile repair and services	3,689	65,540	*1,276	*7,895	7,277	*1,918	*8,422	*247	*114	27,7	49,2	—	—	53,2	—	
Amusement and recreation services, except motion pictures	5,266	35,563	*385	*240	*5,093	*1,577	*3,114	*139	*352	24,8	39,9	—	—	50,6	—	
Medical and health services	5,170	270,732	2,585	37,803	128,236	4,377	129,643	*460	*603	17,9	17,0	25,2	15,6	65,7	—	
Offices of physicians	2,111	100,869	750	15,199	52,047	1,792	52,614	*82	*68	26,9	29,0	49,5	23,9	70,5	—	
Offices of dentists	1,817	142,848	1,684	22,091	63,492	1,817	63,492	*378	*535	24,1	24,5	27,5	24,4	—	—	
Other medical services	*1,242	*27,215	*151	*513	*12,697	*768	*13,537	—	—	—	—	—	—	—	—	
Legal services	1,586	32,700	*437	*3,458	18,875	1,010	19,208	*17	*30	41,4	36,7	—	34,2	74,9	—	
Other services	18,024	203,810	3,282	18,573	56,239	14,333	60,872	—	—	12,1	21,7	40,8	21,4	38,0	—	
Nature of business not allocable	*1,854	*21,056	“	“	*6,693	*1,230	*7,037	—	—	—	—	—	—	—	—	

Business Returns/1977 • Sole Proprietorships

Footnotes at end of table.

Table 1.5—Receipts, Payroll, Net Income, and New Jobs Credit, 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		Net income less deficit	Net income		New jobs credit		Coefficient of variation (Percent)*						
			Number of businesses	Amount		Number of businesses	Amount	Number of businesses	Amount	Number of businesses	Business receipts	Payroll	Net income	Deficit	New jobs credit	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	
Mississippi																
All industries	127,251	4,643,519	55,341	337,793	276,383	76,761	552,197	3,898	6,195	5,1	4,5	6,9	5,1	13.2	14.2	
All nonfarm industries	76,896	3,814,512	23,030	265,109	408,545	60,198	473,018	3,133	4,897	1,4	4,1	7,0	4,3	12.2	15.6	
Agriculture, forestry, and fishing	51,384	877,162	32,852	77,892	-116,203	17,163	93,720	703	298	13.2	16.5	19.0	22.0	16.8	40.0	
Farms	50,355	829,007	32,311	72,684	-132,182	16,563	78,178	703	298	13.5	17.3	20.0	24.6	16.8	28.9	
Field crop	17,198	518,494	10,980	48,533	-46,810	4,691	50,511	663	204	24.5	24.9	27.8	32.4	27.4	—	
Beef cattle feedlots	**	**	**	**	**	**	**	—	—	—	—	—	—	—	—	
Beef cattle, except feedlots	15,455	74,508	8,729	6,330	-46,364	3,173	3,163	—	—	—	—	—	—	—	—	
Hogs, sheep, and goats	3,339	88,326	—	—	*9,509	*860	*8,256	—	—	—	—	—	—	—	—	
Dairy farms	*2,048	16,570	*2,048	*2,313	*755	*2,028	*1,766	—	—	—	—	—	—	—	—	
Poultry and eggs	2,988	63,828	*2,932	*4,975	8,881	*2,585	*11,893	—	—	44.8	39.5	—	—	—	—	
General livestock, except animal specialty	2,258	31,635	2,181	2,101	-26,478	**	—	—	—	47.0	60.8	50.8	—	58.0	—	
Other	**	**	**	**	**	**	**	—	—	—	—	—	—	—	58.8	
Other agriculture, forestry, and fishing	1,029	46,155	541	5,208	13,879	*600	*14,541	—	—	34.1	41.2	52.1	—	51.8	—	
Mining	1,071	93,745	157	9,276	4,767	768	13,704	*11	*14	27.9	24.6	51.4	28.1	24.5	—	
Construction	8,963	491,922	3,764	58,294	63,179	7,893	69,344	*508	*693	15.9	16.1	21.3	16.9	43.7	—	
General building contractors and operative builders	1,305	228,621	744	18,566	11,185	1,213	14,287	*36	*164	34.7	26.1	35.2	30.6	74.7	—	
Special trade contractors	6,521	204,804	2,677	31,143	46,847	5,721	47,688	*329	*439	19.4	23.7	31.9	21.6	85.4	—	
Other construction	1,137	*57,397	*343	*5,585	*5,147	*959	*7,389	*143	*90	—	—	—	—	—	—	
Manufacturing	1,703	184,879	796	18,763	15,748	1,465	19,000	*267	*787	36.3	25.8	29.2	29.7	49.5	—	
Transportation, communication, electric, gas, and sanitary services	4,633	110,739	1,345	11,119	11,706	3,812	18,141	*7	*61	22.5	25.8	35.8	30.4	65.6	—	
Trucking and warehousing	3,820	111,870	1,260	10,295	11,117	3,051	17,175	*7	*61	24.6	27.3	38.0	31.8	58.9	—	
Other	*813	*7,869	*85	*824	*589	*561	*966	—	—	—	—	—	—	—	—	
Wholesale and retail trade	25,166	2,303,450	10,493	99,647	106,830	17,542	132,883	1,160	1,920	7.5	6.8	10.3	9.8	20.3	25.1	
Wholesale trade	3,702	549,812	952	16,867	24,418	2,775	33,218	114	145	23.5	13.4	27.3	24.9	42.7	34.2	
Retail trade	20,471	1,703,059	9,335	82,116	75,968	14,177	83,093	1,046	1,775	8.6	8.5	11.4	11.0	22.2	26.8	
Food stores	3,644	428,291	2,223	14,088	16,213	3,160	17,731	*147	*131	21.3	17.7	20.7	22.4	39.9	—	
Automotive dealers and service stations	3,882	508,722	1,600	20,337	14,595	2,974	16,153	*65	*156	22.0	18.1	23.1	23.1	62.2	—	
Eating and drinking places	2,336	72,735	1,269	11,608	2,319	894	6,524	*228	*327	31.1	33.5	38.5	56.5	42.2	—	
Direct selling organizations	2,213	43,696	*85	*1,008	1,373	*1,266	*2,001	—	—	33.5	64.7	—	—	65.0	—	
Other retail trade	8,396	649,413	4,158	35,075	41,468	5,883	48,684	608	1,161	14.6	15.0	19.5	17.2	34.8	37.1	
Wholesale and retail trade not allocable	993	50,579	*206	*664	6,444	*590	*6,554	—	—	53.2	49.4	—	—	75.6	—	
Finance, insurance, and real estate	6,346	146,054	915	8,353	44,148	5,209	47,493	*396	*523	19.5	17.1	41.0	17.8	36.4	—	
Finance	560	29,687	*30	*170	5,547	*557	*5,567	*8	*80	63.1	37.0	—	—	81.3	—	
Insurance agents, brokers, and service	2,488	74,126	720	7,474	27,113	2,343	28,267	*235	*170	30.0	27.5	45.5	25.1	68.7	—	
Real estate	3,298	42,241	*165	*709	11,488	2,399	13,859	*153	273	28.4	25.4	—	28.3	42.9	—	
Services	27,985	426,568	5,019	54,429	148,188	23,019	157,932	784	899	7.7	10.4	16.6	8.7	30.5	24.9	
Hotels and other lodging places	*344	*1,389	*33	*183	*44	*92	*79	*7	*3	—	—	—	—	—	—	
Personal services	7,294	34,079	*939	*3,794	11,219	6,073	12,066	*329	*57	18.7	23.2	—	23.9	46.4	—	
Business services	4,994	42,544	*660	*7,717	9,832	3,457	14,857	*7	*5	22.9	33.5	—	29.9	52.9	—	
Automobile repair and services	2,533	82,760	*384	*11,192	7,796	2,324	8,489	—	—	33.8	38.8	—	44.9	68.8	—	
Amusement and recreation services, except motion pictures	1,334	12,485	*400	*395	3,312	*1,098	*3,783	—	—	44.5	62.5	—	57.8	50.5	—	
Medical and health services	2,452	137,581	1,377	17,646	70,721	2,393	70,949	197	491	23.3	14.0	18.4	13.0	81.4	34.0	
Offices of physicians	958	70,174	505	8,693	40,954	906	41,179	*82	*224	17.9	15.7	20.7	15.2	82.6	—	
Offices of dentists	740	39,186	681	5,345	18,401	740	18,401	*112	*190	54.8	31.5	41.4	29.8	—	—	
Other medical services	754	28,221	*191	*3,608	11,366	747	11,369	*3	*77	49.1	39.7	—	40.7	92.0	—	
Legal services	1,828	39,174	626	5,035	20,583	1,736	20,695	*32	*35	33.6	28.9	45.4	29.0	68.7	—	
Other services	7,206	76,556	600	8,467	24,769	5,846	26,914	*212	*308	16.3	27.4	44.5	25.4	47.7	—	
Nature of business not allocable	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	

Footnotes at end of table.

Table 1.5—Receipts, Payroll, Net Income, and New Jobs Credit, 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		Net income less deficit	Net income		New jobs credit		Coefficient of variation (Percent) ^a						
			Number of businesses	Amount		Number of businesses	Amount	Number of businesses	Amount	Number of businesses	Business receipts	Payroll	Net income	Deficit	New jobs credit	
Missouri																
All industries	363,308	10,128,628	140,271	816,911	1,301,317	244,820	1,682,151	5,652	10,622	4,3	4,6	7,8	5,2	12,8	17,1	
All nonfarm industries	207,969	7,701,692	56,277	754,069	1,167,118	168,226	1,293,562	5,268	10,064	1,5	4,1	8,2	3,8	12,0	18,6	
Agriculture, forestry, and fishing	162,050	2,510,687	65,162	70,456	150,956	82,158	411,164	384	558	8,9	13,9	22,8	18,2	17,9	29,6	
Farms	155,339	2,426,936	83,994	62,842	133,899	76,594	388,589	384	558	10,2	14,4	24,2	19,2	18,2	29,6	
Field crop	58,062	787,079	33,405	27,730	152,254	34,937	218,805	289	456	18,1	24,8	48,4	27,1	30,0	50,8	
Beef cattle feedlots	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
Beef cattle, except feedlots	49,870	492,061	26,895	11,483	—115,559	14,335	14,786	58	30	18,1	24,4	29,6	34,7	28,8	56,7	
Hogs, sheep, and goats	33,497	711,053	16,961	11,661	82,468	21,771	110,755	—	—	24,8	29,5	44,2	37,4	62,5	—	
Dairy farms	549	*31,204	548	*388	*5,039	*518	*5,836	—	—	—	—	—	—	—	—	
Poultry and eggs	*4,335	*295,169	*4,335	*6,271	*29,235	*4,330	*29,452	—	—	—	—	—	—	—	—	
General livestock, except animal specialty	4,529	75,955	*738	*337	—13,804	*67	*132	*10	*21	51,9	33,3	—	48,7	—	—	
Other	4,497	34,415	1,112	4,972	—5,734	636	8,823	—	—	41,8	47,8	52,8	68,6	32,5	—	
Other agriculture, forestry, and fishing	6,711	83,751	*1,168	*7,614	17,057	5,564	22,575	—	—	34,9	36,1	—	37,5	58,3	—	
Mining	496	5,949	*26	*206	—2,383	153	525	5	8	20,5	25,7	—	35,2	25,0	—	
Construction	31,023	1,063,810	8,903	218,760	158,715	29,348	173,668	*805	*2,125	9,8	14,1	21,0	13,0	39,3	—	
General building contractors and operative builders	3,300	346,983	1,805	57,395	30,441	3,105	35,207	*666	*1,898	30,1	25,2	24,4	29,2	68,4	—	
Special trade contractors	24,483	598,727	6,071	144,029	120,454	23,509	124,701	*5	*72	11,4	19,2	29,8	15,8	60,6	—	
Other construction	3,240	116,100	*1,027	*17,336	7,820	2,734	13,760	*134	*155	33,5	39,3	—	39,5	70,2	98,8	
Manufacturing	3,332	249,684	1,238	43,908	28,068	2,916	30,870	*83	*187	30,7	30,8	40,4	35,4	75,8	56,1	
Transportation, communication, electric, gas, and sanitary services	12,629	339,047	2,492	21,684	59,275	10,896	67,225	*168	*517	16,0	18,7	39,9	20,6	45,5	—	
Trucking and warehousing	9,431	285,651	2,018	21,618	51,253	8,148	57,920	*151	*511	18,7	20,3	40,0	22,9	52,3	—	
Other	3,198	53,396	*474	*66	8,022	*2,848	*9,305	*17	*6	33,2	49,7	—	78,7	—	—	
Wholesale and retail trade	63,296	4,277,379	21,335	262,842	283,050	43,438	333,682	1,200	2,562	5,7	6,9	11,2	9,2	19,3	37,6	
Wholesale trade	9,502	1,155,931	2,113	23,334	90,521	6,766	97,729	52	199	16,7	12,3	21,8	18,7	42,8	55,5	
Retail trade	52,210	3,057,573	19,089	239,375	191,325	35,543	230,049	1,148	2,363	6,6	8,8	12,1	11,0	21,0	46,7	
Food stores	3,677	318,017	1,316	30,838	8,921	2,353	17,898	*10	*15	30,9	31,4	38,8	42,7	64,4	—	
Automotive dealers and service stations	7,352	1,357,120	4,956	80,330	42,656	5,106	50,226	307	504	18,2	14,8	19,8	22,2	36,3	58,0	
Eating and drinking places	5,518	319,305	3,184	49,114	32,516	4,098	36,268	*492	*1,191	24,6	28,2	32,1	35,0	62,2	—	
Direct selling organizations	18,429	74,277	*264	*57	14,932	12,708	20,126	—	—	12,7	22,8	—	30,5	37,7	—	
Other retail trade	17,234	988,854	9,369	79,036	92,300	11,278	105,531	339	653	12,5	15,1	20,2	16,9	31,9	52,1	
Wholesale and retail trade not allocable	*1,584	*63,875	*133	*133	*1,204	*1,129	*5,904	—	—	—	—	—	—	—	—	
Finance, insurance, and real estate	21,368	338,556	1,477	11,374	145,172	18,662	156,436	*466	*354	12,8	17,4	32,0	13,8	28,5	—	
Finance	153	13,308	*15	*213	2,369	*137	*3,595	—	—	51,5	27,9	—	—	31,5	—	
Insurance agents, brokers, and service	7,709	113,466	1,136	7,544	62,725	6,594	68,010	*56	*90	20,3	22,3	40,0	22,3	53,8	—	
Real estate	13,506	211,782	326	3,617	80,078	11,931	84,831	*410	*264	16,9	25,5	57,6	18,9	30,9	—	
Services	69,114	1,343,516	19,638	187,681	478,484	57,149	508,581	2,541	4,311	5,9	9,1	15,8	7,5	27,6	25,0	
Hotels and other lodging places	1,270	54,606	1,024	9,373	8,485	966	9,529	*260	*156	38,7	35,1	47,7	41,4	57,5	—	
Personal services	17,950	235,939	4,863	51,935	49,972	16,213	53,479	*246	*486	13,1	27,4	40,2	21,6	60,0	—	
Business services	15,355	189,834	2,203	25,567	73,512	13,524	76,844	*264	*618	14,1	24,7	54,4	20,2	48,6	—	
Automobile repair and services	4,775	127,098	2,392	13,319	18,464	3,748	20,686	—	—	26,4	44,2	69,7	37,7	55,4	—	
Amusement and recreation services, except motion pictures	3,738	26,789	*535	*588	*2,970	*1,267	*6,455	—	—	28,5	41,7	—	—	59,9	—	
Medical and health services	8,072	435,443	5,356	58,869	197,877	7,311	201,218	948	1,409	15,3	14,6	17,4	13,1	94,6	39,9	
Offices of physicians	2,456	157,327	2,127	18,039	89,096	2,304	89,231	*456	*558	23,7	19,7	22,1	18,6	94,4	—	
Offices of dentists	3,048	196,945	2,389	31,761	77,023	2,573	80,200	*492	*851	25,5	24,6	27,4	22,7	99,4	—	
Other medical services	2,568	81,171	*840	*9,069	31,758	2,434	31,787	—	—	31,2	36,9	—	36,3	98,9	—	
Legal services	4,000	126,751	1,450	9,544	81,388	3,893	81,698	*380	*459	21,0	21,5	33,8	21,0	80,2	—	
Other services	13,954	145,058	1,815	18,486	51,736	10,227	56,674	—	—	18,2	27,8	43,6	25,3	39,4	—	
Nature of business not allocable	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	

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Footnotes at end of table.

Table 1.5—Receipts, Payroll, Net Income, and New Jobs Credit, 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		Net income less deficit	Net income		New jobs credit		Coefficient of variation (Percent) ^a						
			Number of businesses	Amount		Number of businesses	Amount	Number of businesses	Amount	Number of businesses	Business receipts	Payroll	Net income	Deficit	New jobs credit	
Montana																
All industries	73,967	2,697,550	32,500	240,751	251,964	51,388	398,359	2,179	3,348	4.2	4.6	5.9	5.4	12.9	9.8	
All nonfarm industries	45,717	1,880,669	14,560	200,551	226,139	33,004	265,497	1,834	3,204	1.0	2.8	5.5	2.8	7.0	10.3	
Agriculture, forestry, and fishing	30,116	841,767	18,223	43,130	28,846	19,539	138,074	401	158	10.3	13.3	21.0	14.9	17.1	30.9	
Farms	28,250	816,881	17,940	40,200	25,825	18,384	132,862	345	144	11.0	13.7	22.3	15.4	17.4	33.5	
Field crop	13,400	322,490	9,161	12,669	51,240	10,398	86,390	299	107	16.8	18.5	27.4	19.7	33.4	61.3	
Beef cattle feedlots	1,222	9,558	21	254	—351	—	—	—	—	—	—	—	—	—	—	
Beef cattle, except feedlots	10,746	348,072	6,390	16,270	—886	6,956	40,343	10	8	19.8	21.6	27.5	28.7	24.4	52.5	
Hogs, sheep, and goats	973	6,674	973	—	—	—	—	—	—	—	—	—	—	—	—	
Dairy farms	370	13,284	271	1,126	8,243	—	—	—	—	—	—	—	—	—	—	
Poultry and eggs	642	71,135	603	7,103	1,035	332	2,380	—	—	63.7	21.9	36.8	17.9	37.2	—	
General livestock, except animal specialty	530	36,784	94	993	—246	341	187	—	—	27.7	30.3	38.5	40.0	35.1	—	
Other	1,567	10,884	427	924	4,265	330	3,382	38	29	29.9	41.6	25.9	31.5	—	—	
Other agriculture, forestry, and fishing	1,866	24,886	283	2,930	2,821	1,155	5,212	56	14	13.2	—	—	—	—	—	
Mining	517	4,043	73	184	—2,204	252	1,065	*18	*22	22.2	23.4	—	33.0	16.8	—	
Construction	6,722	322,931	2,688	47,023	49,421	5,590	53,452	305	880	8.5	8.8	12.8	8.6	22.0	23.7	
General building contractors and operative builders	1,418	139,194	667	17,219	14,296	1,258	15,475	127	431	13.9	14.9	18.2	15.5	41.0	34.7	
Special trade contractors	4,505	146,654	1,754	25,856	30,497	3,793	32,275	133	408	8.3	12.6	19.1	11.5	31.6	37.9	
Other construction	789	35,083	265	3,948	4,628	539	5,702	45	41	20.3	25.4	41.2	28.6	46.0	—	
Manufacturing	2,022	100,551	595	24,716	8,688	1,202	12,127	*58	*136	20.0	18.0	25.0	17.3	32.3	—	
Transportation, communication, electric, gas, and sanitary services	2,404	143,810	984	14,991	12,677	1,775	15,702	91	111	10.9	15.0	25.0	14.9	27.6	37.4	
Trucking and warehousing	1,864	133,918	823	13,738	11,275	1,430	13,705	—	—	12.3	16.0	26.6	16.3	32.3	—	
Other	540	9,892	161	1,253	1,402	345	1,997	—	—	24.7	33.3	—	35.1	47.8	—	
Wholesale and retail trade	13,185	961,785	5,443	74,128	47,997	8,238	62,337	593	1,168	4.0	5.0	7.6	6.8	11.9	18.7	
Wholesale trade	1,657	221,971	540	7,209	9,441	1,160	12,510	45	63	12.6	10.5	19.7	16.2	33.4	19.6	
Retail trade	11,176	726,733	4,828	66,248	38,193	6,876	49,056	528	1,093	4.4	5.9	8.3	7.7	12.5	19.8	
Food stores	705	142,460	540	6,352	6,891	630	7,164	41	60	19.5	16.5	16.8	20.6	40.7	22.3	
Automotive dealers and service stations	916	175,519	525	9,838	5,113	597	6,046	78	217	16.1	13.6	16.5	19.5	31.9	38.2	
Eating and drinking places	2,155	161,698	1,713	31,562	8,165	1,357	12,355	174	568	11.2	12.3	14.4	15.9	24.9	29.7	
Direct selling organizations	2,921	9,962	25	31	506	1,622	1,397	—	—	10.1	18.2	—	29.9	24.4	—	
Other retail trade	4,479	237,094	2,025	16,383	17,518	2,670	22,094	235	248	7.8	10.4	16.2	12.6	17.6	30.4	
Wholesale and retail trade not allocable	332	13,081	75	673	363	202	771	*20	30.2	39.2	—	40.8	53.6	—	—	
Finance, insurance, and real estate	2,969	63,828	235	1,791	24,043	2,313	25,770	146	112	9.2	16.2	29.0	12.0	34.9	26.0	
Finance	95	3,602	—	—	*1,794	*57	*1,917	—	—	—	—	—	—	—	—	
Insurance agents, brokers, and service	831	19,903	—	—	6,525	645	6,773	*16	*16	18.4	31.0	—	26.9	62.0	—	
Real estate	2,043	40,323	123	722	15,724	1,611	17,080	130	96	11.0	20.3	37.8	14.1	42.7	28.0	
Services	15,939	257,521	4,258	34,780	82,431	12,368	89,543	567	781	4.2	6.2	12.7	6.0	15.9	19.1	
Hotels and other lodging places	758	21,903	414	2,861	1,729	490	2,919	*58	*90	20.1	26.0	29.6	34.1	48.1	—	
Personal services	2,731	30,767	648	6,662	7,928	2,260	8,699	*36	*89	10.7	18.7	28.3	18.1	49.6	—	
Business services	3,625	31,582	746	5,160	8,418	2,760	10,251	*74	*80	8.1	20.4	59.8	15.4	30.5	—	
Automobile repair and services	1,043	24,105	363	2,282	4,320	759	4,771	—	—	18.2	22.1	33.6	25.1	49.6	—	
Amusement and recreation services, except motion pictures	1,412	11,044	246	669	2,711	1,122	3,325	—	—	15.5	23.3	53.1	25.5	47.0	—	
Medical and health services	1,270	77,028	907	11,267	35,225	1,170	35,301	206	242	13.0	11.7	16.7	10.7	75.9	30.9	
Offices of physicians	313	22,570	207	2,924	12,874	288	12,878	*31	*4	20.5	17.4	24.1	17.0	37.8	—	
Offices of dentists	358	29,116	333	4,517	13,760	330	13,817	111	152	21.1	19.9	22.4	18.8	58.0	35.9	
Other medical services	599	25,342	367	3,826	8,591	552	8,606	*64	*86	22.4	23.7	38.2	22.1	76.6	—	
Legal services	955	17,435	282	1,229	7,850	909	8,112	*76	*57	40.2	26.3	33.1	24.9	51.5	—	
Other services	4,145	43,677	652	4,670	14,149	2,898	16,165	*107	*148	8.2	14.5	30.4	15.0	30.3	—	
Nature of business not allocable	*113	*1,314	*3	*8	*265	*111	*289	—	—	—	—	—	—	—	—	

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Table 1.5—Receipts, Payroll, Net Income, and New Jobs Credit, 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		Net income less deficit	Net income		New jobs credit		Coefficient of variation (Percent)*						
			Number of businesses	Amount		Number of businesses	Amount	Number of businesses	Amount	Number of businesses	Business receipts	Payroll	Net income	Deficit	New jobs credit	
Nebraska																
All industries	173,293	6,125,727	86,768	353,713	707,910	133,363	950,035	2,980	3,609	4,7	5,5	11,0	6,7	15,6	19,8	
All nonfarm industries	80,604	2,846,940	27,108	279,938	356,963	62,460	413,583	2,865	3,517	1,6	4,8	12,7	4,8	24,5	21,2	
Agriculture, forestry, and fishing	95,367	3,315,135	60,007	75,203	356,830	73,044	543,085	122	96	8,8	9,4	21,1	11,2	19,0	26,6	
Farms	92,689	3,278,787	59,660	73,775	350,947	70,903	536,472	115	92	9,0	9,5	21,5	11,3	19,1	27,4	
Field crop	55,079	1,876,246	33,501	45,711	344,488	47,586	421,232	79	68	12,1	13,7	26,5	13,3	31,2	—	
Beef cattle, except feedlots	4	13,335	4	57	100	—	—	—	—	—	—	—	—	—	—	
Beef cattle, except feedlots	10,743	722,857	7,913	10,440	498	6,848	37,970	11	20	23,5	18,3	24,2	38,2	31,0	28,4	
Hogs, sheep, and goats	16,122	427,915	11,550	14,543	—1,100	8,570	50,376	—	—	27,0	29,2	69,3	36,5	43,5	—	
Dairy farms	685	26,735	685	92	8,928	—	—	—	—	—	—	—	—	—	—	
Poultry and eggs	833	27,526	833	425	6,976	—	—	—	—	—	—	—	—	—	—	
General livestock, except animal specialty	2,118	142,518	220	1,711	—800	1,037	3,685	—	—	56,2	19,5	41,2	—	29,9	—	
Other	7,105	41,655	4,954	796	6,805	6,235	13,860	25	4	42,6	41,2	50,4	53,9	41,7	—	
Other agriculture, forestry, and fishing	2,678	36,348	347	1,428	5,883	2,141	6,613	7	4	39,4	51,7	—	44,9	84,3	—	
Mining	287	19,434	203	2,693	4,426	225	5,801	—	—	54,7	48,8	—	—	36,0	—	
Construction	13,923	434,857	5,909	90,027	58,403	12,181	64,331	540	*1,159	11,8	18,1	35,4	15,9	40,1	—	
General building contractors and operative builders	1,583	195,568	671	46,574	15,225	1,289	17,674	167	429	30,6	31,6	63,0	29,0	57,9	—	
Special trade contractors	10,385	205,212	4,231	37,385	35,709	8,937	39,188	313	591	14,2	23,2	32,3	21,0	54,8	—	
Other construction	*1,955	*34,077	*1,007	*6,068	*7,469	*1,955	*7,469	*60	*139	—	—	—	—	—	—	
Manufacturing	*313	*17,954	*65	*5,134	*3,519	*313	*3,519	*60	*406	—	—	—	—	—	—	
Transportation, communication, electric, gas, and sanitary services	3,582	121,094	1,103	10,478	8,066	1,886	13,420	—	—	24,6	20,3	46,6	39,4	42,3	—	
Trucking and warehousing	2,334	106,482	1,097	10,290	10,578	1,731	13,107	—	—	30,2	22,2	47,4	40,3	68,8	—	
Other	1,248	14,612	6	*188	-2,512	*155	*313	—	—	45,5	47,8	—	—	57,5	—	
Wholesale and retail trade	21,332	1,548,017	8,795	94,447	78,948	14,317	96,493	988	1,006	8,6	7,7	12,7	11,5	20,7	28,1	
Wholesale trade	4,226	509,483	1,563	11,338	22,598	3,634	25,143	*28	*43	22,5	11,3	27,8	21,5	49,7	—	
Retail trade	16,842	1,027,604	6,995	82,208	55,232	10,563	69,522	900	777	10,0	10,6	14,2	14,1	23,7	28,8	
Food stores	1,161	188,489	512	12,005	6,025	777	7,187	97	*228	38,6	25,2	25,5	29,4	58,5	—	
Automotive dealers and service stations	2,243	319,587	1,510	18,636	13,455	1,511	15,980	521	292	25,8	20,8	24,1	30,7	43,7	41,6	
Eating and drinking places	2,854	169,638	2,464	30,174	8,367	1,902	13,706	*3	*92	28,8	27,3	31,6	33,9	52,8	—	
Direct selling organizations	6,346	32,331	*308	*994	1,270	3,947	2,879	*25	*3	19,3	39,8	—	44,0	46,6	—	
Other retail trade	4,028	317,559	2,201	20,399	26,115	2,426	29,770	*254	*162	18,0	20,0	22,9	24,0	35,3	—	
Wholesale and retail trade not allocable	*464	*11,930	*237	*901	*1,118	*120	*1,828	*60	*166	—	—	—	—	—	—	
Finance, insurance, and real estate	7,728	178,364	1,629	7,765	67,355	5,617	72,148	*277	*69	15,5	20,8	35,5	15,8	29,7	—	
Finance	*75	*482	*60	*11	*178	*15	*266	—	—	—	—	—	—	—	—	
Insurance agents, brokers, and service	4,115	85,796	895	5,781	44,563	3,268	47,624	*167	*38	20,3	21,6	45,8	21,8	36,6	—	
Real estate	3,538	92,086	674	1,973	22,609	2,334	24,258	*110	*31	24,9	35,0	38,7	20,9	53,4	—	
Services	30,535	489,671	8,871	67,943	130,240	25,554	151,115	988	802	7,3	10,7	18,3	9,2	62,3	31,3	
Hotels and other lodging places	*371	*9,934	*339	*945	*212	*367	*481	—	—	—	—	—	—	—	—	
Personal services	9,783	67,547	1,850	6,374	21,547	6,642	22,536	—	—	14,7	28,2	57,7	24,3	56,7	—	
Business services	3,777	45,436	*738	*10,215	16,405	3,170	17,267	—	—	23,4	35,1	—	26,1	61,6	—	
Automobile repair and services	3,244	98,885	2,241	16,059	11,635	2,455	12,353	*391	*100	29,3	32,0	45,6	36,8	59,2	—	
Amusement and recreation services, except motion pictures	3,714	24,243	*797	*1,179	*9,939	2,085	5,724	—	—	32,7	40,0	—	44,6	82,6	—	
Medical and health services	2,313	105,021	1,216	15,969	51,129	2,181	51,823	*205	*267	23,5	17,7	24,2	17,1	68,7	—	
Offices of physicians	631	48,487	308	7,884	25,415	558	26,019	*132	*211	29,6	23,4	34,3	21,9	77,7	—	
Offices of dentists	1,051	45,648	883	7,891	20,044	1,051	20,044	*73	*56	42,2	29,7	35,5	28,9	—	—	
Other medical services	*631	*10,886	*25	*194	*5,670	*572	*5,760	—	—	—	—	—	—	—	—	
Legal services	556	22,126	*264	*1,449	12,753	514	12,810	*189	*201	37,7	41,9	—	37,2	56,3	—	
Other services	6,777	116,479	1,426	15,753	26,922	6,140	28,212	—	—	17,3	24,7	35,0	22,3	63,9	—	
Nature of business not allocable	*226	*201	*166	*23	*123	*226	*123	—	—	—	—	—	—	—	—	

Footnotes at end of table.

Table 1.5—Receipts, Payroll, Net Income, and New Jobs Credit, 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		Net income less deficit	Net income		New jobs credit		Coefficient of variation (Percent) ¹						
			Number of businesses	Amount		Number of businesses	Amount	Number of businesses	Amount	Number of businesses	Business receipts	Payroll	Net income	Deficit	New jobs credit	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)		
Nevada																
All industries	37,974	1,511,033	12,635	210,989	171,636	22,524	250,021	1,871	4,274	3.8	4.4	6.9	3.8	10.2	9.4	
All nonfarm industries	33,866	1,408,729	9,755	198,198	188,762	21,526	238,959	1,505	3,721	2.8	3.8	6.6	3.6	7.7	8.8	
Agriculture, forestry, and fishing	4,801	120,968	3,050	17,092	-13,140	1,469	15,781	374	562	23.6	33.4	38.4	28.6	24.1	41.7	
Farms	4,108	102,304	2,780	12,791	-17,126	998	11,062	366	553	27.4	38.8	47.6	38.4	24.8	43.2	
Field crop	1,773	56,392	1,684	8,881	1,440	368	7,215	**	**	50.8	64.8	67.7	51.0	36.4	—	
Beef cattle feedlots	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
Beef cattle, except feedlots	599	36,508	485	2,674	-7,170	417	2,023	**	**	56.3	41.4	35.7	60.5	25.7	—	
Hogs, sheep, and goats	**	**	**	**	**	**	**	**	**	—	—	—	—	—	—	
Dairy farms	**	**	**	**	**	**	**	**	**	—	—	—	—	—	—	
Poultry and eggs	*301	*46	—	—	*-438	—	—	—	—	—	—	—	—	—	—	
General livestock, except animal specialty	*27	*120	—	—	*-237	—	—	—	—	—	—	—	—	—	—	
Other	1,397	4,926	605	614	-9,854	**	**	**	**	—	—	—	—	—	—	
Other agriculture, forestry, and fishing	693	18,664	270	4,301	3,986	471	4,719	*8	*9	20.7	38.2	57.2	32.6	53.2	—	
Mining	940	22,482	78	2,357	-1,590	**	**	*24	*54	23.5	14.8	10.5	30.5	11.1	—	
Construction	3,150	262,076	1,245	61,227	26,037	2,468	31,890	403	1,338	11.7	10.4	12.9	10.3	26.5	19.6	
General building contractors and operative builders	617	98,364	302	21,184	10,098	518	11,191	167	780	18.9	15.4	21.7	17.0	57.1	27.3	
Special trade contractors	2,011	139,341	869	35,455	15,474	1,495	17,969	231	529	11.8	14.8	17.1	14.2	31.1	29.5	
Other construction	522	24,371	*74	*4,588	2,465	455	2,730	*5	*29	50.3	43.7	—	36.1	65.5	—	
Manufacturing	1,069	49,062	329	13,030	6,963	857	8,455	*21	*57	40.8	41.4	54.8	50.6	33.6	—	
Transportation, communication, electric, gas, and sanitary services	1,187	36,152	229	4,857	4,013	721	6,030	*27	*88	18.9	23.7	58.1	25.0	27.1	—	
Trucking and warehousing	794	31,552	*172	*4,330	4,491	660	5,027	**	**	20.0	27.0	—	24.7	50.7	—	
Other	393	4,600	*57	*327	-478	*61	*1,003	**	**	41.1	25.1	—	—	32.0	—	
Wholesale and retail trade	8,473	582,735	3,398	53,855	30,904	4,716	45,375	416	939	7.3	7.2	9.5	9.1	13.1	16.1	
Wholesale trade	1,262	98,866	321	4,138	5,115	636	7,483	*3	*9	15.0	17.6	39.7	23.1	25.7	—	
Retail trade	6,978	477,779	3,050	49,303	25,880	3,949	37,395	413	930	8.6	8.1	9.9	10.2	15.4	16.3	
Food stores	448	49,672	165	2,961	1,980	225	3,225	—	—	29.7	32.2	35.9	38.5	57.9	—	
Automotive dealers and service stations	727	149,631	522	11,099	6,504	556	7,411	122	253	16.8	14.8	17.6	19.0	40.1	35.6	
Eating and drinking places	1,343	91,359	1,059	19,733	4,836	883	9,197	108	291	14.2	15.5	17.5	20.0	30.3	34.7	
Direct selling organizations	1,962	4,861	*83	*98	-521	871	495	—	—	22.8	32.4	—	28.9	35.3	—	
Other retail trade	2,498	182,256	1,221	15,412	13,081	1,434	17,067	183	386	13.5	14.3	18.4	16.8	21.3	21.7	
Wholesale and retail trade not allocable	233	6,090	*27	*214	-91	*131	*497	—	—	36.8	51.7	—	—	60.9	—	
Finance, insurance, and real estate	4,429	101,922	487	3,542	27,210	3,235	34,959	108	378	7.3	11.8	27.5	9.5	34.9	36.5	
Finance	169	10,690	*3	*5	-91	87	1,568	*10	*8	41.0	9.8	—	12.9	11.4	—	
Insurance agents, brokers, and service	942	27,212	226	1,412	9,862	788	10,172	*48	*90	17.2	30.8	40.9	20.9	48.3	—	
Real estate	3,318	64,020	258	2,125	17,439	2,360	23,219	*50	*280	8.5	13.6	37.0	11.3	46.6	—	
Services	13,876	335,265	3,719	55,429	69,189	8,676	104,005	498	858	5.5	6.1	10.8	5.4	11.0	12.3	
Hotels and other lodging places	619	38,122	444	5,317	4,601	311	6,242	78	73	19.4	22.2	24.9	20.7	31.7	—	
Personal services	2,122	29,858	615	8,882	5,149	1,517	6,483	*93	*257	11.5	19.3	29.9	18.6	43.2	—	
Business services	3,568	39,834	763	4,679	12,608	2,159	16,789	*81	*56	12.7	13.8	30.7	15.6	18.7	—	
Automobile repair and services	632	25,148	227	4,437	997	392	2,011	—	—	22.2	32.3	54.3	33.7	59.2	—	
Amusement and recreation services, except motion pictures	1,998	69,270	269	15,585	14,608	899	18,591	7	172	14.8	10.1	22.6	8.7	25.9	7.7	
Medical and health services	1,189	52,011	703	5,216	25,758	1,176	25,800	79	66	34.9	16.3	19.3	13.8	23.6	39.6	
Offices of physicians	233	19,623	108	1,682	12,784	229	12,802	*14	*17	22.0	16.9	25.2	16.7	50.1	—	
Offices of dentists	539	21,445	531	3,144	8,141	531	8,146	*40	*47	73.7	33.7	29.0	31.6	93.3	—	
Other medical services	417	10,943	*64	*390	4,833	416	4,852	*25	*2	26.1	28.8	—	28.5	—	—	
Legal services	492	21,682	233	3,118	10,215	457	10,312	*101	*65	21.0	20.9	29.2	20.3	18.5	—	
Other services	3,256	59,340	465	8,195	15,253	1,865	17,777	*59	*169	11.6	17.6	32.3	13.1	15.7	—	
Nature of business not allocable	*49	*371	—	—	*50	**	**	—	—	—	—	—	—	—	—	

Footnotes at end of table.

Table 1.5—Receipts, Payroll, Net Income, and New Jobs Credit, 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		Net income less deficit	Net income		New jobs credit		Coefficient of variation (Percent) ^a						
			Number of businesses	Amount		Number of businesses	Amount	Number of businesses	Amount	Number of businesses	Business receipts	Payroll	Net income	Deficit	New jobs credit	
New Hampshire																
All industries	43,723	1,281,535	11,971	121,996	187,671	31,155	235,633	1,344	1,632	3,8	3,9	7.1	3.8	15.2	12.1	
All nonfarm industries	40,910	1,247,506	10,810	119,854	194,029	30,192	233,825	1,341	1,601	2.9	3.8	7.2	3.8	15.9	12.6	
Agriculture, forestry, and fishing	4,483	57,734	1,502	4,609	-3,436	1,771	7,548	*23	*31	28.9	27.7	28.1	24.8	36.3	—	
Farms	2,813	34,029	1,161	2,142	-6,358	*663	*2,008	*3	*31	43.4	42.4	43.2	—	44.0	—	
Field crop	361	1,316	*74	*53	-672	*5	*96	—	—	57.4	—	—	—	54.0	—	
Beef cattle feedlots	*25	*9	—	—	*66	—	—	—	—	—	—	—	—	—	—	
Beef cattle, except feedlots	105	803	*72	*146	-316	*33	*120	—	—	46.8	72.6	—	—	17.7	—	
Hogs, sheep, and goats	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
Dairy farms	*1,738	*17,589	*907	*1,178	-2,107	*899	*1,480	—	—	—	—	—	—	—	—	
Poultry and eggs	*334	*11,802	**	*2,711	—	—	—	—	—	—	—	—	—	—	—	
General livestock, except animal specialty	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
Other	250	2,510	**	**	-486	*21	*312	**	**	31.9	87.7	—	—	23.9	—	
Other agriculture, forestry, and fishing	1,670	23,705	341	2,467	2,922	808	5,540	*20	*1*	26.3	29.3	36.9	25.9	58.3	—	
Mining	118	*2,213	*48	*80	-208	*78	*543	*4	*1*	45.5	—	—	—	37.9	—	
Construction	6,355	208,741	1,807	32,773	37,650	5,790	39,306	173	316	12.1	11.0	18.3	11.1	40.2	42.0	
General building contractors and operative builders	1,515	111,003	716	21,338	19,000	1,332	14,117	14.1	16.4	26.2	16.6	55.6	—	
Special trade contractors	4,732	95,257	1,011	10,781	24,275	4,350	24,814	*107	*94	15.7	15.3	20.1	15.0	44.5	—	
Other construction	*108	*3,481	*80	*654	*375	*108	*375	—	—	—	—	—	—	—	—	
Manufacturing	1,883	52,005	698	6,694	7,712	1,392	9,246	*66	*126	13.2	20.0	28.6	18.8	40.5	—	
Transportation, communication, electric, gas, and sanitary services	1,653	54,693	345	4,943	5,224	1,165	7,731	*11	*33	13.9	19.6	23.1	20.1	40.5	—	
Trucking and warehousing	946	39,233	232	2,971	3,403	701	4,893	*3	*8	18.8	24.8	27.1	25.5	43.1	—	
Other	707	15,460	*113	*1,972	1,821	464	2,838	*6	*25	21.3	29.5	—	32.7	77.6	—	
Wholesale and retail trade	10,535	546,818	3,602	35,914	35,833	6,560	46,260	504	566	6.0	7.1	11.3	7.8	15.7	19.8	
Wholesale trade	1,486	53,163	154	2,395	8,158	1,036	10,420	*13	*20	14.3	14.3	38.4	17.9	41.1	—	
Retail trade	9,001	489,680	3,420	33,427	27,100	5,476	35,265	491	546	6.0	7.9	11.9	8.9	16.6	20.4	
Food stores	883	145,126	710	8,916	6,351	782	6,732	122	210	18.6	16.6	18.7	20.5	45.6	35.8	
Automotive dealers and service stations	777	119,556	384	5,851	6,041	661	6,380	*75	*124	17.0	17.2	22.5	19.6	55.9	—	
Eating and drinking places	1,432	47,072	908	7,231	2,886	868	5,743	*160	*113	15.1	18.6	25.9	22.9	34.5	—	
Direct selling organizations	1,816	9,881	*152	*754	1,684	1,127	2,155	—	—	13.1	27.9	—	32.2	27.1	—	
Other retail trade	4,093	168,045	1,265	10,675	10,138	2,038	14,255	134	99	12.1	13.6	23.5	15.1	22.0	43.9	
Wholesale and retail trade not allocable	*48	*3,975	*28	*92	*575	*48	*575	—	—	—	—	—	—	—	—	
Finance, insurance, and real estate	2,689	65,786	286	2,854	20,329	2,135	22,934	*26	*11	10.8	15.4	34.3	12.7	30.8	52.9	
Finance	*97	*1,841	—	—	*1,309	*97	*1,309	—	—	—	—	—	—	—	—	
Insurance agents, brokers, and service	761	17,252	*85	*1,413	5,341	660	5,411	—	—	25.0	36.2	—	26.5	58.8	—	
Real estate	1,811	46,893	201	1,441	13,679	1,378	16,214	*26	*11	11.8	17.2	35.5	15.4	31.6	—	
Services	15,922	291,761	3,685	34,189	84,656	12,264	102,065	537	549	5.7	6.2	14.1	7.3	32.5	18.3	
Hotels and other lodging places	925	27,973	382	2,910	1,046	448	3,274	*54	*46	18.9	21.5	34.9	28.4	28.8	—	
Personal services	2,687	35,648	602	5,710	11,322	2,359	12,339	*83	*59	10.7	18.1	28.2	17.4	65.3	—	
Business services	2,622	34,790	301	1,232	12,384	2,239	13,107	*121	*67	14.0	21.9	41.4	15.4	33.5	—	
Automobile repair and services	1,417	44,504	328	5,250	6,057	1,149	7,484	*25	*64	30.5	29.2	33.2	40.9	50.6	—	
Amusement and recreation services, except motion pictures	2,355	16,364	462	782	-6,884	1,339	2,571	**	**	24.8	32.0	38.7	38.0	58.5	—	
Medical and health services	2,103	80,045	789	11,608	42,071	1,987	42,282	110	115	13.2	18.8	32.4	13.5	68.8	43.1	
Offices of physicians	616	32,734	324	3,742	21,558	616	21,558	*57	*79	15.5	14.5	20.4	14.4	—	—	
Offices of dentists	408	32,679	346	6,958	13,241	408	13,241	*53	*36	37.5	42.3	52.6	34.4	—	—	
Other medical services	1,079	14,632	*119	*908	7,272	963	7,483	—	—	19.8	26.9	—	24.5	68.8	—	
Legal services	404	17,203	325	3,458	6,338	292	7,110	*64	*118	24.5	26.2	35.5	24.5	69.9	—	
Other services	3,409	35,234	496	3,239	12,322	2,451	13,898	**	**	9.8	16.3	35.4	16.0	26.4	—	
Nature of business not allocable	*85	*784	—	—	*—89	—	—	—	—	—	—	—	—	—	—	

Footnotes at end of table.

Table 1.5—Receipts, Payroll, Net Income, and New Jobs Credit, 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		Net income less deficit	Net income		New jobs credit		Coefficient of variation (Percent) ^a						
			Number of businesses	Amount		Number of businesses	Amount	Number of businesses	Amount	Number of businesses	Business receipts	Payroll	Net income	Deficit	New jobs credit	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)		
New Jersey																
All industries	216,782	\$8,326,328	64,049	741,567	1,574,286	-172,762	1,741,299	6,543	7,843	1,4	4.3	6.9	3.8	10.0	16.8	
All nonfarm industries	210,304	\$8,043,512	61,027	735,275	1,528,410	167,784	1,688,117	6,045	7,010	.9	4.0	6.9	3.3	10.5	15.6	
Agriculture, forestry, and fishing	13,183	415,883	5,087	27,101	77,606	9,899	95,873	524	837	21.9	40.5	29.7	40.1	21.1	83.9	
Farms	6,478	282,816	3,022	6,292	45,876	4,978	55,182	*498	*833	39.1	58.2	60.8	66.4	25.3	84.3	
Field crop	2,594	99,740	262	586	720	*2,329	*3,630	*20	*7	67.2	95.2	52.3	88.1	54.0	53.2	
Beef cattle feedlots	*18	*1,216	*17	*132	*7	*18	*7	—	—	—	—	—	—	—	—	
Beef cattle, except feedlots	92	260	*33	*93	*630	—	—	—	—	42.7	32.9	—	—	37.3	—	
Hogs, sheep, and goats	*22	*6,818	*22	*8	*103	*5	*137	—	—	—	—	—	—	—	—	
Dairy farms	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
Poultry and eggs	*6	*8	*5	*33	*108	—	—	—	—	—	—	—	—	—	—	
General livestock, except animal specialty	*252	*2	*5	*288	—	—	—	—	—	—	—	—	—	—	—	
Other	3,494	174,752	2,678	5,440	46,052	*2,626	*51,408	*476	*826	52.3	77.2	70.1	—	32.3	—	
Other agriculture, forestry, and fishing	6,705	133,067	2,065	20,809	31,730	4,921	40,791	*26	*4	21.1	26.3	34.0	28.9	34.2	—	
Mining	1,628	4,093	*134	*141	-22,843	988	1,143	*61	*104	33.5	44.1	—	47.3	39.9	—	
Construction	25,667	697,723	9,580	88,840	126,505	21,595	139,604	*635	*269	10.8	15.0	24.3	14.4	52.4	—	
General building contractors and operative builders	5,617	208,653	*2,198	*25,468	35,590	5,221	35,829	*5	*18	25.7	28.4	—	28.9	99.3	—	
Special trade contractors	19,069	479,431	7,382	63,372	87,497	15,393	100,357	*630	*251	12.6	18.3	27.4	17.5	53.3	—	
Other construction	*981	*9,639	—	—	*3,418	*981	*3,418	—	—	—	—	—	—	—	—	
Manufacturing	5,705	271,515	2,575	26,429	49,802	4,176	57,148	*309	*246	20.9	24.8	32.3	25.4	42.3	—	
Transportation, communication, electric, gas, and sanitary services	9,835	364,588	3,870	40,745	63,846	7,234	72,587	*156	*138	17.3	23.3	33.0	21.8	33.6	—	
Trucking and warehousing	6,080	223,232	2,423	17,256	46,784	4,781	49,205	*151	*105	22.4	30.3	40.3	26.6	56.0	—	
Other	3,755	141,356	*1,447	*23,489	17,062	2,453	23,382	*5	*33	28.0	36.6	—	38.1	41.4	—	
Wholesale and retail trade	48,853	3,740,640	16,349	209,340	281,663	36,339	319,632	1,083	2,232	6.7	8.0	11.7	9.1	20.4	31.2	
Wholesale trade	9,428	754,859	1,735	32,733	75,793	7,119	84,575	141	360	15.8	17.9	130.0	19.2	36.2	42.2	
Retail trade	35,722	2,795,260	13,909	165,688	184,288	26,567	211,171	925	1,858	8.3	9.5	13.3	11.0	26.0	37.9	
Food stores	4,801	404,896	1,756	20,859	23,365	3,074	28,685	*259	*155	25.3	24.4	36.1	29.1	67.0	—	
Automotive dealers and service stations	4,448	915,285	3,440	47,893	36,946	3,778	42,427	*385	*896	22.0	18.8	22.3	22.4	82.6	—	
Eating and drinking places	5,469	357,377	2,522	30,795	39,465	4,936	41,812	*4	*13	23.6	24.5	31.3	25.5	87.3	—	
Direct selling organizations	5,015	76,109	*904	*851	*23	3,270	4,205	—	—	24.6	49.1	—	56.1	55.1	—	
Other retail trade	15,988	1,041,493	5,287	65,290	84,535	11,509	94,032	*277	*794	13.0	15.6	23.4	18.0	29.6	—	
Wholesale and retail trade not allocable	3,703	190,521	*705	*10,919	21,582	2,653	23,866	*17	*14	25.8	38.0	—	39.2	45.9	—	
Finance, insurance, and real estate	22,473	447,740	1,761	35,098	164,801	17,637	176,323	*329	*420	10.3	15.5	42.0	12.8	26.1	—	
Finance	743	27,247	*57	*112	8,277	*587	*12,233	—	—	46.8	38.5	—	—	57.6	—	
Insurance agents, brokers, and service	4,185	123,074	860	22,123	38,041	3,403	38,927	*56	*141	24.3	41.3	58.1	27.4	64.0	—	
Real estate	17,545	297,419	844	12,863	118,483	13,647	125,163	*273	*279	12.0	15.6	56.5	15.1	28.1	—	
Services	88,518	2,375,406	24,693	313,873	829,334	74,825	874,793	3,446	3,597	4.3	6.5	11.5	5.4	15.2	22.2	
Hotels and other lodging places	*510	*48,841	*61	*7,015	*6,859	*454	*6,946	—	—	—	—	—	—	—	—	
Personal services	9,363	176,293	2,829	24,998	53,915	8,814	54,764	*834	*818	19.1	23.2	37.6	25.1	79.7	—	
Business services	25,064	503,639	3,862	67,931	137,472	19,776	154,068	*401	*319	9.8	18.7	34.6	13.1	25.7	—	
Automobile repair and services	3,690	187,861	2,314	35,362	24,649	2,959	26,229	*122	*366	30.3	30.5	40.7	32.7	67.2	—	
Amusement and recreation services, except motion pictures	6,239	79,791	*1,268	*9,409	*665	3,792	13,968	*7	*8	22.0	30.2	—	35.0	24.9	—	
Medical and health services	16,435	786,118	7,044	86,910	386,890	15,298	389,945	1,436	1,311	10.6	10.0	15.5	9.1	54.2	33.9	
Offices of physicians	6,925	378,557	2,744	33,919	204,619	5,670	207,588	582	389	13.3	10.9	16.8	11.1	55.7	45.5	
Offices of dentists	4,584	318,143	3,919	50,233	134,739	4,584	134,739	*721	*778	20.6	19.4	24.2	18.3	—	—	
Other medical services	4,926	89,418	*381	*2,758	47,532	4,844	47,618	*133	*143	24.2	35.6	—	28.2	88.0	—	
Legal services	6,181	250,829	3,299	46,549	114,244	5,979	115,223	*422	*405	17.3	19.4	27.8	17.3	78.5	—	
Other services	21,036	342,034	4,016	35,699	105,970	17,553	113,850	*224	*370	10.8	16.8	31.8	15.2	43.1	—	
Nature of business not allocable	*920	*6,740	—	—	*3,772	*269	*4,096	—	—	—	—	—	—	—	—	

Footnotes at end of table.

Table 1.5—Receipts, Payroll, Net Income, and New Jobs Credit, 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		Net income less deficit	Net income		New jobs credit		Coefficient of variation (Percent) ¹						
			Number of businesses	Amount		Number of businesses	Amount	Number of businesses	Amount	Number of businesses	Business receipts	Payroll	Net income	Deficit	New jobs credit	
New Mexico																
All Industries	66,242	2,397,444	25,086	226,660	176,548	37,852	308,381	1,982	3,657	3.5	3.8	6.3	3.9	10.8	6.0	
All nonfarm industries	49,233	2,017,917	15,548	195,703	211,892	32,980	272,271	1,971	3,626	1.0	2.9	4.6	2.8	5.6	8.4	
Agriculture, forestry, and fishing	17,758	391,387	9,822	33,017	-34,254	5,293	38,244	11	31	12.8	18.0	33.4	24.3	19.1	23.5	
Farms	17,009	379,527	9,538	30,957	-35,344	4,872	36,110	11	31	13.4	18.5	35.5	25.6	10.4	23.5	
Field crop	5,040	132,869	2,513	15,917	2,307	2,240	17,534	25.3	44.4	63.2	40.2	33.0	—	
Beef cattle feedlots	36	37,895	"9	193	-719	"28	"347	54.5	6.9	—	6.1	—	—	
Beef cattle, except feedlots	4,840	141,416	3,616	5,021	-16,783	1,136	9,577	—	—	23.5	24.6	33.5	47.5	29.2	—	
Hogs, sheep, and goats	1,012	6,340	"667	"878	-2,258	—	—	—	—	50.3	69.5	—	42.5	—	—	
Dairy farms	"19	"14,271	"19	"1,152	"725	"17	"497	—	—	—	—	—	—	—	—	
Poultry and eggs	"39	"4	—	—	"18	—	—	—	—	—	—	—	—	72.6	—	
General livestock, except animal specialty	700	24,133	80	293	-3,901	"26	"434	—	—	58.1	48.6	22.8	—	47.3	—	
Other	5,323	22,598	2,634	7,603	-13,247	1,425	7,721	26.8	36.9	54.2	50.5	—	—	
Other agriculture, forestry, and fishing	747	11,860	284	2,060	1,090	421	2,134	—	—	21.3	38.4	41.1	43.5	28.3	—	
Mining	1,036	89,022	127	7,051	-3,698	550	10,444	46	144	12.7	12.0	13.8	13.6	8.8	15.3	
Construction	4,696	277,408	2,124	41,801	38,144	3,673	39,814	249	607	7.9	9.6	12.1	9.7	28.3	20.2	
General building contractors and operative builders	696	101,240	439	10,359	7,552	651	9,349	103	267	17.8	16.5	20.4	20.8	50.7	20.2	
Special trade contractors	3,614	157,405	1,625	28,318	25,409	2,838	27,282	143	316	9.3	12.7	15.9	11.7	26.9	34.6	
Other construction	184	18,763	"60	"2,924	3,183	184	3,183	"3	"24	38.6	37.0	—	35.5	—	—	
Manufacturing	1,540	36,377	399	4,453	3,933	959	5,081	"33	"103	14.7	22.1	33.2	24.0	28.8	—	
Transportation, communication, electric, gas, and sanitary services	1,485	79,002	592	10,298	9,877	1,062	11,268	"60	"288	14.1	14.5	25.4	17.6	25.8	—	
Trucking and warehousing	978	57,229	334	6,459	6,420	723	7,463	"25	"125	17.7	16.9	34.9	21.3	33.1	—	
Other	507	21,773	258	3,839	3,257	339	3,806	"35	"161	23.8	28.8	34.7	31.7	40.8	—	
Wholesale and retail trade	15,494	1,098,596	6,225	81,625	51,840	8,288	70,876	662	1,206	3.6	5.0	7.8	6.4	10.8	15.9	
Wholesale trade	1,740	182,254	420	6,938	11,418	1,281	13,454	102	352	12.8	12.5	18.5	15.0	39.7	35.8	
Retail trade	13,368	900,340	5,677	73,848	39,883	7,810	56,384	532	630	4.0	5.7	8.5	7.2	11.5	17.6	
Food stores	932	94,926	340	5,390	1,741	526	3,679	23	"26	18.3	19.8	25.3	24.0	50.2	—	
Automotive dealers and service stations	1,788	330,814	1,301	17,928	10,266	1,292	13,614	106	156	11.3	10.5	12.3	14.7	27.7	18.8	
Eating and drinking places	1,906	141,342	1,452	26,175	6,714	1,139	10,068	98	288	12.3	15.7	18.2	19.2	24.1	39.9	
Direct selling organizations	2,647	19,098	"184	"819	"1,165	"387	2,240	—	—	10.7	30.2	—	32.1	25.0	—	
Other retail trade	6,095	314,159	2,400	23,538	19,977	3,466	26,783	307	360	8.6	9.5	14.9	11.2	16.3	28.9	
Wholesale and retail trade not allocable	388	16,002	"128	"839	359	"197	"1,038	"28	"24	30.4	46.5	—	—	58.8	—	
Finance, insurance, and real estate	5,534	100,393	759	3,975	30,021	3,738	36,217	139	142	10.0	10.4	18.1	9.9	20.7	24.4	
Finance	130	"1,782	302	"35	"771	3	6	46.5	—	—	—	33.2	30.3	
Insurance agents, brokers, and service	1,307	26,743	397	2,241	11,265	750	12,634	"49	"54	32.3	18.7	27.1	19.2	82.6	—	
Real estate	4,097	71,868	18,424	2,953	22,812	87	82	8.7	13.3	—	11.8	14.3	26.2	
Services	18,626	325,075	5,038	44,840	82,920	13,243	96,257	782	1,138	3.6	6.2	9.8	5.7	13.4	14.7	
Hotels and other lodging places	760	33,191	377	5,037	-34	397	2,821	64	217	20.7	25.5	30.7	29.5	46.9	19.8	
Personal services	3,634	51,190	1,271	12,910	9,874	2,763	11,478	"204	"174	9.0	15.7	22.2	15.9	25.6	—	
Business services	3,621	51,264	674	4,042	14,830	2,874	16,972	114	140	9.4	15.5	31.0	13.8	27.5	29.6	
Automobile repair and services	1,422	44,218	758	6,740	4,609	1,005	6,123	"110	"88	15.8	21.6	28.2	21.5	44.7	—	
Amusement and recreation services, except motion pictures	1,370	16,742	188	2,093	1,405	746	3,971	"21	"64	14.5	30.3	52.5	30.9	23.8	—	
Medical and health services	1,870	69,006	838	7,789	33,620	1,741	33,882	176	213	17.6	11.4	14.7	10.5	32.6	32.9	
Offices of physicians	627	28,716	311	3,832	15,135	560	15,355	90	167	16.3	15.4	21.7	13.8	36.1	40.8	
Offices of dentists	237	17,098	186	2,180	6,549	229	8,561	"56	"31	26.1	25.0	29.5	24.5	93.3	—	
Other medical services	1,006	23,192	331	1,777	9,838	952	9,968	"30	"15	30.5	22.3	27.7	21.1	98.5	—	
Legal services	492	14,615	298	1,687	8,272	445	8,283	"12	"28	21.9	22.7	27.7	23.8	96.6	—	
Other services	4,959	44,829	634	4,362	10,244	3,272	12,927	"81	"213	7.7	16.4	28.5	15.1	23.7	—	
Nature of business not allocable	*73	*184	—	—	*165	*46	*179	—	—	—	—	—	—	—	—	

Table 1.5—Receipts, Payroll, Net Income, and New Jobs Credit, 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		Net income less deficit	Net income		New jobs credit		Coefficient of variation (Percent) ¹						
			Number of businesses	Amount		Number of businesses	Amount	Number of businesses	Amount	Number of businesses	Business receipts	Payroll	Net income	Deficit	New jobs credit	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)		
New York																
All industries	559,382	16,026,144	143,316	1,877,684	3,209,205	419,640	3,750,381	8,774	10,171	1.3	3.2	6.2	2.3	6.6	14.1	
All nonfarm industries	523,321	16,564,169	117,128	1,485,763	3,231,222	403,389	3,848,819	8,722	9,885	.4	2.7	5.0	2.2	5.4	14.6	
Agriculture, forestry, and fishing	48,106	1,671,239	30,384	241,990	6,495	23,840	150,992	987	881	14.9	22.7	31.2	26.3	19.6	38.2	
Farms	36,061	1,461,975	26,188	191,921	—22,017	16,251	103,562	52	286	19.2	25.7	38.3	36.6	22.1	42.6	
Field crop	8,084	37,455	2,497	5,509	—6,386	3,824	7,881	.5	10	41.3	46.9	53.5	63.6	30.6	—	
Beef cattle feedlots	11	64	5	28	—446	—	—	—	—	—	—	—	—	
Beef cattle, except feedlots	5,101	20,136	4,248	3,255	—22,571	*146	*445	*25	*54	51.2	35.0	44.5	—	38.5	—	
Hogs, sheep, and goats	312	2,743	*179	*2,802	—4,516	—	—	*5	*38	44.4	41.9	—	—	33.2	—	
Dairy farms	14,124	966,859	14,092	92,822	23,248	*8,844	*69,331	—	—	33.4	35.2	52.2	—	44.6	—	
Poultry and eggs	*275	*116,189	*144	*2,422	*1,423	*259	*1,864	—	—	—	—	—	—	—	—	
General livestock, except animal specialty	*175	*1,268	*174	*259	*1,864	—	—	—	—	—	—	—	—	—	—	
Other	7,879	317,243	4,849	85,024	—10,905	3,293	24,311	*17	*184	35.9	45.1	65.0	65.0	44.9	—	
Other agriculture, forestry, and fishing	12,045	209,264	4,196	50,069	28,512	7,589	47,430	*935	*395	16.1	25.6	33.9	25.4	28.7	—	
Mining	1,835	42,747	*17	*72	—24,082	974	6,405	39	35	14.7	24.8	—	22.0	13.8	53.7	
Construction	38,110	894,886	10,866	120,798	198,828	33,784	209,150	*319	*325	9.3	13.5	21.3	11.7	42.7	—	
General building contractors and operative builders	6,373	167,728	3,371	15,775	37,442	5,254	40,822	—	—	22.9	27.5	37.3	28.0	75.8	—	
Special trade contractors	30,902	721,221	7,394	103,876	158,983	27,952	165,751	10.6	15.5	24.2	13.1	53.1	—	
Other construction	*835	*5,937	*101	*1,147	*2,403	*578	*2,577	..	—	—	—	—	—	—	—	
Manufacturing	20,303	711,453	6,054	72,932	96,542	14,265	113,840	*35	*67	12.1	16.6	22.9	16.6	22.8	—	
Transportation, communication, electric, gas, and sanitary services	22,871	599,314	3,718	38,817	130,243	19,059	144,667	*415	*33	11.6	15.3	32.8	15.2	33.7	—	
Trucking and warehousing	9,462	306,003	2,331	25,013	61,415	7,400	71,919	—	—	18.1	22.0	45.9	23.0	42.8	—	
Other	13,209	293,311	1,387	13,804	68,828	11,659	72,748	*415	*33	15.4	21.4	40.6	20.2	47.2	—	
Wholesale and retail trade	125,261	7,734,178	35,238	437,632	609,851	91,185	700,176	2,218	1,952	4.1	5.2	8.9	5.9	13.4	31.3	
Wholesale trade	24,313	2,008,884	3,830	49,362	194,653	18,704	205,860	134	180	10.5	10.5	23.5	11.2	23.6	32.8	
Retail trade	95,341	5,607,201	31,085	386,939	394,586	68,231	470,104	2,084	1,762	5.0	6.3	9.7	7.4	15.5	34.0	
Food stores	13,277	1,237,151	4,715	63,958	97,473	11,117	101,506	*341	*257	15.0	14.2	22.9	17.0	46.3	—	
Automotive dealers and service stations	9,002	1,555,008	4,682	71,813	44,619	6,068	55,720	*164	*373	15.7	13.7	17.3	18.3	37.5	—	
Eating and drinking places	16,212	925,451	10,033	124,413	91,490	15,484	103,724	*654	*199	13.4	15.0	19.4	16.2	39.7	—	
Direct selling organizations	12,360	129,973	*751	*904	18,937	9,036	20,793	—	—	15.4	34.9	—	33.4	46.6	—	
Other retail trade	42,490	1,759,620	10,904	125,851	142,067	26,526	188,361	925	933	8.0	11.3	18.1	12.6	20.9	47.3	
Wholesale and retail trade not allocable	5,607	118,993	*323	*1,391	20,812	4,230	24,212	—	—	22.2	35.5	—	32.7	51.9	—	
Finance, insurance, and real estate	36,463	653,519	4,344	52,837	196,720	29,318	242,538	301	506	8.4	8.7	22.9	10.8	19.0	67.2	
Finance	1,519	108,187	284	3,434	11,863	882	25,410	—	—	32.1	44.5	41.7	36.1	33.2	—	
Insurance agents, brokers, and service	9,905	219,806	3,057	27,851	70,751	7,748	80,383	*78	*25	16.0	18.8	31.0	20.5	44.4	—	
Real estate	25,039	325,526	1,003	21,552	114,106	20,688	136,763	223	481	10.5	11.3	38.8	13.4	27.0	70.3	
Services	263,737	5,683,625	52,298	711,482	1,988,074	205,139	2,173,270	4,460	6,572	2.3	3.7	7.8	3.2	7.9	18.9	
Hotels and other lodging places	5,537	180,858	*1,611	*19,916	2,712	*1,912	*15,480	*636	*396	22.5	40.9	—	—	35.6	—	
Personal services	45,389	633,428	11,310	97,921	138,893	37,722	150,457	*626	*893	8.5	14.1	22.1	12.2	31.3	—	
Business services	51,417	808,665	5,577	51,978	246,019	41,023	274,349	226	1,059	7.2	8.5	36.9	9.5	14.8	65.1	
Automobile repair and services	5,711	227,705	*1,288	*37,754	40,466	5,638	40,893	*661	*400	24.7	34.4	—	28.7	77.2	—	
Amusement and recreation services, except motion pictures	23,062	323,482	2,261	38,000	40,132	13,127	95,006	*19	*132	11.6	18.5	44.1	15.5	16.0	—	
Medical and health services	45,511	2,029,307	15,174	301,877	918,450	39,929	839,175	1,378	2,261	6.3	5.4	8.9	5.4	22.7	28.1	
Offices of physicians	17,954	1,004,381	7,686	98,979	543,089	15,720	550,752	796	1,005	8.0	7.3	14.7	7.0	33.2	34.0	
Offices of dentists	6,989	477,809	5,490	73,004	222,319	6,040	224,834	*500	*923	15.4	13.3	17.1	12.8	80.1	—	
Other medical services	20,568	547,137	1,998	129,894	153,042	18,168	163,589	*83	*333	11.2	10.5	14.8	13.5	32.5	—	
Legal services	20,320	688,704	8,433	103,019	296,882	17,610	306,788	625	853	9.9	11.1	19.1	9.5	41.9	40.4	
Other services	66,790	791,276	6,644	60,997	304,520	48,178	351,122	288	578	5.9	9.4	29.9	8.7	15.6	45.6	
Nature of business not allocable	2,896	35,183	*397	*1,144	6,534	2,096	9,345	—	—	30.9	49.0	—	40.8	63.6	—	

Table 1.5—Receipts, Payroll, Net Income, and New Jobs Credit, 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		Net income less deficit	Net income		New jobs credit		Coefficient of variation (Percent) ^a						
			Number of businesses	Amount		Number of businesses	Amount	Number of businesses	Amount	Number of businesses	Business receipts	Payroll	Net income	Deficit	New jobs credit	
North Carolina																
All Industries	303,598	8,482,474	126,501	802,103	1,030,949	205,918	1,273,889	7,832	11,336	4.8	6.7	9.4	5.1	14.2	15.9	
All nonfarm industries	189,606	6,410,933	52,862	601,756	924,611	143,344	1,020,843	6,100	10,428	2.0	4.4	8.4	3.8	12.8	16.5	
Agriculture, forestry, and fishing	120,331	2,180,428	74,699	212,783	127,704	68,329	277,585	1,732	907	11.7	23.1	26.7	19.3	21.6	52.3	
Farms	113,992	2,071,541	73,639	200,347	106,338	62,574	253,146	1,732	907	12.1	24.1	28.2	20.9	22.0	58.4	
Field crop	71,465	1,791,020	51,426	181,932	128,476	44,321	211,180	1,710	861	15.4	27.7	30.9	24.2	32.8	—	
Beef cattle feedlots	14,687	39,631	9,165	2,852	-21,176	3,420	*1,895	—	—	37.5	34.0	41.2	—	43.8	—	
Beef cattle, except feedlots	6,373	*21,239	“6	“68	“6,280	5,861	7,539	—	—	—	—	—	—	—	—	
Hogs, sheep, and goats	“61	“12,713	“61	“1,267	“908	—	—	—	—	—	—	—	—	—	—	
Dairy farms	6,326	138,015	5,600	“6,514	18,844	“5,600	“19,046	—	—	51.6	40.3	—	—	68.8	—	
Poultry and eggs	“598	“2,913	“6	“309	“198	“472	“497	—	—	—	—	—	—	—	—	
General livestock, except animal specialty	14,484	66,010	7,375	7,405	-24,980	2,900	12,089	“22	“46	33.0	39.2	54.7	54.3	40.1	—	
Other	6,339	108,887	“1,060	“12,436	21,366	5,755	24,439	—	—	48.5	47.3	—	36.5	57.6	—	
Other agriculture, forestry, and fishing	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
Mining	185	4,651	—	—	-3,733	45	1,017	““	““	35.8	8.7	—	4.3	58.0	—	
Construction	22,479	835,739	9,210	135,495	136,624	20,463	138,345	“897	“2,459	11.7	16.9	23.7	14.0	54.9	—	
General building contractors and operative builders	2,952	271,599	1,654	33,397	32,741	2,221	32,973	“190	“872	32.8	36.1	44.0	33.2	73.4	—	
Special trade contractors	17,147	505,229	6,380	90,174	88,797	16,109	90,159	“702	“1,390	13.7	19.9	31.1	16.9	67.7	—	
Other construction	2,380	58,911	“1,176	“11,924	15,086	“2,133	“15,213	“5	“187	38.9	44.5	—	—	93.4	—	
Manufacturing	7,527	227,071	3,217	41,319	24,644	5,707	29,288	““	““	21.2	25.8	34.4	28.1	44.3	—	
Transportation, communication, electric, gas, and sanitary services	4,331	246,272	1,909	24,905	30,406	4,321	30,545	“195	“927	25.9	23.8	37.5	29.6	88.6	—	
Trucking and warehousing	2,935	172,170	1,497	20,848	20,713	2,930	20,851	“56	“534	31.3	28.8	43.3	36.4	88.8	—	
Other	1,396	74,102	“412	“4,057	9,693	1,391	9,694	“139	“393	46.9	42.2	—	51.0	88.9	—	
Wholesale and retail trade	63,043	3,571,232	18,994	191,625	192,264	38,393	248,555	1,766	2,236	5.8	7.4	12.8	9.5	18.7	37.1	
Wholesale trade	6,961	578,804	1,430	19,220	36,595	3,893	41,784	“143	“256	21.0	15.7	31.0	24.8	48.9	—	
Retail trade	52,548	2,884,392	17,373	162,693	145,310	31,839	195,804	1,433	882	6.6	8.6	14.3	10.8	20.4	36.9	
Food stores	8,529	690,323	2,727	22,471	20,169	5,148	31,960	“10	“17	19.5	19.4	31.6	28.1	40.3	—	
Automotive dealers and service stations	7,047	858,031	3,345	34,789	35,650	4,380	41,153	“144	“28	19.0	18.7	27.2	23.4	46.3	—	
Eating and drinking places	6,749	420,826	3,830	57,418	17,735	4,040	29,526	“432	“578	22.0	24.3	31.3	32.7	58.8	—	
Direct selling organizations	11,981	40,301	“889	“682	3,823	5,817	9,874	—	—	17.2	29.1	—	48.2	47.6	—	
Other retail trade	18,262	874,811	6,482	47,333	57,933	12,454	83,291	“847	“259	11.9	15.2	21.5	17.2	31.7	—	
Wholesale and retail trade not allocable	3,534	108,036	“191	“9,712	10,349	“2,661	“10,967	“190	“1,088	33.5	56.8	—	—	86.0	—	
Finance, insurance, and real estate	17,015	255,193	2,635	17,814	97,037	11,277	110,398	“391	“349	16.4	15.9	28.0	16.6	33.7	—	
Finance	“628	“5,236	“56	“24	“3,455	“572	“3,512	—	—	—	—	—	—	—	—	
Insurance agents, brokers, and service	6,759	110,725	1,815	10,162	54,223	5,036	58,413	“308	“109	20.8	24.1	38.5	24.6	61.5	—	
Real estate	9,628	139,232	764	7,628	39,359	5,669	48,473	“83	“240	25.2	22.4	42.6	23.8	40.8	—	
Services	67,642	1,158,510	15,837	178,162	424,466	50,738	436,506	2,728	3,660	5.5	8.9	16.9	7.2	24.9	24.4	
Hotels and other lodging places	“476	“18,056	“78	“2,179	“3,412	“78	“3,465	“5	“26	—	—	—	—	—	—	
Personal services	19,340	155,053	3,260	31,866	41,837	16,204	46,834	“259	“157	12.4	24.0	44.4	19.4	47.8	—	
Business services	7,236	86,853	“562	“25,366	31,919	4,975	33,666	“5	“13	19.7	35.2	—	27.2	48.1	—	
Automobile repair and services	5,629	154,421	“1,889	“12,107	33,442	5,629	33,442	“650	“633	25.7	34.1	—	26.3	—	—	
Amusement and recreation services, except motion pictures	2,353	41,509	“640	“3,666	7,324	“1,832	“9,925	—	—	36.3	53.5	—	—	58.2	—	
Medical and health services	7,139	370,061	3,140	61,729	184,071	7,049	184,184	654	1,712	17.1	14.6	23.6	12.5	67.9	37.9	
Offices of physicians	1,868	156,141	1,041	20,283	95,037	1,795	95,148	313	1,059	20.2	18.6	24.7	18.2	69.4	58.2	
Offices of dentists	886	84,479	697	13,743	43,555	886	43,555	“324	“609	30.8	30.0	36.2	28.7	—	—	
Other medical services	4,385	129,441	“1,402	“27,703	45,478	4,368	45,481	“17	“44	26.2	31.6	—	25.6	95.9	—	
Legal services	3,912	89,808	2,158	10,203	44,846	2,923	45,738	“603	“656	26.4	25.4	31.4	26.6	55.9	—	
Other services	21,557	242,749	4,112	30,946	77,515	18,04	78,252	“552	“463	11.5	21.9	40.9	17.2	42.1	—	
Nature of business not allocable	“1,045	“3,378	—	—	“1,547	“647	“1,750	—	—	—	—	—	—	—	—	

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Table 1.5—Receipts, Payroll, Net Income, and New Jobs Credit, 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		Net income less deficit	Net income		New jobs credit		Coefficient of variation (Percent) ¹						
			Number of businesses	Amount		Number of businesses	Amount	Number of businesses	Amount	Number of businesses	Business receipts	Payroll	Net income	Deficit	New jobs credit	
North Dakota																
All industries	83,492	3,005,299	39,968	187,192	356,199	61,672	471,695	892	1,011	4.8	6.1	6.7	6.7	12.2	19.1	
All nonfarm industries	28,702	1,334,289	10,297	124,640	129,958	20,873	158,269	603	808	3	3.3	6.3	3.6	10.0	20.6	
Agriculture, forestry, and fishing	55,564	1,684,635	29,970	64,269	227,106	41,204	316,095	289	203	7.3	10.6	15.2	9.9	15.5	47.3	
Farms	54,790	1,671,010	29,671	62,552	226,241	40,799	313,426	289	203	7.4	10.7	15.6	10.0	15.8	47.3	
Field crop	37,677	1,215,147	20,760	37,508	219,073	31,598	258,548	*264	*185	9.5	12.9	17.4	11.2	20.6	—	
Beef cattle feedlots	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
Beef cattle, except feedlots	7,624	160,491	3,368	10,271	-15,636	3,599	16,300	—	—	24.5	29.4	40.9	41.8	31.2	—	
Hogs, sheep, and goats	*2,215	*82,224	*1,813	*1,576	*11,122	*1,859	*11,278	—	—	—	—	—	—	—	—	
Dairy farms	1,635	133,569	1,634	8,923	1,459	1,006	8,833	—	—	40.0	46.7	62.7	52.7	62.9	—	
Poultry and eggs	*71	*38	—	—	*50	*46	*13	—	—	—	—	—	—	—	—	
General livestock, except animal specialty	1,020	24,237	944	668	-2,420	*33	*123	—	—	81.2	54.6	75.2	—	62.7	—	
Other	4,548	55,304	1,152	3,606	12,693	2,658	18,331	*25	*18	30.3	45.5	59.0	50.2	48.6	—	
Other agriculture, forestry, and fishing	774	13,825	299	1,717	865	405	2,669	—	—	19.4	31.4	40.1	32.5	38.7	—	
Mining	*44	*6,694	*34	*807	*1,408	*42	*1,431	—	—	—	—	—	—	—	—	
Construction	4,709	156,078	2,007	31,451	24,769	3,733	28,394	*39	*232	7.7	11.2	17.6	11.2	21.3	—	
General building contractors and operative builders	676	45,269	368	11,336	3,995	514	5,522	*20	*160	20.6	23.1	38.0	28.1	18.1	—	
Special trade contractors	3,715	97,706	1,588	18,827	17,759	2,926	19,840	—	—	8.9	14.0	18.7	13.3	34.7	—	
Other construction	318	13,103	*51	*1,288	3,015	203	3,032	—	—	33.2	32.4	—	33.1	87.8	—	
Manufacturing	441	22,435	332	4,275	3,427	413	3,429	—	—	26.0	39.2	43.8	34.3	97.9	—	
Transportation, communication, electric, gas, and sanitary services	1,366	62,021	588	8,473	4,639	891	7,385	*9	*33	14.2	18.1	27.0	19.4	35.9	—	
Trucking and warehousing	1,123	59,690	575	7,988	4,301	735	6,708	*9	*33	15.8	18.8	28.6	21.1	40.7	—	
Other	243	2,331	*13	*485	338	*156	*677	—	—	34.1	25.0	—	—	33.6	—	
Wholesale and retail trade	9,950	868,722	4,680	57,855	35,570	6,287	47,053	321	337	4.3	5.3	9.1	7.4	14.7	20.3	
Wholesale trade	1,576	271,577	471	6,760	8,949	1,016	12,075	49	63	12.2	9.2	14.3	15.3	31.1	35.0	
Retail trade	7,887	571,149	3,989	49,876	25,637	4,975	33,907	272	274	5.1	7.1	10.5	9.3	17.0	24.3	
Food stores	497	102,776	406	7,730	4,448	375	4,651	*19	*34	23.4	21.2	42.0	26.0	72.0	—	
Automotive dealers and service stations	1,169	212,413	960	12,890	1,980	727	5,281	*94	*59	14.6	13.1	15.5	19.0	29.4	—	
Eating and drinking places	1,065	92,068	958	17,397	4,891	688	6,680	*52	*86	15.8	18.0	20.4	22.7	36.5	—	
Direct selling organizations	2,449	8,106	*279	*104	172	1,244	825	—	—	11.1	23.6	—	25.2	26.3	—	
Other retail trade	2,807	155,786	1,386	11,755	14,146	1,941	16,490	*107	*95	9.3	12.8	17.0	14.9	32.8	—	
Wholesale and retail trade not allocable	387	25,908	120	1,219	984	296	1,071	—	—	28.7	43.7	43.3	34.0	31.0	—	
Finance, insurance, and real estate	2,186	52,879	205	2,707	18,649	1,940	20,123	*33	*14	10.9	17.6	25.9	13.6	13.8	—	
Finance	*5	*3,616	*52	—	—	—	—	—	—	—	—	—	—	
Insurance agents, brokers, and service	1,338	26,222	177	1,192	10,487	1,153	10,879	*33	*14	14.7	26.7	56.6	19.7	49.3	—	
Real estate	843	23,041	8,214	787	8,244	—	—	17.1	27.3	—	18.3	6.3	—	
Services	8,986	148,021	2,191	16,766	39,367	6,041	48,064	176	177	4.8	8.9	13.6	8.7	26.8	30.3	
Hotels and other lodging places	363	12,494	198	1,413	840	217	2,059	*20	*31	26.9	30.1	29.0	41.4	51.7	—	
Personal services	2,315	21,925	376	2,988	6,554	1,074	7,019	*25	*24	11.6	21.6	49.3	18.2	57.2	—	
Business services	1,463	17,031	293	2,834	4,959	1,198	5,940	—	—	14.0	26.4	36.3	22.5	35.1	—	
Automobile repair and services	362	20,253	*148	*2,269	256	*186	*1,220	—	—	29.6	38.4	—	—	57.1	—	
Amusement and recreation services, except motion pictures	1,068	6,795	*114	*1,014	*881	693	1,296	*8	*32	17.4	33.3	—	35.7	73.7	—	
Medical and health services	453	32,137	352	3,886	14,459	393	14,580	*46	*25	19.5	19.4	23.1	20.3	48.5	—	
Offices of physicians	122	7,810	*50	*790	4,742	109	4,830	*8	*3	31.4	41.6	—	44.8	56.7	—	
Offices of dentists	172	12,159	162	1,963	5,277	125	5,310	*12	*16	34.9	27.1	34.8	24.6	83.3	—	
Other medical services	159	12,168	*140	*1,133	4,440	159	4,440	*26	*6	34.5	35.3	—	36.0	—	—	
Legal services	182	8,205	*94	*583	4,585	154	4,726	*42	*34	29.5	32.2	—	30.6	68.4	—	
Other services	2,780	29,081	616	1,799	8,595	2,126	8,224	*35	*31	8.8	17.0	29.5	16.6	45.0	—	
Nature of business not allocable	*246	*3,814	*61	*589	*1,264	*221	*1,721	*25	*16	—	—	—	—	—	—	

Table 1.5—Receipts, Payroll, Net Income, and New Jobs Credit, 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		Net income less deficit	Net income		New jobs credit		Coefficient of variation (Percent) ¹						
			Number of businesses	Amount		Number of businesses	Amount	Number of businesses	Amount	Number of businesses	Business receipts	Payroll	Net income	Deficit	New jobs credit	
Ohio																
All industries	487,001	15,271,461	144,033	1,527,818	2,442,402	346,133	2,890,606	8,541	15,623	2,8	3.2	6.5	3.3	9.3	12.4	
All nonfarm industries	360,703	13,463,421	98,000	1,489,479	2,280,861	278,076	2,509,406	8,149	14,881	.4	3.2	6.7	2.7	8.3	12.8	
Agriculture, forestry, and fishing	130,357	1,946,169	47,796	51,984	190,655	70,830	415,179	393	752	10.9	12.9	17.9	16.5	16.6	44.7	
Farms	128,298	1,808,040	46,033	38,339	161,541	68,057	381,200	11.2	13.5	19.9	17.8	16.9	47.0	
Field crop	71,569	998,361	23,120	14,430	143,733	46,748	251,683	15.0	16.8	27.5	20.9	26.3	—	
Beef cattle feedlots	*1,908	*35,024	*1,598	*119	*17,186	—	—	—	—	—	—	—	—	—	—	
Beef cattle, except feedlots	12,545	114,139	2,190	4,351	-30,683	3,781	5,366	*148	*546	38.3	46.0	55.8	47.1	38.2	—	
Hogs, sheep, and goats	11,951	174,008	7,736	4,720	-17,825	*2,125	*7,089	—	—	40.3	43.7	46.1	36.1	—	—	
Dairy farms	10,472	355,574	6,648	4,810	74,462	8,034	84,508	—	—	40.0	37.6	46.2	45.9	64.9	—	
Poultry and eggs	*10	*6,341	*5	*432	*181	*5	*261	..	—	—	—	—	—	—	—	
General livestock, except animal specialty	*478	*62,500	*478	*4,817	*11,565	*478	*11,565	—	—	—	—	—	—	—	—	
Other	17,365	62,092	4,258	4,660	-2,706	6,886	20,728	—	—	28.8	43.5	41.3	64.4	25.6	—	
Other agriculture, forestry, and fishing	4,059	138,129	1,763	13,645	29,114	2,773	33,979	25.7	43.1	39.3	33.4	34.1	—	
Mining	1,655	100,577	195	10,840	6,599	818	15,363	42	244	34.3	25.1	35.8	36.9	28.8	44.1	
Construction	50,516	2,360,176	16,639	394,139	392,681	44,238	410,338	1,298	3,257	7.4	9.3	16.2	8.9	28.0	28.4	
General building contractors and operative builders	15,575	1,090,617	4,184	148,934	130,630	12,911	139,724	*217	*619	13.9	15.2	33.0	15.4	37.8	—	
Special trade contractors	33,209	1,152,695	11,790	227,310	246,723	29,595	255,266	930	2,166	9.4	12.2	17.7	11.6	41.6	33.9	
Other construction	1,732	116,864	*665	*17,895	15,328	1,732	15,328	*151	*472	39.9	46.5	—	43.9	—	—	
Manufacturing	8,235	444,479	4,656	88,619	64,147	6,200	72,544	*138	*482	17.7	21.6	26.4	22.2	48.5	—	
Transportation, communication, electric, gas, and sanitary services	20,399	829,621	6,053	144,152	99,782	14,832	114,585	*39	*92	12.0	17.2	33.9	16.5	29.4	—	
Trucking and warehousing	16,165	693,554	5,207	130,218	85,995	11,885	97,875	*39	*92	13.4	18.2	37.0	18.1	34.6	—	
Other	4,234	136,067	*846	*13,934	13,787	2,947	16,710	—	—	28.0	49.7	—	39.6	50.4	—	
Wholesale and retail trade	94,185	5,936,981	30,602	402,885	454,325	64,402	518,341	2,094	4,230	4.8	6.2	8.8	7.5	15.8	27.8	
Wholesale trade	9,319	1,172,986	2,498	44,050	119,823	7,348	128,316	78	157	15.4	12.9	23.1	16.8	54.3	47.1	
Retail trade	78,502	4,660,071	27,742	352,646	309,185	52,637	359,063	2,016	4,073	5.4	7.3	9.7	8.8	16.8	30.3	
Food stores	8,074	1,142,047	5,014	74,782	49,691	6,040	57,732	366	1,137	19.4	17.1	21.6	22.6	59.7	49.7	
Automotive dealers and service stations	8,542	1,439,450	4,866	76,787	54,089	7,311	58,356	*306	*308	17.6	15.0	18.8	18.1	74.9	—	
Eating and drinking places	11,673	692,953	7,140	97,220	84,886	7,842	94,643	*329	*1,159	15.5	15.8	18.2	19.8	35.3	—	
Direct selling organizations	24,779	125,697	*994	*449	16,039	16,326	25,899	—	—	10.9	20.9	—	32.1	43.1	—	
Other retail trade	25,434	1,259,924	9,828	103,408	103,580	15,118	122,343	995	1,469	10.1	13.9	19.5	15.4	20.8	57.1	
Wholesale and retail trade not allocable	6,364	103,924	*362	*6,189	25,317	4,417	28,962	—	—	21.7	30.8	—	34.3	68.9	—	
Finance, insurance, and real estate	45,993	921,413	3,839	26,985	319,918	36,584	337,238	495	389	7.4	12.1	26.9	9.7	24.2	37.1	
Finance	986	30,966	*264	*1,452	-1,533	*273	*910	—	—	50.5	12.6	—	—	74.6	—	
Insurance agents, brokers, and service	14,987	304,669	3,038	19,806	158,782	13,886	159,720	*17	*10	14.2	15.2	34.0	15.1	65.4	39.4	
Real estate	30,020	585,778	537	5,277	162,669	22,627	176,608	478	379	9.2	17.4	41.1	12.9	26.8	39.4	
Services	135,241	2,729,269	34,253	408,214	912,384	107,809	1,007,107	4,042	6,177	3.7	6.1	12.5	5.1	14.9	20.5	
Hotels and other lodging places	1,963	42,251	*972	*4,789	2,774	*743	*7,617	*304	*290	40.9	39.8	—	—	50.8	—	
Personal services	28,703	478,113	9,148	117,795	123,039	25,579	125,826	*842	*1,491	10.5	18.2	31.1	15.0	40.7	—	
Business services	27,094	322,533	2,970	52,439	92,137	22,438	107,044	*182	*807	10.1	19.2	37.3	15.3	28.5	—	
Automobile repair and services	8,672	298,883	3,272	42,302	34,152	6,365	49,136	*315	*423	18.7	25.3	34.1	27.8	47.6	—	
Amusement and recreation services, except motion pictures	13,682	193,882	1,893	23,371	-13,878	6,059	29,060	*205	*124	14.4	24.4	40.1	29.4	24.9	—	
Medical and health services	19,947	878,457	7,965	113,214	433,736	16,848	441,205	1,377	1,737	10.3	10.1	20.2	8.3	33.1	28.5	
Offices of physicians	7,392	395,007	3,150	34,740	220,266	6,923	223,069	524	566	14.0	13.2	17.1	11.5	42.7	29.8	
Offices of dentists	3,865	264,657	3,143	37,020	132,318	3,714	132,541	*590	*947	19.4	16.8	20.7	16.4	82.6	—	
Other medical services	8,690	218,793	1,672	41,454	81,152	6,211	85,595	*263	*224	18.9	27.5	50.5	21.6	48.6	—	
Legal services	7,977	247,589	2,672	24,881	141,352	7,566	143,610	*281	*281	15.5	16.6	29.1	15.2	81.0	—	
Other services	27,203	266,581	5,161	29,423	99,072	22,211	103,609	*526	*1,024	10.0	16.0	31.7	16.3	32.4	—	
Nature of business not allocable	*420	*2,776	—	—	*1,911	*420	*1,911	—	—	—	—	—	—	—	—	

Footnotes at end of table.

Table 1.5—Receipts, Payroll, Net Income, and New Jobs Credit, 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		Net income less deficit	Net income		New jobs credit		Coefficient of variation (Percent) ¹						
			Number of businesses	Amount		Number of businesses	Amount	Number of businesses	Amount	Number of businesses	Business receipts	Payroll	Net income	Deficit	New jobs credit	
Oklahoma																
All industries	241,132	7,995,401	87,092	823,585	561,968	145,793	1,093,406	4,524	7,771	4,0	4.7	8.5	4.9	10.0	11.7	
All nonfarm industries	149,652	6,157,706	44,661	554,136	725,584	109,607	949,266	4,339	7,592	0.6	4.2	9.2	4.4	12.2	13.1	
Agriculture, forestry, and fishing	94,594	1,928,625	44,175	80,461	—146,855	38,823	165,139	190	180	11.1	14.5	19.4	20.9	14.9	21.5	
Farms	91,480	1,837,605	42,431	69,449	—163,718	36,186	144,140	185	179	11.4	15.0	21.3	22.9	15.1	22.0	
Field crop	29,354	679,651	15,710	42,665	13,822	17,975	88,826	—	—	18.3	24.2	33.3	28.6	34.4	—	
Beef cattle feedlots	613	260,039	268	1,911	—6,569	111	2,656	*67	*21	59.1	22.3	28.9	72.3	26.7	—	
Beef cattle, except feedlots	43,667	696,350	17,845	15,769	—122,336	13,544	30,311	*25	*113	19.1	28.4	20.4	42.3	18.1	—	
Hogs, sheep, and goats	1,591	4,242	—	—	*5,743	*496	*161	—	—	—	—	—	—	—	—	
Dairy farms	*1,726	*53,663	*1,728	*1,861	*1,386	*1,699	*664	—	—	—	—	—	—	—	—	
Poultry and eggs	*449	*1,230	*200	*32	*821	—	—	—	—	—	—	—	—	—	—	
General livestock, except animal specialty	3,204	37,511	3,123	1,502	*9,689	*6	*241	—	—	60.6	32.3	72.1	—	54.8	—	
Other	10,676	104,919	3,559	5,708	—30,996	2,355	11,281	*93	*45	24.8	50.9	38.8	76.8	54.3	—	
Other agriculture, forestry, and fishing	3,114	91,020	*1,744	*11,012	16,863	*2,837	*20,999	*5	*1	36.0	41.9	—	—	55.8	—	
Mining	8,034	495,306	600	14,877	21,881	4,107	108,822	188	631	14.1	13.4	30.6	13.6	25.5	18.6	
Construction	26,701	785,327	8,840	92,919	160,130	23,682	171,158	*363	*768	12.2	14.9	28.8	13.8	47.5	—	
General building contractors and operative builders	2,247	276,541	442	10,732	25,478	1,811	32,471	*176	*107	42.4	31.3	40.8	34.3	70.3	—	
Special trade contractors	21,494	394,453	6,699	64,388	110,789	19,113	114,549	*61	*424	14.4	18.2	39.2	17.0	56.0	—	
Other construction	2,960	114,333	1,499	17,799	23,863	2,758	24,138	*126	*237	34.0	34.4	44.8	36.6	56.0	—	
Manufacturing	3,239	180,757	1,202	42,713	11,475	2,263	16,599	*5	*1	29.4	41.7	43.6	39.1	76.9	—	
Transportation, communication, electric, gas, and sanitary services	6,292	241,737	1,675	12,226	26,025	5,108	32,709	*15	*124	25.2	24.2	34.6	29.3	53.8	—	
Trucking and warehousing	5,957	207,141	1,546	11,973	22,235	4,782	28,107	*15	*124	26.3	23.8	35.3	32.0	61.2	—	
Other	*335	*34,596	*129	*253	*3,790	*326	*4,602	—	—	—	—	—	—	—	—	
Wholesale and retail trade	38,088	3,135,304	16,672	223,613	123,009	24,558	169,478	1,633	2,780	8.3	7.4	13.4	10.8	17.3	23.4	
Wholesale trade	4,017	742,067	1,293	30,718	30,802	3,220	36,655	132	608	23.0	12.0	30.9	23.4	37.9	37.8	
Retail trade	31,917	2,385,415	15,359	192,753	89,892	20,032	129,699	1,501	2,172	9.2	9.3	14.8	12.6	19.4	26.8	
Food Stores	2,708	448,927	1,254	21,274	16,192	1,683	21,364	153	809	30.6	25.2	26.5	35.6	52.2	67.1	
Automotive dealers and service stations	6,562	854,969	3,977	41,348	25,835	4,499	32,842	—	—	21.6	16.3	24.8	22.0	48.4	—	
Eating and drinking places	2,995	309,091	2,985	74,554	23,117	2,304	25,783	*331	*472	28.4	29.3	32.3	32.5	55.0	—	
Direct selling organizations	5,721	40,525	*1,046	*713	5,879	4,622	6,113	—	—	25.9	39.3	—	50.2	51.6	—	
Other retail trade	13,931	731,903	6,107	54,864	16,869	6,924	43,587	1,017	891	15.3	18.6	21.5	23.0	24.9	35.3	
Wholesale and retail trade not allocable	*2,154	*7,822	*10	*142	*2,315	*1,306	*3,134	—	—	—	—	—	—	—	—	
Finance, insurance, and real estate	15,836	356,724	1,853	10,093	93,539	10,168	105,507	536	921	15.5	23.6	56.7	17.4	22.3	33.6	
Finance	132	*35,332	*61	*593	4,798	*68	*5,778	*6	*10	53.3	—	—	—	13.9	—	
Insurance agents, brokers, and service	3,604	67,035	*405	*2,030	38,099	3,604	38,099	*209	*337	33.4	27.1	—	28.0	—	40.3	
Real estate	12,100	254,357	1,387	7,470	50,842	6,494	61,630	321	574	18.1	31.6	75.4	23.7	24.2	40.3	
Services	46,348	871,621	12,275	146,683	272,762	37,068	323,994	1,584	2,368	7.7	9.6	20.1	9.9	24.9	28.9	
Hotels and other lodging places	963	*32,220	*753	*4,583	—2,300	*192	*4,013	*6	*38	57.8	—	—	—	74.6	—	
Personal services	11,646	154,767	1,706	26,731	46,378	10,422	48,124	*50	*556	19.7	24.3	35.8	22.6	90.4	—	
Business services	7,727	113,006	1,205	19,974	44,251	6,762	47,484	*304	*555	21.7	25.4	67.8	26.8	43.7	—	
Automobile repair and services	4,486	100,753	*1,408	*27,540	14,410	3,025	19,869	*50	*49	33.2	37.1	—	36.7	71.0	—	
Amusement and recreation services, except motion pictures	6,765	58,411	1,392	7,717	—13,185	2,499	9,918	*200	*74	27.0	30.4	63.6	46.5	45.9	—	
Medical and health services	4,015	132,966	1,866	16,697	68,543	3,257	72,060	*245	*195	28.3	22.0	26.5	21.1	64.6	—	
Offices of physicians	635	35,407	474	6,314	16,388	388	19,763	*59	*157	33.5	36.4	37.4	38.9	67.2	—	
Offices of dentists	813	58,074	563	7,857	32,084	813	32,084	*186	*38	41.6	38.2	46.4	35.3	—	—	
Other medical services	2,567	39,485	*829	*2,828	20,071	2,056	20,213	—	—	41.6	39.1	—	35.9	83.5	—	
Legal services	1,743	42,800	*135	*1,806	20,633	1,305	23,109	*210	*147	31.4	35.4	—	34.9	60.4	—	
Other services	11,003	236,698	3,810	41,335	94,032	9,624	95,417	*519	*752	18.1	21.4	38.8	22.5	39.5	—	
Nature of business not allocable	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	

Table 1.5—Receipts, Payroll, Net Income, and New Jobs Credit, 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		Net income less deficit	Net income		New jobs credit		Coefficient of variation (Percent)*						
			Number of businesses	Amount		Number of businesses	Amount	Number of businesses	Amount	Number of businesses	Business receipts	Payroll	Net income	Deficit	New jobs credit	
Oregon																
All industries	165,598	4,999,544	53,050	592,215	724,557	107,215	965,844	6,382	10,867	3,8	5,0	13.2	5,4	14.2	13.0	
All nonfarm industries	130,820	4,389,397	35,251	514,854	713,228	94,693	828,835	6,335	10,667	1,6	5,1	13.3	4,7	13.3	13.6	
Agriculture, forestry, and fishing	42,093	765,224	21,291	101,714	35,248	17,222	174,307	32	265	15.6	16.4	38.6	21.1	22.7	44.0	
Farms	34,778	610,147	17,799	77,361	11,329	12,522	137,009	27	200	18.3	19.3	49.0	25.5	24.6	46.2	
Field crop	12,708	132,327	7,016	6,247	—	5,718	3,971	—	—	33.6	34.0	31.3	42.4	50.8	—	
Beef cattle feedlots	55	15,188	—	242	—	2,755	—	—	—	—	—	—	—	—	—	—
Beef cattle, except feedlots	7,567	50,392	1,259	1,372	—	24,668	2,087	2,732	—	47.4	25.1	41.3	55.6	57.2	—	
Hogs, sheep, and goats	2,016	12,185	*1,206	1,536	*13,832	—	—	—	—	—	—	—	—	—	—	—
Dairy farms	856	59,848	655	3,303	8,139	*588	*11,526	—	—	—	—	—	—	—	—	—
Poultry and eggs	17	12,964	17	347	1,154	17	1,154	—	—	—	—	—	—	—	—	—
General livestock, except animal specialty	860	25,358	579	240	—	6,795	19	178	—	60.9	32.2	—	54.9	64.2	—	—
Other	10,699	301,885	7,062	65,074	57,804	5,040	80,953	*18	*179	28.2	32.7	58.1	36.0	32.4	—	—
Other agriculture, forestry, and fishing	7,315	153,077	3,492	24,353	23,919	4,700	37,298	*5	*65	22.1	28.6	42.2	30.4	48.0	—	—
Mining	*261	*13,140	*80	*3,850	*4,054	*26	*1,830	*10	*70	—	—	—	—	—	—	—
Construction	14,830	1,017,904	5,590	203,669	115,335	11,125	138,282	1,789	3,948	14.2	14.5	30.8	14.4	38.5	27.7	Business Returns/1977 • Sole Proprietorships
General building contractors and operative builders	4,197	397,836	1,732	93,076	32,834	2,302	42,556	653	1,618	28.6	24.7	59.7	26.0	55.4	44.8	
Special trade contractors	8,698	486,451	3,615	95,763	67,839	7,089	80,342	951	1,652	18.9	20.9	29.7	19.4	55.8	41.0	
Other construction	1,935	133,617	*243	*14,830	14,662	*1,734	*15,384	*185	*676	41.4	37.1	—	—	99.1	—	
Manufacturing	3,789	296,613	1,678	47,879	32,566	2,528	36,433	*35	*705	25.3	24.8	32.0	25.4	48.3	—	
Transportation, communication, electric, gas, and sanitary services	6,401	157,863	*1,147	*6,594	44,027	5,535	46,495	—	—	28.2	27.4	—	28.3	44.8	—	
Trucking and warehousing	4,689	103,465	*936	*4,735	31,125	4,056	32,688	—	—	30.8	31.5	—	31.4	58.8	—	
Other	1,712	*54,398	*211	*1,859	12,902	*1,479	*13,807	—	—	51.4	—	—	—	68.7	—	
Wholesale and retail trade	36,553	1,665,368	9,695	105,365	134,900	24,538	163,924	1,156	2,842	8.8	10.6	16.1	12.8	21.5	27.3	
Wholesale trade	4,970	342,599	1,147	19,078	38,126	3,342	40,767	*110	*285	28.8	20.7	35.6	26.8	59.6	—	
Retail trade	30,021	1,280,334	7,928	83,449	78,744	19,632	105,127	1,046	2,357	10.0	12.7	18.6	15.0	22.8	29.4	
Food stores	726	128,002	*525	*5,905	3,311	*468	*4,510	*6	*25	52.0	43.3	—	—	85.9	—	
Automotive dealers and service stations	3,636	593,428	2,219	39,715	23,051	3,113	28,559	435	1,243	27.3	21.1	26.8	26.7	58.0	44.3	
Eating and drinking places	1,514	122,077	*1,312	*20,666	21,008	*1,381	*21,795	*135	*307	41.9	37.6	—	—	94.2	—	
Direct selling organizations	10,026	31,867	*865	*45	*5,720	3,473	3,751	—	—	18.6	26.5	—	41.5	37.3	—	
Other retail trade	13,817	404,860	3,007	16,918	37,094	11,197	46,512	*470	*782	17.1	21.5	33.1	23.9	39.1	—	
Wholesale and retail trade not allocable	1,562	*42,435	*620	*2,837	*18,030	*1,562	*18,030	—	—	—	—	—	—	—	—	
Finance, insurance, and real estate	13,885	205,512	1,877	6,087	88,869	10,857	96,846	474	598	17.2	18.1	39.1	17.2	33.6	38.7	
Finance	*135	*5,072	*5	*4	*2,197	*125	*3,493	—	—	—	—	—	—	—	—	
Insurance agents, brokers, and service	2,809	61,647	*1,370	*5,364	23,214	2,758	23,342	*400	*366	38.0	38.6	—	35.4	88.1	—	
Real estate	10,941	138,783	*302	*718	82,958	7,973	70,011	*74	*230	19.9	20.7	—	20.5	36.4	—	
Services	47,538	877,466	11,892	117,057	277,912	35,138	307,473	2,866	2,643	7.3	9.5	18.2	9.2	27.6	24.0	
Hotels and other lodging places	1,610	83,851	792	13,953	13,989	*1,467	*15,077	*127	*249	53.9	34.7	38.8	—	32.0	—	
Personal services	5,485	40,046	*1,318	*4,993	17,613	4,832	18,875	—	—	22.0	37.6	—	41.0	84.7	—	
Business services	8,476	119,898	1,850	25,824	37,929	7,235	41,903	*671	*570	20.5	29.6	45.2	26.1	51.3	—	
Automobile repair and services	2,227	47,642	*470	*8,731	1,325	*480	*3,108	*248	*28	45.1	52.5	—	—	57.2	—	
Amusement and recreation services, except motion pictures	7,926	69,687	*825	*4,203	—1,875	3,284	11,672	—	—	26.2	34.7	—	46.9	48.3	—	
Medical and health services	6,455	328,893	3,600	45,597	148,078	6,207	148,105	1,070	1,365	22.8	16.4	26.4	14.7	99.1	35.4	
Offices of physicians	1,219	109,047	683	10,123	60,388	1,219	60,388	*292	*377	22.5	23.0	27.1	21.9	—	—	
Offices of dentists	1,512	117,178	1,254	21,134	47,839	1,264	47,866	*654	*771	31.7	29.7	31.9	28.0	99.1	—	
Other medical services	3,724	102,667	*1,663	*14,340	39,851	3,724	39,851	*124	*217	36.8	35.0	—	31.8	—	—	
Legal services	2,081	46,753	*1,365	*4,700	25,268	1,783	25,450	*402	*166	34.5	31.0	—	32.1	71.2	—	
Other services	13,278	138,896	1,672	9,058	35,585	9,850	43,483	*11	—	13.9	24.5	36.4	23.1	58.5	—	
Nature of business not allocable	*248	*254	—	—	*254	*248	*254	—	—	—	—	—	—	—	—	

Footnotes at end of table.

Table 1.5—Receipts, Payroll, Net Income, and New Jobs Credit, 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		Net income less deficit	Net income		New jobs credit		Coefficient of variation (Percent) ¹						
			Number of businesses	Amount		Number of businesses	Amount	Number of businesses	Amount	Number of businesses	Business receipts	Payroll	Net income	Deficit	New jobs credit	
Pennsylvania																
All industries	436,701	18,394,985	144,076	1,720,228	2,527,808	318,658	2,883,130	13,748	24,117	2.4	3.2	5.1	2.8	8.7	10.5	
All nonfarm industries	378,353	16,987,208	114,772	1,620,693	2,502,780	293,220	2,739,685	13,735	24,056	1.0	2.8	5.1	2.5	7.6	10.6	
Agriculture, forestry, and fishing	64,550	1,542,180	31,955	126,161	48,757	30,684	171,913	277	829	15.8	22.5	27.3	25.7	20.4	57.0	
Farms	58,348	1,407,777	29,304	99,535	24,828	26,438	143,445	*11	*61	17.3	24.4	32.0	29.8	21.2	51.5	
Field crop	8,655	53,567	5,185	3,428	-22,692	*2,345	*7,237	—	—	40.5	47.1	67.0	—	49.8	89.2	
Beef cattle, feedlot	**	**	—	—	—	—	—	—	—	—	—	—	—	—	—	
Beef cattle, except feedlot	14,908	104,167	1,201	2,512	-27,742	*4,835	*13,536	*5	*44	35.3	31.7	29.8	—	32.3	51.8	
Hogs, sheep, and goats	1,421	29,705	*990	*440	*3,571	*512	*279	—	—	54.8	—	—	—	78.9	—	
Dairy farms	25,635	1,042,475	20,781	72,496	85,250	16,937	100,638	—	—	28.0	32.0	41.4	39.1	58.1	—	
Poultry and eggs	724	*69,817	**	*1,585	—	—	—	—	—	—	—	—	—	—	—	
General livestock, except animal specialty	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
Other	11	**	**	**	**	**	**	*16	*17	—	—	—	—	—	—	
Other agriculture, forestry, and fishing	6,202	134,403	2,651	26,626	23,929	4,246	28,468	*266	*768	22.2	34.5	49.7	37.7	42.3	—	
Mining	1,440	256,541	1,027	40,088	15,047	726	25,259	269	376	38.5	21.1	31.0	25.1	40.3	38.6	
Construction	50,064	2,336,024	23,593	410,971	306,407	40,410	328,052	1,535	5,102	9.2	9.6	12.9	10.2	24.9	29.8	
General building contractors and operative builders	11,886	1,090,834	7,578	158,631	97,799	9,357	103,768	750	2,802	15.6	15.5	21.2	17.6	38.9	42.3	
Special trade contractors	34,785	1,032,269	14,003	208,844	184,379	28,294	198,481	*708	*1,676	12.1	13.1	18.5	13.9	33.5	—	
Other construction	3,393	212,921	2,012	43,496	24,229	2,759	25,803	*77	*624	30.3	32.6	35.2	32.8	77.8	—	
Manufacturing	10,209	524,965	2,668	118,949	61,465	6,953	68,308	185	303	17.3	20.9	28.3	20.2	30.3	34.5	
Transportation, communication, electric, gas, and sanitary services	15,713	814,619	5,036	105,760	82,143	11,947	102,793	114	304	13.9	15.3	25.6	16.6	33.8	35.8	
Trucking and warehousing	11,440	591,055	3,170	67,478	58,670	8,205	75,418	37	224	16.9	17.2	31.0	19.8	39.5	40.7	
Other	4,273	223,564	1,866	38,282	23,273	3,742	27,375	*77	*80	24.5	32.1	45.1	30.7	60.4	—	
Wholesale and retail trade	113,179	9,291,155	40,927	542,727	653,871	79,492	736,813	5,116	7,673	4.4	4.8	7.6	5.7	13.8	19.2	
Wholesale trade	18,595	2,313,207	6,815	103,808	190,119	15,101	202,863	333	1,191	14.1	9.6	18.7	11.8	34.9	37.3	
Retail trade	90,186	6,853,652	32,764	431,260	441,191	61,400	508,784	4,527	6,260	4.9	6.0	8.5	7.0	15.6	22.9	
Food stores	7,740	982,188	2,210	48,194	52,252	5,514	55,832	319	346	20.6	17.0	17.6	22.1	47.6	46.5	
Automotive dealers and service stations	14,344	2,779,834	9,239	138,384	106,296	11,368	123,984	1,379	2,347	12.2	10.6	15.4	13.4	43.2	34.6	
Eating and drinking places	10,083	554,098	6,453	82,168	54,844	7,531	63,814	*257	*259	17.3	17.7	20.8	21.6	38.0	—	
Direct selling organizations	19,239	184,765	*1,572	*814	31,142	12,148	40,534	*246	*189	11.8	26.4	—	28.1	31.6	—	
Other retail trade	38,780	2,352,767	13,290	161,700	196,657	24,839	224,620	2,326	3,119	8.2	10.3	14.9	11.2	20.3	39.0	
Wholesale and retail trade not allocable	4,398	124,296	*1,348	*7,659	22,561	2,991	25,166	*256	*222	26.4	32.5	—	35.2	51.6	—	
Finance, insurance, and real estate	29,677	600,381	2,658	18,169	238,783	23,987	263,398	528	867	9.1	11.1	17.5	10.7	21.4	42.3	
Finance	364	25,512	*7	*87	3,855	271	6,179	**	**	45.1	56.1	—	41.9	46.9	—	
Insurance agents, brokers, and service	9,053	200,330	1,650	8,148	11,656	8,533	115,453	*339	*309	16.7	19.1	29.8	17.2	57.2	—	
Real estate	20,260	374,539	1,001	9,934	121,272	15,183	141,766	**	**	11.3	14.3	20.8	14.3	24.7	—	
Services	148,800	2,991,197	35,171	355,182	1,118,160	122,778	1,183,044	5,722	8,663	3.4	5.4	9.6	4.6	14.0	17.1	
Hotels and other lodging places	2,468	79,305	1,044	10,768	6,197	1,922	11,932	*55	*184	31.1	38.1	43.4	44.7	29.8	—	
Personal services	32,672	357,731	7,390	48,551	98,634	28,125	105,350	*790	*754	9.8	16.5	26.5	15.4	43.5	—	
Business services	26,642	403,844	4,093	43,197	148,223	22,031	161,874	678	1,226	9.9	15.8	35.3	13.0	38.1	37.5	
Automobile repair and services	9,880	339,831	3,728	45,844	41,134	7,551	50,600	*18	*32	17.9	23.7	44.3	24.5	51.1	—	
Amusement and recreation services, except motion pictures	8,035	120,357	1,076	17,232	3,086	5,259	15,739	*24	*48	19.4	33.8	36.3	26.0	25.9	—	
Medical and health services	26,013	1,061,658	11,314	119,517	560,239	23,625	564,616	2,846	3,193	8.4	7.9	10.5	7.3	34.2	21.6	
Offices of physicians	11,027	529,344	5,626	56,436	311,103	9,903	313,195	676	666	10.5	10.0	14.8	9.7	48.4	26.0	
Offices of dentists	4,125	285,712	2,920	42,512	147,491	3,880	147,875	975	1,814	18.8	16.2	18.6	15.8	98.7	32.8	
Other medical services	10,861	236,602	2,768	20,569	101,645	9,842	103,546	*1,195	*713	16.1	21.2	28.3	19.1	54.4	—	
Legal services	6,566	183,030	2,530	19,098	102,652	5,534	103,206	*325	*1,662	17.0	17.3	22.7	16.5	45.4	—	
Other services	38,524	445,441	3,996	50,975	157,795	28,932	169,727	985	1,554	8.3	14.9	25.7	13.4	26.3	35.9	
Nature of business not allocable	*3,069	*37,923	*1,041	*2,221	*2,975	*2,681	*3,550	—	—	—	—	—	—	—	—	

Table 1.5—Receipts, Payroll, Net Income, and New Jobs Credit, 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		Net income less deficit	Net income		New jobs credit		Coefficient of variation (Percent)						
			Number of businesses	Amount		Number of businesses	Amount	Number of businesses	Amount	Number of businesses	Business receipts	Payroll	Net income	Deficit	New jobs credit	
Rhode Island																
All Industries	29,013	1,023,636	8,645	95,738	176,527	23,714	195,602	314	351	2.9	4.5	7.8	4.9	10.2	20.8	
All nonfarm industries	28,647	1,017,764	8,298	94,732	175,984	23,381	194,346	314	351	2.7	4.4	7.6	4.9	10.4	20.8	
Agriculture, forestry, and fishing	1,074	21,776	498	1,601	4,987	956	5,813	34.2	49.3	31.2	32.4	44.5	—	
Farms	366	11,872	347	1,006	543	333	1,256	—	—	90.6	86.7	—	—	50.8	—	
Field crop	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
Beef cattle feedlots	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
Beef cattle, except feedlots	*13	*144	*3	*51	*213	—	—	—	—	—	—	—	—	—	—	
Hogs, sheep, and goats	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
Dairy farms	*8	*116	—	—	*49	—	—	—	—	—	—	—	—	—	—	
Poultry and eggs	*333	*10,337	*333	*339	*1,256	*333	*1,256	—	—	—	—	—	—	—	—	
General livestock, except animal specialty	*8	*11	*8	*163	*359	—	—	—	—	—	—	—	—	—	—	
Other	*4	*1,264	*3	*453	*82	—	—	—	—	—	—	—	—	—	—	
Other agriculture, forestry, and fishing	708	9,904	151	595	4,444	623	4,557	22.4	31.1	—	30.9	65.9	—	
Mining	46	*1,071	—	—	-1,393	*12	*14	—	—	37.9	—	—	—	26.2	—	
Construction	3,207	114,928	1,436	19,787	18,135	2,913	19,504	*19	*42	9.6	13.9	22.2	12.5	48.7	—	
General building contractors and operative builders	662	49,431	380	9,544	5,371	634	5,574	*19	*42	20.5	24.7	38.4	24.1	87.0	—	
Special trade contractors	2,383	61,309	965	9,772	12,375	2,142	13,306	—	—	11.5	17.0	25.2	15.1	64.5	—	
Other construction	*162	*4,188	*91	*471	*389	*137	*624	—	—	—	—	—	—	—	—	
Manufacturing	1,260	37,616	395	5,845	6,675	1,009	6,490	16.1	26.8	41.7	22.7	42.6	—	
Transportation, communication, electric, gas, and sanitary services	772	26,564	*4,138	*658	*4,406	20.5	28.7	—	27.9	55.0	—	
Trucking and warehousing	369	12,427	*114	*1,288	1,079	341	2,109	—	—	30.5	33.4	—	38.9	87.9	—	
Other	403	14,137	2,159	317	2,297	28.4	45.6	—	40.2	54.5	—	
Wholesale and retail trade	7,257	529,346	2,587	33,220	39,144	5,288	46,202	83	171	5.5	7.6	11.0	7.6	15.8	30.0	
Wholesale trade	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
Retail trade	1,412	107,150	247	4,651	11,503	1,056	13,710	*9	*44	14.0	18.4	34.5	15.1	22.2	—	
Food stores	5,845	422,196	2,340	28,569	27,841	4,232	32,492	74	127	6.3	8.7	11.6	9.2	20.8	30.9	
Automotive dealers and service stations	530	76,929	198	3,832	3,955	461	4,098	*27	*17	22.9	22.5	28.7	24.9	69.9	—	
Eating and drinking places	822	136,232	563	7,028	5,414	573	6,167	26	83	16.6	18.0	24.3	22.3	45.5	38.7	
Direct selling organizations	763	42,323	411	6,989	2,948	620	4,649	19.4	21.1	28.7	25.0	46.1	—	
Other retail trade	772	3,026	*25	*64	196	318	603	—	—	20.3	38.9	—	52.3	35.0	—	
Wholesale and retail trade not allocable	2,958	163,688	1,143	10,656	15,128	2,260	16,975	9.6	13.7	17.6	13.5	28.0	—	
Finance, insurance, and real estate	2,373	61,535	268	3,154	17,048	1,821	18,596	*45	*16	10.8	16.0	25.5	13.9	23.2	—	
Finance	*88	*1,617	*1,101	*73	*1,245	—	—	—	—	—	—	—	—	
Insurance agents, brokers, and service	684	32,488	202	2,509	8,293	650	8,298	—	—	20.6	25.6	31.4	20.9	56.5	—	
Real estate	1,591	27,430	7,654	1,098	9,053	*45	*16	13.5	19.3	—	20.2	23.6	—	
Services	12,957	236,715	3,232	30,017	88,861	11,011	94,494	125	104	6.7	8.8	14.4	9.4	22.7	32.4	
Hotels and other lodging places	*159	*5,256	*88	*1,187	*1,018	*45	*1,433	*20	*13	—	—	—	—	—	—	
Personal services	2,819	30,578	556	3,956	9,074	2,496	9,509	*28	*1	20.7	21.2	31.1	21.4	54.3	—	
Business services	2,274	23,393	*206	*5,571	7,247	1,974	7,706	—	—	11.6	22.6	—	17.2	27.8	—	
Automobile repair and services	512	28,522	272	2,846	2,885	446	3,078	—	—	26.0	38.5	36.6	31.9	76.2	—	
Amusement and recreation services, except motion pictures	1,795	10,494	*533	*501	*673	1,489	1,849	28.7	41.9	—	25.0	38.0	—	
Medical and health services	1,853	80,849	976	10,091	43,548	1,730	44,124	*40	*40	16.3	17.5	21.6	18.4	78.8	—	
Offices of physicians	1,018	54,019	670	5,836	31,571	943	32,122	26.3	24.1	28.1	24.5	82.3	—	
Offices of dentists	222	15,254	164	2,282	7,394	222	7,394	29.1	25.0	29.7	23.8	—	—	
Other medical services	613	11,676	*142	*1,973	4,583	565	4,608	—	—	21.2	37.8	—	28.9	69.8	—	
Legal services	805	27,103	209	2,077	16,028	760	16,031	*12	*19	16.8	15.9	26.8	16.2	72.4	—	
Other services	2,740	30,420	392	3,988	9,734	2,071	10,764	9.7	16.7	32.7	16.5	57.5	—	
Nature of business not allocable	*67	*85	*32	*46	*63	—	—	—	—	—	—	—	—	

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Footnotes at end of table.

Table 1.5—Receipts, Payroll, Net Income, and New Jobs Credit, 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		Net income less deficit	Net income		New jobs credit		Coefficient of variation (Percent)*						
			Number of businesses	Amount		Number of businesses	Amount	Number of businesses	Amount	Number of businesses	Business receipts	Payroll	Net income	Deficit	New jobs credit	
South Carolina																
All industries	116,070	4,295,054	47,908	432,203	457,260	87,035	593,535	2,699	4,958	4,5	5.7	10.1	5.0	19.2	21.6	
All nonfarm industries	91,281	3,860,223	30,868	390,577	535,792	77,385	573,984	2,692	4,939	1,8	5.1	10.1	5.1	17.8	22.6	
Agriculture, forestry, and fishing	27,538	512,167	19,273	57,797	-60,294	12,159	39,196	604	753	19.7	30.5	36.5	25.4	25.4	43.7	
Farms	24,789	434,831	17,040	41,626	-78,532	9,670	19,551	*7	*19	21.5	35.2	46.2	32.5	25.6	—	
Field crop	15,557	303,959	13,890	29,930	-42,292	8,275	14,658	30.1	44.2	59.8	34.3	37.4	—	
Beef cattle feedlots	—	—	—	—	—	—	—	—	—	—	—	—	—	—	37.8	—
Beef cattle, except feedlots	3,510	16,084	796	2,322	-11,618	*816	*570	38.7	37.0	53.5	—	—	—	—
Hogs, sheep, and goats	*2,244	*82,493	*1,124	*7,000	-19,072	*493	*3,981	—	—	—	—	—	—	—
Dairy farms	*503	*13,241	*503	*378	*3,798	*14	*14	—	—	—	—	—	—	—
Poultry and eggs	*3	*8,372	*3	*478	*10	*67	*18	—	—	—	—	—	—	—
General livestock, except animal specialty	*72	*1,596	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Other	2,900	9,088	724	1,518	-9,372	*16	*310	62.0	46.1	39.2	33.1	—	—	—
Other agriculture, forestry, and fishing	2,749	77,336	*2,233	*16,171	18,238	2,489	19,645	*597	*734	37.2	38.2	—	39.0	81.8	—	—
Mining	*6	*136	—	—	*-10	—	—	—	—	—	—	—	—	—	—	—
Construction	14,126	530,502	6,541	91,203	76,388	12,978	79,183	*447	*1,259	16.9	18.4	27.0	19.2	62.4	—	—
General building contractors and operative builders	1,786	227,191	*1,396	*30,247	13,823	1,776	13,877	*135	*55	50.3	31.5	—	38.2	94.0	—	—
Special trade contractors	9,076	205,543	4,053	41,811	41,257	8,138	43,833	*312	*1,204	22.5	27.8	40.5	27.3	67.2	—	—
Other construction	3,264	97,768	*1,092	*19,145	21,308	*3,064	*21,453	—	—	38.6	38.0	—	65.3	—	—	—
Manufacturing	1,587	114,263	1,458	24,597	9,774	*1,196	*11,877	*128	*532	41.6	43.1	43.6	—	48.4	—	—
Transportation, communication, electric, gas, and sanitary services	3,005	122,272	*678	*15,785	14,680	2,460	19,589	—	—	36.8	34.0	—	37.0	85.8	—	—
Trucking and warehousing	2,166	118,577	*673	*15,654	13,901	*1,621	*18,610	—	—	34.6	35.0	—	—	85.6	—	—
Other	*839	*3,695	*5	*131	*978	*939	*978	—	—	—	—	—	—	—	—	—
Wholesale and retail trade	30,220	2,229,286	11,198	147,987	127,759	23,475	148,488	882	1,835	8.7	8.5	17.6	11.8	23.4	37.0	—
Wholesale trade	3,871	500,615	861	16,057	39,687	3,591	40,871	*274	*776	25.9	15.7	20.2	25.4	50.3	—	—
Retail trade	25,144	1,608,263	10,138	129,891	83,820	19,178	100,846	608	859	10.1	10.7	20.0	13.6	25.4	40.8	—
Food stores	2,449	210,103	666	9,783	7,899	2,386	8,020	*17	*27	43.0	28.0	32.9	36.0	58.4	—	—
Automotive dealers and service stations	3,807	541,072	2,413	31,530	16,840	3,597	20,786	*16	*76	25.1	20.6	26.5	26.5	59.0	—	—
Eating and drinking places	2,340	98,460	1,353	13,791	6,933	*1,712	*8,369	*204	*153	33.2	39.8	46.8	60.5	—	—	—
Direct selling organizations	5,890	23,539	*189	*66	186	3,425	3,179	—	—	28.4	49.7	—	50.4	78.6	—	—
Other retail trade	10,658	735,089	5,508	74,721	51,962	8,058	60,492	371	603	15.5	17.3	32.1	20.4	31.6	41.1	—
Wholesale and retail trade not allocable	*1,205	*120,408	*198	*2,039	*4,252	*706	*4,771	—	—	—	—	—	—	—	—	—
Finance, insurance, and real estate	5,487	139,573	813	9,584	57,292	4,841	58,598	*214	*374	26.8	29.3	49.7	22.7	74.2	—	—
Finance	*61	*9,181	—	—	*272	*61	*272	—	—	—	—	—	—	—	—	—
Insurance agents, brokers, and service	1,287	49,919	*546	*7,178	28,098	1,287	28,098	*199	*359	44.4	36.0	—	32.8	—	—	—
Real estate	4,139	80,473	*267	*2,386	28,922	3,483	30,228	*15	*15	32.5	44.9	—	32.8	74.2	—	—
Services	34,101	648,855	7,947	85,270	231,471	29,926	238,624	424	405	9.1	10.8	16.5	10.0	34.1	36.4	—
Hotels and other lodging places	*660	*45,511	*413	*5,797	*3,936	*269	*6,282	*61	*134	—	—	—	—	—	—	—
Personal services	8,183	61,585	*996	*5,074	24,426	7,737	25,092	—	—	24.5	31.1	—	37.7	73.1	—	—
Business services	3,501	29,422	*435	*2,723	7,771	2,667	9,175	*5	*1	26.3	51.4	—	41.1	65.9	—	—
Automobile repair and services	3,080	104,840	*507	*8,832	15,138	*1,692	*16,908	—	—	39.2	37.3	—	—	74.2	—	—
Amusement and recreation services, except motion pictures	4,618	73,386	*298	*4,444	24,293	4,475	24,450	—	—	32.6	34.9	—	35.1	68.2	—	—
Medical and health services	4,538	182,203	1,407	25,446	88,020	4,487	88,145	*235	*231	27.5	17.5	22.6	16.0	88.1	—	—
Offices of physicians	1,775	88,198	962	13,085	52,715	1,724	52,840	*61	*110	24.0	20.5	24.0	20.1	88.1	—	—
Offices of dentists	*322	*42,260	*316	*6,887	*21,018	*322	*21,018	*169	*107	—	—	—	—	—	—	—
Other medical services	*2,441	*51,745	*129	*5,494	*14,287	*2,441	*14,287	*5	*14	—	—	—	—	—	—	—
Legal services	1,562	55,815	1,240	6,938	31,442	1,434	31,565	—	—	38.2	39.0	40.9	34.3	69.3	—	—
Other services	7,759	84,093	2,651	25,916	36,439	7,165	37,007	*123	*39	20.2	30.1	39.3	27.7	58.5	—	—
Nature of business not allocable	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—

Table 1.5—Receipts, Payroll, Net Income, and New Jobs Credit, 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		Net income less deficit	Net income		New jobs credit		Coefficient of variation (Percent)*						
			Number of businesses	Amount		Number of businesses	Amount	Number of businesses	Amount	Number of businesses	Business receipts	Payroll	Net income	Deficit	New jobs credit	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)		
South Dakota																Business Returns/1977 • Sole Proprietorships
All industries	93,465	3,445,511	44,799	186,170	143,231	53,115	380,044	980	1,743	43	4,8	5,3	6,3	10,6	10,4	
All nonfarm industries	37,051	1,718,933	14,063	144,392	154,048	26,057	195,900	950	1,700	8	2,9	5,2	3,2	22,2	11,2	
Agriculture, forestry, and fishing	58,024	1,785,053	31,720	45,706	-4,339	27,967	191,865	50	74	7,1	9,0	14,9	12,1	12,0	26,2	
Farms	56,414	1,726,578	30,738	41,778	-10,817	27,058	184,144	30	43	7,3	9,2	15,8	12,6	12,0	30,5	
Field crop	18,768	388,351	8,529	9,365	26,363	11,466	66,953	17	19	15,3	17,5	26,3	20,2	25,2	51,0	
Beef cattle feedlots	"8	"7,755	"8	"128	"154	"8	"154	—	—	—	—	—	—	—	—	
Beef cattle, except feedlots	20,114	693,364	11,471	13,788	-77,002	4,871	31,078	—	—	14,3	15,8	20,2	32,6	16,8	—	
Hogs, sheep, and goats	7,108	185,033	3,850	3,187	728	4,200	25,068	—	—	24,7	24,4	33,9	34,8	35,9	—	
Dairy farms	4,738	269,495	3,704	8,848	37,191	3,687	43,587	—	—	24,3	27,4	50,8	31,0	81,9	—	
Poultry and eggs	1,093	"66,129	"1,065	"3,297	"4,671	"220	"5,289	—	—	36,1	25,3	45,5	48,1	56,5	—	
General livestock, except animal specialty	2,062	100,326	1,922	2,679	-8,693	1,051	3,066	—	—	25,7	35,3	55,1	45,3	30,3	—	
Other	2,527	15,725	187	466	5,770	1,555	8,849	—	—	22,0	31,0	41,0	25,9	48,2	—	
Other agriculture, forestry, and fishing	1,610	38,475	884	3,928	6,478	908	7,521	—	—	—	—	—	—	—	—	
Mining	*36	*220	—	—	*643	*25	*6	—	—	—	—	—	—	—	—	
Construction	5,845	187,804	2,246	33,032	28,203	4,916	30,856	325	661	7,1	11,4	13,9	10,1	28,4	25,7	
General building contractors and operative builders	730	56,978	405	13,515	6,231	658	6,755	*84	*216	19,9	20,5	23,9	23,2	56,5	—	
Special trade contractors	4,575	118,662	1,705	17,302	21,941	4,079	23,450	238	420	8,2	14,5	18,3	11,6	34,2	35,4	
Other construction	340	12,164	*136	*2,215	31	*178	*651	*3	*25	33,6	49,4	—	—	75,0	—	
Manufacturing	783	28,495	226	3,476	2,888	484	3,859	*52	*59	20,0	24,6	37,4	35,0	38,5	—	
Transportation, communication, electric, gas, and sanitary services	2,508	117,495	1,159	13,570	8,404	1,607	11,612	*33	*11	10,9	12,7	17,8	16,4	25,7	—	
Trucking and warehousing	2,190	109,446	892	12,116	8,028	1,339	10,665	*33	*11	11,7	13,3	18,5	17,3	26,8	—	
Other	318	8,049	*167	*1,454	376	*268	*947	—	—	31,3	45,3	—	—	75,1	—	
Wholesale and retail trade	11,649	1,108,350	5,528	65,140	40,731	7,078	65,482	138	359	4,1	4,4	8,2	6,9	11,2	12,2	
Wholesale trade	1,746	383,703	661	8,796	8,297	1,080	12,148	—	—	11,7	6,9	14,8	12,8	16,1	26,0	
Retail trade	8,709	719,843	4,826	56,020	32,046	5,874	42,921	118	321	4,7	6,3	9,4	8,4	14,2	13,6	
Food stores	646	163,245	463	8,469	5,673	395	6,259	18	64	19,3	16,5	15,8	20,2	40,1	8,5	
Automotive dealers and service stations	1,155	225,784	777	11,990	4,935	788	7,328	9	104	14,0	12,2	16,5	16,7	34,4	10,5	
Eating and drinking places	1,517	80,178	1,203	16,747	4,294	1,086	7,270	*28	*39	14,1	18,3	24,4	23,0	32,6	—	
Direct selling organizations	2,786	17,415	*221	*438	1,040	1,415	1,815	—	—	10,3	36,6	—	37,6	26,8	—	
Other retail trade	3,605	233,221	2,162	18,376	16,104	2,190	20,249	82	114	8,5	11,4	14,9	14,0	20,5	29,8	
Wholesale and retail trade not allocable	*194	*4,804	*41	*324	*388	*124	*413	—	—	—	—	—	—	—	—	
Finance, insurance, and real estate	3,058	46,275	603	1,210	10,888	2,285	22,728	27	29	11,3	12,6	27,0	13,1	76,6	14,3	
Finance	*108	*809	—	—	*292	*67	*334	—	—	—	—	—	—	—	—	
Insurance agents, brokers, and service	1,505	27,669	254	723	13,118	1,211	14,181	*22	*12	14,4	19,0	40,6	18,7	37,6	—	
Real estate	1,445	17,797	349	487	-2,520	1,007	8,213	5	17	18,7	15,0	29,7	17,5	83,3	14,9	
Services	11,623	191,370	3,917	24,036	56,940	8,706	63,592	355	550	4,3	7,4	12,1	7,1	20,4	25,1	
Hotels and other lodging places	581	18,479	356	1,649	3,718	440	4,388	*30	*26	21,5	25,5	28,5	29,3	47,0	—	
Personal services	3,464	30,131	768	4,205	9,812	2,932	10,038	—	—	9,5	17,3	33,2	17,9	39,1	—	
Business services	1,952	18,145	274	3,089	6,080	1,550	6,631	*37	*35	12,5	25,7	38,1	19,2	49,1	—	
Automobile repair and services	788	17,428	349	1,412	1,910	461	2,518	*25	*14	19,9	28,5	40,8	35,8	43,3	—	
Amusement and recreation services, except motion pictures	1,116	19,019	279	3,229	-161	599	2,184	*25	*78	15,8	32,7	48,7	36,1	46,5	—	
Medical and health services	737	44,896	401	5,103	21,350	616	22,031	128	141	16,8	14,7	17,9	13,9	70,1	31,6	
Offices of physicians	221	16,220	83	1,538	8,468	203	8,495	*56	*106	23,5	19,0	25,5	19,5	55,4	37,0	
Offices of dentists	180	18,068	141	2,644	8,944	180	8,844	*41	*14	30,7	26,0	27,6	24,7	—	—	
Other medical services	336	10,610	*177	*921	2,938	233	3,592	*28	*21	29,5	35,2	—	34,8	72,9	—	
Legal services	381	10,334	253	1,353	4,581	282	4,780	*57	*56	25,1	26,5	38,5	26,2	77,5	—	
Other services	2,604	32,938	637	3,996	9,650	1,826	10,021	*56	*200	10,8	19,3	29,9	18,8	30,9	—	
Nature of business not allocable	*139	*440	—	—	*159	*47	*244	—	—	—	—	—	—	—	—	

Footnotes at end of table.

Table 1.5—Receipts, Payroll, Net Income, and New Jobs Credit, 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		Net income less deficit	Net income		New jobs credit		Coefficient of variation (Percent) ¹					Business Returns/1977 • Sole Proprietorships		
			Number of businesses	Amount		Number of businesses	Amount	Number of businesses	Amount	Number of businesses	Business receipts	Payroll	Net income	Deficit	New jobs credit		
Tennessee																	
All industries	251,418	7,671,529	98,620	744,309	643,313	143,469	1,016,886	4,950	9,035	4,9	4.3	7.3	4.3	11.7	12.7		
All nonfarm industries	165,961	6,974,530	51,207	680,309	622,653	112,542	972,427	4,306	8,641	1.7	4.2	7.4	4.2	11.0	14.1		
Agriculture, forestry, and fishing	96,518	730,938	48,210	68,534	—179,788	31,326	46,873	844	394	12.9	22.3	29.5	32.8	17.9	31.1		
Farms	95,457	696,899	47,413	64,000	—179,340	30,927	44,459	844	394	13.0	23.1	31.0	34.2	18.1	31.1		
Field crop	37,857	293,397	22,269	28,145	—25,936	18,076	33,316	61	57	22.1	37.6	55.6	44.7	41.0	—		
Beef cattle feedlots	“	“	—	—	“	“	“	—	—	—	—	—	—	—	—	—	
Beef cattle, except feedlots	28,615	183,696	12,369	16,748	—59,368	5,247	4,657	30	—	24.8	45.8	43.4	46.2	23.5	46.3		
Hogs, sheep, and goats	15,327	75,805	7,013	1,626	—44,374	3,308	“827	—	—	35.9	71.6	—	—	51.7	—		
Dairy farms	“1,995	“42,056	“1,985	“1,558	“13,440	—	—	—	—	—	—	—	—	—	—	—	
Poultry and eggs	“	“	“	“	“	—	—	—	—	—	—	—	—	—	—	—	
General livestock, except animal specialty	980	23,723	“	“	“	—13,464	“	“21	“21	46.2	42.6	—	—	51.0	—	—	
Other	10,477	68,226	3,610	14,581	—22,849	“4,271	“5,327	“512	“173	31.3	52.5	65.9	—	32.1	—	69.5	
Other agriculture, forestry, and fishing	1,061	33,839	797	4,534	—458	“399	“2,214	—	—	41.4	73.4	88.5	—	—	—	—	
Mining	384	38,227	“24	“3,391	—1,872	180	2,708	“6	“188	40.7	46.4	—	38.2	39.2	—	—	
Construction	18,003	821,941	6,633	128,462	66,011	14,244	81,164	876	1,820	13.1	16.3	21.8	17.3	33.2	47.3	—	
General building contractors and operative builders	3,387	405,497	2,097	52,689	13,511	1,381	22,462	“89	“1,244	28.8	25.4	31.7	35.0	45.8	—	—	
Special trade contractors	13,453	322,918	4,256	66,525	45,488	11,706	51,385	“582	“541	15.8	24.9	33.4	21.9	49.4	—	1.4	
Other construction	1,183	“63,526	“280	“9,248	“7,012	“1,157	“7,317	“5	“35	57.2	—	—	—	—	—	—	
Manufacturing	3,648	181,459	1,992	33,669	16,835	2,614	20,311	“441	“1,125	28.8	32.3	39.1	37.1	51.0	—	—	
Transportation, communication, electric, gas, and sanitary services	8,633	341,535	3,495	42,058	38,079	5,594	54,175	“18	“363	19.0	26.0	44.8	25.6	42.8	—	—	
Trucking and warehousing	5,590	307,403	2,364	37,685	28,171	3,423	41,473	“18	“363	22.9	28.6	49.2	30.4	48.1	—	—	
Other	“3,043	“34,132	“1,131	“4,373	“9,908	“2,171	“12,702	—	—	—	—	—	—	—	—	—	
Wholesale and retail trade	49,017	3,966,601	18,436	256,766	193,738	30,820	257,014	1,781	2,783	6.6	6.9	11.1	9.8	18.0	21.1	—	
Wholesale trade	3,111	656,072	378	17,982	17,944	1,555	27,909	67	293	30.6	12.8	23.4	29.2	47.4	44.3	—	
Retail trade	42,515	3,206,226	17,238	234,221	172,205	27,276	221,970	1,714	2,490	7.3	8.3	12.1	10.8	20.5	22.3	—	
Food stores	5,141	842,703	2,186	32,045	14,767	3,512	24,819	“500	“137	23.7	16.9	21.1	24.6	56.7	—	—	
Automotive dealers and service stations	6,762	1,128,610	3,269	67,669	48,795	5,027	55,015	243	519	18.9	16.0	22.9	20.8	58.9	28.0	—	
Eating and drinking places	4,916	252,118	3,876	40,756	22,412	3,715	26,165	“325	“1,309	26.0	30.6	38.2	31.4	61.4	—	—	
Direct selling organizations	9,145	49,023	“392	“682	9,526	5,495	14,547	—	—	18.5	33.0	—	48.3	53.2	—	—	
Other retail trade	16,551	1,133,772	7,515	93,069	76,705	9,527	101,324	648	525	12.8	14.8	19.3	18.1	28.7	44.4	—	
Wholesale and retail trade not allocable	3,391	124,303	“620	“4,563	3,589	1,989	7,135	—	—	29.7	37.4	—	39.8	66.4	—	—	
Finance, insurance, and real estate	16,764	296,769	3,683	17,292	94,989	11,453	106,583	391	639	15.8	15.2	33.2	16.6	22.4	34.8	—	
Finance	38	“6,786	“	“	2,707	“30	“3,769	“	“	—	—	—	—	2.4	—	—	
Insurance agents, brokers, and service	2,807	83,806	“	“	44,850	2,255	45,893	“	“	47.6	—	—	—	29.6	65.8	—	
Real estate	13,919	206,177	2,734	7,292	47,332	8,188	56,921	317	734	18.4	18.4	57.8	20.0	26.4	36.9	—	
Services	56,454	1,249,888	15,419	190,960	418,030	46,258	445,228	993	1,523	5.8	6.6	14.8	7.3	25.9	20.8	—	
Hotels and other lodging places	52	17,914	34	3,851	96	11	1,271	“	“	—	—	—	—	—	—	—	
Personal services	18,656	228,666	3,636	36,001	45,313	14,636	56,797	“132	“194	12.9	25.3	39.0	21.8	56.5	—	—	
Business services	9,748	99,766	“866	“4,883	51,040	8,813	53,432	“27	“94	16.7	21.2	—	19.6	65.9	—	—	
Automobile repair and services	3,694	139,961	1,794	16,926	9,814	2,408	13,762	“22	“99	31.5	31.7	45.1	42.5	72.5	52.9	—	
Amusement and recreation services, except motion pictures	3,310	121,036	438	13,050	26,262	2,093	26,780	“22	“99	27.8	33.0	60.7	24.6	52.9	—	—	
Medical and health services	7,194	364,067	4,486	69,463	168,397	6,046	171,924	874	1,087	17.2	14.0	21.8	12.6	53.0	41.2	—	
Offices of physicians	2,756	189,321	2,095	33,360	111,003	2,145	112,450	“162	“407	21.7	18.6	30.6	15.9	74.1	—	—	
Offices of dentists	1,071	68,357	811	10,632	32,947	1,071	32,947	“149	“159	36.8	34.0	37.2	33.7	—	—	—	
Other medical services	3,367	98,389	1,580	25,271	24,387	2,830	26,527	“363	“521	30.6	28.9	41.9	27.9	73.3	—	—	
Legal services	3,125	100,564	1,068	10,189	57,606	3,069	57,612	“131	“42	26.7	27.7	47.1	25.1	88.6	—	—	
Other services	10,477	177,094	3,097	36,597	59,562	9,180	61,650	“131	“42	15.0	25.8	42.3	21.3	49.8	—	—	
Nature of business not allocable	“1,997	“26,971	“728	“2,977	“2,889	“882	“3,030	—	—	—	—	—	—	—	—	—	

Footnotes at end of table.

Table 1.5—Receipts, Payroll, Net Income, and New Jobs Credit, 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		Net income less deficit	Net income		New jobs credit		Coefficient of variation (Percent) ¹						
			Number of businesses	Amount		Number of businesses	Amount	Number of businesses	Amount	Number of businesses	Business receipts	Payroll	Net income	Deficit	New jobs credit	
Texas																
All industries	823,028	32,533,092	296,069	2,941,181	2,887,211	497,444	4,769,626	21,840	43,100	2.0	2.1	3.9	2.4	4.6	6.8	
All nonfarm industries	601,071	28,584,902	184,344	2,667,335	3,505,580	438,405	4,362,944	19,910	39,778	.6	2.0	4.1	2.0	3.9	7.5	
Agriculture, forestry, and fishing	240,720	4,505,282	118,744	378,998	-527,187	72,493	521,386	2,347	4,756	7.1	9.0	13.0	15.2	8.2	17.1	
Farms	221,957	3,948,190	111,725	273,846	-618,369	59,039	406,682	1,830	3,322	7.6	9.8	13.1	18.8	8.4	16.4	
Field crop	57,205	1,271,905	35,437	99,996	157,072	29,224	298,089	1,328	1,861	16.3	18.6	23.4	23.6	16.7	29.7	
Beef cattle feedlots	1,856	311,260	1,805	3,135	8,518	1,739	10,689	84.9	17.6	31.7	57.3	22.9	—	
Beef cattle, except feedlots	114,882	1,484,032	54,584	95,440	-526,775	20,953	47,112	479	1,252	10.6	13.1	13.1	10.1	23.4	—	
Hogs, sheep, and goats	11,804	191,745	7,562	9,286	-10,657	*1,804	*30,224	30	1	38.9	47.5	40.8	—	45.3	27.5	
Dairy farms	1,617	*170,547	*1,616	*16,713	*9,590	*6	*21	—	—	—	—	—	—	
Poultry and eggs	685	*28,317	*19	*710	-1,800	*5	*33	—	69.3	—	—	—	48.5	—	—	
General livestock, except animal specialty	1,128	168,046	726	4,684	-15,859	110	3,522	*11	*20	35.5	35.6	37.7	57.4	30.2	—	
Other	32,680	322,338	9,976	41,902	-202,242	5,198	16,992	70	147	16.5	40.0	37.0	47.4	25.5	28.3	
Other agriculture, forestry, and fishing	18,763	557,092	7,019	105,152	91,182	13,454	114,704	*417	*1,434	15.2	22.2	32.5	18.3	28.1	—	
Mining	20,333	1,822,815	2,122	67,737	40,949	10,759	310,130	513	1,472	7.7	5.5	17.8	5.9	5.8	21.2	
Construction	80,686	3,403,394	31,407	612,235	520,384	71,737	558,717	2,033	8,765	6.0	7.5	11.5	7.2	21.2	19.6	
General building contractors and operative builders	9,186	1,005,391	3,571	121,627	87,461	7,944	99,922	601	2,448	17.6	14.9	26.7	17.4	42.2	41.5	
Special trade contractors	64,942	2,068,691	25,446	451,074	373,000	57,507	394,457	1,268	5,090	6.9	9.6	13.6	8.7	24.6	25.5	
Other construction	6,658	328,312	2,390	39,534	59,923	6,286	64,338	*164	*1,227	20.8	23.1	30.1	23.1	74.2	—	
Manufacturing	13,175	559,625	4,954	111,817	55,878	6,697	70,633	*501	*570	25.9	18.7	25.4	20.5	37.4	—	
Transportation, communication, electric, gas, and sanitary services	26,831	1,237,620	7,470	131,781	126,977	18,818	157,190	551	1,220	11.0	12.9	17.9	14.2	24.0	38.5	
Trucking and warehousing	20,597	975,348	6,028	95,578	92,010	14,268	116,834	529	1,180	12.6	14.6	19.1	17.0	27.0	38.2	
Other	6,234	262,272	1,442	36,203	34,967	5,550	40,356	*22	*40	24.0	27.4	41.2	25.7	50.9	—	
Wholesale and retail trade	154,604	12,449,505	62,128	755,570	682,895	97,504	884,894	5,782	9,328	3.7	4.1	6.2	5.5	10.0	15.1	
Wholesale trade	18,345	2,829,304	6,256	102,663	157,195	12,613	182,680	585	792	11.9	6.9	14.2	12.2	22.0	27.5	
Retail trade	132,053	9,563,042	55,678	652,222	507,390	81,012	683,197	5,042	8,491	4.1	5.0	6.9	6.3	11.1	16.3	
Food stores	10,872	1,636,249	6,494	97,253	58,482	8,462	74,389	313	587	16.0	13.6	16.8	18.4	38.0	48.3	
Automotive dealers and service stations	19,512	3,517,414	10,923	167,392	144,756	14,292	169,349	1,038	2,532	10.8	9.0	12.9	12.6	28.1	39.5	
Eating and drinking places	13,746	832,239	10,663	130,731	36,995	7,045	67,909	626	873	14.8	16.3	17.2	21.1	30.2	—	
Direct selling organizations	31,560	280,327	*2,483	*7,934	27,284	15,910	45,703	*712	*625	9.7	20.3	—	24.9	24.5	—	
Other retail trade	56,363	3,296,813	25,115	248,912	239,873	35,303	325,847	2,353	3,874	6.8	8.5	12.0	9.7	16.2	27.1	
Wholesale and retail trade not allocable	4,206	57,159	*194	*685	18,110	3,878	19,117	*135	*45	28.8	48.6	—	46.5	72.7	—	
Finance, insurance, and real estate	62,814	3,559,979	8,527	96,685	388,252	45,065	509,540	1,407	1,775	6.2	4.0	14.8	7.3	9.0	18.1	
Finance	2,982	1,995,044	1,184	15,596	14,985	1,796	31,172	*24	*103	28.3	1.5	57.9	23.0	15.9	—	
Insurance agents, brokers, and service	14,218	420,829	2,598	28,727	176,110	11,912	183,185	836	882	12.7	14.8	27.6	13.1	41.1	49.2	
Real estate	45,614	1,144,106	4,745	52,362	197,157	31,357	295,183	547	790	7.5	11.0	15.0	9.6	10.4	16.2	
Services	221,670	4,982,271	60,895	785,879	1,593,717	171,198	1,751,215	8,726	15,214	2.9	4.6	7.8	3.8	9.2	14.5	
Hotels and other lodging places	2,383	130,980	1,217	20,251	13,163	1,218	19,453	*274	*994	32.9	33.1	32.9	43.3	35.6	—	
Personal services	42,520	609,833	11,791	145,708	124,501	34,169	143,656	2,031	5,075	8.6	13.4	19.2	13.4	29.4	32.3	
Business services	46,533	833,695	10,058	130,712	249,430	36,056	285,761	716	1,444	7.6	12.8	23.2	10.0	21.1	44.5	
Automobile repair and services	15,106	615,087	6,855	114,293	88,185	11,484	102,551	*247	*370	15.2	20.0	27.7	18.6	45.9	—	
Amusement and recreation services, except motion pictures	17,489	145,651	2,281	18,819	-11,105	9,847	31,568	496	325	13.9	19.8	39.3	20.2	15.2	39.4	
Medical and health services	23,216	1,213,423	10,052	160,890	633,558	20,971	639,878	2,558	3,069	9.4	7.6	10.9	6.8	34.9	20.1	
Offices of physicians	8,787	696,124	5,349	86,356	401,923	7,937	404,527	965	1,207	10.7	9.1	12.6	8.5	38.6	33.4	
Offices of dentists	4,571	368,642	3,792	64,360	158,461	4,035	160,798	1,116	1,413	20.0	16.4	20.7	15.2	74.7	29.9	
Other medical services	9,858	148,657	911	10,174	73,169	8,999	74,553	*477	*449	17.8	22.7	42.5	19.7	65.2	—	
Legal services	11,355	420,586	6,358	41,594	197,374	9,301	209,099	556	632	13.1	13.1	16.2	12.4	34.7	35.0	
Other services	63,068	1,013,016	11,976	153,612	298,611	48,152	319,249	1,848	3,305	6.5	11.2	18.0	9.8	16.4	28.5	
Nature of business not allocable	2,195	12,601	*22	*479	5,546	*2,173	*6,821	—	—	43.2	43.6	—	—	78.1	—	

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Table 1.5—Receipts, Payroll, Net Income, and New Jobs Credit, 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		Net income less deficit	Net income		New jobs credit		Coefficient of variation (Percent) ¹						
			Number of businesses	Amount		Number of businesses	Amount	Number of businesses	Amount	Number of businesses	Business receipts	Payroll	Net income	Deficit	New jobs credit	
Utah																
All industries	74,629	2,270,400	26,121	219,446	269,612	49,322	371,740	1,580	3,263	3.0	3.4	5.1	3.4	11.7	11.0	
All nonfarm industries	58,713	2,057,522	16,384	207,287	294,241	42,798	344,044	1,573	3,213	1.0	3.1	5.2	2.5	6.9	11.4	
Agriculture, forestry, and fishing	17,453	226,528	10,581	13,217	—26,184	7,001	30,148	“	“	12.9	19.4	25.0	31.0	20.8	44.6	
Farms	15,916	212,878	9,737	12,159	—24,629	6,524	27,696	“	“	14.0	20.5	27.0	33.6	22.0	44.6	
Field crop	4,239	42,860	2,605	2,744	1,921	2,734	10,892	“	“	24.6	49.7	44.4	50.5	35.8	—	
Beef cattle feedlots	—	—	—	—	—	—	—	—	—	38.0	38.4	54.3	90.5	51.6	—	
Beef cattle, except feedlots	2,678	47,717	2,043	2,830	—5,569	1,192	5,860	“	“	48.3	53.3	—	—	82.3	—	
Hogs, sheep, and goats	1,013	7,451	“344	“171	—6,479	—	—	—	—	44.7	46.9	83.3	—	77.9	—	
Dairy farms	1,257	64,399	1,257	2,227	—2,499	“388	“6,128	“	“	57.5	37.0	74.1	—	57.0	—	
Poultry and eggs	“61	“678	“39	“1	“198	“20	“8	“	“	24.7	43.7	52.5	60.4	24.9	—	
General livestock, except animal specialty	1,611	24,824	704	723	—3,122	“894	“1,630	“	“	20.3	26.3	34.5	38.2	36.6	37.4	
Other	5,057	24,949	2,745	3,463	—8,693	1,296	3,178	“	“	—	—	—	—	—	—	
Other agriculture, forestry, and fishing	1,537	13,650	644	1,058	—1,555	477	2,452	“	“	28.6	—	—	—	—	—	
Mining	323	6,766	“34	“1,158	—859	245	1,257	“	“	32.6	32.0	—	22.1	25.4	—	
Construction	8,215	415,400	3,144	62,582	61,053	7,143	65,843	452	1,152	5.7	7.7	10.9	7.3	28.4	21.4	
General building contractors and operative builders	1,562	153,766	777	17,731	14,814	1,302	16,380	99	248	13.4	13.8	19.9	13.9	58.6	28.8	
Special trade contractors	5,857	227,716	2,092	40,568	40,248	5,210	42,745	328	860	7.0	10.1	14.2	9.4	35.7	27.4	
Other construction	796	33,918	275	4,283	5,981	631	6,518	“	“	20.3	26.3	33.7	25.6	50.2	—	
Manufacturing	1,420	61,628	528	11,124	5,416	894	6,285	“28	“122	14.5	25.1	32.0	26.2	32.3	—	
Transportation, communication, electric, gas, and sanitary services	1,629	77,886	633	7,938	8,139	1,106	10,105	“23	“221	13.5	15.3	23.8	18.3	26.1	—	
Trucking and warehousing	1,202	67,037	581	7,659	8,125	813	9,227	“23	“221	16.1	14.9	24.6	19.4	40.1	—	
Other	427	10,849	“52	“279	14	293	878	—	—	25.0	59.7	—	52.2	30.3	—	
Wholesale and retail trade	16,102	962,321	5,328	69,741	52,877	10,429	68,861	475	542	3.6	5.8	7.9	6.8	12.7	23.1	
Wholesale trade	3,216	248,754	632	8,442	18,951	2,484	21,311	“	“	9.5	14.2	23.5	13.0	26.7	32.2	
Retail trade	12,451	687,432	4,612	58,863	32,457	7,658	45,886	428	477	4.3	6.4	8.7	8.4	14.7	25.4	
Food stores	677	106,070	473	6,436	3,111	463	4,125	“11	“22	21.9	17.7	15.9	31.9	72.7	—	
Automotive dealers and service stations	1,197	222,687	942	14,214	6,717	843	8,625	59	73	13.8	12.3	18.0	16.6	41.6	35.5	
Eating and drinking places	1,467	97,524	1,036	17,220	7,687	899	10,028	165	186	14.0	16.5	19.7	20.9	37.6	54.4	
Direct selling organizations	4,857	28,413	“237	“723	“708	2,919	3,039	“53	“25	7.7	30.5	—	28.5	22.7	—	
Other retail trade	4,253	232,738	1,924	20,270	13,236	2,534	19,869	140	161	7.8	10.7	13.9	12.9	20.7	43.1	
Wholesale and retail trade not allocable	435	26,135	“84	“2,436	1,469	287	1,864	“1	“1	26.3	25.1	—	37.0	15.9	—	
Finance, insurance, and real estate	6,866	129,237	581	4,151	47,589	5,328	52,908	147	358	7.7	9.9	21.6	8.3	17.9	37.6	
Finance	268	6,872	“34	“183	2,070	194	2,639	“22	“11	28.9	25.2	—	29.2	35.0	—	
Insurance agents, brokers, and service	1,695	47,876	376	2,329	18,482	1,369	19,062	“40	“119	13.2	20.1	27.5	14.8	38.1	—	
Real estate	4,903	74,489	151	1,639	27,037	3,765	31,207	85	228	9.9	11.5	37.5	10.7	21.8	47.9	
Services	22,293	388,642	5,270	49,429	121,550	16,931	135,569	446	757	3.3	5.8	12.2	4.9	11.0	20.6	
Hotels and other lodging places	745	40,572	462	6,439	3,245	380	5,152	“49	“102	19.9	26.2	38.2	26.5	33.9	—	
Personal services	4,404	34,735	670	6,461	10,455	3,677	11,643	“28	“22	8.1	20.3	47.7	15.6	39.9	—	
Business services	4,218	55,880	765	7,381	16,683	3,360	16,504	“32	“105	8.1	15.9	29.7	13.5	24.9	—	
Automobile repair and services	1,112	36,138	616	5,843	3,884	688	5,113	“22	“15	16.5	24.0	33.7	26.9	40.4	—	
Amusement and recreation services, except motion pictures	1,250	6,634	“172	“605	—1,236	389	705	—	—	15.9	38.4	—	72.0	32.1	—	
Medical and health services	2,163	113,861	982	13,142	55,955	1,955	56,472	163	289	9.9	10.2	22.2	8.2	32.6	38.9	
Offices of physicians	847	49,506	305	3,771	30,719	783	31,017	“17	“25	12.7	10.3	19.3	8.9	39.2	—	
Offices of dentists	537	36,238	429	4,070	17,001	537	17,001	“78	“117	19.3	17.6	20.0	17.4	—	—	
Other medical services	779	28,117	248	5,301	8,235	635	8,454	“68	“147	20.3	30.9	51.3	26.2	55.5	—	
Legal services	818	22,286	404	1,893	13,240	735	13,338	“12	“47	16.5	18.4	27.5	17.4	59.8	—	
Other services	7,583	78,536	1,199	7,665	19,344	5,747	24,642	139	177	7.7	12.3	28.1	12.4	18.0	57.8	
Nature of business not allocable	328	1,892	“42	“106	31	“245	“964	—	—	31.5	38.7	—	—	32.2	—	

Table 1.5—Receipts, Payroll, Net Income, and New Jobs Credit, 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		Net income less deficit	Net income		New jobs credit		Coefficient of variation (Percent) ¹						
			Number of businesses	Amount		Number of businesses	Amount	Number of businesses	Amount	Number of businesses	Business receipts	Payroll	Net income	Deficit	New jobs credit	
Vermont																
All industries	32,415	1,015,553	11,354	93,224	113,565	21,883	147,029	776	1,005	4,6	7.7	17.0	6.7	18.2	25.1	
All nonfarm industries	25,642	814,818	7,235	78,980	112,674	18,352	128,357	775	998	2,7	7.3	19.5	6.1	15.4	25.8	
Agriculture, forestry, and fishing	7,842	214,422	4,389	15,519	3,097	3,023	22,274	17.9	23.7	26.8	26.4	29.8	—	
Farms	6,773	200,735	4,119	14,244	891	2,531	18,672	19.8	25.2	27.6	32.6	31.6	—	
Field crop	403	*1,285	-2,582	57.5	—	—	—	—	—	
Beef cattle feedlots	11	—	
Beef cattle, except feedlots	1,372	3,903	*639	*625	-8,459	52.1	16.1	—	56.8	—	—	
Hogs, sheep, and goats	779	*1,101	*636	*162	-2,933	
Dairy farms	3,330	193,725	2,799	13,204	15,993	2,514	18,627	25.8	26.1	29.5	32.7	45.3	—	
Poultry and eggs	659	*423	—	—	*854	—	—	—	—	
General livestock, except animal specialty	
Other	216	*298	*15	*23	*188	—	—	—	—	
Other agriculture, forestry, and fishing	869	13,987	*270	*1,275	2,206	*492	*3,602	—	—	29.2	37.2	—	—	60.6	—	
Mining	*41	*425	*540	—	—	—	—	—	—	—	—	—	—	
Construction	3,533	113,628	1,092	19,674	22,004	3,231	22,663	*244	*325	12.9	18.2	40.4	16.8	48.8	—	
General building contractors and operative builders	929	49,923	358	6,113	6,331	798	6,600	*34	*82	25.8	31.8	35.5	32.3	77.7	—	
Special trade contractors	2,520	63,279	736	13,561	15,559	2,349	15,859	*210	*243	16.0	22.1	56.7	20.2	62.5	—	
Other construction	*84	*426	—	—	*204	*84	—	—	—	—	—	—	—	—	—	
Manufacturing	1,434	49,760	390	3,191	7,381	1,101	8,034	23.5	21.4	39.4	28.1	47.4	—	
Transportation, communication, electric, gas, and sanitary services	778	12,198	*191	*913	2,379	580	2,571	—	—	28.3	40.0	—	42.0	81.1	—	
Trucking and warehousing	*460	*9,891	*57	*750	*2,104	*361	*2,137	—	—	—	—	—	—	—	—	
Other	*318	*2,307	*134	*163	*275	*219	*434	—	—	—	—	—	—	—	—	
Wholesale and retail trade	7,109	441,710	2,459	34,990	22,901	4,513	29,265	245	228	10.9	13.0	36.9	17.3	26.5	51.9	
Wholesale trade	1,288	79,356	323	1,585	7,639	1,015	8,003	*49	*4	34.5	32.0	38.9	39.8	65.8	—	
Retail trade	5,821	362,354	2,136	33,405	15,282	3,498	21,262	196	224	11.2	14.3	38.7	18.8	27.9	52.6	
Food stores	724	116,802	374	5,208	2,100	514	3,631	24.6	20.0	24.2	26.0	79.5	—	
Automotive dealers and service stations	746	61,319	361	3,801	1,106	606	1,994	*47	*39	53.2	25.2	27.6	35.5	47.4	—	
Eating and drinking places	695	14,081	*994	*2,934	-314	*347	*879	34.4	37.4	48.2	43.9	65.3	—	
Direct selling organizations	1,237	3,831	*48	*4	260	*562	*536	—	—	23.7	38.6	—	—	40.9	—	
Other retail trade	2,419	146,321	959	21,358	12,110	1,469	14,222	*134	*155	15.4	29.3	—	—	35.0	—	
Wholesale and retail trade not allocable	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
Finance, insurance, and real estate	1,728	22,096	10,132	1,540	10,603	18.3	21.0	—	22.0	32.3	—	
Finance	*80	*1,280	—	—	*893	*80	*893	—	—	—	—	—	—	—	—	
Insurance agents, brokers, and service	*388	*4,522	—	—	*1,973	*388	*1,973	—	—	21.3	24.7	—	26.5	32.3	—	
Real estate	1,260	16,294	7,266	1,072	7,737	—	—	—	—	—	—	
Services	10,110	161,008	2,720	18,714	45,961	7,855	51,459	275	433	7.2	11.2	17.2	10.0	27.1	39.9	
Hotels and other lodging places	707	24,572	508	2,009	2,202	321	4,108	*10	*50	28.5	31.1	33.6	37.6	53.2	—	
Personal services	1,892	16,171	*405	*1,716	4,061	1,497	4,345	*31	*102	18.0	34.7	—	24.4	40.8	—	
Business services	1,753	22,918	*246	*3,171	4,060	1,497	5,506	19.7	32.3	—	28.8	68.4	—	
Automobile repair and services	688	12,939	*87	*1,247	1,723	*639	*1,738	—	—	33.1	47.0	—	—	89.7	—	
Amusement and recreation services, except motion pictures	578	2,231	*148	*127	221	*208	*1,307	—	—	30.3	52.4	—	—	44.6	—	
Medical and health services	1,058	43,478	385	7,275	19,817	784	20,142	202	126	22.0	19.1	26.3	17.9	51.3	44.4	
Offices of physicians	193	17,504	121	2,866	9,329	182	9,401	*49	*23	26.5	24.3	30.0	25.1	82.5	—	
Offices of dentists	275	20,121	244	4,227	8,028	275	8,029	*143	*101	32.9	34.2	40.8	30.5	—	—	
Other medical services	590	5,853	*20	*182	2,459	*327	*2,712	*10	*2	35.4	40.1	—	—	61.5	—	
Legal services	229	5,727	*129	*347	3,201	228	3,210	—	—	45.3	45.2	—	43.8	—	—	
Other services	3,205	32,972	812	2,822	10,676	2,741	11,103	17.5	30.5	45.8	24.9	38.4	—	
Nature of business not allocable	*40	*306	—	—	*160	*40	*160	—	—	—	—	—	—	—	—	

Footnotes at end of table.

Table 1.5—Receipts, Payroll, Net Income, and New Jobs Credit, 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		Net income less deficit	Net income		New jobs credit		Coefficient of variation (Percent) ^a						
			Number of businesses	Amount		Number of businesses	Amount	Number of businesses	Amount	Number of businesses	Business receipts	Payroll	Net income	Deficit	New jobs credit	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	
Virginia																
All industries	215,391	5,912,070	81,082	614,348	841,520	145,577	1,100,348	6,958	11,281	4.5	4.8	7.3	4.3	13.5	20.1	
All nonfarm industries	159,402	5,399,152	50,485	575,051	928,420	121,498	1,048,324	5,242	9,306	1.2	5.0	7.5	4.2	13.3	18.5	
Agriculture, forestry, and fishing	58,034	570,546	31,893	52,691	—80,027	25,670	65,210	1,714	1,975	16.6	21.3	26.8	31.2	21.7	64.9	
Farms	55,989	512,918	30,597	39,297	—86,900	24,079	54,024	1,714	1,975	17.2	23.2	31.2	36.2	22.2	64.9	
Field crop	19,193	128,020	11,779	13,384	4,321	13,362	27,099	—	—	29.9	37.9	73.7	49.2	39.0	37.0	
Beef cattle feedlots	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
Beef cattle, except feedlots	24,119	201,197	14,117	13,890	—87,178	5,691	7,577	29	121	26.4	31.1	26.9	62.0	30.1	53.8	
Hogs, sheep, and goats	*6	*601	*6	*18	—88	—	—	—	—	—	—	—	—	—	—	
Dairy farms	*1,734	*79,778	*1,734	*5,866	*13,182	*1,728	*13,282	*1,673	*1,750	—	—	—	—	—	—	
Poultry and eggs	*3,718	*58,460	*5	*25	*1,187	*140	*389	—	—	72.2	36.9	—	—	51.5	—	
General livestock, except animal specialty	554	10,697	139	949	—7,310	*19	*28	—	—	51.2	58.4	66.9	—	59.4	—	
Other	6,665	36,165	2,817	5,165	—8,650	*3,134	*5,555	—	—	33.3	44.4	—	—	83.6	—	
Other agriculture, forestry, and fishing	2,045	57,828	*1,206	*13,394	6,873	*1,591	*11,186	—	—	—	—	—	—	—	—	
Mining	285	60,314	31	8,017	4,434	172	6,368	*63	*600	51.1	23.9	28.4	24.1	43.5	—	
Construction	24,874	1,019,875	12,982	187,757	152,791	20,623	169,849	*974	*2,301	10.6	14.5	17.9	13.2	45.8	—	
General building contractors and operative builders	5,163	459,717	3,796	84,340	42,555	3,794	50,194	*471	*1,062	22.4	24.8	29.0	25.7	83.7	—	
Special trade contractors	17,100	488,036	8,204	87,749	95,957	15,174	101,982	*258	*561	13.5	19.5	23.7	16.8	62.3	—	
Other construction	2,611	74,122	*982	*5,668	14,279	*1,655	*17,673	*245	*678	34.8	42.0	—	—	74.2	—	
Manufacturing	4,459	132,636	1,408	25,267	21,365	2,520	22,972	*34	*98	27.9	35.8	50.3	41.3	44.2	—	
Transportation, communication, electric, gas, and sanitary services	8,190	251,676	2,154	29,505	38,036	8,012	43,201	*144	*201	20.4	23.6	34.9	27.0	45.6	—	
Trucking and warehousing	3,930	171,656	886	17,062	28,121	3,134	31,032	*144	*201	28.8	25.6	38.0	32.2	72.1	—	
Other	4,260	80,020	*1,268	*12,443	9,917	*2,878	*12,169	—	—	29.6	50.4	—	—	48.0	—	
Wholesale and retail trade	38,144	2,480,079	16,224	177,719	152,157	24,436	190,182	2,136	2,800	7.6	9.5	11.9	11.8	21.6	30.3	
Wholesale trade	2,034	241,977	715	8,143	15,160	1,501	20,147	*171	*239	33.4	22.4	54.8	39.9	70.3	—	
Retail trade	34,959	2,210,305	14,971	167,887	136,251	22,262	167,801	1,965	2,561	8.0	10.5	12.3	12.5	23.2	32.1	
Food stores	3,545	480,092	2,269	28,427	16,033	2,111	19,725	*71	*46	27.7	24.8	29.4	32.7	49.8	—	
Automotive dealers and service stations	3,290	652,489	2,006	37,233	28,298	2,664	30,632	*417	*486	25.4	22.4	24.3	29.9	61.1	—	
Eating and drinking places	4,672	279,229	3,794	46,806	15,221	2,665	26,218	*836	*847	24.3	22.6	25.4	31.6	45.5	—	
Direct selling organizations	9,526	89,871	*1,228	*4,167	13,080	4,619	16,923	—	—	16.9	37.7	—	51.0	37.3	—	
Other retail trade	13,926	703,624	5,674	51,254	63,619	10,003	74,303	641	1,182	14.1	18.8	24.2	19.2	44.0	48.9	
Wholesale and retail trade not allocable	1,151	*27,797	*538	*1,689	*746	*673	*2,214	—	—	—	—	—	—	—	—	
Finance, insurance, and real estate	20,176	365,487	1,892	10,353	115,058	14,195	136,673	250	281	10.1	18.1	31.0	15.1	34.8	43.3	
Finance	*233	*21,021	*152	*1,077	*2,967	*95	*5,258	—	—	—	—	—	—	—	—	
Insurance agents, brokers, and service	3,234	105,414	1,369	6,118	40,780	2,972	41,258	*134	*59	28.0	41.4	46.2	31.4	69.1	—	
Real estate	16,709	239,052	371	3,158	71,309	11,128	90,157	*116	*222	11.2	20.2	38.5	17.9	38.3	—	
Services	59,760	1,014,987	14,021	121,608	434,565	50,614	462,642	1,841	3,025	5.6	7.5	12.8	7.2	25.9	32.7	
Hotels and other lodging places	1,398	39,277	*90	*5,141	5,064	*450	*7,405	—	—	48.7	43.3	—	—	46.7	—	
Personal services	12,407	114,301	2,012	19,394	38,407	10,456	41,379	*135	*345	15.7	23.7	36.1	24.7	45.2	—	
Business services	10,866	120,965	1,227	3,914	63,416	9,921	65,050	*276	*935	15.3	22.2	46.8	20.5	48.8	—	
Automobile repair and services	3,717	56,710	*258	*5,548	16,841	*3,348	*17,326	—	—	31.2	44.6	—	—	65.6	—	
Amusement and recreation services, except motion pictures	4,359	37,494	917	3,193	1,464	3,309	12,790	*6	*14	24.4	32.8	50.5	38.0	51.0	—	
Medical and health services	8,686	426,049	5,219	61,322	217,825	8,087	218,683	448	417	15.7	13.1	18.9	11.7	54.0	36.3	
Offices of physicians	2,517	202,769	1,799	28,571	119,473	2,396	120,079	*130	*217	17.5	16.4	21.0	15.7	64.5	—	
Offices of dentists	2,137	134,040	2,003	16,167	65,620	2,137	65,620	*318	*200	28.9	24.4	25.3	23.9	—	—	
Other medical services	4,032	89,240	*1,417	*16,584	32,732	3,554	32,964	—	—	28.6	37.5	—	31.2	98.0	—	
Legal services	2,655	72,141	1,440	8,549	40,350	1,787	42,708	*247	*225	25.8	21.6	30.2	23.7	80.6	—	
Other services	15,672	148,050	2,658	14,547	51,398	13,256	57,321	*529	*1,089	12.7	18.8	32.2	19.7	59.2	—	
Nature of business not allocable	*1,469	*16,470	*477	*1,431	*3,141	*1,335	*3,271	—	—	—	—	—	—	—	—	

Footnotes at end of table.

Table 1.5—Receipts, Payroll, Net Income, and New Jobs Credit, 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		Net income less deficit	Net income		New jobs credit		Coefficient of variation (Percent) ^a						
			Number of businesses	Amount		Number of businesses	Amount	Number of businesses	Amount	Number of businesses	Business receipts	Payroll	Net income	Deficit	New jobs credit	
Washington																
All industries	221,469	\$8,002,790	73,382	\$97,537	1,229,884	146,606	1,491,633	9,431	13,799	2,8	5.6	7.7	4.7	9.8	12.2	
All nonfarm industries	183,641	\$6,849,663	52,823	\$85,299	1,122,062	127,458	1,293,824	8,504	12,020	.7	4.4	8.1	3.9	11.0	13.1	
Agriculture, forestry, and fishing	46,761	1,433,292	23,316	152,987	171,783	24,054	274,701	1,291	2,409	14.5	23.2	21.6	19.0	17.6	27.1	
Farms	37,828	1,153,127	20,559	102,238	107,822	18,150	197,809	827	1,779	17.6	28.3	25.5	24.8	19.8	34.0	
Field crop	10,719	431,807	3,311	20,160	43,614	7,962	74,923	*31	*274	32.2	54.2	35.6	33.3	41.3	95.1	
Beef cattle feedlots	*34	*3,836	*34	*638	*390	*17	*461	—	—	—	—	—	—	—	—	
Beef cattle, except feedlots	8,636	113,127	2,854	2,967	10,841	*2,419	*27,066	—	—	39.1	52.6	60.8	94.6	35.0	90.6	
Hogs, sheep, and goats	*2,159	*6,346	*2,154	*1,389	*3,788	*1,662	*947	*475	*15	—	—	—	—	—	—	
Dairy farms	*967	*189,023	*967	*12,687	*25,851	*962	*25,901	*5	*11	—	—	—	—	—	—	
Poultry and eggs	*1,988	*82	—	—	*1,332	—	—	—	—	—	—	—	—	—	—	
General livestock, except animal specialty	*677	*7,720	*503	*132	*126	*375	*30	—	—	—	—	—	—	—	—	
Other	12,648	406,086	10,736	64,267	32,272	5,753	68,481	416	1,479	29.7	43.9	38.0	40.8	28.3	39.7	
Other agriculture, forestry, and fishing	8,933	280,165	2,757	50,749	63,961	4,904	76,892	*364	*630	16.4	23.4	40.2	24.3	25.7	—	
Mining	1,062	29,358	*337	*8,998	*8,333	*421	*5,021	*10	*68	51.8	74.6	—	—	38.1	—	
Construction	21,539	1,198,516	7,491	143,078	172,464	17,249	189,932	1,374	3,064	11.1	13.5	17.8	13.5	34.4	37.9	
General building contractors and operative builders	6,152	668,944	2,719	57,225	63,008	4,843	72,472	19.6	19.4	27.7	20.8	45.1	—	
Special trade contractors	13,287	498,622	4,754	76,896	106,292	11,889	111,371	*840	*1,591	14.7	19.9	26.2	18.6	67.0	—	
Other construction	*2,100	*30,950	*18	*8,957	*1,164	*417	*6,089	—	—	—	—	—	—	—	—	
Manufacturing	6,031	296,683	1,921	49,540	47,657	4,561	54,290	*270	*452	21.2	28.8	38.0	28.9	31.7	—	
Transportation, communication, electric, gas, and sanitary services	7,297	203,197	2,070	28,987	12,329	3,908	32,498	—	—	19.9	28.6	60.7	33.4	53.7	—	
Trucking and warehousing	5,780	193,396	*1,818	*27,747	18,051	3,634	32,358	—	—	23.2	29.9	—	33.6	73.1	—	
Other	1,517	9,801	*252	*1,240	*5,722	*274	*140	—	—	36.8	59.5	—	—	48.6	—	
Wholesale and retail trade	50,027	2,943,672	14,529	238,782	161,397	27,924	218,508	2,168	3,172	6.6	8.9	13.3	10.9	20.6	22.8	
Wholesale trade	8,208	621,082	1,779	20,908	41,972	4,548	53,472	471	730	18.0	19.1	33.8	23.3	42.0	47.7	
Retail trade	39,847	2,268,064	12,297	208,514	115,672	22,541	156,208	1,661	2,398	7.7	10.5	14.6	12.7	24.0	26.4	
Food stores	1,169	293,590	770	17,510	12,998	742	13,457	*98	*179	44.1	27.2	26.3	44.6	54.4	—	
Automotive dealers and service stations	5,298	1,060,000	3,218	71,498	44,266	4,195	52,102	*250	*82	19.6	18.1	21.6	22.3	58.3	—	
Eating and drinking places	3,324	349,446	2,851	86,931	27,287	2,411	29,779	*520	*1,281	27.9	25.9	29.3	30.1	65.7	—	
Direct selling organizations	15,539	63,771	*532	*97	*699	7,047	8,025	—	—	14.0	23.5	—	33.4	38.0	—	
Other retail trade	14,517	501,257	4,926	33,477	32,020	8,148	52,845	793	844	14.2	19.3	24.3	23.3	37.4	42.2	
Wholesale and retail trade not allocable	*1,872	*54,526	*453	*8,360	*3,753	*835	*9,828	*56	*48	—	—	—	—	—	—	
Finance, insurance, and real estate	21,850	357,083	3,899	12,257	182,630	17,030	195,928	530	476	10.5	12.7	28.1	13.1	25.6	36.9	
Finance	977	*12,220	*268	*1,318	4,028	*569	*5,471	*5	*61	42.6	—	—	—	58.5	—	
Insurance agents, brokers, and service	4,494	88,938	1,986	6,661	45,466	3,151	49,484	*341	*223	25.1	26.1	35.9	27.1	59.0	—	
Real estate	16,379	257,925	1,847	4,278	133,136	13,310	140,973	*184	*192	12.4	15.5	50.5	15.7	29.5	—	
Services	66,388	1,530,782	19,819	272,908	488,883	50,945	518,681	3,768	4,158	5.2	8.9	16.6	7.4	17.9	22.4	
Hotels and other lodging places	1,339	26,438	*545	*3,852	*349	*707	*2,704	*5	*49	36.9	37.1	—	—	55.9	—	
Personal services	14,758	200,289	5,301	35,277	56,785	12,539	58,841	*1,068	*1,152	14.3	21.0	30.5	20.5	51.7	—	
Business services	11,147	220,166	3,078	58,746	60,815	8,214	67,570	*288	*433	14.7	32.1	55.8	21.8	37.8	—	
Automobile repair and services	6,383	194,958	*1,840	*28,154	45,817	5,405	47,892	*246	*306	22.5	32.0	—	30.0	75.0	—	
Amusement and recreation services, except motion pictures	4,657	85,490	*1,187	*14,565	11,656	2,483	16,344	*59	*5	23.8	53.0	—	55.1	34.6	—	
Medical and health services	7,816	458,316	4,318	79,706	198,281	6,871	200,816	1,511	1,714	15.5	14.5	24.5	12.6	78.0	31.0	
Offices of physicians	2,858	226,801	1,843	30,104	115,065	2,669	117,060	*489	*748	17.3	19.2	30.6	16.4	98.4	—	
Offices of dentists	1,425	125,808	1,297	20,820	56,142	1,429	56,142	*320	*399	32.1	27.5	29.5	26.2	—	—	
Other medical services	3,529	105,707	1,178	28,782	27,074	2,873	27,614	*702	*567	28.8	37.1	56.5	34.2	42.9	—	
Legal services	2,833	139,359	1,737	25,089	52,876	2,343	53,879	—	—	28.5	29.6	49.5	28.2	90.6	—	
Other services	17,474	205,756	1,813	27,519	63,002	12,283	70,835	*593	*499	12.5	20.1	43.9	19.4	38.9	—	
Nature of business not allocable	*514	*10,207	—	—	*1,074	*514	*1,074	—	—	—	—	—	—	—	—	

Business Returns/1977 • Sole Proprietorships

Footnotes at end of table.

Table 1.5—Receipts, Payroll, Net Income, and New Jobs Credit, 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		Net income less deficit	Net income		New jobs credit		Coefficient of variation (Percent)						
			Number of businesses	Amount		Number of businesses	Amount	Number of businesses	Amount	Number of businesses	Business receipts	Payroll	Net income	Deficit	New jobs credit	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)		
West Virginia																Business Returns/1977 • Sole Proprietorships
All Industries	72,782	2,241,513	27,965	231,932	339,578	49,018	408,752	1,247	2,756	5,5	5,4	9,4	4,7	27.7	21.2	
All nonfarm industries	53,336	2,124,265	20,017	224,548	373,985	41,772	397,416	1,237	2,717	1.1	5,4	9,7	4,5	20.3	22.2	
Agriculture, forestry, and fishing	19,897	148,227	8,343	15,389	—26,533	8,537	20,395	66	138	21.0	28.3	30.4	37.3	39.8	57.9	
Farms	19,446	117,248	7,948	7,386	—34,407	8,146	11,336	10	39	21.5	34.0	39.2	55.9	40.6	—	
Field crop	2,760	6,391	677	46	—10,286	1,510	402	—	—	—	—	—	—	—	—	
Beef cattle feedlots	3	738	3	111	59	3	59	—	—	—	—	—	—	—	—	
Beef cattle, except feedlots	11,248	61,845	4,425	1,676	—10,837	4,269	6,359	3	21	25.2	46.4	46.5	—	32.3	89.7	
Hogs, sheep, and goats	2,324	1,388	1,997	210	—283	1,997	1,188	—	—	—	—	—	—	—	—	
Dairy farms	63	9,882	83	1,742	—2,683	55	3,120	4	1(1)	—	—	—	—	—	—	
Poultry and eggs	1,897	26,430	—	—	—15,095	—	—	—	—	—	—	—	—	—	—	
General livestock, except animal specialty	169	12,637	165	245	773	140	678	—	—	—	—	—	—	—	—	
Other	862	7,937	598	3,356	—1,421	172	330	3	18	—	—	—	—	—	—	
Other agriculture, forestry, and fishing	451	30,979	395	7,983	7,874	991	9,059	56	99	—	—	—	—	—	—	
Mining	908	22,452	777	848	4,877	827	5,711	—	—	50.4	48.9	—	55.4	61.5	—	
Construction	6,636	217,265	3,223	42,225	38,887	4,190	43,088	*165	*536	17.7	22.2	27.2	20.2	47.9	49.0	
General building contractors and operative builders	1,413	74,873	534	13,495	16,749	1,239	17,059	73	*294	37.1	25.7	34.7	32.7	82.3	73.6	
Special trade contractors	2,979	103,129	1,487	23,423	16,585	2,008	17,381	*92	*242	26.1	39.0	43.3	30.1	54.3	61.8	
Other construction	2,244	33,263	1,202	5,307	5,533	*942	8,846	—	—	35.7	42.4	—	—	83.2	—	
Manufacturing	1,695	32,581	766	6,975	6,306	*1,427	*6,484	—	—	37.2	44.6	—	—	98.3	—	
Transportation, communication, electric, gas, and sanitary services	2,224	110,244	1,156	19,347	22,330	2,074	23,488	—	—	31.7	26.7	33.7	30.3	85.3	—	
Trucking and warehousing	1,872	104,391	804	18,685	19,543	1,722	20,701	—	—	33.8	27.9	34.7	33.0	85.3	—	
Other	352	5,853	352	682	2,787	352	2,787	—	—	—	—	—	—	—	—	
Wholesale and retail trade	18,499	1,189,858	6,944	78,887	79,914	12,974	90,858	410	1,013	8.8	9.5	15.7	11.2	34.3	40.2	
Wholesale trade	469	98,165	203	4,968	10,623	377	11,752	6	15	37.9	22.3	29.0	33.5	41.8	—	
Retail trade	17,720	1,087,133	6,741	73,698	66,258	12,290	76,071	404	898	8.1	10.3	16.7	12.2	38.0	40.8	
Food stores	1,319	173,786	704	6,136	8,489	1,149	8,897	202	*286	30.8	29.9	37.8	38.3	95.0	—	
Automotive dealers and service stations	2,760	434,818	1,599	19,988	19,489	1,758	20,396	*87	*346	28.0	19.1	22.8	23.4	51.8	—	
Eating and drinking places	4,415	168,623	2,140	22,936	19,654	3,679	20,674	*31	*162	22.4	23.5	34.5	27.3	59.6	—	
Direct selling organizations	2,393	5,489	—	230	*1,339	*897	—	—	—	31.2	37.0	—	—	67.1	—	
Other retail trade	6,833	304,417	2,298	24,639	20,596	4,385	24,267	*84	*204	17.8	19.4	35.1	22.2	45.6	—	
Wholesale and retail trade not allocable	310	4,570	—	3,033	*307	*9,033	—	—	—	—	—	—	—	—	—	
Finance, insurance, and real estate	4,921	105,819	892	6,710	44,542	4,316	45,784	—	—	20.3	23.1	49.9	17.8	81.9	—	
Finance	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
Insurance agents, brokers, and service	2,071	49,710	*535	*5,608	24,215	2,012	24,284	—	—	31.5	31.1	—	—	24.4	—	
Real estate	2,850	56,109	*157	*1,102	20,327	2,304	21,520	—	—	27.8	34.3	—	—	27.2	85.6	
Services	16,841	390,362	5,403	61,478	162,994	14,452	168,860	602	1,047	8.2	11.7	21.3	8.0	32.4	35.7	
Hotels and other lodging places	*141	*2,969	*140	*34	*1,033	*140	*1,038	—	—	—	—	—	—	—	—	
Personal services	4,837	42,310	1,437	12,407	13,063	4,203	13,298	*24	*32	21.9	34.7	46.5	33.3	58.0	—	
Business services	1,580	18,526	*193	*391	6,853	1,372	7,407	—	—	37.4	66.8	—	58.2	34.7	—	
Automobile repair and services	2,404	23,025	*766	*2,042	7,311	*1,024	*7,526	—	—	34.7	61.0	—	57.0	—	—	
Amusement and recreation services, except motion pictures	1,787	35,198	*59	*3,834	10,872	1,323	11,176	*56	*73	39.2	52.0	—	49.3	66.5	—	
Medical and health services	2,011	169,465	1,571	25,986	84,854	1,812	85,321	193	358	17.8	15.7	28.8	12.2	79.7	37.4	
Offices of physicians	1,182	94,389	812	12,889	53,874	993	54,341	168	345	22.2	13.4	17.7	13.6	79.7	38.5	
Offices of dentists	281	22,681	*221	*3,315	12,582	281	12,562	*25	*11	38.7	35.7	—	34.3	—	—	
Other medical services	*538	*52,395	*538	*9,682	*18,418	*538	*16,118	—	—	—	—	—	—	—	—	
Legal services	870	24,325	408	3,494	15,647	775	16,103	*70	*72	33.3	25.7	36.9	28.2	57.6	—	
Other services	3,211	74,544	*789	*13,488	23,361	2,903	24,793	*259	*514	22.1	30.2	—	25.5	73.1	—	
Nature of business not allocable	*1,281	*24,705	*861	*317	*6,281	*1,121	*6,288	—	—	—	—	—	—	—	—	

Footnotes at end of table.

Table 1.5—Receipts, Payroll, Net Income, and New Jobs Credit, 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		Net income less deficit	Net income		New jobs credit		Coefficient of variation (Percent):						
			Number of businesses	Amount		Number of businesses	Amount	Number of businesses	Amount	Number of businesses	Business receipts	Payroll	Net income	Deficit	New jobs credit	
Wisconsin																
All industries	280,707	10,144,483	117,502	862,471	1,335,230	209,043	1,608,094	4,154	7,272	4,6	5.7	7.9	5.7	17.0	19.0	
All nonfarm industries	183,770	7,324,853	57,962	708,431	1,058,540	144,956	1,177,088	4,149	7,272	1.7	4.5	7.8	4.2	12.6	19.0	
Agriculture, forestry, and fishing	101,583	2,914,228	62,689	160,792	292,219	86,705	452,897	5	1 ^(*)	12.7	16.3	24.7	17.5	27.4	—	
Farms	96,937	2,819,630	59,540	154,040	276,690	64,087	431,006	5	1 ^(*)	13.3	16.8	25.8	18.3	28.5	—	
Field crop	16,031	226,175	5,187	11,418	42,735	13,891	58,621	5	1 ^(*)	32.6	40.7	58.8	39.8	45.5	—	
Beef cattle feedlots	4,224	184,177	3,622	1,303	6,477	2,269	15,748	—	—	56.7	81.9	56.5	—	58.0	—	
Beef cattle, except feedlots	3,851	24,793	905	—	—	2,510	506	1,483	—	—	—	—	—	—	—	—
Hogs, sheep, and goats	54,290	2,194,235	43,877	128,059	221,256	37,958	306,602	—	—	17.9	20.0	29.9	23.5	48.6	—	
Dairy farms	2,507	46,371	2,248	917	—	2,548	518	237	—	—	—	—	—	—	—	—
Poultry and eggs	5,016	49,271	30	156	476	2,361	5,315	—	—	60.9	45.2	—	—	81.9	—	—
General livestock, except animal specialty	11,018	94,608	3,661	12,093	10,804	5,584	30,000	—	—	44.3	44.6	64.9	46.9	62.1	—	—
Other	4,646	94,598	3,149	6,752	15,529	2,618	21,891	—	—	25.9	36.1	37.5	39.5	48.2	—	—
Other agriculture, forestry, and fishing	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Mining	287	35,450	249	3,314	499	274	4,969	—	—	86.9	92.1	—	—	31.0	—	—
Construction	21,129	977,046	7,570	116,300	153,353	18,610	167,400	488	1,485	11.8	15.2	22.3	14.3	53.6	—	—
General building contractors and operative builders	2,855	246,584	703	18,894	20,038	2,362	21,036	147	426	33.5	31.2	39.4	33.4	43.3	—	—
Special trade contractors	16,095	610,441	5,955	78,239	110,480	14,078	123,529	322	1,043	13.8	19.5	28.6	17.4	57.6	—	—
Other construction	2,179	120,021	912	19,167	22,835	2,179	22,835	17	16	—	—	—	—	—	—	—
Manufacturing	6,000	433,363	3,386	97,810	17,083	3,385	32,495	271	1,447	21.8	24.2	34.2	31.3	54.9	—	—
Transportation, communication, electric, gas, and sanitary services	12,940	465,030	4,365	57,023	91,954	11,202	102,084	22	44	20.6	28.0	33.3	27.1	47.6	—	—
Trucking and warehousing	8,778	354,622	2,752	38,778	74,486	7,680	80,320	5	44	27.8	34.8	40.9	33.5	54.1	—	—
Other	4,162	110,408	1,613	18,245	17,468	3,522	21,764	17	1 ^(*)	27.4	38.2	—	32.0	86.1	—	—
Wholesale and retail trade	58,910	3,934,347	23,011	265,766	295,930	43,865	323,484	1,885	3,065	5.7	7.7	11.6	8.9	16.4	28.8	—
Wholesale trade	7,665	593,281	2,590	15,497	75,953	6,558	81,376	40	39	18.4	18.1	26.1	18.7	45.1	—	—
Retail trade	50,486	3,260,804	19,719	244,101	211,267	36,549	233,389	1,845	3,026	6.4	8.8	12.5	10.8	17.4	29.1	—
Food stores	2,812	419,569	1,658	29,031	14,593	2,426	16,429	10	130	30.1	27.6	34.2	38.4	89.0	—	—
Automotive dealers and service stations	5,888	1,174,701	4,575	66,766	50,404	3,783	56,378	545	1,318	17.6	16.2	22.7	21.9	35.8	43.8	—
Eating and drinking places	9,676	528,793	6,528	61,081	44,498	8,203	50,606	183	520	17.2	18.7	24.0	24.3	31.7	—	—
Direct selling organizations	16,572	61,131	648	840	5,544	11,607	9,981	—	—	13.2	20.9	—	25.6	34.4	—	51.5
Other retail trade	15,538	1,076,229	6,310	86,363	96,228	12,430	99,994	1,097	1,057	12.8	17.3	24.4	18.6	37.2	—	—
Wholesale and retail trade not allocable	759	80,262	702	6,168	8,719	758	8,719	—	—	—	—	—	—	—	—	—
Finance, insurance, and real estate	18,800	321,375	2,124	16,014	139,812	16,628	149,213	72	149	15.2	13.4	31.4	14.4	32.2	—	—
Finance	5	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Insurance agents, brokers, and service	6,847	171,070	1,571	13,920	93,423	8,598	93,598	61	95	18.4	18.3	35.8	19.5	99.1	—	—
Real estate	11,848	150,305	553	2,094	46,215	10,030	55,615	11	54	21.5	20.1	31.6	21.2	32.9	—	—
Services	61,058	1,063,844	14,108	145,452	344,571	48,385	375,552	1,413	1,082	6.5	10.2	15.6	8.5	21.6	38.1	—
Hotels and other lodging places	2,136	52,961	914	6,170	—	3,750	571	5,606	—	—	36.8	50.4	—	52.7	—	—
Personal services	15,500	131,469	2,656	21,989	53,152	14,290	54,734	56	116	14.4	21.4	41.0	21.8	65.5	—	—
Business services	9,357	151,624	1,518	21,175	32,940	7,518	40,162	168	332	16.5	36.4	41.1	26.2	41.6	—	—
Automobile repair and services	4,208	138,433	807	25,130	11,004	2,294	14,478	258	74	26.9	39.3	42.8	50.9	—	—	—
Amusement and recreation services, except motion pictures	5,456	62,552	454	750	9,365	3,938	11,813	132	143	24.4	38.5	—	41.6	44.5	—	—
Medical and health services	6,538	302,438	2,736	38,516	157,159	6,482	158,578	643	242	32.6	15.0	18.7	14.6	98.5	44.4	—
Offices of physicians	1,543	82,606	707	9,000	46,207	1,487	47,626	188	77	29.1	27.2	37.2	26.2	98.5	—	—
Offices of dentists	2,165	146,355	1,259	20,087	74,488	2,165	74,488	250	106	28.2	23.0	26.7	22.9	—	—	—
Other medical services	2,830	73,477	770	9,429	36,464	2,830	36,464	205	59	70.6	33.1	—	32.4	—	—	—
Legal services	2,257	91,662	1,452	19,252	40,680	2,257	40,680	22	148	33.1	30.9	46.7	26.2	—	—	—
Other services	15,806	132,505	3,571	12,470	44,021	11,035	49,501	133	27	13.4	23.8	41.5	24.3	40.7	—	—
Nature of business not allocable	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—

Footnotes at end of table.

Table 1.5—Receipts, Payroll, Net Income, and New Jobs Credit, 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		Net income less deficit	Net income		New jobs credit		Coefficient of variation (Percent) ¹					
			Number of businesses	Amount		Number of businesses	Amount	Number of businesses	Amount	Number of businesses	Business receipts	Payroll	Net income	Deficit	New jobs credit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Wyoming															
All industries	34,171	1,363,926	15,014	132,455	121,706	22,210	202,276	1,128	2,830	4.6	4.7	7.3	4.9	10.2	16.9
All nonfarm industries	23,952	1,100,770	8,754	118,725	148,163	17,113	179,403	1,104	2,771	3.3	4.8	7.8	4.8	11.1	17.5
Agriculture, forestry, and fishing	10,847	280,135	6,459	18,244	-22,023	5,518	28,767	26	75	13.2	14.4	21.4	23.7	15.2	17.5
Farms	10,219	263,156	6,260	13,730	-26,457	5,097	22,873	13.9	14.7	20.0	25.4	15.3	23.1
Field crop	2,488	90,534	1,929	3,901	-2,635	1,108	10,161	24.7	35.0	38.3	46.7	37.0	—
Beef cattle feedlots
Beef cattle, except feedlots	4,821	105,872	2,974	5,382	-21,949	2,256	8,538
Hogs, sheep, and goats	700	18,332	617	2,629	-1,429	577	428	20.2	15.3	21.0	31.7	18.8	32.6
Dairy farms	10	112	70.4	46.2	70.1	..	29.5	—
Poultry and eggs	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
General livestock, except animal specialty	1,316	34,742	326	319	44	664	2,136
Other	1,083	14,807	403	1,488	-594	482	1,487	53.8	34.2	30.1	..	50.6	—
Other agriculture, forestry, and fishing	628	16,979	*199	*2,514	3,634	*421	*3,894	37.0	72.2	..	48.8	24.5	—
Mining	832	56,577	219	6,287	6,471	415	12,967	47	158	24.4	22.5	43.7	15.6	24.7	5.9
Construction	3,313	193,745	1,449	38,104	29,443	2,809	33,149	202	815	12.9	14.5	18.3	15.0	38.8	34.8
General building contractors and operative builders	601	69,329	329	15,176	6,125	481	8,554	*22	*204	28.4	21.3	26.4	26.6	47.5	—
Special trade contractors	2,455	116,172	1,077	22,344	20,866	2,172	22,019	168	570	20.6	21.5	19.6	74.1	47.5	—
Other construction	*257	*8,244	*43	*582	*2,452	*156	*2,576	*12	*41	—	—	—	—	—	—
Manufacturing	288	25,456	196	3,747	1,924	*13	*39	38.2	37.8	34.1	41.4	60.1	—
Transportation, communication, electric, gas, and sanitary services	1,198	47,546	426	6,304	4,827	846	6,945	20.5	25.7	32.4	31.0	43.6	—
Trucking and warehousing	863	42,668	393	5,215	3,818	686	5,438	23.4	27.9	35.5	32.5	51.5	—
Other	335	*4,878	*33	*1,089	1,009	*180	*1,507	43.4	—	—	—	81.0	—
Wholesale and retail trade	6,886	492,165	2,621	29,971	22,054	3,661	31,854	337	829	13.8	9.4	15.4	13.0	23.4	40.9
Wholesale trade	922	84,766	280	1,888	4,225	550	4,972	16	27	24.8	15.3	29.3	26.3	34.7	5.6
Retail trade	5,625	399,073	2,300	27,127	17,604	3,052	26,199	321	802	16.0	11.1	16.6	15.0	26.2	42.9
Food stores	341	59,088	331	2,956	1,516	250	2,192	*41	*41	35.4	27.6	27.2	35.9	90.2	—
Automotive dealers and service stations	960	183,794	848	7,885	6,226	481	8,281	48	152	21.5	18.6	23.5	28.0	45.0	57.7
Eating and drinking places	381	49,534	277	6,851	6,207	330	6,404	145	544	34.4	37.2	43.1	33.1	84.1	64.4
Direct selling organizations	2,217	4,607	*40	*2	-1,472	991	606	—	—	37.7	31.6	—	38.8	74.4	—
Other retail trade	1,748	102,050	804	7,433	5,127	1,000	8,716	87	65	16.3	19.9	22.8	27.8	34.1	16.1
Wholesale and retail trade not allocable	*139	*8,326	*41	*956	*225	*59	*683	—	—	—	—	—	—	—	—
Finance, insurance, and real estate	2,126	63,893	486	3,264	19,028	1,721	21,124	59	78	14.7	18.4	36.0	15.3	25.3	47.9
Finance	338	5,777	6	140	1,157	132	2,234	3	5	44.6	12.0	—	19.4	34.2	—
Insurance agents, brokers, and service	530	11,515	*101	*536	6,095	479	6,340	—	—	29.7	31.1	—	31.9	73.8	—
Real estate	1,258	46,701	381	2,588	11,777	1,110	12,550	56	73	18.5	24.1	43.7	20.3	43.4	51.5
Services	8,878	204,251	3,154	28,534	61,885	7,004	67,001	433	784	6.1	9.1	16.7	8.6	18.0	29.0
Hotels and other lodging places	738	36,006	634	4,149	5,402	592	6,184	*126	*172	27.4	29.6	48.5	34.6	30.5	—
Personal services	1,683	21,840	720	7,089	4,506	1,400	5,033	*50	*42	18.8	27.6	41.2	30.0	65.1	—
Business services	1,762	17,524	*226	*1,214	6,443	1,514	7,131	17.2	27.2	24.1	36.9	—	—
Automobile repair and services	511	18,347	*408	*2,471	2,614	*387	*2,880	*31	*111	36.5	40.6	49.3	—	67.0	—
Amusement and recreation services, except motion pictures	780	8,372	*97	*290	2,213	615	2,456	..	28.5	42.6	—	42.8	55.5	—	—
Medical and health services	554	46,525	389	6,690	19,997	463	20,563	123	117	20.6	18.5	31.1	16.0	84.3	30.7
Offices of physicians	208	19,532	172	1,550	11,241	196	11,308	28	40	27.4	22.1	19.3	19.6	36.9	21.9
Offices of dentists	154	12,575	154	1,748	6,117	154	6,117	*62	*54	39.7	36.1	37.6	35.0	—	—
Other medical services	192	14,418	*63	*3,392	2,639	*113	*3,138	*33	*23	41.8	47.3	—	—	95.3	—
Legal services	302	10,477	134	812	4,637	250	4,768	38.6	32.7	41.5	32.9	70.9	—
Other services	2,548	45,160	548	5,819	16,053	1,863	17,986	96	330	13.2	18.8	35.9	19.3	30.1	47.2
Nature of business not allocable	3	58	—	—	-84	—	—	—	—	—	—

Footnotes at end of table.

Table 1.5—Receipts, Payroll, Net Income, and New Jobs Credit, 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		Net income less deficit	Net income		New jobs credit		Coefficient of variation (Percent)						
			Number of businesses	Amount		Number of businesses	Amount	Number of businesses	Amount	Number of businesses	Business receipts	Payroll	Net income	Deficit	New jobs credit	
Other Areas^a																
All industries	7,220	117,207	1,478	8,386	22,442	5,184	35,444	*15	*14	15.8	13.0	29.5	19.5	27.8	—	—
All nonfarm industries	6,301	114,896	1,450	8,321	22,806	4,784	35,070	*15	*14	16.1	13.0	29.8	19.6	28.2	—	—
Agriculture, forestry, and fishing	1,236	7,542	“	“	*3,176	*717	*3,914	*15	*14	61.3	59.4	—	—	—	—	—
Farms	*919	*2,311	“	“	*364	*400	*374	—	—	—	—	—	—	—	—	—
Field crop	*660	*1,887	*25	*4	*475	*144	*86	—	—	—	—	—	—	—	—	—
Beef cattle feedlots	“	“	“	“	“	—	—	—	—	—	—	—	—	—	—	—
Beef cattle, except feedlots	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Hogs, sheep, and goats	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Dairy farms	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Poultry and eggs	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
General livestock, except animal specialty	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Other	“	“	“	“	“	“	“	“	“	—	—	—	—	—	—	—
Other agriculture, forestry, and fishing	*317	*5,231	—	—	*3,540	*317	*3,540	*15	*14	—	—	—	—	—	—	—
Mining	*11	*549	—	—	*675	*4	*20	—	—	—	—	—	—	—	—	—
Construction	*301	*9,632	*301	*602	*1,052	*301	*1,052	—	—	—	—	—	—	—	—	—
General building contractors and operative builders	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Special trade contractors	*301	*9,632	*301	*602	*1,052	*301	*1,052	—	—	—	—	—	—	—	—	—
Other construction	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Manufacturing	*118	*7,223	*118	*703	*3,631	*118	*3,631	—	—	—	—	—	—	—	—	—
Transportation, communication, electric, gas, and sanitary services	*119	*126	—	—	*12	—	—	—	—	—	—	—	—	—	—	—
Trucking and warehousing	—	—	—	—	*12	—	—	—	—	—	—	—	—	—	—	—
Other	*118	*126	—	—	*12	—	—	—	—	—	—	—	—	—	—	—
Wholesale and retail trade	858	*30,190	*139	*254	*713	*285	*2,007	—	—	—	—	—	—	—	—	—
Wholesale trade	“	“	—	—	—	“	“	—	—	—	—	—	—	—	—	—
Retail trade	575	*23,153	*58	*231	*772	“	“	—	—	—	—	—	—	—	—	—
Food stores	*30	*843	*30	*6	*36	—	—	—	—	—	—	—	—	—	—	—
Automotive dealers and service stations	*28	*1,207	*28	*225	*295	—	—	—	—	—	—	—	—	—	—	—
Eating and drinking places	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Direct selling organizations	*517	*21,103	—	—	*1,103	*263	*1,921	—	—	—	—	—	—	—	—	—
Other retail trade	“	“	*81	*23	“	—	—	—	—	—	—	—	—	—	—	—
Wholesale and retail trade not allocable	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Finance, insurance, and real estate	*205	*8,882	*71	*1,302	*1,159	*121	*3,201	—	—	—	—	—	—	—	—	—
Finance	“	“	—	—	“	—	—	—	—	—	—	—	—	—	—	—
Insurance agents, brokers, and service	*118	*3,445	*71	*1,302	*2,838	*118	*2,838	“	“	—	—	—	—	—	—	—
Real estate	“	“	—	—	—	“	“	“	“	—	—	—	—	—	—	—
Services	4,344	52,544	819	5,369	18,026	3,443	21,480	—	—	21.0	25.0	43.0	23.3	44.1	—	—
Hotels and other lodging places	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Personal services	*786	*2,125	*457	*174	*627	*786	*627	—	—	—	—	—	—	—	—	—
Business services	621	13,304	*174	*506	5,705	*491	*7,177	—	—	47.5	44.0	—	—	62.7	—	—
Automobile repair and services	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Amusement and recreation services, except motion pictures	*1,163	*10,656	*119	*669	*1,035	*1,020	*3,426	—	—	—	—	—	—	—	—	—
Medical and health services	*500	*10,980	*64	*1,325	*5,750	*477	*5,755	—	—	—	—	—	—	—	—	—
Offices of physicians	“	“	“	“	“	“	“	—	—	—	—	—	—	—	—	—
Offices of dentists	“	“	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Other medical services	*476	*9,562	“	“	*5,025	“	“	—	—	—	—	—	—	—	—	—
Legal services	39	*10,386	*14	*2,388	*1,651	*28	*1,717	—	—	—	—	—	—	—	—	—
Other services	1,235	5,093	“	“	1,258	*641	*2,778	—	—	35.9	31.4	—	—	50.3	—	—
Nature of business not allocable	*228	*519	“	“	*320	*215	*139	—	—	—	—	—	—	—	—	—

^aThis estimate should be used with caution because of the small number of sample returns on which it was based.^bThe estimate for this cell is not shown separately to avoid disclosure of information for specific taxpayers. However, the data are included in the appropriate totals.^cThis is the standard deviation of the estimate expressed as a percentage of the estimate. These percentages, when added to and subtracted from the estimates in columns 1 through 9 to which they refer, give the range within which approximately two out of three such estimates from similar samples would be expected to fall.^dUnited States, total includes returns with Puerto Rico, APO/FPO and foreign addresses.^eLess than \$500.^fOther areas includes Puerto Rico, APO/FPO and foreign addresses.

Table 1.6—Individuals With Sole Proprietorship Businesses: Adjusted Gross Income by Industrial Division and Size of Income or Deficit

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

Industry and size of net income or deficit	Number of—		Business receipts	Adjusted gross income less deficit				Other income less losses and statutory adjustments	Investment credit		New jobs credit		Total income tax			
	Returns	Businesses		Salaries and wages		Number of returns	Amount		Number of returns	Amount	Number of returns	Amount	Number of returns	Amount		
				Total	Net income or deficit	(6)	(7)									
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)		
All Industrial Divisions																
Businesses with and without net income, total	10,208,702	11,345,616	393,871,790	178,813,471	51,388,971	6,624,702	98,020,168	29,404,334	2,438,061	1,483,006	270,273	472,920	7,355,852	28,474,293		
Businesses with net income, total	7,293,713	7,748,976	330,714,663	134,649,870	66,571,503	4,254,609	54,078,903	13,899,464	1,839,049	1,153,365	242,420	437,439	5,393,026	21,171,267		
Under \$2,000	2,670,542	2,780,119	22,651,441	38,801,719	2,221,078	1,975,221	28,747,718	7,832,923	349,576	146,793	22,326	30,901	1,843,185	5,262,975		
\$2,000 under \$5,000	1,682,848	1,704,296	34,326,297	21,915,977	5,625,275	978,391	11,763,703	4,526,993	308,706	128,273	21,449	25,705	1,042,033	2,743,807		
\$5,000 under \$10,000	1,330,438	1,346,407	52,866,864	19,723,200	9,650,105	649,384	6,654,170	3,418,925	390,655	173,224	38,099	39,827	1,000,095	2,387,270		
\$10,000 under \$25,000	1,296,218	1,306,738	105,684,884	28,693,861	20,345,474	589,059	5,772,856	3,575,531	563,037	378,042	82,045	111,761	1,159,831	4,312,851		
\$25,000 under \$50,000	442,759	443,753	65,869,103	17,963,551	15,124,074	166,557	1,850,647	988,830	249,716	247,670	62,706	138,409	419,904	3,534,711		
\$50,000 or more	167,075	167,663	49,316,094	14,211,664	13,605,497	62,347	986,208	—380,039	108,713	186,923	34,901	141,158	162,160	4,417,438		
Businesses with deficit, total	3,451,300	3,596,640	63,157,127	54,413,578	—15,182,532	2,680,780	48,490,407	21,105,703	796,551	504,254	50,434	92,282	2,301,561	8,614,498		
Under \$5,000	2,804,663	2,908,924	27,918,863	44,637,005	—4,436,204	2,243,799	38,095,872	10,877,377	602,201	248,060	31,055	48,340	1,986,027	6,451,226		
\$5,000 under \$10,000	406,584	408,903	10,942,436	6,495,758	—2,853,154	303,856	6,137,973	3,210,939	129,676	98,466	9,351	17,334	228,540	1,253,907		
\$10,000 under \$25,000	187,354	189,500	9,889,616	3,576,359	—2,976,570	126,379	3,274,144	3,278,785	62,824	97,634	8,386	17,278	82,895	1,116,576		
\$25,000 or more	77,468	78,313	14,406,212	980,625	—4,616,604	44,969	2,035,478	3,861,751	23,643	103,960	4,092	17,281	17,281	1,270,530		
Agriculture, Forestry, and fishing																
Businesses with and without net income, total	3,095,884	3,177,180	74,641,145	47,855,903	2,950,461	1,902,947	27,977,937	16,927,505	1,027,961	786,290	47,177	74,105	1,841,185	7,963,988		
Business with net income, total	1,601,963	1,631,315	52,331,044	25,514,978	11,060,875	791,573	6,294,946	6,159,157	585,297	499,191	25,034	38,461	1,013,831	3,757,558		
Under \$2,000	605,055	609,832	5,320,363	7,522,316	503,384	373,298	4,751,189	2,267,743	115,143	52,741	3,358	5,933	353,985	1,089,923		
\$2,000 under \$5,000	391,697	393,420	7,331,084	4,682,785	1,270,978	186,787	1,932,893	1,478,914	112,279	50,845	2,168	3,123	204,254	583,549		
\$5,000 under \$10,000	293,702	295,276	9,329,166	4,212,708	2,108,161	116,735	874,018	1,230,529	81,451	7,803	5,411	188,366	498,106	804,218		
\$10,000 under \$25,000	251,911	252,668	17,860,448	5,813,157	3,900,523	97,831	656,470	1,256,164	173,345	178,496	6,801	207,098	60,662	535,526		
\$25,000 under \$50,000	65,422	65,454	8,008,972	2,676,274	2,208,721	20,766	122,614	344,939	50,223	100,725	3,503	7,742	60,662	366,925		
\$50,000 or more	14,652	14,665	4,481,011	1,160,587	1,069,108	4,972	51,683	39,796	11,923	42,979	1,967	8,643	13,829	1,270,530		
Businesses with deficit, total	1,535,247	1,545,865	22,310,101	23,072,948	—8,110,414	1,130,872	19,920,877	11,262,485	459,326	282,423	23,564	37,823	855,972	4,364,875		
Under \$5,000	1,161,495	1,165,354	8,419,882	17,383,809	—2,088,728	881,107	14,212,210	5,260,327	326,207	125,055	11,427	15,046	771,445	2,506,211		
\$5,000 under \$10,000	217,461	217,528	4,172,037	3,440,306	—1,535,008	155,631	3,193,465	1,781,849	80,839	53,021	4,461	6,012	123,674	666,267		
\$10,000 under \$25,000	114,851	114,970	3,797,604	2,028,819	—1,728,527	72,487	1,665,450	2,092,896	41,097	59,454	5,332	8,458	47,468	608,922		
\$25,000 or more	47,714	48,013	5,920,598	424,491	—2,758,151	28,231	995,441	2,187,201	14,068	50,266	2,444	8,503	16,279	655,827		
Mining																
Businesses with and without net income, total	66,119	71,151	4,586,596	4,253,922	77,700	45,603	1,818,032	2,358,190	37,825	85,388	4,296	12,323	58,459	1,549,407		
Business with net income, total	36,613	38,265	3,339,469	2,507,020	811,995	22,480	738,069	956,956	20,078	47,341	2,214	5,808	33,167	914,710		
Under \$2,000	14,643	15,040	52,464	802,081	9,412	10,996	404,748	387,921	7,036	6,555	489	873	13,950	243,116		
\$2,000 under \$5,000	6,088	6,115	92,689	277,907	20,330	4,240	117,550	140,027	2,176	4,089	337	905	4,818	88,325		
\$5,000 under \$10,000	3,867	4,197	184,544	236,191	30,826	1,785	77,989	127,376	4,011	109	256	3,564	78,641	111,775		
\$10,000 under \$25,000	6,183	6,217	536,628	345,450	100,803	2,939	68,582	176,085	3,218	8,109	542	649	5,098	111,775		
\$25,000 under \$50,000	3,414	3,514	456,086	242,034	126,652	1,345	35,496	79,886	2,621	313	728	3,384	80,814	362,268		
\$50,000 or more	3,142	3,182	2,017,058	713,398	523,972	1,504	53,604	135,822	2,733	22,423	544	2,972	3,059	362,268		
Businesses with deficit, total	30,752	32,886	1,247,127	1,923,694	—734,295	23,968	1,152,094	1,505,895	18,670	43,389	2,359	7,377	26,452	710,708		
Under \$5,000	14,551	15,295	127,918	730,259	—27,421	11,833	439,827	317,853	8,191	9,619	1,143	2,834	12,754	210,565		
\$5,000 under \$10,000	6,374	6,404	84,101	321,407	—44,167	5,013	198,835	168,839	4,222	6,073	611	1,867	4,935	102,685		
\$10,000 under \$25,000	5,213	5,425	197,323	393,732	—82,596	4,024	228,943	247,385	3,993	6,783	453	1,123	4,625	135,731		
\$25,000 or more	5,616	5,762	837,785	555,404	—580,111	3,899	343,263	792,252	3,107	22,623	427	1,855	5,016	289,354		

Business Returns/1977 • Sole Proprietorships

Footnotes at end of table.

Table 1.6—Individuals With Sole Proprietorship Businesses: Adjusted Gross Income by Industrial Division and Size of Income or Deficit—Continued

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

Industry and size of net income or deficit	Number of—		Business receipts	Adjusted gross income less deficit				Investment credit		New jobs credit		Total income tax			
	Returns	Businesses		Total	Net income or deficit	Salaries and wages		Other income less losses and statutory adjustments	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	
						Number of returns	Amount								
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	
Construction															
Businesses with and without net income, total	990,804	994,072	42,751,792	13,333,549	6,568,677	592,555	5,565,504	1,198,368	240,641	119,821	37,521	96,718	670,446	1,504,046	
Businesses with net income, total	852,965	854,828	38,414,920	11,941,388	7,130,097	482,854	3,973,886	837,405	212,090	105,982	35,322	92,770	592,854	1,297,540	
Under \$2,000	218,843	219,404	1,723,320	2,291,900	211,618	171,318	1,802,955	277,327	25,428	5,333	2,184	1,547	133,389	210,906	
\$2,000 under \$5,000	218,209	216,375	3,677,775	2,018,774	738,788	131,257	1,044,393	235,595	33,537	10,025	2,262	2,358	115,450	150,404	
\$5,000 under \$10,000	195,573	195,573	6,505,403	2,188,474	1,412,365	96,470	587,536	186,573	47,359	11,546	4,001	4,708	143,525	169,314	
\$10,000 under \$25,000	170,319	170,443	13,184,135	3,209,053	2,625,502	71,718	433,205	150,346	70,936	35,789	13,506	20,672	154,032	346,182	
\$25,000 under \$50,000	40,702	40,707	7,897,378	1,434,773	1,346,321	9,414	64,784	23,658	27,038	24,457	9,343	28,360	37,529	217,066	
\$50,000 or more	10,326	10,326	5,426,908	832,782	795,505	3,177	43,236	-5,949	8,459	19,368	4,062	35,520	9,632	208,123	
Businesses with deficit, total	139,192	139,244	4,338,872	1,389,431	-560,420	110,497	1,800,919	358,932	28,638	13,679	2,224	4,203	78,652	207,887	
Under \$5,000	112,482	112,487	2,053,891	1,406,016	-172,049	91,022	1,330,639	247,426	23,859	9,873	1,651	2,682	69,781	184,902	
\$5,000 under \$10,000	16,399	16,399	740,358	145,445	-111,282	14,228	161,366	75,341	3,491	2,328	*191	*304	6,730	19,566	
\$10,000 under \$25,000	7,014	7,014	707,826	6,872	-107,354	3,654	58,374	55,852	1,016	457	*207	*233	1,605	10,663	
\$25,000 or more	3,334	3,344	834,997	-158,660	-169,755	1,600	30,541	-19,446	297	1,037	175	984	581	12,748	
Manufacturing															
Businesses with and without net income, total	222,541	224,128	10,024,166	3,950,504	1,260,024	144,257	2,112,603	577,877	63,230	47,748	7,586	20,568	180,701	579,001	
Businesses with net income, total	149,348	150,414	8,665,355	2,792,666	1,499,898	83,370	978,241	314,527	45,832	36,661	6,536	19,524	110,785	404,220	
Under \$2,000	47,198	47,198	510,115	694,029	40,326	36,826	532,452	121,251	9,255	2,399	*255	*369	32,655	65,579	
\$2,000 under \$5,000	29,605	29,853	731,237	344,334	99,930	18,095	193,388	51,016	4,471	1,974	*1,161	*1,388	18,883	38,156	
\$5,000 under \$10,000	29,597	29,845	1,096,207	400,767	211,686	16,637	146,826	42,255	9,871	2,917	*308	*487	22,453	40,418	
\$10,000 under \$25,000	27,531	27,777	2,417,746	584,857	433,373	7,953	88,897	62,587	11,429	8,666	1,051	2,429	24,779	66,831	
\$25,000 under \$50,000	12,164	12,164	2,258,220	450,394	411,134	3,057	26,653	12,807	8,082	11,463	2,615	7,724	10,481	71,226	
\$50,000 or more	3,572	3,577	1,651,630	340,885	303,449	863	10,923	26,513	2,778	9,173	1,174	7,427	3,415	104,059	
Businesses with deficit, total	73,637	73,714	1,358,811	1,167,532	-239,874	60,959	1,135,492	271,914	17,522	11,179	1,070	1,114	50,988	179,633	
Under \$5,000	64,251	64,307	630,814	1,003,954	-83,680	54,001	927,883	159,751	13,551	3,541	745	625	45,358	136,214	
\$5,000 under \$10,000	5,876	5,876	144,598	93,812	-41,843	4,832	97,624	38,031	2,748	2,207	*136	*141	3,427	11,008	
\$10,000 under \$25,000	2,351	2,361	172,379	53,118	-35,161	1,627	58,475	29,804	965	2,984	*152	*231	937	14,453	
\$25,000 or more	1,167	1,170	411,022	17,072	-79,190	505	51,515	44,747	266	2,486	*37	*117	367	17,980	
Transportation, Communication, Electric, Gas, and Sanitary Services															
Businesses with and without net income, total	381,433	385,322	13,879,398	5,184,038	1,815,203	249,759	2,786,133	582,700	101,608	113,969	5,406	12,014	240,646	603,586	
Businesses with net income, total	289,255	291,621	11,770,957	4,027,015	2,194,827	171,376	1,558,249	273,939	81,694	87,659	4,743	10,544	188,114	436,328	
Under \$2,000	79,180	79,180	1,032,120	870,557	70,605	61,874	665,199	134,753	14,024	9,888	312	828	43,463	98,940	
\$2,000 under \$5,000	73,404	73,414	1,489,399	755,534	254,496	44,741	424,426	76,612	12,069	8,484	*19	*35	40,848	66,631	
\$5,000 under \$10,000	66,619	66,619	2,342,468	780,859	486,720	35,150	239,551	54,688	18,627	10,920	1,120	483	47,697	60,561	
\$10,000 under \$25,000	61,334	61,339	4,212,680	1,116,544	922,839	27,287	190,747	2,958	29,470	30,946	1,548	1,712	47,829	108,569	
\$25,000 under \$50,000	8,780	8,780	1,563,984	324,727	283,197	2,280	20,333	21,197	5,908	14,134	1,010	2,354	7,809	51,984	
\$50,000 or more	2,288	2,289	1,130,305	200,770	176,970	968	19,943	9,857	1,884	13,311	787	5,215	2,002	51,028	
Businesses with deficit, total	93,020	93,701	2,108,441	1,174,718	-379,824	78,679	1,237,519	316,823	20,292	27,572	720	1,630	53,019	170,409	
Under \$5,000	71,197	71,761	1,108,299	907,995	-125,594	61,762	913,872	119,717	13,246	12,469	355	507	43,725	105,680	
\$5,000 under \$10,000	15,353	15,353	428,890	134,033	-101,728	12,321	176,357	59,404	4,344	3,689	*117	*298	6,785	19,423	
\$10,000 under \$25,000	4,815	4,815	254,591	94,285	-67,194	3,509	99,873	61,586	1,956	5,443	*163	*381	2,014	25,108	
\$25,000 or more	1,771	1,772	318,661	46,213	-85,108	1,134	49,714	61,607	822	7,005	151	468	591	23,807	

Footnotes at end of table.

Table 1.6—Individuals With Sole Proprietorship Businesses: Adjusted Gross Income by Industrial Division and Size of Income or Deficit—Continued

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

Industry and size of net income or deficit	Number of—		Business receipts	Total	Net income or deficit	Adjusted gross income less deficit		Other income less losses and statutory adjustments	Investment credit		New jobs credit		Total income tax					
	Returns	Businesses				Salaries and wages			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount				
						(6)	(7)											
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)				
Wholesale and Retail Trade																		
Businesses with and without net income, total	2,177,398	2,264,847	160,494,439	34,121,953	9,761,395	1,395,944	19,483,288	4,877,270	416,246	219,829	77,460	141,525	1,560,032	4,713,366				
Businesses with net income, total	1,445,053	1,482,534	138,101,581	24,156,520	12,047,051	798,850	9,441,917	2,667,552	317,709	162,138	68,797	125,032	1,066,751	3,364,725				
Under \$2,000	559,493	565,604	9,364,228	7,416,498	393,230	428,559	5,810,299	1,212,969	54,741	26,411	4,734	7,058	382,278	865,501				
\$2,000 under \$5,000	272,418	275,515	13,993,707	3,154,417	920,045	143,573	1,562,238	672,133	43,292	16,023	7,236	8,211	162,153	352,048				
\$5,000 under \$10,000	248,873	250,233	23,085,211	3,290,955	1,813,619	102,837	850,131	527,205	68,053	28,357	12,208	14,703	185,589	316,298				
\$10,000 under \$25,000	282,673	284,270	47,035,874	5,659,272	4,428,776	102,745	901,484	529,012	105,752	49,014	28,125	38,514	254,737	765,073				
\$25,000 under \$50,000	85,105	85,375	28,155,929	3,241,568	2,841,528	25,496	222,950	177,090	42,451	31,307	15,194	40,089	60,874	606,783				
\$50,000 or more	21,446	21,537	16,466,632	1,786,150	1,649,853	6,643	100,669	35,628	13,962	20,444	5,300	30,349	20,635	550,081				
Businesses with deficit, total	769,746	782,313	22,392,858	10,472,338	-2,285,656	618,012	10,281,092	2,476,902	108,892	68,108	10,830	25,303	512,893	1,413,574				
Under \$5,000	656,366	666,519	11,609,805	9,523,650	-885,330	540,142	8,789,169	1,619,811	87,934	41,777	7,129	13,092	469,211	1,164,273				
\$5,000 under \$10,000	72,502	72,673	4,159,754	828,872	-506,343	53,036	912,652	422,563	13,843	10,804	2,256	5,013	32,414	130,295				
\$10,000 under \$25,000	34,376	34,695	3,967,044	192,572	-517,645	20,766	442,109	268,108	5,901	8,495	1,280	5,015	9,589	79,068				
\$25,000 or more	8,386	8,426	2,656,255	-59,732	-376,338	5,022	164,471	152,135	1,550	7,669	321	2,742	2,340	44,726				
Wholesale Trade																		
Businesses with and without net income, total	303,510	307,245	33,499,311	5,836,788	2,547,950	179,630	2,448,500	840,338	66,336	49,606	7,411	17,423	227,187	1,005,225				
Businesses with net income, total	226,962	229,109	29,021,907	4,817,910	2,891,871	118,531	1,399,646	526,393	53,677	40,523	6,535	15,378	177,851	843,004				
Under \$2,000	57,366	57,711	1,086,802	803,986	.49,298	41,119	582,656	172,032	5,281	3,328	225	621	36,601	99,546				
\$2,000 under \$5,000	40,236	40,292	1,810,763	510,703	132,228	22,797	267,554	110,921	6,678	2,333	684	1,359	25,544	65,902				
\$5,000 under \$10,000	41,977	42,121	3,412,431	620,112	306,471	20,998	206,683	106,958	8,308	5,814	1,144	1,253	33,294	71,984				
\$10,000 under \$25,000	57,161	57,451	8,786,753	1,269,641	919,460	25,750	229,092	121,089	19,143	10,745	2,018	4,367	52,175	186,344				
\$25,000 under \$50,000	23,409	23,421	7,092,747	919,893	798,091	6,662	70,701	51,101	10,308	10,138	1,507	3,109	22,542	185,500				
\$50,000 or more	8,090	8,113	6,832,411	742,727	686,323	2,342	50,676	5,728	4,424	9,172	1,208	5,883	7,894	245,758				
Businesses with deficit, total	78,010	78,136	4,477,404	1,048,589	-343,921	61,208	1,061,406	331,104	13,365	10,732	1,032	2,956	50,127	165,959				
Under \$5,000	61,139	61,224	1,776,542	872,269	-96,476	48,755	795,086	179,659	9,824	4,166	742	1,109	43,251	115,455				
\$5,000 under \$10,000	9,522	9,522	677,172	113,259	-68,215	7,117	127,879	53,495	2,337	1,495	*30	*128	4,408	18,866				
\$10,000 under \$25,000	5,268	5,273	848,039	68,614	-76,558	3,779	90,206	54,966	1,047	2,095	*217	*832	2,022	19,035				
\$25,000 or more	2,110	2,117	1,175,652	-6,037	-102,672	1,565	48,945	47,690	364	3,018	43	887	446	12,621				
Retail Trade																		
Businesses with and without net income, total	1,795,278	1,862,406	123,594,652	27,022,819	6,680,159	1,157,023	16,132,920	4,009,740	341,235	166,503	69,991	123,475	1,271,818	3,530,142				
Businesses with net income, total	1,163,843	1,191,193	106,049,655	18,456,903	8,795,044	641,929	7,552,965	2,168,894	257,419	120,333	62,020	108,544	847,166	2,394,662				
Under \$2,000	472,794	477,601	7,943,946	6,222,359	321,361	362,954	4,894,272	1,006,726	46,479	21,978	4,537	6,787	325,512	718,325				
\$2,000 under \$5,000	221,452	223,599	11,749,818	2,495,542	747,611	114,245	1,212,454	535,477	34,952	13,067	6,531	6,829	127,772	267,737				
\$5,000 under \$10,000	189,130	199,943	19,310,561	2,574,105	1,445,372	77,498	714,387	414,346	58,441	22,039	11,017	13,417	144,845	232,918				
\$10,000 under \$25,000	217,249	218,439	37,379,510	4,386,406	3,374,201	73,896	617,263	394,942	84,845	37,666	25,558	33,456	195,046	547,300				
\$25,000 under \$50,000	58,947	59,166	20,366,461	2,216,605	1,952,919	17,761	139,500	124,186	30,583	20,322	13,283	35,408	55,590	402,057				
\$50,000 or more	12,385	12,445	9,299,359	977,153	693,380	3,430	46,011	37,562	6,903	10,994	3,890	24,147	11,829	285,234				
Businesses with deficit, total	661,221	671,213	17,544,997	8,938,534	-1,854,885	530,676	8,745,301	2,048,118	91,886	53,923	9,918	22,384	439,160	1,178,833				
Under \$5,000	567,062	575,528	9,598,062	8,203,167	-754,829	466,900	7,578,797	1,379,199	75,201	36,173	6,578	12,034	403,554	991,520				
\$5,000 under \$10,000	61,195	61,360	3,421,006	694,359	-426,948	44,922	763,381	357,946	11,247	8,953	2,091	4,840	27,101	107,782				
\$10,000 under \$25,000	28,175	28,413	3,077,298	107,690	-427,429	16,122	325,484	209,635	4,567	5,486	1,061	4,183	7,176	54,983				
\$25,000 or more	5,690	5,912	1,448,630	-57,891	-245,679	3,198	87,298	100,490	1,069	3,792	278	1,855	1,664	28,549				

Business Returns/1977 • Sole Proprietorships

Footnotes at end of table.

Table 1.6—Individuals With Sole Proprietorship Businesses: Adjusted Gross Income by Industrial Division and Size of Income or Deficit—Continued

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

Industry and size of net income or deficit	Number of—		Business receipts	Adjusted gross income less deficit					Investment credit		New jobs credit		Total income tax		
	Returns	Businesses		Total	Net income or deficit	Salaries and wages		Other income less losses and statutory adjustments	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	
						Number of returns	Amount								
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)		
Wholesale and Retail Trade Not Allocable															
Businesses with and without net income, total	94,954	95,196	3,400,476	1,564,535	335,286	69,487	1,039,805	191,444	15,006	9,153	1,457	2,946	73,840	223,349	
Businesses with net income, total	62,159	62,232	3,030,019	1,040,191	420,138	41,317	522,635	97,420	10,708	5,125	1,312	2,867	48,379	149,045	
Under \$2,000	30,292	30,292	333,480	404,279	22,571	25,251	340,599	41,109	3,037	1,666	*28	*20	20,941	48,568	
\$2,000 under \$5,000	11,624	11,624	433,126	157,256	40,206	6,821	82,802	34,248	2,177	663	*21	*23	8,598	18,871	
\$5,000 under \$10,000	8,169	8,169	362,219	101,000	61,776	4,570	29,662	9,562	1,440	775	*48	*33	7,579	11,506	
\$10,000 under \$25,000	8,383	8,380	869,811	207,376	135,115	3,168	55,289	16,972	1,864	733	*578	*750	7,614	32,184	
\$25,000 under \$50,000	2,787	2,788	696,721	107,713	90,518	1,074	12,751	4,444	1,600	931	431	1,604	2,780	19,866	
\$50,000 or more	979	979	334,862	87,532	69,850	373	4,124	-6,542	382	208	437	819	19,488		
Businesses with deficit, total	32,840	32,964	370,457	524,932	-86,850	28,215	517,429	94,353	4,298	4,028	*145	*79	25,489	74,309	
Under \$5,000	29,766	29,767	235,201	481,715	-34,025	26,087	446,114	69,626	3,624	1,812	*7	*28	24,005	60,865	
\$5,000 under \$10,000	1,788	1,791	61,576	21,280	-11,180	1,047	21,312	11,148	*260	*358	*135	*45	905	3,847	
\$10,000 under \$25,000	948	1,009	41,707	18,227	-13,658	874	26,456	5,429	283	922	**	*6	397	5,987	
\$25,000 or more	397	397	31,973	5,101	-27,987	263	29,051	4,037	122	938	**	**	239	3,950	
Finance, Insurance, and Real Estate															
Businesses with and without net income, total	867,837	894,941	19,320,206	20,054,318	6,361,253	594,089	10,016,453	3,676,812	171,788	84,128	20,539	30,297	737,320	3,627,702	
Businesses with net income, total	665,903	678,769	15,503,601	16,083,076	7,168,441	437,929	6,760,393	2,156,242	137,496	63,394	17,409	24,347	581,255	2,832,245	
Under \$2,000	194,547	197,380	676,715	3,709,727	181,486	154,601	2,636,804	911,437	21,196	9,665	2,319	4,064	161,917	558,822	
\$2,000 under \$5,000	141,566	141,787	1,208,457	2,680,319	479,600	98,601	1,572,828	827,891	17,766	8,127	1,483	3,674	117,533	390,917	
\$5,000 under \$10,000	115,833	115,756	1,907,759	2,353,283	831,670	69,459	1,008,909	512,704	25,333	8,904	1,786	2,332	98,736	370,778	
\$10,000 under \$25,000	149,551	150,277	4,797,490	3,996,180	2,368,889	86,282	1,145,196	482,095	42,223	15,877	5,452	8,143	141,872	676,217	
\$25,000 under \$50,000	55,116	55,295	3,608,245	2,275,353	1,887,530	26,685	335,059	52,764	23,351	12,018	3,892	5,464	53,209	463,744	
\$50,000 or more	18,219	18,264	3,304,935	1,377,562	1,437,268	7,096	126,762	-188,466	10,992	11,116	2,966	4,665	17,867	442,854	
Businesses with deficit, total	211,119	216,172	3,816,605	4,186,678	-805,188	162,448	3,375,191	1,616,675	36,543	22,501	3,864	6,809	163,923	846,380	
Under \$5,000	183,660	187,791	660,181	3,677,106	-232,608	144,254	2,768,086	1,141,628	29,407	12,816	2,937	4,647	144,435	600,992	
\$5,000 under \$10,000	16,801	17,203	274,130	402,843	-117,564	11,943	281,857	238,550	3,951	3,204	554	991	12,927	94,607	
\$10,000 under \$25,000	7,728	7,766	234,325	237,685	-119,003	4,335	195,961	160,727	1,895	3,384	209	825	4,997	81,268	
\$25,000 or more	3,274	3,412	2,647,969	-125,535	-336,013	2,142	147,960	62,518	1,280	3,576	232	1,182	1,787	85,412	
Services															
Businesses with and without net income, total	3,186,160	3,302,537	67,791,034	65,892,115	22,516,228	2,165,923	35,044,393	8,331,494	672,931	320,264	102,334	161,968	2,510,451	11,384,513	
Businesses with net income, total	2,530,638	2,597,930	62,276,497	53,703,191	24,558,705	1,609,818	23,949,444	5,185,042	545,574	240,170	94,297	149,695	2,012,774	9,239,262	
Under \$2,000	1,013,694	1,033,344	3,915,406	16,321,584	820,204	783,595	12,739,806	2,761,574	111,257	35,847	9,135	10,790	758,993	2,202,744	
\$2,000 under \$5,000	556,555	560,134	5,738,765	8,090,628	1,822,928	351,045	4,822,339	1,345,961	84,612	30,327	7,283	8,950	384,799	1,078,851	
\$5,000 under \$10,000	385,130	386,736	8,364,640	6,445,539	2,743,112	212,230	2,765,318	937,109	90,683	28,807	11,032	11,943	319,710	875,255	
\$10,000 under \$25,000	350,885	352,187	15,590,693	8,943,899	5,539,527	173,926	2,313,832	1,090,640	130,761	56,903	25,408	34,334	328,149	1,460,632	
\$25,000 under \$50,000	171,812	171,921	13,871,947	7,322,520	6,000,594	77,531	1,024,911	297,015	89,751	47,960	26,851	46,051	165,896	1,511,841	
\$50,000 or more	93,471	93,608	14,795,046	7,844,154	7,632,940	37,042	581,587	-370,353	56,042	51,144	18,125	46,888	91,772	2,359,464	
Businesses with deficit, total	694,158	704,607	5,514,537	13,171,934	-2,042,477	581,109	11,588,645	3,625,766	144,326	90,296	9,805	17,929	527,956	2,333,993	
Under \$5,000	610,618	618,485	3,250,503	11,110,598	-810,204	514,615	9,667,484	2,253,319	118,924	44,066	7,436	10,968	475,001	1,719,389	
\$5,000 under \$10,000	56,574	56,631	932,771	1,167,043	-389,903	46,784	1,100,954	455,992	16,683	18,522	1,398	2,862	37,866	223,373	
\$10,000 under \$25,000	22,088	22,122	557,195	611,307	-314,339	16,277	545,468	380,178	6,578	12,673	806	2,014	12,420	176,339	
\$25,000 or more	7,249	7,368	774,128	350,094	-528,031	5,228	332,632	545,493	2,790	18,256	401	3,021	3,950	234,085	

Footnotes at end of table.

Table 1.6—Individuals With Sole Proprietorship Businesses: Adjusted Gross Income by Industrial Division and Size of Income or Deficit—Continued

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

Industry and size of net income or deficit	Number of—		Business receipts	Adjusted gross income less deficit					Investment credit		New jobs credit		Total income tax		
	Returns	Businesses		Total	Net income or deficit	Salaries and wages		Other income less losses and statutory adjustments	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	
						Number of returns	Amount								
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	
Nature of Business Not Allocable															
Businesses with and without net income, total	30,683	31,438	383,014	528,258	77,030	22,953	363,486	87,742	4,310	3,133	*250	*600	24,550	83,409	
Businesses with net income, total	22,824	23,300	311,239	374,589	101,614	15,810	210,352	62,623	2,781	2,427	*220	*492	17,505	58,059	
Under \$2,000	13,137	13,137	56,710	177,079	10,813	8,899	122,203	44,063	785	708	—	—	9,806	24,815	
\$2,000 under \$5,000	5,673	5,673	63,184	78,078	4,239	4,550	13,796	*551	145	—	—	—	3,312	10,506	
\$5,000 under \$10,000	2,172	2,172	51,465	35,305	11,946	1,376	24,161	—802	602	63	*134	*39	2,102	5,381	
\$10,000 under \$25,000	1,560	1,560	49,170	46,172	25,242	1,243	14,755	6,175	*205	*161	*5	*6	1,551	8,975	
\$25,000 under \$50,000	*543	*543	*48,342	*19,243	*18,397	*56	*140	*706	*512	*1,083	*25	*15	*538	*2,391	
\$50,000 or more	215	215	42,388	21,331	16,434	197	3,593	1,304	*148	*279	*56	*432	198	6,223	
Businesses with deficit, total	7,877	8,138	71,775	155,545	—24,584	7,160	154,868	25,261	1,547	713	*30	*108	7,063	25,998	
Under \$5,000	6,667	6,925	57,590	121,691	—10,590	8,015	113,896	18,385	920	358	*10	*18	6,180	19,488	
\$5,000 under \$10,000	836	836	5,799	24,663	—5,336	*801	*25,778	4,221	*580	*138	*17	*83	*807	*4,127	
\$10,000 under \$25,000	332	332	*1,589	6,563	—4,751	*328	*10,566	728	*41	*200	—	—	*58	*869	
\$25,000 or more	45	45	*6,797	2,946	—3,907	*17	*4,785	2,068	*9	*23	*3	*7	*21	*1,656	

*This estimate should be used with caution because of the small number of sample returns on which it was based.

**The estimate for this cell is not shown separately to avoid disclosure of information for specific taxpayers. Instead, the data for all rows marked ** in this column have been combined. The resulting combined figures is shown in the uppermost cell marked **

Table 1.7—Farm Proprietorships: Selected Items, by Farm Industry and Size of Receipts

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

Industry, size of farm business receipts	Number of farms	Farm business receipts	Agriculture program payments received		Commodity credit loans received		Conservation expenses		Land clearing expenses		Net income (less deficit)
			Number	Amount	Number	Amount	Number	Amount	Number	Amount	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	
Farms, total	2,931,810	69,378,947	816,005	1,138,529	50,882	584,949	114,757	93,614	65,977	54,835	1,952,453
Under \$5,000	1,365,595	2,418,523	183,180	51,775	3,666	4,945	33,887	10,434	34,887	14,573	-2,365,663
\$5,000 under \$40,000	1,133,875	18,625,315	417,732	439,270	24,035	163,271	48,862	37,842	20,048	16,087	1,207,407
\$40,000 under \$100,000	315,388	19,290,155	156,642	400,361	14,135	187,542	24,609	23,268	9,219	19,796	2,277,953
\$100,000 or more	116,952	29,044,954	58,451	247,123	9,046	229,191	7,499	22,270	1,823	4,379	832,756
Field crop, total	1,268,888	27,533,388	429,947	699,074	31,757	382,041	65,549	62,263	27,174	28,606	3,322,285
Under \$5,000	507,403	1,062,248	92,467	26,485	3,636	4,899	18,165	4,636	11,973	4,256	-370,514
\$5,000 under \$40,000	562,214	8,759,174	213,612	259,450	15,343	112,425	28,550	25,052	10,131	4,457	1,381,929
\$40,000 under \$100,000	156,619	9,588,433	94,005	275,177	8,980	119,750	13,487	19,080	4,118	17,072	1,640,273
\$100,000 or more	42,652	8,123,533	29,863	137,962	3,798	144,967	5,347	13,495	952	2,821	670,597
Vegetable and melon, total	54,970	1,372,757	9,875	7,502	**	**	*291	*2,289	*177	*282	84,941
Under \$5,000	29,779	63,983	*2,127	*181	—	—	*119	*60	*135	*42	-23,503
\$5,000 under \$40,000	20,973	357,467	6,376	4,975	—	—	**	**	—	—	23,483
\$40,000 under \$100,000	1,840	123,276	*626	*206	—	—	**	**	*26	*42	15,236
\$100,000 or more	2,378	828,051	746	2,140	**	**	*151	*2,225	*16	*198	69,725
Fruit and tree nut, total	95,171	2,557,084	7,804	14,542	—	—	2,639	1,584	3,599	5,637	183,235
Under \$5,000	39,373	50,742	*143	*60	—	—	*738	*582	*2,228	*1,031	-89,968
\$5,000 under \$40,000	36,904	636,726	3,097	3,334	—	—	73	165	*919	*3,865	56,528
\$40,000 under \$100,000	12,935	772,977	2,386	5,666	—	—	*1,801	*539	*270	*547	135,938
\$100,000 or more	5,959	1,096,737	1,998	5,482	—	—	*27	*298	*182	*194	60,735
Horticultural specialty, total	21,987	864,108	632	1,080	—	—	*53	*8	*1,802	*845	111,663
Under \$5,000	10,555	26,420	*51	*8	—	—	*25	*4	**	**	-9,824
\$5,000 under \$40,000	5,327	82,456	*476	*46	—	—	—	—	*119	*17	-5,279
\$40,000 under \$100,000	3,110	225,912	*4	*12	—	—	*3	*2	*1,676	*750	61,828
\$100,000 or more	2,995	529,320	*101	*1,014	—	—	*25	*2	**	**	64,938
Beef cattle feedlots, total	6,844	1,050,818	1,813	806	*131	*226	1,718	395	*10	*30	-59,183
Under \$5,000	2,471	2,954	—	—	—	—	—	—	**	**	-25,442
\$5,000 under \$40,000	1,794	25,203	*1,669	*93	—	—	*1,669	*229	—	—	4,010
\$40,000 under \$100,000	1,287	83,769	*6	*16	—	—	*5	*30	—	—	-8,176
\$100,000 or more	1,092	938,892	138	697	*131	*226	*42	*136	**	**	-29,575
Beef cattle, except feedlots, total	668,492	14,313,385	168,361	185,387	9,923	143,971	20,839	14,084	20,124	9,420	-1,822,009
Under \$5,000	434,335	806,746	62,559	16,755	—	—	10,429	3,235	15,632	5,220	-1,019,204
\$5,000 under \$40,000	181,143	2,670,794	81,184	85,054	6,808	45,977	8,863	5,937	2,683	2,937	-586,061
\$40,000 under \$100,000	27,689	1,631,037	13,730	36,761	1,421	29,034	364	1,159	*1,679	*426	-77,110
\$100,000 or more	25,325	9,204,808	10,908	46,817	1,694	68,960	1,183	3,753	130	837	-139,634
Hogs, sheep, and goats, total	243,459	6,415,165	78,403	93,791	*895	*8,914	10,291	3,784	3,670	1,653	130,117
Under \$5,000	83,945	169,600	14,202	1,364	—	—	*629	*129	*1,050	*585	-149,152
\$5,000 under \$40,000	111,485	1,903,142	38,637	30,519	*49	*287	1,778	1,307	*1,168	*269	6,239
\$40,000 under \$100,000	37,015	2,317,205	21,499	42,115	*834	*8,041	7,723	1,696	*953	*650	174,700
\$100,000 or more	11,014	2,025,218	4,065	19,793	*12	*586	161	632	*499	*149	98,330
Dairy farms, total	202,972	9,331,329	82,212	92,289	5,678	25,618	6,246	2,009	*998	*234	763,893
Under \$5,000	4,040	7,576	*76	*64	—	—	—	—	*46	*2	-11,380
\$5,000 under \$40,000	123,843	2,848,885	55,840	39,633	*620	*1,556	*4,897	*609	*515	*111	377,127
\$40,000 under \$100,000	59,069	3,460,432	18,201	28,853	*1,683	*12,959	*945	*443	*427	*108	379,031
\$100,000 or more	16,020	3,014,436	8,095	23,739	*3,375	*11,103	*404	*957	*8	*13	19,115
Poultry and eggs, total	50,390	1,995,655	10,260	6,940	**	**	*48	*62	*3,486	*3,700	84,933
Under \$5,000	16,218	17,712	*8	*1	**	**	*28	(*)	*25	*57	-23,451
\$5,000 under \$40,000	27,527	512,214	*8,103	*4,544	—	—	—	—	*3,461	*3,643	35,628
\$40,000 under \$100,000	2,732	214,434	*1,933	*1,647	—	—	—	—	—	—	22,875
\$100,000 or more	3,913	1,251,295	*216	*748	—	—	*20	*62	—	—	49,881
General livestock except animal specialty, total	70,103	2,444,478	13,954	24,725	2,381	22,434	1,102	1,095	1,059	829	-145,418
Under \$5,000	31,550	70,573	1,160	364	*17	*44	*403	*242	—	—	-65,868
\$5,000 under \$40,000	28,699	415,930	7,213	6,967	*1,133	*2,262	*539	*68	*1,020	*766	-91,256
\$40,000 under \$100,000	5,777	407,748	3,464	9,361	*1,196	*16,782	*38	*174	*26	*20	16,078
\$100,000 or more	4,077	1,550,227	2,117	8,033	35	3,346	122	581	*13	*43	-4,372
Animal specialty, total	97,245	836,057	1,858	655	*25	*62	169	129	*331	*60	-369,099
Under \$5,000	79,186	60,725	*1,340	*60	—	—	*12	*6	*319	*39	-233,456
\$5,000 under \$40,000	12,854	187,742	*311	*249	*25	*62	*143	*15	*7	*18	-51,666
\$40,000 under \$100,000	4,776	317,323	*120	*3	—	—	—	—	—	—	-63,612
\$100,000 or more	929	270,267	87	343	—	—	—	—	*5	*3	-20,365
Farms not allocable, total	151,489	664,723	11,088	11,738	*86	*1,680	5,814	5,932	3,549	3,539	-312,905
Under \$5,000	126,740	79,264	9,047	6,433	*8	*2	3,339	1,540	3,477	3,333	-343,903
\$5,000 under \$40,000	21,612	225,580	1,234	4,408	*57	*702	2,349	4,229	*25	*4	56,725
\$40,000 under \$100,000	2,539	147,709	688	544	*21	*976	121	142	*44	*181	-19,108
\$100,000 or more	598	212,170	*117	*355	—	—	*5	*21	*3	*21	-6,619

Footnotes at end of table.

Business Returns/1977 • Sole Proprietorships

Table 1.7—Farm Proprietorships: Selected Items, by Farm Industry and Size of Receipts—Continued

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

Industry, size of farm business receipts	Number of farms	Farm business receipts	Agriculture program payments received		Commodity credit loans received		Conservation expenses		Land clearing expenses		Net income (less deficit)
			Number	Amount	Number	Amount	Number	Amount	Number	Amount	
			(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Farms, operators only, total	2,552,621	65,872,961	720,989	1,072,053	47,719	572,433	95,677	74,427	58,011	50,413	485,469
Under \$5,000	1,183,690	2,017,191	155,918	42,200	2,272	4,039	30,763	9,520	30,179	12,316	-2,482,632
\$5,000 under \$40,000	949,298	16,340,222	352,663	396,303	22,433	152,388	33,533	21,418	17,296	15,581	134,061
\$40,000 under \$100,000	304,460	18,707,518	154,534	388,399	13,968	188,815	24,147	22,832	8,918	18,998	2,048,792
\$100,000 or more	115,173	28,808,030	57,874	245,151	9,046	229,191	7,234	20,657	1,618	3,518	785,248
Field crop, total	961,299	24,685,682	341,832	636,386	28,881	389,553	49,243	47,311	20,940	25,222	2,013,345
Under \$5,000	364,628	726,750	66,424	17,716	2,250	3,995	15,338	3,821	7,800	2,415	-506,718
\$5,000 under \$40,000	404,706	6,748,229	154,225	219,264	14,000	101,568	15,565	12,802	8,431	4,093	416,812
\$40,000 under \$100,000	150,916	9,289,830	91,947	263,353	8,813	119,023	13,258	16,806	3,962	16,754	1,471,959
\$100,000 or more	41,049	7,920,853	29,336	136,053	3,798	144,967	5,082	11,882	747	1,960	631,292
Vegetable and melon, total	47,604	1,322,435	6,021	8,361	**	**	291	**	177	**	59,676
Under \$5,000	26,766	52,645	2,125	*181	—	—	119	*60	*135	*42	-29,920
\$5,000 under \$40,000	16,645	319,739	2,524	*3,834	—	—	**	**	*26	*42	5,389
\$40,000 under \$100,000	1,815	122,000	*626	*206	**	**	151	*2,225	*18	*198	14,482
\$100,000 or more	2,378	828,051	746	2,140	—	—	2,639	1,584	3,599	5,637	69,725
Fruit and tree nut, total	93,907	2,537,434	7,082	14,442	—	—	—	—	—	—	153,924
Under \$5,000	39,043	50,066	*118	*11	—	—	—	—	—	—	-89,395
\$5,000 under \$40,000	36,039	621,357	2,600	3,283	—	—	—	—	—	—	49,897
\$40,000 under \$100,000	12,867	769,394	2,366	5,666	—	—	—	—	—	—	132,603
\$100,000 or more	5,958	1,096,617	1,988	5,482	—	—	—	—	—	—	60,759
Horticultural specialty, total	21,988	864,104	631	1,080	—	—	—	—	—	—	111,661
Under \$5,000	10,554	26,416	*50	*8	—	—	—	—	—	—	-9,826
\$5,000 under \$40,000	5,327	82,456	*476	*46	—	—	—	—	—	—	-5,279
\$40,000 under \$100,000	3,110	225,912	*4	*12	—	—	—	—	—	—	61,828
\$100,000 or more	2,995	529,320	*101	*1,014	—	—	—	—	—	—	64,938
Beef cattle feedlots, total	6,627	1,050,918	1,813	806	*131	*226	1,716	395	*10	*30	-58,936
Under \$5,000	2,454	2,954	—	—	—	—	—	—	—	—	-25,195
\$5,000 under \$40,000	1,794	25,203	*1,669	*93	—	—	—	—	—	—	4,010
\$40,000 under \$100,000	1,287	83,769	*6	*16	—	—	—	—	—	—	-8,176
\$100,000 or more	1,092	938,892	138	697	*131	*226	—	—	—	—	-29,575
Beef cattle, except feedlots, total	655,848	14,157,985	187,891	185,084	9,923	143,971	20,731	14,043	20,068	9,353	-1,849,783
Under \$5,000	428,258	795,888	62,221	16,647	—	—	10,379	3,215	15,632	5,220	-1,004,669
\$5,000 under \$40,000	176,555	2,637,122	81,065	84,918	6,808	45,977	8,812	5,931	2,625	2,870	-596,189
\$40,000 under \$100,000	25,851	1,545,127	13,722	36,755	1,421	29,034	357	1,144	1,679	426	-103,161
\$100,000 or more	25,182	9,179,848	10,883	46,766	1,694	66,960	1,183	3,753	130	837	-145,764
Hogs, sheep, and goats, total	241,043	6,327,016	78,402	93,790	*695	*8,914	10,288	3,759	*3,055	*1,292	109,051
Under \$5,000	83,835	169,449	14,202	1,364	—	—	*629	*129	*1,050	*585	-148,706
\$5,000 under \$40,000	110,448	1,883,147	38,637	30,519	*49	*287	1,778	1,307	*672	*258	-482
\$40,000 under \$100,000	35,745	2,249,202	21,498	42,114	*834	*8,041	7,718	1,691	*834	*300	159,909
\$100,000 or more	11,014	2,025,218	4,065	19,793	*12	*586	161	632	*499	*149	98,330
Dairy farms, total	198,702	9,265,103	81,884	92,029	5,419	25,592	6,246	2,009	*498	*170	751,988
Under \$5,000	4,015	7,485	*76	*64	—	—	—	—	—	—	-11,398
\$5,000 under \$40,000	119,850	2,802,936	55,312	39,373	*381	*1,530	*4,897	*609	*17	*47	370,285
\$40,000 under \$100,000	58,817	3,440,246	18,201	28,853	*1,683	*12,959	*945	*443	*427	*108	373,986
\$100,000 or more	16,020	3,014,436	8,095	23,739	*3,375	*11,103	*404	*957	*8	*13	19,115
Poultry and eggs, total	50,390	1,995,855	10,260	6,940	**	**	*48	*62	*3,488	*3,700	84,933
Under \$5,000	16,218	17,712	*8	*1	**	**	*28	(1)	*25	*57	-23,451
\$5,000 under \$40,000	27,527	512,214	*8,103	*4,544	—	—	—	—	*3,461	*3,643	22,875
\$40,000 under \$100,000	2,732	214,434	*1,833	*1,847	—	—	—	—	—	—	49,881
\$100,000 or more	3,913	1,251,295	*216	*748	—	—	*20	*62	—	—	—
General livestock except animal specialty, total	69,271	2,381,329	13,954	24,725	2,381	22,434	1,102	1,095	1,059	829	-144,306
Under \$5,000	31,550	70,573	1,160	364	*17	*44	*403	*242	—	—	-65,868
\$5,000 under \$40,000	28,699	415,930	7,213	6,967	*1,133	*2,262	*539	*98	*1,020	*766	-91,256
\$40,000 under \$100,000	4,846	349,736	3,464	9,381	*1,196	*16,782	*38	*174	*26	*20	16,999
\$100,000 or more	4,076	1,545,090	2,117	8,033	35	3,346	122	581	*13	*43	-4,181
Animal specialty, total	96,840	835,651	1,858	655	*25	*62	169	129	*331	*60	-368,731
Under \$5,000	78,783	60,403	*1,340	*60	—	—	*12	*8	*319	*39	-233,188
\$5,000 under \$40,000	12,353	187,737	*311	*249	*25	*62	*143	*15	*7	*18	-51,657
\$40,000 under \$100,000	4,775	317,244	*120	*3	—	—	—	—	—	—	-63,521
\$100,000 or more	929	270,267	87	343	—	—	—	—	—	—	-20,365
Farms not allocable, total	109,106	449,769	9,481	9,755	*78	*1,678	3,153	1,743	2,988	2,993	-377,353
Under \$5,000	97,588	36,850	8,194	5,784	—	—	3,092	1,461	2,942	2,917	-334,298
\$5,000 under \$40,000	9,354	104,152	528	3,215	*57	*702	*58	*261	*25	*4	-3,097
\$40,000 under \$100,000	1,599	100,624	*647	*413	*21	*976	—	*18	*51	*3	-31,051
\$100,000 or more	567	208,143	*92	*343	—	—	*5	*21	*3	*21	-8,907

Footnotes at end of table.

Table 1.7—Farm Proprietorships: Selected Items, by Farm Industry and Size of Receipts—Continued

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

Industry, size of farm business receipts	Number of farms	Farm business receipts	Agriculture program payments received		Commodity credit loans received		Conservation expenses		Land clearing expenses		Net income (less deficit)	
			Number	Amount	Number	Amount	Number	Amount	Number	Amount		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)		
Farms, landlords only, total	379,189	3,505,986	95,016	66,476	3,163	12,516	19,080	19,187	7,966	4,422	1,466,984	
Under \$5,000	181,905	401,332	27,262	9,575	*1,394	*906	3,124	914	*4,708	*2,257	116,969	
\$5,000 under \$40,000	184,577	2,285,093	65,069	42,967	1,602	10,883	15,329	16,224	2,752	506	1,073,346	
\$40,000 under \$100,000	10,928	582,637	2,108	11,962	*167	*727	*362	*436	*301	*798	229,161	
\$100,000 or more	1,779	236,924	577	1,972	—	—	*265	*1,613	*205	*861	47,508	
Field crop, total	307,589	2,847,726	88,015	62,688	2,896	12,488	16,306	14,952	6,234	3,384	1,308,940	
Under \$5,000	142,775	335,498	26,043	8,769	*1,386	*904	2,827	815	*4,173	*1,841	136,204	
\$5,000 under \$40,000	157,508	2,010,045	59,387	40,186	1,343	10,857	12,985	12,250	1,700	364	965,117	
\$40,000 under \$100,000	5,703	298,603	2,058	11,824	*167	*727	*229	*274	*156	*318	168,314	
\$100,000 or more	1,603	202,680	527	1,909	—	—	*265	*1,613	*205	*861	39,305	
Vegetable and melon, total	7,386	50,322	*3,854	*1,141	—	—	—	—	—	—	25,265	
Under \$5,000	*3,013	*11,318	—	—	—	—	—	—	*6,417	
\$5,000 under \$40,000	4,328	37,728	—	—	—	—	—	—	18,094	
\$40,000 under \$100,000	*25	*1,276	—	—	—	—	—	—	—	—	*754	
\$100,000 or more	—	—	—	—	—	—	—	—	—	—	—	
Fruit and tree nut, total	1,264	19,650	*522	*100	—	—	—	—	—	—	9,311	
Under \$5,000	330	676	*25	*49	—	—	—	—	—	—	—571	
\$5,000 under \$40,000	865	15,371	*497	*51	—	—	—	—	—	—	6,631	
\$40,000 under \$100,000	**	..	—	—	—	—	—	—	—	—	..	
\$100,000 or more	**	..	—	—	—	—	—	—	—	—	..	
Horticultural specialty, total	**	**	**	**	—	—	—	—	—	—	**	
Under \$5,000	**	**	**	**	—	—	—	—	—	—	**	
\$5,000 under \$40,000	—	—	—	—	—	—	—	—	—	—	—	
\$40,000 under \$100,000	—	—	—	—	—	—	—	—	—	—	—	
\$100,000 or more	—	—	—	—	—	—	—	—	—	—	—	
Beef-cattle feedlots, total	**	—	—	—	—	—	—	—	—	—	**	
Under \$5,000	**	—	—	—	—	—	—	—	—	—	..	
\$5,000 under \$40,000	—	—	—	—	—	—	—	—	—	—	—	
\$40,000 under \$100,000	—	—	—	—	—	—	—	—	—	—	—	
\$100,000 or more	—	—	—	—	—	—	—	—	—	—	—	
Beef cattle, except feedlots, total	12,646	155,400	470	303	—	—	*108	*41	*58	*67	27,774	
Under \$5,000	6,077	10,858	*338	*108	—	—	*50	*20	—	—	-14,535	
\$5,000 under \$40,000	4,588	33,672	*99	*138	—	—	*51	*6	*58	*67	10,128	
\$40,000 under \$100,000	*1,838	*85,910	*8	*6	—	—	*7	*15	—	—	*26,051	
\$100,000 or more	*143	*24,960	*25	*51	—	—	—	—	—	—	*6,130	
Hogs, sheep, and goats, total	2,418	88,149	**	**	—	—	*5	*5	*615	*361	21,066	
Under \$5,000	*110	*151	—	—	—	—	—	—	—	—	*446	
\$5,000 under \$40,000	1,036	19,995	—	—	—	—	—	—	6,721	
\$40,000 under \$100,000	*1,270	*68,003	—	—	*5	*5	*119	*350	*14,791	
\$100,000 or more	—	—	—	—	—	—	—	—	—	—	—	
Dairy farms, total	4,270	66,226	**	**	*259	*26	—	—	*498	*64	11,905	
Under \$5,000	*25	*91	—	—	—	—	—	—	—	—	*18	
\$5,000 under \$40,000	*3,993	*45,949	*259	*26	—	—	*498	*64	*6,842	
\$40,000 under \$100,000	*252	*20,186	—	—	—	—	—	—	—	—	*5,045	
\$100,000 or more	—	—	—	—	—	—	—	—	—	—	—	
Poultry and eggs, total	—	—	—	—	—	—	—	—	—	—	—	
Under \$5,000	—	—	—	—	—	—	—	—	—	—	—	
\$5,000 under \$40,000	—	—	—	—	—	—	—	—	—	—	—	
\$40,000 under \$100,000	—	—	—	—	—	—	—	—	—	—	—	
\$100,000 or more	—	—	—	—	—	—	—	—	—	—	—	
General livestock except animal specialty, total	*832	*63,149	—	—	—	—	—	—	—	—	*-1,112	
Under \$5,000	—	—	—	—	—	—	—	—	—	—	—	
\$5,000 under \$40,000	—	—	—	—	—	—	—	—	—	—	—	
\$40,000 under \$100,000	—	—	—	—	—	—	—	—	—	—	—	
\$100,000 or more	—	—	—	—	—	—	—	—	—	—	—	
Animal specialty, total	*405	*406	—	—	—	—	—	—	—	—	*-368	
Under \$5,000	—	—	—	—	—	—	—	—	—	—	—	
\$5,000 under \$40,000	—	—	—	—	—	—	—	—	—	—	—	
\$40,000 under \$100,000	—	—	—	—	—	—	—	—	—	—	—	
\$100,000 or more	—	—	—	—	—	—	—	—	—	—	—	
Farms not allocable, total	42,383	214,954	1,625	1,983	*8	*2	*2,661	*4,189	*561	*546	64,448	
Under \$5,000	29,154	42,414	853	649	*8	*2	*247	*79	*535	*416	-9,605	
\$5,000 under \$40,000	12,258	121,428	706	1,191	—	—	*2,293	*3,968	—	—	59,822	
\$40,000 under \$100,000	940	47,085	*411	*131	—	—	*121	*142	*26	*130	11,943	
\$100,000 or more	*31	*4,027	*25	*12	—	—	—	—	—	—	*2,288	

*This estimate should be used with caution because of the small number of sample returns on which it was based.

**The estimate for this cell is not shown to avoid disclosure of information for specific taxpayers. However, the data are included in the appropriate totals.

*Less than \$500.

Table 1.8—Receipts and Net Income, by Sex of Proprietor and Industry

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

Industry	All businesses			Male-operated businesses			Female-operated businesses			Male and female jointly-operated businesses		
	Number of businesses	Business receipts	Net income (less deficit)	Number of businesses	Business receipts	Net income (less deficit)	Number of businesses	Business receipts	Net income (less deficit)	Number of businesses	Business receipts	Net income (less deficit)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
All Industries	11,345,616	393,871,922	51,388,871	8,598,763	357,350,420	46,655,864	2,158,385	27,686,773	4,716,175	588,488	8,834,729	16,932
All nonfarm industries	8,413,806	324,492,975	49,436,518	6,255,184	293,230,554	45,085,979	1,900,723	25,175,532	4,235,369	257,899	6,086,889	115,170
Agriculture, forestry, and fishing	3,177,180	74,841,258	2,950,461	2,557,012	69,177,757	2,607,245	277,083	2,664,239	469,258	343,075	2,799,262	-126,042
Farms	2,931,810	69,378,947	1,952,453	2,343,579	64,119,866	1,569,885	257,642	2,511,241	480,806	330,589	2,747,840	-98,238
Field crop	1,268,888	27,533,388	3,322,285	942,726	24,251,159	2,528,564	146,442	1,634,724	569,572	179,720	1,647,505	224,149
Vegetable and melon	54,970	1,372,757	84,941	46,385	1,319,336	83,144	1,082	6,681	645	7,503	46,760	1,152
Fruit and tree nut	95,171	2,557,084	163,235	73,951	2,413,088	180,047	10,861	74,614	11,558	10,359	69,382	-8,370
Horticultural specialty	21,987	864,108	111,663	16,981	842,846	116,984	4,047	13,955	-4,884	959	7,307	-457
Beef cattle feedlots	6,644	1,050,818	-59,183	6,185	996,391	-54,478	401	32,871	-2,963	58	21,556	-1,742
Beef cattle, except feedlots	668,492	14,313,385	-1,822,009	559,078	13,566,908	-1,524,744	33,853	271,212	-79,439	75,561	475,265	-217,826
Hogs, sheep, and goats	243,459	6,415,165	130,117	220,891	6,268,580	159,942	9,649	42,866	8,690	12,919	103,719	-38,515
Dairy farms	202,972	9,331,329	763,893	191,898	9,025,383	738,355	8,838	171,420	21,154	2,236	134,526	4,384
Poultry and eggs	50,390	1,995,655	84,933	42,670	1,866,688	94,160	5,995	79,896	-6,545	1,725	49,071	-2,682
General livestock, except animal specialty	70,103	2,444,478	-145,418	56,452	2,289,203	-123,301	5,729	60,529	-9,684	7,922	94,746	-12,433
Animal specialty	97,245	836,057	-369,099	71,578	767,426	-272,037	16,506	40,260	-52,484	9,161	28,371	-44,578
Farms not allocable	151,489	664,723	-312,905	114,784	512,858	-336,751	14,239	82,233	25,186	22,466	69,632	-1,320
Agricultural services	184,086	4,094,234	760,909	155,903	3,923,662	800,451	17,930	143,243	-12,246	10,253	27,329	-27,296
Veterinary services	15,635	984,825	338,254	15,382	984,757	338,284	**	**	**	*251	*60	-37
Livestock breeding	8,416	67,053	-24,338	6,045	63,405	-12,968	825	2,108	-7,364	1,546	1,540	-4,008
Animal services, except livestock breeding and veterinary	46,442	638,835	-19,002	26,706	518,439	15,160	12,912	101,828	-13,828	4,824	16,568	-20,195
Landscape and horticultural services	82,047	1,426,052	349,117	77,698	1,403,883	349,077	2,776	17,796	3,117	*1,573	*4,373	-3,077
Other agricultural services	31,546	979,469	116,878	28,072	953,178	110,895	**	**	**	*2,059	*4,788	*21
Forestry	12,612	256,946	25,586	11,326	251,486	25,543	*95	*131	*-100	1,191	7,329	143
Fishing, hunting, and trapping	48,672	909,131	211,513	46,204	882,743	211,366	1,426	9,624	798	1,042	16,764	-651
Mining	71,151	4,586,603	77,700	61,158	4,220,119	35,772	6,074	259,046	51,439	3,918	107,438	-9,511
Metal mining	3,695	21,266	-15,670	3,485	20,941	-11,795	*145	*316	*-1,542	*265	*9	-2,333
Coal mining	2,644	442,198	-76,152	2,515	436,375	-69,179	*91	*1(t)	*-4,112	*38	*5,823	-2,861
Oil and gas extraction	59,471	3,908,702	155,054	50,973	3,556,884	104,308	5,146	251,212	54,689	3,352	101,606	-3,943
Nonmetallic minerals, except fuels	5,141	213,437	14,468	4,186	205,919	12,438	692	7,518	2,404	(*263)	(*1)	-374
Construction	994,072	42,751,792	6,568,677	968,974	42,010,172	6,492,678	16,129	382,672	52,400	8,969	358,948	24,599
General building contractors and operative builders	180,652	16,068,300	1,539,612	178,252	15,918,663	1,536,828	1,186	29,228	4,746	1,214	120,409	-1,962
General building contractors	174,259	14,869,320	1,478,760	171,944	14,827,407	1,473,983	1,180	25,826	4,113	1,155	116,087	664
Operative builders	6,393	1,098,980	60,852	6,308	1,091,256	62,845	*26	*3,402	*633	*59	*4,322	-2,626
Heavy construction contractors	24,369	1,812,981	200,715	23,579	1,784,957	200,034	*276	*24,112	*687	*514	*3,812	*6
Highway and street construction	4,809	674,423	49,848	4,298	652,876	49,909	*251	*20,599	*284	*260	*946	*345
Heavy construction, except highway	19,560	1,138,558	150,867	19,281	1,132,081	150,125	*25	*3,513	*403	*254	*2,964	*399
Special trade contractors	735,279	22,873,508	4,487,935	715,043	22,349,786	4,419,221	13,343	291,768	42,071	6,893	231,954	26,643
Plumbing, heating, and air conditioning	85,126	4,180,388	629,025	84,074	4,134,094	633,689	*485	*20,196	*1,157	*567	*26,098	-5,821
Painting, paper hanging, and decorating	116,387	2,191,973	630,864	107,026	2,119,607	606,674	8,150	61,562	18,734	*1,211	*10,804	*5,556
Electrical work	58,402	2,530,516	440,457	56,890	2,410,817	425,648	*669	*87,291	*6,764	*643	*32,408	*8,045
Masonry, stonework, tile setting, and plastering	83,356	3,845,141	673,405	82,055	3,736,339	654,437	*788	*54,847	*6,299	*513	*53,955	12,688
Carpentering and flooring	215,084	*3,172,978	1,039,513	*212,574	*3,106,684	*1,033,706	*615	*2,146	*1,269	*1,895	*64,148	*4,538
Roofing and sheet metal work	33,678	1,556,674	253,918	33,620	1,545,723	253,251	*53	*4,820	*-73	*5	*6,131	*740
Concrete work	20,299	1,050,064	161,776	20,013	1,022,084	158,247	—	—	—	*286	*27,980	*3,529
Water well drilling	7,259	349,672	36,954	7,258	349,669	36,960	—	—	—	—	—	—
Miscellaneous special trade contractors	115,688	3,996,102	621,923	111,533	3,924,769	616,609	*2,383	*60,906	*7,921	1,772	10,427	-2,607
Contractors not allocable	53,772	1,997,003	341,415	52,100	1,956,766	336,595	*1,324	*37,564	*4,896	*348	2,673	*76
Manufacturing	224,128	10,024,166	*1,260,024	189,998	9,408,968	1,206,744	25,458	486,572	56,940	8,671	128,626	-3,660
Food and kindred products	5,915	686,968	41,572	5,090	640,494	38,600	*822	*40,138	*2,962	*3	*6,336	*10
Textile mill products	2,883	158,935	11,246	*1,551	*123,552	*11,782	1,327	13,766	*860	*5	*21,617	*324
Apparel and other textile products	8,020	597,897	85,970	4,422	449,357	64,280	3,598	148,540	21,710	—	—	—
Lumber and wood products, except furniture	53,478	2,325,615	309,967	51,575	2,270,384	304,325	*648	*38,654	*2,850	*1,255	*16,577	*2,792
Furniture and fixtures	8,117	249,155	28,670	5,661	241,407	24,911	*456	*7,748	*3,759	—	—	—
Printing, publishing, and allied industries	44,672	1,442,607	196,839	36,228	1,319,332	164,308	6,077	114,034	14,705	2,367	9,241	-2,174
Chemicals and allied products	3,028	197,242	20,339	2,972	195,583	20,953	56	*1,659	*-614	—	—	—
Leather and leather products	744	35,730	-777	611	*35,257	-471	—	—	—	*133	*473	*306
Stone, clay, and glass products	17,318	474,255	44,445	8,702	432,773	40,632	8,233	37,164	4,568	*383	*4,318	*755
Primary metal industries	2,714	206,393	11,214	2,675	206,393	11,242	—	—	—	*39	(*1)	*28

Table 1.8—Receipts and Net Income, by Sex of Proprietor and Industry—Continued

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

Industry	All businesses			Male-operated businesses			Female-operated businesses			Male and female jointly-operated businesses		
	Number of businesses	Business receipts	Net income (less deficit)	Number of businesses	Business receipts	Net income (less deficit)	Number of businesses	Business receipts	Net income (less deficit)	Number of businesses	Business receipts	Net income (less deficit)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	
Manufacturing—Continued												
Fabricated metal products	11,093	507,063	68,404	10,316	496,446	62,641	*488	*4,260	*1,034	*289	*6,357	*4,729
Machinery, except electrical	26,875	1,287,211	245,974	25,825	1,235,152	241,450	*78	*25,911	*4,568	*972	*26,148	*44
Electrical and electronic equipment	5,257	214,517	23,275	4,348	210,578	23,411	*253	*3,607	*333	*656	*332	*469
Transportation equipment	5,130	342,906	11,519	4,883	342,885	11,662	—	—	—	*247	*21	*143
Other manufacturing industries	28,825	1,227,189	155,829	23,089	1,138,888	161,499	3,414	51,085	1,926	2,322	37,206	-7,596
Manufacturing not allocable	2,059	70,483	5,538	2,051	70,477	5,539	*8	*6	*1	—	—	—
Transportation, communication, electric, gas, and sanitary services	385,322	13,879,398	1,815,203	352,886	12,968,171	1,749,810	23,631	642,478	57,698	8,805	270,749	7,695
Local and interurban passenger transit	53,852	867,804	187,982	47,992	725,895	170,604	4,878	128,916	14,423	982	12,991	2,955
Taxicabs	35,358	444,893	108,872	33,395	424,440	106,242	*1,647	*19,772	*2,853	*316	*681	*223
Other passenger transportation	18,494	422,911	79,110	14,597	301,455	64,362	3,231	109,146	11,570	*666	*12,310	*3,178
Trucking and warehousing	270,374	10,553,448	1,376,060	256,044	10,128,012	1,346,154	9,737	274,038	22,803	4,593	151,398	7,303
Trucking, local and long distance	267,338	10,246,540	1,344,723	253,351	9,821,804	1,315,241	9,399	273,838	22,515	4,588	150,862	6,867
Public warehousing and trucking terminals	3,036	306,908	31,397	2,693	306,172	30,913	*338	*200	*98	*5	*536	*336
Water transportation	8,710	285,350	15,147	8,249	277,327	18,219	*49	*1,382	*9	*412	*6,641	*3,081
Air transportation	7,411	165,470	10,326	7,056	164,070	12,180	*44	*505	*455	*311	*695	*1,399
Transportation services	18,916	1,209,902	99,376	9,915	928,812	79,747	7,625	191,622	16,897	1,376	88,468	2,732
Passenger transportation arrangement	9,015	660,244	33,561	3,541	511,102	26,708	5,429	116,771	6,231	*45	*32,371	*622
Freight transportation arrangement	4,283	323,649	31,858	2,702	237,514	27,904	*920	*54,277	*3,136	*661	*31,858	*818
Other transportation services	5,618	226,009	33,957	3,672	181,196	25,195	*1,276	*20,574	*7,530	*670	*24,239	*1,292
Communication	2,867	175,773	7,009	2,567	142,958	3,885	*285	*32,619	*3,040	*15	*196	*84
Electric and gas service	1,936	53,072	3,108	1,809	52,200	5,143	*7	*188	*113	*120	*684	*2,148
Sanitary services	21,256	568,578	116,195	19,254	545,897	113,878	*1,006	*13,206	*1,068	*996	*9,476	*1,249
Wholesale and retail trade	2,264,847	160,494,441	9,761,395	1,519,525	143,619,028	9,134,243	841,088	13,374,367	630,769	104,236	3,501,046	-3,617
Wholesale trade	307,245	33,493,312	2,547,950	273,867	31,528,219	2,483,679	27,217	1,377,513	39,373	6,161	593,580	24,898
Motor vehicles and automotive equipment	13,708	2,070,932	97,722	13,058	2,018,840	95,277	*639	*28,841	*1,644	*11	*23,521	*801
Lumber and construction materials	9,773	1,092,759	93,563	9,398	1,054,182	86,027	*123	*2,161	*475	*252	*36,416	*7,061
Electrical goods	11,391	572,172	57,663	10,785	530,921	56,700	*277	*17,002	*320	*329	*24,249	*643
Hardware, plumbing, and heating equipment	5,953	552,951	97,347	5,812	514,011	94,127	—	—	—	*141	*38,940	*3,220
Farm machinery and equipment	8,788	1,664,748	73,846	8,755	1,661,349	73,630	*8	3,391	*150	*25	*8	*134
Other machinery, equipment, and supplies	26,847	2,226,506	269,212	24,492	2,086,837	264,354	1,868	112,163	-256	*587	*27,406	*5,114
Other durable goods	45,520	3,012,755	323,965	40,345	2,719,346	320,833	3,778	252,950	2,329	*1397	40,459	*803
Drugs, chemicals, and allied products	13,608	549,673	79,493	9,609	465,461	77,619	3,804	81,126	2,261	*195	*3,086	*387
Apparel, piece goods, and notions	13,761	711,440	117,848	12,427	600,185	115,163	1,329	95,815	2,700	*5	*15,430	*15
Groceries and related products	33,771	5,776,962	321,572	31,849	5,500,519	318,651	1,688	187,503	2,525	434	88,940	396
Farm-product raw materials	13,440	5,970,907	87,595	12,470	5,784,481	87,214	684	120,327	2,799	*286	*66,099	*2,418
Alcoholic beverages	1,401	707,009	33,596	909	499,730	25,795	*354	*135,141	*5,882	*138	*72,138	*1,919
Other nondurable goods	60,711	6,894,501	412,722	50,858	6,437,605	391,379	8,168	313,072	12,829	1,684	143,824	8,514
Wholesalers not allocable	48,473	1,695,997	482,006	43,300	1,654,642	476,910	4,496	26,021	5,715	*677	*13,334	*618
Retail trade	1,862,406	123,594,653	6,880,159	1,175,847	108,990,084	6,334,093	594,330	11,753,641	571,175	92,228	2,850,928	-25,109
Building materials, paint, hardware, garden supply, and mobile home dealers	67,731	6,333,952	422,774	56,376	5,782,995	402,076	7,626	335,845	29,846	3,729	215,112	-9,148
Lumber and other building materials dealers	9,948	1,460,489	93,623	8,929	1,368,268	95,117	790	43,618	3,707	*229	*48,603	*5,201
Paint, glass, and wallpaper stores	6,796	481,331	63,056	5,263	408,634	57,663	*1,010	*45,432	*7,926	*523	*27,265	*2,733
Hardware stores	24,321	2,390,146	185,806	22,629	2,240,966	177,616	*1,562	*132,746	*12,258	*130	*16,434	*1,068
Retail nurseries and garden supply stores	21,842	1,118,276	39,446	15,594	97,150	43,520	3,700	57,839	-510	*2,548	85,287	*3,564
Mobile home dealers	4,824	883,710	40,843	3,861	788,977	27,960	*564	*56,210	*6,465	299	37,523	6,418
General merchandise stores	30,070	3,029,815	116,003	21,168	2,550,319	118,078	8,246	374,258	-3,573	656	105,238	1,498
Variety stores	5,858	846,164	45,343	3,836	579,224	43,549	2,121	66,814	1,792	**	**	**
Other general merchandise stores	24,112	2,383,651	70,660	17,332	1,971,095	74,529	6,125	307,344	-5,365	**	**	**
Food stores	158,142	21,336,165	905,308	121,529	18,725,180	833,951	28,725	1,933,511	66,190	7,888	677,474	5,167
Grocery stores	106,617	17,132,346	619,540	81,838	15,087,267	578,911	20,842	1,517,692	41,588	9,937	527,387	-959
Meat and fish markets, including freezer provisioners	12,822	1,617,181	82,291	11,380	1,489,899	82,143	70,477	*456	*1,009	*56,805	*308	**
Fruit stores and vegetable markets	8,250	619,098	27,341	7,110	592,814	24,159	*663	*29,422	*906	*477	*2,862	*2,276
Candy, nut, and confectionery stores	4,526	244,903	33,660	3,781	217,272	31,498	*699	*27,616	*2,156	*48	*15	*4
Dairy products stores	5,029	389,563	17,361	3,969	264,808	16,001	*666	*113,533	*3,023	*394	*11,222	*1,663
Retail bakeries	13,244	827,380	87,721	9,267	639,619	66,846	3,187	112,916	14,858	*790	*74,845	*6,017
Miscellaneous food stores	7,654	505,694	37,394	4,184	433,501	34,393	2,235	67,855	3,201	*1,235	*4,338	*200
Automotive dealers and service stations	234,493	42,274,586	1,573,970	224,214	41,067,287	1,546,125	6,664	815,197	25,098	3,415	392,102	2,747
Motor vehicle dealers—new car dealers (franchised)	7,469	3,968,718	94,437	7,406	3,876,067	94,252	*48	*74,484	*44	*15	*18,167	*141
Motor vehicle dealers—used cars only	44,785	5,611,934	161,198	43,809	5,478,256	157,404	*596	*92,356	*4,391	280	*41,322	-597
Auto and home supply stores	28,535	3,364,654	244,033	27,730	3,253,990	236,856	*994	*69,112	*5,644	*811	*41,552	*1,533
Gasoline service stations	134,977	27,016,310	1,005,157	*130,024	*26,329,326	*986,898	4,023	487,796	15,211	930	201,188	3,048
Boat dealers	5,417	649,284	22,585	3,422	559,673	24,494	*767	*16,798	*445	1,228	72,813	-1,464
Recreational vehicles	4,395	724,657	30,394	4,353	691,974	29,972	*14	*15,982	*354	*28	*16,891	*68
Motorcycle dealers	4,926	632,731	947	4,448	574,072	1,092	*422	*58,659	*101	*56	(*1)	*44
Miscellaneous aircraft and automotive dealers	2,989	304,298	15,219	2,922	303,929	15,157	—	—	—	*67	*369	*62

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Table 1.8—Receipts and Net Income, by Sex of Proprietor and Industry—Continued

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

Industry	All businesses			Male-operated businesses			Female-operated businesses			Male and female jointly-operated businesses		
	Number of businesses	Business receipts	Net income (less deficit)	Number of businesses	Business receipts	Net income (less deficit)	Number of businesses	Business receipts	Net income (less deficit)	Number of businesses	Business receipts	Net income (less deficit)
Wholesale and retail trade—Continued												
Retail trade—Continued												
Apparel and accessory stores	73,105	5,097,213	422,271	40,379	3,446,636	320,343	30,311	1,560,177	100,600	2,415	90,400	1,328
Men's and boy's clothing and furnishings stores	6,251	842,901	66,862	5,377	787,841	60,699	*621	*27,973	*2,169	*253	*27,087	*3,964
Women's ready-to-wear stores	17,781	1,439,334	97,110	5,583	508,480	31,017	11,876	902,184	68,522	*322	*27,670	*2,429
Women's accessory and specialty stores	4,415	210,355	8,536	*830	*100,782	*7,316	3,585	109,573	1,220	—	—	—
Children's and infant wear stores	2,379	208,084	19,845	641	83,053	8,522	1,738	115,031	11,323	—	—	—
Family clothing stores	16,580	975,375	83,795	10,441	780,750	81,182	5,849	191,726	2,963	*190	*2,899	*350
Shoe stores	8,822	682,705	71,554	7,046	610,268	72,525	1,345	71,470	—	*558	*531	*413
Furniture and fur shops	2,437	103,883	10,177	1,963	102,504	11,769	—	—	—	*474	*1,378	*1,592
Apparel and accessory stores, not elsewhere classified	14,340	634,576	64,392	8,498	461,958	47,313	5,197	142,220	14,861	*645	*30,398	*2,118
Furniture and home furnishings stores	109,302	7,082,553	616,362	84,902	6,452,317	572,421	18,088	525,480	41,699	6,311	104,756	2,242
Furniture stores	27,050	2,124,539	163,432	21,855	1,839,792	156,577	2,624	174,230	4,468	*2,571	*10,517	*2,387
Floor covering stores	11,080	847,150	95,850	10,569	799,117	83,847	*506	*41,946	*2,626	*5	*6,087	*623
Drapery, curtain and upholstery stores	10,926	370,723	66,034	5,194	286,166	47,615	5,010	66,022	15,599	*722	*18,535	*2,920
Home furnishings and equipment stores except appliances	18,145	657,614	42,186	9,690	512,480	35,596	7,871	134,294	6,215	*584	*10,840	*355
Household appliance stores	13,176	1,079,670	99,190	11,032	968,035	88,130	1,632	93,099	10,224	*512	*18,538	*836
Radio and television stores	16,743	1,096,908	87,971	15,836	1,043,289	88,018	*306	*13,901	*2,154	*601	*39,718	*2,201
Music stores	12,182	905,949	61,719	10,926	903,438	62,838	*140	*1,888	*413	*1,116	*523	*1,332
Eating and drinking places	249,178	15,871,194	1,073,633	182,148	12,942,143	941,821	57,296	2,355,059	113,102	9,734	573,992	18,710
Eating places	176,411	11,814,966	801,272	123,247	9,583,125	726,022	45,415	1,752,282	66,817	7,749	479,559	8,433
Drinking places	72,767	4,056,228	272,361	58,901	3,359,018	215,799	11,881	602,777	46,265	1,985	94,433	10,277
Miscellaneous retail stores	911,622	21,738,344	1,676,389	427,543	17,344,674	1,523,888	428,880	3,755,473	192,603	55,099	638,197	*40,102
Drug stores and proprietary stores	16,438	2,756,736	247,831	15,487	2,679,052	244,858	*900	*76,519	*3,122	*51	*1,165	*149
Liquor stores	21,798	3,293,667	184,151	16,730	2,697,310	152,077	4,348	483,983	25,084	*718	*112,374	*6,990
Used merchandise stores	79,439	1,493,576	78,815	46,180	1,091,272	83,888	26,613	342,348	2,720	6,646	59,956	*7,793
Sporting goods and bicycle shops	28,235	1,463,917	95,256	24,157	1,334,505	96,000	3,047	96,890	1,664	*1,031	*32,522	*2,408
Book stores	9,068	231,916	19,153	7,245	211,155	20,749	1,722	20,062	-1,553	*102	*699	*43
Stationery stores	6,634	327,916	47,868	5,465	276,391	39,894	1,113	47,201	7,684	*56	*4,324	*290
Jewelry stores	30,361	1,066,806	131,783	20,938	916,653	120,002	7,897	134,269	11,918	*1,526	*15,884	*137
Hobby, toy, and game shops	18,601	367,387	11,990	7,501	255,042	22,284	8,802	83,222	-7,739	*2,298	*29,123	*2,555
Camera and photographic supply stores	3,753	281,858	9,043	3,297	277,391	8,862	*134	*175	*175	*322	*4,092	*994
Gift, novelty, and souvenir shops	43,322	1,081,395	47,048	18,586	693,46	47,766	22,221	376,510	-37	1,515	11,739	-681
Luggage and leather goods stores	1,850	43,677	6,298	1,751	36,627	5,244	*99	*7,050	*1,054	—	—	—
Sewing, needlework, and piece goods stores	16,217	485,248	29,150	4,841	280,802	15,068	11,550	203,960	14,176	*26	*488	*94
Mail order houses	17,386	230,411	31,499	12,319	169,458	20,936	3,422	47,617	11,940	*1,625	*13,336	*1,387
Merchandising machine operators	21,932	611,683	33,763	18,250	545,347	33,963	2,287	64,238	1,923	*1,395	*2,098	*2,123
Direct selling organizations	474,508	2,887,774	267,540	145,306	1,682,797	212,672	296,023	1,039,361	88,495	33,179	185,816	-31,627
Fuel and ice dealers, except fuel oil dealers and bottled gas dealers	8,987	321,168	37,221	8,256	312,036	35,681	*730	*9,109	*1,541	—	—	—
Fuel oil dealers	4,627	670,833	39,462	4,340	639,733	36,819	*10	*1,770	*3	*277	*31,100	*2,546
Liquified petroleum gas (bottled gas) dealers	1,383	225,384	18,150	1,319	221,317	17,980	*56	*2,712	*173	*8	*1,355	*3
Florists	33,982	1,459,337	75,847	17,051	997,949	77,096	15,930	419,660	6,683	1,001	41,728	-8,212
Cigar stores and stands	1,163	74,271	4,647	*1,022	*48,540	*2,932	*8	*2,347	*479	*133	*23,384	*1,236
News dealers and newsstands	4,813	199,414	34,605	3,557	175,002	30,506	*1,228	*22,550	*3,851	*28	*1,862	*348
Other miscellaneous retail stores	67,146	2,164,170	225,079	43,145	1,823,149	197,511	20,840	275,690	20,873	**	**	**
Retail trade not allocable	28,763	830,831	73,449	17,588	678,533	75,390	8,193	98,841	5,610	2,982	53,657	-7,551
Wholesale and retail trade not allocable	95,196	3,400,476	333,286	69,811	3,100,725	316,471	19,539	243,213	20,221	5,846	56,538	-3,406
Finance, insurance, and real estate	894,941	19,320,207	6,361,253	643,660	16,705,009	5,283,400	225,597	2,257,525	1,063,913	25,684	357,673	13,940
Banking and miscellaneous finance	25,633	2,980,341	206,172	23,404	2,944,416	204,519	1,907	23,110	8,745	322	12,815	-7,092
Credit agencies other than banks	1,374	74,175	6,867	1,308	72,372	6,378	*61	*1,770	*590	*5	*101	*2,299
Security, commodity brokers, and services	18,596	128,812	30,617	4,769	119,016	28,718	*881	*8,427	*4,198	*13	*1,369	*2,692
Security brokers and dealers, except underwriting syndicates	9,306	2,777,354	168,688	17,327	2,753,028	169,423	965	12,913	3,957	*304	*11,413	*4,692
Commodity contracts brokers, exchanges and services	9,290	510,360	109,297	8,486	498,742	106,326	646	*10,682	5,552	*146	*10,477	*2,111
Insurance agents, brokers, and service	226,359	5,430,706	2,519,319	209,792	5,277,359	2,451,641	13,405	104,263	49,674	3,162	49,084	18,004
Real estate	642,949	10,909,160	3,635,762	410,464	8,463,234	2,627,240	210,285	2,130,152	1,005,494	22,200	295,774	3,028
Operators and lessors of buildings	29,487	1,105,493	-33,298	21,530	944,335	-13,246	4,750	73,468	4,184	3,207	87,690	-24,236
Lessors, other than buildings	35,373	112,881	-49,859	20,626	83,212	-36,185	6,945	5,806	-967	7,802	23,863	-12,597
Real estate agents, brokers, and managers	547,811	8,475,428	3,436,739	340,342	6,315,947	2,414,556	196,469	1,987,515	983,189	11,000	161,966	38,994
Title abstract companies	3,443	55,163	29,026	2,073	36,765	19,090	*1,370	*18,398	*9,936	—	—	—
Subdividers and developers, except cemeteries	7,507	721,776	83,234	7,051	671,694	77,745	342	28,463	5,045	114	21,619	444
Cemetery subdividers and developers	667	6,923	*780	*667	*8,923	*790	—	—	—	*77	*636	*523
Combined real estate, insurance, loans, law offices	18,661	431,496	168,130	18,175	424,358	164,500	*408	*6,502	*4,107	—	—	—

Table 1.8—Receipts and Net Income, by Sex of Proprietor and Industry—Continued

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

Industry	All businesses			Male-operated businesses			Female-operated businesses			Male and female jointly-operated businesses		
	Number of businesses	Business receipts	Net income (less deficit)	Number of businesses	Business receipts	Net income (less deficit)	Number of businesses	Business receipts	Net income (less deficit)	Number of businesses	Business receipts	Net income (less deficit)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Services	3,302,537	67,791,043	22,516,228	2,284,937	58,955,780	20,078,643	936,713	7,570,000	2,323,610	80,887	1,265,263	113,975
Hotels and other lodging places	68,053	2,498,950	153,437	45,522	1,961,767	124,687	16,736	368,792	33,718	5,795	168,391	—1,968
Hotels	5,751	238,481	—325	3,849	186,763	—1,772	1,831	41,848	632	71	19,670	—1,165
Motels, motor hotels, and tourist courts	35,432	1,580,620	106,797	24,494	1,258,933	90,405	7,982	222,604	15,711	2,956	109,083	681
Rooming and boarding houses	4,850	168,205	11,513	1,413	86,186	5,578	2,431	59,881	5,646	1,006	22,136	288
Sporting and recreational camps	6,156	139,542	—2,373	4,537	125,445	—765	1,398	12,175	—795	221	1,922	—813
Trailing parks and camp sites	15,420	356,823	37,993	11,015	303,134	31,031	2,998	31,866	12,891	1,407	21,923	—5,929
Organizational hotels and lodging houses, on a membership basis	444	5,178	—818	214	1,304	—209	96	418	—687	134	3,457	—360
Personal services	679,110	8,563,855	2,138,083	290,202	5,558,407	1,326,294	373,912	2,875,675	791,423	14,996	128,773	20,386
Coin-operated laundries and dry cleaning	26,060	618,255	41,704	20,787	506,242	26,103	3,621	78,653	13,332	1,652	33,360	2,269
Other laundry, cleaning, and garment services	53,513	1,577,916	289,484	44,205	1,405,392	267,535	7,912	150,009	23,765	1,396	22,515	—1,816
Photographic studios, portrait	48,583	568,607	64,722	41,852	546,311	57,542	3,649	18,706	6,919	882	2,590	—261
Beauty shops	241,286	3,155,061	829,077	41,963	1,063,725	281,967	196,305	2,053,243	539,379	2,998	38,093	7,731
Barber shops	76,095	738,073	392,253	70,221	694,788	372,315	5,198	33,681	12,840	676	9,604	7,098
Shoe repair and hat cleaning shops	11,152	136,167	39,948	10,233	130,885	38,909	511	5,113	1,813	408	1,169	874
Funeral service and crematories	10,219	821,768	161,890	9,720	754,581	158,705	190	61,973	3,222	309	5,234	—37
Miscellaneous personal services	214,222	948,008	319,305	51,221	456,503	123,218	158,326	473,297	190,353	6,675	18,208	5,734
Business services	657,753	9,885,709	3,039,752	463,099	8,328,629	2,571,077	177,494	1,243,338	433,557	17,160	293,744	35,118
Advertising	26,623	755,831	152,932	19,237	631,604	125,776	6,723	118,141	24,433	863	6,086	2,723
Services to buildings	101,492	1,251,715	402,401	77,689	1,124,541	350,460	19,626	95,181	41,637	4,177	31,993	10,304
Computer and data processing services	16,389	297,598	82,146	14,473	253,674	72,004	1,895	43,168	10,133	—	—	—
Management and public relations	189,713	2,323,261	1,234,899	*153,182	*2,089,340	*1,133,166	32,227	200,711	98,737	4,294	33,210	4,838
Equipment rental and leasing	27,717	799,337	22,332	24,536	694,232	23,611	1,436	28,295	—522	1,745	76,810	—75
Other business services	295,839	4,437,967	1,145,102	173,972	3,535,238	866,060	115,587	757,820	261,199	—	—	—
Automobile repair and services	202,063	7,350,378	1,034,335	195,295	7,022,301	1,008,911	4,034	243,372	28,754	2,734	84,705	—1,330
Automotive rentals, without drivers	13,643	330,056	31,456	12,107	309,122	25,836	617	9,388	4,228	919	11,548	1,392
Automobile parking	2,519	118,605	27,195	2,170	115,614	27,922	348	2,978	—723	—	—	—15
Automotive top and body repair shops	43,895	1,677,596	230,980	42,105	1,570,198	216,466	*1,544	*107,122	*14,539	246	*72	*32,729
General automotive repair shops	101,636	3,701,006	531,275	99,386	3,604,751	526,570	1,278	63,526	4,816	972	—	—111
Other automotive repair shops	22,034	960,864	150,768	21,650	900,420	147,127	247	60,360	*3,894	—	—	—
Automotive services, except repair	18,336	562,248	62,653	17,877	522,195	64,980	—	—	—	*459	*40,053	*2,337
Miscellaneous repair services	245,285	3,784,800	920,827	224,965	3,659,886	892,439	13,277	70,126	15,508	7,043	54,988	12,880
Radio and tv repair shops	29,576	433,118	79,067	27,570	424,037	75,776	*501	4,500	*1,864	*1,605	*4,581	*1,427
Electrical repair shops, except radio and tv	31,976	588,909	145,393	31,858	586,046	145,598	*25	*10	*13	*293	*853	*1,193
Reupholstery and furniture repair	38,106	566,478	135,484	29,056	516,567	125,987	7,450	27,348	4,150	*1,600	*22,563	*5,347
Other miscellaneous repair shops	145,527	2,198,295	560,883	136,681	2,133,036	545,077	5,301	38,268	9,507	3,545	26,891	6,299
Motion pictures	13,655	232,559	8,675	11,044	200,734	5,047	2,142	30,507	4,797	*469	*1,318	*1,169
Motion picture production, distribution, and services	11,785	161,522	4,687	9,506	157,319	5,481	1,943	3,423	327	*336	*780	*1,061
Motion picture theaters	1,870	71,037	3,988	1,538	43,415	—434	*199	*27,084	*4,530	*133	*538	*108
Amusement and recreation services, except motion pictures	283,867	3,585,988	315,429	218,475	2,890,903	301,716	49,380	424,373	40,472	16,032	270,722	—26,759
Producers, orchestras, and entertainers	133,361	1,282,051	359,877	102,332	1,025,040	322,078	23,275	164,350	35,300	7,754	72,661	2,498
Billiard and pool establishments	3,958	51,261	2,179	2,857	43,149	1,820	*1,001	*8,112	*359	—	—	—
Bowling alleys	3,175	262,094	40,356	3,050	267,361	38,060	*108	*9,423	*2,148	*17	*5,310	*148
Professional sports clubs and promoters	3,037	123,254	18,025	3,007	123,243	18,111	*28	*13	*13	—	—	—
Racing, including track operation	51,681	546,262	—258,528	44,248	458,744	*198,099	3,194	43,036	*31,926	4,219	46,482	*28,503
Other amusement and recreation services	88,695	1,321,076	153,520	82,881	975,366	119,745	21,774	199,452	34,604	—	—	—
Medical and health services	408,324	19,860,887	9,710,653	302,282	18,419,972	9,030,823	102,312	1,285,683	629,057	3,750	155,232	50,773
Offices of physicians	150,152	9,349,486	5,256,787	139,603	8,914,311	5,018,128	9,722	376,778	206,268	827	58,397	32,381
Offices of dentists	82,560	6,133,746	2,781,445	80,036	6,054,067	2,747,328	1,915	57,661	28,091	*609	*22,018	*6,026
Offices of osteopathic physicians	2,992	162,644	87,611	2,745	149,330	80,911	*247	*13,314	*6,700	—	—	—
Offices of chiropractors	14,976	519,489	249,236	14,461	517,909	249,740	476	*1,364	*40	*39	*216	*464
Offices of optometrists	19,424	1,148,584	410,586	19,110	1,128,319	406,480	314	*20,265	*4,106	—	—	—
Registered and practical nurses	52,196	278,799	215,561	2,826	18,673	13,004	48,832	253,944	201,365	*538	*3,182	*1,192
Nursing and personal care facilities	15,384	876,806	75,680	2,670	524,343	23,617	11,685	300,089	48,501	1,029	52,374	3,582
Hospitals	570	83,697	2,278	508	73,399	988	*56	*2,069	*1,794	*6	*8,229	*504
Medical laboratories	2,769	103,690	32,964	2,038	83,525	25,927	*485	*20,336	*7,120	*246	*129	*83
Dental laboratories	9,027	239,402	92,824	7,974	228,769	85,631	*919	*5,991	*2,561	*134	*4,642	*4,632
Other medical and health services	58,274	966,244	505,681	30,291	726,327	379,069	27,661	233,872	122,591	*322	*6,045	*4,021
Legal services	163,827	5,550,805	2,778,034	156,554	5,453,517	2,729,988	6,316	79,412	43,699	957	17,876	5,247
Educational services	127,470	754,576	230,198	42,232	325,202	94,471	82,649	421,472	134,957	2,589	7,902	770
Engineering and architectural services	84,880	1,882,333	678,919	82,450	1,853,502	672,662	1,728	7,698	3,779	702	21,133	2,478
Accounting, auditing, and bookkeeping services	160,709	2,071,568	941,148	118,646	1,855,711	845,965	41,049	206,676	90,514	1,014	8,181	4,669
Certified public accountants	27,168	826,192	365,581	26,400	817,432	363,959	747	8,680	1,669	*21	*80	*47
Other accounting, auditing, and bookkeeping services	133,541	1,245,376	575,567	92,246	1,038,279	482,006	40,302	197,986	88,845	993	9,101	4,716
Other services	207,521	1,788,625	566,738	134,191	1,425,449	475,463	65,684	312,878	75,375	7,846	50,298	15,800
Nature of business not allocable	31,438	383,014	77,030	20,611	287,416	67,329	6,584	49,874	10,148	4,243	45,724	—447

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*This estimate should be used with caution because of the small number of sample returns on which it was based.

*The estimate for this cell is not shown to avoid disclosure of information for specific taxpayers. However, the data are included in the appropriate totals.

*Less than \$500.

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Table 1.9—Individual Income Tax Returns With Investment Credit Items: Cost by Life Years, Qualified Investment, and Investment Credit, by Size of Adjusted Gross Income

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

Size of adjusted gross income	Number of returns with investment credit items	Adjusted gross income less deficit	Income tax before investment credit		Investment credit		Returns with both investment credit and its computation shown	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Investment credit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
Returns with and without adjusted gross income, total	3,944,926	105,233,683	3,400,341	23,265,275	3,387,589	2,018,139	3,372,090	2,010,838
Returns with adjusted gross income, total	3,785,099	109,008,688	3,400,283	23,265,263	3,387,584	2,018,138	3,372,085	2,010,837
Under \$5,000	283,229	78,291,6	51,829	6,156	51,827	3,835	51,827	3,835
\$5,000 under \$10,000	611,973	4,700,066	477,361	180,978	471,619	88,027	471,275	88,970
\$10,000 under \$20,000	1,138,689	17,022,383	1,124,172	1,575,252	1,121,408	426,047	1,118,273	424,658
\$20,000 under \$50,000	1,282,676	39,418,234	1,279,817	6,317,902	1,278,930	802,302	1,269,235	798,936
\$50,000 under \$100,000	345,621	23,507,620	344,509	8,097,381	343,572	373,708	341,750	372,703
\$100,000 under \$500,000	118,810	19,223,043	118,525	7,070,989	118,168	271,973	117,686	270,716
\$500,000 under \$1,000,000	2,968	1,972,452	2,948	876,512	2,938	26,814	2,925	26,714
\$1,000,000 or more	1,133	2,381,974	1,122	1,140,093	1,122	24,432	1,114	24,305
Returns with no adjusted gross income	159,827	-3,775,005	*58	*12	*5	*1	*5	*1
Returns with investment credit computation items								
Size of adjusted gross income	Number of returns	Cost of property used for investment credit						
		Attributable to sole proprietorship						
		Total	Wholly	In part	Not at all			
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	
Returns with and without adjusted gross income, total	3,926,863	38,962,950	2,985,152	25,356,803	145,958	4,774,285	727,875	8,831,862
Returns with adjusted gross income, total	3,769,036	35,703,182	2,847,171	22,949,158	138,538	4,366,239	701,977	8,387,785
Under \$5,000	283,229	1,989,317	229,688	1,856,721	2,470	53,533	35,602	79,063
\$5,000 under \$10,000	611,583	3,822,241	503,378	3,194,507	6,165	95,303	72,055	532,431
\$10,000 under \$20,000	1,133,286	7,956,066	938,095	6,606,260	21,740	422,121	149,871	927,685
\$20,000 under \$50,000	1,274,731	11,135,066	943,768	7,420,634	57,354	1,689,701	264,308	2,044,731
\$50,000 under \$100,000	343,799	6,415,898	188,612	2,538,718	33,702	1,075,317	121,049	2,801,863
\$100,000 under \$500,000	118,328	3,727,345	44,569	1,223,182	16,126	784,891	57,089	1,719,262
\$500,000 under \$1,000,000	2,955	333,468	773	65,160	690	119,555	1,469	148,753
\$1,000,000 or more	1,125	323,781	288	43,966	291	145,818	534	133,987
Returns with no adjusted gross income	159,827	3,259,768	117,981	2,407,645	7,420	408,046	25,898	444,077
Returns with investment credit computation items—Continued								
Size of adjusted gross income	Number of returns	Life years—All property						
		3 under 5 years	5 under 7 years	7 or more years				
		Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	
(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	
Returns with and without adjusted gross income, total	1,308,116	6,013,129	1,459,827	7,772,807	2,607,434	25,142,665	5,148	34,217
Returns with adjusted gross income, total	1,252,458	5,684,793	1,380,183	7,210,826	2,485,385	22,781,647	4,264	25,761
Under \$5,000	79,782	208,225	89,575	369,593	189,894	1,411,500	—	—
\$5,000 under \$10,000	186,633	604,186	216,333	642,324	374,032	2,575,758	—	—
\$10,000 under \$20,000	377,991	1,613,507	423,530	1,613,843	700,699	4,719,798	*989	*8,980
\$20,000 under \$50,000	430,502	2,004,971	460,399	2,087,096	857,959	7,033,605	2,803	9,528
\$50,000 under \$100,000	128,005	782,191	135,871	1,620,328	261,186	4,012,551	279	836
\$100,000 under \$500,000	47,618	422,299	52,356	713,316	97,913	2,585,713	185	6,002
\$500,000 under \$1,000,000	1,366	32,218	1,524	64,028	2,661	236,699	5	413
\$1,000,000 or more	561	17,196	595	100,298	1,041	206,023	3	2
Returns with no adjusted gross income	55,658	328,336	79,644	561,981	122,049	2,361,018	884	8,456
Returns with investment credit computation items—Continued								
Size of adjusted gross income	Number of returns	Life years—Used property						
		Total	3 under 5 years	5 under 7 years	7 or more years			
		Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	
(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	
Returns with and without adjusted gross income, total	3,208,094	29,958,830	968,794	4,459,494	1,088,703	5,982,537	2,202,441	19,512,223
Returns with adjusted gross income, total	3,075,703	27,472,158	925,129	4,212,913	1,028,634	5,607,002	2,094,277	17,649,667
Under \$5,000	199,323	1,435,662	50,543	150,020	58,521	239,425	139,157	1,046,217
\$5,000 under \$10,000	446,812	2,490,013	124,831	420,331	137,922	391,105	288,388	1,678,577
\$10,000 under \$20,000	877,085	5,226,794	257,031	889,278	296,648	1,111,336	562,438	3,226,180
\$20,000 under \$50,000	1,112,303	8,726,310	335,781	1,670,660	363,799	1,597,788	762,765	5,455,768
\$50,000 under \$100,000	322,516	5,645,630	112,134	665,184	121,203	1,476,619	245,581	3,503,697
\$100,000 under \$500,000	113,695	3,324,057	43,010	371,810	48,521	633,865	94,348	2,318,032
\$500,000 under \$1,000,000	2,876	311,522	1,271	28,637	1,453	58,718	2,601	223,165
\$1,000,000 or more	1,093	312,170	528	15,993	567	98,146	1,019	198,031
Returns with no adjusted gross income	132,391	2,484,672	43,665	246,581	60,069	375,535	108,164	1,862,556

Footnotes at end of table.

Business Returns/1977 • Sole Proprietorships

Table 1.9—Individual Income Tax Returns With Investment Credit Items: Cost by Life Years, Qualified Investment, and Investment Credit, by 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	Returns with investment credit computation items—Continued								
	Life years—Used property—Continued		Qualified progress expenditures						
	Life years not stated		Total		Made in 1974-1976		Made in 1977		
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	
	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)	
Returns with and without adjusted gross income, total	*614	*2,576	14,371	114,073	9,386	74,881	5,192	39,192	
Returns with adjusted gross income, total	*614	*2,576	14,316	112,667	9,360	74,663	5,158	38,004	
Under \$5,000	—	—	*470	*2,463	*431	*1,855	*39	*608	
\$5,000 under \$10,000	—	—	3,643	12,454	3,597	11,717	*85	*737	
\$10,000 under \$20,000	—	—	6,768	74,864	4,074	57,755	2,694	*17,109	
\$20,000 under \$50,000	*519	*2,094	2,242	10,577	*644	*992	1,598	9,585	
\$50,000 under \$100,000	65	*130	961	9,778	451	1,435	652	8,343	
\$100,000 under \$500,000	**30	**352	208	2,123	141	596	79	1,527	
\$500,000 under \$1,000,000	**	**	14	183	12	144	*7	*39	
\$1,000,000 or more	—	—	10	225	10	169	*4	*56	
Returns with no adjusted gross income	—	—	55	1,406	*26	*218	*34	*1,188	
Returns with investment credit computation items—Continued									
Size of adjusted gross income	Used property								
	Total		3 under 5 years		5 under 7 years		7 or more years		
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	
	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	
Returns with and without adjusted gross income, total	1,489,961	8,880,274	468,287	1,553,635	547,358	1,790,270	848,638	5,516,369	
Returns with adjusted gross income, total	1,408,692	8,095,017	446,004	1,471,880	513,603	1,603,824	793,547	5,019,313	
Under \$5,000	125,018	551,193	33,212	58,205	42,803	130,168	87,405	362,820	
\$5,000 under \$10,000	259,768	1,319,801	74,377	183,855	94,643	251,219	154,552	884,727	
\$10,000 under \$20,000	481,539	2,645,490	165,772	724,229	180,721	502,507	242,654	1,418,754	
\$20,000 under \$50,000	414,597	2,390,879	132,907	334,311	150,859	489,308	231,802	1,567,260	
\$50,000 under \$100,000	92,627	759,792	30,083	117,007	32,029	143,709	54,782	499,076	
\$100,000 under \$500,000	33,600	395,498	11,141	50,489	12,034	79,451	21,286	265,558	
\$500,000 under \$1,000,000	1,113	21,242	373	2,581	374	5,310	756	13,351	
\$1,000,000 or more	430	11,122	139	1,203	140	2,152	310	7,767	
Returns with no adjusted gross income	81,269	765,257	20,283	81,755	33,755	186,446	55,091	497,56	
Returns with investment credit computation items—Continued									
Size of adjusted gross income	Type of property not stated		Qualified investment	Tentative credit					
	Number of returns	Amount		Total		10 percent			
	(49)	(50)	(51)	(52)	(53)	Number of returns	Number of returns	Amount	
				(54)	(55)				
Returns with and without adjusted gross income, total	4,534	31,641	31,808,387	3,911,109	4,619,660	3,820,763	3,618,031		
Returns with adjusted gross income, total	3,650	23,185	28,962,601	3,755,653	4,052,697	3,674,323	3,427,133		
Under \$5,000	—	—	1,725,350	280,869	272,497	262,559	170,717		
\$5,000 under \$10,000	—	—	3,121,428	604,494	427,183	574,956	312,627		
\$10,000 under \$20,000	*989	*8,980	6,118,339	1,132,908	800,762	1,110,825	603,946		
\$20,000 under \$50,000	2,284	7,434	9,034,595	1,272,479	1,640,180	1,263,302	1,509,046		
\$50,000 under \$100,000	*214	*706	5,258,662	342,944	508,375	341,097	462,820		
\$100,000 under \$500,000	156	5,652	3,137,774	117,888	339,986	117,526	312,288		
\$500,000 under \$1,000,000	4	411	289,638	2,949	31,827	2,939	27,812		
\$1,000,000 or more	3	2	276,815	1,122	31,887	1,119	27,877		
Returns with no adjusted gross income	884	8,456	2,845,786	155,456	566,963	146,440	190,888		
Returns with investment credit computation items—Continued									
Size of adjusted gross income	Tentative credit—Continued		Investment credit carryover from prior years	Investment credit					
	7 percent			Total		Unused investment credit			
	Number of returns	Amount		Number of returns	Amount	Number of returns	Number of returns	Amount	
	(56)	(57)	(58)	(59)	(60)	(61)	(62)		
Returns with and without adjusted gross income, total	5,856	4,203	431,838	997,384	2,010,838	1,171,457	2,609,521		
Returns with adjusted gross income, total	4,849	3,555	367,472	622,002	2,010,837	1,016,001	2,042,560		
Under \$5,000	*701	*75	82,815	101,701	3,835	257,185	268,659		
\$5,000 under \$10,000	*839	*154	116,716	114,393	88,970	338,013	338,192		
\$10,000 under \$20,000	*789	*312	108,636	196,515	424,658	240,415	376,056		
\$20,000 under \$50,000	1,583	827	49,482	130,303	798,936	134,811	841,180		
\$50,000 under \$100,000	*697	*1,979	7,235	43,580	372,703	33,843	136,503		
\$100,000 under \$500,000	232	*207	2,450	27,490	270,716	11,465	69,255		
\$500,000 under \$1,000,000	5	1	105	4,009	26,714	324	5,112		
\$1,000,000 or more	3	(*)	33	4,011	24,305	145	7,603		
Returns with no adjusted gross income	1,007	648	64,366	375,382	*1	155,456	566,961		

*This estimate should be used with caution because of the small number of sample returns on which it was based.

**The estimate for this cell is not shown separately to avoid disclosure of information for specific taxpayers. Instead, the data for all rows marked ** in this column have been combined.

The resulting combined figure is shown in the uppermost cell marked **.

*Less than \$500.

Table 1.10—Individuals With Both Sole Proprietorship Business and Investment Credit Property Attributable to Sole Proprietorships: Receipts, Net Income, Cost by Life Years, Qualified Investment, and Investment Credit, by Industry

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

Industry	Number of businesses	Business receipts	Depreciation	Net income (less deficit)	Net income		Number of returns	Adjusted gross income less deficit	Income tax available for investment credit		Investment credit		Returns with investment credit computation items			
					Number of businesses				Number of returns		Number of returns		Number of returns			
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
All Industries	3,264,710	211,753,595	12,389,106	23,430,563	2,168,026	30,975,288	2,772,738	59,892,746	2,310,818	11,471,726	2,309,290	1,380,906	2,772,738	25,954,941	2,598,298	23,021,955
All nonfarm industries	2,002,895	159,158,578	5,800,152	21,709,381	1,517,325	24,548,950	1,772,808	42,804,033	1,495,877	8,224,361	1,494,380	801,088	1,691,508	14,409,928	1,574,216	12,513,123
Agriculture, forestry, and fishing	1,335,850	55,600,140	7,036,246	2,117,201	697,255	7,035,803	1,294,348	18,607,756	870,379	3,457,953	870,348	615,883	1,145,714	12,169,277	1,084,820	11,076,588
Farms	1,261,715	52,597,019	6,788,954	1,631,202	650,701	6,426,338	1,231,118	17,288,713	814,941	3,247,365	814,910	579,818	1,081,230	11,545,013	1,024,082	10,508,832
Field crop	521,865	20,339,636	3,358,348	2,006,839	328,514	3,624,167	510,340	7,537,314	357,059	1,435,200	357,059	282,892	455,275	5,616,727	423,442	5,116,989
Vegetable and melon	10,701	81,470,1	77,077	25,926	5,359	98,730	10,701	162,891	6,580	45,784	6,580	10,590	7,593	186,402	7,142	146,132
Fruit and tree nut	40,174	1,918,406	219,603	133,267	23,265	299,136	39,917	901,149	27,246	203,736	27,246	24,834	31,832	516,925	29,859	460,403
Horticultural specialty	10,544	461,370	20,507	65,196	6,170	78,258	10,544	144,362	8,638	18,531	8,637	3,955	8,766	48,471	8,453	41,317
Beef cattle feedlots	3,643	781,524	14,917	52,438	408	7,888	3,618	27,616	2,987	14,026	2,987	2,287	3,334	35,419	3,204	24,973
Beef cattle, except feedlots	274,709	11,354,331	1,022,537	-1,193,652	78,698	465,647	274,337	3,647,695	165,940	765,405	165,910	84,043	222,961	1,813,125	214,054	1,593,995
Hogs, sheep, and goats	121,134	5,076,465	618,709	226,609	64,175	608,525	121,004	1,384,303	76,421	205,185	76,421	57,780	109,254	1,006,559	931,598	931,598
Dairy farms	142,166	7,422,687	946,342	745,975	107,046	946,579	141,686	1,524,375	91,523	159,051	91,523	63,035	139,502	1,436,767	134,802	1,417,248
Poultry and eggs	34,521	1,798,655	188,604	81,692	18,918	129,461	34,510	391,358	22,331	47,874	22,331	15,417	31,524	247,395	30,352	244,151
General livestock, except animal specialty	31,221	1,901,362	143,717	-76,076	6,465	82,162	31,212	362,542	14,902	83,281	14,902	10,642	26,469	242,138	192,127	192,127
Animal specialty	26,851	410,604	72,499	-105,730	4,450	42,891	26,940	471,836	18,346	95,854	18,346	9,496	18,615	119,968	17,844	101,017
Farms not allocable	44,086	317,278	106,094	-226,406	7,233	42,794	43,607	733,272	22,968	173,438	22,968	14,847	26,105	275,119	23,842	238,882
Agricultural services	56,360	2,401,017	194,518	389,372	36,479	483,015	56,049	989,728	41,874	165,613	41,874	22,727	49,036	421,372	46,075	386,567
Veterinary services	7,649	569,099	26,339	192,305	6,851	193,288	7,649	212,361	7,148	36,903	7,146	3,654	7,294	45,028	6,742	39,744
Livestock breeding	2,938	62,731	6,502	-6,137	*566	*6,879	2,336	43,259	1,013	9,294	1,013	1,541	1,310	21,732	1,259	20,280
Animal services, except livestock breeding and veterinary	10,081	24,555	24,931	-24,653	3,358	29,414	10,037	207,210	6,898	39,865	6,898	2,202	8,235	45,619	6,817	35,536
Landscape and horticultural services	21,747	757,117	57,233	149,217	16,692	159,818	21,747	320,818	17,042	36,515	17,042	7,378	19,936	134,160	19,597	120,664
Other agricultural services	13,945	777,515	79,513	76,640	9,012	93,616	13,930	206,080	9,775	33,038	9,775	7,852	12,261	174,833	11,660	170,343
Forestry	3,929	150,831	13,135	13,743	1,579	23,821	3,928	86,031	2,709	17,973	2,709	3,476	32,178	3,352	28,784	28,784
Fishing, hunting, and trapping	13,946	451,173	39,639	82,884	8,496	102,929	13,512	243,284	10,855	37,002	10,855	10,849	11,972	170,716	11,111	152,405
Mining	40,848	3,993,121	281,177	92,192	20,738	847,515	38,534	2,074,406	24,916	789,783	24,859	58,685	26,571	880,355	20,448	471,155
Metal mining	1,310	14,468	1,784	-3,640	147	3,432	1,304	27,704	786	5,352	786	611	886	6,085	719	2,542
Coal mining	766	396,894	40,669	-7,004	290	30,417	756	67,260	546	31,483	546	3,733	561	90,006	488	70,400
Oil and gas extraction	35,929	3,397,782	220,314	84,627	18,315	579,175	32,004	1,894,416	21,555	707,625	21,498	50,003	23,086	702,685	17,438	334,287
Nonmetallic minerals, except fuels	2,643	183,977	18,410	18,209	1,984	34,491	2,623	85,024	2,029	25,333	2,029	4,318	2,038	81,579	1,802	69,926
Construction	267,032	22,501,425	703,381	3,089,569	230,006	3,260,160	268,060	4,779,575	221,930	673,559	221,971	107,816	250,129	2,084,919	239,401	1,978,036
General building contractors and operative builders	56,246	8,409,819	147,044	833,027	47,134	885,746	56,150	1,214,357	47,374	195,739	47,374	21,057	53,842	404,790	51,893	373,533
General building contractors	54,374	7,940,552	142,420	791,990	45,309	843,287	54,285	1,164,122	45,658	185,324	45,658	19,957	52,002	380,666	50,300	362,802
Operative builders	1,872	469,267	4,624	41,037	1,825	42,459	1,871	50,235	1,716	10,415	1,716	1,100	1,840	24,124	1,593	10,731
Heavy construction contractors	15,866	1,502,852	151,501	181,081	11,892	197,113	15,866	286,511	12,863	49,709	12,863	17,802	14,951	346,747	14,267	324,794
Highway and street construction	3,461	560,622	42,555	53,473	2,915	60,812	3,461	83,119	2,923	17,901	2,923	5,514	3,385	76,508	3,312	65,776
Heavy construction, except highway	12,405	942,230	108,946	127,608	8,977	136,301	12,405	203,392	9,940	31,808	9,940	12,288	11,566	270,239	10,955	259,018
Special trade contractors	181,366	11,559,968	459,281	1,921,023	158,790	2,018,713	181,053	3,048,067	149,880	398,995	149,821	63,501	169,312	1,245,860	163,525	1,194,787
Plumbing, heating, and air conditioning	23,408	2,180,614	56,220	315,776	20,980	325,162	23,408	433,411	20,287	58,010	20,287	6,501	22,956	141,546	21,960	140,357
Painting, paper hanging, and decorating	16,016	747,920	22,040	167,594	14,526	172,743	15,800	301,998	13,972	40,766	13,713	2,765	14,503	49,034	14,478	48,949
Electrical work	14,835	1,376,839	33,942	226,816	12,905	231,142	14,826	317,879	12,043	48,184	12,043	4,656	14,203	78,696	14,207	76,120
Masonry, stonework, tile setting, and plastering	27,757	1,989,818	53,114	322,188	25,555	333,763	27,707	451,005	23,918	51,656	23,918	8,180	26,328	169,582	24,900	168,973
Carpentering and flooring	40,434	1,102,099	30,124	312,847	38,232	314,693	40,434	513,058	33,843	50,383	33,843	5,530	35,852	86,950	35,123	82,244
Roofing and sheet metal work	8,936	770,572	11,967	112,991	8,780	114,119	8,936	157,959	7,451	19,228	7,451	2,149	8,097	37,890	7,837	37,495
Concrete work	6,709	634,940	22,903	87,375	6,063	89,668	6,709	112,603	3,987	17,363	3,987	3,264	6,186	72,346	6,102	63,184
Water well drilling	4,099	296,204	23,602	32,330	2,708	42,973	4,091	57,192	2,708	10,416	2,708	3,559	3,818	91,795	3,775	82,750
Miscellaneous special trade contractors	39,172	2,460,962	200,369	343,106	29,041	394,450	39,172	702,962	31,671	102,989	31,671	26,887	37,279	508,121	35,143	484,715
Contractors not allocable	13,554	1,028,786	35,555	154,438	12,180	158,588	13,553	230,640	11,213	29,116	11,213	5,256	12,024	97,422	9,716	84,922

Table 1.10—Individuals With Both Sole Proprietorship Business and Investment Credit Property Attributable to Sole Proprietorships: Receipts, Net Income, Cost by Life Years, Qualified Investment, and Investment Credit, by Industry

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

Industry	Number of businesses	Business receipts	Depreciation	Net income (less deficit)	Net income		Number of returns	Adjusted gross income less deficit	Income tax available for investment credit		Investment credit		Returns with investment credit computation items			
													Number of returns	Cost of property used for investment credit	Attributable to sole proprietorship	Wholly
					Number of businesses	Amount			Number of returns	Amount	Number of returns	Amount	Total	Number of returns	Number of returns	Amount
					(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Manufacturing	69,589	6,055,270	297,475	896,003	48,546	601,807	69,340	1,476,896	55,418	257,113	55,159	43,274	62,544	712,455	59,382	639,677
Food and kindred products	2,298	528,390	13,178	26,463	1,592	34,515	2,287	55,179	1,760	10,335	1,760	1,224	1,931	20,394	1,891	19,423
Textile mill products	*536	*52,654	*894	*6,803	*508	*6,805	*536	*8,442	*336	*1,459	*336	*110	*336	*1,109	*336	*1,109
Apparel and other textile products	2,545	284,403	3,977	30,848	2,008	33,265	2,524	63,027	1,972	11,227	1,972	599	2,232	6,388	2,225	6,126
Lumber and wood products, except furniture	18,603	1,561,949	128,456	183,638	13,193	204,574	18,599	337,211	14,555	58,155	14,296	14,432	17,250	296,891	15,756	263,683
Furniture and fixtures	1,628	160,805	4,052	11,420	1,527	16,400	1,628	30,367	1,244	4,933	1,244	307	1,346	6,338	1,345	6,311
Printing, publishing, and allied industries	12,959	733,444	45,221	103,972	9,166	127,156	12,918	270,089	10,473	48,270	10,473	7,178	11,725	91,497	11,014	79,759
Chemicals and allied products	743	131,296	3,014	8,836	595	10,225	743	18,597	471	3,563	471	1,283	473	6,769	*430	*5,811
Leather and leather products	*12	*22,399	*136	*333	*12	*333	*11	*725	*11	*164	*11	*16	*11	*253	*10	*240
Stone, clay, and glass products	5,065	372,330	15,700	36,314	3,142	41,447	4,990	80,016	2,897	14,383	2,897	1,129	3,904	21,225	3,769	20,602
Primary metal industries	*328	*100,593	*3,170	*9,338	*289	*9,608	*328	*12,089	*289	*2,535	*289	*789	*328	*10,449	*328	*10,449
Fabricated metal products	3,746	300,751	11,339	37,092	2,840	41,072	3,746	96,052	3,699	16,749	3,699	1,972	3,745	26,403	3,487	25,558
Machinery, except electrical	9,546	842,532	38,111	139,156	8,244	150,462	9,491	223,516	8,117	36,702	8,117	8,105	9,252	118,308	8,930	103,002
Electrical and electronic equipment	1,981	153,918	4,882	16,040	565	23,514	1,981	58,738	1,446	13,578	1,446	870	1,452	11,924	1,390	9,397
Transportation equipment	1,996	183,305	6,629	5,333	768	11,790	1,996	27,699	1,561	3,917	1,561	1,088	1,597	13,018	1,544	11,654
Other manufacturing industries	6,870	578,537	15,815	76,277	4,581	84,329	6,870	173,021	5,856	28,109	5,856	6,229	42,846	6,194	37,910	
Manufacturing not allocable	*733	*47,964	*2,901	*4,340	*516	*6,312	*733	*22,130	*731	*3,034	*731	*1,307	*733	*38,643	*733	*38,643
Transportation, communication, electric, gas and sanitary services	119,430	7,616,168	720,845	868,004	91,463	1,048,880	118,342	1,790,828	88,924	276,396	86,667	94,073	102,942	1,912,829	92,222	1,762,167
Local and interurban passenger transit	10,674	307,176	35,362	64,013	9,155	68,813	10,674	108,593	7,173	12,320	7,173	2,473	7,469	51,044	6,840	50,612
Taxicabs	4,519	125,249	9,478	31,975	3,993	32,501	4,519	59,612	4,200	5,538	4,200	1,001	4,449	22,959	4,449	22,959
Other passenger transportation	6,155	181,927	25,884	32,038	5,162	36,312	6,155	48,981	2,973	6,782	2,973	1,472	3,020	28,085	2,391	27,653
Trucking and warehousing	90,250	5,780,132	587,020	685,049	69,985	804,225	89,932	1,289,441	65,293	191,592	65,036	76,597	80,280	1,577,301	71,745	1,467,865
Trucking, local and long distance	88,757	5,582,586	575,792	657,777	68,527	774,666	88,470	1,255,717	63,885	185,032	63,628	74,844	78,854	1,549,540	70,488	1,440,686
Public warehousing and trucking terminals	1,493	197,546	11,228	27,272	1,458	29,559	1,492	33,724	1,408	6,560	1,408	1,753	1,426	27,761	1,257	27,179
Water transportation	2,118	118,493	12,951	-8,521	550	7,455	2,118	41,797	1,272	8,125	1,272	2,273	1,690	32,503	896	22,185
Air transportation	2,190	100,308	10,601	5,718	968	16,247	2,190	73,371	1,824	16,615	1,824	3,089	1,877	77,605	1,825	70,912
Transportation services	5,579	763,654	19,788	56,269	4,264	67,556	5,579	122,175	5,047	22,662	5,047	3,563	5,284	56,183	4,837	46,617
Passenger transportation arrangement	2,526	392,378	3,964	17,674	1,548	24,498	2,526	65,047	2,086	12,688	2,086	843	2,238	7,810	1,852	6,577
Freight transportation arrangement	1,765	222,737	9,290	23,936	1,478	25,821	1,765	33,236	1,736	5,146	1,736	648	1,765	21,407	1,765	21,407
Other transportation services	1,288	148,539	6,534	14,659	1,238	17,237	1,288	23,892	1,225	4,826	1,225	1,872	1,281	26,966	1,220	20,633
Communication	1,910	154,307	13,482	2,126	1,311	17,695	1,643	40,323	1,515	8,123	1,515	1,782	1,540	41,088	1,355	27,758
Electric and gas service	319	39,623	2,365	2,714	170	3,552	319	*8,118	*178	*2,262	*178	*607	*180	*6,807	*158	*6,791
Sanitary services	6,390	355,475	39,276	60,636	5,060	62,337	6,390	107,010	4,622	14,697	4,622	3,689	4,622	70,098	4,566	67,427
Wholesale and retail trade	503,409	76,859,283	1,243,237	4,348,533	364,340	5,018,815	475,883	8,837,559	353,943	1,444,772	353,539	169,016	419,589	2,935,207	392,864	2,632,629
Wholesale trade	74,900	18,301,620	236,091	1,033,311	57,040	1,146,025	73,218	1,641,588	55,280	353,441	55,246	36,985	61,971	596,544	57,241	522,216
Motor vehicles and automotive equipment	4,133	773,529	11,326	37,396	3,312	45,553	4,131	70,293	3,451	13,688	3,451	1,780	3,952	32,916	3,922	28,235
Lumber and construction materials	1,925	514,322	8,415	32,679	1,239	35,997	1,907	44,778	1,032	13,716	1,032	786	1,814	21,757	1,137	17,219
Electrical goods	1,130	164,142	2,931	10,321	357	12,005	1,129	27,680	815	7,299	815	1,206	820	13,715	813	12,123
Hardware, plumbing, and heating equipment	1,347	244,549	3,331	30,916	790	34,330	1,337	45,764	1,203	11,547	1,203	605	1,249	7,599	1,180	7,262
Farm machinery and equipment	3,920	1,160,244	14,876	49,838	2,993	60,211	3,919	89,646	2,576	22,041	2,576	3,648	3,098	47,381	2,999	44,855
Other machinery, equipment, and supplies	5,924	980,292	23,736	109,631	4,303	122,444	5,924	180,687	4,784	40,568	4,784	3,987	4,850	53,739	4,708	43,511
Other durable goods	12,497	1,492,237	26,499	150,241	9,907	166,041	12,482	264,658	9,968	50,524	9,940	4,107	11,442	77,237	10,837	63,217
Drugs, chemicals, and allied products	3,323	284,681	4,029	44,078	2,567	47,177	3,323	75,235	2,599	15,007	2,599	501	2,889	15,173	2,884	15,018
Apparel, piece goods, and notions	3,387	277,170	7,614	37,546	2,762	43,620	3,121	58,416	2,769	10,743	2,769	778	2,979	31,525	2,395	31,141
Groceries and related products	7,663	2,870,102	30,884	133,439	6,488	137,912	7,497	183,852	6,695	35,050	6,690	4,690	7,077	68,990	6,721	62,520
Farm-product raw materials	4,498	4,147,770	24,979	58,861	3,376	71,233	4,377	77,847	2,634	22,273	2,633	3,754	3,206	64,190	2,835	57,077
Alcoholic beverages	912	505,148	5,302	23,994	743	25,331	911	32,871	866	8,411	866	491	896	7,265	882	6,561
Other nondurable goods	16,915	4,355,716	63,291	191,796	12,789	217,524	16,780	321,922	10,332	70,166	10,332	8,983	11,664	124,352	10,691	108,656
Wholesalers not allocable	7,326	531,718	8,676	122,775	5,414	126,647	7,297	167,939	5,556	32,228	5,556	1,669	6,035	30,705	5,237	24,821

Footnotes at end of table.

Table 1.10—Individuals With Both Sole Proprietorship Business and Investment Credit Property Attributable to Sole Proprietorships: Receipts, Net Income, Cost by Life Years, Qualified Investment, and Investment Credit, by Industry

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

Industry	Number of businesses	Business receipts	Depreciation	Net income (less deficit)	Net income		Number of returns	Adjusted gross income less deficit	Income tax available for investment credit	Investment credit		Returns with investment credit computation items						
												Number of returns		Cost of property used for investment credit				
												Number of returns		Attributable to sole proprietorship				
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)		
Wholesale and retail trade—Continued																		
Retail trade	419,114	57,111,548	973,994	3,196,118	296,118	3,732,772	394,449	6,730,143	289,273	1,043,477	288,903	127,090	347,000	2,257,753	325,390	2,038,996		
Building materials, paint, hardware, garden supply, and mobile home dealers	18,455	3,207,696	59,735	171,822	13,695	220,907	18,257	362,122	13,643	68,630	13,643	7,493	16,629	144,666	15,449	129,058		
Lumber and other building materials dealers	3,453	946,713	18,027	53,339	2,796	61,109	3,443	108,708	3,128	23,787	3,128	3,007	3,370	48,266	3,096	42,378		
Paint, glass, and wallpaper stores	1,913	176,867	4,291	15,927	1,286	19,935	1,779	22,325	1,380	2,077	1,380	346	1,425	4,630	1,425	4,630		
Hardware stores	7,427	1,060,500	14,757	68,018	5,567	89,428	7,394	138,521	5,806	22,284	5,806	1,718	7,106	36,041	6,718	34,818		
Retail nurseries and garden supply stores	4,270	524,582	15,657	12,031	2,699	26,622	4,270	55,944	2,458	11,582	2,458	1,797	3,425	31,319	2,954	24,757		
Mobile home dealers	1,392	499,034	7,003	22,507	1,347	23,813	1,371	36,624	871	8,900	871	625	1,303	24,410	1,256	22,475		
General merchandise stores	9,312	1,457,373	19,149	57,668	6,261	81,699	9,198	130,598	6,340	20,288	6,340	2,005	7,841	35,085	7,096	32,271		
Variety stores	1,864	281,562	4,000	24,636	1,336	26,217	1,803	39,172	1,662	7,319	1,662	550	1,662	7,210	1,408	4,848		
Other general merchandise stores	7,448	1,165,811	15,149	33,032	4,925	55,482	7,396	91,426	4,678	12,969	4,678	1,455	6,179	27,875	5,688	27,423		
Food stores	49,634	10,632,944	135,339	443,116	39,265	501,747	47,811	748,621	34,796	109,296	34,548	15,469	43,222	323,397	40,842	301,701		
Grocery stores	32,867	8,661,881	90,890	316,482	26,959	356,653	31,335	509,922	23,830	75,859	23,583	11,874	29,143	226,786	27,478	207,258		
Meat and fish markets, including freezer provisoners	3,621	704,185	10,217	33,431	2,845	35,820	3,615	51,812	2,649	7,003	2,649	874	3,073	12,174	3,067	11,968		
Fruit stores and vegetable markets	2,294	261,745	5,107	6,217	1,488	9,041	2,294	35,448	1,253	4,523	1,253	531	2,155	16,427	2,155	16,427		
Candy, nut, and confectionery stores	1,697	146,225	4,186	22,615	*1,446	*23,109	1,697	*30,352	*1,197	*5,800	*1,197	*562	*1,197	*5,245	*1,197	*5,245		
Dairy products stores	1,876	183,654	5,876	10,557	932	12,923	1,873	23,547	1,226	2,683	1,226	442	1,841	22,678	1,835	21,884		
Retail bakeries	4,401	313,260	12,146	31,290	3,554	37,864	4,003	47,021	2,379	5,571	2,379	439	3,404	24,139	2,626	23,705		
Miscellaneous food stores	2,878	361,994	6,917	22,524	2,041	26,337	2,870	50,519	2,262	7,857	2,262	947	2,509	15,948	2,484	15,214		
Automotive dealers and service stations	72,003	19,983,869	208,129	791,651	56,907	870,931	68,804	1,284,488	53,982	196,940	53,982	26,433	63,697	457,143	59,867	395,608		
Motor vehicle dealers—new car dealers (franchised)	2,956	2,276,557	29,997	42,736	1,736	53,460	2,943	62,089	1,769	15,537	1,769	852	2,653	21,179	2,554	18,698		
Motor vehicle dealers—used cars only	7,680	2,031,922	13,488	62,228	5,618	80,095	7,680	152,293	6,230	27,087	6,230	3,604	7,060	50,296	6,389	28,175		
Auto and home supply stores	9,456	1,680,258	26,547	115,703	7,171	121,488	9,007	174,159	6,867	28,092	6,867	3,068	8,370	51,870	8,282	51,215		
Gasoline service stations	45,375	12,850,537	120,476	517,328	38,936	548,771	43,326	752,250	34,819	99,639	34,819	16,602	40,287	298,849	37,833	265,627		
Boat dealers	2,534	349,465	8,720	17,951	1,245	23,120	2,534	61,623	1,796	11,093	1,796	1,042	2,231	17,458	1,735	15,256		
Recreational vehicles	1,506	393,442	3,525	19,367	918	21,074	1,506	41,696	1,257	8,357	1,257	407	1,385	5,809	1,383	5,794		
Motorcycle dealers	1,328	272,715	2,491	5,679	567	9,510	1,323	16,012	610	2,458	610	220	1,069	4,750	1,064	4,602		
Miscellaneous aircraft and automotive dealers	1,168	148,973	2,885	10,659	716	13,415	1,168	24,366	634	4,677	634	638	642	6,932	627	6,241		
Apparel and accessory stores	22,470	2,191,882	29,413	169,458	16,140	203,822	22,006	410,841	16,978	66,316	16,978	5,865	19,792	117,118	19,092	104,891		
Men's and boys' clothing and furnishings stores	1,820	283,750	3,552	26,748	1,560	29,031	1,687	44,575	1,424	8,986	1,424	501	1,683	4,979	1,658	4,979		
Women's ready-to-wear stores	6,076	754,138	10,740	57,485	5,022	63,909	6,051	117,634	4,876	18,591	4,876	1,868	5,298	32,332	4,892	25,269		
Women's accessory and specialty stores	*693	*28,172	*330	*2,685	*234	*619	*693	*10,023	*290	*1,222	*1,222	*290	*33	*693	*560	*156		
Children's and infant wear stores	*431	*75,035	*1,157	*5,824	*431	*5,824	*431	*16,300	*416	*2,818	*2,818	*416	*136	*1,894	*396	*1,695		
Family clothing stores	5,497	388,700	5,190	32,480	3,149	42,270	5,440	79,192	3,734	10,425	3,734	976	2,654	46,819	4,601	46,219		
Shoe stores	4,253	421,385	5,354	32,686	2,670	42,330	4,130	75,714	3,267	14,228	3,267	1,600	3,516	20,126	3,473	16,821		
Furriers and fur shops	*114	*29,296	*230	*442	*22	*1,918	*114	*632	*42	*554	*42	*3	*101	*214	*101	*214		
Apparel and accessory stores, not elsewhere classified	3,586	211,426	2,860	16,479	2,852	17,921	3,586	68,035	2,929	9,492	9,492	748	3,431	10,194	3,298	9,538		
Furniture and home furnishings stores	31,596	3,304,628	63,075	310,186	24,309	334,232	31,226	568,661	24,658	85,182	24,658	9,150	29,095	161,523	27,534	152,757		
Furniture stores	8,947	934,950	19,592	84,687	6,762	92,376	8,880	175,712	7,499	27,249	7,499	2,724	8,095	48,967	8,038	48,356		
Floor covering stores	3,510	425,745	6,693	47,917	3,025	48,961	3,510	68,381	3,120	7,957	3,120	856	3,464	13,417	3,464	13,417		
Drapery, curtain, and upholstery stores	2,892	154,627	3,254	20,220	2,997	21,426	2,892	36,026	2,111	2,745	2,111	623	2,512	6,406	2,263	6,406		
Home furnishings and equipment stores except appliances	4,493	306,748	6,025	25,218	3,020	29,097	4,493	91,092	3,790	16,122	3,790	646	4,043	13,172	4,033	12,936		
Household appliance stores	3,391	568,659	6,787	56,690	2,839	58,004	3,335	71,664	3,198	11,464	3,198	946	3,294	14,462	2,720	13,647		
Radio and television stores	5,030	470,493	8,358	42,375	4,253	46,109	5,030	73,914	3,716	8,146	3,716	1,033	4,809	21,870	4,301	20,964		
Music stores	3,333	443,406	12,368	33,079	2,313	38,259	3,199	51,872	1,224	11,499	1,224	2,322	2,878	43,229	2,715	37,031		
Eating and drinking places	68,977	7,480,019	245,497	607,683	52,145	704,992	65,967	1,100,356	49,415	166,246	49,415	28,756	61,111	453,125	56,166	415,690		
Eating places	50,733	5,999,698	191,193	491,713	39,405	568,869	48,354	844,133	36,234	132,074	36,234	23,527	44,671	358,938	40,932	322,865		
Drinking places	18,244	1,480,321	54,304	115,970	12,740	136,123	17,907	256,223	13,181	34,172	13,181	5,229	16,440	94,187	15,234	92,825		

Footnotes at end of table.

Table 1.10—Individuals With Both Sole Proprietorship Business and Investment Credit Property Attributable to Sole Proprietorships: Receipts, Net Income, Cost by Life Years, Qualified Investment, and Investment Credit, by Industry

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

Industry	Number of businesses	Business receipts	Depreciation	Net income (less deficit)	Net income		Number of returns	Adjusted gross income less deficit	Income tax available for investment credit		Returns with investment credit computation items							
					Number of businesses	Amount			Number of returns	Amount	Cost of property used for investment credit		Total	Attributable to sole proprietorship				
											Number of returns	Amount						
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)			
Wholesale and retail trade—Continued																		
Retail trade—Continued																		
Miscellaneous retail stores	142,400	8,413,914	202,947	612,654	84,805	770,965	136,830	2,037,428	86,273	314,885	86,153	30,861	101,720	546,008	95,758	489,539		
Drug stores and proprietary stores	4,699	1,088,755	13,558	110,681	4,091	113,937	4,351	131,040	3,517	26,332	3,517	2,140	4,095	30,265	3,822	26,520		
Liquor stores	8,421	1,534,710	18,584	69,453	5,599	79,048	8,359	156,234	5,763	25,507	5,763	3,680	82,182	7,032	72,943			
Used merchandise stores	11,208	416,038	13,431	32,281	6,761	50,079	11,147	151,556	6,832	24,064	6,832	2,072	8,871	39,469	8,225	39,248		
Sporting goods and bicycle shops	5,247	588,354	11,590	39,241	3,602	46,598	5,247	90,451	3,712	13,094	3,712	1,287	4,586	21,662	4,307	20,060		
Book stores	3,130	134,023	2,138	10,066	1,371	15,024	3,125	50,976	2,950	5,541	2,950	647	3,001	12,752	2,980	10,458		
Stationery stores	1,389	163,509	1,287	16,496	1,332	16,951	1,389	29,666	1,245	5,196	1,245	317	1,245	6,164	*1,180	*4,960		
Jewelry stores	6,416	260,215	6,103	35,789	4,612	39,578	6,415	88,613	4,192	13,793	4,192	661	5,121	14,141	4,814	13,171		
Hobby, toy, and game shops	3,601	131,600	3,414	—3,404	1,116	4,183	3,585	58,562	2,837	7,335	2,837	201	3,135	3,688	3,090	3,390		
Camera and photographic supply stores	532	113,126	743	9,068	*480	*9,405	532	18,639	497	3,796	497	43	507	834	507	834		
Gift, novelty, and souvenir shops	8,373	399,428	13,278	17,095	3,442	40,409	8,344	141,785	5,419	26,100	5,388	2,919	6,237	35,329	5,904	32,881		
Luggage and leather goods stores	*610	*10,029	*425	*—821	*26	*1,134	*610	*10,758	*562	*1,563	*562	*167	*608	*1,857	*608	*1,857		
Sewing, needlework, and piece goods stores	4,239	180,235	4,075	16,920	2,811	18,713	4,239	56,273	2,774	8,372	2,774	277	2,799	2,436	2,218	1,992		
Mail order houses	2,947	73,256	2,060	6,842	1,003	9,743	2,947	34,232	1,508	5,366	1,508	320	1,508	7,721	1,508	7,721		
Merchandising machine operators	6,229	356,386	33,494	18,586	2,308	29,012	6,076	83,636	3,398	14,974	3,398	2,599	4,377	44,963	4,104	39,447		
Direct selling organizations	40,020	461,132	10,091	51,384	24,657	74,756	38,873	387,882	17,768	50,231	17,729	3,770	18,655	74,415	17,736	60,252		
Fuel and ice dealers, except fuel oil dealers and bottled gas dealers	2,650	184,406	7,399	21,344	2,027	23,428	2,650	39,248	2,053	6,476	2,053	1,021	2,053	19,325	2,052	19,314		
Fuel oil dealers	3,016	449,240	6,198	21,668	2,961	22,444	3,016	35,067	1,880	4,799	1,880	1,288	2,330	12,984	1,483	12,984		
Liquified petroleum gas (bottled gas) dealers	954	208,062	5,190	16,924	934	17,191	939	18,618	856	3,863	806	1,269	856	19,188	851	18,816		
Florists	12,165	752,911	25,214	40,515	5,668	59,769	11,889	149,824	6,570	21,577	6,570	2,399	9,527	61,339	9,300	59,407		
Cigar stores and stands	*153	*11,997	*124	*—172	**	**	*153	*5,389	*151	*1,073	*151	*5	*152	*140	*151	*49		
New dealers and newsstands	*56	*2,180	*54	*394	**	**	*56	*372	*28	*30	*28	*30	*28	*373	*28	*373		
Other miscellaneous retail stores	16,345	893,022	24,296	82,304	9,947	99,131	16,184	298,607	11,761	45,703	11,761	3,749	14,383	54,781	13,858	42,862		
Retail trade not allocable	4,267	439,223	10,710	31,880	2,591	43,477	4,267	87,028	3,188	15,694	3,188	1,058	3,793	19,688	3,586	17,481		
Wholesale and retail trade not allocable	15,395	1,446,125	33,152	119,104	11,182	139,818	15,253	265,828	9,390	47,854	9,390	4,941	10,618	80,910	10,233	71,417		
Finance, insurance, and real estate	174,742	7,135,541	320,888	2,247,121	137,276	2,483,262	167,027	4,380,821	127,693	911,873	127,614	51,712	134,963	1,235,400	123,322	1,049,453		
Finance	5,913	386,455	9,285	90,285	4,173	119,268	5,876	188,838	3,785	61,554	3,785	3,099	4,053	39,425	2,905	25,579		
Banking and miscellaneous finance	668	37,311	*907	7,065	*591	*10,899	668	*19,881	*596	*4,629	*596	*286	*602	*4,401	*332	*2,255		
Credit agencies other than banks	1,544	34,515	1,717	9,249	1,206	17,457	1,544	29,830	1,092	9,981	1,092	352	1,105	6,473	890	6,024		
Security, commodity brokers, and services	3,701	314,629	6,661	73,971	2,376	90,912	3,669	139,127	2,097	46,944	2,097	2,461	2,346	28,551	1,683	17,300		
Security brokers and dealers, except underwriting syndicates	1,991	146,752	3,317	18,257	970	30,445	1,980	51,320	902	18,578	902	1,009	1,060	15,057	935	11,441		
Commodity contracts brokers, exchanges, and services	1,710	167,877	3,344	55,714	1,406	60,467	1,699	87,807	1,195	28,366	1,195	1,452	1,286	13,494	748	5,859		
Insurance agents, brokers, and service	52,775	244,7354	64,894	997,433	45,858	1,026,297	51,392	1,482,599	43,717	280,827	43,717	43,638	13,530	46,025	236,909	43,604	210,264	
Real estate	116,054	4,301,732	246,710	1,159,403	87,245	1,337,697	111,923	2,709,184	80,191	569,492	80,191	35,083	84,885	959,066	76,723	813,610		
Operators and lessors of buildings	5,737	494,817	84,985	—10,357	3,451	43,999	5,393	140,978	3,464	44,085	3,464	2,119	2,661	2,122	44,765	1,912	35,181	
Lessors, other than buildings	5,718	31,502	15,394	—36,078	902	5,135	5,710	111,866	2,119	28,502	2,119	2,119	2,122	44,765	67,101	712,678		
Real estate agents, brokers, and managers	97,127	3,176,937	126,723	1,076,490	77,111	1,145,972	94,975	2,239,088	69,250	437,939	69,250	25,721	73,532	807,838	*776	*164		
Title abstract companies	*473	*33,771	*1,060	*13,894	*473	*13,894	*473	*12,033	*163	*3,777	*163	*66	*169	*776	*776	*723		
Subdividers and developers, except cemeteries	2,876	367,908	12,488	45,798	1,667	56,520	2,857	85,944	1,849	27,195	1,849	2,814	1,934	42,284	1,622	23,688		
Cemetery subdividers and developers	*158	*231	*9	*134	*141	*153	*158	*6,808	*141	*1,456	*141	*6	*141	*65	*124	*44		
Combined real estate, insurance, loans, and law offices	3,965	196,566	6,051	69,522	3,500	72,024	3,965	112,467	3,199	26,538	3,199	1,653	3,344	26,203	2,976	19,961		
Services	743,948	31,867,964	1,689,100	9,950,469	575,303	10,850,559	689,077	18,053,400	667,368	3,862,635	667,186	238,879	627,123	3,993,217	582,997	3,388,135		
Hotels and other lodging places	27,300	1,430,014	180,741	131,350	16,038	206,615	25,478	428,052	18,737	74,396	18,737	11,177	21,360	203,212	20,128	185,855		
Hotels	1,704	111,213	11,312	840	685	10,524	1,703	21,471	1,030	4,568	1,030	1,096	1,532	14,850	1,517	12,053		
Motels, motor hotels, and tourist courts	15,436	969,037	130,159	95,231	9,314	137,208	14,989	266,303	10,556	48,669	10,556	8,456	12,458	129,940	11,366	117,180		
Rooming and boarding houses	641	75,024	4,063	4,179	*264	*6,086	641	*12,328	*466	*1,483	*466	*270	*505	*4,389	*505	*4,389		
Sporting and recreational camps	2,940	111,320	9,093	6,077	*1,308	*13,271	2,940	37,070	2,211	4,943	2,211	306	3,230	33,179	2,253	32,735		
Trailing parks and camp sites	6,579	163,420	26,114	25,023	4,467	39,526	6,305	90,880	4,474	14,733	4,474	1,047	4,545	20,854	4,487	19,498		
Organizational hotels and lodging houses, on a membership basis																		

Table 1.10—Individuals With Both Sole Proprietorship Business and Investment Credit Property Attributable to Sole Proprietorships: Receipts, Net Income, Cost by Life Years, Qualified Investment, and Investment Credit, by Industry

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

Industry	Number of businesses	Business receipts	Depreciation	Net income (less deficit)	Net income		Number of returns	Adjusted gross income less deficit	Income tax available for investment credit		Investment credit		Returns with investment credit computation items					
					Number of businesses				Number of returns									
					Number of businesses	Amount			Number of returns	Amount	Number of returns	Amount	Number of returns	Total	Attributable to sole proprietorship	Wholly		
Services—Continued	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)		
Personal services	125,023	3,584,003	200,979	700,924	96,865	761,460	119,379	1,662,394	80,838	226,957	80,838	24,243	92,562	415,468	88,221	396,128		
Coin-operated laundries and dry cleaning	12,500	352,136	45,605	24,167	7,366	38,419	12,276	139,142	7,343	18,905	7,343	4,774	8,276	94,529	7,004	90,318		
Other laundry, cleaning, and garment services	16,703	873,516	47,531	162,644	13,942	166,873	16,323	266,005	12,254	31,490	12,254	5,445	14,979	86,430	14,172	84,451		
Photographic studios, portrait	15,666	317,855	21,639	36,561	7,975	55,434	15,666	212,415	11,326	29,272	11,326	2,457	14,529	42,506	13,751	36,982		
Beauty shops	44,447	1,126,647	37,581	252,965	36,899	264,722	43,287	571,661	29,348	73,468	29,348	6,931	30,947	87,145	30,237	83,855		
Barber shops	6,235	117,531	3,903	41,602	5,709	43,295	5,736	59,268	3,681	5,699	3,681	1,076	4,929	14,718	4,908	13,693		
Shoe repair and hat cleaning shops	*1,277	*30,598	*1,170	*6,744	*1,019	*7,071	*878	*13,139	*878	*1,717	*878	*212	*878	*2,469	*858	*2,396		
Funeral service and crematories	5,018	505,982	32,778	100,808	4,597	105,213	4,993	148,248	4,205	32,553	4,205	1,628	4,893	55,872	4,693	53,471		
Miscellaneous personal services	23,177	259,738	10,772	75,433	19,356	80,433	22,275	252,516	11,803	33,853	11,803	1,720	13,131	31,799	12,598	30,962		
Business services	120,688	3,789,788	287,328	885,039	88,504	1,023,803	117,410	2,679,175	90,062	513,707	90,043	47,185	98,009	749,985	89,727	597,802		
Advertising	4,624	243,496	7,077	42,559	3,343	47,120	4,624	105,154	3,527	20,146	3,527	1,106	3,589	15,908	3,055	10,639		
Services to buildings	15,650	501,362	21,397	130,230	14,285	131,999	15,650	242,959	12,698	25,018	12,698	3,273	14,513	63,123	13,515	59,790		
Computer and data processing services	4,003	109,490	13,251	18,607	2,165	27,173	3,993	110,664	3,653	20,670	3,653	4,270	3,692	92,912	3,228	84,095		
Management and public relations	28,163	679,157	25,435	307,431	22,057	334,334	27,937	864,853	20,860	187,896	20,841	9,248	23,286	141,713	20,932	104,062		
Equipment rental and leasing	11,674	602,784	158,493	11,671	5,357	65,715	11,663	338,140	8,831	89,087	8,831	16,989	9,237	243,484	7,714	177,505		
Other business services	56,574	1,653,499	61,675	374,541	41,297	417,462	55,121	1,017,405	40,493	170,890	40,493	12,299	43,692	192,845	41,283	161,651		
Automobile repair and services	60,600	3,677,996	158,190	491,965	47,733	533,574	59,753	878,586	44,352	123,500	44,352	18,203	52,862	385,763	49,398	356,015		
Automotive rentals, without drivers	4,513	177,645	42,137	28,218	2,919	35,495	4,506	102,179	3,050	25,223	3,050	6,205	3,751	122,496	3,424	107,257		
Automobile parking	460	36,550	586	9,402	457	9,409	*447	*7,809	*316	*1,566	*316	*151	*316	*2,185	*316	*2,185		
Automotive top and body repair shops	11,583	718,547	18,575	93,469	9,161	103,732	11,583	154,379	8,020	17,912	8,020	1,752	10,888	42,926	10,009	42,523		
General automotive repair shops	29,337	1,823,839	53,943	256,885	24,885	269,973	28,940	413,035	23,822	48,792	23,822	6,414	27,423	118,649	25,848	111,506		
Other automotive repair shops	5,224	497,466	11,114	52,803	3,519	56,423	5,165	82,307	4,141	10,524	4,141	1,021	4,685	23,009	4,685	23,009		
Automotive services, except repair	9,483	423,949	31,835	51,188	6,792	58,542	9,274	118,877	5,003	19,483	5,003	2,660	5,789	76,498	5,116	69,535		
Miscellaneous repair services	54,058	1,366,772	78,359	333,202	41,588	351,950	53,895	773,069	44,985	86,777	44,985	11,090	50,317	199,855	48,825	197,132		
Radio and tv repair shops	4,214	101,915	4,268	15,733	2,423	17,514	4,214	56,580	4,101	5,918	4,101	420	4,147	18,394	4,094	18,335		
Electrical repair shops, except radio and tv	5,974	216,452	7,585	48,093	4,879	49,473	5,841	82,743	4,101	9,038	4,101	1,359	4,919	20,581	4,879	20,512		
Reupholstery and furniture repair	5,282	159,399	6,477	39,303	4,059	41,225	5,282	75,217	3,796	7,350	3,796	660	4,680	14,355	4,613	14,125		
Other miscellaneous repair shops	38,588	889,006	60,029	230,073	30,227	243,738	38,558	558,529	32,987	64,471	32,987	8,651	36,571	146,525	35,239	144,160		
Motion pictures	4,384	98,870	24,368	—6,522	2,401	17,953	4,127	115,870	2,866	28,969	2,866	2,734	4,708	3,932	72,530	3,353	62,675	
Motion picture production, distribution, and services	3,721	81,883	21,601	—6,876	1,958	16,959	3,464	108,016	2,699	26,968	2,699	4,689	3,313	71,508	3,268	62,475		
Motion picture theaters	663	16,987	2,767	—646	*443	*994	663	*7,854	*169	*2,001	*35	*19	*619	*1,022	*85	*200		
Amusement and recreation services, except motion pictures	61,396	1,657,097	190,953	152,653	33,334	347,394	60,550	1,035,362	36,564	242,736	36,564	18,058	45,482	331,571	41,731	273,727		
Producers, orchestras, and entertainers	29,081	500,323	44,746	141,068	17,453	177,879	29,000	458,807	18,874	101,426	18,874	5,732	23,849	100,456	22,191	81,341		
Billiard and pool establishments	*1,282	*17,712	*1,311	*1,968	*556	*2,540	*1,282	*4,762	*556	*149	*556	*74	*1,033	*4,630	*1,033	*4,630		
Bowling alleys	1,621	209,926	20,377	30,989	1,482	32,352	1,618	28,517	1,043	4,882	1,043	977	1,170	19,522	1,125	18,355		
Professional sports clubs and promoters	278	40,415	1,136	7,327	*255	*8,259	278	16,767	270	5,595	270	283	270	3,183	*206	*1,054		
Racing, including track operation	8,486	198,832	53,371	—93,598	1,447	16,263	8,660	217,424	3,398	68,728	3,398	3,251	4,624	65,096	3,869	48,392		
Other amusement and recreation services	20,648	689,889	70,012	64,899	12,141	110,101	20,265	309,065	12,423	61,956	12,423	7,741	14,536	138,684	13,307	119,955		
Medical and health services	140,563	10,974,011	373,042	5,090,085	130,379	5,140,552	137,103	6,267,808	127,748	1,499,892	127,721	63,213	133,650	946,297	123,171	806,496		
Offices of physicians	60,887	5,153,793	148,174	2,819,480	56,007	2,846,876	59,495	3,618,879	58,034	965,303	58,007	30,041	58,384	409,617	53,333	335,136		
Offices of dentists	41,321	3,589,043	142,383	1,532,953	38,756	1,543,987	41,165	1,603,687	38,543	340,512	38,543	22,156	40,805	355,149	37,317	310,162		
Offices of osteopathic physicians	1,086	87,526	2,168	54,279	1,086	54,279	1,036	53,558	961	13,009	961	310	978	5,739	961	5,448		
Offices of chiropractors	5,275	261,677	15,765	123,457	5,229	123,924	5,025	133,513	4,580	22,636	4,580	1,701	5,018	35,242	4,815	33,927		
Offices of optometrists	7,696	547,596	19,352	192,410	7,616	192,920	7,437	233,981	7,393	43,515	7,393	3,025	7,432	37,280	7,214	32,828		
Registered and practical nurses	2,211	21,468	*950	*13,518	2,150	13,557	2,211	*22,702	*1,275	*2,709	*1,275	*179	*1,275	*4,105	*1,264	*3,974		
Nursing and personal care facilities	3,638	604,014	20,583	50,662	2,970	56,593	3,554	76,200	2,593	14,121	2,593	1,617	3,342	41,073	3,310	38,812		
Hospitals	87	52,517	*797	*3,075	*82	*3,872	87	*4,753	*81	*2,329	*81	*76	*82	*1,095	*75	*1,010		
Medical laboratories	422	60,084	1,978	18,256	405	18,516	422	24,377	358	7,356	358	456	358	4,881	314	2,257		
Dental laboratories	3,844	145,794	6,089	53,543	3,844	53,543	3,844	76,839	3,614	11,101	3,614	653	3,660	11,372	3,119	10,778		
Other medical and health services	14,096	450,499	14,803	228,452	12,234	232,885	13,725	419,319	12,316	77,301	12,316	2,999	12,316	40,744	11,449	32,164		
Legal services	43,424	2,408,979	73,467	1,154,148	36,998	1,181,034	43,299	1,703,913	39,056	388,043	39,056	16,101	41,318	289,769	36,297	185,263		
Educational services	19,110	253,391	15,051	49,388	12,624	60,394	19,052	302,721	12,807	48,389	12,807	2,387	13,691	54,231	13,323	46,656		
Engineering and architectural services	18,004	932,451	35,360	289,506	16,017	299,441	17,755	471,240	14,902	87,305	14,902	5,466	17,225	85,788	18,866	82,694		
Accounting, auditing, and bookkeeping services	41,120	1,064,164	46,283	456,166	36,128	461,676	41,0											

Table 1.10—Individuals With Both Sole Proprietorship Business and Investment Credit Property Attributable to Sole Proprietorships: Receipts, Net Income, Cost by Life Years, Qualified Investment, and Investment Credit, by Industry—Continued

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

Industry	Returns with investment credit computation items—Continued															
	Cost of property used for investment credit—Continued															
	Attributable to sole proprietorships—Continued		Life years—All property								Life years—New property					
	In part		3 under 5 years				5 under 7 years				7 or more years		Life years not stated		Total	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)
All Industries	104,424	2,932,886	873,254	4,029,614	1,021,260	4,685,921	1,827,283	17,218,477	2,511	21,226	2,202,590	18,894,504	623,588	2,749,422	733,167	3,201,794
All nonfarm industries	75,004	1,896,805	623,768	3,188,151	652,149	3,178,131	971,274	8,027,351	2,364	18,489	1,385,977	10,248,588	456,400	2,146,415	514,970	2,253,006
Agriculture, forestry, and fishing	31,637	1,092,889	274,750	985,767	398,193	1,831,659	891,042	9,542,706	407	8,280	886,910	8,828,321	186,248	705,000	238,796	1,014,833
Farms	29,420	1,036,181	249,488	841,463	369,111	1,509,790	856,015	9,191,126	147	2,737	816,613	8,445,016	167,096	603,007	218,197	946,790
Field crop	14,374	499,738	106,703	417,701	149,121	768,089	347,789	4,428,560	*69	*2,421	334,397	4,125,649	74,372	304,036	92,251	464,995
Vegetable and melon	450	40,270	2,231	39,085	4,069	21,469	5,058	125,840	—	—	6,202	165,342	741	31,849	3,056	18,123
Fruit and tree nut	1,968	56,522	9,176	31,103	6,591	45,282	26,685	440,519	*67	*27	26,753	370,708	6,309	24,478	5,978	37,980
Horticultural specialty	*313	*7,154	4,942	5,000	1,566	6,361	5,644	37,113	—	—	8,737	40,512	3,221	2,946	3,651	2,397
Beef cattle feedlots	125	10,446	2,704	7,834	361	3,019	2,360	24,558	—	—	3,316	31,794	2,676	6,981	327	2,397
Beef cattle, except feedlots	4,163	219,130	53,181	162,464	84,613	281,094	170,548	1,369,550	*4	*44	161,268	1,232,724	35,316	133,400	44,999	188,557
Hogs, sheep, and goats	2,520	74,961	22,606	45,820	41,763	98,376	90,219	862,286	**	**	84,171	728,791	15,478	22,336	24,258	63,146
Dairy farms	651	19,519	24,912	69,189	41,675	124,393	131,054	1,243,199	—	—	113,735	1,044,817	13,196	32,976	19,799	47,558
Poultry and eggs	62	3,244	6,065	12,228	13,525	53,887	21,845	181,273	**	**	23,368	192,865	5,624	2,027	8,699	42,528
General livestock, except animal specialty	2,103	50,011	5,287	22,769	9,918	50,956	20,702	168,407	**	**	20,123	175,573	2,921	18,549	6,537	38,712
Animal specialty	636	18,949	2,154	9,562	5,205	22,612	15,234	87,680	**	**	14,283	100,549	1,743	7,803	4,909	16,709
Farms not allocable	2,055	36,237	9,527	18,708	10,704	34,252	18,879	222,161	—	—	20,250	236,592	5,499	15,626	6,238	24,430
Agricultural services	1,815	34,805	19,380	127,921	20,220	96,073	26,331	190,856	*260	*6,523	39,308	268,760	14,648	88,188	13,415	51,396
Veterinary services	552	5,284	2,025	14,283	2,416	5,665	5,297	18,562	*260	*6,523	6,769	33,078	1,851	12,326	1,963	4,040
Livestock breeding	*51	*1,452	*527	*2,073	*696	*3,539	*790	*16,118	—	—	934	7,720	*418	*1,661	*324	*823
Animal services, except livestock breeding and veterinary	692	10,083	2,694	12,000	3,972	15,271	3,743	18,344	—	—	5,862	26,447	1,504	5,071	2,501	8,211
Landscape and horticultural services	*339	*13,496	10,457	39,582	8,297	37,876	8,488	56,802	—	—	16,731	82,487	7,623	20,680	6,639	23,399
Other agricultural services	181	4,490	3,677	59,983	4,839	33,922	8,013	80,832	—	—	9,012	119,028	3,252	48,450	1,928	15,123
Forestry	*124	*3,392	731	2,012	1,790	9,227	2,468	20,936	—	—	2,417	19,824	694	1,434	1,286	4,035
Fishing, hunting, and trapping	278	18,311	5,151	14,371	5,012	16,569	6,228	139,786	—	—	8,572	93,821	3,810	12,371	3,898	10,712
Mining	5,992	403,200	9,518	81,338	9,160	106,453	21,140	691,968	*48	*568	24,147	739,002	8,730	72,901	7,865	81,133
Metal mining	*167	*3,543	259	503	504	857	177	4,727	—	—	497	3,588	*40	*138	392	726
Coal mining	67	19,606	277	11,680	369	33,074	235	45,254	—	—	525	71,880	270	10,768	336	24,365
Oil and gas extraction	5,522	368,398	8,347	65,625	7,290	63,044	19,372	573,419	*48	*568	21,806	597,346	7,872	59,846	6,903	52,761
Nonmetallic minerals, except fuels	236	11,653	633	3,531	997	9,478	1,356	68,568	—	—	1,319	66,188	548	2,149	234	3,281
Construction	4,939	116,883	115,380	543,136	110,904	504,268	118,525	1,042,522	*858	*5,061	196,898	1,468,168	82,326	394,729	88,060	342,177
General building contractors and operative builders	1,580	31,257	29,494	124,684	26,576	110,466	22,088	169,656	—	—	45,041	305,216	21,236	95,538	21,894	86,071
General building contractors	1,333	17,864	28,728	120,206	26,047	107,256	20,769	153,220	—	—	43,658	288,209	20,526	91,403	21,431	83,611
Operative builders	247	13,393	766	4,478	529	3,210	1,319	16,436	—	—	1,383	17,007	710	4,135	2,460	—
Heavy construction contractors	631	21,953	6,224	67,475	7,031	69,633	9,153	209,541	*5	*107	10,664	235,819	4,085	56,191	5,164	40,231
Highway and street construction	*73	*10,732	1,388	6,534	1,954	16,892	2,266	52,974	*5	*107	2,662	53,849	1,222	5,633	1,277	11,444
Heavy construction, except highway	558	11,221	4,836	60,941	5,077	52,741	6,867	156,567	—	—	8,002	181,970	2,863	50,558	3,887	28,787
Special trade contractors	2,257	51,173	75,722	327,803	73,372	304,165	80,445	609,079	*853	*4,954	132,703	854,452	54,868	231,981	57,887	200,424
Plumbing, heating, and air conditioning	*20	*1,169	10,228	51,955	9,842	45,732	9,297	43,818	*260	*37	17,725	105,610	7,988	41,750	7,988	37,033
Painting, paper hanging, and decorating	*25	*65	5,042	17,090	7,471	20,392	4,697	11,554	—	—	11,419	36,589	3,804	12,316	5,781	14,205
Electrical work	*86	*2,576	7,981	29,581	5,803	23,823	5,650	25,301	—	—	11,527	60,182	5,792	21,813	4,599	18,332
Masonry, stonework, tile setting, and plastering	*360	*609	11,334	53,386	11,584	40,044	13,496	76,165	—	—	17,997	106,535	7,605	41,958	8,189	28,520
Carpentering and flooring	*535	*4,706	14,865	38,848	13,064	23,976	17,628	31,723	*133	*2,405	31,316	74,590	12,431	33,655	11,358	19,604
Roofing and sheet metal work	*260	*395	4,315	15,595	4,784	9,294	3,642	13,006	—	—	6,915	25,185	3,124	11,402	4,003	5,920
Concrete work	*84	*9,162	3,159	13,576	2,049	15,917	3,491	40,345	*460	*2,512	5,160	53,912	2,100	10,627	1,848	13,249
Water well drilling	*43	*9,045	1,714	23,249	2,460	11,788	1,761	56,760	—	—	2,309	58,963	947	7,989	796	3,553
Miscellaneous special trade contractors	844	23,406	17,084	84,523	16,315	113,199	20,783	310,407	—	—	28,336	332,876	11,067	50,471	13,304	60,008
Contractors not allocable	*471	*12,500	3,940	23,174	3,925	20,004	6,839	54,246	—	—	8,488	72,679	2,137	13,019	3,115	15,451

Table 1.10—Individuals With Both Sole Proprietorship Business and Investment Credit Property Attributable to Sole Proprietorships: Receipts, Net Income, Cost by Life Years, Qualified Investment, and Investment Credit, by Industry—Continued

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

Industry	Returns with investment credit computation items—Continued															
	Cost of property used for investment credit—Continued															
	Attributable to sole proprietorships—Continued		Life years—All property								Life years—New property					
	In part		Life years—All property				Life years not stated				Total		3 under 5 years		5 under 7 years	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	
Manufacturing	2,045	72,778	21,545	128,518	24,591	148,815	41,818	433,883	*134	*578	51,671	537,758	16,018	91,351	19,818	114,935
Food and kindred products	*40	*971	602	2,721	746	2,888	1,302	14,787			1,724	16,042	328	1,429	729	2,685
Textile mill products			*56	*4			*308	*1,105			*336	*612	*56	*4		*558
Apparel and other textile products	*7	*262	480	825	673	613	1,525	5,149			1,828	6,182	464	590	*269	63,666
Lumber and wood products, except furniture	906	33,208	9,016	71,912	7,574	82,128	9,135	142,865			12,520	212,705	6,095	43,385	5,581	*579
Furniture and fixtures	**	**	580	3,352	822	861	452	2,125			1,318	4,688	526	3,244	*817	
Printing, publishing, and allied industries	435	11,738	2,420	6,846	2,995	12,831	9,206	71,825			8,726	73,840	1,598	4,067	2,817	11,967
Chemicals and allied products	*43	*959	*65	*559	*146	*1,073	*448	*5,138			473	5,123	*48	*371	*141	*861
Leather and leather products	**	**	*6	*67	*5	*150	*11	*36			*11	*250	*6	*67	*5	*150
Stone, clay, and glass products	*135	*623	1,101	3,335	1,982	4,880	2,743	13,018			3,538	16,735	973	2,583	1,901	4,348
Primary metal industries			*56	*51	*178	*5,369	*321	*5,030			*185	*6,156	*46	*173	*5,362	
Fabricated metal products	*13	*845	1,669	4,875	1,684	5,234	2,442	15,720	**	**	2,994	19,101	951	4,116	1,176	2,790
Machinery, except electrical	*322	*15,306	2,536	25,090	2,549	12,627	7,947	80,585			8,292	102,004	2,006	23,261	1,569	8,541
Electrical and electronic equipment	*62	*2,527	480	771	580	3,509	829	7,643			1,435	9,442	472	694	446	1,705
Transportation equipment	*45	*1,364	*782	*3,196	*1,033	*3,533	*729	*6,289			1,589	8,064	*782	*2,451	*875	*881
Other manufacturing industries	**	**	1,561	3,948	3,322	12,337	3,587	26,556	**	**	5,969	34,894	1,532	3,913	2,917	9,433
Manufacturing not allocable			*135	*1,166	*202	*1,484	*733	*35,992			*733	*21,821	*135	*1,166	*202	*1,409
Transportation, communication, electric, gas and sanitary services	3,072	150,462	38,828	399,519	38,349	689,275	43,888	842,282	*28	*1,560	60,823	1,176,235	19,351	204,542	22,959	425,532
Local and interurban passenger transit	*25	*432	4,809	28,119	2,164	17,006	1,903	5,922			4,349	20,464	2,579	14,528	1,208	3,567
Taxis			3,384	15,637	*1,026	*5,358	*833	*1,965			3,210	16,030	*2,393	*12,520	*778	*3,176
Other passenger transportation	*25	*432	1,425	12,428	1,138	11,648	1,070	3,957			1,139	4,434	*186	*2,008	*430	*391
Trucking and warehousing	2,057	109,436	28,576	336,514	29,436	551,999	33,165	687,230	*28	*1,560	45,176	947,255	13,354	161,968	16,961	334,435
Trucking, local and long distance	1,888	108,854	28,255	336,035	28,967	551,161	31,759	680,786	*28	*1,560	44,009	939,107	13,312	161,763	16,743	334,337
Public warehousing and trucking terminals	*169	*582	*321	*479	*469	*838	*1,406	*26,444			1,167	8,148	*42	*205	*216	*98
Water transportation	*547	*10,316	928	5,930	173	1,207	951	25,370			1,112	23,574	457	5,240	*131	*871
Air transportation	51	6,693	467	2,088	592	52,857	1,224	22,659			1,326	62,848	418	1,829	397	47,383
Transportation services	*166	*7,566	1,001	10,610	2,034	19,316	2,705	26,257			3,522	44,231	888	10,010	1,419	17,205
Passenger transportation arrangement	*151	*1,233	272	1,641	426	341	1,568	5,827			1,675	7,135	175	1,204	425	314
Freight transportation arrangement			*188	*1,939	*1,333	*16,699	*420	*2,771			1,288	18,904	*188	*1,924	*721	*14,682
Other transportation services	*15	*6,333	541	7,030	275	2,276	719	17,659			559	18,192	*525	*6,882	*273	*2,209
Communication	168	13,330	406	4,218	662	3,713	981	33,155			1,523	23,334	406	4,218	662	3,710
Electric and gas service	**	**	*10	*79	*7	*66	*145	*6,661			*160	*609	*10	*79	*7	*64
Sanitary services	**	**	2,631	11,961	3,281	23,111	2,824	35,028			3,655	53,920	1,239	6,670	2,174	18,297
Wholesale and retail trade	12,587	302,578	144,724	578,460	162,172	602,392	251,371	1,752,932	*287	*1,490	339,387	2,061,078	101,336	422,637	129,018	433,147
Wholesale trade	2,732	74,328	25,604	148,437	21,749	125,272	35,628	322,664	*17	*226	51,119	466,667	19,365	109,882	17,345	95,575
Motor vehicles and automotive equipment	*30	*4,681	2,211	11,920	972	4,426	1,873	16,574			3,512	26,670	1,711	10,363	810	3,883
Lumber and construction materials	425	4,538	663	2,725	996	8,716	1,126	10,313			1,273	16,926	411	915	941	7,328
Electrical goods	*7	*1,592	415	2,039	333	687	554	10,991			600	12,947	396	1,901	264	367
Hardware, plumbing, and heating equipment	*33	*337	298	1,723	245	865	922	5,016			1,167	6,576	278	1,400	199	740
Farm machinery and equipment	*99	*2,526	940	6,727	989	7,440	2,902	33,209	*5	*11	2,785	33,387	617	4,572	580	3,541
Other machinery, equipment, and supplies	122	10,228	2,325	13,483	1,301	8,540	2,989	31,708	*5	*9	4,398	40,024	2,117	11,562	1,155	7,450
Other durable goods	416	14,020	3,708	25,445	3,999	12,232	6,651	39,563			8,921	55,422	2,907	16,491	3,231	8,028
Drugs, chemicals, and allied products	*5	*155	1,286	4,270	380	810	1,758	10,096			2,349	12,106	803	2,718	173	745
Apparel, piece goods, and notions	*159	*384	1,536	13,735	745	15,541	1,319	2,250			2,554	31,036	1,536	13,271	745	15,515
Groceries and related products	203	6,470	3,827	21,023	2,634	14,285	3,007	33,686			4,860	49,712	2,363	14,708	1,948	8,678
Farm-product raw materials	109	7,113	1,060	5,091	1,423	14,325	1,909	44,789	**	**	2,822	51,897	922	4,113	1,263	8,508
Alcoholic beverages	14	*704	248	1,898	265	2,500	599	2,866			763	5,583	104	1,042	250	1,910
Other nondurable goods	491	15,696	3,807	22,948	6,322	29,947	7,325	71,268	**	**	9,787	97,630	2,529	13,092	4,957	24,928
Wholesalers not allocable	619	5,884	3,290	15,410	1,145	4,958	2,694	10,335			5,128	26,751	2,671	13,734	829	3,954

Table 1.10—Individuals With Both Sole Proprietorship Business and Investment Credit Property Attributable to Sole Proprietorships: Receipts, Net Income, Cost by Life Years, Qualified Investment, and Investment Credit, by Industry—Continued

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

Industry	Returns with investment credit computation items—Continued																
	Cost of property used for investment credit—Continued																
	Attributable to sole proprietorships—Continued		Life years—All property								Life years—New property						
	In part	Attributable to sole proprietorships—Continued		Life years—All property				Life years—New property				Total	3 under 5 years	5 under 7 years			
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount			
	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	
Wholesale and retail trade—Continued																	
Retail trade	9,476	218,757	114,758	407,739	136,432	468,176	209,894	1,380,578	*270	*1,264	279,361	1,525,142	78,418	283,746	108,418	330,011	
Building materials, paint, hardware, garden supply, and mobile home dealers	816	15,608	6,390	29,234	7,642	35,388	10,362	80,043			13,675	100,021	4,272	17,458	5,902	18,815	
Lumber and other building materials dealers	*274	*5,888	1,795	12,300	1,333	11,368	2,163	24,600			2,685	28,179	1,239	6,861	1,084	4,315	
Paint, glass, and wallpaper stores			*689	*381	1,057	2,873	*662	*1,376			1,380	3,073	*617	*178	*678	*1,891	
Hardware stores	83	1,223	2,815	9,011	2,677	5,778	4,548	21,247			5,538	27,586	1,553	4,882	2,280	3,997	
Retail nurseries and garden supply stores	*412	*5,652	677	5,137	2,209	11,710	1,950	14,473			3,090	24,803	635	4,110	1,437	7,104	
Mobile home dealers	47	1,935	414	2,405	366	3,661	1,039	18,347			982	16,380	228	1,427	223	1,508	
General merchandise stores	*290	*2,814	2,100	5,923	3,474	9,305	4,451	19,862			5,866	17,675	1,059	3,652	2,004	6,279	
Variety stores	*254	*2,362	*559	*549	1,352	3,036	568	3,625			1,219	5,211	*155	*385	*700	*2,874	
Other general merchandise stores	*36	*452	1,541	5,874	2,122	6,269	3,885	16,237			4,647	12,464	904	3,267	1,304	3,405	
Food stores	778	21,696	11,855	41,352	16,243	74,674	26,560	207,366			34,269	220,359	7,574	28,714	12,479	59,600	
Grocery stores	617	19,528	7,609	22,428	11,077	52,487	16,290	151,869			22,617	140,665	4,659	14,108	8,679	40,019	
Meat and fish markets, including freezer provisions	*6	*206	745	3,068	1,490	3,671	1,529	5,435			2,741	10,330	610	2,996	1,111	2,502	
Fruit stores and vegetable markets			*961	*3,562	*957	*3,964	1,624	8,900			1,754	15,117	*703	*3,504	*814	*3,932	
Candy, nut, and confectionery stores			*369	*2,663	*559	*177	*816	*2,403			*1,197	*4,950	*369	*2,663	*313	159	
Dairy products stores	*6	*794	*523	*2,388	*452	*11,757	947	8,535			1,202	15,549	*10	*54	*432	*11,690	
Retail bakeries	*124	*434	*600	*3,639	*707	*647	1,518	19,853			2,478	19,785	*548	*2,241	*705	*824	
Miscellaneous food stores	*25	*734	*646	*3,606	*1,001	*1,971	1,936	10,371			2,280	13,963	*675	*3,148	*425	*674	
Automotive dealers and service stations	2,319	61,535	23,568	83,197	24,440	96,559	41,322	277,055	25	345	50,937	312,659	14,691	55,238	19,021	66,713	
Motor vehicle dealers—new car dealers (franchised)	96	2,481	798	9,082	719	3,119	1,965	8,985			2,069	17,129	443	7,923	.667	2,552	
Motor vehicle dealers—used cars only	501	22,121	2,105	3,531	3,299	20,305	4,239	26,459			6,405	43,062	1,274	2,622	2,910	16,673	
Auto and home supply stores	*63	*655	4,793	15,166	2,254	7,833	5,105	28,874			5,735	30,472	2,307	7,917	1,771	6,496	
Gasoline service stations	1,394	33,222	14,590	46,777	15,510	57,560	26,152	194,512	*5	*5	32,389	193,283	9,703	30,073	11,485	35,961	
Boat dealers	*244	*2,202	795	5,817	832	1,497	1,699	10,148			1,695	14,571	602	4,722	666	748	
Recreational vehicles	**	**	314	1,790	1,029	1,025	762	2,654	*20	*340	1,265	4,940	209	1,205	859	834	
Motorcycle dealers	*5	*148	*101	*690	578	3,168	767	889			899	2,671	*81	*467	445	1,401	
Miscellaneous aircraft and automotive dealers	**	**	*72	*344	*219	*2,052	633	4,534			480	6,531	*72	*309	*218	*2,048	
Apparel and accessory stores	552	12,227	4,608	17,791	8,253	20,425	13,377	78,906			17,093	93,700	3,041	14,413	6,998	17,859	
Men's and boys' clothing and furnishings stores			*201	*569	*536	*672	1,383	3,739			1,658	4,965	*201	*554	*536	*672	
Women's ready-to-wear stores	*406	*7,063	1,285	4,450	2,489	10,833	3,226	17,049			5,232	28,850	*731	*3,621	*2,459	10,397	
Women's accessory and specialty stores	*20	*404	*170	*20	*102	*693	*288				*693	*429	*20	*123	*20	*18	
Children's and infant wear stores	*20	*199	*152	*753	*20	*88	*416	*1,053			*416	*1,247	*132	*666	*20	*88	
Family clothing stores	*53	*600	1,600	5,916	2,624	4,543	2,354	38,381			2,919	33,130	*650	*3,999	1,593	3,219	
Shoe stores	*43	*3,305	*609	*2,885	*873	*1,624	2,621	15,515			3,264	16,236	*566	*2,489	*739	*1,597	
Furriers and fur shops			*59	*160			*101	*54			*101	*120	*59	*90			
Apparel and accessory stores, not elsewhere classified	*10	*656	682	2,888	1,691	2,563	2,583	4,747			2,810	8,723	682	2,871	1,631	1,868	
Furniture and home furnishings stores	430	8,766	12,795	55,916	9,738	31,139	15,163	74,474			23,561	117,683	7,627	35,045	8,485	23,671	
Furniture stores	*57	*611	4,038	14,075	2,341	8,501	3,865	26,394			7,030	40,808	2,825	9,907	2,224	7,409	
Floor covering stores				1,976	4,719	1,138	4,522	2,134	4,178			2,948	10,573	*886	*2,843	*834	*4,340
Drapery, curtain and upholstery stores					*1,169	*3,391	*466	*383	*1,139	*2,632		1,577	4,482	*443	*1,603	*466	*357
Home furnishings and equipment stores except appliances	*10	*236	1,377	7,803	1,584	2,515	2,204	2,858			3,102	7,169	730	3,407	1,023	1,487	
Household appliance stores	*156	*815	1,788	7,184	1,544	4,406	1,464	2,870			2,413	11,169	1,108	5,982	1,391	2,670	
Radio and television stores	*44	*906	1,872	9,082	1,715	7,542	2,283	5,247			3,759	16,853	1,355	7,318	1,676	4,626	
Music stores	*163	*6,198	575	9,662	950	3,270	2,074	30,295			2,832	26,629	*280	*3,985	771	2,782	
Eating and drinking places	1,194	37,435	17,509	46,522	24,230	93,059	40,240	313,544			48,196	291,912	13,233	37,541	19,304	57,187	
Eating places	1,181	36,073	13,047	35,035	18,118	64,755	29,510	259,147			35,368	243,129	9,498	27,916	13,897	41,648	
Drinking places	*13	*1,362	4,462	11,487	6,112	28,304	10,730	54,397			12,828	48,783	3,735	9,625	5,407	15,539	

Footnotes at end of table.

Table 1.10—Individuals With Both Sole Proprietorship Business and Investment Credit Property Attributable to Sole Proprietorships: Receipts, Net Income, Cost by Life Years, Qualified Investment, and Investment Credit, by Industry—Continued

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

Industry	Returns with investment credit computation items—Continued																
	Cost of property used for investment credit—Continued																
	Attributable to sole proprietorships—Continued		Life years—All property								Life years—New property						
	In part	Number of returns		3 under 5 years		5 under 7 years		7 or more years		Life years not stated		Total	3 under 5 years	5 under 7 years			
		(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)
Wholesale and retail trade—Continued																	
Retail trade—Continued																	
Miscellaneous retail stores	2,936	56,469	34,614	120,098	40,719	102,300	56,408	322,875	*245	*919	82,260	355,619	25,653	95,711	32,540	75,582	
Drug stores and proprietary stores	265	3,745	1,134	6,468	1,147	1,238	3,104	22,555			3,626	20,111	930	5,870	985	1,162	
Liquor stores	*327	*9,239	2,112	4,638	3,216	9,437	5,319	68,107			6,015	37,903	1,474	3,144	2,571	8,327	
Used merchandise stores	*22	*221	2,983	12,161	2,803	10,870	3,902	16,437			6,454	27,649	2,152	9,015	2,582	9,662	
Sporting goods and bicycle shops	*21	*1,602	1,707	7,446	1,561	5,363	2,882	8,852			4,239	19,022	1,682	6,739	1,427	4,142	
Book stores	*21	*2,294	1,106	1,273	1,421	2,845	2,181	8,632									
Stationery stores	*65	*1,204	462	*1,066	*872	*1,639	*713	*3,459									
Jewelry stores	*307	*970	1,589	6,264	1,729	2,885	3,395	4,994			4,161	12,737	1,134	5,484	1,704	2,866	
Hobby, toy, and game shops	*45	*298	1,434	1,026	1,343	1,516	1,469	1,143			2,450	3,081	*1,005	*612	1,343	*1,489	
Camera and photographic supply stores				*80	*390	*18	*17	*426			497	683	*63	*371	*18	*17	
Gift, novelty, and souvenir shops	230	2,448	845	2,583	2,531	3,869	4,544	28,874			4,963	11,240	766	2,463	2,250	2,167	
Luggage and leather goods stores				*314	*178	*25	*3	*569	*1,676		608	*1,709	*289	*30	*25	*3	
Sewing, needlework, and piece goods stores																	
Mail order houses	*94	*444	484	*342	*557	*436	1,341	1,657			1,975	1,741	*459	*169	*532	*257	
Merchandising machine operators	*273	*5,516	1,928	14,948	1,388	4,718	2,713	25,297			1,508	6,865	*781	*2,699	*956	*2,615	
Direct selling organizations											4,103	39,138	1,419	13,490	1,116	3,749	
Fuel and ice dealers, except fuel oil dealers and bottled gas dealers	692	14,163	8,204	28,376	6,878	15,004	6,296	30,119	*245	*919	13,204	51,324	5,701	21,444	4,570	8,496	
Fuel oil dealers	**	**	775	2,362	1,373	5,464	1,739	11,499			1,786	10,649	*509	*804	516	3,023	
Liquified petroleum gas (bottled gas) dealers				203	1,773	857	2,770	943	8,437		1,455	12,441	168	1,549	856	2,743	
Florists	*5	*372	*70	*365	263	1,762	766	17,063			791	11,309	*15	*282	*137	*847	
Cigar stores and stands	*199	*1,932	3,341	11,843	5,132	17,511	6,030	31,985			6,901	28,078	1,565	7,420	2,851	9,428	
New dealers and newsstands	**	**				**	**	*152	*119						**	**	
Other miscellaneous retail stores	**	**	4,890	13,674	**	*198	*28	*176									
Retail trade not allocable	*161	*2,207	1,319	7,706	1,693	5,327	2,011	6,653			13,793	47,653	4,535	13,026	**	**	
Wholesale and retail trade not allocable	359	9,493	4,362	22,284	3,991	8,944	5,849	49,690			3,504	15,514	1,268	5,874	1,685	4,305	
Finance, insurance, and real estate	11,000	185,947	62,320	575,057	44,203	245,941	64,719	414,337	**	**	117,588	516,064	51,604	284,327	37,611	214,875	
Finance	1,055	13,846	1,835	10,292	1,708	7,959	2,010	21,175			3,663	34,227	1,566	9,974	1,574	6,956	
Banking and miscellaneous finance	*270	*2,146	*340	*1,978	*57	*15	*337	*2,409			*602	*4,295	*339	*1,977	**	**	
Credit agencies other than banks	*212	*449	434	2,033	*479	*2,637	344	1,804			1,096	5,606	434	2,032	474	2,549	
Security, commodity brokers, and services	573	11,251	1,061	6,281	1,172	5,307	1,329	16,962			1,965	24,326	793	5,965	1,099	4,404	
Security brokers and dealers, except underwriting syndicates	119	3,616	622	4,165	367	2,175	426	8,719			812	12,556	422	4,047	**	**	
Commodity contracts brokers, exchanges, and services	454	7,635	438	2,116	805	3,132	903	8,243									
Insurance agents, brokers, and service	2,267	26,845	19,025	100,845	15,098	43,618	23,906	92,280	**	**	1,153	11,770	371	1,918	800	3,032	
Real estate	7,678	145,456	41,460	463,820	27,397	194,364	38,803	300,882	**	**	40,697	208,329	16,390	92,211	13,031	37,040	
Operations and lessors of buildings	794	15,800	1,989	7,268	1,488	5,852	1,381	24,005			73,238	573,509	33,648	182,142	23,006	170,879	
Lessors, other than buildings	210	9,584	692	2,815	384	1,369	2,070	40,584			2,794	29,475	1,164	6,027	1,439	4,747	
Real estate agents, brokers, and managers	6,185	95,160	35,981	436,590	24,055	180,977	32,006	190,272	**	**	1,991	28,546	507	2,121	374	1,342	
Title abstract companies	*5	*53	*40	*3	*108	*320	*127	*452			63,229	461,444	29,291	157,748	19,753	159,194	
Subdividers and developers, except cemeteries	247	18,596	898	6,775	796	4,349	1,412	31,171			*169	*751	*40	*108	*297		
Cemetery subdividers and developers	*17	*21									1,830	31,310	869	5,920	766	3,802	
Combined real estate, insurance, loans, law offices	220	6,242	1,860	10,369	566	1,497	1,666	14,333			3,084	21,917	1,777	10,323	566	1,497	
Services	33,142	607,082	205,403	735,674	234,143	772,778	392,726	2,482,166	740	2,622	542,769	3,050,216	157,569	571,340	190,056	572,180	
Hotels and other lodging places	955	17,357	8,318	29,469	10,664	36,607	14,529	137,040	**	**	18,890	130,016	5,821	17,188	7,643	21,894	
Motels, motor hotels, and tourist courts	15	2,797	219	1,249	477	1,257	1,463	12,343			1,468	10,348	137	1,100	432	673	
Rooming and boarding houses	817	12,760	5,425	17,485	6,995	27,797	8,325	84,560	**	**	10,647	73,057	3,647	9,573	5,463	19,127	
Sporting and recreational camps	*65	*444	*295	*250	1,620	2,329	1,185	30,601			*477	*1,371	*173	*988	*88	47	
Trailing parks and campsites	*58	*1,356	2,206	9,490	1,257	2,213	3,214	9,153			1,921	30,769	*255	*185	*522	*201	
Organizational hotels and lodging houses, on a membership basis											4,377	14,481	1,609	5,342	1,156	1,846	

Table 1.10—Individuals With Both Sole Proprietorship Business and Investment Credit Property Attributable to Sole Proprietorships: Receipts, Net Income, Cost by Life Years, Qualified Investment, and Investment Credit, by Industry—Continued

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

Industry	Returns with investment credit computation items—Continued																	
	Cost of property used for investment credit—Continued																	
	Attributable to sole proprietorships—Continued		Life years—All property								Life years—New property							
	In part		3 under 5 years			5 under 7 years			7 or more years		Life years not stated		Total		3 under 5 years		5 under 7 years	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)		
Services—Continued																		
Personal services	1,955	19,340	27,312	67,653	37,384	101,815	59,026	246,008	—	—	77,411	224,381	20,298	43,885	27,880	50,059		
Coin-operated laundries and dry cleaning	*506	*4,211	1,116	7,652	2,765	12,241	5,967	74,636	—	—	6,406	31,440	*776	*1,082	1,463	5,976		
Other laundry, cleaning, and garment services	*116	*1,979	5,367	16,155	5,192	18,918	8,565	51,359	—	—	10,624	49,832	3,962	12,323	3,622	11,281		
Photographic studios, portrait	*777	*5,524	4,832	6,053	5,940	10,829	9,006	25,628	—	—	14,137	32,648	3,844	4,523	5,521	7,848		
Beauty shops	261	3,290	6,874	6,524	12,808	17,881	20,547	62,741	—	—	25,923	51,139	5,038	3,656	9,350	9,920		
Barber shops	*21	*1,025	*1,358	*899	2,314	4,693	3,010	9,125	—	—	4,156	9,210	*760	*323	1,841	2,943		
Shoe repair and hat cleaning shops	*20	*73	*399	*140	*533	*779	*744	*1,551	—	—	4,161	23,503	1,745	12,003	1,950	5,743		
Funeral service and crematories	*200	*2,401	2,356	16,923	2,417	29,464	3,556	9,486	—	—	11,783	25,836	4,173	9,975	3,999	5,882		
Miscellaneous personal services	*54	*837	5,010	13,307	5,415	7,010	7,631	11,482	—	—	—	—	—	—	—	—		
Business services	5,494	152,183	34,354	136,223	36,879	131,260	54,529	482,509	—	—	80,046	611,219	26,873	112,608	28,732	106,097		
Advertising	138	5,209	1,491	4,623	1,136	2,513	1,817	8,771	—	—	2,679	11,601	918	3,039	1,128	2,190		
Services to buildings	*75	*3,333	7,676	23,100	5,580	14,645	5,261	25,378	—	—	11,333	51,175	6,434	18,980	4,437	11,514		
Computer and data processing services	464	8,817	1,589	6,988	1,156	3,425	2,556	82,502	—	—	3,626	76,472	1,456	6,762	1,068	2,961		
Management and public relations	1,587	37,651	7,493	27,568	7,416	16,607	14,224	97,537	—	—	19,840	128,474	5,947	24,915	5,537	14,219		
Equipment rental and leasing	1,139	65,979	2,333	30,116	4,444	43,672	5,803	169,700	—	—	6,109	188,537	1,939	25,245	3,313	33,218		
Other business services	2,091	31,194	13,772	43,828	17,147	50,398	24,768	98,624	—	—	36,459	156,960	10,179	33,667	13,249	41,995		
Automobile repair and services	1,569	29,748	20,367	69,479	24,173	109,324	27,893	206,671	—	—	41,312	274,013	12,778	37,020	19,097	82,678		
Automotive rentals, without drivers	189	15,239	1,562	14,816	1,550	24,659	2,291	83,025	—	—	3,360	98,274	1,458	12,866	1,469	20,992		
Automobile parking	—	—	—	—	*315	*1,894	—	—	—	—	*56	*193	—	—	*56	*193		
Automotive top and body repair shops	*117	*403	5,517	8,658	4,178	10,563	4,742	23,705	—	—	8,412	34,523	3,581	5,500	3,584	7,543		
General automotive repair shops	*599	*7,143	9,074	25,739	13,418	41,710	15,282	51,196	—	—	21,107	61,826	5,891	8,827	9,466	25,547		
Other automotive repair shops	—	—	—	—	826	5,072	2,699	3,788	2,845	14,173	4,530	21,334	691	4,857	2,643	3,685		
Automotive services, except repair	*664	*6,963	3,388	15,194	2,013	26,732	2,733	34,572	—	—	3,847	57,883	*1,157	*4,970	1,879	24,718		
Miscellaneous repair services	*417	*2,723	17,142	56,061	19,803	67,453	26,784	76,350	—	—	37,893	125,451	9,623	30,622	15,410	49,082		
Radio and tv repair shops	*7	*59	*1,573	*3,043	1,945	12,352	1,356	3,000	—	—	3,119	15,082	*157	*310	1,706	11,764		
Electrical repair shops, except radio and tv	*40	*69	2,187	4,988	2,152	10,742	2,225	4,853	—	—	4,881	19,973	2,109	4,897	2,152	10,742		
Raupholstery and furniture repair	*67	*230	2,778	8,403	1,231	1,575	2,617	4,376	—	—	2,605	8,415	*1,351	*5,084	*420	*473		
Other miscellaneous repair shops	*303	*2,365	10,604	39,627	14,475	42,784	20,586	64,121	—	—	27,288	81,981	6,006	20,331	11,132	26,063		
Motion pictures	179	9,855	1,171	1,885	914	6,609	2,577	64,032	—	—	3,275	71,831	913	1,722	912	6,608		
Motion picture production, distribution, and services	45	9,033	962	1,249	778	6,575	2,408	63,683	—	—	3,056	70,948	704	1,100	778	6,574		
Motion picture theaters	*134	*822	*209	*636	*136	*34	*169	*349	—	—	*219	*883	*209	*622	*134	*34		
Amusement and recreation services, except motion pictures	3,054	57,844	17,001	62,534	20,535	85,713	24,789	182,991	—	—	**325	38,198	248,413	13,489	53,257	15,828	57,405	
Producers, orchestras, and entertainers	1,256	19,115	8,430	18,558	9,687	35,530	12,724	46,364	—	—	19,781	71,385	6,694	14,867	7,968	28,019		
Billiard and pool establishments	—	—	*517	*128	*477	*527	*1,033	*3,975	—	—	*1,033	*937	*492	*123	*477	*384		
Bowling alleys	*40	*1,167	*351	*1,442	*577	*6,083	1,126	11,999	—	—	1,119	17,526	*305	*776	*531	*6,019		
Professional sports clubs and promoters	*64	*2,129	*44	*162	*187	*738	*89	*2,282	—	—	117	2,279	*23	*135	*54	*58		
Racing, including track operation	740	16,704	2,373	17,956	2,714	12,724	2,286	34,416	—	—	4,223	54,241	2,103	15,864	1,712	4,813		
Other amusement and recreation services	954	18,729	5,286	24,288	6,893	30,111	7,531	83,955	—	—	**325	11,925	102,045	3,872	21,492	5,086	18,112	
Medical and health services	9,708	139,801	40,367	161,846	42,704	128,914	96,640	654,508	*234	*1,016	127,552	794,438	36,260	147,722	38,777	110,339		
Offices of physicians	4,942	74,481	20,604	110,319	17,827	60,650	40,410	238,581	*25	*63	55,764	364,377	18,324	101,520	16,239	52,138		
Offices of dentists	2,851	44,987	9,045	23,179	13,896	35,199	32,318	296,607	*76	*155	38,669	300,181	7,900	20,699	12,410	29,769		
Offices of osteopathic physicians	*17	*291	*489	*2,840	*305	*1,417	646	1,481	—	—	978	5,423	*489	*2,840	*305	*1,417		
Offices of chiropractors	*203	*1,315	1,522	4,836	856	1,364	4,342	29,039	—	—	4,574	18,472	1,466	4,269	611	887		
Offices of optometrists	*218	*4,452	1,543	2,909	2,004	2,452	5,320	31,918	—	—	7,368	36,389	1,518	2,842	2,004	2,431		
Registered and practical nurses	*11	*131	*371	*2,800	*400	*922	*515	*383	—	—	*1,219	*3,473	*315	*2,460	*400	*922		
Nursing and personal care facilities	32	2,261	788	2,367	1,152	6,609	2,472	31,302	*133	*798	2,963	13,340	738	1,632	844	4,281		
Hospitals	*7	*85	*9	*29	*20	*130	*82	*937	—	—	*82	*971	*9	*9	*19	*26		
Medical laboratories	*44	*2,624	*42	*152	*105	*655	262	4,075	—	—	319	3,175	*3	(1)	*105	*580		
Dental laboratories	*541	*594	2,384	5,715	*1,197	*3,132	2,002	2,524	—	—	3,660	10,767	2,348	5,509	*1,197	*3,063		
Other medical and health services	842	8,580	3,570	6,700	4,940	16,384	8,271	17,661	—	—	11,956	37,870	3,150	5,942	4,443	14,825		
Legal services	4,853	104,506	13,308	59,206	13,766	39,179	27,867	191,364	*58	*38	38,207	238,239	10,774	50,481	12,223	35,579		
Educational services	368	7,575	3,831	12,284	3,604	7,163	8,579	33,985	*399	*798	13,100	48,517	3,751	11,521	3,294	6,946		
Engineering and architectural services	354	3,094	6,461	27,598	5,855	11,115	10,891	47,080	—	—	15,096	68,290	4,758	23,389	5,053	9,641		
Accounting, auditing, and bookkeeping services	2,835	26,975	9,204	25,681	10,262	20,094	24,100	99,696	—	—	30,966	121,495	6,946	21,881	8,857	17,854		
Certified public accountants	837	8,005	2,593	7,076	2,376	4,783	8,374	37,738	—	—	9,677	42,724	2,078	6,676	1,846	4,073		
Other accounting, auditing, and bookkeeping services	1,998	18,970	6,611	18,605	7,886	15,311	15,726	61,958	—	—	21,289	78,771	4,868	15,205	7,009	13,781		
Other services	1,401	36,081	6,567	25,755	7,600	27,532	14,522	59,932	—	—	20,853	93,915	5,285	20,044	6,350	18,008		
Nature of business not allocable	*30	*1,367	788	2,144	1,605	3,640	2,050	15,701	—	—	2,359	17,661	404	395	1,184	2,874		

Table 1.10—Individuals With Both Sole Proprietorship Business and Investment Credit Property Attributable to Sole Proprietorships: Receipts, Net Income, Cost by Life Years, Qualified Investment, and Investment Credit, by Industry—Continued

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

Industry	Returns with investment credit computation items—Continued																
	Cost of property used for investment credit—Continued				Qualified progress expenditures								Used property				
	Life years—New property—Continued				Total				Made in 1974, 1975, or 1976		Made in 1977		Total		3 under 5 years		
	7 or more years:	Life years not stated	Total	Number of returns	Made in 1974, 1975, or 1976	Number of returns	Made in 1977	Number of returns	Total	Number of returns	3 under 5 years	5 under 7 years	Number of returns	Amount	Number of returns	Amount	
	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	
All Industries	1,496,943	12,742,753	*110	*533	9,664	104,781	5,437	69,792	4,354	34,999	1,138,442	7,135,250	335,878	1,280,192	415,804	1,484,125	
All nonfarm industries	825,248	5,848,834	*110	*533	1,696	19,684	591	8,849	1,202	10,835	584,365	4,123,894	222,859	1,041,736	202,811	923,125	
Agriculture, forestry, and fishing	697,982	7,108,388	—	—	8,040	85,882	4,862	61,046	3,208	24,836	599,920	3,245,929	122,755	280,767	224,522	616,728	
Farms	671,695	6,894,119	—	—	7,968	85,107	*4,846	*60,943	3,152	24,164	574,077	3,011,356	112,819	238,456	212,993	561,000	
Field crop	273,479	3,356,614	—	—	*2,134	*15,768	**	*21	*2,132	*15,747	241,767	1,472,933	44,430	113,665	88,562	303,090	
Vegetable and melon	5,023	115,370	—	—	—	—	*5	*4,536	**	*677	5,385	4,130	16,516	1,854	7,236	3,346	
Fruit and tree nut	22,440	308,250	—	—	*25	*436	*25	*288	*25	*148	14,798	145,760	3,224	6,625	1,875	7,302	
Horticultural specialty	5,639	33,915	—	—	—	—	—	—	—	—	—	2,846	7,962	2,034	851	2,710	
Beef cattle feedlots	2,344	22,416	—	—	—	—	—	—	—	—	—	1,792	3,617	1,671	883	622	
Beef cattle, except feedlots	125,036	910,767	—	—	*3,249	*58,407	*2,336	*54,122	*913	*4,285	116,369	521,977	22,623	29,064	52,597	92,537	
Hogs, sheep, and goats	69,413	643,309	—	—	*2,478	*5,835	*2,478	*5,835	—	—	59,326	271,856	13,344	23,484	22,290	35,230	
Dairy farms	107,846	964,283	—	—	—	—	—	—	—	—	84,619	391,964	13,958	36,213	28,312	76,835	
Poultry and eggs	17,842	148,310	—	—	—	—	—	—	—	—	15,799	54,523	2,230	10,201	4,675	11,359	
General livestock, except animal specialty	15,174	118,312	—	—	*25	*114	—	—	*25	*114	13,475	66,445	2,549	4,220	6,468	12,244	
Animal specialty	11,167	76,037	—	—	*52	*11	—	—	*52	*11	6,629	19,274	476	1,759	1,203	5,903	
Farms not allocable	16,292	196,536	—	—	—	—	—	—	—	—	12,527	38,529	4,426	3,082	4,755	9,822	
Agricultural services	20,640	129,176	—	—	*16	*103	*16	*103	—	—	18,499	145,989	7,835	39,733	8,973	44,677	
Veterinary services	5,222	16,712	—	—	*16	*103	*16	*103	—	—	4,402	5,329	*564	*1,957	*477	*1,625	
Livestock breeding	537	5,436	—	—	—	—	—	—	—	—	933	14,010	*391	*412	*389	*2,916	
Animal services, except livestock breeding and veterinary	3,228	13,165	—	—	—	—	—	—	—	—	—	2,872	19,168	1,385	6,929	1,787	7,060
Landscape and horticultural services	6,325	38,408	—	—	—	—	—	—	—	—	8,014	51,673	4,220	18,902	3,058	14,277	
Other agricultural services	5,328	55,455	—	—	—	—	—	—	—	—	5,278	55,809	1,275	11,533	3,262	18,799	
Forestry	1,864	14,355	—	—	—	—	—	—	—	—	2,506	12,351	*494	*578	*1,181	*5,192	
Fishing, hunting, and trapping	3,763	70,738	—	—	*56	*672	—	—	*56	*672	4,836	76,233	1,607	2,000	1,375	5,857	
Mining	19,168	584,968	—	—	*21	*625	**	**	*19	*528	8,035	140,133	2,009	8,438	2,768	25,320	
Metal mining	96	2,724	—	—	—	—	—	—	—	—	458	2,499	*227	*365	115	131	
Coal mining	205	36,747	—	—	—	—	—	—	—	—	238	18,128	46	912	130	8,709	
Oil and gas extraction	17,650	484,739	—	—	*21	*625	**	**	*19	*526	6,162	104,117	1,552	5,779	1,700	10,283	
Nonmetallic minerals, except fuels	1,217	60,758	—	—	—	—	—	—	—	—	1,177	15,389	*184	*1,382	823	6,197	
Construction	82,400	729,260	—	—	*289	*3,555	**	**	*190	*3,008	96,572	618,205	44,128	148,407	36,813	162,091	
General building contractors and operative builders	18,118	123,607	—	—	*57	*2,355	—	—	*57	*2,355	19,153	97,235	10,969	29,146	7,844	24,395	
General building contractors	17,216	113,195	—	—	*57	*2,355	—	—	*57	*2,355	18,402	90,118	10,838	28,803	7,628	23,645	
Operative builders	902	10,412	—	—	—	—	—	—	—	—	751	7,117	131	343	216	750	
Heavy construction contractors	6,520	139,397	—	—	*145	*777	**	**	*46	*230	8,594	110,053	2,688	11,284	3,001	29,402	
Highway and street construction	1,752	36,772	—	—	*99	*547	—	—	*46	*230	1,584	22,004	*202	*901	969	5,448	
Heavy construction, except highway	4,768	102,625	—	—	*46	*230	—	—	*46	*230	7,010	88,049	2,486	10,383	2,032	23,954	
Special trade contractors	61,871	422,047	—	—	*87	*423	—	—	*87	*423	64,841	386,172	28,241	95,822	25,083	103,741	
Plumbing, heating, and air conditioning	7,295	26,827	—	—	*17	*3	—	—	*17	*3	6,484	35,895	2,748	10,205	2,368	8,689	
Painting, paper hanging, and decorating	4,073	10,078	—	—	*50	*181	—	—	*50	*181	5,551	12,434	1,914	4,774	2,249	6,187	
Electrical work	4,689	20,037	—	—	—	—	—	—	—	—	18,342	3,498	7,768	2,121	5,491	—	
Masonry, stonework, tile setting, and plastering	9,128	36,057	—	—	—	—	—	—	—	—	12,473	63,060	5,006	11,428	5,727	11,524	
Carpentering and flooring	14,971	21,331	—	—	—	—	—	—	—	—	8,107	19,957	2,640	5,193	2,722	4,372	
Roofing and sheet metal work	2,474	7,863	—	—	—	—	—	—	—	—	3,944	12,710	1,702	4,193	1,640	3,374	
Concrete work	3,354	30,036	—	—	—	—	—	—	—	—	3,104	15,926	1,466	2,949	639	2,668	
Water well drilling	1,631	47,421	—	—	—	—	—	—	—	—	2,798	32,834	1,064	15,260	1,669	8,235	
Miscellaneous special trade contractors	14,256	222,397	—	—	*20	*239	—	—	*20	*239	17,732	175,014	8,203	34,052	5,948	53,191	
Contractors not allocable	5,891	44,209	—	—	—	—	—	—	—	—	3,984	24,745	2,230	10,155	885	4,553	

Table 1.10—Individuals With Both Sole Proprietorship Business and Investment Credit Property Attributable to Sole Proprietorships: Receipts, Net Income, Cost by Life Years, Qualified Investment, and Investment Credit, by Industry—Continued

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

Industry	Returns with investment credit computation items—Continued																	
	Cost of property used for investment credit—Continued				Qualified progress expenditures					Used* property								
	Life years—New property—Continued		7 or more years		Life years not stated		Total		Made in 1974, 1975, or 1976		Made in 1977		Total		3 under 5 years		5 under 7 years	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount		
	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)		
Manufacturing	35,384	331,473			*45	*217	**	**16	*44	*201	22,942	173,920	7,899	37,187	7,523	34,580		
Food and kindred products	1,039	11,928									648	4,352	*291	*1,292	*88	*201		
Textile mill products	*308	*608									*5	*497						
Apparel and other textile products	1,524	5,034			**	**					*560	*189	*18	*35	*404	*55		
Lumber and wood products, except furniture	6,788	105,654			*39	*199			*39	*199	7,886	84,001	4,249	28,527	2,437	18,482		
Furniture and fixtures	*447	*865			**	**			*5	*2	*436	*1,646	*71	*108	*131	*282		
Printing, publishing, and allied industries	7,081	57,806									4,301	17,662	968	2,779	248	864		
Chemicals and allied products	431	3,891									308	1,647	*22	*188	*140	*212		
Leather and leather products	*11	*33									**	**						
Stone, clay, and glass products	2,552	9,804									724	4,498	182	752	*346	*532		
Primary metal industries	*49	*784									*326	*4,294	*49	*41	**	**		
Fabricated metal products	2,135	12,195									1,823	6,728	*978	*759	785	2,444		
Machinery, except electrical	7,238	70,202									2,947	16,298	846	1,829	1,050	4,086		
Electrical and electronic equipment	912	7,043									*187	*2,481	*147	*77	*151	*1,804		
Transportation equipment	722	4,732									*841	*4,954	*45	*745	*676	*2,652		
Other manufacturing industries	3,414	21,648									1,747	7,847	*35	*35	1,060	2,904		
Manufacturing not allocable	*733	*19,246									**	**			**	**		
Transportation, communication, electric, gas and sanitary services	29,269	546,181			*100	*5,500	*41	*4,328	*99	*1,172	52,680	729,341	21,887	194,977	19,333	243,743		
Local and interurban passenger transit	1,225	2,369									3,104	30,583	2,261	13,591	*1,207	*13,439		
Taxis	*577	*334									*1,516	*6,930	*1,022	*3,117	*494	*2,182		
Other passenger transportation	648	2,035									1,588	23,653	*1,239	*10,474	*713	*11,257		
Trucking and warehousing	21,165	450,852			*82	*5,446	**	**	*81	*1,130	42,209	623,042	16,772	174,546	15,633	217,564		
Trucking, local and long distance	20,018	443,007			*82	*5,446	**	**	*81	*1,130	41,332	603,429	16,476	174,272	15,215	216,824		
Public warehousing and trucking terminals	1,147	7,845									*877	*18,613	*296	*274	*418	*740		
Water transportation	661	17,463									867	8,933	*531	*690	*73	*338		
Air transportation	837	13,636									831	14,728	72	259	236	5,474		
Transportation services	1,735	17,016									2,009	11,926	182	600	*633	2,111		
Passenger transportation arrangement	1,283	5,617									682	648	*154	*437	**	**		
Freight transportation arrangement	*409	*2,296									*627	*2,505	*5	*15	620	2,017		
Other transportation services	43	9,101									*700	*8,773	*23	*148	**	**		
Communication	961	15,406									*295	*17,752	—	—	*20	*3		
Electric and gas service	*145	*466									*148	*6,197	—	—	*5	*2		
Sanitary services	2,540	28,953									3,217	16,180	1,869	5,291	1,526	4,814		
Wholesale and retail trade	212,031	1,204,754	*20	*340	*342	*4,032	*252	*3,409	*90	*623	145,218	869,014	59,134	155,623	49,980	169,245		
Wholesale trade	30,930	261,210									*20	*141	21,402	129,565	9,073	38,555		
Motor vehicles and automotive equipment	1,412	12,424										1,280	6,250	572	1,557	*182	*543	
Lumber and construction materials	861	8,683										630	4,828	275	1,810	*219	*1,388	
Electrical goods	534	10,679										346	629	*28	*138	*70	*320	
Hardware, plumbing, and heating equipment	922	4,436										292	1,028	*88	*323	*54	*125	
Farm machinery and equipment	2,509	25,274										1,935	13,989	517	2,155	553	3,899	
Other machinery, equipment, and supplies	2,682	21,012										1,224	13,707	394	1,921	285	1,090	
Other durable goods	4,906	30,903										4,089	21,818	1,185	8,954	1,099	4,204	
Drugs, chemicals, and allied products	1,670	8,843										943	3,070	*619	*1,552	*207	*65	
Apparel, piece goods, and notions	1,319	2,250										*285	*490	*263	*464	*10	*26	
Groceries and related products	2,429	26,326										3,558	19,282	1,771	6,315	1,032	5,607	
Farm-product raw materials	1,833	39,276										657	12,308	211	978	264	5,817	
Alcoholic beverages	581	2,631										236	1,681	167	856	45	590	
Other nondurable goods	6,661	59,610										4,676	26,533	2,157	9,856	1,830	5,019	
Wholesalers not allocable	2,611	9,063										1,251	3,952	*826	*1,676	*332	*1,004	

Footnotes at end of table.

Table 1.10—Individuals With Both Sole Proprietorship Business and Investment Credit Property Attributable to Sole Proprietorships: Receipts, Net Income, Cost by Life Years, Qualified Investment, and Investment Credit, by Industry—Continued

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

Industry	Returns with investment credit computation items—Continued															
	Cost of property used for investment credit—Continued				Qualified progress expenditures						Used property					
	Life years—New property—Continued		Life years not stated		Total		Made in 1974, 1975, or 1976		Made in 1977		Total		3 under 5 years		5 under 7 years	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)
Wholesale and retail trade—Continued																
Retail trade	176,324	901,045	*20	*340	*322	*3,891	*252	*3,409	*70	*482	120,697	727,800	49,091	113,993	42,640	138,165
Building materials, paint, hardware, garden supply, and mobile home dealers	8,727	63,748	—	—	—	—	—	—	—	—	7,136	44,644	3,643	11,776	2,689	16,573
Lumber and other building materials dealers	1,530	17,003	—	—	—	—	—	—	—	—	1,937	20,087	1,389	5,439	623	7,051
Paint, glass, and wallpaper stores	*662	*1,004	—	—	—	—	—	—	—	—	*206	*1,557	*72	*203	*179	*982
Hardware stores	3,806	18,707	—	—	—	—	—	—	—	—	2,923	8,450	1,520	4,129	631	*1,781
Retail nurseries and garden supply stores	1,945	13,589	—	—	—	—	—	—	—	—	1,359	6,517	*360	*1,027	1,094	4,606
Mobile home dealers	784	13,445	—	—	—	—	—	—	—	—	711	8,033	302	978	162	2,153
General merchandise stores	3,609	7,744	—	—	—	—	—	—	—	—	2,930	17,415	1,222	2,271	1,634	3,026
Variety stores	527	1,952	—	—	—	—	—	—	—	—	*718	*1,999	*404	*164	*652	*162
Other general merchandise stores	3,082	5,792	—	—	—	—	—	—	—	—	2,212	15,416	818	2,107	982	2,864
Food stores	22,192	132,045	—	—	*45	—	*424	*45	*424	*424	14,638	102,609	4,990	12,638	5,021	15,074
Grocery stores	14,755	66,538	—	—	*45	*424	—	*45	*424	*424	10,589	85,695	3,555	8,320	3,622	12,468
Meat and fish markets, including freezer provisioners	1,483	4,832	—	—	—	—	—	—	—	—	670	1,844	*211	*72	*394	*1,169
Fruit stores and vegetable markets	1,164	7,681	—	—	—	—	—	—	—	—	*747	*1,309	*258	*58	*160	*32
Candy, nut, and confectionery stores	*816	*2,128	—	—	—	—	—	—	—	—	*494	*293	—	—	*246	*18
Dairy products stores	804	3,805	—	—	—	—	—	—	—	—	*949	*7,129	*513	*2,332	*21	*67
Retail bakeries	1,493	16,920	—	—	—	—	—	—	—	—	*438	*4,354	*280	*1,398	**	**
Miscellaneous food stores	1,677	10,141	—	—	—	—	—	—	—	—	*751	*1,985	*173	*458	**	**
Automotive dealers and service stations	33,944	190,368	*20	*340	—	—	—	—	—	—	23,818	144,492	11,963	27,959	8,418	29,846
Motor vehicle dealers—new car dealers (franchised)	1,403	6,654	—	—	—	—	—	—	—	—	817	4,057	403	1,159	**	**
Motor vehicle dealers—used cars only	4,010	23,767	—	—	—	—	—	—	—	—	1,980	7,233	1,036	909	942	3,632
Auto and home supply stores	4,012	16,059	—	—	—	—	—	—	—	—	4,174	21,401	3,245	7,249	538	1,337
Gasoline service stations	21,042	127,249	—	—	—	—	—	—	—	—	15,261	105,566	6,689	16,704	6,048	21,599
Boat dealers	1,564	9,101	—	—	—	—	—	—	—	—	636	2,891	*338	*1,095	*295	*749
Recreational vehicles	752	2,561	*20	*340	—	—	—	—	—	—	324	869	*159	*585	*170	*191
Motorcycle dealers	745	803	—	—	—	—	—	—	—	—	*401	*2,076	*75	*223	*323	*1,767
Miscellaneous aircraft and automotive dealers	*416	*4,174	—	—	—	—	—	—	—	—	*225	*399	*8	*35	**	**
Apparel and accessory stores	12,023	61,428	—	—	—	—	—	—	—	—	6,041	23,422	1,863	3,378	2,073	2,566
Men's and boys' clothing and furnishings stores	1,383	3,739	—	—	—	—	—	—	—	—	*5	*15	*5	*15	—	—
Women's ready-to-wear stores	3,170	14,832	—	—	—	—	—	—	—	—	1,459	3,482	*554	*829	*289	*436
Women's accessory and specialty stores	*693	*288	—	—	—	—	—	—	—	—	*20	*131	*20	*47	*20	*84
Children's and infant wear stores	*416	*493	—	—	—	—	—	—	—	—	*76	*647	*20	*87	—	—
Family clothing stores	1,865	25,912	—	—	—	—	—	—	—	—	2,769	13,690	*1,100	*1,917	*1,073	*1,324
Shoe stores	2,369	12,150	—	—	—	—	—	—	—	—	*552	*3,888	*43	*396	*134	*27
Furriers and fur shops	*42	*30	—	—	—	—	—	—	—	—	*59	*94	*59	*70	—	—
Apparel and accessory stores, not elsewhere classified	2,085	3,984	—	—	—	—	—	—	—	—	*1,101	*1,475	*82	*17	*547	*695
Furniture and home furnishings stores	13,459	58,967	—	—	—	—	—	—	—	—	10,931	43,846	7,089	20,871	2,944	7,468
Furniture stores	3,489	23,492	—	—	—	—	—	—	—	—	3,179	8,162	2,183	4,168	303	1,092
Floor covering stores	1,836	3,390	—	—	—	—	—	—	—	—	1,472	2,846	*1,090	*1,876	*259	*182
Drapery, curtain and upholstery stores	*1,114	*2,522	—	—	—	—	—	—	—	—	*751	*1,824	*751	*1,788	*25	*26
Home furnishings and equipment stores except appliances	1,956	2,275	—	—	—	—	—	—	—	—	1,471	6,007	*653	*4,396	*567	*1,028
Household appliance stores	1,140	2,517	—	—	—	—	—	—	—	—	1,298	3,291	1,082	1,202	*557	*1,738
Radio and television stores	1,984	4,909	—	—	—	—	—	—	—	—	1,778	5,018	*772	*1,764	*909	*2,916
Music stores	1,940	19,862	—	—	—	—	—	—	—	—	982	16,598	*558	*5,677	*324	*488
Eating and drinking places	33,999	197,184	—	—	*25	*58	—	—	*25	*58	21,517	161,155	5,966	8,981	8,213	35,872
Eating places	25,828	173,565	—	—	*25	*58	—	—	*25	*58	15,223	115,750	4,740	7,119	6,549	23,107
Drinking places	8,171	23,619	—	—	—	—	—	—	—	—	6,294	45,405	1,225	1,862	1,664	12,765

Footnotes at end of table.

Table 1.10—Individuals With Both Sole Proprietorship Business and Investment Credit Property Attributable to Sole Proprietorships: Receipts, Net Income, Cost by Life Years, Qualified Investment, and Investment Credit, by Industry—Continued

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

Industry	Returns with investment credit computation items—Continued															
	Cost of property used for investment credit—Continued				Qualified progress expenditures						Used property					
	Life years—New property—Continued		Life years not stated		Total		Made in 1974, 1975, or 1976		Made in 1977		Total		3 under 5 years		5 under 7 years	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)
Wholesale and retail trade—Continued																
Retail trade—Continued																
Miscellaneous retail stores	46,603	184,326			*252	*3,409	*252	*3,409			32,885	186,045	12,188	24,387	11,254	26,718
Drug stores and proprietary stores	2,847	13,079									798	10,150	*204	*598	*262	*78
Liquor stores	4,146	26,432			*247	*3,409	*247	*3,409			2,823	40,870	1,255	1,494	957	1,110
Used merchandise stores	2,840	8,972									2,692	11,819	*1,369	*3,146	*225	*1,208
Sporting goods and bicycle shops	2,791	8,141									510	2,639	*184	*707	*199	*1,221
Book stores	2,179	6,068									*901	*3,397	*413	*784	*487	*49
Stationery stores	*146	*692									*893	*3,516	*278	*455	*567	*584
Jewelry stores	2,890	4,387									*1,051	*1,406	*455	*780	*25	*18
Hobby, toy, and game shops	886	980									*979	*604	*457	*414	*39	*27
Camera and photographic supply stores	*416	*295									*44	*151	*17	*19	—	—
Gilt, novelty, and souvenir shops	3,237	6,610									2,854	24,086	*118	*120	*420	*1,702
Luggage and leather goods stores	*569	*1,676									*64	*148	*64	*148	—	—
Sewing, needlework, and piece goods stores	1,029	1,315									*428	*694	*30	*173	*30	*179
Mail order houses	*572	*1,551									*349	*854	*272	*223	*38	*261
Merchandising machine operators	2,623	21,899									1,203	5,825	818	1,458	*346	*969
Direct selling organizations	5,084	21,384									7,337	22,175	3,075	6,932	2,858	6,508
Fuel and ice dealers, except fuel oil dealers and bottled gas dealers	1,270	6,822									1,540	8,876	*271	*1,558	*862	*2,441
Fuel oil dealers	915	8,149									97	539	*36	*224	*38	*27
Liquified petroleum gas (bottled gas) dealers	733	10,180									596	7,881	*65	*83	*131	*915
Florists	4,212	11,230									5,649	33,261	2,045	4,423	2,869	8,083
Cigar stores and stands	*135	*88									*17	*31	—	—	*28	*198
New dealers and newsstands	*28	*176									*28	*198	—	—	*873	*1,141
Other miscellaneous retail stores	6,955	23,910			*5	*(1)	*5	*(1)			2,032	7,125	*762	*648	*394	*1,022
Dental laboratories	1,768	5,235									801	4,172	*178	*1,732	1,138	1,383
Wholesale and retail trade not allocable	4,777	42,499									2,917	11,649	870	3,075	1,138	1,383
Finance, insurance, and real estate	58,279	316,962			*357	*4,420	*50	*280	*308	*4,140	33,881	414,851	13,852	290,730	8,282	31,066
Finance	1,903	12,297			*5	*239	*5	*239	*5	*239	1,017	4,960	288	318	200	1,003
Banking and miscellaneous finance	*337	*2,315									*310	*107	—	—	*56	*12
Credit agencies other than banks	338	1,025			*5	*239	*5	*239	*5	*239	*37	*629	—	—	*11	*88
Security, commodity brokers, and services	1,228	13,857									670	4,224	291	318	133	903
Security brokers and dealers, except underwriting syndicates	369	7,137									316	2,503	*222	*118	75	803
Commodity contracts brokers, exchanges, and services	859	6,820									354	1,721	*69	*198	*58	*100
Insurance agents, brokers, and service	21,714	79,078			*40	*8	*40	*5	**	**	10,500	28,506	3,681	8,734	2,696	8,578
Real estate	34,662	220,487			*312	*4,173	*5	*36	**	**	22,374	381,385	9,873	281,678	6,386	23,485
Operators and lessors of buildings	1,112	18,701									1,439	7,850	873	1,241	285	1,105
Lessors, other than buildings	1,744	25,083									669	16,222	*221	*694	*20	*27
Real estate agents, brokers, and managers	28,828	144,502			*250	*21			*250	*21	18,811	346,374	8,313	278,842	5,807	21,783
Title abstract companies	*127	*451									*10	*24	—	—	*10	*23
Subdividers and developers, except cemeteries	1,100	21,598			*6	*316	*5	*36	**	**	1,108	10,669	383	855	264	547
Cemetery subdividers and developers	*141	*65									337	446	*83	*46	—	—
Combined real estate, insurance, loans, law offices	1,610	10,097			*56	*3,836					—	—	—	—	—	—
Services	350,400	1,906,495	*90	*183	470	560	*130	*87	398	493	177,923	940,033	63,835	164,334	64,785	200,588
Hotels and other lodging places	13,085	90,842	*9	*92	**	**			**	**	9,324	73,187	3,818	12,281	4,529	14,713
Hotels	1,424	8,575									308	4,501	*148	*149	*48	*584
Motels, motor hotels, and tourist courts	7,091	44,265	*9	*92	**	**					5,229	56,872	2,202	7,912	2,257	8,670
Rooming and boarding houses	*314	*336									314	*3,018	*39	*7	*247	*2,964
Sporting and recreational camps	1,185	30,373									*1,840	*2,421	*40	*65	*1,548	*2,128
Trailing parks and camp sites	3,071	7,293									1,633	6,375	1,299	4,148	429	367
Organizational hotels and lodging houses, on a membership basis	—	—									—	—	—	—	—	—

Table 1.10—Individuals With Both Sole Proprietorship Business and Investment Credit Property Attributable to Sole Proprietorships: Receipts, Net Income, Cost by Life Years, Qualified Investment, and Investment Credit, by Industry—Continued

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

Industry	Returns with investment credit computation items—Continued																	
	Cost of property used for investment credit—Continued				Qualified progress expenditures								Used property					
	Life years—New property—Continued				Made in 1974, 1975, or 1976				Made in 1977				Total		3 under 5 years		5 under 7 years	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
Services—Continued	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)		
Personal services																		
Coin-operated laundries and dry cleaning	51,165	130,437									27,261	191,095	8,548	23,768	12,287	51,758		
Other laundry, cleaning, and garment services	5,296	24,382									2,740	63,089	*340	*6,570	*1,363	*6,265		
Photographic studios, portrait	6,609	26,226										5,556	36,600	1,735	3,832	2,239	7,637	
Beauty shops	8,981	20,277									4,014	9,862	*1,038	*1,530	*1,628	*2,981		
Barber shops	17,664	37,563									9,134	36,007	2,229	2,868	4,118	7,961		
Shoe repair and hat cleaning shops	2,558	5,944									*1,070	*5,507	*598	*576	*473	*1,750		
Funeral service and crematories	*87	*307									*657	*1,697	*399	*140	*399	*313		
Miscellaneous personal services	2,788	5,757									1,423	32,370	*859	*4,920	*487	*23,721		
Business services	6,982	9,979									2,667	5,963	1,350	3,332	1,580	1,128		
Advertising	46,756	392,514																
Services to buildings	1,635	6,372			*83	*248	*57	*15	*26	*233	30,574	138,525	9,929	23,615	11,283	25,163		
Computer and data processing services	4,755	20,681									1,054	4,306	*757	*1,584	*243	*323		
Management and public relations	2,529	66,749									4,129	11,945	2,234	4,120	1,804	3,131		
Equipment rental and leasing	12,264	87,340			*34	*236	*8	*3	*26	*233	6,202	15,002	1,701	2,633	2,291	2,388		
Other business services	21,766	81,298			*49	*12	*49	*12			4,858	54,951	1,096	4,871	1,698	10,454		
Automobile repair and services	22,825	154,315			*60	*62					13,146	35,878	4,007	10,161	4,665	8,403		
Automotive rentals, without drivers	2,068	64,416									23,485	111,399	10,468	32,459	8,497	26,646		
Automobile parking											1,660	24,226	179	1,950	*787	*3,667		
Automotive top and body repair shops	4,183	21,490									*315	*1,701			*315	*1,701		
General automotive repair shops	11,285	27,452			*40	*51					3,260	8,403	2,154	3,158	*853	*3,020		
Other automotive repair shops	2,625	12,792			*20	*11					*40	14,647	56,768	5,700	16,912	5,755	16,163	
Automotive services, except repair	2,464	28,175									*41	*193	*1,666	*135	*215	*81		
Miscellaneous repair services	20,658	45,747									3,410	18,635	2,300	10,224	*718	*2,014		
Radio and tv repair shops	*1,317	*2,988										19,783	74,413	8,593	25,439	7,434	18,371	
Recreational vehicles	2,225	4,334										*1,705	*3,313	*1,466	*2,733	*712	*568	
Reupholstery and furniture repair	1,720	2,858										*522	*810	*78	*91			
Other miscellaneous repair shops	15,396	35,567									2,142	5,939	*1,466	*3,319	*811	*1,102		
Motion pictures	2,577	63,501										15,414	64,551	5,583	19,296	5,911	16,701	
Motion picture production, distribution, and services												*407	*695	*392	*163	**	**	
Motion picture theaters	2,408	63,274			*169	*227						*271	*559	*258	*149	**	**	
Amusement and recreation services, except motion pictures												*136	*138	*134	*14	**	**	
Producers, orchestras, and entertainers	19,885	137,751																
Billiard and pool establishments	8,949	28,499										16,468	82,824	5,511	9,277	6,348	28,308	
Bowling alleys	*556	*430									7,484	29,067	2,495	3,691	2,452	7,511		
Professional sports clubs and promoters	1,080	10,731										*541	*3,693	*25	*477	*443		
Racing, including track operation	*69	*2,086										*456	*1,998	*210	*666	*47	*64	
Other amusement and recreation services	2,258	33,564										*155	*903	*21	27	*133	*580	
Medical and health services	92,445	538,314			*25	*63	*129	*73	*52	*112		1,724	18,767	*56	*567	*140	*477	
Offices of physicians	39,018	210,656			*25	*63						476	890	*32	*67	*72	*21	
Offices of dentists	31,197	249,713					*73	*25	*17	*24		979	26,938	*370	*735	596	2,328	
Offices of osteopathic physicians	646	1,166										*12	*125	*7	*20	*8	*104	
Offices of chiropractors	3,467	13,316										*68	*1,707	*39	*152	*10	*75	
Offices of optometrists	5,273	31,116										*707	*604	*304	*206	*28	*69	
Registered and practical nurses	*515	*91											1,639	2,773	*910	*758	*1,099	*1,559
Nursing and personal care facilities	2,226	7,427											*302	*632	*56	*340		
Hospitals	*82	*836											1,740	4,915	*330	*783	*586	*217
Medical laboratories	262	2,595											4,397	17,503	1,941	4,209	830	1,474
Dental laboratories	1,869	2,195																
Other medical and health services	7,890	17,103																
Legal services	26,634	152,141			*56	*38	*56	*20										
Educational services	8,209	30,050																
Engineering and architectural services	10,291	35,260																
Accounting, auditing, and bookkeeping services	21,703	81,760																
Certified public accountants	7,859	31,975																
Other accounting, auditing, and bookkeeping services	13,844	49,785																
Other services	14,167	55,863																
Nature of business not allocable	2,050	14,392																

Table 1.10—Individuals With Both Sole Proprietorship Business and Investment Credit Property Attributable to Sole Proprietorships: Receipts, Net Income, Cost by Life Years, Qualified Investment, and Investment Credit, by Industry—Continued

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

Industry	Returns with investment credit computation items—Continued															Investment credit	Unused investment credit		
	Used property—Continued		Type of property not stated		Tentative credit						Investment credit carryover from prior years								
	7 or more years						Total		10 percent		7 per cent								
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	(60)	(61)	(63)		
	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)	(61)	(62)	(63)				
All Industries	681,505	4,370,933	2,401	20,693	2,763,960	2,891,684	2,694,372	2,042,889	4,659	2,089	380,554	846,879	1,380,906	921,152	1,510,617				
All nonfarm industries	265,423	2,159,033	2,254	17,956	1,685,837	1,321,239	1,844,909	1,101,073	4,034	1,821	133,661	216,319	801,088	440,545	520,000				
Agriculture, forestry, and fishing	408,106	2,348,438	407	9,260	1,142,808	1,627,973	1,112,218	989,078	855	276	254,296	638,607	615,883	501,019	1,012,069				
Farms	396,082	2,211,900	147	2,737	1,078,123	1,570,455	1,049,463	941,816	625	268	246,893	628,360	579,818	480,607	990,617				
Field crop	161,114	1,056,178	*69	*2,421	453,950	745,298	437,497	510,305	*271	*141	106,859	234,839	282,892	191,928	462,406				
Vegetable and melon	1,777	5,934			7,593	16,776	7,592	14,152			1,218	2,628	10,590	2,179	6,185				
Fruit and tree nut	12,271	131,833	*67	*27	31,831	60,719	31,826	48,064			4,107	12,652	24,834	10,053	35,884				
Horticultural specialty	199	3,198			8,766	4,747	8,766	4,307			*133	*439	3,955	242	792				
Beef cattle feedlots	145	2,142			3,333	6,262	3,329	2,921			1,790	3,341	2,287	2,008	3,973				
Beef cattle, except feedlots	79,869	400,376	*4	*44	222,918	263,519	216,504	159,229	**	**	44,492	104,284	84,043	88,346	179,460				
Hogs, sheep, and goats	41,386	213,142			107,583	136,800	107,582	92,127			22,103	44,673	57,780	56,136	79,017				
Dairy farms	67,243	278,916			139,502	212,195	135,027	32,067	267	122	58,186	180,005	63,035	83,897	149,158				
Poultry and eggs	9,919	32,963			31,523	43,444	30,415	22,162			6,619	21,289	15,417	17,873	28,030				
General livestock, except animal specialty	8,702	49,981			26,451	37,194	26,440	21,012			3,511	16,180	10,642	14,374	26,554				
Animal specialty	5,364	11,612			18,593	11,153	18,613	10,478			672	676	9,496	5,416	1,656				
Farms not allocable	8,093	25,625			26,080	32,348	25,872	24,992	**	**	3,203	7,354	14,847	8,155	17,502				
Agricultural services	7,666	61,579	*260	*6,523	49,035	36,216	47,890	28,912			5,401	7,299	22,727	15,900	13,484				
Veterinary services	556	1,747	*260	*6,523	7,294	4,178	7,294	3,858			*88	*320	3,654	1,194	522				
Livestock breeding	*261	*10,682			1,310	1,945	1,310	1,945					1,541	*629	*405				
Animal services, except livestock breeding and veterinary	644	5,179			8,234	3,937	7,509	3,218			1,126	718	2,302	2,583	1,633				
Landscape and horticultural services	2,725	18,494			19,936	9,185	19,936	7,552			1,439	1,629	7,378	6,211	1,806				
Other agricultural services	3,480	25,477			12,261	16,971	11,841	12,339			2,748	4,632	7,852	5,283	9,118				
Forestry	1,152	6,581			3,476	3,596	3,476	2,777			*758	*820	2,489	1,327	1,107				
Fishing, hunting, and trapping	3,206	68,376			11,972	17,706	11,389	15,573	*30	*8	1,244	2,128	10,849	3,185	6,861				
Mining	5,484	106,375	*48	*586	26,562	100,184	26,451	77,252	*65	*17	1,367	22,117	58,665	4,961	41,518				
Metal mining	126	2,003			886	745	886	548			*10	*197	611	*122	*134				
Coal mining	116	8,507			558	9,310	554	6,322			113	2,987	3,733	193	5,578				
Oil and gas extraction	4,831	88,055	*48	*586	23,080	82,809	22,973	64,466	*65	*17	976	18,317	50,003	4,136	32,794				
Nonmetallic minerals, except fuels	411	7,810			2,038	7,330	2,038	5,916			*268	*1,416	4,318	510	3,012				
Construction	41,537	309,707	*858	*5,061	248,394	179,999	242,415	148,328	*931	*404	22,557	33,269	107,618	64,528	72,378				
General building contractors and operative builders	5,628	43,694			53,293	29,685	53,211	26,477	*32	*15	2,276	3,186	21,057	13,079	8,621				
General building contractors	5,141	37,670			51,458	27,480	51,376	24,442	*32	*15	2,228	3,018	19,957	12,901	7,515				
Operative builders	487	6,024			1,835	2,205	1,835	2,035			48	168	1,100	178	1,106				
Heavy construction contractors	5,553	69,367	*5	*107	14,951	31,842	14,898	24,976			3,227	6,872	17,802	7,786	14,044				
Highway and street construction	993	15,655	*5	*107	3,385	7,923	3,385	6,747			*447	*1,175	5,514	1,388	2,411				
Heavy construction, except highway	4,560	53,712			11,566	23,919	11,513	18,229			2,780	5,697	12,288	6,398	11,633				
Special trade contractors	28,805	186,609	*853	*4,954	168,126	110,301	164,119	89,076	*765	*144	13,720	21,085	63,501	40,374	46,802				
Plumbing, heating, and air conditioning	2,625	16,991	*260	*37	22,956	9,962	21,980	9,173			1,778	769	6,501	6,144	3,462				
Painting, paper hanging, and decorating	884	1,473			14,503	3,033	14,503	3,033					2,765	1,694	269				
Electrical work	1,498	5,083			14,293	6,441	14,293	4,718			1,521	1,725	4,656	4,099	1,782				
Masonry, stonework, tile setting, and plastering	5,798	40,108			26,328	12,979	25,002	11,669	*134	*51	2,696	1,260	8,190	5,205	4,786				
Carpentering and flooring	4,365	10,392	*133	*2,405	35,593	6,366	35,399	5,897	*134	*90	1,310	378	5,530	4,339	836				
Roofing and sheet metal work	1,437	5,143			8,097	2,441	8,097	2,436			*5	*5	2,149	1,503	293				
Concrete work	1,711	10,309	*460	*2,512	5,684	4,811	5,929	4,481			*309	*330	3,264	3,036	1,549				
Water well drilling	792	9,339			3,818	7,991	3,818	7,227			*360	*762	3,559	1,978	4,431				
Miscellaneous special trade contractors	9,695	87,771			36,854	56,277	35,098	40,442	*497	*3	5,741	15,836	26,887	12,376	29,394				
Contractors not allocable	1,551	10,037			12,024	8,171	10,187	5,799	*134	*245	3,334	2,126	5,256	3,289	2,912				

Table 1.10—Individuals With Both Sole Proprietorship Business and Investment Credit Property Attributable to Sole Proprietorships: Receipts, Net Income, Cost by Life Years, Qualified Investment, and Investment Credit, by Industry—Continued

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

Industry	Returns with investment credit computation items—Continued																	
	Used property—Continued		Type of property not stated		Tentative credit						Investment credit carryover from prior years		Investment credit	Unused investment credit				
	7 or more years				Total		10 percent		7 per cent					Number of returns		Amount		
	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)	(61)	(62)	(63)			
Manufacturing	11,808	102,173	*134	*579	62,290	70,949	61,986	59,159	*5	*6	4,879	11,784	43,274	17,373	27,680			
Food and kindred products	363	2,859				1,914	2,217	1,931	1,749			232	468	1,244	564	893		
Textile mill products	*5	*497				*336	*110	*336	*110					*110				
Apparel and other textile products	*138	*99				2,232	625	2,232	600					599	*261	*26		
Lumber and wood products, except furniture	3,558	37,012			17,220	26,276	16,657	21,940				2,740	4,335	14,432	8,951	11,843		
Furniture and fixtures	*288	*1,258				1,346	363	1,346	363					307	*119	*56		
Printing, publishing, and allied industries	3,247	14,019			11,725	10,148		8,492						*462	*1,654	7,178	2,635	2,970
Chemicals and allied products	*153	1,247			472	1,638		586						*134	*1,052	1,283	*152	*355
Leather and leather products	**	**				*11	*16		*16							*16		
Stone, clay, and glass products	*233	*3,214			3,904	2,100	*504	1,826						*83	*274	1,129	1,127	973
Primary metal industries	*277	*4,246				*328	*864	*328	*864						*789	*39	*75	
Fabricated metal products	607	3,525	**	**	3,745	2,147	3,745	2,087						*9	*60	1,972	*48	*175
Machinery, except electrical	1,437	10,383			9,052	14,399	9,252	11,255						660	3,145	8,105	3,369	6,296
Electrical and electronic equipment	*28	*600			1,447	1,293	1,452	1,022	*5	*6	*140			*265	870	*209	*423	
Transportation equipment	*343	*1,557			1,597	1,294	1,589	949						*141	*344	1,088	*554	*206
Other manufacturing industries	930	4,908	**	**	6,228	3,725	6,228	3,564						*273	*182	2,865	1,143	860
Manufacturing not allocable	**	**			*733	*3,736	*733	*3,736								*1,307	*202	*2,429
Transportation, communication, electric, gas and sanitary services	21,735	290,821	*28	*1,560	102,851	175,531	95,765	137,488	*45	*75	17,271	37,970	94,073	45,084	81,458			
Local and interurban passenger transit	*766	*3,553				7,468	4,504	6,865	2,648					*852	*1,856	2,473	1,788	2,031
Taxicabs	*287	*1,631				4,449	1,076	4,449	1,076						1,001	*1,038	*75	
Other passenger transportation	*479	*1,922				3,019	3,428	2,416	1,572					*852	*1,856	1,472	*748	*1,956
Trucking and warehousing	18,557	230,932	*28	*1,560	79,990	147,877	74,298	115,776	*20	*57	14,711	32,044	76,597	39,060	71,281			
Trucking, local and long distance	15,697	212,333	*28	*1,560	78,564	145,162	72,872	113,061	*20	*57	14,711	32,044	74,844	38,531	70,319			
Public warehousing and trucking terminals	*860	*18,599				1,426	2,715	1,426	2,715						1,753	*529	*962	
Water transportation	*734	*7,907				1,690	3,169	1,443	2,640					*249	*529	2,273	*856	*896
Air transportation	598	8,995				1,877	3,765	1,876	3,079					80	686	3,089	115	676
Transportation services	1,228	9,215				5,284	6,034	5,003	3,700					739	2,336	3,563	1,476	2,469
Passenger transportation arrangement	*529	*184				2,238	2,841	2,003	661					*252	*2,181	843	*508	*1,997
Freight transportation arrangement	*12	*473				1,765	943	1,765	919					*430	*26	848	*507	*95
Other transportation services	*687	*8,558				1,281	2,250	1,235	2,120					*57	*129	1,872	*461	*377
Communication	*296	*17,749				1,540	3,854	1,523	3,706					*38	*148	1,782	*496	*2,072
Electric and gas service	*143	*6,195				*180	*700	*160	*673					*22	*27	*607	*128	*93
Sanitary services	1,414	6,075				4,622	5,628	4,597	5,268	*25	*18			*580	*344	3,689	*1,167	*1,938
Wholesale and retail trade	72,297	544,146	*267	*1,150	417,857	292,241	403,269	248,879	1,078	208	39,996	43,337	36,985	18,641	17,804			
Wholesale trade	10,111	61,313	*17	*226	61,844	54,811	60,017	45,282	*147	*84	5,946	9,438	1,780	1,858	596			
Motor vehicles and automotive equipment	943	4,150				3,952	2,376	3,952	2,346					*28	*31	786	1,008	3,133
Lumber and construction materials	309	1,630				1,814	3,918	1,562	1,678	*5	*14	1,104	2,228	1,206	*72	*6		
Electrical goods	*251	*171				820	1,212	820	1,212						605	*221	*36	
Hardware, plumbing, and heating equipment	*158	*580				1,249	641	1,213	615					*64	*26	3,648	1,215	1,179
Farm machinery and equipment	1,294	7,935	*5	*11	3,098	4,827	3,098	4,066						349	760	3,987	746	302
Other machinery, equipment, and supplies	762	10,698	*5	*9	4,850	4,291	4,830	4,189						*69	*101	4,107	3,727	2,438
Other durable goods	2,493	8,660			11,442	6,545	11,442	5,439						*532	*1,104	501	905	713
Drugs, chemicals, and allied products	*124	*1,453			2,889	1,215	2,889	1,204						*6	*10	778	*1,045	*979
Apparel, piece goods, and notions	*17	(1)			2,979	1,756	2,554	1,719						*430	*38	4,690	1,452	1,020
Groceries and related products	921	7,360			7,071	5,715	6,791	5,038	*134	*59	602	617	3,754	1,628	3,031			
Farm-product raw materials	386	5,513	**	**	3,200	6,792	2,944	5,551						584	1,230	491	193	57
Alcoholic beverages	78	235			891	549	896	518						*27	*31	8,983	3,223	3,967
Other nondurable goods	2,232	11,658	**	**	11,654	12,955	11,170	9,873	**	**				1,984	3,077	1,669	1,348	351
Wholesalers not allocable	143	1,272			6,035	2,019	5,856	1,834						*187	*185	127,090	110,112	100,719

Table 1.10—Individuals With Both Sole Proprietorship Business and Investment Credit Property Attributable to Sole Proprietorships: Receipts, Net Income, Cost by Life Years, Qualified Investment, and Investment Credit, by Industry—Continued

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

Industry	Returns with investment credit computation items—Continued																
	Used property—Continued		Type of property not stated		Tentative credit						Investment credit carryover from prior years	Investment credit	Unused investment credit				
	7 or more years						Total		10 percent								
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount			Number of returns	Amount	Number of returns		
	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)	(61)	(62)	(63)		
Wholesale and retail trade—Continued																	
Retail trade	60,580	475,642	*250	*924	345,395	227,839	332,660	197,088	*931	*124	33,467	30,617	7,493	5,657	5,884		
Building materials, paint, hardware, garden supply, and mobile home dealers	3,044	16,295	—	—	16,629	13,378	16,265	11,699	—	—	1,699	1,682	3,007	735	1,217		
Lumber and other building materials dealers	993	7,597	—	—	3,370	4,225	3,370	3,976	—	—	*62	*250	346	*388	*70		
Paint, glass, and wallpaper stores	*136	*372	—	—	1,425	416	1,425	341	—	—	*159	*75	1,718	2,273	1,651		
Hardware stores	1,201	2,540	—	—	7,106	3,368	6,801	2,812	—	—	*629	*557	1,797	1,566	1,346		
Retail nurseries and garden supply stores	*180	*884	—	—	3,425	3,144	3,368	2,415	—	—	*816	*728	625	695	1,600		
Mobile home dealers	534	4,902	—	—	1,303	2,225	1,303	2,155	—	—	*33	*72	2,005	2,081	1,138		
General merchandise stores	1,572	12,118	—	—	7,841	3,142	7,386	2,813	—	—	*748	*328	550	*249	*33		
Variety stores	*313	*1,673	—	—	1,662	583	1,662	583	—	—	—	—	1,455	1,832	1,105		
Other general merchandise stores	1,259	10,445	—	—	6,179	2,559	5,724	2,230	—	—	*748	*328	15,469	16,203	17,167		
Food stores	7,972	74,897	—	—	43,322	32,649	40,774	27,823	*476	*71	4,652	4,749	11,874	10,977	10,956		
Grocery stores	5,814	64,907	—	—	29,143	22,842	27,725	19,389	—	—	3,519	3,447	674	716	317		
Meat and fish markets, including freezer provisioners	*158	*603	—	—	3,073	992	3,073	889	—	—	*109	*104	531	*1,050	*742		
Fruit stores and vegetable markets	*730	*1,219	—	—	2,155	1,273	2,155	1,273	—	—	—	—	*562	—	—		
Candy, nut, and confectionery stores	*494	*275	—	—	*1,197	*562	*1,197	*341	—	—	*246	*221	442	*1,083	*1,672		
Dairy products stores	*453	*4,730	—	—	1,841	2,114	1,365	2,026	*476	*71	*28	*17	439	1,840	3,144		
Retail bakeries	*156	*2,933	—	—	3,404	3,582	2,750	2,621	—	—	*750	*960	947	*537	*336		
Miscellaneous food stores	*167	*230	—	—	2,509	1,284	2,509	1,284	—	—	—	—	—	—	—		
Automotive dealers and service stations	12,026	86,667	*5	*5	63,505	48,841	62,021	44,755	*163	*9	5,624	4,072	26,433	20,076	22,405		
Motor vehicle dealers—new car dealers (franchised)	644	2,331	—	—	2,520	1,468	2,508	1,379	*143	*8	156	80	852	867	618		
Motor vehicle dealers—used cars only	899	2,692	—	—	7,004	13,126	6,895	12,696	—	—	373	430	3,604	1,556	9,523		
Auto and home supply stores	1,741	12,815	—	—	8,370	4,120	8,345	3,914	—	—	*363	*204	3,068	3,185	1,052		
Boat dealers	8,276	67,263	*5	*5	40,285	27,212	39,199	24,111	*20	*1	3,949	3,098	16,602	13,177	10,603		
Gasoline service stations	*162	*1,047	—	—	2,231	1,380	1,979	1,308	—	—	*748	*72	1,042	*492	*339		
Recreational vehicles	*28	*93	—	—	1,384	426	1,385	423	—	—	*6	*3	407	*143	*19		
Motorcycle dealers	*58	*86	—	—	1,069	328	1,069	322	—	—	*20	*6	220	*638	*107		
Miscellaneous aircraft and automotive dealers	*218	*360	—	—	642	781	641	602	—	—	*9	*179	638	*18	*144		
Apparel and accessory stores	3,510	17,478	—	—	19,792	10,517	19,511	9,862	—	—	*1,017	*655	5,865	6,017	4,651		
Men's and boys' clothing and furnishings stores	—	—	—	—	1,683	772	1,526	422	—	—	*485	*350	501	*836	*270		
Women's ready-to-wear stores	696	2,217	—	—	5,298	2,573	5,298	2,571	—	—	—	—	1,868	1,644	706		
Women's accessory and specialty stores	—	—	—	—	*693	*41	*693	*41	—	—	—	—	*33	*451	*8		
Children's and infant wear stores	*56	*560	—	—	*416	*136	*416	*136	—	—	—	—	*136	*76	—		
Family clothing stores	1,318	10,449	—	—	4,654	4,203	4,654	4,143	—	—	*159	*60	976	1,226	3,226		
Shoe stores	*401	*3,465	—	—	3,516	1,872	3,516	1,765	—	—	*249	*107	1,600	*806	*273		
Furriers and fur shops	*59	*24	—	—	*101	*11	*101	*11	—	—	—	—	*3	*59	*8		
Apparel and accessory stores, not elsewhere classified	*980	*763	—	—	3,431	909	3,308	773	—	—	—	—	748	*919	*160		
Furniture and home furnishings stores	3,683	15,507	—	—	28,893	19,927	—	18,932	—	—	2,042	994	9,150	6,910	10,775		
Furniture stores	1,121	2,902	—	—	8,095	4,106	—	3,679	—	—	*349	*427	2,724	2,161	1,382		
Floor covering stores	*576	*788	—	—	3,464	933	—	874	—	—	*134	*59	856	*450	*76		
Drapery, curtain and upholstery stores	*25	*110	—	—	2,512	696	—	403	—	—	*392	*293	623	*544	*73		
Home furnishings and equipment stores except appliances	*672	*583	—	—	4,043	771	4,043	714	—	—	—	—	646	*434	*124		
Household appliance stores	*332	*353	—	—	3,294	968	2,876	821	—	—	*669	*147	946	215	22		
Radio and television stores	*554	*338	—	—	4,607	1,316	4,143	1,311	—	—	*492	*5	1,033	1,379	283		
Music stores	*403	*10,433	—	—	2,878	11,137	2,878	11,130	—	—	—	—	2,322	1,727	8,815		
Eating and drinking places	11,480	116,302	—	—	61,060	51,734	57,309	39,457	*5	*12	9,913	12,266	28,756	26,649	22,966		
Eating places	7,244	85,524	—	—	44,645	41,879	42,087	31,369	*5	*12	7,814	10,500	23,527	19,966	18,339		
Drinking places	4,236	30,778	—	—	16,415	9,855	15,222	8,088	—	—	2,099	1,766	5,229	6,683	4,627		

Footnotes at end of table.

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Table 1.10—Individuals With Both Sole Proprietorship Business and Investment Credit Property Attributable to Sole Proprietorships: Receipts, Net Income, Cost by Life Years, Qualified Investment, and Investment Credit, by Industry—Continued

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

Industry	Returns with investment credit computation items—Continued															
	Used property—Continued		Type of property not stated		Tentative credit						Investment credit carryover from prior years	Investment credit	Unused investment credit			
	7 or more years						Total		10 percent				7 per cent			
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount			Number of returns	Amount		
(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)	(61)	(62)	(63)		
Wholesale and retail trade—Continued																
Retail trade—Continued																
Miscellaneous retail stores	16,937	134,940	*245	*919	100,560	46,375	97,885	40,472	*287	*32	7,726	5,870	30,861	25,522	15,515	
Drug stores and proprietary stores	*559	*9,476			4,090	2,773	4,087	2,544			*473	*230	2,140	835	635	
Liquor stores	2,113	38,266			7,646	5,599	7,359	5,157			1,084	440	3,680	3,118	1,921	
Used merchandise stores	1,110	7,465			8,871	2,843	8,247	2,597			*1,282	*246	2,072	2,722	771	
Sporting goods and bicycle shops	*261	*711			4,555	1,623	4,328	1,450			*609	*172	1,287	1,318	336	
Book stores	*500	*2,564			3,001	1,258	3,001	1,098			*256	*159	647	*668	*610	
Stationery stores	*615	*2,477			1,245	489	1,245	489					317	*598	*174	
Jewelry stores	*596	*607			5,121	900	5,121	899					661	*978	*239	
Hobby, toy, and game shops	*508	*163			3,135	246	3,135	246					201	*458	*45	
Camera and photographic supply stores	*27	*132			507	55	507	55					43	*68	*12	
Gift, novelty, and souvenir shops	2,376	22,264			6,237	4,077	6,134	3,707			*546	*370	2,919	2,286	1,157	
Luggage and leather goods stores	—				*608	*173	*608	*173					*167	*46	*6	
Sewing, needlework, and piece goods stores	*398	*342			2,799	295	2,312	207			*487	*88	277	*91	*18	
Mail order houses	*39	*370			1,508	483	1,508	483					320	*264	*163	
Merchandising machine operators	406	3,398			3,561	4,825	3,561	3,319			*402	*1,507	2,599	508	2,226	
Direct selling organizations	1,787	8,735	*245	*919	18,655	4,875	18,474	4,817			*260	*58	3,770	1,971	1,102	
Fuel and ice dealers, except fuel oil dealers and bottled gas dealers	*673	*4,677			2,053	1,809	2,053	1,592			*199	*216	1,021	*872	*788	
Fuel oil dealers	*59	*288			2,330	1,366	1,483	1,086			*852	*280	1,288	486	79	
Liquified petroleum gas (bottled gas) dealers	*440	*6,883			856	2,084	856	1,820			*204	*265	1,269	*247	*814	
Florists	3,227	20,755			9,220	4,695	9,499	4,573	*248	*32	*117	*90	2,399	3,893	2,296	
Cigar stores and stands	*17	*31			*151	*5	*152	*15						*5	*1	
New dealers and newsstands					*28	*31	*28	*31					*30	*28		
Other miscellaneous retail stores	1,226	5,336			14,383	5,871	14,187	4,144	*39	(1)			3,749	3,867	2,122	
Retail trade not allocable	*356	*1,418			3,793	1,276	3,747	1,275			*46	*1	1,058	997	218	
Wholesale and retail trade not allocable	1,606	7,191			10,618	9,591	10,592	6,309			583	3,282	4,941	2,665	4,649	
Finance, insurance, and real estate	14,221	93,055	134,752	70,330	133,730	63,054	*811	*259	3,000	7,005	51,712	18,908	18,612	
Finance	685	3,639			4,052	4,019	3,961	2,966			288	1,050	3,099	406	920	
Banking and miscellaneous finance	*254	*94			*602	*308	*602	*308					*286	*6	*22	
Credit agencies other than banks	*36	*540			1,105	577	1,102	400			*13	*176	*352	*56	*225	
Security, commodity brokers, and services	395	3,005			2,345	3,134	2,257	2,258			275	874	2,461	344	673	
Security brokers and dealers, except underwriting syndicates	114	1,582			1,060	1,325	1,054	1,153			*153	*172	1,009	185	316	
Commodity contracts brokers, exchanges, and services	281	1,423			1,285	1,809	1,203	1,105			122	702	1,452	159	357	
Insurance agents, brokers, and service	4,989	13,194			45,858	15,550	45,334	15,105	*552	*168	461	275	13,530	6,652	2,019	
Real estate	8,547	76,222			84,842	50,761	84,435	44,983	*259	*91	2,251	5,680	35,083	11,850	15,673	
Operators and lessors of buildings	482	5,304			3,622	3,846	3,618	2,527			255	1,321	2,162	506	1,682	
Lessors, other than buildings	483	15,501			2,122	4,259	2,122	4,240					*19	2,661	528	
Real estate agents, brokers, and managers	6,701	45,749			73,510	35,728	73,320	32,679			1,613	2,948	25,721	9,824	10,002	
Title abstract companies	*5	*1			*169	*66	*169	*66					*66	*5	(*')	
Subdividers and developers, except cemeteries	620	9,267			1,934	4,299	1,869	3,576			223	722	2,814	377	1,486	
Cemetery subdividers and developers					*141	*6	*141	*6					*6			
Combined real estate, insurance, loans, law offices	*256	*400			3,344	2,557	3,196	1,889			*157	*670	1,653	*610	*904	
Services	85,851	575,111	*850	*2,429	625,610	372,362	615,721	320,003	*1,069	*844	37,042	51,522	238,879	137,471	133,600	
Hotels and other lodging places	3,318	46,193			21,308	24,206	21,033	19,592			2,867	4,613	11,177	6,090	13,030	
Hotels	194	3,768			1,506	1,697	1,507	1,112			504	785	1,098	596	800	
Motels, motor hotels, and tourist courts	2,490	40,290			12,432	13,467	12,158	10,493			1,849	2,974	8,456	3,559	5,011	
Rooming and boarding houses	*28	*47			*505	*272	*505	*272					*270	*67	*2	
Sporting and recreational camps	*293	*228			2,320	4,055	2,318	3,225			*458	*830	306	*564	*3,750	
Trailing parks and camp sites	313	1,860			4,545	4,515	4,545	4,490			*56	*24	1,047	1,304	3,467	
Organizational hotels and lodging houses, on a membership basis																

Footnotes at end of table.

Table 1.10—Individuals With Both Sole Proprietorship Business and Investment Credit Property Attributable to Sole Proprietorships: Receipts, Net Income, Cost by Life Years, Qualified Investment, and Investment Credit, by Industry—Continued

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

Industry	Returns with investment credit computation items—Continued														Investment credit	Unused investment credit		
	Used property—Continued		Type of property not stated		Tentative credit						Investment credit carryover from prior years							
	7 or more years				Total		10 percent		7 per cent									
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	(61)	(62)	(63)		
	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)	(61)	(62)	(63)			
Services—Continued																		
Personal services	13,928	115,571			92,516	37,232	90,330	33,408			6,382	3,824	24,243	21,469	12,989			
Coin-operated laundries and dry cleaning	2,005	50,254			8,276	9,369	7,510	8,413			*1,159	*956	4,774	3,562	4,595			
Other laundry, cleaning, and garment services	2,246	25,131			14,979	8,562	14,288	6,933			*1,369	*1,629	5,445	5,121	3,117			
Photographic studios, portrait	*1,950	*5,351			14,529	4,289	14,528	3,473			*1,551	*796	2,457	4,851	1,812			
Beauty shops	4,512	25,178			30,947	7,810	30,698	7,679			*510	*131	6,931	3,483	879			
Barber shops	*472	*3,181			4,929	1,471	4,929	1,254			*864	*217	1,076	*1,256	*395			
Shoe repair and hat cleaning shops	*657	*1,244			*878	*212	*878	*212					*212					
Funeral service and crematories	*991	*3,729			4,893	3,568	4,893	3,483			*450	*85	1,628	*882	*1,940			
Miscellaneous personal services	1,095	1,503			13,085	1,971	12,806	1,961			*479	*10	1,720	2,314	251			
Business services	14,711	89,747			97,838	71,183	95,653	60,104	*56	*243	4,909	10,840	47,185	18,454	24,002			
Advertising	*545	*2,399			3,589	1,753	3,193	1,197			*452	*556	1,106	*219	*647			
Services to buildings	*972	*4,694			14,513	3,793	13,989	3,533			*1,370	*261	3,273	2,651	519			
Computer and data processing services	602	15,753			3,692	8,744	3,692	8,623				*39	*121	4,270	1,019	4,474		
Management and public relations	3,646	9,961			23,125	15,826	22,555	11,681			1,075	4,149	9,248	4,655	6,582			
Equipment rental and leasing	2,927	39,626			9,232	26,092	8,848	21,259			1,299	4,834	16,889	2,338	9,104			
Other business services	6,019	17,314			43,687	14,975	43,376	13,811	*56	*243	674	919	12,299	7,572	2,676			
Automobile repair and services	8,996	52,294	**	**	52,329	34,637	50,740	29,157			4,663	5,476	18,203	18,402	16,439			
Automobile rentals, without drivers	793	18,609			3,274	13,602	3,136	10,235			*563	*3,368	6,205	1,380	7,397			
Automobile parking			**	**	*316	*151	*316	*151					*151					
Automotive top and body repair shops	*623	*2,225			10,870	4,302	10,126	3,358			*1,323	*944	1,752	4,598	2,552			
General automotive repair shops	6,884	23,693			27,395	8,838	26,697	7,860			2,527	976	6,414	9,963	2,427			
Other automotive repair shops	*45	*1,370			4,685	1,970	4,685	1,836			*232	*133	1,021	*1,118	*949			
Automotive services, except repair	*671	*6,397			5,789	5,774	5,780	5,717			*18	*55	2,660	1,343	3,114			
Miscellaneous repair services	8,230	30,603			50,312	15,016	49,102	13,888			3,290	1,129	11,090	11,227	3,925			
Radio and tv repair shops	*39	*12			4,147	1,223	4,101	1,223			*46	(I)	420	*537	802			
Electrical repair shops, except radio and tv	*444	*519			4,919	1,369	4,919	1,369					1,359	*1,477	10			
Reupholstery and furniture repair	*897	*1,518			4,680	808	4,545	738			*135	*70	660	*1,310	148			
Other miscellaneous repair shops	6,850	28,554			36,566	11,616	35,537	10,558			3,109	1,059	8,651	7,903	2,965			
Motion pictures	*147	*531			3,932	7,331	3,532	6,904			*666	*426	4,708	1,658	2,622			
Motion picture production, distribution, and services	*13	*409			3,313	6,926	3,313	6,844			*266	*81	4,689	1,074	2,238			
Motion picture theaters	*134	*122			*619	*405	*219	*60			*400	*345	*19	*584	386			
Amusement and recreation services, except motion pictures	7,322	45,239	**	**	45,398	35,873	44,359	26,884	*823	*583	6,781	8,407	18,058	14,629	17,821			
Producers, orchestras, and entertainers	2,857	17,865			23,849	8,105	23,026	6,795	*818	*573	3,526	737	5,732	7,132	2,374			
Billiard and pool establishments	*516	*3,545			*1,033	*436	*1,033	*436					*74	*516	*362			
Bowling alleys	*291	*1,268			1,170	2,843	1,165	1,650			*314	*1,195	977	*664	1,867			
Professional sports clubs and promoters	*21	*196			270	283	270	283					**	283				
Racing, including track operation	214	851			4,624	6,191	4,609	5,075			320	1,115	3,251	1,904	2,943			
Other amusement and recreation services	3,423	21,514	**	**	14,452	18,015	14,256	12,645	*5	*10	**	**	7,741	4,413	10,275			
Medical and health services	12,987	118,067	209	953	133,546	82,839	132,640	74,908	*96	*12	3,380	7,920	63,213	21,880	19,606			
Offices of physicians	4,289	27,925			58,366	33,270	58,168	28,977	*30	*6	1,064	4,284	30,041	6,882	3,222			
Offices of dentists	4,648	46,869	76	155	40,739	34,476	40,056	32,733	*66	*6	1,890	1,738	22,156	10,086	12,320			
Offices of osteopathic physicians	*73	*315			978	433	978	338			*17	*85	310	*83	123			
Offices of chiropractors	*1,584	*15,723			4,998	3,209	4,998	3,177			*40	*32	1,701	*885	1,507			
Offices of optometrists	443	802			7,432	3,495	7,432	3,449			*39	*46	3,025	1,102	469			
Registered and practical nurses	*246	*292			*1,275	*191	*1,275	*191					*179	**	**			
Nursing and personal care facilities	598	23,875	133	798	3,342	3,161	3,342	1,696			303	1,468	1,617	1,132	1,546			
Hospitals	*4	*1			*82	*328	*82	*104			**		*76					
Medical laboratories	*19	*1,480			358	456	358	456					456	*33	(I)			
Dental laboratories	*421	*329			3,660	673	3,660	673					653	*189	*20			
Other medical and health services	662	456			12,316	3,147	12,291	3,114			**	**	2,999	1,500	148			
Legal services	4,232	39,203			41,180	29,868	41,058	23,694	*94	6	1,082	6,169	16,101	6,728	13,709			
Educational services	834	3,935	399	798	13,311	4,343	13,445	4,322			*143	*21	2,387	3,722	1,956			
Engineering and architectural services	2,321	11,820			17,225	7,220	17,220	6,077			*1,324	*1,145	5,466	4,182	1,750			
Accounting, auditing and bookkeeping services	6,777	17,839			34,832	12,469	34,612	12,274			825	195	10,443	4,710	2,015			
Certified Public accounting	2,147	5,763			10,372	4,333	10,372	4,333					4,281	*691	*52			
Other accounting, auditing, and bookkeeping services	4,630	12,076	**	**	24,260	8,136	24,240	7,941			*825	*195	6,162	4,019	1,963			
Other services	20,48	4,069	**	**	22,083	10,145	21,997	8,791			730	1,357	6,405	4,320	3,736			
Nature of business not allocable	*466	*1,309			3,138	2,115	3,137	1,848			*146	*268	1,988	390	127			

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*This estimate should be used with caution because of the small number of sample returns on which it was based.

**The estimate for this cell is not shown separately to avoid disclosure of information for specific taxpayers. However, the data are included in the appropriate totals.

^aLess than \$500.

Table 1.11—Individual Income Tax Returns With New Jobs Credit Items: Adjusted Gross Income Tax, New Jobs Credit Items, and Selected Sources of Income, by Size of Adjusted Gross Income

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

Size of adjusted gross income	Number of returns	Adjusted gross income less deficit						
		Total	Partnership net income (less loss)		Estate or trust net income (less loss)		Small Business Corporation net income (less loss)	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
All returns, total	458,357	18,580,250	182,882	4,029,854	14,232	109,913	57,922	703,535
Under \$5,000	15,374	-289,357	2,158	-72,836	145	8,993	252	-13,360
\$5,000 under \$10,000	34,655	291,085	6,422	57,548	*1,193	*1,586	2,759	-20,422
\$10,000 under \$20,000	105,231	1,557,678	36,906	281,754	3,051	4,619	9,457	50,898
\$20,000 under \$50,000	196,098	6,318,345	72,561	1,125,164	2,795	-375	22,151	98,957
\$50,000 under \$100,000	79,190	5,373,848	44,375	1,422,271	4,275	62,448	14,833	214,910
\$100,000 under \$500,000	26,928	4,410,280	19,732	1,119,288	2,618	22,810	8,041	266,738
\$500,000 under \$1,000,000	648	428,285	535	68,242	99	2,220	310	48,896
\$1,000,000 or more	233	470,086	193	28,423	56	7,612	119	56,918
Taxable returns, total	352,429	17,154,791	163,425	3,858,885	13,033	99,407	52,416	707,208
Under \$5,000	403	-40,723	248	-28,996	*15	*401	77	-2,506
\$5,000 under \$10,000	9,472	84,622	*2,528	*18,857	*993	*1,056	*1,004	*59
\$10,000 under \$20,000	65,504	995,026	29,891	201,168	*2,307	*4,147	8,233	53,464
\$20,000 under \$50,000	172,967	5,643,584	66,743	1,052,194	2,744	-389	20,391	90,361
\$50,000 under \$100,000	76,569	5,205,593	43,705	1,407,571	4,204	62,373	14,335	196,199
\$100,000 under \$500,000	26,633	4,368,318	19,584	1,111,426	2,615	22,789	7,947	263,277
\$500,000 under \$1,000,000	648	428,285	535	68,242	99	2,220	310	48,896
\$1,000,000 or more	233	470,086	193	28,423	56	7,612	119	56,918
Total nontaxable returns	105,928	1,425,459	19,457	170,969	1,199	10,506	5,506	-3,673
Size of adjusted gross income	Number of returns	Income tax before credits		Investment credit		Work incentive (WIN) credit		Income tax available for new jobs credit
		Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	
	(9)	(10)	(11)	(12)	(13)	(14)	(15)	
All returns, total	438,879	4,228,854	342,105	323,111	4,227	3,676	4,480,753	
Under \$5,000	1,674	150	*473	55	—	—	*45	
\$5,000 under \$10,000	29,388	15,490	19,743	2,939	*502	—	9,152	
\$10,000 under \$20,000	105,117	161,729	71,069	24,583	*146	*96	118,962	
\$20,000 under \$50,000	195,816	1,116,614	157,959	107,777	2,829	2,435	968,203	
\$50,000 under \$100,000	79,088	1,379,917	67,768	88,227	508	258	1,349,853	
\$100,000 under \$500,000	26,916	1,218,302	24,273	82,703	234	833	1,606,192	
\$500,000 under \$1,000,000	647	141,204	600	8,412	5	(¹)	192,106	
\$1,000,000 or more	233	195,448	220	8,415	3	34	236,240	
Taxable returns, total	351,402	4,022,065	274,092	255,500	3,621	2,679	4,354,295	
Under \$5,000	**9,098	**7,015	**6,626	**903	—	—	—	
\$5,000 under \$10,000	**	**	**	**	*474	*13	4,987	
\$10,000 under \$20,000	65,494	113,873	40,375	9,428	*27	*7	93,184	
\$20,000 under \$50,000	172,824	1,017,268	137,028	74,276	2,376	1,557	907,680	
\$50,000 under \$100,000	76,485	1,340,076	65,258	74,485	508	258	1,324,249	
\$100,000 under \$500,000	26,621	1,207,181	23,985	79,581	228	810	1,595,849	
\$500,000 under \$1,000,000	647	141,204	600	8,412	5	(¹)	192,106	
\$1,000,000 or more	233	195,448	220	8,415	3	34	236,240	
Total nontaxable returns	87,477	206,789	68,013	67,611	606	997	126,458	
Size of adjusted gross income	Number of returns	New jobs credit		Income tax after credits	Computation of new jobs credit			
		Income tax after credits			Unemployment insurance wages paid			
		Number of returns	Amount		1977 amount	102 percent of 1976 amount		
(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	
All returns, total	408,156	678,806	3,801,947	428,070	280,428	5,204,893	211,937	3,401,571
Under \$5,000	*880	*45	—	14,976	14,780	287,662	10,825	177,843
\$5,000 under \$10,000	21,056	7,096	2,056	32,575	29,588	271,213	19,311	151,946
\$10,000 under \$20,000	93,005	64,359	54,603	99,503	66,722	763,964	44,655	455,000
\$20,000 under \$50,000	187,830	270,898	697,305	183,178	124,283	2,087,175	96,960	1,375,365
\$50,000 under \$100,000	77,965	198,002	1,151,851	72,650	36,653	1,203,764	32,721	816,680
\$100,000 under \$500,000	26,553	128,416	1,477,776	24,390	8,163	541,123	7,255	384,902
\$500,000 under \$1,000,000	637	7,137	184,969	581	172	34,855	148	28,003
\$1,000,000 or more	230	2,853	233,387	217	67	15,137	62	11,832
Taxable returns, total	343,057	552,348	3,801,947	323,752	185,585	3,264,723	145,324	2,315,737
Under \$5,000	—	—	—	403	345	20,078	265	13,115
\$5,000 under \$10,000	8,541	2,931	2,056	7,392	6,388	21,277	3,086	12,992
\$10,000 under \$20,000	63,913	38,581	54,603	60,074	31,165	233,415	22,252	152,336
\$20,000 under \$50,000	167,888	210,375	697,305	160,944	104,793	1,489,673	81,461	1,058,590
\$50,000 under \$100,000	75,572	172,398	1,151,851	70,043	34,653	971,379	30,956	693,154
\$100,000 under \$500,000	26,276	118,073	1,477,776	24,098	8,002	478,909	7,094	345,715
\$500,000 under \$1,000,000	637	7,137	184,969	581	172	34,855	148	28,003
\$1,000,000 or more	230	2,853	233,387	217	67	15,137	62	11,832
Total nontaxable returns	65,099	126,458	—	104,318	94,843	1,940,170	66,613	1,085,834

Footnotes at end of table.

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Table 1.11—Individual Income Tax Returns With New Jobs Credit Items: Adjusted Gross Income, Tax, New Jobs Credit Items, and Selected Sources of Income, by 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	Computation of new jobs credit—Continued									
	Unemployment insurance wages paid—Continued		Total wages paid				Excess of 1977 over 1976	Qualified wages eligible for credit		
	Excess of 1977 over 1976	Qualified wages eligible for credit	1977 amount		105 percent of 1976 amount					
			Number of returns	Amount	Number of returns	Amount				
(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)			
All returns, total	1,803,381	1,437,255	281,047	7,723,625	212,212	5,119,783	2,603,889	671,559		
Under \$5,000	109,824	83,396	14,780	401,029	11,569	264,152	136,889	39,019		
\$5,000 under \$10,000	119,263	87,918	29,634	373,108	19,571	230,092	143,016	41,341		
\$10,000 under \$20,000	308,991	232,196	66,879	1,016,314	45,033	617,414	398,896	106,669		
\$20,000 under \$50,000	711,834	567,064	124,774	3,009,696	96,659	1,973,183	1,036,517	266,678		
\$50,000 under \$100,000	387,093	324,129	36,579	1,906,083	32,116	1,296,421	609,686	152,102		
\$100,000 under \$500,000	156,212	133,283	8,162	914,434	7,081	657,635	256,808	62,127		
\$500,000 under \$1,000,000	6,855	6,456	172	70,946	143	55,991	14,962	2,332		
\$1,000,000 or more	3,309	2,813	67	32,015	60	24,895	7,115	1,291		
Taxable returns, total	949,016	768,101	186,416	5,046,824	145,149	3,574,402	1,472,452	359,707		
Under \$5,000	6,960	5,717	345	32,567	254	22,100	10,473	2,801		
\$5,000 under \$10,000	8,287	5,937	6,388	23,409	3,086	14,468	8,837	2,857		
\$10,000 under \$20,000	81,080	61,359	31,580	305,737	22,675	200,732	105,005	25,744		
\$20,000 under \$50,000	431,105	348,209	105,284	2,186,225	81,627	1,540,674	645,557	159,098		
\$50,000 under \$100,000	278,235	242,277	34,579	1,568,983	30,399	1,112,228	456,769	113,403		
\$100,000 under \$500,000	133,185	113,333	6,001	826,942	6,905	603,313	223,634	52,181		
\$500,000 under \$1,000,000	6,855	6,456	172	70,946	143	55,991	14,962	2,332		
\$1,000,000 or more	3,309	2,813	67	32,015	60	24,895	7,115	1,291		
Total nontaxable returns	854,365	651,154	94,631	2,676,801	67,063	1,545,381	1,131,437	311,852		
Computation of new jobs credit—Continued										
Size of adjusted gross income	Total qualified unemployment insurance wages paid to vocational rehabilitation employees	1977 qualified unemployment insurance wages paid to vocational rehabilitation employees	Tentative new jobs credit	Additional credit from other sources						
				Number of returns	Amount after limitations	Credit from partnerships	Number of returns	Amount after limitations		
(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)			
All returns, total	670,499	661	2,684	670,707	151,193	250,183	106,372	147,989		
Under \$5,000	38,790	*39	*164	38,798	278	1,400	184	758		
\$5,000 under \$10,000	41,490	—	—	41,482	*2,941	*788	*85	*88		
\$10,000 under \$20,000	107,032	—	—	107,047	33,731	23,462	25,395	16,108		
\$20,000 under \$50,000	267,338	*554	*2,198	267,504	59,450	71,628	40,406	52,411		
\$50,000 under \$100,000	152,114	**68	**322	152,137	37,352	73,872	27,595	37,104		
\$100,000 under \$500,000	59,917	**	**	59,921	16,840	73,206	12,302	39,082		
\$500,000 under \$1,000,000	2,629	—	—	2,629	437	4,185	290	1,656		
\$1,000,000 or more	1,189	—	—	1,189	164	1,642	115	782		
Taxable returns, total	360,468	497	2,144	360,663	140,601	213,201	101,278	128,073		
Under \$5,000	2,801	—	—	2,801	60	514	48	198		
\$5,000 under \$10,000	2,826	—	—	2,829	*1,004	*69	—	—		
\$10,000 under \$20,000	25,697	—	—	25,703	29,253	16,929	23,071	12,327		
\$20,000 under \$50,000	159,941	*430	*1,823	160,069	56,323	58,888	38,281	43,534		
\$50,000 under \$100,000	113,478	**67	**321	113,502	36,660	63,759	27,255	34,910		
\$100,000 under \$500,000	51,937	**	**	51,941	16,700	67,215	12,218	34,666		
\$500,000 under \$1,000,000	2,629	—	—	2,629	437	4,185	290	1,656		
\$1,000,000 or more	1,189	—	—	1,189	164	1,642	115	782		
Total nontaxable returns	310,001	*164	*540	310,044	10,592	38,982	5,094	19,916		
Computation of new jobs credit—Continued										
Size of adjusted gross income	Additional credit from other sources—Continued			Adjusted tentative credit	New jobs credit		Unused adjusted tentative credit eligible for carryover			
	Credit from Small Business Corporations		Credit from estates and trusts		Number of returns	Amount	Number of returns	Amount		
	Number of returns	Amount after limitations	Number of returns	Amount after limitations						
(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)		
All returns, total	41,765	93,165	4,551	9,029	920,890	378,351	642,805	206,606	279,454	
Under \$5,000	38	388	*75	*254	40,198	*482	*16	14,973	40,182	
\$5,000 under \$10,000	2,606	*569	*250	*131	42,270	18,976	5,555	25,034	36,716	
\$10,000 under \$20,000	5,960	4,172	*2,376	*3,182	130,509	87,277	82,630	55,605	67,883	
\$20,000 under \$50,000	18,757	17,158	*1,012	*2,059	339,132	175,389	259,393	77,416	81,054	
\$50,000 under \$100,000	9,529	35,670	551	1,098	226,009	71,425	186,311	25,629	39,712	
\$100,000 under \$500,000	4,669	31,843	276	2,281	133,127	24,018	119,836	7,754	13,321	
\$500,000 under \$1,000,000	153	2,509	6	20	6,814	570	6,407	152	416	
\$1,000,000 or more	55	856	5	4	2,831	214	2,657	43	170	
Taxable returns, total	38,233	78,841	2,553	6,287	573,864	314,882	519,028	105,847	56,198	
Under \$5,000	*17	*316	—	—	3,315	—	—	403	3,314	
\$5,000 under \$10,000	*1,004	*69	—	—	2,898	6,461	1,390	1,498	1,508	
\$10,000 under \$20,000	5,479	3,777	*703	*825	42,632	58,483	36,862	16,560	5,775	
\$20,000 under \$50,000	17,755	13,295	*1,012	*2,059	218,957	156,344	201,222	56,530	19,044	
\$50,000 under \$100,000	9,157	27,751	551	1,098	177,261	69,046	160,846	23,093	16,435	
\$100,000 under \$500,000	4,613	30,268	276	2,281	119,156	23,744	109,644	7,567	9,536	
\$500,000 under \$1,000,000	153	2,509	6	20	6,814	570	6,407	152	416	
\$1,000,000 or more	55	856	5	4	2,831	214	2,657	43	170	
Total nontaxable returns	3,532	14,324	*1,988	*2,742	347,026	63,489	123,777	100,759	223,256	

*This estimate should be used with caution because of the small number of sample returns on which it was based.

**The estimate for this cell is not shown separately to avoid disclosure of information for specific taxpayers. Instead, the data for all rows marked ** in this column have been combined. The resulting combined figure is shown in the uppermost cell marked **.

†Less than \$500.

Business Returns/1977 • Sole Proprietorships

Table 1.12—Individuals With Sole Proprietorship Businesses: Business Receipts, Adjusted Gross Income, and New Job Credit Items, by Industry

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

Industry	All sole proprietors														
	Number of—		Business receipts	Payroll	Net income (less deficit)	Net income		Adjusted gross income (less deficit)		Income tax before credits		Investment credit		Work incentive (WIN) credit	
	Returns	Businesses				Number of businesses	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
All Industries	10,208,702	11,345,616	393,871,790	36,395,668	51,388,971	7,748,976	66,571,503	10,207,660	178,813,471	8,123,206	29,363,185	2,438,061	1,483,006	6,473	5,213
All nonfarm Industries	7,775,077	8,413,806	324,492,954	32,533,568	49,436,518	6,270,071	56,795,648	7,635,249	141,147,552	6,254,257	22,883,370	1,594,833	872,170	6,268	4,111
Agriculture, forestry, and fishing	3,095,864	3,177,180	74,641,145	4,785,999	2,950,461	1,831,315	11,060,875	2,796,201	41,288,792	2,044,651	7,020,443	901,041	649,689	392	1,192
Farms	2,888,516	2,931,810	69,378,836	3,862,100	1,952,453	1,469,905	9,775,855	2,572,411	37,665,919	1,868,949	6,479,815	843,228	510,836	205	1,102
Field crop	1,247,045	1,268,888	27,533,377	1,319,402	3,322,285	803,248	5,840,236	1,154,427	17,424,799	848,937	3,084,820	368,805	293,834	*5	*272
Beef cattle feedlots	6,619	6,644	1,050,818	10,278	-59,183	2,216	20,143	6,284	84,976	4,995	26,763	3,069	2,888	—	—
Beef cattle, except feedlots	668,023	668,492	14,313,363	486,804	-1,822,009	210,722	758,435	563,728	8,018,757	411,896	1,385,376	172,003	89,984	*166	*819
Hogs, sheep and goats	240,373	243,459	6,415,165	222,646	130,117	118,115	751,842	221,178	2,520,598	151,469	344,072	77,350	58,072	—	—
Dairy farms	202,656	202,972	9,331,329	562,731	763,893	140,488	1,129,566	198,918	1,802,688	114,537	210,196	91,591	63,128	—	—
Poultry and eggs	50,374	50,390	1,995,654	126,242	84,933	23,704	152,813	45,865	571,388	30,238	73,624	22,386	15,884	—	—
General livestock, except animal specialty	70,094	70,103	2,444,472	72,875	-145,418	23,581	106,592	60,746	802,370	40,260	142,516	15,846	11,287	—	—
Other	417,864	420,862	6,284,658	1,059,122	-322,165	147,831	1,014,228	341,265	6,440,343	268,617	1,212,438	92,578	75,959	*34	*11
Other agriculture, forestry, and fishing	243,415	245,370	5,262,309	923,899	998,006	161,410	1,285,020	223,790	3,620,873	175,702	540,628	57,813	38,853	*167	*90
Mining	66,119	71,151	4,588,596	265,369	77,700	38,285	811,995	46,188	3,321,872	45,311	1,063,831	28,593	67,317
Construction	990,804	994,072	42,751,792	7,129,203	8,589,677	854,828	7,130,097	954,952	12,828,888	731,888	1,698,533	228,225	111,398	*440	*217
General building contractors and operative builders	180,043	180,652	16,068,300	2,263,571	1,539,612	142,338	1,774,432	173,745	2,816,818	137,671	461,214	49,185	22,257	*6	*30
Special trade contractors	734,093	735,279	22,873,508	4,239,952	4,487,935	648,329	4,751,700	706,574	9,019,987	541,483	1,091,783	154,417	65,362	*301	*168
Other construction	78,138	78,141	3,809,984	625,680	542,130	84,161	603,965	74,633	990,093	52,754	145,536	24,623	23,779	*133	*19
Manufacturing	222,541	224,128	10,024,166	1,818,850	1,260,024	150,414	1,499,898	207,399	3,643,901	169,509	582,927	57,959	44,365	*197	*486
Transportation, communication, electric, gas, and sanitary services	381,433	385,322	13,878,398	1,517,485	1,815,203	291,621	2,194,827	349,006	4,709,825	266,897	838,041	89,388	96,478	*290	*51
Trucking and warehousing	268,839	270,374	10,553,448	1,115,162	1,376,060	203,712	1,650,938	248,718	3,131,830	185,551	414,209	66,067	77,396	*290	*51
Other	113,634	114,948	3,325,950	402,323	439,143	87,909	543,889	100,288	1,577,995	81,346	223,832	23,321	19,082	—	—
Wholesale and retail trade	2,177,398	2,264,847	160,494,439	10,789,020	9,761,395	1,482,534	12,047,051	2,038,007	31,876,509	1,616,984	4,725,030	371,468	180,951	1,451	2,156
Wholesale trade	303,510	307,245	33,498,311	1,212,629	2,547,950	229,109	2,891,871	279,470	5,423,803	229,853	843,073	57,927	39,180	275	380
Retail trade	1,795,278	1,862,406	123,594,852	9,388,594	6,880,159	1,191,193	8,735,044	1,674,714	25,077,691	1,317,899	3,580,680	303,107	136,432	1,176	1,776
Food stores	154,984	159,142	21,336,165	1,222,486	905,208	155,565	1,082,473	148,405	1,858,149	102,741	264,244	35,309	15,919	*59	*87
Automotive dealers and service stations	227,473	234,493	42,274,586	2,353,335	1,573,970	174,811	1,841,300	216,548	3,209,420	164,650	489,580	55,645	27,451	*222	*218
Eating and drinking places	242,455	249,178	15,871,194	2,645,950	1,073,633	168,186	1,446,920	228,506	2,685,398	155,321	383,611	51,032	30,986	491	*553
Direct selling organizations	464,797	474,508	2,887,774	43,896	267,540	273,599	468,304	405,418	6,498,872	359,155	793,520	21,208	6,239	—	—
Other retail trade	733,236	746,085	41,224,933	3,112,827	3,050,708	459,232	3,896,047	675,837	10,825,852	536,032	1,649,725	139,913	55,837	404	918
Wholesale and retail trade not allocable	94,954	95,196	3,400,476	187,797	333,886	62,232	83,823	1,375,015	201,277	10,434	5,339	—	—	—	—
Finance, insurance, and real estate	867,837	894,941	19,320,206	730,202	6,361,253	678,769	7,168,441	704,999	18,164,440	697,607	3,151,918	144,759	82,090	537	115
Finance	25,537	25,633	2,980,341	53,889	206,172	16,755	336,273	21,855	687,881	20,066	170,077	4,747	4,278	—	—
Insurance agents, brokers, and service	223,714	226,359	5,430,706	398,863	2,519,319	192,867	2,615,631	207,256	4,894,808	186,117	804,581	47,689	15,508	*129	*34
Real estate	623,719	642,949	10,809,159	277,450	3,635,762	469,147	4,214,537	555,888	12,581,751	491,424	2,177,280	92,323	42,304	*408	*81
Services	3,185,180	3,302,537	67,791,034	9,331,906	22,516,228	2,597,930	24,558,705	3,000,562	62,494,851	2,526,858	10,403,629	612,727	260,031	3,086	944
Hotels and other lodging places	66,777	68,053	2,498,950	307,710	153,437	35,354	326,181	56,771	832,472	40,069	160,766	19,468	11,698	—	—
Personal services	667,851	678,110	8,583,854	1,644,531	2,138,083	570,458	2,320,341	605,120	8,088,631	481,283	985,400	85,678	26,690	*464	*83
Business services	648,526	657,753	9,865,708	1,279,242	3,039,752	519,480	3,435,564	597,506	12,521,524	519,255	2,077,535	98,987	55,752	*161	*98
Automobile repair and services	200,737	202,063	7,350,378	1,181,793	1,034,335	157,922	1,154,534	188,739	2,335,982	137,072	297,399	45,324	18,548	*134	*155
Amusement and recreation services, except motion pictures	277,441	283,887	3,585,998	328,971	315,429	184,368	863,518	239,278	4,086,779	188,478	632,263	40,858	21,386	*486	*16
Medical and health services	401,620	408,324	19,860,886	2,636,181	9,710,653	367,977	9,840,548	388,042	14,439,716	356,375	2,903,499	136,969	67,508	*146	*83
Offices of physicians	147,758	150,152	9,349,486	1,054,511	5,256,787	136,007	5,315,154	145,039	7,969,448	142,675	1,718,684	63,612	32,610	*83	*73
Offices of dentists	82,377	82,560	6,133,746	939,810	2,781,445	77,694	2,798,668	81,751	3,139,550	76,742	640,914	38,185	22,767	*55	*11
Other medical services	173,279	175,612	4,377,654	641,860	1,672,421	154,276	1,726,726	161,252	3,330,718	136,988	543,901	35,172	12,131	*8	*9
Legal services	163,181	163,827	5,550,605	691,441	2,778,034	140,687	2,841,847	156,600	5,349,760	146,266	1,061,835	44,856	18,742	*917	*193
Other services	827,207	839,520	10,514,455	1,262,037	3,346,505	641,686	3,776,172	768,506	14,739,987	658,060	2,284,932	140,587	47,707	778	316
Nature of business not allocable	30,683	31,438	383,014	27,634	77,030	23,300	101,614	28,368	488,583	23,501	78,833	3,901	2,687	**	**

Footnotes at end of table.

Table 1.12—Individuals With Sole Proprietorship Businesses: Business Receipts, Adjusted Gross Income, and New Job Credit Items, by Industry—Continued

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

Industry	All sole proprietors—Continued					Sole proprietors with new jobs credit items									
	Income tax available for new jobs credit	New jobs credit		Number of—		Business receipts	Payroll	Net income (less deficit)	Net income		Adjusted gross income less deficit		Income tax before credits		
		Number of returns	Amount	Returns	Businesses				Number of businesses	Amount	Number of returns	Amount	Number of returns	Amount	
		(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)
All Industries	28,578,063	270,273	472,920	318,808	383,752	54,245,217	7,528,748	6,467,123	303,518	7,448,580	318,806	11,425,660	299,542	2,485,365	
All nonfarm Industries	22,635,437	244,914	441,187	288,327	332,317	50,324,467	7,085,565	6,643,070	282,855	7,111,833	286,197	10,251,483	269,909	2,161,921	
Agriculture, forestry, and fishing	6,438,586	33,069	44,288	58,782	61,720	4,796,400	670,179	-8,665	30,221	513,291	41,672	1,412,100	38,617	367,001	
Farms	5,842,626	25,359	31,733	49,645	51,435	3,920,750	443,183	-175,947	20,663	336,747	32,609	1,174,177	29,633	323,444	
Field crop	2,776,482	8,894	9,899	15,932	16,221	1,249,706	114,086	-43,857	8,070	139,485	11,365	404,059	9,168	127,718	
Beef cattle feedlots	26,483	125	135	216	217	118,136	882	-77	2,175	143	6,279	134	2,625	62,320	
Beef cattle, except feedlots	1,357,872	3,746	4,727	11,296	11,432	665,355	49,056	-155,945	2,810	17,412	4,469	197,961	4,138	11,183	
Hogs, sheep and goats	269,294	1,399	1,035	2,225	2,229	60,699	4,344	-16,716	*188	*2,583	1,422	54,279	1,399	11,183	
Dairy farms	133,305	1,750	1,852	3,582	3,587	431,783	33,933	532	1,759	17,784	3,417	50,612	3,372	7,880	
Poultry and eggs	53,847	166	521	298	303	167,811	11,113	6,092	240	6,889	283	11,857	283	2,522	
General livestock, except animal specialty	135,995	186	195	1,128	1,128	136,702	4,848	-10,439	94	904	277	17,012	258	6,473	
Other	1,189,348	9,093	13,369	15,978	16,318	1,090,558	224,921	49,288	7,425	149,495	11,233	432,118	10,881	102,725	
Other agriculture, forestry, and fishing	495,960	7,710	12,553	10,065	10,285	875,650	226,996	167,282	9,558	178,544	9,063	237,923	8,984	43,557	
Mining	1,112,612	2,085	6,673	5,152	5,092	973,426	82,821	45,335	2,938	146,028	2,812	388,813	2,789	151,278	
Construction	1,509,204	35,788	93,356	44,808	44,927	7,720,179	1,600,578	928,014	40,482	963,702	42,433	1,212,597	40,439	235,934	
General building contractors and operative builders	435,228	11,706	34,219	14,399	14,415	3,551,484	636,605	331,409	12,783	348,367	14,064	447,807	13,191	88,200	
Special trade contractors	856,281	22,103	49,920	27,560	27,621	3,510,596	805,498	515,101	25,383	531,944	25,975	672,368	24,986	125,502	
Other construction	117,695	1,979	9,217	2,889	2,891	658,099	158,475	81,504	2,316	83,391	2,394	92,422	2,262	22,232	
Manufacturing	535,456	7,419	19,915	9,015	9,129	1,838,297	397,673	207,147	7,746	224,943	8,542	299,697	7,848	67,826	
Transportation, communication, electric, gas, and sanitary services	525,785	4,976	10,552	8,175	8,600	1,613,242	295,403	146,948	6,990	171,492	7,432	231,679	7,094	52,190	
Trucking and warehousing	314,363	3,279	7,882	5,521	5,574	1,227,125	208,912	120,040	4,976	130,271	4,986	159,861	4,687	37,576	
Other	211,422	1,697	2,670	2,711	3,026	386,117	86,491	26,906	2,014	41,221	2,446	71,818	2,407	14,614	
Wholesale and retail trade	4,448,654	73,448	129,947	95,211	104,832	25,840,388	2,235,047	1,558,570	85,455	1,691,765	90,141	2,499,198	80,410	498,098	
Wholesale trade	934,632	6,221	14,756	8,855	9,303	4,846,387	261,028	218,561	7,815	235,541	7,568	330,462	6,725	78,703	
Retail trade	3,319,321	65,826	112,350	85,803	93,621	20,298,055	1,831,575	1,292,824	75,804	1,407,575	80,623	2,106,255	72,034	406,667	
Food stores	238,527	6,086	10,063	8,016	8,330	3,118,527	208,704	144,298	7,386	151,727	7,849	210,605	7,280	40,896	
Automotive dealers and service stations	448,337	16,188	27,832	21,009	22,702	7,565,188	483,443	328,589	19,408	348,354	19,550	467,709	17,871	84,519	
Eating and drinking places	342,134	12,347	33,161	17,430	18,741	2,930,798	571,485	280,216	15,584	295,545	16,511	421,814	14,304	82,197	
Direct selling organizations	728,044	1,261	1,179	2,174	2,174	11,191	—	1,548	1,562	1,840	1,307	37,006	1,261	6,199	
Other retail trade	1,561,279	29,844	40,115	39,228	41,674	6,672,351	667,943	538,173	31,866	606,109	35,406	969,121	31,318	192,858	
Wholesale and retail trade not allocable	194,701	1,401	2,841	2,007	2,008	495,926	42,444	47,185	1,836	48,649	1,850	62,481	1,651	12,728	
Finance, insurance, and real estate	3,166,813	16,885	20,668	22,849	24,571	1,688,285	173,372	483,499	20,013	526,851	17,949	825,003	17,694	182,402	
Finance	190,648	594	680	802	818	144,161	22,241	25,137	692	27,818	616	50,603	611	14,199	
Insurance agents, brokers, and service	822,532	7,817	8,739	8,644	8,715	620,758	87,252	268,602	8,042	272,372	7,889	345,260	7,879	67,465	
Real estate	2,153,633	8,574	11,249	13,863	9,038	921,366	63,779	189,760	11,279	226,761	9,444	429,140	9,204	100,738	
Services	10,767,351	96,288	147,637	116,035	123,631	9,962,021	2,070,677	3,101,771	109,453	3,205,685	107,810	4,547,973	104,438	927,936	
Hotels and other lodging places	150,067	3,062	4,481	4,257	4,474	466,918	80,173	32,101	2,454	55,164	3,458	106,150	3,193	21,879	
Personal services	892,184	13,750	25,310	17,386	18,526	1,256,369	395,217	252,176	16,572	257,226	15,348	426,877	15,021	80,812	
Business services	2,092,380	9,225	19,763	13,812	14,375	192,698	261,193	192,336	11,867	207,407	10,313	465,234	10,194	114,193	
Automobile repair and services	265,586	7,492	11,296	10,164	10,245	1,088,914	232,151	139,744	9,046	148,622	9,204	210,169	8,604	36,841	
Amusement and recreation services, except motion pictures	713,733	2,960	4,725	5,846	5,939	335,610	51,170	38,684	3,181	72,634	3,950	184,793	3,474	32,377	
Medical and health services	3,237,630	33,624	42,705	37,919	38,707	3,857,405	628,679	1,682,143	37,519	1,692,669	36,646	1,923,176	35,818	391,738	
Offices of physicians	2,043,249	12,789	17,941	13,960	14,256	1,515,991	198,998	802,067	13,501	806,268	13,652	958,541	13,572	201,633	
Offices of dentists	656,163	13,197	16,027	14,897	14,926	1,552,901	258,375	647,211	14,864	648,853	14,817	870,730	14,480	138,418	
Other medical services	538,218	7,638	8,737	9,164	9,525	788,513	171,306	232,865	9,154	237,548	8,177	293,905	7,766	53,687	
Legal services	1,143,423	9,423	12,666	10,219	10,227	667,388	86,410	360,519	8,463	363,445	9,909	552,407	9,852	120,772	
Other services	2,272,348	16,752	26,691	21,104	13,988,719	335,684	404,068	19,351	408,518	18,782	679,167	18,280	129,524	18,280	129,524
Nature of business not allocable	73,602	*215	*486	*250	*250	*14,999	*3,098	*4,506	*220	*4,723	*215	*10,800	*215	*2,700	

Footnotes at end of table.

Business Income/1977 • Sole Proprietorships

Table 1.12—Individuals With Sole Proprietorship Businesses: Businesses Receipts, Adjusted Gross Income, and New Job Credit Items, by Industry

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

Industry							Number of returns	Computation of new jobs credit								
	Investment credit		Work incentive (WIN) credit		New jobs credit			Unemployment insurance wages paid				Excess of 1977 over 1976	Qualified wages eligible for credit (5884, line 5)			
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount		1977 amount		102 percent of 1976 amount						
								Number of returns	Amount	Number of returns	Amount					
	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)			
All industries	231,280	229,705	2,656	2,139	270,273	472,920	312,729	280,427	5,204,887	211,938	3,401,567	1,803,380	1,437,254			
All nonfarm industries	205,639	184,580	2,626	2,129	244,914	441,187	280,545	253,721	4,857,086	190,137	3,139,882	1,717,265	1,359,476			
Agriculture, forestry, and fishing	32,982	51,958	*55	*27	33,069	44,286	41,209	35,536	531,564	28,234	365,297	146,272	124,838			
Farms	25,741	45,125	*30	*10	25,359	31,733	32,184	26,706	347,801	21,799	261,685	88,115	77,778			
Field crop	6,687	21,017	—	—	8,894	9,699	11,279	9,626	103,603	8,576	73,890	29,616	26,084			
Beef cattle feedlots	131	567	—	—	125	135	77	*25	*573	*25	*338	*234	*160			
Beef cattle, except feedlots	3,951	8,203	—	—	3,746	4,727	4,310	3,062	28,221	2,925	20,445	7,779	6,600			
Hogs, sheep and goats	1,327	417	—	—	1,399	1,035	1,330	*806	*5,565	*333	*3,023	*2,543	*2,458			
Dairy farms	3,372	1,610	—	—	1,750	1,852	3,417	3,411	22,993	3,406	18,541	8,446	5,924			
Poultry and eggs	283	767	—	—	166	521	283	274	8,548	268	6,241	2,307	1,822			
General livestock, except animal specialty	258	194	—	—	188	195	272	92	1,479	22	355	1,125	585			
Other	9,732	12,350	*30	*10	9,093	13,368	11,216	9,406	176,819	6,244	140,752	36,065	34,144			
Other agriculture, forestry, and fishing	7,241	6,833	*25	*17	7,710	12,553	8,025	8,830	183,763	6,435	123,612	60,157	47,058			
Mining	2,708	16,642	*12	*37	2,085	6,673	2,754	1,514	52,887	992	32,430	20,240	15,851			
Construction	27,938	26,681	*48	*72	35,788	99,356	42,204	41,187	916,381	28,274	519,181	397,203	307,783			
General building contractors and operative builders	9,382	7,718	*6	*30	11,706	34,219	14,036	13,738	335,077	9,359	183,373	151,702	117,437			
Special trade contractors	16,408	13,309	*42	*42	22,103	49,920	25,776	25,076	483,165	16,841	284,922	188,247	157,983			
Other construction	2,148	5,654	—	—	1,979	9,217	2,392	2,373	98,139	2,074	50,886	47,254	32,363			
Manufacturing	6,807	10,186	*197	*486	7,419	19,315	8,508	8,164	256,828	6,517	159,766	97,069	81,024			
Transportation, communication, electric, gas, and sanitary services	6,587	15,258	*28	*10	4,976	10,552	7,195	7,041	159,240	5,775	107,405	51,830	44,579			
Trucking and warehousing	4,311	12,395	*28	*19	3,279	7,882	4,965	4,910	118,331	3,676	78,179	40,145	33,933			
Other	2,276	2,663	—	—	1,697	2,670	2,230	2,131	40,909	2,099	29,226	11,685	10,646			
Wholesale and retail trade	55,418	42,868	*55	1,044	73,448	129,947	88,875	84,244	1,707,984	66,694	1,147,966	560,063	441,538			
Wholesale trade	5,185	7,483	*259	*356	6,221	14,756	7,513	6,690	158,428	5,164	101,015	57,416	45,697			
Retail trade	49,158	34,867	596	688	65,826	112,350	79,348	75,788	1,519,668	60,041	1,025,388	494,518	388,466			
Food stores	4,502	3,382	—	—	6,086	10,063	7,839	7,737	169,329	6,015	123,771	45,565	38,059			
Automotive dealers and service stations	12,307	8,080	—	—	16,188	27,832	19,038	18,539	356,817	14,542	237,935	118,901	96,109			
Eating and drinking places	10,343	9,882	*282	*363	12,347	33,161	16,505	16,380	544,751	12,877	363,448	181,305	138,749			
Direct selling organizations	958	184	—	—	1,261	1,179	1,307	*25	*98	*25	*49	*49	*48			
Other retail trade	21,048	13,339	*256	*185	29,944	40,115	34,661	33,107	446,873	26,582	300,185	148,698	117,500			
Wholesale and retail trade not allocable	1,075	518	—	—	1,401	2,841	1,814	1,766	29,688	1,489	21,583	8,129	7,375			
Finance, insurance, and real estate	14,815	8,752	*307	*28	16,985	20,668	17,320	12,637	128,583	8,827	77,906	50,676	39,855			
Finance	319	776	—	—	594	680	534	434	13,964	430	6,915	5,049	4,888			
Insurance agents, brokers, and service	6,548	2,716	—	—	7,817	8,739	7,621	7,038	57,536	5,630	37,777	19,765	16,789			
Real estate	7,750	5,260	*307	*28	8,574	11,249	9,165	5,185	57,083	2,767	31,214	25,862	18,300			
Services	84,012	57,157	1,154	428	96,288	147,637	104,849	90,023	1,449,531	66,542	970,809	476,925	380,974			
Hotels and other lodging places	2,865	2,997	—	—	3,062	4,481	3,443	3,316	79,728	2,311	60,158	19,571	16,411			
Personal services	10,716	6,828	*134	*15	13,750	25,310	15,341	14,522	276,536	11,366	184,116	92,427	74,842			
Business services	8,394	8,552	*9	*5	9,225	19,763	9,906	6,998	179,854	5,359	131,735	48,116	43,085			
Automobile repair and services	6,222	3,255	—	—	7,492	11,296	9,192	8,839	138,483	6,080	77,068	59,411	42,473			
Amusement and recreation services, except motion pictures	2,535	2,823	*485	*15	2,960	4,725	3,888	2,573	42,209	1,857	26,798	15,417	12,884			
Medical and health services	29,565	20,306	*59	*41	33,624	42,705	35,397	31,833	446,951	25,568	319,536	127,402	102,405			
Offices of physicians	11,595	8,623	*56	*37	12,789	17,941	13,065	11,111	133,859	8,194	84,401	49,444	37,488			
Offices of dentists	11,597	8,383	—	—	13,197	16,027	14,482	14,187	181,772	12,510	136,879	44,896	39,651			
Other medical services	6,373	3,300	*3	*4	7,638	8,737	7,850	6,535	131,320	4,864	98,256	33,082	25,266			
Legal services	6,554	4,966	*150	*85	9,423	12,666	9,245	6,412	63,848	3,978	36,865	28,981	20,150			
Other services	15,161	7,428	*317	*265	16,752	26,691	18,237	15,530	223,922	10,023	134,332	89,600	68,924			
Nature of business not allocable	*215	*203	—	—	*215	*488	*215	*81	*2,109	*81	*1,007	*1,102	*914			

Table 1.12—Individuals With Sole Proprietorship Businesses: Business Receipts, Adjusted Gross Income, and New Job Credit Items, by Industry—Continued

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

Industry	Computation of new jobs credit—Continued													
	Total wages paid							Total qualified wages after limitation (5884, line 10)	Additional 1977 qualified unemployment insurance wages paid to vocational rehabilitation employees	Tentative new jobs credit	Additional credit from other sources			
	1977 amount		105 percent of 1976 amount		Excess of 1977 over 1976	Qualified wages eligible for credit (5885, line 9)	Number of returns	Amount	Number of returns	Amount	Credit from partnerships			
	Number of returns	Amount	Number of returns	Amount	Number of returns	Partner's credit after limitations								
	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)
All industries	281,046	7,723,607	212,211	5,119,767	2,603,887	671,558	670,443	661	2,684	670,627	35,972	56,117	26,075	34,632
All nonfarm industries	254,406	7,256,426	190,757	4,762,871	2,493,501	635,082	631,989	661	2,684	632,173	29,822	45,139	21,167	29,429
Agriculture, forestry, and fishing	35,470	705,068	27,897	514,322	190,748	58,870	61,001	—	—	61,001	6,357	11,445	5,047	5,530
Farms	26,640	467,181	21,454	356,796	110,386	36,476	38,454	—	—	38,454	6,150	10,978	4,908	5,203
Field crop	9,626	159,184	8,624	117,998	41,187	12,144	12,268	—	—	12,268	1,986	5,046	1,251	1,118
Beef cattle feedlots	“25	“896	“22	“568	“326	“72	“72	—	—	“72	“52	“111	“52	“111
Beef cattle, except feedlots	3,062	37,491	2,963	25,476	12,021	3,144	3,150	—	—	3,150	1,375	3,144	964	1,649
Hogs, sheep and goats	“808	“4,522	“67	“1,692	“2,830	“1,199	“1,199	—	—	“1,199	“547	“316	“543	“298
Dairy farms	3,411	35,288	3,406	26,555	8,734	2,953	2,952	—	—	2,952	“7	“3	“7	“3
Poultry and eggs	274	10,843	268	8,494	2,350	828	828	—	—	828	“14	“30	“9	“14
General livestock, except animal specialty	92	3,347	89	2,817	530	139	138	—	—	139	180	204	“171	“104
Other	9,342	215,610	5,995	173,196	42,408	15,997	17,846	—	—	17,846	1,989	2,124	1,911	1,906
Other agriculture, forestry, and fishing	8,830	237,887	6,443	157,526	80,362	22,394	22,547	—	—	22,547	207	467	139	327
Mining	1,458	108,658	958	73,549	35,117	7,345	7,549	—	—	7,549	1,266	4,465	826	1,607
Construction	41,386	1,549,048	28,310	902,865	646,194	147,960	145,446	“47	“306	145,472	1,513	3,925	1,275	2,917
General building contractors and operative builders	13,738	545,613	9,381	308,404	237,211	56,450	55,396	—	—	55,393	500	944	283	353
Special trade contractors	25,275	845,111	16,906	506,613	338,506	76,415	75,372	“42	“285	75,396	991	1,915	972	1,906
Other construction	2,373	158,324	2,023	87,848	70,477	15,095	14,678	“5	“21	14,683	“22	“666	“20	“658
Manufacturing	8,164	410,975	6,517	263,089	147,883	38,118	38,270	“123	“368	38,307	357	750	“74	“218
Transportation, communication, electric, gas, and sanitary services	7,041	252,185	5,702	170,535	81,664	20,293	20,344	—	—	20,344	505	661	447	496
Trucking and warehousing	4,910	191,865	3,619	123,090	68,786	15,806	15,873	—	—	15,873	“345	“358	“323	“216
Other	2,131	60,320	2,083	47,445	12,878	4,487	4,471	—	—	4,471	160	303	“124	“280
Wholesale and retail trade	84,144	2,346,812	67,276	1,614,878	731,959	204,014	205,344	“217	“1,894	205,443	5,122	7,165	3,769	4,717
Wholesale trade	6,698	274,186	5,436	184,942	89,258	20,097	21,755	“5	“19	21,755	878	1,554	528	678
Retail trade	75,680	2,027,472	60,371	1,397,079	630,405	180,324	180,004	“212	“1,875	180,103	4,191	5,586	3,206	4,029
Food stores	7,737	224,397	6,015	166,085	58,310	16,524	16,467	—	—	16,467	114	331	83	79
Automotive dealers and service stations	18,564	530,116	14,609	369,919	160,214	43,749	43,452	—	—	43,470	659	1,622	615	1,407
Eating and drinking places	16,114	625,422	13,099	432,072	193,348	64,579	65,093	—	—	65,094	415	1,034	247	320
Direct selling organizations	“25	“49	—	“49	“24	“24	“24	—	—	“24	1,282	1,184	1,211	1,152
Other retail trade	33,240	647,488	26,648	429,003	218,484	55,448	54,968	“153	“1,689	55,048	1,721	1,435	1,050	1,071
Wholesale and retail trade not allocable	1,766	45,154	1,469	32,857	12,296	3,593	3,585	—	—	3,585	“53	“25	“25	“25
Finance, insurance, and real estate	12,637	195,812	8,542	124,007	71,796	17,158	17,087	“274	“116	17,096	5,116	7,534	3,954	5,273
Finance	434	22,084	413	16,577	5,507	635	635	—	—	635	111	186	73	71
Insurance agents, brokers, and service	7,038	90,707	5,384	59,466	31,240	7,957	7,857	—	—	7,857	682	1,527	585	1,218
Real estate	5,165	83,021	2,745	47,954	35,049	8,566	8,595	“274	“116	8,604	4,323	5,821	3,296	3,984
Services	90,665	2,152,069	66,928	1,455,474	696,594	177,353	174,955	—	—	174,968	15,602	20,533	10,682	13,873
Hotels and other lodging places	3,316	85,929	2,310	74,310	21,621	7,604	7,201	—	—	7,198	378	572	128	342
Personal services	14,648	385,205	11,474	252,228	132,975	35,313	35,155	—	—	35,155	827	1,412	416	499
Business services	7,293	268,617	5,252	184,532	84,086	21,240	21,139	—	—	21,139	2,668	5,334	1,564	2,800
Automobile repair and services	8,839	240,659	6,104	152,626	88,030	20,079	19,972	—	—	19,972	358	578	“54	“269
Amusement and recreation services, except motion pictures	2,573	53,958	1,858	36,096	17,861	5,624	5,863	—	—	5,863	1,188	943	470	457
Medical and health services	31,888	643,955	25,782	469,081	174,874	44,994	44,271	—	—	44,276	3,911	3,055	3,099	2,688
Offices of physicians	11,111	202,562	8,107	128,795	73,761	17,039	16,966	—	—	16,966	2,179	1,702	1,908	1,487
Offices of dentists	14,242	259,362	12,799	197,770	61,598	17,524	17,568	—	—	17,572	385	259	251	222
Other medical services	6,535	182,031	4,876	142,516	39,515	10,431	9,737	—	—	9,738	1,347	1,094	940	979
Legal services	6,412	98,350	3,691	58,252	40,097	9,636	9,682	—	—	9,687	3,122	4,230	2,295	3,423
Other services	15,696	365,396	10,259	228,349	137,050	32,863	31,672	—	—	31,678	2,950	4,409	2,656	3,395
Nature of business not allocable	“81	“2,980	“81	“1,048	“1,932	“447	“447	—	—	“447	“134	“39	“22	“22

Business Income/1977 • Sole Proprietorships

Footnotes at end of table.

Table 1.12—Individuals With Sole Proprietorship Businesses: Business Receipts, Adjusted Gross Income, and New Job Credit Items, by Industry—Continued

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

	Credit from Small Business Corporations		Credit from estates and trusts		Adjusted tentative credit	New jobs credit		Unused adjusted tentative credit eligible for carryover		Returns with new jobs credit relating to estates and trusts equal to new jobs credit from form 1040		
	Number of returns	Stockholder's credit after limitations	Number of returns	Beneficiary's credit after limitations		(61)	(62)	(63)	(64)	(65)	(66)	
						(57)	(58)	(59)	(60)	(61)	(67)	
All Industries	8,735	17,670	1,690	3,815	726,744	264,194	466,676	165,913	260,151	*413	*300	
All nonfarm industries	7,472	12,679	1,678	3,031	677,312	239,260	435,371	152,749	242,018	*410	*258	
Agriculture, forestry, and fishing	1,332	5,131	12	784	72,446	32,806	43,827	18,800	28,828	*3	*42	
Farms	1,263	4,991	12	784	49,432	24,834	31,305	13,164	18,133	*3	*42	
Field crop	735	3,148	6	780	17,314	8,808	9,823	3,768	7,492	*3	*42	
Beef cattle feedlots	—	—	—	—	183	*59	*117	28	66	—	—	
Beef cattle, except feedlots	426	1,495	—	—	6,294	3,587	4,583	3,249	1,714	—	—	
Hogs, sheep and goats	*9	*18	—	—	1,515	1,307	1,027	*749	*489	—	—	
Dairy farms	—	—	—	—	2,955	1,750	1,852	1,702	1,104	—	—	
Poultry and eggs	*6	*16	—	—	858	166	521	275	338	—	—	
General livestock, except animal specialty	*9	*96	—	—	343	181	191	217	151	—	—	
Other	78	218	—	—	19,970	9,076	13,191	3,176	6,779	—	—	
Other agriculture, forestry, and fishing	*69	*140	—	—	23,014	7,672	12,522	5,636	10,495	—	—	
Mining	286	1,831	*183	*1,027	12,014	2,027	6,403	1,143	5,613	*10	*3	
Construction	239	608	—	—	148,997	35,559	92,563	28,403	56,448	—	—	
General building contractors and operative builders	218	591	—	—	56,337	11,678	33,895	9,872	22,349	—	—	
Special trade contractors	**	**	—	—	77,311	21,904	49,363	17,460	27,954	—	—	
Other construction	**	**	—	—	15,349	1,977	8,205	1,071	6,145	—	—	
Manufacturing	283	532	—	—	39,057	7,384	19,227	5,495	19,832	—	—	
Transportation, communication, electric, gas, and sanitary services	*63	*165	*5	*1(1)	21,005	4,739	10,137	4,281	10,872	—	—	
Trucking and warehousing	*22	*142	—	—	16,231	3,258	7,808	3,168	8,424	—	—	
Other	*41	*23	*5	*1(1)	4,774	1,481	2,329	1,113	2,448	—	—	
Wholesale and retail trade	932	1,618	*487	*830	212,608	71,981	129,053	50,205	83,571	*248	*55	
Wholesale trade	250	775	*135	*101	23,309	6,166	14,716	4,262	8,598	—	—	
Retail trade	664	828	*332	*729	185,689	64,550	111,545	44,530	74,153	*248	*55	
Food stores	*7	*21	*24	*231	16,798	6,076	10,011	4,616	6,786	—	—	
Automotive dealers and service stations	*44	*207	*5	*8	45,092	15,673	27,584	11,461	17,513	—	—	
Eating and drinking places	*164	*288	*9	*426	66,128	12,341	33,125	11,745	33,011	—	—	
Direct selling organizations	*25	*3	*46	*9	1,188	1,261	1,179	*74	*9	—	—	
Other retail trade	424	309	*248	*55	56,483	29,199	39,646	16,634	16,834	*248	*55	
Wholesale and retail trade not allocable	*18	*15	—	—	3,610	1,265	2,792	1,413	820	—	—	
Finance, insurance, and real estate	1,227	2,141	*73	*120	24,630	16,356	20,114	6,442	4,515	*18	*8	
Finance	*48	*115	—	—	821	512	662	148	158	—	—	
Insurance agents, brokers, and service	97	309	—	—	9,984	7,549	8,605	3,088	777	—	*6	
Real estate	1,082	1,717	*73	*120	14,425	8,295	10,847	3,206	3,580	*18	—	
Services	4,240	5,606	*970	*1,054	195,501	93,327	144,866	50,988	50,672	*134	*194	
Hotels and other lodging places	4	94	*247	*136	7,770	3,047	4,412	1,803	3,368	—	—	
Personal services	*211	*377	*200	*536	36,567	13,743	25,307	7,470	11,261	—	—	
Business services	1,551	2,519	*3	*15	26,473	8,818	19,614	5,124	6,860	—	—	
Automobile repair and services	*54	*178	*250	*131	20,550	7,480	11,213	5,920	9,336	—	—	
Amusement and recreation services, except motion pictures	584	287	*136	*199	6,806	2,898	4,646	2,220	2,159	*134	*194	
Medical and health services	705	330	*134	*37	47,331	32,375	41,610	14,907	5,739	—	—	
Offices of physicians	*288	*215	—	—	18,668	12,202	17,445	4,849	1,231	—	—	
Offices of dentists	—	—	*134	*37	17,831	12,882	15,649	6,573	2,188	—	—	
Other medical services	*417	*115	—	—	10,832	7,311	8,516	3,485	2,320	—	—	
Legal services	832	807	—	—	13,917	8,759	12,168	3,477	1,753	—	—	
Other services	299	1,014	—	—	36,087	16,207	25,896	10,065	10,196	—	—	
Nature of business not allocable	*133	*38	—	—	*486	*215	*486	*158	(1)	—	—	

Business Income/1977 • Sole Proprietorships

*This estimate should be used with caution because of the small number of sample returns on which it was based.

**The estimate for this cell is not shown separately to avoid disclosure of information for specific taxpayers. However, the data are included in the appropriate totals.

*Less than \$500.

Table 1.13—Individual Income Tax Returns With Class Life Asset Depreciation Range (CLADR) System: Business Receipts, Adjusted Gross Income, Costs of ADR Depreciable Property, and CLADR Depreciation by Industrial Division

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

Industrial division	Number of returns	Number of businesses	Business receipts	Depreciation		Net income (less deficit)	Net income		Adjusted gross income (less deficit)		Selected depreciation items for assets acquired in 1971-1977 under Class Life Asset Depreciation Range (CLADR) System			
											Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Returns With Sole Proprietorship Businesses														
All industrial divisions	3,203	4,135	375,127	3,920	39,083	17,333	1,615	75,097	3,203	197,296	3,203	219,120	3,203	23,852
Agriculture, forestry and fishing	898	944	32,134	831	11,438	-19,458	*20	*2,335	647	51,200	647	56,853	647	5,853
Mining	439	457	27,372	414	1,609	-3,504	44	4,224	108	19,318	108	18,872	108	2,321
Construction	*20	*20	*33,200	*15	*2,740	*103	*18	*1,060	*14	*1,436	*14	*10,140	*14	*1,327
Manufacturing.....	98	98	6,964	98	2,359	-1,930	**	**	*85	*5,842	*85	*10,069	*85	*1,143
Transportation, communication, electric, gas, and sanitary services	39	40	2,464	40	2,136	-3,314	**	**	32	7,915	32	11,064	32	1,369
Wholesale and retail trade	323	341	140,087	339	4,394	1,277	146	8,083	281	13,943	281	16,610	281	2,324
Wholesale Trade	63	66	27,810	65	1,769	2,466	*47	*3,768	*44	*4,947	*44	*8,725	*44	*1,187
Retail Trade	265	275	112,477	274	2,625	-1,189	99	4,294	237	8,996	237	7,885	237	1,137
Wholesale and retail trade not allocable	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Finance, insurance, and real estate	116	142	10,026	108	1,137	2,153	61	4,613	80	5,902	80	26,432	80	521
Services	2,057	2,093	122,880	1,975	13,270	42,006	1,314	54,008	1,956	81,640	1,956	69,080	1,856	8,894
Nature of business not allocable	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Returns with no sole proprietorship businesses	*13	—	—	—	—	—	—	—	*13	*704	*13	*14	*13	*1

*This estimate should be used with caution because of the small number of sample returns on which it was based.

**The estimate for this cell is not shown to avoid disclosure of information for specific taxpayers. However, the data are included in the appropriate totals.

Section 4

Explanation of Terms

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

The instructions for the tax forms in Section 5 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

The statistics in the report are from the returns and schedules of "active" businesses only. An active business was defined as one reporting at least one item of income or deductions. Sole proprietorships only filed business or farm schedules or Form 4835 if they had business activity, so there are no inactive sole 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 "disability income" if the disability income 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) Excludable portion of qualified dividends (up to \$100 per taxpayer);
- (10) Business net operating loss deduction;
- (11) Contributions to a self-employed retirement fund ("Keogh Plan") by the self-employed, and to individual retirement accounts by employees or self-employed persons;
- (12) Forfeited interest penalties, incurred by persons who made premature withdrawals of funds from time savings accounts,
- (13) Alimony payments (formerly taken as an itemized deduction), and
- (14) Exclusion of the ordinary income portion (in contrast to the amount treated as long-term capital gains) of the taxable amount of a lump-sum distribution from a qualified pension or retirement plan, taxed separately from other sources of income at the taxpayer's election.

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

ADR Depreciation

See "Depreciation."

Amortization

Amortization was a deduction for recovery of certain capital expenditures over a certain period of time in a manner similar to straight-line depreciation. Typically, the period of time over which the expenditure was written off was much shorter than if depreciation had been used; often, depending on the specific provision of the law, the period of time was only 60 months. The following types of amortization, applicable to the statistics in this report, were specifically mentioned in the Code as allowable deductions:

- .bond premiums (section 171)
- .child care facilities (section 188)
- .coal mine safety equipment (section 187)
- .leasee's improvements to leased property (section 178)
- .low-income rental housing rehabilitation expenditures (section 167)
- .motion picture film or video tape production costs (section 280)
- .on-the-job training facilities (section 188)
- .pollution control facilities (section 169)
- .railroad rolling stock (section 184)
- .railroad tunnel bores and grading (section 185)
- .research and experimental expenditures (section 174)
- .trademark and trade name expenditures (section 177)

Of these, amortization of leasehold improvements was frequently reportable as depreciation and amortization of bond premiums (as well as of such other financial items as loan or mortgage costs) was often reported as part of "other deductions." Write-offs of patents, copyrights, and other intangibles were usually included in depreciation. None of these amounts involved rapid write-offs of the assets concerned. Therefore, in order to confine the statistics insofar as possible to rapid write-offs, identifiable amounts reported as amortization that related to leasehold improvements, bond premiums (or other financial items), and intangible assets, were transferred to depreciation or "other deductions," as appropriate.

The statistics include identifiable amounts transferred for the statistics from schedules in support of the cost of sales and operations.

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 "other business income" of nonfarm sole proprietorships and "income from sales and operations" of farm proprietorships.

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 sole proprietorships, business receipts represented all income from the operation of the business, including incidental income from such items as sales 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 sole proprietorship receipts, although 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.

In table 1.2, business receipts of sole proprietorships are classified into the two components, "income from sales and operations" and "other business income." "Income from sales and operations" comprises gross receipts or sales from the trade or business. "Other business income," shown for non-farm businesses only, includes sales of scrap, amounts recovered from bad debts, and interest, as well as other kinds of miscellaneous income incidental to operating a business. For farms, "income from sales and operations" comprises all sources of income relating to the farm operation including patronage dividends from farmers' cooperatives, agricultural program payments, commodity credit loans, credit for Federal excise tax on gasoline, and State gasoline tax refund, on the assumption that all were integral to farming operations.

Business receipts from farming were understated for sole proprietorships 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 2 years and other livestock (except poultry) held for at least 1 year was reported as gain or loss from the sale or exchange of property, rather than as business receipts.

See also the discussion of "Farm Proprietorships" in section 1.

Class Life Asset Depreciation Range (CLADR) System

See "Depreciation."

Conservation Expenses

These expenses are included in "other business deductions" in table 1.2. See also section 1, Farm Proprietorships.

Cost of Labor

Cost of labor was a component of cost of sales and operations. For sole proprietorships in nonfarm industries it represented the amount reported on line 3, page 1 of Schedule C-1, Form 1040. For sole proprietors engaged in farming and using Schedule F, which did not contain a cost of sales and operations schedule as such, it represented the amount reported in Schedule F, page 1, part II, line 29 "labor hired." Cost of labor excluded the new jobs credit if the taxpayer made the required reduction for the new jobs credit in "cost of labor." (See "Payroll.")

Cost of Sales and Operations

If the receipts of the business included income from the sale of goods made or bought, cost of goods sold generally included the direct cost of those goods made or bought. 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. "Cost of operations" related to returns for which inventories were not an income-determining factor.

Sole proprietorships which engaged in manufacturing or production operations were required to use the "full absorption" method of valuing items in inventory. Both direct and indirect production costs had to be taken into account in the computation of inventory costs. Indirect costs included repairs, maintenance, utilities, rent, and indirect labor and production supervisory wages.

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 sole proprietorships and partnerships. Cost of operations generally included labor costs, supplies, rental of machinery and equipment, and other direct costs of producing the services. Most sole proprietorships did not report cost of goods sold or cost of operations as completely as did corporations. Instead, they allocated the various "costs" to "deduction" items on the return, such as materials and supplies, rather than to cost of sales and operations.

Conversely, certain deduction items were transferred to their respective deduction categories when identified in cost of goods sold or cost of operations schedules. Transferred were identifiable amounts of depreciation, depletion, amortization, taxes (including sales and excise taxes), and contributions to employee pension and other benefit plans.

Farm costs presented special problems because the return form schedule used for the statistics did not provide for a separate cost of goods sold or cost of operations computation. The cost of sales and operations statistics presented for unincorporated farms were constructed during statistical processing from deduction items shown on Schedule F for farms that were comparable to those shown on Schedule C for non-farm sole proprietorships. See the discussions in this section under "Purchases," "Cost of Labor," "Materials and Supplies," and "Other Costs."

Depletion

Depletion, a deduction allowable for the exhaustion of natural deposits or timber, could be based on cost, or, for natural deposits, on a fixed percentage of gross income, less rents and royalties paid, from the depletable property. Generally, for gas and oil wells the gross income was the actual sales price, or representative market or field price if the gas or oil was later converted or manufactured prior to sale. For other natural deposits, gross income was the gross income from mining, defined to include extractive and certain treatment processes. Also included as gross income were exploration expenditures, previously deducted, that were required, under certain provisions of Code section 617, to be recaptured when the mine reached the production stage.

Under elective provisions of the Code, exploration and development expenditures connected with certain domestic natural deposits (except oil and gas), generally, could be deducted currently, treated as deferred expenses, or capitalized. The write-offs of amounts deferred or capitalized were not included as part of depletion.

Percentage depletion, though based on percentages of gross income from the depletable property, was limited. It could not exceed 50 percent of the net income from the property, computed without the depletion deduction. The percentage depletion rates for each type of deposit were listed in Code section 613 and ranged from 5 to 22 percent.

The Tax Reduction Act of 1975 repealed, for the most part, the 22 percent depletion allowance for oil and gas wells. Certain domestic gas and oil production was exempted from provisions of the Act. Independent producers and royalty owners (the "small producers' exemption") could use percentage depletion limited to 65 percent of the net income before the depletion deduction. If the 65 percent limit caused an amount to be disallowed for a taxable year, the taxpayer could carry the disallowed portion to the next year for inclusion in the depletion deduction.

The "small producer exemption" did not apply to any taxpayer engaged in the refining of crude oil and whose refinery runs exceeded 50,000 barrels on any day during the taxable year. The "small producer exemption" was also not available to a taxpayer who sold oil or natural gas through a retail outlet. The "small producer exemption" provided for a 22 percent rate for a maximum daily average of 2,000 barrels for 1975 and was to phase down by 200 barrels each year until 1980. Thereafter, the depletion rate was to be reduced gradually each year until a 15 percent rate applied for 1984 and subsequent years.

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

Depreciation

The deduction for depreciation permitted a reasonable allowance for the exhaustion, wear and tear, and obsolescence of business property in cases where the estimated useful life of the property exceeded one year. A deduction for depreciation was not allowable on inventories, or land apart from the physical improvements or developments to it.

Several methods of computation could have been used in determining the deduction for the year. The most common method was straight-line, whereby an equal amount is deducted in each year of the useful life of the asset. The declining balance and the sum of the years-digits methods, whereby a larger portion of the asset's cost is written off during the earlier years of its life than during its later years, were also commonly used. Accelerated methods of depreciation were restricted for certain kinds of real property beginning with 1969. In lieu of computing depreciation using separate useful lives for each individual asset, standard lives, based on groupings of assets according to the industrial activities in which they were used, were issued in 1962 as guidelines for establishing the "reasonableness" of the depreciation deduction. Use of them was tied to past retirement and replacement practices. These "guideline lives" were modified for 1971 under the "class life asset depreciation range" (CLADR) system. Under this system, assets of the same type acquired in the same year were grouped into one or more closed-end "vintage" accounts and the accounts were assigned useful lives chosen from a range of published useful lives. The range of useful lives was generally from 20 percent longer to 20 percent shorter than the industry-grouped "guideline lives" established under the previous rules, but the Treasury Department could modify the guideline lives in the future as necessary. Use of the 1971 rules did not have to be justified based on past retirement and replacement practices. The only allowable depreciation methods under the system were the straight-line, declining balance, and sum of the years-digits methods. Salvage value was not to be taken into account in computing depreciation, but no "vintage" account could be depre-

ciated below a reasonable salvage value. Under the CLADR system, depreciation of assets acquired prior to 1971 could be depreciated under the new rules but no range of useful lives was allowed.

Amounts shown as depreciation include any identifiable depreciation reported as an operating or manufacturing cost. Also included in the statistics are amounts deducted on leasehold improvements, patents, and copyrights. Additional first-year (Internal Revenue Code section 179) depreciation was included in the statistics for proprietorships.

Employee Benefit Programs

Contributions by employers to employee-benefit plans other than deferred-compensation plans were deductible under Code section 162 for all forms of business organizations. These plans included such things as hospitalization, health and accident insurance, group life insurance, and other employee welfare plans.

Contributions to retirement and other deferred compensation plans deductible under Code section 404 were included in "Retirement Plans."

The statistics for this item include amounts identified in the cost of sales and operations schedules.

Income From Sales and Operations

See "Business Receipts."

Income Tax After Credits

See "Total Income Tax."

Industry Groups and Divisions

See Industrial Classification in Section 2 and also the Appendix.

Interest Paid

Interest paid in connection with business indebtedness was deductible as an ordinary and necessary business expense. Included in the statistics was interest paid on deposits and withdrawable shares by banking and savings institutions.

Included in the statistics were amounts of interest paid on installment purchases if they were stated in the contract, as well as certain unstated amounts under Code section 483.

Inventories

Based on amounts reported in the cost of goods sold schedule, inventories consisted of goods held for sale or of raw materials and supplies that would become a part of goods held for sale. Taxpayers engaged in manufacturing, trade, or any other business (except farming) where the production, purchase, or sale of merchandise was an income producing factor were required to use inventories in computing the gross income from their businesses. The use of inventories required that direct expenses of production, such as factory labor for a manufacturing concern, be accrued and charged against sales in the year the finished goods were sold. In accounting for the sale of goods, therefore, all such businesses were required to use the accrual method of accounting. Inventories were normally valued at actual cost or at the lower of actual cost or market price.

In order to conform as nearly as possible to the best accounting practices and to clearly reflect income (as required by section 471 of the Internal

Revenue Code), both direct and indirect production costs had to be taken into account in the computation of inventoriable costs in accordance with the "full absorption" method of inventory costing. Under the full absorption method of inventory costing, production costs had to be allocable to goods produced during the taxable year, whether sold during the taxable year or in inventory at the close of the taxable year determined in accordance with the method of identifying goods in inventory adopted by the business. Thus, the business had to include as inventoriable costs all direct production costs and certain indirect production costs.

Farmers were required to use inventories only if they elected to use the accrual method of accounting for their profit or loss from the sale of farm products. Farm inventories consisted of livestock, harvested crops held for sale or for future use, and supplies. Growing crops and livestock on which depreciation was taken were not included in inventories. Farm inventories could be valued by special methods in addition to cost and lower of cost or market. Under the unit-livestock-price method, livestock was grouped 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.

Investment Credit

This tax credit was based on a percentage of the "qualified investment" in certain new and used depreciable assets, chiefly machinery and equipment with a useful life of 3 years or more. The applicable percentage for most property acquired and placed into service or constructed during the period January 22, 1975, through December 31, 1976, was 10 percent of "qualified investment" as provided for by the Tax Reduction Act of 1975. The Tax Reform Act of 1976 extended this 10 percent rate through 1980. Before January 22, 1975, the credit was, in general, 7 percent. The cost of the property determined the taxpayer's credit base, "qualified investment," an amount that took into account the length of the property's intended life and whether the property was new or used.

There were also limitations on the credit itself, for the most part dependent on the presence or size of income tax (excluding special taxes) reduced by the foreign tax credit and the credit for elderly before the investment credit could be applied. Amounts in excess of these limitations could be carried back 3 years and the remainder carried forward, in general, to the succeeding 7 years, for use in computing the credit for these years.

The following terms are applicable to tables 1.9, and 1.10.

(a) Attributable to sole proprietorship. Classification of cost of property into "Wholly," "In part," and "Not at all" was based on the presence or absence of entries in Schedule A of Form 3468. If Schedule A was blank, the cost of the property was ascribed "wholly" to the sole proprietorship; if the cost of the property as shown in Schedule A was less than the cost as shown in line 1 of Form 3468, the cost of the property was deemed attributable "in part" to the sole proprietorship; if the cost of the property as shown in Schedule A equalled the cost as shown in line 1, the cost of the property did not relate to a sole proprietorship business but was related to the operation of a partnership, estate, trust, or Small Business Corporation.

- (b) Cost of property used for investment credit. The source of this item was "cost or basis" from Form 3468, line 1, column (2). Cost was categorized by type of property (new, used, and qualified progress expenditures) and by life years (useful life). In order to qualify, property had to be depreciable, have a useful life of at least 3 years, be tangible personal property or other tangible property used as an integral part of manufacturing, production, or extraction, and be placed in service in a trade or business or for production of income during the year.
- (c) Income tax before investment credit. This was computed by adding the investment credit to income tax after credits.
- (d) Life years. The useful life of property was determined at the time the property was placed in service. Filers of Form 1040 and Form 1065 used the same useful life in determining the amount of the allowable investment credit as they used in computing depreciation or amortization on the qualifying property. For example, if the Class Life Asset Depreciation Range (CLADR) System was used, the class life was also used for investment credit purposes.
- (e) New property. The basis in the qualifying new property counted as the investment in new property. Thus, if the sole proprietor traded old property for new property in a tax-free exchange, he or she counted the adjusted basis of the old property and any additional amount expended to acquire the new property. The construction, reconstruction, or erection of the property had to be completed during the tax year and the sole proprietor had to be the first user of the property.
- (f) Qualified investment. The source of this item was line 2, Form 3468. It represented the sum of the results of multiplying the cost of the qualified properties by the applicable percentages.
- (g) Qualifying progress expenditures. An election could be made to treat expenditures for property under construction as qualified investment in new property before the property was actually placed in service. To qualify, the property had to have a normal construction period of 2 years or more and be investment credit property having a useful life of 7 years or more when placed in service.
- (h) Tentative credit. The source of this item was line 7, Form 3468. It consisted of the sum of 10 percent of the total qualified investment, 7 percent of certain property acquired or constructed prior to January 22, 1975, and carryover of unused credits.
- (i) Unused investment credit. This was computed by subtracting the investment credit from the tentative investment credit.
- (j) Used property. The cost of used property that could be taken into account in computing investment in used property was limited to \$100,000. In determining the investment for computing the investment credit, only the cost of the qualifying used property purchased during that tax year was counted. Cost did not include part of the basis of the purchased property determined by reference to the basis of other property that was held at the time. Thus, if old property was traded for used property in a tax-free exchange, only the additional amount expended in the trade was counted.

Land Clearing Expenses

These expenses are included in "other business deductions" in table 1.2. See also section 1, Farm Proprietorships.

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; truck and automobile expenses (except repairs); utilities; supplies; advertising and promotion; travel and entertainment; dues and subscriptions; postage and stationery; sales discounts; and laundry, uniforms, and cleaning.

For farm sole proprietorships this item was comprised of conservation and land clearing expenses.

The estimates for other deductions may also include losses resulting from "involuntary conversions" of business assets by theft or casualty.

Other Income Less Losses and Statutory Adjustments

In effect, this item consisted of sources of income, such as wages and salaries, dividends, interest, partnership income, and sales of capital assets, all components of the taxpayer's total income, which were not derived from the operation of the sole proprietorship business.

Adjusted gross income equalled total income less statutory adjustments to income. Adjustments to income were comprised of sick pay exclusion, moving expense, employee business expense deduction, self-employed retirement deduction, payments to an individual retirement account (IRA), and forfeited interest penalty for premature withdrawal from a time savings account.

Payroll

Payroll, shown in this report for sole proprietorships, was the sum of cost of labor reported in cost of sales and operations plus salaries and wages (net of new jobs tax credit) 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 were excluded.

Amounts of payroll were frequently included by taxpayers in other items, such as commissions, legal and professional fees, or repairs. Because of the difficulty in 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

This item was a component of the cost of goods sold. For nonfarm businesses, the source was line 2, page 1 of Schedule C-1, Form 1040. For farms, the sources were on Schedule F, column c, part I, page 1, for farmers using the cash accounting method, and line 69, part V, page 2, for farmers using the accrual accounting method.

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.

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" (CLADR) system included a provision for accounting for repairs of property when ambiguity existed as to whether the expenditures were deductible in the year paid or incurred, or had to be capitalized and recovered through depreciation over the life of the property. Taxpayers using the CLADR system as the basis for their depreciation deduction could elect to deduct currently certain expenditures for repairs, maintenance, rehabilitation, or improvement up to a specified amount (repair allowance) for each account, with the excess capitalized and depreciated. (See also "Depreciation".)

Retirement Plans

This deduction item was the employer's contributions to employee pension, profit-sharing, stock bonus, annuity, bond purchase, or other deferred compensation plans that were deductible under Code section 404. The Code imposed limitations on the amounts deductible for the taxable year and provided a carryover feature for certain amounts paid in excess of these limitations. The item 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. The statistics include identifiable amounts of this item which were transferred out of cost of sales and operations.

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 and not included in some other deduction on the income tax return. Salaries and wages excluded the new jobs credit if the taxpayer made the required reduction for the new jobs credit in "salaries and wages." Salaries to sole proprietors were not included in this amount. (See also "Payroll.")

Size of Business Receipts

Size of business receipts was based on "Business Receipts" (as defined in this section of the report) for all industries.

Sole Proprietor

Generally, a sole proprietor corresponded to a "self-employed" person, although 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 excluded persons engaged in a profession and craftsmen, neither of whom were required to file a Schedule C; for example, physicians on the staff of a medical school and not engaged in an outside practice, or electricians employed by a manufacturing corporation who did not have a part-time business utilizing their skills as electricians.

Materials and Supplies

The amount of materials and supplies, a component of the cost of goods sold, was secured for sole proprietorships from Schedules C or F. For nonfarms, it was the amount on line 4, page 1 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).

Net Gain (or Loss), Noncapital Assets

Sales or exchanges of noncapital assets were reported by sole proprietors as nonbusiness income.

Net Income (or Deficit)

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

New Jobs Credit

See Changes in Law in this section 1.

The following terms are applicable to tables 1.11 and 1.12.

- (a) Adjusted tentative credit. This item was computed from Form 5884 and represented the sum of the tentative new jobs credit (line 13), the limited shareholder's new jobs credit (line 21a), the limited partner's new jobs credit (line 21b), and the limited beneficiary's new jobs credit (line 21c).
- (b) Credit from estates and trusts. The source of this item was line 21(c), Form 5884. The amount of credit allowed a beneficiary of an estate or trust was limited to the proportionate part of the tax for the year allocable to the taxpayer's interest in the particular estate or trust.
- (c) Credit from partnerships. The source of this item was line 21(b), Form 5884. The amount of credit allowed a partner was limited to the proportionate part of the tax for the year allocable to the taxpayer's interest in the particular partnership from which the credit was derived.
- (d) Credit from small business corporation. The source of this item was line 21(a), Form 5884. The amount of credit allowed a shareholder of a small business corporation was limited to the proportionate part of the tax for the year allocable to the taxpayer's interest in the particular small business corporation from which the credit was derived.
- (e) Income tax available for new jobs credit. This was computed by adding income tax after credit and total allowable new jobs credit.
- (f) 1977 qualified unemployment insurance wages paid to vocational rehabilitation employees. The source of this item was line 11, Form 5884. For 1977, employers could claim an additional credit of 10 percent of the first \$4,200 of Federal Unemployment Tax Act (FUTA) wages paid in 1977 to each vocational rehabilitation referral employee. This additional credit was limited to 20 percent of the regular new jobs credit. A vocational rehabilitation referral employee was a handicapped employee who had been referred to the employer upon completion of rehabilitative services pursuant to a written rehabilitation plan under a State plan for vocational rehabilitation services.
- (g) Qualified wages eligible for credit. As shown in column 25 of table 1.11 and in column 42 of table 1.12, this item was equivalent to line 5 of Form 5884. As shown in column 31 of table 1.11 and in column 48 of table 1.12, this item was equivalent to line 9 of Form 5884.
- (h) Tentative new jobs credit. The source of this item was line 13, Form 5884.
- (i) Total qualified wages after limitation or total qualified wages eligible for credit. The source of this item was line 10, Form 5884.
- (j) Unemployment insurance wages paid. Generally, unemployment insurance wages was Federal Unemployment Tax Act (FUTA) wages up to \$4,200 per employee. Agricultural employers not covered by FUTA used Federal Insurance Contributions Act (FICA) wages up to \$4,200. Railroad employers not covered by FUTA used 7/8 of Railroad Unemployment Insurance Act (RUIA) wages up to \$4,200.
- (k) Unused adjusted tentative credit eligible for carryover. This was computed by adding "tentative new jobs credit" (line 13, Form 5884) to "additional credit from other sources" (sum of lines 21a, 21b, and 21c) and subtracting "new jobs credit."

Number of Businesses

Number of business organizations in this report represented the number of active businesses operated as sole proprietorships by individuals.

Number of sole proprietorships was based on the number of Schedules C or F or Forms 4835 filed with the income tax return, Form 1040, of the sole proprietor. When sole proprietors submitted (with their Form 1040) multiple schedules covering the activities of more than one business, each of these schedules was counted separately.

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 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, rent of farm or pasture, supplies purchased, taxes, insurance, conservation expenses, land clearing expenses, pension and profit-sharing plans, employee benefit programs, amortization, and depletion.

For nonfarm sole proprietorships, other costs included such items as containers and packages that were an integral part of the manufactured product; freight-in, express-in, and cartage-in, on raw materials, on supplies used in production, and on merchandise purchased for sale; and overhead expenses such as heat, light, power, maintenance labor, and supervision. 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.

The following items were transferred out of "other costs" during statistical editing: amortization, pension and profit-sharing plans, employee benefit programs, depletion, depreciation, taxes, interest, bad debts, commissions, rent, and insurance.

States

See "Industrial Activity by State" in section 1.

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 U.S. possessions were also deductible unless claimed as a credit against income tax. Not deductible were such taxes as Federal income taxes, gift taxes, and taxes assessed against local benefits. If a business included in business receipts the sales taxes and excise and related taxes included in the sales price of its products, these taxes also were generally included in the statistics for the deduction for taxes paid.

Foreign taxes were deductible by a sole proprietorship unless the proprietor chose to claim them instead as a foreign tax credit against income tax.

Total Deductions

Total deductions for sole proprietorships consisted of (1) the deduction for cost of sales and operations and (2) the ordinary and necessary business deductions from gross income.

Total Income Tax

Total income tax shown in sole proprietorship table 1.6 was the sum of (a) the sole proprietor's income tax liability for the year, after being reduced by any

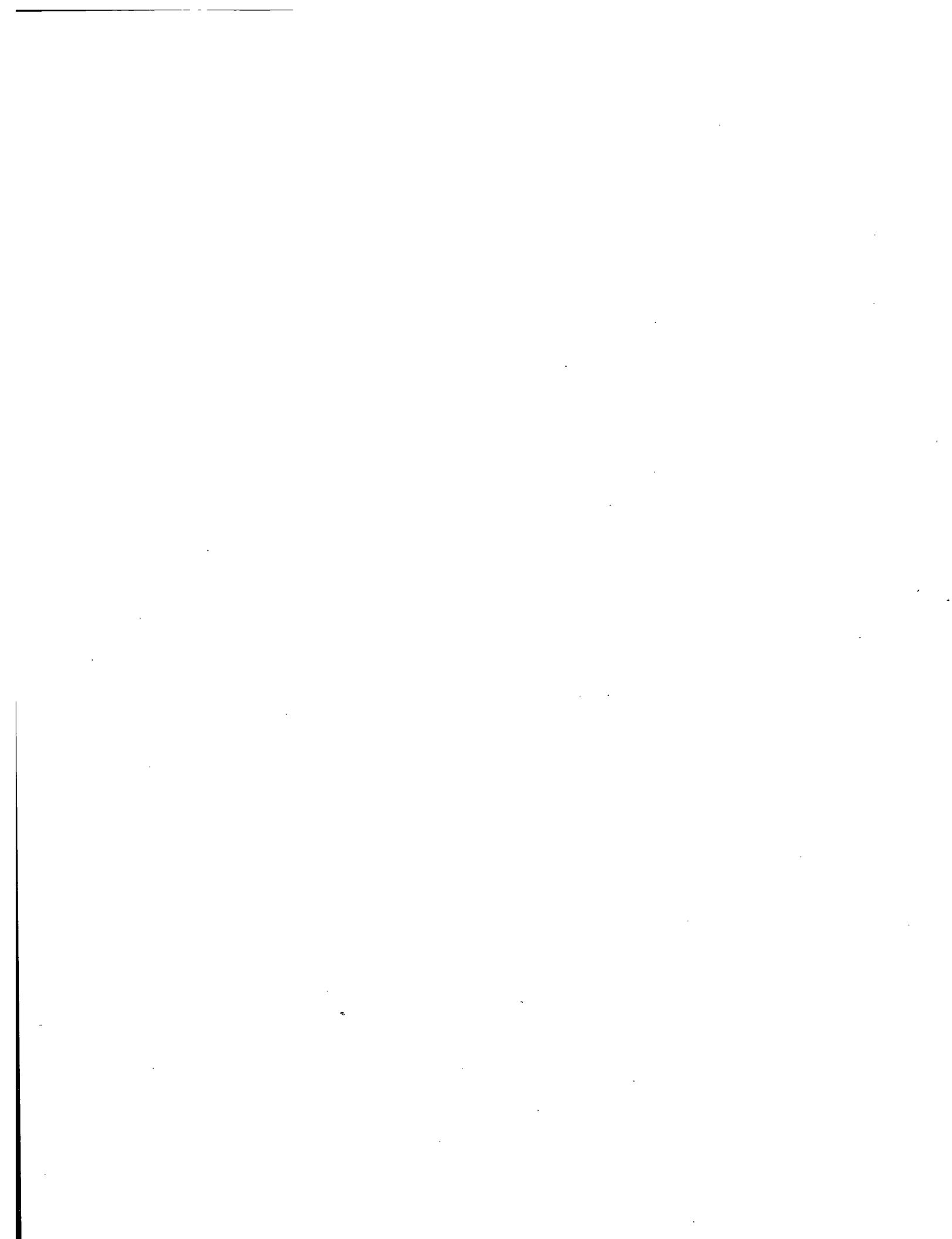
credits, including the general tax credit, credit for the elderly, investment tax credit, foreign tax credit, work incentive (WIN) credit, and new jobs credit, plus (b) the additional tax for tax preferences ("minimum tax"). The liability was based on the proprietor's income from all sources and so was not directly related to the income or deficit from the sole proprietorship business. The income tax figure does not include the social security self-employment tax, tax from recomputing prior-year investment or work incentive (WIN) credits, social security tax on tip income, or taxes on premature distributions or excess contributions related to individual retirement arrangements (IRA's).

The income tax figures in this report are generally the liability as reported on returns at the time of filing. Any adjustments resulting from audit and other events occurring after filing are not reflected.

Work Incentive (WIN) Credit

Taxpayers could take a credit against their income tax liability of 20 percent of the WIN (Work Incentive Program) wages paid an employee hired under the Federal Work Incentive Program. This program was intended to provide welfare recipients the training and job opportunity needed to help them become economically independent. The Tax Reduction Act of 1975 extended the WIN program to include Federal welfare recipients of the Aid to Families with Dependent Children (AFDC) Program under the Social Security Act.

The credit was limited based on the presence and size of income tax, and tax first had to be reduced by foreign tax credit, investment credit, and credit for the elderly before the WIN credit could be applied. Amounts in excess of these limitations could be carried back 3 years and the remainder carried forward to the 7 years subsequent to 1977 for use in computing the credit for these years.



Section 5

Forms and Instructions

CONTENTS

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- Schedule C, Profit (or Loss) from Business or Profession, 223**
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- New Jobs Credit, Form 5884, 238**
- Class Life (ADR) System, Form 4832, 239**

1040 U.S. Individual Income Tax Return 1977

Department of the Treasury—Internal Revenue Service
For the year January 1–December 31, 1977, or other taxable year beginning _____, 19_____.
Use IRS label
Otherwise, print
or type.

First name and initial (if joint return, give first names and initials of both)	Last name	Your social security number		
Present home address (number and street, including apartment number, or rural route)				
For Privacy Act Notice, see page 3 of Instructions.				
Spouse's social security no.				
City, town or post office, State and ZIP code				
Occupation		Yours ►		
Spouse's ►				
Presidential Election Campaign Fund				
Do you want \$1 to go to this fund? Yes □ No □ Note: Checking "Yes" will not increase your tax or reduce your refund. If joint return, does your spouse want \$1 to go to this fund? Yes □ No □				
Filing Status	1 Single	2 Married filing joint return (even if only one had income)		
Check Only One Box	Married filing separately. If spouse is also filing, give spouse's social security number in the space above and enter full name here ► See page 7 of Instructions.			
3	Unmarried Head of Household. Enter qualifying name ► See page 7 of Instructions.			
4	Qualifying widow(er) with dependent child (Year spouse died ► 19), See page 7 of Instructions.			
Exemptions				
6a	□ Yourself	□ 65 or over	□ Blind	Enter number of boxes checked on 6a and b ►
b	□ Spouse	□ 65 or over	□ Blind	Enter number of children listed ►
c	First names of your dependent children who lived with you ►			Enter number of other dependents ►
Add numbers entered in boxes above ►				
7 Total number of exemptions claimed				
Income (Attach Form W-2. If unavailable, attach Form W-3. If unavailable, attach Form 4694.)				
8	Wages, salaries, tips, and other employee compensation (see page 5 of Instructions) 8			
9	Interest income (If over \$400, attach Schedule B) 9			
10a	Dividends ("over \$400, attach Schedule B) 10b less exclusion Balance ► 10c			
(See pages 9 and 17 of Instructions)				
(If you have no other income, skip lines 11 through 20 and go to line 21.)				
11	State and local income tax refunds (does not apply if refund is for year you took standard deduction) 11			
12	Alimony received 12			
13	Business income or (loss) (attach Schedule C) 13			
14	Capital gain or (loss) (attach Schedule D) 14			
15	50% of capital gain distributions not reported on Schedule D 15			
16	Net gain or (loss) from Supplemental Schedule of Gains and Losses (attach Form 4797) 16			
17	Fully taxable pensions and annuities not reported on Schedule E 17			
18	Pensions, annuities, rents, royalties, partnerships, estates or trusts, etc. (attach Schedule E) 18			
19	Farm income or (loss) (attach Schedule F) 19			
20	Other (state nature and source—see page 9 of Instructions) 20			
21	Total income. Add lines 8, 9, and 10c through 20 21			
Adjustments to Income (If none, skip lines 22 through 27 and enter zero on line 28.)				
22	Moving expense (attach Form 3903) 22			
23	Employee business expenses (attach Form 2106) 23			
24	Payments to an individual retirement arrangement (from attached Form 5329, Part III) 24			
25	Payments to a Keogh (H.R. 10) retirement plan 25			
26	Forfeited interest penalty for premature withdrawal 26			
27	Alimony paid (see page 11 of Instructions) 27			
28	Total adjustments. Add lines 22 through 27 28			
29	Subtract line 28 from line 21 29			
30	Disability income exclusion (sick pay) (attach Form 2440) 30			
31	Adjusted gross income. Subtract line 30 from line 29. Enter here and on line 32. If you want IRS to figure your tax for you, see page 4 of the Instructions 31			

Please Attach Copy of Forms W-2 Here

Please Attach Check or Money Order Here

Form 1040 (1977)

32 Amount from line 31 32

33 If you itemize deductions, enter excess itemized deductions from Schedule A, line 41 33

If you do NOT itemize deductions, enter zero.

Caution: If you have unearned income and can be claimed as a dependent on your parent's return, check here ► □ and see page 11 of the Instructions. Also see page 11 of the Instructions if:

- You are married filing a separate return and your spouse itemizes deductions, OR
- You file Form 4550.
- You are a dependent alien.

34 Tax Table Income. Subtract line 33 from line 32 34

Note: See Instructions for line 35 on page 11. Then find your tax on the amount on line 34 in the Tax Table. Enter the tax on line 35. If your tax is over \$20,000 (\$40,000 if you checked box 6 or 8) or you have more exemptions than those covered in the Tax Table for your filing status, use Part I of Schedule TC (Form 1040) to figure your tax. You must also use Schedule TC if you file Schedule G (Form 1040), Income Averaging.

35 Tax. Check if from □ Tax Tables or □ Schedule TC 35

36 Additional taxes. (See page 12 of Instructions.) Check if from □ Form 4970, □ Form 4972, □ Form 5544, □ Form 5405, or □ Section 72(m)(5) penalty tax 36

37 Total. Add lines 35 and 36 37

38 Credit for contributions to candidates for public office 38

39 Credit for the elderly (attach Schedules R&RP) 39

40 Credit for child and dependent care expenses (attach Form 2441) 40

41 Investment credit (attach Form 3468) 41

42 Foreign tax credit (attach Form 1116) 42

43 Work Incentive (WIN) Credit (attach Form 4874) 43

44 New Jobs credit (attach Form 5884) 44

45 See page 12 of Instructions 45

46 Total credits. Add lines 38 through 45 46

47 Balance. Subtract line 46 from line 37 and enter difference (but not less than zero) 47

48 Self-employment tax (attach Schedule SE) 48

49 Minimum tax. Check here ► □ and attach Form 4625 49

50 Tax from recomputing prior-year investment credit (attach Form 4255) 50

51 Social security tax on tip income not reported to employer (attach Form 4137) 51

52 Uncollected employee social security tax on tips (from Form W-2) 52

53 Tax on an individual retirement arrangement (attach Form 5329) 53

54 Total tax. Add lines 47 through 53 54

55 Total Federal income tax withheld (attach Forms W-2, W-2G, and W-2P to front) 55

56 1977 estimated tax payments (include amount allowed as credit from 1976 return) 56

57 Earned income credit. If line 31 is under \$3,000, see page 2 of Instructions. If eligible, enter child's name ► 57

58 Amount paid with Form 4868 58

59 Excess FICA and RRRA tax withheld (two or more employers) 59

60 Credit for Federal tax on special fuels, etc. (attach Form 4136) 60

61 Credit from a Regulated Investment Company (attach Form 2439) 61

61a See page 13 of Instructions 61a

62 Total. Add lines 55 through 61a 62

63 If line 62 is larger than line 54, enter amount OVERPAID 63

64 Amount of line 63 to be REFUNDED TO YOU 64

65 Amount of line 63 to be credited on 1978 estimated tax 65

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. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Please Sign Here Refund or Due Date Paid preparer's signature and identifying number (see Instructions)

Spouse's signature (If filing jointly, BOTH must sign even if only one had income) Paid preparer's address (or employer's name, address, and identifying number)

★ U.S. GOVERNMENT PRINTING OFFICE : 157-1245-131 K.L. 13-248729

Page 2

1977 Instructions for Form 1040

and for Schedules A, B, C, D, E, F, R, RP, and SE

(Tax Tables—pages 31-42)

Department
of the
Treasury
Internal
Revenue
Service

Watch for Tax Law Changes

At the time Form 1040 and these instructions were printed, Congress was considering legislation that would allow credits for energy saving expenses for your personal residence. We have set aside lines 45 and 61a on Form 1040 for these credits. If this legislation is passed, we will do our best to tell you about it in radio, television and newspaper announcements. Please watch for this information which will also tell you about the energy credit form and instructions.

From the Commissioner

These instructions contain information needed to complete Form 1040 and Schedules A, B, C, D, E, F, R, RP, and SE. Please check to see if you can file Form 1040A before you begin to prepare your return. Since Form 1040A is much easier to complete this year, you should file it if you can.

This year Form 1040 has been redesigned to allow you to make all your calculations in a step-by-step manner.

Please note the Presidential Election Campaign Fund check-off near the top of the Form. Without increasing your tax or reducing your refund, you can have \$1 (\$1 each for husband and wife on a joint return) go to a fund to pay expenses for the 1980 Presidential Election.

These instructions contain new tax tables and tax rate schedules. The tables and rate schedules do not tax the first:

- \$3,200 of income, if you are married filing a joint return or a qualifying widow(er),
- \$2,200 of income, if you are single or unmarried head of household, or
- \$1,600 of income, if you are married filing separately.

These amounts are called "zero bracket amounts" and replace the standard deduction.

We believe the simpler form and instructions will make it easier for you to prepare your own return. If you need help, please call us at the number listed for your area on page 46 or visit an IRS office.

If you decide to have someone else prepare your return, select a qualified person. If you use a paid preparer, the law requires the preparer to sign the return, enter his or her identifying number, and give you a copy. Ask your preparer to consider whether you can file Form 1040A instead of Form 1040.

Please check your return to make sure it is correct and then file it early. Thank you for your cooperation.

Commissioner of Internal Revenue

Highlights for 1977

Please note these important reminders and changes made this year.

Who Must File.—The income level at which an income tax return must be filed has been increased. If your income is less than \$6,200, be sure to see page 4.

If you want the IRS to figure your tax for you, please see page 4.

Standard Deduction (Zero Bracket Amount).—The former standard deduction has been replaced by a flat amount the law calls "zero bracket amount." This amount depends on your filing status. It is no longer a separate deduction as such; instead the equivalent amount is built into the new simplified tax tables and tax rate schedules. Since this amount is built into the tax tables and tax rate schedules, taxpayers who itemize deductions will need to make an adjustment. However, itemizers will not experience any change in their tax liability and the tax computation will be simplified for many itemizers.

Tax Tables.—Because of changes in the law, we have been able to develop new simplified tax tables to make it easier for you to find your tax if your income is under certain levels. Now, even if you itemize deductions, you may be able to use the tax tables to find your tax easily. In addition, you no longer need to deduct \$750 for each exemption or figure your general tax credit, because

these amounts are also built into the tax tables for you. Please see pages 5 and 11.

The General Tax Credit has been revised to take into consideration the exemptions for age and blindness. Married taxpayers filing separate returns will now be limited to a credit based on \$35 per exemption. If you find your tax in the tax tables, you will not need to compute this credit since it is already figured for you.

New Jobs Credit.—A new credit is allowed for business employers who hire additional employees. Please see Form 5884 and page 12 of the instructions.

Disability Income Exclusion (Sick Pay).—The new rules for the disability income exclusion that originally were to go into effect in 1976 were postponed for one year and are now effective for 1977. Under these rules you may be able to exclude up to \$100 a week of your pension income, but only if you are under 65 and totally and permanently disabled. Please see page 11.

Alimony Paid.—Payments for alimony are now adjustments to income. You no longer have to itemize deductions to claim a deduction for alimony paid.

Moving Expense Rules Have Been Liberalized.—The mileage test has been decreased from 50 miles to 35 miles, while the dollar limits on deductible amounts have been in-

creased. See Instructions for Form 3903.

Deductions for Attending Foreign Conventions.—Certain new restrictions apply to expenses that can be deducted for attending foreign conventions. If you are an employee, see page 10. If you are a self-employed person, see Instructions for Schedule C.

You may get additional forms, a copy of Publication 17, Your Federal Income Tax, and other publications by using the order blank on the next to the last page.

Foreign Bank, Securities and Other Financial Accounts.—If you had any interest or signature or other authority over a bank, securities, or other financial account in a foreign country (except in a U.S. military banking facility operated by a U.S. financial institution), you must file Treasury Department Form 90-22.1, Report of Foreign Bank, Securities, and Other Financial Accounts.

This form, which is due before July 1, 1978, should be filed with the U.S. Treasury Department at P.O. Box 28309, Central Station, Washington, D.C. 20005.

Form 90-22.1, which replaces Internal Revenue Service Form 4683, U.S. Information Return on Foreign Bank, Securities and Other Financial Accounts, and Foreign Trusts, may be obtained from Internal Revenue Service offices or by writing to the above address.

Privacy Act Notice

The Privacy Act of 1974 says that each Federal agency that asks you for information must tell you the following:

1. Its legal right to ask for the information and whether the law says you must give it.
2. What purpose the agency has in asking for it, and the use to which it will be put.
3. What could happen if you do not give it.

For the Internal Revenue Service, the law covers the following:

1. Tax returns and any papers you file with them.
2. Any questions we need to ask you so we can—
 - (a) complete, correct, or process your returns,

- (b) figure your tax, and
- (c) collect tax, interest, or penalties.

Our legal right to ask for information is Internal Revenue Code sections 6001 and 6011 and their regulations. They say that you must file a return or statement with us for any tax you are liable for. Code section 6109 and its regulations state that you must show a social security number on what you file. It is so we know who you are and can process your return and papers.

You must fill in all parts of the tax form that apply to you. But you do not have to check the boxes for the Presidential Election Campaign Fund. You can skip that if you wish.

We ask for tax return information to carry out the Internal Revenue laws of the United States. We need it to figure and collect the right amount of tax.

We also use the information for other reasons. We are required by law to give it to the Department of Justice if they need

it for a lawsuit. We may give it to other Federal agencies as provided by law. We may also give it to States, the District of Columbia, and U.S. commonwealths or possessions to carry out their tax laws. And we give it to foreign governments because of tax treaties they have with the U.S.

If you do not file a return or give us the information we ask for, you may be charged a penalty. And you may not be allowed the exemptions, exclusions, credits, deductions, or adjustments shown on your tax return. This could make your tax higher. You could lose Social Security credits or your refund could be lost or delayed. You may have to pay interest on the tax you owe.

Please keep this notice with your records. It may help you if we ask you for other information.

If you have questions about the rules for filing and giving information, please call or visit any Internal Revenue Service office.

Form 1040 General Instructions

Who Must File

Whether or not you must file a return depends primarily on the amount of your income and your filing status. (Please see page 8 for examples of income.)

These rules are for all U.S. citizens and resident aliens, including those under 21 years of age. These rules also apply to aliens who are married to citizens or aliens who are married to citizens or residents of the U.S. at the end of 1977 and who elect to file a joint return as discussed on page 6, Under Your Filing Status.

File a return if you are:

- And your income is at least
 - Single (legally separated, divorced, or married living apart from your spouse for the entire year with dependent child), and
 - You are under 65 \$2,950
 - You are 65 or older 3,700
 - A person who can be claimed as a dependent on your parent's return, and have taxable dividends, interest, or other unearned income of \$750 or more 750
 - A qualifying widow(er) with dependent child and:
 - You are under 65 3,950
 - You are 65 or older 4,700
 - Married filing jointly, living with your spouse at the end of 1977 (at date of death of spouse), and:
 - Both of you are under 65 4,700
 - Both of you are 65 or older 6,200
 - Married filing separately or married but not living with your spouse at the end of 1977 750
 - A person entitled to exclude income from sources within U.S. possessions 750
 - Self-employed and your net earnings from self-employment were at least \$400. ▶ Even if you are not required to file a return, you should file a tax return if (1) income tax was withheld, or (2) you are eligible for the earned income credit. If you are filing only to get a refund, please see Form 1040A Instructions to determine whether you can file Form 1040A.

Where to Get Forms.—In general, we mail forms and schedules directly to you based on what you filed last year. Many people will need only the forms we sent them. The order blank on the next to last page will help you get many of the forms, schedules, and publications referred to in these instructions. Many banks and post offices have the same material. However, if you do not find the material you need there, please fill out the order blank and we will send the material to you.

Dual-Status Tax Year.—You have a dual-status tax year if you were both a nonresident alien and a resident alien (or U.S. citizen) during the tax year. If you had a dual-status tax year for 1977 and you were either (1) unmarried at the end of 1977, or (2) married to a resident or citizen of the U.S. at the end of 1977 and do not

elect to file a joint return as discussed under Your Filing Status, on page 6, either of the following applies to you:

(1) If you were a resident of the U.S. at the end of the year, file your return on Form 1040 and clearly mark at the top center of the return "Dual-Status Return." Attach a separate schedule (Form 1040NR clearly marked "Statement" may be used) to your return to show the income tax computation for that part of the tax year during which you were a nonresident alien;

(2) If you were not a U.S. resident or citizen on the last day of the year, file your return on Form 1040NR and clearly mark at the top center of the return "Dual-Status Return." Attach a separate schedule (Form 1040 clearly marked "Statement" may be used) to show the income tax computation for that part of the tax year during which you were a U.S. resident or citizen.

You must itemize your deductions and you MAY NOT use the Tax Tables or use Tax Rate Schedule Z for unmarried head of household.

For more detailed information including additional restrictions applying to dual-status taxpayers, it is important that you get Publication 519, United States Tax Guide for Aliens.

U.S. Citizens Living Abroad.—Generally, foreign source income must be reported on your return. See What Income to Report on page 8 and get Publication 54, Tax Guide for U.S. Citizens Abroad.

Death of Taxpayer.—If a person died in 1977, or in 1978 before filing a return for 1977, the surviving spouse or personal representative of the estate must file a return for the person who died.

Married filing separately.—The personal representative is the successor, executrix, administrator or administrator of the estate of the person who died, who is qualified and acting within the United States. However, if none of these is appointed, the personal representative is the person in actual or constructive possession of any property of the person who died.

The personal representative can file a joint return for the person who died, if the surviving spouse agrees and did not remarry during the taxable year. If a personal representative has not been appointed, the surviving spouse can still file a joint return if he or she did not remarry during the taxable year. If the income of the person who died and his spouse or the surviving spouse for the entire year must be included in a joint return.

If you are filing a joint return, write in the signature area "Filing as surviving spouse." Show the date of death in the name and address space.

For more information, you should get Publication 559, Federal Tax Guide for Survivors, Executors, and Administrators.

Rounding Off to Whole Dollars.—You round off cents to the nearest whole dollar on your return and schedules, provided you do so for all entries on your return unless instructions for a particular form or line specify otherwise. You can round amounts under 50 cents—increase amounts from 50 to 99 cents to the next dollar. For example: \$1.39 becomes \$1 and \$2.69 becomes \$3.

Recordkeeping.—You must keep your records as long as their contents may be

needed in the administration of any Internal Revenue law. Records that support an item of income, deduction, or credit must be kept as long as they are needed until the statute of limitations expires for that return. Usually this is 3 years from the date the return was due or filed, or 2 years from the date the tax was paid, whichever occurs later. Some records must be kept indefinitely. Records of transactions relating to the basis of property (including your personal residence) should be kept as long as they are needed in determining the basis of the original or replacement property. You should also keep copies of your filed tax returns as part of your records. Please get Publication 552, Recordkeeping Requirements and A Guide to Tax Publications, for further details.

IRS will figure your tax if your income on line 31 is \$20,000 or less (\$40,000 or less if you are married filing a joint return or a qualifying widow(er)). All of your income must be from wages, salaries, tips, dividends, interest, rents, royalties, and annuities. You cannot itemize deductions if you use Schedule G, Income Averaging, or Form 2555, Exemption of Income Earned Abroad.

All you do is:

1. Fill in your return through line 31. Be sure to complete all the information in the name and address area and check the appropriate Yes or No box(es) for the Presidential Election Campaign Fund question.

2. Fill in lines 38 through 45 and 48 through 53 if they apply. Also fill in 55 and 56, and 59 through 61a, as necessary. Be sure to attach any applicable forms and schedules.

3. On a joint return, show your and your spouse's income separately in the space between lines 7 and 8 so IRS can figure your tax in the way that will give you the smallest tax.

4. Sign and date your return. Both you and your spouse must sign a joint return, even if only one had income.

5. File on or before April 17, 1978.

We will then figure your tax and send you a refund check if you paid too much or bill you if you did not pay enough.

Note: If you are eligible to claim the earned income credit (see page 2), we will figure the credit for you if you write EIC on line 57. Also write the first name of your child who qualifies you for the credit in the space provided on line 57. If you have a credit for the elderly, we will figure that credit also. Just attach Schedules R & RP after you have written the first name of your child, the credit for the elderly, and the credit for filing status and age and filled in line 2(a) of Schedule R, or lines 1, 2, and 5 of Schedule RP, whichever schedule is applicable. Then write CFE on line 39 of Form 1040.

When to File

You should file as soon as you can after January 1, but not later than April 17, 1978. Late filing may subject you to penalties and interest. See instructions for Penalties and Interest on page 13.

Amended Return

Use Form 1040X to correct any error in a previously filed income tax return.

Where to File

Please use the addressed envelope that comes with your return, or use the address for your State. Mail your return to the Internal Revenue Service Center for the place where you live.

Alabama—Atlanta, GA 31101
Alaska—Ogden, UT 84201
Arizona—Ogden, UT 84201
Arkansas—Austin, TX 73301
California—Fresno, CA 93888
Colorado—Ogden, UT 84201
Connecticut—Andover, MA 05501
Delaware—Philadelphia, PA 19255
District of Columbia—Philadelphia, PA 19255
Florida—Atlanta, GA 31101
Georgia—Atlanta, GA 31101
Hawaii—Fresno, CA 93888
Idaho—Ogden, UT 84201
Illinois—Kansas City, MO 64999
Indiana—Memphis, TN 37501
Iowa—Kansas City, MO 64999
Kansas—Austin, TX 73301
Kentucky—Memphis, TN 37501
Louisiana—Austin, TX 73301
Maine—Andover, MA 05501
Maryland—Philadelphia, PA 19255
Massachusetts—Andover, MA 05501
Michigan—Cincinnati, OH 45999
Minnesota—Ogden, UT 84201
Mississippi—Atlanta, GA 31101
Missouri—Kansas City, MO 64999
Montana—Ogden, UT 84201
Nebraska—Ogden, UT 84201
Nevada—Ogden, UT 84201
New Hampshire—Andover, MA 05501
New Jersey—Holtville, NY 00501
New Mexico—Austin, TX 73301
New York—New York City and Counties of Nassau, Rockland, Suffolk and Westchester—Holtville, NY 00501
All Other Counties—Andover, MA 05501
North Carolina—Memphis, TN 37501
North Dakota—Ogden, UT 84201
Ohio—Cincinnati, OH 45999
Oklahoma—Austin, TX 73301
Oregon—Ogden, UT 84201
Pennsylvania—Philadelphia, PA 19255
Rhode Island—Andover, MA 05501
South Carolina—Atlanta, GA 31101
South Dakota—Ogden, UT 84201
Tennessee—Memphis, TN 37501

Texas—Austin, TX 73301
Utah—Ogden, UT 84201
Vermont—Andover, MA 05501
Virginia—Memphis, TN 37501
West Virginia—Memphis, TN 37501
Wisconsin—Kansas City, MO 64999
Wyoming—Ogden, UT 84201

If you are located in Use this address

Panama Canal Zone, American Samoa	Philadelphia, PA 19255
Guam	Commissioner of Revenue and Taxation, Agana, GU 96910
Puerto Rico (or if excluding income under section 933)	Philadelphia, PA 19255
Virgin Islands: Non-permanent residents	Charlottesville, VA 22901
Virgin Islands: Permanent residents	Department of Finance, P.O. Box 1000, St. Thomas, VI 00801
Foreign country and P.O. or F.P.O. address	Center for your permanent home state
Foreign country: U.S. citizen, that includes income under section 911 or 931	Philadelphia, PA 19255

sheets and use the same arrangement as the printed forms, but show your totals on the printed forms. Be sure to put your name and social security number on these separate sheets.

Fill in the rest of the lines on page 1 of the Form.

Step 9.—Fill in line 32 and decide whether you should itemize your deductions. The instructions Should You Itemize Your Deductions? on page 11 will help you decide. Also see the instructions on page 11 for Who Must Itemize Deductions.

Step 10.—If you do not have a social security number, please get an application Form SS-5 from a Social Security Administration office, post office, or from IRS. You should file it with the local office of the Social Security Administration. Do this early enough to make sure you receive a number before April 17. If you do not receive a number by April 17, file your return without it and write "Applied for" in the space for social security number.

Be sure to show occupations in spaces in upper right corner just below social security blocks.

Step 5.—Check appropriate Yes or No box for the Presidential Election Campaign Fund. Checking Yes will not increase your tax or reduce your refund.

Step 6.—Your Filing Status—Which Box to Check. Check only one box (boxes 1 through 5). Your tax rate depends on the box you check. So before you decide, please see instructions for Your Filing Status on page 6.

Step 7.—Your Exemptions. Fill in lines 6a through 7. Please see the instructions for Your Exemptions on page 7.

Step 8.—Fill in the schedules and forms mentioned for lines 9 through 30 if you need to. Enter the totals from your schedules on the correct lines on Form 1040. If you file Schedule B, be sure to answer the questions in Part III.

If your social security number is wrong on the label or if you did not receive a

new zero bracket amount, attach the standard deduction in the past. This amount has been built into the tax tables and the tax rate schedules, eliminating the need for separate computation for most taxpayers. Enter the amount from line 32 on line 34. Skip step 11.

Step 11.—If you itemize deductions, fill in Schedule A (Form 1040) and enter your Excess Itemized Deductions (Schedule A, line 41) on Form 1040, line 33 (or, if necessary, follow the instructions on page 11 under Who Must Itemize Deductions). Subtract line 33 from line 32 and enter the result on line 34. Although your itemized deductions are reduced by the zero bracket amount on Schedule A, line 40, you will receive the full benefit of your deductions because the zero bracket amount has been built into the tax tables and tax rate schedules for you. Using this approach enables most taxpayers to use the simplified tax tables to find their tax.

Step 12.—If line 34 is \$20,000 or less (\$40,000 or less if you are married filing a joint return or a qualifying widow(er)), you can usually find your tax in the tax tables.

The new zero bracket amount, your deduc-

tion

Page 5

tion for personal exemptions, AND the general tax credit are already figured for you in the tax tables. You should enter the tax on line 35 and check the box for Tax Tables. Skip step 13.

Step 13.—If line 34 is more than \$20,000 (more than \$40,000 if you are married filing a joint return or a qualifying widow(er)), or you have more exemptions than those covered in the Tax Tables for your filing status, use Schedule TC (Form 1040) Part I, to figure your tax. You must also use Schedule TC, Part I if you file Schedule G (Form 1040), Income Averaging. Enter the tax from Schedule TC, Part I, line 11 on Form 1040, line 35 and check the box for Schedule TC.

Step 14.—Fill in lines 36 through 61a. If you have credits, other taxes, or payments to report, be sure to complete the forms or schedules requested.

Step 15.—If you overpaid your taxes, show the amount on line 63. On line 64 or 65, show whether you want some or all of the money refunded or credited to 1978 estimated tax. If line 63 is under \$1, we will send you a refund only on written request. If the refund IRS owes you is large, see your payroll office about filing a new Form W-4 to reduce the amount of tax to be withheld from your wages.

Step 16.—If you owe tax, show the amount on line 66. Attach check or money order for full amount when you file. Make it out to "Internal Revenue Service" and be sure to write your social security number on it. If line 66 is under \$1, you do not have to pay. If your payment due IRS is large, see your payroll office about filing a new Form W-4 to increase the amount of tax to be withheld from your wages.

Step 17.—Check Your Return. Go over all items and make sure they are right. Also check your arithmetic.

Step 18.—Sign and Date Your Return and Make Sure the Preparer (if any) Also Signs. It is not considered a return unless you sign it. Both you and your spouse must sign a joint return. If someone prepares your return free, that person does not have to sign your return.

An individual who prepares your return for pay must manually sign the return as preparer. Signature stamps or labels are not acceptable.

If more than one person prepares the return, the individual preparer with the primary responsibility for the overall accuracy of the return must sign as preparer. The preparer required to sign the return shall also enter his or her social security number to the right of that signature. If the preparer is self-employed, he or she must write "SE" to the right of the preparer's social security number.

If the individual is paid by another to prepare (or is a partner in a partnership preparing) your return, the payer's (or partnership's) name and identification number must be entered below the preparer signature line. (Special rules apply to identification numbers for foreign tax return preparers. Such preparers should see sections 1.6109-2(a) and 301.7701-15(e)(5) of the regulations.)

The return must also show, below the preparer's signature, the address of the preparer's place of business where the return was completed. However, if this place of business is not maintained on a year-round basis, the return should show the address of the preparer's principal business location which is maintained on a year-round basis, or, if none, the preparer's residence.

The preparer must give you a copy of your return in addition to the copy filed with IRS. Employers, partnerships, and self-employed preparers must file Form

5717, Annual List of Income Tax Return Preparers.

Note: A \$25 penalty may be charged a paid preparer who does not give you a copy of your return in addition to the copy filed with IRS. A penalty may also be charged a preparer required to sign who does not allow an original signature or a photocopy of an original signature in the space provided. A penalty may be charged a self-employed preparer who does not show his or her identifying number in the space provided.

If the individual is paid by another to prepare (or is a partner in a partnership preparing) your return, the payer or partnership may be charged a penalty if the return does not show the individual's social security number and the payer's (or partnership's) employer identification number.

If your return is prepared by your regular, full-time employee, such as a clerk, secretary or bookkeeper, or by your partner, that person is not subject to the above rules.

Step 19.—Attachments. Attach copy B of Forms W-2, W-2G, and W-2P to the front of Form 1040. Attach schedules in alphabetical order and forms other than W-2, W-2G, or W-2P in numerical order to the back of Form 1040. If you owe tax, be sure to attach your payment to the front of Form 1040.

Note: If you move after filing your return and you are expecting a refund, you should notify both the post office serving your old address and the service center where you filed your return of your address change. This will help to forward your check to your new address as soon as possible. Please be sure to include your social security number in any correspondence with the IRS.

full year. Both you and your spouse are responsible for any tax due on a joint return, so if one of you does not pay, the other may have to.

Special Election for Aliens.—You may elect to file a joint return with your spouse if, at the time of the election, you were a nonresident alien individual married to a citizen or resident of the United States, and you and your spouse agree to be taxed on your combined worldwide income.

If one spouse was a nonresident alien at the beginning of the taxable year and a resident of the United States on the last day of the taxable year and the other spouse was a citizen or resident of the United States at the close of the taxable year, you may elect to file a joint return if you both agree to be taxed on your combined worldwide income.

For more details, please get Publication 519, United States Tax Guide for Aliens.

Things to Remember on a Joint Return.—You must report all income, exemptions, deductions, and credits for you and your spouse. Both of you must sign the return.

Instructions for Page 1 of Form 1040

Presidential Election Campaign Fund

You may have \$1 go to this fund by checking the Yes box. On a joint return, the election is available for both spouses. Both of you may elect to have \$1 go to this fund. Both may elect not to have \$1 go to this fund. One may elect to have \$1 go to this fund and the other may choose not to.

Checking Yes will not increase your tax or reduce your refund.

You may not claim this amount as a credit for contributions for candidates for public office on line 38.

Note: If you check a Yes box, you may not change that designation after you file a return. However, if you check a No box but after you file your return you wish to designate \$1, you may change your designation to Yes by filing an amended return on or before December 31, 1979. You should use Form 1040X, Amended U.S. Individual Income Tax Return.

Your Filing Status—Which Box to Check

Decide How You Should File From the Explanations Below

Were You Married or Single?—If you were married on December 31, consider yourself married for the whole year. If you were single, divorced, or legally separated on December 31, consider yourself single for the whole year. If you meet the tests for Were You Married and Living Apart From Your Spouse? on page 7, you may consider yourself single for the whole year.

If your spouse died during 1977, consider yourself married to your spouse for the whole year, unless you remarried before the end of your taxable year.

Married Persons.—Should you file joint or separate returns?

Joint Return.—In most cases, married couples will pay less tax if they file jointly. You and your spouse can file a joint return even if you did not live together for the

full year. Both you and your spouse are responsible for any tax due on a joint return, so if one of you does not pay, the other may have to.

Special Election for Aliens.—You may elect to file a joint return with your spouse if, at the time of the election, you were a nonresident alien individual married to a citizen or resident of the United States, and you and your spouse agree to be taxed on your combined worldwide income.

If one spouse was a nonresident alien at the beginning of the taxable year and a resident of the United States on the last day of the taxable year and the other spouse was a citizen or resident of the United States at the close of the taxable year, you may elect to file a joint return if you both agree to be taxed on your combined worldwide income.

For more details, please get Publication 519, United States Tax Guide for Aliens.

Things to Remember on a Joint Return.—You must report all income, exemptions, deductions, and credits for you and your spouse. Both of you must sign the return.

Separate Returns.—You can file separately if both you and your spouse had income or if only one of you had income. Both you and your spouse must figure your tax the same way. This means if one itemizes deductions, the other must itemize. You each report only your own income, exemptions, deductions, and credits, and you are responsible only for the tax due on your own return.

Community Property State.—If you and your spouse live in a community property State, you must follow State law to determine what is community income and what is separate income. Generally, expenses are community expenses or separate expenses according to the type of income from which the expenses arose. If you and your spouse live in a community property State and both itemize deductions, expenses paid from joint funds can be divided equally. For more details, please get Publication 555, Community Property and the Federal Income Tax.

Tax Savings.—Before you file a separate return, see if you can reduce your tax by meeting the tests described below in Were You Married and Living Apart From Your Spouse? If so, you should check box 1 for Single or, if you qualify, box 4 for Unmarried Head of Household.

Things to Remember on a Separate Return.—Check box 3, Married filing separately. If both you and your spouse file separate returns, write your spouse's full name in the space provided after box 3 and enter your spouse's social security number in the designated space.

If your spouse does not file, check the applicable boxes on line 6b if you can claim the exemptions for your spouse. Please see instructions for Your Exemptions. Only the spouse who had income should sign the return.

Were You Married and Living Apart From Your Spouse?—Certain married persons can file as Single or as Unmarried Head of Household and take advantage of lower tax rates. In addition to other benefits, this means that you may be eligible to claim the earned income credit. It also means that if your spouse itemizes deductions, you do not have to. Both you and your spouse can file this way if both meet the tests.

Were You Married and Living Apart From Your Spouse?—Certain married persons can file as Single or as Unmarried Head of Household and take advantage of lower tax rates. In addition to other benefits, this means that you may be eligible to claim the earned income credit. It also means that if your spouse itemizes deductions, you do not have to. Both you and your spouse can file this way if both meet the tests.

Were You Qualifying Widow or Widower With a Dependent Child?—If so, you may still be able to use joint return rates for 1977 and use Tax Table B or Tax Rate Schedule Y.

If your spouse died during 1976 or 1975.—If you did not remarry before the end of 1977, you can file a return for 1977 showing only your own income, exemptions, deductions, and credits, and figure your tax at joint return rates if you meet all of the following tests:

(1) You file a separate return.

(2) You paid more than half the cost of keeping up your home for 1977.

(3) Your spouse did not live with you at any time during 1977.

(4) For over six months of 1977, your home was the main home of your child or stepchild whom you can claim as a dependent.

If you meet tests (1) through (4) above you may be eligible to check box 4 for Unmarried Head of Household. Please see the following instructions.

Were You an Unmarried Head of Household?—There are special tax rates for a person who can meet the tests for the Unmarried Head of Household filing status. These rates are more beneficial

than the rates for Single and Married Filing Separately.

You may use this filing status ONLY IF on December 31, 1977, you were unmarried (including certain married persons living apart) or legally separated and met one of the following tests:

(1) You paid more than half the cost of keeping up a home which was the main home of your father or mother whom you can claim as a dependent (you did not have to live with that parent).

(2) You paid more than half the cost of keeping up your home which, except for temporary absences for vacation, school, etc., was lived in all year by one of the following:

(a) Your unmarried child, grandchild, foster child or stepchild. This person did not have to be your dependent.

(b) Any other person listed in (5)(a) under Lines 6c and 6d—Children and Other Dependents on page 8, whom you can claim as a dependent provided he or she is not your dependent under a multiple support agreement (this is where two or more taxpayers supported the relative and no one gave more than half the support).

Note: If you are claiming the filing status of Unmarried Head of Household please enter the person's name who qualifies you for this status in the space provided after box 4. If more than one person qualifies you for this status, you need enter only one person's name.

If you were married to a nonresident alien, you may qualify for the Unmarried Head of Household filing status under certain circumstances. Consult an IRS office for further information.

Were You a Qualifying Widow or Widower With a Dependent Child?—If so, you may still be able to use joint return rates for 1977 and use Tax Table B or Tax Rate Schedule Y.

If your spouse died during 1976 or 1975.—If you did not remarry before the end of 1977, you can file a return for 1977 showing only your own income, exemptions, deductions, and credits, and figure your tax at joint return rates if you meet all of the following tests:

(1) You could have filed a joint return with your spouse for the year your spouse died. Whether you actually filed jointly does not matter.

(2) You paid more than half the cost of keeping up your home for 1977.

(3) Your spouse did not live with you at any time during 1977.

(4) For over six months of 1977, your home was the main home of your child or stepchild whom you can claim as a dependent.

If you meet tests (1) through (4) above you may be eligible to check box 4 for Unmarried Head of Household. Please see the following instructions.

Nonresident Alien Spouse.—If you did not elect to file a joint return, you may claim your spouse's exemptions only if your spouse had no income from United States sources and is not the dependent of another taxpayer. Use line 6b to claim exemptions for a nonresident alien spouse. When claiming your spouse's exemption on line 6b, please write "NRA" above the word Spouse on line 6b.

Your Exemptions

Line 6a—For Yourself.—You can always take one exemption for yourself. Take two exemptions if you were blind, or 65 or older. Take three exemptions if you were both blind and 65 or older. Be sure to check all the boxes on line 6a for the exemptions you can take for yourself.

You can take the extra exemptions for age 65 or over and blindness only for yourself and your spouse. You cannot take them for dependents.

Age and blindness are determined as of December 31. However, if your 65th birthday was on January 1, 1978, you can take the extra exemption for age for 1977.

Proof of Blindness.—If you or your spouse is completely blind, attach a statement to this effect. In cases of partial blindness, you must submit with your return each year a statement from an eye physician or registered optometrist that you: (a) cannot see over 20/200 with glasses or (b) your field of view does not exceed 20 degrees. If, however, this eye condition will never improve beyond the standards in (a) or (b), you may submit a certified opinion to this effect from an examining eye physician. You need to attach this certification only once to your return. In following years you need only attach a statement referring to it.

Line 6b—For Your Spouse.—You can take an exemption for your spouse if you file a joint return. If you file a separate return you can take your spouse's exemptions only if your spouse is not filing a return, had no income and was not the dependent of someone else.

Your spouse's exemptions are like yours own—one, if your spouse was neither blind nor 65 or older—two, if blind or 65 or older—three, if both blind and 65 or older. Be sure to check all the boxes on line 6b for the exemptions you can take for your spouse.

If at the end of 1977, you were legally divorced or separated, you cannot take an exemption for your former spouse. If you were separated by a divorce that is not final (interlocutory decree), you may still take an exemption for your spouse if you file a joint return.

If your spouse died during 1977 and you did not remarry before the end of the taxable year, check the boxes for the exemptions you could have taken for your spouse on the date of death.

Nonresident Alien Spouse.—If you did not elect to file a joint return, you may claim your spouse's exemptions only if your spouse had no income from United States sources and is not the dependent of another taxpayer. Use line 6b to claim exemptions for a nonresident alien spouse. When claiming your spouse's exemption on line 6b, please write "NRA" above the word Spouse on line 6b.

Lines 6c and 6d—Children and Other Dependents.—Please enter on line 6c the first names of your dependent children who lived with you. Fill in the total number in the box to the right of the arrow.

Please enter on line 6d the full names and other information for your other dependents. Fill in the total number in the box to the right of the arrow.

Each person you claim as a dependent has to meet all of the following tests:

(1) **Income.**—Received less than \$750 income. (This test does not have to be met if your child was under 19 or a full-time student at least 5 months of the year. Please see instructions for Student Dependent on page 1.)

(2) **Support.**—Received over half of his or her support from you or is treated as receiving over half of his or her support from you under rules for Children of Divorced or Separated Parents or Dependents Supported by Two or More Taxpayers on this page. If you file a joint return, the support can be from either spouse.

Support includes food, a place to live, clothes, medical and dental care, and cost of education. In figuring support, use the actual cost of these things. However, the cost of a place to live is figured at fair rental value.

After December 31, 1977, capital items such as an automobile or furniture, must be included in determining total support, but only if these things are actually given to, or purchased by, the dependent for the dependent's use or benefit. Before January 1, 1978, capital items may be included in determining total support if it is to your benefit to do so. Support does not include the cost of capital items such as furniture purchased for the household or for use by persons other than the dependent.

Support does not include things like income and social security taxes, premiums for life insurance, or funeral expenses for a deceased dependent.

In figuring support, you must include money the dependent uses for his or her own support, even if this money was not taxable. (For example, include social security benefits, gifts, savings, welfare benefits, etc.) If your child was a student, do not include amounts he or she received as scholarships.

(3) **Married Dependents.**—Did not file a joint return with his or her spouse.

(4) **Citizenship or Residence.**—Was a citizen or resident of the U.S., a resident of Canada or Mexico, or an alien child adopted by and living with a U.S. citizen in a foreign country.

(5) **Relationship.**—Met one of the following tests:

(a) Was related to you (or your spouse if you are filing jointly) in one of the following ways:

Child	Mother-in-law
Stepchild	Father-in-law
Mother	Brother-in-law
Father	Sister-in-law
Grandparent	Son-in-law
Brother	Daughter-in-law
Sister	If related by blood:
Grandchild	Uncle
Stepbrother	Aunt
Stepsister	Nephew
Stepmother	Niece

(b) Was any other person who lived in your home as a member of your household for the whole year.

The term Child includes:

Your son, daughter, stepson, stepdaughter.

A child who lived in your home as a member of your family if placed with you by an authorized placement agency for legal adoption.

A foster child who lived in your home as a member of your family for the whole year.

Student Dependent.—Even if your child had income of \$750 or more, you can claim him or her as a dependent if he or she was a full-time student and met tests (2), (3), and (4) above.

To qualify as a student, your child had to meet one of the following tests:

(1) was enrolled as a full-time student at an educational organization during any 5 months of 1977, or

(2) a full-time, on-farm training course during any 5 months of 1977. (The course had to be given by an educational organization or a State, county, or local government agency.)

Educational organization means a school that has a regular teaching staff, course of study, and a regularly enrolled body of pupils or students in attendance. It includes elementary schools, junior and senior high schools, colleges, universities, technical and mechanical schools. It also includes a night school in which the student is enrolled for the number of hours or classes that is considered full-time attendance at a similar day school. It does not include on-the-job training courses, correspondence schools, etc.

For more information, please get Publication 501, Your Exemptions and Exemptions for Dependents.

Children of Divorced or Separated Parents.—In most cases, the parent who has custody of the child for the greater part of the year can take the exemption. But there are exceptions. Under the new rules for 1977 the parent who does NOT have custody (or who has the child for the shorter time), may take the exemption if:

(1) that parent gave at least \$600 toward the child's support during 1977, and the decree of divorce or separate maintenance (or a written agreement between the parents) states he or she can take the exemption, or

(2) that parent gave \$1,200 or more for each child's support during 1977, and the parent having custody cannot prove that he or she gave more than the other parent gave.

Notes: For purposes of determining the amount for child support, a parent who has remarried and has custody may count the support furnished by the new spouse.

Dependents Supported by Two or More Taxpayers.—A special rule applies when two or more taxpayers together paid for more than half of another person's sup-

port, but no one of them alone paid over half and any one of them could claim the person as a dependent except for the support test. In this case, a taxpayer can claim an exemption for the dependent if he or she:

(1) paid for at least 10 percent of the support, and

(2) attached to his or her return a signed Form 2120, Multiple Support Declaration, from each other person who paid at least 10 percent of the support. This form states that the person signing will not claim the person supported on his or her own return.

Birth or Death of Dependent.—You can take an exemption for a dependent who was born or who died during 1977 if he or she met the tests for a dependent while alive. This means that a baby born alive but who lived only a few minutes can be claimed as a dependent.

What Income To Report

Examples of Income You Must Report.—Wages including employer supplemental unemployment benefits, salaries, bonuses, commissions, fees, and tips.

Dividends.

Earned income from sources outside U.S. (See Form 2555.)

Earnings (interest) from savings and loan associations, mutual savings banks, credit unions, etc.

Interest on tax refunds.

Interest on bank deposits, bonds, notes.

Interest on U.S. Savings Bonds.

Interest on arbitrage bonds issued after Oct. 9, 1969, by State and local governments.

Profits from businesses and professions.

Your share of profits from partnerships and small business corporations.

Pensions, annuities, endowments, including lump-sum distributions.

Supplemental annuities under the Railroad Retirement Act (but not regular Railroad Retirement Act benefits).

Profits from the sale or exchange of real estate, securities, or other property.

Sale of personal residence. (Please see instructions for Schedule D.)

Rents and royalties.

Your share of estate or trust income, including accumulation distribution from trusts.

Alimony, separate maintenance or support payments received from and deductible by your spouse or a former spouse.

Prizes and awards (contests, raffles, etc.).

Refunds of State and local taxes (principal amounts) if they were deducted in a prior year and resulted in tax benefits.

Fees received for jury duty and precinct election board duty.

Fees received as an Executor, Administrator, or Director.

Embezzled or other illegal income.

Examples of Income You Do Not Report.—

Disability retirement payments and other benefits paid by the Veterans Administration.

Dividends on veterans' insurance.

Life insurance sums received at a person's death.

Workmen's compensation, insurance, damages, etc. for injury or sickness.

Interest on certain State and municipal bonds.

Federal social security benefits.

Gifts, money or other property you inherited or that was willed to you.

Insurance repayments that were more than the cost of your normal living expenses if you lost the use of your home because of fire or other casualty. Repayments of the amount you spent for normal living expenses must be reported as income.

Employer amounts contributed on behalf of and benefits provided to you as an employee or the spouse or dependent of an employee, under a qualified group legal services plan.

Line 8—Wages, Salaries, Tips, etc.—Show the total of all wages, salaries, fees, commissions, tips, bonuses, and other amounts your employers paid you before they took out for taxes, insurance, etc.

Include in this total:

(1) The amount shown on Form W-2 in the box Wages, Tips and Other Compensation.

(2) Tips you did not report to your employer. (Show any social security tax due on these tips on line 51—Instructions for this are on page 13.)

(3) Wages you received but do not have a Form W-2 for.

(4) Certain disability retirement income if you are under age 65. (See Instructions for Schedule E under Disability Pension and Annuity Payments.)

(5) Fair market value of meals and living quarters if given by your employer as a matter of your choice and not for your employer's convenience. (If your employer provided meals where you worked for your employer's convenience, do not report their value.) Do not report the value of living quarters if you had to accept them as a condition of employment.

(6) Strike and lockout benefits paid by a union from union dues, including cash and the fair market value of goods received, unless these facts clearly show that such benefits were intended as a gift.

Note: You must report on line 8 all wages, etc., your employer paid for your personal services, even if the income was irrevocably assigned to a trust, another person, a corporation, or tax exempt organization.

Please get Publication 525, Taxable Income and Nontaxable Income, for more information on reporting income received in the form of goods, property, meals, stock options, etc.

Line 9—Interest Income.—For an explanation of interest income, you should see page 17. Enter on line 9 the total interest received. If you received over \$400, you must also fill in Schedule B and list names of all payers and amounts received.

Line 10a—Dividends.—For an explanation of dividend income, see instructions for Schedule B on page 17. Enter on line 10a the total dividends received (this is gross dividends less capital gain distributions and any nontaxable distributions). If you received over \$400, you must also fill in Schedule B and list names of all payers and amounts received.

Note: If you received capital gain distributions and do not need Schedule D to report any other gains or losses or to figure the alternative tax, do not fill in that schedule. Instead show 50 percent of your capital gain distributions on Form 1040, line 15.

Line 10b—Exclusion.—You may exclude up to \$100 of dividends received from qualifying domestic corporations.

If you are married filing a joint return, you and your spouse may be able to exclude up to \$200 of dividend income. Thus, if both you and your spouse had dividend stock, you may each exclude up to \$100 of dividend income. However, neither of you can use any part of the \$100 exclusion not used by the other in the case of stock owned separately.

For example, if you had \$300 in dividends and your spouse had \$20, only \$120 may be excluded. If all of the stock on which the \$300 of dividends received had been held jointly, then you and your spouse could exclude \$200 (\$100 each).

Taxable dividends from the following corporations do not qualify for the dividends exclusion:

(a) Foreign corporations, including amounts from controlled foreign corporations.

(b) So-called exempt organizations (charitable, fraternal, etc.) and exempt farmers' cooperative organizations.

(c) Regulated investment companies, unless the companies have told you how much of the dividends qualify for the exclusion.

(d) Real estate investment trusts.

(e) Electing small business corporations to the extent the amounts are distributions out of current earnings and profits. However, for this purpose, current earnings and profits are limited to taxable income for the year.

Note: Earnings from savings and loan building and loan associations are often called dividends, but they are really interest and should be shown on line 9.

Line 11—State and Local Income Tax Refunds.—Show the amount of State and local income tax refunds that you received

or were credited to you in 1977 if you spent for business expenses, please see the instructions on page 10 for Reporting Deductions and Excess Payments.

Line 12—Alimony Received.—Show amounts you received as alimony or separate maintenance. For more information, please get Publication 504, Tax Information for Divorced or Separated Individuals.

Line 13—50 percent of Capital Gain Distributions.—If you do not need Schedule D to report any other gains or losses or to figure the alternative tax, do not fill in that schedule. Instead, you should show 50 percent of your capital gain distributions on line 15.

Line 17—Fully Taxable Pensions and Annuities.—You should use this line to report: (1) Pensions and annuities if you paid no part of their cost. (2) Military retirement pay from Form W-2P. (3) Amounts received as annuity under the special rule if you recovered your entire cost before January 1, 1977. Please see Instructions for Schedule E for more information on pensions and annuities.

Line 20—Other.—You should use this line to report and tell the source of any income you cannot find a place for on your return or other schedules. Include prizes, awards, and amounts you recovered for bad debts, medical expenses or other items that reduced your tax in a prior year.

You must also report gross lottery and gambling winnings as income on line 20. Lottery and gambling losses can only be taken as an itemized deduction on Schedule A. However, such losses are limited to the amount of winnings reported.

Generally, self-employment income must be reported on Schedule C (Form 1040) or Schedule F (Form 1040). However, if you received self-employment income such as directors' fees and you did not incur any expenses related to this income, you may enter the total amounts received here and on Schedule SE (Form 1040), line 5e.

Net Operating Loss.—If you lost money in a trade or business in 1977, you can subtract the loss from your 1977 income. (The loss can also be from a personal casualty or theft loss or from selling or disposing of real or depreciable property used in your trade or business.)

If your losses were more than your income, the difference may result in a net operating loss. Generally, you can use a net operating loss to reduce your income for the three years before 1977 and the seven years after, or you may elect to use it to reduce your income for the seven following years without carrying the loss to the three prior years. If you carry back the

loss and are due a refund from the carry-back, you may use Form 1045 to get a quick refund. But if you elect to carry the loss forward instead, you must attach a statement to this effect on a timely filed return (including extensions). If you make such an election, it cannot be changed later.

If you had a loss in a prior year to carry forward to 1977, you should enter it as a minus figure on line 20. Attach a separate sheet showing how you figured the amount.

For more information, please get Publication 535, Tax Information on Business Expenses and Operating Losses.

Adjustments to Income

Line 22—Moving Expense.—Employees, including new employees, and self-employed persons, including partners, can deduct certain moving expenses. The move had to be in connection with your job or business. The expenses you can deduct include the cost of moving your family, furniture and other household goods, and personal belongings. You can also deduct meals and lodging while traveling to your new home.

Up to a certain amount, you can also deduct for: (1) Travel, meals, and lodging for househunting trips you made after getting the job and before you moved. (2) Meals and lodging while in temporary quarters in the general area of your new place of work for up to 30 days after you got the job. (3) Expenses for selling, buying, or leasing your new or old home.

The mileage test has been decreased from 50 miles to 35 miles, and the dollar limits for the amount you can deduct have been increased.

If you find you can deduct moving expenses, you should attach Form 3903. Also, include on Form 1040, line 8, all amounts you were paid or repaid for moving expenses. Then show your allowable expenses on line 22. (If you were employed, amounts paid or repaid should be included on Form 4782 and in total wages, tips and other compensation on the Form W-2 your employer gave you.)

For more information, including special rules for military personnel, get Publication 521, Tax Information on Moving Expenses.

Line 23—Employee Business Expenses.—You can deduct the following expenses that were not paid by your employer:

(1) **Travel and Transportation.**—You can deduct bus, taxi, plane, train fares and the cost of using your car in your work.

If you use your own car for business reasons, you can deduct what it cost you for business use. Instead of figuring your actual expenses such as gas, oil, repairs, license tags, insurance, and depreciation, you may prefer to take a fixed mileage rate.

Effective January 1, 1977, this is figured at 17 cents a mile for the first 15,000 miles and 10 cents for each mile over 15,000. Add to this amount your parking fees and tolls.

For automobiles that have been or are considered fully depreciated, the standard mileage rate is 10 cents a mile for all business mileage.

You can change methods of figuring your cost from year to year. But you cannot change to the fixed mileage rate if you claimed depreciation and did not use the straight line method, or if you claimed return (including extensions). If you make such an election, it cannot be changed later.

(2) **Meals and Lodging.**—You can deduct these if you were temporarily away on business from the general area of your main place of work. You cannot deduct the cost of meals on daily trips where you did not need to sleep or rest.

(3) **Outside Salesperson.**—In addition to the above, an outside salesperson can generally deduct other expenses necessary in sales work. Examples are selling expenses, stationery, and postage. An outside salesperson is one who does all selling away from the employer's place of business. If your main duties are service and delivery, such as a milk driver-salesperson, you are not considered an outside salesperson.

If you claim a deduction for business expenses, you should attach Form 2106. Show the total of all amounts received from or charged to your employer and the nature of your occupation. Also show the amount of your business expenses broken down into broad subjects.

Even if you do not claim a deduction for your business expenses, you must attach the above information to your return unless you were required to, and did make a satisfactory accounting to your employer.

You are considered to have made a satisfactory accounting if:

(a) You received either a daily allowance of no more than \$44, instead of actual living expenses, or the maximum per diem rate authorized to be paid by the Federal Government in the locality in which the travel is performed, or a mileage allowance of no more than 17 cents a mile. However, an employer may grant a separate additional allowance for parking fees and tolls attributable to the traveling and transportation expenses.

(b) Your expenses were necessary to carry out your employer's trade or business, and you gave your employer proof of the time, place, and business reason for the travel.

Deductions for Attending Foreign Conventions.—Generally, you can deduct expenses paid or incurred in attending no more than two foreign conventions during the taxable year. In addition, there are special limitations on the transportation, meals, and lodging expenses that can be deducted for attending the foreign conventions.

Other Business Expenses.—If you itemize deductions on Schedule A, you can also deduct other business expenses under the heading Miscellaneous Deductions. Examples of these expenses are dues to unions and professional organizations and the cost of tools, materials, etc., that your employer did not pay for.

Limitations apply to deductions relating to the use of your home for business purposes. Under these rules, you must use a part of your home as an office exclusively on a regular basis in connection with your employer's trade or business and for the

convenience of your employer to be able to deduct the expenses for that portion.

If you paid part of an expense and your employer paid part, you can deduct the amount you paid. If your employer paid you more than you spent, you must report the difference as income.

Reporting Deductions and Excess Payments.—You should report expenses and payments as follows:

(1) If your employer paid you more than you spent, report the difference as income on Form 1040, line 20.

(2) If you spent more than your employer paid you for travel and transportation, meals and lodging, and outside salesperson expenses, you can deduct the difference on Form 1040, line 23. If you itemize deductions and had other business expenses your employer did not pay for, you can deduct them under Miscellaneous Deductions on Schedule A (Form 1040), line 31.

(3) If your expenses equaled the payments you received (or were more than the payments but you do not want to claim a deduction for the difference), please write on the bottom margin of Form 1040, page 1, "Employer payments were not more than my business expenses."

Note: If your Form W-2 includes amounts your employer paid you for business expenses, attach Form 2106. Include your total expenses on line 23.

For more information, please get Publication 463, Travel, Entertainment, and Gift Expenses.

Line 24—Payments to an Individual Retirement Arrangement.—Enter the allowable deduction as shown on Form 5329, Part III. Married persons, both of whom have an individual retirement arrangement, and who file a joint return, should attach a Form 5329 for each spouse and enter the combined deductions on line 24.

A non-working spouse must file a Form 5329 for the year in which an individual retirement account or annuity is established for him or her and for each following year that the individual retirement account or annuity remains in existence.

If you have an individual retirement account or annuity, you must attach Form 5329 whether or not there was a contribution or withdrawal in the year.

Caution: If you fail to file Form 5329 by the due date, without reasonable cause, you will be subject to a penalty of \$10 a day, for each day it is not filed. The penalty cannot exceed \$5,000.

Line 25—Payments to a Keogh (H.R. 10) Retirement Plan.—Enter the allowable deduction for contributions to your Keogh (H.R. 10) plan.

Sole proprietors who have Keogh (H.R. 10) plans should file Form 5500-K or Form 5500 for such plans. Do not attach to your Form 1040.

Partners are not required to file returns for Keogh plans in which they participate. However, partnerships are required to file Form 5500, Form 5500-C, or 5500-K to report on Keogh plans.

You should complete a Form 5500-K for each plan with fewer than 100 participants and with at least one owner-employee. For each plan with fewer than 100 participants and no owner-employee, you should complete Form 5500-C, and for each plan with 100 or more participants, complete Form 5500. All of these forms should be filed as separate returns on or before the last day of the 7th month following the close of the plan year.

Citation: The law imposes penalties for failure to furnish complete information and failure to file required statements and returns.

Line 26—Forfeited Interest Penalty for Premature Withdrawal.—You can deduct a forfeited interest penalty for premature withdrawal from a time savings account on this line. Enter the amount of forfeiture shown on your Form 1099-INT on this line. Note: Be sure to include the gross amount of 1977 Interest income on line 9.

Line 27—Alimony Paid.—You can deduct periodic payments of alimony or separate maintenance made under a court decree. You can also deduct payments made under a written separation agreement entered

into after August 16, 1954, or a decree for support entered into after March 1, 1954. The person who receives these payments must report them as income. Do not deduct lump sum cash or property settlements, voluntary payments not made under a court order or a written separation agreement, or amounts specified as child support. For more information, you should get Publication 504, Tax Information for Divorced or Separated Individuals.

Line 30—Disability Income Exclusion Failure to Furnish Complete Information and Failure to File Required Statements and Returns.

Line 28—Forfeited Interest Penalty for Premature Withdrawal.—You can deduct a forfeited interest penalty for premature withdrawal from a time savings account on this line. Enter the amount of forfeiture shown on your Form 1099-INT on this line. Note: Be sure to include the gross amount of 1977 Interest income on line 9.

Line 27—Alimony Paid.—You can deduct periodic payments of alimony or separate maintenance made under a court decree.

You can also deduct payments made under a written separation agreement entered

into after August 16, 1954, or a decree for support entered into after March 1, 1954. The person who receives these payments must report them as income. Do not deduct lump sum cash or property settlements, voluntary payments not made under a court order or a written separation agreement, or amounts specified as child support. For more information, you should get Publication 504, Tax Information for Divorced or Separated Individuals.

You must reduce the disability income exclusion by the excess of your adjusted gross income before the exclusion (line 29) over \$15,000. On a return where only one taxpayer is entitled to the maximum disability income exclusion, the exclusion would be phased out entirely if the amount on Form 1040, line 29, is \$20,200 or more. On a joint return where both spouses are entitled to the maximum disability income exclusion, the exclusion would be phased out entirely if the amount on Form 1040, line 29, is \$25,400 or more.

Enter the amount of your disability income exclusion on Form 1040, line 30 and attach Form 2440. You must also attach a physician's certification to your return.

For the physician's certification form and information on how to figure your exclusion or to make the election not to claim your exclusion, please get Form 2440 and Publication 522, Tax Information on Disability Payments.

you checked Form 1040, Box 2 or 5.

AND
 ● You claim fewer than 10 exemptions and checked Form 1040, Box 1 or 3;
 ○ You claim 9 or more exemptions and checked Form 1040, Box 4; or
 ■ You claim 10 or more exemptions and checked Form 1040, Box 2 or 5.

AND
 ● You do not figure your tax using any method described in Other Ways to Figure Your Tax on page 12.

If you cannot use the Tax Tables to find your tax, use Part I of Schedule TC (Form 1040), Tax Computation Schedule.

How to Find Your Tax If You Use the Tax Tables:

To find your tax, you will need to use the appropriate Tax Table. If you checked Form 1040:
 ○ Box 1, use Tax Table A (Single);
 ○ Box 2 or 5, use Tax Table B (Married Filing Jointly and Qualifying Widow(er));
 ○ Box 3, use Tax Table C (Married Filing Separately); or
 ○ Box 4, use Tax Table D (Head of Household).

After you have found the correct Tax Table, read down the left income column until you find your income as shown on line 34 of your return. Then read across to the column headed by the total number of exemptions claimed on line 7 of your return. The amount shown at the point where the two lines meet is your tax. Enter the amount on Form 1040, line 34.

The Tax Tables also allow which replacement standard deduction used in prior years, has already been allowed in figuring the tax shown in the Tax Tables. In addition, you no longer need to deduct \$750 for each exemption or figure the general tax credit because these amounts are also built into the Tax Tables for you.

Line 28—Employee Business Expenses.—You can deduct the following expenses that were not paid by your employer:

(1) **Travel and Transportation.**—You can deduct bus, taxi, plane, train fares and the cost of using your car in your work.

If you use your own car for business reasons, you can deduct what it cost you for business use. Instead of figuring your actual expenses such as gas, oil, repairs, license tags, insurance, and depreciation, you may prefer to take a fixed mileage rate.

Effective January 1, 1977, this is figured at 17 cents a mile for the first 15,000 miles and 10 cents for each mile over 15,000. Add to this amount your parking fees and tolls.

For automobiles that have been or are considered fully depreciated, the standard mileage rate is 10 cents a mile for all business mileage.

How to Figure Your Tax If You Cannot Use the Tax Tables:

You must use Schedule TC, Part I to figure your tax if you cannot use the Tax Tables.

The new zero bracket amount, which replaces the standard deduction used in prior years, has already been allowed in determining the tax rates in the Tax Rate Schedules. However, you will still need to deduct \$750 for each exemption and figure your general tax credit.

If you figure your tax on Schedule TC, enter the amount from Schedule TC, Part I, line 11, on Form 1040, line 35.

Other Ways to Figure Your Tax

Schedule Q, Income Averaging—It may be to your advantage to use the averaging method if your income has increased substantially this year. If you use this method, fill in Schedule G. For more information, please get Publication 506, Computing Your Tax Under the Income Averaging Method.

Schedule D, Alternative Tax—It may be to your advantage to use the alternative tax if the net long-term capital gain exceeds the net short-term capital loss, or if there is a net long-term capital gain only. If you use this method, fill in Schedule D.

Form 4726, Maximum Tax on Personal Service Income—The tax on personal service taxable income is limited to a maximum rate of 50 percent. You should get Form 4726 for more information if your taxable income, or personal service taxable income was over:

\$40,200 and you are single or an unmarried head of household, or
\$55,200 and you are married, filing jointly or are a qualifying widow(er) with dependent child.

If you figure your tax using any of the above methods, you must also use Schedule TC, Part I.

Additional Taxes—Line 36—Report on line 36, and check the appropriate box(es) for any additional tax from:

Form 4970, Tax on Accumulation Distribution of Trusts,

Form 4972, Special 10-Year Averaging Method,

Form 5544, Multiple Recipient Special 10-Year Averaging Method,

Form 5403, Recapture of Credit for Purchase or Construction of New Principal Residence, or

Section 72(m)(5) Penalty Tax on Premature or Excess Distributions from a Retirement Plan—If you are or were an owner, employee and received income resulting from a premature or excessive distribution from a Keogh (H.R. 10) plan or trust, you are subject to an additional tax on the distribution. Include any additional tax due on line 36, check the box, and attach a statement showing the computation.

A distribution is premature if received by an owner-employee before reaching the age of 59½ or becoming disabled. If you received amounts in excess of the benefits

provided under the plan formula, the distribution is excessive.

Caution: Only certain credits may be applied against the tax on premature or excess distributions from a Keogh (H.R. 10) Plan.—Only the credit for the elderly, credit for child care expenses, and the credit for contributions to candidates for public office may be applied against this tax. If you apply any credit against this tax, deduct the tax (but not below zero) by the amount of such credit and show the computation and identify the credit(s) on a separate statement.

Credits

Line 38—Credit for Contributions to Candidates for Public Office, etc.—You may claim a tax credit here or an itemized deduction on Schedule A, line 31, but you cannot claim both, for contributions to candidates for public office and political committees and to legislative funds of candidates and elected public officials. Publication 585, Voluntary Tax Method to Help Finance Political Campaigns, explains whether a deduction or credit is better for you.

If you elect to claim a credit, add up the money you gave to help pay campaign expenses of candidates for public office, political committees, and to legislative funds of candidates and elected public officials. Enter the amount on Form 1040, line 37 reduced by the amount of credits on lines 39, 41, and 42. Make a side calculation before you enter the credit here.

Do not claim this credit for the amount, if any, you checked off to go to the Presidential Election Campaign Fund.

Line 39—Credit for the Elderly—You may be able to claim this credit and reduce your tax by as much as \$375 (if single), or \$562.50 (if married filing jointly), if you are:

- (1) Age 65 or older, or
- (2) Under age 65 and retired under a public retirement system.

For more information, please see Instructions for Schedules R and RP.

Line 42—Foreign Tax Credit—If you paid income tax to a foreign country or U.S. possession, you should get Form 1116 to see if you can claim this credit.

Line 43—Credit for Wages Paid or Incurred in Work Incentive (WIN) Program—Business employers may claim a credit of 20 percent of the salaries and wages paid or incurred to employees hired under a Work Incentive (WIN) Program. The credit is allowed for salaries and wages paid or incurred in the first 12 months of employment.

Employers may also claim a credit of 20 percent of salaries and wages paid for business or nonbusiness employment of certain Federal welfare recipients. For non-business employers, this credit is limited to \$1,000 for each employee. Please see Form 4874.

Line 44—New Jobs Credit—Business employers who hire additional employees during the year may qualify for this credit. Generally, this credit is based upon the aggregate unemployment insurance wages under the Federal Unemployment Tax Act (FUTA). Please get Form 5884 New Jobs Credit and Publication 902, Tax Information on Jobs Tax Credit, for additional details.

Line 45—Energy Credits—This line and line 61a have been reserved for credits for energy saving expenses. At the time these instructions were printed, Congress was considering legislation that would allow credits for these expenses. Under this pending legislation, you may be entitled to claim the energy credits against your income tax. If this becomes law, we will notify taxpayers through radio, television, and newspaper announcements. We will also make available Form 5695, Energy Credits, and Instructions in IRS offices and many banks and post offices.

The form will tell you which expenses qualify and how to claim the credits. If you have any questions about whether you qualify for the credits at that time, please contact an IRS office.

If the legislation does not pass, do not make an entry on this line or line 61a.

Other Taxes

Line 48—Self-employment Tax—Enter the amount shown on Schedule SE, line 18.

Line 49—Minimum Tax—You must attach Form 4625 if you have items of tax preference of more than \$10,000 (\$5,000 if married filing separately), even if there is no minimum tax. OR if you have any minimum tax liability deferred from a prior taxable year until this year.

Tax preference items include adjusted itemized deductions (generally the amount by which your itemized deductions as adjusted exceed 60 percent of your adjusted gross income), accelerated depreciation, stock options, long-term capital gains, etc. Please see Form 4625 for additional details.

Line 50—Tax from Recomputing Prior Year Investment Credit—For conditions under which you can take an investment credit for investment in certain trade or business property, you should get Form 3468.

the property early. Please see Form 4255 for details.

Line 51—Social Security Tax on Tip Income Not Reported To Employer—If you received tips (cash or charge) of \$20 or more in any month and you did not report them to your employer, you must pay the social security or railroad retirement tax on those unreported tips with your Form 1040. To determine the amount of social security tax on unreported tips for which you are liable, you must file Form 4137 with your Form 1040. Enter on Form 1040, line 51, the amount of tax shown on Form 4137, line 10.

To determine the amount of railroad retirement tax on unreported tips for which you are liable, contact your nearest Railroad Retirement Board office. Enter the tax as determined on line 51 and write on the dotted line to the left of the entry space for line 51 "RR Tax on tips."

Be sure all your cash and charge tips, regardless of the amount, are included as income on Form 1040, line 8.

Line 52—Uncollected Employee Social Security Tax on Tips—If you did not have enough wages to cover the social security or railroad retirement taxes on tips you reported to your employer, the amount of tax due will be shown on your Form W-2. Enter that amount on line 52.

Line 53—Tax on an Individual Retirement Arrangement—Enter any tax due from Form 5329.

Part IV—for excess contributions to an individual retirement arrangement;

Part V—for premature distributions from an individual retirement arrangement, and

Part VI—for undistributed funds in an individual retirement arrangement.

Tax from Recomputing a Prior Year Work Incentive (WIN) Credit—If a WIN employee is dismissed within the first 90 days of employment (whether or not consecutive) or before the end of the 90th calendar day after the day in which the employee completes 90 days of employment, you must repay (with certain exceptions) any tax credit previously taken on the salaries and wages paid or incurred to that employee. Please see Form 4874.

The tax from recomputing a prior year (WIN) credit may not be offset against the current year's (WIN) credit. Include this amount of tax in your total for line 54. On the dotted line to the left of the line 54 entry space, please write "WIN Tax," and show the amount.

Payments

Line 55—Federal Income Tax Withheld—Enter the total income tax withheld on Forms W-2, W-2G, and W-2P.

If you return to work after a period of unemployment, you may be able to have the amount of income tax withheld lessened if your employer agrees to use the part year method of withholding. There are also other methods of withholding which, in some instances, could reduce your withholding. For more details, see your employer or get Publication 505, Tax Withholding and Declaration of Estimated Tax.

*Note: Do not include more than \$965.25 for any one employer. If any one employer withheld more than \$965.25, you should ask the employer to refund the excess to you. You cannot take credit for it on your return.

Line 60—Credit for Federal Tax on Special Fuels, etc.—Enter any credit you can claim for special fuels and nonhighway gasoline and lubricating oil.

Please attach Form 4136. For more information, you should get Publication 225, Farmer's Tax Guide, or Publication 378, Federal Fuel Tax Credit or Refund for Non-highway and Transit Users.

Line 61—Credit for Taxes Paid by Regulated Investment Companies—Enter the amount of the credit on line 61 and be sure to attach Copy B of Form 2439.

Line 56—Estimated Tax Payments—Enter on this line any payments you made on your estimated Federal income tax for 1977.

If you and your spouse filed a joint declaration of estimated tax for 1977 but decide to file separate income tax returns for 1977, either you or your spouse can claim the estimated tax paid. Or, you can each claim part in whatever amounts you agree to. Please be sure to show the social security numbers of both on the separate returns.

If you and your spouse filed separate estimated tax declarations for 1977 but decide to file a joint income tax return for 1977, enter on this line the total of the amounts paid on your separate declarations. Please be sure to show both social security numbers on your joint return.

Follow the above instructions even if you spouse died.

If you were divorced during 1977 and you filed a joint Form 1040-E (Estimated Tax Declaration) with your former spouse, please enter your former spouse's social security number in the spouse's social security box on Form 1040. Also, enter in the upper right corner of the return, near the boxes for the social security numbers, "DIV." If you were divorced and remarried in 1977, enter your present spouse's social security number in the box and enter "DIV." and your former spouse's social security number in the upper right corner of the return near the boxes.

Line 61a—Energy Credits—This line and line 54 have been reserved for credits for energy saving expenses. At the time these instructions were printed, Congress was considering legislation that would allow credits for these expenses. Under this pending legislation, you may be entitled to claim the energy credits against your income tax. If this becomes law, we will notify taxpayers through radio, television, and newspaper announcements. We will also make available Form 5695, Energy Credits, and Instructions in IRS offices and many banks and post offices. The form will tell you which expenses qualify and how to claim the credits. If you have any questions about whether you qualify for the credits at that time, please contact an IRS office.

If the legislation does not pass, do not make an entry on this line or line 45.

Refund or Due

Line 65—Overpayments Credited to 1978 Estimated Tax—We will apply amounts you want credited to estimated tax to an account under your social security number, unless you attach a request to apply it to your spouse's account. The request should include the social security number of your spouse if it is not shown on the return.

Line 66—Balance Due IRS—In most cases, people who have income tax withheld from their wages will find that the amount withheld will be fairly close to their tax for the year. Sometimes it is not, and this is more likely to happen if both you and your spouse worked.

If you find that you need more income tax withheld for 1978, you can file a new Form W-4 or Form W-4P. Or you can ask your employer to withhold more money. If you prefer, you can file a Declaration of Estimated Tax on Form 1040-ES and make installment payments. For more information, please get Publication 505, Tax Withholding and Declaration of Estimated Tax.

Penalties and Interest

Avoid penalties and interest by correctly filing and paying tax when due. The law provides a penalty of 5 percent to 25 percent of the tax for late filing unless

you can show reasonable cause for the delay: If you file a return late, attach a full explanation to your return.

Penalties are also provided for late payment of tax unless you can show reasonable cause for the delay.

Taxes Not Paid When Due.—The penalty for failure to pay taxes when due is $\frac{1}{2}$ of 1 percent of the unpaid amount for each month or part of a month it remains unpaid—up to 25 percent of the unpaid amount. The rule applies to any unpaid tax shown on a return. It also applies to any portion of additional tax shown on a bill if it is not paid within 10 days from the date of the bill. This penalty is in addition to the applicable interest charge on late payments.

Penalty for Not Paying Enough Tax During the Year.—If you underpaid any installment of your 1977 estimated tax liability by more than 20 percent ($3\frac{1}{4}$ percent for farmers and fishermen), you may owe a penalty unless you meet one or more of the exceptions explained on Form 2210

(Form 2210F for farmers and fishermen). Please attach this form to Form 1040 to show how you figured the penalty or which exceptions you believe you meet.

If you attach Form 2210 or 2210F, be sure you check the box under line 66. If you owe a penalty, show the amount in the bottom margin on page 2 of Form 1040 and write "Penalty—estimated tax." If you owe tax on line 66, include the penalty amount in your total. Or, if you are due a refund, subtract the penalty amount from the overpayment on line 63.

Declaration of Estimated Tax

In general, a declaration is not required to be filed if you expect that your 1978 Form 1040 will show (1) a tax refund, OR (2) a tax balance due to IRS of less than \$100.

Citizens of the United States or residents of the United States, Puerto Rico, Virgin Islands, Guam and American Samoa must make a declaration of estimated tax if their total estimated tax is \$100 or more and they:

(1) Can reasonably expect to receive more than \$500 from sources other than wages subject to withholding; or,

(2) Can reasonably expect gross income to exceed—

- (a) \$20,000 for a single individual, a head of a household, or a widow or widower entitled to the special tax rates;
- (b) \$20,000 for a married individual entitled to file a joint declaration with spouse, but only if the spouse has not received wages for the taxable year;
- (c) \$20,000 for a married individual living apart from spouse as described on page 7;
- (d) \$10,000 for a married individual entitled to file a joint declaration with spouse, but only if both spouses received wages for the taxable year;
- (e) \$5,000 for a married individual not entitled to file a joint declaration with spouse.

See Form 1040-ES for details.

Instructions for Schedule C (Form 1040)

or business, unless specifically excluded. Please see Schedule SE.

Note: You may be entitled to claim the new jobs credit if you hired additional employees this year. However, you may not take a deduction for that portion of the wages or salaries paid or incurred which is in excess of the amount of the new jobs credit allowable before application of the tax liability limitations. Please see Form 5884, New Jobs Credit, and Publication 902, Tax Information on Jobs Tax Credit, for additional information.

If you owned a business or practiced a profession, you should complete Schedule C. Then enter your net profit or loss on Form 1040, line 13. If you had more than

one business, or if you and your spouse had separate businesses, complete a Schedule C for each business. Farmers should use Schedule F (Form 1040).

If some of your expenses are part business and part personal, you can deduct only the portion allocable to your business. For example, if only half of your car usage is for business, you can deduct only half of the cost of operating the car.

You should report sales, exchanges, or involuntary conversions of certain trade or business property on Form 4797, Supplemental Schedule of Gains and Losses.

You have to pay the social security self-employment tax on income from any trade

Deductions For Business Use of a Dwelling Used as a Residence.—You may deduct, within certain limits, business use expenses that are allocable to a portion of your home only if that portion is exclusively used on a regular basis:

- (a) as your principal place of business;
- (b) as a place of business used by your patients, clients, or customers in meeting or dealing with you in the normal course of your trade or business, or
- (c) in connection with your business if it is a separate structure that is not attached to your dwelling unit.

You may also deduct expenses allocable to space within your home that is used on a regular basis as a storage unit for inventory held for use in your trade or business of selling products at retail or wholesale, but only if your home is the sole fixed location of your trade or business.

Limitation on Deduction.—Subtract the allowable interest, taxes and casualty losses allocable to business or storage use from the amount of gross income derived from trade or business use and determine the balance. You may deduct so much of your other expenses allocable to business or storage use that do not exceed this balance.

The interest, taxes, or casualty losses not allocable to business or storage use may be taken as itemized deductions on Schedule A (Form 1040).

Special Rule for Day Care Services.—If you use space in your home on a regular basis in your trade or business of providing day care services, you may deduct the business expenses attributable to the business use even though you do not have the same space for nonbusiness purposes. To figure your deduction, you must allocate your expenses for the space by the ratio of hours of business use to total hours of availability for all uses. You must also comply with applicable State licensing, certification, or approval requirements in order to deduct expenses accrued after August 31, 1977.

For more information, please get Publication 587, Business Use of Your Home. See Instructions for Schedule E (Form 1040) for information on deductions for rental of a dwelling used as a residence.

Limited Deduction for Losses Arising from Certain Activities

If you are engaged in the activity of:

- (1) holding, producing, or distributing motion picture films or video tapes,
- (2) farming (see the instructions for Schedule F (Form 1040) for a definition of farming),
- (3) leasing personal property, and certain other tangible property other than buildings, an elevator or escalator, or other real property that is or has been subject to an allowance for depreciation or amortization, or
- (4) exploring for, or exploiting, oil and gas resources,

as a trade or business or for the production of income, any loss from that activity may not exceed the total amount you have risked (amount that you personally invested plus any amount for which you are personally liable).

Note: Enter as a deduction on line 19, any amount of loss from such activity that was incurred in 1976, but not allowed for that year.

Accounting Methods and Records.—You must use the cash method on your return unless you kept books of account. If you

kept such books, you can use either the cash method, accrual method, or in certain limited situations the completed contract or percentage of completion methods. The method or methods used must properly reflect your income.

Cash method.—Means you generally show all items of taxable income actually or constructively received during the year (whether in cash, property, or services) and those amounts actually paid during the year for deductible expenses. Income is constructively received when it is credited to your account or set aside for you to draw on at any time.

Accrual method.—Means you report income when earned, even if not received, and deduct expenses when incurred, even if not paid during the taxable year.

Item A—Principal Business Activity and Product.—You should give the one business activity that accounted for the largest percentage of gross income included in Schedule C, page 1, line 1. State the broad field of business activity as well as the product or service. For example, "whole-sale—drugs," "retail apparel."

Item C—Employer Identification Number.—You do not need an employer identification number unless you were required to file an employment, excise, or alcohol, tobacco, and firearms tax return or maintain with applicable State licensing, certification, or approval requirements in order to deduct expenses accrued after August 31, 1977.

For more information, please get Publication 587, Business Use of Your Home. See Instructions for Schedule E (Form 1040) for information on deductions for rental of a dwelling used as a residence.

sale of merchandise was an income producing factor, inventories of merchandise must be taken into account at the beginning and end of your taxable year.

The inventories can be valued at:

- (1) cost,
- (2) cost or market, whichever is lower,
- (3) any other method approved by the Commissioner of Internal Revenue.

You must continue to use the same valuation method you adopted for the first year you took inventory unless you get permission to change your method by applying to the Commissioner of Internal Revenue, Washington, D.C. 20224. You should use Form 3115 to apply for permission, and file it with the Service within 180 days after the beginning of the taxable year in which you want to use the new method.

Cost of Operations (Where Inventories are Not an Income-determining Factor).—If the amount entered on line 2 includes an amount applicable to cost of operations, you should complete the appropriate lines of Schedule C—1.

Line 4—Other Income.—Include on line 4 finance reserve income, sales of scrap, amounts recovered from bad debts, and interest, as well as other kinds of miscellaneous income from your trade or business.

Deductions

Line 6—Depreciation.—You can deduct a reasonable allowance for the exhaustion, wear and tear, and obsolescence of property used in a trade or business, or property held for the production of income. The allowance is not allowed for stock in trade, inventories, land, and personal assets. Please see Form 4562 for information on depreciation methods, limitations and special rules.

Class Life Asset Depreciation Range (CLADR) System and Class Life (CL) System.—If you figure depreciation by using the Class Life Asset Depreciation Range (CLADR) System for assets put in service after December 31, 1970, you must file Form 4832, Class Life Asset Depreciation Range (CLADR) System. If you figure depreciation by using the Class Life (CL) System for assets put in service before January 1, 1971, you do not have to file a form, but you must keep the records required by the regulations. For more information, please get Publication 534, Tax Information on Depreciation.

Installment Sales.—If you use the installment method of reporting income from sales, please attach to your return a schedule showing separately for 1977 and the three preceding years:

- (1) gross sales,
- (2) cost of goods sold,
- (3) gross profit,
- (4) percentage of gross profits to gross sales,
- (5) amounts collected, and
- (6) gross profits on amounts collected.

Line 2—Cost of Goods Sold, Schedule C-1.—If you were engaged in a trade or business in which the production, purchase, or

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trol facilities and on-the-job training and child care facilities ratably over a 60 month period instead of taking the depreciation deduction. You may also elect to amortize expenditures for research, experimentation or a trade mark or trade name ratably over a period of not less than 60 months. For more information, please get Publication 535, Tax Information on Business Expenses and Operating Losses.

employee) on Form 1040, line 25, instead of on Schedule C, line 15a.

For detailed filing requirements, please see instructions for Form 1040, line 25, on page 10.

Line 15b—Employee Benefit Programs.—You should enter the amount of your contributions to employee benefit programs that are not an incidental part of a pension or profit-sharing plan included on line 15(a). Include on line 15(b) contributions to insurance, health, and welfare programs.

Line 16—Interest on Business Indebtedness.—Generally, a cash basis taxpayer, who in 1977 prepaid interest allocable to any period after 1977, can only deduct the amount allocable to 1977. See Publication 545, Income Tax Deduction for Interest Expense.

If the construction period interest and taxes were paid or accrued in 1976, only 50 percent of those amounts should have been deducted in 1976; 16½ percent is deductible in 1977 (or in the taxable year in which the property is ready to be placed in service, whichever is later) and each following year until the full amount has been deductible as a deduction.

If the construction period interest and taxes were paid or accrued in 1977, only 20 percent is deductible in 1977; 20 percent is deductible in 1978 (or in the taxable year in which the property is ready to be placed in service or is ready to be held for sale, whichever is later) and each following taxable years, until the full amount has been allowable as a deduction.

Nonresidential real property means real property that is not or cannot reasonably be expected to be residential rental property, real property held for sale as dwelling units, or low-income housing.

Line 15a—Retirement Plans, etc.—You should enter the amount you claim as a deduction for contributions to a pension, profit-sharing, or annuity plan, or plans, for the benefit of yourself or your employees, including you as a self-employed person, you should enter contributions made as an employer on your behalf (but not voluntary contributions you made as an

employee) on Form 1040, line 25, instead of on Schedule C, line 15a.

For detailed filing requirements, please see instructions for Form 1040, line 25, on page 10.

Line 15b—Employee Benefit Programs.—You should enter the amount of your contributions to employee benefit programs that are not an incidental part of a pension or profit-sharing plan included on line 15(a). Include on line 15(b) contributions to insurance, health, and welfare programs.

Line 16—Interest on Business Indebtedness.—Generally, a cash basis taxpayer, who in 1977 prepaid interest allocable to any period after 1977, can only deduct the amount allocable to 1977. See Publication 545, Income Tax Deduction for Interest Expense.

Do not include on line 16, interest that your trade or business paid or accrued on debts incurred to purchase or carry property held for investment. You should claim this interest on investment debts on Schedule A (Form 1040). For further information, please see Schedule A (Form 1040) instructions.

Line 17—Bad Debts from Sales or Services.—You should include on this line debts, or portions of them, arising from sales or professional services that were included in income and definitely known to be worthless; or a reasonable amount that was added during the taxable year to a reserve for bad debts. A debt which is deducted as bad and which reduces your tax must, if later collected, be included as income for the year in which collected. For more information, please get Publication 548, Tax Information on Deductions for Bad Debts.

Line 18—Depletion.—If a deduction is claimed on account of timber depletion, you should attach Form T to your return.

Line 19—Other Business Expenses.—You should include all ordinary and necessary business expenses. Do not include cost of business equipment or furniture, amounts

spent for replacements or permanent improvements to property, or personal living and family expenses.

Automobile Expenses, Special Rule.—Please see page 10 for optional method of figuring deductible automobile expenses.

Schedule C-3—Expense Account Information.—Expense account allowances means (a) amounts other than compensation, received as advances or reimbursements, and (b) amounts paid by or for you for expenses incurred by or for yourself or your employees, including all amounts charged through any type of credit card, for which a deduction is claimed in this schedule. This term does not include amounts paid for (a) the purchase of goods for resale or use in your business, and (b) incidental expenses, such as the purchase of office supplies or for local transportation in connection with an errand. You should keep records as proof of amounts spent for entertainment.

Foreign Conventions.—Generally, no deduction is allowed for attendance at more than two foreign conventions during your taxable year. The amount of expenses you can deduct are also subject to special limitations based on the amount of time actually devoted to business, etc.

In order to deduct any expenses for a foreign convention you must attach both of the following to your tax return for the year in which the expenses are deducted:

(1) Your signed statement indicating the total days of the trip, the days and amounts spent traveling, the number of hours each day you devoted to scheduled business activities, a program of the business activities; and

(2) A written statement, signed by an officer of the organization or group sponsoring the convention that includes a schedule of business activities for each day of the convention and the number of hours of each day you attended such scheduled business activities.

For more information, please get Publication 463, Travel, Entertainment, and Gift Expenses.

Instructions for Schedule F (Form 1040)

Note: You may be entitled to claim the new jobs credit if you hired additional employees after January 1, 1977, but you may not take a deduction for that portion of the wages or salaries paid or incurred which is equal to the amount of the new jobs credit allowable before application of the tax liability limitation. Please see Form 5884, New Jobs Credit, for additional information.

Employer Identification Number

You do not need an employer identification number unless you maintained a Keogh (H.R. 10) plan or were required to file an employment, excise, or alcohol, tobacco, and firearms tax return.

Cash Receipts and Disbursements Method of Reporting

You should include the following in income:

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(1) Profits received from the sale of livestock and other items bought for resale.

(2) Cash and the value of merchandise or other property received from the sale of livestock and produce raised during 1977 or earlier years.

(3) Other farm income.

Your expenses are the amounts you paid during 1977 plus deductions such as depreciation.

Livestock Sold on Account of Drought

You can elect to include livestock sale proceeds in income in the taxable year following the taxable year of a drought, if your principal trade or business is farming, and if you can establish that the sale would not have occurred except for the drought and your area is designated as being eligible for Federal Government assistance.

If you use an accrual method of accounting, you must inventory growing crops.

income in the taxable year following the taxable year of destruction or damage if you can establish that it is your practice to report income from such crops in a following taxable year.

For more information, please get Publication 225, Farmer's Tax Guide.

Accrual Method of Reporting

The gross profits are figured as indicated in the summary of income and deductions on page 2 of Schedule F. Farm expenses are the actual expenses incurred during 1977 whether you paid them or not. You can value inventories according to the farm-price method, which provides for the valuation of inventories at market price less direct cost of disposition, or you can use other methods. Farmers raising livestock can value their inventories of animals according to either the farm-price method or the unit-livestock-price method.

If you use an accrual method of accounting, you must inventory growing crops.

Limited Deduction for Losses Arising from Certain Activities

If you are engaged in the activity of farming as a trade or business or for the production of income, any loss from that activity may not exceed the total amount you have risked (amount that you personally invested plus any amount for which you are personally liable).

For this purpose farming means the cultivation of land, or raising or harvesting of any agricultural or horticultural commodity, including the raising, shearing, feeding, caring for, training, and management of animals; however, trees (other than trees bearing fruit or nuts) shall not be treated as an agricultural or horticultural commodity.

Deductions are limited for farming syndicates. A farming syndicate may be a partnership, or any other noncorporate enterprise, or an electing small business corporation engaged in the trade or business of farming. If (1) at any time interests in the partnership or enterprise have been offered for sale in any offering required to be registered with any Federal or State agency, or (2) more than 35 percent of the losses during any period are allocable to limited partners or limited entrepreneurs.

A limited entrepreneur is a person who has an interest in an enterprise other than as a limited partner and who does not actively participate in the management of the enterprise.

Income

Generally, you should report all farm income in Schedule F. However, if you received rental income based on farm production or if you received crop shares based on the renting of all or part of your crop land on a crop share basis, and you did not materially participate in operating the farm, report this income on Form 4835, Farm Rental Income and Expenses and Summary of Gross Income From Farming or Fishing (this income is not subject to self-employment tax) and Schedule D (Form 1040). If you materially participated in the operation of a farm, the rental income you received is subject to self-employment tax and should be reported in Schedule F.

Note: To determine whether you participated materially in the farm management or production, do not consider the activities of any agent who acted for you.

Under both the cash and the accrual methods of reporting, you should report crop share rentals received in the year in which you convert them to money or its equivalent.

Report sales, exchanges, or involuntary conversions of certain trade or business property on Form 4797, Supplemental Schedule of Gains and Losses.

Anything of value received instead of cash, such as groceries in exchange for

used in your business, but only where the basis of the items purchased is reduced by the amount of the dividends excluded from income.

Please get Publication 225 for detailed instructions on how and when to report the receipt and redemption of nonqualified certificates and nonqualified written notices, and the receipt of patronage dividends received on purchase of assets and nonbusiness purchases.

Cash advances received from marketing cooperatives you do business with are includable in farm income.

Agricultural Program Payments

In Cash.—You should enter the total amount of price support payments, diversion payments, and cost share payments received in cash (sight drafts).

In Materials and Services.—If you received benefits in the form of materials, such as fertilizer or lime, or in the form of services such as grading or the construction of dams, please enter the total amount paid by the Department of Agriculture to the vendor or contractor.

Commodity Credit Corporation Loans

If commodities are pledged as security for a loan from the Commodity Credit Corporation, income is not considered received until the commodities are delivered or forfeited to the Corporation, unless an election is made to include the loan in income when received. If you made this election or delivered or forfeited the pledged commodity, you should enter the amount received on line 23. In the case of an election, attach to your return a statement showing details of the loan. You must continue to report similar loans as income unless you receive permission from the Commissioner of Internal Revenue to change your method of accounting.

Commodity Futures.—Purchase or sales contracts entered into solely for protection against price fluctuations are a form of business insurance and are considered hedges. Any profit realized on ordinary income and is entered on line 26. If you incur a loss in a closed futures contract, it is deductible as an ordinary loss, less business expense, and is shown as a negative figure on line 26. Purchase or sales contracts are not true hedges where they offset losses already sustained. Commodity futures contracts entered into with the hope of making a profit on the contract itself through favorable price fluctuations are considered speculation and these transactions are shown on Schedule D (Form 1040).

Federal Gasoline Tax Credit

If you use the cash method, you should enter on line 24, any Federal gasoline tax claimed as a credit on Form 1040 for 1976. If you use the accrual method, enter on line 63, any Federal gasoline tax you claim as a credit on Form 1040 for 1977.

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Expenses and Other Deductions

Hired Labor.—You can deduct amounts paid for farm labor. Do not deduct the value of your own labor or that of your family. You should deduct only that part of the board which is purchased for hired labor. The value of products furnished by the farm and used in the board of hired labor is not deductible. Do not deduct amounts paid to those who did household work except to the extent their services are used in boarding and otherwise caring for farm laborers.

Repairs and Maintenance.—You can deduct amounts paid for repairs and maintenance of farm buildings (except your dwelling), farm machinery and equipment, and the cost of ordinary tools of short life or small cost, such as hoes, rakes, etc. You should include in this deduction the total amount of repairs from Form 4832 if you use the Class Life Asset Depreciation Range (CLADR) System of depreciation.

Interest.—Generally, a taxpayer, who in 1977 prepaid interest allocable to any period after 1977, can only deduct the amount allocable to 1977. Please get Publication 545, Income Tax Deduction for Interest Expense.

Rent of Farm, Part of Farm, or Pasture.—You can deduct rent paid in cash. If you are a tenant farmer paying rent to your landlord in the form of crops raised on the farm under a crop share agreement, you cannot deduct as rent the value of the crop, but you can deduct amounts paid in raising the crop.

Taxes.—You can deduct certain State and local taxes. (State and local income taxes are deductible only on Schedule A (Form 1040). Do not deduct Federal income taxes; estate, inheritance, legacy, succession, and gift taxes; or taxes on any improvements or betterments. Do not deduct taxes on your dwelling or household property and other taxes not related to the business of farming.

Conservation Expenses.—You can deduct certain amounts spent (including any amount paid on an assessment levied by a soil or water conservation or drainage district to recover the amount the district spent) for soil or water conservation and the prevention of erosion on land you use.

The allowable deduction for any one year cannot be more than 25 percent of your gross income from farming (excluding certain gains from sales of assets such as farmland, or from the disposition of any citrus trees, etc., (part of such gross), incurred before the close of any taxable year beginning with the fourth taxable year beginning with the taxable year in which the trees were planted).

Land Clearing.—You can deduct amounts spent for clearing land to make it suitable for farming. This deduction cannot be more than 25 percent of taxable income from farming, or \$5,000, whichever is less.

Retirement Plans, etc.

Line 48.—Please enter the amount you claim as a deduction for contributions to a pension, profit-sharing or annuity plan, or for the benefit of your employees. If the plan includes you as a self-employed person, enter contributions made as an employer on your behalf (but not voluntary contributions you made as an employee) on Form 1040, line 25, instead of on Schedule F, line 48.

For detailed filing requirements, please see the instructions for Form 1040, line 25, on page 10.

Line 49.—You should enter the amount of your contributions to employee benefit programs that are not an incidental part of a pension or profit-sharing plan included on line 48. Please see line 49 contributions to insurance, health, and welfare programs.

Automobile Expenses, Special Rule.—Please see page 10 for optional method of figuring deductible automobile expenses.

Other Farm Expenses.—You should include such items as advertising, stationery, stamps, account books, other office supplies, etc.

Losses of property included in your inventory are taken care of by the reduced amount of the inventory at the end of the year. The loss of a prospective crop by frost, storm, flood, or fire is not deductible. When using the cash method, the value of animals you raised that died is not deductible. For animals you bought that died, the cost less depreciation allowed or allowable is deductible if not compensated by insurance or otherwise. Do not deduct personal losses.

Planting and Developing Citrus and Almond Groves.—You should charge to capital account expenses for the planting, cultivation, maintenance, or development of any citrus trees, etc., (part of such gross), incurred before the close of the fourth taxable year beginning with the taxable year in which the trees were planted.

Depreciation.—You can deduct an allowance for the depreciation of buildings, improvements, machinery, or other farm equipment of a permanent nature. Similar assets may be grouped together as one item for reporting purposes in the depreciation schedule in Schedule F. In figuring depreciation, do not include the value of land. Do not claim depreciation on livestock or any other property included in your inventory. You can claim depreciation on livestock not included in your inventory of livestock bought or raised for sale if you acquired them for work, breeding, or dairy purposes.

Class Life Asset Depreciation Range (CLADR) System and Class Life (CL) System.—If you figure depreciation by using the Class Life Asset Depreciation Range (CLADR) System for assets put in service after December 31, 1970, you must file Form 4832, Class Life Asset Depreciation Range (CLADR) System. If you figure depreciation by using the Class Life (CL) System for assets put in service before January 1, 1971, you do not have to file a form, but you must keep the records required by the regulations. For more information, please see Publication 534, Tax Information on Depreciation.

Please see the instructions on the back of Form 4562 for more detailed information about methods of figuring depreciation other than the depreciation rules mentioned above.

Income from farming is subject to self-employment tax. (Please see Schedule SE.) If you filed Form 4029, do not file Schedule SE. Instead write "Exempt—Form 4029" on Form 1040, line 48.

Additional Information Available

You can get Publication 225, Farmer's Tax Guide, free from your county agricultural agent or Internal Revenue Service office.

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Where you work or bank

If you cannot use one of the Tax Tables, figure your tax on the amount on Schedule TC, Part I, line 3, by using the appropriate Tax Rate Schedule on this page. Enter tax on Schedule TC, Part I, line 4.

SCHEDULE Z—Unmarried or Legally Separated Taxpayers Who Qualify as Heads of Household

Use this schedule if you checked Box 4 on Form 1040—

		SCHEDULE Y—Married Taxpayers and Qualifying Widows and Widowers		SCHEDULE Z—Unmarried or Legally Separated Taxpayers Who Qualify as Heads of Household	
		Enter on Schedule TC, Part I, line 4;		Enter on Schedule TC, Part I, line 4;	
If the amount on Schedule TC, Part I, line 3, is:	Over—	Enter on Schedule TC, Part I, line 4;	Enter on Schedule TC, Part I, line 4;	Enter on Schedule TC, Part I, line 4;	Enter on Schedule TC, Part I, line 4;
2 or Box 5 on Form 1040—	Over—	Over—	Over—	Over—	Over—
Use this schedule if you checked Box 2 or Box 5 on Form 1040—	Over—	Over—	Over—	Over—	Over—
If the amount on Schedule TC, Part I, line 3, is:	Not over \$2,200	Not over \$2,200	Not over \$2,200	Not over \$2,200	Not over \$2,200
Use this schedule if you checked Box 1 on Form 1040—	Not over \$2,200	Not over \$2,200	Not over \$2,200	Not over \$2,200	Not over \$2,200
If the amount on Schedule TC, Part I, line 3, is:	Over—	Over—	Over—	Over—	Over—
Enter on Schedule TC, Part I, line 4;	Over—	Over—	Over—	Over—	Over—
Note: Your zero bracket amount has been built into these Tax Rate Schedules.					

1977 Tax Rate Schedules

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

Use this schedule if you checked Box 1 on Form 1040—

		SCHEDULE K—Single Taxpayers Not Qualifying for Rates in Schedule Y or Z		SCHEDULE L—Married Filing Separate Returns	
		Enter on Schedule TC, Part I, line 4;		Enter on Schedule TC, Part I, line 4;	
If the amount on Schedule TC, Part I, line 3, is:	Over—	Over—	Over—	Over—	Over—
Use this schedule if you checked Box 2 or Box 5 on Form 1040—	Over—	Over—	Over—	Over—	Over—
If the amount on Schedule TC, Part I, line 3, is:	Not over \$2,200	Not over \$2,200	Not over \$2,200	Not over \$2,200	Not over \$2,200
Use this schedule if you checked Box 1 on Form 1040—	Not over \$2,200	Not over \$2,200	Not over \$2,200	Not over \$2,200	Not over \$2,200
If the amount on Schedule TC, Part I, line 3, is:	Over—	Over—	Over—	Over—	Over—
Enter on Schedule TC, Part I, line 4;	Over—	Over—	Over—	Over—	Over—
Note: Your zero bracket amount has been built into these Tax Rate Schedules.					

SCHEDULE F
(Form 1040)
 Department of the Treasury
 Internal Revenue Service

Farm Income and Expenses

 (Compute social security self-employment tax on Schedule SE)
 ► Attach to Form 1040 or Form 1065. ► See instructions for Schedule F (Form 1040).
 ► If rental income, see instructions before using this schedule.

1977

Name of proprietor(s)

Social security number

Business name and address ►

Employer identification number (See Instructions)

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

a. Description	b. Amount received	c. Cost or other basis
1 Livestock:	\$	\$
2 Other items:	\$	\$
3 Totals	\$	\$
4 Profit or (loss), subtract line 3, column c from line 3, column b	\$	\$

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

Kind	Quantity	Amount
5 Cattle	\$	\$
6 Calves	\$	\$
7 Sheep	\$	\$
8 Swine	\$	\$
9 Poultry	\$	\$
10 Dairy products	\$	\$
11 Eggs	\$	\$
12 Wool	\$	\$
13 Cotton	\$	\$
14 Tobacco	\$	\$
15 Vegetables	\$	\$
16 Grain	\$	\$
17 Fruits and nuts	\$	\$
18 Other (specify):	\$	\$

OTHER FARM INCOME

19 Machine work	\$	\$
20 (a) Patronage dividends (See Sch. F instructions)	\$	\$
(b) Per-unit retails (See Sch. F instructions)	\$	\$
21 Nonpatronage distributions from exempt cooperatives	\$	\$
22 Agricultural program payments:		
(a) Cash	\$	\$
(b) Materials and services	\$	\$
23 Commodity credit loans under election (or forfeited)	\$	\$
24 Federal gasoline tax credit	\$	\$
25 State gasoline tax refund	\$	\$
26 Other (specify):	\$	\$
27 Add lines 5 through 26	\$	\$
28 Gross profits* (add lines 4 and 27)	\$	\$
29 Net farm profit or (loss) (subtract line 53 from line 28). Enter here and on Form 1040, line 19 or on Form 1065, line 9. ALSO enter on Schedule SE, Part I, line 1a	\$	\$

* Use amount on line 28 for optional method of computing net earnings from self-employment. (See Schedule SE, Part I, line 3.)

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.

Item	Amount
29 Labor hired	\$
30 Repairs, maintenance	\$
31 Interest	\$
32 Rent of farm, pasture	\$
33 Feed purchased	\$
34 Seeds, plants purchased	\$
35 Fertilizers, lime, chemicals	\$
36 Machine hire	\$
37 Supplies purchased	\$
38 Breeding fees	\$
39 Veterinary fees, medicine	\$
40 Gasoline, fuel, oil	\$
41 Storage, warehousing	\$
42 Taxes	\$
43 Insurance	\$
44 Utilities	\$
45 Freight, trucking	\$
46 Conservation expenses	\$
47 Land clearing expenses	\$
48 Pension and profit-sharing plans (see Sch. F instructions)	\$
49 Employee benefit programs other than line 48 (see Sch. F instructions)	\$
50 Other (specify):	\$

51 Add lines 29 through 50 ► \$

52 Depreciation (from line 57, Part III) ► \$

53 Total deductions. Add lines 51 and 52 ► \$

Schedule F (Form 1040) 1977

Part III Depreciation
 (Do not include property you and your family occupy as a dwelling, its furnishings, and other items used for personal purposes.)
 If you need more space, use Form 4562.

a. 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
55 Total additional first-year depreciation (do not include in items below)						
56 Other depreciation:						

57 Totals ► Enter here and in Part II, line 52

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)

Description (Kind of livestock, crops, or other products)	On hand at beginning of year		Purchased during year		Raised during year	Consumed or lost during year	Sold during year		On hand at end of year	
	Quantity	Inventory value	Quantity	Amount paid	Quantity	Quantity	Amount received	Quantity	Inventory value	Quantity
58 Totals (enter here and in Part V below)	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
	(Enter on line 58)	(Enter on line 58)	(Enter on line 58)	(Enter on line 58)	(Enter on line 58)	(Enter on line 58)	(Enter on line 58)	(Enter on line 58)	(Enter on line 58)	(Enter on line 58)

Part V Summary of Income and Deductions—Accrual Method

59 Inventory of livestock, crops, and products at end of year	\$	\$
60 Sales of livestock, crops, and products during year	\$	\$
61 Agricultural program payments: (a) Cash	\$	\$
(b) Materials and services	\$	\$
62 Commodity credit loans under election (or forfeited)	\$	\$
63 Federal gasoline tax credit	\$	\$
64 State gasoline tax refund	\$	\$
65 Other farm income (specify):	\$	\$
66 Add lines 60 through 65	\$	\$
67 Total (add lines 59 and 66)	\$	\$
68 Inventory of livestock, crops, and products at beginning of year	\$	\$
69 Cost of livestock and products purchased during year	\$	\$
70 Gross profits* (subtract the sum of lines 68 and 69 from line 67)	\$	\$
71 Total deductions from Part II, line 53	\$	\$
72 Net farm profit or (loss) (subtract line 71 from line 70). Enter here and on Form 1040, line 19 or on Form 1065, line 9. ALSO enter on Schedule SE, Part I, line 1a	\$	\$

* Use amount on line 70 for optional method of computing net earnings from self-employment. (See Schedule SE, Part I, line 3.)

† U.S. GOVERNMENT PRINTING OFFICE: 1977-0-115-114 73 186-5976

Form 4835

Farm Rental Income and Expenses and Summary of Gross Income From Farming or Fishing

Department of the Treasury
Internal Revenue Service

Name(s) as shown on Form 1040

Business name and address _____ **If you filed Form 943, enter employer identification number here**

1977

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.

Under both the cash and the accrual methods of reporting you should report livestock or crop share rentals received in the year in which you convert them to money or its equivalent. Reg.

Note: (1) Landowners (or sub-lessees) must not use this form to

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

Part I Gross Farm Rental Income—Based on Production

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

Kind	Quantity	Amount
1 Cattle		\$
2 Calves		
3 Sheep		
4 Swine		
5 Poultry		
6 Dairy products		
7 Eggs		
8 Wool		
9 Cotton		
10 Tobacco		
11 Vegetables		
12 Grains		
13 Fruits and nuts		
14 Other (specify):		

OTHER FARM RENTAL INCOME

- | | | |
|----|--|--------------------------------------|
| 15 | Petronage dividends (see Schedule F instructions) | - |
| 16 | Per-unit rebates (see Schedule F instructions) | - |
| 17 | Agricultural program payments: | (a) Cash |
| | | (b) Materials and services |
| 18 | Commodity credit loans under election (or forfeited) | |
| 19 | Federal gasoline tax credit | |
| 20 | State gasoline tax refund | |
| | Other credits | |
| | Other amounts | |

22 Gross farm rents (add lines 1 through 21) . . ► \$
47 Net farm rental profit or (loss) (subtract line 46 from line 22). Enter it

To determine your gross farming or fishing income, enter your share from the sources below. If the total is at least two-thirds of your gross income, enter it here.

Source(s)	Your share of gross farming or fishing income
1 Partnership(s)	\$
2 Estate(s) and trust(s) (enter only the pro rata share of your distributable net taxable income that is from farming or fishing)	\$
3 Gross farm rents from line 22 above	\$
4 Sale of livestock held for draft, breeding, sport or dairy purposes (Form 4797)	\$
5 Fishing (Schedule C, Form 1040)	\$
6 Farming (Schedule F, Form 1040)	\$
7 Total (add lines 1 through 6)	\$

Form 4835 (1977)

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.)

Form 3468 Department of the Treasury Internal Revenue Service	Computation of Investment Credit ► Attach to your tax return.				1977																																																																																				
Name _____		Identifying number as shown on page 1 of your tax return																																																																																							
<p>1 Use schedule below to list qualified investment in new and used property acquired or constructed and placed in service during the taxable year; and also list qualified progress expenditures made during the 1977 taxable year and qualified progress expenditures made in 1974, 1975, and 1976 taxable years providing a proper election as prescribed in section 46(d)(6) was made for such prior years. If progress expenditure property is placed in service during the taxable year, do not list qualified progress expenditures for this property. See instruction for line 1.</p> <p>If 100% investment credit is being claimed on certain ships, check this block. ► <input type="checkbox"/> See Instruction K for details.</p> <p>Note: Include your share of investment in property made by a partnership, estate, trust, small business corporation, or lessor.</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%;">Type of property</th> <th style="width: 10%;">Line</th> <th style="width: 25%;">(1) Life years</th> <th style="width: 15%;">(2) Cost or basis (See Instruction G)</th> <th style="width: 15%;">(3) Applicable percentage</th> <th style="width: 15%;">(4) Qualified Investment (Column 2 x column 3)</th> </tr> </thead> <tbody> <tr> <td rowspan="3">New property</td> <td>(a)</td> <td>3 or more but less than 5</td> <td></td> <td>33 1/3</td> <td></td> </tr> <tr> <td>(b)</td> <td>5 or more but less than 7</td> <td></td> <td>66 2/3</td> <td></td> </tr> <tr> <td>(c)</td> <td>7 or more</td> <td></td> <td>100</td> <td></td> </tr> <tr> <td rowspan="3">Qualified progress expenditures</td> <td>(d)</td> <td>7 or more</td> <td></td> <td>20</td> <td></td> </tr> <tr> <td>(e)</td> <td>7 or more</td> <td></td> <td>60</td> <td></td> </tr> <tr> <td>(f)</td> <td>3 or more but less than 5</td> <td></td> <td>33 1/3</td> <td></td> </tr> <tr> <td rowspan="2">(See instructions for dollar limitation)</td> <td>(g)</td> <td>5 or more but less than 7</td> <td></td> <td>66 2/3</td> <td></td> </tr> <tr> <td>(h)</td> <td>7 or more</td> <td></td> <td>100</td> <td></td> </tr> </tbody> </table> <p>2 Qualified investment—add lines 1(a) through (h).</p> <p>3 10% of line 2</p> <p>4 7 1/2% (4% for public utility property) of certain property (see instruction for line 1)</p> <p>5 Corporations electing the additional investment credit for contributions to Employee Stock Ownership Plans—Attach election statement. (See instruction I and instruction for line 5.)</p> <p>(a) Additional 1% credit—Enter 1% of line 2</p> <p>(b) Additional credit not to exceed .5%—Enter allowable percentage times adjusted line 2 (attach schedule)</p> <p>6 Carryback and carryover of unused credit(s). See Instruction F—attach computation.</p> <p>7 Tentative investment credit—Add lines 3 through 6</p> <p style="text-align: center;">Limitation</p> <p>8 (a) Individuals—Enter amount from line 37, page 2, Form 1040</p> <p>(b) Estates and trusts—Enter amount from line 26 or 27, page 1, Form 1041</p> <p>(c) Corporations—Enter amount from line 9, Schedule J, page 3, Form 1120</p> <p>9 (a) Credit for the elderly (individuals only)</p> <p>(b) Foreign tax credit</p> <p>(c) Tax on lump-sum distributions (see instruction for line 9(c))</p> <p>(d) Possession Tax Credit (corporations only)</p> <p>(e) Section 72(m)(6) penalty tax</p> <p>10 Total—Add lines 9(a) through (e)</p> <p>11 Line 8 less line 10</p> <p>12 (a) Enter amount on line 11 or \$25,000, whichever is lesser. (Married persons filing separately, controlled corporate groups, estates, and trusts, see instruction for line 12.)</p> <p>(b) If line 11 exceeds line 12(a), enter 50% of the excess. (Public utilities, railroads, and airlines, see Instruction J.)</p> <p>13 Total—Add lines 12(a) and (b)</p> <p>14 Investment credit—Amount from line 7 or line 13, whichever is lesser. Enter here and on line 41, Form 1040; line 10(b), Schedule J, page 3, Form 1120; or the appropriate line on other returns</p> <p>Schedule A If any part of your investment in line 1 or 4 above was made by a partnership, estate, trust, small business corporation, or lessor, complete the following statement and identify property qualifying for the 7% or 10% investment credit.</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 25%;">Name (Partnership, estate, trust, etc.)</th> <th style="width: 25%;">Address</th> <th colspan="3" style="width: 50%;">Property</th> </tr> <tr> <th></th> <th></th> <th style="width: 15%;">Progress expenditures</th> <th style="width: 15%;">New</th> <th style="width: 15%;">Used</th> </tr> <tr> <th></th> <th></th> <th>\$</th> <th>\$</th> <th>\$</th> </tr> </thead> <tbody> <tr> <td> </td> <td> </td> <td> </td> <td> </td> <td> </td> </tr> <tr> <td> </td> <td> </td> <td> </td> <td> </td> <td> </td> </tr> <tr> <td> </td> <td> </td> <td> </td> <td> </td> <td> </td> </tr> <tr> <td> </td> <td> </td> <td> </td> <td> </td> <td> </td> </tr> </tbody> </table> <p>If property is disposed of prior to the life years used in computing the investment credit, see Instruction E.</p> <p style="text-align: center;">* U.S. GOVERNMENT PRINTING OFFICE : 1977-O-215-117</p>						Type of property	Line	(1) Life years	(2) Cost or basis (See Instruction G)	(3) Applicable percentage	(4) Qualified Investment (Column 2 x column 3)	New property	(a)	3 or more but less than 5		33 1/3		(b)	5 or more but less than 7		66 2/3		(c)	7 or more		100		Qualified progress expenditures	(d)	7 or more		20		(e)	7 or more		60		(f)	3 or more but less than 5		33 1/3		(See instructions for dollar limitation)	(g)	5 or more but less than 7		66 2/3		(h)	7 or more		100		Name (Partnership, estate, trust, etc.)	Address	Property					Progress expenditures	New	Used			\$	\$	\$																				
Type of property	Line	(1) Life years	(2) Cost or basis (See Instruction G)	(3) Applicable percentage	(4) Qualified Investment (Column 2 x column 3)																																																																																				
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		\$	\$	\$																																																																																					

5884 Form 5884 Department of the Treasury Internal Revenue Service	New Jobs Credit ► See separate instructions. ► Attach to your tax return.	1977
		Identifying number as shown on page 1 of your tax return
<p>Important—The employer's wage and salary deduction must be reduced by the tentative new jobs credit on line 13. (See Instruction F.)</p>		
<p>Small business corporations, partnerships, and estates or trusts which apportion the credit to shareholders, partners, or beneficiaries are to complete only lines 1 through 13. The individual shareholder, partner, or beneficiary receiving the credit from the above entities and having no other jobs credit will disregard lines 1 through 13, complete lines 14 through 17, enter the apportioned credit on line 18, 19, or 20 respectively and complete the balance of the form as applicable. Those individuals having other new jobs credit, see instruction for line 13.</p>		
<p>Note: If this form is being completed by a member of a group of trades or businesses that are under common control or an estate or trust that apportions the new jobs credit between itself and its beneficiaries, see Instruction G and the instruction for line 13, before completing the form.</p>		
<p>1 Enter the aggregate unemployment insurance wages (limited to \$4,200 for each employee) paid during calendar year 1977 (see instruction for line 1).</p>		
<p>2 Enter 102% of the aggregate unemployment insurance wages (limited to \$4,200 for each employee) paid during calendar year 1976 (see instruction for line 2).</p>		
<p>3 Line 1 less line 2</p>		
<p>4 Enter 50% of line 1</p>		
<p>5 Enter the lesser of line 3 or line 4</p>		
<p>6 Enter total wages paid in calendar year 1977 (see instruction for line 6).</p>		
<p>7 Enter 105% of total wages paid in calendar year 1976 (see instruction for line 6).</p>		
<p>8 Line 6 less line 7</p>		
<p>9 Enter 50% of the lesser of line 5 or line 8</p>		
<p>10 Enter the lesser of line 9 or \$10,000 (married individuals filing separately, estates and trusts, see instruction for line 10).</p>		
<p>11 Enter the unemployment insurance wages (limited to \$4,200 for each employee) paid to vocational rehabilitation referral employees during calendar year 1977 (see instruction D).</p>		
<p>12 Enter the lesser of (a) 10% of line 11 or (b) 20% of line 9.</p>		
<p>13 Tentative new jobs credit—Add lines 10 and 12 (members of a group of trades or businesses that are under common control, electing small business corporations, partnerships, and estates or trusts, see instruction for line 13).</p>		
<p>Limitation</p>		
<p>14 (a) Individuals—Enter amount from line 37, page 2, Form 1040.</p>		
<p>(b) Estates and trusts—Enter amount from line 26 or 27, page 1, Form 1041.</p>		
<p>(c) Corporations—Enter amount from line 9, Schedule J, page 3, Form 1120.</p>		
<p>15 (a) Credit for the elderly (individuals only).</p>		
<p>(b) Foreign tax credit</p>		
<p>(c) Investment credit</p>		
<p>(d) WIN credit</p>		
<p>(e) Contributions to candidates for public office credit (individuals only).</p>		
<p>(f) Child and dependent care expenses credit (individuals only).</p>		
<p>(g) Possession tax credit (corporations only).</p>		
<p>(h) Tax on lump-sum distributions (see instruction for line 15(h)).</p>		
<p>(i) Section 72(m)(5) penalty tax</p>		
<p>16 Total (add lines 15(a) through (i)).</p>		
<p>17 Line 14 less line 16. (All filers, other than shareholders, partners, or beneficiaries to which lines 18, 19, or 20 apply, are to skip lines 18 through 21; enter zero on line 22, and complete lines 23 through 25).</p>		
<p>18 Shareholder's new jobs credit from Schedule K-1 (Form 1120S) (See instruction for line 13).</p>		
<p>19 Partner's new jobs credit from Schedule K-1 (Form 1065) (See instruction for line 13).</p>		
<p>20 Beneficiary's new jobs credit from Schedule K-1 (Form 1041) (See instruction for line 13).</p>		
<p>21 (a) Line 18 limitation (enter the lesser of line 18 or the amount computed in accordance with the formula in the instruction for line 21).</p>		
<p>(b) Line 19 limitation (enter the lesser of line 19 or the amount computed in accordance with the formula in the instruction for line 21).</p>		
<p>(c) Line 20 limitation (enter the lesser of line 20 or the amount computed in accordance with the formula in the instruction for line 21).</p>		
<p>22 Add lines 21(a), (b), and (c).</p>		
<p>23 Line 17 less line 22</p>		
<p>24 Enter the lesser of line 13 or line 23</p>		
<p>25 Total allowable new jobs credit (add lines 22 and 24). Enter here and on line 44, Form 1040; line 10(d), Schedule J, page 3, Form 1120; or the appropriate line on other returns.</p>		

1977 Department of the Treasury Internal Revenue Service

Instructions for Form 3468 Computation of Investment Credit

(References are to the Internal Revenue Code)

Caution: At the time Form 3468 went to print, Congress was considering legislation which provided for a business energy investment credit. If this legislation becomes law, a separate Schedule B (Form 3468) will be made available to provide for the computation of this credit.

General Instructions

A. Who Must File.—Any individual, estate, trust, or corporation claiming an investment credit must attach this form to its income tax return.

Partnerships and small business corporations are not required to file this form because the credit is claimed by the partners and shareholders, but they must complete Schedule K on their returns showing the amount of investment credit property and qualified progress expenditures which is to be allocated to the partners and shareholders.

The investment credit is not applicable to Domestic International Sale Corporation (DISC) and does not pass through to any DISC shareholder.

An estate or trust is allowed a credit for its share of the investment in certain depreciable property with an estimated useful life of 3 or more years. Estates and trusts that apportion the qualified investment between beneficiaries and beneficiaries should, in addition to filing this form, attach a statement showing the allocation of the investment among the beneficiaries. The statement must show each beneficiary's allocable share of (1) the basis of the new property and (2) the cost of old property with the "life" assigned to the property. If the estate or trust has made an election under section 46(d)(6), the statement must show each beneficiary's allocable share of the qualified progress expenditures made by the estate or trust.

B. What is Allowed.—The credit is allowed for the first year the qualified property is placed in service or the year in which progress expenditures are taken into account (see section 46(d)(4)(F) for exceptions).

C. Property Defined.—You are allowed a credit against your tax for investment in qualified depreciable property with an estimated useful life of 3 years or more or for qualifying progress expenditures for property with a useful life of 7 years or more. Except as provided below, the investment credit is applicable to:

- (1) tangible personal property,
- (2) elevators and escalators,
- (3) other tangible property, including certain real property (except buildings and their structural compo-

nents and land) if used as an integral part of manufacturing, production, or extraction, etc., or used as a research facility or bulk storage facility for fungible commodities in connection with these activities, and (4) livestock (other than horses) if used as substantially identical livestock (not subject to recapture tax) is not sold or disposed of (except in an involuntary conversion) during the one-year period beginning 6 months before the acquisition date. You must reduce the cost of the acquired livestock by the amount related on the disposition of the substantially identical livestock.

The investment credit is not applicable to:

- (1) certain property used predominantly outside the U.S.;
- (2) property used for lodging or in connection with furnishing lodging, except (a) property used in certain commercial facilities located there-in (such as restaurants, bars, and restaurants operated by a hotel or motel), or (c) coin-operated vending machines, washing machines, and dryers;
- (3) property owned by or leased to a tax-exempt organization (except when the unrelated business income tax applies);
- (4) property owned by or leased to governmental units; and
- (5) railroad rolling stock, rehabilitation of low-income rental housing, or other low-income facilities (see sections 194, 167(k), or 188, respectively) that the taxpayer has elected for the construction of property which has a normal construction period of 2 years or more if such property will be new section 38 property and will have an estimated useful life of 7 years or more in the hands of the taxpayer when it is placed in service. See section 46(e)(3).

D. Election for Leased Property.—A lessor may elect to treat all or part of an investment in new property as if made by the lessee instead of the lessor. (See section 46(d)(6).) For limitation on availability of the credit to certain lessors, see section 46(e)(3).

E. Recomputed Tax on Early Disposition of Property.—If property is disposed of prior to the life-years category used in computing the investment credit, recompute the credit using the usual life of the property that was actually held. In recomputing the credit, use the life year categories shown on Form 3468. If the credit taken, including carrybacks and carryovers, is more than the recomputed credit, you must increase the tax for the year of disposition by the excess. You can use Form 4255 to compute the tax increase.

For recomputation of the investment credit for qualified progress expenditures, see section 47(a)(3).

F. Carryback and Carryover of Unused Credits.—Any part of an investment credit you cannot use because it exceeds the amount allowable (including any unused credit created by the carryback of a

net capital loss or a net operating loss) may be carried back 3 years and forward 7 and may be used to the extent permitted by the limitations applicable in those years.

Special Rule for Carryover of Unused Credits from Taxable Years Ending Before 1971.—Unused credits from taxable years ending before 1971 that can be carried over to a taxable year beginning after 1970, may be carried forward for a total of 10 years.

Unused credits not absorbed because of a carryover of 20% of the carryovers and carryovers to years beginning after 1968 and before 1971 may be carried forward a total of 10 years.

You may make a claim for refund based upon the carryback of an unused investment credit by filing Form 1040X (individuals) or Form 1120X (corporations) for the year to which the unused credit is carried. Taxpayers who want a tentative (quick) refund may file Form 1045 (individuals) or Form 1139 (corporations).

Priority of Application of Credits.—The limitation first absorbed by:

- (a) investment credit carryovers to current year, then by
- (b) investment credit earned in current year, and then by
- (c) investment credit carrybacks.

G. Basis and Cost.—The credit for new property applies to the cost of the property, not to the cost of the property. The cost of used property does not include the basis of any property traded in unless the trade-in resulted in the recapture of all or any portion of an investment credit previously allowed or in a reduction of an investment credit carryback or carryover.

No adjustment for additional first-year depreciation or salvage value is required. For purposes of the investment credit, the useful life of the qualifying property must be the same as the useful life used for depreciation or amortization.

H. Qualified Progress Expenditures.—A taxpayer, by attaching a statement to Form 3468 may elect under section 46(d) to increase qualified investment for the taxable year by the aggregate qualified progress expenditures (see sections 194, 167(k), or 188, respectively) that the taxpayer has elected for the construction of property which has a normal construction period of 2 years or more if such property will be new section 38 property and will have an estimated useful life of 7 years or more in the hands of the taxpayer when it is placed in service. See section 46(g)(1).

The amount of qualified progress expenditures which may be taken into account in a taxable year beginning in 1977 is the sum of (a) 60% of the qualified progress expenditures (defined in section 46(d)(3)) made during the taxable year in 1977 plus (b) 20% of the qualified progress expenditures made after January 21, 1975, in taxable years beginning in 1974, 1975, and 1976, providing a proper election as prescribed in section 46(d)(6) was in effect for such years. An election under section 46(d)(6) for a taxable year made, and its subsequent taxable years. The election is to be attached to Form 3468 for the year in which it is made.

I. 11%–11.5% Investment Credit (Applicable to Corporations Only).—Corporate taxpayers may elect an 11.5% investment credit with respect to qualified investment in property which is otherwise eligible for the 10% credit providing the corporation makes the necessary contribution to an

employee stock ownership plan (ESOP). Such taxpayer must contribute an amount equal to the allowable portion of the 1% additional credit for each taxable year until the sum of such contributions equals 1% of the qualified investment.

Beginning in 1977, in lieu of the 11 percent credit, a corporation may elect up to a maximum 11.5 percent credit for qualifying 10 percent property if (1) the corporation increases its ESOP contribution from 1 percent to 1.5 percent of the qualified investment in 10 percent property acquired, constructed, or erected after December 31, 1976, and (2) corporate employees make a matching ESOP contribution of 5 percent. The matching contribution requirement means that if the corporation and the employees do not contribute equal amounts, then the lesser percentage contributed is to a maximum of 5% of the allowable credit for. For example, if the corporation contributed .5%, and the employees contributed .3%, the allowable percentage would be 11.3%.

A corporation may elect the additional credit by attaching a statement to Form 3468. This election may not be made unless the corporation meets the requirements in section 46(a)(2)(B).

I. Public Utilities, Railroads, or Airlines.—For taxable years ending before 1981 for public utilities (for a taxable year ending after calendar year 1976 and before calendar year 1983 for railroads and airlines), if the amount of qualified investment for the taxable year which is attributable to public utility property (for railroads property) or airplane property is 25% or more of the aggregate qualified investment for the taxable year, the alternative limitation under section 46(a)(7) (public utilities), 46(a)(8) (railroads), or 46(a)(9) (airlines), will apply.

K. Ships.—An investment credit equal to 50 percent of the normal investment credit is allowed for certain vessels which are acquired, constructed, or reconstructed with funds withdrawn from the capital construction of a capital lease account or out of an ordinary income account in a capital construction fund established under section 607 of the Merchant Marine Act of 1936.

For purposes of computing the credit, the amount of cost and qualified progress expenditures is 50 percent of the qualified withdrawal from the capital construction of a capital lease account during the taxable year. The investment credit for this property is to be claimed on line 4 of Form 3468. (Attach schedule.)

Note: If you claim 100 percent in lieu of the 50 percent stated above, you are required to check the "in the alternative" line 1 on the front of Form 3468.

L. Movies and Television Films.—See section 48(b) for special rules relating to the computation of investment credit for movies and television films.

Specific Instructions

Mutual Savings Institutions, Regulated Investment Companies, Real Estate Investment Trusts, and Cooperatives.—See section 146-4 of the regulations for special limitations.

Line 1: New Property.—Enter the basis of property (as described in instructions C and G) placed in service during the taxable year.

Qualified Progress Expenditures.—Enter on line 1(d) the amount of qualified progress expenditures made in taxable years 1971, 1972, and 1976. Enter on line 1(e) the amount of qualified progress expenditures made in taxable year 1977. See instruction H and section 46(d)(7).

No qualified progress expenditures shall be taken for the year the progress expenditure property is placed in service or for any taxable year prior to the year the property is required for the property. The investment credit allowed for the year the property is placed in service is based on the entire qualified investment in the property reduced by the progress expenditures included as qualified investment in previous years.

In taxable year 1977, a calendar year taxpayer starts construction of investment credit property which is expected to be completed in December 1977. The completed property will have an estimated useful life of 10 years and the taxpayer elects to treat the property as a regular expenditure property. The taxpayer makes qualified progress expenditures of \$20,000 in 1975 and \$40,000 in 1976. The property is completed and placed in service in December 1977 with \$50,000 expenditures being made in 1977. Thus, total expenditures of \$110,000 were made in the three years.

Taxable Year	Qualified Progress Expenditures	Progress Expenditures taken into account in taxable year
1975	\$20,000	\$4,000*
1976	—	\$16,000**
1977	—	—
Total	\$60,000	\$4,000

*(20% of \$20,000)
**(40% of \$40,000)

The allowable qualified investment for the property for 1977 is \$86,000 (\$110,000 less the \$24,000 progress expenditures taken into account as qualified investment in 1975 and 1976). The \$86,000 would be reported as "New Property with life of 7 years or more" on the 1977 Form 3468.

Note: A 7% (4% for public utility property) investment credit is allowed for qualified investment in property which was acquired or constructed or placed in service during the taxable year. The investment credit for this property is to be claimed on line 4 of Form 3468. (Attach schedule.)

Used Property.—Enter the cost (subject to dollar limitation) of used property placed in service during the taxable year. See instruction G. Property inherited, received as a gift, or acquired from certain related entities does not qualify as investment credit.

Dollar Limitation on Used Property.—In general, the amount of used property you may take into account may not exceed \$100,000 (determined without regard to the applicable percentages based on useful life).

If a husband and wife file separate returns, each spouse is entitled to a maximum credit, compute the limitation by substituting \$12,500 for the \$25,000 shown in line 12(a).

Controlled corporate groups (see section 46(a)(6)) must apportion the \$25,000 among all component members.

An estate or trust must reduce the \$25,000 amount by (a) \$25,000 multiplied by the qualified investment apportioned to the estate or trust, divided by (c) the aggregate qualified investment apportioned among the estate or trust and its beneficiaries.

The amount of used property placed in service by a partnership, small business corporation, estate, or trust that does not exceed \$100,000. The \$100,000 limitation also applies to each partner, shareholder, and beneficiary.

A controlled group of corporations (see section 48(c)(3)(C)) must apportion the \$100,000 limitation among the component members of the group based on the total cost of used property each member placed in service. Make the apportionment without regard to both the \$100,000 limitation and the applicable percentages based on useful life.

Estates and Trusts.—In case of an estate or trust the amount of qualified investment is apportioned between the estate or trust and the beneficiaries based on the income of the estate or trust allocable to each.

Line 5(a).—The additional 1% credit on line 5(b) is allowable to the extent the corporation makes the required contribution of stock or cash to a qualified employee stock ownership plan (ESOP). This required contribution must equal 1% of the qualified investment (line 2, Form 3468) less any portion of the additional credit carried over to a later year.

Line 5(b).—The credit to be entered on line 5(b) is limited to a maximum of 3½ times the qualified investment attributable to the investment credit property acquired, constructed, or erected after December 31, 1976. Accordingly, line 2 must be reduced by line 1(d) and any other qualified investment attributable to property acquired, constructed, or erected prior to January 1, 1977 which is included in the line 2 total. (See section 46(a)(2)(B) and (D).)

The maximum 5% (explained above) is allowed when the employer and the employee each contribute at least .5% to the qualified ESOP. If either the employer or employee contributes less than .5%, then this lesser percentage is to be used in determining the credit to be entered on line 5(b).

Line 9(c).—Enter the amount of partial tax included in line 8 by the recipients of lump-sum distributions from qualified employees' trusts or annuity plans. (See section 402(e).)

Line 12, Limitation.—If the tax liability (line 1) is \$25,000 or less, the investment credit may not exceed the amount of the tax liability.

If the tax liability exceeds \$25,000, the credit may not exceed \$25,000 plus 50% of the excess.

If a husband and wife file separate returns, each spouse is entitled to a maximum credit, compute the limitation by substituting \$12,500 for the \$25,000 shown in line 12(a).

Controlled corporate groups (see section 46(a)(6)) must apportion the \$25,000 among all component members.

An estate or trust must reduce the \$25,000 amount by (a) \$25,000 multiplied by the qualified investment apportioned to the estate or trust, divided by (c) the aggregate qualified investment apportioned among the estate or trust and its beneficiaries.

Form 4832 Department of the Treasury Internal Revenue Service	Class Life Asset Depreciation Range (CLADR) System ► Attach this form to your return. ► See separate Instructions.			1977
Name(s) as shown on return (If consolidated return, indicate name and identifying number of electing company)			Identifying number	
NOTE: By filing this form you elect, consent, and agree to apply the provisions of section 1.167(a)-11 of the regulations.				
Part I Election Questions				
A. Did you exclude under the special 10 percent used property rule property first placed in service this taxable year?		Yes	No	
B. Did you exclude any other eligible property for which an election was not required or permitted? (See instruction 1)				
C. Did you allocate the unadjusted basis of a special vintage account in this taxable year?				
If Yes, attach a statement showing the computation and allotted basis amount.				
Part II Asset Guideline Class Summary (See instruction 2)				
a. Asset guideline class	b. Undepreciated basis of unadjusted assets at end of year	c. Asset depreciation range depreciation this year	d. Reserve for depreciation (Do not include first-year depreciation under section 179)	e. Excess of reserves for section 1245 accounts includable in income under section 1.167(a)-11(d)(3)(b)
(1) Section 1245 gains	(2) Other gains			
b. Enter totals from columns b and c on appropriate lines of depreciation schedule of your tax return. Line 1, column b, line 1, column c, and w(2) on appropriate lines of Form 4797.				
Total additional first-year depreciation from Part III, column c. Enter here and include on additional first-year depreciation line of depreciation schedule in tax return				

Part III Depreciation (Furnish the following information by individual accounts for assets placed in service this taxable year)					Identifying number	
a. Asset guideline class (See instruction 3)	b. Unadjusted basis <small>(1) Amount placed in service first half of this taxable year</small>	c. Additional first-year depreciation	d. Gross salvage value (Before application of section 167(f))	e. Period (years)	f. Method	g. Depreciation for this taxable year
1						
2						
3						
4						
5						
6						
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9						
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12						
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14						
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23						
24						
25						
26						
27						
28						
29						
30						
31						
32						
33						
34						
35						
36						
Totals						

Form 4832 (1977)

Part IV Treatment of Repair, Maintenance, Rehabilitation or Improvement of Property

Page 3

	(A)	(B)	(C)
1 Enter asset guideline class number for each class			
Unadjusted basis of pre-1971 assets not retired:			
2 Beginning of taxable year			
3 End of taxable year			
4 Average of line 2 and line 3			
Unadjusted basis of assets placed in service subsequent to 1970 and not retired:			
5 Beginning of taxable year			
6 End of taxable year			
7 Average of line 5 and line 6			
8 Total of line 4 and line 7			
9 Repair allowance percentage			
10 Repair allowance (line 8 multiplied by line 9)			
11 Total repair, maintenance, rehabilitation and improvement expenditures paid or incurred during the taxable year (do not include excluded additions)			
12 Deductible repair allowance (line 11 not to exceed line 10)			
13 Capitalized property improvements (line 11 less line 12)			
14 Total of capitalized excluded additions			

Part V Asset Retirements (See instruction 5)

	a. Asset guideline class	b. Original unadjusted basis of asset placed in service less extraordinary retirements	c. Unadjusted basis of assets retired during this taxable year (except extraordinary retirements)	d. Unadjusted basis of assets retired in prior taxable years (except extraordinary retirements)	e. Gross salvage value (original estimate)	f. Proceeds of current year ordinary retirements
Assets Placed in Service During 1971						
Totals for 1971						
Assets Placed in Service During 1972 Assets Placed in Service During 1973						
Totals for 1972						
Totals for 1973						

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(Continued on page 4)

Form 4832 (1977)

Part V Asset Retirements—continued

Page 4

	a. Asset guideline class	b. Original unadjusted basis of asset placed in service less extraordinary retirements	c. Unadjusted basis of assets retired during this taxable year (except extraordinary retirements)	d. Unadjusted basis of assets retired in prior taxable years (except extraordinary retirements)	e. Gross salvage value (original estimate)	f. Proceeds of current year ordinary retirements
Assets Placed in Service During 1974						
Totals for 1974						
Assets Placed in Service During 1975						
Totals for 1975						
Assets Placed in Service During 1976						
Totals for 1976						
Assets Placed in Service During 1977						
Totals for 1977						

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1977

Department of the Treasury
Internal Revenue Service

Instructions for Form 4832

Class Life Asset Depreciation Range (CLADR) System

In General.—The Class Life Asset Depreciation Range (CLADR) System is an optional method you may elect for determining a reasonable depreciation allowance for designated classes of assets you first placed in service after December 31, 1970.

To make such an election, file Form 4832 with your return for the taxable year in which you first place eligible property in service. You may not revoke your election to modify it later for any property included in it.

You must establish "vintage accounts" for all eligible property included in your election. Determine the allowance for depreciation of property included in a vintage account for the first and all subsequent taxable years on the basis of the asset depreciation period and the first-year convention specified in your election for the first taxable year.

There are special provisions for treatment of salvage value, retirements, and the cost of the repair, maintenance, rehabilitation and improvement of property. If you elect the Class Life Asset Depreciation Range (CLADR) System, you must apply all its provisions, including the information filing requirements established by the income tax regulations, as reflected on Form 4832.

The Class Life Asset Depreciation Range (CLADR) System election is a company-by-company election. If you are filing a consolidated return, you must file a separate Form 4832 for each of your electing corporations. A consolidated Form 4832 does not conform to the information requirements of the Class Life Asset Depreciation Range (CLADR) System. On each Form 4832, you must enter on the line above Part I the name and Employer Identification Number (EIN) of the electing company. Do not enter the name or Employer Identification

Number (EIN) of the corporation filing the consolidated return unless the election is for that corporation.

All data required by Form 4832 must be submitted with your return. Statements such as "see books and records" or "data will be provided upon audit" do not meet the information filing requirements of the Class Life Asset Depreciation Range (CLADR) System.

1. Eligible Property and Exclusions.—As a general rule, you must include in your election all eligible property you first placed in service during the taxable year. However, there are exceptions that permit exclusion of some property. For example, under certain circumstances you may exclude used property, property subject to amortization, as well as certain other types of property. (See section 1.167(a)-11 of the Income Tax Regulations.)

2. Part II—Asset Guideline Class Summary.—Complete this part to furnish a cumulative summary of all eligible property for which you have made or are making an election. Complete columns a through e to provide a summary by asset guideline class, including all vintage accounts, for which you have made an election in a prior year or the current year.

Each asset guideline class must be reported separately in column a. Asset guideline class designations must conform with the numbers and descriptions listed in Revenue Procedure 77-10, as supplemented and revised. Asset guideline class numbers which are not in accordance with Revenue Procedure 77-10, or vague descriptions such as "machinery and equipment," do not meet the information filing requirements of the Class Life Asset Depreciation Range (CLADR) System.

The data required in column b are as of the end of the taxable year.

For each asset guideline class in column a, you must report in column b the original basis in that class less all ordinary and extraordinary retirements during the current and prior taxable years. The original basis for any asset, guideline class should only be reported in Part II if there have not been any ordinary or extraordinary retirements in that class.

Report only depreciation amounts in column c. Information concerning tax lives or depreciation methods used should be reported in Part III, not in Part II.

3. Part III — Depreciation.—Complete this part to show the eligible property for which you are electing the Class Life Asset Depreciation Range (CLADR) System for the current year. List in column a the asset guideline class for each asset account you established during the taxable year for assets included in your current year election. If you use item accounts for similar assets in the same asset guideline class which have the same asset depreciation period and method, you may group them by asset guideline class in Part III. However, you must nevertheless apply the provisions of section 1.167(a)-11 to the separate accounts and maintain records to show you have done so. Separate vintage accounts must be maintained for section 1245 and section 1250 property.

4. Part IV—Repairs.—In general, you may elect to apply the "asset guideline class repair allowance" percentages set forth in Revenue Procedure 77-10, as supplemented and revised, to repair allowance property in any taxable year ending after December 31, 1970, for which you elect the Class Life Asset Depreciation Range (CLADR) System. You may apply your election to repair allowance property in one asset guideline class and not in another, but you may not

do so unless you have elected to use the Class Life Asset Depreciation Range (CLADR) System for eligible property placed in service that year. "Repair allowance property" means all eligible property, determined without regard to whether you first placed it in service before or after December 31, 1970, in an asset guideline class for which a repair allowance percentage is in effect for the taxable year.

Enter the information for Part IV, columns (A) through (C), according to each asset guideline class for which you elect the repair allowance.

5. Part V—Asset Retirements.—For each vintage year indicated, enter the information requested in columns a through f by asset guideline class.

For each asset guideline class-vintage combination, report in column b the original unadjusted basis less any extraordinary retirements during the current and prior taxable years. Report current year ordinary

retirements in column c and prior year ordinary retirements in column d. Report proceeds of current year ordinary retirements in column f.

You must combine all accounts having the same vintage year and the same asset guideline class into one line item, whether or not there are any retirements from the individual accounts. Do not, however, combine different asset guideline classes for the same vintage year (except on the vintage total lines indicated), or different vintage years for the same asset guideline class. Each such account should continue to be reported as part of the total for that asset guideline class-vintage combination until you retire the last asset of that vintage and class. If you have no retirements within a given asset guideline class-vintage combination during the year, enter zero on that line in column c.

For each asset guideline class-vintage combination, report in column b the original unadjusted basis less any extraordinary retirements during the current and prior taxable years. Report current year ordinary

has an unadjusted basis of \$250,000 and the second has an unadjusted basis of \$700,000. During 1976, \$5,000 of the unadjusted basis is retired from the first account. During 1977, \$7,500 of the unadjusted basis is retired from the first account, and \$10,000 is retired from the second account. None of the retirements were extraordinary.

The entry in Part V of the 1975 Form 4832 for assets placed in service during 1975 would be as follows:

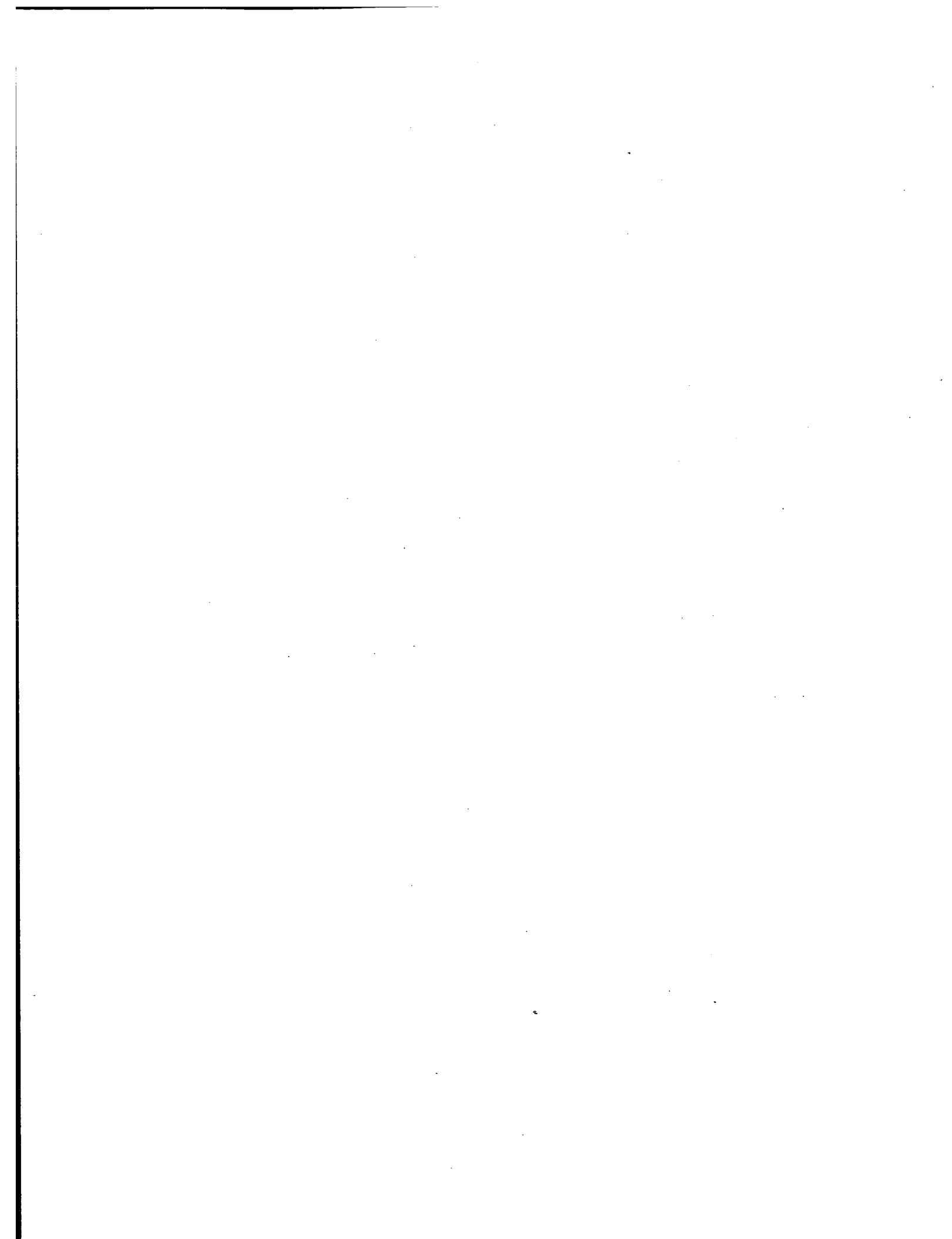
Column a	Column b	Column c	Column d
34.0	\$950,000	-0-	-0-

The entry in Part V of the 1976 Form 4832 for assets placed in service during 1975 would be as follows:

Column a	Column b	Column c	Column d
34.0	\$950,000	\$5,000	-0-

The entry in Part V of the 1977 Form 4832 for assets placed in service during 1975 would be as follows:

Column a	Column b	Column c	Column d
34.0	\$950,000	\$17,500	\$5,000



Section 6

Appendix

COMPARISON OF STANDARD INDUSTRIAL CLASSIFICATION CODES AND STATISTICS OF INCOME INDUSTRIES, 1977

<u>Standard Industrial Classification Codes</u>	<u>Statistics of Income Description</u>
	Agriculture, forestry, and fishing Farms
0111, 0112, 0115, 0116, 0119, 0131-0134, 0139	Field crop
0191.....	Vegetable and melon
0161.....	Fruit and tree nut
0171-0175, 0179.....	Horticultural specialty
0181, 0182, 0189.....	Beef cattle feedlots
0211.....	Beef cattle, except feedlots
0212.....	Hogs, sheep and goats
0213, 0214.....	Dairy farms
0241.....	Poultry and eggs
0251-0254, 0259.....	General livestock, except animal specialty
0219, 0291.....	Animal specialty
0271, 0272, 0279.....	Farms not allocable
—	Agricultural services
0741, 0742.....	Veterinary services
0751 (part).....	Livestock breeding
0751 (part), 0752.....	Animal services, except livestock breeding and veterinary
0781-0783.....	Landscape and horticultural services
0711, 0721-0724, 0729, 0761, 0762.....	Other agricultural services
0811, 0821, 0843, 0849, 0851.....	Forestry
0912, 0913, 0919, 0921, 0971.....	Fishing, hunting, and trapping
Major group 10 (1011-1099).. Major groups 11 and 12 (1111-1213).....	Mining
Major group 13 (1311-1389).. Major group 14 (1411-1499).. 1521, 1522, 1541, 1542..... 1531.....	Metal mining Coal mining Oil and gas extraction Nonmetallic minerals, except fuels
1611.....	Construction
1622, 1623, 1629.....	General building contractors and operative builders General building contractors Operative builders Heavy construction contractors Highway and street construction Heavy construction, except highway

**COMPARISON OF STANDARD INDUSTRIAL CLASSIFICATION CODES
AND STATISTICS OF INCOME INDUSTRIES, 1977—Continued**

<u>Standard Industrial Classification Codes</u>	<u>Statistics of Income Description</u>
	Construction—Continued
1711.....	Special trade contractors
1721.....	Plumbing, heating and air conditioning
1731.....	Painting, paper hanging, and decorating
1741-1743.....	Electrical work
1751, 1752.....	Masonry, stonework, tile setting, and plastering
1761.....	Carpentering and flooring
1771.....	Roofing and sheet metal work
1781.....	Concrete work
1791, 1793-1796, 1799.....	Water well drilling
—.....	Miscellaneous special trade contractors
	Contractors not allocable
	Manufacturing
Major group 20 (2011-2099) ..	Food and kindred products
Major group 22 (2211-2299) ..	Textile mill products
Major group 23 (2311-2399) ..	Apparel and other textile products
Major group 24 (2411-2499) ..	Lumber and wood products, except furniture
Major group 25 (2511-2599) ..	Furniture and fixtures
Major group 27 (2711-2795) ..	Printing, publishing and allied industries
Major group 28 (2812-2899) ..	Chemicals and allied products
Major group 31 (3111-3199) ..	Leather and leather products
Major group 32 (3211-3299) ..	Stone, clay, and glass products
Major group 33 (3312-3399) ..	Primary metal industries
Major group 34 (3411-3499) ..	Fabricated metal products
Major group 35 (3511-3599) ..	Machinery, except electrical
Major group 36 (3612-3699) ..	Electrical and electronic equipment
Major group 37 (3711-3799) ..	Transportation equipment
Major groups 21, 26, 29, 30, 38, 39 (2111-2141, 2611-2661, 2911-2999, 3011- 3079, 3811-3873, 3911-3999) ..	Other manufacturing industries
—.....	Manufacturing not allocable
	Transportation, communication, electric, gas, and sanitary services
4121.....	Local and interurban passenger transit
4111, 4119, 4131, 4141, 4142, 4151, 4171, 4172.....	Taxicabs
4212-4214.....	Other passenger transportation
4221, 4222, 4224-4226, 4231.....	Trucking and warehousing
Major group 44 (4411-4469) ..	Trucking, local and long distance
Major group 45 (4511-4583) ..	Public warehousing and trucking terminals
4722.....	Water transportation
4723.....	Air transportation
4612, 4613, 4619, 4712, 4742 4743, 4782-4784, 4789.....	Transportation services
Major group 48 (4811-4899) ..	Passenger transportation arrangement
4911, 4922-4925, 4931, 4932, 4939, 4941, 4961, 4971.....	Freight transportation arrangement
4952, 4953, 4959.....	Other transportation services
	Communication
	Electric and gas services
	Sanitary services
	Wholesale and retail trade
	Wholesale trade
5012-5014.....	Motor vehicles and automotive equipment
5031, 5039.....	Lumber and construction materials
5063-5065.....	Electrical goods
5072, 5074, 5075, 5078.....	Hardware, plumbing and heat equipment
5083.....	Farm machinery and equipment
5081, 5082, 5084-5088.....	Other machinery, equipment, and supplies
5021, 5023, 5041-5043, 5051, 5052, 5093, 5094, 5099.....	Other durable goods
5122, 5161.....	Drugs, chemicals, and allied products

COMPARISON OF STANDARD INDUSTRIAL CLASSIFICATION CODES
AND STATISTICS OF INCOME INDUSTRIES, 1977—Continued

<u>Standard Industrial Classification Codes</u>	<u>Statistics of Income Description</u>
5133, 5134, 5136, 5137, 5139.....	Wholesale and retail trade—Continued Wholesale trade—Continued
5141-5149.....	Apparel, piece goods, and notions
5152, 5153, 5154, 5199.....	Groceries and related products
5181, 5182.....	Farm-product raw materials
5111-5113, 5171, 5172, 5191, 5194, 5198, 5199.....	Alcoholic beverages
—	Other nondurable goods
5211.....	Wholesalers not allocable
5231.....	Retail trade
5251.....	Building materials, hardware, garden supply, and mobile home dealers
5261.....	Lumber and other building materials dealers
5271.....	Paint, glass, and wallpaper stores
5331.....	Hardware stores
5311, 5399.....	Retail nurseries and garden supply stores
5411.....	Mobile home dealers
5422, 5423.....	General merchandise stores
5431.....	Variety stores
5441.....	Other general merchandise stores
5451.....	Food stores
5462, 5463.....	Grocery stores
5499.....	Meat and fish markets, including freezer provisions
5511.....	Fruit stores and vegetable markets
5521.....	Candy, nut, and confectionary stores
5531.....	Dairy product stores
5541.....	Retail bakeries
5551.....	Miscellaneous food stores
5561.....	Automotive dealers and service stations
5571.....	Motor vehicle dealers—new car dealers (franchised)
5599.....	Used car dealers
5611.....	Auto and home supply stores
5621.....	Gasoline service stations
5631.....	Boat dealers
5641.....	Recreational vehicle dealers
5651.....	Motorcycle dealers
5661.....	Miscellaneous aircraft and automotive dealers
5681.....	Apparel and accessory stores
5699.....	Men's and boys' clothing and furnishing stores
5712.....	Women's ready-to-wear stores
5713.....	Women's accessory and specialty stores
5714.....	Children's and infant wear stores
5719.....	Family clothing stores
5722.....	Shoe stores
5732.....	Furriers and fur shops
5733.....	Apparel and accessory stores, not elsewhere classified
5812.....	Furniture and home furnishings stores
5813.....	Furniture stores
	Floor covering stores
	Drapery, curtain, and upholstery stores
	Home furnishings and equipment stores, except appliance
	Household appliance stores
	Radio and television stores
	Music stores
	Eating and drinking places
	Eating places
	Drinking places

Business Returns/1977 • Appendix

COMPARISON OF STANDARD INDUSTRIAL CLASSIFICATION CODES
AND STATISTICS OF INCOME INDUSTRIES, 1977—Continued

<u>Standard Industrial Classification Codes</u>	<u>Statistics of Income Description</u>
5912.....	Wholesale and retail trade—Continued
5921.....	Retail trade—Continued
5931.....	Miscellaneous retail stores
5941.....	Drug stores and proprietary stores
5942.....	Liquor stores
5943.....	Used merchandise stores
5944.....	Sporting goods and bicycle shops
5945.....	Book stores
5946.....	Stationery stores
5947.....	Jewelry stores
5948.....	Hobby, toy, and game shops
5949.....	Camera and photographic supply stores
5961.....	Gift, novelty, and souvenir shops
5962.....	Luggage and leather goods stores
5963.....	Sewing, needlework, and piece good stores
5982.....	Mail order houses
5983.....	Merchandising machine operators
5984.....	Direct selling organizations
5992.....	Fuel and ice dealers, except fuel oil dealers and bottled gas dealers
5993.....	Fuel oil dealers
5994.....	Liquefied petroleum gas (bottled gas) dealers
5999.....	Florists
—	Cigar stores and stands
—	News dealers and newsstands
—	Other miscellaneous retail stores
—	Retail trade not allocable
—	Wholesale and retail trade not allocable
6022-6028, 6032-6034, 6042, 6044, 6052, 6054, 6055, 6059.....	Finance, insurance, and real estate
6112, 6113, 6131, 6144, 6145, 6146, 6149, 6153, 6159, 6162, 6163.....	Finance
6211	Banking and miscellaneous finance
6221, 6231, 6281.....	Credit agencies other than banks
6411.....	Security, commodity brokers, and services
6512-6514.....	Security brokers and dealers, except underwriting syndicates
6515, 6517, 6519.....	Commodity contracts brokers, exchanges, and services
6531.....	Insurance agents, brokers, and service
6541.....	Real estate
6552.....	Operators and lessors of buildings
6553.....	Lessors, other than buildings
6611.....	Real estate agents, brokers, and managers
7011 (part).....	Title abstract companies
7011 (part).....	Subdividers and developers, except cemeteries
7021.....	Cemetery subdividers and developers
7032.....	Combined real estate, insurance, loans, law offices
7033.....	Services
7041.....	Hotels and other lodging places
7041.....	Hotels
7041.....	Motels, motor hotels, and tourist courts
7041.....	Rooming and boarding houses
7041.....	Sporting and recreational camps
7041.....	Trailering parks and camp sites
7041.....	Organizational hotels and lodging houses, on a membership basis

COMPARISON OF STANDARD INDUSTRIAL CLASSIFICATION CODES
AND STATISTICS OF INCOME INDUSTRIES, 1977—Continued

<u>Standard Industrial Classification Codes</u>	<u>Statistics of Income Description</u>
	Services—Continued
7215.....	Personal services
7211-7214, 7216-7219.....	Coin-operated laundries and dry cleaning Other laundry, cleaning, and garment services
7221.....	Photographic studios, portrait
7231.....	Beauty shops
7241.....	Barber shops
7251.....	Shoe repair and hat cleaning shops
7261.....	Funeral service and crematories
7299.....	Miscellaneous personal services
7311-7313, 7319.....	Business services
7341, 7342, 7349.....	Advertising
7372, 7374, 7379.....	Services to buildings
7392.....	Computer and data processing services
7394.....	Management and public relations
7321, 7331-7333, 7339, 7351, 7361, 7362, 7369, 7391, 7393, 7395, 7396, 7397, 7399.....	Equipment rental and leasing
7512, 7513, 7519.....	Other business services
7523, 7525.....	Automobile repair and services
7531.....	Automotive rentals, without drivers
7538.....	Automobile parking
7534, 7535, 7539.....	Automobile top and body repair shops
7542, 7549.....	General automotive repair shops
7622.....	Other automotive repair shops
7623, 7629.....	Automotive services, except repair
7641.....	Miscellaneous repair services
7631, 7692, 7694, 7699.....	Radio and TV repair shops Electrical repair shops, except radio and TV Reupholstery and furniture repair Other miscellaneous repair shops
7813, 7814, 7819, 7823, 7824, 7829.....	Motion pictures
7832, 7833.....	Motion picture production, distribution, and services
7922, 7929.....	Motion picture theaters
7932.....	Amusement and recreation services, except
7933.....	motion pictures
7941.....	Producers, orchestras, and entertainers
7948.....	Billiard and pool establishments
7911, 7992, 7993, 7996, 7997, 7999.....	Bowling alleys
8011.....	Professional sports clubs and promoters
8021.....	Racing including track operation
8031.....	Other amusement and recreation services
8041.....	Medical and health services
8042.....	Offices of physicians
8049 (part).....	Offices of dentists
8051, 8059.....	Offices of osteopathic physicians
8062, 8063, 8069.....	Offices of chiropractors
8071.....	Offices of optometrists
8072.....	Registered and practical nurses
8049 (part), 8081, 8091....	Nursing and personal care facilities
8111.....	Hospitals
8211, 8221, 8222, 8231, 8241, 8243, 8244, 8249, 8299.....	Medical laboratories
8911.....	Dental laboratories
8931 (part).....	Other medical and health services
8931 (part).....	Legal services
8999.....	Educational services
	Engineering and architectural services
	Accounting, auditing, and bookkeeping services
	Certified public accountants
	Other accounting, auditing, and bookkeeping services
	Other services
—	Nature of business not allocable

