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ATISTICS OF INCOME . . . 1961-62

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U.S. *Business* TAX RETURNS

- SOLE PROPRIETORSHIPS
- PARTNERSHIPS
- CORPORATIONS

with accounting periods ended
July 1961–June 1962

U.S. TREASURY DEPARTMENT • INTERNAL REVENUE SERVICE

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Statistics of Income 1961-62

U.S. *Business* TAX RETURNS

- Sole Proprietorships
- Partnerships
- Corporations

Prepared under the direction of the
Commissioner of Internal Revenue
by the Statistics Division

U.S. TREASURY DEPARTMENT • INTERNAL REVENUE SERVICE
Publication No. 438 (5-64)

INTERNAL REVENUE SERVICE

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LETTER OF TRANSMITTAL

Treasury Department,
Office of Commissioner of Internal Revenue,
Washington, D. C., April 28, 1964.

Dear Mr. Secretary:

I am transmitting *Statistics of Income—1961-62, U. S. Business Tax Returns.* The report was prepared in partial fulfillment of the requirements of section 6108 of the Internal Revenue Code of 1954 which calls for the preparation and annual publication of statistics reasonably available with respect to the operation of the income tax laws. The statistics in this volume were obtained from returns of sole proprietorships, partnerships, and corporations, with accounting periods ended July 1961 through June 1962.

This report contains summary data for noncorporate and corporate businesses, and detailed data for the three major legal forms of business organization classified by industrial group and size of receipts, profits, and assets. It also contains selected business ratios, frequency data for expense deductions, balance sheet, geographical, and historical data. This volume is a source of comprehensive information for noncorporate returns; corporate data, which are available in greater detail in *Statistics of Income—1961-62, Corporation Income Tax Returns,* are included to complement those for the unincorporated sector.

Mortimer M. Caplin

Commissioner of Internal Revenue.

Honorable Douglas Dillon,
Secretary of the Treasury.

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GUIDE TO BASIC TABLES . . . BY SUBJECT

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U.S. Business Tax Returns,
July 1961 - June 1962

U. S. BUSINESS TAX RETURNS, 1961-62

This volume in the *Statistics of Income* series contains financial data for 11,371,000 business organizations: 9,242,000 sole proprietorships, 939,000 partnerships, and 1,190,000 corporations. The statistics were derived from samples of unaudited income tax and information returns filed for accounting periods ended July 1961 through June 1962.

This report is the major source of *Statistics of Income* financial information for unincorporated businesses; more complete corporation income tax returns data are published regularly in *Statistics of Income, Corporation Income Tax Returns.* Other detailed data for corporations are maintained in the unpublished **Source Book of Statistics of Income** which is described in a separate section in this report.

The basic tables in this report are arranged in four sections; one for all businesses, and one each on the three types of business organization.

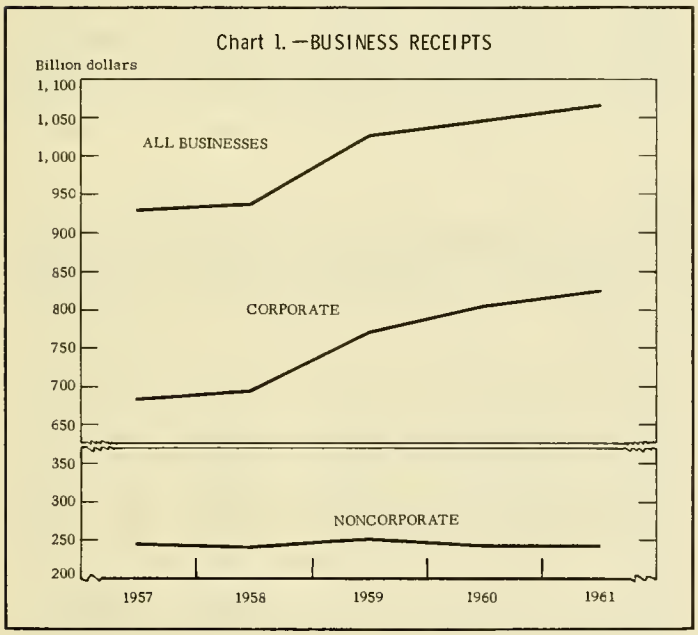
NEW DATA AVAILABLE

Receipts, profits, and losses for corporate and noncorporate industries are combined, for the first time, in table 1 to provide summary data for all businesses. Also new in this report is information on the frequency with which unincorporated businesses report specific income, deduction and balance sheet items. The frequency of reporting selected income items and deductions by sole proprietorships is contained in tables 5 and 6. For partnerships, the frequency of reporting selected income statement and balance sheet items, by industry are shown in tables 14, 15, and 16. Some partnership frequency data are, for analysis, classified by size of business receipts and size of total assets. Other new data for unincorporated businesses are the ratio of cost of goods sold to business receipts in tables 8 and 19, the ratio of inventories to purchases in tables 9 and 20, and geographic data for partnerships in table 21. New in the corporate section is table 24 which shows industry data classified by size of net income.

Table A.—CORPORATE AND NONCORPORATE BUSINESSES: NUMBER, BUSINESS RECEIPTS, DEPRECIATION, AND NET PROFIT, 1961-62 AND 1960-61

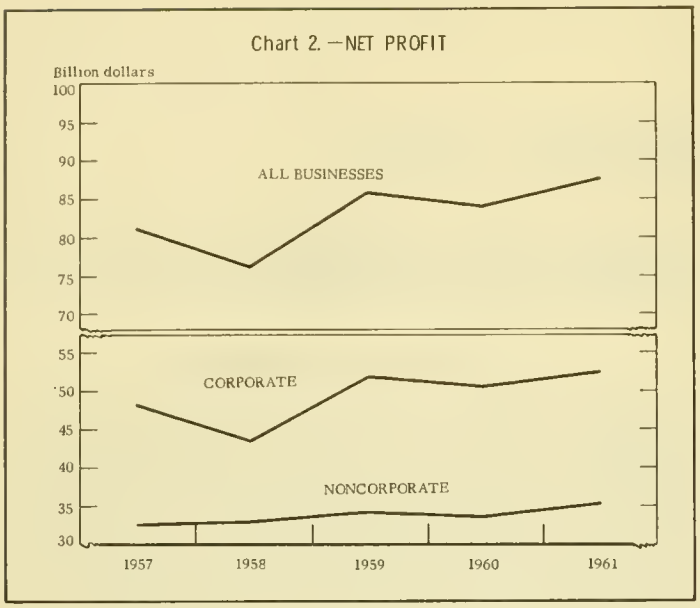
Selected items	All businesses			Noncorporate			Corporate		
	1961-62	1960-61	Increase or decrease (-) (Percent)	1961-62	1960-61	Increase or decrease (-) (Percent)	1961-62	1960-61	Increase or decrease (-) (Percent)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Businesses with and without net profit:									
Number	11,371,007	11,171,119	1.8	10,180,721	10,030,545	1.5	1,190,286	1,140,574	4.4
Business receipts ... million dollars	1,068,337	1,046,819	2.1	244,394	244,028	0.1	823,943	802,791	2.6
Depreciation ... do	32,778	31,341	4.6	9,090	9,181	-1.0	23,688	22,160	6.9
Net profit (less loss)[1] ... do	77,280	72,932	6.0	31,386	29,427	6.7	45,894	43,505	5.5
Businesses with net profit:									
Number	8,737,447	8,516,953	2.6	8,021,858	7,846,714	2.2	715,589	670,239	6.8
Business receipts ... million dollars	926,229	902,404	2.6	216,978	216,712	0.1	709,251	685,692	3.4
Depreciation ... do	26,603	(2)	(2)	6,834	(2)	(2)	19,769	18,566	6.5
Net profit[3] ... do	87,904	84,024	4.6	35,503	33,642	5.5	52,401	50,382	4.0

[1]For corporations, net income (less deficit). [2]Not available. [3]For corporations, net income. NOTE: Amounts are rounded and may not add to total.



SUMMARY OF 1961-62 DATA

Year-to-year changes in business receipts and net profit since 1957-58, the year for which the first Business Tax Returns report was prepared, are shown in Charts 1 and 2. As the charts indicate, receipts and profits for corporate and noncorporate businesses combined reached new highs in 1961-62 as receipts rose $21,518,000,000 from the previous year to $1,068,337,000,000 and net profits rose $3,880,000,000 to $87,904,000,000.



Corporations accounted for the greatest share of receipts, $823,943,000,000, as indicated in table A. Among the unincorporated businesses, receipts of sole proprietorships were somewhat more than twice those of partnerships.

Depreciation claimed by businesses during 1961-62 amounted to $32,778,000,000, 5 percent more than during 1960-61. In 1961-62, corporations claimed $23,688,000,000, sole proprietorships, $6,912,000,000, and partnerships $2,178,000,000.

The number of business organizations in 1961-62 was 11,371,000, an increase of 2 percent from the previous year. Most of the increase in the number of businesses was accounted for by unincorporated businesses.

Additional statistics by industrial division for each of the three forms of business organization are summarized in tables B, C, and D.

CHANGES IN LAW

Percentage Depletion

The comparability of the 1961-62 depletion statistics with those for prior years was affected by amendments to the Internal Revenue Code. The 1961-62 statistics reflect new and generally more restrictive statutory definitions of Public Law 86-564, which was effective with income year 1961, for the ordinary treatment processes considered part of the mining operation. In some instances, the new definitions reduced the amount of gross income attributable to mining and thus reduced the depletion allowable. Also effected by the new law were changes in the criteria for determining which of the

Table B.—SOLE PROPRIETORSHIPS: NUMBER, BUSINESS RECEIPTS, AND NET PROFIT, BY INDUSTRIAL DIVISION, 1961-62 AND 1960-61

Industrial division	Number of businesses			Business receipts			Net profit (less loss)[1]		
	1961-62	1960-61	Percent increase or decrease (-)	1961-62 (Million dollars)	1960-61 (Million dollars)	Percent increase or decrease (-)	1961-62 (Million dollars)	1960-61 (Million dollars)	Percent increase or decrease (-)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
All industrial divisions	9,241,755	9,089,985	1.7	170,981	171,257	-0.2	22,697	21,067	7.7
Agriculture, forestry, and fisheries	3,487,190	3,480,195	0.2	27,915	27,370	2.0	3,622	2,998	20.8
Mining	35,549	33,036	7.6	1,209	1,501	-19.5	[2]13	[2]103	([2])
Construction	678,456	655,155	3.6	14,488	14,942	-3.0	1,998	1,898	5.3
Manufacturing	194,325	192,634	0.9	6,600	6,935	-4.8	661	645	2.5
Transportation, communication, and sanitary services	286,672	287,661	-0.3	4,100	4,363	-6.0	570	540	5.6
Wholesale and retail trade	1,942,804	1,944,759	-0.1	85,639	87,062	-1.6	5,580	5,455	2.3
Wholesale trade	328,130	306,403	7.1	16,973	17,061	-0.5	1,409	1,306	7.9
Retail trade	1,563,939	1,547,858	1.0	65,158	65,439	-0.4	3,975	3,869	2.7
Wholesale and retail trade not allocable	50,735	90,498	-43.9	3,508	4,563	-23.1	196	280	-30.0
Finance, insurance, and real estate	461,649	482,909	-4.4	5,275	5,294	-0.4	1,548	1,517	2.0
Services	2,075,689	1,966,068	5.6	24,355	23,256	4.7	8,580	8,060	6.5
Nature of business not allocable	79,421	47,568	67.0	1,400	533	162.7	151	57	164.9

[1]See paragraph in Explanation of Terms for brief description of "Net Profit".
[2]Net loss exceeds net profit. Percent not applicable.
NOTE: Amounts are rounded and may not add to total. Percentages in columns (6) and (9) are computed on values to nearest thousand dollars.

Table C.—ACTIVE PARTNERSHIPS: NUMBER, BUSINESS RECEIPTS, AND NET PROFIT, BY INDUSTRIAL DIVISION, 1961-62 AND 1960-61

Industrial division	Number of partnerships			Business receipts			Net profit (less loss)[1]		
	1961-62	1960-61	Percent increase or decrease (-)	1961-62 (Million dollars)	1960-61 (Million dollars)	Percent increase or decrease (-)	1961-62 (Million dollars)	1960-61 (Million dollars)	Percent increase or decrease (-)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
All industrial divisions	938,966	940,560	-0.2	73,413	72,771	0.9	8,689	8,360	3.9
Agriculture, forestry, and fisheries	136,532	136,306	0.2	4,610	4,352	5.9	610	554	10.1
Mining	15,939	15,697	1.5	985	1,007	-2.2	[2]8	[2]43	([2])
Construction	62,290	62,451	-0.3	7,433	6,584	12.9	690	638	8.2
Manufacturing	44,462	47,183	-5.8	6,846	7,372	-7.1	567	602	-5.8
Transportation, communication, and sanitary services	18,100	17,638	2.6	1,167	1,000	16.7	146	129	13.2
Wholesale and retail trade	277,567	291,053	-4.6	37,389	39,003	-4.1	2,224	2,290	-2.9
Wholesale trade	41,950	40,572	3.4	12,843	12,712	1.0	603	587	2.7
Retail trade	228,775	238,451	-4.1	23,421	24,787	-5.5	1,553	1,612	-3.7
Wholesale and retail trade not allocable	6,842	12,030	-43.1	1,125	1,504	-25.2	68	91	-25.3
Finance, insurance, and real estate	207,678	202,630	2.5	4,902	4,031	21.6	1,118	1,092	2.4
Services	171,278	159,360	7.7	9,985	9,281	7.6	3,312	3,056	8.4
Nature of business not allocable	5,120	8,242	-37.9	96	141	-31.9	30	42	-28.6

[1]See paragraph in Explanation of Terms for brief description of "Net profit."
[2]Net loss exceeds net profit. Percent not applicable.
NOTE: Amounts are rounded and may not add to total. Percentages in columns (6) and (9) are computed on values to nearest thousand dollars.

Table D.—ACTIVE CORPORATION RETURNS: NUMBER, BUSINESS RECEIPTS, AND NET INCOME, BY INDUSTRIAL DIVISION, 1961-62 AND 1960-61

Industrial division	Number of active corporation returns			Business receipts			Net income (less deficit)[1]		
	1961-60	1960-61	Percent increase or decrease (-)	1961-62 (Million dollars)	1960-61 (Million dollars)	Percent increase or decrease (-)	1961-62 (Million dollars)	1960-61 (Million dollars)	Percent increase or decrease (-)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
All industrial divisions	1,190,286	1,140,574	4.4	823,943	802,791	2.6	45,894	43,505	5.5
Agriculture, forestry, and fisheries	18,981	17,139	10.7	5,077	4,215	20.5	110	37	197.3
Mining	13,731	13,017	5.5	11,616	10,408	11.6	862	739	16.6
Construction	83,791	72,332	15.8	36,743	32,362	13.5	509	379	34.3
Manufacturing	173,558	165,862	4.6	369,911	364,612	1.5	22,494	22,145	1.6
Transportation, communication, electric, gas, and sanitary services	49,048	43,852	11.8	66,322	64,132	3.4	7,487	6,592	13.6
Wholesale and retail trade	364,947	355,623	2.6	266,419	265,363	0.4	4,564	4,526	0.8
Wholesale trade	123,412	117,437	5.1	130,588	130,637	0.0	2,287	2,130	7.4
Retail trade	230,243	217,269	6.0	130,057	125,787	3.4	2,152	2,225	-3.3
Wholesale and retail trade not allocable	11,292	20,917	-46.0	5,774	8,939	-35.4	125	171	-26.9
Finance, insurance, and real estate	340,210	334,388	1.7	43,216	39,477	9.5	8,982	8,250	8.9
Services	137,955	121,024	14.0	24,563	22,106	11.1	890	849	4.8
Nature of business not allocable	8,065	17,337	-53.5	76	116	-34.5	[2]4	[2]13	([2])

[1]See paragraph in Explanation of Terms for brief description of "Net income."
[2]Net deficit exceeds net income. Percent not applicable.
NOTE: Amounts are rounded and may not add to total. Percentages in columns (6) and (9) are computed on values to nearest thousand dollars.

two percentage depletion rates for clay, 5 and 15 percent, were applicable to specific types of clay products.

Real Estate Investment Trusts

Beginning with 1961, the Internal Revenue Code provided special tax treatment for organizations qualifying as real estate investment trusts under Section 856. Generally, where these organizations act as income conduits distributing 90 percent or more of their income other than capital gains, an additional deduction equal to the amount of dividends was provided. These organizations are included among "Holding and other investment companies" in the tables for corporations in this report.

EXPLANATION OF TERMS

Wherever different terms are used on return forms and schedules to describe items similar in nature, a common term is used in this report to denote these items. One such term is "business receipts" which applies to "total receipts" on the business schedule for Form 1040, "gross receipts" on the partnership Form 1065, and "gross sales" and "gross receipts" on the corporation Form 1120. Another is "net profit" for sole proprietorships and partnerships, and "net income" for corporations, which, though treated as comparable for purposes of this report, are not precisely so.

Accounts payable

These data are short-term liabilities, consisting primarily of obligations created by the purchase of merchandise, supplies, or services.

Advertising

This deduction for promotional activities, directed toward the sale of goods and services in the course of the business activity, is separately identified on the corporation income tax form. The statistics for this deduction for corporations also include amounts reported as a cost of sales or of operations where identified.

Amortization

Amortization consists of the following deductions: (1) deductions that taxpayers have elected to take under a 5-year writeoff program, in lieu of depreciation deductions, for the wear, tear, and obsolescence of Government-certified national defense emergency facilities and grain-storage facilities; and (2) deferred expense deductions that taxpayers have elected to take, in lieu of deducting the entire expenditure in one year, for certain research and experimental expenditures, trademark and trade name expenditures, and certain mineral exploration and development expenditures. Corporate amortization also includes deferred expense deductions that corporations have elected to take for corporate organization expenditures. Prior to the Internal Revenue Code of 1954, amortization under the 1939 Code pertained only to the writeoff of emergency and grain-storage facilities.

Amounts contributed under other employee benefit plans

These expenses, excluding pension plans within the purview of section 404 of the 1954 Code, consist of employer contributions to insurance plans, noninsured death benefit plans, and health, accident, and other welfare benefits deductible under section 162, and are separately identified on the corporation income tax form. The statistics for these contributions for corporations include any amount reported or identified as a cost of sales or operations by the taxpayer.

Amounts contributed under pension plans

This figure which is separately identified on the corporation income tax form, consists of employer contributions deductible under section 404 of the Code. Pension plans include pension, annuity, stock bonus, profit sharing, or other deferred compensation plans. The statistics for these contributions for corporations also include amounts reported and identified as a cost of sales or operations by the taxpayer.

Bad debts

Bad debts may be deducted when there is reasonable certainty that they are uncollectible, or a reasonable deduction may be taken through an addition to a reserve for bad debts. Taxpayers may elect either method. Once elected, however, the approval of the Commissioner of Internal Revenue is necessary to effect a change. A

debt which is deducted as uncollectible, if subsequently collected, must be reported as income for the year in which collected.

Business receipts

Business receipts include the total receipts from sales and services less allowances, rebates, and returns, but exclude nonoperating investment income. As such, business receipts reflect the income from the principal activities of the firm and exclude incidental income, such as rents and interest.

Capital gain (or loss)

A capital gain (or loss) arises from the sale of capital assets which are defined to include all property held except: (1) Property properly included in inventory, or held primarily for sale in the ordinary course of trade or business; (2) depreciable and real property used in trade or business; (3) accounts and notes receivable acquired in the course of trade or business for services rendered or from sale of property (included in item (1) above); (4) any nonforeign government obligations issued on or after March 1, 1941, on a discount basis and payable without interest at a fixed maturity date not exceeding one year from date of issue; and (5) certain copyrights, literary, musical or artistic compositions or similar properties. Net capital gain may also arise, under certain circumstances, from the sale or exchange of property used in trade or business according to provisions of section 1231. Net losses resulting from such transactions are to be treated as ordinary losses. The same reasoning applies to property which undergoes an involuntary conversion. Casualty losses on uninsured property or capital assets are excluded in determining gain or loss from involuntary conversions, i.e., these losses are ordinary losses, and do not have to be netted against gains under section 1231.

Losses from the sale or exchange of capital assets in the taxable year are allowed in the case of corporations only to the extent of capital gains in that year, and in the case of other taxpayers, to the extent of capital gains plus taxable income or $1,000 whichever is smaller for the year. The unallowed excess of capital losses over capital gains, however, may be carried forward to the next five years to offset any net capital gains. Capital gains and losses are considered long-term if the capital assets were held for more than six months prior to their sale. Short-term capital gains or losses result from the sale (or exchange) of capital assets held six months or less. Both short-term and long-term losses are deductible from long-term gains when computing the alternative tax (Code section 1201).

Capital stock

Common and preferred capital stock comprise the issued shares of ownership in the corporation. If capital stock shown on the balance sheet could not be identified as common or preferred, it was included with common stock. Since the Form 1120-S returns did not require identification as to type of capital stock, the entire amount was treated as common stock in this report for the summary tables for all types of corporation returns.

Casualty loss

A casualty loss is a deduction for loss due to a sudden, unusual, or unexpected cause. The amount of loss deductible is limited to the difference between the value of the property immediately prior to the casualty and the value of the property immediately after the casualty--the difference being reduced by the insurance coverage which may have been in effect.

Charitable contributions or gift deductions

These are allowed on corporation returns but sole proprietorships and partnerships are not permitted to take them as a business deduction. However, individuals are allowed this deduction on the Form 1040.

For corporations, deductions for charitable contributions are limited by law to five percent of the net income (before this deduction). The deduction may include a carryover of excess contributions from the two preceding years. No contributions or gifts are reported for tax purposes by mutual insurance companies since, by law, they report only investment expenses.

Commissions

This expense item, shown for sole proprietorships, includes bonuses, fees, or other expenses paid to obtain possession of business property or for other business purposes.

Compensation of officers

This corporation business expense includes amounts reported in the income statement of the return or in supporting schedules for salaries and wages, stock, bonuses, or bonds if identified as paid to officers for personal services rendered.

Compiled net profit (or loss)

For corporations, compiled net profit or loss, before income tax, is shown as the difference between total compiled receipts, including wholly tax-exempt interest, and total compiled deductions. While net profit takes tax-exempt interest into account, net income as used in this report does not, and is defined as the difference between total taxable receipts and total compiled deductions. Total compiled deductions is the sum of the ordinary and necessary business expenses recognized for tax purposes, plus cost of sales and operations and net loss from sales of other than capital assets.

Cost of goods sold (for corporations: Cost of sales and operations)

This amount is derived from costs most directly connected with the primary operation of the business. It is computed by adding to the opening inventory, the value of merchandise purchased, labor, material and supply costs and deducting from the total the end-of-year inventory. Excluded from cost of goods sold are identifiable amounts of taxes paid, depreciation, depletion, amortization, advertising, and contributions under pension plans, which were transferred to their respective deduction categories.

Depletable assets

This figure represents, in general, the gross value of mineral property, oil and gas wells, other natural deposits, standing timber, and also leases and leaseholds, subject to depletion. Accumulated depletion, shown as an adjustment to depletable assets, represents the cumulative decrease in asset value as of the end of the year.

Depletion

The Internal Revenue Code authorizes a deduction from income for depletion of a wasting asset such as a mineral deposit, or a stand of timber, to recover its cost. Owners, operating or not, lessors, or taxpayers holding fractional or overriding royalty interest may claim this deduction. There are two basic types of depletion, cost and percentage; no distinction between them is made for this report. The cost method is based on the relationship between the value of the wasting asset "taken out" and the estimated number of units in the deposit. Percentage depletion, which is not applicable to timber, is computed as a percentage of the net income or profit, or on receipts, whichever is smaller. Percentage depletion ordinarily permits recovery of much more than cost. Percentages vary with types of deposit, and are set forth in the Internal Revenue Code.

The depletion allowance is applicable only to income from the extractive process, e.g., no depletion is allowable on the proceeds of the sale of a coal mine.

Deposits and withdrawable shares

These liability items consist primarily of customer demand and time deposits including withdrawable shares, share accounts, and investment certificates held by banks, savings and loan associations, and other financial institutions.

Depreciable assets

This figure as reported by partnerships and corporations, on the end-of-year balance sheet is, in general, the gross amount of buildings and other fixed depreciable assets. Depreciable property is generally defined as tangible assets, such as plant and equipment having a useful life of more than one year. Included are assets certified as emergency facilities which are eligible for amortization. In some instances, the reported amount includes fully depreciated or fully amortized assets, and assets for which no depreciation deduction has been taken, such as assets under construction.

Depreciation

Depreciation is a deduction of a reasonable allowance for the exhaustion, or wear and tear of property used in a trade or business, or of property held for the production of income. This deduction is computed by a number of methods, including accelerated depreciation methods allowed by the 1954 Code for depreciating tangible property acquired after December 31, 1953, and the additional first-year depreciation allowance taken on property purchased after December 31, 1957.

Dividends received deduction

A deduction is permitted most corporations for dividends received from corporations which are themselves subject to the corporation income tax. The allowable deduction generally is 85 percent of dividends received from domestic corporations subject to income tax and approximately 62 percent of dividends on certain eligible preferred stock of public utilities issued before October 1, 1942. See the provisions of Internal Revenue Code sections 243, 244, and 247.

Earned surplus and undivided profits

This corporation capital account consists of accumulated earnings and profits less any reserves. The statistics shown are net after deduction of any reported deficit amounts.

Form 1120-S, small business return of income

This form is filed by domestic corporations, with no more than ten shareholders, electing under subchapter S, Chapter 1 of the Internal Revenue Code, to be taxed at the shareholder level.

Gross profit (or loss)

Gross profit is shown for sole proprietorships and partnerships in this report and is computed as business receipts less cost of goods sold.

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

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

Income subject to tax

Income subject to tax is the amount upon which the corporation income tax is imposed, and for many companies is smaller than net income. In arriving at income subject to tax, most corporations are allowed, in addition to the deductions used in determining net income, certain additional deductions summarized in the tables as Statutory special deductions. For most corporations income subject to tax is the equivalent of net income minus statutory special deductions.

Income tax

Corporation income tax is the gross amount of liability reported on the tax return before credit for foreign taxes paid or accrued. It consists of normal tax, surtax, and alternative tax, as well as the tax imposed on the excess of net long-term capital gain over net short-term capital loss of life insurance and regulated investment companies, and a special tax applicable under prescribed conditions to certain mutual insurance company gross income. It also includes the two percent additional tax on consolidated returns.

Industrial classification

Industrial classification in *Statistics of Income* conforms to the structure presented in the 1957 edition of the Standard Industrial Classification Manual issued by the Office of Statistical Standards, Bureau of the Budget, Executive Office of the President.

The classification scheme was applied on a legal entity or ownership basis for *Statistics of Income.* Certain combinations of the more than 900 industry groups in the Standard Industrial Classification were made. For this report, these are combined to form 97 industrial groups for sole proprietorships and partnerships, and 91 for corporations. The industry classifications for unincorporated businesses are more detailed in the Trade and Service industries. Corporation classifications provide greater detail in Manufacturing industries.

Partnership and corporation returns are classified according to the business activity accounting for the largest percentage of receipts. For example, although a corporation or partnership may have numerous activities, the return is classified in the single activity which meets the above criterion.

As a general rule in the sole proprietorship area, each business schedule is classified separately. For example, even though two business schedules filed with the same return may both be coded in the "Beauty and Barber Shops" group, they would be separately identified should one be a beauty shop and the other a barber shop. If, however, the two schedules are both called barber shops, they would be combined as one schedule.

It is emphasized that since returns and schedules are classified according to the activity accounting for the largest share of business receipts, the industry coverage is not necessarily all-inclusive. For example, "Hotels" also includes the business receipts of the restaurant facilities that are operated as part of the hotel services, and therefore, these restaurants are not included in "Eating and drinking places" in Retail trade.

Insurance

In this report, this item is separately identified only for sole proprietorships. It consists of the insurance expense for ordinary and necessary protection of a business or profession. Premiums paid or incurred by a taxpayer on his own life insurance policies are not included. This item includes premiums paid on employee group life insurance policies, provided the taxpayer is not directly or indirectly the beneficiary nor retains any incidents of ownership.

Intangible assets

These assets consist of licenses, franchises, patents, copyrights, contracts, and similar assets having a limited useful life. Other intangible assets not having a determined useful life are included in other assets.

Interest income (fully taxable)

This item for partnerships includes interest received by the business from all sources except: (a) interest wholly exempt from tax; (b) interest on tax-free covenant bonds; and (c) partially tax-exempt interest. The comparable item for corporations in this report is the sum of "Other interest" and "Interest on Government obligations, Wholly taxable."

Interest on Government obligations

This item is separately identified only in the corporation section of this report. For obligations issued by the United States or its instrumentalities on or after March 1, 1941, the interest received is wholly taxable. Interest on United States savings bonds and Treasury bonds owned in excess of the principal amount of $5,000 issued prior to March 1, 1941, and interest on obligations of the United States issued prior to March 1, 1941, is subject to surtax only.

Interest on obligations of a State, Territory, United States possession, or their political subdivision or of the District of Columbia, and interest on United States obligations issued on or before September 1, 1917, and on all postal savings is wholly tax-exempt. Amounts shown are less amortizable bond premium.

Interest paid

Interest paid in connection with business indebtedness is a deductible expense. Amounts paid by a partnership to a partner for the use of capital are included in "payments to partners."

Inventories

Inventories are goods on hand held for sale, raw materials, or supplies which will physically become a part of merchandise intended for sale. The main types are: merchandise or stock in trade, raw materials, work in process, finished products and growing crops reported as assets by agricultural concerns.

Inventory data for "Finance, insurance, and real estate" industrial groups are not shown and are not included in the totals for all industrial groups with the exception of corporation balance sheet-income statement tables 27 and 28. A description of the treatment of inventory for corporations engaged in finance is provided in *Statistics of Income--1961-62, Corporation Income Tax Returns.*

For corporations, inventory data are obtained from the tax return balance sheet. For partnerships, owing to the smaller percentage of businesses providing balance sheet information, the data are obtained from the income statement and cost of goods sold schedule.

Investments, Government obligations

This figure as reported by partnerships and corporations on the end-of-year balance sheet, comprises bonds or other obligations of a State, Territory, or United States possession, including obligations of political subdivisions and of the District of Columbia. United States obligations include those of instrumentalities of the Federal Government.

Legal and professional fees

Shown in the sole proprietorship tables, these expenses are those incurred in the operation of the business; excludable are legal and professional fees billed directly to the taxpayer for his personal expenses.

Net farm profit (or loss)

The net farm profit (or loss) of a partnership is the incidental partnership income from farming. If the principal income of the partnership is from farming, the data are shown as Net profit (or loss).

Net gain (or loss) from sale or exchange of property other than capital assets

This account consists of gains and losses from the sale or exchange of property other than (a) capital assets and assets defined in section 1231 of the Code, and (b) losses on small business stock as provided in section 1244.

Net income (or deficit)

On corporation returns, net income (or deficit) is the difference between the gross income subject to tax and the ordinary and necessary business deductions allowed by the Internal Revenue Code. Net income is not the same as income subject to tax. Most of the difference results from certain statutory deductions used in computing taxable but not net income. These special statutory deductions include the net operating loss deduction, deductions for dividends received, the deduction for certain dividends paid by public utilities, the deduction allowed Western Hemisphere trade corporations, and the deduction allowed regulated investment companies for dividends paid.

Net operating loss deduction

A net operating loss sustained during the taxable year may be used by most corporations as a deduction against prior business income and any loss still unabsorbed, as a deduction from succeeding years' income. The loss arises when allowable deductions exceed gross income, with certain adjustments. See Internal Revenue Code sections 172, 381, and 382.

Net profit (or loss)

For sole proprietorships, net profit (or loss) represents the owner's entire return from the business. For partnerships, it is the difference between total receipts and the ordinary and necessary business deductions. However, capital gains or losses, contributions, certain dividend and interest income, and other income items specified by the tax laws or regulations are not included in the partnership profit. In these cases, partners allocate their distributive share to the proper item on their individual income tax returns.

Nonqualifying dividends

In this report, the term nonqualifying dividends applies to partnerships only. These are taxable dividends included in total receipts for which the individual partner is not entitled to a separate exclusion or credit.

Notes and accounts receivable

In general, these are the gross amounts arising from sales or services to customers on credit during the ordinary course of business, which are normally converted into cash within the current year.

Number of business organizations

Number of business organizations as used in *Statistics of Income* reports represents the number of businesses operated as sole proprietorships by individuals, the number of active partnerships, and the number of active corporation returns.

Other assets

These include all assets not reported separately on the return forms such as: sinking funds, other funds, deferred charges, suspense items, interest and coupons receivable. In addition to the above, other assets of life insurance companies include market value of real estate and bonds and stocks in excess of book value; premiums due, and agents' balances. Also, other assets of banks include assets held in trust if included in the banks' assets.

Paid-in or capital surplus

This corporation balance sheet item consists of additions to capital from other than earnings. It is net of any deficit amounts reported. Included are surpluses by donation, appreciation of assets, premiums on capital stock, sales of stock in excess of stated value, stock redemptions or conversions, and similar items.

Partners' capital accounts

In the report the end-of-year balance in partners' capital accounts is shown and therefore it reflects the status of capital after contributions and withdrawals.

Payments to partners

This account shows payments made to a partner for services or the use of capital where such payments are included in the partnership agreement and determined without regard to the income of the partnership.

Purchases (for sole proprietorships, merchandise purchased)

For manufacturers, this item includes the cost of raw materials or parts purchased for manufacture into finished products. In the case of a merchant, it includes merchandise bought for sale.

Ratios

The three business ratios for sole proprietorships and partnerships in this report reflect the relationship of net profit to business receipts, cost of goods sold to business receipts, and ending inventory to the sum of beginning inventory and purchases, reported on business returns and schedules. The ratios were computed on a return by return basis and only returns and schedules with entries for both items were selected for computation. These ratios are designed to measure the relationships existing between businesses in the same industry and among industries. Net profit to business receipts reflects the variations in net profit margins; cost of goods sold to business receipts, variations in gross profit margins; and the inventories-purchases ratio, inventory turnover.

Rental income

This income statement item includes rents received by the business as incidental income. Where rents are the principal income of the business as in Finance, they are considered business receipts. Data are shown for gross rent; the related depreciation, repair, and other costs are shown as deductions.

Rent paid

This deduction item reflects the rental expense for business property except that included in the cost of goods sold computation.

Repairs

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

Royalties

For partnerships and corporations this income consists of gross amounts received for the use of property and the exhaustion of the value of property. Included are earnings from such sources as copyrights, patents, trademarks, and natural resources under lease such as timber, mineral mines, and oil wells. Where royalties cannot be distinguished from rents on the return forms, the combined amount was included in "other receipts."

Salaries and wages

This item consists of those salaries and wages not included as a deduction for "cost of labor" in the Cost of goods sold computation. Salaries to partners, to the taxpayer if a sole proprietor, and compensation of corporate officers are not includible in this item.

Surplus reserves

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

Taxes paid (or accrued)

State and local taxes paid or accrued on business property or incurred in conducting business are allowable deductions. Also included in the amounts shown are Federal import and excise duties and taxes. Excluded, however, are: (1) Federal income and excess profits taxes; (2) estate, inheritance, legacy, succession, and gift taxes; (3) income and profits taxes paid to a foreign country or possession of the United States if any portion were claimed as a tax paid on tax-free covenant bonds; and (4) unidentifiable amounts of taxes reported in cost of sales and operations.

Total assets and liabilities

Total assets and liabilities for partnerships and corporation returns are derived from end-of-year balance sheet schedules. The classification of corporation returns with "zero assets" is restricted to (1) returns of liquidating or dissolving corporations which have disposed of all assets and are filing final income tax returns, (2) merging corporations whose assets have been included in the returns of the acquiring corporations, and (3) foreign corporations doing business in the United States unless they are foreign insurance companies providing balance sheet information for United States branches.

Corporation balance sheet statistics include estimates of assets and liabilities for the small number of companies which failed to report them. These estimates are based on assets and liabilities data on returns of comparable corporations.

Partnership balance sheet data are furnished only for those businesses reporting asset and liability statistics. No estimates have been made for those partnerships failing to report the information.

Total compiled receipts

Total compiled receipts on corporation returns are gross taxable receipts before deduction of cost of goods sold, cost of operations, and net loss from sales of property other than capital assets. The figure also includes nontaxable interest, but excludes all other nontaxable income recognized by the corporation.

Total receipts

For sole proprietorships this figure represents sales and services, less allowances, rebates and returns. Total receipts do not include long- or short-term capital gains or losses, nor do they include investment income not associated with the taxpayer's business. In this report total receipts for sole proprietorships are termed "business receipts." For partnerships, these are the sum of business receipts and such income items as interest, rents, nonqualifying dividends and other income. On corporation returns "total compiled receipts" are the sum of all items of receipts.

DESCRIPTION OF THE SAMPLE AND LIMITATIONS OF THE DATA

Description of the Sample

The data presented in this report are based on a stratified systematic sample, selected before audit, of returns and schedules filed for accounting periods ended July 1961 through June 1962.

The overwhelming majority of sole proprietorships, most of the partnerships, and approximately 46 percent of all corporation returns had an accounting period ended December 1961.

Uniform methods of classifying and numbering returns were prescribed for each of the 62 district offices and the Office of International Operations in Washington, D. C., to facilitate the administrative processing of returns for collection and audit purposes. The sample design was adapted to fit these grouping and numbering procedures used by the Service. A map showing the location of the Internal Revenue District Offices follows the statistical tables in this section.

Returns of individuals were classified by presence or absence of business income and size of adjusted gross income. Partnerships were classified by size of gross receipts or total income. Returns of corporations were classified by type of return, and size of total assets.

The statistics for partnerships and corporations in the basic tables of this report include only active returns. An active partnership or corporation, for purposes of *Statistics of Income,* is one for which at least one income or deduction item is reported on the return form. The returns of inactive partnerships and corporations were excluded from the tables but included only in the count of the total number of returns filed and the number of returns in the sample as given in tables F and G. Inactive returns numbered one and a half percent of the partnership returns and four percent of the corporation returns. Also excluded from the tables and not counted in the totals were tentative returns, amended returns not associated with the original return, returns in the Form 990 series filed by exempt organizations, and returns filed by partnerships and sole proprietorships electing to be taxed as corporations under section 1361 of the Code.

Sole proprietorships

The total sample, based on individual returns with business income, consisted of 164,271 returns. This constitutes about 1.6 percent of the estimated total number of 10,411,442 individual income tax returns with schedules C or F or the taxpayers' own equivalent schedules filed.

Individual returns with business income which showed adjusted gross income of $150,000 or more were selected at a one-to-one rate. Various sample rates were prescribed for the other returns included in the sample.

Adjustments were made principally to exclude (1) schedules C or F filed by partners for the sole purpose of reporting self-employment income, (2) schedules C or F in which *Statistics of Income* business activity definitions were not met, (3) nonbusiness returns included in the business sample. These adjustments reduced to 9,241,755 the number of sole proprietorships shown in this publication. The data for sole proprietorships do not include returns of fiduciaries reporting trade or business income on Form 1041. Approximately 27,000 fiduciary returns of trusts and estates with gross profit (less loss) of $289,000,000 from trade or business were filed for 1960, the most recent year for which such data are available. Table E shows the number of returns filed, the number of returns in the sample, and the prescribed and achieved sampling rates.

Partnerships

About one million partnership returns were filed for income year 1961-62. This estimate is based on the number of returns filed during calendar 1962, and allows for delinquent filing of partnership returns. An adjustment for duplicate partnership returns, sometimes filed by more than one partner, reduced the total number to 953,058 active and inactive partnership returns. The data shown in this report are for the estimated 938,966 active partnerships.

Returns were stratified for sampling purposes into "small," "medium," and "large" classes, based on the amount of business receipts or total income. After the sample was selected, the "large" group, consisting of returns with business receipts or total income of $500,000 or more, was subdivided into two parts: (a) returns with business receipts, total income, and total assets each less than $5,000,000 and (b) returns that had at least one of these three measures equal to, or greater than $5,000,000. For control purposes, partnerships in the "$5,000,000 or more" class were controlled by name. The number of returns filed, the

Table E.—SOLE PROPRIETORSHIPS: NUMBER OF FORMS 1040, NUMBER OF RETURNS IN SAMPLE, AND THE PRESCRIBED AND ACHIEVED SAMPLING RATES, BY SAMPLE STRATUM, 1961-62

Sample stratum	Number of returns						Sampling rate	
	Filed			In sample			Prescribed	Achieved
	Total	Estimated		Total	Nonbusiness	Business		
		Nonbusiness	Business					
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Forms 1040, total	42,589,716	32,178,274	10,411,442	402,430	238,159	164,271	-	-
Adjusted gross income:								
Under $10,000:								
Nonbusiness	27,592,298	27,475,572	116,726	82,263	81,915	348	.0030	.00298
Schedules C and F	8,682,948	55,294	8,627,654	85,341	540	84,801	.0100	.00982
$10,000 under $50,000:								
Nonbusiness	4,304,863	4,279,028	25,835	127,133	126,370	763	.0300	.0295
Schedules C and F	1,480,163	15,882	1,464,281	43,426	460	42,966	.0300	.0293
$50,000 under $150,000:								
Nonbusiness	58,722	57,744	978	18,130	17,828	302	.3000	.3087
Schedules C and F	56,152	650	55,502	27,630	289	27,341	.5000	.4921
$150,000 or more:								
Nonbusiness	7,021	6,840	181	7,021	6,840	181	1.0000	1.0000
Schedulea C and F	6,156	118	6,038	6,156	118	6,038	1.0000	1.0000
Prior year delinquent, adjusted gross income:								
Under $50,000:								
Nonbusiness	401,197	287,020	114,177	5,134	3,673	1,461	.0100	.0128
Schedules C and F								
$50,000 or more:								
Nonbusiness	196	126	70	196	126	70	1.0000	1.0000
Schedules C and F								

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Table F.—PARTNERSHIPS: NUMBER OF FORMS 1065 FILED, NUMBER OF RETURNS IN SAMPLE, AND THE PRESCRIBED AND ACHIEVED SAMPLING RATES, BY SAMPLE STRATUM, 1961-62

Sample stratum	Number of returns[1]		Sampling rate	
	Filed	In sample	Prescribed	Achieved
	(1)	(2)	(3)	(4)
Form 1065, total	953,058	74,164	-	-
Business receipts, or income:				
Under $200,000	889,440	45,512	.0500	.05116
$200,000 under $500,000	43,838	8,872	.2000	.20238
$500,000 under $5,000,000[2]	18,975	18,975	1.0000	1.0000
$5,000,000 or more[3]	805	805	1.0000	1.0000

[1]Adjusted for duplicate returns and includes inactive partnership returns.
[2]Excluding returns with total assets of $5,000,000 or more.
[3]Including returns with business receipts or total income $500,000 under $5,000,000 having total assets of $5,000,000 or more.

number of partnership returns in the sample, and the sampling rate for each stratum are shown in table F.

Corporations

The sample reflects the activities of the total number of domestic and resident foreign corporations filing returns with accounting periods ended July 1961 through June 1962. The total number of returns filed was estimated to be 1,240,431.

The sample was drawn to represent the total number of returns for the included accounting periods, regardless of when filed. Prior year delinquent returns were included for the purpose of estimating data for returns filed too late to be included. It was felt that the charactistics of returns due but not yet received for the income year 1961-62 could best be represented by sampling the 65,000 previous year delinquent returns which were received during the current year filing period. The total number of returns includes about 50,000 returns of inactive corporations filed, although no data were tabulated from them.

A return was due on or before the 15th day of the third month following the close of the income year. About one-half of all corporations use a noncalendar year accounting period. The filing date for returns with the earliest accounting period covered by this report was on or before October 15, 1961. Returns were due for corporations with the most recent accounting period, on or before September 15, 1962. Many corporations, however, are granted extensions of time in which to file, so that the last included returns for the income year were not filed until early in calendar year 1963.

The population of corporation returns was classified into sample classes as described below. Size of total assets was the major criterion for classification. Returns showing high total assets or net income or deficit (sample classes A, B, F, and G) were sampled at a 100 percent rate. In addition, returns in sample classes A and F were controlled by name.

The sample classes are defined as follows:

I. Forms 1120, 1120L, 1120M, and 1120F (resident).—

Sample class A.—Returns with net income or deficit of $1,000,000 or more, or total assets of $10,000,000 or more.

Sample class B.—The following special types of returns when not included in sample class A: consolidated returns, returns with personal holding company schedules attached, life and mutual insurance company returns, returns with overpayment of tax, and 1120F (resident) returns. In addition, other returns with both total assets of $1,000,000 under $10,000,000 and net income or deficit under $1,000,000.

Sample class C.—Returns other than the special return types described under sample class B, with total assets of $100,000 under $1,000,000 in the case of current-year returns, and with total assets either under $1,000,000 or not reported in the case of prior-year delinquent returns.

Sample class D.—Current-year returns, other than the special return types described under sample class B, with total reported assets greater than zero but less than $100,000.

Sample class E.—Current-year returns, other than the special return types described under sample class B, which showed assets zero or not reported.

There were 53,000 returns of this type represented by 10,200 sample returns. About one-third of the sample returns showed no items of income or deductions and were therefore excluded from the basic tables as returns of inactive corporations.

The remaining two-thirds were separated into two groups: (1) returns with zero assets, and (2) returns with assets greater than zero but not reported. Returns with zero assets were filed, generally, by corporations which liquidated or merged during the taxable year. These situations were identifiable by information provided in the tax return. Data from these returns were included in the statistics.

For returns with assets greater than zero but not reported and with business receipts of $1,000,000 or more, sources other than the tax return balance sheet were used to estimate balance sheet information.

Each remaining return, filed by an active corporation with assets greater than zero but not reported and with business receipts under $1,000,000, was excluded from the sample and replaced by a randomly selected return from sample class C or D which had been classified in the same industry as the excluded return.

II. Form 1120-S.—

Sample class F.—Returns with net income or deficit of $1,000,000 or more, or total assets of $10,000,000 or more.

Sample class G.—Current-year returns with net income or deficit under $1,000,000 and total assets of $1,000,000 under $10,000,000, and all prior-year delinquent returns not included in sample class F.

Sample class H.—Current-year returns with total assets less than $1,000,000 or with assets zero or not reported. For returns with assets greater than zero but not reported, sources other than the tax return balance sheet were used to estimate balance sheet information.

For each of these classes, the number of returns filed, the number of returns in the sample, and the prescribed and achieved sampling rates, are given in table G.

Table G.—CORPORATIONS: NUMBER OF FORMS 1120, 1120-F (RESIDENT ONLY), 1120-L, 1120-M, AND 1120-S, FILED, NUMBER OF RETURNS IN SAMPLE, AND THE PRESCRIBED AND ACHIEVED SAMPLING RATES, BY SAMPLE CLASS, 1961-62

Sample class	Number of returns[1]		Sampling rate	
	Filed	In sample	Prescribed	Achieved
	(1)	(2)	(3)	(4)
Corporation returns, total	1,240,431	184,832	-	-
Forms 1120, 1120-L, 1120-M, 1120-F (resident only), total	1,133,315	170,008	-	-
Sample class A	12,143	12,143	1.0000	1.0000
Sample class B	77,133	77,133	1.0000	1.0000
Sample class C	411,482	42,483	0.1000	.1032
Sample class D	579,452	28,053	.0500	.0484
Sample class E (Active)	53,105	10,196	.2000	.1920
Forms 1120-S, total	107,116	14,824	-	-
Sample class F	4	4	1.0000	1.0000
Sample class G	5,026	5,026	1.0000	1.0000
Sample class H	102,086	9,794	.1000	.0959

[1]Includes returns of inactive corporations.

Method of estimation

The total number of returns with business schedules C and F filed, partnerships filing returns, and corporation returns filed was determined from counts made in each of the Internal Revenue district offices and submitted to the Statistics Division.

The adequacy of response by sampling stratum or class was reviewed for each district office by applying for each district office the prescribed sample rate to the number of returns filed and comparing this expected sample size with the number of sample returns actually received from each office. When receipts of returns appeared to be inadequate, a followup procedure was employed to obtain the missing returns. Estimates for all returns were determined by multiplying the sample data by national weights obtained by dividing the number of returns filed in a sampling stratum or class by the number of sample returns received in that stratum or class, and then summarizing the data for all classes.

Limitations of the Data

Sampling variability

The relative sampling variability is the sampling variability expressed in terms of a percent of the estimate. The sampling variability at the two standard deviation level when added to and subtracted from the estimate, provides the upper and lower limits within which 19 out of 20 estimates derived from similarly selected samples would be expected to fall. Tables I, J, K, L, and M show the relative sampling variabilities of selected frequency estimates for sole proprietorships, partnerships, and corporations.

Table H, to be used only for corporation tables, is based on a special "upper limit" statistical formula which provides conservative relative sampling variabilities somewhat higher than those which would be obtained by using the standard sampling variability formula. This table may be used for corporation frequency estimates in general.

Use of table H may be illustrated by an example in which the estimate is 25,000 corporation returns, each with total assets of $100,000 under $250,000. In this instance, column 2, assets $100,000 under $1,000,000 is to apply. The figure in column 2, opposite 25,000 is 4 percent. Consequently, the relative sampling variability for this estimate is somewhat less than 4 percent.

Table H.—ACTIVE CORPORATION RETURNS: RELATIVE SAMPLING VARIABILITY AT THE TWO STANDARD DEVIATION LEVEL OF THE ESTIMATED NUMBER OF RETURNS, 1961-62

Estimated number of returns	Tables showing classification by asset size: Returns with total assets— Under $100,000	$100,000 under $1,000,000	$1,000,000 or more	Tables not showing classification by asset size
	(1)	(2)	(3)	(4)
	(Percent)			
200	63	45	Generally not subject to sampling variability	63
300	52	36		52
400	45	32		45
500	40	28		40
600	36.5	25.8		36.5
700	33.8	23.9		33.8
800	31.6	22.4		31.6
1,000	25.8	18.2		25.8
1,200	28.3	20.0		28.3
1,400	23.9	16.9		23.9
1,600	22.4	15.8		22.4
1,800	21.1	14.9		21.1
2,000	20.0	14.1		20.0
2,500	17.9	12.6		17.9
3,000	16.3	11.5		16.3
4,000	14.1	10.0		14.1
5,000	12.6	8.9		12.6
7,000	10.7	7.6		10.7
10,000	8.9	6.3		8.9
15,000	7.3	5.2		7.3
25,000	5.7	4.0		5.7
35,000	4.8	3.4		4.8
50,000	4.0	2.8		4.0
75,000	3.3	2.3		3.3
100,000	2.8	2.0		2.8
150,000	2.3	1.6		2.3
200,000	2.0	1.4		2.0
250,000	1.8	1.3		1.8
500,000	1.3	.9		1.3

NOTE: An upper limit formula was used to compute the relative sampling variability estimates shown in this table. Therefore, for any specific estimated number, the relative sampling variability estimate is higher than that which would be obtained by using the standard formula. The disparity is generally less for tables showing classification by size of total assets than for other tables.

Data have been deleted from tables where the sampling variability was considered excessive. Where such a deletion has been made, the applicable tables have been footnoted. The absence of statistics for items presented in the tables and indicated by means of a dash may be interpreted in several ways. If the statistics were based on returns sampled at the 100 percent rate, then there were no returns with the particular characteristic. But if the statistics were based on returns sampled at less than the 100 percent rate, either there were no returns in the population with the particular characteristic, or, because of their rarity, instances of the characteristics were not present among the sample returns.

Response and other nonsampling errors

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

In transcribing and tabulating the information from the sample returns, additional checks were imposed to improve the quality of the resulting estimates. Returns

Table I.—SOLE PROPRIETORSHIPS: RELATIVE SAMPLING VARIABILITY, AT THE TWO STANDARD DEVIATION LEVEL, OF THE ESTIMATED NUMBER OF BUSINESSES BY INDUSTRIAL GROUP, 1961-62

Industrial group	Number of businesses	Relative sampling variability (Percent)
All industrial groups	9,241,755	0.25
Agriculture, forestry, and fisheries, total	3,487,190	0.86
Farms	3,362,051	0.88
Offices of veterinarians and animal hospitals	11,006	16.63
Fisheries	26,960	12.14
Other agriculture, forestry, and fisheries	87,173	6.66
Mining, total	35,549	9.05
Crude petroleum and natural gas	26,256	10.09
Other mining, including quarrying	9,293	19.66
Construction, total	678,456	2.30
General contractors	133,819	5.23
Special trade contractors, total	523,314	2.65
Plumbing, heating, and air conditioning	58,536	7.95
Electrical work	40,188	9.65
Other special trade contractors	424,590	2.97
Contractors not allocable	21,323	13.49
Manufacturing, total	194,325	4.32
Food and kindred products, including beverages	22,050	12.93
Textile mill products	1,991	42.51
Apparel and other finished products made from fabrics and similar materials	10,698	17.92
Lumber and wood products, except furniture	45,969	9.29
Furniture and fixtures	10,981	18.35
Printing and publishing, and allied industries	29,162	11.00
Chemicals and allied products	3,822	33.61
Leather and leather products	1,334	50.31
Stone, clay, and glass products	6,456	24.92
Primary metal industries	1,995	41.13
Fabricated metal products, except machinery and transportation equipment	7,363	20.89
Machinery, except electrical and transportation equipment	20,320	13.20
Electrical machinery, equipment, and supplies	3,440	31.94
Transportation equipment	3,937	30.47
Other manufacturing industries	24,807	12.09
Transportation, communication, and sanitary services, total	286,672	3.65
Motor freight transportation and warehousing	203,760	4.37
Other transportation	68,323	7.44
Communication, water supply, and sanitary services	14,589	16.26
Wholesale and retail trade, total	1,942,804	1.27
Wholesale trade, total	328,130	3.25
Groceries and related products	39,869	9.44
Electrical goods	4,566	26.27
Hardware, plumbing, heating, and cooling equipment, and supplies	5,653	25.78
Beer, wine, and distilled alcoholic beverages	4,403	26.88
Dry goods and apparel	10,656	17.60
Drugs, chemicals, and allied products	6,232	23.70
Lumber and construction materials	6,865	21.64
Machinery, equipment, and supplies	12,788	16.67
Motor vehicles and automotive equipment	10,802	18.21
Farm products--raw materials	19,557	13.74
Other wholesalers	206,739	4.14
Retail trade, total	1,563,939	1.45
Food, total	307,421	3.54
Grocery stores, meat, fish, fruit, and vegetable markets	253,705	3.90
Bakeries	15,776	15.51
Other food stores	37,940	10.45
General merchandise	191,461	4.48
Apparel and accessories	60,148	7.68
Furniture, home furnishings, and equipment	70,294	7.22
Automotive dealers	62,638	7.64
Gasoline service stations	209,284	4.25
Eating and drinking places	291,631	3.63
Wholesale and retail trade--Continued		
Retail trade--Continued		
Building materials	28,553	11.29
Hardware and farm equipment	35,970	10.07
Sporting goods stores and bicycle shops	11,196	18.67
Fuel and ice dealers	20,121	13.97
Antique and secondhand stores	28,330	11.69
Drug and proprietary stores	33,172	9.31
Liquor stores	23,552	11.71
News dealers and stands; cigar stores and stands	20,292	14.37
Florists	19,341	13.83
Jewelry stores	19,345	13.84
Other retail trade	131,190	5.32
Wholesale and retail trade not allocable	50,735	8.77
Finance, insurance, and real estate, total	461,649	2.69
Credit agencies other than banks	5,352	25.87
Security and commodity brokers, dealers, exchanges, and services	21,654	12.10
Insurance agents, brokers, and services	168,501	4.46
Real estate, total	231,165	3.86
Operators (except developers) and lessors	76,749	7.02
Agents, brokers, and managers	143,694	4.83
Other real estate	10,722	16.84
Other finance, insurance, and real estate	34,977	10.09
Services, total	2,075,689	1.18
Lodging services, total	120,289	5.71
Hotels	16,493	16.53
Tourist courts and motels	37,787	10.16
Rooming houses, camps, and other lodging places	66,009	7.63
Personal services, total	482,201	2.79
Laundries, laundry services, and cleaning and dyeing plants	83,765	6.69
Photographic studios, including commercial photography	26,751	12.00
Beauty and barber shops, including schools	276,587	3.75
Shoe repair shops, shoe shine parlors, and hat cleaning shops	25,269	12.96
Funeral services and crematories	15,135	14.17
Other personal services	54,694	8.45
Business services, total	218,303	4.05
Advertising	18,061	15.16
Services to dwelling and other buildings	28,878	11.69
Other business services	171,364	4.51
Automotive services, total	132,137	5.41
Automobile parking	4,829	25.96
Automobile repair shops	115,988	5.83
Other automotive services, including rentals	11,320	17.81
Repair services, except automotive	187,407	4.57
Recreational services, total	106,468	5.92
Motion picture production, distribution, and service industries	3,920	31.73
Motion picture theaters	3,624	31.15
Bowling alleys and billiard and pool parlors	8,029	22.88
Other amusement and recreational services	90,895	6.38
Professional services, total	751,726	1.89
Medical and other health services, total	399,055	2.56
Offices of physicians, surgeons, and oculists	143,807	3.62
Offices of dentists and dental surgeons	82,655	5.35
Other medical and health services	172,593	4.50
Legal services	124,164	4.52
Educational services	82,588	6.71
Engineering and architectural services	49,739	7.49
Accounting, auditing, and bookkeeping services	96,180	5.83
Other services	77,158	6.42
Nature of business not allocable	79,421	6.97

which showed data in accompanying schedules but not on appropriate return lines, and returns with obvious errors were edited and properly transcribed. Mechanical transcribing was verified by the process of repeat punching, and, prior to tabulating, numerous tests for consistency were applied to these data while the information was being processed through the electronic computing system.

An extensive system of sample management and control was used to insure the selection of the prescribed sample. Sample controls were maintained on a district basis by the most detailed Internal Revenue grouping. In addition, a name control file containing a historical record of the tax return information for very large taxpayers provided a further check on the completeness of the sample.

The controls maintained for the selection of the sample returns and the processing of the source data in the field offices did not completely eliminate the possibility of error. Practical operating considerations necessitated allowance of reasonable tolerance in controlling the processing of these data within the Statistics Division.

Table J.—SOLE PROPRIETORSHIPS: RELATIVE SAMPLING VARIABILITY, AT THE TWO STANDARD DEVIATION LEVEL, OF SELECTED FREQUENCY ESTIMATES, BY INDUSTRIAL DIVISION, 1961-62

Industrial division	Number of businesses													
	Total		With business receipts		With depreciation		With amortization		With depletion		With net profit		Without net profit	
	Number	Relative sampling variability (Percent)	Number	Relative sampling variability (Percent)	Number	Relative sampling variability (Percent)	Number	Relative sampling variability (Percent)	Number	Relative sampling variability (Percent)	Number	Relative sampling variability (Percent)	Number	Relative sampling variability (Percent)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
All industrial divisions	9,241,755	0.25	9,093,920	0.26	6,571,763	0.42	57,624	8.00	53,495	8.12	7,294,141	0.41	1,947,614	1.29
Agriculture, forestry, and fisheries	3,487,190	0.86	3,411,856	0.81	2,704,389	1.00	31,568	11.22	27,484	12.09	2,460,615	1.10	1,026,575	1.86
Mining	35,549	9.05	32,853	9.43	26,318	10.37	122	(1)	13,747	13.77	21,702	11.76	13,847	14.33
Construction	678,456	2.30	674,075	2.31	419,481	2.94	1,909	44.45	1,194	55.19	620,000	2.42	58,456	8.14
Manufacturing	194,325	4.32	190,260	4.35	148,225	4.92	1,384	50.98	724	(1)	157,483	4.76	36,842	10.49
Transportation, communication, and sanitary services	286,672	3.65	284,414	3.67	221,962	4.15	1,398	51.30	1,361	53.92	230,182	4.05	56,490	8.62
Wholesale and retail trade, total	1,942,804	1.27	1,927,742	1.27	1,357,011	1.55	8,373	20.75	3,622	30.82	1,568,917	1.43	373,887	3.23
Wholesale trade	328,130	3.25	323,638	3.28	212,879	4.00	1,241	67.56	755	59.92	276,531	3.52	51,599	8.75
Retail trade	1,563,939	1.45	1,553,920	1.45	1,105,603	1.75	7,026	21.59	2,729	36.57	1,252,290	1.63	311,649	3.55
Wholesale and retail trade not allocable	50,735	8.77	50,184	8.83	38,529	9.82	106	(1)	138	(1)	40,096	9.73	10,639	20.25
Finance, insurance, and real estate	461,649	2.64	450,817	2.66	295,165	3.33	2,491	35.11	979	51.97	379,812	2.95	81,837	6.75
Services	2,075,689	1.18	2,051,271	1.18	1,360,400	1.48	10,170	17.50	3,884	30.06	1,797,608	1.27	278,081	3.67
Nature of business not allocable	79,421	6.97	70,632	7.35	38,812	9.85	209	(1)	500	(1)	57,822	7.98	21,599	14.68

[1]Sample too small to yield reliable estimates of sampling variability.

Table K.—ACTIVE PARTNERSHIPS: RELATIVE SAMPLING VARIABILITY, AT THE TWO STANDARD DEVIATION LEVEL, OF SELECTED FREQUENCY ESTIMATES, BY SELECTED INDUSTRIES—1961-62

Industry	Number of partnerships											
	Total		With business receipts		With payments to partners		With depreciation		With net profit		Without net profit	
	Number	Relative sampling variability (Percent)	Number	Relative sampling variability (Percent)	Number	Relative sampling variability (Percent)	Number	Relative sampling variability (Percent)	Number	Relative sampling variability (Percent)	Number	Relative sampling variability (Percent)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
All industries	938,966	0.11	911,635	0.19	120,915	2.17	749,473	0.45	727,725	0.48	211,241	1.62
Agriculture, forestry, and fisheries	136,532	2.13	131,476	2.18	8,141	9.19	110,579	2.41	103,746	2.50	32,786	4.64
Farms	126,910	2.23	122,226	2.28	6,333	10.50	102,666	2.51	96,722	2.60	30,188	4.85
Mining	15,939	6.62	13,944	7.06	2,038	18.23	12,414	7.47	8,903	8.81	7,036	10.13
Construction	62,290	3.21	61,010	3.25	10,422	7.97	48,501	3.65	51,869	3.54	10,421	8.13
General contractors	19,481	5.66	18,865	5.74	3,331	13.54	14,357	6.53	15,389	6.35	4,092	12.69
Special trade contractors	37,742	4.24	37,429	4.26	6,428	10.35	30,852	4.70	32,584	4.58	5,158	11.75
Contractors not allocable	5,067	11.96	4,716	12.39	663	33.12	3,292	14.82	3,896	13.64	1,171	25.00
Manufacturing	44,462	3.72	43,736	3.75	9,327	7.84	38,512	3.97	34,909	4.17	9,553	8.49
Food and kindred products, including beverages	5,817	9.75	5,777	9.77	1,483	18.02	5,490	9.97	4,726	10.64	1,091	24.16
Apparel and other finished products made from fabrics and similar materials	3,973	11.87	3,954	11.89	702	24.80	3,405	12.61	3,411	12.68	562	33.61
Lumber and wood products, except furniture	7,829	9.25	7,653	9.35	1,383	20.93	6,744	9.90	5,827	10.70	2,002	18.51
Printing, publishing, and allied industries	6,381	10.46	6,341	10.49	1,478	21.40	5,253	11.48	5,272	11.46	1,109	25.75
Machinery, except electrical and transportation equipment	4,822	11.76	4,763	11.83	890	25.85	4,483	12.17	4,000	12.84	822	29.39
Transportation, communication, and sanitary services	18,100	6.20	17,821	6.25	3,249	14.64	15,996	6.60	14,490	6.92	3,610	14.17
Motor freight transportation and warehousing	12,055	7.62	11,935	7.66	2,204	17.70	10,695	8.07	9,735	8.46	2,320	17.67
Wholesale and retail trade	277,567	1.31	275,743	1.32	52,131	3.33	232,897	1.46	226,759	1.49	50,808	3.62
Wholesale trade	41,950	3.58	41,498	3.60	8,263	7.60	32,237	3.96	34,699	3.88	7,251	9.49
Groceries and related products	6,922	8.22	6,902	8.22	1,404	16.38	5,946	8.58	5,947	8.72	975	24.18
Retail trade	228,775	1.51	227,442	1.51	42,507	3.79	195,034	1.66	186,388	1.71	42,387	4.00
Grocery stores, meat, fish, fruit, and vegetable markets	31,955	4.37	31,838	4.38	4,510	11.23	27,951	4.64	27,988	4.66	3,967	13.01
General merchandise	11,313	7.66	11,176	7.70	2,375	16.03	9,305	8.38	8,849	8.60	2,464	16.96
Apparel and accessories	14,914	6.74	14,894	6.75	3,655	13.51	12,804	7.25	12,035	7.47	2,879	15.82
Furniture, home furnishings, and equipment	14,008	6.92	13,911	6.94	2,847	14.99	11,767	7.50	11,156	7.71	2,852	15.82
Automotive dealers	16,117	5.89	15,998	5.91	4,282	10.04	12,746	6.42	12,042	6.70	4,075	12.43
Gasoline service stations	30,656	4.75	30,559	4.76	5,221	11.68	26,212	5.14	25,205	5.25	5,451	11.56
Eating and drinking places	45,360	3.89	45,164	3.90	6,015	10.86	39,568	4.18	37,067	4.32	8,293	9.35
Wholesale and retail trade not allocable	6,842	9.45	6,803	9.47	1,361	20.28	5,626	10.23	5,672	10.25	1,170	24.27
Finance, insurance, and real estate	207,678	1.65	195,447	1.71	10,159	8.20	148,890	2.03	143,766	2.07	63,912	3.27
Real estate operators (except developers) and lessors	138,813	2.12	135,474	2.15	3,953	13.58	126,537	2.24	95,408	2.63	43,405	4.02
Services	171,278	1.85	168,647	1.86	25,112	5.22	140,012	2.08	139,851	2.08	31,427	4.74
Lodging services	14,914	6.92	14,699	6.97	1,923	19.23	13,830	7.19	9,105	8.87	5,809	11.18
Personal services	35,626	4.44	35,528	4.45	5,939	11.02	31,160	4.76	29,475	4.90	6,151	10.89
Business services	19,428	6.03	18,588	6.16	3,182	14.87	13,880	7.12	14,679	6.93	4,749	12.42
Automotive services	18,283	6.25	18,205	6.26	2,934	15.62	15,527	6.79	15,216	6.86	3,067	15.44
Repair services, except automotive	10,610	8.29	10,571	8.30	1,780	20.39	8,712	9.15	8,737	9.14	1,873	19.87
Recreational services	13,466	7.26	12,638	7.49	1,885	19.30	9,745	8.56	8,393	9.21	5,073	11.90
Medical and other health services	19,032	5.97	18,855	6.00	1,733	19.65	16,158	6.51	17,724	6.18	1,308	23.52
Legal services	22,071	5.51	21,993	5.52	2,238	17.11	16,739	6.29	20,804	5.67	1,267	24.05
Engineering and architectural services	5,985	10.52	5,770	10.69	1,359	21.61	4,289	12.26	5,115	11.33	870	28.45
Accounting, auditing, and bookkeeping services	9,115	8.76	9,091	8.78	1,727	19.86	7,786	9.46	8,519	9.06	596	35.03
Other services	2,748	23.50	2,709	23.85	412	60.54	2,186	27.91	2,084	27.14	664	46.96
Nature of business not allocable	5,120	11.96	3,811	13.86	336	45.98	1,672	20.92	3,432	14.61	1,688	20.92

Table L.—ACTIVE CORPORATION RETURNS: RELATIVE SAMPLING VARIABILITY, AT THE TWO STANDARD DEVIATION LEVEL, OF THE ESTIMATED NUMBER OF RETURNS, BY INDUSTRIAL GROUP, 1961-62

Industrial group	Number of returns	Relative sampling variability (Percent)
All industrial groups	1,190,286	0.12
Agriculture, forestry, and fisheries	18,981	5.07
Mining	13,731	5.91
Metal mining	866	21.42
Bituminous coal and lignite mining	1,883	15.74
Crude petroleum and natural gas	7,161	8.44
Mining and quarrying of nonmetallic minerals, and anthracite mining	3,821	10.93
Construction	83,791	2.48
General building contractors	31,057	4.15
Highway and street construction and heavy construction	10,144	6.87
Special trade contractors	40,983	3.68
Contractors not allocable	1,607	19.30
Manufacturing	173,558	1.56
Beverage industries	3,566	10.89
Food and kindred products	15,315	5.29
Tobacco manufactures	94	38.95
Textile mill products	6,306	8.34
Apparel and other finished products made from fabrics and similar materials	16,992	5.53
Lumber and wood products, except furniture	8,551	7.51
Furniture and fixtures	5,818	9.23
Paper and allied products	3,444	10.65
Printing, publishing, and allied industries	20,480	5.11
Chemicals and allied products	10,108	6.82
Petroleum refining and related industries	1,261	18.58
Rubber and miscellaneous plastics products	4,427	10.59
Leather and leather products	2,982	12.37
Stone, clay, and glass products	7,845	7.64
Primary metal industries	4,477	9.70
Fabricated metal products (including ordnance), except machinery and transportation equipment	18,219	5.14
Machinery, except electrical and transportation equipment	18,143	5.20
Electrical machinery, equipment, and supplies	7,182	7.86
Transportation equipment, except motor vehicles	2,419	13.75
Motor vehicles and other vehicle equipment	2,049	15.22
Professional, scientific, and controlling instruments; photographic and optical goods; watches and clocks	3,457	12.12
Other manufacturing industries	10,423	7.25
Transportation, communication, electric, gas, and sanitary services	49,048	3.29
Transportation	37,446	3.84
Communication	6,452	8.67
Electric and gas companies and systems	1,503	15.77
Water supply and other sanitary services	3,647	12.42
Wholesale and retail trade	364,947	1.02
Wholesale trade	123,412	1.93
Groceries and related products	14,240	5.95
Electrical goods, hardware, and plumbing and heating equipment and supplies	13,766	5.94
Other wholesalers	95,406	2.23
Retail trade	230,243	1.40
Food	16,299	5.83
General merchandise	14,979	5.99
Apparel and accessories	27,379	4.55
Furniture, home furnishings, and equipment	22,370	4.93
Automotive dealers	31,456	3.84
Gasoline service stations	6,672	9.56
Eating and drinking places	34,498	4.14
Building materials	15,595	5.69
Hardware and farm equipment	9,880	7.45
Other retail stores	51,115	3.32
Wholesale and retail trade not allocable	11,292	6.90
Finance, insurance, and real estate	340,210	1.04
Banking	14,901	2.03
Credit agencies other than banks	48,866	2.93
Holding and other investment companies	12,638	5.58
Security and commodity brokers, dealers, exchanges, and services	3,854	11.74
Insurance carriers	4,019	5.42
Life insurance companies	1,549	(1)
Mutual insurance (except life) and other insurance carriers	2,470	8.83
Insurance agents, brokers, and service	21,060	5.28
Real estate	234,872	1.36
Services	137,955	1.93
Hotels, rooming houses, camps, and other lodging places	13,007	6.12
Personal services	23,772	4.99
Laundries, laundry services, and cleaning, and dyeing plants	13,736	6.60
Photographic studios, including commercial photography	1,756	18.54
Other personal services	8,280	8.51
Business services	38,700	3.89
Advertising	6,394	9.61
Credit reporting agencies, duplicating, mailing, and stenographic services, building services, etc	32,306	4.28
Automobile repair, automobile services, and garages	14,096	6.46
Other repair services	6,288	10.01
Motion pictures	7,159	8.86
Amusement and recreation services, except motion pictures	16,913	5.67
Physicians and surgeons	75	(2)
Other services	17,945	5.72
Nature of business not allocable	8,065	8.75

[1]Not subject to sampling variability as all returns in this group were sampled at a 100 percent rate.
[2]Sample too small to yield reliable estimate of sampling variability.

Table M.—ACTIVE CORPORATION RETURNS: RELATIVE SAMPLING VARIABILITY AT THE TWO STANDARD DEVIATION LEVEL FOR SELECTED FREQUENCY ESTIMATES, BY INDUSTRIAL DIVISION, 1961-62

Industrial division	Total returns		Returns with—							
			Business receipts		Net long-term gain		Net gain, sales other than capital assets		Net loss, sales other than capital assets	
	Number	Relative sampling variability (Percent)	Number	Relative sampling variability (Percent)	Number	Relative sampling variability (Percent)	Number	Relative sampling variability (Percent)	Number	Relative sampling variability (Percent)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
All industrial divisions	1,190,286	0.12	1,013,285	0.31	149,582	1.50	50,226	3.00	45,600	3.02
Agriculture, forestry, and fisheries	18,981	5.07	18,036	5.20	4,057	9.80	429	30.38	789	22.90
Mining	13,731	5.91	11,636	6.26	3,056	10.72	378	30.08	866	22.05
Construction	83,791	2.48	78,257	2.56	9,855	6.63	1,203	19.10	2,948	12.62
Manufacturing	173,558	1.56	168,426	1.58	28,931	3.32	2,541	12.00	9,607	6.00
Transportation, communication, electric, gas, and sanitary services	49,048	3.29	47,259	3.35	7,508	7.46	805	23.75	2,666	13.31
Wholesale and retail trade	364,947	1.02	356,061	1.03	37,300	3.27	4,251	10.30	12,997	5.99
Wholesale trade	123,412	1.93	118,977	1.96	15,592	4.93	1,530	16.87	5,084	9.32
Retail trade	230,243	1.40	226,154	1.41	20,229	4.58	2,459	13.63	7,378	8.17
Wholesale and retail trade not allocable	11,292	6.90	10,930	6.99	1,479	16.94	262	44.32	535	28.25
Finance, insurance, and real estate	340,210	1.04	203,549	1.42	46,129	2.64	38,965	3.46	10,062	6.02
Services	137,955	1.93	127,888	2.01	12,465	6.12	1,612	17.33	5,546	9.83
Nature of business not allocable	8,065	8.75	2,173	16.67	281	46.13	42	(1)	119	66.94

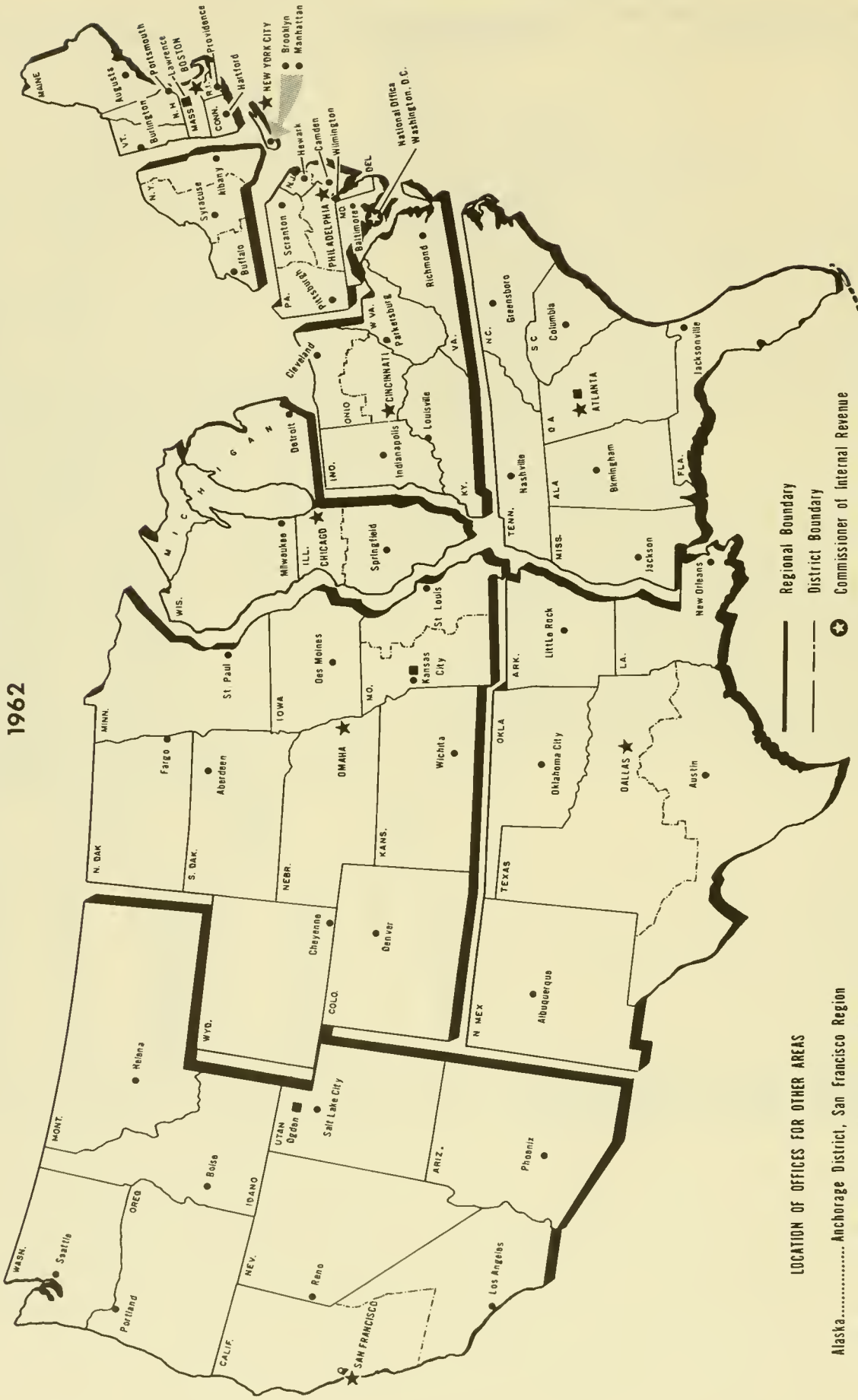
Industrial division	Returns with—Continued											
	Amortization		Depreciation		Depletion		Amounts contributed under pension plans		Amounts contributed under other employee benefit plans		Net income	
	Number	Relative sampling variability (Percent)	Number	Relative sampling variability (Percent)	Number	Relative sampling variability (Percent)	Number	Relative sampling variability (Percent)	Number	Relative sampling variability (Percent)	Number	Relative sampling variability (Percent)
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)
All industrial divisions	219,429	1.41	987,035	0.34	18,066	4.74	84,480	1.82	205,934	1.32	715,589	0.55
Agriculture, forestry, and fisheries	4,013	11.03	16,930	5.34	490	26.32	427	24.00	1,345	17.87	10,560	6.66
Mining	2,455	13.72	11,244	6.35	6,025	8.20	898	14.19	1,792	13.48	6,695	8.14
Construction	16,071	5.84	70,525	2.69	848	22.07	6,612	7.87	21,117	4.84	46,654	3.27
Manufacturing	30,974	3.92	158,420	1.62	2,246	11.30	24,553	3.10	57,912	2.52	110,494	1.92
Transportation, communication, electric, gas, and sanitary services	8,322	7.89	44,238	3.44	639	24.56	5,212	8.33	10,871	6.46	30,166	4.13
Wholesale and retail trade	63,808	2.85	321,017	1.10	2,370	14.58	24,378	3.77	70,225	2.44	224,948	1.36
Wholesale trade	21,673	4.90	102,274	2.09	932	21.94	12,242	5.03	24,542	3.96	84,255	2.29
Retail trade	40,040	3.68	209,340	1.47	1,346	20.27	11,434	5.87	43,822	3.23	134,054	1.88
Wholesale and retail trade not allocable	2,095	16.09	9,403	7.38	92	64.13	702	22.63	1,861	15.07	6,639	8.63
Finance, insurance, and real estate	63,220	2.77	246,330	1.25	4,725	9.45	16,567	3.24	23,572	3.36	211,986	1.37
Services	29,397	4.38	116,562	2.11	707	27.75	5,792	8.59	18,944	5.22	72,985	2.70
Nature of business not allocable	1,169	22.38	1,769	18.48	16	(1)	41	(1)	156	63.46	1,101	23.00

Industrial division	Returns with—Continued							
	No net income[2]		Income subject to tax		Total assets		Distributions to stockholders other than corporation's own stock	
	Number	Relative sampling variability (Percent)	Number	Relative sampling variability (Percent)	Number	Relative sampling variability (Percent)	Number	Relative sampling variability (Percent)
	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)
All industrial divisions	474,697	0.83	553,873	0.69	1,147,481	0.18	118,363	1.54
Agriculture, forestry, and fisheries	8,421	7.89	6,954	8.35	18,522	5.15	1,758	14.62
Mining	7,036	8.57	4,385	9.98	13,160	6.02	1,648	14.07
Construction	37,137	3.95	34,350	3.87	81,351	2.52	4,645	8.39
Manufacturing	63,064	2.89	85,265	2.17	169,072	1.58	23,075	3.35
Transportation, communication, electric, gas, and sanitary services	18,882	5.60	23,448	4.71	47,659	3.35	5,190	8.07
Wholesale and retail trade	139,999	1.93	168,495	1.62	353,251	1.04	32,451	3.27
Wholesale trade	39,157	3.83	66,148	2.60	119,852	1.96	13,887	4.92
Retail trade	96,189	2.39	97,255	2.27	222,611	1.43	17,444	4.62
Wholesale and retail trade not allocable	4,653	11.42	5,092	9.88	10,788	7.05	1,120	17.47
Finance, insurance, and real estate	128,224	1.94	177,901	1.50	326,858	1.06	41,098	2.55
Services	64,970	2.96	52,364	3.26	131,260	1.98	8,342	6.91
Nature of business not allocable	6,964	9.46	711	29.02	6,348	9.98	156	60.00

[1]Sample is too small to yield reliable estimate of sampling variability.
[2]Includes returns with deficit and returns with equal income and deductions.
NOTE: The relative sampling variability at the two standard deviation level is the sampling variability expressed as a percent of the estimate. The sampling variability, when added to and subtracted from the estimate, provides the calculated upper and lower limits within which 95 percent of similarly derived estimates would be expected to fall.

Map of Internal Revenue Regions and Districts

1962



BASIC TABLES

CORPORATE AND NONCORPORATE BUSINESSES

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1. Number of businesses, business receipts, net profit, and net loss, by selected industries 20

CORPORATE AND NONCORPORATE BUSINESSES

Table 1.—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, NET PROFIT, AND NET LOSS, BY SELECTED INDUSTRIES

Selected industry	Number of businesses			Business receipts			Net profit[1]			Net loss[2]		
	Total all businesses	Unincorporated businesses	Corporations	Total all businesses (Thousand dollars)	Unincorporated businesses (Thousand dollars)	Corporations (Thousand dollars)	Total all businesses (Thousand dollars)	Unincorporated businesses (Thousand dollars)	Corporations (Thousand dollars)	Total all businesses (Thousand dollars)	Unincorporated businesses (Thousand dollars)	Corporations (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
All industrial groups	11,371,007	10,180,721	1,190,286	1,068,337,342	244,394,077	823,943,265	87,903,705	35,502,374	52,401,331	10,624,193	4,116,762	6,507,431
Agriculture, forestry, and fisheries	3,642,703	3,623,722	18,981	37,602,024	32,524,622	5,077,402	6,169,051	5,920,008	249,043	1,827,161	1,688,269	138,892
Mining	65,219	51,488	13,731	13,809,598	2,194,021	11,615,577	1,578,114	226,958	1,351,156	736,482	247,763	488,719
Crude petroleum and natural gas	44,696	37,535	7,161	7,000,398	1,404,523	5,595,875	920,866	151,930	768,936	386,441	222,090	164,351
Other mining, including quarrying	20,523	13,953	6,570	6,809,200	789,498	6,019,702	657,248	75,028	582,220	350,041	25,673	324,368
Construction	824,537	740,746	83,791	58,662,946	21,920,244	36,742,702	3,861,458	2,883,054	978,404	664,224	194,979	469,245
Manufacturing	412,345	238,787	173,558	383,356,963	13,445,515	369,911,448	25,904,124	1,354,992	24,549,132	2,182,751	127,197	2,055,554
Food and kindred products, including beverages	46,748	27,867	18,881	65,408,732	3,089,671	62,319,061	2,644,198	187,841	2,456,357	186,076	14,715	171,361
Textile mill products	8,981	2,675	6,306	13,967,149	388,281	13,578,868	635,185	23,494	611,691	(3)	(3)	73,599
Apparel and other finished products made from fabrics and similar materials	31,663	14,671	16,992	14,590,219	1,695,456	12,894,763	527,255	125,031	402,224	101,455	7,826	93,629
Lumber and wood products, except furniture	62,349	53,798	8,551	8,874,092	1,904,368	6,969,724	463,533	173,242	290,291	141,982	43,852	98,130
Furniture and fixtures	18,775	12,957	5,818	5,543,736	589,093	4,954,643	288,919	57,387	231,532	60,925	5,759	55,166
Printing, publishing, and allied industries	56,023	35,543	20,480	14,811,003	1,186,462	13,624,541	1,177,130	191,473	985,657	122,748	9,709	113,039
Chemicals and allied products	14,776	4,668	10,108	28,706,553	281,999	28,424,554	3,431,261	32,283	3,398,978	108,478	1,955	106,523
Leather and leather products	4,633	1,651	2,982	3,980,273	129,387	3,850,886	160,953	13,481	147,472	(3)	(3)	32,785
Stone, clay, and glass products	15,958	8,113	7,845	10,797,764	433,154	10,364,610	1,001,697	49,356	952,341	82,929	3,708	79,221
Primary metal industries	7,174	2,697	4,477	26,420,030	250,461	26,169,569	1,786,618	24,931	1,761,687	(3)	(3)	105,691
Machinery, except electrical and transportation equipment	43,285	25,142	18,143	27,059,789	1,149,501	25,910,288	2,252,500	175,397	2,077,103	259,263	10,508	248,755
Electrical machinery, equipment, and supplies	11,619	4,437	7,182	24,005,058	213,942	23,791,116	1,618,927	29,905	1,589,022	216,557	2,613	213,944
Transportation equipment	8,839	4,371	4,468	40,260,490	219,195	40,041,295	3,409,688	18,729	3,390,959	(3)	(3)	229,989
Other manufacturing industries	81,522	40,197	41,325	98,932,075	1,914,545	97,017,530	6,506,260	252,442	6,253,818	(3)	(3)	433,722
Transportation, communication, water supply, electric, gas, and sanitary services	353,820	304,772	49,048	71,589,070	5,266,845	66,322,225	8,846,402	824,104	8,022,298	643,449	107,837	535,612
Transportation	325,436	287,990	37,446	34,893,970	4,968,167	29,925,803	2,230,579	761,096	1,469,483	585,086	102,908	482,178
Communication, water supply, electric, gas, and sanitary services	28,384	16,782	11,602	36,695,100	298,678	36,396,422	6,615,823	63,008	6,552,815	58,363	4,929	53,434
Wholesale and retail trade	2,585,318	2,220,371	364,947	389,447,749	123,028,606	266,419,143	14,440,621	8,578,646	5,861,975	2,073,021	774,855	1,298,166
Wholesale trade	493,492	370,080	123,412	160,404,613	29,816,301	130,588,312	4,911,370	2,136,379	2,774,991	612,706	124,365	488,341
Groceries and related products	61,031	46,791	14,240	31,518,488	6,798,334	24,720,154	581,524	284,484	297,040	72,101	16,974	55,127
Electrical goods, hardware, plumbing, heating and cooling equipment, and supplies	25,656	11,890	13,766	13,843,277	1,067,879	12,775,398	390,113	91,562	298,551	69,783	4,788	64,995
Other wholesalers	406,805	311,399	95,406	115,042,848	21,950,088	93,092,760	3,939,733	1,760,333	2,179,400	470,822	102,603	368,219
Retail trade	2,022,957	1,792,714	230,243	218,635,186	88,578,497	130,056,689	9,078,378	6,157,680	2,920,698	1,398,288	629,492	768,796
Food	361,072	344,773	16,299	55,445,666	21,811,640	33,634,026	1,723,055	1,108,337	614,718	169,120	85,548	83,572
General merchandise	217,753	202,774	14,979	30,477,856	4,582,713	25,895,143	1,251,961	392,100	859,861	125,960	51,654	74,306
Apparel and accessories	102,441	75,062	27,379	12,656,622	3,920,735	8,735,887	591,317	361,656	229,661	126,492	32,330	94,162
Furniture, home furnishings, and equipment	106,672	84,302	22,370	9,958,433	4,258,435	5,699,998	514,276	383,039	131,237	130,597	38,698	91,899
Automotive dealers and gasoline service stations	356,823	318,695	38,128	53,198,498	23,934,700	29,263,798	1,477,517	1,134,785	342,732	284,812	136,203	148,609
Eating and drinking places	371,489	336,991	34,498	16,296,244	10,317,782	5,978,462	1,170,285	1,002,532	167,753	199,412	112,674	86,738
Building materials, hardware, and farm equipment	106,621	81,146	25,475	13,341,901	5,536,317	7,805,584	577,521	386,445	191,076	133,775	53,478	80,297
Other retail stores	400,086	348,971	51,115	27,259,966	14,216,175	13,043,791	1,772,446	1,388,786	383,660	228,120	118,907	109,213
Wholesale and retail trade not allocable	68,869	57,577	11,292	10,407,950	4,633,808	5,774,142	450,873	284,587	166,286	62,027	20,998	41,029
Finance, insurance, and real estate	1,009,537	669,327	340,210	53,392,643	10,177,133	43,215,510	13,020,739	3,109,592	9,911,147	1,372,899	443,861	929,038
Credit agencies other than banks	56,458	7,592	48,866	2,642,663	149,938	2,492,725	1,060,719	48,986	1,011,733	130,667	4,969	125,698
Security and commodity brokers, dealers, exchanges, and services	28,390	24,536	3,854	2,707,351	2,349,098	358,253	682,336	461,098	221,238	68,977	46,152	22,825
Insurance agents, brokers, carriers, and service	205,500	180,421	25,079	34,414,375	2,399,014	32,015,361	3,061,513	921,172	2,140,341	185,143	16,709	168,434
Real estate	621,452	386,580	234,872	10,989,695	4,724,585	6,265,110	2,947,799	1,353,845	1,593,954	875,878	319,796	556,082
Other finance, insurance, and real estate	97,737	70,198	27,539	2,638,559	554,498	2,084,061	5,268,372	324,491	4,943,881	112,234	56,235	55,999
Services	2,384,922	2,246,967	137,955	58,903,426	34,340,344	24,563,082	13,866,212	12,394,970	1,471,242	1,084,233	502,917	581,316
Lodging services	148,210	135,203	13,007	4,441,479	1,856,201	2,585,278	362,362	236,398	125,964	229,742	109,134	120,608
Personal services	541,599	517,827	23,772	8,768,357	5,338,782	3,429,575	1,504,714	1,362,416	142,298	116,787	69,662	47,125
Business services	276,431	237,731	38,700	11,307,851	2,936,529	8,371,322	1,304,511	767,667	536,844	180,279	63,942	116,337
Automotive services, and other repair services	368,821	348,437	20,384	7,436,316	4,810,543	2,625,773	1,010,776	878,980	131,796	90,984	49,308	41,676
Recreation services	144,006	119,934	24,072	6,329,760	1,744,706	4,585,054	671,509	295,592	375,917	296,581	113,039	183,542
Motion pictures	17,037	9,878	7,159	2,800,698	380,816	2,419,882	255,612	42,878	212,734	88,266	18,596	69,670
Amusement and recreation services, except motion pictures	126,969	110,056	16,913	3,529,062	1,363,890	2,165,172	415,897	252,714	163,183	208,315	94,443	113,872
Other services	905,855	887,835	18,020	20,619,663	17,653,583	2,966,080	9,012,340	8,853,917	158,423	169,860	97,832	72,028
Nature of business not allocable	92,606	84,541	8,065	1,572,923	1,496,747	76,176	216,984	210,050	6,934	39,973	29,084	10,889

[1]For corporations, net income. [2]For corporations, net deficit.
[3]Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.
NOTE: See text for explanatory statements and for "Description of the Sample and Limitations of the Data."

BASIC TABLES

SOLE PROPRIETORSHIPS

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SOLE PROPRIETORSHIPS

Table 2.—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, DEPRECIATION, INVENTORY, GROSS PROFIT, NET PROFIT, GROSS LOSS, AND NET LOSS, BY INDUSTRIAL GROUP

Industrial group	Businesses with and without net profit				Businesses with net profit						Businesses without net profit			
	Number of businesses	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Inventory, end-of-year (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Inventory, end-of-year (Thousand dollars)	Gross profit (Thousand dollars)	Net profit (Thousand dollars)	Number of businesses	Gross profit (Thousand dollars)	Gross loss (Thousand dollars)	Net loss (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
All industrial groups	9,241,755	170,981,413	6,912,088	10,348,821	7,294,133	151,761,498	5,258,265	8,632,337	65,405,712	25,756,867	1,947,622	5,842,164	406,195	3,059,877
Agriculture, forestry, and fisheries	3,487,190	27,914,902	3,126,214	1,014,138	2,460,607	23,107,783	2,232,347	700,966	11,639,655	5,135,598	1,026,583	1,266,687	314,085	1,513,652
Farms	3,362,051	26,290,618	3,031,355	966,284	2,359,685	21,599,978	2,159,291	659,357	10,773,655	4,826,830	1,002,366	1,201,792	312,766	1,475,638
Offices of veterinarians and animal hospitals	11,006	229,693	12,364	2,434	10,329	227,743	11,805	2,366	181,413	81,768	677	1,678	29	1,163
Fisheries	26,960	187,315	16,516	3,742	21,499	165,630	12,120	3,481	117,820	42,468	5,461	15,244	435	5,361
Other agriculture, forestry, and fisheries	87,173	1,207,276	65,979	41,678	69,094	1,114,432	49,131	35,762	566,767	184,532	18,079	47,973	855	31,490
Mining	35,549	1,209,179	107,972	16,603	21,702	752,529	53,074	6,187	568,533	115,288	13,847	407,093	4,911	127,868
Crude petroleum and natural gas	26,256	860,585	80,397	6,061	16,084	505,401	34,086	4,481	396,396	87,264	10,172	320,395	3,785	118,060
Other mining, including quarrying	9,293	348,594	27,575	10,542	5,618	247,128	18,988	1,706	172,137	28,024	3,675	86,698	1,126	9,808
Construction	678,456	14,487,676	403,401	480,173	620,000	13,193,818	339,296	396,124	5,637,499	2,112,771	58,456	359,589	11,692	114,976
General contractors	133,819	5,886,078	145,594	236,689	115,076	5,245,613	116,219	182,699	1,902,220	565,980	18,743	160,659	7,402	57,584
Special trade contractors	523,314	8,196,805	239,072	236,820	485,416	7,560,594	206,124	206,922	3,517,756	1,486,595	37,898	191,451	4,290	54,652
Plumbing, heating, and air conditioning	58,536	1,876,165	39,143	103,050	51,634	1,674,061	31,998	88,751	622,933	229,440	6,902	42,403	1,083	14,615
Electrical work	40,188	977,056	18,384	54,254	35,970	925,209	16,827	49,681	385,261	144,741	4,218	19,077	1,535	5,125
Other special trade contractors	424,590	5,343,584	181,545	79,516	397,812	4,961,324	157,299	68,490	2,509,562	1,112,414	26,778	129,971	1,672	34,912
Contractors not allocable	21,323	404,793	18,735	6,664	19,508	387,611	16,953	6,503	217,523	60,196	1,815	7,479	-	2,740
Manufacturing	194,325	6,599,828	214,480	358,127	157,483	5,870,264	178,223	294,108	2,401,349	728,587	36,842	218,399	5,531	67,906
Food and kindred products, including beverages	22,050	1,301,800	28,433	27,101	19,034	1,171,997	25,393	23,438	323,661	87,417	3,016	22,183	59	5,863
Textile mill products	1,991	150,048	3,135	11,463	1,685	131,141	2,044	7,185	45,903	6,858	(1)	(1)	(1)	(1)
Apparel and other finished products made from fabrics and similar materials	10,698	684,835	9,750	44,161	9,388	649,606	8,906	42,189	186,858	54,371	1,310	7,383	774	3,498
Lumber and wood products, except furniture	45,969	1,108,558	69,982	48,578	37,524	893,793	51,706	30,434	525,810	108,364	8,445	90,447	808	20,907
Furniture and fixtures	10,981	340,205	7,822	22,067	9,351	287,343	6,233	19,608	114,452	35,588	1,630	10,721	84	3,628
Printing, publishing, and allied industries	29,162	735,697	30,783	22,745	24,542	690,818	28,753	16,845	362,790	118,258	4,620	25,894	632	4,800
Chemicals and allied products	3,822	98,653	2,171	12,623	2,835	89,002	2,039	10,502	35,650	13,981	987	1,561	401	1,438
Leather and leather products	1,334	51,184	941	3,085	921	51,127	905	2,799	18,109	6,329	(1)	(1)	(1)	(1)
Stone, clay, and glass products	6,456	242,839	7,815	19,001	4,265	226,909	6,551	17,393	84,222	28,219	2,191	5,767	138	2,762
Primary metal industries	1,995	134,980	2,957	9,728	1,859	134,809	2,910	9,661	46,063	12,455	(1)	(1)	(1)	(1)
Fabricated metal products, except machinery and transportation equipment	7,363	277,556	7,966	17,962	6,438	264,448	7,501	16,486	120,637	45,536	925	2,241	534	2,429
Machinery, except electrical and transportation equipment	20,320	652,789	23,568	51,244	15,803	597,727	20,579	41,229	270,760	99,836	4,517	21,179	480	7,693
Electrical machinery, equipment, and supplies	3,440	93,000	2,211	7,912	2,043	83,201	1,703	7,575	34,583	13,662	1,397	1,765	93	1,701
Transportation equipment	3,937	163,389	3,803	13,846	2,898	98,043	2,667	7,737	35,175	13,460	1,039	6,122	453	1,931
Other manufacturing industries	24,807	564,295	13,143	46,611	18,897	500,300	10,333	41,027	196,676	84,253	5,910	19,957	1,040	8,934
Transportation, communication, and sanitary services	286,672	4,100,142	395,346	33,596	230,182	3,431,151	298,325	19,094	2,723,539	666,687	56,490	473,615	1,891	96,609
Motor freight transportation and warehousing	203,760	3,249,381	331,623	23,489	159,057	2,651,790	246,789	13,210	2,136,213	479,360	44,703	419,649	1,589	81,062
Other transportation	68,323	643,663	47,212	8,432	58,749	586,892	37,098	4,209	429,868	142,447	9,574	39,807	294	12,839
Communication, water supply, and sanitary services	14,589	207,098	16,511	1,675	12,376	192,469	14,438	1,675	157,458	44,880	2,213	14,159	8	2,708
Wholesale and retail trade	1,942,804	85,639,324	1,225,264	7,891,026	1,568,917	76,427,840	1,010,470	6,749,554	19,714,267	6,194,923	373,887	1,848,221	53,056	615,139
Wholesale trade	328,130	16,973,390	229,720	912,537	276,531	15,384,621	191,997	797,814	3,821,660	1,503,539	51,599	247,194	6,186	94,282
Groceries and related products	39,869	3,630,963	33,190	82,154	35,236	3,309,400	26,212	73,755	504,977	174,428	4,633	51,675	189	10,997
Electrical goods	4,566	258,907	3,147	24,638	3,498	248,342	2,746	23,507	76,710	28,979	1,068	6,998	912	2,426
Hardware, plumbing, heating, and cooling equipment and supplies	5,653	306,676	3,201	44,325	4,961	301,049	3,029	34,383	77,108	31,944	692	3,024	(2)	1,746
Beer, wine, and distilled alcoholic beverages	4,403	687,812	7,435	30,442	3,514	616,631	6,463	27,131	119,763	27,437	889	6,733	7	1,974
Dry goods and apparel	10,656	468,846	5,054	34,119	9,425	463,794	4,805	33,346	151,359	64,154	1,231	2,373	80	1,053
Drugs, chemicals, and allied products	6,232	169,552	2,797	12,761	4,041	158,109	2,251	9,643	53,438	19,277	2,191	2,517	663	2,428
Lumber and construction materials	6,865	497,125	8,674	18,245	5,619	441,036	7,195	17,439	97,048	35,002	1,246	18,455	268	4,540
Machinery, equipment, and supplies	12,788	562,551	11,235	59,468	10,030	529,495	10,198	55,669	200,284	67,086	2,758	8,339	714	3,579
Motor vehicles and automotive equipment	10,802	483,569	6,974	72,028	8,900	447,943	6,235	65,472	137,469	45,490	1,902	6,124	217	1,708
Farm products—raw materials	19,557	3,162,525	17,519	166,914	15,467	2,476,863	12,326	120,639	203,941	71,091	4,090	30,411	334	13,385
Other wholesalers	206,739	6,744,864	130,494	367,443	175,840	6,391,959	110,537	336,830	2,199,563	938,651	30,899	110,545	2,802	50,446
Retail trade	1,563,939	65,157,786	939,192	6,373,216	1,252,290	57,827,965	769,440	5,380,096	15,139,153	4,479,633	311,649	1,539,060	45,314	504,858
Food	307,421	16,367,899	187,986	958,951	258,228	15,043,430	165,536	860,793	2,713,975	826,876	49,193	172,657	7,958	72,751
Grocery stores, meat, fish, fruit, and vegetable markets	253,707	14,962,261	156,593	898,742	215,679	13,744,054	138,983	805,005	2,270,264	697,934	38,028	141,384	7,039	57,122
Bakeries	15,774	517,838	12,532	21,648	13,017	482,054	11,458	20,760	212,353	51,576	2,757	15,780	24	3,359
Other food stores	37,940	887,800	18,861	38,561	29,532	817,322	15,095	35,028	231,358	77,366	8,408	15,493	895	12,270
General merchandise	191,461	3,387,324	74,166	477,139	150,476	2,924,967	56,104	403,776	782,543	305,740	40,985	87,336	3,811	42,113
Apparel and accessories	60,148	2,533,518	30,738	669,398	50,301	2,315,996	26,211	600,311	772,198	240,017	9,847	58,977	4,035	23,332
Furniture, home furnishings, and equipment	70,294	2,937,339	45,839	509,548	53,833	2,578,986	38,356	411,535	872,937	255,706	16,461	102,683	1,668	29,257
Automotive dealers	62,638	6,335,584	46,261	736,011	43,966	5,008,037	34,059	540,177	889,950	229,813	18,672	156,290	6,297	51,589
Gasoline service stations	209,284	11,683,669	94,378	461,376	169,204	10,465,206	79,866	388,847	2,243,977	601,970	40,080	196,578	6,074	58,931

Footnotes at end of table. See text for explanatory statements and "Description of the Sample and Limitations of the Data."

SOLE PROPRIETORSHIPS

Table 2.—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, DEPRECIATION, INVENTORY, GROSS PROFIT, NET PROFIT, GROSS LOSS, AND NET LOSS, BY INDUSTRIAL GROUP—Continued

Industrial group	Businesses with and without net profit				Businesses with net profit						Businesses without net profit			
	Number of businesses	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Inventory, end-of-year (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Inventory, end-of-year (Thousand dollars)	Gross profit (Thousand dollars)	Net profit (Thousand dollars)	Number of businesses	Gross profit (Thousand dollars)	Gross loss (Thousand dollars)	Net loss (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Wholesale and retail trade—Continued														
Retail trade—Continued														
Eating and drinking places	291,631	7,969,066	220,717	203,212	230,234	7,071,943	177,376	178,210	3,118,424	746,149	61,397	348,745	3,377	92,460
Building materials	28,553	1,447,841	26,377	206,025	21,360	1,181,913	18,327	150,308	339,150	104,973	7,193	65,280	1,429	17,812
Hardware and farm equipment	35,970	1,863,051	26,781	572,769	26,954	1,595,213	20,413	445,365	423,927	130,466	9,016	42,921	2,750	20,593
Sporting goods stores and bicycle shops	11,196	300,060	5,104	72,701	8,480	266,832	4,086	61,534	83,387	26,949	2,716	6,908	263	4,596
Fuel and ice dealers	20,121	670,866	17,462	16,658	17,409	610,642	14,708	15,461	181,805	69,628	2,712	11,439	29	2,140
Antique and secondhand stores	28,330	335,261	6,783	70,486	20,183	303,724	4,999	54,761	116,537	43,873	8,147	9,748	503	6,916
Drug and proprietary stores	33,172	2,753,032	38,876	486,611	30,347	2,654,551	36,677	465,018	861,938	291,739	2,825	21,737	1,063	10,443
Liquor stores	23,552	1,634,969	19,351	183,409	20,401	1,499,532	14,368	167,803	312,624	126,719	3,151	27,444	542	7,725
News dealers and stands; cigar stores and stands	20,292	410,087	6,217	23,915	18,868	391,055	5,940	20,400	104,626	47,985	1,424	8,370	176	1,488
Florists	19,341	503,468	15,019	22,778	14,449	429,877	12,283	16,563	214,733	56,318	4,892	18,310	207	8,293
Jewelry stores	19,345	441,379	6,642	193,149	16,672	396,039	5,682	168,087	186,135	66,621	2,673	17,353	577	5,039
Other retail trade	131,190	3,583,373	70,495	509,080	100,925	3,090,022	54,449	431,147	920,287	308,091	30,265	186,284	4,555	49,380
Wholesale and retail trade not allocable	50,735	3,508,148	56,352	605,273	40,096	3,215,254	49,033	571,644	753,454	211,751	10,639	61,967	1,556	15,999
Finance, insurance, and real estate	461,649	5,275,142	224,224	Not applicable	379,812	4,854,228	166,383	Not applicable	3,547,825	1,678,067	81,837	248,659	4,516	129,870
Credit agencies other than banks	5,352	88,358	1,537		4,024	85,110	1,404		46,761	21,722	1,328	3,198	4	3,245
Security and commodity brokers, dealers, exchanges, and services	21,654	914,427	10,725		15,646	834,628	6,341		198,458	106,920	6,008	15,859	2,022	18,201
Insurance agents, brokers, and services	168,501	1,824,152	60,191		150,723	1,781,496	54,723		1,518,778	744,532	17,778	25,952	550	14,886
Real estate	231,165	2,048,719	134,049		179,515	1,767,252	88,537		1,422,178	646,128	51,650	194,200	1,894	87,089
Operators (except developers) and lessors	76,749	497,336	65,505		54,286	393,198	34,569		348,415	133,799	22,463	95,537	144	44,005
Agents, brokers, and managers	143,694	1,177,561	60,405		117,072	1,061,768	48,717		950,038	461,129	26,622	84,639	609	32,214
Other real estate	10,722	373,822	8,139		8,157	312,286	5,251		123,725	51,200	2,565	14,024	1,141	10,870
Other finance, insurance, and real estate	34,977	399,486	17,722		29,904	385,742	15,378		361,650	158,765	5,073	9,450	46	6,449
Services	2,075,689	24,355,060	1,166,927	457,883	1,797,608	22,882,767	942,764	385,844	18,577,788	8,947,154	278,081	972,820	9,423	366,978
Lodging services	120,289	1,286,146	192,063	13,705	82,452	960,806	111,612	8,570	761,268	172,708	37,837	236,820	51	77,390
Hotels	16,493	339,679	27,078	5,471	12,018	243,666	14,630	3,723	167,144	31,561	4,475	45,693	-	16,513
Tourist courts and motels	37,787	509,714	105,893	3,033	22,898	371,862	63,235	608	334,602	68,240	14,890	119,338	3	29,231
Rooming houses, camps, and other lodging places	66,009	436,753	59,092	5,201	47,536	345,278	33,747	4,239	259,522	72,907	18,472	71,789	48	31,646
Personal services	482,201	4,198,707	229,623	80,001	431,890	3,946,624	187,791	69,459	3,107,933	1,130,897	50,311	189,667	2,146	54,061
Laundries, laundry services, and cleaning and dyeing plants	83,765	1,270,677	109,966	7,277	67,422	1,148,964	79,851	6,453	913,246	198,976	16,343	100,203	1,092	26,176
Photographic studios, including commercial photography	26,751	305,994	14,340	14,486	19,420	268,350	11,737	12,722	180,272	60,488	7,331	26,471	303	8,728
Beauty and barber shops, including schools	276,587	1,743,226	53,130	12,615	258,224	1,692,095	48,772	9,082	1,440,235	644,753	18,363	36,330	665	11,759
Shoe repair shops, shoe shine parlors, and hat cleaning shops	25,269	168,333	3,545	13,798	23,204	161,051	3,306	13,021	94,490	49,056	2,065	4,578	58	941
Funeral services and crematories	15,135	543,118	42,089	29,062	13,338	519,261	39,102	25,817	353,590	113,701	1,797	12,722	20	2,798
Other personal services	54,694	167,359	6,553	2,763	50,282	156,903	5,023	2,364	126,100	63,923	4,412	9,363	8	3,659
Business services	218,303	2,088,363	87,528	49,074	184,382	1,887,210	68,732	31,364	1,311,907	573,250	33,921	97,683	1,234	48,025
Advertising	18,061	367,912	11,283	1,987	15,062	348,332	8,937	1,781	206,451	69,882	2,999	12,672	59	5,001
Services to dwellings and other buildings	28,878	187,962	8,884	712	25,556	168,225	7,580	409	133,783	62,859	3,322	11,005	66	2,211
Other business services	171,364	1,532,489	67,361	46,375	143,764	1,370,653	52,215	29,174	971,673	440,509	27,600	74,006	1,109	40,813
Automotive services	132,137	2,412,833	80,718	126,511	115,143	2,221,463	68,129	107,953	1,071,235	358,476	16,994	74,142	1,195	20,506
Automobile parking	4,829	67,603	1,729	93	4,541	62,425	1,364	93	54,481	14,402	(1)	(1)	(1)	(1)
Automobile repair shops	115,988	2,124,375	55,903	121,866	102,179	1,972,444	48,830	103,393	887,604	316,349	13,809	47,497	1,195	17,122
Other automotive services, including rentals	11,320	220,855	23,086	4,552	8,423	186,594	17,935	4,467	129,150	27,725	2,897	21,609	-	2,875
Repair services, except automotive	187,407	1,386,422	53,172	131,858	157,706	1,292,922	44,204	116,154	738,753	345,703	29,701	34,205	956	17,309
Recreational services	106,468	1,121,657	99,848	21,729	72,191	925,565	66,958	18,958	718,127	207,777	34,277	155,139	2,173	72,746
Motion picture production, distribution, and service industries	3,920	81,673	2,634	1,868	2,362	56,617	2,140	1,859	46,474	13,907	1,558	22,951	39	4,168
Motion picture theaters	3,624	95,578	6,167	452	2,327	68,437	3,557	230	50,043	6,467	1,297	17,661	-	2,937
Bowling alleys and billiard and pool parlors	8,029	127,495	10,438	2,292	6,327	103,068	7,148	1,941	71,491	15,729	1,702	17,739	799	3,808
Other amusement and recreation services	90,895	816,911	80,609	17,117	61,175	697,443	54,113	14,928	550,119	171,674	29,720	96,788	1,335	61,833
Professional services	751,726	11,439,620	409,038	30,898	696,400	11,260,188	385,206	29,730	10,533,182	5,965,492	55,326	156,133	784	58,730
Medical and other health services	399,055	7,971,484	292,423	24,342	381,669	7,912,339	281,861	24,275	7,398,452	4,318,792	17,386	50,394	18	20,650
Offices of physicians, surgeons, and oculists	143,807	4,409,950	158,694	3,587	135,483	4,391,666	154,443	3,575	4,261,962	2,620,668	8,324	17,149	2	12,289
Offices of dentists and dental surgeons	82,655	1,974,812	66,112	1,484	80,570	1,966,892	64,195	1,484	1,826,211	1,007,038	2,085	7,482	5	2,480
Other medical and health services	172,593	1,586,722	67,617	19,271	165,616	1,553,781	63,223	19,216	1,310,279	691,086	6,977	25,763	11	5,881
Legal services	124,164	1,807,425	50,200	2	112,260	1,782,213	46,732	2	1,741,096	990,475	11,904	21,552	50	13,698
Educational services	82,588	259,095	16,966	3,187	74,583	233,081	12,628	2,849	211,921	105,536	8,005	22,389	95	5,599
Engineering and architectural services	49,739	798,418	21,433	2,990	39,854	753,728	18,363	2,435	618,509	243,736	9,885	39,966	593	13,929
Accounting, auditing, and bookkeeping services	96,180	603,198	28,016	377	88,034	578,827	25,622	169	563,204	306,953	8,146	21,832	28	4,854
Other services	77,158	421,312	14,937	4,107	57,444	387,989	10,132	3,656	335,383	192,851	19,714	29,031	884	18,211
Nature of business not allocable	79,421	1,400,160	48,260	97,275	57,822	1,241,118	37,383	80,460	595,257	177,792	21,599	47,081	1,090	26,879

[1]Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.
[2]Less than $500.
NOTE: See text for explanatory statements and "Description of the Sample and Limitations of the Data."
Businesses without net profit include 17,835 businesses with neither net profit nor net loss.

SOLE PROPRIETORSHIPS

Table 3.—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, DEPRECIATION, INVENTORY, GROSS PROFIT, NET PROFIT, GROSS LOSS, AND NET LOSS, BY INDUSTRIAL DIVISION AND SIZE OF BUSINESS RECEIPTS

Industrial division and size of business receipts	Businesses with and without net profit				Businesses with net profit						Businesses without net profit			
	Number of businesses	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Inventory, end-of-year (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Inventory, end-of-year (Thousand dollars)	Gross profit (Thousand dollars)	Net profit (Thousand dollars)	Number of businesses	Gross profit (Thousand dollars)	Gross loss (Thousand dollars)	Net loss (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
ALL INDUSTRIAL DIVISIONS														
Total	9,241,755	170,981,413	6,912,088	10,348,821	7,294,133	151,761,498	5,258,265	8,632,337	65,405,712	25,756,867	1,947,622	5,842,164	406,195	3,059,877
Under $1,000	1,352,511	705,759	157,717	47,253	770,972	448,279	22,678	10,222	373,827	259,033	581,539	107,145	95,859	405,941
$1,000 under $2,000	1,131,695	1,651,958	193,039	50,625	844,308	1,239,050	76,651	20,722	971,197	606,624	287,387	170,692	47,168	269,488
$2,000 under $3,000	785,943	1,937,520	198,640	106,350	619,035	1,527,786	105,913	63,660	1,157,912	679,843	166,908	166,392	27,561	193,523
$3,000 under $4,000	613,613	2,133,687	209,815	63,841	499,699	1,738,236	126,184	36,800	1,291,483	734,778	113,914	161,475	17,347	148,452
$4,000 under $5,000	484,134	2,168,334	212,094	64,233	403,660	1,808,195	134,344	43,375	1,322,647	749,004	80,474	145,901	16,327	131,375
$5,000 under $7,000	743,739	4,422,032	398,912	130,343	628,010	3,734,356	279,588	77,096	2,655,522	1,443,785	115,729	276,878	29,025	199,431
$7,000 under $10,000	776,651	6,535,639	576,337	231,970	672,144	5,637,582	444,640	161,819	3,825,552	1,903,353	104,507	343,964	25,233	212,811
$10,000 under $15,000	814,223	10,009,919	812,525	397,006	711,801	8,756,475	649,457	282,717	5,585,969	2,621,982	102,422	459,793	23,599	224,031
$15,000 under $20,000	501,232	8,683,867	611,665	395,789	442,531	7,666,412	493,315	309,369	4,595,461	2,030,893	58,701	375,204	17,354	169,098
$20,000 under $25,000	339,485	7,591,712	448,491	372,380	301,164	6,737,086	369,619	301,508	3,792,425	1,667,428	38,321	274,980	14,594	122,605
$25,000 under $30,000	246,113	6,747,510	329,152	354,516	219,445	6,018,212	274,292	295,239	3,381,564	1,449,701	26,668	238,617	4,650	81,527
$30,000 under $40,000	347,012	12,014,650	512,965	780,542	313,405	10,860,188	425,478	658,094	5,568,120	2,338,027	33,607	385,198	11,058	130,617
$40,000 under $50,000	222,016	9,944,644	353,911	652,194	198,530	8,893,428	293,793	544,636	4,193,226	1,699,502	23,486	336,503	6,736	92,824
$50,000 under $75,000	301,850	18,346,558	511,034	1,296,432	275,322	16,737,938	436,348	1,094,368	7,132,084	2,667,049	26,528	480,783	11,898	145,023
$75,000 under $100,000	149,683	12,921,598	308,271	961,324	135,782	11,736,610	261,874	823,601	4,266,798	1,362,944	13,901	279,715	11,977	103,279
$100,000 under $250,000	221,463	33,004,403	653,077	2,333,528	202,860	30,215,316	566,455	2,052,171	9,661,643	2,405,849	18,603	684,310	4,525	136,818
$250,000 under $500,000	45,604	15,268,792	245,579	936,100	40,686	13,631,354	198,153	835,302	3,378,886	699,044	4,918	390,082	2,140	72,747
$500,000 under $1,000,000	13,032	8,680,754	87,713	531,036	11,162	7,367,384	65,401	455,861	1,329,961	265,566	1,870	263,015	1,102	37,803
$1,000,000 or more	3,997	8,212,077	59,835	635,923	3,411	6,987,611	34,082	565,777	921,435	172,454	586	301,517	76	16,160
Receipts not reported	147,759	-	31,316	7,436	(1)	-	(1)	(1)	-	(1)	147,553	-	37,966	166,324
AGRICULTURE, FORESTRY, AND FISHERIES														
Total	3,487,190	27,914,902	3,126,214	1,014,138	2,460,607	23,107,783	2,232,347	700,966	11,639,655	5,135,598	1,026,583	1,266,687	314,085	1,513,652
Under $1,000	607,369	318,168	98,708	11,357	267,707	163,181	9,162	993	119,083	85,230	339,662	36,520	85,029	263,148
$1,000 under $2,000	531,290	777,814	117,239	11,178	352,471	520,180	37,595	5,320	346,017	215,948	178,819	72,202	39,598	173,218
$2,000 under $3,000	362,329	892,628	121,502	17,577	262,281	646,677	58,103	6,980	411,741	233,365	100,048	70,334	21,119	119,620
$3,000 under $4,000	269,538	936,178	125,874	16,188	201,016	698,263	68,941	7,664	427,439	225,166	68,522	71,238	13,962	89,354
$4,000 under $5,000	211,608	948,186	132,557	19,656	165,655	743,017	77,453	12,699	450,135	234,034	45,953	63,797	12,984	76,307
$5,000 under $7,000	325,961	1,937,771	252,892	37,123	265,260	1,577,396	175,615	20,793	953,429	478,495	60,701	109,337	24,685	116,180
$7,000 under $10,000	336,206	2,821,050	372,143	61,571	285,548	2,398,874	288,239	44,585	1,402,666	658,316	50,658	127,698	16,077	114,211
$10,000 under $15,000	327,045	3,992,795	501,421	89,949	283,462	3,463,268	409,333	65,159	1,936,956	874,505	43,583	148,730	14,335	112,661
$15,000 under $20,000	164,323	2,832,500	353,006	77,452	142,491	2,457,128	286,114	57,594	1,302,668	557,179	21,832	109,258	12,334	85,249
$20,000 under $25,000	89,140	1,993,529	233,549	85,243	76,647	1,715,390	188,898	62,682	872,843	371,211	12,493	73,228	9,776	55,415
$25,000 under $30,000	48,019	1,314,970	138,267	64,537	41,663	1,142,331	115,507	59,499	562,950	233,157	6,356	42,409	2,250	27,889
$30,000 under $40,000	57,201	1,967,962	201,336	108,519	48,710	1,672,590	162,566	81,778	770,593	301,714	8,491	71,300	7,855	53,093
$40,000 under $50,000	28,549	1,275,224	114,570	64,197	23,500	1,047,553	88,846	52,056	478,516	176,109	5,049	51,427	4,001	30,612
$50,000 under $75,000	27,666	1,659,499	137,813	114,107	23,576	1,413,227	112,776	69,915	590,780	209,273	4,090	56,642	6,989	38,097
$75,000 under $100,000	10,466	895,434	63,925	53,559	8,663	743,004	50,670	33,756	308,725	92,688	1,803	24,419	8,122	31,720
$100,000 under $250,000	11,896	1,697,954	102,161	108,054	9,238	1,316,540	73,843	59,959	472,537	145,480	2,658	85,611	2,269	30,239
$250,000 under $500,000	2,560	886,737	26,956	41,406	1,838	644,217	17,058	29,482	107,718	26,621	722	45,345	748	12,977
$500,000 under $1,000,000	546	364,532	6,747	20,147	535	357,560	5,735	19,649	46,479	8,007	11	1,804	676	2,081
$1,000,000 or more	220	401,971	6,478	10,403	210	387,387	5,893	10,403	78,380	9,096	10	5,388	76	771
Receipts not reported	75,258	-	19,070	1,915	(1)	-	(1)	(1)	-	(1)	75,122	-	31,200	80,810
MINING														
Total	35,549	1,209,179	107,972	16,603	21,702	752,529	53,074	6,187	568,533	115,288	13,847	407,093	4,911	127,868
Under $1,000	6,363	2,290	989	1,083	2,653	1,061	96	-	1,004	574	3,710	1,019	310	5,140
$1,000 under $2,000	2,838	4,273	776	153	1,452	2,338	191	-	2,155	850	1,386	1,523	875	6,457
$2,000 under $3,000	2,153	5,226	684	-	1,482	3,527	324	-	3,170	1,519	671	1,692	1	1,884
$3,000 under $4,000	1,735	5,950	1,944	-	1,327	4,471	712	-	4,301	1,866	754	2,867	521	5,690
$4,000 under $5,000	1,256	5,622	389	-	910	4,063	240	-	3,769	1,894				
$5,000 under $7,000	1,987	11,894	1,289	102	1,571	9,467	709	102	9,031	4,676	861	3,753	1,174	7,715
$7,000 under $10,000	2,297	19,234	2,035	468	1,852	15,735	1,138	468	14,908	6,298				
$10,000 under $15,000	2,148	26,127	2,355	-	1,719	20,959	1,769	-	19,458	6,252	429	4,863	57	2,399
$15,000 under $20,000	1,925	33,197	2,790	8,832	1,473	25,331	1,327	184	20,314	8,206	452	4,339	817	2,693
$20,000 under $25,000	1,512	33,789	3,276	1,617	1,079	24,639	2,084	1,617	18,586	6,541	433	9,088	173	5,611
$25,000 under $30,000	1,282	34,920	2,785	38	809	22,276	860	38	16,763	5,083	1,302	35,616	398	12,604
$30,000 under $40,000	1,751	61,009	6,007	606	1,192	41,418	2,550	109	33,218	7,994				
$40,000 under $50,000	456	20,712	2,983	579	186	8,456	1,977	579	8,303	2,984				
$50,000 under $75,000	1,617	97,544	8,095	4	1,403	84,065	6,239	3	72,070	13,284	214	11,480	96	14,440
$75,000 under $100,000	838	71,691	5,203	326	559	48,052	2,435	326	27,327	6,250	279	12,371	-	11,577
$100,000 under $250,000	1,823	264,890	20,499	1,540	1,662	241,902	18,412	1,518	179,971	24,756	161	14,891	31	6,933
$250,000 under $500,000	507	159,018	17,595	374	268	87,388	7,224	367	70,960	7,650	239	70,712	-	22,694
$500,000 under $1,000,000	205	142,701	6,902	24	58	39,137	3,565	24	36,316	3,356	147	95,094	-	4,756
$1,000,000 or more	160	209,092	20,893	852	47	68,244	1,222	852	26,909	5,255	113	137,785	-	7,443
Receipts not reported	2,696	-	483	5	-	-	-	-	-	-	2,696	-	458	9,832

Footnote at end of table. See text for explanatory statements and "Description of the Sample and Limitations of the Data."

SOLE PROPRIETORSHIPS

Table 3.—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, DEPRECIATION, INVENTORY, GROSS PROFIT, NET PROFIT, GROSS LOSS, AND NET LOSS, BY INDUSTRIAL DIVISION AND SIZE OF BUSINESS RECEIPTS—Continued

Industrial division and size of business receipts	Businesses with and without net profit				Businesses with net profit						Businesses without net profit			
	Number of businesses	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Inventory, end-of-year (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Inventory, end-of-year (Thousand dollars)	Gross profit (Thousand dollars)	Net profit (Thousand dollars)	Number of businesses	Gross profit (Thousand dollars)	Gross loss (Thousand dollars)	Net loss (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
CONSTRUCTION														
Total	678,456	14,487,676	403,401	480,173	620,000	13,193,818	339,296	396,124	5,637,499	2,112,771	58,456	359,589	11,692	114,976
Under $1,000	85,276	50,150	5,050	1,330	72,788	43,913	1,803	190	40,457	32,434	12,488	3,892	804	7,682
$1,000 under $2,000	86,975	125,692	6,773	1,010	81,746	118,465	4,888	576	104,531	80,338	5,229	4,458	715	4,956
$2,000 under $3,000	62,471	154,289	8,577	6,232	57,676	142,759	6,025	2,022	123,025	92,551	4,795	6,643	117	2,925
$3,000 under $4,000	50,468	175,478	9,982	1,404	46,902	162,783	8,136	806	132,876	94,004	3,566	6,598	207	3,096
$4,000 under $5,000	37,925	169,418	9,603	1,426	35,652	159,431	8,299	1,072	125,520	87,210	2,273	4,387	3	1,198
$5,000 under $7,000	50,736	301,168	15,197	5,890	48,030	285,545	11,608	3,889	213,038	141,107	2,706	8,706	69	4,193
$7,000 under $10,000	50,102	422,593	18,831	13,320	46,840	395,060	15,713	11,104	262,994	156,287	3,262	11,456	847	9,061
$10,000 under $15,000	50,594	623,460	32,770	13,380	47,515	585,115	26,477	10,173	350,884	171,087	3,079	18,837	568	4,957
$15,000 under $20,000	36,433	636,249	29,114	10,072	33,236	579,066	22,810	7,042	310,047	141,679	3,197	23,530	313	4,831
$20,000 under $25,000	24,860	553,734	19,250	12,240	22,335	497,742	14,876	11,286	253,207	109,150	2,525	24,431	399	6,593
$25,000 under $30,000	21,076	579,938	20,103	20,561	19,131	526,514	15,719	14,182	261,611	95,336	1,945	25,267	-	5,803
$30,000 under $40,000	30,008	1,043,315	34,165	28,118	28,360	986,787	29,343	27,015	436,971	152,667	1,648	23,530	866	4,449
$40,000 under $50,000	17,261	775,576	21,115	31,791	15,722	706,104	19,450	23,694	324,348	101,164	1,539	20,374	397	6,800
$50,000 under $75,000	24,481	1,484,853	33,093	67,132	22,739	1,375,747	29,731	51,614	541,616	162,868	1,742	29,840	1,085	8,690
$75,000 under $100,000	15,272	1,323,537	32,711	60,060	13,702	1,190,575	28,198	55,160	431,885	119,574	1,570	25,390	794	6,354
$100,000 under $250,000	24,173	3,512,240	67,366	134,221	22,291	3,228,493	62,549	114,294	1,129,299	252,123	1,882	62,592	1,651	13,629
$250,000 under $500,000	4,791	1,572,143	27,190	54,017	4,509	1,488,914	25,004	45,224	437,193	90,233	282	24,357	1,392	5,568
$500,000 under $1,000,000	1,003	706,916	9,170	15,663	658	446,199	6,282	15,095	98,917	23,766	345	32,981	426	7,631
$1,000,000 or more	170	276,927	2,385	1,686	168	274,606	2,385	1,686	59,080	9,193	2	2,320	-	13
Receipts not reported	4,381	-	956	620	-	-	-	-	-	-	4,381	-	1,039	6,547
MANUFACTURING														
Total	194,325	6,599,828	214,480	358,127	157,483	5,870,264	178,223	294,108	2,401,349	728,587	36,842	218,399	5,531	67,906
Under $1,000	20,526	10,881	2,032	2,256	12,028	7,001	415	181	6,002	4,218	8,498	2,066	874	5,584
$1,000 under $2,000	17,706	25,417	2,850	1,620	12,464	17,912	1,007	602	14,141	9,189	5,242	3,939	382	4,278
$2,000 under $3,000	14,842	36,787	3,540	3,379	11,331	28,254	2,017	965	22,655	12,655	3,511	4,158	198	3,270
$3,000 under $4,000	10,098	34,944	2,948	2,092	8,433	29,220	2,331	1,436	21,421	10,502	1,665	2,035	314	1,938
$4,000 under $5,000	8,340	36,912	2,730	5,036	7,306	32,319	1,873	4,174	23,539	12,914	1,034	1,243	486	1,937
$5,000 under $7,000	13,254	78,656	5,995	2,997	11,415	67,893	4,484	1,910	47,136	21,642	1,839	4,895	488	4,128
$7,000 under $10,000	14,399	120,846	8,482	5,404	12,728	106,746	6,906	4,843	73,494	33,648	1,671	7,219	358	2,982
$10,000 under $15,000	15,426	190,595	11,712	6,609	14,219	176,007	10,944	6,271	113,217	49,650	1,207	3,630	162	2,353
$15,000 under $20,000	12,644	222,813	13,140	9,611	11,439	200,490	10,465	9,056	112,600	47,661	1,205	14,727	-	1,343
$20,000 under $25,000	9,016	202,066	11,144	11,674	7,541	169,218	8,631	10,149	94,692	33,936	1,475	12,357	716	6,228
$25,000 under $30,000	8,164	223,207	9,964	5,374	7,276	199,463	7,829	3,836	105,440	37,315	888	10,436	536	4,958
$30,000 under $40,000	8,580	295,916	16,995	11,834	7,480	257,482	13,994	9,815	134,338	43,620	1,100	33,533	149	3,880
$40,000 under $50,000	6,699	302,465	11,785	17,456	6,051	273,213	9,684	15,024	124,004	42,244	648	13,320	155	3,091
$50,000 under $75,000	10,166	617,690	16,585	35,156	9,139	553,126	15,046	29,109	240,003	73,185	1,027	13,517	366	4,660
$75,000 under $100,000	5,487	477,483	16,102	15,925	5,103	444,216	15,592	15,252	188,984	52,006	384	4,242	28	1,619
$100,000 under $250,000	10,551	1,630,048	42,155	81,785	9,669	1,498,077	39,301	66,614	578,169	131,606	882	29,892	4	4,910
$250,000 under $500,000	2,901	974,678	18,636	49,342	2,688	905,883	17,750	47,353	254,793	68,406	213	6,838	-	1,329
$500,000 under $1,000,000	1,289	848,939	13,605	73,668	1,038	683,485	7,488	52,245	184,615	36,699	251	49,280	-	4,841
$1,000,000 or more	172	269,485	2,933	15,834	135	220,259	2,466	15,273	62,106	7,491	37	1,072	-	696
Receipts not reported	4,065	-	1,147	1,075	-	-	-	-	-	-	4,065	-	315	3,881
TRANSPORTATION, COMMUNICATION, AND SANITARY SERVICES														
Total	286,672	4,100,142	395,346	33,596	230,182	3,431,151	298,325	19,094	2,723,539	666,687	56,490	473,615	1,891	96,609
Under $1,000	24,165	13,811	4,013	162	13,675	8,706	702	131	8,285	4,162	10,490	4,769	120	6,595
$1,000 under $2,000	30,814	46,165	7,455	662	22,862	34,516	3,519	95	31,768	14,147	7,952	9,834	271	6,574
$2,000 under $3,000	27,056	67,014	8,734	58	21,815	53,853	5,151	58	50,338	22,516	5,241	12,032	18	5,041
$3,000 under $4,000	26,809	93,841	12,526	189	23,095	80,658	7,807	189	76,286	33,059	3,714	12,285	-	3,886
$4,000 under $5,000	17,860	79,380	9,961	18	15,127	67,164	6,604	-	63,123	29,356	2,733	10,017	-	4,328
$5,000 under $7,000	30,772	183,796	21,039	1,217	25,676	153,190	15,041	803	141,863	61,798	5,096	27,951	1	7,308
$7,000 under $10,000	32,116	270,996	32,645	927	27,151	228,487	24,021	143	215,635	81,435	4,965	38,734	4	8,594
$10,000 under $15,000	34,133	418,853	53,234	739	28,265	347,624	37,471	613	316,779	96,702	5,868	61,577	67	11,689
$15,000 under $20,000	18,959	325,446	40,184	1,775	16,356	280,571	31,873	1,775	256,019	70,540	2,603	40,973	-	6,129
$20,000 under $25,000	9,132	203,309	22,672	2,103	8,111	180,213	18,724	2,103	150,198	34,893	1,021	19,838	-	2,073
$25,000 under $30,000	6,997	191,431	20,184	1,651	6,283	171,756	17,391	1,651	150,366	33,557	714	12,861	-	1,767
$30,000 under $40,000	7,303	255,170	25,898	675	6,484	226,021	22,566	545	186,003	34,695	819	18,406	-	3,332
$40,000 under $50,000	4,131	187,735	19,044	668	3,675	167,941	16,517	668	134,871	26,677	456	18,478	-	1,186
$50,000 under $75,000	6,334	390,700	34,283	11,100	4,704	290,626	21,805	476	233,706	35,211	1,630	80,034	-	6,272
$75,000 under $100,000	2,533	216,965	14,160	2,209	2,159	185,899	12,368	2,209	119,403	19,536	374	22,804	1,341	4,192
$100,000 under $250,000	3,888	574,735	40,863	1,777	3,672	539,206	35,576	1,777	390,166	45,684	216	34,699	9	4,018
$250,000 under $500,000	1,130	359,575	23,889	5,062	893	281,830	18,589	4,831	158,708	16,021	237	42,201	-	2,397
$500,000 under $1,000,000	270	202,363	2,226	2,110	168	115,434	1,300	533	28,019	5,857	102	4,721	-	6,399
$1,000,000 or more	12	18,857	1,460	494	11	17,456	1,300	494	12,003	841	1	1,401	-	39
Receipts not reported	2,258	-	876	-	-	-	-	-	-	-	2,258	-	60	4,790

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

SOLE PROPRIETORSHIPS

Table 3.—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, DEPRECIATION, INVENTORY, GROSS PROFIT, NET PROFIT, GROSS LOSS, AND NET LOSS, BY INDUSTRIAL DIVISION AND SIZE OF BUSINESS RECEIPTS—Continued

Industrial division and size of business receipts	Businesses with and without net profit				Businesses with net profit						Businesses without net profit			
	Number of businesses	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Inventory, end-of-year (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Inventory, end-of-year (Thousand dollars)	Gross profit (Thousand dollars)	Net profit (Thousand dollars)	Number of businesses	Gross profit (Thousand dollars)	Gross loss (Thousand dollars)	Net loss (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
WHOLESALE AND RETAIL TRADE														
Total	1,942,804	85,639,324	1,225,264	7,891,026	1,568,917	76,427,840	1,010,470	6,749,554	19,714,267	6,194,923	373,887	1,848,221	53,056	615,139
Under $1,000	144,869	70,453	8,632	22,846	81,302	43,461	1,353	5,619	32,043	20,458	63,567	10,801	5,803	30,283
$1,000 under $2,000	104,385	151,892	9,981	26,715	71,595	104,459	3,966	8,619	72,027	43,305	32,790	16,310	4,014	23,234
$2,000 under $3,000	84,311	208,173	10,729	67,707	58,987	145,801	5,121	46,509	91,716	51,462	25,324	20,585	4,147	26,512
$3,000 under $4,000	69,119	241,062	12,802	34,882	51,890	181,274	7,033	20,836	106,826	55,394	17,229	18,995	1,776	17,932
$4,000 under $5,000	62,200	279,285	13,470	29,014	45,875	205,630	8,365	18,002	119,454	63,207	16,325	22,620	2,179	16,610
$5,000 under $7,000	105,449	631,079	23,512	66,338	80,838	483,356	16,678	37,918	268,165	139,823	24,611	37,742	2,626	24,005
$7,000 under $10,000	132,624	1,122,475	36,221	122,003	105,667	893,758	25,997	77,889	448,998	222,258	26,957	56,563	6,657	40,537
$10,000 under $15,000	172,357	2,133,994	63,840	248,222	138,857	1,720,439	47,088	166,226	761,544	352,006	33,500	97,806	8,220	56,447
$15,000 under $20,000	134,076	2,328,613	55,609	250,820	112,510	1,954,864	41,972	201,501	772,274	316,270	21,566	88,376	2,886	42,953
$20,000 under $25,000	111,996	2,509,836	53,774	235,891	96,225	2,156,553	44,400	191,522	744,508	307,698	15,771	69,434	3,160	32,244
$25,000 under $30,000	88,990	2,443,358	49,878	234,521	76,307	2,094,564	41,334	191,569	709,369	274,781	12,683	73,691	1,762	27,542
$30,000 under $40,000	152,040	5,272,654	100,152	579,935	135,694	4,714,099	81,954	496,113	1,520,027	550,121	16,346	135,345	1,679	40,269
$40,000 under $50,000	111,418	4,995,600	80,861	488,491	98,654	4,424,939	67,960	414,586	1,268,130	434,598	12,764	134,381	1,968	33,468
$50,000 under $75,000	170,729	10,455,425	146,698	1,013,948	155,576	9,539,753	127,663	893,528	2,615,774	844,671	15,153	194,515	2,333	53,120
$75,000 under $100,000	92,989	8,039,735	107,315	782,289	84,422	7,307,304	90,103	674,656	1,881,709	564,941	8,567	144,871	1,595	39,691
$100,000 under $250,000	146,966	22,146,725	271,245	1,903,418	135,550	20,416,293	245,078	1,721,802	5,071,827	1,259,564	11,416	344,152	519	56,013
$250,000 under $500,000	30,937	10,385,720	111,113	761,599	28,040	9,415,730	97,797	684,470	1,931,186	409,312	2,897	160,689	-	22,861
$500,000 under $1,000,000	9,390	6,209,047	46,186	418,013	8,380	5,521,824	38,663	366,904	853,047	169,437	1,010	76,624	-	10,907
$1,000,000 or more	2,897	6,014,198	20,953	600,853	2,546	5,103,739	17,945	531,285	445,643	115,617	351	144,721	-	5,065
Receipts not reported	15,062	-	2,293	3,521	(1)	-	(1)	(1)	-	(1)	15,060	-	1,732	15,446
Wholesale Trade														
Total	328,130	16,973,390	229,720	912,537	276,531	15,384,621	191,997	797,814	3,821,660	1,503,539	51,599	247,194	6,186	94,282
Under $1,000	29,973	14,076	2,092	2,837	17,994	9,395	363	310	8,165	5,141	11,979	2,601	712	7,096
$1,000 under $2,000	26,791	39,327	3,607	3,652	20,170	29,693	1,372	527	25,172	15,862	6,621	5,535	523	6,591
$2,000 under $3,000	18,465	45,624	3,428	3,416	14,318	35,556	1,922	1,308	30,096	17,292	4,147	5,144	692	4,947
$3,000 under $4,000	18,049	62,596	4,879	4,040	15,215	52,942	3,427	2,945	45,080	23,412	2,834	6,720	397	3,756
$4,000 under $5,000	16,174	72,075	5,906	3,499	13,136	58,651	4,524	1,778	50,081	27,149	3,038	7,882	196	4,361
$5,000 under $7,000	24,608	146,744	8,032	4,123	22,409	133,225	7,173	2,810	109,766	57,983	2,199	7,653	73	3,205
$7,000 under $10,000	30,432	256,266	12,636	8,474	27,553	231,993	11,291	5,019	184,541	101,279	2,879	9,299	1,849	6,760
$10,000 under $15,000	29,291	359,414	16,402	20,609	26,936	330,754	14,936	7,578	256,532	140,011	2,355	11,395	852	5,816
$15,000 under $20,000	18,934	327,959	12,711	17,924	16,654	288,699	9,364	14,611	191,739	94,401	2,280	13,231	62	7,593
$20,000 under $25,000	15,468	344,151	9,144	16,660	14,405	321,162	8,247	13,816	184,920	94,331	1,810	9,264	476	5,117
$25,000 under $30,000	9,922	272,867	6,388	12,510	9,175	251,682	5,883	10,782	138,274	68,476				
$30,000 under $40,000	13,770	474,234	11,274	29,793	12,339	426,381	9,006	25,149	207,946	99,343	1,431	16,720	8	4,089
$40,000 under $50,000	11,524	511,669	9,690	27,590	10,295	456,285	9,007	23,100	170,306	72,494	1,229	8,477	40	1,032
$50,000 under $75,000	16,927	1,044,228	15,135	62,650	15,919	983,900	13,838	56,909	347,554	143,317	1,181	20,003	124	6,516
$75,000 under $100,000	8,986	782,186	10,960	49,290	8,813	767,596	10,711	47,840	232,502	74,840				
$100,000 under $250,000	21,033	3,323,668	47,913	191,858	19,112	3,019,938	38,689	182,543	678,102	204,873	1,921	60,652	9	12,444
$250,000 under $500,000	8,100	2,775,318	26,711	122,895	7,378	2,531,247	23,826	112,511	444,364	111,936	722	30,941	-	2,471
$500,000 under $1,000,000	3,519	2,375,025	14,986	121,226	3,178	2,131,466	12,217	117,395	299,730	67,945	341	20,359	-	4,657
$1,000,000 or more	1,672	3,745,963	7,077	207,879	1,530	3,324,056	6,201	170,883	216,790	83,454	142	11,318	-	2,860
Receipts not reported	4,492	-	749	1,612	(1)	-	(1)	(1)	-	(1)	4,490	-	173	4,971
Retail Trade														
Total	1,563,939	65,157,786	939,192	6,373,216	1,252,290	57,827,965	769,440	5,380,096	15,139,153	4,479,633	311,649	1,539,060	45,314	504,858
Under $1,000	110,980	54,828	6,290	18,758	62,085	33,463	981	5,186	23,596	15,166	48,895	7,995	4,628	21,990
$1,000 under $2,000	74,507	108,279	5,872	22,561	49,998	72,659	2,525	7,898	45,597	26,805	24,509	10,101	3,345	15,426
$2,000 under $3,000	63,637	157,218	6,971	62,913	43,038	106,302	2,995	44,720	59,161	32,697	20,599	15,023	3,270	21,088
$3,000 under $4,000	49,700	173,537	7,752	29,393	35,375	123,652	3,448	16,474	59,264	30,862	14,325	12,175	1,379	14,109
$4,000 under $5,000	44,672	201,072	7,368	25,090	31,691	142,266	3,740	16,098	66,910	34,801	12,981	14,278	1,983	12,110
$5,000 under $7,000	78,130	468,173	14,526	59,983	56,465	338,357	8,679	34,353	150,998	77,695	21,665	28,893	2,552	19,927
$7,000 under $10,000	100,222	849,751	22,631	111,717	76,350	646,915	14,275	71,093	256,862	117,214	23,872	46,262	4,808	33,482
$10,000 under $15,000	139,402	1,729,087	46,198	218,379	108,868	1,351,699	31,391	151,530	488,854	203,658	30,534	84,554	7,168	49,886
$15,000 under $20,000	112,450	1,953,007	41,570	223,916	93,548	1,625,486	31,525	177,938	563,667	214,563	18,902	72,681	2,824	34,124
$20,000 under $25,000	94,150	2,113,590	42,880	211,258	79,545	1,785,459	34,405	169,798	537,477	205,405	14,605	64,451	2,675	29,093
$25,000 under $30,000	77,740	2,133,730	42,395	219,321	66,178	1,816,307	34,687	178,593	559,412	202,029	11,562	66,767	1,762	24,416
$30,000 under $40,000	134,630	4,673,029	85,180	536,869	119,817	4,165,919	69,324	458,203	1,264,061	435,304	14,813	118,193	1,671	35,871
$40,000 under $50,000	96,332	4,325,315	67,856	441,809	85,442	3,839,034	56,999	375,526	1,061,769	348,034	10,890	118,603	1,847	31,093
$50,000 under $75,000	149,648	9,157,567	126,184	928,845	136,113	8,341,533	109,496	817,397	2,198,897	678,087	13,535	172,977	2,209	45,711
$75,000 under $100,000	81,303	7,025,103	92,470	688,245	73,089	6,322,295	75,906	586,885	1,591,971	471,163	8,214	134,419	1,595	38,997
$100,000 under $250,000	119,238	17,772,378	208,360	1,606,937	110,390	16,445,798	192,742	1,445,949	4,181,223	998,445	8,848	258,917	510	40,225
$250,000 under $500,000	20,685	6,879,788	73,837	577,141	18,682	6,220,703	63,872	514,096	1,328,634	268,906	2,003	123,103	-	19,141
$500,000 under $1,000,000	5,392	3,520,680	26,629	266,107	4,723	3,077,016	21,875	218,829	492,756	90,748	669	56,265	-	6,250
$1,000,000 or more	1,102	1,861,654	12,707	122,102	893	1,373,102	10,575	89,530	208,044	28,051	209	133,403	-	2,205
Receipts not reported	10,019	-	1,516	1,872	-	-	-	-	-	-	10,019	-	1,088	9,714

Footnote at end of table. See text for explanatory statements and "Description of the Sample and Limitations of the Data."

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SOLE PROPRIETORSHIPS

Table 3.—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, DEPRECIATION, INVENTORY, GROSS PROFIT, NET PROFIT, GROSS LOSS, AND NET LOSS, BY INDUSTRIAL DIVISION AND SIZE OF BUSINESS RECEIPTS—Continued

Industrial division and size of business receipts	Businesses with and without net profit				Businesses with net profit						Businesses without net profit			
	Number of businesses	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Inventory, end-of-year (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Inventory, end-of-year (Thousand dollars)	Gross profit (Thousand dollars)	Net profit (Thousand dollars)	Number of businesses	Gross profit (Thousand dollars)	Gross loss (Thousand dollars)	Net loss (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Wholesale and Retail Trade Not Allocable														
Total	50,735	3,508,148	56,352	605,273	40,096	3,215,254	49,033	571,644	753,454	211,751	10,639	61,967	1,556	15,999
Under $1,000	3,916	1,549	250	1,251	1,223	603	9	123	282	151	2,693	205	463	1,197
$1,000 under $2,000	3,087	4,286	502	502	1,427	2,107	69	194	1,258	638	1,660	674	146	1,217
$2,000 under $3,000	2,209	5,331	330	1,378	1,631	3,943	204	481	2,459	1,473				
$3,000 under $4,000	1,370	4,929	171	1,449	1,300	4,680	158	1,417	2,482	1,120	954	978	185	683
$4,000 under $5,000	1,354	6,138	196	425	1,048	4,713	101	126	2,463	1,257				
$5,000 under $7,000	2,711	16,162	954	2,232	1,964	11,774	826	755	7,401	4,145	953	2,198	1	1,168
$7,000 under $10,000	1,970	16,458	954	1,812	1,764	14,850	431	1,777	7,595	3,765				
$10,000 under $15,000	3,664	45,493	1,240	9,234	3,053	37,986	761	7,118	16,158	8,337				
$15,000 under $20,000	2,692	47,647	1,328	8,980	2,308	40,679	1,083	8,952	16,868	7,306	1,098	4,810	209	2,208
$20,000 under $25,000	2,378	52,095	1,750	7,973	2,275	49,932	1,748	7,908	22,111	7,962				
$25,000 under $30,000	1,328	36,761	1,095	2,690	954	26,575	764	2,194	11,683	4,276				
$30,000 under $40,000	3,640	125,391	3,698	13,273	3,538	121,799	3,624	12,761	48,020	15,474	1,121	9,887	81	2,585
$40,000 under $50,000	3,562	158,616	3,315	19,092	2,917	129,620	1,954	15,960	36,055	14,070				
$50,000 under $75,000	4,154	253,630	5,379	22,453	3,544	214,320	4,329	19,222	69,323	23,267	(1)	(1)	(1)	(1)
$75,000 under $100,000	2,700	232,446	3,885	44,754	2,520	217,413	3,486	39,931	57,236	18,938	(1)	(1)	(1)	(1)
$100,000 under $250,000	6,695	1,050,679	14,972	104,623	6,048	950,557	13,647	93,310	212,502	56,246	647	24,583	-	3,344
$250,000 under $500,000	2,152	730,614	10,565	61,563	1,980	663,780	10,099	57,863	158,188	28,470	172	6,645	-	1,249
$500,000 under $1,000,000	479	313,342	4,571	30,680	479	313,342	4,571	30,680	60,561	10,744	-	-	-	-
$1,000,000 or more	123	406,581	1,169	270,872	123	406,581	1,169	270,872	20,809	4,112	-	-	-	-
Receipts not reported	551	-	28	37	-	-	-	-	-	-	551	-	471	761
FINANCE, INSURANCE AND REAL ESTATE														
Total	461,649	5,275,142	224,224	Not applicable	379,812	4,854,228	166,383	Not applicable	3,547,825	1,678,067	81,837	248,659	4,516	129,870
Under $1,000	86,905	43,509	10,902		51,464	28,538	1,931		27,964	15,846	35,441	14,442	328	23,039
$1,000 under $2,000	62,330	90,874	12,610		51,541	75,656	6,722		74,273	40,293	10,789	14,670	228	12,253
$2,000 under $3,000	43,566	106,881	12,560		37,563	92,439	8,532		90,333	47,176	6,003	13,359	3	8,972
$3,000 under $4,000	34,606	120,469	11,020		31,064	108,279	8,422		106,314	59,810	3,542	11,439	13	5,240
$4,000 under $5,000	27,204	122,410	11,521		25,132	113,305	9,710		111,419	63,123	2,072	9,073	-	11,926
$5,000 under $7,000	43,649	258,727	19,434		40,149	238,714	14,916		232,796	134,779	3,500	17,516	6	5,370
$7,000 under $10,000	42,396	357,312	21,622		39,332	331,500	18,453		322,341	186,961	3,064	21,521	307	8,138
$10,000 under $15,000	38,637	474,261	25,695		37,334	458,050	22,343		441,342	256,617	1,303	12,358	113	4,991
$15,000 under $20,000	21,603	374,694	17,510		20,038	347,193	13,904		328,203	177,023	1,565	21,852	278	8,564
$20,000 under $25,000	12,103	271,257	11,292		11,199	250,985	9,171		227,289	116,064	904	10,700	370	3,455
$25,000 under $30,000	8,662	235,657	9,147		8,304	225,868	7,308		207,417	103,079				
$30,000 under $40,000	9,636	335,420	13,123		8,946	312,182	11,072		287,480	131,323	1,228	24,029	359	7,340
$40,000 under $50,000	5,450	244,406	9,942		5,270	236,287	7,026		197,737	78,696				
$50,000 under $75,000	6,229	370,102	11,003		5,356	320,363	8,878		273,380	108,755	1,221	39,531	534	9,469
$75,000 under $100,000	2,513	216,593	4,104		2,165	187,475	3,674		135,007	49,818				
$100,000 under $250,000	4,386	640,619	16,545		4,127	604,228	11,766		337,247	85,302	337	34,892	42	4,204
$250,000 under $500,000	651	211,947	2,992		573	186,661	1,601		82,584	13,780				
$500,000 under $1,000,000	130	88,040	314		130	88,040	314		21,125	4,447	-	-	-	-
$1,000,000 or more	161	711,964	1,814		125	648,465	640		43,574	5,175	36	3,277	-	1,584
Receipts not reported	10,832	-	1,074		-	-	-		-	-	10,832	-	1,935	15,325
SERVICES														
Total	2,075,689	24,355,060	1,166,927	457,883	1,797,608	22,882,767	942,764	385,844	18,577,788	8,947,154	278,081	972,820	9,423	366,978
Under $1,000	360,924	188,421	26,632	7,752	257,370	145,937	7,046	2,992	133,047	91,291	103,554	32,439	2,474	61,813
$1,000 under $2,000	285,903	415,927	34,093	8,605	242,763	354,603	18,433	5,111	316,612	195,583	43,140	46,146	958	36,710
$2,000 under $3,000	184,599	454,990	31,511	10,543	163,970	404,723	20,219	7,107	355,907	212,595	20,629	36,539	1,949	24,203
$3,000 under $4,000	146,914	510,796	31,724	8,476	132,225	460,330	22,204	5,437	405,503	247,917	14,689	36,074	566	22,156
$4,000 under $5,000	114,810	514,099	31,286	8,170	105,276	471,146	21,274	7,072	416,195	251,434	9,534	32,736	663	16,671
$5,000 under $7,000	166,686	987,958	56,703	16,120	151,021	894,941	39,228	11,200	769,877	449,480	15,665	64,904	644	28,678
$7,000 under $10,000	161,439	1,357,920	81,463	27,062	148,770	1,251,258	61,914	22,173	1,056,863	544,251	12,669	75,247	27	24,607
$10,000 under $15,000	168,221	2,080,256	118,267	34,492	156,036	1,931,164	91,407	30,935	1,611,253	800,920	12,185	108,528	61	26,394
$15,000 under $20,000	108,508	1,881,441	97,991	31,609	102,365	1,775,410	82,802	26,599	1,466,328	700,707	6,143	71,317	726	16,939
$20,000 under $25,000	79,296	1,770,906	89,541	21,185	75,701	1,691,631	79,349	19,722	1,396,508	675,275	3,595	53,335	-	10,814
$25,000 under $30,000	60,983	1,670,105	76,180	23,845	58,037	1,589,858	65,892	20,584	1,341,415	657,905	2,946	57,416	-	7,812
$30,000 under $40,000	77,452	2,677,709	111,153	40,849	74,087	2,564,216	98,659	34,222	2,161,067	1,102,473	3,365	66,978	43	14,947
$40,000 under $50,000	46,612	2,077,926	91,356	42,725	44,240	1,973,578	80,398	33,778	1,638,647	831,640	2,372	77,529	26	11,666
$50,000 under $75,000	53,158	3,183,286	122,092	46,297	51,633	3,090,066	113,067	42,699	2,544,069	1,213,525	1,525	68,875	87	10,665
$75,000 under $100,000	17,668	1,515,410	60,879	23,993	17,229	1,478,204	56,218	23,670	1,119,301	441,736	439	26,851	-	4,427
$100,000 under $250,000	16,078	2,287,131	83,410	83,692	15,052	2,133,042	71,267	70,953	1,412,471	443,557	1,275	113,616	-	21,233
$250,000 under $500,000	1,842	606,299	14,927	21,004	1,593	508,365	10,960	20,279	313,513	63,794				
$500,000 under $1,000,000	124	75,577	1,707	398	120	73,066	1,198	398	53,880	12,534	4	2,511	-	1,188
$1,000,000 or more	54	98,903	1,833	925	52	91,229	1,229	913	65,332	10,533	2	1,779	-	222
Receipts not reported	24,418	-	4,179	141	(1)	-	(1)	(1)	-	(1)	24,350	-	1,199	25,833
NATURE OF BUSINESS NOT ALLOCABLE	79,421	1,400,160	48,260	97,275	57,822	1,241,118	37,383	80,460	595,257	177,792	21,599	47,081	1,090	26,879

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

NOTE: See text for explanatory statements and "Description of the Sample and Limitations of the Data."
Businesses without net profit include 17,835 businesses with neither net profit nor net loss.

SOLE PROPRIETORSHIPS

Table 4.—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, DEPRECIATION, INVENTORY, GROSS PROFIT, NET PROFIT, GROSS LOSS, AND NET LOSS, BY INDUSTRIAL DIVISION AND SIZE OF NET PROFIT OR NET LOSS

Industrial division and size of net profit or loss	Businesses with net profit						Businesses without net profit					
	Number of businesses	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Inventory, end-of-year (Thousand dollars)	Gross profit (Thousand dollars)	Net profit (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Gross profit (Thousand dollars)	Gross loss (Thousand dollars)	Net loss (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
ALL INDUSTRIAL DIVISIONS												
Total	7,294,133	151,761,498	5,258,265	8,632,337	65,405,712	25,756,867	[1]1,947,622	19,219,915	1,653,823	5,842,164	406,195	3,059,877
Under $1,000	2,491,656	11,934,446	730,005	685,955	4,905,613	1,158,197	1,236,580	5,635,291	513,512	1,904,640	46,683	468,456
$1,000 under $2,000	1,410,448	13,834,119	723,161	783,463	5,863,225	2,040,194	347,803	3,105,521	308,406	967,142	57,889	489,757
$2,000 under $3,000	908,209	14,281,668	635,545	766,641	6,023,974	2,245,345	145,870	2,112,518	181,972	619,554	48,284	355,879
$3,000 under $4,000	627,832	13,609,829	546,410	737,691	5,561,253	2,175,640	72,373	1,344,509	121,656	359,334	30,806	249,841
$4,000 under $5,000	459,325	12,090,946	432,887	662,388	5,048,919	2,059,761	39,808	969,784	83,297	284,935	24,747	178,710
$5,000 under $6,000	308,725	10,313,408	324,059	626,616	4,299,356	1,688,954	21,633	699,417	54,749	201,473	11,837	118,249
$6,000 under $7,000	203,637	8,459,648	245,978	506,222	3,366,992	1,315,550	15,649	489,532	38,314	135,634	10,432	100,560
$7,000 under $8,000	155,406	6,964,861	220,929	445,312	2,952,826	1,160,785	13,707	583,560	38,673	93,071	9,935	101,846
$8,000 under $9,000	118,801	6,084,592	161,131	427,409	2,539,964	1,006,110	9,641	669,733	34,355	139,319	10,812	82,406
$9,000 under $10,000	93,737	5,634,101	145,628	333,476	2,281,123	888,287	6,176	309,913	14,514	86,544	10,319	58,270
$10,000 under $12,000	129,000	8,078,967	212,172	480,155	3,494,851	1,407,293	9,973	681,811	37,051	166,413	18,235	108,606
$12,000 under $15,000	116,824	8,510,250	224,955	485,711	3,850,079	1,562,673	8,779	458,750	36,890	137,396	17,921	116,899
$15,000 under $20,000	111,684	9,813,324	232,444	506,409	4,527,208	1,926,899	7,689	760,364	41,932	200,704	23,565	131,725
$20,000 under $25,000	60,537	6,358,288	131,271	553,123	2,975,492	1,353,814	3,346	142,283	20,942	63,332	11,866	74,971
$25,000 under $50,000	84,912	11,321,124	230,781	476,356	5,704,678	2,807,921	6,595	912,276	80,646	318,564	43,108	221,729
$50,000 under $100,000	12,091	3,273,393	51,064	111,316	1,601,729	764,661	1,441	202,555	23,061	63,792	15,450	99,869
$100,000 or more	1,309	1,198,534	9,845	44,094	408,430	194,783	559	142,098	23,853	100,317	14,306	102,104
AGRICULTURE, FORESTRY, AND FISHERIES												
Total	2,460,607	23,107,783	2,232,347	700,966	11,639,655	5,135,598	1,026,583	4,807,119	893,867	1,266,687	314,085	1,513,652
Under $1,000	1,066,550	3,682,187	419,125	86,727	1,734,692	495,611	654,854	1,812,478	304,410	585,754	37,094	260,958
$1,000 under $2,000	557,816	3,987,679	409,922	79,446	1,937,668	799,610	193,825	838,342	175,051	240,467	46,843	271,728
$2,000 under $3,000	314,903	3,313,563	341,872	116,923	1,705,355	775,466	78,681	546,929	101,676	129,010	38,180	191,486
$3,000 under $4,000	184,170	2,719,318	263,110	85,970	1,348,878	634,522	35,000	316,786	62,113	70,335	23,361	121,059
$4,000 under $5,000	125,756	2,147,910	209,131	52,641	1,147,418	563,818	19,032	205,177	38,912	35,274	16,379	85,152
$5,000 under $6,000	68,932	1,433,779	129,841	47,775	743,295	375,600	7,618	183,480	25,327	46,969	7,550	41,545
$6,000 under $7,000	38,092	976,891	81,083	39,151	493,087	246,278	7,135	110,169	19,253	19,932	8,173	45,877
$7,000 under $8,000	26,173	736,853	71,837	32,637	393,295	195,120	6,219	113,426	21,181	20,503	7,656	46,370
$8,000 under $9,000	18,096	567,581	49,268	31,515	299,731	153,359	4,336	84,438	15,472	17,024	9,490	36,882
$9,000 under $10,000	13,238	447,099	36,369	18,898	237,527	125,542	2,686	69,667	7,391	9,023	7,071	25,393
$10,000 under $12,000	15,623	589,252	53,614	17,748	343,155	170,570	4,511	109,398	18,962	18,707	11,676	49,308
$12,000 under $15,000	13,110	638,029	55,100	15,181	355,150	174,657	3,815	71,739	15,864	7,240	14,157	51,261
$15,000 under $20,000	9,577	758,567	48,295	18,386	368,221	164,212	3,020	117,101	18,684	14,899	14,159	50,899
$20,000 under $25,000	3,766	303,981	21,061	22,760	167,033	83,486	1,657	27,257	11,881	3,899	9,509	37,158
$25,000 under $50,000	4,186	525,362	34,517	27,445	272,494	134,560	3,220	126,558	35,175	23,320	34,787	111,072
$50,000 under $100,000	575	253,514	7,005	6,780	79,238	37,058	750	36,706	15,303	8,257	15,024	51,999
$100,000 or more	44	26,218	1,197	983	13,418	6,129	224	37,468	7,212	16,074	12,976	35,505
MINING												
Total	21,702	752,529	53,074	6,187	568,533	115,288	13,847	456,650	54,898	407,093	4,911	127,868
Under $1,000	6,244	59,014	7,423	1	50,115	2,349	5,348	15,523	1,982	13,094	61	1,978
$1,000 under $2,000	3,434	31,619	2,371	109	26,847	4,872	1,651	11,752	1,646	6,723	200	2,346
$2,000 under $3,000	2,896	39,599	3,636	379	30,435	7,137	1,889	16,578	3,485	15,364	32	4,640
$3,000 under $4,000	1,335	30,703	1,280	1,286	16,985	4,766	1,503	33,360	2,929	25,715	96	6,355
$4,000 under $5,000	1,483	79,891	5,871	467	53,728	6,739						
$5,000 under $6,000	974	25,139	1,094	24	16,819	5,415						
$6,000 under $7,000	1,115	58,788	4,435	1,677	48,414	7,943	1,131	16,058	2,895	13,615	64	7,749
$7,000 under $8,000												
$8,000 under $9,000	1,320	58,102	5,217	641	57,511	11,767						
$9,000 under $10,000												
$10,000 under $12,000	635	34,609	3,385	3	33,173	6,879	484	79,187	3,832	67,605	850	5,276
$12,000 under $15,000	879	74,573	2,982	149	46,799	11,674						
$15,000 under $20,000	516	38,694	3,239	194	34,405	9,072	607	14,288	3,093	5,360	972	10,613
$20,000 under $25,000	238	24,203	1,976	230	18,655	5,474	219	5,703	486	5,668	34	5,251
$25,000 under $50,000	480	132,705	6,992	852	82,696	15,148	497	153,883	23,455	153,443	1,426	18,079
$50,000 under $100,000	117	30,132	2,431	35	26,431	7,150	297	45,500	2,772	40,978	340	20,222
$100,000 or more	36	34,758	742	140	25,520	8,903	221	64,818	8,323	59,528	836	45,359
CONSTRUCTION												
Total	620,000	13,193,818	339,296	396,124	5,637,499	2,112,771	58,456	1,293,858	64,105	359,589	11,692	114,976
Under $1,000	163,060	713,018	32,722	31,695	327,611	85,410	35,178	290,589	15,046	96,491	559	12,191
$1,000 under $2,000	126,956	882,591	35,045	36,232	443,465	187,205	10,182	179,700	14,010	69,136	625	14,335
$2,000 under $3,000	89,542	1,111,549	31,552	27,924	519,933	221,480	3,610	95,999	8,182	36,234	315	9,084
$3,000 under $4,000	71,462	1,188,754	43,492	22,466	564,272	247,280	1,652	103,184	3,689	13,013	579	5,480
$4,000 under $5,000	47,368	1,108,188	26,688	18,495	532,178	211,218	2,254	56,209	2,783	18,672	1,434	10,037
$5,000 under $6,000	31,341	936,443	21,471	36,245	458,333	171,798	1,282	78,164	3,960	17,958	307	7,016
$6,000 under $7,000	20,291	819,204	19,102	28,673	352,047	130,732	659	25,623	2,115	5,623	612	4,139
$7,000 under $8,000	16,300	772,639	17,654	32,267	329,568	121,654						
$8,000 under $9,000	11,832	573,849	12,584	10,432	301,392	100,079	1,299	101,217	3,003	26,422	-	11,225
$9,000 under $10,000	9,134	621,707	14,433	12,485	227,866	86,187						
$10,000 under $12,000	10,606	908,430	16,834	32,773	334,705	115,390	602	37,436	1,761	5,109	1,483	6,656
$12,000 under $15,000	8,167	849,535	16,650	28,563	300,703	108,984	557	43,133	3,693	12,151	425	7,500
$15,000 under $20,000	7,245	975,320	20,765	25,211	358,066	124,043	727	48,516	3,110	27,767	2,225	12,568
$20,000 under $25,000	3,227	537,174	8,275	18,709	174,484	71,189						
$25,000 under $50,000	3,010	895,333	17,102	27,222	313,642	98,077	443	231,366	2,548	29,477	3,128	14,294
$50,000 under $100,000	432	253,177	3,702	6,389	78,086	28,252	448	(2)	(2)	(2)	(2)	(2)
$100,000 or more	27	46,907	1,225	343	21,148	3,793	2	1,232	137	46	-	234

Footnotes at end of table. See text for explanatory statements and "Description of the Sample and Limitations of the Data."

SOLE PROPRIETORSHIPS

Table 4.—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, DEPRECIATION, INVENTORY, GROSS PROFIT, NET PROFIT, GROSS LOSS, AND NET LOSS, BY INDUSTRIAL DIVISION AND SIZE OF NET PROFIT OR NET LOSS—Continued

Industrial division and size of net profit or loss	Businesses with net profit						Businesses without net profit					
	Number of businesses	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Inventory, end-of-year (Thousand dollars)	Gross profit (Thousand dollars)	Net profit (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Gross profit (Thousand dollars)	Gross loss (Thousand dollars)	Net loss (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
MANUFACTURING												
Total	157,483	5,870,264	178,223	294,108	2,401,349	728,587	36,842	729,564	36,257	218,399	5,531	67,906
Under $1,000	42,477	252,287	15,729	14,638	117,211	20,064	21,154	116,364	8,918	51,923	514	7,709
$1,000 under $2,000	27,176	287,511	15,014	10,491	148,638	39,190	7,206	120,678	6,402	36,061	724	10,078
$2,000 under $3,000	19,645	403,013	18,227	12,664	184,644	48,735	2,833	70,357	6,146	35,707	554	6,932
$3,000 under $4,000	13,126	324,692	14,288	16,836	151,978	45,772	1,909	34,227	2,187	10,136	51	6,705
$4,000 under $5,000	12,742	393,121	13,324	21,468	177,263	56,894	944	107,492	1,790	18,016	868	4,326
$5,000 under $6,000	7,780	372,909	9,603	12,003	139,976	42,391	519	18,890	1,328	9,988	434	3,102
$6,000 under $7,000	5,741	301,412	8,841	14,594	120,646	37,012						
$7,000 under $8,000	5,677	355,897	7,416	12,691	142,547	42,416	558	22,392	568	2,202	28	4,058
$8,000 under $9,000	3,748	268,727	8,634	12,079	110,175	31,602	453	37,581	1,999	19,707	657	3,944
$9,000 under $10,000	3,065	252,073	7,160	15,421	109,004	28,880						
$10,000 under $12,000	4,285	359,387	10,607	12,726	159,548	46,999	413	44,854	842	6,229	902	4,426
$12,000 under $15,000	3,430	349,069	10,686	14,794	133,768	46,193	442	83,884	2,580	16,565	-	6,031
$15,000 under $20,000	3,393	543,895	11,355	34,773	199,204	58,779	147	5,953	826	3,152	-	2,491
$20,000 under $25,000	1,825	315,420	7,977	12,928	121,092	40,757	259	64,367	2,530	8,636	743	7,674
$25,000 under $50,000	2,765	729,994	14,811	50,372	270,823	93,721						
$50,000 under $100,000	522	283,680	3,715	22,077	89,125	37,052	(2)	(2)	(2)	(2)	(2)	(2)
$100,000 or more	86	77,177	836	3,553	25,707	12,130	1	1,938	103	67	-	164
TRANSPORTATION, COMMUNICATION, AND SANITARY SERVICES												
Total	230,182	3,431,151	298,325	19,094	2,723,539	666,687	56,490	668,991	97,021	473,615	1,891	96,609
Under $1,000	70,621	361,236	44,674	1,565	304,640	33,271	33,518	166,255	30,003	149,223	136	13,161
$1,000 under $2,000	49,385	436,938	47,103	3,030	351,173	72,716	10,311	113,326	17,142	80,757	216	14,633
$2,000 under $3,000	35,273	347,823	33,873	1,994	292,813	86,842	4,823	49,455	8,669	31,566	138	12,100
$3,000 under $4,000	23,812	359,886	32,944	3,173	291,832	83,086	2,685	47,836	11,156	47,113	-	9,230
$4,000 under $5,000	16,379	293,008	22,683	1,505	234,106	73,273	1,625	40,895	7,122	31,594	2	7,455
$5,000 under $6,000	10,328	224,170	17,414	732	196,377	56,951	890	24,076	3,606	22,396	36	4,996
$6,000 under $7,000	5,816	234,628	20,185	1,264	161,252	37,562	1,029	33,310	3,280	31,162	-	6,951
$7,000 under $8,000	5,070	185,640	14,223	503	147,039	37,985						
$8,000 under $9,000	2,792	94,767	7,725	25	82,485	23,659	954	21,759	4,688	18,958	-	8,416
$9,000 under $10,000	2,483	108,864	9,231	955	84,493	23,534						
$10,000 under $12,000	2,912	137,604	8,971	198	109,049	31,722	231	61,499	5,441	41,575	13	2,807
$12,000 under $15,000	1,989	169,623	12,901	226	122,660	26,425						
$15,000 under $20,000	1,724	154,130	9,685	1,447	109,246	29,833						
$20,000 under $25,000	725	83,970	4,480	1,489	70,159	15,902						
$25,000 under $50,000	757	185,059	6,599	-	123,505	25,509	314	22,300	4,737	13,598	1,341	9,855
$50,000 under $100,000	101	42,231	4,834	494	32,746	6,603	109	88,245	1,097	5,638	9	6,831
$100,000 or more	15	11,574	800	494	9,964	1,814	1	35	80	35	-	174
WHOLESALE AND RETAIL TRADE												
Total	1,568,917	76,427,840	1,010,470	6,749,554	19,714,267	6,194,923	373,887	9,211,484	214,794	1,848,221	53,056	615,139
Under $1,000	431,953	5,213,919	89,176	496,198	1,195,560	194,597	222,981	2,544,869	61,967	558,760	5,851	82,824
$1,000 under $2,000	268,819	6,239,891	99,838	598,863	1,498,655	389,857	65,551	1,505,355	42,905	312,083	7,442	92,403
$2,000 under $3,000	198,125	7,020,499	110,065	557,740	1,808,634	491,132	32,125	1,066,062	23,771	227,606	7,237	78,286
$3,000 under $4,000	156,303	7,055,624	100,191	568,170	1,769,525	542,997	19,533	727,587	24,334	139,790	5,830	67,092
$4,000 under $5,000	121,087	6,393,988	81,650	540,139	1,609,304	543,765	8,291	436,068	11,446	96,559	5,145	37,511
$5,000 under $6,000	92,134	5,724,738	78,424	487,423	1,559,691	505,116	6,390	334,551	8,410	59,967	2,968	35,039
$6,000 under $7,000	65,294	4,786,749	60,960	398,597	1,231,905	421,920	4,113	279,222	5,408	45,201	1,293	26,685
$7,000 under $8,000	46,810	3,733,236	51,838	349,585	1,023,447	350,023	2,874	350,167	3,492	31,324	1,900	21,280
$8,000 under $9,000	35,699	3,443,018	38,688	335,234	866,063	302,102	1,616	413,658	2,692	44,193	989	13,763
$9,000 under $10,000	28,014	3,140,514	37,343	263,096	831,227	264,919	1,559	100,836	2,296	28,051	2,871	14,644
$10,000 under $12,000	38,448	4,468,514	57,895	400,450	1,244,210	419,428	2,889	367,013	4,952	45,702	2,699	31,290
$12,000 under $15,000	31,708	4,483,993	58,157	400,610	1,299,730	424,740	2,496	198,582	6,902	58,326	2,358	32,768
$15,000 under $20,000	25,882	4,853,740	55,085	402,378	1,357,567	447,527	1,824	536,263	8,288	133,080	3,447	31,289
$20,000 under $25,000	12,473	3,222,496	30,012	486,604	786,553	279,100	566	65,560	1,655	20,834	704	12,346
$25,000 under $50,000	14,063	4,907,438	51,177	357,264	1,263,214	446,257	990	253,311	3,338	39,220	2,301	30,875
$50,000 under $100,000	1,671	962,154	8,017	68,783	261,729	104,849	78	24,655	1,737	2,600	21	4,563
$100,000 or more	434	777,329	1,954	38,420	107,253	66,594	11	7,725	701	4,925	-	2,481
Wholesale Trade												
Total	276,531	15,384,621	191,997	797,814	3,821,660	1,503,539	51,599	1,588,769	37,723	247,194	6,186	94,282
Under $1,000	62,587	839,952	13,547	26,714	152,604	28,221	31,318	283,485	9,130	73,034	793	11,354
$1,000 under $2,000	44,038	794,317	17,279	36,699	222,483	64,505	7,100	106,062	4,991	25,636	791	9,893
$2,000 under $3,000	29,785	804,206	14,906	28,561	211,714	73,577	4,759	200,883	5,018	36,250	883	11,618
$3,000 under $4,000	25,132	941,571	17,687	40,504	228,625	88,368	2,469	117,502	5,630	21,872	316	8,680
$4,000 under $5,000	21,985	1,074,192	13,592	38,181	232,934	98,371	1,736	99,056	3,403	18,507	1,565	7,954
$5,000 under $6,000	18,329	901,081	13,515	43,582	234,970	100,558	1,371	17,854	1,568	8,049	62	8,435
$6,000 under $7,000	13,549	775,198	10,683	53,293	218,342	87,774						
$7,000 under $8,000	10,250	551,201	9,732	37,304	172,548	76,674	755	247,628	646	7,823	614	5,592
$8,000 under $9,000	7,286	777,337	5,839	91,233	136,459	61,608	626	66,031	1,547	25,593	852	5,508
$9,000 under $10,000	6,165	563,421	7,645	22,348	158,691	58,111						
$10,000 under $12,000	8,688	895,070	10,353	34,648	234,634	94,862	972	108,498	2,816	15,240	40	11,665
$12,000 under $15,000	8,649	1,050,183	12,983	62,745	302,994	115,808						
$15,000 under $20,000	8,369	1,406,091	16,079	64,639	396,965	145,026	288	274,373	943	2,467	263	5,003
$20,000 under $25,000	4,505	897,643	8,492	46,911	245,650	100,740	(2)	(2)	(2)	(2)	(2)	(2)
$25,000 under $50,000	5,871	1,955,726	15,598	107,979	462,670	188,575	187	57,163	1,291	7,575	-	6,199
$50,000 under $100,000	944	459,454	3,055	28,873	121,211	58,806	8	5,466	168	562	-	490
$100,000 or more	399	697,978	1,012	33,600	88,166	61,955	6	4,091	509	4,091	-	1,800

Footnote at end of table. See text for explanatory statements and "Description of the Sample and Limitations of the Data."

SOLE PROPRIETORSHIPS

Table 4.—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, DEPRECIATION, INVENTORY, GROSS PROFIT, NET PROFIT, GROSS LOSS, AND NET LOSS BY INDUSTRIAL DIVISION AND SIZE OF NET PROFIT OR NET LOSS—Continued

Industrial division and size of net profit or loss	Businesses with net profit						Businesses without net profit					
	Number of businesses	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Inventory, end-of-year (Thousand dollars)	Gross profit (Thousand dollars)	Net profit (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Gross profit (Thousand dollars)	Gross loss (Thousand dollars)	Net loss (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
WHOLESALE AND RETAIL TRADE--Continued												
Retail Trade												
Total	1,252,290	57,827,965	769,440	5,380,096	15,139,153	4,479,633	311,649	7,329,821	169,752	1,539,060	45,314	504,858
Under $1,000	360,874	4,271,075	73,394	455,948	1,019,286	163,016	185,940	2,210,166	51,250	475,888	4,782	69,639
$1,000 under $2,000	219,879	5,278,507	80,066	549,911	1,243,262	317,911	56,146	1,365,891	36,603	278,131	6,238	79,530
$2,000 under $3,000	163,083	5,996,354	90,559	506,980	1,531,677	404,443	26,033	759,660	16,837	165,844	5,940	63,400
$3,000 under $4,000	127,031	5,896,765	77,791	507,603	1,483,612	440,436	16,477	586,749	18,086	112,174	5,514	56,482
$4,000 under $5,000	96,595	5,209,751	65,357	465,707	1,342,103	434,311	6,484	335,638	8,013	77,777	3,455	29,239
$5,000 under $6,000	70,888	4,620,301	61,754	419,804	1,273,314	388,425	5,839	324,330	7,402	56,980	2,962	31,994
$6,000 under $7,000	49,355	3,726,059	44,769	309,686	948,836	318,511	3,155	256,133	4,270	35,972	1,237	20,448
$7,000 under $8,000	35,031	3,019,614	39,425	303,200	812,939	261,954	1,913	95,545	2,515	20,891	1,286	14,122
$8,000 under $9,000	26,647	2,531,985	30,941	238,468	690,183	225,569	1,136	353,255	1,163	25,363	989	9,702
$9,000 under $10,000	20,930	2,425,413	26,225	220,800	628,172	198,134	1,277	80,013	2,132	20,440	1,701	12,01[illegible]
$10,000 under $12,000	28,599	3,412,339	45,951	347,767	970,182	311,789	2,269	262,932	3,612	35,699	2,698	24,631
$12,000 under $15,000	21,794	3,188,618	42,105	316,635	940,403	291,966	2,041	169,788	5,209	49,764	2,318	26,705
$15,000 under $20,000	15,804	3,073,768	34,112	294,261	856,771	273,054	1,534	261,021	7,344	130,602	3,184	26,249
$20,000 under $25,000	7,488	1,944,804	19,865	169,119	510,715	167,738	562	64,883	1,592	20,339	697	12,255
$25,000 under $50,000	7,643	2,728,276	32,199	235,068	746,625	239,557	768	180,994	1,963	30,324	2,292	23,692
$50,000 under $100,000	620	436,582	4,375	35,312	125,022	39,000	70	19,189	1,569	2,038	21	4,073
$100,000 or more	29	67,754	552	3,827	16,051	3,819	5	3,634	192	834	-	681
Wholesale and Retail Trade Not Allocable												
Total	40,096	3,215,254	49,033	571,644	753,454	211,751	10,639	292,894	7,319	61,967	1,556	15,999
Under $1,000	8,492	102,892	2,235	13,536	23,670	3,360	5,723	51,218	1,587	9,838	276	1,831
$1,000 under $2,000	4,902	167,067	2,493	12,253	32,910	7,441	2,305	33,402	1,311	8,316	413	2,980
$2,000 under $3,000	5,257	219,939	4,600	22,199	65,243	13,112	1,333	105,519	1,916	25,512	414	3,268
$3,000 under $4,000	4,140	217,288	4,713	20,063	57,288	14,193	658	24,710	1,148	6,019	125	2,248
$4,000 under $5,000	2,507	110,045	2,701	36,251	34,267	11,083						
$5,000 under $6,000	2,917	203,356	3,155	24,037	51,407	16,133						
$6,000 under $7,000	2,390	285,492	5,508	35,618	64,727	15,635						
$7,000 under $8,000	1,529	162,421	2,681	9,081	37,960	11,395	480	37,645	1,055	7,625	318	3,594
$8,000 under $9,000	1,766	133,696	1,908	5,533	39,421	14,925						
$9,000 under $10,000	919	151,680	3,473	19,948	44,364	8,674						
$10,000 under $12,000	1,161	161,105	1,591	18,035	39,394	12,777	(2)	(2)	(2)	(2)	(2)	(2)
$12,000 under $15,000	1,265	245,192	3,069	21,230	56,333	16,966	-	-	-	-	-	-
$15,000 under $20,000	1,709	373,881	4,894	43,478	103,831	29,447	2	869	1	11	-	37
$20,000 under $25,000	480	380,049	1,655	270,574	30,188	10,622	-	-	-	-	-	-
$25,000 under $50,000	549	223,436	3,380	14,217	53,919	18,125	(2)	(2)	(2)	(2)	(2)	(2)
$50,000 under $100,000	107	66,118	587	4,598	15,496	7,043	-	-	-	-	-	-
$100,000 or more	6	11,597	390	993	3,036	820	-	-	-	-	-	-
FINANCE, INSURANCE, AND REAL ESTATE												
Total	379,812	4,854,228	166,383	Not applicable	3,547,825	1,678,067	81,837	420,914	57,841	248,659	4,516	129,870
Under $1,000	115,009	224,011	21,654		186,344	51,354	55,483	119,918	17,836	78,970	392	19,528
$1,000 under $2,000	61,823	260,699	17,400		213,568	90,296	13,442	49,368	9,007	35,587	270	19,113
$2,000 under $3,000	39,454	259,588	15,087		222,964	98,507	3,763	84,465	5,519	20,222	238	9,033
$3,000 under $4,000	32,216	336,415	16,187		260,564	111,973	1,835	33,181	2,160	17,307	478	6,517
$4,000 under $5,000	23,836	247,923	11,996		208,820	106,630	2,074	16,168	2,422	12,074	404	9,137
$5,000 under $6,000	19,021	245,755	9,052		207,880	104,162	1,265	15,598	2,929	13,050	366	7,005
$6,000 under $7,000	16,091	302,637	10,975		226,749	104,556	793	15,219	1,667	11,035	209	5,021
$7,000 under $8,000	11,316	178,981	6,318		148,695	84,239	1,079	18,469	3,131	9,669	347	8,013
$8,000 under $9,000	10,200	223,116	7,153		184,440	86,365	485	6,682	369	6,671	7	4,212
$9,000 under $10,000	8,884	183,261	5,757		152,702	84,516						
$10,000 under $12,000	11,449	311,379	8,328		239,100	124,720	185	3,105	1,000	3,099	-	1,970
$12,000 under $15,000	10,497	327,342	8,358		278,425	140,485	311	3,207	618	2,495	3	4,155
$15,000 under $20,000	9,424	404,430	10,270		329,731	160,450	533	26,963	2,671	13,929	1,740	9,510
$20,000 under $25,000	4,573	247,740	5,754		216,322	102,299	261	7,648	3,165	7,639	-	5,879
$25,000 under $50,000	5,248	676,172	10,046		351,781	173,633	188	12,985	2,601	10,899	54	6,208
$50,000 under $100,000	703	402,098	1,657		102,493	44,321	121	1,022	715	1,022	-	10,497
$100,000 or more	68	22,681	391		17,247	9,561	19	6,916	2,031	4,991	8	4,072
SERVICES												
Total	1,797,608	22,882,767	942,764	385,844	18,577,788	8,947,154	278,081	1,472,293	224,163	972,820	9,423	366,978
Under $1,000	574,368	1,325,681	95,834	51,016	955,119	265,915	192,639	515,655	70,458	350,338	1,925	66,591
$1,000 under $2,000	304,126	1,614,123	92,871	45,609	1,197,943	440,708	42,310	263,673	39,467	175,749	1,435	60,094
$2,000 under $3,000	200,391	1,638,090	74,167	38,020	1,198,211	496,257	17,448	176,451	24,006	120,729	1,541	42,599
$3,000 under $4,000	140,182	1,492,591	71,101	31,787	1,107,955	486,993	8,425	69,458	13,837	55,155	409	29,113
$4,000 under $5,000	107,757	1,376,132	60,071	24,739	1,058,532	484,330	4,017	59,995	14,963	49,104	266	18,110
$5,000 under $6,000	76,143	1,280,908	55,965	37,891	949,883	416,205	3,442	44,316	9,131	30,753	200	18,529
$6,000 under $7,000	50,227	928,471	39,447	15,355	726,847	324,026	1,615	24,244	6,847	21,634	80	10,383
$7,000 under $8,000	42,682	917,055	46,087	12,876	714,423	319,058	1,911	24,955	6,432	16,303	1	14,256
$8,000 under $9,000	34,778	854,871	34,791	33,858	652,746	294,809	1,583	80,164	8,061	22,458	20	13,485
$9,000 under $10,000	27,377	783,857	30,229	17,965	575,393	260,181	888	64,963	2,783	28,017	6	8,330
$10,000 under $12,000	43,842	1,217,927	50,326	12,939	999,703	478,605	817	10,804	3,316	9,695	654	9,149
$12,000 under $15,000	46,462	1,567,481	58,180	21,562	1,292,301	621,652	911	25,541	3,440	8,271	940	11,904
$15,000 under $20,000	53,360	2,008,451	72,844	19,209	1,750,434	923,271	889	29,888	6,562	21,134	1,018	15,653
$20,000 under $25,000	33,290	1,558,704	50,593	9,561	1,396,440	746,223	323	6,623	2,185	5,906	398	7,329
$25,000 under $50,000	54,206	3,251,906	89,105	11,301	3,014,393	1,815,394	715	49,834	6,249	39,657	44	23,822
$50,000 under $100,000	7,826	873,968	18,559	2,142	805,643	488,724	71	4,072	1,273	3,575	-	4,816
$100,000 or more	591	192,951	2,594	14	181,822	84,803	77	21,657	5,153	14,342	486	12,815
NATURE OF BUSINESS NOT ALLOCABLE	57,822	1,241,118	37,383	80,460	595,257	177,792	21,599	159,042	10,877	47,081	1,090	26,879

[1]Includes 17,835 businesses with neither net profit nor net loss.
[2]Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.
NOTE: See text for explanatory statements and "Description of the Sample and Limitations of the Data."

SOLE PROPRIETORSHIPS: NONAGRICULTURAL INDUSTRIES

Table 5.—FREQUENCIES AND AMOUNTS OF BUSINESS RECEIPTS AND SELECTED DEDUCTIONS FOR SELECTED NONAGRICULTURAL INDUSTRIES

Selected nonagricultural industries	Businesses with and without net profit														
	Total number of businesses	Business receipts		Cost of goods sold		Salaries and wages		Rent paid		Interest paid		Taxes		Casualty losses	
		Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
All nonagricultural industries	5,754,565	5,682,064	143,066,511	3,360,542	84,815,622	1,744,715	10,845,588	2,334,416	2,884,640	1,610,479	828,606	3,313,695	1,877,997	96,325	69,387
Mining	35,549	32,853	1,209,179	9,207	238,465	6,202	128,900	7,724	29,836	10,243	12,322	17,525	22,203	619	1,840
Crude petroleum and natural gas	26,256	24,903	860,585	5,140	147,578	2,986	55,514	5,752	20,664	6,968	9,861	12,134	14,940	279	1,686
Other mining, including quarrying	9,293	7,950	348,594	4,067	90,887	3,216	73,386	1,972	9,172	3,275	2,461	5,391	7,263	(1)	(1)
Construction	678,456	674,075	14,487,676	426,598	8,502,085	147,374	1,188,862	133,835	79,928	181,382	80,007	325,537	180,064	7,509	4,772
General contractors	133,819	132,274	5,886,078	93,239	3,830,559	37,687	381,230	31,718	23,398	57,678	41,569	79,467	62,098	2,183	2,501
Special trade contractors	523,314	520,750	8,196,805	321,338	4,491,739	104,757	756,279	97,854	51,426	116,982	35,471	236,810	112,445	5,154	2,232
Contractors not allocable	21,323	21,051	404,793	12,021	179,787	4,930	51,353	4,263	5,104	6,722	2,967	9,260	5,521	(1)	(1)
Manufacturing	194,325	190,260	6,599,828	150,237	3,985,546	56,063	548,785	73,240	85,914	72,368	38,429	122,197	101,065	3,140	1,615
Food and kindred products, including beverages	22,050	21,711	1,301,800	18,778	956,008	9,404	86,884	9,404	9,870	9,494	4,643	16,434	14,794	(1)	(1)
Lumber and wood products, except furniture	45,969	45,558	1,108,558	28,401	493,099	14,739	126,700	7,048	9,117	17,690	9,976	27,958	20,130	951	140
Printing, publishing, and allied industries	29,162	28,781	735,697	23,350	347,631	7,655	71,913	14,966	16,399	11,720	5,082	17,418	11,661	(1)	(1)
Machinery, except electrical, and transportation equipment	20,320	19,332	652,789	15,260	361,325	4,847	64,067	7,223	7,694	7,509	5,871	12,592	10,265	(1)	(1)
Other manufacturing industries	76,824	74,878	2,800,984	64,448	1,827,483	19,418	199,221	34,599	42,834	25,955	12,857	47,795	44,215	1,063	204
Transportation, communication, and sanitary services	286,672	284,414	4,100,142	73,337	904,847	76,620	488,043	54,019	57,035	108,488	50,199	176,436	116,439	5,882	4,198
Motor freight transportation and warehousing	203,760	202,059	3,249,381	55,087	695,087	59,419	372,135	33,140	39,102	87,488	42,095	131,859	102,627	4,786	3,874
Other transportation, communication, and sanitary services	82,912	82,355	850,761	18,250	209,760	17,201	115,908	20,879	17,933	21,000	8,104	44,577	13,812	1,096	324
Wholesale and retail trade	1,942,804	1,927,742	85,639,324	1,675,079	64,129,190	796,246	5,117,406	990,396	1,456,219	666,846	327,185	1,344,528	990,683	46,432	29,379
Wholesale trade	328,130	323,638	16,973,390	181,192	12,910,653	73,866	644,131	123,118	125,864	92,402	51,021	157,038	103,806	5,569	3,371
Groceries and related products	39,869	39,596	3,630,963	31,215	3,074,488	12,161	120,890	17,741	17,067	13,778	5,185	24,580	12,966	1,158	230
Farm products - raw materials	19,557	19,247	3,162,525	12,245	2,928,500	4,170	35,938	5,756	6,329	6,170	10,477	10,335	5,787	(1)	(1)
Other wholesale trade	268,704	264,795	10,179,902	137,732	6,907,665	57,535	487,303	99,621	102,468	72,454	35,359	122,123	85,053	3,967	2,314
Retail trade	1,563,939	1,553,920	65,157,786	1,446,873	48,524,277	701,767	4,272,665	843,549	1,289,947	551,477	260,467	1,150,254	842,850	39,772	25,086
Grocery stores, meat and fish markets, and fruit and vegetable markets	253,707	252,752	14,962,261	248,736	12,557,543	101,790	554,202	124,569	142,247	83,021	32,538	205,955	146,858	6,241	4,327
General merchandise	191,461	189,765	3,387,324	149,776	2,521,194	33,356	135,141	53,514	55,175	36,555	12,743	86,785	36,683	3,513	1,732
Apparel and accessories	60,148	60,045	2,533,518	56,479	1,706,353	32,805	203,328	45,229	116,595	26,674	11,321	47,462	32,249	1,399	554
Furniture, home furnishings, and equipment	70,294	69,544	2,937,339	63,627	1,963,361	30,003	248,114	40,966	67,370	30,376	16,281	49,110	40,257	1,911	988
Automotive dealers	62,638	62,093	6,335,584	57,280	5,295,620	27,842	272,508	33,826	57,421	33,566	41,515	45,952	43,318	1,438	2,630
Gasoline service stations	209,284	208,558	11,683,669	203,323	9,249,103	132,860	744,973	142,466	267,375	80,711	23,181	169,278	115,757	9,084	3,442
Eating and drinking places	291,631	289,966	7,969,066	279,257	4,505,147	174,763	1,066,773	183,972	274,009	104,494	46,255	244,229	203,793	5,954	6,123
Building materials	28,553	28,043	1,447,841	25,314	1,044,831	12,279	98,637	12,964	13,544	12,493	9,112	20,043	20,514	522	144
Hardware and farm equipment	35,970	35,732	1,863,051	33,901	1,398,940	18,041	122,034	18,013	24,165	19,267	13,104	29,853	24,294	1,121	504
Drug stores and proprietary stores	33,172	33,032	2,753,032	32,722	1,870,404	26,619	272,673	23,540	55,233	16,534	9,913	30,567	43,368	1,295	1,084
Liquor stores	23,552	23,518	1,634,969	22,966	1,295,429	12,113	60,864	16,043	25,905	9,067	5,680	20,256	27,545	(1)	(1)
Other retail trade	303,529	300,872	7,650,132	273,492	5,116,352	99,296	493,418	148,447	190,908	98,719	38,824,	200,764	108,214	6,886	3,492
Wholesale and retail trade not allocable	50,735	50,184	3,508,148	47,014	2,694,260	20,613	200,610	23,729	40,408	22,967	15,697	37,236	44,027	1,091	922
Finance, insurance, and real estate	461,649	450,817	5,275,142	58,775	1,483,145	72,974	354,596	137,053	101,902	104,257	96,687	219,672	79,183	5,044	7,343
Insurance agents, brokers, and service	168,501	166,195	1,824,152	21,350	279,960	36,751	179,469	61,994	43,529	35,054	12,545	69,854	12,076	2,350	4,360
Real estate operators (except developers) and lessors	76,749	75,240	497,336	8,521	53,522	6,574	33,112	12,384	12,399	24,125	34,764	51,794	36,231	655	346
Real estate agents, brokers, and managers	143,694	138,761	1,177,561	14,060	143,489	13,345	62,142	35,752	25,206	25,039	22,193	61,732	13,740	724	572
Other finance, insurance, and real estate	72,705	70,621	1,776,093	14,844	1,006,174	16,304	79,873	26,923	20,768	20,039	27,185	36,292	17,136	1,315	2,065
Services	2,075,689	2,051,271	24,355,060	932,501	4,813,444	574,015	2,901,493	917,876	1,053,867	450,088	212,346	1,075,821	369,282	26,884	19,922
Lodging services	120,289	119,334	1,286,146	43,820	288,087	40,543	123,818	24,425	45,677	55,552	72,919	95,336	67,972	3,046	2,690
Personal services	482,201	481,142	4,198,707	299,296	903,117	124,958	684,129	272,325	265,282	109,737	35,366	296,310	75,934	8,161	3,235
Laundries, laundry services, and cleaning and dyeing plants	83,765	83,526	1,270,677	48,908	258,301	34,318	224,297	54,893	78,103	36,201	18,027	58,201	27,266	3,815	2,252
Photographic studios, including commercial photography	26,751	26,372	305,994	19,266	99,544	4,047	34,164	13,012	13,910	5,939	1,940	12,296	4,445	(1)	(1)
Beauty and barber shops, including schools	276,587	276,282	1,743,226	174,377	267,236	70,036	350,454	164,507	137,192	49,757	6,812	183,289	26,809	2,545	458
Other personal services	95,098	94,962	878,810	56,745	278,036	16,557	75,214	39,913	36,077	17,840	8,587	42,524	17,414	1,357	438
Business services	218,303	213,872	2,088,363	81,642	679,959	37,140	218,650	71,027	50,525	35,228	13,643	74,056	23,233	2,464	7,677
Automotive services	132,137	130,918	2,412,833	103,261	1,268,612	42,216	252,358	57,026	81,219	38,983	15,349	85,474	41,321	2,545	874
Automobile repair shops	115,988	115,072	2,124,375	97,835	1,190,428	36,033	216,064	49,284	49,167	33,388	11,152	75,212	34,858	2,238	809
Other automotive services	16,149	15,846	288,458	5,426	78,184	6,183	36,294	7,742	32,052	5,595	4,197	10,262	6,463	(1)	(1)
Repair services, except automotive	187,407	186,353	1,386,422	150,881	614,357	27,054	111,569	62,010	36,503	38,239	7,823	95,398	17,545	1,911	761
Recreational services	106,468	101,680	1,121,657	40,332	250,551	28,703	150,089	37,061	63,324	18,099	13,403	47,713	27,588	2,729	1,831
Medical and other health services	399,055	397,176	7,971,484	114,943	522,595	174,455	831,067	196,580	337,074	93,286	37,455	242,528	79,001	2,711	1,439
Offices of physicians, surgeons, and oculists	143,807	142,714	4,409,950	34,465	130,825	89,598	461,362	87,264	183,376	36,124	14,389	109,093	39,475	1,398	618
Offices of dentists and dental surgeons	82,655	82,654	1,974,812	32,752	141,106	53,520	209,900	61,118	92,778	27,646	10,871	65,873	18,691	698	562
Other medical and health services	172,593	171,808	1,586,722	47,726	250,664	31,337	159,805	48,198	60,920	29,516	12,195	67,562	20,835	615	259
Legal services	124,164	122,522	1,807,425	17,795	44,818	51,946	203,103	74,785	92,846	18,644	5,662	55,839	12,738	1,439	276
Educational services	82,588	81,705	259,095	19,876	24,873	8,700	29,327	22,517	12,962	9,339	2,574	17,375	3,266	950	185
Engineering and architectural services	49,739	47,208	798,418	19,052	140,527	13,070	176,079	22,456	21,416	9,624	2,978	17,582	9,441	(1)	(1)
Accounting, auditing, and bookkeeping services	96,180	95,772	603,198	11,124	18,182	20,925	97,600	39,992	25,468	16,243	3,197	34,624	5,598	(1)	(1)
Other services	77,158	73,589	421,312	30,479	57,766	4,305	23,704	37,672	21,571	7,114	1,977	13,586	5,645	(1)	(1)
Nature of business not allocable	79,421	70,632	1,400,160	34,808	758,900	15,221	117,503	20,273	19,939	16,807	11,431	31,979	19,078	815	317

Footnote at end of table. See text for explanatory statements and "Description of the Sample and Limitations of the Data."

SOLE PROPRIETORSHIPS: NONAGRICULTURAL INDUSTRIES

Table 5.—FREQUENCIES AND AMOUNTS OF BUSINESS RECEIPTS AND SELECTED DEDUCTIONS FOR SELECTED NONAGRICULTURAL INDUSTRIES—Continued

Selected nonagricultural industries	Businesses with and without net profit																
	Bad debts		Repairs		Depreciation		Depletion		Amortization		Insurance		Legal and professional fees		Commissions		Other deductions
	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	(Thousand dollars)
	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)
All nonagricultural industries	448,372	248,329	2,449,024	1,215,839	3,867,374	3,785,874	26,011	132,048	26,056	21,994	2,881,335	1,173,362	1,339,114	358,652	251,434	582,669	15,148,163
Mining	920	2,824	10,462	30,568	26,318	107,972	13,747	114,944	122	233	9,959	9,977	7,946	6,538	1,117	4,155	510,972
Crude petroleum and natural gas	497	1,204	6,354	11,164	20,187	80,397	12,277	108,128	88	94	5,564	4,692	5,356	5,461	905	2,125	427,864
Other mining, including quarrying	423	1,620	4,108	19,404	6,131	27,575	1,470	6,816	(1)	(1)	4,395	5,285	2,590	1,077	(1)	(1)	83,108
Construction	28,201	17,832	249,864	142,026	419,481	403,401	1,194	1,118	1,909	682	326,141	174,371	141,589	29,669	22,006	45,858	1,638,841
General contractors	5,654	7,227	59,488	51,507	95,977	145,594	(1)	(1)	649	232	79,555	60,334	41,969	11,493	7,336	19,481	739,659
Special trade contractors	21,897	10,408	182,376	81,662	311,009	239,072	(1)	(1)	1,158	440	236,514	108,111	94,443	17,339	13,409	19,844	837,713
Contractors not allocable	650	197	8,000	8,857	12,495	18,735	-	-	(1)	(1)	10,072	5,926	5,177	837	1,261	6,533	61,469
Manufacturing	17,006	12,457	96,862	82,911	148,225	214,480	724	2,762	1,384	1,798	105,598	64,546	55,307	18,265	17,578	34,774	745,725
Food and kindred products, including beverages	2,622	869	13,318	12,101	18,971	28,433	(1)	(1)	(1)	(1)	15,267	7,460	6,251	1,210	1,579	1,383	96,201
Lumber and wood products, except furniture	1,002	564	27,158	39,607	34,075	69,982	(1)	(1)	(1)	(1)	21,916	18,416	9,425	1,805	1,638	1,825	227,053
Printing, publishing, and allied industries	5,589	3,162	14,136	5,393	22,810	30,783	(1)	(1)	(1)	(1)	15,674	6,904	7,677	2,288	3,014	6,874	112,547
Machinery, except electrical, and transportation equipment	1,348	1,495	8,914	8,252	16,334	23,568	-	-	(1)	(1)	11,698	8,010	6,711	2,247	1,945	3,799	63,888
Other manufacturing industries	6,445	6,367	33,336	17,558	56,035	61,714	(1)	(1)	494	940	41,043	23,756	25,243	10,715	9,402	20,893	246,036
Transportation, communication, and sanitary services	8,445	5,114	183,474	255,887	221,962	395,346	1,361	1,201	1,398	907	181,875	125,600	48,410	11,182	8,833	14,212	1,099,782
Motor freight transportation and warehousing	5,708	3,286	133,006	218,792	163,960	331,623	(1)	(1)	954	521	135,060	104,487	37,112	8,583	6,373	8,770	919,536
Other transportation, communication, and sanitary services	2,737	1,828	50,468	37,095	58,002	63,723	(1)	(1)	(1)	(1)	46,815	21,113	11,298	2,599	2,460	5,442	180,246
Wholesale and retail trade	255,999	141,858	977,131	396,549	1,357,011	1,225,264	3,622	4,618	8,373	10,406	1,124,207	486,740	552,441	129,022	96,614	190,689	5,423,275
Wholesale trade	29,286	31,224	122,191	71,209	212,879	229,720	755	3,253	1,241	6,117	155,323	77,031	79,119	20,358	31,028	85,958	1,200,271
Groceries and related products	3,823	6,459	19,835	14,683	29,025	33,190	-	-	(1)	(1)	24,881	13,982	10,996	2,762	2,985	6,179	159,418
Farm products - raw materials	1,206	1,872	8,561	6,268	12,171	17,519	-	-	(1)	(1)	8,085	5,216	3,715	1,430	2,166	8,364	75,925
Other wholesale trade	24,257	22,893	93,795	50,258	171,683	179,011	755	3,253	1,065	5,756	122,357	57,833	64,408	16,166	25,877	71,415	964,928
Retail trade	217,401	102,818	828,062	306,504	1,105,603	939,192	2,729	971	7,026	4,137	934,953	387,829	454,430	102,983	60,609	97,029	4,025,381
Grocery stores, meat and fish markets, and fruit and vegetable markets	32,791	13,479	159,596	51,318	190,848	156,593	(1)	(1)	1,292	779	156,427	53,369	73,599	13,223	3,703	5,042	589,712
General merchandise	16,395	5,038	64,951	15,510	103,036	74,166	(1)	(1)	(1)	(1)	72,404	19,012	25,988	4,260	10,566	21,765	220,974
Apparel and accessories	8,579	4,687	30,923	8,123	44,757	30,738	-	-	(1)	(1)	43,178	18,450	23,196	5,972	1,636	916	177,323
Furniture, home furnishings, and equipment	14,116	9,694	32,551	13,706	52,002	45,839	(1)	(1)	(1)	(1)	45,890	25,351	21,697	6,945	7,383	17,412	255,388
Automotive dealers	16,760	17,729	29,108	27,002	40,897	46,261	(1)	(1)	582	250	43,099	32,631	25,528	9,348	10,640	14,716	296,002
Gasoline service stations	57,430	18,430	103,427	24,434	161,661	94,378	(1)	(1)	(1)	(1)	142,271	57,487	63,322	12,546	4,177	4,553	524,261
Eating and drinking places	16,854	3,974	197,842	83,910	217,127	220,717	(1)	(1)	1,540	1,335	176,846	69,361	102,003	22,772	4,426	8,321	802,671
Building materials	6,336	7,650	13,366	9,522	20,257	26,377	(1)	(1)	(1)	(1)	18,162	13,810	9,564	2,802	2,187	4,596	108,967
Hardware and farm equipment	7,888	4,650	18,283	5,424	28,094	26,781	-	-	(1)	(1)	26,509	15,668	10,998	3,875	2,397	2,887	110,817
Drug stores and proprietary stores	6,538	3,485	24,769	9,946	29,353	38,876	(1)	(1)	(1)	(1)	27,958	17,067	14,988	5,824	446	243	143,392
Liquor stores	3,876	1,241	16,486	5,776	19,470	19,351	-	-	(1)	(1)	17,581	7,840	9,071	2,552	(1)	(1)	63,489
Other retail trade	29,838	12,761	136,760	51,833	198,101	159,115	885	143	1,101	625	164,628	57,783	74,476	12,864	12,860	16,368	732,385
Wholesale and retail trade not allocable	9,312	7,816	26,878	18,836	38,529	56,352	(1)	(1)	(1)	(1)	33,931	21,880	18,892	5,681	4,977	7,702	197,623
Finance, insurance, and real estate	36,253	25,832	146,356	49,117	295,165	224,224	979	4,305	2,491	1,657	195,223	43,487	93,891	27,228	48,943	203,731	1,024,390
Insurance agents, brokers, and service	25,452	12,302	45,965	9,243	107,354	60,191	(1)	(1)	863	897	66,170	13,879	32,134	7,483	17,450	57,279	400,926
Real estate operators (except developers) and leasors	537	701	37,800	19,477	55,245	65,505	459	574	350	141	42,276	9,322	11,224	5,046	2,907	16,896	119,515
Real estate agents, brokers, and managers	3,390	5,078	43,077	13,878	87,062	60,405	(1)	(1)	919	343	55,684	11,085	31,591	7,427	19,010	87,360	293,998
Other finance, insurance, and real estate	6,874	7,751	19,514	6,519	45,504	38,123	203	1,750	359	276	31,093	9,201	18,942	7,272	9,576	42,196	209,951
Services	96,549	37,002	760,964	244,557	1,360,400	1,166,927	3,884	2,177	10,170	6,059	912,335	257,269	428,248	134,316	53,376	84,992	4,470,250
Lodging services	5,214	1,276	80,574	50,144	96,418	192,063	748	215	693	580	77,211	31,759	26,819	5,061	3,054	1,740	306,779
Personal services	24,014	6,624	214,112	53,877	320,631	229,623	816	371	2,050	948	216,545	48,037	98,015	11,856	8,996	18,026	785,204
Laundries, laundry services, and cleaning and dyeing plants	6,198	1,830	54,871	25,196	63,507	109,966	(1)	(1)	1,198	691	55,741	22,544	22,576	3,136	2,771	5,842	320,323
Photographic studios, including commercial photography	2,006	514	11,475	2,398	20,266	14,340	(1)	(1)	(1)	(1)	12,429	2,709	6,197	1,568	2,216	8,668	69,898
Beauty and barber shops, including schools	9,530	689	116,335	14,443	188,554	53,130	(1)	(1)	648	184	113,878	10,521	54,171	3,671	2,918	2,961	235,306
Other personal services	6,280	3,591	31,431	11,840	48,304	52,187	(1)	(1)	(1)	(1)	34,497	12,263	15,071	3,481	1,091	555	159,677
Business services	10,676	4,432	60,406	19,567	120,061	87,528	(1)	(1)	1,145	1,023	69,842	20,575	34,986	11,648	10,537	15,760	408,627
Automotive services	18,355	7,909	52,251	21,887	93,333	80,718	(1)	(1)	(1)	(1)	71,661	33,581	32,216	6,585	4,727	6,275	257,301
Automobile repair shops	17,166	7,161	43,989	14,800	82,132	55,903	(1)	(1)	(1)	(1)	61,360	27,431	27,825	5,426	3,398	3,062	208,371
Other automotive services	1,189	748	8,262	7,087	11,201	24,815	-	-	(1)	(1)	10,301	6,150	4,391	1,159	1,329	3,213	48,930
Repair services, except automotive	16,543	3,586	60,339	12,251	122,994	53,172	(1)	(1)	1,459	264	78,961	15,990	29,532	3,100	4,243	2,287	178,648
Recreational services	2,072	589	42,213	22,361	67,072	99,848	(1)	(1)	485	610	38,574	16,046	18,783	5,781	5,701	12,550	321,907
Medical and other health services	8,977	3,228	142,857	43,208	276,607	292,423	214	264	1,956	1,164	227,750	67,095	122,062	45,476	5,801	16,226	1,395,406
Offices of physicians, surgeons, and oculists	2,674	1,223	58,442	19,608	128,697	158,694	(1)	(1)	618	571	108,275	41,391	56,164	28,278	2,108	4,656	716,965
Offices of dentists and dental surgeons	2,095	922	39,914	10,964	69,667	66,112	(1)	(1)	659	253	60,826	12,629	31,183	9,858	1,176	10,641	384,720
Other medical and health services	4,208	1,083	44,501	12,636	78,243	67,617	(1)	(1)	(1)	(1)	58,649	13,075	34,715	7,340	2,517	929	293,721
Legal services	4,043	1,590	31,592	6,947	83,273	50,200	148	158	736	222	45,568	7,484	24,980	24,305	1,584	3,106	377,126
Educational services	1,902	128	24,267	4,990	46,773	16,966	(1)	(1)	(1)	(1)	20,804	2,792	7,309	707	1,638	2,004	58,228
Engineering and architectural services	1,582	922	10,796	3,116	30,916	21,433	(1)	(1)	(1)	(1)	17,785	6,337	13,585	14,445	2,189	3,386	167,214
Accounting, auditing, and bookkeeping services	1,224	194	28,603	3,952	65,493	28,016	(1)	(1)	(1)	(1)	32,061	5,101	8,479	3,385	1,094	730	109,314
Other services	1,947	6,524	12,954	2,257	36,829	14,937	(1)	(1)	(1)	(1)	15,573	2,472	11,482	1,967	3,812	2,902	104,496
Nature of business not allocable	4,999	5,410	24,511	14,224	38,812	48,260	500	923	(1)	(1)	25,997	11,372	11,282	2,432	2,967	4,258	234,928

Footnote at end of table. See text for explanatory statements and "Description of the Sample and Limitations of the Data."

Table 5.—FREQUENCIES AND AMOUNTS OF BUSINESS RECEIPTS AND SELECTED DEDUCTIONS FOR SELECTED NONAGRICULTURAL INDUSTRIES—Continued

Selected nonagricultural industries	Businesses with net profit														
	Total number of businesses	Business receipts		Cost of goods sold		Salaries and wages		Rent paid		Interest paid		Taxes		Casualty losses	
		Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)
	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)
All nonagricultural industries	4,833,526	4,833,456	128,653,715	2,802,934	74,886,385	1,487,338	9,604,610	1,959,089	2,509,319	1,316,327	610,633	2,787,679	1,587,228	71,405	35,143
Mining	21,702	21,702	752,529	5,569	183,990	4,521	89,845	5,002	7,718	7,436	8,084	11,664	14,481	226	409
Crude petroleum and natural gas	16,084	16,084	505,401	3,147	109,000	2,244	44,797	3,682	3,762	5,029	6,297	7,757	9,235	89	261
Other mining, including quarrying	5,618	5,618	247,128	2,422	74,990	2,277	45,048	1,320	3,956	2,407	1,787	3,907	5,246	(1)	(1)
Construction	620,000	620,000	13,193,818	386,668	7,556,132	131,174	1,076,452	118,178	67,345	158,780	62,561	289,789	159,940	6,116	2,562
General contractors	115,076	115,076	5,245,613	80,469	3,343,355	31,899	346,281	26,740	18,730	48,515	31,097	67,485	53,462	1,604	1,203
Special trade contractors	485,416	485,416	7,560,594	295,199	4,042,693	94,519	679,628	87,517	43,719	104,239	28,862	214,382	101,267	4,342	1,320
Contractors not allocable	19,508	19,508	387,611	11,000	170,084	4,756	50,543	3,921	4,896	6,026	2,602	7,922	5,211	(1)	(1)
Manufacturing	157,483	157,483	5,870,264	122,629	3,468,843	46,553	485,390	59,793	73,934	60,498	29,486	101,844	87,429	2,631	903
Food and kindred products, including beverages	19,034	19,034	1,171,997	16,579	848,328	8,161	80,091	8,133	8,990	8,303	3,931	14,508	13,211	(1)	(1)
Lumber and wood products, except furniture	37,524	37,524	893,793	23,054	367,975	11,394	100,009	5,617	5,926	14,222	5,242	22,166	15,417	(1)	(1)
Printing, publishing, and allied industries	24,542	24,542	690,818	19,910	328,016	6,913	66,984	12,692	14,745	10,544	4,900	15,484	11,072	(1)	(1)
Machinery, except electrical, and transportation equipment	15,803	15,803	597,727	12,273	326,963	3,696	57,818	5,546	6,277	5,953	4,602	10,055	8,672	(1)	(1)
Other manufacturing industries	60,580	60,580	2,515,929	50,813	1,597,561	16,389	180,488	27,805	37,996	21,476	10,811	39,631	39,057	690	139
Transportation, communication, and sanitary services	230,182	230,182	3,431,151	60,049	707,593	62,562	405,942	44,288	48,222	85,045	38,076	140,392	86,325	2,728	879
Motor freight transportation and warehousing	159,057	159,057	2,651,790	44,871	515,563	47,857	303,305	27,063	34,202	67,177	31,384	102,256	74,198	2,148	707
Other transportation, communication, and sanitary services	71,125	71,125	779,361	15,178	192,030	14,705	102,637	17,225	14,020	17,868	6,692	38,136	12,127	(1)	(1)
Wholesale and retail trade	1,568,917	1,568,915	76,427,840	1,347,196	56,712,991	656,381	4,461,252	801,871	1,250,937	538,868	251,392	1,102,420	852,958	35,248	17,172
Wholesale trade	276,531	276,529	15,384,621	149,073	11,562,896	64,245	586,290	103,674	113,313	76,955	37,789	134,419	91,890	4,547	2,907
Groceries and related products	35,236	35,236	3,309,400	27,475	2,804,415	10,495	105,404	15,401	14,997	12,183	4,228	21,995	11,374	954	218
Farm products - raw materials	15,467	15,467	2,476,863	9,557	2,272,915	3,006	27,144	4,124	5,080	4,531	5,567	7,920	4,373	(1)	(1)
Other wholesale trade	225,828	225,826	9,598,358	112,041	6,485,566	50,744	453,742	84,149	93,236	60,241	27,994	104,504	76,143	3,149	1,862
Retail trade	1,252,290	1,252,290	57,827,965	1,160,920	42,688,313	574,224	3,696,281	678,088	1,101,744	443,313	200,583	937,509	722,519	29,780	13,738
Grocery stores, meat and fish markets, and fruit and vegetable markets	215,679	215,679	13,744,054	211,829	11,473,696	87,738	503,548	105,585	124,278	70,472	27,941	177,994	130,897	4,445	2,412
General merchandise	150,476	150,476	2,924,967	118,223	2,142,370	27,467	114,614	42,160	43,492	28,259	9,023	69,635	30,536	2,181	1,047
Apparel and accessories	50,301	50,301	2,315,996	46,972	1,543,778	28,228	180,472	37,503	101,562	21,980	9,384	40,343	28,176	1,161	511
Furniture, home furnishings, and equipment	53,833	53,833	2,578,986	48,391	1,706,029	23,425	209,280	30,808	54,742	24,142	12,729	37,744	33,448	995	296
Automotive dealers	43,966	43,966	5,008,037	39,398	4,118,070	20,075	206,353	24,210	43,885	23,999	29,193	32,430	32,029	1,028	2,542
Gasoline service stations	169,204	169,204	10,465,206	164,718	8,221,158	109,427	651,541	117,111	236,278	66,215	18,007	139,900	102,428	7,521	2,488
Eating and drinking places	230,234	230,234	7,071,943	221,019	3,953,417	138,630	915,315	144,343	229,849	84,662	35,419	195,528	172,229	4,527	1,275
Building materials	21,360	21,360	1,181,913	18,807	842,757	8,937	73,400	9,604	10,352	9,350	5,779	14,660	15,719	(1)	(1)
Hardware and farm equipment	26,954	26,954	1,595,213	25,393	1,171,275	14,255	102,676	13,246	20,224	14,091	10,036	22,468	19,986	885	403
Drug stores and proprietary stores	30,347	30,347	2,654,551	30,037	1,792,599	24,784	259,727	21,605	51,158	15,072	9,240	28,322	40,908	1,193	990
Liquor stores	20,401	20,401	1,499,532	19,849	1,186,897	10,701	55,479	13,845	22,521	7,798	4,161	17,986	24,151	(1)	(1)
Other retail trade	239,535	239,535	6,787,567	216,284	4,536,267	80,557	423,876	118,068	163,403	77,273	29,671	160,499	92,012	5,086	1,610
Wholesale and retail trade not allocable	40,096	40,096	3,215,254	37,203	2,461,782	17,912	178,681	20,109	35,880	18,600	13,020	30,492	38,549	921	527
Finance, insurance, and real estate	379,812	379,812	4,854,228	47,430	1,306,387	64,108	312,647	115,022	88,322	80,581	58,201	178,840	55,657	3,982	5,568
Insurance agents, brokers, and service	150,723	150,723	1,781,496	18,904	262,709	34,957	175,805	55,263	40,922	31,685	11,114	63,244	11,516	2,046	4,276
Real estate operators (except developers) and lessors	54,286	54,286	393,198	6,220	44,781	4,217	21,600	8,511	8,948	13,040	14,318	35,600	22,469	(1)	(1)
Real estate agents, brokers, and managers	117,072	117,072	1,061,768	11,353	111,725	10,485	44,143	28,617	20,385	20,266	14,157	49,728	9,672	655	564
Other finance, insurance, and real estate	57,731	57,731	1,617,766	10,953	887,172	14,449	71,099	22,631	18,067	15,590	18,612	30,268	12,000	937	572
Services	1,797,608	1,797,540	22,882,767	806,157	4,304,598	510,140	2,666,946	799,591	956,265	372,178	156,857	937,960	314,813	19,829	7,406
Lodging services	82,452	82,452	960,806	30,468	199,523	26,492	89,284	16,692	36,413	32,831	40,110	63,657	43,905	1,465	761
Personal services	431,890	431,890	3,946,624	266,903	838,566	111,458	640,120	243,938	238,410	92,066	28,239	265,077	69,007	6,125	1,699
Laundries, laundry services, and cleaning and dyeing plants	67,422	67,422	1,148,964	39,056	235,702	28,182	205,145	43,774	64,535	26,865	12,729	47,124	23,861	2,897	1,072
Photographic studios, including commercial photography	19,420	19,420	268,350	14,363	88,073	3,487	30,108	9,898	10,909	4,602	1,580	9,454	3,699	(1)	(1)
Beauty and barber shops, including schools	258,224	258,224	1,692,095	162,029	251,774	65,134	335,669	154,291	129,772	45,296	6,327	170,280	25,577	2,103	376
Other personal services	86,824	86,824	837,215	51,455	263,017	14,655	69,198	35,975	33,194	15,303	7,603	38,219	15,870	819	181
Business services	184,382	184,382	1,887,210	68,578	575,270	30,580	196,233	57,309	41,884	27,646	9,979	60,442	19,255	1,741	1,177
Automotive services	115,143	115,143	2,221,463	90,623	1,150,193	37,023	225,918	50,000	72,277	33,842	12,882	75,466	36,815	2,306	860
Automobile repair shops	102,179	102,179	1,972,444	86,197	1,084,804	31,682	193,289	43,304	44,468	29,756	9,729	67,292	31,100	2,204	801
Other automotive services	12,964	12,964	249,019	4,426	65,389	5,341	32,629	6,696	27,809	4,086	3,153	8,174	5,715	(1)	(1)
Repair services, except automotive	157,706	157,706	1,292,922	126,336	554,114	23,489	101,014	50,941	31,438	31,787	6,551	79,989	15,730	1,493	382
Recreational services	72,191	72,191	925,565	29,018	207,420	20,579	114,726	25,570	51,588	12,188	9,749	33,601	21,933	1,567	508
Medical and other health services	381,669	381,669	7,912,339	110,387	513,836	169,804	817,879	187,683	327,838	88,783	35,627	233,468	77,324	2,569	1,361
Offices of physicians, surgeons, and oculists	135,483	135,483	4,391,666	33,242	129,689	87,573	457,307	83,228	178,910	34,750	14,059	104,734	39,003	1,392	548
Offices of dentists and dental surgeons	80,570	80,570	1,966,892	32,342	140,664	52,492	208,896	59,348	90,563	26,626	10,552	64,269	18,544	698	562
Other medical and health services	165,616	165,616	1,553,781	44,803	243,483	29,739	151,676	45,107	58,365	27,407	11,016	64,465	19,777	479	251
Legal services	112,260	112,260	1,782,213	16,041	41,111	48,851	196,712	68,937	88,264	17,159	5,155	52,159	12,283	1,334	275
Educational services	74,583	74,549	233,081	18,099	21,149	7,187	23,465	19,083	10,758	7,776	1,807	15,556	2,290	(1)	(1)
Engineering and architectural services	39,854	39,854	753,728	15,869	135,211	11,391	158,483	16,829	17,353	8,070	2,547	15,019	8,662	(1)	(1)
Accounting, auditing, and bookkeeping services	88,034	88,000	578,827	10,275	15,613	20,061	84,023	35,824	23,408	14,465	2,900	32,471	5,054	(1)	(1)
Other services	57,444	57,444	387,989	23,560	52,592	3,225	19,089	26,785	16,634	5,565	1,311	11,055	2,555	(1)	(1)
Nature of business not allocable	57,822	57,822	1,241,118	27,236	645,851	11,899	106,136	15,344	16,576	12,941	5,976	24,770	15,625	(1)	(1)

Footnote at end of table. See text for explanatory statements and "Description of the Sample and Limitations of the Data."

SOLE PROPRIETORSHIPS: NONAGRICULTURAL INDUSTRIES

Table 5.—FREQUENCIES AND AMOUNTS OF BUSINESS RECEIPTS AND SELECTED DEDUCTIONS FOR SELECTED NONAGRICULTURAL INDUSTRIES—Continued

Selected nonagricultural industries	Businesses with net profit																
	Bad debts		Repairs		Depreciation		Depletion		Amortization		Insurance		Legal and professional fees		Commissions		Other deductions
	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	(Thousand dollars)
	(48)	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)	(61)	(62)	(63)	(64)
All nonagricultural industries	380,101	186,459	2,045,189	971,498	3,213,578	3,025,918	18,331	59,651	21,249	18,867	2,435,058	999,536	1,137,065	308,898	204,234	511,716	12,713,690
Mining	855	2,359	7,006	20,345	15,688	53,074	8,561	45,818	(1)	(1)	6,514	7,294	4,975	3,773	648	1,755	198,058
Crude petroleum and natural gas	432	739	4,521	9,836	11,564	34,086	7,272	40,660	(1)	(1)	3,575	3,861	3,426	3,325	538	1,356	150,828
Other mining, including quarrying	423	1,620	2,485	10,509	4,124	18,988	1,289	5,158	(1)	(1)	2,939	3,433	1,549	448	(1)	(1)	47,230
Construction	24,716	15,711	224,700	121,032	374,491	339,296	956	1,054	1,603	593	293,737	155,513	125,478	25,595	19,548	39,666	1,457,242
General contractors	5,162	6,805	51,476	41,539	81,406	116,219	(1)	(1)	(1)	(1)	68,959	52,839	36,049	9,459	6,068	16,199	641,467
Special trade contractors	19,008	8,807	165,942	70,983	281,998	206,124	(1)	(1)	954	406	215,863	97,147	84,868	15,374	12,219	16,934	760,128
Contractors not allocable	(1)	(1)	7,282	8,510	11,087	16,953	-	-	(1)	(1)	8,915	5,527	4,561	762	1,261	6,533	55,647
Manufacturing	15,156	9,370	80,939	67,799	120,605	178,223	619	2,654	973	1,153	88,461	55,609	46,633	15,880	14,042	31,008	633,886
Food and kindred products, including beverages	2,403	725	11,614	10,747	16,581	25,393	(1)	(1)	(1)	(1)	13,483	6,478	5,702	1,079	1,371	1,210	84,001
Lumber and wood products, except furniture	793	494	22,147	29,214	27,438	51,706	(1)	(1)	(1)	(1)	17,313	14,029	7,447	1,116	1,025	1,503	190,092
Printing, publishing, and allied industries	5,204	1,958	11,845	5,129	19,309	28,753	(1)	(1)	(1)	(1)	13,434	6,584	6,944	2,062	2,706	6,365	95,017
Machinery, except electrical, and transportation equipment	1,273	1,413	7,349	7,122	12,606	20,579	-	-	(1)	(1)	9,504	7,401	5,582	2,032	1,524	3,559	51,317
Other manufacturing industries	5,483	4,780	27,984	15,587	44,671	51,792	(1)	(1)	(1)	(1)	34,727	21,117	20,958	9,591	7,416	18,371	213,459
Transportation, communication, and sanitary services	6,666	3,416	144,516	190,438	173,252	298,325	1,156	1,159	988	328	144,298	97,360	39,235	8,433	6,023	11,794	866,076
Motor freight transportation and warehousing	4,451	2,604	102,198	161,171	124,623	246,789	(1)	(1)	(1)	(1)	103,940	79,575	29,524	6,202	4,065	6,723	709,214
Other transportation, communication, and sanitary services	2,215	812	42,318	29,267	48,629	51,536	(1)	(1)	(1)	(1)	40,358	17,785	9,711	2,231	1,958	5,071	156,862
Wholesale and retail trade	213,566	106,566	804,410	329,897	1,107,493	1,010,470	2,609	3,354	7,063	9,953	933,102	417,953	462,504	109,549	75,560	165,479	4,531,918
Wholesale trade	24,699	21,919	103,905	58,484	179,723	191,997	595	2,219	923	6,027	134,357	67,995	69,924	18,318	25,686	79,413	1,039,458
Groceries and related products	3,279	2,489	17,481	11,518	25,722	26,212	-	-	(1)	(1)	22,166	12,036	10,143	2,642	2,542	5,679	133,733
Farm products - raw materials	968	658	6,452	4,968	9,173	12,326	-	-	(1)	(1)	6,277	3,806	2,728	929	1,453	7,640	59,173
Other wholesale trade	20,452	18,772	79,972	41,998	144,828	153,459	595	2,219	749	5,670	105,914	52,153	57,053	14,747	21,691	66,094	846,552
Retail trade	180,746	78,914	679,238	254,861	897,185	769,440	1,980	805	6,035	3,776	770,699	330,276	376,829	86,134	45,442	78,877	3,321,188
Grocery stores, meat and fish markets, and fruit and vegetable markets	28,002	10,328	137,379	44,937	165,392	138,983	(1)	(1)	1,291	775	135,939	47,933	64,941	11,420	3,162	4,860	523,916
General merchandise	12,354	3,884	51,769	12,713	78,087	56,104	-	-	(1)	(1)	58,526	16,277	20,882	3,327	7,238	17,899	167,648
Apparel and accessories	7,577	4,449	25,787	7,117	37,666	26,211	-	-	(1)	(1)	37,041	16,563	19,712	5,028	1,394	860	151,664
Furniture, home furnishings, and equipment	11,661	8,225	25,828	11,136	41,018	38,356	(1)	(1)	(1)	(1)	36,394	21,021	17,593	5,605	5,912	11,054	211,195
Automotive dealers	13,169	11,697	21,610	20,835	29,565	34,059	(1)	(1)	378	153	30,902	24,735	17,802	7,135	7,228	13,045	234,081
Gasoline service stations	49,253	15,446	86,951	19,778	134,433	79,866	(1)	(1)	(1)	(1)	119,020	50,624	54,357	10,940	3,091	3,738	450,322
Eating and drinking places	13,992	3,425	159,729	70,007	175,420	177,376	(1)	(1)	1,234	1,168	144,751	58,030	83,828	19,379	3,464	7,216	681,510
Building materials	4,562	4,560	9,630	6,442	15,105	18,327	(1)	(1)	(1)	(1)	13,525	10,084	7,007	2,203	1,791	4,387	82,647
Hardware and farm equipment	6,079	3,567	14,021	4,170	21,317	20,413	-	-	(1)	(1)	20,007	12,821	8,128	2,673	1,467	2,411	94,063
Drug stores and proprietary stores	6,334	2,732	23,373	9,534	26,903	36,677	(1)	(1)	(1)	(1)	26,020	16,381	13,768	5,334	446	243	137,058
Liquor stores	3,086	737	14,500	5,139	16,658	14,368	-	-	(1)	(1)	15,220	6,562	7,934	2,314	(1)	(1)	50,207
Other retail trade	24,677	9,864	108,661	43,053	155,621	128,700	782	135	1,029	578	133,354	49,245	60,877	10,776	10,041	12,954	536,877
Wholesale and retail trade not allocable	8,121	5,733	21,267	16,552	30,585	49,033	(1)	(1)	(1)	(1)	28,046	19,682	15,751	5,097	4,432	7,189	171,272
Finance, insurance, and real estate	32,140	18,356	116,193	34,023	238,586	166,383	749	3,044	2,168	1,435	160,257	35,308	77,580	20,606	41,839	183,002	887,075
Insurance agents, brokers, and service	24,019	11,791	40,455	8,474	95,160	54,723	(1)	(1)	825	835	59,560	13,068	28,686	7,061	16,355	54,630	379,870
Real estate operators (except developers) and lessors	387	210	24,762	11,046	36,261	34,569	386	482	(1)	(1)	28,685	5,752	7,646	2,327	1,653	9,079	83,545
Real estate agents, brokers, and managers	2,628	1,910	35,815	10,028	70,576	48,717	(1)	(1)	715	236	46,433	8,953	25,808	5,856	16,059	78,626	244,806
Other finance, insurance, and real estate	5,106	4,445	15,161	4,475	36,589	28,374	185	1,646	(1)	(1)	25,579	7,535	15,440	5,362	7,772	40,667	178,854
Services	82,955	26,638	649,100	196,309	1,153,927	942,764	3,192	1,704	8,180	4,944	788,910	221,039	371,755	123,265	44,255	75,997	3,935,008
Lodging services	3,812	716	53,435	32,407	62,803	111,612	(1)	(1)	(1)	(1)	50,973	19,776	16,767	3,155	1,743	1,194	208,888
Personal services	21,395	6,094	189,557	46,338	280,609	187,791	816	372	1,711	871	189,745	43,471	87,100	10,385	7,390	15,221	688,901
Laundries, laundry services, and cleaning and dyeing plants	5,512	1,671	43,375	20,419	50,227	79,851	(1)	(1)	1,029	681	44,403	20,035	18,285	2,620	1,913	5,287	276,270
Photographic studios, including commercial photography	1,665	490	8,734	2,047	14,294	11,737	(1)	(1)	(1)	(1)	9,017	2,225	4,561	1,200	1,773	6,851	48,828
Beauty and barber shops, including schools	8,579	619	109,409	13,247	173,822	48,772	(1)	(1)	(1)	(1)	105,660	9,940	51,050	3,508	2,714	2,619	218,660
Other personal services	5,639	3,314	28,039	10,625	42,266	47,431	(1)	(1)	(1)	(1)	30,665	11,271	13,204	3,057	990	464	145,143
Business services	8,778	3,208	48,607	13,583	98,063	68,732	(1)	(1)	972	976	57,588	16,620	28,070	9,905	8,760	14,491	342,368
Automotive services	16,146	7,129	45,921	18,197	79,661	68,129	(1)	(1)	(1)	(1)	63,601	29,396	29,097	6,161	4,316	5,669	228,493
Automobile repair shops	15,297	6,593	39,542	12,513	71,197	48,830	(1)	(1)	(1)	(1)	55,594	24,903	25,223	5,066	3,364	3,011	190,469
Other automotive services	849	536	6,379	5,684	8,464	19,299	-	-	(1)	(1)	8,007	4,493	3,874	1,095	952	2,658	38,024
Repair services, except automotive	14,130	3,071	50,624	10,046	99,465	44,204	(1)	(1)	1,255	257	65,427	13,891	25,054	2,740	3,803	2,132	161,503
Recreational services	1,074	297	29,409	15,829	44,590	66,958	(1)	(1)	347	520	27,305	10,619	13,117	4,290	4,334	11,263	201,951
Medical and other health services	8,501	3,037	137,794	41,697	263,312	281,861	214	264	1,719	910	218,783	65,483	117,182	44,287	5,563	16,208	1,365,689
Offices of physicians, surgeons, and oculists	2,538	1,154	56,273	19,151	122,179	154,443	(1)	(1)	584	550	103,908	40,459	54,347	27,495	2,074	4,656	703,418
Offices of dentists and dental surgeons	2,095	922	39,504	10,885	67,757	64,195	(1)	(1)	659	254	59,289	12,367	29,953	9,718	1,176	10,641	380,834
Other medical and health services	3,868	961	42,017	11,661	73,376	63,223	(1)	(1)	(1)	(1)	55,586	12,657	32,882	7,074	2,313	911	281,437
Legal services	3,932	1,520	28,623	6,501	75,890	46,732	(1)	(1)	566	197	41,421	7,036	22,433	23,632	1,477	3,075	359,128
Educational services	1,494	77	21,142	3,529	41,049	12,628	(1)	(1)	(1)	(1)	17,812	1,893	5,477	508	1,126	451	48,735
Engineering and architectural services	1,379	838	8,534	2,707	23,961	18,363	(1)	(1)	(1)	(1)	14,912	5,984	11,234	13,147	1,745	2,941	143,042
Accounting, auditing, and bookkeeping services	1,020	190	26,219	3,663	59,181	25,622	(1)	(1)	(1)	(1)	29,746	4,810	7,595	3,316	992	669	102,401
Other services	1,294	461	9,235	1,812	25,343	10,132	(1)	(1)	(1)	(1)	11,597	2,060	8,629	1,739	3,006	2,683	83,909
Nature of business not allocable	4,047	4,043	18,325	11,655	29,536	37,383	489	864	(1)	(1)	19,779	9,460	8,905	1,797	2,319	3,015	204,427

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

SOLE PROPRIETORSHIPS: NONAGRICULTURAL BUSINESSES

Table 6.—FREQUENCIES AND AMOUNTS OF COST OF GOODS SOLD ITEMS FOR SELECTED NONAGRICULTURAL INDUSTRIES

Selected nonagricultural industries	Businesses with and without net profit														
	Total number of businesses	Cost of goods sold		Inventory, beginning-of-year		Merchandise purchased		Cost of labor		Material and supplies		Other costs		Inventory, end-of-year	
		Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
All selected nonagricultural industries	5,292,916	3,301,767	83,332,477	1,610,888	9,473,588	2,262,336	68,113,326	807,768	5,355,804	1,474,324	4,919,000	1,321,400	4,805,442	1,650,565	9,334,683
Mining	35,549	9,207	238,465	1,560	14,683	2,126	98,784	4,093	47,666	5,377	29,377	4,901	64,558	1,730	16,603
Crude petroleum and natural gas	26,256	5,140	147,578	1,066	5,408	1,098	79,899	1,762	17,702	2,747	13,233	2,758	37,397	997	6,061
Other mining, including quarrying	9,293	4,067	90,887	494	9,275	1,028	18,885	2,331	29,964	2,630	16,144	2,143	27,161	733	10,542
Construction	678,456	426,598	8,502,085	88,740	487,879	173,246	2,868,012	192,397	1,959,775	266,229	2,325,303	179,861	1,341,289	89,387	480,173
General contractors	133,819	93,239	3,830,559	14,059	241,402	34,224	957,913	54,281	744,102	60,233	1,130,807	51,645	993,024	14,051	236,689
Special trade contractors	523,314	321,338	4,491,739	73,015	239,885	134,399	1,834,311	133,187	1,166,288	199,278	1,154,075	124,474	334,000	73,572	236,820
Contractors not allocable	21,323	12,021	179,787	1,666	6,592	4,623	75,788	4,929	49,385	6,718	40,421	3,742	14,265	1,764	6,664
Manufacturing	194,325	150,237	3,985,546	66,419	387,424	93,051	2,318,693	63,019	918,588	79,096	432,335	68,900	286,633	67,577	358,127
Food and kindred products, including beverages	22,050	18,778	956,008	7,753	57,921	15,745	818,794	4,779	43,896	6,997	37,974	7,219	24,524	7,230	27,101
Lumber and wood products, except furniture	45,969	28,401	493,099	5,913	38,457	16,125	241,156	14,416	117,001	12,240	72,760	11,932	72,303	5,642	48,578
Printing, publishing, and allied industries	29,162	23,350	347,631	11,235	25,738	12,498	145,424	9,779	102,098	15,468	54,565	11,710	42,551	11,580	22,745
Machinery, except electrical and transportation equipment	20,320	15,260	361,325	6,062	55,658	8,544	142,320	7,052	107,862	8,991	77,198	7,940	29,531	6,279	51,244
Other manufacturing industries	76,824	64,448	1,827,483	35,456	209,650	40,139	970,999	26,993	547,731	35,400	189,838	30,099	117,724	36,846	208,459
Transportation, communication, and sanitary services	286,672	73,337	904,847	8,143	35,606	26,093	470,520	30,670	143,265	29,441	65,814	29,664	223,238	7,521	33,596
Motor freight transportation and warehousing	203,760	55,087	695,087	4,628	23,745	20,170	400,952	24,062	103,029	20,306	50,626	21,208	140,224	3,985	23,489
Other transportation, communication, water supply, and sanitary services	82,912	18,250	209,760	3,515	11,861	5,923	69,568	6,608	40,236	9,135	15,188	8,456	83,014	3,536	10,107
Wholesale and retail trade	1,942,804	1,675,079	64,129,190	1,165,245	7,998,124	1,546,713	59,113,471	286,753	1,324,391	489,840	1,220,914	695,400	2,363,316	1,188,663	7,891,026
Wholesale trade	328,130	181,192	12,910,653	92,221	1,000,004	150,444	11,501,757	32,119	212,129	49,846	332,833	75,749	776,467	96,024	912,537
Groceries and related products	39,869	31,215	3,074,488	13,850	96,183	27,143	2,859,057	5,098	37,374	8,176	79,233	11,997	84,795	13,747	82,154
Farm products - raw materials	19,557	12,245	2,928,500	4,536	203,360	10,073	2,381,604	2,696	19,604	3,100	91,232	4,277	399,614	4,765	166,914
Other wholesale trade	268,704	137,732	6,907,665	73,835	700,461	113,228	6,261,096	24,325	155,151	38,570	162,368	59,475	292,058	77,512	663,469
Retail trade	1,563,939	1,446,873	48,524,277	1,040,304	6,459,846	1,355,002	45,133,229	240,708	995,800	422,992	818,786	594,483	1,489,832	1,059,930	6,373,216
Grocery stores, meat, fish, fruit, and vegetable markets	253,707	248,736	12,557,543	205,406	894,717	243,268	12,217,720	29,726	80,234	67,653	74,357	98,876	189,257	203,663	898,742
General merchandise	191,461	149,776	2,521,194	82,344	493,553	133,419	2,380,466	16,085	28,850	45,122	41,665	57,844	53,799	86,482	477,139
Apparel and accessories	60,148	56,479	1,706,353	48,073	651,955	52,801	1,640,023	8,868	25,500	15,727	19,633	28,742	38,640	47,834	669,398
Furniture, home furnishings, and equipment	70,294	63,627	1,963,361	48,727	490,329	58,746	1,796,640	14,827	87,342	16,957	32,376	32,887	66,222	50,401	509,548
Automotive dealers	62,638	57,280	5,295,620	41,278	811,535	52,237	4,459,763	14,923	105,294	14,196	128,392	28,286	526,647	42,104	736,011
Gasoline service stations	209,284	203,323	9,249,103	160,268	484,235	193,075	8,693,144	42,643	163,319	56,687	132,375	88,456	237,406	164,100	461,376
Eating and drinking places	291,631	279,257	4,505,147	178,566	225,835	263,052	4,069,059	42,502	191,270	89,874	117,143	92,843	105,052	183,192	203,212
Building materials	28,553	25,314	1,044,831	17,961	208,351	22,115	869,404	7,907	85,582	8,065	43,301	12,222	44,218	18,025	206,025
Hardware and farm equipment	35,970	33,901	1,398,940	30,232	561,508	32,839	1,337,084	6,323	28,239	7,882	18,116	16,654	26,762	30,774	572,769
Drug and proprietary stores	33,172	32,722	1,870,404	31,206	489,221	31,978	1,784,950	3,654	24,441	7,407	19,672	15,534	38,731	30,458	486,611
Liquor stores	23,552	22,966	1,295,429	20,791	175,846	22,627	1,275,867	3,419	11,120	5,648	6,776	10,528	9,229	21,156	183,409
Other retail trade	303,529	273,492	5,116,352	175,452	972,761	248,845	4,609,109	49,831	164,609	87,774	184,980	111,611	153,869	181,741	968,976
Wholesale and retail trade not allocable	50,735	47,014	2,694,260	32,720	538,274	41,267	2,478,485	13,926	116,462	17,002	69,295	25,168	97,017	32,709	605,273
Services	2,075,689	932,501	4,813,444	262,212	449,897	396,055	2,599,603	221,949	915,837	591,650	817,526	329,204	488,464	276,964	457,883
Lodging services	120,289	43,820	288,087	11,370	15,171	23,120	211,283	12,714	37,461	24,856	20,865	16,637	17,012	11,147	13,705
Personal services	482,201	299,296	903,117	80,445	80,795	102,209	312,930	61,661	265,534	214,528	208,566	92,059	115,293	86,708	80,001
Laundries, laundry services, and cleaning and dyeing plants	83,765	48,908	258,301	8,978	7,522	15,200	50,776	16,382	98,367	33,246	58,220	21,050	50,693	8,877	7,277
Photographic studios, including commercial photography	26,751	19,266	99,544	8,585	13,925	8,080	47,049	4,370	16,257	12,850	22,482	8,008	14,317	8,857	14,486
Beauty and barber shops, including schools	276,587	174,377	267,236	39,566	13,917	47,427	47,845	29,281	116,609	135,132	88,766	44,059	12,714	44,117	12,615
Other personal services	95,098	56,745	278,036	23,316	45,431	31,502	167,260	11,628	34,301	33,300	39,098	18,942	37,569	24,857	45,623
Business services	218,303	81,642	679,959	13,533	49,404	29,428	347,833	24,404	125,681	51,203	100,076	29,936	106,039	13,579	49,074
Automotive services	132,137	103,261	1,268,612	47,044	130,063	75,122	905,643	29,390	177,304	48,349	130,069	37,772	52,044	48,434	126,511
Automobile repair shops	115,988	97,835	1,190,428	45,957	122,542	72,982	862,179	27,235	161,902	45,552	126,017	35,471	39,654	47,143	121,866
Other automotive services	16,149	5,426	78,184	1,087	7,521	2,140	43,464	2,155	15,402	2,797	4,052	2,301	12,390	1,291	4,645
Repair services, except automotive	187,407	150,881	614,357	75,884	123,385	97,659	434,562	28,234	67,750	76,154	95,077	53,395	25,441	80,968	131,858
Recreational services	106,468	40,332	250,551	13,728	20,700	26,026	167,549	12,015	32,046	18,362	19,795	15,592	32,190	14,508	21,729
Medical and other health services	399,055	114,943	522,595	12,277	20,227	28,568	157,688	25,246	104,493	84,109	190,352	43,048	74,177	13,105	24,342
Offices of physicians, surgeons, and oculists	143,807	34,465	130,825	2,142	2,412	6,806	31,868	7,008	23,890	27,225	60,597	10,273	15,645	2,489	3,587
Offices of dentists and dental surgeons	82,655	32,752	141,106	1,338	1,248	4,815	19,421	9,174	26,405	28,718	64,591	14,350	30,925	1,442	1,484
Other medical and health services	172,593	47,726	250,664	8,797	16,567	16,947	106,399	9,064	54,198	28,166	65,164	18,425	27,607	9,174	19,271
Legal services	124,164	17,795	44,818	(1)	(1)	(1)	(1)	6,880	12,993	12,262	7,164	9,129	23,532	(1)	(1)
Educational services	82,588	19,876	24,873	2,831	2,780	5,444	13,871	4,169	4,589	14,093	3,682	8,548	3,138	3,102	3,187
Engineering and architectural services	49,739	19,052	140,527	1,708	2,596	2,843	26,380	7,849	63,154	13,475	19,147	9,326	32,240	1,848	2,990
Accounting, auditing, and bookkeeping services	96,180	11,124	18,182	(1)	(1)	1,222	6,363	3,412	9,108	8,432	1,464	2,784	1,210	815	377
Other Services	77,158	30,479	57,766	2,407	3,678	4,004	15,054	5,975	15,724	25,827	21,269	10,978	6,148	2,716	4,107
Nature of business not allocable	79,421	34,808	758,900	18,569	99,975	25,052	644,243	8,887	46,282	12,691	27,731	13,470	37,944	18,723	97,275

Footnote at end of table. See text for explanatory statements and "Description of the Sample and Limitations of the Data."

Table 6.—FREQUENCIES AND AMOUNTS OF COST OF GOODS SOLD ITEMS FOR SELECTED NONAGRICULTURAL INDUSTRIES—Continued

Selected nonagricultural industries	Businesses with net profit														
	Total number of businesses	Cost of goods sold		Inventory, beginning-of-year		Merchandise purchased		Cost of labor		Material and supplies		Other costs		Inventory, end-of-year	
		Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)
	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)
All selected nonagricultural industries	4,453,714	2,755,504	73,579,998	1,323,475	7,858,188	1,851,404	60,437,409	685,193	4,732,969	1,260,080	4,307,247	1,113,871	4,175,556	1,360,837	7,931,371
Mining	21,702	5,569	183,990	1,142	4,762	1,510	87,579	2,672	40,721	3,733	23,212	3,167	33,903	1,274	6,187
Crude petroleum and natural gas	16,084	3,147	109,000	753	3,752	686	70,256	1,139	14,003	2,139	10,170	1,640	15,300	752	4,481
Other mining, include quarrying	5,618	2,422	74,990	(1)	(1)	824	17,323	1,533	26,718	1,594	13,042	1,527	18,603	(1)	(1)
Construction	620,000	386,668	7,556,132	77,830	394,297	155,020	2,637,546	176,309	1,766,703	244,615	2,020,310	161,850	1,133,100	78,668	395,124
General contractors	115,076	80,429	3,343,355	11,424	180,078	29,302	855,151	47,393	646,088	52,816	1,027,107	44,033	816,630	11,519	182,699
Special trade contractors	485,416	295,199	4,042,693	65,147	207,953	121,504	1,706,451	124,259	1,077,888	185,726	954,888	114,281	302,435	65,793	206,922
Contractors not allocable	19,508	11,000	170,084	1,259	6,266	4,214	74,944	4,657	42,727	6,073	38,615	3,536	14,035	1,256	6,503
Manufacturing	157,483	122,629	3,468,843	52,908	316,659	76,250	2,027,489	54,422	810,058	65,167	360,716	58,471	248,029	53,656	294,108
Food and kindred products, including beverages	19,034	16,579	848,328	6,472	47,075	13,957	737,768	4,285	36,847	6,038	30,807	6,629	19,269	6,097	23,438
Lumber and wood products, except furniture	37,524	23,054	367,975	4,447	27,154	13,021	193,913	12,238	87,632	10,403	36,772	10,059	47,938	4,377	30,434
Printing, publishing, and allied industries	24,542	19,910	328,016	9,415	23,530	10,940	130,394	8,907	99,914	13,108	49,617	10,619	41,406	9,954	16,845
Machinery, except electrical and transportation equipment	15,803	12,273	326,963	4,888	38,738	6,649	124,095	5,950	104,119	7,515	73,830	6,700	27,410	5,059	41,229
Other manufacturing industries	60,580	50,813	1,597,561	27,686	180,162	31,683	836,319	23,042	481,546	28,103	169,690	24,454	112,006	28,169	182,162
Transportation, communication, and sanitary services	230,182	60,049	707,593	6,305	25,277	21,339	332,985	25,097	120,933	24,344	54,480	24,298	193,012	5,821	19,094
Motor freight transportation and warehousing	159,057	44,871	515,563	3,543	19,592	16,438	272,657	19,140	81,310	16,437	41,068	17,342	114,146	3,002	13,210
Other transportation, communication, water supply, and sanitary services	71,125	15,178	192,030	2,762	5,685	4,901	60,328	5,957	39,623	7,907	13,412	6,956	78,866	2,819	5,884
Wholesale and retail trade	1,568,917	1,347,196	56,712,991	949,960	6,661,389	1,249,314	52,510,395	230,680	1,122,139	391,264	1,061,169	570,729	2,107,453	975,320	6,749,554
Wholesale trade	276,531	149,073	11,562,896	75,241	833,098	124,056	10,312,026	26,651	181,929	40,037	299,094	63,395	734,563	77,789	797,814
Groceries and related products	35,236	27,475	2,804,415	11,915	85,572	24,322	2,627,471	4,279	24,607	6,953	68,948	10,465	71,572	12,084	73,755
Farm products-raw materials	15,467	9,557	2,272,915	2,972	112,021	7,863	1,792,117	2,422	19,314	2,386	89,675	3,493	380,427	2,897	120,639
Other wholesale trade	225,828	112,041	6,485,566	60,354	635,505	91,871	5,892,438	19,950	138,008	30,698	140,471	49,437	282,564	62,808	603,420
Retail trade	1,252,290	1,160,920	42,688,313	848,477	5,326,615	1,092,131	39,929,764	192,932	833,001	337,634	698,114	486,650	1,280,915	870,621	5,380,096
Grocery stores, meat, fish, fruit, and vegetable markets	215,679	211,829	11,473,696	175,243	777,870	207,519	11,174,521	26,470	75,118	58,879	64,999	85,920	186,193	177,332	805,005
General merchandise	150,476	118,223	2,142,370	65,999	400,406	105,292	2,049,109	12,145	18,005	35,446	32,221	46,766	46,405	68,610	403,776
Apparel and accessories	50,301	46,972	1,543,778	39,824	568,422	44,209	1,507,195	7,065	22,352	13,034	18,970	23,922	27,150	40,231	600,311
Furniture, home furnishings, and equipment	53,833	48,391	1,706,029	37,725	399,708	44,564	1,554,456	11,951	74,183	13,555	27,390	25,927	61,827	38,876	411,535
Automotive dealers	43,966	39,398	4,118,070	28,199	574,728	35,687	3,472,657	11,185	80,330	10,051	120,536	19,996	409,996	29,294	540,177
Gasoline service stations	169,204	164,718	8,221,158	132,309	401,886	156,643	7,723,802	34,939	143,698	44,042	114,627	73,146	225,992	137,181	388,847
Eating and drinking places	230,234	221,019	3,953,417	146,523	195,205	208,827	3,600,518	32,410	156,886	69,357	94,938	75,183	84,080	150,959	178,210
Building materials	21,360	18,807	842,757	13,455	155,271	16,760	702,515	5,792	68,981	5,792	26,576	9,661	39,722	13,555	150,308
Hardware and farm equipment	26,954	25,393	1,171,275	22,847	430,829	24,879	1,128,039	5,068	22,446	5,644	12,443	12,915	22,883	23,290	445,365
Drug and proprietary stores	30,347	30,037	1,792,599	28,729	458,158	29,395	1,719,213	3,349	23,815	6,762	18,233	14,346	38,198	28,522	465,018
Liquor stores	20,401	19,849	1,186,897	18,149	157,926	19,510	1,177,773	2,425	4,054	4,427	6,399	9,122	8,548	18,281	167,803
Other retail trade	239,535	216,284	4,536,267	139,475	806,206	198,846	4,119,966	40,133	143,133	70,645	160,782	89,746	129,921	144,490	823,741
Wholesale and retail trade not allocable	40,096	37,203	2,461,782	26,242	501,676	33,127	2,268,605	11,097	107,209	13,593	63,961	20,684	91,975	26,910	571,644
Services	1,797,608	806,157	4,304,598	220,864	375,198	329,041	2,292,479	188,797	830,926	520,777	763,142	284,340	428,697	231,530	385,844
Lodging services	82,452	30,468	199,523	7,727	9,691	15,757	150,582	8,590	19,269	17,771	16,628	11,624	11,923	8,280	8,570
Personal services	431,890	266,903	838,566	70,526	70,434	87,637	290,522	53,333	244,909	194,554	195,230	80,940	106,930	74,309	69,459
Laundries, laundry services, and cleaning and dyeing plants	67,422	39,056	235,702	7,314	6,525	11,629	47,856	12,886	88,761	26,680	52,299	17,401	46,714	7,281	6,453
Photographic studios, including commercial photography	19,420	14,363	88,073	6,129	12,079	5,890	41,340	2,929	13,760	10,194	20,820	6,096	12,796	6,468	12,722
Beauty and barber shops, including schools	258,224	162,029	251,774	35,971	11,015	42,139	42,276	27,381	110,511	126,720	85,189	40,705	11,865	38,717	9,082
Other personal services	86,824	51,455	263,017	21,112	40,815	27,979	159,050	10,137	31,877	30,960	36,922	16,738	35,555	21,843	41,202
Business services	184,382	68,578	575,270	10,119	30,077	23,010	282,254	20,597	110,516	44,086	89,707	25,028	94,080	10,093	31,364
Automotive services	115,143	90,623	1,150,193	41,616	109,854	66,349	818,404	26,467	167,455	42,799	122,301	33,539	40,132	42,870	107,953
Automobile repair shops	102,179	86,197	1,084,804	40,563	102,418	64,310	775,360	24,869	154,343	40,489	119,696	31,660	36,380	41,613	103,393
Other automotive services	12,964	4,426	65,389	1,053	7,436	2,039	43,044	1,598	13,112	2,310	2,605	1,879	3,752	1,257	4,560
Repair services, except automotive	157,706	126,336	554,114	62,247	108,520	79,615	388,024	23,335	63,256	64,474	87,584	45,252	22,884	65,978	116,154
Recreational services	72,191	29,018	207,420	10,716	18,089	18,670	150,682	7,596	22,185	12,865	14,727	10,659	20,695	11,051	18,958
Medical and other health services	381,669	110,387	513,836	11,834	20,156	27,170	154,821	24,117	101,997	81,159	188,487	41,821	72,650	12,628	24,275
Offices of physicians, surgeons, and oculists	135,483	33,242	129,689	2,038	2,391	6,493	31,619	6,864	23,833	26,450	60,254	9,964	15,167	2,385	3,575
Offices of dentists and dental surgeons	80,570	32,342	140,664	1,338	1,248	4,679	19,415	9,105	26,387	28,343	64,287	14,146	30,811	1,442	1,484
Other medical and health services	165,616	44,803	243,483	8,458	16,517	15,998	103,787	8,148	51,777	26,366	63,946	17,711	26,672	8,801	19,216
Legal services	112,260	16,041	41,111	(1)	(1)	(1)	(1)	6,163	12,662	10,886	7,025	8,229	20,363	(1)	(1)
Educational services	74,583	18,099	21,149	2,593	2,149	4,764	13,236	3,616	3,587	12,701	2,745	7,927	2,281	2,831	2,849
Engineering and architectural services	39,854	15,869	135,211	1,131	2,008	1,982	24,455	6,622	62,354	11,114	18,153	8,423	30,676	1,101	2,435
Accounting, auditing, and bookkeeping services	88,034	10,275	15,613	(1)	(1)	951	5,186	3,310	7,954	7,957	1,407	2,716	1,075	(1)	(1)
Other services	57,444	23,560	52,592	1,642	3,440	2,760	13,870	5,051	14,782	20,411	19,148	8,182	5,008	1,744	3,656
Nature of business not allocable	57,822	27,236	645,851	14,466	80,606	18,930	548,936	7,216	41,489	10,180	23,918	11,016	31,362	14,568	80,460

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

Table 7.—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, AND NET PROFIT, BY RATIO OF NET PROFIT TO BUSINESS RECEIPTS FOR SELECTED INDUSTRIES

Net profit to business receipts	Number of businesses	Business receipts (Thousand dollars)	Net profit (or loss) (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Net profit (or loss) (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Net profit (or loss) (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Net profit (or loss) (Thousand dollars)
	All industries			Agriculture, forestry, and fisheries								
				Total			Farms			Other agriculture, forestry, and fisheries		
Businesses with and without net profit, total..	9,241,755	170,981,413	22,696,990	3,487,190	27,914,902	3,621,946	3,362,051	26,290,618	3,351,192	125,139	1,624,284	270,754
Businesses with net profit, total	7,294,133	151,761,498	25,756,867	2,460,607	23,107,783	5,135,598	2,359,685	21,599,978	4,826,830	100,922	1,507,805	308,768
Greater than zero, under 1 percent	99,129	8,660,747	43,470	30,625	1,045,277	5,480	28,966	922,046	4,692	1,659	123,231	788
1 percent under 2 percent	117,185	9,249,551	140,283	31,849	678,959	10,337	30,994	554,853	8,464	(1)	(1)	(1)
2 percent under 3 percent	136,349	9,988,509	248,960	33,077	637,546	15,791	31,778	526,623	13,259	1,299	110,923	2,532
3 percent under 4 percent	149,127	9,991,856	350,689	34,251	605,453	20,874	33,157	551,634	18,963	1,094	53,819	1,911
4 percent under 5 percent	157,982	9,445,453	425,392	36,173	616,793	27,850	34,872	543,561	24,670	1,301	73,232	3,180
5 percent under 10 percent	795,171	34,640,363	2,513,550	209,667	3,151,989	235,247	203,244	2,911,262	217,041	6,423	240,727	18,206
10 percent under 15 percent	659,410	18,376,101	2,256,859	220,965	2,826,848	353,053	215,580	2,710,328	338,412	5,385	116,520	14,641
15 percent under 20 percent	590,573	11,076,415	1,914,951	241,329	2,633,515	459,771	236,436	2,548,026	445,083	4,893	85,489	14,688
20 percent under 25 percent	518,320	7,451,849	1,665,710	231,975	2,397,110	537,685	225,996	2,305,636	517,217	5,979	91,474	20,468
25 percent under 50 percent	1,945,812	18,951,193	6,748,096	884,176	6,801,249	2,371,791	855,556	6,488,874	2,261,433	28,620	312,375	110,358
50 percent or more	2,125,075	13,929,461	9,448,907	506,520	1,713,044	1,097,719	463,106	1,537,135	977,596	43,414	175,909	120,123
No percent computed	-	-	-	-	-	-	-	-	-	-	-	-
Businesses without net profit	1,947,622	19,219,915	[2]3,059,877	1,026,583	4,807,119	[2]1,513,652	1,002,366	4,690,640	[2]1,475,638	24,217	116,479	[2]38,014
	Mining									Construction		
	Total			Crude petroleum and natural gas			Other mining, including quarrying			Total		
Businesses with and without net profit, total..	35,549	1,209,179	[3]12,580	26,256	860,585	[3]30,796	9,293	348,594	18,216	678,456	14,487,676	1,997,795
Businesses with net profit, total	21,702	752,529	115,288	16,084	505,401	87,264	5,618	247,128	28,024	620,000	13,193,818	2,112,771
Greater than zero under 1 percent	470	49,174	306	334	43,557	246				5,301	324,752	1,659
1 percent under 2 percent										5,613	524,857	8,056
2 percent under 3 percent	692	113,745	2,777				887	68,502	1,857	6,831	626,679	15,904
3 percent under 4 percent	526	31,196	1,011	845	110,818	3,202				10,172	976,599	33,934
4 percent under 5 percent	(1)	(1)	(1)							10,143	898,283	40,661
5 percent under 10 percent	2,475	152,365	10,727	1,540	70,774	5,073	935	81,591	5,654	50,611	3,260,325	240,976
10 percent under 15 percent	2,320	138,933	17,198	1,495	98,768	12,192				51,781	2,171,609	270,020
15 percent under 20 percent	2,006	70,242	11,945	1,285	47,546	8,159	1,800	69,621	10,228	45,332	1,334,053	230,839
20 percent under 25 percent	1,550	35,388	7,858	1,296	28,628	6,422				38,944	754,937	168,382
25 percent under 50 percent	5,615	84,765	29,248	4,539	61,051	21,654	1,996	27,414	10,285	147,074	1,555,038	529,260
50 percent or more	5,670	47,959	33,007	4,750	44,259	30,316				248,198	766,686	573,080
No percent computed	-	-	-	-	-	-	-	-	-	-	-	-
Businesses without net profit	13,847	456,650	[2]127,868	10,172	355,184	[2]118,060	3,675	101,466	[2]9,808	58,456	1,293,858	[2]114,976
	Construction—Continued									Manufacturing		
	General contractors			Special trade contractors			Contractors not allocable			Total		
Businesses with and without net profit, total..	133,819	5,886,078	508,396	523,314	8,196,805	1,431,943	21,323	404,793	57,456	194,325	6,599,828	660,681
Businesses with net profit, total	115,076	5,245,613	565,980	485,416	7,560,594	1,486,595	19,508	387,611	60,196	157,483	5,870,264	728,587
Greater than zero, under 1 percent	2,306	172,036	740	2,995	152,716	919	-	-	-	1,844	199,606	1,032
1 percent under 2 percent	2,987	323,170	4,860	2,490	199,902	3,168				3,016	498,557	7,646
2 percent under 3 percent	2,769	400,689	10,274	3,757	177,948	4,437	1,222	105,582	3,539	3,311	346,502	8,747
3 percent under 4 percent	4,299	553,619	19,349	5,499	400,548	13,795				3,690	371,171	13,174
4 percent under 5 percent	4,236	452,855	20,472	5,500	412,105	18,661				4,176	493,483	21,798
5 percent under 10 percent	18,308	1,526,155	111,385	30,234	1,632,546	121,928	2,069	101,624	7,663	20,788	1,355,897	101,320
10 percent under 15 percent	16,246	858,833	105,879	33,530	1,252,951	156,286	2,005	59,825	7,855	19,949	1,045,981	129,875
15 percent under 20 percent	9,364	337,037	58,047	34,642	955,601	165,763	1,326	41,415	7,029	17,088	537,891	92,703
20 percent under 25 percent	8,472	195,151	43,247	29,284	542,980	121,334	1,188	16,806	3,801	11,569	306,704	68,947
25 percent under 50 percent	21,928	301,551	99,637	121,475	1,215,967	416,974	3,671	37,520	12,649	40,454	574,929	190,424
50 percent or more	24,161	124,517	92,090	216,010	617,330	463,330	8,027	24,839	17,660	31,598	139,543	92,921
No percent computed	-	-	-	-	-	-	-	-	-	-	-	-
Businesses without net profit	18,743	640,465	[2]57,584	37,898	636,211	[2]54,652	1,815	17,182	[2]2,740	36,842	729,564	[2]67,906

Footnotes at end of table. See text for explanatory statements and "Description of the Sample and Limitations of the Data."

Table 7.—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, AND NET PROFIT, BY RATIO OF NET PROFIT TO BUSINESS RECEIPTS FOR SELECTED INDUSTRIES—Continued

Net profit to business receipts	Number of businesses	Business receipts (Thousand dollars)	Net profit (or loss) (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Net profit (or loss) (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Net profit (or loss) (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Net profit (or loss) (Thousand dollars)
	Manufacturing—Continued											
	Food and kindred products, including beverages			Lumber and wood products, except furniture			Printing, publishing, and allied industries			Machinery, except electrical and transportation equipment		
Businesses with and without net profit, total..	22,050	1,301,800	81,554	45,969	1,108,558	87,457	29,162	735,697	113,458	20,320	652,789	92,143
Businesses with net profit, total	19,034	1,171,997	87,417	37,524	893,793	108,364	24,542	690,818	118,258	15,803	597,727	99,836
Greater than zero, under 1 percent	(1)	(1)	(1)	1,234	114,438	1,421	1,662	63,924	1,656	958	119,744	4,432
1 percent under 2 percent	1,158	230,905	3,559									
2 percent under 3 percent	(1)	(1)	(1)	1,701	136,494	3,639						
3 percent under 4 percent	1,058	129,297	4,475									
4 percent under 5 percent	(1)	(1)	(1)	895	81,079	3,674						
5 percent under 10 percent	3,084	232,607	16,851	5,588	190,194	14,802	2,629	142,337	10,818	1,166	140,469	9,502
10 percent under 15 percent	3,777	165,445	20,288	4,425	151,533	18,471	3,648	150,697	18,815	1,350	92,907	11,176
15 percent under 20 percent	2,634	66,995	11,131	3,104	64,363	10,974	3,946	132,203	22,800	1,538	64,491	11,116
20 percent under 25 percent	1,195	29,634	6,384	2,764	50,629	11,216	2,188	56,955	12,811	1,242	50,963	11,364
25 percent under 50 percent	2,888	37,370	12,592	9,287	80,249	26,944	7,705	129,053	40,770	5,256	101,789	34,711
50 percent or more	1,733	8,699	5,932	8,526	24,814	17,223	2,764	15,649	10,588	4,293	27,364	17,535
No percent computed	-	-	-	-	-	-	-	-	-	-	-	-
Businesses without net profit	3,016	129,803	[2]5,863	8,445	214,765	[2]20,907	4,620	44,879	[2]4,800	4,517	55,062	[2]7,693
	Manufacturing—Continued			Transportation, communication, and sanitary services								
	Other manufacturing industries			Total			Motor freight transportation and warehousing			Other transportation, communication, water supply, and sanitary services		
Businesses with and without net profit, total..	76,824	2,800,984	286,069	286,672	4,100,142	570,078	203,760	3,249,381	398,298	82,912	850,761	171,780
Businesses with net profit, total	60,580	2,515,929	314,712	230,182	3,431,151	666,687	159,057	2,651,790	479,360	71,125	779,361	187,327
Greater than zero, under 1 percent	(1)	(1)	(1)	2,559	106,949	522	2,081	94,021	492	1,067	49,704	648
1 percent under 2 percent	963	194,876	2,829	4,035	197,942	3,170	3,446	161,166	2,552			
2 percent under 3 percent	959	93,690	2,452	4,317	170,723	4,231	3,231	123,708	3,006	1,086	47,015	1,225
3 percent under 4 percent	1,137	190,014	6,906	3,975	158,993	5,469	3,396	124,821	4,360	1,054	42,917	1,513
4 percent under 5 percent	2,190	245,932	10,896	3,819	159,318	7,057	3,344	150,573	6,653			
5 percent under 10 percent	8,321	650,290	49,347	18,486	614,553	45,308	15,239	466,615	34,102	3,247	147,938	11,206
10 percent under 15 percent	6,749	485,399	61,125	19,663	420,369	52,833	15,914	344,146	42,878	3,749	76,223	9,955
15 percent under 20 percent	5,866	209,839	36,682	20,549	388,070	66,546	15,475	317,022	54,677	5,074	71,048	11,869
20 percent under 25 percent	4,180	118,523	27,172	17,584	252,508	56,107	13,158	211,712	47,157	4,426	40,796	8,950
25 percent under 50 percent	15,318	226,468	75,407	76,981	667,350	236,985	50,948	480,076	170,723	26,033	187,274	66,262
50 percent or more	14,282	63,017	41,643	58,214	294,376	188,459	32,825	177,930	112,760	25,389	116,446	75,699
No percent computed	-	-	-	-	-	-	-	-	-	-	-	-
Businesses without net profit	16,244	285,055	[2]28,643	56,490	668,991	[2]96,609	44,703	597,591	[2]81,062	11,787	71,400	[2]15,547
	Wholesale and retail trade											
	Total			Wholesale trade								
				Total			Groceries and related products			Farm products - raw materials		
Businesses with and without net profit, total..	1,942,804	85,639,324	5,579,784	328,130	16,973,390	1,409,257	39,869	3,630,963	163,431	19,557	3,162,525	57,706
Businesses with net profit, total	1,568,917	76,427,840	6,194,923	276,531	15,384,621	1,503,539	35,236	3,309,400	174,428	15,467	2,476,863	71,091
Greater than zero, under 1 percent	45,862	6,054,450	29,333	5,846	2,518,758	9,768	1,637	495,343	3,309	1,295	1,516,997	3,537
1 percent under 2 percent	57,722	6,914,567	104,375	7,122	1,788,546	26,591	2,591	709,799	11,194	(1)	(1)	(1)
2 percent under 3 percent	73,453	7,645,072	190,178	8,524	1,730,154	42,030	2,403	516,358	13,081	984	232,334	5,404
3 percent under 4 percent	81,628	7,446,021	261,878	8,481	1,274,026	44,734	1,777	304,687	10,323	935	143,122	5,012
4 percent under 5 percent	85,965	6,719,862	302,799	7,920	1,043,763	47,535	2,462	293,574	13,291	(1)	(1)	(1)
5 percent under 10 percent	396,704	23,207,372	1,670,478	37,617	3,649,952	273,934	8,590	663,638	46,725	1,855	165,948	11,318
10 percent under 15 percent	238,768	9,323,432	1,128,141	26,535	1,116,700	134,657	3,884	169,250	20,135	1,288	39,128	4,867
15 percent under 20 percent	151,405	4,131,773	708,437	19,357	511,030	87,541	2,183	50,377	8,446	1,224	34,340	6,587
20 percent under 25 percent	94,714	1,943,830	430,542	13,825	293,625	65,556	1,204	21,602	4,851			
25 percent under 50 percent	181,765	2,032,310	673,972	54,283	692,463	250,558	3,686	44,248	15,853	2,039	19,682	7,285
50 percent or more	160,931	1,009,151	694,790	87,021	765,604	520,635	4,819	40,524	27,220	4,643	28,798	20,682
No percent computed	-	-	-	-	-	-	-	-	-	-	-	-
Businesses without net profit	373,887	9,211,484	[2]615,139	51,599	1,588,769	[2]94,282	4,633	321,563	[2]10,997	4,090	685,662	[2]13,385

Footnotes at end of table. See text for explanatory statements and "Description of the Sample and Limitations of the Data."

SOLE PROPRIETORSHIPS

Table 7.—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, AND NET PROFIT, BY RATIO OF NET PROFIT TO BUSINESS RECEIPTS FOR SELECTED INDUSTRIES—Continued

Net profit to business receipts	Number of businesses	Business receipts (Thousand dollars)	Net profit (or loss) (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Net profit (or loss) (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Net profit (or loss) (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Net profit (or loss) (Thousand dollars)
	Wholesale and retail trade—Continued											
	Wholesale trade—Continued			Retail trade								
	Other wholesale trade			Total			Grocery stores, meat, fish, fruit, and vegetable markets			General merchandise		
Businesses with and without net profit, total..	268,704	10,179,902	1,188,120	1,563,939	65,157,786	3,974,775	253,707	14,962,261	640,812	191,461	3,387,324	263,627
Businesses with net profit, total	225,828	9,598,358	1,258,020	1,252,290	57,827,965	4,479,633	215,679	13,744,054	697,934	150,476	2,924,967	305,740
Greater than zero, under 1 percent	2,914	506,418	2,922	38,555	3,121,422	17,968	9,263	1,117,043	7,001	3,361	120,591	620
1 percent under 2 percent	3,906	847,609	12,109	48,591	4,720,780	71,878	11,340	1,344,011	20,310	4,544	184,404	2,770
2 percent under 3 percent	5,137	981,462	23,545	62,824	5,573,889	139,343	17,889	1,985,444	49,025	4,622	163,563	4,063
3 percent under 4 percent	5,769	826,217	29,399	70,448	5,772,348	203,254	19,547	1,965,969	68,901	4,959	241,836	8,427
4 percent under 5 percent	4,879	684,813	31,133	75,783	5,411,719	243,751	21,734	1,744,173	79,265	4,672	199,013	8,937
5 percent under 10 percent	27,172	2,820,366	215,891	350,443	18,814,258	1,343,481	83,281	4,385,364	303,554	27,062	967,699	67,590
10 percent under 15 percent	21,363	908,322	109,655	206,334	7,883,680	955,024	30,131	913,661	108,205	20,885	521,654	62,876
15 percent under 20 percent	16,459	440,509	75,610	127,713	3,455,332	592,141	9,580	175,685	29,388	15,264	205,672	35,669
20 percent under 25 percent	12,112	257,827	57,603	77,900	1,572,529	347,680	4,997	64,210	13,944	11,133	124,322	27,739
25 percent under 50 percent	48,558	628,533	227,420	122,378	1,276,528	402,626	5,360	41,894	13,165	27,480	137,273	45,260
50 percent or more	77,559	696,282	472,733	71,321	225,480	162,487	2,557	6,600	5,176	26,494	58,940	41,789
No percent computed	-	-	-	-	-	-	-	-	-	-	-	-
Businesses without net profit	42,876	581,544	[2]69,900	311,649	7,329,821	[2]504,858	38,028	1,218,207	[2]57,122	40,985	462,357	[2]42,113
	Wholesale and retail trade—Continued											
	Retail trade—Continued											
	Apparel and accessories			Furniture, home furnishings, and equipment			Automotive dealers			Gasoline service stations		
Businesses with and without net profit, total..	60,148	2,533,518	216,685	70,294	2,937,339	226,449	62,638	6,335,584	178,224	209,284	11,683,669	543,039
Businesses with net profit, total	50,301	2,315,996	240,017	53,833	2,578,986	255,706	43,966	5,008,037	229,813	169,204	10,465,206	601,970
Greater than zero, under 1 percent	1,636	171,821	2,233	1,598	152,010	780	3,084	580,180	3,279	7,336	453,041	2,310
1 percent under 2 percent				(1)	(1)	(1)	4,172	1,200,943	18,474	9,949	716,787	10,965
2 percent under 3 percent	1,360	102,773	2,547	1,298	106,964	2,801	3,559	891,782	22,404	14,608	1,206,696	30,126
3 percent under 4 percent	1,365	85,530	3,060	1,872	206,761	7,549	2,684	455,218	15,788	18,213	1,489,641	52,644
4 percent under 5 percent	2,072	91,285	4,218	3,070	222,850	10,018	3,104	444,668	19,536	17,871	1,406,576	63,369
5 percent under 10 percent	13,036	877,113	64,229	11,559	833,401	61,508	11,254	973,475	66,355	66,743	4,163,950	289,206
10 percent under 15 percent	9,562	531,642	64,410	9,758	527,210	64,446	4,855	247,087	29,736	18,346	751,876	89,349
15 percent under 20 percent	7,755	277,385	46,886	6,047	207,403	35,439	2,997	100,812	17,300	5,773	164,159	28,229
20 percent under 25 percent	3,533	84,696	18,719	3,399	79,124	17,281	1,904	57,835	12,710	3,294	53,676	11,581
25 percent under 50 percent	6,959	81,301	25,658	9,324	115,170	37,211	3,148	42,064	13,240	4,323	45,848	14,464
50 percent or more	3,023	12,450	8,057	5,055	25,418	17,164	3,205	13,973	10,991	2,748	12,956	9,727
No percent computed	-	-	-	-	-	-	-	-	-	-	-	-
Businesses without net profit	9,847	217,522	[2]23,332	16,461	358,353	[2]29,257	18,672	1,327,547	[2]51,589	40,080	1,218,463	[2]58,931
	Wholesale and retail trade—Continued											
	Retail trade—Continued											
	Eating and drinking places			Building materials			Hardware and farm equipment			Drug and proprietary stores		
Businesses with and without net profit, total..	291,631	7,969,066	653,689	28,553	1,447,841	87,161	35,970	1,863,051	109,873	33,172	2,753,032	281,296
Businesses with net profit, total	230,234	7,071,943	746,149	21,360	1,181,913	104,973	26,954	1,595,213	130,466	30,347	2,654,551	291,739
Greater than zero, under 1 percent	6,483	268,454	1,292				(1)	(1)	(1)			
1 percent under 2 percent	8,284	318,129	4,923	1,740	256,999	4,461	989	88,638	1,459	486	65,335	1,037
2 percent under 3 percent	8,368	401,656	10,439				1,221	116,460	2,983			
3 percent under 4 percent	9,404	378,785	13,434	1,470	207,787	8,474	1,903	153,197	5,297	1,701	198,155	6,215
4 percent under 5 percent	9,985	362,860	16,339				1,306	122,939	5,444	1,769	182,809	7,988
5 percent under 10 percent	59,937	2,104,060	157,424	4,614	355,259	26,925	6,843	516,069	36,693	8,889	896,081	68,988
10 percent under 15 percent	48,991	1,610,962	196,221	4,100	209,835	25,638	5,957	314,292	37,808	8,208	713,828	88,788
15 percent under 20 percent	33,867	875,709	150,830	2,081	67,624	11,485	3,328	102,073	17,116	5,885	408,889	70,665
20 percent under 25 percent	21,076	481,802	106,548	1,440	34,218	7,697	1,700	52,381	11,572	1,754	118,146	26,079
25 percent under 50 percent	19,743	256,174	77,538	3,840	41,324	13,979	1,634	22,072	6,642	1,377	67,961	19,121
50 percent or more	4,096	13,352	11,161	2,075	8,867	6,314	1,290	6,791	4,769	(1)	(1)	(1)
No percent computed	-	-	-	-	-	-	-	-	-	-	-	-
Businesses without net profit	61,397	897,123	[2]92,460	7,193	265,928	[2]17,812	9,016	267,838	[2]20,593	2,825	98,481	[2]10,443

Footnotes at end of table. See text for explanatory statements and "Description of the Sample and Limitations of the Data."

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Table 7.—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, AND NET PROFIT, BY RATIO OF NET PROFIT TO BUSINESS RECEIPTS FOR SELECTED INDUSTRIES—Continued

Net profit to business receipts	Number of businesses	Business receipts (Thousand dollars)	Net profit (or loss) (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Net profit (or loss) (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Net profit (or loss) (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Net profit (or loss) (Thousand dollars)
	Wholesale and retail trade—Continued									Finance, insurance, and real estate		
	Retail trade—Continued						Wholesale and retail trade not allocable			Total		
	Liquor stores			Other retail trade								
Businesses with and without net profit, total..	23,552	1,634,969	118,994	303,529	7,650,132	654,926	50,735	3,508,148	195,752	461,649	5,275,142	1,548,197
Businesses with net profit, total.....	20,401	1,499,532	126,719	239,535	6,787,567	748,407	40,096	3,215,254	211,751	379,812	4,854,228	1,678,067
Greater than zero, under 1 percent.....				5,008	227,095	1,452	1,461	414,270	1,597	1,896	636,446	4,100
1 percent under 2 percent.....	1,266	91,352	1,184	6,127	393,244	5,940	2,009	405,241	5,906	1,557	101,279	1,462
2 percent under 3 percent.....				7,959	415,321	10,393	2,105	341,029	8,805	3,144	136,325	3,501
3 percent under 4 percent.....	1,234	112,039	4,192	7,630	467,334	16,343	2,699	399,647	13,890	1,923	82,605	3,064
4 percent under 5 percent.....	1,361	141,040	6,479	8,089	375,981	16,814	2,262	264,380	11,513	2,931	49,512	2,257
5 percent under 10 percent.....	7,929	649,447	47,120	49,296	2,092,340	153,889	8,644	743,162	53,063	13,875	444,144	32,298
10 percent under 15 percent.....	5,807	398,587	47,611	39,734	1,143,046	139,936	5,899	323,052	38,460	13,123	309,443	38,952
15 percent under 20 percent.....	1,605	79,612	13,501	33,531	790,309	135,633	4,335	165,411	28,755	12,240	229,361	40,568
20 percent under 25 percent.....				23,124	397,758	88,635	2,989	77,676	17,306	16,041	226,307	51,076
25 percent under 50 percent.....	1,199	27,455	6,632	38,980	423,480	135,755	5,104	63,319	20,788	97,649	1,042,908	394,138
50 percent or more.....				20,057	61,659	43,617	2,589	18,067	11,668	215,433	1,595,898	1,106,651
No percent computed.....	-	-	-	-	-	-	-	-	-	-	-	-
Businesses without net profit.....	3,151	135,437	[2]7,725	63,994	862,565	[2]93,481	10,639	292,894	[2]15,999	81,837	420,914	[2]129,870
	Finance, insurance, and real estate—Continued											
	Insurance agents, brokers, and services			Real estate operators (except developers) and lessors			Real estate agents, brokers, and managers			Other finance, insurance, and real estate		
Businesses with and without net profit, total..	168,501	1,824,152	729,646	76,749	497,336	89,794	143,694	1,177,561	428,915	72,705	1,776,093	299,842
Businesses with net profit, total.....	150,723	1,781,496	744,532	54,286	393,198	133,799	117,072	1,061,768	461,129	57,731	1,617,766	338,607
Greater than zero, under 1 percent.....							890	22,250	109			
1 percent under 2 percent.....	997	74,216	313	937	12,822	118				1,763	731,380	7,826
2 percent under 3 percent.....							1,020	10,574	279			
3 percent under 4 percent.....	1,941	96,686	3,499	1,927	22,149	617						
4 percent under 5 percent.....							1,027	12,217	522	949	23,873	1,101
5 percent under 10 percent.....	3,964	141,110	9,977	3,311	59,384	4,342	3,720	100,102	7,516	2,880	143,548	10,463
10 percent under 15 percent.....	4,373	109,279	13,675	2,178	33,562	4,310	4,257	72,564	8,970	2,315	94,038	11,997
15 percent under 20 percent.....	3,995	94,629	16,549	3,147	32,704	5,795	3,050	56,318	10,155	2,048	45,710	8,069
20 percent under 25 percent.....	4,854	79,959	18,192	3,263	24,538	5,386	4,927	57,857	12,933	2,997	63,953	14,565
25 percent under 50 percent.....	36,108	430,488	167,268	14,790	87,193	31,348	30,533	285,898	106,965	16,218	239,329	88,557
50 percent or more.....	94,491	755,129	515,059	24,733	120,846	81,883	67,648	443,988	313,680	28,561	275,935	196,029
No percent computed.....	-	-	-	-	-	-	-	-	-	-	-	-
Businesses without net profit.....	17,778	42,656	[2]14,886	22,463	104,138	[2]44,005	26,622	115,793	[2]32,214	14,974	158,327	[2]38,765
	Services											
	Total			Lodging services			Personal services					
							Total			Laundries, laundry services, and cleaning and dyeing plants		
Businesses with and without net profit, total..	2,075,689	24,355,060	8,580,176	120,289	1,286,146	95,318	482,201	4,198,707	1,076,836	83,765	1,270,677	172,800
Businesses with net profit, total.....	1,797,608	22,882,767	8,947,154	82,452	960,806	172,708	431,890	3,946,624	1,130,897	67,422	1,148,964	198,976
Greater than zero, under 1 percent.....	10,521	198,983	1,083	([1])	([1])	([1])	2,789	48,718	323	1,222	18,127	117
1 percent under 2 percent.....	12,286	266,274	4,177	1,908	44,991	749	3,491	50,198	826	1,256	34,882	576
2 percent under 3 percent.....	10,775	245,108	6,163	1,153	11,850	315	3,158	58,967	1,408	([1])	([1])	([1])
3 percent under 4 percent.....	12,379	277,103	9,815	2,473	51,362	1,755	2,617	43,797	1,544	1,088	23,119	798
4 percent under 5 percent.....	13,108	376,908	17,104	2,410	56,735	2,581	2,856	84,414	3,818	1,088	49,493	2,189
5 percent under 10 percent.....	75,009	2,000,675	147,930	8,329	170,110	12,292	17,567	416,765	30,884	6,822	236,140	17,033
10 percent under 15 percent.....	87,265	1,966,555	245,523	10,014	150,429	18,879	23,225	464,716	58,163	7,793	156,126	19,158
15 percent under 20 percent.....	97,046	1,673,734	290,875	8,476	118,169	20,717	28,032	445,673	77,629	8,831	164,814	28,041
20 percent under 25 percent.....	103,697	1,501,950	337,707	7,821	99,173	22,586	36,107	517,173	116,881	11,336	173,022	39,088
25 percent under 50 percent.....	502,407	6,101,170	2,290,183	26,103	210,247	70,895	138,703	1,205,569	420,263	20,090	233,127	74,474
50 percent or more.....	873,115	8,274,307	5,596,594	13,016	34,159	21,875	173,345	610,634	419,158	7,047	26,778	16,679
No percent computed.....	-	-	-	-	-	-	-	-	-	-	-	-
Businesses without net profit.....	278,081	1,472,293	[2]366,978	37,837	325,340	[2]77,390	50,311	252,083	[2]54,061	16,343	121,713	[2]26,176

Footnotes at end of table. See text for explanatory statements and "Description of the Sample and Limitations of the Data."

Table 7.—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, AND NET PROFIT, BY RATIO OF NET PROFIT TO BUSINESS RECEIPTS FOR SELECTED INDUSTRIES—Continued

Net profit to business receipts	Number of businesses	Business receipts (Thousand dollars)	Net profit (or loss) (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Net profit (or loss) (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Net profit (or loss) (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Net profit (or loss) (Thousand dollars)
	Services—Continued											
	Personal services—Continued									Business services		
	Photographic studios, including commercial photography			Beauty and barber shops, including schools			Other personal services					
Businesses with and without net profit, total..	26,751	305,994	51,760	276,587	1,743,226	632,994	95,098	878,810	219,282	218,303	2,088,363	525,225
Businesses with net profit, total.....	19,420	268,350	60,488	258,224	1,692,095	644,753	86,824	837,215	226,680	184,382	1,887,210	573,250
Greater than zero, under 1 percent.....				952	8,429	41				1,026	20,377	80
1 percent under 2 percent.....				1,591	2,840	40	918	27,104	270	1,467	50,932	781
2 percent under 3 percent.....	1,531	34,412	1,244	1,221	6,463	170				(1)	(1)	(1)
3 percent under 4 percent.....				919	8,607	289	1,460	35,163	1,182	1,173	39,754	1,481
4 percent under 5 percent.....				816	4,119	180				1,668	39,185	1,809
5 percent under 10 percent.....	1,223	32,556	2,242	7,542	109,493	8,523	1,980	38,576	3,086	6,528	285,017	21,003
10 percent under 15 percent.....	1,889	41,208	5,121	9,021	116,955	14,900	4,522	150,427	18,984	10,563	305,032	38,048
15 percent under 20 percent.....	1,596	30,422	5,229	12,845	157,468	27,832	4,760	92,969	16,527	9,291	208,413	36,262
20 percent under 25 percent.....	1,970	36,803	8,354	16,786	184,685	41,848	6,015	122,663	27,591	9,127	126,248	27,983
25 percent under 50 percent.....	6,730	73,637	25,978	87,040	618,842	224,528	24,843	279,963	95,283	43,126	381,237	137,168
50 percent or more.....	4,481	19,312	12,320	119,491	474,194	326,402	42,326	90,350	63,757	99,722	420,298	308,353
No percent computed.....	-	-	-	-	-	-	-	-	-	-	-	-
Businesses without net profit.....	7,331	37,644	[2]8,728	18,363	51,131	[2]11,759	8,274	41,595	[2]7,398	33,921	201,153	[2]48,025
	Services—Continued											
	Automotive services									Repair services, except automotive		
	Total			Automobile repair shops			Other automotive services					
Businesses with and without net profit, total..	132,137	2,412,833	337,970	115,988	2,124,375	299,227	16,149	288,458	38,743	187,407	1,386,422	328,394
Businesses with net profit, total.....	115,143	2,221,463	358,476	102,179	1,972,444	316,349	12,964	249,019	42,127	157,706	1,292,922	345,703
Greater than zero, under 1 percent.....	1,591	65,279	325	1,150	52,972	214				1,154	2,294	5
1 percent under 2 percent.....	1,154	63,702	978	(1)	(1)	(1)				1,458	7,854	113
2 percent under 3 percent.....	1,775	99,548	2,482	1,775	99,548	2,482	1,189	56,809	1,587	1,560	24,076	592
3 percent under 4 percent.....	1,799	77,374	2,721	1,493	58,676	2,090				1,130	6,346	239
4 percent under 5 percent.....	2,136	82,559	3,755	1,932	69,591	3,130				1,198	14,886	678
5 percent under 10 percent.....	13,195	500,852	35,388	11,802	447,553	31,935	1,393	53,299	3,453	12,262	215,097	16,747
10 percent under 15 percent.....	12,979	433,431	53,228	11,790	396,032	48,839	1,189	37,399	4,389	11,307	173,808	22,041
15 percent under 20 percent.....	12,937	298,305	51,617	12,049	271,392	46,898	888	26,913	4,719	12,587	166,904	28,927
20 percent under 25 percent.....	12,002	178,495	40,039	10,975	162,268	36,399	1,027	16,227	3,640	11,807	129,501	29,057
25 percent under 50 percent.....	35,630	347,279	116,824	31,424	302,487	101,718	4,206	44,792	15,106	53,455	376,244	133,212
50 percent or more.....	19,945	74,639	51,119	16,873	61,059	41,886	3,072	13,580	9,233	49,788	175,912	114,092
No percent computed.....	-	-	-	-	-	-	-	-	-	-	-	-
Businesses without net profit.....	16,994	191,370	[2]20,506	13,809	151,931	[2]17,122	3,185	39,439	[2]3,384	29,701	93,500	[2]17,309
	Services—Continued											
	Recreational services			Medical and other health services								
				Total			Offices of physicians, surgeons, and oculists			Offices of dentists and dental surgeons		
Businesses with and without net profit, total..	106,468	1,121,657	135,031	399,055	7,971,484	4,298,142	143,807	4,409,950	2,608,379	82,655	1,974,812	1,004,558
Businesses with net profit, total.....	72,191	925,565	207,777	381,669	7,912,339	4,318,792	135,483	4,391,666	2,620,668	80,570	1,966,892	1,007,038
Greater than zero, under 1 percent.....				1,232	24,144	154						
1 percent under 2 percent.....	2,907	52,076	804	952	9,087	144	548	5,269	95			
2 percent under 3 percent.....				(1)	(1)	(1)				277	5,720	177
3 percent under 4 percent.....	1,434	29,867	1,066	(1)	(1)	(1)						
4 percent under 5 percent.....	1,220	65,063	2,901	889	10,820	490	1,077	17,183	1,234			
5 percent under 10 percent.....	5,840	133,266	10,097	4,509	124,352	8,965						
10 percent under 15 percent.....	6,183	167,436	20,694	4,883	127,563	16,047	1,697	18,903	2,235	1,138	21,588	2,459
15 percent under 20 percent.....	6,659	91,385	15,696	7,574	158,439	27,355	2,164	39,562	6,856	1,137	25,905	4,698
20 percent under 25 percent.....	6,363	96,832	21,896	8,373	164,173	36,924	2,546	58,658	13,331	1,536	21,198	4,882
25 percent under 50 percent.....	19,634	190,098	65,979	96,072	2,278,973	924,019	31,357	955,124	395,049	30,070	796,004	325,371
50 percent or more.....	21,951	99,542	68,644	256,016	4,980,558	3,303,583	96,094	3,296,967	2,201,868	46,412	1,096,477	669,451
No percent computed.....	-	-	-	-	-	-	-	-	-	-	-	-
Businesses without net profit.....	34,277	196,092	[2]72,746	17,386	59,145	[2]20,650	8,324	18,284	[2]12,289	2,085	7,920	[2]2,480

Footnotes at end of table. See text for explanatory statements and "Description of the Sample and Limitations of the Data."

SOLE PROPRIETORSHIPS

Table 7.—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, AND NET PROFIT, BY RATIO OF NET PROFIT TO BUSINESS RECEIPTS FOR SELECTED INDUSTRIES—Continued

Net profit to business receipts	Number of businesses	Business receipts (Thousand dollars)	Net profit (or loss) (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Net profit (or loss) (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Net profit (or loss) (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Net profit (or loss) (Thousand dollars)
	Services—Continued											
	Medical and other health services—Con.			Legal services			Educational services			Engineering and architectural services		
	Other medical and health services											
Businesses with and without net profit, total..	172,593	1,586,722	685,205	124,164	1,807,425	976,777	82,588	259,095	99,937	49,739	798,418	229,807
Businesses with net profit, total.....	165,616	1,553,781	691,086	112,260	1,782,213	990,475	74,583	233,081	105,536	39,854	753,728	243,736
Greater than zero, under 1 percent.....	993	22,439	149	-	-	-						
1 percent under 2 percent.....							882	13,518	82			
2 percent under 3 percent.....	920	14,832	305	710	4,321	148				554	26,089	719
3 percent under 4 percent.....							547	5,307	223			
4 percent under 5 percent.....	1,194	29,250	1,144									
5 percent under 10 percent.....	3,195	102,633	7,371	1,284	33,948	2,574	1,597	22,037	2,057	1,539	79,664	6,438
10 percent under 15 percent.....	2,595	92,379	11,742	1,397	30,187	3,905	2,343	10,304	1,220	1,291	63,064	8,277
15 percent under 20 percent.....	4,273	92,972	15,801	2,738	38,035	6,862	2,352	16,056	2,841	1,617	96,681	16,674
20 percent under 25 percent.....	4,291	84,317	18,711	3,303	58,661	13,160	1,405	6,730	1,515	2,511	91,099	20,018
25 percent under 50 percent.....	34,645	527,845	203,599	28,459	498,376	191,622	13,787	54,949	19,698	11,922	252,390	90,092
50 percent or more.....	113,510	587,114	432,264	74,369	1,118,685	772,204	51,670	104,180	77,900	20,420	144,741	101,518
No percent computed.....	-	-	-	-	-	-	-	-	-	-	-	-
Businesses without net profit.....	6,977	32,941	[2]5,881	11,904	25,212	[2]13,698	8,005	26,014	[2]5,599	9,885	44,690	[2]13,929
	Services—Continued											
	Accounting, auditing, and bookkeeping services			Other services			Nature of business not allocable					
Businesses with and without net profit, total..	96,180	603,198	302,099	77,158	421,312	174,640	79,421	1,400,160	150,913			
Businesses with net profit, total.....	88,034	578,827	306,953	57,444	387,989	192,851	57,822	1,241,118	177,792			
Greater than zero, under 1 percent.....												
1 percent under 2 percent.....	548	516	5	552	4,622	86	1,158	112,226	1,015			
2 percent under 3 percent.....							1,332	109,524	3,138			
3 percent under 4 percent.....	306	6,801	325	583	8,419	380						
4 percent under 5 percent.....							1,289	102,532	4,655			
5 percent under 10 percent.....	1,123	4,494	348	1,236	15,073	1,137	7,556	453,043	29,266			
10 percent under 15 percent.....	1,025	6,352	820	2,055	34,233	4,201	5,576	172,931	21,264			
15 percent under 20 percent.....	2,112	15,686	2,767	2,671	19,988	3,528	3,578	77,776	13,267			
20 percent under 25 percent.....	2,630	19,512	4,397	2,248	14,353	3,251	2,246	33,115	7,406			
25 percent under 50 percent.....	22,479	222,126	88,867	13,037	83,682	31,544	9,691	91,474	32,095			
50 percent or more.....	57,811	303,340	209,424	35,062	207,619	148,724	25,396	88,497	65,686			
No percent computed.....	-	-	-	-	-	-	-	-	-			
Businesses without net profit.....	8,146	24,371	[2]4,854	19,714	33,323	[2]18,211	21,599	159,042	[2]26,879			

[1]Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.
[2]Net loss.
[3]Net loss exceeds net profit.
NOTE: No percent was computed for businesses not reporting business receipts. See text for explanatory statements and "Description of the Sample and Limitations of the Data."

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SOLE PROPRIETORSHIPS WITH COST OF GOODS SOLD IN MANUFACTURING AND TRADE

Table 8.—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, COST OF GOODS SOLD, GROSS PROFIT, NET PROFIT, AND NET LOSS, BY RATIO OF COST OF GOODS SOLD TO BUSINESS RECEIPTS, FOR SELECTED INDUSTRIES

Cost of goods sold as a percent of business receipts	Businesses with and without net profit			Businesses with net profit					Businesses without net profit				
	Number of businesses	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Gross profit (Thousand dollars)	Net profit (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Gross profit (Thousand dollars)	Net loss (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
MANUFACTURING													
Total	150,237	6,111,423	3,985,546	122,629	5,454,476	3,468,843	1,985,633	626,601	27,608	656,947	516,703	145,661	55,204
Greater than zero, under 50 percent	71,753	1,393,291	455,866	62,924	1,283,558	418,854	864,704	255,062	8,829	109,733	37,012	72,721	10,161
50 percent under 60 percent	19,228	634,587	353,817	17,914	623,518	347,711	275,807	101,358	1,314	11,069	6,106	4,963	1,705
60 percent under 70 percent	19,762	1,005,943	655,447	15,795	958,735	624,704	334,031	102,006	3,967	47,208	30,743	16,465	5,269
70 percent under 75 percent	10,761	698,125	506,760	9,091	679,133	493,085	186,048	64,903	1,670	18,992	13,675	5,317	3,027
75 percent under 80 percent	9,149	719,378	558,050	7,473	671,171	520,777	150,394	47,009	1,676	48,207	37,273	10,934	4,504
80 percent under 85 percent	7,457	704,709	581,829	5,951	630,369	519,695	110,674	30,310	1,506	74,340	62,134	12,206	3,754
85 percent under 90 percent	3,441	421,849	366,925	2,005	318,058	277,349	40,709	16,192	1,436	103,791	89,576	14,215	6,765
90 percent under 95 percent	2,413	373,479	344,378	1,472	282,917	259,838	23,079	9,610	941	90,562	84,540	6,022	3,485
95 percent under 100 percent	1,344	126,584	123,579	(1)	(1)	(1)	(1)	(1)	1,340	119,567	116,749	2,818	2,870
No percent computed	4,929	33,478	38,895	-	-	-	-	-	4,929	33,478	38,895	-	13,664
Food and Kindred Products, Including Beverages													
Total	18,778	1,261,693	956,008	16,579	1,139,667	848,328	291,339	77,434	2,199	122,026	107,680	14,407	5,379
Greater than zero, under 50 percent	4,772	99,005	39,833	4,262	96,404	38,860	57,544	14,603					
50 percent under 60 percent	1,533	54,988	30,934	1,533	54,988	30,934	24,054	6,197	928	10,977	6,847	4,130	810
60 percent under 70 percent	2,435	211,572	136,426	2,255	208,302	134,189	74,113	15,055					
70 percent under 75 percent	2,888	135,367	97,470	2,650	130,261	93,833	36,428	11,515					
75 percent under 80 percent	2,520	143,987	111,515	2,317	132,143	102,540	29,603	11,448					
80 percent under 85 percent	2,487	262,628	217,209	2,179	245,370	202,882	42,488	9,443	1,064	102,436	92,159	10,277	3,819
85 percent under 90 percent	932	122,952	106,083	(1)	(1)	(1)	(1)	(1)					
90 percent under 95 percent	760	170,559	156,682	756	169,348	155,571	13,777	4,482					
95 percent under 100 percent	244	52,022	51,182	(1)	(1)	(1)	(1)	(1)					
No percent computed	(1)	(1)	(1)	-	-	-	-	-	(1)	(1)	(1)	-	(1)
Lumber and Wood Products, Except Furniture													
Total	28,401	854,176	493,099	23,054	692,711	367,975	324,736	70,064	5,347	161,465	125,124	37,152	13,929
Greater than zero, under 50 percent	16,820	319,105	86,275	14,296	290,290	78,845	211,445	37,690	2,524	28,815	7,430	21,385	3,270
50 percent under 60 percent	3,021	85,996	47,607	2,818	85,092	47,125	37,967	9,673					
60 percent under 70 percent	2,847	99,329	64,258	2,506	96,467	62,319	34,148	9,340	1,055	9,953	6,845	3,108	2,222
70 percent under 75 percent	1,699	42,167	30,923	1,188	35,980	26,499	9,481	3,627					
75 percent under 80 percent	851	54,155	42,347	(1)	(1)	(1)	(1)	(1)					
80 percent under 85 percent	1,325	96,489	79,624	917	79,701	65,470	14,231	5,105	1,054	117,892	105,233	12,659	6,042
85 percent under 90 percent	681	108,064	94,001	614	56,140	49,409	6,731	2,793					
90 percent under 95 percent	443	44,066	42,448	-	-	-	-	-					
95 percent under 100 percent				-	-	-	-	-					
No percent computed	(1)	(1)	(1)	-	-	-	-	-	(1)	(1)	(1)	-	(1)
Printing, Publishing, and Allied Industries													
Total	23,350	650,034	347,631	19,910	609,058	328,016	281,042	98,846	3,440	40,976	19,615	21,873	3,640
Greater than zero, under 50 percent	12,198	268,433	90,550	10,895	239,533	80,521	159,012	49,589	1,303	28,900	10,029	18,871	1,037
50 percent under 60 percent	3,728	93,010	51,808	3,485	90,060	50,102	39,958	18,611	894	5,556	3,432	2,124	1,050
60 percent under 70 percent	3,933	147,260	95,569	3,282	144,654	93,843	50,811	20,360					
70 percent under 75 percent	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)					
75 percent under 80 percent	1,165	63,951	49,573	821	59,855	46,335	13,520	4,176					
80 percent under 85 percent				(1)	(1)	(1)	(1)	(1)	687	6,250	5,372	878	646
85 percent under 90 percent	954	32,443	27,035	(1)	(1)	(1)	(1)	(1)					
90 percent under 95 percent				-	-	-	-	-					
95 percent under 100 percent	-	-	-	-	-	-	-	-					
No percent computed	(1)	(1)	(1)	-	-	-	-	-	(1)	(1)	(1)	-	(1)
Machinery, except Electrical and Transportation Equipment													
Total	15,260	610,439	361,325	12,273	557,920	326,963	230,957	90,445	2,987	52,519	34,362	18,635	6,458
Greater than zero, under 50 percent	9,008	209,735	65,973	8,022	188,300	58,100	130,200	47,693	986	21,435	7,873	13,562	2,535
50 percent under 60 percent	1,584	82,535	47,159	1,412	79,494	45,573	33,921	16,175					
60 percent under 70 percent	1,693	82,920	54,041	1,252	76,747	49,789	26,958	10,906	715	9,509	6,046	3,463	1,468
70 percent under 75 percent	(1)	(1)	(1)	1,037	102,634	76,808	25,826	9,197					
75 percent under 80 percent	551	49,474	38,367										
80 percent under 85 percent				550	110,745	96,693	14,052	6,474	727	18,750	17,140	1,610	1,224
85 percent under 90 percent	972	126,250	111,338										
90 percent under 95 percent													
95 percent under 100 percent				-	-	-	-	-					
No percent computed	559	2,825	3,303	-	-	-	-	-	559	2,825	3,303	-	1,231

Footnote at end of table. See text for explanatory statements and "Description of the Sample and Limitations of the Data."

SOLE PROPRIETORSHIPS WITH COST OF GOODS SOLD IN MANUFACTURING AND TRADE

Table 8.—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, COST OF GOODS SOLD, GROSS PROFIT, NET PROFIT, AND NET LOSS, BY RATIO OF COST OF GOODS SOLD TO BUSINESS RECEIPTS, FOR SELECTED INDUSTRIES—Continued

Cost of goods sold as a percent of business receipts	Businesses with and without net profit			Businesses with net profit					Businesses without net profit				
	Number of businesses	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Gross profit (Thousand dollars)	Net profit (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Gross profit (Thousand dollars)	Net loss (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
MANUFACTURING—Continued													
Other Manufacturing Industries													
Total	64,448	2,735,081	1,827,483	50,813	2,455,120	1,597,561	857,559	289,812	13,635	279,961	229,922	53,594	25,798
Greater than zero, under 50 percent	28,955	497,013	173,235	25,449	469,031	162,528	306,503	105,487	3,506	27,982	10,707	17,275	3,013
50 percent under 60 percent	9,362	318,058	176,309	8,666	313,884	173,977	139,907	50,702	696	4,174	2,332	1,842	837
60 percent under 70 percent	8,854	464,862	305,153	6,500	432,565	284,564	148,001	46,345	2,354	32,297	20,589	11,708	2,997
70 percent under 75 percent	4,465	419,224	304,909	3,748	411,847	299,523	112,324	40,173	717	7,377	5,386	1,991	920
75 percent under 80 percent	4,062	407,811	316,248	3,374	383,903	297,722	86,181	26,348	(1)	(1)	(1)	(1)	(1)
80 percent under 85 percent	2,620	277,774	229,254	1,934	237,602	195,700	41,902	10,502	686	40,172	33,554	6,618	1,727
85 percent under 90 percent	1,586	175,782	153,802	901	157,856	138,473	19,383	8,388	685	17,926	15,329	2,597	1,541
90 percent under 95 percent	1,037	133,848	124,821	(1)	(1)	(1)	(1)	(1)	798	86,803	81,105	5,698	3,217
95 percent under 100 percent	614	23,744	23,232	(1)	(1)	(1)	(1)	(1)	612	22,357	21,874	483	1,526
No percent computed	2,893	16,965	20,520	-	-	-	-	-	2,893	16,965	20,520	-	8,381
WHOLESALE AND RETAIL TRADE													
Total	1,675,079	83,443,129	64,129,190	1,347,196	74,457,711	56,712,991	17,744,720	5,344,415	327,883	8,985,418	7,416,199	1,620,730	559,111
Greater than zero, under 50 percent	242,552	5,840,702	2,306,060	209,894	5,334,861	2,106,426	3,228,435	843,642	32,658	505,841	199,634	306,207	51,366
50 percent under 60 percent	189,018	5,334,017	2,958,858	163,083	4,851,723	2,693,130	2,158,593	651,702	25,935	482,294	265,728	216,566	42,373
60 percent under 70 percent	266,674	10,317,876	6,755,522	230,031	9,698,389	6,351,229	3,347,160	1,040,519	36,643	619,487	404,293	215,194	50,421
70 percent under 75 percent	156,825	7,854,498	5,706,051	137,886	7,353,019	5,341,767	2,011,252	615,345	18,939	501,479	364,284	137,195	31,387
75 percent under 80 percent	191,820	10,773,644	8,364,270	162,410	9,842,220	7,642,163	2,200,057	660,702	29,410	931,424	722,107	209,317	39,075
80 percent under 85 percent	237,646	16,258,060	13,417,900	204,844	15,122,533	12,476,862	2,645,671	777,625	32,802	1,135,527	941,038	194,489	44,527
85 percent under 90 percent	191,675	13,660,682	11,930,655	154,773	12,047,632	10,520,801	1,526,831	534,434	36,902	1,613,050	1,409,854	203,196	67,933
90 percent under 95 percent	104,974	8,331,467	7,681,874	71,129	6,812,934	6,274,370	538,564	191,648	33,845	1,518,533	1,407,504	111,029	55,174
95 percent under 100 percent	38,148	4,645,897	4,530,203	13,146	3,394,400	3,306,243	88,157	28,798	25,002	1,251,497	1,223,960	27,537	49,516
No percent computed	55,747	426,286	477,797	-	-	-	-	-	55,747	426,286	477,797	-	127,339
Wholesale Trade													
Total	181,192	15,558,090	12,910,653	149,073	14,036,314	11,562,896	2,473,418	855,289	32,119	1,521,776	1,347,757	180,208	65,641
Greater than zero, under 50 percent	39,490	731,277	218,007	34,856	682,488	203,152	479,336	174,428	4,634	48,789	14,855	33,934	5,851
50 percent under 60 percent	16,979	473,287	260,114	14,786	435,925	240,143	195,782	68,708	2,193	37,362	19,971	17,391	5,427
60 percent under 70 percent	20,570	935,002	616,271	17,075	891,927	587,637	304,290	97,161	3,495	43,075	28,634	14,441	3,753
70 percent under 75 percent	15,046	947,292	687,886	13,272	857,591	622,387	235,204	80,690	1,774	89,701	65,499	24,202	4,167
75 percent under 80 percent	16,866	1,596,422	1,238,991	15,303	1,502,159	1,166,861	335,298	96,994	1,563	94,263	72,130	22,133	1,853
80 percent under 85 percent	23,074	2,130,902	1,758,263	19,937	1,977,704	1,630,555	347,149	107,065	3,137	153,198	127,708	25,490	4,112
85 percent under 90 percent	20,183	2,715,757	2,377,339	17,698	2,589,071	2,266,870	322,201	143,195	2,485	126,686	110,469	16,217	9,245
90 percent under 95 percent	15,360	2,637,238	2,437,876	11,480	2,450,359	2,265,222	185,137	66,848	3,880	186,879	172,654	14,225	8,388
95 percent under 100 percent	7,420	3,352,506	3,271,310	4,666	2,649,090	2,580,069	69,021	20,200	2,754	703,416	691,241	12,175	9,305
No percent computed	6,204	38,407	44,596	-	-	-	-	-	6,204	38,407	44,596	-	13,540
Groceries and related products, total	31,215	3,551,002	3,074,488	27,475	3,228,789	2,804,415	424,374	136,871	3,740	322,213	270,073	52,329	10,452
Greater than zero, under 50 percent	2,392	49,347	16,114	2,053	44,463	14,915	29,548	7,960					
50 percent under 60 percent	1,588	37,486	20,285	1,350	24,869	13,576	11,293	4,083					
60 percent under 70 percent	1,192	44,057	29,171	989	43,515	28,822	14,693	4,721	1,323	101,243	71,878	29,365	1,622
70 percent under 75 percent	2,426	111,157	80,946	2,188	109,672	79,848	29,824	10,183					
75 percent under 80 percent	3,707	452,670	349,665	3,402	370,955	287,142	83,813	18,375					
80 percent under 85 percent	5,275	442,534	368,646	4,866	372,791	310,096	62,695	24,025	1,189	131,550	112,392	19,158	5,366
85 percent under 90 percent	7,536	757,217	661,596	6,756	695,410	607,754	87,656	32,059					
90 percent under 95 percent	5,018	1,163,312	1,074,622	4,574	1,134,609	1,048,261	86,348	29,545	953	87,369	83,563	3,806	3,072
95 percent under 100 percent	1,806	491,171	471,203	1,297	432,505	414,001	18,504	5,920					
No percent computed	(1)	(1)	(1)	-	-	-	-	-	(1)	(1)	(1)	-	(1)
Farm products—raw materials, total	12,245	3,090,448	2,928,500	9,557	2,413,584	2,272,915	140,669	43,944	2,688	676,864	655,585	21,613	9,472
Greater than zero, under 50 percent	1,389	9,561	3,178	1,084	7,160	2,364	4,796	2,838					
50 percent under 60 percent	985	52,151	28,184	883	45,887	24,961	20,926	5,831					
60 percent under 70 percent	955	36,905	25,098	683	31,176	21,385	9,791	2,877					
70 percent under 75 percent	811	21,231	15,627	811	21,231	15,627	5,604	2,277	1,222	20,949	13,431	7,518	2,818
75 percent under 80 percent	310	44,614	34,983	(1)	(1)	(1)	(1)	(1)					
80 percent under 85 percent	1,541	55,653	46,137	1,100	53,392	44,251	9,141	2,804					
85 percent under 90 percent	1,711	171,073	149,061	1,609	166,779	145,266	21,513	7,488					
90 percent under 95 percent	2,043	432,464	399,675	1,566	373,839	345,401	28,438	9,615	1,055	652,815	638,720	14,095	5,965
95 percent under 100 percent	2,089	2,263,696	2,223,123	1,511	1,669,506	1,638,677	30,829	6,144					
No percent computed	(1)	(1)	(1)	-	-	-	-	-	(1)	(1)	(1)	-	(1)

Footnote at end of table. See text for explanatory statements and "Description of the Sample and Limitations of the Data."

SOLE PROPRIETORSHIPS WITH COST OF GOODS SOLD IN MANUFACTURING AND TRADE

Table 8.—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, COST OF GOODS SOLD, GROSS PROFIT, NET PROFIT AND NET LOSS, BY RATIO OF COST OF GOODS SOLD TO BUSINESS RECEIPTS, FOR SELECTED INDUSTRIES—Continued

Cost of goods sold as a percent of business receipts	Businesses with and without net profit			Businesses with net profit					Businesses without net profit				
	Number of businesses	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Gross profit (Thousand dollars)	Net profit (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Gross profit (Thousand dollars)	Net loss (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
WHOLESALE AND RETAIL TRADE—Continued													
Wholesale Trade—Continued													
Other wholesalers, total	137,732	8,916,640	6,907,665	112,041	8,393,941	6,485,566	1,908,375	674,474	25,691	522,699	422,099	106,266	45,717
Greater than zero, under 50 percent	35,709	672,369	198,715	31,719	630,865	185,873	444,992	163,630	3,990	41,504	12,842	28,662	4,838
50 percent under 60 percent	14,406	383,650	211,645	12,553	365,169	201,606	163,563	58,794	1,853	18,481	10,039	8,442	3,559
60 percent under 70 percent	18,423	854,040	562,002	15,403	817,236	537,430	279,806	89,563	3,020	36,804	24,572	12,232	3,374
70 percent under 75 percent	11,809	814,904	591,313	10,273	726,688	526,912	199,776	68,230	1,536	88,216	64,401	23,815	4,079
75 percent under 80 percent	12,849	1,099,138	854,343	11,591	1,086,590	844,736	241,854	74,549	1,258	12,548	9,607	2,941	1,103
80 percent under 85 percent	16,258	1,632,715	1,343,480	13,971	1,551,521	1,276,208	275,313	80,236	2,287	81,194	67,272	13,922	3,255
85 percent under 90 percent	10,936	1,787,467	1,566,682	9,333	1,726,882	1,513,850	213,032	103,648	1,603	60,585	52,832	7,753	4,394
90 percent under 95 percent	8,299	1,041,462	963,579	5,340	941,911	871,560	70,351	27,688	2,959	99,551	92,019	7,532	4,855
95 percent under 100 percent	3,525	597,639	576,984	1,858	547,079	527,391	19,688	8,136	1,667	50,560	49,593	967	3,801
No percent computed	5,518	33,256	38,922	-	-	-	-	-	5,518	33,256	38,922	-	12,459
Retail Trade													
Total	1,446,873	64,408,008	48,524,277	1,160,920	57,237,067	42,688,313	14,548,754	4,288,283	285,953	7,170,941	5,835,964	1,378,744	477,871
Greater than zero, under 50 percent	194,121	4,859,643	1,988,109	166,948	4,419,965	1,810,766	2,609,199	631,329	27,173	439,678	177,343	262,335	44,637
50 percent under 60 percent	167,465	4,676,621	2,594,111	145,025	4,248,645	2,357,989	1,890,656	962,298	22,440	427,976	236,122	191,854	34,811
60 percent under 70 percent	237,824	8,938,234	5,847,521	205,944	8,420,438	5,510,049	2,910,389	905,552	31,880	517,796	337,472	180,324	44,537
70 percent under 75 percent	137,513	6,594,160	4,790,766	120,789	6,193,644	4,500,269	1,693,375	510,077	16,724	400,516	290,497	110,019	25,877
75 percent under 80 percent	169,086	8,747,771	6,794,607	142,505	7,940,169	6,167,815	1,772,354	539,112	26,581	807,602	626,792	180,810	36,017
80 percent under 85 percent	208,855	13,394,767	11,054,241	179,767	12,423,521	10,250,090	2,173,431	640,313	29,088	971,246	804,151	167,095	40,057
85 percent under 90 percent	167,266	10,443,639	9,116,239	133,494	9,002,321	7,856,007	1,146,314	373,147	33,772	1,441,318	1,260,232	181,086	56,747
90 percent under 95 percent	87,593	5,389,073	4,962,339	58,376	4,142,276	3,805,710	336,566	119,124	29,217	1,246,797	1,156,629	90,168	44,240
95 percent under 100 percent	29,944	983,671	952,148	8,072	446,088	429,618	16,470	7,331	21,872	537,583	522,530	15,053	39,708
No percent computed	47,206	380,429	424,196	-	-	-	-	-	47,206	380,429	424,196	-	111,240
Grocery stores, meat and fish markets, and fruit and vegetable markets, total	248,736	14,915,403	12,557,543	211,829	13,701,765	11,473,696	2,228,069	690,975	36,907	1,213,638	1,083,847	136,529	56,167
Greater than zero, under 50 percent	3,776	34,617	12,610	3,369	30,599	10,746	19,853	7,148					
50 percent under 60 percent	4,514	95,242	54,050	4,173	71,675	40,131	31,544	12,516	2,207	52,771	33,818	18,953	3,239
60 percent under 70 percent	9,821	202,807	133,800	9,007	193,422	127,397	66,025	23,359					
70 percent under 75 percent	11,572	437,741	320,991	10,927	421,940	309,359	112,581	40,215					
75 percent under 80 percent	29,202	1,472,568	1,149,357	27,709	1,449,185	1,131,173	318,012	105,324	1,493	23,383	18,184	5,199	1,347
80 percent under 85 percent	74,242	6,148,655	5,081,750	69,865	5,932,222	4,902,650	1,029,572	282,251	4,377	216,433	179,100	37,333	4,473
85 percent under 90 percent	68,607	4,544,416	3,960,570	60,740	4,119,102	3,588,040	531,062	172,644	7,867	425,314	372,530	52,784	13,268
90 percent under 95 percent	31,375	1,612,542	1,480,080	23,765	1,392,026	1,276,197	115,829	46,096	7,610	220,516	203,883	16,633	10,650
95 percent under 100 percent	8,491	275,669	266,451	2,274	91,594	88,003	3,591	1,422	6,217	184,075	178,448	5,627	8,324
No percent computed	7,136	91,146	97,884	-	-	-	-	-	7,136	91,146	97,884	-	14,866
General merchandise, total	149,776	3,282,902	2,521,194	118,223	2,835,159	2,142,370	692,789	263,967	31,553	447,743	378,824	72,726	34,042
Greater than zero, under 50 percent	20,630	127,280	45,459	17,162	121,645	43,430	78,215	32,658	3,468	5,635	2,029	3,606	1,366
50 percent under 60 percent	16,413	190,406	105,473	14,038	172,992	95,628	77,364	32,891	2,375	17,414	9,845	7,569	4,013
60 percent under 70 percent	28,567	616,826	404,349	24,895	587,493	384,983	202,510	75,100	3,672	29,333	19,366	9,967	1,947
70 percent under 75 percent	13,229	389,801	283,036	11,702	318,855	230,831	88,024	29,189	1,527	70,946	52,205	18,741	4,873
75 percent under 80 percent	14,189	349,808	272,429	12,220	339,196	264,184	75,012	26,599	1,969	10,612	8,245	2,367	711
80 percent under 85 percent	18,137	569,927	471,766	15,150	501,979	415,500	86,479	32,282	2,987	67,948	56,266	11,682	2,679
85 percent under 90 percent	17,693	637,960	559,105	14,098	529,342	464,197	65,145	26,668	3,595	108,618	94,908	13,710	4,173
90 percent under 95 percent	9,264	276,887	255,316	7,260	242,714	223,515	19,199	8,370	2,004	34,173	31,801	2,372	1,329
95 percent under 100 percent	5,069	102,994	99,441	1,698	20,943	20,102	841	210	3,371	82,051	79,339	2,712	4,301
No percent computed	6,585	21,013	24,820	-	-	-	-	-	6,585	21,013	24,820	-	8,650
Apparel and accessories, total	56,479	2,514,495	1,706,353	46,972	2,297,781	1,543,778	754,003	232,989	9,507	216,714	162,575	58,172	23,001
Greater than zero, under 50 percent	7,820	111,873	43,967	7,311	98,897	38,884	60,013	24,411	1,022	51,179	25,412	25,767	3,159
50 percent under 60 percent	6,412	307,876	173,932	5,899	269,673	153,603	116,070	33,526					
60 percent under 70 percent	19,277	1,167,108	761,068	17,848	1,134,554	739,748	394,806	115,973	1,429	32,554	21,320	11,234	1,457
70 percent under 75 percent	7,831	401,556	290,680	7,113	367,147	265,643	101,504	31,712	718	34,409	25,037	9,372	1,401
75 percent under 80 percent	6,092	255,015	198,230	4,960	236,740	184,022	52,718	16,593	1,132	18,275	14,208	4,067	2,542
80 percent under 85 percent	3,670	121,947	100,187	2,379	99,295	81,355	17,940	7,663	1,291	22,652	18,832	3,820	1,564
85 percent under 90 percent	1,329	92,447	80,506	885	75,494	65,814	9,680	2,494	(1)	(1)	(1)	(1)	(1)
90 percent under 95 percent	1,493	32,387	29,935	(1)	(1)	(1)	(1)	(1)	1,018	17,532	16,305	1,227	2,019
95 percent under 100 percent	825	13,009	12,538	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
No percent computed	1,730	11,277	15,310	-	-	-	-	-	1,730	11,277	15,310	-	7,471

Footnote at end of table. See text for explanatory statement and "Description of the Sample and Limitations of the Data."

SOLE PROPRIETORSHIPS WITH COST OF GOODS SOLD IN MANUFACTURING AND TRADE

Table 8.—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, COST OF GOODS SOLD, GROSS PROFIT, NET PROFIT AND NET LOSS, BY RATIO OF COST OF GOODS SOLD TO BUSINESS RECEIPTS, FOR SELECTED INDUSTRIES—Continued

Cost of goods sold as a percent of business receipts	Businesses with and without net profit			Businesses with net profit					Businesses without net profit				
	Number of businesses	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Gross profit (Thousand dollars)	Net profit (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Gross profit (Thousand dollars)	Net loss (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
WHOLESALE AND RETAIL TRADE—Continued													
Retail Trade—Continued													
Furniture, home furnishings, and equipment, total	63,627	2,896,226	1,963,361	48,391	2,539,021	1,706,029	832,992	238,410	15,236	357,205	257,332	101,260	28,314
Greater than zero, under 50 percent	13,182	290,960	123,352	11,450	243,248	101,912	141,336	42,784	1,732	47,712	21,440	26,272	2,197
50 percent under 60 percent	8,726	346,691	194,433	7,268	316,992	178,560	138,432	42,846	1,458	29,699	15,873	13,826	2,904
60 percent under 70 percent	15,987	880,760	575,436	13,438	800,105	522,021	278,084	78,679	2,549	80,655	53,415	27,240	4,800
70 percent under 75 percent	8,471	584,431	424,264	7,009	549,844	399,483	150,361	37,176	1,462	34,587	24,781	9,806	2,634
75 percent under 80 percent	6,529	449,627	344,840	4,901	382,812	293,722	89,090	24,736	1,628	66,815	51,118	15,697	2,408
80 percent under 85 percent	3,000	165,618	136,889	1,777	137,277	113,110	24,167	7,875	1,223	28,341	23,779	4,562	1,086
85 percent under 90 percent	2,239	84,128	73,351	1,426	67,078	58,581	8,497	3,139	(1)	(1)	(1)	(1)	(1)
90 percent under 95 percent	2,285	55,831	51,682	918	38,272	35,317	2,955	1,166	1,367	17,559	16,365	1,194	2,711
95 percent under 100 percent	1,130	21,428	20,975	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
No percent computed	2,078	16,752	18,139	-	-	-	-	-	2,078	16,752	18,139	-	5,351
Automotive dealers, total	57,280	6,291,166	5,295,620	39,398	4,963,869	4,118,070	845,799	213,831	17,882	1,327,297	1,177,550	156,015	51,213
Greater than zero, under 50 percent	5,303	123,662	50,126	4,239	102,825	40,678	62,147	17,088	1,064	20,837	9,448	11,389	4,221
50 percent under 60 percent	3,575	121,281	67,276	3,166	117,551	65,281	52,270	14,998	(1)	(1)	(1)	(1)	(1)
60 percent under 70 percent	5,100	347,757	229,801	4,111	321,662	213,220	108,442	30,326	989	26,095	16,581	9,514	2,225
70 percent under 75 percent	4,498	284,012	207,588	4,089	278,075	203,327	74,748	23,043	(1)	(1)	(1)	(1)	(1)
75 percent under 80 percent	5,907	461,174	359,338	4,613	367,411	286,639	80,772	20,765	1,294	93,763	72,699	21,064	2,473
80 percent under 85 percent	8,254	1,104,907	913,478	6,420	1,019,513	842,651	176,862	39,323	1,834	85,394	70,827	14,567	2,454
85 percent under 90 percent	10,736	1,977,106	1,728,727	7,534	1,546,831	1,353,607	193,224	43,740	3,202	430,275	375,120	55,155	11,020
90 percent under 95 percent	7,289	1,696,624	1,563,657	4,577	1,111,082	1,017,975	93,107	22,276	2,712	585,542	545,682	39,860	9,050
95 percent under 100 percent	2,023	143,393	138,111	649	98,919	94,692	4,227	2,272	1,374	44,474	43,419	1,055	4,417
No percent computed	4,595	31,250	37,518	-	-	-	-	-	4,595	31,250	37,518	-	14,739
Gasoline service stations, total	203,323	11,621,734	9,249,103	164,718	10,408,202	8,221,158	2,187,044	584,740	38,605	1,213,532	1,027,945	191,661	55,954
Greater than zero, under 50 percent	6,659	121,572	42,143	5,506	111,111	39,300	71,811	19,321	1,153	10,461	2,843	7,618	1,326
50 percent under 60 percent	4,232	139,212	78,127	3,587	129,084	72,461	56,623	15,347	(1)	(1)	(1)	(1)	(1)
60 percent under 70 percent	11,813	768,942	514,116	10,749	704,078	471,935	232,143	52,822	1,064	64,864	42,181	22,683	3,015
70 percent under 75 percent	24,941	1,870,311	1,360,909	23,506	1,836,254	1,336,552	499,702	118,798	1,435	34,057	24,357	9,700	1,574
75 percent under 80 percent	45,778	3,145,161	2,442,377	39,824	2,826,594	2,194,622	631,972	158,078	5,954	318,567	247,755	70,812	7,940
80 percent under 85 percent	47,417	2,821,246	2,324,767	41,584	2,592,213	2,134,859	457,354	134,154	5,833	229,033	189,908	39,125	6,000
85 percent under 90 percent	33,348	1,609,717	1,408,920	26,901	1,448,217	1,267,264	180,953	65,415	6,447	161,500	141,656	19,844	7,518
90 percent under 95 percent	17,187	855,750	788,715	11,318	652,076	599,952	52,124	19,206	5,869	203,674	188,763	14,911	7,143
95 percent under 100 percent	5,933	221,089	214,221	1,743	108,575	104,213	4,362	1,599	4,190	112,514	110,008	2,506	8,187
No percent computed	6,015	68,734	74,808	-	-	-	-	-	6,015	68,734	74,808	-	11,887
Eating and drinking places, total	279,257	7,803,912	4,505,147	221,019	6,929,402	3,953,417	2,975,985	720,315	58,238	874,510	551,730	326,159	88,522
Greater than zero, under 50 percent	70,326	2,648,679	1,129,864	59,689	2,410,356	1,029,286	1,381,070	268,985	10,637	238,323	100,578	137,745	22,631
50 percent under 60 percent	73,437	2,012,287	1,101,361	62,835	1,805,435	988,717	816,718	208,940	10,602	206,852	112,644	94,208	15,402
60 percent under 70 percent	61,695	1,460,496	943,291	51,274	1,335,603	862,845	472,758	140,579	10,421	124,893	80,446	44,447	13,152
70 percent under 75 percent	21,891	540,756	391,074	17,693	486,859	352,211	134,648	43,005	4,198	53,897	38,863	15,034	5,638
75 percent under 80 percent	19,400	496,007	383,005	14,374	430,348	332,558	97,790	32,954	5,026	65,659	50,447	15,212	5,914
80 percent under 85 percent	13,549	348,034	286,046	9,069	304,677	250,319	54,358	18,711	4,480	43,357	35,727	7,630	6,504
85 percent under 90 percent	8,589	196,545	171,497	4,862	134,626	117,735	16,891	6,324	3,727	61,919	53,762	8,157	5,265
90 percent under 95 percent	4,243	64,204	59,019	1,121	20,848	19,128	1,720	785	3,122	43,356	39,891	3,465	3,127
95 percent under 100 percent	1,469	9,366	9,073	(1)	(1)	(1)	(1)	(1)	1,367	8,716	8,455	261	1,722
No percent computed	4,658	27,538	30,917	-	-	-	-	-	4,658	27,538	30,917	-	9,167
Building materials, total	25,314	1,428,404	1,044,831	18,807	1,164,120	842,757	321,363	97,970	6,507	264,284	202,074	63,488	17,296
Greater than zero, under 50 percent	5,297	121,719	43,213	4,214	97,967	36,117	61,850	17,309	1,083	23,752	7,096	16,656	1,913
50 percent under 60 percent	3,447	121,147	67,555	3,006	117,543	65,505	52,038	14,160					
60 percent under 70 percent	5,044	248,004	163,980	4,331	228,739	150,683	78,056	24,557	1,902	77,897	55,643	22,254	5,253
70 percent under 75 percent	3,146	206,427	151,059	2,398	151,399	110,763	40,636	12,931					
75 percent under 80 percent	2,765	225,002	173,642	1,847	193,386	149,055	44,331	14,650	918	31,616	24,587	7,029	1,748
80 percent under 85 percent	2,149	202,893	166,129	1,606	148,390	121,840	26,550	7,643	(1)	(1)	(1)	(1)	(1)
85 percent under 90 percent	1,924	123,503	108,855	1,061	74,356	65,547	8,809	3,756	863	49,147	43,308	5,839	2,780
90 percent under 95 percent	785	159,187	149,020	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
95 percent under 100 percent	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
No percent computed	(1)	(1)	(1)	-	-	-	-	-	(1)	(1)	(1)	-	(1)

Footnote at end of table. See text for explanatory statements and "Description of the Sample and Limitations of the Data."

SOLE PROPRIETORSHIPS WITH COST OF GOODS SOLD IN MANUFACTURING AND TRADE

Table 8.—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, COST OF GOODS SOLD, GROSS PROFIT, NET PROFIT AND NET LOSS, BY RATIO OF COST OF GOODS SOLD TO BUSINESS RECEIPTS, FOR SELECTED INDUSTRIES—Continued

Cost of goods sold as a percent of business receipts	Businesses with and without net profit			Businesses with net profit					Businesses without net profit				
	Number of businesses	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Gross profit (Thousand dollars)	Net profit (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Gross profit (Thousand dollars)	Net loss (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
WHOLESALE AND RETAIL TRADE—Continued													
Retail Trade—Continued													
Hardware and farm equipment, total	33,901	1,852,970	1,398,940	25,393	1,587,821	1,171,275	416,546	126,014	8,508	265,149	227,665	40,150	20,290
Greater than zero, under 50 percent	2,143	58,411	22,046	1,971	58,115	21,955	36,160	8,614	(1)	(1)	(1)	(1)	(1)
50 percent under 60 percent	2,078	63,225	35,434	1,671	60,982	34,203	26,779	9,336	(1)	(1)	(1)	(1)	(1)
60 percent under 70 percent	9,316	419,912	275,890	8,534	413,333	271,662	141,671	46,346	782	6,579	4,228	2,351	718
70 percent under 75 percent	5,957	330,596	239,544	5,143	321,820	233,191	88,629	27,766	(1)	(1)	(1)	(1)	(1)
75 percent under 80 percent	4,890	351,032	273,059	3,397	273,675	212,410	61,265	15,820	1,493	77,357	60,649	16,708	2,792
80 percent under 85 percent	3,406	223,442	183,567	1,979	167,837	137,440	30,397	9,363	1,427	55,605	46,127	9,478	3,369
85 percent under 90 percent	2,770	225,790	196,874	1,508	178,795	155,788	23,007	6,565	1,262	46,995	41,086	5,909	1,806
90 percent under 95 percent	1,766	119,918	109,999	1,155	100,204	92,060	8,144	1,853	951	31,194	29,130	2,064	2,094
95 percent under 100 percent	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)					
No percent computed	1,200	36,104	38,770	-	-	-	-	-	1,200	36,104	38,770	-	8,538
Drug stores and proprietary stores, total	32,722	2,744,289	1,870,404	30,037	2,645,807	1,792,599	853,208	288,203	2,685	98,482	77,805	21,741	10,183
Greater than zero, under 50 percent	701	17,036	5,772	701	17,036	5,772	11,264	3,474	-	-	-	-	-
50 percent under 60 percent	3,200	294,689	166,558	3,098	287,463	162,423	125,040	44,961	784	41,009	26,847	14,162	1,715
60 percent under 70 percent	14,397	1,403,767	917,509	13,955	1,379,495	901,580	477,915	155,288					
70 percent under 75 percent	7,521	600,950	433,001	7,281	591,439	426,218	165,221	55,903					
75 percent under 80 percent	3,365	219,265	169,304	3,162	209,098	161,474	47,624	18,413					
80 percent under 85 percent	1,838	99,878	81,892	1,329	91,615	75,098	16,517	6,779	1,356	51,616	44,037	7,579	6,627
85 percent under 90 percent	1,019	99,923	86,613	(1)	(1)	(1)	(1)	(1)					
90 percent under 95 percent				(1)	(1)	(1)	(1)	(1)					
95 percent under 100 percent	(1)	(1)	(1)	-	-	-	-	-					
No percent computed	(1)	(1)	(1)	-	-	-	-	-	(1)	(1)	(1)	-	(1)
Liquor stores, total	22,966	1,631,168	1,295,429	19,849	1,495,730	1,186,897	308,833	125,693	3,117	135,438	108,532	27,444	7,662
Greater than zero, under 50 percent	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)					
50 percent under 60 percent	1,209	52,768	30,293	849	25,857	14,342	11,515	3,169	735	35,171	20,794	14,377	1,361
60 percent under 70 percent	1,467	37,936	25,228	1,160	32,365	21,642	10,723	5,078					
70 percent under 75 percent	2,557	158,482	116,197	2,354	146,777	107,640	39,137	19,406					
75 percent under 80 percent	5,560	547,909	427,417	5,317	526,597	410,680	115,917	46,975	616	38,215	29,504	8,711	1,309
80 percent under 85 percent	7,135	505,150	414,864	6,965	499,952	410,654	89,298	36,321					
85 percent under 90 percent	3,273	245,313	213,131	2,660	220,702	191,290	29,412	11,915					
90 percent under 95 percent	883	47,202	43,980	(1)	(1)	(1)	(1)	(1)	1,258	47,071	42,715	4,356	1,767
95 percent under 100 percent				-	-	-	-	-					
No percent computed	(1)	(1)	(1)	-	-	-	-	-	(1)	(1)	(1)	-	(1)
Other retail stores, total	273,492	7,425,339	5,116,352	216,284	6,668,390	4,536,267	2,132,123	705,176	57,208	756,949	580,085	183,399	85,227
Greater than zero, under 50 percent	57,910	1,182,407	460,757	51,030	1,109,428	435,143	674,285	187,692	6,880	72,979	25,614	47,365	8,544
50 percent under 60 percent	40,222	931,797	519,619	35,435	873,398	487,135	386,263	129,608	4,787	58,399	32,484	25,915	5,705
60 percent under 70 percent	55,340	1,383,919	903,053	46,642	1,289,589	842,333	447,256	157,445	8,698	94,330	60,720	33,610	12,370
70 percent under 75 percent	25,899	789,097	572,423	21,574	723,235	525,051	198,184	70,933	4,325	65,862	47,372	18,490	5,516
75 percent under 80 percent	25,409	775,203	601,609	20,181	705,127	547,276	157,851	58,205	5,228	70,076	54,333	15,743	6,306
80 percent under 85 percent	26,058	1,083,070	892,906	21,644	928,551	764,614	163,937	57,948	4,414	154,519	128,292	26,227	8,591
85 percent under 90 percent	15,944	611,750	532,653	11,310	538,133	468,125	70,008	27,103	4,634	73,617	64,528	9,089	4,370
90 percent under 95 percent	10,954	465,217	427,969	7,205	402,847	370,893	31,954	14,907	3,749	62,370	57,076	5,294	4,823
95 percent under 100 percent	4,253	157,436	153,385	1,263	98,082	95,697	2,385	1,335	2,990	59,354	57,688	1,666	6,323
No percent computed	11,503	45,443	51,978	-	-	-	-	-	11,503	45,443	51,978	-	22,679
Wholesale and Retail Trade not Allocable													
Total	47,014	3,477,031	2,694,260	37,203	3,184,330	2,461,782	722,548	200,843	9,811	292,701	232,478	61,778	15,599
Greater than zero, under 50 percent	8,941	249,782	99,944	8,090	232,408	92,508	139,900	37,885	851	17,374	7,436	9,938	878
50 percent under 60 percent	4,574	184,109	104,633	3,272	167,153	94,998	72,155	20,696	1,302	16,956	9,635	7,321	2,135
60 percent under 70 percent	8,280	444,640	291,730	7,012	386,024	253,543	132,481	37,806	1,268	58,616	38,187	20,429	2,131
70 percent under 75 percent	4,266	313,046	227,399	3,825	301,784	219,111	82,673	24,578	441	11,262	8,288	2,974	1,343
75 percent under 80 percent	5,868	429,451	330,672	4,602	399,892	307,487	92,405	24,596	1,266	29,559	23,185	6,374	1,205
80 percent under 85 percent	5,717	732,391	605,396	5,140	721,308	596,217	125,091	30,247	1,222	56,129	48,332	7,797	2,299
85 percent under 90 percent	4,226	501,286	437,077	3,581	456,240	397,924	58,316	18,092					
90 percent under 95 percent	2,021	305,156	281,659	1,273	220,299	203,438	16,861	5,676	1,124	95,355	88,410	6,945	3,049
95 percent under 100 percent	784	309,720	306,745	(1)	(1)	(1)	(1)	(1)					
No percent computed	2,337	7,450	9,005	-	-	-	-	-	2,337	7,450	9,005	-	2,559

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

SOLE PROPRIETORSHIPS WITH COST OF GOODS SOLD IN TRADE

Table 9.—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, PURCHASES PLUS BEGINNING INVENTORY, AND ENDING INVENTORY, BY RATIO OF ENDING INVENTORY TO PURCHASES PLUS BEGINNING INVENTORY, FOR WHOLESALE AND RETAIL TRADE INDUSTRIES

Ending inventory to purchases plus beginning inventory	Businesses with and without net profit				Businesses with net profit				Businesses with and without net profit				Businesses with net profit			
	Number of businesses	Business receipts (Thousand dollars)	Purchases plus inventory, beginning-of-year (Thousand dollars)	Inventory, end-of-year (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Purchases plus inventory, beginning-of-year (Thousand dollars)	Inventory, end-of-year (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Purchases plus inventory, beginning-of-year (Thousand dollars)	Inventory, end-of-year (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Purchases plus inventory, beginning-of-year (Thousand dollars)	Inventory, end-of-year (Thousand dollars)
	Wholesale and retail trade															
	Total								Total wholesale trade							
Total	1,184,188	69,873,590	59,363,855	7,886,356	972,012	62,676,232	52,577,493	6,745,462	95,449	10,869,232	9,511,252	910,256	77,277	9,843,462	8,519,629	795,628
Greater than zero, under 5 percent	339,475	23,880,242	18,773,537	513,134	296,498	21,950,151	17,201,985	470,985	26,410	4,438,734	3,897,969	82,187	23,287	4,006,653	3,505,322	74,410
5 percent under 10 percent	250,772	17,610,389	14,676,444	1,043,588	214,072	15,962,996	13,248,582	941,697	16,796	2,982,487	2,578,424	182,310	14,472	2,798,897	2,421,466	171,562
10 percent under 15 percent	138,203	8,908,920	7,694,586	944,860	116,173	7,513,447	6,364,693	777,504	11,234	1,154,991	1,017,133	128,528	9,333	849,410	707,746	84,909
15 percent under 16 percent	22,550	1,224,573	1,047,352	162,118	18,013	1,121,311	950,611	147,193	1,950	109,837	88,294	13,728	1,644	104,883	84,027	13,071
16 percent under 17 percent	20,223	1,647,879	1,517,149	249,383	17,290	1,528,202	1,407,596	231,451	1,600	539,046	553,822	90,724	1,464	538,398	553,291	90,636
17 percent under 18 percent	17,245	976,238	844,005	147,357	14,047	826,992	698,059	122,095	1,001	62,296	50,208	8,753	831	59,151	46,726	8,159
18 percent under 19 percent	18,678	982,489	853,858	157,760	15,040	869,770	746,532	137,927	1,061	38,914	32,512	6,048	957	37,719	31,347	5,828
19 percent under 20 percent	14,499	881,884	767,018	149,562	11,656	777,117	658,372	128,286	1,134	82,831	70,633	13,827	826	62,818	49,581	9,727
20 percent under 25 percent	75,963	4,354,877	3,865,854	863,788	61,753	3,941,029	3,450,042	771,425	7,208	578,692	523,890	117,815	5,602	549,640	493,361	110,874
25 percent under 30 percent	60,546	3,055,480	2,832,350	778,036	48,081	2,688,807	2,463,555	676,469	3,874	263,806	231,875	63,493	3,187	252,724	220,463	60,518
30 percent under 35 percent	44,086	1,838,341	1,748,250	566,071	33,703	1,619,334	1,511,955	488,910	3,992	199,029	186,762	59,757	3,140	188,015	175,374	56,077
35 percent under 40 percent	35,538	1,368,615	1,413,135	523,135	27,935	1,199,828	1,219,176	452,231	2,907	110,915	96,025	35,949	2,249	106,526	90,563	33,996
40 percent under 50 percent	54,673	1,591,835	1,990,185	904,205	39,752	1,369,087	1,703,302	776,719	4,432	86,540	81,052	35,825	3,304	80,608	73,291	32,248
50 percent or more	91,737	1,551,828	1,340,132	883,359	57,999	1,308,161	953,033	622,570	11,850	221,114	102,653	71,312	6,981	208,020	67,071	43,613
	Retail trade															
	Total								Grocery stores, meat, fish, fruit, and vegetable markets							
Total	1,056,199	56,023,062	47,089,966	6,370,844	867,927	50,102,835	41,518,003	5,378,198	203,660	13,684,511	12,220,392	898,728	177,329	12,651,144	11,229,400	804,991
Greater than zero, under 5 percent	306,583	18,694,706	14,290,547	415,406	267,781	17,270,942	13,173,322	383,176	59,241	5,572,107	4,791,663	159,025	53,224	5,259,707	4,509,983	149,150
5 percent under 10 percent	228,658	14,011,847	11,585,262	825,124	194,893	12,620,414	10,376,859	737,767	74,799	5,594,268	5,043,680	349,899	66,977	5,191,210	4,657,036	322,971
10 percent under 15 percent	123,541	7,481,611	6,468,246	789,744	103,955	6,411,845	5,460,256	667,735	34,168	1,506,946	1,430,124	170,270	30,126	1,345,894	1,270,744	150,796
15 percent under 16 percent	20,191	1,018,626	872,177	134,847	15,960	920,318	779,703	120,579	4,138	166,407	166,234	25,852	3,392	141,643	140,883	21,918
16 percent under 17 percent	18,147	1,037,460	900,456	148,320	15,350	918,431	791,434	130,476	3,665	121,803	122,556	20,132	3,122	98,887	99,127	16,332
17 percent under 18 percent	15,525	862,887	753,598	131,555	12,633	727,835	621,792	108,774	3,019	75,531	76,045	13,256	2,069	62,652	62,351	10,869
18 percent under 19 percent	17,073	890,576	773,453	142,864	13,640	783,572	670,741	123,897	2,680	78,312	76,712	14,217	2,205	67,631	65,584	12,148
19 percent under 20 percent	13,054	767,565	670,390	130,640	10,621	690,188	589,646	114,809	2,037	70,240	70,438	13,721	1,291	62,527	61,672	12,000
20 percent under 25 percent	65,782	3,478,374	3,112,679	693,809	53,664	3,101,623	2,733,692	609,925	6,580	172,897	176,273	38,826	5,088	148,578	149,319	33,061
25 percent under 30 percent	54,729	2,660,830	2,476,374	680,110	43,460	2,331,532	2,148,493	589,669	4,819	156,471	176,194	49,280	3,428	117,733	136,135	38,678
30 percent under 35 percent	38,113	1,536,138	1,494,624	484,933	28,820	1,338,907	1,279,118	414,385	1,662	21,319	27,005	8,791	1,221	17,686	21,889	7,105
35 percent under 40 percent	30,374	1,134,353	1,197,792	443,567	23,846	981,024	1,020,155	378,640	1,426	9,405	12,380	4,701	1,017	7,450	9,748	3,750
40 percent under 50 percent	48,562	1,178,846	1,320,016	585,653	35,142	964,384	1,043,709	462,984	2,133	28,449	22,080	9,721	1,692	25,914	20,227	8,956
50 percent or more	75,867	1,269,243	1,174,352	764,272	48,162	1,041,820	829,083	535,382	3,293	110,356	29,008	21,037	2,477	103,632	24,702	17,257
	Retail trade—Continued															
	General merchandise								Apparel and accessories							
Total	86,041	2,840,216	2,624,837	477,101	68,168	2,449,443	2,240,785	403,738	47,834	2,377,976	2,236,510	669,398	40,233	2,201,336	2,037,159	600,311
Greater than zero, under 5 percent	15,415	431,197	366,938	11,178	13,549	410,462	348,607	10,498	1,062	71,841	59,303	1,595	757	66,225	54,845	1,422
5 percent under 10 percent	16,748	686,380	584,206	42,589	14,199	593,456	509,311	36,953	2,530	184,163	127,217	10,153	2,392	179,859	123,845	9,833
10 percent under 15 percent	10,470	498,118	444,052	54,301	7,687	335,932	298,025	36,725	3,372	256,029	185,038	23,276	3,237	234,782	171,758	20,449
15 percent under 16 percent	2,617	75,188	64,882	10,012	2,176	69,380	58,991	9,086	}							
16 percent under 17 percent	2,039	67,147	64,873	10,687	1,632	59,655	56,269	9,278	}	1,838	121,468	96,467	16,161	1,600	118,297	94,394	15,841
17 percent under 18 percent	987	30,924	28,197	4,958	851	28,328	25,546	4,492	}							
18 percent under 19 percent	1,673	56,785	48,769	8,994	1,120	48,877	39,999	7,366	1,326	86,076	72,683	13,450	1,123	71,174	59,551	11,038
19 percent under 20 percent	1,188	44,302	36,678	7,201	1,018	39,501	31,486	6,182	754	68,271	57,004	11,148	(1)	(1)	(1)	(1)
20 percent under 25 percent	8,145	314,012	291,595	65,004	6,075	293,054	268,575	59,788	5,118	279,463	246,311	55,862	4,372	262,947	226,700	51,328
25 percent under 30 percent	5,949	196,199	188,574	51,218	4,762	185,478	176,523	47,898	7,737	419,263	387,794	106,009	6,436	398,908	366,678	100,095
30 percent under 35 percent	4,755	165,407	171,755	56,430	3,534	150,241	151,571	49,958	5,766	311,754	309,086	100,991	4,838	286,833	279,097	91,111
35 percent under 40 percent	3,805	109,371	120,386	44,706	3,295	96,470	103,368	38,488	5,576	268,394	281,384	104,377	4,862	258,424	268,936	99,825
40 percent under 50 percent	5,269	106,577	130,598	57,192	3,773	92,729	110,353	47,995	6,864	199,740	230,575	102,399	5,641	165,769	186,317	82,678
50 percent or more	6,981	58,609	83,334	52,631	4,497	45,880	62,161	39,031	5,891	111,514	183,648	123,977	4,359	95,589	154,501	105,822

Footnote at end of table. See text for explanatory statements and "Description of the Sample and Limitations of the Data."

SOLE PROPRIETORSHIPS WITH COST OF GOODS SOLD IN TRADE

Table 9.—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, PURCHASES PLUS BEGINNING INVENTORY, AND ENDING INVENTORY, BY RATIO OF ENDING INVENTORY TO PURCHASES PLUS BEGINNING INVENTORY, FOR WHOLESALE AND RETAIL TRADE INDUSTRIES—Continued

Ending inventory to purchases plus beginning inventory	Businesses with and without net profit				Businesses with net profit				Businesses with and without net profit				Businesses with net profit			
	Number of businesses	Business receipts (Thousand dollars)	Purchases plus inventory, beginning-of-year (Thousand dollars)	Inventory, end-of-year (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Purchases plus inventory, beginning-of-year (Thousand dollars)	Inventory, end-of-year (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Purchases plus inventory, beginning-of-year (Thousand dollars)	Inventory, end-of-year (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Purchases plus inventory, beginning-of-year (Thousand dollars)	Inventory, end-of-year (Thousand dollars)
	Wholesale and retail trade—Continued															
	Retail trade—Continued															
	Furniture, home furnishings, and equipment								Automotive dealers							
Total	50,399	2,669,630	2,211,337	509,548	38,876	2,341,671	1,894,418	411,535	42,004	5,042,934	4,784,939	735,683	29,193	3,912,211	3,632,348	539,849
Greater than zero, under 5 percent	3,391	172,430	110,544	3,362	3,084	170,260	108,959	3,296	4,292	405,392	345,739	11,497	3,173	364,575	309,927	10,231
5 percent under 10 percent	4,677	341,443	250,399	19,634	4,236	316,105	229,826	18,245	5,106	888,834	819,592	64,772	3,738	705,434	642,289	50,884
10 percent under 15 percent	5,730	378,431	286,624	36,056	5,347	365,632	276,010	34,660	8,680	1,956,031	1,854,370	224,735	6,912	1,449,864	1,352,330	164,402
15 percent under 16 percent	1,201	53,739	39,217	6,015	(1)	(1)	(1)	(1)	902	124,201	101,713	15,688	824	122,555	99,444	15,342
16 percent under 17 percent	1,089	72,448	50,168	8,259	987	58,992	42,139	6,938	1,532	180,898	162,165	26,715	1,224	147,407	134,468	22,185
17 percent under 18 percent	899	92,195	77,219	13,473	897	91,421	76,828	13,405	990	168,961	162,739	28,277	(1)	(1)	(1)	(1)
18 percent under 19 percent	1,290	89,419	72,523	13,413	1,188	84,979	69,590	12,873	1,494	147,870	146,035	27,048	1,053	131,975	129,650	23,995
19 percent under 20 percent	1,734	133,932	115,343	22,512	1,530	117,246	97,211	18,918	1,494	132,087	122,941	23,789	1,087	104,384	94,675	18,306
20 percent under 25 percent	7,463	473,895	385,191	85,738	6,263	401,611	318,414	70,774	4,671	564,822	553,039	120,926	3,641	447,998	428,016	93,742
25 percent under 30 percent	6,066	387,422	322,154	88,170	5,011	323,105	274,238	74,715	2,929	207,523	226,232	62,641	1,801	170,296	182,142	50,583
30 percent under 35 percent	3,161	162,154	148,040	47,271	2,414	153,725	139,315	44,517	2,096	99,115	94,044	30,259	1,438	71,680	70,545	22,701
35 percent under 40 percent	2,276	85,048	85,591	31,478	1,326	64,235	64,758	23,967	1,192	39,113	43,395	15,960	547	23,573	24,396	9,073
40 percent under 50 percent	5,782	176,264	194,354	85,620	3,564	128,301	136,809	60,527	2,865	67,140	80,923	36,537	1,631	53,740	62,399	28,371
50 percent or more	5,640	50,810	73,970	48,547	2,313	31,822	40,246	25,592	3,761	60,947	72,012	46,839	1,612	40,333	27,918	16,984
	Retail trade—Continued															
	Gasoline service stations								Eating and drinking places							
Total	163,513	10,315,795	8,374,036	460,929	136,594	9,294,224	7,478,598	388,400	182,605	6,101,861	3,478,596	202,679	150,373	5,502,124	3,117,161	177,677
Greater than zero, under 5 percent	85,482	6,523,963	5,290,067	144,199	74,870	5,992,060	4,838,001	131,979	104,494	3,781,337	2,080,243	51,590	90,720	3,450,310	1,889,943	46,833
5 percent under 10 percent	44,860	2,747,393	2,254,659	154,849	37,512	2,412,216	1,959,503	133,044	43,757	1,417,272	827,241	58,116	34,410	1,239,202	721,274	50,744
10 percent under 15 percent	13,347	499,245	412,801	49,765	10,531	430,757	351,592	42,569	16,980	559,029	384,989	47,769	13,745	519,584	354,930	43,994
15 percent under 16 percent	1,560	42,413	38,329	5,812	950	36,690	32,085	4,857	1,595	45,876	30,077	4,660	1,158	40,977	26,496	4,098
16 percent under 17 percent	1,564	81,652	74,330	12,246	1,257	66,293	59,609	9,836	818	19,526	12,250	2,034	2,279	59,300	38,479	6,716
17 percent under 18 percent	1,598	42,078	32,445	5,641	1,291	39,538	29,902	5,202	1,155	25,585	17,498	3,047				
18 percent under 19 percent	(1)	(1)	(1)	(1)	1,153	28,063	23,304	4,419	1,255	35,513	25,590	4,730				
19 percent under 20 percent	814	14,410	10,814	2,127					950	14,472	8,463	1,667	849	14,441	8,428	1,660
20 percent under 25 percent	4,718	120,082	105,792	24,198	3,767	111,598	96,879	22,217	3,632	67,079	44,111	9,519	2,682	63,173	41,142	8,880
25 percent under 30 percent	2,035	52,770	48,770	13,723	1,493	38,303	33,764	9,550	1,533	14,893	7,698	2,065	889	12,665	5,956	1,599
30 percent under 35 percent	1,255	24,246	13,679	4,474					1,828	18,367	11,340	3,594				
35 percent under 40 percent	1,054	30,919	32,232	11,843	1,563	50,543	42,013	15,088	(1)	(1)	(1)	(1)	1,741	33,539	27,446	10,317
40 percent under 50 percent	(1)	(1)	(1)	(1)					1,056	11,604	9,365	4,073				
50 percent or more	3,869	113,154	36,299	25,681	2,207	88,163	11,946	9,639	3,100	78,297	5,448	4,592	1,900	68,933	3,067	2,836
	Retail trade—Continued															
	Building materials								Hardware and farm equipment							
Total	17,820	1,170,646	967,144	206,003	13,555	952,401	753,459	150,308	30,772	1,761,298	1,852,698	572,769	23,291	1,500,268	1,516,214	445,365
Greater than zero, under 5 percent	1,612	71,453	40,718	1,023	1,408	63,433	33,386	753	683	18,390	13,156	449	683	18,390	13,160	449
5 percent under 10 percent	1,380	175,475	140,348	9,436	1,097	156,462	125,525	8,522	1,204	124,003	106,649	8,619	1,102	115,954	99,843	8,275
10 percent under 15 percent	2,456	201,527	146,928	18,187	2,015	159,773	109,706	13,867	2,077	175,886	157,738	18,909	1,568	170,786	152,399	18,186
15 percent under 16 percent																
16 percent under 17 percent	1,503	132,252	115,860	19,282	1,402	117,353	103,549	17,386	1,678	195,078	178,606	29,014	1,296	173,784	157,095	25,480
17 percent under 18 percent																
18 percent under 19 percent	781	57,878	45,429	8,344	1,257	122,655	100,759	19,084	1,196	84,743	76,679	14,381	890	57,993	49,021	9,335
19 percent under 20 percent	(1)	(1)	(1)	(1)												
20 percent under 25 percent	1,670	121,129	99,603	21,558	1,363	106,104	85,548	18,610	2,110	166,550	158,929	36,171	1,907	153,339	143,871	32,690
25 percent under 30 percent	2,025	113,407	104,635	29,003	1,337	66,833	53,565	14,778	3,195	208,583	205,698	57,519	2,381	179,181	174,838	49,029
30 percent under 35 percent	1,394	87,728	92,099	29,805	951	52,897	53,711	17,083	3,640	253,006	263,312	85,542	2,892	213,448	216,324	70,125
35 percent under 40 percent	1,127	53,862	54,336	19,774	854	36,123	33,990	12,383	3,843	222,265	259,550	96,108	3,199	191,282	219,402	81,693
40 percent under 50 percent	781	38,798	40,967	18,202	(1)	(1)	(1)	(1)	4,896	170,241	217,591	95,856	3,194	120,040	147,579	64,225
50 percent or more	2,514	52,103	30,352	20,547	1,294	34,405	15,715	11,026	6,250	142,553	214,790	130,201	4,179	106,071	142,682	85,878

Footnote at end of table. See text for explanatory statements and "Description of the Sample and Limitations of the Data."

SOLE PROPRIETORSHIPS WITH COST OF GOODS SOLD IN TRADE

Table 9.—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, PURCHASES PLUS BEGINNING INVENTORY, AND ENDING INVENTORY, BY RATIO OF ENDING INVENTORY TO PURCHASES PLUS BEGINNING INVENTORY, FOR WHOLESALE AND RETAIL TRADE INDUSTRIES—Continued

Ending inventory to purchases plus beginning inventory	Businesses with and without net profit				Businesses with net profit				Businesses with and without net profit				Businesses with net profit			
	Number of businesses	Business receipts (Thousand dollars)	Purchases plus inventory, beginning-of-year (Thousand dollars)	Inventory, end-of-year (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Purchases plus inventory, beginning-of-year (Thousand dollars)	Inventory, end-of-year (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Purchases plus inventory, beginning-of-year (Thousand dollars)	Inventory, end-of-year (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Purchases plus inventory, beginning-of-year (Thousand dollars)	Inventory, end-of-year (Thousand dollars)
	Wholesale and retail trade—Continued															
	Retail trade—Continued															
	Drug and proprietary stores								Liquor stores							
Total	30,459	2,627,962	2,209,599	486,611	28,522	2,545,207	2,127,709	465,018	21,155	1,544,219	1,388,887	183,409	18,281	1,416,741	1,279,226	167,803
Greater then zero, under 5 percent	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	3,848	215,300	163,772	5,071	3,024	175,421	142,134	4,539
5 percent under 10 percent	1,816	193,333	152,767	12,554	1,612	175,304	137,143	11,370	5,072	440,184	385,203	29,318	4,449	409,368	356,108	27,271
10 percent under 15 percent	3,631	393,629	312,338	39,860	3,495	392,103	310,759	39,684	4,780	408,571	365,624	45,484	4,407	395,735	353,551	43,956
15 percent under 16 percent	823	85,852	65,757	10,104	823	85,852	65,757	10,104	1,532	117,960	109,042	16,963	1,430	116,780	107,547	16,729
16 percent under 17 percent	1,431	144,826	118,520	19,575	1,431	144,826	118,520	19,575	917	89,235	84,109	14,184	1,804	146,672	140,161	24,929
17 percent under 18 percent	1,133	136,889	108,675	19,042	1,133	136,889	108,675	19,042								
18 percent under 19 percent	1,207	113,474	93,236	17,246	1,105	110,476	90,198	16,675	989	68,718	66,970	12,642				
19 percent under 20 percent	1,020	116,733	93,320	18,239	1,020	116,733	93,320	18,239								
20 percent under 25 percent	7,466	652,020	564,305	126,881	7,059	635,104	547,445	123,007	1,757	107,843	106,790	23,612	1,418	89,454	89,066	19,793
25 percent under 30 percent	5,381	441,882	392,710	106,640	5,076	417,157	369,481	100,365	887	47,464	51,571	14,052	930	56,691	61,553	17,386
30 percent under 35 percent	1,771	111,693	106,723	34,073	1,737	110,655	105,262	33,591	794	33,844	40,420	13,698				
35 percent under 40 percent	1,293	82,334	82,704	30,625	1,157	78,966	78,725	29,127								
40 percent under 50 percent	1,799	56,957	63,681	27,619	1,493	45,980	51,299	22,551	579	15,100	15,386	8,385	819	26,620	29,106	13,200
50 percent or more	1,245	67,790	31,142	23,401	938	64,612	27,406	20,937								
	Retail trade--Continued								Wholesale and retail trade not allocable							
	Other retail trade															
Total	179,937	5,886,014	4,740,991	967,986	143,512	5,336,065	4,211,526	823,203	32,540	2,981,296	2,762,637	605,256	26,808	2,729,935	2,539,861	571,636
Greater than zero, under 5 percent	26,620	1,400,746	1,004,683	25,665	22,846	1,269,549	900,658	23,275	6,482	746,802	585,021	15,541	5,430	672,556	523,341	13,399
5 percent under 10 percent	26,709	1,219,099	893,301	65,185	23,169	1,125,844	815,156	59,655	5,318	616,055	512,758	36,154	4,707	543,685	450,257	32,368
10 percent under 15 percent	17,850	648,169	487,620	61,132	14,885	611,003	458,452	57,447	3,428	272,318	209,207	26,588	2,885	252,192	196,691	24,860
15 percent under 16 percent	4,280	163,381	127,946	19,793	3,467	150,254	117,653	18,191	885	167,483	149,752	23,882	885	167,483	149,752	23,882
16 percent under 17 percent	3,862	143,809	115,233	18,960	2,935	133,492	104,384	17,177								
17 percent under 18 percent	3,498	101,651	85,079	14,880	3,021	92,279	76,706	13,404	719	51,055	40,199	7,049	583	40,006	29,541	5,162
18 percent under 19 percent	3,631	120,820	95,892	17,707	2,989	118,133	94,125	17,377	855	84,487	73,888	13,943	652	72,590	63,589	11,952
19 percent under 20 percent	1,392	41,394	35,932	7,039	1,031	28,197	22,924	4,481								
20 percent under 25 percent	12,452	438,582	380,740	85,514	10,029	388,663	338,717	76,035	2,973	297,811	229,285	52,164	2,487	289,766	222,989	50,626
25 percent under 30 percent	12,173	414,953	364,344	99,790	10,198	379,713	329,591	90,002	1,943	130,844	124,101	34,433	1,434	104,551	94,599	26,282
30 percent under 35 percent	10,299	260,413	233,306	76,016	8,020	232,375	207,634	67,475	1,981	103,174	66,864	21,381	1,743	92,412	57,463	18,448
35 percent under 40 percent	8,022	207,723	195,366	72,761	6,420	174,226	159,334	59,196	2,257	123,347	119,318	43,619	1,840	112,278	108,458	39,595
40 percent under 50 percent	16,235	315,263	319,645	143,806	12,491	282,436	278,646	125,549	1,679	326,449	589,117	282,727	1,306	324,095	586,302	281,487
50 percent or more	32,914	410,011	401,904	259,738	22,011	349,901	307,546	193,939	4,020	61,471	63,127	47,775	2,856	58,321	56,879	43,575

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

BASIC TABLES

ACTIVE PARTNERSHIPS

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Table 10.—NUMBER OF PARTNERSHIPS, BUSINESS RECEIPTS, DEPRECIATION, INVENTORY, GROSS PROFIT, NET PROFIT, GROSS LOSS, AND NET LOSS, BY INDUSTRIAL GROUP

Industrial group	Partnerships with and without net profit				Partnerships with net profit						Partnerships without net profit			
	Number of partnerships	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Inventory, end-of-year (Thousand dollars)	Number of partnerships	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Inventory, end-of-year (Thousand dollars)	Gross profit (Thousand dollars)	Net profit (Thousand dollars)	Number of partnerships	Gross profit (Thousand dollars)	Gross loss (Thousand dollars)	Net loss (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
All industrial groups	938,966	73,412,664	2,178,293	5,085,834	727,725	65,217,119	1,575,740	4,414,715	26,114,781	9,745,507	211,241	2,808,865	75,911	1,056,885
Agriculture, foreatry, and fisheries	136,532	4,609,720	345,647	357,541	103,746	3,802,428	250,647	267,821	2,080,919	784,410	32,786	351,388	19,111	174,617
Farms	126,910	3,887,999	316,659	320,653	96,722	3,196,212	229,855	241,014	1,827,686	708,987	30,188	311,482	18,763	162,741
Offices of veterinarians and animal hospitals	851	47,030	1,178	210	772	44,785	1,036	210	38,805	17,498	(1)	(1)	(1)	(1)
Fisheries	1,778	83,700	7,092	970	1,132	64,863	3,431	631	50,250	9,931	646	11,738	112	4,784
Other agriculture, foreatry, and fisheries	6,993	590,991	20,718	35,708	5,120	496,568	16,325	25,966	164,178	47,994	1,873	25,964	236	7,047
Mining	15,939	984,842	99,763	8,341	8,903	767,011	64,235	7,037	360,141	111,670	7,036	77,275	17,693	119,895
Crude petroleum and natural gas	11,279	543,938	60,525	1,554	5,955	384,084	34,039	1,356	203,678	64,666	5,324	55,571	17,344	104,030
Other mining, including quarrying	4,660	440,904	39,238	6,787	2,948	382,927	30,196	5,681	156,463	47,004	1,712	21,704	349	15,865
Construction	62,290	7,432,568	165,377	247,517	51,869	6,194,163	134,619	204,420	1,546,228	770,283	10,421	143,701	24,194	80,003
General contractors	19,481	4,559,405	91,409	141,215	15,389	3,634,593	71,483	116,724	716,793	357,562	4,092	75,597	20,215	56,817
Special trade contractors	37,742	2,652,607	66,883	102,987	32,584	2,365,271	57,081	85,175	763,163	374,836	5,158	62,093	3,033	19,519
Plumbing, heating, and air conditioning	6,733	561,910	6,606	40,435	5,801	504,230	5,987	29,643	137,475	66,000	932	11,730	585	2,790
Electrical work	3,076	344,368	4,185	21,599	2,683	297,393	3,491	19,844	80,743	42,444	393	4,419	419	1,874
Other special trade contractors	27,933	1,746,329	56,092	40,953	24,100	1,563,648	47,603	35,688	544,945	266,392	3,833	45,944	2,029	14,855
Contractors not allocable	5,067	220,556	7,085	3,315	3,896	194,299	6,055	2,521	66,272	37,885	1,171	6,011	946	3,667
Manufacturing	44,462	6,845,687	151,271	554,985	34,909	6,063,476	126,225	480,472	1,686,996	626,405	9,553	146,376	4,880	59,291
Food and kindred products, including beverages	5,817	1,787,871	35,573	94,906	4,726	1,549,344	30,188	81,759	321,925	100,424	1,091	31,845	657	8,852
Textile mill products	684	238,233	3,083	26,266	499	205,069	2,727	23,313	46,249	16,636	185	5,588	46	1,305
Apparel and other finished products made from fabrics and similar materials	3,973	1,010,621	7,050	95,842	3,411	933,192	6,231	88,430	214,906	70,660	562	14,649	430	4,328
Lumber and wood products, except furniture	7,829	795,810	34,511	73,397	5,827	606,752	23,913	51,027	179,286	64,878	2,002	33,962	2,112	22,945
Furniture and fixtures	1,976	248,888	3,486	21,788	1,475	205,455	2,607	17,826	57,748	21,799	501	9,256	70	2,131
Printing, publishing, and allied industries	6,381	450,765	12,660	15,918	5,272	425,215	11,582	15,167	170,995	73,215	1,109	8,260	199	4,909
Chemicals and allied products	846	183,346	3,222	21,703	593	174,167	2,980	18,962	55,529	18,302	253	2,250	11	517
Leather and leather products	317	78,203	631	7,968	270	71,477	519	6,626	19,466	7,152	(1)	(1)	(1)	(1)
Stone, clay, and glass products	1,657	190,315	10,767	13,171	1,325	178,849	10,240	12,170	67,181	21,137	332	3,890	6	946
Primary metal industries	702	115,481	2,312	8,289	499	102,686	1,729	7,361	29,069	12,476	203	3,914	258	1,037
Fabricated metal products, except machinery and transportation equipment	3,028	473,749	9,361	57,944	2,616	439,939	8,469	52,018	139,259	55,229	412	7,565	693	3,412
Machinery, except electrical and transportation equipment	4,822	496,712	15,028	38,191	4,000	459,418	13,391	35,591	163,800	75,561	822	10,712	13	2,815
Electrical machinery, equipment, and supplies	997	120,942	1,505	13,932	524	115,777	1,285	13,419	36,467	16,243	473	1,052	119	912
Transportation equipment	434	55,806	1,188	5,284	291	52,704	1,091	4,870	13,400	5,269	(1)	(1)	(1)	(1)
Other manufacturing industries	4,999	598,945	10,894	60,386	3,581	543,432	9,273	51,933	171,716	67,424	1,418	11,467	266	4,470
Transportation, communication, and sanitary services	18,100	1,166,703	74,601	12,184	14,490	1,037,824	61,640	11,109	450,350	157,417	3,610	49,727	79	11,228
Motor freight transportation and warehousing	12,055	789,959	54,563	7,578	9,735	706,593	45,758	7,091	312,441	98,637	2,320	36,084	43	6,686
Other transportation	3,852	285,164	11,887	4,150	2,935	248,476	9,050	3,562	88,254	40,652	917	10,236	36	2,321
Communication, water supply, and sanitary services	2,193	91,580	8,151	456	1,820	82,755	6,832	456	49,655	18,128	373	3,407	-	2,221
Wholesale and retail trade	277,567	37,389,282	394,477	3,777,960	226,759	33,867,093	340,220	3,332,470	8,049,912	2,383,723	50,808	740,760	8,106	159,716
Wholesale trade	41,950	12,842,911	93,514	943,265	34,699	11,849,851	82,755	859,251	2,107,343	632,840	7,251	145,879	1,835	30,083
Groceries and related products	6,922	3,167,371	19,746	115,065	5,947	2,895,199	17,735	100,786	428,743	110,056	975	36,789	643	5,977
Electrical goods	978	272,338	1,794	38,707	764	252,863	1,691	35,726	57,168	16,882	214	4,474	1	472
Hardware, plumbing, heating, and cooling equipment, and supplies	693	229,958	1,460	38,036	598	218,220	1,377	35,231	48,900	13,757	95	2,410	12	144
Beer, wine, and distilled alcoholic beverages	1,268	591,616	4,062	38,332	1,084	558,129	3,405	36,901	95,989	21,597	184	7,650	6	644
Dry goods and apparel	1,564	586,035	2,062	68,465	1,292	543,993	1,903	62,263	109,168	33,489	272	4,766	-	694
Drugs, chemicals, and allied products	523	143,645	834	15,325	470	138,167	782	14,556	29,839	9,935	53	1,736	-	177
Lumber and construction materials	1,347	463,576	4,032	29,990	1,072	425,938	3,476	27,982	72,316	19,526	275	4,029	51	1,199
Machinery, equipment, and supplies	2,316	519,522	6,612	69,083	1,897	473,117	5,829	61,498	128,574	41,080	419	12,093	34	3,465
Motor vehicles and automotive equipment	2,361	378,647	3,880	63,047	1,901	356,978	3,539	57,057	105,901	30,219	460	5,420	-	995
Farm products--raw materials	3,131	2,412,166	10,729	159,569	2,575	2,191,783	8,809	150,265	144,588	47,243	556	19,644	331	5,008
Other wholesalers	20,847	4,078,037	38,303	307,646	17,099	3,795,464	34,209	276,986	886,157	289,056	3,748	46,868	757	11,308
Retail trade	228,775	23,420,711	286,873	2,714,275	186,388	20,985,097	245,048	2,365,968	5,680,425	1,678,047	42,387	574,687	5,802	124,634
Food	37,352	5,443,741	54,989	268,388	32,521	5,002,169	48,780	241,663	964,747	281,461	4,831	73,304	475	12,797
Grocery stores, meat, fish, fruit, and vegetable markets	31,955	5,108,706	47,373	258,828	27,988	4,696,117	42,184	232,991	833,546	245,183	3,967	59,794	475	11,307
Bakeries	2,665	182,298	4,952	4,439	2,225	160,377	4,296	3,921	83,217	21,097	440	11,046	-	963
Other food stores	2,732	152,737	2,664	5,121	2,308	145,675	2,300	4,751	47,984	15,181	424	2,464	-	527
General merchandise	11,313	1,195,389	18,625	230,974	8,849	1,065,726	15,425	200,839	299,101	86,360	2,464	32,776	634	9,541
Apparel and accessories	14,914	1,387,217	14,478	352,904	12,035	1,256,849	12,595	312,124	431,319	121,639	2,879	36,360	1,047	8,998
Furniture, home furnishings, and equipment	14,008	1,321,096	15,884	249,519	11,156	1,180,652	14,188	214,708	415,642	127,333	2,852	43,904	493	9,441
Automotive dealers	16,117	3,543,546	21,013	388,663	12,042	3,003,355	17,105	315,932	521,894	131,420	4,075	81,007	495	17,588
Gasoline service stations	30,656	2,371,901	20,498	97,470	25,205	2,130,179	18,060	84,503	500,478	171,582	5,451	48,928	239	8,095

Footnote at end of table. See text for explanatory statements and "Description of the Sample and Limitations of the Data."

Table 10.—NUMBER OF PARTNERSHIPS, BUSINESS RECEIPTS, DEPRECIATION, INVENTORY, GROSS PROFIT, NET PROFIT, GROSS LOSS, AND NET LOSS, BY INDUSTRIAL GROUP—Continued

Industrial group	Partnerships with and without net profit				Partnerships with net profit						Partnerships without net profit			
	Number of partnerships	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Inventory, end-of-year (Thousand dollars)	Number of partnerships	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Inventory, end-of-year (Thousand dollars)	Gross profit (Thousand dollars)	Net profit (Thousand dollars)	Number of partnerships	Gross profit (Thousand dollars)	Gross loss (Thousand dollars)	Net loss (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Wholesale and retail trade—Continued														
Retail trade—Continued														
Eating and drinking places	45,360	2,348,716	65,149	59,057	37,067	2,068,120	52,753	51,309	1,015,737	256,383	8,293	136,591	10	20,214
Building materials	5,841	877,175	11,598	155,488	4,728	801,160	10,426	140,067	216,699	61,936	1,113	16,191	252	5,898
Hardware and farm equipment	10,782	1,348,250	14,340	372,775	8,874	1,193,124	12,659	326,815	279,246	89,070	1,908	28,054	949	9,175
Sporting goods stores and bicycle shops	1,411	76,566	803	22,052	929	60,598	552	17,282	18,461	6,772	482	4,702	107	1,141
Fuel and ice dealers	2,705	265,812	5,653	11,584	2,222	250,684	4,756	9,894	81,479	23,685	483	4,784	110	2,003
Antique and secondhand stores	2,584	85,628	1,367	18,603	1,933	80,128	1,216	16,780	35,459	15,988	651	2,380	41	705
Drug and proprietary stores	8,267	1,124,089	12,554	190,649	7,655	1,085,545	12,023	181,143	365,625	126,253	612	11,348	55	2,377
Liquor stores	5,165	604,312	5,517	73,165	4,366	559,634	4,675	67,565	118,337	45,647	799	8,161	27	2,077
News dealers and stands; cigar stores and stands	1,128	86,090	763	7,616	1,030	82,472	696	6,947	18,304	7,705	(1)	(1)	(1)	(1)
Florists	2,916	121,889	3,317	5,218	2,268	110,416	2,817	4,256	57,825	15,736	648	5,316	9	1,304
Jewelry stores	2,745	159,973	2,119	66,768	2,244	131,235	1,711	52,758	58,471	18,073	501	11,318	302	2,994
Other retail trade	15,511	1,059,321	18,206	143,382	11,264	923,051	14,611	121,383	281,601	91,002	4,247	28,628	557	10,165
Wholesale and retail trade not allocable	6,842	1,125,660	14,090	120,420	5,672	1,032,145	12,417	107,251	262,144	72,836	1,170	20,194	469	4,999
Finance, insurance, and real estate	207,678	4,901,991	580,081	Not applicable	143,766	4,183,196	346,877	Not applicable	3,988,960	1,431,525	63,912	694,249	677	313,991
Credit agencies other than banks	2,240	61,580	1,270		1,882	59,508	1,238		52,254	27,264	358	1,386	-	1,724
Security and commodity brokers, dealers, exchanges, and services	2,882	1,434,671	11,871		2,178	1,377,553	11,477		1,376,531	354,178	704	57,118	-	27,951
Insurance agents, brokers, and services	11,920	574,862	7,109		10,839	548,822	6,822		442,669	176,640	1,081	14,838	11	1,823
Real estate	155,415	2,675,866	553,044		107,874	2,067,222	322,859		2,003,450	707,717	47,541	596,101	653	232,707
Operators (except developers) and lessors	138,813	2,179,035	536,365		95,408	1,611,000	309,976		1,606,886	510,915	43,405	567,335	-	199,515
Agents, brokers, and managers	7,941	276,650	9,928		6,245	251,868	8,133		201,240	87,138	1,696	13,627	653	14,900
Other real estate	8,661	220,181	6,751		6,221	204,354	4,750		195,324	109,664	2,440	15,139	-	18,292
Other finance, insurance, and real estate	35,221	155,012	6,787		20,993	130,091	4,481		114,056	165,726	14,228	24,806	13	49,786
Services	171,278	9,985,284	364,684	123,450	139,851	9,214,724	249,316	107,762	7,891,183	3,447,816	31,427	601,127	1,090	135,939
Lodging services	14,914	570,055	81,912	6,734	9,105	397,271	43,434	4,601	328,092	63,690	5,809	146,477	26	31,744
Hotels	3,489	260,824	25,772	3,832	2,195	168,002	10,961	2,950	123,665	17,713	1,294	77,171	26	12,269
Tourist courts and motels	6,860	229,925	44,258	2,190	4,135	170,347	26,160	1,342	154,508	33,945	2,725	53,264	-	12,844
Rooming houses, camps, and other lodging places	4,565	79,306	11,882	712	2,775	58,922	6,313	309	49,919	12,032	1,790	16,042	-	6,631
Personal services	35,626	1,140,075	71,566	28,140	29,475	1,027,045	54,144	26,556	770,210	231,519	6,151	86,387	46	15,601
Laundries, laundry services, and cleaning and dyeing plants	14,863	542,173	43,560	4,851	10,828	463,303	28,769	4,508	346,198	72,172	4,035	59,846	44	12,468
Photographic studios, including commercial photography	2,001	83,270	2,518	5,521	1,714	77,764	2,205	5,376	46,175	16,013	287	3,531	-	507
Beauty and barber shops, including schools	12,855	219,260	6,113	1,806	11,777	205,302	5,620	1,596	179,303	69,887	1,078	12,124	-	1,071
Shoe repair shops, shoe shine parlors, and hat cleaning shops	833	19,127	342	1,186	734	18,111	318	1,104	11,221	4,185	(1)	(1)	(1)	(1)
Funeral services and crematories	3,512	245,259	16,839	13,662	3,178	235,963	15,851	12,899	167,078	63,139	334	6,072	-	1,067
Other personal services	1,562	30,986	2,194	1,114	1,244	26,602	1,381	1,073	20,235	6,123	318	4,262	2	465
Business services	19,428	848,166	47,372	16,559	14,679	768,018	30,014	14,213	554,923	194,417	4,749	56,535	624	15,917
Advertising	1,557	124,117	2,139	737	1,262	114,641	1,901	701	47,286	12,800	295	4,881	-	488
Services to dwellings and other buildings	1,897	56,905	1,256	61	1,720	54,216	1,209	61	40,572	13,358	177	1,654	-	135
Other business services	15,974	667,144	43,977	15,761	11,697	599,161	26,904	13,451	467,065	168,259	4,277	50,000	624	15,294
Automotive services	18,283	722,498	34,462	38,680	15,216	621,732	18,077	33,378	293,803	112,544	3,067	55,674	40	9,548
Automobile parking	701	27,099	543	91	634	22,555	316	91	19,567	4,158	(1)	(1)	(1)	(1)
Automobile repair shops	16,149	631,305	13,228	38,254	13,762	563,051	11,464	33,015	246,780	102,505	2,387	27,397	40	3,918
Other automotive services, including rentals	1,433	64,094	20,691	335	820	36,126	6,297	272	27,456	5,881	613	23,733	-	4,716
Repair services, except automotive	10,610	288,790	7,139	20,647	8,737	267,732	6,424	18,385	145,332	62,257	1,873	11,368	4	1,945
Recreational services	13,466	623,049	44,463	4,418	8,393	459,652	23,487	3,646	374,728	87,815	5,073	137,954	350	40,293
Motion picture production, distribution, and service industries	547	97,528	2,424	57	247	61,160	161	57	50,462	8,197	300	32,269	-	8,523
Motion picture theaters	1,787	106,037	6,651	163	1,098	87,320	4,075	121	66,189	14,307	689	13,931	-	2,968
Bowling alleys and billiard and pool parlors	1,525	91,516	13,084	1,578	1,037	54,569	5,425	1,098	40,827	6,762	488	28,128	-	4,362
Other amusement and recreational services	9,607	327,968	22,304	2,620	6,011	256,603	13,826	2,370	217,250	58,549	3,596	63,626	350	24,440
Professional services	57,652	5,747,945	76,907	7,077	53,280	5,631,117	73,146	6,170	5,393,555	2,683,328	4,372	105,375	-	19,649
Medical and other health services	19,032	1,904,146	31,736	4,494	17,724	1,857,874	29,265	4,098	1,799,944	994,010	1,308	41,095	-	7,886
Offices of physicians, surgeons, and oculists	10,547	1,113,766	14,984	634	10,379	1,107,817	14,886	634	1,097,450	683,493	168	5,949	-	749
Offices of dentists and dental surgeons	1,329	87,915	2,343	41	1,265	86,212	2,326	41	82,393	42,696	(1)	(1)	(1)	(1)
Other medical and health services	7,156	702,465	14,409	3,819	6,080	663,845	12,053	3,423	620,101	267,821	1,076	33,844	-	6,908
Legal services	22,071	2,132,287	24,356	-	20,804	2,106,599	23,921	-	2,078,229	1,166,820	1,267	25,617	-	3,100
Educational services	1,449	33,040	1,393	611	1,118	31,068	1,211	110	25,124	9,961	331	1,547	-	540
Engineering and architectural services	5,985	752,580	7,628	1,487	5,115	718,735	7,247	1,486	584,196	174,012	870	28,114	-	6,069
Accounting, auditing, and bookkeeping services	9,115	925,892	11,794	485	8,519	916,841	11,502	476	906,062	338,525	596	9,002	-	2,054
Other services	1,299	44,706	863	1,195	966	42,157	590	813	30,540	12,246	333	1,357	-	1,242
Nature of business not allocable	5,120	96,587	2,392	3,856	3,432	87,204	1,961	3,624	60,092	32,258	1,688	4,262	81	2,205

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

NOTE: See text for explanatory statements and "Description of the Sample and Limitations of the Data."
Partnerships without net profit include 4,352 partnerships with neither profit nor loss.

ACTIVE PARTNERSHIPS

Table 11.—NUMBER OF PARTNERSHIPS, BUSINESS RECEIPTS, DEPRECIATION, INVENTORY, GROSS PROFIT, NET PROFIT, GROSS LOSS, AND NET LOSS, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS

Industry and size of business receipts	Partnerships with and without net profit				Partnership with net profit						Partnership without net profit			
	Number of partnerships	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Inventory, end-of-year (Thousand dollars)	Number of partnerships	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Inventory, end-of-year (Thousand dollars)	Gross profit (Thousand dollars)	Net profit (Thousand dollars)	Number of partnerships	Gross profit (Thousand dollars)	Gross loss (Thousand dollars)	Net loss (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
ALL INDUSTRIES														
Total	938,966	73,412,664	2,178,293	5,085,834	727,725	65,217,119	1,575,740	4,414,715	26,114,781	9,745,507	211,241	2,808,865	75,911	1,056,885
Under $5,000	191,458	384,908	79,256	28,554	116,198	258,633	31,665	9,555	222,819	127,179	75,260	87,067	11,651	133,665
$5,000 under $10,000	104,448	742,709	97,076	41,737	79,580	565,479	58,188	28,134	449,255	230,080	24,868	113,241	4,684	72,497
$10,000 under $15,000	75,282	911,050	96,147	58,454	60,127	725,419	61,839	35,434	543,399	267,980	15,155	107,090	5,236	52,642
$15,000 under $20,000	56,816	971,767	82,078	62,960	46,910	802,869	55,896	42,303	557,281	268,519	9,906	94,208	3,193	38,638
$20,000 under $25,000	46,840	1,035,731	77,119	64,838	39,244	868,683	56,077	43,497	582,158	269,434	7,596	88,357	2,636	35,545
$25,000 under $30,000	40,628	1,095,970	74,099	67,160	34,202	921,224	52,248	53,325	590,359	276,047	6,426	90,710	1,701	31,201
$30,000 under $40,000	61,601	2,118,387	114,747	153,892	52,583	1,806,043	85,377	116,810	1,082,892	484,683	9,018	147,082	3,168	39,702
$40,000 under $50,000	47,099	2,091,944	104,550	145,126	41,872	1,860,220	80,522	121,634	1,086,567	466,018	5,227	108,192	1,797	34,647
$50,000 under $75,000	80,297	4,895,821	206,538	354,444	70,136	4,278,274	150,247	295,697	2,244,541	946,539	10,161	264,007	3,670	67,483
$75,000 under $100,000	49,662	4,285,091	155,272	336,490	44,561	3,843,127	117,393	296,113	1,905,281	786,345	5,101	184,612	3,038	45,125
$100,000 under $150,000	56,710	6,891,002	209,834	537,542	50,830	6,179,262	153,364	478,334	2,879,537	1,168,892	5,880	274,631	6,235	85,347
$150,000 under $200,000	29,898	5,129,750	137,644	432,475	26,773	4,600,065	107,394	373,919	1,998,452	789,199	3,125	190,256	523	45,686
$200,000 under $250,000	17,925	3,970,308	95,028	327,514	16,066	3,564,122	72,541	294,113	1,385,255	509,163	1,859	143,136	1,025	40,402
$250,000 under $500,000	33,222	11,451,742	270,496	917,184	29,868	10,286,958	198,960	813,288	3,573,686	1,151,503	3,354	362,990	4,401	94,410
$500,000 under $1,000,000	12,468	8,536,011	146,964	601,562	11,254	7,697,778	116,273	540,268	2,262,023	707,693	1,214	222,270	7,027	48,800
$1,000,000 under $5,000,000	6,685	12,281,901	154,894	729,210	6,003	10,982,123	114,364	657,812	2,848,715	799,716	682	275,726	8,147	63,184
$5,000,000 or more	596	6,618,572	66,208	226,125	538	5,976,840	61,963	214,479	1,902,561	489,849	58	55,290	7,779	18,535
Receipts not reported	27,331	-	10,343	567	980	-	1,429	-	-	6,668	26,351	-	-	109,376
AGRICULTURE, FORESTRY, AND FISHERIES														
Total	136,532	4,609,720	345,647	357,541	103,746	3,802,428	250,647	267,821	2,080,919	784,410	32,786	351,388	19,111	174,617
Under $5,000	32,878	79,986	14,126	4,341	21,891	59,006	5,251	1,723	47,299	32,978	10,987	10,355	4,521	21,690
$5,000 under $10,000	23,263	170,184	22,730	8,853	18,417	134,263	14,028	6,421	97,920	56,033	4,846	18,216	1,851	15,624
$10,000 under $15,000	14,651	180,898	23,900	7,828	11,891	147,232	15,873	5,962	102,526	53,155	2,760	16,134	2,956	15,003
$15,000 under $20,000	10,953	190,109	21,642	17,310	9,463	164,139	16,412	10,772	112,271	55,044	1,490	12,074	810	8,101
$20,000 under $25,000	8,448	189,033	19,292	8,445	7,368	164,899	15,524	7,216	108,280	52,089	1,080	13,085	664	4,414
$25,000 under $30,000	6,746	184,334	19,200	12,066	5,672	154,789	14,577	9,802	98,564	44,962	1,074	16,226	635	6,730
$30,000 under $40,000	8,469	294,675	27,296	25,605	7,022	244,466	20,955	18,135	153,811	64,697	1,447	26,660	896	7,327
$40,000 under $50,000	5,360	238,714	19,927	17,823	4,715	210,179	16,630	16,702	125,533	53,090	645	14,374	530	5,375
$50,000 under $75,000	7,971	485,523	37,491	47,086	6,715	408,570	30,224	38,571	250,083	98,269	1,256	32,527	782	9,176
$75,000 under $100,000	3,710	319,229	25,305	35,667	3,015	258,362	18,827	27,848	148,241	54,477	695	30,307	2,686	12,540
$100,000 under $150,000	4,170	507,764	34,743	41,390	3,471	424,464	26,612	36,017	228,265	76,699	699	41,899	666	13,410
$150,000 under $200,000	1,663	284,788	18,014	26,202	1,383	237,663	13,847	16,180	144,200	38,601	280	20,649	-	3,952
$200,000 under $250,000	872	193,211	10,635	11,750	723	160,437	7,890	9,804	77,489	22,291	} 466	53,175	1,598	27,096
$250,000 under $500,000	1,664	574,423	30,700	40,528	1,347	468,433	19,948	23,410	232,727	51,916				
$500,000 under $1,000,000	457	311,382	9,801	20,363	360	244,741	7,386	15,422	84,606	16,539	97	22,697	272	5,517
$1,000,000 under $5,000,000	189	326,417	6,782	28,892	144	249,403	4,753	20,486	59,609	9,684	45	22,039	244	5,980
$5,000,000 or more	12	79,050	768	3,350	11	71,382	677	3,350	9,495	2,828	1	971	-	18
Receipts not reported	5,056	-	3,295	42	(1)	-	(1)	-	-	(1)	4,918	-	-	12,664
Farms														
Total	126,910	3,887,999	316,659	320,653	96,722	3,196,212	229,855	241,014	1,827,686	708,987	30,188	311,482	18,763	162,741
Under $5,000	30,762	75,294	12,983	4,291	20,718	55,860	4,855	1,701	44,473	31,826	10,044	9,195	4,410	20,078
$5,000 under $10,000	22,182	162,166	21,912	8,571	17,571	128,235	13,458	6,336	92,610	53,167	4,611	16,810	1,802	15,256
$10,000 under $15,000	13,981	172,653	22,605	7,763	11,421	141,419	15,446	5,927	97,567	50,747	2,560	14,299	2,956	12,847
$15,000 under $20,000	10,230	177,752	20,602	17,139	8,858	153,769	15,645	10,742	103,832	51,620	1,372	10,999	810	7,608
$20,000 under $25,000	8,019	179,418	18,467	8,413	7,016	157,051	14,848	7,211	101,119	48,975	1,003	11,889	664	4,198
$25,000 under $30,000	6,297	171,978	17,937	11,889	5,281	144,069	13,903	9,625	89,935	41,891	1,016	14,984	635	6,126
$30,000 under $40,000	7,857	273,176	25,424	25,397	6,527	227,042	19,653	17,927	138,919	59,351	1,330	23,787	896	6,989
$40,000 under $50,000	4,813	214,072	18,424	16,940	4,246	189,081	15,452	16,317	110,966	46,638	567	12,209	530	5,146
$50,000 under $75,000	7,149	434,401	34,859	45,727	5,972	362,296	27,812	37,353	212,060	83,644	1,177	29,156	782	9,064
$75,000 under $100,000	3,318	286,253	23,961	35,529	2,662	228,525	17,641	27,710	129,199	49,260	656	29,649	2,686	12,442
$100,000 under $150,000	3,735	454,116	31,212	37,320	3,152	384,971	24,700	32,791	210,881	72,685	583	36,118	666	12,172
$150,000 under $200,000	1,458	250,049	16,508	26,202	1,217	209,077	12,467	16,180	125,617	34,358	241	17,154	-	3,841
$200,000 under $250,000	724	160,029	9,506	10,294	600	132,952	7,257	9,003	66,096	19,958	} 382	45,777	1,572	25,991
$250,000 under $500,000	1,286	437,333	26,039	32,995	1,028	352,314	16,145	19,894	188,466	43,495				
$500,000 under $1,000,000	297	204,444	7,532	15,648	229	156,847	5,585	11,438	66,791	12,252	68	20,218	246	4,545
$1,000,000 under $5,000,000	111	189,292	5,118	15,086	80	134,799	3,306	9,452	42,315	6,356	31	18,267	108	5,063
$5,000,000 or more	7	45,573	540	1,407	6	37,905	449	1,407	6,840	1,706	1	971	-	18
Receipts not reported	4,684	-	3,030	42	(1)	-	(1)	-	-	(1)	4,546	-	-	11,357

Footnote at end of table. See text for explanatory statements and "Description of the Sample and Limitations of the Data."

Table 11.—NUMBER OF PARTNERSHIPS, BUSINESS RECEIPTS, DEPRECIATION, INVENTORY, GROSS PROFIT, NET PROFIT, GROSS LOSS, AND NET LOSS, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

Industry and size of business receipts	Partnerships with and without net profit				Partnership with net profit						Partnership without net profit			
	Number of partnerships	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Inventory, end-of-year (Thousand dollars)	Number of partnerships	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Inventory, end-of-year (Thousand dollars)	Gross profit (Thousand dollars)	Net profit (Thousand dollars)	Number of partnerships	Gross profit (Thousand dollars)	Gross loss (Thousand dollars)	Net loss (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
AGRICULTURE, FORESTRY, AND FISHERIES—Continued														
Other Agriculture, Forestry, and Fisheries														
Total	9,622	721,721	28,988	36,888	7,024	606,216	20,792	26,807	253,233	75,423	2,598	39,906	348	11,876
Under $5,000	2,116	4,692	1,143	50	1,173	3,146	396	22	2,826	1,152	943	1,160	111	1,612
$5,000 under $10,000	1,081	8,018	818	282	846	6,028	570	85	5,310	2,866	235	1,406	49	368
$10,000 under $15,000	670	8,245	1,295	65	470	5,813	427	35	4,959	2,408	318	2,910	-	2,649
$15,000 under $20,000	723	12,357	1,040	171	605	10,370	767	30	8,439	3,424				
$20,000 under $25,000	429	9,615	825	32	352	7,848	676	5	7,161	3,114	135	2,438	-	820
$25,000 under $30,000	449	12,356	1,263	177	391	10,720	674	177	8,629	3,071				
$30,000 under $40,000	612	21,499	1,872	208	495	17,424	1,302	208	14,892	5,346	195	5,038	-	567
$40,000 under $50,000	547	24,642	1,503	883	469	21,098	1,178	385	14,567	6,452				
$50,000 under $75,000	822	51,122	2,632	1,359	743	46,274	2,412	1,218	38,023	14,625				
$75,000 under $100,000	392	32,976	1,344	138	353	29,837	1,186	138	19,042	5,217	273	13,305	-	1,559
$100,000 under $150,000	435	53,648	3,531	4,070	319	39,493	1,912	3,226	17,384	4,014				
$150,000 under $200,000	205	34,739	1,506	-	166	28,586	1,380	-	18,583	4,243				
$200,000 under $250,000	148	33,182	1,129	1,456	123	27,485	633	801	11,393	2,333	84	7,398	26	1,105
$250,000 under $500,000	378	137,090	4,661	7,533	319	116,119	3,803	3,516	44,261	8,421				
$500,000 under $1,000,000	160	106,938	2,269	4,715	131	87,894	1,801	3,984	17,815	4,287	29	2,479	26	972
$1,000,000 under $5,000,000	78	137,125	1,664	13,806	64	114,604	1,447	11,034	17,294	3,328	14	3,772	136	917
$5,000,000 or more	5	33,477	228	1,943	5	33,477	228	1,943	2,655	1,122	-	-	-	-
Receipts not reported	372	-	265	-	-	-	-	-	-	-	372	-	-	1,307
MINING														
Total	15,939	984,842	99,763	8,341	8,903	767,011	64,235	7,037	360,141	111,670	7,036	77,275	17,693	119,895
Under $5,000	5,142	8,918	3,278	376	2,835	5,290	686	-	4,220	2,194	2,307	1,269	3,577	10,691
$5,000 under $10,000	1,661	12,245	1,896	61	1,036	7,719	697	-	5,310	2,630	625	2,084	1,027	8,373
$10,000 under $15,000	879	10,810	1,518	68	468	5,667	517	-	4,234	2,149	411	1,824	655	2,626
$15,000 under $20,000	782	13,646	1,557	2	449	8,016	569	-	4,839	2,207	333	2,300	1,070	3,400
$20,000 under $25,000	449	10,183	1,385	41	293	6,573	618	41	4,348	2,424	332	3,169	1,466	10,415
$25,000 under $30,000	508	13,938	1,876	17	332	9,010	905	17	5,953	2,117				
$30,000 under $40,000	782	26,812	3,410	61	586	19,903	1,818	61	10,056	3,834	196	1,735	662	2,430
$40,000 under $50,000	449	20,480	1,863	23	352	16,104	1,002	6	10,077	4,759	97	1,532	-	986
$50,000 under $75,000	918	57,172	5,908	188	684	43,364	3,389	188	23,911	8,089	351	12,641	2,363	8,828
$75,000 under $100,000	429	36,910	4,238	188	312	26,168	2,641	30	13,021	3,638				
$100,000 under $150,000	533	64,864	7,862	200	372	44,599	3,222	39	22,614	6,696	161	8,830	5,330	14,701
$150,000 under $200,000	469	80,200	7,933	250	372	64,774	5,999	250	34,590	10,177	97	4,854	-	1,712
$200,000 under $250,000	213	46,509	4,108	518	143	31,370	2,640	518	15,748	3,284	70	4,133	-	2,710
$250,000 under $500,000	421	151,490	13,524	616	343	124,782	10,426	616	58,112	17,915	78	8,206	5	7,151
$500,000 under $1,000,000	189	129,463	10,824	1,312	154	103,835	7,947	1,175	44,649	13,832	35	8,626	197	3,500
$1,000,000 under $5,000,000	111	190,135	14,473	2,360	86	144,026	9,984	2,036	63,143	17,959	25	13,824	1,341	6,420
$5,000,000 or more	9	111,067	11,781	2,060	8	105,811	11,113	2,060	35,316	7,667	1	2,248	-	259
Receipts not reported	1,995	-	2,329	-	(1)	-	(1)	-	-	(1)	1,917	-	-	35,693
Crude Petroleum and Natural Gas														
Total	11,279	543,938	60,525	1,554	5,955	384,084	34,039	1,356	203,678	64,666	5,324	55,571	17,344	104,030
Under $5,000	4,556	7,682	2,575	34	2,561	4,621	665	-	3,701	1,803	1,995	1,124	3,310	9,160
$5,000 under $10,000	1,133	8,154	1,438	56	645	4,693	577	-	3,267	1,544	488	1,560	945	7,505
$10,000 under $15,000	547	6,627	1,087	-	234	2,723	234	-	2,013	1,063	313	1,201	655	2,471
$15,000 under $20,000	528	9,207	1,350	-	293	5,247	513	-	3,690	1,574	235	1,410	1,070	3,208
$20,000 under $25,000	254	5,728	1,017	-	391	9,792	1,096	17	6,745	2,647	234	1,997	1,466	9,693
$25,000 under $30,000	371	10,219	1,526	17										
$30,000 under $40,000	508	17,115	2,677	61	352	11,729	1,254	61	5,782	2,349	234	2,903	662	3,307
$40,000 under $50,000	293	13,279	1,526	23	215	9,870	665	6	6,674	3,597				
$50,000 under $75,000	547	33,943	3,691	188	488	33,312	2,606	188	20,432	6,851	254	8,352	2,363	8,146
$75,000 under $100,000	195	17,278	2,387	-										
$100,000 under $150,000	181	23,703	2,255	-	289	46,929	2,945	250	23,002	6,696	275	18,046	5,335	22,466
$150,000 under $200,000	269	46,084	3,651	250										
$200,000 under $250,000	134	28,840	2,625	257	74	15,949	1,404	257	8,167	1,673				
$250,000 under $500,000	267	96,460	9,916	102	213	78,460	7,574	102	40,872	12,132				
$500,000 under $1,000,000	100	69,916	6,324	123	75	51,902	3,945	47	24,933	8,355	25	6,487	197	3,183
$1,000,000 under $5,000,000	62	114,142	9,756	286	44	78,552	6,043	271	40,254	12,358	18	10,243	1,341	6,041
$5,000,000 or more	4	35,561	5,124	157	3	30,305	4,456	157	14,146	1,925	1	2,248	-	259
Receipts not reported	1,330	-	1,600	-	(1)	-	(1)	-	-	(1)	1,252	-	-	28,591

Footnote at end of table. See text for explanatory statements and "Description of the Sample and Limitations of the Data."

ACTIVE PARTNERSHIPS

Table 11.—NUMBER OF PARTNERSHIPS, BUSINESS RECEIPTS, DEPRECIATION, INVENTORY, GROSS PROFIT, NET PROFIT, GROSS LOSS, AND NET LOSS, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

Industry and size of business receipts	Partnerships with and without net profit				Partnership with net profit						Partnership without net profit			
	Number of partnerships	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Inventory, end-of-year (Thousand dollars)	Number of partnerships	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Inventory, end-of-year (Thousand dollars)	Gross profit (Thousand dollars)	Net profit (Thousand dollars)	Number of partnerships	Gross profit (Thousand dollars)	Gross loss (Thousand dollars)	Net loss (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
MINING—Continued														
Other Mining, Including Quarrying														
Total	4,660	440,904	39,238	6,787	2,948	382,927	30,196	5,681	156,463	47,004	1,712	21,704	349	15,865
Under $5,000	586	1,236	703	342	274	669	21	-	519	391	449	669	349	2,399
$5,000 under $10,000	528	4,091	458	5	391	3,026	120	-	2,043	1,086				
$10,000 under $15,000	332	4,183	431	68	390	5,713	339	-	3,370	1,719	196	1,513	-	347
$15,000 under $20,000	254	4,439	207	2										
$20,000 under $25,000	332	8,174	718	41	234	5,791	427	41	3,556	1,894	157	1,536	-	831
$25,000 under $30,000														
$30,000 under $40,000	430	16,898	1,070	-	371	14,408	901	-	7,677	2,647				
$40,000 under $50,000														
$50,000 under $75,000	371	23,229	2,217	-	313	20,015	1,770	-	9,533	2,226	194	9,280	-	3,724
$75,000 under $100,000	234	19,632	1,851	188	195	16,205	1,654	30	6,967	2,650				
$100,000 under $150,000	352	41,161	5,607	200	274	31,692	2,652	39	15,778	4,651				
$150,000 under $200,000	200	34,116	4,282	-	181	30,752	3,624	-	18,424	5,526				
$200,000 under $250,000	233	72,699	5,091	775	199	61,743	4,088	775	24,821	7,394	44	5,125	-	1,083
$250,000 under $500,000														
$500,000 under $1,000,000	89	59,547	4,500	1,189	79	51,933	4,002	1,128	19,716	5,477				
$1,000,000 under $5,000,000	49	75,993	4,717	2,074	42	65,474	3,941	1,765	22,889	5,601	7	3,581	-	379
$5,000,000 or more	5	75,506	6,657	1,903	5	75,506	6,657	1,903	21,170	5,742	-	-	-	-
Receipts not reported	665	-	729	-	-	-	-	-	-	-	665	-	-	7,102
CONSTRUCTION														
Total	62,290	7,432,568	165,377	247,517	51,869	6,194,163	134,619	204,420	1,546,228	770,283	10,421	143,701	24,194	80,003
Under $5,000	5,041	11,804	1,311	932	3,185	8,313	500	254	5,621	3,938	1,856	1,366	169	1,828
$5,000 under $10,000	4,655	35,692	2,031	3,572	3,853	29,440	1,433	3,360	18,928	12,734	802	2,315	523	1,402
$10,000 under $15,000	4,945	61,980	2,599	6,419	4,182	52,330	2,124	1,680	31,494	22,266	763	3,756	1,082	1,188
$15,000 under $20,000	4,968	86,083	3,274	1,901	4,440	77,060	2,591	1,865	41,738	27,843	528	3,273	357	1,146
$20,000 under $25,000	4,079	91,078	3,163	9,880	3,508	78,687	2,376	1,936	37,776	24,087	571	4,762	91	1,120
$25,000 under $30,000	3,894	106,768	3,169	2,544	3,326	91,495	2,260	1,899	45,484	29,626	568	5,158	204	1,035
$30,000 under $40,000	5,432	189,567	6,028	6,848	4,768	166,215	5,132	5,246	80,223	46,223	664	6,278	484	2,198
$40,000 under $50,000	3,927	176,094	5,764	7,207	3,497	157,599	5,198	5,465	66,546	35,745	430	4,803	306	1,644
$50,000 under $75,000	7,100	433,469	14,006	12,853	6,202	379,290	11,489	10,151	143,863	72,697	898	13,444	329	4,275
$75,000 under $100,000	3,927	340,882	9,280	22,279	3,458	300,417	8,060	21,046	101,158	50,578	469	8,855	115	3,101
$100,000 under $150,000	4,403	542,471	13,578	22,500	3,973	488,562	10,543	20,125	147,292	69,454	430	9,253	8	5,683
$150,000 under $200,000	2,567	442,037	10,591	26,500	2,195	378,499	8,701	20,011	104,345	44,702	372	13,439	197	3,385
$200,000 under $250,000	1,486	332,396	6,790	18,906	1,309	292,321	6,088	14,814	71,126	27,723	177	7,319	17	1,148
$250,000 under $500,000	2,703	950,179	18,684	41,625	2,337	822,993	14,822	39,834	172,425	71,805	366	16,752	2,181	8,773
$500,000 under $1,000,000	1,076	748,545	15,356	34,150	942	653,827	12,507	30,253	120,732	51,628	134	9,995	5,254	10,521
$1,000,000 under $5,000,000	705	1,331,553	20,560	25,471	568	1,039,910	13,987	23,570	157,013	68,930	137	24,296	5,308	14,459
$5,000,000 or more	102	1,551,970	28,778	3,508	76	1,177,205	26,794	2,911	200,464	108,026	26	8,637	7,569	13,405
Receipts not reported	1,280	-	415	422	(1)	-	(1)	-	-	(1)	1,230	-	-	3,692
General Contractors														
Total	19,481	4,559,405	91,409	141,215	15,389	3,634,593	71,483	116,724	716,793	357,562	4,092	75,597	20,215	56,817
Under $5,000	1,055	2,517	245	478	645	1,802	61	-	1,216	1,004	566	476	399	1,047
$5,000 under $10,000	803	5,995	309	3,021	647	4,784	258	3,001	2,832	1,766				
$10,000 under $15,000	1,133	14,365	639	5,778	860	10,981	508	1,179	5,789	3,964	273	1,003	896	281
$15,000 under $20,000	1,177	20,451	609	671	962	16,765	559	670	7,514	4,786	215	696	357	770
$20,000 under $25,000	1,251	27,804	1,297	1,011	977	21,892	1,002	748	9,413	6,006	274	1,497	55	644
$25,000 under $30,000	782	21,157	817	283	586	16,022	244	49	6,159	4,093	196	1,251	34	371
$30,000 under $40,000	1,368	47,892	2,101	3,298	1,114	38,873	1,597	2,115	16,398	8,898	254	2,048	317	1,411
$40,000 under $50,000	1,231	54,940	1,991	2,936	1,036	46,433	1,746	1,792	17,187	9,672	195	1,930	39	793
$50,000 under $75,000	2,116	128,530	5,873	5,084	1,706	103,775	4,778	3,334	34,826	15,133	566	6,902	379	3,461
$75,000 under $100,000	1,426	125,185	2,571	7,795	1,270	111,793	2,138	7,145	32,863	17,906				
$100,000 under $150,000	1,700	214,861	5,840	11,127	1,524	192,752	4,295	10,172	53,649	27,559	391	9,242	95	4,646
$150,000 under $200,000	1,198	207,557	3,206	16,568	983	170,986	2,108	10,593	39,525	20,151				
$200,000 under $250,000	747	167,587	2,837	11,588	683	153,233	2,695	9,436	33,841	14,105	64	2,925	17	474
$250,000 under $500,000	1,501	539,719	10,642	26,957	1,259	452,730	7,713	26,308	85,280	39,044	242	10,456	1,697	6,237
$500,000 under $1,000,000	730	511,143	11,049	26,416	627	438,035	8,788	23,738	73,613	31,957	103	6,942	3,820	8,392
$1,000,000 under $5,000,000	559	1,072,888	16,935	15,650	438	821,172	10,704	14,487	119,754	55,295	121	21,592	4,541	12,834
$5,000,000 or more	88	1,396,814	24,268	2,554	63	1,032,565	22,284	1,957	176,934	94,038	25	8,637	7,569	13,405
Receipts not reported	616	-	180	-	(1)	-	(1)	-	-	(1)	607	-	-	2,051

Footnote at end of table. See text for explanatory statements and "Description of the Sample and Limitations of the Data."

ACTIVE PARTNERSHIPS

Table 11.—NUMBER OF PARTNERSHIPS, BUSINESS RECEIPTS, DEPRECIATION, INVENTORY, GROSS PROFIT, NET PROFIT, GROSS LOSS, AND NET LOSS, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

Industry and size of business receipts	Partnerships with and without net profit				Partnership with net profit						Partnership without net profit			
	Number of partnerships	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Inventory, end-of-year (Thousand dollars)	Number of partnerships	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Inventory, end-of-year (Thousand dollars)	Gross profit (Thousand dollars)	Net profit (Thousand dollars)	Number of partnerships	Gross profit (Thousand dollars)	Gross loss (Thousand dollars)	Net loss (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
CONSTRUCTION—Continued														
Special Trade Contractors														
Total	37,742	2,652,607	66,883	102,987	32,584	2,365,271	57,081	85,175	763,163	374,836	5,158	62,093	3,033	19,519
Under $5,000	3,361	7,746	880	436	2,130	5,454	384	236	3,594	2,291	1,231	1,026	77	1,011
$5,000 under $10,000	3,324	25,486	1,385	549	2,796	21,405	899	359	13,937	9,509	528	1,541	192	835
$10,000 under $15,000	3,283	41,085	1,732	618	2,911	36,267	1,479	478	22,860	16,357	372	2,169	176	787
$15,000 under $20,000	3,283	56,815	2,192	1,230	2,989	51,817	1,559	1,195	29,657	20,430	294	2,566	-	363
$20,000 under $25,000	2,594	57,872	1,533	8,645	2,336	52,249	1,122	964	26,434	17,137	258	2,708	36	401
$25,000 under $30,000	2,682	73,649	2,234	2,124	2,369	65,175	1,902	1,730	34,616	22,080	313	3,701	-	422
$30,000 under $40,000	3,536	123,526	3,433	3,391	3,244	113,348	3,220	3,130	57,180	33,808	292	2,843	167	510
$40,000 under $50,000	2,462	110,536	3,369	4,271	2,266	102,297	3,090	3,673	45,497	23,806	196	2,394	267	627
$50,000 under $75,000	4,535	277,455	7,596	7,016	4,105	251,560	6,194	6,130	100,881	52,552	430	7,976	37	2,191
$75,000 under $100,000	2,169	186,517	5,697	13,837	1,895	162,817	5,137	13,254	60,095	28,613	274	6,001	28	1,490
$100,000 under $150,000	2,566	311,402	7,577	11,358	2,312	279,602	6,087	9,938	89,824	40,181	411	13,450	110	4,422
$150,000 under $200,000	1,310	224,071	7,129	9,932	1,153	197,104	6,337	9,418	62,671	23,408				
$200,000 under $250,000	714	159,191	3,418	7,271	606	134,691	2,875	5,331	35,227	12,462	108	4,070	-	662
$250,000 under $500,000	1,132	386,414	7,473	14,111	1,018	349,731	6,624	13,098	83,488	31,572	114	5,977	484	2,380
$500,000 under $1,000,000	327	223,204	3,905	7,659	298	203,489	3,317	6,440	43,304	17,323	29	3,053	692	1,387
$1,000,000 under $5,000,000	138	243,519	3,580	9,585	123	204,662	3,242	8,847	35,314	12,842	15	2,618	767	1,594
$5,000,000 or more	13	144,119	3,604	954	12	133,603	3,604	954	18,584	10,388	1	-	-	-
Receipts not reported	313	-	146	-	(1)	-	(1)	-	-	(1)	292	-	-	437
Contractors not Allocable														
Total	5,067	220,556	7,085	3,315	3,896	194,299	6,055	2,521	66,272	37,885	1,171	6,011	946	3,667
Under $5,000	625	1,541	186	18	410	1,057	55	18	811	643	333	638	24	337
$5,000 under $10,000	528	4,211	337	2	410	3,251	276	-	2,159	1,459				
$10,000 under $15,000	529	6,530	228	23	411	5,082	137	23	2,845	1,945	137	595	10	133
$15,000 under $20,000	508	8,817	473	-	489	8,478	473	-	4,567	2,627				
$20,000 under $25,000	234	5,402	333	224	195	4,546	252	224	1,929	944				
$25,000 under $30,000	430	11,962	118	137	371	10,298	114	120	4,709	3,453	255	2,629	170	818
$30,000 under $40,000	528	18,149	494	159	410	13,994	315	1	6,645	3,517				
$40,000 under $50,000	234	10,618	404	-	195	8,869	362	-	3,862	2,267				
$50,000 under $75,000	449	27,484	537	753	391	23,955	517	687	8,156	5,012	97	1,420	-	234
$75,000 under $100,000	332	29,180	1,012	647	293	25,807	785	647	8,200	4,059				
$100,000 under $150,000	196	26,617	417	15	196	26,617	417	15	5,968	2,857	-	-	-	-
$150,000 under $200,000											-	-	-	-
$200,000 under $250,000	95	29,664	1,104	604	80	24,929	1,003	475	5,715	2,345	(1)	(1)	-	(1)
$250,000 under $500,000											(1)	(1)	-	(1)
$500,000 under $1,000,000	19	14,198	402	75	17	12,303	402	75	3,815	2,348	2	-	742	742
$1,000,000 under $5,000,000	8	15,146	45	236	7	14,076	41	236	1,945	793	1	86	-	31
$5,000,000 or more	1	11,037	906	-	1	11,037	906	-	4,946	3,600	-	-	-	-
Receipts not reported	351	-	89	422	(1)	-	-	-	-	(1)	331	-	-	1,204
MANUFACTURING														
Total	44,462	6,845,687	151,271	554,985	34,909	6,063,476	126,225	480,472	1,686,996	626,405	9,553	146,376	4,880	59,291
Under $5,000	5,311	11,162	1,612	2,243	2,209	5,606	281	562	3,436	2,001	3,102	1,741	874	5,077
$5,000 under $10,000	3,389	25,589	1,628	1,939	2,434	18,497	1,064	1,440	11,060	5,831	955	2,760	115	3,970
$10,000 under $15,000	2,813	34,787	1,885	3,854	2,227	27,457	1,343	3,106	16,299	8,267	586	2,538	27	1,161
$15,000 under $20,000	2,506	43,868	1,989	3,285	2,108	36,715	1,542	2,408	21,636	10,129	398	2,801	369	1,520
$20,000 under $25,000	1,858	42,354	2,039	3,496	1,524	34,646	1,705	2,314	18,893	9,447	334	2,518	12	1,327
$25,000 under $30,000	1,953	53,039	2,026	2,948	1,564	42,500	1,614	1,866	21,875	11,463	389	2,461	703	1,720
$30,000 under $40,000	2,743	95,575	3,955	5,250	2,372	82,162	3,299	4,292	41,173	20,137	371	5,053	202	1,893
$40,000 under $50,000	2,033	92,305	4,160	6,260	1,741	78,734	3,469	2,768	39,379	18,575	292	3,404	136	2,627
$50,000 under $75,000	4,602	285,901	10,474	14,262	3,974	245,873	8,467	12,021	101,427	45,466	628	9,443	55	3,144
$75,000 under $100,000	3,015	261,824	8,758	15,988	2,681	234,002	7,073	14,782	93,456	39,438	334	9,707	-	1,448
$100,000 under $150,000	3,654	442,994	12,763	29,218	3,246	396,508	10,938	24,829	140,579	59,383	408	13,192	-	2,608
$150,000 under $200,000	2,243	390,354	10,129	28,303	2,010	350,427	8,957	23,868	118,452	47,865	233	8,068	326	2,412
$200,000 under $250,000	1,482	328,774	9,857	24,405	1,303	290,022	7,780	19,544	86,873	32,264	179	10,911	345	3,076
$250,000 under $500,000	3,453	1,207,535	28,585	95,603	3,072	1,071,006	24,769	84,750	295,964	101,255	381	25,126	421	9,372
$500,000 under $1,000,000	1,603	1,109,472	21,237	93,963	1,445	997,779	18,308	80,801	250,921	85,065	158	16,824	942	5,240
$1,000,000 under $5,000,000	1,015	1,852,864	25,347	173,818	906	1,665,064	22,081	157,188	352,333	108,347	109	22,527	353	7,262
$5,000,000 or more	63	567,290	4,462	50,073	53	486,478	3,500	43,933	73,240	21,349	10	7,302	-	3,230
Receipts not reported	726	-	365	77	(1)	-	(1)	-	-	(1)	686	-	-	2,204

Footnote at end of table. See text for explanatory statements and "Description of the Sample and Limitations of the Data."

ACTIVE PARTNERSHIPS

Table 11.—NUMBER OF PARTNERSHIPS, BUSINESS RECEIPTS, DEPRECIATION, INVENTORY, GROSS PROFIT, NET PROFIT, GROSS LOSS, AND NET LOSS, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

Industry and size of business receipts	Partnerships with and without net profit				Partnership with net profit						Partnership without net profit			
	Number of partnerships	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Inventory, end-of-year (Thousand dollars)	Number of partnerships	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Inventory, end-of-year (Thousand dollars)	Gross profit (Thousand dollars)	Net profit (Thousand dollars)	Number of partnerships	Gross profit (Thousand dollars)	Gross loss (Thousand dollars)	Net loss (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
MANUFACTURING—Continued														
Food and Kindred Products, Including Beverages														
Total	5,817	1,787,871	35,573	94,906	4,726	1,549,344	30,188	81,759	321,925	100,424	1,091	31,845	657	8,852
Under $5,000	274	595	136	105	234	1,319	89	234	795	451	255	222	109	544
$5,000 under $10,000	215	1,665	138	333										
$10,000 under $15,000	234	2,887	209	608	371	5,797	229	536	3,164	1,566	156	577	-	349
$15,000 under $20,000	293	5,203	198	480										
$20,000 under $25,000	254	6,496	542	194	234	6,020	532	153	2,784	977				
$25,000 under $30,000														
$30,000 under $40,000	196	6,842	183	276	353	13,907	442	952	5,468	1,875	294	4,294	12	1,332
$40,000 under $50,000	254	11,493	456	1,004										
$50,000 under $75,000	745	47,229	1,480	2,292	666	41,847	1,208	2,066	12,588	4,626				
$75,000 under $100,000	352	30,499	1,086	1,408	254	22,231	481	1,187	6,719	2,586				
$100,000 under $150,000	586	70,191	2,680	4,701	489	59,108	2,284	3,891	19,269	5,327	136	3,058	326	1,175
$150,000 under $200,000	547	95,126	3,090	4,661	508	87,894	3,008	4,611	24,369	8,398				
$200,000 under $250,000	330	73,259	2,382	5,212	266	59,572	1,257	5,009	14,575	4,771	64	4,959	-	674
$250,000 under $500,000	746	263,921	6,386	12,844	691	244,192	6,071	11,737	58,236	17,272	55	2,860	-	523
$500,000 under $1,000,000	437	301,644	6,532	14,576	390	269,993	5,952	13,189	59,340	19,254	47	3,896	210	798
$1,000,000 under $5,000,000	281	548,257	7,827	33,164	244	476,642	6,828	29,843	82,535	23,062	37	8,424	-	1,055
$5,000,000 or more	33	322,564	2,238	13,048	26	260,822	1,807	8,351	32,083	10,259	7	3,555	-	2,392
Receipts not reported	(1)	-	(1)	-	-	-	-	-	-	-	(1)	-	-	(1)
Apparel and Other Finished Products Made From Fabrics, and Similar Materials														
Total	3,973	1,010,621	7,050	95,842	3,411	933,192	6,231	88,430	214,906	70,660	562	14,649	430	4,328
Under $5,000	214	479	21	80	293	1,678	20	110	1,046	649	116	160	86	630
$5,000 under $10,000	195	1,573	18	30										
$10,000 under $15,000	196	2,836	78	511	449	9,573	210	764	4,568	2,330				
$15,000 under $20,000														
$20,000 under $25,000	371	9,445	208	618										
$25,000 under $30,000											217	1,989	-	500
$30,000 under $40,000	196	7,304	163	252	410	21,585	535	572	8,339	4,075				
$40,000 under $50,000														
$50,000 under $75,000	293	18,126	405	398										
$75,000 under $100,000	489	42,622	454	2,351	469	41,155	419	2,351	13,395	6,195				
$100,000 under $150,000	547	66,299	1,014	2,746	489	59,419	901	2,573	19,048	7,829	116	3,030	-	758
$150,000 under $200,000	284	48,955	334	2,159	226	39,288	231	1,581	9,891	3,851				
$200,000 under $250,000	183	40,660	367	2,960	158	35,195	289	1,845	9,352	3,542	56	2,561	344	1,379
$250,000 under $500,000	533	187,170	1,307	19,614	502	177,097	1,239	18,903	39,811	12,636				
$500,000 under $1,000,000	247	173,498	995	15,979	221	156,140	867	14,258	35,746	10,380	26	3,549	-	438
$1,000,000 under $5,000,000	198	350,912	1,542	38,428	186	331,320	1,376	35,757	62,748	15,297	12	3,360	-	579
$5,000,000 or more	8	60,742	144	9,716	8	60,742	144	9,716	10,962	3,876	-	-	-	-
Receipts not reported	(1)	-	-	-	-	-	-	-	-	-	(1)	-	-	(1)
Lumber and Wood Products, Except Furniture														
Total	7,829	795,810	34,511	73,397	5,827	606,752	23,913	51,027	179,286	64,878	2,002	33,962	2,112	22,945
Under $5,000	997	2,386	372	119	547	1,305	83	4	848	521	450	411	233	1,232
$5,000 under $10,000	1,002	7,849	715	130	788	6,048	482	120	3,414	1,643	214	856	-	1,124
$10,000 under $15,000	469	5,622	446	266	371	4,437	302	250	2,616	1,228	216	1,342	196	701
$15,000 under $20,000	528	9,210	724	583	410	7,123	513	177	4,215	2,041				
$20,000 under $25,000	371	8,395	449	400	332	7,532	386	400	3,847	1,956	195	932	154	889
$25,000 under $30,000	410	11,013	607	233	254	6,847	416	133	3,425	1,651				
$30,000 under $40,000	490	17,132	1,072	1,878	353	12,283	831	1,172	6,129	2,371	195	2,158	175	1,810
$40,000 under $50,000	449	20,588	1,495	1,538	391	17,854	1,170	434	8,744	3,389				
$50,000 under $75,000	860	52,585	2,877	1,157	762	46,688	2,378	1,144	19,939	7,720	371	11,842	55	3,811
$75,000 under $100,000	474	39,796	2,527	2,633	396	33,075	2,037	2,572	14,618	5,777				
$100,000 under $150,000	489	60,294	2,668	5,125	352	44,867	1,749	2,634	14,420	6,499				
$150,000 under $200,000	235	40,742	2,027	4,162	177	30,699	1,375	1,556	11,699	4,184				
$200,000 under $250,000	173	38,769	1,921	3,766	143	32,013	1,323	3,504	8,115	2,604	110	5,602	421	6,470
$250,000 under $500,000	409	138,901	6,398	12,868	329	110,057	4,381	11,288	29,577	8,750				
$500,000 under $1,000,000	191	131,711	4,608	15,749	150	101,447	3,147	10,931	23,048	6,958	41	3,447	654	2,893
$1,000,000 under $5,000,000	102	180,124	4,480	20,514	70	127,701	2,898	13,875	21,893	6,907	32	4,546	224	3,259
$5,000,000 or more	4	30,693	973	2,276	2	16,776	442	833	2,739	679	2	2,826	-	373
Receipts not reported	(1)	-	(1)	-	-	-	-	-	-	-	(1)	-	-	(1)

Footnote at end of table. See text for explanatory statements and "Description of the Sample and Limitations of the Data."

ACTIVE PARTNERSHIPS

Table II.—NUMBER OF PARTNERSHIPS, BUSINESS RECEIPTS, DEPRECIATION, INVENTORY, GROSS PROFIT, NET PROFIT, GROSS LOSS, AND NET LOSS, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

Industry and size of business receipts	Partnerships with and without net profit				Partnership with net profit						Partnership without net profit			
	Number of partnerships	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Inventory, end-of-year (Thousand dollars)	Number of partnerships	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Inventory, end-of-year (Thousand dollars)	Gross profit (Thousand dollars)	Net profit (Thousand dollars)	Number of partnerships	Gross profit (Thousand dollars)	Gross loss (Thousand dollars)	Net loss (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
MANUFACTURING—Continued														
Printing, Publishing, and Allied Industries														
Total	6,381	450,765	12,660	15,918	5,272	425,215	11,582	15,167	170,995	73,215	1,109	8,260	199	4,909
Under $5,000	821	1,710	112	165	410	1,187	39	116	654	399	567	691	70	437
$5,000 under $10,000	469	3,439	189	107	313	2,323	142	53	1,493	753				
$10,000 under $15,000	489	6,199	398	528	391	4,935	289	521	2,932	1,399	197	1,577	-	213
$15,000 under $20,000	509	8,942	398	332	410	7,180	255	299	4,426	2,211				
$20,000 under $25,000	528	11,978	409	384	449	10,191	359	342	6,102	2,890				
$25,000 under $30,000	410	11,167	373	338	332	9,087	310	184	5,209	2,991	216	2,568	-	804
$30,000 under $40,000	572	20,177	973	282	552	19,460	953	270	10,731	4,442				
$40,000 under $50,000	372	16,406	611	483	333	14,717	581	362	6,631	3,477				
$50,000 under $75,000	782	49,388	1,867	1,852	684	43,219	1,544	1,715	20,085	9,433	(1)	(1)	-	(1)
$75,000 under $100,000	332	28,710	1,189	520	332	28,710	1,189	520	14,217	4,777	-	-	-	-
$100,000 under $150,000	410	48,821	1,001	1,166	410	48,821	1,001	1,166	19,658	8,413	-	-	-	-
$150,000 under $200,000	174	32,358	795	523	174	32,358	795	523	13,252	5,651	-	-	-	-
$200,000 under $250,000	182	40,053	811	1,041	182	40,053	811	1,041	13,510	5,660	-	-	-	-
$250,000 under $500,000	193	65,786	1,711	2,930	189	64,099	1,695	2,930	20,504	7,733	(1)	(1)	-	(1)
$500,000 under $1,000,000	69	46,915	892	2,366	65	44,203	791	2,249	14,706	5,542	4	575	-	86
$1,000,000 under $5,000,000	27	45,730	875	2,901	24	41,686	772	2,876	12,763	4,513	3	765	129	1,247
$5,000,000 or more	2	12,986	21	-	2	12,986	21	-	4,122	2,924	-	-	-	-
Receipts not reported	(1)	-	(1)	-	(1)	-	(1)	-	-	(1)	(1)	-	-	(1)
Machinery, Except Electrical and Transportation Equipment														
Total	4,822	496,712	15,028	38,191	4,000	459,418	13,391	35,591	163,800	75,561	822	10,712	13	2,815
Under $5,000	547	1,195	179	90	195	538	44	53	374	214	430	636	5	347
$5,000 under $10,000	391	2,965	255	97	313	2,389	156	97	1,794	1,126				
$10,000 under $15,000	332	4,244	162	1,025	313	3,959	151	970	2,449	1,611	44	269	-	69
$15,000 under $20,000	279	4,903	318	292	254	4,451	316	292	3,159	1,290				
$20,000 under $25,000	215	4,923	372	237	528	13,602	729	1,017	7,859	4,262				
$25,000 under $30,000	391	10,644	415	1,156										
$30,000 under $40,000	352	12,106	634	624	332	11,352	567	624	5,476	3,260	195	3,701	-	1,130
$40,000 under $50,000	234	10,906	615	321	195	9,098	501	279	4,853	2,319				
$50,000 under $75,000	394	23,967	885	997	355	21,922	731	943	10,986	6,211				
$75,000 under $100,000	410	36,565	1,204	2,385	391	35,077	1,130	2,385	15,197	7,444				
$100,000 under $150,000	332	39,887	1,447	2,446	293	35,405	1,195	2,278	12,298	5,846				
$150,000 under $200,000	298	52,063	1,458	4,402	298	52,063	1,458	4,402	21,466	10,882	84	3,998	1	806
$200,000 under $250,000	144	32,549	831	2,833	128	29,109	668	2,367	9,694	4,474				
$250,000 under $500,000	272	92,678	2,699	6,534	243	82,651	2,382	6,380	25,986	10,636				
$500,000 under $1,000,000	118	79,538	1,870	6,686	111	74,471	1,728	5,991	21,395	8,659	7	1,446	7	241
$1,000,000 under $5,000,000	54	87,579	1,669	8,066	51	83,331	1,635	7,513	20,814	7,327	3	662	-	182
$5,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receipts not reported	(1)	-	(1)	-	-	-	-	-	-	-	(1)	-	-	(1)
Other Manufacturing Industries														
Total	15,640	2,303,908	46,449	236,731	11,673	2,089,555	40,920	208,498	636,084	241,667	3,967	46,948	1,469	15,442
Under $5,000	2,458	4,797	792	1,684	803	1,915	85	214	1,081	538	1,655	723	435	2,459
$5,000 under $10,000	1,117	8,098	313	1,242	747	5,401	205	1,001	2,997	1,538	370	802	51	2,274
$10,000 under $15,000	1,191	14,707	664	1,000	937	11,537	512	876	6,834	3,288	254	979	27	694
$15,000 under $20,000	799	13,902	279	1,514	702	12,161	242	1,141	6,858	3,071	97	530	173	631
$20,000 under $25,000	431	9,745	367	2,141	333	7,442	262	1,203	3,458	2,052	175	1,444	549	667
$25,000 under $30,000	430	11,587	323	743	353	9,444	191	436	4,798	2,492				
$30,000 under $40,000	996	34,730	1,012	1,948	841	29,108	732	1,817	14,986	8,128	213	2,161	163	1,395
$40,000 under $50,000	665	30,196	901	2,904	607	27,523	828	976	14,903	8,071				
$50,000 under $75,000	1,528	94,606	2,960	7,566	1,253	76,206	2,234	5,755	32,121	14,781	394	6,876	-	2,157
$75,000 under $100,000	958	83,632	2,298	6,691	839	73,754	1,817	5,767	29,310	12,659				
$100,000 under $150,000	1,290	157,502	3,953	13,034	1,213	148,888	3,808	12,287	55,886	25,469	155	6,746	-	225
$150,000 under $200,000	705	121,110	2,425	12,396	627	108,125	2,090	11,195	37,775	14,899				
$200,000 under $250,000	470	103,484	3,545	8,593	426	94,080	3,432	5,778	31,627	11,213	226	17,085	-	2,361
$250,000 under $500,000	1,300	459,079	10,084	40,813	1,118	392,910	9,001	33,512	121,850	44,228				
$500,000 under $1,000,000	541	376,166	6,340	38,607	508	351,525	5,823	34,183	96,686	34,272	33	3,911	71	784
$1,000,000 under $5,000,000	353	640,262	8,954	70,745	331	604,384	8,572	67,324	151,580	51,241	22	4,770	-	940
$5,000,000 or more	16	140,305	1,086	25,033	15	135,152	1,086	25,033	23,334	3,611	1	921	-	465
Receipts not reported	392	-	153	77	(1)	-	-	-	-	(1)	372	-	-	390

Footnote at end of table. See text for explanatory statements and "Description of the Sample and Limitations of the Data."

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ACTIVE PARTNERSHIPS

Table 11.—NUMBER OF PARTNERSHIPS, BUSINESS RECEIPTS, DEPRECIATION, INVENTORY, GROSS PROFIT, NET PROFIT, GROSS LOSS, AND NET LOSS, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

Industry and size of business receipts	Partnerships with and without net profit				Partnership with net profit						Partnership without net profit			
	Number of partnerships	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Inventory, end-of-year (Thousand dollars)	Number of partnerships	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Inventory, end-of-year (Thousand dollars)	Gross profit (Thousand dollars)	Net profit (Thousand dollars)	Number of partnerships	Gross profit (Thousand dollars)	Gross loss (Thousand dollars)	Net loss (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
TRANSPORTATION, COMMUNICATION, AND SANITARY SERVICES														
Total	18,100	1,166,703	74,601	12,184	14,490	1,037,824	61,640	11,109	450,350	157,417	3,610	49,727	79	11,228
Under $5,000	2,638	6,126	1,056	36	1,602	4,267	446	29	2,984	1,480	1,036	961	18	1,305
$5,000 under $10,000	2,442	18,386	2,517	31	1,798	13,635	1,538	9	9,589	4,354	644	2,571	-	1,104
$10,000 under $15,000	1,808	22,318	2,286	68	1,495	18,407	1,701	1	12,959	6,960	313	1,982	-	944
$15,000 under $20,000	1,409	24,508	2,684	62	1,134	19,815	1,872	24	13,321	5,682	275	2,744	-	595
$20,000 under $25,000	1,172	26,163	3,074	80	996	22,175	2,398	10	14,211	5,849	254	3,079	-	589
$25,000 under $30,000	807	22,105	1,815	58	729	20,024	1,630	58	13,618	6,977	239	5,387	-	267
$30,000 under $40,000	1,470	51,168	4,106	92	1,231	43,048	2,721	84	27,201	12,867	97	2,329	-	618
$40,000 under $50,000	1,035	45,954	4,159	446	938	41,616	3,024	434	22,391	8,704	214	5,430	-	1,702
$50,000 under $75,000	1,759	106,211	10,213	518	1,564	94,292	8,311	518	52,946	16,483	215	15,125	-	1,741
$75,000 under $100,000	781	65,606	4,868	901	762	64,136	4,731	901	33,715	12,206	56	6,686	61	1,241
$100,000 under $150,000	880	108,728	8,662	231	744	90,150	7,503	212	50,107	13,727	7	2,192	-	401
$150,000 under $200,000	646	116,293	6,283	1,176	567	101,993	5,304	736	40,003	11,561	1	1,241	-	-
$200,000 under $250,000	208	46,800	3,565	399	198	44,292	3,156	399	20,964	5,884	259	-	-	721
$250,000 under $500,000	500	181,349	9,544	2,791	474	170,406	9,030	2,446	63,702	20,196				
$500,000 under $1,000,000	177	119,060	6,102	1,287	157	106,117	5,552	1,242	37,295	10,253				
$1,000,000 under $5,000,000	85	154,585	3,026	3,825	78	141,587	2,698	3,823	32,570	12,488				
$5,000,000 or more	4	51,343	132	183	3	41,864	25	183	2,774	1,237				
Receipts not reported	279	-	509	-	(1)	-	-	-	-	(1)				
Motor Freight Transportation and Warehousing														
Total	12,055	789,959	54,563	7,578	9,735	706,593	45,758	7,091	312,441	98,637	2,320	36,084	43	6,686
Under $5,000	1,719	3,933	548	5	997	2,702	285	-	1,808	866	722	627	8	606
$5,000 under $10,000	1,621	12,077	1,707	-	1,251	9,299	1,173	-	6,454	2,834	370	1,607	-	674
$10,000 under $15,000	1,046	12,985	1,562	68	831	10,292	1,110	1	7,305	3,972	391	3,402	-	855
$15,000 under $20,000	900	15,918	1,818	3	724	12,856	1,204	3	8,563	3,719				
$20,000 under $25,000	821	18,415	2,175	-	723	16,119	1,767	-	10,413	4,074				
$25,000 under $30,000	552	15,105	1,390	39	513	14,065	1,301	39	9,423	4,973	337	5,792	-	570
$30,000 under $40,000	1,021	35,374	2,913	92	840	29,184	1,995	84	19,301	8,129				
$40,000 under $50,000	703	31,064	2,023	446	684	30,261	1,924	434	15,958	6,408				
$50,000 under $75,000	1,192	72,669	8,202	292	1,016	61,769	6,487	292	34,615	10,111				
$75,000 under $100,000	469	39,258	2,805	177	469	39,258	2,805	177	19,743	6,129				
$100,000 under $150,000	684	84,357	6,369	231	567	68,233	5,357	212	36,051	9,894	352	18,016	-	2,234
$150,000 under $200,000	508	90,962	5,828	47	449	80,444	4,956	47	31,909	7,436				
$200,000 under $250,000	148	33,053	2,386	242	143	31,938	2,008	242	15,634	4,330				
$250,000 under $500,000	374	136,982	7,445	2,684	348	126,039	6,931	2,339	46,873	12,987	42	6,016	35	1,073
$500,000 under $1,000,000	127	85,428	4,798	1,213	116	78,139	4,407	1,184	26,729	5,554				
$1,000,000 under $5,000,000	47	84,780	2,189	2,039	43	78,396	2,031	2,037	19,376	5,718	4	624	-	209
$5,000,000 or more	1	17,599	17	-	1	17,599	17	-	2,286	994	-	-	-	-
Receipts not reported	122	-	388	-	(1)	-	-	-	-	(1)	102	-	-	465
Other Transportation, Communication, Water Supply, and Sanitary Services														
Total	6,045	376,744	20,038	4,606	4,755	331,231	15,882	4,018	137,909	58,780	1,290	13,643	36	4,542
Under $5,000	919	2,193	508	31	605	1,565	161	29	1,176	614	314	334	10	699
$5,000 under $10,000	821	6,309	810	31	547	4,336	365	9	3,135	1,520	274	964	-	430
$10,000 under $15,000	762	9,333	724	-	664	8,115	591	-	5,654	2,988	197	1,324	-	684
$15,000 under $20,000	509	8,590	866	59	410	6,959	668	21	4,758	1,963				
$20,000 under $25,000	351	7,748	899	80	273	6,056	631	10	3,798	1,775				
$25,000 under $30,000	255	7,000	425	19	216	5,959	329	19	4,195	2,004	253	5,003	-	904
$30,000 under $40,000	449	15,794	1,193	-	391	13,864	726	-	7,900	4,738				
$40,000 under $50,000	332	14,890	2,136	-	254	11,355	1,100	-	6,433	2,296				
$50,000 under $75,000	567	33,542	2,011	226	548	32,523	1,824	226	18,331	6,372	38	876	-	757
$75,000 under $100,000	312	26,348	2,063	724	293	24,878	1,926	724	13,972	6,077				
$100,000 under $150,000	334	49,702	2,748	1,129	295	43,466	2,494	689	22,150	7,958				
$150,000 under $200,000														
$200,000 under $250,000	60	13,747	1,179	157	55	12,354	1,148	157	5,330	1,554	53	2,333	26	620
$250,000 under $500,000	126	44,367	2,099	107	126	44,367	2,099	107	16,829	7,209				
$500,000 under $1,000,000	50	33,632	1,304	74	41	27,978	1,145	58	10,566	4,699				
$1,000,000 under $5,000,000	38	69,805	837	1,786	35	63,191	667	1,786	13,194	6,770	3	1,568	-	192
$5,000,000 or more	3	33,744	115	183	2	24,265	8	183	488	243	1	1,241	-	-
Receipts not reported	157	-	121	-	-	-	-	-	-	-	157	-	-	256

Footnote at end of table. See text for explanatory statements and "Description of the Sample and Limitations of the Data."

ACTIVE PARTNERSHIPS

Table 11.—NUMBER OF PARTNERSHIPS, BUSINESS RECEIPTS, DEPRECIATION, INVENTORY, GROSS PROFIT, NET PROFIT, GROSS LOSS, AND NET LOSS, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

Industry and size of business receipts	Partnerships with and without net profit				Partnership with net profit						Partnership without net profit			
	Number of partnerships	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Inventory, end-of-year (Thousand dollars)	Number of partnerships	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Inventory, end-of-year (Thousand dollars)	Gross profit (Thousand dollars)	Net profit (Thousand dollars)	Number of partnerships	Gross profit (Thousand dollars)	Gross loss (Thousand dollars)	Net loss (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
WHOLESALE AND RETAIL TRADE														
Total	277,567	37,389,282	394,477	3,777,960	226,759	33,867,093	340,220	3,332,470	8,049,912	2,383,723	50,808	740,760	8,106	159,716
Under $5,000	19,509	46,136	2,472	17,952	8,975	24,600	648	5,496	13,569	7,629	10,534	6,506	1,630	12,399
$5,000 under $10,000	15,696	117,156	4,526	23,055	10,248	77,161	1,970	14,057	37,129	17,553	5,448	12,942	1,132	8,526
$10,000 under $15,000	15,035	188,001	5,038	34,315	10,535	131,607	3,067	20,048	61,024	25,198	4,500	16,782	489	8,007
$15,000 under $20,000	12,539	218,385	5,089	34,964	9,563	166,736	3,751	22,868	69,241	30,994	2,976	15,503	570	5,485
$20,000 under $25,000	12,702	284,888	6,440	37,506	9,995	224,314	4,679	27,986	95,386	40,485	2,707	16,984	422	6,293
$25,000 under $30,000	12,199	335,017	7,885	45,422	10,099	277,139	6,008	35,850	112,984	46,789	2,100	17,813	124	5,245
$30,000 under $40,000	22,367	780,246	15,762	106,668	18,687	651,921	12,562	81,079	256,073	104,997	3,680	34,209	924	11,946
$40,000 under $50,000	18,237	819,195	13,816	105,714	16,083	721,984	12,106	88,906	266,101	103,451	2,154	27,145	120	6,808
$50,000 under $75,000	35,753	2,213,338	36,856	262,223	31,255	1,935,268	30,148	219,385	647,764	237,428	4,498	79,729	141	14,284
$75,000 under $100,000	24,860	2,162,200	30,984	246,252	22,352	1,941,885	27,128	216,924	638,083	214,701	2,508	55,739	237	10,971
$100,000 under $150,000	29,376	3,587,043	45,828	428,548	26,455	3,232,443	40,445	383,584	969,236	317,687	2,921	84,485	60	16,259
$150,000 under $200,000	16,190	2,791,263	33,995	344,448	14,597	2,516,137	30,002	307,483	702,053	220,431	1,593	71,051	-	8,643
$200,000 under $250,000	10,409	2,317,095	26,485	264,185	9,474	2,110,119	23,411	242,247	566,888	168,634	935	45,029	630	6,691
$250,000 under $500,000	19,409	6,713,154	69,081	724,770	17,764	6,142,529	62,929	651,923	1,489,699	390,633	1,645	107,364	225	15,310
$500,000 under $1,000,000	7,416	5,099,105	44,223	444,396	6,810	4,680,476	40,091	405,885	945,201	219,610	606	73,403	291	9,651
$1,000,000 under $5,000,000	3,758	6,904,169	38,807	490,904	3,476	6,355,041	34,695	447,046	960,160	197,177	282	69,779	901	8,929
$5,000,000 or more	288	2,812,891	6,903	166,612	273	2,677,733	6,574	161,703	219,321	39,990	15	6,297	210	540
Receipts not reported	1,824	-	287	26	(1)	-	(1)	-	-	(1)	1,706	-	-	3,729
Wholesale Trade														
Total	41,950	12,842,911	93,514	943,265	34,699	11,849,851	82,755	859,251	2,107,343	632,840	7,251	145,879	1,835	30,083
Under $5,000	4,161	9,010	623	2,844	2,267	5,673	189	1,276	3,885	2,462	1,894	1,261	264	2,427
$5,000 under $10,000	2,148	15,908	1,045	3,127	1,429	10,662	320	1,866	6,914	3,452	719	2,022	41	1,664
$10,000 under $15,000	1,511	18,672	701	2,786	1,157	14,174	418	2,451	10,697	5,008	354	1,747	11	827
$15,000 under $20,000	1,466	25,160	495	5,169	1,017	17,439	388	1,158	10,610	6,171	449	2,672	134	862
$20,000 under $25,000	1,628	36,207	931	2,474	1,369	30,365	647	1,826	18,993	9,642	259	1,849	-	423
$25,000 under $30,000	1,549	42,466	1,286	5,906	1,356	36,935	1,042	4,914	22,477	11,056	193	2,344	-	359
$30,000 under $40,000	2,252	77,070	1,959	6,991	1,825	61,910	1,639	3,954	39,893	19,593	427	4,405	-	1,092
$40,000 under $50,000	1,993	90,009	1,854	8,067	1,740	78,403	1,689	5,650	40,965	18,141	253	3,239	-	1,416
$50,000 under $75,000	3,716	227,985	4,813	17,713	3,264	200,411	3,885	14,640	84,184	37,790	452	7,332	-	1,631
$75,000 under $100,000	2,494	215,983	3,576	16,065	2,251	194,462	3,079	13,873	87,060	33,861	243	4,944	-	824
$100,000 under $150,000	3,565	436,525	6,263	35,532	3,149	387,147	5,084	32,000	138,928	47,602	416	12,394	-	1,667
$150,000 under $200,000	2,146	368,010	4,111	37,356	1,927	330,147	3,852	33,625	100,310	34,923	219	6,584	-	560
$200,000 under $250,000	1,973	442,847	5,682	36,198	1,785	401,012	5,196	33,041	117,808	36,026	188	10,578	190	1,512
$250,000 under $500,000	5,183	1,841,472	18,144	164,620	4,809	1,709,385	16,871	148,882	393,472	119,470	374	21,014	19	3,228
$500,000 under $1,000,000	3,176	2,221,756	17,971	164,806	2,955	2,068,715	16,628	154,546	370,344	98,917	221	21,965	93	3,229
$1,000,000 under $5,000,000	2,294	4,412,767	19,860	292,950	2,130	4,065,115	17,939	268,723	517,852	118,078	164	36,787	873	5,597
$5,000,000 or more	243	2,361,064	4,173	140,661	230	2,237,896	3,889	136,826	142,951	30,485	13	4,742	210	524
Receipts not reported	452	-	27	-	(1)	-	-	-	-	(1)	413	-	-	2,241
Groceries and related products														
Total	6,922	3,167,371	19,746	115,065	5,947	2,895,199	17,735	100,786	428,743	110,056	975	36,789	643	5,977
Under $5,000	469	2,082	141	249	293	1,306	102	20	1,011	591	318	850	-	569
$5,000 under $10,000														
$10,000 under $15,000	396	5,744	170	344	254	3,641	121	226	2,362	1,225				
$15,000 under $20,000														
$20,000 under $25,000	332	8,546	269	537	273	6,936	198	529	3,847	1,841	117	1,098	-	264
$25,000 under $30,000														
$30,000 under $40,000	234	7,996	232	80	450	18,103	379	356	7,153	3,501				
$40,000 under $50,000	274	12,135	215	305										
$50,000 under $75,000	625	37,752	716	735	547	32,945	639	653	8,947	4,271	195	3,680	-	740
$75,000 under $100,000	470	40,792	573	1,592	353	30,473	358	923	10,107	3,295				
$100,000 under $150,000	708	88,241	1,171	1,633	684	85,473	1,142	1,503	26,739	9,102				
$150,000 under $200,000	259	44,511	292	918	220	37,732	261	793	9,745	2,358	192	6,682	-	894
$200,000 under $250,000	471	106,926	1,116	2,154	416	94,561	957	1,776	18,089	6,169				
$250,000 under $500,000	1,132	396,116	3,194	13,268	1,058	370,298	3,030	11,983	67,482	19,773				
$500,000 under $1,000,000	824	574,460	3,840	22,251	757	528,925	3,480	20,336	86,098	20,977	67	6,107	-	717
$1,000,000 under $5,000,000	638	1,266,310	6,526	52,577	575	1,132,098	5,866	45,568	143,256	28,235	63	15,858	643	2,588
$5,000,000 or more	70	575,760	1,291	18,422	67	552,708	1,202	16,120	43,907	8,718	3	2,514	-	91
Receipts not reported	(1)	-	-	-	-	-	-	-	-	-	(1)	-	-	(1)

Footnote at end of table. See text for explanatory statements and "Description of the Sample and Limitations of the Data."

ACTIVE PARTNERSHIPS

Table 11.—NUMBER OF PARTNERSHIPS, BUSINESS RECEIPTS, DEPRECIATION, INVENTORY, GROSS PROFIT, NET PROFIT, GROSS LOSS, AND NET LOSS, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

Industry and size of business receipts	Partnerships with and without net profit				Partnership with net profit						Partnership without net profit			
	Number of partnerships	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Inventory, end-of-year (Thousand dollars)	Number of partnerships	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Inventory, end-of-year (Thousand dollars)	Gross profit (Thousand dollars)	Net profit (Thousand dollars)	Number of partnerships	Gross profit (Thousand dollars)	Gross loss (Thousand dollars)	Net loss (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
WHOLESALE AND RETAIL TRADE—Continued														
Wholesale Trade—Continued														
Other wholesale trade														
Total	35,028	9,675,540	73,768	828,200	28,752	8,954,652	65,020	758,465	1,678,600	522,784	6,276	109,090	1,192	24,106
Under $5,000	3,868	8,360	596	2,823	2,072	5,222	180	1,269	3,569	2,287	1,796	1,148	264	2,380
$5,000 under $10,000	1,972	14,476	931	2,899	1,331	9,807	227	1,853	6,219	3,036	641	1,917	41	1,527
$10,000 under $15,000	1,291	15,962	615	2,533	1,020	12,529	362	2,228	9,518	4,502	271	1,311	11	545
$15,000 under $20,000	1,290	22,126	411	5,078	900	15,443	323	1,155	9,427	5,452	390	2,476	134	759
$20,000 under $25,000	1,491	33,090	845	2,470	1,252	27,734	561	1,822	17,322	8,971	239	1,789	-	423
$25,000 under $30,000	1,354	37,037	1,103	5,373	1,200	32,630	930	4,389	20,301	9,886	154	1,754	-	252
$30,000 under $40,000	2,018	69,074	1,727	6,911	1,649	55,942	1,475	3,903	36,869	18,326	369	3,957	-	935
$40,000 under $50,000	1,719	77,874	1,639	7,762	1,466	66,268	1,474	5,345	36,836	15,907	253	3,239	-	1,416
$50,000 under $75,000	3,091	190,233	4,097	16,978	2,717	167,466	3,246	13,987	75,237	33,519	374	6,293	-	1,318
$75,000 under $100,000	2,024	175,191	3,003	14,473	1,898	163,989	2,721	12,950	76,953	30,566	126	2,303	-	397
$100,000 under $150,000	2,857	348,284	5,092	33,899	2,465	301,674	3,942	30,497	112,189	38,500	392	11,585	-	1,580
$150,000 under $200,000	1,887	323,499	3,819	36,438	1,707	292,415	3,591	32,832	90,565	32,565	180	5,693	-	528
$200,000 under $250,000	1,502	335,921	4,566	34,044	1,369	306,451	4,239	31,265	99,719	29,857	133	8,865	190	1,289
$250,000 under $500,000	4,051	1,445,356	14,950	151,352	3,751	1,339,087	13,841	136,899	325,990	99,697	300	17,745	19	2,676
$500,000 under $1,000,000	2,352	1,647,296	14,131	142,555	2,198	1,539,790	13,148	134,210	284,246	77,940	154	15,858	93	2,512
$1,000,000 under $5,000,000	1,656	3,146,457	13,334	240,373	1,555	2,933,017	12,073	223,155	374,596	89,843	101	20,929	230	3,009
$5,000,000 or more	173	1,785,304	2,882	122,239	163	1,685,188	2,687	120,706	99,044	21,767	10	2,228	210	433
Receipts not reported	432	-	27	-	39	-	-	-	-	163	393	-	-	2,127
Retail Trade														
Total	228,775	23,420,711	286,873	2,714,275	186,388	20,985,097	245,048	2,365,968	5,680,425	1,678,047	42,387	574,687	5,802	124,634
Under $5,000	14,645	35,757	1,773	14,557	6,376	18,249	459	4,003	9,377	4,951	8,269	5,001	1,343	9,615
$5,000 under $10,000	13,060	97,825	3,357	19,099	8,389	63,550	1,543	11,582	28,660	13,177	4,671	10,863	1,085	6,806
$10,000 under $15,000	13,153	164,715	4,238	30,855	9,065	113,569	2,556	17,148	48,174	19,314	4,088	14,972	478	7,063
$15,000 under $20,000	10,839	189,046	4,476	29,456	8,331	145,474	3,248	21,479	56,988	24,184	2,508	12,743	436	4,560
$20,000 under $25,000	10,840	243,420	5,301	34,289	8,411	189,111	3,824	25,813	73,734	29,787	2,429	14,939	422	5,809
$25,000 under $30,000	10,469	287,545	6,428	38,233	8,582	235,708	4,819	30,186	88,841	34,944	1,887	15,453	124	4,716
$30,000 under $40,000	19,582	684,262	13,338	93,495	16,466	575,960	10,665	74,679	210,142	82,957	3,116	28,084	924	10,428
$40,000 under $50,000	15,931	715,574	11,663	96,046	14,089	632,645	10,189	81,900	220,755	83,731	1,842	23,059	120	5,242
$50,000 under $75,000	31,485	1,950,660	31,238	241,285	27,576	1,708,488	25,834	202,470	553,615	195,585	3,909	69,811	141	11,936
$75,000 under $100,000	21,975	1,912,485	26,939	225,908	19,730	1,715,606	23,594	198,889	539,230	177,412	2,245	50,509	237	10,005
$100,000 under $150,000	24,951	3,045,015	37,910	380,956	22,544	2,751,897	33,823	340,192	797,647	258,559	2,407	69,453	60	14,205
$150,000 under $200,000	13,681	2,359,702	29,164	297,828	12,327	2,126,123	25,467	265,143	585,465	179,733	1,354	63,774	-	7,507
$200,000 under $250,000	8,010	1,780,326	19,797	215,278	7,288	1,621,069	17,303	196,925	428,335	126,114	722	33,267	-	4,601
$250,000 under $500,000	13,519	4,627,765	47,775	532,176	12,307	4,212,106	43,161	477,768	1,041,987	257,263	1,212	81,806	206	11,583
$500,000 under $1,000,000	3,936	2,668,486	23,966	259,794	3,575	2,419,304	21,442	233,215	531,742	111,218	361	47,651	198	5,964
$1,000,000 under $5,000,000	1,327	2,259,383	16,801	180,932	1,216	2,069,483	14,711	161,588	397,672	70,548	111	31,747	28	3,116
$5,000,000 or more	39	398,745	2,449	24,062	37	386,755	2,404	22,988	68,061	8,397	2	1,555	-	16
Receipts not reported	1,333	-	260	26	79	-	6	-	-	173	1,254	-	-	1,462
Grocery stores, meat, fish, fruit, and vegetable markets														
Total	31,955	5,108,706	47,373	258,828	27,988	4,696,117	42,184	232,991	833,546	245,183	3,967	59,794	475	11,307
Under $5,000	722	1,904	52	289	391	1,156	17	171	585	403	331	157	21	164
$5,000 under $10,000	996	7,590	286	1,068	703	5,379	105	791	1,578	818	293	379	75	475
$10,000 under $15,000	1,016	13,344	295	2,064	723	9,405	137	1,550	2,042	1,037	293	618	48	320
$15,000 under $20,000	1,153	20,044	322	2,840	918	16,181	264	1,601	3,922	1,880	235	505	272	223
$20,000 under $25,000	977	21,961	415	2,279	762	17,190	328	1,668	4,056	1,996	215	978	39	284
$25,000 under $30,000	906	25,140	547	2,007	728	20,340	247	1,741	3,709	1,664	178	448	19	481
$30,000 under $40,000	2,511	87,412	1,015	6,528	2,159	75,177	763	5,513	15,056	6,870	508	2,458	-	891
$40,000 under $50,000	1,744	78,278	740	5,399	1,588	71,510	684	4,964	14,693	6,969				
$50,000 under $75,000	4,522	279,772	3,159	18,449	4,130	255,223	2,840	16,403	48,998	22,828	392	2,845	-	875
$75,000 under $100,000	3,440	301,133	2,774	15,040	3,069	268,237	2,364	12,844	47,890	21,042	371	4,254	-	1,219
$100,000 under $150,000	4,583	559,979	5,086	30,229	4,251	520,409	4,725	28,145	94,578	35,467	332	5,067	-	797
$150,000 under $200,000	2,579	444,415	4,178	22,169	2,384	410,703	3,847	20,830	68,192	24,165	195	4,490	-	1,022
$200,000 under $250,000	1,786	399,908	3,581	21,422	1,623	363,826	3,091	19,092	63,954	19,559	163	5,289	-	752
$250,000 under $500,000	3,302	1,135,367	9,810	54,932	3,080	1,057,004	9,191	50,534	185,792	46,325	222	12,033	-	1,640
$500,000 under $1,000,000	1,148	780,907	6,902	33,436	1,065	723,445	6,266	30,349	127,101	28,181	83	8,656	1	956
$1,000,000 under $5,000,000	443	756,199	6,549	31,322	404	685,579	5,761	27,440	121,060	22,422	39	11,617	-	1,079
$5,000,000 or more	10	195,353	1,554	9,355	10	195,353	1,554	9,355	30,340	3,557	-	-	-	-
Receipts not reported	(1)	-	(1)	-	-	-	-	-	-	-	(1)	-	-	(1)

Footnote at end of table. See text for explanatory statements and "Description of the Sample and Limitations of the Data."

Table 11.—NUMBER OF PARTNERSHIPS, BUSINESS RECEIPTS, DEPRECIATION, INVENTORY, GROSS PROFIT, NET PROFIT, GROSS LOSS, AND NET LOSS, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

Industry and size of business receipts	Partnerships with and without net profit				Partnership with net profit						Partnership without net profit			
	Number of partnerships	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Inventory, end-of-year (Thousand dollars)	Number of partnerships	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Inventory, end-of-year (Thousand dollars)	Gross profit (Thousand dollars)	Net profit (Thousand dollars)	Number of partnerships	Gross profit (Thousand dollars)	Gross loss (Thousand dollars)	Net loss (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
WHOLESALE AND RETAIL TRADE—Continued														
Retail Trade—Continued														
General merchandise														
Total	11,313	1,195,389	18,625	230,974	8,849	1,065,726	15,425	200,839	299,101	86,360	2,464	32,776	634	9,541
Under $5,000	1,055	2,200	212	1,002	313	746	42	369	352	141	742	326	354	1,286
$5,000 under $10,000	513	3,899	271	1,637	313	2,410	53	414	1,091	520	200	419	-	392
$10,000 under $15,000	410	5,236	164	2,084	215	2,799	81	1,027	831	249	332	1,103	122	981
$15,000 under $20,000	645	11,307	442	4,104	508	8,853	327	2,905	3,115	1,312				
$20,000 under $25,000	528	11,929	256	3,970	391	8,813	180	3,144	2,611	1,166	215	1,054	158	739
$25,000 under $30,000	454	12,266	273	4,497	376	10,131	211	3,918	2,859	1,183				
$30,000 under $40,000	963	33,358	878	9,476	884	30,542	842	8,442	9,408	3,193	162	1,723	-	365
$40,000 under $50,000	650	29,500	259	9,414	567	25,719	209	8,253	6,717	2,476				
$50,000 under $75,000	1,724	105,466	1,558	23,926	1,510	92,332	1,423	18,777	26,751	9,632	331	4,844	-	976
$75,000 under $100,000	977	84,907	1,059	18,920	860	74,842	950	16,178	23,174	7,405				
$100,000 under $150,000	1,335	159,509	2,863	34,777	1,178	139,841	2,601	31,764	39,155	12,920	197	7,824	-	3,271
$150,000 under $200,000	529	91,499	1,850	15,301	489	84,729	1,287	14,614	21,604	8,425				
$200,000 under $250,000	397	88,189	1,337	15,802	363	80,616	1,160	14,609	22,147	6,925	34	1,453	-	44
$250,000 under $500,000	690	235,755	2,880	41,284	601	207,575	2,597	34,953	59,180	15,687	89	6,908	-	656
$500,000 under $1,000,000	217	144,259	2,415	21,412	198	130,752	2,062	19,651	35,917	7,767	19	3,856	-	455
$1,000,000 under $5,000,000	84	145,972	1,751	20,679	78	134,888	1,249	19,132	35,728	6,490	6	3,266	-	197
$5,000,000 or more	5	30,138	151	2,689	5	30,138	151	2,689	8,461	869	-	-	-	-
Receipts not reported	(1)	-	(1)	-	-	-	-	-	-	-	(1)	-	-	(1)
Apparel and accessories														
Total	14,914	1,387,217	14,478	352,904	12,035	1,256,849	12,595	312,124	431,319	121,639	2,879	36,360	1,047	8,998
Under $5,000	801	1,783	79	1,434	274	692	6	260	404	262	527	318	15	539
$5,000 under $10,000	822	6,067	122	2,011	489	3,631	74	899	1,818	837	333	587	228	725
$10,000 under $15,000	899	11,533	211	6,473	567	7,282	99	3,463	2,901	1,277	332	1,005	170	933
$15,000 under $20,000	552	9,323	106	3,759	357	5,912	81	2,563	2,196	1,064	195	870	-	254
$20,000 under $25,000	669	15,131	184	4,616	533	12,134	110	3,695	4,028	1,544	136	838	-	331
$25,000 under $30,000	840	22,951	344	7,249	625	17,235	272	5,255	6,483	2,561	215	1,539	75	710
$30,000 under $40,000	1,173	41,013	614	14,728	939	32,775	495	11,973	11,560	5,004	410	4,089	559	1,986
$40,000 under $50,000	1,295	58,045	848	17,977	1,119	50,049	701	14,162	18,761	6,577				
$50,000 under $75,000	1,935	120,739	1,124	35,662	1,603	100,586	828	30,420	32,183	9,840	410	7,610	-	1,099
$75,000 under $100,000	1,642	145,334	1,540	39,093	1,564	138,446	1,419	36,865	45,997	13,679				
$100,000 under $150,000	1,806	224,432	1,839	56,924	1,708	213,017	1,770	53,029	70,754	23,076	215	8,247	-	1,576
$150,000 under $200,000	962	163,685	1,779	45,681	845	144,104	1,483	40,984	48,275	15,153				
$200,000 under $250,000	486	107,144	974	23,556	471	103,766	968	22,803	35,881	10,445	66	5,922	-	482
$250,000 under $500,000	795	266,547	3,000	59,688	744	250,783	2,752	55,728	88,785	20,302				
$500,000 under $1,000,000	168	113,822	1,031	20,758	152	102,876	946	18,260	36,740	6,757	16	3,638	-	277
$1,000,000 under $5,000,000	48	73,650	633	12,777	44	67,543	541	11,247	23,122	3,175	4	1,697	-	77
$5,000,000 or more	1	6,018	50	518	1	6,018	50	518	1,431	86	-	-	-	-
Receipts not reported	(1)	-	-	-	-	-	-	-	-	-	(1)	-	-	(1)
Furniture, home furnishings, and equipment														
Total	14,008	1,321,096	15,884	249,519	11,156	1,180,652	14,188	214,708	415,642	127,333	2,852	43,904	493	9,441
Under $5,000	1,270	3,450	134	1,979	567	1,898	26	164	984	513	703	477	146	798
$5,000 under $10,000	958	7,213	152	1,419	587	4,367	91	1,131	2,455	1,383	371	1,196	-	320
$10,000 under $15,000	743	9,391	187	2,663	469	5,959	111	781	3,331	1,425	430	2,047	66	783
$15,000 under $20,000	645	11,464	259	1,899	489	8,682	169	1,491	4,630	2,513				
$20,000 under $25,000	747	16,967	263	3,002	591	13,430	218	1,684	6,550	3,013	234	1,891	-	615
$25,000 under $30,000	684	18,646	427	3,900	606	16,521	383	2,894	7,986	3,704				
$30,000 under $40,000	1,017	35,412	657	8,991	880	30,609	560	6,324	14,055	6,244	254	2,550	120	1,716
$40,000 under $50,000	703	31,565	432	7,326	586	26,085	380	6,702	11,067	4,581				
$50,000 under $75,000	1,700	105,403	1,744	21,186	1,563	96,858	1,678	19,188	38,457	12,770	333	7,350	-	1,394
$75,000 under $100,000	1,489	126,438	1,731	23,201	1,293	110,144	1,585	20,265	38,659	14,169				
$100,000 under $150,000	1,334	163,771	2,150	32,287	1,134	138,818	1,809	27,151	49,192	16,740	317	14,572	-	1,775
$150,000 under $200,000	982	170,481	1,712	39,087	865	149,493	1,565	33,681	47,468	16,502				
$200,000 under $250,000	476	106,445	1,040	19,357	441	98,848	946	17,364	34,325	8,333	85	7,520	-	782
$250,000 under $500,000	899	304,154	3,303	49,793	849	288,817	3,156	46,190	96,255	24,150				
$500,000 under $1,000,000	228	151,657	1,288	23,766	203	136,226	1,149	21,163	43,749	8,440	25	4,769	161	1,002
$1,000,000 under $5,000,000	36	58,639	393	9,643	33	53,897	362	8,535	16,479	2,853	3	1,532	-	152
$5,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receipts not reported	97	-	12	20	-	-	-	-	-	-	97	-	-	104

Footnote at end of table. See text for explanatory statements and "Description of the Sample and Limitations of the Data."

ACTIVE PARTNERSHIPS

Table 11.—NUMBER OF PARTNERSHIPS, BUSINESS RECEIPTS, DEPRECIATION, INVENTORY, GROSS PROFIT, NET PROFIT, GROSS LOSS, AND NET LOSS, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

Industry and size of business receipts	Partnerships with and without net profit				Partnership with net profit						Partnership without net profit			
	Number of partnerships	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Inventory, end-of-year (Thousand dollars)	Number of partnerships	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Inventory, end-of-year (Thousand dollars)	Gross profit (Thousand dollars)	Net profit (Thousand dollars)	Number of partnerships	Gross profit (Thousand dollars)	Gross loss (Thousand dollars)	Net loss (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
WHOLESALE AND RETAIL TRADE—Continued														
Retail Trade—Continued														
Automotive dealers														
Total	16,117	3,543,546	21,013	388,663	12,042	3,003,355	17,105	315,932	521,894	131,420	4,075	81,007	495	17,588
Under $5,000	978	2,416	68	1,016	410	1,139	11	303	594	380	568	261	89	1,109
$5,000 under $10,000	703	5,122	277	1,657	332	2,447	51	675	1,051	610	371	764	174	719
$10,000 under $15,000	781	9,989	104	3,110	449	5,655	68	1,132	2,476	1,041	332	986	2	454
$15,000 under $20,000	489	8,450	72	1,171	314	5,369	40	941	2,077	1,032	175	734	54	444
$20,000 under $25,000	391	8,608	136	1,410	313	6,871	110	870	2,485	1,302	240	879	23	527
$25,000 under $30,000	572	15,708	280	3,369	410	11,278	226	2,449	3,306	1,445				
$30,000 under $40,000	860	30,423	396	5,127	645	22,667	303	3,106	8,960	3,964	332	3,156	78	1,005
$40,000 under $50,000	762	34,820	278	4,197	645	29,418	229	3,166	8,368	3,673				
$50,000 under $75,000	1,641	102,214	1,290	14,570	1,387	86,622	993	11,764	25,479	9,655	254	4,158	-	967
$75,000 under $100,000	1,133	99,464	987	17,932	997	87,159	810	13,310	24,384	7,799	136	2,195	-	462
$100,000 under $150,000	1,624	201,668	1,965	31,190	1,194	147,193	1,412	23,953	39,183	11,902	430	8,211	50	2,930
$150,000 under $200,000	1,043	180,312	1,571	26,584	691	120,730	1,052	17,217	24,158	8,138	352	13,320	-	1,616
$200,000 under $250,000	945	211,469	1,313	25,056	760	171,267	1,115	19,445	31,277	10,253	185	6,061	-	1,171
$250,000 under $500,000	2,469	888,100	4,676	100,329	2,091	753,834	3,950	86,309	123,467	30,228	378	15,694	-	3,575
$500,000 under $1,000,000	1,107	768,550	3,444	75,827	946	658,496	2,951	63,368	97,683	19,529	161	13,662	25	1,854
$1,000,000 under $5,000,000	483	860,360	3,833	69,702	442	789,327	3,506	62,582	113,557	18,505	41	9,371	-	691
$5,000,000 or more	17	115,873	317	6,416	15	103,883	272	5,342	13,389	1,940	2	1,555	-	16
Receipts not reported	(1)	-	(1)	-	(1)	-	(1)	-	-	(1)	(1)	-	-	(1)
Gasoline service stations														
Total	30,656	2,371,901	20,498	97,470	25,205	2,130,179	18,060	84,503	500,478	171,582	5,451	48,928	239	8,095
Under $5,000	939	2,991	51	626	470	1,514	40	298	703	420	469	297	68	341
$5,000 under $10,000	1,373	10,013	139	1,532	860	6,251	52	1,150	1,950	875	513	603	64	529
$10,000 under $15,000	1,568	19,347	273	1,713	943	11,625	178	1,187	3,407	1,609	625	1,618	59	823
$15,000 under $20,000	1,348	23,656	342	1,763	997	17,471	244	1,396	4,525	1,793	351	1,009	-	515
$20,000 under $25,000	1,387	31,239	275	2,400	918	20,775	208	1,553	5,783	3,003	469	1,421	24	684
$25,000 under $30,000	1,065	29,233	289	1,570	787	21,486	171	1,027	5,721	2,547	278	1,483	-	365
$30,000 under $40,000	2,761	96,480	941	5,332	2,058	71,870	719	3,776	18,189	8,672	703	4,461	24	1,043
$40,000 under $50,000	2,424	107,336	956	4,433	2,092	92,718	839	3,797	21,695	9,535	332	2,989	-	551
$50,000 under $75,000	5,805	362,170	3,119	12,747	5,077	317,970	2,665	11,068	71,738	29,771	728	9,762	-	1,169
$75,000 under $100,000	4,168	363,288	2,694	15,542	3,738	325,470	2,455	14,058	78,474	30,402	430	7,799	-	849
$100,000 under $150,000	4,427	533,572	4,400	20,939	4,192	505,384	3,995	19,234	120,950	38,944	353	11,382	-	485
$150,000 under $200,000	1,764	303,168	2,197	10,812	1,646	283,251	2,030	9,533	64,204	19,067				
$200,000 under $250,000	732	161,661	1,387	5,776	683	150,961	1,287	5,403	33,766	10,429	49	1,664	-	318
$250,000 under $500,000	682	224,376	2,091	8,663	636	207,814	1,906	7,545	47,852	10,510	46	3,208	-	222
$500,000 under $1,000,000	90	58,785	801	2,210	86	55,561	775	2,144	13,141	2,330	4	583	-	29
$1,000,000 under $5,000,000	26	44,586	542	1,412	22	40,058	496	1,334	8,380	1,675	4	649	-	64
$5,000,000 or more	-	-	-	-	-	-	-	-	-	-	97	-	-	108
Receipts not reported	97	-	1	-	-	-	-	-	-	-				
Eating and drinking places														
Total	45,360	2,348,716	65,149	59,057	37,067	2,068,120	52,753	51,309	1,015,737	256,383	8,293	136,591	10	20,214
Under $5,000	3,166	8,733	534	564	1,661	5,145	155	293	2,778	1,176	1,505	1,382	8	1,233
$5,000 under $10,000	3,896	29,382	1,224	1,272	2,542	19,396	612	771	9,098	3,676	1,354	4,211	2	1,606
$10,000 under $15,000	4,325	53,591	1,889	1,374	3,328	41,170	1,161	978	19,391	6,879	997	5,041	-	1,316
$15,000 under $20,000	3,069	52,964	1,721	1,641	2,365	40,837	1,180	1,061	17,887	6,217	704	4,943	-	1,204
$20,000 under $25,000	3,693	82,793	2,515	2,141	3,009	67,491	1,858	1,827	30,875	10,748	684	6,485	-	1,648
$25,000 under $30,000	3,561	97,723	2,687	2,536	3,170	86,741	2,259	2,328	39,149	13,288	391	5,251	-	1,159
$30,000 under $40,000	5,327	187,876	5,721	5,185	4,735	167,299	4,659	4,555	77,251	26,589	592	8,678	-	1,789
$40,000 under $50,000	3,659	164,524	4,242	3,909	3,365	151,614	3,827	3,596	71,248	22,894	294	6,125	-	929
$50,000 under $75,000	6,125	373,308	10,053	8,762	5,494	332,776	8,259	7,811	157,624	44,888	631	20,511	-	1,480
$75,000 under $100,000	3,304	284,874	7,561	6,139	2,933	252,401	5,994	5,625	121,440	29,690	371	17,526	-	3,099
$100,000 under $150,000	2,277	275,642	7,540	7,688	2,003	242,574	6,573	7,129	121,837	29,508	274	16,093	-	1,387
$150,000 under $200,000	1,291	221,146	5,721	6,172	1,116	190,909	4,718	4,813	95,904	19,777	175	14,681	-	1,508
$200,000 under $250,000	481	106,468	3,359	2,408	427	94,355	2,534	2,071	49,853	9,191	54	6,198	-	547
$250,000 under $500,000	801	262,999	6,872	6,281	727	239,117	5,790	5,806	122,923	21,174	74	13,606	-	637
$500,000 under $1,000,000	158	102,531	2,539	1,858	142	92,133	2,227	1,524	52,140	7,446	16	5,860	-	572
$1,000,000 under $5,000,000	31	44,162	947	1,121	31	44,162	947	1,121	26,339	3,242	-	-	-	-
$5,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receipts not reported	196	-	24	6	(1)	-	-	-	-	-	177	-	-	100

Footnote at end of table. See text for explanatory statements and "Description of the Sample and Limitations of the Data."

Table 11.—NUMBER OF PARTNERSHIPS, BUSINESS RECEIPTS, DEPRECIATION, INVENTORY, GROSS PROFIT, NET PROFIT, GROSS LOSS, AND NET LOSS, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

Industry and size of business receipts	Partnerships with and without net profit				Partnership with net profit						Partnership without net profit			
	Number of partnerships	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Inventory, end-of-year (Thousand dollars)	Number of partnerships	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Inventory, end-of-year (Thousand dollars)	Gross profit (Thousand dollars)	Net profit (Thousand dollars)	Number of partnerships	Gross profit (Thousand dollars)	Gross loss (Thousand dollars)	Net loss (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
WHOLESALE AND RETAIL TRADE—Continued														
Retail Trade—Continued														
Building materials														
Total	5,841	877,175	11,598	155,488	4,728	801,160	10,426	140,067	216,699	61,936	1,113	16,191	252	5,898
Under $5,000	312	669	25	891	313	1,795	63	922	1,036	498	175	65	69	559
$5,000 under $10,000	273	2,082	95	757							97	185	-	116
$10,000 under $15,000	293	3,541	67	1,190	273	3,733	79	1,130	1,675	784	197	787	31	323
$15,000 under $20,000	177	3,061	51	850										
$20,000 under $25,000	391	9,858	165	1,344	351	8,885	156	1,344	3,195	1,910	196	1,819	-	587
$25,000 under $30,000														
$30,000 under $40,000	293	10,575	107	2,574	254	9,136	77	2,294	3,733	1,696				
$40,000 under $50,000	396	17,962	268	3,828	279	12,582	240	2,239	4,717	1,450				
$50,000 under $75,000	607	37,724	641	9,173	430	26,371	460	6,624	7,684	2,352	236	2,922	141	1,825
$75,000 under $100,000	469	41,523	604	9,285	410	36,037	542	7,539	12,332	3,871				
$100,000 under $150,000	646	80,264	1,288	17,520	548	69,232	1,195	15,351	21,433	5,615				
$150,000 under $200,000	617	108,125	1,751	19,374	597	105,016	1,608	18,555	29,157	8,826	202	8,656	-	2,327
$200,000 under $250,000	320	70,346	832	12,102	291	63,932	720	11,534	15,800	4,843				
$250,000 under $500,000	806	281,538	3,626	45,997	751	262,125	3,361	42,970	67,214	18,206				
$500,000 under $1,000,000	197	133,235	1,513	19,110	188	126,713	1,384	18,096	32,617	8,446	9	1,480	11	152
$1,000,000 under $5,000,000	43	70,903	520	10,241	42	69,834	496	10,217	14,650	3,006	1	277	-	9
$5,000,000 or more	1	5,769	45	1,252	1	5,769	45	1,252	1,456	433	-	-	-	-
Receipts not reported	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Hardware and farm equipment														
Total	10,782	1,348,250	14,340	372,775	8,874	1,193,124	12,659	326,815	279,246	89,070	1,908	28,054	949	9,175
Under $5,000	352	893	19	590	332	1,925	30	850	897	586	372	204	423	630
$5,000 under $10,000	352	2,555	34	1,235										
$10,000 under $15,000	254	3,136	87	1,912	352	5,476	48	3,216	2,228	1,293	200	598	81	864
$15,000 under $20,000	298	5,272	62	3,081										
$20,000 under $25,000	371	8,330	184	6,538	332	7,506	174	6,009	2,391	843				
$25,000 under $30,000	332	9,197	134	3,571	234	6,508	67	2,759	2,004	958	371	2,846	2	1,555
$30,000 under $40,000	977	33,961	382	11,773	782	27,380	259	9,456	8,082	3,607				
$40,000 under $50,000	840	37,213	600	13,420	801	35,565	556	12,494	10,196	4,544				
$50,000 under $75,000	1,603	99,403	1,516	33,625	1,291	80,068	1,265	27,339	23,568	9,946	469	6,341	237	1,924
$75,000 under $100,000	1,076	92,325	1,199	28,290	919	78,788	1,012	25,257	23,389	8,504				
$100,000 under $150,000	1,211	144,498	1,448	49,362	1,036	123,718	1,254	42,787	31,661	10,001	239	7,216	-	1,617
$150,000 under $200,000	1,085	190,534	2,142	47,492	1,021	178,844	2,059	43,962	44,610	13,891				
$200,000 under $250,000	673	148,375	1,328	42,726	617	136,111	1,226	39,877	28,895	9,641	56	1,416	-	602
$250,000 under $500,000	1,050	354,360	3,525	85,405	901	304,497	3,166	71,499	62,306	15,493	149	7,275	206	1,675
$500,000 under $1,000,000	234	153,609	1,193	32,058	224	146,484	1,118	30,557	27,531	6,825	10	1,507	-	182
$1,000,000 under $5,000,000	33	51,722	402	8,666	30	47,387	354	7,722	8,553	2,476	3	651	-	26
$5,000,000 or more	2	12,867	71	3,031	2	12,867	71	3,031	2,935	462	-	-	-	-
Receipts not reported	(1)	-	(1)	-	-	-	-	-	-	-	(1)	-	-	(1)
Drug and proprietary stores														
Total	8,267	1,124,089	12,554	190,649	7,655	1,085,545	12,023	181,143	365,625	126,253	612	11,348	55	2,377
Under $5,000														
$5,000 under $10,000	255	2,964	62	2,162	156	2,063	31	1,251	966	556	222	1,003	55	768
$10,000 under $15,000														
$15,000 under $20,000														
$20,000 under $25,000	162	3,638	82	1,651	259	6,680	113	2,004	2,113	785				
$25,000 under $30,000	220	6,191	104	1,710										
$30,000 under $40,000	215	7,754	119	2,214	567	23,843	321	6,647	9,049	3,696	221	3,054	-	567
$40,000 under $50,000	489	21,908	282	5,899										
$50,000 under $75,000	1,046	65,962	924	16,188	962	60,828	805	14,336	20,988	8,769				
$75,000 under $100,000	1,094	94,979	1,166	20,959	1,094	94,979	1,166	20,959	31,893	12,023				
$100,000 under $150,000	2,214	270,798	3,011	46,775	2,175	266,580	3,006	45,869	90,158	33,108	97	4,519	-	454
$150,000 under $200,000	1,088	189,926	2,312	27,459	1,030	180,404	2,250	26,211	59,678	22,473				
$200,000 under $250,000	620	138,265	1,321	22,171	601	134,058	1,237	21,493	46,195	16,227	33	2,772	-	332
$250,000 under $500,000	688	226,997	2,299	31,738	678	223,791	2,272	31,070	75,826	21,822				
$500,000 under $1,000,000	107	69,382	729	9,567	103	66,994	679	9,147	21,467	4,933				
$1,000,000 under $5,000,000	10	13,239	78	2,156	10	13,239	78	2,156	4,247	998	-	-	-	-
$5,000,000 or more	1	12,086	65	-	1	12,086	65	-	3,045	845	-	-	-	-
Receipts not reported	(1)	-	-	-	(1)	-	-	-	-	(1)	(1)	-	-	(1)

Footnote at end of table. See text for explanatory statements and "Description of the Sample and Limitations of the Data."

ACTIVE PARTNERSHIPS

Table 11.—NUMBER OF PARTNERSHIPS, BUSINESS RECEIPTS, DEPRECIATION, INVENTORY, GROSS PROFIT, NET PROFIT, GROSS LOSS, AND NET LOSS, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

Industry and size of business receipts	Partnerships with and without net profit				Partnership with net profit						Partnership without net profit			
	Number of partnerships	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Inventory, end-of-year (Thousand dollars)	Number of partnerships	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Inventory, end-of-year (Thousand dollars)	Gross profit (Thousand dollars)	Net profit (Thousand dollars)	Number of partnerships	Gross profit (Thousand dollars)	Gross loss (Thousand dollars)	Net loss (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
WHOLESALE AND RETAIL TRADE—Continued														
Retail Trade—Continued														
Other retail trade														
Total	39,562	2,794,626	45,361	357,948	30,789	2,504,270	37,630	305,537	801,138	260,888	8,773	79,734	1,153	22,000
Under $5,000	5,010	10,651	599	5,792	2,016	5,228	150	1,577	2,634	1,441	2,994	1,653	399	3,143
$5,000 under $10,000	3,096	23,318	750	6,109	2,133	16,319	424	4,420	7,854	3,478	963	2,289	260	1,612
$10,000 under $15,000	2,824	35,113	955	8,105	2,019	25,364	644	5,048	11,867	4,896	805	3,406	3	1,225
$15,000 under $20,000	2,366	41,686	1,050	7,129	2,013	35,568	862	6,033	15,870	6,752	353	2,322	6	736
$20,000 under $25,000	1,739	38,876	965	5,457	1,308	29,217	577	3,855	12,784	5,264	431	2,625	179	1,375
$25,000 under $30,000	1,620	44,580	1,204	7,305	1,290	35,587	775	5,975	14,487	5,807	330	3,816	5	672
$30,000 under $40,000	3,485	119,998	2,508	21,567	2,954	102,172	1,893	17,440	41,281	16,047	531	5,510	263	2,684
$40,000 under $50,000	2,969	134,423	2,758	20,244	2,656	119,875	2,298	17,680	46,811	18,407	313	4,148	-	801
$50,000 under $75,000	4,777	298,499	6,110	46,997	4,129	258,854	4,618	38,740	100,145	35,134	648	13,602	-	2,983
$75,000 under $100,000	3,183	278,220	5,624	31,507	2,853	249,103	5,297	25,989	91,598	28,828	330	7,033	-	1,338
$100,000 under $150,000	3,494	430,882	6,320	53,265	3,125	385,131	5,483	45,780	118,746	41,278	467	15,007	10	2,560
$150,000 under $200,000	1,741	296,411	3,951	37,697	1,643	277,940	3,568	34,743	82,215	23,316				
$200,000 under $250,000	1,094	242,056	3,325	24,902	1,011	223,329	3,019	23,234	66,242	20,268	83	4,944	-	387
$250,000 under $500,000	1,337	447,572	5,693	48,066	1,249	416,749	5,020	45,164	112,387	33,366	88	7,783	-	816
$500,000 under $1,000,000	282	191,749	2,111	19,792	268	179,624	1,885	18,956	43,656	10,564	14	2,909	-	418
$1,000,000 under $5,000,000	90	139,951	1,153	13,213	80	123,569	921	10,102	25,557	5,706	10	2,687	28	821
$5,000,000 or more	2	20,641	196	801	2	20,641	196	801	7,004	205	-	-	-	-
Receipts not reported	453	-	89	-	(1)	-	-	-	-	(1)	413	-	-	429
Wholesale and Retail Trade Not Allocable														
Total	6,842	1,125,660	14,090	120,420	5,672	1,032,145	12,417	107,251	262,144	72,836	1,170	20,194	469	4,999
Under $5,000	703	1,369	76	551	332	678	-	217	307	216	429	301	29	413
$5,000 under $10,000	488	3,423	124	829	430	2,949	107	609	1,555	924				
$10,000 under $15,000	371	4,614	99	674	313	3,864	93	449	2,153	876	77	151	-	180
$15,000 under $20,000	234	4,179	118	339	215	3,823	115	231	1,643	639				
$20,000 under $25,000	234	5,261	208	743	215	4,838	208	347	2,659	1,056				
$25,000 under $30,000	181	5,006	171	1,283	161	4,496	147	750	1,666	789	235	2,779	-	807
$30,000 under $40,000	533	18,914	465	6,182	396	14,051	258	2,446	6,038	2,447				
$40,000 under $50,000	313	13,612	299	1,601	254	10,936	228	1,356	4,381	1,579				
$50,000 under $75,000	552	34,693	805	3,225	415	26,369	429	2,275	9,965	4,053				
$75,000 under $100,000	391	33,732	469	4,279	371	31,817	455	4,162	11,793	3,428	275	6,203	-	1,822
$100,000 under $150,000	860	105,503	1,655	12,060	762	93,399	1,538	11,392	32,661	11,526				
$150,000 under $200,000	363	63,551	720	9,264	343	59,867	683	8,715	16,278	5,775				
$200,000 under $250,000	426	93,922	1,006	12,709	401	88,038	912	12,281	20,745	6,494	84	5,728	440	1,077
$250,000 under $500,000	707	243,917	3,162	27,974	648	221,038	2,897	25,273	54,240	13,900				
$500,000 under $1,000,000	304	208,863	2,286	19,796	280	192,457	2,021	18,124	43,115	9,475	24	3,787	-	458
$1,000,000 under $5,000,000	137	232,019	2,146	17,022	130	220,443	2,045	16,735	44,636	8,551	7	1,245	-	216
$5,000,000 or more	6	53,082	281	1,889	6	53,082	281	1,889	8,309	1,108	-	-	-	-
Receipts not reported	(1)	-	-	-	-	-	-	-	-	-	(1)	-	-	(1)
FINANCE, INSURANCE, AND REAL ESTATE														
Total	207,678	4,901,991	580,081	Not applicable	143,766	4,183,196	346,877	Not applicable	3,988,960	1,431,525	63,912	694,249	677	313,991
Under $5,000	92,130	152,748	44,281		58,363	106,393	20,653		105,700	57,163	33,767	45,986	35	62,711
$5,000 under $10,000	32,458	209,349	45,427		26,195	169,029	29,403		167,812	82,995	6,263	40,187	-	23,106
$10,000 under $15,000	18,486	206,009	42,055		15,420	170,616	27,105		168,379	81,575	3,066	34,700	27	17,210
$15,000 under $20,000	10,486	166,181	31,615		8,682	137,753	20,361		136,109	63,639	1,804	27,935	17	12,295
$20,000 under $25,000	7,623	157,591	26,966		6,345	131,462	17,671		128,270	59,883	1,278	26,129	-	10,307
$25,000 under $30,000	5,549	135,260	22,268		4,704	113,210	15,137		112,653	54,948	845	20,502	16	7,111
$30,000 under $40,000	6,915	213,814	31,590		5,878	179,425	21,042		172,414	83,955	1,037	33,501	-	8,401
$40,000 under $50,000	5,140	209,456	31,734		4,488	183,400	21,604		178,654	73,668	652	24,415	397	9,198
$50,000 under $75,000	6,551	354,427	53,250		5,387	290,385	30,543		278,354	116,159	1,164	62,800	-	17,393
$75,000 under $100,000	2,956	233,453	36,607		2,609	203,666	21,872		187,984	78,308	347	28,039	-	9,477
$100,000 under $150,000	2,638	290,895	48,845		2,079	227,139	24,400		203,672	77,745	559	57,671	171	24,780
$150,000 under $200,000	1,483	229,681	31,658		1,129	175,674	19,339		154,192	61,705	354	49,433	-	23,220
$200,000 under $250,000	836	164,903	19,051		639	127,221	10,410		109,206	47,287	197	35,938	4	15,760
$250,000 under $500,000	1,408	453,434	65,072		1,167	364,546	34,934		319,818	104,759	241	88,888	-	14,925
$500,000 under $1,000,000	422	256,305	18,419		348	211,094	9,516		193,570	83,479	74	42,295	10	7,290
$1,000,000 under $5,000,000	291	542,599	19,696		261	489,587	13,750		478,566	125,162	30	52,540	-	12,136
$5,000,000 or more	75	925,886	9,241		72	902,596	9,137		893,607	179,095	3	23,290	-	853
Receipts not reported	12,231	-	2,306		-	-	-		-	-	12,231	-	-	37,818

Footnote at end of table. See text for explanatory statements and "Description of the Sample and Limitations of the Data."

ACTIVE PARTNERSHIPS

Table 11.—NUMBER OF PARTNERSHIPS, BUSINESS RECEIPTS, DEPRECIATION, INVENTORY, GROSS PROFIT, NET PROFIT, GROSS LOSS, AND NET LOSS, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

Industry and size of business receipts	Partnerships with and without net profit				Partnership with net profit						Partnership without net profit			
	Number of partnerships	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Inventory, end-of-year (Thousand dollars)	Number of partnerships	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Inventory, end-of-year (Thousand dollars)	Gross profit (Thousand dollars)	Net profit (Thousand dollars)	Number of partnerships	Gross profit (Thousand dollars)	Gross loss (Thousand dollars)	Net loss (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
FINANCE, INSURANCE, AND REAL ESTATE—Continued														
Security and Commodity Brokers, Dealers, Exchanges, and Services														
Total	2,882	1,434,671	11,871	Not applicable	2,178	1,377,553	11,477	Not applicable	1,376,531	354,178	704	57,118	-	27,951
Under $5,000	520	947	8		419	814	8		814	578	103	146	-	315
$5,000 under $10,000	175	1,175	2		173	1,162	2		1,162	901				
$10,000 under $15,000	173	2,444	4											
$15,000 under $20,000					287	5,727	60		5,727	3,822				
$20,000 under $25,000	197	4,812	64								183	5,083	-	5,870
$25,000 under $30,000														
$30,000 under $40,000	330	9,937	296		326	10,613	224		10,613	6,484				
$40,000 under $50,000	96	4,230	11											
$50,000 under $75,000	250	18,796	92		248	18,720	87		18,720	8,548				
$75,000 under $100,000											32	7,110	-	12,725
$100,000 under $150,000	143	18,851	35		122	15,244	32		15,244	7,348				
$150,000 under $200,000														
$200,000 under $250,000	95	19,818	31		95	19,818	31		19,818	12,074				
$250,000 under $500,000	140	46,852	248		131	43,425	229		43,425	19,163				
$500,000 under $1,000,000	146	93,441	543		137	87,364	503		87,230	38,236	9	6,077	-	1,222
$1,000,000 under $5,000,000	184	376,184	2,241		174	355,665	2,109		355,665	93,241	10	20,519	-	5,668
$5,000,000 or more	68	837,184	8,296		66	819,001	8,192		818,113	163,783	2	18,183	-	853
Receipts not reported	365	-	-		-	-	-		-	-	365	-	-	1,298
Real Estate Operators (Except Developers) and Lessors														
Total	138,813	2,179,035	536,365	Not applicable	95,408	1,611,000	309,976	Not applicable	1,606,886	510,915	43,405	567,335	-	199,515
Under $5,000	63,127	135,534	42,838		37,907	92,866	20,272		92,849	35,896	25,220	42,668	-	41,153
$5,000 under $10,000	26,203	179,043	43,977		20,809	142,065	28,356		142,060	58,424	5,394	36,978	-	18,503
$10,000 under $15,000	14,043	164,526	40,649		11,535	134,779	26,287		134,602	54,078	2,508	29,747	-	13,832
$15,000 under $20,000	7,788	129,934	30,479		6,317	104,867	19,523		104,787	41,799	1,471	25,067	-	8,501
$20,000 under $25,000	5,138	110,127	25,290		4,136	88,734	16,462		88,734	33,302	1,002	21,393	-	6,921
$25,000 under $30,000	3,687	95,682	21,120		2,984	77,159	14,094		77,159	29,602	703	18,523	-	6,494
$30,000 under $40,000	3,833	127,100	28,512		3,045	100,099	18,338		99,823	34,995	788	27,001	-	4,687
$40,000 under $50,000	3,149	133,544	29,300		2,678	113,135	20,080		113,135	37,721	471	20,409	-	6,805
$50,000 under $75,000	3,605	204,193	48,653		2,584	146,642	26,736		146,642	43,091	1,021	57,551	-	15,702
$75,000 under $100,000	1,456	117,425	33,231		1,143	90,577	18,522		88,966	29,252	313	26,848	-	9,024
$100,000 under $150,000	1,432	162,000	46,824		942	106,136	22,466		106,133	28,179	490	55,864	-	23,220
$150,000 under $200,000	814	133,545	30,582		549	89,463	18,329		89,110	23,943	265	44,082	-	6,275
$200,000 under $250,000	311	67,019	17,492		174	37,594	8,859		37,594	6,216	137	29,425	-	7,383
$250,000 under $500,000	706	239,643	61,862		492	160,625	31,869		159,562	27,593	214	79,018	-	7,766
$500,000 under $1,000,000	131	80,449	16,310		75	45,702	7,992		45,482	9,640	56	34,047	-	5,175
$1,000,000 under $5,000,000	49	80,998	16,787		36	62,284	10,986		61,975	11,055	13	18,714	-	3,047
$5,000,000 or more	2	18,273	805		2	18,273	805		18,273	6,129	-	-	-	-
Receipts not reported	3,339	-	1,654		-	-	-		-	-	3,339	-	-	15,027
Real Estate Agents, Brokers, and Managers														
Total	7,941	276,650	9,928	Not applicable	6,245	251,868	8,133	Not applicable	201,240	87,138	1,696	13,627	653	14,900
Under $5,000	1,778	2,790	169		1,290	2,206	46		1,919	1,528	566	915	15	979
$5,000 under $10,000	1,153	7,571	484		1,075	7,172	456		6,906	4,036				
$10,000 under $15,000	743	8,643	221		645	7,478	115		7,380	3,702	157	1,066	44	496
$15,000 under $20,000	430	6,922	273		371	6,127	227		5,694	2,242				
$20,000 under $25,000	552	11,422	873		689	14,649	820		13,352	7,760				
$25,000 under $30,000	274	6,378	239								313	4,858	413	2,391
$30,000 under $40,000	513	15,512	846		435	12,975	614		10,434	6,423				
$40,000 under $50,000	298	10,467	811		200	8,005	280		7,752	3,707				
$50,000 under $75,000	664	37,841	1,510		644	36,468	1,510		31,756	10,964				
$75,000 under $100,000	318	26,440	1,561		318	26,440	1,561		24,933	9,285				
$100,000 under $150,000	391	48,414	726		351	43,426	705		30,289	15,619	93	6,788	181	9,668
$150,000 under $200,000														
$200,000 under $250,000	118	23,658	368		93	19,875	363		11,073	5,658				
$250,000 under $500,000	108	35,119	960		103	33,596	960		25,593	9,433				
$500,000 under $1,000,000	27	17,639	583		24	15,617	296		9,438	2,305	-	-	-	-
$1,000,000 under $5,000,000	6	11,897	74		6	11,897	74		8,784	2,276	-	-	-	-
$5,000,000 or more	1	5,937	106		1	5,937	106		5,937	2,200	-	-	-	-
Receipts not reported	567	-	124		-	-	-		-	-	567	-	-	1,366

Footnote at end of table. See text for explanatory statements and "Description of the Sample and Limitations of the Data."

ACTIVE PARTNERSHIPS

Table 11.—NUMBER OF PARTNERSHIPS, BUSINESS RECEIPTS, DEPRECIATION, INVENTORY, GROSS PROFIT, NET PROFIT, GROSS LOSS, AND NET LOSS, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

Industry and size of business receipts	Partnerships with and without net profit				Partnership with net profit						Partnership without net profit			
	Number of partnerships	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Inventory, end-of-year (Thousand dollars)	Number of partnerships	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Inventory, end-of-year (Thousand dollars)	Gross profit (Thousand dollars)	Net profit (Thousand dollars)	Number of partnerships	Gross profit (Thousand dollars)	Gross loss (Thousand dollars)	Net loss (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
FINANCE, INSURANCE, AND REAL ESTATE—Continued														
Other Finance, Insurance, and Real Estate														
Total	58,042	1,011,635	21,917	Not applicable	39,935	942,775	17,291	Not applicable	804,303	479,294	18,107	56,169	24	71,625
Under $5,000	26,705	13,477	1,266		18,747	10,507	327		10,118	19,161	7,958	2,669	20	20,431
$5,000 under $10,000	4,927	21,560	964		4,138	18,630	589		17,684	19,634	789	2,797	-	4,436
$10,000 under $15,000	3,628	32,044	1,184		3,171	27,591	702		25,629	23,102	457	4,180	-	3,021
$15,000 under $20,000	2,167	27,677	860		1,934	25,699	611		24,568	18,729	233	1,959	-	2,885
$20,000 under $25,000	1,823	33,523	761		1,625	30,513	516		28,576	20,197	242	4,199	-	1,421
$25,000 under $30,000	1,501	30,907	887		1,457	29,718	857		29,203	21,710				
$30,000 under $40,000	2,239	61,265	1,936		2,148	59,052	1,877		54,858	38,109	154	3,697	-	1,198
$40,000 under $50,000	1,597	61,215	1,612		1,534	58,946	1,233		54,453	30,184				
$50,000 under $75,000	2,188	106,627	3,036		2,066	101,509	2,249		94,190	59,581	155	6,233	-	1,984
$75,000 under $100,000	1,026	76,558	1,774		993	73,695	1,750		61,131	33,746				
$100,000 under $150,000	818	85,667	1,341		770	80,312	1,276		63,142	31,345	97	2,922	-	10,716
$150,000 under $200,000	523	72,099	995		474	68,232	931		53,946	33,016				
$200,000 under $250,000	312	54,408	1,160		277	49,934	1,157		40,721	23,339	48	7,650	4	1,410
$250,000 under $500,000	454	131,820	2,002		441	126,900	1,876		91,238	48,570				
$500,000 under $1,000,000	118	64,776	983		112	62,411	725		51,420	33,298	6	1,449	-	575
$1,000,000 under $5,000,000	52	73,520	594		45	59,741	581		52,142	18,590	7	13,307	-	3,421
$5,000,000 or more	4	64,492	34		3	59,385	34		51,284	6,983	1	5,107	-	-
Receipts not reported	7,960	-	528		-	-	-		-	-	7,960	-	-	20,127
SERVICES														
Total	171,278	9,985,284	364,684	123,450	139,851	9,214,724	249,316	107,762	7,891,183	3,447,816	31,427	601,127	1,090	135,939
Under $5,000	27,246	65,192	10,968	2,552	15,947	42,783	3,165	1,429	37,872	18,079	11,299	18,484	746	17,746
$5,000 under $10,000	20,415	150,750	16,263	4,103	15,150	112,498	7,997	2,830	99,005	45,917	5,265	32,160	36	10,390
$10,000 under $15,000	16,254	201,257	16,644	5,803	13,577	168,001	9,935	4,601	143,053	66,234	2,677	28,864	-	6,227
$15,000 under $20,000	12,958	225,228	13,994	5,429	10,876	189,225	8,721	4,359	155,242	71,738	2,082	27,229	-	6,077
$20,000 under $25,000	10,314	230,136	14,568	5,350	9,039	202,036	10,925	3,957	171,656	73,609	1,275	21,057	-	4,297
$25,000 under $30,000	8,854	242,331	15,776	4,105	7,658	209,879	10,033	3,833	176,683	78,006	1,196	25,913	-	6,093
$30,000 under $40,000	13,149	457,180	22,523	9,290	11,824	411,626	17,771	7,835	337,657	145,762	1,325	33,777	-	5,196
$40,000 under $50,000	10,796	484,225	22,778	7,641	9,955	445,927	17,158	7,341	374,022	166,962	841	29,346	308	7,381
$50,000 under $75,000	15,487	950,447	38,085	17,256	14,199	871,899	27,421	14,805	739,732	348,804	1,288	56,662	-	11,673
$75,000 under $100,000	9,945	861,469	35,115	15,043	9,333	810,973	26,944	14,410	686,855	331,625	612	43,296	-	4,596
$100,000 under $150,000	10,939	1,332,353	37,206	15,455	10,373	1,261,507	29,354	13,528	1,105,839	539,466	566	50,041	-	6,707
$150,000 under $200,000	4,559	782,410	19,000	5,195	4,442	762,174	15,204	4,990	693,294	349,895	117	16,897	-	1,820
$200,000 under $250,000	2,395	535,390	14,517	5,474	2,253	503,110	11,146	4,910	434,648	201,170	142	24,792	-	7,721
$250,000 under $500,000	3,639	1,210,677	35,191	10,612	3,344	1,114,223	21,987	9,670	937,864	392,256	295	72,499	-	14,230
$500,000 under $1,000,000	1,124	760,357	20,953	5,863	1,034	697,587	14,917	5,262	584,096	226,966	90	46,277	-	6,689
$1,000,000 under $5,000,000	530	976,807	26,203	3,940	484	897,505	12,416	3,663	745,321	259,969	46	68,529	-	7,597
$5,000,000 or more	43	519,075	4,143	339	42	513,771	4,143	339	468,344	129,657	1	5,304	-	230
Receipts not reported	2,631	-	757	-	321	-	79	-	-	1,701	2,310	-	-	11,269
Lodging Services														
Total	14,914	570,055	81,912	6,734	9,105	397,271	43,434	4,601	328,092	63,690	5,809	146,477	26	31,744
Under $5,000	3,322	8,618	3,406	61	1,328	3,988	797	2	3,939	1,105	1,994	4,161	26	3,775
$5,000 under $10,000	2,522	18,153	4,084	157	1,407	10,212	1,493	59	9,353	2,437	1,115	7,000	-	2,679
$10,000 under $15,000	1,817	22,405	4,146	215	1,210	15,106	2,104	65	13,571	3,785	607	6,479	-	1,686
$15,000 under $20,000	1,231	21,575	3,575	128	819	14,295	1,554	64	12,266	3,666	412	6,364	-	1,435
$20,000 under $25,000	1,021	23,122	4,130	429	742	17,028	2,599	311	15,728	3,911	279	5,362	-	974
$25,000 under $30,000	899	24,650	5,407	97	625	17,252	2,803	69	15,873	3,296	274	6,416	-	3,902
$30,000 under $40,000	664	23,176	3,154	196	586	20,567	2,549	179	17,752	3,995	254	9,168	-	1,772
$40,000 under $50,000	801	35,597	6,092	156	625	27,854	3,846	105	24,747	7,178				
$50,000 under $75,000	859	52,520	7,645	1,455	642	39,660	4,780	1,067	31,919	5,221	217	11,080	-	1,622
$75,000 under $100,000	607	50,918	7,603	471	428	36,651	4,596	412	31,162	6,800	179	13,110	-	2,020
$100,000 under $150,000	551	70,519	10,407	537	375	47,129	4,791	235	39,853	9,268	264	40,662	-	7,210
$150,000 under $200,000														
$200,000 under $250,000	96	22,056	2,895	298	70	15,907	1,864	71	14,313	2,239				
$250,000 under $500,000	205	67,505	6,828	1,434	143	48,160	4,236	1,226	37,916	4,912				
$500,000 under $1,000,000	65	45,585	5,329	383	40	26,733	2,346	242	22,043	2,281	25	15,143	-	1,947
$1,000,000 under $5,000,000	37	70,813	6,694	470	23	43,886	2,587	247	26,831	2,339	14	21,532	-	2,198
$5,000,000 or more	2	12,843	489	247	2	12,843	489	247	10,826	1,088	-	-	-	-
Receipts not reported	215	-	28	-	(1)	-	-	-	-	(1)	175	-	-	524

Footnote at end of table. See text for explanatory statements and "Description of the Sample and Limitations of the Data."

ACTIVE PARTNERSHIPS

Table 11.—NUMBER OF PARTNERSHIPS, BUSINESS RECEIPTS, DEPRECIATION, INVENTORY, GROSS PROFIT, NET PROFIT, GROSS LOSS, AND NET LOSS, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

Industry and size of business receipts	Partnerships with and without net profit				Partnership with net profit						Partnership without net profit			
	Number of partnerships	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Inventory, end-of-year (Thousand dollars)	Number of partnerships	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Inventory, end-of-year (Thousand dollars)	Gross profit (Thousand dollars)	Net profit (Thousand dollars)	Number of partnerships	Gross profit (Thousand dollars)	Gross loss (Thousand dollars)	Net loss (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
SERVICES—Continued														
Personal Services														
Total	35,626	1,140,075	71,566	28,140	29,475	1,027,045	54,144	26,556	770,210	231,519	6,151	86,387	46	15,601
Under $5,000	5,425	15,154	2,167	446	3,595	11,023	651	253	10,040	4,725	1,830	3,597	46	2,536
$5,000 under $10,000	6,924	50,983	6,141	411	5,336	39,619	2,606	351	36,168	17,259	1,588	10,290	-	3,110
$10,000 under $15,000	5,277	64,508	5,828	1,035	4,418	54,051	3,367	881	48,427	20,911	859	9,604	-	1,899
$15,000 under $20,000	3,390	58,035	4,219	1,032	3,014	51,757	3,132	1,013	44,917	17,487	376	5,409	-	680
$20,000 under $25,000	2,703	60,210	3,626	907	2,449	54,691	2,843	794	47,408	16,229	254	4,820	-	315
$25,000 under $30,000	1,901	51,930	3,283	1,193	1,627	44,571	2,466	1,178	37,261	10,809	274	6,626	-	812
$30,000 under $40,000	2,716	93,707	6,026	2,050	2,423	83,329	4,861	1,864	65,875	19,261	469	13,784	-	1,766
$40,000 under $50,000	1,897	84,605	5,517	2,232	1,721	76,760	4,165	2,172	59,599	16,604				
$50,000 under $75,000	2,096	126,394	7,831	3,914	1,862	112,208	5,836	3,512	83,950	23,602	254	12,554	-	1,357
$75,000 under $100,000	1,212	104,850	6,242	4,387	1,192	103,310	6,197	4,387	72,059	21,579				
$100,000 under $150,000	1,018	126,978	7,178	4,318	959	120,203	6,340	4,247	84,339	23,439				
$150,000 under $200,000	298	50,818	3,094	992	298	50,818	3,094	992	34,845	10,460	143	16,906	-	2,658
$200,000 under $250,000	244	54,283	2,710	1,239	205	45,431	2,348	1,103	32,837	7,705				
$250,000 under $500,000	329	106,534	3,897	2,050	284	92,986	3,320	1,999	58,485	14,440				
$500,000 under $1,000,000	72	46,247	1,750	1,075	67	43,061	1,582	951	24,878	3,525	5	1,185	-	97
$1,000,000 under $5,000,000	26	44,839	2,014	859	25	43,227	1,336	859	29,122	3,484	1	1,612	-	188
$5,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receipts not reported	(1)	-	(1)	-	-	-	-	-	-	-	(1)	-	-	(1)
Laundries, laundry services, and cleaning and dyeing plants														
Total	14,863	542,173	43,560	4,851	10,828	463,303	28,769	4,508	346,198	72,172	4,035	59,846	44	12,468
Under $5,000	2,055	5,765	1,690	97	977	3,203	388	64	2,995	905	1,078	2,370	44	1,764
$5,000 under $10,000	2,760	20,706	5,021	117	1,641	12,689	1,759	88	12,022	3,273	1,119	7,507	-	2,743
$10,000 under $15,000	2,286	28,160	4,418	250	1,662	20,610	2,306	238	18,526	5,202	624	7,034	-	1,499
$15,000 under $20,000	1,314	22,466	2,632	66	1,036	17,806	1,748	53	15,681	4,397	278	3,991	-	557
$20,000 under $25,000	1,074	23,975	2,215	185	918	20,556	1,644	180	17,242	4,343	333	7,234	-	944
$25,000 under $30,000	826	22,310	2,049	23	649	17,524	1,351	19	15,273	3,845				
$30,000 under $40,000	1,231	42,799	3,619	105	1,054	36,678	2,645	48	30,188	7,028	314	9,632	-	1,433
$40,000 under $50,000	900	40,226	3,496	71	763	34,133	2,215	71	27,450	5,657				
$50,000 under $75,000	841	49,320	3,486	125	724	42,573	2,277	117	33,006	6,941				
$75,000 under $100,000	528	45,806	2,534	921	528	45,806	2,534	921	31,008	7,193				
$100,000 under $150,000	606	82,628	5,124	1,089	547	75,853	4,286	1,018	51,843	8,802	246	19,576	-	3,186
$150,000 under $200,000														
$200,000 under $250,000	138	30,327	1,589	214	104	22,693	1,234	146	16,335	2,676				
$250,000 under $500,000	194	61,028	2,672	410	158	50,187	2,166	389	35,138	7,453				
$500,000 under $1,000,000	53	33,941	1,395	706	50	31,888	1,290	684	17,858	2,171	3	890	-	73
$1,000,000 under $5,000,000	18	32,716	1,604	472	17	31,104	926	472	21,633	2,286	1	1,612	-	188
$5,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receipts not reported	(1)	-	(1)	-	-	-	-	-	-	-	(1)	-	-	(1)
Beauty and barber shops, including schools														
Total	12,855	219,260	6,113	1,806	11,777	205,302	5,620	1,596	179,303	69,887	1,078	12,124	-	1,071
Under $5,000	2,266	6,542	260	130	1,876	5,864	165	72	5,446	2,962				
$5,000 under $10,000	3,225	23,673	630	157	2,991	21,942	571	151	20,236	11,860	800	4,231	-	628
$10,000 under $15,000	2,307	28,106	732	156	2,170	26,416	697	136	24,945	13,256				
$15,000 under $20,000	1,549	26,219	733	100	1,510	25,611	723	94	23,491	10,725				
$20,000 under $25,000	1,197	26,447	808	113	1,158	25,600	785	93	23,797	8,925	136	3,123	-	111
$25,000 under $30,000	626	17,116	456	75	529	14,543	337	64	12,802	3,753				
$30,000 under $40,000	664	22,917	645	203	606	20,694	599	189	17,363	5,753	78	2,403	-	99
$40,000 under $50,000	469	20,608	694	152	449	19,758	647	145	15,317	5,515				
$50,000 under $75,000	449	31,117	915	258	429	29,577	870	258	23,500	5,742	-	-	-	-
$75,000 under $100,000											(1)	(1)	-	(1)
$100,000 under $150,000	(1)	(1)	(1)	-	(1)	(1)	(1)	-	(1)	(1)	-	-	-	-
$150,000 under $200,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$200,000 under $250,000											(1)	(1)	-	(1)
$250,000 under $500,000	43	12,365	147	462	38	11,147	140	394	8,256	1,218	-	-	-	-
$500,000 under $1,000,000											-	-	-	-
$1,000,000 under $5,000,000	1	1,274	30	-	1	1,274	30	-	1,274	127	-	-	-	-
$5,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receipts not reported	(1)	-	(1)	-	-	-	-	-	-	-	(1)	-	-	(1)

Footnote at end of table. See text for explanatory statements and "Description of the Sample and Limitations of the Data."

ACTIVE PARTNERSHIPS

Table 11.—NUMBER OF PARTNERSHIPS, BUSINESS RECEIPTS, DEPRECIATION, INVENTORY, GROSS PROFIT, NET PROFIT, GROSS LOSS, AND NET LOSS, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

Industry and size of business receipts	Partnerships with and without net profit				Partnership with net profit						Partnership without net profit			
	Number of partnerships	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Inventory, end-of-year (Thousand dollars)	Number of partnerships	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Inventory, end-of-year (Thousand dollars)	Gross profit (Thousand dollars)	Net profit (Thousand dollars)	Number of partnerships	Gross profit (Thousand dollars)	Gross loss (Thousand dollars)	Net loss (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
SERVICES—Continued														
Personal Services—Continued														
Other personal services														
Total	7,908	378,642	21,893	21,483	6,870	358,440	19,755	20,452	244,709	89,460	1,038	14,417	2	2,062
Under $5,000	1,104	2,847	217	219	742	1,956	98	117	1,599	858	362	662	2	451
$5,000 under $10,000	939	6,604	490	137	704	4,988	276	112	3,910	2,126	235	1,265	-	246
$10,000 under $15,000	684	8,242	678	629	586	7,025	364	507	4,956	2,453				
$15,000 under $20,000	527	9,350	854	866	468	8,340	661	866	5,745	2,365	216	2,929	-	409
$20,000 under $25,000	432	9,788	603	609	373	8,535	414	521	6,369	2,961				
$25,000 under $30,000	449	12,504	778	1,095	449	12,504	778	1,095	9,186	3,211	-	-	-	-
$30,000 under $40,000	821	27,991	1,762	1,742	763	25,957	1,617	1,627	18,324	6,480	77	1,749	-	234
$40,000 under $50,000	528	23,771	1,327	2,009	509	22,869	1,303	1,956	16,832	5,432				
$50,000 under $75,000	962	59,344	3,853	3,631	845	51,905	3,067	3,237	36,725	12,908	(1)	(1)	-	(1)
$75,000 under $100,000	528	45,657	3,285	3,366	528	45,657	3,285	3,366	31,770	12,397	-	-	-	-
$100,000 under $150,000	529	65,097	3,762	3,289	529	65,097	3,762	3,289	46,520	17,026	-	-	-	-
$150,000 under $200,000	161	27,195	1,330	932	161	27,195	1,330	932	17,945	8,020	-	-	-	-
$200,000 under $250,000	86	19,476	1,048	879	86	19,476	1,048	879	13,370	4,747	-	-	-	-
$250,000 under $500,000	115	39,339	1,163	1,342	106	36,632	1,092	1,312	19,929	6,110	(1)	(1)	-	(1)
$500,000 under $1,000,000	16	10,588	343	351	14	9,455	280	249	5,314	1,295	2	295	-	24
$1,000,000 under $5,000,000	7	10,849	380	387	7	10,849	380	387	6,215	1,071	-	-	-	-
$5,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receipts not reported	(1)	-	(1)	-	-	-	-	-	-	-	(1)	-	-	(1)
Business Services														
Total	19,428	848,166	47,372	16,559	14,679	768,018	30,014	14,213	554,923	194,417	4,749	56,535	624	15,917
Under $5,000	5,385	11,529	2,047	393	3,372	7,996	785	112	7,308	3,616	2,013	2,974	601	3,414
$5,000 under $10,000	2,540	18,988	2,268	357	1,934	14,621	1,525	63	13,036	6,427	606	3,523	23	1,230
$10,000 under $15,000	1,602	19,769	2,408	270	1,368	16,838	1,077	97	14,594	7,340	234	2,586	-	731
$15,000 under $20,000	1,506	26,556	1,673	226	1,272	22,474	1,141	198	19,707	9,181	234	3,332	-	451
$20,000 under $25,000	1,154	25,813	2,022	340	1,036	23,321	1,677	52	21,183	10,273	255	4,158	-	1,501
$25,000 under $30,000	822	22,423	2,626	149	685	18,620	1,276	109	15,879	5,526				
$30,000 under $40,000	1,237	43,272	2,965	2,203	1,061	37,418	2,433	1,596	30,825	13,453	254	7,534	-	1,767
$40,000 under $50,000	744	33,476	1,692	1,133	666	29,765	1,574	1,073	24,597	10,574				
$50,000 under $75,000	1,076	66,462	4,337	1,688	862	53,688	2,185	1,309	43,914	14,320	332	17,164	-	1,981
$75,000 under $100,000	880	76,895	6,545	2,500	762	67,186	4,678	2,446	53,339	18,248				
$100,000 under $150,000	669	84,996	2,691	2,112	610	76,825	1,577	2,112	53,352	17,888				
$150,000 under $200,000	273	47,069	1,617	902	273	47,069	1,617	902	37,859	10,863	83	7,737	-	324
$200,000 under $250,000	164	36,517	847	1,394	154	34,277	815	1,394	21,634	6,508				
$250,000 under $500,000	353	118,106	2,657	1,318	339	113,261	2,584	1,176	68,100	24,425				
$500,000 under $1,000,000	121	80,354	3,522	709	108	71,907	2,369	709	42,968	10,405	13	4,338	-	1,157
$1,000,000 under $5,000,000	60	115,470	7,118	865	58	112,281	2,580	865	66,157	19,801	2	3,189	-	2,275
$5,000,000 or more	2	20,471	109	-	2	20,471	109	-	20,471	5,441	-	-	-	-
Receipts not reported	840	-	228	-	(1)	-	(1)	-	-	(1)	723	-	-	1,086
Automotive Services														
Total	18,283	722,498	34,462	38,680	15,216	621,732	18,077	33,378	293,803	112,544	3,067	55,674	40	9,548
Under $5,000	2,239	6,009	517	496	1,412	4,312	171	311	3,007	1,590	827	931	27	895
$5,000 under $10,000	1,700	12,746	489	452	1,309	10,096	379	362	6,792	3,625	391	1,505	13	332
$10,000 under $15,000	2,233	27,682	1,047	2,352	1,999	24,677	975	2,047	16,015	8,078	234	2,022	-	149
$15,000 under $20,000	1,896	33,141	842	1,917	1,602	28,055	649	1,409	15,946	8,110	294	2,399	-	362
$20,000 under $25,000	1,504	33,530	1,142	1,811	1,310	29,128	803	1,542	16,737	8,341	370	4,740	-	441
$25,000 under $30,000	1,270	34,673	795	1,425	1,094	29,891	664	1,320	16,925	9,097				
$30,000 under $40,000	1,978	67,718	2,339	2,372	1,763	60,549	2,001	2,026	32,561	13,895	215	2,659	-	339
$40,000 under $50,000	1,445	64,717	1,618	2,593	1,329	59,377	1,239	2,589	31,445	12,974	116	3,622	-	455
$50,000 under $75,000	1,799	110,252	3,710	6,102	1,525	93,154	2,190	5,143	43,589	16,331	373	13,035	-	2,096
$75,000 under $100,000	807	69,223	3,697	4,904	708	60,777	1,717	4,396	27,550	9,123				
$100,000 under $150,000	904	112,418	2,119	7,097	787	98,002	1,946	5,819	39,238	13,126	180	17,826	-	3,827
$150,000 under $200,000														
$200,000 under $250,000	153	34,187	2,088	1,611	134	29,639	1,317	1,412	11,146	2,255				
$250,000 under $500,000	228	74,789	9,127	3,299	184	61,263	1,189	2,912	18,829	3,752				
$500,000 under $1,000,000	40	28,106	3,220	1,668	35	24,885	2,433	1,509	11,240	1,689	5	1,555	-	131
$1,000,000 under $5,000,000	9	13,307	1,643	581	5	7,927	343	581	2,783	511	4	5,380	-	206
$5,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receipts not reported	(1)	-	(1)	-	(1)	-	(1)	-	-	(1)	(1)	-	-	(1)

Footnote at end of table. See text for explanatory statements and "Description of the Sample and Limitations of the Data."

Table 11.—NUMBER OF PARTNERSHIPS, BUSINESS RECEIPTS, DEPRECIATION, INVENTORY, GROSS PROFIT, NET PROFIT, GROSS LOSS, AND NET LOSS, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

Industry and size of business receipts	Partnerships with and without net profit				Partnership with net profit						Partnership without net profit			
	Number of partnerships	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Inventory, end-of-year (Thousand dollars)	Number of partnerships	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Inventory, end-of-year (Thousand dollars)	Gross profit (Thousand dollars)	Net profit (Thousand dollars)	Number of partnerships	Gross profit (Thousand dollars)	Gross loss (Thousand dollars)	Net loss (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
SERVICES—Continued														
Automotive Services—Continued														
Automobile repair shops														
Total	16,149	631,305	13,228	38,254	13,762	563,051	11,464	33,015	246,780	102,505	2,387	27,397	40	3,918
Under $5,000	1,632	4,680	271	495	1,080	3,445	89	310	2,252	1,143	552	476	27	436
$5,000 under $10,000	1,485	11,134	296	452	1,133	8,796	206	362	5,492	3,020	352	1,193	13	301
$10,000 under $15,000	1,959	24,301	758	2,352	1,783	22,118	699	2,047	13,472	7,443	470	3,599	-	477
$15,000 under $20,000	1,818	31,784	835	1,917	1,524	26,698	642	1,409	14,589	7,746				
$20,000 under $25,000	1,387	30,981	949	1,782	1,251	27,844	778	1,542	15,453	7,815	292	3,613	-	278
$25,000 under $30,000	1,172	31,981	686	1,310	1,016	27,778	602	1,223	15,094	8,123				
$30,000 under $40,000	1,778	60,955	1,625	2,285	1,602	54,984	1,489	1,939	27,622	12,841	234	3,258	-	328
$40,000 under $50,000	1,348	60,092	1,245	2,564	1,290	57,522	1,219	2,560	30,677	12,675				
$50,000 under $75,000	1,643	100,664	1,941	6,086	1,408	86,052	1,547	5,137	37,039	14,599	314	9,606	-	1,148
$75,000 under $100,000	709	60,817	1,063	4,904	630	54,021	971	4,396	22,263	7,880				
$100,000 under $150,000	865	106,929	1,856	7,067	748	92,513	1,683	5,789	35,900	12,812	131	5,378	-	624
$150,000 under $200,000														
$200,000 under $250,000	113	25,182	457	1,539	104	22,915	356	1,346	6,408	1,835				
$250,000 under $500,000	169	55,642	917	3,252	164	54,142	865	2,865	15,077	3,091				
$500,000 under $1,000,000	28	19,367	198	1,668	25	17,427	187	1,509	3,790	1,081	3	274	-	25
$1,000,000 under $5,000,000	4	6,796	131	581	4	6,796	131	581	1,652	401	-	-	-	-
$5,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receipts not reported	(1)	-	-	-	-	-	-	-	-	-	(1)	-	-	(1)
Other automotive services, including rentals														
Total	2,134	91,193	21,234	426	1,454	58,681	6,613	363	47,023	10,039	680	28,277	-	5,630
Under $5,000	607	1,329	246	1	509	2,167	255	1	2,055	1,052	313	767	-	490
$5,000 under $10,000	215	1,612	193	-										
$10,000 under $15,000	352	4,738	296	-	294	3,916	283	-	3,900	999	136	1,949	-	197
$15,000 under $20,000														
$20,000 under $25,000	215	5,241	302	144										
$25,000 under $30,000					337	10,817	619	213	8,822	2,853				
$30,000 under $40,000	200	6,763	714	87							97	3,023	-	466
$40,000 under $50,000	97	4,625	373	29										
$50,000 under $75,000	254	17,994	4,403	16	195	13,858	1,389	6	11,837	2,975				
$75,000 under $100,000														
$100,000 under $150,000	138	33,641	10,104	149	88	19,334	1,548	143	11,828	1,395	109	15,877	-	4,151
$150,000 under $200,000														
$200,000 under $250,000														
$250,000 under $500,000														
$500,000 under $1,000,000	12	8,739	3,022	-	10	7,458	2,246	-	7,450	608	2	1,281	-	106
$1,000,000 under $5,000,000	5	6,511	1,512	-	1	1,131	212	-	1,131	110	4	5,380	-	206
$5,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receipts not reported	(1)	-	(1)	-	(1)	-	(1)	-	-	(1)	(1)	-	-	(1)
Repair Services, Except Automotive														
Total	10,610	288,790	7,139	20,647	8,737	267,732	6,424	18,385	145,332	62,257	1,873	11,368	4	1,945
Under $5,000	2,755	6,548	432	991	1,759	4,553	236	654	3,389	1,759	996	1,002	4	532
$5,000 under $10,000	1,505	11,217	429	1,703	1,231	9,108	325	1,591	6,111	3,083	274	1,125	-	305
$10,000 under $15,000	1,177	14,764	491	1,656	1,041	13,088	433	1,317	8,994	4,689	292	2,319	-	406
$15,000 under $20,000	1,055	18,274	581	1,634	899	15,593	508	1,269	9,760	5,686				
$20,000 under $25,000	801	17,903	642	1,226	703	15,801	585	909	10,949	5,532	117	1,497	-	164
$25,000 under $30,000	493	13,717	461	916	474	13,135	457	866	7,804	3,634				
$30,000 under $40,000	669	22,862	645	1,641	611	20,862	570	1,463	13,158	5,797	117	2,901	-	208
$40,000 under $50,000	567	25,656	565	834	508	22,911	537	792	15,363	5,238				
$50,000 under $75,000	625	38,215	743	2,998	606	37,129	723	2,681	19,269	8,813	58	2,524	-	320
$75,000 under $100,000	450	38,725	828	1,883	430	37,178	810	1,883	19,265	8,044				
$100,000 under $150,000	391	52,650	988	2,512	372	50,115	908	2,307	20,305	6,657				
$150,000 under $200,000														
$200,000 under $250,000	69	17,093	226	2,055	69	17,093	226	2,055	7,969	2,115	-	-	-	-
$250,000 under $500,000											-	-	-	-
$500,000 under $1,000,000	13	8,708	105	598	13	8,708	105	598	2,514	995	-	-	-	-
$1,000,000 under $5,000,000	1	2,458	1	-	1	2,458	1	-	482	213	-	-	-	-
$5,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receipts not reported	(1)	-	(1)	-	(1)	-	-	-	-	(1)	(1)	-	-	(1)

Footnote at end of table. See text for explanatory statements and "Description of the Sample and Limitations of the Data."

ACTIVE PARTNERSHIPS

Table 11.—NUMBER OF PARTNERSHIPS, BUSINESS RECEIPTS, DEPRECIATION, INVENTORY, GROSS PROFIT, NET PROFIT, GROSS LOSS, AND NET LOSS, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

Industry and size of business receipts	Partnerships with and without net profit				Partnership with net profit						Partnership without net profit			
	Number of partnerships	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Inventory, end-of-year (Thousand dollars)	Number of partnerships	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Inventory, end-of-year (Thousand dollars)	Gross profit (Thousand dollars)	Net profit (Thousand dollars)	Number of partnerships	Gross profit (Thousand dollars)	Gross loss (Thousand dollars)	Net loss (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
SERVICES—Continued														
Recreational Services														
Total	13,466	623,049	44,463	4,418	8,393	459,652	23,487	3,646	374,728	87,815	5,073	137,954	350	40,293
Under $5,000	3,661	7,349	1,626	25	1,760	4,177	262	19	3,780	1,699	1,901	2,816	42	4,178
$5,000 under $10,000	1,625	12,004	1,662	190	1,135	8,340	944	118	7,465	2,843	490	3,177	-	1,059
$10,000 under $15,000	1,290	16,395	1,511	98	918	11,476	819	77	9,882	3,974	372	4,250	-	1,045
$15,000 under $20,000	1,115	19,359	1,762	150	704	12,281	567	103	9,460	3,491	411	5,279	-	1,872
$20,000 under $25,000	587	12,826	1,430	57	489	10,653	1,189	57	10,087	3,357	215	3,973	-	655
$25,000 under $30,000	450	12,072	1,501	163	333	8,957	802	163	7,698	3,198				
$30,000 under $40,000	1,015	35,052	3,642	202	744	25,542	1,855	164	21,150	6,507	369	9,587	308	2,804
$40,000 under $50,000	762	34,466	3,075	442	664	29,915	2,407	371	23,375	7,461				
$50,000 under $75,000	722	44,587	5,480	459	548	33,698	3,651	453	24,972	5,577	252	14,673	-	6,387
$75,000 under $100,000	318	27,892	2,758	170	240	21,041	1,624	158	16,542	5,415				
$100,000 under $150,000	372	44,718	2,910	881	255	30,990	1,826	807	25,905	6,844	175	20,095	-	2,762
$150,000 under $200,000	249	42,501	5,071	641	191	32,112	2,391	453	25,622	5,699				
$200,000 under $250,000	126	27,853	1,828	104	97	21,590	730	102	15,302	4,482	98	27,120	-	10,940
$250,000 under $500,000	193	65,909	4,010	527	124	41,796	2,180	393	30,762	4,896				
$500,000 under $1,000,000	80	56,217	1,809	185	58	40,049	1,123	138	29,931	5,356	22	13,803	-	2,559
$1,000,000 under $5,000,000	69	138,971	3,870	124	51	107,461	802	70	93,624	13,237	18	27,877	-	2,477
$5,000,000 or more	4	24,878	315	-	3	19,574	315	-	19,171	3,503	1	5,304	-	230
Receipts not reported	828	-	203	-	(1)	-	-	-	-	(1)	749	-	-	3,325
Medical and Other Health Services														
Total	19,032	1,904,146	31,736	4,494	17,724	1,857,874	29,265	4,098	1,799,944	994,010	1,308	41,095	-	7,886
Under $5,000	742	1,626	143	33	469	1,122	22	32	1,051	664				
$5,000 under $10,000	881	6,547	389	151	587	4,241	167	6	4,074	1,784	625	3,314	-	1,082
$10,000 under $15,000	728	8,961	469	110	689	8,459	451	110	7,717	3,824				
$15,000 under $20,000	547	9,786	392	283	528	9,426	327	283	8,611	4,815				
$20,000 under $25,000	588	13,105	664	283	490	10,865	447	257	9,941	4,827	215	4,371	-	838
$25,000 under $30,000	684	18,724	575	151	567	15,664	457	117	14,450	7,008				
$30,000 under $40,000	1,191	42,470	1,465	601	1,133	40,422	1,281	518	35,523	16,465	117	4,271	-	2,162
$40,000 under $50,000	1,388	62,767	2,030	251	1,329	60,015	1,258	239	57,316	32,671				
$50,000 under $75,000	2,816	176,167	3,673	599	2,758	172,639	3,493	599	165,335	97,886	78	5,156	-	189
$75,000 under $100,000	2,649	229,203	3,606	710	2,629	227,575	3,606	710	221,202	137,260				
$100,000 under $150,000	3,539	430,947	7,726	416	3,500	425,947	7,666	402	416,687	246,792				
$150,000 under $200,000	1,564	268,181	3,192	52	1,544	264,293	3,192	52	261,215	159,013				
$200,000 under $250,000	582	128,075	1,722	108	572	126,011	1,654	108	123,325	72,388	92	18,410	-	1,261
$250,000 under $500,000	676	221,490	2,772	273	661	217,402	2,731	273	212,713	105,768				
$500,000 under $1,000,000	210	140,366	1,838	284	202	135,380	1,640	203	130,693	56,619				
$1,000,000 under $5,000,000	66	102,136	850	189	61	94,818	772	189	89,223	34,156	5	5,573	-	121
$5,000,000 or more	4	43,595	101	-	4	43,595	101	-	40,868	11,684	-	-	-	-
Receipts not reported	177	-	129	-	(1)	-	-	-	-	(1)	(1)	-	-	(1)
Offices of physicians, surgeons, and oculists														
Total	10,547	1,113,766	14,984	634	10,379	1,107,817	14,886	634	1,097,450	683,493	168	5,949	-	749
Under $5,000	274	658	31	-	215	587	5	-	587	402	(1)	(1)	-	(1)
$5,000 under $10,000	236	1,641	38	-	197	1,401	29	-	1,401	619	(1)	(1)	-	(1)
$10,000 under $15,000	293	4,406	123	142	293	4,406	123	142	4,074	2,507	-	-	-	-
$15,000 under $20,000											-	-	-	-
$20,000 under $25,000	215	4,862	141	-	215	4,862	141	-	4,728	2,430	-	-	-	-
$25,000 under $30,000	215	5,963	159	-	215	5,963	159	-	5,607	2,549	-	-	-	-
$30,000 under $40,000	332	11,611	266	149	332	11,611	266	149	11,316	6,483	-	-	-	-
$40,000 under $50,000	645	29,307	532	-	645	29,307	532	-	28,906	17,678	-	-	-	-
$50,000 under $75,000	1,740	110,792	1,731	-	1,740	110,792	1,731	-	109,447	73,944	-	-	-	-
$75,000 under $100,000	2,096	182,053	2,278	143	2,076	180,425	2,278	143	179,312	117,259	(1)	(1)	-	-
$100,000 under $150,000	2,454	299,511	4,485	67	2,454	299,511	4,485	67	296,304	188,614	-	-	-	-
$150,000 under $200,000	1,158	197,649	2,209	50	1,158	197,649	2,209	50	196,771	125,154	-	-	-	-
$200,000 under $250,000	414	91,005	1,273	-	409	89,942	1,219	-	89,518	55,145	(1)	(1)	-	(1)
$250,000 under $500,000	370	120,693	1,324	40	365	119,423	1,324	40	118,061	67,564	(1)	(1)	-	(1)
$500,000 under $1,000,000	54	33,573	279	23	54	33,573	279	23	33,234	16,506	-	-	-	-
$1,000,000 under $5,000,000	11	20,042	106	20	10	18,365	106	20	18,184	6,253	(1)	(1)	-	-
$5,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receipts not reported	(1)	-	(1)	-	(1)	-	-	-	-	(1)	(1)	-	-	(1)

Footnote at end of table. See text for explanatory statements and "Description of the Sample and Limitations of the Data."

ACTIVE PARTNERSHIPS

Table 11.—NUMBER OF PARTNERSHIPS, BUSINESS RECEIPTS, DEPRECIATION, INVENTORY, GROSS PROFIT, NET PROFIT, GROSS LOSS, AND NET LOSS, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

Industry and size of business receipts	Partnerships with and without net profit				Partnership with net profit						Partnership without net profit			
	Number of partnerships	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Inventory, end-of-year (Thousand dollars)	Number of partnerships	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Inventory, end-of-year (Thousand dollars)	Gross profit (Thousand dollars)	Net profit (Thousand dollars)	Number of partnerships	Gross profit (Thousand dollars)	Gross loss (Thousand dollars)	Net loss (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
SERVICES—Continued														
Medical and Other Health Services—Continued														
Other medical and health services														
Total	8,485	790,380	16,752	3,860	7,345	750,057	14,379	3,464	702,494	310,517	1,140	35,146	-	7,137
Under $5,000	468	968	112	33	254	535	17	32	464	262				
$5,000 under $10,000	645	4,906	351	151	390	2,840	138	6	2,673	1,165	527	3,003	-	904
$10,000 under $15,000	572	6,964	447	110	533	6,462	429	110	5,821	2,542				
$15,000 under $20,000	410	7,377	291	141	391	7,017	226	141	6,433	3,590				
$20,000 under $25,000	373	8,243	523	283	275	6,003	306	257	5,213	2,397	215	4,371	-	838
$25,000 under $30,000	469	12,761	416	151	352	9,701	298	117	8,843	4,459				
$30,000 under $40,000	859	30,859	1,199	452	801	28,811	1,015	369	24,207	9,982	117	4,271	-	2,162
$40,000 under $50,000	743	33,460	1,498	251	684	30,708	726	239	28,410	14,993				
$50,000 under $75,000	1,076	65,375	1,942	599	1,018	61,847	1,762	599	55,888	23,942				
$75,000 under $100,000	553	47,150	1,328	567	553	47,150	1,328	567	41,890	20,001	117	11,891	-	715
$100,000 under $150,000	1,085	131,436	3,241	349	1,046	126,436	3,181	335	120,383	58,178				
$150,000 under $200,000	406	70,532	983	2	386	66,644	983	2	64,444	33,859				
$200,000 under $250,000	168	37,070	449	108	163	36,069	435	108	33,807	17,243				
$250,000 under $500,000	306	100,797	1,448	233	296	97,979	1,407	233	94,652	38,204	23	7,714	-	629
$500,000 under $1,000,000	156	106,793	1,559	261	148	101,807	1,361	180	97,459	40,113				
$1,000,000 under $5,000,000	55	82,094	744	169	51	76,453	666	169	71,039	27,903	4	3,896	-	121
$5,000,000 or more	4	43,595	101	-	4	43,595	101	-	40,868	11,684	-	-	-	-
Receipts not reported	(1)	-	(1)	-	-	-	-	-	-	-	(1)	-	-	(1)
Legal Service														
Total	22,071	2,132,287	24,356	-	20,804	2,106,599	23,921	-	2,078,229	1,166,820	1,267	25,617	-	3,100
Under $5,000	1,412	3,108	171	-	826	2,176	62	-	2,152	1,239	703	1,861	-	1,020
$5,000 under $10,000	957	7,162	142	-	840	6,180	93	-	6,180	3,727				
$10,000 under $15,000	977	12,485	262	-	879	11,214	240	-	11,214	6,465				
$15,000 under $20,000	1,251	21,745	434	-	1,192	20,706	411	-	20,355	11,568	235	4,283	-	518
$20,000 under $25,000	997	22,251	397	-	958	21,351	395	-	21,068	10,981				
$25,000 under $30,000	1,348	36,737	593	-	1,309	35,646	591	-	35,633	22,046				
$30,000 under $40,000	2,350	81,693	1,413	-	2,233	77,780	1,386	-	77,558	46,190				
$40,000 under $50,000	2,033	91,102	1,377	-	1,994	89,280	1,369	-	88,096	49,659	234	11,693	-	383
$50,000 under $75,000	3,421	208,344	2,533	-	3,382	205,912	2,465	-	204,662	123,583				
$75,000 under $100,000	1,648	143,944	1,811	-	1,609	140,418	1,753	-	138,683	78,704				
$100,000 under $150,000	2,370	283,934	3,253	-	2,370	283,934	3,253	-	280,710	155,407	-	-	-	-
$150,000 under $200,000	1,158	199,185	1,913	-	1,158	199,185	1,913	-	194,232	109,886	-	-	-	-
$200,000 under $250,000	576	131,233	1,209	-	576	131,233	1,209	-	129,510	73,950	-	-	-	-
$250,000 under $500,000	1,027	343,586	3,508	-	1,012	338,016	3,508	-	331,995	181,397	(1)	(1)	-	(1)
$500,000 under $1,000,000	307	210,025	2,100	-	306	209,160	2,087	-	206,594	115,754	1	865	-	-
$1,000,000 under $5,000,000	153	284,917	2,691	-	152	283,572	2,678	-	278,751	149,572	1	1,345	-	-
$5,000,000 or more	8	50,836	508	-	8	50,836	508	-	50,836	26,692	-	-	-	-
Receipts not reported	(1)	-	(1)	-	-	-	-	-	-	-	(1)	-	-	(1)
Engineering and Architectural Services														
Total	5,985	752,580	7,628	1,487	5,115	718,735	7,247	1,486	584,196	174,012	870	28,114	-	6,069
Under $5,000	547	1,262	38	-	254	665	15	-	605	322				
$5,000 under $10,000	391	2,905	102	-	313	2,311	87	-	2,311	1,362	410	1,624	-	235
$10,000 under $15,000	332	4,084	84	-	332	4,084	84	-	3,947	2,612				
$15,000 under $20,000	352	6,040	35	-	313	5,379	28	-	5,182	3,354				
$20,000 under $25,000	332	7,599	169	31	274	6,289	125	31	6,235	3,366	82	1,914	-	329
$25,000 under $30,000	298	8,267	96	-	274	7,571	87	-	7,418	3,916				
$30,000 under $40,000	430	15,064	136	-	391	13,593	134	-	13,315	6,229				
$40,000 under $50,000	318	14,259	191	-	298	13,428	190	-	12,862	5,839				
$50,000 under $75,000	685	42,855	497	41	665	41,553	497	41	40,176	17,145	137	8,074	-	1,492
$75,000 under $100,000	508	44,071	615	-	469	41,089	553	-	34,553	13,938				
$100,000 under $150,000	488	59,708	802	-	469	56,918	799	-	52,503	19,984				
$150,000 under $200,000	342	58,925	842	-	342	58,925	842	-	57,171	20,292				
$200,000 under $250,000	177	39,571	515	228	172	38,475	506	228	32,557	10,154				
$250,000 under $500,000	339	121,196	1,271	1	309	110,224	1,124	1	98,244	24,917	45	14,481	-	1,472
$500,000 under $1,000,000	141	96,469	847	558	131	89,947	800	557	68,908	14,876				
$1,000,000 under $5,000,000	80	148,894	991	536	79	146,873	986	536	107,078	19,395	1	2,021	-	132
$5,000,000 or more	10	81,411	389	92	10	81,411	389	92	41,131	6,220	-	-	-	-
Receipts not reported	215	-	8	-	(1)	-	(1)	-	-	(1)	195	-	-	2,409

Footnote at end of table. See text for explanatory statements and "Description of the Sample and Limitations of the Data."

ACTIVE PARTNERSHIPS

Table 11.—NUMBER OF PARTNERSHIPS, BUSINESS RECEIPTS, DEPRECIATION, INVENTORY, GROSS PROFIT, NET PROFIT, GROSS LOSS, AND NET LOSS, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

Industry and size of business receipts	Partnerships with and without net profit				Partnership with net profit						Partnership without net profit			
	Number of partnerships	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Inventory, end-of-year (Thousand dollars)	Number of partnerships	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Inventory, end-of-year (Thousand dollars)	Gross profit (Thousand dollars)	Net profit (Thousand dollars)	Number of partnerships	Gross profit (Thousand dollars)	Gross loss (Thousand dollars)	Net loss (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
SERVICES—Continued														
Accounting, Auditing, and Bookkeeping Services														
Total	9,115	925,892	11,794	485	8,519	916,841	11,502	476	906,062	338,525	596	9,002	-	2,054
Under $5,000	957	2,146	185	9	703	1,707	123	-	1,699	825	371	1,375	-	872
$5,000 under $10,000	685	5,429	277	231	568	4,444	219	231	4,358	2,052				
$10,000 under $15,000	606	7,559	255	-	547	6,795	243	-	6,795	3,819	103	1,563	-	652
$15,000 under $20,000	420	7,349	299	-	376	6,550	278	-	6,550	3,181				
$20,000 under $25,000	489	10,811	204	-	469	10,334	194	-	10,093	5,976				
$25,000 under $30,000	508	14,096	387	-	489	13,530	378	-	13,524	7,098	79	2,603	-	476
$30,000 under $40,000	704	25,145	663	-	684	24,543	626	-	24,516	11,027				
$40,000 under $50,000	821	36,688	590	-	801	35,730	542	-	35,730	18,278				
$50,000 under $75,000	1,310	79,289	1,441	-	1,271	76,896	1,406	-	76,584	34,113	(1)	(1)	-	(1)
$75,000 under $100,000	827	72,340	1,312	18	827	72,340	1,312	18	69,215	31,623	-	-	-	-
$100,000 under $150,000	862	105,222	1,288	190	862	105,222	1,288	190	104,468	43,327	-	-	-	-
$150,000 under $200,000	352	60,651	736	-	352	60,651	736	-	60,651	25,628	-	-	-	-
$200,000 under $250,000	237	52,816	531	17	233	51,748	531	17	50,049	20,629	(1)	(1)	-	-
$250,000 under $500,000	209	67,887	703	-	209	67,887	703	-	67,018	24,131	-	-	-	-
$500,000 under $1,000,000	64	40,611	368	20	64	40,611	368	20	40,004	14,186	-	-	-	-
$1,000,000 under $5,000,000	27	52,812	318	-	27	52,812	318	-	49,767	17,001	-	-	-	-
$5,000,000 or more	13	285,041	2,232	-	13	285,041	2,232	-	285,041	75,029	-	-	-	-
Receipts not reported	(1)	-	(1)	-	(1)	-	(1)	-	-	(1)	-	-	-	-
Other Services														
Total	2,748	77,746	2,256	1,806	2,084	73,225	1,801	923	55,664	22,207	664	2,904	-	1,782
Under $5,000	801	1,843	236	98	469	1,064	41	46	902	535	332	720	-	655
$5,000 under $10,000	685	4,616	280	451	490	3,326	159	49	3,157	1,318	195	962	-	400
$10,000 under $15,000	215	2,645	143	67	333	4,922	268	27	4,385	1,936	77	882	-	295
$15,000 under $20,000	195	3,368	182	59										
$20,000 under $25,000	319	8,008	194	277	300	7,617	120	15	6,445	3,194	(1)	(1)	-	(1)
$25,000 under $30,000											-	-	-	-
$30,000 under $40,000	215	7,913	106	25	215	7,913	106	25	6,316	3,429	-	-	-	-
$40,000 under $50,000											-	-	-	-
$50,000 under $75,000	215	24,113	672	-	215	24,113	672	-	18,825	7,892	-	-	-	-
$75,000 under $100,000											-	-	-	-
$100,000 under $150,000											-	-	-	-
$150,000 under $200,000	51	15,381	364	110	50	14,934	358	110	9,808	2,363	-	-	-	-
$200,000 under $250,000											(1)	(1)	-	(1)
$250,000 under $500,000	11	7,669	65	403	10	7,146	64	335	4,323	1,280	1	187	-	8
$500,000 under $1,000,000	2	2,190	13	316	2	2,190	13	316	1,503	260	-	-	-	-
$1,000,000 under $5,000,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$5,000,000 or more	(1)	-	(1)	-	-	-	-	-	-	-	(1)	-	-	(1)
Receipts not reported														
NATURE OF BUSINESS NOT ALLOCABLE														
Total	5,120	96,587	2,392	3,856	3,432	87,204	1,961	3,624	60,092	32,258	1,688	4,262	81	2,205
Under $5,000	1,563	2,836	152	122	1,191	2,375	35	62	2,118	1,717				
$5,000 under $10,000	469	3,358	58	123	449	3,237	58	17	2,502	2,033	491	1,264	81	515
$10,000 under $15,000	411	4,990	222	99	332	4,102	174	36	3,431	2,176				
$15,000 under $20,000	215	3,759	234	7	195	3,410	77	7	2,884	1,243				
$20,000 under $25,000	313	7,483	276	40	294	7,069	265	37	5,883	2,720				
$25,000 under $30,000											97	1,537	-	104
$30,000 under $40,000	274	9,350	77	78	318	11,954	408	90	8,148	3,275				
$40,000 under $50,000	122	5,521	349	12										
$50,000 under $75,000	195	12,851	372	230	195	12,851	372	230	9,229	4,518	-	-	-	-
$75,000 under $100,000											-	-	-	-
$100,000 under $150,000	195	26,614	388	401	195	26,614	388	401	19,256	12,297	-	-	-	-
$150,000 under $200,000											-	-	-	-
$200,000 under $250,000	49	14,731	135	2,516	44	13,270	135	2,516	5,688	1,394	-	-	-	-
$250,000 under $500,000											(1)	(1)	-	-
$500,000 under $1,000,000	4	2,322	49	228	4	2,322	49	228	953	321	-	-	-	-
$1,000,000 under $5,000,000	1	2,772	-	-	-	-	-	-	-	-	1	-	-	-
$5,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receipts not reported	1,309	-	80	-	215	-	-	-	-	564	1,094	-	-	1,586

[1]Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.
NOTE: See text for explanatory statements and "Description of the Sample and Limitations of the Data."
Partnerships without net profit include 4,352 partnerships with neither net profit nor net loss.

ACTIVE PARTNERSHIPS

Table 12.—NUMBER OF PARTNERSHIPS, BUSINESS RECEIPTS, DEPRECIATION, INVENTORY, GROSS PROFIT, NET PROFIT, GROSS LOSS, AND NET LOSS, BY SELECTED INDUSTRIES AND SIZE OF NET PROFIT OR NET LOSS

Industry and size of net profit or net loss	Partnerships with net profit						Partnerships without net profit					
	Number of partnerships	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Inventory, end-of-year (Thousand dollars)	Gross profit (Thousand dollars)	Net profit (Thousand dollars)	Number of partnerships	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Gross profit (Thousand dollars)	Gross loss (Thousand dollars)	Net loss (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
ALL INDUSTRIES												
Total	727,725	65,217,119	1,575,740	4,414,715	26,114,781	9,745,507	[1]211,241	8,195,545	602,553	2,808,865	75,911	1,056,885
Under $1,000	114,047	1,585,577	82,302	152,893	638,354	51,144	95,488	1,510,448	73,677	531,325	852	35,036
$1,000 under $2,000	78,089	1,737,809	76,392	153,229	686,200	115,053	37,052	858,576	53,968	317,609	1,267	53,390
$2,000 under $3,000	60,669	1,768,975	77,872	148,399	678,898	150,199	20,050	613,494	43,891	223,039	1,532	49,175
$3,000 under $4,000	50,472	1,831,303	71,899	166,826	703,305	175,939	12,283	504,693	36,162	172,879	2,158	42,639
$4,000 under $5,000	41,339	1,736,678	60,273	138,524	645,157	185,285	8,170	384,063	27,255	130,793	1,455	36,634
$5,000 under $10,000	150,398	8,859,067	260,595	736,016	3,242,379	1,095,361	19,133	1,160,521	86,879	390,052	7,065	133,275
$10,000 under $15,000	79,850	7,363,724	177,838	580,769	2,583,013	975,449	6,944	652,716	45,656	213,430	5,329	84,685
$15,000 under $20,000	43,774	5,608,584	130,133	414,548	1,945,713	755,180	3,484	361,298	33,931	128,170	3,641	60,019
$20,000 under $25,000	27,596	4,394,782	96,615	337,773	1,582,274	615,012	1,998	250,343	22,847	86,536	1,857	44,782
$25,000 under $50,000	49,281	11,479,214	235,556	769,246	4,262,748	1,695,456	3,884	685,375	59,359	221,409	9,994	133,555
$50,000 under $100,000	22,189	8,048,154	140,804	440,366	3,369,315	1,513,155	1,513	427,189	48,435	145,120	7,781	103,162
$100,000 under $150,000	5,525	3,061,938	48,829	139,356	1,423,682	664,415	628	243,875	23,678	77,206	4,240	75,087
$150,000 under $200,000	1,777	1,380,856	21,953	67,172	669,872	307,061	226	102,472	9,977	39,553	3,085	39,236
$200,000 under $250,000	840	902,556	13,018	34,120	401,306	185,382	134	99,411	10,153	30,121	2,305	30,441
$250,000 under $500,000	1,235	1,816,336	22,917	74,762	929,555	417,613	183	185,246	10,154	70,665	10,412	65,104
$500,000 or more	644	3,641,566	58,744	60,716	2,353,010	843,803	71	155,825	16,531	30,958	12,938	70,665
AGRICULTURE, FORESTRY, AND FISHERIES												
Total	103,746	3,802,428	250,647	267,821	2,080,919	784,410	32,786	807,292	95,000	351,388	19,111	174,617
Under $1,000	15,717	149,715	15,749	6,797	75,823	7,972	11,884	115,034	13,036	60,571	253	5,070
$1,000 under $2,000	14,645	167,071	14,868	12,997	88,821	21,538	6,056	78,070	9,721	35,861	554	8,654
$2,000 under $3,000	12,334	212,474	17,660	12,427	107,329	30,646	3,901	55,558	7,370	28,620	878	9,693
$3,000 under $4,000	9,423	187,584	16,731	16,812	100,754	32,958	2,256	54,363	5,412	20,097	488	7,789
$4,000 under $5,000	7,042	157,040	12,475	8,425	82,053	31,429	1,544	43,210	4,150	20,370	492	6,903
$5,000 under $10,000	22,663	732,453	52,852	57,029	401,424	161,953	3,479	110,594	13,803	46,578	2,391	24,113
$10,000 under $15,000	9,429	512,341	31,930	42,664	283,909	114,725	1,458	65,498	8,229	31,377	1,786	17,450
$15,000 under $20,000	4,251	306,215	19,581	21,969	171,876	73,655	870	76,556	5,882	29,084	1,408	14,831
$20,000 under $25,000	2,698	265,338	15,941	15,822	150,258	60,302	271	19,303	2,859	9,173	615	6,205
$25,000 under $50,000	4,255	615,572	31,995	42,811	362,463	144,658	703	79,471	9,772	26,901	4,799	24,043
$50,000 under $100,000	1,069	309,781	14,834	21,717	179,044	71,140	261	55,947	5,266	18,414	2,417	18,066
$100,000 under $150,000	143	98,956	3,627	4,696	36,656	16,518	43	13,346	1,103	5,695	1,667	4,815
$150,000 under $200,000	34	23,924	1,016	1,319	13,811	5,550	10	10,098	491	6,005	112	1,657
$200,000 under $250,000	31	20,403	695	204	13,044	6,614	23	12,726	1,384	2,576	1,251	5,049
$250,000 under $500,000	11	32,134	485	2,132	10,805	3,892	6	10,482	432	3,297	-	2,056
$500,000 or more	1	11,427	208	-	2,849	860	21	7,036	6,090	6,769	-	18,223
Farms												
Total	96,722	3,196,212	229,855	241,014	1,827,686	708,987	30,188	691,787	86,804	311,482	18,763	162,741
Under $1,000	14,457	123,354	14,317	6,274	65,861	7,353	10,859	104,829	12,063	54,196	248	4,673
$1,000 under $2,000	14,008	148,216	14,149	8,899	81,465	20,599	5,528	66,998	9,103	31,953	540	7,911
$2,000 under $3,000	11,646	197,948	16,871	12,318	101,168	28,931	3,699	49,685	7,006	27,061	852	9,192
$3,000 under $4,000	9,061	167,910	15,548	16,288	90,204	31,679	2,048	39,720	4,893	17,083	488	7,067
$4,000 under $5,000	6,736	142,609	12,048	8,264	75,217	30,076	1,395	30,987	3,605	14,392	443	6,220
$5,000 under $10,000	21,232	641,931	49,161	55,653	358,070	151,648	3,226	90,391	12,021	40,106	2,325	22,481
$10,000 under $15,000	8,637	440,100	28,702	41,197	250,955	105,116	1,363	58,244	7,815	28,508	1,760	16,300
$15,000 under $20,000	3,737	247,535	17,514	19,372	147,613	64,482	818	69,237	5,623	27,562	1,408	13,959
$20,000 under $25,000	2,435	219,516	13,926	13,969	129,235	54,490	249	16,602	2,649	8,647	615	5,727
$25,000 under $50,000	3,623	497,639	29,446	39,802	307,017	122,258	677	72,982	8,236	23,816	4,799	23,207
$50,000 under $100,000	959	233,149	12,895	13,557	153,476	63,558	231	46,571	4,426	16,048	2,391	15,789
$100,000 under $150,000	125	65,991	3,317	3,776	31,966	14,324						
$150,000 under $200,000	26	19,049	683	1,267	11,011	4,312	69	28,023	2,851	12,044	2,894	10,346
$200,000 under $250,000	31	20,403	695	204	13,044	6,614						
$250,000 under $500,000	8	19,435	375	174	8,535	2,687	5	10,482	423	3,297	-	1,646
$500,000 or more	1	11,427	208	-	2,849	860	21	7,036	6,090	6,769	-	18,223
Other Agriculture, Forestry, and Fisheries												
Total	7,024	606,216	20,792	26,807	253,233	75,423	2,598	115,505	8,196	39,906	348	11,876
Under $1,000	1,260	26,361	1,432	523	9,962	619	1,025	10,205	973	6,375	5	397
$1,000 under $2,000	637	18,855	719	4,098	7,356	939	528	11,072	618	3,908	14	743
$2,000 under $3,000	688	14,526	789	109	6,161	1,715	202	5,873	364	1,559	26	501
$3,000 under $4,000	362	19,674	1,183	524	10,550	1,279	208	14,643	519	3,014	-	722
$4,000 under $5,000	306	14,431	427	161	6,836	1,353	149	12,223	545	5,978	49	683
$5,000 under $10,000	1,431	90,522	3,691	1,376	43,354	10,305	253	20,203	1,782	6,472	66	1,632
$10,000 under $15,000	792	72,241	3,228	1,467	32,954	9,609						
$15,000 under $20,000	514	58,680	2,067	2,597	24,263	9,173	195	23,763	2,419	8,002	26	3,336
$20,000 under $25,000	263	45,822	2,015	1,853	21,023	5,812						
$25,000 under $50,000	632	117,933	2,549	3,009	55,446	22,400						
$50,000 under $100,000	110	76,632	1,939	8,160	25,568	7,582						
$100,000 under $150,000	18	32,965	310	920	4,690	2,194	34	13,424	928	2,819	162	2,788
$150,000 under $200,000	8	4,875	333	52	2,800	1,238						
$200,000 under $250,000	-	-	-	-	-	-	3	4,099	39	1,779	-	664
$250,000 under $500,000	3	12,699	110	1,958	2,270	1,205	1	-	9	-	-	410
$500,000 or more	-	-	-	-	-	-	-	-	-	-	-	-

Footnotes at end of table. See text for explanatory statements and "Description of the Sample and Limitations of the Data."

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ACTIVE PARTNERSHIPS

Table 12.—NUMBER OF PARTNERSHIPS, BUSINESS RECEIPTS, DEPRECIATION, INVENTORY, GROSS PROFIT, NET PROFIT, GROSS LOSS, AND NET LOSS, BY SELECTED INDUSTRIES AND SIZE OF NET PROFIT OR NET LOSS—Continued

Industry and size of net profit or net loss	Partnerships with net profit						Partnerships without net profit					
	Number of partnerships	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Inventory, end-of-year (Thousand dollars)	Gross profit (Thousand dollars)	Net profit (Thousand dollars)	Number of partnerships	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Gross profit (Thousand dollars)	Gross loss (Thousand dollars)	Net loss (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
MINING												
Total	8,903	767,011	64,235	7,037	360,141	111,670	7,036	217,831	35,528	77,275	17,693	119,895
Under $1,000	2,514	15,266	2,033	91	7,372	895	2,093	14,910	1,835	7,607	21	745
$1,000 under $2,000	1,180	28,687	2,372	-	10,475	1,661	782	6,576	1,013	2,191	135	1,181
$2,000 under $3,000	708	14,881	1,301	-	8,512	1,806	519	7,814	1,209	2,636	40	1,299
$3,000 under $4,000	462	20,707	2,021	257	10,796	1,593	414	11,577	1,811	5,115	116	1,420
$4,000 under $5,000	537	21,749	1,556	-	10,936	2,451	410	9,698	1,619	3,291	148	1,854
$5,000 under $10,000	1,289	61,975	4,792	320	32,076	9,416	894	23,030	4,184	8,988	1,285	6,411
$10,000 under $15,000	646	46,522	3,637	342	24,647	7,920	518	9,877	2,177	3,650	1,679	6,496
$15,000 under $20,000	446	46,853	3,493	292	22,657	7,630	322	12,153	1,994	3,444	416	5,589
$20,000 under $25,000	296	48,444	4,486	74	24,602	6,502	176	2,680	731	576	949	3,747
$25,000 under $50,000	429	105,830	9,407	884	48,095	15,249	365	40,340	5,651	16,565	1,422	13,375
$50,000 under $100,000	237	109,801	8,184	1,208	48,581	16,791	226	26,083	3,308	6,772	2,054	16,072
$100,000 under $150,000	78	49,117	3,382	443	23,252	9,163	135	12,069	3,591	5,064	1,051	16,280
$150,000 under $200,000	24	26,205	2,531	80	12,739	4,285	122	7,283	1,399	3,176	1,604	20,902
$200,000 under $250,000	19	22,690	1,619	183	10,399	4,090	22	7,390	866	999	-	5,414
$250,000 under $500,000	26	45,938	2,825	960	29,048	9,202	28	15,677	2,600	5,410	5,584	9,871
$500,000 or more	12	102,346	10,596	1,903	35,954	13,016	10	10,674	1,540	1,791	1,189	9,239
Crude Petroleum and Natural Gas												
Total	5,955	384,084	34,039	1,356	203,678	64,666	5,324	159,854	26,486	55,571	17,344	104,030
Under $1,000	2,254	9,019	1,478	12	5,086	820	1,466	6,372	1,287	3,515	20	496
$1,000 under $2,000	802	16,238	1,456	-	6,169	1,119	645	3,860	869	1,414	114	983
$2,000 under $3,000	449	7,382	769	-	4,634	1,130	338	5,241	1,028	2,260	31	860
$3,000 under $4,000	267	12,951	1,327	257	6,866	906	276	7,734	1,236	3,417	116	943
$4,000 under $5,000	217	6,821	702	-	4,750	979	254	5,043	702	1,339	114	1,171
$5,000 under $10,000	736	34,235	2,738	317	17,755	5,413	693	15,870	2,896	5,340	1,214	5,062
$10,000 under $15,000	378	17,669	1,833	-	11,622	4,664	494	8,714	2,024	2,926	1,679	6,208
$15,000 under $20,000	216	23,772	1,647	188	12,342	3,740	280	7,830	1,694	2,135	416	4,800
$20,000 under $25,000	197	30,390	2,742	-	17,254	4,441	418	28,157	4,126	12,858	2,158	13,311
$25,000 under $50,000	229	58,990	5,128	217	26,102	7,993						
$50,000 under $100,000	107	48,476	3,457	102	22,555	7,796	165	22,788	2,923	6,037	2,054	11,609
$100,000 under $150,000	47	25,517	1,913	100	14,000	5,391	235	14,504	2,695	6,130	2,655	34,063
$150,000 under $200,000	14	12,292	1,394	-	7,650	2,495						
$200,000 under $250,000	13	12,291	941	-	6,275	2,770	22	7,390	866	999	-	5,414
$250,000 under $500,000	21	35,264	2,529	163	24,757	7,349	28	15,677	2,600	5,410	5,584	9,871
$500,000 or more	8	32,777	3,985	-	15,861	7,660	10	10,674	1,540	1,791	1,189	9,239
Other Mining, Including Quarrying												
Total	2,948	382,927	30,196	5,681	156,463	47,004	1,712	57,977	9,042	21,704	349	15,865
Under $1,000	260	6,247	555	79	2,286	75	764	11,254	692	4,869	22	447
$1,000 under $2,000	378	12,449	916	-	4,306	542						
$2,000 under $3,000	259	7,499	532	-	3,878	676	181	2,573	181	376	9	439
$3,000 under $4,000	195	7,756	694	-	3,930	687	294	8,498	1,492	3,650	34	1,160
$4,000 under $5,000	320	14,928	854	-	6,186	1,472						
$5,000 under $10,000	553	27,740	2,054	3	14,321	4,003	201	7,160	1,288	3,648	71	1,349
$10,000 under $15,000	268	28,853	1,804	342	13,025	3,256	66	5,486	453	2,033	-	1,077
$15,000 under $20,000	230	23,081	1,846	104	10,315	3,890						
$20,000 under $25,000	299	64,894	6,023	741	29,341	9,317	123	14,863	2,256	4,283	213	3,811
$25,000 under $50,000												
$50,000 under $100,000	130	61,325	4,727	1,106	26,026	8,995	83	8,143	2,680	2,845	-	7,582
$100,000 under $150,000	31	23,600	1,469	343	9,252	3,772						
$150,000 under $200,000	10	13,913	1,137	80	5,089	1,790						
$200,000 under $250,000	6	10,399	678	183	4,124	1,320	-	-	-	-	-	-
$250,000 under $500,000	5	10,674	296	797	4,291	1,853	-	-	-	-	-	-
$500,000 or more	4	69,569	6,611	1,903	20,093	5,356	-	-	-	-	-	-
CONSTRUCTION												
Total	51,869	6,194,163	134,619	204,420	1,546,228	770,283	10,421	1,238,405	30,758	143,701	24,194	80,003
Under $1,000	4,073	85,272	3,293	6,727	24,148	1,880	4,580	287,541	3,293	29,536	125	1,608
$1,000 under $2,000	3,029	100,251	3,580	5,707	25,345	4,585	1,798	91,499	3,043	25,500	122	2,614
$2,000 under $3,000	3,183	115,070	3,709	4,411	30,641	8,007	928	53,499	2,255	13,220	134	2,313
$3,000 under $4,000	3,135	111,052	3,567	4,699	32,379	10,990	681	51,627	2,152	12,301	940	2,397
$4,000 under $5,000	2,697	122,114	4,014	5,223	39,328	12,197	328	21,503	640	2,994	70	1,467
$5,000 under $10,000	14,181	712,403	17,772	38,056	229,912	105,418	917	108,458	3,019	12,953	980	6,614
$10,000 under $15,000	9,175	685,369	16,051	33,602	216,040	112,630	444	71,000	2,913	9,294	772	5,674
$15,000 under $20,000	4,847	548,230	12,047	19,234	155,931	83,059	214	40,661	2,114	4,648	779	3,745
$20,000 under $25,000	2,438	410,542	7,328	14,289	106,961	54,335	116	41,086	957	3,927	10	2,698
$25,000 under $50,000	3,724	1,033,778	19,506	31,868	243,533	123,921	178	88,013	1,886	10,395	602	6,123
$50,000 under $100,000	962	696,464	11,877	25,764	130,955	64,390	145	101,963	4,299	8,905	1,953	10,629
$100,000 under $150,000	193	240,961	3,874	5,189	44,995	23,107	29	47,576	1,220	3,173	964	3,478
$150,000 under $200,000	62	118,895	2,167	6,544	21,841	10,399	11	22,284	1,074	1,128	695	1,890
$200,000 under $250,000	36	83,713	1,783	385	13,728	7,883	18	42,851	689	2,346	1,048	3,945
$250,000 under $500,000	73	217,165	3,327	1,803	45,291	24,357	20	78,285	831	2,697	4,008	7,274
$500,000 or more	61	912,884	20,724	919	185,200	123,125	14	90,559	373	684	10,992	17,534

Footnotes at end of table. See text for explanatory statements and "Description of the Sample and Limitations of the Data."

ACTIVE PARTNERSHIPS

Table 12.—NUMBER OF PARTNERSHIPS, BUSINESS RECEIPTS, DEPRECIATION, INVENTORY, GROSS PROFIT, NET PROFIT, GROSS LOSS, AND NET LOSS, BY SELECTED INDUSTRIES AND SIZE OF NET PROFIT OR NET LOSS—Continued

Industry and size of net profit or net loss	Partnerships with net profit						Partnerships without net profit					
	Number of partnerships	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Inventory, end-of-year (Thousand dollars)	Gross profit (Thousand dollars)	Net profit (Thousand dollars)	Number of partnerships	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Gross profit (Thousand dollars)	Gross loss (Thousand dollars)	Net loss (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
CONSTRUCTION--Continued												
General Contractors												
Total	15,389	3,634,593	71,483	116,724	716,793	357,562	4,092	924,812	19,926	75,597	20,215	56,817
Under $1,000	1,105	39,800	1,848	5,453	7,802	528	1,395	207,742	714	8,853	64	553
$1,000 under $2,000	831	41,238	1,846	3,136	8,676	1,307	747	51,901	1,918	11,666	103	1,127
$2,000 under $3,000	1,144	58,187	1,168	2,044	12,760	2,809	373	25,794	1,146	5,837	45	958
$3,000 under $4,000	1,001	52,787	1,066	3,393	9,818	3,534	367	35,610	1,242	5,764	968	1,391
$4,000 under $5,000	849	64,974	1,897	2,667	17,860	3,794						
$5,000 under $10,000	3,332	257,129	5,030	14,977	60,008	24,995	467	74,211	1,695	7,209	529	3,471
$10,000 under $15,000	2,393	295,778	7,293	19,012	65,765	29,310	241	52,271	2,309	6,884	250	3,090
$15,000 under $20,000	1,427	249,724	3,976	12,488	48,345	24,593	144	29,685	1,282	2,157	779	2,508
$20,000 under $25,000	835	185,524	3,018	8,395	37,651	18,518	176	102,098	2,259	10,879	612	5,261
$25,000 under $50,000	1,567	586,457	11,226	17,441	114,179	53,642						
$50,000 under $100,000	612	491,428	7,830	19,023	79,285	41,103	100	84,249	3,333	6,965	1,391	7,291
$100,000 under $150,000	127	173,577	3,106	3,200	31,675	15,376	26	42,394	1,188	2,730	757	3,071
$150,000 under $200,000	37	88,276	1,581	3,415	14,394	6,274	9	15,597	997	926	534	1,546
$200,000 under $250,000	22	59,548	1,086	308	8,946	4,952	16	40,292	639	2,346	817	3,478
$250,000 under $500,000	56	177,817	2,992	1,735	36,152	18,958	20	78,285	831	2,697	4,008	7,274
$500,000 or more	51	812,349	16,520	37	163,477	107,869	11	84,683	373	684	9,358	15,798
Special Trade Contractors												
Total	32,584	2,365,271	57,081	85,175	763,163	374,836	5,158	287,336	9,802	62,093	3,033	19,519
Under $1,000	2,596	38,500	1,285	1,212	14,514	1,185	2,697	73,730	2,421	18,627	33	905
$1,000 under $2,000	1,802	47,620	1,258	2,553	14,215	2,678	816	35,252	1,029	13,078	17	1,150
$2,000 under $3,000	1,707	52,799	2,224	2,060	16,011	4,383	433	23,793	999	6,462	89	1,042
$3,000 under $4,000	1,836	52,832	2,174	1,259	20,405	6,430	276	24,533	913	6,995	-	1,014
$4,000 under $5,000	1,575	50,662	1,793	2,533	19,019	7,155	210	11,382	421	1,932	38	931
$5,000 under $10,000	9,720	412,521	11,544	23,006	153,742	72,640	328	28,133	934	4,304	281	2,337
$10,000 under $15,000	6,228	359,551	8,422	13,774	140,555	76,516	233	29,705	1,436	4,901	522	3,175
$15,000 under $20,000	3,199	282,021	7,784	6,723	102,530	54,690						
$20,000 under $25,000	1,510	216,703	4,255	5,474	66,714	33,804						
$25,000 under $50,000	1,950	414,928	7,279	14,006	117,741	64,053						
$50,000 under $100,000							161	53,288	1,599	5,794	874	7,448
$100,000 under $150,000	428	287,855	5,218	11,548	69,601	33,685						
$150,000 under $200,000												
$200,000 under $250,000	9	22,957	212	77	3,577	1,932	2	2,559	50	-	231	467
$250,000 under $500,000	16	37,804	335	68	8,742	5,009	-	-	-	-	-	-
$500,000 or more	8	88,518	3,298	882	15,797	10,676	2	4,961	-	-	948	1,050
Contractors not Allocable												
Total	3,896	194,299	6,055	2,521	66,272	37,885	1,171	26,257	1,030	6,011	946	3,667
Under $1,000	372	6,972	160	62	1,832	167	488	6,069	158	2,056	28	150
$1,000 under $2,000	396	11,393	476	18	2,454	600	235	4,346	96	756	2	337
$2,000 under $3,000	332	4,084	317	307	1,870	815	278	5,517	326	1,525	4	841
$3,000 under $4,000	298	5,433	327	47	2,156	1,026						
$4,000 under $5,000	273	6,478	324	23	2,449	1,248	-	-	-	-	-	-
$5,000 under $10,000	1,129	42,753	1,198	73	16,162	7,783						
$10,000 under $15,000	554	30,040	336	816	9,720	6,804						
$15,000 under $20,000	221	16,485	287	23	5,056	3,776	168	8,430	450	1,674	170	1,597
$20,000 under $25,000												
$25,000 under $50,000	300	40,708	1,056	841	14,209	8,239						
$50,000 under $100,000	7	10,301	51	75	1,066	456	1	980	-	-	56	56
$100,000 under $150,000	1	1,314	4	236	255	138	-	-	-	-	-	-
$150,000 under $200,000	5	3,569	128	-	1,515	864	-	-	-	-	-	-
$200,000 under $250,000	5	1,208	485	-	1,205	999	-	-	-	-	-	-
$250,000 under $500,000	1	1,544	-	-	397	390	-	-	-	-	-	-
$500,000 or more	2	12,017	906	-	5,926	4,580	1	915	-	-	686	686
MANUFACTURING												
Total	34,909	6,063,476	126,225	480,472	1,686,996	626,405	9,553	782,211	25,046	146,376	4,880	59,291
Under $1,000	3,886	116,188	3,444	10,863	32,175	1,759	3,961	91,833	2,939	24,158	90	1,433
$1,000 under $2,000	2,440	84,189	2,478	7,563	24,977	3,669	1,630	56,351	2,268	14,294	74	2,294
$2,000 under $3,000	2,195	81,943	2,933	4,443	26,545	5,466	925	46,183	1,453	12,368	69	2,327
$3,000 under $4,000	1,643	87,876	3,635	6,463	28,041	5,650	507	39,834	962	7,547	75	1,752
$4,000 under $5,000	1,705	100,437	3,453	7,356	30,084	7,636	283	25,721	1,635	7,823	28	1,296
$5,000 under $10,000	6,564	494,478	14,027	31,856	155,623	47,460	1,039	121,305	3,086	25,190	289	7,308
$10,000 under $15,000	5,038	524,630	14,787	36,335	164,828	61,725	414	88,609	2,036	15,421	479	4,967
$15,000 under $20,000	2,979	456,470	10,554	28,587	133,740	51,153	266	32,376	1,209	5,796	501	4,597
$20,000 under $25,000	2,148	401,779	9,429	30,102	118,067	47,968	88	26,145	1,222	5,218	1	2,061
$25,000 under $50,000	3,995	1,298,552	23,945	100,158	350,412	136,891	266	72,821	2,419	11,211	1,404	8,879
$50,000 under $100,000	1,532	1,025,855	16,900	80,640	261,381	104,638	105	59,628	1,916	5,746	217	7,006
$100,000 under $150,000	423	480,433	7,483	46,173	127,580	50,676	20	51,467	1,229	5,110	294	2,410
$150,000 under $200,000	155	253,727	3,708	26,398	67,101	26,853	32	24,643	1,673	1,276	565	5,901
$200,000 under $250,000	72	150,175	2,564	10,814	41,046	16,083	7	13,307	502	2,284	6	1,624
$250,000 under $500,000	102	315,067	5,156	25,562	77,012	33,217	6	11,960	137	529	659	1,988
$500,000 or more	32	191,677	1,729	27,159	48,384	25,561	4	20,028	360	2,405	129	3,448

Footnotes at end of table. See text for explanatory statements and "Description of the Sample and Limitations of the Data."

ACTIVE PARTNERSHIPS

Table 12.—NUMBER OF PARTNERSHIPS, BUSINESS RECEIPTS, DEPRECIATION, INVENTORY, GROSS PROFIT, NET PROFIT, GROSS LOSS, AND NET LOSS, BY SELECTED INDUSTRIES AND SIZE OF NET PROFIT OR NET LOSS—Continued

Industry and size of net profit or net loss	Partnerships with net profit						Partnerships without net profit					
	Number of partnerships	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Inventory, end-of-year (Thousand dollars)	Gross profit (Thousand dollars)	Net profit (Thousand dollars)	Number of partnerships	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Gross profit (Thousand dollars)	Gross loss (Thousand dollars)	Net loss (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
MANUFACTURING--Continued												
Food and Kindred Products, Including Beverages												
Total	4,726	1,549,344	30,188	81,759	321,925	100,424	1,091	238,527	5,385	31,845	657	8,852
Under $1,000	429	32,417	1,240	2,656	6,771	242	284	26,474	472	2,670	-	88
$1,000 under $2,000	367	24,293	643	1,575	5,457	540	154	15,158	482	3,309	-	231
$2,000 under $3,000	213	18,090	564	655	3,690	534	330	38,231	1,553	7,454	74	1,098
$3,000 under $4,000	368	40,742	792	1,415	8,320	1,529						
$4,000 under $5,000												
$5,000 under $10,000	1,016	133,510	3,450	5,546	31,431	7,302	162	33,408	1,018	5,361	47	1,055
$10,000 under $15,000	780	138,467	3,158	8,690	29,615	9,503	95	28,062	604	3,182	190	1,444
$15,000 under $20,000	402	108,901	2,783	4,334	24,364	6,848	47	29,139	536	4,607	326	1,382
$20,000 under $25,000	224	99,804	2,125	6,256	17,522	4,949						
$25,000 under $50,000	548	306,181	4,950	13,629	60,017	18,875						
$50,000 under $100,000	227	247,109	4,043	13,352	45,213	15,998	11	21,242	204	1,404	20	709
$100,000 under $150,000	70	108,677	2,448	6,453	28,694	8,351	4	27,710	136	1,595	-	482
$150,000 under $200,000	31	61,174	1,075	7,480	12,685	5,278	1	3,878	50	456	-	155
$200,000 under $250,000	17	45,121	688	964	10,754	3,773	1	1,409	64	323	-	223
$250,000 under $500,000	27	112,810	1,461	2,673	21,998	8,673	-	-	-	-	-	-
$500,000 or more	7	72,048	768	6,081	15,394	8,029	2	13,816	266	1,484	-	1,985
Apparel and Other Finished Products Made From Fabrics and Similar Materials												
Total	3,411	933,192	6,231	88,430	214,906	70,660	562	77,429	819	14,649	430	4,328
Under $1,000	190	11,529	49	2,073	2,473	69	212	16,962	197	3,797	2	171
$1,000 under $2,000	196	15,815	285	1,724	4,427	309						
$2,000 under $3,000	167	6,214	151	235	1,947	417	153	11,984	151	2,007	5	466
$3,000 under $4,000	383	28,889	265	1,795	7,081	1,630						
$4,000 under $5,000												
$5,000 under $10,000	551	65,584	505	5,242	15,772	4,109	178	36,014	320	7,430	79	1,866
$10,000 under $15,000	451	66,845	506	6,450	16,856	5,450						
$15,000 under $20,000	435	84,952	920	5,371	21,777	7,682						
$20,000 under $25,000	275	58,819	420	4,126	15,802	6,151	2	1,487	8	208	-	47
$25,000 under $50,000	482	210,825	1,452	18,982	47,967	17,039	8	6,736	74	814	-	313
$50,000 under $100,000	200	193,719	940	18,665	41,773	13,229	3	1,936	11	386	-	166
$100,000 under $150,000	51	85,163	448	9,536	18,534	6,151	-	-	-	-	-	-
$150,000 under $200,000	12	21,882	64	2,105	4,302	2,017	5	1,136	42	-	344	904
$200,000 under $250,000	10	27,011	99	3,389	6,486	2,257	-	-	-	-	-	-
$250,000 under $500,000	5	24,415	42	3,440	4,302	1,507	1	1,174	16	7	-	395
$500,000 or more	3	31,530	85	5,297	5,407	2,643	-	-	-	-	-	-
Lumber and Wood Products, Except Furniture												
Total	5,827	606,752	23,913	51,027	179,286	64,878	2,002	189,058	10,598	33,962	2,112	22,945
Under $1,000	754	17,733	815	1,403	5,958	353	685	12,600	625	5,071	19	253
$1,000 under $2,000	685	12,211	751	575	4,254	1,020	235	3,511	264	1,257	8	329
$2,000 under $3,000	677	20,136	1,141	784	8,364	1,676	215	5,265	453	2,028	-	552
$3,000 under $4,000	385	15,662	989	1,134	5,431	1,317	200	16,548	877	4,624	-	789
$4,000 under $5,000	288	15,828	1,053	1,123	5,025	1,262						
$5,000 under $10,000	1,153	78,664	3,511	5,113	25,892	8,323	239	16,065	781	3,851	55	1,791
$10,000 under $15,000	645	68,211	3,114	5,378	22,500	7,859	175	20,548	1,143	3,582	525	2,601
$15,000 under $20,000	343	47,125	1,970	4,973	14,624	5,890						
$20,000 under $25,000	286	43,830	1,934	5,192	14,799	6,302	175	35,970	2,010	5,959	206	5,574
$25,000 under $50,000	435	130,694	4,437	10,836	36,504	14,184						
$50,000 under $100,000	126	73,068	2,297	5,978	17,590	8,351	70	61,996	3,937	5,908	634	8,749
$100,000 under $150,000	28	36,292	685	4,867	7,426	3,189						
$150,000 under $200,000	10	11,150	205	1,076	2,896	1,793						
$200,000 under $250,000	5	7,170	279	586	1,984	1,078	3	5,769	387	1,160	6	714
$250,000 under $500,000	7	28,978	732	2,009	6,039	2,281	5	10,786	121	522	659	1,593
$500,000 or more	-	-	-	-	-	-	-	-	-	-	-	-
Printing, Publishing, and Allied Industries												
Total	5,272	425,215	11,582	15,167	170,995	73,215	1,109	25,550	1,078	8,260	199	4,909
Under $1,000	625	7,110	210	526	3,462	282	587	6,077	460	2,683	16	194
$1,000 under $2,000	410	8,559	271	153	3,495	647	372	5,581	272	2,195	54	764
$2,000 under $3,000	430	11,172	592	991	5,429	1,325						
$3,000 under $4,000												
$4,000 under $5,000	293	10,671	485	335	4,509	1,338						
$5,000 under $10,000	1,165	51,081	1,515	1,911	21,132	8,282	121	7,650	212	2,372	-	838
$10,000 under $15,000	1,029	59,303	2,430	1,029	28,887	12,652						
$15,000 under $20,000	378	37,242	1,004	1,016	14,575	6,483						
$20,000 under $25,000	325	38,945	1,001	1,406	16,562	7,244	-	-	-	-	-	-
$25,000 under $50,000	430	90,577	2,150	3,565	33,063	14,887	1	511	15	131	-	48
$50,000 under $100,000	174	83,427	1,581	4,109	29,057	13,345	(2)	(2)	(2)	(2)	(2)	(2)
$100,000 under $150,000							-	-	-	-	-	-
$150,000 under $200,000							-	-	-	-	-	-
$200,000 under $250,000	4	3,417	75	12	1,682	909	1	1,596	-	521	-	234
$250,000 under $500,000	5	6,636	109	32	2,917	1,643	-	-	-	-	-	-
$500,000 or more	4	17,075	159	82	6,225	4,178	1	1,059	94	-	129	954

Footnotes at end of table. See text for explanatory statements and "Description of the Sample and Limitations of the Data."

ACTIVE PARTNERSHIPS

Table 12.—NUMBER OF PARTNERSHIPS, BUSINESS RECEIPTS, DEPRECIATION, INVENTORY, GROSS PROFIT, NET PROFIT, GROSS LOSS, AND NET LOSS, BY SELECTED INDUSTRIES AND SIZE OF NET PROFIT OR NET LOSS—Continued

Industry and size of net profit or net loss	Partnerships with net profit						Partnerships without net profit					
	Number of partnerships	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Inventory, end-of-year (Thousand dollars)	Gross profit (Thousand dollars)	Net profit (Thousand dollars)	Number of partnerships	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Gross profit (Thousand dollars)	Gross loss (Thousand dollars)	Net loss (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
MANUFACTURING--Contioued												
Machinery, Except Electrical And Transportatioo Equipment												
Total	4,000	459,418	13,391	35,591	163,800	75,561	822	37,294	1,637	10,712	13	2,815
Under $1,000	317	6,164	203	1,513	2,083	124	515	12,337	507	3,065	5	293
$1,000 under $2,000	215	4,008	264	212	2,197	298						
$2,000 under $3,000	279	9,736	290	434	3,322	723	181	5,889	365	3,082	-	540
$3,000 under $4,000	304	11,144	498	660	3,360	1,234						
$4,000 under $5,000												
$5,000 under $10,000	750	34,418	1,486	2,466	13,742	5,658	111	12,154	428	3,341	-	1,132
$10,000 under $15,000	708	53,807	2,001	4,397	19,406	8,778						
$15,000 under $20,000	239	21,621	600	1,066	8,097	4,097						
$20,000 under $25,000	313	35,539	919	2,331	14,964	7,067	1	225	1	-	1	23
$25,000 under $50,000	574	114,331	3,059	9,171	39,363	19,205	(2)	(2)	(2)	(2)	(2)	(2)
$50,000 under $100,000	238	96,906	2,548	6,606	35,103	17,058	(2)	(2)	(2)	(2)	(2)	(2)
$100,000 under $150,000	34	28,562	705	2,869	8,709	4,029	1	924	25	168	-	126
$150,000 under $200,000	11	12,780	279	1,898	3,931	1,820	1	1,473	3	70	-	175
$200,000 under $250,000	9	12,167	187	599	3,294	2,109	-	-	-	-	-	-
$250,000 under $500,000	7	13,939	284	1,005	4,472	2,113	-	-	-	-	-	-
$500,000 or more	2	4,296	68	364	1,757	1,248	-	-	-	-	-	-
Other Manufacturing Industries												
Total	11,673	2,089,555	40,920	208,498	636,084	241,667	3,967	214,353	5,529	46,948	1,469	15,442
Under $1,000	1,571	41,235	927	2,692	11,428	689	1,861	26,751	856	8,495	48	699
$1,000 under $2,000	567	19,303	264	3,324	5,147	855	823	24,834	1,186	6,636	45	1,164
$2,000 under $3,000	723	25,953	650	2,317	8,226	1,791	303	17,279	291	4,732	21	731
$3,000 under $4,000	577	33,652	1,497	3,166	11,425	1,973	196	14,441	246	3,085	39	740
$4,000 under $5,000	456	22,367	1,054	3,218	8,541	2,003						
$5,000 under $10,000	1,929	131,221	3,560	11,578	47,654	13,786	379	41,599	702	8,158	108	2,664
$10,000 under $15,000	1,425	137,997	3,578	10,391	47,564	17,483	259	46,790	1,123	9,130	265	3,481
$15,000 under $20,000	1,182	156,629	3,277	11,827	50,303	20,153						
$20,000 under $25,000	725	124,842	3,030	10,791	38,418	16,255	114	22,227	850	4,065	872	3,343
$25,000 under $50,000	1,526	445,944	7,897	43,975	133,498	52,701						
$50,000 under $100,000	594	357,981	5,875	33,534	100,402	40,485	(2)	(2)	(2)	(2)	(2)	(2)
$100,000 under $150,000	226	212,998	3,113	21,844	61,281	27,298	-	-	-	-	-	-
$150,000 under $200,000	78	129,127	1,785	12,839	38,466	13,775	-	-	-	-	-	-
$200,000 under $250,000	27	55,289	1,236	5,264	16,846	5,957	2	4,533	51	280	-	453
$250,000 under $500,000	51	128,289	2,528	16,403	37,284	17,000	-	-	-	-	-	-
$500,000 or more	16	66,728	649	15,335	19,601	9,463	1	5,153	-	921	-	509
TRANSPORTATION, COMMUNICATION, AND SANITARY SERVICES												
Total	14,490	1,037,824	61,640	11,109	450,350	157,417	3,610	128,879	12,961	49,727	79	11,228
Under $1,000	1,931	28,162	2,219	126	12,301	896	1,511	32,361	2,457	13,061	26	599
$1,000 under $2,000	1,888	37,929	2,945	278	16,592	2,775	736	12,296	1,486	5,551	-	1,020
$2,000 under $3,000	1,129	41,615	2,908	208	18,263	2,815	452	9,733	1,108	3,838	8	1,126
$3,000 under $4,000	810	29,106	1,929	-	13,476	2,825	363	17,929	1,408	5,906	-	1,393
$4,000 under $5,000	1,101	34,936	2,793	317	16,427	4,963						
$5,000 under $10,000	3,268	171,937	12,050	1,382	78,946	22,799	337	17,802	3,275	7,212	10	2,227
$10,000 under $15,000	1,566	119,179	6,547	1,360	53,679	19,583	122	15,396	1,638	5,448	-	1,789
$15,000 under $20,000	968	90,770	4,657	1,800	41,804	16,506						
$20,000 under $25,000	559	69,076	5,698	483	29,983	12,370	79	15,147	1,038	7,007	35	2,240
$25,000 under $50,000	916	180,049	11,238	1,388	79,274	29,917						
$50,000 under $100,000	249	118,456	5,110	3,316	39,956	16,741	9	7,208	528	1,588	-	665
$100,000 under $150,000	52	33,395	1,573	73	16,878	6,545	-	-	-	-	-	-
$150,000 under $200,000	17	18,436	1,028	149	6,584	2,922	1	1,007	23	116	-	169
$200,000 under $250,000	10	9,221	200	14	4,681	2,392	-	-	-	-	-	-
$250,000 under $500,000	19	23,981	622	215	10,997	6,761	-	-	-	-	-	-
$500,000 or more	7	31,576	123	-	10,509	6,607	-	-	-	-	-	-
Motor Freight Transportatioo and Warehousing												
Total	9,735	706,593	45,758	7,091	312,441	98,637	2,320	83,366	8,805	36,084	43	6,686
Under $1,000	1,108	16,128	1,357	82	6,412	500	1,020	17,523	1,810	9,014	-	376
$1,000 under $2,000	1,360	28,709	2,101	267	11,660	1,993	441	8,069	934	3,211	-	587
$2,000 under $3,000	791	30,596	2,246	132	13,970	1,942	314	8,496	923	3,570	8	782
$3,000 under $4,000	536	18,343	1,647	-	9,282	1,860	241	11,033	841	4,016	-	935
$4,000 under $5,000	846	25,666	2,376	317	13,303	3,816						
$5,000 under $10,000	2,162	126,494	9,893	715	60,605	15,182	178	13,453	1,702	5,623	-	1,230
$10,000 under $15,000	1,119	81,285	4,906	630	39,265	14,225						
$15,000 under $20,000	703	69,584	3,222	1,739	29,525	11,914	118	21,601	2,130	10,068	35	2,120
$20,000 under $25,000	334	46,945	4,063	268	20,148	7,475						
$25,000 under $50,000	545	118,390	7,829	1,068	52,419	17,871						
$50,000 under $100,000	192	79,997	3,750	1,800	31,555	13,082	(2)	(2)	(2)	(2)	(2)	(2)
$100,000 under $150,000	23	21,509	1,080	73	9,688	2,848	-	-	-	-	-	-
$150,000 under $200,000	7	7,238	798	-	3,321	1,215	1	1,007	23	116	-	169
$200,000 under $250,000	2	3,715	61	-	2,142	465	-	-	-	-	-	-
$250,000 under $500,000	4	8,143	370	-	3,298	1,705	-	-	-	-	-	-
$500,000 or more	3	23,851	59	-	5,848	2,544	-	-	-	-	-	-

Footnotes at end of table. See text for explanatory statements and "Description of the Sample and Limitations of the Data."

ACTIVE PARTNERSHIPS

Table 12.—NUMBER OF PARTNERSHIPS, BUSINESS RECEIPTS, DEPRECIATION, INVENTORY, GROSS PROFIT, NET PROFIT, GROSS LOSS, AND NET LOSS, BY SELECTED INDUSTRIES AND SIZE OF NET PROFIT OR NET LOSS—Continued

Industry and size of net profit or net loss	Partnerships with net profit						Partnerships without net profit					
	Number of partnerships	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Inventory, end-of-year (Thousand dollars)	Gross profit (Thousand dollars)	Net profit (Thousand dollars)	Number of partnerships	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Gross profit (Thousand dollars)	Gross loss (Thousand dollars)	Net loss (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
TRANSPORTATION, COMMUNICATION, AND SANITARY SERVICES--Continued												
Other Transportation, Communication, Water Supply, and Sanitary Services												
Total	4,755	331,231	15,882	4,018	137,909	58,780	1,290	45,513	4,156	13,643	36	4,542
Under $1,000	823	12,034	862	44	5,889	396	491	14,838	647	4,047	26	223
$1,000 under $2,000	528	9,220	844	11	4,932	782	295	4,227	552	2,340	-	433
$2,000 under $3,000	338	11,019	662	76	4,293	873	260	8,133	752	2,158	-	802
$3,000 under $4,000	274	10,763	282	-	4,194	965						
$4,000 under $5,000	255	9,270	417	-	3,124	1,147						
$5,000 under $10,000	1,106	45,443	2,157	667	18,341	7,617	159	4,349	1,573	1,589	10	997
$10,000 under $15,000	447	37,894	1,641	730	14,414	5,358	83	8,942	546	2,387	-	1,909
$15,000 under $20,000	265	21,186	1,435	61	12,279	4,592						
$20,000 under $25,000	225	22,131	1,635	215	9,835	4,895						
$25,000 under $50,000	371	61,659	3,409	320	26,855	12,046						
$50,000 under $100,000	57	38,459	1,360	1,516	8,401	3,659	2	5,024	86	1,122	-	178
$100,000 under $150,000	29	11,886	493	-	7,190	3,697	-	-	-	-	-	-
$150,000 under $200,000	10	11,198	230	149	3,263	1,707	-	-	-	-	-	-
$200,000 under $250,000	8	5,506	139	14	2,539	1,927	-	-	-	-	-	-
$250,000 under $500,000	15	15,838	252	215	7,699	5,056	-	-	-	-	-	-
$500,000 or more	4	7,725	64	-	4,661	4,063	-	-	-	-	-	-
WHOLESALE AND RETAIL TRADE												
Total	226,759	33,867,093	340,220	3,332,470	8,049,912	2,383,723	50,808	3,522,189	54,257	740,760	8,106	159,716
Under $1,000	25,718	882,626	11,185	121,694	220,739	12,143	21,516	675,683	9,177	152,920	289	8,382
$1,000 under $2,000	21,263	991,991	12,521	120,267	246,303	31,473	9,905	464,146	8,185	111,007	341	14,450
$2,000 under $3,000	18,194	1,004,826	13,740	121,489	243,415	44,795	5,898	340,592	5,313	78,335	342	14,369
$3,000 under $4,000	16,336	1,092,087	13,732	133,682	279,451	57,173	3,662	253,900	3,897	55,386	476	12,709
$4,000 under $5,000	13,809	1,046,071	13,619	113,775	256,927	62,077	2,110	228,914	4,134	51,752	655	9,500
$5,000 under $10,000	55,560	5,454,508	66,500	582,964	1,387,403	408,010	4,687	595,222	11,137	125,822	1,550	32,589
$10,000 under $15,000	29,980	4,540,524	47,748	446,178	1,115,068	364,813	1,476	299,694	4,017	60,898	603	17,345
$15,000 under $20,000	16,782	3,478,045	35,863	331,581	872,122	289,544	416	124,096	1,799	21,706	537	7,060
$20,000 under $25,000	9,654	2,596,946	25,970	270,895	649,365	214,469	398	104,556	1,572	18,217	282	8,958
$25,000 under $50,000	14,764	6,340,106	55,921	579,232	1,516,552	498,684	574	270,491	2,769	41,053	900	18,639
$50,000 under $100,000	3,828	3,723,023	28,108	302,355	786,506	252,662	137	75,709	1,126	11,921	969	9,959
$100,000 under $150,000	517	1,120,993	6,999	80,385	202,529	61,738	19	64,770	602	7,615	264	2,237
$150,000 under $200,000	184	461,120	2,916	31,576	97,250	31,398	4	7,703	63	687	109	652
$200,000 under $250,000	76	337,315	1,156	22,324	52,728	16,760	-	-	-	-	-	-
$250,000 under $500,000	77	469,113	1,873	43,818	74,987	25,487	4	10,195	40	2,238	161	1,332
$500,000 or more	17	327,799	2,369	30,255	48,567	12,497	2	6,518	426	1,203	628	1,535
Wholesale Trade												
Total	34,699	11,849,851	82,755	859,251	2,107,343	632,840	7,251	993,060	10,759	145,879	1,835	30,083
Under $1,000	2,925	151,471	1,105	15,149	26,835	1,312	3,167	175,479	1,365	25,124	87	1,123
$1,000 under $2,000	2,401	182,042	1,604	14,425	34,702	3,516	1,444	84,761	1,447	17,650	53	2,133
$2,000 under $3,000	1,748	165,642	1,696	16,284	28,064	4,268	765	78,454	990	18,117	18	1,924
$3,000 under $4,000	1,875	193,063	1,785	14,213	37,477	6,526	259	33,465	307	4,342	16	883
$4,000 under $5,000	1,801	230,011	2,874	17,531	45,494	8,186	228	52,771	530	7,392	27	1,036
$5,000 under $10,000	6,398	1,053,793	9,189	78,989	195,070	48,038	825	160,868	2,701	23,320	192	5,673
$10,000 under $15,000	4,396	1,046,646	9,260	69,527	191,349	54,889	311	142,907	1,117	20,523	93	4,248
$15,000 under $20,000	3,656	1,036,144	8,649	66,663	204,884	63,010						
$20,000 under $25,000	2,337	898,270	6,303	70,279	166,332	52,286	186	165,649	1,116	20,029	89	5,738
$25,000 under $50,000	4,741	2,840,293	19,083	195,106	525,774	166,305						
$50,000 under $100,000	1,857	2,150,072	12,594	153,166	368,388	125,134	53	35,423	341	2,717	312	3,935
$100,000 under $150,000	307	765,998	4,129	50,442	112,372	37,170	7	43,770	336	3,306	236	859
$150,000 under $200,000	129	323,232	1,544	21,230	55,279	21,957	2	6,206	51	392	84	325
$200,000 under $250,000	61	264,511	829	18,929	39,538	13,452	-	-	-	-	-	-
$250,000 under $500,000	55	378,213	1,148	34,513	52,712	18,246	2	6,789	32	1,764	-	671
$500,000 or more	12	170,450	963	22,805	23,073	8,545	2	6,518	426	1,203	628	1,535
Groceries and related products												
Total	5,947	2,895,199	17,735	100,786	428,743	110,056	975	272,172	2,011	36,789	643	5,977
Under $1,000	424	38,086	200	2,073	4,516	204	291	28,944	162	3,542	-	112
$1,000 under $2,000	262	50,754	329	1,184	6,416	370	173	22,034	200	3,579	-	238
$2,000 under $3,000	187	32,175	312	1,033	4,092	453	253	41,490	499	6,220	-	758
$3,000 under $4,000	375	51,206	500	1,753	8,586	1,306						
$4,000 under $5,000	305	53,848	430	1,669	7,897	1,391						
$5,000 under $10,000	1,405	267,899	2,047	9,607	44,242	10,566	144	43,116	370	5,612	-	1,024
$10,000 under $15,000	809	246,592	1,752	7,460	37,819	9,990	67	43,062	230	4,746	15	899
$15,000 under $20,000	600	262,906	1,795	7,974	40,210	10,405						
$20,000 under $25,000	426	221,357	1,296	8,314	34,947	9,624	39	70,100	439	10,158	-	1,112
$25,000 under $50,000	720	691,104	4,233	25,128	96,934	24,933						
$50,000 under $100,000	329	563,257	2,764	18,568	81,280	21,620	4	6,790	66	776	-	292
$100,000 under $150,000	55	157,427	1,086	5,969	22,345	6,609	-	-	-	-	-	-
$150,000 under $200,000	16	42,462	365	2,028	11,387	2,802	1	4,984	13	392	-	162
$200,000 under $250,000	18	74,700	224	2,879	11,473	3,905	-	-	-	-	-	-
$250,000 under $500,000	14	103,233	375	4,046	13,302	4,624	2	6,789	32	1,764	-	671
$500,000 or more	2	38,193	27	1,101	3,297	1,254	1	4,863	-	-	628	709

Footnotes at end of table. See text for explanatory statements and "Description of the Sample and Limitations of the Data."

ACTIVE PARTNERSHIPS

Table 12.—NUMBER OF PARTNERSHIPS, BUSINESS RECEIPTS, DEPRECIATION, INVENTORY, GROSS PROFIT, NET PROFIT, GROSS LOSS, AND NET LOSS, BY SELECTED INDUSTRIES AND SIZE OF NET PROFIT OR NET LOSS—Continued

Industry and size of net profit or net loss	Partnerships with net profit						Partnerships without net profit					
	Number of partnerships	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Inventory, end-of-year (Thousand dollars)	Gross profit (Thousand dollars)	Net profit (Thousand dollars)	Number of partnerships	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Gross profit (Thousand dollars)	Gross loss (Thousand dollars)	Net loss (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
WHOLESALE AND RETAIL TRADE--Continued												
Wholesale Trade--Continued												
Other wholesale trade												
Total	28,752	8,954,652	65,020	758,465	1,678,600	522,784	6,276	720,888	8,748	109,090	1,192	24,106
Under $1,000	2,501	113,385	905	13,076	22,319	1,108	2,876	146,535	1,203	21,582	87	1,011
$1,000 under $2,000	2,139	131,288	1,275	13,241	28,286	3,146	1,271	62,727	1,247	14,071	53	1,895
$2,000 under $3,000	1,561	133,467	1,384	15,251	23,972	3,815	609	58,592	682	15,070	18	1,553
$3,000 under $4,000	1,500	141,857	1,285	12,460	28,891	5,220	211	20,121	215	2,619	16	718
$4,000 under $5,000	1,496	176,163	2,444	15,862	37,597	6,795	179	44,487	431	5,942	27	814
$5,000 under $10,000	4,993	785,894	7,142	69,382	150,828	37,472	681	117,752	2,331	17,708	192	4,649
$10,000 under $15,000	3,587	800,054	7,508	62,067	153,530	44,899	244	99,845	887	15,777	78	3,349
$15,000 under $20,000	3,056	773,238	6,854	58,689	164,674	52,605						
$20,000 under $25,000	1,911	676,913	5,007	61,965	131,385	42,662	147	95,549	677	9,871	89	4,626
$25,000 under $50,000	4,021	2,149,189	14,850	169,978	428,840	141,372						
$50,000 under $100,000	1,528	1,586,815	9,830	134,598	287,108	103,514	57	73,625	649	5,247	632	4,665
$100,000 under $150,000	252	608,571	3,043	44,473	90,027	30,561						
$150,000 under $200,000	113	280,770	1,179	19,202	43,892	19,155						
$200,000 under $250,000	43	189,811	605	16,050	28,065	9,547	-	-	-	-	-	-
$250,000 under $500,000	41	274,980	773	30,467	39,410	13,622	-	-	-	-	-	-
$500,000 or more	10	132,257	936	21,704	19,776	7,291	1	1,655	426	1,203	-	826
Retail Trade												
Total	186,388	20,985,097	245,048	2,365,968	5,680,425	1,678,047	42,387	2,435,614	41,825	574,687	5,802	124,634
Under $1,000	22,141	715,486	9,837	104,836	188,978	10,538	17,868	486,169	7,626	123,722	181	7,108
$1,000 under $2,000	18,228	782,986	10,569	100,810	204,222	27,051	8,322	368,406	6,644	91,178	282	12,117
$2,000 under $3,000	16,053	816,427	11,564	102,137	208,090	39,535	5,030	256,740	4,188	59,036	322	12,202
$3,000 under $4,000	14,223	881,768	11,748	116,850	237,601	49,838	3,246	212,229	3,315	48,871	460	11,270
$4,000 under $5,000	11,750	793,355	10,443	93,956	206,096	52,773	1,840	172,849	3,320	43,494	628	8,273
$5,000 under $10,000	47,895	4,256,846	55,056	488,602	1,153,938	350,502	3,695	411,211	8,165	97,950	1,358	25,726
$10,000 under $15,000	25,008	3,387,828	37,130	365,262	897,124	302,885	1,254	202,457	3,174	46,264	602	14,757
$15,000 under $20,000	12,587	2,315,164	25,888	253,024	639,758	217,222	310	71,754	1,433	14,790	445	5,236
$20,000 under $25,000	6,994	1,604,609	18,236	190,715	458,301	155,039	337	65,112	1,193	12,116	258	7,616
$25,000 under $50,000	9,418	3,258,533	34,394	358,524	926,046	312,146	398	128,113	1,800	24,207	835	12,822
$50,000 under $100,000	1,821	1,465,935	14,521	137,550	390,437	118,136	72	35,309	698	8,208	217	5,255
$100,000 under $150,000	183	294,979	2,348	25,907	76,056	21,264	11	20,362	249	4,082	28	1,264
$150,000 under $200,000	52	131,914	1,324	9,254	40,654	8,921	2	1,497	12	295	25	327
$200,000 under $250,000	13	58,262	267	2,951	11,546	2,868	-	-	-	-	-	-
$250,000 under $500,000	18	67,045	480	8,140	17,810	5,980	2	3,406	8	474	161	661
$500,000 or more	4	153,960	1,243	7,450	23,768	3,349	-	-	-	-	-	-
Grocery stores, meat, fish, fruit, and vegetable markets												
Total	27,988	4,696,117	42,184	232,991	833,546	245,183	3,967	412,589	5,189	59,794	475	11,307
Under $1,000	2,687	107,849	1,185	8,553	17,919	1,376	1,809	85,649	1,029	13,613	20	695
$1,000 under $2,000	2,548	149,284	1,689	9,820	24,266	3,733	605	53,404	644	7,846	9	828
$2,000 under $3,000	2,415	172,675	1,903	10,969	26,946	6,024	504	43,652	489	5,712	18	1,220
$3,000 under $4,000	2,212	191,681	1,756	11,671	31,708	7,766	269	31,392	433	4,737	32	919
$4,000 under $5,000	2,051	185,626	1,807	12,948	30,555	9,296	239	24,728	317	2,711	357	1,113
$5,000 under $10,000	8,189	1,039,793	9,476	53,454	185,905	60,357	314	64,577	885	8,904	39	2,226
$10,000 under $15,000	3,993	781,004	6,749	35,647	140,493	48,043	158	61,518	808	9,840	-	2,048
$15,000 under $20,000	1,743	483,666	4,406	21,183	88,903	29,545						
$20,000 under $25,000	741	303,122	2,689	14,619	55,740	16,517	69	47,669	584	6,431	-	2,258
$25,000 under $50,000	1,091	632,933	5,343	27,269	116,271	35,262						
$50,000 under $100,000	267	362,890	3,058	13,272	67,077	17,549						
$100,000 under $150,000	33	78,764	575	3,406	14,404	3,778						
$150,000 under $200,000	6	20,103	144	711	4,145	1,033	-	-	-	-	-	-
$200,000 under $250,000	5	27,792	127	1,343	5,182	1,095	-	-	-	-	-	-
$250,000 under $500,000	4	17,061	99	676	3,309	1,305	-	-	-	-	-	-
$500,000 or more	3	141,874	1,178	7,450	20,723	2,504	-	-	-	-	-	-
General merchandise												
Total	8,849	1,065,726	15,425	200,839	299,101	86,360	2,464	129,663	3,200	32,776	634	9,541
Under $1,000	1,251	36,520	533	11,704	9,844	530	1,010	25,412	812	6,110	3	327
$1,000 under $2,000	909	32,979	751	8,526	7,533	1,297	401	17,858	361	4,711	19	551
$2,000 under $3,000	763	39,987	801	8,764	9,641	1,862	374	15,140	846	4,039	20	852
$3,000 under $4,000	734	38,212	669	11,902	9,893	2,557	134	12,075	85	2,121	75	513
$4,000 under $5,000	489	31,435	414	4,927	8,415	2,216						
$5,000 under $10,000	2,062	191,594	3,058	41,324	49,267	15,057	341	25,288	545	6,409	253	2,475
$10,000 under $15,000	968	123,631	1,450	23,369	31,797	12,113	150	14,101	205	3,405	264	1,851
$15,000 under $20,000	623	108,525	1,284	20,266	32,543	10,689						
$20,000 under $25,000	354	72,622	1,465	13,021	23,021	8,012	33	13,496	254	3,445	-	912
$25,000 under $50,000	524	205,522	2,670	31,616	57,533	17,366						
$50,000 under $100,000	136	117,612	1,532	17,383	36,240	9,154	(2)	(2)	(2)	(2)	(2)	(2)
$100,000 under $150,000	19	27,998	271	4,148	8,894	2,286	2	3,751	88	960	-	257
$150,000 under $200,000	15	32,178	514	3,454	12,132	2,593	-	-	-	-	-	-
$200,000 under $250,000	1	1,247	12	301	469	238	-	-	-	-	-	-
$250,000 under $500,000	1	5,664	1	134	1,879	390	-	-	-	-	-	-
$500,000 or more	-	-	-	-	-	-	-	-	-	-	-	-

Footnotes at end of table. See text for explanatory statements and "Description of the Sample and Limitations of the Data."

ACTIVE PARTNERSHIPS

Table 12.—NUMBER OF PARTNERSHIPS, BUSINESS RECEIPTS, DEPRECIATION, INVENTORY, GROSS PROFIT, NET PROFIT, GROSS LOSS, AND NET LOSS, BY SELECTED INDUSTRIES AND SIZE OF NET PROFIT OR NET LOSS—Continued

Industry and size of net profit or net loss	Partnerships with net profit						Partnerships without net profit					
	Number of partnerships	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Inventory, end-of-year (Thousand dollars)	Gross profit (Thousand dollars)	Net profit (Thousand dollars)	Number of partnerships	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Gross profit (Thousand dollars)	Gross loss (Thousand dollars)	Net loss (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
WHOLESALE AND RETAIL TRADE—Continued												
Retail Trade—Continued												
Apparel and accessories												
Total	12,035	1,256,849	12,595	312,124	431,319	121,639	2,879	130,368	1,883	36,360	1,047	8,998
Under $1,000	1,288	46,898	438	16,242	15,496	665	1,158	25,758	300	8,330	2	418
$1,000 under $2,000	954	38,199	379	12,932	12,388	1,427	571	27,109	463	7,949	1	881
$2,000 under $3,000	1,169	50,997	632	18,574	16,951	2,876	254	7,807	80	2,210	45	611
$3,000 under $4,000	876	51,157	404	17,220	16,309	3,042	293	12,282	196	3,225	77	1,010
$4,000 under $5,000	543	36,341	454	12,339	12,918	2,504	144	10,503	80	3,032	-	676
$5,000 under $10,000	2,890	202,141	2,283	54,182	68,422	20,437	320	25,552	509	6,566	119	2,176
$10,000 under $15,000	1,685	190,675	1,581	46,783	64,905	20,442						
$15,000 under $20,000	905	139,167	1,507	33,398	46,508	16,030	136	18,701	212	4,444	803	3,054
$20,000 under $25,000	714	131,516	1,143	30,914	45,889	15,748						
$25,000 under $50,000	874	262,946	2,829	52,456	93,061	28,297						
$50,000 under $100,000	116	85,488	763	13,118	30,301	7,488	3	2,656	43	604	-	172
$100,000 under $150,000	18	16,091	128	3,227	6,040	2,116	-	-	-	-	-	-
$150,000 under $200,000	2	3,100	26	485	1,299	338	-	-	-	-	-	-
$200,000 under $250,000	1	2,133	28	254	832	229	-	-	-	-	-	-
$250,000 under $500,000	-	-	-	-	-	-	-	-	-	-	-	-
$500,000 or more	-	-	-	-	-	-	-	-	-	-	-	-
Furniture, home furnishings, and equipment												
Total	11,156	1,180,652	14,188	214,708	415,642	127,333	2,852	140,444	1,696	43,904	493	9,441
Under $1,000	1,090	31,766	442	4,027	11,410	469	1,126	18,858	326	7,012	-	433
$1,000 under $2,000	823	35,706	483	8,236	13,211	1,241	391	7,911	159	2,329	6	559
$2,000 under $3,000	780	30,688	502	6,776	10,910	1,912	411	15,096	196	4,952	17	1,006
$3,000 under $4,000	807	40,469	575	10,268	13,762	2,726	371	31,879	279	9,325	13	1,437
$4,000 under $5,000	381	19,464	191	4,759	6,319	1,712						
$5,000 under $10,000	2,889	217,752	3,207	46,286	77,742	21,438	329	27,127	395	9,246	123	2,179
$10,000 under $15,000	1,802	191,962	2,217	33,769	66,914	21,677	168	17,540	137	4,578	173	1,984
$15,000 under $20,000	801	122,789	1,284	19,369	44,398	13,862						
$20,000 under $25,000	457	94,155	1,134	14,463	31,667	10,347	51	18,097	172	5,301	-	1,095
$25,000 under $50,000	1,122	281,082	3,087	48,118	97,289	37,263						
$50,000 under $100,000	186	89,939	891	15,357	32,724	11,986	2	1,357	12	397	-	140
$100,000 under $150,000	12	14,450	108	1,664	4,896	1,408	1	1,165	11	469	-	102
$150,000 under $200,000	3	4,020	14	532	1,979	503	1	602	9	295	-	172
$200,000 under $250,000	1	1,613	14	269	639	210	-	-	-	-	-	-
$250,000 under $500,000	2	4,797	39	815	1,782	579	1	812	-	-	161	334
$500,000 or more	-	-	-	-	-	-	-	-	-	-	-	-
Automotive dealers												
Total	12,042	3,003,355	17,105	315,932	521,894	131,420	4,075	540,191	3,908	81,007	495	17,588
Under $1,000	1,193	88,052	476	10,303	14,652	511	1,266	79,493	512	12,604	31	509
$1,000 under $2,000	1,057	106,339	552	12,571	17,240	1,580	642	54,725	526	9,290	19	959
$2,000 under $3,000	834	107,198	676	11,987	17,500	2,049	468	58,642	303	8,527	-	1,098
$3,000 under $4,000	970	106,361	831	15,059	20,078	3,392	495	42,033	287	6,315	170	1,700
$4,000 under $5,000	883	98,913	620	15,558	18,835	4,016	247	45,909	491	9,369	19	1,115
$5,000 under $10,000	2,654	460,448	3,279	61,335	82,451	19,500	592	108,483	880	17,064	174	4,218
$10,000 under $15,000	1,753	443,932	2,403	49,431	78,472	21,226	185	72,456	387	9,324	-	2,451
$15,000 under $20,000	1,009	339,715	1,789	32,880	57,125	17,261						
$20,000 under $25,000	569	222,883	1,214	20,539	41,084	12,703	165	69,659	446	7,685	57	4,503
$25,000 under $50,000	836	556,004	2,695	50,962	96,463	28,001						
$50,000 under $100,000	251	344,228	2,120	28,816	58,882	16,581	(2)	(2)	(2)	(2)	(2)	(2)
$100,000 under $150,000	22	68,733	225	4,145	9,870	2,480	1	2,097	9	355	-	103
$150,000 under $200,000	8	33,998	158	1,738	5,655	1,342	1	895	3	-	25	155
$200,000 under $250,000	2	20,386	48	-	2,635	434	-	-	-	-	-	-
$250,000 under $500,000	1	6,165	19	608	952	344	-	-	-	-	-	-
$500,000 or more	-	-	-	-	-	-	-	-	-	-	-	-
Gasoline service stations												
Total	25,205	2,130,179	18,060	84,503	500,478	171,582	5,451	241,722	2,438	48,928	239	8,095
Under $1,000	3,322	121,810	1,076	6,609	22,820	1,578	2,653	90,090	831	19,974	48	1,110
$1,000 under $2,000	2,513	109,204	978	5,015	24,443	3,681	1,439	67,594	579	14,904	106	2,039
$2,000 under $3,000	2,459	119,714	1,052	4,809	26,031	6,009	630	30,643	283	6,030	24	1,557
$3,000 under $4,000	1,634	116,081	807	4,266	24,605	5,777	352	19,993	149	2,696	44	1,182
$4,000 under $5,000	1,753	120,004	1,269	5,217	25,283	7,800	220	10,683	195	1,846	17	959
$5,000 under $10,000	7,696	657,918	5,252	25,512	150,137	56,226						
$10,000 under $15,000	3,627	444,199	3,127	14,539	108,589	43,774	151	20,386	344	2,769	-	1,101
$15,000 under $20,000	1,307	215,995	1,753	10,280	56,966	22,391						
$20,000 under $25,000	584	100,369	1,116	3,830	29,332	12,716	(2)	(2)	(2)	(2)	(2)	(2)
$25,000 under $50,000	284	91,509	1,224	3,206	24,312	9,294	1	1,230	13	274	-	37
$50,000 under $100,000	19	17,803	266	438	4,252	1,279	-	-	-	-	-	-
$100,000 under $150,000	4	8,631	27	541	1,788	455	-	-	-	-	-	-
$150,000 under $200,000	2	5,812	84	153	1,471	347	-	-	-	-	-	-
$200,000 under $250,000	-	-	-	-	-	-	-	-	-	-	-	-
$250,000 under $500,000	1	1,130	29	88	449	255	-	-	-	-	-	-
$500,000 or more	-	-	-	-	-	-	-	-	-	-	-	-

Footnotes at end of table. See text for explanatory statements and "Description of the Sample and Limitations of the Data."

ACTIVE PARTNERSHIPS

Table 12.—NUMBER OF PARTNERSHIPS, BUSINESS RECEIPTS, DEPRECIATION, INVENTORY, GROSS PROFIT, NET PROFIT, GROSS LOSS, AND NET LOSS, BY SELECTED INDUSTRIES AND SIZE OF NET PROFIT OR NET LOSS—Continued

Industry and size of net profit or net loss	Partnerships with net profit						Partnerships without net profit					
	Number of partnerships	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Inventory, end-of-year (Thousand dollars)	Gross profit (Thousand dollars)	Net profit (Thousand dollars)	Number of partnerships	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Gross profit (Thousand dollars)	Gross loss (Thousand dollars)	Net loss (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
WHOLESALE AND RETAIL TRADE--Continued												
Retail Trade--Continued												
Eating and drinking places												
Total	37,067	2,068,120	52,753	51,309	1,015,737	256,383	8,293	280,596	12,396	136,591	10	20,214
Under $1,000	5,209	105,294	3,157	2,962	48,150	2,551	3,793	62,163	2,057	28,766	8	1,632
$1,000 under $2,000	4,716	111,338	3,048	3,746	48,922	7,040	1,823	44,881	1,945	20,756	-	2,678
$2,000 under $3,000	3,779	105,238	3,006	2,433	47,174	9,265	870	26,052	1,012	13,060	2	2,098
$3,000 under $4,000	3,244	120,965	3,400	2,530	56,922	11,282	553	30,778	1,292	13,289	-	1,966
$4,000 under $5,000	2,879	111,787	2,884	2,834	51,767	12,883	259	21,310	1,196	11,952	-	1,114
$5,000 under $10,000	9,700	523,591	13,460	13,177	247,912	70,951	649	52,642	2,908	25,868	-	4,506
$10,000 under $15,000	3,808	305,785	7,627	8,237	148,741	45,726	245	25,470	1,262	13,382	-	3,068
$15,000 under $20,000	1,877	222,692	4,979	5,593	109,216	32,389						
$20,000 under $25,000	634	108,817	2,518	2,662	56,895	13,991	97	14,426	569	7,692	-	2,815
$25,000 under $50,000	982	233,327	5,712	4,652	129,400	32,642						
$50,000 under $100,000	214	89,848	2,454	1,888	53,490	13,918	3	2,326	138	1,518	-	219
$100,000 under $150,000	16	17,204	255	251	10,123	1,866	1	548	17	308	-	118
$150,000 under $200,000	7	8,023	172	219	4,532	1,190	-	-	-	-	-	-
$200,000 under $250,000	-	-	-	-	-	-	-	-	-	-	-	-
$250,000 under $500,000	2	4,211	81	125	2,493	689	-	-	-	-	-	-
$500,000 or more	-	-	-	-	-	-	-	-	-	-	-	-
Building materials												
Total	4,728	801,160	10,426	140,067	216,699	61,936	1,113	76,015	1,172	16,191	252	5,898
Under $1,000	388	16,871	181	4,871	3,948	188	396	11,373	252	3,117	5	138
$1,000 under $2,000	408	26,863	460	4,603	8,387	633	215	11,841	173	2,470	-	332
$2,000 under $3,000	321	17,927	323	2,564	4,950	810						
$3,000 under $4,000	352	25,567	295	7,484	6,150	1,219	253	17,246	158	3,909	30	789
$4,000 under $5,000	172	22,973	319	1,743	6,009	754						
$5,000 under $10,000	1,082	117,941	1,911	25,511	32,981	7,702	163	21,444	278	4,396	53	1,485
$10,000 under $15,000	569	97,250	1,237	14,830	25,928	7,108						
$15,000 under $20,000	390	90,546	1,143	16,433	23,979	6,837	-	-	-	-	-	-
$20,000 under $25,000	400	98,685	1,144	17,066	25,669	8,912	70	8,370	151	1,206	153	2,155
$25,000 under $50,000	498	165,548	2,133	25,703	46,203	16,375						
$50,000 under $100,000	124	85,633	781	13,431	22,444	7,886	(2)	(2)	(2)	(2)	(2)	(2)
$100,000 under $150,000	20	22,883	433	3,414	6,977	2,459	-	-	-	-	-	-
$150,000 under $200,000	2	3,256	9	439	719	368	-	-	-	-	-	-
$200,000 under $250,000	-	-	-	-	-	-	-	-	-	-	-	-
$250,000 under $500,000	2	9,217	57	1,975	2,355	685	-	-	-	-	-	-
$500,000 or more	-	-	-	-	-	-	-	-	-	-	-	-
Hardware and farm equipment												
Total	8,874	1,193,124	12,659	326,815	279,246	89,070	1,908	155,126	1,681	28,054	949	9,175
Under $1,000	737	46,232	440	17,345	8,914	327	535	31,915	283	5,936	8	250
$1,000 under $2,000	643	48,387	443	14,678	10,163	976	339	20,158	230	3,431	33	509
$2,000 under $3,000	571	47,119	461	16,512	10,100	1,445	274	12,182	166	2,750	54	712
$3,000 under $4,000	696	50,788	589	17,440	10,939	2,436	293	26,592	267	5,411	87	1,158
$4,000 under $5,000	573	46,867	606	16,149	10,484	2,550						
$5,000 under $10,000	2,440	237,903	2,867	82,205	56,770	17,848	264	26,404	331	3,690	411	1,832
$10,000 under $15,000	1,513	230,947	2,580	57,175	52,007	18,468	87	21,351	209	4,666	-	1,086
$15,000 under $20,000	667	142,941	1,443	32,100	34,587	11,441						
$20,000 under $25,000	455	102,597	1,090	24,077	26,528	9,933						
$25,000 under $50,000	477	149,861	1,277	33,193	37,242	15,564	116	16,524	195	2,170	356	3,628
$50,000 under $100,000	86	57,123	510	10,096	12,742	5,609						
$100,000 under $150,000	12	16,143	179	1,966	5,141	1,296	-	-	-	-	-	-
$150,000 under $200,000	1	2,703	24	443	597	155	-	-	-	-	-	-
$200,000 under $250,000	-	-	-	-	-	-	-	-	-	-	-	-
$250,000 under $500,000	3	13,513	150	3,436	3,032	1,022	-	-	-	-	-	-
$500,000 or more	-	-	-	-	-	-	-	-	-	-	-	-
Drug and proprietary stores												
Total	7,655	1,085,545	12,023	181,143	365,625	126,253	612	38,544	531	11,348	55	2,377
Under $1,000	239	13,945	317	3,788	4,481	126	237	12,745	158	3,973	-	254
$1,000 under $2,000	313	17,233	250	3,762	5,280	415						
$2,000 under $3,000	221	19,041	322	4,091	5,955	541						
$3,000 under $4,000	332	29,739	369	5,845	9,347	1,146	225	9,514	143	2,804	33	711
$4,000 under $5,000	309	26,565	247	5,418	7,705	1,424						
$5,000 under $10,000	1,479	134,281	1,675	29,186	43,028	11,041						
$10,000 under $15,000	1,167	139,495	1,685	25,226	45,486	14,141						
$15,000 under $20,000	1,237	176,784	1,906	30,408	58,674	21,729	150	16,285	230	4,571	22	1,412
$20,000 under $25,000	964	156,398	1,682	24,308	53,392	21,413						
$25,000 under $50,000	1,209	276,232	2,823	38,480	98,658	40,856						
$50,000 under $100,000	172	72,519	604	8,955	26,419	10,957	-	-	-	-	-	-
$100,000 under $150,000	9	6,247	53	913	2,497	1,076	-	-	-	-	-	-
$150,000 under $200,000	2	3,033	17	465	1,135	327	-	-	-	-	-	-
$200,000 under $250,000	1	1,947	8	298	523	216	-	-	-	-	-	-
$250,000 under $500,000	-	-	-	-	-	-	-	-	-	-	-	-
$500,000 or more	1	12,086	65	-	3,045	845	-	-	-	-	-	-

Footnotes at end of table. See text for explanatory statements and "Description of the Sample and Limitations of the Data."

ACTIVE PARTNERSHIPS

Table 12.—NUMBER OF PARTNERSHIPS, BUSINESS RECEIPTS, DEPRECIATION, INVENTORY, GROSS PROFIT, NET PROFIT, GROSS LOSS, AND NET LOSS, BY SELECTED INDUSTRIES AND SIZE OF NET PROFIT OR NET LOSS—Continued

Industry and size of net profit or net loss	Partnerships with net profit						Partnerships without net profit					
	Number of partnerships	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Inventory, end-of-year (Thousand dollars)	Gross profit (Thousand dollars)	Net profit (Thousand dollars)	Number of partnerships	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Gross profit (Thousand dollars)	Gross loss (Thousand dollars)	Net loss (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
WHOLESALE AND RETAIL TRADE--Continued												
Retail Trade--Continued												
Other retail trade												
Total	30,789	2,504,270	37,630	305,537	801,138	260,888	8,773	290,356	7,731	79,734	1,153	22,000
Under $1,000	4,737	100,249	1,592	18,432	31,344	2,217	4,024	52,607	1,193	17,551	56	1,548
$1,000 under $2,000	3,344	107,454	1,536	16,921	32,389	5,028	1,757	53,031	1,437	14,228	89	2,575
$2,000 under $3,000	2,741	105,843	1,886	14,658	31,932	6,742	1,048	39,391	747	9,948	79	2,577
$3,000 under $4,000	2,366	110,748	2,053	13,165	37,888	8,495	572	24,371	473	6,613	122	2,024
$4,000 under $5,000	1,717	93,380	1,632	12,064	27,806	7,618	364	21,925	660	4,818	75	1,628
$5,000 under $10,000	6,814	473,484	8,588	56,430	159,323	49,945	595	41,502	1,137	11,614	208	4,254
$10,000 under $15,000	4,123	438,948	6,474	56,256	133,792	50,167	300	30,220	1,163	8,775	322	3,864
$15,000 under $20,000	2,028	272,344	4,394	31,114	86,859	35,048						
$20,000 under $25,000	1,122	213,445	3,041	25,216	69,084	24,747	105	15,771	736	3,905	174	2,580
$25,000 under $50,000	1,521	403,569	4,601	42,869	129,614	51,226						
$50,000 under $100,000	250	142,852	1,542	14,796	45,866	15,729	4	4,215	137	932	-	251
$100,000 under $150,000	18	17,835	94	2,232	5,426	2,044	3	4,729	40	876	28	372
$150,000 under $200,000	4	15,688	162	615	6,990	725	-	-	-	-	-	-
$200,000 under $250,000	2	3,144	30	486	1,266	446	-	-	-	-	-	-
$250,000 under $500,000	2	5,287	5	283	1,559	711	1	2,594	8	474	-	327
$500,000 or more	-	-	-	-	-	-	-	-	-	-	-	-
Wholesale and Retail Trade Not Allocable												
Total	5,672	1,032,145	12,417	107,251	262,144	72,836	1,170	93,515	1,673	20,194	469	4,999
Under $1,000	652	15,669	243	1,709	4,926	293	620	25,014	280	6,253	27	351
$1,000 under $2,000	634	26,963	348	5,032	7,379	906						
$2,000 under $3,000	393	22,757	480	3,068	7,261	992	302	16,898	694	4,221	2	990
$3,000 under $4,000	238	17,256	199	2,619	4,373	809						
$4,000 under $5,000	258	22,705	302	2,288	5,337	1,118						
$5,000 under $10,000	1,267	143,869	2,255	15,373	38,395	9,470	167	23,143	271	4,552	-	1,190
$10,000 under $15,000	576	106,050	1,358	11,389	26,595	7,039	68	22,845	324	3,945	-	1,585
$15,000 under $20,000	539	126,737	1,326	11,894	27,480	9,312						
$20,000 under $25,000	323	94,067	1,431	9,901	24,732	7,144						
$25,000 under $50,000	605	241,280	2,444	25,602	64,732	20,233						
$50,000 under $100,000	150	107,016	993	11,639	27,681	9,392	(2)	(2)	(2)	(2)	(2)	(2)
$100,000 under $150,000	27	60,016	522	4,036	14,101	3,304	1	638	17	227	-	114
$150,000 under $200,000	3	5,974	48	1,092	1,317	520	-	-	-	-	-	-
$200,000 under $250,000	2	14,542	60	444	1,644	440	-	-	-	-	-	-
$250,000 under $500,000	4	23,855	245	1,165	4,465	1,261	-	-	-	-	-	-
$500,000 or more	1	3,389	163	-	1,726	603	-	-	-	-	-	-
FINANCE, INSURANCE, AND REAL ESTATE												
Total	143,766	4,183,196	346,877	Not applicable	3,988,960	1,431,525	63,912	718,795	233,204	694,249	677	313,991
Under $1,000	43,367	145,219	33,658		140,821	17,724	34,502	108,293	24,763	98,531	12	11,425
$1,000 under $2,000	21,238	145,482	25,437		137,952	30,917	10,060	59,584	19,333	58,102	8	14,348
$2,000 under $3,000	14,101	128,320	24,302		122,588	34,578	4,109	41,665	17,105	40,576	17	10,044
$3,000 under $4,000	10,182	122,714	18,890		111,582	35,414	2,852	33,354	11,495	32,381	-	9,984
$4,000 under $5,000	6,942	92,237	13,508		86,680	30,943	2,052	26,927	10,110	24,496	62	9,193
$5,000 under $10,000	20,551	378,403	53,631		358,317	146,584	4,846	95,084	32,306	93,298	397	33,406
$10,000 under $15,000	9,588	294,768	33,725		274,270	117,215	1,587	57,102	17,081	54,354	10	19,312
$15,000 under $20,000	4,937	192,910	24,671		179,725	85,542	956	37,445	15,317	36,369	-	16,587
$20,000 under $25,000	3,610	179,839	14,767		164,182	80,094	666	32,245	12,414	32,245	-	14,817
$25,000 under $50,000	5,694	510,704	45,545		460,967	195,813	1,349	67,932	28,479	67,932	-	46,777
$50,000 under $100,000	2,242	342,279	25,018		322,047	150,568	491	58,400	18,855	55,887	171	31,244
$100,000 under $150,000	517	169,443	10,805		167,230	63,863	253	26,403	10,511	25,717	-	30,271
$150,000 under $200,000	213	87,469	2,845		80,293	37,165	19	9,820	2,389	9,820	-	3,344
$200,000 under $250,000	141	67,144	2,387		65,850	31,407	60	12,297	6,124	12,297	-	13,504
$250,000 under $500,000	236	211,620	3,631		207,912	83,388	99	40,830	4,986	40,830	-	35,330
$500,000 or more	207	1,114,645	14,057		1,108,544	290,310	11	11,414	1,936	11,414	-	14,405
Security and Commodity Brokers, Dealers, Exchanges, and Services												
Total	2,178	1,377,553	11,477	Not applicable	1,376,531	354,178	704	57,118	394	57,118	-	27,951
Under $1,000	316	1,422	7		1,422	226	427	3,943	28	3,943	-	260
$1,000 under $2,000												
$2,000 under $3,000	196	1,131	72		1,131	666						
$3,000 under $4,000												
$4,000 under $5,000												
$5,000 under $10,000	247	7,299	32		7,299	1,910	128	2,864	16	2,864	-	1,328
$10,000 under $15,000	198	7,005	93		7,005	2,363						
$15,000 under $20,000	180	6,366	72		6,366	2,983						
$20,000 under $25,000	354	47,060	341		47,060	11,722	115	15,394	171	15,394	-	7,236
$25,000 under $50,000												
$50,000 under $100,000	200	45,306	291		45,306	14,413						
$100,000 under $150,000	64	47,064	311		47,064	7,920						
$150,000 under $200,000	94	39,281	217		39,281	16,388						
$200,000 under $250,000	63	37,316	115		37,268	14,291	1	1,723	13	1,723	-	214
$250,000 under $500,000	110	142,152	951		142,152	40,571	25	24,260	110	24,260	-	8,652
$500,000 or more	156	996,151	8,975		995,177	240,725	8	8,934	56	8,934	-	10,261

Footnotes at end of table. See text for explanatory statements and "Description of the Sample and Limitations of the Data."

ACTIVE PARTNERSHIPS

Table 12.—NUMBER OF PARTNERSHIPS, BUSINESS RECEIPTS, DEPRECIATION, INVENTORY, GROSS PROFIT, NET PROFIT, GROSS LOSS, AND NET LOSS, BY SELECTED INDUSTRIES AND SIZE OF NET PROFIT OR NET LOSS—Continued

Industry and size of net profit or net loss	Partnerships with net profit						Partnerships without net profit					
	Number of partnerships	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Inventory, end-of-year (Thousand dollars)	Gross profit (Thousand dollars)	Net profit (Thousand dollars)	Number of partnerships	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Gross profit (Thousand dollars)	Gross loss (Thousand dollars)	Net loss (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
FINANCE, INSURANCE, AND REAL ESTATE--Continued												
Real Estate Operators (Except Developers) and Lessors												
Total	95,408	1,611,000	309,976	Not applicable	1,606,886	510,915	43,405	568,035	226,389	567,335	-	199,515
Under $1,000	29,402	124,174	32,828		124,070	13,018	21,626	72,882	23,541	72,882	-	8,410
$1,000 under $2,000	16,431	118,102	24,549		116,491	23,927	7,836	51,113	18,773	51,113	-	11,135
$2,000 under $3,000	10,981	104,238	23,147		104,187	26,855	3,080	38,830	16,922	38,830	-	7,565
$3,000 under $4,000	7,237	90,444	18,107		90,444	25,101	2,040	29,410	11,327	29,410	-	7,229
$4,000 under $5,000	5,051	70,550	12,794		70,542	22,530	1,613	23,813	9,741	23,113	-	7,206
$5,000 under $10,000	14,059	272,394	51,204		272,275	99,426	3,487	83,382	31,742	83,382	-	24,140
$10,000 under $15,000	5,392	171,610	30,424		171,610	65,833	1,029	50,250	15,995	50,250	-	12,620
$15,000 under $20,000	2,326	108,898	22,901		108,622	40,214	728	34,206	14,938	34,206	-	12,570
$20,000 under $25,000	1,521	80,043	12,294		78,980	33,714	462	29,483	11,893	29,483	-	10,431
$25,000 under $50,000	2,078	222,928	39,509		222,575	70,633	899	64,353	27,983	64,353	-	31,590
$50,000 under $100,000	738	125,638	22,223		125,638	49,953	344	46,723	18,466	46,723	-	21,843
$100,000 under $150,000	136	51,291	9,094		50,982	16,199	168	13,777	10,166	13,777	-	20,996
$150,000 under $200,000	17	18,031	2,065		18,031	2,913	11	8,297	2,389	8,297	-	1,981
$200,000 under $250,000	12	7,042	1,823		6,822	2,702	53	9,396	6,111	9,396	-	12,001
$250,000 under $500,000	16	17,583	2,295		17,583	4,596	27	9,640	4,533	9,640	-	8,372
$500,000 or more	11	28,034	4,719		28,034	13,301	2	2,480	1,869	2,480	-	1,426
Real Estate Agents, Brokers, and Managers												
Total	6,245	251,868	8,133	Not applicable	201,240	87,138	1,696	24,782	1,795	13,627	653	14,900
Under $1,000	938	4,479	445		3,440	413	646	2,239	56	1,808	-	210
$1,000 under $2,000	742	8,101	328		6,790	1,078	293	2,226	65	784	-	426
$2,000 under $3,000	489	7,731	783		5,626	1,249	195	1,571	127	482	17	460
$3,000 under $4,000	415	4,368	163		4,093	1,472	215	2,771	289	1,509	58	846
$4,000 under $5,000	371	4,870	381		3,504	1,625						
$5,000 under $10,000	967	16,005	431		14,303	6,867	261	7,641	669	3,223	407	2,382
$10,000 under $15,000	685	26,064	1,340		24,236	8,341						
$15,000 under $20,000	420	21,876	354		16,986	7,220						
$20,000 under $25,000	295	15,281	244		11,165	6,679	(2)	(2)	(2)	(2)	(2)	(2)
$25,000 under $50,000	600	62,457	2,162		42,041	21,061	(2)	(2)	(2)	(2)	(2)	(2)
$50,000 under $100,000	239	41,802	443		32,086	14,901	(2)	(2)	(2)	(2)	(2)	(2)
$100,000 under $150,000	53	15,633	725		15,357	6,642	-	-	-	-	-	-
$150,000 under $200,000	13	4,572	102		4,572	2,320	(2)	(2)	(2)	(2)	(2)	(2)
$200,000 under $250,000	12	3,735	22		2,911	2,580	-	-	-	-	-	-
$250,000 under $500,000	3	2,309	66		2,228	836	(2)	(2)	(2)	(2)	(2)	(2)
$500,000 or more	3	12,585	144		11,902	3,854	-	-	-	-	-	-
Other Finance, Insurance, and Real Estate												
Total	39,935	942,775	17,291	Not applicable	804,303	479,294	18,107	68,860	4,626	56,169	24	71,625
Under $1,000	12,806	15,475	380		12,220	4,190	11,891	31,988	1,156	22,657	12	2,729
$1,000 under $2,000	3,971	18,948	558		14,340	5,789	1,867	3,500	477	3,460	8	2,694
$2,000 under $3,000	2,556	16,031	365		12,455	6,301	833	1,256	56	1,256	-	2,016
$3,000 under $4,000	2,477	27,698	620		16,841	8,651	694	2,360	152	1,976	-	2,361
$4,000 under $5,000	1,452	16,210	268		12,027	6,485	319	1,921	96	863	4	1,447
$5,000 under $10,000	5,277	82,705	1,964		64,440	38,381	1,140	8,786	418	8,272	-	7,789
$10,000 under $15,000	3,313	90,089	1,868		71,419	40,678	432	1,408	884	1,262	-	5,257
$15,000 under $20,000	2,011	55,770	1,344		47,751	35,125	184	1,094	42	562	-	3,219
$20,000 under $25,000	1,718	74,685	2,144		64,207	38,082	183	2,762	404	2,762	-	3,946
$25,000 under $50,000	2,738	188,089	3,618		159,121	94,016	388	2,139	327	2,139	-	13,085
$50,000 under $100,000	1,065	129,533	2,061		119,017	71,301	143	7,129	547	6,443	-	12,151
$100,000 under $150,000	264	55,455	675		53,827	33,102						
$150,000 under $200,000	89	25,585	461		18,409	15,544						
$200,000 under $250,000	54	19,051	427		18,849	11,834	(2)	(2)	(2)	(2)	(2)	(2)
$250,000 under $500,000	107	49,576	319		45,949	37,385	(2)	(2)	(2)	(2)	(2)	(2)
$500,000 or more	37	77,875	219		73,431	32,430	1	-	11	-	-	2,718
SERVICES												
Total	139,851	9,214,724	249,316	107,762	7,891,183	3,447,816	31,427	770,560	115,368	601,127	1,090	135,939
Under $1,000	15,981	156,526	10,643	6,509	122,680	7,509	14,302	177,267	15,859	141,297	18	5,370
$1,000 under $2,000	11,957	180,579	12,128	6,417	134,148	17,748	5,811	88,849	8,820	64,697	33	8,438
$2,000 under $3,000	8,552	168,091	11,282	5,405	120,060	21,410	3,220	58,036	8,064	43,235	44	7,756
$3,000 under $4,000	8,227	175,289	11,024	4,825	123,673	28,465	1,592	46,794	9,644	36,206	-	5,440
$4,000 under $5,000	7,252	157,844	8,676	3,256	120,207	32,469	1,320	23,403	4,348	18,007	-	5,894
$5,000 under $10,000	25,609	835,987	38,450	23,918	588,316	188,455	2,875	89,026	16,069	70,011	163	20,213
$10,000 under $15,000	14,286	629,086	23,305	17,985	446,393	175,181	905	47,758	7,712	33,599	-	11,548
$15,000 under $20,000	8,388	484,521	19,178	11,077	363,876	145,048	421	35,557	5,469	26,511	-	7,228
$20,000 under $25,000	6,192	422,258	12,996	6,052	338,832	138,951	257	20,416	2,592	15,405	-	5,685
$25,000 under $50,000	15,342	1,381,882	37,636	12,501	1,191,813	544,980	396	55,072	7,845	42,120	832	14,090
$50,000 under $100,000	11,968	1,709,700	30,681	5,366	1,588,751	828,704	268	70,495	18,559	60,719	-	25,117
$100,000 under $150,000	3,556	859,456	11,025	2,397	795,845	427,118						
$150,000 under $200,000	1,088	391,080	5,742	1,106	370,253	188,489	27	19,634	2,865	17,345	-	4,721
$200,000 under $250,000	455	211,895	2,614	196	199,830	100,153	4	10,840	588	9,619	-	905
$250,000 under $500,000	691	501,318	4,998	272	473,503	231,309	20	17,817	1,128	15,664	-	7,253
$500,000 or more	307	949,212	8,938	480	913,003	371,827	9	9,596	5,806	6,692	-	6,281

Footnotes at end of table. See text for explanatory statements and "Description of the Sample and Limitations of the Data."

ACTIVE PARTNERSHIPS

Table 12.—NUMBER OF PARTNERSHIPS, BUSINESS RECEIPTS, DEPRECIATION, INVENTORY, GROSS PROFIT, NET PROFIT, GROSS LOSS, AND NET LOSS, BY SELECTED INDUSTRIES AND SIZE OF NET PROFIT OR NET LOSS—Continued

Industry and size of net profit or net loss	Partnerships with net profit						Partnerships without net profit					
	Number of partnerships	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Inventory, end-of-year (Thousand dollars)	Gross profit (Thousand dollars)	Net profit (Thousand dollars)	Number of partnerships	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Gross profit (Thousand dollars)	Gross loss (Thousand dollars)	Net loss (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
SERVICES—Continued												
Lodging Services												
Total	9,105	397,271	43,434	4,601	328,092	63,690	5,809	172,784	38,478	146,477	26	31,744
Under $1,000	1,899	19,902	2,990	293	14,852	900	2,137	22,032	4,538	19,452	-	1,009
$1,000 under $2,000	1,667	28,754	3,716	977	22,373	2,439	1,017	11,380	2,162	8,990	-	1,509
$2,000 under $3,000	702	14,867	2,372	162	13,602	1,780	704	11,817	2,564	9,310	26	1,670
$3,000 under $4,000	957	23,929	2,738	388	19,159	3,243	284	9,963	1,899	9,281	-	936
$4,000 under $5,000	590	15,979	1,991	21	14,089	2,609	294	3,215	1,181	3,086	-	1,337
$5,000 under $10,000	1,605	64,388	8,139	1,303	54,852	11,613	814	27,671	5,959	24,726	-	5,892
$10,000 under $15,000	598	34,092	3,290	378	28,206	6,988	179	7,993	2,221	6,790	-	2,166
$15,000 under $20,000	407	34,353	4,224	106	30,425	6,845	140	8,807	3,090	8,511	-	2,432
$20,000 under $25,000	150	17,941	1,463	162	14,268	3,343	148	25,230	4,388	20,981	-	4,667
$25,000 under $50,000	438	67,568	6,937	283	60,516	15,217						
$50,000 under $100,000	69	33,220	3,394	158	26,051	4,430	78	27,761	7,780	22,571	-	7,068
$100,000 under $150,000	13	15,504	603	71	8,536	1,509						
$150,000 under $200,000	3	6,580	639	9	5,219	538	10	7,902	1,661	6,070	-	1,761
$200,000 under $250,000	4	6,080	322	43	3,847	893	1	3,763	210	2,737	-	234
$250,000 under $500,000	2	7,746	170	102	6,772	669	3	5,250	825	3,972	-	1,063
$500,000 or more	1	6,368	446	145	5,325	674	-	-	-	-	-	-
Personal Services												
Total	29,475	1,027,045	54,144	26,556	770,210	231,519	6,151	113,030	17,422	86,387	46	15,601
Under $1,000	3,931	40,855	3,650	955	36,458	1,815	2,912	29,131	3,295	24,225	2	1,196
$1,000 under $2,000	3,309	45,356	3,368	1,204	36,406	4,971	1,113	14,105	1,983	10,568	-	1,669
$2,000 under $3,000	2,815	48,048	3,078	701	38,768	7,020	631	12,421	1,449	10,816	-	1,515
$3,000 under $4,000	2,421	46,440	3,382	580	36,005	8,288	435	10,173	2,030	8,692	-	1,486
$4,000 under $5,000	2,387	46,289	2,478	502	38,139	10,685	318	6,873	1,343	4,376	-	1,417
$5,000 under $10,000	8,246	234,378	11,022	6,160	180,595	60,196	481	11,602	2,907	9,392	44	3,412
$10,000 under $15,000	3,097	137,301	6,127	4,107	97,356	37,687	232	21,823	2,862	12,919	-	3,275
$15,000 under $20,000	1,242	90,695	5,084	2,367	66,615	21,223						
$20,000 under $25,000	574	52,059	2,995	2,016	38,615	12,701	(2)	(2)	(2)	(2)	(2)	(2)
$25,000 under $50,000	1,082	154,756	8,043	4,709	108,337	37,067	1	576	31	576	-	44
$50,000 under $100,000	331	91,131	3,815	2,207	66,276	22,543	(2)	(2)	(2)	(2)	(2)	(2)
$100,000 under $150,000	22	19,686	434	914	12,450	2,584	-	-	-	-	-	-
$150,000 under $200,000	7	4,725	233	46	4,133	1,331	1	1,612	678	1,612	-	188
$200,000 under $250,000	-	-	-	-	-	-	-	-	-	-	-	-
$250,000 under $500,000	11	15,326	435	88	10,057	3,408	-	-	-	-	-	-
$500,000 or more	-	-	-	-	-	-	-	-	-	-	-	-
Laundries, laundry services, and cleaning and dyeing plants												
Total	10,828	463,303	28,769	4,508	346,198	72,172	4,035	78,870	14,791	59,846	44	12,468
Under $1,000	1,720	19,973	2,479	199	18,614	748	1,632	15,694	2,409	12,829	-	670
$1,000 under $2,000	1,331	20,641	2,463	65	17,944	1,881	723	9,473	1,649	7,039	-	1,067
$2,000 under $3,000	1,250	22,290	1,912	184	17,789	3,068	475	8,614	1,170	7,764	-	1,154
$3,000 under $4,000	968	26,928	2,437	127	20,570	3,333	293	5,795	1,493	5,190	-	992
$4,000 under $5,000	861	25,578	1,430	118	21,803	3,884	294	5,367	1,321	3,930	-	1,315
$5,000 under $10,000	2,974	114,155	6,431	993	83,381	21,440	383	8,088	2,448	6,481	44	2,793
$10,000 under $15,000	781	53,907	2,414	274	34,551	9,368	212	20,751	2,806	12,199	-	2,990
$15,000 under $20,000	387	42,000	2,588	308	30,574	6,805						
$20,000 under $25,000	242	29,893	1,852	782	21,507	5,442	1	883	62	209	-	20
$25,000 under $50,000	212	49,927	2,703	325	34,763	7,009	1	576	31	576	-	44
$50,000 under $100,000	83	34,249	1,504	558	28,455	5,224	(2)	(2)	(2)	(2)	(2)	(2)
$100,000 under $150,000	10	11,682	234	560	8,238	1,179	-	-	-	-	-	-
$150,000 under $200,000	-	-	-	-	-	-	1	1,612	678	1,612	-	188
$200,000 under $250,000	-	-	-	-	-	-	-	-	-	-	-	-
$250,000 under $500,000	9	12,080	322	15	8,009	2,791	-	-	-	-	-	-
$500,000 or more	-	-	-	-	-	-	-	-	-	-	-	-
Beauty and barber shops, including schools												
Total	11,777	205,302	5,620	1,596	179,303	69,887	1,078	13,958	493	12,124	-	1,071
Under $1,000	1,486	13,385	383	95	12,171	734	937	9,213	314	8,449	-	599
$1,000 under $2,000	1,368	13,605	482	82	12,105	2,112						
$2,000 under $3,000	1,095	14,312	384	76	12,570	2,790	136	3,527	172	2,772	-	351
$3,000 under $4,000	1,042	13,082	427	118	10,780	3,577						
$4,000 under $5,000	1,037	10,638	428	52	9,609	4,619	-	-	-	-	-	-
$5,000 under $10,000	3,781	68,867	1,818	486	61,991	27,924	-	-	-	-	-	-
$10,000 under $15,000	1,412	36,816	714	226	32,279	16,939	-	-	-	-	-	-
$15,000 under $20,000	396	18,604	634	179	15,638	6,670	-	-	-	-	-	-
$20,000 under $25,000	154	12,625	313	34	10,262	3,892	(2)	(2)	(2)	(2)	(2)	(2)
$25,000 under $50,000							-	-	-	-	-	-
$50,000 under $100,000	-	-	-	-	-	-	-	-	-	-	-	-
$100,000 under $150,000	6	3,368	37	248	1,898	630	-	-	-	-	-	-
$150,000 under $200,000	-	-	-	-	-	-	-	-	-	-	-	-
$200,000 under $250,000	-	-	-	-	-	-	-	-	-	-	-	-
$250,000 under $500,000	-	-	-	-	-	-	-	-	-	-	-	-
$500,000 or more	-	-	-	-	-	-	-	-	-	-	-	-

Footnotes at end of table. See text for explanatory statements and "Description of the Sample and Limitations of the Data."

ACTIVE PARTNERSHIPS

Table 12.—NUMBER OF PARTNERSHIPS, BUSINESS RECEIPTS, DEPRECIATION, INVENTORY, GROSS PROFIT, NET PROFIT, GROSS LOSS, AND NET LOSS, BY SELECTED INDUSTRIES AND SIZE OF NET PROFIT OR NET LOSS—Continued

Industry and size of net profit or net loss	Partnerships with net profit						Partnerships without net profit					
	Number of partnerships	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Inventory, end-of-year (Thousand dollars)	Gross profit (Thousand dollars)	Net profit (Thousand dollars)	Number of partnerships	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Gross profit (Thousand dollars)	Gross loss (Thousand dollars)	Net loss (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
SERVICES--Continued												
Personal Services--Continued												
Other personal services												
Total	6,870	358,440	19,755	20,452	244,709	89,460	1,038	20,202	2,138	14,417	2	2,062
Under $1,000	725	7,497	788	661	5,673	333	519	6,287	642	4,845	2	198
$1,000 under $2,000	610	11,110	423	1,057	6,357	978	214	2,569	264	1,631	-	331
$2,000 under $3,000	470	11,446	782	441	8,409	1,162						
$3,000 under $4,000	411	6,430	518	335	4,655	1,378	186	6,164	666	4,228	-	606
$4,000 under $5,000	489	10,073	620	332	6,727	2,182						
$5,000 under $10,000	1,491	51,356	2,773	4,681	35,223	10,832						
$10,000 under $15,000	904	46,578	2,999	3,607	30,526	11,380	119	5,182	566	3,713	-	927
$15,000 under $20,000	459	30,091	1,862	1,880	20,403	7,748						
$20,000 under $25,000	254	18,376	970	1,202	13,606	5,530						
$25,000 under $50,000	794	95,994	5,200	4,382	66,814	27,895	-	-	-	-	-	-
$50,000 under $100,000	248	56,882	2,311	1,649	37,821	17,319	-	-	-	-	-	-
$100,000 under $150,000	6	4,636	163	106	2,314	775	-	-	-	-	-	-
$150,000 under $200,000	7	4,725	233	46	4,133	1,331	-	-	-	-	-	-
$200,000 under $250,000	-	-	-	-	-	-	-	-	-	-	-	-
$250,000 under $500,000	2	3,246	113	73	2,048	617	-	-	-	-	-	-
$500,000 or more	-	-	-	-	-	-	-	-	-	-	-	-
Business Services												
Total	14,679	768,018	30,014	14,213	554,923	194,417	4,749	80,148	17,358	56,535	624	15,917
Under $1,000	2,621	18,188	1,185	578	12,820	1,086	2,410	22,797	2,273	16,423	6	750
$1,000 under $2,000	1,774	25,024	1,607	372	16,847	2,573	802	9,107	1,574	6,210	8	1,142
$2,000 under $3,000	1,197	17,367	2,143	388	13,530	3,009	470	7,014	1,131	5,660	3	1,128
$3,000 under $4,000	863	20,869	1,193	9	17,392	2,996	414	10,887	956	7,729	-	1,550
$4,000 under $5,000	763	23,348	972	109	14,910	3,444						
$5,000 under $10,000	2,868	92,264	4,270	3,700	60,946	21,436	371	7,345	3,420	6,060	83	2,667
$10,000 under $15,000	1,639	78,904	4,115	2,528	59,944	19,993	167	8,714	1,504	4,236	-	2,365
$15,000 under $20,000	927	58,671	2,930	2,237	43,355	15,987						
$20,000 under $25,000	480	48,923	855	1,153	28,745	10,852						
$25,000 under $50,000	845	111,448	2,965	1,637	74,493	29,028	112	10,361	851	6,294	524	3,513
$50,000 under $100,000	511	120,564	3,522	673	86,706	32,507						
$100,000 under $150,000	79	37,276	1,119	211	23,970	9,410						
$150,000 under $200,000	52	32,242	1,215	611	24,542	9,417	-	-	-	-	-	-
$200,000 under $250,000	18	14,509	518	7	10,640	4,130	-	-	-	-	-	-
$250,000 under $500,000	28	17,978	389	-	17,688	8,497	-	-	-	-	-	-
$500,000 or more	14	50,443	1,016	-	48,395	20,052	3	3,923	5,649	3,923	-	2,802
Automotive Services												
Total	15,216	621,732	18,077	33,378	293,803	112,544	3,067	100,766	16,385	55,674	40	9,548
Under $1,000	1,573	19,158	774	2,284	9,599	797	1,603	23,454	781	12,564	2	583
$1,000 under $2,000	1,415	26,155	748	2,657	12,555	2,115	730	22,576	601	11,510	25	1,052
$2,000 under $3,000	1,173	30,033	963	2,672	11,325	2,900	222	9,088	649	3,125	13	539
$3,000 under $4,000	1,470	39,408	979	2,662	14,410	5,128	194	13,831	4,402	7,667	-	759
$4,000 under $5,000	1,261	26,680	715	1,661	13,843	5,629						
$5,000 under $10,000	4,381	171,069	5,821	7,680	84,748	31,869	196	13,590	1,308	6,184	-	1,345
$10,000 under $15,000	2,312	119,048	2,212	5,346	57,571	28,080						
$15,000 under $20,000	1,019	83,267	1,685	4,145	39,522	17,421	89	6,765	2,273	3,751	-	1,837
$20,000 under $25,000	283	37,510	998	1,225	17,990	6,331						
$25,000 under $50,000	255	42,083	1,717	2,033	18,262	7,398						
$50,000 under $100,000	65	18,848	765	703	9,665	3,669	(2)	(2)	(2)	(2)	(2)	(2)
$100,000 under $150,000	7	7,093	674	310	3,284	842	(2)	(2)	(2)	(2)	(2)	(2)
$150,000 under $200,000	1	633	14	-	282	152	(2)	(2)	(2)	(2)	(2)	(2)
$200,000 under $250,000	1	747	12	-	747	213	-	-	-	-	-	-
$250,000 under $500,000	-	-	-	-	-	-	-	-	-	-	-	-
$500,000 or more	-	-	-	-	-	-	-	-	-	-	-	-
Automobile repair shops												
Total	13,762	563,051	11,464	33,015	246,780	102,505	2,387	68,254	1,764	27,397	40	3,918
Under $1,000	1,378	18,194	505	2,283	8,664	703	1,290	20,419	507	9,980	2	441
$1,000 under $2,000	1,199	24,290	546	2,657	10,760	1,820	592	19,969	479	8,956	25	861
$2,000 under $3,000	992	27,762	780	2,655	9,547	2,454						
$3,000 under $4,000	1,392	38,212	947	2,575	13,668	4,860	298	12,602	425	3,617	13	894
$4,000 under $5,000	1,143	24,333	682	1,661	12,073	5,098						
$5,000 under $10,000	3,935	149,152	3,136	7,544	67,529	28,571						
$10,000 under $15,000	2,254	114,818	2,118	5,311	54,629	27,477	202	14,087	282	4,275	-	1,618
$15,000 under $20,000	954	77,649	1,359	4,145	34,724	16,313						
$20,000 under $25,000	248	32,637	596	1,185	14,518	5,570	(2)	(2)	(2)	(2)	(2)	(2)
$25,000 under $50,000	202	34,084	455	1,986	12,091	5,600	-	-	-	-	-	-
$50,000 under $100,000	59	16,069	251	703	6,886	3,281	-	-	-	-	-	-
$100,000 under $150,000	5	5,218	75	310	1,409	606	-	-	-	-	-	-
$150,000 under $200,000	1	633	14	-	282	152	-	-	-	-	-	-
$200,000 under $250,000	-	-	-	-	-	-	-	-	-	-	-	-
$250,000 under $500,000	-	-	-	-	-	-	-	-	-	-	-	-
$500,000 or more	-	-	-	-	-	-	-	-	-	-	-	-

Footnotes at end of table. See text for explanatory statements and "Description of the Sample and Limitations of the Data."

ACTIVE PARTNERSHIPS

Table 12.—NUMBER OF PARTNERSHIPS, BUSINESS RECEIPTS, DEPRECIATION, INVENTORY, GROSS PROFIT, NET PROFIT, GROSS LOSS, AND NET LOSS, BY SELECTED INDUSTRIES AND SIZE OF NET PROFIT OR NET LOSS—Continued

Industry and size of net profit or net loss	Partnerships with net profit						Partnerships without net profit					
	Number of partnerships	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Inventory, end-of-year (Thousand dollars)	Gross profit (Thousand dollars)	Net profit (Thousand dollars)	Number of partnerships	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Gross profit (Thousand dollars)	Gross loss (Thousand dollars)	Net loss (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
SERVICES--Continued												
Automotive Services—Continued												
Other automobile services, including rental												
Total	1,454	58,681	6,613	363	47,023	10,039	680	32,512	14,621	28,277	-	5,630
Under $1,000	195	964	269	1	935	94	451	5,642	396	5,138	-	333
$1,000 under $2,000	216	1,865	202	-	1,795	295						
$2,000 under $3,000	181	2,271	183	17	1,778	446	118	10,317	4,626	7,175	-	404
$3,000 under $4,000	196	3,543	65	87	2,512	799						
$4,000 under $5,000												
$5,000 under $10,000	446	21,917	2,685	136	17,219	3,298	78	5,091	3,228	5,091	-	1,460
$10,000 under $15,000	211	22,720	2,084	122	17,383	4,270						
$15,000 under $20,000												
$20,000 under $25,000												
$25,000 under $50,000												
$50,000 under $100,000	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
$100,000 under $150,000	2	1,875	599	-	1,875	236	(2)	(2)	(2)	(2)	(2)	(2)
$150,000 under $200,000	-	-	-	-	-	-	(2)	(2)	(2)	(2)	(2)	(2)
$200,000 under $250,000	1	747	12	-	747	213	-	-	-	-	-	-
$250,000 under $500,000	-	-	-	-	-	-	-	-	-	-	-	-
$500,000 or more	-	-	-	-	-	-	-	-	-	-	-	-
Repair Services, Except Automotive												
Total	8,737	267,732	6,424	18,385	145,332	62,257	1,873	21,058	715	11,368	4	1,945
Under $1,000	1,779	12,412	448	2,105	6,984	849	1,230	7,892	344	4,527	4	412
$1,000 under $2,000	1,021	10,977	425	711	5,908	1,554	390	6,341	171	4,208	-	558
$2,000 under $3,000	665	15,698	464	1,198	8,961	1,646	195	3,472	94	1,656	-	507
$3,000 under $4,000	547	7,803	224	799	4,659	1,932						
$4,000 under $5,000	509	9,379	321	850	5,298	2,268						
$5,000 under $10,000	1,936	56,814	1,608	3,674	33,352	14,466	(2)	(2)	(2)	(2)	(2)	(2)
$10,000 under $15,000	1,309	61,955	1,177	4,077	32,389	16,239	(2)	(2)	(2)	(2)	(2)	(2)
$15,000 under $20,000	518	32,634	728	1,638	18,454	8,755	-	-	-	-	-	-
$20,000 under $25,000	196	17,673	347	810	8,875	4,515	-	-	-	-	-	-
$25,000 under $50,000	238	31,420	546	1,710	16,255	8,042	-	-	-	-	-	-
$50,000 under $100,000	(2)	(2)	(2)	(2)	(2)	(2)	-	-	-	-	-	-
$100,000 under $150,000	1	560	14	55	187	136	-	-	-	-	-	-
$150,000 under $200,000	2	1,406	38	107	529	363	-	-	-	-	-	-
$200,000 under $250,000	1	2,458	1	-	482	213	-	-	-	-	-	-
$250,000 under $500,000	-	-	-	-	-	-	-	-	-	-	-	-
$500,000 or more	-	-	-	-	-	-	-	-	-	-	-	-
Recreational Services												
Total	8,393	459,652	23,487	3,646	374,728	87,815	5,073	163,397	20,976	137,954	350	40,293
Under $1,000	1,759	10,963	743	147	9,019	918	1,615	26,956	3,963	23,036	4	724
$1,000 under $2,000	1,019	15,863	1,276	153	12,917	1,517	948	10,355	1,590	8,789	-	1,357
$2,000 under $3,000	734	12,236	1,136	32	7,896	1,830	744	12,003	2,030	10,389	2	1,829
$3,000 under $4,000	690	13,937	1,780	68	12,433	2,468	317	4,610	849	3,613	-	1,096
$4,000 under $5,000	557	13,596	1,374	96	11,766	2,516	260	3,612	933	3,324	-	1,127
$5,000 under $10,000	1,639	65,681	4,612	560	51,322	11,868	607	15,416	1,981	11,652	36	4,256
$10,000 under $15,000	883	56,542	3,416	617	40,752	10,527	279	17,940	2,694	14,485	-	3,659
$15,000 under $20,000	266	20,787	1,471	308	15,521	4,420						
$20,000 under $25,000	266	23,754	1,768	397	20,750	5,933	182	22,298	2,786	17,396	308	5,498
$25,000 under $50,000	334	59,624	3,730	925	48,744	10,461						
$50,000 under $100,000	125	39,284	402	124	32,906	8,039	86	17,576	3,193	17,070	-	8,843
$100,000 under $150,000	79	38,868	646	56	31,507	9,226						
$150,000 under $200,000	8	10,435	249	10	9,701	1,487	9	7,314	119	6,857	-	1,564
$200,000 under $250,000	9	6,301	229	110	5,713	1,953	3	7,077	378	6,882	-	671
$250,000 under $500,000	13	28,418	71	23	26,314	5,163	17	12,567	303	11,692	-	6,190
$500,000 or more	12	43,363	584	20	37,467	9,489	6	5,673	157	2,769	-	3,479
Medical and Other Health Services												
Total	17,724	1,857,874	29,265	4,098	1,799,944	994,010	1,308	46,272	2,471	41,095	-	7,886
Under $1,000	556	13,398	324	111	12,093	297	550	14,778	276	12,770	-	163
$1,000 under $2,000	450	10,737	606	33	9,776	673	259	6,581	533	6,205	-	373
$2,000 under $3,000	337	8,820	633	252	7,762	829	220	4,601	411	4,534	-	731
$3,000 under $4,000	434	9,422	355	319	7,598	1,524						
$4,000 under $5,000	254	5,220	271	10	5,132	1,147						
$5,000 under $10,000	1,265	43,303	1,050	513	38,512	9,435	140	5,453	207	5,453	-	980
$10,000 under $15,000	1,003	40,126	1,299	932	33,568	12,776	116	11,175	192	9,087	-	3,216
$15,000 under $20,000	979	41,799	1,061	276	37,225	16,935						
$20,000 under $25,000	1,007	59,196	1,761	208	53,723	22,747						
$25,000 under $50,000	3,575	260,673	5,463	618	251,793	134,721						
$50,000 under $100,000	5,388	633,911	9,451	358	623,314	380,278	2	1,990	56	1,508	-	181
$100,000 under $150,000	1,731	338,994	3,449	251	332,179	208,404	(2)	(2)	(2)	(2)	(2)	(2)
$150,000 under $200,000	329	103,770	1,242	57	101,482	56,876	1	728	164	728	-	179
$200,000 under $250,000	162	61,572	535	36	61,349	35,871	-	-	-	-	-	-
$250,000 under $500,000	205	125,388	1,231	59	124,194	66,007	-	-	-	-	-	-
$500,000 or more	49	101,545	534	65	100,244	45,490	-	-	-	-	-	-

Footnotes at end of table. See text for explanatory statements and "Description of the Sample and Limitations of the Data."

ACTIVE PARTNERSHIPS

Table 12.—NUMBER OF PARTNERSHIPS, BUSINESS RECEIPTS, DEPRECIATION, INVENTORY, GROSS PROFIT, NET PROFIT, GROSS LOSS, AND NET LOSS, BY SELECTED INDUSTRIES AND SIZE OF NET PROFIT OR NET LOSS—Continued

Industry and size of net profit or net loss	Partnerships with net profit						Partnerships without net profit					
	Number of partnerships	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Inventory, end-of-year (Thousand dollars)	Gross profit (Thousand dollars)	Net profit (Thousand dollars)	Number of partnerships	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Gross profit (Thousand dollars)	Gross loss (Thousand dollars)	Net loss (Thousand dollars)
SERVICES--Continued	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Medical and Other Health Services--Continued												
Offices of physicians, surgeons and oculists												
Total	10,379	1,107,817	14,886	634	1,097,450	683,493	168	5,949	98	5,949	-	749
Under $1,000	274	7,869	80	-	7,575	229	124	4,871	38	4,871	-	138
$1,000 under $2,000												
$2,000 under $3,000												
$3,000 under $4,000	351	5,264	167	142	5,033	1,247						
$4,000 under $5,000												
$5,000 under $10,000	333	11,646	182	-	11,349	2,526	(2)	(2)	(2)	(2)	(2)	(2)
$10,000 under $15,000	313	7,648	168	149	7,353	3,920	-	-	-	-	-	-
$15,000 under $20,000	254	9,226	280	-	9,226	4,516	(2)	(2)	(2)	(2)	(2)	(2)
$20,000 under $25,000	293	13,494	336	-	13,302	6,623	-	-	-	-	-	-
$25,000 under $50,000	2,395	157,235	2,858	54	155,347	94,085	-	-	-	-	-	-
$50,000 under $100,000	4,352	481,725	6,871	190	477,232	307,927	-	-	-	-	-	-
$100,000 under $150,000	1,394	255,673	2,483	50	253,903	167,637	-	-	-	-	-	-
$150,000 under $200,000	221	60,523	687	6	60,067	38,188	-	-	-	-	-	-
$200,000 under $250,000	97	36,721	290	36	36,498	21,463	-	-	-	-	-	-
$250,000 under $500,000	92	46,411	401	7	46,183	27,807	-	-	-	-	-	-
$500,000 or more	10	14,382	83	-	14,382	7,325	-	-	-	-	-	-
Other medical and health services												
Total	7,345	750,057	14,379	3,464	702,494	310,517	1,140	40,323	2,373	35,146	-	7,137
Under $1,000	380	8,982	285	111	7,729	206	470	11,293	253	9,285	-	156
$1,000 under $2,000	352	7,284	565	33	6,565	535	235	5,195	525	4,819	-	330
$2,000 under $3,000	259	8,294	624	252	7,236	649	200	4,601	404	4,534	-	643
$3,000 under $4,000	415	9,904	468	187	8,223	1,604						
$4,000 under $5,000												
$5,000 under $10,000	932	31,657	868	513	27,163	6,909	141	9,963	204	9,717	-	1,191
$10,000 under $15,000	690	32,478	1,131	783	26,215	8,856						
$15,000 under $20,000	725	32,573	781	276	27,999	12,419	94	9,271	987	6,791	-	4,817
$20,000 under $25,000	714	45,702	1,425	208	40,421	16,124						
$25,000 under $50,000	1,180	103,438	2,605	564	96,446	40,636						
$50,000 under $100,000	1,036	152,186	2,580	168	146,082	72,351						
$100,000 under $150,000	337	83,321	966	201	78,276	40,767						
$150,000 under $200,000	108	43,247	555	51	41,415	18,688						
$200,000 under $250,000	65	24,851	245	-	24,851	14,408	-	-	-	-	-	-
$250,000 under $500,000	113	78,977	830	52	78,011	38,200	-	-	-	-	-	-
$500,000 or more	39	87,163	451	65	85,862	38,165	-	-	-	-	-	-
Legal Services												
Total	20,804	2,106,599	23,921	-	2,078,229	1,166,820	1,267	25,688	435	25,617	-	3,100
Under $1,000	586	8,189	118	-	8,189	243	779	21,335	212	21,264	-	263
$1,000 under $2,000	552	9,930	192	-	9,906	805	234	2,102	51	2,102	-	302
$2,000 under $3,000	415	11,168	272	-	10,869	1,065	137	802	34	802	-	479
$3,000 under $4,000	279	4,732	22	-	3,716	961						
$4,000 under $5,000	430	7,244	117	-	7,244	1,937						
$5,000 under $10,000	1,759	33,253	778	-	32,725	13,388	77	1,449	100	1,449	-	1,037
$10,000 under $15,000	1,778	43,523	720	-	42,757	22,193						
$15,000 under $20,000	1,589	53,928	871	-	51,230	27,951						
$20,000 under $25,000	1,803	73,695	1,272	-	72,525	40,481	(2)	(2)	(2)	(2)	(2)	(2)
$25,000 under $50,000	5,375	349,214	4,058	-	335,892	190,262	(2)	(2)	(2)	(2)	(2)	(2)
$50,000 under $100,000	3,715	443,848	5,140	-	439,256	255,026	-	-	-	-	-	-
$100,000 under $150,000	1,150	238,527	2,392	-	237,233	139,302	-	-	-	-	-	-
$150,000 under $200,000	619	184,008	1,822	-	182,851	107,130	-	-	-	-	-	-
$200,000 under $250,000	203	78,841	731	-	78,716	44,568	-	-	-	-	-	-
$250,000 under $500,000	359	212,870	1,998	-	211,801	122,753	-	-	-	-	-	-
$500,000 or more	192	353,629	3,418	-	353,319	198,755	-	-	-	-	-	-
Engineering and Architectural Services												
Total	5,115	718,735	7,247	1,486	584,196	174,012	870	33,845	381	28,114	-	6,069
Under $1,000	402	7,480	109	-	6,816	262	397	3,297	33	1,788	-	82
$1,000 under $2,000												
$2,000 under $3,000							281	6,769	109	6,340	-	662
$3,000 under $4,000	382	13,029	284	-	10,590	1,259						
$4,000 under $5,000												
$5,000 under $10,000	595	41,554	240	288	19,154	4,434	108	7,457	138	6,977	-	834
$10,000 under $15,000	671	23,279	285	-	20,266	8,337						
$15,000 under $20,000	509	28,421	520	-	24,252	8,999						
$20,000 under $25,000	562	39,645	410	41	36,620	12,472	56	9,861	63	7,468	-	1,728
$25,000 under $50,000	1,077	141,566	1,469	334	122,314	38,876						
$50,000 under $100,000	629	149,926	1,929	191	131,735	43,975	(2)	(2)	(2)	(2)	(2)	(2)
$100,000 under $150,000	173	80,985	771	116	67,676	20,144	(2)	(2)	(2)	(2)	(2)	(2)
$150,000 under $200,000	41	34,854	202	266	29,087	6,954	1	925	29	925	-	183
$200,000 under $250,000	22	21,748	74	-	18,697	4,705	-	-	-	-	-	-
$250,000 under $500,000	37	59,781	445	-	43,912	12,375	-	-	-	-	-	-
$500,000 or more	15	76,467	509	250	53,077	11,220	-	-	-	-	-	-

Footnotes at end of table. See text for explanatory statements and "Description of the Sample and Limitations of the Data."

ACTIVE PARTNERSHIPS

Table 12.—NUMBER OF PARTNERSHIPS, BUSINESS RECEIPTS, DEPRECIATION, INVENTORY, GROSS PROFIT, NET PROFIT, GROSS LOSS, AND NET LOSS, BY SELECTED INDUSTRIES AND SIZE OF NET PROFIT OR NET LOSS—Continued

Industry and size of net profit or net loss	Partnerships with net profit						Partnerships without net profit					
	Number of partnerships	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Inventory, end-of-year (Thousand dollars)	Gross profit (Thousand dollars)	Net profit (Thousand dollars)	Number of partnerships	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Gross profit (Thousand dollars)	Gross loss (Thousand dollars)	Net loss (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
SERVICES--Continued												
Accounting, Auditing, and Bookkeeping Services												
Total	8,519	916,841	11,502	476	906,062	338,525	596	9,051	292	9,002	-	2,054
Under $1,000	626	5,595	242	-	5,587	288	259	3,780	58	3,780	-	71
$1,000 under $2,000	352	5,213	154	231	5,134	537						
$2,000 under $3,000	195	2,802	82	-	2,802	538	195	2,579	46	2,534	-	463
$3,000 under $4,000	234	3,623	110	-	3,623	810						
$4,000 under $5,000	275	4,659	265	-	4,652	1,247						
$5,000 under $10,000	1,001	26,557	725	-	26,557	7,544						
$10,000 under $15,000	879	31,317	608	-	31,076	10,959	142	2,692	188	2,688	-	1,520
$15,000 under $20,000	728	29,439	544	-	29,433	12,833						
$20,000 under $25,000	743	41,338	852	18	39,131	16,646	-	-	-	-	-	-
$25,000 under $50,000	1,990	146,630	2,181	190	143,111	69,298	-	-	-	-	-	-
$50,000 under $100,000	1,105	166,258	2,010	-	165,734	75,826	-	-	-	-	-	-
$100,000 under $150,000	272	71,889	787	37	70,746	32,136	-	-	-	-	-	-
$150,000 under $200,000	26	12,427	88	-	12,427	4,241	-	-	-	-	-	-
$200,000 under $250,000	35	19,639	192	-	19,639	7,607	-	-	-	-	-	-
$250,000 under $500,000	34	32,058	231	-	31,234	11,868	-	-	-	-	-	-
$500,000 or more	24	317,397	2,431	-	315,176	86,147	-	-	-	-	-	-
Other Services												
Total	2,084	73,225	1,801	923	55,664	22,207	664	4,521	455	2,904	-	1,782
Under $1,000	352	1,853	65	36	1,633	198	410	1,815	86	1,468	-	117
$1,000 under $2,000	295	1,103	31	79	956	420						
$2,000 under $3,000							135	805	101	629	-	335
$3,000 under $4,000	495	4,599	268	7	3,767	1,636						
$4,000 under $5,000												
$5,000 under $10,000	314	6,726	185	40	5,553	2,206						
$10,000 under $15,000	321	13,526	116	-	10,352	5,081	119	1,901	268	807	-	1,330
$15,000 under $20,000												
$20,000 under $25,000	261	27,424	802	84	19,686	7,540	-	-	-	-	-	-
$25,000 under $50,000												
$50,000 under $100,000	(2)	(2)	(2)	(2)	(2)	(2)	-	-	-	-	-	-
$100,000 under $150,000	(2)	(2)	(2)	(2)	(2)	(2)	-	-	-	-	-	-
$150,000 under $200,000	-	-	-	-	-	-	-	-	-	-	-	-
$200,000 under $250,000	-	-	-	-	-	-	-	-	-	-	-	-
$250,000 under $500,000	2	1,753	28	-	1,531	569	-	-	-	-	-	-
$500,000 or more	-	-	-	-	-	-	-	-	-	-	-	-
NATURE OF BUSINESS NOT ALLOCABLE												
Total	3,432	87,204	1,961	3,624	60,092	32,258	1,688	9,383	431	4,262	81	2,205
Under $1,000	860	6,603	78	86	2,295	366	1,139	7,526	318	3,644	18	404
$1,000 under $2,000	449	1,630	63	-	1,587	687						
$2,000 under $3,000	273	1,755	37	16	1,545	676	451	1,621	113	617	63	921
$3,000 under $4,000	254	4,888	370	88	3,153	871						
$4,000 under $5,000	254	4,250	179	172	2,515	1,120						
$5,000 under $10,000	713	16,923	521	491	10,362	5,266	(2)	(2)	(2)	(2)	(2)	(2)
$10,000 under $15,000							(2)	(2)	(2)	(2)	(2)	(2)
$15,000 under $20,000	318	15,875	197	2,311	8,161	4,700	-	-	-	-	-	-
$20,000 under $25,000	1	560	-	56	24	21	-	-	-	-	-	-
$25,000 under $50,000	162	12,741	363	404	9,639	5,343	-	-	-	-	-	-
$50,000 under $100,000	102	12,795	92	-	12,094	7,521	-	-	-	-	-	-
$100,000 under $150,000	46	9,184	61	-	8,717	5,687	-	-	-	-	-	-
$150,000 under $200,000	-	-	-	-	-	-	-	-	-	-	-	-
$200,000 under $250,000	-	-	-	-	-	-	-	-	-	-	-	-
$250,000 under $500,000	-	-	-	-	-	-	-	-	-	-	-	-
$500,000 or more	-	-	-	-	-	-	-	-	-	-	-	-

[1] Includes 4,352 partnerships with neither profit nor loss.
[2] Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.
NOTE: See text for explanatory statements and "Description of the Sample and Limitations of the Data."

ACTIVE PARTNERSHIPS WITH BALANCE SHEETS

Table 13.—NUMBER OF PARTNERSHIPS, BUSINESS RECEIPTS, DEPRECIATION, INVENTORY, TOTAL ASSETS, GROSS PROFIT, NET PROFIT, AND NET LOSS, BY SELECTED INDUSTRIES AND SIZE OF TOTAL ASSETS

Industry and size of total assets	Partnerships with net profit							Partnerships without net profit					
	Number of partnerships	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Inventory, end-of-year (Thousand dollars)	Total assets (Thousand dollars)	Gross profit (Thousand dollars)	Net profit (Thousand dollars)	Number of partnerships	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Total assets (Thousand dollars)	Gross profit (Thousand dollars)	Net loss (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
ALL INDUSTRIES													
Total	317,420	45,855,227	1,023,933	3,222,018	32,066,176	17,860,083	6,213,561	97,716	5,684,549	443,927	11,619,898	1,986,959	750,991
Under $10,000	81,493	2,810,024	38,107	47,690	366,042	1,671,638	822,221	28,424	390,053	12,787	114,547	150,439	54,858
$10,000 under $25,000	65,769	3,989,878	76,101	160,268	1,098,118	2,010,301	840,132	19,617	481,177	23,839	326,960	173,684	65,826
$25,000 under $50,000	58,076	5,434,431	111,073	365,759	2,095,814	2,303,545	893,704	14,807	581,274	27,394	537,143	190,395	61,500
$50,000 under $100,000	51,079	7,277,289	163,294	591,724	3,641,117	2,724,696	956,226	14,129	892,476	51,310	997,088	276,581	93,600
$100,000 under $250,000	41,082	10,410,612	240,203	896,368	6,382,871	3,457,423	1,101,604	12,159	1,212,561	85,814	1,919,398	383,826	128,112
$250,000 under $500,000	12,595	6,192,888	145,025	489,742	4,306,178	1,856,925	545,396	4,631	730,195	64,327	1,629,173	236,318	84,942
$500,000 under $1,000,000	4,717	4,084,952	104,666	319,156	3,182,901	1,275,240	378,508	2,254	619,907	56,950	1,599,680	206,940	90,693
$1,000,000 under $2,500,000	1,968	2,797,691	75,402	217,311	2,890,714	869,494	278,967	1,191	424,832	58,570	1,764,310	169,513	70,021
$2,500,000 under $5,000,000	378	1,029,885	36,601	64,045	1,283,792	377,252	109,639	384	206,867	35,625	1,315,656	94,271	50,192
$5,000,000 under $10,000,000	122	634,605	8,668	36,513	843,659	307,231	76,490	84	87,613	19,115	582,531	49,554	28,703
$10,000,000 under $25,000,000	93	551,047	18,553	33,442	1,422,317	364,413	90,918	30	32,793	8,033	473,870	30,637	14,323
$25,000,000 or more	48	641,925	6,240	-	4,552,653	641,925	119,756	6	24,801	163	359,542	24,801	8,221
AGRICULTURE, FORESTRY, AND FISHERIES													
Total	12,631	1,344,629	70,114	95,233	1,336,261	676,528	191,014	8,679	428,065	47,037	984,682	175,924	98,609
Under $10,000	2,029	40,141	1,455	601	8,761	23,565	10,968	1,596	12,583	649	6,945	2,985	3,047
$10,000 under $25,000	2,294	80,103	4,260	1,973	39,540	50,738	20,087	1,502	21,300	1,996	26,198	7,653	4,561
$25,000 under $50,000	2,151	119,899	7,415	5,497	76,715	68,656	23,759	1,410	29,971	2,769	50,981	12,835	6,318
$50,000 under $100,000	2,567	257,737	14,028	15,497	186,816	144,525	34,625	1,819	79,903	8,509	128,066	36,917	17,176
$100,000 under $250,000	2,321	366,255	20,463	19,744	364,970	192,508	53,012	1,569	115,518	14,362	244,690	45,066	26,072
$250,000 under $500,000	855	212,620	11,935	17,934	285,910	107,908	26,291	581	85,740	7,187	205,046	36,193	14,381
$500,000 under $1,000,000	295	143,884	6,513	17,680	184,521	54,904	12,710	112	44,058	3,006	83,659	13,815	4,307
$1,000,000 under $2,500,000	115	96,384	3,755	15,066	172,808	29,305	7,849	67	25,621	2,234	97,066	12,377	4,108
$2,500,000 under $5,000,000	3	21,247	288	143	11,087	3,584	1,293	3	7,864	561	13,761	2,576	2,604
$5,000,000 under $10,000,000	1	6,359	2	1,098	5,133	835	420	20	5,507	5,764	128,270	5,507	16,035
$10,000,000 under $25,000,000	-	-	-	-	-	-	-	-	-	-	-	-	-
$25,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-	-
Farms													
Total	10,413	990,381	59,394	77,930	1,196,776	550,702	155,355	7,640	354,385	42,998	917,046	152,823	92,179
Under $10,000	1,261	22,697	910	491	5,847	12,334	6,510	1,301	8,838	500	6,114	2,399	2,752
$10,000 under $25,000	1,854	53,951	3,170	1,923	32,235	30,750	13,840	1,373	13,837	1,711	23,823	4,945	3,811
$25,000 under $50,000	1,746	86,823	6,146	4,216	61,942	50,318	16,769	1,072	18,361	2,136	39,236	8,438	4,885
$50,000 under $100,000	2,325	200,277	11,847	14,309	169,305	121,481	30,845	1,732	73,457	8,103	121,344	33,620	16,287
$100,000 under $250,000	2,052	269,084	17,100	17,373	323,922	158,094	44,298	1,430	96,654	12,880	224,953	38,673	24,891
$250,000 under $500,000	791	169,572	10,759	15,031	265,798	98,897	23,819	} 709	129,867	11,343	359,545	56,665	20,914
$500,000 under $1,000,000	276	105,661	5,811	14,114	171,186	49,063	11,064						
$1,000,000 under $2,500,000	106	68,369	3,413	10,357	160,323	26,434	7,047						
$2,500,000 under $5,000,000	2	13,947	238	116	6,218	3,331	1,163	3	7,864	561	13,761	2,576	2,604
$5,000,000 under $10,000,000	-	-	-	-	-	-	-	20	5,507	5,764	128,270	5,507	16,035
$10,000,000 under $25,000,000	-	-	-	-	-	-	-	-	-	-	-	-	-
$25,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Agriculture, Forestry, and Fisheries													
Total	2,218	354,248	10,720	17,303	139,485	125,826	35,659	1,039	73,680	4,039	67,636	23,101	6,430
Under $10,000	768	17,444	545	110	2,914	11,231	4,458	295	3,745	149	831	586	295
$10,000 under $25,000	440	26,152	1,090	50	7,305	19,988	6,247	129	7,463	285	2,375	2,708	750
$25,000 under $50,000	405	33,076	1,269	1,281	14,773	18,338	6,990	338	11,610	633	11,745	4,397	1,433
$50,000 under $100,000	242	57,460	2,181	1,188	17,511	23,044	3,780	} 226	25,310	1,888	26,459	9,690	2,070
$100,000 under $250,000	269	97,171	3,363	2,371	41,048	34,414	8,714						
$250,000 under $500,000	} 92	109,286	2,220	11,178	45,932	17,723	4,920	51	25,552	1,084	26,226	5,720	1,882
$500,000 under $1,000,000													
$1,000,000 under $2,500,000													
$2,500,000 under $5,000,000	1	7,300	50	27	4,869	253	130	-	-	-	-	-	-
$5,000,000 under $10,000,000	1	6,359	2	1,098	5,133	835	420	-	-	-	-	-	-
$10,000,000 under $25,000,000	-	-	-	-	-	-	-	-	-	-	-	-	-
$25,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-	-
MINING													
Total	3,718	578,967	49,296	5,281	497,037	266,804	81,505	3,421	173,478	28,143	434,168	59,732	93,211
Under $10,000	1,276	22,839	940	44	5,371	12,187	4,940	938	3,570	820	3,625	1,181	4,691
$10,000 under $25,000	685	23,387	1,722	30	11,358	11,857	4,222	743	6,056	1,784	11,433	3,133	11,745
$25,000 under $50,000	423	31,699	1,834	211	14,351	14,850	6,536	606	9,913	1,696	23,593	3,857	7,362
$50,000 under $100,000	554	59,220	5,107	258	37,718	30,312	9,534	481	17,377	4,209	33,149	4,676	14,815
$100,000 under $250,000	380	136,653	11,853	1,101	59,317	55,165	14,443	345	30,257	4,814	52,827	12,698	12,456
$250,000 under $500,000	222	88,538	8,032	617	76,462	41,994	13,122	117	17,685	2,191	34,809	5,143	11,233
$500,000 under $1,000,000	109	73,136	6,353	893	74,045	32,343	9,718	} 162	66,246	10,277	160,773	22,313	22,093
$1,000,000 under $2,500,000	44	56,441	4,257	513	68,983	22,986	6,134						
$2,500,000 under $5,000,000	15	23,135	2,090	803	51,130	13,759	5,878	(1)	(1)	(1)	(1)	(1)	(1)
$5,000,000 under $10,000,000	5	14,730	1,222	393	30,735	9,472	2,154	2	6,645	1,028	17,088	2,248	673
$10,000,000 under $25,000,000	5	49,189	5,886	418	67,567	21,879	4,824	1	3,002	313	15,870	846	1,602
$25,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-	-

Footnote at end of table. See text for explanatory statements and "Description of the Sample and Limitations of the Data."

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ACTIVE PARTNERSHIPS WITH BALANCE SHEETS

Table 13.—NUMBER OF PARTNERSHIPS, BUSINESS RECEIPTS, DEPRECIATION, INVENTORY, TOTAL ASSETS, GROSS PROFIT, NET PROFIT, AND NET LOSS, BY SELECTED INDUSTRIES AND SIZE OF TOTAL ASSETS—Continued

Industry and size of total assets	Partnerships with net profit							Partnerships without net profit					
	Number of partnerships	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Inventory, end-of-year (Thousand dollars)	Total assets (Thousand dollars)	Gross profit (Thousand dollars)	Net profit (Thousand dollars)	Number of partnerships	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Total assets (Thousand dollars)	Gross profit (Thousand dollars)	Net loss (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
MINING--Continued													
Crude Petroleum and Natural Gas													
Total	2,619	298,552	26,648	1,057	333,240	158,925	49,935	2,806	135,404	21,892	387,136	45,646	82,267
Under $10,000	958	12,702	572	17	3,945	7,645	3,146	762	3,493	648	3,291	1,111	2,972
$10,000 under $25,000	528	12,209	1,163	-	8,920	8,101	3,187	645	4,956	1,391	9,970	2,194	9,290
$25,000 under $50,000	313	18,049	1,251	206	10,163	9,906	5,048	430	6,037	1,327	17,076	1,725	6,318
$50,000 under $100,000	360	32,449	2,303	258	24,519	16,812	5,173	421	14,701	3,577	29,670	3,260	14,003
$100,000 under $250,000	227	51,350	4,145	131	33,093	26,964	6,979	273	18,002	3,550	43,189	9,080	11,026
$250,000 under $500,000													
$500,000 under $1,000,000	212	110,056	9,987	282	136,297	55,358	16,888	246	65,841	9,047	169,981	21,545	29,842
$1,000,000 under $2,500,000													
$2,500,000 under $5,000,000	13	20,565	1,888	6	43,543	12,075	5,216	(1)	(1)	(1)	(1)	(1)	(1)
$5,000,000 under $10,000,000	4	7,041	715	-	23,063	5,858	1,555	2	6,645	1,028	17,088	2,248	673
$10,000,000 under $25,000,000	4	34,131	4,624	157	49,697	16,206	2,743	1	3,002	313	15,870	846	1,602
$25,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Mining, Including Quarrying													
Total	1,099	280,415	22,648	4,224	163,797	107,879	31,570	615	38,074	6,251	47,032	14,086	10,944
Under $10,000													
$10,000 under $25,000	585	34,965	1,510	62	8,052	13,242	4,317	450	5,053	934	8,314	3,141	5,218
$25,000 under $50,000													
$50,000 under $100,000	194	26,771	2,804	-	13,199	13,500	4,361	132	14,931	1,896	13,117	5,034	2,242
$100,000 under $250,000	153	85,303	7,708	970	26,224	28,201	7,464						
$250,000 under $500,000													
$500,000 under $1,000,000	163	108,059	8,655	1,741	83,193	41,965	12,086	33	18,090	3,421	25,601	5,911	3,484
$1,000,000 under $2,500,000													
$2,500,000 under $5,000,000	2	2,570	202	797	7,587	1,684	662	-	-	-	-	-	-
$5,000,000 under $10,000,000	1	7,689	507	393	7,672	3,614	599	-	-	-	-	-	-
$10,000,000 under $25,000,000	1	15,058	1,262	261	17,870	5,673	2,081	-	-	-	-	-	-
$25,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-	-
CONSTRUCTION													
Total	21,178	4,368,099	90,715	159,890	1,504,178	962,517	457,630	4,677	808,364	21,210	396,936	95,240	60,114
Under $10,000	7,936	299,567	4,497	3,015	32,181	117,657	69,532	1,680	61,063	752	6,194	12,636	4,019
$10,000 under $25,000	4,092	322,913	5,371	6,957	67,648	92,882	48,690	941	59,768	1,553	16,107	11,900	6,189
$25,000 under $50,000	3,251	551,552	7,082	15,069	117,065	129,477	73,032	649	71,186	1,984	23,222	9,361	6,475
$50,000 under $100,000	2,585	582,035	12,801	29,298	186,756	136,136	51,574	593	94,418	2,610	38,153	11,085	7,524
$100,000 under $250,000	2,218	871,256	15,985	39,114	343,046	176,653	79,451	503	147,673	5,123	82,818	20,732	9,826
$250,000 under $500,000	689	501,209	12,618	28,280	238,527	89,184	38,350	150	90,035	2,550	54,140	8,520	4,691
$500,000 under $1,000,000	249	406,092	14,403	14,431	166,177	81,124	32,255	109	128,565	2,747	73,879	9,237	9,273
$1,000,000 under $2,500,000	123	434,539	5,470	16,715	174,956	62,190	35,158	42	95,608	3,124	62,483	8,906	5,925
$2,500,000 under $5,000,000	25	263,839	9,580	7,011	84,346	49,015	22,642	7	45,843	707	23,198	2,641	5,751
$5,000,000 under $10,000,000	7	82,443	256	-	49,699	18,293	5,084	3	14,205	60	16,742	222	441
$10,000,000 under $25,000,000	3	52,654	2,652	-	43,777	9,906	1,862	-	-	-	-	-	-
$25,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-	-
General Contractors													
Total	7,553	2,839,484	57,175	93,231	981,961	523,613	252,585	2,169	598,899	14,838	298,809	55,564	44,066
Under $10,000	1,623	96,790	1,049	872	6,788	25,864	14,452	536	36,224	210	2,092	4,386	2,012
$10,000 under $25,000	1,249	113,094	1,501	2,769	20,661	25,224	13,098	355	22,901	796	6,166	2,129	2,428
$25,000 under $50,000	1,276	331,640	2,546	5,025	47,211	59,861	39,841	387	45,285	1,084	14,051	5,341	3,714
$50,000 under $100,000	1,229	308,944	4,472	15,810	89,725	60,004	24,475	342	62,262	1,416	21,163	5,521	5,794
$100,000 under $250,000	1,337	553,493	10,229	23,147	207,378	102,787	49,286	286	94,738	2,991	49,362	12,832	6,348
$250,000 under $500,000													
$500,000 under $1,000,000	809	1,083,892	26,355	42,303	462,312	181,234	87,751	253	277,441	7,574	166,035	22,492	17,578
$1,000,000 under $2,500,000													
$2,500,000 under $5,000,000	21	227,110	8,115	3,305	70,280	41,940	18,076	7	45,843	707	23,198	2,641	5,751
$5,000,000 under $10,000,000	7	82,443	256	-	49,699	18,293	5,084	3	14,205	60	16,742	222	441
$10,000,000 under $25,000,000	2	42,078	2,652	-	27,907	8,406	522	-	-	-	-	-	-
$25,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-	-
Special Trade Contractors													
Total	12,624	1,444,475	30,153	64,857	485,160	411,516	189,717	2,168	197,677	6,120	77,691	37,659	14,181
Under $10,000	5,783	187,538	3,206	2,118	23,643	84,642	50,340	968	20,778	453	3,360	7,196	1,696
$10,000 under $25,000	2,682	200,444	3,731	4,121	44,267	65,656	34,369	547	35,146	636	9,211	9,198	3,618
$25,000 under $50,000	1,832	204,564	4,290	9,051	65,387	65,046	30,703	242	25,872	890	8,325	3,994	2,752
$50,000 under $100,000	1,271	262,608	7,280	13,488	91,107	72,078	26,485	212	32,156	1,194	14,583	5,564	1,514
$100,000 under $250,000	808	300,443	5,449	15,561	121,070	70,835	28,769	172	47,873	2,100	26,894	7,536	3,346
$250,000 under $500,000													
$500,000 under $1,000,000	244	252,610	5,638	16,812	112,575	49,630	16,745	27	35,852	847	15,318	4,171	1,255
$1,000,000 under $2,500,000													
$2,500,000 under $5,000,000	3	25,692	559	3,706	11,241	2,129	966	-	-	-	-	-	-
$5,000,000 under $10,000,000	-	-	-	-	-	-	-	-	-	-	-	-	-
$10,000,000 under $25,000,000	1	10,576	-	-	15,870	1,500	1,340	-	-	-	-	-	-
$25,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-	-

Footnote at end of table. See text for explanatory statements and "Description of the Sample and Limitations of the Data."

ACTIVE PARTNERSHIPS WITH BALANCE SHEETS

Table 13.—NUMBER OF PARTNERSHIPS, BUSINESS RECEIPTS, DEPRECIATION, INVENTORY, TOTAL ASSETS, GROSS PROFIT, NET PROFIT, AND NET LOSS, BY SELECTED INDUSTRIES AND SIZE OF TOTAL ASSETS—Continued

Industry and size of total assets	Partnerships with net profit							Partnerships without net profit					
	Number of partnerships	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Inventory, end-of-year (Thousand dollars)	Total assets (Thousand dollars)	Gross profit (Thousand dollars)	Net profit (Thousand dollars)	Number of partnerships	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Total assets (Thousand dollars)	Gross profit (Thousand dollars)	Net loss (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
CONSTRUCTION—Continued													
Contractors not Allocable													
Total	1,001	84,140	3,387	1,802	37,057	27,388	15,328	340	11,788	252	20,436	2,017	1,867
Under $10,000	691	24,614	381	92	4,470	9,153	5,963	215	5,782	210	1,472	1,627	454
$10,000 under $25,000													
$25,000 under $50,000	228	25,831	1,295	993	10,391	8,624	3,102	125	6,006	42	18,964	390	1,413
$50,000 under $100,000													
$100,000 under $250,000	81	22,658	805	717	19,371	4,665	2,663						
$250,000 under $500,000													
$500,000 under $1,000,000	-	-	-	-	-	-	-	-	-	-	-	-	-
$1,000,000 under $2,500,000	-	-	-	-	-	-	-	-	-	-	-	-	-
$2,500,000 under $5,000,000	1	11,037	906	-	2,825	4,946	3,600	-	-	-	-	-	-
$5,000,000 under $10,000,000	-	-	-	-	-	-	-	-	-	-	-	-	-
$10,000,000 under $25,000,000	-	-	-	-	-	-	-	-	-	-	-	-	-
$25,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-	-
MANUFACTURING													
Total	20,847	5,019,403	96,004	418,162	1,946,066	1,351,564	492,649	4,908	630,759	18,633	391,433	112,420	43,930
Under $10,000	4,566	139,082	2,208	2,478	20,889	58,260	28,591	1,867	19,570	731	5,968	4,284	4,574
$10,000 under $25,000	4,434	267,076	6,565	7,804	72,886	106,921	49,341	979	36,130	1,400	15,631	10,882	2,582
$25,000 under $50,000	3,722	374,600	10,048	21,433	135,363	134,143	57,872	636	53,744	1,416	23,143	14,557	3,950
$50,000 under $100,000	3,290	656,374	13,238	44,259	238,442	189,656	71,848	695	87,736	3,190	47,781	18,200	7,318
$100,000 under $250,000	3,128	1,251,232	25,237	95,377	486,793	334,459	116,290	393	133,961	3,880	61,001	24,402	6,418
$250,000 under $500,000	1,100	889,832	17,298	79,152	378,095	217,842	72,455	221	121,098	3,740	79,301	18,182	10,103
$500,000 under $1,000,000	445	753,576	10,871	78,618	302,576	179,679	55,109	69	89,449	2,034	46,180	10,791	3,467
$1,000,000 under $2,500,000	142	506,094	7,670	54,226	206,505	101,336	33,049	24	56,089	1,581	34,975	7,593	3,867
$2,500,000 under $5,000,000	14	122,499	1,616	15,522	51,475	20,438	6,106	22	23,303	128	65,071	1,042	1,279
$5,000,000 under $10,000,000	4	34,228	751	7,249	25,934	5,991	1,372	2	9,679	533	12,382	2,487	372
$10,000,000 under $25,000,000	2	24,810	502	12,044	27,108	2,839	616	-	-	-	-	-	-
$25,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-	-
Food and Kindred Products, Including Beverages													
Total	2,688	1,212,811	23,674	66,072	360,153	251,277	78,128	597	190,916	3,933	62,948	25,690	5,220
Under $10,000	211	13,869	173	220	1,100	3,906	975	173	8,172	226	2,174	1,335	689
$10,000 under $25,000	468	32,830	571	1,136	7,666	8,464	3,080						
$25,000 under $50,000	463	63,574	2,053	3,802	17,062	17,307	5,667	144	18,048	460	5,611	4,118	785
$50,000 under $100,000	571	148,987	3,092	6,245	41,144	33,254	11,040	234	69,022	1,917	27,207	9,549	2,184
$100,000 under $250,000	613	304,006	6,672	16,155	97,557	67,462	21,191						
$250,000 under $500,000	358	597,628	10,487	34,045	181,243	115,023	33,015	45	78,951	1,298	25,429	9,985	1,441
$500,000 under $1,000,000													
$1,000,000 under $2,500,000													
$2,500,000 under $5,000,000	4	51,917	626	4,469	14,381	5,861	3,160	1	16,723	32	2,527	703	121
$5,000,000 under $10,000,000	-	-	-	-	-	-	-	-	-	-	-	-	-
$10,000,000 under $25,000,000	-	-	-	-	-	-	-	-	-	-	-	-	-
$25,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-	-
Apparel and Other Finished Products Made From Fabrics and Similar Materials													
Total	2,679	834,546	5,655	79,774	264,887	190,356	60,516	307	70,000	628	24,002	12,987	3,321
Under $10,000	728	42,470	364	276	3,400	13,790	6,242	193	18,796	147	3,122	3,457	1,039
$10,000 under $25,000	397	41,912	424	565	6,245	13,412	5,670						
$25,000 under $50,000	447	56,669	640	2,299	15,609	16,275	6,469						
$50,000 under $100,000	375	95,073	725	7,038	26,534	22,541	6,950	96	28,137	326	12,212	5,627	1,646
$100,000 under $250,000	488	234,721	1,687	20,450	75,701	51,315	15,401						
$250,000 under $500,000	241	336,109	1,753	43,597	124,482	68,301	17,801	18	23,067	155	8,668	3,903	636
$500,000 under $1,000,000													
$1,000,000 under $2,500,000													
$2,500,000 under $5,000,000	2	16,751	33	2,130	7,826	2,761	1,399	-	-	-	-	-	-
$5,000,000 under $10,000,000	1	10,841	29	3,419	5,090	1,961	584	-	-	-	-	-	-
$10,000,000 under $25,000,000	-	-	-	-	-	-	-	-	-	-	-	-	-
$25,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-	-
Lumber and Wood Products, Except Furniture													
Total	2,139	434,110	13,993	40,869	206,544	114,631	40,904	847	147,669	7,717	176,693	22,747	17,270
Under $10,000	470	15,961	304	62	1,897	8,199	3,677	293	2,529	139	1,117	716	496
$10,000 under $25,000	616	36,346	1,767	737	10,302	15,534	7,672	205	8,940	557	4,342	2,916	664
$25,000 under $50,000	371	35,582	1,271	2,740	13,350	12,541	5,392						
$50,000 under $100,000	278	54,722	1,480	3,963	19,389	16,256	5,945	174	31,742	1,901	17,359	6,744	3,726
$100,000 under $250,000	208	81,361	3,107	6,164	31,329	20,492	6,052						
$250,000 under $500,000	193	194,909	5,282	24,725	104,179	39,249	11,709	153	90,470	4,493	84,260	9,545	11,103
$500,000 under $1,000,000													
$1,000,000 under $2,500,000													
$2,500,000 under $5,000,000	-	-	-	-	-	-	-	21	6,580	96	62,544	339	1,158
$5,000,000 under $10,000,000	2	11,183	520	1,587	15,034	1,551	439	1	7,408	531	7,071	2,487	123
$10,000,000 under $25,000,000	1	4,046	262	891	11,064	809	18	-	-	-	-	-	-
$25,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-	-

Footnote at end of table. See text for explanatory statements and "Description of the Sample and Limitations of the Data."

ACTIVE PARTNERSHIPS WITH BALANCE SHEETS

Table 13.—NUMBER OF PARTNERSHIPS, BUSINESS RECEIPTS, DEPRECIATION, INVENTORY, TOTAL ASSETS, GROSS PROFIT, NET PROFIT, AND NET LOSS, BY SELECTED INDUSTRIES AND SIZE OF TOTAL ASSETS—Continued

Industry and size of total assets	Partnerships with net profit							Partnerships without net profit					
	Number of partnerships	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Inventory, end-of-year (Thousand dollars)	Total assets (Thousand dollars)	Gross profit (Thousand dollars)	Net profit (Thousand dollars)	Number of partnerships	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Total assets (Thousand dollars)	Gross profit (Thousand dollars)	Net loss (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
MANUFACTURING—Continued													
Printing, Publishing, and Allied Industries													
Total	2,932	325,287	7,815	11,541	135,187	124,952	51,890	520	18,404	719	12,383	5,541	4,171
Under $10,000	850	20,896	390	329	3,233	9,530	4,962	274	2,289	75	889	1,157	461
$10,000 under $25,000	822	48,458	1,275	620	13,692	22,203	9,839	196	6,946	336	4,250	2,577	559
$25,000 under $50,000	635	54,395	1,699	1,431	23,315	23,297	9,964						
$50,000 under $100,000	341	60,139	1,494	1,722	25,034	23,176	9,382						
$100,000 under $250,000	218	66,948	1,526	2,665	33,956	23,261	8,340						
$250,000 under $500,000	66	74,451	1,431	4,774	35,957	23,485	9,403	50	9,169	308	7,244	1,807	3,151
$500,000 under $1,000,000													
$1,000,000 under $2,500,000													
$2,500,000 under $5,000,000	-	-	-	-	-	-	-	-	-	-	-	-	-
$5,000,000 under $10,000,000	-	-	-	-	-	-	-	-	-	-	-	-	-
$10,000,000 under $25,000,000	-	-	-	-	-	-	-	-	-	-	-	-	-
$25,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-	-
Machinery, Except Electrical and Transportation Equipment													
Total	2,692	388,095	11,172	31,305	197,335	131,131	58,804	484	33,668	1,377	19,584	9,158	2,171
Under $10,000	528	8,595	285	289	2,979	5,324	3,173						
$10,000 under $25,000	686	29,303	948	1,211	11,103	13,140	6,993	396	9,659	439	6,330	3,783	1,132
$25,000 under $50,000	519	40,247	1,608	2,382	19,703	18,078	8,369						
$50,000 under $100,000	428	63,252	2,292	3,583	30,965	21,432	9,582						
$100,000 under $250,000	370	109,024	2,689	10,585	58,711	35,107	16,029						
$250,000 under $500,000	161	137,674	3,350	13,255	73,874	38,050	14,658	88	24,009	938	13,254	5,375	1,039
$500,000 under $1,000,000													
$1,000,000 under $2,500,000													
$2,500,000 under $5,000,000	-	-	-	-	-	-	-	-	-	-	-	-	-
$5,000,000 under $10,000,000	-	-	-	-	-	-	-	-	-	-	-	-	-
$10,000,000 under $25,000,000	-	-	-	-	-	-	-	-	-	-	-	-	-
$25,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Manufacturing Industries													
Total	7,717	1,824,554	33,695	188,601	781,960	539,217	202,407	2,153	170,102	4,259	95,823	36,297	11,777
Under $10,000	1,779	37,291	692	1,302	8,280	17,511	9,562	960	4,793	339	2,815	804	2,520
$10,000 under $25,000	1,445	78,227	1,580	3,535	23,878	34,168	16,087	450	14,490	491	6,734	4,249	1,038
$25,000 under $50,000	1,287	124,133	2,777	8,779	46,324	46,645	22,011	198	14,782	338	7,358	4,611	1,723
$50,000 under $100,000	1,297	234,201	4,155	21,708	95,376	72,997	28,949	330	32,516	1,089	22,471	7,643	2,192
$100,000 under $250,000	1,231	455,172	9,556	39,358	189,539	136,822	49,277	135	39,946	1,038	19,019	8,491	2,137
$250,000 under $500,000	417	316,743	5,970	31,960	143,000	89,855	32,707	79	61,304	962	32,115	10,499	1,918
$500,000 under $1,000,000	191	294,519	4,333	33,916	132,228	79,944	25,240						
$1,000,000 under $2,500,000	60	197,469	3,233	25,724	92,213	44,950	16,080						
$2,500,000 under $5,000,000	8	53,831	957	8,923	29,268	11,816	1,947	-	-	-	-	-	-
$5,000,000 under $10,000,000	1	12,204	202	2,243	5,810	2,479	349	1	2,271	2	5,311	-	249
$10,000,000 under $25,000,000	1	20,764	240	11,153	16,044	2,030	598	-	-	-	-	-	-
$25,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-	-
TRANSPORTATION, COMMUNICATION, AND SANITARY SERVICES													
Total	5,899	705,769	38,629	8,265	340,961	290,551	96,232	1,539	83,296	7,337	62,864	30,092	7,374
Under $10,000	1,658	46,327	2,069	66	8,158	25,454	11,421	650	11,075	712	2,694	3,535	910
$10,000 under $25,000	1,527	86,515	4,092	519	24,620	34,453	11,896	441	10,199	1,575	8,549	4,721	1,757
$25,000 under $50,000	1,074	95,162	7,059	334	37,663	44,902	12,751						
$50,000 under $100,000	834	120,636	5,947	1,285	56,706	50,025	18,007	325	31,618	2,301	23,324	14,708	2,212
$100,000 under $250,000	560	160,416	9,147	1,779	86,435	68,709	20,856	113	9,556	2,190	18,496	3,636	2,033
$250,000 under $500,000	169	103,135	5,753	1,219	52,893	31,971	8,007	3	2,684	116	1,133	297	51
$500,000 under $1,000,000	60	51,710	2,956	1,743	42,050	18,204	6,406	5	7,095	252	3,865	1,508	397
$1,000,000 under $2,500,000	13	21,186	1,325	1,320	18,426	12,168	4,785	1	1,590	84	1,656	446	14
$2,500,000 under $5,000,000	3	19,769	277	-	8,189	4,078	1,593	1	9,479	107	3,147	1,241	-
$5,000,000 under $10,000,000	1	913	4	-	5,821	587	510	-	-	-	-	-	-
$10,000,000 under $25,000,000	-	-	-	-	-	-	-	-	-	-	-	-	-
$25,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-	-
Motor Freight Transportation and Warehousing													
Total	3,782	463,257	27,259	4,620	216,222	193,507	56,550	795	44,289	4,024	31,358	19,715	3,671
Under $10,000	1,062	27,707	1,402	43	5,270	16,668	7,744	332	5,799	375	1,189	1,684	310
$10,000 under $25,000	899	48,487	2,672	80	14,148	20,949	6,219	201	5,536	853	3,866	3,166	669
$25,000 under $50,000	769	67,862	5,662	291	26,899	33,771	9,158						
$50,000 under $100,000	509	78,239	3,758	837	34,467	28,360	8,970	187	22,794	1,580	14,219	12,416	1,304
$100,000 under $250,000	375	112,580	6,469	1,019	56,116	46,717	12,216						
$250,000 under $500,000	166	109,490	7,169	2,350	73,966	43,463	10,789	75	10,160	1,216	12,084	2,449	1,388
$500,000 under $1,000,000													
$1,000,000 under $2,500,000													
$2,500,000 under $5,000,000	2	18,892	127	-	5,356	3,579	1,454	-	-	-	-	-	-
$5,000,000 under $10,000,000	-	-	-	-	-	-	-	-	-	-	-	-	-
$10,000,000 under $25,000,000	-	-	-	-	-	-	-	-	-	-	-	-	-
$25,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-	-

Footnote at end of table. See text for explanatory statements and "Description of the Sample and Limitations of the Data."

ACTIVE PARTNERSHIPS WITH BALANCE SHEETS

Table 13.—NUMBER OF PARTNERSHIPS, BUSINESS RECEIPTS, DEPRECIATION, INVENTORY, TOTAL ASSETS, GROSS PROFIT, NET PROFIT, AND NET LOSS, BY SELECTED INDUSTRIES AND SIZE OF TOTAL ASSETS—Continued

Industry and size of total assets	Partnerships with net profit							Partnerships without net profit					
	Number of partnerships	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Inventory, end-of-year (Thousand dollars)	Total assets (Thousand dollars)	Gross profit (Thousand dollars)	Net profit (Thousand dollars)	Number of partnerships	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Total assets (Thousand dollars)	Gross profit (Thousand dollars)	Net loss (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
TRANSPORTATION, COMMUNICATION, AND SANITARY SERVICES—Continued													
Other Transportation, Communication, Water Supply, and Sanitary Services													
Total	2,117	242,512	11,370	3,645	124,739	97,044	39,682	744	39,007	3,313	31,506	10,377	3,703
Under $10,000	596	18,620	667	23	2,888	8,786	3,677	318	5,276	337	1,505	1,851	600
$10,000 under $25,000	628	38,028	1,420	439	10,472	13,504	5,677	240	4,663	722	4,683	1,555	1,088
$25,000 under $50,000	305	27,300	1,397	43	10,764	11,131	3,593						
$50,000 under $100,000	325	42,397	2,189	448	22,239	21,665	9,037	179	11,688	1,811	17,115	3,840	1,739
$100,000 under $250,000	185	47,836	2,678	760	30,319	21,992	8,640						
$250,000 under $500,000													
$500,000 under $1,000,000	76	66,541	2,865	1,932	39,403	18,880	8,409	6	7,901	336	5,056	1,890	276
$1,000,000 under $2,500,000													
$2,500,000 under $5,000,000	1	877	150	-	2,833	499	139	1	9,479	107	3,147	1,241	-
$5,000,000 under $10,000,000	1	913	4	-	5,821	587	510	-	-	-	-	-	-
$10,000,000 under $25,000,000	-	-	-	-	-	-	-	-	-	-	-	-	-
$25,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-	-
WHOLESALE AND RETAIL TRADE													
Total	110,812	24,069,462	228,983	2,465,370	7,545,053	5,604,921	1,559,342	22,138	2,414,549	34,815	1,013,021	508,234	91,336
Under $10,000	23,807	1,072,584	9,693	35,943	120,537	354,033	140,015	8,161	183,847	2,381	35,601	50,414	14,524
$10,000 under $25,000	24,033	1,932,402	21,835	132,402	401,975	595,327	196,019	5,127	250,134	4,859	85,045	61,818	15,712
$25,000 under $50,000	23,537	3,060,935	34,744	308,515	848,205	864,683	266,789	3,673	317,995	5,164	130,879	76,286	14,319
$50,000 under $100,000	20,086	4,335,448	49,711	483,269	1,432,140	1,132,758	330,442	2,752	479,601	8,045	195,853	102,358	17,442
$100,000 under $250,000	14,398	6,183,361	59,688	727,152	2,191,202	1,371,780	347,714	1,870	588,759	7,501	275,914	119,835	16,308
$250,000 under $500,000	3,518	3,601,687	28,661	357,679	1,200,463	678,621	148,997	397	285,820	3,334	131,641	47,304	6,086
$500,000 under $1,000,000	1,073	2,044,413	14,725	202,768	702,768	358,899	75,379	113	171,090	1,492	75,583	24,692	3,634
$1,000,000 under $2,500,000	315	1,178,683	5,940	128,613	435,675	180,098	41,428	39	101,894	1,402	56,114	20,450	1,958
$2,500,000 under $5,000,000	34	319,032	1,957	40,276	115,082	35,228	7,723	4	21,374	65	12,143	3,105	407
$5,000,000 under $10,000,000	9	245,002	1,393	27,773	63,197	30,613	4,008	2	14,035	572	14,248	1,972	946
$10,000,000 under $25,000,000	2	95,915	636	20,980	33,809	2,881	828	-	-	-	-	-	-
$25,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-	-
Wholesale Trade													
Total	21,344	9,571,472	62,498	726,163	2,410,345	1,670,221	485,226	3,826	791,774	7,577	266,398	116,142	19,853
Under $10,000	4,543	225,264	1,778	3,105	20,220	90,674	44,208	1,443	36,879	368	5,863	6,215	2,210
$10,000 under $25,000	3,387	348,642	3,272	12,508	57,873	108,284	37,095	747	52,335	698	12,276	8,292	2,804
$25,000 under $50,000	3,424	701,555	5,212	31,346	125,199	159,527	50,996	607	75,115	927	22,195	12,731	2,259
$50,000 under $100,000	3,854	1,239,829	10,109	70,659	283,918	264,935	84,215	430	94,213	1,640	28,838	17,270	2,487
$100,000 under $250,000	3,950	2,446,967	18,272	179,302	630,402	428,007	119,625	407	189,815	1,405	63,451	29,699	3,484
$250,000 under $500,000	1,427	2,000,445	11,798	148,180	495,258	288,998	69,672	103	141,915	591	33,830	13,722	1,859
$500,000 under $1,000,000	532	1,266,492	6,946	111,287	352,253	176,277	42,349	58	95,383	719	40,139	9,741	2,399
$1,000,000 under $2,500,000	191	862,138	2,948	91,935	273,897	110,996	28,541	26	73,304	600	36,641	13,869	1,325
$2,500,000 under $5,000,000	27	256,627	1,312	34,238	91,888	23,173	5,460	3	18,780	57	8,917	2,631	80
$5,000,000 under $10,000,000	7	127,598	215	22,623	45,628	16,469	2,237	2	14,035	572	14,248	1,972	946
$10,000,000 under $25,000,000	2	95,915	636	20,980	33,809	2,881	828	-	-	-	-	-	-
$25,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-	-
Groceries and related products													
Total	3,562	2,385,690	13,744	83,851	372,216	341,475	83,226	430	224,114	1,332	48,963	28,477	4,504
Under $10,000	694	57,696	403	264	3,538	13,283	5,310						
$10,000 under $25,000	638	104,911	927	2,372	11,679	22,406	7,255	280	37,884	227	5,074	4,632	1,134
$25,000 under $50,000	630	206,249	1,229	3,289	23,082	35,099	10,968						
$50,000 under $100,000	630	333,883	2,276	7,324	45,100	57,700	14,037	110	82,693	483	13,643	10,107	1,392
$100,000 under $250,000	621	570,044	3,254	22,603	95,266	82,406	19,362						
$250,000 under $500,000	222	525,573	2,372	20,802	77,303	59,728	11,098						
$500,000 under $1,000,000	100	365,211	2,085	16,737	69,195	43,580	9,159	39	96,782	571	27,601	12,443	1,942
$1,000,000 under $2,500,000	24	209,288	666	9,895	35,431	24,948	5,509						
$2,500,000 under $5,000,000	3	12,835	532	565	11,622	2,325	528	1	6,755	51	2,645	1,295	36
$5,000,000 under $10,000,000	-	-	-	-	-	-	-	-	-	-	-	-	-
$10,000,000 under $25,000,000	-	-	-	-	-	-	-	-	-	-	-	-	-
$25,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-	-
Other wholesale trade													
Total	17,782	7,185,782	48,754	642,312	2,038,129	1,328,746	402,000	3,396	567,660	6,245	217,435	87,665	15,349
Under $10,000	3,849	167,568	1,375	2,841	16,682	77,391	38,898	1,339	30,787	362	5,590	5,883	2,022
$10,000 under $25,000	2,749	243,731	2,345	10,136	46,194	85,878	29,840	657	42,281	633	10,890	6,790	2,366
$25,000 under $50,000	2,794	495,306	3,983	28,057	102,117	124,428	40,028	521	53,377	771	18,780	9,933	1,751
$50,000 under $100,000	3,224	905,946	7,833	63,335	238,818	207,235	70,178	390	67,932	1,452	25,885	14,320	2,149
$100,000 under $250,000	3,329	1,876,923	15,018	156,699	535,136	345,601	100,263	337	133,403	1,110	52,761	22,542	2,430
$250,000 under $500,000	1,205	1,474,872	9,426	127,378	417,955	229,270	58,574						
$500,000 under $1,000,000	432	901,281	4,861	94,550	283,058	132,697	33,190	148	213,820	1,339	83,009	24,889	3,641
$1,000,000 under $2,500,000	167	652,850	2,282	82,040	238,466	86,048	23,032						
$2,500,000 under $5,000,000	24	243,792	780	33,673	80,266	20,848	4,932	2	12,025	6	6,272	1,336	44
$5,000,000 under $10,000,000	7	127,598	215	22,623	45,628	16,469	2,237	2	14,035	572	14,248	1,972	946
$10,000,000 under $25,000,000	2	95,915	636	20,980	33,809	2,881	828	-	-	-	-	-	-
$25,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-	-

Footnote at end of table. See text for explanatory statements and "Description of the Sample and Limitations of the Data."

ACTIVE PARTNERSHIPS WITH BALANCE SHEETS

Table 13.—NUMBER OF PARTNERSHIPS, BUSINESS RECEIPTS, DEPRECIATION, INVENTORY, TOTAL ASSETS, GROSS PROFIT, NET PROFIT, AND NET LOSS, BY SELECTED INDUSTRIES AND SIZE OF TOTAL ASSETS—Continued

Industry and size of total assets	Partnerships with net profit							Partnerships without net profit					
	Number of partnerships	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Inventory, end-of-year (Thousand dollars)	Total assets (Thousand dollars)	Gross profit (Thousand dollars)	Net profit (Thousand dollars)	Number of partnerships	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Total assets (Thousand dollars)	Gross profit (Thousand dollars)	Net loss (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
WHOLESALE AND RETAIL TRADE—Con.													
Retail Trade													
Total	86,265	13,694,279	157,130	1,647,670	4,819,086	3,732,431	1,020,192	17,747	1,552,024	26,000	712,356	376,332	68,565
Under $10,000	18,687	828,697	7,728	31,669	97,442	258,176	93,710	6,542	142,841	1,981	29,202	43,366	12,080
$10,000 under $25,000	20,211	1,552,104	18,307	117,188	337,130	476,528	154,397	4,282	193,679	4,062	71,011	52,447	12,682
$25,000 under $50,000	19,443	2,279,934	28,828	266,660	698,294	681,395	207,580	2,962	232,465	4,025	105,520	60,462	11,726
$50,000 under $100,000	15,534	2,943,090	37,842	393,358	1,096,284	827,387	234,919	2,280	376,430	6,278	164,114	83,255	14,690
$100,000 under $250,000	9,894	3,510,501	38,372	519,822	1,474,237	886,648	212,994	1,327	364,654	5,568	190,879	83,026	11,282
$250,000 under $500,000	1,924	1,461,609	15,122	196,170	647,718	356,113	73,146	287	138,535	2,570	95,269	32,147	4,045
$500,000 under $1,000,000	474	695,495	6,785	82,683	309,275	163,658	29,814	54	75,069	756	34,874	14,724	1,121
$1,000,000 under $2,500,000	90	257,065	2,343	29,376	120,454	57,454	9,822	12	25,757	752	18,261	6,431	612
$2,500,000 under $5,000,000	6	48,380	625	5,594	20,683	10,928	2,039	1	2,594	8	3,226	474	327
$5,000,000 under $10,000,000	2	117,404	1,178	5,150	17,569	14,144	1,771	-	-	-	-	-	-
$10,000,000 under $25,000,000	-	-	-	-	-	-	-	-	-	-	-	-	-
$25,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-	-
Grocery stores, meat, fish, fruit, and vegetable markets													
Total	10,818	2,711,458	24,984	127,319	467,015	494,733	127,355	1,447	245,028	3,323	61,311	39,195	6,720
Under $10,000	2,449	160,239	1,106	5,192	14,530	33,286	13,746	432	13,754	150	2,200	2,152	589
$10,000 under $25,000	3,414	393,987	3,518	17,662	55,284	78,080	26,434	430	40,223	579	7,454	6,743	1,399
$25,000 under $50,000	2,601	544,248	4,937	29,247	92,253	97,879	28,327	260	42,942	498	9,023	7,258	1,232
$50,000 under $100,000	1,439	555,634	5,200	26,932	100,267	100,268	23,753	185	60,397	689	13,195	8,942	1,514
$100,000 under $250,000	739	568,435	5,288	25,650	107,602	102,417	21,321	134	68,822	1,156	25,001	10,706	1,814
$250,000 under $500,000	134	227,042	2,269	10,978	45,501	42,143	8,221						
$500,000 under $1,000,000	39	129,996	1,432	5,554	30,159	23,740	3,545	5	15,202	214	3,359	2,787	63
$1,000,000 under $2,500,000								1	3,688	37	1,079	607	109
$2,500,000 under $5,000,000	1	14,473	56	954	3,850	2,776	237	-	-	-	-	-	-
$5,000,000 under $10,000,000	2	117,404	1,178	5,150	17,569	14,144	1,771	-	-	-	-	-	-
$10,000,000 under $25,000,000	-	-	-	-	-	-	-	-	-	-	-	-	-
$25,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-	-
General merchandise													
Total	4,379	721,663	10,523	132,906	306,719	214,114	55,597	1,172	81,244	1,947	47,515	24,064	6,296
Under $10,000	666	18,405	190	1,531	2,931	6,089	2,735	528	7,606	184	1,879	2,992	2,611
$10,000 under $25,000	738	39,990	682	6,737	12,659	12,999	3,844	157	6,315	111	2,660	1,737	790
$25,000 under $50,000	1,365	123,692	1,693	25,865	49,216	38,480	12,281	375	26,523	641	16,246	6,158	1,890
$50,000 under $100,000	899	147,977	3,048	30,189	63,006	43,246	11,811						
$100,000 under $250,000	498	167,506	2,447	29,852	75,977	49,326	12,512	105	29,752	463	20,255	9,861	654
$250,000 under $500,000	150	103,144	1,156	20,141	50,058	30,461	6,973						
$500,000 under $1,000,000	63	120,949	1,307	18,591	52,872	33,513	5,441	5	8,303	48	3,267	2,053	215
$1,000,000 under $2,500,000								2	2,745	500	3,208	1,263	136
$2,500,000 under $5,000,000	-	-	-	-	-	-	-	-	-	-	-	-	-
$5,000,000 under $10,000,000	-	-	-	-	-	-	-	-	-	-	-	-	-
$10,000,000 under $25,000,000	-	-	-	-	-	-	-	-	-	-	-	-	-
$25,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-	-
Apparel and accessories													
Total	7,596	957,895	9,759	229,621	480,822	333,015	90,013	1,331	87,586	1,205	50,037	26,775	4,219
Under $10,000	982	20,116	176	3,089	5,658	7,780	3,572	391	4,377	82	2,020	1,214	544
$10,000 under $25,000	1,530	70,346	699	14,276	26,920	25,851	9,429	410	12,258	185	6,698	3,340	1,754
$25,000 under $50,000	1,955	167,667	1,646	42,552	72,820	55,455	17,817	274	15,374	150	9,554	4,574	761
$50,000 under $100,000	1,923	278,178	2,421	69,701	134,680	94,308	28,593	192	26,557	381	14,845	7,951	422
$100,000 under $250,000	959	261,551	2,802	68,186	142,111	91,938	20,236	64	29,020	407	16,920	9,696	738
$250,000 under $500,000	247	160,037	2,015	31,817	98,633	57,683	10,366						
$500,000 under $1,000,000													
$1,000,000 under $2,500,000													
$2,500,000 under $5,000,000	-	-	-	-	-	-	-	-	-	-	-	-	-
$5,000,000 under $10,000,000	-	-	-	-	-	-	-	-	-	-	-	-	-
$10,000,000 under $25,000,000	-	-	-	-	-	-	-	-	-	-	-	-	-
$25,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-	-
Furniture, home furnishings, and equipment													
Total	6,421	911,249	10,106	163,879	528,469	316,453	91,858	1,362	96,394	1,115	69,040	30,329	6,101
Under $10,000	938	25,066	358	1,539	4,469	13,386	5,834	528	6,286	94	2,254	2,166	776
$10,000 under $25,000	1,094	55,370	677	7,921	18,376	20,860	9,155	293	11,530	120	5,084	3,190	1,123
$25,000 under $50,000	1,488	140,019	1,636	21,347	53,719	49,676	15,971	324	30,658	320	17,412	8,825	2,479
$50,000 under $100,000	1,187	171,415	1,929	30,215	83,301	56,464	16,472						
$100,000 under $250,000	1,350	323,776	3,351	65,661	202,229	103,192	29,271	186	30,445	401	27,870	9,761	1,158
$250,000 under $500,000	260	108,935	1,235	21,799	86,870	39,970	8,726						
$500,000 under $1,000,000	104	86,668	920	15,397	79,505	32,905	6,429	31	17,475	180	16,420	6,387	565
$1,000,000 under $2,500,000													
$2,500,000 under $5,000,000	-	-	-	-	-	-	-	-	-	-	-	-	-
$5,000,000 under $10,000,000	-	-	-	-	-	-	-	-	-	-	-	-	-
$10,000,000 under $25,000,000	-	-	-	-	-	-	-	-	-	-	-	-	-
$25,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-	-

Footnote at end of table. See text for explanatory statements and "Description of the Sample and Limitations of the Data."

ACTIVE PARTNERSHIPS WITH BALANCE SHEETS

Table 13.—NUMBER OF PARTNERSHIPS, BUSINESS RECEIPTS, DEPRECIATION, INVENTORY, TOTAL ASSETS, GROSS PROFIT, NET PROFIT, AND NET LOSS, BY SELECTED INDUSTRIES AND SIZE OF TOTAL ASSETS—Continued

Industry and size of total assets	Partnerships with net profit							Partnerships without net profit					
	Number of partnerships	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Inventory, end-of-year (Thousand dollars)	Total assets (Thousand dollars)	Gross profit (Thousand dollars)	Net profit (Thousand dollars)	Number of partnerships	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Total assets (Thousand dollars)	Gross profit (Thousand dollars)	Net loss (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
WHOLESALE AND RETAIL TRADE—Con.													
Retail Trade—Con.													
Automotive dealers													
Total	6,887	2,437,611	14,099	253,478	685,117	410,635	93,764	2,036	415,408	2,992	147,881	61,616	11,284
Under $10,000	681	25,009	139	1,498	3,169	7,076	2,905	397	9,476	108	1,754	1,627	956
$10,000 under $25,000	1,046	95,050	628	9,200	18,133	22,452	7,784	372	23,522	224	6,043	3,948	1,510
$25,000 under $50,000	1,206	186,666	1,154	19,237	43,774	41,345	11,694	372	50,329	422	13,503	10,758	1,559
$50,000 under $100,000	1,719	427,532	2,763	45,479	124,999	74,282	19,724	496	110,355	704	38,220	13,821	3,349
$100,000 under $250,000	1,715	894,248	4,830	105,194	262,258	142,021	29,582	274	130,116	744	40,726	16,431	2,397
$250,000 under $500,000	394	444,099	2,401	44,621	133,078	68,620	13,240	125	91,610	790	47,635	15,031	1,513
$500,000 under $1,000,000	124	352,755	1,818	26,746	93,815	52,277	8,563						
$1,000,000 under $2,500,000													
$2,500,000 under $5,000,000	2	12,252	366	1,503	5,891	2,562	272	-	-	-	-	-	-
$5,000,000 under $10,000,000	-	-	-	-	-	-	-	-	-	-	-	-	-
$10,000,000 under $25,000,000	-	-	-	-	-	-	-	-	-	-	-	-	-
$25,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-	-
Gasoline service stations													
Total	8,293	887,585	7,314	36,676	168,956	213,408	68,045	1,420	98,351	963	21,420	21,062	2,186
Under $10,000	4,052	274,095	1,214	7,680	22,604	60,042	21,727	1,001	48,059	259	5,186	10,630	1,203
$10,000 under $25,000	2,529	283,701	1,842	11,372	39,758	70,401	21,377	259	21,845	230	4,175	4,692	496
$25,000 under $50,000	989	136,271	1,536	6,740	35,479	34,855	11,010	(1)	(1)	(1)	(1)	(1)	(1)
$50,000 under $100,000	494	85,000	1,144	4,851	32,536	22,075	7,578	94	21,796	340	9,717	4,147	434
$100,000 under $250,000	223	93,686	1,377	5,302	33,102	22,892	5,512						
$250,000 under $500,000													
$500,000 under $1,000,000	4	9,051	131	616	2,666	2,201	655	-	-	-	-	-	-
$1,000,000 under $2,500,000	2	5,781	70	115	2,811	942	186	-	-	-	-	-	-
$2,500,000 under $5,000,000	-	-	-	-	-	-	-	-	-	-	-	-	-
$5,000,000 under $10,000,000	-	-	-	-	-	-	-	-	-	-	-	-	-
$10,000,000 under $25,000,000	-	-	-	-	-	-	-	-	-	-	-	-	-
$25,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-	-
Eating and drinking places													
Total	13,705	1,149,068	31,535	29,268	400,836	595,431	133,515	3,074	163,055	7,800	92,701	81,573	11,123
Under $10,000	4,861	179,186	3,254	3,041	23,343	84,098	24,647	1,114	31,618	616	5,474	15,074	2,296
$10,000 under $25,000	4,154	268,491	5,964	7,112	68,762	131,794	35,283	943	33,094	1,614	15,548	16,177	2,430
$25,000 under $50,000	2,573	240,165	7,207	6,401	87,988	126,411	28,888	464	21,843	1,269	16,238	11,005	1,683
$50,000 under $100,000	1,424	231,030	6,871	6,996	100,207	123,470	23,974	387	40,565	2,000	27,233	18,947	3,077
$100,000 under $250,000	615	168,933	5,928	4,316	85,859	93,317	15,972	165	34,953	2,259	27,502	19,707	1,552
$250,000 under $500,000	75	57,551	2,015	1,225	30,983	34,263	4,442	1	982	42	706	663	85
$500,000 under $1,000,000													
$1,000,000 under $2,500,000	3	3,712	296	177	3,694	2,078	309	-	-	-	-	-	-
$2,500,000 under $5,000,000	-	-	-	-	-	-	-	-	-	-	-	-	-
$5,000,000 under $10,000,000	-	-	-	-	-	-	-	-	-	-	-	-	-
$10,000,000 under $25,000,000	-	-	-	-	-	-	-	-	-	-	-	-	-
$25,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-	-
Building materials													
Total	2,951	654,508	8,059	116,365	374,626	171,099	47,218	607	51,048	848	31,476	11,824	2,737
Under $10,000	239	7,064	36	630	1,183	2,582	1,390	313	8,325	82	3,720	1,511	673
$10,000 under $25,000	182	11,369	72	1,623	3,015	2,259	949						
$25,000 under $50,000	528	49,653	631	7,148	19,346	15,090	4,221	216	19,601	244	11,437	4,893	951
$50,000 under $100,000	802	126,172	1,590	20,625	60,215	32,224	9,446						
$100,000 under $250,000	825	239,794	2,791	46,025	128,067	62,743	17,029	77	22,482	517	15,696	5,239	1,099
$250,000 under $500,000	293	138,540	1,908	22,791	99,751	35,058	9,066						
$500,000 under $1,000,000	82	81,916	1,031	17,523	63,049	21,143	5,117	1	640	5	623	181	14
$1,000,000 under $2,500,000								-	-	-	-	-	-
$2,500,000 under $5,000,000	-	-	-	-	-	-	-	-	-	-	-	-	-
$5,000,000 under $10,000,000	-	-	-	-	-	-	-	-	-	-	-	-	-
$10,000,000 under $25,000,000	-	-	-	-	-	-	-	-	-	-	-	-	-
$25,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-	-
Hardware and farm equipment													
Total	4,752	799,883	7,758	214,467	435,802	185,202	56,556	1,083	107,529	1,173	71,571	20,041	5,707
Under $10,000	215	5,722	30	973	1,530	2,137	1,078	78	188	-	198	11	251
$10,000 under $25,000	548	27,497	297	6,646	9,640	7,659	3,267	293	7,608	88	4,882	1,744	439
$25,000 under $50,000	1,125	90,660	882	23,824	40,627	22,792	9,037	239	13,120	161	8,870	2,532	1,061
$50,000 under $100,000	1,387	205,354	1,985	50,771	99,870	50,898	17,216	261	34,323	336	17,277	5,683	1,375
$100,000 under $250,000	1,253	317,714	3,080	91,417	190,469	68,869	18,731	185	37,511	448	27,569	6,893	2,182
$250,000 under $500,000	194	108,420	989	29,538	64,224	22,609	5,063	27	14,779	140	12,775	3,178	399
$500,000 under $1,000,000	(1)	(1)	(1)	(1)	(1)	(1)	(1)						
$1,000,000 under $2,500,000	3	10,357	64	1,774	5,443	2,257	355						
$2,500,000 under $5,000,000	2	9,569	138	3,137	8,156	2,545	685	-	-	-	-	-	-
$5,000,000 under $10,000,000	-	-	-	-	-	-	-	-	-	-	-	-	-
$10,000,000 under $25,000,000	-	-	-	-	-	-	-	-	-	-	-	-	-
$25,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-	-

Footnote at end of table. See text for explanatory statements and "Description of the Sample and Limitations of the Data."

ACTIVE PARTNERSHIPS WITH BALANCE SHEETS

Table 13.—NUMBER OF PARTNERSHIPS, BUSINESS RECEIPTS, DEPRECIATION, INVENTORY, TOTAL ASSETS, GROSS PROFIT, NET PROFIT, AND NET LOSS, BY SELECTED INDUSTRIES AND SIZE OF TOTAL ASSETS—Continued

Industry and size of total assets	Partnerships with net profit							Partnerships without net profit					
	Number of partnerships	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Inventory, end-of-year (Thousand dollars)	Total assets (Thousand dollars)	Gross profit (Thousand dollars)	Net profit (Thousand dollars)	Number of partnerships	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Total assets (Thousand dollars)	Gross profit (Thousand dollars)	Net loss (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
WHOLESALE AND RETAIL TRADE—Con.													
Retail Trade—Con.													
Drug and proprietary stores													
Total	4,830	773,780	8,639	125,334	272,334	260,328	88,377	297	25,833	444	11,120	7,718	1,709
Under $10,000	98	5,762	35	894	600	1,668	561						
$10,000 under $25,000	719	55,362	433	8,310	13,400	17,471	7,310	259	16,226	283	7,294	5,001	1,356
$25,000 under $50,000	1,946	235,811	2,444	38,079	73,350	79,727	27,979						
$50,000 under $100,000	1,654	303,292	3,731	51,792	115,052	103,884	36,500						
$100,000 under $250,000	372	129,717	1,597	20,651	53,989	44,035	12,797	38	9,607	161	3,826	2,717	353
$250,000 under $500,000	(1)	(1)	(1)	(1)	(1)	(1)	(1)						
$500,000 under $1,000,000	1	961	11	251	545	373	108	-	-	-	-	-	-
$1,000,000 under $2,500,000	-	-	-	-	-	-	-	-	-	-	-	-	-
$2,500,000 under $5,000,000	1	12,086	65	-	2,786	3,045	845	-	-	-	-	-	-
$5,000,000 under $10,000,000	-	-	-	-	-	-	-	-	-	-	-	-	-
$10,000,000 under $25,000,000	-	-	-	-	-	-	-	-	-	-	-	-	-
$25,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-	-
Other retail trade													
Total	15,633	1,689,579	24,354	218,357	698,390	538,013	167,894	3,918	180,548	4,190	108,284	52,135	10,483
Under $10,000	3,506	108,033	1,190	5,602	17,425	40,032	15,515	1,877	19,679	457	7,196	7,140	2,405
$10,000 under $25,000	4,257	250,941	3,495	26,329	71,183	86,702	29,565	905	27,587	719	14,146	8,867	1,996
$25,000 under $50,000	3,667	365,082	5,062	46,220	129,722	119,685	40,355	505	31,563	766	17,028	9,064	1,273
$50,000 under $100,000	2,606	411,506	7,160	55,807	182,151	126,268	39,852	384	46,435	1,234	25,493	14,064	2,345
$100,000 under $250,000	1,359	359,352	5,214	57,935	197,357	108,415	30,662	223	37,200	720	29,968	8,750	1,725
$250,000 under $500,000	182	135,477	1,692	17,410	61,482	40,797	8,283						
$500,000 under $1,000,000	56	59,188	541	9,054	39,070	16,114	3,662	22	13,801	266	9,857	2,944	266
$1,000,000 under $2,500,000								1	1,689	20	1,370	832	146
$2,500,000 under $5,000,000	-	-	-	-	-	-	-	1	2,594	8	3,226	474	327
$5,000,000 under $10,000,000	-	-	-	-	-	-	-	-	-	-	-	-	-
$10,000,000 under $25,000,000	-	-	-	-	-	-	-	-	-	-	-	-	-
$25,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-	-
Wholesale and Retail Trade not Allocable													
Total	3,203	803,711	9,355	91,537	315,622	202,269	53,924	565	70,751	1,238	34,267	15,760	2,918
Under $10,000	577	18,623	187	1,169	2,875	5,183	2,097	274	8,247	131	2,294	1,912	460
$10,000 under $25,000	435	31,656	256	2,706	6,972	10,515	4,527						
$25,000 under $50,000	670	79,446	704	10,509	24,712	23,761	8,213	146	19,373	339	6,065	4,926	599
$50,000 under $100,000	698	152,529	1,760	19,252	51,938	40,436	11,308						
$100,000 under $250,000	554	225,893	3,044	28,028	86,563	57,125	15,095	136	34,290	528	21,584	7,110	1,542
$250,000 under $500,000	167	139,633	1,741	13,329	57,487	33,510	6,179	7	5,370	173	2,542	1,435	182
$500,000 under $1,000,000	67	82,426	994	8,798	41,240	18,964	3,216	1	638	17	570	227	114
$1,000,000 under $2,500,000	34	59,480	649	7,302	41,324	11,648	3,065	1	2,833	50	1,212	150	21
$2,500,000 under $5,000,000	1	14,025	20	444	2,511	1,127	224	-	-	-	-	-	-
$5,000,000 under $10,000,000	-	-	-	-	-	-	-	-	-	-	-	-	-
$10,000,000 under $25,000,000	-	-	-	-	-	-	-	-	-	-	-	-	-
$25,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-	-
FINANCE, INSURANCE, AND REAL ESTATE													
Total	74,771	3,274,468	273,732	Not applicable	16,176,943	3,139,938	1,018,744	36,662	583,426	197,707	7,405,011	570,334	260,354
Under $10,000	10,119	75,454	1,901		47,821	67,256	31,848	6,350	11,305	2,318	29,277	10,793	6,044
$10,000 under $25,000	12,690	133,406	7,097		219,048	118,218	52,926	6,823	16,244	4,277	115,934	12,849	8,238
$25,000 under $50,000	14,813	223,833	17,269		540,826	196,980	81,664	5,826	24,932	7,030	214,676	24,919	14,530
$50,000 under $100,000	14,672	302,566	32,034		1,049,567	268,957	115,903	5,985	48,130	14,078	423,744	47,295	19,410
$100,000 under $250,000	13,749	477,531	57,264		2,194,317	453,361	185,525	6,056	90,595	33,732	975,778	86,047	37,193
$250,000 under $500,000	5,006	323,440	44,410		1,731,629	312,287	110,834	2,814	71,850	29,539	1,006,794	71,609	29,904
$500,000 under $1,000,000	2,148	272,234	38,014		1,476,330	266,789	90,999	1,538	101,871	30,691	1,109,979	98,795	49,052
$1,000,000 under $2,500,000	1,095	270,652	40,115		1,636,911	265,541	87,343	883	76,322	35,666	1,320,506	76,322	38,404
$2,500,000 under $5,000,000	263	164,576	17,228		892,839	164,098	45,507	304	64,475	27,806	1,057,375	64,003	29,877
$5,000,000 under $10,000,000	89	147,156	4,000		623,421	144,402	35,686	50	27,129	8,542	361,851	27,129	8,222
$10,000,000 under $25,000,000	79	241,695	8,160		1,211,581	240,124	60,753	27	25,772	3,865	429,555	25,772	11,259
$25,000,000 or more	48	641,925	6,240		4,552,653	641,925	119,756	6	24,801	163	359,542	24,801	8,221
Security and Commodity Brokers, Dealers, Exchanges, and Services													
Total	1,305	1,172,828	9,968	Not applicable	6,274,107	1,171,806	288,549	490	53,896	375	565,871	53,896	26,328
Under $10,000	232	6,931	34		1,824	6,931	4,419	216	484	4	2,237	484	282
$10,000 under $25,000													
$25,000 under $50,000	126	5,848	138		4,477	5,848	1,918						
$50,000 under $100,000	175	13,803	92		13,989	13,803	4,827	164	2,777	6	24,929	2,777	1,328
$100,000 under $250,000	218	25,925	68		34,393	25,925	13,712						
$250,000 under $500,000	186	37,787	154		68,468	37,787	15,334						
$500,000 under $1,000,000	147	100,643	442		201,597	100,509	42,216	87	7,804	116	78,509	7,804	11,458
$1,000,000 under $2,500,000													
$2,500,000 under $5,000,000	58	65,632	465		201,891	65,632	18,863	3	2,094	12	11,264	2,094	253
$5,000,000 under $10,000,000	63	121,195	817		447,605	121,195	29,742	5	5,451	38	38,152	5,451	921
$10,000,000 under $25,000,000	56	200,295	1,518		890,173	199,407	45,492	10	10,485	47	189,782	10,485	6,583
$25,000,000 or more	44	594,769	6,240		4,409,690	594,769	112,026	5	24,801	152	220,998	24,801	5,503

Footnote at end of table. See text for explanatory statements and "Description of the Sample and Limitations of the Data."

ACTIVE PARTNERSHIPS WITH BALANCE SHEETS

Table 13.—NUMBER OF PARTNERSHIPS, BUSINESS RECEIPTS, DEPRECIATION, INVENTORY, TOTAL ASSETS, GROSS PROFIT, NET PROFIT, AND NET LOSS, BY SELECTED INDUSTRIES AND SIZE OF TOTAL ASSETS—Continued

Industry and size of total assets	Partnerships with net profit							Partnerships without net profit					
	Number of partnerships	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Inventory, end-of-year (Thousand dollars)	Total assets (Thousand dollars)	Gross profit (Thousand dollars)	Net profit (Thousand dollars)	Number of partnerships	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Total assets (Thousand dollars)	Gross profit (Thousand dollars)	Net loss (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
FINANCE, INSURANCE, AND REAL ESTATE—Continued													
Real Estate Operators (Except Developers) and Lessors													
Total	46,766	1,209,299	244,730	Not applicable	6,416,042	1,205,327	344,908	23,507	473,855	192,324	5,049,691	473,155	165,939
Under $10,000	3,250	16,067	1,328		18,383	16,028	6,574	2,149	6,386	2,106	11,691	6,386	2,960
$10,000 under $25,000	7,623	41,195	5,753		134,102	39,486	15,600	4,299	10,104	4,050	75,325	10,104	4,766
$25,000 under $50,000	10,273	100,247	15,376		376,323	99,971	37,395	3,877	21,131	6,831	142,713	21,131	11,363
$50,000 under $100,000	10,533	153,860	29,144		747,592	153,860	53,276	4,716	44,584	13,925	334,288	44,584	14,237
$100,000 under $250,000	9,644	285,551	53,071		1,527,046	284,488	90,803	4,583	79,912	32,146	736,672	79,212	28,625
$250,000 under $500,000	3,312	192,035	40,970		1,129,702	191,679	52,091	1,867	65,739	28,047	672,428	65,739	20,726
$500,000 under $1,000,000	1,386	167,634	36,117		955,719	167,325	40,434	1,043	82,728	30,175	758,157	82,728	20,645
$1,000,000 under $2,500,000	616	138,916	38,286		898,843	138,696	22,943	683	72,914	35,590	1,013,147	72,914	33,246
$2,500,000 under $5,000,000	104	64,114	15,030		362,025	64,114	10,757	234	59,015	27,495	813,414	59,015	18,609
$5,000,000 under $10,000,000	14	16,829	3,118		99,241	16,829	3,702	43	20,571	8,165	308,301	20,571	6,966
$10,000,000 under $25,000,000	11	32,851	6,537		167,066	32,851	11,333	13	10,771	3,794	183,555	10,771	3,796
$25,000,000 or more	-	-	-		-	-	-	-	-	-	-	-	-
Real Estate Agents, Brokers, and Managers													
Total	3,571	195,129	6,126	Not applicable	400,522	154,428	64,579	855	18,618	1,176	136,221	10,330	12,389
Under $10,000	1,114	16,799	148		3,685	16,095	6,429	234	1,592	26	515	1,087	452
$10,000 under $25,000	410	19,488	490		6,945	18,390	7,111	237	2,113	92	7,472	664	402
$25,000 under $50,000	646	26,189	506		22,974	20,611	7,351						
$50,000 under $100,000	575	39,222	537		42,387	25,387	15,647						
$100,000 under $250,000	504	37,956	1,376		82,546	30,196	12,459	220	5,341	435	37,548	1,535	2,177
$250,000 under $500,000	194	17,632	1,612		64,488	10,967	3,242	163	8,887	336	82,665	6,359	9,071
$500,000 under $1,000,000	107	25,569	777		97,506	21,191	8,455	-	-	-	-	-	-
$1,000,000 under $2,500,000								-	-	-	-	-	-
$2,500,000 under $5,000,000	(1)	(1)	(1)		(1)	(1)	(1)	1	685	287	8,021	685	287
$5,000,000 under $10,000,000	-	-	-		-	-	-	-	-	-	-	-	-
$10,000,000 under $25,000,000	1	2,733	6		12,002	2,050	1,021	-	-	-	-	-	-
$25,000,000 or more	-	-	-		-	-	-	-	-	-	-	-	-
Other Finance, Insurance, and Real Estate													
Total	23,129	697,212	12,908	Not applicable	3,086,272	608,377	320,708	11,810	37,057	3,832	1,653,228	32,953	55,698
Under $10,000	5,574	39,020	411		24,975	31,565	16,574	3,850	2,879	182	16,525	2,872	2,626
$10,000 under $25,000	4,606	69,360	834		76,955	56,979	28,067	2,268	4,519	135	36,225	2,156	2,917
$25,000 under $50,000	3,768	91,549	1,249		137,052	70,550	35,000	1,887	3,183	196	69,745	3,170	3,111
$50,000 under $100,000	3,389	95,681	2,261		245,599	75,907	42,153	1,170	3,014	153	82,605	2,596	5,039
$100,000 under $250,000	3,383	128,099	2,749		550,332	112,752	68,551	1,214	4,772	1,148	194,965	4,730	5,779
$250,000 under $500,000	1,314	75,986	1,674		468,971	71,854	40,167	805	3,124	1,158	281,517	3,021	7,715
$500,000 under $1,000,000	646	60,129	1,314		437,373	58,298	31,736	543	7,262	474	536,810	6,576	13,850
$1,000,000 under $2,500,000	341	49,995	1,193		522,203	46,311	32,558						
$2,500,000 under $5,000,000	81	25,289	1,059		260,934	24,811	13,023						
$5,000,000 under $10,000,000	12	9,132	65		76,575	6,378	2,242	73	8,304	386	434,836	7,832	14,661
$10,000,000 under $25,000,000	11	5,816	99		142,340	5,816	2,907						
$25,000,000 or more	4	47,156	-		142,963	47,156	7,730						
SERVICES													
Total	66,760	6,457,658	174,872	68,637	2,690,222	5,542,480	2,304,849	15,046	559,615	88,985	909,463	434,889	94,940
Under $10,000	29,731	1,105,094	15,199	5,525	121,278	1,005,760	520,554	6,868	84,123	4,407	22,979	64,597	16,873
$10,000 under $25,000	15,799	1,138,683	24,658	10,573	257,360	995,384	455,244	3,083	84,112	7,121	49,519	62,363	15,424
$25,000 under $50,000	9,045	973,901	25,350	14,700	323,116	848,598	370,549	1,809	70,687	6,566	64,336	46,865	7,996
$50,000 under $100,000	6,388	950,963	30,174	17,285	446,836	765,881	321,175	1,362	53,693	8,368	98,621	41,342	7,216
$100,000 under $250,000	4,304	960,962	40,233	11,694	653,198	803,539	284,112	1,271	96,242	14,212	200,072	71,410	17,514
$250,000 under $500,000	1,012	470,354	16,301	4,861	335,582	375,045	126,423	348	55,283	15,670	116,309	49,070	8,493
$500,000 under $1,000,000	332	338,202	10,770	3,023	229,986	281,722	95,420	213	44,208	11,906	136,382	38,283	6,035
$1,000,000 under $2,500,000	120	233,153	6,865	686	175,028	195,677	63,184	68	35,033	9,024	100,890	30,925	8,180
$2,500,000 under $5,000,000	21	95,788	3,565	290	69,644	87,052	18,897	17	21,802	5,240	59,960	16,026	3,733
$5,000,000 under $10,000,000	6	103,774	1,040	-	39,719	97,038	27,256	5	10,413	2,616	31,950	9,989	2,014
$10,000,000 under $25,000,000	2	86,784	717	-	38,475	86,784	22,035	2	4,019	3,855	28,445	4,019	1,462
$25,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-	-
Lodging Services													
Total	3,574	281,082	29,775	3,380	447,936	230,413	40,199	2,694	132,112	28,265	370,925	111,272	21,355
Under $10,000	429	8,930	322	68	1,747	6,548	1,734	352	5,644	236	1,531	3,737	491
$10,000 under $25,000	508	15,276	545	304	8,841	11,216	2,281	478	13,042	812	8,216	10,809	1,923
$25,000 under $50,000	435	12,402	1,183	108	16,417	9,857	2,572	464	6,780	912	16,423	4,831	932
$50,000 under $100,000	866	36,415	3,951	1,233	62,775	29,768	6,041	568	12,629	2,899	40,613	10,305	2,251
$100,000 under $250,000	960	82,488	11,291	194	154,515	74,128	15,668	514	21,590	5,802	81,539	19,499	4,813
$250,000 under $500,000	271	48,996	5,576	197	92,133	43,482	5,566	204	20,445	5,102	72,787	18,703	3,889
$500,000 under $1,000,000	94	54,972	4,669	1,054	74,064	39,882	4,663	105	35,861	8,803	104,025	30,368	5,488
$1,000,000 under $2,500,000													
$2,500,000 under $5,000,000	11	21,603	2,238	222	37,444	15,532	1,674	6	10,728	1,766	21,401	8,051	933
$5,000,000 under $10,000,000	-	-	-	-	-	-	-	2	3,287	663	12,349	2,863	496
$10,000,000 under $25,000,000	-	-	-	-	-	-	-	1	2,106	1,270	12,041	2,106	139
$25,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-	-

Footnote at end of table. See text for explanatory statements and "Description of the Sample and Limitations of the Data."

ACTIVE PARTNERSHIPS WITH BALANCE SHEETS

Table 13.—NUMBER OF PARTNERSHIPS, BUSINESS RECEIPTS, DEPRECIATION, INVENTORY, TOTAL ASSETS, GROSS PROFIT, NET PROFIT, AND NET LOSS, BY SELECTED INDUSTRIES AND SIZE OF TOTAL ASSETS—Continued

Industry and size of total assets	Partnerships with net profit							Partnerships without net profit					
	Number of partnerships	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Inventory, end-of-year (Thousand dollars)	Total assets (Thousand dollars)	Gross profit (Thousand dollars)	Net profit (Thousand dollars)	Number of partnerships	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Total assets (Thousand dollars)	Gross profit (Thousand dollars)	Net loss (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
SERVICES—Continued													
Personal Services													
Total	11,377	652,654	34,815	17,839	367,158	468,626	123,667	2,713	79,170	11,847	76,488	56,902	9,815
Under $10,000	5,072	96,143	3,317	929	21,276	79,236	26,709	1,111	15,011	1,877	5,264	10,650	1,730
$10,000 under $25,000	2,703	105,972	6,307	2,089	43,287	77,302	20,640	768	14,113	2,931	12,085	11,437	1,966
$25,000 under $50,000	1,664	110,079	6,314	3,257	59,743	81,427	20,024	455	14,614	2,259	16,441	12,928	2,211
$50,000 under $100,000	999	113,228	5,779	5,237	72,453	72,026	22,700	211	9,867	1,967	14,840	7,146	1,000
$100,000 under $250,000	796	151,170	9,420	3,945	113,903	109,724	24,517	164	21,880	2,010	24,384	12,733	2,668
$250,000 under $500,000	123	47,805	2,549	1,875	38,905	30,222	5,323	1	594	12	271	105	9
$500,000 under $1,000,000	15	15,838	677	434	9,903	8,900	2,175	1	883	62	793	209	20
$1,000,000 under $2,500,000	4	10,609	387	5	5,179	8,423	1,278	2	2,208	729	2,410	1,694	211
$2,500,000 under $5,000,000	1	1,810	65	68	2,509	1,366	301	-	-	-	-	-	-
$5,000,000 under $10,000,000	-	-	-	-	-	-	-	-	-	-	-	-	-
$10,000,000 under $25,000,000	-	-	-	-	-	-	-	-	-	-	-	-	-
$25,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-	-
Laundries, laundry services, and cleaning and dyeing plants													
Total	4,640	322,599	19,111	4,096	160,077	230,868	43,892	1,873	57,938	9,854	54,665	41,200	8,066
Under $10,000	1,392	31,317	1,579	187	7,687	24,332	6,946	631	9,462	1,411	3,211	6,577	1,279
$10,000 under $25,000	1,510	54,591	4,197	533	24,598	39,485	8,229	611	9,662	2,456	9,531	8,147	1,601
$25,000 under $50,000	1,023	67,742	4,349	677	36,461	51,746	9,777	504	16,995	3,625	21,648	14,153	2,501
$50,000 under $100,000	358	48,704	2,560	419	24,867	31,893	7,102						
$100,000 under $250,000	354	111,072	6,087	2,280	62,467	75,671	10,876	126	20,207	1,684	19,133	10,711	2,497
$250,000 under $500,000													
$500,000 under $1,000,000													
$1,000,000 under $2,500,000	3	9,173	339	-	3,997	7,741	962	1	1,612	678	1,142	1,612	188
$2,500,000 under $5,000,000	-	-	-	-	-	-	-	-	-	-	-	-	-
$5,000,000 under $10,000,000	-	-	-	-	-	-	-	-	-	-	-	-	-
$10,000,000 under $25,000,000	-	-	-	-	-	-	-	-	-	-	-	-	-
$25,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-	-
Beauty and barber shops, including schools													
Total	3,557	86,468	2,624	818	27,684	71,493	22,763	318	6,133	235	1,879	4,844	424
Under $10,000	2,800	49,570	1,363	285	10,428	42,151	15,031	254	2,464	102	1,085	2,174	164
$10,000 under $25,000	596	22,561	772	187	8,708	17,605	5,577	(1)	(1)	(1)	(1)	(1)	(1)
$25,000 under $50,000	160	13,063	459	346	8,294	10,463	2,028	(1)	(1)	(1)	(1)	(1)	(1)
$50,000 under $100,000								-	-	-	-	-	-
$100,000 under $250,000								-	-	-	-	-	-
$250,000 under $500,000	1	1,274	30	-	254	1,274	127	-	-	-	-	-	-
$500,000 under $1,000,000	-	-	-	-	-	-	-	-	-	-	-	-	-
$1,000,000 under $2,500,000	-	-	-	-	-	-	-	-	-	-	-	-	-
$2,500,000 under $5,000,000	-	-	-	-	-	-	-	-	-	-	-	-	-
$5,000,000 under $10,000,000	-	-	-	-	-	-	-	-	-	-	-	-	-
$10,000,000 under $25,000,000	-	-	-	-	-	-	-	-	-	-	-	-	-
$25,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-	-
Other personal services													
Total	3,180	243,587	13,080	12,925	179,397	166,265	57,012	522	15,099	1,758	19,944	10,858	1,325
Under $10,000	880	15,256	375	457	3,161	12,753	4,732	226	3,085	364	968	1,899	287
$10,000 under $25,000	597	28,820	1,338	1,369	9,981	20,212	6,834						
$25,000 under $50,000	524	33,217	1,646	2,255	19,178	22,620	8,751	295	11,418	1,343	17,708	8,877	1,015
$50,000 under $100,000	620	63,316	3,198	4,799	45,785	39,289	15,449						
$100,000 under $250,000	475	74,838	4,767	3,178	68,923	52,910	15,721						
$250,000 under $500,000	82	24,894	1,643	794	28,678	16,433	4,908	-	-	-	-	-	-
$500,000 under $1,000,000								-	-	-	-	-	-
$1,000,000 under $2,500,000	1	1,436	48	5	1,182	682	316	1	596	51	1,268	82	23
$2,500,000 under $5,000,000	1	1,810	65	68	2,509	1,366	301	-	-	-	-	-	-
$5,000,000 under $10,000,000	-	-	-	-	-	-	-	-	-	-	-	-	-
$10,000,000 under $25,000,000	-	-	-	-	-	-	-	-	-	-	-	-	-
$25,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-	-
Business Services													
Total	7,965	601,995	25,819	11,862	340,366	423,556	138,876	2,649	59,734	15,837	113,614	42,621	12,732
Under $10,000	4,265	100,166	1,711	319	13,930	82,279	31,541	1,426	7,798	601	3,844	5,427	1,882
$10,000 under $25,000	1,235	86,167	2,020	834	20,046	70,290	22,312	554	15,782	1,395	9,291	7,563	2,636
$25,000 under $50,000	1,033	76,797	3,438	2,787	36,223	54,592	20,105	207	7,482	1,807	7,188	5,330	1,596
$50,000 under $100,000	714	113,380	5,943	4,967	49,472	65,981	20,144	196	7,815	1,212	13,836	5,633	848
$100,000 under $250,000	484	105,518	5,567	1,853	79,260	65,164	20,039						
$250,000 under $500,000	160	51,784	2,721	495	51,268	31,079	7,683	262	16,161	5,172	52,969	13,972	2,862
$500,000 under $1,000,000	71	55,353	3,622	607	75,201	41,341	13,932						
$1,000,000 under $2,500,000								1	773	1	1,358	773	106
$2,500,000 under $5,000,000	2	11,913	794	-	6,105	11,913	3,011	1	734	1,111	3,317	734	527
$5,000,000 under $10,000,000	1	917	3	-	8,861	917	109	1	1,276	1,953	5,407	1,276	952
$10,000,000 under $25,000,000	-	-	-	-	-	-	-	1	1,913	2,585	16,404	1,913	1,323
$25,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-	-

Footnote at end of table. See text for explanatory statements and "Description of the Sample and Limitations of the Data."

ACTIVE PARTNERSHIPS WITH BALANCE SHEETS

Table 13.—NUMBER OF PARTNERSHIPS, BUSINESS RECEIPTS, DEPRECIATION, INVENTORY, TOTAL ASSETS, GROSS PROFIT, NET PROFIT, AND NET LOSS, BY SELECTED INDUSTRIES AND SIZE OF TOTAL ASSETS—Continued

Industry and size of total assets	Partnerships with net profit							Partnerships without net profit					
	Number of partnerships	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Inventory, end-of-year (Thousand dollars)	Total assets (Thousand dollars)	Gross profit (Thousand dollars)	Net profit (Thousand dollars)	Number of partnerships	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Total assets (Thousand dollars)	Gross profit (Thousand dollars)	Net loss (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
SERVICES--Continued													
Automotive Services													
Total	5,364	316,776	10,572	17,155	145,796	145,561	49,942	1,464	69,627	15,372	92,551	41,630	7,517
Under $10,000	2,350	56,368	716	1,519	9,943	31,385	13,102	669	9,986	351	2,436	5,777	761
$10,000 under $25,000	1,760	94,141	2,102	4,486	28,740	43,932	17,977	352	9,222	418	5,043	3,695	1,155
$25,000 under $50,000	597	47,171	1,196	3,467	21,136	21,228	7,123	254	19,469	383	8,306	7,297	513
$50,000 under $100,000	402	52,643	2,031	2,823	28,855	20,583	6,402	(1)	(1)	(1)	(1)	(1)	(1)
$100,000 under $250,000	235	54,205	1,296	4,286	35,991	19,218	4,599	92	14,656	6,221	18,943	11,632	2,658
$250,000 under $500,000													
$500,000 under $1,000,000	9	5,341	1,110	488	6,275	4,013	381	46	10,134	6,143	28,745	8,275	1,023
$1,000,000 under $2,500,000	11	6,907	2,121	86	14,856	5,202	358						
$2,500,000 under $5,000,000	-	-	-	-	-	-	-	7	3,251	1,525	25,327	3,251	1,028
$5,000,000 under $10,000,000	-	-	-	-	-	-	-	-	-	-	-	-	-
$10,000,000 under $25,000,000	-	-	-	-	-	-	-	-	-	-	-	-	-
$25,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-	-
Automobile repair shops													
Total	4,728	274,851	5,485	16,929	106,853	112,199	43,330	997	39,168	888	15,479	15,328	2,050
Under $10,000	2,135	50,615	677	1,486	9,253	26,837	11,977	493	8,089	172	1,924	4,135	550
$10,000 under $25,000	1,603	88,533	1,764	4,395	26,452	39,341	17,007	254	8,197	223	3,677	3,114	819
$25,000 under $50,000	537	42,428	951	3,461	19,193	17,356	6,211	234	18,258	335	7,795	6,793	471
$50,000 under $100,000	290	41,936	806	2,753	19,961	14,075	4,340	(1)	(1)	(1)	(1)	(1)	(1)
$100,000 under $250,000	155	45,947	931	4,260	23,106	12,231	3,502	(1)	(1)	(1)	(1)	(1)	(1)
$250,000 under $500,000								-	-	-	-	-	-
$500,000 under $1,000,000	2	2,267	107	488	1,871	939	207	-	-	-	-	-	-
$1,000,000 under $2,500,000	6	3,125	249	86	7,017	1,420	86	-	-	-	-	-	-
$2,500,000 under $5,000,000	-	-	-	-	-	-	-	-	-	-	-	-	-
$5,000,000 under $10,000,000	-	-	-	-	-	-	-	-	-	-	-	-	-
$10,000,000 under $25,000,000	-	-	-	-	-	-	-	-	-	-	-	-	-
$25,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-	-
Other automotive services, including rental													
Total	636	41,925	5,087	226	38,943	33,362	6,612	467	30,459	14,484	77,072	26,302	5,467
Under $10,000	372	11,361	377	124	2,978	9,139	2,095	274	2,922	374	1,878	2,223	547
$10,000 under $25,000													
$25,000 under $50,000	172	15,450	1,470	76	10,837	10,380	2,974	(1)	(1)	(1)	(1)	(1)	(1)
$50,000 under $100,000								(1)	(1)	(1)	(1)	(1)	(1)
$100,000 under $250,000								81	11,122	6,093	17,254	10,700	2,462
$250,000 under $500,000	92	15,114	3,240	26	25,128	13,843	1,543						
$500,000 under $1,000,000								46	10,134	6,143	28,745	8,275	1,023
$1,000,000 under $2,500,000													
$2,500,000 under $5,000,000	-	-	-	-	-	-	-	7	3,251	1,525	25,327	3,251	1,028
$5,000,000 under $10,000,000	-	-	-	-	-	-	-	-	-	-	-	-	-
$10,000,000 under $25,000,000	-	-	-	-	-	-	-	-	-	-	-	-	-
$25,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-	-
Repair Services, Except Automotive													
Total	3,547	154,320	3,383	10,632	56,577	81,047	33,526	801	12,781	342	5,396	7,032	1,049
Under $10,000	2,213	41,589	953	2,050	8,786	26,205	13,318	645	7,107	166	2,218	5,069	660
$10,000 under $25,000	646	32,231	719	1,963	10,377	18,256	7,126	(1)	(1)	(1)	(1)	(1)	(1)
$25,000 under $50,000	479	41,545	1,036	3,445	18,044	21,403	7,939	(1)	(1)	(1)	(1)	(1)	(1)
$50,000 under $100,000	187	26,282	485	2,075	13,464	11,541	3,438	-	-	-	-	-	-
$100,000 under $250,000								-	-	-	-	-	-
$250,000 under $500,000	22	12,673	190	1,099	5,906	3,642	1,705	-	-	-	-	-	-
$500,000 under $1,000,000								-	-	-	-	-	-
$1,000,000 under $2,500,000	-	-	-	-	-	-	-	-	-	-	-	-	-
$2,500,000 under $5,000,000	-	-	-	-	-	-	-	-	-	-	-	-	-
$5,000,000 under $10,000,000	-	-	-	-	-	-	-	-	-	-	-	-	-
$10,000,000 under $25,000,000	-	-	-	-	-	-	-	-	-	-	-	-	-
$25,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-	-
Recreational Services													
Total	3,216	331,594	15,783	2,759	216,635	267,809	53,853	1,978	122,984	14,804	163,027	103,650	27,397
Under $10,000	1,124	17,985	381	140	4,245	13,890	5,162	872	11,263	612	2,583	10,037	4,515
$10,000 under $25,000	612	35,034	1,978	132	11,432	27,623	5,516	383	10,344	1,025	6,530	9,255	4,509
$25,000 under $50,000	537	41,135	2,300	687	19,713	34,542	10,090	180	9,141	637	6,576	6,652	1,686
$50,000 under $100,000	423	39,113	2,779	368	29,263	25,952	4,825	200	14,308	1,692	14,573	11,780	1,578
$100,000 under $250,000	380	70,745	4,476	1,053	63,705	59,887	11,244	262	27,360	2,906	45,224	21,880	6,944
$250,000 under $500,000	123	98,339	3,485	264	58,435	82,379	12,487	76	37,629	7,094	63,432	34,206	6,354
$500,000 under $1,000,000													
$1,000,000 under $2,500,000	16	22,702	314	115	25,429	16,995	3,279						
$2,500,000 under $5,000,000	1	6,541	70	-	4,413	6,541	1,250	3	7,089	838	9,915	3,990	1,245
$5,000,000 under $10,000,000	-	-	-	-	-	-	-	2	5,850	-	14,194	5,850	566
$10,000,000 under $25,000,000	-	-	-	-	-	-	-	-	-	-	-	-	-
$25,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-	-

Footnote at end of table. See text for explanatory statements and "Description of the Sample and Limitations of the Data."

ACTIVE PARTNERSHIPS WITH BALANCE SHEETS

Table 13.—NUMBER OF PARTNERSHIPS, BUSINESS RECEIPTS, DEPRECIATION, INVENTORY, TOTAL ASSETS, GROSS PROFIT, NET PROFIT, AND NET LOSS, BY SELECTED INDUSTRIES AND SIZE OF TOTAL ASSETS—Continued

Industry and size of total assets	Partnerships with net profit							Partnerships without net profit					
	Number of partnerships	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Inventory, end-of-year (Thousand dollars)	Total assets (Thousand dollars)	Gross profit (Thousand dollars)	Net profit (Thousand dollars)	Number of partnerships	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Total assets (Thousand dollars)	Gross profit (Thousand dollars)	Net loss (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
SERVICES--Continued													
Medical and Other Health Services													
Total	10,560	1,327,465	21,033	2,495	310,854	1,287,016	687,840	865	33,266	1,439	60,673	28,943	4,721
Under $10,000	4,429	344,058	2,759	360	21,536	337,996	210,045	371	3,455	138	1,401	2,800	339
$10,000 under $25,000	3,047	336,052	4,786	675	48,285	326,945	184,964	180	11,674	182	3,015	11,149	873
$25,000 under $50,000	1,550	242,309	4,643	759	54,415	233,862	125,054						
$50,000 under $100,000	978	170,562	3,739	289	65,768	167,238	81,817	248	10,920	752	18,989	9,771	1,475
$100,000 under $250,000	427	116,033	3,293	204	60,330	112,474	46,727						
$250,000 under $500,000	96	48,753	1,105	117	31,630	43,445	20,359						
$500,000 under $1,000,000	25	42,593	492	91	17,146	38,025	9,946	63	4,383	121	32,735	2,545	1,755
$1,000,000 under $2,500,000	7	12,670	216	-	8,837	12,596	5,119	3	2,834	246	4,533	2,678	279
$2,500,000 under $5,000,000	1	14,435	-	-	2,907	14,435	3,809	-	-	-	-	-	-
$5,000,000 under $10,000,000	-	-	-	-	-	-	-	-	-	-	-	-	-
$10,000,000 under $25,000,000	-	-	-	-	-	-	-	-	-	-	-	-	-
$25,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-	-
Offices of physicians, surgeons, and oculists													
Total	6,570	773,805	10,931	174	148,350	768,454	468,746						
Under $10,000	2,906	249,039	1,911	-	14,638	247,059	162,558						
$10,000 under $25,000	1,939	234,857	3,118	-	30,374	233,788	140,634						
$25,000 under $50,000	935	146,566	2,716	74	32,537	145,366	85,380	(1)	(1)	(1)	(1)	(1)	(1)
$50,000 under $100,000	622	95,101	2,303	50	41,407	94,421	55,564						
$100,000 under $250,000	131	29,602	610	50	15,747	29,180	16,695						
$250,000 under $500,000													
$500,000 under $1,000,000	36	14,094	273	-	11,622	14,094	6,001						
$1,000,000 under $2,500,000	1	4,546	-	-	2,025	4,546	1,914	-	-	-	-	-	-
$2,500,000 under $5,000,000	-	-	-	-	-	-	-	-	-	-	-	-	-
$5,000,000 under $10,000,000	-	-	-	-	-	-	-	-	-	-	-	-	-
$10,000,000 under $25,000,000	-	-	-	-	-	-	-	-	-	-	-	-	-
$25,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-	-
Other medical and health services													
Total	3,990	553,660	10,102	2,321	162,504	518,562	219,094	762	31,685	1,404	46,435	27,362	4,534
Under $10,000	1,523	95,019	848	360	6,898	90,937	47,487						
$10,000 under $25,000	1,108	101,195	1,668	675	17,911	93,157	44,330	488	13,594	293	3,957	12,414	1,164
$25,000 under $50,000	615	95,743	1,927	685	21,878	88,496	39,674						
$50,000 under $100,000	356	75,461	1,436	239	24,361	72,817	26,253	228	10,889	748	18,359	9,740	1,473
$100,000 under $250,000	296	86,431	2,683	154	44,583	83,294	30,032						
$250,000 under $500,000													
$500,000 under $1,000,000	85	77,252	1,324	208	37,154	67,376	24,304	43	4,368	117	19,586	2,530	1,618
$1,000,000 under $2,500,000	6	8,124	216	-	6,812	8,050	3,205	3	2,834	246	4,533	2,678	279
$2,500,000 under $5,000,000	1	14,435	-	-	2,907	14,435	3,809	-	-	-	-	-	-
$5,000,000 under $10,000,000	-	-	-	-	-	-	-	-	-	-	-	-	-
$10,000,000 under $25,000,000	-	-	-	-	-	-	-	-	-	-	-	-	-
$25,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-	-
Legal Services													
Total	10,320	1,388,154	16,750	-	398,041	1,375,976	751,194	508	7,244	212	3,237	7,191	1,554
Under $10,000	4,405	215,595	2,255	-	19,895	212,127	115,998	371	4,365	127	940	4,312	1,122
$10,000 under $25,000	2,749	224,109	3,074	-	44,745	220,840	118,517	(1)	(1)	(1)	(1)	(1)	(1)
$25,000 under $50,000	1,464	224,209	2,567	-	52,367	221,904	119,284	(1)	(1)	(1)	(1)	(1)	(1)
$50,000 under $100,000	862	207,889	2,747	-	58,451	206,684	116,442	-	-	-	-	-	-
$100,000 under $250,000	589	220,856	2,819	-	86,251	219,594	121,813	-	-	-	-	-	-
$250,000 under $500,000	166	117,282	1,439	-	55,079	116,841	63,087	-	-	-	-	-	-
$500,000 under $1,000,000	60	88,810	824	-	39,260	88,582	48,716	-	-	-	-	-	-
$1,000,000 under $2,500,000	22	69,059	790	-	30,385	69,059	36,354	-	-	-	-	-	-
$2,500,000 under $5,000,000	2	11,878	140	-	6,155	11,878	5,381	-	-	-	-	-	-
$5,000,000 under $10,000,000	1	8,467	95	-	5,453	8,467	5,602	-	-	-	-	-	-
$10,000,000 under $25,000,000	-	-	-	-	-	-	-	-	-	-	-	-	-
$25,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-	-
Engineering and Architectural Services													
Total	3,594	618,695	6,320	1,431	153,050	502,455	142,565	558	31,838	356	5,565	26,107	5,617
Under $10,000	1,617	82,740	653	-	5,243	79,965	36,292	504	15,772	161	1,271	13,230	4,525
$10,000 under $25,000	915	92,486	1,273	72	15,516	82,509	27,240						
$25,000 under $50,000	524	87,172	1,103	-	19,102	81,885	22,222						
$50,000 under $100,000	236	77,668	879	228	16,846	58,732	16,526	52	13,526	183	3,439	10,337	926
$100,000 under $250,000	210	95,486	1,161	34	31,215	81,325	17,683						
$250,000 under $500,000								1	519	7	305	519	34
$500,000 under $1,000,000	75	95,466	686	791	32,813	61,247	12,554	1	2,021	5	550	2,021	132
$1,000,000 under $2,500,000	15	69,159	380	306	22,258	45,010	8,115	-	-	-	-	-	-
$2,500,000 under $5,000,000	1	7,073	58	-	2,999	7,073	548	-	-	-	-	-	-
$5,000,000 under $10,000,000	1	11,445	127	-	7,058	4,709	1,385	-	-	-	-	-	-
$10,000,000 under $25,000,000	-	-	-	-	-	-	-	-	-	-	-	-	-
$25,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-	-

Footnote at end of table. See text for explanatory statements and "Description of the Sample and Limitations of the Data."

ACTIVE PARTNERSHIPS WITH BALANCE SHEETS

Table 13.—NUMBER OF PARTNERSHIPS, BUSINESS RECEIPTS, DEPRECIATION, INVENTORY, TOTAL ASSETS, GROSS PROFIT, NET PROFIT, AND NET LOSS, BY SELECTED INDUSTRIES AND SIZE OF TOTAL ASSETS—Continued

Industry and size of total assets	Partnerships with net profit							Partnerships without net profit					
	Number of partnerships	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Inventory, end-of-year (Thousand dollars)	Total assets (Thousand dollars)	Gross profit (Thousand dollars)	Net profit (Thousand dollars)	Number of partnerships	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Total assets (Thousand dollars)	Gross profit (Thousand dollars)	Net loss (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
SERVICES—Continued													
Accounting, Auditing, and Bookkeeping Services													
Total	6,207	728,109	9,280	245	234,173	718,147	267,251	519	7,990	272	10,037	7,941	2,027
Under $10,000	3,065	124,496	1,900	-	12,572	123,166	60,535	332	2,757	94	810	2,708	573
$10,000 under $25,000	1,502	112,121	1,696	18	24,041	111,729	46,829						
$25,000 under $50,000	733	85,108	1,467	190	24,944	82,743	33,710	182	4,165	178	5,548	4,165	1,454
$50,000 under $100,000	662	104,773	1,524	17	45,123	101,903	40,942						
$100,000 under $250,000	171	55,774	634	20	24,161	55,145	19,525	-	-	-	-	-	-
$250,000 under $500,000	63	41,969	295	-	34,247	41,969	16,555	-	-	-	-	-	-
$500,000 under $1,000,000								(1)	(1)	(1)	(1)	(1)	(1)
$1,000,000 under $2,500,000	4	13,604	32	-	5,151	13,449	4,037	-	-	-	-	-	-
$2,500,000 under $5,000,000	2	20,535	200	-	7,112	18,314	2,923	-	-	-	-	-	-
$5,000,000 under $10,000,000	3	82,945	815	-	18,347	82,945	20,160	-	-	-	-	-	-
$10,000,000 under $25,000,000	2	86,784	717	-	38,475	86,784	22,035	-	-	-	-	-	-
$25,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Services													
Total	1,036	56,814	1,342	839	19,636	41,874	15,936	297	2,869	239	7,950	1,600	1,156
Under $10,000	762	17,024	232	140	2,105	12,963	6,118	215	965	44	681	850	275
$10,000 under $25,000	151	11,068	261	-	3,062	9,897	4,268	(1)	(1)	(1)	(1)	(1)	(1)
$25,000 under $50,000								(1)	(1)	(1)	(1)	(1)	(1)
$50,000 under $100,000								(1)	(1)	(1)	(1)	(1)	(1)
$100,000 under $250,000	123	28,722	849	699	14,469	19,014	5,550	(1)	(1)	(1)	(1)	(1)	(1)
$250,000 under $500,000								-	-	-	-	-	-
$500,000 under $1,000,000	-	-	-	-	-	-	-	-	-	-	-	-	-
$1,000,000 under $2,500,000	-	-	-	-	-	-	-	-	-	-	-	-	-
$2,500,000 under $5,000,000	-	-	-	-	-	-	-	-	-	-	-	-	-
$5,000,000 under $10,000,000	-	-	-	-	-	-	-	-	-	-	-	-	-
$10,000,000 under $25,000,000	-	-	-	-	-	-	-	-	-	-	-	-	-
$25,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-	-
NATURE OF BUSINESS NOT ALLOCABLE													
Total	804	36,772	1,588	1,180	29,455	24,780	11,596	646	2,997	60	22,320	94	1,123
Under $10,000	371	8,936	145	18	1,046	7,466	4,352	314	2,917	17	1,264	14	176
$10,000 under $25,000	215	5,393	501	10	3,683	4,521	1,707						
$25,000 under $50,000	163	15,160	526	573	8,646	7,702	3,870	293	80	43	13,254	80	655
$50,000 under $100,000								(1)	(1)	(1)	(1)	(1)	(1)
$100,000 under $250,000								-	-	-	-	-	-
$250,000 under $500,000	54	6,724	411	407	14,658	4,898	1,630						
$500,000 under $1,000,000								-	-	-	-	-	-
$1,000,000 under $2,500,000	1	559	5	172	1,422	193	37	-	-	-	-	-	-
$2,500,000 under $5,000,000	-	-	-	-	-	-	-	-	-	-	-	-	-
$5,000,000 under $10,000,000	-	-	-	-	-	-	-	-	-	-	-	-	-
$10,000,000 under $25,000,000	-	-	-	-	-	-	-	-	-	-	-	-	-
$25,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-	-

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

ACTIVE PARTNERSHIPS

Table 14.—FREQUENCIES AND AMOUNTS OF INCOME STATEMENT ITEMS FOR SELECTED INDUSTRIES

PART I.—PARTNERSHIPS WITH AND WITHOUT NET PROFIT

Selected industries	Total number of partnerships	Receipts									
		Total	Business receipts		Interest		Rents		Net gain, sale of property other than capital assets		Other receipts
		(Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	(Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Total	938,966	74,706,827	911,635	73,412,664	101,624	391,230	64,640	249,853	7,123	20,493	632,587
Agriculture, forestry, and fisheries	136,532	4,711,307	131,476	4,609,720	9,938	13,539	10,226	26,444	2,085	4,071	57,533
Farms	126,910	3,982,201	122,226	3,887,999	9,418	12,672	9,644	24,439	2,017	4,060	53,031
Other agriculture, forestry, and fisheries	9,622	729,106	9,250	721,721	520	867	582	2,005	(1)	(1)	4,502
Mining	15,939	1,018,877	13,944	984,842	810	1,899	877	5,674	243	1,246	25,216
Crude petroleum and natural gas	11,279	573,717	9,949	543,938	662	1,667	673	4,764	199	897	22,451
Other mining, including quarrying	4,660	445,160	3,995	440,904	148	232	204	910	(1)	(1)	2,765
Construction	62,290	7,503,350	61,010	7,432,568	4,991	6,792	4,402	19,225	439	1,174	43,591
General contractors	19,481	4,614,291	18,865	4,559,405	2,972	5,617	2,496	13,250	213	731	35,288
Special trade contractors	37,742	2,666,744	37,429	2,652,607	1,862	1,092	1,749	5,170	166	343	7,532
Contractors not allocable	5,067	222,315	4,716	220,556	157	83	157	805	(1)	(1)	771
Manufacturing	44,462	6,896,121	43,736	6,845,687	4,001	4,032	3,491	12,658	206	314	33,430
Food and kindred products, including beverages	5,817	1,800,134	5,777	1,787,871	717	716	833	3,211	100	90	8,246
Apparel and other finished products made from fabrics and similar materials	3,973	1,014,153	3,954	1,010,621	418	462	200	854	1	1	2,216
Lumber and wood products, except furniture	7,829	806,841	7,653	795,810	499	651	402	1,692	11	22	8,666
Printing, publishing, and allied industries	6,381	453,456	6,341	450,765	475	260	517	1,055	(1)	(1)	1,367
Machinery, except electrical and transportation equipment	4,822	502,995	4,763	496,712	498	653	406	1,571	(1)	(1)	3,879
Other manufacturing industries	15,640	2,318,542	15,248	2,303,908	1,394	1,290	1,133	4,275	48	13	9,056
Transportation, communication, and sanitary services	18,100	1,180,641	17,821	1,166,703	846	707	764	3,147	212	385	9,699
Motor freight transportation and warehousing	12,055	801,132	11,933	789,959	630	542	521	2,058	182	382	8,191
Other transportation, communication, water supply, and sanitary services	6,045	379,509	5,888	376,744	216	165	243	1,089	(1)	(1)	1,508
Wholesale and retail trade	277,567	37,745,960	275,743	37,389,282	21,179	32,265	26,700	85,996	1,569	2,290	236,127
Wholesale trade	41,950	12,945,796	41,498	12,842,911	4,343	6,487	3,758	19,284	238	413	76,701
Groceries and related products	6,922	3,184,202	6,902	3,167,371	645	653	684	4,342	49	26	11,810
Other wholesale trade	35,028	9,761,594	34,596	9,675,540	3,698	5,834	3,074	14,942	189	387	64,891
Retail trade	228,775	23,662,652	227,442	23,420,711	16,133	24,994	22,160	62,993	1,221	1,839	152,115
Grocery stores, meat, fish, fruit, and vegetable markets	31,955	5,132,086	31,838	5,108,706	2,033	1,009	4,021	10,211	231	487	11,673
General merchandise	11,313	1,210,486	11,176	1,195,389	1,149	2,082	1,456	3,909	(1)	(1)	9,087
Apparel and accessories	14,914	1,407,043	14,894	1,387,217	1,071	897	944	4,739	(1)	(1)	14,188
Furniture, home furnishings, and equipment	14,008	1,351,960	13,911	1,321,096	1,618	3,222	1,614	7,582	167	68	19,992
Automotive dealers	16,117	3,592,839	15,998	3,543,546	2,464	5,603	1,666	5,004	104	171	38,515
Gasoline service stations	30,656	2,382,067	30,559	2,371,901	575	386	1,965	4,588	146	228	4,964
Eating and drinking places	45,360	2,372,226	45,164	2,348,716	909	312	3,640	8,495	(1)	(1)	14,481
Building materials	5,841	891,852	5,841	877,175	1,258	2,261	1,218	4,022	87	360	8,034
Hardware and farm equipment	10,782	1,366,835	10,743	1,348,250	2,017	2,823	1,303	3,399	96	85	12,278
Drug and proprietary stores	8,267	1,131,649	8,209	1,124,089	583	295	1,075	2,776	(1)	(1)	4,478
Other retail trade	39,562	2,823,609	39,109	2,794,626	2,456	6,104	3,258	8,268	137	186	14,425
Wholesale and retail trade not allocable	6,842	1,137,512	6,803	1,125,660	703	784	782	3,719	110	38	7,311
Finance, insurance, and real estate	207,678	5,442,938	195,447	4,901,991	49,394	322,810	7,738	56,229	1,869	10,397	151,511
Security and commodity brokers, dealers, exchanges, and services	2,882	1,616,515	2,517	1,434,671	902	142,462	39	835	35	3,237	35,310
Real estate operators (except developers) and lessors	138,813	2,272,695	135,474	2,179,035	21,145	30,419	1,132	23,084	549	2,130	38,027
Real estate agents, brokers, and managers	7,941	301,091	7,374	276,650	2,252	5,960	1,604	8,693	(1)	(1)	9,432
Other finance, insurance, and real estate	58,042	1,252,637	50,082	1,011,635	25,095	143,969	4,963	23,617	1,163	4,724	68,692
Services	171,278	10,109,802	168,647	9,985,284	10,237	8,997	10,261	40,162	480	592	74,767
Lodging services	14,914	590,195	14,699	570,055	616	1,583	1,050	9,174	(1)	(1)	9,292
Personal services	35,626	1,152,565	35,528	1,140,075	1,724	889	2,263	4,818	(1)	(1)	6,526
Laundries, laundry services, and cleaning and dyeing plants	14,863	547,467	14,824	542,173	632	494	1,038	2,601	(1)	(1)	1,994
Beauty and barber shops, including schools	12,855	220,111	12,816	219,260	244	44	496	698	(1)	(1)	90
Other personal services	7,908	384,987	7,888	378,642	848	351	729	1,519	(1)	(1)	4,442
Business services	19,428	862,230	18,588	848,166	1,202	1,144	809	3,909	(1)	(1)	8,926
Automotive services	18,283	731,465	18,205	722,498	515	274	1,076	3,198	(1)	(1)	5,480
Automobile repair shops	16,149	637,862	16,110	631,305	438	135	882	1,717	(1)	(1)	4,698
Other automotive services	2,134	93,603	2,095	91,193	(1)	(1)	194	1,481	(1)	(1)	782
Repair services, except automotive	10,610	290,696	10,571	288,790	349	72	425	783	(1)	(1)	1,036
Recreational services	13,466	646,409	12,638	623,049	530	494	1,177	6,798	(1)	(1)	15,998
Medical and other health services	19,032	1,916,645	18,855	1,904,146	1,124	632	1,132	5,945	(1)	(1)	5,894
Offices of physicians, surgeons, and oculists	10,547	1,118,175	10,507	1,113,766	582	301	570	2,189	(1)	(1)	1,891
Other medical and health services	8,485	798,470	8,348	790,380	542	331	562	3,756	-	-	4,003
Legal services	22,071	2,149,523	21,493	2,132,287	2,145	1,846	1,544	4,430	(1)	(1)	10,940
Engineering and architectural services	5,985	760,085	5,770	752,580	844	555	259	513	(1)	(1)	6,431
Accounting, auditing, and bookkeeping services	9,115	931,221	9,091	925,892	1,135	1,467	427	506	(1)	(1)	3,351
Other services	2,748	78,768	2,709	77,746	(1)	(1)	(1)	(1)	-	-	893
Nature of business not allocable	5,120	97,831	3,811	96,587	228	189	181	318	(1)	(1)	713

Footnote at end of table. See text for explanatory statements and "Description of the Sample and Limitations of the Data."

ACTIVE PARTNERSHIPS

Table 14.—FREQUENCIES AND AMOUNTS OF INCOME STATEMENT ITEMS FOR SELECTED INDUSTRIES—Continued

PART I.—PARTNERSHIPS WITH AND WITHOUT NET PROFIT—Continued

Selected industries	Business deductions												
	Total	Cost of goods sold		Salaries and wages		Payments to partners		Rent		Interest		Taxes	
	(Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)
	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
Total	66,018,894	559,252	44,568,579	401,658	6,144,239	120,915	1,081,522	424,162	1,317,492	439,643	956,157	778,935	1,478,018
Agriculture, forestry, and fisheries	4,101,496	87,621	2,197,051	29,920	245,241	8,141	41,423	41,902	123,959	65,113	98,717	106,061	121,556
Farms	3,435,885	83,019	1,768,099	24,558	186,697	6,333	30,529	39,231	118,799	60,695	92,367	98,384	113,415
Other agriculture, forestry, and fisheries	665,611	4,602	428,952	5,362	58,544	1,808	10,894	2,671	5,160	4,418	6,350	7,677	8,141
Mining	1,027,121	13,396	565,279	2,103	21,658	2,038	11,185	3,083	6,562	4,346	10,422	11,033	27,719
Crude petroleum and natural gas	613,092	9,518	302,036	1,301	10,804	1,317	7,081	2,092	3,967	2,398	7,226	7,514	17,989
Other mining, including quarrying	414,029	3,878	263,243	802	10,854	721	4,104	991	2,595	1,948	3,196	3,519	9,730
Construction	6,813,193	60,393	5,767,076	9,352	93,844	10,422	94,557	21,216	27,097	29,314	36,162	52,165	94,464
General contractors	4,313,620	18,640	3,787,452	3,116	37,847	3,331	34,787	5,288	13,015	11,219	24,598	16,296	44,578
Special trade contractors	2,311,478	37,136	1,830,403	5,542	51,809	6,428	56,000	15,043	13,383	16,314	9,908	32,134	46,746
Contractors not allocable	188,095	4,617	149,221	694	4,188	663	3,770	885	699	1,781	1,656	3,735	3,140
Manufacturing	6,329,024	43,401	5,019,037	9,919	156,512	9,327	100,815	23,776	69,362	22,943	30,413	38,670	114,929
Food and kindred products, including beverages	1,708,564	5,737	1,434,797	1,468	36,487	1,483	13,815	2,646	10,686	3,331	6,204	5,449	20,725
Apparel and other finished products made from fabrics and similar materials	947,791	3,895	781,485	1,106	24,398	702	13,341	3,310	15,544	2,116	3,631	3,686	18,030
Lumber and wood products, except furniture	764,905	7,594	585,732	954	11,340	1,383	10,557	2,181	3,058	4,275	6,644	6,521	16,211
Printing, publishing, and allied industries	385,151	6,302	271,709	1,116	11,383	1,478	13,242	4,281	7,912	3,114	2,070	5,540	8,142
Machinery, except electrical and transportation equipment	430,246	4,704	322,963	1,313	14,205	890	9,761	2,428	5,556	2,598	2,238	4,142	9,997
Other manufacturing industries	2,092,367	15,169	1,622,351	3,962	58,699	3,391	40,099	8,930	26,606	7,509	9,626	13,332	41,824
Transportation, communication, and sanitary services	1,034,455	16,960	667,198	1,875	18,046	3,249	23,098	7,055	15,846	9,750	9,244	15,917	40,078
Motor freight transportation and warehousing	709,174	11,483	441,965	1,123	9,869	2,204	16,311	3,816	10,953	6,832	6,964	10,754	31,993
Other transportation, communication, water supply, and sanitary services	325,281	5,477	225,233	752	8,177	1,045	6,787	3,239	4,893	2,918	2,280	5,163	8,085
Wholesale and retail trade	35,522,397	264,685	28,607,128	202,228	2,666,598	52,131	388,844	190,447	514,212	133,830	122,610	250,154	457,750
Wholesale trade	12,343,247	34,817	10,591,842	27,798	671,048	8,263	88,824	25,456	71,963	20,391	33,760	35,001	110,626
Groceries and related products	3,080,134	6,213	2,702,457	5,093	166,479	1,404	17,251	4,273	13,074	3,460	4,520	6,148	16,032
Other wholesale trade	9,263,113	28,604	7,889,385	22,705	504,569	6,859	71,573	21,183	58,889	16,931	29,240	28,853	94,594
Retail trade	22,109,482	223,422	17,171,502	169,567	1,907,387	42,507	287,868	160,670	429,420	110,189	85,114	209,117	327,154
Grocery stores, meat, fish, fruit, and vegetable markets	4,898,253	31,577	4,215,845	22,205	262,317	4,510	31,672	20,409	50,823	12,880	9,432	29,690	50,710
General merchandise	1,133,691	10,954	864,152	7,880	101,128	2,375	15,097	6,799	21,033	5,390	4,775	10,154	16,708
Apparel and accessories	1,294,416	14,698	920,603	11,633	135,248	3,655	26,752	13,236	56,913	7,647	5,108	13,756	19,376
Furniture, home furnishings, and equipment	1,234,098	13,635	862,044	10,046	129,107	2,847	26,015	10,828	32,870	8,012	7,088	12,737	19,756
Automotive dealers	3,479,006	15,648	2,941,154	12,162	202,833	4,282	36,795	10,764	27,592	11,168	18,498	14,269	26,076
Gasoline service stations	2,218,526	30,149	1,822,729	23,032	146,143	5,221	26,583	22,241	50,133	12,811	4,371	27,391	31,384
Eating and drinking places	2,136,075	44,295	1,196,401	35,760	411,540	6,015	30,258	31,838	81,320	19,904	11,512	42,739	69,555
Building materials	835,852	5,725	644,556	4,545	80,424	1,643	12,777	3,155	5,481	3,490	4,188	5,339	12,711
Hardware and farm equipment	1,286,959	10,724	1,041,895	8,566	92,005	2,548	17,329	6,924	13,419	6,701	7,054	10,056	18,463
Drug and proprietary stores	1,007,808	8,190	747,188	7,608	115,254	2,378	22,439	7,002	25,336	4,173	2,461	8,104	17,598
Other retail trade	2,584,798	37,827	1,914,935	26,130	231,388	7,033	42,151	27,474	64,500	18,013	10,627	34,882	44,817
Wholesale and retail trade not allocable	1,069,668	6,446	843,784	4,863	88,163	1,361	12,152	4,321	12,829	3,250	3,736	6,036	19,970
Finance, insurance, and real estate	4,325,442	5,137	219,465	37,964	883,226	10,159	141,699	22,858	132,386	105,988	566,907	159,626	427,995
Security and commodity brokers, dealers, exchanges, and services	1,290,302	4	1,023	1,364	592,729	767	79,396	1,287	42,515	1,302	115,158	1,739	49,885
Real estate operators (except developers) and lessors	1,961,301	269	4,813	20,844	105,993	3,953	13,054	6,934	61,418	80,525	354,383	122,976	339,767
Real estate agents, brokers, and managers	228,864	1,650	62,437	2,746	33,569	789	7,495	3,014	7,243	3,652	13,463	6,040	9,301
Other finance, insurance, and real estate	844,975	3,214	151,192	13,010	150,935	4,650	41,754	11,623	21,210	20,509	83,903	28,871	29,042
Services	6,797,989	66,189	1,494,027	107,026	2,048,318	25,112	277,796	112,689	425,992	67,336	80,776	142,895	191,959
Lodging services	558,270	3,862	95,513	9,100	104,073	1,923	9,328	3,382	32,573	9,687	32,504	13,878	33,797
Personal services	936,655	19,064	283,514	20,043	207,581	5,939	38,175	27,549	52,866	16,058	10,277	30,794	26,517
Laundries, laundry services, and cleaning and dyeing plants	487,780	6,752	136,157	8,519	114,948	2,182	13,011	11,346	25,305	8,742	6,224	12,675	13,916
Beauty and barber shops, including schools	151,308	6,137	27,842	6,963	53,025	2,218	12,908	11,287	16,383	3,553	731	11,330	4,199
Other personal services	297,567	6,175	119,515	4,561	39,608	1,539	12,256	4,916	11,178	3,763	3,322	6,789	8,402
Business services	683,727	6,498	237,323	9,148	156,404	3,182	23,584	10,093	22,202	6,912	7,450	13,156	15,288
Automotive services	628,509	15,578	373,060	8,840	67,425	2,934	20,115	11,384	29,069	8,155	7,500	15,795	13,957
Automobile repair shops	539,325	14,933	357,171	7,814	55,431	2,710	18,819	10,298	16,452	7,071	2,993	14,000	10,692
Other automotive services	89,184	645	15,889	1,026	11,994	224	1,296	1,086	12,617	1,084	4,507	1,795	3,265
Repair services, except automotive	230,359	9,008	132,082	4,130	26,629	1,780	9,785	6,876	7,373	3,912	936	8,461	5,374
Recreational services	598,897	5,454	110,719	6,952	113,207	1,885	11,202	6,195	35,230	4,650	8,716	9,702	21,685
Medical and other health services	930,523	3,405	63,106	16,740	359,864	1,733	41,286	14,327	87,727	6,271	6,224	17,657	24,575
Offices of physicians, surgeons, and oculists	435,450	815	10,364	9,773	171,505	475	17,817	8,429	49,599	2,699	1,860	9,847	10,951
Other medical and health services	495,073	2,590	52,742	6,967	188,359	1,258	23,469	5,898	38,128	3,572	4,364	7,810	13,624
Legal services	985,835	957	28,442	19,388	433,752	2,238	52,743	18,937	101,624	5,038	2,891	18,805	23,570
Engineering and architectural services	592,114	868	140,265	3,973	212,762	1,359	28,608	4,366	18,604	2,360	1,608	4,644	11,621
Accounting, auditing, and bookkeeping services	594,751	391	10,830	7,458	355,056	1,727	40,722	7,796	35,322	3,426	2,333	8,171	14,264
Other services	58,349	1,104	19,173	1,254	11,565	412	2,248	1,784	3,402	867	337	1,832	1,311
Nature of business not allocable	67,777	1,470	32,318	1,271	10,796	336	2,105	1,136	2,076	1,023	906	2,414	1,568

Footnote at end of table. See text for explanatory statements and "Description of the Sample and Limitations of the Data."

ACTIVE PARTNERSHIPS

Table 14.--FREQUENCIES AND AMOUNTS OF INCOME STATEMENT ITEMS FOR SELECTED INDUSTRIES--Continued

PART I.—PARTNERSHIPS WITH AND WITHOUT NET PROFIT—Continued

Selected industries	Business deductions—Continued												
	Casualty losses		Bad debts		Repairs		Depreciation		Amortization		Net loss, sale of property other than capital assets		Other deductions
	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	(Thousand dollars)
	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)
Total	11,319	23,988	98,544	132,618	537,917	604,901	749,473	2,178,293	13,188	58,310	8,585	24,533	7,450,244
Agriculture, forestry, and fisheries	920	1,270	1,642	2,173	97,380	149,099	110,579	345,647	642	1,134	3,093	3,572	770,654
Farms	707	1,151	1,085	1,261	91,471	134,520	102,666	316,659	580	890	2,992	3,461	668,037
Other agriculture, forestry, and fisheries	213	119	557	912	5,909	14,579	7,913	28,988	(1)	(1)	(1)	(1)	102,617
Mining	(1)	(1)	600	1,443	5,094	18,878	12,414	99,763	245	970	314	6,738	256,495
Crude petroleum and natural gas	(1)	(1)	259	649	2,921	8,217	8,841	60,525	187	579	289	6,688	187,330
Other mining, including quarrying	(1)	(1)	341	794	2,173	10,661	3,573	39,238	(1)	(1)	(1)	(1)	69,165
Construction	634	555	5,563	7,518	27,664	52,426	48,501	165,377	231	2,189	588	2,017	469,911
General contractors	181	292	1,303	3,102	8,352	26,852	14,357	91,409	(1)	(1)	339	1,732	246,123
Special trade contractors	447	257	4,131	4,317	17,328	23,757	30,852	66,883	149	327	210	162	207,536
Contractors not allocable	(1)	(1)	129	99	1,984	1,817	3,292	7,085	(1)	(1)	(1)	(1)	16,262
Manufacturing	459	620	8,832	14,731	25,644	45,607	38,512	151,271	823	1,490	388	228	624,009
Food and kindred products, including beverages	(1)	(1)	1,034	2,294	4,395	12,293	5,490	35,573	(1)	(1)	(1)	(1)	135,523
Apparel and other finished products made from fabrics and similar materials	(1)	(1)	838	1,783	2,217	2,162	3,405	7,050	(1)	(1)	(1)	(1)	80,243
Lumber and wood products, except furniture	178	164	791	2,239	4,738	12,660	6,744	34,511	(1)	(1)	(1)	(1)	81,224
Printing, publishing, and allied industries	(1)	(1)	1,692	1,656	3,797	2,758	5,253	12,660	(1)	(1)	(1)	(1)	53,443
Machinery, except electrical and transportation equipment	(1)	(1)	968	1,255	2,413	2,382	4,483	15,028	130	297	(1)	(1)	46,516
Other manufacturing industries	140	307	3,509	5,504	8,084	13,352	13,137	46,449	380	411	(1)	(1)	227,060
Transportation, communication, and sanitary services	352	428	1,288	1,162	11,061	35,023	15,996	74,601	188	1,006	240	353	148,372
Motor freight transportation and warehousing	246	210	758	569	7,475	28,384	10,695	54,563	112	743	136	318	106,332
Other transportation, communication, water supply, and sanitary services	(1)	(1)	530	593	3,586	6,639	5,301	20,038	(1)	(1)	(1)	(1)	42,040
Wholesale and retail trade	5,318	4,180	57,991	71,760	175,314	118,161	232,897	394,477	3,695	3,724	1,694	2,734	2,170,219
Wholesale trade	549	922	9,892	22,313	20,392	26,987	32,237	93,514	530	1,116	321	624	629,708
Groceries and related products	(1)	(1)	1,727	4,404	4,286	5,943	5,946	19,746	(1)	(1)	(1)	(1)	129,809
Other wholesale trade	463	869	8,165	17,909	16,106	21,044	26,291	73,768	437	1,075	245	299	499,899
Retail trade	4,620	3,184	46,296	46,256	150,921	86,670	195,034	286,873	3,098	2,416	1,304	1,994	1,473,644
Grocery stores, meat, fish, fruit, and vegetable markets	528	287	4,118	2,545	24,120	14,302	27,951	47,373	392	215	206	244	212,488
General merchandise	423	295	1,964	2,339	6,851	3,411	9,305	18,625	151	94	(1)	(1)	86,015
Apparel and accessories	329	131	3,779	2,729	9,287	3,663	12,804	14,478	171	109	77	39	109,267
Furniture, home furnishings, and equipment	159	71	4,455	7,320	7,972	4,333	11,767	15,884	196	83	(1)	(1)	129,402
Automotive dealers	240	360	6,472	9,618	8,592	8,896	12,746	21,013	153	141	150	204	185,826
Gasoline service stations	728	279	7,688	3,780	16,970	4,534	26,212	20,498	231	135	(1)	(1)	107,851
Eating and drinking places	978	387	3,022	1,023	36,376	24,557	39,568	65,143	668	596	226	263	243,514
Building materials	(1)	(1)	2,214	5,386	3,215	2,666	5,075	11,598	(1)	(1)	(1)	(1)	55,914
Hardware and farm equipment	194	87	3,958	4,213	6,180	3,062	9,400	14,340	(1)	(1)	(1)	(1)	74,704
Drug and proprietary stores	(1)	(1)	2,020	1,376	6,706	3,532	7,730	12,554	248	179	(1)	(1)	59,618
Other retail trade	915	1,106	6,606	5,927	24,652	13,714	32,476	45,361	786	813	267	414	209,045
Wholesale and retail trade not allocable	149	74	1,803	3,191	4,001	4,504	5,626	14,090	(1)	(1)	(1)	(1)	66,867
Finance, insurance, and real estate	1,013	14,594	8,277	21,050	105,764	111,016	148,890	580,081	4,196	8,328	1,364	6,921	1,211,774
Security and commodity brokers, dealers, exchanges, and services	(1)	(1)	192	2,526	397	3,299	1,178	11,871	(1)	(1)	(1)	(1)	389,597
Real estate operators (except developers) and lessors	705	4,317	1,366	3,237	94,153	99,446	126,537	536,365	3,478	6,474	470	2,679	429,355
Real estate agents, brokers, and managers	(1)	(1)	343	361	3,015	3,452	4,438	9,928	(1)	(1)	(1)	(1)	81,311
Other finance, insurance, and real estate	266	10,142	6,376	14,926	8,199	4,819	16,737	21,917	613	1,188	751	2,436	311,511
Services	2,557	2,330	14,169	12,650	89,080	74,026	140,012	364,684	3,168	39,469	884	1,960	1,784,002
Lodging services	453	995	928	897	12,075	21,233	13,830	81,912	224	398	(1)	(1)	144,921
Personal services	959	488	3,007	2,844	23,808	15,461	31,160	71,566	903	784	152	155	226,427
Laundries, laundry services, and cleaning and dyeing plants	796	207	1,070	390	11,433	9,269	13,352	43,560	657	627	(1)	(1)	124,045
Beauty and barber shops, including schools	(1)	(1)	553	28	7,413	1,449	10,764	6,113	(1)	(1)	(1)	(1)	28,557
Other personal services	(1)	(1)	1,384	2,426	4,962	4,743	7,044	21,893	(1)	(1)	(1)	(1)	73,825
Business services	162	80	1,818	1,347	7,281	8,249	13,880	47,372	323	285	160	286	163,857
Automotive services	213	51	3,387	2,297	9,036	4,931	15,527	34,462	133	68	(1)	(1)	75,080
Automobile repair shops	192	49	3,221	2,179	7,886	2,091	14,000	13,228	(1)	(1)	(1)	(1)	59,935
Other automotive services	(1)	(1)	166	118	1,150	2,840	1,527	21,234	(1)	(1)	(1)	(1)	15,145
Repair services, except automotive	(1)	(1)	1,561	1,026	5,086	1,459	8,712	7,139	(1)	(1)	(1)	(1)	38,472
Recreational services	373	459	583	732	6,849	8,864	9,745	44,463	311	36,466	(1)	(1)	206,867
Medical and other health services	152	78	656	1,144	10,331	7,065	16,158	31,736	280	289	(1)	(1)	306,864
Offices of physicians, surgeons, and oculists	(1)	(1)	172	108	5,317	2,833	8,961	14,984	(1)	(1)	(1)	(1)	155,326
Other medical and health services	(1)	(1)	484	1,036	5,014	4,232	7,197	16,752	204	249	(1)	(1)	151,538
Legal services	(1)	(1)	1,142	810	7,687	3,671	16,739	24,356	467	604	(1)	(1)	313,228
Engineer and architectural services	(1)	(1)	247	238	1,947	986	4,289	7,628	136	111	(1)	(1)	169,649
Accounting, auditing, and bookkeeping services	(1)	(1)	637	1,273	3,968	1,733	7,786	11,794	252	409	(1)	(1)	121,000
Other services	(1)	(1)	203	42	1,012	374	2,186	2,256	(1)	(1)	-	-	17,637
Nature of business not allocable	(1)	(1)	182	131	916	665	1,672	2,392	-	-	(1)	(1)	14,808

Footnote at end of table. See text for explanatory statements and "Description of the Sample and Limitations of the Data."

ACTIVE PARTNERSHIPS

Table 14.—FREQUENCIES AND AMOUNTS OF INCOME STATEMENT ITEMS FOR SELECTED INDUSTRIES

PART II.--PARTNERSHIPS WITH NET PROFIT

Selected industries	Total number of partnerships	Receipts									
		Total	Business receipts		Interest		Rents		Net gain, sales other than capital assets		Other receipts
		(Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	(Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Total	727,725	66,352,186	726,235	65,217,119	83,369	353,892	54,357	211,581	5,859	17,145	552,449
Agriculture, forestry, and fisheries	103,746	3,882,868	103,608	3,802,428	8,063	11,255	8,020	21,163	1,851	3,960	44,062
Farms	96,722	3,270,557	96,584	3,196,212	7,673	10,553	7,584	19,386	1,783	3,949	40,457
Other agriculture, forestry, and fisheries	7,024	612,311	7,024	606,216	390	702	436	1,777	68	11	3,605
Mining	8,903	789,383	8,825	767,011	408	975	571	3,360	155	767	17,270
Crude petroleum and natural gas	5,955	402,655	5,877	384,084	306	754	391	2,469	111	418	14,930
Other mining, including quarrying	2,948	386,728	2,948	382,927	102	221	180	891	44	349	2,340
Construction	51,869	6,251,381	51,819	6,194,163	4,259	5,643	3,754	14,487	294	771	36,317
General contractors	15,389	3,677,915	15,380	3,634,593	2,456	4,520	2,093	9,191	115	579	29,032
Special trade contractors	32,584	2,377,532	32,563	2,365,271	1,672	1,041	1,524	4,520	139	108	6,592
Contractors not allocable	3,896	195,934	3,876	194,299	131	82	137	776	40	84	693
Manufacturing	34,909	6,107,450	34,869	6,063,476	3,469	3,576	2,884	10,426	161	278	29,694
Food and kindred products, including beverages	4,726	1,559,827	4,726	1,549,344	614	642	654	2,582	78	76	7,183
Apparel and other finished products made from fabrics and similar materials	3,411	936,276	3,411	933,192	375	440	172	793	(1)	(1)	1,851
Lumber and wood products, except furniture	5,827	615,766	5,827	606,752	389	479	292	1,177	9	2	7,356
Printing, publishing, and allied industries	5,272	427,638	5,252	425,215	472	255	477	857	25	8	1,303
Machinery, except electrical and transportation equipment	4,000	465,296	4,000	459,418	427	636	356	1,276	20	180	3,786
Other manufacturing industries	11,673	2,102,647	11,653	2,089,555	1,192	1,124	933	3,741	28	12	8,215
Transportation, communication and sanitary services	14,490	1,050,889	14,470	1,037,824	664	641	673	2,770	192	338	9,316
Motor freight transportation and warehousing	9,735	717,334	9,715	706,593	531	528	473	1,830	162	335	8,048
Other transportation, communication, water supply, and sanitary services	4,755	333,555	4,755	331,231	133	113	200	940	30	3	1,268
Wholesale and retail trade	226,759	34,186,413	226,641	33,867,093	18,433	28,879	23,040	77,027	1,165	1,629	211,785
Wholesale trade	34,699	11,944,394	34,660	11,849,851	3,853	5,629	3,295	17,355	220	396	71,163
Groceries and related products	5,947	2,909,983	5,947	2,895,199	585	546	596	3,815	43	12	10,411
Other wholesale trade	28,752	9,034,411	28,713	8,954,652	3,268	5,083	2,699	13,540	177	384	60,752
Retail trade	186,388	21,199,941	186,309	20,985,097	13,953	22,568	19,039	56,601	855	1,216	134,459
Grocery stores, meat, fish, fruit, and vegetable markets	27,988	4,717,037	27,988	4,696,117	1,866	914	3,588	9,336	145	150	10,520
General merchandise	8,894	1,078,685	8,849	1,065,726	925	1,811	1,225	3,140	28	11	7,997
Apparel and accessories	12,035	1,274,002	12,035	1,256,849	934	748	853	4,293	-	-	12,112
Furniture, home furnishings, and equipment	11,156	1,208,919	11,156	1,180,652	1,441	2,966	1,449	7,391	127	48	17,862
Automotive dealers	12,042	3,045,683	12,041	3,003,355	1,894	4,885	1,203	4,398	84	147	32,898
Gasoline service stations	25,205	2,139,503	25,205	2,130,179	568	380	1,760	4,184	107	208	4,552
Eating and drinking places	37,067	2,089,586	37,048	2,068,120	841	294	3,081	7,716	104	99	13,357
Building materials	4,728	814,931	4,728	801,160	1,111	2,085	1,037	3,809	66	303	7,574
Hardware and farm equipment	8,874	1,209,098	8,874	1,193,124	1,653	2,394	1,102	2,686	57	83	10,811
Drug and proprietary stores	7,655	1,092,849	7,636	1,085,545	583	295	1,016	2,704	40	11	4,294
Other retail trade	30,744	2,529,648	30,749	2,504,270	2,137	5,796	2,725	6,944	97	156	12,482
Wholesale and retail trade not allocable	5,672	1,042,078	5,672	1,032,145	627	682	706	3,071	90	17	6,163
Finance, insurance, and real estate	143,766	4,671,158	143,766	4,183,196	38,565	294,908	6,318	49,601	1,609	8,839	134,614
Security and commodity brokers, dealers, exchanges, and services	2,178	1,555,818	2,178	1,377,553	756	140,405	38	834	34	2,845	34,181
Real estate operators (except developers) and lessors	95,408	1,686,215	95,408	1,611,000	16,503	23,186	969	22,056	411	1,625	28,348
Real estate agents, brokers, and managers	6,245	271,359	6,245	251,868	1,969	4,725	1,291	6,705	80	145	7,916
Other finance, insurance, and real estate	39,935	1,157,766	39,935	942,775	19,337	126,592	4,020	20,006	1,084	4,224	64,169
Services	139,851	9,324,228	139,530	9,214,724	9,339	7,845	8,916	32,429	412	539	68,691
Lodging services	9,105	412,391	9,065	397,271	500	1,364	776	5,757	40	73	7,926
Personal services	29,475	1,037,936	29,475	1,027,045	1,582	726	2,003	4,337	90	257	5,571
Laundries, laundry services, and cleaning and dyeing plants	10,828	467,272	10,828	463,303	491	355	818	2,165	25	205	1,244
Beauty and barber shops, including schools	11,777	206,089	11,777	205,302	244	44	456	653	40	19	71
Other personal services	6,870	364,575	6,870	358,440	847	327	729	1,519	25	33	4,256
Business services	14,679	780,329	14,562	768,018	974	785	667	3,633	67	80	7,813
Automotive services	15,216	629,079	15,196	621,732	400	191	990	2,172	21	7	4,977
Automobile repair shops	13,762	569,226	13,762	563,051	349	91	823	1,695	21	7	4,382
Other automotive services	1,454	59,853	1,434	58,681	51	100	167	477	-	-	595
Repair services, except automotive	8,737	269,597	8,717	267,732	329	72	386	746	40	15	1,032
Recreational services	8,393	480,009	8,314	459,652	411	428	796	5,123	41	48	14,758
Medical and other health services	17,724	1,869,294	17,723	1,857,874	1,083	415	1,071	5,207	41	28	5,770
Offices of physicians, surgeons, and oculists	10,379	1,112,009	10,378	1,107,817	561	84	570	2,189	41	28	1,891
Other medical and health services	7,345	757,285	7,345	750,057	522	331	501	3,018	-	-	3,879
Legal services	20,804	2,123,331	20,804	2,106,599	2,124	1,845	1,525	4,414	30	20	10,453
Engineer and architectural services	5,115	726,169	5,095	718,735	827	554	254	502	2	6	6,372
Accounting, auditing, and bookkeeping services	8,519	922,137	8,495	916,841	1,077	1,462	368	481	40	5	3,348
Other services	2,084	73,956	2,084	73,225	32	3	80	57	-	-	671
Nature of business not allocable	3,432	88,416	3,217	87,204	169	170	181	318	20	24	700

Footnote at end of table. See text for explanatory statements and "Description of the Sample and Limitations of the Data."

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ACTIVE PARTNERSHIPS

Table 14.—FREQUENCIES AND AMOUNTS OF INCOME STATEMENT ITEMS FOR SELECTED INDUSTRIES—Continued

PART II.—PARTNERSHIPS WITH NET PROFIT—Continued

Selected industries	Business deductions												
	Total	Cost of goods sold		Salaries and wages		Payments to partners		Rent		Interest		Taxes	
	(Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)
	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
Total	56,607,236	453,445	39,105,992	329,812	5,469,931	77,966	792,382	347,298	1,110,428	326,529	599,428	617,491	1,203,013
Agriculture, forestry, and fisheries	3,098,477	68,500	1,722,060	21,781	184,090	4,570	25,225	32,345	90,761	47,419	61,062	81,817	92,021
Farms	2,561,540	65,006	1,369,051	17,503	132,771	3,391	17,747	30,277	87,091	44,154	57,080	76,027	85,426
Other agriculture, forestry, and fisheries	536,937	3,494	353,009	4,278	51,319	1,179	7,478	2,068	3,670	3,265	3,982	5,790	6,595
Mining	677,741	8,509	407,032	1,142	12,843	1,060	5,797	1,657	3,739	2,549	5,454	7,060	20,456
Crude petroleum and natural gas	338,007	5,640	180,413	694	5,179	794	3,951	1,121	1,866	1,250	3,190	4,667	12,557
Other mining, including quarrying	339,734	2,869	226,619	448	7,664	266	1,846	536	1,873	1,299	2,264	2,393	7,899
Construction	5,481,229	51,322	4,648,183	7,787	76,460	6,134	57,139	17,792	20,714	23,995	24,773	44,169	77,967
General contractors	3,320,409	15,176	2,918,014	2,488	29,413	2,087	22,572	4,090	8,889	8,757	16,049	13,001	34,568
Special trade contractors	2,002,765	32,348	1,602,139	4,802	43,836	3,774	32,753	12,993	11,184	13,921	7,881	28,211	41,063
Contractors not allocable	158,055	3,798	128,030	497	3,211	273	1,814	709	641	1,317	843	2,957	2,336
Manufacturing	5,481,049	34,584	4,378,321	7,892	133,069	6,085	75,623	19,056	58,970	18,033	22,854	31,453	98,155
Food and kindred products, including beverages	1,459,396	4,707	1,227,447	1,165	30,462	1,050	10,889	2,180	9,501	2,569	4,652	4,539	17,469
Apparel and other finished products made from fabrics and similar materials	865,590	3,352	718,276	936	22,206	474	10,319	2,845	13,580	1,809	3,223	3,179	16,057
Lumber and wood products, except furniture	550,891	5,769	428,526	576	7,593	645	4,528	1,547	2,092	3,098	3,834	4,897	10,898
Printing, publishing, and allied industries	354,420	5,215	254,224	989	10,347	1,086	10,751	3,565	7,253	2,634	1,672	4,748	7,494
Machinery, except electrical and transportation equipment	389,738	3,961	296,369	1,034	11,544	575	7,803	2,004	4,597	2,205	1,796	3,536	9,022
Other manufacturing industries	1,861,014	11,580	1,453,479	3,192	50,917	2,255	31,333	6,915	21,947	5,718	7,677	10,554	37,215
Transportation, communication, and sanitary services	893,467	13,802	587,966	1,514	15,522	2,105	15,925	5,906	13,954	7,928	7,642	12,992	34,818
Motor freight transportation and warehousing	618,686	9,360	394,638	923	8,522	1,397	11,257	3,287	10,047	5,591	5,742	8,748	27,880
Other transportation, communication, water supply, and sanitary services	274,781	4,442	193,328	591	7,000	708	4,668	2,619	3,907	2,337	1,900	4,244	6,938
Wholesale and retail trade	31,803,026	217,279	25,817,564	168,375	2,356,272	34,793	287,508	156,397	444,510	108,252	98,302	207,514	407,659
Wholesale trade	11,311,731	28,641	9,742,828	24,010	614,448	5,630	69,612	21,490	65,387	17,173	27,692	29,569	100,816
Groceries and related products	2,799,931	5,335	2,466,437	4,458	147,613	973	13,406	3,723	11,994	3,001	3,583	5,317	14,184
Other wholesale trade	8,511,800	23,306	7,276,391	19,552	466,835	4,657	56,206	17,767	53,393	14,172	24,109	24,252	86,632
Retail trade	19,522,066	183,245	15,304,742	140,166	1,661,883	28,186	208,799	131,227	368,370	88,412	67,444	172,806	288,375
Grocery stores, meat, fish, fruit, and vegetable markets	4,471,905	27,729	3,862,568	19,419	236,729	3,246	24,778	17,846	45,068	10,978	8,062	26,222	46,611
General merchandise	992,336	8,666	766,627	6,494	86,771	1,647	10,744	5,371	17,882	4,138	3,387	8,176	14,343
Apparel and accessories	1,152,373	11,877	825,538	9,652	120,893	2,653	21,021	10,752	49,104	6,044	4,376	11,247	17,090
Furniture, home furnishings, and equipment	1,081,613	10,939	765,019	8,205	112,258	1,818	18,873	8,568	27,212	6,493	5,770	10,315	17,183
Automotive dealers	2,914,254	11,807	2,481,466	9,346	168,864	2,753	25,054	8,267	21,914	8,538	13,977	10,825	21,507
Gasoline service stations	1,967,883	24,870	1,629,690	19,005	127,638	2,711	14,904	18,162	44,570	10,698	3,644	22,825	28,414
Eating and drinking places	1,833,201	36,435	1,052,374	29,043	346,175	3,613	18,455	25,757	68,885	15,525	8,797	35,173	59,739
Building materials	753,032	4,611	584,483	3,753	71,941	1,297	10,999	2,621	4,658	2,663	3,326	4,364	11,273
Hardware and farm equipment	1,120,035	8,854	913,878	7,149	78,641	1,788	12,830	5,755	11,312	5,386	5,694	8,341	16,285
Drug and proprietary stores	966,618	7,618	719,936	7,136	110,067	2,061	20,109	6,534	23,739	3,876	2,322	7,560	16,930
Other retail trade	2,268,816	29,839	1,703,163	20,964	201,906	4,599	31,032	21,594	54,026	14,073	8,089	27,758	39,000
Wholesale and retail trade not allocable	969,229	5,393	769,994	4,199	79,941	977	9,097	3,680	10,753	2,667	3,166	5,139	18,468
Finance, insurance, and real estate	3,239,651	4,362	194,248	29,130	802,632	6,981	118,607	17,737	100,649	65,661	332,234	111,507	310,048
Security and commodity brokers, dealers, exchanges, and services	1,201,660	4	1,023	1,189	564,706	581	71,602	1,116	40,418	970	102,981	1,447	44,991
Real estate operators (except developers) and lessors	1,175,303	268	4,112	14,125	66,097	2,444	6,298	4,457	37,437	49,091	177,774	84,542	236,717
Real estate agents, brokers, and managers	184,231	1,279	50,635	2,362	30,721	634	6,104	2,495	4,696	2,823	9,481	4,716	7,675
Other finance, insurance, and real estate	678,457	2,811	138,478	11,454	141,108	3,322	34,603	9,669	18,098	12,777	41,998	20,802	20,665
Services	5,876,441	53,891	1,323,503	91,101	1,880,043	15,982	205,013	95,473	375,691	52,255	46,784	119,347	160,621
Lodging services	348,713	2,456	69,180	5,809	66,115	1,001	5,199	2,266	21,155	5,521	15,120	8,494	20,470
Personal services	806,420	16,211	256,822	16,841	185,428	3,853	26,399	22,447	43,145	12,456	7,299	25,826	23,621
Laundries, laundry services, and cleaning and dyeing plants	395,113	5,216	117,088	6,433	100,724	1,165	7,582	7,930	18,154	6,045	3,905	9,564	11,919
Beauty and barber shops, including schools	136,221	5,485	26,008	6,215	47,803	1,672	9,506	10,305	15,075	3,162	669	10,272	3,821
Other personal services	275,086	5,510	113,726	4,193	36,901	1,016	9,311	4,212	9,916	3,249	2,725	5,990	7,881
Business services	585,899	4,964	213,080	7,198	141,758	1,870	15,707	7,541	18,711	5,188	4,058	10,247	12,492
Automotive services	516,553	13,204	327,930	7,281	55,870	1,434	9,996	9,475	23,780	6,614	3,778	13,216	11,511
Automobile repair shops	466,744	12,760	316,274	6,583	48,227	1,351	9,418	8,653	14,330	5,935	2,498	12,003	9,470
Other automotive services	49,809	444	11,656	698	7,643	(1)	(1)	822	9,450	679	1,280	1,213	2,041
Repair services, except automotive	207,328	7,387	122,390	3,445	23,205	1,058	6,480	5,723	6,410	3,325	850	7,094	4,967
Recreational services	392,210	3,774	84,928	4,506	75,357	1,064	6,029	4,003	24,292	2,823	4,027	6,424	15,122
Medical and other health services	875,290	3,025	57,931	15,864	342,049	1,316	33,121	13,569	83,729	5,776	4,891	16,564	22,907
Offices of physicians, surgeons, and oculists	428,537	815	10,364	9,646	169,611	429	15,564	8,301	49,299	2,660	1,636	9,737	10,882
Other medical and health services	446,753	2,210	47,567	6,218	172,438	887	17,557	5,268	34,430	3,116	3,255	6,827	12,025
Legal services	956,534	898	28,369	18,552	428,220	1,714	39,590	17,928	99,383	4,647	2,836	18,088	23,139
Engineer and architectural services	552,133	772	134,535	3,664	200,487	1,026	23,328	3,852	17,638	2,087	1,376	4,242	11,057
Accounting, auditing, and bookkeeping services	583,605	351	10,781	7,021	351,258	1,469	37,670	7,278	34,691	3,147	2,274	7,731	14,131
Other services	51,756	849	17,557	920	10,296	177	1,494	1,391	2,757	671	275	1,421	1,204
Nature of business not allocable	56,155	1,196	27,115	1,090	9,000	256	1,545	935	1,440	437	323	1,632	1,268

Footnote at end of table. See text for explanatory statements and "Description of the Sample and Limitations of the Data."

ACTIVE PARTNERSHIPS

Table 14.--FREQUENCIES AND AMOUNTS OF INCOME STATEMENT ITEMS FOR SELECTED INDUSTRIES--Continued

PART II.--PARTNERSHIPS WITH NET PROFIT--Continued

Selected industries	Business deductions—Continued												
	Casualty losses		Bad debts		Repairs		Depreciation		Amortization		Net loss, sales other than capital assets		Other deductions
	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	(Thousand dollars)
	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)
Total	7,960	6,216	82,949	103,699	427,729	479,981	591,909	1,575,740	9,227	39,263	4,151	3,497	6,117,666
Agriculture, forestry, and fisheries	500	530	1,263	1,684	75,313	116,744	83,704	250,647	397	625	1,498	721	552,307
Farms	386	465	820	871	70,847	105,917	77,946	229,855	341	382	1,437	664	474,220
Other agriculture, forestry, and fisheries	(1)	(1)	443	813	4,466	10,827	5,758	20,792	(1)	(1)	(1)	(1)	78,087
Mining	(1)	(1)	489	1,309	3,419	14,496	6,815	64,235	160	650	(1)	(1)	141,573
Crude petroleum and natural gas	(1)	(1)	202	542	1,915	6,920	4,485	34,039	(1)	(1)	(1)	(1)	88,991
Other mining, including quarrying	(1)	(1)	287	767	1,504	7,576	2,330	30,196	(1)	(1)	(1)	(1)	52,582
Construction	491	489	4,707	6,102	23,478	40,817	41,035	134,619	181	2,117	406	405	391,444
General contractors	177	253	1,165	2,628	6,730	18,582	11,714	71,483	(1)	(1)	215	255	195,874
Special trade contractors	308	230	3,457	3,422	15,208	20,760	26,769	57,081	125	260	191	150	182,006
Contractors not allocable	(1)	(1)	(1)	(1)	1,540	1,475	2,552	6,055	(1)	(1)	-	-	13,564
Manufacturing	336	312	7,397	11,898	21,217	39,517	30,969	126,225	547	1,165	280	156	534,784
Food and kindred products, including beverages	(1)	(1)	813	1,813	3,675	10,433	4,504	30,188	(1)	(1)	(1)	(1)	116,390
Apparel and other finished products made from fabrics and similar materials			736	1,467	1,975	1,883	2,962	6,231					72,245
Lumber and wood products, except furniture			557	1,164	3,763	10,315	5,099	23,913					57,451
Printing, publishing, and allied industries			1,510	1,563	3,266	2,594	4,441	11,582					46,806
Machinery, except electrical and transportation equipment			828	1,106	2,090	2,158	3,719	13,391					41,823
Other manufacturing industries			2,953	4,785	6,448	12,134	10,244	40,920	212	384	(1)	(1)	200,069
Transportation, communication, and sanitary services	273	335	1,006	779	8,929	29,575	12,778	61,640	(1)	(1)	171	195	124,252
Motor freight transportation and warehousing	186	119	598	503	6,022	23,765	8,589	45,758	(1)	(1)	(1)	(1)	89,692
Other transportation, communication, water supply, and sanitary services	(1)	(1)	408	276	2,907	5,810	4,189	15,882	(1)	(1)	(1)	(1)	34,560
Wholesale and retail trade	4,084	2,980	49,253	57,592	146,912	101,955	194,557	340,220	2,792	2,898	985	988	1,884,578
Wholesale trade	502	857	8,594	18,247	17,336	23,383	27,322	82,755	421	696	235	530	564,480
Groceries and related products	(1)	(1)	1,560	3,653	3,771	5,380	5,200	17,735	(1)	(1)	(1)	(1)	115,531
Other wholesale trade	416	804	7,034	14,594	13,565	18,003	22,122	65,020	330	657	164	207	448,949
Retail trade	3,455	2,078	39,071	36,793	126,217	74,541	162,524	245,048	2,324	2,011	703	430	1,261,552
Grocery stores, meat, fish, fruit, and vegetable markets	481	262	3,747	2,172	21,281	12,892	24,666	42,184	298	163	141	77	190,339
General merchandise	225	189	1,634	1,720	5,645	2,912	7,616	15,425	111	83	(1)	(1)	72,234
Apparel and accessories	290	128	3,333	2,421	7,733	3,266	10,432	12,595	(1)	(1)			95,851
Furniture, home furnishings, and equipment	(1)	(1)	3,717	6,076	6,343	3,724	9,681	14,188	(1)	(1)			111,053
Automotive dealers	169	149	5,010	6,939	6,613	7,090	9,811	17,105	116	130			150,040
Gasoline service stations	547	179	6,395	3,091	14,310	4,045	21,958	18,060	211	134			93,488
Eating and drinking places	755	342	2,246	643	29,982	20,821	32,853	52,753	432	420			203,746
Building materials	(1)	(1)	2,061	4,133	2,709	2,381	4,203	10,426	(1)	(1)			49,261
Hardware and farm equipment	164	79	3,313	3,331	5,144	2,688	7,819	12,659	(1)	(1)			62,614
Drug and proprietary stores	(1)	(1)	1,990	1,247	6,262	3,401	7,257	12,023	248	179			56,637
Other retail trade	620	518	5,625	5,020	20,195	11,321	26,228	37,630	580	736	131	86	176,289
Wholesale and retail trade not allocable	(1)	(1)	1,588	2,552	3,359	4,031	4,711	12,417	(1)	(1)	(1)	(1)	58,546
Finance, insurance, and real estate	515	487	6,780	13,647	75,011	79,515	106,313	346,877	2,639	3,496	288	694	936,517
Security and commodity brokers, dealers, exchanges, and services	(1)	(1)	179	2,034	360	3,216	1,028	11,477	(1)	(1)	(1)	(1)	358,356
Real estate operators (except developers) and lessors	391	266	794	1,203	65,448	68,992	88,136	309,976	2,048	1,715	(1)	(1)	264,375
Real estate agents, brokers, and managers	(1)	(1)	299	197	2,457	3,120	3,593	8,133	(1)	(1)	(1)	(1)	63,304
Other finance, insurance, and real estate	(1)	(1)	5,508	10,213	6,746	4,187	13,556	17,291	510	1,150	121	91	250,482
Services	1,715	1,073	11,950	10,600	72,749	56,791	114,537	249,316	2,364	27,448	483	189	1,539,369
Lodging services	258	231	586	443	7,734	14,184	8,411	43,434	135	137	(1)	(1)	93,045
Personal services	627	405	2,590	2,590	19,481	12,928	25,582	54,144	644	596	92	22	193,021
Laundries, laundry services, and cleaning and dyeing plants	503	133	875	313	8,358	7,307	9,670	28,769	418	449	(1)	(1)	98,761
Beauty and barber shops, including schools	(1)	(1)	475	22	6,724	1,293	9,763	5,620	(1)	(1)			26,344
Other personal services	(1)	(1)	1,240	2,255	4,399	4,328	6,149	19,755	(1)	(1)			67,916
Business services	(1)	(1)	1,494	923	5,695	6,006	10,577	30,014	164	178			142,895
Automotive services	152	41	2,840	1,869	7,675	3,173	13,008	18,077	(1)	(1)			60,497
Automobile repair shops	(1)	(1)	2,737	1,795	6,853	1,859	12,081	11,464	(1)	(1)			51,347
Other automotive services	(1)	(1)	(1)	(1)	822	1,314	927	6,613	(1)	(1)			9,150
Repair services, except automotive	(1)	(1)	1,326	963	4,226	1,296	7,191	6,424	(1)	(1)			34,309
Recreational services	256	132	393	468	4,533	6,021	5,910	23,487	(1)	(1)			127,120
Medical and other health services	(1)	(1)	632	1,119	9,809	6,673	15,096	29,265	221	188			293,316
Offices of physicians, surgeons, and oculists	(1)	(1)	171	107	5,317	2,833	8,819	14,886	(1)	(1)			153,252
Other medical and health services	(1)	(1)	461	1,012	4,492	3,840	6,277	14,379	145	148			140,064
Legal services	(1)	(1)	1,141	810	7,408	3,582	15,896	23,921	428	599			305,941
Engineer and architectural services	(1)	(1)	246	237	1,761	929	3,877	7,247	116	105			155,160
Accounting, auditing, and bookkeeping services	(1)	(1)	559	1,162	3,690	1,693	7,333	11,502	252	409			118,019
Other services	(1)	(1)			737	306	1,656	1,801	(1)	(1)	-	-	16,046
Nature of business not allocable	(1)	(1)	(1)	(1)	701	571	1,201	1,961	-	-	-	-	12,842

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

NOTE: See text for explanatory statements and "Description of the Sample and Limitations of the Data."

"Other receipts" includes: (a) Income from other partnerships, syndicates, etc.; (b) Nonqualifying dividends; (c) Royalties; (d) Net farm profit; and (e) Unspecified receipts.

"Other deductions" includes: (a) Loss from other partnerships, syndicates, etc.; (b) Net farm loss; (c) Depletion; and (e) Unspecified deductions.

For Finance, insurance, and real estate, the column 3 frequencies are for "Total receipts."

ACTIVE PARTNERSHIPS

Table 15.—FREQUENCIES AND AMOUNTS OF BUSINESS RECEIPTS AND SELECTED DEDUCTIONS, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS

Industry and size of business receipts	Number of partnerships with and without net profit reporting, and amount of--											
	Business receipts		Cost of goods sold		Salaries and wages		Payments to partners		Taxes		Depreciation	
	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
ALL INDUSTRIES												
Total	911,635	73,412,664	559,252	44,568,579	401,658	6,144,239	120,915	1,081,522	778,935	1,478,018	749,473	2,178,293
Under $5,000	191,458	384,908	60,862	86,712	21,616	14,168	8,172	9,143	123,245	43,472	119,942	79,256
$5,000 under $10,000	104,448	742,709	50,053	184,978	23,184	28,413	8,620	21,761	81,080	49,299	80,744	97,076
$10,000 under $15,000	75,282	911,050	42,484	265,814	24,251	45,082	8,088	26,266	62,769	47,294	60,800	96,147
$15,000 under $20,000	56,816	971,767	36,512	323,522	22,090	58,336	6,625	27,547	49,288	42,076	46,660	82,078
$20,000 under $25,000	46,840	1,035,731	30,483	367,846	20,619	66,325	5,688	27,895	40,629	38,634	39,420	77,119
$25,000 under $30,000	40,628	1,095,970	27,653	416,627	19,418	75,291	5,954	31,804	36,397	36,592	34,887	74,099
$30,000 under $40,000	61,601	2,118,387	44,642	891,684	33,140	157,412	9,001	56,591	56,249	63,277	53,305	114,747
$40,000 under $50,000	47,099	2,091,944	33,983	898,934	27,817	171,459	7,812	55,348	43,543	63,315	41,101	104,550
$50,000 under $75,000	80,297	4,895,821	61,579	2,390,930	51,633	401,536	14,164	112,837	75,952	121,699	72,236	206,538
$75,000 under $100,000	49,662	4,285,091	39,300	2,198,836	34,647	383,663	8,935	87,554	47,702	97,858	45,716	155,272
$100,000 under $150,000	56,710	6,891,002	45,129	3,743,864	42,367	615,243	11,412	125,513	54,694	143,013	52,510	209,834
$150,000 under $200,000	29,898	5,129,750	24,505	2,941,654	22,763	452,707	6,441	75,183	28,968	104,780	27,985	137,644
$200,000 under $250,000	17,925	3,970,308	15,281	2,443,236	14,091	347,748	4,034	51,607	17,352	71,674	16,776	95,028
$250,000 under $500,000	33,222	11,451,742	29,036	7,519,623	26,468	983,428	8,735	134,614	31,965	196,965	31,294	270,496
$500,000 under $1,000,000	12,468	8,536,011	11,241	6,059,275	10,279	684,544	3,900	81,227	12,172	123,582	11,823	146,964
$1,000,000 under $5,000,000	6,685	12,281,901	6,017	9,166,304	5,498	918,947	2,478	102,019	6,442	151,863	6,245	154,894
$5,000,000 or more	596	6,618,572	492	4,668,740	478	735,247	244	53,691	537	76,408	516	66,208
Receipts not reported	27,331	-	-	-	1,299	4,690	612	922	9,951	6,217	7,513	10,343
AGRICULTURE, FORESTRY, AND FISHERIES												
Total	131,476	4,609,720	87,621	2,197,051	29,920	245,241	8,141	41,423	106,061	121,556	110,579	345,647
Under $5,000	32,878	79,986	17,595	26,907	3,488	2,247	704	928	20,676	6,792	21,049	14,126
$5,000 under $10,000	23,263	170,184	15,261	55,967	3,400	3,519	724	1,870	18,231	9,613	18,953	22,730
$10,000 under $15,000	14,651	180,898	10,421	65,194	2,815	3,736	606	1,909	11,930	8,145	12,810	23,900
$15,000 under $20,000	10,953	190,109	8,050	66,581	2,610	6,044	685	2,168	9,351	7,846	9,840	21,642
$20,000 under $25,000	8,448	189,033	5,849	68,324	2,072	5,544	572	1,998	6,954	6,197	7,618	19,292
$25,000 under $30,000	6,746	184,334	4,910	70,203	1,724	7,079	430	2,293	5,828	6,004	6,181	19,200
$30,000 under $40,000	8,469	294,675	6,098	115,188	2,800	14,108	666	2,871	7,628	9,327	7,766	27,296
$40,000 under $50,000	5,360	238,714	4,046	99,334	1,803	11,423	626	2,418	4,734	6,259	4,970	19,927
$50,000 under $75,000	7,971	485,523	5,830	203,696	3,026	26,211	997	6,724	7,340	12,488	7,424	37,491
$75,000 under $100,000	3,710	319,229	2,795	143,378	1,398	17,573	412	2,386	3,573	9,496	3,530	25,305
$100,000 under $150,000	4,170	507,764	3,128	238,275	1,790	27,440	545	3,861	3,994	11,766	3,955	34,743
$150,000 under $200,000	1,663	284,788	1,135	119,937	817	23,823	294	2,325	1,624	6,492	1,620	18,014
$200,000 under $250,000	872	193,211	703	101,174	341	10,524	188	2,049	832	3,579	827	10,635
$250,000 under $500,000	1,664	574,423	1,237	304,666	997	47,177	344	4,195	1,539	9,874	1,570	30,700
$500,000 under $1,000,000	457	311,382	378	204,362	315	21,267	130	1,824	441	3,585	423	9,801
$1,000,000 under $5,000,000	189	326,417	173	245,021	137	16,560	57	1,141	185	2,910	179	6,782
$5,000,000 or more	12	79,050	12	68,844	6	676	5	262	12	629	10	768
Receipts not reported	5,056	-	-	-	381	290	(1)	(1)	1,189	554	1,854	3,295
Farms												
Total	122,226	3,887,999	83,019	1,768,099	24,558	186,697	6,333	30,529	98,384	113,415	102,666	316,659
Under $5,000	30,762	75,294	16,892	26,092	2,863	1,978	489	746	19,477	6,681	19,623	12,983
$5,000 under $10,000	22,182	162,166	14,753	54,619	2,990	2,930	586	1,569	17,469	9,467	18,094	21,912
$10,000 under $15,000	13,981	172,653	10,166	63,745	2,521	2,825	469	1,524	11,377	7,954	12,257	22,605
$15,000 under $20,000	10,230	177,752	7,679	63,737	2,141	4,523	489	1,365	8,784	7,647	9,214	20,602
$20,000 under $25,000	8,019	179,418	5,712	67,067	1,779	4,741	377	1,167	6,621	6,081	7,247	18,467
$25,000 under $30,000	6,297	171,978	4,675	67,717	1,392	5,130	332	2,066	5,418	5,731	5,789	17,937
$30,000 under $40,000	7,857	273,176	5,843	111,453	2,268	10,778	548	2,115	7,036	8,979	7,212	25,424
$40,000 under $50,000	4,813	214,072	3,655	91,421	1,471	9,075	547	2,085	4,246	5,834	4,481	18,424
$50,000 under $75,000	7,149	434,401	5,457	193,965	2,341	19,717	860	5,016	6,538	11,736	6,700	34,859
$75,000 under $100,000	3,318	286,253	2,541	130,106	1,085	13,010	332	2,118	3,181	8,922	3,176	23,961
$100,000 under $150,000	3,735	454,116	2,775	207,787	1,472	23,122	426	2,847	3,559	10,762	3,539	31,212
$150,000 under $200,000	1,458	250,049	1,032	107,276	631	17,749	254	1,952	1,419	6,059	1,419	16,508
$200,000 under $250,000	724	160,029	579	81,064	253	7,227	133	1,190	699	3,185	689	9,506
$250,000 under $500,000	1,286	437,333	927	217,530	713	34,434	240	2,681	1,186	8,304	1,217	26,039
$500,000 under $1,000,000	297	204,444	229	117,681	179	17,074	67	1,074	286	3,063	278	7,532
$1,000,000 under $5,000,000	111	189,292	97	128,815	75	11,642	25	695	108	2,110	107	5,118
$5,000,000 or more	7	45,573	7	38,024	3	452	3	118	7	522	6	540
Receipts not reported	4,684	-	-	-	381	290	(1)	(1)	973	378	1,618	3,030
Other Agriculture, Forestry, and Fisheries												
Total	9,250	721,721	4,602	428,952	5,362	58,544	1,808	10,894	7,677	8,141	7,913	28,988
Under $5,000	2,116	4,692	703	815	625	269	215	182	1,199	111	1,426	1,143
$5,000 under $10,000	1,081	8,018	508	1,348	410	589	275	686	762	146	859	818
$10,000 under $15,000	670	8,245	255	1,449	294	911			553	191	553	1,295
$15,000 under $20,000	723	12,357	371	2,844	469	1,521	196	803	567	199	626	1,040
$20,000 under $25,000	429	9,615	(1)	(1)	293	803	195	831	333	116	371	825
$25,000 under $30,000	449	12,356	235	2,486	332	1,949	295	1,316	410	273	392	1,263
$30,000 under $40,000	612	21,499	255	3,735	532	3,330			592	348	554	1,872
$40,000 under $50,000	547	24,642	391	7,913	332	2,348			488	425	489	1,503
$50,000 under $75,000	822	51,122	373	9,731	685	6,494	217	1,976	802	752	724	2,632
$75,000 under $100,000	392	32,976	254	13,272	313	4,563			392	574	354	1,344
$100,000 under $150,000	435	53,648	353	30,488	318	4,318	159	1,387	435	1,004	416	3,531
$150,000 under $200,000	205	34,739	(1)	(1)	186	6,074			205	433	201	1,506
$200,000 under $250,000	148	33,182	124	20,110	88	3,297	55	859	133	394	138	1,129
$250,000 under $500,000	378	137,090	310	87,136	284	12,743	104	1,514	353	1,570	353	4,661
$500,000 under $1,000,000	160	106,938	149	86,681	136	4,193	63	750	155	522	145	2,269
$1,000,000 under $5,000,000	78	137,125	76	116,206	62	4,918	32	446	77	800	72	1,664
$5,000,000 or more	5	33,477	5	30,820	3	224	2	144	5	107	4	228
Receipts not reported	372	-	-	-	-	-	-	-	216	176	236	265

Footnote at end of table. See text for explanatory statements and "Description of the Sample and Limitations of the Data."

ACTIVE PARTNERSHIPS

Table 15.—FREQUENCIES AND AMOUNTS OF BUSINESS RECEIPTS AND SELECTED DEDUCTIONS, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

Industry and size of business receipts	Number of partnerships with net profit reporting, and amount of—Continued											
	Business receipts		Cost of goods sold		Salaries and wages		Payments to partners		Taxes		Depreciation	
	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)
	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
ALL INDUSTRIES												
Total	726,745	65,217,119	453,445	39,105,992	329,812	5,469,931	77,966	792,382	617,491	1,203,013	591,909	1,575,740
Under $5,000	116,198	258,633	32,011	35,879	10,174	4,427	3,179	2,160	69,956	21,354	65,255	31,665
$5,000 under $10,000	79,580	565,479	36,302	116,291	14,792	14,721	3,846	7,861	60,550	34,255	60,064	58,188
$10,000 under $15,000	60,127	725,419	33,038	182,055	17,324	28,873	4,020	11,535	49,524	35,451	48,026	61,839
$15,000 under $20,000	46,910	802,869	29,600	245,618	16,797	40,706	3,558	14,314	40,344	32,296	38,013	55,896
$20,000 under $25,000	39,244	868,683	25,187	286,517	16,648	51,280	3,123	14,476	33,824	28,791	32,707	56,077
$25,000 under $30,000	34,202	921,224	23,063	330,889	15,777	57,468	3,636	17,071	30,496	29,140	29,282	52,248
$30,000 under $40,000	52,583	1,806,043	37,740	723,244	27,588	127,335	5,468	33,403	48,056	49,973	45,669	85,377
$40,000 under $50,000	41,872	1,860,220	30,090	773,601	24,524	146,357	5,507	38,026	38,625	53,234	36,405	80,522
$50,000 under $75,000	70,136	4,278,274	53,421	2,033,749	44,834	340,343	9,574	75,487	66,263	98,138	62,934	150,247
$75,000 under $100,000	44,561	3,843,127	35,150	1,938,449	31,222	336,783	6,541	64,277	42,782	82,388	41,073	117,393
$100,000 under $150,000	50,830	6,179,262	40,208	3,300,512	38,056	554,500	8,473	94,549	49,148	118,042	47,009	153,364
$150,000 under $200,000	26,773	4,600,065	21,798	2,601,703	20,673	407,236	4,883	56,980	25,984	86,302	25,106	107,394
$200,000 under $250,000	16,066	3,564,122	13,713	2,179,170	12,654	311,666	3,209	41,163	15,575	59,298	15,106	72,541
$250,000 under $500,000	29,868	10,286,958	26,133	6,713,419	23,911	877,942	7,117	108,478	28,737	166,090	28,216	198,960
$500,000 under $1,000,000	11,254	7,697,778	10,154	5,436,278	9,304	612,282	3,333	69,005	11,005	104,039	10,704	116,273
$1,000,000 under $5,000,000	6,003	10,982,123	5,399	8,134,094	5,023	838,326	2,191	91,332	5,809	131,291	5,644	114,364
$5,000,000 or more	538	5,976,840	438	4,074,524	442	718,672	227	52,078	498	72,690	479	61,963
Receipts not reported	980	-	-	-	(1)	(1)	(1)	(1)	315	241	217	1,429
AGRICULTURE, FORESTRY, AND FISHERIES												
Total	103,608	3,802,428	68,500	1,722,060	21,781	184,090	4,570	25,225	81,817	92,021	83,704	250,647
Under $5,000	21,891	59,006	10,435	11,774	1,705	594	273	253	12,570	3,943	11,827	5,251
$5,000 under $10,000	18,417	134,263	11,841	36,407	2,208	1,437	215	323	14,050	7,062	14,518	14,028
$10,000 under $15,000	11,891	147,232	8,447	44,709	1,974	1,722	216	541	9,562	6,324	10,323	15,873
$15,000 under $20,000	9,463	164,139	6,918	51,876	2,077	4,277	411	1,112	8,057	6,248	8,349	16,412
$20,000 under $25,000	7,368	164,899	5,164	56,613	1,657	3,855	294	851	6,074	5,160	6,577	15,524
$25,000 under $30,000	5,672	154,789	4,245	56,245	1,294	4,182	255	1,400	4,832	4,979	5,183	14,577
$30,000 under $40,000	7,022	244,466	5,102	90,739	2,136	10,267	353	1,567	6,280	6,886	6,397	20,955
$40,000 under $50,000	4,715	210,179	3,635	84,644	1,491	8,104	450	1,519	4,129	5,243	4,324	16,630
$50,000 under $75,000	6,715	408,570	4,848	158,490	2,610	21,436	685	3,603	6,145	9,722	6,226	30,224
$75,000 under $100,000	3,015	258,362	2,286	110,141	1,134	13,041	255	1,641	2,937	7,012	2,874	18,827
$100,000 under $150,000	3,471	424,464	2,634	196,207	1,369	22,659	393	2,619	3,354	8,906	3,276	26,612
$150,000 under $200,000	1,383	237,663	919	93,463	675	20,548	211	1,730	1,363	5,237	1,340	13,847
$200,000 under $250,000	723	160,437	585	82,945	272	7,900	158	1,882	688	2,708	684	7,890
$250,000 under $500,000	1,347	468,433	994	235,706	814	34,359	251	3,538	1,228	6,867	1,278	19,948
$500,000 under $1,000,000	360	244,741	302	160,154	253	16,031	103	1,476	345	2,816	333	7,386
$1,000,000 under $5,000,000	144	249,403	134	189,800	106	13,002	43	932	142	2,201	136	4,753
$5,000,000 or more	11	71,382	11	62,147	6	676	4	238	11	569	9	677
Receipts not reported	(1)	-	-	-	-	-	-	-	(1)	(1)	(1)	(1)
Farms												
Total	96,584	3,196,212	65,006	1,369,051	17,503	132,771	3,391	17,747	76,027	85,426	77,946	229,855
Under $5,000	20,718	55,860	10,044	11,454	1,373	503	312	395	11,944	3,893	11,104	4,855
$5,000 under $10,000	17,571	128,235	11,470	35,691	1,934	1,073			13,444	6,937	13,873	13,458
$10,000 under $15,000	11,421	141,419	8,251	43,856	1,778	1,281	469	1,027	9,189	6,222	9,931	15,446
$15,000 under $20,000	8,858	153,769	6,644	49,944	1,686	3,070			7,568	6,109	7,841	15,645
$20,000 under $25,000	7,016	157,051	5,085	55,926	1,403	3,184	352	1,702	5,800	5,073	6,283	14,848
$25,000 under $30,000	5,281	144,069	4,030	54,153	1,001	2,500			4,480	4,768	4,851	13,903
$30,000 under $40,000	6,527	227,042	4,905	88,206	1,701	7,350	293	1,158	5,785	6,673	5,961	19,653
$40,000 under $50,000	4,246	189,081	3,303	78,111	1,237	6,206	391	1,317	3,719	4,904	3,914	15,452
$50,000 under $75,000	5,972	362,296	4,514	150,236	1,984	15,904	586	3,087	5,420	9,040	5,581	27,812
$75,000 under $100,000	2,662	228,525	2,071	99,349	821	8,478	195	1,420	2,584	6,469	2,560	17,641
$100,000 under $150,000	3,152	384,971	2,379	174,096	1,129	18,708	274	1,605	3,035	8,157	2,976	24,700
$150,000 under $200,000	1,217	209,077	836	83,459	508	14,727	171	1,357	1,197	4,816	1,178	12,467
$200,000 under $250,000	600	132,952	481	66,851	193	5,114	113	1,079	575	2,415	571	7,257
$250,000 under $500,000	1,028	352,314	734	163,850	555	23,129	162	2,139	934	5,456	974	16,145
$500,000 under $1,000,000	229	156,847	182	90,061	142	12,467	53	809	219	2,424	216	5,585
$1,000,000 under $5,000,000	80	134,799	71	92,481	55	8,625	18	558	78	1,470	77	3,306
$5,000,000 or more	6	37,905	6	31,327	3	452	2	94	6	462	5	449
Receipts not reported	(1)	-	-	-	-	-	-	-	(1)	(1)	(1)	(1)
Other Agriculture, Forestry, and Fisheries												
Total	7,024	606,216	3,494	353,009	4,278	51,319	1,179	7,478	5,790	6,595	5,758	20,792
Under $5,000	1,173	3,146	391	320	332	91			626	50	723	396
$5,000 under $10,000	846	6,028	371	716	274	364	334	807	606	125	645	570
$10,000 under $15,000	470	5,813	196	853	196	441			373	102	392	427
$15,000 under $20,000	605	10,370	274	1,932	391	1,207			489	139	508	767
$20,000 under $25,000	352	7,848	(1)	(1)	254	671			274	87	294	676
$25,000 under $30,000	391	10,720	215	2,092	293	1,682	316	1,160	352	211	332	674
$30,000 under $40,000	495	17,424	197	2,533	435	2,917			495	213	436	1,302
$40,000 under $50,000	469	21,098	332	6,533	254	1,898			410	339	410	1,178
$50,000 under $75,000	743	46,274	334	8,254	626	5,532	159	737	725	682	645	2,412
$75,000 under $100,000	353	29,837	215	10,792	313	4,563			353	543	314	1,186
$100,000 under $150,000	319	39,493	255	22,111	240	3,951	159	1,387	319	749	300	1,912
$150,000 under $200,000	166	28,586	(1)	(1)	167	5,821			166	421	162	1,380
$200,000 under $250,000	123	27,485	104	16,094	79	2,786	45	803	113	293	113	633
$250,000 under $500,000	319	116,119	260	71,856	259	11,230	89	1,399	294	1,411	304	3,803
$500,000 under $1,000,000	131	87,894	120	70,093	111	3,564	50	667	126	392	117	1,801
$1,000,000 under $5,000,000	64	114,604	63	97,319	51	4,377	25	374	64	731	59	1,447
$5,000,000 or more	5	33,477	5	30,820	3	224	2	144	5	107	4	228
Receipts not reported	-	-	-	-	-	-	-	-	-	-	-	-

Footnote at end of table. See text for explanatory statements and "Description of the Sample and Limitations of the Data."

ACTIVE PARTNERSHIPS

Table 15.—FREQUENCIES AND AMOUNTS OF BUSINESS RECEIPTS AND SELECTED DEDUCTIONS, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

Industry and size of business receipts	Number of partnerships with and without net profit reporting, and amount of--Continued											
	Business receipts		Cost of goods sold		Salaries and wages		Payments to partners		Taxes		Depreciation	
	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
MINING												
Total	13,944	984,842	13,396	565,279	2,103	21,658	2,038	11,185	11,033	27,719	12,414	99,763
Under $5,000	5,142	8,918	4,771	7,008	430	438	293	241	2,992	737	3,441	3,278
$5,000 under $10,000	1,661	12,245	1,564	5,882			234	662	1,134	399	1,270	1,896
$10,000 under $15,000	879	10,810	879	5,408	371	1,190	216	564	704	366	763	1,518
$15,000 under $20,000	782	13,646	782	7,585					605	444	606	1,557
$20,000 under $25,000	449	10,183	449	5,962	-	-	-	-	410	308	332	1,385
$25,000 under $30,000	508	13,938	469	6,146			234	990	430	398	488	1,876
$30,000 under $40,000	782	26,812	782	15,678	313	1,341	293	1,865	704	775	762	3,410
$40,000 under $50,000	449	20,480	449	8,866					430	961	391	1,863
$50,000 under $75,000	918	57,172	899	31,094	176	2,440	196	965	820	1,614	879	5,908
$75,000 under $100,000	429	36,910	410	15,772	(1)	(1)			410	1,471	410	4,238
$100,000 under $150,000	533	64,864	533	38,755	-	-	304	2,332	513	1,807	513	7,862
$150,000 under $200,000	469	80,200	469	40,758	158	3,469			469	2,676	469	7,933
$200,000 under $250,000	213	46,509	213	26,625					203	1,316	213	4,108
$250,000 under $500,000	421	151,490	420	85,180	155	2,928	128	1,568	413	3,931	405	13,524
$500,000 under $1,000,000	189	129,463	188	76,543	73	2,413	52	1,045	180	3,246	185	10,824
$1,000,000 under $5,000,000	111	190,135	110	114,515	51	2,676	27	771	99	4,370	106	14,473
$5,000,000 or more	9	111,067	9	73,502	5	1,106	2	85	9	2,718	9	11,781
Receipts not reported	1,995	-	-	-	273	1,951	(1)	(1)	508	182	1,172	2,329
CONSTRUCTION												
Total	61,010	7,432,568	60,393	5,767,076	9,352	93,844	10,422	94,557	52,165	94,464	48,501	165,377
Under $5,000	5,041	11,804	4,572	4,970	391	121	490	737	2,657	238	2,755	1,311
$5,000 under $10,000	4,655	35,692	4,556	14,967	274	157	763	2,315	3,187	423	3,305	2,031
$10,000 under $15,000	4,945	61,980	4,945	27,820	256	321	743	3,774	3,908	756	3,400	2,599
$15,000 under $20,000	4,968	86,083	4,968	41,439	332	944	625	3,569	3,908	1,121	3,640	3,274
$20,000 under $25,000	4,079	91,078	4,060	48,644	473	861	703	4,779	3,434	1,478	2,869	3,163
$25,000 under $30,000	3,894	106,768	3,894	56,329	527	1,817	666	4,886	3,444	1,438	2,975	3,169
$30,000 under $40,000	5,432	189,567	5,432	103,553	859	4,272	917	8,053	4,885	2,902	4,475	6,028
$40,000 under $50,000	3,927	176,094	3,927	105,049	704	3,884	840	6,661	3,518	2,734	3,321	5,764
$50,000 under $75,000	7,100	433,469	7,100	276,501	1,271	9,112	1,271	12,938	6,632	7,330	6,105	14,006
$75,000 under $100,000	3,927	340,882	3,927	231,001	626	6,681	684	7,986	3,732	5,776	3,536	9,280
$100,000 under $150,000	4,403	542,471	4,383	385,935	958	9,995	865	10,231	4,207	9,178	3,992	13,578
$150,000 under $200,000	2,567	442,037	2,567	324,547	631	7,290	469	5,331	2,308	7,759	2,215	10,591
$200,000 under $250,000	1,486	332,396	1,486	253,963	398	5,757	365	4,743	1,437	5,151	1,393	6,790
$250,000 under $500,000	2,703	950,179	2,696	763,177	760	12,322	586	8,830	2,559	14,144	2,412	18,684
$500,000 under $1,000,000	1,076	748,545	1,075	623,111	428	8,623	237	4,229	1,013	10,367	964	15,356
$1,000,000 under $5,000,000	705	1,331,553	703	1,155,636	344	14,708	162	4,167	626	14,427	589	20,560
$5,000,000 or more	102	1,551,970	102	1,350,434	40	6,817	16	1,322	62	8,871	64	28,778
Receipts not reported	1,280	-	-	-	(1)	(1)	(1)	(1)	648	371	491	415
General Contractors												
Total	18,865	4,559,405	18,640	3,787,452	3,116	37,847	3,331	34,787	16,296	44,578	14,357	91,409
Under $5,000	1,055	2,517	879	1,198					547	93	449	245
$5,000 under $10,000	803	5,995	783	3,188	313	242	469	2,217	724	110	548	309
$10,000 under $15,000	1,133	14,365	1,133	8,476					957	289	782	639
$15,000 under $20,000	1,177	20,451	1,177	12,600					840	278	767	609
$20,000 under $25,000	1,251	27,804	1,251	16,952			254	1,393	977	419	762	1,297
$25,000 under $30,000	782	21,157	782	13,780	390	1,120			625	335	528	817
$30,000 under $40,000	1,368	47,892	1,368	29,765			234	2,148	1,094	742	1,075	2,101
$40,000 under $50,000	1,231	54,940	1,231	35,865	293	1,511	313	1,994	1,075	613	918	1,991
$50,000 under $75,000	2,116	128,530	2,116	89,027	313	1,901	489	4,246	1,843	1,802	1,589	5,873
$75,000 under $100,000	1,426	125,185	1,426	90,480	(1)	(1)	254	3,130	1,368	1,603	1,251	2,571
$100,000 under $150,000	1,700	214,861	1,680	158,055	313	2,021	352	4,163	1,583	2,908	1,446	5,840
$150,000 under $200,000	1,198	207,557	1,198	162,133	196	1,179	215	2,497	998	2,805	924	3,206
$200,000 under $250,000	747	167,587	747	130,841	159	2,345	173	2,310	722	2,120	688	2,837
$250,000 under $500,000	1,501	539,719	1,494	445,680	369	5,111	277	3,487	1,367	6,404	1,281	10,642
$500,000 under $1,000,000	730	511,143	730	434,427	292	5,090	168	2,879	682	6,072	641	11,049
$1,000,000 under $5,000,000	559	1,072,888	557	936,175	267	10,135	118	3,013	489	10,262	457	16,935
$5,000,000 or more	88	1,396,814	88	1,218,810	34	5,856	15	1,310	52	7,609	54	24,268
Receipts not reported	616	-	-	-	(1)	(1)	-	-	353	114	197	180
Special Trade Contractors												
Total	37,429	2,652,607	37,136	1,830,403	5,542	51,809	6,428	56,000	32,134	46,746	30,852	66,883
Under $5,000	3,361	7,746	3,146	3,191	254	49	392	497	1,836	126	2,013	880
$5,000 under $10,000	3,324	25,486	3,265	10,193	294	296	528	1,643	2,170	254	2,405	1,385
$10,000 under $15,000	3,283	41,085	3,283	16,229			449	2,327	2,559	410	2,305	1,732
$15,000 under $20,000	3,283	56,815	3,283	24,597	234	575	430	2,457	2,677	711	2,541	2,192
$20,000 under $25,000	2,594	57,872	2,575	28,776	336	589	508	3,423	2,223	970	1,931	1,533
$25,000 under $30,000	2,682	73,649	2,682	35,334	332	1,125	548	4,246	2,448	986	2,213	2,234
$30,000 under $40,000	3,536	123,526	3,536	63,672	586	3,079	566	4,999	3,381	1,947	3,068	3,433
$40,000 under $50,000	2,462	110,536	2,462	62,907	352	2,143	488	4,280	2,228	1,896	2,188	3,369
$50,000 under $75,000	4,535	277,455	4,535	168,647	880	6,848	743	8,432	4,398	5,082	4,125	7,596
$75,000 under $100,000	2,169	186,517	2,169	120,462	430	4,162	410	4,690	2,071	3,606	2,031	5,697
$100,000 under $150,000	2,566	311,402	2,566	215,491	606	7,722	513	6,068	2,507	6,110	2,448	7,577
$150,000 under $200,000	1,310	224,071	1,310	154,153	435	6,111	254	2,834	1,251	4,823	1,252	7,129
$200,000 under $250,000	714	159,191	714	119,887	234	3,342	187	2,373	690	2,880	680	3,418
$250,000 under $500,000	1,132	386,414	1,132	297,430	357	7,037	299	5,219	1,122	7,463	1,071	7,473
$500,000 under $1,000,000	327	223,204	327	177,556	132	3,514	69	1,350	315	4,096	307	3,905
$1,000,000 under $5,000,000	138	243,519	138	206,345	74	4,295	43	1,150	130	4,097	127	3,580
$5,000,000 or more	13	144,119	13	125,533	5	873	1	12	9	1,250	9	3,604
Receipts not reported	313	-	-	-	1	49	-	-	(1)	(1)	(1)	(1)

Footnote at end of table. See text for explanatory statements and "Description of the Sample and Limitations of the Data."

ACTIVE PARTNERSHIPS

Table 15.—FREQUENCIES AND AMOUNTS OF BUSINESS RECEIPTS AND SELECTED DEDUCTIONS, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

Industry and size of business receipts	Number of partnerships with net profit reporting, and amount of—Continued											
	Business receipts		Cost of goods sold		Salaries and wages		Payments to partners		Taxes		Depreciation	
	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)
	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
MINING												
Total	8,825	767,011	8,509	407,032	1,142	12,843	1,060	5,797	7,060	20,456	6,815	64,235
Under $5,000	2,835	5,290	2,619	1,078	294	78			1,740	159	1,545	686
$5,000 under $10,000	1,036	7,719	977	2,413	(1)	(1)	314	251	703	274	703	697
$10,000 under $15,000	468	5,667	468	1,435	(1)	(1)			391	206	371	517
$15,000 under $20,000	449	8,016	449	3,179	-	-			351	285	332	569
$20,000 under $25,000	293	6,573	293	2,221	-	-	-	-	273	192	215	618
$25,000 under $30,000	332	9,010	312	3,056					293	224	313	905
$30,000 under $40,000	586	19,903	586	9,843					566	612	567	1,818
$40,000 under $50,000	352	16,104	352	6,023	391	2,738	451	2,368	332	702	312	1,002
$50,000 under $75,000	684	43,364	665	19,448					626	1,280	665	3,389
$75,000 under $100,000	312	26,168	312	13,146					293	870	293	2,641
$100,000 under $150,000	372	44,599	372	21,990	-	-			372	1,253	372	3,222
$150,000 under $200,000	372	64,774	372	30,184	133	2,894	138	966	372	2,311	372	5,999
$200,000 under $250,000	143	31,370	143	15,621					143	606	143	2,640
$250,000 under $500,000	343	124,782	342	66,673	132	2,478	78	959	335	3,128	332	10,426
$500,000 under $1,000,000	154	103,835	153	59,342	52	1,638	39	727	147	2,376	151	7,947
$1,000,000 under $5,000,000	86	144,026	86	80,886	37	1,974	18	441	76	3,289	82	9,984
$5,000,000 or more	8	105,811	8	70,494	4	982	2	85	8	2,685	8	11,113
Receipts not reported	(1)	-	-	-	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
CONSTRUCTION												
Total	51,819	6,194,163	51,322	4,648,183	7,787	76,460	6,134	57,139	44,169	77,967	41,035	134,619
Under $5,000	3,185	8,313	2,834	2,681	197	40	(1)	(1)	1,584	139	1,524	500
$5,000 under $10,000	3,853	29,440	3,755	10,514	197	99	372	1,022	2,641	306	2,759	1,433
$10,000 under $15,000	4,182	52,330	4,182	20,845	216	269	255	1,179	3,324	453	2,833	2,124
$15,000 under $20,000	4,440	77,060	4,440	35,330	332	944	372	1,815	3,478	942	3,248	2,591
$20,000 under $25,000	3,508	78,687	3,488	40,924	353	529	391	2,027	2,940	1,199	2,472	2,376
$25,000 under $30,000	3,326	91,495	3,326	46,014	391	1,348	333	2,054	2,897	1,072	2,545	2,260
$30,000 under $40,000	4,768	166,215	4,768	85,993	762	3,857	528	4,296	4,337	2,528	3,947	5,132
$40,000 under $50,000	3,497	157,599	3,497	91,045	547	2,721	568	4,912	3,125	2,398	3,029	5,198
$50,000 under $75,000	6,202	379,290	6,202	235,439	1,153	7,698	782	7,508	5,810	6,212	5,322	11,489
$75,000 under $100,000	3,458	300,417	3,458	199,275	547	5,035	430	4,075	3,282	5,049	3,126	8,060
$100,000 under $150,000	3,973	488,562	3,954	341,270	859	9,138	631	7,496	3,816	8,196	3,602	10,543
$150,000 under $200,000	2,195	378,499	2,195	274,254	572	5,812	274	2,330	1,975	6,209	1,900	8,701
$200,000 under $250,000	1,309	292,321	1,309	221,193	325	5,294	272	3,421	1,284	4,652	1,220	6,088
$250,000 under $500,000	2,337	822,993	2,331	650,560	654	9,489	445	6,820	2,197	11,627	2,115	14,822
$500,000 under $1,000,000	942	653,827	941	533,131	361	7,074	201	3,470	896	8,917	852	12,507
$1,000,000 under $5,000,000	568	1,039,910	566	882,976	290	12,524	128	3,326	513	10,690	485	13,987
$5,000,000 or more	76	1,177,205	76	976,739	29	4,458	14	1,276	48	7,348	53	26,794
Receipts not reported	(1)	-	-	-	(1)	(1)	-	-	(1)	(1)	(1)	(1)
General Contractors												
Total	15,380	3,634,593	15,176	2,918,014	2,488	29,413	2,087	22,572	13,001	34,568	11,714	71,483
Under $5,000	645	1,802	489	584					274	53	254	61
$5,000 under $10,000	647	4,784	626	1,953	215	190	196	832	607	102	490	258
$10,000 under $15,000	860	10,981	860	5,199					723	100	586	508
$15,000 under $20,000	962	16,765	962	9,253					664	180	669	559
$20,000 under $25,000	977	21,892	977	12,483					743	254	567	1,002
$25,000 under $30,000	586	16,022	586	9,864	254	867	391	2,467	430	183	352	244
$30,000 under $40,000	1,114	38,873	1,114	22,475					899	602	879	1,597
$40,000 under $50,000	1,036	46,433	1,036	29,244	195	782			879	507	801	1,746
$50,000 under $75,000	1,706	103,775	1,706	68,948	274	1,455	313	2,195	1,491	1,437	1,257	4,778
$75,000 under $100,000	1,270	111,793	1,270	78,933	(1)	(1)	195	2,323	1,211	1,395	1,114	2,138
$100,000 under $150,000	1,524	192,752	1,505	139,099	293	2,017	313	3,766	1,446	2,583	1,309	4,295
$150,000 under $200,000	983	170,986	983	131,557	196	1,179	(1)	(1)	822	2,140	748	2,108
$200,000 under $250,000	683	153,233	683	119,395	144	2,201	134	1,696	663	1,985	629	2,695
$250,000 under $500,000	1,259	452,730	1,253	367,451	298	3,771	187	2,505	1,130	4,820	1,094	7,713
$500,000 under $1,000,000	627	438,035	627	364,439	240	3,924	138	2,316	591	5,034	553	8,788
$1,000,000 under $5,000,000	438	821,172	436	701,506	218	8,219	90	2,280	389	7,106	367	10,704
$5,000,000 or more	63	1,032,565	63	855,631	23	3,497	13	1,264	38	6,086	43	22,284
Receipts not reported	(1)	-	-	-	(1)	(1)	-	-	(1)	(1)	(1)	(1)
Special Trade Contractors												
Total	32,563	2,365,271	32,348	1,602,139	4,802	43,836	3,774	32,753	28,211	41,063	26,769	57,081
Under $5,000	2,130	5,454	1,993	1,854	237	72	(1)	(1)	1,134	82	1,114	384
$5,000 under $10,000	2,796	21,405	2,738	7,465			274	839	1,800	173	1,976	899
$10,000 under $15,000	2,911	36,267	2,911	13,406	(1)	(1)	(1)	(1)	2,287	310	2,032	1,479
$15,000 under $20,000	2,989	51,817	2,989	22,163	234	575	255	1,133	2,443	637	2,247	1,559
$20,000 under $25,000	2,336	52,249	2,316	25,825	255	311	312	1,767	2,002	866	1,749	1,122
$25,000 under $30,000	2,369	65,175	2,369	30,564	293	855	274	1,819	2,135	786	1,978	1,902
$30,000 under $40,000	3,244	113,348	3,244	56,169	567	2,972	372	3,064	3,145	1,809	2,853	3,220
$40,000 under $50,000	2,266	102,297	2,266	56,794	313	1,811	372	3,511	2,070	1,717	2,052	3,090
$50,000 under $75,000	4,105	251,560	4,105	150,692	801	5,880	449	5,060	3,987	4,476	3,733	6,194
$75,000 under $100,000	1,895	162,817	1,895	102,736	371	2,981	215	1,586	1,817	3,159	1,778	5,137
$100,000 under $150,000	2,312	279,602	2,312	189,782	527	6,869	318	3,730	2,253	5,453	2,195	6,087
$150,000 under $200,000	1,153	197,104	1,153	134,436	376	4,633	(1)	(1)	1,094	3,938	1,113	6,337
$200,000 under $250,000	606	134,691	606	99,460	176	3,023	133	1,665	601	2,570	571	2,875
$250,000 under $500,000	1,018	349,731	1,018	266,237	322	5,544	248	4,191	1,007	6,608	971	6,624
$500,000 under $1,000,000	298	203,489	298	160,201	117	3,131	63	1,154	289	3,684	283	3,317
$1,000,000 under $5,000,000	123	204,662	123	169,338	70	4,051	37	1,042	117	3,516	114	3,242
$5,000,000 or more	12	133,603	12	115,017	5	873	1	12	9	1,250	9	3,604
Receipts not reported	(1)	-	-	-	(1)	(1)	-	-	(1)	(1)	(1)	(1)

Footnote at end of table. See text for explanatory statements and "Description of the Sample and Limitations of the Data."

ACTIVE PARTNERSHIPS

Table 15.—FREQUENCIES AND AMOUNTS OF BUSINESS RECEIPTS AND SELECTED DEDUCTIONS, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

Industry and size of business receipts	Number of partnerships with and without net profit reporting, and amount of—Continued											
	Business receipts		Cost of goods sold		Salaries and wages		Payments to partners		Taxes		Depreciation	
	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
CONSTRUCTION—Continued												
Contractors Not Allocable												
Total	4,716	220,556	4,617	149,221	694	4,188	663	3,770	3,735	3,140	3,292	7,085
Under $5,000	625	1,541	547	581					274	19	293	186
$5,000 under $10,000	528	4,211	508	1,586					293	59	352	337
$10,000 under $15,000	529	6,530	529	3,115	178	404	392	1,755	392	57	313	228
$15,000 under $20,000	508	8,817	508	4,242					391	132	332	473
$20,000 under $25,000	234	5,402	234	2,916					234	89	176	333
$25,000 under $30,000	430	11,962	430	7,215					371	117	234	118
$30,000 under $40,000	528	18,149	528	10,116	254	1,244			410	213	332	494
$40,000 under $50,000	234	10,618	234	6,277			235	1,821	215	225	215	404
$50,000 under $75,000	449	27,484	449	18,827					391	446	391	537
$75,000 under $100,000	332	29,180	332	20,059	176	1,905			293	567	254	1,012
$100,000 under $150,000	(1)	(1)	(1)	(1)			-	-				
$150,000 under $200,000	59	10,409	59	8,261	-	-	-	-	201	442	162	952
$200,000 under $250,000	25	5,618	25	3,235	(1)	(1)	(1)	(1)				
$250,000 under $500,000	70	24,046	70	20,067	34	174	(1)	(1)	70	277	60	569
$500,000 under $1,000,000	19	14,198	18	11,128	4	19	-	-	16	199	16	402
$1,000,000 under $5,000,000	8	15,146	8	13,116	3	278	1	4	7	68	5	45
$5,000,000 or more	1	11,037	1	6,091	1	88	-	-	1	12	1	906
Receipts not reported	351	-	-	-	(1)	(1)	(1)	(1)	176	218	156	89
MANUFACTURING												
Total	43,736	6,845,687	43,401	5,019,037	9,919	156,512	9,327	100,815	38,670	114,929	38,512	151,271
Under $5,000	5,311	11,162	5,094	6,863	314	118	470	428	3,032	677	3,556	1,612
$5,000 under $10,000	3,389	25,589	3,332	11,874	314	306	569	1,131	2,273	629	2,371	1,628
$10,000 under $15,000	2,813	34,787	2,813	15,981	295	354	725	2,371	2,286	497	2,327	1,885
$15,000 under $20,000	2,506	43,868	2,505	19,801	471	1,169	612	3,278	2,174	810	1,960	1,989
$20,000 under $25,000	1,858	42,354	1,839	20,958	236	566	333	2,128	1,664	750	1,565	2,039
$25,000 under $30,000	1,953	53,039	1,953	29,408	430	1,065	333	1,916	1,798	955	1,740	2,026
$30,000 under $40,000	2,743	95,575	2,704	49,542	593	2,886	457	3,244	2,528	2,180	2,451	3,955
$40,000 under $50,000	2,033	92,305	2,033	49,657	314	1,465	490	3,896	1,955	2,069	1,896	4,160
$50,000 under $75,000	4,602	285,901	4,602	175,081	1,134	7,653	843	5,287	4,426	5,978	4,305	10,474
$75,000 under $100,000	3,015	261,824	3,015	159,238	549	5,121	574	7,033	2,975	6,182	2,918	8,758
$100,000 under $150,000	3,654	442,994	3,654	290,004	959	9,145	823	9,514	3,596	9,388	3,480	12,763
$150,000 under $200,000	2,243	390,354	2,243	264,160	834	9,990	495	7,432	2,224	7,846	2,147	10,129
$200,000 under $250,000	1,482	328,774	1,482	231,621	552	7,374	356	4,659	1,457	6,153	1,409	9,857
$250,000 under $500,000	3,453	1,207,535	3,453	886,877	1,467	28,298	1,096	16,358	3,382	22,609	3,331	28,585
$500,000 under $1,000,000	1,603	1,109,472	1,602	842,661	812	27,741	583	12,793	1,583	17,409	1,570	21,237
$1,000,000 under $5,000,000	1,015	1,852,864	1,014	1,478,564	553	45,038	461	17,162	1,000	23,301	995	25,347
$5,000,000 or more	63	567,290	63	486,747	32	7,913	27	1,996	60	7,477	58	4,462
Receipts not reported	726	-	-	-	(1)	(1)	(1)	(1)	257	19	433	365
Food and Kindred Products, Including Beverages												
Total	5,777	1,787,871	5,737	1,434,797	1,468	36,487	1,483	13,815	5,449	20,725	5,490	35,573
Under $5,000	274	595	234	310	(1)	(1)					195	136
$5,000 under $10,000	215	1,665	215	1,046	-	-			312	123	(1)	(1)
$10,000 under $15,000	234	2,887	234	1,638			196	271	195	55	195	209
$15,000 under $20,000	293	5,203	293	2,716					234	161	234	198
$20,000 under $25,000	254	6,496	254	3,730	216	556			254	116	254	542
$25,000 under $30,000							196	1,066				
$30,000 under $40,000	196	6,842	196	4,475					196	108	177	183
$40,000 under $50,000	254	11,493	254	7,035					254	301	254	456
$50,000 under $75,000	745	47,229	745	33,850	254	1,261			725	794	724	1,480
$75,000 under $100,000	352	30,499	352	21,632					352	600	352	1,086
$100,000 under $150,000	586	70,191	586	48,234	352	4,202	470	3,248	586	1,205	567	2,680
$150,000 under $200,000	547	95,126	547	70,719					547	1,494	528	3,090
$200,000 under $250,000	330	73,259	330	53,720	113	2,582	89	738	320	1,098	320	2,382
$250,000 under $500,000	746	263,921	746	202,836	235	7,178	233	1,954	731	3,985	736	6,386
$500,000 under $1,000,000	437	301,644	437	238,616	133	5,641	155	2,591	434	3,490	431	6,532
$1,000,000 under $5,000,000	281	548,257	281	457,317	111	11,390	128	3,187	278	5,477	277	7,827
$5,000,000 or more	33	322,564	33	286,923	15	3,660	16	760	31	1,718	31	2,238
Receipts not reported	(1)	-	-	-	-	-	-	-	-	-	(1)	(1)
Apparel and Other Finished Products Made From Fabrics and Similar Materials												
Total	3,954	1,010,621	3,895	781,485	1,106	24,398	702	13,341	3,686	18,030	3,405	7,050
Under $5,000	214	479	(1)	(1)	-	-	-	-				
$5,000 under $10,000	195	1,573	195	644			(1)	(1)	235	20	215	39
$10,000 under $15,000							-	-				
$15,000 under $20,000	372	6,932	372	3,936			-	-	333	171	293	199
$20,000 under $25,000					198	337	(1)	(1)				
$25,000 under $30,000	195	5,349	195	2,926			(1)	(1)	195	86		
$30,000 under $40,000							(1)	(1)			313	250
$40,000 under $50,000	196	7,304	196	4,360			-	-	196	209		
$50,000 under $75,000	293	18,126	293	11,849					274	446	234	405
$75,000 under $100,000	489	42,622	489	28,972					469	1,236	430	454
$100,000 under $150,000	547	66,299	547	46,092	260	1,516	259	3,391	547	2,126	528	1,014
$150,000 under $200,000	284	48,955	284	37,192					284	1,194	284	334
$200,000 under $250,000	183	40,660	183	30,676	(1)	(1)	30	461	183	918	168	367
$250,000 under $500,000	533	187,170	533	145,772	245	3,653	134	2,580	518	3,560	497	1,307
$500,000 under $1,000,000	247	173,498	247	134,200	184	5,597	78	1,857	246	2,983	241	995
$1,000,000 under $5,000,000	198	350,912	198	284,799	143	10,960	79	3,389	198	4,784	195	1,542
$5,000,000 or more	8	60,742	8	49,778	7	1,478	4	941	8	297	7	144
Receipts not reported	(1)	-	-	-	-	-	-	-	-	-	-	-

Footnote at end of table. See text for explanatory statements and "Description of the Sample and Limitations of the Data."

ACTIVE PARTNERSHIPS

Table 15.—FREQUENCIES AND AMOUNTS OF BUSINESS RECEIPTS AND SELECTED DEDUCTIONS, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

Industry and size of business receipts	Number of partnerships with net profit reporting, and amount of—Continued											
	Business receipts		Cost of goods sold		Salaries and wages		Payments to partners		Taxes		Depreciation	
	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)
	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
CONSTRUCTION—Continued												
Contractors Not Allocable												
Total	3,876	194,299	3,798	128,030	497	3,211	273	1,814	2,957	2,336	2,552	6,055
Under $5,000	410	1,057	352	243					(1)	(1)	(1)	(1)
$5,000 under $10,000	410	3,251	391	1,096					234	31	293	276
$10,000 under $15,000	411	5,082	411	2,240					314	43	215	137
$15,000 under $20,000	489	8,478	489	3,914					371	125	332	473
$20,000 under $25,000	195	4,546	195	2,616	295	1,166	217	1,207	195	79	(1)	(1)
$25,000 under $30,000	371	10,298	371	5,586					332	103	215	114
$30,000 under $40,000	410	13,994	410	7,349					293	117	215	315
$40,000 under $50,000	195	8,869	195	5,007					(1)	(1)	(1)	(1)
$50,000 under $75,000	391	23,955	391	15,799			(1)	(1)	332	299	332	517
$75,000 under $100,000	293	25,807	293	17,606			(1)	(1)	254	495	234	785
$100,000 under $150,000			196	20,650	195	1,684	-	-			(1)	(1)
$150,000 under $200,000	276	51,546					-	-	196	388	(1)	(1)
$200,000 under $250,000			(1)	(1)			(1)	(1)			(1)	(1)
$250,000 under $500,000			60	16,872			(1)	(1)	60	199	50	485
$500,000 under $1,000,000	17	12,303	16	8,491	4	19	-	-	16	199	16	402
$1,000,000 under $5,000,000	7	14,076	7	12,132	2	254	1	4	7	68	4	41
$5,000,000 or more	1	11,037	1	6,091	1	88	-	-	1	12	1	906
Receipts not reported	20	-	-	-	-	-	-	-	-	-	-	-
MANUFACTURING												
Total	34,869	6,063,476	34,584	4,378,321	7,892	133,069	6,085	75,623	31,453	98,155	30,969	126,225
Under $5,000	2,209	5,606	2,041	2,170	(1)	(1)	(1)	(1)	1,354	111	1,309	281
$5,000 under $10,000	2,434	18,497	2,377	7,430	216	170	219	339	1,534	282	1,807	1,064
$10,000 under $15,000	2,227	27,457	2,227	11,159	235	209	432	1,325	1,798	375	1,820	1,343
$15,000 under $20,000	2,108	36,715	2,108	15,079	294	687	353	1,845	1,819	642	1,644	1,542
$20,000 under $25,000	1,524	34,646	1,505	15,758	196	328	216	1,479	1,349	567	1,252	1,705
$25,000 under $30,000	1,564	42,500	1,564	20,627	352	826	197	1,021	1,466	692	1,427	1,614
$30,000 under $40,000	2,372	82,162	2,333	40,983	457	1,883	261	1,836	2,177	1,662	2,177	3,299
$40,000 under $50,000	1,741	78,734	1,741	39,355	178	1,049	275	2,191	1,663	1,604	1,624	3,469
$50,000 under $75,000	3,974	245,873	3,974	144,446	901	6,135	513	3,191	3,817	5,064	3,719	8,467
$75,000 under $100,000	2,681	234,002	2,681	141,121	470	3,498	438	5,117	2,641	5,355	2,583	7,073
$100,000 under $150,000	3,246	396,508	3,246	256,708	763	7,289	529	5,522	3,188	8,218	3,090	10,938
$150,000 under $200,000	2,010	350,427	2,010	231,973	776	9,120	417	5,965	1,991	6,780	1,933	8,957
$200,000 under $250,000	1,303	290,022	1,303	203,438	435	5,417	268	3,592	1,283	5,317	1,254	7,780
$250,000 under $500,000	3,072	1,071,006	3,072	775,050	1,245	23,271	887	13,702	3,002	19,196	2,957	24,769
$500,000 under $1,000,000	1,445	997,779	1,444	746,849	726	24,557	499	11,139	1,428	15,076	1,414	18,308
$1,000,000 under $5,000,000	906	1,665,064	905	1,312,938	505	41,701	400	15,260	891	20,737	889	22,081
$5,000,000 or more	53	486,478	53	413,237	24	6,599	23	1,914	52	6,477	50	3,500
Receipts not reported	(1)	-	-	-	(1)	(1)	(1)	(1)	-	-	(1)	(1)
Food and Kindred Products, Including Beverages												
Total	4,726	1,549,344	4,707	1,227,447	1,165	30,462	1,050	10,889	4,539	17,469	4,504	30,188
Under $5,000			98	118	(1)	(1)	-	-				
$5,000 under $10,000	371	3,024	254	1,116	-	-			469	195	274	174
$10,000 under $15,000					(1)	(1)						
$15,000 under $20,000	234	4,092	234	1,927	(1)	(1)					195	144
$20,000 under $25,000	234	6,020	234	3,242	(1)	(1)	237	807	234	112	234	532
$25,000 under $30,000					(1)	(1)						
$30,000 under $40,000	177	6,113	177	3,997	(1)	(1)			177	86	333	442
$40,000 under $50,000	176	7,794	(1)	(1)	-	-			(1)	(1)		
$50,000 under $75,000	666	41,847	666	29,258	215	1,037			647	714	646	1,208
$75,000 under $100,000	254	22,231	254	15,512					254	368	254	481
$100,000 under $150,000	489	59,108	489	39,840	273	3,248	295	2,312	489	1,071	469	2,284
$150,000 under $200,000	508	87,894	508	63,529					508	1,376	508	3,008
$200,000 under $250,000	266	59,572	266	44,993	64	1,522	54	310	256	865	256	1,257
$250,000 under $500,000	691	244,192	691	185,963	214	6,779	213	1,746	676	3,531	686	6,071
$500,000 under $1,000,000	390	269,993	390	210,649	115	5,167	131	2,272	387	3,033	384	5,952
$1,000,000 under $5,000,000	244	476,642	244	394,124	98	10,071	107	2,751	241	4,851	240	6,828
$5,000,000 or more	26	260,822	26	228,736	9	2,466	13	691	25	1,080	25	1,807
Receipts not reported	-	-	-	-	-	-	-	-	-	-	-	-
Apparel and Other Finished Products Made From Fabrics and Similar Materials												
Total	3,411	933,192	3,352	718,276	936	22,206	474	10,319	3,179	16,057	2,962	6,231
Under $5,000					-	-	-	-				
$5,000 under $10,000	469	4,270	410	1,942	(1)	(1)	(1)	(1)	332	116	274	96
$10,000 under $15,000					-	-	-	-				
$15,000 under $20,000					(1)	(1)	-	-				
$20,000 under $25,000					(1)	(1)	(1)	(1)				
$25,000 under $30,000	429	12,575	429	6,661	(1)	(1)	-	-	390	274	372	297
$30,000 under $40,000					-	-	-	-				
$40,000 under $50,000					-	-	-	-				
$50,000 under $75,000	254	15,991	254	10,282	(1)	(1)	(1)	(1)	234	374	195	372
$75,000 under $100,000	469	41,155	469	27,759	(1)	(1)	(1)	(1)	449	1,155	410	419
$100,000 under $150,000	489	59,419	489	40,373					489	1,879	469	901
$150,000 under $200,000	226	39,288	226	29,395	221	1,365	122	2,069	226	924	226	231
$200,000 under $250,000	158	35,195	158	25,841					158	756	143	289
$250,000 under $500,000	502	177,097	502	137,287	230	3,392	120	2,226	487	3,343	468	1,239
$500,000 under $1,000,000	221	156,140	221	120,391	165	4,699	59	1,364	220	2,568	215	867
$1,000,000 under $5,000,000	186	331,320	186	268,567	136	10,467	70	2,895	186	4,371	183	1,376
$5,000,000 or more	8	60,742	8	49,778	7	1,478	4	941	8	297	7	144
Receipts not reported	-	-	-	-	-	-	-	-	-	-	-	-

Footnote at end of table. See text for explanatory statements and "Description of the Sample and Limitations of the Data."

ACTIVE PARTNERSHIPS

Table 15.—FREQUENCIES AND AMOUNTS OF BUSINESS RECEIPTS AND SELECTED DEDUCTIONS, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

Industry and size of business receipts	Number of partnerships with and without net profit reporting, and amount of—Continued											
	Business receipts		Cost of goods sold		Salaries and wages		Payments to partners		Taxes		Depreciation	
	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
MANUFACTURING—Continued												
Lumber and Wood Products, Except Furniture												
Total	7,653	795,810	7,594	585,732	954	11,340	1,383	10,557	6,521	16,211	6,744	34,511
Under $5,000	997	2,386	977	1,360			156	97	606	447	684	372
$5,000 under $10,000	1,002	7,849	1,002	3,576					612	265	690	715
$10,000 under $15,000	469	5,622	469	2,553			334	1,026	371	109	430	446
$15,000 under $20,000	528	9,210	528	4,302					489	196	508	724
$20,000 under $25,000	371	8,395	352	4,295	373	1,374			293	163	274	449
$25,000 under $30,000	410	11,013	410	7,058			215	1,031	352	200	352	607
$30,000 under $40,000	490	17,132	470	9,568					411	512	411	1,072
$40,000 under $50,000	449	20,588	449	11,299					410	533	410	1,495
$50,000 under $75,000	860	52,585	860	31,528	196	2,235	298	3,346	840	1,261	821	2,877
$75,000 under $100,000	474	39,796	474	22,366					454	1,093	474	2,527
$100,000 under $150,000	489	60,294	489	39,883	133	2,578	60	677	469	1,307	469	2,668
$150,000 under $200,000	235	40,742	235	27,751					235	785	235	2,027
$200,000 under $250,000	173	38,769	173	29,231			(1)	(1)	168	821	173	1,921
$250,000 under $500,000	409	138,901	409	105,853	124	1,877	140	1,657	404	3,151	409	6,398
$500,000 under $1,000,000	191	131,711	191	105,874	76	1,369	74	1,180	185	2,406	186	4,608
$1,000,000 under $5,000,000	102	180,124	102	154,106	49	1,744	40	1,125	101	2,406	97	4,480
$5,000,000 or more	4	30,693	4	25,129	3	163	2	51	4	545	4	973
Receipts not reported	(1)	-	-	-	-	-	(1)	(1)	(1)	(1)	(1)	(1)
Printing, Publishing, and Allied Industries												
Total	6,341	450,765	6,302	271,709	1,116	11,383	1,478	13,242	5,540	8,142	5,253	12,660
Under $5,000	821	1,710	803	956					510	22	449	112
$5,000 under $10,000	469	3,439	449	1,425	216	446	469	1,523	332	65	313	189
$10,000 under $15,000	489	6,199	489	2,627					430	69	430	398
$15,000 under $20,000	509	8,942	508	3,579					410	83	371	398
$20,000 under $25,000	528	11,978	528	5,119					489	169	430	409
$25,000 under $30,000	410	11,167	410	5,443	357	1,827	415	3,335	371	200	352	373
$30,000 under $40,000	572	20,177	572	8,864					552	430	572	973
$40,000 under $50,000	372	16,406	372	9,060					353	282	294	611
$50,000 under $75,000	782	49,388	782	27,334	137	949	215	2,285	723	1,094	703	1,867
$75,000 under $100,000	332	28,710	332	14,491					332	601	332	1,189
$100,000 under $150,000	410	48,821	410	29,165	196	2,369	195	1,986	391	926	391	1,001
$150,000 under $200,000	174	32,358	(1)	(1)					(1)	(1)	(1)	(1)
$200,000 under $250,000	182	40,053	182	26,545	79	987	(1)	(1)	182	700	158	811
$250,000 under $500,000	193	65,786	193	45,167	65	1,138	74	1,540	193	1,067	189	1,711
$500,000 under $1,000,000	69	46,915	69	31,634	31	1,441	36	1,280	69	833	66	892
$1,000,000 under $5,000,000	27	45,730	27	32,327	15	1,920	14	669	27	800	26	875
$5,000,000 or more	2	12,986	2	8,864	-	-	-	-	2	164	1	21
Receipts not reported	(1)	-	-	-	(1)	(1)	(1)	(1)	-	-	(1)	(1)
Machinery, Except Electrical and Transportation Equipment												
Total	4,763	496,712	4,704	322,963	1,313	14,205	890	9,761	4,142	9,997	4,483	15,028
Under $5,000	547	1,195	508	515					293	43	430	179
$5,000 under $10,000	391	2,965	371	842	215	374	259	1,042	234	36	352	255
$10,000 under $15,000	332	4,244	332	1,649					254	82	293	162
$15,000 under $20,000	279	4,903	279	1,621					259	140	259	318
$20,000 under $25,000	215	4,923	215	1,774					195	104	215	372
$25,000 under $30,000	391	10,644	391	5,391	254	852	196	1,076	352	174	352	415
$30,000 under $40,000	352	12,106	352	6,086					313	200	352	634
$40,000 under $50,000	234	10,906	234	5,421					234	296	234	615
$50,000 under $75,000	394	23,967	394	12,200	177	1,007	235	2,856	394	518	393	885
$75,000 under $100,000	410	36,565	410	20,160					410	950	391	1,204
$100,000 under $150,000	332	39,887	332	27,217	376	4,552			332	814	313	1,447
$150,000 under $200,000	298	52,063	298	30,594					279	1,133	279	1,458
$200,000 under $250,000	144	32,549	144	22,095	64	611	44	500	144	730	144	831
$250,000 under $500,000	272	92,678	272	64,600	118	1,553	95	1,885	262	2,029	267	2,699
$500,000 under $1,000,000	118	79,538	118	56,696	73	2,663	40	1,173	116	1,459	116	1,870
$1,000,000 under $5,000,000	54	87,579	54	66,102	36	2,593	21	1,229	51	1,289	54	1,669
$5,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-
Receipts not reported	(1)	-	-	-	-	-	-	-	(1)	(1)	(1)	(1)
Other Manufacturing Industries												
Total	15,248	2,303,908	15,169	1,622,351	3,962	58,699	3,391	40,099	13,332	41,824	13,137	46,449
Under $5,000	2,458	4,797	2,417	3,433	(1)	(1)	177	190	1,369	109	1,700	792
$5,000 under $10,000	1,117	8,098	1,100	4,341	177	127	216	484	802	176	723	313
$10,000 under $15,000	1,191	14,707	1,191	6,921	255	227	314	1,180	938	164	940	664
$15,000 under $20,000	799	13,902	799	6,687			216	1,355	684	144	490	279
$20,000 under $25,000	431	9,745	431	5,582					413	174	353	367
$25,000 under $30,000	430	11,587	430	6,601	510	1,715	434	3,164	411	252	391	323
$30,000 under $40,000	996	34,730	977	17,913					919	800	841	1,012
$40,000 under $50,000	665	30,196	665	15,118					645	578	665	901
$50,000 under $75,000	1,528	94,606	1,528	58,320	429	2,823	392	2,607	1,470	1,865	1,430	2,960
$75,000 under $100,000	958	83,632	958	51,617	177	985	217	3,518	958	1,702	939	2,298
$100,000 under $150,000	1,290	157,502	1,290	99,413	431	2,980	315	3,504	1,271	3,010	1,212	3,953
$150,000 under $200,000	705	121,110	705	78,795	373	4,683	(1)	(1)	705	2,603	665	2,425
$200,000 under $250,000	470	103,484	470	69,354	212	2,106	109	2,071	460	1,886	446	3,545
$250,000 under $500,000	1,300	459,079	1,300	322,649	680	12,899	420	6,742	1,274	8,817	1,233	10,084
$500,000 under $1,000,000	541	376,166	540	275,641	315	11,030	200	4,712	533	6,238	530	6,340
$1,000,000 under $5,000,000	353	640,262	352	483,913	199	16,431	179	7,563	345	8,545	346	8,954
$5,000,000 or more	16	140,305	16	116,053	7	2,612	5	244	15	4,753	15	1,086
Receipts not reported	392	-	-	-	(1)	(1)	(1)	(1)	120	8	218	153

Footnote at end of table. See text for explanatory statements and "Description of the Sample and Limitations of the Data."

ACTIVE PARTNERSHIPS

Table 15.—FREQUENCIES AND AMOUNTS OF BUSINESS RECEIPTS AND SELECTED DEDUCTIONS, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

Industry and size of business receipts	Number of partnerships with net profit reporting, and amount of—Continued											
	Business receipts		Cost of goods sold		Salaries and wages		Payments to partners		Taxes		Depreciation	
	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)
	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
MANUFACTURING—Continued												
Lumber and Wood Products, Except Furniture												
Total	5,827	606,752	5,769	428,526	576	7,593	645	4,528	4,897	10,898	5,099	23,913
Under $5,000	547	1,305	528	458	-	-			313	34	293	83
$5,000 under $10,000	788	6,048	788	2,631	-	-			436	77	573	482
$10,000 under $15,000	371	4,437	371	1,821					293	87	352	302
$15,000 under $20,000	410	7,123	410	2,908					371	136	391	513
$20,000 under $25,000	332	7,532	313	3,684	196	918	257	559	254	144	234	386
$25,000 under $30,000	254	6,847	254	3,421					254	106	234	416
$30,000 under $40,000	353	12,283	333	6,153					294	247	314	831
$40,000 under $50,000	391	17,854	391	9,113					352	359	352	1,170
$50,000 under $75,000	762	46,688	762	26,750					762	1,151	743	2,378
$75,000 under $100,000	396	33,075	396	19,028	197	2,851	202	1,199	376	880	396	2,037
$100,000 under $150,000	352	44,867	352	30,446					332	735	352	1,749
$150,000 under $200,000	177	30,699	177	19,000					177	520	177	1,375
$200,000 under $250,000	143	32,013	143	24,187	(1)	(1)	(1)	(1)	143	603	143	1,323
$250,000 under $500,000	329	110,057	329	80,478	85	1,442	80	796	324	2,324	329	4,381
$500,000 under $1,000,000	150	101,447	150	78,405	53	956	58	966	145	1,681	147	3,147
$1,000,000 under $5,000,000	70	127,701	70	106,005	34	1,299	27	794	69	1,631	67	2,898
$5,000,000 or more	2	16,776	2	14,038	1	43	1	38	2	183	2	442
Receipts not reported	-	-	-	-	-	-	-	-	-	-	-	-
Printing, Publishing, and Allied Industries												
Total	5,252	425,215	5,215	254,224	989	10,347	1,086	10,751	4,748	7,494	4,441	11,582
Under $5,000	410	1,187	393	532					315	20	215	39
$5,000 under $10,000	313	2,323	293	832					215	52	215	142
$10,000 under $15,000	391	4,935	391	2,004	314	689	352	1,583	352	59	332	289
$15,000 under $20,000	410	7,180	410	2,754					332	62	274	255
$20,000 under $25,000	449	10,191	449	4,091					410	132	352	359
$25,000 under $30,000	332	9,087	332	3,878			-	-	293	164	293	310
$30,000 under $40,000	552	19,460	552	8,728	(1)	(1)	103	821	533	409	552	953
$40,000 under $50,000	333	14,717	333	8,084	-	-			314	267	255	581
$50,000 under $75,000	684	43,219	684	23,137			254	2,419	625	801	625	1,544
$75,000 under $100,000	332	28,710	332	14,491	313	3,238			332	601	332	1,189
$100,000 under $150,000	410	48,821	410	29,165			195	1,986	391	926	391	1,001
$150,000 under $200,000	174	32,358	(1)	(1)					(1)	(1)	(1)	(1)
$200,000 under $250,000	182	40,053	182	26,545	79	987	(1)	(1)	182	700	158	811
$250,000 under $500,000	189	64,099	189	43,594	60	995	74	1,540	189	1,060	184	1,695
$500,000 under $1,000,000	65	44,203	65	29,497	27	1,222	35	1,121	65	728	62	791
$1,000,000 under $5,000,000	24	41,686	24	28,919	15	1,920	13	657	24	712	24	772
$5,000,000 or more	2	12,986	2	8,864	-	-	-	-	2	164	1	21
Receipts not reported	(1)	-	-	-	(1)	(1)	(1)	(1)	-	-	(1)	(1)
Machinery, Except Electrical and Transportation Equipment												
Total	4,000	459,418	3,961	296,369	1,034	11,544	575	7,803	3,536	9,022	3,719	13,391
Under $5,000	195	538	(1)	(1)					235	34	(1)	(1)
$5,000 under $10,000	313	2,389	293	592							274	156
$10,000 under $15,000	313	3,959	313	1,511	236	615	216	1,001	234	73	274	151
$15,000 under $20,000	254	4,451	254	1,292					254	135	234	316
$20,000 under $25,000	(1)	(1)	(1)	(1)					(1)	(1)	(1)	(1)
$25,000 under $30,000	352	9,604	352	4,417					313	167	313	401
$30,000 under $40,000	332	11,352	332	5,875					293	188	332	567
$40,000 under $50,000	195	9,098	195	4,246	315	1,676			195	250	195	501
$50,000 under $75,000	355	21,922	355	10,932			177	2,302	355	455	354	731
$75,000 under $100,000	391	35,077	391	19,881					391	885	371	1,130
$100,000 under $150,000	293	35,405	293	23,877	239	2,910			293	699	274	1,195
$150,000 under $200,000	298	52,063	298	30,594					279	1,133	279	1,458
$200,000 under $250,000	128	29,109	128	19,415	54	451	(1)	(1)	128	639	128	668
$250,000 under $500,000	243	82,651	243	56,667	89	1,292	90	1,838	233	1,787	238	2,382
$500,000 under $1,000,000	111	74,471	111	53,069	67	2,184	37	1,082	109	1,323	109	1,728
$1,000,000 under $5,000,000	51	83,331	51	62,516	34	2,416	20	1,192	48	1,177	51	1,635
$5,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-
Receipts not reported	-	-	-	-	-	-	-	-	-	-	-	-
Other Manufacturing Industries												
Total	11,653	2,089,555	11,580	1,453,479	3,192	50,917	2,255	31,333	10,554	37,215	10,244	40,920
Under $5,000	803	1,915	768	834					550	37	567	85
$5,000 under $10,000	747	5,401	730	2,401	371	239	433	1,755	492	68	530	205
$10,000 under $15,000	937	11,537	937	4,700					724	111	744	512
$15,000 under $20,000	702	12,161	702	5,302					588	114	452	242
$20,000 under $25,000	333	7,442	333	3,987			-	-	314	108	275	262
$25,000 under $30,000	353	9,444	353	4,645	375	1,155			333	140	333	191
$30,000 under $40,000	841	29,108	822	14,120			277	2,158	763	608	724	732
$40,000 under $50,000	607	27,523	607	12,616					587	500	607	828
$50,000 under $75,000	1,253	76,206	1,253	44,087	333	2,337	256	1,594	1,194	1,569	1,156	2,234
$75,000 under $100,000	839	73,754	839	44,450	(1)	(1)	(1)	(1)	839	1,466	820	1,817
$100,000 under $150,000	1,213	148,888	1,213	93,007	392	2,921	236	2,424	1,194	2,908	1,135	3,808
$150,000 under $200,000	627	108,125	627	70,346	334	3,837	237	4,070	627	2,190	587	2,090
$200,000 under $250,000	426	94,080	426	62,457	169	1,683			416	1,754	426	3,432
$250,000 under $500,000	1,118	392,910	1,118	271,061	567	9,371	310	5,556	1,093	7,151	1,052	9,001
$500,000 under $1,000,000	508	351,525	507	254,838	299	10,329	179	4,334	502	5,743	497	5,823
$1,000,000 under $5,000,000	331	604,384	330	452,807	188	15,528	163	6,971	323	7,995	324	8,572
$5,000,000 or more	15	135,152	15	111,821	7	2,612	5	244	15	4,753	15	1,086
Receipts not reported	(1)	-	-	-	-	-	(1)	(1)	-	-	-	-

Footnote at end of table. See text for explanatory statements and "Description of the Sample and Limitations of the Data."

ACTIVE PARTNERSHIPS

Table 15.—FREQUENCIES AND AMOUNTS OF BUSINESS RECEIPTS AND SELECTED DEDUCTIONS, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

Industry and size of business receipts	Number of partnerships with and without net profit reporting, and amount of—Continued											
	Business receipts		Cost of goods sold		Salaries and wages		Payments to partners		Taxes		Depreciation	
	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
TRANSPORTATION, COMMUNICATION, AND SANITARY SERVICES												
Total	17,821	1,166,703	16,960	667,198	1,875	18,046	3,249	23,098	15,917	40,078	15,996	74,601
Under $5,000	2,638	6,126	2,345	2,199	216	210	332	296	1,916	292	2,032	1,056
$5,000 under $10,000	2,442	18,386	2,345	6,227			450	1,140	2,131	824	2,072	2,517
$10,000 under $15,000	1,808	22,318	1,709	7,373	177	386	313	1,132	1,612	677	1,569	2,286
$15,000 under $20,000	1,409	24,508	1,292	8,448	354	975	235	1,081	1,272	818	1,273	2,684
$20,000 under $25,000	1,172	26,163	1,133	9,655			196	946	1,134	1,062	1,133	3,074
$25,000 under $30,000	807	22,105	729	7,708	333	2,234	548	3,113	651	542	670	1,815
$30,000 under $40,000	1,470	51,168	1,373	18,585					1,334	1,779	1,353	4,106
$40,000 under $50,000	1,035	45,954	1,035	21,237					938	1,614	898	4,159
$50,000 under $75,000	1,759	106,211	1,739	48,394	235	1,944	313	3,691	1,641	4,196	1,700	10,213
$75,000 under $100,000	781	65,606	781	31,337	274	4,113	235	2,219	781	2,718	742	4,868
$100,000 under $150,000	880	108,728	861	49,358	94	1,151	293	4,766	841	4,507	880	8,662
$150,000 under $200,000	646	116,293	646	70,423			153	1,460	627	4,999	587	6,283
$200,000 under $250,000	208	46,800	208	25,399					203	1,828	208	3,565
$250,000 under $500,000	500	181,349	500	113,637	111	2,213	87	1,379	484	7,109	474	9,544
$500,000 under $1,000,000	177	119,060	177	79,683	50	2,654	66	1,175	172	4,049	166	6,102
$1,000,000 under $5,000,000	85	154,585	83	120,208	30	2,153	27	574	79	2,982	74	3,026
$5,000,000 or more	4	51,343	4	47,327	1	13	1	126	2	70	3	132
Receipts not reported	279	-	-	-	-	-	-	-	(1)	(1)	162	509
Motor Freight Transportation and Warehousing												
Total	11,933	789,959	11,483	441,965	1,123	9,869	2,204	16,311	10,754	31,993	10,695	54,563
Under $5,000	1,719	3,933	1,563	1,503	314	344	195	147	1,290	218	1,329	548
$5,000 under $10,000	1,621	12,077	1,544	4,013			274	635	1,466	666	1,329	1,707
$10,000 under $15,000	1,046	12,985	1,006	4,206			215	748	909	433	904	1,562
$15,000 under $20,000	900	15,918	822	5,427	333	1,559	332	1,498	802	615	822	1,818
$20,000 under $25,000	821	18,415	782	6,533					821	819	801	2,175
$25,000 under $30,000	552	15,105	513	5,279					454	393	454	1,390
$30,000 under $40,000	1,021	35,374	1,001	12,534			274	1,877	962	1,484	943	2,913
$40,000 under $50,000	703	31,064	703	14,732			(1)	(1)	645	1,133	586	2,023
$50,000 under $75,000	1,192	72,669	1,192	33,506	235	1,538	215	2,113	1,094	3,374	1,153	8,202
$75,000 under $100,000	469	39,258	469	19,513			(1)	(1)	469	1,894	449	2,805
$100,000 under $150,000	684	84,357	684	39,657	123	2,370	234	3,692	645	3,854	684	6,369
$150,000 under $200,000	508	90,962	508	54,238			142	1,372	489	4,048	469	5,828
$200,000 under $250,000	148	33,053	148	17,093					148	1,384	148	2,386
$250,000 under $500,000	374	136,982	374	86,103	75	1,512	76	1,210	369	6,119	373	7,445
$500,000 under $1,000,000	127	85,428	127	57,145	28	1,634	52	907	125	3,317	122	4,798
$1,000,000 under $5,000,000	47	84,780	46	65,170	15	912	18	399	45	2,170	45	2,189
$5,000,000 or more	1	17,599	1	15,313	-	-	1	126	1	65	1	17
Receipts not reported	(1)	-	-	-	-	-	-	-	(1)	(1)	(1)	(1)
Other Transportation, Communication, Water Supply, and Sanitary Services												
Total	5,888	376,744	5,477	225,233	752	8,177	1,045	6,787	5,163	8,085	5,301	20,038
Under $5,000	919	2,193	782	696	197	394	313	654	626	74	703	508
$5,000 under $10,000	821	6,309	801	2,214					665	158	743	810
$10,000 under $15,000	762	9,333	703	3,167					703	244	665	724
$15,000 under $20,000	509	8,590	470	3,021					470	203	451	866
$20,000 under $25,000	351	7,748	351	3,122	236	1,508	393	1,802	313	243	332	899
$25,000 under $30,000	255	7,000	216	2,429					197	149	216	425
$30,000 under $40,000	449	15,794	372	6,051					372	295	410	1,193
$40,000 under $50,000	332	14,890	332	6,505					293	481	312	2,136
$50,000 under $75,000	567	33,542	547	14,888	235	3,179			547	822	547	2,011
$75,000 under $100,000	312	26,348	312	11,824					312	824	293	2,063
$100,000 under $150,000	196	24,371	177	9,701			316	3,888	196	653	196	2,293
$150,000 under $200,000	(1)	(1)	(1)	(1)					(1)	(1)	(1)	(1)
$200,000 under $250,000	60	13,747	60	8,306	46	822			55	444	60	1,179
$250,000 under $500,000	126	44,367	126	27,534					115	990	101	2,099
$500,000 under $1,000,000	50	33,632	50	22,538	22	1,020	14	268	47	732	44	1,304
$1,000,000 under $5,000,000	38	69,805	37	55,038	15	1,241	9	175	34	812	29	837
$5,000,000 or more	3	33,744	3	32,014	1	13	-	-	1	5	2	115
Receipts not reported	(1)	-	-	-	-	-	-	-	(1)	(1)	(1)	(1)
WHOLESALE AND RETAIL TRADE												
Total	275,743	37,389,282	264,685	28,607,128	202,228	2,666,598	52,131	388,844	250,154	457,750	232,897	394,477
Under $5,000	19,509	46,136	16,410	27,693	5,357	2,770	1,567	1,242	11,788	1,294	9,018	2,472
$5,000 under $10,000	15,696	117,156	14,269	68,239	6,855	7,226	1,743	3,294	11,538	2,661	10,115	4,526
$10,000 under $15,000	15,035	188,001	13,943	110,702	8,044	12,301	2,413	4,976	12,573	3,846	10,807	5,038
$15,000 under $20,000	12,539	218,385	11,855	134,215	7,088	13,026	1,722	4,927	10,940	4,236	9,317	5,089
$20,000 under $25,000	12,702	284,888	12,041	172,947	7,796	20,019	1,692	5,007	11,212	5,559	10,387	6,440
$25,000 under $30,000	12,199	335,017	11,707	204,345	7,742	23,320	2,022	7,503	11,127	6,755	10,342	7,885
$30,000 under $40,000	22,367	780,246	21,407	490,900	15,047	53,118	3,519	14,826	20,584	14,722	19,037	15,762
$40,000 under $50,000	18,237	819,195	17,673	526,037	13,297	60,649	3,115	17,688	17,066	15,081	15,774	13,816
$50,000 under $75,000	35,753	2,213,338	35,004	1,485,967	28,476	164,667	6,906	43,102	34,229	36,276	32,233	36,856
$75,000 under $100,000	24,860	2,162,200	24,369	1,468,613	21,102	176,604	5,050	34,797	23,844	34,406	22,713	30,984
$100,000 under $150,000	29,376	3,587,043	28,901	2,533,378	26,930	298,025	6,473	51,867	28,538	53,085	27,573	45,828
$150,000 under $200,000	16,190	2,791,263	16,111	2,018,164	14,921	232,068	3,997	35,134	15,897	40,068	15,405	33,995
$200,000 under $250,000	10,409	2,317,095	10,292	1,705,827	9,875	190,144	2,543	25,827	10,176	29,655	9,935	26,485
$250,000 under $500,000	19,409	6,713,154	19,278	5,116,388	18,522	553,345	5,340	62,305	18,860	81,560	18,662	69,081
$500,000 under $1,000,000	7,416	5,099,105	7,383	4,081,106	7,186	372,028	2,408	37,248	7,298	53,018	7,164	44,223
$1,000,000 under $5,000,000	3,758	6,904,169	3,754	5,875,136	3,647	396,576	1,433	33,546	3,676	61,564	3,597	38,807
$5,000,000 or more	288	2,812,891	288	2,587,471	283	90,586	128	5,501	277	13,864	267	6,903
Receipts not reported	1,824	-	-	-	(1)	(1)	(1)	(1)	531	100	551	287

Footnote at end of table. See text for explanatory statements and "Description of the Sample and Limitations of the Data."

ACTIVE PARTNERSHIPS

Table 15.—FREQUENCIES AND AMOUNTS OF BUSINESS RECEIPTS AND SELECTED DEDUCTIONS, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

Industry and size of business receipts	Number of partnerships with net profit reporting, and amount of—Continued											
	Business receipts		Cost of goods sold		Salaries and wages		Payments to partners		Taxes		Depreciation	
	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)
	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
TRANSPORTATION, COMMUNICATION, AND SANITARY SERVICES												
Total	14,470	1,037,824	13,802	587,966	1,514	15,522	2,105	15,925	12,992	34,818	12,778	61,640
Under $5,000	1,602	4,267	1,408	1,280			(1)	(1)	1,152	140	1,192	446
$5,000 under $10,000	1,798	13,635	1,719	4,048	314	381	274	657	1,544	473	1,466	1,538
$10,000 under $15,000	1,495	18,407	1,396	5,447			235	776	1,338	504	1,275	1,701
$15,000 under $20,000	1,134	19,815	1,036	6,496					1,017	642	998	1,872
$20,000 under $25,000	996	22,175	976	7,965	177	570	196	776	958	782	957	2,398
$25,000 under $30,000	729	20,024	651	6,408					572	479	592	1,630
$30,000 under $40,000	1,231	43,048	1,173	15,853	295	1,747	196	1,042	1,153	1,502	1,134	2,721
$40,000 under $50,000	938	41,616	938	19,228			(1)	(1)	879	1,494	821	3,024
$50,000 under $75,000	1,564	94,292	1,544	41,353	196	1,651	235	3,189	1,466	3,780	1,505	8,311
$75,000 under $100,000	762	64,136	762	30,419	314	3,878	216	2,003	762	2,640	722	4,731
$100,000 under $150,000	744	90,150	724	40,040			195	2,762	724	3,684	744	7,503
$150,000 under $200,000	567	101,993	567	61,989					548	3,969	509	5,304
$200,000 under $250,000	198	44,292	198	23,332	(1)	(1)	134	1,353	193	1,741	198	3,156
$250,000 under $500,000	474	170,406	474	106,785	110	2,209	86	1,378	458	6,447	448	9,030
$500,000 under $1,000,000	157	106,117	157	68,831	43	2,499	59	997	154	3,691	148	5,552
$1,000,000 under $5,000,000	78	141,587	76	109,402	29	1,930	23	459	72	2,780	67	2,698
$5,000,000 or more	3	41,864	3	39,090	1	13	1	126	2	70	2	25
Receipts not reported	(1)	-	-	-	-	-	-	-	-	-	-	-
Motor Freight Transportation and Warehousing												
Total	9,715	706,593	9,360	394,638	923	8,522	1,397	11,257	8,748	27,880	8,589	45,758
Under $5,000	997	2,702	899	887					684	99	743	285
$5,000 under $10,000	1,251	9,299	1,172	2,844	195	216	371	767	1,114	411	997	1,173
$10,000 under $15,000	831	10,292	791	2,989					713	291	689	1,110
$15,000 under $20,000	724	12,856	665	4,294					646	489	646	1,204
$20,000 under $25,000	723	16,119	703	5,707					723	638	703	1,767
$25,000 under $30,000	513	14,065	474	4,642	313	1,414	372	1,849	415	361	415	1,301
$30,000 under $40,000	840	29,184	821	9,886					801	1,208	782	1,995
$40,000 under $50,000	684	30,261	684	14,306					625	1,112	567	1,924
$50,000 under $75,000	1,016	61,769	1,016	27,161	196	1,245	235	2,851	938	2,992	977	6,487
$75,000 under $100,000	469	39,258	469	19,513					469	1,894	449	2,805
$100,000 under $150,000	567	68,233	567	32,181	(1)	(1)	254	2,895	547	3,127	567	5,357
$150,000 under $200,000	449	80,444	449	48,535	(1)	(1)			430	3,352	410	4,956
$200,000 under $250,000	143	31,938	143	16,310	(1)	(1)	(1)	(1)	143	1,303	143	2,008
$250,000 under $500,000	348	126,039	348	79,251	74	1,508	75	1,209	343	5,457	347	6,931
$500,000 under $1,000,000	116	78,139	116	51,411	26	1,599	48	852	115	3,003	112	4,407
$1,000,000 under $5,000,000	43	78,396	42	59,408	15	912	16	366	41	2,078	41	2,031
$5,000,000 or more	1	17,599	1	15,313	-	-	1	126	1	65	1	17
Receipts not reported	(1)	-	-	-	-	-	-	-	-	-	-	-
Other Transportation, Communication, Water Supply, and Sanitary Services												
Total	4,755	331,231	4,442	193,328	591	7,000	708	4,668	4,244	6,938	4,189	15,882
Under $5,000	605	1,565	509	393			196	413	468	41	449	161
$5,000 under $10,000	547	4,336	547	1,204					430	62	469	365
$10,000 under $15,000	664	8,115	605	2,458					625	213	586	591
$15,000 under $20,000	410	6,959	371	2,202	278	1,068			371	153	352	668
$20,000 under $25,000	273	6,056	273	2,258					235	144	254	631
$25,000 under $30,000	216	5,959	177	1,766			217	629	(1)	(1)	177	329
$30,000 under $40,000	391	13,864	352	5,967					352	294	352	726
$40,000 under $50,000	254	11,355	254	4,922					254	382	254	1,100
$50,000 under $75,000	548	32,523	528	14,192					528	788	528	1,824
$75,000 under $100,000	293	24,878	293	10,906	235	3,179	256	3,141	293	746	273	1,926
$100,000 under $150,000	177	21,917	275	21,313					177	557	177	2,146
$150,000 under $200,000	(1)	(1)							(1)	(1)	(1)	(1)
$200,000 under $250,000	55	12,354	55	7,022	46	822	(1)	(1)	50	438	55	1,148
$250,000 under $500,000	126	44,367	126	27,534			(1)	(1)	115	990	101	2,099
$500,000 under $1,000,000	41	27,978	41	17,420	17	900	11	145	39	688	36	1,145
$1,000,000 under $5,000,000	35	63,191	34	49,994	14	1,018	7	93	31	702	26	667
$5,000,000 or more	2	24,265	2	23,777	1	13	-	-	1	5	1	8
Receipts not reported	-	-	-	-	-	-	-	-	-	-	-	-
WHOLESALE AND RETAIL TRADE												
Total	226,641	33,867,093	217,279	25,817,564	168,375	2,356,272	34,793	287,508	207,514	407,659	194,557	340,220
Under $5,000	8,975	24,600	6,774	11,040	1,939	801	472	194	4,987	507	3,448	648
$5,000 under $10,000	10,248	77,161	9,158	40,035	3,817	3,272	687	1,043	7,121	1,390	6,223	1,970
$10,000 under $15,000	10,535	131,607	9,578	70,607	5,013	6,428	1,059	2,051	8,699	2,683	7,483	3,067
$15,000 under $20,000	9,563	166,736	8,938	97,495	4,912	8,065	745	1,716	8,293	3,131	7,102	3,751
$20,000 under $25,000	9,995	224,314	9,355	128,926	5,869	14,133	732	1,843	8,806	4,392	8,112	4,679
$25,000 under $30,000	10,099	277,139	9,662	164,154	6,171	17,393	1,170	3,985	9,183	5,496	8,501	6,008
$30,000 under $40,000	18,687	651,921	17,789	395,851	12,113	40,837	2,035	8,429	17,219	11,912	15,968	12,562
$40,000 under $50,000	16,083	721,984	15,537	455,847	11,571	51,597	2,020	10,711	14,991	13,370	13,856	12,106
$50,000 under $75,000	31,255	1,935,268	30,547	1,287,502	24,308	133,931	4,563	28,532	29,791	30,873	28,207	30,148
$75,000 under $100,000	22,352	1,941,885	21,862	1,303,798	18,909	153,326	3,677	25,702	21,376	30,224	20,480	27,128
$100,000 under $150,000	26,455	3,232,443	26,000	2,263,201	24,121	262,683	4,807	37,546	25,717	47,342	24,891	40,445
$150,000 under $200,000	14,597	2,516,137	14,538	1,814,088	13,452	200,356	2,913	25,393	14,342	35,990	13,934	30,002
$200,000 under $250,000	9,474	2,110,119	9,375	1,543,251	8,984	172,215	2,027	20,831	9,268	27,178	9,068	23,411
$250,000 under $500,000	17,764	6,142,529	17,636	4,652,898	16,946	503,235	4,421	52,133	17,288	74,056	17,105	62,929
$500,000 under $1,000,000	6,810	4,680,476	6,785	3,735,580	6,601	338,086	2,051	31,663	6,704	48,916	6,589	40,091
$1,000,000 under $5,000,000	3,476	6,355,041	3,472	5,394,889	3,379	362,272	1,293	30,456	3,405	56,540	3,335	34,695
$5,000,000 or more	273	2,677,733	273	2,458,402	269	87,579	120	5,262	264	13,641	254	6,574
Receipts not reported	(1)	-	-	-	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)

Footnote at end of table. See text for explanatory statements and "Description of the Sample and Limitations of the Data."

ACTIVE PARTNERSHIPS

Table 15.—FREQUENCIES AND AMOUNTS OF BUSINESS RECEIPTS AND SELECTED DEDUCTIONS, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

Industry and size of business receipts	Number of partnerships with and without net profit reporting, and amount of—Continued											
	Business receipts		Cost of goods sold		Salaries and wages		Payments to partners		Taxes		Depreciation	
	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
WHOLESALE AND RETAIL TRADE—Continued												
Wholesale Trade												
Total	41,498	12,842,911	34,817	10,591,842	27,798	671,048	8,263	88,824	35,001	110,626	32,237	93,514
Under $5,000	4,161	9,010	2,778	4,128	685	384	294	267	1,898	190	1,624	623
$5,000 under $10,000	2,148	15,908	1,506	7,017	881	1,137	431	1,249	1,234	262	1,094	1,045
$10,000 under $15,000	1,511	18,672	847	6,242	690	1,765	262	768	1,081	243	945	701
$15,000 under $20,000	1,466	25,160	1,055	12,015	647	1,637	274	998	1,155	248	803	495
$20,000 under $25,000	1,628	36,207	1,179	15,371	808	2,893	236	827	1,179	412	1,081	931
$25,000 under $30,000	1,549	42,466	1,139	17,640	769	3,218	255	1,656	1,238	536	1,178	1,286
$30,000 under $40,000	2,252	77,070	1,589	32,765	1,393	5,709	412	2,134	1,999	1,048	1,648	1,959
$40,000 under $50,000	1,993	90,009	1,506	45,806	1,155	7,386	313	2,796	1,701	916	1,545	1,854
$50,000 under $75,000	3,716	227,985	3,211	136,466	2,409	15,203	670	5,710	3,365	2,846	2,995	4,813
$75,000 under $100,000	2,494	215,983	2,118	123,978	1,807	18,973	436	3,051	2,316	3,157	2,082	3,576
$100,000 under $150,000	3,565	436,525	3,169	285,197	2,980	38,824	731	7,036	3,448	5,136	3,168	6,263
$150,000 under $200,000	2,146	368,010	2,106	261,108	1,707	31,924	465	4,198	2,009	4,086	1,946	4,111
$200,000 under $250,000	1,973	442,847	1,861	314,655	1,775	35,667	427	4,810	1,865	4,664	1,794	5,682
$250,000 under $500,000	5,183	1,841,472	5,073	1,427,027	4,652	123,170	1,231	16,009	4,871	20,351	4,833	18,144
$500,000 under $1,000,000	3,176	2,221,756	3,146	1,829,840	3,005	128,663	882	14,197	3,088	21,187	3,002	17,971
$1,000,000 under $5,000,000	2,294	4,412,767	2,291	3,859,014	2,196	197,711	783	18,833	2,224	37,473	2,158	19,860
$5,000,000 or more	243	2,361,064	243	2,213,573	239	56,784	102	4,249	232	7,861	223	4,173
Receipts not reported	452	-	-	-	-	-	59	36	98	10	118	27
Groceries and related products												
Total	6,902	3,167,371	6,213	2,702,457	5,093	166,479	1,404	17,251	6,148	16,032	5,946	19,746
Under $5,000	293	650	235	850					(1)	(1)	195	141
$5,000 under $10,000	176	1,432							(1)	(1)		
$10,000 under $15,000	220	2,710	298	2,753	435	976			181	24	181	86
$15,000 under $20,000	176	3,034					241	800	176	26		
$20,000 under $25,000	137	3,117	254	4,046					235	68	391	353
$25,000 under $30,000	195	5,429										
$30,000 under $40,000	234	7,996	195	4,523	215	899			234	101	195	232
$40,000 under $50,000	274	12,135	234	8,006			-	-	195	85	195	215
$50,000 under $75,000	625	37,752	606	27,765	391	1,634			547	300	528	716
$75,000 under $100,000	470	40,792	431	28,042	333	4,083	357	3,279	431	551	392	573
$100,000 under $150,000	708	88,241	611	60,690	572	5,893			689	652	664	1,171
$150,000 under $200,000	259	44,511	239	33,876	(1)	(1)			259	245	220	292
$200,000 under $250,000	471	106,926	466	87,121	426	5,582	99	735	451	673	436	1,116
$250,000 under $500,000	1,132	396,116	1,127	325,372	1,058	23,177	254	2,917	1,059	2,363	1,058	3,194
$500,000 under $1,000,000	824	574,460	811	482,244	797	31,778	209	3,378	815	3,118	802	3,840
$1,000,000 under $5,000,000	638	1,266,310	636	1,107,833	620	68,754	211	4,831	631	6,142	621	6,526
$5,000,000 or more	70	575,760	70	529,336	70	21,376	33	1,311	69	1,657	68	1,291
Receipts not reported	(1)	-	-	-	-	-	-	-	-	-	-	-
Other wholesale trade												
Total	34,596	9,675,540	28,604	7,889,385	22,705	504,569	6,859	71,573	28,853	94,594	26,291	73,768
Under $5,000	3,868	8,360	2,641	3,909	646	372	255	222	1,781	181	1,546	596
$5,000 under $10,000	1,972	14,476	1,408	6,386	822	1,075	372	1,147	1,175	244	977	931
$10,000 under $15,000	1,291	15,962	686	5,145	607	1,466	198	599	900	219	764	615
$15,000 under $20,000	1,290	22,126	918	10,359	569	1,548	254	970	979	222	666	411
$20,000 under $25,000	1,491	33,090	1,101	13,986	749	2,726	236	827	1,081	377	1,003	845
$25,000 under $30,000	1,354	37,037	963	14,979	652	2,871	216	1,302	1,101	503	1,002	1,103
$30,000 under $40,000	2,018	69,074	1,394	28,242	1,276	5,232	392	2,032	1,765	947	1,453	1,727
$40,000 under $50,000	1,719	77,874	1,272	37,800	1,057	6,964	313	2,796	1,506	831	1,350	1,639
$50,000 under $75,000	3,091	190,233	2,605	108,701	2,018	13,569	650	5,616	2,818	2,546	2,467	4,097
$75,000 under $100,000	2,024	175,191	1,687	95,936	1,474	14,890	299	2,112	1,885	2,606	1,690	3,003
$100,000 under $150,000	2,857	348,284	2,558	224,507	2,408	32,931	609	5,457	2,759	4,484	2,504	5,092
$150,000 under $200,000	1,887	323,499	1,867	227,232	1,531	29,597	387	3,531	1,750	3,841	1,726	3,819
$200,000 under $250,000	1,502	335,921	1,395	227,534	1,349	30,085	328	4,075	1,414	3,991	1,358	4,566
$250,000 under $500,000	4,051	1,445,356	3,946	1,101,655	3,594	99,993	977	13,092	3,812	17,988	3,775	14,950
$500,000 under $1,000,000	2,352	1,647,296	2,335	1,347,596	2,208	96,885	673	10,819	2,273	18,069	2,200	14,131
$1,000,000 under $5,000,000	1,656	3,146,457	1,655	2,751,181	1,576	128,957	572	14,002	1,593	31,331	1,537	13,334
$5,000,000 or more	173	1,785,304	173	1,684,237	169	35,408	69	2,938	163	6,204	155	2,882
Receipts not reported	432	-	-	-	-	-	(1)	(1)	(1)	(1)	(1)	(1)
Retail Trade												
Total	227,442	23,420,711	223,422	17,171,502	169,567	1,907,387	42,507	287,868	209,117	327,154	195,034	286,873
Under $5,000	14,645	35,757	13,065	22,725	4,555	2,307	1,195	904	9,519	1,073	7,140	1,773
$5,000 under $10,000	13,060	97,825	12,353	59,405	5,837	5,997	1,312	2,045	10,030	2,371	8,708	3,357
$10,000 under $15,000	13,153	164,715	12,744	102,062	7,256	10,327	2,131	4,196	11,199	3,530	9,647	4,238
$15,000 under $20,000	10,839	189,046	10,566	119,753	6,285	11,039	1,448	3,929	9,570	3,921	8,338	4,476
$20,000 under $25,000	10,840	243,420	10,647	155,171	6,812	16,541	1,436	4,170	9,799	4,927	9,130	5,301
$25,000 under $30,000	10,469	287,545	10,387	183,380	6,909	19,872	1,767	5,847	9,708	6,148	9,003	6,428
$30,000 under $40,000	19,582	684,262	19,325	446,981	13,297	46,435	2,951	12,201	18,092	13,288	16,915	13,338
$40,000 under $50,000	15,931	715,574	15,854	471,848	11,888	52,151	2,704	14,206	15,052	13,908	13,936	11,663
$50,000 under $75,000	31,485	1,950,660	31,260	1,327,360	25,578	146,573	6,119	36,604	30,331	32,867	28,686	31,238
$75,000 under $100,000	21,975	1,912,485	21,880	1,322,984	18,904	154,337	4,477	30,748	21,157	30,668	20,299	26,939
$100,000 under $150,000	24,951	3,045,015	24,892	2,177,980	23,207	248,713	5,488	42,974	24,250	46,494	23,604	37,910
$150,000 under $200,000	13,681	2,359,702	13,642	1,710,474	12,851	195,500	3,473	30,126	13,525	35,189	13,116	29,164
$200,000 under $250,000	8,010	1,780,326	8,005	1,318,736	7,699	148,653	2,003	19,743	7,890	23,834	7,730	19,797
$250,000 under $500,000	13,519	4,627,765	13,503	3,504,231	13,190	410,647	3,951	44,133	13,297	57,963	13,147	47,775
$500,000 under $1,000,000	3,936	2,668,486	3,934	2,089,299	3,885	225,875	1,426	21,365	3,910	28,508	3,861	23,966
$1,000,000 under $5,000,000	1,327	2,259,383	1,326	1,829,987	1,315	180,755	601	13,488	1,316	19,527	1,303	16,801
$5,000,000 or more	39	398,745	39	329,126	39	31,539	24	1,171	39	2,848	38	2,449
Receipts not reported	1,333	-	-	-	(1)	(1)	1	18	433	90	433	260

Footnote at end of table. See text for explanatory statements and "Description of the Sample and Limitations of the Data."

ACTIVE PARTNERSHIPS

Table 15.—FREQUENCIES AND AMOUNTS OF BUSINESS RECEIPTS AND SELECTED DEDUCTIONS, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

Industry and size of business receipts	Number of partnerships with net profit reporting, and amount of—Continued											
	Business receipts		Cost of goods sold		Salaries and wages		Payments to partners		Taxes		Depreciation	
	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)
	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
WHOLESALE AND RETAIL TRADE—Continued												
Wholesale Trade												
Total	34,660	11,849,851	28,641	9,742,828	24,010	614,448	5,630	69,612	29,569	100,816	27,322	82,755
Under $5,000	2,267	5,673	1,252	1,791	333	117	(1)	(1)	881	76	705	189
$5,000 under $10,000	1,429	10,662	921	3,752	510	598	196	515	704	132	568	320
$10,000 under $15,000	1,157	14,174	569	3,479	511	1,015	216	718	784	179	725	418
$15,000 under $20,000	1,017	17,439	627	6,832	371	975			822	149	567	388
$20,000 under $25,000	1,369	30,365	921	11,377	705	2,580	295	928	958	354	880	647
$25,000 under $30,000	1,356	36,935	964	14,456	692	2,844			1,121	452	985	1,042
$30,000 under $40,000	1,825	61,910	1,161	22,008	1,063	4,191	197	1,181	1,589	830	1,357	1,639
$40,000 under $50,000	1,740	78,403	1,251	37,437	999	6,716	(1)	(1)	1,447	851	1,330	1,689
$50,000 under $75,000	3,264	200,411	2,757	116,227	2,014	12,956	490	4,420	2,913	2,381	2,618	3,885
$75,000 under $100,000	2,251	194,462	1,877	107,402	1,606	16,858	334	2,411	2,075	2,655	1,861	3,079
$100,000 under $150,000	3,149	387,147	2,771	248,214	2,622	35,098	433	4,170	3,052	4,412	2,797	5,084
$150,000 under $200,000	1,927	330,147	1,887	229,829	1,571	29,774	343	3,050	1,810	3,789	1,790	3,852
$200,000 under $250,000	1,785	401,012	1,691	283,209	1,607	32,810	338	3,871	1,682	4,167	1,631	5,196
$250,000 under $500,000	4,809	1,709,385	4,703	1,315,932	4,330	114,571	1,026	13,708	4,524	18,380	4,480	16,871
$500,000 under $1,000,000	2,955	2,068,715	2,932	1,698,664	2,803	119,331	760	12,214	2,877	19,824	2,803	16,628
$1,000,000 under $5,000,000	2,130	4,065,115	2,127	3,547,280	2,046	179,488	710	17,033	2,070	34,500	2,013	17,939
$5,000,000 or more	230	2,237,896	230	2,094,939	227	54,526	96	4,062	221	7,681	212	3,889
Receipts not reported	(1)	-	-	-	-	-	-	-	(1)	(1)	-	-
Groceries and related products												
Total	5,947	2,895,199	5,335	2,466,437	4,458	147,613	973	13,406	5,317	14,184	5,200	17,735
Under $5,000	195	451			(1)	(1)	-	-				
$5,000 under $10,000					(1)	(1)	(1)	(1)				
$10,000 under $15,000	352	4,496	274	1,576	(1)	(1)	(1)	(1)	313	47	293	223
$15,000 under $20,000					(1)	(1)	-	-				
$20,000 under $25,000							-	-				
$25,000 under $30,000	449	12,904	215	3,086	313	1,080	(1)	(1)	195	62	215	198
$30,000 under $40,000			(1)	(1)			-	-	(1)	(1)	(1)	(1)
$40,000 under $50,000	274	12,135	234	8,006			-	-	195	85	195	215
$50,000 under $75,000	547	32,945	528	23,997	313	1,209	-	-	469	267	469	639
$75,000 under $100,000	353	30,473	314	20,365	255	3,050			314	193	275	358
$100,000 under $150,000	684	85,473	586	58,732	547	5,609	235	2,260	664	623	645	1,142
$150,000 under $200,000	220	37,732	200	27,988	156	2,054			220	207	200	261
$200,000 under $250,000	416	94,561	411	76,469	382	5,124	69	530	397	553	392	957
$250,000 under $500,000	1,058	370,298	1,052	302,823	992	21,719	188	2,120	988	2,211	992	3,030
$500,000 under $1,000,000	757	528,925	744	442,814	734	28,952	168	2,780	750	2,870	740	3,480
$1,000,000 under $5,000,000	575	1,132,098	573	988,840	561	58,831	185	4,312	570	5,457	563	5,866
$5,000,000 or more	67	552,708	67	508,798	67	19,810	30	1,157	66	1,527	65	1,202
Receipts not reported	-	-	-	-	-	-	-	-	-	-	-	-
Other wholesale trade												
Total	28,713	8,954,652	23,306	7,276,391	19,552	466,835	4,657	56,206	24,252	86,632	22,122	65,020
Under $5,000	2,072	5,222	1,174	1,657	313	108	235	482	822	72	666	180
$5,000 under $10,000	1,331	9,807	901	3,592	490	587			665	116	509	227
$10,000 under $15,000	1,020	12,529	471	3,011	452	931	177	583	686	172	608	362
$15,000 under $20,000	900	15,443	549	6,018	332	904			705	129	489	323
$20,000 under $25,000	1,252	27,734	862	10,418	666	2,462	275	888	880	321	802	561
$25,000 under $30,000	1,200	32,630	808	12,329	594	2,548			1,004	423	848	930
$30,000 under $40,000	1,649	55,942	1,024	19,065	985	3,947	197	1,181	1,413	748	1,201	1,475
$40,000 under $50,000	1,466	66,268	1,017	29,431	901	6,294	(1)	(1)	1,252	766	1,135	1,474
$50,000 under $75,000	2,717	167,466	2,229	92,230	1,701	11,747	490	4,420	2,444	2,114	2,149	3,246
$75,000 under $100,000	1,898	163,989	1,563	87,037	1,351	13,808	256	1,928	1,761	2,462	1,586	2,721
$100,000 under $150,000	2,465	301,674	2,185	189,482	2,075	29,489	335	2,775	2,388	3,789	2,152	3,942
$150,000 under $200,000	1,707	292,415	1,687	201,841	1,415	27,720	284	2,668	1,590	3,582	1,590	3,591
$200,000 under $250,000	1,369	306,451	1,280	206,740	1,225	27,686	269	3,341	1,285	3,614	1,239	4,239
$250,000 under $500,000	3,751	1,339,087	3,651	1,013,109	3,338	92,852	838	11,588	3,536	16,169	3,488	13,841
$500,000 under $1,000,000	2,198	1,539,790	2,188	1,255,850	2,069	90,379	592	9,434	2,127	16,954	2,063	13,148
$1,000,000 under $5,000,000	1,555	2,933,017	1,554	2,558,440	1,485	120,657	525	12,721	1,500	29,043	1,450	12,073
$5,000,000 or more	163	1,685,188	163	1,586,141	160	34,716	66	2,905	155	6,154	147	2,687
Receipts not reported	(1)	-	-	-	-	-	-	-	(1)	(1)	-	-
Retail Trade												
Total	186,309	20,985,097	183,245	15,304,742	140,166	1,661,883	28,186	208,799	172,806	288,375	162,524	245,048
Under $5,000	6,376	18,249	5,268	8,879	1,567	674	374	154	3,950	419	2,723	459
$5,000 under $10,000	8,389	63,550	7,885	34,890	3,190	2,598	491	528	6,163	1,231	5,401	1,543
$10,000 under $15,000	9,065	113,569	8,716	65,417	4,424	5,241	901	1,586	7,661	2,448	6,582	2,556
$15,000 under $20,000	8,331	145,474	8,096	88,484	4,404	6,818	667	1,451	7,276	2,920	6,379	3,248
$20,000 under $25,000	8,411	189,111	8,239	115,371	5,008	11,060	555	1,442	7,633	3,830	7,056	3,824
$25,000 under $30,000	8,582	235,708	8,537	146,867	5,435	14,434	1,032	3,448	7,901	5,002	7,374	4,819
$30,000 under $40,000	16,466	575,960	16,252	365,831	10,732	35,736	1,740	6,990	15,254	10,799	14,235	10,665
$40,000 under $50,000	14,089	632,645	14,032	411,856	10,377	43,955	1,843	9,027	13,290	12,300	12,292	10,189
$50,000 under $75,000	27,576	1,708,488	27,394	1,154,871	21,942	119,365	4,014	23,753	26,482	28,127	25,174	25,834
$75,000 under $100,000	19,730	1,715,606	19,633	1,176,374	16,932	133,333	3,206	22,293	18,949	26,993	18,306	23,594
$100,000 under $150,000	22,544	2,751,897	22,486	1,954,251	20,854	218,252	4,218	32,253	21,922	41,575	21,391	33,823
$150,000 under $200,000	12,327	2,126,123	12,308	1,540,668	11,538	166,336	2,511	21,533	12,189	31,460	11,820	25,467
$200,000 under $250,000	7,288	1,621,069	7,283	1,192,746	7,001	134,039	1,595	15,928	7,190	21,944	7,051	17,303
$250,000 under $500,000	12,307	4,212,106	12,290	3,170,171	11,995	370,976	3,277	37,125	12,131	52,667	12,002	43,161
$500,000 under $1,000,000	3,575	2,419,304	3,574	1,887,572	3,525	203,114	1,204	17,936	3,551	26,066	3,508	21,442
$1,000,000 under $5,000,000	1,216	2,069,483	1,215	1,671,803	1,204	165,099	535	12,215	1,206	17,780	1,193	14,711
$5,000,000 or more	37	386,755	37	318,691	37	30,790	22	1,119	37	2,805	36	2,404
Receipts not reported	(1)	-	-	-	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)

Footnote at end of table. See text for explanatory statements and "Description of the Sample and Limitations of the Data."

ACTIVE PARTNERSHIPS

Table 15.—FREQUENCIES AND AMOUNTS OF BUSINESS RECEIPTS AND SELECTED DEDUCTIONS, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

Industry and size of business receipts	Number of partnerships with and without net profit reporting, and amount of—Continued											
	Business receipts		Cost of goods sold		Salaries and wages		Payments to partners		Taxes		Depreciation	
	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
WHOLESALE AND RETAIL TRADE—Continued												
Retail Trade—Continued												
Grocery stores, meat, fish, fruit, and vegetable markets												
Total	31,838	5,108,706	31,577	4,215,845	22,205	262,317	4,510	31,672	29,690	50,710	27,951	47,373
Under $5,000	722	1,904	567	1,183	(1)	(1)			449	55	371	52
$5,000 under $10,000	996	7,590	957	5,707	371	300	234	253	801	113	645	286
$10,000 under $15,000	1,016	13,344	1,016	10,728	313	190			860	209	684	295
$15,000 under $20,000	1,153	20,044	1,133	15,892	528	420			1,016	277	860	322
$20,000 under $25,000	977	21,961	977	16,970	371	470	259	703	879	309	743	415
$25,000 under $30,000	906	25,140	899	20,996	435	475			806	275	728	547
$30,000 under $40,000	2,511	87,412	2,491	70,684	943	1,508	352	1,279	2,198	988	1,978	1,015
$40,000 under $50,000	1,744	78,278	1,744	62,790	865	1,948	137	405	1,646	796	1,431	740
$50,000 under $75,000	4,522	279,772	4,502	227,932	2,723	6,065	353	1,643	4,307	2,734	3,935	3,159
$75,000 under $100,000	3,440	301,133	3,440	248,984	2,502	8,497	469	2,712	3,264	2,504	3,088	2,774
$100,000 under $150,000	4,583	559,979	4,583	460,347	4,016	19,832	708	4,436	4,388	6,042	4,349	5,086
$150,000 under $200,000	2,579	444,415	2,579	371,741	2,403	18,432	489	3,468	2,521	4,140	2,521	4,178
$200,000 under $250,000	1,786	399,908	1,786	330,663	1,736	19,585	312	2,772	1,737	4,274	1,731	3,581
$250,000 under $500,000	3,302	1,135,367	3,302	937,542	3,242	64,456	771	7,261	3,228	12,260	3,224	9,810
$500,000 under $1,000,000	1,148	780,907	1,148	645,152	1,132	49,851	274	3,404	1,138	7,662	1,139	6,902
$1,000,000 under $5,000,000	443	756,199	443	623,522	439	55,377	148	3,194	442	6,797	437	6,549
$5,000,000 or more	10	195,353	10	165,012	10	14,818	4	142	10	1,275	9	1,554
Receipts not reported	(1)	-	-	-	-	-	-	-	-	-	(1)	(1)
General merchandise												
Total	11,176	1,195,389	10,954	864,152	7,880	101,128	2,375	15,097	10,154	16,708	9,305	18,625
Under $5,000	1,055	2,200	1,016	1,874	(1)	(1)			664	51	547	212
$5,000 under $10,000	513	3,899	454	2,389	195	254	313	702	396	94	332	271
$10,000 under $15,000	410	5,236	391	3,973	(1)	(1)			371	155	293	164
$15,000 under $20,000	645	11,307	606	7,645	313	409			528	362	430	442
$20,000 under $25,000	528	11,929	528	9,116	274	319	(1)	(1)	489	199	430	256
$25,000 under $30,000	454	12,266	454	8,714	313	544	181	405	415	237	376	273
$30,000 under $40,000	963	33,358	944	23,154	612	1,813	195	661	924	521	748	878
$40,000 under $50,000	650	29,500	650	21,858	533	1,367	195	881	650	399	586	259
$50,000 under $75,000	1,724	105,466	1,705	76,229	1,392	6,108	337	1,506	1,568	1,533	1,607	1,558
$75,000 under $100,000	977	84,907	957	59,381	860	6,796	176	1,014	899	1,146	899	1,059
$100,000 under $150,000	1,335	159,509	1,335	115,220	1,257	14,004	313	2,130	1,315	1,895	1,198	2,863
$150,000 under $200,000	529	91,499	529	67,207	450	6,071	(1)	(1)	529	1,250	490	1,850
$200,000 under $250,000	397	88,189	397	64,588	396	6,837	139	1,216	392	1,441	387	1,337
$250,000 under $500,000	690	235,755	684	169,668	670	23,823	263	2,800	690	3,274	660	2,880
$500,000 under $1,000,000	217	144,259	215	104,485	213	14,098	88	1,659	216	2,151	214	2,415
$1,000,000 under $5,000,000	84	145,972	84	106,974	84	16,456	33	1,162	83	1,850	83	1,751
$5,000,000 or more	5	30,138	5	21,677	5	1,880	5	252	5	150	5	151
Receipts not reported	(1)	-	-	-	-	-	-	-	(1)	(1)	(1)	(1)
Apparel and accessories												
Total	14,894	1,387,217	14,698	920,603	11,633	135,248	3,655	26,752	13,756	19,376	12,804	14,478
Under $5,000	801	1,783	664	1,082	352	258			508	72	430	79
$5,000 under $10,000	822	6,067	783	3,887			372	812	568	85	567	122
$10,000 under $15,000	899	11,533	899	7,797	469	601			664	219	664	211
$15,000 under $20,000	552	9,323	552	6,255	376	391			493	169	337	106
$20,000 under $25,000	669	15,131	669	10,262	469	925	(1)	(1)	611	172	586	184
$25,000 under $30,000	840	22,951	840	15,009	528	1,395	274	767	801	338	743	344
$30,000 under $40,000	1,173	41,013	1,173	28,161	860	2,430	254	831	1,115	515	1,017	614
$40,000 under $50,000	1,295	58,045	1,275	37,049	1,119	3,876	357	1,860	1,275	844	1,138	848
$50,000 under $75,000	1,935	120,739	1,935	82,748	1,721	7,643	645	4,498	1,877	1,848	1,701	1,124
$75,000 under $100,000	1,642	145,334	1,642	97,535	1,564	11,156	411	2,988	1,623	2,011	1,506	1,540
$100,000 under $150,000	1,806	224,432	1,806	150,775	1,767	19,640	391	3,247	1,767	3,586	1,727	1,839
$150,000 under $200,000	962	163,685	962	110,071	923	14,182	357	3,463	962	1,976	923	1,779
$200,000 under $250,000	486	107,144	486	70,226	486	11,245	111	1,411	486	1,438	481	974
$250,000 under $500,000	795	266,547	795	172,880	785	33,710	256	4,241	790	3,678	770	3,000
$500,000 under $1,000,000	168	113,822	168	73,453	166	16,463	61	1,460	168	1,469	166	1,031
$1,000,000 under $5,000,000	48	73,650	48	48,826	47	10,351	23	720	47	877	47	633
$5,000,000 or more	1	6,018	1	4,587	1	982	1	25	1	79	1	50
Receipts not reported	(1)	-	-	-	-	-	-	-	-	-	-	-
Furniture, home furnishings, and equipment												
Total	13,911	1,321,096	13,635	862,044	10,046	129,107	2,847	26,015	12,737	19,756	11,767	15,884
Under $5,000	1,270	3,450	1,211	2,133	332	137			801	62	567	134
$5,000 under $10,000	958	7,213	899	3,561	274	330	372	944	664	116	664	152
$10,000 under $15,000	743	9,391	684	5,131	391	685			645	129	508	187
$15,000 under $20,000	645	11,464	606	5,778	274	434			567	199	528	259
$20,000 under $25,000	747	16,967	728	9,182	450	1,356	195	777	708	263	591	263
$25,000 under $30,000	684	18,646	664	10,007	430	1,052			684	522	625	427
$30,000 under $40,000	1,017	35,412	997	19,815	723	2,161	449	2,472	899	638	782	657
$40,000 under $50,000	703	31,565	703	19,611	508	2,031			664	627	625	432
$50,000 under $75,000	1,700	105,403	1,700	64,436	1,524	9,067	449	3,671	1,700	2,006	1,641	1,744
$75,000 under $100,000	1,489	126,438	1,489	82,934	1,294	9,928	313	2,553	1,430	1,769	1,430	1,731
$100,000 under $150,000	1,334	163,771	1,333	106,497	1,251	14,600	298	3,450	1,314	2,560	1,275	2,150
$150,000 under $200,000	982	170,481	982	116,515	962	14,455	215	2,201	962	2,350	884	1,712
$200,000 under $250,000	476	106,445	476	69,674	466	11,097	169	2,420	466	1,434	461	1,040
$250,000 under $500,000	899	304,154	899	202,837	884	35,676	286	4,896	894	4,556	889	3,303
$500,000 under $1,000,000	228	151,657	228	103,305	228	18,621	87	2,091	225	1,885	222	1,288
$1,000,000 under $5,000,000	36	58,639	36	40,628	35	7,438	14	540	36	633	36	393
$5,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-
Receipts not reported	97	-	-	-	(1)	(1)	-	-	(1)	(1)	(1)	(1)

Footnote at end of table. See text for explanatory statements and "Description of the Sample and Limitations of the Data."

ACTIVE PARTNERSHIPS

Table 15.—FREQUENCIES AND AMOUNTS OF BUSINESS RECEIPTS AND SELECTED DEDUCTIONS, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

Industry and size of business receipts	Number of partnerships with net profit reporting, and amount of—Continued											
	Business receipts		Cost of goods sold		Salaries and wages		Payments to partners		Taxes		Depreciation	
	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)
WHOLESALE AND RETAIL TRADE—Continued	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
Retail Trade—Continued												
Grocery stores, meat, fish, fruit, and vegetable markets												
Total	27,988	4,696,117	27,729	3,862,568	19,419	236,729	3,246	24,778	26,222	46,611	24,666	42,184
Under $5,000	391	1,156	234	570	(1)	(1)	(1)	(1)	254	35	(1)	(1)
$5,000 under $10,000	703	5,379	664	3,797	195	120	(1)	(1)	547	78	410	105
$10,000 under $15,000	723	9,405	723	7,361	(1)	(1)	-	-	567	102	449	137
$15,000 under $20,000	918	16,181	899	12,262	371	256	162	419	840	219	664	264
$20,000 under $25,000	762	17,190	762	13,138	234	342			684	253	586	328
$25,000 under $30,000	728	20,340	723	16,626	337	292	293	1,086	630	197	591	247
$30,000 under $40,000	2,159	75,177	2,140	60,116	728	959			1,866	820	1,705	763
$40,000 under $50,000	1,588	71,510	1,588	56,818	767	1,613			1,490	737	1,295	684
$50,000 under $75,000	4,130	255,223	4,110	206,229	2,370	5,052	234	1,085	3,915	2,575	3,583	2,840
$75,000 under $100,000	3,069	268,237	3,069	220,342	2,209	7,031	274	1,741	2,912	2,179	2,756	2,364
$100,000 under $150,000	4,251	520,409	4,251	425,843	3,722	17,961	533	3,407	4,095	5,746	4,036	4,725
$150,000 under $200,000	2,384	410,703	2,384	342,520	2,208	15,901	391	2,843	2,325	3,827	2,345	3,847
$200,000 under $250,000	1,623	363,826	1,623	299,869	1,579	17,711	223	1,857	1,594	3,923	1,579	3,091
$250,000 under $500,000	3,080	1,057,004	3,080	871,208	3,024	59,283	671	6,403	3,034	11,329	3,025	9,191
$500,000 under $1,000,000	1,065	723,445	1,065	596,343	1,050	45,847	234	2,965	1,056	7,221	1,058	6,266
$1,000,000 under $5,000,000	404	685,579	404	564,514	400	49,407	129	2,782	403	6,095	399	5,761
$5,000,000 or more	10	195,353	10	165,012	10	14,818	4	142	10	1,275	(1)	(1)
Receipts not reported	-	-	-	-	-	-	-	-	-	-	-	-
General merchandise												
Total	8,849	1,065,726	8,666	766,627	6,494	86,771	1,647	10,744	8,176	14,343	7,616	15,425
Under $5,000	313	746	274	392	196	181	-	-	195	13	332	95
$5,000 under $10,000	313	2,410	274	1,319			(1)	(1)	234	36		
$10,000 under $15,000	215	2,799	195	1,968			(1)	(1)	195	100	(1)	(1)
$15,000 under $20,000	508	8,853	489	5,739	195	221	(1)	(1)	410	307	352	327
$20,000 under $25,000	391	8,813	391	6,200	195	237	(1)	(1)	352	136	313	180
$25,000 under $30,000	376	10,131	376	7,275	254	342	122	235	357	180	298	211
$30,000 under $40,000	884	30,542	865	21,136	533	1,438	312	1,206	845	486	708	842
$40,000 under $50,000	567	25,719	567	18,999	469	1,224			567	343	508	209
$50,000 under $75,000	1,510	92,332	1,490	65,589	1,177	5,212	220	938	1,353	1,294	1,431	1,423
$75,000 under $100,000	860	74,842	840	51,665	743	5,711	(1)	(1)	782	940	801	950
$100,000 under $150,000	1,178	139,841	1,178	100,686	1,100	11,240	215	1,342	1,159	1,513	1,061	2,601
$150,000 under $200,000	489	84,729	489	63,128	410	5,034	(1)	(1)	489	1,102	449	1,287
$200,000 under $250,000	363	80,616	363	58,468	362	6,313	134	1,178	358	1,328	353	1,160
$250,000 under $500,000	601	207,575	595	148,395	582	20,106	199	1,997	601	2,921	577	2,597
$500,000 under $1,000,000	198	130,752	197	94,834	195	12,410	76	1,224	197	1,789	195	2,062
$1,000,000 under $5,000,000	78	134,888	78	99,157	78	15,222	31	1,133	77	1,705	77	1,249
$5,000,000 or more	5	30,138	5	21,677	5	1,880	5	252	5	150	5	151
Receipts not reported	-	-	-	-	-	-	-	-	-	-	-	-
Apparel and accessories												
Total	12,035	1,256,849	11,877	825,538	9,652	120,893	2,653	21,021	11,247	17,090	10,432	12,595
Under $5,000	274	692	(1)	(1)	(1)	(1)			(1)	(1)	(1)	(1)
$5,000 under $10,000	489	3,631	449	1,810	(1)	(1)			313	36	332	74
$10,000 under $15,000	567	7,282	567	4,382	274	218	201	442	371	126	332	99
$15,000 under $20,000	357	5,912	357	3,716	200	237			318	104	220	81
$20,000 under $25,000	533	12,134	533	8,103	352	648			493	151	449	110
$25,000 under $30,000	625	17,235	625	10,752	313	679	195	510	586	208	547	272
$30,000 under $40,000	939	32,775	939	21,222	645	1,740	(1)	(1)	880	373	802	495
$40,000 under $50,000	1,119	50,049	1,099	31,283	962	3,423	239	1,108	1,099	736	962	701
$50,000 under $75,000	1,603	100,586	1,603	68,404	1,427	5,660	489	3,568	1,584	1,466	1,447	828
$75,000 under $100,000	1,564	138,446	1,564	92,450	1,486	10,401	392	2,890	1,545	1,932	1,427	1,419
$100,000 under $150,000	1,708	213,017	1,708	142,262	1,669	18,254	352	2,821	1,669	3,127	1,630	1,770
$150,000 under $200,000	845	144,104	845	95,833	806	12,097	259	2,655	845	1,780	806	1,483
$200,000 under $250,000	471	103,766	471	67,888	471	10,901	101	1,223	471	1,419	466	968
$250,000 under $500,000	744	250,783	744	161,999	735	31,622	217	3,598	740	3,443	720	2,752
$500,000 under $1,000,000	152	102,876	152	66,141	150	14,472	49	1,193	152	1,309	150	946
$1,000,000 under $5,000,000	44	67,543	44	44,416	43	9,477	21	680	43	795	43	541
$5,000,000 or more	1	6,018	1	4,587	1	982	1	25	1	79	1	50
Receipts not reported	-	-	-	-	-	-	-	-	-	-	-	-
Furniture, home furnishings, and equipment												
Total	11,156	1,180,652	10,939	765,019	8,205	112,258	1,818	18,873	10,315	17,183	9,681	14,188
Under $5,000	567	1,898	528	915	195	163			293	17	215	26
$5,000 under $10,000	587	4,367	567	1,910					430	59	391	91
$10,000 under $15,000	469	5,959	410	2,625	215	368	235	873	410	83	293	111
$15,000 under $20,000	489	8,682	449	4,054	(1)	(1)			430	140	391	169
$20,000 under $25,000	591	13,430	572	6,878	332	1,007			552	208	474	218
$25,000 under $30,000	606	16,521	586	8,540	352	755			606	430	547	383
$30,000 under $40,000	880	30,609	860	16,557	586	1,783	215	1,172	762	458	684	560
$40,000 under $50,000	586	26,085	586	15,015	410	1,681			547	483	547	380
$50,000 under $75,000	1,563	96,858	1,563	58,402	1,387	8,310	352	2,893	1,563	1,871	1,524	1,678
$75,000 under $100,000	1,293	110,144	1,293	71,481	1,136	8,243	(1)	(1)	1,234	1,560	1,254	1,585
$100,000 under $150,000	1,134	138,818	1,134	89,624	1,050	11,137	220	2,386	1,114	2,048	1,075	1,809
$150,000 under $200,000	865	149,493	865	102,022	865	11,986	(1)	(1)	865	1,870	787	1,565
$200,000 under $250,000	441	98,848	441	64,526	431	10,112	154	2,234	431	1,347	426	946
$250,000 under $500,000	849	288,817	849	192,571	835	33,318	266	4,623	845	4,318	840	3,156
$500,000 under $1,000,000	203	136,226	203	92,481	203	16,370	72	1,733	200	1,705	200	1,149
$1,000,000 under $5,000,000	33	53,897	33	37,418	32	6,762	11	455	33	586	33	362
$5,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-
Receipts not reported	-	-	-	-	-	-	-	-	-	-	-	-

Footnote at end of table. See text for explanatory statements and "Description of the Sample and Limitations of the Data."

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ACTIVE PARTNERSHIPS

Table 15.—FREQUENCIES AND AMOUNTS OF BUSINESS RECEIPTS AND SELECTED DEDUCTIONS, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

Industry and size of business receipts	Number of partnerships with and without net profit reporting, and amount of—Continued											
	Business receipts		Cost of goods sold		Salaries and wages		Payments to partners		Taxes		Depreciation	
	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
WHOLESALE AND RETAIL TRADE—Continued												
Retail Trade—Continued												
Automotive dealers												
Total	15,998	3,543,546	15,648	2,941,154	12,162	202,833	4,282	36,795	14,269	26,076	12,746	21,013
Under $5,000	978	2,416	803	1,650	(1)	(1)			587	62	392	68
$5,000 under $10,000	703	5,122	645	3,484	215	211	352	968	547	97	352	277
$10,000 under $15,000	781	9,989	762	6,526	332	330			489	137	410	104
$15,000 under $20,000	489	8,450	489	5,693	274	348			372	112	314	72
$20,000 under $25,000	391	8,608	391	5,892	274	456			332	93	293	136
$25,000 under $30,000	572	15,708	572	11,779	279	582	260	954	513	213	415	280
$30,000 under $40,000	860	30,423	801	20,321	606	2,076			743	363	703	396
$40,000 under $50,000	762	34,820	743	24,522	586	1,718			586	353	489	278
$50,000 under $75,000	1,641	102,214	1,641	72,573	1,192	6,154	274	1,446	1,505	1,373	1,270	1,290
$75,000 under $100,000	1,133	99,464	1,133	72,888	899	6,283	195	1,579	997	1,215	918	987
$100,000 under $150,000	1,624	201,668	1,624	154,325	1,565	13,478	568	4,253	1,604	1,979	1,487	1,965
$150,000 under $200,000	1,043	180,312	1,023	142,837	920	10,524	412	3,620	984	1,893	964	1,571
$200,000 under $250,000	945	211,469	945	174,126	880	11,291	367	2,593	940	1,707	836	1,313
$250,000 under $500,000	2,469	888,100	2,469	748,946	2,424	48,171	990	8,711	2,449	6,444	2,341	4,676
$500,000 under $1,000,000	1,107	768,550	1,107	657,228	1,099	42,336	563	6,673	1,101	4,561	1,070	3,444
$1,000,000 under $5,000,000	483	860,360	483	737,437	481	52,156	289	5,612	482	4,855	474	3,833
$5,000,000 or more	17	115,873	17	100,927	17	6,610	11	368	17	613	17	317
Receipts not reported	(1)	-	-	-	1	63	(1)	(1)	(1)	(1)	(1)	(1)
Gasoline service stations												
Total	30,559	2,371,901	30,149	1,822,729	23,032	146,143	5,221	26,583	27,391	31,384	26,212	20,498
Under $5,000	939	2,991	782	2,054	410	141			469	42	430	51
$5,000 under $10,000	1,373	10,013	1,334	7,527	767	370	801	1,149	904	101	923	139
$10,000 under $15,000	1,568	19,347	1,490	14,391	938	935			1,256	172	1,114	273
$15,000 under $20,000	1,348	23,656	1,309	18,117	821	1,183			1,133	254	977	342
$20,000 under $25,000	1,387	31,239	1,368	24,058	762	995	215	384	1,133	321	1,133	275
$25,000 under $30,000	1,065	29,233	1,046	22,031	635	1,035	220	686	870	310	889	289
$30,000 under $40,000	2,761	96,480	2,722	73,854	1,823	3,602	410	1,647	2,448	1,063	2,409	941
$40,000 under $50,000	2,424	107,336	2,424	82,645	1,505	3,940	470	2,131	2,189	1,585	2,053	956
$50,000 under $75,000	5,805	362,170	5,785	280,647	4,608	15,657	943	4,944	5,472	3,101	5,140	3,119
$75,000 under $100,000	4,168	363,288	4,168	277,004	3,596	20,066	821	5,007	3,992	4,689	3,836	2,694
$100,000 under $150,000	4,427	533,572	4,427	406,071	4,056	36,386	801	5,674	4,232	7,297	4,134	4,400
$150,000 under $200,000	1,764	303,168	1,764	234,129	1,646	21,352	293	2,515	1,744	4,546	1,666	2,197
$200,000 under $250,000	732	161,661	732	126,240	702	11,789	118	882	722	1,900	716	1,387
$250,000 under $500,000	682	224,376	682	173,338	652	19,848	111	1,254	672	3,712	657	2,091
$500,000 under $1,000,000	90	58,785	90	45,064	85	5,063	10	143	90	1,593	89	801
$1,000,000 under $5,000,000	26	44,586	26	35,559	26	3,781	8	167	26	663	26	542
$5,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-
Receipts not reported	97	-	-	-	-	-	-	-	(1)	(1)	(1)	(1)
Eating and drinking places												
Total	45,164	2,348,716	44,295	1,196,401	35,760	411,540	6,015	30,258	42,739	69,555	39,568	65,149
Under $5,000	3,166	8,733	2,776	4,580	1,700	773	274	115	2,425	355	1,700	534
$5,000 under $10,000	3,896	29,382	3,778	16,094	2,235	2,593	371	389	3,290	1,129	2,855	1,224
$10,000 under $15,000	4,325	53,591	4,188	29,163	2,678	4,513	586	951	3,933	1,513	3,425	1,889
$15,000 under $20,000	3,069	52,964	3,069	30,133	2,247	5,278	352	824	2,952	1,668	2,619	1,721
$20,000 under $25,000	3,693	82,793	3,635	45,440	2,643	8,252	430	1,201	3,517	2,624	3,298	2,515
$25,000 under $30,000	3,561	97,723	3,542	53,323	2,760	10,498	449	1,574	3,464	2,919	3,229	2,687
$30,000 under $40,000	5,327	187,876	5,327	101,947	4,428	20,941	586	2,761	5,169	6,100	4,936	5,721
$40,000 under $50,000	3,659	164,524	3,659	87,135	3,268	20,785	332	2,702	3,620	5,416	3,464	4,242
$50,000 under $75,000	6,125	373,308	6,066	195,168	5,754	57,159	1,002	5,699	6,027	10,932	5,930	10,053
$75,000 under $100,000	3,304	284,874	3,285	145,917	3,167	51,914	567	3,600	3,265	8,922	3,089	7,561
$100,000 under $150,000	2,277	275,642	2,237	137,701	2,218	54,539	489	3,515	2,277	8,319	2,218	7,540
$150,000 under $200,000	1,291	221,146	1,273	110,564	1,254	45,583	293	2,884	1,291	6,434	1,273	5,721
$200,000 under $250,000	481	106,468	476	50,418	461	24,774	80	938	481	3,086	471	3,359
$250,000 under $500,000	801	262,999	796	126,469	762	63,962	153	1,976	801	6,463	786	6,872
$500,000 under $1,000,000	158	102,531	158	44,530	154	27,720	39	780	158	2,644	148	2,539
$1,000,000 under $5,000,000	31	44,162	30	17,819	31	12,256	12	349	30	1,028	29	947
$5,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-
Receipts not reported	196	-	-	-	-	-	-	-	(1)	(1)	(1)	(1)
Other retail trade												
Total	63,902	6,144,140	62,466	4,348,574	46,849	519,071	13,602	94,696	58,381	93,589	54,681	83,853
Under $5,000	5,714	12,280	5,246	8,169	1,467	965	510	313	3,616	374	2,703	643
$5,000 under $10,000	3,799	28,539	3,503	16,756	1,604	1,771	374	687	2,860	636	2,370	886
$10,000 under $15,000	3,411	42,284	3,314	24,353	1,998	2,786	568	1,219	2,981	996	2,549	1,115
$15,000 under $20,000	2,938	51,838	2,802	30,240	1,452	2,576	490	1,429	2,509	880	2,273	1,212
$20,000 under $25,000	2,448	54,792	2,351	34,251	1,569	3,768	336	1,002	2,130	946	2,056	1,257
$25,000 under $30,000	2,387	65,878	2,370	41,521	1,529	4,291	418	1,492	2,155	1,334	1,998	1,581
$30,000 under $40,000	4,970	172,288	4,870	109,045	3,302	11,904	861	3,899	4,596	3,100	4,342	3,116
$40,000 under $50,000	4,694	211,506	4,656	136,238	3,504	16,486	959	4,751	4,422	3,888	4,150	3,908
$50,000 under $75,000	8,033	501,588	7,926	327,627	6,664	38,720	2,116	13,197	7,875	9,340	7,462	9,191
$75,000 under $100,000	5,822	507,047	5,766	338,341	5,022	39,697	1,525	11,295	5,687	8,412	5,533	8,593
$100,000 under $150,000	7,565	926,442	7,547	647,044	7,077	76,234	1,920	16,269	7,353	14,816	7,216	12,067
$150,000 under $200,000	4,531	784,996	4,530	557,410	4,293	64,901	1,316	11,355	4,532	12,600	4,395	10,156
$200,000 under $250,000	2,707	599,042	2,707	432,801	2,572	52,035	707	7,511	2,666	8,554	2,647	6,806
$250,000 under $500,000	3,881	1,310,467	3,876	972,551	3,771	121,001	1,121	12,994	3,773	17,576	3,820	15,143
$500,000 under $1,000,000	820	547,975	820	416,082	808	51,723	304	5,155	814	6,543	813	5,546
$1,000,000 under $5,000,000	176	275,815	176	219,222	172	22,940	74	1,744	170	2,824	171	2,153
$5,000,000 or more	6	51,363	6	36,923	6	7,249	3	384	6	731	6	377
Receipts not reported	550	-	-	-	39	24	-	-	236	39	177	103

Footnote at end of table. See text for explanatory statements and "Description of the Sample and Limitations of the Data."

ACTIVE PARTNERSHIPS

Table 15.—FREQUENCIES AND AMOUNTS OF BUSINESS RECEIPTS AND SELECTED DEDUCTIONS, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

Industry and size of business receipts	Number of partnerships with net profit reporting, and amount of—Continued											
	Business receipts		Cost of goods sold		Salaries and wages		Payments to partners		Taxes		Depreciation	
	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)
	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
WHOLESALE AND RETAIL TRADE—Continued												
Retail Trade—Continued												
Automotive dealers												
Total	12,041	3,003,355	11,807	2,481,466	9,346	168,864	2,753	25,054	10,825	21,507	9,811	17,105
Under $5,000	410	1,139	274	545					215	20		
$5,000 under $10,000	332	2,447	293	1,398	372	362			254	34	293	62
$10,000 under $15,000	449	5,655	449	3,177					274	103	215	68
$15,000 under $20,000	314	5,369	314	3,292			275	932	235	62	216	40
$20,000 under $25,000	313	6,871	313	4,387	215	342			254	68	215	110
$25,000 under $30,000	410	11,278	410	7,973	(1)	(1)			352	185	293	226
$30,000 under $40,000	645	22,667	586	13,713	430	1,399			567	248	528	303
$40,000 under $50,000	645	29,418	645	21,049	489	1,201			489	314	410	229
$50,000 under $75,000	1,387	86,622	1,387	61,137	997	4,814	195	834	1,270	1,097	1,036	993
$75,000 under $100,000	997	87,159	997	62,777	782	5,461	(1)	(1)	879	1,096	821	810
$100,000 under $150,000	1,194	147,193	1,194	108,007	1,155	10,548	333	2,355	1,174	1,521	1,135	1,412
$150,000 under $200,000	691	120,730	691	96,574	588	5,256	139	1,028	632	1,149	632	1,052
$200,000 under $250,000	760	171,267	760	139,986	701	8,753	222	1,473	755	1,354	676	1,115
$250,000 under $500,000	2,091	753,834	2,091	630,369	2,047	40,821	722	6,547	2,077	5,380	1,978	3,950
$500,000 under $1,000,000	946	658,496	946	560,813	938	36,242	446	5,243	941	3,906	914	2,951
$1,000,000 under $5,000,000	442	789,327	442	675,777	440	47,298	255	5,014	441	4,394	433	3,506
$5,000,000 or more	15	103,883	15	90,492	15	5,861	9	316	15	570	15	272
Receipts not reported	(1)	-	-	-	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Gasoline service stations												
Total	25,205	2,130,179	24,870	1,629,690	19,005	127,638	2,711	14,904	22,825	28,414	21,958	18,060
Under $5,000	470	1,514	332	810	(1)	(1)			215	22	195	40
$5,000 under $10,000	860	6,251	821	4,302	449	211	196	203	528	46	547	52
$10,000 under $15,000	943	11,625	884	8,223	449	257			747	103	723	178
$15,000 under $20,000	997	17,471	957	12,942	567	870			821	161	684	244
$20,000 under $25,000	918	20,775	899	14,989	449	455	274	705	743	161	743	208
$25,000 under $30,000	787	21,486	767	15,764	454	708			630	247	650	171
$30,000 under $40,000	2,058	71,870	2,038	53,679	1,276	2,084			1,862	745	1,843	719
$40,000 under $50,000	2,092	92,718	2,092	71,016	1,270	3,046	235	870	1,916	1,398	1,760	839
$50,000 under $75,000	5,077	317,970	5,077	246,215	3,997	12,598	489	2,118	4,745	2,694	4,510	2,665
$75,000 under $100,000	3,738	325,470	3,738	246,984	3,225	16,900	547	3,483	3,562	4,100	3,445	2,455
$100,000 under $150,000	4,192	505,384	4,192	384,436	3,821	33,643	606	4,249	4,017	6,877	3,919	3,995
$150,000 under $200,000	1,646	283,251	1,646	219,038	1,529	19,365	(1)	(1)	1,627	4,303	1,549	2,030
$200,000 under $250,000	683	150,961	683	117,204	653	11,023	94	640	673	1,824	667	1,287
$250,000 under $500,000	636	207,814	636	159,984	607	18,218	80	938	631	3,533	616	1,906
$500,000 under $1,000,000	86	55,561	86	42,424	81	4,736	8	128	86	1,569	85	775
$1,000,000 under $5,000,000	22	40,058	22	31,680	22	3,484	6	104	22	631	22	496
$5,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-
Receipts not reported	-	-	-	-	-	-	-	-	-	-	-	-
Eating and drinking places												
Total	37,048	2,068,120	36,435	1,052,374	29,043	346,175	3,613	18,455	35,173	59,739	32,853	52,753
Under $5,000	1,661	5,145	1,410	2,370	743	293	293	214	1,154	189	782	155
$5,000 under $10,000	2,542	19,396	2,484	10,308	1,155	957			2,015	564	1,878	612
$10,000 under $15,000	3,328	41,170	3,191	21,782	1,916	2,816	293	439	3,093	1,157	2,644	1,161
$15,000 under $20,000	2,365	40,837	2,365	22,944	1,661	3,091	352	877	2,248	1,292	2,033	1,180
$20,000 under $25,000	3,009	67,491	2,970	36,616	2,037	5,340			2,892	2,178	2,672	1,858
$25,000 under $30,000	3,170	86,741	3,170	47,591	2,408	8,330	313	919	3,092	2,596	2,877	2,259
$30,000 under $40,000	4,735	167,299	4,735	90,050	3,895	17,297	352	1,594	4,617	5,297	4,345	4,659
$40,000 under $50,000	3,365	151,614	3,365	80,352	3,014	18,100	215	1,605	3,327	4,957	3,190	3,827
$50,000 under $75,000	5,494	332,776	5,456	175,149	5,123	48,162	607	3,143	5,397	9,561	5,319	8,259
$75,000 under $100,000	2,933	252,401	2,913	130,970	2,796	42,867	410	2,471	2,894	7,573	2,777	5,994
$100,000 under $150,000	2,003	242,574	1,964	120,724	1,944	45,620	352	2,393	2,003	7,102	1,944	6,573
$150,000 under $200,000	1,116	190,909	1,097	95,010	1,078	38,075	(1)	(1)	1,116	5,535	1,097	4,718
$200,000 under $250,000	427	94,355	422	44,502	417	21,768	60	663	427	2,716	422	2,534
$250,000 under $500,000	727	239,117	721	116,194	687	56,833	143	1,602	726	5,599	712	5,790
$500,000 under $1,000,000	142	92,133	142	39,993	138	24,370	35	735	142	2,395	132	2,227
$1,000,000 under $5,000,000	31	44,162	30	17,819	31	12,256	12	349	30	1,028	29	947
$5,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-
Receipts not reported	(1)	-	-	-	-	-	-	-	-	-	-	-
Other retail trade												
Total	51,987	5,584,099	50,922	3,921,460	39,002	462,555	9,745	74,970	48,023	83,488	45,507	72,738
Under $5,000	2,290	5,959	2,040	2,987	413	222	(1)	(1)	1,487	117	964	162
$5,000 under $10,000	2,563	19,669	2,333	10,046	1,019	914	(1)	(1)	1,842	378	1,511	505
$10,000 under $15,000	2,371	29,674	2,297	15,899	1,238	1,324	334	676	2,004	674	1,770	721
$15,000 under $20,000	2,383	42,169	2,266	23,535	1,097	1,729	236	517	1,974	635	1,819	943
$20,000 under $25,000	1,894	42,407	1,799	25,060	1,194	2,689	(1)	(1)	1,663	675	1,604	812
$25,000 under $30,000	1,880	51,976	1,880	32,346	1,141	2,885	182	828	1,648	959	1,571	1,050
$30,000 under $40,000	4,166	145,021	4,089	89,358	2,639	9,036	587	2,654	3,855	2,372	3,620	2,324
$40,000 under $50,000	4,127	185,532	4,090	117,324	2,996	13,667	705	3,384	3,855	3,332	3,620	3,320
$50,000 under $75,000	6,812	426,121	6,708	273,746	5,464	29,557	1,428	9,174	6,655	7,569	6,324	7,148
$75,000 under $100,000	5,276	458,907	5,219	299,705	4,555	36,719	1,154	8,587	5,141	7,613	5,025	8,017
$100,000 under $150,000	6,884	844,661	6,865	582,669	6,393	69,849	1,607	13,300	6,691	13,641	6,591	10,938
$150,000 under $200,000	4,291	742,204	4,291	526,543	4,054	58,622	1,174	10,345	4,290	11,894	4,155	9,485
$200,000 under $250,000	2,520	557,430	2,520	400,303	2,387	47,458	607	6,660	2,481	8,033	2,462	6,202
$250,000 under $500,000	3,579	1,207,162	3,574	889,451	3,478	110,775	979	11,417	3,477	16,144	3,534	13,819
$500,000 under $1,000,000	783	519,815	783	394,543	770	48,667	284	4,715	777	6,172	774	5,066
$1,000,000 under $5,000,000	162	254,029	162	201,022	158	21,193	70	1,698	157	2,546	157	1,849
$5,000,000 or more	6	51,363	6	36,923	6	7,249	3	384	6	731	6	377
Receipts not reported	(1)	-	-	-	-	-	-	-	(1)	(1)	-	-

Footnote at end of table. See text for explanatory statements and "Description of the Sample and Limitations of the Data."

ACTIVE PARTNERSHIPS

Table 15.—FREQUENCIES AND AMOUNTS OF BUSINESS RECEIPTS AND SELECTED DEDUCTIONS, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

Industry and size of business receipts	Number of partnerships with and without net profit reporting, and amount of—Continued											
	Business receipts		Cost of goods sold		Salaries and wages		Payments to partners		Taxes		Depreciation	
	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
WHOLESALE AND RETAIL TRADE—Continued												
Wholesale and Retail Trade Not Allocable												
Total	6,803	1,125,660	6,446	843,784	4,863	88,163	1,361	12,152	6,036	19,970	5,626	14,090
Under $5,000	703	1,369	567	840	254	171			371	31	254	76
$5,000 under $10,000	488	3,423	410	1,817					274	28	313	124
$10,000 under $15,000	371	4,614	352	2,398	254	559			293	73	215	99
$15,000 under $20,000	234	4,179	234	2,447			372	1,270	215	67		
$20,000 under $25,000	234	5,261	215	2,405	240	815			234	220	513	497
$25,000 under $30,000	181	5,006	181	3,325					181	71		
$30,000 under $40,000	533	18,914	493	11,154	357	974			493	386	474	465
$40,000 under $50,000	313	13,612	313	8,383	254	1,112			313	257	293	299
$50,000 under $75,000	552	34,693	533	22,141	489	2,891	254	1,786	533	563	552	805
$75,000 under $100,000	391	33,732	371	21,651	391	3,294			371	581	332	469
$100,000 under $150,000	860	105,503	840	70,201	743	10,488	254	1,857	840	1,455	801	1,655
$150,000 under $200,000	363	63,551	363	46,582	363	4,644	(1)	(1)	363	793	343	720
$200,000 under $250,000	426	93,922	426	72,436	401	5,824	113	1,274	421	1,157	411	1,006
$250,000 under $500,000	707	243,917	702	185,130	680	19,528	158	2,163	692	3,246	682	3,162
$500,000 under $1,000,000	304	208,863	303	161,967	296	17,490	100	1,686	300	3,323	301	2,286
$1,000,000 under $5,000,000	137	232,019	137	186,135	136	18,110	49	1,225	136	4,564	136	2,146
$5,000,000 or more	6	53,082	6	44,772	5	2,263	2	81	6	3,155	6	281
Receipts not reported	139	-	-	-	-	-	-	-	-	-	-	-
FINANCE, INSURANCE, AND REAL ESTATE												
Total	195,447	4,901,991	5,137	219,465	37,964	883,226	10,159	141,699	159,626	427,995	148,890	580,081
Under $5,000	92,130	152,748	899	1,099	4,471	2,775	1,918	2,556	64,594	31,052	59,764	44,281
$5,000 under $10,000	32,458	209,349	471	1,354	3,952	3,868	1,160	2,814	27,194	31,202	26,779	45,427
$10,000 under $15,000	18,486	206,009	431	2,956	4,190	6,764	1,057	3,659	15,806	28,549	15,744	42,055
$15,000 under $20,000	10,486	166,181	313	2,154	3,285	7,313	722	2,813	9,368	21,870	9,115	31,615
$20,000 under $25,000	7,623	157,591	294	3,188	2,799	7,130	607	3,477	6,508	18,654	6,591	26,966
$25,000 under $30,000	5,549	135,260	177	2,121	2,373	8,666	498	2,198	4,966	15,271	4,750	22,268
$30,000 under $40,000	6,915	213,814	470	7,897	3,257	14,833	861	5,882	6,109	21,971	5,645	31,590
$40,000 under $50,000	5,140	209,456	235	6,782	2,623	15,943	477	3,680	4,711	23,682	4,543	31,734
$50,000 under $75,000	6,551	354,427	432	13,272	3,818	32,099	662	6,817	5,961	35,496	5,779	53,250
$75,000 under $100,000	2,956	233,453	353	17,432	1,970	21,456	493	7,854	2,677	19,477	2,591	36,607
$100,000 under $150,000	2,638	290,895	372	29,728	1,727	25,547	471	7,289	2,416	31,133	2,291	48,845
$150,000 under $200,000	1,483	229,681	280	26,056	1,024	26,154	259	5,230	1,304	22,328	1,284	31,658
$200,000 under $250,000	836	164,903	137	19,764	595	19,050	134	3,776	731	13,749	605	19,051
$250,000 under $500,000	1,408	453,434	205	44,725	1,009	55,394	298	9,589	1,192	36,102	1,190	65,072
$500,000 under $1,000,000	422	256,305	51	20,455	356	53,805	137	9,645	387	16,843	348	18,419
$1,000,000 under $5,000,000	291	542,599	13	11,493	259	171,170	158	30,030	266	22,603	254	19,696
$5,000,000 or more	75	925,886	4	8,989	73	411,086	50	34,068	74	33,529	72	9,241
Receipts not reported	12,231	-	-	-	183	173	197	322	5,362	4,484	1,545	2,306
Real Estate Operators (Except Developers) and Lessors												
Total	135,474	2,179,035	269	4,813	20,844	105,993	2,953	13,054	122,976	339,767	126,537	536,365
Under $5,000	63,127	135,534			3,122	1,132	998	787	54,797	27,202	56,188	42,838
$5,000 under $10,000	26,203	179,043			2,737	1,644	651	1,131	23,505	29,441	24,600	43,977
$10,000 under $15,000	14,043	164,526			2,326	1,983	431	895	12,846	26,922	13,574	40,649
$15,000 under $20,000	7,788	129,934	197	555	2,014	2,890	314	544	7,317	20,490	7,587	30,479
$20,000 under $25,000	5,138	110,127			1,427	2,530	195	502	4,610	16,220	5,040	25,290
$25,000 under $30,000	3,687	95,682			1,389	3,489	234	326	3,414	14,297	3,511	21,120
$30,000 under $40,000	3,833	127,100			1,452	3,598	274	548	3,638	20,051	3,618	28,512
$40,000 under $50,000	3,149	133,544	-	-	1,369	4,735	(1)	(1)	2,992	21,532	3,031	29,300
$50,000 under $75,000	3,605	204,193	-	-	1,934	10,986	195	1,829	3,312	31,779	3,527	48,653
$75,000 under $100,000	1,456	117,425			850	5,577	142	934	1,280	16,335	1,436	33,231
$100,000 under $150,000	1,432	162,000			803	10,384	196	2,429	1,313	27,775	1,412	46,824
$150,000 under $200,000	814	133,545			534	11,962	(1)	(1)	677	20,255	813	30,582
$200,000 under $250,000	311	67,019	72	4,258	213	5,195	(1)	(1)	292	11,276	292	17,492
$250,000 under $500,000	706	239,643			457	18,503	65	1,369	608	30,398	696	61,862
$500,000 under $1,000,000	131	80,449			113	12,577	11	251	126	11,372	127	16,310
$1,000,000 under $5,000,000	49	80,998			39	8,132	7	258	42	9,505	47	16,787
$5,000,000 or more	2	18,273	-	-	1	694	-	-	2	2,500	2	805
Receipts not reported	3,339	-	-	-	(1)	(1)	(1)	(1)	2,205	2,417	1,036	1,654
Other Finance, Insurance, and Real Estate												
Total	59,973	2,722,956	4,868	214,652	17,120	777,233	6,206	128,645	36,650	88,228	22,353	43,716
Under $5,000	29,003	17,214	840	1,082	1,349	1,643	920	1,769	9,797	3,850	3,576	1,443
$5,000 under $10,000	6,255	30,306	451	1,349	1,215	2,224	509	1,683	3,689	1,761	2,179	1,450
$10,000 under $15,000	4,443	41,483	372	2,779	1,864	4,781	626	2,764	2,960	1,627	2,170	1,406
$15,000 under $20,000	2,698	36,247	293	2,074	1,271	4,423	408	2,269	2,051	1,380	1,528	1,136
$20,000 under $25,000	2,485	47,464	294	3,188	1,372	4,600	412	2,975	1,898	2,434	1,551	1,676
$25,000 under $30,000	1,862	39,578	177	2,121	984	5,177	264	1,872	1,552	974	1,239	1,148
$30,000 under $40,000	3,082	86,714	431	7,621	1,805	11,235	587	5,334	2,471	1,920	2,027	3,078
$40,000 under $50,000	1,991	75,912	235	6,782	1,254	11,208	379	3,478	1,719	2,150	1,512	2,434
$50,000 under $75,000	2,946	150,234	432	13,272	1,884	21,113	467	4,988	2,649	3,717	2,252	4,597
$75,000 under $100,000	1,500	116,028	333	15,821	1,120	15,879	351	6,920	1,397	3,142	1,155	3,376
$100,000 under $150,000	1,206	128,895	352	29,725	924	15,163	275	4,860	1,103	3,358	879	2,021
$150,000 under $200,000	669	96,136	260	25,704	490	14,192	181	4,328	627	2,073	471	1,076
$200,000 under $250,000	525	97,884	137	19,764	382	13,855	129	3,704	439	2,473	313	1,559
$250,000 under $500,000	702	213,791	200	43,662	552	36,891	233	8,220	584	5,704	494	3,210
$500,000 under $1,000,000	291	175,856	45	19,535	243	41,228	126	9,394	261	5,471	221	2,109
$1,000,000 under $5,000,000	242	461,601	12	11,184	220	163,038	151	29,772	224	13,098	207	2,909
$5,000,000 or more	73	907,613	4	8,989	72	410,442	50	34,068	72	31,029	70	8,436
Receipts not reported	8,892	-	-	-	(1)	(1)	(1)	(1)	3,157	2,067	509	652

Footnote at end of table. See text for explanatory statements and "Description of the Sample and Limitations of the Data."

ACTIVE PARTNERSHIPS

Table 15.—FREQUENCIES AND AMOUNTS OF BUSINESS RECEIPTS AND SELECTED DEDUCTIONS, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

Industry and size of business receipts	Number of partnerships with net profit reporting, and amount of—Continued											
	Business receipts		Cost of goods sold		Salaries and wages		Payments to partners		Taxes		Depreciation	
	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)
	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
WHOLESALE AND RETAIL TRADE—Continued												
Wholesale and Retail Trade Not Allocable												
Total	5,672	1,032,145	5,393	769,994	4,199	79,941	977	9,097	5,139	18,468	4,711	12,417
Under $5,000	332	678	254	370			(1)	(1)	(1)	(1)	(1)	(1)
$5,000 under $10,000	430	2,949	352	1,393	371	530	-	-	254	27	254	107
$10,000 under $15,000	313	3,864	293	1,711			(1)	(1)	254	61		
$15,000 under $20,000	215	3,823	215	2,179			-	-	195	62	508	416
$20,000 under $25,000	215	4,838	195	2,178			(1)	(1)	215	208		
$25,000 under $30,000	(1)	(1)	(1)	(1)	200	608	-	-	161	42	142	147
$30,000 under $40,000	396	14,051	376	8,012	318	910			376	283	376	258
$40,000 under $50,000	254	10,936	254	6,554	195	926	353	2,007	254	219	234	228
$50,000 under $75,000	415	26,369	396	16,404	352	1,610			396	365	415	429
$75,000 under $100,000	371	31,817	352	20,022	371	3,135			352	576	313	455
$100,000 under $150,000	762	93,399	743	60,736	645	9,333	215	1,933	743	1,355	703	1,538
$150,000 under $200,000	343	59,867	343	43,591	343	4,246			343	741	324	683
$200,000 under $250,000	401	88,038	401	67,296	376	5,366	94	1,032	396	1,067	386	912
$250,000 under $500,000	648	221,038	643	166,795	621	17,688	118	1,300	633	3,009	623	2,897
$500,000 under $1,000,000	280	192,457	279	149,344	273	15,641	87	1,513	276	3,026	278	2,021
$1,000,000 under $5,000,000	130	220,443	130	175,806	129	17,685	48	1,208	129	4,260	129	2,045
$5,000,000 or more	6	53,082	6	44,772	5	2,263	2	81	6	3,155	6	281
Receipts not reported	-	-	-	-	-	-	-	-	-	-	-	-
FINANCE, INSURANCE, AND REAL ESTATE												
Total	143,766	4,183,196	4,362	194,248	29,130	802,632	6,981	118,607	111,507	310,048	106.313	346,877
Under $5,000	58,363	106,393	626	698	2,364	873	920	562	38,274	15,380	35,105	20,653
$5,000 under $10,000	26,195	169,029	432	1,221	2,779	2,319	671	1,183	21,637	22,215	21,209	29,403
$10,000 under $15,000	15,420	170,616	353	2,239	3,323	5,343	724	2,306	12,923	21,639	12,883	27,105
$15,000 under $20,000	8,682	137,753	254	1,645	2,471	4,851	519	2,217	7,606	16,750	7,439	20,361
$20,000 under $25,000	6,345	131,462	294	3,188	2,309	5,404	431	1,963	5,287	12,726	5,353	17,671
$25,000 under $30,000	4,704	113,210	(1)	(1)	1,943	6,636	402	1,920	4,179	11,994	4,002	15,137
$30,000 under $40,000	5,878	179,425	431	7,010	2,648	11,856	705	4,155	5,117	17,082	4,733	21,042
$40,000 under $50,000	4,488	183,400	177	4,744	2,345	13,866	419	3,383	4,139	19,405	3,952	21,604
$50,000 under $75,000	5,387	290,385	413	12,031	3,126	26,944	524	5,358	4,917	26,044	4,668	30,543
$75,000 under $100,000	2,609	203,666	334	15,684	1,767	19,922	409	7,261	2,391	15,732	2,249	21,872
$100,000 under $150,000	2,079	227,139	314	23,471	1,389	21,333	332	4,588	1,897	20,292	1,736	24,400
$150,000 under $200,000	1,129	175,674	241	21,482	760	20,725	238	4,975	994	14,135	957	19,339
$200,000 under $250,000	639	127,221	127	18,016	471	15,378	115	3,396	540	8,449	481	10,410
$250,000 under $500,000	1,167	364,546	205	44,725	844	47,947	253	6,954	979	26,912	966	34,934
$500,000 under $1,000,000	348	211,094	46	17,527	285	42,554	125	8,223	315	10,096	280	9,516
$1,000,000 under $5,000,000	261	489,587	12	11,021	235	155,366	146	27,317	240	18,547	230	13,750
$5,000,000 or more	72	902,596	4	8,989	71	401,315	48	32,846	72	32,650	70	9.137
Receipts not reported	-	-	-	-	-	-	-	-	-	-	-	-
Real Estate Operators (Except Developers) and Lessors												
Total	95,408	1,611,000	268	4,112	14,125	66,097	2,444	6,298	84,542	236,717	88,136	309,976
Under $5,000	37,907	92,866			1,602	429	547	191	32,430	14,428	33,230	20.272
$5,000 under $10,000	20,809	142,065			1,877	1,018	397	578	18,581	21,017	19,441	28,356
$10,000 under $15,000	11,535	134,779			1,700	1,371	293	483	10,440	20,563	11,124	26,287
$15,000 under $20,000	6,317	104,867	197	555	1,348	1,677	196	335	5,865	15,958	6,140	19,523
$20,000 under $25,000	4,136	88,734			1,095	1,544	332	683	3,646	12,092	4,037	16,462
$25,000 under $30,000	2,984	77,159			1,018	2,011			2,769	11,118	2,846	14,094
$30,000 under $40,000	3,045	100,099			1,041	2,285	215	383	2,888	15,688	2,849	18,338
$40,000 under $50,000	2,678	113,135	-	-	1,133	3,590			2,540	17,832	2,599	20,080
$50,000 under $75,000	2,584	146,642	-	-	1,290	6,558	240	1,358	2,369	22,712	2,506	26,736
$75,000 under $100,000	1,143	90,577	(1)	(1)	674	4,353			1,026	12,730	1,124	18,522
$100,000 under $150,000	942	106,136	(1)	(1)	510	6,299			863	17,042	922	22,466
$150,000 under $200,000	549	89,463	(1)	(1)	313	7,210	210	1,851	451	12,791	548	18,329
$200,000 under $250,000	174	37,594	-	-	120	3,007			154	6,344	174	8,859
$250,000 under $500,000	492	160,625	(1)	(1)	318	14,498			418	21,840	487	31,869
$500,000 under $1,000,000	75	45,702	5	219	59	4,785	9	227	71	5,332	72	7,992
$1,000,000 under $5,000,000	36	62,284	1	309	26	4,818	5	209	29	6,730	35	10,986
$5,000,000 or more	2	18,273	-	-	1	644	-	-	2	2,500	2	805
Receipts not reported	-	-	-	-	-	-	-	-	-	-	-	-
Other finance, insurance, and real estate												
Total	48,358	2,572,196	4,094	190,136	15,005	736,535	4,537	112,309	26,965	73,331	18,177	36,901
Under $5,000	20,456	13,527	567	681	762	444	373	371	5,844	952	1,875	381
$5,000 under $10,000	5,386	26,964	412	1,216	902	1,301	274	605	3,056	1,198	1,768	1,047
$10,000 under $15,000	3,885	35,837	294	2,062	1,623	3,972	431	1,823	2,483	1,076	1,759	818
$15,000 under $20,000	2,365	32,886	234	1,565	1,123	3,174	323	1,882	1,741	792	1,299	838
$20,000 under $25,000	2,209	42,728	294	3,188	1,214	3,860	275	1,536	1,641	634	1,316	1,209
$25,000 under $30,000	1,720	36,051	(1)	(1)	925	4,625	226	1,664	1,410	876	1,156	1,043
$30,000 under $40,000	2,833	79,326	392	6,734	1,607	9,571	490	3,772	2,229	1,394	1,884	2,704
$40,000 under $50,000	1,810	70,265	177	4,744	1,212	10,276	321	3,181	1,599	1,573	1,353	1,524
$50,000 under $75,000	2,803	143,743	413	12,031	1,836	20,386	446	4,665	2,548	3,332	2,162	3,807
$75,000 under $100,000	1,466	113,089	314	14,073	1,093	15,569	345	6,798	1,365	3,002	1,125	3,350
$100,000 under $150,000	1,137	121,003	294	23,468	879	15,034	215	3,978	1,034	3,250	814	1,934
$150,000 under $200,000	580	86,211	221	21,130	447	13,515	179	4,278	543	1,344	409	1,010
$200,000 under $250,000	465	89,627	127	18,016	351	12,371	110	3,324	386	2,105	307	1,551
$250,000 under $500,000	675	203,921	200	43,662	526	33,449	224	6,482	561	5,072	479	3,065
$500,000 under $1,000,000	273	165,392	41	17,308	226	37,769	116	7,996	244	4,764	208	1,524
$1,000,000 under $5,000,000	225	427,303	11	10,712	209	150,548	141	27,108	211	11,817	195	2,764
$5,000,000 or more	70	884,323	4	8,989	70	400,671	48	32,846	70	30,150	68	8,332
Receipts not reported	-	-	-	-	-	-	-	-	-	-	-	-

Footnote at end of table. See text for explanatory statements and "Description of the Sample and Limitations of the Data."

ACTIVE PARTNERSHIPS

Table 15.—FREQUENCIES AND AMOUNTS OF BUSINESS RECEIPTS AND SELECTED DEDUCTIONS, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

Industry and size of business receipts	Number of partnerships with and without net profit reporting, and amount of—Continued											
	Business receipts		Cost of goods sold		Salaries and wages		Payments to partners		Taxes		Depreciation	
	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
SERVICES												
Total	168,647	9,985,284	66,189	1,494,027	107,026	2,048,318	25,112	277,796	142,895	191,959	140,012	364,684
Under $5,000	27,246	65,192	8,785	9,573	6,949	5,647	2,339	2,673	15,121	2,317	17,975	10,968
$5,000 under $10,000	20,415	150,750	8,001	19,617	8,037	12,925	2,977	8,535	15,177	3,494	15,742	16,263
$10,000 under $15,000	16,254	201,257	7,148	29,330	8,201	20,513	2,094	8,091	13,637	4,295	13,106	16,644
$15,000 under $20,000	12,958	225,228	6,669	42,774	7,971	28,649	1,886	9,209	11,572	4,901	10,850	13,994
$20,000 under $25,000	10,314	230,136	4,740	37,412	7,008	31,436	1,565	9,535	9,196	4,564	8,827	14,568
$25,000 under $30,000	8,854	242,331	3,775	39,734	6,348	32,296	1,615	11,153	8,055	5,151	7,682	15,776
$30,000 under $40,000	13,149	457,180	6,181	85,758	10,095	65,995	2,072	18,455	12,301	9,501	11,679	22,523
$40,000 under $50,000	10,796	484,225	4,561	81,158	8,718	75,397	1,946	19,028	10,093	10,725	9,249	22,778
$50,000 under $75,000	15,487	950,447	5,895	154,053	13,399	156,276	2,976	33,313	14,766	18,195	13,694	38,085
$75,000 under $100,000	9,945	861,469	3,630	131,314	8,708	152,483	1,369	24,195	9,671	18,257	9,237	35,115
$100,000 under $150,000	10,939	1,332,353	3,258	176,473	9,827	240,362	1,840	37,557	10,491	21,950	9,748	37,206
$150,000 under $200,000	4,559	782,410	1,015	72,208	4,315	150,161	730	17,780	4,495	12,589	4,199	19,000
$200,000 under $250,000	2,395	535,390	740	75,946	2,216	112,161	388	9,975	2,308	10,232	2,181	14,517
$250,000 under $500,000	3,639	1,210,677	1,232	200,307	3,422	279,491	841	30,043	3,516	21,520	3,230	35,191
$500,000 under $1,000,000	1,124	760,357	383	129,985	1,055	195,744	286	13,260	1,095	14,998	1,000	20,953
$1,000,000 under $5,000,000	530	976,807	166	162,959	477	270,066	153	14,628	511	19,706	451	26,203
$5,000,000 or more	43	519,075	10	45,426	38	217,050	15	10,331	41	9,250	33	4,143
Receipts not reported	2,631	-	-	-	242	1,666	(1)	(1)	849	314	1,129	757
Lodging Services												
Total	14,699	570,055	3,862	95,513	9,100	104,073	1,923	9,328	13,878	33,797	13,830	81,912
Under $5,000	3,322	8,618	351	543	801	429			2,931	1,145	3,069	3,406
$5,000 under $10,000	2,522	18,153	528	1,795	1,193	1,130	647	1,199	2,307	1,339	2,344	4,084
$10,000 under $15,000	1,817	22,405	488	2,355	1,076	1,885			1,700	1,462	1,661	4,146
$15,000 under $20,000	1,231	21,575	410	2,946	937	2,486			1,192	1,348	1,095	3,575
$20,000 under $25,000	1,021	23,122	293	2,031	826	2,335	215	898	962	1,600	963	4,130
$25,000 under $30,000	899	24,650	215	2,361	743	3,293	275	1,045	880	1,569	879	5,407
$30,000 under $40,000	664	23,176	293	3,081	605	2,886			625	1,029	605	3,154
$40,000 under $50,000	801	35,597	176	4,028	664	3,687	196	1,532	782	2,239	762	6,092
$50,000 under $75,000	859	52,520	352	9,519	820	9,493	216	932	859	3,074	840	7,645
$75,000 under $100,000	607	50,918	235	6,647	588	10,022	176	1,058	607	3,549	607	7,603
$100,000 under $150,000	488	59,965	215	9,844	391	8,912	(1)	(1)	468	2,327	488	8,654
$150,000 under $200,000	(1)	(1)	(1)	(1)	(1)	(1)	-	-	(1)	(1)	(1)	(1)
$200,000 under $250,000	96	22,056	54	3,225	95	5,634	72	932	95	1,408	96	2,895
$250,000 under $500,000	205	67,505	139	13,938	200	15,744			205	3,619	200	6,828
$500,000 under $1,000,000	65	45,585	60	8,399	64	12,804	14	220	65	2,793	61	5,329
$1,000,000 under $5,000,000	37	70,813	31	22,455	32	17,103	12	453	37	4,172	36	6,694
$5,000,000 or more	2	12,843	2	2,017	2	4,215	1	30	2	493	2	489
Receipts not reported	215	-	-	-	-	-	-	-	(1)	(1)	(1)	(1)
Personal Services												
Total	35,528	1,140,075	19,064	283,514	20,043	207,581	5,939	38,175	30,794	26,517	31,160	71,566
Under $5,000	5,425	15,154	2,317	1,552	1,652	1,040	456	488	3,526	300	3,877	2,167
$5,000 under $10,000	6,924	50,983	3,073	4,532	2,387	3,512	822	2,256	5,437	674	5,537	6,141
$10,000 under $15,000	5,277	64,508	2,404	6,484	2,854	7,458	822	3,206	4,710	1,018	4,611	5,828
$15,000 under $20,000	3,390	58,035	1,900	7,709	2,077	9,071	568	2,830	3,078	1,032	3,079	4,219
$20,000 under $25,000	2,703	60,210	1,433	7,977	2,038	12,387	470	2,531	2,487	1,020	2,565	3,626
$25,000 under $30,000	1,901	51,930	983	8,043	1,432	10,445	470	3,595	1,784	1,025	1,764	3,283
$30,000 under $40,000	2,716	93,707	1,680	19,425	2,032	17,720	527	4,079	2,697	2,268	2,599	6,026
$40,000 under $50,000	1,897	84,605	1,291	19,624	1,388	16,035	412	3,098	1,780	2,055	1,779	5,517
$50,000 under $75,000	2,096	126,394	1,433	31,356	1,588	21,325	724	6,857	2,077	3,246	2,096	7,831
$75,000 under $100,000	1,212	104,850	1,056	31,321	958	19,040	215	2,019	1,212	2,889	1,212	6,242
$100,000 under $150,000	1,018	126,978	745	37,688	784	23,613	216	2,299	1,018	3,241	1,018	7,178
$150,000 under $200,000	298	50,818	240	15,968	259	8,457	(1)	(1)	298	1,320	298	3,094
$200,000 under $250,000	244	54,283	183	15,404	219	12,503	69	1,399	239	1,403	244	2,710
$250,000 under $500,000	329	106,534	249	42,141	290	22,802	85	1,440	314	2,569	324	3,897
$500,000 under $1,000,000	72	46,247	61	20,186	62	9,428	25	696	72	1,203	71	1,750
$1,000,000 under $5,000,000	26	44,839	16	14,104	23	12,745	14	741	26	1,253	26	2,014
$5,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-
Receipts not reported	(1)	-	-	-	-	-	-	-	(1)	(1)	(1)	(1)
Business Services												
Total	18,588	848,166	6,498	237,323	9,148	156,404	3,182	23,584	13,156	15,288	13,880	47,372
Under $5,000	5,385	11,529	1,295	1,853	1,153	1,219	631	674	2,116	256	3,113	2,047
$5,000 under $10,000	2,540	18,988	782	2,451	977	2,027	509	1,552	1,563	280	1,739	2,268
$10,000 under $15,000	1,602	19,769	606	2,583	665	2,039	450	1,863	1,251	280	1,192	2,408
$15,000 under $20,000	1,506	26,556	449	3,523	821	3,505			1,272	566	1,095	1,673
$20,000 under $25,000	1,154	25,813	411	3,692	783	3,539	294	1,748	938	345	880	2,022
$25,000 under $30,000	822	22,423	334	3,320	489	2,928			705	336	686	2,626
$30,000 under $40,000	1,237	43,272	528	7,817	806	6,484	195	1,368	1,134	964	1,080	2,965
$40,000 under $50,000	744	33,476	313	5,972	528	7,369	177	1,709	666	689	587	1,692
$50,000 under $75,000	1,076	66,462	433	12,995	783	12,488	333	3,123	940	1,330	959	4,337
$75,000 under $100,000	880	76,895	372	15,943	704	14,583			821	1,482	801	6,545
$100,000 under $150,000	669	84,996	416	26,240	553	16,715	411	6,209	591	1,486	552	2,691
$150,000 under $200,000	273	47,069	228	22,900	234	10,915			273	1,134	235	1,617
$200,000 under $250,000	164	36,517			141	7,556	(1)	(1)	160	687	154	847
$250,000 under $500,000	353	118,106	223	48,863	289	18,937	80	2,143	339	1,665	339	2,657
$500,000 under $1,000,000	121	80,354	74	33,048	108	16,297	38	1,406	115	1,837	114	3,522
$1,000,000 under $5,000,000	60	115,470	34	46,123	53	23,796	23	1,427	55	1,702	58	7,118
$5,000,000 or more	2	20,471	-	-	2	5,993	-	-	2	195	2	109
Receipts not reported	840	-	-	-	(1)	(1)	-	-	215	54	294	228

Footnote at end of table. See text for explanatory statements and "Description of the Sample and Limitations of the Data."

ACTIVE PARTNERSHIPS

Table 15.—FREQUENCIES AND AMOUNTS OF BUSINESS RECEIPTS AND SELECTED DEDUCTIONS, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

Industry and size of business receipts	Number of partnerships with net profit reporting, and amount of—Continued											
	Business receipts		Cost of goods sold		Salaries and wages		Payments to partners		Taxes		Depreciation	
	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)
	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
SERVICES												
Total	139,530	9,214,724	53,891	1,323,503	91,101	1,880,043	15,982	205,013	119,347	160,621	114,537	249,316
Under $5,000	15,947	42,783	5,020	4,902	3,400	1,978	887	756	7,982	923	9,129	3,165
$5,000 under $10,000	15,150	112,498	5,809	13,487	5,340	7,297	1,310	3,174	11,125	2,200	11,242	7,997
$10,000 under $15,000	13,577	168,001	6,231	24,942	6,386	14,558	1,157	3,737	11,235	3,166	10,823	9,935
$15,000 under $20,000	10,876	189,225	5,379	33,993	6,515	21,378	981	4,872	9,625	3,626	8,862	8,721
$20,000 under $25,000	9,039	202,036	4,053	30,369	6,107	26,625	980	5,912	8,039	3,732	7,691	10,925
$25,000 under $30,000	7,658	209,879	3,165	33,195	5,371	26,224	1,025	5,453	6,976	4,126	6,660	10,033
$30,000 under $40,000	11,824	411,626	5,421	73,980	9,080	56,871	1,312	11,621	11,070	7,675	10,609	17,771
$40,000 under $50,000	9,955	445,927	4,189	71,901	8,093	66,944	1,535	14,130	9,289	8,849	8,448	17,158
$50,000 under $75,000	14,199	871,899	5,150	132,168	12,325	139,777	2,154	23,694	13,554	15,037	12,505	27,421
$75,000 under $100,000	9,333	810,973	3,435	124,114	8,160	139,836	1,057	18,167	9,061	15,431	8,707	26,944
$100,000 under $150,000	10,373	1,261,507	2,925	155,667	9,398	227,411	1,527	33,829	9,982	19,952	9,220	29,354
$150,000 under $200,000	4,442	762,174	917	68,869	4,217	147,454	652	14,743	4,379	11,648	4,102	15,204
$200,000 under $250,000	2,253	503,110	653	68,457	2,078	103,299	314	7,504	2,171	8,636	2,053	11,146
$250,000 under $500,000	3,344	1,114,223	1,064	176,356	3,146	253,697	681	22,647	3,230	17,741	2,995	21,987
$500,000 under $1,000,000	1,034	697,587	322	113,495	979	179,574	255	11,302	1,013	12,084	934	14,917
$1,000,000 under $5,000,000	484	897,505	148	152,182	442	249,557	140	13,141	470	16,507	420	12,416
$5,000,000 or more	42	513,771	10	45,426	38	217,050	15	10,331	41	9,250	33	4,143
Receipts not reported	321	-	-	-	26	513	-	-	105	38	(1)	(1)
Lodging Services												
Total	9,065	397,271	2,456	69,180	5,809	66,115	1,001	5,199	8,494	20,470	8,411	43,434
Under $5,000	1,328	3,988	(1)	(1)	275	105			1,182	391	1,217	797
$5,000 under $10,000	1,407	10,212	235	857	548	502	236	500	1,231	620	1,251	1,493
$10,000 under $15,000	1,210	15,106	352	1,535	626	920			1,114	847	1,113	2,104
$15,000 under $20,000	819	14,295	293	2,030	606	1,282			782	722	684	1,554
$20,000 under $25,000	742	17,028	196	1,299	606	1,794	177	473	684	1,182	704	2,599
$25,000 under $30,000	625	17,252	(1)	(1)	489	2,004			605	1,064	606	2,803
$30,000 under $40,000	586	20,567	255	2,819	527	2,490	197	829	547	834	547	2,549
$40,000 under $50,000	625	27,854	(1)	(1)	508	3,005			606	1,443	586	3,846
$50,000 under $75,000	642	39,660	293	7,739	626	6,717	236	1,356	642	1,793	626	4,780
$75,000 under $100,000	428	36,651	177	5,490	411	6,360			428	2,160	428	4,596
$100,000 under $150,000	351	42,534			294	6,225			351	1,860	351	4,154
$150,000 under $200,000	(1)	(1)	167	8,870	(1)	(1)	134	1,541	(1)	(1)	(1)	(1)
$200,000 under $250,000	70	15,907			70	3,551			70	853	70	1,864
$250,000 under $500,000	143	48,160	103	10,245	138	10,637			143	2,199	143	4,236
$500,000 under $1,000,000	40	26,733	31	4,691	39	7,218	11	174	40	1,322	36	2,346
$1,000,000 under $5,000,000	23	43,886	19	17,055	20	8,137	9	296	23	2,275	23	2,587
$5,000,000 or more	2	12,843	2	2,017	2	4,215	1	30	2	493	2	489
Receipts not reported	(1)	-	-	-	-	-	-	-	(1)	(1)	-	-
Personal Services												
Total	29,475	1,027,045	16,211	256,822	16,841	185,428	3,853	26,399	25,826	23,621	25,582	54,144
Under $5,000	3,595	11,023	1,466	976	938	444	197	165	2,268	152	2,325	651
$5,000 under $10,000	5,336	39,619	2,385	3,453	1,663	2,194	450	1,107	4,242	497	4,105	2,606
$10,000 under $15,000	4,418	54,051	2,130	5,632	2,347	6,104	450	1,428	3,909	791	3,811	3,367
$15,000 under $20,000	3,014	51,757	1,627	6,839	1,876	7,917	411	2,110	2,739	889	2,701	3,132
$20,000 under $25,000	2,449	54,691	1,334	7,277	1,883	11,244	313	1,933	2,273	905	2,313	2,843
$25,000 under $30,000	1,627	44,571	826	7,310	1,177	8,277	315	2,253	1,511	818	1,510	2,466
$30,000 under $40,000	2,423	83,329	1,524	17,455	1,835	15,145	294	2,398	2,403	1,978	2,327	4,861
$40,000 under $50,000	1,721	76,760	1,194	17,156	1,291	15,525	314	2,652	1,622	1,889	1,604	4,165
$50,000 under $75,000	1,862	112,208	1,296	28,260	1,393	18,250	548	4,928	1,843	2,797	1,862	5,836
$75,000 under $100,000	1,192	103,310	1,036	31,245	939	17,931	215	2,019	1,192	2,837	1,192	6,197
$100,000 under $150,000	959	120,203	725	35,865	725	21,476	177	1,826	959	3,000	959	6,340
$150,000 under $200,000	298	50,818	240	15,968	259	8,457	84	1,284	298	1,320	298	3,094
$200,000 under $250,000	205	45,431	149	12,593	180	10,366			200	1,112	205	2,348
$250,000 under $500,000	284	92,986	206	34,504	255	20,725	50	945	275	2,277	279	3,320
$500,000 under $1,000,000	67	43,061	57	18,185	58	9,341	22	640	67	1,157	66	1,582
$1,000,000 under $5,000,000	25	43,227	16	14,104	22	12,032	13	711	25	1,202	25	1,336
$5,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-
Receipts not reported	-	-	-	-	-	-	-	-	-	-	-	-
Business Services												
Total	14,562	768,018	4,964	213,080	7,198	141,758	1,870	15,707	10,247	12,492	10,577	30,014
Under $5,000	3,372	7,996	650	687	547	410	239	155	1,023	122	1,628	785
$5,000 under $10,000	1,934	14,621	548	1,584	685	1,250	215	578	1,153	174	1,348	1,525
$10,000 under $15,000	1,368	16,838	528	2,239	509	1,384	254	842	1,075	234	978	1,077
$15,000 under $20,000	1,272	22,474	372	2,770	646	2,754			1,075	496	880	1,141
$20,000 under $25,000	1,036	23,321	313	2,135	723	3,297	235	1,344	841	294	782	1,677
$25,000 under $30,000	685	18,620	275	2,739	391	2,255			608	280	588	1,276
$30,000 under $40,000	1,061	37,418	470	6,591	689	5,550	275	1,536	958	513	943	2,433
$40,000 under $50,000	666	29,765	274	5,168	450	5,574			587	589	528	1,574
$50,000 under $75,000	862	53,688	295	9,770	627	10,680	255	2,462	745	960	764	2,185
$75,000 under $100,000	762	67,186	333	13,849	626	12,607			704	1,168	723	4,678
$100,000 under $150,000	610	76,825	377	23,473	494	14,924	235	3,938	532	1,278	494	1,577
$150,000 under $200,000	273	47,069	(1)	(1)	234	10,915			273	1,134	235	1,617
$200,000 under $250,000	154	34,277	105	12,644	131	6,839	(1)	(1)	150	665	144	815
$250,000 under $500,000	339	113,261	208	45,158	274	18,499	71	2,077	324	1,552	324	2,584
$500,000 under $1,000,000	108	71,907	64	28,940	97	15,029	33	1,043	103	1,126	101	2,369
$1,000,000 under $5,000,000	58	112,281	34	46,123	53	23,796	22	1,420	55	1,702	56	2,580
$5,000,000 or more	2	20,471	-	-	2	5,993	-	-	2	195	2	109
Receipts not reported	(1)	-	-	-	(1)	(1)	-	-	(1)	(1)	(1)	(1)

Footnote at end of table. See text for explanatory statements and "Description of the Sample and Limitations of the Data."

ACTIVE PARTNERSHIPS

Table 15.—FREQUENCIES AND AMOUNTS OF BUSINESS RECEIPTS AND SELECTED DEDUCTIONS, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

Industry and size of business receipts	Number of partnerships with and without net profit reporting, and amount of—Continued											
	Business receipts		Cost of goods sold		Salaries and wages		Payments to partners		Taxes		Depreciation	
	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
SERVICES—Continued												
Automotive Services												
Total	18,205	722,498	15,578	373,060	8,840	67,425	2,934	20,115	15,795	13,957	15,527	34,462
Under $5,000	2,239	6,009	1,399	2,103	431	212	234	258	1,381	141	1,458	517
$5,000 under $10,000	1,700	12,746	1,329	4,460	567	795	294	756	1,232	325	1,134	489
$10,000 under $15,000	2,233	27,682	1,764	9,643	728	1,912	196	753	1,880	430	1,802	1,047
$15,000 under $20,000	1,896	33,141	1,779	14,799	861	2,917	314	1,443	1,760	656	1,623	842
$20,000 under $25,000	1,504	33,530	1,349	14,399	547	1,621	391	2,854	1,289	385	1,388	1,142
$25,000 under $30,000	1,270	34,673	1,173	15,397	646	2,069			1,173	573	1,154	795
$30,000 under $40,000	1,978	67,718	1,817	32,500	1,270	5,930	293	1,982	1,856	1,255	1,876	2,339
$40,000 under $50,000	1,445	64,717	1,290	29,654	918	6,833	314	2,636	1,348	1,234	1,367	1,618
$50,000 under $75,000	1,799	110,252	1,721	59,221	1,232	10,690	450	4,495	1,760	2,264	1,624	3,710
$75,000 under $100,000	807	69,223	708	36,079	591	7,758	293	3,183	806	1,415	728	3,697
$100,000 under $150,000	801	95,240	782	56,514	567	11,133			762	1,809	801	1,871
$150,000 under $200,000	(1)	(1)	(1)	(1)	(1)	(1)	-	-	(1)	(1)	(1)	(1)
$200,000 under $250,000	153	34,187	133	20,421	124	3,360	(1)	(1)	148	987	153	2,088
$250,000 under $500,000	228	74,789	198	44,919	208	5,553	108	1,035	228	1,392	228	9,127
$500,000 under $1,000,000	40	28,106	29	15,312	38	2,474	14	298	40	537	40	3,220
$1,000,000 under $5,000,000	9	13,307	4	5,145	9	1,793	3	95	9	213	9	1,643
$5,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-
Receipts not reported	(1)	-	-	-	-	-	-	-	(1)	(1)	(1)	(1)
Repair Services, Except Automotive												
Total	10,571	288,790	9,008	132,082	4,130	26,629	1,780	9,785	8,461	5,374	8,712	7,139
Under $5,000	2,755	6,548	1,954	2,154	391	187	195	325	1,563	75	1,895	432
$5,000 under $10,000	1,505	11,217	1,251	3,981	332	303	371	1,055	1,036	171	1,153	429
$10,000 under $15,000	1,177	14,764	1,001	4,720	415	766	215	636	943	168	943	491
$15,000 under $20,000	1,055	18,274	1,016	7,245	489	742			938	242	957	581
$20,000 under $25,000	801	17,903	762	5,867	449	1,025	449	3,201	743	197	703	642
$25,000 under $30,000	493	13,717	454	5,502	298	917			493	209	493	461
$30,000 under $40,000	669	22,862	611	8,852	357	1,733	313	3,014	650	347	630	645
$40,000 under $50,000	567	25,656	469	8,248	391	3,959			547	508	449	565
$50,000 under $75,000	625	38,215	625	18,639	430	3,943			625	796	586	743
$75,000 under $100,000	450	38,725	391	17,912	215	4,019	236	1,521	449	829	410	828
$100,000 under $150,000	293	35,610	293	20,207	234	4,004			293	773	293	797
$150,000 under $200,000	128	23,459	128	15,496	(1)	(1)			98	381	128	275
$200,000 under $250,000					25	785	-	-	(1)	(1)		
$250,000 under $500,000	39	10,674	39	5,092	34	2,729	-	-	39	252	39	142
$500,000 under $1,000,000	13	8,708	13	6,192	10	455	1	33	13	138	12	105
$1,000,000 under $5,000,000	1	2,458	1	1,975	1	105	-	-	1	112	1	1
$5,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-
Receipts not reported	(1)	-	-	-	-	-	-	-	-	-	(1)	(1)
Recreational Services												
Total	12,638	623,049	5,454	110,719	6,952	113,207	1,885	11,202	9,702	21,685	9,745	44,463
Under $5,000	3,661	7,349	881	795	1,133	1,113	215	174	1,805	264	2,275	1,626
$5,000 under $10,000	1,625	12,004	587	1,362	626	998	216	351	1,116	326	1,253	1,662
$10,000 under $15,000	1,290	16,395	528	2,265	762	2,122	354	1,045	1,036	599	977	1,511
$15,000 under $20,000	1,115	19,359	684	4,624	724	2,820			1,056	568	900	1,762
$20,000 under $25,000	587	12,826	372	3,141	371	1,577			469	310	411	1,430
$25,000 under $30,000	450	12,072			195	868	413	2,027	372	478	312	1,501
$30,000 under $40,000	1,015	35,052	567	6,840	722	4,829			860	1,619	821	3,642
$40,000 under $50,000	762	34,466	528	8,876	509	3,198			723	1,254	606	3,075
$50,000 under $75,000	722	44,587	528	10,778	684	10,103	196	1,061	704	1,758	664	5,480
$75,000 under $100,000	318	27,892			255	5,120	(1)	(1)	299	1,546	279	2,758
$100,000 under $150,000	372	44,718	514	21,114	273	6,260	196	1,974	334	1,428	333	2,910
$150,000 under $200,000	249	42,501			220	6,147	144	1,730	249	1,695	239	5,071
$200,000 under $250,000	126	27,853	77	6,355	(1)	(1)			122	1,256	97	1,828
$250,000 under $500,000	193	65,909	(1)	(1)	188	17,163	50	945	189	2,325	138	4,010
$500,000 under $1,000,000	80	56,217	43	12,480	63	11,798	23	606	70	1,353	50	1,809
$1,000,000 under $5,000,000	69	138,971	20	17,468	43	28,841	17	527	60	3,588	30	3,870
$5,000,000 or more	4	24,878	1	403	3	5,627	2	217	3	1,245	2	315
Receipts not reported	828	-	-	-	(1)	(1)	(1)	(1)	235	73	358	203
Professional Services												
Medical and health services												
Total	18,855	1,904,140	3,405	63,106	16,740	359,864	1,733	41,286	17,657	24,575	16,158	31,736
Under $5,000	742	1,626	275	532	255	335	216	465	352	27	411	143
$5,000 under $10,000	881	6,547			548	1,348			666	107	723	389
$10,000 under $15,000	728	8,961	396	1,617	451	1,439			593	141	513	469
$15,000 under $20,000	547	9,786			391	986			508	121	488	392
$20,000 under $25,000	588	13,105	176	1,222	509	2,436	372	1,948	548	237	529	664
$25,000 under $30,000	684	18,724	215	1,848	567	2,495			644	273	567	575
$30,000 under $40,000	1,191	42,470	430	5,118	1,055	6,751	177	1,512	1,153	640	1,113	1,465
$40,000 under $50,000	1,388	62,767	313	3,007	1,309	10,036			1,349	1,151	1,13	2,030
$50,000 under $75,000	2,816	176,167	548	7,301	2,660	27,680	314	8,578	2,738	2,233	2,446	3,673
$75,000 under $100,000	2,649	229,203	314	6,374	2,551	34,351			2,552	2,553	2,413	3,606
$100,000 under $150,000	3,539	430,947	415	9,540	3,422	69,578	313	9,738	3,421	5,024	3,350	7,726
$150,000 under $200,000	1,564	268,181	142	3,321	1,525	42,974	162	7,471	1,520	2,773	1,408	3,192
$200,000 under $250,000	592	128,075	50	2,687	552	22,342			557	1,550	504	1,722
$250,000 under $500,000	676	221,490	85	5,019	656	50,388	125	3,571	640	2,739	524	2,772
$500,000 under $1,000,000	210	140,366	28	5,452	201	38,261	34	1,973	208	2,370	159	1,838
$1,000,000 under $5,000,000	66	102,136	17	7,341	63	30,850	19	3,944	65	1,805	38	850
$5,000,000 or more	4	43,595	1	2,727	4	17,301	1	1,886	4	701	2	101
Receipts not reported	177	-	-	-	(1)	(1)	-	-	139	130	137	129

Footnote at end of table. See text for explanatory statements and "Description of the Sample and Limitations of the Data."

ACTIVE PARTNERSHIPS

Table 15.—FREQUENCIES AND AMOUNTS OF BUSINESS RECEIPTS AND SELECTED DEDUCTIONS, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

Industry and size of business receipts	Number of partnerships with net profit reporting, and amount of—Continued											
	Business receipts		Cost of goods sold		Salaries and wages		Payments to partners		Taxes		Depreciation	
	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)
	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
SERVICES—Continued												
Automotive Services												
Total	15,196	621,732	13,204	327,930	7,281	55,870	1,434	9,996	13,216	11,511	13,008	18,077
Under $5,000	1,412	4,312	888	1,308	195	74			830	83	868	171
$5,000 under $10,000	1,309	10,096	997	3,303	391	558	334	933	899	270	821	379
$10,000 under $15,000	1,999	24,677	1,608	8,662	592	1,298			1,686	384	1,666	975
$15,000 under $20,000	1,602	28,055	1,485	12,109	684	2,293			1,466	558	1,349	649
$20,000 under $25,000	1,310	29,128	1,153	12,389	450	1,145			1,114	329	1,193	803
$25,000 under $30,000	1,094	29,891	1,016	12,964	548	1,619	352	2,370	997	457	1,016	664
$30,000 under $40,000	1,763	60,549	1,602	27,990	1,133	4,953			1,641	1,074	1,681	2,001
$40,000 under $50,000	1,329	59,377	1,231	27,937	860	5,703	235	1,926	1,250	1,036	1,250	1,239
$50,000 under $75,000	1,525	93,154	1,466	49,568	1,037	9,312	215	1,867	1,505	1,894	1,370	2,190
$75,000 under $100,000	708	60,777	669	33,224	513	6,816	177	1,589	708	1,202	630	1,717
$100,000 under $150,000	684	80,824	663	46,267	469	9,296			644	1,554	683	1,698
$150,000 under $200,000	(1)	(1)	103	12,494	103	2,375	-	-	103	341	103	248
$200,000 under $250,000	134	29,639	119	18,489	104	2,487	(1)	(1)	129	611	134	1,317
$250,000 under $500,000	184	61,263	174	42,435	164	4,920	84	769	184	1,165	184	1,189
$500,000 under $1,000,000	35	24,885	26	13,646	33	2,240	10	215	35	460	35	2,433
$1,000,000 under $5,000,000	5	7,927	4	5,145	5	781	2	32	5	93	5	343
$5,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-
Receipts not reported	(1)	-	-	-	-	-	-	-	(1)	(1)	(1)	(1)
Repair Services, Except Automotive												
Total	8,717	267,732	7,387	122,390	3,445	23,205	1,058	6,480	7,094	4,967	7,191	6,424
Under $5,000	1,759	4,553	1,114	1,158	234	114	(1)	(1)	918	37	1,114	236
$5,000 under $10,000	1,231	9,108	977	2,997	254	220	195	492	879	146	957	325
$10,000 under $15,000	1,041	13,088	884	4,088	337	440	196	856	806	143	826	433
$15,000 under $20,000	899	15,593	860	5,840	371	428			782	212	801	508
$20,000 under $25,000	703	15,801	664	4,850	391	896	196	1,524	664	167	625	585
$25,000 under $30,000	474	13,135	435	5,332	279	821			474	201	474	457
$30,000 under $40,000	611	20,862	552	7,707	298	1,334	235	2,376	591	309	572	570
$40,000 under $50,000	508	22,911	449	7,549	332	2,940			489	448	410	537
$50,000 under $75,000	606	37,129	606	17,859	410	3,934	(1)	(1)	606	760	567	723
$75,000 under $100,000	430	37,178	391	17,912	195	3,214	(1)	(1)	430	767	391	810
$100,000 under $150,000	274	33,075	274	18,343	215	3,833	(1)	(1)	274	718	274	717
$150,000 under $200,000	128	23,459	128	15,496	118	4,471	(1)	(1)	167	809	167	417
$200,000 under $250,000							-	-				
$250,000 under $500,000	39	10,674	39	5,092			-	-				
$500,000 under $1,000,000	13	8,708	13	6,192	10	455	1	33	13	138	12	105
$1,000,000 under $5,000,000	1	2,458	1	1,975	1	105	-	-	1	112	1	1
$5,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-
Receipts not reported	(1)	-	-	-	-	-	-	-	-	-	-	-
Recreational Services												
Total	8,314	459,652	3,774	84,928	4,506	75,357	1,064	6,029	6,424	15,122	5,910	23,487
Under $5,000	1,760	4,177	450	400	527	437	274	378	803	76	842	262
$5,000 under $10,000	1,135	8,340	450	874	391	573			783	240	822	944
$10,000 under $15,000	918	11,476	391	1,596	449	1,092			704	465	665	819
$15,000 under $20,000	704	12,281	410	2,824	431	1,223			665	344	508	567
$20,000 under $25,000	489	10,653	(1)	(1)	274	1,096	217	594	391	278	352	1,189
$25,000 under $30,000	333	8,957	196	1,260	137	537			294	409	234	802
$30,000 under $40,000	744	25,542	352	4,395	489	3,284			646	1,139	607	1,855
$40,000 under $50,000	664	29,915	449	6,538	470	2,773	177	662	625	1,066	508	2,407
$50,000 under $75,000	548	33,698	411	8,729	508	5,716			548	1,280	509	3,651
$75,000 under $100,000	240	21,041	123	4,499	176	3,257	333	2,640	221	996	201	1,624
$100,000 under $150,000	255	30,990	255	11,573	215	4,310			236	809	236	1,826
$150,000 under $200,000	191	32,112			181	5,263			191	1,020	181	2,391
$200,000 under $250,000	97	21,590	67	6,287	58	2,603	(1)	(1)	97	960	77	730
$250,000 under $500,000	124	41,796	90	11,031	118	6,630	(1)	(1)	119	1,013	99	2,180
$500,000 under $1,000,000	58	40,049	35	10,116	48	7,655	16	367	53	1,038	44	1,123
$1,000,000 under $5,000,000	51	107,461	16	13,836	31	23,281	14	400	45	2,744	23	802
$5,000,000 or more	3	19,574	1	403	3	5,627	2	217	3	1,245	2	315
Receipts not reported	(1)	-	-	-	-	-	-	-	-	-	-	-
Professional Services												
Medical and other health services												
Total	17,723	1,857,874	3,025	57,931	15,864	342,049	1,316	33,121	16,564	22,907	15,096	29,265
Under $5,000	469	1,122	(1)	(1)	(1)	(1)			(1)	(1)	(1)	(1)
$5,000 under $10,000	587	4,241	(1)	(1)	372	576			431	45	450	167
$10,000 under $15,000	689	8,459	239	738	412	1,139	215	381	554	125	474	451
$15,000 under $20,000	528	9,426			372	944			489	115	469	327
$20,000 under $25,000	490	10,865	411	2,955	411	1,596			450	182	450	447
$25,000 under $30,000	567	15,664			449	1,863			547	222	488	457
$30,000 under $40,000	1,133	40,422	411	4,898	997	5,739	255	1,733	1,094	531	1,055	1,281
$40,000 under $50,000	1,329	60,015	274	2,698	1,250	8,217			1,290	844	1,075	1,258
$50,000 under $75,000	2,758	172,639	548	7,301	2,600	26,093	275	6,652	2,680	2,109	2,407	3,493
$75,000 under $100,000	2,629	227,575	314	6,374	2,532	34,220			2,532	2,547	2,413	3,606
$100,000 under $150,000	3,500	425,947	396	9,262	3,383	67,200	274	9,293	3,382	4,871	3,030	7,666
$150,000 under $200,000	1,544	264,293	122	3,075	1,505	42,215	133	4,345	1,501	2,709	1,408	3,192
$200,000 under $250,000	572	126,011	50	2,687	543	21,879			547	1,528	494	1,654
$250,000 under $500,000	661	217,402	80	4,689	642	48,799	115	3,542	625	2,592	514	2,731
$500,000 under $1,000,000	202	135,380	26	4,691	195	36,114	32	1,597	201	2,193	155	1,640
$1,000,000 under $5,000,000	61	94,818	15	5,596	59	27,949	16	3,692	60	1,567	36	772
$5,000,000 or more	4	43,595	1	2,727	4	17,301	1	1,886	4	701	2	101
Receipts not reported	1	-	-	-	(1)	(1)	-	-	(1)	(1)	-	-

Footnote at end of table. See text for explanatory statements and "Description of the Sample and Limitations of the Data."

ACTIVE PARTNERSHIPS

Table 15—FREQUENCIES AND AMOUNTS OF BUSINESS RECEIPTS AND SELECTED DEDUCTIONS, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

Industry and size of business receipts	Number of partnerships with and without net profit reporting, and amount of—Continued											
	Business receipts		Cost of goods sold		Salaries and wages		Payments to partners		Taxes		Depreciation	
	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
SERVICES—Continued												
Professional Services—Continued												
Legal services												
Total	21,993	2,132,287	957	28,442	19,388	433,752	2,238	52,743	18,805	23,570	16,739	24,356
Under $5,000	1,412	3,108	(1)	(1)	508	495			430	41	567	171
$5,000 under $10,000	957	7,162	-	-	508	935	391	2,020	567	46	528	142
$10,000 under $15,000	977	12,485	-	-	703	1,579			723	108	586	262
$15,000 under $20,000	1,251	21,745	(1)	(1)	997	3,009			997	169	938	434
$20,000 under $25,000	997	22,251			840	3,152	195	1,716	879	196	625	397
$25,000 under $30,000	1,348	36,737	254	1,702	1,231	4,638			1,094	341	1,016	593
$30,000 under $40,000	2,350	81,693			2,135	9,734	254	4,139	2,076	775	1,764	1,413
$40,000 under $50,000	2,033	91,102			1,975	13,287	234	4,221	1,818	938	1,603	1,377
$50,000 under $75,000	3,421	208,344			3,284	30,093	352	6,122	3,165	2,021	2,698	2,533
$75,000 under $100,000	1,648	143,944			1,609	24,617	215	5,903	1,570	1,837	1,472	1,811
$100,000 under $150,000	2,370	283,934	431	11,166	2,331	52,587	195	7,404	2,292	3,527	1,979	3,253
$150,000 under $200,000	1,158	199,185			1,158	36,843	98	2,633	1,138	2,155	1,041	1,913
$200,000 under $250,000	576	131,233	(1)	(1)	567	26,793	54	1,211	542	1,253	493	1,209
$250,000 under $500,000	1,027	343,586	74	6,019	1,017	75,003	165	9,805	993	3,691	904	3,508
$500,000 under $1,000,000	307	210,025	12	2,565	305	51,871	52	3,338	302	2,351	290	2,100
$1,000,000 under $5,000,000	153	284,917	4	4,821	153	82,722	30	3,242	152	3,444	150	2,691
$5,000,000 or more	8	50,836	-	-	8	15,959	3	989	8	657	7	508
Receipts not reported	(1)	-	-	-	(1)	(1)	-	-	(1)	(1)	(1)	(1)
Engineering and architectural services												
Total	5,770	752,580	868	140,265	3,973	212,762	1,359	28,608	4,644	11,621	4,289	7,628
Under $5,000	547	1,262										
$5,000 under $10,000	391	2,905			547	1,114	235	1,172	371	91	352	140
$10,000 under $15,000	332	4,084							195	38	391	119
$15,000 under $20,000	352	6,040	323	1,762					234	33		
$20,000 under $25,000	332	7,599			195	1,157			293	101	254	169
$25,000 under $30,000	298	8,267			234	1,306	323	3,343	279	86	200	96
$30,000 under $40,000	430	15,064			332	3,008			391	210	371	136
$40,000 under $50,000	318	14,259			274	2,719			259	146	259	191
$50,000 under $75,000	685	42,855			568	9,125			607	496	529	497
$75,000 under $100,000	508	44,071			430	12,044			489	769	469	615
$100,000 under $150,000	488	59,708	333	15,385	410	14,631	566	11,556	430	795	430	802
$150,000 under $200,000	342	58,925			303	17,539			342	895	303	842
$200,000 under $250,000	177	39,571	49	5,918	172	11,999	54	1,257	168	603	172	515
$250,000 under $500,000	339	121,196	69	14,542	299	42,602	96	5,596	324	2,120	289	1,271
$500,000 under $1,000,000	141	96,469	53	22,585	130	33,144	56	2,640	136	1,690	130	847
$1,000,000 under $5,000,000	80	148,894	35	39,794	72	48,788	25	2,717	77	2,356	74	991
$5,000,000 or more	10	81,411	6	40,279	7	13,586	4	327	10	1,191	7	389
Receipts not reported	215	-	-	-	-	-	-	-	(1)	(1)	(1)	(1)
Accounting, auditing, and bookkeeping services												
Total	9,091	925,892	391	10,830	7,458	355,056	1,727	40,722	8,171	14,264	7,786	11,794
Under $5,000	957	2,146			293	310			450	24	586	185
$5,000 under $10,000	685	5,429			410	918	376	1,870	607	77	587	277
$10,000 under $15,000	606	7,559	198	390	371	1,054			489	40	449	255
$15,000 under $20,000	420	7,349			381	1,910			381	107	342	299
$20,000 under $25,000	489	10,811			371	1,710	-	-	469	119	371	204
$25,000 under $30,000	508	14,096			410	2,792			489	169	469	387
$30,000 under $40,000	704	25,145			664	6,082	410	4,605	664	316	625	663
$40,000 under $50,000	821	36,688			762	8,274			801	502	684	590
$50,000 under $75,000	1,310	79,289			1,291	20,817	333	6,171	1,232	920	1,193	1,441
$75,000 under $100,000	827	72,340	182	5,917	768	19,767			827	1,297	807	1,312
$100,000 under $150,000	862	105,222			842	32,723	430	10,652	862	1,528	784	1,288
$150,000 under $200,000	352	60,651			352	21,070			352	854	352	736
$200,000 under $250,000	237	52,816			233	16,835	69	3,043	237	881	228	531
$250,000 under $500,000	209	67,887	-	869	204	25,500	70	4,110	204	968	204	703
$500,000 under $1,000,000	64	40,611	2	607	63	17,563	26	1,969	63	650	62	368
$1,000,000 under $5,000,000	27	52,812	3	3,047	26	22,921	9	1,420	27	1,027	27	318
$5,000,000 or more	13	285,041	-	-	12	154,369	4	6,882	12	4,768	11	2,232
Receipts not reported	(1)	-	-	-	(1)	(1)	-	-	(1)	(1)	(1)	(1)
Other Services												
Total	2,709	77,746	1,104	19,173	1,254	11,565	412	2,248	1,832	1,311	2,186	2,256
Under $5,000	801	1,843	274	221	215	185	157	174	372	33	548	236
$5,000 under $10,000	685	4,616	234	494	352	653			470	69	568	280
$10,000 under $15,000	215	2,645	196	744					273	70	314	325
$15,000 under $20,000	195	3,368										
$20,000 under $25,000	(1)	(1)			475	2,656	241	1,313	261	146	280	194
$25,000 under $30,000	181	5,042	281	3,102								
$30,000 under $40,000	195	7,021							195	78	195	75
$40,000 under $50,000			-	-	-	-	-	-				
$50,000 under $75,000			-	-			-	-				
$75,000 under $100,000	235	25,005	(1)	(1)			-	-	197	597	197	703
$100,000 under $150,000			(1)	(1)	162	2,950	-	-				
$150,000 under $200,000			(1)	(1)			-	-				
$200,000 under $250,000			5	792			-	-	(1)	(1)	(1)	(1)
$250,000 under $500,000	51	15,381	26	4,687	37	3,070	(1)	(1)	41	180	41	276
$500,000 under $1,000,000	11	7,669	8	3,159	11	1,649	3	81	11	76	11	65
$1,000,000 under $5,000,000	2	2,190	1	686	2	402	1	62	2	34	2	13
$5,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-
Receipts not reported	(1)	-	-	-	-	-	-	-	-	-	(1)	(1)
NATURE OF BUSINESS NOT ALLOCABLE	3,811	96,587	1,470	32,318	1,271	10,796	336	2,105	2,414	1,568	1,672	2,792

Footnote at end of table. See text for explanatory statements and "Description of the Sample and Limitations of the Data."

ACTIVE PARTNERSHIPS

Table 15.—FREQUENCIES AND AMOUNTS OF BUSINESS RECEIPTS AND SELECTED DEDUCTIONS, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

Industry and size of business receipts	Number of partnerships with net profit reporting, and amount of—Continued											
	Business receipts		Cost of goods sold		Salaries and wages		Payments to partners		Taxes		Depreciation	
	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)
	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
SERVICES—Continued												
Professional Services—Continued												
Legal services												
Total	20,804	2,106,599	898	28,369	18,552	428,220	1,714	39,590	18,088	23,139	15,896	23,921
Under $5,000	826	2,176	(1)	(1)	234	124	-	-	195	14	215	62
$5,000 under $10,000	840	6,180	-	-	410	611			508	38	430	93
$10,000 under $15,000	879	11,214	-	-	625	1,329	255	1,624	664	95	528	240
$15,000 under $20,000	1,192	20,706			957	2,571			957	150	879	411
$20,000 under $25,000	958	21,351			821	2,911			840	172	606	395
$25,000 under $30,000	1,309	35,646	332	2,052	1,192	4,441	195	2,434	1,075	338	977	591
$30,000 under $40,000	2,233	77,780			2,037	9,174			1,998	719	1,724	1,386
$40,000 under $50,000	1,994	89,280			1,935	13,046	195	3,160	1,779	924	1,564	1,369
$50,000 under $75,000	3,382	205,912			3,245	29,313	313	5,309	3,126	1,989	2,658	2,465
$75,000 under $100,000	1,609	140,418	431	11,166	1,570	24,085	(1)	(1)	1,531	1,666	1,453	1,753
$100,000 under $150,000	2,370	283,934			2,331	52,587	195	7,404	2,292	3,527	1,979	3,253
$150,000 under $200,000	1,158	199,185			1,158	36,843	(1)	(1)	1,138	2,155	1,041	1,913
$200,000 under $250,000	576	131,233	(1)	(1)	566	26,793	54	1,211	542	1,253	493	1,209
$250,000 under $500,000	1,012	338,016	74	6,019	1,007	74,354	150	5,907	983	3,664	904	3,508
$500,000 under $1,000,000	306	209,160	12	2,565	304	51,677	51	2,783	301	2,345	289	2,087
$1,000,000 under $5,000,000	152	283,572	4	4,821	152	82,402	29	2,391	151	3,433	149	2,678
$5,000,000 or more	8	50,836	-	-	8	15,959	3	989	8	657	7	508
Receipts not reported	-	-	-	-	-	-	-	-	-	-	-	-
Engineering and architectural services												
Total	5,095	718,735	772	134,535	3,664	200,487	1,026	23,328	4,242	11,057	3,877	7,247
Under $5,000	254	665	(1)	(1)			(1)	(1)	235	76	215	102
$5,000 under $10,000	313	2,311	-	-			-	-				
$10,000 under $15,000	332	4,084			568	1,510	(1)	(1)	195	38	215	84
$15,000 under $20,000	313	5,379					(1)	(1)	215	29	(1)	(1)
$20,000 under $25,000	274	6,289	202	1,384			-	-	234	72	195	125
$25,000 under $30,000	274	7,571			215	1,268			254	83	(1)	(1)
$30,000 under $40,000	391	13,593			313	2,530	220	2,052	352	192	352	134
$40,000 under $50,000	298	13,428			254	2,249			239	121	239	190
$50,000 under $75,000	665	41,553			568	9,125	234	4,147	607	496	529	497
$75,000 under $100,000	469	41,089	313	14,083	391	10,417			449	700	430	553
$100,000 under $150,000	469	56,918			410	14,631	293	6,868	430	795	410	799
$150,000 under $200,000	342	58,925			303	17,539			342	895	303	842
$200,000 under $250,000	172	38,475	49	5,918	168	11,325	49	961	163	582	168	506
$250,000 under $500,000	309	110,224	59	11,980	274	37,865	71	3,410	294	1,886	265	1,124
$500,000 under $1,000,000	131	89,947	49	21,039	122	30,691	51	2,444	127	1,582	124	800
$1,000,000 under $5,000,000	79	146,873	35	39,794	71	47,751	25	2,717	76	2,318	73	986
$5,000,000 or more	10	81,411	6	40,279	7	13,586	4	327	10	1,191	7	389
Receipts not reported	(1)	-	-	-	-	-	-	-	(1)	(1)	(1)	(1)
Accounting, auditing, and bookkeeping services												
Total	8,495	916,841	351	10,781	7,021	351,258	1,469	37,670	7,731	14,131	7,333	11,502
Under $5,000	703	1,707			195	98			332	16	430	123
$5,000 under $10,000	568	4,444			293	409	215	835	509	54	490	219
$10,000 under $15,000	547	6,795			313	593			430	35	410	243
$15,000 under $20,000	376	6,550	178	368	337	1,336			337	89	298	278
$20,000 under $25,000	469	10,334			352	1,535	-	-	449	108	352	194
$25,000 under $30,000	489	13,530			391	2,594			469	162	449	378
$30,000 under $40,000	684	24,543			645	5,834	352	3,823	645	308	606	626
$40,000 under $50,000	801	35,730			743	7,912			782	480	664	542
$50,000 under $75,000	1,271	76,896			1,252	20,118	294	4,936	1,193	902	1,154	1,406
$75,000 under $100,000	827	72,340			768	19,767	(1)	(1)	827	1,297	807	1,312
$100,000 under $150,000	862	105,222			842	32,723	234	7,133	862	1,528	784	1,288
$150,000 under $200,000	352	60,651	168	6,759	352	21,070	(1)	(1)	352	854	352	736
$200,000 under $250,000	233	51,748			228	16,475	69	3,043	233	868	228	531
$250,000 under $500,000	209	67,887			204	25,500	70	4,110	204	968	204	703
$500,000 under $1,000,000	64	40,611	2	607	63	17,563	26	1,969	63	650	62	368
$1,000,000 under $5,000,000	27	52,812	3	3,047	26	22,921	9	1,420	27	1,027	27	318
$5,000,000 or more	13	285,041	-	-	12	154,369	4	6,882	12	4,768	11	2,232
Receipts not reported	(1)	-	-	-	(1)	(1)	-	-	(1)	(1)	(1)	(1)
Other Services												
Total	2,084	73,225	849	17,557	920	10,296	177	1,494	1,421	1,204	1,656	1,801
Under $5,000	469	1,064	196	163	(1)	(1)	(1)	(1)	(1)	(1)	255	41
$5,000 under $10,000	490	3,326			235	248	(1)	(1)	353	45	412	159
$10,000 under $15,000			275	701			(1)	(1)				
$15,000 under $20,000	452	7,497			299	1,215	(1)	(1)	315	74	393	336
$20,000 under $25,000							(1)	(1)				
$25,000 under $30,000	181	5,042	261	2,770			(1)	(1)	142	92	142	52
$30,000 under $40,000	195	7,021					(1)	(1)	195	78	195	75
$40,000 under $50,000			-	-	215	2,519	-	-				
$50,000 under $75,000			-	-			-	-				
$75,000 under $100,000	235	25,005					-	-	197	597	197	703
$100,000 under $150,000							-	-				
$150,000 under $200,000			109	10,414			-	-				
$200,000 under $250,000	10	2,380			100	4,308	-	-				
$250,000 under $500,000	40	12,554					(1)	(1)	50	201	50	358
$500,000 under $1,000,000	10	7,146	7	2,823	10	1,591	2	37	10	73	10	64
$1,000,000 under $5,000,000	2	2,190	1	686	2	402	1	62	2	34	2	13
$5,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-
Receipts not reported	-	-	-	-	-	-	-	-	-	-	-	-
NATURE OF BUSINESS NOT ALLOCABLE	3,217	87,204	1,196	27,115	1,090	9,000	256	1,545	1,632	1,268	1,201	1,961

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

NOTE: See text for explanatory statements and "Description of the Sample and Limitations of the Data."
For Finance, insurance, and real estate, the Business receipts are distributed by the size of the Total receipts, and the frequencies are those of Total receipts.

ACTIVE PARTNERSHIPS WITH BALANCE SHEETS

Table 16.—FREQUENCIES AND AMOUNTS OF BUSINESS RECEIPTS, COST OF GOODS SOLD, DEPRECIATION, AND SELECTED BALANCE SHEET ITEMS, BY SELECTED INDUSTRIES AND SIZE OF TOTAL ASSETS

Industry and size of total assets	Partnerships with and without net profit reporting—															
	Business receipts		Cost of goods sold		Depreciation		Balance sheet items									
							Accounts payable		Total assets		Notes and accounts receivable		Depreciable assets		Inventory, end-of-year	
	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
ALL INDUSTRIES																
Total	386,492	51,539,776	238,964	31,750,699	349,078	1,467,860	218,654	6,450,085	415,136	43,686,074	220,679	10,055,829	350,853	20,373,572	179,748	4,087,802
Under $10,000	100,830	3,200,077	64,760	1,381,959	79,940	50,894	39,018	67,916	109,917	480,589	37,424	58,814	80,236	433,092	38,559	62,086
$10,000 under $25,000	79,771	4,471,055	51,777	2,290,916	73,629	99,940	43,220	163,372	85,386	1,425,078	40,657	187,529	73,870	1,059,047	38,484	201,577
$25,000 under $50,000	68,406	6,015,705	44,187	3,525,565	64,004	138,467	42,295	296,986	72,883	2,632,957	41,778	398,419	64,650	1,699,786	36,470	444,465
$50,000 under $100,000	61,607	8,169,765	37,670	5,179,592	59,130	214,604	40,089	459,125	65,208	4,638,205	41,667	724,394	59,404	2,830,458	31,915	722,834
$100,000 under $250,000	49,967	11,623,173	28,388	7,793,370	47,881	326,017	34,337	796,627	53,241	8,302,269	37,731	1,514,672	47,924	4,586,050	24,000	1,110,314
$250,000 under $500,000	15,792	6,923,083	8,084	4,836,002	15,029	209,352	11,786	584,400	17,226	5,935,351	12,973	1,244,297	15,135	3,036,443	6,878	625,368
$500,000 under $1,000,000	6,272	4,704,859	2,843	3,234,950	5,872	161,616	4,943	449,892	6,971	4,782,581	5,258	927,250	5,966	2,315,524	2,481	445,772
$1,000,000 under $2,500,000	2,785	3,222,523	1,029	2,185,019	2,585	133,972	2,168	468,234	3,159	4,655,024	2,310	811,965	2,643	2,203,370	807	301,256
$2,500,000 under $5,000,000	699	1,236,752	170	768,230	671	72,226	466	243,210	762	2,599,448	547	522,565	694	1,183,419	116	90,480
$5,000,000 or more	363	1,972,784	56	555,096	337	60,772	332	2,920,323	383	8,234,572	334	3,665,924	331	1,026,383	38	83,650
AGRICULTURE, FORESTRY, AND FISHERIES																
Total	20,188	1,772,694	13,763	932,081	19,398	117,151	7,207	132,975	21,310	2,320,943	7,998	244,575	19,618	1,430,947	7,478	233,856
Under $10,000	3,170	52,724	2,135	26,656	2,749	2,104	472	3,104	3,625	15,706	370	479	2,749	18,660	712	1,879
$10,000 under $25,000	3,637	101,403	2,543	43,424	3,494	6,256	892	3,017	3,796	65,738	907	3,153	3,533	65,407	898	5,763
$25,000 under $50,000	3,381	149,870	2,479	69,497	3,240	10,184	1,178	6,822	3,561	127,696	973	5,635	3,338	115,616	1,228	16,073
$50,000 under $100,000	4,224	337,640	2,732	158,638	4,173	22,537	1,465	14,355	4,386	314,882	2,116	22,161	4,237	255,695	1,848	31,383
$100,000 under $250,000	3,787	481,773	2,479	250,019	3,782	34,825	1,878	27,554	3,890	609,660	2,135	48,628	3,781	389,033	1,657	63,796
$250,000 under $500,000	1,398	298,360	986	155,239	1,373	19,122	880	46,406	1,436	490,956	1,012	74,908	1,368	242,689	759	44,909
$500,000 under $1,000,000	383	187,942	287	119,382	378	9,519	304	13,258	407	268,180	300	28,560	404	121,961	258	38,602
$1,000,000 under $2,500,000	181	122,005	115	80,750	182	5,989	113	16,877	182	269,874	158	46,518	181	68,026	111	26,966
$2,500,000 under $5,000,000	6	29,111	6	22,952	6	849	4	688	6	24,848	6	6,095	6	9,574	6	3,387
$5,000,000 or more	21	11,866	1	5,524	21	5,766	21	894	21	133,403	21	8,438	21	144,286	1	1,098
Farms																
Total	17,169	1,344,766	12,070	652,903	16,505	102,392	5,904	110,282	18,053	2,113,822	6,584	202,645	16,669	1,264,764	6,458	207,430
Under $10,000	2,264	31,535	1,717	17,286	1,907	1,410	334	811	2,562	11,961	187	284	1,849	13,740	574	1,769
$10,000 under $25,000	3,070	67,788	2,317	32,503	2,948	4,881	646	2,248	3,227	56,058	685	2,685	3,006	52,273	715	5,267
$25,000 under $50,000	2,677	105,184	2,035	47,543	2,578	8,282	851	5,476	2,818	101,178	673	3,431	2,637	92,567	949	13,023
$50,000 under $100,000	3,896	273,734	2,528	121,072	3,856	19,950	1,323	12,935	4,057	290,649	1,847	18,288	3,915	226,107	1,715	30,168
$100,000 under $250,000	3,399	365,738	2,191	174,783	3,376	29,980	1,553	20,137	3,482	548,875	1,828	36,772	3,401	332,868	1,483	59,678
$250,000 under $500,000	1,316	242,313	911	111,253	1,294	17,376	792	42,411	1,335	454,904	919	64,624	1,290	223,444	681	39,957
$500,000 under $1,000,000	352	138,927	262	78,254	350	8,360	278	10,477	376	247,608	272	25,286	376	107,071	236	32,371
$1,000,000 under $2,500,000	170	92,229	104	54,304	171	5,590	104	14,846	171	254,340	148	42,855	170	63,719	100	21,837
$2,500,000 under $5,000,000	5	21,811	5	15,905	5	799	3	433	5	19,979	5	2,238	5	8,706	5	3,360
$5,000,000 or more	20	5,507	-	-	20	5,764	20	508	20	128,270	20	6,182	20	144,269	-	-
Other Agriculture, Forestry, and Fisheries																
Total	3,019	427,928	1,693	279,178	2,893	14,759	1,303	22,693	3,257	207,121	1,414	41,930	2,949	166,183	1,020	26,426
Under $10,000	906	21,189	418	9,370	842	694	(1)	(1)	1,063	3,745	183	195	900	4,920	(1)	(1)
$10,000 under $25,000	567	33,615	226	10,921	546	1,375	246	769	569	9,680	222	468	527	13,134	183	496
$25,000 under $50,000	704	44,686	444	21,954	662	1,902	327	1,346	743	26,518	300	2,204	701	23,049	279	3,050
$50,000 under $100,000	328	63,906	204	37,566	317	2,587	(1)	(1)	329	24,233	269	3,873	322	29,588	133	1,215
$100,000 under $250,000	388	116,035	288	75,236	406	4,845	325	7,417	408	60,785	307	11,856	380	56,165	174	4,118
$250,000 under $500,000	82	56,047	75	43,986	79	1,746	88	3,995	101	36,052	93	10,284	78	19,245	78	4,952
$500,000 under $1,000,000	31	49,015	25	41,128	28	1,159	26	2,781	31	20,572	28	3,274	28	14,890	22	6,231
$1,000,000 under $2,500,000	11	29,776	11	26,446	11	399	9	2,031	11	15,534	10	3,663	11	4,307	11	5,129
$2,500,000 under $5,000,000	1	7,300	1	7,047	1	50	1	255	1	4,869	1	3,857	1	868	1	27
$5,000,000 or more	1	6,359	1	5,524	1	2	1	386	1	5,133	1	2,256	1	17	1	1,098

Footnote at end of table. See text for explanatory statements and "Description of the Sample and Limitations of the Data."

ACTIVE PARTNERSHIPS WITH BALANCE SHEETS

Table 16.—FREQUENCIES AND AMOUNTS OF BUSINESS RECEIPTS, COST OF GOODS SOLD, DEPRECIATION, AND SELECTED BALANCE SHEET ITEMS, BY SELECTED INDUSTRIES AND SIZE OF TOTAL ASSETS—Continued

Industry and size of total assets	Partnerships with and without net profit reporting—															
	Business receipts		Cost of goods sold		Depreciation		Balance sheet items									
							Accounts payable		Total assets		Notes and accounts receivable		Depreciable assets		Inventory, end-of-year	
	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
MINING																
Total	6,353	752,445	6,176	441,481	6,374	77,439	3,219	83,255	7,139	931,205	3,598	144,562	6,278	794,160	1,108	21,097
Under $10,000	1,902	26,409	1,863	14,528	1,799	1,760	493	1,080	2,214	8,996	611	983	1,661	17,264	(1)	(1)
$10,000 under $25,000	1,232	29,443	1,213	15,622	1,329	3,506	508	1,376	1,428	22,791	508	1,409	1,349	34,966	(1)	(1)
$25,000 under $50,000	852	41,612	794	23,253	891	3,530	535	4,968	1,029	37,944	553	6,479	910	38,342	201	876
$50,000 under $100,000	996	76,597	937	44,330	995	9,316	592	10,936	1,035	70,867	711	9,340	995	79,599	151	1,331
$100,000 under $250,000	665	166,910	665	100,357	681	16,667	497	13,561	725	112,144	584	23,552	681	131,242	168	3,291
$250,000 under $500,000	339	106,223	338	60,690	338	10,223	258	10,469	339	111,271	272	13,502	319	123,200	206	2,792
$500,000 under $1,000,000	203	106,707	203	70,137	179	11,175	185	10,029	204	144,198	199	37,293	203	125,410	138	3,040
$1,000,000 under $2,500,000	111	89,116	110	53,637	110	9,712	104	18,473	111	159,603	107	24,934	108	110,713	41	2,509
$2,500,000 under $5,000,000	40	35,862	40	19,553	39	3,101	37	4,863	41	132,131	41	12,151	41	43,837	16	2,871
$5,000,000 or more	13	73,566	13	39,374	13	8,449	10	7,500	13	131,260	12	14,919	11	89,587	10	4,221
Crude Petroleum and Natural Gas																
Total	4,935	433,956	4,797	244,588	4,809	48,540	2,344	65,009	5,425	720,376	2,718	113,680	4,754	565,151	795	13,233
Under $10,000	1,545	16,195	1,506	8,929	1,369	1,220	332	813	1,720	7,236	469	889	1,251	14,261	}	
$10,000 under $25,000	1,055	17,165	1,036	8,037	1,094	2,554	410	1,096	1,173	18,890	410	1,044	1,114	28,668	} 255	443
$25,000 under $50,000	625	24,086	606	12,753	645	2,578	352	3,663	743	27,239	430	5,710	664	28,519	}	
$50,000 under $100,000	762	47,150	703	29,663	761	5,880	488	10,378	781	54,189	547	7,593	761	53,047	130	1,262
$100,000 under $250,000	441	69,352	441	34,592	460	7,695	350	9,350	500	76,282	408	16,339	460	82,906	94	2,104
$250,000 under $500,000	236	65,205	235	37,185	235	6,746	165	8,458	236	76,886	189	9,695	235	95,519	182	1,996
$500,000 under $1,000,000	131	59,658	131	41,312	107	5,021	120	6,316	131	97,533	128	30,132	131	73,848	82	1,526
$1,000,000 under $2,500,000	91	51,034	90	27,535	90	7,267	84	15,086	91	131,859	88	18,137	90	83,730	30	1,484
$2,500,000 under $5,000,000	38	33,292	38	18,667	37	2,899	35	4,219	39	124,544	39	11,755	39	41,525	14	2,035
$5,000,000 or more	11	50,819	11	25,915	11	6,680	8	5,630	11	105,718	10	12,386	9	63,128	8	2,383
Other Mining, Including Quarrying																
Total	1,418	318,489	1,379	196,893	1,565	28,899	875	18,246	1,714	210,829	880	30,882	1,524	229,009	313	7,864
Under $10,000	357	10,214	357	5,599	430	540	} 259	547	{ 494	1,760	142	94	410	3,003	(1)	(1)
$10,000 under $25,000	177	12,278	177	7,585	235	952	}		{ 255	3,901	} 221	1,134	{ 235	6,298	(1)	(1)
$25,000 under $50,000	227	17,526	188	10,500	246	952	183	1,305	286	10,705	}		{ 246	9,823	(1)	(1)
$50,000 under $100,000	234	29,447	234	14,667	234	3,436	}		{ 254	16,678	164	1,747	234	26,552	(1)	(1)
$100,000 under $250,000	224	97,558	224	65,765	221	8,972	} 344	6,780	{ 225	35,862	} 259	11,020	{ 221	48,336	74	1,187
$250,000 under $500,000	103	41,018	103	23,505	103	3,477	}		{ 103	34,385	}		} 156	79,243	80	2,310
$500,000 under $1,000,000	72	47,049	72	28,825	72	6,154	65	3,713	73	46,665	71	7,161				
$1,000,000 under $2,500,000	20	38,082	20	26,102	20	2,445	20	3,387	20	27,744	(1)	(1)	18	26,983	(1)	(1)
$2,500,000 under $5,000,000	2	2,570	2	886	2	202	2	644	2	7,587	2	396	2	2,312	2	836
$5,000,000 or more	2	22,747	2	13,459	2	1,769	2	1,870	2	25,542	2	2,533	2	26,459	2	1,838
CONSTRUCTION																
Total	25,236	5,176,463	25,091	4,138,306	22,089	111,925	15,651	393,391	25,855	1,901,114	16,645	515,401	21,905	871,595	11,791	308,971
Under $10,000	9,381	360,630	9,303	231,069	7,948	5,249	3,672	7,600	9,616	38,375	3,733	6,388	7,710	33,094	2,901	3,769
$10,000 under $25,000	4,974	382,681	4,935	278,592	4,414	6,924	3,230	17,792	5,033	83,755	3,410	18,987	4,325	58,126	2,502	10,025
$25,000 under $50,000	3,762	622,738	3,743	485,610	3,212	9,066	2,610	25,436	3,900	140,287	2,962	34,163	3,344	74,507	2,209	22,026
$50,000 under $100,000	3,060	676,453	3,060	532,345	2,937	15,411	2,695	40,661	3,178	224,909	2,793	58,440	2,899	130,629	1,857	38,206
$100,000 under $250,000	2,680	1,018,929	2,680	823,871	2,399	21,108	2,227	72,919	2,721	425,864	2,469	115,762	2,411	206,056	1,549	68,408
$250,000 under $500,000	818	591,244	812	496,280	724	15,168	700	54,472	839	292,667	754	85,692	749	149,438	432	47,584
$500,000 under $1,000,000	357	534,657	357	449,799	289	17,150	325	44,306	358	240,056	328	62,391	295	92,713	220	59,868
$1,000,000 under $2,500,000	159	530,147	158	459,693	131	8,594	149	52,724	165	237,439	154	70,715	134	70,915	97	41,352
$2,500,000 under $5,000,000	32	309,682	30	259,744	25	10,287	30	37,567	32	107,544	30	35,975	27	28,860	19	14,805
$5,000,000 or more	13	149,302	13	121,303	10	2,968	13	39,914	13	110,218	12	26,888	11	27,257	5	2,928

Footnote at end of table. See text for explanatory statements and "Description of the Sample and Limitations of the Data."

ACTIVE PARTNERSHIPS WITH BALANCE SHEETS

Table 16.—FREQUENCIES AND AMOUNTS OF BUSINESS RECEIPTS, COST OF GOODS SOLD, DEPRECIATION, AND SELECTED BALANCE SHEET ITEMS, BY SELECTED INDUSTRIES AND SIZE OF TOTAL ASSETS—Continued

Industry and size of total assets	Partnerships with and without net profit reporting—															
	Business receipts		Cost of goods sold		Depreciation		Balance sheet items									
							Accounts payable		Total assets		Notes and accounts receivable		Depreciable assets		Inventory, end-of-year	
	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
CONSTRUCTION—Continued																
General Contractors																
Total	9,359	3,438,383	9,273	2,876,326	7,831	72,013	6,254	267,909	9,722	1,280,770	6,537	333,004	7,725	537,476	3,802	215,737
Under $10,000	2,060	133,014	2,041	103,122	1,732	1,259	704	1,798	2,159	8,880	635	1,261	1,593	7,862	376	893
$10,000 under $25,000	1,564	135,995	1,525	109,138	1,209	2,297	974	5,840	1,604	26,827	982	5,374	1,179	20,704	530	3,732
$25,000 under $50,000	1,546	376,925	1,527	312,834	1,177	3,630	1,022	11,096	1,663	61,262	1,112	11,848	1,241	28,852	748	11,201
$50,000 under $100,000	1,492	371,206	1,492	308,797	1,389	5,888	1,295	21,635	1,571	110,888	1,376	25,680	1,346	57,013	781	20,954
$100,000 under $250,000	1,602	648,231	1,602	534,446	1,384	13,220	1,309	45,789	1,623	256,740	1,425	62,932	1,392	118,786	793	43,781
$250,000 under $500,000	601	427,186	595	364,421	548	11,482	491	39,937	601	207,075	549	58,207	572	116,586	276	26,067
$500,000 under $1,000,000	315	472,998	315	400,383	249	15,093	291	39,250	316	210,511	286	51,835	253	76,165	193	57,039
$1,000,000 under $2,500,000	139	461,149	138	400,868	112	7,354	130	44,806	145	210,761	135	59,111	115	62,465	85	38,311
$2,500,000 under $5,000,000	28	272,953	26	230,090	21	8,822	26	33,724	28	93,478	26	30,358	23	21,786	15	10,831
$5,000,000 or more	12	138,726	12	112,227	10	2,968	12	24,034	12	94,348	11	26,398	11	27,257	5	2,928
Special Trade Contractors																
Total	14,714	1,642,152	14,655	1,194,773	13,258	36,273	8,678	115,912	14,792	562,851	9,417	171,872	13,280	310,459	7,652	78,249
Under $10,000	6,694	208,316	6,635	116,852	5,686	3,659	2,733	5,208	6,751	27,003	2,824	4,644	5,626	23,539	2,427	2,788
$10,000 under $25,000	3,229	235,590	3,229	160,933	3,029	4,367	2,134	10,538	3,229	53,478	2,267	12,496	3,029	35,744	1,913	5,794
$25,000 under $50,000	2,054	230,436	2,054	161,995	1,892	5,180	1,445	12,272	2,074	73,712	1,767	21,739	1,960	43,199	1,382	9,529
$50,000 under $100,000	1,483	294,764	1,483	217,119	1,464	8,474	1,296	18,198	1,483	105,690	1,372	31,908	1,469	69,771	1,032	15,417
$100,000 under $250,000	980	348,316	980	270,440	957	7,549	828	22,706	980	147,964	926	46,529	963	82,283	722	21,216
$250,000 under $500,000	213	159,013	213	126,557	173	3,673	185	14,421	214	75,549	201	27,256	174	32,781	134	13,687
$500,000 under $1,000,000	37	60,451	37	49,413	35	1,572	34	5,056	37	25,666	37	10,304	37	12,503	27	2,829
$1,000,000 under $2,500,000	20	68,998	20	58,825	19	1,240	19	7,918	20	26,678	19	11,604	19	8,450	12	3,041
$2,500,000 under $5,000,000	3	25,692	3	23,563	3	559	3	3,715	3	11,241	3	4,902	3	2,189	3	3,948
$5,000,000 or more	1	10,576	1	9,076	-	-	1	15,880	1	15,870	1	490	-	-	-	-
Contractors Not Allocable																
Total	1,163	95,928	1,163	67,207	1,000	3,639	719	9,570	1,341	57,493	691	10,525	900	23,660	337	14,985
Under $10,000	627	19,300	627	11,095	530	331	235	594	706	2,492	274	483	491	1,693	(1)	(1)
$10,000 under $25,000	181	11,096	181	8,521	319	516	265	3,482	200	3,450	244	1,693	260	4,134	(1)	(1)
$25,000 under $50,000	162	15,377	162	10,781					163	5,313						
$50,000 under $100,000	183	32,865	183	25,414	142	1,388	194	5,252	242	29,491	163	7,153	140	8,832	157	6,542
$250,000 under $500,000	4	5,045	4	5,302	3	13	24	114	24	10,043	4	229	3	71	22	7,830
$500,000 under $1,000,000	5	1,208	5	3	5	485	-	-	5	3,879	5	252	5	4,045	-	-
$1,000,000 under $2,500,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$2,500,000 under $5,000,000	1	11,037	1	6,091	1	906	1	128	1	2,825	1	715	1	4,885	1	26
$5,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
MANUFACTURING																
Total	25,493	5,650,162	25,412	4,191,228	23,325	114,637	18,256	378,508	25,755	2,337,499	20,475	571,178	23,513	1,365,940	19,427	493,731
Under $10,000	6,312	158,652	6,272	96,528	4,915	2,939	3,003	5,664	6,433	26,857	3,670	5,348	4,972	25,898	3,526	3,652
$10,000 under $25,000	5,372	303,206	5,352	185,428	5,072	7,965	3,913	12,557	5,413	88,517	3,986	17,175	5,189	83,949	3,704	10,097
$25,000 under $50,000	4,337	428,344	4,317	279,635	4,071	11,464	3,141	24,040	4,358	158,506	3,787	36,958	4,096	129,199	3,572	24,388
$50,000 under $100,000	3,907	744,110	3,907	538,391	3,843	16,428	3,157	41,522	3,985	286,223	3,609	71,900	3,828	194,745	3,503	53,606
$100,000 under $250,000	3,521	1,385,193	3,521	1,027,304	3,430	29,117	3,122	82,172	3,521	547,794	3,430	136,492	3,451	359,039	3,210	106,569
$250,000 under $500,000	1,320	1,010,930	1,320	775,561	1,284	21,038	1,235	73,398	1,321	457,396	1,294	120,508	1,261	256,549	1,223	97,669
$500,000 under $1,000,000	514	843,025	513	652,654	503	12,905	501	66,823	514	348,756	509	96,760	507	167,243	505	94,802
$1,000,000 under $2,500,000	166	562,183	166	453,599	163	9,251	160	44,124	166	241,480	166	62,251	165	110,173	160	63,605
$2,500,000 under $5,000,000	36	145,802	36	124,526	36	1,744	16	15,797	36	116,546	16	14,955	36	24,755	16	18,737
$5,000,000 or more	8	68,717	8	57,602	8	1,786	8	12,411	8	65,424	8	8,831	8	14,390	8	20,606

Footnote at end of table. See text for explanatory statements and "Description of the Sample and Limitations of the Data."

ACTIVE PARTNERSHIPS WITH BALANCE SHEETS

Table 16.—FREQUENCIES AND AMOUNTS OF BUSINESS RECEIPTS, COST OF GOODS SOLD, DEPRECIATION, AND SELECTED BALANCE SHEET ITEMS, BY SELECTED INDUSTRIES AND SIZE OF TOTAL ASSETS—Continued

Industry and size of total assets	Partnerships with and without net profit reporting—															
	Business receipts		Cost of goods sold		Depreciation		Balance sheet items									
							Accounts payable		Total assets		Notes and accounts receivable		Depreciable assets		Inventory, end-of-year	
	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
MANUFACTURING—Continued																
Food and Kindred Products, Including Beverages																
Total	3,285	1,403,727	3,265	1,127,332	3,227	27,607	2,301	58,950	3,285	423,101	2,714	80,125	3,262	348,519	2,885	78,445
Under $10,000	276	17,937	276	13,529	266	228	149	494	276	1,360	168	154	269	1,434	221	246
$10,000 under $25,000	576	36,934	576	27,646	556	742	304	466	576	9,580	371	845	576	11,333	480	1,243
$25,000 under $50,000	607	81,622	587	60,199	605	2,513	356	3,125	607	22,673	498	2,763	605	26,103	459	2,154
$50,000 under $100,000	700	173,975	700	138,316	678	3,608	499	7,181	700	50,586	592	8,127	696	47,743	666	8,837
$100,000 under $250,000	718	348,040	718	273,993	718	8,073	634	11,746	718	115,322	692	20,707	718	106,634	668	18,052
$250,000 under $500,000	257	277,315	257	225,238	255	5,388	212	11,060	257	87,570	245	17,928	249	69,219	243	14,360
$500,000 under $1,000,000	113	232,448	113	189,123	111	3,865	110	12,666	113	74,613	110	15,402	111	52,042	113	16,099
$1,000,000 under $2,500,000	33	166,816	33	137,212	33	2,532	32	6,068	33	44,489	33	11,390	33	26,150	30	11,439
$2,500,000 under $5,000,000	5	68,640	5	62,076	5	658	5	6,144	5	16,908	5	2,809	5	7,861	5	6,015
$5,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Apparel and Other Finished Products Made From Fabrics and Similar Materials																
Total	2,986	904,546	2,986	701,540	2,681	6,283	2,408	74,379	2,986	288,889	2,540	98,161	2,739	80,459	2,103	87,245
Under $10,000	827	48,003	827	33,275	689	419	528	711	827	3,844	509	974	723	4,386	352	314
$10,000 under $25,000	427	48,903	427	34,306	427	490	339	1,184	427	6,813	339	1,363	427	5,766	157	566
$25,000 under $50,000	511	62,941	511	45,336	408	666	441	3,647	511	17,719	505	6,130	433	8,791	431	3,074
$50,000 under $100,000	417	103,911	417	79,874	388	791	361	6,605	417	29,128	387	8,483	372	10,883	402	7,769
$100,000 under $250,000	542	254,020	542	198,900	510	1,947	490	21,607	542	85,319	540	30,014	524	25,602	501	22,751
$250,000 under $500,000	167	144,396	167	113,521	165	944	154	12,450	167	56,663	166	19,770	165	12,525	165	16,833
$500,000 under $1,000,000	71	138,386	71	109,674	71	652	71	14,944	71	47,059	70	16,170	71	7,740	71	19,111
$1,000,000 under $2,500,000	21	76,394	21	63,785	20	312	21	9,341	21	29,428	21	9,751	21	3,928	21	10,969
$2,500,000 under $5,000,000	2	16,751	2	13,990	2	33	2	1,800	2	7,826	2	4,456	2	555	2	2,439
$5,000,000 or more	1	10,841	1	8,879	1	29	1	2,090	1	5,090	1	1,050	1	283	1	3,419
Lumber and Wood Products, Except Furniture																
Total	2,946	581,779	2,926	446,485	2,762	21,710	1,756	33,416	2,986	383,237	2,026	58,668	2,680	211,933	1,754	65,841
Under $10,000	724	18,490	704	9,758	646	443	234	257	763	3,014	314	353	607	3,420	274	314
$10,000 under $25,000	772	40,452	772	23,701	713	2,126	420	1,308	772	12,832	449	1,718	733	14,684	352	975
$25,000 under $50,000	420	40,416	420	26,176	401	1,469	254	2,037	420	15,162	308	1,609	362	12,231	293	2,977
$50,000 under $100,000	392	65,832	392	46,083	391	2,639	297	2,432	393	27,534	353	5,506	381	21,389	334	5,363
$100,000 under $250,000	267	101,993	267	78,862	266	3,849	213	4,624	267	40,543	256	7,994	266	36,868	196	7,278
$250,000 under $500,000	233	118,331	233	95,643	212	5,229	226	10,443	233	87,230	228	17,630	194	52,151	192	19,334
$500,000 under $1,000,000	77	85,599	77	71,930	73	2,336	71	4,670	77	50,790	77	11,223	77	31,994	75	14,469
$1,000,000 under $2,500,000	36	81,449	36	69,892	35	2,210	36	5,339	36	50,419	36	8,863	35	25,538	33	11,034
$2,500,000 under $5,000,000	21	6,580	21	6,447	21	96	1	857	21	62,544	1	623	21	2,607	1	543
$5,000,000 or more	4	22,637	4	17,993	4	1,313	4	1,449	4	33,169	4	3,149	4	11,051	4	3,554
Printing, Publishing, and Allied Industries																
Total	3,433	343,691	3,433	213,373	2,852	8,534	2,366	21,244	3,452	147,570	2,727	39,902	2,901	113,320	2,325	13,006
Under $10,000	1,124	23,185	1,124	12,544	713	465	586	1,040	1,124	4,122	743	968	713	4,097	566	460
$10,000 under $25,000	940	52,082	940	28,185	862	1,438	686	2,588	940	15,513	764	4,303	919	18,153	647	851
$25,000 under $50,000	713	57,717	713	33,538	670	1,872	533	2,760	713	25,744	596	6,410	670	22,722	606	1,612
$50,000 under $100,000	362	62,847	362	39,025	337	1,591	296	2,464	381	27,225	356	8,779	332	21,838	265	1,973
$100,000 under $250,000	219	67,567	219	44,220	197	1,544	196	3,174	219	34,073	197	8,529	195	20,141	177	2,901
$250,000 under $500,000	52	36,977	52	26,500	51	810	47	2,807	52	16,449	48	5,291	50	12,588	43	2,126
$500,000 under $1,000,000	14	27,643	14	18,842	13	322	14	1,973	14	10,594	14	3,491	13	4,823	12	1,714
$1,000,000 under $2,500,000	9	15,673	9	10,519	9	492	8	4,438	9	13,850	9	2,131	9	8,958	9	1,369
$2,500,000 under $5,000,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$5,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Footnote at end of table. See text for explanatory statements and "Description of the Sample and Limitations of the Data."

ACTIVE PARTNERSHIPS WITH BALANCE SHEETS

Table 16.—FREQUENCIES AND AMOUNTS OF BUSINESS RECEIPTS, COST OF GOODS SOLD, DEPRECIATION, AND SELECTED BALANCE SHEET ITEMS, BY SELECTED INDUSTRIES AND SIZE OF TOTAL ASSETS—Continued

Industry and size of total assets	Partnerships with and without net profit reporting—															
	Business receipts		Cost of goods sold		Depreciation		Balance sheet items									
							Accounts payable		Total assets		Notes and accounts receivable		Depreciable assets		Inventory, end-of-year	
	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
MANUFACTURING—Continued																
Machinery, Except Electrical and Transportation Equipment																
Total	3,136	421,763	3,136	282,233	3,052	12,549	2,301	27,923	3,176	216,919	2,461	49,897	3,086	163,900	2,091	35,128
Under $10,000	664	8,953	664	3,466	606	353	332	204	704	3,422	371	461	645	4,345	273	297
$10,000 under $25,000	803	32,118	803	17,270	783	1,098	647	1,816	803	13,167	588	2,116	783	14,177	471	1,279
$25,000 under $50,000	622	46,733	622	26,732	622	1,829	396	3,027	622	23,526	514	4,643	622	24,054	494	3,653
$50,000 under $100,000	467	70,828	467	48,364	467	2,555	413	4,049	467	33,903	418	8,020	467	31,296	345	3,838
$100,000 under $250,000	409	118,455	409	81,336	404	3,110	348	6,678	409	63,979	400	12,211	405	46,196	358	11,128
$250,000 under $500,000	125	73,441	125	51,829	124	1,983	123	6,396	125	43,951	124	11,914	118	25,526	106	6,557
$500,000 under $1,000,000	41	55,689	41	41,101	41	1,197	38	4,477	41	28,021	41	8,379	41	13,610	39	6,597
$1,000,000 under $2,500,000	5	15,546	5	12,135	5	424	4	1,276	5	6,950	5	2,153	5	4,696	5	1,779
$2,500,000 under $5,000,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$5,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Manufacturing Industries																
Total	9,707	1,994,656	9,666	1,420,265	8,751	37,954	7,124	162,596	9,870	877,783	8,007	244,425	8,845	447,809	8,269	214,066
Under $10,000	2,697	42,084	2,677	23,956	1,995	1,031	1,174	2,958	2,739	11,095	1,565	2,438	2,015	8,216	1,840	2,021
$10,000 under $25,000	1,854	92,717	1,834	54,320	1,731	2,071	1,517	5,195	1,895	30,612	1,475	6,830	1,751	19,836	1,597	5,183
$25,000 under $50,000	1,464	138,915	1,464	87,654	1,365	3,115	1,161	9,444	1,485	53,682	1,366	15,403	1,404	35,298	1,289	10,918
$50,000 under $100,000	1,569	266,717	1,569	186,729	1,582	5,244	1,291	18,791	1,627	117,847	1,503	32,985	1,580	61,596	1,491	25,826
$100,000 under $250,000	1,366	495,118	1,366	349,993	1,335	10,594	1,241	34,343	1,366	208,558	1,345	57,037	1,343	123,598	1,310	44,459
$250,000 under $500,000	486	360,470	486	262,830	477	6,684	473	30,242	487	165,533	483	47,975	485	84,540	474	38,459
$500,000 under $1,000,000	198	303,260	197	221,984	194	4,533	197	28,093	198	137,679	197	42,095	194	57,034	195	36,812
$1,000,000 under $2,500,000	62	206,305	62	160,056	61	3,281	59	17,662	62	96,344	62	27,963	62	40,903	62	27,015
$2,500,000 under $5,000,000	8	53,831	8	42,013	8	957	8	6,996	8	29,268	8	7,067	8	13,732	8	9,740
$5,000,000 or more	3	35,239	3	30,730	3	444	3	8,872	3	27,165	3	4,632	3	3,056	3	13,633
TRANSPORTATION, COMMUNICATION, AND SANITARY SERVICES																
Total	7,297	789,065	7,022	468,840	6,892	45,966	3,657	45,885	7,438	403,825	3,745	61,318	6,780	438,918	1,054	10,392
Under $10,000	2,268	57,402	2,132	28,416	1,951	2,781	651	762	2,308	10,852	763	1,287	1,852	17,534	(1)	(1)
$10,000 under $25,000	1,849	93,939	1,770	56,416	1,804	4,937	935	3,015	1,868	30,317	839	2,692	1,809	42,295	268	675
$25,000 under $50,000	1,173	97,937	1,173	51,392	1,107	7,789	550	4,644	1,174	40,515	596	4,710	1,089	54,471	208	420
$50,000 under $100,000	1,100	152,254	1,061	87,846	1,116	8,248	798	9,083	1,159	80,030	798	10,973	1,134	83,776	190	1,846
$100,000 under $250,000	651	169,972	632	97,618	664	11,337	507	9,548	673	104,931	504	13,541	644	115,309	187	2,412
$250,000 under $500,000	172	105,819	172	73,646	169	5,869	144	5,292	172	54,026	161	13,283	170	63,735	71	1,522
$500,000 under $1,000,000	65	58,805	65	39,089	63	3,208	56	5,412	65	45,915	65	8,322	64	39,152	(1)	(1)
$1,000,000 under $2,500,000	14	22,776	13	10,163	13	1,409	11	1,890	14	20,082	14	3,762	13	16,494	11	1,655
$2,500,000 under $5,000,000	4	29,248	3	23,929	4	384	4	4,152	4	11,336	4	2,584	4	6,037	2	108
$5,000,000 or more	1	913	1	325	1	4	1	2,087	1	5,821	1	164	1	115	-	-
Motor Freight Transportation and Warehousing																
Total	4,537	507,546	4,381	294,707	4,259	31,283	2,232	27,066	4,577	247,580	2,331	38,083	4,143	286,335	601	5,637
Under $10,000	1,394	33,506	1,297	15,155	1,159	1,777	352	382	1,394	6,459	410	594	1,042	9,630	}	
$10,000 under $25,000	1,041	52,431	1,002	29,408	1,002	3,157	464	1,367	1,041	16,398	513	1,045	1,002	24,444	} 329	552
$25,000 under $50,000	828	69,454	828	34,586	789	6,030	427	2,522	828	28,515	446	3,680	789	42,828	}	
$50,000 under $100,000	676	101,033	676	60,559	694	5,338	475	7,144	696	48,686	453	6,944	694	51,561	64	856
$100,000 under $250,000	427	119,272	408	70,459	445	7,569	372	6,805	447	66,602	343	7,317	445	77,029	125	1,550
$250,000 under $500,000	130	62,804	130	37,416	130	4,323	108	3,614	130	41,352	125	10,682	130	47,482	}	
$500,000 under $1,000,000	32	37,764	32	26,065	31	2,049	26	2,858	32	24,614	32	4,079	(1)	(1)	} 76	2,307
$1,000,000 under $2,500,000	7	12,390	7	5,746	7	913	6	743	7	9,598	7	1,979	7	10,853	7	372
$2,500,000 under $5,000,000	2	18,892	1	15,313	2	127	2	1,631	2	5,356	2	1,763	2	1,400	-	-
$5,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Footnote at end of table. See text for explanatory statements and "Description of the Sample and Limitations of the Data."

ACTIVE PARTNERSHIPS WITH BALANCE SHEETS

Table 16.—FREQUENCIES AND AMOUNTS OF BUSINESS RECEIPTS, COST OF GOODS SOLD, DEPRECIATION, AND SELECTED BALANCE SHEET ITEMS, BY SELECTED INDUSTRIES AND SIZE OF TOTAL ASSETS—Continued

Industry and size of total assets	Partnerships with and without net profit reporting—															
	Business receipts		Cost of goods sold		Depreciation		Balance sheet items									
							Accounts payable		Total assets		Notes and accounts receivable		Depreciable assets		Inventory, end-of-year	
	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
TRANSPORTATION, COMMUNICATION, AND SANITARY SERVICES—Continued																
Other Transportation, Communication, Water Supply, and Sanitary Services																
Total	2,760	281,519	2,641	174,133	2,633	14,683	1,425	18,819	2,861	156,245	1,414	23,235	2,637	152,583	453	4,755
Under $10,000	874	23,896	835	13,261	792	1,004	299	380	914	4,393	353	693	810	7,904	(1)	(1)
$10,000 under $25,000	808	41,508	768	27,008	802	1,780	471	1,648	827	13,919	326	1,647	807	17,851	160	523
$25,000 under $50,000	345	28,483	345	16,806	318	1,759	123	2,122	346	12,000	150	1,030	300	11,643	(1)	(1)
$50,000 under $100,000	424	51,221	385	27,287	422	2,910	323	1,939	463	31,344	345	4,029	440	32,215	126	990
$100,000 under $250,000	224	50,700	224	27,159	219	3,768	135	2,743	226	38,329	161	6,224	199	38,280	62	862
$250,000 under $500,000			42	36,230	39	1,546	66	4,232	75	33,975						
$500,000 under $1,000,000	82	74,442	33	13,024	32	1,159					76	8,627	78	39,938	18	2,182
$1,000,000 under $2,500,000			6	4,417	6	496	(1)	(1)	(1)	(1)						
$2,500,000 under $5,000,000	2	10,356	2	8,616	2	257	2	2,521	2	5,980	2	821	2	4,637	2	108
$5,000,000 or more	1	913	1	325	1	4	1	2,087	1	5,821	1	164	1	115	-	-
WHOLESALE AND RETAIL TRADE																
Total	132,180	26,484,011	127,909	20,374,710	119,398	263,798	96,983	1,427,869	132,950	8,558,074	85,980	1,985,281	120,596	3,198,079	117,356	2,893,087
Under $10,000	31,456	1,256,431	29,435	852,636	24,239	12,074	15,607	27,870	31,968	156,138	12,918	19,768	24,853	117,174	23,441	44,674
$10,000 under $25,000	29,044	2,182,536	28,114	1,526,376	26,359	26,694	20,227	76,729	29,160	487,020	15,818	61,640	26,507	277,746	25,869	160,682
$25,000 under $50,000	27,151	3,378,930	26,672	2,438,578	25,729	39,908	22,418	163,828	27,210	979,084	18,958	150,016	25,838	458,433	25,566	359,795
$50,000 under $100,000	22,836	4,815,049	22,390	3,580,304	21,998	57,756	18,985	225,959	22,838	1,627,993	18,200	291,130	22,214	706,076	21,781	571,136
$100,000 under $250,000	16,191	6,772,120	15,956	5,280,650	15,755	67,189	14,601	385,030	16,268	2,467,116	14,763	580,895	15,829	888,401	15,457	846,234
$250,000 under $500,000	3,913	3,887,507	3,789	3,161,667	3,768	31,995	3,636	236,652	3,915	1,332,104	3,785	404,572	3,803	389,975	3,732	420,520
$500,000 under $1,000,000	1,184	2,215,503	1,157	1,832,833	1,162	16,217	1,121	146,806	1,186	778,351	1,144	256,091	1,161	214,310	1,133	236,180
$1,000,000 under $2,500,000	354	1,280,577	348	1,080,117	338	7,342	338	116,936	354	491,789	344	157,617	342	92,890	328	150,789
$2,500,000 under $5,000,000	38	340,406	35	302,065	38	2,022	37	19,505	38	127,225	37	41,418	37	23,312	38	49,533
$5,000,000 or more	13	354,952	13	319,484	12	2,601	13	28,554	13	111,254	13	22,134	12	29,762	11	53,544
Wholesale Trade																
Total	24,969	10,363,246	21,837	8,578,419	20,659	70,075	18,198	595,725	25,170	2,676,743	19,687	829,889	20,984	743,439	18,516	823,306
Under $10,000	5,847	262,143	4,274	165,447	3,495	2,146	2,581	5,187	5,986	26,083	2,812	4,750	3,540	14,560	2,614	4,484
$10,000 under $25,000	4,095	400,977	3,442	284,490	3,293	3,970	2,744	11,755	4,134	70,149	2,985	16,538	3,399	28,801	2,783	16,824
$25,000 under $50,000	4,030	776,670	3,650	604,536	3,625	6,139	3,250	35,599	4,031	147,394	3,524	41,348	3,657	54,151	3,360	38,551
$50,000 under $100,000	4,283	1,334,042	3,985	1,051,860	3,879	11,749	3,485	55,227	4,284	312,756	3,887	88,030	3,985	124,158	3,703	79,383
$100,000 under $250,000	4,338	2,636,782	4,187	2,179,135	4,139	19,677	3,889	143,768	4,357	693,853	4,173	215,987	4,157	220,914	3,846	197,856
$250,000 under $500,000	1,530	2,142,360	1,467	1,839,685	1,414	12,389	1,438	123,683	1,530	529,088	1,477	177,059	1,433	131,893	1,428	167,639
$500,000 under $1,000,000	588	1,361,875	583	1,176,777	572	7,665	565	94,247	590	392,392	580	134,120	569	92,825	551	125,872
$1,000,000 under $2,500,000	217	935,442	211	810,668	202	3,548	206	87,384	217	310,538	208	97,696	205	40,235	192	104,871
$2,500,000 under $5,000,000	30	275,407	27	249,597	30	1,369	29	16,190	30	100,805	30	35,607	29	16,351	30	39,523
$5,000,000 or more	11	237,548	11	216,224	10	1,423	11	22,685	11	93,685	11	18,754	10	19,551	9	48,303
Groceries and related products																
Total	3,972	2,609,804	3,695	2,240,471	3,617	15,076	2,976	94,220	3,992	421,179	3,183	141,573	3,587	155,590	2,968	99,740
Under $10,000	778	63,788	641	50,170	534	409	379	756	798	3,811	374	757	485	4,002	315	301
$10,000 under $25,000	728	114,965	669	91,061	678	992	505	2,653	728	13,065	551	3,404	676	7,370	494	2,478
$25,000 under $50,000	716	227,987	670	190,087	689	1,385	542	5,824	716	26,497	578	8,815	696	11,569	571	3,772
$50,000 under $100,000	670	360,164	658	299,513	651	2,464	564	8,621	670	48,053	613	15,050	664	25,761	612	7,879
$100,000 under $250,000	691	626,456	670	536,881	686	3,549	617	21,649	691	105,956	682	34,895	683	37,489	603	25,287
$250,000 under $500,000	241	558,644	240	495,796	236	2,500	225	19,670	241	83,585	239	30,564	238	27,049	232	23,241
$500,000 under $1,000,000	111	399,388	111	353,293	108	2,263	107	18,097	111	76,549	109	24,966	109	26,124	104	19,680
$1,000,000 under $2,500,000	33	238,822	33	207,702	31	931	33	12,810	33	49,396	33	16,704	32	10,120	33	14,937
$2,500,000 under $5,000,000	4	19,590	3	15,968	4	583	4	4,140	4	14,267	4	6,418	4	6,106	4	2,165
$5,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Footnote at end of table. See text for explanatory statements and "Description of the Sample and Limitations of the Data."

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ACTIVE PARTNERSHIPS WITH BALANCE SHEETS

Table 16.—FREQUENCIES AND AMOUNTS OF BUSINESS RECEIPTS, COST OF GOODS SOLD, DEPRECIATION, AND SELECTED BALANCE SHEET ITEMS, BY SELECTED INDUSTRIES AND SIZE OF TOTAL ASSETS—Continued

Industry and size of total assets	Partnerships with and without net profit reporting—															
	Business receipts		Cost of goods sold		Depreciation		Balance sheet items									
							Accounts payable		Total assets		Notes and accounts receivable		Depreciable assets		Inventory, end-of-year	
	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
WHOLESALE AND RETAIL TRADE—Continued																
Wholesale Trade—Continued																
Other wholesale trade																
Total	20,997	7,753,442	18,142	6,337,948	17,042	54,999	15,222	501,505	21,178	2,255,564	16,504	688,316	17,397	587,849	15,548	723,566
Under $10,000	5,069	198,355	3,633	115,277	2,961	1,737	2,202	4,431	5,188	22,272	2,438	3,993	3,055	10,558	2,299	4,183
$10,000 under $25,000	3,367	286,012	2,773	193,429	2,615	2,978	2,239	9,102	3,406	57,084	2,434	13,134	2,723	21,431	2,289	14,346
$25,000 under $50,000	3,314	548,683	2,980	414,449	2,936	4,754	2,708	29,775	3,315	120,897	2,946	32,533	2,961	42,582	2,789	34,779
$50,000 under $100,000	3,613	973,878	3,327	752,347	3,228	9,285	2,921	46,606	3,614	264,703	3,274	72,980	3,321	98,397	3,091	71,504
$100,000 under $250,000	3,647	2,010,326	3,517	1,642,254	3,453	16,128	3,272	122,119	3,666	587,897	3,491	181,092	3,474	183,425	3,243	172,569
$250,000 under $500,000	1,289	1,583,716	1,227	1,343,889	1,178	9,889	1,213	104,013	1,289	445,503	1,238	146,495	1,195	104,844	1,196	144,398
$500,000 under $1,000,000	477	962,487	472	823,484	464	5,402	458	76,150	479	315,843	471	109,154	460	66,701	447	106,192
$1,000,000 under $2,500,000	184	696,620	178	602,966	171	2,617	173	74,574	184	261,142	175	80,992	173	30,115	159	89,934
$2,500,000 under $5,000,000	26	255,817	24	233,629	26	786	25	12,050	26	86,538	26	29,189	25	10,245	26	37,358
$5,000,000 or more	11	237,548	11	216,224	10	1,423	11	22,685	11	93,685	11	18,754	10	19,551	9	48,303
Retail Trade																
Total	103,483	15,246,303	102,423	11,139,863	95,332	183,130	75,903	768,667	104,012	5,531,442	63,406	1,051,550	96,142	2,329,120	95,468	1,965,245
Under $10,000	24,896	971,538	24,467	670,458	20,226	9,709	12,684	22,004	25,229	126,644	9,867	14,606	20,756	100,671	20,290	39,060
$10,000 under $25,000	24,416	1,745,783	24,159	1,217,705	22,553	22,369	17,102	63,450	24,493	408,141	12,422	43,575	22,634	245,561	22,650	140,667
$25,000 under $50,000	22,347	2,512,399	22,248	1,771,035	21,369	32,853	18,561	122,574	22,405	803,814	14,823	102,616	21,407	394,776	21,473	309,936
$50,000 under $100,000	17,813	3,319,520	17,665	2,409,222	17,404	44,120	14,797	159,374	17,814	1,260,398	13,605	189,626	17,495	559,661	17,343	471,462
$100,000 under $250,000	11,163	3,875,155	11,079	2,905,573	10,966	43,940	10,111	224,143	11,221	1,665,116	9,928	333,379	11,017	625,761	10,951	612,751
$250,000 under $500,000	2,209	1,600,144	2,168	1,211,920	2,181	17,692	2,032	96,227	2,211	742,987	2,136	203,079	2,197	240,732	2,135	236,921
$500,000 under $1,000,000	528	770,564	526	592,185	523	7,541	509	46,199	528	344,149	516	112,668	525	101,095	516	101,347
$1,000,000 under $2,500,000	102	282,822	102	218,935	101	3,095	98	26,122	102	138,715	101	43,343	102	44,177	101	38,294
$2,500,000 under $5,000,000	7	50,974	7	39,570	7	633	7	2,705	7	23,909	6	5,278	7	6,475	7	9,566
$5,000,000 or more	2	117,404	2	103,260	2	1,178	2	5,869	2	17,569	2	3,380	2	10,211	2	5,241
Grocery stores, meat, fish, fruit, and vegetable markets																
Total	12,206	2,956,486	12,167	2,422,642	11,610	28,307	8,522	78,994	12,265	528,326	6,757	46,149	11,773	343,983	11,350	146,031
Under $10,000	2,842	173,993	2,803	138,629	2,397	1,256	1,414	2,445	2,881	16,730	1,154	1,420	2,650	13,850	2,343	5,727
$10,000 under $25,000	3,825	434,210	3,825	349,388	3,737	4,097	2,480	8,673	3,844	62,738	1,809	4,506	3,683	46,019	3,564	19,279
$25,000 under $50,000	2,861	587,190	2,861	482,058	2,816	5,435	2,287	11,366	2,861	101,276	1,789	9,837	2,787	67,162	2,812	33,095
$50,000 under $100,000	1,624	616,031	1,624	506,826	1,610	5,889	1,377	15,828	1,624	113,462	1,155	8,961	1,603	74,175	1,584	32,225
$100,000 under $250,000	833	609,020	833	500,480	830	5,931	775	17,189	833	119,758	653	9,830	831	76,006	830	29,211
$250,000 under $500,000	173	255,279	173	208,553	172	2,782	143	9,939	174	58,346	154	4,918	171	33,873	171	13,296
$500,000 under $1,000,000	37	122,943	37	100,419	37	1,329	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
$1,000,000 under $2,500,000	8	25,943	8	21,333	8	354	7	1,919	8	10,415	8	996	8	6,550	8	1,777
$2,500,000 under $5,000,000	1	14,473	1	11,696	1	56	1	633	1	3,850	1	134	1	1,188	1	954
$5,000,000 or more	2	117,404	2	103,260	2	1,178	2	5,869	2	17,569	2	3,380	2	10,211	2	5,241
General merchandise																
Total	5,492	802,907	5,407	564,835	4,935	12,470	3,953	51,041	5,551	354,234	2,928	57,049	4,976	139,849	4,952	153,269
Under $10,000	1,155	26,011	1,116	16,956	880	374	411	404	1,194	4,810	295	410	841	2,567	802	1,779
$10,000 under $25,000	895	46,305	876	31,628	797	793	650	4,189	895	15,319	357	1,835	778	6,877	812	8,074
$25,000 under $50,000	1,668	143,615	1,668	100,700	1,550	1,963	1,428	10,331	1,668	60,836	924	5,404	1,589	23,871	1,638	33,019
$50,000 under $100,000	970	154,577	951	109,622	916	3,419	738	9,603	971	67,632	645	7,031	954	31,324	909	32,304
$100,000 under $250,000	567	189,790	562	133,194	556	2,785	499	9,523	586	90,519	477	14,655	577	36,361	557	35,334
$250,000 under $500,000	167	110,612	165	77,568	167	1,281	160	6,562	167	55,771	160	13,326	167	17,779	165	22,112
$500,000 under $1,000,000	53	78,177	52	54,167	53	934	50	5,367	53	35,532	53	8,468	53	11,064	52	13,183
$1,000,000 under $2,500,000	17	53,820	17	41,000	16	921	17	5,062	17	23,815	17	5,920	17	10,006	17	7,464
$2,500,000 under $5,000,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$5,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Footnote at end of table. See text for explanatory statements and "Description of the Sample and Limitations of the Data."

Table 16.—FREQUENCIES AND AMOUNTS OF BUSINESS RECEIPTS, COST OF GOODS SOLD, DEPRECIATION, AND SELECTED BALANCE SHEET ITEMS, BY SELECTED INDUSTRIES AND SIZE OF TOTAL ASSETS—Continued

Industry and size of total assets	Partnerships with and without net profit reporting—															
	Business receipts		Cost of goods sold		Depreciation		Balance sheet items									
							Accounts payable		Total assets		Notes and accounts receivable		Depreciable assets		Inventory, end-of-year	
	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
WHOLESALE AND RETAIL TRADE—Continued																
Retail Trade—Continued																
Apparel and accessories																
Total	8,927	1,045,481	8,888	686,357	7,931	10,964	7,692	97,570	8,927	530,859	5,831	84,011	8,216	136,161	8,666	257,915
Under $10,000	1,373	24,493	1,353	15,521	1,055	258	943	1,920	1,373	7,678	606	588	1,153	3,641	1,178	4,073
$10,000 under $25,000	1,940	82,604	1,921	54,046	1,608	884	1,667	6,732	1,940	33,618	1,100	3,615	1,725	8,941	1,881	18,466
$25,000 under $50,000	2,229	183,041	2,229	123,006	2,004	1,796	2,004	16,913	2,229	82,374	1,345	8,084	2,048	19,896	2,229	48,912
$50,000 under $100,000	2,115	304,735	2,115	202,483	2,027	2,802	1,866	25,020	2,115	149,525	1,651	24,225	2,032	34,006	2,109	79,065
$100,000 under $250,000	1,003	275,672	1,003	179,019	972	3,007	953	27,718	1,003	148,086	883	23,560	992	40,270	1,002	71,022
$250,000 under $500,000	223	117,961	223	75,752	222	1,586	215	10,264	223	75,631	203	16,174	222	20,766	223	24,811
$500,000 under $1,000,000	40	47,134	40	29,534	39	491	40	7,102	40	26,477	(1)	(1)	40	6,948	40	9,328
$1,000,000 under $2,500,000	4	9,841	4	6,996	4	140	4	1,901	4	7,470	4	1,687	4	1,693	4	2,238
$2,500,000 under $5,000,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$5,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Furniture, home furnishings, and equipment																
Total	7,705	1,007,643	7,644	661,138	6,930	11,221	6,527	92,964	7,783	597,509	6,518	217,840	6,866	155,836	7,138	191,809
Under $10,000	1,407	31,352	1,368	15,808	1,036	452	821	1,976	1,466	6,723	879	2,665	1,055	3,032	1,036	2,551
$10,000 under $25,000	1,387	66,900	1,387	42,853	1,172	797	1,133	5,732	1,387	23,460	1,016	4,719	1,075	6,097	1,290	10,582
$25,000 under $50,000	1,693	153,304	1,672	99,537	1,589	1,784	1,615	13,378	1,693	61,513	1,610	15,219	1,571	19,831	1,635	25,453
$50,000 under $100,000	1,306	188,788	1,306	127,839	1,296	2,101	1,159	14,454	1,306	92,919	1,163	26,301	1,280	24,283	1,299	35,196
$100,000 under $250,000	1,517	354,221	1,517	241,283	1,445	3,752	1,419	33,113	1,536	230,099	1,460	77,441	1,492	64,250	1,485	75,240
$250,000 under $500,000	273	114,272	273	72,172	271	1,276	269	10,380	273	91,097	268	44,326	272	19,732	272	23,198
$500,000 under $1,000,000	99	69,733	98	43,703	98	763	88	7,972	99	62,421	99	32,412	98	13,829	98	12,950
$1,000,000 under $2,500,000	23	29,073	23	17,943	23	296	23	5,959	23	29,277	23	14,757	23	4,782	23	6,639
$2,500,000 under $5,000,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$5,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Automotive dealers																
Total	8,882	2,853,019	8,746	2,380,905	7,990	17,091	7,161	85,339	8,923	832,998	7,796	170,290	8,069	243,353	8,582	362,752
Under $10,000	1,058	34,485	1,039	25,793	643	247	430	694	1,078	4,923	510	629	714	1,395	968	2,101
$10,000 under $25,000	1,418	118,572	1,399	92,264	1,140	852	894	2,862	1,418	24,176	1,125	3,231	1,114	5,570	1,316	12,169
$25,000 under $50,000	1,559	236,995	1,559	184,895	1,480	1,576	1,411	7,094	1,578	57,277	1,461	9,342	1,513	19,667	1,535	26,533
$50,000 under $100,000	2,215	537,887	2,156	449,788	2,129	3,467	2,000	16,617	2,215	163,219	2,107	28,868	2,156	51,813	2,189	74,023
$100,000 under $250,000	1,988	1,024,364	1,988	865,917	1,961	5,574	1,834	29,898	1,989	302,984	1,952	54,344	1,930	89,412	1,952	140,059
$250,000 under $500,000	503	496,689	464	418,288	496	2,996	454	15,992	504	169,026	500	40,456	502	48,954	483	66,324
$500,000 under $1,000,000	118	294,857	118	252,011	118	1,566	116	7,015	118	77,158	118	21,859	117	17,433	116	30,582
$1,000,000 under $2,500,000	21	96,918	21	82,260	21	447	20	4,946	21	28,344	21	9,708	21	6,600	21	9,458
$2,500,000 under $5,000,000	2	12,252	2	9,689	2	366	2	221	2	5,891	2	1,853	2	2,509	2	1,503
$5,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gasoline service stations																
Total	9,674	985,936	9,616	751,481	8,925	8,277	6,855	23,121	9,713	190,376	7,553	33,121	8,892	102,723	9,103	41,677
Under $10,000	5,034	322,154	4,976	251,475	4,409	1,473	3,153	4,619	5,053	27,790	3,466	5,024	4,399	12,327	4,502	8,818
$10,000 under $25,000	2,769	305,546	2,769	230,453	2,666	2,072	2,233	6,824	2,788	43,933	2,421	9,290	2,646	19,544	2,742	12,218
$25,000 under $50,000	1,054	142,922	1,054	106,474	1,034	1,670	863	3,611	1,055	37,821	986	5,512	1,030	23,337	1,044	7,149
$50,000 under $100,000	560	99,547	560	74,937	559	1,288	381	2,714	560	37,171	446	6,057	560	23,228	560	6,647
$100,000 under $250,000	231	84,131	231	62,590	231	1,110	199	2,919	231	30,722	208	5,353	231	15,982	229	5,482
$250,000 under $500,000	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
$500,000 under $1,000,000	4	9,051	4	6,850	4	131	4	446	4	2,666	4	503	4	1,336	4	616
$1,000,000 under $2,500,000	2	5,781	2	4,839	2	70	2	259	2	2,811	2	682	2	777	2	115
$2,500,000 under $5,000,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$5,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Footnote at end of table. See text for explanatory statements and "Description of the Sample and Limitations of the Data."

ACTIVE PARTNERSHIPS WITH BALANCE SHEETS

Table 16.—FREQUENCIES AND AMOUNTS OF BUSINESS RECEIPTS, COST OF GOODS SOLD, DEPRECIATION, AND SELECTED BALANCE SHEET ITEMS, BY SELECTED INDUSTRIES AND SIZE OF TOTAL ASSETS—Continued

Industry and size of total assets	Partnerships with and without net profit reporting—															
	Business receipts		Cost of goods sold		Depreciation		Balance sheet items									
							Accounts payable		Total assets		Notes and accounts receivable		Depreciable assets		Inventory, end-of-year	
	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
WHOLESALE AND RETAIL TRADE—Continued																
Retail Trade—Continued																
Eating and drinking places																
Total	16,758	1,312,123	16,572	635,118	16,128	39,335	9,400	43,902	16,779	493,537	3,312	16,603	15,939	502,497	14,117	36,787
Under $10,000	5,955	210,804	5,916	111,619	5,442	3,870	2,452	3,694	5,975	28,817	567	487	5,305	46,074	4,544	3,710
$10,000 under $25,000	5,097	301,585	5,034	153,627	5,038	7,578	2,800	7,617	5,097	84,310	719	953	4,960	92,592	4,416	8,207
$25,000 under $50,000	3,037	262,008	2,998	124,601	3,014	8,476	2,052	7,834	3,037	104,226	724	2,372	3,014	103,463	2,649	6,840
$50,000 under $100,000	1,811	271,595	1,786	129,173	1,789	8,871	1,385	10,791	1,811	127,440	904	5,067	1,809	117,112	1,677	10,408
$100,000 under $250,000	753	200,072	733	89,273	742	7,611	616	10,415	754	105,355	311	4,437	747	105,968	747	5,314
$250,000 under $500,000	102	62,347	102	25,191	100	2,633	92	3,344	102	39,695	84	3,162	101	33,906	81	2,123
$500,000 under $1,000,000																
$1,000,000 under $2,500,000	3	3,712	3	1,634	3	296	3	207	3	3,694	3	125	3	3,382	3	185
$2,500,000 under $5,000,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$5,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Building materials																
Total	3,558	705,556	3,558	522,735	3,262	8,907	2,973	51,228	3,558	406,102	3,189	130,852	3,327	117,329	3,394	127,516
Under $10,000	396	8,306	396	5,521	234	65	201	314	396	2,001	201	396	234	611	318	942
$10,000 under $25,000	338	18,452	338	14,923	299	125	299	1,526	338	5,917	259	1,492	299	1,920	319	2,663
$25,000 under $50,000	646	54,032	646	38,076	587	696	490	3,119	646	23,242	607	5,875	627	7,859	603	8,329
$50,000 under $100,000	900	141,394	900	105,181	870	1,769	820	10,137	900	67,756	861	21,558	899	20,222	894	22,961
$100,000 under $250,000	880	251,566	880	185,931	875	3,040	808	17,443	880	136,172	865	41,928	870	39,159	880	48,993
$250,000 under $500,000	315	149,250	315	111,868	314	2,176	274	12,596	315	107,342	314	39,979	315	28,409	297	25,217
$500,000 under $1,000,000	69	56,967	69	42,622	69	697	67	3,896	69	45,407	68	15,498	69	11,845	69	13,109
$1,000,000 under $2,500,000	14	25,589	14	18,613	14	339	14	2,197	14	18,265	14	4,126	14	7,304	14	5,302
$2,500,000 under $5,000,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$5,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Hardware and farm equipment																
Total	5,816	907,412	5,797	702,912	5,366	8,931	4,687	71,527	5,835	507,373	5,111	94,264	5,403	129,124	5,655	258,484
Under $10,000	293	5,910	293	4,013	(1)	(1)	(1)	(1)	293	1,728	(1)	(1)	195	332	273	1,042
$10,000 under $25,000	841	35,105	841	25,768	665	385	625	2,256	841	14,522	587	1,799	723	4,433	782	9,059
$25,000 under $50,000	1,345	103,780	1,345	78,733	1,247	1,043	1,091	6,692	1,364	49,497	1,169	6,532	1,223	14,147	1,325	26,294
$50,000 under $100,000	1,648	239,677	1,648	183,247	1,619	2,321	1,328	14,020	1,648	117,147	1,531	18,942	1,602	32,304	1,590	61,426
$100,000 under $250,000	1,438	355,225	1,419	279,467	1,417	3,528	1,269	33,360	1,438	218,038	1,418	39,241	1,411	54,351	1,438	112,383
$250,000 under $500,000	216	117,098	216	92,387	209	1,055	203	10,974	216	71,721	216	17,353	215	14,753	214	35,099
$500,000 under $1,000,000	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
$1,000,000 under $2,500,000	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
$2,500,000 under $5,000,000	2	9,569	2	7,024	2	138	2	541	2	8,156	2	2,531	2	2,280	2	3,137
$5,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Drug and proprietary stores																
Total	5,068	799,613	5,068	531,611	4,901	9,083	4,327	41,933	5,127	283,454	3,384	31,054	4,902	108,576	4,934	131,524
Under $10,000	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
$10,000 under $25,000	763	57,976	763	39,794	666	572	704	2,638	783	14,819	337	1,214	724	7,206	734	8,675
$25,000 under $50,000	2,083	248,867	2,083	165,014	2,063	2,586	1,868	15,030	2,102	79,002	1,456	9,471	1,980	29,968	2,044	40,578
$50,000 under $100,000	1,674	307,348	1,674	202,502	1,669	3,799	1,321	13,122	1,674	116,483	1,140	10,801	1,669	45,043	1,670	52,867
$100,000 under $250,000	389	134,542	389	88,995	383	1,668	353	8,309	389	56,058	334	8,080	389	21,025	365	21,507
$250,000 under $500,000	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
$500,000 under $1,000,000	1	961	1	588	1	11	1	27	1	545	1	46	1	266	1	251
$1,000,000 under $2,500,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$2,500,000 under $5,000,000	1	12,086	1	9,041	1	65	1	634	1	2,786	-	-	1	425	1	1,738
$5,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Footnote at end of table. See text for explanatory statements and "Description of the Sample and Limitations of the Data."

ACTIVE PARTNERSHIPS WITH BALANCE SHEETS

Table 16.—FREQUENCIES AND AMOUNTS OF BUSINESS RECEIPTS, COST OF GOODS SOLD, DEPRECIATION, AND SELECTED BALANCE SHEET ITEMS, BY SELECTED INDUSTRIES AND SIZE OF TOTAL ASSETS—Continued

Industry and size of total assets	Partnerships with and without net profit reporting—															
	Business receipts		Cost of goods sold		Depreciation		Balance sheet items									
							Accounts payable		Total assets		Notes and accounts receivable		Depreciable assets		Inventory, end-of-year	
	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
WHOLESALE AND RETAIL TRADE—Continued																
Retail Trade—Continued																
Other retail trade																
Total	19,397	1,870,127	18,960	1,280,129	17,354	28,544	13,806	131,048	19,551	806,674	11,027	170,317	17,779	349,689	17,577	257,481
Under $10,000	5,266	127,712	5,090	80,594	3,876	1,647	2,683	5,485	5,383	24,621	1,955	2,734	4,112	16,544	4,247	8,009
$10,000 under $25,000	5,143	278,528	5,006	182,961	4,765	4,214	3,617	14,401	5,162	85,329	2,692	10,921	4,907	46,362	4,794	31,275
$25,000 under $50,000	4,172	396,645	4,133	267,941	3,985	5,828	3,452	27,206	4,172	146,750	2,752	24,968	4,025	65,575	3,959	53,734
$50,000 under $100,000	2,990	457,941	2,945	317,624	2,920	8,394	2,422	27,068	2,990	207,644	2,002	31,815	2,931	106,151	2,862	64,340
$100,000 under $250,000	1,564	396,552	1,524	279,424	1,554	5,934	1,386	34,256	1,582	227,325	1,367	54,510	1,547	82,977	1,466	68,206
$250,000 under $500,000	196	144,161	196	100,976	189	1,832	181	13,094	196	66,603	193	21,874	191	22,890	188	18,977
$500,000 under $1,000,000	60	47,424	60	35,025	59	558	60	6,802	60	38,931	60	20,136	60	7,765	55	8,341
$1,000,000 under $2,500,000	5	18,570	5	13,464	5	129	4	2,060	5	6,245	5	2,599	5	1,352	5	2,365
$2,500,000 under $5,000,000	1	2,594	1	2,120	1	8	1	676	1	3,226	1	760	1	73	1	2,234
$5,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Wholesale and Retail Trade Not Allocable																
Total	3,728	874,462	3,649	656,428	3,407	10,593	2,882	63,477	3,768	349,889	2,887	103,842	3,470	125,520	3,372	104,536
Under $10,000	713	22,750	694	16,731	518	219	342	679	753	3,411	239	412	557	1,943	537	1,130
$10,000 under $25,000	533	35,776	513	24,181	513	355	381	1,524	533	8,730	411	1,527	474	3,384	436	3,191
$25,000 under $50,000	774	89,861	774	63,007	735	916	607	5,655	774	27,876	611	6,052	774	9,506	733	11,308
$50,000 under $100,000	740	161,487	740	119,222	715	1,887	703	11,358	740	54,839	708	13,474	734	22,257	735	20,291
$100,000 under $250,000	690	260,183	690	195,942	650	3,572	601	17,119	690	108,147	662	31,529	655	41,726	660	35,627
$250,000 under $500,000	174	145,003	154	110,062	173	1,914	166	16,742	174	60,029	172	24,434	173	17,350	169	15,960
$500,000 under $1,000,000	68	83,064	48	63,871	67	1,011	47	6,360	68	41,810	48	9,303	67	20,390	66	8,961
$1,000,000 under $2,500,000	35	62,313	(1)	(1)	35	699	34	3,430	35	42,536	35	16,578	35	8,478	35	7,624
$2,500,000 under $5,000,000	1	14,025	1	12,898	1	20	1	610	1	2,511	1	533	1	486	1	444
$5,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
FINANCE, INSURANCE, AND REAL ESTATE																
Total	88,328	3,857,894	3,143	148,242	79,039	471,439	37,827	3,683,514	111,433	23,581,954	47,655	5,985,446	79,516	9,470,555	Not applicable	Not applicable
Under $10,000	10,018	86,759	656	8,727	6,680	4,219	3,728	6,028	16,469	77,098	5,621	11,348	6,665	42,293		
$10,000 under $25,000	14,745	149,650	564	18,608	13,319	11,374	4,740	20,895	19,513	334,982	6,714	48,213	13,436	216,787		
$25,000 under $50,000	16,919	248,765	735	26,870	15,393	24,299	6,031	36,593	20,639	755,502	7,927	105,587	15,524	490,586		
$50,000 under $100,000	17,790	350,696	442	34,447	16,583	46,112	7,655	72,913	20,657	1,473,311	8,549	177,658	16,697	937,416		
$100,000 under $250,000	16,936	568,126	399	29,291	15,863	90,996	7,952	144,575	19,805	3,170,095	10,228	468,176	15,788	1,798,429		
$250,000 under $500,000	6,469	395,290	236	11,393	6,125	73,949	3,951	130,307	7,820	2,738,423	4,558	447,902	6,204	1,467,569		
$500,000 under $1,000,000	3,036	374,105	49	8,520	2,829	68,705	2,070	132,016	3,686	2,586,309	2,210	365,661	2,888	1,337,671		
$1,000,000 under $2,500,000	1,631	346,974	56	5,113	1,501	75,781	1,137	166,029	1,978	2,957,417	1,215	405,508	1,553	1,564,614		
$2,500,000 under $5,000,000	505	229,051	2	949	487	45,034	307	152,573	567	1 950,214	378	393,830	507	956,455		
$5,000,000 or more	279	1,108,478	4	4,324	259	30,970	256	2,821,585	299	7,538,603	255	3,561,563	254	658,735		
Security and Commodity Brokers, Dealers, Exchanges, and Services																
Total	1,512	1,226,724	4	1,023	944	10,343	1,097	3,012,132	1,795	6,839,978	1,184	3,617,122	973	190,777	Not applicable	Not applicable
Under $10,000	200	4,016	-	-	250	179	188	711	298	1,324	156	36	156	198		
$10,000 under $25,000	200	9,865	-	-					150	2,737	26	133	31	246		
$25,000 under $50,000			-	-					167	5,980	68	667	81	1,413		
$50,000 under $100,000	(1)	(1)	-	-	200	163	150	4,368	215	16,776	110	3,379	110	488		
$100,000 under $250,000	257	26,495	-	-			189	6,896	257	40,986	246	12,691	129	520		
$250,000 under $500,000	209	39,372	-	-	115	154	150	24,817	230	82,514	146	20,679	110	1,109		
$500,000 under $1,000,000	112	36,660	-	-	79	249	(1)	(1)	117	82,286	91	15,200	78	1,540		
$1,000,000 under $2,500,000	114	71,787	2	135	74	309	89	75,404	117	197,820	111	72,556	67	2,557		
$2,500,000 under $5,000,000	61	67,726	-	-	57	477	58	96,544	61	213,155	60	103,763	52	3,225		
$5,000,000 or more	183	956,996	2	888	169	8,812	165	2,779,377	183	6,196,400	170	3,388,018	159	179,481		

Footnote at end of table. See text for explanatory statements and "Description of the Sample and Limitations of the Data."

ACTIVE PARTNERSHIPS WITH BALANCE SHEETS

Table 16.—FREQUENCIES AND AMOUNTS OF BUSINESS RECEIPTS, COST OF GOODS SOLD, DEPRECIATION, AND SELECTED BALANCE SHEET ITEMS, BY SELECTED INDUSTRIES AND SIZE OF TOTAL ASSETS—Continued

Industry and size of total assets	Partnerships with and without net profit reporting—															
	Business receipts		Cost of goods sold		Depreciation		Balance sheet items									
							Accounts payable		Total assets		Notes and accounts receivable		Depreciable assets		Inventory, end-of-year	
	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
FINANCE, INSURANCE, AND REAL ESTATE—Continued																
Real Estate Operators (Except Developers) and Lessors																
Total	67,204	1,683,154	149	4,671	64,875	437,054	20,883	241,224	70,273	11,465,733	21,366	708,239	64,718	8,869,044	Not applicable	Not applicable
Under $10,000	4,852	22,453	(1)	(1)	4,207	3,434	744	893	5,399	30,074	861	1,259	4,031	36,207		
$10,000 under $25,000	11,335	51,299	(1)	(1)	10,983	9,803	2,071	4,536	11,922	209,427	1,974	8,121	11,023	201,510		
$25,000 under $50,000	13,544	121,378	(1)	(1)	13,036	22,207	3,385	10,965	14,150	519,036	3,529	26,819	13,109	464,505		
$50,000 under $100,000	14,605	198,444	-	-	14,364	43,069	4,653	20,886	15,249	1,081,880	4,619	49,703	14,301	892,270		
$100,000 under $250,000	13,855	365,463	(1)	(1)	13,504	85,217	5,134	51,604	14,227	2,263,718	5,879	145,774	13,421	1,708,538		
$250,000 under $500,000	4,983	257,774	(1)	(1)	4,899	69,017	2,593	34,404	5,179	1,802,130	2,359	114,396	4,904	1,385,154		
$500,000 under $1,000,000	2,366	250,362	1	309	2,247	66,292	1,303	35,158	2,429	1,713,876	1,220	80,586	2,266	1,277,952		
$1,000,000 under $2,500,000	1,250	211,830	5	219	1,222	73,876	755	49,044	1,299	1,911,990	671	103,003	1,247	1,521,702		
$2,500,000 under $5,000,000	338	123,129	-	-	338	42,525	176	25,758	338	1,175,439	191	145,948	336	910,604		
$5,000,000 or more	76	81,022	-	-	75	21,614	69	7,976	81	758,163	63	32,630	80	470,602		
Real Estate Agents, Brokers, and Managers																
Total	3,955	213,747	1,070	49,599	2,633	7,302	1,722	39,546	4,426	536,743	2,454	102,128	2,633	125,326	Not applicable	Not applicable
Under $10,000	1,251	18,391	234	1,226	703	174	274	417	1,348	4,200	449	990	782	1,628		
$10,000 under $25,000	490	21,073	275	7,735	430	582	235	1,109	567	9,638	353	2,544	410	4,491		
$25,000 under $50,000	607	26,189			407	506	205	1,337	667	23,689	406	5,454	348	7,007		
$50,000 under $100,000	575	39,750	222	14,252	360	537	319	2,287	634	46,451	377	8,244	379	8,769		
$100,000 under $250,000	606	43,297	215	12,136	425	1,811	419	8,156	724	120,094	552	31,394	406	33,952		
$250,000 under $500,000	252	19,034	70	6,802	208	1,946	167	10,103	292	103,291	213	15,538	208	34,304		
$500,000 under $1,000,000	106	21,126	33	5,693	56	422	79	15,900	126	86,564	80	29,759	56	11,018		
$1,000,000 under $2,500,000	46	11,928	20	1,073	22	357	22	95	46	54,804	22	3,791	22	6,692		
$2,500,000 under $5,000,000	20	9,541	-	-	20	674	-	-	20	67,989	-	-	20	12,562		
$5,000,000 or more	2	3,418	1	682	2	293	2	142	2	20,023	2	4,414	2	4,903		
Other Finance, Insurance, and Real Estate																
Total	15,657	734,269	1,920	92,949	10,587	16,740	14,125	390,612	34,939	4,739,500	22,651	1,557,957	11,192	285,408	Not applicable	Not applicable
Under $10,000	3,715	41,899	402	7,462	1,633	593	2,612	4,470	9,424	41,500	4,155	9,063	1,696	4,260		
$10,000 under $25,000	2,848	73,879	426	14,742	1,875	969	2,412	15,148	6,874	113,180	4,361	37,415	1,972	10,540		
$25,000 under $50,000	2,640	94,732	520	21,016	1,868	1,445	2,373	23,930	5,655	206,797	3,924	72,647	1,986	17,661		
$50,000 under $100,000	2,434	98,695	220	20,195	1,754	2,414	2,533	45,372	4,559	328,204	3,443	116,332	1,907	35,889		
$100,000 under $250,000	2,218	132,871	178	15,391	1,839	3,897	2,210	77,919	4,597	745,297	3,551	278,317	1,832	55,419		
$250,000 under $500,000	1,025	79,110	142	6,754	903	2,832	1,041	60,983	2,119	750,488	1,840	297,289	982	47,002		
$500,000 under $1,000,000	452	65,957			447	1,742	580	56,943	1,014	703,583	819	240,116	488	47,161		
$1,000,000 under $2,500,000	221	51,429	(1)	(1)	183	1,239	271	41,486	516	792,803	411	226,158	217	33,663		
$2,500,000 under $5,000,000	86	28,655	2	949	72	1,358	73	30,271	148	493,631	127	144,119	99	30,064		
$5,000,000 or more	18	67,042	1	2,754	13	251	20	34,090	33	564,017	20	136,501	13	3,749		
SERVICES																
Total	80,592	7,017,273	30,043	1,040,914	72,013	263,857	35,348	299,199	81,806	3,599,685	34,037	541,498	71,979	2,785,736	21,207	118,827
Under $10,000	35,892	1,189,217	12,748	119,026	29,444	19,606	11,255	15,523	36,599	144,257	9,542	12,918	29,500	158,992	7,685	7,751
$10,000 under $25,000	18,723	1,222,795	7,208	165,578	17,662	31,779	8,677	27,568	18,882	306,879	8,319	33,236	17,546	276,162	5,085	14,025
$25,000 under $50,000	10,771	1,044,588	4,253	149,135	10,321	31,916	5,773	29,220	10,854	387,452	5,983	53,838	10,412	334,979	3,466	20,529
$50,000 under $100,000	7,591	1,004,656	3,058	197,426	7,402	38,542	4,605	41,244	7,750	545,457	4,773	80,284	7,317	440,506	2,467	21,822
$100,000 under $250,000	5,512	1,057,204	2,051	182,563	5,283	54,445	3,490	61,104	5,575	853,270	3,593	127,228	5,315	694,581	1,767	19,197
$250,000 under $500,000	1,358	525,637	431	101,526	1,243	31,971	977	27,373	1,360	451,891	1,132	82,773	1,256	343,152	455	10,372
$500,000 under $1,000,000	524	382,410	211	62,407	463	22,676	375	31,213	545	366,368	497	72,094	438	215,115	202	8,631
$1,000,000 under $2,500,000	168	268,186	62	41,581	146	15,889	155	50,511	188	275,918	151	40,583	146	169,409	58	14,208
$2,500,000 under $5,000,000	38	117,590	18	14,512	36	8,805	31	8,065	38	129,604	35	15,557	36	90,589	19	1,039
$5,000,000 or more	15	204,990	3	7,160	13	8,228	10	7,378	15	138,589	12	22,987	13	62,251	3	1,253

Footnote at end of table. See text for explanatory statements and "Description of the Sample and Limitations of the Data."

Table 16.—FREQUENCIES AND AMOUNTS OF BUSINESS RECEIPTS, COST OF GOODS SOLD, DEPRECIATION, AND SELECTED BALANCE SHEET ITEMS, BY SELECTED INDUSTRIES AND SIZE OF TOTAL ASSETS—Continued

Industry and size of total assets	Partnerships with and without net profit reporting—															
	Business receipts		Cost of goods sold		Depreciation		Balance sheet items									
							Accounts payable		Total assets		Notes and accounts receivable		Depreciable assets		Inventory, end-of-year	
	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
SERVICES—Continued																
Lodging Services																
Total	6,170	413,194	1,682	71,512	5,992	58,040	2,824	24,401	6,268	818,861	1,798	26,561	6,032	880,902	1,274	6,041
Under $10,000	723	14,574	(1)	(1)	645	558	(1)	(1)	781	3,278	(1)	(1)	645	5,822	(1)	(1)
$10,000 under $25,000	986	28,318	323	6,291	986	1,357	332	653	986	17,057	220	428	957	21,528	177	354
$25,000 under $50,000	879	19,182	284	4,489	860	2,095	313	869	899	32,840	(1)	(1)	879	38,288	167	198
$50,000 under $100,000	1,415	49,044	428	8,974	1,357	6,850	712	2,559	1,434	103,388	277	1,008	1,429	117,471	349	1,932
$100,000 under $250,000	1,473	104,078	260	10,452	1,471	17,093	787	5,569	1,474	236,054	526	7,596	1,451	252,281	179	583
$250,000 under $500,000	475	69,441	104	7,259	457	10,678	334	3,576	475	164,920	327	9,559	473	173,681	145	746
$500,000 under $1,000,000	138	53,358	63	14,113	137	5,718	89	2,526	138	88,794	118	2,366	118	79,751	81	1,196
$1,000,000 under $2,500,000	61	37,475	28	6,474	60	7,754	61	6,097	61	89,295	42	1,933	61	108,181	24	339
$2,500,000 under $5,000,000	17	32,331	14	8,748	16	4,004	17	2,102	17	58,845	16	1,652	16	61,360	12	474
$5,000,000 or more	3	5,393	2	424	3	1,933	3	137	3	24,390	3	1,788	3	22,539	2	37
Personal Services																
Total	14,030	731,824	8,439	206,325	13,481	46,662	6,622	37,705	14,090	443,646	4,886	53,633	13,598	462,213	5,838	23,305
Under $10,000	6,145	111,154	3,250	21,306	5,656	5,194	2,002	2,392	6,183	26,540	989	940	5,811	42,237	1,848	1,136
$10,000 under $25,000	3,469	120,085	2,077	31,339	3,410	9,238	1,676	4,677	3,471	55,372	943	2,968	3,352	68,494	1,295	2,307
$25,000 under $50,000	2,119	124,693	1,282	30,339	2,099	8,573	1,219	6,596	2,119	76,184	1,015	5,407	2,119	89,319	986	3,933
$50,000 under $100,000	1,190	123,095	940	43,922	1,210	7,746	834	5,124	1,210	87,293	930	10,622	1,210	85,256	831	6,158
$100,000 under $250,000	960	173,050	756	50,594	959	11,430	775	13,445	960	138,287	864	24,508	959	131,418	753	6,109
$250,000 under $500,000	124	48,399	114	18,070	124	2,561	98	2,848	124	39,176	123	5,679	124	28,343	109	2,454
$500,000 under $1,000,000	16	16,721	16	7,611	16	739	11	1,433	16	10,696	15	1,557	16	10,314	15	1,140
$1,000,000 under $2,500,000	6	12,817	3	2,700	6	1,116	6	867	6	7,589	6	1,628	6	5,763		
$2,500,000 under $5,000,000	1	1,810	1	444	1	65	1	323	1	2,509	1	324	1	1,069	1	68
$5,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Laundries, laundry services, and cleaning and dyeing plants																
Total	6,493	380,537	3,415	108,499	6,375	28,965	3,260	17,139	6,513	214,742	2,406	23,250	6,277	259,919	1,930	6,751
Under $10,000	2,004	40,779	1,006	9,906	1,926	2,990	866	1,366	2,023	10,898	611	569	1,867	22,986	371	243
$10,000 under $25,000	2,120	64,253	1,104	16,615	2,081	6,653	982	2,306	2,121	34,129	547	1,540	2,042	46,450	610	615
$25,000 under $50,000	1,414	77,553	686	17,017	1,414	6,330	779	3,473	1,414	50,642	486	2,021	1,414	64,241	418	1,003
$50,000 under $100,000	471	55,888	260	18,635	471	4,204	298	2,342	471	32,334	334	2,753	471	38,821	210	862
$100,000 under $250,000	423	92,327	308	27,671	422	6,144	294	4,175	423	60,660	368	12,028	422	65,641	275	1,598
$250,000 under $500,000	50	28,012	(1)	(1)	50	1,174	30	1,812	50	15,897	49	2,416	50	12,261	37	1,629
$500,000 under $1,000,000	7	10,940	7	5,060	7	453	7	1,210	7	5,043	7	1,031	7	4,666	7	421
$1,000,000 under $2,500,000	4	10,785	1	1,432	4	1,017	4	455	4	5,139	4	892	4	4,853	2	380
$2,500,000 under $5,000,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$5,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Beauty and barber shops, including schools																
Total	3,856	92,601	2,198	16,264	3,543	2,859	1,147	1,657	3,875	29,563	249	251	3,699	31,933	1,451	1,012
Under $10,000	3,035	52,034	1,569	7,711	2,722	1,465	783	433	3,054	11,513	221	129	2,878	13,862	1,042	383
$10,000 under $25,000	655	25,012	474	5,640	655	898	283	902	655	9,373			655	9,451	293	209
$25,000 under $50,000							(1)	(1)			(1)	(1)				
$50,000 under $100,000	165	14,281	155	2,913	165	466	(1)	(1)	165	8,423	1	17	165	8,360	116	420
$100,000 under $250,000							(1)	(1)			2	6				
$250,000 under $500,000	1	1,274	-	-	1	30	-	-	1	254	1	78	1	260	-	-
$500,000 under $1,000,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$1,000,000 under $2,500,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$2,500,000 under $5,000,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$5,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Footnote at end of table. See text for explanatory statements and "Description of the Sample and Limitations of the Data."

ACTIVE PARTNERSHIPS WITH BALANCE SHEETS

Table 16.—FREQUENCIES AND AMOUNTS OF BUSINESS RECEIPTS, COST OF GOODS SOLD, DEPRECIATION, AND SELECTED BALANCE SHEET ITEMS, BY SELECTED INDUSTRIES AND SIZE OF TOTAL ASSETS—Continued

Industry and size of total assets	Partnerships with and without net profit reporting—															
	Business receipts		Cost of goods sold		Depreciation		Balance sheet items									
							Accounts payable		Total assets		Notes and accounts receivable		Depreciable assets		Inventory, end-of-year	
	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
SERVICES—Continued																
Personal Services—Continued																
Other personal services																
Total	3,681	258,686	2,826	81,562	3,563	14,838	2,215	18,909	3,702	199,341	2,231	30,132	3,622	170,361	2,457	15,542
Under $10,000	1,106	18,341	675	3,689	1,008	739	353	593	1,106	4,129	240	299	1,066	5,389	435	510
$10,000 under $25,000	694	30,820	499	9,084	674	1,687	411	1,469	695	11,870	313	1,371	655	12,593	392	1,483
$25,000 under $50,000	583	36,802	483	10,949	563	1,917	381	2,836	583	21,309	505	3,365	583	21,131	475	2,537
$50,000 under $100,000	698	65,999	659	24,924	718	3,521	535	2,763	718	53,158	595	7,852	718	44,868	600	5,277
$100,000 under $250,000	515	77,988	427	22,746	515	5,167	460	9,254	515	75,238	494	12,474	515	62,931	476	4,503
$250,000 under $500,000	73	19,113	71	5,907	73	1,357	68	1,036	73	23,025	73	3,185	73	15,822	72	825
$500,000 under $1,000,000	9	5,781	(1)	(1)	9	286	4	223	9	5,653	8	526	9	5,648	4	272
$1,000,000 under $2,500,000	2	2,032	2	1,268	2	99	2	412	2	2,450	2	736	2	910	2	67
$2,500,000 under $5,000,000	1	1,810	1	444	1	65	1	323	1	2,509	1	324	1	1,069	1	68
$5,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Business Services																
Total	10,239	661,729	3,960	196,174	8,486	41,656	4,929	93,506	10,614	453,980	5,258	99,188	8,434	308,696	2,593	19,513
Under $10,000	5,437	107,964	1,951	20,337	4,056	2,312	1,864	3,229	5,691	17,774	1,786	2,402	4,075	16,492	1,027	738
$10,000 under $25,000	1,769	101,949	751	24,641	1,593	3,415	984	3,288	1,789	29,337	1,057	4,555	1,553	26,264	533	1,608
$25,000 under $50,000	1,219	84,279	522	24,359	1,193	5,245	713	5,346	1,240	43,411	910	8,554	1,193	38,271	421	2,906
$50,000 under $100,000	870	121,195	448	49,576	825	7,155	632	14,122	910	63,308	698	15,690	794	51,191	289	5,246
$100,000 under $250,000	646	115,851	228	42,488	601	8,384	470	13,749	666	105,926	514	22,753	601	73,511	271	3,508
$250,000 under $500,000	219	55,204	49	20,762	160	5,062	194	8,206	219	66,647	199	22,879	160	41,085	42	3,121
$500,000 under $1,000,000	76	71,181	(1)	(1)	52	3,637	(1)	(1)	93	87,483	91	21,090	52	26,407	10	2,386
$1,000,000 under $2,500,000			(1)	(1)			(1)	(1)								
$2,500,000 under $5,000,000			-	-	3	1,905	3	2,510	3	9,422	2	1,198	3	9,524		
$5,000,000 or more	3	4,106	-	-	3	4,541	1	77	3	30,672	1	67	3	25,951		
Automotive Services																
Total	6,786	386,403	5,830	199,235	6,199	25,944	4,140	21,719	6,828	238,347	4,393	36,768	6,194	176,863	4,370	21,342
Under $10,000	3,019	66,354	2,551	29,212	2,570	1,067	1,471	1,760	3,019	12,379	1,432	2,133	2,550	9,839	1,588	1,811
$10,000 under $25,000	2,072	103,363	1,857	55,735	2,012	2,520	1,349	4,556	2,112	33,783	1,544	5,512	2,032	22,806	1,564	5,323
$25,000 under $50,000	850	66,640	811	38,121	831	1,579	694	3,684	851	29,442	734	6,054	812	20,679	734	5,304
$50,000 under $100,000	446	55,552	364	33,266	427	2,362	339	2,655	446	32,606	349	6,045	422	23,627	261	3,084
$100,000 under $250,000	270	47,229	200	29,689	230	1,392	204	3,994	271	38,347	205	7,722	250	20,527	152	4,221
$250,000 under $500,000	56	21,632	(1)	(1)	56	6,125	68	2,454	56	16,587	56	1,532	55	20,770	35	886
$500,000 under $1,000,000	53	13,743	26	3,186	53	6,501			53	32,722	53	1,368	53	36,779	8	498
$1,000,000 under $2,500,000	13	8,639	6	1,705	13	2,873	13	2,309	13	17,154	13	1,540	13	14,600	6	86
$2,500,000 under $5,000,000	7	3,251	-	-	7	1,525	2	307	7	25,327	7	4,862	7	7,236	2	129
$5,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recreational Services																
Total	4,896	454,578	2,385	83,465	4,196	30,587	2,510	27,684	5,194	379,662	1,888	28,238	4,342	344,584	1,577	19,380
Under $10,000	1,819	29,248	632	5,357	1,330	993	517	654	1,996	6,828	311	273	1,408	9,839	296	250
$10,000 under $25,000	936	45,378	423	8,501	868	3,003	590	3,978	995	17,962	366	1,004	951	31,398	284	212
$25,000 under $50,000	696	50,276	414	9,085	670	2,937	459	2,645	717	26,289	270	1,844	664	29,467	339	1,757
$50,000 under $100,000	603	53,421	368	15,690	597	4,471	342	2,126	623	43,836	419	4,193	558	49,035	265	693
$100,000 under $250,000	622	98,105	416	16,644	554	7,382	440	8,038	642	108,929	360	14,850	582	111,541	262	1,369
$250,000 under $500,000	103	70,813	48	13,104	87	4,079	70	2,583	104	36,281	71	1,576	88	36,486	56	719
$500,000 under $1,000,000	84	58,167	68	6,057	75	5,579	76	4,202	84	65,565	74	3,287	75	53,553	59	2,012
$1,000,000 under $2,500,000	31	43,320	(1)	(1)	(1)	(1)	(1)	(1)	31	59,778	16	1,082	16	23,265	16	12,368
$2,500,000 under $5,000,000			(1)	(1)	(1)	(1)	(1)	(1)								
$5,000,000 or more	2	5,850	-	-	-	-	-	-	2	14,194	1	129	-	-	-	-

Footnote at end of table. See text for explanatory statements and "Deacription of the Sample and Limitations of the Data."

Table 16.—FREQUENCIES AND AMOUNTS OF BUSINESS RECEIPTS, COST OF GOODS SOLD, DEPRECIATION, AND SELECTED BALANCE SHEET ITEMS, BY SELECTED INDUSTRIES AND SIZE OF TOTAL ASSETS—Continued

Industry and size of total assets	Partnerships with and without net profit reporting—															
	Business receipts		Cost of goods sold		Depreciation		Balance sheet items									
							Accounts payable		Total assets		Notes and accounts receivable		Depreciable assets		Inventory, end-of-year	
	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
SERVICES—Continued																
Medical and Other Health Services																
Total	11,289	1,360,731	1,892	44,772	10,094	22,472	3,833	18,906	11,425	371,527	3,497	82,106	10,149	276,588	1,205	7,356
Under $10,000	4,800	347,513	822	6,712	3,911	2,897	1,197	1,407	4,800	22,937	926	1,870	3,916	25,555	450	472
$10,000 under $25,000	3,190	347,726	549	9,628	2,997	4,968	1,068	2,807	3,227	51,300	971	4,591	3,032	44,929	309	852
$25,000 under $50,000	1,629	244,325	266	8,512	1,600	4,914	666	2,444	1,648	58,024	636	7,534	1,600	55,690	195	915
$50,000 under $100,000	1,019	173,066	136	3,931	973	3,942	550	3,851	1,058	72,114	484	15,175	993	56,132	122	733
$100,000 under $250,000	477	122,433	(1)	(1)	457	3,571	230	3,341	497	69,364	291	11,667	453	58,140	(1)	(1)
$250,000 under $500,000	117	52,225	38	7,147	106	1,222	76	1,394	118	39,850	113	13,401	105	22,498	36	308
$500,000 under $1,000,000	46	43,504	7	4,570	42	496	38	1,725	66	41,661	65	21,802	42	6,669	30	2,934
$1,000,000 under $2,500,000	10	15,504	2	230	8	462	7	1,377	10	13,370	10	4,048	8	6,975	5	97
$2,500,000 under $5,000,000	1	14,435	-	-	-	-	1	560	1	2,907	1	2,018	-	-	-	-
$5,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Offices of physicians, surgeons, and oculists																
Total	6,672	775,386	464	5,344	5,987	10,966	1,948	7,473	6,673	162,588	1,686	35,720	5,944	116,398	197	442
Under $10,000	2,945	249,188	196	1,977	2,435	1,930	679	812	2,945	14,752	411	847	2,382	16,533	}	
$10,000 under $25,000	1,963	236,243	}		1,854	3,126	582	1,531	1,963	30,719	477	2,335	1,869	28,328	} 119	266
$25,000 under $50,000	955	146,597	} 262	2,946	940	2,720	332	1,666	955	33,167	381	5,002	940	27,861	}	
$50,000 under $100,000	622	95,101	}		595	2,303	280	1,306	622	41,407	262	8,215	595	32,717	}	
$100,000 under $250,000	130	29,602	(1)	(1)	(1)	(1)	}		131	15,747	}				} 78	176
$250,000 under $500,000	} 56	14,109	-	-	31	229	} 72	1,295	}		} 131	10,977	135	10,443	}	
$500,000 under $1,000,000			-	-	23	48	2	33	56	24,771	23	7,862	23	516	-	-
$1,000,000 under $2,500,000	1	4,546	-	-	-	-	1	830	1	2,025	1	482	-	-	-	-
$2,500,000 under $5,000,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$5,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other medical and health services																
Total	4,617	585,345	1,428	39,428	4,107	11,506	1,885	11,433	4,752	208,939	1,811	46,386	4,205	160,190	1,008	6,914
Under $10,000	1,855	98,325	626	4,735	1,476	967	518	595	1,855	8,185	515	1,023	1,534	9,022	411	463
$10,000 under $25,000	1,227	111,483	407	8,563	1,143	1,842	486	1,276	1,264	20,581	494	2,256	1,163	16,601	280	737
$25,000 under $50,000	674	97,728	211	7,312	660	2,194	334	778	693	24,857	255	2,532	660	27,829	144	773
$50,000 under $100,000	397	77,965	} 137	6,871	378	1,639	270	2,545	436	30,707	222	6,960	398	23,415	} 103	1,602
$100,000 under $250,000	347	92,831	}		348	2,961	167	2,116	366	53,617	193	6,590	349	49,227	}	
$250,000 under $500,000	84	42,913	38	7,147	75	993	67	1,324	85	30,460	80	7,501	74	20,968	35	308
$500,000 under $1,000,000	23	38,707	7	4,570	19	448	36	1,692	43	26,280	42	13,940	19	6,153	30	2,934
$1,000,000 under $2,500,000	9	10,958	2	230	8	462	6	547	9	11,345	9	3,566	8	6,975	5	97
$2,500,000 under $5,000,000	1	14,435	-	-	-	-	1	560	1	2,907	1	2,018	-	-	-	-
$5,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Legal Services																
Total	10,809	1,395,398	462	12,232	9,360	16,962	3,848	28,804	10,828	401,278	5,112	81,159	9,140	149,869	193	672
Under $10,000	4,757	219,960	200	3,525	3,834	2,382	1,285	1,534	4,776	20,835	1,446	2,109	3,735	19,375	}	
$10,000 under $25,000	2,866	226,397	153	3,269	2,610	3,159	1,089	3,958	2,866	46,337	1,468	5,993	2,527	26,656	} 149	337
$25,000 under $50,000	1,484	224,800	32	2,306	1,269	2,567	604	3,583	1,484	53,072	894	8,005	1,292	24,087	}	
$50,000 under $100,000	862	207,889	44	1,202	831	2,747	400	5,180	862	58,451	607	7,371	773	24,866	}	
$100,000 under $250,000	589	220,856	5	1,262	573	2,819	329	8,857	589	86,251	474	20,772	575	26,497	} 44	335
$250,000 under $500,000	166	117,282	27	440	159	1,439	87	2,812	166	55,079	148	13,919	160	13,259	}	
$500,000 under $1,000,000	60	88,810	1	228	59	824	39	1,449	60	39,260	53	12,409	53	6,225	-	-
$1,000,000 under $2,500,000	22	69,059	-	-	22	790	13	1,322	22	30,385	19	10,076	22	7,112	-	-
$2,500,000 under $5,000,000	2	11,878	-	-	2	140	1	8	2	6,155	2	282	2	950	-	-
$5,000,000 or more	1	8,467	-	-	1	95	1	101	1	5,453	1	223	1	842	-	-

Footnote at end of table. See text for explanatory statements and "Description of the Sample and Limitations of the Data."

ACTIVE PARTNERSHIPS WITH BALANCE SHEETS

Table 16.—FREQUENCIES AND AMOUNTS OF BUSINESS RECEIPTS, COST OF GOODS SOLD, DEPRECIATION, AND SELECTED BALANCE SHEET ITEMS, BY SELECTED INDUSTRIES AND SIZE OF TOTAL ASSETS—Continued

Industry and size of total assets	Partnerships with and without net profit reporting —															
	Business receipts		Cost of goods sold		Depreciation		Balance sheet items									
							Accounts payable		Total assets		Notes and accounts receivable		Depreciable assets		Inventory, end-of-year	
	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
SERVICES—Continued																
Engineering and Architectural Services																
Total	4,054	650,533	680	121,966	3,224	6,676	1,324	18,508	4,152	158,615	1,286	50,775	3,116	53,605	185	3,763
Under $10,000	2,043	98,512	171	5,316	1,363	814	411	1,217	2,121	6,514	205	259	1,324	5,386		
$10,000 under $25,000	926	96,025	269	9,976	838	1,304	371	462	926	15,671	283	1,640	794	8,811	149	907
$25,000 under $50,000	537	92,924	75	6,034	500	1,190	223	933	537	19,569	313	3,629	500	11,726		
$50,000 under $100,000	238	79,304	58	19,250	234	908	133	1,394	258	18,507	194	4,046	229	8,147		
$100,000 under $250,000	216	98,085	54	16,285	202	1,197	113	1,924	216	32,371	200	8,563	187	8,614	29	1,722
$250,000 under $500,000	51	61,563	26	21,861	47	394	42	3,719	51	16,734	49	6,817	(1)	(1)		
$500,000 under $1,000,000	26	36,443	19	12,362	24	304	17	2,845	26	16,934	25	7,802	24	3,233	3	341
$1,000,000 under $2,500,000	15	69,159	7	24,146	14	380	12	3,639	15	22,258	15	12,039	12	2,853	3	790
$2,500,000 under $5,000,000	1	7,073	-	-	1	58	1	1,132	1	2,999	1	2,120	1	709	1	3
$5,000,000 or more	1	11,445	1	6,736	1	127	1	1,243	1	7,058	1	3,860	1	692	-	-
Accounting, Auditing, and Bookkeeping Services																
Total	6,699	736,099	309	10,013	5,910	9,552	2,357	18,500	6,726	244,210	3,023	66,640	5,841	79,531	275	2,486
Under $10,000	3,373	127,253	215	1,771	2,792	1,994	783	811	3,397	13,382	801	1,227	2,728	14,135		
$10,000 under $25,000	1,604	113,626			1,482	1,796	572	1,250	1,605	25,778	861	4,484	1,462	15,299	245	1,560
$25,000 under $50,000	792	86,439	(1)	(1)	753	1,522	422	515	792	27,024	560	7,384	787	13,763		
$50,000 under $100,000	681	106,102	(1)	(1)	681	1,547	440	2,580	682	46,854	597	12,176	642	15,111		
$100,000 under $250,000	171	55,774	3	629	149	634	101	2,313	171	24,161	132	7,183	169	4,876	27	800
$250,000 under $500,000	(1)	(1)	-	-	(1)	(1)			(1)	(1)	(1)	(1)	(1)	(1)		
$500,000 under $1,000,000	37	24,599	-	-	13	122	31	4,667	38	27,743	32	7,861	13	690	2	86
$1,000,000 under $2,500,000	4	13,604	1	156	3	32	3	130	4	5,151	4	1,303	3	242	-	-
$2,500,000 under $5,000,000	2	20,535	1	2,221	2	200	1	414	2	7,112	1	2,526	2	1,575	1	40
$5,000,000 or more	5	169,729	-	-	5	1,532	4	5,820	5	56,822	5	16,920	5	12,227	-	-
Other Services																
Total	5,620	226,784	4,404	95,220	5,071	5,306	2,961	9,466	5,681	89,559	2,896	16,430	5,133	52,885	3,697	14,969
Under $10,000	3,776	66,685	2,819	21,595	3,287	1,395	1,549	2,206	3,835	13,790	1,509	1,614	3,308	10,312	2,195	2,980
$10,000 under $25,000	905	39,928	767	15,805	866	1,019	646	1,939	905	14,282	606	2,061	886	9,977	764	3,020
$25,000 under $50,000	566	51,030	523	23,525	546	1,294	460	2,605	567	21,597	519	5,287	566	13,689	497	4,459
$50,000 under $100,000	267	35,988	227	18,744	267	814	223	1,653	267	19,100	218	3,958	267	9,670	216	2,760
$100,000 under $250,000	88	21,743	(1)	(1)	87	543	67	701	89	13,580	27	1,614	88	7,176	(1)	(1)
$250,000 under $500,000	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
$500,000 under $1,000,000	1	770	1	511	1	3	1	28	1	776	1	61	1	78	1	107
$1,000,000 under $2,500,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$2,500,000 under $5,000,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$5,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
NATURE OF BUSINESS NOT ALLOCABLE	825	39,769	405	14,897	550	1,648	506	5,489	1,450	51,775	544	6,570	668	17,642	327	7,841

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

ACTIVE PARTNERSHIPS WITH BALANCE SHEETS

Table 17.—NUMBER OF PARTNERSHIPS, BUSINESS RECEIPTS, NET PROFIT, AND SELECTED BALANCE SHEET ITEMS, BY SELECTED INDUSTRIES

Industry	Partnerships with and without net profit													
				Assets							Liabilities and capital			
	Number of partnerships	Business receipts (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Total assets (Thousand dollars)	Notes and accounts receivable (Thousand dollars)	Reserve for bad debts (Thousand dollars)	Investments in Governmental obligations (Thousand dollars)	Depreciable assets (Thousand dollars)	Accumulated depreciation and amortization (Thousand dollars)	Other assets (Thousand dollars)	Accounts payable (Thousand dollars)	Mortgages, notes and loans payable (Thousand dollars)	Other liabilities (Thousand dollars)	Partners' capital accounts (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
All industries	415,136	51,539,776	5,462,570	43,686,074	10,055,829	98,647	305,300	20,373,572	7,350,821	20,400,841	6,450,085	15,851,329	1,743,328	19,641,332
Agriculture, forestry, and fisheries	21,310	1,772,694	92,405	2,320,943	244,575	614	9,677	1,430,947	617,330	1,253,688	132,975	865,840	6,754	1,315,374
Farms	18,053	1,344,766	63,176	2,113,822	202,645	448	9,650	1,264,764	538,487	1,175,698	110,282	793,266	6,247	1,204,027
Other agriculture, forestry, and fisheries	3,257	427,928	29,229	207,121	41,930	166	27	166,183	78,843	77,990	22,693	72,574	507	111,347
Mining	7,139	752,445	[1]11,706	931,205	144,562	1,125	4,623	794,160	440,528	429,513	83,255	160,432	14,321	673,197
Crude petroleum and natural gas	5,425	433,956	[1]32,332	720,376	113,680	516	3,105	565,151	316,566	355,522	65,009	123,125	-	532,242
Other mining, including quarrying	1,714	318,489	20,626	210,829	30,882	609	1,518	229,009	123,962	73,991	18,246	37,307	14,321	140,955
Construction	25,855	5,176,463	397,516	1,901,114	515,401	2,217	9,861	871,595	470,129	976,603	393,391	501,347	127,666	878,710
General contractors	9,722	3,438,383	208,519	1,280,770	333,004	973	7,123	537,476	293,843	697,983	267,909	370,692	99,522	542,647
Special trade contrsctors	14,792	1,642,152	175,536	562,851	171,872	1,232	2,438	310,459	164,665	243,979	115,912	112,746	28,144	306,049
Contractors not allocable	1,341	95,928	13,461	57,493	10,525	12	300	23,660	11,621	34,641	9,570	17,909	-	30,014
Manufacturing	25,755	5,650,162	448,719	2,337,499	571,178	8,002	16,037	1,365,940	725,763	1,118,109	378,508	474,472	66,685	1,417,834
Food and kindred products, including beverages	3,285	1,403,727	72,908	423,101	80,125	859	2,719	348,519	184,046	176,643	58,950	96,178	13,400	254,573
Apparel and other finished products made from fabrics and similar materials	2,986	904,546	57,195	288,889	98,161	1,266	2,050	80,459	46,464	155,949	74,379	42,522	9,661	162,327
Lumber and wood products, except furniture	2,986	581,779	23,634	383,237	58,668	309	1,197	211,933	109,557	221,305	33,416	148,105	-	201,716
Printing, publishing, and allied industries	3,452	343,691	47,719	147,570	39,902	738	361	113,320	60,330	55,055	21,244	25,937	-	100,389
Machinery, except electrical and transportation equipment	3,176	421,763	56,633	216,919	49,897	673	1,181	163,900	86,148	88,762	27,923	33,899	6,549	148,548
Other manufacturing industries	9,870	1,994,656	190,630	877,783	244,425	4,157	8,529	447,809	239,218	420,395	162,596	127,831	37,075	550,281
Transportation, communication, and sanitary services	7,438	789,065	88,858	403,825	61,318	333	2,788	438,918	225,205	126,339	45,885	116,084	21,528	220,328
Motor freight transportation and warehousing	4,577	507,546	52,879	247,580	38,083	181	396	286,335	152,414	75,361	27,066	81,369	4,917	134,228
Other transportation, communication, water supply, and sanitary services	2,861	281,519	35,979	156,245	23,235	152	2,392	152,583	72,791	50,978	18,819	34,715	16,611	86,100
Wholesale and retail trade	132,950	26,484,011	1,468,006	8,558,074	1,985,281	35,476	47,964	3,198,079	1,492,310	4,854,536	1,427,869	1,709,071	223,079	5,198,055
Wholesale trade	25,170	10,363,246	465,373	2,676,743	829,889	13,401	17,862	743,439	358,363	1,457,317	595,725	519,639	64,772	1,496,607
Groceries and related products	3,992	2,609,804	78,722	421,179	141,573	2,413	3,695	155,590	76,644	199,378	94,220	78,080	6,930	241,949
Other wholesale trade	21,178	7,753,442	386,651	2,255,564	688,316	10,988	14,167	587,849	281,719	1,257,939	501,505	441,559	57,842	1,254,658
Retail trade	104,012	15,246,303	951,627	5,531,442	1,051,550	20,841	29,088	2,329,120	1,079,089	3,221,614	768,667	1,117,079	148,883	3,496,813
Grocery stores, meat, fish, fruit, and vegetable markets	12,265	2,956,486	120,635	528,326	46,149	550	915	343,983	154,103	291,932	78,994	111,311	17,132	320,889
General merchandise	5,551	802,907	49,301	354,234	57,049	1,641	2,776	139,849	69,561	225,762	51,041	65,836	1,647	235,710
Apparel and accessories	8,927	1,045,481	85,794	530,859	84,011	1,218	3,688	136,161	75,033	383,250	97,570	78,647	8,111	346,531
Furniture, home furnishings, and equipment	7,783	1,007,643	85,757	597,509	217,840	5,197	7,610	155,836	65,893	287,313	92,964	89,617	29,603	385,325
Automotive dealers	8,923	2,853,019	82,480	832,998	170,290	4,284	5,823	243,353	114,034	531,850	85,339	241,978	25,535	480,146
Gasoline service stations	9,713	985,936	65,859	190,376	33,121	528	315	102,723	44,198	98,943	23,121	39,905	4,096	123,254
Eating and drinking places	16,779	1,312,123	122,392	493,537	16,603	46	715	502,497	220,377	194,145	43,902	147,440	-	302,195
Building materials	3,558	705,556	44,481	406,102	130,852	2,412	3,443	117,329	55,178	212,068	51,228	62,722	20,518	271,634
Hardware and farm equipment	5,835	907,412	50,849	507,373	94,264	1,696	991	129,124	53,602	338,292	71,527	109,541	13,569	312,736
Drug and proprietary stores	5,127	799,613	86,668	283,454	31,054	314	987	108,576	56,762	199,913	41,933	32,081	7,394	202,046
Other retail trade	19,551	1,870,127	157,411	806,674	170,317	2,955	1,825	349,689	170,348	458,146	131,048	138,001	21,278	516,347
Wholesale and retail trade not allocable	3,768	874,462	51,006	349,889	103,842	1,234	1,014	125,520	54,858	175,605	63,477	72,353	9,424	204,635
Finance, insurance, and real estate	111,433	3,857,894	758,390	23,581,954	5,985,446	35,577	187,710	9,470,555	2,219,252	10,193,072	3,683,514	10,839,262	1,144,069	7,915,109
Security and commodity brokers, dealers, exchanges, and services	1,795	1,226,724	262,221	6,839,978	3,617,122	564	80,880	190,777	17,880	2,969,643	3,012,132	2,526,597	388,646	912,603
Real estate operators (except developers) and lessors	70,273	1,683,154	178,969	11,465,733	708,239	9,330	17,766	8,869,044	2,093,955	3,973,969	241,224	6,575,162	240,429	4,408,918
Real estate agents, brokers, and managers	4,426	213,747	52,190	536,743	102,128	542	611	125,326	30,748	339,968	39,546	221,831	43,778	231,588
Other finance, insurance, and real estate	34,939	734,269	265,010	4,739,500	1,557,957	25,141	88,453	285,408	76,669	2,909,492	390,612	1,515,672	471,216	2,362,000
Services	81,806	7,017,273	2,209,909	3,599,685	541,498	14,324	26,640	2,785,736	1,150,208	1,410,343	299,199	1,171,487	139,226	1,989,773
Lodging services	6,268	413,194	18,844	818,861	26,561	323	160	880,902	277,380	188,941	24,401	442,308	20,880	331,272
Personal services	14,090	731,824	113,852	443,646	53,633	940	682	462,213	210,329	138,387	37,705	132,078	12,773	261,090
Laundries, laundry services, and cleaning and dyeing plants	6,513	380,537	35,826	214,742	23,250	212	170	259,919	125,480	57,095	17,139	78,927	3,636	115,040
Beauty and barber shops, including schools	3,875	92,601	22,339	29,563	251	-	98	31,933	12,082	9,363	1,657	7,151	1,023	19,732
Other personal services	3,702	258,686	55,687	199,341	30,132	728	414	170,361	72,767	71,929	18,909	46,000	8,114	126,318
Business services	10,614	661,729	126,144	453,980	99,188	542	11,264	308,696	158,230	193,604	93,506	149,080	1,006	210,388
Automotive services	6,828	386,403	42,425	238,347	36,768	477	416	176,863	65,305	90,082	21,719	99,225	6,500	110,903
Automobile repair shops	5,725	314,019	41,280	122,332	24,046	417	135	80,990	34,253	51,831	15,959	28,102	2,814	75,457
Other automotive services, including rentals	1,103	72,384	1,145	116,015	12,722	60	281	95,873	31,052	38,251	5,760	71,123	3,686	35,446
Repair services, except automotive	4,348	167,101	32,477	61,973	12,637	121	521	36,445	16,966	29,457	7,605	9,742	1,138	43,488
Recreational services	5,194	454,578	26,456	379,662	28,238	397	1,267	344,584	160,077	166,047	27,684	139,362	11,449	201,167
Medical and other health services	11,425	1,360,731	683,119	371,527	82,106	6,432	1,548	276,588	116,880	134,597	18,906	93,357	26,776	232,488
Offices of physicians, surgeons, and oculists	6,673	775,386	468,559	162,588	35,720	1,684	676	116,398	55,783	67,261	7,473	27,648	13,899	113,568
Other medical and health services	4,752	585,345	214,560	208,939	46,386	4,748	872	160,190	61,097	67,336	11,433	65,709	12,877	118,920
Legal services	10,828	1,395,398	749,640	401,278	81,159	2,989	4,016	149,869	72,421	241,644	28,804	37,054	43,163	292,257
Engineering and architectural services	4,152	650,533	136,948	158,615	50,775	212	3,767	53,605	26,787	77,467	18,508	41,550	-	98,557
Accounting, auditing, and bookkeeping services	6,726	736,099	265,224	244,210	66,640	1,846	2,992	79,531	38,441	135,334	18,500	23,428	15,377	186,905
Other services	1,333	59,683	14,780	27,586	3,793	45	7	16,440	7,392	14,783	1,861	4,303	164	21,258
Nature of business not allocable	1,450	39,769	10,473	51,775	6,570	979	-	17,642	10,096	38,638	5,489	13,334	-	32,952

Footnote at end of table. See text for explanatory statements and "Description of the Sample and Limitations of the Data."

Table 17.—NUMBER OF PARTNERSHIPS, BUSINESS RECEIPTS, NET PROFIT, AND SELECTED BALANCE SHEET ITEMS, BY SELECTED INDUSTRIES—Continued

Industry	Partnerships with net profit													
				Assets							Liabilities and capital			
	Number of partnerships	Business receipts (Thousand dollars)	Net profit (Thousand dollars)	Total assets (Thousand dollars)	Notes and accounts receivable (Thousand dollars)	Reserve for bad debts (Thousand dollars)	Investments in Governmental obligations (Thousand dollars)	Depreciable assets (Thousand dollars)	Accumulated depreciation and amortization (Thousand dollars)	Other assets (Thousand dollars)	Accounts payable (Thousand dollars)	Mortgages, notes and loans payable (Thousand dollars)	Other liabilities (Thousand dollars)	Partners' capital accounts (Thousand dollars)
	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)
All industries	317,420	45,855,227	6,213,561	32,066,176	8,532,655	82,229	270,314	14,144,853	5,684,608	14,885,191	5,567,623	9,337,080	1,604,459	15,557,014
Agriculture, forestry, and fisheries	12,631	1,344,629	191,014	1,336,261	145,247	415	6,191	807,790	388,075	765,523	68,026	335,888	43,877	888,470
Farms	10,413	990,381	155,355	1,196,776	113,977	259	6,164	695,293	330,237	711,838	55,863	294,284	36,647	809,982
Other agriculture, forestry, and fisheries	2,218	354,248	35,659	139,485	31,270	156	27	112,497	57,838	53,685	12,163	41,604	7,230	78,488
Mining	3,718	578,967	81,505	497,037	82,900	1,080	3,955	488,864	287,361	209,759	36,070	61,540	12,606	386,821
Crude petroleum and natural gas	2,619	298,552	49,935	333,240	57,668	499	2,838	315,258	191,482	149,457	24,928	41,798	-	266,514
Other mining, including quarrying	1,099	280,415	31,570	163,797	25,232	581	1,117	173,606	95,879	60,302	11,142	19,742	12,606	120,307
Construction	21,178	4,368,099	457,630	1,504,178	419,490	1,980	7,356	698,930	377,091	757,473	293,633	347,702	136,479	726,364
General contractors	7,553	2,839,484	252,585	981,961	264,391	882	5,354	421,155	229,359	521,302	189,661	252,561	104,005	435,734
Special trade contractors	12,624	1,444,475	189,717	485,160	148,906	1,086	1,952	256,389	136,993	215,992	96,190	85,122	32,474	271,374
Contractors not allocable	1,001	84,140	15,328	37,057	6,193	12	50	21,386	10,739	20,179	7,782	10,019	-	19,256
Manufacturing	20,847	5,019,403	492,649	1,946,066	501,673	6,654	15,830	1,126,939	598,272	906,550	305,515	306,169	89,608	1,244,774
Food and kindred products, including beverages	2,688	1,212,811	78,128	360,153	69,350	771	2,672	279,014	144,014	153,902	44,086	72,820	15,387	227,860
Apparel and other finished products made from fabrics and similar materials	2,679	834,546	60,516	264,887	90,663	1,174	1,979	72,455	42,293	143,257	65,606	37,969	14,475	146,837
Lumber and wood products, except furniture	2,139	434,110	40,904	206,544	37,983	251	1,146	134,786	70,749	103,629	18,835	40,870	8,639	138,200
Printing, publishing, and allied industries	2,932	325,287	51,890	135,187	36,154	719	361	104,251	55,949	51,089	15,066	23,485	4,223	92,413
Machinery, except electrical and transportation equipment	2,692	388,095	58,804	197,335	45,283	611	1,180	145,266	77,018	83,235	23,492	26,802	8,239	138,802
Other manufacturing industries	7,717	1,824,554	202,407	781,960	222,240	3,128	8,492	391,167	208,249	371,438	138,430	104,223	38,645	500,662
Transportation, communication, and sanitary services	5,899	705,769	96,232	340,961	50,206	225	2,306	387,555	207,089	108,208	37,936	93,831	18,578	190,616
Motor freight transportation and warehousing	3,782	463,257	56,550	216,222	35,415	175	394	256,067	141,603	66,124	23,260	65,266	7,201	120,495
Other transportation, communication, water supply, and sanitary services	2,117	242,512	39,682	124,739	14,791	50	1,912	131,488	65,486	42,084	14,676	28,565	11,377	70,121
Wholesale and retail trade	110,812	24,069,462	1,559,342	7,545,053	1,764,574	29,721	44,810	2,760,390	1,303,313	4,308,313	1,228,776	1,357,891	257,132	4,701,254
Wholesale trade	21,344	9,571,472	485,226	2,410,345	749,641	12,115	17,302	664,211	319,734	1,311,040	527,263	428,691	75,068	1,379,323
Groceries and related products	3,562	2,385,690	83,226	372,216	126,576	2,205	3,544	138,223	68,908	174,986	79,048	64,498	9,573	219,097
Other wholesale trade	17,782	7,185,782	402,000	2,038,129	623,065	9,910	13,758	525,988	250,826	1,136,054	448,215	364,193	65,495	1,160,226
Retail trade	86,265	13,694,279	1,020,192	4,819,086	921,599	16,618	26,519	1,985,266	935,327	2,837,647	643,746	867,897	171,970	3,135,473
Grocery stores, meat, fish, fruit, and vegetable markets	10,818	2,711,458	127,355	467,015	41,969	509	721	302,224	140,086	262,696	64,900	89,650	17,619	294,846
General merchandise	4,379	721,663	55,597	306,719	51,489	824	2,022	116,995	59,382	196,419	40,760	47,796	4,482	213,681
Apparel and accessories	7,596	957,895	90,013	480,822	75,509	1,106	3,665	120,325	64,766	347,195	86,184	62,844	15,957	315,837
Furniture, home furnishings, and equipment	6,421	911,249	91,858	528,469	190,814	3,517	7,582	139,949	57,937	251,578	80,697	71,385	28,285	348,102
Automotive dealers	6,887	2,437,611	93,764	685,117	142,014	3,492	4,735	197,148	94,442	439,154	68,460	188,391	19,894	408,372
Gasoline service stations	8,293	887,585	68,045	168,956	29,847	500	315	88,876	38,795	89,213	19,476	32,957	5,211	111,312
Eating and drinking places	13,705	1,149,068	133,515	400,836	13,745	34	325	410,041	188,624	165,383	33,350	101,887	11,450	254,149
Building materials	2,951	654,508	47,218	374,626	119,806	2,330	3,355	105,061	48,932	197,666	44,971	52,916	21,213	255,526
Hardware and farm equipment	4,752	799,883	56,556	435,802	78,541	1,407	991	111,956	47,041	292,762	60,109	87,307	12,377	276,009
Drug and proprietary stores	4,830	773,780	88,377	272,334	29,238	312	987	103,982	54,874	193,313	39,343	29,444	6,664	196,883
Other retail trade	15,633	1,689,579	167,894	698,390	148,627	2,587	1,821	288,709	140,448	402,268	105,496	103,320	28,818	460,756
Wholesale and retail trade not allocable	3,203	803,711	53,924	315,622	93,334	988	989	110,913	48,252	159,626	57,767	61,303	10,094	186,458
Finance, insurance, and real estate	74,771	3,274,468	1,018,744	16,176,943	5,099,974	28,498	163,323	5,897,255	1,626,490	6,671,379	3,355,822	6,209,809	902,135	5,709,177
Security and commodity brokers, dealers, exchanges, and services	1,305	1,172,828	288,549	6,274,107	3,428,433	564	79,285	188,482	17,139	2,595,610	2,914,872	2,213,820	369,185	776,230
Real estate operators (except developers) and lessors	46,766	1,209,299	344,908	6,416,042	348,052	3,559	12,095	5,398,393	1,515,894	2,176,955	103,452	3,102,671	111,874	3,098,045
Real estate agents, brokers, and managers	3,571	195,129	64,579	400,522	72,744	542	611	105,241	28,326	250,794	22,483	153,915	31,760	192,364
Other finance, insurance, and real estate	23,129	697,212	320,708	3,086,272	1,250,745	23,833	71,332	205,139	65,131	1,648,020	315,015	739,403	389,316	1,642,538
Services	66,760	6,457,658	2,304,849	2,690,222	464,392	13,647	26,543	1,960,754	887,065	1,139,245	239,496	617,060	143,483	1,690,183
Lodging services	3,574	281,082	40,199	447,936	14,930	104	160	497,917	175,320	110,353	11,460	183,981	11,360	241,135
Personal services	11,377	652,654	123,667	367,158	42,506	784	682	376,454	175,835	124,135	29,610	90,077	13,700	233,771
Laundries, laundry services, and cleaning and dyeing plants	4,640	322,599	43,892	160,077	14,297	146	170	197,558	98,904	47,102	11,662	47,232	4,558	96,625
Beauty and barber shops, including schools	3,557	86,468	22,763	27,684	250	-	98	29,922	11,441	8,855	1,471	6,659	876	18,678
Other personal services	3,180	243,587	57,012	179,397	27,959	638	414	148,974	65,490	68,178	16,477	36,186	8,266	118,468
Business services	7,965	601,995	138,876	340,366	81,577	449	11,264	224,410	131,570	155,134	79,769	78,894	1,023	180,680
Automotive services	5,364	316,776	49,942	145,796	25,386	426	354	104,157	43,244	59,569	15,484	39,059	3,532	87,721
Automobile repair shops	4,728	274,851	43,330	106,853	20,724	386	73	71,667	30,837	45,612	12,375	24,553	3,204	66,721
Other automotive services, including rental	636	41,925	6,612	38,943	4,662	40	281	32,490	12,407	13,957	3,109	14,506	328	21,000
Repair services, except automotive	3,547	154,320	33,526	56,577	12,093	110	521	31,924	15,247	27,396	6,281	8,260	900	41,136
Recreational services	3,216	331,594	53,853	216,635	23,165	397	1,233	192,306	93,955	94,283	15,696	65,089	12,817	123,033
Medical and other health services	10,560	1,327,465	687,840	310,854	66,362	6,285	1,548	245,559	111,394	115,064	16,397	64,108	28,642	201,707
Offices of physicians, surgeons, and oculists	6,570	773,805	468,746	148,350	28,032	1,625	676	115,750	55,467	60,984	7,435	24,752	13,734	102,429
Other medical and health services	3,990	553,660	219,094	162,504	38,330	4,660	872	129,809	55,927	54,080	8,962	39,356	14,908	99,278
Legal services	10,320	1,388,154	751,194	398,041	81,039	2,989	4,015	146,980	71,530	240,526	28,122	35,122	44,735	290,062
Engineering and architectural services	3,594	618,695	142,565	153,050	48,652	212	3,767	50,777	25,181	75,247	16,749	29,127	14,446	92,728
Accounting, auditing, and bookkeeping services	6,207	728,109	267,251	234,173	65,642	1,846	2,992	76,149	37,441	128,677	18,353	19,954	12,164	183,702
Other services	1,036	56,814	15,936	19,636	3,040	45	7	14,121	6,348	8,861	1,575	3,389	164	14,508
Nature of business not allocable	804	36,772	11,596	29,455	4,199	9	-	16,376	9,852	18,741	2,349	7,190	561	19,355

[1]Net loss exceeds net profit.

NOTE: See text for explanatory statements and "Description of the Sample and Limitations of the Data."

Table 18.—NUMBER OF PARTNERSHIPS, BUSINESS RECEIPTS, AND NET PROFIT, BY RATIO OF NET PROFIT TO BUSINESS RECEIPTS FOR SELECTED INDUSTRIES

Net profit to business receipts	Number of partnerships	Business receipts (Thousand dollars)	Net profit (or loss) (Thousand dollars)	Number of partnerships	Business receipts (Thousand dollars)	Net profit (or loss) (Thousand dollars)	Number of partnerships	Business receipts (Thousand dollars)	Net profit (or loss) (Thousand dollars)	Number of partnerships	Business receipts (Thousand dollars)	Net profit (or lose) (Thousand dollars)
	All industries			Agriculture, forestry, and fisheries								
				Total			Farms			Other agriculture, forestry, and fisheries		
Partnerships with and without net profit, total	938,966	73,412,664	8,688,622	136,532	4,609,720	609,793	126,910	3,887,999	546,246	9,622	721,721	63,547
Partnerships with net profit, total	727,725	65,217,119	9,745,507	103,746	3,802,428	784,410	96,722	3,196,212	708,987	7,024	606,216	75,423
Greater than zero, under 1 percent	16,827	5,256,867	27,334	1,452	199,194	1,002	1,262	140,667	747	190	58,527	255
1 percent under 2 percent	18,316	5,412,331	80,252	1,400	180,517	2,732	1,244	118,292	1,786	(1)	(1)	(1)
2 percent under 3 percent	19,416	4,762,702	118,941	1,360	161,103	3,889	1,119	92,090	2,189	241	69,013	1,700
3 percent under 4 percent	19,491	4,420,167	155,017	1,810	193,308	6,686	1,535	136,255	4,696	275	57,053	1,990
4 percent under 5 percent	20,642	3,938,838	177,305	1,568	134,610	6,052	1,376	91,916	4,162	192	42,694	1,890
5 percent under 10 percent	100,586	14,226,562	1,033,129	8,290	566,825	41,535	7,365	437,002	32,622	925	129,823	8,913
10 percent under 15 percent	84,542	8,168,242	1,013,141	9,161	447,722	56,332	8,518	403,860	50,742	643	43,862	5,590
15 percent under 20 percent	66,348	4,667,502	818,280	9,334	407,762	70,830	8,765	379,327	65,888	569	28,435	4,942
20 percent under 25 percent	51,652	3,031,870	686,370	9,340	331,575	74,571	8,933	314,801	70,800	407	16,774	3,771
25 percent under 50 percent	169,854	6,579,713	2,357,305	33,020	866,896	302,797	31,299	800,932	277,979	1,721	65,964	24,818
50 percent or more	159,071	4,752,325	3,271,765	26,873	312,916	216,926	25,168	281,070	196,318	1,705	31,846	20,608
No percent computed	980	-	6,668	(1)	-	(1)	(1)	-	(1)	-	-	-
Partnerships without net profit	211,241	8,195,545	[2]1,056,885	32,786	807,292	[2]174,617	30,188	691,787	[2]162,741	2,598	115,505	[2]11,876
	Mining									Construction		
	Total			Crude petroleum and natural gas			Other mining, including quarrying			Total		
Partnerships with and without net profit, total	15,939	984,842	[3]8,225	11,279	543,938	[3]39,364	4,660	440,904	31,139	62,290	7,432,568	690,280
Partnerships with net profit, total	8,903	767,011	111,670	5,955	384,084	64,666	2,948	382,927	47,004	51,869	6,194,163	770,283
Greater than zero, under 1 percent	203	27,605	106	229	37,099	375	187	21,602	199	1,068	296,286	1,432
1 percent under 2 percent	213	31,096	468							1,100	365,267	5,454
2 percent under 3 percent	177	25,655	653	252	47,908	1,670	186	36,136	1,157	1,157	398,239	10,002
3 percent under 4 percent	206	46,943	1,654							1,108	513,154	18,381
4 percent under 5 percent	234	80,822	3,872				179	69,376	3,352	1,426	425,745	19,170
5 percent under 10 percent	1,006	181,352	13,908	583	90,669	7,245	423	90,683	6,663	6,494	1,570,446	114,644
10 percent under 15 percent	826	122,977	15,361	571	56,835	7,077	255	66,142	8,284	6,533	1,004,633	124,338
15 percent under 20 percent	816	57,095	9,959	516	32,549	5,636	300	24,546	4,323	5,462	507,513	87,943
20 percent under 25 percent	905	55,481	12,212	673	29,129	6,442	232	26,352	5,770	4,734	377,961	84,236
25 percent under 50 percent	2,973	119,731	41,425	2,178	74,709	26,179	795	45,022	15,246	15,347	588,420	202,225
50 percent or more	1,266	18,254	11,953	875	15,186	9,943	391	3,068	2,010	7,390	146,499	100,180
No percent computed	(1)	-	(1)	(1)	-	(1)	-	-	-	(1)	-	(1)
Partnerships without net profit	7,036	217,831	[2]119,895	5,324	159,854	[2]104,030	1,712	57,977	[2]15,865	10,421	1,238,405	[2]80,003
	Construction—Continued									Manufacturing		
	General contractors			Special trade contractors			Contractors not allocable			Total		
Partnerships with and without net profit, total	19,481	4,559,405	300,745	37,742	2,652,607	355,317	5,067	220,556	34,218	44,462	6,845,687	567,114
Partnerships with net profit, total	15,389	3,634,593	357,562	32,584	2,365,271	374,836	3,896	194,299	37,885	34,909	6,063,476	626,405
Greater than zero, under 1 percent	483	225,832	1,026	501	64,682	376	(1)	(1)	(1)	1,091	396,911	1,961
1 percent under 2 percent	493	249,759	3,807	478	98,159	1,407	129	17,349	240	993	424,385	6,325
2 percent under 3 percent	572	287,824	7,261	578	107,600	2,667				1,286	472,162	11,953
3 percent under 4 percent	555	399,178	14,432	522	108,372	3,737	84	13,369	503	1,176	492,621	17,123
4 percent under 5 percent	721	271,074	12,233	659	149,721	6,720				1,182	404,317	18,139
5 percent under 10 percent	2,944	1,020,160	73,904	3,136	514,001	37,982	414	36,285	2,758	6,086	1,646,723	118,250
10 percent under 15 percent	2,381	581,648	72,292	3,637	390,367	47,901	515	32,618	4,145	4,544	861,931	105,478
15 percent under 20 percent	1,650	216,104	37,726	3,519	275,813	47,417	293	15,596	2,800	4,100	528,235	92,009
20 percent under 25 percent	1,156	163,622	35,923	3,260	199,528	44,951	318	14,811	3,362	3,352	320,919	71,697
25 percent under 50 percent	3,186	167,241	56,260	10,869	373,674	129,897	1,292	47,505	16,068	8,533	467,157	153,620
50 percent or more	1,239	52,151	40,513	5,404	83,354	51,704	747	10,994	7,963	2,526	48,115	29,727
No percent computed	(1)	-	(1)	(1)	-	(1)	(1)	-	(1)	(1)	-	(1)
Partnerships without net profit	4,092	924,812	[2]56,817	5,158	287,336	[2]19,519	1,171	26,257	[2]3,667	9,553	782,211	[2]59,291

Footnotes at end of table. See text for explanatory statements and "Description of the Sample and Limitations of the Data."

Table 18.—NUMBER OF PARTNERSHIPS, BUSINESS RECEIPTS, AND NET PROFIT, BY RATIO OF NET PROFIT TO BUSINESS RECEIPTS FOR SELECTED INDUSTRIES—Continued

Net profit to business receipts	Number of partnerships	Business receipts (Thousand dollars)	Net profit (or loss) (Thousand dollars)	Number of partnerships	Business receipts (Thousand dollars)	Net profit (or loss) (Thousand dollars)	Number of partnerships	Business receipts (Thousand dollars)	Net profit (or loss) (Thousand dollars)	Number of partnerships	Business receipts (Thousand dollars)	Net profit (or loss) (Thousand dollars)
	Manufacturing—Continued											
	Food and kindred products, including beverages			Apparel and other finished products made from fabrics and similar materials			Lumber and wood products, except furniture			Printing, publishing, and allied industries		
Partnerships with and without net profit, total	5,817	1,787,871	91,572	3,973	1,010,621	66,332	7,829	795,810	41,933	6,381	450,765	68,306
Partnerships with net profit, total	4,726	1,549,344	100,424	3,411	933,192	70,660	5,827	606,752	64,878	5,272	425,215	73,215
Greater than zero, under 1 percent	276	196,260	987	285	116,757	1,301	170	39,886	182	109	16,527	180
1 percent under 2 percent	323	186,478	2,776				167	27,781	418			
2 percent under 3 percent	197	147,672	3,675	170	89,440	2,280	191	62,013	1,531	170	14,111	329
3 percent under 4 percent	288	163,309	5,624	(1)	(1)	(1)	184	51,995	1,809	(1)	(1)	(1)
4 percent under 5 percent	338	113,335	5,095	158	104,063	4,681	(1)	(1)	(1)	128	6,727	318
5 percent under 10 percent	1,426	447,694	30,799	848	300,764	21,450	999	171,990	12,515	513	76,535	5,443
10 percent under 15 percent	696	134,288	16,429	462	124,195	14,936	685	77,382	9,795	690	89,924	11,250
15 percent under 20 percent	415	89,754	15,498	393	52,813	8,949	722	45,786	8,034	709	57,194	10,115
20 percent under 25 percent	158	30,208	6,681	279	19,610	4,443	679	36,400	8,094	760	63,208	14,021
25 percent under 50 percent	453	38,607	11,776	581	28,249	8,870	1,468	49,309	16,810	1,696	82,109	27,120
50 percent or more	(1)	(1)	(1)	(1)	(1)	(1)	430	5,927	3,971	387	6,247	3,974
No percent computed	-	-	-	-	-	-	-	-	-	(1)	-	(1)
Partnerships without net profit	1,091	238,527	[2]8,852	562	77,429	[2]4,328	2,002	189,058	[2]22,945	1,109	25,550	[2]4,909
	Manufacturing—Continued						Transportation, communication, and sanitary services					
	Machinery, except electrical and transportation equipment			Other manufacturing industries			Total			Motor freight transportation and warehousing		
Partnerships with and without net profit, total	4,822	496,712	72,746	15,640	2,303,908	226,225	18,100	1,166,703	146,189	12,055	789,959	91,951
Partnerships with net profit, total	4,000	459,418	75,561	11,673	2,089,555	241,667	14,490	1,037,824	157,417	9,735	706,593	98,637
Greater than zero, under 1 percent	123	18,486	186	391	95,971	453	277	87,673	434	(1)	(1)	(1)
1 percent under 2 percent				240	123,150	1,803	304	42,358	602	194	24,523	338
2 percent under 3 percent	169	25,441	651	389	133,485	3,487	428	58,288	1,418	250	40,424	987
3 percent under 4 percent	162	36,056	1,448	447	150,229	5,242	480	75,766	2,672	386	58,464	2,071
4 percent under 5 percent				333	123,550	5,480	388	50,059	2,263	259	40,816	1,850
5 percent under 10 percent	417	88,961	6,809	1,883	560,779	41,234	2,012	217,290	15,729	1,548	178,791	12,809
10 percent under 15 percent	465	91,128	11,300	1,546	345,014	41,768	1,626	147,979	18,447	1,047	92,862	11,490
15 percent under 20 percent	409	68,575	12,129	1,452	214,113	37,284	1,159	79,179	13,853	848	60,778	10,638
20 percent under 25 percent	353	42,020	9,525	1,123	129,473	28,933	1,465	83,253	18,559	920	51,066	11,458
25 percent under 50 percent	1,353	76,364	26,153	2,982	192,519	62,891	4,021	141,675	47,714	2,808	97,595	32,432
50 percent or more	549	12,387	7,360	867	21,272	12,976	2,310	54,304	35,217	1,316	22,089	13,849
No percent computed	-	-	-	(1)	-	(1)	(1)	-	(1)	(1)	-	(1)
Partnerships without net profit	822	37,294	[2]2,815	3,967	214,353	[2]15,442	3,610	128,879	[2]11,228	2,320	83,366	[2]6,686
	Transportation, communication, and sanitary services—Continued			Wholesale and retail trade								
							Wholesale trade					
	Other transportation, communication, water supply, and sanitary services			Total			Total			Groceries and related products		
Partnerships with and without net profit, total	6,045	376,744	54,238	277,567	37,389,282	2,224,007	41,950	12,842,911	602,757	6,922	3,167,371	104,079
Partnerships with net profit, total	4,755	331,231	58,780	226,759	33,867,093	2,383,723	34,699	11,849,851	632,840	5,947	2,895,199	110,056
Greater than zero, under 1 percent	248	66,323	492	9,500	4,026,184	21,333	1,793	2,638,369	14,014	432	554,670	3,036
1 percent under 2 percent				11,017	4,157,348	61,386	2,190	2,098,567	30,317	652	665,787	9,654
2 percent under 3 percent	178	17,864	431	11,476	3,449,385	86,060	2,074	1,442,128	35,726	586	534,265	13,162
3 percent under 4 percent	(1)	(1)	(1)	11,425	2,899,485	101,511	1,993	1,072,262	37,297	369	272,495	9,428
4 percent under 5 percent	129	9,243	413	12,487	2,639,365	118,603	1,979	851,650	38,209	526	248,229	10,954
5 percent under 10 percent	464	38,499	2,920	59,436	8,867,888	637,885	7,278	2,217,879	155,879	1,598	466,518	32,024
10 percent under 15 percent	579	55,117	6,957	43,758	4,257,700	519,108	4,736	757,486	92,085	572	74,855	9,002
15 percent under 20 percent	311	18,401	3,215	26,477	1,887,508	324,410	2,797	309,863	54,019	340	33,122	5,708
20 percent under 25 percent	545	32,187	7,101	13,781	807,922	179,524	1,690	149,056	33,370	(1)	(1)	(1)
25 percent under 50 percent	1,213	44,080	15,282	20,671	726,073	232,113	4,749	208,935	71,313	514	29,222	10,555
50 percent or more	994	32,215	21,368	6,613	148,235	101,454	3,381	103,656	70,448	220	6,126	4,262
No percent computed	-	-	-	118	-	336	(1)	-	(1)	-	-	-
Partnerships without net profit	1,290	45,513	[2]4,542	50,808	3,522,189	[2]159,716	7,251	993,060	[2]30,083	975	272,172	[2]5,977

Footnotes at end of table. See text for explanatory statements and "Description of the Sample and Limitations of the Data."

Table 18.—NUMBER OF PARTNERSHIPS, BUSINESS RECEIPTS, AND NET PROFIT, BY RATIO OF NET PROFIT TO BUSINESS RECEIPTS FOR SELECTED INDUSTRIES—Continued

Net profit to business receipts	Number of partnerships	Business receipts (Thousand dollars)	Net profit (or loss) (Thousand dollars)	Number of partnerships	Business receipts (Thousand dollars)	Net profit (or loss) (Thousand dollars)	Number of partnerships	Business receipts (Thousand dollars)	Net profit (or loss) (Thousand dollars)	Number of partnerships	Business receipts (Thousand dollars)	Net profit (or loss) (Thousand dollars)
	Wholesale and retail trade—Continued											
	Wholesale trade—Continued			Retail trade								
	Other wholesale trade			Total			Grocery stores, meat, fish, fruit, and vegetable markets			General merchandise		
Partnerships with and without net profit, total	35,028	9,675,540	498,678	228,775	23,420,711	1,553,413	31,955	5,108,706	233,876	11,313	1,195,389	76,819
Partnerships with net profit, total	28,752	8,954,652	522,784	186,388	20,985,097	1,678,047	27,988	4,696,117	245,183	8,849	1,065,726	86,360
Greater than zero, under 1 percent	1,361	2,083,699	10,978	7,519	1,312,696	6,868	1,289	296,311	1,606	493	54,810	266
1 percent under 2 percent	1,538	1,432,780	20,663	8,450	1,923,119	28,952	1,745	641,921	9,725	340	59,188	911
2 percent under 3 percent	1,488	907,863	22,564	9,132	1,890,596	47,404	2,210	604,072	15,080	487	84,893	2,152
3 percent under 4 percent	1,624	799,767	27,869	9,140	1,736,203	60,963	2,079	560,904	19,615	363	75,098	2,648
4 percent under 5 percent	1,453	603,421	27,255	10,224	1,681,176	75,592	2,324	510,871	23,052	673	99,434	4,493
5 percent under 10 percent	5,680	1,751,361	123,855	50,809	6,362,547	461,771	10,991	1,607,271	112,011	2,588	399,784	29,204
10 percent under 15 percent	4,164	682,631	83,083	38,166	3,398,675	414,868	4,796	368,131	43,627	1,665	163,303	19,663
15 percent under 20 percent	2,457	276,741	48,311	22,887	1,511,116	259,020	1,585	85,276	14,488	1,111	76,772	13,283
20 percent under 25 percent	1,552	139,146	31,099	11,778	637,810	141,664	377	13,687	3,081	666	36,169	8,033
25 percent under 50 percent	4,235	179,713	60,758	15,305	490,567	152,364	391	6,324	1,891	360	13,679	4,217
50 percent or more	3,161	97,530	66,186	2,899	40,592	28,408	201	1,349	1,007	(1)	(1)	(1)
No percent computed	(1)	-	(1)	(1)	-	(1)	-	-	-	-	-	-
Partnerships without net profit	6,276	720,888	[2]24,106	42,387	2,435,614	[2]124,634	3,967	412,589	[2]11,307	2,464	129,663	[2]9,541
	Wholesale and retail trade—Continued											
	Retail trade—Continued											
	Apparel and accessories			Furniture, home furnishings, and equipment			Automotive dealers			Gasoline service stations		
Partnerships with and without net profit, total	14,914	1,387,217	112,641	14,008	1,321,096	117,892	16,117	3,543,546	113,832	30,656	2,371,901	163,487
Partnerships with net profit, total	12,035	1,256,849	121,639	11,156	1,180,652	127,333	12,042	3,003,355	131,420	25,205	2,130,179	171,582
Greater than zero, under 1 percent	385	51,125	225	387	43,451	215	958	436,811	2,282	1,191	116,303	616
1 percent under 2 percent	451	60,928	942	277	58,569	865	1,300	590,563	8,808	1,238	108,079	1,627
2 percent under 3 percent	382	46,644	1,137	375	68,659	1,730	1,181	559,000	13,990	1,138	123,682	3,127
3 percent under 4 percent	671	77,768	2,761	450	58,489	2,019	923	350,956	12,202	1,492	140,999	4,923
4 percent under 5 percent	649	77,693	3,482	382	71,065	3,158	759	266,219	11,811	1,824	199,223	8,998
5 percent under 10 percent	2,940	404,149	30,820	2,447	368,173	26,765	2,762	515,713	35,317	8,766	822,031	61,228
10 percent under 15 percent	2,984	328,380	40,427	2,173	245,023	30,287	1,688	159,631	19,548	5,775	437,850	53,141
15 percent under 20 percent	1,956	150,716	25,743	1,415	126,661	21,359	1,034	68,681	11,503	2,152	128,320	22,163
20 percent under 25 percent	653	37,308	8,237	999	70,748	15,716	547	32,734	7,321	729	32,717	7,205
25 percent under 50 percent	729	19,774	6,476	1,779	61,695	19,770	616	20,563	6,256	645	18,036	6,095
50 percent or more	235	2,364	1,389	472	8,119	5,449	273	2,484	2,358	255	2,939	2,459
No percent computed	-	-	-	-	-	-	(1)	-	(1)	-	-	-
Partnerships without net profit	2,879	130,368	[2]8,998	2,852	140,444	[2]9,441	4,075	540,191	[2]17,588	5,451	241,722	[2]8,095
	Wholesale and retail trade—Continued											
	Retail trade—Continued											
	Eating and drinking places			Building materials			Hardware and farm equipment			Drug and proprietary stores		
Partnerships with and without net profit, total	45,360	2,348,716	236,169	5,841	877,175	56,038	10,782	1,348,250	79,895	8,267	1,124,089	123,876
Partnerships with net profit, total	37,067	2,068,120	256,383	4,728	801,160	61,936	8,874	1,193,124	89,070	7,655	1,085,545	126,253
Greater than zero, under 1 percent	950	57,703	297	(1)	(1)	(1)	552	91,355	468	163	18,417	125
1 percent under 2 percent	1,152	88,771	1,348	375	53,541	813	428	101,784	1,484	230	30,130	437
2 percent under 3 percent	1,049	68,500	1,734	260	67,803	1,678	330	73,641	1,797	320	44,152	1,132
3 percent under 4 percent	921	76,645	2,699	300	71,797	2,593	670	138,949	4,862	217	34,483	1,244
4 percent under 5 percent	1,210	91,643	4,098	301	61,964	2,819	543	106,790	4,844	229	42,699	1,877
5 percent under 10 percent	7,750	537,584	40,860	1,392	291,671	20,695	2,298	370,147	27,128	1,757	316,138	23,401
10 percent under 15 percent	7,861	493,398	61,342	871	154,370	18,923	1,832	179,262	21,459	1,969	290,219	35,859
15 percent under 20 percent	6,464	313,924	54,174	476	43,545	7,573	1,072	68,813	11,789	1,585	194,357	33,580
20 percent under 25 percent	4,142	175,302	38,785	(1)	(1)	(1)	733	48,237	10,609	613	71,555	15,806
25 percent under 50 percent	5,261	159,631	47,913	396	14,845	4,555	318	13,273	3,913	513	43,025	12,568
50 percent or more	288	5,019	3,133	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
No percent computed	(1)	-	(1)	-	-	-	-	-	-	(1)	-	(1)
Partnerships without net profit	8,293	280,596	[2]20,214	1,113	76,015	[2]5,898	1,908	155,126	[2]9,175	612	38,544	[2]2,377

Footnotes at end of table. See text for explanatory statements and "Description of the Sample and Limitations of the Data."

ACTIVE PARTNERSHIPS

Table 18.—NUMBER OF PARTNERSHIPS, BUSINESS RECEIPTS, AND NET PROFIT, BY RATIO OF NET PROFIT TO BUSINESS RECEIPTS FOR SELECTED INDUSTRIES—Continued

Net profit to business receipts	Number of partnerships	Business receipts (Thousand dollars)	Net profit (or loss) (Thousand dollars)	Number of partnerships	Business receipts (Thousand dollars)	Net profit (or loss) (Thousand dollars)	Number of partnerships	Business receipts (Thousand dollars)	Net profit (or loss) (Thousand dollars)	Number of partnerships	Business receipts (Thousand dollars)	Net profit (or loss) (Thousand dollars)
	Wholesale and retail trade—Continued						Finance, insurance, and real estate					
	Retail trade—Continued			Wholesale and retail trade not allocable			Total			Security and commodity brokers, dealers, exchanges, and services		
	Other retail trade											
Partnerships with and without net profit, total	39,562	2,794,626	238,888	6,842	1,125,660	67,837	207,678	4,901,991	1,117,534	2,882	1,434,671	326,22[illegible]
Partnerships with net profit, total	30,789	2,504,270	260,888	5,672	1,032,145	72,836	143,766	4,183,196	1,431,525	2,178	1,377,553	354,178
Greater than zero, under 1 percent	1,048	110,938	579	188	75,119	451	1,509	76,086	417			
1 percent under 2 percent	914	129,645	1,992	377	135,662	2,117	1,511	60,612	1,003	22	30,737	432
2 percent under 3 percent	1,400	149,550	3,847	270	116,661	2,930	1,472	38,560	1,047			
3 percent under 4 percent	1,054	150,115	5,397	292	91,020	3,251	1,555	60,996	2,192			
4 percent under 5 percent	1,330	153,575	6,960	284	106,539	4,802	1,500	60,082	2,791	50	173,493	14,406
5 percent under 10 percent	7,118	729,886	54,342	1,349	287,462	20,235	8,114	424,819	35,145			
10 percent under 15 percent	6,552	579,108	70,592	856	101,539	12,155	8,408	635,616	88,216	140	309,848	46,199
15 percent under 20 percent	4,037	254,051	43,365	793	66,529	11,371	8,822	484,927	92,660	173	457,297	102,384
20 percent under 25 percent	2,202	114,588	25,857	313	21,056	4,490	8,298	429,255	106,308			
25 percent under 50 percent	4,297	119,722	38,710	617	26,571	8,436	41,417	1,153,563	440,946	594	293,178	104,688
50 percent or more	797	13,092	9,116	333	3,987	2,598	61,160	758,680	660,800	1,199	113,000	86,069
No percent computed	(1)	-	(1)	-	-	-	-	-	-	-	-	-
Partnerships without net profit	8,773	290,356	[2]22,000	1,170	93,515	[2]4,999	63,912	718,795	[2]313,991	704	57,118	[2]27,951
	Finance, insurance, and real estate—Continued									Services		
	Real estate operators (except developers) and lessors			Real estate agents, brokers, and managers			Other finance, insurance, and real estate			Total		
Partnerships with and without net profit, total	138,813	2,179,035	311,400	7,941	276,650	72,238	58,042	1,011,635	407,669	171,278	9,985,284	3,311,877
Partnerships with net profit, total	95,408	1,611,000	510,915	6,245	251,868	87,138	39,935	942,775	479,294	139,851	9,214,724	3,447,816
Greater than zero, under 1 percent	1,168	42,549	190				277	19,391	136	1,668	142,753	641
1 percent under 2 percent	1,226	30,754	486	166	9,052	188	212	14,377	255	1,773	148,719	2,257
2 percent under 3 percent	1,237	20,399	508				184	7,999	272	2,016	156,300	3,840
3 percent under 4 percent	1,208	27,994	998	118	4,154	150	220	18,363	632	1,730	137,334	4,777
4 percent under 5 percent	1,317	36,985	1,707	(1)	(1)	(1)	(1)	(1)	(1)	1,837	143,515	6,401
5 percent under 10 percent	6,692	160,463	12,272	327	19,526	1,536	1,060	92,741	7,862	8,927	736,208	55,066
10 percent under 15 percent	6,992	180,763	23,453	387	25,780	3,427	889	119,225	15,137	9,407	682,303	84,945
15 percent under 20 percent	7,313	161,078	29,076	428	27,815	4,823	971	55,951	11,499	9,963	711,300	125,899
20 percent under 25 percent	6,946	138,791	32,563	295	20,087	4,975	994	53,163	13,648	9,716	621,836	138,427
25 percent under 50 percent	33,097	495,173	184,473	2,134	96,029	36,585	5,592	269,183	115,200	43,256	2,500,416	930,715
50 percent or more	28,212	316,051	225,189	2,349	45,630	35,282	29,400	283,999	314,260	49,237	3,234,040	2,093,147
No percent computed	-	-	-	-	-	-	-	-	-	321	-	1,701
Partnerships without net profit	43,405	568,035	[2]199,515	1,696	24,782	[2]14,900	18,107	68,860	[2]71,625	31,427	770,560	[2]135,939
	Services—Continued											
	Lodging services			Personal services								
				Total			Laundries, laundry services, and cleaning and dyeing plants			Beauty and barber shops, including schools		
Partnerships with and without net profit, total	14,914	570,055	31,946	35,626	1,140,075	215,918	14,863	542,173	59,704	12,855	219,260	68,816
Partnerships with net profit, total	9,105	397,271	63,690	29,475	1,027,045	231,519	10,828	463,303	72,172	11,777	205,302	69,887
Greater than zero, under 1 percent	188	10,513	52	409	19,725	91	187	12,689	62			
1 percent under 2 percent	290	18,628	262	462	23,206	366	240	11,468	185	299	10,106	133
2 percent under 3 percent	287	27,701	676	554	27,797	733	240	17,143	440			
3 percent under 4 percent	294	26,970	941	479	24,479	834	356	19,432	653	234	4,160	109
4 percent under 5 percent	(1)	(1)	(1)	491	30,283	1,359	347	22,420	1,012	(1)	(1)	(1)
5 percent under 10 percent	1,035	71,331	5,092	2,724	153,505	11,561	1,315	85,990	6,420	794	24,332	1,878
10 percent under 15 percent	1,232	56,122	6,713	2,590	125,912	15,647	1,543	81,836	10,233	518	15,000	1,841
15 percent under 20 percent	1,233	49,860	8,844	2,617	135,949	23,650	1,552	79,840	13,922	454	12,712	2,201
20 percent under 25 percent	1,013	40,064	8,755	2,713	115,264	25,833	1,399	57,746	12,933	611	18,089	4,094
25 percent under 50 percent	2,749	79,226	26,312	10,035	302,878	105,490	3,058	67,296	21,230	3,686	69,993	26,135
50 percent or more	638	7,658	5,460	6,401	68,047	45,955	591	7,443	5,082	5,023	48,414	33,390
No percent computed	(1)	-	(1)	-	-	-	-	-	-	-	-	-
Partnerships without net profit	5,809	172,784	[2]31,744	6,151	113,030	[2]15,601	4,035	78,870	[2]12,468	1,078	13,958	[2]1,071

Footnotes at end of table. See text for explanatory statements and "Description of the Sample and Limitations of the Data."

Table 18.—NUMBER OF PARTNERSHIPS, BUSINESS RECEIPTS, AND NET PROFIT, BY RATIO OF NET PROFIT TO BUSINESS RECEIPTS FOR SELECTED INDUSTRIES—Continued

Net profit to business receipts	Number of partnerships	Business receipts (Thousand dollars)	Net profit (or loss) (Thousand dollars)	Number of partnerships	Business receipts (Thousand dollars)	Net profit (or loss) (Thousand dollars)	Number of partnerships	Business receipts (Thousand dollars)	Net profit (or loss) (Thousand dollars)	Number of partnerships	Business receipts (Thousand dollars)	Net profit (or loss) (Thousand dollars)
	Services—Continued											
	Personal services—Continued			Business services			Automotive services					
	Other personal services						Total			Automobile repair shops		
Partnerships with and without net profit, total	7,908	378,642	87,398	19,428	848,166	178,500	18,283	722,498	102,996	16,149	631,305	98,587
Partnerships with net profit, total	6,870	358,440	89,460	14,679	768,018	194,417	15,216	621,732	112,544	13,762	563,051	102,505
Greater than zero, under 1 percent	145	8,668	77	214	18,787	70	165	15,579	79	159	13,572	60
1 percent under 2 percent				306	20,583	324	171	27,427	457	164	24,029	393
2 percent under 3 percent				312	39,601	944	333	21,625	528	308	20,192	490
3 percent under 4 percent	189	16,908	606	224	23,044	805	173	18,033	629	148	16,083	565
4 percent under 5 percent				242	23,432	1,051	357	23,567	1,031	298	19,193	846
5 percent under 10 percent	615	43,183	3,263	867	120,603	8,864	1,831	114,393	8,717	1,685	101,637	7,640
10 percent under 15 percent	529	29,076	3,573	985	91,749	11,326	1,614	90,198	11,442	1,477	83,132	10,657
15 percent under 20 percent	611	43,397	7,527	1,118	66,997	11,694	1,588	88,206	15,425	1,484	80,356	14,101
20 percent under 25 percent	703	39,429	8,806	1,107	59,921	13,329	1,525	58,394	13,137	1,369	52,803	11,866
25 percent under 50 percent	3,291	165,589	58,125	4,519	182,778	65,835	6,123	150,086	52,353	5,673	141,274	49,541
50 percent or more	787	12,190	7,483	4,668	120,523	80,047	1,316	14,224	8,699	997	10,780	6,346
No percent computed	-	-	-	(1)	-	(1)	(1)	-	(1)	-	-	-
Partnerships without net profit	1,038	20,202	[2]2,062	4,749	80,148	[2]15,917	3,067	100,766	[2]9,548	2,387	68,254	[2]3,918
	Services—Continued											
	Repair services, except automotive			Recreational services			Medical and other health services			Legal services		
Partnerships with and without net profit, total	10,610	288,790	60,312	13,466	623,049	47,522	19,032	1,904,146	986,124	22,071	2,132,287	1,163,720
Partnerships with net profit, total	8,737	267,732	62,257	8,393	459,652	87,815	17,724	1,857,874	994,010	20,804	2,106,599	1,166,820
Greater than zero, under 1 percent												
1 percent under 2 percent	373	13,802	191	234	33,192	336	239	32,987	345	187	17,983	183
2 percent under 3 percent												
3 percent under 4 percent	205	7,429	246	410	45,113	1,661	290	23,395	894	215	7,601	265
4 percent under 5 percent	163	5,073	233									
5 percent under 10 percent	581	37,366	2,658	815	63,316	4,603	323	32,508	2,501	274	22,330	1,725
10 percent under 15 percent	735	26,347	3,346	999	91,996	11,218	333	33,310	4,155	189	10,141	1,336
15 percent under 20 percent	856	39,450	7,111	1,006	79,910	14,149	545	56,584	9,970	398	19,512	3,431
20 percent under 25 percent	920	38,290	8,456	647	37,140	8,389	607	50,066	10,999	459	42,851	9,735
25 percent under 50 percent	3,240	80,709	28,405	2,565	75,641	24,444	3,847	424,813	169,826	4,286	516,010	211,957
50 percent or more	1,644	19,266	11,609	1,638	33,344	22,739	11,539	1,204,211	794,934	14,796	1,470,171	938,188
No percent computed	(1)	-	(1)	(1)	-	(1)	(1)	-	(1)	-	-	-
Partnerships without net profit	1,873	21,058	[2]1,945	5,073	163,397	[2]40,293	1,308	46,272	[2]7,886	1,267	25,688	[2]3,100
	Services—Continued											
	Engineering and architectural services			Accounting, auditing, and bookkeeping services			Other services			Nature of business not allocable		
Partnerships with and without net profit, total	5,985	752,580	167,943	9,115	925,892	336,471	2,748	77,746	20,425	5,120	96,587	30,053
Partnerships with net profit, total	5,115	718,735	174,012	8,519	916,841	338,525	2,084	73,225	22,207	3,432	87,204	32,258
Greater than zero, under 1 percent							-	-	-			
1 percent under 2 percent	143	40,072	209				(1)	(1)	(1)			
2 percent under 3 percent				295	9,401	227	(1)	(1)	(1)	129	10,097	147
3 percent under 4 percent	154	41,564	1,465				-	-	-			
4 percent under 5 percent							-	-	-			
5 percent under 10 percent	200	99,747	7,785	196	13,865	1,020	181	19,334	2,088	221	15,011	967
10 percent under 15 percent	318	105,778	13,074	312	38,660	5,140				279	7,381	916
15 percent under 20 percent	256	78,511	13,605	256	91,039	17,098	247	12,627	2,567	215	3,983	717
20 percent under 25 percent	210	60,674	13,629	358	111,827	24,520				(1)	(1)	(1)
25 percent under 50 percent	2,017	223,213	78,482	3,021	438,542	158,929	854	26,520	8,682	616	15,782	5,750
50 percent or more	1,797	69,176	45,672	4,057	213,507	130,989	743	13,913	8,855	1,696	31,282	22,361
No percent computed	(1)	-	(1)	(1)	-	(1)	-	-	-	215	-	564
Partnerships without net profit	870	33,845	[2]6,069	596	9,051	[2]2,054	664	4,521	[2]1,782	1,688	9,383	[2]2,205

[1]Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.
[2]Net loss.
[3]Net loss exceeds net profit.
NOTE: See text for explanatory statements and "Description of the Sample and Limitations of the Data."
No percent was computed for partnerships not reporting business receipts.
For "Finance, insurance, and real estate" the distribution is made based on the ratio - "Net profit to total receipts."

ACTIVE PARTNERSHIPS IN MANUFACTURING AND TRADE

Table 19.—NUMBER OF PARTNERSHIPS, BUSINESS RECEIPTS, COST OF GOODS SOLD, NET PROFIT, AND NET LOSS, BY RATIO OF COST OF GOODS SOLD TO BUSINESS RECEIPTS, FOR SELECTED INDUSTRIES

Industry, and cost of goods sold to business receipts	Partnerships with net profit				Partnerships without net profit			
	Number of partnerships	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Net profit (Thousand dollars)	Number of partnerships	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Net loss (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
MANUFACTURING								
Total	34,909	6,063,476	4,378,321	626,405	9,553	782,211	640,716	59,291
Greater than zero, under 50 percent	12,783	586,858	225,026	158,047	1,914	51,932	19,295	4,398
50 percent under 60 percent	5,368	575,417	321,115	103,067	682	22,495	12,367	1,438
60 percent under 70 percent	6,561	1,126,800	737,947	143,030	1,169	73,214	47,969	3,902
70 percent under 75 percent	3,322	773,576	560,226	69,671	663	52,738	38,121	4,049
75 percent under 80 percent	2,482	821,712	637,504	59,679	749	80,452	62,719	3,476
80 percent under 85 percent	2,021	876,333	722,953	48,475	703	113,349	93,615	6,075
85 percent under 90 percent	1,145	650,530	568,923	25,415	704	113,403	99,430	4,536
90 percent under 95 percent	688	513,665	474,423	14,483	417	128,639	119,539	6,245
95 percent under 100 percent	154	125,125	120,410	2,078	413	108,409	105,212	6,842
No percent computed	385	13,460	9,794	2,460	2,139	37,580	42,449	18,330
Food and Kindred Products, Including Beverages								
Total	4,726	1,549,344	1,227,447	100,424	1,091	238,527	207,350	8,852
Greater than zero, under 50 percent	810	73,053	28,446	12,598	148	9,132	4,068	331
50 percent under 60 percent	611	104,985	58,822	15,404				
60 percent under 70 percent	751	181,370	119,213	19,262	247	23,567	14,951	1,250
70 percent under 75 percent	520	129,625	93,995	10,486				
75 percent under 80 percent	510	157,083	122,036	10,920				
80 percent under 85 percent	552	229,776	189,858	11,853	197	42,112	34,204	2,137
85 percent under 90 percent	512	236,252	206,822	9,983	148	38,443	33,866	1,288
90 percent under 95 percent	385	355,167	329,338	9,013	113	56,526	52,797	2,058
95 percent under 100 percent	38	81,444	78,332	886	58	62,884	60,949	697
No percent computed	(1)	(1)	(1)	(1)	180	5,863	6,515	1,091
Apparel and Other Finished Products Made From Fabrics and Similar Materials								
Total	3,411	933,192	718,276	70,660	562	77,429	63,209	4,328
Greater than zero, under 50 percent	592	20,186	8,233	5,777				
50 percent under 60 percent	371	36,145	20,770	7,078	127	6,900	4,234	500
60 percent under 70 percent	721	136,076	89,899	15,675				
70 percent under 75 percent	440	120,367	87,213	9,201				
75 percent under 80 percent	496	202,567	157,299	12,790	105	21,678	16,530	497
80 percent under 85 percent	499	248,028	204,815	13,975	163	24,540	20,201	1,279
85 percent under 90 percent	170	135,527	118,603	4,889	(1)	(1)	(1)	(1)
90 percent under 95 percent	(1)	(1)	(1)	(1)	12	6,494	5,940	95
95 percent under 100 percent	1	4,593	4,370	69	(1)	(1)	(1)	(1)
No percent computed	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Lumber and Wood Products, Except Furniture								
Total	5,827	606,752	428,526	64,878	2,002	189,058	157,206	22,945
Greater than zero, under 50 percent	2,713	87,418	32,844	22,819	514	17,906	6,388	1,934
50 percent under 60 percent	823	48,706	27,421	6,267	(1)	(1)	(1)	(1)
60 percent under 70 percent	901	113,753	74,911	13,371	203	14,895	9,816	753
70 percent under 75 percent	465	63,954	46,348	5,834	115	10,569	7,570	2,058
75 percent under 80 percent	353	85,376	66,562	6,773	(1)	(1)	(1)	(1)
80 percent under 85 percent	267	83,547	68,974	4,406	129	22,425	18,459	1,298
85 percent under 90 percent	161	83,117	72,902	3,191	131	18,731	16,361	1,186
90 percent under 95 percent	49	24,308	22,291	995	(1)	(1)	(1)	(1)
95 percent under 100 percent	(1)	(1)	(1)	(1)	157	29,487	28,599	2,844
No percent computed	(1)	(1)	(1)	(1)	427	23,201	25,314	8,947
Printing, Publishing, and Allied Industries								
Total	5,272	425,215	254,224	73,215	1,109	25,550	17,485	4,909
Greater than zero, under 50 percent	2,533	88,148	32,772	24,560	352	5,209	1,812	498
50 percent under 60 percent	1,081	86,527	47,140	19,149	195	1,884	1,051	228
60 percent under 70 percent	986	133,576	85,861	18,892	178	6,282	4,237	515
70 percent under 75 percent	373	63,921	46,039	6,741	(1)	(1)	(1)	(1)
75 percent under 80 percent								
80 percent under 85 percent	223	51,980	41,586	3,793	126	7,180	6,278	901
85 percent under 90 percent								
90 percent under 95 percent								
95 percent under 100 percent	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
No percent computed	(1)	(1)	(1)	(1)	178	1,192	1,388	2,541
Machinery, Except Electrical and Transportation Equipment								
Total	4,000	459,418	296,369	75,561	822	37,294	26,594	2,815
Greater than zero, under 50 percent	1,997	84,052	30,730	28,505	220	3,652	937	465
50 percent under 60 percent	472	64,282	36,051	13,482				
60 percent under 70 percent	704	116,166	75,199	17,099	204	7,427	4,568	662
70 percent under 75 percent	299	68,851	49,978	7,447				
75 percent under 80 percent	167	43,384	33,526	3,947	169	17,229	13,054	726
80 percent under 85 percent	144	53,919	44,617	3,358				
85 percent under 90 percent					90	6,667	5,776	612
90 percent under 95 percent	157	25,932	22,818	1,005				
95 percent under 100 percent	1	695	693	9	(1)	(1)	(1)	(1)
No percent computed	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)

Footnote at end of table. See text for explanatory statements and "Description of the Sample and Limitations of the Data."

ACTIVE PARTNERSHIPS IN MANUFACTURING AND TRADE

Table 19.—NUMBER OF PARTNERSHIPS, BUSINESS RECEIPTS, COST OF GOODS SOLD, NET PROFIT, AND NET LOSS, BY RATIO OF COST OF GOODS SOLD TO BUSINESS RECEIPTS, FOR SELECTED INDUSTRIES—Continued

Industry, and cost of goods sold to business receipts	Partnerships with net profit				Partnerships without net profit			
	Number of partnerships	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Net profit (Thousand dollars)	Number of partnerships	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Net loss (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
MANUFACTURING—Continued								
Other Manufacturing Industries								
Total	11,673	2,089,555	1,453,479	241,667	3,967	214,353	168,872	15,442
Greater than zero, under 50 percent	4,138	234,001	92,001	63,788	621	14,907	5,619	1,084
50 percent under 60 percent	2,010	234,772	130,911	41,687	164	3,114	1,786	165
60 percent under 70 percent	2,498	445,859	292,864	58,731	553	37,146	24,194	1,375
70 percent under 75 percent	1,225	326,858	236,653	29,962	271	15,972	11,598	596
75 percent under 80 percent	819	303,397	235,086	22,576	371	28,089	21,891	1,206
80 percent under 85 percent	520	243,537	200,168	14,022	265	36,616	30,269	1,647
85 percent under 90 percent	189	172,638	150,613	6,513	264	34,512	30,344	1,308
90 percent under 95 percent	101	97,098	88,815	2,936	168	26,379	24,341	909
95 percent under 100 percent	68	27,411	26,368	878	135	12,361	12,107	2,643
No percent computed	(1)	(1)	(1)	(1)	1,155	5,257	6,723	4,509
WHOLESALE AND RETAIL TRADE								
Total	226,759	33,867,093	25,817,564	2,383,723	50,808	3,522,189	2,789,564	159,716
Greater than zero, under 50 percent	34,073	2,044,382	805,254	333,540	5,851	225,592	90,125	17,505
50 percent under 60 percent	28,207	2,008,359	1,118,746	257,198	4,962	180,432	99,415	13,153
60 percent under 70 percent	43,675	4,844,473	3,174,077	506,731	7,214	361,007	235,408	17,594
70 percent under 75 percent	25,008	3,069,455	2,229,680	255,399	4,100	269,364	195,657	11,663
75 percent under 80 percent	28,094	4,469,433	3,473,879	303,022	4,338	329,636	256,504	11,480
80 percent under 85 percent	30,200	6,485,641	5,356,316	321,370	5,780	589,615	487,785	19,495
85 percent under 90 percent	19,151	4,968,914	4,341,232	182,924	5,190	608,015	531,448	16,003
90 percent under 95 percent	6,786	3,145,190	2,909,319	71,584	3,877	491,491	454,406	14,301
95 percent under 100 percent	2,007	2,467,532	2,401,548	27,753	2,281	334,431	326,298	11,114
No percent computed	9,558	363,714	7,513	124,202	7,215	132,606	112,518	27,408
Wholesale Trade								
Total	34,699	11,849,851	9,742,828	632,840	7,251	993,060	849,014	30,083
Greater than zero, under 50 percent	3,802	282,193	90,193	60,575	697	25,393	8,370	2,887
50 percent under 60 percent	2,574	320,887	179,427	40,012	616	32,705	18,223	1,511
60 percent under 70 percent	4,618	811,663	535,442	83,710	561	37,046	24,578	2,000
70 percent under 75 percent	3,190	719,861	523,919	54,180	486	43,872	31,932	1,533
75 percent under 80 percent	3,300	1,205,932	937,260	71,855	643	78,017	61,055	2,678
80 percent under 85 percent	3,897	1,760,973	1,455,427	83,326	730	146,605	120,978	2,657
85 percent under 90 percent	3,439	1,744,236	1,527,874	63,215	730	101,069	88,480	2,384
90 percent under 95 percent	2,426	2,347,058	2,176,526	49,445	632	228,058	212,031	4,236
95 percent under 100 percent	1,361	2,372,847	2,310,170	26,047	473	230,257	225,175	2,810
No percent computed	6,092	284,201	6,590	100,475	1,683	70,038	58,192	7,387
Groceries and related products, total	5,947	2,895,199	2,466,437	110,056	975	272,172	236,020	5,977
Greater than zero, under 50 percent	380	45,080	15,328	7,381				
50 percent under 60 percent	224	44,197	24,661	4,324	147	19,011	10,302	1,027
60 percent under 70 percent	318	59,324	39,363	5,002				
70 percent under 75 percent	510	106,752	77,457	7,053	92	12,593	9,209	290
75 percent under 80 percent	501	211,502	164,839	11,459	226	57,772	47,139	876
80 percent under 85 percent	1,154	485,090	401,600	20,812				
85 percent under 90 percent	1,189	661,319	580,718	20,484	183	38,820	33,972	935
90 percent under 95 percent	839	930,340	862,185	17,773	160	103,687	96,133	1,203
95 percent under 100 percent	221	312,064	300,286	4,026	67	32,621	31,785	611
No percent computed	611	39,531	-	11,742	100	7,668	7,480	1,035
Other wholesale trade, total	28,752	8,954,652	7,276,391	522,784	6,276	720,888	612,994	24,106
Greater than zero, under 50 percent	3,422	237,113	74,865	53,194	656	19,470	6,049	2,340
50 percent under 60 percent	2,350	276,690	154,766	35,688	590	25,728	14,308	1,279
60 percent under 70 percent	4,300	752,339	496,079	78,708	481	30,935	20,512	1,752
70 percent under 75 percent	2,680	613,109	446,462	47,127	394	31,279	22,723	1,243
75 percent under 80 percent	2,799	994,430	772,421	60,396	537	67,188	52,644	2,460
80 percent under 85 percent	2,743	1,275,883	1,053,827	62,514	610	99,662	82,250	1,999
85 percent under 90 percent	2,250	1,082,917	947,156	42,731	547	62,249	54,508	1,449
90 percent under 95 percent	1,587	1,416,718	1,314,341	31,672	472	124,371	115,898	3,033
95 percent under 100 percent	1,140	2,060,783	2,009,884	22,021	406	197,636	193,390	2,199
No percent computed	5,481	244,670	6,590	88,733	1,583	62,370	50,712	6,352
Retail Trade								
Total	186,388	20,985,097	15,304,742	1,678,047	42,387	2,435,614	1,866,760	124,634
Greater than zero, under 50 percent	29,181	1,712,264	695,929	262,767	5,034	197,250	80,592	14,541
50 percent under 60 percent	25,133	1,640,465	913,515	212,521	4,228	143,249	78,801	11,075
60 percent under 70 percent	37,993	3,845,729	2,514,814	406,019	6,558	312,840	203,439	15,161
70 percent under 75 percent	21,017	2,195,674	1,594,018	191,079	3,464	213,689	155,100	9,526
75 percent under 80 percent	24,067	3,081,907	2,395,482	219,875	3,605	245,059	190,342	8,285
80 percent under 85 percent	25,562	4,523,500	3,734,201	227,595	4,952	418,559	346,608	15,951
85 percent under 90 percent	15,394	3,107,854	2,711,498	115,684	4,344	491,413	429,542	13,080
90 percent under 95 percent	4,245	734,241	673,887	20,674	3,104	252,774	232,396	9,523
95 percent under 100 percent	609	73,029	70,475	1,412	1,765	100,366	97,420	8,077
No percent computed	3,187	70,434	923	20,421	5,333	60,415	52,520	19,415

Footnote at end of table. See text for explanatory statements and "Description of the Sample and Limitations of the Data."

ACTIVE PARTNERSHIPS IN MANUFACTURING AND TRADE

Table 19.—NUMBER OF PARTNERSHIPS, BUSINESS RECEIPTS, COST OF GOODS SOLD, NET PROFIT, AND NET LOSS, BY RATIO OF COST OF GOODS SOLD TO BUSINESS RECEIPTS, FOR SELECTED INDUSTRIES—Continued

Industry, and cost of goods sold to business receipts	Partnerships with net profit				Partnerships without net profit			
	Number of partnerships	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Net profit (Thousand dollars)	Number of partnerships	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Net loss (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
WHOLESALE AND RETAIL TRADE—Continued								
Retail Trade—Continued								
Grocery stores, meat, fish, fruit, and vegetable markets, total	27,988	4,696,117	3,862,568	245,183	3,967	412,589	353,277	11,307
Greater than zero, under 50 percent	371	17,717	6,723	2,010	(1)	(1)	(1)	(1)
50 percent under 60 percent	447	20,247	11,292	3,310	(1)	(1)	(1)	(1)
60 percent under 70 percent	1,186	83,005	54,893	8,943	195	1,727	1,107	133
70 percent under 75 percent	1,837	201,205	146,617	17,666	(1)	(1)	(1)	(1)
75 percent under 80 percent	4,603	747,648	585,427	49,071	340	48,918	38,393	710
80 percent under 85 percent	11,017	2,350,343	1,941,624	112,815	648	133,176	110,445	2,646
85 percent under 90 percent	6,710	1,122,223	977,534	45,495	1,025	139,109	121,205	3,116
90 percent under 95 percent	1,402	141,735	129,959	4,534	700	58,047	53,285	2,272
95 percent under 100 percent	(1)	(1)	(1)	(1)	392	21,315	20,644	1,355
No percent computed	257	3,203	-	1,150	412	3,321	3,795	786
General merchandise, total	8,849	1,065,726	766,627	86,360	2,464	129,663	97,525	9,541
Greater than zero, under 50 percent	634	36,916	12,072	7,807	196	5,178	2,143	2,071
50 percent under 60 percent	720	62,387	34,748	7,173	158	6,753	3,840	565
60 percent under 70 percent	2,362	345,124	227,667	31,262	441	34,835	22,856	1,493
70 percent under 75 percent	1,478	168,652	122,274	12,944	210	20,679	14,973	813
75 percent under 80 percent	1,068	135,638	105,383	9,642	(1)	(1)	(1)	(1)
80 percent under 85 percent	1,223	158,807	130,886	9,795	262	18,602	15,432	860
85 percent under 90 percent	858	113,529	99,116	5,012	173	9,330	8,097	472
90 percent under 95 percent	276	34,172	31,408	1,653	249	13,059	12,027	564
95 percent under 100 percent	(1)	(1)	(1)	(1)	150	6,775	6,638	299
No percent computed	184	7,325	-	1,043	507	3,926	3,410	1,951
Apparel and accessories, total	12,035	1,256,849	825,538	121,639	2,879	130,368	95,065	8,998
Greater than zero, under 50 percent	778	25,235	10,033	5,687	(1)	(1)	(1)	(1)
50 percent under 60 percent	1,537	166,386	94,810	17,717	282	10,504	5,938	656
60 percent under 70 percent	6,307	764,730	496,953	73,961	828	51,178	33,407	1,745
70 percent under 75 percent	1,943	190,847	137,546	15,427	394	23,041	16,633	1,278
75 percent under 80 percent	819	64,957	49,961	4,998	371	16,626	12,771	762
80 percent under 85 percent	421	28,103	23,007	2,422	393	16,202	13,441	1,178
85 percent under 90 percent	(1)	(1)	(1)	(1)	}			
90 percent under 95 percent	1	2,418	2,198	6	240	9,847	9,131	1,296
95 percent under 100 percent	-	-	-	-	}			
No percent computed	(1)	(1)	(1)	(1)	273	2,572	3,612	2,029
Furniture, home furnishings, and equipment, total	11,156	1,180,652	765,019	127,333	2,852	140,444	97,025	9,441
Greater than zero, under 50 percent	2,610	98,858	38,700	22,567	319	7,207	2,510	494
50 percent under 60 percent	1,991	213,920	119,807	27,079	468	22,445	12,465	1,351
60 percent under 70 percent	3,581	478,982	311,370	47,492	614	41,688	26,759	2,010
70 percent under 75 percent	1,382	161,862	116,907	14,375	266	24,670	17,841	1,338
75 percent under 80 percent	907	148,440	114,715	9,842	179	14,675	11,346	930
80 percent under 85 percent	299	46,545	38,310	2,495	375	16,218	13,362	1,080
85 percent under 90 percent	}							
90 percent under 95 percent	149	28,659	25,126	1,235	280	8,933	8,020	391
95 percent under 100 percent	(1)	(1)	(1)	-	(1)	(1)	(1)	(1)
No percent computed	217	3,299	-	2,248	311	3,625	3,786	1,548
Automotive dealers, total	12,042	3,003,355	2,481,466	131,420	4,075	540,191	459,688	17,588
Greater than zero, under 50 percent	781	32,435	13,244	7,035	}			
50 percent under 60 percent	963	65,371	36,425	8,732	275	4,470	1,860	335
60 percent under 70 percent	1,943	210,851	138,854	21,759	295	21,054	13,554	899
70 percent under 75 percent	1,401	153,802	111,703	10,900	380	23,520	16,973	1,010
75 percent under 80 percent	1,277	254,336	198,180	13,514	337	35,757	27,619	976
80 percent under 85 percent	1,904	694,502	575,872	25,393	585	89,076	73,999	2,429
85 percent under 90 percent	2,478	1,199,768	1,048,721	33,781	733	220,641	193,278	4,316
90 percent under 95 percent	985	360,058	330,024	8,039	502	103,238	94,907	2,463
95 percent under 100 percent	76	29,626	28,443	478	282	28,830	27,908	2,205
No percent computed	234	2,606	-	1,789	686	13,605	9,590	2,955
Gasoline service stations, total	25,205	2,130,179	1,629,690	171,582	5,451	241,722	193,039	8,095
Greater than zero, under 50 percent	749	33,648	13,399	7,059	}			
50 percent under 60 percent	814	62,880	35,552	7,406	313	11,078	4,924	413
60 percent under 70 percent	2,536	226,222	150,284	23,539	220	11,948	7,988	227
70 percent under 75 percent	4,571	388,209	282,562	36,607	542	37,048	27,096	629
75 percent under 80 percent	7,415	674,218	523,641	51,170	736	39,460	30,710	988
80 percent under 85 percent	5,503	489,537	402,010	30,957	1,035	54,882	45,469	2,019
85 percent under 90 percent	2,593	197,304	171,816	10,460	1,115	51,922	45,288	1,356
90 percent under 95 percent	579	44,935	41,194	1,682	747	21,446	19,732	1,219
95 percent under 100 percent	(1)	(1)	(1)	(1)	256	8,358	8,162	605
No percent computed	336	4,283	503	2,526	487	5,580	3,670	639

Footnote at end of table. See text for explanatory statements and "Description of the Sample and Limitations of the Data."

ACTIVE PARTNERSHIPS IN MANUFACTURING AND TRADE

Table 19.—NUMBER OF PARTNERSHIPS, BUSINESS RECEIPTS, COST OF GOODS SOLD, NET PROFIT, AND NET LOSS, BY RATIO OF COST OF GOODS SOLD TO BUSINESS RECEIPTS, FOR SELECTED INDUSTRIES—Continued

Industry, and cost of goods sold to business receipts	Partnerships with net profit				Partnerships without net profit			
	Number of partnerships	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Net profit (Thousand dollars)	Number of partnerships	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Net loss (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
WHOLESALE AND RETAIL TRADE—Continued								
Retail Trade—Continued								
Eating and drinking places, total	37,067	2,068,120	1,052,374	256,383	8,293	280,596	144,027	20,214
Greater than zero, under 50 percent	14,936	1,057,828	439,786	136,060	2,726	144,364	60,440	9,047
50 percent under 60 percent	11,372	506,408	276,927	66,792	1,687	61,956	33,315	5,231
60 percent under 70 percent	6,783	300,917	194,003	35,453	1,951	44,496	28,767	2,937
70 percent under 75 percent	1,704	81,974	59,614	7,159	376	5,218	3,743	426
75 percent under 80 percent	938	53,769	41,462	4,436	279	10,804	8,339	604
80 percent under 85 percent	457	33,582	27,597	2,288	215	3,716	3,072	669
85 percent under 90 percent	148	10,080	8,749	967	313	5,496	4,884	472
90 percent under 95 percent	(1)	(1)	(1)	(1)	235	1,235	1,190	390
95 percent under 100 percent	(1)	(1)	(1)	(1)				
No percent computed	631	19,020	-	3,078	511	3,311	277	438
Building materials, total	4,728	801,160	584,483	61,936	1,113	76,015	60,073	5,898
Greater than zero, under 50 percent	483	28,421	10,452	5,245	(1)	(1)	(1)	(1)
50 percent under 60 percent	549	46,894	26,112	5,041	(1)	(1)	(1)	(1)
60 percent under 70 percent	805	120,272	80,467	11,943	177	8,560	5,576	130
70 percent under 75 percent	1,016	224,705	163,584	17,117	162	19,465	14,220	689
75 percent under 80 percent	1,012	213,349	164,869	14,098	(1)	(1)	(1)	(1)
80 percent under 85 percent	452	103,325	85,113	4,838	231	17,319	14,338	933
85 percent under 90 percent	219	54,708	47,649	2,627	177	10,938	9,806	1,160
90 percent under 95 percent	(1)	(1)	(1)	(1)				
95 percent under 100 percent	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
No percent computed	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Hardware and farm equipment, total	8,874	1,193,124	913,878	89,070	1,908	155,126	123,017	9,175
Greater than zero, under 50 percent	259	9,745	3,619	2,037	(1)	(1)	(1)	(1)
50 percent under 60 percent	530	42,893	24,395	5,380	(1)	(1)	(1)	(1)
60 percent under 70 percent	2,866	257,464	169,998	29,753	362	21,424	14,209	1,006
70 percent under 75 percent	1,690	169,093	122,585	16,352	379	31,037	22,687	1,676
75 percent under 80 percent	1,226	224,087	173,581	14,662	(1)	(1)	(1)	(1)
80 percent under 85 percent	1,153	227,026	187,622	11,335	317	25,126	20,699	1,683
85 percent under 90 percent	844	197,828	172,435	7,499	168	27,133	23,723	855
90 percent under 95 percent	253	61,034	56,166	1,591	216	32,169	29,969	1,547
95 percent under 100 percent	(1)	(1)	(1)	(1)				
No percent computed	(1)	(1)	(1)	(1)	297	8,450	9,399	1,927
Drug and proprietary stores, total	7,655	1,085,545	719,936	126,253	612	38,544	27,252	2,377
Greater than zero, under 50 percent	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
50 percent under 60 percent	1,256	159,611	90,865	25,818	(1)	(1)	(1)	(1)
60 percent under 70 percent	4,200	621,400	404,097	74,396	204	17,830	11,820	566
70 percent under 75 percent	1,272	196,038	142,030	16,864				
75 percent under 80 percent	518	78,046	60,229	5,468	266	15,568	12,188	1,113
80 percent under 85 percent	186	18,228	14,901	1,111				
85 percent under 90 percent	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
90 percent under 95 percent	(1)	(1)	(1)	(1)	-	-	-	-
95 percent under 100 percent	-	-	-	-	-	-	-	-
No percent computed	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Other retail trade, total	30,789	2,504,270	1,703,163	260,888	8,773	290,356	211,772	22,000
Greater than zero, under 50 percent	7,438	364,981	145,096	65,079	1,225	30,067	12,128	2,215
50 percent under 60 percent	4,954	293,468	162,582	38,073	1,142	25,423	13,965	2,470
60 percent under 70 percent	5,424	436,762	286,228	47,518	1,271	58,100	37,396	4,015
70 percent under 75 percent	2,723	259,287	188,596	25,668	518	20,034	14,384	1,284
75 percent under 80 percent	4,284	487,419	378,034	42,974	1,000	44,020	34,288	1,690
80 percent under 85 percent	2,947	373,502	307,259	24,146	788	36,815	30,223	1,786
85 percent under 90 percent	1,339	169,113	147,882	7,737	437	22,884	20,091	1,195
90 percent under 95 percent	595	77,772	71,805	2,601	441	22,713	20,840	1,195
95 percent under 100 percent	89	15,827	15,261	417	283	18,020	17,528	1,188
No percent computed	996	26,139	420	6,675	1,668	12,280	10,929	4,962
Wholesale and Retail Trade Not Allocable								
Total	5,672	1,032,145	769,994	72,836	1,170	93,515	73,790	4,999
Greater than zero, under 50 percent	1,090	49,925	19,132	10,198				
50 percent under 60 percent	500	47,007	25,804	4,665	333	18,548	10,945	1,077
60 percent under 70 percent	1,064	187,081	123,821	17,002				
70 percent under 75 percent	801	153,920	111,743	10,140	150	11,803	8,625	604
75 percent under 80 percent	727	181,594	141,137	11,292				
80 percent under 85 percent	741	201,168	166,688	10,449	188	31,011	25,306	1,404
85 percent under 90 percent	318	116,824	101,860	4,025				
90 percent under 95 percent	115	63,891	58,906	1,465	257	26,192	23,405	1,081
95 percent under 100 percent	37	21,656	20,903	294	(1)	(1)	(1)	(1)
No percent computed	279	9,079	-	3,306	199	2,153	1,806	606

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

NOTE: See text for explanatory statements and "Description of the Sample and Limitations of the Data."
No percent was computed for partnerships with: (a) no business receipts; (b) no cost of goods sold; and (c) cost of goods sold equal to or greater than business receipts.

ACTIVE PARTNERSHIPS IN TRADE

Table 20.—NUMBER OF PARTNERSHIPS, BUSINESS RECEIPTS, PURCHASES PLUS BEGINNING INVENTORY, AND ENDING INVENTORY, BY RATIO OF ENDING INVENTORY TO PURCHASES PLUS BEGINNING INVENTORY, FOR WHOLESALE AND RETAIL TRADE INDUSTRIES

Ending inventory to purchases plus beginning inventory	Partnerships with and without net profit				Partnerships with net profit				Partnerships with and without net profit				Partnerships with net profit			
	Number of partnerships	Business receipts (Thousand dollars)	Purchases plus beginning inventory (Thousand dollars)	Ending inventory (Thousand dollars)	Number of partnerships	Business receipts (Thousand dollars)	Purchases plus beginning inventory (Thousand dollars)	Ending inventory (Thousand dollars)	Number of partnerships	Business receipts (Thousand dollars)	Purchases plus beginning inventory (Thousand dollars)	Ending inventory (Thousand dollars)	Number of partnerships	Business receipts (Thousand dollars)	Purchases plus beginning inventory (Thousand dollars)	Ending inventory (Thousand dollars)
	Wholesale and retail trade															
	Total								Total wholesale trade							
Total	200,811	31,725,268	28,176,804	3,666,509	172,161	29,029,080	25,240,977	3,257,814	23,520	10,235,262	9,763,353	917,752	20,035	9,539,215	8,711,775	840,079
Greater than zero, under 5 percent	53,882	10,010,114	8,558,463	205,322	47,790	9,245,550	7,501,137	189,500	7,037	4,340,239	4,233,844	76,535	6,253	4,035,911	3,567,086	71,313
5 percent under 10 percent	40,903	7,268,346	6,157,911	444,736	36,017	6,723,912	5,684,196	410,385	4,444	2,218,779	1,999,793	145,045	3,906	2,119,444	1,909,284	138,378
10 percent under 15 percent	24,938	4,778,733	4,211,967	521,558	21,761	4,407,761	3,867,029	478,690	3,126	1,517,280	1,405,148	175,140	2,773	1,417,373	1,305,449	163,114
15 percent under 20 percent	17,991	3,111,998	2,766,856	479,734	15,607	2,835,025	2,504,383	434,386	2,490	846,014	781,966	134,543	2,040	784,901	726,482	124,799
20 percent under 25 percent	15,419	2,386,932	2,166,032	486,125	13,215	2,151,584	1,939,716	435,115	2,153	606,807	591,157	132,850	1,879	552,183	536,083	120,447
25 percent under 30 percent	12,416	1,580,009	1,516,763	414,636	10,409	1,425,896	1,358,689	371,193	1,185	333,510	347,071	94,256	914	301,992	315,070	85,482
30 percent under 35 percent	10,036	1,117,168	1,111,702	358,906	8,451	993,251	986,649	318,384	793	167,450	172,909	54,707	685	154,422	158,154	49,937
35 percent under 40 percent	7,351	624,932	663,056	247,972	5,993	539,936	566,875	211,819	581	83,794	90,370	33,876	457	75,594	80,509	30,146
40 percent under 50 percent	8,831	580,609	660,007	289,888	6,786	485,155	544,808	238,856	675	86,096	93,411	41,528	412	67,247	73,735	32,707
50 percent or more	9,044	266,427	364,047	217,632	6,132	221,010	287,495	169,486	1,036	35,293	47,684	29,272	716	30,128	39,923	23,756
	Wholesale trade—Continued															
	Groceries and related products								Electrical goods							
Total	4,138	2,625,444	2,744,139	113,169	3,612	2,410,664	2,152,909	99,329	756	259,033	238,469	38,348	637	240,459	221,720	35,615
Greater than zero, under 5 percent	2,627	1,711,976	1,879,574	25,159	2,332	1,581,030	1,371,243	22,996	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
5 percent under 10 percent	817	572,970	534,481	38,369	707	553,055	516,132	36,895	160	68,712	59,714	4,615	135	65,909	57,764	4,439
10 percent under 15 percent	333	234,999	226,812	27,365	311	192,889	182,853	21,914	117	68,818	64,685	8,289	98	66,736	62,652	8,075
15 percent under 20 percent	164	51,494	51,873	8,831	116	41,239	41,772	7,043	108	37,954	36,084	6,224	95	30,940	29,296	5,018
20 percent under 25 percent	149	46,637	44,914	10,749	100	38,070	36,713	8,826	98	33,166	34,234	7,910	97	30,802	31,738	7,403
25 percent under 30 percent									(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
30 percent under 35 percent	1	1,309	1,340	439	1	1,309	1,340	439								
35 percent under 40 percent	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	141	15,579	15,939	6,527	121	15,157	15,470	6,297
40 percent under 50 percent	3	3,678	2,995	1,360	1	691	706	319								
50 percent or more	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)								
	Hardware, plumbing, heating, and cooling equipment, and supplies								Beer, wine, and distilled alcoholic beverages							
Total	606	225,705	211,038	37,709	565	215,161	200,323	35,231	1,063	534,783	469,763	37,100	899	506,564	446,363	35,735
Greater than zero, under 5 percent	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	543	231,440	193,926	5,716	498	219,347	183,578	5,427
5 percent under 10 percent	46	32,355	27,871	2,260	45	31,604	27,174	2,216	310	157,403	135,985	9,692	271	146,451	126,507	9,018
10 percent under 15 percent	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	135	92,853	85,450	10,447	75	88,832	81,924	10,053
15 percent under 20 percent	142	54,844	51,176	9,050	117	53,700	50,050	8,854	50	25,430	25,349	4,316	30	24,277	25,301	4,308
20 percent under 25 percent	148	60,908	62,305	15,254	136	53,775	55,021	13,366	12	20,826	21,941	4,826	12	20,826	21,941	4,826
25 percent under 30 percent									6	3,536	4,051	1,050	6	3,536	4,051	1,050
30 percent under 35 percent									2	1,764	1,798	587	2	1,764	1,798	587
35 percent under 40 percent	91	10,382	11,463	4,193	89	9,743	10,803	3,981	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
40 percent under 50 percent									-	-	-	-	-	-	-	-
50 percent or more	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Dry goods and apparel								Drugs, chemicals, and allied products							
Total	982	503,160	473,167	67,418	829	473,095	443,555	61,697	360	134,332	121,424	15,314	326	129,947	117,163	14,545
Greater than zero, under 5 percent	112	53,597	47,604	1,327	70	47,595	41,809	1,192	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
5 percent under 10 percent	185	119,137	105,806	8,135	174	115,245	102,369	7,842	23	24,395	23,112	2,023	23	24,395	23,112	2,023
10 percent under 15 percent	167	140,131	131,447	16,416	161	138,042	129,483	16,184	90	46,544	42,784	5,293	90	46,544	42,784	5,293
15 percent under 20 percent	146	95,315	92,502	16,165	146	95,315	92,502	16,165	86	32,631	29,851	4,843	81	30,369	27,584	4,468
20 percent under 25 percent	194	75,965	75,923	17,925	167	64,171	63,861	15,130								
25 percent under 30 percent																
30 percent under 35 percent	48	9,833	10,475	3,388	(1)	(1)	(1)	(1)	78	11,564	9,112	2,673	53	10,878	8,307	2,300
35 percent under 40 percent	22	1,228	1,373	517	2	1,127	1,215	456								
40 percent under 50 percent	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)								
50 percent or more	(1)	(1)	(1)	(1)	-	-	-	-					-	-	-	-

Footnote at end of table. See text for explanatory statements and "Description of the Sample and Limitations of the Data."

Table 20.—NUMBER OF PARTNERSHIPS, BUSINESS RECEIPTS, PURCHASES PLUS BEGINNING INVENTORY, AND ENDING INVENTORY, BY RATIO OF ENDING INVENTORY TO PURCHASES PLUS BEGINNING INVENTORY, FOR WHOLESALE AND RETAIL TRADE INDUSTRIES—Continued

Ending inventory to purchases plus beginning inventory	Partnerships with and without net profit				Partnerships with net profit				Partnerships with and without net profit				Partnerships with net profit			
	Number of partnerships	Business receipts (Thousand dollars)	Purchases plus beginning inventory (Thousand dollars)	Ending inventory (Thousand dollars)	Number of partnerships	Business receipts (Thousand dollars)	Purchases plus beginning inventory (Thousand dollars)	Ending inventory (Thousand dollars)	Number of partnerships	Business receipts (Thousand dollars)	Purchases plus beginning inventory (Thousand dollars)	Ending inventory (Thousand dollars)	Number of partnerships	Business receipts (Thousand dollars)	Purchases plus beginning inventory (Thousand dollars)	Ending inventory (Thousand dollars)
	Wholesale and retail trade—Continued															
	Wholesale trade—Continued															
	Lumber and construction materials								Machinery, equipment, and supplies							
Total	608	266,575	239,518	28,472	535	249,533	223,315	27,180	1,573	457,094	399,030	67,026	1,357	422,090	366,141	59,587
Greater than zero, under 5 percent	114	85,731	76,032	1,336	110	75,714	66,462	1,327	169	41,046	30,733	886	169	41,046	30,733	886
5 percent under 10 percent	139	63,913	55,898	4,315	136	61,555	53,760	4,146	246	83,778	67,925	5,371	244	82,388	66,523	5,233
10 percent under 15 percent	97	32,689	27,868	3,479	92	31,601	26,768	3,335	291	109,094	93,168	11,855	246	103,081	88,824	11,312
15 percent under 20 percent	47	34,238	30,580	5,140	28	33,487	29,895	5,016	291	90,618	78,699	13,457	203	75,899	66,287	11,274
20 percent under 25 percent	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	238	62,482	58,390	12,969	207	58,465	54,093	11,965
25 percent under 30 percent	17	10,309	10,483	2,814	17	10,309	10,483	2,814	115	36,633	37,814	10,159	148	40,254	38,841	10,655
30 percent under 35 percent	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)				
35 percent under 40 percent	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)								
40 percent under 50 percent	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	164	23,610	23,549	9,482	140	20,957	20,840	8,262
50 percent or more	(1)	(1)	(1)	(1)	-	-	-	-								
	Motor vehicles and automotive equipment								Farm products—raw materials							
Total	1,803	344,061	305,449	62,109	1,481	324,433	285,214	56,188	1,424	1,709,092	1,740,373	155,837	1,193	1,587,120	1,621,832	146,892
Greater than zero, under 5 percent	59	19,239	16,443	399	33	15,875	13,960	316	602	881,048	845,943	12,028	525	805,683	774,458	10,885
5 percent under 10 percent	146	30,785	24,529	1,955	(1)	(1)	(1)	(1)	306	312,637	310,457	22,275	259	301,167	299,166	21,522
10 percent under 15 percent	258	74,038	60,632	7,830	197	71,236	58,147	7,489	161	228,335	244,471	31,904	133	214,512	229,713	30,242
15 percent under 20 percent	232	63,398	55,118	9,690	193	62,301	53,922	9,502	56	71,284	79,802	13,575	35	67,686	76,354	12,920
20 percent under 25 percent	506	80,398	71,893	16,117	427	76,375	68,335	15,364	55	74,979	88,083	19,953	46	63,090	76,316	17,301
25 percent under 30 percent	163	31,234	29,303	7,942	(1)	(1)	(1)	(1)	59	69,161	86,126	23,899	33	66,603	83,518	23,199
30 percent under 35 percent	169	25,647	25,011	8,165	150	24,866	24,484	7,985	51	39,500	47,494	14,662	50	38,592	46,240	14,264
35 percent under 40 percent									11	10,168	11,344	4,220	10	9,276	10,495	3,904
40 percent under 50 percent	270	19,322	22,520	10,011	211	13,940	14,956	6,288	18	13,098	14,500	6,394	17	12,552	14,004	6,155
50 percent or more									(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
	Wholesale trade—Continued								Retail trade							
	Other wholesalers								Total							
Total	10,207	3,175,983	2,820,983	295,250	8,601	2,980,149	2,633,240	268,080	172,549	20,460,698	17,530,403	2,635,005	148,068	18,541,727	15,717,873	2,312,673
Greater than zero, under 5 percent	2,609	1,273,356	1,112,338	28,805	2,338	1,210,859	1,056,458	27,475	45,879	5,359,556	4,069,238	122,805	40,737	4,930,473	3,704,932	112,791
5 percent under 10 percent	2,066	752,694	654,015	46,035	1,785	707,266	612,507	43,109	35,613	4,826,285	3,972,151	285,807	31,364	4,394,372	3,599,955	258,808
10 percent under 15 percent	1,350	428,732	373,640	45,426	1,244	403,730	349,058	42,519	21,205	3,116,939	2,686,031	331,423	18,468	2,854,162	2,446,959	301,355
15 percent under 20 percent	1,168	288,808	250,932	43,252	996	269,688	233,519	40,231	14,995	2,138,931	1,873,953	325,996	13,109	1,940,337	1,683,235	293,110
20 percent under 25 percent	880	185,730	169,871	38,215	769	173,940	158,193	35,530	12,642	1,680,360	1,489,195	334,121	10,791	1,504,090	1,322,255	296,450
25 percent under 30 percent	541	106,938	103,121	27,801	405	94,100	90,453	24,376	10,850	1,187,043	1,112,530	304,662	9,117	1,066,258	988,403	270,529
30 percent under 35 percent	319	55,653	53,493	16,884	260	52,047	49,006	15,454	9,026	912,335	902,417	292,609	7,574	804,191	794,992	257,783
35 percent under 40 percent	260	25,747	28,667	10,799	201	23,572	25,762	9,726	6,611	525,221	556,874	208,143	5,417	449,172	470,868	175,832
40 percent under 50 percent	311	38,931	47,402	21,171	115	27,152	34,475	15,549	7,935	487,100	557,862	244,639	6,212	410,852	462,920	202,702
50 percent or more	703	19,394	27,504	16,862	488	17,795	23,809	14,111	7,793	226,928	310,152	184,800	5,279	187,820	243,354	143,313
	Retail trade—Continued															
	Total food								Grocery stores, meat, fish, fruit, and vegetable markets							
Total	29,950	4,923,232	4,243,975	258,997	26,997	4,576,780	3,933,598	237,457	26,439	4,674,623	4,103,037	249,655	23,874	4,349,251	3,804,739	228,959
Greater than zero, under 5 percent	10,887	2,269,578	1,893,738	62,510	10,008	2,148,517	1,790,494	59,005	9,126	2,135,544	1,819,622	60,412	8,449	2,027,329	1,724,211	57,222
5 percent under 10 percent	12,310	2,109,925	1,850,257	126,087	11,283	1,937,818	1,694,746	115,563	11,334	2,041,958	1,812,272	123,455	10,390	1,874,424	1,659,372	113,105
10 percent under 15 percent	4,119	416,369	374,943	44,302	3,607	378,459	339,547	40,232	3,685	382,494	354,550	41,633	3,197	346,768	319,702	37,628
15 percent under 20 percent	1,247	83,787	81,278	13,841	1,065	74,636	71,604	12,258	1,143	78,166	76,865	13,124	961	69,015	67,191	11,541
20 percent under 25 percent	383	18,615	18,177	3,965	324	17,504	17,062	3,706	344	17,719	17,499	3,823	285	16,608	16,384	3,564
25 percent under 30 percent	431	11,704	12,262	3,269	274	7,625	8,175	2,185	333	9,692	10,845	2,899	235	7,081	7,830	2,095
30 percent under 35 percent	220	7,581	8,739	2,833	162	6,850	7,789	2,514	200	6,139	7,126	2,299	(1)	(1)	(1)	(1)
35 percent under 40 percent																
40 percent under 50 percent	353	5,673	4,581	2,190	274	5,371	4,181	1,994	274	2,911	4,258	2,010	215	2,618	3,873	1,824
50 percent or more																

Footnote at end of table. See text for explanatory statements and "Description of the Sample and Limitations of the Data."

ACTIVE PARTNERSHIPS IN TRADE

Table 20.—NUMBER OF PARTNERSHIPS, BUSINESS RECEIPTS, PURCHASES PLUS BEGINNING INVENTORY, AND ENDING INVENTORY, BY RATIO OF ENDING INVENTORY TO PURCHASES PLUS BEGINNING INVENTORY, FOR WHOLESALE AND RETAIL TRADE INDUSTRIES—Continued

Ending inventory to purchases plus beginning inventory	Partnerships with and without net profit				Partnerships with net profit				Partnerships with and without net profit				Partnerships with net profit			
	Number of partnerships	Business receipts (Thousand dollars)	Purchases plus beginning inventory (Thousand dollars)	Ending inventory (Thousand dollars)	Number of partnerships	Business receipts (Thousand dollars)	Purchases plus beginning inventory (Thousand dollars)	Ending inventory (Thousand dollars)	Number of partnerships	Business receipts (Thousand dollars)	Purchases plus beginning inventory (Thousand dollars)	Ending inventory (Thousand dollars)	Number of partnerships	Business receipts (Thousand dollars)	Purchases plus beginning inventory (Thousand dollars)	Ending inventory (Thousand dollars)
	Wholesale and retail trade—Continued															
	Retail trade—Continued															
	Bakeries								Other food stores							
Total	1,895	146,798	66,275	4,351	1,673	130,917	58,101	3,876	1,616	101,811	74,063	4,991	1,450	96,612	70,758	4,622
Greater than zero, under 5 percent	950	71,465	32,317	1,079	831	61,202	26,237	829	811	62,569	41,799	1,019	728	59,986	40,046	954
5 percent under 10 percent	594	49,456	23,632	1,685	516	46,632	22,293	1,588	382	18,511	14,353	947	377	16,762	13,081	870
10 percent under 15 percent	228	20,325	8,666	1,138	223	18,214	8,192	1,083	206	13,550	11,727	1,531	187	13,477	11,653	1,521
15 percent under 20 percent	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
20 percent under 25 percent	-	-	-	-	-	-	-	-	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
25 percent under 30 percent	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	-	-	-	-
30 percent under 35 percent	-	-	-	-	-	-	-	-	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
35 percent under 40 percent	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
40 percent under 50 percent	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	-	-	-	-	-	-	-	-
50 percent or more	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	-	-	-	-
	General merchandise								Apparel and accessories							
Total	9,010	1,103,393	1,023,685	225,012	7,596	993,633	912,751	196,713	12,967	1,344,535	1,230,692	348,444	10,966	1,229,701	1,109,601	309,061
Greater than zero, under 5 percent	392	48,426	37,742	1,305	308	41,044	32,229	1,117	204	17,158	12,812	383	198	14,208	10,000	283
5 percent under 10 percent	1,074	163,248	132,340	10,125	936	147,930	118,253	9,001	634	84,687	63,274	5,108	570	79,890	58,745	4,689
10 percent under 15 percent	1,077	207,971	181,521	22,865	1,010	192,204	168,121	21,192	1,104	135,759	105,422	13,247	984	130,172	99,676	12,485
15 percent under 20 percent	1,187	172,310	154,442	27,047	1,024	157,300	139,852	24,360	1,123	164,264	130,592	22,936	1,078	160,195	126,752	22,252
20 percent under 25 percent	1,120	170,757	156,281	35,147	1,000	158,650	143,969	32,234	1,979	240,971	204,756	46,725	1,728	218,569	184,529	42,037
25 percent under 30 percent	966	114,745	110,452	30,152	904	111,698	107,304	29,319	1,498	188,388	168,336	46,339	1,276	169,469	149,947	41,342
30 percent under 35 percent	839	91,518	91,862	29,653	671	75,065	75,066	24,216	1,842	216,810	208,797	67,727	1,540	194,956	187,315	60,771
35 percent under 40 percent	580	59,035	64,024	23,748	432	45,955	49,392	18,273	1,666	143,403	150,088	56,159	1,405	128,340	133,783	49,958
40 percent under 50 percent	1,070	59,544	72,078	31,564	831	49,454	58,754	25,668	1,776	116,472	131,897	58,047	1,439	104,710	117,744	51,737
50 percent or more	705	15,839	22,943	13,406	480	14,333	19,811	11,333	1,141	36,623	54,718	31,773	748	29,192	41,110	23,507
	Furniture, home furnishings, and equipment								Automotive dealers							
Total	10,801	1,207,530	1,015,383	244,793	8,948	1,084,836	900,168	210,981	10,728	2,744,431	2,583,616	370,070	8,586	2,348,281	2,187,943	303,401
Greater than zero, under 5 percent	309	27,453	19,046	571	246	24,051	16,912	525	618	141,828	122,295	3,881	462	116,078	99,461	3,227
5 percent under 10 percent	859	86,283	57,860	4,694	761	79,952	52,941	4,294	1,777	696,580	631,570	49,748	1,490	613,568	554,745	43,668
10 percent under 15 percent	1,267	174,997	132,568	16,377	1,056	156,948	117,434	14,416	2,491	997,794	939,902	116,332	2,191	895,041	838,479	103,385
15 percent under 20 percent	1,661	234,389	185,934	32,665	1,579	229,355	181,057	31,768	2,079	509,283	487,671	84,117	1,701	421,392	399,844	69,161
20 percent under 25 percent	1,696	238,684	196,207	43,870	1,477	219,582	179,626	40,155	1,232	198,843	188,476	41,886	900	149,507	138,645	30,845
25 percent under 30 percent	1,535	189,815	165,642	45,085	1,336	169,321	146,809	39,902	814	94,286	94,435	25,974	582	71,015	68,730	18,943
30 percent under 35 percent	1,156	118,905	109,871	35,550	904	91,496	84,597	27,346	495	44,081	46,621	15,398	456	38,294	41,097	13,610
35 percent under 40 percent	779	68,612	67,900	25,135	681	60,285	59,860	22,164	368	25,198	28,237	10,480	250	16,812	17,934	6,582
40 percent under 50 percent	677	42,398	44,496	19,283	497	32,771	33,760	14,619	397	21,407	26,601	11,426	260	16,398	19,916	8,559
50 percent or more	862	25,994	35,859	21,563	411	21,075	27,172	15,792	457	15,131	17,808	10,828	294	10,176	9,092	5,421
	Gasoline service stations								Eating and drinking places							
Total	23,443	2,050,146	1,650,579	91,404	20,033	1,855,055	1,483,207	79,553	29,311	1,837,124	1,025,282	56,054	25,417	1,647,221	881,953	49,600
Greater than zero, under 5 percent	12,658	1,299,216	1,034,472	29,710	11,239	1,193,613	947,855	27,130	17,060	1,128,910	622,414	14,859	15,119	1,014,108	521,679	13,216
5 percent under 10 percent	6,603	515,657	412,670	27,865	5,590	460,190	365,138	24,692	7,355	464,514	249,750	17,845	6,281	418,790	224,645	16,031
10 percent under 15 percent	2,000	134,078	112,152	13,475	1,570	117,091	96,737	11,542	2,900	160,533	98,186	11,633	2,493	146,387	90,422	10,750
15 percent under 20 percent	959	57,806	52,726	9,124	803	51,707	46,435	8,040	964	52,851	33,591	5,848	808	42,700	28,870	4,641
20 percent under 25 percent	372	15,457	14,975	3,327	255	10,648	10,233	2,273	383	19,893	13,537	3,051	281	16,728	12,016	2,711
25 percent under 30 percent	420	14,651	13,636	3,643	283	9,930	8,732	2,357	234	4,996	3,699	1,003	200	5,969	3,737	1,030
30 percent under 35 percent	235	5,392	5,791	1,927	293	11,876	8,077	3,519	181	2,796	1,248	426				
35 percent under 40 percent																
40 percent under 50 percent	196	7,889	4,157	2,333					234	2,631	2,857	1,389	235	2,539	2,584	1,221
50 percent or more																

Footnote at end of table. See text for explanatory statements and "Description of the Sample and Limitations of the Data."

Table 20.—NUMBER OF PARTNERSHIPS, BUSINESS RECEIPTS, PURCHASES PLUS BEGINNING INVENTORY, AND ENDING INVENTORY, BY RATIO OF ENDING INVENTORY TO PURCHASES PLUS BEGINNING INVENTORY, FOR WHOLESALE AND RETAIL TRADE INDUSTRIES—Continued

Ending inventory to purchases plus beginning inventory	Partnerships with and without net profit				Partnerships with net profit				Partnerships with and without net profit				Partnerships with net profit			
	Number of partnerships	Business receipts (Thousand dollars)	Purchases plus beginning inventory (Thousand dollars)	Ending inventory (Thousand dollars)	Number of partnerships	Business receipts (Thousand dollars)	Purchases plus beginning inventory (Thousand dollars)	Ending inventory (Thousand dollars)	Number of partnerships	Business receipts (Thousand dollars)	Purchases plus beginning inventory (Thousand dollars)	Ending inventory (Thousand dollars)	Number of partnerships	Business receipts (Thousand dollars)	Purchases plus beginning inventory (Thousand dollars)	Ending inventory (Thousand dollars)
	Wholesale and retail trade—Continued															
	Retail trade—Continued															
	Building materials								Hardware and farm equipment							
Total	4,620	803,940	723,069	150,302	3,921	738,575	660,870	136,979	9,320	1,239,670	1,307,187	366,510	7,966	1,105,477	1,155,296	321,488
Greater than zero, under 5 percent	208	43,387	33,207	1,065	162	33,465	25,283	771	192	25,328	21,675	731	(1)	(1)	(1)	(1)
5 percent under 10 percent	372	93,033	73,373	5,962	294	84,896	67,070	5,467	313	78,336	67,912	5,380	301	74,641	63,993	5,011
10 percent under 15 percent	709	153,452	129,055	16,221	664	149,509	125,287	15,725	537	99,275	91,177	11,333	466	91,440	83,974	10,380
15 percent under 20 percent	871	165,288	140,127	24,320	776	151,759	128,331	22,275	744	174,232	169,277	30,027	621	156,947	151,304	26,856
20 percent under 25 percent	479	120,520	111,758	25,318	410	110,605	101,930	23,122	1,156	195,237	192,822	42,927	1,022	174,235	170,785	37,894
25 percent under 30 percent	616	103,268	102,313	28,126	512	93,487	92,474	25,313	1,490	215,973	224,254	61,887	1,286	196,423	201,440	55,563
30 percent under 35 percent	582	70,740	71,898	23,445	498	64,999	65,344	21,260	1,563	190,363	207,726	67,216	1,429	176,047	191,740	62,081
35 percent under 40 percent	258	21,680	24,525	9,205	199	19,087	21,185	7,953	1,177	119,959	139,358	52,374	967	98,675	113,990	42,832
40 percent under 50 percent	325	27,601	28,652	11,904	284	27,092	28,051	11,633	1,268	102,717	129,724	56,465	1,013	81,944	103,101	44,806
50 percent or more	200	4,971	8,161	4,736	(1)	(1)	(1)	(1)	880	38,250	63,262	38,170	723	35,374	58,547	35,513
	Sporting goods stores and bicycle shops								Fuel and ice dealers							
Total	1,098	70,942	70,696	21,458	776	56,798	56,720	16,977	1,519	188,028	137,839	11,096	1,318	180,106	130,416	9,515
Greater than zero, under 5 percent					-	-	-	-	644	102,181	71,322	1,483	599	99,048	68,822	1,437
5 percent under 10 percent	207	12,236	10,961	1,661					292	40,024	29,646	2,070	253	39,463	29,136	2,035
10 percent under 15 percent					148	11,270	10,148	1,607	201	21,628	15,945	1,823	181	21,456	15,836	1,809
15 percent under 20 percent									(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
20 percent under 25 percent	(1)	(1)	(1)	(1)	232	22,165	20,474	5,131								
25 percent under 30 percent	200	12,993	12,087	3,325					279	17,340	14,581	4,075	221	13,522	11,081	3,217
30 percent under 35 percent	151	14,407	14,016	4,543	200	18,362	18,904	6,555								
35 percent under 40 percent	152	12,281	12,835	4,701												
40 percent under 50 percent	(1)	(1)	(1)	(1)	196	5,001	7,194	3,684	-	-	-	-	-	-	-	-
50 percent or more	195	1,872	3,221	1,930					(1)	(1)	(1)	(1)	-	-	-	-
	Antique and secondhand stores								Drug and proprietary stores							
Total	1,699	69,105	55,420	17,781	1,382	64,110	51,007	16,151	7,820	1,081,363	903,271	188,957	7,336	1,044,773	868,592	180,134
Greater than zero, under 5 percent	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
5 percent under 10 percent	177	6,811	4,028	336	177	6,811	4,028	336	348	67,498	49,454	4,122	329	66,604	48,645	4,070
10 percent under 15 percent	181	9,034	7,454	964	(1)	(1)	(1)	(1)	1,222	223,102	175,287	22,571	1,139	213,791	167,293	21,436
15 percent under 20 percent	94	7,602	4,253	750	89	6,396	3,637	642	1,798	282,854	228,291	39,885	1,712	276,470	222,631	38,890
20 percent under 25 percent									1,840	263,170	219,699	49,217	1,756	254,863	212,456	47,566
25 percent under 30 percent	279	13,856	9,583	2,490	259	13,643	9,464	2,460	1,124	132,749	117,410	31,556	1,079	127,062	112,282	30,150
30 percent under 35 percent									642	64,195	60,188	19,425	637	63,152	59,211	19,122
35 percent under 40 percent	239	10,915	9,441	3,198	220	10,704	9,347	3,164	269	20,324	20,563	7,730	249	19,544	19,776	7,443
40 percent under 50 percent	234	8,073	7,916	3,610	(1)	(1)	(1)	(1)	298	14,831	17,935	8,303	200	11,550	13,451	6,217
50 percent or more	431	9,142	10,137	6,340	314	8,649	9,357	5,821	200	7,491	10,386	5,980	(1)	(1)	(1)	(1)
	Liquor stores								News dealers and stands; cigar stores and stands							
Total	4,659	567,965	517,464	69,695	4,062	531,847	483,602	64,711	798	74,678	66,480	7,313	739	72,928	64,942	6,910
Greater than zero, under 5 percent	347	29,422	23,987	931	269	27,558	22,747	897	260	16,851	14,048	286	240	16,636	13,862	281
5 percent under 10 percent	1,204	171,737	149,762	11,423	1,068	162,575	142,087	10,820	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
10 percent under 15 percent	1,582	197,372	175,876	21,936	1,464	186,901	166,351	20,735	167	22,689	19,934	2,369	148	22,286	19,645	2,336
15 percent under 20 percent	821	105,671	98,796	16,882	699	96,447	89,288	15,334	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
20 percent under 25 percent	362	40,015	40,930	9,209	318	37,060	37,944	8,554	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
25 percent under 30 percent									(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
30 percent under 35 percent	225	19,420	21,464	6,129	166	17,290	18,978	5,379	(1)	(1)	(1)	(1)	-	-	-	-
35 percent under 40 percent	(1)	(1)	(1)	(1)	-	-	-	-	-	-	-	-	-	-	-	-
40 percent under 50 percent	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	-	-	-	-	-	-	-	-
50 percent or more	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	-	-	-	-	-	-	-	-

Footnote at end of table. See text for explanatory statements and "Description of the Sample and Limitations of the Data."

ACTIVE PARTNERSHIPS IN TRADE

Table 20.—NUMBER OF PARTNERSHIPS, BUSINESS RECEIPTS, PURCHASES PLUS BEGINNING INVENTORY, AND ENDING INVENTORY, BY RATIO OF ENDING INVENTORY TO PURCHASES PLUS BEGINNING INVENTORY, FOR WHOLESALE AND RETAIL TRADE INDUSTRIES—Continued

Ending inventory to purchases plus beginning inventory	Partnerships with and without net profit				Partnerships with net profit				Partnerships with and without net profit				Partnerships with net profit			
	Number of partnerships	Business receipts (Thousand dollars)	Purchases plus beginning inventory (Thousand dollars)	Ending inventory (Thousand dollars)	Number of partnerships	Business receipts (Thousand dollars)	Purchases plus beginning inventory (Thousand dollars)	Ending inventory (Thousand dollars)	Number of partnerships	Business receipts (Thousand dollars)	Purchases plus beginning inventory (Thousand dollars)	Ending inventory (Thousand dollars)	Number of partnerships	Business receipts (Thousand dollars)	Purchases plus beginning inventory (Thousand dollars)	Ending inventory (Thousand dollars)
	Wholesale and retail trade—Continued															
	Retail trade—Continued															
	Florists								Jewelry stores							
Total	1,923	86,052	45,173	5,058	1,527	77,178	39,528	4,207	2,446	153,157	148,098	64,575	2,086	126,884	119,335	50,927
Greater than zero, under 5 percent	596	29,031	14,423	447	498	27,466	13,529	419					(1)	(1)	(1)	(1)
5 percent under 10 percent	436	21,089	11,100	837	392	19,699	10,111	758	122	9,920	6,621	748	(1)	(1)	(1)	(1)
10 percent under 15 percent	397	19,902	10,100	1,167	319	17,100	8,392	949					(1)	(1)	(1)	(1)
15 percent under 20 percent	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	66	5,554	4,481	774	47	4,278	3,544	602
20 percent under 25 percent																
25 percent under 30 percent	293	10,148	5,806	1,462	196	8,388	4,717	1,193	302	29,688	24,113	6,921	242	24,590	20,515	5,972
30 percent under 35 percent																
35 percent under 40 percent	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	272	17,476	14,382	5,463	252	16,353	13,294	5,032
40 percent under 50 percent	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	631	48,500	45,895	20,356	571	43,065	39,662	17,478
50 percent or more	(1)	(1)	(1)	(1)	-	-	-	-	1,053	42,019	52,606	30,313	872	31,374	37,621	21,351
	Retail trade—Continued															
	Other retail trade								Wholesale and retail trade not allocable							
Total	10,437	915,407	782,494	137,486	8,412	807,544	678,344	117,908	4,742	1,029,308	883,048	113,752	4,058	948,138	811,329	105,062
Greater than zero, under 5 percent	1,302	170,292	140,205	4,344	1,069	145,186	118,383	3,653	966	310,319	255,381	5,982	800	279,166	229,119	5,396
5 percent under 10 percent	1,671	206,408	171,611	12,976	1,451	181,090	148,128	11,144	846	223,282	185,967	13,884	747	210,076	174,957	13,199
10 percent under 15 percent	1,158	132,498	108,392	13,752	1,020	120,317	97,332	12,389	607	144,514	120,788	14,995	520	136,226	114,621	14,221
15 percent under 20 percent	997	98,313	81,041	14,065	781	87,391	71,561	12,473	506	127,053	110,937	19,195	458	109,787	94,666	16,477
20 percent under 25 percent	1,014	117,981	99,049	22,132	813	104,401	86,732	19,390	624	99,765	85,680	19,154	545	95,311	81,378	18,218
25 percent under 30 percent	875	55,240	45,980	12,718	718	48,600	39,026	10,727	381	59,456	57,162	15,718	378	57,646	55,216	15,182
30 percent under 35 percent	783	54,096	47,706	15,335	666	51,157	44,785	14,375	217	37,383	36,376	11,590	192	34,638	33,503	10,664
35 percent under 40 percent	713	30,611	29,311	11,010	537	28,108	26,558	10,005	159	15,917	15,812	5,953	(1)	(1)	(1)	(1)
40 percent under 50 percent	764	31,966	34,977	15,667	647	26,630	28,288	12,748	221	7,413	8,734	3,721	162	7,056	8,153	3,447
50 percent or more	1,160	18,002	24,222	15,487	710	14,664	17,551	11,004	215	4,206	6,211	3,560	(1)	(1)	(1)	(1)

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

ACTIVE PARTNERSHIPS

Table 21.—NUMBER OF PARTNERSHIPS AND SELECTED INCOME AND DEDUCTION ITEMS, BY STATE AND INDUSTRIAL DIVISION

State and industrial division	Partnerships with and without net profit											Number of partnerships with net profit
	Number of partnerships	Business receipts (Thousand dollars)	Interest received (Thousand dollars)	Rent received (Thousand dollars)	Net gain, sales other than capital assets (Thousand dollars)	Cost of goods sold (Thousand dollars)	Salaries and wages (Thousand dollars)	Payments to partners (Thousand dollars)	Taxes (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
UNITED STATES												
All industrial divisions	939,063	73,438,680	391,765	249,620	20,640	44,555,583	6,147,650	1,080,673	1,481,085	2,180,143	8,704,317	728,129
Agriculture, forestry, and fisheries	136,465	4,609,557	13,528	26,391	4,082	2,197,484	245,283	41,503	121,679	345,323	610,186	103,754
Mining	15,859	980,723	1,888	5,617	1,249	562,980	21,634	11,125	27,588	99,252	[2]8,219	8,863
Construction	62,196	7,426,729	6,803	19,192	1,162	5,763,036	93,192	94,469	94,341	165,211	689,769	51,818
Manufacturing	44,568	6,865,466	4,047	12,672	318	5,033,687	156,325	101,088	115,203	151,592	568,613	35,006
Transportation, communication, and sanitary services	18,104	1,167,082	708	3,123	386	666,697	18,009	23,200	40,115	74,569	146,797	14,495
Wholesale and retail trade	277,266	37,364,490	32,268	86,113	2,263	28,585,058	2,664,499	388,058	456,429	393,896	2,226,060	226,654
Wholesale trade	41,999	12,849,233	6,511	19,302	416	10,594,259	671,549	88,842	110,748	93,388	604,525	34,744
Retail trade	228,438	23,387,024	24,973	63,073	1,809	17,145,442	1,904,702	286,839	325,708	286,357	1,553,201	186,248
Wholesale and retail trade not allocable	6,829	1,128,233	784	3,738	38	845,357	88,248	12,377	19,973	14,151	68,334	5,662
Finance, insurance, and real estate	208,151	4,927,137	323,097	56,188	10,556	219,296	885,527	142,032	432,477	584,002	1,121,186	144,132
Services	171,351	10,000,736	9,233	40,005	602	1,494,983	2,052,380	277,130	191,692	363,926	3,319,699	139,990
Nature of business not allocable	5,103	96,760	193	319	22	32,362	10,801	2,068	1,561	2,372	30,226	3,417
ALABAMA												
All industrial divisions	11,503	1,101,041	2,355	4,628	100	752,977	75,543	10,604	14,637	25,226	110,501	9,246
Agriculture, forestry, and fisheries	1,676	85,970	646	394	2	48,932	5,870	691	794	4,993	7,732	1,143
Mining	52	13,672	-	-	-	7,760	24	24	140	1,133	2,097	(1)
Construction	582	82,803	56	295	70	68,203	1,165	424	978	1,872	6,135	509
Manufacturing	629	122,987	81	172	-	95,271	1,424	953	1,399	3,349	7,991	440
Wholesale and retail trade	4,442	636,944	817	2,576	10	502,179	42,719	5,844	8,657	6,919	32,836	3,687
Wholesale trade	586	222,429	60	926	1	188,260	9,061	924	3,564	2,056	7,717	461
Retail trade	3,758	384,903	681	1,360	9	291,030	31,859	4,749	3,426	4,567	23,666	3,168
Wholesale and retail trade not allocable	(1)	(1)	(1)	(1)	-	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Finance, insurance, and real estate	1,746	21,345	572	119	18	1,343	2,195	717	697	1,574	8,111	1,328
Services	2,174	111,933	175	1,071	-	14,369	21,952	1,845	1,760	4,611	40,475	1,909
ALASKA												
All industrial divisions	1,352	85,865	327	257	-	52,091	4,509	741	1,873	3,847	9,731	825
Agriculture, forestry, and fisheries	171	1,515	-	-	-	211	-	-	27	225	522	133
Transportation, communication, and sanitary services	77	6,656	-	-	-	3,936	-	2	3 39	399	449	(1)
Wholesale and retail trade	433	45,975	14	220	-	30,699	3,480	571	698	1,097	3,761	259
Wholesale trade	(1)	(1)	(1)	(1)	-	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Retail trade	386	39,434	7	178	-	25,711	2,972	569	642	943	3,565	233
Wholesale and retail trade not allocable	(1)	(1)	-	-	-	(1)	(1)	-	(1)	(1)	(1)	(1)
Finance, insurance, and real estate	323	3,761	313	-	-	-	92	-	354	896	1,068	171
Nature of business not allocable	-	-	-	-	-	-	-	-	-	-	-	-
ARIZONA												
All industrial divisions	6,922	564,885	2,894	3,608	127	323,883	47,165	6,361	10,074	20,278	50,560	4,594
Agriculture, forestry, and fisheries	935	86,763	245	382	-	34,752	4,289	836	1,625	5,643	7,753	538
Construction	339	82,583	17	19	-	74,209	336	928	886	846	1,891	179
Manufacturing	283	26,960	10	100	-	19,920	104	302	539	892	2,255	166
Transportation, communication, and sanitary services	136	9,680	-	602	-	7,490	93	140	181	545	1,109	(1)
Wholesale and retail trade	1,720	236,172	92	512	127	169,081	20,991	1,901	3,167	2,961	13,249	1,350
Wholesale trade	241	60,715	9	131	-	41,470	4,799	585	482	608	2,462	229
Retail trade	1,437	165,734	81	359	127	120,710	15,007	1,247	2,572	2,152	10,191	1,079
Wholesale and retail trade not allocable	(1)	(1)	(1)	(1)	-	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Finance, insurance, and real estate	1,829	21,345	2,501	315	-	-	4,077	849	1,394	3,623	[2]1,565	1,057
Services	1,660	99,992	29	1,678	-	17,812	17,245	1,375	2,260	5,656	25,582	1,186
Nature of business not allocable	-	-	-	-	-	-	-	-	-	-	-	-
ARKANSAS												
All industrial divisions	8,477	742,386	2,012	1,867	117	518,124	49,047	11,131	10,771	19,959	62,294	6,731
Agriculture, forestry, and fisheries	1,690	85,617	417	748	-	44,282	5,559	240	991	5,933	12,336	1,318
Construction	247	34,119	8	2	42	27,016	130	229	413	912	3,013	225
Manufacturing	355	75,819	20	42	-	59,139	2,267	511	1,089	2,145	2,955	285
Transportation, communication, and sanitary services	223	7,338	-	293	-	4,195	77	284	309	579	848	(1)
Wholesale and retail trade	3,113	448,877	375	488	4	364,380	27,193	5,860	5,192	4,356	17,172	2,390
Wholesale trade	295	124,852	20	74	2	111,974	4,317	370	1,127	824	2,375	233
Retail trade	2,756	303,035	344	347	2	235,242	21,556	5,213	3,686	3,273	14,270	2,096
Wholesale and retail trade not allocable	(1)	(1)	(1)	(1)	-	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Finance, insurance, and real estate	1,411	20,319	1,189	139	71	3,026	2,236	1,621	953	2,217	9,071	1,162
Services	1,316	59,038	3	155	-	10,166	11,403	2,166	1,124	2,891	15,542	1,101
Nature of business not allocable	-	-	-	-	-	-	-	-	-	-	-	-
CALIFORNIA												
All industrial divisions	108,600	10,142,509	60,361	49,198	2,622	5,939,686	885,073	141,383	220,294	359,649	1,056,743	75,789
Agriculture, forestry, and fisheries	12,917	964,510	3,223	7,516	570	417,545	82,442	11,694	28,277	62,189	79,248	8,183
Mining	1,257	73,721	100	473	174	37,844	3,124	499	2,607	7,863	[2]6,444	448
Construction	6,428	1,334,399	2,228	4,482	432	1,103,412	12,546	9,610	14,704	27,073	77,204	4,941
Manufacturing	6,064	1,026,677	690	3,020	32	750,728	23,691	15,478	20,833	22,942	81,801	4,134
Transportation, communication, and sanitary services	1,767	164,643	110	477	27	85,729	3,726	3,813	6,637	9,654	21,683	1,518
Wholesale and retail trade	27,747	4,531,552	6,910	12,479	405	3,305,205	409,818	52,014	57,475	49,718	274,093	21,778
Wholesale trade	4,139	1,410,881	1,259	4,155	231	1,127,076	97,303	11,568	10,727	10,244	64,653	3,133
Retail trade	22,775	2,953,207	5,522	7,136	171	2,058,134	294,905	38,466	44,756	37,310	197,869	17,957
Wholesale and retail trade not allocable	833	167,464	129	1,188	3	119,995	17,610	1,980	1,992	2,164	11,571	688
Finance, insurance, and real estate	31,285	653,325	45,563	14,610	942	23,672	81,154	16,713	60,187	113,331	125,124	18,371
Services	20,764	1,389,230	1,510	6,141	40	214,648	268,204	31,544	29,503	66,699	401,913	16,201
Nature of business not allocable	371	4,452	27	-	-	903	368	18	71	180	2,121	215

Footnotes at end of table. See text for explanatory statements and "Description of the Sample and Limitations of the Data."

ACTIVE PARTNERSHIPS

Table 21.—NUMBER OF PARTNERSHIPS AND SELECTED INCOME AND DEDUCTION ITEMS, BY STATE AND INDUSTRIAL DIVISION—Continued

State and industrial division	Partnerships with and without net profit											Number of partnerships with net profit
	Number of partnerships	Business receipts (Thousand dollars)	Interest received (Thousand dollars)	Rent received (Thousand dollars)	Net gain, sales other than capital assets (Thousand dollars)	Cost of goods sold (Thousand dollars)	Salaries and wages (Thousand dollars)	Payments to partners (Thousand dollars)	Taxes (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
COLORADO												
All industrial divisions	13,318	861,106	3,883	3,348	56	532,932	64,700	11,731	15,997	27,093	92,803	9,574
Agriculture, foreatry, and fisheries	2,603	98,100	229	596	-	57,359	2,957	976	2,838	7,129	7,672	1,765
Mining	299	17,774	4	1	1	11,060	120	258	251	1,385	[2]2,427	96
Construction	766	75,271	32	164	3	57,116	1,369	671	937	1,614	7,780	641
Manufacturing	404	38,369	11	123	-	28,297	336	737	768	1,031	3,239	323
Transportation, communication, and sanitary services	208	10,691	-	-	-	6,148	5	116	817	751	870	(1)
Wholesale and retail trade	3,471	465,751	250	855	1	352,216	33,860	5,245	4,779	5,217	29,166	2,739
Wholesale trade	473	127,175	43	99	-	105,330	5,633	1,753	720	1,321	5,029	382
Retail trade	2,947	325,942	190	725	1	238,078	27,312	3,447	3,565	3,705	23,206	2,306
Wholesale and retail trade not allocable	(1)	(1)	(1)	(1)	-	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Finance, insurance, and real estate	3,005	35,861	3,315	541	51	557	4,900	578	3,287	4,474	9,657	2,065
Services	2,462	116,135	24	1,050	-	18,545	20,571	2,952	2,250	5,375	36,625	1,777
CONNECTICUT												
All industrial divisions	12,244	740,755	3,425	2,764	395	418,336	53,661	16,351	17,645	27,692	112,286	9,713
Agriculture, forestry, and fisheries	667	25,735	59	139	13	17,710	650	351	629	1,664	2,126	506
Construction	1,340	72,617	31	289	15	48,058	936	2,774	1,471	1,892	10,709	1,202
Manufacturing	707	48,705	15	93	-	31,622	911	1,102	939	1,564	7,527	588
Transportation, communication, and sanitary services	207	7,046	-	2	-	3,101	-	49	293	573	1,484	201
Wholesale and retail trade	3,661	359,744	211	1,090	1	260,983	22,651	5,178	4,852	4,674	29,428	3,064
Wholesale trade	493	95,369	12	241	-	72,815	4,269	1,298	964	1,150	6,640	395
Retail trade	3,106	254,597	199	822	1	180,905	17,671	3,716	3,734	3,389	22,084	2,627
Wholesale and retail trade not allocable	62	9,778	-	27	-	7,263	711	164	154	135	704	(1)
Finance, insurance, and real estate	3,248	62,450	3,037	425	76	3,811	7,151	2,028	6,542	10,843	12,655	2,157
Services	2,394	124,570	72	726	15	21,038	21,110	4,869	2,038	2,339	46,347	1,975
DELAWARE												
All industrial divisions	1,535	157,251	351	134	39	112,620	10,400	1,023	2,183	2,785	15,813	1,290
Agriculture, forestry, and fisheries	203	6,297	-	7	-	4,680	211	6	60	290	477	143
Mining	-	-	-	-	-	-	-	-	-	-	-	-
Wholesale and retail trade	559	84,380	31	123	-	68,256	4,158	133	929	843	6,105	477
Wholesale trade	(1)	(1)	(1)	(1)	-	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Retail trade	520	43,369	-	120	-	31,477	3,087	38	328	656	4,859	442
Wholesale and retail trade not allocable	-	-	-	-	-	-	-	-	-	-	-	-
Finance, insurance, and real estate	338	11,972	288	-	-	1,060	3,391	466	747	616	2,768	280
Services	272	12,358	11	-	39	1,930	2,069	177	149	277	4,992	253
Nature of business not allocable	-	-	-	-	-	-	-	-	-	-	-	-
DISTRICT OF COLUMBIA												
All industrial divisions	4,468	397,237	4,784	5,886	9	166,225	46,070	3,277	11,832	21,329	73,459	3,368
Agriculture, forestry, and fisheries	115	1,148	1	-	-	71	579	-	75	387	[2]1,242	(1)
Construction	260	27,730	4	391	-	22,078	157	430	453	397	1,766	184
Manufacturing	164	12,533	9	12	-	6,430	50	200	146	208	1,557	107
Wholesale and retail trade	1,011	167,744	34	656	-	127,783	13,792	561	1,850	1,092	11,183	948
Wholesale trade	(1)	(1)	(1)	(1)	-	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Retail trade	922	132,160	15	648	-	98,845	11,246	385	1,634	968	9,571	864
Wholesale and retail trade not allocable	(1)	(1)	-	-	-	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Finance, insurance, and real estate	1,505	70,238	4,638	3,976	-	543	5,809	29	7,529	16,544	10,555	934
Services	1,337	113,951	98	790	9	8,601	25,597	2,057	1,584	2,051	48,209	1,100
FLORIDA												
All industrial divisions	24,305	1,434,955	5,826	5,451	426	825,032	129,165	22,299	28,588	42,957	182,372	17,765
Agriculture, forestry, and fisheries	2,666	113,750	523	784	37	40,385	10,478	1,755	2,596	6,837	18,883	1,668
Construction	1,932	118,725	392	138	4	88,483	1,229	2,837	1,530	2,226	13,219	1,557
Manufacturing	818	83,902	46	334	-	62,086	1,350	439	1,343	2,218	5,907	601
Transportation, communication, and sanitary services	380	23,545	20	-	4	12,214	523	509	556	1,973	3,619	323
Wholesale and retail trade	7,157	754,661	443	1,402	42	578,023	57,633	6,554	9,077	9,273	37,177	5,408
Wholesale trade	899	253,403	97	179	2	210,210	14,221	1,090	3,452	2,132	9,774	680
Retail trade	6,130	486,790	275	1,191	40	357,618	41,776	5,314	5,466	6,879	26,509	4,600
Wholesale and retail trade not allocable	(1)	(1)	(1)	(1)	-	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Finance, insurance, and real estate	5,699	81,165	4,263	554	337	5,953	9,810	1,748	8,344	10,081	17,392	3,661
Services	5,444	256,841	137	2,239	2	37,585	47,915	8,065	5,086	10,303	85,654	4,414
GEORGIA												
All industrial divisions	14,264	1,237,214	3,838	2,041	60	843,027	88,427	11,451	14,947	27,693	123,243	11,186
Agriculture, forestry, and fisheries	1,717	74,921	23	127	4	47,495	3,862	435	669	4,556	2,812	1,066
Construction	1,025	111,076	29	75	-	90,741	759	1,244	1,125	3,581	6,183	833
Manufacturing	777	148,091	116	165	1	112,288	4,915	1,239	2,002	3,276	10,842	661
Transportation, communication, and sanitary services	219	13,847	8	26	-	6,902	76	293	406	877	1,595	158
Wholesale and retail trade	5,161	690,171	716	1,108	34	547,273	43,467	4,579	6,365	6,247	36,368	4,201
Wholesale trade	673	243,378	85	78	-	199,872	12,079	1,117	1,934	1,381	11,398	538
Retail trade	4,362	425,163	590	952	34	329,908	29,971	3,077	4,281	4,633	24,120	3,558
Wholesale and retail trade not allocable	126	21,630	41	78	-	17,493	1,417	385	150	233	850	(1)
Finance, insurance, and real estate	2,167	37,101	2,915	362	21	4,516	5,902	540	1,952	3,440	10,561	1,607
Services	3,131	158,014	26	175	-	30,853	29,359	2,996	2,397	5,579	54,568	2,613

Footnotes at end of table. See text for explanatory statements and "Description of the Sample and Limitations of the Data."

ACTIVE PARTNERSHIPS

Table 21.—NUMBER OF PARTNERSHIPS AND SELECTED INCOME AND DEDUCTION ITEMS, BY STATE AND INDUSTRIAL DIVISION—Continued

State and industrial division	Partnerships with and without net profit											Number of partnerships with net profit
	Number of partnerships	Business receipts (Thousand dollars)	Interest received (Thousand dollars)	Rent received (Thousand dollars)	Net gain, sales other than capital assets (Thousand dollars)	Cost of goods sold (Thousand dollars)	Salaries and wages (Thousand dollars)	Payments to partners (Thousand dollars)	Taxes (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
HAWAII												
All industrial divisions	3,130	198,651	4,260	1,436	-	102,422	17,109	5,360	7,338	5,263	31,482	2,374
Agriculture, forestry, and fisheries	207	10,406	2	253	-	1,273	1,774	426	254	586	1,122	168
Mining	-	-	-	-	-	-	-	-	-	-	-	-
Wholesale and retail trade	975	68,341	114	130	-	44,268	7,574	876	2,557	948	5,696	836
Wholesale trade	(1)	(1)	(1)	(1)	-	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Retail trade	835	55,144	104	39	-	35,472	6,069	583	2,247	834	4,671	717
Wholesale and retail trade not allocable	(1)	(1)	(1)	(1)	-	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Finance, insurance, and real estate	1,060	15,112	3,469	994	-	-	547	284	1,743	1,527	4,638	710
Services	635	36,169	656	37	-	5,506	6,841	3,133	1,564	915	12,884	493
Nature of business not allocable	-	-	-	-	-	-	-	-	-	-	-	-
IDAHO												
All industrial divisions	4,725	424,916	600	1,229	28	288,363	20,174	2,254	5,724	15,993	34,478	3,531
Agriculture, forestry, and fisheries	1,714	68,721	270	619	16	26,205	3,516	502	2,205	8,316	7,438	1,192
Construction	199	144,533	2	177	-	117,608	2,050	107	1,100	919	8,674	170
Wholesale and retail trade	1,320	150,145	56	250	-	114,337	11,080	547	1,301	2,165	8,108	1,078
Wholesale trade	155	41,229	5	62	-	33,819	2,149	68	253	502	1,271	(1)
Retail trade	1,144	108,079	49	188	-	80,019	8,900	479	1,039	1,652	6,727	964
Wholesale and retail trade not allocable	(1)	(1)	(1)	-	-	(1)	(1)	-	(1)	(1)	(1)	(1)
Finance, insurance, and real estate	572	4,734	237	103	12	-	387	7	273	1,057	2,199	374
Services	537	20,043	8	49	-	3,636	2,659	560	240	869	7,634	439
ILLINOIS												
All industrial divisions	62,571	4,785,207	16,775	12,546	917	2,802,870	451,822	71,641	129,965	156,369	583,144	49,404
Agriculture, forestry, and fisheries	7,608	169,175	479	311	55	91,069	3,930	522	6,690	14,595	35,979	6,471
Mining	353	18,360	20	6	-	8,684	130	507	366	1,637	1,776	233
Construction	4,088	398,353	261	887	190	297,734	5,434	8,756	5,404	8,930	39,620	3,418
Manufacturing	2,545	440,739	284	552	225	315,825	8,884	8,299	6,547	8,463	45,500	2,088
Transportation, communication, and sanitary services	1,121	110,553	10	62	12	76,032	1,803	1,429	3,304	5,673	9,453	977
Wholesale and retail trade	17,298	2,457,545	1,819	6,139	129	1,880,236	174,898	22,554	50,057	24,509	139,153	14,132
Wholesale trade	2,805	996,801	406	1,343	10	834,875	50,224	7,363	7,982	5,835	42,338	2,453
Retail trade	14,226	1,412,344	1,390	4,642	119	1,008,764	120,772	15,026	40,946	18,166	94,083	11,438
Wholesale and retail trade not allocable	267	48,400	23	154	-	36,597	3,902	165	1,129	508	2,732	241
Finance, insurance, and real estate	18,469	383,643	12,725	2,022	211	17,351	45,362	10,669	41,077	60,362	79,018	13,179
Services	10,811	804,189	1,177	2,567	95	114,569	211,146	18,879	16,402	32,050	232,301	8,747
Nature of business not allocable	278	2,650	-	-	-	1,370	235	26	118	150	344	159
INDIANA												
All industrial divisions	20,318	1,488,967	5,476	3,635	176	980,039	112,120	18,467	25,509	34,469	167,400	16,339
Agriculture, forestry, and fisheries	2,895	67,294	164	277	85	39,040	942	122	2,110	5,202	11,644	2,312
Mining	278	16,381	124	86	6	10,010	570	59	309	1,526	[2]1,096	134
Construction	1,487	135,778	122	196	50	101,701	3,524	1,962	2,445	2,647	13,309	1,165
Manufacturing	813	93,118	30	61	4	66,583	3,775	1,686	1,728	2,595	7,748	708
Transportation, communication, and sanitary services	480	25,500	-	48	3	13,654	849	748	715	1,593	2,849	363
Wholesale and retail trade	7,434	952,073	858	1,426	18	724,594	69,353	9,643	11,785	11,467	60,174	6,107
Wholesale trade	870	278,738	126	561	1	229,006	14,583	1,734	2,696	2,883	14,410	808
Retail trade	6,289	637,734	723	859	17	469,702	52,035	7,507	8,569	8,140	42,600	5,083
Wholesale and retail trade not allocable	275	35,601	9	6	-	25,886	2,735	402	520	444	3,164	216
Finance, insurance, and real estate	3,252	32,908	3,930	915	10	2,138	2,995	352	2,330	3,357	6,020	2,416
Services	3,446	161,420	244	559	-	20,917	29,942	3,895	3,902	5,993	64,722	2,940
Nature of business not allocable	233	4,495	4	67	-	1,402	170	-	185	89	2,030	194
IOWA												
All industrial divisions	25,784	1,469,206	2,860	3,379	778	940,747	86,420	16,336	25,342	36,955	205,895	22,163
Agriculture, forestry, and fisheries	11,740	270,499	554	490	152	132,535	2,184	296	7,143	14,580	69,067	10,482
Construction	987	85,700	76	563	-	60,035	382	991	1,219	3,012	12,690	848
Manufacturing	527	75,570	50	406	3	51,813	2,469	1,018	1,418	2,037	7,055	442
Transportation, communication, and sanitary services	398	27,734	20	41	-	14,203	524	801	864	1,623	3,163	359
Wholesale and retail trade	5,518	824,501	681	1,416	85	653,878	49,878	7,856	9,495	7,734	46,919	4,564
Wholesale trade	1,108	339,990	110	544	56	295,220	12,288	2,846	2,332	2,528	12,517	909
Retail trade	4,291	458,896	569	854	29	338,338	36,167	4,911	6,832	4,991	32,818	3,555
Wholesale and retail trade not allocable	(1)	(1)	(1)	(1)	-	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Finance, insurance, and real estate	3,852	36,865	1,406	31	538	1,899	2,860	668	3,112	3,713	12,876	3,061
Services	2,643	144,815	73	432	-	24,227	28,011	4,693	2,035	4,110	53,521	2,308
KANSAS												
All industrial divisions	13,660	900,120	1,294	2,973	199	568,872	57,239	10,279	15,898	28,022	119,054	11,199
Agriculture, forestry, and fisheries	3,844	129,906	381	1,163	125	61,856	3,709	427	3,542	7,743	24,579	3,245
Mining	425	45,279	140	977	28	25,883	1,254	576	633	5,008	4,007	226
Construction	669	59,661	155	13	-	40,934	1,245	561	858	1,898	8,993	626
Manufacturing	493	46,035	11	15	-	31,015	644	887	786	1,392	6,766	409
Transportation, communication, and sanitary services	347	28,935	4	67	-	20,364	612	210	657	1,345	2,470	287
Wholesale and retail trade	3,551	478,910	269	511	41	374,617	31,994	4,792	6,327	5,011	28,024	2,889
Wholesale trade	512	120,617	85	108	-	101,612	5,071	950	2,230	1,233	4,873	322
Retail trade	2,911	339,540	166	350	41	258,473	25,828	3,681	3,734	3,475	22,011	2,459
Wholesale and retail trade not allocable	(1)	(1)	(1)	(1)	-	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Finance, insurance, and real estate	2,195	19,764	296	110	5	1,998	893	395	1,782	2,177	8,954	1,818
Services	2,017	90,816	38	117	-	12,205	16,724	2,431	1,293	3,445	34,929	1,600

Footnotes at end of table. See text for explanatory statements and "Description of the Sample and Limitations of the Data."

Table 21.—NUMBER OF PARTNERSHIPS AND SELECTED INCOME AND DEDUCTION ITEMS, BY STATE AND INDUSTRIAL DIVISION—Continued

State and industrial division	Partnerships with and without net profit											Number of partnerships with net profit
	Number of partnerships	Business receipts (Thousand dollars)	Interest received (Thousand dollars)	Rent received (Thousand dollars)	Net gain, sales other than capital assets (Thousand dollars)	Cost of goods sold (Thousand dollars)	Salaries and wages (Thousand dollars)	Payments to partners (Thousand dollars)	Taxes (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
KENTUCKY												
All industrial divisions	15,919	990,431	1,702	3,011	310	658,488	64,123	19,800	14,989	23,933	118,064	12,594
Agriculture, forestry, and fisheries	2,850	42,881	19	103	69	21,972	1,141	424	914	3,413	8,978	2,245
Mining	817	38,489	42	31	3	24,449	1,047	437	701	2,628	1,090	535
Construction	857	76,596	64	125	-	59,701	2,100	1,253	1,378	2,850	4,838	648
Manufacturing	516	63,167	39	96	-	43,871	2,912	841	1,027	1,374	7,009	442
Transportation, communication, and sanitary services	442	11,568	10	20	-	7,743	550	273	214	620	855	276
Wholesale and retail trade	5,660	662,304	556	1,416	216	475,134	39,979	9,530	7,970	6,858	42,580	4,515
Wholesale trade	605	149,524	53	177	-	120,632	8,275	1,613	1,399	1,373	9,272	506
Retail trade	4,912	455,286	498	1,233	216	340,679	30,472	7,597	6,411	5,304	33,038	3,922
Wholesale and retail trade not allocable	(1)	(1)	(1)	(1)	-	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Finance, insurance, and real estate	2,158	23,111	927	952	-	1,888	1,497	494	1,001	2,440	11,603	1,663
Services	2,358	104,633	45	268	-	19,690	14,315	6,444	1,647	3,427	39,258	2,009
Nature of business not allocable	261	7,682	-	-	22	4,040	582	104	137	323	1,853	261
LOUISIANA												
All industrial divisions	11,285	1,141,533	2,505	3,706	184	745,672	85,627	13,062	17,621	33,022	124,725	8,622
Agriculture, forestry, and fisheries	1,571	61,493	10	92	22	26,528	4,393	599	876	4,877	8,049	1,067
Mining	244	32,563	86	9	130	15,832	235	228	1,594	3,418	1,452	(1)
Construction	790	99,978	47	98	3	79,062	842	658	1,478	2,522	8,400	658
Manufacturing	432	87,390	78	436	2	68,817	1,574	439	1,826	2,220	4,449	222
Transportation, communication, and sanitary services	412	19,038	16	71	-	8,412	242	392	338	3,267	2,887	331
Wholesale and retail trade	3,344	667,074	446	2,568	2	526,743	48,148	5,715	6,895	7,524	31,679	2,589
Wholesale trade	478	208,521	61	62	2	178,452	9,471	1,119	1,596	1,178	7,925	344
Retail trade	2,810	442,464	375	2,469	-	336,070	37,521	4,464	5,048	6,176	23,047	2,209
Wholesale and retail trade not allocable	(1)	(1)	(1)	(1)	-	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Finance, insurance, and real estate	2,288	36,660	1,759	318	12	3,073	3,515	503	2,356	4,307	17,729	1,845
Services	2,179	135,687	61	114	13	17,205	26,242	4,222	2,239	4,840	49,694	1,765
MAINE												
All industrial divisions	3,356	225,246	201	298	1	160,387	10,503	3,485	3,442	5,237	22,249	2,450
Agriculture, forestry, and fisheries	615	11,532	2	6	-	6,590	222	102	418	1,062	1,190	360
Mining	-	-	-	-	-	-	-	-	-	-	-	-
Manufacturing	291	36,752	7	3	-	29,571	84	1,218	518	469	2,465	212
Wholesale and retail trade	944	104,118	25	178	1	84,005	6,152	853	734	900	5,412	825
Wholesale trade	96	42,078	16	4	-	36,440	1,690	468	183	182	1,204	(1)
Retail trade	822	60,644	9	174	1	46,409	4,414	385	544	701	4,160	724
Wholesale and retail trade not allocable	(1)	(1)	-	-	-	(1)	(1)	-	(1)	(1)	(1)	(1)
Finance, insurance, and real estate	551	4,890	135	-	-	-	549	98	380	398	2,297	394
Services	656	33,886	32	104	-	16,301	3,487	1,091	788	935	7,838	498
MARYLAND												
All industrial divisions	10,306	845,553	4,860	3,793	694	526,322	66,390	11,557	15,677	24,029	111,655	8,104
Agriculture, forestry, and fisheries	1,270	35,950	13	87	443	20,117	1,678	370	804	2,277	4,485	999
Construction	726	85,640	6	359	13	62,946	1,988	1,239	1,272	1,787	10,305	641
Manufacturing	475	82,499	54	146	-	61,880	1,731	769	1,437	1,565	6,947	406
Transportation, communication, and sanitary services	159	12,005	10	-	-	8,661	3	326	168	415	1,748	(1)
Wholesale and retail trade	3,263	453,815	506	1,114	5	340,563	35,816	3,618	5,446	4,725	34,056	2,813
Wholesale trade	410	169,616	177	180	2	138,777	10,009	1,399	834	1,005	9,715	369
Retail trade	2,713	261,552	321	933	3	184,648	24,289	1,594	3,761	3,542	23,357	2,326
Wholesale and retail trade not allocable	140	22,647	8	1	-	17,138	1,518	625	851	178	984	(1)
Finance, insurance, and real estate	2,401	59,699	4,193	1,746	233	2,611	8,731	1,475	4,283	6,606	16,798	1,504
Services	1,853	107,351	72	329	-	24,107	16,197	3,750	2,113	6,381	35,949	1,464
Nature of business not allocable	135	1,980	-	8	-	606	90	-	12	5	1,107	135
MASSACHUSETTS												
All industrial divisions	14,755	1,176,451	10,379	2,160	1,154	601,159	148,553	22,154	26,959	22,854	194,716	11,845
Agriculture, forestry, and fisheries	716	31,279	30	165	-	11,560	2,756	526	864	1,215	3,998	593
Construction	1,424	111,243	36	227	-	71,446	1,102	2,055	1,503	1,604	24,057	1,383
Manufacturing	678	78,389	24	62	-	56,497	1,296	1,260	1,145	1,216	7,946	576
Transportation, communication, and sanitary services	349	23,078	14	79	-	12,786	-	1,243	901	968	2,713	288
Wholesale and retail trade	4,352	528,867	216	937	13	403,914	32,865	6,900	5,004	4,254	37,854	3,709
Wholesale trade	823	230,087	105	196	13	188,735	11,909	1,613	1,771	1,262	12,882	678
Retail trade	3,460	291,879	102	741	-	210,186	20,613	4,986	3,177	2,914	24,446	2,962
Wholesale and retail trade not allocable	(1)	(1)	(1)	-	-	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Finance, insurance, and real estate	3,502	189,242	9,948	334	875	13,092	64,115	4,657	13,218	10,062	37,583	2,230
Services	3,712	212,003	111	356	266	30,426	46,419	5,448	4,243	3,379	80,275	3,064
MICHIGAN												
All industrial divisions	34,110	2,822,788	8,289	6,848	335	1,799,417	213,803	52,698	75,627	79,801	300,566	26,322
Agriculture, forestry, and fisheries	2,994	54,781	119	245	69	27,799	1,460	1,000	1,411	5,242	10,492	2,333
Mining	308	21,588	9	241	2	11,019	1,020	262	685	2,776	1,575	177
Construction	2,717	308,558	213	615	85	222,692	11,558	6,569	4,861	5,735	30,805	2,399
Manufacturing	1,803	282,471	166	233	3	193,926	12,013	6,384	5,304	6,902	24,992	1,377
Transportation, communication, and sanitary services	471	35,299	-	47	11	21,876	991	105	1,413	2,260	2,729	427
Wholesale and retail trade	12,337	1,641,713	1,447	3,025	26	1,246,923	109,108	20,584	42,179	19,137	88,539	10,005
Wholesale trade	1,901	532,990	244	788	13	437,305	27,932	5,095	7,762	4,491	22,500	1,573
Retail trade	10,160	1,045,877	1,172	2,178	13	764,258	76,613	14,932	30,713	13,920	62,574	8,180
Wholesale and retail trade not allocable	276	62,846	31	59	-	45,360	4,563	557	3,704	726	3,465	252
Finance, insurance, and real estate	6,364	101,337	6,091	1,276	137	4,633	11,315	4,022	9,307	19,502	21,541	4,293
Services	6,847	374,712	243	1,152	2	69,887	66,109	13,577	10,354	18,063	119,487	5,149
Nature of business not allocable	269	2,329	1	14	-	662	229	195	113	184	406	162

ACTIVE PARTNERSHIPS

Table 21.—NUMBER OF PARTNERSHIPS AND SELECTED INCOME AND DEDUCTION ITEMS, BY STATE AND INDUSTRIAL DIVISION—Continued

State and industrial division	Partnerships with and without net profit											Number of partnerships with net profit
	Number of partnerships	Business receipts (Thousand dollars)	Interest received (Thousand dollars)	Rent received (Thousand dollars)	Net gain, sales other than capital assets (Thousand dollars)	Cost of goods sold (Thousand dollars)	Salaries and wages (Thousand dollars)	Payments to partners (Thousand dollars)	Taxes (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
MINNESOTA												
All industrial divisions	21,667	1,344,357	2,408	4,295	1,188	822,403	94,571	16,666	27,383	42,821	167,183	17,510
Agriculture, forestry, and fisheries	7,233	112,792	234	287	1,163	35,282	3,702	1,217	5,282	11,361	20,702	6,028
Construction	1,272	153,463	116	248	-	119,838	2,371	961	1,851	4,259	13,073	1,112
Manufacturing	671	102,725	18	165	2	76,861	2,989	1,169	1,364	2,198	6,321	525
Transportation, communication, and sanitary services	358	28,382	22	21	-	14,210	207	60	1,283	1,892	3,791	257
Wholesale and retail trade	5,540	724,275	447	2,184	-	553,476	50,952	8,018	8,429	7,999	44,451	4,590
Wholesale trade	664	186,375	133	409	-	151,462	8,944	1,004	2,305	1,267	12,338	572
Retail trade	4,698	526,294	312	1,707	-	392,885	41,451	6,941	5,844	6,602	31,275	3,901
Wholesale and retail trade not allocable	178	11,606	2	68	-	9,129	557	73	280	130	838	(1)
Finance, insurance, and real estate	3,486	50,255	1,475	557	23	196	5,642	1,359	6,468	8,205	11,216	2,500
Services	2,883	155,954	95	833	-	17,898	27,221	3,850	2,321	6,003	63,895	2,336
MISSISSIPPI												
All industrial divisions	8,395	730,872	3,551	2,305	29	469,589	47,391	6,014	14,543	24,559	76,793	6,712
Agriculture, forestry, and fisheries	1,801	102,397	340	477	-	27,466	11,770	657	1,959	9,703	13,862	1,309
Mining	153	16,169	6	8	1	8,760	-	139	447	1,326	[2]154	(1)
Construction	475	66,534	56	37	-	47,993	588	144	1,652	3,712	4,087	442
Manufacturing	391	63,964	47	357	-	49,163	1,124	460	774	1,659	4,660	326
Wholesale and retail trade	2,616	387,937	291	803	7	319,254	20,528	2,424	6,185	3,676	16,404	2,093
Wholesale trade	344	132,762	11	115	-	121,360	3,301	355	1,243	798	2,349	256
Retail trade	2,231	238,567	275	676	5	184,214	16,446	2,033	4,411	2,681	13,335	1,796
Wholesale and retail trade not allocable	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Finance, insurance, and real estate	1,283	16,555	2,775	442	21	1,719	1,209	399	2,076	1,892	8,461	1,003
Services	1,534	70,609	34	181	-	10,432	12,171	1,791	1,333	1,804	29,347	1,405
MISSOURI												
All industrial divisions	23,683	1,434,839	4,716	4,583	115	866,353	130,090	17,208	19,230	38,320	211,334	19,150
Agriculture, forestry, and fisheries	5,720	115,840	392	356	87	60,486	3,349	1,000	2,193	8,649	22,974	4,594
Mining	159	4,635	-	-	-	1,679	-	208	109	346	1,305	(1)
Construction	1,153	86,934	20	320	-	67,365	391	1,362	1,112	1,948	10,159	954
Manufacturing	914	86,675	25	21	-	62,696	1,537	1,703	1,296	2,164	8,921	769
Transportation, communication, and sanitary services	366	15,480	-	-	-	8,216	387	141	312	969	2,473	326
Wholesale and retail trade	6,323	791,702	1,018	2,639	20	617,172	57,180	5,653	6,533	7,310	48,444	5,192
Wholesale trade	963	246,782	47	526	1	208,473	10,168	858	1,750	1,776	12,913	773
Retail trade	5,290	522,713	966	2,111	19	390,620	45,663	4,758	4,683	5,315	34,275	4,349
Wholesale and retail trade not allocable	(1)	(1)	(1)	(1)	-	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Finance, insurance, and real estate	4,557	94,454	3,133	108	8	7,075	25,060	3,131	4,142	8,679	23,841	3,480
Services	4,373	234,013	128	1,138	-	38,653	41,398	3,998	3,528	8,248	92,238	3,638
Nature of business not allocable	118	5,106	-	1	-	3,011	788	12	5	7	979	97
MONTANA												
All industrial divisions	5,466	243,997	559	1,009	58	137,371	12,531	3,790	5,731	14,371	31,724	4,010
Agriculture, forestry, and fisheries	1,990	57,414	227	551	57	25,282	811	302	2,347	6,401	11,345	1,480
Construction	219	27,573	2	36	-	21,392	38	68	285	852	1,992	(1)
Manufacturing	235	19,705	4	25	-	13,219	120	277	332	1,174	985	189
Wholesale and retail trade	1,133	97,632	151	259	1	72,440	6,200	1,701	1,023	1,404	6,934	873
Wholesale trade	(1)	(1)	(1)	(1)	-	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Retail trade	1,021	77,078	140	185	-	55,423	5,598	1,627	928	1,196	6,160	800
Wholesale and retail trade not allocable	(1)	(1)	(1)	-	(1)	(1)	(1)	-	(1)	(1)	(1)	(1)
Finance, insurance, and real estate	943	9,021	90	-	-	-	1,043	12	869	1,391	1,975	689
Services	750	25,617	85	79	-	2,503	4,210	1,288	562	2,294	8,163	515
NEBRASKA												
All industrial divisions	11,768	1,198,813	935	2,132	125	894,212	43,886	7,893	12,178	28,772	139,336	10,087
Agriculture, forestry, and fisheries	4,432	170,818	232	846	101	106,029	1,562	785	4,181	11,009	25,834	3,778
Construction	711	434,339	51	240	-	378,611	358	255	1,181	7,548	43,125	669
Manufacturing	222	43,956	30	31	-	35,714	907	416	361	861	2,470	(1)
Transportation, communication, and sanitary services	302	12,276	-	29	18	7,728	107	333	381	772	1,263	263
Wholesale and retail trade	2,845	435,629	347	425	6	345,122	28,160	3,548	3,860	4,046	27,380	2,465
Wholesale trade	567	141,413	50	82	-	115,153	8,700	886	1,165	1,176	9,496	524
Retail trade	2,218	281,710	296	328	6	219,127	18,967	2,427	2,485	2,692	17,798	1,925
Wholesale and retail trade not allocable	(1)	(1)	(1)	(1)	-	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Finance, insurance, and real estate	1,657	13,214	229	139	-	647	977	520	903	1,222	6,317	1,341
Services	1,507	81,529	41	415	-	15,986	11,803	1,857	1,154	2,302	32,665	1,363
NEVADA												
All industrial divisions	2,509	234,936	934	1,098	14	119,043	35,807	4,651	8,555	14,450	8,358	1,670
Agriculture, forestry, and fisheries	317	20,063	294	332	7	6,655	6,289	289	2,465	6,905	[2]14,819	170
Mining	111	1,036	-	-	-	607	1	23	13	146	24	(1)
Construction	123	16,471	2	14	-	14,249	43	365	177	249	672	(1)
Wholesale and retail trade	605	117,283	227	518	-	83,378	11,677	1,872	1,402	1,364	7,688	531
Wholesale trade	(1)	(1)	(1)	-	-	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Retail trade	460	85,724	212	518	-	57,819	10,157	1,271	1,235	1,043	6,427	423
Wholesale and retail trade not allocable	(1)	(1)	(1)	-	-	(1)	(1)	-	(1)	(1)	(1)	(1)
Finance, insurance, and real estate	596	7,214	396	7	-	128	552	8	628	1,381	2,229	376
Services	658	64,286	13	192	7	9,347	17,075	1,698	3,672	3,247	12,498	463

ACTIVE PARTNERSHIPS

Table 21.—NUMBER OF PARTNERSHIPS AND SELECTED INCOME AND DEDUCTION ITEMS, BY STATE AND INDUSTRIAL DIVISION—Continued

State and industrial division	Partnerships with and without net profit											Number of partnerships with net profit
	Number of partnerships	Business receipts (Thousand dollars)	Interest received (Thousand dollars)	Rent received (Thousand dollars)	Net gain, sales other than capital assets (Thousand dollars)	Cost of goods sold (Thousand dollars)	Salaries and wages (Thousand dollars)	Payments to partners (Thousand dollars)	Taxes (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
NEW HAMPSHIRE												
All industrial divisions	2,149	131,250	96	333	24	89,640	8,042	2,464	1,928	2,706	14,044	1,758
Agriculture, forestry, and fisheries	289	3,734	31	-	7	2,059	99	88	97	303	519	212
Mining	-	-	-	-	-	-	-	-	-	-	-	-
Construction	218	16,194	15	98	-	11,222	67	748	214	681	1,731	199
Wholesale and retail trade	759	67,031	14	140	17	50,388	4,679	781	705	862	4,913	599
Wholesale trade	(1)	(1)	(1)	(1)	-	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Retail trade	708	54,956	13	135	17	41,612	3,241	768	522	661	4,167	549
Wholesale and retail trade not allocable	(1)	(1)	-	-	-	(1)	(1)	-	(1)	(1)	(1)	(1)
Finance, insurance, and real estate	269	2,533	20	-	-	-	468	225	199	200	687	211
Services	453	14,802	3	36	-	4,861	2,432	329	279	349	4,548	395
NEW JERSEY												
All industrial divisions	31,298	2,236,813	5,259	10,475	717	1,388,199	160,690	29,823	41,326	54,143	284,394	25,614
Agriculture, forestry, and fisheries	1,145	34,463	-	73	-	20,270	1,266	429	1,055	2,318	4,988	805
Construction	2,938	164,331	286	224	-	109,079	3,024	2,581	2,257	4,537	25,374	2,573
Manufacturing	1,637	260,266	381	646	1	188,286	4,100	3,803	3,827	4,638	26,723	1,324
Transportation, communication, and sanitary services	640	28,501	2	64	-	12,992	214	558	1,049	2,309	5,274	519
Wholesale and retail trade	10,169	1,271,478	1,008	2,158	42	959,015	87,763	11,381	10,595	13,408	90,571	8,888
Wholesale trade	1,266	417,947	195	273	42	336,471	24,742	2,076	3,425	2,809	21,599	1,075
Retail trade	8,724	821,052	807	1,881	-	597,266	60,867	8,944	6,984	10,239	67,003	7,673
Wholesale and retail trade not allocable	179	32,479	6	4	-	25,278	2,154	361	186	360	1,969	140
Finance, insurance, and real estate	8,513	141,026	3,254	5,749	647	22,511	8,344	2,818	16,697	15,951	30,557	6,068
Services	5,993	326,864	324	1,561	27	71,375	55,616	8,084	5,660	10,503	100,917	5,272
Nature of business not allocable	182	4,053	4	-	-	1,960	83	52	16	39	377	(1)
NEW MEXICO												
All industrial divisions	4,581	290,033	615	634	236	174,264	20,331	3,994	5,227	12,297	32,996	3,268
Agriculture, forestry, and fisheries	756	32,509	36	79	-	9,350	3,050	418	786	3,912	4,707	534
Mining	152	7,914	6	11	-	4,906	19	50	121	755	209	(1)
Construction	279	33,556	21	18	-	25,983	759	273	433	771	2,190	201
Transportation, communication, and sanitary services	152	7,857	10	-	-	3,236	-	18	378	1,105	1,403	133
Wholesale and retail trade	1,441	158,690	126	254	236	119,453	11,908	2,674	2,329	1,922	8,712	1,024
Wholesale trade	207	32,876	32	40	-	27,856	1,340	421	193	309	1,027	150
Retail trade	1,163	111,155	94	214	236	81,446	9,261	1,886	1,880	1,369	6,526	803
Wholesale and retail trade not allocable	(1)	(1)	-	-	-	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Finance, insurance, and real estate	924	6,827	405	100	-	-	135	-	454	1,160	2,693	623
Services	773	30,016	11	132	-	3,879	4,256	413	589	1,960	12,508	623
NEW YORK												
All industrial divisions	103,859	9,559,473	154,256	21,018	5,385	4,705,473	1,193,675	158,689	279,442	282,194	1,394,131	83,199
Agriculture, forestry, and fisheries	4,970	135,405	383	230	296	71,474	3,688	1,647	3,837	13,145	22,833	4,030
Mining	505	22,843	1	14	-	14,062	556	311	715	4,067	2,257	301
Construction	5,695	635,727	279	515	-	481,122	7,480	6,102	8,619	12,414	77,892	4,982
Manufacturing	6,828	1,201,777	598	913	-	882,972	32,930	15,223	20,583	11,756	104,139	5,920
Transportation, communication, and sanitary services	1,726	102,646	255	402	-	48,831	1,475	2,366	3,194	3,570	22,502	1,455
Wholesale and retail trade	30,550	3,892,625	1,342	7,949	162	2,959,650	233,010	36,408	39,302	34,518	284,706	26,507
Wholesale trade	6,486	1,799,182	900	1,016	12	1,455,077	89,664	13,186	13,348	8,050	104,763	5,679
Retail trade	23,296	2,004,227	432	6,192	126	1,441,801	136,472	21,579	24,684	25,283	172,875	20,129
Wholesale and retail trade not allocable	768	89,216	10	741	24	62,772	6,874	1,643	1,270	1,185	7,068	699
Finance, insurance, and real estate	31,591	1,853,740	149,574	7,729	4,873	23,474	472,597	55,912	171,500	166,080	352,792	21,709
Services	21,049	1,690,447	1,767	3,184	54	212,225	440,256	40,467	31,339	36,111	526,599	17,731
Nature of business not allocable	945	24,263	57	82	-	11,663	1,683	253	353	533	6,925	564
NORTH CAROLINA												
All industrial divisions	17,657	1,238,548	1,189	3,041	377	808,194	84,174	18,366	21,044	28,659	146,354	14,104
Agriculture, forestry, and fisheries	2,199	58,410	285	528	-	22,010	4,494	907	863	4,338	8,445	1,732
Construction	1,259	114,209	25	193	-	83,955	743	1,908	1,808	3,043	11,809	1,072
Manufacturing	945	129,979	30	104	2	99,923	2,179	1,815	1,853	2,784	8,236	734
Transportation, communication, and sanitary services	303	14,339	7	-	-	8,810	284	48	376	1,031	2,616	244
Wholesale and retail trade	6,763	746,845	614	1,696	36	570,309	49,034	7,560	11,713	8,046	50,487	5,626
Wholesale trade	1,197	268,774	120	1,248	-	214,067	16,302	1,216	3,384	2,792	16,110	1,018
Retail trade	5,411	454,470	490	408	36	337,761	31,146	6,100	7,991	4,992	32,967	4,472
Wholesale and retail trade not allocable	155	23,601	4	40	-	18,481	1,586	244	338	262	1,410	(1)
Finance, insurance, and real estate	2,583	25,785	184	409	339	3,169	1,077	550	1,696	3,145	11,054	1,948
Services	3,459	141,329	43	110	-	17,024	25,837	5,367	2,572	5,971	52,231	2,681
NORTH DAKOTA												
All industrial divisions	4,657	257,660	644	838	24	151,598	21,113	4,547	5,787	13,270	21,846	3,574
Agriculture, forestry, and fisheries	2,226	47,087	533	287	24	15,225	2,283	529	2,475	6,546	7,395	1,834
Construction	225	15,716	-	120	-	9,923	36	352	216	1,778	1,642	185
Transportation, communication, and sanitary services	129	10,283	6	-	-	7,537	149	59	207	501	1,184	129
Wholesale and retail trade	879	136,786	75	75	-	106,595	10,315	2,310	1,550	1,540	4,118	631
Wholesale trade	(1)	(1)	(1)	(1)	-	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Retail trade	768	92,225	39	74	-	68,446	8,033	2,016	1,325	1,172	2,799	557
Wholesale and retail trade not allocable	(1)	(1)	(1)	-	-	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Finance, insurance, and real estate	437	3,088	16	-	-	1,088	12	3	404	774	243	275
Services	671	39,915	11	355	-	8,118	8,318	1,032	859	1,953	9,878	508
Nature of business not allocable	-	-	-	-	-	-	-	-	-	-	-	-

Footnotes at end of table. See text for explanatory statements and "Description of the Sample and Limitations of the Data."

ACTIVE PARTNERSHIPS

Table 21.—NUMBER OF PARTNERSHIPS AND SELECTED INCOME AND DEDUCTION ITEMS, BY STATE AND INDUSTRIAL DIVISION—Continued

State and industrial division	Partnerships with and without net profit											Number of partnerships with net profit
	Number of partnerships	Business receipts (Thousand dollars)	Interest received (Thousand dollars)	Rent received (Thousand dollars)	Net gain, sales other than capital assets (Thousand dollars)	Cost of goods sold (Thousand dollars)	Salaries and wages (Thousand dollars)	Payments to partners (Thousand dollars)	Taxes (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
OHIO												
All industrial divisions	39,067	2,349,797	6,392	7,438	288	1,392,153	205,470	37,883	39,601	57,220	355,510	30,469
Agriculture, forestry, and fisheries	3,876	71,557	184	171	17	35,647	2,742	424	2,037	4,986	15,662	3,062
Mining	858	25,386	43	69	-	13,383	527	218	617	2,669	2,276	412
Construction	3,521	242,895	237	1,193	31	177,867	5,159	6,086	3,391	4,827	28,146	2,792
Manufacturing	1,449	167,483	66	165	11	113,467	5,783	3,185	2,546	4,067	18,587	1,133
Transportation, communication, and sanitary services	761	32,640	3	3	-	18,076	674	809	1,298	1,824	4,091	626
Wholesale and retail trade	12,672	1,301,112	887	3,503	18	983,581	97,449	11,671	15,112	15,145	89,894	10,294
Wholesale trade	1,558	373,002	156	303	-	306,814	19,269	2,504	3,037	3,042	21,852	1,209
Retail trade	10,717	899,826	595	2,987	12	655,383	76,545	9,079	11,536	11,539	65,376	8,804
Wholesale and retail trade not allocable	397	28,284	136	213	6	21,384	1,635	88	539	564	2,666	281
Finance, insurance, and real estate	8,108	108,604	4,832	1,059	211	4,504	16,574	4,918	8,384	13,623	30,520	5,665
Services	7,681	394,883	140	1,275	-	44,703	75,371	10,354	6,129	10,054	164,106	6,402
Nature of business not allocable	141	5,237	-	-	-	925	1,191	218	87	25	2,228	(1)
OKLAHOMA												
All industrial divisions	11,818	1,109,296	4,898	6,304	580	762,589	76,087	13,203	15,516	31,787	90,743	8,991
Agriculture, forestry, and fisheries	1,946	59,645	195	463	171	36,708	2,765	764	1,461	4,728	4,014	1,366
Mining	472	45,610	580	1,614	179	26,881	1,220	436	1,385	4,757	24,154	230
Construction	835	109,374	64	38	92	84,154	2,437	476	1,288	2,524	7,736	657
Manufacturing	509	83,318	54	371	-	59,617	4,096	696	1,142	2,423	5,722	343
Transportation, communication, and sanitary services	194	19,410	2	15	-	12,845	295	120	637	1,675	1,334	115
Wholesale and retail trade	3,497	643,962	657	1,131	15	523,050	39,453	4,927	6,572	5,724	23,311	2,708
Wholesale trade	454	202,533	13	316	1	175,155	8,546	861	2,647	1,492	5,509	294
Retail trade	2,956	421,599	643	788	14	332,661	29,607	4,017	3,739	4,011	16,528	2,328
Wholesale and retail trade not allocable	(1)	(1)	(1)	(1)	-	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Finance, insurance, and real estate	1,830	33,713	3,327	1,545	119	5,036	4,455	1,404	1,346	3,498	15,658	1,404
Services	2,496	114,016	19	1,127	4	14,298	21,366	4,380	1,685	6,438	37,126	2,149
OREGON												
All industrial divisions	13,977	1,202,827	3,019	4,303	262	759,664	89,430	12,623	23,877	41,710	125,459	10,755
Agriculture, forestry, and fisheries	2,636	72,065	194	506	42	26,627	4,547	1,111	2,856	6,909	8,510	1,763
Construction	674	113,340	94	124	-	89,160	847	432	1,811	2,464	11,707	607
Manufacturing	1,448	235,532	220	476	1	176,309	1,437	2,805	5,267	11,924	10,124	1,024
Transportation, communication, and sanitary services	291	11,892	3	9	-	4,983	21	32	835	1,247	2,548	251
Wholesale and retail trade	3,817	587,521	612	1,870	149	435,617	49,344	5,143	6,019	7,020	36,999	3,247
Wholesale trade	639	200,567	177	622	6	162,653	11,375	1,152	1,405	2,263	8,969	509
Retail trade	3,107	372,980	419	1,232	143	263,402	35,849	3,796	4,408	4,629	27,351	2,668
Wholesale and retail trade not allocable	(1)	(1)	(1)	(1)	-	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Finance, insurance, and real estate	2,672	37,971	1,785	629	68	709	6,417	667	3,967	6,468	9,049	1,820
Services	2,336	138,319	63	683	2	23,240	26,776	2,433	3,013	5,065	46,008	1,979
PENNSYLVANIA												
All industrial divisions	50,807	4,193,574	13,009	14,118	788	2,751,740	315,019	77,152	73,081	102,736	442,412	40,420
Agriculture, forestry, and fisheries	3,734	77,055	165	594	59	42,015	4,604	703	1,827	5,267	12,250	2,728
Mining	1,735	96,018	39	497	72	56,663	1,817	579	2,232	9,036	5,335	1,197
Construction	4,405	343,742	328	2,469	-	246,665	5,720	8,152	6,700	8,561	41,412	3,757
Manufacturing	3,106	603,295	294	904	18	450,826	12,384	9,812	10,314	11,232	47,155	2,478
Transportation, communication, and sanitary services	1,609	107,233	7	479	102	67,024	1,149	2,950	3,796	5,986	12,572	1,310
Wholesale and retail trade	19,030	2,354,262	1,483	6,221	169	1,783,607	182,216	29,310	26,419	28,656	137,186	15,855
Wholesale trade	3,285	879,038	562	1,192	10	709,373	53,826	7,131	8,838	7,460	45,128	2,853
Retail trade	15,307	1,419,562	915	4,943	159	1,032,521	124,164	21,461	16,877	20,594	88,175	12,633
Wholesale and retail trade not allocable	438	55,662	6	86	-	41,713	4,226	718	704	602	3,883	369
Finance, insurance, and real estate	7,992	152,057	10,533	563	367	11,574	21,510	5,766	12,014	16,084	48,719	5,645
Services	8,917	456,107	160	2,391	1	91,877	85,183	19,759	9,668	17,773	137,333	7,329
Nature of business not allocable	279	3,805	-	-	-	1,489	436	121	111	141	450	121
RHODE ISLAND												
All industrial divisions	2,717	101,451	523	619	-	53,565	11,680	3,082	1,947	2,138	16,811	2,244
Mining	-	-	-	-	-	-	-	-	-	-	-	-
Construction	316	10,320	25	-	-	6,072	95	775	112	226	2,363	297
Transportation, communication, and sanitary services	-	-	-	-	-	-	-	-	-	-	-	-
Wholesale and retail trade	1,066	50,678	-	504	-	35,521	4,529	1,211	681	707	4,507	869
Wholesale trade	178	6,384	-	23	-	3,130	869	474	67	154	846	(1)
Retail trade	809	41,095	-	437	-	29,640	3,660	737	591	519	3,446	651
Wholesale and retail trade not allocable	(1)	(1)	-	(1)	-	(1)	-	-	(1)	(1)	(1)	(1)
Finance, insurance, and real estate	453	8,302	42	39	-	983	1,760	89	501	377	2,843	354
Services	624	17,294	442	3	-	1,510	4,909	486	355	365	5,413	505
Nature of business not allocable	-	-	-	-	-	-	-	-	-	-	-	-
SOUTH CAROLINA												
All industrial divisions	7,118	555,519	960	2,080	5	373,304	34,568	4,816	7,420	13,760	60,992	5,795
Agriculture, forestry, and fisheries	1,192	45,566	156	51	-	16,018	2,808	137	516	2,786	5,868	1,023
Construction	437	56,660	32	629	-	46,543	120	1,099	779	933	4,034	294
Manufacturing	379	47,013	8	65	-	33,519	716	224	901	2,372	4,871	339
Wholesale and retail trade	2,548	329,792	143	651	2	263,116	19,556	1,743	3,788	3,046	18,620	2,206
Wholesale trade	285	105,057	21	325	-	90,687	3,687	333	1,105	837	4,437	262
Retail trade	2,240	220,989	122	319	2	169,439	15,633	1,375	2,537	2,172	14,018	1,922
Wholesale and retail trade not allocable	(1)	(1)	-	(1)	-	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Finance, insurance, and real estate	964	11,890	603	341	-	3,604	1,214	676	446	1,229	4,838	671
Services	1,453	58,615	18	343	3	6,141	10,138	937	866	3,184	22,062	1,176

Footnotes at end of table. See text for explanatory statements and "Description of the Sample and Limitations of the Data."

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ACTIVE PARTNERSHIPS

Table 21.—NUMBER OF PARTNERSHIPS AND SELECTED INCOME AND DEDUCTION ITEMS, BY STATE AND INDUSTRIAL DIVISION—Continued

State and industrial division	Partnerships with and without net profit											Number of partnerships with net profit
	Number of partnerships	Business receipts (Thousand dollars)	Interest received (Thousand dollars)	Rent received (Thousand dollars)	Net gain, sales other than capital assets (Thousand dollars)	Cost of goods sold (Thousand dollars)	Salaries and wages (Thousand dollars)	Payments to partners (Thousand dollars)	Taxes (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
SOUTH DAKOTA												
All industrial divisions	5,651	331,671	706	822	114	215,909	21,588	4,415	6,710	10,688	39,932	4,733
Agriculture, forestry, and fisheries	2,449	74,532	172	160	1	51,568	143	74	2,127	5,439	10,869	2,092
Construction	368	20,902	1	67	-	13,441	879	686	379	584	3,146	308
Wholesale and retail trade	1,135	167,622	52	369	-	128,738	11,593	1,746	2,388	1,949	8,149	898
Wholesale trade	166	54,994	37	88	-	45,334	2,484	1,056	901	433	1,966	(1)
Retail trade	915	99,687	12	278	-	74,259	8,402	549	1,202	1,348	5,690	744
Wholesale and retail trade not allocable	(1)	(1)	(1)	(1)	-	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Finance, insurance, and real estate	824	14,264	475	51	-	1,631	2,176	312	922	822	4,073	685
Services	695	32,968	6	73	-	4,840	6,213	1,330	541	1,336	12,056	635
Nature of business not allocable	-	-	-	-	-	-	-	-	-	-	-	-
TENNESSEE												
All industrial divisions	17,097	1,548,247	1,229	3,248	109	1,126,531	92,459	21,472	14,933	28,020	140,153	13,402
Agriculture, forestry, and fisheries	2,311	72,075	68	468	1	52,699	1,564	238	689	3,925	4,079	1,465
Construction	1,071	117,618	28	200	-	94,110	1,100	941	1,348	2,869	9,457	876
Manufacturing	766	113,531	42	132	9	87,482	1,266	1,656	1,468	2,421	10,157	661
Transportation, communication, and sanitary services	486	15,245	5	-	-	7,223	270	892	381	1,624	2,222	405
Wholesale and retail trade	6,646	1,040,963	661	1,429	66	855,737	56,937	10,670	7,513	8,626	48,020	5,203
Wholesale trade	823	487,671	95	359	-	435,956	15,515	1,596	2,148	2,220	14,171	662
Retail trade	5,626	524,034	542	1,026	66	397,504	39,113	8,831	5,082	6,042	31,975	4,354
Wholesale and retail trade not allocable	197	29,258	24	44	-	22,277	2,309	243	283	364	1,874	187
Finance, insurance, and real estate	2,657	31,912	336	694	19	4,352	3,447	775	1,482	2,825	11,029	2,144
Services	2,919	141,173	88	325	14	15,102	27,843	6,288	1,947	4,587	55,313	2,464
TEXAS												
All industrial divisions	56,051	4,955,774	21,783	21,143	624	3,226,443	345,179	72,022	64,809	159,410	445,729	40,844
Agriculture, forestry, and fisheries	9,736	438,104	1,450	4,081	32	208,492	29,271	3,925	7,265	30,727	49,758	6,560
Mining	2,565	253,477	556	1,437	336	144,585	3,592	3,672	8,660	29,389	[2]20,904	1,170
Construction	3,921	577,263	716	1,446	7	464,987	5,308	8,161	4,974	11,528	37,972	3,061
Manufacturing	1,662	309,589	174	1,131	-	230,679	5,674	4,233	3,566	9,054	23,771	1,265
Transportation, communication, and sanitary services	1,111	84,766	123	53	46	51,267	1,435	1,046	2,327	5,764	9,593	735
Wholesale and retail trade	13,536	2,560,246	2,713	5,829	119	2,041,515	171,446	26,194	17,792	26,021	110,041	10,295
Wholesale trade	2,228	966,923	558	985	7	817,728	45,359	5,413	5,596	7,814	35,855	1,889
Retail trade	10,980	1,488,537	2,106	4,633	110	1,141,715	117,721	20,160	11,402	16,750	69,822	8,154
Wholesale and retail trade not allocable	328	104,786	49	211	2	82,072	8,366	621	794	1,457	4,364	252
Finance, insurance, and real estate	13,623	225,273	15,635	3,878	80	18,800	28,633	8,753	13,539	25,673	65,942	9,957
Services	9,621	503,785	416	3,285	4	65,173	99,462	15,998	6,638	21,209	168,389	7,641
Nature of business not allocable	276	3,271	-	3	-	945	358	40	48	45	1,167	160
UTAH												
All industrial divisions	5,104	400,586	779	1,567	16	244,044	27,542	4,521	5,862	11,779	46,508	3,813
Agriculture, forestry, and fisheries	1,007	38,452	10	176	5	10,710	2,330	671	1,140	2,874	1,958	652
Mining	180	14,482	-	4	-	8,114	684	71	381	1,169	687	121
Construction	529	71,247	33	158	-	56,745	113	598	619	1,902	6,672	566
Wholesale and retail trade	1,289	185,205	260	762	-	141,186	12,696	1,941	1,899	2,103	11,333	1,008
Wholesale trade	151	47,019	23	73	-	37,363	2,672	484	503	479	2,406	126
Retail trade	1,107	129,997	237	663	-	98,670	9,419	1,457	1,331	1,516	7,461	851
Wholesale and retail trade not allocable	(1)	(1)	-	(1)	-	(1)	(1)	-	(1)	(1)	(1)	(1)
Finance, insurance, and real estate	869	14,934	446	-	6	-	1,736	320	470	1,040	3,169	514
Services	917	45,365	26	261	5	5,825	9,400	405	701	1,445	20,141	779
VERMONT												
All industrial divisions	1,992	98,747	72	378	1	59,927	7,859	2,059	1,901	4,063	11,034	1,390
Agriculture, forestry, and fisheries	521	9,270	-	43	-	5,733	203	240	348	1,004	973	372
Mining	-	-	-	-	-	-	-	-	-	-	-	-
Wholesale and retail trade	484	52,594	8	52	1	38,583	4,237	824	618	785	3,240	335
Wholesale trade	(1)	(1)	-	-	-	(1)	(1)	-	(1)	(1)	(1)	(1)
Retail trade	438	37,446	1	35	1	26,429	3,253	799	357	648	2,545	289
Wholesale and retail trade not allocable	(1)	(1)	(1)	(1)	-	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Finance, insurance, and real estate	410	2,577	54	-	-	1,468	74	-	118	194	360	223
Services	345	17,241	7	260	-	2,173	3,185	482	501	888	5,565	289
VIRGINIA												
All industrial divisions	14,388	837,664	3,447	1,976	52	497,559	73,305	14,359	12,667	26,785	114,033	11,371
Agriculture, forestry, and fisheries	1,722	33,631	10	181	-	20,949	452	216	693	3,281	2,121	1,312
Mining	502	29,223	-	3	1	17,292	2,544	557	884	1,915	2,743	359
Construction	1,005	83,505	29	274	-	63,915	404	3,220	1,071	2,444	6,462	751
Manufacturing	823	53,236	8	104	1	39,133	404	481	761	1,929	4,745	618
Transportation, communication, and sanitary services	332	16,332	2	90	50	10,538	-	10	696	1,395	1,308	291
Wholesale and retail trade	4,650	450,298	560	950	-	331,232	38,649	4,850	4,368	4,961	29,957	3,887
Wholesale trade	604	109,477	116	262	-	82,427	8,429	985	1,058	1,221	8,213	536
Retail trade	3,960	333,433	444	687	-	243,111	29,493	3,847	3,225	3,635	21,487	3,286
Wholesale and retail trade not allocable	(1)	(1)	-	(1)	-	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Finance, insurance, and real estate	2,442	27,441	2,660	162	-	764	2,865	1,315	1,733	3,996	10,026	1,682
Services	2,892	143,964	178	212	-	13,736	27,987	3,710	2,460	6,864	56,651	2,451

Footnotes at end of table. See text for explanatory statements and "Description of the Sample and Limitations of the Data."

ACTIVE PARTNERSHIPS

Table 21.—NUMBER OF PARTNERSHIPS AND SELECTED INCOME AND DEDUCTION ITEMS, BY STATE AND INDUSTRIAL DIVISION—Continued

State and industrial division	Partnerships with and without net profit											Number of partnerships with net profit
	Number of partnerships	Business receipts (Thousand dollars)	Interest received (Thousand dollars)	Rent received (Thousand dollars)	Net gain, sales other than capital assets (Thousand dollars)	Cost of goods sold (Thousand dollars)	Salaries and wages (Thousand dollars)	Payments to partners (Thousand dollars)	Taxes (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
WASHINGTON												
All industrial divisions	16,190	1,176,397	4,813	4,858	470	717,922	88,350	21,248	27,449	42,295	151,752	12,105
Agriculture, forestry, and fisheries	2,397	106,047	291	236	282	55,741	3,871	1,023	2,621	8,957	16,558	1,710
Mining	116	13,260	16	84	-	7,350	738	313	326	788	1,378	(1)
Construction	1,399	184,199	200	963	78	142,319	1,911	1,851	3,978	4,650	18,910	1,116
Manufacturing	1,353	128,470	125	132	2	92,735	2,740	2,211	3,635	4,019	8,967	935
Transportation, communication, and sanitary services	256	19,609	3	5	-	11,415	167	587	1,034	1,020	2,939	218
Wholesale and retail trade	3,798	520,345	982	1,467	-	386,549	45,120	8,028	7,245	5,901	34,553	3,003
Wholesale trade	839	156,682	98	765	-	125,370	11,077	1,442	1,815	2,033	8,411	604
Retail trade	2,803	339,864	863	664	-	242,903	32,393	5,884	5,172	3,709	24,877	2,282
Wholesale and retail trade not allocable	(1)	(1)	(1)	(1)	-	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Finance, insurance, and real estate	3,928	48,644	3,038	1,281	108	1,800	3,346	1,420	4,090	8,962	14,599	2,812
Services	2,905	155,820	158	690	-	20,012	30,457	5,815	4,507	7,998	53,863	2,213
WEST VIRGINIA												
All industrial divisions	8,785	327,759	907	984	109	205,437	21,309	6,485	6,772	9,691	44,412	6,754
Agriculture, forestry, and fisheries	552	10,879	22	3	35	6,874	5	106	171	1,161	1,711	395
Mining	2,893	25,760	1	-	41	14,529	672	463	877	2,177	[2]471	1,958
Construction	289	36,239	6	-	-	27,231	1,046	402	1,011	772	2,222	224
Manufacturing	233	17,650	12	89	-	11,704	868	126	345	556	2,340	211
Wholesale and retail trade	2,063	180,443	146	483	33	138,700	12,306	2,077	2,543	1,823	11,566	1,686
Wholesale trade	250	34,648	5	5	-	27,379	2,042	322	299	336	2,355	229
Retail trade	1,729	138,951	134	435	33	106,996	9,581	1,494	2,066	1,378	8,536	1,373
Wholesale and retail trade not allocable	(1)	(1)	(1)	(1)	-	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Finance, insurance, and real estate	1,598	11,847	675	363	-	227	734	310	1,102	1,870	6,395	1,243
Services	978	42,255	33	46	-	4,388	5,678	3,001	686	1,126	20,238	898
WISCONSIN												
All industrial divisions	20,483	1,199,017	4,246	3,379	203	744,958	85,691	23,334	19,564	30,633	162,095	16,845
Agriculture, forestry, and fisheries	5,064	77,634	138	533	33	27,791	2,328	686	3,650	7,414	16,829	4,180
Mining	145	9,161	85	36	-	2,960	86	37	244	1,117	1,812	(1)
Construction	1,356	101,303	333	368	47	69,404	2,866	1,846	1,494	3,004	13,431	1,226
Manufacturing	1,067	155,884	102	212	1	113,475	2,212	4,084	1,809	3,222	16,725	991
Transportation, communication, and sanitary services	400	15,326	16	87	-	6,511	62	1,427	886	1,837	2,052	321
Wholesale and retail trade	6,066	644,275	432	1,059	4	492,154	45,498	9,691	6,003	6,776	38,797	5,047
Wholesale trade	654	137,584	48	108	4	114,211	7,614	682	701	937	6,125	571
Retail trade	5,255	490,654	380	947	-	364,920	37,114	8,923	5,193	5,651	31,632	4,378
Wholesale and retail trade not allocable	(1)	(1)	(1)	(1)	-	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Finance, insurance, and real estate	3,098	33,124	3,087	438	118	5,035	3,481	915	3,213	3,454	12,119	2,247
Services	3,184	160,722	26	646	-	27,602	28,161	4,648	2,262	3,800	60,218	2,688
WYOMING												
All industrial divisions	3,072	180,169	521	442	-	115,300	9,507	4,388	3,043	5,809	21,334	2,449
Agriculture, forestry, and fisheries	681	29,556	63	174	-	17,218	333	490	835	2,043	3,949	482
Construction	149	10,036	2	-	-	7,369	31	306	211	793	85	(1)
Transportation, communication, and sanitary services	172	6,100	-	30	-	2,603	347	500	280	649	129	(1)
Wholesale and retail trade	875	95,882	126	114	-	74,630	5,457	1,794	1,052	929	6,347	731
Wholesale trade	(1)	(1)	(1)	(1)	-	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Retail trade	829	74,426	102	72	-	56,793	4,398	1,714	907	681	5,233	685
Wholesale and retail trade not allocable	(1)	(1)	-	(1)	-	(1)	(1)	-	(1)	(1)	(1)	(1)
Finance, insurance, and real estate	583	13,313	308	63	-	5,638	347	481	255	572	3,957	543
Services	508	17,642	20	60	-	3,528	2,878	761	276	570	6,213	389
Nature of business not allocable	-	-	-	-	-	-	-	-	-	-	-	-
OTHER AREAS												
All industrial divisions	150	34,321	42	4	-	22,508	2,663	61	627	602	3,682	(1)

[1]Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.
[2]Net loss exceeds net profit.
NOTE: See text for explanatory statements and "Description of the Sample and Limitations of the Data."
When estimates for particular industrial divisions within a State have a high sampling variability, they are deleted. However, the data are included in the appropriate U. S. industrial division totals and State totals.

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Table 22.—NUMBER OF RETURNS, TOTAL COMPILED RECEIPTS, BUSINESS RECEIPTS, DEPRECIATION, NET INCOME, TOTAL ASSETS, AND INVENTORY, BY INDUSTRIAL GROUP

Industrial group	Returns with and without net income							Returns with net income						
	Number of returns	Total compiled receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Total assets (Thousand dollars)	Inventory, end-of-year (Thousand dollars)	Number of returns	Total compiled receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net income (Thousand dollars)	Total assets (Thousand dollars)	Inventory, end-of-year (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
All industrial groups	1,190,286	873,177,644	823,943,265	23,687,786	45,893,900	1,289,516,071	94,641,958	715,589	750,598,885	709,250,561	19,769,298	52,401,331	1,086,797,445	80,992,801
Agriculture, forestry, and fisheries	18,981	5,339,546	5,077,402	209,562	110,151	4,691,334	567,796	10,560	3,976,505	3,768,956	146,134	249,043	3,244,972	368,065
Mining	13,731	12,257,972	11,615,577	760,119	862,437	17,943,960	999,595	6,695	9,607,161	9,159,206	545,529	1,351,156	12,657,310	785,850
Metal mining	866	2,102,308	2,004,867	108,849	219,487	4,246,554	320,500	190	1,903,562	1,815,874	89,786	371,540	3,255,559	287,957
Bituminous coal and lignite mining	1,883	2,053,660	1,978,209	121,560	57,033	2,342,247	89,532	956	1,591,329	1,527,323	91,535	86,094	1,905,928	72,924
Crude petroleum and natural gas	7,161	5,982,256	5,595,875	384,364	604,585	8,675,746	381,716	3,479	4,565,122	4,330,804	258,060	768,936	5,701,849	281,537
Mining and quarrying of nonmetallic minerals, and anthracite mining	3,821	2,119,748	2,036,626	145,346	[1]18,668	2,679,413	207,847	2,070	1,547,148	1,485,205	106,148	124,586	1,793,974	143,432
Construction	83,791	37,412,748	36,742,702	661,710	509,159	17,745,002	2,534,996	46,654	28,068,802	27,552,274	459,489	978,404	12,829,543	1,726,648
General building contractors	31,057	14,436,841	14,201,016	124,907	141,324	7,155,161	1,352,458	16,349	10,883,227	10,706,341	87,130	290,600	5,012,123	884,533
General contractors other than building	10,144	9,492,191	9,195,724	354,324	180,983	5,172,028	280,777	6,080	7,003,795	6,766,177	245,206	327,806	3,822,172	190,704
Special trade contractors	40,983	13,331,075	13,194,835	179,173	187,008	5,328,967	885,084	23,563	10,094,514	9,993,073	124,998	356,405	3,954,982	646,546
Contractors not allocable	1,607	152,641	151,127	3,306	[1]156	88,846	16,677	662	87,266	86,683	2,155	3,593	40,266	4,865
Manufacturing	173,558	377,580,234	369,911,448	10,503,230	22,493,578	275,963,520	57,522,979	110,494	336,831,731	329,783,972	9,451,646	24,549,132	248,158,015	51,067,582
Beverage industries	3,566	9,037,810	8,925,482	230,518	507,594	5,918,205	1,441,067	2,588	8,494,886	8,391,225	208,476	527,076	5,524,539	1,361,875
Food and kindred products	15,315	53,859,761	53,393,579	790,204	1,777,402	19,602,532	4,711,990	10,433	46,995,935	46,579,275	687,308	1,929,281	17,436,898	4,239,007
Tobacco manufactures	94	5,103,059	5,086,602	39,759	628,129	3,718,464	2,783,422	92	5,099,617	5,083,237	39,729	628,153	3,716,679	2,782,610
Textile mill products	6,306	13,762,421	13,578,868	350,300	538,092	8,931,512	2,632,540	4,224	12,191,837	12,038,797	313,219	611,691	7,893,988	2,337,491
Apparel and other finished products made from fabrics and similar materials	16,992	12,986,740	12,894,763	88,103	308,595	5,068,316	1,743,451	10,768	10,888,744	10,814,652	69,557	402,224	4,202,854	1,463,877
Lumber and wood products, except furniture	8,551	7,250,205	6,969,724	209,179	192,161	5,582,697	1,123,374	4,798	5,568,799	5,333,389	155,657	290,291	4,319,622	855,959
Furniture and fixtures	5,818	5,008,230	4,954,643	75,553	176,366	2,549,441	740,172	3,507	3,976,172	3,933,445	57,275	231,532	2,017,505	570,706
Paper and allied products	3,444	12,480,970	12,217,859	513,892	967,566	10,974,724	1,518,889	2,423	11,567,008	11,316,794	477,617	1,003,417	10,179,387	1,389,654
Printing, publishing, and allied industries	20,480	13,975,911	13,624,541	305,992	872,618	9,304,892	1,087,645	13,257	11,539,322	11,237,060	255,357	985,657	7,791,442	920,206
Chemicals and allied products	10,108	29,222,956	28,424,554	1,281,714	3,292,455	26,114,664	4,240,928	6,630	27,802,337	27,031,435	1,229,309	3,398,978	24,805,720	4,019,210
Petroleum refining and related industries	1,261	39,282,516	37,366,193	1,436,351	1,765,227	43,932,328	3,221,996	838	37,265,405	35,400,048	1,361,212	1,794,033	41,742,892	3,005,164
Rubber and miscellaneous plastics products	4,427	8,065,480	7,923,091	237,826	502,241	5,549,800	1,371,985	2,936	7,443,440	7,311,872	215,939	550,009	5,104,885	1,271,133
Leather and leather products	2,982	3,880,367	3,850,886	39,538	114,687	1,912,804	601,953	1,915	3,170,618	3,148,610	30,686	147,472	1,546,818	474,484
Stone, clay, and glass products	7,845	10,592,258	10,364,610	482,547	873,120	9,336,598	1,433,226	4,865	9,217,412	9,016,021	414,668	952,341	8,195,928	1,244,026
Primary metal industries	4,477	26,666,438	26,169,569	1,122,871	1,655,996	28,177,641	5,818,068	2,953	23,525,105	23,064,303	983,408	1,761,687	24,919,274	5,080,165
Fabricated metal products (including ordnance), except machinery and transportation equipment	18,219	21,125,121	20,832,953	498,352	1,012,023	13,462,425	3,486,564	11,743	17,792,679	17,544,042	412,021	1,202,510	11,337,449	2,911,696
Machinery, except electrical and transportation equipment	18,143	26,466,444	25,910,288	927,731	1,828,348	21,567,829	5,979,913	11,388	23,213,247	22,722,522	834,663	2,077,103	18,640,829	5,173,518
Electrical machinery, equipment, and supplies	7,182	24,155,480	23,791,116	532,003	1,375,078	16,166,599	4,284,588	4,338	22,055,518	21,726,773	478,793	1,589,022	14,694,067	3,829,412
Transportation equipment, except motor vehicles	2,419	16,814,943	16,663,028	259,186	396,842	9,697,445	3,362,387	1,302	13,487,186	13,370,657	203,997	592,962	7,472,568	2,734,140
Motor vehicles and motor vehicle equipment	2,049	24,001,168	23,378,267	722,875	2,764,128	18,290,633	3,326,355	1,296	23,199,088	22,607,080	700,798	2,797,997	17,605,184	3,112,842
Professional, scientific, and controlling instruments; photographic and optical goods; watches and clocks	3,457	7,003,844	6,889,156	221,177	595,670	5,262,551	1,443,865	2,093	6,458,853	6,358,680	206,467	651,456	4,832,311	1,320,716
Other manufacturing industries	10,423	6,838,112	6,701,676	137,559	349,240	4,841,420	1,168,601	6,107	5,878,523	5,754,055	115,490	424,240	4,177,776	969,691
Transportation, communication, electric, gas, and sanitary services	49,048	68,153,902	66,322,225	5,689,673	7,486,686	155,534,789	3,126,259	30,166	57,885,477	56,422,034	4,837,016	8,022,298	130,894,499	2,709,710
Transportation	37,446	31,163,967	29,925,803	2,091,747	987,305	53,027,523	957,003	23,145	21,711,440	20,822,438	1,356,463	1,469,483	31,375,462	587,199
Motor freight transportation and warehousing	19,819	8,976,057	8,814,112	485,593	260,458	4,646,932	119,734	12,592	7,158,300	7,035,400	377,178	328,633	3,694,936	92,513
Other transportation	17,627	22,187,910	21,111,691	1,606,154	726,847	48,380,591	837,269	10,553	14,553,140	13,787,038	979,285	1,140,850	27,680,526	494,686
Communication	6,452	16,059,408	15,766,522	1,198,555	3,061,021	33,847,975	860,117	3,838	15,839,705	15,551,262	1,172,310	3,093,787	33,399,649	852,974
Electric and gas companies and systems	1,503	20,453,211	20,197,429	2,346,794	3,342,775	66,559,501	1,290,649	1,190	19,900,281	19,658,061	2,263,102	3,357,395	64,203,469	1,255.043
Water supply and other sanitary services	3,647	477,316	432,471	52,577	95,585	2,099,790	18,490	1,993	434,051	390,273	45,141	101,633	1,915,919	14,494
Wholesale and retail trade	364,947	270,846,706	266,419,143	2,189,295	4,563,809	94,590,990	28,782,904	224,948	229,273,523	225,599,088	1,751,839	5,861,975	78,814,657	23,460,168
Wholesale trade	123,412	132,513,679	130,588,312	712,168	2,286,650	44,339,153	12,643,772	84,255	114,908,226	113,246,792	587,211	2,774,991	38,174,293	10,688,004
Groceries and related products	14,240	25,026,272	24,720,154	112,195	241,913	4,637,817	1,275,093	9,753	21,262,022	21,007,873	92,198	297,040	3,875,571	1,074,908
Meats and meat products	1,832	3,426,983	3,415,081	10,585	22,139	437,652	81,738	1,349	2,923,032	2,913,744	8,748	30,132	380,036	69,627
Poultry and poultry products, fish and sea foods, and other groceries and related products	12,408	21,599,289	21,305,073	101,610	219,774	4,200,165	1,193,355	8,404	18,338,990	18,094,129	83,450	266,908	3,495,535	1,005,281
Electrical goods, hardware, and plumbing and heating equipment and supplies	13,766	12,943,596	12,775,398	59,126	233,556	4,894,258	1,737,009	9,627	10,805,979	10,662,662	47,614	298,551	4,025,765	1,404,333
Electrical goods	7,151	7,452,835	7,361,228	30,340	145,065	2,596,854	856,223	5,055	6,276,231	6,196,078	24,691	179,359	2,177,373	690,331
Hardware, and plumbing and heating equipment	6,615	5,490,761	5,414,170	28,786	88,491	2,297,404	880,786	4,572	4,529,748	4,466,584	22,923	119,192	1,848,392	714,002
Other wholesalers	95,406	94,543,811	93,092,760	540,847	1,811,181	34,807,078	9,631,670	64,875	82,840,225	81,576,257	447,399	2,179,400	30,272,957	8,208,763
Beer, wine, and distilled alcoholic beverages	2,944	7,503,266	7,477,367	22,033	116,414	2,282,401	636,655	2,185	7,040,899	7,016,525	19,876	123,209	2,149,453	579,920
Dry goods and apparel	7,006	5,826,124	5,757,117	12,965	101,127	2,388,463	730,905	5,005	5,094,914	5,034,570	10,844	127,757	2,088,076	628,983
Drugs, chemicals, and allied products	5,255	6,750,384	6,686,300	26,820	239,443	2,123,001	631,272	3,468	6,099,581	6,040,830	24,296	273,632	1,890,337	565,682
Lumber and construction materials	6,556	5,405,188	5,331,051	37,458	58,324	1,888,583	474,231	4,249	4,245,841	4,187,568	25,833	88,324	1,426,586	358,328
Machinery, equipment, and supplies	16,180	10,572,166	10,331,872	88,607	265,100	4,738,559	1,460,087	10,726	8,873,667	8,676,187	66,979	335,524	3,919,763	1,169,285
Motor vehicles and automotive equipment	7,260	6,275,189	6,209,264	27,893	116,261	1,826,242	733,277	5,173	5,533,428	5,480,129	23,153	138,107	1,547,636	613,388
Farm products—raw materials	5,141	10,934,228	10,736,665	59,832	160,143	3,572,018	1,361,720	4,053	9,630,491	9,451,345	52,157	178,028	3,188,361	1,225,761
Wholesalers, not elsewhere classified	41,668	38,354,406	37,682,792	254,633	722,548	15,278,666	3,389,958	27,989	33,615,991	33,019,193	215,973	867,051	13,426,906	2,876,608
Wholesalers not allocable	3,396	2,922,860	2,880,332	10,606	31,821	709,145	213,565	2,027	2,705,413	2,669,910	8,288	47,768	635,839	190,808

Footnote at end of table. See text for explanatory statements and "Description of the Sample and Limitations of the Data."

Table 22.—NUMBER OF RETURNS, TOTAL COMPILED RECEIPTS, BUSINESS RECEIPTS, DEPRECIATION, NET INCOME, TOTAL ASSETS, AND INVENTORY, BY INDUSTRIAL GROUP—Continued

Industrial group	Returns with and without net income							Returns with net income						
	Number of returns	Total compiled receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Total assets (Thousand dollars)	Inventory, end-of-year (Thousand dollars)	Number of returns	Total compiled receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net income (Thousand dollars)	Total assets (Thousand dollars)	Inventory, end-of-year (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Wholesale and retail trade—Continued														
Retail trade	230,243	132,437,539	130,056,689	1,410,538	2,151,902	47,566,230	15,359,863	134,054	109,514,496	107,605,409	1,111,606	2,920,698	38,520,957	12,199,848
Food	16,299	33,845,338	33,634,026	321,744	531,146	6,166,303	1,884,589	9,459	29,958,733	29,780,486	275,878	614,718	5,443,290	1,686,047
General merchandise	14,979	26,526,601	25,895,143	354,341	785,555	13,985,498	3,969,963	9,311	24,152,421	23,592,852	313,590	859,861	12,679,193	3,543,843
Department stores	4,119	19,284,134	18,855,583	228,897	578,573	10,094,315	2,843,846	3,067	17,942,813	17,564,524	212,364	616,652	9,416,877	2,615,208
Mail order houses	1,267	1,081,316	1,013,986	5,048	23,226	695,556	90,849	566	927,225	865,172	3,775	31,402	603,341	69,050
Limited price variety stores	2,245	3,586,376	3,515,578	61,885	123,509	2,068,378	704,082	1,377	3,143,209	3,075,832	52,507	132,923	1,759,335	603,040
Merchandise vending operators, direct selling organizations, and other general merchandise stores	7,348	2,574,775	2,509,996	58,511	60,247	1,127,249	331,186	4,301	2,139,174	2,087,324	44,944	78,884	899,640	256,545
Apparel and accessories	27,379	8,965,212	8,735,887	89,418	135,499	4,144,800	1,633,374	17,180	6,907,205	6,732,357	64,431	229,661	3,110,970	1,186,544
Furniture, home furnishings, and equipment	22,370	5,973,399	5,699,998	50,204	39,338	3,401,953	1,015,412	12,812	4,270,052	4,077,102	34,351	131,237	2,361,698	680,899
Automotive dealers and gasoline service stations	38,128	29,729,375	29,263,798	166,793	194,123	7,584,581	3,214,415	21,746	22,906,912	22,553,317	117,798	342,732	5,615,999	2,347,982
Motor vehicle dealers	23,839	25,305,577	24,918,434	106,798	144,209	5,807,945	2,687,226	13,931	19,679,987	19,381,594	76,462	249,934	4,345,092	1,971,126
Tire, battery, and accessory dealers, and miscellaneous aircraft, marine, and automotive dealers	7,617	2,386,137	2,334,466	30,261	26,941	1,159,019	448,646	3,965	1,699,740	1,666,508	20,510	57,672	808,257	318,711
Gasoline service stations	6,672	2,037,661	2,010,898	29,734	22,973	617,617	78,543	3,850	1,527,185	1,505,215	20,826	35,126	462,650	58,145
Eating and drinking places	34,498	6,090,683	5,978,462	172,383	81,015	2,376,424	162,948	16,160	4,156,489	4,077,429	109,222	167,753	1,572,686	113,236
Building materials, hardware, and farm equipment	25,475	7,967,973	7,805,584	88,624	110,779	4,330,998	1,570,631	15,376	6,251,406	6,123,396	63,884	191,076	3,291,163	1,158,253
Building materials	15,595	5,706,006	5,591,611	67,058	88,784	3,080,348	954,706	9,579	4,569,764	4,478,927	49,023	146,214	2,399,949	741,132
Hardware and farm equipment	9,880	2,261,967	2,213,973	21,566	21,995	1,250,650	615,925	5,797	1,681,642	1,644,469	14,861	44,862	891,214	417,121
Other retail stores	51,115	13,338,958	13,043,791	167,031	274,447	5,575,673	1,908,531	32,010	10,911,278	10,668,470	132,452	383,660	4,445,958	1,483,044
Drug stores and proprietary stores	11,713	4,041,393	3,988,842	41,159	98,133	1,371,680	636,440	8,250	3,471,613	3,426,402	34,031	117,832	1,160,883	528,931
Liquor stores	5,361	1,176,111	1,171,185	10,210	9,231	379,209	158,213	3,145	827,450	824,344	6,142	16,231	240,418	110,078
Jewelry stores	4,669	844,877	785,392	6,994	20,994	719,491	291,282	2,681	630,850	589,551	4,959	33,442	528,078	208,728
Secondhand, book, sporting goods, and farm supply stores and fuel and ice dealers and other retail stores	27,414	6,770,157	6,602,835	101,213	140,873	2,868,845	749,711	16,739	5,584,449	5,440,296	82,029	204,693	2,333,877	579,445
Retail trade not allocable	1,958	506,420	495,537	7,455	5,216	236,448	72,885	1,195	396,916	387,877	5,291	11,462	182,702	55,862
Wholesale and retail trade not allocable	11,292	5,895,488	5,774,142	66,589	125,257	2,685,607	779,269	6,639	4,850,801	4,746,887	53,022	166,286	2,119,407	572,316
Finance, insurance, and real estate	340,210	75,584,053	43,215,510	2,140,516	8,982,109	699,887,834	Not applicable	211,986	65,205,264	38,242,347	1,539,909	9,911,147	584,604,585	Not applicable
Banking	14,901	13,835,355	1,870,806	303,148	2,925,925	320,897,142		13,772	13,315,066	1,829,825	295,035	2,947,724	309,912,718	
Credit agencies other than banks	48,866	8,951,159	2,492,725	108,882	886,035	123,063,637		28,617	4,870,282	2,041,783	56,627	1,011,733	48,474,467	
Holding and other investment companies	12,638	2,656,710	213,255	24,788	1,961,957	28,336,254		8,432	2,503,809	157,152	21,823	1,996,157	26,354,784	
Security and commodity brokers, dealers, exchanges, and services	3,854	1,078,534	358,253	9,073	198,413	5,713,902		2,275	1,004,818	330,116	7,892	221,238	5,234,616	
Insurance carriers	4,019	37,306,765	30,272,349	198,361	1,828,406	162,831,750		2,691	34,769,232	28,008,193	186,225	1,956,927	156,809,120	
Insurance agents, brokers, and service	21,060	1,854,260	1,743,012	31,758	143,501	2,517,848		13,829	1,510,834	1,412,565	24,987	183,414	2,047,930	
Real estate, except lessors of real property other than buildings	227,984	9,524,675	6,203,142	1,432,139	946,888	53,476,384		138,170	6,958,338	4,431,176	925,516	1,480,513	33,659,016	
Agents, brokers, and managers	13,447	786,864	692,049	18,188	52,970	1,278,159		7,557	598,953	527,291	11,804	74,575	935,776	
Other real estate, except lessors of real property other than buildings	214,537	8,737,811	5,511,093	1,413,951	893,918	52,198,225		130,613	6,359,385	3,903,885	913,712	1,405,938	32,723,240	
Lessors of real property, except buildings	6,888	376,595	61,968	32,367	90,984	3,050,917		4,200	272,885	31,537	21,804	113,441	2,111,934	
Services	137,955	25,920,339	24,563,082	1,530,190	889,926	22,829,046	1,094,621	72,985	19,701,290	18,677,167	1,036,152	1,471,242	15,517,290	869,880
Hotels, rooming houses, camps, and other lodging places	13,007	2,929,687	2,585,278	246,855	5,356	4,591,762	58,316	5,727	1,738,366	1,519,166	131,376	125,964	2,472,044	34,097
Personal services	23,772	3,481,791	3,429,575	160,531	95,173	2,033,764	118,678	13,176	2,606,271	2,569,155	111,166	142,298	1,506,987	90,874
Laundries, laundry services, and other cleaning and dyeing plants	13,736	2,302,823	2,273,022	115,698	47,784	1,302,986	72,488	7,127	1,679,185	1,659,741	76,761	80,569	927,414	53,833
Photographic studios, including commercial photography	1,756	348,979	341,235	8,153	2,968	144,469	10,203	908	269,753	264,970	5,762	8,557	107,419	7,231
Other personal services	8,280	829,989	815,318	36,680	44,421	586,309	35,987	5,141	657,333	644,444	28,643	53,172	472,154	29,810
Business services	38,700	8,736,584	8,371,322	397,988	420,507	6,522,994	203,879	22,658	7,386,325	7,076,516	296,373	536,844	5,114,809	163,680
Advertising	6,394	3,623,214	3,578,360	38,634	104,673	1,288,122	35,178	4,297	3,294,761	3,255,584	31,735	118,826	1,106,723	30,960
Other business services	32,306	5,113,370	4,792,962	359,354	315,834	5,234,872	168,701	18,361	4,091,564	3,820,932	264,638	418,018	4,008,086	132,720
Automobile repair, services, and garages and other repair services	20,384	2,734,610	2,625,773	356,816	90,120	2,313,977	139,579	11,617	2,101,567	2,012,095	280,689	131,796	1,794,056	105,671
Automobile repair, automobile services, and garages	14,096	2,080,985	1,979,511	341,900	72,275	2,021,682	83,453	8,389	1,582,983	1,499,322	269,741	105,526	1,572,472	63,167
Other repair services	6,288	653,625	646,262	14,916	17,845	292,295	56,126	3,228	518,584	512,773	10,948	26,270	221,584	42,504
Motion pictures	7,159	2,648,514	2,419,882	102,035	143,064	2,913,398	457,972	3,807	1,990,786	1,796,418	73,819	212,734	2,066,208	392,921
Motion picture production and distribution and motion picture service industries	3,150	1,847,402	1,702,015	58,466	124,399	1,991,963	454,682	1,453	1,447,963	1,314,406	44,712	170,079	1,430,592	390,868
Motion picture theaters	4,009	801,112	717,867	43,569	18,665	921,435	3,290	2,354	542,823	482,012	29,107	42,655	635,616	2,053
Amusement and recreation services, except motion pictures	16,913	2,324,233	2,165,172	199,623	49,311	2,658,073	33,858	6,171	1,561,299	1,458,708	96,981	163,183	1,347,239	18,325
Physicians and surgeons	75	13,520	13,481	309	251	3,194	24	54	13,296	13,257	309	503	3,005	24
Other services	17,945	3,051,400	2,952,599	66,033	86,144	1,791,884	82,315	9,775	2,303,420	2,231,852	45,439	157,920	1,212,942	64,288
Nature of business not allocable	8,065	82,144	76,176	3,491	[1]3,955	329,596	12,808	1,101	49,132	45,517	1,584	6,934	76,574	4,898

[1]Deficit.

NOTE: See text for explanatory statements and "Description of the Sample and Limitations of the Data."

Table 23.—NUMBER OF RETURNS, TOTAL COMPILED RECEIPTS, BUSINESS RECEIPTS, DEPRECIATION, NET INCOME, AND INVENTORY, BY INDUSTRIAL DIVISION AND SIZE OF BUSINESS RECEIPTS

Industrial division and size of business receipts	Returns with and without net income						Returns with net income					
	Number of returns	Total compiled receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Inventory, end-of-year (Thousand dollars)	Number of returns	Total compiled receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net income (Thousand dollars)	Inventory, end-of-year (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
ALL INDUSTRIAL DIVISIONS												
Total	1,190,286	873,177,644	823,943,265	23,687,786	45,893,900	94,641,958	715,589	750,598,885	709,250,561	19,769,298	52,401,331	80,992,801
Under $10,000	160,292	770,960	480,638	118,609	[1]180,401	77,920	75,994	394,305	216,288	43,639	116,589	10,637
$10,000 under $25,000	134,928	2,351,045	1,742,326	263,474	4,146	180,352	74,215	1,310,780	882,197	139,412	300,083	67,881
$25,000 under $50,000	142,851	5,338,194	4,415,322	419,605	199,947	407,310	80,932	3,053,527	2,347,506	242,039	544,838	149,476
$50,000 under $100,000	163,244	12,027,687	10,550,533	645,301	336,419	1,054,579	97,772	7,267,741	6,094,718	399,323	822,752	522,168
$100,000 under $200,000	165,102	24,068,628	22,015,614	883,912	653,056	2,306,612	109,821	16,102,673	14,501,306	571,399	1,238,840	1,421,816
$200,000 under $500,000	171,813	55,531,747	52,100,052	1,480,453	1,423,798	5,505,079	126,078	41,035,984	38,423,358	1,022,864	2,266,124	3,879,309
$500,000 under $1,000,000	84,451	60,207,212	57,072,298	1,218,775	1,463,184	5,849,600	65,588	46,852,154	44,600,663	899,702	2,068,865	4,424,996
$1,000,000 under $5,000,000	79,094	160,386,220	152,443,532	2,649,046	4,907,687	15,370,951	64,523	131,969,019	126,328,938	2,035,212	5,968,875	12,399,968
$5,000,000 under $10,000,000	8,719	60,489,537	57,062,678	1,080,654	2,500,087	6,177,235	7,308	50,696,237	48,108,717	840,185	2,852,029	5,158,196
$10,000,000 under $50,000,000	5,917	119,284,568	111,801,971	2,605,612	6,855,221	13,411,565	5,084	102,779,510	96,282,918	2,195,971	7,414,982	11,369,123
$50,000,000 under $100,000,000	740	51,935,462	49,107,121	1,486,118	3,515,001	6,612,349	648	45,382,666	42,846,694	1,301,666	3,755,084	5,797,538
$100,000,000 under $250,000,000	450	71,477,530	67,269,007	2,376,821	5,708,718	8,628,024	412	65,571,534	61,500,986	2,187,752	5,893,352	7,774,671
$250,000,000 under $500,000,000	166	59,805,634	56,618,001	2,218,048	3,939,101	6,801,480	150	54,253,935	51,184,877	1,890,727	4,115,337	6,383,065
$500,000,000 or more	135	189,232,916	181,264,172	6,179,584	14,839,009	22,131,946	129	183,733,217	175,931,395	5,970,712	14,971,602	21,619,540
Receipts not reported	72,384	270,304	-	61,774	[1]271,073	126,956	6,935	195,603	-	28,695	65,977	14,417
AGRICULTURE, FORESTRY, AND FISHERIES												
Total	18,981	5,339,546	5,077,402	209,562	110,151	567,796	10,560	3,976,505	3,768,956	146,134	249,043	368,065
Under $10,000	2,071	14,733	8,879	3,301	[1]7,487	5,882	709	6,643	3,095	573	2,293	165
$10,000 under $25,000	2,281	47,620	37,471	6,785	[1]7,075	8,255	887	21,241	14,900	1,952	5,427	2,771
$25,000 under $50,000	2,838	118,061	102,386	12,504	[1]2,483	21,101	1,321	58,202	49,438	4,775	10,244	8,313
$50,000 under $100,000	3,158	251,388	228,934	18,814	5,647	41,893	1,903	157,049	140,158	11,506	18,914	22,517
$100,000 under $200,000	3,207	492,470	452,742	30,442	20,441	40,624	2,309	357,443	325,091	19,699	36,269	25,460
$200,000 under $500,000	2,418	786,861	751,658	33,035	28,484	91,056	1,741	572,723	545,377	22,540	45,419	59,123
$500,000 under $1,000,000	1,066	776,350	754,983	23,358	12,477	69,651	824	604,435	588,029	17,326	25,740	49,188
$1,000,000 under $5,000,000	851	1,625,746	1,579,101	41,712	17,338	167,906	606	1,169,168	1,131,560	31,121	50,232	112,102
$5,000,000 under $10,000,000	62	428,554	422,844	6,648	6,115	52,712	46	306,084	301,883	5,265	11,332	32,285
$10,000,000 under $50,000,000	19	355,591	322,999	9,348	19,248	41,227	15	285,846	254,020	8,278	21,379	29,900
$50,000,000 under $100,000,000	1	75,431	74,509	1,850	7,144	10,282	1	75,431	74,509	1,850	7,144	10,282
$100,000,000 under $250,000,000	-	-	-	-	-	-	-	-	-	-	-	-
$250,000,000 under $500,000,000	1	352,661	340,896	21,209	6,059	15,724	1	352,661	340,896	21,209	6,059	15,724
$500,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-
Receipts not reported	1,008	14,080	-	556	4,243	1,483	197	9,579	-	40	8,591	235
MINING												
Total	13,731	12,257,972	11,615,577	760,119	862,437	999,595	6,695	9,607,161	9,159,206	545,529	1,351,156	785,850
Under $10,000	1,837	17,472	7,492	3,399	[1]7,920	784	664	10,671	2,782	489	5,937	161
$10,000 under $25,000	1,087	22,770	18,318	3,401	[1]13,055	2,036	416	9,606	7,351	717	2,255	310
$25,000 under $50,000	1,216	52,140	44,240	5,945	[1]4,400	4,655	550	25,456	20,110	2,077	3,553	604
$50,000 under $100,000	1,306	105,502	96,318	9,509	[1]3,265	4,339	663	52,945	47,672	4,855	7,335	2,276
$100,000 under $200,000	1,655	266,626	246,658	24,603	506	11,339	1,110	180,502	167,458	14,164	16,775	7,914
$200,000 under $500,000	2,139	705,381	667,388	60,493	9,035	29,787	1,295	432,669	407,522	34,497	38,398	15,829
$500,000 under $1,000,000	1,070	768,540	729,551	52,986	5,226	35,981	766	549,090	521,020	35,688	34,570	21,205
$1,000,000 under $5,000,000	1,003	2,243,944	2,030,700	158,772	83,413	111,673	712	1,559,736	1,434,870	103,619	133,104	70,422
$5,000,000 under $10,000,000	111	788,789	752,479	55,210	36,832	47,751	78	570,544	541,118	37,793	58,336	36,634
$10,000,000 under $50,000,000	95	1,950,273	1,854,545	119,632	162,835	156,080	72	1,493,337	1,424,035	85,158	180,544	116,705
$50,000,000 under $100,000,000	15	1,125,654	1,081,886	76,013	71,368	208,581	13	990,898	955,053	66,120	163,685	183,433
$100,000,000 under $250,000,000	14	2,088,720	2,016,171	104,741	159,858	206,818	11	1,614,711	1,560,384	82,240	180,561	157,024
$250,000,000 under $500,000,000	2	617,975	587,170	20,368	88,773	80,734	2	617,975	587,170	20,368	88,773	80,734
$500,000,000 or more	2	1,491,789	1,482,661	56,830	435,493	92,534	2	1,491,789	1,482,661	56,830	435,493	92,534
Receipts not reported	2,179	12,397	-	8,217	[1]162,262	6,503	341	7,232	-	914	1,837	65
CONSTRUCTION												
Total	83,791	37,412,748	36,742,702	661,710	509,159	2,534,996	46,654	28,068,802	27,552,274	459,489	978,404	1,726,648
Under $10,000	3,591	21,428	16,336	2,184	[1]5,938	9,831	1,136	8,947	5,929	499	2,666	953
$10,000 under $25,000	6,070	113,997	101,586	7,760	[1]8,601	39,143	2,095	44,306	35,847	2,793	6,155	22,956
$25,000 under $50,000	8,223	314,752	302,222	10,972	[1]9,093	41,959	3,342	130,801	124,598	4,101	10,741	11,737
$50,000 under $100,000	12,111	897,531	878,686	27,495	[1]10,672	108,920	6,250	469,116	456,564	13,073	28,014	44,099
$100,000 under $200,000	15,349	2,239,253	2,210,971	48,236	3,959	190,818	8,871	1,307,946	1,288,007	28,354	[illegible],540	97,919
$200,000 under $500,000	16,990	5,517,535	5,449,873	106,019	67,258	470,781	12,075	3,955,600	3,910,133	74,674	144,078	301,397
$500,000 under $1,000,000	8,408	5,924,031	5,846,724	106,528	77,976	468,708	6,417	4,521,778	4,462,863	73,413	150,021	338,841
$1,000,000 under $5,000,000	6,476	12,442,635	12,268,114	199,667	185,716	767,114	5,007	9,744,704	9,622,535	139,602	299,329	594,997
$5,000,000 under $10,000,000	448	3,066,578	3,015,698	46,041	37,569	132,756	336	2,304,021	2,263,286	33,594	66,806	101,402
$10,000,000 under $50,000,000	244	4,492,168	4,377,466	72,692	110,966	158,606	195	3,492,032	3,394,847	59,305	134,506	142,587
$50,000,000 under $100,000,000	23	1,634,769	1,558,612	22,710	48,012	62,991	19	1,344,133	1,271,251	19,883	[illegible],528	50,165
$100,000,000 under $250,000,000	4	439,610	432,213	7,367	10,581	5,723	4	439,610	432,213	7,367	10,581	5,723
$250,000,000 under $500,000,000	1	287,205	284,201	1,219	7,060	921	1	287,205	284,201	1,219	7,060	921
$500,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-
Receipts not reported	5,853	21,256	-	2,820	[1]5,634	76,725	906	18,603	-	1,612	6,379	8,951

Footnote at end of table. See text for explanatory statements and "Description of the Sample and Limitations of the Data."

ACTIVE CORPORATIONS

Table 23.—NUMBER OF RETURNS, TOTAL COMPILED RECEIPTS, BUSINESS RECEIPTS, DEPRECIATION, NET INCOME, AND INVENTORY, BY INDUSTRIAL DIVISION AND SIZE OF BUSINESS RECEIPTS—Continued

Industrial division and size of business receipts	Returns with and without net income						Returns with net income					
	Number of returns	Total compiled receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Inventory, end-of-year (Thousand dollars)	Number of returns	Total compiled receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net income (Thousand dollars)	Inventory, end-of-year (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
MANUFACTURING												
Total	173,558	377,580,234	369,911,448	10,503,230	22,493,578	57,522,979	110,494	336,831,731	329,783,972	9,451,646	24,549,132	51,067,582
Under $10,000	8,246	41,386	33,426	4,355	[1]28,760	17,806	2,372	13,790	9,706	502	3,099	1,231
$10,000 under $25,000	8,609	162,400	144,600	9,102	[1]40,390	31,288	2,782	61,569	47,038	1,922	10,099	6,020
$25,000 under $50,000	13,756	530,519	505,389	24,032	[1]38,987	66,685	6,135	247,212	231,398	8,179	22,722	21,466
$50,000 under $100,000	20,273	1,505,604	1,476,665	51,263	[1]49,848	162,261	10,960	820,371	802,054	24,580	48,272	72,556
$100,000 under $200,000	27,145	3,962,561	3,897,050	114,725	13,257	403,412	17,684	2,611,036	2,569,411	71,111	136,219	240,372
$200,000 under $500,000	36,203	11,899,057	11,736,863	289,104	177,413	1,236,615	26,510	8,757,526	8,640,802	203,534	433,075	822,137
$500,000 under $1,000,000	20,931	14,990,187	14,815,543	311,402	366,523	1,752,123	16,524	11,883,623	11,746,011	232,520	562,399	1,308,718
$1,000,000 under $5,000,000	25,244	53,309,855	52,590,771	993,559	1,876,797	6,779,443	20,759	44,165,213	43,576,266	794,156	2,326,481	5,449,246
$5,000,000 under $10,000,000	3,486	24,272,309	23,893,976	482,010	1,103,891	3,536,435	2,953	20,598,857	20,289,394	394,584	1.260.643	2,932,445
$10,000,000 under $50,000,000	2,661	54,690,187	53,892,890	1,300,666	3,143,606	9,068,131	2,294	47,383,829	46,701,358	1,107,579	3,447,174	7,675,885
$50,000,000 under $100,000,000	358	25,173,825	24,771,053	744,099	1,680,703	4,807,920	314	22,052,133	21,693,472	656,547	1,763,870	4,192,501
$100,000,000 under $250,000,000	225	36,190,071	35,291,278	1,032,333	2,700,373	6,338,638	206	33,062,068	32,210,934	946,138	2,775,402	5,686,572
$250,000,000 under $500,000,000	85	30,874,045	30,233,373	904,671	1,988,142	5,228,105	78	28,376,545	27,764,469	843,977	2,025,027	5,002,906
$500,000,000 or more	82	119,961,708	116,628,571	4,238,985	9,625,623	18,082,498	79	116,783,196	113,501,659	4,165,428	9,728,381	17,653,606
Receipts not reported	6,254	16,520	-	2,924	[1]24,765	11,619	844	14,763	-	889	6,269	1,921
TRANSPORTATION, COMMUNICATION, ELECTRIC, GAS, AND SANITARY SERVICES												
Total	49,048	68,153,902	66,322,225	5,689,673	7,486,686	3,126,259	30,166	57,885,477	56,422,034	4,837,016	8,022,298	2,709,710
Under $10,000	6,699	45,066	34,652	10,012	[1]6,918	627	3,378	29,487	20,640	5,728	6,458	149
$10,000 under $25,000	5,684	99,013	93,448	12,277	750	5,713	3,097	53,245	50,215	5,922	9,496	2,837
$25,000 under $50,000	7,315	275,869	263,933	29,487	5,267	5,136	4,040	154,156	146,798	14,814	22,445	1,863
$50,000 under $100,000	7,878	585,657	560,410	52,394	18,235	13,084	4,740	357,584	340,847	32,148	38,948	8,373
$100,000 under $200,000	7,498	1,102,952	1,047,672	79,468	63,556	19,108	5,233	779,089	730,167	57,435	88,773	14,566
$200,000 under $500,000	5,959	1,881,019	1,831,179	137,564	77,440	31,688	4,368	1,403,540	1,364,917	100,858	105,949	21,353
$500,000 under $1,000,000	2,644	1,883,125	1,835,223	116,280	79,778	49,576	2,046	1,458,516	1,424,549	93,721	100,214	42,957
$1,000,000 under $5,000,000	2,306	4,900,647	4,735,717	281,618	323,298	160,701	1,906	4,094,036	3,958,494	227,200	367,195	78,094
$5,000,000 under $10,000,000	387	2,758,812	2,706,513	185,204	167,882	59,226	330	2,339,993	2,296,137	139,445	202,632	44,874
$10,000,000 under $50,000,000	350	7,507,019	7,281,438	621,611	716,898	258,749	299	6,407,779	6,215,462	522,636	771,832	221,413
$50,000,000 under $100,000,000	83	5,705,695	5,590,171	503,968	603,887	282,194	72	4,938,210	4,833,678	439,883	635,928	254,967
$100,000,000 under $250,000,000	57	9,615,267	9,373,724	981,759	1,374,564	543,095	51	8,638,960	8,429,087	912,537	1,433,716	494,964
$250,000,000 under $500,000,000	32	12,189,145	11,803,499	1,142,124	908,110	612,956	26	9,950,547	9,652,262	885,552	1,045,043	523,978
$500,000,000 or more	13	19,589,105	19,164,646	1,533,330	3,156,823	1,082,731	10	17,267,918	16,958,781	1,398,015	3,186,658	999,217
Receipts not reported	2,143	15,511	-	2,577	[1]2,884	1,675	570	12,417	-	1,122	7,011	105
WHOLESALE AND RETAIL TRADE												
Total	364,947	270,846,706	266,419,143	2,189,295	4,563,809	28,782,904	224,948	229,273,523	225,599,088	1,751,839	5,861,975	23,460,168
Under $10,000	15,019	84,794	62,957	4,188	[1]25,682	35,186	4,472	30,551	19,093	1,123	6,724	6,667
$10,000 under $25,000	19,644	388,939	335,997	11,149	[1]28,936	78,981	7,169	159,681	122,612	3,599	19,570	28,352
$25,000 under $50,000	34,098	1,309,003	1,259,227	29,634	[1]33,841	231,224	14,248	567,368	534,854	11,888	38,968	84,936
$50,000 under $100,000	54,964	4,115,042	4,001,745	75,902	[1]38,252	669,314	27,939	2,141,801	2,064,809	35,916	94,490	337,495
$100,000 under $200,000	68,028	9,995,803	9,774,069	150,598	78,181	1,568,013	43,444	6,436,871	6,286,124	86,945	255,751	987,715
$200,000 under $500,000	79,872	25,981,821	25,479,737	307,496	390,323	3,506,945	58,656	19,290,985	18,905,763	225,996	627,803	2,554,916
$500,000 under $1,000,000	41,063	29,335,811	28,843,372	273,341	403,226	3,395,963	32,184	23,023,372	22,640,700	211,521	572,802	2,600,566
$1,000,000 under $5,000,000	36,571	72,462,374	71,332,290	467,352	1,054,850	7,248,446	30,665	61,436,918	60,488,989	389,624	1,293,641	5,996,420
$5,000,000 under $10,000,000	3,447	23,632,296	23,234,628	125,719	408,095	2,295,752	2,993	20,496,435	20,164,679	104,161	462,728	1,972,863
$10,000,000 under $50,000,000	1,863	36,116,737	35,559,236	228,675	687,227	3,570,191	1,619	31,451,361	30,971,913	195,458	777,060	3,046,991
$50,000,000 under $100,000,000	169	11,690,218	11,514,012	77,052	248,468	1,198,164	147	10,128,170	9,974,883	67,029	262,389	1,068,244
$100,000,000 under $250,000,000	94	14,654,026	14,402,582	105,653	378,984	1,233,283	88	13,860,576	13,618,361	99,003	390,848	1,139,856
$250,000,000 under $500,000,000	27	9,184,462	9,049,638	84,719	310,122	863,040	24	8,368,861	8,236,655	74,664	312,540	758,802
$500,000,000 or more	25	31,843,756	31,569,653	244,215	735,147	2,874,183	25	31,843,756	31,569,653	244,215	735,147	2,874,183
Receipts not reported	10,063	51,624	-	3,602	[1]4,103	14,219	1,275	36,817	-	697	11,514	2,162
Wholesale Trade												
Total	123,412	132,513,679	130,588,312	712,168	2,286,650	12,643,772	84,255	114,908,226	113,246,792	587,211	2,774,991	10,688,004
Under $10,000	6,767	39,531	26,612	1,542	[1]11,142	17,219	2,568	16,893	10,165	562	3,363	3,458
$10,000 under $25,000	6,588	144,238	111,132	3,302	[1]5,571	27,128	3,230	79,854	54,411	1,172	11,209	13,220
$25,000 under $50,000	7,612	299,865	278,869	6,226	[1]3,722	39,106	4,051	166,721	150,249	3,701	15,940	15,681
$50,000 under $100,000	11,804	898,426	855,096	14,362	[1]906	103,810	6,736	522,026	489,295	8,666	36,868	56,659
$100,000 under $200,000	16,577	2,460,637	2,390,127	31,434	36,186	312,710	10,946	1,638,180	1,585,970	18,914	83,857	190,699
$200,000 under $500,000	27,232	9,091,073	8,912,782	89,262	152,991	1,077,705	20,671	6,963,734	6,823,863	66,125	235,347	807,095
$500,000 under $1,000,000	18,791	13,503,728	13,311,117	104,646	207,715	1,462,022	15,368	11,070,024	10,910,050	84,793	276,295	1,179,622
$1,000,000 under $5,000,000	19,552	39,619,641	39,102,832	211,531	630,426	3,874,193	16,945	34,540,496	34,075,739	183,018	745,174	3,298,175
$5,000,000 under $10,000,000	2,078	14,296,304	14,111,776	57,845	255,079	1,393,316	1,799	12,385,007	12,231,836	49,279	283,940	1,197,207
$10,000,000 under $50,000,000	1,237	23,837,626	23,542,650	96,910	437,766	2,245,282	1,081	20,882,694	20,631,005	81,889	479,928	1,945,526
$50,000,000 under $100,000,000	105	7,405,493	7,326,038	23,497	151,544	687,394	91	6,390,850	6,315,530	20,421	156,167	629,506
$100,000,000 under $250,000,000	47	7,253,687	7,173,151	24,083	129,589	450,604	44	6,863,013	6,785,285	23,318	131,058	428,120
$250,000,000 under $500,000,000	15	5,228,311	5,147,779	27,925	217,655	461,242	14	4,965,532	4,885,043	27,790	219,166	440,065
$500,000,000 or more	9	8,397,255	8,298,351	16,998	91,107	480,972	9	8,397,255	8,298,351	16,998	91,107	480,972
Receipts not reported	4,998	37,864	-	2,605	[1]2,017	11,069	702	25,947	-	565	5,572	1,999

Footnote at end of table. See text for explanatory statements and "Description of the Sample and Limitations of the Date."

ACTIVE CORPORATIONS

Table 23.—NUMBER OF RETURNS, TOTAL COMPLIED RECEIPTS, BUSINESS RECEIPTS, DEPRECIATION, NET INCOME, AND INVENTORY, BY INDUSTRIAL DIVISION AND SIZE OF BUSINESS RECEIPTS—Continued

Industrial division and size of business receipts	Returns with and without net income						Returns with net income					
	Number of returns	Total compiled receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Inventory, end-of-year (Thousand dollars)	Number of returns	Total compiled receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net income (Thousand dollars)	Inventory, end-of-year (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
WHOLESALE AND RETAIL TRADE--Continued												
Retail Trade												
Total	230,243	132,437,539	130,056,689	1,410,538	2,151,902	15,359,863	134,054	109,514,496	107,605,409	1,111,606	2,920,698	12,199,848
Under $10,000	7,348	40,009	32,921	2,411	[1]13,128	15,700	1,566	10,941	7,612	482	2,688	2,655
$10,000 under $25,000	12,416	232,637	214,453	7,573	[1]21,218	49,637	3,772	76,949	65,783	2,377	7,876	15,005
$25,000 under $50,000	25,391	968,060	940,945	22,607	[1]29,150	182,599	9,742	383,752	369,136	7,866	20,911	67,138
$50,000 under $100,000	41,873	3,121,682	3,054,735	59,631	[1]39,051	547,587	20,528	1,568,523	1,526,672	26,089	53,499	270,683
$100,000 under $200,000	49,636	7,264,000	7,117,615	115,344	43,923	1,209,446	31,478	4,644,142	4,548,922	66,208	166,898	772,188
$200,000 under $500,000	50,175	16,079,775	15,771,993	208,646	224,813	2,307,471	36,182	11,731,202	11,499,120	152,951	374,518	1,655,272
$500,000 under $1,000,000	20,867	14,858,551	14,572,361	158,263	179,291	1,818,645	15,648	11,139,391	10,927,567	118,354	275,294	1,332,638
$1,000,000 under $5,000,000	15,972	30,995,605	30,417,568	235,964	393,361	3,181,760	12,864	25,363,729	24,910,298	190,632	509,188	2,537,468
$5,000,000 under $10,000,000	1,297	8,838,478	8,642,430	63,544	134,966	850,686	1,128	7,650,556	7,488,539	50,904	159,487	729,500
$10,000,000 under $50,000,000	585	11,447,545	11,201,477	123,106	223,608	1,157,168	503	9,859,927	9,646,792	105,864	267,871	1,006,920
$50,000,000 under $100,000,000	61	4,121,118	4,026,953	51,677	92,116	488,757	53	3,573,713	3,498,332	44,730	101,414	416,725
$100,000,000 under $250,000,000	45	7,054,055	6,890,077	76,811	227,410	752,488	42	6,651,279	6,493,722	70,926	237,805	681,545
$250,000,000 under $500,000,000	12	3,956,151	3,901,859	56,794	92,467	401,798	10	3,403,329	3,351,612	46,874	93,374	318,737
$500,000,000 or more	16	23,446,501	23,271,302	227,217	644,040	2,393,211	16	23,446,501	23,271,302	227,217	644,040	2,393,211
Receipts not reported	4,549	13,372	-	950	[1]1,546	2,910	522	10,562	-	132	5,835	163
Wholesale and Retail Trade Not Allocable												
Total	11,292	5,895,488	5,774,142	66,589	125,257	779,269	6,639	4,850,801	4,746,887	53,022	166,286	572,316
Under $10,000	904	5,254	3,424	235	[1]1,412	2,267	338	2,717	1,316	79	673	554
$10,000 under $25,000	640	12,064	10,412	274	[1]2,147	2,216	167	2,878	2,418	50	485	127
$25,000 under $50,000	1,095	41,078	39,413	801	[1]919	9,519	455	16,895	15,469	321	2,117	2,117
$50,000 under $100,000	1,287	94,934	91,914	1,909	1,705	17,917	675	51,252	48,842	1,161	4,123	10,153
$100,000 under $200,000	1,815	271,166	266,327	3,820	[1]1,928	45,857	1,020	154,549	151,232	1,823	4,996	24,828
$200,000 under $500,000	2,465	810,973	794,962	9,588	12,519	121,769	1,803	596,049	582,780	6,920	17,938	92,549
$500,000 under $1,000,000	1,405	973,532	959,894	10,432	16,220	115,296	1,168	813,957	803,083	8,374	21,213	88,306
$1,000,000 under $5,000,000	1,047	1,847,128	1,811,890	19,857	31,063	192,493	856	1,532,693	1,502,952	15,974	39,279	160,777
$5,000,000 under $10,000,000	72	497,514	480,422	4,330	18,050	51,750	66	460,872	444,304	3,978	19,301	46,156
$10,000,000 under $50,000,000	41	831,566	815,109	8,659	25,853	167,741	35	708,740	694,116	7,705	29,261	94,545
$50,000,000 under $100,000,000	3	163,607	161,021	1,878	4,808	22,013	3	163,607	161,021	1,878	4,808	22,013
$100,000,000 under $250,000,000	2	346,284	339,354	4,759	21,985	30,191	2	346,284	339,354	4,759	21,985	30,191
$250,000,000 under $500,000,000	-	-	-	-	-	-	-	-	-	-	-	-
$500,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-
Receipts not reported	516	388	-	47	[1]540	240	51	308	-	-	107	-
FINANCE, INSURANCE, AND REAL ESTATE												
Total	340,210	75,584,053	43,215,510	2,140,516	8,982,109		211,986	65,205,264	38,242,347	1,539,909	9,911,147	
Under $10,000	104,030	432,977	235,270	70,371	[1]63,671	Not applicable	57,313	249,169	127,370	29,212	78,052	Not applicable
$10,000 under $25,000	72,311	1,160,637	694,454	167,964	121,674		49,426	801,852	465,369	105,572	230,257	
$25,000 under $50,000	52,216	1,847,345	1,099,147	224,525	292,620		39,501	1,402,634	806,566	153,508	386,297	
$50,000 under $100,000	37,684	2,632,537	1,466,832	263,938	386,970		30,027	2,101,777	1,136,874	189,132	486,893	
$100,000 under $200,000	22,217	3,084,910	1,578,681	244,679	411,628		17,597	2,437,104	1,217,158	171,914	511,329	
$200,000 under $500,000	13,917	4,260,717	1,860,338	272,750	544,209		10,663	3,244,297	1,390,058	180,882	645,307	
$500,000 under $1,000,000	5,007	3,481,333	1,315,160	163,645	437,256		3,611	2,493,880	979,476	112,779	496,254	
$1,000,000 under $5,000,000	4,072	8,338,823	3,050,806	244,772	1,165,254		2,811	5,757,608	2,239,777	173,422	1,236,294	
$5,000,000 under $10,000,000	582	4,137,301	1,692,928	93,505	669,654		428	3,036,979	1,252,134	60,200	698,242	
$10,000,000 under $50,000,000	544	11,133,798	5,581,040	142,275	1,838,371		465	9,572,472	4,722,555	124,991	1,883,069	
$50,000,000 under $100,000,000	80	5,691,911	3,753,868	43,382	749,349		72	5,103,068	3,365,970	35,886	757,897	
$100,000,000 under $250,000,000	44	6,735,065	4,149,121	55,796	976,214		41	6,357,725	3,801,175	52,449	984,498	
$250,000,000 under $500,000,000	18	6,300,141	4,319,224	43,738	630,835		18	6,300,141	4,319,224	43,738	630,835	
$500,000,000 or more	13	16,346,558	12,418,641	106,224	885,923		13	16,346,558	12,418,641	106,224	885,923	
Receipts not reported	27,475	-	-	2,952	[1]64,177		-	-	-	-	-	
SERVICES												
Total	137,955	25,920,339	24,563,082	1,530,190	889,926	1,094,621	72,985	19,701,290	18,677,167	1,036,152	1,471,242	869,880
Under $10,000	17,773	109,728	78,532	20,095	[1]33,048	7,585	5,744	44,074	26,893	5,408	10,779	1,279
$10,000 under $25,000	18,909	349,155	311,054	44,880	[1]19,188	9,726	8,283	158,085	137,880	16,918	22,600	4,525
$25,000 under $50,000	22,958	881,326	829,725	81,993	[1]9,030	35,373	11,661	462,024	428,191	42,340	49,522	19,612
$50,000 under $100,000	25,654	1,918,237	1,824,975	145,606	25,699	52,381	15,118	1,153,619	1,092,482	87,742	97,957	32,609
$100,000 under $200,000	19,923	2,913,807	2,797,561	190,556	60,217	72,705	13,495	1,982,718	1,907,957	121,176	136,841	47,322
$200,000 under $500,000	14,295	4,494,176	4,317,970	273,908	129,547	136,945	10,760	3,376,590	3,256,741	179,835	225,882	104,215
$500,000 under $1,000,000	4,246	3,034,219	2,918,238	171,156	80,675	77,458	3,201	2,304,453	2,225,052	122,705	126,701	63,387
$1,000,000 under $5,000,000	2,560	5,048,175	4,842,130	261,367	202,328	135,271	2,057	4,041,636	3,876,447	176,468	262,599	98,687
$5,000,000 under $10,000,000	196	1,404,898	1,343,612	86,317	70,049	52,603	144	1,043,324	1,000,086	65,143	91,310	33,693
$10,000,000 under $50,000,000	141	3,038,795	2,932,357	110,713	176,070	158,581	125	2,692,854	2,598,728	92,566	199,418	135,642
$50,000,000 under $100,000,000	11	837,959	763,010	17,044	106,070	42,217	10	750,623	677,878	14,468	107,643	37,946
$100,000,000 under $250,000,000	12	1,754,771	1,603,918	89,172	108,144	300,467	11	1,597,884	1,448,832	88,018	117,746	290,532
$250,000,000 under $500,000,000	-	-	-	-	-	-	-	-	-	-	-	-
$500,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-
Receipts not reported	11,277	135,093	-	37,383	[1]7,607	13,309	2,376	93,406	-	23,365	22,244	431
NATURE OF BUSINESS NOT ALLOCABLE	8,065	82,144	76,176	3,491	[1]3,955	12,808	1,101	49,132	45,517	1,584	6,934	4,898
Receipts not reported	6,132	3,823	-	743	[1]3,884	1,423	426	2,786	-	56	2,132	547

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

NOTE: See text for explanatory statements and "Description of the Sample and Limitations of the Data."

For Finance, insurance and real estate business receipts are distributed by size of total receipts.

ACTIVE CORPORATION RETURNS

Table 24.—NUMBER OF RETURNS, TOTAL COMPILED RECEIPTS, BUSINESS RECEIPTS, DEPRECIATION, NET INCOME, AND TOTAL ASSETS, BY SIZE OF NET INCOME, AND MAJOR INDUSTRIAL GROUP

Size of net income	Number of returns	Total compiled receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net income (Thousand dollars)	Total assets (Thousand dollars)	Number of returns	Total compiled receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net income (Thousand dollars)	Total assets (Thousand dollars)
	All industrial groups						Agriculture, forestry, and fisheries					
Total	1,190,286	873,177,644	823,943,265	23,687,786	45,893,900	1,289,516,071	18,981	5,339,546	5,077,402	209,562	110,151	4,691,334
Returns with net income, total	715,589	750,598,885	709,250,561	19,769,298	52,401,331	1,086,797,445	10,560	3,976,505	3,768,956	146,134	249,043	3,244,972
Under $5,000	336,062	46,137,493	44,640,964	1,028,247	493,914	34,389,218	4,557	617,763	601,097	24,764	7,576	463,158
$5,000 under $10,000	107,425	28,180,256	27,160,893	609,311	727,681	21,298,487	1,760	500,518	488,828	15,561	12,030	294,372
$10,000 under $15,000	63,126	22,769,821	21,892,514	460,640	751,847	17,579,740	1,022	310,944	299,087	9,542	12,063	191,204
$15,000 under $20,000	42,996	20,418,677	19,599,500	371,609	726,731	15,913,634	608	169,277	160,884	6,743	10,184	131,579
$20,000 under $25,000	38,593	22,490,465	21,655,607	395,596	850,391	17,027,621	704	292,526	277,003	9,621	15,275	210,282
$25,000 under $50,000	65,357	53,858,691	51,300,924	902,491	2,162,890	52,493,474	1,127	514,760	495,626	17,394	37,907	409,990
$50,000 under $100,000	29,629	45,801,554	43,458,818	791,893	2,044,684	49,712,636	428	369,415	347,794	12,619	31,180	315,899
$100,000 under $250,000	18,232	52,516,463	49,561,931	995,557	2,799,558	65,530,994	264	355,454	340,563	11,112	37,363	322,646
$250,000 under $500,000	6,516	38,342,814	36,229,647	728,275	2,267,590	51,650,757	44	121,812	107,340	4,839	15,501	134,142
$500,000 under $1,000,000	3,415	36,725,744	34,645,755	736,246	2,377,039	50,267,437	32	109,472	93,106	3,851	22,377	116,518
$1,000,000 under $5,000,000	3,100	83,449,198	78,434,557	2,090,559	6,420,277	138,749,771	11	131,287	112,434	5,503	22,709	183,886
$5,000,000 under $10,000,000	557	52,213,008	48,842,699	1,403,396	3,890,987	95,326,080	2	428,092	415,405	23,059	13,203	388,045
$10,000,000 under $25,000,000	339	68,204,624	64,159,503	2,113,247	5,335,425	115,403,269	1	55,185	29,789	1,526	11,675	83,251
$25,000,000 under $50,000,000	138	46,777,140	43,787,341	1,851,448	5,091,188	93,836,524	-	-	-	-	-	-
$50,000,000 under $100,000,000	69	47,235,463	43,887,911	1,744,549	4,740,609	104,171,945	-	-	-	-	-	-
$100,000,000 or more	35	85,477,474	79,991,997	3,546,234	11,720,520	163,445,858	-	-	-	-	-	-
Returns without net income	474,697	122,578,759	114,692,704	3,918,488	[1]6,507,431	202,718,626	8,421	1,363,041	1,308,446	63,428	[1]138,892	1,446,362
	Mining											
	Total						Metal mining					
Total	13,731	12,257,972	11,615,577	760,119	862,437	17,943,960	866	2,102,308	2,004,867	108,849	219,487	4,246,554
Returns with net income, total	6,695	9,607,161	9,159,206	545,529	1,351,156	12,657,310	190	1,903,562	1,815,874	89,786	371,540	3,255,559
Under $5,000	2,257	270,510	258,618	23,234	3,395	297,035	(2)	(2)	(2)	(2)	(2)	(2)
$5,000 under $10,000	971	222,327	214,663	13,962	6,749	186,538	-	-	-	-	-	-
$10,000 under $15,000	769	228,194	219,084	13,105	8,993	161,565	-	-	-	-	-	-
$15,000 under $20,000	422	209,288	202,132	17,912	7,262	174,450	-	-	-	-	-	-
$20,000 under $25,000	461	220,217	213,385	12,688	10,160	172,074	(2)	(2)	(2)	(2)	(2)	(2)
$25,000 under $50,000	780	493,986	469,515	35,700	26,101	495,825	4	4,810	4,497	756	136	10,614
$50,000 under $100,000	408	394,338	373,332	27,617	29,404	440,797	3	5,322	5,019	329	245	7,134
$100,000 under $250,000	322	567,942	538,614	36,345	48,308	590,807	46	64,704	62,755	2,457	6,729	57,597
$250,000 under $500,000	134	605,684	563,594	40,066	47,418	882,382	17	86,797	83,506	5,066	6,200	153,219
$500,000 under $1,000,000	62	569,082	540,295	36,707	44,551	812,964	10	45,865	44,185	2,567	7,831	51,269
$1,000,000 under $5,000,000	78	2,012,043	1,946,533	101,817	158,116	2,551,013	19	464,314	448,906	20,989	38,223	572,163
$5,000,000 under $10,000,000	13	1,160,758	1,118,592	49,481	95,102	1,760,651	5	223,412	210,230	6,959	36,206	379,669
$10,000,000 under $25,000,000	12	918,342	808,303	64,432	198,471	2,130,385	5	299,547	282,018	24,384	73,801	837,958
$25,000,000 under $50,000,000	4	547,265	533,841	27,812	155,021	709,660	3	386,188	379,514	15,288	122,462	554,760
$50,000,000 under $100,000,000	1	309,305	282,033	10,381	79,382	606,212	1	309,305	282,033	10,381	79,382	606,212
$100,000,000 or more	1	877,880	876,672	34,270	432,723	684,952	-	-	-	-	-	-
Returns without net income	7,036	2,650,811	2,456,371	214,590	[1]488,719	5,286,650	676	198,746	188,993	19,063	[1]152,053	990,995
	Mining—Continued											
	Bituminous coal and lignite mining						Crude petroleum and natural gas					
Total	1,883	2,053,660	1,978,209	121,560	57,033	2,342,247	7,161	5,982,256	5,595,875	384,364	604,585	8,675,746
Returns with net income, total	956	1,591,329	1,527,323	91,535	86,094	1,905,928	3,479	4,565,122	4,330,804	258,060	768,936	5,701,849
Under $5,000	272	57,400	56,461	4,660	405	44,760	1,307	119,293	109,901	10,004	1,858	137,545
$5,000 under $10,000	197	67,065	65,663	2,052	1,452	30,845	500	86,615	81,463	7,732	3,316	101,559
$10,000 under $15,000							417	111,502	106,215	7,215	4,891	89,634
$15,000 under $20,000	317	158,893	155,899	7,865	5,050	83,589	(2)	(2)	(2)	(2)	(2)	(2)
$20,000 under $25,000							214	82,662	77,831	4,886	4,723	79,415
$25,000 under $50,000	66	82,656	80,214	6,565	2,515	88,423	427	193,885	176,899	14,128	13,767	249,863
$50,000 under $100,000	40	71,801	70,137	5,212	2,787	100,351	200	154,183	142,160	10,473	14,197	173,055
$100,000 under $250,000	26	81,513	79,933	4,167	4,053	70,987	138	229,648	210,347	15,408	21,307	252,834
$250,000 under $500,000	13	144,750	137,927	7,990	4,953	145,953	61	218,496	189,724	16,185	21,370	392,971
$500,000 under $1,000,000	10	149,021	145,373	10,504	6,608	206,089	23	242,999	225,148	12,792	15,709	376,125
$1,000,000 under $5,000,000	11	159,150	148,860	10,692	18,443	269,724	36	1,110,079	1,077,076	54,292	73,812	1,271,958
$5,000,000 under $10,000,000	3	433,397	417,407	20,961	22,548	546,323	5	503,949	490,955	21,561	36,348	834,659
$10,000,000 under 25,000,000	1	185,683	169,449	10,867	17,280	318,884	5	395,274	337,742	28,913	89,874	845,554
$25,000,000 under $50,000,000	-	-	-	-	-	-	1	161,077	154,327	12,524	32,559	154,900
$50,000,000 under $100,000,000	-	-	-	-	-	-	-	-	-	-	-	-
$100,000,000 or more	-	-	-	-	-	-	1	877,880	876,672	34,270	432,723	684,952
Returns without net income	927	462,331	450,886	30,025	[1]29,061	436,319	3,682	1,417,134	1,265,071	126,304	[1]164,351	2,973,897
	Mining—Continued						Construction					
	Mining and quarrying of nonmetallic minerals, and anthracite mining											
Total	3,821	2,119,748	2,036,626	145,346	[1]18,668	2,679,413	83,791	37,412,748	36,742,702	661,710	509,159	17,745,002
Returns with net income, total	2,070	1,547,148	1,485,205	106,148	124,586	1,793,974	46,654	28,068,802	27,552,274	459,489	978,404	12,829,543
Under $5,000	612	93,233	91,739	8,532	1,041	100,762	21,862	4,142,595	4,092,408	65,384	32,493	1,701,514
$5,000 under $10,000	274	68,647	67,537	4,178	1,981	54,134	6,954	2,388,735	2,359,300	45,378	47,060	1,026,165
$10,000 under $15,000	222	64,631	60,894	3,782	2,660	52,519	4,719	2,124,162	2,099,687	33,380	56,045	842,641
$15,000 under $20,000	(2)	(2)	(2)	(2)	(2)	(2)	2,673	1,610,938	1,592,191	25,306	45,461	683,651
$20,000 under $25,000	161	77,481	76,908	5,401	3,549	60,107	3,117	2,110,151	2,090,216	28,462	68,852	904,518
$25,000 under $50,000	283	212,635	207,905	14,251	9,683	146,925	4,302	4,093,198	4,041,761	57,474	143,052	1,781,656
$50,000 under $100,000	165	163,032	156,016	11,603	12,175	160,257	1,764	3,329,050	3,277,851	51,072	118,356	1,336,127
$100,000 under $250,000	112	192,077	185,579	14,313	16,219	209,389	821	2,788,303	2,745,622	42,788	127,298	1,185,182
$250,000 under $500,000	43	155,641	152,437	10,825	14,895	190,239	281	1,857,571	1,812,378	29,686	92,743	900,828
$500,000 under $1,000,000	19	131,197	125,589	10,844	14,403	179,481	88	939,366	910,746	22,946	57,234	512,948
$1,000,000 under $5,000,000	12	278,500	271,691	15,844	27,638	437,168	65	1,994,425	1,900,996	45,073	121,445	1,347,387
$5,000,000 under $10,000,000	-	-	-	-	-	-	6	557,291	531,672	8,215	38,350	469,463
$10,000,000 under $25,000,000	1	37,838	19,094	268	17,516	127,989	2	133,017	97,446	4,325	30,015	137,463
$25,000,000 under $50,000,000	-	-	-	-	-	-	-	-	-	-	-	-
$50,000,000 under $100,000,000	-	-	-	-	-	-	-	-	-	-	-	-
$100,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-
Returns without net income	1,751	572,600	551,421	39,198	[1]143,254	885,439	37,137	9,343,946	9,190,428	202,221	[1]469,245	4,915,459

Footnotes at end of table. See text for explanatory statements and "Description of the Sample and Limitations of the Data."

ACTIVE CORPORATION RETURNS

Table 24.—NUMBER OF RETURNS, TOTAL COMPILED RECEIPTS, BUSINESS RECEIPTS, DEPRECIATION, NET INCOME, AND TOTAL ASSETS, BY SIZE OF NET INCOME, AND MAJOR INDUSTRIAL GROUP—Continued

Size of net income	Number of returns	Total compiled receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net income (Thousand dollars)	Total assets (Thousand dollars)	Number of returns	Total compiled receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net income (Thousand dollars)	Total assets (Thousand dollars)
	Manufacturing											
	Total						Beverage industries					
Total	173,558	377,580,234	369,911,448	10,503,230	22,493,578	275,963,520	3,566	9,037,810	8,925,482	230,518	507,594	5,918,205
Returns with net income, total	110,494	336,831,731	329,783,972	9,451,646	24,549,132	248,158,015	2,588	8,494,886	8,391,225	208,476	527,076	5,524,539
Under $5,000	38,095	8,155,848	8,082,225	154,451	58,614	3,434,395	774	169,784	167,834	5,975	1,238	98,414
$5,000 under $10,000	14,415	5,791,332	5,727,246	111,523	98,833	2,518,284	406	167,434	165,098	6,018	2,903	102,137
$10,000 under $15,000	8,894	4,554,412	4,513,747	85,451	106,144	1,823,189	225	87,150	85,912	3,523	2,803	41,439
$15,000 under $20,000	6,558	4,333,370	4,281,745	81,728	111,589	1,899,529	249	141,931	139,758	6,440	4,958	83,181
$20,000 under $25,000	6,525	4,829,882	4,789,237	81,285	144,327	2,002,853						
$25,000 under $50,000	13,705	13,823,050	13,685,045	239,154	459,655	5,801,855	258	213,476	210,492	10,633	9,203	126,355
$50,000 under $100,000	8,647	15,076,404	14,904,477	258,730	608,940	6,972,776	243	275,819	270,729	7,267	16,890	159,550
$100,000 under $250,000	6,957	21,538,474	21,221,334	436,824	1,078,367	11,499,272	249	669,836	659,103	21,970	40,819	446,738
$250,000 under $500,000	2,961	16,982,138	16,756,999	332,463	1,034,406	9,368,553	66	482,868	476,848	12,149	22,374	263,712
$500,000 under $1,000,000	1,663	17,588,208	17,324,236	392,509	1,155,689	11,451,431	41	685,001	678,484	16,140	27,878	439,136
$1,000,000 under $5,000,000	1,515	43,586,291	42,851,852	1,129,856	3,161,513	32,856,211	55	1,750,053	1,732,465	37,240	106,256	1,138,342
$5,000,000 under $10,000,000	282	30,774,092	30,262,697	877,912	1,944,337	23,257,491	11	1,031,585	1,027,045	17,736	71,003	502,405
$10,000,000 under $25,000,000	154	40,767,675	39,821,143	1,153,466	2,377,508	33,504,526	9	2,057,614	2,035,515	46,636	127,250	1,636,099
$25,000,000 under $50,000,000	71	29,182,810	28,521,120	936,905	2,600,096	23,154,933	1	402,004	398,962	11,200	28,891	196,887
$50,000,000 under $100,000,000	32	22,866,548	22,430,372	882,362	2,267,125	20,477,967	1	360,281	342,980	5,549	64,610	290,144
$100,000,000 or more	20	56,981,197	54,610,497	2,297,027	7,341,989	58,134,750	-	-	-	-	-	-
Returns without net income	63,064	40,748,503	40,127,476	1,051,584	[1]2,055,554	27,805,505	978	542,924	534,257	22,042	[1]19,482	393,666
	Manufacturing—Continued											
	Food and kindred products						Tobacco manufactures					
Total	15,315	53,859,761	53,393,579	790,204	1,777,402	19,602,532	94	5,103,059	5,086,602	39,759	628,129	3,718,464
Returns with net income, total	10,433	46,995,935	46,579,275	687,308	1,929,281	17,436,898	92	5,099,617	5,083,237	39,729	628,153	3,716,679
Under $5,000	2,950	1,261,641	1,250,873	20,282	4,658	354,602	8	17,444	17,297	359	29	5,564
$5,000 under $10,000	1,499	1,137,437	1,129,503	19,363	10,290	375,505	11	3,930	3,852	111	87	2,761
$10,000 under $15,000	1,069	1,151,280	1,147,086	15,013	12,936	245,159	1	1,323	1,322	25	14	1,840
$15,000 under $20,000	553	749,989	746,727	9,967	9,288	187,394	11	9,207	8,841	175	190	9,738
$20,000 under $25,000	544	856,958	853,601	13,164	12,078	217,697	1	6,779	6,761	119	24	7,482
$25,000 under $50,000	1,444	2,922,534	2,904,765	40,519	47,279	758,431	5	7,286	7,090	52	143	8,314
$50,000 under $100,000	869	2,924,468	2,901,330	37,246	63,056	794,725	17	40,409	39,975	452	1,238	33,637
$100,000 under $250,000	838	4,215,942	4,176,407	64,663	129,402	1,353,127	8	32,385	31,724	517	1,303	17,528
$250,000 under $500,000	332	3,417,136	3,388,411	45,235	116,202	1,104,699	5	22,468	22,400	261	1,830	13,521
$500,000 under $1,000,000	149	2,118,241	2,094,920	35,010	104,646	862,282	7	51,870	50,224	330	4,904	47,029
$1,000,000 under $5,000,000	133	6,756,620	6,685,912	95,483	272,384	2,959,675	10	245,520	243,433	3,987	26,164	208,499
$5,000,000 under $10,000,000	20	5,159,668	5,135,096	71,284	130,256	1,840,462	2	93,263	91,371	1,556	12,5[illegible]5	91,327
$10,000,000 under $25,000,000	21	7,440,973	7,371,938	79,981	334,023	2,659,891	-	-	-	-	-	-
$25,000,000 under $50,000,000	7	2,844,324	2,809,767	55,703	253,826	1,587,427	2	868,226	864,031	6,971	76,207	568,196
$50,000,000 under $100,000,000	4	2,949,409	2,902,728	67,910	285,397	1,594,535	2	1,013,011	1,010,910	6,983	111,263	760,019
$100,000,000 or more	1	1,089,315	1,080,211	16,485	143,560	541,287	2	2,686,496	2,684,006	17,831	392,242	1,941,284
Returns without net income	4,882	6,863,826	6,814,304	102,896	[1]151,879	2,165,634	2	3,442	3,365	30	[1]24	1,785
	Manufacturing—Continued											
	Textile mill products						Apparel and other finished products made from fabrics and similar materials					
Total	6,306	13,762,421	13,578,868	350,300	538,092	8,931,512	16,992	12,986,740	12,894,763	88,103	308,595	5,068,316
Returns with net income, total	4,224	12,191,837	12,038,797	313,219	611,691	7,893,988	10,768	10,888,744	10,814,652	69,557	402,224	4,202,854
Under $5,000	1,447	556,369	550,917	8,563	2,332	196,873	4,804	1,276,068	1,271,886	8,505	7,317	384,609
$5,000 under $10,000	524	342,635	335,875	5,274	3,626	134,086	1,284	648,162	645,252	3,956	8,493	235,357
$10,000 under $15,000	349	167,156	166,017	3,950	4,130	68,542	620	378,069	374,058	2,181	7,425	130,448
$15,000 under $20,000	215	177,925	176,188	4,465	3,540	91,529	712	568,011	563,051	3,400	12,082	191,895
$20,000 under $25,000	181	181,244	179,225	3,771	4,015	87,047	741	697,182	694,470	4,474	16,297	256,225
$25,000 under $50,000	511	561,334	555,389	8,741	17,534	271,527	1,157	1,461,010	1,455,357	8,881	37,914	469,685
$50,000 under $100,000	325	910,077	901,000	19,405	23,148	489,842	809	1,602,311	1,596,053	9,239	55,304	575,757
$100,000 under $250,000	320	1,291,722	1,275,382	29,719	51,426	696,783	352	1,251,764	1,245,182	6,224	55,315	473,142
$250,000 under $500,000	165	1,147,494	1,133,835	30,009	58,435	725,812	179	990,070	980,424	5,388	63,263	392,219
$500,000 under $1,000,000	87	1,066,783	1,051,565	24,576	61,767	671,409	70	804,753	794,756	6,554	47,518	396,904
$1,000,000 under $5,000,000	82	2,995,033	2,951,905	82,776	169,254	2,174,098	38	1,070,999	1,063,190	9,530	77,169	602,321
$5,000,000 under $10,000,000	12	948,017	939,375	29,996	78,420	738,252	2	140,345	130,973	1,225	14,127	94,292
$10,000,000 under $25,000,000	4	948,521	933,533	32,121	63,977	800,082	-	-	-	-	-	-
$25,000,000 under $50,000,000	2	897,527	888,591	29,853	70,087	748,106	-	-	-	-	-	-
$50,000,000 under $100,000,000	-	-	-	-	-	-	-	-	-	-	-	-
$100,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-
Returns without net income	2,082	1,570,584	1,540,071	37,081	[1]73,599	1,037,524	6,224	2,097,996	2,080,111	18,546	[1]93,629	865,462
	Manufacturing—Continued											
	Lumber and wood products, except furniture						Furniture and fixtures					
Total	8,551	7,250,205	6,969,724	209,179	192,161	5,582,697	5,818	5,008,230	4,954,643	75,553	176,366	2,549,441
Returns with net income, total	4,798	5,568,799	5,333,389	155,657	290,291	4,319,622	3,507	3,976,172	3,933,445	57,275	231,532	2,017,505
Under $5,000	1,876	400,929	396,424	9,376	2,656	200,572	1,311	301,402	298,648	3,674	1,788	117,503
$5,000 under $10,000	577	235,472	232,708	5,736	4,050	130,606	503	236,037	234,696	2,791	3,350	97,717
$10,000 under $15,000	483	273,285	269,235	6,413	5,812	131,667	293	167,824	166,855	2,079	3,437	65,749
$15,000 under $20,000	265	189,396	185,508	2,743	4,616	88,061	(2)	(2)	(2)	(2)	(2)	(2)
$20,000 under $25,000	243	220,626	218,326	3,998	5,350	95,079	193	131,237	130,753	1,391	4,417	49,781
$25,000 under $50,000	633	658,402	648,643	11,813	20,603	352,801	412	412,438	407,943	6,326	13,780	182,275
$50,000 under $100,000	348	560,790	547,664	11,385	24,030	284,117	303	541,218	535,132	7,389	21,691	229,603
$100,000 under $250,000	224	594,724	579,857	12,810	33,796	358,864	161	478,083	472,230	6,318	24,920	237,762
$250,000 under $500,000	84	436,774	419,515	9,812	28,966	282,511	92	420,336	414,937	5,412	33,435	213,034
$500,000 under $1,000,000	37	279,585	256,301	9,463	26,280	331,544	51	350,159	346,364	5,606	33,480	182,867
$1,000,000 under $5,000,000	24	680,464	636,292	21,889	48,925	765,762	32	697,756	688,348	12,416	67,109	501,025
$5,000,000 under $10,000,000	1	29,474	21,463	1,135	7,743	29,951	3	133,646	132,367	2,677	21,475	96,719
$10,000,000 under $25,000,000	2	479,624	448,553	16,126	27,797	649,554	-	-	-	-	-	-
$25,000,000 under $50,000,000	1	529,254	472,900	32,958	49,667	618,533	-	-	-	-	-	-
$50,000,000 under $100,000,000	-	-	-	-	-	-	-	-	-	-	-	-
$100,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-
Returns without net income	3,753	1,681,406	1,636,335	53,522	[1]98,130	1,263,075	2,311	1,032,058	1,021,198	18,278	[1]55,166	531,936

Footnotes at end of table. See text for explanatory statements and "Description of the Sample and Limitations of the Data."

ACTIVE CORPORATION RETURNS

Table 24.—NUMBER OF RETURNS, TOTAL COMPILED RECEIPTS, BUSINESS RECEIPTS, DEPRECIATION, NET INCOME, AND TOTAL ASSETS, BY SIZE OF NET INCOME, AND MAJOR INDUSTRIAL GROUP—Continued

Size of net income	Number of returns	Total compiled receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net income (Thousand dollars)	Total assets (Thousand dollars)	Number of returns	Total compiled receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net income (Thousand dollars)	Total assets (Thousand dollars)
	Manufacturing—Continued											
	Paper and allied products						Printing, publishing, and allied industries					
Total	3,444	12,480,970	12,217,859	513,892	967,566	10,974,724	20,480	13,975,911	13,624,541	305,992	872,618	9,304,892
Returns with net income, total	2,423	11,567,008	11,316,794	477,617	1,003,417	10,179,387	13,257	11,539,322	11,237,060	255,357	985,657	7,791,442
Under $5,000	411	109,454	108,220	2,180	809	48,772	5,812	652,551	646,730	16,831	8,316	313,156
$5,000 under $10,000	407	224,916	223,874	3,749	2,694	85,916	1,803	373,288	361,529	9,285	12,697	196,545
$10,000 under $15,000	222	137,159	136,437	2,721	2,688	51,511	1,118	321,772	318,111	8,524	13,144	170,982
$15,000 under $20,000	193	161,841	160,802	3,583	3,294	68,988	723	269,725	260,981	6,825	12,554	124,988
$20,000 under $25,000	169	110,305	109,341	2,513	3,668	55,369	613	254,201	251,369	6,357	13,442	123,678
$25,000 under $50,000	338	377,706	374,536	7,697	11,493	154,607	1,400	832,483	815,166	18,946	47,135	431,930
$50,000 under $100,000	181	345,654	340,829	7,880	13,403	183,617	672	836,327	823,735	19,591	45,186	479,745
$100,000 under $250,000	208	686,392	677,484	20,423	32,530	453,463	553	1,097,238	1,063,058	24,651	86,369	671,482
$250,000 under $500,000	108	691,162	679,706	21,210	38,494	469,952	252	934,682	912,157	19,307	84,808	665,964
$500,000 under $1,000,000	71	681,589	675,126	27,340	49,312	572,469	147	1,201,122	1,175,598	23,867	103,648	922,391
$1,000,000 under $5,000,000	81	2,123,910	2,079,590	100,131	175,047	1,953,660	134	2,409,311	2,335,109	50,478	288,302	1,954,052
$5,000,000 under $10,000,000	18	1,174,642	1,150,661	62,477	120,552	1,281,576	22	1,330,280	1,272,827	24,754	144,649	1,061,626
$10,000,000 under $25,000,000	8	1,111,303	1,087,695	54,659	98,051	1,247,299	8	1,026,342	1,000,690	25,941	125,407	674,903
$25,000,000 under $50,000,000	6	2,399,508	2,323,228	106,397	240,619	2,183,701	-	-	-	-	-	-
$50,000,000 under $100,000,000	1	765,069	734,430	38,182	99,293	959,538	-	-	-	-	-	-
$100,000,000 or more	1	466,398	454,835	16,475	111,470	408,949	-	-	-	-	-	-
Returns without net income	1,021	913,962	901,065	36,275	[1]35,851	795,337	7,223	2,436,589	2,387,481	50,635	[1]113,039	1,513,450
	Manufacturing—Continued											
	Chemicals and allied products						Petroleum refining and related industries					
Total	10,108	29,222,956	28,424,554	1,281,714	3,292,455	26,114,664	1,261	39,282,516	37,366,193	1,436,351	1,765,227	43,932,328
Returns with net income, total	6,630	27,802,337	27,031,435	1,229,309	3,398,978	24,805,720	838	37,265,405	35,400,048	1,361,212	1,794,033	41,742,892
Under $5,000	2,224	330,636	327,223	8,977	3,106	202,439	163	29,627	29,357	1,629	310	20,846
$5,000 under $10,000	818	320,874	317,140	5,400	5,557	141,500						
$10,000 under $15,000	305	154,430	152,812	2,237	3,594	67,618	232	99,443	98,158	2,761	2,729	53,056
$15,000 under $20,000	453	255,016	253,792	4,108	7,815	117,686						
$20,000 under $25,000	387	215,869	214,191	2,487	8,520	115,984	224	200,044	197,249	4,086	6,313	74,916
$25,000 under $50,000	915	930,863	921,726	14,620	31,830	433,029						
$50,000 under $100,000	597	777,950	768,671	14,103	42,495	403,148	68	205,374	203,169	5,755	5,169	124,527
$100,000 under $250,000	392	959,160	942,885	18,663	60,276	561,466	50	1,029,005	983,105	40,970	8,195	858,553
$250,000 under $500,000	193	954,065	939,746	24,261	67,160	560,500	26	220,687	219,018	5,516	8,825	105,623
$500,000 under $1,000,000	126	1,029,967	1,014,244	29,099	88,744	746,533	31	635,010	619,790	21,619	21,000	431,153
$1,000,000 under $5,000,000	134	3,134,639	3,085,084	114,211	275,806	2,711,240	21	1,589,934	1,561,991	54,569	49,480	1,443,423
$5,000,000 under $10,000,000	33	2,131,306	2,069,058	85,424	226,512	1,713,281	11	5,076,687	4,975,879	189,699	81,192	4,549,549
$10,000,000 under $25,000,000	24	3,739,104	3,656,436	149,993	379,071	3,657,725	5	7,833,880	7,456,321	285,044	71,866	8,646,711
$25,000,000 under $50,000,000	19	4,722,051	4,582,874	217,300	670,995	4,519,559	1	544,470	533,256	21,823	31,385	417,265
$50,000,000 under $100,000,000	7	3,224,309	3,148,164	231,216	494,952	3,322,408	1	1,121,876	1,078,001	50,552	68,726	1,142,118
$100,000,000 or more	3	4,922,098	4,637,389	307,210	1,032,545	5,531,604	5	18,679,368	17,444,754	677,189	1,438,843	23,875,152
Returns without net income	3,478	1,420,619	1,393,119	52,405	[1]106,523	1,308,944	423	2,017,111	1,966,145	75,139	[1]28,806	2,189,436
	Manufacturing—Continued											
	Rubber and miscellaneous plastics products						Leather and leather products					
Total	4,427	8,065,480	7,923,091	237,826	502,241	5,549,800	2,982	3,880,367	3,850,886	39,538	114,687	1,912,804
Returns with net income, total	2,936	7,443,440	7,311,872	215,939	550,009	5,104,885	1,915	3,170,618	3,148,610	30,686	147,472	1,546,818
Under $5,000	870	172,527	171,335	4,143	1,164	70,071	603	153,393	152,455	1,539	735	68,060
$5,000 under $10,000	312	91,199	90,719	2,395	2,159	40,546	340	158,262	157,684	1,521	2,373	58,940
$10,000 under $15,000	222	132,967	132,583	3,231	2,714	52,717						
$15,000 under $20,000	188	99,149	98,136	2,796	3,176	42,921	294	244,205	242,537	1,919	4,914	96,399
$20,000 under $25,000	267	133,313	131,495	3,543	5,911	64,377						
$25,000 under $50,000	397	289,941	287,972	7,441	13,856	143,814	236	338,846	337,280	3,685	8,004	130,632
$50,000 under $100,000	283	375,264	371,152	9,615	20,481	167,034	194	445,962	443,384	3,126	14,587	145,896
$100,000 under $250,000	213	473,942	469,955	10,818	33,829	239,205	148	458,646	455,340	4,993	23,813	213,903
$250,000 under $500,000	93	468,877	464,508	9,535	32,539	252,530	61	357,801	355,153	3,202	20,300	160,915
$500,000 under $1,000,000	54	469,937	464,889	11,764	35,295	304,078	21	190,362	189,068	1,623	14,631	92,651
$1,000,000 under $5,000,000	30	772,743	758,307	22,390	62,010	647,688	15	405,324	402,041	4,256	33,087	289,888
$5,000,000 under $10,000,000	2	211,574	209,451	4,182	15,800	153,377	2	278,442	276,339	2,960	11,896	199,296
$10,000,000 under $25,000,000	1	297,557	294,512	7,932	24,566	243,577	1	139,375	137,329	1,862	13,132	90,238
$25,000,000 under $50,000,000	1	819,541	806,170	20,487	39,857	587,620	-	-	-	-	-	-
$50,000,000 under $100,000,000	2	1,704,365	1,658,565	58,684	152,831	1,290,789	-	-	-	-	-	-
$100,000,000 or more	1	930,544	902,123	36,983	103,821	804,541	-	-	-	-	-	-
Returns without net income	1,491	622,040	611,219	21,887	[1]47,768	444,915	1,067	709,749	702,276	8,852	[1]32,785	365,986
	Manufacturing—Continued											
	Stone, clay, and glass products						Primary metal industries					
Total	7,845	10,592,258	10,364,610	482,547	873,120	9,336,598	4,477	26,666,438	26,169,569	1,122,871	1,655,996	28,177,641
Returns with net income, total	4,865	9,217,412	9,016,021	414,668	952,341	8,195,328	2,953	23,525,105	23,064,303	983,408	1,761,687	24,919,274
Under $5,000	1,490	300,446	296,652	11,214	2,440	164,506	730	153,671	153,077	2,893	1,263	69,048
$5,000 under $10,000	705	270,821	268,058	11,191	4,936	145,708	314	109,703	108,807	2,718	2,085	50,493
$10,000 under $15,000	427	136,532	133,831	5,113	4,956	83,451	184	131,271	130,436	4,286	2,181	81,715
$15,000 under $20,000	220	128,328	124,659	5,050	3,783	77,404	265	129,395	128,125	3,304	4,411	71,866
$20,000 under $25,000	382	222,363	219,432	6,802	8,554	104,484	161	159,009	157,946	2,547	3,496	59,813
$25,000 under $50,000	635	400,809	393,216	14,833	21,292	229,386	421	452,327	449,404	9,841	13,256	210,984
$50,000 under $100,000	459	496,914	485,788	15,562	33,752	294,883	320	772,034	766,419	17,233	22,850	444,062
$100,000 under $250,000	272	706,756	695,149	25,150	40,658	475,346	253	1,040,065	1,032,237	23,122	41,203	587,645
$250,000 under $500,000	112	435,128	425,757	14,937	38,696	307,388	104	830,571	823,039	21,080	37,549	588,673
$500,000 under $1,000,000	54	421,638	414,361	18,376	38,045	377,088	74	923,462	914,965	28,092	52,351	713,774
$1,000,000 under $5,000,000	76	1,451,947	1,424,672	72,442	153,469	1,430,766	86	2,672,196	2,639,878	73,984	186,609	2,208,139
$5,000,000 under $10,000,000	18	1,109,597	1,095,436	72,221	126,787	1,242,383	19	2,013,012	1,989,031	84,317	136,584	2,184,438
$10,000,000 under $25,000,000	6	575,450	564,164	29,555	85,744	716,413	11	2,414,152	2,382,174	103,391	159,683	2,696,228
$25,000,000 under $50,000,000	7	2,066,950	1,993,396	91,910	262,232	1,994,867	4	1,944,967	1,920,921	110,269	153,628	2,383,088
$50,000,000 under $100,000,000	2	493,733	481,450	20,312	126,997	551,255	5	3,921,273	3,854,863	206,874	360,101	5,522,939
$100,000,000 or more	-	-	-	-	-	-	2	5,857,997	5,612,981	289,457	584,437	7,046,369
Returns without net income	2,980	1,374,846	1,348,589	67,879	[1]79,221	1,141,270	1,524	3,141,333	3,105,266	139,463	[1]105,691	3,258,367

Footnotes at end of table. See text for explanatory statements and "Description of the Sample and Limitations of the Data."

ACTIVE CORPORATION RETURNS

Table 24.—NUMBER OF RETURNS, TOTAL COMPILED RECEIPTS, BUSINESS RECEIPTS, DEPRECIATION, NET INCOME, AND TOTAL ASSETS, BY SIZE OF NET INCOME, AND MAJOR INDUSTRIAL GROUP—Continued

Size of net income	Number of returns	Total compiled receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net income (Thousand dollars)	Total assets (Thousand dollars)	Number of returns	Total compiled receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net income (Thousand dollars)	Total assets (Thousand dollars)
	Manufacturing—Continued											
	Fabricated metal products, (including ordnance), except machinery and transportation equipment						Machinery, except electrical and transportation equipment					
Total	18,219	21,125,121	20,832,953	498,352	1,012,023	13,462,425	18,143	26,466,444	25,910,288	927,731	1,828,348	21,567,829
Returns with net income, total	11,743	17,792,679	17,544,042	412,021	1,202,510	11,337,449	11,388	23,213,247	22,722,522	834,663	2,077,103	18,640,829
Under $5,000	3,639	738,797	733,292	16,496	6,060	338,794	3,849	663,892	650,099	17,678	6,164	377,250
$5,000 under $10,000	1,424	517,685	512,698	11,334	9,923	237,133	1,655	427,648	421,579	12,168	11,177	238,768
$10,000 under $15,000	937	401,244	397,521	9,293	11,111	200,962	1,056	322,601	318,403	8,992	12,542	181,407
$15,000 under $20,000	771	477,688	473,445	9,916	13,090	216,103	701	407,692	401,681	11,344	11,749	263,261
$20,000 under $25,000	901	488,935	482,561	9,192	20,071	237,016	589	339,460	335,853	7,790	12,936	166,098
$25,000 under $50,000	1,772	1,465,229	1,448,570	27,518	60,088	692,534	1,137	837,158	826,626	21,129	37,151	485,269
$50,000 under $100,000	849	1,184,604	1,172,424	21,992	60,198	603,626	889	1,135,253	1,113,481	25,202	60,032	696,033
$100,000 under $250,000	865	2,170,181	2,142,433	42,160	130,977	1,225,301	771	1,755,623	1,729,310	37,759	115,769	1,188,921
$250,000 under $500,000	304	1,391,368	1,373,655	27,545	107,156	860,431	323	1,409,673	1,386,020	31,125	112,434	976,288
$500,000 under $1,000,000	146	1,399,988	1,379,838	31,329	103,573	934,244	190	1,430,365	1,403,612	33,978	129,354	1,077,785
$1,000,000 under $5,000,000	112	2,517,502	2,482,282	66,600	241,291	1,912,270	172	4,407,629	4,315,603	118,004	374,931	3,849,025
$5,000,000 under $10,000,000	15	1,388,065	1,358,760	37,162	100,066	1,099,973	34	3,127,312	3,065,771	78,040	229,299	2,758,247
$10,000,000 under $25,000,000	3	457,280	453,924	10,909	42,908	746,299	14	1,899,317	1,849,154	60,471	213,944	1,699,396
$25,000,000 under $50,000,000	2	901,659	888,584	11,734	73,007	253,612	5	1,369,022	1,286,656	38,509	198,914	1,182,866
$50,000,000 under $100,000,000	3	2,292,454	2,244,055	78,841	222,991	1,779,151	2	1,958,095	1,917,573	74,715	146,209	1,669,921
$100,000,000 or more	-	-	-	-	-	-	1	1,722,507	1,701,101	257,759	404,498	1,830,294
Returns without net income	6,476	3,332,442	3,288,911	86,331	[1]190,487	2,124,976	6,755	3,253,197	3,187,766	93,068	[1]248,755	2,927,000
	Manufacturing—Continued											
	Electrical machinery, equipment, and supplies						Transportation equipment, except motor vehicles					
Total	7,182	24,155,480	23,791,116	532,003	1,375,078	16,166,599	2,419	16,814,943	16,663,028	259,186	396,842	9,697,445
Returns with net income, total	4,338	22,055,518	21,726,773	478,793	1,589,022	14,694,067	1,302	13,487,186	13,370,657	203,997	592,962	7,472,568
Under $5,000	1,106	239,583	237,093	3,998	2,097	108,605	390	54,807	53,684	877	574	33,228
$5,000 under $10,000	463	181,766	179,087	3,010	3,044	78,125	230	75,038	73,726	1,471	2,009	34,267
$10,000 under $15,000	313	164,204	162,691	2,461	3,672	64,570						
$15,000 under $20,000	332	177,395	174,999	3,301	5,593	78,485						
$20,000 under $25,000	221	186,318	185,260	2,232	4,894	78,559	305	388,382	382,977	7,054	7,723	126,893
$25,000 under $50,000	510	406,295	401,403	7,011	17,628	196,191						
$50,000 under $100,000	504	654,716	645,295	10,544	35,265	336,715	133	243,380	240,475	4,024	9,929	126,651
$100,000 under $250,000	399	916,959	906,474	15,155	62,674	503,420	117	328,579	322,508	4,545	18,798	146,740
$250,000 under $500,000	190	972,874	962,288	19,984	66,264	589,946	49	294,796	289,211	5,799	16,862	154,767
$500,000 under $1,000,000	134	1,447,629	1,429,533	26,912	90,297	926,810	31	1,111,697	1,103,550	17,285	20,697	571,980
$1,000,000 under $5,000,000	121	2,823,915	2,789,441	56,830	241,188	1,992,772	24	867,046	854,673	11,671	45,170	485,483
$5,000,000 under $10,000,000	24	2,206,315	2,186,250	43,445	178,549	1,415,093	8	1,200,675	1,186,112	25,503	61,621	850,551
$10,000,000 under $25,000,000	14	2,920,814	2,847,356	50,987	247,788	2,200,556	10	3,380,053	3,352,145	59,105	153,369	2,112,000
$25,000,000 under $50,000,000	6	4,369,871	4,292,887	110,181	184,206	3,377,234	3	2,480,060	2,454,943	24,119	122,455	1,234,858
$50,000,000 under $100,000,000	-	-	-	-	-	-	2	3,062,673	3,056,653	42,544	133,755	1,595,150
$100,000,000 or more	1	4,386,864	4,326,716	122,742	445,863	2,746,986	-	-	-	-	-	-
Returns without net income	2,844	2,099,962	2,064,343	53,210	[1]213,944	1,472,532	1,117	3,327,757	3,292,371	55,189	[1]196,120	2,224,877
	Manufacturing—Continued											
	Motor vehicles and motor vehicle equipment						Professional, scientific, and controlling instruments; photographic and optical goods; watches and clocks					
Total	2,049	24,001,168	23,378,267	722,875	2,764,128	18,290,633	3,457	7,003,844	6,889,156	221,177	595,670	5,262,551
Returns with net income, total	1,296	23,199,088	22,607,080	700,798	2,797,997	17,605,184	2,093	6,458,853	6,358,680	206,467	651,456	4,832,311
Under $5,000	243	54,722	54,241	962	449	22,463	631	99,879	99,340	1,792	870	47,032
$5,000 under $10,000	184	57,528	56,661	744	1,239	24,180	244	54,982	54,492	690	1,690	32,177
$10,000 under $15,000							191	56,179	54,997	817	2,228	29,564
$15,000 under $20,000	276	127,945	126,253	2,111	4,467	55,693	204	104,727	103,972	1,441	4,012	55,662
$20,000 under $25,000												
$25,000 under $50,000	198	140,543	138,926	2,605	6,933	64,239	386	208,812	204,375	3,173	12,282	109,633
$50,000 under $100,000	(2)	(2)	(2)	(2)	(2)	(2)	140	161,669	160,029	2,566	9,967	83,467
$100,000 under $250,000	135	387,917	384,953	6,628	21,377	198,169	124	275,983	271,779	6,096	17,980	174,846
$250,000 under $500,000	65	317,515	314,806	5,725	22,968	172,450	53	285,953	282,253	4,992	19,573	190,310
$500,000 under $1,000,000	31	245,935	243,052	4,429	20,463	138,761	59	602,973	595,525	10,542	44,809	287,176
$1,000,000 under $5,000,000	30	969,001	953,035	24,590	62,968	707,700	40	1,883,682	1,859,158	74,142	82,568	1,493,464
$5,000,000 under $10,000,000	6	995,134	971,190	18,931	43,214	662,937	14	706,677	698,583	15,447	93,759	496,133
$10,000,000 under $25,000,000	6	3,161,062	3,082,343	99,765	99,983	2,302,004	5	585,409	575,612	27,060	72,593	493,175
$25,000,000 under $50,000,000	2	1,303,233	1,287,290	21,967	73,611	751,098	1	449,452	447,961	12,035	36,193	341,846
$50,000,000 under $100,000,000	-	-	-	-	-	-	-	-	-	-	-	-
$100,000,000 or more	2	15,257,134	14,815,777	509,222	2,431,778	12,410,458	1	982,476	950,604	45,674	252,932	997,826
Returns without net income	753	802,080	771,187	22,077	[1]33,869	685,449	1,364	544,991	530,476	14,710	[1]55,786	430,240
	Manufacturing—Continued						Transportation, communication, electric, gas, and sanitary services					
	Other manufacturing industries						Total					
Total	10,423	6,838,112	6,701,676	137,559	349,240	4,841,420	49,048	68,153,902	66,322,225	5,689,673	7,486,686	155,534,789
Returns with net income, total	6,107	5,878,523	5,754,055	115,490	424,240	4,177,776	30,166	57,885,477	56,422,034	4,837,016	8,022,298	130,894,499
Under $5,000	2,764	418,226	415,548	6,508	4,239	192,048	14,497	1,272,249	1,249,344	73,981	23,505	898,897
$5,000 under $10,000	704	172,927	170,370	2,517	4,827	79,105	4,286	755,930	735,211	41,964	28,787	571,819
$10,000 under $15,000	475	169,650	166,432	1,926	5,847	77,782	2,375	624,028	608,647	38,777	28,281	503,534
$15,000 under $20,000	287	119,453	117,261	1,816	4,869	67,855	1,789	501,534	490,460	31,966	30,295	426,357
$20,000 under $25,000	342	202,355	199,656	2,631	7,610	88,167	1,453	516,758	507,196	35,470	32,087	435,971
$25,000 under $50,000	674	513,587	509,482	6,638	23,602	231,079	2,374	1,433,938	1,404,569	80,475	78,772	1,166,772
$50,000 under $100,000	326	404,792	399,190	6,035	21,722	221,109	1,420	1,729,201	1,690,204	97,692	99,049	1,324,492
$100,000 under $250,000	305	717,572	704,779	13,470	46,938	416,868	919	2,481,755	2,419,076	135,111	142,248	2,057,076
$250,000 under $500,000	105	499,840	493,312	9,979	36,273	317,308	367	1,729,515	1,691,812	115,747	127,214	2,386,179
$500,000 under $1,000,000	52	440,142	428,471	8,575	36,997	423,367	245	1,901,252	1,848,565	116,424	173,225	2,649,111
$1,000,000 under $5,000,000	65	1,361,067	1,309,443	22,237	122,386	1,426,919	266	5,807,364	5,596,298	474,204	569,660	11,270,806
$5,000,000 under $10,000,000	5	288,376	279,659	7,741	38,258	195,623	57	3,468,274	3,192,629	321,053	413,139	8,316,808
$10,000,000 under $25,000,000	2	299,845	291,749	11,928	36,356	232,376	64	6,790,253	6,575,757	664,441	1,046,085	22,147,579
$25,000,000 under $50,000,000	1	270,691	268,703	13,489	34,316	208,170	34	8,320,651	8,211,849	799,551	1,337,293	21,436,589
$50,000,000 under $100,000,000	-	-	-	-	-	-	14	6,235,470	6,103,238	672,815	925,782	20,780,574
$100,000,000 or more	-	-	-	-	-	-	6	14,317,305	14,097,179	1,137,345	2,966,876	34,521,935
Returns without net income	4,316	959,589	947,621	22,069	[1]75,000	663,644	18,882	10,268,425	9,900,191	852,657	[1]535,612	24,640,290

Footnotes at end of table. See text for explanatory statements and "Description of the Sample and Limitations of the Data."

ACTIVE CORPORATION RETURNS

Table 24.—NUMBER OF RETURNS, TOTAL COMPILED RECEIPTS, BUSINESS RECEIPTS, DEPRECIATION, NET INCOME, AND TOTAL ASSETS, BY SIZE OF NET INCOME, AND MAJOR INDUSTRIAL GROUP—Continued

Size of net income	Number of returns	Total compiled receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net income (Thousand dollars)	Total assets (Thousand dollars)	Number of returns	Total compiled receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net income (Thousand dollars)	Total assets (Thousand dollars)
	Transportation, communication, electric, gas, and sanitary services—Continued											
	Transportation						Communication					
Total	37,446	31,163,967	29,925,803	2,091,747	987,305	53,027,523	6,452	16,059,408	15,766,522	1,198,555	3,061,021	33,847,975
Returns with net income, total	23,145	21,711,440	20,822,438	1,356,463	1,469,483	31,375,462	3,838	15,839,705	15,551,262	1,172,310	3,093,787	33,399,649
Under $5,000	11,902	1,135,342	1,116,240	62,351	19,815	680,282	1,369	92,276	89,385	7,748	2,267	137,518
$5,000 under $10,000	3,072	646,805	631,272	31,453	20,823	376,118	733	78,724	73,908	7,680	4,772	120,039
$10,000 under $15,000	1,804	530,761	517,024	30,693	21,634	338,308	335	35,580	35,257	3,447	3,887	69,785
$15,000 under $20,000	1,335	424,611	415,876	24,339	22,644	271,436	286	50,219	49,570	5,155	4,790	104,903
$20,000 under $25,000	1,025	432,646	425,096	26,878	22,730	292,649	247	48,984	48,504	5,283	5,475	101,643
$25,000 under $50,000	1,792	1,249,834	1,223,475	64,898	59,644	835,584	360	88,330	86,229	9,701	11,715	172,574
$50,000 under $100,000	1,044	1,536,921	1,503,582	78,766	72,083	900,691	145	81,549	79,325	9,094	10,655	155,175
$100,000 under $250,000	641	2,178,162	2,125,665	107,041	96,968	1,405,926	157	146,316	140,936	17,493	25,476	294,421
$250,000 under 500,000	221	1,328,754	1,298,765	82,211	76,105	1,454,626	83	165,030	159,885	16,369	28,850	277,818
$500,000 under $1,000,000	150	1,492,926	1,448,054	82,380	106,371	1,798,050	51	164,039	159,829	15,747	36,160	331,242
$1,000,000 under $5,000,000	123	3,880,748	3,735,377	281,061	240,638	5,715,252	52	390,513	381,427	41,352	102,859	942,331
$5,000,000 under $10,000,000	14	1,515,126	1,286,403	117,908	97,712	2,781,934	11	542,448	516,640	48,073	81,922	958,825
$10,000,000 under $25,000,000	17	2,541,012	2,416,500	188,887	261,909	7,503,000	2	89,052	87,248	5,942	29,564	208,368
$25,000,000 under $50,000,000	1	341,229	332,605	18,748	41,109	238,520	4	1,331,491	1,295,350	39,072	139,946	1,162,558
$50,000,000 under $100,000,000	3	1,907,054	1,803,175	124,317	208,487	5,236,700	-	-	-	-	-	-
$100,000,000 or more	1	569,509	543,329	34,532	100,811	1,546,386	3	12,535,154	12,347,769	940,154	2,605,449	28,362,449
Returns without net income	14,301	9,452,527	9,103,365	735,284	[1]482,178	21,652,061	2,614	219,703	215,260	26,245	[1]32,766	448,326
	Transportation, communication, electric, gas, and sanitary services—Continued											
	Electric and gas companies and systems						Water supply and other sanitary services					
Total	1,503	20,453,211	20,197,429	2,346,794	3,342,775	66,559,501	3,647	477,316	432,471	52,577	95,585	2,099,790
Returns with net income, total	1,190	19,900,281	19,658,061	2,263,102	3,357,395	64,203,469	1,993	434,051	390,273	45,141	101,633	1,915,919
Under $5,000	213	23,733	23,423	1,309	302	20,534	1,013	20,898	20,296	2,573	1,121	60,563
$5,000 under $10,000	(2)	(2)	(2)	(2)	(2)	(2)	420	24,485	24,173	2,400	2,794	62,382
$10,000 under $15,000	140	44,400	43,384	2,898	1,592	63,271						
$15,000 under $20,000												
$20,000 under $25,000	324	114,370	111,388	6,571	8,419	134,550	343	56,523	55,069	6,825	6,905	147,931
$25,000 under $50,000												
$50,000 under $100,000	106	69,274	67,419	4,771	7,484	134,766	125	41,457	39,878	5,061	8,827	133,860
$100,000 under $250,000	77	122,491	119,939	7,859	12,687	237,421	44	34,786	32,536	2,718	7,117	119,308
$250,000 under $500,000	45	198,662	196,437	13,622	16,081	518,045	18	37,069	36,725	3,545	6,178	135,690
$500,000 under $1,000,000	37	219,332	215,781	15,536	25,576	403,769	7	24,955	24,901	2,761	5,118	116,050
$1,000,000 under $5,000,000	70	1,420,626	1,395,515	141,874	177,123	4,002,260	21	115,477	83,979	9,917	49,040	610,963
$5,000,000 under $10,000,000	30	1,332,299	1,316,870	145,731	218,972	4,046,877	2	78,401	72,716	9,341	14,533	529,172
$10,000,000 under $25,000,000	45	4,160,189	4,072,009	469,612	754,612	14,436,211	-	-	-	-	-	-
$25,000,000 under $50,000,000	29	6,647,931	6,583,894	741,731	1,156,238	20,035,511	-	-	-	-	-	-
$50,000,000 under $100,000,000	11	4,328,416	4,300,063	548,498	717,295	15,543,874	-	-	-	-	-	-
$100,000,000 or more	2	1,212,642	1,206,081	162,659	260,616	4,613,100	-	-	-	-	-	-
Returns without net income	313	552,930	539,368	83,692	[1]14,620	2,356,032	1,654	43,265	42,198	7,436	[1]6,048	183,871
	Wholesale and retail trade											
	Total						Wholesale trade					
							Total					
Total	364,947	270,846,706	266,419,143	2,189,295	4,563,809	94,590,990	123,412	132,513,679	130,588,312	712,168	2,286,650	44,339,153
Returns with net income, total	224,948	229,273,523	225,599,088	1,751,839	5,861,975	78,814,657	84,255	114,908,226	113,246,792	587,211	2,774,991	38,174,293
Under $5,000	104,588	25,759,335	25,413,125	239,166	158,040	8,594,164	31,898	10,801,276	10,667,755	71,881	50,963	3,271,969
$5,000 under $10,000	36,380	15,338,489	15,092,660	131,658	246,793	5,223,878	13,168	6,949,507	6,857,340	43,510	89,014	2,175,616
$10,000 under $15,000	21,132	12,434,008	12,242,104	102,364	252,774	4,076,169	8,680	6,264,018	6,180,154	40,147	104,032	1,946,034
$15,000 under $20,000	14,846	11,620,625	11,444,478	81,902	250,475	3,521,229	6,489	6,615,723	6,531,824	32,646	109,660	1,769,178
$20,000 under $25,000	13,538	12,545,623	12,345,415	95,421	297,385	3,757,634	6,454	7,019,374	6,924,584	42,023	142,105	2,002,759
$25,000 under $50,000	20,499	28,130,040	27,677,066	185,273	674,791	8,484,593	9,770	16,033,219	15,809,177	79,603	324,602	4,691,588
$50,000 under $100,000	8,060	20,610,759	20,242,703	126,838	548,827	6,328,657	4,278	11,925,732	11,741,867	58,282	290,985	3,587,101
$100,000 under $250,000	3,889	19,390,852	19,012,443	125,489	586,532	6,714,657	2,289	12,138,807	11,961,298	57,211	343,134	4,161,924
$250,000 under $500,000	1,129	12,933,619	12,717,417	86,697	389,126	4,498,302	709	8,429,301	8,322,283	35,488	244,728	2,598,316
$500,000 under $1,000,000	463	11,756,367	11,521,391	66,160	323,492	4,451,089	298	8,231,049	8,138,806	31,482	209,684	2,764,026
$1,000,000 under $5,000,000	346	18,616,879	18,350,959	159,017	688,399	7,480,988	186	9,503,540	9,395,072	44,003	359,815	3,641,676
$5,000,000 under $10,000,000	36	9,278,230	9,160,633	54,622	255,303	2,724,392	22	5,983,052	5,926,994	24,399	147,966	1,848,250
$10,000,000 under $25,000,000	29	11,581,779	11,335,706	115,909	440,928	5,531,842	9	3,303,986	3,190,080	11,328	132,996	2,143,490
$25,000,000 under $50,000,000	6	3,862,030	3,756,444	50,471	202,207	2,166,380	4	1,309,698	1,209,698	12,866	134,625	1,365,964
$50,000,000 under $100,000,000	6	10,368,685	10,242,199	111,320	432,934	4,555,312	1	399,944	389,860	2,342	90,682	206,402
$100,000,000 or more	1	5,046,203	5,044,345	19,532	113,969	705,371	-	-	-	-	-	-
Returns without net income	139,999	41,573,183	40,820,055	437,456	[1]1,298,166	15,776,333	39,157	17,605,453	17,341,520	124,957	[1]488,341	6,164,860
	Wholesale and retail trade—Continued											
	Groceries and related products						Electrical goods, hardware, and plumbing and heating equipment and supplies					
Total	14,240	25,026,272	24,720,154	112,195	241,913	4,637,817	13,766	12,943,596	12,775,398	59,126	233,556	4,894,258
Returns with net income, total	9,753	21,262,022	21,007,873	92,198	297,040	3,875,571	9,627	10,805,979	10,662,662	47,614	298,551	4,025,765
Under $5,000	3,611	2,342,804	2,329,955	10,595	5,168	385,430	3,223	977,235	963,517	6,083	5,696	388,509
$5,000 under $10,000	1,551	1,313,192	1,305,198	7,179	10,668	232,238	1,810	735,006	722,738	3,284	12,591	284,440
$10,000 under $15,000	1,040	1,218,749	1,198,550	5,679	12,311	201,943	920	594,338	587,487	2,710	10,982	212,509
$15,000 under $20,000	555	1,380,809	1,370,083	3,883	9,583	188,871	847	597,596	587,500	3,298	14,387	235,413
$20,000 under $25,000	864	1,609,265	1,596,279	7,779	19,143	266,662	690	621,103	613,382	3,801	15,153	225,573
$25,000 under $50,000	1,223	3,888,664	3,858,860	12,434	40,211	552,582	1,193	1,564,598	1,541,076	6,276	39,717	565,632
$50,000 under $100,000	479	2,365,140	2,342,281	8,527	31,506	435,259	497	1,290,706	1,271,387	4,953	35,324	467,627
$100,000 under $250,000	292	2,261,099	2,225,286	9,856	42,286	415,489	310	1,426,542	1,409,687	4,857	44,092	532,662
$250,000 under $500,000	83	1,510,827	1,484,658	5,034	27,655	274,399	81	884,610	875,981	4,713	27,257	320,128
$500,000 under $1,000,000	32	1,777,518	1,756,667	6,222	21,434	299,662	37	622,104	614,500	1,685	26,336	227,903
$1,000,000 under $5,000,000	20	1,196,195	1,175,831	7,150	43,034	320,147	15	656,343	644,210	4,249	28,487	348,073
$5,000,000 under $10,000,000	2	332,103	305,365	6,448	15,806	250,037	3	590,600	586,473	1,660	22,260	190,233
$10,000,000 under $25,000,000	1	65,657	58,860	1,412	18,235	52,852	1	245,198	244,724	45	16,269	27,063
$25,000,000 under $50,000,000	-	-	-	-	-	-	-	-	-	-	-	-
$50,000,000 under $100,000,000	-	-	-	-	-	-	-	-	-	-	-	-
$100,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-
Returns without net income	4,487	3,764,250	3,712,281	19,997	[1]55,127	762,246	4,139	2,137,617	2,112,736	11,512	[1]64,995	868,493

Footnotes at end of table. See text for explanatory statements and "Description of the Sample and Limitations of the Data."

ACTIVE CORPORATION RETURNS

Table 24.—NUMBER OF RETURNS, TOTAL COMPILED RECEIPTS, BUSINESS RECEIPTS, DEPRECIATION, NET INCOME, AND TOTAL ASSETS, BY SIZE OF NET INCOME, AND MAJOR INDUSTRIAL GROUP—Continued

Size of net income	Number of returns	Total compiled receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net income (Thousand dollars)	Total assets (Thousand dollars)	Number of returns	Total compiled receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net income (Thousand dollars)	Total assets (Thousand dollars)
	Wholesale and retail trade—Continued											
	Wholesale trade—Continued						Retail trade					
	Other wholesalers						Total					
Total	95,406	94,543,811	93,092,760	540,847	1,811,181	34,807,078	230,243	132,437,539	130,056,689	1,410,538	2,151,902	47,566,230
Returns with net income, total	64,875	82,840,225	81,576,257	447,399	2,179,400	30,272,957	134,054	109,514,496	107,605,409	1,111,606	2,920,698	38,520,957
Under $5,000	25,064	7,481,237	7,374,283	55,203	40,099	2,498,030	69,581	14,130,456	13,926,665	159,478	102,000	5,021,248
$5,000 under $10,000	9,807	4,901,309	4,829,404	33,047	65,755	1,658,938	22,180	8,011,868	7,865,526	83,944	151,069	2,883,499
$10,000 under $15,000	6,720	4,450,931	4,394,117	31,758	80,739	1,531,582	11,902	5,908,573	5,805,981	59,740	142,163	2,025,982
$15,000 under $20,000	5,087	4,637,318	4,574,241	25,465	85,690	1,344,894	7,859	4,746,926	4,659,603	46,719	132,392	1,654,469
$20,000 under $25,000	4,900	4,789,006	4,714,923	30,443	107,809	1,510,524	6,693	5,177,016	5,074,956	50,394	146,645	1,636,304
$25,000 under $50,000	7,354	10,579,957	10,409,241	60,893	244,674	3,573,374	10,079	11,446,456	11,233,619	98,160	328,364	3,526,416
$50,000 under $100,000	3,302	8,269,886	8,128,199	44,802	224,155	2,684,215	3,537	8,198,495	8,024,776	63,491	240,771	2,528,005
$100,000 under $250,000	1,687	8,451,166	8,326,325	42,498	256,756	3,213,773	1,508	6,865,862	6,675,899	62,331	229,335	2,354,057
$250,000 under $500,000	545	6,033,864	5,961,644	25,741	189,816	2,003,789	381	4,184,961	4,084,581	47,937	131,288	1,707,860
$500,000 under $1,000,000	229	5,831,427	5,767,639	23,575	161,914	2,236,461	145	3,219,218	3,080,694	31,386	99,115	1,553,408
$1,000,000 under $5,000,000	151	7,651,002	7,575,031	32,604	288,294	2,973,456	149	8,731,951	8,585,595	111,327	303,825	3,527,888
$5,000,000 under $10,000,000	17	5,060,349	5,035,156	16,291	109,900	1,407,980	13	3,282,098	3,228,287	30,184	99,574	858,989
$10,000,000 under $25,000,000	7	2,993,131	2,886,496	9,871	98,492	2,063,575	19	8,043,340	7,915,797	100,400	290,354	3,388,135
$25,000,000 under $50,000,000	4	1,309,698	1,209,698	12,866	134,625	1,365,964	2	2,552,332	2,546,746	37,605	67,582	800,416
$50,000,000 under $100,000,000	1	399,944	389,860	2,342	90,682	206,402	5	9,968,741	9,852,339	108,978	342,252	4,348,910
$100,000,000 or more	-	-	-	-	-	-	1	5,046,203	5,044,345	19,532	113,969	705,371
Returns without net income	30,531	11,703,586	11,516,503	93,448	[1]368,219	4,534,121	96,189	22,923,043	22,451,280	298,932	[1]768,796	9,045,273
	Retail trade—Continued											
	Food						General merchandise					
Total	16,299	33,845,338	33,634,026	321,744	531,146	6,166,303	14,979	26,526,601	25,895,143	354,341	785,555	13,985,498
Returns with net income, total	9,459	29,958,733	29,780,486	275,878	614,718	5,443,290	9,311	24,152,421	23,592,852	313,590	859,861	12,679,193
Under $5,000	4,613	1,368,929	1,359,689	14,931	5,666	230,450	3,557	632,161	617,693	11,481	5,260	292,086
$5,000 under $10,000	1,315	877,967	871,486	10,051	9,141	150,474	1,516	467,360	454,926	6,788	10,447	203,500
$10,000 under $15,000	756	686,118	682,160	6,684	9,136	114,217	988	427,942	416,327	7,360	12,029	188,159
$15,000 under $20,000	513	602,688	599,731	5,943	8,364	99,477	625	341,399	331,967	5,426	10,438	139,983
$20,000 under $25,000	586	826,571	821,265	6,284	13,069	113,080	546	343,104	330,704	6,368	11,772	120,674
$25,000 under $50,000	924	2,124,875	2,112,016	18,172	31,499	321,174	977	966,960	936,525	10,828	32,228	423,065
$50,000 under $100,000	397	1,311,533	1,302,901	10,720	26,109	203,914	500	832,524	806,727	10,736	34,272	381,687
$100,000 under $250,000	211	1,654,731	1,639,588	13,485	31,927	219,994	349	1,290,049	1,232,447	15,552	54,282	634,156
$250,000 under $500,000	62	1,045,602	1,035,942	9,054	21,224	183,119	125	1,311,780	1,278,743	20,702	42,488	715,194
$500,000 under $1,000,000	28	937,691	924,371	8,732	20,160	185,632	56	1,354,188	1,273,114	14,696	38,534	953,131
$1,000,000 under $5,000,000	40	4,134,434	4,101,469	44,457	95,013	911,507	52	2,711,684	2,636,715	40,959	109,630	1,623,761
$5,000,000 under $10,000,000	6	2,297,034	2,266,079	19,950	45,367	476,384	4	501,045	485,875	6,112	28,402	223,918
$10,000,000 under 25,000,000	5	2,955,000	2,932,300	35,529	86,995	721,243	11	4,540,509	4,479,148	62,353	157,324	2,437,807
$25,000,000 under $50,000,000	1	1,826,937	1,826,114	23,936	31,258	378,786	1	725,395	720,632	13,669	36,324	421,630
$50,000,000 under $100,000,000	1	2,262,420	2,261,030	28,418	65,821	428,468	4	7,706,321	7,591,309	80,560	276,431	3,920,442
$100,000,000 or more	1	5,046,203	5,044,345	19,532	113,969	705,371	-	-	-	-	-	-
Returns without net income	6,840	3,886,605	3,853,540	45,866	[1]83,572	723,013	5,668	2,374,180	2,302,291	40,751	[1]74,306	1,306,305
	Retail trade—Continued											
	Apparel and accessories						Furniture, home furnishings, and equipment					
Total	27,379	8,965,212	8,735,887	89,418	135,499	4,144,800	22,370	5,973,399	5,699,998	50,204	39,338	3,401,953
Returns with net income, total	17,180	6,907,205	6,732,357	64,431	229,661	3,110,970	12,812	4,270,052	4,077,102	34,351	131,237	2,361,698
Under $5,000	9,227	1,320,940	1,299,027	13,330	13,953	604,811	6,873	1,200,996	1,173,722	10,721	10,157	555,703
$5,000 under $10,000	2,940	811,698	796,844	8,383	20,171	370,457	2,413	627,487	604,227	5,621	15,701	339,110
$10,000 under $15,000	1,540	516,709	505,367	4,924	18,431	221,275	1,108	410,271	395,847	3,089	13,300	199,583
$15,000 under $20,000	1,134	459,242	449,977	3,566	19,119	199,378	825	352,957	335,866	3,216	13,850	204,426
$20,000 under $25,000	654	394,413	386,789	3,739	14,243	161,652	573	264,543	250,195	1,825	12,361	137,305
$25,000 under $50,000	1,199	832,825	812,403	7,605	38,096	348,464	694	492,991	470,207	3,823	22,363	294,038
$50,000 under $100,000	307	520,295	505,010	4,844	20,463	225,559	234	335,342	310,714	2,220	16,418	243,952
$100,000 under $250,000	121	494,138	473,175	5,136	19,140	241,484	61	207,019	187,623	1,140	8,619	147,307
$250,000 under $500,000	28	458,834	447,213	2,887	9,841	157,527	19	133,874	121,687	1,198	6,865	101,305
$500,000 under $1,000,000	16	235,359	219,843	1,678	9,986	106,212	8	149,285	135,555	691	5,398	67,781
$1,000,000 under $5,000,000	12	643,131	625,878	5,584	26,825	346,015	4	95,287	91,459	807	6,205	71,138
$5,000,000 under $10,000,000	1	76,773	72,802	1,568	8,680	54,634	-	-	-	-	-	-
$10,000,000 under $25,000,000	1	142,848	138,029	1,187	10,713	73,502	-	-	-	-	-	-
$25,000,000 under $50,000,000	-	-	-	-	-	-	-	-	-	-	-	-
$50,000,000 under $100,000,000	-	-	-	-	-	-	-	-	-	-	-	-
$100,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-
Returns without net income	10,199	2,058,007	2,003,530	24,987	[1]94,162	1,033,830	9,558	1,703,347	1,622,896	15,853	[1]91,899	1,040,255
	Retail trade—Continued											
	Automobile dealers and gasoline service stations						Eating and drinking places					
Total	38,128	29,729,375	29,263,798	166,793	194,123	7,584,581	34,498	6,090,683	5,978,462	172,383	81,015	2,376,424
Returns with net income, total	21,746	22,906,912	22,553,317	117,798	342,732	5,615,999	16,160	4,156,489	4,077,429	109,222	167,753	1,572,686
Under $5,000	9,866	4,414,542	4,355,396	23,918	16,426	1,152,585	9,964	1,115,117	1,102,130	30,863	11,646	380,691
$5,000 under $10,000	3,573	2,662,725	2,624,259	13,285	24,546	661,142	2,497	491,762	481,328	13,998	16,785	167,194
$10,000 under $15,000	2,232	1,992,436	1,962,759	12,190	26,391	514,891	1,092	338,771	334,246	8,711	13,001	124,059
$15,000 under $20,000	1,305	1,405,348	1,382,854	7,653	22,074	350,405	625	200,371	196,822	6,179	10,690	75,051
$20,000 under $25,000	1,278	1,839,712	1,814,804	10,416	27,961	442,367	714	265,998	260,799	6,481	15,775	92,199
$25,000 under $50,000	2,146	4,119,953	4,053,927	17,974	70,177	888,424	905	578,560	568,291	13,048	29,852	211,054
$50,000 under $100,000	985	3,628,491	3,568,780	15,926	67,066	759,467	227	207,712	196,688	5,766	16,757	91,588
$100,000 under $250,000	303	1,910,054	1,866,952	9,411	46,496	468,894	99	242,418	235,505	6,752	17,112	101,199
$250,000 under $500,000	45	487,242	479,544	4,901	15,489	157,527	15	119,093	111,887	2,390	5,671	47,941
$500,000 under $1,000,000	8	124,591	122,641	435	5,258	39,086	7	101,381	99,705	2,359	4,970	39,805
$1,000,000 under $5,000,000	4	84,911	84,521	458	5,351	25,628	15	495,306	490,028	12,675	25,494	241,905
$5,000,000 under $10,000,000	-	-	-	-	-	-	-	-	-	-	-	-
$10,000,000 under $25,000,000	1	236,907	236,880	1,231	15,497	155,583	-	-	-	-	-	-
$25,000,000 under $50,000,000	-	-	-	-	-	-	-	-	-	-	-	-
$50,000,000 under $100,000,000	-	-	-	-	-	-	-	-	-	-	-	-
$100,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-
Returns without net income	16,382	6,822,463	6,710,481	48,995	[1]148,609	1,968,582	18,338	1,934,194	1,901,033	63,161	[1]86,738	803,738

Footnotes at end of table. See text for explanatory statements and "Description of the Sample and Limitations of the Data."

ACTIVE CORPORATION RETURNS

Table 24.—NUMBER OF RETURNS, TOTAL COMPILED RECEIPTS, BUSINESS RECEIPTS, DEPRECIATION, NET INCOME, AND TOTAL ASSETS, BY SIZE OF NET INCOME, AND MAJOR INDUSTRIAL GROUP—Continued

Size of net income	Number of returns	Total compiled receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net income (Thousand dollars)	Total assets (Thousand dollars)	Number of returns	Total compiled receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net income (Thousand dollars)	Total assets (Thousand dollars)
	Wholesale and retail trade—Continued											
	Retail trade—Continued											
	Building materials, hardware, and farm equipment						Other retail stores					
Total	25,475	7,967,973	7,805,584	88,624	110,779	4,330,998	51,115	13,338,958	13,043,791	167,031	274,447	5,575,673
Returns with net income, total	15,376	6,251,406	6,123,396	63,884	191,076	3,291,163	32,010	10,911,278	10,668,470	132,452	383,660	4,445,958
Under $5,000	7,414	1,382,501	1,360,219	15,839	11,582	711,608	18,067	2,695,270	2,658,789	38,395	27,310	1,093,314
$5,000 under $10,000	2,777	834,293	819,171	9,051	19,065	451,537	5,149	1,238,576	1,213,285	16,767	35,213	540,085
$10,000 under $15,000	1,432	603,526	594,801	6,096	16,939	289,665	2,754	932,800	914,474	10,686	32,936	374,133
$15,000 under $20,000	1,103	588,721	577,798	5,024	18,692	280,236	1,729	796,200	784,588	9,712	29,165	305,513
$20,000 under $25,000	765	433,103	423,171	4,386	16,815	222,722	1,577	809,572	787,229	10,895	34,649	346,305
$25,000 under $50,000	1,348	1,083,203	1,061,467	10,323	44,201	518,550	1,886	1,247,089	1,218,783	16,387	59,948	521,597
$50,000 under $100,000	355	610,750	597,333	5,611	24,287	327,474	532	751,848	736,623	7,668	35,399	294,364
$100,000 under $250,000	134	390,500	380,588	3,862	18,893	232,337	230	676,953	660,021	6,993	32,866	308,686
$250,000 under $500,000	39	245,359	235,555	2,704	13,270	172,561	48	383,177	374,010	4,101	16,440	172,686
$500,000 under $1,000,000	7	58,442	55,156	578	4,777	46,868	15	258,281	250,309	2,217	10,032	114,893
$1,000,000 under $5,000,000	2	21,008	18,137	410	2,555	37,605	20	546,190	537,388	5,977	32,752	270,329
$5,000,000 under $10,000,000	-	-	-	-	-	-	2	407,246	403,531	2,554	17,125	104,053
$10,000,000 under $25,000,000	-	-	-	-	-	-	1	168,076	129,440	100	19,825	-
$25,000,000 under $50,000,000	-	-	-	-	-	-	-	-	-	-	-	-
$50,000,000 under $100,000,000	-	-	-	-	-	-	-	-	-	-	-	-
$100,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-
Returns without net income	10,099	1,716,567	1,682,188	24,740	[1]80,297	1,039,835	19,105	2,427,680	2,375,321	34,579	[1]109,213	1,129,715
	Wholesale and retail trade—Continued						Finance, insurance, and real estate					
	Wholesale and retail trade not allocable						Total					
Total	11,292	5,895,488	5,774,142	66,589	125,257	2,685,607	340,210	75,584,053	43,215,510	2,140,516	8,982,109	699,887,834
Returns with net income, total	6,639	4,850,801	4,746,887	53,022	166,286	2,119,407	211,986	65,205,264	38,242,347	1,539,909	9,911,147	584,604,585
Under $5,000	3,109	827,603	818,705	7,807	5,077	300,947	108,679	2,616,422	1,737,063	265,820	155,022	16,688,183
$5,000 under $10,000	1,032	377,114	369,794	4,204	6,710	164,763	31,651	1,503,736	911,380	139,156	213,251	10,301,858
$10,000 under $15,000	550	261,417	255,969	2,477	6,579	104,153	18,316	1,289,110	750,837	109,884	217,218	9,080,591
$15,000 under $20,000	498	257,976	253,051	2,537	8,423	97,582	12,244	1,006,956	511,513	75,812	205,640	8,308,739
$20,000 under $25,000	391	349,233	345,875	3,004	8,635	118,571	9,471	998,147	486,483	63,960	208,757	8,850,940
$25,000 under $50,000	650	650,365	634,270	7,510	21,825	266,589	17,383	3,001,898	1,289,516	162,694	572,640	32,662,949
$50,000 under $100,000	245	486,532	476,060	5,065	17,071	213,551	7,161	2,662,876	1,098,698	113,362	492,425	31,398,537
$100,000 under $250,000	92	386,183	375,246	5,947	14,063	198,676	4,053	3,587,309	1,575,038	115,706	624,491	41,746,271
$250,000 under $500,000	39	319,357	310,553	3,272	13,110	192,126	1,327	2,959,297	1,482,422	65,600	462,547	32,607,588
$500,000 under $1,000,000	20	306,100	301,891	3,292	14,693	133,655	737	2,981,410	1,578,413	63,845	513,641	29,715,090
$1,000,000 under $5,000,000	11	381,388	370,292	3,687	24,759	311,424	704	9,098,277	5,536,032	99,605	1,474,841	81,275,956
$5,000,000 under $10,000,000	1	13,080	5,352	39	7,763	17,153	146	6,010,133	3,678,880	56,690	1,029,586	57,872,193
$10,000,000 under $25,000,000	1	234,453	229,829	4,181	17,578	217	70	7,193,840	4,814,304	54,075	1,133,677	51,022,689
$25,000,000 under $50,000,000	-	-	-	-	-	-	22	4,710,744	2,660,307	36,295	762,177	46,191,741
$50,000,000 under $100,000,000	-	-	-	-	-	-	15	7,330,220	4,768,157	59,345	980,271	57,482,410
$100,000,000 or more	-	-	-	-	-	-	7	8,254,889	5,363,304	58,060	864,963	69,398,850
Returns without net income	4,653	1,044,687	1,027,255	13,567	[1]41,029	566,200	128,224	10,378,789	4,973,163	600,607	[1]929,038	115,283,249
	Finance, insurance, and real estate—Continued											
	Banking						Credit agencies other than banks					
Total	14,901	13,835,355	1,870,806	303,148	2,925,925	320,897,142	48,866	8,951,159	2,492,725	108,882	886,035	123,063,637
Returns with net income, total	13,772	13,315,066	1,829,825	295,035	2,947,724	309,912,718	28,617	4,870,282	2,041,783	56,627	1,011,733	48,474,467
Under $5,000	1,077	126,028	18,507	2,703	2,204	2,621,672	13,872	357,675	110,608	5,709	17,124	4,551,657
$5,000 under $10,000	955	122,905	14,015	2,781	6,761	2,712,571	3,525	215,720	68,858	2,674	23,843	2,214,886
$10,000 under $15,000	1,138	147,802	21,348	3,732	13,702	3,289,048	2,395	188,322	74,125	2,526	28,599	1,512,813
$15,000 under $20,000	1,207	180,200	19,705	4,533	20,498	4,123,291	1,985	183,497	71,032	2,272	33,221	1,392,793
$20,000 under $25,000	1,229	207,960	20,406	5,664	27,170	4,841,546	1,604	180,294	74,650	2,292	35,276	1,436,811
$25,000 under $50,000	3,459	874,795	97,917	25,822	116,688	20,016,894	3,054	606,101	209,653	6,814	102,476	5,915,902
$50,000 under $100,000	2,148	1,039,864	100,511	26,272	149,026	22,607,643	1,337	413,156	192,242	4,908	91,641	3,459,180
$100,000 under $250,000	1,514	1,379,116	153,569	36,703	233,926	30,722,263	496	383,635	159,035	6,576	74,572	3,830,730
$250,000 under $500,000	454	1,032,622	110,283	21,743	156,587	22,879,049	193	322,414	186,665	2,979	69,276	2,852,812
$500,000 under $1,000,000	259	932,590	109,468	22,276	178,646	20,683,519	79	201,278	90,895	3,750	57,406	1,622,058
$1,000,000 under $5,000,000	244	2,064,450	280,197	43,817	498,637	48,059,328	59	477,628	233,505	3,785	111,739	4,432,284
$5,000,000 under $10,000,000	57	1,450,743	275,948	31,906	392,022	34,318,597	9	183,132	108,142	690	60,070	2,695,532
$10,000,000 under $25,000,000	15	770,672	118,154	17,391	246,610	17,172,774	5	269,142	211,648	929	78,451	3,362,719
$25,000,000 under $50,000,000	9	1,078,621	145,262	17,639	323,042	26,815,686	2	184,083	5,851	817	63,408	2,332,432
$50,000,000 under $100,000,000	4	649,202	117,053	8,272	236,093	16,996,503	2	704,205	244,874	9,906	164,631	6,861,858
$100,000,000 or more	3	1,257,496	227,482	23,781	346,112	32,052,334	-	-	-	-	-	-
Returns without net income	1,129	520,289	40,981	8,113	[1]21,799	10,984,424	20,249	4,080,877	450,942	52,255	[1]125,698	74,589,170
	Finance, insurance, and real estate—Continued											
	Holding and other investment companies						Security and commodity brokers, dealers, exchanges, and services					
Total	12,638	2,656,710	213,255	24,788	1,961,957	28,336,254	3,854	1,078,534	358,253	9,073	198,413	5,713,902
Returns with net income, total	8,432	2,503,809	157,152	21,823	1,996,157	26,354,784	2,275	1,004,818	330,116	7,892	221,238	5,234,616
Under $5,000	4,410	59,881	19,047	7,260	4,716	477,076	950	27,305	8,257	340	1,436	62,378
$5,000 under $10,000	883	18,705	2,358	271	5,906	273,276	297	17,020	5,104	207	2,056	36,925
$10,000 under $15,000	521	17,721	3,269	298	6,257	248,517	148	25,109	17,196	260	1,720	55,327
$15,000 under $20,000	326	9,194	817	135	5,539	140,096	(2)	(2)	(2)	(2)	(2)	(2)
$20,000 under $25,000	224	10,406	132	179	5,013	138,997	(2)	(2)	(2)	(2)	(2)	(2)
$25,000 under $50,000	757	55,558	11,834	903	26,437	652,140	333	69,928	32,344	832	11,535	199,715
$50,000 under $100,000	404	51,302	7,490	852	28,317	572,398	165	74,062	37,991	769	11,424	219,831
$100,000 under $250,000	378	93,849	8,347	994	59,027	905,969	137	112,851	33,833	921	22,251	240,763
$250,000 under $500,000	172	85,242	4,209	1,710	60,597	1,037,954	44	75,085	31,819	401	14,643	713,433
$500,000 under $1,000,000	116	108,542	7,111	848	82,904	1,095,408	30	75,493	32,041	737	21,110	241,723
$1,000,000 under $5,000,000	167	437,666	14,838	1,969	373,115	4,568,200	34	267,532	121,244	2,114	68,420	2,191,894
$5,000,000 under $10,000,000	36	318,662	31,115	820	266,722	3,107,986	2	46,298	3,906	376	17,758	423,123
$10,000,000 under $25,000,000	27	548,065	46,577	5,582	425,948	5,967,115	-	-	-	-	-	-
$25,000,000 under $50,000,000	5	172,430	-	-	156,113	2,457,707	1	192,317	-	792	46,262	803,109
$50,000,000 under $100,000,000	4	295,971	8	-	272,296	3,821,279	-	-	-	-	-	-
$100,000,000 or more	2	220,615	-	2	217,250	890,666	-	-	-	-	-	-
Returns without net income	4,206	152,901	56,103	2,965	[1]34,200	1,981,470	1,579	73,716	28,137	1,181	[1]22,825	479,286

Footnotes at end of table. See text for explanatory statements and "Description of the Sample and Limitations of the Data."

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ACTIVE CORPORATION RETURNS

Table 24.—NUMBER OF RETURNS, TOTAL COMPILED RECEIPTS, BUSINESS RECEIPTS, DEPRECIATION, NET INCOME, AND TOTAL ASSETS, BY SIZE OF NET INCOME, AND MAJOR INDUSTRIAL GROUP—Continued

Size of net income	Number of returns	Total compiled receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net income (Thousand dollars)	Total assets (Thousand dollars)	Number of returns	Total compiled receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net income (Thousand dollars)	Total assets (Thousand dollars)
	Finance, insurance, and real estate—Continued											
	Insurance carriers						Insurance agents, brokers, and service					
Total	4,019	37,306,765	30,272,349	198,361	1,828,406	162,831,750	21,060	1,854,260	1,743,012	31,758	143,501	2,517,848
Returns with net income, total	2,691	34,769,232	28,008,193	186,225	1,956,927	156,809,120	13,829	1,510,834	1,412,565	24,937	183,414	2,047,930
Under $5,000	485	50,549	44,671	229	928	161,627	8,028	390,950	381,272	7,196	11,138	397,830
$5,000 under $10,000	330	103,134	101,753	639	2,394	167,953	1,955	165,710	159,187	2,336	13,382	204,704
$10,000 under $15,000	208	52,419	45,135	308	2,498	188,523	1,435	169,150	164,177	2,446	17,013	190,704
$15,000 under $20,000	118	27,995	23,429	180	2,042	108,022	756	95,639	92,018	1,295	12,676	114,228
$20,000 under $25,000	115	39,185	34,085	226	2,592	144,100	558	82,090	79,782	1,210	12,292	111,501
$25,000 under $50,000	291	221,390	187,159	1,021	10,044	814,511	678	132,068	117,345	2,881	22,143	189,863
$50,000 under $100,000	312	335,974	287,831	1,455	22,175	1,204,154	280	105,861	99,226	1,342	18,764	215,233
$100,000 under $250,000	285	922,776	796,645	3,269	45,523	3,061,171	97	116,879	106,527	1,675	15,479	186,434
$250,000 under $500,000	186	1,113,142	960,124	3,909	64,190	3,631,121	21	45,230	42,293	584	7,745	57,239
$500,000 under $1,000,000	145	1,399,184	1,193,801	6,740	100,065	5,048,863	12	34,585	33,223	374	8,222	53,654
$1,000,000 under $5,000,000	148	5,496,235	4,668,150	24,267	324,254	20,892,461	6	84,088	81,955	3,091	9,744	86,801
$5,000,000 under $10,000,000	35	3,921,979	3,209,197	21,988	247,371	17,057,670	2	39,620	26,924	182	16,133	46,214
$10,000,000 under $25,000,000	21	5,539,357	4,404,975	29,503	350,647	24,287,517	1	48,914	28,636	375	18,683	193,525
$25,000,000 under $50,000,000	5	3,083,293	2,509,194	17,047	173,352	13,782,807	-	-	-	-	-	-
$50,000,000 under $100,000,000	5	5,680,842	4,406,222	41,167	307,251	29,802,770	-	-	-	-	-	-
$100,000,000 or more	2	6,776,778	5,135,822	34,277	301,601	36,455,850	-	-	-	-	-	-
Returns without net income	1,328	2,537,533	2,264,156	12,136	[1]128,521	6,022,630	7,231	343,426	330,447	6,771	[1]39,913	469,918
	Finance, insurance, and real estate—Continued											
	Real estate, except lessors of real property other than buildings						Lessors of real property, except buildings					
Total	227,984	9,524,675	6,203,142	1,432,139	946,888	53,476,384	6,888	376,595	61,968	32,367	90,984	3,050,917
Returns with net income, total	138,170	6,958,338	4,431,176	925,516	1,480,513	33,659,016	4,200	272,885	31,537	21,804	113,441	2,111,934
Under $5,000	77,732	1,575,588	1,145,365	239,027	114,791	8,136,772	2,125	28,446	9,336	3,356	2,685	279,171
$5,000 under $10,000	23,077	845,421	559,352	129,676	154,764	4,595,239	629	10,121	753	572	4,145	96,304
$10,000 under $15,000	12,122	677,546	423,167	98,802	143,333	3,514,136	349	11,041	2,420	1,512	4,096	81,523
$15,000 under $20,000	7,565	493,451	302,435	66,707	126,948	2,350,610	225	8,149	1,834	657	3,701	55,549
$20,000 under $25,000	5,539	454,984	270,461	51,826	121,996	2,114,928	130	10,241	829	2,453	2,810	40,812
$25,000 under $50,000	8,431	1,005,258	629,020	119,928	270,612	4,574,997	380	36,800	4,244	4,493	12,705	298,927
$50,000 under $100,000	2,349	611,504	368,985	73,139	158,937	2,677,568	166	31,153	4,422	4,625	12,141	442,530
$100,000 under $250,000	1,007	531,304	314,259	64,037	152,497	2,500,795	139	46,899	2,823	1,531	21,216	298,146
$250,000 under $500,000	227	265,075	146,364	33,703	78,787	1,322,646	30	20,437	665	571	10,722	113,334
$500,000 under $1,000,000	80	211,507	110,475	28,580	54,594	832,568	16	18,231	1,399	540	10,694	137,297
$1,000,000 under $5,000,000	36	224,973	133,331	19,068	65,495	822,728	10	45,705	2,812	1,494	23,437	222,260
$5,000,000 under $10,000,000	4	44,037	23,648	728	24,421	176,990	1	5,662	-	-	5,089	46,081
$10,000,000 under $25,000,000	1	17,690	4,314	295	13,338	39,039	-	-	-	-	-	-
$25,000,000 under $50,000,000	-	-	-	-	-	-	-	-	-	-	-	-
$50,000,000 under $100,000,000	-	-	-	-	-	-	-	-	-	-	-	-
$100,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-
Returns without net income	89,814	2,566,337	1,771,966	506,623	[1]533,625	19,817,368	2,688	103,710	30,431	10,563	[1]22,457	938,983
	Services											
	Total						Hotels, rooming houses, camps, and other lodging places					
Total	137,955	25,920,339	24,563,082	1,530,190	889,926	22,829,046	13,007	2,929,687	2,585,278	246,855	5,356	4,591,762
Returns with net income, total	72,985	19,701,290	18,677,167	1,036,152	1,471,242	15,517,290	5,727	1,738,366	1,519,166	131,376	125,964	2,472,044
Under $5,000	40,791	3,288,008	3,193,045	180,823	54,412	2,275,396	3,018	218,805	204,565	21,119	4,450	321,774
$5,000 under $10,000	10,893	1,674,883	1,627,515	109,875	73,468	1,167,680	912	122,938	118,854	11,046	6,237	178,607
$10,000 under $15,000	5,811	1,186,484	1,141,439	67,818	69,282	888,287	460	105,442	94,437	7,463	5,415	116,096
$15,000 under $20,000	3,789	962,680	912,772	50,168	64,636	762,727	282	75,166	66,027	6,795	4,779	125,883
$20,000 under $25,000	3,293	973,572	943,092	68,620	72,878	690,391	369	91,458	82,113	7,897	8,248	126,691
$25,000 under $50,000	5,133	2,364,886	2,236,276	124,306	168,061	1,682,415	423	214,524	185,918	14,530	14,096	235,952
$50,000 under $100,000	1,731	1,628,460	1,522,708	103,718	115,953	1,591,456	86	274,658	225,470	24,833	5,733	403,665
$100,000 under $250,000	1,007	1,806,374	1,709,241	92,182	154,951	1,415,083	117	207,048	173,964	14,467	17,893	305,793
$250,000 under $500,000	273	1,153,178	1,097,685	53,177	98,635	872,783	34	69,621	56,834	4,051	11,241	104,247
$500,000 under $1,000,000	125	880,587	829,003	33,804	86,830	558,286	14	78,856	64,880	4,196	9,903	111,307
$1,000,000 under $5,000,000	115	2,202,632	2,139,453	75,484	223,594	1,783,524	10	96,553	84,804	5,017	15,295	204,469
$5,000,000 under $10,000,000	15	536,138	482,191	12,364	101,967	537,037	1	9,791	2,608	87	6,734	21,543
$10,000,000 under $25,000,000	7	764,533	677,055	55,073	97,066	845,534	1	173,506	158,692	9,875	15,940	216,017
$25,000,000 under $50,000,000	1	153,640	103,780	414	34,394	177,221	-	-	-	-	-	-
$50,000,000 under $100,000,000	1	125,235	61,912	8,326	55,115	269,470	-	-	-	-	-	-
$100,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-
Returns without net income	64,970	6,219,049	5,885,915	494,038	[1]581,316	7,311,756	7,280	1,191,321	1,066,112	115,479	[1]120,608	2,119,718
	Services—Continued											
	Personal services						Business services					
Total	23,772	3,481,791	3,429,575	160,531	95,173	2,033,764	38,700	8,736,584	8,371,322	397,988	420,507	6,522,994
Returns with net income, total	13,176	2,606,271	2,569,155	111,166	142,298	1,506,987	22,658	7,386,325	7,076,516	296,373	536,844	5,114,809
Under $5,000	7,982	701,789	694,659	34,612	10,584	360,695	12,527	1,025,742	994,781	44,965	16,146	723,252
$5,000 under $10,000	2,064	331,208	327,248	14,495	13,953	180,494	2,953	440,449	427,580	29,367	19,812	305,617
$10,000 under $15,000	837	187,201	184,064	7,699	9,885	111,357	1,956	437,324	425,771	20,735	23,334	276,101
$15,000 under $20,000	657	228,041	225,105	8,220	11,140	130,247	1,327	354,677	333,434	16,508	22,645	258,029
$20,000 under $25,000	517	155,106	152,936	7,702	11,537	82,742	960	282,075	274,768	15,901	21,334	174,170
$25,000 under $50,000	726	347,950	341,188	13,733	23,992	207,351	1,773	886,475	855,096	43,062	56,937	570,218
$50,000 under $100,000	255	193,263	190,082	6,834	17,082	134,919	658	609,272	589,688	21,414	43,400	560,792
$100,000 under $250,000	111	183,377	180,167	6,818	16,735	114,685	312	685,605	669,841	23,047	47,171	438,265
$250,000 under $500,000	19	83,172	80,203	3,386	6,791	66,548	85	423,813	410,794	8,281	30,568	215,754
$500,000 under $1,000,000	3	21,825	21,426	882	2,046	12,399	50	541,600	527,459	18,424	35,381	253,977
$1,000,000 under $5,000,000	4	119,232	118,634	5,311	10,538	73,158	48	1,250,095	1,232,733	38,035	102,464	798,445
$5,000,000 under $10,000,000	1	54,107	53,443	1,674	8,015	32,392	6	183,936	175,292	1,751	38,440	127,251
$10,000,000 under $25,000,000	-	-	-	-	-	-	2	140,027	97,367	6,557	24,097	143,468
$25,000,000 under $50,000,000	-	-	-	-	-	-	-	-	-	-	-	-
$50,000,000 under $100,000,000	-	-	-	-	-	-	1	125,235	61,912	8,326	55,115	269,470
$100,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-
Returns without net income	10,596	875,520	860,420	49,365	[1]47,125	526,777	16,042	1,350,259	1,294,806	101,615	[1]116,337	1,408,185

Footnotes at end of table. See text for explanatory statements and "Description of the Sample and Limitations of the Data."

ACTIVE CORPORATION RETURNS

Table 24.—NUMBER OF RETURNS, TOTAL COMPILED RECEIPTS, BUSINESS RECEIPTS, DEPRECIATION, NET INCOME, AND TOTAL ASSETS, BY SIZE OF NET INCOME, AND MAJOR INDUSTRIAL GROUP—Continued

Size of net income	Number of returns	Total compiled receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net income (Thousand dollars)	Total assets (Thousand dollars)	Number of returns	Total compiled receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net income (Thousand dollars)	Total assets (Thousand dollars)
	Services—Continued											
	Automobile repair, services, and garages, and other repair services						Motion pictures					
Total	20,384	2,734,610	2,625,773	356,816	90,120	2,313,977	7,159	2,648,514	2,419,882	102,035	143,064	2,913,398
Returns with net income, total	11,617	2,101,567	2,012,095	280,689	131,796	1,794,056	3,807	1,990,786	1,796,418	73,819	212,734	2,066,208
Under $5,000	6,590	573,520	557,258	39,414	8,677	326,838	1,582	132,196	124,961	5,801	2,515	92,400
$5,000 under $10,000	1,889	328,216	319,044	22,684	12,669	195,371	669	123,200	118,258	16,684	4,358	78,290
$10,000 under $15,000	1,014	183,099	174,916	17,412	12,077	149,402	390	61,147	57,361	2,286	4,587	53,130
$15,000 under $20,000	601	107,703	102,165	9,764	10,244	83,804	298	42,938	38,739	1,944	5,146	59,721
$20,000 under $25,000	515	156,548	151,146	28,140	11,378	139,850	190	44,079	42,634	916	4,250	38,427
$25,000 under $50,000	709	236,364	225,397	29,701	22,973	211,370	376	152,082	137,815	7,368	12,672	137,243
$50,000 under $100,000	169	143,901	133,928	39,261	10,848	210,880	142	102,295	91,349	2,473	10,484	81,698
$100,000 under $250,000	100	122,737	114,568	30,442	14,165	159,250	77	110,496	100,476	6,404	11,417	115,974
$250,000 under $500,000	12	62,414	60,179	22,072	3,734	104,414	47	184,166	174,183	4,180	18,146	166,396
$500,000 under $1,000,000	14	31,336	23,315	6,043	9,249	32,166	12	57,325	52,514	606	7,825	49,461
$1,000,000 under $5,000,000	3	13,949	11,370	341	3,853	19,348	17	310,601	291,232	16,239	31,095	424,538
$5,000,000 under $10,000,000	-	-	-	-	-	-	3	207,401	180,929	5,278	20,745	267,023
$10,000,000 under $25,000,000	1	141,780	138,809	35,415	11,929	161,363	3	309,220	282,187	3,226	45,100	324,686
$25,000,000 under $50,000,000	-	-	-	-	-	-	1	153,640	103,780	414	34,394	177,221
$50,000,000 under $100,000,000	-	-	-	-	-	-	-	-	-	-	-	-
$100,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-
Returns without net income	8,767	633,043	613,678	76,127	[1]41,676	519,921	3,352	657,728	623,464	28,216	[1]69,670	347,190
	Services—Continued											
	Amusement and recreation services, except motion pictures						Physicians and surgeons					
Total	16,913	2,324,233	2,165,172	199,623	49,311	2,658,073	75	13,520	13,481	309	251	3,194
Returns with net income, total	6,171	1,561,259	1,458,708	96,981	163,183	1,347,239	54	13,296	13,257	309	503	3,005
Under $5,000	3,860	258,152	244,384	25,265	4,909	255,871	([2])	([2])	([2])	([2])	([2])	([2])
$5,000 under $10,000	803	107,365	98,206	9,201	5,392	101,543	([2])	([2])	([2])	([2])	([2])	([2])
$10,000 under $15,000	420	68,434	66,248	8,521	4,920	81,670	-	-	-	-	-	-
$15,000 under $20,000	235	66,865	61,562	5,664	4,040	66,980	-	-	-	-	-	-
$20,000 under $25,000	220	85,518	82,994	4,927	4,862	51,451	([2])	([2])	([2])	([2])	([2])	([2])
$25,000 under $50,000	275	119,702	101,931	8,803	8,660	108,811	-	-	-	-	-	-
$50,000 under $100,000	120	64,511	60,238	3,995	7,860	56,002	-	-	-	-	-	-
$100,000 under $250,000	132	171,907	156,841	5,862	23,597	133,626	-	-	-	-	-	-
$250,000 under $500,000	55	229,939	217,813	10,435	21,117	172,154	-	-	-	-	-	-
$500,000 under $1,000,000	24	90,704	82,064	3,275	16,819	76,682	-	-	-	-	-	-
$1,000,000 under $5,000,000	24	252,820	246,960	8,435	42,587	175,129	-	-	-	-	-	-
$5,000,000 under $10,000,000	3	45,342	39,467	2,598	18,420	67,320	-	-	-	-	-	-
$10,000,000 under $25,000,000	-	-	-	-	-	-	-	-	-	-	-	-
$25,000,000 under $50,000,000	-	-	-	-	-	-	-	-	-	-	-	-
$50,000,000 under $100,000,000	-	-	-	-	-	-	-	-	-	-	-	-
$100,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-
Returns without net income	10,742	762,974	706,464	102,642	[1]113,872	1,310,834	([2])	([2])	([2])	([2])	([2])	([2])
	Services—Continued											
	Other services						Nature of business not allocable					
Total	17,945	3,051,400	2,952,599	66,033	86,144	1,791,884	8,065	82,144	76,176	3,491	[1]3,955	329,596
Returns with net income, total	9,775	2,303,420	2,231,852	45,439	157,920	1,212,942	1,101	49,132	45,517	1,584	6,934	76,574
Under $5,000	5,219	375,980	370,633	9,532	7,099	193,338	736	14,763	14,039	624	857	36,476
$5,000 under $10,000	1,573	210,323	207,160	6,212	10,793	126,083						
$10,000 under $15,000	734	143,837	138,642	3,702	9,064	100,531						
$15,000 under $20,000	389	87,290	85,740	1,273	6,642	38,063	365	34,369	31,478	960	6,077	40,098
$20,000 under $25,000	511	158,500	156,213	3,129	11,052	76,958						
$25,000 under $50,000	851	407,789	388,931	7,109	28,731	211,470						
$50,000 under $100,000	301	240,560	231,953	5,108	20,546	143,500						
$100,000 under $250,000	158	325,204	313,384	5,142	23,973	147,490	-	-	-	-	-	-
$250,000 under $500,000	21	100,053	97,679	772	7,038	43,270	-	-	-	-	-	-
$500,000 under $1,000,000	8	58,941	57,345	378	5,607	22,294	-	-	-	-	-	-
$1,000,000 under $5,000,000	9	159,382	153,720	2,106	17,762	88,437	-	-	-	-	-	-
$5,000,000 under $10,000,000	1	35,561	30,452	976	9,613	21,508	-	-	-	-	-	-
$10,000,000 under $25,000,000	-	-	-	-	-	-	-	-	-	-	-	-
$25,000,000 under $50,000,000	-	-	-	-	-	-	-	-	-	-	-	-
$50,000,000 under $100,000,000	-	-	-	-	-	-	-	-	-	-	-	-
$100,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-
Returns without net income	8,170	747,980	720,747	20,594	[1]71,776	578,942	6,964	33,012	30,659	1,907	[1]10,889	253,022

[1]Deficit.
[2]Estimate is not shown separately because of high sampling variability. However, the data are included in appropriate totals.
NOTE: See text for explanatory statements and "Description of the Sample and Limitations of the Data."

ACTIVE CORPORATIONS

Table 25.—NUMBER OF RETURNS, TOTAL COMPILED RECEIPTS, BUSINESS RECEIPTS, DEPRECIATION, NET INCOME, TOTAL ASSETS, AND INVENTORY, BY INDUSTRIAL DIVISION AND SIZE OF TOTAL ASSETS

Industrial division and size of total assets	Returns with and without net income							Returns with net income						
	Number of returns	Total compiled receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Total assets (Thousand dollars)	Inventory, end-of-year (Thousand dollars)	Number of returns	Total compiled receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net income (Thousand dollars)	Total assets (Thousand dollars)	Inventory, end-of-year (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
ALL INDUSTRIAL DIVISIONS														
Total	1,190,286	873,177,644	823,943,265	23,687,783	45,893,900	1,289,516,071	94,641,958	715,589	750,598,885	709,250,561	19,769,298	52,401,331	1,086,797,445	80,992,801
Zero assets	42,805	7,550,235	6,96[illegible],994	159,925	189,114	-	-	12,429	5,068,493	4,689,919	97,760	419,550	-	-
Assets greater than zero, total	1,147,481	865,627,409	816,976,271	23,527,861	45,704,786	1,289,516,071	94,641,958	703,160	745,530,392	704,560,642	19,671,538	51,981,781	1,08[illegible],797,445	80,992,801
$1 under $25,000	286,280	10,718,688	10,422,461	230,156	[1]208,869	3,192,305	405,966	120,147	5,394,293	5,211,470	101,759	256,819	1,500,221	173,509
$25,000 under $50,000	177,653	14,485,394	14,109,631	324,380	57,460	6,414,417	1,024,406	100,603	9,126,089	8,865,012	182,228	429,084	3,663,520	550,812
$50,000 under $100,000	206,039	30,336,972	29,574,335	634,402	396,601	14,756,377	2,464,917	131,645	21,361,156	20,820,956	404,027	941,740	9,514,786	1,566,226
$100,000 under $250,000	239,057	71,057,481	69,153,753	1,484,073	1,367,147	38,022,849	6,306,262	171,639	55,983,815	54,499,089	1,071,796	2,229,741	27,472,199	4,573,765
$250,000 under $500,000	111,593	67,512,850	65,436,305	1,322,948	1,356,577	38,925,387	6,312,735	83,021	54,829,147	53,151,125	967,700	2,035,017	29,005,247	4,860,154
$500,000 under $1,000,000	58,065	65,795,540	63,831,875	1,251,850	1,603,493	40,246,513	6,294,823	43,710	55,120,705	53,560,457	930,459	2,170,025	30,290,477	5,049,958
$1,000,000 under $2,500,000	34,967	70,96[illegible],035	68,429,397	1,403,773	2,038,756	53,889,370	7,653,450	26,475	59,060,829	57,036,351	1,039,302	2,705,704	40,843,894	6,156,774
$2,500,000 under $5,000,000	14,295	46,768,507	44,599,164	996,115	1,821,510	50,022,097	5,437,767	11,075	39,240,798	37,501,916	741,273	2,194,725	38,802,512	4,438,784
$5,000,000 under $10,000,000	8,564	41,906,349	39,450,725	919,998	1,906,091	59,864,509	4,880,049	6,584	34,979,650	33,079,294	719,085	2,201,212	45,945,122	4,033,807
$10,000,000 under $25,000,000	6,105	52,880,459	49,135,077	1,254,596	2,901,031	94,329,766	6,704,236	4,511	45,412,137	42,687,833	1,009,733	3,263,173	69,576,851	5,705,764
$25,000,000 under $50,000,000	2,231	40,042,280	37,092,078	1,027,780	2,438,003	77,456,375	5,257,292	1,609	34,064,167	32,024,516	846,885	2,626,488	55,791,296	4,528,129
$50,000,000 under $100,000,000	1,204	45,205,871	41,900,857	1,247,198	3,107,883	84,155,342	5,755,222	901	38,965,156	36,504,825	1,016,852	3,298,736	63,170,187	4,955,929
$100,000,000 under $250,000,000	828	67,136,280	62,244,279	2,021,492	4,944,793	128,928,016	8,845,509	697	62,66[illegible],311	58,560,209	1,865,280	5,154,869	109,125,808	8,316,205
$250,000,000 or more	600	240,814,703	221,596,334	9,409,100	21,974,310	599,312,748	27,299,324	543	229,326,139	211,057,589	8,775,159	22,474,448	562,095,325	26,082,985
AGRICULTURE, FORESTRY, AND FISHERIES														
Total	18,981	5,339,546	5,077,402	209,562	110,151	4,691,334	567,796	10,560	3,976,505	3,768,956	146,134	249,043	3,244,972	368,065
Zero assets	459	61,180	58,714	2,312	[1]767	-	-	(2)	(2)	(2)	(2)	(2)	-	-
Assets greater than zero, total	18,522	5,278,366	5,018,688	207,250	110,918	4,691,334	567,796	10,447	3,941,215	3,735,801	144,663	246,491	3,244,972	368,065
$1 under $25,000	3,562	142,629	140,445	4,356	[1]2,496	41,162	2,840	1,428	81,277	79,891	1,628	5,096	18,359	893
$25,000 under $50,000	2,536	172,850	170,192	7,425	[1]4,483	92,451	8,888	1,076	98,698	96,913	3,184	4,029	38,[illegible]07	3,047
$50,000 under $100,000	3,735	442,010	422,553	20,212	11,545	272,459	20,286	2,284	355,023	341,655	12,965	23,853	167,771	11,149
$100,000 under $250,000	4,887	1,119,578	1,079,195	42,038	12,490	789,403	81,880	3,167	848,618	817,907	27,942	40,889	515,321	49,535
$250,000 under $500,000	2,236	834,926	805,665	34,670	8,758	775,253	109,026	1,464	587,990	567,975	23,511	33,041	502,992	68,764
$500,000 under $1,000,000	968	749,914	711,978	23,868	14,915	696,643	105,438	620	527,956	501,313	14,709	36,281	435,750	69,804
$1,000,000 under $2,500,000	435	632,729	596,542	22,112	14,958	642,676	92,090	293	432,275	403,045	15,959	29,470	431,825	58,021
$2,500,000 under $5,000,000	107	332,073	311,201	11,982	13,061	363,108	49,405	75	248,837	232,754	8,435	18,350	253,084	34,057
$5,000,000 under $10,000,000	34	215,723	201,378	8,482	1,838	229,135	31,724	22	146,544	136,067	5,151	9,911	147,820	20,847
$10,000,000 under $25,000,000	17	113,895	100,065	5,754	10,268	253,799	30,671	13	91,958	78,807	4,828	15,507	198,198	16,400
$25,000,000 under $50,000,000	2	38,762	34,280	1,766	5,186	63,949	2,073	2	38,762	34,280	1,766	5,186	63,949	2,073
$50,000,000 under $100,000,000	2	130,616	104,298	3,376	18,819	135,666	17,751	2	130,616	104,298	3,376	18,819	135,666	17,751
$100,000,000 under $250,000,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$250,000,000 or more	1	352,661	340,896	21,209	6,059	335,630	15,724	1	352,661	340,896	21,209	6,059	335,630	15,724
MINING														
Total	13,731	12,257,972	11,615,577	760,119	862,437	17,943,960	999,595	6,695	9,607,161	9,159,206	545,529	1,351,156	12,657,310	785,850
Zero assets	571	114,730	62,894	5,176	[1]4,446	-	-	(2)	(2)	(2)	(2)	(2)	-	-
Assets greater than zero, total	13,160	12,143,242	11,552,683	754,943	866,883	17,943,960	999,595	6,572	9,588,890	9,141,543	544,472	1,349,585	12,657,310	785,850
$1 under $25,000	2,898	69,031	66,632	4,191	[1]3,667	29,831	254	970	29,293	27,952	1,277	3,084	11,272	248
$25,000 under $50,000	1,611	102,014	94,109	5,557	996	58,844	1,302	787	65,140	59,218	2,833	7,099	29,271	765
$50,000 under $100,000	1,902	191,377	184,269	10,071	[1]5,026	134,529	4,551	852	116,610	112,702	6,395	10,336	63,068	2,440
$100,000 under $250,000	2,557	551,497	528,451	38,635	[1]7,388	413,991	14,952	1,475	379,470	365,064	24,745	24,601	238,212	7,277
$250,000 under $500,000	1,877	715,031	690,256	49,326	[1]6,463	661,610	31,999	1,070	505,625	488,464	29,591	26,064	382,261	18,532
$500,000 under $1,000,000	969	617,130	588,387	53,641	10,100	657,982	31,287	616	501,139	477,849	39,551	29,729	418,669	21,617
$1,000,000 under $2,500,000	696	890,264	835,569	67,031	10,901	1,089,160	41,768	401	597,720	561,740	41,849	40,240	617,333	27,572
$2,500,000 under $5,000,000	306	812,249	761,890	61,226	20,636	1,058,259	49,623	173	52[illegible],492	490,742	37,431	49,914	5[illegible]6,633	26,384
$5,000,000 under $10,000,000	155	689,864	656,248	54,397	28,228	1,074,920	49,582	93	497,908	474,433	36,649	50,610	642,178	34,511
$10,000,000 under $25,000,000	93	909,287	857,583	67,566	42,327	1,502,675	60,361	62	708,751	669,383	47,081	74,374	1,014,434	43,06[illegible]
$25,000,000 under $50,000,000	41	796,976	751,278	47,957	68,648	1,419,935	76,266	33	633,652	601,016	37,565	76,198	1,147,334	65,298
$50,000,000 under $100,000,000	21	723,509	647,283	42,445	87,069	1,351,934	76,812	12	564,842	504,872	23,919	102,557	756,968	54,920
$100,000,000 under $250,000,000	22	2,000,811	1,900,996	108,940	114,601	3,554,653	246,494	19	1,704,302	1,618,296	92,248	225,284	2,979,131	210,992
$250,000,000 or more	12	3,074,202	2,989,732	143,960	510,831	4,935,637	314,344	9	2,761,946	2,689,812	123,338	623,490	3,760,546	272,234

Footnotes at end of table. See text for explanatory statements and "Description of the Sample and Limitations of the Data."

Table 25.—NUMBER OF RETURNS, TOTAL COMPILED RECEIPTS, BUSINESS RECEIPTS, DEPRECIATION, NET INCOME, TOTAL ASSETS, AND INVENTORY, BY INDUSTRIAL DIVISION AND SIZE OF TOTAL ASSETS—Continued

Industrial division and size of total assets	Returns with and without net income							Returns with net income						
	Number of returns	Total compiled receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Total assets (Thousand dollars)	Inventory, end-of-year (Thousand dollars)	Number of returns	Total compiled receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net income (Thousand dollars)	Total assets (Thousand dollars)	Inventory, end-of-year (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
CONSTRUCTION														
Total	83,791	37,412,748	36,742,702	661,710	509,159	17,745,002	2,534,996	46,654	28,068,802	27,552,274	459,489	978,404	12,829,543	1,726,648
Zero assets	2,440	179,775	176,447	2,519	[1]5,662	-	-	522	91,887	90,401	1,215	5,511	-	-
Assets greater than zero, total	81,351	37,232,973	36,566,255	659,191	514,821	17,745,002	2,534,996	46,132	27,976,915	27,461,873	458,274	972,893	12,829,543	1,726,648
$1 under $25,000	24,367	1,422,397	1,411,739	21,622	[1]20,725	261,227	29,910	9,246	657,697	651,668	8,284	21,600	116,326	11,362
$25,000 under $50,000	13,006	1,591,153	1,577,082	26,395	3,780	464,660	67,595	7,072	996,574	986,937	14,225	36,819	254,256	32,863
$50,000 under $100,000	15,352	3,142,332	3,110,606	53,759	15,092	1,097,520	161,943	9,171	2,075,149	2,054,024	32,862	74,273	665,450	81,779
$100,000 under $250,000	15,613	6,426,811	6,355,189	108,062	82,542	2,505,919	438,012	11,222	5,009,016	4,957,541	76,563	162,168	1,815,191	290,797
$250,000 under $500,000	7,114	5,829,971	5,757,090	103,169	63,511	2,471,464	431,850	5,061	4,360,938	4,307,111	70,686	135,540	1,751,884	295,678
$500,000 under $1,000,000	3,407	5,077,681	5,004,951	92,636	80,666	2,348,440	354,036	2,528	4,021,819	3,969,531	66,300	123,988	1,753,657	249,882
$1,000,000 under $2,500,000	1,759	5,267,895	5,171,273	93,064	77,232	2,644,591	433,287	1,308	4,142,227	4,071,839	64,826	136,777	1,954,593	303,313
$2,500,000 under $5,000,000	444	2,691,528	2,631,295	48,344	36,829	1,537,270	277,181	311	2,055,317	2,010,898	32,706	68,145	1,072,171	190,203
$5,000,000 under $10,000,000	173	1,925,823	1,879,531	36,851	35,535	1,180,776	97,188	126	1,465,557	1,427,554	27,700	51,043	851,412	66,567
$10,000,000 under $25,000,000	79	1,642,086	1,591,351	32,469	42,375	1,195,995	79,597	57	1,352,132	1,314,135	25,297	55,101	850,188	58,024
$25,000,000 under $50,000,000	23	1,152,742	1,127,951	15,348	27,501	760,806	61,126	17	831,269	812,111	12,023	36,030	556,921	47,045
$50,000,000 under $100,000,000	10	736,056	649,910	18,230	58,222	701,452	16,291	9	682,722	600,237	17,560	59,148	612,612	12,155
$100,000,000 under $250,000,000	4	326,498	298,287	9,242	12,261	574,882	86,980	4	326,498	298,287	9,242	12,261	574,882	86,980
$250,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-	-	-
MANUFACTURING														
Total	173,558	377,580,234	369,911,448	10,503,230	22,493,578	275,963,520	57,522,979	110,494	336,831,731	329,783,972	9,451,646	24,549,132	248,158,015	51,067,582
Zero assets	4,486	3,308,734	3,255,297	72,673	125,089	-	-	1,553	2,413,931	2,379,605	52,240	192,187	-	-
Assets greater than zero, total	169,072	374,271,500	366,656,151	10,430,557	22,368,489	275,963,520	57,522,979	108,941	334,417,800	327,404,367	9,399,406	24,356,945	248,158,015	51,067,582
$1 under $25,000	32,877	1,377,614	1,362,418	25,868	[1]42,870	371,398	60,056	13,124	718,816	709,868	11,403	32,560	167,653	24,813
$25,000 under $50,000	22,682	2,276,984	2,256,002	50,696	[1]21,438	817,135	147,135	12,562	1,446,778	1,434,962	28,902	59,930	456,719	72,440
$50,000 under $100,000	27,144	5,164,164	5,105,569	110,402	23,704	1,964,942	382,372	17,481	3,606,905	3,563,672	72,256	152,857	1,279,813	232,448
$100,000 under $250,000	36,567	14,184,120	14,043,257	299,467	203,704	5,916,960	1,263,239	26,403	11,028,137	10,929,376	213,453	443,056	4,296,033	895,202
$250,000 under $500,000	19,874	17,104,159	16,924,709	305,022	332,430	7,053,208	1,713,688	15,151	13,736,010	13,592,885	227,274	540,753	5,367,588	1,292,439
$500,000 under $1,000,000	13,642	21,883,700	21,640,615	381,165	626,467	9,544,426	2,427,179	10,897	18,332,186	18,137,547	302,815	815,395	7,623,538	1,934,071
$1,000,000 under $2,500,000	9,121	27,871,150	27,510,650	506,528	967,824	14,094,756	3,711,736	7,321	23,196,238	22,903,737	402,626	1,228,852	11,344,948	2,969,199
$2,500,000 under $5,000,000	3,256	20,324,699	20,044,447	381,308	881,025	11,275,933	3,054,049	2,673	17,064,200	16,830,210	309,620	1,024,211	9,273,461	2,507,954
$5,000,000 under $10,000,000	1,656	18,233,866	17,950,249	397,420	955,935	11,644,906	3,031,676	1,387	15,720,106	15,485,990	335,418	1,077,675	9,767,843	2,519,585
$10,000,000 under $25,000,000	1,164	25,188,768	24,799,284	601,361	1,536,138	18,047,594	4,574,972	979	21,768,030	21,441,845	495,444	1,726,646	15,169,955	3,869,509
$25,000,000 under $50,000,000	469	20,562,794	20,221,811	572,049	1,394,561	16,217,145	3,929,216	404	17,969,342	17,669,534	492,911	1,469,788	13,907,094	3,426,325
$50,000,000 under $100,000,000	304	26,833,729	26,376,500	766,878	1,822,293	21,436,918	4,702,566	263	23,065,791	22,659,716	671,978	1,923,163	18,597,613	4,072,124
$100,000,000 under $250,000,000	182	37,198,265	36,275,544	1,052,857	2,625,026	28,535,720	6,471,282	171	35,316,822	34,435,029	994,183	2,658,018	26,731,040	6,087,479
$250,000,000 or more	134	136,067,488	132,145,096	4,979,536	11,063,690	129,042,479	22,053,813	125	131,448,439	127,609,996	4,841,123	11,204,041	124,174,717	21,163,994
TRANSPORTATION, COMMUNICATION, ELECTRIC, GAS AND SANITARY SERVICES														
Total	49,048	68,153,902	66,322,225	5,689,673	7,486,686	155,534,789	3,126,259	30,166	57,885,477	56,422,034	4,837,016	8,022,298	130,894,499	2,709,710
Zero assets	1,389	321,330	309,348	22,909	2,000	-	-	491	187,935	182,376	13,219	14,490	-	-
Assets greater than zero, total	47,659	67,832,572	66,012,877	5,666,764	7,484,686	155,534,789	3,126,259	29,675	57,697,542	56,239,658	4,823,797	8,007,808	130,894,499	2,709,710
$1 under $25,000	15,030	566,972	561,282	23,969	[1]10,572	171,383	1,622	7,307	304,474	300,740	12,105	15,613	91,380	775
$25,000 under $50,000	8,443	549,013	538,416	30,961	9,212	302,565	4,733	5,386	354,881	348,072	17,496	24,180	195,854	2,650
$50,000 under $100,000	7,827	1,056,076	1,030,194	54,273	17,339	557,970	9,690	4,547	692,040	673,528	29,949	39,656	324,345	6,358
$100,000 under $250,000	7,712	1,943,347	1,905,131	109,310	52,399	1,217,055	28,566	5,650	1,468,046	1,442,010	81,484	84,766	898,893	16,257
$250,000 under $500,000	3,660	1,785,569	1,746,749	102,978	63,282	1,274,955	26,137	2,803	1,521,309	1,488,763	81,889	81,632	974,686	18,941
$500,000 under $1,000,000	2,116	1,695,463	1,638,761	91,244	106,524	1,452,180	40,203	1,645	1,399,314	1,349,697	72,094	122,094	1,135,253	35,009
$1,000,000 under $2,500,000	1,380	2,493,667	2,423,377	140,774	121,473	2,118,243	47,451	1,108	2,072,910	2,013,325	113,409	139,857	1,698,288	38,701
$2,500,000 under $5,000,000	547	1,994,590	1,939,563	124,655	124,347	1,910,874	34,111	438	1,722,571	1,676,123	99,142	139,953	1,549,250	28,674
$5,000,000 under $10,000,000	335	2,357,924	2,298,138	134,437	143,604	2,377,766	40,601	279	1,927,021	1,879,500	110,320	157,352	1,982,738	28,474
$10,000,000 under $25,000,000	224	2,313,905	2,262,925	179,017	171,429	3,419,616	75,130	187	2,073,172	2,028,164	150,562	194,521	2,820,502	69,460
$25,000,000 under $50,000,000	102	1,837,368	1,778,857	153,462	165,991	3,618,740	80,643	86	1,527,403	1,482,409	121,411	192,173	3,033,043	69,493
$50,000,000 under $100,000,000	78	2,340,772	2,233,926	232,030	275,511	5,682,067	97,669	63	1,865,898	1,766,781	166,302	300,861	4,578,742	77,011
$100,000,000 under $250,000,000	90	6,105,876	5,907,749	561,767	647,972	14,342,050	256,830	77	5,407,041	5,230,578	500,089	687,152	12,284,284	219,444
$250,000,000 or more	115	40,792,030	39,747,809	3,727,887	5,596,175	117,089,325	2,382,873	99	35,361,462	34,559,968	3,267,545	5,827,998	99,327,241	2,098,463

Footnotes at end of table. See text for explanatory statements and "Description of the Sample and Limitations of the Data."

ACTIVE CORPORATIONS

Table 25.—NUMBER OF RETURNS, TOTAL COMPILED RECEIPTS, BUSINESS RECEIPTS, DEPRECIATION, NET INCOME, TOTAL ASSETS, AND INVENTORY, BY INDUSTRIAL DIVISION AND SIZE OF TOTAL ASSETS—Continued

Industrial division and size of total assets	Returns with and without net income							Returns with net income						
	Number of returns	Total combined receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Total assets (Thousand dollars)	Inventory, end-of-year (Thousand dollars)	Number of returns	Total compiled receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net income (Thousand dollars)	Total assets (Thousand dollars)	Inventory, end-of-year (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
WHOLESALE AND RETAIL TRADE														
Total	364,947	270,846,706	266,419,143	2,189,295	4,563,809	94,590,990	28,782,904	224,948	229,273,523	225,599,088	1,751,839	5,861,975	78,814,657	23,460,168
Zero assets	11,696	2,698,868	2,616,968	18,030	13,772	-	-	3,227	1,742,362	1,678,365	10,614	76,529	-	-
Assets greater than zero, total	353,251	268,147,838	263,802,175	2,171,265	4,550,037	94,590,990	28,782,904	221,721	227,531,161	223,920,723	1,741,225	5,785,446	78,814,657	23,460,168
$1 under $25,000	83,135	4,535,670	4,473,454	52,859	[1]93,952	993,754	278,458	33,423	2,161,507	2,130,786	21,751	61,909	447,906	121,939
$25,000 under $50,000	59,814	7,445,137	7,334,031	90,421	[1]1,847	2,172,852	754,127	33,178	4,579,117	4,507,822	48,012	131,572	1,215,971	414,288
$50,000 under $100,000	71,116	16,428,877	16,220,192	175,210	144,562	5,100,657	1,823,015	46,989	11,638,216	11,492,499	114,247	334,369	3,411,212	1,187,518
$100,000 under $250,000	80,672	39,977,704	39,390,272	370,036	552,979	12,756,789	4,357,558	60,672	31,821,210	31,366,102	282,272	795,018	9,675,141	3,226,874
$250,000 under $500,000	33,732	36,108,171	35,496,251	280,857	481,852	11,709,457	3,915,753	26,892	30,142,709	29,646,385	227,032	630,149	9,386,190	3,104,403
$500,000 under $1,000,000	14,864	31,244,901	30,700,729	209,803	446,687	10,169,521	3,270,646	12,234	26,797,562	26,355,056	165,542	561,086	8,385,791	2,690,657
$1,000,000 under $2,500,000	6,711	28,658,974	28,115,710	182,438	475,610	9,979,431	3,246,415	5,611	24,746,270	24,285,061	150,431	564,198	8,349,021	2,701,044
$2,500,000 under $5,000,000	1,759	16,597,672	16,284,094	104,293	315,057	6,051,066	1,920,604	1,488	14,522,770	14,259,207	85,208	364,502	5,126,241	1,626,515
$5,000,000 under $10,000,000	806	14,225,829	13,948,819	94,409	281,475	5,518,765	1,587,788	671	11,946,836	11,720,245	78,336	323,780	4,603,657	1,329,366
$10,000,000 under $25,000,000	422	16,013,607	15,732,588	126,096	358,286	6,384,598	1,804,950	365	14,241,897	13,998,169	108,275	390,359	5,594,762	1,587,873
$25,000,000 under $50,000,000	119	10,534,922	10,378,376	80,256	252,171	4,077,740	1,049,741	101	9,327,598	9,198,864	69,018	279,191	3,406,523	879,930
$50,000,000 under $100,000,000	46	9,655,728	9,546,789	63,614	203,973	3,145,507	763,157	43	9,138,443	9,031,559	56,405	215,926	2,912,723	641,747
$100,000,000 under $250,000,000	37	12,899,790	12,721,225	135,954	429,972	5,858,555	1,490,793	36	12,646,170	12,469,323	129,677	430,175	5,627,221	1,428,115
$250,000,000 or more	18	23,820,856	23,459,645	205,019	703,212	10,672,298	2,519,899	18	23,820,856	23,459,645	205,019	703,212	10,672,298	2,519,899
Wholesale Trade														
Total	123,412	132,513,679	130,588,312	712,168	2,286,650	44,339,153	12,643,772	84,255	114,908,226	113,246,792	587,211	2,774,991	38,174,293	10,688,004
Zero assets	3,560	1,351,598	1,332,835	5,638	14,473	-	-	1,210	909,976	896,271	4,350	37,383	-	-
Assets greater than zero, total	119,852	131,162,081	129,255,477	706,530	2,272,177	44,339,153	12,643,772	83,045	113,998,250	112,350,521	582,861	2,737,608	38,174,293	10,688,004
$1 under $25,000	24,988	1,308,054	1,276,987	10,784	[1]28,241	266,590	44,860	10,850	656,967	640,486	4,901	23,187	131,033	18,914
$25,000 under $50,000	14,898	2,341,603	2,284,408	17,447	11,545	549,522	136,970	9,223	1,589,104	1,548,518	11,223	47,994	343,646	77,875
$50,000 under $100,000	20,983	5,937,062	5,858,026	44,880	58,916	1,520,357	427,421	14,685	4,379,222	4,320,743	30,180	118,205	1,076,707	283,031
$100,000 under $250,000	29,670	16,982,508	16,772,319	117,003	247,164	4,770,657	1,422,707	23,532	14,093,796	13,922,134	93,263	333,973	3,820,779	1,120,181
$250,000 under $500,000	15,411	17,700,653	17,440,722	114,475	257,347	5,412,275	1,641,327	12,932	15,422,875	15,194,388	97,677	310,977	4,561,426	1,373,606
$500,000 under $1,000,000	7,982	17,379,754	17,122,428	91,912	256,063	5,481,551	1,769,558	6,761	15,138,643	14,923,044	76,092	313,779	4,641,795	1,496,462
$1,000,000 under $2,500,000	3,971	17,998,978	17,739,166	87,131	303,488	5,975,382	2,013,755	3,389	15,739,107	15,510,457	74,053	351,905	5,101,227	1,693,820
$2,500,000 under $5,000,000	1,089	11,174,587	11,019,048	47,950	213,084	3,752,008	1,260,773	940	9,954,323	9,818,237	40,205	236,942	3,248,672	1,081,301
$5,000,000 under $10,000,000	509	9,836,307	9,714,608	37,689	176,848	3,424,961	1,046,512	426	8,268,092	8,169,754	32,434	196,721	2,873,823	880,691
$10,000,000 under $25,000,000	246	9,538,294	9,428,689	48,009	196,041	3,665,331	1,046,295	212	8,460,417	8,361,487	38,800	208,200	3,193,373	914,850
$25,000,000 under $50,000,000	61	5,915,092	5,837,304	24,639	140,098	2,053,611	502,458	51	5,246,515	5,179,501	19,422	155,901	1,714,904	416,137
$50,000,000 under $100,000,000	20	5,626,776	5,598,358	9,990	90,784	1,320,511	255,709	20	5,626,776	5,598,358	9,990	90,784	1,320,511	255,709
$100,000,000 under $250,000,000	17	5,400,645	5,333,222	35,581	200,817	2,651,413	644,289	17	5,400,645	5,333,222	35,581	200,817	2,651,413	644,289
$250,000,000 or more	7	4,021,768	3,830,192	19,040	148,223	3,494,984	431,138	7	4,021,768	3,830,192	19,040	148,223	3,494,984	431,138
Retail Trade														
Total	230,243	132,437,539	130,056,689	1,410,538	2,151,902	47,566,230	15,359,863	134,054	109,514,496	107,605,409	1,111,606	2,920,698	38,520,957	12,199,848
Zero assets	7,632	1,292,088	1,229,745	12,101	1,420	-	-	1,905	814,061	764,000	6,156	38,629	-	-
Assets greater than zero, total	222,611	131,145,451	128,826,944	1,398,437	2,150,482	47,566,230	15,359,863	132,149	108,700,435	106,841,409	1,105,450	2,882,069	38,520,957	12,199,848
$1 under $25,000	55,624	3,147,267	3,117,184	41,006	[1]62,701	700,355	225,957	21,679	1,473,045	1,459,153	16,576	56,949	307,326	101,007
$25,000 under $50,000	43,346	4,939,738	4,883,815	71,061	[1]13,130	1,567,117	598,471	23,211	2,896,825	2,867,782	35,998	80,056	845,860	328,628
$50,000 under $100,000	47,981	10,033,058	9,910,045	125,589	82,163	3,423,488	1,344,347	30,951	6,928,447	6,846,144	81,011	207,063	2,234,620	873,511
$100,000 under $250,000	48,492	21,710,195	21,353,294	237,419	273,383	7,579,563	2,798,783	35,197	16,644,101	16,378,140	176,018	420,753	5,536,266	1,997,012
$250,000 under $500,000	17,051	17,320,302	16,983,526	154,217	207,381	5,859,834	2,144,686	12,986	13,825,998	13,570,925	119,686	296,905	4,489,483	1,636,335
$500,000 under $1,000,000	6,434	13,181,990	12,908,008	110,352	181,480	4,390,780	1,428,378	5,127	11,104,048	10,887,413	84,295	234,814	3,520,667	1,137,148
$1,000,000 under $2,500,000	2,526	9,973,982	9,709,435	88,321	155,588	3,682,805	1,133,276	2,037	8,401,192	8,186,098	70,303	193,144	2,969,420	922,602
$2,500,000 under $5,000,000	624	5,132,945	4,982,778	53,042	95,012	2,147,240	621,828	509	4,316,167	4,194,480	42,123	119,591	1,750,160	513,345
$5,000,000 under $10,000,000	264	3,962,247	3,814,533	51,471	89,113	1,862,445	480,450	216	3,302,469	3,180,865	41,167	110,238	1,530,317	398,698
$10,000,000 under $25,000,000	161	6,145,942	5,988,835	73,940	145,076	2,485,326	707,650	139	5,469,866	5,339,308	65,462	163,918	2,178,423	627,155
$25,000,000 under $50,000,000	54	4,460,372	4,385,869	54,023	105,282	1,890,638	522,284	46	3,921,625	3,864,160	48,002	116,499	1,558,128	438,794
$50,000,000 under $100,000,000	23	3,839,180	3,767,166	51,644	107,691	1,592,183	418,488	21	3,372,039	3,301,387	44,732	117,792	1,447,165	353,026
$100,000,000 under $250,000,000	20	7,499,145	7,388,003	100,373	229,155	3,207,142	846,504	19	7,245,525	7,136,101	94,096	229,358	2,975,808	783,826
$250,000,000 or more	11	19,799,088	19,629,453	185,979	554,989	7,177,314	2,088,761	11	19,799,088	19,629,453	185,979	554,989	7,177,314	2,088,761

Footnote at end of table. See text for explanatory statements and "Description of the Sample and Limitations of the Data."

ACTIVE CORPORATIONS

Table 25.—NUMBER OF RETURNS, TOTAL COMPILED RECEIPTS, BUSINESS RECEIPTS, DEPRECIATION, NET INCOME, TOTAL ASSETS, AND INVENTORY, BY INDUSTRIAL DIVISION AND SIZE OF TOTAL ASSETS—Continued

Industrial division and size of total assets	Returns with and without net income							Returns with net income						
	Number of returns	Total compiled receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Total assets (Thousand dollars)	Inventory, end-of-year (Thousand dollars)	Number of returns	Total compiled receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net income (Thousand dollars)	Total assets (Thousand dollars)	Inventory, end-of-year (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
WHOLESALE AND RETAIL TRADE—Continued														
Wholesale and Retail Trade Not Allocable														
Total	11,292	5,895,488	5,774,142	66,589	125,257	2,685,607	779,269	6,639	4,850,801	4,746,887	53,022	166,286	2,119,407	572,316
Zero assets	504	55,182	54,388	291	[1]2,121	-	-	(2)	(2)	(2)	(2)	(2)	-	-
Assets greater than zero, total	10,788	5,840,306	5,719,754	66,298	127,378	2,685,607	779,269	6,527	4,832,476	4,728,793	52,914	165,769	2,119,407	572,316
$1 under $25,000	2,523	80,349	79,283	1,069	[1]3,010	26,809	7,641	894	31,495	31,147	272	1,773	9,547	2,018
$25,000 under $50,000	1,570	163,796	160,808	1,913	[1]262	56,213	18,686	744	93,188	91,522	791	3,522	26,465	7,785
$50,000 under $100,000	2,152	458,757	452,121	4,741	3,483	156,812	51,247	1,353	330,547	325,612	3,056	9,101	99,885	30,976
$100,000 under $250,000	2,510	1,285,001	1,264,659	15,614	32,432	406,569	136,068	1,943	1,083,313	1,065,828	12,991	40,292	318,096	109,681
$250,000 under $500,000	1,270	1,087,216	1,072,003	12,165	17,124	437,348	129,740	974	893,836	881,072	9,669	22,267	335,281	94,462
$500,000 under $1,000,000	448	683,157	670,293	7,539	9,144	297,190	72,710	346	554,871	544,599	5,155	12,493	223,329	57,047
$1,000,000 under $2,500,000	214	686,014	667,109	6,986	16,534	321,244	99,384	185	605,971	588,506	6,075	19,149	278,374	84,622
$2,500,000 under $5,000,000	46	290,140	282,268	3,301	6,961	151,818	38,003	39	252,280	246,490	2,880	7,969	127,409	31,869
$5,000,000 under $10,000,000	33	427,275	419,678	5,249	15,514	231,359	60,826	29	376,275	369,626	4,735	16,821	199,517	49,977
$10,000,000 under $25,000,000	15	329,371	315,064	4,147	17,169	233,941	51,005	14	311,614	297,374	4,013	18,241	222,966	45,868
$25,000,000 under $50,000,000	4	159,458	155,203	1,594	6,791	133,491	24,999	4	159,458	155,203	1,594	6,791	133,491	24,999
$50,000,000 under $100,000,000	3	189,772	181,265	1,980	5,498	232,813	88,960	2	139,628	131,814	1,683	7,350	145,047	33,012
$100,000,000 under $250,000,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$250,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-	-	-
FINANCE, INSURANCE, AND REAL ESTATE														
Total	340,210	75,584,053	43,215,510	2,140,516	8,982,109	699,887,834	Not applicable	211,986	65,205,264	38,242,347	1,539,909	9,911,147	584,604,585	Not applicable
Zero assets	13,352	636,439	275,286	22,679	66,502	-		4,629	454,525	194,177	12,343	109,147	-	
Assets greater than zero, total	326,858	74,947,614	42,940,224	2,117,837	8,915,607	699,887,834		207,357	64,750,739	38,048,170	1,527,566	9,802,000	584,604,585	
$1 under $25,000	64,520	616,061	471,739	28,479	14,306	742,932		30,767	397,050	294,968	17,369	63,341	381,378	
$25,000 under $50,000	47,572	678,403	512,140	44,038	50,807	1,722,166		27,879	485,944	356,513	26,313	97,660	1,016,932	
$50,000 under $100,000	58,104	1,161,396	850,297	100,464	125,412	4,143,544		36,903	854,639	619,332	65,205	186,615	2,646,507	
$100,000 under $250,000	69,950	2,515,377	1,676,203	262,418	344,439	11,132,992		49,397	2,051,336	1,368,692	189,077	464,986	7,899,221	
$250,000 under $500,000	35,459	2,392,789	1,400,541	251,610	343,905	12,360,643		25,748	1,916,355	1,089,979	181,459	451,543	8,991,490	
$500,000 under $1,000,000	18,541	2,134,252	1,287,108	224,003	252,463	12,909,257		12,953	1,679,592	1,001,102	151,655	358,485	9,035,563	
$1,000,000 under $2,500,000	13,198	2,739,875	1,520,222	224,570	300,861	20,814,175		9,400	2,034,875	1,063,297	141,323	432,790	14,897,133	
$2,500,000 under $5,000,000	7,370	2,517,692	1,238,822	152,078	351,569	26,090,929		5,592	1,900,018	878,436	94,186	426,434	19,812,673	
$5,000,000 under $10,000,000	5,193	2,908,227	1,244,227	123,223	383,845	36,400,894		3,852	2,170,118	910,199	81,323	438,985	26,919,753	
$10,000,000 under $25,000,000	3,985	4,859,210	2,025,242	139,634	608,653	61,644,501		2,758	3,498,583	1,538,406	98,489	654,678	42,538,374	
$25,000,000 under $50,000,000	1,436	4,286,490	2,000,962	96,807	471,610	49,947,018		939	3,116,292	1,633,003	72,196	502,460	32,743,688	
$50,000,000 under $100,000,000	729	4,350,743	1,969,332	83,392	614,044	50,740,440		499	3,168,204	1,543,434	48,151	637,614	34,894,715	
$100,000,000 under $250,000,000	483	7,417,598	4,065,758	81,961	1,014,536	74,531,407		381	6,234,923	3,589,062	70,224	1,031,947	59,532,708	
$250,000,000 or more	318	36,369,501	22,677,631	305,160	4,039,157	336,706,936		289	35,242,810	22,161,747	290,596	4,054,462	323,294,450	
SERVICES														
Total	137,955	25,920,339	24,563,082	1,530,190	889,926	22,829,046	1,094,621	72,985	19,701,290	18,677,167	1,036,152	1,471,242	15,517,290	869,880
Zero assets	6,695	227,828	210,848	13,400	[1]6,153	-	-	1,702	123,883	113,846	5,601	17,496	-	-
Assets greater than zero, total	131,260	25,692,511	24,352,234	1,516,790	896,079	22,829,046	1,094,621	71,283	19,577,407	18,563,321	1,030,551	1,453,746	15,517,290	869,880
$1 under $25,000	55,712	1,972,275	1,919,343	67,799	[1]41,735	553,514	31,967	23,472	1,034,020	1,005,755	27,479	52,695	262,312	13,329
$25,000 under $50,000	21,210	1,659,394	1,617,418	68,414	20,363	757,633	39,939	12,451	1,091,214	1,066,993	40,907	66,971	448,329	24,447
$50,000 under $100,000	20,184	2,740,983	2,643,277	109,473	63,205	1,436,199	62,398	13,212	2,015,758	1,958,212	69,947	117,317	941,519	44,388
$100,000 under $250,000	20,610	4,314,794	4,153,174	253,521	125,537	3,213,930	117,600	13,507	3,358,139	3,233,687	176,008	212,522	2,112,883	84,332
$250,000 under $500,000	7,501	2,726,634	2,599,989	194,834	69,938	2,568,039	78,618	4,790	2,055,995	1,967,703	125,960	135,490	1,633,265	61,032
$500,000 under $1,000,000	3,502	2,390,738	2,257,614	175,479	65,672	2,429,001	65,878	2,206	1,859,424	1,766,649	117,782	122,941	1,494,338	48,762
$1,000,000 under $2,500,000	1,643	2,408,643	2,253,861	167,095	70,916	2,473,067	80,378	1,028	1,838,081	1,734,160	108,876	127,428	1,544,609	58,646
$2,500,000 under $5,000,000	503	1,498,004	1,387,852	112,229	79,005	1,724,652	52,794	325	1,204,593	1,123,546	74,545	103,216	1,118,999	24,997
$5,000,000 under $10,000,000	209	1,348,994	1,272,040	70,779	75,725	1,418,431	41,490	154	1,105,560	1,045,306	44,188	91,856	1,029,721	34,457
$10,000,000 under $25,000,000	121	1,839,701	1,766,039	102,699	131,555	1,880,988	78,555	90	1,677,614	1,618,924	79,757	151,987	1,390,438	61,438
$25,000,000 under $50,000,000	39	832,226	798,563	60,135	52,335	1,351,042	58,227	27	619,849	593,299	39,995	65,462	932,744	37,965
$50,000,000 under $100,000,000	14	434,718	372,819	37,233	27,952	961,358	80,976	10	348,640	293,928	29,161	40,648	681,148	80,221
$100,000,000 under $250,000,000	10	1,187,442	1,074,720	70,771	100,425	1,530,749	293,130	9	1,030,555	919,634	69,617	110,027	1,396,542	283,195
$250,000,000 or more	2	337,965	235,525	26,329	55,186	530,443	12,671	2	337,965	235,525	26,329	55,186	530,443	12,671

Footnotes at end of table. See text for explanatory statements and "Description of the Sample and Limitations of the Data."

ACTIVE CORPORATIONS

Table 25.—NUMBER OF RETURNS, TOTAL COMPILED RECEIPTS, BUSINESS RECEIPTS, DEPRECIATION, NET INCOME, TOTAL ASSETS, AND INVENTORY, BY INDUSTRIAL DIVISION AND SIZE OF TOTAL ASSETS—Continued

Industrial division and size of total assets	Returns with and without net income							Returns with net income						
	Number of returns	Total compiled receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Total assets (Thousand dollars)	Inventory, end-of-year (Thousand dollars)	Number of returns	Total compiled receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net income (Thousand dollars)	Total assets (Thousand dollars)	Inventory, end-of-year (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
NATURE OF BUSINESS NOT ALLOCABLE														
Total	8,065	82,144	76,176	3,491	[1]3,955	329,596	12,808	1,101	49,132	45,517	1,584	6,934	76,574	4,898
Zero assets	1,717	1,351	1,192	227	[1]1,221	-	-	(2)	(2)	(2)	(2)	(2)	-	-
Assets greater than zero, total	6,348	80,793	74,984	3,264	[1]2,734	329,596	12,808	1,032	48,723	45,186	1,584	6,867	76,574	4,898
$1 under $25,000	4,179	16,039	15,409	1,013	[1]2,158	27,104	859	410	10,159	9,842	463	921	3,635	150
$25,000 under $50,000	779	10,446	10,241	473	70	26,111	687	212	7,743	7,582	356	824	7,581	312
$50,000 under $100,000	675	9,757	7,378	538	768	48,557	662	206	6,816	5,332	201	2,464	15,101	146
$100,000 under $250,000	489	24,253	22,881	586	445	75,810	4,455	146	19,843	18,710	252	1,735	21,304	3,491
$250,000 under $500,000	140	15,600	15,055	482	[1]636	50,758	5,664	(2)	(2)	1,860	(2)	(2)	(2)	(2)
$500,000 under $1,000,000	56	1,761	1,732	11	[1]91	39,063	156	(2)	(2)	1,713	(2)	(2)	(2)	(2)
$1,000,000 under $2,500,000	24	2,838	2,193	161	[1]1,019	33,271	325	5	233	147	3	92	6,144	278
$2,500,000 under $5,000,000	3	-	-	-	[1]19	10,006	-	-	-	-	-	-	-	-
$5,000,000 under $10,000,000	3	99	95	-	[1]94	18,916	-	-	-	-	-	-	-	-
$10,000,000 under $25,000,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$25,000,000 under $50,000,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$50,000,000 under $100,000,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$100,000,000 under $250,000,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$250,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-	-	-

[1]Deficit.
[2]Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.
NOTE: See text for explanatory statements and "Description of the Sample and Limitations of the Data."

Table 26.—NUMBER OF RETURNS, TOTAL COMPILED RECEIPTS, BUSINESS RECEIPTS, NET INCOME, AND TOTAL ASSETS, CROSS-CLASSIFYING SIZE OF BUSINESS RECEIPTS BY SIZE OF TOTAL ASSETS

Size of business receipts	Size of total assets														
	Number of returns	Total compiled receipts (Thousand dollars)	Business receipts (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Total assets (Thousand dollars)	Number of returns	Total compiled receipts (Thousand dollars)	Business receipts (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Total assets (Thousand dollars)	Number of returns	Total compiled receipts (Thousand dollars)	Business receipts (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Total assets (Thousand dollars)
	All active corporation returns					Zero assets					Assets greater than zero				
											Total				
Total	1,190,286	873,177,644	823,943,265	45,893,900	1,289,516,071	42,805	7,550,235	6,966,994	189,114	-	1,147,481	865,627,409	816,976,271	45,704,786	1,289,516,071
Under $10,000	160,292	770,960	480,638	[1]180,401	7,849,415	11,824	48,317	33,858	[1]19,803	-	148,468	722,643	446,780	[1]160,598	7,849,415
$10,000 under $25,000	134,928	2,351,045	1,742,326	4,146	10,574,240	5,575	93,650	75,571	[1]14,221	-	129,353	2,257,395	1,666,755	18,367	10,574,240
$25,000 under $50,000	142,851	5,338,194	4,415,322	199,947	15,661,140	3,781	138,592	122,771	[1]9,938	-	139,070	5,199,602	4,292,551	209,885	15,661,140
$50,000 under $100,000	163,244	12,027,687	10,550,533	336,419	24,894,347	3,332	239,617	216,173	[1]7,699	-	159,912	11,788,070	10,334,360	344,118	24,894,347
$100,000 under $200,000	165,102	24,068,628	22,015,614	653,056	39,626,518	1,768	253,541	224,807	6,735	-	163,334	23,815,087	21,790,807	646,321	39,626,518
$200,000 under $500,000	171,813	55,531,747	52,100,052	1,423,798	73,838,797	1,458	471,615	438,823	9,497	-	170,355	55,060,132	51,661,229	1,414,301	73,838,797
$500,000 under $1,000,000	84,451	60,207,212	57,072,298	1,463,184	70,093,481	806	604,647	570,724	11,466	-	83,645	59,602,565	56,501,574	1,451,718	70,093,481
$1,000,000 under $5,000,000	79,094	160,386,220	152,443,532	4,907,687	181,276,932	671	1,356,122	1,232,904	47,887	-	78,423	159,030,098	151,210,628	4,859,800	181,276,932
$5,000,000 under $10,000,000	8,719	60,489,537	57,062,678	2,500,087	79,999,038	102	711,689	666,894	32,383	-	8,617	59,777,848	56,395,784	2,467,704	79,999,038
$10,000,000 under $50,000,000	5,917	119,284,568	111,801,971	6,855,221	201,314,246	66	1,121,896	986,082	23,875	-	5,851	118,162,672	110,815,889	6,831,346	201,314,246
$50,000,000 under $100,000,000	740	51,935,462	49,107,121	3,515,001	83,808,004	14	1,170,106	1,081,372	80,651	-	730	51,326,539	48,545,793	3,459,176	83,808,004
$100,000,000 under $250,000,000	450	71,477,530	67,269,007	5,708,718	130,943,460						446	70,916,347	66,748,963	5,683,892	130,943,460
$250,000,000 under $500,000,000	166	59,805,634	56,618,001	3,939,101	104,467,371	(2)	(2)	(2)	(2)	-	164	59,100,853	55,920,900	3,927,038	104,467,371
$500,000,000 or more	135	189,232,916	181,264,172	14,839,009	260,375,540	(2)	(2)	(2)	(2)	-	134	188,605,773	180,644,258	14,804,025	260,375,540
Business receipts not reported	72,384	270,304	-	[1]271,073	4,793,542	13,405	8,519	-	[1]18,766	-	58,979	261,785	-	[1]252,307	4,793,542
	Assets greater than zero—Continued														
	Assets $1 under $25,000					Assets $25,000 under $50,000					Assets $50,000 under $100,000				
Total	286,280	10,718,688	10,422,461	[1]208,869	3,192,305	177,653	14,485,394	14,109,631	57,460	6,414,417	206,039	30,336,972	29,574,335	396,601	14,756,377
Under $10,000	74,089	298,806	240,022	[1]47,764	711,708	34,101	166,803	105,993	[1]12,119	1,210,456	24,177	136,116	68,720	[1]9,877	1,666,946
$10,000 under $25,000	49,114	836,396	780,166	[1]36,247	482,096	19,188	317,618	256,916	[1]68	696,432	27,515	459,577	317,917	47,347	1,977,968
$25,000 under $50,000	54,849	2,000,295	1,949,066	[1]32,392	658,766	22,838	870,917	811,445	[1]649	793,712	17,641	656,603	560,197	47,313	1,249,387
$50,000 under $100,000	46,388	3,260,383	3,210,796	[1]32,694	674,168	41,567	3,057,725	2,989,158	6,497	1,467,606	26,022	2,015,057	1,910,805	17,612	1,767,626
$100,000 under $200,000	19,670	2,652,582	2,627,556	[1]16,131	307,505	38,626	5,340,727	5,279,408	54,220	1,445,933	50,964	7,555,560	7,414,266	107,625	3,604,696
$200,000 under $500,000	4,281	1,186,019	1,174,450	[1]9,087	67,182	12,671	3,569,141	3,543,286	28,014	488,367	45,721	13,432,352	13,297,634	191,134	3,463,811
$500,000 under $1,000,000	356	207,328	194,486	[1]317	4,347	1,081	703,246	698,834	[1]11,490	41,634	6,324	4,150,998	4,127,260	15,645	481,177
$1,000,000 under $5,000,000	150	196,335	195,238	[1]199	1,853	275	427,714	424,591	3,372	10,356	1,203	1,867,323	1,859,742	[1]7,175	92,547
$5,000,000 under $10,000,000	1	5,397	5,195	17	16	-	-	-	-	-	(2)	(2)	(2)	(2)	(2)
$10,000,000 under $50,000,000	(2)	(2)	(2)	(2)	(2)	-	-	-	-	-	(2)	(2)	(2)	(2)	(2)
$50,000,000 under $100,000,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$100,000,000 under $250,000,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$250,000,000 under $500,000,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$500,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Business receipts not reported	37,381	29,374	-	[1]39,768	284,663	7,306	31,503	-	[1]10,317	259,921	6,470	45,361	-	[1]14,758	452,082
	Assets greater than zero—Continued														
	Assets $100,000 under $250,000					Assets $250,000 under $500,000					Assets $500,000 under $1,000,000				
Total	239,057	71,057,481	69,153,753	1,367,147	38,022,849	111,593	67,512,850	65,436,305	1,356,577	38,925,387	58,065	65,795,540	63,831,875	1,603,493	40,246,513
Under $10,000	12,269	82,450	25,467	[1]38,182	1,800,097	2,469	24,143	4,552	[1]18,638	840,998	1,004	8,739	1,435	[1]20,072	715,089
$10,000 under $25,000	26,782	493,459	267,142	49,554	3,965,576	5,100	108,091	34,827	[1]10,056	1,711,831	1,272	29,332	7,151	[1]13,792	843,679
$25,000 under $50,000	27,754	1,029,361	678,807	148,292	4,607,672	11,307	442,230	236,570	59,119	3,760,128	3,458	142,173	44,677	[1]3,098	2,396,034
$50,000 under $100,000	19,832	1,473,751	1,211,173	112,812	3,182,307	15,438	1,144,992	689,692	156,005	5,450,192	5,988	464,945	250,571	55,919	4,011,055
$100,000 under $200,000	29,738	4,595,478	4,373,599	101,310	4,405,179	8,810	1,309,502	1,014,458	103,802	3,144,188	7,538	1,141,043	728,735	149,467	5,331,702
$200,000 under $500,000	73,757	24,946,789	24,531,023	514,255	11,490,983	17,680	6,441,672	6,113,971	158,145	5,895,760	5,332	1,846,253	1,583,362	96,698	3,670,782
$500,000 under $1,000,000	34,655	23,619,419	23,389,341	350,991	6,079,986	27,132	20,023,969	19,730,915	409,118	9,333,561	7,672	6,085,743	5,832,246	236,519	5,064,321
$1,000,000 under $5,000,000	9,465	13,984,490	13,893,574	135,743	1,742,892	21,542	35,831,424	35,465,164	498,248	8,044,789	23,919	47,522,237	46,917,608	1,021,588	16,803,231
$5,000,000 under $10,000,000	80	446,311	445,551	1,081	16,368	269	1,643,849	1,639,277	6,982	102,105	1,028	6,579,438	6,518,315	69,000	815,105
$10,000,000 under $50,000,000	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	140	1,951,573	1,947,775	9,945	111,761
$50,000,000 under $100,000,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$100,000,000 under $250,000,000	(2)	(2)	(2)	(2)	(2)	-	-	-	-	-	-	-	-	-	-
$250,000,000 under $500,000,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$500,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Business receipts not reported	4,714	42,682	-	[1]34,107	730,099	1,804	35,767	-	[1]7,815	627,307	714	24,064	-	1,319	483,754

Footnotes at end of table. See text for explanatory statements and "Description of the Sample and Limitations of the Data."

Table 26.—NUMBER OF RETURNS, TOTAL COMPILED RECEIPTS, BUSINESS RECEIPTS, NET INCOME, AND TOTAL ASSETS, CROSS-CLASSIFYING SIZE OF BUSINESS RECEIPTS BY SIZE OF TOTAL ASSETS—Continued

Size of business receipt	Size of total assets—Continued														
	Number of returns	Total compiled receipts (Thousand dollars)	Business receipts (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Total assets (Thousand dollars)	Number of returns	Total compiled receipts (Thousand dollars)	Business receipts (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Total assets (Thousand dollars)	Number of returns	Total compiled receipts (Thousand dollars)	Business receipts (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Total assets (Thousand dollars)
	Assets greater than zero—Continued														
	Assets $1,000,000 under $2,500,000					Assets $2,500,000 under $5,000,000					Assets $5,000,000 under $10,000,000				
Total	34,967	70,966,035	68,429,397	2,038,756	53,889,370	14,295	46,768,507	44,599,164	1,821,510	50,022,097	8,564	41,906,349	39,450,725	1,906,091	59,864,509
Under $10,000	280	4,201	514	[1]9,102	410,103	51	1,277	59	[1]2,762	161,388	18	74	12	[1]820	113,849
$10,000 under $25,000	297	9,314	2,010	[1]10,784	430,784	57	2,270	469	[1]3,186	193,413	22	1,077	119	[1]2,454	156,832
$25,000 under $50,000	1,124	53,751	10,288	[1]844	1,496,602	69	2,990	949	[1]3,677	234,404	20	916	390	[1]2,365	132,181
$50,000 under $100,000	4,233	330,811	64,529	32,288	6,697,021	390	35,927	5,877	2,750	1,174,264	43	3,303	1,435	[1]3,795	276,491
$100,000 under $200,000	3,854	581,688	272,401	50,352	6,049,275	3,797	574,424	70,805	85,650	13,060,524	314	56,430	8,162	7,436	1,871,613
$200,000 under $500,000	4,348	1,433,941	966,881	140,879	6,795,759	2,150	674,628	274,559	75,359	8,053,995	3,836	1,276,462	147,988	178,944	26,945,595
$500,000 under $1,000,000	2,362	1,859,723	1,586,719	90,409	3,549,642	1,070	789,662	548,723	96,903	3,788,837	567	426,392	201,887	52,002	4,160,935
$1,000,000 under $5,000,000	14,706	39,685,092	38,813,312	1,349,380	22,096,543	3,075	9,672,396	9,137,955	579,553	10,321,171	1,107	3,048,199	2,603,894	276,878	7,597,405
$5,000,000 under $10,000,000	2,757	18,242,060	18,051,502	334,836	4,673,607	2,482	17,578,365	17,291,005	673,392	8,802,796	1,117	8,591,101	8,311,793	501,746	7,491,670
$10,000,000 under $50,000,000	571	8,400,681	8,333,298	69,135	1,030,011	1,038	16,991,511	16,841,645	316,656	3,841,498	1,449	25,518,097	25,212,560	887,285	10,579,168
$50,000,000 under $100,000,000	5	327,990	327,943	381	8,930	7	431,438	427,118	1,572	27,239	39	2,573,869	2,556,313	12,604	300,696
$100,000,000 under $250,000,000	-	-	-	-	-	-	-	-	-	-	3	407,837	406,172	59	24,191
$250,000,000 under $500,000,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$500,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Business receipts not reported	430	36,783	-	[1]8,174	651,093	109	13,619	-	[1]700	362,568	29	2,592	-	[1]1,429	213,883
	Assets greater than zero—Continued														
	Assets $10,000,000 under $25,000,000					Assets $25,000,000 under $50,000,000					Assets $50,000,000 under $100,000,000				
Total	6,105	52,880,459	49,135,077	2,901,031	94,329,766	2,231	40,042,280	37,092,078	2,438,003	77,456,375	1,204	45,205,871	41,900,857	3,107,883	84,155,342
Under $10,000	9	32	6	[1]1,210	158,102	-	-	-	-	-	1	2	-	[1]52	60,679
$10,000 under $25,000	5	246	38	[1]1,961	80,558	1	15	-	14	35,071	-	-	-	-	-
$25,000 under $50,000	7	259	100	[1]1,735	115,532	2	69	28	[1]79	82,916	-	-	-	-	-
$50,000 under $100,000	10	1,107	255	[1]3,276	126,909	-	-	-	-	-	1	69	69	-	66,708
$100,000 under $200,000	19	6,962	1,306	2,614	272,846	4	691	111	[1]24	133,057	-	-	-	-	-
$200,000 under $500,000	571	250,127	27,634	41,244	6,697,064	8	2,748	441	[1]1,284	269,499	-	-	-	-	-
$500,000 under $1,000,000	2,368	1,688,196	185,236	201,063	35,726,904	55	46,181	4,863	11,083	1,622,597	2	1,080	1,057	[1]430	113,000
$1,000,000 under $5,000,000	1,108	2,317,208	1,304,858	328,622	19,627,500	1,227	2,268,629	369,091	322,602	42,767,163	576	1,902,434	195,459	301,057	39,543,457
$5,000,000 under $10,000,000	394	3,079,677	2,790,816	287,623	5,937,540	141	1,084,490	854,644	125,663	4,830,943	82	609,817	250,446	135,517	6,028,153
$10,000,000 under $50,000,000	1,440	32,912,774	32,297,189	1,843,508	22,594,210	547	16,186,249	15,602,721	1,240,132	18,508,088	235	6,335,496	5,701,151	572,736	16,174,707
$50,000,000 under $100,000,000	126	8,287,749	8,211,112	176,508	2,184,327	192	12,815,999	12,664,129	597,655	7,246,962	188	14,055,671	13,730,712	1,095,716	13,275,866
$100,000,000 under $250,000,000	31	4,005,705	3,986,791	48,536	575,464	45	6,506,007	6,466,100	143,919	1,645,955	102	14,004,743	13,749,677	930,090	7,745,905
$250,000,000 under $500,000,000	1	330,395	329,736	537	24,948	4	1,131,184	1,129,950	3,511	162,795	13	4,208,369	4,185,622	46,613	872,300
$500,000,000 or more	-	-	-	-	-	-	-	-	-	-	4	4,088,190	4,086,664	26,636	274,567
Business receipts not reported	16	22	-	[1]21,042	207,862	5	18	-	[1]5,189	151,329	-	-	-	-	-
	Assets greater than zero—Continued														
	Assets $100,000,000 under $250,000,000					Assets $250,000,000 or more									
Total	828	67,136,280	62,244,279	4,944,793	128,928,016	600	240,814,703	221,596,334	21,974,310	599,312,748					
Under $10,000	-	-	-	-	-	-	-	-	-	-					
$10,000 under $25,000	-	-	-	-	-	-	-	-	-	-					
$25,000 under $50,000	1	38	34	-	133,806	-	-	-	-	-					
$50,000 under $100,000	-	-	-	-	-	-	-	-	-	-					
$100,000 under $200,000	-	-	-	-	-	-	-	-	-	-					
$200,000 under $500,000	-	-	-	-	-	-	-	-	-	-					
$500,000 under $1,000,000	1	628	7	222	126,540	-	-	-	-	-					
$1,000,000 under $5,000,000	68	286,348	25,574	52,227	8,463,723	2	20,269	4,568	[1]2,096	4,164,302					
$5,000,000 under $10,000,000	257	1,845,690	227,211	307,592	38,729,826	8	64,960	3,420	24,242	2,570,830					
$10,000,000 under $50,000,000	177	4,687,692	3,330,668	808,751	29,143,454	200	4,505,445	877,085	1,066,276	99,315,289					
$50,000,000 under $100,000,000	106	7,695,451	7,276,614	640,112	16,905,243	67	5,138,372	3,351,852	934,628	43,858,741					
$100,000,000 under $250,000,000	156	27,219,500	26,249,292	2,073,915	24,297,369	108	18,538,102	15,661,102	2,469,795	96,654,359					
$250,000,000 under $500,000,000	50	17,384,987	17,181,505	874,643	9,100,346	96	36,045,918	33,094,087	3,001,734	94,306,982					
$500,000,000 or more	12	8,015,946	7,953,374	187,331	2,027,709	118	176,501,637	168,604,220	14,590,058	258,073,264					
Business receipts not reported	-	-	-	-	-	1	-	-	[1]110,327	368,981					

[1]Deficit.
[2]Estimate is not shown separately because of high sampling variability. However, the data are included in totals.
NOTE: See text for explanatory statements and "Description of the Sample and Limitations of the Data."

ACTIVE CORPORATION RETURNS

Table 27.—BALANCE SHEETS AND INCOME STATEMENTS, BY MAJOR INDUSTRIAL GROUP

	Item	All industrial groups	Major industrial group						
			Agriculture, forestry, and fisheries	Mining					Construction
				Total mining	Metal mining	Bituminous coal and lignite mining	Crude petroleum and natural gas	Mining and quarrying of nonmetallic minerals, and anthracite mining	
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1	Number of returns, total	1,190,286	18,981	13,731	866	1,883	7,161	3,821	83,791
2	Form 1120-S	106,048	3,367	1,277	(1)	268	699	258	10,229
		(Thousand dollars)							
3	Total assets	1,289,516,071	4,691,334	17,943,960	4,246,554	2,342,247	8,675,746	2,679,413	17,745,002
4	Cash	101,964,552	271,683	1,216,911	193,085	136,903	664,880	222,043	1,780,963
5	Notes and accounts receivable	265,353,485	603,628	2,424,798	375,256	354,982	1,280,035	414,525	6,169,993
6	Less: Reserve for bad debts	5,812,808	5,054	16,267	1,279	3,166	7,556	4,266	40,216
7	Inventories, total	94,818,310	567,796	999,595	320,500	89,532	381,716	207,847	2,534,996
8	Last-in, first-out	8,490,311	23,246	9,120	1,828	2,999	2,262	2,031	54,896
9	Other than last-in, first-out	42,084,034	226,764	420,119	206,121	46,228	80,721	87,049	1,321,399
10	Not stated	44,243,965	317,786	570,356	112,551	40,305	298,733	118,767	1,158,701
	Investments, Government obligations:								
11	States and possessions	34,505,600	7,161	78,914	5,983	17,017	47,680	8,234	46,338
12	United States obligations	108,021,301	59,268	746,479	320,833	131,904	216,377	77,365	226,537
13	Not stated	2,232,655	4,784	39,105	26,210	5,869	3,901	3,125	35,382
14	Other current assets, including short-term marketable investments.	13,664,212	85,619	235,748	85,038	40,191	75,923	34,596	1,049,248
15	Loans to stockholders	1,054,212	33,417	24,793	10,403	1,974	6,610	5,806	63,136
16	Mortgage and real estate loans	142,378,209	36,299	35,363	9,282	366	9,803	15,912	109,761
17	Other investments	190,504,372	426,353	2,328,903	534,917	257,215	1,122,645	414,126	1,335,001
18	Depreciable assets	452,631,856	2,809,846	13,691,875	2,998,374	1,916,912	6,773,148	2,003,441	6,098,382
19	Less: Accumulated amortization and depreciation	172,721,782	1,307,422	6,521,793	1,177,768	942,142	3,360,718	1,041,165	3,353,539
20	Depletable assets	13,072,645	64,009	3,541,972	711,515	399,398	2,199,643	231,416	74,371
21	Less: Accumulated depletion	5,526,220	17,204	1,703,985	327,183	155,949	1,148,002	72,851	16,737
22	Land	21,393,529	878,723	256,810	44,333	25,927	107,983	78,567	468,639
23	Intangible assets	3,315,539	4,933	272,650	62,900	1,382	153,261	55,107	11,730
24	Less: Accumulated amortization	1,900,047	1,249	100,511	22,121	456	43,337	34,597	4,193
25	Other assets	30,566,451	168,744	392,600	76,276	64,388	191,754	60,182	1,155,210
26	Total liabilities	1,289,516,071	4,691,334	17,943,960	4,246,554	2,342,247	8,675,746	2,679,413	17,745,002
27	Accounts payable	70,873,324	370,972	1,262,598	233,196	173,144	652,088	204,170	4,510,964
28	Deposits and withdrawable shares	353,305,191	10,543	15,127	486	750	13,068	823	67,844
29	Bonds, notes, mortgages payable maturing in less than one year	50,183,282	654,717	798,344	59,804	86,592	437,578	214,370	1,926,887
30	Other current liabilities	39,237,867	143,831	896,737	188,408	87,700	520,757	99,872	1,494,741
31	Loans from stockholders	5,728,032	80,820	180,661	93,908	2,860	58,563	25,330	227,042
32	Bonds, notes, mortgages payable maturing in one year or more	165,520,929	899,116	2,977,333	984,242	371,246	1,307,336	314,509	1,961,593
33	Other liabilities	170,473,676	156,797	627,692	109,139	42,286	306,900	169,367	1,597,540
34	Capital stock, preferred	17,702,382	65,810	365,226	59,711	80,676	181,827	43,012	179,313
35	Capital stock, common	128,669,147	1,340,640	2,784,820	626,704	295,926	1,344,643	517,547	2,204,116
36	Paid-in or capital surplus	75,123,711	197,824	2,522,943	588,797	324,908	1,333,383	275,855	557,743
37	Surplus reserves	19,416,916	50,925	196,716	26,798	65,930	64,395	39,593	85,776
38	Earned surplus and undivided profits	193,281,614	719,339	5,315,763	1,275,361	810,229	2,455,208	774,965	2,931,443
39	Total compiled receipts	873,177,644	5,339,546	12,257,972	2,102,308	2,053,660	5,982,256	2,119,748	37,412,748
40	Business receipts	823,943,265	5,077,402	11,615,577	2,004,867	1,978,209	5,595,875	2,036,626	36,742,702
	Interest on Government obligations (less amortizable bond premium):								
41	Wholly taxable	3,036,501	1,581	21,646	8,482	3,442	5,755	3,967	6,415
42	Subject to surtax only	47,170	44	17	-	-	6	11	156
43	Wholly tax-exempt	1,140,236	702	2,294	364	671	941	318	2,421
44	Other interest	20,649,114	15,620	39,501	7,546	4,482	19,845	7,628	38,995
45	Rents	4,526,897	34,342	44,335	4,314	4,726	26,083	9,212	133,665
46	Royalties	1,139,075	31,407	87,424	5,181	3,915	74,873	3,455	4,883
47	Net short-term capital gain reduced by net long-term capital loss.	89,574	1,765	3,606	74	168	3,065	299	1,692
48	Net long-term capital gain reduced by net short-term capital loss.	4,457,645	75,054	170,639	9,515	30,254	114,497	16,373	90,808
49	Net gain, sales other than capital assets	1,787,116	3,441	11,126	221	1,003	9,720	182	10,368
50	Dividends, domestic corporations	3,276,302	8,724	94,469	41,789	12,075	25,344	15,261	18,836
51	Dividends, foreign corporations	1,514,362	3,156	9,965	2,529	15	7,028	393	6,703
52	Other receipts	7,570,387	86,308	157,373	17,426	14,700	99,224	26,023	355,104
53	Total compiled deductions	826,143,508	5,228,693	11,393,241	1,882,457	1,995,956	5,376,730	2,138,098	36,901,168
54	Cost of sales and operations	586,557,225	3,698,201	6,933,073	1,111,614	1,399,931	3,138,485	1,283,043	30,862,895
55	Compensation of officers	15,380,547	125,834	166,384	8,926	22,720	80,210	54,528	1,207,070
56	Rent paid on business property	9,926,855	83,433	77,918	4,672	11,472	47,007	14,767	195,157
57	Repairs	7,183,812	75,030	171,723	34,515	50,013	35,201	51,994	179,817
58	Bad debts	3,144,122	8,912	28,533	1,409	3,615	8,224	15,285	60,042
59	Interest paid	15,646,145	72,287	164,042	41,511	20,040	78,204	24,287	188,510
60	Taxes paid	22,428,996	103,280	338,394	77,950	51,257	149,792	59,395	551,256
61	Contributions or gifts	511,872	2,578	6,882	2,225	814	2,188	1,655	12,572
62	Amortization	971,828	1,505	69,489	54,243	1,195	3,202	10,849	4,200
63	Depreciation	23,687,786	209,562	760,119	108,849	121,560	384,364	145,346	661,710
64	Depletion	3,586,569	11,767	937,767	177,771	56,977	624,846	78,173	8,279
65	Advertising	9,562,881	22,901	23,837	954	1,839	14,292	6,752	84,134
66	Amounts contributed under pension plans	4,720,610	6,663	72,590	16,345	15,654	30,929	9,662	82,314
67	Amounts contributed under other employee benefit plans	2,976,172	6,330	103,037	10,060	69,367	10,339	13,271	132,925
68	Net loss, sales other than capital assets	577,763	2,662	144,783	1,718	2,529	56,467	84,069	5,535
69	Other deductions	119,280,325	797,748	1,394,670	229,695	166,973	712,980	285,022	2,664,752
70	Compiled net profit (less net loss) (39 less 53)	47,034,136	110,853	864,731	219,851	57,704	605,526	[2]18,350	511,580
71	Net income (less deficit), total (70 less 43)	45,893,900	110,151	862,437	219,487	57,033	604,585	[2]18,668	509,159
	Returns other than Form 1120-S:								
72	Net income (less deficit) (71 less 79)	45,329,453	98,459	866,055	217,882	55,186	614,470	[2]21,483	466,704
73	Statutory special deductions, total	3,973,974	34,774	264,767	122,234	21,636	101,524	19,373	106,050
74	Net operating loss carryforward	1,496,729	26,458	142,755	55,538	11,515	70,097	5,605	89,059
75	Dividends received deduction	2,233,352	6,942	79,513	35,522	10,109	21,002	12,880	15,571
76	Income subject to tax	47,937,691	184,115	1,076,086	247,454	62,933	664,229	101,470	797,819
77	Income tax	22,188,057	70,639	533,795	126,944	25,521	336,040	45,290	328,508
78	Total compiled net profit less income tax on returns other than Form 1120-S (70 less 77).	24,846,079	40,214	330,936	92,907	32,183	269,486	[3]63,640	183,072
79	Form 1120-S, net income (less deficit) (71 less 72)	564,447	11,692	[2]3,618	(1)	1,847	[2]9,885	2,815	42,455
	Distributions to stockholders:								
80	Cash and assets other than own stock	18,037,780	51,679	897,900	185,610	51,834	595,985	64,471	139,969
81	Corporation's own stock	2,176,709	10,576	46,803	7,555	11,429	23,789	4,030	26,717

Footnotes at end of table. See text for explanatory statements and for "Description of the Sample and Limitations of the Data."

ACTIVE CORPORATION RETURNS

Table 27.—BALANCE SHEETS AND INCOME STATEMENTS, BY MAJOR INDUSTRIAL GROUP—Continued

	Item	Major industrial group--Continued								
		Manufacturing								
		Total manufacturing	Beverage industries	Food and kindred products	Tobacco manufactures	Textile mill products	Apparel and other finished products made from fabrics and similar materials	Lumber and wood products, except furniture	Furniture and fixtures	Paper and allied products
		(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
1	Number of returns, total	173,558	3,566	15,315	94	6,306	16,992	8,551	5,818	3,444
2	Form 1120-S	15,776	407	1,336	-	552	2,334	866	542	249
		(Thousand dollars)								
3	Total assets	275,963,520	5,918,205	19,602,532	3,718,464	8,931,512	5,068,316	5,582,697	2,549,441	10,974,724
4	Cash	16,064,100	430,009	1,406,573	116,052	566,248	454,593	353,347	212,923	533,598
5	Notes and accounts receivable	49,906,046	932,387	3,712,170	275,292	1,866,736	1,667,163	950,046	656,338	1,305,160
6	Less: Reserve for bad debts	1,096,333	11,954	80,890	4,266	27,390	29,440	18,185	14,568	28,814
7	Inventories, total	57,522,979	1,441,067	4,711,990	2,783,422	2,632,540	1,743,451	1,123,374	740,172	1,518,889
8	Last-in, first-out	7,313,069	357,755	461,608	1,008,752	365,141	48,493	64,610	33,914	118,271
9	Other than last-in, first-out	24,477,055	586,008	2,033,888	501,807	1,142,663	902,074	397,530	415,715	700,684
10	Not stated	25,732,855	497,304	2,216,494	1,272,863	1,124,736	792,884	661,234	290,543	699,934
	Investments, Government obligations:									
11	States and possessions	1,216,836	19,204	83,745	1,225	30,388	9,721	11,501	13,004	26,516
12	United States obligations	10,629,077	200,478	403,963	7,281	149,164	32,835	94,443	58,364	262,688
13	Not stated	702,367	2,333	13,383	-	25,635	3,620	2,211	10,176	49,404
14	Other current assets, including short-term marketable investments.	4,674,632	80,643	495,883	14,310	91,963	79,872	72,503	35,919	152,022
15	Loans to stockholders	152,803	6,843	16,239	125	7,834	15,645	6,608	3,328	5,020
16	Mortgage and real estate loans	204,947	1,541	36,524	-	27,639	4,008	14,842	4,774	10,040
17	Other investments	33,146,828	537,977	1,650,442	122,433	733,898	414,618	498,340	161,521	1,405,789
18	Depreciable assets	178,245,619	3,472,392	12,116,674	662,756	5,458,443	1,108,356	3,125,214	1,109,463	9,023,764
19	Less: Accumulated amortization and depreciation	90,138,382	1,593,016	5,812,140	292,740	2,815,198	580,235	1,595,052	542,767	4,021,190
20	Depletable assets	7,092,822	16,279	11,223	-	752	1,357	622,659	14,010	509,414
21	Less: Accumulated depletion	3,134,076	1,236	2,485	-	376	537	53,411	5,280	98,675
22	Land	4,110,622	112,117	423,893	15,694	60,788	27,769	218,983	39,969	122,862
23	Intangible assets	2,174,537	23,000	17,108	1,624	6,884	5,588	3,419	2,710	12,278
24	Less: Accumulated amortization	1,434,252	7,339	5,161	1,402	2,137	886	1,119	981	2,416
25	Other assets	5,922,348	255,480	403,398	16,658	117,701	110,818	152,974	50,366	188,375
26	Total liabilities	275,963,520	5,918,205	19,602,532	3,718,464	8,931,512	5,068,316	5,582,697	2,549,441	10,974,724
27	Accounts payable	27,277,052	598,362	2,245,439	100,767	891,514	1,170,824	451,197	339,029	708,925
28	Deposits and withdrawable shares	63,083	7,116	7,640	660	1,578	528	5,368	731	1,717
29	Bonds, notes, mortgages payable maturing in less than one year	10,615,922	251,760	1,370,245	523,806	503,921	498,727	400,622	163,064	278,788
30	Other current liabilities	17,561,348	326,499	1,235,611	277,826	495,309	419,401	247,305	181,771	554,570
31	Loans from stockholders	959,824	36,557	98,740	5,365	26,079	52,642	43,459	27,494	26,382
32	Bonds, notes, mortgages payable maturing in one year or more	35,133,299	926,446	2,107,179	507,904	936,660	358,284	901,253	217,813	1,864,969
33	Other liabilities	7,837,650	136,512	566,188	8,680	144,206	115,799	129,535	70,591	224,636
34	Capital stock, preferred	6,442,967	177,640	600,454	175,161	239,686	142,274	75,670	55,886	264,855
35	Capital stock, common	45,985,583	806,551	3,511,192	662,705	1,513,240	872,412	1,090,989	480,190	1,852,612
36	Paid-in or capital surplus	26,292,013	361,237	939,092	169,089	469,244	200,770	547,637	96,064	1,248,950
37	Surplus reserves	4,016,628	124,056	241,018	108,657	77,802	19,660	42,814	23,545	70,242
38	Earned surplus and undivided profits	93,778,151	2,165,469	6,679,734	1,177,844	3,632,273	1,216,995	1,646,848	893,263	3,878,078
39	Total compiled receipts	377,580,234	9,037,810	53,859,761	5,103,059	13,762,421	12,986,740	7,250,205	5,008,230	12,480,970
40	Business receipts	369,911,448	8,925,482	53,393,579	5,086,602	13,578,868	12,894,763	6,969,724	4,954,643	12,217,859
	Interest on Government obligations (less amortizable bond premium):									
41	Wholly taxable	293,322	5,125	10,156	554	4,844	805	3,254	1,353	6,123
42	Subject to surtax only	960	7	26	-	27	12	10	-	7
43	Wholly tax-exempt	44,447	938	5,056	52	1,009	979	828	408	1,065
44	Other interest	659,585	9,033	47,094	3,382	20,115	6,478	12,509	3,747	20,093
45	Rents	726,037	13,445	41,694	477	19,860	6,914	16,986	3,330	14,987
46	Royalties	569,958	7,046	14,877	3,701	17,887	10,617	3,463	906	8,503
47	Net short-term capital gain reduced by net long-term capital loss.	17,402	131	1,405	19	169	436	320	136	387
48	Net long-term capital gain reduced by net short-term capital loss.	1,091,627	11,197	80,675	1,382	27,597	6,424	177,689	9,911	115,243
49	Net gain, sales other than capital assets	32,791	297	1,849	41	529	412	1,379	1,339	782
50	Dividends, domestic corporations	1,115,887	10,451	16,953	1,280	11,279	4,911	6,013	1,314	16,797
51	Dividends, foreign corporations	1,207,770	9,185	62,678	516	4,455	1,076	412	1,191	27,997
52	Other receipts	1,909,000	45,473	183,719	5,053	75,782	52,913	57,618	29,952	51,127
53	Total compiled deductions	355,042,209	8,529,278	52,077,303	4,474,878	13,223,320	12,677,166	7,057,216	4,831,456	11,512,339
54	Cost of sales and operations	263,691,327	5,028,244	42,563,480	2,879,539	10,904,124	10,083,521	5,388,314	3,636,485	8,392,727
55	Compensation of officers	4,621,220	87,140	403,685	11,418	185,033	341,250	145,710	135,207	138,831
56	Rent paid on business property	2,587,212	37,197	245,834	4,801	85,783	135,914	40,310	52,295	81,129
57	Repairs	5,088,223	65,911	406,996	12,221	122,972	22,042	53,502	26,947	264,669
58	Bad debts	568,425	5,762	69,803	2,274	14,217	20,542	14,394	13,614	13,208
59	Interest paid	2,257,892	51,770	194,521	29,573	88,914	61,624	71,315	23,965	98,629
60	Taxes paid	10,625,001	1,426,115	656,355	1,000,205	246,452	223,938	155,350	103,794	260,902
61	Contributions or gifts	270,304	6,349	21,534	3,045	10,267	7,580	2,591	4,021	10,659
62	Amortization	304,316	1,763	3,548	126	3,728	452	2,962	1,508	6,338
63	Depreciation	10,503,230	230,518	790,204	39,759	350,300	88,103	209,179	75,553	513,892
64	Depletion	2,250,593	1,552	5,678	-	386	209	199,403	213	29,238
65	Advertising	5,259,547	449,341	2,039,315	262,470	86,940	118,576	31,713	62,347	103,248
66	Amounts contributed under pension plans	2,791,152	36,787	191,043	37,915	43,112	32,481	19,270	19,943	85,127
67	Amounts contributed under other employee benefit plans	1,736,976	24,063	147,607	7,972	32,695	78,125	15,499	23,397	45,763
68	Net loss, sales other than capital assets	161,087	4,645	17,347	222	27,416	2,529	4,713	1,346	3,022
69	Other deductions	42,325,704	1,072,121	5,320,353	183,338	1,020,981	1,460,280	702,991	650,821	1,464,957
70	Compiled net profit (less net loss) (39 less 53)	22,538,025	508,532	1,782,458	628,181	539,101	309,574	192,989	176,774	968,631
71	Net income (less deficit), total (70 less 43)	22,493,578	507,594	1,777,402	628,129	538,092	308,595	192,161	176,366	967,566
	Returns other than Form 1120-S:									
72	Net income (less deficit) (71 less 79)	22,357,344	496,679	1,760,414	628,129	532,815	288,727	187,465	173,493	962,885
73	Statutory special deductions, total	1,537,507	18,459	48,106	3,155	35,471	23,498	19,847	9,663	28,538
74	Net operating loss carryforward	443,310	9,253	32,576	2,075	25,994	19,448	15,444	8,607	14,282
75	Dividends received deduction	944,328	8,823	13,779	1,080	9,477	4,050	4,403	1,056	14,203
76	Income subject to tax	22,851,140	497,752	1,861,379	624,991	570,833	355,419	265,800	217,644	970,645
77	Income tax	11,403,317	250,526	922,637	324,492	281,721	163,484	90,724	104,291	467,677
78	Total compiled net profit less income tax on returns other than Form 1120-S (70 less 77).	11,134,708	258,006	859,821	303,689	257,380	146,090	102,265	72,483	500,954
79	Form 1120-S, net income (less deficit) (71 less 72)	136,234	10,915	16,988	-	5,277	19,868	4,696	2,873	4,681
	Distributions to stockholders:									
80	Cash and assets other than own stock	8,409,428	149,187	503,655	172,120	135,218	55,000	99,036	32,603	309,381
81	Corporation's own stock	1,133,321	13,307	75,452	264	11,881	23,126	22,958	7,189	135,983

Footnotes at end of table. See text for explanatory statements and for "Description of the Sample and Limitations of the Data."

ACTIVE CORPORATION RETURNS

Table 27.—BALANCE SHEETS AND INCOME STATEMENTS, BY MAJOR INDUSTRIAL GROUP—Continued

	Item	Major industrial group--Continued								
		Manufacturing--Continued								
		Printing, publishing, and allied industries	Chemicals and allied products	Petroleum refining and related industries	Rubber and miscellaneous plastics products	Leather and leather products	Stone, clay, and glass products	Primary metal industries	Fabricated metal products (including ordnance), except machinery and transportation equipment	Machinery, except electrical and transportation equipment
		(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)
1	Number of returns, total	20,480	10,108	1,261	4,427	2,982	7,845	4,477	18,219	18,143
2	Form 1120-S	2,487	564	(1)	305	222	679	234	1,395	1,329
		(Thousand dollars)								
3	Total assets	9,304,892	26,114,664	43,932,328	5,549,800	1,912,804	9,336,598	28,177,641	13,462,425	21,567,829
4	Cash	970,323	1,409,857	1,500,501	323,415	169,533	654,045	1,494,436	1,043,677	1,467,661
5	Notes and accounts receivable	2,127,284	3,980,796	6,345,945	1,376,633	578,766	1,480,537	3,078,048	2,857,699	4,786,927
6	Less: Reserve for bad debts	138,970	77,667	174,895	30,004	9,404	35,110	49,949	54,589	93,183
7	Inventories, total	1,087,645	4,240,928	3,221,996	1,371,985	601,953	1,433,226	5,818,068	3,486,564	5,979,913
8	Last-in, first-out	49,760	165,973	794,407	122,817	34,956	119,952	1,585,930	293,255	699,790
9	Other than last-in, first-out	617,189	1,628,171	879,296	794,550	294,202	802,327	1,348,816	1,765,328	2,900,318
10	Net stated	420,696	2,446,784	1,548,293	454,618	272,795	510,947	2,883,322	1,427,981	2,379,805
	Investments, Government obligations:									
11	States and possessions	79,282	184,119	156,657	2,017	6,549	47,479	73,658	47,091	61,227
12	United States obligations	338,774	1,153,427	1,830,034	112,173	22,241	390,108	1,147,276	324,227	753,358
13	Not stated	23,951	61,004	333,570	1,916	994	21,404	11,833	21,786	59,154
14	Other current assets, including short-term marketable investments	215,788	503,208	698,423	57,490	21,684	135,539	665,283	196,910	272,419
15	Loans to stockholders	17,413	12,319	1,556	1,385	2,661	6,344	6,370	15,847	13,278
16	Mortgage and real estate loans	14,708	15,976	1,846	5,030	3,266	7,720	14,894	10,780	11,072
17	Other investments	1,231,181	3,903,445	8,857,721	640,748	208,404	666,327	2,272,883	1,096,753	2,206,312
18	Depreciable assets	4,627,920	19,220,986	35,550,018	3,324,026	562,030	7,843,305	25,998,567	7,447,921	11,213,985
19	Less: Accumulated amortization and depreciation	2,138,413	9,726,219	18,394,732	1,800,094	304,122	3,803,204	13,541,280	3,544,859	5,827,072
20	Depletable assets	5,122	279,652	4,244,591	4,838	63	193,449	1,026,273	63,637	24,012
21	Less: Accumulated depletion	2,146	120,525	2,120,300	1,052	-	55,375	618,908	22,038	8,642
22	Land	180,349	413,357	781,651	66,601	17,597	201,601	448,596	213,984	265,039
23	Intangible assets	40,393	126,548	1,600,232	9,382	789	14,765	43,863	36,651	78,097
24	Less: Accumulated amortization	10,802	54,163	1,233,435	6,234	501	5,091	8,780	15,271	27,724
25	Other assets	635,090	587,616	730,949	89,545	30,301	139,529	296,510	235,655	331,996
26	Total liabilities	9,304,892	26,114,664	43,932,328	5,549,800	1,912,804	9,336,598	28,177,641	13,462,425	21,567,829
27	Accounts payable	959,809	2,161,327	4,632,141	561,938	282,500	606,829	1,815,182	1,376,745	1,929,504
28	Deposits and withdrawable shares	2,740	2,191	391	246	500	4,958	608	2,906	15,906
29	Bonds, notes, mortgages payable maturing in less than one year	467,698	607,619	349,848	156,769	146,264	310,889	493,020	703,651	1,022,654
30	Other current liabilities	715,907	1,760,121	1,269,063	359,393	128,330	549,454	1,714,042	968,818	1,360,522
31	Loans from stockholders	69,162	117,213	25,540	31,107	13,347	37,301	25,213	81,283	102,476
32	Bonds, notes, mortgages payable maturing in one year or more	914,582	3,773,220	5,138,165	976,196	225,048	1,089,698	4,950,026	1,577,213	2,771,036
33	Other liabilities	652,231	572,114	939,134	150,175	37,847	249,256	876,091	288,892	623,693
34	Capital stock, preferred	303,506	717,214	258,064	144,718	58,163	268,320	1,138,763	342,499	456,114
35	Capital stock, common	1,315,376	3,747,889	10,262,562	649,493	327,428	1,676,689	4,444,672	2,247,961	4,351,070
36	Paid-in or capital surplus	521,338	3,998,764	6,118,397	528,144	97,280	863,050	1,875,180	993,744	1,585,174
37	Surplus reserves	147,628	245,908	895,530	148,181	19,633	115,105	540,404	117,149	234,982
38	Earned surplus and undivided profits	3,234,915	8,411,084	14,043,493	1,843,440	576,464	3,565,049	10,304,440	4,761,564	7,114,698
39	Total compiled receipts	13,975,911	29,222,956	39,282,516	8,065,480	3,880,367	10,592,258	26,666,438	21,125,121	26,466,444
40	Business receipts	13,624,541	28,424,554	37,366,193	7,923,091	3,850,886	10,364,610	26,169,569	20,832,953	25,910,288
	Interest on Government obligations (less amortizable bond premium):									
41	Wholly taxable	10,783	32,505	52,207	2,539	546	11,215	33,032	8,575	20,617
42	Subject to surtax only	22	57	108	42	-	21	34	125	68
43	Wholly tax-exempt	2,916	8,278	3,295	136	150	2,565	3,728	1,342	2,141
44	Other interest	20,242	52,733	89,889	11,564	3,601	13,410	97,356	24,293	73,278
45	Rents	32,548	34,227	331,991	9,035	2,710	18,862	28,887	23,613	47,445
46	Royalties	46,957	137,998	86,005	5,085	553	15,620	13,154	13,476	83,642
47	Net short-term capital gain reduced by net long-term capital loss	765	2,231	6,732	22	52	287	209	646	547
48	Net long-term capital gain reduced by net short-term capital loss	41,177	62,465	62,122	8,349	3,183	29,884	165,995	47,088	72,216
49	Net gain, sales other than capital assets	808	4,520	560	5,062	105	1,005	463	4,793	3,620
50	Dividends, domestic corporations	37,446	219,985	558,305	8,002	1,408	22,117	42,767	17,825	29,628
51	Dividends, foreign corporations	8,793	121,160	352,851	60,395	12	49,124	38,367	39,398	55,132
52	Other receipts	148,913	122,243	372,258	32,158	17,161	63,538	72,877	110,994	167,822
53	Total compiled deductions	13,100,377	25,922,223	37,513,994	7,563,103	3,765,530	9,716,573	25,006,714	20,111,756	24,635,955
54	Cost of sales and operations	8,937,564	17,012,048	26,530,008	5,433,776	3,027,548	6,838,018	18,924,945	15,249,737	17,020,730
55	Compensation of officers	463,927	310,717	73,064	113,459	78,489	173,336	198,557	504,868	526,076
56	Rent paid on business property	155,945	175,089	470,717	81,570	29,688	70,465	100,538	173,627	185,720
57	Repairs	64,008	415,347	591,429	116,623	18,373	281,947	1,301,482	258,733	312,944
58	Bad debts	51,218	52,247	60,595	21,935	9,632	23,710	18,907	46,258	47,899
59	Interest paid	73,054	202,443	215,277	52,174	22,407	74,201	265,426	120,815	202,542
60	Taxes paid	269,094	492,701	1,346,314	289,085	76,443	245,857	624,338	427,772	612,900
61	Contributions or gifts	18,411	35,493	23,298	4,610	3,038	8,159	20,579	13,842	25,516
62	Amortization	3,802	36,729	33,298	1,473	286	11,647	89,442	10,886	8,337
63	Depreciation	305,992	1,281,714	1,436,351	237,826	39,538	482,547	1,122,871	498,352	927,731
64	Depletion	393	88,175	1,694,327	377	65	71,127	141,520	3,355	3,729
65	Advertising	127,391	1,054,948	205,625	133,549	44,869	74,425	116,309	180,678	261,728
66	Amounts contributed under pension plans	103,600	312,121	298,251	66,746	14,786	76,552	311,820	136,183	239,471
67	Amounts contributed under other employee benefit plans	54,967	103,981	121,310	41,816	17,290	48,665	217,359	105,477	145,539
68	Net loss, sales other than capital assets	3,958	3,624	3,861	3,730	781	2,515	17,933	17,535	9,186
69	Other deductions	2,467,053	4,344,846	4,410,269	964,354	382,297	1,233,402	1,534,688	2,363,638	4,105,907
70	Compiled net profit (less net loss) (39 less 53)	875,534	3,300,733	1,768,522	502,377	114,837	875,685	1,659,724	1,013,365	1,830,489
71	Net income (less deficit), total (70 less 43)	872,618	3,292,455	1,765,227	502,241	114,687	873,120	1,655,996	1,012,023	1,828,348
	Returns other than Form 1120-S:									
72	Net income (less deficit) (71 less 79)	859,993	3,289,798	1,763,734	499,577	112,978	867,755	1,653,127	998,803	1,817,544
73	Statutory special deductions, total	61,847	228,134	591,519	20,546	5,416	29,580	101,205	55,759	69,077
74	Net operating loss carryforward	29,983	38,834	9,387	13,922	4,218	11,010	28,774	40,639	43,973
75	Dividends received deduction	31,040	186,901	474,562	6,613	1,198	18,489	36,333	14,817	24,982
76	Income subject to tax	905,025	3,165,617	1,208,497	526,307	140,196	914,611	1,660,747	1,132,817	1,996,077
77	Income tax	439,704	1,614,258	622,512	264,598	68,065	457,630	815,932	549,732	998,579
78	Total compiled net profit less income tax on returns other than Form 1120-S (70 less 77)	435,830	1,686,475	1,146,010	237,779	46,772	418,055	843,792	463,633	831,910
79	Form 1120-S, net income (less deficit) (71 less 72)	12,625	2,657	(1)	2,664	1,709	5,365	2,869	13,220	10,804
	Distributions to stockholders:									
80	Cash and assets other than own stock	211,685	1,272,860	1,483,690	129,239	30,709	310,962	790,186	296,119	527,707
81	Corporation's own stock	51,848	98,563	287,251	42,124	7,404	51,337	27,186	57,539	70,458

Footnotes at end of table. See text for explanatory statements and for "Description of the Sample and Limitations of the Data."

ACTIVE CORPORATION RETURNS

Table 27.—BALANCE SHEETS AND INCOME STATEMENTS, BY MAJOR INDUSTRIAL GROUP—Continued

	Item	Major industrial group--Continued							
		Manufacturing--Continued					Transportation, communication, electric, gas, and sanitary services		
		Electrical machinery, equipment, and supplies	Transportation equipment, except motor vehicles	Motor vehicles and motor vehicle equipment	Professional, scientific, and controlling instruments; photographic and optical goods; watches and clocks	Other manufacturing industries	Total transportation, communication, electric, gas, and sanitary services	Transportation	Communication
		(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)
1	Number of returns, total	7,182	2,419	2,049	3,457	10,423	49,048	37,446	6,452
2	Form 1120-S	502	212	108	330	1,070	4,109	3,164	683
		(Thousand dollars)							
3	Total assets	16,166,599	9,697,445	18,290,633	5,262,551	4,841,420	155,534,789	53,027,523	33,847,975
4	Cash	956,465	521,711	794,179	311,451	373,503	3,893,117	2,004,227	597,857
5	Notes and accounts receivable	4,161,494	2,489,014	2,438,804	1,215,850	1,622,957	6,211,615	3,236,495	858,952
6	Less: Reserve for bad debts	46,510	15,089	16,371	15,683	123,402	71,511	24,662	14,186
7	Inventories, total	4,284,588	3,362,387	3,326,355	1,443,865	1,168,601	3,126,259	957,003	860,117
8	Last-in, first-out	539,644	33,111	248,933	126,271	39,726	61,086	20,937	21,225
9	Other than last-in, first-out	1,879,120	760,052	2,581,962	825,265	720,090	447,707	132,282	167,088
10	Not stated	1,865,824	2,569,224	495,460	492,329	408,785	2,617,466	803,784	671,804
	Investments, Government obligations:								
11	States and possessions	84,160	56,202	192,732	16,705	13,654	78,275	54,506	5,916
12	United States obligations	428,421	103,116	2,439,118	302,073	75,515	3,404,423	1,478,054	1,453,440
13	Not stated	24,689	13,504	512	13,210	8,078	109,768	98,608	8,940
14	Other current assets, including short-term marketable investments.	232,511	201,384	293,696	89,579	67,603	2,827,362	885,302	1,517,925
15	Loans to stockholders	4,654	469	964	678	7,223	29,918	24,841	3,164
16	Mortgage and real estate loans	9,415	1,942	2,085	2,200	4,645	39,547	28,725	2,478
17	Other investments	1,884,782	727,588	3,057,234	411,513	456,919	8,690,419	4,906,086	1,757,580
18	Depreciable assets	6,765,771	3,810,739	11,358,510	2,545,773	1,899,006	164,475,894	54,989,783	34,021,319
19	Less: Accumulated amortization and depreciation	3,374,091	1,968,938	6,269,590	1,238,083	955,347	41,150,895	17,664,588	7,718,903
20	Depletable assets	2,617	2,715	5,069	399	64,691	252,689	197,231	5,450
21	Less: Accumulated depletion	1,291	571	2,088	219	18,921	109,727	92,587	953
22	Land	137,759	121,501	128,379	55,702	56,431	1,043,746	452,331	116,735
23	Intangible assets	71,505	19,526	3,612	39,044	17,519	160,916	65,017	88,051
24	Less: Accumulated amortization	27,395	7,390	1,311	10,524	4,190	48,740	28,388	18,427
25	Other assets	567,055	257,635	538,744	79,018	106,935	2,571,714	1,459,539	302,520
26	Total liabilities	16,166,599	9,697,445	18,290,633	5,262,551	4,841,420	155,534,789	53,027,523	33,847,975
27	Accounts payable	2,156,119	1,872,629	1,526,295	385,533	504,444	4,251,956	2,534,596	439,100
28	Deposits and withdrawable shares	1,429	2,428	1,588	636	1,218	71,558	16,370	1,324
29	Bonds, notes, mortgages payable maturing in less than one year	697,318	689,233	163,060	296,924	520,042	2,989,095	1,345,822	267,127
30	Other current liabilities	1,211,586	820,599	1,996,015	508,760	460,446	8,355,137	2,556,253	2,855,587
31	Loans from stockholders	38,819	45,212	10,351	12,680	33,402	159,213	114,122	26,403
32	Bonds, notes, mortgages payable maturing in one year or more	2,124,280	1,384,002	1,277,182	656,521	455,622	60,955,175	18,941,343	10,025,584
33	Other liabilities	556,229	935,657	283,817	167,879	108,488	4,034,068	1,402,588	362,561
34	Capital stock, preferred	266,792	115,949	416,408	84,319	140,512	6,461,935	755,149	400,336
35	Capital stock, common	2,275,788	797,106	1,544,933	885,369	669,356	32,315,965	9,016,605	10,777,355
36	Paid-in or capital surplus	1,994,917	945,860	1,584,448	772,405	381,229	10,544,318	3,005,047	3,897,942
37	Surplus reserves	199,399	56,513	446,500	95,398	46,504	1,458,816	530,295	223,560
38	Earned surplus and undivided profits	4,643,923	2,032,257	9,040,036	1,396,127	1,520,157	23,937,553	12,809,333	4,571,096
39	Total compiled receipts	24,155,480	16,814,943	24,001,168	7,003,844	6,838,112	68,153,902	31,163,967	16,059,408
40	Business receipts	23,791,116	16,663,028	23,378,267	6,889,156	6,701,676	66,322,225	29,925,803	15,766,522
	Interest on Government obligations (less amortizable bond premium):								
41	Wholly taxable	13,667	3,754	61,492	8,028	2,148	63,237	32,624	17,863
42	Subject to surtax only	110	30	141	85	28	91	70	20
43	Wholly tax-exempt	3,066	319	3,901	1,760	515	8,867	4,524	3,020
44	Other interest	49,033	25,692	48,072	10,047	17,924	216,544	89,939	43,186
45	Rents	25,231	16,833	21,360	6,801	8,801	570,995	464,961	63,039
46	Royalties	49,198	12,505	12,451	14,663	11,651	35,669	16,363	10,574
47	Net short-term capital gain reduced by net long-term capital loss.	851	42	315	531	1,169	3,510	2,128	1,040
48	Net long-term capital gain reduced by net short-term capital loss.	53,129	27,396	42,224	12,961	33,320	284,041	174,918	58,207
49	Net gain, sales other than capital assets	3,092	308	757	555	515	34,929	15,322	18,123
50	Dividends, domestic corporations	29,807	10,425	57,414	3,833	7,927	141,693	73,145	46,526
51	Dividends, foreign corporations	43,199	5,798	294,289	24,243	7,499	16,115	2,444	4,462
52	Other receipts	93,981	48,813	80,485	31,181	44,939	455,986	361,726	26,826
53	Total compiled deductions	22,777,336	16,417,782	21,233,139	6,406,414	6,488,357	60,658,349	30,172,138	12,995,367
54	Cost of sales and operations	16,504,149	13,878,838	16,637,205	4,238,483	4,581,844	38,657,096	20,346,402	8,248,127
55	Compensation of officers	255,350	85,033	94,924	98,023	197,123	626,950	450,256	78,162
56	Rent paid on business property	168,642	107,859	49,164	65,801	69,124	1,452,145	1,201,951	177,793
57	Repairs	186,930	182,367	270,171	61,845	50,764	327,402	183,304	122,553
58	Bad debts	36,388	9,688	9,901	7,274	18,959	130,643	32,062	56,720
59	Interest paid	138,932	101,123	73,322	46,999	48,866	2,463,177	758,652	421,381
60	Taxes paid	625,723	324,137	899,372	166,945	151,209	4,271,346	1,616,162	942,900
61	Contributions or gifts	17,608	8,226	12,170	8,262	5,046	43,251	14,221	12,534
62	Amortization	23,144	51,535	5,846	5,012	2,454	463,200	202,608	17,827
63	Depreciation	532,003	259,186	722,875	221,177	137,559	5,689,673	2,091,747	1,198,555
64	Depletion	335	1,394	472	2,240	6,405	113,658	33,340	325
65	Advertising	356,458	46,647	200,385	163,743	138,842	293,008	140,351	98,731
66	Amounts contributed under pension plans	206,267	169,152	246,695	100,179	43,651	763,672	180,811	330,072
67	Amounts contributed under other employee benefit plans	146,025	77,774	204,708	47,675	29,269	386,774	177,368	129,084
68	Net loss, sales other than capital assets	8,232	21,658	5,349	406	1,079	24,508	15,353	4,407
69	Other deductions	3,571,150	1,093,165	1,800,580	1,172,350	1,006,163	4,951,846	2,727,550	1,156,196
70	Compiled net profit (less net loss) (39 less 53)	1,378,144	397,161	2,768,029	597,430	349,755	7,495,553	991,829	3,064,041
71	Net income (less deficit), total (70 less 43)	1,375,078	396,842	2,764,128	595,670	349,240	7,486,686	987,305	3,061,021
	Returns other than Form 1120-S:								
72	Net income (less deficit) (71 less 79)	1,372,382	407,289	2,762,890	591,358	329,509	7,435,705	968,677	3,054,291
73	Statutory special deductions, total	62,129	23,065	63,428	16,287	22,778	262,422	139,848	58,043
74	Net operating loss carryforward	36,748	14,418	14,622	13,102	16,001	119,477	78,080	17,792
75	Dividends received deduction	25,317	8,647	48,721	3,185	6,652	118,822	60,835	39,415
76	Income subject to tax	1,520,584	570,119	2,735,631	630,431	380,018	7,721,518	1,325,679	3,026,822
77	Income tax	767,768	287,460	1,408,546	321,037	181,944	3,916,292	624,053	1,554,550
78	Total compiled net profit less income tax on returns other than Form 1120-S (70 less 77).	610,376	109,701	1,359,483	276,393	167,811	3,579,261	367,776	1,509,491
79	Form 1120-S, net income (less deficit) (71 less 72)	2,696	[2]10,447	1,238	4,312	19,731	50,981	18,628	6,730
	Distributions to stockholders:								
80	Cash and assets other than own stock	458,422	155,906	1,020,667	163,223	101,853	3,440,456	587,864	1,043,592
81	Corporation's own stock	80,263	7,017	7,800	40,289	14,082	30,246	42,175	20,100

Footnotes at end of table. See text for explanatory statements and for "Description of the Sample and Limitations of the Data."

ACTIVE CORPORATION RETURNS

Table 27.—BALANCE SHEETS AND INCOME STATEMENTS, BY MAJOR INDUSTRIAL GROUP—Continued

	Item	Major industrial group--Continued								
		Transportation, communication, electric, gas, and sanitary services--Con.		Wholesale and retail trade						
					Wholesale trade				Retail trade	
		Electric and gas companies and systems	Water supply and other sanitary services	Total wholesale and retail trade	Total wholesale trade	Groceries and related products	Electrical goods, hardware, and plumbing and heating equipment and supplies	Other wholesalers	Total retail trade	Food
		(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)	(43)
1	Number of returns, total	1,503	3,647	364,947	123,412	14,240	13,766	95,406	230,243	16,299
2	Form 1120-S	(1)	218	43,822	13,189	1,733	1,339	10,117	29,472	1,965
		(Thousand dollars)								
3	Total assets	66,559,501	2,099,790	94,590,990	44,339,153	4,637,817	4,894,258	34,807,078	47,566,230	6,166,303
4	Cash	1,225,308	65,725	8,261,560	3,537,445	410,897	391,340	2,735,208	4,461,737	823,703
5	Notes and accounts receivable	2,047,931	68,237	28,350,191	16,100,731	1,486,552	1,877,523	12,736,656	11,453,506	491,806
6	Less: Reserve for bad debts	31,976	687	784,142	308,097	25,804	54,747	227,546	455,385	5,159
7	Inventories, total	1,290,649	18,490	28,782,904	12,643,772	1,275,093	1,737,009	9,631,670	15,359,863	1,884,589
8	Last-in, first-out	18,919	5	1,002,972	477,351	39,506	47,644	390,201	510,691	121,996
9	Other than last-in, first-out	143,657	4,680	14,766,078	6,589,624	686,633	957,002	4,945,989	7,753,947	1,069,705
10	Not stated	1,128,073	13,805	13,013,854	5,576,797	548,954	732,363	4,295,480	7,095,225	692,888
	Investments, Government obligations:									
11	States and possessions	14,782	3,071	138,150	93,488	13,256	4,220	76,012	30,635	11,311
12	United States obligations	460,398	12,531	797,589	478,282	48,737	33,685	395,860	300,291	42,909
13	Not stated	1,782	438	80,971	41,718	6,829	1,019	33,870	35,514	1,871
14	Other current assets, including short-term marketable investments.	407,511	16,624	1,727,356	870,591	66,841	108,933	694,817	816,782	108,289
15	Loans to stockholders	1,478	435	218,237	107,603	12,357	5,910	89,336	103,818	6,969
16	Mortgage and real estate loans	36	8,308	227,451	67,899	8,244	7,146	52,509	151,028	16,182
17	Other investments	1,807,031	219,722	8,184,485	4,614,268	504,291	277,809	3,832,168	3,329,842	443,567
18	Depreciable assets	73,492,718	1,972,074	26,228,711	8,400,344	1,221,564	675,395	6,503,385	17,065,870	3,395,895
19	Less: Accumulated amortization and depreciation	15,379,610	387,794	12,114,036	3,917,527	578,169	308,953	3,030,405	7,840,961	1,475,711
20	Depletable assets	47,704	2,304	128,180	90,179	1,376	662	88,141	33,917	4,836
21	Less: Accumulated depletion	16,056	131	47,644	33,349	719	323	32,307	13,226	862
22	Land	429,661	45,019	1,969,397	626,944	74,654	71,120	481,170	1,276,900	170,494
23	Intangible assets	4,527	3,321	136,170	72,041	4,041	2,804	65,196	60,491	11,268
24	Less: Accumulated amortization	1,215	710	43,628	23,392	1,226	1,031	21,135	19,780	3,705
25	Other assets	756,842	52,813	2,349,088	876,213	109,003	64,737	702,473	1,415,388	238,051
26	Total liabilities	66,559,501	2,099,790	94,590,990	44,339,153	4,637,817	4,894,258	34,807,078	47,566,230	6,166,303
27	Accounts payable	1,224,129	54,131	18,242,507	10,509,800	1,043,057	1,224,397	8,242,346	7,268,321	1,272,318
28	Deposits and withdrawable shares	48,507	5,357	222,570	166,141	24,648	111,305	30,188	54,519	1,514
29	Bonds, notes, mortgages payable maturing in less than one year	1,281,824	94,322	9,704,224	5,144,422	497,899	436,308	4,210,215	4,349,041	205,835
30	Other current liabilities	2,876,971	66,326	5,063,796	2,113,895	235,943	248,251	1,629,701	2,772,617	448,765
31	Loans from stockholders	5,494	13,194	1,035,688	431,949	38,409	48,689	344,851	580,795	68,863
32	Bonds, notes, mortgages payable maturing in one year or more	31,180,230	808,018	10,389,767	4,234,544	453,759	372,100	3,408,685	5,839,374	827,739
33	Other liabilities	2,105,269	163,650	3,175,313	1,119,649	155,237	73,999	890,413	1,910,390	170,901
34	Capital stock, preferred	5,176,729	129,721	1,703,655	783,327	74,015	89,982	619,330	878,115	118,730
35	Capital stock, common	12,151,475	370,530	15,775,408	6,767,183	812,533	785,924	5,168,726	8,535,565	808,342
36	Paid-in or capital surplus	3,482,550	158,779	4,823,266	2,242,931	303,751	143,149	1,796,031	2,390,246	822,299
37	Surplus reserves	691,621	13,340	647,286	283,577	25,606	23,212	234,759	326,742	36,843
38	Earned surplus and undivided profits	6,334,702	222,422	23,807,510	10,541,735	972,960	1,336,942	8,231,833	12,660,505	1,384,154
39	Total compiled receipts	20,453,211	477,316	270,846,706	132,513,679	25,026,272	12,943,596	94,543,811	132,437,539	33,845,338
40	Business receipts	20,197,429	432,471	266,419,143	130,588,312	24,720,154	12,775,398	93,092,760	130,056,689	33,634,026
	Interest on Government obligations (less amortizable bond premium):									
41	Wholly taxable	12,652	98	26,156	15,555	917	2,684	11,954	10,019	1,437
42	Subject to surtax only	1	-	352	258	60	-	198	65	13
43	Wholly tax-exempt	1,182	141	8,994	6,776	435	396	5,945	1,716	133
44	Other interest	80,025	3,394	356,004	142,444	13,103	13,011	116,330	203,881	11,831
45	Rents	40,487	2,508	514,626	165,265	25,641	10,367	129,257	326,645	24,350
46	Royalties	8,701	31	22,478	17,085	1,154	4,130	11,801	4,864	413
47	Net short-term capital gain reduced by net long-term capital loss.	268	74	9,530	5,344	1,348	135	3,861	3,987	218
48	Net long-term capital gain reduced by net short-term capital loss.	21,200	29,716	301,091	145,466	23,328	7,783	114,355	138,936	18,869
49	Net gain, sales other than capital assets	464	1,020	21,005	9,428	458	69	8,901	10,953	599
50	Dividends, domestic corporations	18,585	3,437	152,983	93,077	5,775	3,418	83,884	55,355	2,418
51	Dividends, foreign corporations	9,209	-	134,530	98,107	10,897	74	87,136	36,207	110
52	Other receipts	63,008	4,426	2,879,814	1,226,562	223,002	126,131	877,429	1,588,222	150,921
53	Total compiled deductions	17,109,254	381,590	266,273,903	130,220,253	24,783,924	12,709,644	92,726,685	130,283,921	33,314,059
54	Cost of sales and operations	9,896,571	165,996	211,854,044	111,230,651	22,185,175	10,456,579	78,588,897	96,237,308	26,930,168
55	Compensation of officers	81,720	16,812	4,686,282	2,116,530	262,578	269,773	1,584,179	2,429,261	195,488
56	Rent paid on business property	68,421	3,980	3,574,118	735,413	95,284	84,186	555,943	2,763,116	473,316
57	Repairs	14,362	7,183	697,898	212,878	38,219	12,930	161,729	463,580	127,509
58	Bad debts	41,067	794	610,645	262,568	30,622	46,799	185,147	328,685	12,095
59	Interest paid	1,249,156	33,988	1,074,823	496,107	51,513	44,875	399,719	551,484	48,992
60	Taxes paid	1,668,606	43,678	3,093,751	1,225,429	135,019	100,168	990,242	1,770,564	329,495
61	Contributions or gifts	16,113	383	78,101	33,980	3,373	3,103	27,504	42,470	7,744
62	Amortization	242,453	312	30,746	10,555	1,145	467	8,943	19,301	3,343
63	Depreciation	2,346,794	52,577	2,189,295	712,168	112,195	59,126	540,847	1,410,538	321,744
64	Depletion	79,954	39	26,496	21,685	195	968	20,522	3,975	640
65	Advertising	52,764	1,162	2,784,067	787,063	87,364	117,762	581,937	1,928,987	374,671
66	Amounts contributed under pension plans	248,531	4,258	426,568	181,189	20,184	23,873	137,132	237,247	71,502
67	Amounts contributed under other employee benefit plans	78,607	1,715	290,851	105,489	16,908	11,819	76,762	178,640	69,972
68	Net loss, sales other than capital assets	4,452	296	38,452	16,353	1,728	1,913	12,712	20,362	4,267
69	Other deductions	1,019,683	48,417	34,817,766	12,072,195	1,742,422	1,475,303	8,854,470	21,898,403	4,343,113
70	Compiled net profit (less net loss) (39 less 53)	3,343,957	95,726	4,572,803	2,293,426	242,348	233,952	1,817,126	2,153,618	531,279
71	Net income (less deficit), total (70 less 43)	3,342,775	95,585	4,563,809	2,286,650	241,913	233,556	1,811,181	2,151,902	531,146
	Returns other than Form 1120-S:									
72	Net income (less deficit) (71 less 79)	3,341,655	71,082	4,352,148	2,188,991	226,182	223,153	1,739,656	2,049,547	522,592
73	Statutory special deductions, total	59,949	4,582	378,776	201,229	18,137	12,465	170,627	166,534	11,379
74	Net operating loss carryforward	22,205	1,400	231,595	102,605	12,332	9,516	80,757	121,781	9,419
75	Dividends received deduction	15,656	2,916	125,479	77,361	4,649	2,694	70,018	44,314	1,960
76	Income subject to tax	3,296,583	72,432	5,173,764	2,449,849	258,963	273,142	1,917,744	2,582,102	590,593
77	Income tax	1,704,608	33,081	2,271,775	1,075,029	110,890	119,408	844,731	1,136,845	287,957
78	Total compiled net profit less income tax on returns other than Form 1120-S (70 less 77).	1,639,349	62,645	2,301,028	1,218,397	131,458	114,544	972,395	1,016,773	243,322
79	Form 1120-S, net income (less deficit) (71 less 72)	(1)	24,503	211,661	97,659	15,731	10,403	71,525	102,355	8,554
	Distributions to stockholders:									
80	Cash and assets other than own stock	1,762,479	46,521	1,239,465	461,409	58,824	36,324	366,261	744,728	145,102
81	Corporation's own stock	165,486	2,485	191,283	85,724	14,067	12,827	58,830	99,981	42,641

Footnotes at end of table. See text for explanatory statements and for "Description of the Sample and Limitations of the Data."

ACTIVE CORPORATION RETURNS

Table 27.—BALANCE SHEETS AND INCOME STATEMENTS, BY MAJOR INDUSTRIAL GROUP—Continued

	Item	Major industrial group--Continued							
		Wholesale and retail trade--Continued							
		Retail trade--Continued							
		General merchandise	Apparel and accessories	Furniture, home furnishings, and equipment	Automotive dealers and gasoline service stations	Eating and drinking places	Building materials, hardware, and farm equipment	Other retail stores	Wholesale and retail trade not allocable
		(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)
1	Number of returns, total	14,979	27,379	22,370	38,128	34,498	25,475	51,115	11,292
2	Form 1120-S	1,416	3,494	3,360	4,765	3,854	3,409	7,209	1,161
		(Thousand dollars)							
3	Total assets	13,985,498	4,144,800	3,401,953	7,584,581	2,376,424	4,330,998	5,575,673	2,685,607
4	Cash	1,289,242	413,171	237,831	584,080	270,970	308,459	534,281	262,378
5	Notes and accounts receivable	3,877,337	988,292	1,491,364	1,677,031	235,513	1,328,976	1,363,187	795,954
6	Less: Reserve for bad debts	257,481	25,122	45,529	49,376	1,299	35,679	35,740	20,660
7	Inventories, total	3,969,963	1,633,374	1,015,412	3,214,415	162,948	1,570,631	1,908,531	779,269
8	Last-in, first-out	178,278	46,533	24,732	70,886	2,733	31,740	33,793	14,930
9	Other than last-in, first-out	1,558,846	840,492	522,075	1,831,520	92,263	801,986	1,037,060	422,507
10	Not stated	2,232,839	746,349	468,605	1,312,009	67,952	736,905	837,678	341,832
	Investments, Government obligations:								
11	States and possessions	7,507	4,390	923	1,331	1,623	1,923	1,627	14,027
12	United States obligations	113,743	46,571	11,620	30,709	6,656	23,169	24,914	19,016
13	Not stated	5,287	5,021	6,487	6,077	2,357	4,499	3,915	3,739
14	Other current assets, including short-term marketable investments.	250,103	67,141	40,575	135,404	69,096	44,913	101,261	39,983
15	Loans to stockholders	6,973	16,069	10,743	22,018	12,306	13,116	15,624	6,816
16	Mortgage and real estate loans	25,973	7,465	9,687	13,084	8,816	54,468	15,353	8,524
17	Other investments	1,337,994	327,491	192,045	305,709	158,437	242,790	321,809	240,375
18	Depreciable assets	4,923,261	1,108,181	577,938	1,980,634	2,004,038	1,149,370	1,926,553	762,497
19	Less: Accumulated amortization and depreciation	2,156,530	599,248	286,966	918,079	868,399	590,377	945,651	355,548
20	Depletable assets	2,227	6,227	780	6,837	1,623	6,433	4,954	4,084
21	Less: Accumulated depletion	1,657	2,188	228	2,922	827	2,655	1,887	1,069
22	Land	367,529	37,168	49,180	313,047	106,937	131,288	101,257	65,553
23	Intangible assets	4,656	3,328	3,045	6,422	14,207	2,601	14,964	3,638
24	Less: Accumulated amortization	989	1,987	937	2,470	4,232	941	4,519	456
25	Other assets	220,360	109,456	87,983	260,630	195,654	78,014	225,240	57,487
26	Total liabilities	13,985,498	4,144,800	3,401,953	7,584,581	2,376,424	4,330,998	5,575,673	2,685,607
27	Accounts payable	1,576,850	848,292	595,672	833,353	359,951	668,749	1,113,136	464,386
28	Deposits and withdrawable shares	1,072	2,905	5,404	24,809	1,421	6,964	10,430	1,910
29	Bonds, notes, mortgages payable maturing in less than one year	506,404	310,603	389,827	1,850,653	207,940	451,855	425,924	210,761
30	Other current liabilities	885,640	229,573	147,267	388,552	170,854	164,095	337,871	177,284
31	Loans from stockholders	49,359	52,072	46,321	106,277	90,647	60,473	106,783	22,944
32	Bonds, notes, mortgages payable maturing in one year or more	1,861,330	382,029	318,905	865,877	507,057	472,965	603,472	315,849
33	Other liabilities	789,838	102,845	267,842	192,776	81,449	78,426	226,313	145,274
34	Capital stock, preferred	321,946	127,277	46,630	95,660	23,240	56,136	88,496	42,213
35	Capital stock, common	1,951,588	797,458	742,484	1,404,894	534,161	1,071,773	1,224,865	472,660
36	Paid-in or capital surplus	679,941	210,688	103,091	145,629	96,960	126,072	205,566	190,089
37	Surplus reserves	105,243	19,538	50,890	40,179	4,115	24,571	45,363	36,967
38	Earned surplus and undivided profits	5,256,287	1,061,520	687,620	1,635,922	298,629	1,148,919	1,187,454	605,270
39	Total compiled receipts	26,526,601	8,965,212	5,973,399	29,729,375	6,090,683	7,967,973	13,338,958	5,895,488
40	Business receipts	25,895,143	8,735,887	5,699,998	29,263,798	5,978,462	7,805,584	13,043,791	5,774,142
	Interest on Government obligations (less amortizable bond premium):								
41	Wholly taxable	3,621	1,202	1,479	947	219	607	507	582
42	Subject to surtax only	5	1	1	19	-	23	3	29
43	Wholly tax-exempt	276	811	40	134	65	92	165	502
44	Other interest	66,844	11,481	19,661	37,471	2,310	19,782	34,501	9,679
45	Rents	123,102	40,440	13,943	46,611	21,109	19,980	37,110	22,716
46	Royalties	784	695	18	448	651	853	1,002	529
47	Net short-term capital gain reduced by net long-term capital loss.	697	412	130	853	370	163	1,144	199
48	Net long-term capital gain reduced by net short-term capital loss.	38,405	9,239	4,688	22,316	11,704	15,664	18,051	16,689
49	Net gain, sales other than capital assets	705	219	917	3,707	1,351	1,998	1,457	624
50	Dividends, domestic corporations	26,017	10,414	1,389	1,999	4,066	3,152	5,900	4,551
51	Dividends, foreign corporations	35,398	24	27	17	90	11	530	216
52	Other receipts	335,604	154,387	231,108	351,055	70,286	100,064	194,797	65,030
53	Total compiled deductions	25,740,770	8,828,902	5,934,021	29,535,118	6,009,603	7,857,102	13,064,346	5,769,729
54	Cost of sales and operations	16,767,243	5,713,936	3,784,858	24,978,682	3,014,327	5,963,166	9,084,928	4,386,085
55	Compensation of officers	185,666	239,975	256,211	491,133	251,880	284,125	524,783	140,491
56	Rent paid on business property	654,329	470,561	167,530	273,668	293,969	85,209	344,534	75,589
57	Repairs	96,097	27,623	18,051	54,929	67,101	25,541	46,729	21,440
58	Bad debts	100,372	22,718	46,312	53,613	4,917	43,138	45,520	19,392
59	Interest paid	124,764	34,461	39,915	153,763	32,581	49,643	67,365	27,232
60	Taxes paid	470,407	136,868	88,127	247,624	177,482	116,636	203,925	97,758
61	Contributions or gifts	16,427	3,528	1,823	4,260	1,399	2,401	4,888	1,651
62	Amortization	1,967	2,036	1,262	3,868	2,571	697	3,557	890
63	Depreciation	354,341	89,418	50,204	166,793	172,383	88,624	167,031	66,589
64	Depletion	280	353	219	547	224	1,013	699	836
65	Advertising	642,325	199,829	177,182	242,206	58,707	67,451	166,616	68,017
66	Amounts contributed under pension plans	108,595	10,880	4,508	10,919	7,297	7,909	15,637	8,132
67	Amounts contributed under other employee benefit plans	17,691	10,869	5,635	32,163	18,932	8,554	14,824	6,722
68	Net loss, sales other than capital assets	1,551	3,576	2,632	2,306	2,428	1,643	1,959	1,737
69	Other deductions	6,198,715	1,862,271	1,289,552	2,818,644	1,903,405	1,111,352	2,371,351	847,168
70	Compiled net profit (less net loss) (39 less 53)	785,831	136,310	39,378	194,257	81,080	110,871	274,612	125,759
71	Net income (less deficit), total (70 less 43)	785,555	135,499	39,338	194,123	81,015	110,779	274,447	125,257
	Returns other than Form 1120-S:								
72	Net income (less deficit) (71 less 79)	776,994	127,654	36,490	176,553	74,559	93,331	241,374	113,610
73	Statutory special deductions, total	35,388	17,850	12,929	31,583	20,244	10,231	26,930	11,013
74	Net operating loss carryforward	13,809	9,260	11,868	30,090	16,865	7,878	22,592	7,209
75	Dividends received deduction	21,323	8,590	1,061	1,493	3,379	2,353	4,155	3,804
76	Income subject to tax	813,772	196,466	104,318	277,710	131,227	155,406	312,610	141,813
77	Income tax	396,214	76,578	38,635	108,170	50,522	56,659	122,110	59,901
78	Total compiled net profit less income tax on returns other than Form 1120-S (70 less 77).	389,617	59,732	743	86,087	30,558	54,212	152,502	65,858
79	Form 1120-S, net income (less deficit) (71 less 72)	8,561	7,845	2,848	17,570	6,456	17,448	33,073	11,647
	Distributions to stockholders:								
80	Cash and assets other than own stock	386,440	38,222	18,126	34,848	34,248	31,118	56,624	33,328
81	Corporation's own stock	12,683	7,489	5,662	9,667	7,148	3,557	11,134	5,578

Footnotes at end of table. See text for explanatory statements and for "Description of the Sample and Limitations of the Data."

ACTIVE CORPORATION RETURNS

Table 27.—BALANCE SHEETS AND INCOME STATEMENTS, BY MAJOR INDUSTRIAL GROUP—Continued

	Item	Major industrial group--Continued								
		Finance, insurance, and real estate								
		Total finance, insurance, and real estate	Banking	Credit agencies other than banks	Holding and other investment companies	Security and commodity brokers, dealers, exchanges, and services	Insurance carriers	Insurance agents, brokers, and service	Real estate, except lessors of real property other than buildings	Lessors of real property, except buildings
		(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)
1	Number of returns, total	340,210	14,901	48,866	12,638	3,854	4,019	21,060	227,984	6,888
2	Form 1120-S	12,135	127	976	166	227	(1)	3,140	7,293	175
		(Thousand dollars)								
3	Total assets	699,887,834	320,897,142	123,063,637	28,336,254	5,713,902	162,831,750	2,517,848	53,476,384	3,050,917
4	Cash	68,379,755	55,418,600	5,545,588	672,598	343,973	3,418,823	435,434	2,406,632	138,107
5	Notes and accounts receivable	167,543,957	122,297,863	35,696,210	750,064	1,653,095	845,728	1,007,695	5,147,701	145,601
6	Less: Reserve for bad debts	3,742,712	2,185,521	1,421,112	10,483	4,949	14,558	9,869	94,446	1,774
7	Inventories, total	176,352	43	37,879	6,716	4	11,827	1,982	105,971	11,930
8	Last-in, first-out	3,260	-	54	-	-	-	137	1,746	1,323
9	Other than last-in, first-out	84,299	43	23,580	2,185	-	5,490	483	47,089	5,429
10	Not stated	88,793	-	14,245	4,531	4	6,337	1,362	57,136	5,178
	Investments, Government obligations:									
11	States and possessions	32,863,584	19,292,393	187,142	265,639	72,524	12,871,156	17,315	142,215	15,200
12	United States obligations	91,901,198	71,954,413	5,309,582	1,125,484	1,167,132	11,872,099	39,471	359,044	73,973
13	Not stated	1,192,195	645,390	322,159	70,815	17,827	65,019	6,264	63,929	792
14	Other current assets, including short-term marketable investments.	2,551,716	475,241	399,711	511,260	228,340	60,229	52,393	796,764	27,778
15	Loans to stockholders	461,839	27,140	225,577	27,589	3,294	1,919	13,581	161,038	1,701
16	Mortgage and real estate loans	141,572,318	34,474,623	61,068,414	252,481	21,865	44,495,604	18,057	1,223,174	18,100
17	Other investments	133,621,711	11,641,153	12,822,796	23,126,550	1,915,864	76,791,219	511,484	6,539,618	273,027
18	Depreciable assets	45,251,464	4,066,510	1,972,313	460,952	106,099	1,970,645	258,841	34,632,408	1,783,696
19	Less: Accumulated amortization and depreciation	11,569,422	673,749	430,988	154,428	51,698	59,618	105,509	9,772,149	321,283
20	Depletable assets	1,875,041	4,497	70,745	1,085,707	6,123	2,134	644	84,703	620,488
21	Less: Accumulated depletion	486,194	780	16,089	230,148	375	24	208	23,162	215,408
22	Land	11,287,716	265,049	502,635	124,948	31,550	28,235	36,460	9,903,860	394,979
23	Intangible assets	214,209	1,531	35,014	45,226	2,031	2,122	10,477	111,566	6,242
24	Less: Accumulated amortization	77,652	498	8,441	33,505	613	503	3,028	27,147	3,917
25	Other assets	16,870,759	3,193,244	744,502	238,789	201,816	10,469,694	226,364	1,714,665	81,685
26	Total liabilities	699,887,834	320,897,142	123,063,637	28,336,254	5,713,902	162,831,750	2,517,848	53,476,384	3,050,917
27	Accounts payable	12,373,670	2,619,102	2,952,430	325,653	2,264,817	448,185	991,530	2,677,933	94,020
28	Deposits and withdrawable shares	352,818,424	282,890,513	69,758,966	20,597	18,171	7,185	1,759	118,778	2,455
29	Bonds, notes, mortgages payable maturing in less than one year	20,965,046	932,794	12,449,480	383,020	1,083,639	53,361	135,437	5,811,681	115,634
30	Other current liabilities	4,496,220	1,004,066	1,146,572	274,397	347,833	201,479	123,735	1,339,335	58,803
31	Loans from stockholders	2,541,956	13,468	1,263,965	38,167	11,075	19	12,197	1,184,035	19,030
32	Bonds, notes, mortgages payable maturing in one year or more	46,794,899	467,220	16,984,032	1,858,401	775,610	432,018	173,537	24,870,375	1,233,706
33	Other liabilities	151,913,364	5,594,201	4,832,639	1,736,289	366,549	136,956,258	105,137	2,236,355	85,936
34	Capital stock, preferred	2,150,578	32,350	760,270	476,537	50,104	110,327	18,017	606,261	96,712
35	Capital stock, common	24,734,555	6,377,864	3,471,165	4,324,518	240,102	2,417,300	328,883	6,751,863	822,860
36	Paid-in or capital surplus	28,614,826	8,770,069	1,768,332	14,165,339	139,080	645,014	124,301	2,707,882	294,809
37	Surplus reserves	12,718,919	2,369,499	4,217,822	1,522,894	13,946	4,131,270	56,401	354,403	52,684
38	Earned surplus and undivided profits	39,765,377	9,825,996	3,457,964	3,210,442	402,976	17,429,334	446,914	4,817,483	174,268
39	Total compiled receipts	75,584,053	13,835,355	8,951,159	2,656,710	1,078,534	37,306,765	1,854,260	9,524,675	376,595
40	Business receipts	43,215,510	1,870,806	2,492,725	213,255	358,253	30,272,349	1,743,012	6,203,142	61,968
	Interest on Government obligations (less amortizable bond premium):									
41	Wholly taxable	2,615,093	2,019,151	188,498	37,451	18,243	337,144	1,297	11,220	2,089
42	Subject to surtax only	45,365	38,214	3,685	1,170	25	1,610	32	160	469
43	Wholly tax-exempt	1,069,007	574,355	10,355	17,195	6,506	420,160	733	39,058	645
44	Other interest	19,255,104	8,408,428	5,700,043	143,268	49,038	4,720,738	9,173	220,011	4,405
45	Rents	2,059,867	182,800	76,293	21,677	3,154	428,858	11,915	1,234,536	100,634
46	Royalties	321,769	3,081	1,757	154,694	326	11,729	69	6,685	143,428
47	Net short-term capital gain reduced by net long-term capital loss.	48,551	10,318	7,225	12,349	3,521	5,872	351	8,784	131
48	Net long-term capital gain reduced by net short-term capital loss.	2,230,887	527,826	126,328	956,582	30,746	178,088	31,632	338,015	41,670
49	Net gain, sales other than capital assets	1,663,068	10,783	23,196	1,380	547,323	9,715	11,055	1,059,029	587
50	Dividends, domestic corporations	1,706,753	74,720	78,657	956,166	11,280	488,587	13,234	80,230	3,879
51	Dividends, foreign corporations	83,011	2,269	10,219	63,657	1,086	3,414	1,427	797	142
52	Other receipts	1,270,068	112,604	232,178	77,866	49,033	428,501	30,330	323,008	16,548
53	Total compiled deductions	65,532,937	10,335,075	8,054,769	677,558	873,615	35,058,199	1,710,026	8,538,729	284,966
54	Cost of sales and operations	18,057,618	11,347	150,147	36,733	3,295	17,355,850	306,237	183,366	10,643
55	Compensation of officers	2,558,126	977,645	352,406	37,296	141,075	174,417	310,162	555,835	9,290
56	Rent paid on business property	991,081	197,239	104,923	9,043	28,608	219,519	56,612	363,945	11,192
57	Repairs	374,315	64,214	19,839	1,943	1,598	2,630	3,561	276,886	3,644
58	Bad debts	1,645,308	555,183	1,020,027	9,567	1,726	12,811	12,278	32,242	1,474
59	Interest paid	9,017,246	3,482,345	3,899,444	64,172	68,495	56,747	12,443	1,393,798	39,802
60	Taxes paid	2,700,119	454,413	179,161	30,166	31,233	767,864	35,325	1,165,557	36,400
61	Contributions or gifts	83,749	44,526	5,850	3,871	2,040	12,538	2,321	11,861	742
62	Amortization	29,137	1,877	5,372	910	651	352	1,119	16,685	2,171
63	Depreciation	2,140,516	303,148	108,882	24,788	9,073	198,361	31,758	1,432,139	32,367
64	Depletion	234,663	1,000	565	155,700	141	7,834	171	4,127	65,125
65	Advertising	646,347	194,225	164,546	4,090	17,882	84,872	21,692	156,827	2,213
66	Amounts contributed under pension plans	459,469	240,794	45,756	3,499	22,537	112,937	16,883	16,552	511
67	Amounts contributed under other employee benefit plans	246,970	54,957	13,611	843	3,582	152,271	7,271	14,231	204
68	Net loss, sales other than capital assets	174,546	111,304	7,309	6,911	2,311	1,162	409	43,424	1,716
69	Other deductions	26,173,727	3,640,858	1,976,931	288,026	539,368	15,898,034	891,784	2,871,254	67,472
70	Compiled net profit (less net loss) (39 less 53)	10,051,116	3,500,280	896,390	1,979,152	204,919	2,248,566	144,234	985,946	91,629
71	Net income (less deficit), total (70 less 43)	8,982,109	2,925,925	886,035	1,961,957	198,413	1,828,406	143,501	946,888	90,984
	Returns other than Form 1120-S:									
72	Net income (less deficit) (71 less 79)	8,900,564	2,925,741	860,851	1,959,978	197,972	1,826,755	120,289	921,184	87,794
73	Statutory special deductions, total	1,261,720	97,545	107,109	404,891	14,388	420,507	16,687	193,457	7,136
74	Net operating loss carryforward	348,207	35,292	41,918	11,308	5,189	116,760	5,841	127,997	3,902
75	Dividends received deduction	913,233	62,252	65,130	393,410	9,162	303,737	10,847	65,461	3,234
76	Income subject to tax	8,874,657	2,860,041	881,034	278,639	206,784	3,146,874	140,919	1,256,323	104,043
77	Income tax	3,137,618	1,293,210	392,905	100,350	95,501	746,106	49,897	419,194	40,455
78	Total compiled net profit less income tax on returns other than Form 1120-S (70 less 77)	6,913,498	2,207,070	503,485	1,878,802	109,418	1,502,460	94,337	566,752	51,174
79	Form 1120-S, net income (less deficit) (71 less 72)	81,545	184	25,184	1,979	441	(1)	23,212	25,704	3,190
	Distributions to stockholders:									
80	Cash and assets other than own stock	3,617,719	885,439	415,788	1,493,171	28,489	404,814	38,173	291,309	60,536
81	Corporation's own stock	474,173	166,132	22,199	162,952	5,307	71,159	2,953	38,008	5,463

Footnotes at end of table. See text for explanatory statements and for "Description of the Sample and Limitations of the Data."

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ACTIVE CORPORATION RETURNS

Table 27.—BALANCE SHEETS AND INCOME STATEMENTS, BY MAJOR INDUSTRIAL GROUP—Continued

	Item	Major industrial group--Continued								
		Services								Nature of business not allocable
		Total services	Hotels, rooming houses, camps, and other lodging places	Personal services	Business services	Automobile repair, services, and garages, and other repair services	Motion pictures	Amusement and recreation services, except motion pictures	Other services	
		(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)	(69)
1	Number of returns, total	137,955	13,007	23,772	38,700	20,384	7,159	16,913	18,020	8,065
2	Form 1120-S	14,954	1,582	3,261	3,436	2,434	479	2,004	1,758	379
		(Thousand dollars)								
3	Total assets	22,829,046	4,591,762	2,033,764	6,522,994	2,313,977	2,913,398	2,658,073	1,795,078	329,596
4	Cash	2,072,297	232,099	199,811	738,726	175,003	258,203	219,456	248,999	24,166
5	Notes and accounts receivable	4,057,377	349,277	351,304	1,937,826	348,050	512,880	143,922	414,118	85,880
6	Less: Reserve for bad debts	56,125	4,330	6,448	26,552	4,814	2,922	1,436	9,623	448
7	Inventories, total	1,094,621	58,316	118,678	203,879	139,579	457,972	33,858	82,339	12,808
8	Last-in, first-out	22,631	577	2,632	1,554	4,326	11,706	592	1,244	31
9	Other than last-in, first-out	337,207	22,017	62,190	86,600	74,137	29,541	16,337	46,385	3,406
10	Net stated	734,783	35,722	53,856	115,725	61,116	416,725	16,929	34,710	9,371
	Investments, Government obligations:									
11	States and possessions	76,181	7,227	2,937	43,242	933	2,671	6,308	12,863	161
12	United States obligations	255,889	14,037	13,249	91,826	10,698	51,334	35,463	39,282	841
13	Not stated	67,963	4,781	5,205	29,324	1,423	13,129	4,338	9,763	120
14	Other current assets, including short-term marketable investments.	485,312	72,103	47,424	150,215	47,529	64,248	59,784	44,009	27,219
15	Loans to stockholders	66,149	12,825	13,075	11,577	7,157	5,972	6,803	8,740	3,920
16	Mortgage and real estate loans	151,906	64,831	10,293	10,879	15,504	13,300	20,905	16,194	617
17	Other investments	2,696,693	404,784	154,576	1,186,502	84,005	583,190	128,428	155,208	73,979
18	Depreciable assets	15,783,608	4,145,466	1,728,910	3,137,908	2,059,747	1,469,702	2,352,848	889,027	46,457
19	Less: Accumulated amortization and depreciation	6,550,985	1,525,997	851,274	1,430,569	780,451	904,857	742,655	315,182	15,308
20	Depletable assets	41,541	2,804	6,088	9,750	7,571	9,968	4,913	447	2,020
21	Less: Accumulated depletion	10,653	592	1,835	1,637	3,245	1,677	1,614	53	-
22	Land	1,348,690	588,612	85,967	91,671	111,848	167,366	231,944	71,282	29,186
23	Intangible assets	339,538	16,796	9,838	35,291	5,989	236,311	27,505	7,808	856
24	Less: Accumulated amortization	189,532	2,388	2,822	7,377	1,141	163,740	10,170	1,894	290
25	Other assets	1,098,576	151,111	148,788	310,513	88,592	140,348	137,473	121,751	37,412
26	Total liabilities	22,829,046	4,591,762	2,033,764	6,522,994	2,313,977	2,913,398	2,658,073	1,795,078	329,596
27	Accounts payable	2,544,375	266,194	203,300	1,031,594	236,686	426,728	170,542	209,331	39,230
28	Deposits and withdrawable shares	35,477	4,813	3,389	12,431	5,465	2,175	3,520	3,684	565
29	Bonds, notes, mortgages payable maturing in less than one year	2,495,194	395,873	176,964	720,330	433,628	299,843	304,717	163,839	33,853
30	Other current liabilities	1,219,594	180,068	117,599	407,153	113,366	134,825	130,901	135,682	6,463
31	Loans from stockholders	534,065	111,455	48,287	182,268	57,653	24,065	64,868	45,469	8,763
32	Bonds, notes, mortgages payable maturing in one year or more	6,353,433	2,057,730	400,957	1,233,609	723,899	663,963	985,326	287,949	56,314
33	Other liabilities	1,112,075	157,331	67,711	369,059	71,185	191,329	104,247	151,213	19,177
34	Capital stock, preferred	324,080	78,012	33,442	77,694	14,145	34,320	48,070	38,397	8,819
35	Capital stock, common	3,399,316	685,137	448,939	826,450	280,444	319,068	536,274	303,004	128,744
36	Paid-in or capital surplus	1,521,905	383,816	65,262	428,448	82,003	256,578	175,581	130,217	48,873
37	Surplus reserves	235,237	22,667	13,672	122,024	9,254	24,361	15,257	28,002	6,613
38	Earned surplus and undivided profits	3,054,295	248,666	454,242	1,111,934	286,249	536,143	118,770	298,291	[4]27,817
39	Total compiled receipts	25,920,339	2,929,687	3,481,791	8,736,584	2,734,610	2,648,514	2,324,233	3,064,920	82,144
40	Business receipts	24,563,082	2,585,278	3,429,575	8,371,322	2,625,773	2,419,882	2,165,172	2,966,080	76,176
	Interest on Government obligations (less amortizable bond premium):									
41	Wholly taxable	8,984	1,004	465	2,868	265	2,233	948	1,201	67
42	Subject to surtax only	184	-	2	176	-	-	5	1	1
43	Wholly tax-exempt	3,370	262	120	1,215	25	701	442	605	134
44	Other interest	67,609	20,743	3,269	19,359	5,218	8,578	4,413	6,029	152
45	Rents	442,469	205,279	12,912	101,296	40,542	38,864	31,033	12,543	561
46	Royalties	64,921	653	762	35,957	23	17,976	2,958	6,592	566
47	Net short-term capital gain reduced by net long-term capital loss.	3,492	336	111	1,706	563	231	468	77	26
48	Net long-term capital gain reduced by net short-term capital loss.	212,374	44,522	11,650	34,739	30,617	64,636	16,853	9,357	1,124
49	Net gain, sales other than capital assets	10,342	1,213	435	2,744	3,492	289	1,910	259	46
50	Dividends, domestic corporations	36,806	5,516	2,299	18,987	863	5,893	1,060	2,188	151
51	Dividends, foreign corporations	53,112	496	16	34,935	1	17,452	84	128	-
52	Other receipts	453,594	64,385	20,175	111,280	27,228	71,779	98,887	59,860	3,140
53	Total compiled deductions	25,027,043	2,924,069	3,386,498	8,314,862	2,644,465	2,504,749	2,274,480	2,977,920	85,965
54	Cost of sales and operations	12,764,070	1,180,319	1,709,606	4,730,215	1,314,757	1,523,406	893,118	1,412,649	38,901
55	Compensation of officers	1,382,130	67,238	246,239	519,011	146,966	70,372	91,430	240,874	6,551
56	Rent paid on business property	964,180	178,195	123,196	174,539	151,186	85,766	159,491	91,807	1,611
57	Repairs	268,913	82,189	42,822	45,638	25,476	17,970	36,823	17,995	491
58	Bad debts	91,351	8,475	10,453	31,367	9,747	16,192	3,667	11,450	263
59	Interest paid	405,933	116,724	28,842	87,723	59,387	34,322	58,219	20,716	2,235
60	Taxes paid	743,243	159,133	105,071	153,025	79,310	57,583	110,845	78,276	2,606
61	Contributions or gifts	14,422	1,421	2,269	4,248	738	1,307	2,571	1,868	13
62	Amortization	68,988	1,659	2,639	5,457	826	52,204	4,879	1,324	247
63	Depreciation	1,530,190	246,855	160,531	397,988	356,816	102,035	199,623	66,342	3,491
64	Depletion	3,346	113	620	289	110	307	1,467	440	-
65	Advertising	447,895	62,040	50,277	100,392	22,822	100,284	58,844	53,236	1,145
66	Amounts contributed under pension plans	117,956	3,553	8,757	62,483	3,244	5,211	7,547	27,161	226
67	Amounts contributed under other employee benefit plans	72,213	9,592	14,419	22,731	6,650	5,027	3,879	9,915	96
68	Net loss, sales other than capital assets	25,401	8,866	2,265	6,330	2,824	2,145	1,618	1,353	789
69	Other deductions	6,126,812	797,697	878,492	1,973,426	463,606	430,618	640,459	942,514	27,300
70	Compiled net profit (less net loss) (39 less 53)	893,296	5,618	95,293	421,722	90,145	143,765	49,753	87,000	[2]3,821
71	Net income (less deficit), total (70 less 43)	889,926	5,356	95,173	420,507	90,120	143,064	49,311	86,395	[2]3,955
	Returns other than Form 1120-S:									
72	Net income (less deficit) (71 less 79)	856,374	16,377	77,520	408,396	76,006	141,951	61,020	75,104	[2]3,900
73	Statutory special deductions, total	126,217	18,974	10,553	39,145	10,741	16,864	17,148	12,792	1,741
74	Net operating loss carryforward	94,034	15,332	8,782	21,138	10,077	11,620	16,262	11,025	1,634
75	Dividends received deduction	29,357	3,642	1,771	15,980	664	4,667	886	1,747	107
76	Income subject to tax	1,254,140	95,078	108,499	480,405	103,588	196,990	138,945	130,635	4,454
77	Income tax	524,802	36,315	41,017	212,612	37,390	80,404	63,514	52,550	1,311
78	Total compiled net profit less income tax on returns other than Form 1120-S (70 less 77).	368,494	[3]30,697	53,276	209,110	52,755	63,361	[3]13,761	34,450	[3]5,132
79	Form 1120-S, net income (less deficit) (71 less 72)	33,552	[2]11,021	17,653	12,111	14,114	1,113	[2]11,709	11,291	[2]55
	Distributions to stockholders:									
80	Cash and assets other than own stock	233,045	22,881	27,559	78,783	21,458	29,754	29,353	23,257	8,119
81	Corporation's own stock	63,331	2,215	10,237	24,061	2,243	4,330	17,004	3,236	259

[1]Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals. [2]Loss or deficit. [3]Loss after tax.
[4]Negative amount.
NOTE: See text for explanatory statements and for "Description of the Sample and Limitations of the Data."

RETURNS WITH NET INCOME

Table 28.—BALANCE SHEETS AND INCOME STATEMENTS, BY MAJOR INDUSTRIAL GROUP

	Item	All industrial groups	Major industrial group						
			Agriculture, forestry, and fisheries	Mining					Construction
				Total mining	Metal mining	Bituminous coal and lignite mining	Crude petroleum and natural gas	Mining and quarrying of nonmetallic minerals, and anthracite mining	
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1	Number of returns with net income, total	715,589	10,560	6,695	190	956	3,479	2,070	46,654
2	Form 1120-S	67,817	1,934	693	(1)	182	336	165	6,313
		(Thousand dollars)							
3	Total assets	1,086,797,445	3,244,972	12,657,310	3,255,559	1,905,928	5,701,849	1,793,974	12,829,543
4	Cash	92,757,094	216,556	877,943	159,658	105,104	441,593	171,588	1,453,703
5	Notes and accounts receivable	239,724,846	435,791	1,851,476	310,590	290,155	935,314	315,417	4,544,650
6	Less: Reserve for bad debts	4,524,425	3,844	10,171	559	2,085	4,343	3,184	28,993
7	Inventories, total	81,103,444	368,065	785,850	287,957	72,924	281,537	143,432	1,726,648
8	Last-in, first-out	7,802,702	17,394	8,151	1,763	2,922	1,522	1,944	37,299
9	Other than last-in, first-out	35,289,255	134,912	339,170	184,597	38,447	63,493	52,633	917,098
10	Net stated	38,011,487	215,759	438,529	101,597	31,555	216,522	88,855	772,251
	Investments, Government obligations:								
11	States and possessions	32,875,748	7,107	71,631	5,484	12,070	46,550	7,527	35,653
12	United States obligations	99,666,136	56,180	685,898	303,820	122,892	196,135	63,051	196,398
13	Not stated	1,766,702	4,090	33,911	24,207	5,868	1,175	2,661	28,092
14	Other current assets, including short-term marketable investments.	11,360,250	58,403	175,732	80,398	31,623	38,392	25,319	721,158
15	Loans to stockholders	654,739	30,658	20,115	10,010	1,732	3,211	5,162	41,525
16	Mortgage and real estate loans	84,182,160	30,390	10,736	1,022	218	7,392	2,104	74,465
17	Other investments	169,683,114	341,451	1,839,550	511,213	221,894	859,148	247,295	1,025,201
18	Depreciable assets	378,096,911	2,007,647	9,353,553	2,041,962	1,477,242	4,506,366	1,327,983	4,160,011
19	Less: Accumulated amortization and depreciation	146,921,850	980,696	4,715,682	878,028	716,437	2,424,664	696,503	2,287,770
20	Depletable assets	10,282,695	32,025	2,503,312	594,790	340,237	1,424,968	143,317	68,854
21	Less: Accumulated depletion	4,576,071	8,701	1,294,104	298,966	125,648	809,989	59,501	15,663
22	Land	14,605,841	531,607	160,731	20,065	21,408	67,140	52,118	283,834
23	Intangible assets	2,462,472	1,957	154,211	45,188	1,309	55,179	52,535	4,821
24	Less: Accumulated amortization	1,557,133	628	67,892	11,521	430	22,082	33,859	2,712
25	Other assets	25,154,772	116,914	220,510	48,269	45,902	98,827	27,512	799,668
26	Total liabilities	1,086,797,445	3,244,972	12,657,310	3,255,559	1,905,928	5,701,849	1,793,974	12,829,543
27	Accounts payable	57,923,903	219,383	788,362	165,930	124,373	355,427	142,632	3,092,572
28	Deposits and withdrawable shares	282,571,369	6,716	4,475	-	-	4,337	138	36,009
29	Bonds, notes, mortgages payable maturing in less than one year	36,797,523	354,869	356,197	29,598	66,877	176,224	83,498	1,110,409
30	Other current liabilities	34,737,951	115,211	707,337	170,520	68,782	399,819	68,216	1,144,072
31	Loans from stockholders	3,105,817	39,854	94,804	75,664	1,977	9,583	7,580	111,768
32	Bonds, notes, mortgages payable maturing in one year or more	123,826,691	432,671	1,556,877	480,333	280,721	609,583	186,240	1,116,406
33	Other liabilities	159,509,641	113,697	345,921	57,063	24,804	177,605	86,449	1,141,364
34	Capital stock, preferred	15,163,569	42,305	266,723	50,127	74,298	116,899	25,399	122,024
35	Capital stock, common	108,361,924	912,151	1,784,076	480,354	213,811	797,332	292,579	1,543,288
36	Paid-in or capital surplus	65,065,679	120,823	1,473,881	408,376	301,450	688,685	75,370	419,384
37	Surplus reserves	14,532,648	29,848	133,916	26,246	40,300	39,808	27,562	64,751
38	Earned surplus and undivided profits	186,100,730	857,444	5,144,741	1,311,348	708,535	2,326,547	798,311	2,927,496
39	Total compiled receipts	750,598,885	3,976,505	9,607,161	1,903,562	1,591,329	4,565,122	1,547,148	28,068,802
40	Business receipts	709,250,561	3,768,956	9,159,206	1,815,874	1,527,323	4,330,804	1,485,205	27,552,274
	Interest on Government obligations (less amortizable bond premium):								
41	Wholly taxable	2,763,417	1,460	19,093	8,338	3,112	5,216	2,427	5,464
42	Subject to surtax only	41,611	25	17	-	-	6	11	140
43	Wholly tax-exempt	1,077,649	696	1,890	359	522	756	253	1,893
44	Other interest	16,582,000	11,854	26,945	6,423	3,568	12,510	4,444	30,170
45	Rents	3,539,912	23,360	26,326	3,520	3,572	14,348	4,886	94,807
46	Royalties	965,022	30,535	68,044	4,710	2,510	58,227	2,597	2,631
47	Net short-term capital gain reduced by net long-term capital loss.	75,779	1,015	1,804	74	40	1,628	62	1,223
48	Net long-term capital gain reduced by net short-term capital loss.	4,078,776	63,496	91,155	8,947	27,649	40,715	13,844	70,393
49	Net gain, sales other than capital assets	1,434,507	2,416	5,519	174	185	5,060	100	8,075
50	Dividends, domestic corporations	3,156,520	7,644	89,373	41,740	11,504	21,400	14,729	17,740
51	Dividends, foreign corporations	1,500,067	3,120	9,684	2,529	14	6,760	381	6,628
52	Other receipts	6,133,064	61,928	108,105	10,874	11,330	67,692	18,209	277,364
53	Total compiled deductions	697,119,905	3,726,766	8,254,115	1,531,663	1,504,713	3,795,430	1,422,309	27,088,505
54	Cost of sales and operations	500,062,940	2,643,549	5,198,506	989,864	1,040,253	2,292,229	876,160	22,848,421
55	Compensation of officers	12,185,044	90,388	111,623	5,992	15,701	49,586	40,344	896,460
56	Rent paid on business property	7,435,584	60,251	53,250	2,116	8,692	33,162	9,280	134,282
57	Repairs	6,253,340	54,321	142,960	30,916	42,380	27,447	42,217	124,051
58	Bad debts	1,968,721	5,546	16,021	1,347	1,451	4,575	8,648	37,063
59	Interest paid	10,845,928	39,815	91,521	21,397	16,039	38,761	15,324	114,780
60	Taxes paid	19,384,082	77,954	244,027	64,807	39,548	97,743	41,929	394,526
61	Contributions or gifts	505,409	2,542	6,579	2,115	803	2,007	1,654	12,174
62	Amortization	721,469	899	11,439	8,482	681	1,483	793	3,338
63	Depreciation	19,769,298	146,134	545,529	89,786	91,535	258,060	106,148	459,489
64	Depletion	3,118,091	11,106	766,837	162,665	50,519	497,435	56,218	7,381
65	Advertising	8,218,276	14,868	19,451	911	1,532	12,006	5,002	55,625
66	Amounts contributed under pension plans	4,405,707	6,081	59,563	14,479	9,784	26,445	8,855	70,757
67	Amounts contributed under other employee benefit plans	2,616,306	5,502	82,448	9,342	58,054	8,528	6,524	99,521
68	Net loss, sales other than capital assets	213,744	853	6,158	429	1,642	2,931	3,508	2,931
69	Other deductions	99,415,966	566,957	898,203	127,015	126,099	442,455	202,634	1,827,706
70	Compiled net profit (39 less 53)	53,478,980	249,739	1,353,046	371,899	86,616	769,692	124,839	980,297
71	Net income, total (70 less 43)	52,401,331	249,043	1,351,156	371,540	86,094	768,936	124,586	978,404
	Returns other than Form 1120-S:								
72	Net income (71 less 79)	51,496,954	215,107	1,334,108	369,551	83,620	760,884	120,053	902,409
73	Statutory special deductions, total	3,887,878	34,021	260,791	122,192	21,283	98,389	18,927	105,328
74	Net operating loss carryforward	1,496,729	26,458	142,755	55,538	11,515	70,097	5,605	89,059
75	Dividends received deduction	2,147,267	6,189	75,537	35,480	9,756	17,867	12,434	14,849
76	Income subject to tax	47,937,691	184,115	1,076,086	247,454	62,933	664,229	101,470	797,819
77	Income tax	22,188,057	70,639	533,795	126,944	25,521	336,040	45,290	328,508
78	Total compiled net profit less income tax on returns other than Form 1120-S (70 less 77).	31,290,923	179,100	819,251	244,955	61,095	433,652	79,549	651,785
79	Form 1120-S, net income (71 less 72)	904,377	33,936	17,048	(1)	2,474	8,052	4,533	75,995
	Distributions to stockholders:								
80	Cash and assets other than own stock	17,353,730	50,093	853,521	182,344	50,269	569,508	51,637	100,042
81	Corporation's own stock	2,092,000	5,256	35,126	7,501	11,429	6,414	4,030	24,001

Footnotes at end of table. See text for explanatory statements and for "Description of the Sample and Limitations of the Data."

RETURNS WITH NET INCOME

Table 28.—BALANCE SHEETS AND INCOME STATEMENTS, BY MAJOR INDUSTRIAL GROUP—Continued

	Item	Major industrial group—Continued								
		Manufacturing								
		Total manufacturing	Beverage industries	Food and kindred products	Tobacco manufactures	Textile mill products	Apparel and other finished products made from fabrics and similar materials	Lumber and wood products, except furniture	Furniture and fixtures	Paper and allied products
		(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
1	Number of returns with net income, total	110,494	2,588	10,433	92	4,224	10,768	4,798	3,507	2,423
2	Form 1120-S	10,775	286	877	-	402	1,724	525	379	201
		(Thousand dollars)								
3	Total assets	248,158,015	5,524,539	17,436,898	3,716,679	7,893,988	4,202,854	4,319,622	2,017,505	10,179,387
4	Cash	14,596,250	411,223	1,286,854	115,891	507,644	402,506	286,689	190,649	491,849
5	Notes and accounts receivable	43,962,499	876,420	3,245,879	275,064	1,662,252	1,416,615	688,417	532,172	1,181,102
6	Less: Reserve for bad debts	945,375	11,080	69,930	4,263	22,410	24,135	12,992	10,201	25,654
7	Inventories, total	51,067,582	1,361,875	4,239,007	2,782,610	2,337,491	1,463,877	855,959	570,706	1,389,654
8	Last-in, first-out	6,865,327	340,688	432,633	1,008,752	342,602	44,682	52,269	30,917	116,913
9	Other than last-in, first-out	21,291,773	543,817	1,790,946	501,807	974,117	775,036	260,599	307,683	628,873
10	Not stated	22,910,482	477,370	2,015,428	1,272,051	1,020,772	644,159	543,091	232,106	643,868
	Investments, Government obligations:									
11	States and possessions	1,142,057	17,863	81,944	1,225	29,615	8,003	9,142	12,259	26,179
12	United States obligations	10,311,113	197,407	386,453	6,983	122,549	30,256	86,572	54,792	250,105
13	Not stated	680,450	2,323	11,861	-	24,818	2,893	1,968	10,132	49,404
14	Other current assets, including short-term marketable investments.	4,137,248	70,675	454,533	14,185	77,568	56,686	47,963	24,962	143,869
15	Loans to stockholders	109,203	6,749	12,787	123	4,518	12,246	2,444	2,427	2,643
16	Mortgage and real estate loans	157,261	1,320	26,320	-	23,624	2,554	3,305	2,651	9,487
17	Other investments	30,875,251	509,134	1,528,809	122,387	616,128	312,643	398,848	119,441	1,324,691
18	Depreciable assets	161,590,349	3,158,507	10,540,022	662,358	4,830,904	857,107	2,380,817	830,511	8,418,546
19	Less: Accumulated amortization and depreciation	82,133,488	1,436,507	5,012,706	292,426	2,474,002	445,026	1,206,416	394,693	3,777,669
20	Depletable assets	6,592,524	15,274	11,097	-	722	184	544,333	13,132	506,806
21	Less: Accumulated depletion	2,917,333	1,123	2,369	-	351	31	46,542	5,240	98,317
22	Land	3,518,290	101,727	352,306	15,694	50,488	21,569	185,868	28,264	113,910
23	Intangible assets	1,825,469	22,799	13,805	1,624	5,373	5,054	938	1,022	10,391
24	Less: Accumulated amortization	1,282,500	7,322	4,394	1,402	1,861	748	223	220	1,928
25	Other assets	4,871,165	227,284	334,620	16,626	98,918	80,601	92,533	34,739	164,319
26	Total liabilities	248,158,015	5,524,539	17,436,898	3,716,679	7,893,988	4,202,854	4,319,622	2,017,505	10,179,387
27	Accounts payable	23,341,680	545,008	1,879,655	100,607	746,424	964,102	294,075	245,194	617,437
28	Deposits and withdrawable shares	44,736	6,364	5,700	660	1,132	220	4,379	512	1,651
29	Bonds, notes, mortgages payable maturing in less than one year	7,578,383	199,891	1,069,440	523,756	374,266	357,424	217,077	104,002	237,739
30	Other current liabilities	16,307,511	310,706	1,150,274	277,813	454,070	360,572	200,438	153,043	530,066
31	Loans from stockholders	550,483	33,701	68,882	5,365	15,056	31,547	17,368	12,925	13,965
32	Bonds, notes, mortgages payable maturing in one year or more	29,481,890	823,127	1,715,859	507,904	806,258	252,819	580,602	139,780	1,603,463
33	Other liabilities	6,695,178	117,103	481,353	8,680	126,151	89,579	75,475	52,465	209,553
34	Capital stock, preferred	5,522,064	164,195	530,707	174,261	198,060	96,244	53,480	39,842	253,970
35	Capital stock, common	41,222,465	721,990	3,096,362	662,678	1,291,916	679,988	853,225	346,190	1,725,520
36	Paid-in or capital surplus	23,656,708	333,856	825,551	169,089	406,536	143,761	451,361	76,301	1,196,867
37	Surplus reserves	3,635,674	117,470	224,314	108,650	61,102	14,539	31,371	14,775	67,482
38	Earned surplus and undivided profits	90,121,243	2,151,128	6,388,801	1,177,216	3,413,017	1,212,059	1,540,771	832,476	3,721,674
39	Total compiled receipts	336,831,731	8,494,886	46,995,935	5,099,617	12,191,837	10,888,744	5,568,799	3,976,172	11,567,008
40	Business receipts	329,783,972	8,391,225	46,579,275	5,083,237	12,038,797	10,814,652	5,333,389	3,933,445	11,316,794
	Interest on Government obligations (less amortizable bond premium):									
41	Wholly taxable	283,029	5,062	9,652	554	4,148	750	2,978	1,259	5,868
42	Subject to surtax only	890	7	17	-	27	12	10	-	6
43	Wholly tax-exempt	37,042	929	3,610	52	937	549	788	388	1,053
44	Other interest	588,125	8,638	43,299	3,379	18,369	4,889	7,537	3,098	18,828
45	Rents	639,939	12,273	35,421	460	16,842	5,376	12,697	2,004	11,816
46	Royalties	535,264	7,042	14,081	3,700	6,429	10,163	3,357	707	8,300
47	Net short-term capital gain reduced by net long-term capital loss.	15,841	112	1,350	19	58	363	235	136	387
48	Net long-term capital gain reduced by net short-term capital loss.	1,000,482	10,170	76,618	1,329	25,187	4,799	163,618	7,114	113,905
49	Net gain, sales other than capital assets	23,219	285	1,399	42	111	39	899	1,239	748
50	Dividends, domestic corporations	1,089,853	10,181	16,134	1,280	10,128	2,898	5,426	1,151	16,192
51	Dividends, foreign corporations	1,196,897	9,185	62,354	516	4,415	1,067	330	991	27,991
52	Other receipts	1,637,178	39,777	152,725	5,050	66,389	43,187	37,535	24,640	45,120
53	Total compiled deductions	312,245,557	7,966,881	45,063,044	4,471,412	11,579,209	10,485,971	5,277,720	3,744,252	10,562,538
54	Cost of sales and operations	231,716,733	4,749,636	36,859,284	2,878,152	9,597,706	8,458,320	4,022,282	2,832,726	7,689,435
55	Compensation of officers	3,795,418	76,847	340,262	11,262	154,303	273,408	108,020	105,626	120,614
56	Rent paid on business property	2,168,210	32,612	205,107	4,794	70,461	98,102	31,433	36,462	70,244
57	Repairs	4,661,525	59,457	358,378	12,217	110,954	17,520	41,901	21,165	254,372
58	Bad debts	410,396	4,425	53,630	2,273	11,177	13,016	9,128	8,966	11,504
59	Interest paid	1,809,593	46,342	154,542	29,565	74,637	44,944	43,477	15,065	83,694
60	Taxes paid	9,666,305	1,315,777	566,973	998,990	215,197	177,989	119,560	76,973	241,497
61	Contributions or gifts	269,339	6,297	21,452	3,045	10,202	7,541	2,566	4,019	10,646
62	Amortization	258,655	1,693	2,069	126	3,593	365	1,827	413	5,836
63	Depreciation	9,451,646	208,476	687,308	39,729	313,219	69,557	155,657	57,275	477,617
64	Depletion	2,121,179	1,552	5,198	-	386	65	176,600	213	29,130
65	Advertising	4,841,901	425,580	981,771	262,344	79,054	96,244	24,673	47,276	100,544
66	Amounts contributed under pension plans	2,633,336	35,081	176,354	37,905	40,969	29,752	17,714	17,841	81,886
67	Amounts contributed under other employee benefit plans	1,553,811	21,974	125,729	7,968	26,328	62,344	11,127	18,044	42,118
68	Net loss, sales other than capital assets	67,808	3,979	11,388	222	12,494	817	1,064	903	834
69	Other deductions	36,819,702	977,153	4,513,899	182,820	858,529	1,135,987	510,691	501,285	1,342,467
70	Compiled net profit (39 less 53)	24,586,174	528,005	1,932,891	628,205	612,628	402,773	291,079	231,920	1,004,470
71	Net income, total (70 less 43)	24,549,132	527,076	1,929,281	628,153	611,691	402,224	290,291	231,532	1,003,417
	Returns other than Form 1120-S:									
72	Net income (71 less 79)	24,347,913	515,473	1,907,495	628,153	605,023	377,220	279,556	227,253	998,355
73	Statutory special deductions, total	1,517,105	18,239	47,771	3,155	34,538	21,834	19,600	9,574	28,060
74	Net operating loss carryforward	443,310	9,253	32,576	2,075	25,994	19,448	15,444	8,607	14,282
75	Dividends received deduction	923,937	8,603	13,444	1,080	8,544	2,386	4,156	967	13,725
76	Income subject to tax	22,851,140	497,752	1,861,379	624,991	570,833	355,419	265,800	217,644	970,645
77	Income tax	11,403,317	253,436	922,637	324,492	281,721	163,484	90,724	104,291	467,677
78	Total compiled net profit less income tax on returns other than Form 1120-S (70 less 77).	13,182,857	277,479	1,010,254	303,713	330,907	239,289	200,355	127,629	536,793
79	Form 1120-S, net income (71 less 72)	201,219	11,603	21,786	-	6,668	25,004	10,735	4,279	5,062
	Distributions to stockholders:									
80	Cash and assets other than own stock	8,247,724	145,895	436,440	172,120	130,847	53,899	92,776	32,244	305,398
81	Corporation's own stock	1,[illegible]	13,152	74,708	264	11,387	20,437	18,900	7,188	135,241

Footnotes at end of table. See text for explanatory statements and for "Description of the Sample and Limitations of the Data."

RETURNS WITH NET INCOME

Table 28.—BALANCE SHEETS AND INCOME STATEMENTS, BY MAJOR INDUSTRIAL GROUP—Continued

	Item	Major industrial group—Continued								
		Manufacturing—Continued								
		Printing, publishing, and allied industries	Chemicals and allied products	Petroleum refining and related industries	Rubber and miscellaneous plastics products	Leather and leather products	Stone, clay, and glass products	Primary metal industries	Fabricated metal products (including ordnance), except machinery and transportation equipment	Machinery, except electrical and transportation equipment
		(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)
1	Number of returns with net income, total	13,257	6,630	838	2,936	1,915	4,865	2,953	11,743	11,388
2	Form 1120-S	1,621	376	(1)	182	157	432	185	1,038	903
		(Thousand dollars)								
3	Total assets	7,791,442	24,805,720	41,742,892	5,104,885	1,546,818	8,195,328	24,919,274	11,337,449	18,640,829
4	Cash	854,851	1,349,707	1,417,908	296,269	148,051	584,255	1,359,023	924,906	1,303,196
5	Notes and accounts receivable	1,739,604	3,776,116	6,065,609	1,284,045	477,403	1,261,879	2,591,518	2,356,672	4,034,670
6	Less: Reserve for bad debts	117,396	73,001	166,841	27,152	7,882	27,801	43,087	39,685	69,649
7	Inventories, total	920,206	4,019,210	3,005,164	1,271,133	474,484	1,244,026	5,080,165	2,911,696	5,173,518
8	Last-in, first-out	42,437	161,602	733,033	122,596	12,292	109,644	1,448,144	263,998	660,542
9	Other than last-in, first-out	521,011	1,490,439	845,583	745,201	235,085	702,385	1,043,595	1,446,476	2,469,810
10	Net stated	356,758	2,367,169	1,426,548	403,336	227,107	431,997	2,588,426	1,201,222	2,043,166
	Investments, Government obligations:									
11	States and possessions	72,021	183,389	154,913	2,017	6,231	46,675	71,375	46,898	56,833
12	United States obligations	311,040	1,142,533	1,813,862	112,030	17,590	358,011	1,119,560	307,771	726,732
13	Not stated	21,387	59,034	333,570	1,916	994	21,150	11,523	16,628	55,279
14	Other current assets, including short-term marketable investments.	174,259	471,177	671,113	49,535	14,326	110,153	591,799	153,918	216,901
15	Loans to stockholders	14,063	11,320	286	1,296	1,351	2,099	4,131	8,857	11,362
16	Mortgage and real estate loans	13,039	14,479	1,220	3,698	2,927	6,640	11,856	9,862	7,116
17	Other investments	1,040,039	3,795,322	8,756,062	596,965	180,472	622,298	2,089,521	926,136	1,876,890
18	Depreciable assets	3,803,480	18,400,038	33,541,311	3,038,977	433,355	6,908,444	23,518,162	6,217,806	9,861,375
19	Less: Accumulated amortization and depreciation	1,715,842	9,481,361	17,340,315	1,672,507	232,373	3,360,053	12,519,395	2,899,752	5,143,741
20	Depletable assets	3,248	273,899	3,951,193	4,269	53	174,584	950,039	59,086	12,427
21	Less: Accumulated depletion	1,199	116,763	1,957,725	857	-	48,190	590,616	19,777	7,076
22	Land	150,975	392,705	645,502	62,572	13,217	170,823	399,911	166,795	227,427
23	Intangible assets	36,538	107,072	1,377,364	7,327	452	8,407	41,869	27,329	56,944
24	Less: Accumulated amortization	9,350	47,751	1,122,215	4,446	339	2,521	8,299	11,256	22,072
25	Other assets	480,479	528,595	594,911	77,798	16,506	114,449	240,219	173,559	262,697
26	Total liabilities	7,791,442	24,805,720	41,742,892	5,104,885	1,546,818	8,195,328	24,919,274	11,337,449	18,640,829
27	Accounts payable	695,602	1,990,432	4,451,065	485,561	210,853	460,437	1,545,349	1,006,156	1,582,485
28	Deposits and withdrawable shares	2,165	2,065	375	72	252	991	578	2,846	8,957
29	Bonds, notes, mortgages payable maturing in less than one year	363,354	470,104	291,065	101,168	85,249	195,337	359,532	458,449	601,191
30	Other current liabilities	637,686	1,724,729	1,204,350	334,266	112,300	500,829	1,594,768	860,859	1,208,998
31	Loans from stockholders	36,759	82,862	16,619	14,126	8,006	23,276	13,894	40,917	52,792
32	Bonds, notes, mortgages payable maturing in one year or more	714,459	3,429,629	4,710,636	868,964	169,073	867,215	3,997,191	1,249,823	2,235,391
33	Other liabilities	485,431	522,762	879,882	142,281	34,018	186,789	730,198	254,809	561,069
34	Capital stock, preferred	230,009	684,741	200,294	112,740	44,083	248,072	962,360	283,585	366,870
35	Capital stock, common	1,030,673	3,441,810	10,031,619	548,384	255,899	1,440,803	4,028,431	1,827,453	3,796,038
36	Paid-in or capital surplus	428,430	3,812,535	5,927,155	467,805	79,177	748,020	1,617,163	813,081	1,248,347
37	Surplus reserves	108,432	234,239	830,361	144,845	16,827	91,228	492,529	98,154	211,374
38	Earned surplus and undivided profits	3,058,442	8,409,812	13,199,471	1,884,673	531,081	3,432,331	9,577,281	4,441,317	6,767,317
39	Total compiled receipts	11,539,322	27,802,337	37,265,405	7,443,440	3,170,618	9,217,412	23,525,105	17,792,679	23,213,247
40	Business receipts	11,237,060	27,031,435	35,400,048	7,311,872	3,148,610	9,016,021	23,064,303	17,544,042	22,722,522
	Interest on Government obligations (less amortizable bond premium):									
41	Wholly taxable	9,471	32,295	51,426	2,524	465	10,490	31,992	8,052	19,796
42	Subject to surtax only	22	57	108	42	-	21	34	125	31
43	Wholly tax-exempt	2,709	5,632	3,110	136	118	1,814	3,659	1,326	2,018
44	Other interest	17,517	49,962	86,828	10,667	3,127	11,945	92,971	20,140	63,410
45	Rents	29,688	32,825	310,206	8,050	1,716	13,860	23,571	18,821	41,136
46	Royalties	45,166	134,118	83,943	4,586	458	14,344	11,508	11,512	80,315
47	Net short-term capital gain reduced by net long-term capital loss.	674	2,156	6,726	22	30	217	140	551	378
48	Net long-term capital gain reduced by net short-term capital loss.	31,571	59,537	58,627	6,556	1,437	25,822	161,355	40,637	58,482
49	Net gain, sales other than capital assets	349	4,270	544	4,872	88	503	369	1,922	2,073
50	Dividends, domestic corporations	36,361	219,631	552,828	7,343	1,042	21,716	37,564	14,921	27,696
51	Dividends, foreign corporations	8,159	120,929	352,674	60,391	5	48,964	37,383	39,256	51,236
52	Other receipts	120,575	109,490	358,337	26,379	13,522	51,695	60,256	91,374	144,154
53	Total compiled deductions	10,550,956	24,397,727	35,468,262	6,893,295	3,023,028	8,263,257	21,759,759	16,588,843	21,134,126
54	Cost of sales and operations	7,260,941	15,993,638	25,034,426	4,973,503	2,448,471	5,804,719	16,479,791	12,595,275	14,613,403
55	Compensation of officers	376,423	275,616	64,127	96,727	60,541	140,817	160,590	407,893	421,599
56	Rent paid on business property	118,000	160,453	438,163	72,039	21,655	57,904	81,794	134,714	145,903
57	Repairs	50,477	395,447	573,480	108,624	13,389	254,530	1,188,935	233,846	281,045
58	Bad debts	32,227	33,331	55,686	19,266	7,670	18,362	14,661	29,409	29,862
59	Interest paid	57,572	183,069	195,044	44,014	15,424	55,676	213,687	87,797	148,018
60	Taxes paid	226,001	468,347	1,289,330	265,183	62,180	212,048	555,629	356,691	524,335
61	Contributions or gifts	18,306	35,480	23,259	4,602	3,036	8,139	20,571	13,717	25,267
62	Amortization	2,881	34,994	32,484	1,265	226	10,837	70,345	9,456	6,516
63	Depreciation	255,357	1,229,309	1,361,212	215,939	30,686	414,668	983,408	412,021	834,663
64	Depletion	213	87,811	1,605,428	328	60	68,324	134,724	2,965	864
65	Advertising	114,491	1,008,414	187,521	126,840	39,439	64,358	95,816	157,410	224,411
66	Amounts contributed under pension plans	96,383	306,757	287,735	63,544	13,828	71,651	285,712	124,626	225,714
67	Amounts contributed under other employee benefit plans	45,037	99,543	114,897	38,436	14,475	42,759	196,206	85,524	126,678
68	Net loss, sales other than capital assets	3,366	2,501	3,276	1,764	137	727	1,704	9,727	4,520
69	Other deductions	1,893,281	4,083,017	4,202,194	861,221	291,811	1,037,738	1,276,186	1,927,772	3,521,328
70	Compiled net profit (39 less 53)	988,366	3,404,610	1,797,143	550,145	147,590	954,155	1,765,346	1,203,836	2,079,121
71	Net income, total (70 less 43)	985,657	3,398,978	1,794,033	550,009	147,472	952,341	1,761,687	1,202,510	2,077,103
	Returns other than Form 1120-S:									
72	Net income (71 less 79)	964,848	3,393,169	1,792,407	546,469	145,302	942,989	1,757,211	1,185,228	2,062,778
73	Statutory special deductions, total	61,176	227,885	586,861	20,140	5,102	29,320	96,780	53,473	67,496
74	Net operating loss carryforward	29,983	38,834	9,387	13,922	4,218	11,010	28,774	40,639	43,973
75	Dividends received deduction	30,369	186,652	469,904	6,218	884	18,229	31,908	12,531	23,401
76	Income subject to tax	905,025	3,165,617	1,208,497	526,307	140,196	914,611	1,660,747	1,132,817	1,996,077
77	Income tax	439,704	1,614,258	622,512	264,598	68,065	457,630	815,932	549,732	998,579
78	Total compiled net profit less income tax on returns other than Form 1120-S (70 less 77).	548,662	1,790,352	1,174,631	285,547	79,525	496,525	949,414	654,104	1,080,542
79	Form 1120-S, net income (71 less 72)	20,809	5,809	(1)	3,540	2,170	9,352	4,476	17,282	14,325
	Distributions to stockholders:									
80	Cash and assets other than own stock	204,434	1,268,798	1,439,416	128,850	30,009	307,205	764,558	283,990	515,423
81	Corporation's own stock	50,015	94,624	287,251	41,262	7,369	49,315	26,294	54,568	69,298

Footnotes at end of table. See text for explanatory statements and for "Description of the Sample and Limitations of the Data."

RETURNS WITH NET INCOME

Table 28.—BALANCE SHEETS AND INCOME STATEMENTS, BY MAJOR INDUSTRIAL GROUP—Continued

	Item	Major industrial group—Continued							
		Manufacturing—Continued					Transportation, communication, electric, gas, and sanitary services		
		Electrical machinery, equipment, and supplies	Transportation equipment, except motor vehicles	Motor vehicles and motor vehicle equipment	Professional, scientific, and controlling instruments; photographic and optical goods; watches and clocks	Other manufacturing industries	Total transportation, communication, electric, gas, and sanitary services	Transportation	Communication
		(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)
1	Number of returns with net income, total	4,338	1,302	1,296	2,093	6,107	30,166	23,145	3,838
2	Form 1120-S	332	110	66	223	704	2,458	1,928	412
		(Thousand dollars)							
3	Total assets	14,694,067	7,472,568	17,605,184	4,832,311	4,177,776	130,894,499	31,375,462	33,399,649
4	Cash	880,300	402,343	759,124	291,202	331,810	3,242,943	1,434,391	577,208
5	Notes and accounts receivable	3,785,396	1,868,055	2,270,705	1,108,384	1,464,522	5,088,737	2,229,343	820,388
6	Less: Reserve for bad debts	38,827	7,019	13,703	13,427	119,230	59,106	13,879	12,793
7	Inventories, total	3,829,412	2,734,140	3,112,842	1,320,716	969,691	2,709,710	587,199	852,974
8	Last-in, first-out	510,213	32,647	238,690	125,694	34,339	60,288	20,264	21,121
9	Other than last-in, first-out	1,582,441	561,773	2,513,212	755,787	596,097	412,167	100,412	166,399
10	Net stated	1,736,758	2,139,720	360,940	439,235	339,255	2,237,255	466,523	665,454
	Investments, Government obligations:								
11	States and possessions	82,732	9,940	192,691	16,488	13,624	74,207	50,835	5,519
12	United States obligations	420,921	58,573	2,428,695	294,833	63,845	3,157,916	1,244,133	1,452,451
13	Not stated	24,651	9,140	512	13,189	8,078	16,155	9,922	4,030
14	Other current assets, including short-term marketable investments.	203,777	167,168	284,591	80,933	57,157	2,492,034	571,402	1,510,605
15	Loans to stockholders	3,760	301	800	548	5,092	22,376	18,339	2,183
16	Mortgage and real estate loans	8,606	1,121	2,071	1,781	3,584	30,903	20,564	2,191
17	Other investments	1,780,683	502,574	2,988,593	380,112	407,503	5,939,982	2,203,138	1,737,259
18	Depreciable assets	6,195,271	2,982,939	11,069,398	2,364,170	1,576,851	139,199,939	32,677,277	33,658,569
19	Less: Accumulated amortization and depreciation	3,118,890	1,534,253	6,128,335	1,161,385	785,841	33,930,341	10,944,188	7,626,758
20	Depletable assets	2,313	2,102	5,069	379	62,315	129,387	81,841	1,981
21	Less: Accumulated depletion	1,291	514	2,088	210	17,054	46,914	30,634	571
22	Land	118,605	84,910	118,007	50,269	46,746	880,128	316,942	102,757
23	Intangible assets	40,373	17,429	2,089	31,087	10,183	137,519	50,271	81,518
24	Less: Accumulated amortization	19,064	7,125	962	6,497	2,505	40,075	21,995	16,733
25	Other assets	495,339	180,744	515,085	59,739	81,405	1,848,999	890,561	246,871
26	Total liabilities	14,694,067	7,472,568	17,605,184	4,832,311	4,177,776	130,894,499	31,375,462	33,399,649
27	Accounts payable	1,937,859	1,412,327	1,447,561	323,899	399,592	3,221,768	1,597,440	406,912
28	Deposits and withdrawable shares	1,170	1,793	1,262	437	1,155	65,151	10,615	1,145
29	Bonds, notes, mortgages payable maturing in less than one year	441,937	337,089	121,456	236,675	432,182	2,338,809	865,945	218,437
30	Other current liabilities	1,131,090	705,573	1,948,488	481,277	425,316	7,418,968	1,686,123	2,841,640
31	Loans from stockholders	20,173	5,504	6,367	9,873	20,506	89,689	62,784	12,076
32	Bonds, notes, mortgages payable maturing in one year or more	1,846,721	958,195	1,091,204	573,259	340,318	43,857,904	8,562,017	9,767,546
33	Other liabilities	504,587	703,582	276,383	161,797	91,231	3,268,199	746,244	351,376
34	Capital stock, preferred	228,218	59,085	385,350	78,091	127,807	5,976,360	469,970	390,291
35	Capital stock, common	2,037,377	653,703	1,467,223	782,068	503,115	28,160,606	5,158,730	10,699,879
36	Paid-in or capital surplus	1,676,623	724,371	1,501,454	673,255	335,970	8,520,002	1,225,847	3,881,698
37	Surplus reserves	153,940	47,702	444,704	92,705	28,931	1,259,669	335,795	221,410
38	Earned surplus and undivided profits	4,714,372	1,863,644	8,913,732	1,418,975	1,471,653	21,717,374	10,653,952	4,607,239
39	Total compiled receipts	22,055,518	13,487,186	23,199,088	6,458,853	5,878,523	57,885,477	21,711,440	15,839,705
40	Business receipts	21,726,773	13,370,657	22,607,080	6,358,680	5,754,055	56,422,034	20,822,438	15,551,262
	Interest on Government obligations (less amortizable bond premium):								
41	Wholly taxable	13,395	1,694	61,464	7,895	1,799	57,584	27,267	17,726
42	Subject to surtax only	110	7	141	85	28	65	44	20
43	Wholly tax-exempt	3,059	318	3,839	523	475	8,172	4,083	3,017
44	Other interest	45,905	14,726	37,490	9,014	16,386	181,116	55,877	42,651
45	Rents	21,372	14,204	14,771	5,837	6,993	394,061	289,323	62,034
46	Royalties	46,133	12,108	12,202	14,088	11,004	33,585	14,541	10,473
47	Net short-term capital gain reduced by net long-term capital loss.	844	22	315	34	1,072	3,095	1,715	1,038
48	Net long-term capital gain reduced by net short-term capital loss.	49,449	22,845	41,738	7,523	32,163	250,796	142,911	57,353
49	Net gain, sales other than capital assets	1,747	278	699	551	193	26,129	6,578	18,092
50	Dividends, domestic corporations	29,641	9,060	57,216	3,779	7,665	115,696	47,573	46,436
51	Dividends, foreign corporations	43,077	2,112	294,272	24,197	7,393	15,972	2,301	4,462
52	Other receipts	74,013	39,155	67,861	26,647	39,297	377,172	296,789	25,141
53	Total compiled deductions	20,463,437	12,893,906	20,397,252	5,806,874	5,453,808	49,855,007	20,237,874	12,742,901
54	Cost of sales and operations	14,862,244	10,875,589	16,000,275	3,830,299	3,856,568	31,567,835	13,699,770	8,152,634
55	Compensation of officers	208,595	65,627	82,574	80,090	163,857	492,039	334,122	64,265
56	Rent paid on business property	143,537	92,304	40,591	58,494	53,444	905,136	662,264	172,205
57	Repairs	168,684	150,339	264,453	58,613	43,699	259,514	122,095	119,838
58	Bad debts	24,475	5,498	6,615	5,577	13,638	113,422	17,610	54,760
59	Interest paid	111,951	66,446	59,756	40,778	38,095	2,048,968	421,470	412,758
60	Taxes paid	563,704	265,951	882,712	154,668	126,570	3,736,932	1,119,316	934,556
61	Contributions or gifts	17,538	8,214	12,167	8,254	5,021	42,780	13,924	12,518
62	Amortization	17,460	44,609	5,414	4,359	1,837	367,600	124,624	15,408
63	Depreciation	478,793	203,997	700,798	206,467	115,490	4,837,016	1,356,463	1,172,310
64	Depletion	225	237	472	8	6,376	96,928	25,318	287
65	Advertising	306,391	32,665	194,597	150,067	121,995	236,865	89,194	94,948
66	Amounts contributed under pension plans	200,983	137,778	242,072	98,684	40,367	701,486	121,633	329,808
67	Amounts contributed under other employee benefit plans	137,466	68,105	200,806	42,882	25,365	350,718	142,930	128,790
68	Net loss, sales other than capital assets	3,028	1,905	2,885	254	613	11,238	4,004	2,764
69	Other deductions	3,218,363	874,642	1,701,065	1,067,380	840,873	4,086,530	1,983,137	1,075,052
70	Compiled net profit (39 less 53)	1,592,081	593,280	2,801,836	651,979	424,715	8,030,470	1,473,566	3,096,804
71	Net income, total (70 less 43)	1,589,022	592,962	2,797,997	651,456	424,240	8,022,298	1,469,483	3,093,787
	Returns other than Form 1120-S:								
72	Net income (71 less 79)	1,581,987	591,707	2,796,194	646,660	402,436	7,961,597	1,443,760	3,084,742
73	Statutory special deductions, total	61,989	21,906	63,333	16,245	22,628	240,832	118,611	57,975
74	Net operating loss carryforward	36,748	14,418	14,622	13,102	16,001	119,477	78,080	17,792
75	Dividends received deduction	25,177	7,488	48,626	3,143	6,502	97,232	39,598	39,347
76	Income subject to tax	1,520,584	570,119	2,735,631	630,431	380,018	7,721,516	1,325,679	3,026,822
77	Income tax	767,768	287,460	1,408,546	321,037	181,944	3,916,292	624,053	1,554,550
78	Total compiled net profit less income tax on returns other than Form 1120-S (70 less 77).	824,313	305,820	1,393,290	330,942	242,771	4,114,178	849,513	1,542,254
79	Form 1120-S, net income (71 less 72)	7,035	1,255	1,803	4,796	21,804	60,701	25,723	9,045
	Distributions to stockholders:								
80	Cash and assets other than own stock	456,253	142,008	1,014,649	162,706	99,523	3,323,712	507,261	1,041,998
81	Corporation's own stock	78,852	7,017	7,800	36,827	14,082	216,462	28,739	20,018

Footnotes at end of table. See text for explanatory statements and for "Description of the Sample and Limitations of the Data."

RETURNS WITH NET INCOME

Table 28.—BALANCE SHEETS AND INCOME STATEMENTS, BY MAJOR INDUSTRIAL GROUP—Continued

	Item	Major industrial group--Continued								
		Transportation, communication, electric, gas, and sanitary services--Con.		Wholesale and retail trade						
					Wholesale trade				Retail trade	
		Electric and gas companies and systems	Water supply and other sanitary services	Total wholesale and retail trade	Total wholesale trade	Groceries and related products	Electrical goods, hardware, and plumbing and heating equipment and supplies	Other wholesalers	Total retail trade	Food
		(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)	(43)
1	Number of returns with net income, total	1,190	1,993	224,948	84,255	9,753	9,627	64,875	134,054	9,459
2	Form 1120-S	(1)	86	29,084	9,625	1,271	957	7,397	18,595	1,252
		(Thousand dollars)								
3	Total assets	64,203,469	1,915,919	78,814,657	38,174,293	3,875,571	4,025,765	30,272,957	38,520,957	5,443,290
4	Cash	1,171,139	60,205	7,322,207	3,172,153	361,529	343,546	2,467,078	3,923,755	765,175
5	Notes and accounts receivable	1,979,194	59,812	23,991,276	13,927,052	1,226,183	1,545,219	11,155,650	9,432,331	405,570
6	Less: Reserve for bad debts	31,879	555	652,174	251,694	19,879	43,763	188,052	384,266	3,127
7	Inventories, total	1,255,043	14,494	23,460,168	10,688,004	1,074,908	1,404,333	8,208,763	12,199,848	1,686,047
8	Last-in, first-out	18,898	5	792,346	395,634	27,488	36,416	331,730	386,040	107,281
9	Other than last-in, first-out	141,043	4,313	11,900,912	5,486,934	566,658	763,402	4,156,874	6,122,142	943,121
10	Not stated	1,095,102	10,176	10,766,910	4,805,436	480,762	604,515	3,720,159	5,691,666	635,645
	Investments, Government obligations:									
11	States and possessions	14,782	3,071	133,465	91,676	13,201	4,216	74,259	27,909	11,306
12	United States obligations	448,928	12,404	721,755	439,807	45,194	25,413	369,200	263,010	42,527
13	Not stated	1,782	421	63,339	34,801	6,819	853	27,129	25,280	1,441
14	Other current assets, including short-term marketable investments.	395,772	14,255	1,434,622	765,336	50,957	97,488	616,891	640,438	85,267
15	Loans to stockholders	1,419	435	161,744	84,928	9,376	4,953	70,599	72,393	5,106
16	Mortgage and real estate loans	36	8,112	186,036	57,384	6,164	5,202	46,018	120,608	14,417
17	Other investments	1,788,480	211,105	7,211,948	4,195,351	444,074	233,505	3,517,772	2,800,621	402,639
18	Depreciable assets	71,056,717	1,807,376	21,138,889	6,946,029	970,349	543,052	5,432,628	13,591,001	2,946,602
19	Less: Accumulated amortization and depreciation	15,010,600	348,795	9,796,787	3,242,293	453,965	248,442	2,539,886	6,270,387	1,291,777
20	Depletable assets	45,421	144	95,537	73,328	1,289	306	71,733	21,199	4,651
21	Less: Accumulated depletion	15,599	110	33,793	25,100	700	136	24,264	8,312	790
22	Land	427,300	33,129	1,583,697	502,148	54,961	58,142	389,045	1,031,147	154,151
23	Intangible assets	3,502	2,228	78,573	39,752	3,706	2,210	33,836	36,164	9,486
24	Less: Accumulated amortization	1,018	329	27,039	14,746	1,128	920	12,698	11,926	2,545
25	Other assets	673,050	38,517	1,741,194	690,377	82,533	50,588	557,256	1,010,144	207,144
26	Total liabilities	64,203,469	1,915,919	78,814,657	38,174,293	3,875,571	4,025,765	30,272,957	38,520,957	5,443,290
27	Accounts payable	1,174,184	43,232	14,430,020	8,670,975	809,777	945,230	6,915,968	5,414,146	1,022,289
28	Deposits and withdrawable shares	48,441	4,950	191,875	148,975	10,688	110,605	27,682	41,433	1,318
29	Bonds, notes, mortgages payable maturing in less than one year	1,173,661	80,766	7,113,149	4,074,199	354,238	324,769	3,395,192	2,899,733	124,334
30	Other current liabilities	2,829,397	61,808	4,466,972	1,906,586	206,372	219,354	1,480,860	2,414,341	404,323
31	Loans from stockholders	5,136	9,693	622,339	316,002	31,770	32,251	251,981	292,580	18,936
32	Bonds, notes, mortgages payable maturing in one year or more	29,775,208	753,133	7,818,694	3,363,548	359,226	261,525	2,742,797	4,228,181	670,504
33	Other liabilities	2,025,736	144,843	2,645,197	980,308	132,165	58,615	789,528	1,535,382	150,687
34	Capital stock, preferred	4,988,196	127,903	1,337,678	633,768	51,415	71,285	511,068	668,689	105,265
35	Capital stock, common	11,972,072	329,925	12,152,302	5,491,177	650,319	618,788	4,222,070	6,310,522	665,650
36	Paid-in or capital surplus	3,288,956	123,501	4,135,486	2,029,701	264,294	111,002	1,654,405	1,988,382	788,136
37	Surplus reserves	690,565	11,899	563,421	259,383	22,564	20,908	215,911	271,151	33,418
38	Earned surplus and undivided profits	6,231,917	224,266	23,337,524	10,299,671	982,743	1,251,433	8,065,495	12,456,417	1,458,430
39	Total compiled receipts	19,900,281	434,051	229,273,523	114,908,226	21,262,022	10,805,979	82,840,225	109,514,496	29,958,733
40	Business receipts	19,658,061	390,273	225,599,088	113,246,792	21,007,873	10,662,662	81,576,257	107,605,409	29,780,486
	Interest on Government obligations (less amortizable bond premium):									
41	Wholly taxable	12,498	93	24,203	14,703	817	2,509	11,377	8,920	1,423
42	Subject to surtax only	1	-	266	197	39	-	158	40	13
43	Wholly tax-exempt	931	141	8,342	6,457	434	393	5,630	1,443	133
44	Other interest	79,306	3,282	302,110	125,461	10,873	11,122	103,466	168,457	10,252
45	Rents	40,322	2,382	413,061	137,549	22,687	7,619	107,243	256,118	20,260
46	Royalties	8,563	8	20,590	16,290	1,111	4,121	11,058	3,804	413
47	Net short-term capital gain reduced by net long-term capital loss.	268	74	8,338	5,082	1,322	135	3,625	3,083	218
48	Net long-term capital gain reduced by net short-term capital loss.	21,111	29,421	267,145	131,675	19,408	6,507	105,760	119,595	16,157
49	Net gain, sales other than capital assets	439	1,020	12,279	6,514	281	62	6,171	5,275	507
50	Dividends, domestic corporations	18,250	3,437	147,486	90,835	5,386	3,246	82,203	52,344	2,312
51	Dividends, foreign corporations	9,209	-	132,769	96,369	10,430	65	85,874	36,184	110
52	Other receipts	51,322	3,920	2,337,846	1,030,302	181,361	107,538	741,403	1,253,824	126,449
53	Total compiled deductions	16,541,955	332,277	223,403,206	112,126,778	20,964,548	10,507,035	80,655,195	106,592,355	29,343,882
54	Cost of sales and operations	9,570,979	144,452	179,458,786	96,429,720	18,879,380	8,702,365	68,847,975	79,426,181	23,818,860
55	Compensation of officers	79,908	13,744	3,677,383	1,759,472	216,603	222,409	1,320,460	1,809,792	151,132
56	Rent paid on business property	67,211	3,456	2,743,137	593,369	76,980	63,641	452,748	2,094,016	395,967
57	Repairs	11,806	5,775	569,549	180,843	31,586	10,407	138,850	371,972	112,168
58	Bad debts	40,512	540	446,729	196,257	21,773	33,577	140,907	236,921	8,898
59	Interest paid	1,183,470	31,270	808,739	392,652	37,747	31,738	323,167	396,209	37,520
60	Taxes paid	1,642,182	40,878	2,568,801	1,055,737	113,159	80,905	861,673	1,430,942	293,166
61	Contributions or gifts	16,017	321	76,965	33,582	3,334	3,053	27,195	41,776	7,734
62	Amortization	227,359	209	23,760	9,255	1,032	389	7,834	13,717	2,982
63	Depreciation	2,263,102	45,141	1,751,839	587,211	92,198	47,614	447,399	1,111,606	275,878
64	Depletion	71,285	38	23,391	20,219	166	968	19,085	2,609	371
65	Advertising	51,755	968	2,284,724	671,122	76,337	100,424	494,361	1,559,281	326,923
66	Amounts contributed under pension plans	245,891	4,154	401,005	167,845	18,890	21,171	127,784	225,852	68,659
67	Amounts contributed under other employee benefit plans	77,338	1,660	243,954	90,528	13,875	9,579	67,074	147,697	63,563
68	Net loss, sales other than capital assets	4,440	30	11,044	4,984	452	397	4,135	5,343	1,762
69	Other deductions	988,700	39,641	28,313,400	9,933,982	1,381,036	1,178,398	7,374,548	17,718,441	3,778,299
70	Compiled net profit (39 less 53)	3,358,326	101,774	5,870,317	2,781,448	297,474	298,944	2,185,030	2,922,141	614,851
71	Net income, total (70 less 43)	3,357,395	101,633	5,861,975	2,774,991	297,040	298,551	2,179,400	2,920,698	614,718
	Returns other than Form 1120-S:									
72	Net income (71 less 79)	3,356,258	76,837	5,547,318	2,648,210	276,786	285,502	2,085,922	2,746,600	601,905
73	Statutory special deductions, total	59,664	4,582	376,038	199,794	17,879	12,324	169,591	165,384	11,290
74	Net operating loss carryforward	22,205	1,400	231,595	102,605	12,332	9,516	80,757	121,781	9,419
75	Dividends received deduction	15,371	2,916	122,741	75,926	4,391	2,553	68,982	43,164	1,871
76	Income subject to tax	3,296,583	72,432	5,173,764	2,449,849	258,963	273,142	1,917,744	2,582,102	590,593
77	Income tax	1,704,608	33,081	2,271,775	1,075,029	110,890	119,408	844,731	1,136,845	287,957
78	Total compiled net profit less income tax on returns other than Form 1120-S (70 less 77).	1,653,718	68,693	3,598,542	1,706,419	186,584	179,536	1,340,299	1,785,296	326,894
79	Form 1120-S, net income (71 less 72)	(1)	24,796	314,657	126,781	20,254	13,049	93,478	174,098	12,813
	Distributions to stockholders:									
80	Cash and assets other than own stock	1,727,971	46,482	1,189,441	445,446	57,945	33,936	353,565	713,562	143,945
81	Corporation's own stock	165,220	2,485	181,084	80,248	14,046	12,113	54,089	96,644	42,505

Footnotes at end of table. See text for explanatory statements and for "Description of the Sample and Limitations of the Data."

RETURNS WITH NET INCOME

Table 28.—BALANCE SHEETS AND INCOME STATEMENTS, BY MAJOR INDUSTRIAL GROUP—Continued

	Item	Major industrial group--Continued							
		Wholesale and retail trade--Continued							
		Retail trade--Continued							Wholesale and retail trade not allocable
		General merchandise	Apparel and accessories	Furniture, home furnishings, and equipment	Automotive dealers and gasoline service stations	Eating and drinking places	Building materials, hardware, and farm equipment	Other retail stores	
		(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)
1	Number of returns with net income, total	9,311	17,180	12,812	21,746	16,160	15,376	32,010	6,639
2	Form 1120-S	968	2,305	1,913	2,901	2,040	2,327	4,889	864
		(Thousand dollars)							
3	Total assets	12,679,193	3,110,970	2,361,698	5,615,999	1,572,686	3,291,163	4,445,958	2,119,407
4	Cash	1,217,579	343,357	177,293	480,315	226,395	248,676	464,965	226,299
5	Notes and accounts receivable	3,588,876	754,854	1,070,735	1,282,129	173,555	1,043,485	1,113,127	631,893
6	Less: Reserve for bad debts	247,684	18,796	30,107	30,527	700	26,677	26,648	16,214
7	Inventories, total	3,543,843	1,186,544	680,899	2,347,982	113,236	1,158,253	1,483,044	572,316
8	Last-in, first-out	128,293	40,640	11,531	51,397	1,766	23,609	21,523	10,672
9	Other than last-in, first-out	1,391,937	639,935	345,143	1,346,895	66,636	577,134	811,341	291,836
10	Not stated	2,023,613	505,969	324,225	949,690	44,834	557,510	650,180	269,808
	Investments, Government obligations:								
11	States and possessions	7,328	4,138	220	837	1,567	1,138	1,375	13,880
12	United States obligations	111,082	37,649	10,265	16,860	4,474	17,985	22,168	18,938
13	Not stated	5,124	3,338	5,497	2,655	1,871	1,441	3,913	3,258
14	Other current assets, including short-term marketable investments.	227,115	45,121	25,303	100,008	44,157	31,802	81,665	28,848
15	Loans to stockholders	5,984	10,886	5,728	15,044	10,497	8,728	10,420	4,423
16	Mortgage and real estate loans	22,008	5,036	4,536	6,627	5,000	48,486	14,498	8,044
17	Other investments	1,173,093	270,684	118,007	241,396	130,147	191,708	272,947	215,976
18	Depreciable assets	4,435,443	797,800	392,493	1,407,307	1,274,395	812,899	1,524,062	601,859
19	Less: Accumulated amortization and depreciation	1,938,727	436,923	191,880	659,057	591,556	401,179	759,288	284,107
20	Depletable assets	2,087	547	257	3,995	982	5,268	3,412	1,010
21	Less: Accumulated depletion	1,539	205	121	1,576	655	2,291	1,135	381
22	Land	344,240	30,269	36,080	230,052	67,172	94,843	74,340	50,402
23	Intangible assets	1,992	2,446	1,440	3,818	8,265	1,796	6,921	2,657
24	Less: Accumulated amortization	574	1,378	517	1,529	2,252	710	2,421	367
25	Other assets	181,923	75,603	55,570	169,663	106,136	55,512	158,593	40,673
26	Total liabilities	12,679,193	3,110,970	2,361,698	5,615,999	1,572,686	3,291,163	4,445,958	2,119,407
27	Accounts payable	1,361,390	588,976	376,559	576,950	214,780	463,976	809,226	344,899
28	Deposits and withdrawable shares	671	2,654	4,542	17,065	768	5,319	9,096	1,467
29	Bonds, notes, mortgages payable maturing in less than one year	382,942	188,635	229,039	1,278,030	102,025	314,387	280,341	139,217
30	Other current liabilities	843,662	188,506	111,059	314,016	126,001	139,583	287,191	146,045
31	Loans from stockholders	30,822	23,976	28,844	56,999	32,080	39,814	61,109	13,757
32	Bonds, notes, mortgages payable maturing in one year or more	1,613,779	235,905	192,777	527,521	234,176	330,381	423,138	226,965
33	Other liabilities	720,160	67,202	184,452	138,062	46,158	64,360	164,301	129,507
34	Capital stock, preferred	266,037	69,736	29,006	68,971	17,475	41,165	71,034	35,221
35	Capital stock, common	1,726,289	539,808	478,401	945,972	310,493	742,285	901,624	350,603
36	Paid-in or capital surplus	577,781	156,141	53,603	97,178	68,070	89,352	158,121	117,403
37	Surplus reserves	93,380	15,066	39,283	32,672	3,327	16,853	37,152	32,887
38	Earned surplus and undivided profits	5,062,280	1,034,365	634,133	1,562,563	417,333	1,043,688	1,243,625	581,436
39	Total compiled receipts	24,152,421	6,907,205	4,270,052	22,906,912	4,156,489	6,251,406	10,911,278	4,850,801
40	Business receipts	23,592,852	6,732,357	4,077,102	22,553,317	4,077,429	6,123,396	10,668,470	4,746,887
	Interest on Government obligations (less amortizable bond premium):								
41	Wholly taxable	3,473	750	1,414	725	200	442	493	580
42	Subject to surtax only	1	1	-	-	-	22	3	29
43	Wholly tax-exempt	258	650	36	122	31	52	161	442
44	Other interest	59,363	6,975	12,856	29,284	1,837	15,987	31,903	8,192
45	Rents	107,342	30,888	8,894	32,230	11,773	14,420	30,311	19,394
46	Royalties	754	1	12	344	620	752	908	496
47	Net short-term capital gain reduced by net long-term capital loss.	665	215	120	396	308	160	1,001	173
48	Net long-term capital gain reduced by net short-term capital loss.	35,134	8,053	3,053	17,370	10,851	11,748	17,129	15,875
49	Net gain, sales other than capital assets	130	77	611	656	797	1,615	882	490
50	Dividends, domestic corporations	24,837	10,076	1,064	1,882	4,024	2,894	5,255	4,307
51	Dividends, foreign corporations	35,398	20	22	7	90	11	526	216
52	Other receipts	292,214	117,042	164,868	270,579	48,529	79,907	154,236	53,720
53	Total compiled deductions	23,292,302	6,676,894	4,138,779	22,564,058	3,988,705	6,060,278	10,527,457	4,684,073
54	Cost of sales and operations	15,191,532	4,384,214	2,691,117	19,217,714	2,060,994	4,662,368	7,399,382	3,602,885
55	Compensation of officers	152,356	178,789	175,610	366,253	165,038	212,030	408,584	108,119
56	Rent paid on business property	568,080	333,080	109,757	190,219	186,411	60,321	250,181	55,752
57	Repairs	87,012	18,670	12,222	40,898	43,820	19,391	37,791	16,734
58	Bad debts	88,864	15,715	27,371	33,843	2,128	27,702	32,400	13,551
59	Interest paid	105,831	22,760	24,012	101,670	16,787	35,116	52,513	19,878
60	Taxes paid	426,319	101,453	60,342	186,095	115,869	85,450	162,248	82,122
61	Contributions or gifts	16,204	3,509	1,730	4,141	1,387	2,335	4,736	1,607
62	Amortization	1,226	1,531	793	2,894	1,570	406	2,315	788
63	Depreciation	313,590	64,431	34,351	117,798	109,222	63,884	132,452	53,022
64	Depletion	268	7	209	257	44	802	651	563
65	Advertising	570,515	150,843	117,012	179,761	37,669	47,535	129,023	54,321
66	Amounts contributed under pension plans	164,868	9,898	4,007	9,617	6,839	7,180	14,784	7,308
67	Amounts contributed under other employee benefit plans	15,189	7,748	3,913	24,452	13,268	6,485	13,079	5,729
68	Net loss, sales other than capital assets	704	510	149	473	654	369	722	717
69	Other deductions	5,644,744	1,383,736	876,184	2,087,903	1,227,005	828,904	1,886,596	660,977
70	Compiled net profit (39 less 53)	860,119	230,311	131,273	342,854	167,784	191,128	383,821	166,728
71	Net income, total (70 less 43)	854,861	229,661	131,237	342,732	167,753	191,076	383,660	166,286
	Returns other than Form 1120-S:								
72	Net income (71 less 79)	843,087	213,908	117,006	309,374	151,420	165,436	339,464	152,508
73	Statutory special deductions, total	34,862	17,729	12,708	31,553	20,232	10,181	26,829	10,860
74	Net operating loss carryforward	13,809	9,260	11,868	30,090	16,865	7,878	22,592	7,209
75	Dividends received deduction	20,797	8,469	340	1,463	3,367	2,303	4,054	3,651
76	Income subject to tax	813,772	196,406	104,318	277,710	131,227	155,406	312,610	141,813
77	Income tax	396,214	76,578	38,635	108,170	50,522	56,659	122,110	59,901
78	Total compiled net profit less income tax on returns other than Form 1120-S (70 less 77).	463,905	153,733	92,638	234,684	117,262	134,469	261,711	106,827
79	Form 1120-S, net income (71 less 72)	11,774	15,753	14,231	33,358	16,333	25,640	44,196	13,778
	Distributions to stockholders:								
80	Cash and assets other than own stock	373,003	36,105	15,173	32,883	33,557	28,101	50,795	30,433
81	Corporation's own stock	11,953	5,571	5,659	9,595	6,698	3,529	11,134	4,192

Footnotes at end of table. See text for explanatory statements and for "Description of the Sample and Limitations of the Data."

RETURNS WITH NET INCOME

Table 28.—BALANCE SHEETS AND INCOME STATEMENTS, BY MAJOR INDUSTRIAL GROUP—Continued

	Item	Major industrial group—Continued								
		Finance, insurance, and real estate								
		Total finance, insurance, and real estate	Banking	Credit agencies other than banks	Holding and other investment companies	Security and commodity brokers, dealers, exchanges, and services	Insurance carriers	Insurance agents, brokers, and service	Real estate, except lessors of real property other than buildings	Lessors of real property, except buildings
		(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)
1	Number of returns with net income, total	211,986	13,772	28,617	8,432	2,275	2,691	13,829	138,170	4,200
2	Form 1120-S	7,888	(1)	657	91	138	(1)	2,274	4,559	65
		(Thousand dollars)								
3	Total assets	584,604,585	309,912,718	48,474,467	26,354,784	5,234,616	156,809,120	2,047,930	33,659,016	2,111,934
4	Cash	63,369,316	54,636,332	2,416,144	602,684	303,384	3,076,446	372,029	1,867,414	94,883
5	Notes and accounts receivable	156,750,592	120,261,747	29,110,346	635,435	1,575,599	805,128	808,173	3,457,132	97,032
6	Less: Reserve for bad debts	2,790,979	2,079,189	629,603	7,468	4,629	9,778	7,935	51,697	680
7	Inventories, total	110,643	-	33,118	6,486	-	11,827	955	49,330	8,927
8	Last-in, first-out	2,269	-	54	-	-	-	137	1,452	626
9	Other than last-in, first-out	55,786	-	21,390	2,149	-	5,490	136	21,966	4,655
10	Not stated	52,588	-	11,674	4,337	-	6,337	682	25,912	3,646
	Investments, Government obligations:									
11	States and possessions	31,345,087	18,763,985	124,812	247,821	56,751	12,002,416	15,169	119,018	15,115
12	United States obligations	84,337,778	69,890,354	956,439	1,022,039	968,923	11,101,415	35,920	295,985	66,703
13	Not stated	877,682	610,292	97,905	58,144	12,669	39,566	5,363	52,956	787
14	Other current assets, including short-term marketable investments.	2,017,642	446,961	275,417	467,535	218,939	55,138	34,271	503,196	16,185
15	Loans to stockholders	221,638	25,801	46,951	23,557	3,094	770	8,858	111,737	870
16	Mortgage and real estate loans	83,600,426	30,194,132	8,661,363	240,345	10,235	43,554,726	17,306	904,220	18,099
17	Other investments	120,423,495	10,476,173	6,145,753	22,276,524	1,821,708	74,780,696	447,110	4,271,902	203,629
18	Depreciable assets	30,479,081	3,924,528	658,760	307,225	93,265	1,759,575	196,627	22,215,888	1,323,213
19	Less: Accumulated amortization and depreciation	8,520,643	640,434	183,750	87,335	46,205	56,951	81,334	7,202,347	222,287
20	Depletable assets	837,835	4,079	57,680	383,537	425	2,118	351	63,950	325,695
21	Less: Accumulated depletion	254,178	638	14,351	85,974	353	-	110	20,144	132,608
22	Land	6,862,114	245,642	201,197	81,866	29,997	25,925	28,251	6,009,237	239,999
23	Intangible assets	121,920	993	24,183	32,422	926	2,021	5,769	50,413	5,193
24	Less: Accumulated amortization	57,044	468	6,832	29,332	343	440	1,461	14,753	3,415
25	Other assets	14,872,180	3,152,428	498,935	179,273	190,231	9,658,522	162,618	975,579	54,594
26	Total liabilities	584,604,585	309,912,718	48,474,467	26,354,784	5,234,616	156,809,120	2,047,930	33,659,016	2,111,934
27	Accounts payable	10,191,662	2,512,353	2,405,289	272,622	2,188,158	433,376	786,083	1,565,134	28,647
28	Deposits and withdrawable shares	282,200,790	273,145,533	8,956,288	11,346	15,157	6,826	1,615	63,440	585
29	Bonds, notes, mortgages payable maturing in less than one year	16,601,270	923,749	11,098,759	246,696	994,478	50,799	91,778	3,145,792	49,219
30	Other current liabilities	3,643,021	985,426	821,246	255,749	340,835	178,674	97,716	920,287	43,088
31	Loans from stockholders	1,287,094	12,659	634,302	9,046	4,214	111	6,822	615,473	4,467
32	Bonds, notes, mortgages payable maturing in one year or more	31,123,774	446,706	13,686,068	1,165,133	579,086	420,368	115,654	13,981,523	729,236
33	Other liabilities	144,646,891	5,455,171	2,632,615	1,695,759	358,570	132,927,120	76,532	1,434,855	66,269
34	Capital stock, preferred	1,696,884	27,704	608,925	405,287	37,221	106,528	10,472	416,063	84,684
35	Capital stock, common	20,449,337	6,253,955	2,631,220	4,033,975	185,646	1,989,654	245,283	4,475,180	634,424
36	Paid-in or capital surplus	25,788,456	8,535,136	1,251,541	13,657,226	104,139	562,416	93,801	1,413,887	170,310
37	Surplus reserves	8,651,845	2,141,986	730,383	1,481,283	10,138	3,946,754	54,125	256,395	30,781
38	Earned surplus and undivided profits	38,323,561	9,472,340	3,017,831	3,120,662	416,974	16,186,494	468,049	5,370,987	270,224
39	Total compiled receipts	65,205,264	13,315,066	4,870,282	2,503,809	1,004,818	34,769,232	1,510,834	6,958,338	272,885
40	Business receipts	38,242,347	1,829,825	2,041,783	157,152	330,116	28,008,193	1,412,565	4,431,176	31,537
	Interest on Government obligations (less amortizable bond premium):									
41	Wholly taxable	2,365,118	1,949,360	36,639	35,145	14,106	317,304	1,199	9,556	1,809
42	Subject to surtax only	40,026	37,298	301	1,130	14	1,116	32	128	7
43	Wholly tax-exempt	1,016,722	559,204	6,963	16,574	5,360	388,990	605	38,381	645
44	Other interest	15,391,361	8,042,673	2,372,489	138,252	46,911	4,619,145	7,703	160,448	3,740
45	Rents	1,652,442	177,478	33,143	19,329	2,928	408,997	8,787	920,346	81,434
46	Royalties	212,167	3,054	641	89,167	258	11,618	66	5,673	101,690
47	Net short-term capital gain reduced by net long-term capital loss.	42,191	10,111	4,778	12,077	3,431	4,511	319	6,849	115
48	Net long-term capital gain reduced by net short-term capital loss.	2,143,566	514,682	113,479	952,520	29,757	167,847	30,863	298,322	36,096
49	Net gain, sales other than capital assets	1,350,446	10,665	12,556	1,201	518,675	9,501	10,506	786,907	435
50	Dividends, domestic corporations	1,653,482	68,487	75,545	947,485	10,806	458,595	12,781	76,040	3,743
51	Dividends, foreign corporations	82,359	2,264	10,203	63,533	1,076	3,182	1,376	584	141
52	Other receipts	1,013,037	109,965	161,762	70,244	41,380	370,233	24,032	223,928	11,493
53	Total compiled deductions	54,277,395	9,808,138	3,851,586	491,078	778,220	32,423,315	1,326,815	5,439,444	158,799
54	Cost of sales and operations	16,852,019	11,020	137,830	36,321	3,285	16,294,967	242,111	119,588	6,897
55	Compensation of officers	2,096,404	950,111	188,507	31,435	124,438	139,616	242,703	412,809	6,785
56	Rent paid on business property	760,950	192,008	78,365	7,825	24,465	198,266	42,211	213,074	4,736
57	Repairs	265,534	62,449	8,560	1,554	1,402	2,271	2,487	184,926	1,885
58	Bad debts	891,730	511,310	345,155	3,193	920	11,154	7,815	11,607	576
59	Interest paid	5,696,098	3,187,713	1,524,333	37,669	60,074	51,838	8,673	805,361	20,437
60	Taxes paid	2,171,054	444,135	105,440	27,738	29,128	706,283	27,909	803,325	27,096
61	Contributions or gifts	81,681	44,355	4,829	3,751	2,040	12,346	2,283	11,335	742
62	Amortization	17,048	1,735	3,659	513	359	188	656	8,881	1,057
63	Depreciation	1,539,909	295,035	56,627	21,823	7,892	186,225	24,987	925,516	21,804
64	Depletion	89,630	995	239	47,501	98	7,806	152	2,569	30,270
65	Advertising	453,040	187,276	66,711	3,356	14,485	76,416	16,463	88,017	316
66	Amounts contributed under pension plans	427,074	235,983	27,583	3,365	22,448	108,178	15,259	13,904	354
67	Amounts contributed under other employee benefit plans	223,454	53,374	7,964	707	3,481	142,498	6,055	9,227	148
68	Net loss, sales other than capital assets	108,410	94,641	1,298	6,037	1,177	1,107	120	3,764	266
69	Other deductions	22,603,360	3,535,998	1,294,486	258,290	482,528	14,484,156	686,931	1,825,541	35,430
70	Compiled net profit (39 less 53)	10,927,869	3,506,928	1,018,696	2,012,731	226,598	2,345,917	184,019	1,518,894	114,086
71	Net income, total (70 less 43)	9,911,147	2,947,724	1,011,733	1,996,157	221,238	1,956,927	183,414	1,480,513	113,441
	Returns other than Form 1120-S:									
72	Net income (71 less 79)	9,807,710	2,947,367	985,530	1,993,983	220,267	1,955,270	156,996	1,438,487	109,810
73	Statutory special deductions, total	1,226,966	92,616	105,876	400,814	14,117	399,397	16,343	190,778	7,025
74	Net operating loss carryforward	348,207	35,292	41,918	11,308	5,189	116,760	5,841	127,997	3,902
75	Dividends received deduction	878,479	57,323	63,897	389,333	8,891	282,627	10,503	62,782	3,123
76	Income subject to tax	8,874,657	2,860,041	881,034	278,639	206,784	3,146,874	140,919	1,256,323	104,043
77	Income tax	3,137,618	1,293,210	392,905	100,350	95,501	746,106	49,897	419,194	40,455
78	Total compiled net profit less income tax on returns other than Form 1120-S (70 less 77).	7,790,251	2,213,718	625,791	1,912,381	131,097	1,599,811	134,122	1,099,700	73,631
79	Form 1120-S, net income (71 less 72)	103,437	(1)	26,203	2,174	971	(1)	26,418	42,026	3,631
	Distributions to stockholders:									
80	Cash and assets other than own stock	3,370,875	878,509	304,834	1,479,743	27,900	374,820	36,378	220,736	47,955
81	Corporation's own stock	462,579	163,549	17,767	162,950	5,306	69,288	2,932	35,324	5,463

Footnotes at end of table. See text for explanatory statements and for "Description of the Sample and Limitations of the Data."

RETURNS WITH NET INCOME

Table 28.—BALANCE SHEETS AND INCOME STATEMENTS, BY MAJOR INDUSTRIAL GROUP—Continued

	Item	Major industrial group--Continued								
		Services								Nature of business not allocable
		Total services	Hotels, rooming houses, camps, and other lodging places	Personal services	Business services	Automobile repair, services, and garages, and other repair services	Motion pictures	Amusement and recreation services, except motion pictures	Other services	
		(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)	(69)
1	Number of returns with net income, total	72,985	5,727	13,176	22,658	11,617	3,807	6,171	9,829	1,101
2	Form 1120-S	8,582	675	2,074	2,125	1,588	244	774	1,102	90
		(Thousand dollars)								
3	Total assets	15,517,290	2,472,044	1,506,987	5,114,309	1,794,056	2,066,208	1,347,239	1,215,947	76,574
4	Cash	1,672,490	164,799	170,844	619,062	146,275	210,024	174,496	186,990	5,686
5	Notes and accounts receivable	3,077,691	229,196	270,718	1,508,204	276,375	400,098	83,395	309,705	22,134
6	Less: Reserve for bad debts	33,689	2,802	4,093	15,857	3,945	1,916	883	4,193	94
7	Inventories, total	869,880	34,097	90,874	163,680	105,671	392,921	18,325	64,312	4,898
8	Last-in, first-out	19,628	479	2,411	958	3,385	11,706	229	460	-
9	Other than last-in, first-out	234,517	11,386	45,210	62,241	57,001	11,010	8,761	38,908	2,920
10	Not stated	615,735	22,232	43,253	100,481	45,285	370,205	9,335	24,944	1,978
	Investments, Government obligations:									
11	States and possessions	66,541	6,495	2,418	42,910	590	2,671	5,127	6,330	-
12	United States obligations	198,502	9,668	9,823	81,680	9,284	31,543	31,872	24,632	596
13	Not stated	62,904	4,139	4,745	26,710	1,283	12,666	4,211	9,150	79
14	Other current assets, including short-term marketable inveat-ments.	318,972	38,889	31,284	120,342	33,197	41,017	27,947	26,296	4,439
15	Loans to stockholders	45,100	7,377	9,590	9,354	2,498	5,115	4,805	6,361	2,380
16	Mortgage and real estate loans	91,934	30,520	4,973	7,899	13,915	12,142	9,252	13,233	9
17	Other investments	2,014,846	310,065	124,078	986,518	69,158	346,226	78,310	100,491	11,390
18	Depreciable assets	10,154,494	2,154,354	1,205,070	2,397,185	1,635,395	993,128	1,191,912	577,450	12,948
19	Less: Accumulated amortization and depreciation	4,552,069	873,903	593,410	1,147,357	632,729	619,614	457,935	227,121	4,374
20	Depletable assets	23,138	1,334	5,534	4,511	1,021	7,486	3,012	240	83
21	Less: Accumulated depletion	5,385	72	1,530	615	378	1,677	1,077	36	-
22	Land	780,842	284,575	67,790	70,781	81,012	127,152	104,622	44,910	4,598
23	Intangible assets	137,965	7,271	6,491	16,879	4,657	85,421	12,687	4,539	37
24	Less: Accumulated amortization	79,241	668	2,006	3,742	887	65,135	6,441	1,062	2
25	Other assets	672,375	66,710	103,794	223,94	51,664	86,940	63,602	73,720	11,767
26	Total liabilities	15,517,290	2,472,044	1,506,987	5,114,309	1,794,056	2,066,208	1,347,239	1,215,947	76,574
27	Accounts payable	1,731,068	119,431	130,903	824,595	170,692	278,669	77,179	129,599	7,388
28	Deposits and withdrawable shares	21,617	2,597	1,936	7,017	4,262	314	2,179	3,312	-
29	Bonds, notes, mortgages payable maturing in less than one year	1,331,723	149,153	104,822	435,767	304,288	136,414	117,125	84,154	12,714
30	Other current liabilities	931,114	104,822	91,022	352,110	90,994	103,472	89,655	99,039	3,745
31	Loans from stockholders	308,411	30,343	27,093	157,849	39,438	17,331	21,245	15,112	1,375
32	Bonds, notes, mortgages payable maturing in one year or more	3,426,837	936,433	237,366	868,941	537,411	349,141	337,784	159,761	11,638
33	Other liabilities	648,783	75,933	43,265	228,322	48,146	133,569	42,957	76,591	4,411
34	Capital stock, preferred	198,836	36,679	29,989	57,187	7,377	20,323	25,844	21,437	695
35	Capital stock, common	2,114,113	353,272	313,636	599,841	187,785	218,065	251,986	189,528	23,586
36	Paid-in or capital surplus	947,535	236,568	41,279	293,951	54,459	187,650	72,524	61,104	3,404
37	Surplus reserves	190,718	12,346	11,917	113,988	5,467	22,579	8,597	15,824	2,806
38	Earned surplus and undivided profits	3,666,535	414,467	473,759	1,175,241	343,737	598,681	300,164	360,486	4,812
39	Total compiled receipts	19,701,290	1,738,366	2,606,271	7,386,325	2,101,567	1,990,786	1,561,259	2,316,716	49,132
40	Business receipts	18,677,167	1,519,166	2,569,155	7,076,516	2,012,095	1,796,418	1,458,708	2,245,109	45,517
	Interest on Government obligations (less amortizable bond premium):									
41	Wholly taxable	7,466	849	333	2,468	142	1,964	850	860	-
42	Subject to surtax only	181	-	2	175	-	-	3	1	1
43	Wholly tax-exempt	2,892	240	114	1,126	19	693	347	353	-
44	Other interest	50,230	13,931	2,351	15,265	4,104	6,379	2,975	5,225	89
45	Rents	295,622	113,433	7,178	84,354	31,929	28,874	19,562	10,292	294
46	Royalties	62,204	356	498	35,654	2	17,162	2,308	6,224	2
47	Net short-term capital gain reduced by net long-term capital loss.	2,246	80	62	1,328	435	183	96	62	26
48	Net long-term capital gain reduced by net short-term capital loss.	190,745	39,766	9,387	28,905	28,377	62,685	13,653	7,972	998
49	Net gain, sales other than capital assets	6,383	552	256	1,421	2,639	285	991	239	41
50	Dividends, domestic corporations	35,107	5,026	2,232	18,703	832	5,382	1,028	1,904	139
51	Dividends, foreign corporations	52,638	425	16	34,737	1	17,249	84	126	-
52	Other receipts	318,409	44,542	14,687	85,673	20,992	53,512	60,654	38,349	2,025
53	Total compiled deductions	18,227,156	1,612,162	2,463,859	6,848,355	1,969,752	1,777,359	1,397,729	2,157,940	42,198
54	Cost of sales and operations	9,758,893	679,162	1,277,070	4,027,935	992,041	1,133,506	603,766	1,045,413	18,198
55	Compensation of officers	1,021,362	41,219	180,817	406,712	104,989	46,342	60,073	181,210	3,967
56	Rent paid on business property	609,638	89,991	80,255	132,289	108,118	52,759	82,153	64,073	730
57	Repairs	175,782	48,336	30,373	32,139	18,129	12,814	21,066	12,925	104
58	Bad debts	47,735	4,091	8,779	15,519	6,696	3,051	2,410	7,189	79
59	Interest paid	235,778	55,342	17,519	62,405	44,812	19,706	23,588	11,906	636
60	Taxes paid	523,307	90,587	75,840	125,027	60,781	41,384	72,856	56,832	1,176
61	Contributions or gifts	13,336	1,281	2,102	4,24[illegible]	714	1,298	2,426	1,271	13
62	Amortization	3,717	414	1,739	2,594	534	31,349	1,416	671	13
63	Depreciation	1,036,152	131,376	111,166	296,373	280,689	73,819	96,981	45,749	1,584
64	Depletion	1,634	84	524	157	105	305	86	378	-
65	Advertising	311,547	35,277	35,303	81,279	16,279	71,978	39,173	32,258	255
66	Amounts contributed under pension plans	106,179	2,240	8,020	59,045	2,891	4,286	6,743	22,954	226
67	Amounts contributed under other employee benefit plans	56,912	5,907	11,192	19,534	5,262	4,121	2,919	7,877	86
68	Net loss, sales other than capital assets	5,271	224	803	1,471	1,001	1,161	380	231	31
69	Other deductions	4,285,008	426,131	622,357	1,501,632	316,711	279,490	381,693	667,004	15,100
70	Compiled net profit (39 less 53)	1,474,134	126,204	142,412	537,970	131,815	213,427	163,530	158,776	6,934
71	Net income, total (70 less 43)	1,471,242	125,964	142,298	536,844	131,796	212,734	163,183	158,423	6,934
	Returns other than Form 1120-S:									
72	Net income (71 less 79)	1,[illegible]74,672	113,315	118,970	519,[illegible]	114,[illegible]	209,638	156,126	143,291	6,120
73	Statutory special deductions, total	125,[illegible]	18,[illegible]	10,499	38,985	10,738	16,435	17,127	12,580	1,732
74	Net operating loss carryforward	[illegible]4,234	15,332	8,782	21,136	10,077	11,620	16,262	11,025	1,634
75	Dividends received deduction	2[illegible],2[illegible]5	3,[illegible]	1,717	15,82[illegible]	661	[illegible],238	865	1,535	98
76	Income subject to tax	1,254,140	9[illegible]	108,499	480,405	103,588	196,990	138,945	130,635	4,454
77	Income tax	524,802	36,315	42,017	212,61[illegible]	37,390	8[illegible],404	63,514	52,550	1,311
78	Total compiled net profit less income tax on returns other than Form 1120-S (70 less 77).	949,332	89,889	100,395	325,358	94,425	13[illegible],023	100,016	106,226	5,623
79	Form 1120-S, net income (71 less 72)	96,570	12,64[illegible]	23,328	17,795	17,513	3,096	[illegible]57	15,132	814
	Distributions to stockholders:									
80	Cash and assets other than own stock	[illegible]	16,[illegible]	25,714	76,418	2[illegible],723	28,684	25,153	22,814	565
81	Corporation's own stock	[illegible],64[illegible]	[illegible]	9,279	23,675	2,205	3,459	16,991	3,217	-

[1]Estimate is not shown separately because [illegible] sampling variability. However, the data are included in the appropriate totals.
NOTE: See text for explanatory statements and for "Description of the Sample and Limitations of the Data."

Historical Data

HISTORICAL TABLES

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HISTORICAL DATA

General

The historical data presented in this volume were derived from material prepared for the *Statistics of Income* series. For the period 1945 through 1961, data were selected from years for which information was available for both unincorporated businesses and corporations.

The user of these tables must not expect exact comparability of data over many years because:

1. The tables span a period of time during which two basic tax laws were in effect, i.e., the 1939 and the 1954 Internal Revenue Codes. In addition, there were frequent amendments to each Code; for example, the Technical Amendments Act of 1958.

2. The Standard Industrial Classification was revised for Manufacturing industries in 1947, and for Nonmanufacturing industries in 1951. In 1957, a new version covering all industries was established which was first used in the preparation of *Statistics of Income* publications for 1958-59. Also, shifts in production techniques and materials, together with the introduction of new products, have caused individual firms to be shifted from one industry group to another. Generally, these shifts have been confined within particular industrial divisions--i.e., there have been few shifts from one industrial division to another. The *Statistics of Income* publications from which these historical data were obtained describe the changes in industrial classifications.

3. The statistical sample used for the three types of business organizations varied somewhat from year to year. The original source of the data describes in detail the statistical sample used and the limitations of the data.

Sole proprietorships

Data appearing in the sole proprietorship tables were taken from the *Statistics of Income* series *Individual Income Tax Returns* reports for the period 1945-46 through 1955-56. The 1957-58 through 1961-62 data were from *U. S. Business Tax Returns* reports.

Partnerships

The historical data for 1945-46 and 1947-48 were obtained from Treasury Department press releases containing income statement items, and selected items by size classification. The 1953-54 data were from the *Statistics of Income* 1953 series *Partnership Returns*, a report covering many heretofore unpublished financial details of partnerships. The 1957-58 through 1961-62 data were taken from *U. S. Business Tax Returns* reports.

Corporations

Data shown in the historical tables for corporations are selections from material published in the annual report, *Statistics of Income, Corporation Income Tax Returns* or available from unpublished worksheets comprising the Source Book. (See the section of this report entitled "Source Book" of *Statistics of Income* for a description and use of Source Book material.) The years covered were selected to complement the periods for which sole proprietorship and partnership data are available.

SOLE PROPRIETORSHIPS

Table 29.—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, NET PROFIT, AND NET LOSS, BY INDUSTRIAL DIVISION, FOR SELECTED YEARS

Year	Number of businesses	Business receipts (Thousand dollars)	Net profit (Thousand dollars)	Net loss (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Net profit (Thousand dollars)	Net loss (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Net profit (Thousand dollars)	Net loss (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Net profit (Thousand dollars)	Net loss (Thousand dollars)
	All industrial divisions				Agriculture, forestry, and fisheries				Mining				Construction			
1961-62	9,241,755	170,981,413	25,756,867	3,059,877	3,487,190	27,914,902	5,135,598	1,513,652	35,549	1,209,179	115,288	127,868	678,456	14,487,676	2,112,771	114,976
1960-61	9,089,985	171,257,205	24,269,011	3,201,921	3,480,195	27,369,780	4,575,683	1,578,044	33,036	1,501,474	115,742	218,786	655,155	14,941,971	2,028,208	129,753
1959-60	9,142,359	176,204,711	24,708,501	3,191,625	3,505,090	27,816,099	4,554,142	1,640,500	33,691	1,005,283	105,270	109,877	646,316	15,719,142	2,097,870	118,262
1958-59	8,799,711	163,398,989	23,339,350	2,561,561	3,489,164	25,913,881	5,232,281	1,215,687	35,413	1,286,608	109,468	105,110	604,910	13,561,916	1,838,868	147,632
1957-58	8,737,665	162,686,506	22,806,867	2,586,696	3,452,851	23,497,998	4,701,701	1,259,747	33,075	1,164,289	166,806	134,213	598,418	13,589,214	1,873,466	113,481
1955-56	8,239,328	138,840,548	19,998,669	2,410,493	3,513,080	21,704,755	4,214,631	1,386,839	29,981	934,705	105,306	118,320	524,944	12,428,301	1,607,133	98,291
1953-54	7,714,512	143,791,575	19,217,124	2,209,911	3,209,565	22,483,949	4,781,064	1,237,629	21,169	781,033	87,350	96,147	393,679	10,823,460	1,329,782	71,513
1951-52	7,339,811	131,864,551	18,377,038	1,825,493	3,209,539	22,947,065	5,365,746	(1)	21,000	813,839	99,487	(1)	342,310	9,624,851	1,180,142	(1)
1949-50	6,901,253	110,027,888	15,978,781	1,519,769	3,049,023	19,756,110	5,044,501	662,176	19,657	685,620	88,263	72,619	290,653	7,166,053	945,966	43,503
1947-48	6,624,300	101,124,485	16,249,504	1,144,818	2,955,492	18,788,509	5,737,464	494,475	18,766	531,398	81,206	48,062	322,459	5,785,489	850,911	34,243
1945-46	5,689,473	79,027,600	12,816,519	747,023	2,695,382	14,494,212	3,801,248	410,086	13,234	399,238	46,882	52,684	222,556	2,941,651	486,554	20,951
	Manufacturing				Transportation, communication, and sanitary services				Wholesale and retail trade							
									Total				Wholesale trade			
1961-62	194,325	6,599,828	728,587	67,906	286,672	4,100,142	666,687	96,609	1,942,804	85,639,324	6,194,923	615,139	328,130	16,973,390	1,503,539	94,282
1960-61	192,634	6,935,367	725,675	80,180	287,661	4,362,621	619,534	79,404	1,944,759	87,062,497	6,063,866	609,217	306,403	17,060,590	1,395,990	90,113
1959-60	186,901	6,726,173	692,841	65,893	283,553	4,044,718	629,667	76,148	2,009,785	92,389,543	6,453,601	671,722	269,063	19,084,211	1,298,493	129,414
1958-59	179,967	6,323,870	666,121	57,297	290,225	3,929,658	605,003	59,899	1,880,131	85,157,755	5,774,977	493,956	255,457	16,855,588	1,179,548	57,446
1957-58	170,395	6,248,046	657,551	85,748	295,561	3,682,743	607,408	79,157	1,870,401	89,312,470	5,878,653	519,785	260,319	18,511,321	1,256,741	71,432
1955-56	162,610	5,805,514	653,624	54,715	253,209	2,973,700	555,266	43,106	1,736,179	73,953,486	5,291,398	405,805	257,100	15,313,496	1,131,095	60,499
1953-54	171,669	6,672,513	669,530	50,518	269,675	2,870,366	539,580	43,744	1,825,442	80,969,411	5,349,410	477,191	222,720	17,124,226	1,064,103	60,666
1951-52	157,278	6,263,630	656,525	(1)	262,582	2,795,939	489,988	(1)	1,723,534	72,612,998	5,037,685	(1)	212,674	15,966,764	1,052,282	(1)
1949-50	164,687	4,841,844	490,313	79,053	238,152	2,281,279	414,149	48,396	1,691,370	61,141,142	4,288,365	410,333	165,687	11,482,862	645,825	62,596
1947-48	152,919	5,326,811	549,868	64,907	226,901	1,929,306	369,086	31,850	1,549,335	55,492,385	4,459,872	284,011	206,111	11,417,024	864,126	55,399
1945-46	121,543	5,247,246	610,558	37,241	165,673	1,457,452	281,707	24,685	1,285,517	43,032,887	4,127,280	104,003	144,144	10,089,941	690,848	21,887
	Wholesale and retail trade—Continued								Finance, insurance, and real estate				Services			
	Retail trade				Wholesale and retail trade not allocable											
1961-62	1,563,939	65,157,786	4,479,633	504,858	50,735	3,508,148	211,751	15,999	461,649	5,275,142	1,678,067	129,870	2,075,689	24,355,060	8,947,154	366,978
1960-61	1,547,858	65,438,678	4,359,951	491,235	90,498	4,563,229	307,925	27,869	482,909	5,293,971	1,648,840	131,412	1,966,068	23,256,055	8,420,251	360,584
1959-60	1,582,002	66,166,636	4,604,463	482,349	158,720	7,138,696	550,645	59,959	446,995	4,406,676	1,614,834	110,040	1,979,695	23,480,681	8,469,726	385,305
1958-59	1,552,566	63,811,388	4,331,657	420,682	72,108	4,490,779	263,772	15,828	436,296	6,106,808	1,523,009	159,286	1,825,988	20,710,408	7,486,288	296,307
1957-58	1,538,995	66,668,849	4,350,920	421,420	71,087	4,132,300	270,992	26,933	425,156	5,056,909	1,477,029	104,484	1,825,599	19,533,328	7,302,067	275,639
1955-56	1,399,963	54,368,411	3,883,129	312,623	79,116	4,271,579	277,174	32,683	397,571	4,520,655	1,392,376	65,145	1,578,709	16,246,282	6,098,827	223,444
1953-54	1,537,228	59,993,685	4,070,362	389,789	65,494	3,851,500	214,945	26,736	259,665	3,386,166	997,926	42,194	1,484,804	15,337,857	5,355,304	160,006
1951-52	1,450,471	53,086,430	3,777,137	(1)	60,389	3,559,804	208,266	(1)	205,077	2,880,825	806,502	(1)	1,355,389	13,367,054	4,619,588	(1)
1949-50	1,449,331	46,027,751	3,411,303	318,611	76,352	3,630,529	231,237	29,126	137,071	1,786,379	516,581	31,038	1,251,207	11,677,036	4,049,939	154,542
1947-48	1,286,796	41,368,707	3,401,228	215,022	56,428	2,706,654	194,518	13,590	149,313	1,552,775	502,060	43,616	1,132,752	9,876,255	3,453,630	110,926
1945-46	1,100,621	30,545,231	3,254,957	75,172	40,752	2,397,715	181,475	6,944	120,719	1,207,651	387,951	14,133	942,262	7,826,810	2,764,089	56,412
	Nature of business not allocable															
1961-62	79,421	1,400,160	177,792	26,879												
1960-61	47,568	533,469	71,212	14,541												
1959-60	50,333	616,396	90,550	13,878												
1958-59	57,617	408,085	103,335	26,387												
1957-58	66,209	601,509	142,186	14,442												
1955-56	43,045	273,150	80,108	14,828												
1953-54	78,844	466,820	107,178	30,969												
1951-52	63,102	558,350	121,375	(1)												
1949-50	59,433	692,425	140,704	18,109												
1947-48	116,363	1,841,557	245,407	32,728												
1945-46	122,587	2,420,453	310,250	26,828												

[1]Not available.

NOTE: See text for explanatory statements and "Description of the Sample and Limitations of the Data."
See table 1 for a complete list of industrial groups for sole proprietorships.

ACTIVE PARTNERSHIPS

Table 30.—NUMBER OF PARTNERSHIPS, BUSINESS RECEIPTS, DEPRECIATION, NET PROFIT, NET LOSS, AND INVENTORY, BY INDUSTRIAL DIVISION, FOR SELECTED YEARS

Selected years	Number of partnerships	Business receipts (Thousand dollars)	Net profit (Thousand dollars)	Net loss (Thousand dollars)	Depreciation (Thousand dollars)	Inventory, end-of-year (Thousand dollars)	Number of partnerships	Business receipts (Thousand dollars)	Net profit (Thousand dollars)	Net loss (Thousand dollars)	Depreciation (Thousand dollars)	Inventory, end-of-year (Thousand dollars)
	All industrial divisions						Agriculture, forestry, and fisheries					
1961-62	938,966	73,412,664	9,745,507	1,056,885	2,178,293	5,085,834	136,532	4,609,720	784,410	174,617	345,647	357,541
1960-61	940,560	72,771,424	9,373,289	1,012,916	2,083,506	5,111,553	136,306	4,352,068	728,594	174,054	330,789	273,427
1959-60	949,396	77,046,643	9,720,805	876,097	2,102,722	5,756,623	141,715	4,307,393	750,842	161,401	311,464	288,719
1958-59	953,840	78,235,308	9,487,390	838,337	2,017,335	6,012,338	144,915	4,242,768	816,278	164,655	326,187	394,988
1957-58	970,627	83,429,698	9,513,145	754,657	2,137,600	6,293,036	148,910	4,323,272	819,367	132,687	331,430	386,685
1953-54	958,591	78,538,704	9,329,399	935,133	1,526,059	5,824,195	143,643	3,495,487	627,860	142,304	240,984	348,813
1947-48	888,862	59,253,157	8,008,362	329,861	813,099	4,800,201	120,402	2,958,463	784,143	50,616	116,267	261,162
1945-46	627,049	47,465,345	6,935,211	167,496	483,557	3,295,472	100,809	1,878,774	497,858	30,081	68,835	209,308
	Mining						Construction					
1961-62	15,939	984,842	111,670	119,895	99,763	8,341	62,290	7,432,568	770,283	80,003	165,377	247,517
1960-61	15,697	1,006,936	114,348	157,164	103,367	8,748	62,451	6,583,633	713,533	75,748	168,022	237,369
1959-60	13,301	956,740	113,083	87,364	91,315	28,936	67,130	7,788,135	803,038	90,198	234,251	356,507
1958-59	18,075	1,034,473	127,459	173,418	106,522	19,529	60,945	7,337,987	768,478	52,675	172,080	188,124
1957-58	15,383	1,337,111	170,919	92,909	145,735	33,507	65,945	7,535,301	838,123	59,384	192,949	272,801
1953-54	21,643	1,308,843	352,548	411,025	82,338	7,407	67,010	7,033,833	819,710	40,421	140,434	239,779
1947-48	13,579	818,708	161,374	37,876	47,483	2,878	52,592	3,482,525	519,477	17,144	64,886	153,382
1945-46	11,147	563,872	101,869	36,376	32,456	2,329	24,825	1,689,060	243,201	10,678	26,255	49,359
	Manufacturing						Transportation, communication, water supply, and sanitary services					
1961-62	44,462	6,845,687	626,405	59,291	151,271	554,985	18,100	1,166,703	157,417	11,228	74,601	12,184
1960-61	47,183	7,372,219	663,127	60,853	167,129	570,743	17,638	1,000,332	144,877	15,951	76,160	3,917
1959-60	47,869	7,702,613	699,945	50,252	172,564	631,549	17,623	1,105,980	145,754	14,108	75,029	13,291
1958-59	50,745	8,006,907	728,451	62,543	185,518	729,073	17,198	1,047,915	143,100	11,415	76,502	5,356
1957-58	51,870	8,236,637	757,257	53,817	196,017	678,172	16,873	1,057,162	152,249	12,301	69,279	10,387
1953-54	63,144	9,356,506	1,000,277	65,650	184,215	754,306	20,349	970,216	173,188	6,598	65,513	6,488
1947-48	74,978	7,905,673	1,012,156	58,169	112,619	680,763	20,776	763,995	132,794	7,625	45,736	6,665
1945-46	61,196	10,533,236	1,528,620	23,010	94,899	755,625	12,300	600,510	107,262	5,290	26,298	3,389
	Wholesale and retail trade											
	Total						Wholesale trade					
1961-62	277,567	37,389,282	2,383,723	159,716	394,477	3,777,960	41,950	12,842,911	632,840	30,083	93,514	943,265
1960-61	291,053	39,002,533	2,458,219	167,849	405,782	3,889,870	40,572	12,711,942	627,562	40,809	95,028	920,619
1959-60	303,822	41,659,862	2,683,290	154,178	434,826	4,249,895	50,456	14,564,794	744,454	43,903	111,833	1,081,772
1958-59	317,656	42,919,970	2,713,152	177,251	473,776	4,526,328	48,884	15,115,810	755,989	47,927	119,776	1,119,094
1957-58	331,074	47,048,420	2,878,355	157,333	495,052	4,757,929	53,161	17,245,681	824,761	45,718	133,344	1,209,713
1953-54	356,800	47,973,413	3,213,945	174,692	416,346	4,339,137	46,665	17,306,042	817,089	84,208	89,000	1,021,520
1947-48	372,212	37,818,183	3,320,581	86,728	228,836	3,585,995	45,280	13,048,982	789,435	23,940	42,949	865,292
1945-46	248,860	26,678,408	2,794,518	25,987	115,493	2,190,679	37,037	11,667,486	852,189	8,553	24,792	768,159
	Wholesale and retail trade—Continued											
	Retail trade						Wholesale and retail trade not allocable					
1961-62	228,775	23,420,711	1,678,047	124,634	286,873	2,714,275	6,842	1,125,660	72,836	4,999	14,090	120,420
1960-61	238,451	24,786,856	1,731,673	119,693	292,453	2,813,780	12,030	1,503,735	98,984	7,347	18,301	155,471
1959-60	241,170	24,882,099	1,796,234	104,459	295,728	2,917,350	12,196	2,212,969	142,602	5,816	27,265	250,773
1958-59	250,629	25,378,891	1,797,770	121,671	322,728	3,139,665	18,143	2,425,269	159,393	7,653	31,272	267,569
1957-58	266,006	27,853,899	1,938,815	101,813	338,814	3,344,308	11,907	1,948,840	114,779	9,802	22,894	203,908
1953-54	291,234	28,194,552	2,212,091	84,502	305,497	3,069,068	18,901	2,472,819	184,765	5,982	21,849	248,549
1947-48	294,759	20,303,945	2,160,306	53,022	157,322	2,265,358	32,173	4,465,256	370,840	9,766	28,565	455,345
1945-46	201,854	12,868,831	1,746,561	15,966	80,535	1,249,559	9,969	2,142,091	195,768	1,468	10,166	172,961
	Finance, insurance, and real estate						Services					
1961-62	207,678	4,901,991	1,431,525	313,991	580,081	Not applicable	171,278	9,985,284	3,447,816	135,939	364,684	123,450
1960-61	202,630	4,031,113	1,336,025	244,230	473,777		159,360	9,281,292	3,166,213	110,661	354,800	124,689
1959-60	185,173	4,217,032	1,398,489	197,384	444,978		160,498	9,043,783	3,069,883	106,292	328,465	166,677
1958-59	168,960	4,483,411	1,277,977	116,632	347,237		162,881	8,927,394	2,853,531	73,631	324,117	140,002
1957-58	170,180	5,253,289	1,200,725	135,054	368,322		155,230	8,291,883	2,606,802	104,386	330,984	139,640
1953-54	131,371	2,136,388	995,948	45,438	185,311		146,453	6,139,910	2,105,993	44,993	207,010	120,773
1947-48	87,647	826,536	588,975	32,089	78,982		130,954	4,240,491	1,379,376	32,583	109,315	85,218
1945-46	64,478	1,862,929	492,008	17,651	55,419		90,466	3,139,150	1,061,521	14,542	57,375	55,058
	Nature of business not allocable											
1961-62	5,120	96,587	32,258	2,205	2,392	3,856						
1960-61	8,242	141,298	48,353	6,406	3,680	2,790						
1959-60	12,265	265,105	56,481	14,920	9,830	21,049						
1958-59	12,465	234,483	58,964	6,117	5,396	8,938						
1957-58	15,162	346,623	89,348	6,786	7,832	13,915						
1953-54	8,178	124,108	39,930	4,012	3,908	7,492						
1947-48	15,722	438,583	109,486	7,031	8,975	24,138						
1945-46	12,968	519,406	108,354	3,881	6,527	29,725						

Table 31.—NUMBER OF RETURNS, TOTAL COMPILED RECEIPTS, BUSINESS RECEIPTS, AND NET INCOME, BY INDUSTRIAL DIVISION, FOR SELECTED YEARS

Year	Number of returns	Total compiled receipts (Thousand dollars)	Business receipts (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Number of returns	Total compiled receipts (Thousand dollars)	Business receipts (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Number of returns	Total compiled receipts (Thousand dollars)	Business receipts (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Number of returns	Total compiled receipts (Thousand dollars)	Business receipts (Thousand dollars)	Net income (less deficit) (Thousand dollars)
	All industrial divisions				Agriculture, forestry, and fisheries				Mining				Construction			
1961-62	1,190,286	873,177,644	823,943,265	45,893,900	18,981	5,339,546	5,077,402	110,151	13,731	12,257,972	11,615,577	862,437	83,791	37,412,748	36,742,702	509,159
1960-61	1,140,574	849,131,939	802,790,920	43,505,174	17,139	4,402,207	4,214,621	37,334	13,017	10,925,775	10,408,286	738,864	72,332	32,893,347	32,361,892	379,212
1959-60	1,074,120	816,799,884	772,914,545	46,797,267	15,603	3,837,620	3,676,501	105,884	12,920	10,354,855	9,896,963	645,874	66,260	32,140,410	31,681,534	579,108
1958-59	990,381	735,338,092	696,593,934	38,522,869	13,945	3,613,666	3,454,765	143,561	12,117	10,105,633	9,629,295	831,761	59,847	28,561,305	28,147,531	658,894
1957-58	940,147	720,413,567	684,883,382	44,476,464	11,833	3,008,157	2,858,156	114,695	12,675	11,539,284	11,107,662	948,335	53,576	27,051,994	26,675,079	739,625
1955-56	807,303	642,248,036	612,682,730	47,478,271	10,303	2,585,998	2,476,132	123,231	10,718	9,810,730	9,458,679	1,080,309	41,569	20,038,383	19,741,680	477,838
1953-54	697,975	558,242,262	534,567,518	39,484,687	9,405	2,392,643	2,299,984	112,022	9,147	9,353,096	8,999,752	945,133	34,866	16,190,517	15,959,365	513,058
1951-52	652,376	517,039,183	497,202,910	43,545,590	8,734	2,467,383	2,322,869	258,917	9,036	9,690,851	9,315,739	1,120,071	29,593	14,240,093	14,010,409	559,378
1949-50	614,842	393,449,692	377,456,995	28,194,837	8,006	1,902,210	1,824,517	177,342	9,151	6,825,473	6,564,908	695,777	25,746	9,917,590	9,739,599	517,513
1947-48	551,807	367,745,578	353,793,872	31,422,728	7,329	1,670,512	1,595,525	215,342	8,294	6,036,603	5,809,182	786,051	20,287	7,048,005	6,929,018	391,639
	Manufacturing				Transportation, communication, electric, gas, and sanitary services				Wholesale and retail trade							
									Total wholesale and retail trade				Wholesale trade			
1961-62	173,558	377,580,234	369,911,448	22,493,578	47,048	68,153,902	66,322,225	7,486,686	364,947	270,846,706	266,419,143	4,563,809	123,412	132,513,679	130,588,312	2,286,650
1960-61	165,862	371,093,042	364,611,950	22,144,790	43,852	65,921,988	64,132,467	6,592,116	355,623	269,581,271	265,362,564	4,525,610	117,437	132,444,133	130,636,700	2,129,626
1959-60	156,297	363,157,167	356,972,649	24,985,884	43,195	62,308,546	60,609,006	6,790,796	334,717	256,647,744	252,867,764	5,567,128	109,648	125,702,917	124,124,376	2,562,827
1958-59	150,696	329,432,571	324,134,678	18,500,494	37,920	55,965,004	54,503,312	5,722,321	311,477	228,759,100	225,736,674	4,424,978	102,342	112,039,513	110,829,609	1,988,078
1957-58	138,566	332,621,264	327,539,023	22,738,048	37,763	56,075,459	54,443,332	5,757,322	304,117	232,107,862	229,076,399	4,710,899	103,474	115,445,818	114,234,568	2,223,613
1955-56	129,828	306,463,593	301,720,289	26,010,453	33,017	48,219,480	46,884,055	5,775,740	264,968	207,734,473	205,152,600	5,123,375	86,280	99,761,264	98,722,054	2,305,167
1953-54	121,086	281,121,862	277,225,220	21,421,346	29,937	40,810,130	39,588,816	5,037,116	228,360	169,999,143	167,963,838	3,932,640	74,101	81,500,014	80,704,176	1,667,856
1951-52	120,196	255,006,524	251,227,171	24,861,835	26,828	36,221,314	35,112,198	4,685,941	216,309	168,265,742	166,250,689	5,493,434	71,592	87,240,916	86,407,740	2,692,345
1949-50	117,270	187,346,823	184,478,915	14,246,866	25,908	28,723,748	27,801,630	2,873,761	204,025	132,291,269	130,628,705	3,840,358	67,927	63,884,361	63,266,350	1,437,383
1947-48	112,184	180,324,694	177,776,973	16,651,967	23,729	26,796,554	25,701,682	2,716,107	177,297	123,332,093	121,866,911	6,080,927	56,039	60,425,439	59,881,852	2,490,590
	Wholesale and retail trade—Continued								Finance, insurance, and real estate				Services			
	Retail trade				Wholesale and retail trade not allocable											
1961-62	230,243	132,437,539	130,056,689	2,151,902	11,292	5,895,488	5,774,142	125,257	340,210	75,584,053	43,215,510	8,982,109	137,955	25,920,339	24,563,082	889,926
1960-61	217,269	128,013,664	125,786,529	2,225,003	20,917	9,123,474	8,939,335	170,891	334,388	70,841,547	39,476,590	8,250,426	121,024	23,346,783	22,106,222	849,352
1959-60	199,624	120,151,714	118,156,300	2,762,884	25,445	10,793,113	10,587,088	241,417	318,592	65,911,758	36,062,139	7,152,612	110,005	22,227,256	20,954,310	968,252
1958-59	186,405	106,895,056	105,250,521	2,238,848	22,730	9,824,531	9,656,544	198,052	293,928	60,013,793	33,054,294	7,487,269	97,200	18,678,063	17,740,643	752,746
1957-58	178,493	106,673,226	105,010,490	2,287,077	23,150	9,988,818	9,831,341	200,209	276,935	39,571,953	15,668,244	8,677,089	90,597	18,230,523	17,329,319	789,055
1955-56	154,931	98,015,964	96,608,400	2,573,199	23,757	9,957,245	9,822,146	245,009	234,019	32,806,720	13,276,403	8,190,386	72,892	14,477,311	13,874,617	704,098
1953-54	134,631	79,769,207	78,644,992	2,072,953	19,628	8,729,922	8,614,670	191,831	195,207	26,174,914	10,849,826	6,921,311	63,517	12,100,550	11,587,756	608,351
1951-52	129,228	72,749,914	71,679,994	2,565,613	15,489	8,274,912	8,162,955	235,476	177,832	20,356,610	8,705,973	5,932,944	58,268	10,671,994	10,155,861	632,657
1949-50	118,792	60,658,609	59,723,164	2,201,901	17,306	7,748,299	7,639,191	201,074	166,277	17,048,059	7,541,804	5,283,987	53,978	9,285,575	8,777,571	557,399
1947-48	99,036	52,745,303	51,981,219	3,075,714	22,222	10,161,351	10,003,840	514,623	151,043	13,834,949	5,856,473	3,841,522	45,975	8,496,303	8,078,287	723,574
	Nature of business not allocable															
1961-62	8,065	82,144	76,176	[1]3,955												
1960-61	17,337	125,979	116,328	[1]12,530												
1959-60	16,531	214,528	193,679	1,729												
1958-59	13,251	208,957	192,742	845												
1957-58	13,085	207,071	186,168	1,396												
1955-56	9,989	111,348	98,275	7,159												
1953-54	6,450	99,407	92,961	6,290												
1951-52	5,580	118,672	102,001	413												
1949-50	4,481	108,945	99,346	1,834												
1947-48	5,669	205,865	179,821	15,599												

[1]Deficit.

Source Book of Statistics of Income, for Corporation Income Tax Returns, 1926-27 through 1951-52 and 1953-54 through 1961-62

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SOURCE BOOK OF STATISTICS OF INCOME FOR CORPORATION INCOME TAX RETURNS

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Source Book major and minor industrial groups	223

SOURCE BOOK OF STATISTICS OF INCOME FOR CORPORATION INCOME TAX RETURNS

Source Book of Statistics of Income consists of unpublished tables which provide more detailed data on corporation income tax returns than appear in the published *Statistics of Income* reports. Detailed income statement statistics are available on a minor industry group basis, annually, for the period since 1926-27, except for 1952-53. Since 1942, balance sheet data are also available for the minor industry groups. The minor industry groups, for which data are available in the 1961-62 **Source Book**, are listed at the end of this section. Industry groups available for the period 1926 through 1956 are summarized in *Statistics of Income—1956-57, Corporation Income Tax Returns*, pages 134-142. **Source Book** industries for more recent years have appeared in Table 1 of the annual **Corporation Income Tax Returns** reports.

Under the provisions of Public Law 87-870, the Internal Revenue Service may furnish reproductions of statistical studies, such as the **Source Book**, to researchers and analysts at cost. Reproductions are in the form of: (a) microfilm rolls, one for each year, containing tables for every minor industry category; and (b) single page reproduction of a table for each minor industry group for a given year. For each minor industry group there are two tables: for years before 1956-57, one table for returns with net income, and one for returns without net income; for 1956-57 and thereafter, one table for all returns, and another for returns with net income. Microfilm rolls are available generally at $20 per roll; single page reproductions at $1.00 each, with a minimum handling charge of $1.50. Requests for additional information on the contents of the **Source Book** or on the cost of reproductions should be addressed to the Director, Statistics Division, Internal Revenue Service, Washington, D. C. 20224. Orders should be accompanied by a check payable to: Fiscal Section, Internal Revenue Service, and should specify the year or years, and industrial groups desired.

Comparability of **Source Book** statistics for different years, like the published statistics, is affected by changes in the law, the tax return, and the Standard Industrial Classification which is issued by the Bureau of the Budget and from which *Statistics of Income* industrial classifications are derived. Changes in the law and tax forms are described each year in the *Statistics of Income—U. S. Business Tax Returns*, and *Corporation Income Tax Returns* reports. The last general revision of the Standard Industrial Classification affecting these data was first reflected in the 1958-59 statistics. Small business investment companies organized under the provisions of the Small Business Investment Act of 1958 were classified as a separate subgroup in 1960-61. In 1959-60, they were included in Other holding and investment companies.

Items in the 1961-62 **Source Book** which have been introduced since 1957-58:

Item	First shown
Dividends received deduction	1961-62
Loans to stockholders	1960-61
Loans from stockholders	1960-61
Income subject to tax	1959-60
Statutory special deductions	1959-60
Other current assets	1959-60
Other current liabilities	1959-60
Business receipts	1958-59
Net income, corporations electing to be taxed through shareholders, 1958 Act	1958-59
Cost of sales and operations	1958-59
Mortgage and real estate loans	1957-58
Deposits and withdrawable shares	1957-58

A description of items and classifications from 1926 to 1956 is contained in *Statistics of Income—1956-57, Corporation Income Tax Returns*, pages 134-142.

SOURCE BOOK OF STATISTICS OF INCOME

ACTIVE CORPORATION INCOME TAX RETURNS, JULY 1961-JUNE 1962

BALANCE SHEET AND INCOME STATEMENT ITEMS, BY INDUSTRIAL GROUPS AND BY SIZE OF TOTAL ASSETS

RETURNS WITH AND WITHOUT NET INCOME

MINOR INDUSTRY - 416

Transportation, communication, electric, gas, and sanitary services: Transportation: WATER TRANSPORTATION

(SIZE OF TOTAL ASSETS AND MONEY FIGURES IN THOUSANDS OF DOLLARS)

	ITEM	TOTAL	SIZE OF TOTAL ASSETS: ZERO ASSETS	OVER ZERO UNDER 50	50 UNDER 100	100 UNDER 500	500 UNDER 1,000	1,000 UNDER 2,500	2,500 UNDER 5,000	5,000 UNDER 10,000	10,000 UNDER 25,000	25,000 UNDER 50,000	50,000 UNDER 100,000	100,000 UNDER 250,000	250,000 OR MORE
1	NUMBER OF RETURNS, TOTAL	3351	103	1140	570	1005	201	149	78	47	29	18	6	5	-
2	FORM 1120-S	210	-	121	45	42	-	2	-	-	-	-	-	-	-
3	TOTAL ASSETS	3664348	-	23696	41889	226383	136979	232576	271014	333960	465517	655388	439921	837025	-
4	CASH	237184	-	2329	4179	31019	18989	26834	20476	23162	23457	51317	17901	17521	-
5	NOTES AND ACCOUNTS RECEIVABLE	512899	-	3597	6140	37495	37242	45631	47872	47758	43050	94437	47164	102513	-
6	LESS: RESERVE FOR BAD DEBTS	1856	-	26	-	52	119	169	325	499	3	393	-	270	-
7	INVENTORIES, TOTAL	33108	-	1099	911	2882	557	3261	1874	3857	791	6408	7467	4001	-
8	LAST-IN, FIRST-OUT	185	-	-	1	-	12	140	-	-	32	-	-	-	-
9	OTHER THAN LAST-IN, FIRST-OUT	12465	-	891	8	1851	136	887	837	3316	334	2646	-	1559	-
10	NOT STATED	20458	-	208	902	1031	409	2234	1037	541	425	3762	7467	2442	-
	INVESTMENTS, GOVT. OBLIGATIONS:														
11	STATES AND POSSESSIONS	6878	-	-	-	950	228	1202	1324	326	879	459	1510	-	-
12	UNITED STATES OBLIGATIONS	57184	-	-	-	439	864	8164	4731	9577	11713	6256	6068	9372	-
13	NOT STATED	5322	-	-	-	1937	-	1615	255	60	1455	-	-	-	-
14	OTH CURR. ASSETS INCL. S-T INV.	156416	-	449	2004	5449	5217	6176	6235	7339	4764	30192	1412	87179	-
15	LOANS TO STOCKHOLDERS	3046	-	18	804	349	320	174	986	-	395	-	-	-	-
16	MORTGAGE AND REAL ESTATE LOANS	8377	-	-	1178	113	-	384	193	2865	106	3538	-	-	-
17	OTHER INVESTMENTS	205325	-	791	188	8632	11004	26307	22391	25305	15601	68958	10705	15443	-
18	DEPRECIABLE ASSETS	3236388	-	24803	50893	216162	104745	179705	275752	302608	533670	525030	421150	601870	-
19	LESS: ACCUM. AMORT. & DEPR.	1209261	-	11513	26696	92629	44380	89022	121520	104847	195320	183209	119674	220451	-
20	DEPLETABLE ASSETS	25307	-	186	638	75	-	427	262	684	-	22781	254	-	-
21	LESS: ACCUMULATED DEPLETION	3385	-	21	79	-	-	-	7	108	-	2989	181	-	-
22	LAND	31110	-	477	667	8573	254	9634	2552	3244	2702	628	2230	149	-
23	INTANGIBLE ASSETS	844	-	50	249	22	-	11	109	106	-	-	297	-	-
24	LESS: ACCUM. AMORTIZATION	381	-	35	59	2	-	1	66	79	-	-	139	-	-
25	OTHER ASSETS	359843	-	1492	872	4969	2058	12243	7920	12602	22257	31975	43757	219698	-
26	TOTAL LIABILITIES	3664348	-	23696	41889	226383	136979	232576	271014	333960	465517	655388	439921	837025	-
27	ACCOUNTS PAYABLE	327872	-	5847	4388	47075	22874	38045	31539	21787	25161	47775	29453	53928	-
28	DEPOSITS & WITHDRAWABLE SHARES	827	-	-	-	-	-	475	352	-	-	-	-	-	-
29	BONDS, NOTES, MTGS. UNDER 1 YR.	192199	-	9956	4450	21961	12647	20608	16358	23632	23310	41733	8985	8559	-
30	OTHER CURRENT LIABILITIES	121815	-	822	2576	12612	9454	12275	11884	14223	5398	18304	4685	29582	-
31	LOANS FROM STOCKHOLDERS	21266	-	1483	2826	5576	1579	103	1913	233	5915	968	670	-	-
32	BONDS, NOTES, MTGS. OVER 1 YR	1099065	-	6514	7193	45853	20286	46285	98735	115549	229325	175003	217754	136568	-
33	OTHER LIABILITIES	182138	-	763	1673	5863	3514	8127	8692	22837	23997	55884	22510	28278	-
34	CAPITAL STOCK, PREFERRED	30783	-	-	559	1638	300	4272	1400	7376	6479	7284	116	1359	-
35	CAPITAL STOCK, COMMON	416228	-	9921	11512	39341	31083	29316	40350	45547	44685	59617	33664	71192	-
36	PAID-IN OR CAPITAL SURPLUS	176882	-	143	1788	13231	1483	12841	6769	11739	13148	43941	34872	36927	-
37	SURPLUS RESERVES	61108	-	214	-	498	122	3490	3576	1354	9946	11851	3746	26311	-
38	EARNED SURPLUS & UNDIV. PROFITS	1034165	-	-11967	4924	32735	33637	56739	49446	69683	78153	193028	83466	444321	-
39	TOTAL COMPILED RECEIPTS	2749848	35869	47178	43741	324458	245109	268202	277406	233905	231090	309208	269207	464475	-
40	BUSINESS RECEIPTS	2591868	34992	46397	40317	317213	241659	251880	264438	221097	225140	292850	257883	398002	-
	INTEREST ON GOVT. OBLIGATIONS:														
41	WHOLLY TAXABLE	8481	52	-	-	24	12	264	176	396	505	316	243	6493	-
42	SUBJECT TO SURTAX ONLY	24	-	-	-	10	-	-	1	-	13	-	-	-	-
43	WHOLLY TAX-EXEMPT	200	2	-	-	29	3	33	39	18	22	15	32	7	-
44	OTHER INTEREST	7703	41	4	104	262	271	471	569	1675	696	1933	251	1426	-
45	RENTS	17988	-	172	245	1671	545	4756	1486	1748	1425	5016	895	29	-
46	ROYALTIES	146	-	-	-	-	-	4	9	-	-	82	51	-	-
47	NET S-T CAP GAIN LESS L-T LOSS	222	56	-	31	98	29	5	2	-	1	-	-	-	-
48	NET L-T CAP GAIN LESS S-T LOSS	20516	122	143	2157	576	576	1480	4881	3815	2308	3787	482	189	-
49	NET GAIN, NONCAPITAL ASSETS	1316	-	-	3	11	-	310	40	-	34	59	859	-	-
50	DIVIDENDS, DOMESTIC CORP.	7665	20	21	-	186	191	1534	455	1675	134	2452	8	989	-
51	DIVIDENDS, FOREIGN CORP	295	-	-	-	2	-	4	1	41	-	168	-	79	-
52	OTHER RECEIPTS	93424	584	441	884	4376	1823	7461	5309	3440	812	2530	8503	57261	-
53	TOTAL COMPILED DEDUCTIONS	2646805	38569	47689	40491	308810	231783	250192	264015	225018	228029	300519	265841	445849	-
54	COST OF SALES AND OPERATIONS	1899166	26249	25530	20918	208913	172505	180855	196911	156991	157154	202499	198168	352473	-
55	COMPENSATION OF OFFICERS	43809	377	2747	1662	9630	6997	5514	4018	3288	2428	3277	1473	2398	-
56	RENT PAID ON BUSINESS PROPERTY	41374	154	1993	3198	4177	3097	4525	2784	5889	2564	8711	1926	2356	-
57	REPAIRS	16696	36	813	968	3204	1240	2970	3691	2742	1009	-	23	-	-
58	BAD DEBTS	1892	2	44	63	147	119	251	155	565	20	438	29	59	-
59	INTEREST PAID	61430	1479	564	615	2934	1484	3031	5267	6546	12292	10869	9730	6619	-
60	TAXES PAID	51807	520	1025	998	7163	12015	6924	6554	4025	2151	2683	4565	3184	-
61	CONTRIBUTIONS OR GIFTS	1411	7	-	21	117	267	366	101	88	123	109	84	128	-
62	AMORTIZATION	7267	844	3	25	11	185	74	114	767	2429	2684	101	30	-
63	DEPRECIATION	176247	2681	2373	3930	16974	7883	13096	16281	18123	29566	29979	17593	17768	-
64	DEPLETION	2270	-	21	-	-	-	29	12	124	-	1112	972	-	-
65	ADVERTISING	13076	55	319	273	2139	289	387	302	572	423	1191	1901	5225	-
66	AMTS CONTR UNDER PENSION PLANS	20532	182	-	21	3101	977	2754	2453	2189	1581	3050	1682	2542	-
67	AMTS CONTR OTHER BENEFIT PLANS	27490	245	300	25	1329	4782	4277	4593	2863	1521	877	2533	4145	-
68	NET LOSS, NONCAPITAL ASSETS	1798	-	2	-	18	254	750	29	432	31	192	90	-	-
69	OTHER DEDUCTIONS	280540	5738	11955	7774	48953	19689	24389	20750	19814	14737	32848	24971	48922	-
70	COMPL NET PR OR LOSS (39 LESS 53)	103043	-2700	-511	3250	15648	13326	18010	13391	8887	3061	8689	3366	18626	-
71	NET INC OR DEF. TOT. (70 LESS 43) FORMS 1120, -L, -M, -F (1)	102843	-2702	-511	3250	15619	13323	17977	13352	8869	3039	8674	3334	18619	-
72	NET INC OR DEF (71 LESS 79)	101001	-2702	-461	2522	15211	13323	17221	13352	8869	3039	8674	3334	18619	-
73	STATUTORY SPECIAL DEDUCTIONS	23387	31	87	702	2067	1010	4390	3236	1985	3410	5447	181	841	-
74	NET OPERATING LOSS DEDUCTION	17259	14	87	702	1933	727	3553	2847	564	3295	3362	175	-	-
75	DIVIDENDS RECEIVED DEDUCTION	5926	17	-	-	134	161	757	389	1421	115	2085	6	841	-
76	INCOME SUBJECT TO TAX	123883	755	1553	2969	17010	13647	16545	13436	12493	6769	13517	6462	18727	-
77	INCOME TAX	57406	339	497	890	6267	6259	7964	6289	6037	3328	6538	3333	9665	-
78	COMPILED NET PROFIT LESS INCOME TAX 1120,-L-M-F (70 LESS 77) (1)	45637	-3039	-1008	2360	9381	7067	10046	7102	2850	-267	2151	33	8961	-
79	1120-S INC OR DEF (71 LESS 72)	1842	-	-50	728	408	-	756	-	-	-	-	-	-	-
	DISTRIBUTIONS TO STOCKHOLDERS:														
80	CASH & ASSETS EXCEPT OWN STOCK	30959	-	334	724	1647	1196	3205	1209	2718	1387	7322	1491	9726	-
81	CORPORATION'S OWN STOCK	10211	-	-	-	610	6614	300	720	-	-	1916	-	51	-

FOR FOOTNOTES SEE PAGES 61 000 AND 61 585

SOURCE BOOK MAJOR AND MINOR INDUSTRIAL GROUPS

Industry Code	
	All industrial groups
011	Agriculture, forestry, and fisheries
	Mining
	Metal mining
101	Iron ores
102	Copper, lead and zinc, gold and silver ores
109	Other metal mining
121	Bituminous coal and lignite mining
	Crude petroleum and natural gas
131	Crude petroleum, natural gas, and natural gas liquids
138	Oil and gas field services
	Mining and quarrying of nonmetallic minerals, and anthracite mining
141	Dimension stone, crushed and broken stone, and sand and gravel
149	Other nonmetallic minerals, including anthracite mining
	Construction
151	General building contractors
152	Highway and street construction and heavy construction
154	General contractors not allocable
155	Special trade contractors
159	Contractors not allocable
	Manufacturing
	Beverage industries
191	Bottled and canned soft drinks and carbonated waters and flavoring extracts and flavoring sirups
192	Malt liquors and malt
194	Wines, brandy, and brandy spirits
195	Distilled, rectified, and blended liquors
	Food and kindred products
200	Meat products
201	Dairy products
202	Canning and preserving fruits, vegetables, and seafoods
203	Grain mill products
204	Bakery products
205	Sugar
206	Confectionery and related products
207	Vegetable oil mills and animal, marine, and edible fats and oils
208	Other food preparations and kindred products
209	Food and kindred products not allocable
211	Tobacco manufactures
	Textile mill products
220	Yarn and thread mills
221	Broad woven fabric mills, cotton
222	Broad woven fabric mills, man-made fiber and silk
223	Broad woven fabric mills, wool: including dyeing and finishing
224	Narrow fabrics and other smallwares mills: cotton, wool, silk, and man-made fiber
225	Knitting mills
226	Dyeing and finishing textiles, except wool fabrics and knit goods
227	Floor covering mills
228	Other textile goods
229	Textile mill products not allocable
	Apparel and other finished products made from fabrics and similar materials
231	Men's youths', and boys' suits, coats, overcoats, furnishings, work clothing, and allied garments
233	Women's, misses', children's, and infants' outerwear and undergarments
237	Hats, caps, and millinery, fur goods, and other apparel and accessories
238	Other fabricated textile products
239	Apparel and other finished product made from fabrics and similar materials not allocable
	Lumber and wood products, except furniture
241	Logging camps, logging contractors, and sawmills and planing mills
243	Millwork, veneer, plywood, and prefabricated structural wood products
249	Wooden containers and other wood products
	Furniture and fixtures
251	Household furniture
259	Office, public building, and other furniture and fixtures
	Paper and allied products
261	Pulp mills
262	Paper, paperboard, building paper, and building board mills
265	Paperboard containers and boxes
269	Converted paper and paperboard products, except containers and boxes
	Printing, publishing, and allied industries
271	Newspapers: publishing, publishing and printing
272	Periodicals: publishing, publishing and printing
273	Books
275	Commercial printing, manifold business forms, and greeting cards
278	Other publishing, bookbinding and related industries, and service industries for the printing trade
279	Printing, publishing, and allied industries not allocable
	Chemicals and allied products
280	Industrial inorganic and organic chemicals
281	Plastics materials and synthetic resins, synthetic rubber, synthetic and other man-made fibers, except glass
282	Drugs
283	Soap, detergents, and cleaning preparations
284	Paints, varnishes, lacquers, enamels, and allied products

Industry Code	
	Manufacturing--Continued
	Chemicals and allied products--Continued
285	Perfumes, cosmetics, and other toilet preparations
286	Agricultural chemicals
288	Gum and wood chemicals and other chemical products
289	Chemicals and allied products not allocable
	Petroleum refining and related industries
291	Petroleum refining
299	Paving and roofing materials and other products of petroleum and coal
	Rubber and miscellaneous plastics products
301	Tires and inner tubes
306	Rubber footwear, reclaimed rubber, and other fabricated rubber products
307	Miscellaneous plastics products
	Leather and leather products
314	Footwear, except rubber
319	Leather and other leather products
	Stone, clay, and glass products
321	Flat glass, glass and glassware, pressed or blown, and glass products made of purchased glass
324	Cement, hydraulic
325	Structural clay products
326	Pottery and related products
327	Concrete, gypsum, and plaster products
329	Cut stone and stone products and abrasive, asbestos, and other nonmetallic mineral products
	Primary metal industries
331	Blast furnaces, steel works, and rolling and finishing mills
332	Iron and steel foundries
333	Primary and secondary smelting and refining, and rolling, drawing, and extruding of nonferrous metals and alloys
336	Nonferrous foundries
338	Other primary metal industries
339	Primary metal industries not allocable
	Fabricated metal products (including ordnance), except machinery and transportation equipment
340	Metal cans
341	Cutlery, hand tools, and general hardware
342	Heating apparatus (except electric) and plumbing fixtures
343	Fabricated structural metal products
344	Screw machine products, and bolts, nuts, screws, rivets and washers
345	Metal stampings
346	Coating, engraving, and allied services
347	Ordnance and accessories
348	Miscellaneous fabricated wire products and other fabricated metal products
349	Fabricated metal products not allocable
	Machinery, except electrical and transportation equipment
350	Engines and turbines
351	Farm machinery and equipment
352	Construction, mining, and materials handling machinery and equipment
353	Metalworking machinery and equipment
354	Special industry machinery, except metalworking machinery
355	General industrial machinery and equipment
356	Office, computing, and accounting machines
357	Service industry machines
358	Other machinery, except electrical and transportation equipment
359	Machinery, except electrical and transportation equipment, not allocable
	Electrical machinery, equipment, and supplies
361	Electric transmission and distribution equipment
362	Electrical industrial apparatus
363	Household appliances
364	Electric lighting and wiring equipment
365	Radio and television receiving sets, except communication types
366	Communication equipment
367	Electronic components and accessories
368	Other electrical machinery, equipment, and supplies
369	Electrical machinery, equipment, and supplies not allocable
	Transportation equipment, except motor vehicles
371	Aircraft
372	Aircraft parts
373	Ship and boat building and repairing
374	Railroad equipment
379	Motorcycles, bicycles, and parts and other transportation equipment
	Motor vehicles and motor vehicle equipment
381	Motor vehicles, passenger car bodies, truck and bus bodies, and truck trailers
384	Motor vehicle parts and accessories
	Professional, scientific, and controlling instruments; photographic and optical goods; watches and clocks
391	Engineering, laboratory, scientific and research, and measuring and controlling instruments and associated equipment
393	Optical instruments and lenses, surgical, medical, and dental instruments and supplies, and ophthalmic goods
396	Photographic equipment and supplies
397	Watches, clocks, clockwork operated devices, and parts
	Other manufacturing industries
401	Jewelry, silverware, and plated ware

Industry Code	
	Manufacturing--Continued
	Other manufacturing industries--Continued
402	Costume jewelry and costume novelties, except precious metal
404	Toys, amusement, sporting and athletic goods
408	Manufacturing, not elsewhere classified
409	Manufacturing not allocable
	Transportation, communication, electric, gas, and sanitary services
	Transportation
411	Railroad transportation
412	Local and suburban transit
413	Motor freight transportation and warehousing
414	Taxicabs, intercity passenger transportation, school busses, and other local and interurban passenger transportation
415	Pipe line transportation
416	Water transportation
417	Transportation by air
418	Transportation services
419	Transportation not allocable
	Communication
421	Telephone communication (wire or radio)
422	Telegraph communication (wire and radio)
423	Radio broadcasting and television
429	Communication services, not elsewhere classified
	Electric and gas companies and systems
431	Electric companies and systems and combination companies and systems
432	Gas companies and systems
441	Water supply and other sanitary services
	Wholesale and retail trade
	Wholesale trade
	Groceries and related products
477	Meats and meat products
479	Poultry and poultry products, fish and seafoods, and other groceries and related products
	Electrical goods, hardware, and plumbing and heating equipment and supplies
486	Electrical goods
487	Hardware, and plumbing and heating equipment and supplies
	Other wholesalers
491	Beer, wine, and distilled alcoholic beverages
492	Dry goods and apparel
493	Drugs, chemicals, and allied products
494	Lumber and construction materials
495	Machinery, equipment, and supplies
496	Motor vehicles and automotive equipment
497	Farm products--raw materials
498	Wholesalers, not elsewhere classified
499	Wholesalers not allocable
	Retail trade
521	Food
	General merchandise
531	Department stores
532	Mail order houses
533	Limited price variety stores
539	Merchandise vending machine operators, direct selling organizations, and other general merchandise stores
541	Apparel and accessories
551	Furniture, home furnishings, and equipment
	Automotive dealers and gasoline service stations
561	Motor vehicle dealers
563	Tire, battery, and accessory dealers, and miscellaneous aircraft, marine, and automotive dealers
564	Gasoline service stations
581	Eating and drinking places
	Building materials, hardware, and farm equipment
591	Building materials
595	Hardware and farm equipment
	Other retail stores
601	Drug stores and proprietary stores
602	Liquor stores
607	Jewelry stores
608	Secondhand book, sporting goods, and farm supply stores and fuel and ice dealers and other retail stores
609	Retail trade not allocable
610	Wholesale and retail trade not allocable
	Finance, insurance, and real estate
	Banking
621	Commercial and stock savings banks, trust companies and establishments related to banking
622	Mutual savings banks
	Credit agencies other than banks
632	Savings and loan associations
634	Personal credit institutions
635	Business credit institutions
638	Other credit agencies
639	Credit agencies and finance not allocable
	Holding and other investment companies
641	Operating holding companies
642	Regulated investment companies
643	Small business investment companies, 1958 Act
644	Real estate investment trusts, 1960 Act
649	Other holding and investment companies
651	Security and commodity brokers, dealers, exchanges, and services
	Insurance carriers
661	Life insurance
662	Mutual insurance, except life or marine, and except mutual fire insurance companies issuing perpetual policies
669	Other insurance carriers

SOURCE BOOK MAJOR AND MINOR INDUSTRIAL GROUPS—Continued

Industry Code	
	Finance, insurance, and real estate--Continued
671	Insurance agents, brokers, and service
	Real estate, except lessors of real property other than buildings
681	Real estate operators (except developers), and lessors of buildings
683	Subdividers and developers and operative builders
684	Agents, brokers, and managers
685	Title abstract companies
689	Combinations of real estate, insurance, loans, law offices
	Lessors of real property, except buildings
692	Lessors of mining, oil and similar properties
693	Lessors of railroad property
699	Other lessors of real property, except buildings

Industry Code	
	Services
701	Hotels, rooming houses, camps, and other lodging places
	Personal services
721	Laundries, laundry services, and cleaning and dyeing plants
723	Photographic studios, including commercial photography
729	Beauty and barber shops, shoe repair and pressing shops, funeral services and other personal services
	Business services
738	Advertising
739	Credit reporting agencies, duplicating, mailing, and stenographic services, building services, news syndicates, employment agencies, and other business services

Industry Code	
	Services—Continued
	Automobile repair, services, and garages, and other repair services
751	Automobile repair, automobile services, and garages
759	Other repair services
	Motion pictures
78_	Motion picture production and distribution and motion picture service industries
783	Motion picture theaters
791	Amusement and recreation services, except motion pictures
	Other services
800	Physicians and surgeons
801	Medical and health services other than physicians and surgeons; and legal, educational, and other services
900	Nature of business not allocable

Facsimiles of Forms Used, 1961

FACSIMILES OF FORMS USED, 1961

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FORM 1040
U.S. Treasury Department
Internal Revenue Service

U.S. INDIVIDUAL INCOME TAX RETURN—1961

or taxable year beginning _____, 1961, ending _____, 19____

Your Social Security Number

PLEASE PRINT OR TYPE

First name and initial | Last name

(If joint return of husband and wife, use first names and middle initials of both)

Home address _____
(Number and street or rural route)

(City, town, or post office) (Postal zone number) (State)

Occupation

Wife's Social Security Number

Occupation

Check One { ☐ Single; ☐ Unmarried "Head of Household"; ☐ Surviving widow or widower with dependent child; ☐ Married filing joint return; ☐ Married filing separate return—Name of wife (husband) _____

● Attach Check or Money Order Here ●

● Attach Copy B of Forms W-2 Here ●

INCOME—(If joint return, include all income of both husband and wife)

1. Wages, salaries, tips, etc., and excess of allowances over business expenses.
   Employer's name — Where employed (city and state) — (a) Wages, etc. — (b) Federal income tax withheld
   If either you or your wife worked for more than one employer, see page 4 of instructions
2. ..... Totals here →
3. "Sick pay" if included in line 1 (attach required statement) .....
4. Subtract line 3 from total wages .....
5. Dividends, interest, rents, royalties, pensions, etc. (Schedule B—if required by instructions page 5) ....
6. Business income (Schedule C) ..... ♦
7. Sale or exchange of property (Schedule D) .....
8. Farm income (Schedule F) ..... ♦
9. Total (add lines 4 through 8) ..... ▲

FIGURE YOUR TAX BY USING EITHER 10 OR 11

10. Tax Table

If line 9 is less than $5,000 and you do not itemize deductions—

Copy total exemptions from page 2 here _____

Find your tax in table on page 10 of instructions.

Do not use lines 11 a, b, c, or d.

Enter tax on line 12.

11. Tax Rate Schedule

a. If you itemize deductions, enter total from page 2 .....
If line 9 is $5,000 or more and you do not itemize, enter 10% of line 9 but not more than $1,000 ($500 if married and filing separate return). ♦

b. Subtract line 11a from line 9 .....

c. Copy total exemptions from page 2 here _____, multiply by $600 ..

d. Subtract line 11c from line 11b .....
Figure your tax on this amount by using tax rate schedule on page 9 of instructions and enter tax on line 12.

12. Tax (from either tax table or tax rate schedule) .....
13. Self-employment tax (Schedule C–3 or F–1) ..... ♦
14. Total (add lines 12 and 13) .....

PAYMENTS AND CREDITS

15. a. Tax withheld (line 2, col. (b) above). Attach Forms W–2 .....
    b. Payments and credits on 1961 Declaration of Estimated Tax ..... •
    c. Dividends received credit .....
    d. Retirement income credit .....
    e. Other credits (Specify—see page 5 of instructions) .....
    f. Total (add lines a, b, c, d and e) ..... →
    District Director's office where amount an line 15b was paid _____

TAX DUE OR REFUND

16. If payments and credits (line 15f) are less than tax (line 14), enter Balance Due here ..... →
    Pay in full with this return to "Internal Revenue Service."
17. If payments and credits (line 15f) are larger than tax (line 14), enter Overpayment here ..... →
18. Line 17 to be: (a) Credited on 1962 estimated tax $_____; (b) Refunded $_____

I declare under penalties of perjury that I have examined this return (including accompanying schedules and statements) and to the best of my knowledge and belief it is true, correct, and complete. If prepared by a person other than taxpayer, his declaration is based on all information of which he has any knowledge.

Sign here _____
(Taxpayer's signature and date) (If joint return, BOTH HUSBAND AND WIFE MUST SIGN) (Wife's signature and date)

Sign here _____ _____ _____
(Signature of preparer other than taxpayer) (Address) (Date)

FORM 1040—1961

SCHEDULE A.—EXEMPTIONS (See page 6 of instructions)

Page 2

1. Exemptions for yourself—and wife (only if all her income is included in this return, or she had no income)

Check blocks which apply.

(a) Regular $600 exemption ..... ☐ Yourself ☐ Wife
(b) Additional $600 exemption if 65 or over at end of 1961 ..... ☐ Yourself ☐ Wife
(c) Additional $600 exemption if blind at end of 1961 ..... ☐ Yourself ☐ Wife

Enter number of exemptions checked →

2. Exemptions for your children and other dependents (list below)

- If an exemption is based on a multiple-support agreement of a group of persons, attach the declarations described on page 6 of instructions.

NAME Enter figure 1 in the last column to right for each name listed (Give address if different from yours)	Relationship	ANSWER ONLY FOR DEPENDENTS OTHER THAN YOUR CHILDREN: Months lived in your home. If born or died during year also write "B" or "D"	Did dependent have income of $600 or more?	Amount YOU furnished for dependent's support. If 100% write "ALL"	Amount furnished by OTHERS including dependent	
				$	$	→
						→
						→
						→
						→
						→
						→
						→

3. Total exemptions. (Enter here and on line 10 or 11c, page 1) .....

ITEMIZED DEDUCTIONS—If you do not use tax table or standard deduction

If husband and wife (not legally separated) file separate returns and one itemizes deductions, the other must also itemize

Show to whom paid. If necessary, write more than one item on a line or attach additional sheets. Please put your name and address on any attachments

Contributions (If other than money, submit description of property and method of valuation)

Total paid (not to exceed 20% of line 9, page 1, except as described on page 7 of instructions) ..... $

Interest

Total interest

Taxes

Real estate taxes ..... State income taxes .....
State and local sales taxes ..... Other taxes (specify) .....

Total taxes

Medical and dental expense (Submit itemized list. Do not enter any expense compensated by insurance or otherwise)

NOTE: If you or your wife are 65 or over, or if either has a dependent parent 65 or over, see page 8 of Instructions for possible larger deduction.

1. Total cost of medicine and drugs ..... $
2. Enter 1% of line 9, page 1 .....
3. Subtract line 2 from line 1 .....
4. Other medical and dental expenses (Including hospital insurance premiums) .....
5. Total (add lines 3 and 4) .....
6. Enter 3% of line 9, page 1 ..... $
7. Subtract line 6 from line 5; see page 8 of instructions for maximum limitation .....

Other deductions (See page 8 of instructions and attach required information)

Total

TOTAL DEDUCTIONS (Enter here and on line 11a, page 1) ..... $

EXPENSE ACCOUNT INFORMATION

Did you receive an expense allowance or reimbursement, or charge expenses to your employer? ... ☐ Yes ☐ No
If "Yes," did you submit itemized accounting of expenses to your employer? ..... ☐ Yes ☐ No

See page 4, instructions.

U.S. GOVERNMENT PRINTING OFFICE 1961 O—600590

HELPFUL INFORMATION ON

How To Prepare Your

INCOME TAX RETURN

on Form 1040 for 1961

☆ ☆ ☆ ☆ ☆ ☆ ☆ ☆ ☆ ☆ ☆ ☆ ☆ ☆

A Personal Letter to Taxpayers:

Oliver Wendell Holmes, one of our Nation's greatest judges, once wrote—"Taxes are what we pay for civilized society. . . ." Later, in saying he liked to pay taxes, he did not mention whether his enthusiasm included the filling out of tax forms.

But we all know that the forms as well as the taxes are necessary for the kind of orderly government which will preserve America and its way of life.

I therefore urge you to prepare your returns carefully and early. This will save you the inconveniences of correcting last-minute mistakes and obtaining last-minute information and assistance. Remember, the filing deadline is April 15.

Be sure you list all your income from every source—including dividends, interest and other earnings. List also deductions to which you are entitled, unless you are claiming them by the standard deduction.

After we receive your return, it is our duty to examine it for accuracy and completeness. In doing this, we may have to ask you to verify or correct some items. Most examinations are routine and should not cause concern to the overwhelming majority of taxpayers. If an examining officer indicates that additional tax is due, you will be given full opportunities for explanation and appeal if you do not agree with his conclusions.

Most taxpayers are able, with the enclosed instructions, to prepare their own returns. If, however, you have questions, you may telephone or visit the nearest Internal Revenue office. An employee there will be glad to help you.

Mortimer M. Caplin

Commissioner of Internal Revenue

INSTRUCTIONS FORM 1040 (1961)

HOW TO USE FORM 1040

In order to make preparation of tax returns easier for the great majority of taxpayers, the individual income tax return Form 1040 has been revised. The main form is limited to a single sheet. Supporting schedules may be attached according to the individual needs of each taxpayer.

If your income was entirely from salary and wages you will need only the 2-page Form 1040. You can use it whether you take the standard deduction or itemize deductions.

If in addition to salary and wages you have not more than $200 of dividends and interest, you also need only file the 2-page Form 1040. In such case merely enter the taxable amount of dividends and interest received on line 5 of the form. In figuring the amount of dividends to be reported, exclude the first $50 received from domestic corporations. This exclusion does not apply to so-called dividends received from mutual savings banks or savings (building) and loan associations on deposits or withdrawable accounts. If a joint return is filed and both husband and wife had dividend income, each is entitled at most to a $50 exclusion and one may not use any portion of the $50 exclusion not used by the other. For example, if the husband had $100 in dividends, and the wife had $20, only $70 may be excluded on a joint return.

If your dividends and interest exceed $200, or if you have income from rents, royalties, pensions, annuities, partnerships, estates, trusts, etc., use and attach Schedule B.

If you have income from a personally owned business, attach Schedule C.

If you have income from the sale or exchange of property, attach Schedule D.

If you have income from farming, attach Schedule F.

These schedules may be obtained from any Internal Revenue Service office.

WAGE EARNERS WITH LESS THAN $10,000 INCOME

You can use a simpler return (Form 1040A), printed on a punchcard, if:

1. Your income was less than $10,000, AND
2. It consisted of wages reported on withholding statements (Forms W-2) and not more than $200 total of other wages, interest, and dividends, AND
3. You wish to take the standard deduction (about 10 percent of your income) instead of itemizing deductions.

The special instruction sheet for the form provides further information about its use. One of the special features is that if your income is less than $5,000, you can choose to have the Internal Revenue Service figure your tax for you. You can obtain these forms from most banks and some post offices.

DIVIDENDS? INTEREST? RENTS?
Be sure to report all of your income from all sources. Some taxpayers, while reporting income from wages and other principal sources, tend to forget to report lesser amounts from sources such as interest on savings accounts and other interest, dividends, and rents, particularly when such amounts are credited to their accounts rather than received in cash. Your accuracy in reporting these amounts will benefit both you and your Government, and will avoid expensive enforcement action that might otherwise be necessary.

IMPORTANCE OF SOCIAL SECURITY NUMBERS

The Internal Revenue Service is installing an automatic data processing system which uses modern highspeed electronic equipment to improve and strengthen tax administration.

Because many names are alike it is necessary to use numbers, in addition to names, to identify taxpayers in our electronic and other records. Since 130 million Americans already have Social Security numbers, it has been decided to use these numbers for tax purposes to save them the inconvenience of obtaining other numbers. Most taxpayers have been putting these numbers on their tax returns for many years, and will need only to continue this practice.

At some time in the near future, those individuals who have income but do not have Social Security numbers will need to obtain account numbers. Details of this program will be announced from time to time. In the meantime, all those who are either employed or self-employed under the Social Security system should make sure that they have numbers and that they use their numbers on all tax documents. If you have previously obtained a Social Security number, but have no record of it, you should contact the nearest Social Security Administration office.

LOCATIONS OF DISTRICT DIRECTORS' OFFICES

Following is a list of the District Directors' offices. If there is more than one District Director's office in your State and you are not sure which one to use, consult your local post office.

ALABAMA—Birmingham 3, Ala.
ALASKA—Anchorage, Alaska.
ARIZONA—Phoenix, Ariz.
ARKANSAS—Little Rock, Ark.
CALIFORNIA—Los Angeles 12, Calif.; San Francisco 2, Calif.
COLORADO—Denver 2, Colo.
CONNECTICUT—Hartford 6, Conn.
DELAWARE—Wilmington 1, Del.
DISTRICT OF COLUMBIA—Baltimore 2, Md.
FLORIDA—Jacksonville 2, Fla.
GEORGIA—Atlanta 3, Ga.
HAWAII—Honolulu 13, Hawaii
IDAHO—Boise, Idaho
ILLINOIS—Chicago 2, Ill.; Springfield, Ill.
INDIANA—Indianapolis 4, Ind.
IOWA—Des Moines 9, Iowa.
KANSAS—Wichita 2, Kans.
KENTUCKY—Louisville 2, Ky.
LOUISIANA—New Orleans 12, La.
MAINE—Augusta, Maine.
MARYLAND—Baltimore 2, Md.
MASSACHUSETTS—Boston 15, Mass.
MICHIGAN—Detroit 31, Mich.
MINNESOTA—St. Paul 1, Minn.
MISSISSIPPI—Jackson 5, Miss.
MISSOURI—St. Louis 1, Mo.; Kansas City 6, Mo.
MONTANA—Helena, Mont.
NEBRASKA—Omaha 2, Nebr.
NEVADA—Reno, Nev.
NEW HAMPSHIRE—Portsmouth, N.H.
NEW JERSEY—Newark 2, N.J.; Camden 2, N.J.
NEW MEXICO—Albuquerque, N. Mex.
NEW YORK—Brooklyn 1, N.Y.; 484 Lexington Avenue, New York 17, N.Y.; Albany 10, N.Y.; Syracuse 2, N.Y.; Buffalo 2, N.Y.
NORTH CAROLINA—Greensboro, N.C.
NORTH DAKOTA—Fargo, N. Dak.
OHIO—Cleveland 15, Ohio; Cincinnati 2, Ohio.
OKLAHOMA—Oklahoma City 2, Okla.
OREGON—Portland 12, Oreg.
PANAMA CANAL ZONE—Director of International Operations, Internal Revenue Service, Washington 25, D.C.
PENNSYLVANIA—Philadelphia 7, Pa.; Scranton 3, Pa.; Pittsburgh 30, Pa.
PUERTO RICO—Director of International Operations, Internal Revenue Service, 1105 Fernandez Juncos Avenue, Santurce, P.R.
RHODE ISLAND—Providence 7, R.I.
SOUTH CAROLINA—Columbia, S.C.
SOUTH DAKOTA—Aberdeen, S. Dak.
TENNESSEE—Nashville 3, Tenn.
TEXAS—Austin 1, Tex.; Dallas 1, Tex.
UTAH—Salt Lake City 1, Utah.
VERMONT—Burlington, Vt.
VIRGINIA—Richmond 19, Va.
VIRGIN ISLANDS—Director of International Operations, Internal Revenue Service, 1105 Fernandez Juncos Avenue, Santurce, P.R.
WASHINGTON—Tacoma 2, Wash.
WEST VIRGINIA—Parkersburg, W. Va.
WISCONSIN—Milwaukee 2, Wis.
WYOMING—Cheyenne, Wyo.
FOREIGN ADDRESSES—Taxpayers with legal residence in Foreign Countries—Director of International Operations, Internal Revenue Service, Washington 25, D.C.

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GENERAL INSTRUCTIONS

WHO MUST FILE A TAX RETURN

Every citizen or resident of the United States—whether an adult or minor—who had $600 or more income in 1961 must file; if 65 or over, $1,200 or more.

A person with income of less than these amounts should file a return to get a refund if tax was withheld. A married person with income less than her (his) own personal exemption(s) should file a joint return with husband or wife to get the smaller tax or larger refund for the couple.

Earned Income From Sources Outside The United States.—To determine whether an income tax return must be filed, income must be computed without regard to the exclusion provided for income earned from sources outside the United States. If you received such income and believe it is excludable for income tax purposes, complete Form 2555 and attach it to your Form 1040.

MEMBERS OF ARMED FORCES

Members of Armed Forces should give name, service serial number, and permanent home address.

WHEN AND WHERE TO FILE

Please file as early as possible. You must file not later than April 15. Mail your return to the "District Director of Internal Revenue" for the district in which you live. U.S. citizens abroad who have no legal residence or place of business in the United States should file with Director of International Operations, Internal Revenue Service, Washington 25, D.C.

WHERE TO GET FORMS

As far as practical, the forms are mailed directly to taxpayers. Additional forms may be obtained from any Internal Revenue Service office, and also at most banks and some post offices.

HOW TO PAY

The balance of tax shown to be due on line 16, page 1, of your return on Form 1040 must be paid in full with your return if it amounts to $1.00 or more. Checks or money orders should be made payable to "Internal Revenue Service."

ATTACHMENTS TO THE RETURN

Insofar as possible, you should fill in all required information directly on your return. If schedules are attached, they should conform in arrangement and detail with the official schedules, and totals should be entered on the return form.

MARRIED PERSONS—JOINT OR SEPARATE RETURNS

Advantages of a Joint Return.— Generally it is advantageous for a married couple to file a joint return. There are benefits in figuring the tax on a joint return which often result in a lower tax than would result from separate returns.

How To Prepare a Joint Return.— You must include all income and deductions of both husband and wife. In the return heading, list both names including middle initials (for example: "John F. and Mary L. Doe"). Both must sign the return.

A husband and wife may file a joint return even though one of them had no income. A joint return may not be filed if either husband or wife was a nonresident alien at any time during the taxable year. A nonresident alien should file on Form 1040B, 1040NB or 1040NB–a, whichever is appropriate.

When a joint return is filed, the couple assumes full legal responsibility for the entire tax, and if one fails to pay, the other must pay it.

How To Prepare a Separate Return.—If you file separate returns each must report his or her separate income and deductions. When filing separate returns, the husband and wife should each claim the allowable deductions paid with his or her own funds. (In community property States, deductions resulting from payments made out of funds belonging jointly to husband and wife may be divided half and half.) If one itemizes and claims actual deductions, then both must do so.

Changes in Marital Status.—If you are married at the end of your taxable year, you are considered married for the entire year. If you are divorced or legally separated on or before the end of your year, you are considered single for the entire year. If your wife or husband died during the year, you are considered married for the entire year, and may file a joint return. You may also be entitled to the benefits of a joint return for the two years following the death of your husband or wife. See below.

SPECIAL COMPUTATIONS

Unmarried Head of Household.—The law provides a special tax rate for any individual who qualifies as a "Head of Household." Only the following persons may qualify: (a) one who is unmarried (or legally separated) at the end of the taxable year, or (b) one who is married at the end of the year to an individual who was a nonresident alien at any time during the taxable year. In addition, you must have furnished over half of the cost of maintaining as your home a household which during the entire year, except for temporary absence, was occupied as the principal place of abode and as a member of such household by (1) any related person other than your child or stepchild (see those listed under "Line 2," paragraph 5 on page 6 of these instructions) for whom you are entitled to a deduction for an exemption, unless the deduction arises from a multiple support agreement, (2) your unmarried child, grandchild, or stepchild, even though such child is not a dependent or (3) your married child, grandchild, or stepchild for whom you are entitled to a deduction for an exemption.

If you qualify under (a) or (b) above, you are entitled to the special tax rate if you pay more than half the cost of maintaining a household (not necessarily your home) which is the principal place of abode of your father or mother and who qualifies as your dependent.

The rates for Head of Household are found in Tax Rate Schedule III on page 9 of these instructions.

Widows and Widowers.—Under certain conditions a taxpayer whose husband (or wife) has died during either of her two preceding taxable years may compute her tax by including only her income, exemptions, and deductions, but otherwise computing the tax as if a joint return had been filed. However, the exemption for the decedent may be claimed only for the year of death.

The conditions are that the taxpayer (a) must not have remarried, (b) must maintain as her home a household which is the principal place of abode of her child or stepchild for whom she is entitled to a deduction for an exemption, and (c) must have been entitled to file a joint return with her husband (or wife) for the year of death.

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HOW TO REPORT YOUR INCOME

The law states that all kinds of income in whatever form received are subject to tax with specific exemptions. This means that all income which is not specifically exempt must be included in your return, even though it may be offset by expenses and other deductions.

The following examples will help you to determine what kinds of income must be reported on your income tax return and what items are exempt from tax.

Examples of Income Which Must Be Reported

Wages, salaries, bonuses, commissions, fees, tips, and gratuities.
Dividends.
Interest on bank deposits, bonds, notes.
Interest on U.S. Savings bonds.
Profits from sales or exchanges of real estate, securities, or other property.
Industrial, civil service and other pensions, annuities, endowments.
Rents and royalties from property, patents, copyrights.
Profits from business or profession.
Your share of partnership profits; estate or trust income.
Employer supplemental unemployment benefits.
Alimony, separate maintenance or support payments received from (and deductible by) your husband (or wife). For details see Miscellaneous, page 8 of this pamphlet.

Examples of Income Which Should Not Be Reported

Disability retirement payments and other benefits paid by the Veterans Administration.
Dividends on veterans' insurance.
Workmen's compensation, insurance, damages, etc., for injury or sickness.
Interest on State and municipal bonds.
Life insurance proceeds upon death.
Federal and State Social Security benefits.
Railroad Retirement Act benefits.
Gifts, inheritances, bequests.

INSTRUCTIONS FOR PAGE 1 OF FORM 1040

Line 1.—Wages, Salaries, Etc.—Report the full amount of your wages, salaries, fees, commissions, tips, bonuses, and other payments for your personal services even though taxes and other amounts have been withheld by your employer. All income regardless of where earned must be reported on one Federal tax return.

Payment in Merchandise, etc.—If you are paid in whole or in part in merchandise, services, stock, or other things of value, you must determine the fair market value of such items and include it in your wages.

Meals and Living Quarters.—Employees who, as a matter of choice, receive meals and lodging from their employers whether or not it is agreed to be part of their salaries must include in income the fair market value of the meals and lodging.

However, if, for the convenience of your employer, your meals are furnished at your place of employment or you are required to accept lodging at your place of employment as a condition of your employment, the value of the meals or lodging is not to be reported in your return.

Two or More Employers.—If more than $144.00 of Social Security (F.I.C.A.) employee tax was withheld during 1961 *because either you or your wife received wages from more than one employer,* the excess should be claimed as a credit against income tax. Enter any excess of Social Security tax withheld over $144.00 on line 1, column (b), the "Federal Income Tax Withheld" column, and write "F.I.C.A. tax" in the "Where Employed" column. If a joint return, do not add the Social Security tax withheld from both husband and wife to figure the excess over $144.00; compute the credit separately.

Credit for Taxes Paid by Regulated Investment Companies.—If you are entitled to a credit for taxes paid by a regulated investment company on undistributed capital gains, enter the credit on line 1, column (b), and write "Credit from regulated investment company" in the "Where Employed" column. To substantiate the credit claimed attach Copy B of Form 2439 to page 1 of Form 1040 in the same manner as Withholding Statements, Form W-2.

EMPLOYEE BUSINESS EXPENSES

Deductible Expenses.—You may deduct the following expenses from the amounts you are required to report on line 1, page 1, to the extent they are not paid by your employer.

(1) *Travel and transportation.*—You can deduct the costs of bus, taxi, plane, train, etc., fares or the cost of operating an automobile in connection with your duties as an employee.

(2) *Meals and lodging.*—If you are temporarily away on business, at least overnight from the city, town, or other general area which constitutes your principal or regular business location, you can deduct meals and lodging in addition to the travel costs.

(3) *Outside salesmen.*—If you are an "outside salesman," you may also deduct other expenses which are ordinary and necessary in performing your duties, such as business entertainment, stationery, and postage. An "outside salesman" is one who is engaged in full-time solicitation of business for his employer away from the employer's place of business. It does not include a person whose principal activities consist of service and delivery as, for example, a milk driver-salesman.

If you itemize deductions on page 2 of your return, you may also deduct (under the heading "Other Deductions") business expenses, other than those described above. Examples of such expenses are professional and union dues, and the cost of tools, materials, etc., which are not paid for by your employer.

Reporting Expenses.— After answering the questions on page 2 of Form 1040, report the expenses and employer payments as follows:

If your employer's payments equaled your business expenses no further entry is required on the form. If the payments exceeded the expenses, the excess must be included in income on line 1, page 1, and identified as "Excess Reimbursements." If the expenses exceeded the payments, the excess expenses may be deducted as explained above. You may use Form 2106 for this purpose.

Additional Information.—If (1) you were required to and did submit an expense voucher or other accounting for your expenses to your employer, and (2) you are not claiming a deduction for business expenses, no additional information is required to be submitted with your return. You have made the equivalent of an accounting to your employer if you received per diem in lieu of subsistence, or a mileage allowance not in excess of certain prescribed amounts. These amounts for the period ending August 13, 1961, are $15 per diem and 12½ cents mileage and for the period subsequent to that date, $20 per diem and 15 cents mileage.

If you do not meet the two conditions indicated above you must submit the following additional information with your return:

(1) The total of all amounts received from or charged to your employer for business expenses,

(2) The amount of your business expenses broken down into broad categories, and

(3) The number of days away from home on business.

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EXCLUSION FOR "SICK PAY"

Line 3.—You may exclude from income amounts received under a wage continuation plan for the period during which you were absent from work on account of personal injuries or sickness. If both you and your employer contribute to the plan, any benefits attributable to your own contributions are excludable without limit, but there are certain limitations on the exclusion of the benefits attributable to your employer's contributions. In the case of such a contributory plan, it will be necessary for you to know to what extent any benefits are attributable to your contributions and to what extent they are attributable to your employer's contributions.

The employer-provided wage continuation payments can be excluded at a rate not to exceed $100 a week. In cases where these payments exceed a weekly rate of $100, the exclusion is figured by multiplying the amount received by 100 and dividing the result by the weekly rate of payment.

If your absence is due to sickness, you cannot exclude the payments received for the first 7 calendar days of each absence from work. However, if you were (a) hospitalized on account of sickness for at least one day at any time during the absence from work, or (b) injured, the exclusion applies from the first day of absence.

If you received sick pay and it is included in your gross wages as shown on Form W–2, enter the gross wages on line 1, and enter on line 3 the amount of such wages to be excluded. In addition, attach Form 2440 or a statement showing your computation, and indicating the period or periods of absence, nature of sickness or injury, and whether hospitalized. Form 2440 may be obtained from any Internal Revenue Service office.

Amounts received by an employee for a period of absence from work on account of pregnancy are not excludable as sick pay unless a written statement is furnished by a physician that the employee should remain at home because of substantial danger of miscarriage. However, a woman is considered to be "sick" for tax purposes from the beginning of labor and continues as long as she is absent from work on account of being physically incapacitated as a result of childbirth or a miscarriage.

INCOME OTHER THAN SALARIES AND WAGES, LINES 5, 6, 7, AND 8

Income other than from salaries and wages with one exception is to be reported by means of separate schedules.

The exception is that if you have income from dividends and interest in an amount of $200 or less it will not be necessary for you to use a separate schedule to report the income. See "How to Use Form 1040" on page 2 of these instructions.

The following separate schedules are to be used to report items of other income.

Schedule B. — Dividends, Interest, Pensions, Annuities, Rents, Royalties, and other income or losses not required to be reported elsewhere.

Schedule C.—Profit (or Loss) From Business or Profession.

Schedule D.—Gains and Losses From Sales or Exchanges of Property.

Schedule F.—Schedule of Farm Income and Expenses.

TAX—PAYMENTS AND CREDITS—BALANCE DUE OR REFUND

Figuring Your Tax

Line 10.— The Tax Table is provided by law and saves you the trouble of itemizing deductions and computing your tax. The table allows for an exemption of $600 for each person claimed as a dependent, and charitable contributions, interest, taxes, etc., approximating 10 percent of your income.

Line 11.—The tax rate schedules on page 9 are to be used to figure your tax. Be sure to use the right schedule. See page 3 for special computations.

Line 15.—Payments and Credits.— There are credits and payments that you may use to reduce your tax. They are:

a. Income Tax Withheld which is reflected on the Forms W–2 which you receive from your employer.

b. Estimated tax credits and payments for 1961.

c. Dividends received credit.—Part VII of separate Schedule B.

NOTE.—If your income was from salary and wages and not more than $200 of dividends and interest as explained on page 2, you are entitled to a credit of 4 percent of the amount of dividends included in your return. However, the credit may not exceed the lesser of:

(1) the total income tax reduced by the foreign tax credit; or

(2) Four percent of the taxable income. (If tax is computed, taxable income is the amount on line 11d, page 1. If the Tax Table is used, it is the amount on line 9, page 1, less (a) 10 percent thereof, and (b) the number of exemptions on line 3 of Schedule A multiplied by $600.)

d. Retirement Income Credit from Part VIII separate Schedule B.

e. Other Credits.—If you itemize deductions on page 2 of the return you may receive credit for foreign income taxes (attach Form 1116), credit for partially tax-exempt interest, and tax paid at source on tax-free covenant bonds.

Tax Due or Refund.—In order to facilitate the processing of collections and refunds, balances due of less than $1.00 need not be paid, and overpayments of less than $1.00 will be refunded only upon separate application to your District Director.

Declarations of Estimated Tax.—For many taxpayers the withholding tax on wages is not sufficient to keep them paid up on their income tax. In general, the law requires every citizen or resident of the United States to file a Declaration of Estimated Income Tax, Form 1040–ES, and to make quarterly payments in advance of filing the annual income tax return if his total expected tax exceeds his withholding (if any) by $40 or more. Farmers may postpone filing their 1962 declarations until January 15, 1963. A declaration must be filed if you:

(*a*) can reasonably expect gross income exceeding—

(1) $10,000 for a head of a household or a widow or widower entitled to the special tax rates;

(2) $5,000 for other single individuals;

(3) $5,000 for a married individual not entitled to file a joint declaration;

(4) $5,000 for a married individual entitled to file a joint declaration, and the combined income of both husband and wife can reasonably be expected to exceed $10,000; OR

(*b*) can reasonably expect to receive more than $200 from sources other than wages subject to withholding.

Additional Charge for Underpayment of Estimated Tax.—Estimate your tax carefully. Avoid the difficulties of paying a large balance with your return.

Furthermore, there is an additional charge imposed by law for underpayment of any installment of estimated tax. Details of this additional charge, and exceptions to it, are printed on Form 1040–ES and Form 2210. If you had an underpayment and believe one of the exceptions applies, attach a statement or Form 2210 to your return.

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SCHEDULE A—Exemptions

HOW TO CLAIM YOUR EXEMPTIONS

You Are Allowed a Deduction of $600 for Each Exemption for Which You Qualify as Explained Below

LINE 1.—EXEMPTIONS FOR YOU AND WIFE

For You.—You, as the taxpayer, are always entitled to at least one exemption. If, at the end of your taxable year, you were either blind or 65 or over, you get two exemptions. If you were both blind and 65 or over, you get three exemptions. Be sure to check the appropriate blocks. Age and blindness are determined as of December 31, 1961.

For Your Wife.—An exemption is allowed for your wife (or husband) if you and she are filing a joint return. If you file a separate return, you may claim her exemptions only if she had no income and did not receive more than half her support from another taxpayer. You are not entitled to an exemption for your wife on your return if she files a separate return for any reason (for example, to obtain a refund of tax withheld where her income is less than $600). Otherwise, your wife's exemptions are like your own—one, if she was neither blind nor 65 or over; two, if she was either blind or 65 or over; three, if she was both blind and 65 or over.

In Case of Death.—If your wife or husband died during 1961, the number of her or his exemptions is determined as of the date of death.

Proof of Blindness.—If totally blind, a statement to that effect must be attached to the return. If partially blind, attach a statement from a qualified physician or a registered optometrist that (1) central visual acuity did not exceed 20/200 in the better eye with correcting lenses, or (2) that the widest diameter of the visual field subtends an angle no greater than 20°.

LINE 2.—EXEMPTIONS FOR YOUR CHILDREN AND OTHER DEPENDENTS

Fill in this line to claim exemptions for your children, stepchildren, and other dependents. Each dependent must meet all of the following tests:

1. Income.—Received less than $600 income (if the child was under 19 or was a student, this limitation does not apply), and

2. Support.—Received more than half of his or her support from you (or from husband or wife if a joint return is filed), (see definition below of support), and

3. Married Dependents.—Did not file a joint return with her husband (or his wife), and

4. Nationality.—Was either a citizen or resident of the United States or a resident of Canada, Mexico, the Republic of Panama or the Canal Zone; or was an alien child adopted by and living with a United States citizen abroad.

5. Relationship.—EITHER (1) for your entire taxable year had your home as his principal place of abode and was a member of your household; OR (2) was related to you (or to husband or wife if a joint return is filed) in one of the following ways:

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

*Includes a child who is a member of your household if placed with you by an authorized placement agency for legal adoption.

Definition of Support.—Support includes food, shelter, clothing, medical and dental care, education, and the like. Generally, the amount of an item of support will be the amount of expense incurred by the one furnishing such item. If the item of support furnished by an individual is in the form of property or lodging, it will be necessary to measure the amount of such item of support in terms of its fair market value. In computing the amount of support include amounts contributed by the dependent for his own support and also amounts ordinarily excludable from income (for example, social security benefits).

In figuring whether you provide more than half of the support of a student, you may disregard amounts received by him as scholarships.

Definition of Student.—The law defines a student as an individual who, during each of 5 calendar months during the year, is (*a*) a full-time student at an educational institution or (*b*) pursuing a full-time course of institutional on-farm training under the supervision of an accredited agent of an educational institution or of a State, or a political subdivision of a State.

Returns for Children under 19 and Students.—If your dependent child is under 19 or is a student and has income of $600 or over, he must file an income tax return, report the income, and claim his exemption. If you provide over half of your child's support and meet the other qualifications for claiming a dependent, you may also claim the exemption on your return.

Birth or Death of Dependent.—You can claim a full $600 exemption for a dependent who was born or died during the year if the tests for claiming an exemption for such dependent are met for the part of the year during which he was alive.

Exemptions for Individuals Supported by More Than One Taxpayer.—If several persons contributed toward the support of an individual during the taxable year, but none contributed over half of the support, they may designate one of their number to claim the exemption if:

(a) They as a group have provided over half of the support of the individual; and

(b) Each of them, had he contributed over half of the support, would have been entitled to claim the individual as a dependent; and

(c) The person claiming the exemption for the individual contributed over 10 percent of the support; and

(d) Each other person in the group who contributed over 10 percent of the individual's support makes a declaration that he will not claim the individual as a dependent for the year. The declarations must be filed with the return of the person claiming the exemption. Form 2120, Multiple Support Declaration, is available at any Internal Revenue Service office.

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ITEMIZED DEDUCTIONS—If you do not use Tax Table or Standard Deduction

CONTRIBUTIONS

If you itemize deductions, you can deduct gifts to religious, charitable, educational, scientific, or literary organizations, and organizations for the prevention of cruelty to children and animals, unless the organization is operated for personal profit, or conducts propaganda or otherwise attempts to influence legislation. You can deduct gifts to fraternal organizations if they are to be used for charitable, religious, etc., purposes. You can also deduct gifts to veterans' organizations, or to a governmental agency which will use the gifts for public purposes including civil defense purposes. Civil defense volunteers may deduct unreimbursed expenses paid for gasoline and other expenses of participation in official civil defense activities.

A contribution may be made in money or property (not services). If in property, it is generally measured by the fair market value of the property at the time of contribution.

For the contribution to be deductible, the recipient of the contribution must have been organized or created in the United States or its possessions, or under our law. The law does not allow deductions for gifts to individuals, or to other types of organizations, however worthy.

In general, the deduction for contributions may not exceed 20 percent of your income, line 9, page 1. However, you may increase this limitation to 30 percent if the extra 10 percent consists of contributions made to churches, a convention or association of churches, tax-exempt educational institutions, tax-exempt hospitals, or certain medical research organizations. Attach a schedule showing this computation.

While you can deduct gifts to the kind of organizations listed below, you cannot deduct dues or other payments to them, for which you receive personal benefits.

If you support a student in your home under a written agreement with a charitable or educational institution, you may be entitled to deduct as a contribution a part or all of your expenses. Consult the nearest Internal Revenue Service office for details.

You CAN Deduct Gifts To:

Churches, including assessments
Salvation Army
Red Cross, community chests
Nonprofit schools and hospitals
Veterans' organizations
Boy Scouts, Girl Scouts, and other similar organizations
Nonprofit organizations primarily engaged in conducting research or education for the alleviation and cure of diseases such as tuberculosis, cancer, multiple sclerosis, muscular dystrophy, cerebral palsy, poliomyelitis, diabetes, cystic fibrosis, diseases of the heart, etc.

You CANNOT Deduct Gifts To:

Relatives, friends, other individuals
Political organizations or candidates
Social clubs
Labor unions
Chambers of commerce
Propaganda organizations

INTEREST

If you itemize deductions, you can deduct interest you paid on your personal debts, such as bank loans or home mortgages. Interest paid on business debts should be reported in the separate schedule in which your business income is reported. Do not deduct interest paid on money borrowed to buy tax-exempt securities or single-premium life insurance. Interest paid on behalf of another person is not deductible unless you were legally liable to pay it. In figuring the interest paid on a mortgage on your home or on an installment contract for goods for your personal use, eliminate such items as carrying charges and insurance, which are not deductible, and taxes which may be deductible but which should be itemized separately.

If interest charges are not stated separately on installment purchases of personal property (such as automobiles, radios, etc.), you may deduct an amount equal to 6 percent of the average unpaid monthly balance.

You CAN Deduct Interest On:

Your personal note to a bank or an individual
A mortgage on your home
A life insurance loan, if you pay the interest in cash
Delinquent taxes

You CANNOT Deduct Interest On:

Indebtedness of another person, when you are not legally liable for payment of the interest
A gambling debt or other nonenforceable obligation
A life insurance loan, if interest is added to the loan and you report on the cash basis

TAXES

If you itemize deductions, you can deduct most non-Federal taxes paid by you. You can deduct state or local retail sales taxes if under the laws of the state they are imposed directly upon the consumer, or if they are imposed on the retailer (or wholesaler in case of gasoline taxes) and the amount of the tax is separately stated by the retailer. In general, you cannot deduct taxes assessed for pavements or other local improvements, including front-foot benefits, which tend to increase the value of your property. Consult your Internal Revenue Service office for circumstances under which local improvement taxes may be deducted.

Do not deduct on page 2 any non-business Federal taxes, or any taxes paid in connection with a business or profession which are deductible in Part IV of Schedule B, or Schedule C or F.

You CAN Deduct:

Personal property taxes
Real estate taxes
State income taxes
State or local retail sales taxes
Auto license fees
State capitation or poll taxes
State gasoline taxes

You CANNOT Deduct:

Any Federal excise taxes on your personal expenditures, such as taxes on theater admissions, furs, jewelry, cosmetics, transportation, telephone, gasoline, etc.
Federal social security taxes
Hunting licenses, dog licenses
Auto inspection fees
Water taxes
Taxes paid by you for another person

MEDICAL AND DENTAL EXPENSES

If you itemize deductions, you can deduct, within the limits described below, the amount you paid during the year (not compensated by hospital, health or accident insurance) for medical or dental expenses for yourself, your wife, or any dependent who received over half of his support from you whether or not the dependent had $600 or more income. List on the attachment the name and amount paid to each person or institution.

You can deduct amounts paid for the prevention, cure, correction, or treatment of a physical or mental defect or illness. If you pay someone for both nursing and domestic duties, you can deduct only the nursing cost.

You can deduct amounts paid for transportation primarily for and essential to medical care, but not for any other travel expense even if it benefits your health. Meals and lodging while you are away from home receiving medical treatment may not be treated as medical expense unless they are part of a hospital bill or are included in the cost of care in a similar institution.

FIGURING THE DEDUCTION

(A) General Rule:

(1) *Medical and dental expenses.*—You can deduct that portion of your medical and dental expenses which exceed 3 percent of line 9, page 1, of Form 1040 and which were paid for: (a) the taxpayer, wife, dependent parent(s), all of whom were under 65 years of age, and (b) all other dependents regardless of age.

(2) *Medicine and drugs.*—The total amount paid for medicine and drugs for the persons listed above is also reduced by 1 percent of line 9, page 1, Form 1040.

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(B) Special Rule For Certain Persons 65 or over:

The 3 percent reduction does not apply to medical and dental expenses paid by a taxpayer or his wife for:

(a) Himself and his wife if EITHER is 65 years of age or over;

(b) A dependent who is 65 or over and who is the mother or father of the taxpayer or his wife.

If you wish, you may obtain Form 2948 from any Internal Revenue Service office to assist you.

Limitations.— The deduction for medical and dental expenses may not exceed $2,500 multiplied by the number of exemptions claimed on the return (other than the exemptions for age and blindness). In addition, there is a maximum limitation as follows:

(a) $5,000 if the taxpayer is single and not a head of household or a widow or widower entitled to the special tax rates;

(b) $5,000 if the taxpayer is married but files a separate return; or

(c) $10,000 if the taxpayer files a joint return, or is a head of household or a widow or widower entitled to the special tax rates.

(d) If either you or your wife are disabled and 65 or over, you may qualify for an increased maximum limitation. Consult the nearest Internal Revenue Service office for further information.

Subject to the Foregoing Limitations, You CAN Deduct as Medical Expenses Payments To or For:

Physicians, dentists, nurses, and hospitals
Drugs or medicines
Transportation necessary to get medical care
Eyeglasses, artificial teeth, medical or surgical appliances, braces, etc.
X-ray examinations or treatment
Premiums on hospital or medical insurance

You CANNOT Deduct Payments For:

Funeral expenses and cemetery plot
Illegal operations or drugs
Travel ordered or suggested by your doctor for rest or change
Premiums on life insurance
Cosmetics

OTHER DEDUCTIONS

Expenses for the Care of Children and Certain Other Dependents.—If deductions are itemized, a deduction not to exceed a total of $600 for expenses paid by a woman or a widower (including men who are divorced or legally separated under a decree and who have not remarried) for the care of:

(a) dependent children under 12 years of age; or

(b) dependent persons (excluding husband or wife) physically or mentally incapable of caring for themselves, if such care is to enable the taxpayer to be gainfully employed or to actively seek gainful employment.

Do not deduct any child care payments to a person for whom you claim an exemption.

In the case of a woman who is married, the deduction is allowed only (*a*) if she files a joint return with her husband; and (*b*) the deduction is reduced by the amount (if any) by which their combined income, line 9, page 1, exceeds $4,500. If the husband is incapable of self-support because he is mentally or physically defective, these two limitations do not apply.

If the person who receives the payment performs duties not related to dependent care, only that part of the payment which is for the dependent's care may be deducted.

If you claim this deduction, attach a detailed statement showing the amounts expended and the person or persons to whom they were paid. If you wish, you may obtain Form 2441 from any Internal Revenue Service office.

Casualty Losses and Thefts.—If you itemize deductions, you can deduct a net loss resulting from the destruction of your property in a fire, storm, automobile accident, shipwreck, or other losses caused by natural forces. Damage to your car by collision or accident can be deducted if due merely to faulty driving but cannot be deducted if due to your willful act or negligence. You can also deduct losses due to theft, but not losses due to mislaying or losing articles.

The amount of loss to be deducted is measured by the fair market value of the property just before the casualty less its fair market value immediately after the casualty (but not more than the cost or other adjusted basis of the property), reduced by any insurance or compensation received. Attach an explanation.

You CAN Deduct Losses On:

Property such as your home, clothing, or automobile destroyed or damaged by fire
Property, including cash, which is stolen from you
Loss or damage of property by flood, lightning, storm, explosion, or freezing

You CANNOT Deduct Losses On:

Personal injury to yourself or another person
Accidental loss by you of cash or other personal property
Property lost in storage or in transit
Damage by rust or gradual erosion
Animals or plants damaged or destroyed by disease

Expenses for Education.—Expenses for education may be deducted if the education was undertaken primarily for the purpose of:

(a) Maintaining or improving skills required in your employment or other trade or business, or

(b) Meeting the express requirements of your employer, or the requirements of applicable law or regulations, imposed as a condition to the retention of your salary, status, or employment.

Expenses incurred for the purpose of obtaining a new position, a substantial advancement in position, or for personal purposes are not deductible. The expenses incurred in preparing for a trade or business or a specialty are personal expenses and are not deductible.

The rules for reporting deductible education expenses are the same as those shown on page 4 for the reporting of "Employee Business Expenses." If you are required therein to attach a statement to your return explaining the nature of the expenses, also include a description of the relationship of the education to your employment or trade or business. If the education was required by your employer, a statement from him would be helpful.

Miscellaneous.—If you itemize deductions, you can deduct several other types of expenses under "Other Deductions."

If you work for wages or a salary, you can deduct your ordinary and necessary employee business expenses which have not been claimed on page 1.

You can deduct all ordinary and necessary expenses connected with the production or collection of income, or for the management or protection of property held for the production of income.

If you are divorced or legally separated and are making periodic payments of alimony or separate maintenance under a court decree, you can deduct these amounts. Periodic payments made under either (a) a written separation agreement entered into after August 16, 1954, or (b) a decree for support entered after March 1, 1954, are also deductible. Such payments must be included in the wife's income. You cannot deduct any voluntary payments not under a court order or a written separation agreement, lump-sum settlements, or specific maintenance payments for support of minor children.

You may deduct gambling losses only to the extent of gambling winnings.

If you are a tenant-stockholder in a cooperative housing corporation, you can deduct your share of its payments for interest and real estate taxes.

You CAN Deduct Cost Of:

Safety equipment
Dues to union or professional societies
Entertaining customers
Tools and supplies
Fees to employment agencies

You CANNOT Deduct Cost Of:

Travel to and from work
Entertaining friends
Bribes and illegal payments

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TAX RATE SCHEDULE

If you do not use the Tax Table on page 10, then figure your tax on amount on line 11d, page 1 of your return, by using appropriate tax rate schedule on this page.

Schedule I. (A) SINGLE TAXPAYERS who do not qualify for rates in Schedules II and III, and (B) married persons filing separate returns.

If the amount on line 11d, page 1, is:		*Enter on line 12, page 1:*	
Not over $2,000.....		20% of the amount on line 11d.	
Over—	*But not over—*		*of excess over—*
$2,000	— $4,000.....	$400, plus 22%	— $2,000
$4,000	— $6,000.....	$840, plus 26%	— $4,000
$6,000	— $8,000.....	$1,360, plus 30%	— $6,000
$8,000	— $10,000....	$1,960, plus 34%	— $8,000
$10,000	— $12,000....	$2,640, plus 38%	— $10,000
$12,000	— $14,000....	$3,400, plus 43%	— $12,000
$14,000	— $16,000....	$4,260, plus 47%	— $14,000
$16,000	— $18,000....	$5,200, plus 50%	— $16,000
$18,000	— $20,000....	$6,200, plus 53%	— $18,000
$20,000	— $22,000....	$7,260, plus 56%	— $20,000
$22,000	— $26,000....	$8,380, plus 59%	— $22,000
$26,000	— $32,000....	$10,740, plus 62%	— $26,000
$32,000	— $38,000....	$14,460, plus 65%	— $32,000
$38,000	— $44,000....	$18,360, plus 69%	— $38,000
$44,000	— $50,000....	$22,500, plus 72%	— $44,000
$50,000	— $60,000....	$26,820, plus 75%	— $50,000
$60,000	— $70,000....	$34,320, plus 78%	— $60,000
$70,000	— $80,000....	$42,120, plus 81%	— $70,000
$80,000	— $90,000....	$50,220, plus 84%	— $80,000
$90,000	— $100,000...	$58,620, plus 87%	— $90,000
$100,000	— $150,000...	$67,320, plus 89%	— $100,000
$150,000	— $200,000...	$111,820, plus 90%	— $150,000
$200,000.....		$156,820, plus 91%	— $200,000

Schedule II. (A) MARRIED TAXPAYERS filing joint returns, and (B) certain widows and widowers. (See page 3 of these instructions)

If the amount on line 11d, page 1, is:		*Enter on line 12, page 1:*	
Not over $4,000.....		20% of the amount on line 11d.	
Over—	*But not over—*		*of excess over—*
$4,000	— $8,000.....	$800, plus 22%	— $4,000
$8,000	— $12,000....	$1,680, plus 26%	— $8,000
$12,000	— $16,000....	$2,720, plus 30%	— $12,000
$16,000	— $20,000....	$3,920, plus 34%	— $16,000
$20,000	— $24,000....	$5,280, plus 38%	— $20,000
$24,000	— $28,000....	$6,800, plus 43%	— $24,000
$28,000	— $32,000....	$8,520, plus 47%	— $28,000
$32,000	— $36,000....	$10,400, plus 50%	— $32,000
$36,000	— $40,000....	$12,400, plus 53%	— $36,000
$40,000	— $44,000....	$14,520, plus 56%	— $40,000
$44,000	— $52,000....	$16,760, plus 59%	— $44,000
$52,000	— $64,000....	$21,480, plus 62%	— $52,000
$64,000	— $76,000....	$28,920, plus 65%	— $64,000
$76,000	— $88,000....	$36,720, plus 69%	— $76,000
$88,000	— $100,000...	$45,000, plus 72%	— $88,000
$100,000	— $120,000...	$53,640, plus 75%	— $100,000
$120,000	— $140,000...	$68,640, plus 78%	— $120,000
$140,000	— $160,000...	$84,240, plus 81%	— $140,000
$160,000	— $180,000...	$100,440, plus 84%	— $160,000
$180,000	— $200,000...	$117,240, plus 87%	— $180,000
$200,000	— $300,000...	$134,640, plus 89%	— $200,000
$300,000	— $400,000...	$223,640, plus 90%	— $300,000
$400,000.....		$313,640, plus 91%	— $400,000

Schedule III. Unmarried (or legally separated) taxpayers who qualify as HEAD OF HOUSEHOLD. (See page 3 of these instructions)

If the amount on line 11d, page 1, is:		*Enter on line 12, page 1:*	
Not over $2,000.....		20% of the amount on line 11d.	
Over—	*But not over—*		*of excess over—*
$2,000	— $4,000.....	$400, plus 21%	— $2,000
$4,000	— $6,000.....	$820, plus 24%	— $4,000
$6,000	— $8,000.....	$1,300, plus 26%	— $6,000
$8,000	— $10,000....	$1,820, plus 30%	— $8,000
$10,000	— $12,000....	$2,420, plus 32%	— $10,000
$12,000	— $14,000....	$3,060, plus 36%	— $12,000
$14,000	— $16,000....	$3,780, plus 39%	— $14,000
$16,000	— $18,000....	$4,560, plus 42%	— $16,000
$18,000	— $20,000....	$5,400, plus 43%	— $18,000
$20,000	— $22,000....	$6,260, plus 47%	— $20,000
$22,000	— $24,000....	$7,200, plus 49%	— $22,000
$24,000	— $28,000....	$8,180, plus 52%	— $24,000
$28,000	— $32,000....	$10,260, plus 54%	— $28,000
$32,000	— $38,000....	$12,420, plus 58%	— $32,000
$38,000	— $44,000....	$15,900, plus 62%	— $38,000
$44,000	— $50,000....	$19,620, plus 66%	— $44,000
$50,000	— $60,000....	$23,580, plus 68%	— $50,000
$60,000	— $70,000....	$30,380, plus 71%	— $60,000
$70,000	— $80,000....	$37,480, plus 74%	— $70,000
$80,000	— $90,000....	$44,880, plus 76%	— $80,000
$90,000	— $100,000...	$52,480, plus 80%	— $90,000
$100,000	— $150,000...	$60,480, plus 83%	— $100,000
$150,000	— $200,000...	$101,980, plus 87%	— $150,000
$200,000	— $300,000...	$145,480, plus 90%	— $200,000
$300,000.....		$235,480, plus 91%	— $300,000

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TAX TABLE

FOR PERSONS WITH INCOMES UNDER $5,000 WHO DO NOT ITEMIZE ON PAGE 2 OF FORM 1040

Read down the income columns below until you find the line covering the total income you entered on line 9, page 1, Form 1040. Then read across to the appropriate column headed by the number corresponding to the number of exemptions claimed on line 3, Sch. A, page 2. Enter the tax you find there on line 12, page 1.

If total income on line 9, page 1, is—		And the number of exemptions claimed on line 3, Sch. A, p. 2, is		
At least	But less than	1	2	3 If 4 or more there is no tax
		Your tax is—		
$0	$675	$0	$0	$0
675	700	4	0	0
700	725	8	0	0
725	750	13	0	0
750	775	17	0	0
775	800	22	0	0
800	825	26	0	0
825	850	31	0	0
850	875	35	0	0
875	900	40	0	0
900	925	44	0	0
925	950	49	0	0
950	975	53	0	0
975	1,000	58	0	0
1,000	1,025	62	0	0
1,025	1,050	67	0	0
1,050	1,075	71	0	0
1,075	1,100	76	0	0
1,100	1,125	80	0	0
1,125	1,150	85	0	0
1,150	1,175	89	0	0
1,175	1,200	94	0	0
1,200	1,225	98	0	0
1,225	1,250	103	0	0
1,250	1,275	107	0	0
1,275	1,300	112	0	0
1,300	1,325	116	0	0
1,325	1,350	121	1	0
1,350	1,375	125	5	0
1,375	1,400	130	10	0
1,400	1,425	134	14	0
1,425	1,450	139	19	0
1,450	1,475	143	23	0
1,475	1,500	148	28	0
1,500	1,525	152	32	0
1,525	1,550	157	37	0
1,550	1,575	161	41	0
1,575	1,600	166	46	0
1,600	1,625	170	50	0
1,625	1,650	175	55	0
1,650	1,675	179	59	0
1,675	1,700	184	64	0
1,700	1,725	188	68	0
1,725	1,750	193	73	0
1,750	1,775	197	77	0
1,775	1,800	202	82	0
1,800	1,825	206	86	0
1,825	1,850	211	91	0
1,850	1,875	215	95	0
1,875	1,900	220	100	0
1,900	1,925	224	104	0
1,925	1,950	229	109	0
1,950	1,975	233	113	0
1,975	2,000	238	118	0
2,000	2,025	242	122	2
2,025	2,050	247	127	7
2,050	2,075	251	131	11
2,075	2,100	256	136	16
2,100	2,125	260	140	20
2,125	2,150	265	145	25
2,150	2,175	269	149	29
2,175	2,200	274	154	34
2,200	2,225	278	158	38
2,225	2,250	283	163	43
2,250	2,275	287	167	47
2,275	2,300	292	172	52
2,300	2,325	296	176	56

If total income on line 9, page 1, is—		And the number of exemptions claimed on line 3, Sch. A, page 2, is—											
		1 And you are—		2 And you are—			3 And you are—						7
At least	But less than	Single or a married person filing separately	An unmarried head of a household	Single or a married person filing separately	An unmarried head of a household	(*) A married couple filing jointly	Single or a married person filing separately	An unmarried head of a household	(*) A married couple filing jointly	4	5	6	If 8 or more there is no tax
		Your tax is—											
$2,325	$2,350	$301	$301	$181	$181	$181	$61	$61	$61	$0	$0	$0	$0
2,350	2,375	305	305	185	185	185	65	65	65	0	0	0	0
2,375	2,400	310	310	190	190	190	70	70	70	0	0	0	0
2,400	2,425	314	314	194	194	194	74	74	74	0	0	0	0
2,425	2,450	319	319	199	199	199	79	79	79	0	0	0	0
2,450	2,475	323	323	203	203	203	83	83	83	0	0	0	0
2,475	2,500	328	328	208	208	208	88	88	88	0	0	0	0
2,500	2,525	332	332	212	212	212	92	92	92	0	0	0	0
2,525	2,550	337	337	217	217	217	97	97	97	0	0	0	0
2,550	2,575	341	341	221	221	221	101	101	101	0	0	0	0
2,575	2,600	346	346	226	226	226	106	106	106	0	0	0	0
2,600	2,625	350	350	230	230	230	110	110	110	0	0	0	0
2,625	2,650	355	355	235	235	235	115	115	115	0	0	0	0
2,650	2,675	359	359	239	239	239	119	119	119	0	0	0	0
2,675	2,700	364	364	244	244	244	124	124	124	4	0	0	0
2,700	2,725	368	368	248	248	248	128	128	128	8	0	0	0
2,725	2,750	373	373	253	253	253	133	133	133	13	0	0	0
2,750	2,775	377	377	257	257	257	137	137	137	17	0	0	0
2,775	2,800	382	382	262	262	262	142	142	142	22	0	0	0
2,800	2,825	386	386	266	266	266	146	146	146	26	0	0	0
2,825	2,850	391	391	271	271	271	151	151	151	31	0	0	0
2,850	2,875	395	395	275	275	275	155	155	155	35	0	0	0
2,875	2,900	400	400	280	280	280	160	160	160	40	0	0	0
2,900	2,925	405	404	284	284	284	164	164	164	44	0	0	0
2,925	2,950	410	409	289	289	289	169	169	169	49	0	0	0
2,950	2,975	415	414	293	293	293	173	173	173	53	0	0	0
2,975	3,000	420	419	298	298	298	178	178	178	58	0	0	0
3,000	3,050	427	426	305	305	305	185	185	185	65	0	0	0
3,050	3,100	437	435	314	314	314	194	194	194	74	0	0	0
3,100	3,150	447	445	323	323	323	203	203	203	83	0	0	0
3,150	3,200	457	454	332	332	332	212	212	212	92	0	0	0
3,200	3,250	467	464	341	341	341	221	221	221	101	0	0	0
3,250	3,300	476	473	350	350	350	230	230	230	110	0	0	0
3,300	3,350	486	482	359	359	359	239	239	239	119	0	0	0
3,350	3,400	496	492	368	368	368	248	248	248	128	8	0	0
3,400	3,450	506	501	377	377	377	257	257	257	137	17	0	0
3,450	3,500	516	511	386	386	386	266	266	266	146	26	0	0
3,500	3,550	526	520	395	395	395	275	275	275	155	35	0	0
3,550	3,600	536	530	404	404	404	284	284	284	164	44	0	0
3,600	3,650	546	539	414	413	413	293	293	293	173	53	0	0
3,650	3,700	556	549	424	423	422	302	302	302	182	62	0	0
3,700	3,750	566	558	434	432	431	311	311	311	191	71	0	0
3,750	3,800	575	567	443	441	440	320	320	320	200	80	0	0
3,800	3,850	585	577	453	451	449	329	329	329	209	89	0	0
3,850	3,900	595	586	463	460	458	338	338	338	218	98	0	0
3,900	3,950	605	596	473	470	467	347	347	347	227	107	0	0
3,950	4,000	615	605	483	479	476	356	356	356	236	116	0	0
4,000	4,050	625	615	493	489	485	365	365	365	245	125	5	0
4,050	4,100	635	624	503	498	494	374	374	374	254	134	14	0
4,100	4,150	645	634	513	508	503	383	383	383	263	143	23	0
4,150	4,200	655	643	523	517	512	392	392	392	272	152	32	0
4,200	4,250	665	653	533	527	521	401	401	401	281	161	41	0
4,250	4,300	674	662	542	536	530	410	410	410	290	170	50	0
4,300	4,350	684	671	552	545	539	420	419	419	299	179	59	0
4,350	4,400	694	681	562	555	548	430	429	428	308	188	68	0
4,400	4,450	704	690	572	564	557	440	438	437	317	197	77	0
4,450	4,500	714	700	582	574	566	450	448	446	326	206	86	0
4,500	4,550	724	709	592	583	575	460	457	455	335	215	95	0
4,550	4,600	734	719	602	593	584	470	467	464	344	224	104	0
4,600	4,650	744	728	612	602	593	480	476	473	353	233	113	0
4,650	4,700	754	738	622	612	602	490	486	482	362	242	122	2
4,700	4,750	764	747	632	621	611	500	495	491	371	251	131	11
4,750	4,800	773	756	641	630	620	509	504	500	380	260	140	20
4,800	4,850	783	766	651	640	629	519	514	509	389	269	149	29
4,850	4,900	793	775	661	649	638	529	523	518	398	278	158	38
4,900	4,950	803	785	671	659	647	539	533	527	407	287	167	47
4,950	5,000	813	794	681	668	656	549	542	536	416	296	176	56

(*) This column may also be used by a widow or widower with dependent child who meets certain qualifications which are explained on page 3 of these instructions.

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SCHEDULE B (Form 1040)
U.S. Treasury Department
Internal Revenue Service

SUPPLEMENTAL SCHEDULE OF INCOME AND CREDITS

(From all sources other than wages, business, farming, and sale or exchange of property)

Attach this Schedule to your Individual Income Tax Return, Form 1040

1961

Name and address as shown on page 1 of Form 1040.

Part I.—DIVIDEND INCOME (Income from savings (building) and loan associations and credit unions should be entered as interest in Part II)

1. Name of qualifying corporation declaring dividend: (Indicate by (H), (W), (J) whether stock is held by husband, wife, or jointly) — Amount
2. Total
3. Exclusion of $50 (If both husband and wife received dividends, each is entitled to exclude not more than $50 of his (her) own dividends)
4. Subtract line 3 from line 2. Enter here and on line 1, Part VII
5. Name of nonqualifying corporation declaring dividend:
6. Total (add lines 4 and 5) →

Part II.—INTEREST INCOME (This includes interest credited to your account)

Name of payer	Amount	Name of payer	Amount
			Total →

Part III.—PENSION AND ANNUITY INCOME

A.—**General Rule** (If you did not contribute to the cost of the pension or annuity, enter the total amount received on line 6 and omit lines 1 through 5.)

1. Investment in contract
2. Expected return
3. Percentage of income to be excluded (line 1 divided by line 2) %
4. Amount received this year $
5. Amount excludable (line 4 multiplied by line 3)
6. Taxable portion (excess of line 4 over line 5)

B.—Where your employer has contributed part of the cost and your contribution will be recovered tax-free within 3 years. If your cost was fully recovered in prior years, enter the total amount received in line 5 and omit lines 1 through 4.

1. Cost of annuity (amounts you paid)
2. Cost received tax-free in past years
3. Remoinder of cost (line 1 less line 2)
4. Amount received this year
5. Taxable portion (excess, if any, of line 4 over line 3)

Part IV.—RENT AND ROYALTY INCOME

1. Kind and location of property (Identity whether rent or royalty)	2. Total amount of rents or royalties	3. Depreciation (explain in Part VI) or depletion	4. Repairs (attach itemized list)	5. Other expenses (attach itemized list)
1. Totals				

2. Net income (or loss) from rents and royalties (column 2 less sum of columns 3, 4, and 5)

Part V.—OTHER INCOME OR LOSSES

1. Partnerships (name, address, and nature of income)
2. Estates or trusts (name and address)
3. Other sources (state nature)

TOTAL INCOME (OR LOSS) FROM ABOVE SOURCES (Enter here and on line 5, page 1, of Form 1040)

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Schedule B (Form 1040) 1961 Page 2

Part VI.—EXPLANATION OF DEDUCTION FOR DEPRECIATION CLAIMED IN PART IV

1. Kind of property (if buildings, state material of which constructed). Exclude land and other nondepreciable property	2. Date acquired	3. Cost or other basis (exclude land)	4. Depreciation allowed (or allowable) in prior years	5. Method of computing depreciation	6. Rate (%) or life (years)	7. Depreciation for this year

8. Total . . . . . .

Amount of additional first-year depreciation included above . . . . . .

Part VII.—DIVIDENDS RECEIVED CREDIT

1. Amount of dividends on line 4, Part I . . . . . .
2. Tentative credit (4% of line 1) . . . . . .

LIMITATION ON CREDIT

3. Tax shown on line 12, page 1 of Form 1040, less amount, if any, of credit for foreign taxes . . . . . .
4. 4% of taxable income (see below) . . . . . .

Taxable Income Means
- (a) If tax is computed, the amount shown on line 11d, page 1 of Form 1040.
- (b) If Tax Table is used, the amount shown on line 9, page 1 of Form 1040, less 10% thereof, and less the deduction for exemptions ($600 multiplied by the number of exemptions claimed on line 3, Schedule A, page 2 of Form 1040).

5. Dividends received credit. Enter here and on line 15(c), page 1 of Form 1040, the smallest of the amounts on line 2, 3, or 4, above . . . . . .

Part VIII.—RETIREMENT INCOME CREDIT

This credit does not apply
1. If you received pensions or annuities of $1,200 or more from Social Security or Railroad Retirement;
2. If you are under 65 years of age and had "earned income" of $2,100 or more; OR
3. If you are 65 or over and under 72, and had "earned income" of $2,400 or more.

If separate return, use column B only. If joint return, use column A for wife and column B for husband ⟶

	A	B
Did you receive earned income in excess of $600 in each of any 10 calendar years before the taxable year 1961? (Widows or widowers see instructions, page B–4)	☐ Yes ☐ No	☐ Yes ☐ No
If answer above is "Yes" in either column, furnish all information below in that column.		
1. Retirement income for taxable year:		
(a) For taxpayers under 65 years of age: Enter only income received from pensions and annuities under public retirement systems and included in line 9, page 1, of Form 1040		
(b) For taxpayers 65 years of age or older: Enter total of pensions and annuities, interest, and dividends included in line 9, page 1 of Form 1040, and gross rents included in column 2, Part IV of this schedule		
LIMITATION ON RETIREMENT INCOME		
2. Maximum amount of retirement income for credit computation	1,200 00	1,200 00
3. Deduct:		
(a) Amounts received in taxable year as pensions or annuities under the Social Security Act, the Railroad Retirement Acts, and certain other exclusions from gross income . .		
(b) Earned income received in taxable year (Does not apply to persons 72 years of age or over):		
(1) Taxpayers under 65 years of age, enter amount in excess of $900		
(2) Taxpayers 65 or over and under 72, enter amount in excess of $1,200		
4. Total of lines 3(a) and 3(b)		
5. Balance (line 2 minus line 4)		
6. Line 5 or line 1, whichever is smaller		
7. Tentative credit (20% of line 6)		

8. Total tentative credit (total of amounts on line 7, columns A and B) . . . . . .

LIMITATION ON RETIREMENT INCOME CREDIT

9. Amount of tax shown on line 12, page 1 of Form 1040 . . . . . .
10. Less: Dividends received credit from line 5, Part VII above . . . . . .
11. Subtract line 10 from line 9 . . . . . .
12. Retirement income credit. Enter here and on line 15(d), page 1 of Form 1040, the amount on line 8 or line 11, whichever is smaller . . . . . .

INSTRUCTIONS FOR SCHEDULE B (Form 1040)

DIVIDENDS
INTEREST
RENTS
ROYALTIES
PENSIONS
PARTNERSHIPS
ESTATES
TRUSTS
MISCELLANEOUS

Part I—DIVIDENDS

If you own stock, the payments you receive out of the company's earnings and profits are dividends and must be reported in your tax return. Usually dividends are paid in cash, but if paid in merchandise or other property, they are taxable at their fair market value.

In some cases payers, especially mutual funds and investment club partnerships, distribute both an ordinary dividend and a capital gain at the same time; the check or notice will usually show them separately. You must report the dividend income portion in Part I of this Schedule, and the capital gain portion on line 7, Part I of Schedule D (Form 1040).

There are special rules applicable to stock dividends, partial liquidations, stock rights, and redemptions; call your Internal Revenue Service office for more complete information.

You may exclude from your income $50 of dividends received from qualifying domestic corporations.

If a joint return is filed and both husband and wife have dividend income, each one may exclude $50 of dividends received from qualifying corporations, but one may not use any portion of the $50 exclusion not used by the other. For example, if the husband had $300 in dividends, and the wife had $20, only $70 may be excluded on a joint return.

Use Part I to list your dividends including dividends you receive as a member of a partnership or as a beneficiary of an estate or trust, and to show the amount of the exclusion to which you are entitled. Dividends from mutual insurance companies which are a reduction of premiums are not to be included. So-called "dividends" paid on deposits or withdrawable accounts by the following corporations are considered interest and should be reported as interest in Part II:

Mutual savings banks, cooperative banks, savings and loan associations, and credit unions.

Taxable dividends from the following nonqualifying corporations should be reported on line 5 of Part I:

(a) foreign corporations.

(b) so-called exempt organizations (charitable, fraternal, etc.) and exempt farmers' cooperative organizations.

(c) regulated investment companies except to the extent designated by the company to be taken into account as a dividend for these purposes.

(d) real estate investment trusts.

(e) China Trade Act corporations.

(f) corporations deriving 80 percent or more of their income from U.S. possessions and 50 percent or more of their income from the active conduct of a business therein.

See page B-4 for an explanation of the dividends received credit.

Part II—INTEREST

You must include in your return any interest you received or which was credited to your account (whether entered in your passbook or not) and can be withdrawn by you. All interest on bonds, debentures, notes, savings accounts, or loans is taxable, except for certain governmental issues. Examples of interest which is fully exempt from tax are (a) interest from State and municipal bonds and securities and (b) interest on any $5,000 principal value of Treasury bonds issued before March 1, 1941.

If you own United States Savings or War bonds, the gradual increase in value of each bond is considered interest, but you need not report it in your tax return until you cash the bond or until the year of final maturity, whichever is earlier. However, you may at any time elect to report each year the annual increase in value, but if you do so you must report in the first year the entire increase to date on all such bonds and must continue to report the annual increase each year.

Part III—PENSIONS AND ANNUITIES

Noncontributory Annuities.—The full amount of an annuity or a pension of a retired employee, where the employee did not contribute to the cost and was not subject to tax on his employer's contributions, must be included in his income.

However, if there is a death-benefit exclusion, this rule does not apply; consult the Internal Revenue Service.

Other Annuities.—Amounts received from other annuities, pensions, endowments, or life insurance contracts, whether paid for a fixed number of years or for life, may have a portion of the payment excluded from income. The following types come under this rule: (a) pensions where the employee has either contributed to its cost or has been taxed on his employer's contributions, and (b) amounts paid for a reason other than the death of the insured under an annuity, endowment, or life insurance contract.

Part III is provided for reporting the taxable portion of the annuity. If you are receiving payments on more than one pension or annuity, fill out a separate Part III for each one.

General Rule for Annuities.—Generally, amounts received from annuities and pensions are included in income in an amount which is figured upon your life expectancy. This computation and your life expectancy multiple can

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be found in the regulations covering annuities and pensions. Once you have obtained the multiple it remains unchanged and it will not be necessary to recompute your taxable portion each year unless the payments you receive change in amount. In making this computation you can get help from the Internal Revenue Service as well as from some employers and insurance companies.

Special Rule for Certain Types of Employees' Annuities.—There is a special rule provided for amounts received as employees' annuities where part of the cost is contributed by the *employer* and the amount contributed by the *employee* will be returned within 3 years from the date of the first payment received under the contract. If both of these conditions are met, then all the payments received under the contract during the first 3 years are to be excluded from income until the employee recovers his cost (the amount contributed by him plus the contributions made by the employer on which the employee was previously taxed); thereafter all amounts received are fully taxable. This method of computing taxable income also applies to the employee's beneficiary if the employee died before receiving any annuity or pension payments.

Example: An employee received $200 a month from an annuity. While he worked, he contributed $4,925 toward the cost of the annuity. His employer also made contributions toward the cost of the annuity for which the employee was not taxed. The retired employee would be paid $7,200 during the first 3 years, which amount exceeds his contribution of $4,925. He would exclude from income all the payments received from the annuity until he has received $4,925. All payments received thereafter are fully taxable.

Amounts Received Under Life-Insurance Policies by Reason of Death.—Generally, a lump sum payable at the death of the insured under a life insurance policy is excludable from the income of the recipient. For more detailed information, call or visit your Internal Revenue Service office.

Part IV—RENTS AND ROYALTIES

If you are not engaged in selling real estate to customers, but receive rent from property owned or controlled by you, or royalties from copyrights, mineral leases, and similar rights, report the total amount received in Part IV. If property other than money was received as rent, its fair market value should be reported.

In the case of buildings you can deduct depreciation, as explained on page B-3. You can also deduct all ordinary and necessary expenditures on the property such as taxes, interest, repairs, insurance, agent's commissions, maintenance, and similar items. However, you cannot deduct capital investments or improvements but must add them to the basis of the property for the purpose of depreciation. For example, a landlord can deduct the cost of minor repairs but not the cost of major improvements such as a new roof or remodeling.

If You Rent Part of Your House.—If you rent out only part of your property, you can deduct only that portion of your expenses which relates to the rented portion. If you cannot determine these expenses exactly, you may figure them on a proportionate basis. For example, if you rent out half of your home, and live in the other half, you can deduct only half of the depreciation and other expenses.

Room rent and other space rentals should be reported as business income in separate Schedule C (Form 1040) if services are rendered to the occupant; otherwise, report such income in Part IV. If you are engaged in the business of selling real estate, you should report rentals received in separate Schedule C.

Part V—OTHER INCOME OR LOSSES

Partnerships.—A partnership does not pay income tax unless it elects to be taxed on the same basis as a domestic corporation. It does, however, file an information return on Form 1065. Only one Form 1065 need be filed for each partnership. Each partner must report his share of the partnership's income.

Include in Part V your share of the ordinary income (whether actually received by you or not) or the net loss of a partnership, joint venture, or the like, whose taxable year ends within or with the year covered by your return. Other items of income, deductions, etc., to be carried to the appropriate schedule of your individual return are shown in Schedule K of the partnership return. Your share of income of the following classes should be entered on the appropriate lines and schedules of your return:

- Dividends.
- Interest on tax-free covenant bonds.
- Partially tax-exempt interest.
- Gains from the sale or exchange of capital assets and other property.

If the partnership is engaged in a trade or business, the individual partner may be subject to the self-employment tax on his share of the self-employment income from the partnership. In this case the partner's share of partnership self-employment net earnings (or loss) should be entered on line 5(b), page 1, separate Schedule C-3. Members of farm partnerships should use Schedule F-1 to figure self-employment tax.

Estates and Trusts.—If you are a beneficiary of an estate or trust, report your taxable portion of its income whether you receive it or not. Your share of income of the following classes should be entered on the appropriate lines and schedules of your return:

- Dividends.
- Interest on tax-free covenant bonds.
- Partially tax-exempt interest.
- Gains from the sale or exchange of capital assets and other property.

All other taxable income from estates and trusts should be included in Part V. Any depreciation (on estate or trust property) which is allocable to you may be subtracted from estate or

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trust income so that only the net income received will be included in your return. Information regarding these items may be obtained from the fiduciary.

Small Business Corporations.—If you are a shareholder in a small business corporation which elects to have its current taxable income taxed to its stockholders, you should report your share of both the distributed and undistributed current taxable income as ordinary income in Part V except that portion which is reportable as a long-term capital gain in separate Schedule D. Neither type of income is eligible for the dividends received credit or the exclusion. Your share of any net operating loss should be treated just as if the loss were from a proprietorship.

Other Income.—If you cannot find any specific place on your return to list certain types of income, you should report such income in Part V. This is the proper place to report amounts received as alimony, support and prizes. Recoveries of bad debts and other items which reduced your tax in a prior year should also be reported in Part V. A refund of state income tax should be entered here. The general rule is that a refund of state income taxes is income to the taxpayer if a deduction was taken in a prior year which resulted in a Federal tax benefit. Taxpayers using the cash basis report the refund in the year received; taxpayers using the accrual basis report when the claim is allowed (if no claim is filed report when the taxing authority notifies you of the overpayment).

Net Operating Loss.—If, in 1961, your business or profession lost money instead of making a profit, if you had a casualty loss, or a loss from the sale or other disposition of depreciable property (or real property) used in your trade or business, you can apply the losses against your 1961 income. If the losses exceed your income, the excess is a "net operating loss" which may be used to offset your income for the 3 years prior to and the 5 years following this year. The loss must be first carried back to the third prior year and any remaining balance brought forward to each succeeding year. If a "carryback" entitles you to a refund of prior year taxes, ask the District Director for Form 1045 to claim a quick refund.

If you had a loss in a prior year which may be carried over to 1961, it should be reported on line 3, Part V, and you should attach a statement showing the computation.

Part VI—DEPRECIATION

A reasonable allowance for the exhaustion, wear and tear, and obsolescence of property used in the trade or business or of property held by the taxpayer for the production of income shall be allowed as a depreciation deduction. The allowance does not apply to inventories or stock-in-trade nor to land apart from the improvements or physical development added to it.

The cost (or other basis) to be recovered should be charged off over the expected useful life of the property. Similar assets may be grouped together as one item for reporting purposes.

Straight Line Method.—To compute, add the cost of improvements to the cost (or other basis) of the asset and deduct both the estimated salvage value and the total depreciation allowed or allowable in prior years. The depreciation deduction is this amount divided by the number of years of useful life remaining to the asset.

Declining Balance Method.—Under this method a uniform rate is applied each year to the remaining cost or other basis of property (without adjustment for salvage value) determined at the beginning of such year, but depreciation must stop when the unrecovered cost is reduced to salvage value. For property acquired before January 1, 1954, or used property whenever acquired, the rate of depreciation under this method may not exceed one and one-half times the applicable straight-line rate.

Special Rules for New Assets Acquired After December 31, 1953.—The cost or other basis of an asset acquired after December 31, 1953, may be depreciated under methods proper before that date; or, it may be depreciated under any of the following methods provided (1) that the asset is tangible, (2) that it has an estimated useful life of 3 years or more, and (3) that the original use of the asset commenced with the taxpayer and commenced after December 31, 1953.

If an asset is constructed, reconstructed, or erected by the taxpayer, so much of the basis of the asset as is attributable to construction, reconstruction, or erection after December 31, 1953, may be depreciated under methods proper before that date; or, it may be depreciated under any of the following methods provided that the asset meets qualifications (1) and (2) above.

(a) *Declining balance method.*—This method may be used with a rate not in excess of twice the applicable straight-line rate.

(b) *Sum of the years-digit method.*—The deduction for each year is computed by multiplying the cost or other basis of the asset (reduced by estimated salvage value) by the number of years of useful life remaining (including the year for which the deduction is computed) and dividing the product by the sum of all the digits corresponding to the years of the estimated useful life of the asset. In the case of a 5-year life this sum would be 15 (5+4+3+2+1). For the first year five-fifteenths of the cost reduced by estimated salvage value would be allowable, for the second year four-fifteenths, etc.

(c) *Other methods.*—A taxpayer may use any consistent method which does not result at the end of any year in accumulated allowances greater than the total of the accumulated allowances which would have resulted from the use of the declining balance method. This limitation applies only during the first two-thirds of the property's useful life.

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Additional First-Year Depreciation.—You may elect to write off, in the year assets are first subject to depreciation, 20 percent of the cost of the assets if they are tangible personal property acquired by purchase for use in a trade or business or to be held for the production of income. If the aggregate cost of these assets exceeds $10,000 ($20,000 for joint return) the additional depreciation is limited to $2,000 ($4,000 for joint return).

The additional depreciation is limited to property with a remaining useful life of 6 years or more and which is not acquired from a person (other than a brother or sister) whose relationship to the taxpayer would result in the disallowance of losses. Normal depreciation may also be taken on the cost of the asset reduced by the first-year depreciation.

The additional first-year depreciation should be shown on a separate line of the depreciation schedule rather than included on the line used to show the regular depreciation of the asset.

Enter the total depreciation claimed, both additional first-year and other, on the "Total" line of the depreciation schedule. In addition, enter the total additional first-year depreciation in the box provided below the "Total" or "Balance" line.

Part VII—DIVIDENDS RECEIVED CREDIT

The law provides a credit against tax for dividends received from qualifying domestic corporations. This credit is equal to 4 percent of these dividends in excess of those which you may exclude from your income. The credit may not exceed:

(a) the total income tax reduced by the foreign tax credit; or

(b) 4% of the taxable income.

Part VIII—RETIREMENT INCOME CREDIT

You may qualify for this credit which is generally 20 percent of retirement income if you received earned income in excess of $600 in each of any 10 calendar years—not necessarily consecutive—before the beginning of your taxable year.

The term "earned income" means wages, salaries, or professional fees, etc., received as compensation for personal services actually rendered. It does not include any amount received as an annuity or pension. If you were engaged in a trade or business in which both personal services and capital were material income-producing factors, a reasonable allowance as compensation for the personal services rendered by you, not in excess of 30 percent of your share of the net profits of such business, shall be considered as earned income.

If you are a surviving widow (widower) and have not remarried, you may use the earned income of your deceased husband (wife), or you may combine such income with your earned income, for the purpose of determining whether you qualify. If a husband and wife both qualify and each has retirement income, each is entitled to the credit.

Retirement income for the purpose of the credit means—

(a) In the case of an individual who is not 65 before the end of his taxable year, only that income received from pensions and annuities under a public retirement system (one established by the Federal Government, a State, county, city, etc.) which is included in income in his return.

(b) In the case of an individual who is 65 or over before the end of his taxable year, income from pensions, annuities, interest, rents, and dividends, which are included in gross income in his return. (Gross income from rents for this purpose means gross receipts from rents without reduction for depreciation or any other expenses. Royalties are not considered rents for this purpose.)

The amount of the retirement income used for the credit computation may not exceed $1,200 reduced by:

(a) any amount received and excluded from income as a pension or annuity under the Social Security Act and Railroad Retirement Acts and by other tax-exempt pensions or annuities. This reduction does not include (1) that part of a pension or annuity which is excluded from income because it represents, in effect, a return of capital or tax-free proceeds of a like nature, or (2) amounts excluded from income received as compensation for injuries or sickness or under accident or health plans; and

(b) for an individual who is not 65 before the end of the taxable year, any amount of earned income received in excess of $900; and for an individual who is 65 or over but who is not 72 before the end of the taxable year, any amount of earned income received in excess of $1,200.

Other Internal Revenue publications containing helpful tax information . . .

They may be obtained from your District Director or by mailing this order blank to the Superintendent of Documents, Washington 25, D.C.

☐ YOUR FEDERAL INCOME TAX, 1962 Edition. Issued each year to help taxpayers in preparing their income tax returns, this useful booklet contains more detailed information than the instructions which accompany Form 1040. 1962. 144 pages with illustrations.
Catalog No. T 22.44:962 40 cents per copy

☐ TAX GUIDE FOR SMALL BUSINESS, 1962 Edition. Published annually, this tax guide answers, in plain layman's language, the Federal tax questions of Corporations, Partnerships, and Sole Proprietorships. 1962. 144 pages with illustrations.
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SCHEDULE C (Form 1040)
U. S. Treasury Department
Internal Revenue Service

PROFIT (OR LOSS) FROM BUSINESS OR PROFESSION

(Compute social security self-employment tax on Schedule C-3 (Form 1040))

1961

Attach this Schedule to your Income Tax Return, Form 1040 — Partnerships, Joint Ventures, Etc., Must File On Form 1065

Name and address as shown on page 1, Form 1040

A. Principal business activity ..... (Retail trade, wholesale trade, lawyer, etc.) ..... (Principal product or service)
(See separate instructions)

B. Business name ..... **C.** Employer Identification Number .....

D. Business location ..... (Number and street or rural route) ..... (City or post office) ..... (State)

1. Total receipts $....., less allowances, rebates, and returns $.....		
2. Inventory at beginning of year (If different than last year's closing inventory attach explanation)		
3. Merchandise purchased $....., less any items withdrawn from business for personal use $.....		
4. Cost of labor (do not include salary paid to yourself)		
5. Material and supplies		
6. Other costs (explain in Schedule C-2)		
7. Total of lines 2 through 6		
8. Inventory at end of this year		
9. Cost of goods sold (line 7 less line 8)		
10. Gross profit (subtract line 9 from line 1)		

OTHER BUSINESS DEDUCTIONS

11. Salaries and wages not included on line 4 (exclude any paid to yourself)		
12. Rent on business property		
13. Interest on business indebtedness		
14. Taxes on business and business property		
15. Losses of business property (attach statement)		
16. Bad debts arising from sales or services		
17. Depreciation (explain in Schedule C-1)		
18. Repairs (explain in Schedule C-2)		
19. Depletion of mines, oil and gas wells, timber, etc. (attach schedule)		
20. Amortization (attach statement)		
21. Insurance		
22. Legal and professional fees		
23. Commissions		
24. Other business expenses (explain in Schedule C-2)		
25. Total of lines 11 through 24		
26. Net profit (or loss) (subtract line 25 from line 10). Enter here; on line 1, Schedule C-3; and on line 6, page 1, Form 1040		

C

INVENTORY INFORMATION

1. Method of inventory valuation—Cost ☐; lower of cost or market ☐; other ☐. If other, attach explanation.
2. Was the method of inventory valuation indicated above the same method used for 1960? ☐ Yes ☐ No. If "No" attach explanation.
3. If inventory is valued at lower of cost or market, enter total cost $..... and total market valuation $..... of those items valued at market.
4. If closing inventory was taken by physical count, enter date inventory was taken ..... If not at end of year, attach an explanation of how the end of year count was determined.
5. If closing inventory was not taken by a physical count, attach an explanation of how inventory items were counted or measured.

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SCHEDULE C–1. EXPLANATION OF DEDUCTION FOR DEPRECIATION CLAIMED ON LINE 17

1. Kind of property (if buildings, state material of which constructed). Exclude land and other nondepreciable property	2. Date acquired	3. Cost or other basis (exclude land)	4. Depreciation allowed (or allowable) in prior years	5. Method of computing depreciation	6. Rate (%) or life (years)	7. Depreciation for this year
		$	$			$

1. Total
2. Less: Amount of depreciation claimed elsewhere in Schedule C
3. Balance—Enter here and on line 17, page 1

Amount of additional first-year depreciation included above

SCHEDULE C–2. EXPLANATION OF LINES 6, 18, AND 24

Line No.	Explanation	Amount	Line No.	Explanation	Amount
		$			$

EXPENSE ACCOUNT INFORMATION

Enter information with regard to yourself and your five highest paid employees. In determining the five highest paid employees, expense account allowances must be added to their salaries and wages. However, the information need not be submitted for any employee for whom the combined amount is less than $10,000, or for yourself if your expense account allowance plus line 26, page 1, is less than $10,000. See separate instructions for Schedule C, for definition of "expense account."

Name	Expense account	Salaries and Wages
Owner		XXXXXXXXXXXXX
1.		
2.		
3.		
4.		
5.		

Did you claim a deduction for expenses connected with: (If answer to any question is "YES," check applicable boxes within that question.)

E. A hunting lodge ☐, working ranch or farm ☐, fishing camp ☐, resort property ☐, pleasure boat or yacht ☐, or other similar facility ☐? (Other than where the operation of the facility was your principal business.) ☐ YES ☐ NO

F. Vacations for you or members of your family, or employees or members of their families? (Other than vacation pay reported on Form W–2.) ☐ YES ☐ NO

G. The leasing, renting, or ownership of a hotel room or suite ☐, apartment ☐, or other dwelling ☐, which was used by you, your customers, employees, or members of their families? (Other than use by yourself or employees while in business travel status.) ☐ YES ☐ NO

H. The attendance of members of your family or your employees' families at conventions or business meetings? ☐ YES ☐ NO

INSTRUCTIONS FOR SCHEDULE C (Form 1040)	U.S. Treasury Department Internal Revenue Service **ADDITIONAL INCOME TAX INSTRUCTIONS FOR PREPARING SCHEDULE OF PROFIT (OR LOSS) FROM BUSINESS OR PROFESSION**	1961

The law taxes the profits from a business or profession—not its total receipts. Therefore, separate Schedule C (Form 1040) is provided to help you figure your profit or loss from business. If you owned a business, or practiced a profession, fill in Schedule C and enter the net profit (or loss) on line 6, page 1, Form 1040. If you had more than one business, or husband and wife had separate businesses, a separate page 1 of Schedule C must be completed for each business.

All farmers should use separate Schedule F (Form 1040) to report their farm income whether reporting on the cash or accrual method.

Income from any trade or business is subject to the social security self-employment tax, unless specifically excluded. See page 2 of Schedule C–3 (Form 1040).

If some of your expenses are part business and part personal, you can deduct the business portion but not the personal portion. For instance, a doctor who uses his car half for business can deduct only half the operating expenses.

Everyone engaged in a trade or business and making payments to another person of salaries, wages, commissions, interest, rent, etc., of $600 or more in the course of such trade or business during his taxable year must file information returns, Forms 1096 and 1099, to report such payments. If a portion of such salary or wage payments was reported on a Withholding Statement (Form W-2), only the remainder must be reported on Form 1099.

Accounting Methods and Records.—Your return must be on the "cash method" unless you keep books of account. "Cash method" means that all items of taxable income actually or constructively received during the year (whether in cash or in property or services) and only those amounts actually paid during the year for deductible expenses are shown. Income is "constructively" received when it is credited to your account or set aside for you and may be drawn upon by you at any time. Uncashed salary or dividend checks, bank interest credited to your account, matured bond coupons, and similar items which you can turn into cash immediately are "constructively received" even though you have not actually converted them into cash.

An "accrual method" means that you report income when earned, even if not received, and deduct expenses when incurred, even if not paid within the taxable period.

The method used in keeping your records may be the cash method, or an accrual method, so long as income is clearly reflected. However, in most cases you must secure consent of the Commissioner of Internal Revenue, Washington 25, D.C., before changing your accounting method.

Item A—Business activity.—State the general classification of business activity, as well as the principal product or service. For example, "Wholesale fruit," "Retail men's apparel," "Manufacture of upholstered wooden household furniture," "Transportation by truck," "Broker, real estate," "Contractor—carpenter work," etc. Do not use such terms as "partnership," "owner," "student," etc. The "principal business activity" is the one which accounts for the largest percentage of your total receipts.

Item C—Employer identification number.—If you have employees subject to social security tax (F.I.C.A.), enter your employer identification number as it appears on Form 941, Employer's Quarterly Federal Tax Return.

Item D—Business location.—Do not use home address as business address unless business is actually conducted from home. Enter street address rather than box numbers.

Line 1—Total receipts.—Include all receipts derived from your trade or business. Enter in the space provided such items as returned sales, rebates, and allowances from the sale price or service charge.

If you have dividend income from stocks held by you in the ordinary course of carrying on your trade or business, such dividends must be considered together with your dividends from stocks regularly held for investment purposes in computing your dividend exclusion and credit on separate Schedule B (Form 1040). However, see exception on page 2 of Form 1040 instructions with regard to filing requirements for Schedule B.

Installment sales.—If you use the installment method of reporting income from sales, you must attach to your return a schedule showing separately for the years 1958, 1959, 1960, and 1961 the following: (a) Gross sales; (b) cost of goods sold; (c) gross profits; (d) percentage of profits to gross sales; (e) amounts collected; and (f) gross profits on amounts collected.

COST OF GOODS SOLD

Lines 2-9.—If you are engaged in a trade or a business in which the production, purchase, or sale of merchandise is an income producing factor, you must take inventories of merchandise and materials on hand at the beginning and end of the taxable year in order to reflect the gross profits correctly. The usual methods of valuing inventory are (a) cost or (b) cost or market whichever is lower. The method properly adopted for the first year in which inventory is taken must be continued unless permission to change is

secured from the Commissioner of Internal Revenue, Washington 25, D.C. Application for permission to change the method of valuing inventories must be made in writing and filed with the Commissioner within 90 days after the beginning of the taxable year in which it is desired to effect a change.

OTHER BUSINESS DEDUCTIONS

Line 15—Losses of business property.—You may deduct losses of business property by fire, storm, or other casualty, or theft, to the extent not compensated by insurance or otherwise and not made good by repairs claimed as a deduction. Attach a statement showing a description of the property, date acquired, cost, subsequent improvements, depreciation allowed or allowable since acquisition, insurance, salvage value, and deductible loss.

Line 16—Bad debts arising from sales or services.—Include debts, or portions thereof, arising from sales or professional services that have been included in income, which have been definitely ascertained to be worthless; or such reasonable amount as has been added within the taxable year to a reserve for bad debts. A debt which is deducted as bad and which reduces your tax must, if subsequently collected, be returned as income for the year in which collected.

Line 17—Depreciation and obsolescence.—You may deduct a reasonable allowance for exhaustion, wear and tear, and obsolescence of property used in the trade or business. For additional information regarding depreciation, especially on new property, and additional first-year depreciation, see depreciation section in the instructions for Schedule B (Form 1040). If a deduction is claimed on account of depreciation, fill in Schedule C–1. In case obsolescence is included in this deduction, state separately amount claimed and basis upon which it is computed. The value or cost of land must not be included in this schedule, and where land and buildings were purchased for a lump sum, the cost of the building subject to depreciation must be established. The adjusted property accounts and the accumulated depreciation shown in the schedule should be reconciled with those accounts as reflected on your books.

Line 18—Repairs.—You may deduct the cost of incidental repairs, including labor, supplies, and other items, which do not add to the value or appreciably prolong the life of the property. Expenditures for new buildings, machinery, and equipment, or for permanent improvements or betterments which increase the value of the property are chargeable to capital accounts. Expenditures for restoring or replacing property are not deductible, since such expenditures are chargeable to capital accounts or to depreciation reserve depending on how depreciation is charged on your books.

Line 19—Depletion of mines, oil and gas wells, timber, etc.—If a deduction is claimed on account of depletion, procure from your District Director Form M (mines and other natural deposits), Form O (oil and gas), or Form T (timber), fill in and file with return. If complete valuation data have been filed with questionnaire in previous years, then file with your return information necessary to bring depletion schedule up to date.

Line 20—Amortization.—If you elect the deduction with respect to the amortization of the adjusted basis of (a) any emergency facility with respect to which the Government has issued a certificate of necessity, or (b) a grain storage facility, a statement of the pertinent facts should be filed with your return. (See sections 168 and 169 of the Internal Revenue Code.)

For the election to amortize research or experimental expenditures not subject to depreciation or depletion, see section 174 of the Code.

For the election to amortize trademark or trade name expenditures, see section 177 of the Code.

Line 24—Other business expenses.—Include all ordinary and necessary business expenses for which no space is provided in the schedule. Any deduction claimed should be explained in Schedule C–2. Do not include cost of business equipment or furniture, expenditures for replacements, or for permanent improvements to property, or personal living and family expenses.

Net operating loss deduction.—Any net operating loss deduction should be entered on line 3, Part V of Schedule B (Form 1040). See instructions for that schedule and submit computation.

Expense account information.—Expense account allowance means: (a) amounts, other than compensation, received as advances or reimbursements, and (b) amounts paid by or for you for expenses incurred by or on behalf of yourself or your employees, including all amounts charged through any type of credit card, for which a deduction is claimed in this schedule.

However, this term does not include amounts paid for: (a) the purchase of goods for resale or use in your business; (b) incidental expenses, such as the purchase of office supplies or for local transportation in connection with an errand; and (c) in the case of persons supplying legal, accounting, engineering or other professional services, the expenses which will be billed directly to the client (however, these persons should maintain records reasonably sufficient to establish the business purpose for the expenditure).

U.S. GOVERNMENT PRINTING OFFICE : 1961—O-606512

SCHEDULE F (Form 1040)
U.S. Treasury Department
Internal Revenue Service

SCHEDULE OF FARM INCOME AND EXPENSES

(Compute social security self-employment tax on Schedule F-1 (Form 1040))
Attach this Schedule to your income tax return, Form 1040

1961

Name and address as shown on Form 1040.

Business name and address

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

Employer identification number, if any

FARM INCOME FOR TAXABLE YEAR—CASH RECEIPTS AND DISBURSEMENTS METHOD

(Report receipts from sale of livestock held primarily for sale in the applicable column below. Do not include other sales of livestock held for draft, breeding, or dairy purposes; report such sales on Schedule D (Form 1040))

SALES OF MARKET LIVESTOCK AND PRODUCE RAISED AND HELD PRIMARILY FOR SALE						OTHER FARM INCOME	
Kind	Quantity	1. Amount	Kind	Quantity	2. Amount	Items	3. Amount
Cattle		$	Dairy products		$	Mdse. rec'd for produce	$
			Eggs			Machine work	
Horses			Meat products			Breeding fees	
Mules			Poultry, dressed			Wood and lumber	
Sheep			Wool			Other forest products	
Swine			Honey			Patronage dividends, rebates or refunds	
Poultry			Sirup and sugar			Agricultural program payments	
Bees			Other (specify):			Other (specify):	
Grain							
Hay							
Cotton							
Tobacco							
Vegetables							
Fruits and nuts							

Total of columns 1, 2, and 3. Enter here and on line 1 of summary below $

SALES OF PURCHASED LIVESTOCK AND OTHER PURCHASED ITEMS

a. Description	b. Date acquired	c. Amount received	d. Cost or other basis	e. Profit (or loss)
		$	$	$

Total (enter on line 2 of summary below) $

FARM EXPENSES FOR TAXABLE YEAR (see instructions)

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

Items	1. Amount	Items	2. Amount	Items	3. Amount
Labor hired	$	Veterinary, medicine	$	Freight, trucking	$
Feed purchased		Gasoline, fuel, oil		Amortization	
Seed, plants purchased		Storage, warehousing		Conservation expenses	
Machine hire		Taxes		Other farm expenses (specify):	
Supplies purchased		Insurance			
Repairs, maintenance		Farm interest			
Breeding fees		Utilities			
Fertilizers, lime		Rent of farm, pasturage			

Total of columns 1, 2, and 3. Enter here and on line 4 of summary below (cash method) or line 6, page 2 (accrual method) $

BUSINESS RECEIPTS

SUMMARY OF INCOME AND DEDUCTIONS—CASH RECEIPTS AND DISBURSEMENTS METHOD

1. Sale of livestock and produce raised and other farm income	$	4. Farm expenses (from above)	$
2. Profit (or loss) on sale of purchased livestock and other purchased items		5. Depreciation (from page 2)	
		6. Other farm deductions (specify):	
3. Gross profits*	$	7. Total deductions	$

8. Net farm profit (or loss) (subtract line 7 from line 3). Enter here and on line 8, page 1, Form 1040. Make your computation of self-employment income and the self-employment tax on Schedule F-1 $

*Use this amount for optional method of computing net earnings from self-employment. (See line 3, Schedule F-1 (Form 1040))

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Page 2

DEPRECIATION (see instructions)

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

1. Kind of property (if buildings, state material of which constructed). Exclude land and other nondepreciable property.	2. Date acquired	3. Cost or other basis (exclude land)	4. Depreciation allowed (or allowable) in prior years	5. Method of computing depreciation	6. Rate (%) or life (years)	7. Depreciation for this year
		$	$			$

8. Total (enter on line 5 of summary on page 1 (cash method) or line 7, below (accrual method)) ..... $ ✔

Amount of additional first-year depreciation included above .....

FARM INCOME FOR TAXABLE YEAR—ACCRUAL METHOD

(Do not include sales of livestock held for draft, breeding, or dairy purposes; report such sales on Schedule D (Form 1040), and omit them from "On hand at beginning of year" column)

Description (Kind of livestock, crops, or other products)	On hand at beginning of year		Purchased during year		Raised during year	Consumed or lost during year	Sold during year		On hand at end of year	
	Quantity	Inventory value	Quantity	Amount paid	Quantity	Quantity	Quantity	Amount received	Quantity	Inventory value
		$		$				$		$
Totals		$ (Enter on line 3)		$ (Enter on line 4)				$ (Enter on line 1(b))		$ (Enter on line 1(a))

SUMMARY OF INCOME AND DEDUCTIONS—ACCRUAL METHOD

1(a). Inventory of livestock, crops, and products at end of year.	$ ✔		6. Farm expenses (from page 1)	$
(b). Sales of livestock, crops, and products during year	✔		7. Depreciation (from above)	✔
(c). Other farm income (specify): BUSINESS RECEIPTS	✔		8. Other farm deductions (specify):	
2. Total	$			
3. Inventory of livestock, crops, and products at beginning of year	$			
4. Cost of livestock and products purchased during year				
5. Gross profits (subtract the sum of lines 3 and 4 from line 2)*	$ ✔		9. Total Deductions	$

10. Net farm profit (or loss) (subtract line 9 from line 5). Enter here and on line 8, page 1, Form 1040. Make your computation of self-employment income and the self-employment tax on Schedule F-1 ..... $ ✔

* Use this amount for optional method of computing net earnings from self-employment. (See line 3, Schedule F-1 (Form 1040))

16—76680-1

INSTRUCTIONS FOR SCHEDULE F (FORM 1040)	U.S. Treasury Department–Internal Revenue Service **ADDITIONAL INCOME TAX INSTRUCTIONS FOR FARMERS** FOR PREPARING SCHEDULE OF FARM INCOME AND EXPENSES	1961

To assist farmers, separate Schedules F and F–1 (Form 1040) are provided and should be used by all farmers for income tax and self-employment tax purposes.

EMPLOYER IDENTIFICATION NUMBER

If you have employees subject to social security tax (F.I.C.A.), enter your employer identification number as it appears on Form 943, Employer's Annual Tax Return for Agricultural Employees.

METHOD OF ACCOUNTING

Farmers may compute their income either on the cash receipts and disbursements method or on an accrual method, but whichever method is adopted in filing their first return must be followed until the consent of the Commissioner of Internal Revenue, Washington 25, D.C., is received to change the method.

CASH RECEIPTS AND DISBURSEMENTS METHOD

A farmer using the cash receipts and disbursements method shall include in his income for the taxable year (1) the amount of cash and the value of merchandise or other property received from the sale of livestock and produce which were raised during the taxable year or prior years, (2) the profits received from the sale of any livestock and other items which were purchased, and (3) income received from all other sources. The income from farming should be reported on page 1 of Schedule F. Farm expenses will be the actual amounts paid out during the taxable year plus deductions such as depreciation, depletion, amortization, etc.

ACCRUAL METHOD

For a farmer using an accrual method, the gross profits are obtained as indicated in summary of income and deductions on page 2 of Schedule F. Farm expenses will be the actual expenses incurred during the year, whether paid or not.

Farmers who compute income on an accrual method and use inventories may value their inventories according to the "farm-price method," in addition to other methods, which provides for the valuation of inventories at market price less direct cost of disposition. Farmers raising livestock may value their inventories of animals according to either the "farm-price method" or the "unit-livestock-price method."

If the use of the "farm-price method" of valuing inventories for any taxable year involves a change in method of valuing inventories from that employed in prior years, permission for the change shall first be secured from the Commissioner.

INCOME

All farm income from whatever source must be reported in Schedule F or in Schedule D (Form 1040). Anything of value received instead of cash, such as groceries received in exchange for produce, must be treated as income to the extent of its market value.

The value of farm produce consumed by the farmer and his family need not be reported as income, but expenses incurred in raising such produce must not be claimed as deductions.

Recoveries from insurance on growing crops should be included in income.

A farmer, who rents all or a part of his crop land on a crop share basis, under a bona fide rental agreement, and who receives crop shares as rent, shall report the crop shares as rental income only for the year in which they are reduced to money, or the equivalent of money.

If a farmer pledges commodities as security for a loan from the Commodity Credit Corporation, income is not considered received until the pledged commodities are sold. However, a farmer may elect to include in income amounts received during the year as loans from the Corporation. If he does so elect he should file with his return a statement showing details of such loans, and he must continue to report similar loans as income until he receives permission from the Commissioner to change his method of accounting.

Report gains and losses from sales or exchanges of capital assets and other property in separate Schedule D (Form 1040).

The term "farm" embraces the farm in the ordinarily accepted sense, and includes stock, dairy, poultry, fruit, truck farms, and all land used for farming operations. A person cultivating or operating a farm for recreation or pleasure, the result of which is a continual loss from year to year, is not regarded as a farmer.

Patronage dividends received from cooperatives in cash or its equivalent are to be included in farm income to the extent of their fair market value in the year received. Documents such as negotiable instruments and capital stock are considered to have a fair market value at the time of receipt unless it is clearly established to the contrary. However, any revolving fund certificate, retain certificate, letter of advice, or similar document, which is payable only in the discretion of the cooperative association, or which is otherwise subject to conditions beyond your control, are to be included in income only in the year cash or other property becomes subject to payment on demand, regardless of your accounting method. Dividends received on purchases of capital assets or depreciable property used in farming are not included in income, but the purchase price of such items must be reduced accordingly. Dividends you receive on nonbusiness purchases are not included in income.

The following situations may be treated as involuntary conversions provided you purchase similar property within the replacement period (generally within one year after the year in which you first realize gain): (1) livestock which are destroyed by or on account of disease, or sold or exchanged because of disease, (2) land lying within an irrigation project which is sold or disposed of to meet acreage limitations under Federal reclamation laws, and (3) livestock (other than poultry) held for draft, breeding, or dairy purposes which are sold or exchanged solely on account of drought in excess of the number which would be sold under usual business practices.

EXPENSES AND OTHER DEDUCTIONS

In general, a farmer who operates a farm for profit is entitled to deduct from gross income as necessary expenses all amounts actually expended in carrying on the business of farming, except those which represent capital investment. The following is a list of such expenses (taken from the classification appearing on page 1 of Schedule F, though any other equally descriptive classification may be used):

Labor hired.—Amounts paid for regular farm labor, piecework, contract labor, and other forms of hired

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labor. Do not deduct the value of your own labor or that of your wife or family. Only that part of the board which is purchased for hired labor should be deducted. The value of products furnished by the farm and used in the board of hired labor is not deductible. However, the cost of rations purchased for laborers or sharecroppers is deductible. Do not deduct amounts paid to persons engaged in household work except to the extent that the services of such persons are used in boarding and otherwise caring for farm laborers. Amounts paid for services of such employees engaged in caring for the farmer's own household are not deductible.

Feed purchased.—Cost of grain, hay, silage, mill feeds, concentrates, and roughages purchased, and amounts paid for grinding, mixing, and processing of feed.

Machine hire.—Amounts paid for threshing, combining, silo filling, baling, ginning, and other machine hire.

Supplies purchased.—Cost ot twine, spray materials, poisons, disinfectants, cans, barrels, baskets, egg cases, bags, and other similar farm supplies purchased.

Repairs and maintenance.—Amounts expended for repairs and maintenance of farm buildings (except your dwelling), of fences, drains, and other farm improvements, and for repairs and maintenance of farm machinery and equipment; cost of ordinary tools of short life or small cost such as shovels, rakes, etc. Amounts paid for replacements of, or additions to, farm machinery, farm buildings, or other farm equipment of a permanent nature are not deductible.

Fertilizers and lime.—Cost of commercial fertilizers, lime, and manure purchased during the year, the benefit of which is of short duration. The cost of fertilizer, lime or other materials used to enrich, neutralize, or condition land used in farming may be either capitalized or deducted as an expense.

Taxes.—State and local taxes. Do not deduct Federal income taxes; estate, inheritance, legacy, succession, and gift taxes; nor taxes assessed for any improvement or betterment tending to increase the value of the property assessed. Do not deduct taxes on your dwelling or household property and other taxes not related to the business of farming.

Insurance.—Cost of all insurance on farm buildings (except your dwelling) and on improvements, equipment, crops, and livestock.

Farm interest.—Interest paid on farm mortgages and other obligations incurred in carrying on farming.

Utilities.—The farm share of the expenditures for water rent, electricity, telephone, etc. Do not deduct personal expenses.

Rent of farm, part of farm, or pasturage.—Rent paid in cash. A tenant farmer paying rent to his landlord in the form of crops raised on the farm (under a crop share agreement) may not deduct as rent the value of the crop given to the landlord, but the tenant may deduct all amounts paid by him in raising the crop.

Conservation expenses.—You may deduct certain expenditures made by you (including any amount paid on any assessment levied by a soil or water conservation or drainage district to defray expenditures made by such district) for soil or water conservation and the prevention of erosion if such expenditures are in respect of land used by you in your business of farming.

The term "expenditures" for this purpose means expenditures (a) for the treatment or moving of earth, including but not limited to, leveling, grading, terracing, and contour furrowing; (b) the construction, control, and protection of diversion channels, drainage ditches, earthen dams, watercourses, outlets, and ponds; (c) the eradication of brush; and (d) the planting of windbreaks. You may not deduct expenditures for the construction, installation, or improvement of facilities which are subject to the allowance for depreciation or expenses which are deductible elsewhere.

The allowable deduction for any one year may not exceed 25 percent of your gross income from farming, but any excess may be carried over to succeeding years with the same limit applying to those years. The phrase "gross income from farming" means the gross income of the farmer from the business of producing crops, fruits or other agricultural products or raising livestock; it includes such income from a farm other than the one on which expenditures for soil and water conservation, or for the prevention of erosion, were made.

To claim a deduction for these expenditures you must (a) elect to do so for the first taxable year for which such expenditures are paid by claiming such deduction on your return; or, (b) secure consent from the District Director of Internal Revenue for any other year. Once you have elected to do so, you must continue to treat such expenditures as deductions in all future taxable years unless you secure consent from the District Director to change.

Other farm expenses.—Fees paid for advertising farm products; expenditures for stamps, stationery, account books, and other office supplies purchased for farm use; expenditures for travel in connection with the farm and similar expenditures. Amounts expended for purchase of automobiles, farm machinery, farm buildings, or other farm equipment of a permanent nature are not deductible.

Depreciation.—Allowance for depreciation of buildings, improvements, machinery, or other farm equipment of a permanent nature. Similar assets may be grouped together as one item for reporting purposes in the depreciation schedule on Schedule F. In computing depreciation do not include the value of farm land or land on which farm buildings are located. Do not deduct repairs or depreciation on the dwelling you occupy or on your personal or household equipment. Do not claim depreciation on livestock or any other property included in your inventory. Depreciation, however, may be claimed on livestock acquired for work, breeding, or dairy purposes which are not included in your inventory of livestock purchased or raised for sale. See page B-3 of the instructions for Form 1040 for methods of computing depreciation.

Losses.—Losses of farm buildings, machinery, and other farm property not included in your inventory, to the extent not compensated by insurance or otherwise. Losses of property included in your inventory are taken care of by the reduced amount of the inventory at the end of the year. The total loss of a prospective crop by frost, storm, flood, or fire, is not deductible. When using the cash method, the value of animals raised by you and lost by death is not deductible, while in the case of animals purchased and lost by death, the cost less depreciation allowed or allowable is deductible to the extent the loss is not compensated by insurance or otherwise. Do not deduct personal losses.

Amortization.—If you elected the deduction with respect to the amortization of the adjusted basis of a grain storage facility, enter the allowable portion here.

Net operating loss deduction.—Any net operating loss deduction should be entered on line 3, Part V of Schedule B (Form 1040). See page B-3 of the instructions for Form 1040.

U.S. GOVERNMENT PRINTING OFFICE : 1961—O-600594

FORM 1065
U.S. Treasury Department
Internal Revenue Service

U.S. PARTNERSHIP RETURN OF INCOME

(To be filed also by syndicates, pools, joint ventures, etc.)
FOR CALENDAR YEAR 1961

1961

or other taxable year beginning ....., 1961, and ending ....., 19....

(PLEASE TYPE OR PRINT PLAINLY)

A. Date business commenced

B. County in which located

C. Principal business activity (See General Inst. K)

D. Employer identification number

Name

Number and street

City, town, postal zone number, State

Line and Instruction no.	INCOME		
1.	Gross receipts or gross sales ..... Less: Returns and allowances		
2.	Less: Cost of goods sold (Schedule A)		
3.	Gross profit (line 1 less line 2)		
4.	Income (or loss) from other partnerships, syndicates, etc. (attach statement)		
5.	Nonqualifying dividends (see Instruction 5)		
6.	Interest (fully taxable)		
7.	Rents (Schedule B)		
8.	Royalties (attach schedule)		
9.	Net farm profit (or loss) (Schedule F, Form 1040)		
10.	Net gain (or loss) from sale or exchange of property other than capital assets (from line 13, Separate Schedule D, Form 1065)		
11.	Other income (attach schedule)		
12.	Total income (lines 3 through 11)		
	DEDUCTIONS		
13.	Salaries and wages (other than to partners)		
14.	Payments to partners—salaries and interest		
15.	Rent		
16.	Interest (explain in Schedule C)		
17.	Taxes (explain in Schedule C)		
18.	Losses by fire, storm, shipwreck, or other casualty or theft (attach statement)		
19.	Bad debts (Schedule H)		
20.	Repairs		
21.	Depreciation (Schedule I)		
22.	Amortization (attach schedule)		
23.	Depletion of mines, oil and gas wells, timber, etc. (attach schedule)		
24.	Other deductions authorized by law (explain in Schedule J)		
25.	Total deductions (lines 13 through 24)		
26.	Ordinary income (or loss) (line 12 less line 25)		

ADDITIONAL INFORMATION

E. Is any member of the partnership related by blood or marriage to any other member? ☐ Yes ☐ No

F. Is any member of the partnership a trust for the benefit of any person related by blood or marriage to any other member? ☐ Yes ☐ No

G. Did the partnership, during the taxable year, have any contracts or subcontracts subject to the Renegotiation Act of 1951? ☐ Yes ☐ No

If "Yes," see General Instruction P and enter appropriate amount here ..... $.....

H. Did you claim a deduction for expenses connected with: (If answer to any question is "YES," check applicable boxes within that question.)

1. A hunting lodge ☐, working ranch or farm ☐, fishing camp ☐, resort property ☐, pleasure boat or yacht ☐, or other similar facility ☐? (Other than where the operation of the facility was the partnership's principal business.) ☐ YES ☐ NO
2. Vacations for partners or members of their families or employees or members of their families? (Other than vacation pay reported on Form W-2.) ☐ YES ☐ NO
3. The leasing, renting, or ownership of a hotel room or suite ☐, apartment ☐, or other dwelling ☐, which was used by partners, customers, employees, or members of their families? (Other than use by partners or employees while in business travel status.) ☐ YES ☐ NO
4. The attendance of members of partners' families or your employees' families at conventions or business meetings? ☐ YES ☐ NO

I declare under penalties of perjury that I have examined this return (including accompanying schedules and statements) and to the best of my knowledge and belief it is true, correct, and complete. If prepared by a person other than taxpayer, his declaration is based on all information of which he has any knowledge.

Sign here ..... (Signature of partner or member) ..... (Date)

Sign here ..... (Signature of preparer other than partner or member) ..... (Address) ..... (Date)

Form 1065—1961 Page 2

Schedule A.—COST OF GOODS SOLD

1. Opening inventory *		
2. Purchases		
Less: Cost of items withdrawn for personal use		
3. Cost of labor, supplies, etc.		
4. Total of lines 1, 2, and 3		
5. Less: Closing inventory		
6. Cost of goods sold. Enter here and on line 2, page 1		

* If different from last year's closing inventory, attach explanation.

1. Method of inventory valuation—Cost ☐; lower of cost or market ☐; LIFO ☐; other ☐. If other, attach explanation.
2. Was the method of inventory valuation indicated above the same method used for 1960? ☐ Yes ☐ No. If "No" attach explanation.
3. If inventory is valued at lower of cost or market, enter total cost $ _____ and total market valuation $ _____ of those items valued at market.
4. If closing inventory was taken by physical count, enter date inventory was taken _____. If not at end of year, attach an explanation of how the end of the year count was determined.
5. If closing inventory was not taken by a physical count, attach an explanation of how inventory items were counted or measured.

Note: Any items specially allocated to the partners should be included in the appropriate column of Schedule K, instead of the lines indicated by Schedules B through J. (See General Instruction Q)

Schedule B.—INCOME FROM RENTS

1. Kind and location of property	2. Amount of rent	3. Depreciation (explain in Schedule I)	4. Repairs (explain in Schedule B-1)	5. Other expenses (explain in Sched. B-1)
1. Totals				
2. Net income (or loss) (column 2 less sum of columns 3, 4, and 5). (Enter on line 7, page 1)				

Schedule B-1.—EXPLANATION OF COLUMNS 4 AND 5 OF SCHEDULE B

Column	Explanation	Amount	Column	Explanation	Amount

Schedule C.—EXPLANATION OF INTEREST AND TAXES (Lines 16 and 17, Page 1)

Explanation	Amount	Explanation	Amount

Schedule D.—ATTACH SCHEDULE D (Form 1065) TO REPORT SALES OR EXCHANGES OF PROPERTY

Schedule H.—BAD DEBTS. (See Instruction 19)

1. Taxable year	2. Net profit from business	3. Sales on account	4. Bad debts of organization if no reserve is carried on books	If organization carried a reserve	
				5. Gross amount added to reserve	6. Amount Charged against reserve
1958					
1959					
1960					
1961					

NOTE.—Securities which are capital assets and which became worthless within the taxable year should be reported in separate Schedule D, Form 1065.

Form 1065—1961 Page 3

Schedule I.—DEPRECIATION. (See Instruction 21)

1. Kind of property (if buildings, state material of which constructed). Exclude land and other nondepreciable property	2. Date acquired	3. Cost or other basis (exclude land)	4. Depreciation allowed (or allowable) in prior years	5. Method of computing depreciation	6. Rate (%) or life (years)	7. Depreciation for this year

1. Total .....
2. Less: (a) Amount of depreciation claimed in Schedules A and B and elsewhere on return.....
   (b) Amount of additional first-year depreciation included above. Enter in col. 5, Sch. K...
3. Balance—Enter here and on line 21, page 1 .....

Schedule J.—OTHER DEDUCTIONS. (See Instruction 24)

Explanation	Amount	Explanation	Amount
		Total (enter here and on line 24, page 1).....	

Schedule K.—PARTNERS' SHARES OF INCOME, CREDITS, AND DEDUCTIONS

1. State name and address of each partner. (Designate nonresident aliens, if any.) Where return of partner or member is filed in another internal revenue district, specify district	2. Social Security number	3. Percentage of time devoted to business	4. Ordinary income (or loss) (line 26, page 1)	5. Additional first-year depreciation
(a)				
(b)				
(c)				
(d)				
(e)				
Totals.....				

Continuation of Schedule K

	6. Payments to partners—salaries and interest (line 14, page 1)	7. Qualifying dividends (attach itemized list)	8. Net short-term gain (or loss) from sale or exchange of capital assets (from line 3, Schedule D)	9. Net long-term gain (or loss) from sale or exchange of capital assets (from line 7, Schedule D)	10. Net gain (or loss) under section 1231 (from line 10, Schedule D)	11. Net earnings from self-employment (from line 10, Schedule N)	12. Expense account allowance (see instructions)
(a)...							
(b)...							
(c)...							
(d)...							
(e)...							
Totals							

NOTE.—See the instructions for other items required to be reported separately.

Form 1065—1961

Schedule L.—BALANCE SHEETS

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ASSETS	Beginning of taxable year		End of taxable year	
	Amount	Total	Amount	Total
1. Cash				
2. Notes and accounts receivable				
Less: Reserve for bad debts				
3. Inventories:				
(a) Other than last-in, first-out				
(b) Last-in, first-out				
4. Investments in Government obligations				
5. Other current assets—including short-term marketable investments (attach schedule)				
6. Other investments (attach schedule)				
7. Buildings and other fixed depreciable assets				
Less: Accumulated amortization and depreciation				
8. Depletable assets				
Less: Accumulated depletion				
9. Land (net of any amortization)				
10. Intangible assets (amortizable only)				
Less: Accumulated amortization				
11. Other assets (attach schedule)				
12. Total assets				
LIABILITIES AND CAPITAL				
13. Accounts payable				
14. Mortgages, notes, and loans payable (short term):				
(a) Banks				
(b) Others				
15. Other current liabilities (attach schedule)				
16. Mortgages, notes, and loans payable (long term):				
(a) Banks				
(b) Others				
17. Other liabilities (attach schedule)				
18. Partners' capital accounts				
19. Total liabilities and capital				

Schedule M.—RECONCILIATION OF PARTNERS' CAPITAL ACCOUNTS

	1. Capital account at beginning of year	2. Capital contributed during year	3. Income not included in column 4 plus nontaxable income	4. Ordinary income (or loss) from line 26, page 1	5. Losses not included in column 4, plus unallowable deductions	6. Withdrawals and distributions	7. Capital account at end of year
(a)							
(b)							
(c)							
(d)							
(e)							
Totals							

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

1. Ordinary income increased by casualty losses (line 26 plus line 18, page 1). Do not include income received for the performance of services as a doctor of medicine		
2. Add: Payments to partners—salaries and interest (line 14, page 1)		
3. Net loss from sale or exchange of property other than capital assets (line 10, page 1)		
4. Total		
5. Less: Portion of line 4, page 1, which does not constitute net earnings from self-employment		
6. Nonqualifying dividends (from line 5, page 1)		
7. Interest (see instructions)		
8. Net rentals from real estate		
9. Net gain from sale or exchange of property other than capital assets (line 10, page 1)		
10. Net earnings from self-employment. (Enter in column 11, Schedule K)		

☆ U.S. GOVERNMENT PRINTING OFFICE : 1961—O-600754

U.S. TREASURY DEPARTMENT
DISTRICT DIRECTOR
INTERNAL REVENUE SERVICE
Official Business

Postmaster: This matter must be forwarded and delivered without payment of postage due. If forwarding address is to a foreign country, forward this matter to Internal Revenue Service, Washington 25, D.C. If no forwarding address, treat in accordance with section 355.56, Postal Manual.

POSTAGE AND FEES PAID
INTERNAL REVENUE SERVICE

Your 1961 U.S. Partnership Return—Form 1065 and Instructions

The term "partnership" includes a limited partnership, syndicate, group, pool, joint venture, or other unincorporated organization, through or by means of which any business, financial operation, or venture is carried on, and which is not, within the meaning of the Internal Revenue Code, a corporation, trust, estate, or a sole proprietorship. The term "partner" means a member of a partnership.

NOTE: A "Small Business Corporation" must file Form 1120-S.

GENERAL INSTRUCTIONS

A. Who must file Form 1065.—Every partnership (see general instruction L for exceptions) shall, for its taxable year, make a return of income on Form 1065 stating specifically the items of gross income and allowable deductions, and such additional information required under the following Specific Instructions. If the return is filed on behalf of a syndicate, pool, joint venture, or similar group, a copy of the agreement, together with all amendments thereto, should be attached to the return, unless a copy has been previously filed.

Only one return is required for each partnership. If copies of the form are furnished to individual partners, they should be clearly identified as "duplicate copy."

B. Period to be covered by return.—The return shall be filed for the calendar year 1961 or other taxable year beginning in 1961. A partnership taxable year shall be determined as though the partnership were a taxpayer.

C. Change in, or adoption of, accounting period.—A change by any partnership from one taxable year to another, or the adoption by a new partnership of an initial taxable year, must meet the provisions of section 706(b) of the Code. A change by a principal partner from one taxable year to another must meet the provisions of sections 706(b) and 442 of the Code. A principal partner is one who has an interest of 5 percent or more in the partnership profits or capital.

For the taxable years of partnerships resulting from a merger or division of other partnerships, see sections 706(b) and 708(b)(2).

D. Time and place for filing.—The return of a resident partnership must be filed on or before the 15th day of the 4th month following the close of the taxable year of the partnership, with the District Director of Internal Revenue for the district in which the partnership has its principal office or principal place of business. The return of a foreign partnership in which all the partners are nonresident aliens shall be filed on or before the 15th day of the 6th month following the close of the taxable year of the partnership with the District Director for the district in which such partnership has a principal office or place of business within the United States.

Where the partnership does not have a principal office or place of business in the United States, the return shall be filed with the Director of International Operations, Internal Revenue Service, Washington 25, D.C., U.S.A.

E. Signature.—The return must be signed by one partner or member. If receivers, trustees in bankruptcy, or assignees are in control of the property or business of the organization, such receivers, trustees, or assignees must sign the return.

Any person(s), firm, or corporation who prepares a partnership return for compensation also must sign. If the return is prepared by a firm or corporation, the return should be signed in the name of the firm or corporation. The statement is not required if the return is prepared by a regular, full-time employee of the partnership such as a clerk, secretary, bookkeeper, etc.

F. Penalties.—Severe penalties are provided by law for willful failure to make and file a return on time and for willful attempt to evade or defeat payment of tax.

G. Methods of accounting.—If the partnership's books are kept on an accrual method, report all income accrued and expenses incurred. If the books are kept on the cash receipts and disbursements method, or if the partnership kept no books, make the return by the cash receipts and disbursement method and report all income received or constructively received, such as bank interest credited to the partnership's account and coupon bond interest matured, and report expenses actually paid. The books may be kept by (1) cash method, (2) accrual method, or (3) any permissible combination of methods.

Rounding off to whole-dollar amounts

If you wish, the money items on your return and accompanying schedules required by such return may be shown as whole-dollar amounts. This means that you eliminate any amount less than 50 cents, and increase any amount from 50 cents through 99 cents to the next higher dollar.

H. Items exempt from tax.—Items exempt from tax are listed in sections 101 through 121, for example:

(1) *Interest on governmental obligations.*—The interest on obligations of a State or a possession of the United States, or any political subdivision of any of the foregoing or of the District of Columbia is exempt.

(2) *Proceeds of insurance policies.*—In general, the proceeds of life insurance policies, paid to the partnership by reason of the death of a partner, are exempt. If any part of the proceeds is held by the insurer under an agreement to pay interest, the interest is taxable.

(3) *Income from improvements by lessee.*—Income, other than rent, derived by a lessor of real property upon the termination of a lease, representing the value of such property attributable to buildings erected or other improvements made by the lessee, is exempt.

I. Information at source.—Every partnership making payments in the course of its trade or business during the calendar year 1961 of (1) interest, rents, commissions, or other fixed or determinable income of $600 or more, or (2) salaries and wages of $600 or more shall make returns on Forms 1096 and 1099. *Exceptions*—No report is required

PAGE 2

of the following: (a) Wages reported on Form W–2, (b) payments of any type to a corporation, (c) distributions or salaries to the partners, (d) rent paid as a tenant to a real estate agent, and (e) payments made as a broker to your customers.

J. Balance sheets.—The balance sheets, Schedule L, should agree with the books of account, otherwise any differences should be explained in an attached statement. Partnerships reporting to the Interstate Commerce Commission or to any national, State, municipal, or other public officer, may submit, in lieu of Schedule L, copies of their balance sheets prescribed by said Commission or State or municipal authorities, as at the beginning and end of the taxable year.

In case the balance sheet as at the beginning of the current taxable year does not agree in every respect with the balance sheet which was submitted as at the end of the previous taxable year, the differences should be explained.

K. Principal business activity.—On page 1 of the return, give the one business activity that accounts for the largest percentage of "total receipts." "Total receipts" means gross receipts (line 1, page 1) plus all other sources of ordinary income included in line 26, page 1, of the return. State the broad field of business activity as well as the specific product or service, such as "wholesale food," "retail apparel," etc.

L. Elections.—(1) A partnership may elect to be taxed as a domestic corporation if it qualifies under section 1361. In such cases, Form 1120 rather than Form 1065 should be filed.

(2) An unincorporated organization qualifying under section 761(a) as an investing partnership or as participating in the joint production, extraction, or use of property under an operating agreement may elect to be excluded from treatment as a partnership in accordance with section 1.761–1(a)(2) of the Regulations. Such unincorporated organization must make the election in a statement attached to Form 1065 for the first year for which an election to be excluded is desired. For subsequent years such unincorporated organization must file Forms 1096 and 1099 instead of Form 1065. See section 1.761–1(a)(2) of the Regulations.

(3) With one exception, elections affecting the computation of taxable income derived from partnership operations shall be made by the partnership. Such elections might be as to the method of accounting employed, methods of depreciation, etc. The one exception is with regard to the foreign tax credit provided for in section 901, in which case each partner may make a separate election on his individual income tax return.

(4) Information with regard to elections affecting the basis of partnership property, the basis of partners' interests, and the distribution of property and other elections, may be found under the applicable sections of chapter 1, subchapter K of the Code and the Regulations issued thereunder.

M. Section 702(a) items.—Each partner is required by the Code to take into account separately his distributive share of certain specific items enumerated in the Code as follows: (1) Gains and losses from sales and exchanges of capital assets held for not more than 6 months; (2) gains and losses from sales and exchanges of capital assets held for more than 6 months; (3) gains and losses from sales and exchanges of property described in section 1231; (4) charitable contributions; (5) qualifying dividends; (6) taxes described in section 901; (7) partially tax-exempt interest; (8) other items of income, gain, loss, deduction, or credit, to the extent provided by Regulations (see instructions for Schedule K); and (9) taxable income or loss (ordinary income) exclusive of items 1 through 8 above.

N. Distribution of unrealized receivables and inventory items.—Where a partner receives a distribution of unrealized receivables or substantially appreciated inventory items in exchange for all, or a part, of his interest in other partnership property (including money), the transaction is treated as a sale or exchange of such property between the distributee partner and the partnership. The gain realized by the partnership is treated as ordinary income and reported on line 11 of page 1. See section 751 and the Regulations issued thereunder.

O. Net operating loss deduction.—The benefit of the deduction for net operating losses provided by section 172 shall not be allowed to a partnership. In computing his own net operating loss or his own taxable income for any taxable year for the purposes of the computation required by section 172, however, each partner shall take into account his share of the income and losses of the partnership. The net operating loss deduction shall not be allowed in computing the net earnings from self-employment. (For limitation, see instr. for Sch. K, page 4.)

P. Information regarding renegotiable contracts.—Every partnership which held, during the taxable year, contracts or subcontracts which were subject to the Renegotiation Act of 1951, shall, in answer to question G, page 1, state the actual or if not accurately determinable, its best estimate of the aggregate gross dollar amount billed during the current taxable year under all contracts and/or subcontracts.

Q. Specially allocated items.—Distributive shares of items of income, gain, loss, deduction or credit are to be allocated among the partners in accordance with the partnership agreement for sharing income or loss generally. However, where the partners agree, specified items may be allocated among them in a different ratio than that for sharing income or loss generally, and such allocations may be recognized in accordance with the provisions of section 704. For instance, if the net income exclusive of specially allocated items is divided evenly between three partners but some special items are allocated 50 percent to one, 30 percent to another, and 20 percent to the third partner, the special items should be reported in Schedule K, instead of in the other numbered lines on page 1.

R. Attachments.—Attachments may be used in the preparation of your return and separate Schedule D, provided they contain all of the required information and that summarized totals of the items shown in the attachments are entered on the return and schedules.

SPECIFIC INSTRUCTIONS

The following instructions correspond with line numbers on the first page of the return, and with schedules appearing on other pages of the return.

1. Gross receipts or gross sales.—Include all income derived from your trade or business. Enter in the space provided such items as returned sales, rebates, and allowances from the sale price or service charge.

2. Cost of goods sold (Schedule A).—If the production, manufacture, purchase, or sale of merchandise is an income-producing factor in the trade or business, inventories of merchandise on hand should be taken at the beginning and end of the taxable year and may, unless the LIFO method is used, be valued at (*a*) cost, (*b*) cost or market, whichever is lower, or (*c*) any other method approved by the Commissioner. The method of valuing inventory adopted for the first year is controlling, and a change can be made only after permission is secured from the Commissioner. Application for permission to change the method of valuing inventories shall be made in writing and filed with the Commissioner within 90 days after the beginning of the taxable year in which it is desired to effect a change.

If the partnership desires to adopt the LIFO inventory method provided in section 472, it must file application to do so on Form 970.

In addition to information required to be attached by the questions on page 2 of the form, you are also required to attach a detailed explanation of the method used to establish market valuations. All worksheets and records used for inventory purposes should be retained to support your inventory valuation.

Items withdrawn from inventory or purchases for the personal use of individual partners should not be included as part of the cost of goods sold, but should be accounted for in Schedule M—Reconciliation of Partners' Capital Accounts.

Installment sales.—If, pursuant to section 453, the installment method is used, attach to the return a schedule showing separately for the years 1958, 1959, 1960, and 1961 the following: (*a*) Gross sales; (*b*) cost of goods sold; (*c*) gross profits; (*d*) percentage of gross profits to gross sales; (*e*) amount collected; and (*f*) gross profit on amount collected.

Farmer's income schedule.—If the partnership operates a farm, obtain from the District Director and attach to the return, separate Schedule F (Form 1040), Schedule of Farm Income and Expenses. (See instr. 9)

4. Income (or loss) from other partnerships, syndicates, etc.—Enter the partnership's share of the profits (whether received or not) or losses of another partnership, except the partnership's distributive share of another partnership's capital gains or losses, which should be reported in separate Schedule D (Form 1065). If the distributive share is a loss, such loss must be limited to the amount of the adjusted basis of the interest in the other partnership as of the end of the other partnership's year in which the loss occurred. If the taxable year on the basis of which the partnership's return is filed does not coincide with the annual accounting period of the other partnership, include in the return the distributive share of the net profits (or losses) for the accounting period of such other partnership ending within the period for which the return is filed.

5. Nonqualifying dividends.—Nonqualifying dividends are taxable dividends which are included in ordinary income and for which the individual partner is NOT entitled to an exclusion or credit. Such dividends are derived from the following sources:

(*a*) Corporations organized under the China Trade Act (section 941);

(*b*) Corporations which, for the taxable year of the corporation in which the distribution is made, or for the next preceding taxable year of the corporation, are—

(1) Exempt from tax under section 501 (charitable, etc., organizations) or section 521 (farmers' cooperatives); or

(2) Corporations to which section 931 (income from sources within possessions of the United States) applies;

(*c*) Mutual savings banks, cooperative banks, domestic building and loan associations, domestic savings and loan associations, Federal savings and loan associations, on deposits or withdrawable accounts. Dividends from these organizations must be reported as interest.

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(*d*) Regulated investment companies except to the extent designated by the company to be taken into account as a dividend for these purposes.

(*e*) Certain real estate investment trusts under sections 856 to 858.

(*f*) Foreign corporations.

Qualifying dividends are taxable dividends received from domestic corporations and not listed above. See instructions for Schedule K.

6. Interest.—Enter total interest from all sources except: (*a*) Interest wholly exempt from tax. (*b*) Interest on tax-free covenant bonds. See instr. for Sch. K. (*c*) Partially tax-exempt interest. See instr. for Sch. K.

8. Royalties.—Enter net income (or loss) as shown on the detailed schedule to be attached to the return.

9. Net farm profit (or loss).—Enter the net profit (or loss) from Schedule F (Form 1040). Do NOT include in such line any amounts reported in Schedule K, Form 1065.

11. Other income.—Enter any other taxable income and explain its nature in an attached schedule except items requiring separate computation which are required to be reported in Schedule K. (See instr. for Sch. K.) Include taxable income from annuities and insurance proceeds.

DEDUCTIONS

13. Salaries and wages.—Enter all salaries and wages not included as a deduction in line 3 of Schedule A, except salaries to partners.

14. Payments to partners—salaries and interest (guaranteed payments).—In computing ordinary income, a deduction may be taken for payments to a partner for services or the use of capital where such payments are determined without regard to the income of the partnership. Do not include distributive shares of partnership profits. Allocate to the appropriate partners in column 6, Schedule K.

15. Rent.—Enter rent on business property but do not deduct rent for a dwelling occupied by any partner for residential purposes.

16. Interest.—Enter interest on business indebtedness. Amounts paid by a partnership to a partner for the use of capital should be entered on line 14. However, amounts paid as interest by a partnership to a partner as a result of a transaction wherein the partner acts in a capacity other than as a partner should be entered on this line. Do not include interest on indebtedness incurred or continued to purchase or carry obligations the interest upon which is wholly exempt from taxation. (The limitations on deductions for unpaid interest are set forth in section 267 of the Code.)

17. Taxes.—Enter taxes paid on business property or incurred for carrying on business if not reflected in cost of goods sold. Federal import duties and Federal excise and stamp taxes are deductible only if paid or incurred in carrying on a trade or business, or in the production or collection of income, or for the management, conservation, or maintenance of property held for the production of income. Do not deduct taxes assessed against local benefits tending to increase the value of the property assessed, as for paving, etc., Federal income taxes, estate, inheritance, legacy, succession, and gift taxes, or taxes reported in Schedule K. Do not deduct taxes imposed on the interest of the partnership as stockholder of a corporation which are paid by the corporation without reimbursement from the partnership. See section 164(d) for special rules for allocation of real estate property taxes between buyer and seller of property.

18. Losses by fire, storm, shipwreck, or other casualty, or theft.—Enter losses sustained during the year, if arising by fire, storm, shipwreck, or other casualty, or from theft, and not compensated for by insurance or otherwise, nor reflected in cost of goods sold. (See sec. 165(c).) Theft losses can be deducted in the year in which the partnership discovers the loss, and only in that year. Attach a statement setting forth a description of the property, date acquired, cost, subsequent improvements, depreciation allowed or allowable since acquisition, insurance, salvage value, and deductible loss claimed.

19. Bad debts.—Bad debts may be deducted either (1) when they become wholly or partially worthless, or (2) by a reasonable addition to a reserve for bad debts. No change of method is allowed without permission of the Commissioner. (See instructions on separate Schedule D (Form 1065) regarding nonbusiness debts.)

20. Repairs.—Enter the cost of incidental repairs, including labor, supplies, and other items, which do not add to the value or appreciably prolong the life of the property repaired. Expenditures for new buildings, machinery, equipment, or for permanent improvements or betterments which increase the value of the property are chargeable to capital accounts. Expenditures for restoring or replacing property are not deductible, since such expenditures are chargeable to capital accounts or to depreciation reserves.

21. Depreciation.—A reasonable allowance for the exhaustion, wear and tear, and obsolescence of partnership property used in the trade or business or of partnership property held by the partnership for the production of income shall be allowed as a depreciation deduction. The allowance does not apply to inventories, stock-in-trade, or to land apart from the improvements or physical development added to it. The cost or other basis of leasehold improvements, patents, and copyrights should also be depreciated in Schedule I.

The useful life of an asset can be measured in units of production or machine hours (for machinery) or in miles of operation (for automotive equipment), etc., but the ordinary practice is to measure useful life in years. Business experience, engineering information, and other relevant factors provide a reasonable basis for estimating the useful life of property. The cost (or other basis) to be recovered should be charged off over the expected useful life of the property. For guidance, comprehensive tables of "average useful lives" of various kinds of buildings, machines, and equipment in many industries and businesses have been published in a booklet called Bulletin F, which you can buy for 30 cents from the Superintendent of Documents, Government Printing Office, Washington 25, D.C.

(1) *Straight line method.*—The most common method of computing depreciation is the "straight line" method. It allows for the recovery of cost in equal annual amounts over the life of the property, with only salvage value remaining at the end of its useful life. To compute the deduction, add the cost of improvements to the cost (or other basis) of the asset and deduct both the estimated salvage value and the total depreciation allowed or allowable in past years. Divide the result by the number of years of useful life remaining to the asset—the quotient is the depreciation deduction.

(2) *Declining balance method.*—Under this method a uniform rate is applied each year to the remaining cost or other basis of property (without adjustment for salvage value) determined at the beginning of such year. While salvage is not taken into account in determining the annual allowances under this method, in no event shall an asset be depreciated below salvage value. For property acquired before January 1, 1954, or used property whenever acquired, the rate of depreciation under this method may not exceed one and one-half times the applicable straight-line rate.

(3) *Special rules for new assets acquired after December 31, 1953.*—The cost or other basis of an asset acquired after December 31, 1953, may be depreciated under methods proper in the past, or it may be depreciated under any of the following methods provided: (1) That the asset is tangible, (2) that it has an estimated useful life of 3 years or more, and (3) that the original use of the asset commenced with the partnership and commenced after December 31, 1953. If an asset is constructed, reconstructed, or erected by the partnership, so much of the basis of the asset as is attributable to construction, reconstruction, or erection after December 31, 1953, may be depreciated under methods proper in the past, or it may be depreciated under any of the following methods provided that the asset meets qualifications (1) and (2) above.

(*a*) *Declining balance method.*—This method may be used with a rate not in excess of twice the applicable straight-line rate.

(*b*) *Sum of the years-digits method.*—Under this method annual allowances for depreciation are computed by applying changing fractions to the partnership's cost or other basis of property (reduced by estimated salvage).

The deduction for each year is computed by multiplying the cost or other basis of the asset (reduced by estimated salvage value) by the number of years of useful life remaining (including the year for which the deduction is computed) and dividing the product by the sum of all the digits corresponding to the years of the estimated useful life of the asset. In the case of a 5-year life this sum would be 15 (5+4+3+2+1). For the first year five-fifteenths of the cost reduced by estimated salvage value would be allowable, for the second year four-fifteenths, etc.

(*c*) *Other methods.*—A partnership may use any reasonable consistent method which does not result in accumulated allowances at the end of any year greater than the total of the accumulated allowances which would have resulted from the use of the declining balance method. This limitation applies only during the first two-thirds of the useful life of the property.

(4) *Additional first-year depreciation.*—A partnership may elect to write off part of the cost of its tangible depreciable personal property, which has a useful life of at least 6 years from the date of acquisition. The allowance is in addition to regular depreciation allowable on the balance of the basis of the asset and is deductible in the first year in which the regular depreciation deduction is allowable with respect to the property.

The amount that may be written off is up to 20 percent of the cost of the property but the deduction for each partner may not exceed $2,000 ($4,000 if married and filing a joint return). For example—

The A & B Company, a partnership consisting of A and B, purchased an asset which cost $100,000. Each partner is married and each is filing a joint return. The profit and loss sharing ratio is 50 percent to each. The total that may be written off is $8,000 (20 percent of $100,000 limited to $4,000 for each partner). If the asset had been purchased for $30,000 and the profit and loss ratio had been 90 percent to A and 10 percent to B, the total that could be written off would be $4,600 (20 percent of $30,000, limited to $4,600)—$4,000 for A (90 percent of $30,000 × 20 percent, limited to $4,000) and $600 for B (10 percent of $30,000 × 20 percent).

The additional first-year depreciation of an asset should be shown on a separate line of the depreciation schedule rather than included on the line used to show the regular depreciation of the asset.

Enter the total depreciation, both additional first-year and regular, on the "Total" line of the depreciation schedule.

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The amount of additional first-year depreciation is deducted from the total depreciation and allocated to each partner in col. 5, Schedule K.

Do not deduct additional first-year depreciation on page 1 of the form.

22. **Amortization.**—If the partnership elects the deduction with respect to the amortization of (a) the adjusted basis of any emergency facility (section 168) with respect to which the Government has issued a certificate of necessity, or a grain storage facility (section 169), or (b) certain expenditures relating to research and experiment (section 174), trademark and trade name expenditures (section 177), exploration (section 615), and development (section 616), a statement of the pertinent facts should be filed with the return. Do not enter the deductions for amortization of bond premium on this line but include it in Schedule J.

For details concerning the information which must be furnished in the statements of election required by these sections, consult your District Director.

23. **Depletion of mines, oil and gas wells, timber, etc.**—If a deduction is claimed on account of depletion, procure from the District Director Form M (mines and other natural deposits), Form O (oil and gas), or Form T (timber), and file with return. If complete valuation data have been filed in previous years, then file with the return information necessary to bring the depletion schedule up to date, setting forth in full, a statement of all the transactions bearing on the deductions from or additions to the value of physical assets during the taxable year, with an explanation of how the depletion deduction for the taxable year has been determined. (See sections 611 and 612.)

24. **Other deductions authorized by law.**—Enter any other authorized deductions for which no space is provided elsewhere on page 1 of the return, exclusive of items requiring separate computation and required to be reported in Schedule K. Do not deduct losses incurred in transactions which were neither connected with the trade or business nor entered into for profit. No deduction is allowable for the amount of any item or part thereof allocable to a class of exempt income, other than the allowable portion attributable to wholly exempt interest income. Items directly attributable to such exempt income shall be allocated thereto, and items directly attributable to any class of taxable income shall be allocated to such taxable income. If an item is attributable both to taxable income and exempt income, a reasonable proportion thereof, determined in the light of all the facts in each case, shall be allocated to each.

A partnership receiving any exempt income, other than interest, or holding any property or engaging in any activity the income from which is exempt shall submit with its return as a part thereof an itemized statement, in detail, showing (1) the amount of each class of exempt income, and (2) the amount of expense items allocated to each such class (the amount allocated by apportionment being shown separately).

Schedule D—Gains and losses from sales or exchanges of capital assets and other property.—The computation of gains and losses from sales or exchanges of capital assets and property other than capital assets should be made on the separate Schedule D (Form 1065). Every sale or exchange of property, even though no gain or loss is indicated, must be reported in detail.

Schedule K—Partners' shares of income, credits, and deductions.—This schedule should show complete information with respect to all the persons who were members of the partnership, syndicate, group, etc., during any portion of the taxable year. Although the partnership is not subject to income tax, the members thereof are liable for income tax in their separate capacities and are taxable upon their distributive shares of the income of the partnership, whether distributed or not, and each is required to include his share in his return. However, a partner may not claim on his separate return a distributive share of loss from a partnership to the extent any such loss exceeds the basis of his interest in the partnership. The excess of such loss may be claimed for later years to the extent that the basis for the partner's interest is increased above zero. Each partner should be advised by the partnership of his share of the income, deductions, and credits as shown in Schedule K.

Column 5.—Enter each partner's distributive share of additional first-year depreciation.

Column 7.—Enter the distributive share of dividends received from domestic corporations, with respect to which the partner is entitled to an exclusion (section 116) and, if applicable, a credit (section 34) on his individual income tax return. See also Instruction 5.

Column 12.—EXPENSE ACCOUNT ALLOWANCE.—Expense account allowance means: (1) amounts, other than compensation, received as advances or reimbursements, and (2) amounts paid by or for the partnership, for expenses incurred by or on behalf of a partner, including all amounts charged through any type of credit card.

However, this term does not include amounts paid for: (*a*) the purchase of goods for resale or use in the business; (*b*) incidental expenses, such as the purchase of office supplies for the partnership or local transportation in connection with an errand; and (*c*) in the case of a partnership supplying legal, accounting, engineering or other professional services, the expenses which will be billed directly to the client. However, the partnership should maintain records reasonably sufficient to establish the business purpose for the expenditure.

Complete this column for the 25 highest paid partners including limited partners. To determine the partners with respect to whom the information is required all allowances including expense account allowances as described above and the partner's share of ordinary income must be added to each partner's compensation. This column need not be completed for any partner for whom the combined amount is less than $10,000.

A separate schedule must be attached to the return showing each partner's distributive share of the following:

(*a*) Contributions paid by the partnership within the partnership's taxable year. (An itemized list of the partnership's charitable contributions must also be submitted.)

(*b*) Partially tax-exempt interest received on obligations of the United States or on obligations of instrumentalities of the United States. However, if the partnership elects to amortize premiums on bonds, the amount received on such obligations by the partnership shall be reduced by the amortizable bond premium.

(*c*) The total of the income or gain and the total of the deduction or credit of the following items: Recoveries of bad debts, prior taxes and delinquency amounts (section 111); gains and losses from wagering transactions (section 165(d)); soil and water conservation expenditures (section 175); intangible drilling and development costs (section 263(*c*)); exploration expenditures (section 615); and any items of income, gain, loss, deduction or credit subject to a special allocation under the partnership agreement which differs from the allocation of partnership income or loss generally.

(*d*) Interest on tax-free covenant bonds upon which a Federal tax was paid at source.

(*e*) Taxes described in section 901 which have been paid or accrued by the partnership to foreign countries or to possessions of the U.S.

If you are a shareholder of a regulated investment company and receive notice on Form 2439 that the company paid tax on undistributed capital gains, also enter your share of the tax paid by the regulated investment company. Partners should be instructed to claim their part of the credit on their income tax return by following the tax return instructions except that the credit should be identified as a "Regulated Investment Company credit received from a partnership" in lieu of attaching Form 2439. Copy B of Form 2439 should be attached to the partnership return to substantiate the credit.

Schedule N—Computation of net earnings (or loss) from self-employment.—Payments to partners—salaries and interest.—The total of amounts paid to partners which were included on line 14, on page 1 of the return, must be entered on line 2 and added back to the ordinary income in arriving at the net earnings (or loss) from self-employment.

Sale or exchange of property other than capital assets from line 10 page 1.—Net loss from the sale, exchange, or involuntary conversion of business property held for 6 months or less if such property is neither stock in trade nor other property of a kind which would properly be includible in inventory at the close of the taxable year, nor property held primarily for sale to customers in the ordinary course of the trade or business must be entered on line 3. Net gains should be entered on line 9 as an exclusion.

In determining the amount of net earnings from self-employment, there should be excluded income from the following sources and deductions attributable thereto:

Nonqualifying dividends from line 5, page 1;

Interest.—Interest on bonds, debentures, notes, certificates, or other evidences of indebtedness, issued with interest coupons or in registered form by a corporation or by a government or political subdivision thereof, unless received in the course of a trade or business as a dealer in stocks or securities.

Real estate rentals.—Rentals from real estate, except rentals received in the course of a trade or business as a real-estate dealer. Receipts for the use or occupancy of rooms or other space where services are also rendered to the occupant, such as rooms in hotels, boardinghouses, apartment houses furnishing hotel services, tourist camps, tourist homes, or space in parking lots, warehouses, or storage garages do not constitute rentals from real estate and therefore are included in determining net earnings from self-employment.

Partnerships with income from farming.—A partner may use the optional method of computing net earnings from self-employment from farming on his individual income tax return. See pages 1 and 2 of Schedule F–1 (Form 1040) for instructions and the computation of net earnings from self-employment from farming. In figuring the gross profits from farming to be included on line 3, page 1 of Schedule F–1 (Form 1040) enter your share of the gross profits shown on either line 3 of page 1 or line 5 of page 2 of the Schedule F (Form 1040) filed with the partnership return.

U.S. GOVERNMENT PRINTING OFFICE o59—16—76142-2

FORM **1120**
U.S. Treasury Department
Internal Revenue Service

U.S. CORPORATION INCOME TAX RETURN—1961

or other taxable year beginning _____, 1961, ending _____, 19___
(PLEASE TYPE OR PRINT)

Name	Check if this is a— A. Sole proprietorship ☐ or partnership ☐ electing under sec. 1361 to be taxed as a corporation. B. Consolidated return. ☐ C. Personal Holding Co. ☐	E. Business Code No. (see p. 8 instr.)
Number and street		F. County in which located.
City or town, postal zone number, State	D. Employer Identification No.	G. Enter total assets from line 14 Sch. L (see instr. O). $

IMPORTANT—All applicable lines and schedules of this form must be filled in. Where additional space is needed for schedules, attachments must conform to the official form and totals must be entered in the form schedules.

GROSS INCOME

1. Gross Receipts _____ Less: Returns and allowances _____
2. **Less:** Cost of goods sold (Schedule A) and/or operations (attach Schedule)
3. Gross profit
4. Dividends (Schedule C)
5. Interest on obligations of the United States, etc. issued:
   (a) Prior to 3-1-41—(1) U.S. savings and Treasury bonds owned in excess of the principal amount of $5,000; and (2) obligations of a U.S. instrumentality
   (b) After 2-28-41, by U.S., any agency or instrumentality

Gross amount of interest	Less: Amortizable bond premium

6. Other interest
7. Rents
8. Royalties
9. Net gains (losses) (from separate Schedule D)
10. Other income (attach schedule)
11. TOTAL income, lines 3 to 10, inclusive

DEDUCTIONS

12. Compensation of officers (Schedule E)
13. Salaries and wages (not deducted elsewhere)
14. Repairs (do not include cost of improvements or capital expenditures)
15. Bad debts (Schedule F)
16. Rents
17. Taxes (attach schedule)
18. Interest
19. Contributions or gifts paid (attach schedule) (see instructions for limitation)
20. Losses by fire, storm, shipwreck, or other casualty, or theft (attach schedule)
21. Amortization (attach schedule)
22. Depreciation (Schedule G)
23. Depletion (attach schedule)
24. Advertising
25. Amounts contributed under: (a) Pension, profit-sharing, stock bonus, annuity plans (see instr.)
    (b) Other employee benefit plans (see instr.)
26. Other deductions (attach schedule)
27. TOTAL deductions in lines 12 to 26, inclusive
28. Taxable income before net operating loss deduction and special deductions (line 11 less line 27)
29. **Less:** (a) Net operating loss deduction (see instructions)
    (b) Special deductions (Schedule I)
30. Line 28 less line 29 ..... INCOME SUBJECT TO TAX

TAX

31. TOTAL income tax (from line 9, Tax Computation Schedule, page 3)
32. Credits: (a) Tax paid with application for extension of time in which to file
    (b) Payments and credits on 1961 Declaration of Estimated Tax
33. If tax (line 31) is larger than credits (line 32), the balance is TAX DUE. Enter balance here →
34. If tax (line 31) is less than credits (line 32) ..... Enter the OVERPAYMENT here →
35. Enter amount of line 34 you want: Credited on 1962 estimated tax _____ Refunded

I declare under the penalties of perjury that I have examined this return (including accompanying schedules and statements) and to the best of my knowledge and belief it is true, correct, and complete. If prepared by a person other than taxpayer, his declaration is based on all information of which he has any knowledge.

CORPORATE SEAL

(Date) (Signature of officer) (Title)

(Date) (Individual or firm signature of preparer) (Address)

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Schedule A.—COST OF GOODS SOLD. (See Instruction 2)
(Where inventories are an income-determining factor)

1. Inventory at beginning of year	
2. Merchandise bought for manufacture or sale	
3. Salaries and wages	
4. Other costs per books (attach schedule)	
5. Total	
6. Less: Inventory at end of year	✓
7. Cost of goods sold (enter here and on line 2, page 1)	✓

1. Method of inventory valuation—Cost ☐; lower of cost or market ☐; LIFO ☐; other ☐. If other, attach explanation.
2. Was the method of inventory valuation indicated above the same method used for 1960? ☐ Yes ☐ No. If "No" attach explanation.
3. If inventory is valued at lower of cost or market, enter total cost $_____ and total market valuation $_____ of those items valued at market.
4. If closing inventory was taken by physical count, enter date inventory was taken _____ If not at end of year, attach an explanation of how the end of year count was determined.
5. If closing inventory was not taken by a physical count, attach an explanation of how inventory items were counted or measured.

Schedule C.—INCOME FROM DIVIDENDS

1. Name of declaring corporation	2. Domestic corporations taxable under chapter 1, Internal Revenue Code*	3. Certain preferred stock of public utilities taxable under Chapter 1, Internal Revenue Code	4. Foreign corporations	5. Other corporations
Totals	✓	✓	✓	
Total of columns 2, 3, 4, and 5 (Enter here and on line 4, page 1)				

*Except (a) dividends on certain preferred stock of public utilities, which should be entered in column 3; and (b) dividends, which should be entered in column 5, received from China Trade Act corporations, from corporations to which section 931 applies, and from corporations exempt from tax under sections 501 and 521. Include certain dividends received from foreign corporations as described in section 243 (d).

Schedule D.—Separate Schedule D (Form 1120) should be used in reporting sales or exchanges of property. (See Instruction 9)

Schedule E.—COMPENSATION OF OFFICERS. (See page 6 of Instructions)

1. Name and address of officer	2. Official title	3. Time devoted to business	Percent of corporation stock owned		6. Amount of compensation	7. Expense account allowances
			4. Common	5. Preferred		
Total compensation of officers (Enter here and on line 12, page 1)					✓	

Schedule F.—BAD DEBTS. (See Instruction 15)

1. Taxable Year	Amount of notes and accounts receivable outstanding at—		4. Taxable income reported	5. Sales on account	6. Bad debts of corporation if no reserve is carried on books	If corporation carries a reserve	
	2. Beginning of year	3. End of year				7. Gross amount added to reserve	8. Amount charged against reserve
1958							
1959							
1960							
1961					✓		✓

NOTE: Securities which are capital assets and which became worthless within the taxable year should be reported in separate Schedule D.

Schedule G.—DEPRECIATION. (See Instruction 22 and Schedule H)

1. Kind of property (if buildings, state material of which constructed). Exclude land and other nondepreciable property. List assets in groups by depreciation method	2. Date acquired	3. Cost or other basis (exclude land)	4. Depreciation allowed (or allowable) in prior years	5. Method of computation	6. Rate (%) or life (years)	7. Depreciation this year

1. Total
2. Less: Amount of depreciation claimed in Schedule A and elsewhere on return
3. Balance—Enter here and on line 22, page 1 ✓

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Schedule H.—SUMMARY OF DEPRECIATION AND AMORTIZATION SCHEDULES

1. Straight line method:			
(a) Assets acquired prior to 1/1/54			
(b) Assets acquired after 12/31/53		**8.** Emergency facilities	
2. Declining balance method		**9.** Grain storage facilities	
3. Sum of the years-digits method		**10.** Research or experimental expenditures	
4. Based on units of production		**11.** Exploration and development expenditures	
5. Addl. 1st year (Sec. 179)		**12.** Organizational expenditures	
6. Other methods		**13.** Trademark and trade name expenditures	
7. Total depreciation claimed	✔	**14.** Total amortization claimed	✔

Schedule I.—SPECIAL DEDUCTIONS

1. Partially tax-exempt interest (see Instruction 5)		
2. Dividends-received:		
(a) 85 percent of column 2, Schedule C		
(b) 62.115 percent of column 3, Schedule C		
(c) 85 percent of dividends received from certain foreign corporations		
3. Total dividends-received deductions (sum of lines 2 (a), (b), and (c) but not to exceed 85 percent of the excess of line 28, page 1 over the sum of lines 1 and 5). (See instructions in case of net operating loss or if the corporation is a small business investment company.)		
4. Dividends paid on certain preferred stock of public utilities (see instructions in case of net operating loss)		
5. Western Hemisphere trade corporations (see instructions in case of net operating loss)		
6. Total special deductions (enter here and on line 29(b), page 1)		✔

TAX COMPUTATION SCHEDULE

1. (a) Line 30, page 1 (b) plus line 1, Schedule I Enter total here ➔		
2. If amount of line 1 is:		
(a) **Not over $25,000**—Enter 30 percent of line 1 (32 percent if a consolidated return)		
(b) **Over $25,000**—Enter 52 percent of line 1 (54 percent if a consolidated return)		
Subtract $5,500, and enter difference	5,500.00	
3. Adjustment for partially tax-exempt interest. Enter 30 percent of line 1 (b), but not in excess of 30 percent of line 1		
4. Normal tax and surtax (line 2 less line 3)		
5. Income tax (line 4, or line 22 of separate Schedule D)		
6. Credit allowed a domestic corporation for income taxes paid to a foreign country or United States possession (attach Form 1118)		
7. Balance of income tax (line 5 less line 6)		
8. Tax under section 541 of the Internal Revenue Code (from Schedule 1120 PH)		
9. Total income tax (line 7 plus line 8). **Enter here and on line 31, page 1**		✔

H. Date incorporated

I. Did the corporation at any time during the taxable year own directly or indirectly 50 percent or more of the voting stock of a domestic corporation? Yes ☐ No ☐
Did any corporation, individual, partnership, trust, or association at any time during taxable year own directly or indirectly 50 percent or more of the corporation's voting stock? Yes ☐ No ☐
If either answer is "Yes," attach separate schedule showing:
(1) name and address;
(2) percentage owned;
(3) date acquired; and
(4) the District Director's office in which the income tax return of such corporation, individual, partnership, trust, or association for the last taxable year was filed.

J. Were Forms 1096 and 1099 filed for the calendar year 1961 in connection with:
Taxable dividends Yes ☐ No ☐
Other payments Yes ☐ No ☐

K. Did you have any contracts or subcontracts subject to the Renegotiation Act of 1951 Yes ☐ No ☐
If "Yes," see Instruction G(4) and enter amount here

L. Did you at any time during the year own directly or indirectly any stock of a foreign corporation? Yes ☐ No ☐
If "Yes," attach statement as required by Instruction K.

M. Amount of income (or deficit) for: 1958 1959 1960

N. If a cooperative association, check type:
(1) ☐ farmers' purchasing or marketing; (2) ☐ consumers', or (3) ☐ other.

O. Did you claim a deduction for expenses connected with: (If answer to any question is "Yes," check applicable boxes within that question.)
(1) A hunting lodge ☐, working ranch or farm ☐, fishing camp ☐, resort property ☐, pleasure boat or yacht ☐, or other similar facility ☐? (Other than where the operation of the facility was the principal business.) Yes ☐ No ☐
(2) The leasing, renting, or ownership of a hotel room or suite ☐, apartment ☐, or other dwelling ☐, which was used by customers or employees or members of their families? (Other than use by employees while in business travel status.) Yes ☐ No ☐
(3) The attendance of your employees' families at conventions or business meetings. Yes ☐ No ☐
(4) Vacations for employees or members of their families? (Other than vacation pay reported on Form W-2.) Yes ☐ No ☐

P. Refer to page 8 of instructions and state the:
Principal business activity ✔
Principal product or service

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Schedule L.—BALANCE SHEETS (see instructions)

ASSETS	Beginning of taxable year (A) Amount	Beginning of taxable year (B) Total	End of taxable year (C) Amount	End of taxable year (D) Total
1. Cash				✓
2. Govt. obligations: (a) U.S. and instrumentalities;			✓	
(b) State, subdivisions thereof, etc.			✓	
3. Notes and accounts receivable			✓	
(a) Less: Reserve for bad debts			✓	
4. Inventories: (a) Other than last-in, first-out			✓	
(b) Last-in, first-out			✓	✓
5. Other current assets including short term marketable investments (attach schedule)				✓
6. Loans to stockholders				✓
7. Mortgage and real estate loans				✓
8. Other investments (attach schedule)				✓
9. Buildings and other fixed depreciable assets			✓	
(a) Less: Accumulated amortization and depreciation			✓	
10. Depletable assets			✓	
(a) Less: Accumulated depletion			✓	
11. Land (net of any amortization)				✓
12. Intangible assets (amortizable only)			✓	
(a) Less: Accumulated amortization			✓	
13. Other assets (attach schedule)				✓
14. Total assets				✓
LIABILITIES AND CAPITAL				
15. Accounts payable				✓
16. Deposits and withdrawable shares				✓
17. Bonds, notes, and mortgages payable (maturing less than one year from date of balance sheet)				✓
18. Other current liabilities (attach schedule)				✓
19. Loans from stockholders				✓
20. Bonds, notes, and mortgages payable (maturing one year or more from date of balance sheet)				✓
21. Other liabilities (attach schedule)				✓
22. Capital stock: (a) Preferred stock			✓	
(b) Common stock			✓	
23. Paid-in or capital surplus				✓
24. Surplus reserves (attach schedule)				✓
25. Earned surplus and undivided profits				✓
26. Total liabilities and capital				✓

Schedule M.—RECONCILIATION OF TAXABLE INCOME AND ANALYSIS OF EARNED SURPLUS AND UNDIVIDED PROFITS

1. Earned surplus and undivided profits at end of preceding taxable year (Schedule L)	
2. Taxable income before net operating loss deduction and special deductions (line 28, page 1)	✓
3. Nontaxable interest on:	
(a) Obligations of a State, or a possession of the United States, or any political subdivision of any of the foregoing, or the Dist. of Columbia	
(b) All postal savings bonds	
4. Other nontaxable income (attach schedule)	
5. Charges against surplus reserves deducted from income in this return (attach schedule)	
6. Adjustments for tax purposes not recorded on books (attach sch.)	
7. Sundry credits to earned surplus (attach schedule)	
8. Total of lines 1 to 7	
9. Total distributions to stockholders charged to earned surplus during the taxable year: (a) Cash	
(b) Stock of the corporation	
(c) Other property (attach schedule)	
10. Contributions in excess of 5% limitation	
11. Federal income and excess profits taxes	
12. Income taxes of foreign countries or United States possessions if claimed as a credit in whole or in part on line 6, page 3 Tax Computation	
13. Insurance premiums paid on the life of any officer or employee where the corporation is directly or indirectly a beneficiary	
14. Unallowable interest incurred to purchase or carry tax-exempt interest obligations	
15. Excess of capital losses over capital gains	
16. Additions to surplus reserves (attach schedule)	
17. Other unallowable deductions (attach schedule)	
18. Adjustments for tax purposes not recorded on books (attach schedule)	
19. Sundry debits to earned surplus (attach schedule)	
20. Total of lines 9 to 19	
21. Earned surplus and undivided profits at end of the taxable year (Schedule L) (line 8 less line 20)	✓

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How To Prepare Your 1961 Corporation Income Tax Return ON FORM 1120

(References are to the Internal Revenue Code.)

Note: All foreign corporations, whether resident or nonresident, file Form 1120–F. See General Instruction H.

GENERAL INSTRUCTIONS

A. Corporations required to make a return on Form 1120.—Every domestic corporation not expressly exempt from taxation under chapter 1 (Section 501), whether or not having any taxable income, must file a return. The term "corporation" is defined by the Code to include associations, joint-stock companies, and insurance companies.

Real estate investment trusts under section 856 must file this return.

Partnerships and proprietorships may elect to be taxed as domestic corporations if an election is made not later than 60 days after the close of the taxable year and if certain qualifications are met. (Section 1361.) If the return is filed by a proprietorship or partnership, electing to be taxed as a corporation under section 1361, it must be signed by the proprietor or a partner.

If a receiver, trustee in dissolution, trustee in bankruptcy, or assignee has possession of or holds title to all or substantially all the property or business of a corporation, whether or not the property or business is being operated, he must make a return of income for the corporation in the same manner and form required of other corporations. (Section 6012.)

A mutual savings bank not having capital stock represented by shares; a domestic building and loan association, a domestic savings and loan association, a Federal savings and loan association, substantially all the business of which is confined to making loans to members; and a cooperative bank without capital stock, operated for mutual purposes and without profit, are subject to income tax and must file returns.

B. Period to be covered by return.—Returns shall be filed for the calendar year 1961 or fiscal year beginning in 1961 and ending in 1962. A fiscal year is an accounting period of 12 months ending on the last day of a calendar month other than December, but if a taxpayer has made the election provided in section 441 (f), the term "fiscal year" means an annual period varying from 52 to 53 weeks. If a taxpayer has no annual accounting period, or keeps no books, or has an accounting period which does not qualify as a fiscal year, the return must be filed for the calendar year, except as provided in section 443.

For the procedure to follow in changing an established accounting period, see section 1.442–1 of the Regulations. Form 1128, Application for Change in Accounting Period, may be obtained from your District Director.

C. Accounting methods.—Taxable income shall be computed in accordance with the method of accounting regularly used by the taxpayer in maintaining its books and records. In all cases the method adopted should clearly reflect taxable income. The basic methods of accounting are the "cash receipts and disbursements method" and the "accrual method." Section 446 permits the use of these methods or any other method permitted under the Code or any combination of these methods in accordance with regulations. If a taxpayer engages in more than one trade or business, it may, with respect to each trade or business, use a different method of accounting. Each method must, however, clearly reflect the income of the particular trade or business with which it is used, and separate profit and loss statements for each trade or business must be submitted. Except in those cases where the law specifically permits it, a taxpayer may not change the method of accounting upon the basis of which it has reported its income in prior years (for its income as a whole or with respect to any separate trade or business) without first securing consent. Form 3115, Application for Change in Accounting Method, may be obtained from your District Director.

Cash receipts and disbursements method.—Under this method, a taxpayer includes all items of taxable income (whether cash, property, or services) in the year when it is actually or constructively received and claims as deductible expenses only those expenses actually paid. Income is constructively received when the amount is credited to the taxpayer's account, or set aside for it, and is unconditionally subject to its command. This includes uncashed checks, bank interest credited, matured bond coupons, and other similar items which can be immediately turned into cash. Do not deduct capital expenditures.

Accrual method.—Under this method income is reported in the year when the taxpayer first has a definite right to income, the amount of which can be ascertained with reasonable accuracy while deductions are taken in the year in which there is first established a specific liability, the amount of which can be ascertained with reasonable accuracy. Where the right to income or the liability for expense is uncertain, or the amount of such income or expense cannot be ascertained with reasonable accuracy, accrual is generally postponed until a determination is possible.

Other methods.—Separate provisions are contained in section 453 for installment method of accounting. For other information on accounting methods, see your District Director.

Rounding off to whole-dollar amounts.—If you wish, the money items on your return and accompanying schedules required by such return may be shown as whole-dollar amounts. This means that you eliminate any amount less than 50 cents, and increase any amount from 50 cents through 99 cents to the next highest dollar.

D. Filing of return and payment of tax.—Returns of corporations must be filed on or before the 15th day of the third month following the close of the taxable year with the District Director of Internal Revenue for the district in which the corporation's principal place of business or principal office or agency is located. (Section 6072.)

Request for automatic extension of 3 months for filing of return must be made on Form 7004. (Section 6081 (b).)

The balance of tax due as shown on line 33, page 1 of the return, must be paid in full when the return is filed or in two installments, 50 percent on or before the 15th day of the third month and 50 percent on or before the 15th day of the sixth month following the close of the taxable year.

If any installment is not paid on or before the date fixed for its payment, the whole amount of the tax unpaid shall be paid upon notice and demand by the District Director. The tax may be paid in cash or by check or money order drawn to the order of "Internal Revenue Service." Cash payment should be made only in person at the District Director's office.

A declaration of estimated tax must be made by every corporation which is subject to income tax under section 11 or 1201 (a), or subchapter L of chapter 1 (relating to insurance companies), if its income tax for the taxable year can reasonably be expected to exceed $100,000 plus the amount of any estimated credits against tax. (See Form 1120–ES.) In the case of affiliated corporations filing a consolidated return, see consolidated return regulations prescribed under section 1502.

Additional charge for underpayment of estimated tax.—Underpayment of installments of estimated tax will result in additional charges for the period from the due date of each installment until paid, or until the due date for filing the tax return, whichever is the earlier.

The charge with respect to any underpayment of any installment is mandatory and will be made unless an exception specified in section 6655 (d) is applicable.

If you have an underpayment of estimated tax and believe the additional charge should not be asserted due to the applicability of any of the "relief provisions" of section 6655 (d), attach a statement to your return explaining which of the provisions applies to you, showing any necessary computations. If you wish, you may obtain Form 2220 from the nearest Internal Revenue Service office for this purpose.

E. Signature and verification.—The return must be signed either by the president, vice-president, treasurer, assistant treasurer or chief accounting officer, or by any other corporate officer (such as tax officer) who is authorized to sign. A receiver, trustee, or assignee must sign any return which he is required to file on behalf of

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a corporation. The return must also be signed by any person, firm, or corporation who prepared the taxpayer's return for compensation. If the return is prepared by a firm or corporation, it should be signed in the name of the firm or corporation. This verification is not required if the return is prepared by a regular, full-time employee of the taxpayer.

F. Failure to file, etc.—Substantial additions to the tax are imposed for failing to file a return, for late filing, and for filing a false or fraudulent return.

G–(1). Information at the source.—Every corporation making payments in the course of its trade or business of (1) interest, rents, commissions, or other fixed or determinable income of $600 or more during the calendar year 1961 to an individual, a partnership, or a fiduciary, or (2) salaries or wages of $600 or more, shall make returns on Forms 1096 and 1099, except that the making of such returns will not be required with respect to salary or wage payments included on Form W–2, provided copies of withholding statements on Form W–2 are furnished. If a portion of such salary or wage payments was reported on a Withholding Statement (Form W–2), only the remainder must be reported on Form 1099.

Except as stated below, the returns on Forms 1096 and 1099 shall also include dividend payments totaling $10 or more during the calendar year 1961 to each shareholder who is an individual (citizen or resident of the United States), a resident fiduciary, or a resident partnership any member of which is a citizen or resident. In the case of payments by a building and loan association, a cooperative bank, a homestead association, a credit union, or a savings and loan association, such total shall be $600 or more. In the case of payments by a corporation described in sections 501 (c) (12), (15), (16), 521 and 522, or in the case of a national farm loan association or a production credit association, such total shall be $100 or more.

The returns on Forms 1096 and 1099 shall also include (except in the case of insurance companies taxable under Subchapter L and corporations exempt under section 501 (c) (12) or (15)) patronage dividends, rebates, and refunds totaling $100 or more during the calendar year 1961, whether in cash, merchandise, capital stock, revolving fund certificates, retain certificates, certificates of indebtedness, letters of advice, or in some other manner.

G–(2). Information regarding dissolution or liquidation.—Every corporation shall, within 30 days after the adoption by the corporation of a resolution or plan for the dissolution of the corporation or for the liquidation of the whole or any part of its capital stock, render a correct return on Form 966 setting forth the terms of such resolution or plan.

Every corporation making distributions in liquidation of the whole or any part of its capital stock shall also make returns on Forms 1096 and 1099L, as required by instructions on Form 1096, for the calendar year 1961.

G–(3). Certain transfers of property on or after January 1, 1951.—Under certain circumstances the $25,000 exemption from surtax and the $100,000 accumulated earnings credit are not allowed or may be reduced to a lesser figure. Section 1551 provides that if a corporation on or after January 1, 1951, transfers all or part of its property (other than money) to another corporation which was created for the purpose of acquiring such property or which was not actively engaged in business at the time of such acquisition and if after such transfer the transferor corporation or its stockholders, or both, are in control of such transferee corporation during any part of the taxable year of such transferee corporation, the transferee corporation shall not for such taxable year (except as may be otherwise determined under section 269 (b)) be allowed either the $25,000 exemption from surtax provided in section 11 (c) or the $100,000 accumulated earnings credit provided in section 535 (c), unless such transferee corporation shall establish by the clear preponderance of the evidence that the securing of such exemption or credit was not a major purpose of such transfer. For the purposes of section 1551, control means the ownership of stock possessing at least 80 percent of the total combined voting power of all classes of stock entitled to vote or at least 80 percent of the total value of shares of all classes of stock of the corporation. Rules are provided in sections 544 and 1551 for determining ownership of stock. For allocation of the surtax exemption and the accumulated earnings credit in certain cases, see section 269 (b).

G–(4). Information regarding renegotiable contracts.—Every corporation which held, during the taxable year, contracts or subcontracts which were subject to the Renegotiation Act of 1951 shall, in answer to question K, page 3, state the actual or, if not accurately determinable, its best estimate of the aggregate gross dollar amount billed during the current taxable year under all contracts and/or subcontracts.

H. Returns of certain corporations. *Domestic corporations entitled to benefits of section 931.*—Domestic corporations within the possessions of the United States (except the Virgin Islands) may report as gross income only gross income from sources within the United States, provided (*a*) 80 percent or more of the gross income for the 3-year period immediately preceding the close of the taxable year (or such part thereof as may be applicable) was derived from sources within a possession of the United States, and (*b*) 50 percent or more of the gross income for such period or such part thereof was derived from the active conduct of a trade or business within a possession of the United States.

Foreign corporations.—Foreign corporations whether or not engaged in trade or business within the United States shall make returns on Form 1120–F of income derived from sources within the United States. (See sections 861 through 864, and 882.)

Information return by a domestic corporation with respect to controlled foreign corporations.—For taxable years beginning after December 31, 1960, every domestic corporation shall make a separate annual information return on Form 2952, in duplicate, with respect to each controlled foreign corporation and each foreign subsidiary. This information required by section 6038 must be furnished even though there are no foreign taxes which would be reduced and must be attached to Form 1120.

Insurance companies.—Life insurance companies subject to tax imposed by section 802 shall make returns on Form 1120L. Mutual insurance companies subject to tax imposed by section 821 shall make returns on Form 1120M. Insurance companies described in section 831, and mutual savings banks described in section 594 and conducting life insurance business, shall make returns on Form 1120. There should be filed with the return a copy of the 1961 annual statement approved by the National Association of Insurance Commissioners which contains the underwriting and investment exhibit.

Regulated investment companies.—If for any given year the investment company satisfies the requirements of section 851 it will be considered a regulated investment company for that year and shall make a return on Form 1120.

Personal holding companies.—Section 541 imposes a tax upon the undistributed personal holding company income (as defined in section 545) of corporations classified as personal holding companies. Every personal holding company must file a schedule 1120PH with its return on Form 1120.

Under the provisions of section 542, a corporation is a "personal holding company" if at least 80 percent of its gross income for the taxable year is personal holding company income as defined in section 543, and if at any time during the last half of the taxable year more than 50 percent in value of its outstanding stock is owned, directly or indirectly, by or for not more than five individuals. (Sections 541–547.)

Foreign personal holding companies.—Section 551 (a) requires that the undistributed foreign personal holding company income of a foreign personal holding company, as defined in section 552, shall be included as a dividend in the gross income of the United States shareholders in the amount provided by subsection (b). Schedule 1120PH is not required, but information returns on Forms 957 and 958 must be filed by the officers, directors, and certain United States shareholders as provided by section 6035 and the regulations thereunder.

A foreign corporation which is a personal holding company, as defined in section 542 but not within the definition of section 552, is subject to the tax imposed by section 541 on undistributed personal holding company income and must file a schedule 1120PH with its return.

Exempt organizations.—Section 511 imposes a tax upon the income derived from an unrelated trade or business of certain exempt organizations. Every such organization subject to this tax must file a Form 990–T.

Exempt farmers' cooperatives.—Section 522 imposes a tax upon certain cooperatives exempt under section 521. Every such organization subject to tax must file Form 990–C.

Small business corporations.—Corporations which qualify and elect under section 1372 (a) to have their taxable income taxed directly to the shareholders (rather than to the corporation), must file Form 1120–S, instead of Form 1120. To qualify for this treatment, a company must be a domestic corporation which is not a member of an affiliated group (as defined in section 1504) and which does not have (1) more than 10 shareholders; (2) a shareholder (other than an estate) who is not an individual; (3) a shareholder who is a nonresident alien; and (4) more than one class of stock. The election, accompanied by the written consent of all shareholders, must be completed and filed for any calendar year during (*a*) the first calendar month of such taxable year, or (*b*) the calendar month preceding such first calendar month. Form 2553 is provided for making the election. eS9—16—76718-1

I. Consolidated returns.—Subject to the provisions of sections 1501 through 1552 and the regulations, an affiliated group of corporations may make a consolidated income tax return in lieu of separate returns. The making of a consolidated return shall be upon the condition that all corporations which at any time during the taxable year have been members of the affiliated group consent to all the consolidated return regulations prescribed under section 1502 prior to the last day prescribed by law for the filing of such return. The common parent corporation, when filing a consolidated return, shall attach thereto a schedule showing the names and addresses of all the corporations included in the return. Form 851, Affiliations Schedule, should be obtained from the District Director of Internal Revenue and filed as a part of the return. Each subsidiary must prepare two signed copies of Form 1122 authorizing the making of the return on its behalf. One such form shall be attached to the consolidated return as a part thereof, and the other shall be filed, at or before the time the consolidated return is filed, in the office of the District Director for the subsidiary's district.

Supporting schedules shall be filed with the consolidated return. These schedules shall be prepared in columnar form, one column being provided for each corporation included in the consolidation, showing in detail the items of gross income and deductions and the computation of taxable income; one column for a total of like items before adjustments are made; one column for intercompany eliminations and adjustments; and one column for a total of like items after giving effect to the eliminations and adjustments. The items included in the column for eliminations and adjustments should be symbolized to identify contra items affected, and suitable explanations appended, if necessary. Similar schedules shall also contain in columnar form a reconciliation of surplus for each corporation, together with a reconciliation of the consolidated surplus. A schedule which sets forth the basis of property transferred to or received from an affiliated, subsidiary, or parent corporation must also be attached.

Consolidated balance sheets as of the beginning and close of the taxable year of the group shall accompany the consolidated return in a form similar to that required for reconciliation of surplus.

J. Tax on improperly accumulated earnings.—In order to prevent accumulation of earnings and profits for the purpose of enabling shareholders to avoid the tax on individuals, section 531 provides an additional tax upon the accumulated taxable income of corporations formed or availed of for the purpose of such tax avoidance.

K. Stock ownership in foreign corporations.—In addition to the information to be shown in Schedule C of the return, a corporation owning directly or indirectly any stock of a foreign corporation must attach a statement showing the name and address of each company and the total number of shares of each class of outstanding stock owned during the taxable year. If the corporation owned 5 percent or more in value of the outstanding stock of a foreign personal holding company, attach a statement setting forth in complete detail the information required by section 551 (d).

L. Balance sheets.—The balance sheets, Schedule L, should agree with the books of account or any differences should be reconciled. The balance sheets for a consolidated return of affiliated corporations should be furnished in accordance with Instruction I. All corporations reporting to the Interstate Commerce Commission or to any National, State, municipal, or other public officer, may submit, in lieu of Schedule L, copies of their balance sheets prescribed by such authorities as at the beginning and end of the taxable year.

Line 11, Schedule L, should show land less any accumulated amortization of the land as an emergency facility under the authority of section 168.

Line 16, Schedule L, should be used by banks, building and loan associations, and other financial institutions to report demand and time deposits of customers, including withdrawable shares, share accounts, and investment certificates.

M. Forms other than prescribed by return.—Banks, insurance companies, and other corporations required to submit substantially similar statements of income and expenses to any National, State, municipal, or other public officer may submit with the return a statement of income and expenses in the form furnished to such officer, in lieu of the information requested in lines 1 to 30, page 1, except that a railroad company may submit with the return a statement on Form 1090. In such cases the taxable income will be reconciled by means of Schedule M with the net profits shown by the income and expense statement submitted, and should be entered as line 30, page 1.

N. Attachments.—Attachments may be used in the preparation of your return and supplemental schedules, provided they contain all of the required information and that summarized totals of the items shown in the attachments are entered on the return and schedules. This does not apply to any tax computation portion of a form or schedule.

O. Total assets.—Enter the total assets as of the end of the taxable year as shown on line 14, Schedule L. In the event there are no assets at the end of the taxable year, show the total assets as of the beginning of the taxable year.

SPECIFIC INSTRUCTIONS (Numbered to correspond with the line numbers on page 1)

2. Cost of goods sold.—If the production, manufacture, purchase, or sale of merchandise is an income-determining factor in the trade or business, inventories of merchandise on hand should be taken at the beginning and end of the taxable year, and may be valued at cost, or at cost or market, whichever is lower, or by any other permissible method.

In addition to any information that may be required to be attached by the questions on page 2 of the form, you are also required to attach a detailed explanation of the method used to establish market valuations. All work sheets and records used for inventory purposes should be retained to support your inventory valuation.

An inventory method once properly adopted is controlling until permission to change is obtained from the Commissioner. Application for permission to change an inventory method shall be made in writing and filed with the Commissioner within 90 days after the beginning of the taxable year in which it is desired to effect a change. In case the inventories reported do not agree with the balance sheet, attach a statement explaining the difference.

A corporation electing to use the last-in, first-out method of valuing inventory provided for in section 472 must file Form 970 with the return for the first year of the election. Thereafter, attach separate schedule showing: (1) a summary of all inventories; (2) with respect to any inventories computed under section 472, the computation of the quantities and cost by acquisition levels.

Cost of operations (where inventories are not an income-determining factor).—If the amount entered on line 2 includes an amount applicable to cost of operations, attach a schedule showing: (1) Salaries and wages; and (2) other costs in detail.

5. Interest on obligations of the United States, etc.—Enter the interest on line 5; and in Schedule L, the amounts of the various obligations owned. Also enter on line 3, Schedule M, all interest received or accrued during the year on the various obligations listed therein. The net amount of interest reported on line 5 (a) is also allowable as a deduction. See the instructions for Schedule I. The amount of interest received or accrued on obligations issued after February 28, 1941, by the United States or any agency or instrumentality thereof should be entered on line 5 (b). For provisions relating to amortizable bond premiums, see section 171.

For special rules applicable to dealers in securities, with respect to premium attributable to certain tax-exempt securities, see section 75.

Non-interest-bearing obligations issued at a discount.—Taxpayers on the cash basis may elect, as to all non-interest-bearing obligations issued at a discount and redeemable for fixed amounts increasing at stated intervals (for example, United States Savings Bonds), to include the increase in redemption price applicable to the current year. For the year of election the total increase in redemption price of such obligations occurring between the date of acquisition and the end of the year must be included. Attach statement listing obligations owned and computation of the increase. (Section 454.)

6. Other interest.—Enter on line 6, the amount of interest on loans, notes, mortgages, bonds, bank deposits, corporate bonds, etc. The term "corporate bonds" includes bonds, debentures, notes, certificates of indebtedness, or other evidences of indebtedness issued by any corporation and bearing interest, with interest coupons or in registered form. For provisions relating to amortizable bond premium, see section 171.

7. Rents.—Enter the gross amount received for the rent of property. Any expenses, including repairs, interest, taxes, and depreciation should be included in the proper lines for deduc-

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tions. In the case of a lease entered into prior to January 1, 1954, if both lessor and lessee are corporations and if under the lease the lessee is obligated to pay any part of the lessor's income tax on the rental payment, this tax is excluded from lessor's gross income and may not be deducted by lessee. (Section 110.)

8. Royalties.—Enter the gross amount received as royalties. If a deduction is claimed for depletion, it must be reported on line 23.

9. Gains and losses from sales or exchanges of capital assets and other property.—The computation of gains and losses from sales or exchanges of capital assets and property other than capital assets should be made on separate Schedule D and filed with Form 1120. Every sale or exchange of property, even though no gain or loss is indicated, must be reported in detail. If for any taxable year the net long-term capital gain exceeds the net short-term capital loss, or in case of only a net long-term capital gain, a computation of the alternative tax should be made on separate Schedule D.

10. Other income.—Enter total amount of other income not reported elsewhere in the return and attach schedule showing details.

14. Repairs.—Enter the cost of incidental repairs, including labor, supplies, and other items, which do not add to the value or appreciably prolong the life of the property. Expenditures for new buildings, machinery, equipment, or for permanent improvements or betterments which increase the value of the property are chargeable to capital account.

15. Bad debts.—Bad debts may be treated in either of two ways—(1) by a deduction from income in respect of debts which become worthless in whole or in part, or (2) by a deduction from income of a reasonable addition to a reserve for bad debts. (Section 166.)

A taxpayer filing a first return of income may select either of the two methods, and that method must be followed for subsequent years, unless permission is granted by the Commissioner to change to the other method. Application for permission to change the method shall be made in writing within 90 days after the beginning of the taxable year for which it is desired to effect the change.

Worthless debts arising from unpaid rents, and similar items of taxable income, will not be allowed as a deduction unless the income such items represent has been included in the return of income for the year for which the bad debt deduction is claimed, or for a previous year.

For treatment of bad debts of a mutual savings bank not having capital stock represented by shares, a domestic building and loan association, and a cooperative bank without capital stock organized and operated for mutual purposes and without profit, see section 593 and the regulations thereunder.

16. Rents.—Enter rent paid or accrued for business property in which the corporation has no equity. With respect to leases entered into prior to January 1, 1954, see instruction No. 7.

17. Taxes.—Enter taxes paid or accrued during the taxable year and attach a schedule showing the type and amount of tax. Do not include Federal income, war-profits, and excess-profits taxes; estate, inheritance, legacy, succession, and gift taxes; foreign or United States possession income taxes if any credit is claimed in line 6 (tax computation); Federal taxes paid on bonds containing a tax-free covenant, nor taxes not imposed upon the taxpayer. See section 164 (d) regarding apportionment of taxes on real property between seller and purchaser.

18. Interest.—Enter interest paid or accrued on business indebtedness. Do not include interest on indebtedness incurred or continued to purchase or carry obligations (other than obligations of the United States issued after September 24, 1917, and originally subscribed for by the taxpayer) the interest on which is wholly exempt from income tax. (Section 265.)

See section 267 for limitation on deductions for unpaid expenses and interest in the case of transactions between related taxpayers.

19. Contributions or gifts paid.—Enter contributions or gifts actually paid within the taxable year to or for the use of (1) a State, a possession of the United States, or any political subdivision of any of the foregoing, or the United States or the District of Columbia for exclusively public purposes; (2) a corporation, trust, or community chest, fund, or foundation, created or organized in the United States or in any possession thereof or under the law of the United States, or of any State, or of the District of Columbia, or of any possession of the United States, organized and operated exclusively for religious, charitable, scientific, literary, or educational purposes or the prevention of cruelty to children or animals (but in the case of contributions or gifts to a trust, chest, fund, or foundation only if such contributions or gifts are to be used within the United States or any of its possessions exclusively for such purposes), no part of the net earnings of which inures to the benefit of any private shareholder or individual, and no substantial part of the activities of which is carrying on propaganda, or otherwise attempting to influence legislation; (3) posts or organizations of war veterans, or auxiliary units of, or trusts or foundations for, any such posts or organizations, if such posts, organizations, units, trusts, or foundations are organized in the United States or any of its possessions, and if no part of their net earnings inures to the benefit of any private shareholder or individual; or (4) nonprofit cemetery or burial companies. The amount claimed shall not exceed 5 percent of the corporation's taxable income computed without regard to (1) this deduction, (2) the "special deductions" in line 29 (b), and (3) any net operating loss carryback to the taxable year under section 172.

In the case of a corporation on the accrual basis, any contribution or gift will, at the election of the taxpayer made at the time the return is filed, be considered as paid during the taxable year if payment is actually made on or before the fifteenth day of the third month following the close of the taxable year, and if the contribution or gift has during the taxable year been authorized by the board of directors of the corporation. A copy of such authorization must be attached to the return.

Do not deduct as a business expense charitable contributions which come within the above description, but which are unallowable in whole or in part because of the limitation contained in section 170. (Section 162 (b).)

Any contributions paid during the taxable year in excess of the amount deductible may be carried over and deducted in the two succeeding taxable years subject to the 5 percent limitation provided in section 170 (b) (2). In a taxable year to which there is a net operating loss carryover and charitable contributions in excess of the amount deductible (or a charitable contribution carryover from a preceding taxable year), see section 170 (b) (3).

Attach a schedule showing the name and address of each organization and the amount paid. If there is included a contribution carryover, show the amount and how the carryover was determined.

20. Losses by fire, storm, shipwreck, or other casualty, or theft.—Enter losses sustained during the year, arising from fire, storm, shipwreck, or other casualty. For determination of the amount deductible, see section 165 (b). Theft losses are deductible only in the year in which discovered.

21. Amortization.—If a deduction is claimed on account of amortization, attach a schedule showing: (1) A description of the facilities or expenditures being amortized; (2) date acquired, completed, or expended; (3) amount being amortized; (4) amortization deducted in prior years; (5) amortization period (number of months); (6) amortization for this year; and (7) the total amount of amortization less the amount claimed in Schedule A and elsewhere on the return. A summary of the total amortization for each facility or expenditure must be shown in Schedule H.

The law makes special provisions for amortization of the following kinds of assets and expenditures:

(*a*) *Emergency facilities.*—Section 168;
(*b*) *Grain storage facilities.*—Section 169;
(*c*) *Research and experimental expenditures.*—Section 174;
(*d*) *Exploration expenditures.*—Section 615;
(*e*) *Development expenditures.*—Section 616;
(*f*) *Organizational expenses.*—Section 248; and
(*g*) *Trade-mark and trade-name expenditures.*—Section 177.

For details concerning the information which must be furnished in the statements of election required by these sections, consult your District Director.

22. Depreciation.—If a deduction is claimed on account of depreciation, fill in Schedule G. A reasonable allowance for the exhaustion, wear and tear, and obsolescence of property used in the trade or business or of property held by the taxpayer for the production of income shall be allowed as a depreciation deduction. (Section 167.) The allowance does not apply to inventories or stock-in-trade nor to land apart from the improvements or physical developments added to it. Depreciation on leasehold improvements, patents and copyrights shall be included in Schedule G.

The useful life of an asset can be measured in units of production, etc., but the ordinary practice is to measure useful life in years. Business experience, engineering information, and other relevant factors provide a reasonable basis for estimating the useful

life of property. The cost or other basis (see section 1012) to be recovered should be charged off over the expected life of the property to the taxpayer. For guidance, comprehensive tables of "average useful lives" of various kinds of buildings, machines, and equipment in many industries and businesses have been published in a booklet called Bulletin F, which may be purchased for 30 cents from the Superintendent of Documents, Government Printing Office, Washington 25, D.C. A brief description of the various methods of depreciation follows:

(*a*) *Straight line method.*—The most common method of computing depreciation is the "straight line" method. It allows for the recovery of cost in equal annual amounts over the estimated useful life of the property, with only salvage value remaining at the end of its useful life. To compute the deduction, add the cost of improvements to the cost (or other basis) of the asset and deduct both the estimated salvage value and the total depreciation allowed or allowable in past years. Divide the result by the number of years of useful life remaining to the asset—the quotient is the depreciation deduction.

(*b*) *Declining balance method.*—Under this method a uniform rate is applied each year to the remaining cost or other basis of property (without adjustment for salvage value) determined at the beginning of such year. While salvage is not taken into account in determining the annual allowances under this method, in no event shall an asset be depreciated below salvage value. For property acquired before January 1, 1954, or used property whenever acquired, the rate of depreciation under this method may not exceed one and one-half times the applicable straight-line rate.

(*c*) *Special rules for new assets acquired after December 31, 1953.*—The cost or other basis of an asset acquired after December 31, 1953, may be depreciated under methods proper in the past; or, it may be depreciated under any of the following methods provided (1) that the asset is tangible, (2) that it has an estimated useful life of three years or more to the taxpayer, and (3) that the original use of the asset commenced with the taxpayer and commenced after December 31, 1953. If an asset is constructed, reconstructed, or erected by the taxpayer, so much of the basis of the asset as is attributable to construction, reconstruction, or erection after December 31, 1953, may be depreciated under methods proper in the past; or, it may be depreciated under any of the following methods provided that the asset meets qualifications (1) and (2) above.

(*1*) *Declining balance method.*—This method may be used with a rate not in excess of twice the applicable straight-line rate.

(*2*) *Sum of the years-digit method.*—Under this method annual allowances for depreciation are computed by applying changing fractions to the taxpayer's cost or other basis of property (reduced by estimated salvage).

The deduction for each year is computed by multiplying the cost or other basis of the asset (reduced by estimated salvage value) by the number of years of useful life remaining (including the year for which the deduction is computed) and dividing the product by the sum of all the digits corresponding to the years of the estimated useful life of the asset. In the case of a 5-year life this sum would be 15 or (5+4+3+2+1). For the first year five-fifteenths of the cost reduced by estimated salvage value would be allowable, for the second year four-fifteenths, etc.

(*3*) *Other methods.*—A taxpayer may use any consistent method which does not result in accumulated allowances at the end of any year greater than the total of the accumulated allowances which would have resulted from the use of the declining balance method. This limitation applies only during the first two-thirds of the useful life of the property.

(*d*) *Section 179—Additional first-year depreciation allowance.*—Corporations may elect to write off 20 percent of the cost of tangible personal property, but only to the extent of an aggregate cost of $10,000, for the first taxable year for which a deduction is allowable under section 167. The cost of property does not include so much of the basis of such property as is determined by reference to the basis of other property held at any time by the person acquiring such property. This additional depreciation is limited to property acquired after December 31, 1957, with a remaining useful life of 6 years or more and which is not acquired from an affiliated corporation (as defined in section 1504, except that "more than 50 percent" stock ownership is substituted for "at least 80 percent" wherever it appears in section 1504(a)). All members of the affiliated group will be treated as one taxpayer, and the $10,000 limitation will be apportioned among the members in the manner prescribed by regulations. Further, for this allowance to apply in any case, the basis of the property must not be determined in whole or in part by reference to the transferor's basis. Depreciation on the remaining cost of the property may be taken under any of the methods indicated above. The additional first-year depreciation of an asset should be shown on a separate line of the depreciation schedule rather than included on the line used to show the regular depreciation of the asset.

A summary of the total depreciation for each method must be shown in Schedule H.

23. Depletion.—If a deduction is claimed on account of depletion, procure from the District Director: Form M (mines and other natural deposits), Form O (oil and gas), or Form T (timber), fill in and file with return. If complete valuation data have been filed with questionnaire in previous years, then file with your return information necessary to bring your depletion schedule up to date, setting forth in full statement of all transactions bearing on deductions from or additions to value of physical assets during the taxable year with explanation of how depletion deduction for the taxable year has been determined. (Sections 611, 612, and 613.) Expenditures to be deferred and deducted ratably under the election provided in sections 616 (b), relating to certain expenditures in the development of mines, and 615 (b), relating to deductions for mine exploration, are not to be taken into account in determining the adjusted basis for property for the purpose of computing a deduction for depletion under section 611.

For details concerning the information which must be furnished in the election to aggregate separate operating mineral interests under section 614(b), consult your District Director.

24. Advertising.—Enter the total amount paid or incurred during the year for advertising. Expenditures for advertising, to be deductible, must be ordinary and necessary and bear a reasonable relation to the business activities in which the corporation is engaged.

25. Note: File Form 2950 to report the information required in (a) below for years other than the first year a deduction is claimed. The Form 2950 may be obtained from your District Director.

(*a*) *Pension, profit-sharing, stock bonus, annuity plans.*—Enter on line 25 (a) the total amount deductible under section 404. A corporation claiming a deduction under section 404 must submit with its return, in addition to the information specified in the regulations concerning such deduction, a statement with respect to each plan showing the type of plan, i. e., pension, profit-sharing, stock bonus, annuity, or other plan deferring the receipt of compensation, whether or not the plan is qualified under section 401 (a), and if trusteed, whether or not the trust is exempt under section 501 (a), and the method of funding, i. e., individual annuity or insurance contracts, group annuity contract, group permanent contract, or self-insured trust. If not funded, so indicate. Contributions paid by an employer to or under a pension, profit-sharing, stock bonus, annuity plan or compensation paid or accrued on account of any employee under a plan deferring the receipt of such compensation, are deductible only under section 404, and are not deductible under section 162.

(*b*) *Other employee benefit plans.*—Enter on line 25 (b) deductions for contributions to employee benefit plans other than those claimed on line 25 (a), such as insurance, health, or welfare plans. Submit with the return a schedule for each plan showing (1) the nature of benefits, i. e., group term life insurance, group permanent life insurance, noninsured death benefit, hospitalization, surgical, medical, sickness, accident, major medical expense, unemployment benefit, or other welfare benefits; (2) method of financing, i. e., insured, industry or areawide fund, self-insured fund, or direct benefit payments; (3) the amount of deduction; (4) the amount of employee contributions; (5) the number of employees covered; and (6) if a self-insured plan, the amount of benefits paid during the taxable year. Also show the number of employees employed by the corporation.

26. Other deductions authorized by law.—Enter any other authorized deductions for which no space is provided on the return. Any deduction claimed should be explained in an attached schedule.

No deduction is allowable for the amount of any item or part thereof allocable to a class of exempt income other than interest. For nonallowance of interest on indebtedness incurred or continued to purchase or carry tax-exempt securities, see instruction 18. Items directly attributable to wholly exempt income shall be allocated thereto, and items directly attributable to any class of taxable income shall be allocated to such taxable income. If an item is indirectly attributable both to taxable income and exempt income, a reasonable proportion thereof, determined in the light of all the facts and circumstances in each case, shall be allocated to each. A taxpayer receiving any such exempt income, or hold-

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ing any property or engaging in any activity the income from which is exempt shall submit with its return as a part thereof an itemized statement, in detail, showing (1) the amount of each class of exempt income, and (2) the amount of expense items allocated to each such class (the amount allocated by apportionment being shown separately).

In the case of mutual savings banks, cooperative banks, and domestic building and loan associations, any amounts paid or credited to the accounts of depositors or holders of accounts as dividends on their deposits or withdrawable accounts, if such amounts may be withdrawn on demand subject only to customary notice of intention to withdraw, are allowable deductions in computing taxable income. (Section 591.)

Under section 592 a special deduction in computing taxable income is allowed a mutual savings bank not having capital stock represented by shares, a domestic building and loan association, or a cooperative bank without capital stock organized and operated for mutual purposes and without profit, for repayment during the taxable year of loans made before September 1, 1951, by the United States or its wholly owned agencies, or by a mutual fund established under the authority of State law.

29. (a) Net operating loss deduction.—The "net operating loss deduction" is the sum of the net operating loss carryovers and carrybacks to the taxable year. (Section 172 (a).) A net operating loss may be carried back 3 years and carried over 5 years. The net operating loss must first be carried to the earliest of the 8 taxable years to which it may be carried, then to the next earliest year, etc. The portion of such loss which shall be carried to each of the other 7 taxable years shall be the excess, if any, of the amount of such loss over the sum of the taxable income for each of the prior taxable years to which such loss may be carried. (Section 172 (b).)

The term "net operating loss" means the excess of allowable deductions over gross income, computed with the following modifications:

(*a*) No net operating loss deduction is allowed.

(*b*) The special deductions provided in section 242 (partially tax-exempt interest) and section 922 (Western Hemisphere trade corporations) are not allowed.

(*c*) The special deductions allowed by section 243 (dividends received by corporations), section 244 (dividends received on certain preferred stock of public utilities), and section 245 (dividends received from certain foreign corporations) are computed without regard to the 85-percent limitation provided in section 246 (b). See section 1.172–2 of the regulations.

(*d*) The special deduction allowed by section 247 (dividends paid on certain preferred stock of public utilities) is computed without regard to the provisions of subsection (a) (1) (B) of such section. (Section 172 (d).)

As stated, the net operating loss deduction is the sum of the carryovers and carrybacks. However, the following modifications must be taken into account in determining the taxable income for any year which must be subtracted from a net operating loss to determine the portion of such loss which will still be available to carry to a subsequent year:

(*a*) The special deductions provided in sections 242 (partially tax-exempt interest) and 922 (Western Hemisphere trade corporations) are not allowed.

(*b*) The amount of the net operating loss deduction is determined without regard to the net operating loss for the loss year or any taxable year thereafter.

If the corporation desires prompt adjustment for an overpayment attributable to a net operating loss carryback, an application for a tentative adjustment should be filed on Form 1139 within 12 months after the close of the taxable year in which the net operating loss is sustained. (Section 6411.)

For treatment of net operating loss carryovers in certain corporate acquisitions, see section 381.

For special limitation on net operating loss carryovers in case of a corporate change of ownership, see section 382.

Sections 852 (b) (2) and 857 (b) (2) provide that no net operating loss deduction shall be allowed in the case of a regulated investment company or a real estate investment trust.

Attach a schedule showing your computation.

29. (b) Special deductions.—See the instructions for Schedule I.

32. Credits.—Enter all payments and credits except the credit allowed for income taxes paid to a foreign country or U.S. possession (line 6, Tax Computation Schedule). (a) Where the amount entered on this line includes an amount of tax paid with application for extension in which to file, the duplicate copy of Form 7004 must be attached. (b) If the amount includes a credit for taxes paid by a regulated investment company on undistributed capital gains, attach Copy B of Form 2439.

35. If you elect to have all or part of the overpayment applied to your estimated tax, no interest shall be allowed on such portion of the overpayment credited.

EXPENSE ACCOUNT ALLOWANCES—SCHEDULE E, COLUMN 7

Expense account allowance means: (1) amounts, other than compensation, received as advances or reimbursements, and (2) amounts paid by or for the corporation, for expenses incurred by or on behalf of an officer including all amounts charged through any type of credit card.

However, this term does not include amounts paid for: (*a*) the purchase of goods for resale or use in your business; (*b*) incidental expenses, such as the purchase of office supplies for the corporation or local transportation in connection with an errand; and (*c*) such fringe benefits as hospitalization insurance, approved pension trust funds and unemployment insurance.

Column 7 of Schedule E is to be completed for your 25 highest paid officers. To determine the highest paid officers for this purpose all allowances including expense account allowances as described above must be added to each officer's compensation. Column 7 need not be completed for any officer for which the combined amount is less than $10,000.

The information is to be submitted by each member of an affiliated group which files a consolidated return.

For this purpose an officer is a person who is elected or appointed to office or who is designated as such in the corporation's charter or bylaws such as regular officers, chairman of the board, etc.

SCHEDULE I—SPECIAL DEDUCTIONS

1. Partially tax-exempt interest.—Enter the amount received as interest on obligations of the United States or on obligations of corporations organized under Act of Congress which are instrumentalities of the United States, but only if (1) such interest is included in gross income; and (2) such interest is exempt from normal tax under the Act authorizing the issuance of such obligations. This deduction must be reduced by any amortizable bond premium as provided in section 171.

2. Dividends-received deductions.—(*a*) *Dividends received from a domestic corporation.*—Enter an amount equal to 85 percent of the amount received as dividends (except dividends on certain preferred stock of public utilities) from a domestic corporation subject to income tax. Amounts received as dividends from mutual savings banks, cooperative banks, and domestic building and loan associations and allowed as a deduction to such banks or building and loan associations shall not be treated as dividends. In the case of dividends received from a regulated investment company, see section 854 regarding limitations on amount deductible. Any dividend received from a real estate investment trust which, for the taxable year of the trust in which the dividend is paid, qualifies under sections 856–858 shall not be treated as a dividend. For taxable years beginning after September 2, 1958, a small business investment company operating under the Small Business Investment Act of 1958 can take as a deduction an amount equal to 100 percent of the dividends received.

(*b*) *Dividends received on certain preferred stock of public utilities.*—Enter 62.115 percent of the amount received as dividends on the preferred stock of a public utility which is subject to income tax and is allowed a deduction, as provided in section 247, for dividends paid.

(*c*) *Dividends received from certain foreign corporations.*—Enter 85 percent of dividends received from certain foreign corporations. See sections 243 (d) and 245 for qualifications and limitations on the amount of this deduction.

In general, no dividend-received deduction will be allowed on any share of stock (A) which is sold or otherwise disposed of in any case in which the corporation has held such share for 15 days or less, or (B) to the extent the corporation is under an obligation to make corresponding payments with respect to substantially identical stock or securities. Where the stock has preference in dividends, the holding period is 90 days instead of 15 if the corporation receives dividends with respect to such stock which are attributable to a period or periods aggregating in excess of 366 days.

3. Total dividends-received deductions.—In a year in which a net operating loss occurs, sections 172 (d) and 246 (b) provide that the 85-percent limitation on the amount of these special

deductions shall not apply. In the case of a small business investment company, the dividends-received deduction of 100 percent reported on line 3 is not subject to the overall 85-percent limitation.

4. Deduction for dividends paid on certain preferred stock of public utilities.—In the case of a public utility there is allowed in accordance with section 247, an amount equal to 26.923 percent of the lesser of (1) the amount of dividends paid on its preferred stock during the taxable year, or (2) the taxable income for the taxable year computed without regard to the deduction provided in section 247. In a year in which a net operating loss occurs, section 172 (d) provides that this special deduction shall be computed without regard to section 247 (a) (1) (B).

5. Deductions for Western Hemisphere trade corporations.—In the case of a Western Hemisphere trade corporation, as defined in section 921, there is allowed under section 922 a deduction equal to 26.923 percent of the taxable income of such corporation computed without regard to the deduction provided in section 922. Under the provisions of section 172 (d), this special deduction is not allowed in a year in which a net operating loss occurs.

TAX COMPUTATION INSTRUCTIONS

1. Normal tax.—Section 11 provides a normal tax for taxable years beginning before July 1, 1962, equal to 30 percent of taxable income. In the case of a taxable year beginning after June 30, 1962, the normal tax is equal to 25 percent of taxable income.

2. Surtax.—Section 11 provides a surtax equal to 22 percent of the amount by which the taxable income (computed without regard to the deduction, if any, provided in section 242 for partially tax-exempt interest) exceeds $25,000.

3. Exceptions.—The tax imposed by section 11 shall not apply to a corporation subject to a tax imposed by—(1) section 594 (relating to mutual savings banks conducting life insurance business), (2) subchapter L (section 801 and following, relating to insurance companies), (3) subchapter M (section 851 and following, relating to regulated investment companies), or (4) section 881 (a) (relating to foreign corporations not engaged in business in United States).

4. Change in accounting period.—Under the provisions of section 443 (b) (1) if a corporation changes its accounting period, the taxable income for the short period beginning on the day after the close of the former taxable year and ending at the close of the day before the day designated as the first day of the new taxable year shall be placed on an annual basis by multiplying the amount thereof by 12 and dividing by the number of months in the short period. The tax shall be that same part of the tax computed on the annual basis which the number of months in the short period is of 12 months.

However, taxpayers may elect to compute the tax for the short period according to the method described below if an application to do so is filed not later than the date when (giving effect to any extensions granted) the return for the first full taxable year after the beginning of the short period must be filed. (Section 443 (b) (2).) For details concerning the form and content of such an application, consult your District Director.

If a proper application is filed, the taxpayer may elect to pay whichever tax under the following two methods is greater, in place of the short period tax under section 443 (b) (1): (1) Establish the actual taxable income for the 12 months beginning with the first day of the short period; then compute the tax on that income. Then determine as a short period tax that part of the tax so computed which bears the same proportion to the total tax so computed as the taxable income of the short period bears to the taxable income of the 12 months. However, a taxpayer which distributes substantially all its assets before the end of the 12-month period described above, shall employ in the above computation the 12-month period ending with the last day of the short period. (2) Compute a tax on the taxable income of the short period as if the short period were a full taxable year.

In annualizing income of a short period consisting of 7 days or more, but less than 359 days, by reason of a change to a 52–53-week fiscal year, the annualization is made on a daily basis as provided in section 441 (f) (2) (B) (iii).

5. Consolidated returns.—Section 1503 provides that the tax imposed under section 11 (c) or section 831 shall be increased for any taxable year for which an affiliated group of includible corporations makes or is required to make a consolidated return by 2 percent of the consolidated taxable income (computed without regard to the deduction, if any, provided in section 242 for partially tax-exempt interest). If the affiliated group includes one or more Western Hemisphere trade corporations or one or more regulated public utilities, the increase of 2 percent shall be applied only on the amount by which the consolidated taxable income of the affiliated group exceeds the portion (if any) of the consolidated taxable income attributable to the Western Hemisphere trade corporations and regulated public utilities included in such group.

6. Insurance companies other than life or mutual.—All insurance companies (other than life or mutual insurance companies), including mutual marine insurance companies and mutual fire insurance companies exclusively issuing either perpetual policies or policies for which the sole premium charged is a single deposit, are subject to the taxes imposed by section 11. The taxable income of such insurance companies is defined in section 832 and differs from the taxable income of other corporations. This paragraph does not apply to foreign insurance companies not carrying on an insurance business within the United States. (Section 831.)

7. Life insurance departments of mutual savings banks.—A mutual savings bank not having capital stock represented by shares, authorized under State law to conduct a life insurance business and which conducts such business in a separate department the accounts of which are maintained separately from the accounts of other departments of the bank is taxable under section 594 provided the life insurance department would, if it were treated as a separate corporation, qualify as a life insurance company under section 801.

The tax consists of the sum of—(1) a partial tax computed under section 11 upon the taxable income of the bank determined without regard to any items of gross income or deductions properly allocable to the business of the life insurance department; and (2) a partial tax upon the taxable income (computed as provided in section 802) of the life insurance department determined without regard to any items of gross income or deductions not properly allocable to such department, at the rates and in the manner provided in subchapter L with respect to life insurance companies.

Tax computation.—For the purpose of computing the first partial tax, a mutual savings bank should use Form 1120, filling in all applicable items (except lines 5 and 7) and schedules. The first partial tax should be computed by using lines 1 to 5. For the purpose of computing the second partial tax Form 1120L should be used. The first partial tax should be added to the second partial tax and the sum thereof entered on line 5 as the total income tax. Subtract from line 5 the sum of any credits on line 6 and enter on line 7 the balance of income tax. Form 1120L properly filled in should be attached to and made a part of Form 1120 and properly identified as an accompanying schedule. However, any Form 1120L so used need not be separately executed under the penalty of perjury.

8. Credit for taxes.—If, in accordance with section 901, a credit is claimed by a domestic corporation on line 6 (Tax Computation), page 3, on account of income, war profits and excess profits taxes paid or accrued to a foreign country or a possession of the United States, Form 1118 should be submitted with the return. In case credit is sought for taxes accrued but not paid, the District Director may require a bond on Form 1117 as a condition precedent to the allowance of the credit. For carryback and carryover of a foreign tax credit, see sections 904 (d) and 904 (e).

See General Instruction H for the requirement of an information return on Form 2952.

9. Regulated investment companies.—For provisions relating to the method of taxation of regulated investment companies, see sections 851 through 855.

10. Real estate investment trusts.—For provisions relating to the method of taxation of real estate investment trusts, see sections 856 through 858.

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PRINCIPAL BUSINESS ACTIVITY

In reporting the "Principal business activity," on page 3, give the one business activity that accounts for the largest percentage of "total receipts." "Total receipts" means gross receipts (line 1), plus all other income (lines 4 through 10). State the broad field of business activity as well as the specific product or service, such as "Mining copper," "Manufacturing cotton broad woven fabric," "Wholesale meat," or "Retail apparel." *Where receipts are derived from two or more of the detailed industry groups listed below, show only the one which is the major source of receipts.* Use the appropriate group under the heading "FINANCE" if over 50 percent of "total receipts" consists of investment income.

Enter the business group "code number" on page 1 from the following list. Give the code for the specific industry group from which the largest percentage of "total receipts" is derived.

AGRICULTURE, FORESTRY, AND FISHERIES

Code

011 Agriculture, forestry, and fisheries.

MINING

Metal mining:
101 Iron ores.
102 Copper, lead, zinc, gold, silver ores.
109 Other metal mining.

121 Bituminous coal and lignite mining.

Crude petroleum and natural gas:
131 Crude petroleum, natural gas, and natural gas liquids.
138 Oil and gas field services.

Nonmetallic mineral and anthracite mining:
141 Stone, sand, gravel.
149 Other nonmetallic minerals, including anthracite mining.

CONSTRUCTION

151 General building contractors.
152 Highway and street construction and heavy construction.
155 Special trade contractors.

MANUFACTURING

Beverage industries:
191 Soft drinks, carbonated waters, and flavoring extracts and sirups.
192 Malt liquors and malt.
194 Wines, brandy, and brandy spirits.
195 Distilled, rectified, blended liquors.

Food and kindred products:
200 Meat products.
201 Dairy products.
202 Canning and preserving fruits, vegetables, and seafoods.
203 Grain mill products.
204 Bakery products.
205 Sugar.
206 Confectionery and related products.
207 Vegetable oil mills and animal, marine, and edible fats and oils.
208 Other food preparations and kindred products.

211 Tobacco manufactures.

Textile mill products:
220 Yarn and thread mills.
221 Broad woven fabric mills, cotton.
222 Broad woven fabric mills, man-made fiber and silk.
223 Broad woven fabric mills, wool: including dyeing and finishing.
224 Narrow fabrics and other smallwares mills: cotton, wool, silk, and man-made fiber.
225 Knitting mills.
226 Dyeing and finishing textiles, except wool fabrics and knit goods.
227 Floor covering mills.
228 Other textile goods.

Apparel and other finished products made from fabrics and similar materials:
231 Men's, youths', and boys' suits, coats, overcoats, furnishings, work clothing, and allied garments.
233 Women's, misses', children's, and infants' outerwear and undergarments.
237 Hats, caps, and millinery, fur goods, and other apparel and accessories.
238 Other fabricated textile products.

Lumber and wood products, except furniture:
241 Logging camps, logging contractors, and sawmills and planing mills.
243 Millwork, veneer, plywood, and prefabricated structural wood products.
249 Wooden containers and other wood products.

Furniture and fixtures:
251 Household furniture.
259 Office, public building, and other furniture and fixtures.

Paper and allied products:
261 Pulp mills.
262 Paper, paperboard, building paper, and building board mills.
265 Paperboard containers and boxes.
269 Converted paper and paperboard products, except containers and boxes.

Printing, publishing, and allied industries:
271 Newspapers: publishing, publishing and printing.

Code
272 Periodicals: publishing, publishing and printing.
273 Books.
275 Commercial printing, manifold business forms, and greeting cards.
278 Other publishing, bookbinding and related industries, and service industries for the printing trade.

Chemicals and allied products:
280 Industrial inorganic and organic chemicals.
281 Plastics materials and synthetic resins, synthetic rubber, synthetic and other man-made fibers, except glass.
282 Drugs.
283 Soap, detergents, and cleaning preparations.
284 Paints, varnishes, lacquers, enamels, and allied products.
285 Perfumes, cosmetics, and other toilet preparations.
286 Agricultural chemicals.
288 Gum and wood chemicals and other chemical products.

Petroleum refining and related industries:
291 Petroleum refining.
299 Paving and roofing materials and other products of petroleum and coal.

Rubber and miscellaneous plastics products:
301 Tires and inner tubes.
306 Rubber footwear, reclaimed rubber, and other fabricated rubber products.
307 Miscellaneous plastics products.

Leather and leather products:
314 Footwear, except rubber.
319 Leather and other leather products.

Stone, clay, and glass products:
321 Flat glass, glass and glassware, pressed or blown, and glass products made of purchased glass.
324. Cement, hydraulic.
325 Structural clay products.
326 Pottery and related products.
327 Concrete, gypsum, and plaster products.
329 Cut stone and stone products and abrasive, asbestos, and other nonmetallic mineral products.

Primary metal industries:
331 Blast furnaces, steelworks, and rolling and finishing mills.
332 Iron and steel foundries.
333 Primary and secondary smelting, refining, rolling, drawing, and extruding of nonferrous metals and alloys.
336 Nonferrous foundries.
338 Other primary metal industries.

Fabricated metal products (including ordnance), except machinery and transportation equipment:
340 Metal cans.
341 Cutlery, hand tools, general hardware.
342 Heating apparatus (except electric) and plumbing fixtures.
343 Fabricated structural metal products.
344 Screw machine products, bolts, nuts, screws, rivets and washers.
345 Metal stampings.
346 Coating, engraving, and allied services.
347 Ordnance and accessories.
348 Miscellaneous fabricated wire products and other fabricated metal products.

Machinery, except electrical and transportation equipment:
350 Engines and turbines.
351 Farm machinery and equipment.
352 Construction, mining, and materials handling machinery and equipment.
353 Metalworking machinery and equipment.
354 Special industry machinery, except metalworking machinery.
355 General industrial machinery and equipment.
356 Office, computing, and accounting machines.
357 Service industry machines.
358 Other machinery, except electrical and transportation equipment.

Electrical machinery, equipment, and supplies:
361 Electric transmission and distribution equipment.
362 Electrical industrial apparatus.
363 Household appliances.
364 Electric lighting and wiring equipment.

Code
365 Radio and television receiving sets, except communication types.
366 Communication equipment.
367 Electronic components and accessories.
368 Other electrical machinery, equipment, and supplies.

Transportation equipment, except motor vehicles:
371 Aircraft.
372 Aircraft parts.
373 Ship and boat building and repairing.
374 Railroad equipment.
379 Motorcycles, bicycles, and parts and other transportation equipment.

Motor vehicles and motor vehicle equipment:
381 Motor vehicles, passenger car bodies, truck and bus bodies, truck trailers.
384 Motor vehicle parts, accessories.

Professional, scientific, and controlling instruments; photographic and optical goods; watches and clocks:
391 Engineering, laboratory, scientific and research, and measuring and controlling instruments and equipment.
393 Optical instruments and lenses, surgical, medical, and dental instruments and supplies, ophthalmic goods.
396 Photographic equipment and supplies.
397 Watches, clocks, clockwork operated devices, and parts.

Other manufacturing industries:
401 Jewelry, silverware, and plated ware.
402 Costume jewelry and costume novelties, except precious metal.
404 Toys, amusement, sporting and athletic goods.
408 Manufacturing not elsewhere classified.

TRANSPORTATION, COMMUNICATION, ELECTRIC, GAS, AND SANITARY SERVICES

Transportation:
411 Railroad transportation.
412 Local and suburban transit.
413 Motor freight transportation and warehousing.
414 Taxicabs, intercity passenger transportation, school busses, and other local and interurban passenger transportation.
415 Pipe line transportation.
416 Water transportation.
417 Transportation by air.
418 Transportation services.

Communication:
421 Telephone communication (wire or radio).
422 Telegraph communication (wire and radio).
423 Radio broadcasting and television.
429 Communication services, not elsewhere classified.

Electric and gas companies and systems:
431 Electric companies and systems and combination companies and systems.
432 Gas companies and systems.

441 Water supply and other sanitary services.

WHOLESALE TRADE

Groceries and related products:
477 Meats and meat products.
479 Poultry and poultry products, fish and seafoods, and other groceries and related products.

Electrical goods, hardware, plumbing, heating equipment and supplies:
486 Electrical goods.
487 Hardware, and plumbing and heating equipment and supplies.

Other wholesalers:
491 Beer, wine, and distilled alcoholic beverages.
492 Dry goods and apparel.
493 Drugs, chemicals, allied products.
494 Lumber and construction materials.
495 Machinery, equipment, and supplies.
496 Motor vehicles and equipment.
497 Farm products—raw materials.
498 Wholesalers, not elsewhere classified.

RETAIL TRADE

521 Food.

General merchandise:
531 Department stores.
532 Mail order houses.

Code
533 Limited price variety stores.
539 Merchandise vending machine operators, direct selling organizations, and other general merchandise stores.

541 Apparel and accessories.
551 Furniture, home furnishings, equipment.

Automotive dealers and gasoline service stations:
561 Motor vehicle dealers.
563 Tires, batteries, accessories; aircraft, marine, and other automotive dealers.
564 Gasoline service stations.

581 Eating and drinking places.

Building materials, hardware, farm equipment:
591 Building materials.
595 Hardware and farm equipment.

Other retail stores:
601 Drug stores and proprietary stores.
602 Liquor stores.
607 Jewelry stores.
608 Secondhand, book, sporting goods, farm supply, fuel and ice dealers, and other retail stores.

FINANCE, INSURANCE, AND REAL ESTATE

Banking:
621 Commercial and stock savings banks, trust companies, and establishments related to banking.
622 Mutual savings banks.

Credit agencies other than banks:
632 Savings and loan associations.
634 Personal credit institutions.
635 Business credit institutions.
638 Other credit agencies.

Holding and other investment companies:
641 Operating holding companies (companies which derived less than 90 percent but more than 50 percent of "total receipts" from investments).
642 Regulated investment companies.
643 Small business investment co., 1958 Act
644 Real estate investment trusts.
649 Other investment and holding companies (other companies which derived 90 percent or more of "total receipts" from investments).

651 Security and commodity brokers, dealers, exchanges, and services.

Insurance carriers:
661 Life insurance.
662 Mutual insurance, except life or marine, and except mutual fire insurance companies issuing perpetual policies.
669 Other insurance carriers.

671 Insurance agents, brokers, and service.

Real estate:
681 Real estate operators (except developers), and lessors of buildings.
683 Subdividers and developers and operative builders.
684 Agents, brokers, and managers.
685 Title abstract companies.
689 Combinations of real estate, insurance, loans, law offices.

Lessors of real property, except buildings:
692 Mining, oil, and similar properties.
693 Railroad property.
699 Other real property, except buildings.

SERVICES

701 Hotels, camps, other lodging places.

Personal services:
721 Laundries, cleaning and dyeing.
723 Photographic studios, including commercial photography.
729 Beauty, barber, shoe repair, and pressing shops, funeral and other personal services.

Business services:
731 Advertising.
739 Credit reporting and employment agencies, news syndicates, duplicating, mailing, stenographic, building, and other business services.

Automobile and other repair services:
751 Auto repair services and garages.
759 Other repair services.

Motion pictures:
781 Motion picture production, distribution, and service industries.
783 Motion picture theaters.

791 Amusement and recreation services, except motion pictures.
800 Physicians and surgeons.
801 Other services.

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STATISTICS OF INCOME

Publications in Preparation

Corporation *Income Tax Returns with accounting periods ended July 1961-June 1962*

Income statement and balance sheet information, net income, statutory special deductions, income subject to tax, income tax, and distributions to stockholders. Depreciation methods, corporations owned 50 percent or more by any one stockholder, types of taxpayments, and sales of property used in trade or business. Classifications by industrial group, month accounting period ended, and Internal Revenue District. Size classifications by total assets, business receipts, net income, income taxed at normal tax and surtax rates, and income tax. Ratio distributions by size of net worth to total assets, and inventory change. Separate information for returns with net income, consolidated returns, and returns of small business corporations electing to be taxed through shareholders. Historical summary, 1952-53 through 1961-62.

Foreign Income and Tax *reported in foreign tax credit schedules of domestic corporation income tax returns with accounting periods ended July 1961-June 1962*

Taxable income from foreign sources, foreign dividends received, foreign income tax paid or deemed paid, net income, income subject to tax, U. S. income tax, and foreign tax credit against the U. S. income tax. Classifications by industrial group and foreign country or area. Size classifications by total assets, net income, and U. S. income tax. Foreign tax credit and other information reported on Western Hemisphere trade corporation returns. Historical summary.

U. S. Business *Tax Returns with accounting periods ended July 1962-June 1963, Preliminary*

SOLE PROPRIETORSHIPS, PARTNERSHIPS, AND CORPORATIONS
Number, receipts, profits, depreciation, and inventory. Classifications by industry, size of net profit, size of business receipts, and, for partnerships and corporations, size of total assets. For selected industries and items, statistics showing totals for both corporate and noncorporate businesses.

Individual *Income Tax Returns for 1962, Preliminary*

Sources of income, adjusted gross income, itemized deductions (by type), exemptions, taxable income, income tax, tax credits, self-employment tax, tax withheld, and tax payments, by size of adjusted gross income. Taxable income and tax by tax rate classes. Selected sources of income by States.

Fiduciary, Gift, and Estate *Tax Returns filed during 1963*

FIDUCIARY INCOME TAX RETURNS FOR 1962: Sources of income, deductions, exemptions, income tax, tax credits, and taxpayments. Classifications by trusts (bank-administered; grantor; testamentary; and inter vivos) and estates, size of total income, tax rate, tax status, type of tax, and States. Historical summary, 1952 through 1962.
GIFT TAX RETURNS: Total gifts, exclusions, deductions, specific exemption, and gift tax. Classifications by type of gift, size of taxable and total gift, tax rate, tax status, recurrent donors, consent status, use of specific exemption, and States.
ESTATE TAX RETURNS: Gross estate, deductions, exemption, estate tax, tax credits, real estate, stocks, bonds, life insurance, annuities, executor's commissions, attorney's fees, and funeral expenses. Classifications by type of property, tax rate, tax status, size of gross estate and excess of gross estate over indebtedness, method of estate valuation, and States. Historical summary, 1951 through 1963

Recent Publications

Corporation Income Tax Returns with accounting periods ended July 1961-June 1962, Preliminary (34 pp., 25¢)
Individual Income Tax Returns for 1961 (233 pp., $1.25)
Fiduciary, Gift, and Estate Tax Returns filed during 1961 (96 pp., 60¢)