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STATISTICS 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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UNITED STATES
GOVERNMENT PRINTING OFFICE
WASHINGTON: 1964

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.



Commissioner of Internal Revenue.

Honorable Douglas Dillon,
Secretary of the Treasury.

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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 non-corporate 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

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

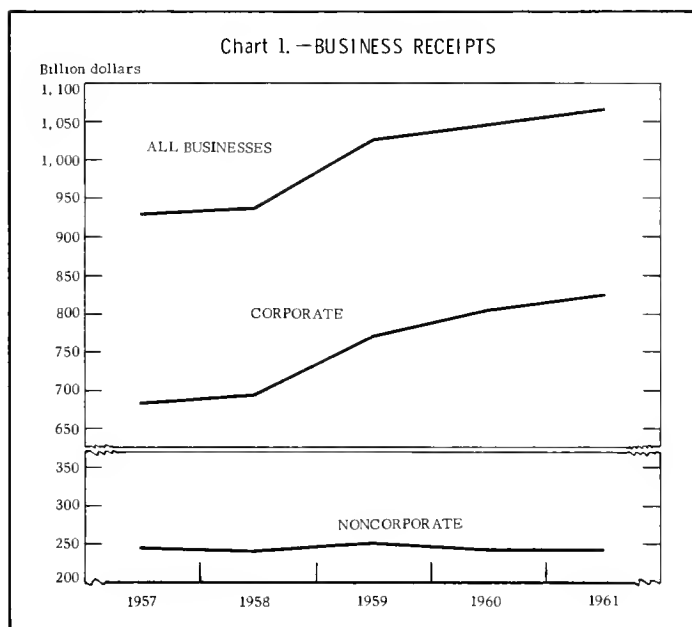
Selected items	All businesses			Noncorporate			Corporate		
	1961-62	1960-61	Increase or decrease (-) (Percent)	1961-62	1960-61	Increase or decrease (-) (Percent)	1961-62	1960-61	Increase or decrease (-) (Percent)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Businesses with and without net profit:									
Number.....	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

¹For corporations, net income (less deficit).

²Not available.

³For corporations, net income.

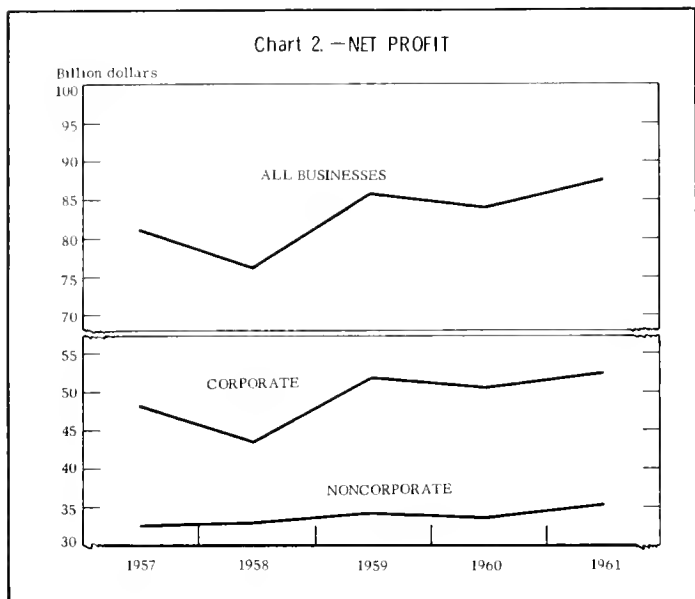
NOTE: Amounts are rounded and may not add to total.



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.

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 (1)	1960-61 (2)	Percent increase or decrease (-) (3)	1961-62 (Million dollars) (4)	1960-61 (Million dollars) (5)	Percent increase or decrease (-) (6)	1961-62 (Million dollars) (7)	1960-61 (Million dollars) (8)	Percent increase or decrease (-) (9)
All industrial divisions.....	9,241,255	8,089,985	1.7	170,981	171,257	-1.5	22,697	21,967	3.7
Agriculture, forestry, and fisheries.....	3,487,190	3,480,195	0.2	27,915	27,870	0.2	3,622	2,998	20.9
Mining.....	31,547	33,036	7.6	1,209	1,501	-19.5	213	2103	(2)
Construction.....	672,456	655,155	3.6	14,488	14,962	-3.0	1,962	1,592	5.3
Manufacturing.....	194,327	192,634	0.9	6,600	6,935	-4.8	671	645	2.5
Transportation, communication, and sanitary services.....	286,772	287,661	-0.3	4,100	4,363	-6.0	570	541	5.6
Wholesale and retail trade.....	1,442,804	1,344,759	9.1	85,634	87,962	-2.6	5,570	5,405	2.9
Wholesale trade.....	328,130	306,603	7.1	16,973	17,961	-0.5	1,405	1,306	7.4
Retail trade.....	1,114,674	1,038,156	7.3	68,661	70,001	-0.4	4,165	4,099	2.7
Wholesale and retail trade not allocable.....	50,775	90,490	-43.9	3,508	4,960	-29.1	196	380	-30.0
Finance, insurance, and real estate.....	61,649	482,908	-4.4	5,275	5,294	-0.4	1,543	1,517	2.0
Services.....	2,075,684	1,966,062	5.6	24,355	23,256	4.7	8,580	8,960	6.5
Nature of business not allocable.....	77,421	47,568	67.0	1,400	533	162.7	151	57	164.9

¹See paragraph in Explanation of Terms for brief description of "Net profit."

²Net 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 (1)	1960-61 (2)	Percent increase or decrease (-) (3)	1961-62 (Million dollars) (4)	1960-61 (Million dollars) (5)	Percent increase or decrease (-) (6)	1961-62 (Million dollars) (7)	1960-61 (Million dollars) (8)	Percent increase or decrease (-) (9)
All industrial divisions.....	938,966	840,560	11.2	72,413	72,771	-0.5	8,682	8,361	3.4
Agriculture, forestry, and fisheries.....	196,532	136,306	44.2	4,610	4,352	5.9	614	554	10.1
Mining.....	18,339	15,677	15.1	684	1,037	-33.1	58	143	(-)
Construction.....	62,290	62,451	-0.2	7,439	6,584	12.8	690	632	8.2
Manufacturing.....	44,462	43,193	2.9	1,846	1,662	11.1	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	37,381	31,003	17.4	2,224	2,241	-0.7
Wholesale trade.....	41,950	40,572	3.4	12,863	12,511	2.8	602	587	2.7
Retail trade.....	235,617	250,481	-6.4	24,518	18,492	32.6	1,622	1,654	-3.7
Wholesale and retail trade not allocable.....	6,849	12,000	-43.1	1,125	1,706	-34.1	68	91	-25.3
Finance, insurance, and real estate.....	207,672	202,630	2.5	4,902	4,031	21.6	1,112	1,092	2.4
Services.....	171,278	199,966	-13.7	9,985	9,281	7.6	3,312	4,056	-8.4
Nature of business not allocable.....	5,120	8,242	-37.4	96	140	-31.1	36	42	-28.6

¹See paragraph in Explanation of Terms for brief description of "Net profit."

²Net 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		
	1961-62	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.....	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	73	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.....	4,048	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	366,419	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	125,727	3.4	2,152	2,325	-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	1.8	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	847	4.8
Nature of business not allocable.....	8,065	17,337	-53.5	76	116	-34.5	24	113	(2)

¹See paragraph in Explanation of Terms for brief description of "Net income."

²Net 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 compa-

rable 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 se-

lected 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	
	Total	Filed		Total	In sample		Prescribed	Achieved
		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	83,341	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
Schedules 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.....								

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 (1)	In sample (2)	Prescribed (3)	Achieved (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

¹Adjusted for duplicate returns and includes inactive partnership returns.

²Excluding returns with total assets of \$5,000,000 or more.

³Including 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 characteristics 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 (1)	In sample (2)	Prescribed (3)	Achieved (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	.0999

¹Includes 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 per-

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			Tables not showing classification by asset size
	Returns with total assets—			
	Under \$100,000 (1)	\$100,000 under \$1,000,000 (2)	\$1,000,000 or more (3)	(4)
	(Percent)			
200.....	63	45		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.

cent. Consequently, the relative sampling variability for this estimate is somewhat less than 4 percent.

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)	Industrial group	Number of businesses	Relative sampling variability (Percent)
All industrial groups.....	9,241,755	0.25	Wholesale and retail trade--Continued		
Agriculture, forestry, and fisheries, total.....	3,487,140	0.86	Retail trade--Continued		
Farms.....	3,362,051	0.88	Building materials.....	28,553	11.29
Offices of veterinarians and animal hospitals.....	11,006	16.63	Hardware and farm equipment.....	35,970	10.07
Fisheries.....	26,960	12.14	Sporting goods stores and bicycle shops.....	11,196	18.67
Other agriculture, forestry, and fisheries.....	87,173	6.66	Fuel and ice dealers.....	20,121	13.97
Mining, total.....	35,549	9.05	Antique and secondhand stores.....	28,330	11.69
Crude petroleum and natural gas.....	26,256	10.09	Drug and proprietary stores.....	33,172	9.31
Other mining, including quarrying.....	9,293	19.66	Liquor stores.....	23,552	11.71
Construction, total.....	678,456	2.30	News dealers and stands; cigar stores and stands.....	20,242	14.37
General contractors.....	133,819	5.23	Florists.....	19,341	13.83
Special trade contractors, total.....	523,314	2.65	Jewelry stores.....	19,345	13.84
Plumbing, heating, and air conditioning.....	58,436	7.95	Other retail trade.....	131,190	5.32
Electrical work.....	40,188	9.65	Wholesale and retail trade not allocable.....	50,735	8.77
Other special trade contractors.....	424,590	2.97	Finance, insurance, and real estate, total.....	461,649	2.69
Contractors not allocable.....	21,323	13.49	Credit agencies other than banks.....	7,552	25.87
Manufacturing, total.....	194,325	4.32	Security and commodity brokers, dealers, exchangers, and services.....	21,614	12.10
Food and kindred products, including beverages.....	32,050	12.93	Insurance agents, brokers, and services.....	168,501	4.46
Textile mill products.....	1,941	42.51	Real estate, total.....	21,165	1.86
Apparel and other finished products made from fabrics and similar materials.....	10,698	17.92	Operators (except developers) and lessors.....	79,749	7.02
Lumber and wood products, except furniture.....	45,969	9.29	Agents, brokers, and managers.....	345,694	4.83
Furniture and fixtures.....	10,981	18.35	Other real estate.....	16,722	16.84
Printing and publishing, and allied industries.....	29,162	11.00	Other finance, insurance, and real estate.....	34,977	10.09
Chemicals and allied products.....	3,822	33.61	Services, total.....	2,075,689	1.18
Leather and leather products.....	1,334	50.31	Lodging services, total.....	120,289	5.71
Stone, clay, and glass products.....	6,456	24.92	Hotels.....	16,493	16.53
Primary metal industries.....	1,995	41.13	Tourist courts and motels.....	37,787	10.16
Fabricated metal products, except machinery and transportation equipment.....	7,363	20.89	Rooming houses, camps, and other lodging places.....	66,009	7.63
Machinery, except electrical and transportation equipment.....	20,320	13.20	Personal services, total.....	482,201	2.79
Electrical machinery, equipment, and supplies.....	3,440	31.94	Laundries, laundry services, and cleaning and dyeing plants.....	83,765	6.69
Transportation equipment.....	1,937	30.47	Photographic studios, including commercial photography.....	26,751	12.00
Other manufacturing industries.....	24,807	12.09	Beauty and barber shops, including schools.....	276,377	3.75
Transportation, communication, and sanitary services, total.....	286,672	3.61	Shoe repair shops, shoe shine parlors, and hat cleaning shops.....	21,269	11.76
Motor freight transportation and warehousing.....	203,760	4.37	Funeral services and crematories.....	18,179	14.17
Other transportation.....	68,323	7.44	Other personal services.....	54,694	8.45
Communication, water supply, and sanitary services.....	14,589	16.26	Business services, total.....	218,303	4.05
Wholesale and retail trade, total.....	1,942,804	1.27	Advertising.....	18,001	15.16
Wholesale trade, total.....	328,130	3.25	Services to dwelling and other buildings.....	28,878	11.69
Groceries and related products.....	39,869	9.44	Other business services.....	171,364	4.51
Electrical goods.....	4,566	26.27	Automotive services, total.....	142,137	5.41
Hardware, plumbing, heating, and cooling equipment, and supplies.....	7,653	25.78	Automobile parking.....	4,229	25.96
Beer, wine, and distilled alcoholic beverages.....	4,403	26.88	Automobile repair shops.....	115,927	5.83
Dry goods and apparel.....	10,656	17.60	Other automotive services, including rentals.....	11,430	17.81
Drugs, chemicals, and allied products.....	6,232	23.70	Repair services, except automotive.....	187,407	4.57
Lumber and construction materials.....	6,865	21.64	Recreational services, total.....	106,568	1.92
Machinery, equipment, and supplies.....	12,788	16.47	Motion picture production, distribution, and service industries.....	3,920	31.73
Motor vehicles and automotive equipment.....	10,802	18.21	Motion picture theaters.....	3,624	31.15
Farm products--raw materials.....	19,557	13.74	Bowling alleys and billiard and pool parlors.....	8,029	22.88
Other wholesalers.....	206,739	4.14	Other amusement and recreational services.....	90,895	6.38
Retail trade, total.....	1,563,939	1.41	Professional services, total.....	751,726	1.89
Food, total.....	307,421	3.54	Medical and other health services, total.....	399,055	2.76
Grocery stores, meat, fish, fruit, and vegetable markets.....	253,705	3.90	Offices of physicians, surgeons, and oculists.....	143,807	3.62
Bakeries.....	15,576	15.51	Offices of dentists and dental surgeons.....	82,651	5.35
Other food stores.....	37,940	10.45	Other medical and health services.....	172,597	4.50
General merchandise.....	191,461	4.48	Legal services.....	124,164	4.52
Apparel and accessories.....	60,148	7.88	Educational services.....	82,588	6.71
Furniture, home furnishings, and equipment.....	70,294	7.22	Engineering and architectural services.....	44,759	7.49
Automotive dealers.....	62,638	7.64	Accounting, auditing, and bookkeeping services.....	96,180	5.83
Gasoline service stations.....	209,284	4.23	Other services.....	77,158	6.42
Eating and drinking places.....	291,631	3.61	Nature of business: not allocable.....	74,021	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	1.03	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	450,871	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	2,051,217	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

¹Sample 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	5.07	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)	Industrial group	Number of Returns	Relative sampling variability (Percent)
All industrial groups.....	1,190,286	0.12	Wholesale and retail trade.....	364,447	1.02
Agriculture, forestry, and fisheries.....	18,481	5.07	Wholesale trade.....	173,412	1.93
Mining.....	13,731	5.91	Groceries and related products.....	14,240	5.95
Metal mining.....	866	21.42	Electrical goods, hardware, and plumbing and heating equipment and supplies.....	13,766	5.94
Bituminous coal and lignite mining.....	1,883	15.74	Other wholesalers.....	95,400	2.23
Crude petroleum and natural gas.....	7,161	8.44	Retail trade.....	231,643	1.40
Mining and quarrying of nonmetallic minerals, and anthracite mining.....	3,821	10.93	Food.....	16,249	5.83
Construction.....	83,791	2.48	General merchandise.....	14,474	5.99
General building contractors.....	31,957	4.15	Apparel and accessories.....	27,374	4.55
Highway and street construction and heavy construction.....	10,144	6.87	Furniture, home furnishings, and equipment.....	12,370	4.93
Special trade contractors.....	40,983	3.68	Automotive dealers.....	31,456	3.84
Contractors not allocable.....	1,607	19.30	Gasoline service stations.....	6,672	9.56
Manufacturing.....	173,558	1.56	Eating and drinking places.....	56,498	4.24
Beverage industries.....	3,566	10.89	Building materials.....	15,595	5.64
Food and kindred products.....	15,315	5.29	Hardware and farm equipment.....	4,880	7.45
Tobacco manufactures.....	94	32.95	Other retail stores.....	51,115	3.32
Textile mill products.....	6,306	8.34	Wholesale and retail trade not allocable.....	11,292	6.90
Apparel and other finished products made from fabrics and similar materials.....	16,942	5.53	Finance, insurance, and real estate.....	340,210	1.04
Lumber and wood products, except furniture.....	8,551	7.51	Banking.....	14,461	2.03
Furniture and fixtures.....	5,818	9.23	Credit agencies other than banks.....	48,866	2.93
Paper and allied products.....	3,444	10.65	Holding and other investment companies.....	12,638	5.58
Printing, publishing, and allied industries.....	20,480	5.11	Security and commodity brokers, dealers, exchanges, and services.....	3,854	11.74
Chemicals and allied products.....	16,108	6.82	Insurance carriers.....	4,019	5.42
Petroleum refining and related industries.....	1,261	18.58	Life insurance companies.....	1,549	(1)
Rubber and miscellaneous plastics products.....	4,427	10.59	Mutual insurance (except life) and other insurance carriers.....	2,470	8.83
Leather and leather products.....	2,982	12.37	Insurance agents, brokers, and service.....	21,060	5.28
Stone, clay, and glass products.....	7,845	7.64	Real estate.....	234,272	1.36
Primary metal industries.....	4,477	9.70	Services.....	147,955	1.93
Fabricated metal products (including ordnance), except machinery and transportation equipment.....	18,214	5.14	Hotels, rooming houses, camps, and other lodging places.....	13,007	6.12
Machinery, except electrical and transportation equipment.....	18,143	5.20	Personal services.....	23,772	4.99
Electrical machinery, equipment, and supplies.....	7,182	7.86	Laundries, laundry services, and cleaning and dyeing plants.....	13,736	6.60
Transportation equipment, except motor vehicles.....	2,414	13.75	Photographic studios, including commercial photography.....	1,756	18.54
Motor vehicles and other vehicle equipment.....	3,049	15.22	Other personal services.....	6,280	8.51
Professional, scientific, and controlling instruments; photographic and optical goods; watches and clocks.....	3,457	12.12	Business services.....	38,700	3.89
Other manufacturing industries.....	10,423	7.25	Advertising.....	6,344	9.61
Transportation, communication, electric, gas, and sanitary services.....	49,048	3.29	Credit reporting agencies, duplicating, mailing, and stenographic services, building services, etc.....	32,306	4.28
Transportation.....	37,446	3.84	Automobile repair, automobile services, and garages.....	14,096	6.46
Communication.....	6,452	8.67	Other repair services.....	6,288	10.01
Electric and gas companies and systems.....	1,503	15.77	Motion pictures.....	7,159	8.86
Water supply and other sanitary services.....	3,647	12.42	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

¹Not subject to sampling variability as all returns in this group were sampled at a 100 percent rate.

²Sample 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—							
	Number	Relative sampling variability (Percent)	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)
(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	97,912	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	84,259	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	3.39	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

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

²Includes 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.

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CORPORATE AND NONCORPORATE BUSINESSES

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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	21,950,888	93,092,760	3,939,733	1,760,333	3,179,400	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	23,934,780	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	10,317,702	5,978,542	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	167,709	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	27,339	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	1,904,714	1,362,416	542,298	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	4,329,760	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...	92,406	84,541	8,065	1,572,923	1,496,747	76,176	216,984	210,050	6,934	39,973	29,084	10,889

¹For corporations, net income.²For corporations, net deficit.³Estimate 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."

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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

	Businesses with and without net profit							Businesses with net profit							Businesses without net profit			
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	
All industrial groups.....	9,241,755	170,981,413	6,912,088	10,348,821	7,294,133	151,767,498	5,258,265	8,632,337	65,405,712	25,756,867	1,947,622	5,842,154	409,195	3,059,877				
Agriculture, forestry, and fisheries.....	3,487,190	27,916,902	3,126,214	1,001,138	2,440,107	23,107,783	2,232,347	7,700,466	11,639,655	5,135,598	1,006,583	2,646,674	314,085	1,513,632				
Farms.....	3,362,051	26,290,618	3,031,255	966,284	2,359,685	21,599,978	2,159,291	6,591,927	10,773,655	4,826,830	1,002,366	1,201,792	312,706	1,475,638				
Offices of veterinarians and animal hospitals.....	11,906	127,693	12,364	2,434	10,329	181,743	11,805	3,366	181,413	81,768	29	1,678	29	1,163				
Fisheries.....	1,960	187,315	16,516	3,742	21,489	165,630	15,120	3,481	117,820	42,448	5,461	15,244	435	5,361				
Other—agriculture, forestry, and fisheries.....	87,173	1,207,276	65,479	41,678	69,094	1,114,432	49,131	35,712	566,712	184,532	18,079	47,973	855	31,490				
Mining.....	35,540	1,209,179	107,472	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.....	2,256	860,385	80,347	9,861	19,084	505,401	34,086	4,481	326,394	87,264	10,172	320,395	3,785	118,066				
Other mining, including quarrying.....	9,293	34,594	27,975	5,618	24,718	138,688	18,988	1,708	172,137	28,024	3,175	86,698	1,124	9,808				
Construction.....	678,456	14,487,676	403,401	430,173	620,000	13,193,818	339,294	396,124	5,377,499	2,112,771	58,456	359,589	11,192	114,074				
General contractors.....	133,819	5,986,078	145,394	236,879	115,076	5,245,613	117,219	182,699	1,802,220	565,595	18,753	1,006,659	7,402	50,584				
Special trade contractors.....	523,316	8,146,805	339,072	336,820	485,416	7,560,594	206,124	206,922	3,517,726	1,486,595	37,998	1,246,521	4,230	54,152				
Electric, heating, and air conditioning.....	58,534	1,876,165	39,143	103,050	51,634	1,674,061	31,088	88,751	627,933	229,440	1,902	42,403	1,083	1,115				
Printing, publishing, and allied industries.....	4,189	1,977,056	18,384	54,254	35,970	925,209	1,827	49,481	385,261	144,741	1,218	1,535	1,535	1,115				
Other special trade contractors.....	424,630	5,243,582	181,545	79,516	397,812	4,961,324	157,299	68,440	2,112,126	601,136	26,778	159,971	1,672	34,912				
Contractors not allocable.....	21,323	4,844,743	18,735	6,664	19,408	387,611	16,453	6,503	217,523	60,174	1,815	7,479	-	2,740				
Manufacturing.....	1,432,329	6,524,828	314,480	358,127	157,483	5,870,244	178,223	294,108	2,401,349	728,597	36,842	218,349	5,531	67,906				
Food and kindred products, including beverages.....	22,950	1,301,800	28,433	27,101	19,034	1,171,997	25,363	23,438	333,661	87,417	3,016	22,183	59	5,963				
Textile mill products.....	1,941	150,048	3,135	11,463	1,685	131,141	2,044	7,185	45,493	6,638	(1)	(1)	(1)	(1)				
Apparel and other finished products made from fabrics and similar materials.....	10,698	688,835	9,750	44,161	9,388	649,606	8,906	42,189	186,858	54,371	1,310	7,383	774	3,428				
Lumber and wood products, except furniture.....	45,569	1,108,558	69,822	48,578	37,524	893,793	51,706	30,434	525,810	108,364	8,445	90,457	808	20,907				
Furniture and fixtures.....	10,981	340,705	7,822	22,067	9,351	287,343	6,233	19,608	114,452	35,588	1,630	10,721	84	3,128				
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.....	3,322	68,563	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	3,085	9,641	2,921	51,127	9,905	2,799	18,109	6,320	(1)	(1)	(1)	(1)				
Stone, clay, and glass products.....	6,526	342,839	7,815	19,000	4,265	226,309	6,551	17,393	84,222	28,212	2,191	5,767	138	2,762				
Primary metal industries.....	1,995	134,980	2,977	9,728	1,859	134,869	2,910	9,661	46,063	12,455	(1)	(1)	(1)	(1)				
Purified 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	2,261	534	2,429				
Machinery, except electrical and transportation equipment.....	20,320	652,789	23,568	51,244	15,803	597,727	20,574	41,229	270,760	99,836	4,517	21,179	480	7,093				
Electrical machinery, equipment, and supplies.....	3,440	93,000	2,211	7,912	2,043	83,203	1,703	7,575	34,583	13,662	1,367	1,765	93	1,701				
Transportation equipment.....	3,937	163,386	3,803	13,846	2,898	98,043	2,667	7,737	35,175	13,460	1,039	6,122	453	1,311				
Other manufacturing industries.....	24,807	564,295	13,143	44,611	18,897	500,300	10,333	41,027	196,676	84,253	5,910	14,997	1,040	3,334				
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	56,440	473,615	1,891	96,609				
Motor freight transportation and warehousing.....	203,760	3,249,281	331,623	23,489	159,957	2,651,790	246,789	13,210	2,136,213	479,549	44,703	419,549	1,589	81,062				
Other transportation.....	68,233	442,663	47,212	8,432	58,749	586,892	37,098	4,209	429,868	142,447	9,574	39,807	294	12,834				
Communication, water supply, and sanitary services.....	14,584	207,098	16,511	1,673	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	85,639,334	1,225,264	7,891,026	1,568,917	76,427,840	1,030,470	6,799,554	19,714,267	61,104,923	373,887	1,848,221	53,036	615,134				
Wholesale trade.....	328,130	1,973,370	299,720	912,537	276,531	15,384,621	1,91,997	797,814	3,821,660	1,503,539	51,594	247,174	9,186	94,222				
Groceries and related products.....	39,869	3,630,443	33,190	82,154	35,236	3,309,400	26,212	73,755	504,977	174,638	6,633	51,175	189	10,947				
Electrical goods.....	4,596	298,947	3,147	24,638	3,498	248,342	2,766	23,507	76,710	28,074	1,068	6,948	912	2,426				
Hardware, plumbing, heating, and cooling equipment and supplies.....	5,653	369,476	3,201	44,395	1,961	301,049	3,029	34,383	77,108	31,944	632	3,024	(2)	1,740				
Beer, wine, and distilled alcoholic beverages.....	4,403	687,812	7,459	30,442	3,511	616,631	6,463	27,131	119,763	67,333	889	6,733	7	1,974				
Dry goods and apparel.....	10,656	468,846	5,074	34,111	4,425	403,794	4,805	33,346	151,359	64,154	1,331	2,373	80	1,063				
Drugs, chemicals, and allied products.....	6,865	497,125	8,074	12,761	4,041	158,109	4,251	9,443	53,438	19,277	2,191	2,517	163	2,428				
Lumber and construction materials.....	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	3,979				
Machinery, equipment, and supplies.....	10,802	4,883,569	6,974	42,028	8,900	447,943	6,235	46,472	137,419	45,490	1,902	6,124	217	1,788				
Motor vehicles and automotive equipment.....	18,557	3,162,525	17,519	166,914	15,467	2,476,863	12,326	120,639	703,941	71,091	4,090	30,411	334	13,385				
Farm products—raw materials.....	709,739	6,744,844	130,444	1,304,944	175,840	6,391,959	110,537	367,443	2,139,563	938,651	30,899	110,445	2,802	50,446				
Other wholesalers.....	1,563,934	65,157,786	939,192	6,373,216	1,252,220	57,827,965	769,440	5,380,096	15,199,153	4,674,633	311,649	1,539,060	45,314	504,858				
Retail trade.....	307,421	19,367,899	187,866	958,951	258,228	15,043,430	165,536	840,793	2,713,975	826,876	49,143	172,657	7,958	72,751				
Food.....	253,707	14,962,261	156,593	808,742	215,679	13,744,054	138,982	805,005	2,370,244	617,934	38,028	141,384	7,039	37,122				
Grocery stores, meat, fish, fruit, and vegetable markets.....	15,774	517,838	12,532	21,648	13,017	482,054	11,458	20,760	212,563	51,576	2,757	15,780	24	3,359				
Bakeries.....	37,940	487,800	18,861	39,561	29,532	321,322	15,095	35,028	31,368	15,436	4,085	15,436	895	12,270				
Other food stores.....	191,661	3,387,324	74,166	477,134	150,476	2,924,967	56,104	403,776	782,543	305,740	40,985	87,336	3,811	62,113				
Apparel and accessories.....	60,244	1,533,518	30,738	669,398	50,301	2,135,996	26,211	600,311	772,168	250,707	1,427	48,977	1,668	23,257				
Furniture, home furnishings, and equipment.....	70,294	2,937,351	45,834	504,548	53,953	2,157,986	38,156	411,555	872,397	259,706	1,761	103,483	4,297	39,237				
Automotive dealers.....	62,638	6,335,984	46,261	736,011	43,946	5,008,037	34,099	404,177	869,430	187,722	156,290	6,297	51,589	2,589				
Gasoline service stations.....	209,284	11,683,669	14,378	461,378	169,204	10,465,204	7,486	388,847	1,243,977	601,470	40,080	1,361,578</						

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					
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
	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)				
Wholesale and retail trade—Continued																		
Retail trade—Continued																		
Retail 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	34,8745	3,377	92,460				
Building materials.....	28,553	1,647,821	26,377	18,327	1,811,913	150,308	150,308	339,150	1,399,150	104,973	7,193	65,280	1,429	17,812				
Hardware and farm equipment.....	35,970	1,863,051	26,971	572,769	26,954	1,595,213	20,413	445,365	423,927	130,466	9,016	42,921	2,750	20,993				
Sporting goods stores and bicycle shops.....	11,196	300,060	5,104	75,701	8,480	66,832	4,086	61,534	83,387	17,716	263	6,908	263	4,596				
Fuel and ice dealers.....	20,121	670,866	17,463	16,658	17,409	610,642	14,708	15,431	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	1,759,032	38,876	486,611	30,347	2,654,551	36,677	465,018	861,938	209,739	2,825	21,737	1,063	10,443				
Liquor stores.....	22,552	1,634,969	19,351	183,409	20,401	1,499,532	14,368	167,803	321,624	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.....	19,245	441,379	6,642	193,149	16,672	396,039	5,682	168,087	186,135	66,621	2,662	17,353	577	5,039				
Other retail trade.....	131,190	3,583,373	70,495	509,080	106,925	3,090,925	54,449	431,147	920,287	308,091	30,265	186,284	4,555	49,380				
Wholesale and retail trade not allocable.....	50,735	3,308,148	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.....	463,649	5,275,142	224,224	Not applicable	379,812	4,854,228	166,383	Not applicable	3,347,825	1,678,067	81,837	248,659	4,516	129,870				
Credit agencies other than banks.....	5,352	86,358	1,537	Not applicable	4,024	85,110	1,404	Not applicable	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	6,341	15,646	834,628	6,341	1,781,496	1,518,778	106,920	6,008	15,859	2,022	18,201				
Insurance agents, brokers, and services.....	166,501	60,191	60,191	179,515	1,767,252	88,537	1,422,178	646,128	1,422,178	51,650	2,952	194,200	550	14,886				
Real estate.....	231,165	2,044,719	134,049	179,515	54,286	393,198	34,569	34,815	1,337,999	22,463	1,444	1,444	1,444	44,005				
Operators (except developers) and lessors.....	76,749	4,977,336	65,505	60,405	117,072	1,061,768	48,717	950,038	461,129	26,622	609	84,639	609	32,214				
Agents, brokers, and managers.....	143,694	1,177,561	60,405	8,157	312,286	8,157	312,286	5,251	1,232,725	51,200	2,565	14,024	1,441	10,870				
Other real estate.....	10,722	373,822	8,139	Not applicable	29,904	385,742	15,378	Not applicable	361,650	158,765	5,073	9,450	46	6,449				
Other finance, insurance, and real estate.....	34,977	399,486	17,722	Not applicable	1,797,608	24,282,767	942,764	385,844	18,577,788	1,947,154	278,081	972,820	9,423	366,978				
Services.....	2,075,689	24,255,060	1,166,927	457,883	1,797,608	22,882,767	942,764	385,844	18,577,788	1,947,154	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	8,870	761,268	172,708	37,837	236,820	51	77,390				
Hotels.....	359,253	3,679,679	27,078	5,471	12,018	243,666	14,630	3,723	1,517,144	21,561	4,475	43,653	1	16,513				
Tourist courts and motels.....	37,787	509,714	105,693	3,033	22,898	371,862	63,255	608	334,602	18,240	18,490	119,298	3	29,231				
Rooming houses, camps, and other lodging places.....	66,009	456,753	59,952	5,201	47,356	345,278	33,747	4,259	299,522	72,197	18,472	71,785	48	31,645				
Personal services.....	482,201	4,198,707	229,623	80,001	431,890	3,946,624	187,791	69,459	3,103,933	1,130,897	50,311	189,667	2,446	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	917,976	198,976	16,343	100,203	1,092	26,176				
Photographic studios, including commercial photography.....	11,320	305,994	14,340	14,486	19,420	268,350	11,737	12,722	1,802,275	60,488	7,331	26,471	303	8,728				
Beauty and barber shops, including schools.....	276,287	1,743,226	53,130	12,615	258,224	1,692,095	48,772	9,082	1,440,235	644,773	18,363	36,330	665	11,759				
Shoe repair shops, shoe shine parlors, and hat cleaning shops.....	25,269	166,333	3,545	13,798	23,204	161,051	3,206	13,021	44,490	49,056	2,065	4,578	58	941				
Funeral services and crematories.....	54,118	42,089	29,062	29,062	13,338	519,261	39,102	25,817	353,590	113,707	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	11,883	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	7,380	409	133,783	62,859	3,122	11,005	66	2,211				
Other business services.....	171,364	1,552,489	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	1,125	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	1,122				
Other automotive services, including rentals.....	11,320	220,855	23,086	4,552	8,423	1,864,594	17,935	4,467	1,291,590	27,725	2,897	21,609	—	2,875				
Repair services, except automotive.....	187,407	1,386,422	53,172	131,852	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	22,931	39	4,168				
Motion picture theaters.....	3,624	95,578	6,167	6,167	2,327	64,437	3,557	2,320	50,043	6,467	1,558	17,661	—	2,537				
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	12,928	550,119	171,674	29,720	96,788	1,133	61,933				
Professional services.....	399,505	11,439,620	409,038	30,898	696,400	11,260,188	385,206	29,730	10,533,132	5,965,492	55,326	156,133	784	58,730				
Medical and other health services.....	143,807	7,971,424	292,423	24,342	381,669	7,398,452	281,861	24,275	7,398,452	2,318,792	17,386	50,394	18	20,650				
Offices of physicians, surgeons, and oculists.....	82,655	4,409,950	158,694	3,387	135,483	4,391,666	154,443	3,575	4,620,668	8,324	8,324	17,149	2	12,289				
Offices of dentists and dental surgeons.....	172,593	1,974,812	66,112	1,484	80,370	1,966,892	64,195	1,484	1,826,211	1,007,038	2,085	7,482	5	5,881				
Other medical and health services.....	124,164	1,867,722	67,617	19,271	165,616	1,553,781	63,223	19,216	1,310,279	6,977	6,977	25,763	11	5,481				
Legal services.....	82,988	1,807,425	50,200	112,260	46,732	1,741,096	46,732	2	1,741,096	990,475	11,904	21,552	50	13,609				
Educational services.....	49,739	259,095	16,966	74,983	233,081	211,921	12,628	2,849	200,526	50,526	8,005	32,969	95	5,595				
Engineering and architectural services.....	96,180	798,418	21,433	3,980	37,854	618,509	18,363	2,435	618,509	243,736	8,885	36,966	993	13,529				
Accounting, auditing, and bookkeeping services.....	77,158	423,312	28,016	88,034	578,827	25,622	169	363,204	306,953	8,146	28	4,854	28	4,854				
Other services.....	77,158	423,312	28,016	88,034	578,827	25,622	169	363,204	306,953	8,146	28	4,854	28	4,854				
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				

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

† 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					
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
	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)				
ALL INDUSTRIAL DIVISIONS																		
Total.....	9,242,795	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	705,799	157,717	47,253	770,972	448,279	32,678	10,222	373,827	289,033	581,539	107,145	95,899	405,941				
\$1,000 under \$2,000.....	1,131,699	1,651,998	193,030	50,625	844,308	1,239,030	76,671	20,722	671,827	604,924	587,387	170,692	27,368	609,488				
\$2,000 under \$3,000.....	785,943	1,937,520	198,640	63,003	639,035	1,527,786	101,913	31,571	1,157,912	674,843	166,908	166,992	37,561	193,553				
\$3,000 under \$4,000.....	613,615	2,133,687	209,813	63,841	493,681	1,783,436	126,184	36,800	1,231,465	734,778	113,914	164,077	10,347	168,221				
\$4,000 under \$5,000.....	484,134	2,168,134	212,094	64,233	403,660	1,808,156	134,344	43,379	1,324,647	784,788	80,474	161,901	16,327	131,375				
\$5,000 under \$7,000.....	743,739	4,222,032	398,912	130,343	628,010	3,734,356	179,588	67,519	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	6,257,582	444,640	161,819	3,825,582	1,903,353	104,507	343,964	25,233	221,811				
\$10,000 under \$15,000.....	812,525	10,009,919	812,525	397,006	711,801	8,756,475	493,457	282,717	5,585,969	2,621,982	102,422	479,793	23,999	224,031				
\$15,000 under \$25,000.....	501,232	8,663,867	611,665	395,789	442,531	7,666,412	493,315	309,369	4,595,461	2,030,892	38,701	375,204	17,354	169,008				
\$20,000 under \$25,000.....	339,445	7,591,712	448,491	372,380	301,164	6,379,086	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	359,132	354,516	219,445	6,018,212	274,292	295,239	3,381,564	1,449,701	26,668	338,317	4,450	81,577				
\$30,000 under \$40,000.....	347,012	12,014,650	512,965	780,542	313,405	10,860,188	425,478	698,094	3,868,120	2,338,027	46,668	385,108	11,058	150,187				
\$40,000 under \$50,000.....	222,016	9,424,644	353,911	652,194	198,530	8,893,428	253,793	544,636	4,193,426	1,699,502	23,686	307,893	6,938	92,683				
\$50,000 under \$75,000.....	301,850	18,346,598	511,034	1,296,432	275,322	16,737,938	436,348	1,094,368	7,132,084	2,667,049	28,528	380,783	11,998	147,053				
\$75,000 under \$100,000.....	149,693	12,921,598	308,271	961,324	135,782	11,736,610	261,874	823,601	4,266,798	1,364,944	13,901	279,713	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	2,032,171	9,661,643	2,405,849	18,603	634,310	4,525	136,818				
\$250,000 under \$500,000.....	45,654	15,268,792	245,579	936,100	40,686	13,631,354	185,153	835,302	3,378,886	699,044	4,118	390,082	2,140	72,747				
\$500,000 under \$1,000,000.....	13,032	6,680,794	87,713	531,036	11,162	7,367,384	65,401	1,329,961	2,893,961	565,566	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.....	1,759	-	31,316	7,436	(1)	6,987,611	(1)	(1)	921,435	172,454	147,553	37,466	-	166,324				
Total.....	3,487,190	27,914,922	3,126,214	1,034,138	2,460,607	23,107,783	2,232,347	700,966	11,639,655	5,135,598	1,026,583	1,266,687	31,485	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	36,220	85,029	263,148				
\$1,000 under \$2,000.....	531,290	777,814	117,239	32,471	520,180	1,178,202	34,601	5,320	346,017	215,948	178,319	172,202	39,598	173,210				
\$2,000 under \$3,000.....	262,339	892,628	121,502	17,577	262,281	646,677	68,103	6,980	411,741	233,365	100,048	70,334	21,119	119,620				
\$3,000 under \$4,000.....	269,530	936,178	125,874	16,188	201,016	698,263	68,941	7,664	427,439	225,166	68,222	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	430,135	234,034	45,953	63,797	12,984	76,307				
\$5,000 under \$7,000.....	329,921	1,937,771	252,892	37,123	265,260	1,577,396	175,615	20,793	953,429	478,495	69,701	109,337	24,685	116,180				
\$7,000 under \$10,000.....	336,276	2,821,050	372,143	61,571	285,548	2,398,874	288,239	44,585	1,402,666	685,316	50,658	127,698	16,077	114,211				
\$10,000 under \$15,000.....	367,045	3,932,795	501,421	89,949	283,462	3,463,268	409,333	65,194	1,936,956	874,905	43,383	148,730	14,335	124,661				
\$15,000 under \$20,000.....	304,302	2,322,500	353,006	77,452	142,421	2,457,128	286,134	37,594	1,302,668	579,179	21,832	109,258	15,334	89,426				
\$20,000 under \$25,000.....	89,140	1,993,529	133,549	65,347	76,647	1,715,390	188,898	62,682	872,843	371,211	15,493	73,228	4,776	55,445				
\$25,000 under \$30,000.....	48,019	1,314,970	138,267	84,537	114,231	1,142,331	114,663	59,499	562,950	233,157	6,356	42,409	2,450	27,889				
\$30,000 under \$40,000.....	57,201	1,967,962	201,336	108,519	48,710	1,672,593	88,846	81,778	770,593	301,714	8,491	71,300	7,855	53,093				
\$40,000 under \$50,000.....	27,509	1,275,224	114,570	64,197	48,710	1,072,510	162,566	52,006	478,516	5,045	5,045	51,427	4,001	30,612				
\$50,000 under \$75,000.....	27,666	1,659,499	137,813	114,107	23,576	1,413,237	132,776	69,915	590,780	209,273	4,090	56,449	6,989	38,097				
\$75,000 under \$100,000.....	10,466	895,434	63,925	53,559	8,663	743,004	50,670	33,736	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	9,228	1,316,540	73,843	59,459	472,537	145,480	2,658	85,611	2,269	30,239				
\$250,000 under \$500,000.....	2,546	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.....	220	401,971	6,478	20,147	535	357,560	5,735	19,649	46,479	8,007	10	1,804	676	2,061				
\$1,000,000 or more.....	75,258	-	19,070	1,915	(1)	387,387	(1)	(1)	78,380	9,096	75,122	5,388	76	771				
Receipts not reported.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
Total.....	35,549	1,209,179	107,972	16,603	21,702	782,529	53,074	6,187	568,533	113,288	13,847	407,093	4,911	127,868				
Under \$1,000.....	6,363	2,290	989	1,083	2,653	1,061	36	-	1,004	574	3,710	1,019	310	5,140				
\$1,000 under \$2,000.....	2,238	4,273	776	153	1,452	2,338	191	-	2,155	1,523	1,386	875	6,457	1,884				
\$2,000 under \$3,000.....	1,153	5,226	684	-	1,482	3,577	312	-	4,301	1,866	671	1,692	1	1,884				
\$3,000 under \$4,000.....	1,256	5,950	1,944	-	1,327	4,471	742	-	3,769	1,866	754	2,867	521	5,690				
\$4,000 under \$5,000.....	1,289	11,624	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	17,424	2,032	468	1,452	15,795	1,138	468	14,908	6,998	-	-	-	-				
\$10,000 under \$15,000.....	2,148	26,127	2,255	688	1,452	20,959	1,738	468	19,658	6,252	429	4,863	57	2,399				
\$15,000 under \$20,000.....	1,925	33,197	2,703	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	3,476	1,617	1,079	24,639	2,084	1,617	18,586	6,441	433	9,088	173	5,611				
\$25,000 under \$30,000.....	1,282	34,920	2,785	38	860	22,276	860	38	16,763	5,083	1,302	35,616	398	12,604				

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				
	(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	125,682	6,773	1,030	81,746	118,469	4,888	576	104,531	80,338	5,229	4,458	715	4,956	
\$2,000 under \$3,000.....	35,478	134,289	8,577	6,232	37,676	162,739	6,023	2,022	123,021	92,551	4,993	6,643	117	2,925	
\$3,000 under \$4,000.....	30,468	179,478	9,463	1,424	31,896	162,785	8,136	806	132,656	94,004	3,866	6,998	207	3,096	
\$4,000 under \$5,000.....	37,522	169,418	9,603	1,428	35,652	159,451	8,299	1,072	129,520	87,210	2,873	4,387	3	1,198	
\$5,000 under \$7,000.....	30,102	301,168	15,197	5,890	48,030	285,545	3,889	3,889	213,038	141,107	2,706	8,706	69	4,193	
\$7,000 under \$10,000.....	50,102	432,593	18,831	13,320	66,840	395,060	15,713	11,004	262,994	156,287	3,262	11,456	847	9,061	
\$10,000 under \$15,000.....	50,594	623,460	32,770	13,300	67,515	585,115	26,477	10,743	390,884	171,679	3,079	18,377	568	4,957	
\$15,000 under \$20,000.....	36,433	636,249	29,114	10,072	37,236	579,066	22,810	7,042	310,477	141,679	3,197	21,530	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	526,534	15,719	14,182	261,611	95,336	1,945	25,267	-	5,803	
\$30,000 under \$40,000.....	30,008	1,043,312	34,165	28,118	28,360	986,787	29,343	27,015	636,971	152,667	1,648	23,530	866	4,449	
\$40,000 under \$50,000.....	24,261	1,484,853	33,093	31,791	15,722	706,104	19,450	23,694	324,348	101,384	1,539	20,374	397	6,800	
\$50,000 under \$75,000.....	17,281	1,775,576	27,122	67,132	22,739	1,375,747	29,731	21,634	541,636	162,868	1,742	29,840	1,083	8,690	
\$75,000 under \$100,000.....	15,272	1,323,537	32,771	60,060	13,702	1,190,575	28,198	55,160	431,885	119,574	1,570	29,390	794	6,334	
\$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	62,992	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	437,913	90,233	282	24,357	1,392	5,568	
\$500,000 under \$1,000,000.....	1,003	706,916	9,170	15,663	688	446,199	6,282	15,095	98,917	23,766	345	30,981	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	398,127	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	3,720	
\$3,000 under \$4,000.....	10,098	8,944	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	4,228	
\$7,000 under \$10,000.....	14,399	120,846	8,482	5,404	12,728	106,746	6,006	4,843	73,494	31,648	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	49,661	1,207	6,630	162	2,553	
\$15,000 under \$20,000.....	12,664	222,813	13,140	9,611	11,439	182,600	10,465	9,056	122,600	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	10,449	94,692	33,936	1,475	16,357	716	6,228	
\$25,000 under \$30,000.....	8,164	223,207	9,964	5,374	7,276	199,463	7,829	8,336	105,440	37,315	888	10,436	536	4,958	
\$30,000 under \$40,000.....	6,999	302,465	16,995	11,834	7,480	257,482	13,994	8,815	134,338	43,620	1,100	33,533	149	3,880	
\$40,000 under \$50,000.....	6,699	302,465	11,785	27,313	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	593,126	15,046	24,009	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	32,006	384	4,242	28	1,619	
\$100,000 under \$250,000.....	10,551	1,630,048	42,155	18,785	9,669	1,498,077	39,301	66,634	578,169	131,606	882	29,892	4	4,910	
\$250,000 under \$500,000.....	1,902	974,678	18,636	49,342	2,688	905,883	17,790	47,353	254,793	66,406	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	24,245	184,615	36,699	251	49,280	-	4,841	
\$1,000,000 or more.....	1,172	269,485	2,933	15,834	1,135	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	36,490	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	31,766	24,147	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	23,516	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	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	31,557	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	15,406	-	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	13,478	-	2,186	
\$50,000 under \$75,000.....	6,334	390,700	34,283	11,100	29,626	342,700	21,805	4,776	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	159,403	19,336	374	22,804	1,341	4,192	
\$100,000 under \$250,000.....	3,888	574,735	40,863	3,672	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	202,363	21,889	5,062	1,893	181,830	18,589	4,831	156,708	16,021	237	42,201	-	2,397	
\$500,000 under \$1,000,000.....	12	232,467	148	2,110	168	115,434	28,019	533	28,019	5,857	102	4,721	-	6,399	
\$1,000,000 or more.....	12	18,897	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 "

U. S. BUSINESS TAX RETURNS, JULY 1961-JUNE 1962

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)	Number of businesses	Business receipts (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)	(15)			
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	1,848,231	53,056	615,139				
Under \$1,000.....	124,869	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	71,993	9,981	26,715	71,993	104,459	3,666	6,619	72,027	43,307	16,310	16,310	1,417	23,234				
\$2,000 under \$3,000.....	84,311	238,173	10,729	67,707	56,987	174,801	5,121	46,509	91,716	51,462	25,324	20,585	1,047	26,512				
\$3,000 under \$4,000.....	49,119	241,062	12,802	34,882	31,890	181,274	7,033	20,826	106,826	55,394	17,229	18,935	1,776	17,932				
\$4,000 under \$5,000.....	62,200	279,285	13,470	29,014	45,972	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.....	127,624	1,122,025	36,222	102,667	105,667	893,758	23,997	77,889	448,998	222,258	26,957	40,537	6,657	40,537				
\$10,000 under \$15,000.....	172,367	2,133,924	63,840	248,222	138,857	1,722,439	47,088	166,226	765,544	355,006	97,806	9,220	3,220	56,447				
\$15,000 under \$20,000.....	134,076	2,138,613	55,609	250,820	112,510	1,954,864	43,972	203,601	707,274	313,270	23,566	88,376	2,886	45,953				
\$20,000 under \$25,000.....	111,996	2,509,836	53,774	235,891	96,223	2,156,553	44,400	191,322	744,508	307,698	15,771	69,434	3,160	32,244				
\$25,000 under \$30,000.....	88,990	2,434,748	49,878	234,321	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.....	132,040	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	99,654	4,424,939	67,960	414,586	1,268,130	434,598	12,764	134,381	1,768	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	23,146,725	271,245	1,903,438	135,550	20,416,293	245,078	1,721,802	5,071,827	1,259,564	11,426	344,152	519	56,013				
\$250,000 under \$500,000.....	90,937	10,385,720	111,113	761,599	28,020	9,623,326	97,707	529,270	1,931,386	409,312	4,897	160,689	2,481	23,861				
\$500,000 under \$1,000,000.....	44,182	6,209,047	64,186	438,013	8,380	5,731,826	38,663	366,500	873,647	169,437	1,010	76,624	-	10,907				
\$1,000,000 or more.....	2,897	6,034,198	20,953	600,853	2,546	5,403,739	17,343	531,285	445,643	113,617	351	144,721	-	5,065				
Receipts not reported.....	15,062	-	2,293	3,521	(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	34,076	2,092	2,837	17,994	9,395	363	310	8,765	5,141	11,979	2,601	7,096					
\$1,000 under \$2,000.....	56,791	39,327	3,607	3,652	20,170	29,692	1,272	527	25,172	17,862	6,621	5,525	513					
\$2,000 under \$3,000.....	18,464	45,264	2,428	2,416	14,318	36,566	1,322	1,208	30,096	21,492	4,147	2,942	692					
\$3,000 under \$4,000.....	16,174	72,075	5,979	3,499	13,413	52,742	3,427	2,308	45,080	23,412	2,834	6,720	397					
\$4,000 under \$5,000.....	16,174	72,075	5,979	3,499	13,413	52,742	3,427	2,308	45,080	23,412	2,834	6,720	397					
\$5,000 under \$7,000.....	24,608	146,744	8,032	4,123	22,409	133,225	7,173	5,810	109,766	57,653	2,199	7,653	73					
\$7,000 under \$10,000.....	30,426	276,266	12,636	8,474	27,553	231,993	11,991	5,019	184,541	101,279	2,879	9,299	1,489					
\$10,000 under \$15,000.....	29,291	399,414	15,402	20,609	26,936	303,754	14,936	7,578	256,532	140,011	2,355	11,395	852					
\$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					
\$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	76					
\$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	1,810	9,264	76					
\$30,000 under \$40,000.....	11,274	474,234	11,274	29,793	12,339	426,381	3,006	25,149	191,346	79,343	1,431	16,730	8					
\$40,000 under \$50,000.....	11,524	511,669	9,690	27,990	10,599	456,285	3,007	23,100	170,306	73,494	1,229	8,477	40					
\$50,000 under \$75,000.....	16,927	1,044,228	15,135	62,650	13,919	983,500	13,838	56,909	347,594	143,317	1,181	20,003	134					
\$75,000 under \$100,000.....	12,986	782,188	10,960	49,598	8,813	767,996	10,711	47,840	268,302	74,840	1,181	20,003	134					
\$100,000 under \$250,000.....	21,033	3,323,668	47,913	191,858	14,112	3,019,938	39,689	182,543	678,102	204,873	1,821	60,652	9					
\$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	-					
\$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	-					
\$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	-					
Receipts not reported.....	4,492	-	749	1,612	(1)	-	(1)	-	-	(1)	4,490	-	173					
Retail Trade																		
Total.....	1,563,939	65,157,786	939,192	6,373,216	1,292,386	57,043,219	769,440	5,980,996	15,139,153	4,679,633	311,649	1,539,060	45,314	504,858				
Under \$1,000.....	110,990	54,828	6,290	18,758	62,085	33,463	981	5,186	23,596	15,166	48,895	7,995	7,628					
\$1,000 under \$2,000.....	74,507	108,279	5,872	32,561	44,998	72,659	2,525	7,898	45,597	26,805	24,509	10,101	3,425					
\$2,000 under \$3,000.....	63,677	173,218	6,971	62,913	43,038	106,302	2,995	4,720	59,161	32,697	20,599	15,023	3,270					
\$3,000 under \$4,000.....	49,700	173,537	7,792	29,393	35,375	123,652	3,448	3,474	59,264	30,862	14,325	14,175	1,379					
\$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					
\$5,000 under \$7,000.....	78,190	468,173	14,526	59,983	56,465	398,357	8,679	34,353	150,988	77,695	21,665	28,893	2,552					
\$7,000 under \$10,000.....	100,222	849,751	21,631	111,717	76,350	646,915	14,275	71,093	256,862	117,214	23,472	46,262	4,608					
\$10,000 under \$15,000.....	139,402	1,729,087	46,198	138,579	108,868	1,351,699	31,391	151,230	488,594	203,658	34,334	54,594	1,168					
\$15,000 under \$20,000.....	122,450	1,953,007	41,570	233,916	123,525	1,625,486	31,525	177,938	562,667	216,563	18,902	18,824	3,824					
\$20,000 under \$25,000.....	94,190	2,113,593	42,887	211,258	94,945	1,785,459	1,785,459	178,798	670,798	202,405	14,605	64,451	2,675					
\$25,000 under \$30,000.....	77,740	2,133,790	42,395	219,321	66,178	1,816,307	34,687	178,593	559,412	202,929	11,842	66,767	1,762					
\$30,000 under \$40,000.....	85,180	5,973,029	85,180	576,869	85,180	4,165,919	69,324	458,033	1,264,061	328,034	14,813	118,193	1,671					
\$40,000 under \$50,000.....	94,332	4,325,315	67,894	443,809	85,842	3,839,034	56,999	375,556	1,061,769	348,034	10,890	118,603	1,847					
\$50,000 under \$75,000.....	136,184	9,157,567	126,184	848,845	136,113	8,343,933	109,346	917,397	2,194,897	678,987	13,435	172,977	2,009					
\$75,000 under \$100,000.....	81,303	7,025,103	52,470	688,243	73,089	6,323,293	73,006	586,885	1,591,971	471,163	8,214	134,419	1,595					
\$100,000 under \$250,000.....	114,228	17,772,378	208,360	1,466,937	110,390	16,445,798	192,742	1,445,945	4,181,223	998,445								

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				
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	
Total.....	30,725	3,508,148	56,352	605,273	40,096	3,215,254	49,033	571,644	753,454	211,751	10,539	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	3,078	1,427	2,107	69	194	1,258	638	1,560	674	146	1,217	
\$2,000 under \$3,000.....	2,209	5,331	302	1,378	1,631	3,943	204	481	2,459	1,473	954	978	185	683	
\$3,000 under \$4,000.....	1,370	4,923	171	1,449	1,300	4,680	158	1,117	2,482	1,120	954	978	185	683	
\$4,000 under \$5,000.....	1,354	6,138	196	4,25	1,048	4,713	101	126	2,463	1,257	954	978	185	683	
\$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	1,850	14,850	431	1,777	7,401	3,765	953	2,198	1	1,168	
\$10,000 under \$15,000.....	3,664	49,493	1,240	8,234	3,053	37,986	631	7,118	16,158	8,337	1,098	4,810	209	2,208	
\$15,000 under \$20,000.....	2,692	47,667	1,268	8,980	2,308	40,679	1,083	8,952	16,863	7,306	1,098	4,810	209	2,208	
\$20,000 under \$25,000.....	2,378	52,095	1,750	7,973	2,275	43,932	1,748	7,308	22,111	7,962	1,098	4,810	209	2,208	
\$25,000 under \$30,000.....	1,368	36,761	1,095	2,690	954	26,575	764	2,194	11,683	4,276	1,121	9,887	81	2,585	
\$30,000 under \$40,000.....	3,640	121,799	3,698	12,773	3,538	102,520	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	19,992	2,917	127,560	1,954	15,960	36,055	14,070	1,121	9,887	81	2,585	
\$50,000 under \$75,000.....	4,154	233,630	5,379	22,453	3,544	214,320	4,329	19,222	69,323	23,667	1,121	9,887	81	2,585	
\$75,000 under \$100,000.....	2,700	232,446	3,885	44,754	2,520	211,113	3,886	39,931	57,236	18,938	1,121	9,887	81	2,585	
\$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	3,344	
\$250,000 under \$500,000.....	2,152	330,614	10,465	64,583	1,980	663,780	10,992	57,863	158,188	28,470	172	6,645	—	1,249	
\$500,000 or more.....	4,771	2,318,842	4,971	2,318,842	4,771	2,318,842	4,971	2,318,842	4,971	2,318,842	4,771	2,318,842	—	1,249	
Receipts not reported.....	123	406,381	1,169	270,872	123	406,381	1,169	270,872	23,809	4,112	551	—	—	761	
FINANCE, INSURANCE AND REAL ESTATE	461,649	5,275,142	224,224	457,883	379,812	4,854,228	166,383	—	3,547,825	1,678,067	81,837	248,659	4,516	129,870	
Total.....	86,905	43,509	10,902	12,610	31,464	28,338	1,931	7,308	27,964	15,846	35,441	14,442	328	23,039	
Under \$1,000.....	90,330	90,874	12,360	12,360	31,464	7,556	4,725	7,308	7,308	40,293	10,789	14,670	228	12,253	
\$1,000 under \$2,000.....	43,566	106,881	12,360	12,360	31,464	92,239	8,432	9,306	90,330	47,176	6,003	13,399	3	8,972	
\$2,000 under \$3,000.....	34,606	120,469	11,020	11,020	31,464	108,278	8,422	10,616	106,312	59,810	3,542	11,439	13	9,240	
\$3,000 under \$4,000.....	27,204	122,410	11,521	11,521	31,464	113,303	9,710	11,521	111,419	63,123	2,072	9,073	—	11,926	
\$4,000 under \$5,000.....	43,649	238,727	19,434	19,434	40,149	238,727	14,916	238,727	238,727	134,779	3,500	17,516	6	5,370	
\$5,000 under \$10,000.....	42,996	357,312	21,622	37,334	39,332	351,500	18,453	34,241	322,341	186,961	3,064	21,521	307	8,138	
\$10,000 under \$15,000.....	38,637	474,261	25,695	37,334	37,334	458,050	22,342	44,131	441,341	256,617	1,303	12,358	113	4,991	
\$15,000 under \$20,000.....	17,603	374,694	17,510	17,510	20,038	347,193	13,904	17,510	328,203	177,023	1,565	21,852	278	8,564	
\$20,000 under \$25,000.....	12,103	271,257	11,292	11,292	11,199	250,985	9,171	227,289	227,289	116,064	934	10,700	370	3,455	
\$25,000 under \$30,000.....	8,662	235,657	9,147	9,147	8,304	225,868	7,308	307,417	307,417	103,079	1,228	24,029	359	7,340	
\$30,000 under \$40,000.....	9,436	335,420	13,223	13,223	8,946	312,382	11,072	287,480	287,480	131,323	1,228	24,029	359	7,340	
\$40,000 under \$50,000.....	5,450	244,406	9,442	9,442	2,270	236,287	7,036	1,977,737	1,977,737	78,696	1,228	24,029	359	7,340	
\$50,000 under \$75,000.....	6,229	370,102	11,003	11,003	2,396	320,363	8,876	273,380	273,380	108,755	1,221	39,531	534	9,469	
\$75,000 under \$100,000.....	2,513	216,593	4,104	4,104	2,165	187,473	3,674	139,307	139,307	49,818	1,221	39,531	534	9,469	
\$100,000 under \$250,000.....	4,386	640,619	16,545	16,545	4,127	604,228	11,766	337,247	337,247	85,302	337	34,892	42	4,204	
\$250,000 under \$500,000.....	651	211,947	2,992	2,992	573	186,661	1,601	82,584	82,584	15,780	36	3,277	—	1,584	
\$500,000 or more.....	161	711,964	1,814	1,814	125	648,465	640	43,574	43,574	5,175	—	—	—	1,584	
Receipts not reported.....	10,832	—	1,074	—	—	—	—	—	—	—	10,832	—	—	15,325	
SERVICES	2,075,689	24,355,060	1,106,927	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	
Total.....	360,924	188,421	26,632	7,752	257,370	145,937	7,046	6,992	133,047	91,291	103,554	32,439	2,474	61,813	
Under \$1,000.....	34,093	415,927	8,605	8,605	242,763	354,603	18,433	5,111	316,612	195,583	43,140	46,146	958	36,710	
\$1,000 under \$2,000.....	184,595	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	
\$2,000 under \$3,000.....	146,914	310,774	8,476	8,476	132,225	460,330	22,204	5,437	405,503	247,917	14,689	36,074	666	22,156	
\$3,000 under \$4,000.....	114,810	514,099	31,286	8,170	105,276	471,146	21,274	7,072	416,195	251,424	9,534	32,736	603	16,671	
\$4,000 under \$5,000.....	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	28,618	
\$5,000 under \$7,000.....	161,439	1,357,920	27,062	14,870	125,258	61,914	2,513	25,173	1,056,863	544,251	12,669	94,241	21	24,660	
\$7,000 under \$10,000.....	118,221	2,080,256	118,221	34,492	156,036	1,931,164	91,407	30,435	1,611,253	800,920	12,185	108,328	61	26,394	
\$10,000 under \$15,000.....	108,508	1,881,441	97,941	31,609	102,365	1,775,410	82,802	26,599	1,466,328	700,707	6,143	71,317	706	16,959	
\$15,000 under \$20,000.....	79,296	1,770,906	89,541	21,185	1,691,631	79,349	19,722	1,296,508	675,275	3,595	53,355	—	—	10,814	
\$20,000 under \$25,000.....	60,383	1,670,105	60,383	23,845	58,037	1,589,858	65,892	20,984	1,341,415	657,905	2,946	57,410	—	7,812	
\$25,000 under \$30,000.....	77,452	2,077,709	111,153	49,849	74,240	2,007,246	98,659	34,222	1,616,667	1,106,473	3,365	69,978	43	14,347	
\$30,000 under \$40,000.....	46,912	2,077,926	91,356	42,725	44,240	1,973,578	80,398	33,778	1,638,647	831,640	2,372	77,929	26	11,666	
\$40,000 under \$50,000.....	53,158	1,831,286	122,092	46,297	51,633	1,690,066	113,067	42,699	1,213,925	1,213,925	1,925	68,875	87	10,665	
\$50,000 under \$75,000.....	11,868	1,913,410	60,879	23,993	17,229	1,478,204	56,318	23,670	1,119,301	441,736	4,399	26,831	—	4,427	
\$75,000 under \$100,000.....	19,078	2,287,131	83,410	83,692	2,133,042	71,267	70,953	1,412,471	443,557	1,275	113,616	—	—	21,333	
\$100,000 under \$250,000.....	1,842	606,299	14,227	21,004	1,593	508,265	10,960	20,279	313,513	63,794	4	2,511	—	1,188	
\$250,000 under \$500,000.....	1,124	75,577	1,707	398	120	73,066	1,198	398	53,880	12,534	2	1,779	—	422	
\$500,000 or more.....	54	96,903	1,833	925	52	91,224	1,229	913	65,332	10,533	2	1,199	—	25,933	
Receipts not reported.....	24,418	—	4,179	141	—	—	—	—	—	—	24,350	—	—	—	
NATURE OF BUSINESS NOT ALLOCABLE.....	79,421	1,400,160	48,260	97,275	57,822	3,241,118	37,383	80,460	595,257	1,779,792	21,599	47,081	1,090	26,379	

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	25,756,267	1,947,622	14,219,915	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.....	1,113,449	13,254,119	723,161	783,463	5,863,225	2,945,194	347,803	3,105,521	308,406	967,142	97,889	489,757
\$2,000 under \$3,000.....	908,299	14,381,068	635,545	766,641	6,023,394	2,245,345	145,870	2,112,518	181,972	619,554	42,284	355,879
\$3,000 under \$4,000.....	627,832	13,609,829	546,416	737,691	5,561,253	2,175,640	72,373	1,344,599	121,656	359,334	30,806	249,841
\$4,000 under \$5,000.....	459,325	12,791,944	432,827	662,388	5,442,919	2,059,761	39,898	969,784	83,297	284,935	24,747	178,710
\$5,000 under \$6,000.....	308,725	10,313,468	324,059	626,616	4,299,356	1,688,954	21,633	699,417	54,749	201,473	11,837	112,249
\$6,000 under \$7,000.....	202,637	7,459,662	245,978	506,422	3,369,692	1,315,559	15,649	489,532	38,314	135,634	10,432	100,560
\$7,000 under \$8,000.....	156,464	6,266,261	220,929	444,312	2,952,826	1,160,785	13,797	583,560	38,673	95,071	9,435	101,846
\$8,000 under \$9,000.....	118,391	4,984,592	161,131	427,409	2,539,964	1,006,110	9,641	689,733	34,355	139,319	17,212	82,466
\$9,000 under \$10,000.....	93,737	5,634,761	145,628	333,476	2,281,123	888,287	6,176	399,413	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	1,407,993	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	137,936	17,921	116,899
\$15,000 under \$20,000.....	111,884	9,813,324	232,444	506,409	4,527,208	1,926,899	7,089	760,364	36,920	200,734	23,565	131,725
\$20,000 under \$25,000.....	60,537	6,358,288	131,271	553,123	2,975,432	1,353,814	3,346	142,283	20,642	63,332	11,866	74,971
\$25,000 under \$50,000.....	34,912	11,321,124	230,781	476,356	5,704,678	2,807,921	6,595	122,276	80,946	318,564	43,168	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	46,994	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	700,766	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.....	1,666,550	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	3,937,679	449,922	79,446	1,937,668	799,619	193,825	838,342	175,051	240,467	46,843	271,728
\$2,000 under \$3,000.....	214,403	3,213,563	341,372	116,923	1,705,355	775,466	78,681	546,094	101,676	129,016	38,185	191,486
\$3,000 under \$4,000.....	184,147	2,719,718	293,110	85,970	1,348,878	634,522	35,000	316,786	62,113	70,335	23,361	121,059
\$4,000 under \$5,000.....	129,756	2,147,910	209,131	52,641	1,147,418	563,818	19,032	205,177	38,312	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.....	38,072	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	736,253	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.....	18,296	567,581	49,268	31,515	294,731	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	7,291	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	119,398	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	117,739	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	18,634	14,399	14,159	59,899
\$20,000 under \$25,000.....	3,766	303,781	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	525,367	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	10,976	35,505
MINING												
Total.....	21,702	752,529	53,074	6,187	562,533	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	16,378	3,485	15,364	32	4,640
\$3,000 under \$4,000.....	1,235	3,703	1,280	1,286	16,985	4,766	1,503	3,360	2,929	25,715	96	6,355
\$4,000 under \$5,000.....	1,483	79,891	5,871	467	53,728	6,739	1,503	33,360	2,929	25,715	96	6,355
\$5,000 under \$6,000.....	974	25,139	1,094	24	16,819	5,415	1,131	16,098	2,805	13,615	64	7,749
\$6,000 under \$7,000.....	1,115	58,788	4,435	1,677	48,414	7,943	1,131	16,098	2,805	13,615	64	7,749
\$7,000 under \$9,000.....	1,320	58,102	5,217	641	57,511	11,767	1,320	58,102	5,217	57,511	11,767	11,767
\$9,000 under \$10,000.....	635	34,609	3,385	3	33,173	6,879	484	79,187	3,832	67,605	850	5,276
\$10,000 under \$15,000.....	879	74,573	2,982	149	46,799	11,674	879	74,573	2,982	74,573	11,674	11,674
\$15,000 under \$20,000.....	516	38,694	3,239	194	34,465	9,072	607	14,288	2,193	5,360	972	10,613
\$20,000 under \$25,000.....	230	26,203	1,976	230	18,155	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	480	132,705	6,992	132,705	15,148	15,148
\$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	5,637,494	2,112,771	58,456	1,293,858	64,105	359,584	11,692	114,976
Under \$1,000.....	163,160	713,018	32,722	31,695	327,611	85,410	35,178	290,589	15,746	96,491	559	12,191
\$1,000 under \$2,000.....	126,456	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	27,424	519,933	221,480	3,610	45,994	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	13,131	579	5,480
\$4,000 under \$5,000.....	47,368	1,108,188	26,688	18,495	524,178	211,218	2,254	96,294	2,783	18,672	1,434	10,137
\$5,000 under \$6,000.....	31,341	936,443	21,471	36,245	458,333	171,798	1,282	78,164	3,760	17,958	307	7,216
\$6,000 under \$7,000.....	20,291	819,204	19,102	28,673	352,447	139,752	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	121,684	1,299	101,216	3,003	26,422	-	11,225
\$8,000 under \$9,000.....	11,832	573,847	12,584	10,432	301,303	100,979	1,299	101,216	3,003	26,422	-	11,225
\$9,000 under \$10,000.....	9,134	621,707	14,433	12,485	277,866	86,187	1,299	101,216	3,003	26,422	-	11,225
\$10,000 under \$12,000.....	1,604	348,430	16,834	37,773	334,705	115,390	602	37,436	1,761	5,109	1,483	6,656
\$12,000 under \$15,000.....	8,167	849,535	16,656	28,963	300,703	118,984	557	43,135	3,693	12,151	425	7,500
\$15,000 under \$20,000.....	7,245	975,320	20,765	25,111	358,866	124,343	727	48,516	3,111	27,767	2,225	12,568
\$20,000 under \$25,000.....	4,227	537,174	8,275	18,709	174,484	71,189	443					

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	Depreciation	Inventory, end-of-year	Gross profit	Net profit	Number of businesses	Business receipts	Depreciation	Gross profit	Gross loss	Net loss
	(1)	(2) (Thousand dollars)	(3) (Thousand dollars)	(4) (Thousand dollars)	(5) (Thousand dollars)	(6) (Thousand dollars)	(7)	(8) (Thousand dollars)	(9) (Thousand dollars)	(10) (Thousand dollars)	(11) (Thousand dollars)	(12) (Thousand dollars)
MANUFACTURING												
Total.....	157,483	5,870,264	178,223	294,108	2,401,340	728,587	38,842	729,564	36,257	218,394	5,531	47,906
Under \$1,000.....	42,477	252,287	15,719	14,638	117,211	20,064	21,154	11,364	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	1,409	34,227	2,187	10,139	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	88	4,326
\$5,000 under \$6,000.....	7,780	372,904	9,603	12,003	139,376	42,391	510	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	563	2,202	28	4,058
\$8,000 under \$9,000.....	3,748	268,727	8,634	12,079	110,175	31,602	453	37,521	1,099	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	46,163	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	5,993	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	66,609
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	436,398	47,103	3,030	351,173	72,716	10,311	113,326	17,142	80,757	116	14,433
\$2,000 under \$3,000.....	35,273	347,823	37,873	1,994	292,813	86,842	4,823	48,455	8,669	31,566	138	12,100
\$3,000 under \$4,000.....	23,812	359,886	32,944	3,173	291,832	83,086	1,685	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	51,951	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	37,685						
\$8,000 under \$9,000.....	2,792	94,767	7,225	25	82,485	23,659	954	21,759	4,688	18,958	-	8,416
\$9,000 under \$10,000.....	2,483	108,864	6,231	955	84,493	23,534						
\$10,000 under \$12,000.....	2,912	137,604	8,971	198	109,049	31,722						
\$12,000 under \$15,000.....	1,989	169,623	12,901	226	122,660	26,445	231	61,499	5,441	41,575	13	2,807
\$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	373,837	9,211,486	214,794	1,848,221	53,056	615,139
Under \$1,000.....	431,553	5,213,914	89,176	496,198	1,195,560	194,597	222,981	2,544,869	61,367	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	41,405	312,083	7,442	92,403
\$2,000 under \$3,000.....	198,125	7,020,493	110,065	557,740	1,808,634	491,132	32,125	1,066,062	23,771	227,506	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	24,734	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	634,068	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	28,091	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	11,118
\$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						
\$6,000 under \$7,000.....	13,549	775,198	10,683	53,293	218,342	87,774	1,371	17,854	1,568	8,004	62	8,435
\$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						
\$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	(2)	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	97,163	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												
<i>Retail Trade</i>												
Total.....	1,254,290	7,827,960	769,440	5,380,090	15,139,193	4,474,639	311,154	7,325,821	109,712	1,130,500	41,314	104,898
Under \$1,000.....	360,874	4,271,079	73,394	47,348	1,019,286	163,011	185,960	2,210,118	51,230	475,288	4,782	69,639
\$1,000 under \$2,000.....	214,871	2,278,507	80,066	549,911	1,243,282	317,911	56,144	1,305,891	36,603	278,131	6,238	75,130
\$2,000 under \$3,000.....	113,083	5,996,314	40,554	50,980	1,531,077	404,643	26,033	754,660	16,837	16,837	1,400	63,400
\$3,000 under \$4,000.....	127,031	1,896,765	77,791	507,603	1,483,612	440,439	16,477	586,749	18,088	112,174	5,144	54,482
\$4,000 under \$5,000.....	96,492	1,204,791	67,317	467,707	1,342,103	434,311	6,484	335,438	8,013	77,777	3,411	29,239
\$5,000 under \$6,000.....	70,888	4,620,301	61,754	419,804	1,273,314	368,425	1,834	324,330	7,402	51,980	2,902	31,994
\$6,000 under \$7,000.....	49,355	3,726,059	44,769	309,686	948,836	318,511	3,154	256,133	4,270	35,972	1,237	20,448
\$7,000 under \$8,000.....	33,031	3,014,614	39,429	303,200	812,939	261,964	1,913	31,441	2,715	20,891	1,286	14,122
\$8,000 under \$9,000.....	26,647	2,531,985	30,941	238,468	690,183	225,769	1,139	393,215	1,163	26,363	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	20,660	1,701	12,011
\$10,000 under \$12,000.....	28,599	3,412,339	45,651	347,767	970,182	311,789	2,209	260,925	3,612	35,699	2,998	24,631
\$12,000 under \$15,000.....	21,794	3,188,618	41,105	316,635	940,403	291,966	2,041	169,788	5,209	49,764	3,118	26,705
\$15,000 under \$20,000.....	15,804	3,073,768	34,112	294,261	856,771	273,054	1,334	261,021	7,344	130,602	3,184	26,249
\$20,000 under \$25,000.....	7,488	1,944,804	19,867	169,119	510,711	167,738	562	64,883	1,592	20,339	697	12,255
\$25,000 under \$30,000.....	7,643	2,728,276	32,149	235,068	746,625	239,557	768	180,944	1,963	30,324	2,292	23,692
\$30,000 under \$50,000.....	620	436,582	4,375	31,312	125,022	39,000	70	14,189	1,569	2,328	21	4,073
\$50,000 or more.....	29	67,754	52	3,827	16,051	3,819	-	3,634	132	834	-	681
<i>Wholesale and Retail Trade Not Allocable</i>												
Total.....	40,094	3,211,254	49,033	71,654	793,454	211,791	10,134	292,844	7,319	61,967	1,106	15,999
Under \$1,000.....	8,442	102,892	2,235	13,536	23,670	3,360	7,723	1,218	1,587	9,838	276	1,831
\$1,000 under \$2,000.....	4,402	1,670,067	2,493	12,273	32,910	7,441	2,301	33,402	1,311	8,316	413	2,980
\$2,000 under \$3,000.....	7,217	219,939	1,400	22,199	65,243	12,112	1,333	105,119	1,911	25,112	414	3,268
\$3,000 under \$4,000.....	4,140	217,282	4,713	20,063	57,288	14,193	658	26,710	1,148	6,011	12	2,248
\$4,000 under \$5,000.....	2,707	110,000	2,701	36,251	34,267	11,083	-	-	-	-	-	-
\$5,000 under \$6,000.....	2,917	203,356	3,151	24,037	51,407	16,133	-	-	-	-	-	-
\$6,000 under \$7,000.....	2,390	281,442	1,808	35,618	64,727	15,635	-	-	-	-	-	-
\$7,000 under \$8,000.....	1,524	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	1,533	39,421	14,925	-	-	-	-	-	-
\$9,000 under \$10,000.....	919	171,680	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	241,142	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	1,650	270,574	30,188	10,622	-	-	-	-	-	-
\$25,000 under \$30,000.....	549	223,436	3,380	14,217	53,919	18,125	(2)	(2)	(2)	(2)	(2)	(2)
\$30,000 under \$50,000.....	107	64,118	587	4,598	15,496	7,043	-	-	-	-	-	-
\$50,000 or more.....	6	11,747	390	993	3,036	820	-	-	-	-	-	-
FINANCE, INSURANCE, AND REAL ESTATE												
Total.....	379,812	4,854,228	166,383	3,547,821	13,547,821	1,678,067	81,837	4,201,914	57,841	2,481,607	4,516	129,870
Under \$1,000.....	115,009	224,011	21,654	18,344	51,354	65,483	115,918	17,836	78,970	392	19,528	
\$1,000 under \$2,000.....	61,823	360,699	17,400	213,568	213,568	90,296	13,462	49,368	9,007	35,587	270	19,113
\$2,000 under \$3,000.....	39,454	259,588	11,087	222,966	222,966	98,507	3,763	86,466	5,514	20,222	238	9,033
\$3,000 under \$4,000.....	32,216	336,441	16,187	260,564	111,973	1,835	33,181	2,160	17,307	478	6,517	
\$4,000 under \$5,000.....	23,236	247,923	11,996	208,820	106,630	2,074	16,822	1,422	12,074	404	9,137	
\$5,000 under \$6,000.....	19,021	247,715	9,052	207,880	104,162	1,266	15,498	1,929	13,010	366	7,005	
\$6,000 under \$7,000.....	11,091	302,137	16,979	226,749	104,516	793	15,219	1,677	11,035	209	5,021	
\$7,000 under \$8,000.....	11,311	178,721	6,318	148,695	84,239	1,079	18,469	3,131	9,669	347	8,013	
\$8,000 under \$9,000.....	10,260	221,114	7,159	184,440	86,365	1,485	6,682	369	6,671	7	4,212	
\$9,000 under \$10,000.....	8,884	182,261	7,757	152,702	84,516	485	6,682	369	6,671	7	4,212	
\$10,000 under \$12,000.....	11,449	311,374	8,328	239,100	124,720	185	3,165	1,000	3,099	-	1,970	
\$12,000 under \$15,000.....	10,447	327,342	8,398	278,425	140,485	311	3,207	618	2,495	3	4,155	
\$15,000 under \$20,000.....	4,424	404,430	16,270	329,731	160,400	533	26,963	3,671	13,929	1,740	9,510	
\$20,000 under \$25,000.....	4,73	247,740	17,754	216,322	102,299	261	7,638	3,165	7,639	5,879	6,208	
\$25,000 under \$30,000.....	2,248	67,172	10,046	351,781	173,633	188	12,985	2,601	10,894	54	6,208	
\$30,000 under \$50,000.....	703	402,098	1,557	102,493	44,321	121	1,022	715	1,022	-	10,497	
\$50,000 or more.....	68	22,661	391	17,247	9,761	19	6,916	2,031	6,991	8	4,072	
SERVICES												
Total.....	1,797,008	22,987,767	942,764	385,844	18,777,788	8,647,114	278,081	1,472,293	224,163	972,820	3,423	366,978
Under \$1,000.....	574,368	1,321,481	9,834	91,016	956,119	267,915	192,639	615,655	70,458	350,338	1,925	66,591
\$1,000 under \$2,000.....	304,126	1,114,113	42,871	47,609	1,197,943	440,708	42,310	263,273	39,467	175,749	1,435	40,094
\$2,000 under \$3,000.....	200,391	1,638,090	74,117	38,020	1,198,211	474,257	17,663	176,411	24,036	120,729	1,541	42,999
\$3,000 under \$4,000.....	143,182	1,492,691	71,101	31,767	1,107,900	486,943	8,229	69,638	13,837	55,155	409	29,113
\$4,000 under \$5,000.....	137,757	1,379,143	67,071	24,739	1,053,532	484,330	4,017	69,995	14,903	45,104	264	18,110
\$5,000 under \$6,000.....	7,143	1,230,608	1,961	37,241	949,883	41,206	3,002	44,310	9,131	30,713	200	18,329
\$6,000 under \$7,000.....	10,227	928,421	39,447	15,135	726,847	324,026	1,615	26,244	6,847	21,634	80	10,383
\$7,000 under \$8,000.....	44,882	917,111	49,987	12,879	714,423	319,088	1,411	24,945	6,321	16,303	1	14,256
\$8,000 under \$9,000.....	34,778	854,271	34,711	33,818	672,746	294,809	1,883	80,116	8,061	22,458	20	13,486
\$9,000 under \$10,000.....	1,377	783,417	36,224	17,365	571,393	240,181	888	64,963	2,783	28,017	6	8,330
\$10,000 under \$11,000.....	4,542	1,217,117	6,331	12,939	999,703	478,605	817	10,804	3,316	9,693	61	9,149
\$11,000 under \$12,000.....	4,442	1,007,421	8,185	11,312	1,295,301	621,652	911	25,441	3,440	8,271	940	11,404
\$12,000 under \$15,000.....	3,360	2,006,411	75,844	19,209	1,770,434	923,271	884	29,886	6,662	21,134	1,018	15,613
\$15,000 under \$20,000.....	3,200	1,612,704	61,943	9,111	1,394,440	744,223	323	6,413	2,135	5,906	398	7,329
\$20,000 under \$25,000.....	4,269	3,251,401	89,109	11,301	3,014,393	1,811,394	715	49,834	6,249	39,675	4	23,822
\$25,000 under \$30,000.....	7,821	873,468	18,509	1,142	888,724	488,724	71	3,072	3,072	3,072	-	4,816
\$30,000 or more.....	1	194,911	1,304	1	181,864	8,203	77	11,672	5,153	14,342	486	1,481
NATURE OF BUSINESS NOT ALLOCABLE.....												
	17,841	1,364,118	37,383	80,460	591,217	173,792	71,600	1,000,402	10,877	47,081	1,040	

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																					
	Business receipts			Cost of goods sold			Salaries and wages			Rent paid			Interest paid			Taxes			Casualty losses			
	Total number of businesses	Number	Amount (Thousands dollars)	Number	Amount (Thousands dollars)	Number	Amount (Thousands dollars)	Number	Amount (Thousands dollars)	Number	Amount (Thousands dollars)	Number	Amount (Thousands dollars)	Number	Amount (Thousands dollars)	Number	Amount (Thousands dollars)	Number	Amount (Thousands dollars)	Number	Amount (Thousands dollars)	
All nonagricultural industries.....	5,754,565	5,682,064	143,066,511	3,360,542	84,815,622	1,744,715	10,845,888	2,334,476	2,884,640	1,610,479	828,505	3,313,695	1,877,997	90,325	69,327	1,820						
Mining.....	35,549	1,209,179	9,207	238,465	6,202	128,900	7,724	29,836	10,243	22,322	17,525	14,940	619	1,370								
Crude petroleum and natural gas.....	24,256	860,985	5,140	147,978	2,986	55,514	5,752	20,664	6,948	9,861	12,134	14,940	1,680									
Other mining, including quarrying.....	9,293	348,594	4,067	90,887	3,216	73,386	1,972	9,172	3,275	2,461	5,391	7,263										
Construction.....	678,456	674,075	426,598	8,502,085	147,374	1,188,862	133,828	79,928	181,382	80,007	180,064	4,772										
General contractors.....	133,819	13,239	3,830,559	37,687	31,687	3,178	43,569	37,678	43,569	37,678	62,098	2,501										
Special trade contractors.....	523,314	520,750	8,196,805	321,338	4,491,739	104,779	756,279	97,654	51,426	35,471	236,810	2,232										
Contractors not allocable.....	21,323	21,051	404,793	12,021	179,787	4,930	51,553	4,263	5,104	6,722	2,977											
Manufacturing.....	184,325	190,260	6,999,828	150,237	3,985,546	56,033	548,785	73,240	85,914	38,429	101,065	1,611										
Food and kindred products, including beverages.....	22,060	1,301,800	18,778	9,006,008	4,402	8,984	9,870	9,434	9,434	9,434	14,794	1,440										
Lumber and wood products, except furniture.....	45,976	4,558	1,108,580	28,403	493,099	34,730	1,267,700	7,048	9,117	17,690	4,976	951										
Printing, publishing, and allied industries.....	29,162	28,781	735,697	23,350	347,631	7,551	71,911	14,969	17,999	11,720	5,082	1,161										
Machinery, except electrical, and transportation equipment	20,320	19,332	652,789	15,250	343,325	4,847	64,937	7,223	7,694	7,509	5,871	1,063										
Other manufacturing industries.....	76,824	74,878	2,800,984	64,468	1,827,483	19,418	199,221	34,599	42,834	25,955	12,857	204										
Transportation, communication, and sanitary services.....	286,672	284,414	4,100,142	73,337	904,847	76,200	488,043	54,019	57,035	108,488	50,199	5,882										
Motor freight transportation and warehousing.....	202,059	3,249,381	55,087	695,087	59,419	372,135	33,140	37,102	87,488	42,095	131,859	3,974										
Other transportation, communication, and sanitary services	82,912	82,355	830,761	18,250	209,750	17,801	115,908	20,879	17,933	21,000	8,104	324										
Wholesale and retail trade.....	1,942,804	1,927,742	85,939,324	1,675,079	64,129,190	796,246	5,117,403	990,396	1,456,219	666,846	327,185	930,683										
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	3,971										
Groceries and related products.....	39,869	3,930,963	31,215	3,074,488	12,161	120,890	17,741	10,967	13,778	5,185	12,965	230										
Farm products - raw materials.....	19,597	19,247	3,182,525	12,245	2,928,500	4,170	3,938	5,756	6,329	6,170	10,477	554										
Other wholesale trade.....	268,704	264,795	10,179,902	137,732	6,907,665	57,535	487,303	99,641	102,468	72,454	35,359	2,314										
Retail trade.....	1,563,939	1,553,920	65,197,786	1,446,873	48,594,277	701,767	4,772,665	993,947	1,289,947	551,477	260,467	29,379										
Grocery stores, meat and fish markets, and fruit and vegetable markets.....	253,707	252,752	248,736	12,597,542	101,790	554,202	124,569	142,247	83,021	32,538	205,955	4,327										
General merchandise.....	191,461	189,745	3,397,324	149,776	2,621,194	33,356	139,341	53,514	55,175	36,555	12,743	1,732										
Apparel and accessories.....	60,148	60,045	2,530,818	56,079	1,705,353	32,805	203,328	45,229	116,596	26,974	11,321	554										
Furniture, home furnishings, and equipment.....	70,294	69,344	2,397,339	62,627	1,949,341	30,003	243,112	40,946	67,306	30,376	15,281	968										
Automotive dealers.....	62,638	62,693	6,359,384	57,280	5,299,620	27,842	272,308	33,626	57,421	33,566	41,515	2,630										
Gasoline service stations.....	209,284	203,523	6,183,669	193,323	5,849,103	132,860	744,973	142,466	267,375	80,711	169,278	3,442										
Eating and drinking places.....	291,631	289,966	7,969,066	279,257	4,505,147	174,753	1,066,773	193,972	274,009	104,494	46,255	6,123										
Building materials.....	28,593	28,041	1,044,831	12,279	48,637	98,637	12,493	13,544	12,493	13,544	20,514	144										
Hardware and farm equipment.....	35,970	35,732	1,863,051	33,901	1,398,940	18,041	122,034	18,041	24,165	19,287	13,104	504										
Drug stores and proprietary stores.....	33,172	33,032	2,753,032	32,722	1,870,404	26,619	272,673	33,032	55,233	16,534	9,913	1,084										
Liquor stores.....	23,552	23,513	1,634,969	22,966	1,295,429	12,113	60,844	16,447	25,905	9,067	5,680	27,545										
Other retail trade.....	303,529	300,872	7,650,132	273,492	5,116,352	99,296	493,418	148,443	190,908	98,719	38,824	3,492										
Wholesale and retail trade not allocable.....	50,735	50,184	3,508,148	47,034	2,694,260	20,313	200,610	23,729	40,408	22,967	15,697	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	104,297	96,687	7,343										
Insurance agents, brokers, and service.....	168,501	169,195	1,824,152	131,350	279,946	36,751	179,469	61,994	43,529	35,064	12,845	2,360										
Real estate operators (except developers) and lessors.....	76,749	75,240	497,336	8,921	53,922	6,971	33,112	12,382	13,399	24,155	36,271	4,869										
Real estate agents, brokers, and managers.....	143,984	138,761	1,177,561	14,060	143,489	13,345	68,142	35,762	20,782	25,039	21,794	872										
Other finance, insurance, and real estate.....	72,706	70,621	1,776,093	14,844	1,006,174	19,304	79,873	29,923	20,768	29,039	27,185	2,065										
Services.....	2,075,689	2,051,271	24,355,060	932,501	4,813,444	574,015	2,901,493	917,876	1,053,857	450,088	212,346	19,922										
Lodging services.....	120,289	119,334	1,289,148	43,820	288,087	40,543	123,818	24,425	45,677	55,552	72,919	2,090										
Personal services.....	482,201	481,142	4,198,707	299,296	903,117	124,958	864,129	272,325	265,282	109,737	35,366	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	2,252										
Photographic studios, including commercial photography.....	26,751	26,372	305,994	19,266	99,544	4,047	34,164	13,910	5,939	1,840	4,445											
Beauty and barber shops, including schools.....	276,587	276,282	1,743,222	174,377	267,235	70,036	350,454	137,192	49,757	49,757	26,809	438										
Other personal services.....	95,098	94,962	878,810	56,745	278,036	16,557	75,214	36,077	17,840	8,587	17,414	438										
Business services.....	218,303	213,872	2,088,363	81,642	679,959	37,140	218,550	71,027	50,525	35,288	13,643	7,677										
Automotive services.....	132,137	130,918	2,413,261	103,461	1,268,612	42,116	226,358	71,066	81,219	36,983	15,349	874										
Automobile repair shops.....	115,968	115,072	2,124,379	97,635	1,190,468	36,033	216,904	45,264	49,264	33,368	11,152	809										
Other automotive services.....	16,149	15,846	288,548	3,468	78,184	6,833	35,294	3,959	34,052	3,595	1,895											
Repair services, except automotive.....	187,407	186,353	1,886,422	130,881	644,357	27,054	111,569	62,010	55,303	38,259	17,823	761										
Recreational services.....	106,468	101,680	1,121,957	40,332	230,551	28,703	100,089	37,061	63,324	18,099	27,568	1,831										

SOLE PROPRIETORSHIPS: NONAGRICULTURAL INDUSTRIES

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

		Businesses with and without net profit												Other receipts			
		Bad debts		Repairs		Depreciation		Depletion		Amortization		Insurance		Legal and pro- fessional fees		Commissions	
		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)
		(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)
Selected nonagricultural industries																	
All nonagricultural industries																	
448,372	248,322	2,444	1,215,830	3,967,374	3,785,874	26,011	132,048	27,056	21,084	2,881,335	1,173,362	1,339,114	359,752	331,224	592,204	15,132,123	1,000,752
30	3,824	10,462	36,918	107,972	13,747	114,944	132	233	9,959	9,977	9,977	7,747	6,538	1,117	4,155	510,707	510,707
43	1,920	4,108	19,444	20,187	107,397	108,128	88	34	5,564	5,564	5,564	2,590	1,077	905	2,125	427,824	427,824
28,201	17,832	247,844	142,026	419,481	403,401	1,194	1,118	1,709	682	326,141	174,374	141,589	29,988	22,006	45,858	1,038,484	1,038,484
5,654	7,227	59,488	145,564	99,977	145,564	4	232	232	232	79,555	60,334	41,393	11,493	7,336	19,481	739,351	739,351
21,897	10,408	182,376	81,662	311,006	239,072	1	1,158	1,158	40	236,514	108,111	94,444	17,339	13,464	19,844	37,713	37,713
650	1,097	8,000	8,497	13,495	18,735	1	1,158	1,158	40	236,514	108,111	94,444	17,339	13,464	19,844	37,713	37,713
17,006	11,487	96,892	82,001	148,225	234,433	724	2,762	1,484	1,798	105,698	74,546	55,377	18,229	17,878	34,774	76,201	76,201
2,122	867	37,159	14,100	38,427	59,932	4	15,247	15,247	7,460	15,247	15,247	15,247	1,210	1,576	3,773	94,525	94,525
1,006	564	37,159	14,100	38,427	59,932	4	15,247	15,247	7,460	15,247	15,247	15,247	1,210	1,576	3,773	94,525	94,525
3,584	3,162	14,130	5,393	23,801	30,733	4	1,118	1,118	1,118	21,919	18,436	14,851	1,806	1,381	1,835	237,553	237,553
1,448	1,496	8,312	3,456	14,332	23,598	1	1,158	1,158	40	236,514	108,111	94,444	17,339	13,464	19,844	37,713	37,713
2,649	3,967	33,336	17,556	56,333	61,724	1	1,158	1,158	40	236,514	108,111	94,444	17,339	13,464	19,844	37,713	37,713
5,445	5,114	183,474	255,897	221,962	395,344	1,361	1,301	1,301	1,301	138,875	125,900	48,410	11,182	8,833	14,212	1,000,752	1,000,752
5,708	3,236	133,006	218,792	163,460	331,623	1	984	984	521	135,040	104,487	37,112	8,593	7,373	9,777	519,539	519,539
2,737	1,828	50,448	37,456	56,202	63,723	1	1,158	1,158	40	236,514	108,111	94,444	17,339	13,464	19,844	37,713	37,713
255,944	141,858	477,131	300,454	1,397,011	1,425,264	3,622	4,618	8,373	10,406	1,124,207	486,740	552,441	129,022	96,614	190,682	5,433,477	5,433,477
29,286	31,224	122,191	71,209	212,379	229,720	755	3,263	1,241	1,117	155,323	77,031	79,119	26,398	21,028	31,028	1,200,471	1,200,471
3,823	6,459	19,835	14,683	29,025	33,190	4	1,117	1,117	1,117	26,881	13,982	10,396	2,762	2,495	5,174	189,417	189,417
1,206	1,872	8,561	6,508	12,171	17,151	1	1,117	1,117	1,117	26,881	13,982	10,396	2,762	2,495	5,174	189,417	189,417
24,257	32,843	3,705	50,258	171,831	179,011	755	3,263	1,065	5,756	122,357	57,833	44,478	16,111	14,350	21,866	75,035	75,035
217,451	102,819	328,042	300,504	1,105,603	939,192	2,724	971	7,026	4,137	934,953	387,829	454,430	102,983	60,606	97,029	4,025,391	4,025,391
32,791	13,477	193,590	51,318	190,848	156,593	1	1,292	1,292	779	156,427	63,369	73,599	13,223	3,703	5,642	589,712	589,712
16,395	5,032	64,951	15,510	103,091	74,106	1	1,292	1,292	779	156,427	63,369	73,599	13,223	3,703	5,642	589,712	589,712
8,579	4,687	30,323	8,123	44,757	30,738	1	1,292	1,292	779	156,427	63,369	73,599	13,223	3,703	5,642	589,712	589,712
14,116	4,684	35,951	13,706	52,002	45,839	1	1,292	1,292	779	156,427	63,369	73,599	13,223	3,703	5,642	589,712	589,712
16,770	17,724	29,108	27,002	40,897	46,261	1	1,292	1,292	779	156,427	63,369	73,599	13,223	3,703	5,642	589,712	589,712
57,450	18,430	103,427	64,661	94,378	94,378	1	1,292	1,292	779	156,427	63,369	73,599	13,223	3,703	5,642	589,712	589,712
16,894	3,972	137,942	83,910	217,127	220,717	1	1,292	1,292	779	156,427	63,369	73,599	13,223	3,703	5,642	589,712	589,712
6,336	7,650	13,366	6,522	20,257	26,377	1	1,292	1,292	779	156,427	63,369	73,599	13,223	3,703	5,642	589,712	589,712
7,828	4,550	18,283	5,424	28,094	26,781	1	1,292	1,292	779	156,427	63,369	73,599	13,223	3,703	5,642	589,712	589,712
6,532	3,425	14,468	4,944	24,253	38,876	1	1,292	1,292	779	156,427	63,369	73,599	13,223	3,703	5,642	589,712	589,712
3,876	1,941	14,468	5,776	14,470	14,351	1	1,292	1,292	779	156,427	63,369	73,599	13,223	3,703	5,642	589,712	589,712
29,838	12,761	136,760	11,833	198,101	155,115	825	143	1,101	1,025	164,628	57,783	74,476	12,874	10,846	12,369	732,338	732,338
9,212	7,216	26,878	18,834	38,324	39,352	1	1,292	1,292	779	156,427	63,369	73,599	13,223	3,703	5,642	589,712	589,712
36,253	14,356	146,356	49,117	299,149	224,224	379	7,306	2,471	1,657	135,223	43,487	43,681	27,028	45,343	203,731	1,024,337	1,024,337
25,452	12,302	55,465	6,243	70,354	60,131	1	1,292	1,292	779	156,427	63,369	73,599	13,223	3,703	5,642	589,712	589,712
557	701	37,800	14,477	55,245	65,565	459	574	350	141	42,376	9,322	11,224	5,744	7,483	17,546	430,924	430,924
3,340	5,078	43,077	13,872	87,062	60,405	1	1,292	1,292	779	156,427	63,369	73,599	13,223	3,703	5,642	589,712	589,712
1,874	7,761	19,514	4,514	45,504	38,123	203	1,750	254	276	55,184	11,085	31,591	7,427	19,010	8,236	233,638	233,638
9,454	37,002	767,964	244,557	1,360,490	1,166,927	3,884	2,177	10,170	6,694	912,335	297,269	48,248	14,316	53,376	84,942	4,470,425	4,470,425
5,214	1,277	89,374	50,144	96,418	192,063	748	215	693	480	77,211	31,799	36,814	5,061	3,094	1,740	306,779	306,779
24,014	6,624	214,112	53,877	320,431	329,623	816	371	2,050	1,428	216,545	48,037	98,1015	11,856	9,496	18,026	755,424	755,424
6,198	1,830	54,871	25,176	63,507	109,966	1	1,198	1,198	1,198	55,741	22,544	22,576	3,136	4,771	5,842	320,323	320,323
4,006	514	11,575	2,398	20,266	14,340	1	1,198	1,198	1,198	55,741	22,544	22,576	3,136	4,771	5,842	320,323	320,323
2,280	3,991	31,431	14,443	189,554	53,130	1	1,198	1,198	1,198	55,741	22,544	22,576	3,136	4,771	5,842	320,323	320,323
10,676	4,432	60,404	11,497	120,061	87,598	1	1,198	1,198	1,198	55,741	22,544	22,576	3,136	4,771	5,842	320,323	320,323
18,355	7,909	53,251	21,887	93,333	80,718	1	1,198	1,198	1,198	55,741	22,544	22,576	3,136	4,771	5,842	320,323	320,323
17,164	7,163	43,987	14,806	66,117	67,617	1	1,198	1,198	1,198	55,741	22,544	22,576	3,136	4,771	5,842	320,323	320,323
1,563	3,988	6,331	17,097	11,203	24,815	1	1,198	1,198	1,198	55,741	22,544	22,576	3,136	4,771	5,842	320,323	320,323
2,102	588	4,213	22,391	67,072	94,848	1	1,198	1,198	1,198	55,741	22,544	22,576	3,136	4,771	5,842	320,323	320,323
8,977	3,228	142,897	43,208	276,607	292,423	214	2,174	1,956	1,164	122,750	67,095	122,064	45,476	5,801	1,226	1,395,409	1,395,409
2,774	1,223	59,442	1,908	128,997	188,634	1	1,198	1,198	1,198	55,741	22,544	22,576	3,136	4,771	5,842	320,323	320,323
4,208	1,923	34,701	10,944	69,667	66,112	1	1,198	1,198	1,198	55,741	22,544						

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										Casualty losses				
	Total number of businesses	Business receipts		Cost of goods sold		Salaries and wages		Rent paid		Taxes		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	2,802,924	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	16,084	732,520	5,569	183,990	4,521	89,845	5,002	7,718	7,436	8,084	11,664	14,481	286	409
Crude petroleum and natural gas.....	16,084	5,059,401	509,401	3,147	109,000	2,844	44,797	3,682	3,762	3,762	5,069	7,757	9,235	89	261
Other mining, including quarrying.....	5,618	2,471,128	247,128	2,472	74,990	2,277	45,048	1,320	3,956	2,407	1,787	3,907	2,446	(1)	(1)
Construction.....	620,000	620,000	13,193,818	386,668	7,556,132	131,174	1,076,452	118,170	67,345	138,780	62,561	289,789	159,940	6,116	2,562
General contractors.....	115,076	115,076	3,343,355	31,899	80,469	31,899	345,281	30,469	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	94,319	679,628	87,517	43,719	104,239	28,862	101,267	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.....	137,483	137,483	5,870,264	122,659	3,468,843	46,553	485,300	59,793	73,934	60,458	29,486	101,844	87,429	2,631	903
Food and kindred products, including beverages.....	19,034	19,034	1,171,997	16,579	868,328	8,161	80,951	8,163	8,990	8,503	3,951	14,508	13,211	(1)	(1)
Lumber and wood products, except furniture.....	37,524	37,524	893,975	23,054	367,975	11,934	100,009	15,617	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	66,884	12,692	14,745	10,544	4,900	15,484	11,072	(1)	(1)
Chemical and allied products.....	15,803	15,803	597,727	12,273	356,963	3,696	57,818	5,546	6,277	5,953	4,602	10,095	8,672	(1)	(1)
Machinery, except electrical, and transportation equipment	60,580	60,580	2,515,929	50,813	1,597,561	16,389	180,488	27,805	37,996	21,476	10,611	39,651	39,057	690	139
Other manufacturing industries.....	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
Transportation, communication, and sanitary services.....	159,097	159,097	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
Motor freight transportation and warehousing.....	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)
Other transportation, communication, and sanitary services	156,897	156,897	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
Wholesale and retail trade.....	1,568,915	1,568,915	76,427,840	1,347,421	56,712,991	656,381	4,461,252	1,021,871	1,250,937	538,868	251,392	1,102,420	852,958	35,248	17,172
Wholesale trade.....	276,531	276,531	15,384,621	149,073	11,562,896	66,281	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	2,870,400	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	27,444	4,124	4,997	4,531	5,567	7,920	4,373	(1)	(1)
Other wholesale trade.....	225,828	225,828	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.....	1,282,290	1,282,290	57,827,965	1,150,920	42,688,313	576,224	3,696,281	678,088	1,101,744	443,313	200,583	722,519	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	503,348	105,585	124,278	70,472	27,941	137,994	130,897	4,445	2,412
General merchandise.....	150,476	150,476	2,142,370	118,223	1,142,370	27,467	1,614	42,160	43,492	28,259	9,023	69,635	30,556	2,181	1,047
Apparel and accessories.....	50,301	50,301	2,315,996	46,972	1,543,778	28,228	209,472	37,503	101,362	21,980	9,384	40,343	28,176	1,161	511
Furniture, home furnishings, and equipment.....	53,833	53,833	2,978,986	48,391	1,706,059	23,425	209,280	30,808	54,742	24,142	12,728	37,744	33,448	995	296
Automotive dealers.....	39,986	39,986	4,118,070	20,075	2,000,353	20,075	200,353	20,075	43,885	23,999	29,193	32,430	36,029	1,028	2,482
Gasoline service stations.....	169,204	169,204	10,465,200	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	229,840	84,662	35,419	195,528	172,229	4,527	1,275
Building materials.....	21,361	21,361	1,181,913	18,807	862,757	8,937	73,400	9,304	10,352	9,390	5,779	14,660	15,719	(1)	(1)
Hardware and farm equipment.....	26,954	26,954	1,593,213	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	2,656,551	30,037	1,793,599	24,784	259,727	21,605	51,158	15,072	28,322	28,322	40,908	1,193	990
Liquor stores.....	20,401	20,401	1,499,132	19,849	1,186,897	10,701	55,479	13,845	23,321	7,798	4,161	17,986	14,157	(1)	(1)
Other retail trade.....	239,535	239,535	6,787,867	216,284	4,536,267	80,557	423,876	118,068	183,403	77,273	29,671	160,499	92,012	5,086	1,610
Wholesale and retail trade not allocable.....	40,096	40,096	3,212,524	37,203	2,461,782	17,312	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	6,108	312,647	115,022	88,322	80,581	58,201	178,840	55,657	3,982	5,578
Insurance agents, brokers, and service.....	150,723	150,723	1,781,498	18,904	282,709	34,977	175,805	55,263	40,922	31,685	11,114	93,244	11,516	2,046	4,276
Real estate operators (except developers) and lessors.....	17,285	17,285	393,198	6,220	111,795	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	1,031,768	11,563	111,795	10,485	44,143	28,617	20,385	20,266	14,157	49,728	9,672	655	564
Other finance, insurance, and real estate.....	57,791	57,791	1,817,766	10,953	887,112	14,449	71,699	22,931	18,667	15,590	18,612	30,268	12,000	937	572
Services.....	1,797,608	1,797,608	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	14,829	7,406
Lodging services.....	82,452	82,452	960,806	30,468	199,523	26,492	89,284	16,662	36,413	32,831	40,110	63,657	43,905	1,465	761
Personal services.....	431,890	431,890	3,945,624	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	1,148,564	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	4,602	4,602	1,580	9,454	3,699	(1)	(1)
Beauty and barber shops, including schools.....	238,224	238,224	1,592,095	162,029	231,774	65,134	335,669	154,291	129,772	45,296	6,277	170,280	25,577	2,103	376
Other personal services.....	86,824	86,824	837,215	51,455	263,017	14,555	69,198	35,975	35,174	15,303	7,603	38,219	15,870	819	181
Business services.....	184,382	184,382	1,887,210	68,578	575,270	30,380	196,233	57,309	60,427	27,646	9,979	60,427	36,255	1,701	1,177
Automotive services.....	115,143	115,143	2,221,463	40,663	1,150,193	37,023	223,918	30,300	72,277	53,882	12,882	75,446	36,815	2,343	860
Automobile repair shops.....	102,179	102,179	1,972,444	86,197	1,084,804	51,662	303,289	46,004	44,468	29,796	9,729	67,392	37,392	2,204	801
Other automotive services.....	12,964	12,964	249,019	4,426	65,366	5,341	32,629	6,996	27,869	4,086	3,153	7,054	5,175	(1)	(1)
Repair services, except automotive.....	157,706	157,706	1,992,322	126,336	584,114	23,489	101,014	50,944	50,944	31,787	6,551	79,389	15,730	1,493	382
Recreational services.....	72,191	72,191	925,565	29,018	207,420	20,579	118,726	31,268	51,268	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	327,833	88,783	35,627	77,324	77,324	2,569	1,361
Offices of physicians, surgeons, and oculists.....	135,483	135,483	4,291,689	33,242	1,290,689	87,573	457,307	83,228	178,910	34,750	14,059	104,734	10,552	1,392	562
Offices of dentists and dental surgeons.....	80,370	80,370	1,966,892	32,342	1,400,664	52,492	208,896	94,348	30,563	26,626	10,552	64,269	18,544	698	548
Other medical and health services.....	169,616	169,616	1,553,881	44,803	243,483	29,739	151,676	57,037	11,016	11,016	11,016	64,465	11,777	479	

SOLE PROPRIETORSHIPS: NONAGRICULTURAL INDUSTRIES

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

Bad debt:		Repairs		Depreciation		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)
(43)	(44)	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)	(61)	(62)	(63)
380,101	186,459	2,045,184	971,428	3,025,918	18,331	59,051	21,244	12,867	2,435,058	1,137,065	308,968	204,234	511,713	12,713	1,090
835	2,359	7,000	20,345	33,076	8,560	45,818	(1)	(1)	4,975	3,773	648	1,755	1,930	592	1,930
739	4,521	9,830	11,564	34,084	7,272	40,660	(1)	(1)	3,575	3,426	538	1,356	150,928	1,356	150,928
423	1,220	2,485	10,509	18,988	1,289	5,158	(1)	(1)	1,640	448	(1)	(1)	47,237	(1)	47,237
24,716	15,711	224,700	121,032	374,491	956	1,054	1,603	593	293,737	155,513	125,448	19,548	1,457,242	19,548	1,457,242
19,008	8,805	165,428	70,983	206,124	(1)	(1)	954	400	68,959	36,049	6,048	16,000	141,447	16,000	141,447
(1)	(1)	7,282	8,510	11,087	(1)	(1)	(1)	(1)	213,833	97,147	15,374	12,211	1,934	15,374	1,934
15,156	4,370	30,134	7,709	178,233	613	2,654	973	1,153	55,609	49,633	15,880	14,402	31,008	15,880	31,008
2,403	7,710	11,034	10,747	25,303	(1)	(1)	(1)	(1)	13,483	5,702	1,079	1,371	1,210	1,079	1,210
703	404	22,147	29,234	27,438	(1)	(1)	(1)	(1)	14,003	7,647	1,102	1,025	1,503	1,102	1,503
5,204	1,958	51,239	19,309	28,753	(1)	(1)	(1)	(1)	13,134	6,644	2,102	2,700	6,365	2,102	6,365
1,273	1,413	7,349	7,122	12,006	(1)	(1)	(1)	(1)	7,401	5,882	2,032	1,520	3,559	2,032	3,559
5,483	4,780	27,984	15,587	44,771	(1)	(1)	(1)	(1)	34,727	21,117	6,591	4,416	13,371	6,591	13,371
7,066	3,416	144,510	173,252	173,252	1,156	1,156	988	328	144,298	97,360	39,433	11,704	96,076	39,433	96,076
4,451	2,604	102,198	121,171	124,123	(1)	(1)	(1)	(1)	103,840	79,575	29,524	4,065	6,723	29,524	6,723
2,215	912	42,318	24,267	48,636	(1)	(1)	(1)	(1)	46,352	17,785	2,231	1,958	5,071	2,231	5,071
213,566	106,566	804,410	329,499	1,010,470	2,909	3,354	7,943	9,953	462,564	109,549	75,560	165,479	4,531	75,560	165,479
24,900	21,910	103,400	38,484	191,997	595	2,210	923	3,027	134,357	69,426	18,318	25,886	73,413	69,426	73,413
3,279	2,430	17,481	11,518	22,722	26,212	(1)	(1)	(1)	10,143	2,542	2,542	5,679	133,733	2,542	5,679
968	658	4,468	9,173	12,326	(1)	(1)	740	5,670	3,806	6,277	3,728	7,640	7,640	3,728	7,640
20,452	18,772	79,972	41,998	144,828	595	2,210	(1)	(1)	59,153	34,747	21,091	66,004	846,552	21,091	66,004
180,745	78,914	679,238	254,861	769,440	1,980	805	6,035	3,776	770,689	330,276	37,828	45,442	78,877	37,828	78,877
28,002	10,338	137,379	64,937	138,983	(1)	(1)	1,201	775	135,939	47,933	64,841	3,162	4,800	64,841	4,800
13,354	2,884	51,700	17,713	26,087	(1)	(1)	(1)	(1)	16,277	3,527	17,838	7,334	16,748	17,838	16,748
7,977	5,225	25,787	11,117	37,966	(1)	(1)	(1)	(1)	19,712	5,028	1,304	860	151,666	1,304	151,666
13,164	11,697	29,828	24,953	38,336	(1)	(1)	(1)	(1)	36,394	5,095	5,912	11,084	211,195	5,912	211,195
49,293	15,446	86,951	134,433	177,876	(1)	(1)	378	153	30,902	21,025	17,802	7,228	13,045	17,802	13,045
13,962	3,425	189,729	70,007	175,420	(1)	(1)	1,234	1,168	119,020	50,630	34,357	3,728	50,328	34,357	50,328
4,560	4,560	6,442	15,105	18,327	(1)	(1)	(1)	(1)	14,751	8,328	3,464	7,211	681,510	3,464	681,510
6,079	3,567	14,021	4,170	20,413	(1)	(1)	(1)	(1)	13,525	10,084	2,603	4,387	82,467	2,603	82,467
9,334	7,732	23,373	9,334	36,677	(1)	(1)	(1)	(1)	12,821	8,128	1,671	1,671	44,063	1,671	44,063
3,086	737	14,500	5,134	26,003	(1)	(1)	(1)	(1)	16,381	13,718	2,663	2,663	137,058	2,663	137,058
24,677	9,864	108,761	43,053	155,921	782	135	1,022	578	15,220	6,562	7,434	(1)	50,207	7,434	50,207
8,121	5,733	21,267	16,592	30,585	(1)	(1)	(1)	(1)	28,046	19,482	11,951	4,432	171,272	11,951	171,272
32,140	18,356	116,193	34,023	238,586	(1)	(1)	2,168	1,435	1,000	35,308	77,580	71,893	183,002	71,893	183,002
24,011	11,791	40,445	8,474	95,140	(1)	(1)	825	835	59,560	13,048	28,486	1,355	54,300	28,486	54,300
387	210	24,762	36,261	34,569	386	482	(1)	(1)	28,685	7,446	2,387	1,653	93,545	2,387	93,545
2,028	1,910	35,815	10,068	70,576	(1)	(1)	715	226	4,433	8,053	25,808	5,856	78,026	5,856	78,026
5,106	4,445	15,161	4,475	28,374	185	1,466	(1)	(1)	25,976	7,535	15,440	7,772	40,667	7,772	40,667
22,955	26,638	649,100	190,409	942,744	3,192	1,704	8,180	4,644	788,910	221,039	371,755	123,475	75,007	371,755	75,007
3,812	716	53,435	34,407	111,112	(1)	(1)	(1)	(1)	50,973	19,776	16,767	1,743	1,154	16,767	1,154
21,595	6,094	189,557	46,336	187,791	816	372	1,711	871	18,745	43,471	87,100	10,385	208,888	87,100	208,888
5,512	1,671	43,375	20,419	50,227	(1)	(1)	1,029	681	44,403	20,035	18,285	1,913	5,287	18,285	5,287
1,965	400	8,734	2,447	24,225	(1)	(1)	(1)	(1)	6,017	2,225	4,561	1,200	8,851	4,561	8,851
8,579	614	189,469	13,427	173,822	(1)	(1)	(1)	(1)	105,660	9,940	51,050	3,508	2,774	51,050	2,774
5,159	3,314	28,039	42,266	47,431	(1)	(1)	(1)	(1)	30,665	11,271	13,204	3,057	940	13,204	940
8,778	3,208	48,607	13,983	68,732	(1)	(1)	976	976	57,588	28,070	8,760	3,491	342,368	8,760	342,368
16,146	7,124	45,921	18,197	79,691	(1)	(1)	(1)	(1)	63,601	29,927	6,161	4,316	5,669	6,161	5,669
15,297	6,593	31,542	12,513	71,197	(1)	(1)	(1)	(1)	55,894	24,903	3,940	3,001	190,449	3,940	190,449
649	534	8,464	19,290	19,290	(1)	(1)	(1)	(1)	8,007	4,493	1,095	2,688	38,026	1,095	38,026
14,130	3,071	50,240	99,465	44,204	(1)	(1)	1,255	357	65,427	13,891	25,054	2,740	3,923	25,054	3,923
1,074	297	29,409	44,500	46,958	(1)	(1)	347	520	27,305	10,100	4,290	4,334	11,263	4,290	11,263
8,501	3,397	137,794	41,907	263,312	214	204	1,711	910	218,778	95,483	117,182	44,272	1,265	117,182	44,272
2,538	1,154	56,273	12,151	132,179	(1)	(1)	584	254	103,008	40,459	54,247	2,074	4,656	54,247	4,656
2,095	922	31,504	67,727	63,135	(1)	(1)	1,590	1,590	32,953	12,347	2,953	7,074	10,641	2,953	10,641
3,932	1,820	21,023	9,501	75,960	(1)	(1)	509	197	55,586	12,577	3,882	7,074	2,313	3,882	7,074
1,474	77	21,147	3,579	41,049	(1)	(1)	(1)	(1)	17,312	1,893	5,677	568	451	5,677	451
1,379	838	8,534	2,707	23,911	(1)	(1)	(1)	(1)	14,912	1,984	11,344	1,147	2,941	11,344	2,941
1,050	190	9,219	3,963	25,882	(1)	(1)	(1)	(1)	29,746	4,810	3,311	669	102,401	3,311	102,401
4,147	4,147	1,235	10,132	10,132	(1)	(1)	(1)	(1)	11,897	2,000	8,606	3,004	2,683	8,606	2,683
4,147	4,143	18,325	11,455	37,383	484	844	(1)	(1)	19,779	9,960	1,005	1,005	3,015	1,005	3,015

* 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	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	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	
All selected nonagricultural industries.....	5,232,916	3,301,767	83,332,477	1,610,888	9,473,988	2,262,336	8,113,326	807,768	5,255,804	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	4,903	47,666	5,377	29,377	4,901	64,558	1,730	16,603	
Crude petroleum and natural gas.....	26,256	5,140	1,477,578	1,066	5,408	79,899	17,702	2,747	13,233	2,747	13,233	2,758	37,397	9,997	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	2,443	27,161	733	10,542	
Construction.....	678,456	426,985	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	93,339	3,830,599	34,099	243,402	34,224	997,913	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	73,013	239,881	134,995	1,824,311	133,857	1,166,288	199,278	1,114,075	124,474	334,000	73,272	236,820	
Contractors not allocable.....	21,323	12,022	179,787	1,666	6,592	4,923	75,788	4,323	1,466,288	6,718	40,421	3,742	14,265	6,664		
Manufacturing.....	194,325	130,237	3,985,546	66,449	387,424	91,051	2,318,693	63,019	918,896	79,096	432,335	68,900	286,633	67,577	358,127	
Food and kindred products, including beverages.....	22,050	18,778	955,008	7,753	37,921	15,745	81,794	4,779	43,896	6,997	37,974	7,219	24,524	7,230	17,101	
Lumber and wood products, except furniture.....	45,969	28,401	493,099	5,913	38,457	16,125	241,156	14,410	117,001	12,240	72,760	11,932	72,303	5,642	48,378	
Printing, publishing, and allied industries.....	29,162	23,350	347,631	11,235	25,738	14,298	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	7,321	33,596	
Motor freight transportation and warehousing.....	203,760	55,087	695,087	4,528	23,745	20,170	400,592	24,062	103,209	20,366	140,224	21,208	140,224	3,985	23,496	
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	92,231	1,000,024	150,444	11,501,757	32,119	212,129	49,846	332,833	75,749	776,467	96,024	912,527	
Groceries and related products.....	19,859	11,215	317,488	1,816	8,183	2,043	2,839,507	5,098	37,374	8,176	79,233	11,997	86,795	13,747	82,154	
Farm products - raw materials.....	19,587	12,245	2,928,500	1,536	203,346	10,143	2,861,604	2,696	19,604	3,100	91,232	4,277	299,614	4,765	166,914	
Other wholesale trade.....	268,704	137,732	9,907,965	73,835	700,461	113,228	6,261,956	24,325	159,151	36,700	162,362	59,475	392,058	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	2,537,543	205,406	894,717	248,268	12,217,272	29,726	80,234	67,653	74,357	98,876	189,259	203,663	898,742	
General merchandise.....	191,461	129,776	2,521,194	82,344	493,553	133,419	2,380,466	16,285	45,122	49,846	41,665	57,844	57,799	86,482	477,139	
Apparel and accessories.....	60,148	56,479	1,706,353	48,073	651,955	82,801	1,540,023	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	490,399	38,746	1,796,640	14,827	37,342	32,376	32,376	32,887	66,222	50,401	509,548	
Automotive dealers.....	62,638	37,280	5,295,620	41,278	811,535	52,237	4,459,763	14,923	105,294	14,196	128,392	28,285	526,947	42,104	736,011	
Gasoline service stations.....	209,284	203,323	3,249,103	160,268	484,235	193,075	8,693,144	42,643	163,319	56,687	132,375	88,456	237,406	164,100	463,376	
Racing and drinking places.....	291,531	279,257	1,505,147	178,566	229,835	263,032	4,069,059	42,502	191,270	89,874	117,443	92,824	105,592	183,192	203,212	
Building materials.....	38,553	25,301	1,020,831	17,961	208,511	22,113	869,404	7,907	8,382	8,065	43,101	12,222	44,218	18,025	206,025	
Hardware and farm equipment.....	31,970	21,301	1,368,940	30,232	561,508	32,839	1,337,084	6,923	28,239	7,882	18,116	16,554	26,762	30,774	572,769	
Drug and proprietary stores.....	31,172	24,822	1,670,404	31,206	489,221	31,978	1,784,950	3,654	24,441	7,407	14,731	30,458	486,611	30,458	486,611	
Liquor stores.....	23,145	22,966	1,275,469	20,791	127,846	22,627	1,275,867	3,419	11,120	5,648	6,776	10,228	9,229	21,566	183,409	
Other retail trade.....	305,529	273,452	5,116,532	175,452	972,761	248,365	4,609,109	49,831	164,009	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	817,326	329,204	488,464	276,964	457,873	
Lodging services.....	120,289	43,620	288,087	11,570	15,171	23,120	211,283	12,714	37,461	24,856	20,865	16,637	17,012	11,147	13,705	
Personal services.....	482,401	299,256	905,117	80,445	80,795	102,209	312,930	61,661	265,534	214,428	208,566	92,059	115,293	86,708	80,001	
Laundries, laundry services, and cleaning	83,765	43,908	258,301	8,978	7,522	15,200	50,776	16,382	98,367	33,246	59,220	21,050	50,593	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	22,432	8,008	14,317	8,857	14,486	
Rauty and barber shops, including schools.....	276,587	174,377	267,236	39,566	13,917	47,427	17,845	29,281	116,609	135,132	86,766	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	16,628	34,301	39,098	18,942	37,569	24,857	45,623		
Business services.....	218,303	81,642	679,959	49,404	49,404	29,428	347,833	34,404	125,681	51,203	100,076	29,936	106,039	13,379	49,074	
Automotive services.....	132,137	103,261	2,268,612	173,063	130,663	75,122	905,643	29,390	177,304	48,349	130,069	37,772	52,644	48,454	126,511	
Automobile repair shops.....	115,988	97,835	1,190,428	45,937	122,542	72,982	862,179	27,235	163,002	45,583	126,017	24,011	159,500	47,146	121,866	
Other automotive services.....	16,149	5,426	78,184	1,087	7,521	2,140	43,664	2,155	3,592	3,592	3,592	3,592	3,592	3,592		
Repair services, except automotive.....	187,407	130,831	614,337	75,884	123,385	97,659	434,562	28,234	67,750	76,154	95,077	53,901	131,931	1,945		
Recreational services.....	106,468	40,332	250,551	15,728	20,700	26,026	167,549	12,015	32,046	18,362	19,799	19,392	32,190	14,208	21,729	
Medical and other health services.....	399,055	114,943	522,595	12,277	20,227	28,568	157,688	25,246	104,494	34,109	190,352	43,402	74,177	13,105	24,242	
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	30,597	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	64,991	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	6,880	54,198	28,166	16,164	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	4,589	4,589	34,093	3,682	8,548	3,187	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	19,147	32,240	2,990		
Accounting, auditing, and bookkeeping services.....	96,180	11,124	18,182	(1)	(1)	1,222	6,363	8,412	9,108	8,432	1,464	2,784	1,210	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	5,148	4,107		
Nature of business not allocable.....	79,421	34,808	758,900	18,569	99,975	25,082	644,243	8,887	46,282	12,691	27,731	13,470	37,944	1		

SOLE PROPRIETORSHIPS: NONAGRICULTURAL BUSINESSES

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

Table with 16 main columns: Total number of businesses, Cost of goods sold, Inventory, beginning of year, Merchandise purchased, Cost of labor, Material and supplies, Other costs, and Inventory, end of year. It lists various industries like Mining, Construction, Manufacturing, and Retail trade, with detailed financial data for each.

*Particulate 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

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	All industries										
	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)	Agriculture, forestry, and fisheries				Net profit (or loss) (Thousand dollars)
							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	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	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	1,659	123,231	788	
1 percent under 2 percent.....	117,185	9,249,501	140,283	31,849	678,959	10,337	30,994	4,692	(1)	(1)	
2 percent under 3 percent.....	136,349	9,988,509	248,960	33,077	637,945	15,791	31,778	1,299	110,923	2,532	
3 percent under 4 percent.....	149,127	9,991,856	390,689	34,251	605,453	20,874	33,187	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	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	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	5,385	116,520	14,641	
15 percent under 20 percent.....	590,973	11,076,415	1,914,951	241,329	2,633,515	459,771	236,436	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	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	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	43,414	175,909	120,123	
No percent computed.....	-	-	-	-	-	-	-	-	-	-	
Businesses without net profit.....	1,947,622	19,219,915	3,059,877	1,026,583	4,807,119	2,513,652	1,002,366	24,217	116,479	238,014	
Businesses with and without net profit, total.....	35,549	1,209,179	312,580	26,256	860,385	230,796	9,293	678,456	14,487,676	1,997,795	
Greater than zero, under 1 percent.....	470	49,174	306	334	43,557	246	887	5,618	13,193,818	2,112,771	
1 percent under 2 percent.....	692	113,745	2,777	845	110,818	3,202	1,800	1,897	324,752	1,659	
2 percent under 3 percent.....	526	31,196	1,011	845	110,818	3,202	1,800	1,897	524,857	8,056	
3 percent under 4 percent.....	(1)	(1)	(1)	845	110,818	3,202	1,800	1,897	626,679	15,904	
4 percent under 5 percent.....	2,475	152,365	10,727	1,540	70,774	5,073	935	10,172	976,599	33,934	
5 percent under 10 percent.....	2,320	138,933	17,198	1,495	98,768	12,192	1,800	10,172	898,283	40,561	
10 percent under 15 percent.....	2,006	70,242	11,945	1,285	47,546	8,159	1,800	30,611	3,260,325	240,976	
15 percent under 20 percent.....	1,550	35,388	7,858	1,296	28,628	6,422	1,800	51,781	270,000	270,000	
20 percent under 25 percent.....	5,615	84,765	29,248	4,539	61,051	21,654	1,996	1,334,053	1,334,053	230,839	
25 percent under 50 percent.....	5,670	47,959	33,007	4,730	44,259	30,216	1,996	754,937	1,555,038	529,260	
No percent computed.....	-	-	-	-	-	-	-	248,198	766,486	573,080	
Businesses without net profit.....	13,847	456,650	2,27,868	10,172	355,184	2118,060	3,675	58,456	1,293,858	211,975	
Businesses with and without net profit, total.....	133,819	5,886,078	508,396	523,314	8,196,805	1,431,943	21,323	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	157,483	5,870,264	728,587	
Greater than zero, under 1 percent.....	2,906	172,036	740	2,995	153,716	919	-	1,844	199,406	1,032	
1 percent under 2 percent.....	2,987	393,170	4,840	2,490	195,902	3,168	-	3,016	498,557	7,645	
2 percent under 3 percent.....	2,769	400,489	10,274	3,787	177,848	4,437	1,222	3,311	346,502	8,747	
3 percent under 4 percent.....	4,299	533,859	19,349	3,459	403,548	13,795	1,222	3,690	371,171	13,174	
4 percent under 5 percent.....	4,236	432,899	20,472	3,500	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	30,788	1,355,897	101,320	
10 percent under 15 percent.....	16,246	838,833	105,879	33,530	1,232,951	196,286	2,069	10,009	1,045,981	129,875	
15 percent under 20 percent.....	9,364	337,037	56,047	34,642	95,601	41,415	1,366	17,088	307,891	52,703	
20 percent under 25 percent.....	8,472	195,151	43,247	29,284	54,980	121,334	1,188	11,589	306,702	68,947	
25 percent under 50 percent.....	21,928	301,551	94,657	12,1475	416,974	416,974	3,675	40,454	574,929	190,424	
50 percent or more.....	24,161	124,517	92,090	216,010	617,330	463,330	8,027	31,598	139,543	92,921	
No percent computed.....	-	-	-	-	-	-	-	-	-	-	
Businesses without net profit.....	18,743	640,465	237,584	37,898	636,211	254,652	1,815	36,842	729,544	267,900	

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	Food and kindred products, including beverages				Lumber and wood products, except furniture				Printing, publishing, and allied industries				Machinery, except electrical and transportation equipment			
	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)	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)
Businesses with and without net profit, total.....	22,050	1,301,800	81,554	45,969	1,108,588	87,457	29,162	735,697	113,458	20,320	652,729	92,143	652,729	20,320	652,729	92,143
Businesses with net profit, total.....	10,034	1,171,947	87,417	37,524	893,793	108,364	24,542	690,818	118,258	15,803	597,727	69,836	597,727	15,803	597,727	69,836
Greater than zero, under 1 percent.....	(1)	(1)	(1)	1,234	114,438	1,421	1,662	63,924	1,656	958	110,744	4,432	110,744	958	110,744	4,432
1 percent under 2 percent.....	1,158	230,905	3,559	1,701	136,454	3,639	1,662	63,924	1,656	958	110,744	4,432	110,744	958	110,744	4,432
2 percent under 3 percent.....	1,068	129,297	4,475	895	81,079	3,674	1,662	63,924	1,656	958	110,744	4,432	110,744	958	110,744	4,432
3 percent under 4 percent.....	(1)	(1)	(1)	5,588	190,194	1,803	2,629	142,337	10,813	1,146	140,494	9,502	140,494	1,146	140,494	9,502
4 percent under 5 percent.....	3,777	232,007	10,288	4,425	151,533	12,471	3,628	150,977	19,815	1,370	93,997	11,177	93,997	1,370	93,997	11,177
5 percent under 10 percent.....	2,134	1,65,645	20,288	3,104	1,153,263	11,074	3,628	150,977	20,800	1,638	24,481	11,115	24,481	1,638	24,481	11,115
10 percent under 20 percent.....	1,135	69,996	11,131	1,704	1,073,263	11,074	2,188	124,688	12,811	1,322	56,983	11,304	56,983	1,322	56,983	11,304
20 percent under 25 percent.....	2,888	37,370	6,184	4,287	80,484	11,216	7,703	36,688	12,811	1,322	56,983	11,304	56,983	1,322	56,983	11,304
25 percent under 50 percent.....	1,733	8,670	5,932	8,526	24,814	17,223	2,764	15,444	10,588	4,293	27,364	17,435	27,364	4,293	27,364	17,435
50 percent or more.....	3,016	129,493	25,863	3,445	214,765	220,907	4,620	44,979	24,800	4,517	55,062	27,493	55,062	4,517	55,062	27,493
Businesses without net profit.....	12,016	129,853	25,863	8,445	214,765	220,907	4,620	44,979	24,800	4,517	55,062	27,493	55,062	4,517	55,062	27,493
Businesses with and without net profit, total.....	76,824	2,800,984	286,064	286,672	4,100,142	570,078	203,760	3,249,381	398,298	82,412	850,761	171,780	850,761	82,412	850,761	171,780
Businesses with net profit, total.....	60,580	2,515,929	314,712	230,182	3,431,151	609,687	159,057	2,651,790	479,390	71,125	779,363	187,327	779,363	71,125	779,363	187,327
Greater than zero, under 1 percent.....	(1)	(1)	(1)	2,559	106,949	522	3,081	94,021	92	1,067	49,704	648	49,704	1,067	49,704	648
1 percent under 2 percent.....	963	194,876	2,829	4,035	197,942	3,170	3,644	161,166	2,552	3,000	47,015	1,225	47,015	3,000	47,015	1,225
2 percent under 3 percent.....	959	93,690	4,452	4,317	170,723	4,231	3,331	123,708	4,360	1,086	47,015	1,225	47,015	1,086	47,015	1,225
3 percent under 4 percent.....	1,137	190,014	7,006	3,975	158,993	5,469	3,340	124,821	4,360	1,086	47,015	1,225	47,015	1,086	47,015	1,225
4 percent under 5 percent.....	2,170	245,932	10,896	3,810	159,318	7,057	3,344	150,573	6,653	1,054	42,317	1,413	42,317	1,054	42,317	1,413
5 percent under 10 percent.....	8,321	650,290	41,347	18,496	414,596	45,308	15,330	466,615	34,102	3,247	147,398	11,304	147,398	3,247	147,398	11,304
10 percent under 15 percent.....	6,764	885,399	61,325	14,063	420,369	52,933	15,974	364,144	42,978	3,725	76,323	11,304	76,323	3,725	76,323	11,304
15 percent under 20 percent.....	5,862	209,839	38,482	20,549	382,070	29,566	13,475	317,032	54,977	5,074	71,058	8,950	71,058	5,074	71,058	8,950
20 percent under 25 percent.....	4,180	118,523	27,172	17,582	252,508	26,107	13,153	211,712	47,157	4,236	10,796	8,950	10,796	4,236	10,796	8,950
25 percent under 50 percent.....	15,318	226,998	75,407	76,981	667,330	236,195	50,448	480,076	170,723	26,033	187,274	66,262	187,274	26,033	187,274	66,262
50 percent or more.....	14,282	63,017	41,643	58,214	294,376	188,459	31,825	177,930	112,769	25,389	116,446	75,999	116,446	25,389	116,446	75,999
Businesses without net profit.....	16,244	285,055	28,643	56,490	668,901	264,604	44,703	597,591	281,062	11,287	71,400	21,547	71,400	11,287	71,400	21,547
Businesses with and without net profit, total.....	1,942,864	85,639,326	5,579,784	328,130	16,973,390	1,409,257	39,814	3,430,963	163,431	19,557	3,182,525	57,706	3,182,525	19,557	3,182,525	57,706
Businesses with net profit, total.....	1,598,917	76,477,840	4,194,923	279,531	15,384,621	1,503,539	35,436	3,309,400	174,428	15,447	2,476,863	71,091	2,476,863	15,447	2,476,863	71,091
Greater than zero, under 1 percent.....	45,862	6,054,450	29,343	5,846	2,518,758	9,768	1,697	495,343	3,309	1,245	1,511,997	4,537	1,511,997	1,245	1,511,997	4,537
1 percent under 2 percent.....	57,722	6,916,567	100,375	7,122	1,788,566	26,591	2,891	709,799	11,194	1,411	1,511,997	4,537	1,511,997	1,411	1,511,997	4,537
2 percent under 3 percent.....	73,453	7,445,072	1,00,178	8,582	1,730,154	42,034	3,003	516,368	13,081	982	332,334	5,024	332,334	982	332,334	5,024
3 percent under 4 percent.....	81,728	7,446,021	241,878	8,181	1,274,026	44,734	1,777	304,887	10,333	935	131,122	5,012	131,122	935	131,122	5,012
4 percent under 5 percent.....	85,965	6,717,862	302,794	7,920	1,043,763	47,595	1,462	293,574	13,241	(1)	(1)	(1)	(1)	(1)	(1)	(1)
5 percent under 10 percent.....	304,764	23,207,372	1,470,478	37,617	3,649,952	273,924	8,500	663,688	46,752	1,855	165,948	11,318	165,948	1,855	165,948	11,318
10 percent under 15 percent.....	239,768	4,259,372	1,128,411	26,955	1,116,700	134,697	3,384	164,250	20,139	1,288	34,128	4,450	34,128	1,288	34,128	4,450
15 percent under 20 percent.....	131,608	4,131,373	708,437	19,952	911,000	87,841	2,383	301,377	2,446	1,224	34,340	6,287	34,340	1,224	34,340	6,287
20 percent under 25 percent.....	84,714	1,449,430	430,564	13,823	293,623	63,576	1,204	21,902	4,831	1,062	1,062	7,285	1,062	1,062	7,285	7,285
25 percent under 50 percent.....	181,795	2,132,210	173,172	54,223	672,463	250,598	3,666	44,268	15,853	1,131	1,062	20,682	1,062	1,131	20,682	20,682
50 percent or more.....	160,931	1,094,151	614,790	87,021	765,604	520,635	4,819	40,584	27,220	4,413	38,798	20,682	38,798	4,413	38,798	20,682
Businesses without net profit.....	373,987	4,211,484	2,615,129	51,599	1,588,764	264,282	4,633	321,563	310,997	4,640	685,662	213,385	685,662	4,640	685,662	213,385

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	Wholesale trade—Continued							Retail trade						
	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)	Total	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)	
Businesses with and without net profit, total.....	268,704	10,179,902	1,188,150	1,563,939	65,157,786	3,974,775	64,0,812	253,707	14,962,261	64,0,812	191,461	3,387,324	263,627	
Businesses with net profit, total.....	225,828	9,598,358	1,128,020	1,252,290	57,827,965	4,479,633	697,934	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	7,000	9,263	1,117,043	7,000	3,261	120,591	620	
1 percent under 2 percent.....	3,906	847,609	12,109	48,591	4,720,780	71,878	20,330	11,340	1,344,011	20,330	4,541	184,404	2,770	
2 percent under 3 percent.....	5,137	981,462	23,545	62,824	5,573,889	131,343	49,822	17,889	1,965,969	49,822	4,322	163,593	3,043	
3 percent under 4 percent.....	5,769	826,217	29,399	70,448	5,772,348	203,254	68,247	19,347	1,965,969	68,247	4,959	241,836	8,427	
4 percent under 5 percent.....	4,879	684,813	31,133	75,783	5,411,719	243,751	81,734	21,734	1,744,173	81,734	4,672	199,011	6,937	
5 percent under 10 percent.....	27,172	2,820,366	215,851	350,443	18,814,238	1,343,481	83,281	83,281	4,385,364	303,554	27,062	947,690	67,590	
10 percent under 15 percent.....	21,363	908,322	109,655	206,334	7,883,680	955,024	30,131	30,131	913,661	108,205	20,885	521,564	62,876	
15 percent under 20 percent.....	16,459	440,509	75,610	127,713	3,455,332	592,151	9,580	9,580	173,685	29,388	13,254	209,592	37,669	
20 percent under 25 percent.....	12,112	257,827	57,603	77,900	1,572,529	347,680	4,997	4,997	64,210	13,944	11,133	124,522	27,798	
25 percent under 50 percent.....	48,558	658,533	227,420	122,378	1,276,528	402,626	5,260	5,260	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	2,557	6,600	5,176	26,494	58,940	41,789	
No percent computed.....	42,876	581,544	269,900	311,649	7,329,821	250,858	38,028	38,028	1,212,207	257,122	40,985	462,237	242,113	
Businesses without net profit.....	50,301	2,315,936	240,017	53,833	2,979,339	226,449	62,638	43,966	5,008,037	229,813	169,204	10,465,206	601,970	
Businesses with and without net profit, total.....	60,148	2,533,518	216,685	70,294	2,979,339	226,449	62,638	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	1,298	152,010	780	3,084	3,084	580,180	3,279	7,336	453,041	2,310	
1 percent under 2 percent.....	1,360	102,773	2,547	1,298	106,964	2,801	4,172	4,172	1,200,943	18,474	14,608	716,987	10,965	
2 percent under 3 percent.....	1,360	85,530	3,060	1,872	206,761	3,684	3,559	3,559	891,782	22,404	14,608	1,200,943	10,965	
3 percent under 4 percent.....	2,072	91,285	4,218	3,070	222,850	10,018	3,104	3,104	444,668	19,536	17,871	1,486,541	21,166	
4 percent under 5 percent.....	13,036	877,113	64,229	11,559	833,401	61,508	11,254	11,254	973,475	66,355	66,743	1,406,376	63,969	
5 percent under 10 percent.....	9,262	511,642	64,410	9,758	527,210	64,446	4,855	4,855	247,087	29,736	18,346	731,876	289,206	
10 percent under 15 percent.....	3,755	277,335	46,886	6,047	207,403	35,439	2,997	2,997	100,812	17,300	5,773	164,159	89,345	
15 percent under 20 percent.....	3,533	84,696	18,719	3,399	79,124	9,783	1,904	1,904	57,835	15,710	3,294	53,676	28,289	
20 percent under 25 percent.....	6,959	81,301	25,658	9,324	115,170	37,211	3,148	3,148	42,064	13,240	4,323	45,848	11,581	
25 percent under 50 percent.....	3,023	12,450	8,057	5,055	25,418	17,164	3,205	3,205	13,973	10,991	2,748	12,956	9,727	
No percent computed.....	9,847	217,522	223,332	16,461	358,353	229,257	18,672	18,672	1,327,547	251,589	40,080	1,218,463	238,931	
Businesses without net profit.....	291,631	7,969,066	653,689	28,553	1,447,841	87,161	35,970	1,863,051	109,873	2,753,032	33,172	2,753,032	281,296	
Businesses with and without net profit, total.....	230,234	7,071,943	746,149	21,360	1,181,913	104,973	26,924	1,595,213	130,466	2,654,551	30,347	2,654,551	291,739	
Greater than zero, under 1 percent.....	6,483	268,454	1,292	1,740	256,999	4,461	989	989	86,638	1,459	486	65,335	1,037	
1 percent under 2 percent.....	8,284	318,129	4,923	1,740	401,656	10,439	1,221	1,221	115,460	2,983	1,701	198,155	6,215	
2 percent under 3 percent.....	8,268	401,656	13,434	1,470	207,787	8,474	1,903	1,903	153,197	5,297	1,701	198,155	6,215	
3 percent under 4 percent.....	9,404	378,785	13,434	1,470	207,787	8,474	1,903	1,903	153,197	5,297	1,701	198,155	6,215	
4 percent under 5 percent.....	9,985	362,860	16,339	1,470	207,787	8,474	1,903	1,903	153,197	5,297	1,701	198,155	6,215	
5 percent under 10 percent.....	59,937	2,104,060	157,424	4,614	355,259	26,925	6,843	6,843	51,669	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	37,808	37,808	314,292	25,638	8,208	713,828	88,788	
15 percent under 20 percent.....	33,867	875,709	67,624	2,081	330,583	11,485	3,328	3,328	17,116	11,485	4,089	408,889	70,665	
20 percent under 25 percent.....	21,076	481,802	106,543	1,440	34,218	7,697	1,700	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	1,624	1,624	22,072	6,642	1,377	67,961	19,121	
50 percent or more.....	4,096	13,392	11,161	2,075	8,867	6,314	1,290	1,290	6,791	4,769	(1)	(1)	(1)	
No percent computed.....	61,397	897,123	292,460	7,193	265,928	217,812	9,016	267,838	220,393	98,481	2,825	98,481	210,443	
Businesses without net profit.....	291,631	7,969,066	653,689	28,553	1,447,841	87,161	35,970	1,863,051	109,873	2,753,032	33,172	2,753,032	281,296	
Businesses with and without net profit, total.....	230,234	7,071,943	746,149	21,360	1,181,913	104,973	26,924	1,595,213	130,466	2,654,551	30,347	2,654,551	291,739	
Greater than zero, under 1 percent.....	6,483	268,454	1,292	1,740	256,999	4,461	989	989	86,638	1,459	486	65,335	1,037	
1 percent under 2 percent.....	8,284	318,129	4,923	1,740	401,656	10,439	1,221	1,221	115,460	2,983	1,701	198,155	6,215	
2 percent under 3 percent.....	8,268	401,656	13,434	1,470	207,787	8,474	1,903	1,903	153,197	5,297	1,701	198,155	6,215	
3 percent under 4 percent.....	9,404	378,785	13,434	1,470	207,787	8,474	1,903	1,903	153,197	5,297	1,701	198,155	6,215	
4 percent under 5 percent.....	9,985	362,860	16,339	1,470	207,787	8,474	1,903	1,903	153,197	5,297	1,701	198,155	6,215	
5 percent under 10 percent.....	59,937	2,104,060	157,424	4,614	355,259	26,925	6,843	6,843	51,669	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	37,808	37,808	314,292	25,638	8,208	713,828	88,788	
15 percent under 20 percent.....	33,867	875,709	67,624	2,081	330,583	11,485	3,328	3,328	17,116	11,485	4,089	408,889	70,665	
20 percent under 25 percent.....	21,076	481,802	106,543	1,440	34,218	7,697	1,700	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	1,624	1,624	22,072	6,642	1,377	67,961	19,121	
50 percent or more.....	4,096	13,392	11,161	2,075	8,867	6,314	1,290	1,290	6,791	4,769	(1)	(1)	(1)	
No percent computed.....	61,397	897,123	292,460	7,193	265,928	217,812	9,016	267,838	220,393	98,481	2,825	98,481	210,443	

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	Wholesale and retail trade—Continued										Finance, insurance, and real estate									
	Retail trade—Continued					Other retail trade					Wholesale and retail trade not allowable					Total				
	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)	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)		
Businesses with and without net profit, total.....	3,552	1,634,969	118,404	303,520	7,650,132	654,426	50,735	3,508,148	195,752	461,640	5,275,142	1,548,132								
Businesses with net profit, total.....	0,401	1,499,532	120,710	239,535	6,787,567	748,407	40,096	3,315,254	211,751	379,812	4,854,228	1,478,067								
Greater than zero, under 1 percent.....	1,200	91,352	1,184	5,008	227,095	1,452	1,461	414,270	1,597	1,994	139,279	4,100								
1 percent under 2 percent.....	1,234	112,030	4,192	7,959	393,244	5,940	2,009	409,241	5,904	3,114	107,579	4,143								
2 percent under 3 percent.....	1,361	141,040	4,479	8,089	457,321	10,393	3,165	341,025	8,805	3,164	134,305	3,401								
3 percent under 4 percent.....	7,929	649,447	47,130	49,296	375,981	16,824	2,262	264,380	11,913	2,931	49,912	2,637								
4 percent under 5 percent.....	5,807	398,587	47,611	59,296	2,092,340	153,880	8,644	763,162	53,063	13,875	444,144	32,298								
5 percent under 10 percent.....	1,409	70,632	13,501	39,734	1,143,046	130,930	5,899	303,082	39,460	13,123	309,443	37,452								
10 percent under 15 percent.....	1,100	27,425	6,032	33,131	790,309	135,333	2,935	165,411	23,755	12,240	229,343	40,568								
15 percent under 20 percent.....	-	-	-	38,380	397,788	88,636	2,982	177,756	17,300	10,441	109,807	31,070								
20 percent under 25 percent.....	-	-	-	20,057	423,480	135,755	9,104	3,310	20,788	57,449	1,045,108	34,129								
25 percent under 50 percent.....	-	-	-	63,944	61,659	43,617	2,584	18,067	11,468	215,433	1,595,998	1,120,651								
50 percent or more.....	3,151	135,437	27,725	63,944	862,565	293,481	10,434	292,894	215,000	81,937	40,911	312,871								
Businesses without net profit.....	-	-	-	-	-	-	-	-	-	-	-	-								
Businesses with and without net profit, total.....	10,850	1,824,132	729,646	76,749	497,336	89,794	143,654	1,177,561	428,715	72,705	1,776,093	299,842								
Businesses with net profit, total.....	150,723	1,781,426	744,532	54,286	393,148	133,700	117,072	1,061,768	461,129	57,731	1,017,760	338,007								
Greater than zero, under 1 percent.....	007	74,216	313	937	12,822	118	840	22,250	109	1,703	731,380	7,826								
1 percent under 2 percent.....	1,941	96,680	3,493	1,927	22,149	617	1,020	10,974	279	940	23,873	1,101								
2 percent under 3 percent.....	3,924	141,110	3,977	3,311	59,394	4,342	3,730	100,102	7,916	4,880	143,548	10,443								
3 percent under 4 percent.....	3,995	109,379	13,675	4,178	33,562	4,310	4,257	72,564	8,970	3,315	94,038	11,007								
4 percent under 5 percent.....	4,984	70,959	16,543	3,147	32,704	5,765	3,050	26,318	10,155	2,048	45,710	3,100								
5 percent under 10 percent.....	3,108	430,488	157,268	14,790	871,193	31,343	30,533	285,898	106,465	16,618	237,300	82,557								
10 percent under 15 percent.....	4,491	755,120	515,059	24,733	120,846	81,823	67,642	443,988	313,480	38,561	375,435	124,000								
15 percent under 20 percent.....	17,778	42,656	214,886	22,463	104,138	244,005	26,632	115,703	236,214	14,974	159,327	238,705								
Businesses without net profit.....	-	-	-	-	-	-	-	-	-	-	-	-								
Businesses with and without net profit, total.....	2,075,680	24,355,060	8,580,176	120,282	1,286,146	95,318	482,201	4,108,707	1,076,836	83,705	1,270,677	172,800								
Businesses with net profit, total.....	1,797,608	22,862,767	8,467,154	82,452	900,806	172,708	431,890	3,445,624	1,130,897	67,422	1,143,944	198,076								
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.....	12,289	266,272	4,177	1,008	44,001	749	3,493	50,188	826	1,222	34,382	576								
2 percent under 3 percent.....	10,772	245,108	6,163	1,153	11,850	315	3,158	49,865	1,408	(1)	(1)	(1)								
3 percent under 4 percent.....	12,979	277,103	4,315	1,755	21,562	1,755	4,617	43,797	1,544	1,088	23,119	708								
4 percent under 5 percent.....	13,108	376,908	17,110	2,410	56,735	2,581	2,856	84,434	3,818	1,085	44,409	2,189								
5 percent under 10 percent.....	75,009	2,000,675	147,930	8,229	170,110	12,292	17,567	416,765	30,884	5,852	236,140	17,033								
10 percent under 15 percent.....	87,265	1,986,555	245,553	10,014	150,429	18,879	23,225	474,710	35,173	7,793	156,126	14,158								
15 percent under 20 percent.....	97,045	1,673,734	290,875	8,476	118,169	20,717	28,032	445,673	37,624	8,931	164,811	28,061								
20 percent under 25 percent.....	103,700	1,501,990	337,707	7,821	69,173	22,586	31,107	527,173	116,881	11,336	173,002	29,088								
25 percent under 50 percent.....	502,407	6,101,170	2,240,163	26,103	210,247	70,845	138,703	1,205,960	420,263	50,040	233,127	74,474								
50 percent or more.....	773,115	8,274,307	5,546,594	13,016	34,159	21,875	173,345	610,434	419,158	7,047	26,278	16,679								
Businesses without net profit.....	278,081	1,472,293	236,978	37,827	325,340	277,390	50,311	252,083	254,061	10,343	121,713	26,176								

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

	Services—Continued						
	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)	Business receipts (Thousand dollars)
	Personal services—Continued						
	Photographic studios, including commercial photography			Beauty and barber shops, including schools			
Net profit to business receipts	26,751	305,994	51,750	276,587	1,743,226	632,994	878,810
Businesses with and without net profit, total...	19,420	268,350	60,488	259,224	1,692,095	644,753	837,215
Businesses with net profit, total.....	1,591	34,412	1,244	952	8,429	41	271,104
Greater than zero, under 1 percent.....				1,591	2,840	40	41
1 percent under 2 percent.....				1,221	6,463	170	1,467
2 percent under 3 percent.....				919	8,607	289	(1)
3 percent under 4 percent.....				816	4,119	180	36,754
4 percent under 5 percent.....				7,542	109,493	8,523	39,185
5 percent under 10 percent.....	1,223	32,556	2,242	7,542	109,493	8,523	285,017
10 percent under 15 percent.....	1,889	41,208	5,121	9,021	116,955	14,900	305,032
15 percent under 20 percent.....	1,596	30,422	5,229	12,845	137,468	17,852	10,563
20 percent under 25 percent.....	1,970	36,803	8,354	16,786	184,685	41,848	9,291
25 percent under 50 percent.....	6,730	73,637	25,478	87,040	618,842	224,528	27,591
50 percent or more.....	4,481	19,312	12,220	119,491	474,194	326,402	95,283
No percent computed.....							63,737
Businesses without net profit.....	7,331	37,644	28,728	18,363	51,131	211,759	41,595
							27,398
	Automotive services—Continued						
	Automotive repair shops			Other automotive services			
Net profit to business receipts	132,137	2,412,833	337,970	115,988	2,124,375	299,227	288,498
Businesses with and without net profit, total...	115,143	2,221,463	358,476	102,179	1,972,444	316,349	249,019
Businesses with net profit, total.....	1,591	65,279	325	1,150	52,972	214	1,154
Greater than zero, under 1 percent.....	1,154	63,702	298	(1)	(1)	(1)	7,854
1 percent under 2 percent.....	1,775	99,548	2,482	1,775	99,548	2,482	1,587
2 percent under 3 percent.....	1,799	77,374	2,721	1,493	58,676	2,090	1,560
3 percent under 4 percent.....	2,136	82,559	3,755	1,932	69,591	3,130	1,130
4 percent under 5 percent.....	13,195	500,852	35,268	11,802	447,553	31,935	1,198
5 percent under 10 percent.....	12,979	433,431	53,228	11,790	396,032	48,839	53,299
10 percent under 15 percent.....	12,937	298,305	51,617	12,046	271,392	46,898	37,399
15 percent under 20 percent.....	12,002	178,459	40,039	10,975	162,268	36,399	26,919
20 percent under 25 percent.....	35,630	347,279	116,824	31,424	302,487	101,718	16,227
25 percent under 50 percent.....	19,945	74,639	51,119	16,873	61,059	41,886	44,792
50 percent or more.....							13,580
No percent computed.....	16,994	191,370	220,506	13,809	151,931	217,122	39,430
Businesses without net profit.....							27,384
	Medical and other health services						
	Recreational services			Offices of physicians, surgeons, and oculists			
Net profit to business receipts	106,468	1,121,657	135,031	399,055	7,971,484	4,298,142	4,409,950
Businesses with and without net profit, total...	72,191	925,565	207,777	381,669	7,912,339	4,318,792	4,391,666
Businesses with net profit, total.....	2,907	52,076	804	1,232	24,144	154	5,269
Greater than zero, under 1 percent.....	1,434	29,867	1,066	(1)	(1)	(1)	144
1 percent under 2 percent.....	1,220	65,063	2,901	889	10,820	490	1,234
2 percent under 3 percent.....	5,840	133,266	10,097	4,509	124,352	8,965	17,183
3 percent under 4 percent.....	6,183	167,436	20,694	4,893	127,563	16,047	18,903
4 percent under 5 percent.....	6,659	91,385	15,696	7,974	158,439	27,355	18,903
5 percent under 10 percent.....	6,363	96,832	21,896	8,373	36,924	13,331	6,856
10 percent under 15 percent.....	19,634	190,098	65,979	96,072	2,278,973	924,019	58,658
15 percent under 20 percent.....							395,049
20 percent under 25 percent.....							3,296,967
25 percent under 50 percent.....	21,951	99,542	68,644	256,016	4,980,558	3,303,583	2,201,868
50 percent or more.....							46,412
No percent computed.....	34,277	196,092	272,746	17,396	59,145	212,289	7,920
Businesses without net profit.....							2,085
	Total						
Net profit to business receipts	106,468	1,121,657	135,031	399,055	7,971,484	4,298,142	4,409,950
Businesses with and without net profit, total...	72,191	925,565	207,777	381,669	7,912,339	4,318,792	4,391,666
Businesses with net profit, total.....	2,907	52,076	804	1,232	24,144	154	5,269
Greater than zero, under 1 percent.....	1,434	29,867	1,066	(1)	(1)	(1)	144
1 percent under 2 percent.....	1,220	65,063	2,901	889	10,820	490	1,234
2 percent under 3 percent.....	5,840	133,266	10,097	4,509	124,352	8,965	17,183
3 percent under 4 percent.....	6,183	167,436	20,694	4,893	127,563	16,047	18,903
4 percent under 5 percent.....	6,659	91,385	15,696	7,974	158,439	27,355	18,903
5 percent under 10 percent.....	6,363	96,832	21,896	8,373	36,924	13,331	6,856
10 percent under 15 percent.....	19,634	190,098	65,979	96,072	2,278,973	924,019	58,658
15 percent under 20 percent.....							395,049
20 percent under 25 percent.....							3,296,967
25 percent under 50 percent.....	21,951	99,542	68,644	256,016	4,980,558	3,303,583	2,201,868
50 percent or more.....							46,412
No percent computed.....	34,277	196,092	272,746	17,396	59,145	212,289	7,920
Businesses without net profit.....							2,085

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

	Medical and other health services—Con.						Services—Continued						Engineering and architectural services					
	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)	Number of businesses	Business receipts (Thousand dollars)	Net profit (or loss) (Thousand dollars)			
Net profit to business receipts																		
Businesses with and without net profit, total..	172,593	1,986,722	85,205	124,164	1,807,425	976,777	82,588	259,095	99,937	49,739	798,418	225,807						
Businesses with net profit, total.....	165,616	1,553,781	91,086	112,290	1,782,213	990,475	74,983	233,081	105,536	39,854	753,728	243,739						
Greater than zero, under 1 percent.....	993	32,439	149		4,321	148			82									
1 percent under 2 percent.....	320	1,832	305	710														
2 percent under 3 percent.....		29,250	1,144															
3 percent under 4 percent.....																		
4 percent under 5 percent.....																		
5 percent under 10 percent.....	3,195	102,633	7,371	1,284	33,648	2,574	1,597	22,037	2,057	1,534	79,064	6,438						
10 percent under 15 percent.....	2,595	92,379	11,742	1,597	30,187	3,905	2,343	10,304	1,220	1,201	63,064	6,277						
15 percent under 20 percent.....	4,273	92,972	15,801	1,738	38,035	6,862	2,952	16,056	2,841	1,617	36,081	16,674						
20 percent under 25 percent.....	4,331	84,317	18,701	3,103	38,661	13,160	1,405	6,730	1,515	2,511	91,099	20,018						
25 percent under 50 percent.....	34,145	527,845	209,594	28,454	448,376	191,622	13,787	54,949	10,658	11,922	232,390	56,062						
50 percent or more.....	113,510	587,114	432,264	74,369	1,118,685	772,204	51,670	104,190	77,900	20,420	144,741	101,518						
No percent computed.....																		
Businesses without net profit.....	6,977	39,941	39,981	11,904	25,212	213,698	8,005	26,014	25,599	9,885	44,640	213,929						
Services—Continued																		
	Accounting, auditing, and bookkeeping services			Other services			Nature of business not allocable											
Businesses with and without net profit, total..	99,180	603,198	302,099	77,158	421,312	174,640	79,421	1,400,160	150,913									
Businesses with net profit, total.....	88,024	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.....																		
3 percent under 4 percent.....	306	6,801	325	583	9,414	380	1,289	109,524	3,138									
4 percent under 5 percent.....																		
5 percent under 10 percent.....	1,123	4,434	348	1,236	15,073	1,197	7,556	53,643	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	15,086	2,767	2,671	19,388	3,528	3,578	77,776	13,267									
20 percent under 25 percent.....	2,630	19,512	4,397	3,353	14,353	3,551	2,246	33,115	7,406									
25 percent under 50 percent.....	22,479	222,126	88,867	13,037	83,682	31,544	4,691	91,474	32,095									
50 percent or more.....	57,811	303,340	206,424	35,062	207,619	148,724	25,396	88,497	95,686									
No percent computed.....																		
Businesses without net profit.....	8,146	24,371	24,954	19,714	33,323	218,211	21,599	159,942	26,879									

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

Net loss.

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."

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

	Businesses with and without net profit					Businesses with net profit					Businesses without net profit				
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)		
Cost of goods sold as a percent of business receipts	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)		
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	1,671,733	37,012	72,721	10,161		
50 percent under 60 percent.....	19,228	634,587	323,817	17,914	623,518	347,711	275,807	101,358	1,314	1,166,937	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.....	16,761	698,125	506,760	9,091	679,133	493,085	186,648	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	46,207	37,273	9,934	4,504		
80 percent under 85 percent.....	7,457	764,709	581,829	5,951	636,369	519,695	116,674	30,310	1,506	74,340	62,134	12,206	7,354		
85 percent under 90 percent.....	3,441	421,849	366,925	2,003	318,058	289,343	40,709	16,192	1,436	103,791	89,576	14,215	7,765		
90 percent under 95 percent.....	2,413	373,479	344,378	1,472	282,917	259,838	23,079	9,610	943	196,562	174,540	22,022	3,485		
95 percent under 100 percent.....	1,344	126,584	123,579	(1)	(1)	(1)	(1)	(1)	1,340	137,576	117,746	19,830	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	122,626	107,680	14,407	5,379		
Greater than zero, under 50 percent.....	4,772	99,005	39,833	4,262	96,464	38,860	57,544	14,603	2,199	122,626	107,680	14,407	5,379		
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	208,362	134,189	76,113	15,955	928	10,977	6,847	4,130	810		
70 percent under 75 percent.....	2,888	135,367	97,470	2,517	130,261	93,833	36,428	11,515	928	10,977	6,847	4,130	810		
75 percent under 80 percent.....	2,520	143,987	111,515	2,317	132,143	102,540	29,603	11,448	928	10,977	6,847	4,130	810		
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	106,083	106,083	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)		
90 percent under 95 percent.....	760	170,559	156,682	756	169,348	155,571	13,777	4,482	(1)	(1)	(1)	(1)	(1)		
95 percent under 100 percent.....	244	52,022	51,182	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)		
No percent computed.....	(1)	(1)	(1)	(1)	(1)	(1)	(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	85,275	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	1,055	9,953	6,845	3,108	2,222		
60 percent under 70 percent.....	2,847	99,329	64,258	2,506	96,467	64,148	34,340	9,340	1,055	9,953	6,845	3,108	2,222		
70 percent under 75 percent.....	1,699	423,167	30,923	1,188	35,980	26,499	9,481	3,627	1,055	9,953	6,845	3,108	2,222		
75 percent under 80 percent.....	851	54,155	42,347	(1)	(1)	(1)	(1)	(1)	1,054	117,892	105,233	12,659	6,442		
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	6,442		
85 percent under 90 percent.....	681	108,064	96,001	614	56,140	49,409	6,731	2,793	(1)	(1)	(1)	(1)	(1)		
90 percent under 95 percent.....	443	44,066	42,448	(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)	(1)	(1)	(1)	(1)	(1)	(1)		
Printing, Publishing, and Allied Industries															
Total.....	23,350	650,034	347,631	19,910	609,658	328,016	281,642	98,846	3,440	40,976	19,615	21,873	3,640		
Greater than zero, under 50 percent.....	12,198	268,433	90,550	16,895	239,533	80,521	159,012	49,889	1,303	28,900	10,029	18,871	1,037		
50 percent under 60 percent.....	3,728	93,010	51,808	3,485	90,662	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	894	5,556	3,432	2,124	1,050		
70 percent under 75 percent.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	687	6,250	5,372	878	646		
75 percent under 80 percent.....	1,165	63,951	49,573	821	59,855	46,335	13,520	4,176	687	6,250	5,372	878	646		
80 percent under 85 percent.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)		
85 percent under 90 percent.....	954	32,443	27,035	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)		
90 percent under 95 percent.....	(1)	(1)	(1)	(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)	(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	130,260	47,693	986	21,435	7,873	13,562	2,535		
50 percent under 60 percent.....	1,364	82,535	47,139	1,412	79,484	45,573	33,921	16,175	715	9,509	6,046	3,463	1,468		
60 percent under 70 percent.....	1,693	85,920	74,041	1,232	76,747	69,988	10,966	10,966	715	9,509	6,046	3,463	1,468		
70 percent under 75 percent.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	727	18,750	17,140	1,610	1,224		
75 percent under 80 percent.....	551	49,474	38,367	1,037	102,624	76,808	25,826	9,197	727	18,750	17,140	1,610	1,224		
80 percent under 85 percent.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	559	2,825	3,303	(1)	1,231		
85 percent under 90 percent.....	972	126,250	111,398	550	110,745	96,693	14,052	6,474	559	2,825	3,303	(1)	1,231		
90 percent under 95 percent.....	(1)	(1)	(1)	(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.....	559	2,825	3,303	(1)	(1)	(1)	(1)	(1)	559	2,825	3,303	(1)	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

Ratio of cost of goods sold to 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 profit (Thousand dollars)
MANUFACTURING—Continued													
Other Manufacturing Industries													
Total	64,448	2,735,081	1,427,483	54,812	2,455,126	1,597,561	857,559	289,812	13,639	274,461	227,422	53,039	25,062
Greater than 50 percent	28,955	497,013	173,235	25,449	469,031	162,528	316,503	105,497	3,506	27,002	16,732	17,275	3,313
50 percent under 70 percent	9,362	118,598	37,369	8,666	113,834	33,077	176,907	51,702	6,916	10,332	6,000	8,877	2,000
70 percent under 80 percent	5,854	64,862	19,153	5,500	62,565	18,461	148,611	46,345	2,354	26,384	11,709	24,001	2,000
80 percent under 90 percent	4,662	41,424	11,224	4,374	41,847	299,523	289,523	4,173	717	3,386	3,386	1,000	1,000
90 percent under 100 percent	1,281	277,774	116,248	1,374	383,903	297,722	36,181	26,348	(1)	(1)	(1)	(1)	(1)
No percent computed	1,386	179,744	229,252	1,924	237,662	195,766	19,942	10,408	686	45,172	34,574	6,618	1,277
50 percent under 70 percent	1,337	153,842	153,842	1,901	177,886	138,473	39,383	8,388	798	17,426	15,121	2,305	1,317
70 percent under 80 percent	614	23,232	23,232	(1)	(1)	(1)	(1)	(1)	612	22,357	21,874	883	1,317
80 percent under 90 percent	2,843	19,467	26,526	(1)	(1)	(1)	(1)	(1)	2,893	16,965	24,720	2,381	1,381
Wholesale and Retail Trade													
Total	1,075,779	83,444,120	49,129,194	1,347,196	74,457,711	56,712,991	17,744,720	3,344,715	327,883	5,429,418	3,249,199	1,171,519	111,111
Greater than 50 percent	242,552	5,946,702	4,366,166	209,894	5,334,891	2,416,426	3,228,435	843,642	32,658	5,055,851	1,994,846	3,060,217	51,346
50 percent under 70 percent	189,018	10,317,876	1,958,858	163,163	9,841,721	6,931,226	2,917,166	651,712	29,935	4,922,294	2,655,228	2,267,066	42,173
70 percent under 80 percent	266,674	13,317,676	1,755,522	236,031	9,698,369	6,581,437	3,117,166	1,654,345	36,943	6,039,437	4,094,293	1,941,144	56,221
80 percent under 90 percent	191,822	11,773,444	1,664,271	162,414	9,841,697	5,341,697	4,511,252	615,445	18,939	5,031,770	3,669,284	1,361,486	31,387
90 percent under 100 percent	237,464	16,258,660	2,044,844	204,444	15,422,533	13,479,862	2,045,671	777,625	32,802	14,135,527	943,138	1,044,449	44,527
No percent computed	194,775	6,331,467	11,936,655	154,773	12,447,632	16,276,370	1,526,831	536,434	36,902	1,613,051	1,409,894	203,196	9,703
50 percent under 70 percent	98,148	4,965,897	4,536,203	13,146	4,394,400	3,304,243	98,157	28,798	29,652	1,407,804	1,111,021	291,783	55,174
70 percent under 80 percent	55,747	426,286	4,777,797	(1)	(1)	(1)	(1)	(1)	55,747	426,286	4,777,797	(1)	40,516
Wholesale Trade													
Total	121,142	15,558,694	12,916,653	144,673	14,436,314	11,562,896	2,873,418	855,289	12,119	1,521,776	1,347,757	184,018	65,641
Greater than 50 percent	39,494	731,277	238,157	34,856	682,438	203,152	479,336	174,428	4,634	48,789	14,856	33,934	7,891
50 percent under 70 percent	16,979	471,886	144,114	14,786	435,925	145,137	195,782	68,708	2,143	37,362	19,071	17,311	3,427
70 percent under 80 percent	26,576	935,652	616,271	17,075	891,927	587,637	304,290	97,101	3,645	27,634	14,441	14,191	3,551
80 percent under 90 percent	15,466	947,292	687,886	13,272	857,591	622,187	232,298	86,604	1,774	84,761	65,499	24,262	4,167
90 percent under 100 percent	16,866	1,597,422	1,238,991	15,303	1,562,159	1,166,846	395,298	66,004	1,560	78,131	62,133	16,000	4,167
No percent computed	23,674	2,134,962	1,758,263	19,937	1,977,764	1,631,555	347,209	107,665	3,137	133,198	127,708	26,496	4,122
50 percent under 70 percent	20,183	2,715,757	2,377,339	17,698	2,589,071	2,266,876	328,201	143,195	2,435	126,688	113,469	14,217	1,424
70 percent under 80 percent	15,366	2,037,238	2,437,876	11,488	1,854,399	2,265,222	185,137	66,848	1,886	186,870	1,216,604	14,228	8,368
80 percent under 90 percent	7,422	3,352,566	3,271,310	4,666	2,649,090	2,586,669	69,421	21,200	2,754	703,416	691,241	12,175	9,303
90 percent under 100 percent	6,264	38,467	44,596	(1)	(1)	(1)	(1)	(1)	6,264	38,467	44,596	(1)	13,340
No percent computed	31,215	1,551,652	3,074,498	27,475	3,228,789	2,814,415	424,374	136,871	3,740	322,213	278,073	44,139	10,452
Retail Trade													
Greater than 50 percent	2,392	69,427	16,114	2,653	64,463	14,915	29,568	7,966	1,323	101,243	71,878	29,365	1,422
50 percent under 70 percent	1,588	47,886	20,285	1,356	44,869	13,576	11,223	4,683	(1)	(1)	(1)	(1)	(1)
70 percent under 80 percent	4,426	113,157	86,946	2,188	109,672	79,848	29,924	10,183	1,423	161,833	112,392	3,846	3,072
80 percent under 90 percent	3,767	452,876	349,665	3,462	376,955	287,142	83,813	18,375	(1)	(1)	(1)	(1)	(1)
90 percent under 100 percent	5,275	442,534	368,646	4,866	372,791	310,696	62,095	24,025	1,189	131,550	112,392	19,158	5,366
No percent computed	5,018	757,217	661,596	4,756	695,416	607,754	87,660	32,059	953	87,369	83,563	3,846	3,072
Farm Products—Raw Materials													
Total	12,245	3,996,448	2,928,508	9,557	2,413,584	2,272,915	146,669	43,944	2,668	676,864	655,585	21,273	9,472
Greater than 50 percent	1,389	9,561	3,119	1,684	7,166	2,364	4,796	2,838	(1)	(1)	(1)	(1)	(1)
50 percent under 70 percent	959	52,131	28,184	883	45,887	24,961	20,926	5,831	(1)	(1)	(1)	(1)	(1)
70 percent under 80 percent	811	23,905	15,098	683	21,576	13,385	9,761	2,877	1,222	20,949	13,431	7,518	2,818
80 percent under 90 percent	310	44,614	34,983	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
90 percent under 100 percent	1,541	55,653	46,137	1,104	51,392	44,221	9,171	2,814	(1)	(1)	(1)	(1)	(1)
No percent computed	2,089	2,263,694	2,223,123	1,511	1,669,566	1,638,677	36,829	6,144	(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											
	Businesses with and without net profit					Businesses without net profit						
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Cost of goods sold as a percent of business receipts	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)
WHOLESALE AND RETAIL TRADE—Continued												
Wholesale Trade—Continued												
Other wholesalers, total.....	137,732	8,916,640	6,907,665	112,642	8,393,941	1,908,375	674,474	25,691	522,699	422,094	106,266	45,717
Greater than zero, under 50 percent.....	35,769	672,369	198,715	31,719	636,865	444,992	163,630	3,990	41,564	28,662	28,662	4,838
50 percent under 60 percent.....	14,466	383,650	201,663	12,553	365,169	201,663	89,563	1,853	15,794	10,039	8,442	3,579
60 percent under 70 percent.....	16,423	854,040	562,002	15,403	817,236	479,806	89,563	3,020	34,572	24,572	12,232	3,374
70 percent under 75 percent.....	11,809	814,964	591,313	10,273	726,688	479,806	66,230	1,536	88,216	64,461	23,815	4,079
75 percent under 80 percent.....	12,849	1,099,138	854,343	11,591	1,086,990	854,343	74,549	1,258	112,548	97,607	2,941	1,103
80 percent under 85 percent.....	16,258	1,632,715	1,343,480	13,971	1,551,521	1,275,313	80,236	2,287	81,394	67,272	13,222	3,255
85 percent under 90 percent.....	10,956	1,071,467	866,682	9,333	1,026,882	813,082	103,683	1,603	60,385	52,872	7,513	4,394
90 percent under 95 percent.....	8,259	1,044,482	863,339	7,351	941,911	70,351	27,688	2,959	99,351	92,019	7,332	4,855
95 percent under 100 percent.....	3,223	577,639	376,984	1,858	547,079	19,688	8,156	1,667	50,360	43,593	6,767	3,801
No percent computed.....	5,218	35,256	36,322	-	-	-	-	5,218	33,256	36,322	-	12,459
Retail Trade												
Total.....	1,446,873	64,408,048	48,524,277	1,160,920	57,237,067	14,543,794	4,288,283	285,953	7,176,941	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	2,669,199	631,329	27,173	439,678	177,343	262,335	44,651
50 percent under 60 percent.....	76,465	4,676,621	2,594,111	65,025	4,248,645	2,357,989	363,298	22,440	427,976	236,132	191,854	34,811
60 percent under 70 percent.....	237,824	8,394,234	5,847,521	205,944	8,126,438	4,910,438	903,552	31,880	517,976	337,472	186,504	44,537
70 percent under 75 percent.....	171,313	6,394,160	4,796,766	126,789	6,193,644	4,566,269	516,077	16,724	466,516	296,472	116,049	25,877
75 percent under 80 percent.....	169,086	6,794,771	6,794,607	142,505	6,167,815	1,772,354	539,112	26,581	807,602	626,752	186,810	36,017
80 percent under 85 percent.....	208,855	13,394,767	11,054,241	179,767	12,423,521	2,173,431	640,313	29,088	971,246	864,151	167,095	40,057
85 percent under 90 percent.....	167,266	10,443,639	9,116,239	133,494	9,443,321	1,856,000	373,147	33,772	1,441,318	1,266,232	181,086	56,747
90 percent under 95 percent.....	87,593	5,389,073	4,962,339	58,376	4,142,276	1,316,566	119,124	24,217	1,246,596	1,156,629	89,967	44,240
95 percent under 100 percent.....	29,944	983,671	952,148	8,072	446,688	16,470	7,311	21,872	537,583	522,536	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.....												
Greater than zero, under 50 percent.....	248,736	14,915,403	12,557,543	211,829	13,701,765	2,428,669	690,975	36,907	1,213,638	1,083,847	136,529	56,167
50 percent under 60 percent.....	3,776	34,617	12,610	3,369	30,599	19,853	7,148	-	-	-	-	-
60 percent under 70 percent.....	9,814	262,807	133,800	9,027	242,807	127,397	40,215	2,207	52,771	33,818	18,953	3,239
70 percent under 75 percent.....	11,972	437,741	226,991	10,971	421,940	214,581	40,215	-	-	-	-	-
75 percent under 80 percent.....	29,202	1,472,568	819,350	27,769	1,449,185	318,012	105,324	1,493	23,383	18,124	5,139	1,347
80 percent under 85 percent.....	74,242	6,148,655	5,081,750	69,865	5,932,222	1,628,572	282,251	4,377	216,433	179,160	37,333	4,347
85 percent under 90 percent.....	68,607	4,544,416	3,960,570	60,740	4,119,102	3,151,662	172,644	7,610	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	115,829	46,996	6,217	220,516	203,883	16,633	10,630
95 percent under 100 percent.....	8,491	275,669	266,451	2,274	91,594	3,951	1,422	-	184,075	178,443	5,627	8,324
No percent computed.....	7,136	91,146	97,884	-	-	-	-	7,136	91,146	97,884	-	14,866
General merchandise, total.....												
Greater than zero, under 50 percent.....	20,630	127,280	45,459	17,162	121,645	692,789	263,967	31,553	447,743	378,824	72,726	34,042
50 percent under 60 percent.....	6,413	190,466	105,473	14,038	177,992	78,215	32,658	4,468	5,635	2,029	3,606	1,366
60 percent under 70 percent.....	28,567	616,826	464,349	24,895	572,493	202,510	75,100	3,672	17,414	9,845	7,560	4,013
70 percent under 75 percent.....	13,229	389,801	283,036	11,762	318,855	88,624	29,189	1,429	32,554	19,366	9,967	1,947
75 percent under 80 percent.....	14,189	349,808	272,429	12,220	339,196	75,012	26,599	1,969	76,346	52,205	18,741	8,713
80 percent under 85 percent.....	18,137	569,927	471,766	15,150	501,979	86,475	32,282	2,987	67,948	56,266	2,367	679
85 percent under 90 percent.....	17,693	637,960	559,105	14,098	529,342	65,145	24,668	3,995	169,618	144,008	11,771	4,173
90 percent under 95 percent.....	9,364	276,887	255,316	7,260	242,714	19,199	8,370	2,004	34,173	31,801	2,372	1,329
95 percent under 100 percent.....	5,669	162,984	162,441	1,698	20,943	20,162	210	3,371	82,651	79,339	3,312	4,301
No percent computed.....	6,885	21,013	24,820	-	-	-	-	6,885	21,013	24,820	-	8,690
Apparel and accessories, total.....												
Greater than zero, under 50 percent.....	56,479	2,514,495	1,706,353	46,972	2,297,781	754,003	232,989	9,507	216,714	162,575	58,372	23,601
50 percent under 60 percent.....	7,820	111,873	45,967	7,311	98,897	60,013	24,411	1,022	53,179	25,412	25,767	3,159
60 percent under 70 percent.....	6,412	367,876	173,932	5,899	326,673	116,070	33,526	1,429	32,554	21,320	11,234	1,457
70 percent under 75 percent.....	19,277	1,167,108	761,668	17,848	1,137,554	394,806	115,973	7,118	25,400	21,317	4,087	1,401
75 percent under 80 percent.....	7,831	401,556	290,980	7,113	367,147	101,504	16,593	1,112	18,275	14,268	4,007	2,542
80 percent under 85 percent.....	6,092	295,015	198,230	5,960	236,740	52,718	16,593	-	-	-	-	-
85 percent under 90 percent.....	3,670	121,947	100,187	2,379	99,295	17,946	7,663	1,291	22,652	18,832	3,820	1,564
90 percent under 95 percent.....	1,399	62,457	50,806	885	71,494	19,680	4,494	(1)	17,532	16,305	1,227	2,011
95 percent under 100 percent.....	1,493	26,187	23,332	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
No percent computed.....	822	13,069	12,338	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
1,730	11,277	13,210	-	-	-	-	-	1,730	11,277	13,210	-	7,471

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

SOLE PROPRIETORSHIPS WITH COST OF GOODS SOLD IN MANUFACTURING AND TRADE

Table B.—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

	Businesses with and without net profit				Businesses with net profit				Businesses without net profit				
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Cost of goods sold as a percent of business receipts	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)
WHOLESALE AND RETAIL TRADE—Continued													
Retail Trade—Continued													
Furniture, home furnishings, and equipment, total.....	63,627	2,894,226	1,963,361	48,391	2,539,021	1,706,029	832,992	238,410	15,236	357,265	257,332	101,260	28,314
Greater than zero, under 50 percent.....	13,182	296,960	123,352	11,456	243,340	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	178,550	138,432	42,846	1,438	67,932	15,873	13,826	2,904
60 percent under 70 percent.....	15,977	886,760	575,436	13,438	806,165	522,021	278,084	78,679	2,540	81,655	53,415	27,240	4,806
70 percent under 80 percent.....	8,471	594,431	424,264	7,009	549,844	399,453	150,361	37,176	1,462	34,587	24,781	9,305	4,636
80 percent under 85 percent.....	6,529	449,627	344,846	4,901	382,812	293,722	89,190	24,736	1,828	66,815	51,118	15,697	2,468
85 percent under 90 percent.....	3,000	165,618	136,889	1,777	137,277	113,110	24,167	1,875	1,223	28,341	23,770	4,562	1,086
90 percent under 95 percent.....	2,285	55,831	51,682	1,426	67,078	58,581	8,497	3,139	(1)	3,139	1,635	1,504	2,711
95 percent under 100 percent.....	1,130	21,428	20,975	918	38,272	35,317	2,955	1,166	(1)	17,559	16,365	1,194	(1)
No percent computed.....	2,078	16,752	18,139	(1)	(1)	(1)	(1)	(1)	2,078	16,752	18,139	(1)	5,351
Automotive dealers, total.....	37,281	6,291,166	5,295,620	39,398	4,963,869	4,118,070	845,799	213,831	17,882	1,327,297	1,177,551	156,015	51,213
Greater than zero, under 50 percent.....	5,303	123,662	58,126	7,239	102,825	46,678	62,147	17,488	(1)	26,837	(1)	11,389	4,221
50 percent under 60 percent.....	3,176	121,281	67,276	3,166	117,651	65,281	52,270	14,988	(1)	1,664	(1)	1,448	(1)
60 percent under 70 percent.....	5,100	347,797	229,801	4,111	321,662	213,226	108,642	30,126	(1)	26,095	16,581	9,514	(1)
70 percent under 75 percent.....	4,498	284,132	207,988	4,689	278,075	203,327	76,748	23,663	(1)	989	(1)	(1)	(1)
75 percent under 80 percent.....	5,407	461,174	359,338	4,613	367,411	286,639	81,762	26,765	(1)	93,763	72,699	21,064	(1)
80 percent under 85 percent.....	8,254	1,104,917	913,478	6,420	1,019,513	842,678	176,812	39,323	1,294	85,364	70,827	14,567	2,473
85 percent under 90 percent.....	10,789	1,977,166	1,728,727	7,534	1,546,831	1,353,607	193,224	43,740	1,254	435,275	375,120	58,155	13,020
90 percent under 95 percent.....	7,289	1,696,624	1,563,657	4,577	1,111,682	1,017,975	93,107	22,276	2,712	585,542	545,682	39,860	9,050
95 percent under 100 percent.....	2,623	143,393	138,111	649	96,919	94,692	4,227	2,272	(1)	11,474	11,008	1,055	4,417
No percent computed.....	4,595	31,250	37,518	(1)	(1)	(1)	(1)	(1)	(1)	11,250	37,518	(1)	14,739
Gasoline service stations, total.....	203,323	11,621,734	9,249,103	104,718	10,408,202	8,221,158	2,187,044	584,740	38,605	1,213,532	1,027,945	191,661	55,994
Greater than zero, under 50 percent.....	6,689	121,872	42,143	5,506	111,111	39,300	71,811	19,321	1,153	16,461	(1)	7,618	(1)
50 percent under 60 percent.....	4,232	129,212	78,127	3,387	125,083	72,461	56,623	15,347	(1)	(1)	(1)	(1)	(1)
60 percent under 70 percent.....	11,813	368,942	244,116	10,749	347,078	232,343	128,842	54,824	(1)	64,864	42,181	22,683	(1)
70 percent under 75 percent.....	26,941	1,876,311	1,366,969	23,506	1,836,524	1,336,562	499,702	138,708	1,435	24,377	24,377	4,700	(1)
75 percent under 80 percent.....	45,778	3,145,161	2,442,377	39,884	2,826,394	2,194,642	631,752	181,078	5,954	318,567	247,755	70,816	(1)
80 percent under 85 percent.....	47,417	2,821,246	2,384,767	41,584	2,592,213	2,134,859	457,354	134,154	5,833	189,033	189,038	34,125	(1)
85 percent under 90 percent.....	33,344	1,609,717	1,408,920	26,901	1,448,217	1,267,264	180,953	65,415	5,447	161,500	141,656	19,844	(1)
90 percent under 95 percent.....	17,187	855,750	788,715	11,318	652,076	599,952	52,124	19,266	5,869	283,674	188,673	14,911	(1)
95 percent under 100 percent.....	5,933	221,089	214,221	1,743	108,575	104,213	4,362	1,599	(1)	112,514	110,608	1,906	(1)
No percent computed.....	6,015	68,734	74,868	(1)	(1)	(1)	(1)	(1)	(1)	68,734	74,868	(1)	11,887
Eating and drinking places, total.....	279,257	7,803,912	4,565,147	221,019	6,929,402	3,953,417	2,975,985	720,315	58,238	874,510	551,731	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	16,637	238,323	106,578	137,745	22,631
50 percent under 60 percent.....	34,873	2,012,287	1,101,301	32,835	1,805,235	988,717	816,718	208,400	16,602	266,852	112,644	147,400	15,462
60 percent under 70 percent.....	61,695	1,480,496	645,291	51,274	1,335,603	862,845	472,758	140,579	16,421	124,893	80,446	44,208	(1)
70 percent under 75 percent.....	21,891	546,756	394,074	17,693	486,859	352,211	134,648	43,053	4,398	53,897	38,863	15,034	(1)
75 percent under 80 percent.....	19,460	496,007	383,065	14,374	430,348	332,558	97,790	32,984	5,026	65,459	50,447	15,012	(1)
80 percent under 85 percent.....	13,549	348,034	286,046	9,669	314,677	250,319	54,358	18,711	4,480	43,357	35,727	7,630	(1)
85 percent under 90 percent.....	8,589	196,545	171,497	4,862	136,626	117,735	16,891	6,384	3,727	61,910	44,656	17,254	(1)
90 percent under 95 percent.....	4,243	64,204	59,019	1,121	20,848	19,128	(1)	785	3,122	43,356	39,891	3,465	(1)
95 percent under 100 percent.....	1,469	9,073	9,073	(1)	(1)	(1)	(1)	(1)	(1)	8,716	8,455	261	(1)
No percent computed.....	4,668	27,538	30,917	(1)	(1)	(1)	(1)	(1)	(1)	27,538	30,917	(1)	9,167
Building materials, total.....	25,314	1,428,464	1,044,831	18,807	1,164,120	842,757	321,363	97,070	6,507	264,284	202,074	63,488	17,296
Greater than zero, under 50 percent.....	5,277	121,719	43,213	4,214	97,967	36,117	61,850	17,369	1,683	23,752	7,046	16,656	1,913
50 percent under 60 percent.....	3,044	248,004	163,986	1,311	228,739	150,683	78,656	24,587	(1)	77,897	55,643	22,254	(1)
60 percent under 70 percent.....	1,166	206,427	131,059	2,398	151,999	110,793	45,636	12,931	(1)	(1)	(1)	(1)	(1)
70 percent under 75 percent.....	2,765	225,662	173,442	1,847	193,386	149,055	44,331	14,650	918	31,616	24,587	7,029	(1)
80 percent under 85 percent.....	1,924	202,893	166,129	1,666	148,390	121,840	26,550	7,643	(1)	(1)	(1)	(1)	(1)
85 percent under 90 percent.....	1,294	123,503	108,855	1,061	73,356	65,547	(1)	3,756	(1)	69,147	43,368	25,830	(1)
90 percent under 95 percent.....	(1)	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)	(1)	(1)	(1)	(1)	(1)	(1)

Footnote at end of table. See text for explanatory statements and description 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				
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
	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)
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.....	2,078	58,421	22,046	1,971	58,115	34,955	30,160	8,614	(1)	(1)	(1)	(1)	(1)
50 percent under 60 percent.....	2,143	63,225	35,434	2,071	63,225	34,955	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	141,071	46,346	(1)	(1)	(1)	(1)	(1)
70 percent under 75 percent.....	5,957	330,595	239,544	5,143	321,820	233,191	188,628	27,766	(1)	(1)	(1)	(1)	(1)
75 percent under 80 percent.....	4,890	351,032	273,059	3,397	273,675	212,410	61,865	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	178,874	1,508	178,795	155,788	23,007	6,565	1,262	46,995	41,086	5,909	1,866
90 percent under 95 percent.....	1,766	119,918	109,999	1,155	100,264	92,660	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)	1,200	36,164	36,770	(1)	8,538
No percent computed.....	1,200	36,104	38,770	(1)	(1)	(1)	(1)	(1)	1,200	36,164	36,770	(1)	8,538
Drug stores and proprietary stores, total.....	32,722	2,744,289	1,870,404	30,037	2,645,807	1,792,599	853,808	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	11,264	11,264	3,474	(1)	(1)	(1)	(1)	(1)
50 percent under 60 percent.....	3,209	294,689	166,588	3,098	287,463	162,423	123,640	44,961	(1)	(1)	(1)	(1)	(1)
60 percent under 70 percent.....	1,797	1,403,957	937,569	1,395	1,379,495	901,580	477,915	155,288	784	41,009	26,847	14,162	1,715
70 percent under 75 percent.....	7,521	606,950	433,001	7,281	591,439	426,218	169,221	55,903	(1)	(1)	(1)	(1)	(1)
75 percent under 80 percent.....	3,365	219,265	169,304	3,162	209,098	161,474	147,624	18,413	1,356	51,616	44,037	7,579	6,627
80 percent under 85 percent.....	1,838	99,878	81,892	1,329	91,615	75,098	16,517	6,779	(1)	(1)	(1)	(1)	(1)
85 percent under 90 percent.....	1,019	99,323	86,613	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
90 percent under 95 percent.....	(1)	(1)	(1)	(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.....	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
Liquor stores, total.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Greater than zero, under 50 percent.....	1,209	52,768	30,293	849	25,897	14,342	11,515	(1)	735	35,171	20,794	14,377	1,361
50 percent under 60 percent.....	1,467	37,936	25,228	1,160	32,365	21,642	10,725	3,078	(1)	(1)	(1)	(1)	(1)
60 percent under 70 percent.....	5,560	158,482	116,197	2,354	146,777	107,640	39,137	19,408	616	38,215	29,564	8,711	1,309
70 percent under 75 percent.....	1,135	505,150	414,864	6,965	499,952	410,654	89,298	36,321	(1)	(1)	(1)	(1)	(1)
80 percent under 85 percent.....	3,273	245,313	213,131	2,660	220,702	191,290	11,915	11,915	1,258	47,071	42,715	4,356	1,767
85 percent under 90 percent.....	893	47,202	43,980	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
90 percent under 95 percent.....	(1)	(1)	(1)	(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.....	273,492	7,425,339	5,116,392	215,284	6,668,390	4,536,267	2,132,123	705,176	57,208	756,949	580,085	183,399	85,227
Other retail stores, total.....	57,910	1,182,407	460,797	51,030	1,094,428	435,143	674,285	187,692	6,880	72,979	25,614	47,365	8,544
Greater than zero, under 50 percent.....	40,222	931,797	519,639	35,435	873,398	487,135	386,863	129,608	4,787	58,399	32,484	25,915	3,705
50 percent under 60 percent.....	55,340	1,385,919	903,053	46,642	1,289,589	842,333	447,256	157,445	8,698	94,330	60,720	33,610	12,370
60 percent under 70 percent.....	25,899	789,697	572,423	21,574	723,235	525,051	198,384	70,932	4,325	65,862	47,372	18,490	5,316
70 percent under 75 percent.....	25,409	775,203	601,669	20,181	705,127	547,276	157,851	58,205	5,228	70,076	54,353	15,743	6,306
80 percent under 85 percent.....	26,088	1,083,070	892,906	21,644	988,551	766,614	163,937	57,948	4,414	154,519	128,292	26,227	8,591
85 percent under 90 percent.....	10,924	611,750	532,653	11,310	538,133	468,125	70,068	27,103	4,634	73,617	64,528	9,089	4,370
90 percent under 95 percent.....	4,253	157,436	153,385	1,263	146,847	140,893	31,954	14,907	3,749	62,370	57,076	5,294	4,823
95 percent under 100 percent.....	11,503	45,443	51,978	(1)	98,082	95,697	2,385	1,335	2,990	59,354	57,688	1,666	6,323
No percent computed.....	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
Wholesale and Retail Trade not Allocable	8,941	249,782	99,944	8,690	232,408	92,508	139,900	37,885	851	17,374	7,436	9,938	878
Greater than zero, under 50 percent.....	4,574	104,109	44,633	4,272	104,633	44,633	26,998	20,696	1,302	56,616	9,635	7,321	2,135
50 percent under 60 percent.....	8,280	444,540	291,730	7,012	386,024	253,544	132,481	37,806	1,468	18,187	38,187	20,429	2,131
60 percent under 70 percent.....	4,266	313,646	227,399	3,825	301,784	219,111	132,481	26,578	1,266	11,262	8,288	2,974	1,343
70 percent under 75 percent.....	5,868	429,451	330,672	4,662	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.....	2,021	305,156	281,659	1,273	220,299	203,438	16,862	5,676	1,124	95,355	88,410	6,945	3,449
90 percent under 95 percent.....	784	309,720	306,745	(1)	(1)	(1)	(1)	(1)	2,337	7,450	9,005	(1)	2,559
95 percent under 100 percent.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
No percent computed.....	2,337	7,450	9,005	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)

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

Main data table with columns for 'Businesses with and without net profit' and 'Businesses with net profit'. It is divided into 'Wholesale and retail trade' and 'Retail trade' sections. The table lists various percentage categories (e.g., 5 percent under 10 percent, 10 percent under 15 percent) and provides data for 'Number of businesses', 'Business receipts', 'Purchases plus inventory', and 'Inventory' in thousands of dollars.

Footnote at end of table. See text for "Explanatory Statements and "Reservations of the Data."

SOLE PROPRIETORSHIPS WITH COST OF GOODS SOLD IN TRADE

Table 9.—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, PURCHASES PLUS BEGINNING 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 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)
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
5 percent under 10 percent.....	4,677	341,443	250,399	19,634	1,408	63,433	33,386	18,245	5,166	889,834	819,592	64,772
10 percent under 15 percent.....	5,730	378,431	286,624	36,656	5,347	365,632	275,010	34,660	8,680	1,894,370	1,854,330	224,735
15 percent under 16 percent.....	1,201	53,739	39,217	6,015	(1)	(1)	(1)	(1)	9,522	124,201	101,713	15,688
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
17 percent under 18 percent.....	899	92,195	77,239	13,473	897	91,421	76,828	13,405	990	168,961	162,739	28,277
18 percent under 19 percent.....	1,290	89,419	72,523	13,413	1,188	84,979	69,990	12,873	1,494	147,870	146,035	27,648
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
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
25 percent under 30 percent.....	6,166	387,422	322,154	88,170	5,011	323,105	274,238	74,715	2,929	207,523	226,332	62,641
30 percent under 35 percent.....	3,161	162,154	148,040	47,271	2,414	153,725	139,315	44,217	2,096	99,115	94,644	30,259
35 percent under 40 percent.....	2,276	85,048	85,991	31,478	1,326	64,235	64,758	39,113	1,192	43,395	43,395	15,966
40 percent under 50 percent.....	5,782	176,264	154,354	89,650	3,564	128,301	136,809	60,527	2,865	67,140	62,399	23,373
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
Total.....	56,399	2,669,630	2,211,337	509,548	38,876	2,341,671	1,894,412	411,535	42,004	5,042,934	4,784,939	735,693
Retail trade—Continued												
Wholesale and retail trade—Continued												
Automotive dealers												
Greater than zero under 5 percent.....	163,513	10,315,795	8,374,036	460,929	136,594	9,294,224	7,478,598	388,400	182,665	6,101,861	3,478,596	202,679
5 percent under 10 percent.....	85,482	6,523,963	5,290,667	144,199	74,870	5,992,060	4,838,001	131,979	104,494	3,781,337	2,080,243	51,590
10 percent under 15 percent.....	44,860	2,747,393	2,254,659	154,849	37,512	2,412,216	1,959,503	133,644	43,757	1,417,272	827,241	58,116
15 percent under 16 percent.....	13,347	499,245	412,801	49,755	10,531	436,787	357,592	42,569	16,980	559,029	384,989	47,769
16 percent under 17 percent.....	1,560	42,413	38,329	5,812	950	36,690	32,085	4,857	1,595	45,876	30,077	4,660
17 percent under 18 percent.....	1,564	61,652	74,330	12,246	1,257	66,293	59,669	9,836	818	19,526	12,256	2,034
18 percent under 19 percent.....	1,598	42,078	32,445	5,641	1,291	39,538	29,902	1,155	1,155	25,585	17,498	3,047
19 percent under 20 percent.....	(1)	(1)	(1)	(1)	1,153	28,063	23,304	4,419	1,255	35,513	25,590	4,730
20 percent under 25 percent.....	814	14,410	10,814	2,127	1,353	11,598	9,679	2,217	930	14,472	8,463	1,667
25 percent under 30 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
30 percent under 35 percent.....	2,035	52,770	48,770	13,723	1,493	38,303	33,764	9,550	1,533	14,899	7,698	2,065
35 percent under 40 percent.....	1,255	24,246	13,679	4,474	1,563	50,543	42,013	15,688	1,828	18,367	11,340	3,594
40 percent under 50 percent.....	1,054	30,919	32,232	11,843	2,207	89,163	11,946	9,639	3,100	78,297	9,365	4,073
50 percent or more.....	3,869	113,154	36,299	29,681	2,207	89,163	11,946	9,639	3,100	78,297	9,365	4,073
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
Retail trade—Continued												
Building materials												
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
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	106,644	8,619
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
15 percent under 16 percent.....	1,503	132,252	115,860	19,282	1,402	117,353	103,549	17,386	1,678	195,078	178,666	29,014
16 percent under 17 percent.....	(1)	(1)	(1)	(1)	1,257	122,655	100,759	19,084	1,196	84,743	76,679	14,381
17 percent under 18 percent.....	781	57,878	45,429	8,344	1,257	122,655	100,759	19,084	1,196	84,743	76,679	14,381
18 percent under 19 percent.....	(1)	(1)	(1)	(1)	1,363	106,104	85,548	18,610	2,110	166,590	158,929	36,171
19 percent under 20 percent.....	2,025	113,407	106,635	29,003	1,337	66,833	53,565	14,778	3,195	208,583	205,698	57,519
20 percent under 25 percent.....	1,670	121,129	99,603	21,558	1,363	106,104	85,548	18,610	2,110	166,590	158,929	36,171
25 percent under 30 percent.....	1,394	87,728	92,099	29,805	951	52,897	53,711	17,083	3,640	253,006	263,312	85,542
30 percent under 35 percent.....	1,127	53,862	54,336	19,774	854	36,123	37,883	13,383	222,265	259,550	259,550	96,108
35 percent under 40 percent.....	781	38,798	40,967	18,202	(1)	(1)	(1)	(1)	4,896	170,241	217,591	95,856
40 percent under 50 percent.....	2,514	52,103	30,352	20,547	1,294	34,405	15,715	11,026	6,250	142,553	214,790	130,201
50 percent or more.....	(1)	(1)	(1)	(1)	1,294	34,405	15,715	11,026	6,250	142,553	214,790	130,201
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
Retail trade—Continued												
Hardware and farm equipment												
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
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	106,644	8,619
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
15 percent under 16 percent.....	1,503	132,252	115,860	19,282	1,402	117,353	103,549	17,386	1,678	195,078	178,666	29,014
16 percent under 17 percent.....	(1)	(1)	(1)	(1)	1,257	122,655	100,759	19,084	1,196	84,743	76,679	14,381
17 percent under 18 percent.....	781	57,878	45,429	8,344	1,257	122,655	100,759	19,084	1,196	84,743	76,679	14,381
18 percent under 19 percent.....	(1)	(1)	(1)	(1)	1,363	106,104	85,548	18,610	2,110	166,590	158,929	36,171
19 percent under 20 percent.....	2,025	113,407	106,635	29,003	1,337	66,833	53,565	14,778	3,195	208,583	205,698	57,519
20 percent under 25 percent.....	1,670	121,129	99,603	21,558	1,363	106,104	85,548	18,610	2,110	166,590	158,929	36,171
25 percent under 30 percent.....	1,394	87,728	92,099	29,805	951	52,897	53,711	17,083	3,640	253,006	263,312	85,542
30 percent under 35 percent.....	1,127	53,862	54,336	19,774	854	36,123	37,883	13,383	222,265	259,550	259,550	96,108
35 percent under 40 percent.....	781	38,798	40,967	18,202	(1)	(1)	(1)	(1)	4,896	170,241	217,591	95,856
40 percent under 50 percent.....	2,514	52,103	30,352	20,547	1,294	34,405	15,715	11,026	6,250	142,553	214,790	130,201
50 percent or more.....	(1)	(1)	(1)	(1)	1,294	34,405	15,715	11,026	6,250	142,553	214,790	130,201
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

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 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)
Total.....	30,459	2,627,962	2,209,599	486,611	28,522	2,545,207	2,127,709	465,038	23,155	3,344,239	3,388,887	183,409
Greater than zero, under 5 percent.....	1,816	133,333	152,767	12,254	1,612	173,304	177,443	(1)	3,848	215,300	163,372	5,571
5 percent under 10 percent.....	3,631	353,629	312,338	39,860	3,499	346,103	310,729	39,684	7,870	446,184	383,203	29,318
10 percent under 15 percent.....	1,401	154,852	139,577	16,304	823	85,552	69,757	15,104	1,532	408,371	365,624	47,484
15 percent under 20 percent.....	1,401	144,826	118,520	19,575	1,431	144,826	118,520	19,575	1,532	117,960	109,142	16,963
20 percent under 25 percent.....	1,133	136,889	108,675	19,642	1,133	136,889	108,675	19,642	917	89,235	84,109	14,484
25 percent under 30 percent.....	1,207	113,474	93,236	13,246	1,105	110,476	90,598	16,875	989	68,718	66,970	12,642
30 percent under 35 percent.....	1,020	116,733	92,280	18,239	1,020	116,733	92,280	18,239	1,757	107,843	106,790	23,612
35 percent under 40 percent.....	7,456	624,028	564,315	128,881	7,059	635,104	547,445	123,000	1,757	107,843	106,790	23,612
40 percent under 45 percent.....	5,381	443,852	392,710	116,940	5,076	417,157	369,481	100,365	887	47,464	51,571	14,052
45 percent under 50 percent.....	1,771	113,693	106,723	34,073	1,737	110,655	105,262	33,591	794	33,844	46,420	13,698
50 percent or more.....	1,209	52,334	47,624	5,685	1,157	78,966	78,725	23,127	794	33,844	46,420	13,698
	1,209	56,957	53,681	27,619	1,493	45,980	51,299	24,551	579	15,100	15,386	8,385
	1,205	67,990	31,142	23,401	938	64,612	27,406	20,937				
Retail trade—Continued												
Retail trade—Continued												
Other retail trade												
Total.....	179,937	5,886,034	4,740,991	967,986	143,512	5,336,065	4,211,226	823,203	32,540	2,981,296	2,762,637	605,256
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	9,482	746,802	589,021	15,541
5 percent under 10 percent.....	26,709	1,219,099	893,301	65,195	23,169	1,125,844	815,156	59,555	5,218	616,055	512,758	36,154
10 percent under 15 percent.....	17,950	642,169	487,620	61,132	14,885	611,003	458,452	57,447	3,428	272,318	209,207	26,288
15 percent under 20 percent.....	4,288	163,381	127,946	19,793	3,467	150,254	117,653	18,191	885	167,483	149,752	23,882
20 percent under 25 percent.....	3,852	142,809	115,233	18,960	2,935	133,492	104,364	17,177				
25 percent under 30 percent.....	3,498	101,651	85,079	14,880	3,021	92,279	76,766	13,404	719	51,055	46,199	7,649
30 percent under 35 percent.....	3,631	120,920	95,892	17,707	2,989	118,133	94,125	17,377	855	84,487	73,888	13,943
35 percent under 40 percent.....	1,392	41,594	35,932	7,039	1,031	28,197	22,924	4,481				
40 percent under 45 percent.....	12,452	438,582	380,740	85,514	10,029	398,663	338,717	76,035	2,973	297,811	229,285	58,164
45 percent under 50 percent.....	12,173	114,923	364,344	90,790	10,198	379,713	329,591	90,002	1,943	130,844	124,101	34,433
50 percent or more.....	1,299	260,413	233,306	76,016	8,020	232,375	207,634	67,475	1,981	103,174	66,864	21,381
	8,022	207,723	195,366	72,761	6,420	174,226	159,334	59,196	2,257	123,347	119,318	43,619
	16,235	315,263	319,645	143,866	12,491	282,436	279,546	129,560	1,679	326,440	599,117	282,727
	32,914	410,011	411,904	259,738	22,011	349,901	307,546	193,939	4,020	61,471	63,127	47,775
Wholesale and retail trade—Continued												
Wholesale and retail trade not allocable												
Total.....	179,937	5,886,034	4,740,991	967,986	143,512	5,336,065	4,211,226	823,203	32,540	2,981,296	2,762,637	605,256
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	9,482	746,802	589,021	15,541
5 percent under 10 percent.....	26,709	1,219,099	893,301	65,195	23,169	1,125,844	815,156	59,555	5,218	616,055	512,758	36,154
10 percent under 15 percent.....	17,950	642,169	487,620	61,132	14,885	611,003	458,452	57,447	3,428	272,318	209,207	26,288
15 percent under 20 percent.....	4,288	163,381	127,946	19,793	3,467	150,254	117,653	18,191	885	167,483	149,752	23,882
20 percent under 25 percent.....	3,852	142,809	115,233	18,960	2,935	133,492	104,364	17,177				
25 percent under 30 percent.....	3,498	101,651	85,079	14,880	3,021	92,279	76,766	13,404	719	51,055	46,199	7,649
30 percent under 35 percent.....	3,631	120,920	95,892	17,707	2,989	118,133	94,125	17,377	855	84,487	73,888	13,943
35 percent under 40 percent.....	1,392	41,594	35,932	7,039	1,031	28,197	22,924	4,481				
40 percent under 45 percent.....	12,452	438,582	380,740	85,514	10,029	398,663	338,717	76,035	2,973	297,811	229,285	58,164
45 percent under 50 percent.....	12,173	114,923	364,344	90,790	10,198	379,713	329,591	90,002	1,943	130,844	124,101	34,433
50 percent or more.....	1,299	260,413	233,306	76,016	8,020	232,375	207,634	67,475	1,981	103,174	66,864	21,381
	8,022	207,723	195,366	72,761	6,420	174,226	159,334	59,196	2,257	123,347	119,318	43,619
	16,235	315,263	319,645	143,866	12,491	282,436	279,546	129,560	1,679	326,440	599,117	282,727
	32,914	410,011	411,904	259,738	22,011	349,901	307,546	193,939	4,020	61,471	63,127	47,775

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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ACTIVE PARTNERSHIPS

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				
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	
	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)	
ALL industrial groups.....	938,966	73,412,654	2,178,293	5,085,834	727,725	65,217,119	1,975,740	4,414,715	26,114,781	9,745,507	211,241	2,808,865	75,911	1,056,885	
Agriculture, forestry, and fisheries.....	136,532	4,509,720	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	316,650	320,653	96,722	3,196,212	229,855	241,014	1,827,686	705,987	30,188	311,482	18,763	162,741	
Offices of veterinarians and animal hospitals.....	851	1,178	1,036	210	772	1,036	1,036	210	38,805	17,930	(1)	(1)	(1)	(1)	
Fisheries.....	6,093	83,700	7,092	970	1,132	64,863	3,431	50,250	9,331	11,738	646	11,738	112	4,784	
Other agriculture, forestry, and fisheries.....	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	
Mining.....	11,279	513,938	60,525	1,554	5,955	384,084	34,309	1,356	203,678	64,666	5,324	55,571	17,344	104,030	
Crude petroleum and natural gas.....	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	
Other mining, including quarrying.....	68,290	7,432,568	165,377	247,517	51,869	6,194,163	134,619	204,420	1,546,228	770,283	10,421	143,730	24,194	80,003	
Construction.....	19,481	4,559,405	91,409	141,215	15,389	3,634,993	71,483	116,724	716,793	397,362	4,092	75,597	20,215	56,817	
General contractors.....	37,742	2,652,007	66,883	102,987	32,584	2,363,271	57,081	85,175	763,163	374,836	5,158	62,093	3,033	19,519	
Special trade contractors.....	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	
Plumbing, heating, and air conditioning.....	3,076	344,368	4,185	21,599	2,683	297,393	3,491	19,844	80,743	42,444	(1)	(1)	(1)	(1)	
Electrical work.....	27,933	1,746,329	36,092	40,953	24,100	1,563,648	35,688	54,945	266,392	24,992	3,833	45,944	2,029	14,855	
Other special trade contractors.....	5,067	280,556	7,085	3,315	3,896	194,299	6,055	2,521	66,272	37,885	1,171	6,011	946	3,167	
Contractors not allocable.....	5,817	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	4,380	59,291	
Manufacturing.....	884,622	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	8,845	
Food and kindred products, including beverages.....	684	238,233	3,083	26,266	499	205,069	2,727	23,313	46,249	16,636	185	5,588	46	1,305	
Textile and mill products.....	3,973	1,010,621	7,050	94,842	3,431	933,192	6,231	88,430	214,906	70,660	562	14,649	430	4,328	
Fabrics and textile mill products made from.....	7,824	795,810	34,511	73,397	5,827	606,752	23,912	51,027	179,286	64,878	2,002	33,962	2,112	22,845	
Lumber and wood products, except furniture.....	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	
Furniture and fixtures.....	6,381	450,765	12,660	19,918	5,272	425,215	11,882	15,167	170,995	73,215	1,109	8,260	199	4,909	
Printing, publishing, and allied industries.....	317	78,203	631	7,968	270	71,477	519	6,626	19,466	7,132	(1)	(1)	(1)	(1)	
Chemicals and allied products.....	3,177	190,315	10,767	13,171	1,325	178,849	10,240	12,170	67,181	21,137	332	3,890	6	946	
Leather and leather products.....	702	115,481	2,312	8,289	1,499	102,686	1,729	7,361	29,069	12,476	203	3,914	258	1,037	
Stone, clay, and glass products.....	3,028	473,749	9,361	57,944	2,616	439,939	8,469	52,018	139,259	55,229	412	7,365	693	3,412	
Primary metal industries, except machinery and transportation equipment.....	4,822	496,712	15,038	38,191	4,000	459,413	13,391	35,591	163,800	75,561	822	10,712	13	2,815	
Machinery, except electrical and transportation equipment.....	997	120,942	1,905	13,932	524	115,777	1,585	13,419	36,437	16,243	473	11,052	119	912	
Electrical machinery, equipment, and supplies.....	434	55,806	1,188	6,984	291	52,707	1,091	4,870	13,400	5,269	(1)	(1)	(1)	(1)	
Transportation equipment.....	4,999	598,943	10,884	60,386	3,581	543,432	9,273	51,933	171,716	67,424	1,418	11,467	266	4,770	
Other manufacturing industries.....	18,100	1,166,703	74,601	12,138	14,490	1,037,824	61,640	11,109	450,350	157,417	3,610	49,727	79	11,228	
Transportation, communication, and sanitary services.....	12,055	789,959	54,563	7,978	9,735	706,593	45,758	7,091	212,441	98,637	2,320	36,084	43	6,686	
Motor freight transportation and warehousing.....	3,852	285,164	11,887	4,150	2,935	248,476	9,050	3,362	88,254	40,652	917	10,236	36	2,321	
Other transportation.....	2,193	91,980	8,151	4,56	1,820	82,755	6,832	456	59,655	18,128	373	3,407	-	2,221	
Communication, water supply, and sanitary services.....	277,562	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 and retail trade.....	6,922	3,167,371	19,744	115,065	5,947	2,895,199	17,735	100,786	428,743	110,056	975	36,789	643	5,977	
Wholesale trade.....	978	272,138	1,794	38,707	764	252,863	1,691	35,726	57,168	16,882	214	4,474	1	472	
Groceries and related products.....	693	229,958	834	38,036	598	218,420	1,377	35,431	48,900	13,757	95	2,410	12	144	
Electrical goods.....	1,268	591,616	4,062	38,332	1,084	558,129	3,405	36,901	95,989	21,957	184	36,084	6	644	
Hardware, plumbing, heating, and cooling equipment.....	1,564	586,035	2,062	68,465	1,292	543,993	1,903	62,263	109,168	33,489	272	4,766	-	694	
Beer, wine, and distilled alcoholic beverages.....	523	143,645	834	15,325	470	138,167	782	14,856	29,839	9,935	53	1,776	-	177	
Dry goods and apparel.....	1,347	463,276	4,032	29,940	1,072	423,358	3,076	27,982	72,316	19,626	275	4,029	51	1,199	
Drugs, chemicals, and allied products.....	2,316	319,522	6,812	69,083	1,897	473,117	3,829	41,874	128,574	41,086	419	12,093	34	3,465	
Lumber and construction materials.....	3,861	378,647	3,880	63,047	1,901	356,978	3,359	57,037	105,301	30,219	560	5,420	34	3,008	
Machinery, equipment, and supplies.....	3,131	2,412,166	10,729	159,369	2,375	2,191,783	8,809	150,629	474,643	197,640	331	19,646	55	5,008	
Motor vehicles and automotive equipment.....	20,847	4,078,037	38,303	307,646	17,099	3,793,464	34,209	276,866	886,157	289,056	3,748	46,868	757	11,308	
Farm products—raw materials.....	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	578,687	5,802	124,634	
Other wholesalers.....	37,352	5,443,741	54,989	268,388	32,521	5,002,169	43,780	241,663	964,747	281,461	4,831	73,334	475	12,797	
Retail trade.....	2,665	184,298	4,952	4,439	2,225	160,377	2,396	3,921	83,546	245,184	3,967	59,794	475	11,307	
Food.....	2,732	152,737	2,664	4,529	2,208	151,675	4,290	4,290	87,218	21,097	440	11,046	-	963	
Grocery stores, meat, fish, fruit, and vegetable markets.....	1,914	119,389	18,625	230,974	8,849	1,065,726	12,995	200,839	299,101	86,360	2,464	32,776	-	9,541	
Bakeries.....	6,008	1,387,217	14,478	352,904	12,035	1,256,849	15,295	312,124	31,319	121,639	2,879	36,360	1,047	8,998	
Other food stores.....	11,117	3,421,996	21,013	249,519	11,156	1,180,502	14,188	234,780	415,642	127,333	2,852	43,944	493	17,441	
General merchandise.....	30,656	2,371,901	20,498	97,470	25,205	2,130,179	18,060	84,303	500,478	171,582	5,451	48,928	239	8,095	
Apparel and accessories.....															
Furniture, home furnishings, and equipment.....															
Automotive dealers.....															
Gasoline service stations.....															

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

ACTIVE PARTNERSHIPS

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				
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	
	Number of partner-ships	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Inventory, end-of-year (Thousand dollars)	Number of partner-ships	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Inventory, end-of-year (Thousand dollars)	Gross profit (Thousand dollars)	Net profit (Thousand dollars)	Number of partner-ships	Gross profit (Thousand dollars)	Gross loss (Thousand dollars)	Net loss (Thousand dollars)	
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	32,753	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	1,160,160	10,426	140,067	216,699	61,936	1,113	16,191	—	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	1,001	
Fuel and ice dealers.....	2,705	265,812	5,653	11,584	2,222	230,684	4,756	9,894	81,479	23,685	483	4,784	110	2,003	
Antique and secondhand stores.....	2,568	1,367	18,128	18,128	1,933	18,128	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	365,695	126,253	612	11,348	55	2,377	
Liquor stores.....	5,165	604,312	5,517	73,165	4,366	559,634	4,475	67,565	118,507	45,447	799	11,161	27	1,077	
News dealers and stands; cigar stores and stands.....	1,128	86,090	7,763	7,763	1,030	82,472	4,696	18,324	18,324	7,705	(1)	(1)	(1)	(1)	
Florists.....	2,916	121,889	3,317	5,218	2,268	110,416	2,817	2,556	57,835	15,736	648	5,316	9	1,304	
Jewelry stores.....	2,745	159,973	2,119	66,768	2,264	131,235	1,711	52,758	58,471	18,025	501	11,348	302	2,994	
Other retail trade.....	15,911	1,059,321	18,206	143,382	11,264	923,051	14,611	121,383	291,601	91,002	4,247	28,628	577	10,165	
Wholesale and retail trade not allocable.....	6,842	1,125,660	14,090	130,420	5,672	1,032,145	12,447	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	107,762	3,988,960	1,431,525	63,912	694,249	677	313,991	
Credit agencies other than banks.....	2,240	61,580	1,270	Not applicable	1,882	59,508	1,238	Not applicable	52,254	27,264	368	1,386	—	1,724	
Security and commodity brokers, dealers, exchanges, and services.....	2,882	1,434,671	11,871	11,871	2,178	1,377,553	11,477	Not applicable	1,376,531	354,178	704	57,118	—	27,951	
Insurance agents, brokers, and services.....	11,920	2,974,866	7,109	11,920	10,839	2,548,822	11,482	Not applicable	2,542,669	176,440	1,081	14,838	11	1,823	
Real estate.....	155,415	1,179,035	553,264	Not applicable	107,874	2,067,222	324,852	Not applicable	2,003,450	307,717	4,754	596,101	653	232,707	
Operators (except developers) and lessors.....	138,813	2,179,035	536,365	Not applicable	92,468	1,611,000	309,959	Not applicable	1,606,866	510,915	43,403	367,335	—	199,513	
Agents, brokers, and managers.....	7,841	276,650	9,928	6,205	6,205	251,968	8,123	Not applicable	204,240	13,627	1,696	13,627	693	14,900	
Other real estate.....	8,661	200,181	6,783	8,661	6,281	204,394	4,770	Not applicable	195,384	109,664	2,440	15,159	—	18,292	
Other finance, insurance, and real estate.....	35,221	1,012,012	6,787	Not applicable	20,993	130,091	4,481	Not applicable	114,056	165,728	14,228	24,606	13	49,786	
Services.....	171,278	9,985,284	364,684	123,450	139,651	9,234,724	269,316	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	5,804	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	1,284	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	231,539	6,151	86,387	46	15,601	
Laundries, laundry services, and cleaning and dyeing plants.....	14,863	342,117	43,560	4,851	10,828	463,303	28,769	4,508	346,196	72,172	4,035	59,846	44	12,468	
Photographic studios, including commercial photography.....	2,001	83,270	2,518	1,806	1,714	77,764	2,405	5,376	46,175	16,013	287	3,531	—	507	
Beauty and barber shops, including schools.....	12,859	219,260	6,113	1,806	11,777	205,352	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	16,859	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	684	15,917	
Advertising.....	1,557	128,117	2,139	737	1,262	114,641	1,901	701	47,286	12,800	295	4,881	—	488	
Services to dwellings and other buildings.....	15,974	56,905	1,256	61	1,720	54,216	1,209	61	40,572	13,358	177	1,654	—	135	
Other business services.....	18,283	722,498	34,462	38,680	15,216	621,732	18,077	33,378	467,065	168,259	4,277	50,000	684	15,294	
Automotive services.....	16,149	631,305	13,228	38,284	13,762	563,051	11,464	33,015	246,780	102,505	2,387	27,397	40	3,918	
Automobile parking.....	1,453	64,094	20,691	335	820	36,126	6,297	272	27,436	5,861	613	23,733	—	4,716	
Other automotive services, including rentals.....	10,610	288,790	7,139	20,647	8,737	267,732	6,424	18,365	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	1,098	81,160	161	57	50,462	8,197	300	32,265	—	8,528	
Motion picture theaters.....	1,787	106,037	6,651	163	2,098	87,340	4,075	121	66,189	14,307	669	13,931	—	2,968	
Bowling alleys and billiard and pool parlors.....	1,525	91,516	13,084	4,578	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	5,621,117	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	1,368	41,095	—	7,886	
Offices of physicians, surgeons, and oculists.....	10,547	1,113,766	14,984	634	10,579	1,107,817	14,886	634	1,097,450	683,493	1,368	5,949	—	1,749	
Offices of dentists and dental surgeons.....	1,329	702,465	2,343	41	1,265	86,212	2,326	41	82,393	42,106	(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	1,132,287	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	1,293	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	—	2,069	
Accounting, auditing, and bookkeeping services.....	9,115	925,892	11,794	485	8,519	916,841	11,502	4,476	906,062	338,525	596	9,002	—	6,654	
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	

*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 4,392 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)	Number of partnerships	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	138,966	73,412,664	2,178,293	5,085,834	727,725	65,217,119	1,575,740	4,414,715	211,241	9,745,507	2,808,865	75,911	1,056,885					
Under \$5,000	191,458	384,908	79,256	281,554	116,198	258,633	31,665	8,555	222,819	127,179	35,260	11,651	133,665					
\$5,000 under \$10,000	104,448	742,709	97,076	41,737	78,980	565,479	58,188	28,134	449,255	230,080	24,868	1,684	72,497					
\$10,000 under \$15,000	75,282	911,050	96,147	58,454	61,127	725,419	61,888	18,134	543,399	313,239	15,155	5,236	52,642					
\$15,000 under \$20,000	56,816	971,767	82,078	62,900	46,110	802,869	55,896	42,303	577,281	268,519	9,906	3,933	38,638					
\$20,000 under \$25,000	46,840	1,035,771	77,119	64,838	39,244	868,683	56,077	43,497	682,158	269,434	7,596	2,936	35,345					
\$25,000 under \$30,000	40,623	1,095,970	67,160	67,160	34,202	921,224	52,248	53,325	990,359	276,047	90,710	1,701	31,201					
\$30,000 under \$40,000	41,601	2,118,387	114,747	153,892	52,983	1,806,043	85,377	116,810	1,082,892	448,683	9,018	3,647	39,702					
\$40,000 under \$50,000	40,297	2,091,944	104,550	149,126	41,872	1,860,220	80,522	121,634	1,086,567	446,018	5,227	1,787	37,672					
\$50,000 under \$75,000	49,662	2,895,821	206,538	384,444	70,136	2,278,574	295,697	295,697	2,244,541	646,007	10,161	3,670	67,833					
\$75,000 under \$100,000	56,710	6,891,002	209,834	537,542	50,830	3,843,127	117,393	296,113	1,905,281	786,345	5,101	3,038	45,125					
\$100,000 under \$150,000	29,898	3,129,790	137,644	435,475	26,773	4,600,065	107,364	478,334	2,879,537	1,168,892	5,880	6,235	85,347					
\$150,000 under \$200,000	17,925	3,970,308	95,058	327,514	16,066	3,264,122	72,561	294,113	1,885,452	709,163	3,129	4,523	45,686					
\$200,000 under \$300,000	33,222	11,451,742	270,456	917,134	29,868	10,286,598	198,960	813,288	3,573,686	1,151,503	3,354	3,023	40,402					
\$300,000 under \$500,000	12,468	3,536,011	146,964	601,562	11,254	7,697,778	116,273	540,268	2,262,023	707,693	1,214	7,027	94,410					
\$500,000 under \$1,000,000	6,685	12,281,901	154,854	729,210	6,003	10,982,123	114,364	657,812	2,848,715	799,716	682	8,147	81,134					
\$1,000,000 or more	27,331	6,618,572	66,208	226,125	538	5,976,840	61,963	214,479	1,902,561	489,849	58	7,799	18,435					
Receipts not reported			10,343	567	980		1,429			6,668	26,351		109,376					
AGRICULTURE, FORESTRY, AND FISHERIES																		
Total	136,532	4,095,720	345,647	395,941	103,746	3,802,428	250,647	267,821	2,080,919	784,410	32,786	19,111	174,617					
Under \$5,000	32,878	79,986	14,126	4,341	21,891	59,006	5,231	1,723	47,299	32,978	10,987	4,521	21,690					
\$5,000 under \$10,000	23,263	170,184	22,730	4,853	18,417	134,263	11,028	6,421	97,220	56,033	4,846	1,821	15,624					
\$10,000 under \$15,000	14,651	180,898	23,970	7,828	11,891	147,232	15,873	5,262	102,526	53,555	2,760	2,956	15,003					
\$15,000 under \$20,000	10,953	190,109	12,642	17,310	9,463	164,139	16,412	10,772	112,271	55,044	1,490	910	12,074					
\$20,000 under \$25,000	8,448	189,033	19,292	8,445	7,368	165,499	15,524	9,216	108,280	52,089	1,080	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	635	6,730					
\$30,000 under \$40,000	8,469	294,675	27,296	26,202	7,022	244,466	19,595	18,135	153,611	64,967	1,447	896	26,660					
\$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	530	9,374					
\$50,000 under \$75,000	7,971	485,523	37,491	40,886	6,715	408,570	30,284	38,571	250,083	99,282	1,256	2,686	32,527					
\$75,000 under \$100,000	3,710	319,229	25,305	31,667	3,015	258,362	18,827	27,818	148,244	54,477	695	30,307	12,134					
\$100,000 under \$150,000	4,170	507,764	34,743	41,390	3,471	424,644	36,017	36,017	228,265	76,699	41,899	666	13,410					
\$150,000 under \$200,000	1,663	284,788	18,014	26,202	1,323	237,663	13,847	16,380	144,200	32,601	280	3,952	3,952					
\$200,000 under \$300,000	1,872	193,211	10,635	11,790	793	169,537	7,890	9,804	77,589	28,929	466	1,598	27,096					
\$300,000 under \$500,000	1,694	574,423	30,700	40,528	1,347	468,533	19,948	23,410	232,727	51,916	466	53,175	27,096					
\$500,000 under \$1,000,000	457	311,382	9,801	20,363	360	264,741	7,386	15,422	84,606	16,530	97	22,697	272					
\$1,000,000 under \$5,000,000	189	326,417	6,782	28,392	144	249,403	4,753	20,486	59,609	9,684	45	22,039	244					
\$5,000,000 or more	12	79,050	768	3,350	11	71,382	677	3,350	9,495	1	1	971	18					
Receipts not reported	5,056		3,295	42	(1)		(1)			(1)	4,918		12,084					
Palms																		
Total	126,910	3,887,999	316,659	320,653	96,722	3,196,212	229,855	241,014	1,627,686	708,987	31,188	18,763	162,741					
Under \$5,000	37,762	75,294	12,993	4,291	20,718	55,840	4,255	1,701	44,473	31,826	10,044	3,410	25,378					
\$5,000 under \$10,000	22,182	162,166	21,912	9,571	12,835	128,330	13,538	6,336	97,610	53,167	4,611	1,610	15,296					
\$10,000 under \$15,000	13,981	172,653	22,605	7,763	11,421	141,419	15,446	5,227	97,567	50,747	2,560	2,966	12,847					
\$15,000 under \$20,000	10,230	171,139	18,467	8,888	7,139	153,769	15,445	10,742	103,832	51,372	1,999	810	7,608					
\$20,000 under \$25,000	8,019	179,418	20,662	8,413	7,016	157,051	14,848	7,211	101,119	48,975	1,003	1,889	4,198					
\$25,000 under \$30,000	9,297	171,978	17,937	11,989	8,281	144,069	13,903	9,825	89,395	41,016	635	628	6,126					
\$30,000 under \$40,000	7,857	273,176	25,424	23,397	6,527	238,919	19,653	13,919	138,919	59,351	1,300	23,787	8,989					
\$40,000 under \$50,000	4,813	214,072	16,424	16,940	4,256	189,081	15,432	16,317	110,466	46,638	1,067	12,329	5,146					
\$50,000 under \$75,000	7,149	434,401	34,859	47,727	5,972	362,284	27,812	37,353	212,060	83,644	1,177	29,156	782					
\$75,000 under \$100,000	3,318	284,253	23,961	35,229	2,662	228,525	17,641	27,710	129,199	49,240	936	29,140	2,686					
\$100,000 under \$150,000	7,735	434,116	31,212	37,320	3,152	384,977	24,700	32,791	210,881	72,685	583	36,118	666					
\$150,000 under \$200,000	1,458	254,049	16,508	26,202	1,217	124,657	12,467	16,180	82,517	34,358	241	17,154	66					
\$200,000 under \$300,000	724	161,029	9,506	10,294	600	132,952	7,257	9,003	66,096	19,958	382	45,777	1,572					
\$300,000 under \$500,000	1,286	437,333	26,034	36,995	1,028	352,314	16,145	19,834	188,406	43,495	1,372	5,772	25,991					
\$500,000 under \$1,000,000	297	184,222	7,532	15,648	225	156,847	5,585	11,438	66,791	12,252	68	20,218	246					
\$1,000,000 under \$5,000,000	111	404,994	5,118	15,086	80	334,799	3,306	9,452	42,315	9,356	31	18,267	108					
\$5,000,000 or more	7	45,573	540	1,407	6	37,905	449	1,407	6,840	1,706	4,546	971	5,063					
Receipts not reported	4,684		3,030	42	(1)		(1)			(1)	11,357		11,357					

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

ACTIVE PARTNERSHIPS

Industry and size of business receipts	Partnerships with and without net profit					Partnership with net profit					Partnership without net profit				
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	
	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)	
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	888	282	646	5,028	570	85	5,310	2,866	235	1,406	49	368	
\$10,000 under \$15,000.....	670	8,245	1,293	470	470	5,813	427	30	4,959	2,408	318	2,910	-	2,649	
\$15,000 under \$20,000.....	429	12,357	1,840	171	603	10,370	767	30	8,159	3,424	-	-	-	-	
\$20,000 under \$25,000.....	429	9,1615	823	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	469	17,342	1,302	208	14,852	5,346	195	5,038	-	567	
\$40,000 under \$50,000.....	547	24,642	1,503	883	469	21,098	1,178	385	16,567	6,452	-	-	-	-	
\$50,000 under \$75,000.....	822	51,122	2,632	1,359	743	46,274	2,412	1,218	38,023	14,623	273	13,305	-	1,559	
\$75,000 under \$100,000.....	392	32,976	1,344	1,138	353	29,837	1,186	138	19,042	5,217	-	-	-	-	
\$100,000 under \$150,000.....	439	53,648	3,531	4,070	319	39,493	1,912	3,226	17,384	4,014	-	-	-	-	
\$150,000 under \$200,000.....	205	34,729	1,906	1,206	166	28,586	1,383	801	18,583	4,243	-	-	-	-	
\$200,000 under \$250,000.....	148	33,152	1,129	1,456	123	27,495	803	801	11,393	2,333	84	7,398	26	1,103	
\$250,000 under \$500,000.....	378	137,090	4,661	7,333	319	116,119	3,803	3,514	44,261	8,421	29	2,479	26	972	
\$500,000 under \$1,000,000.....	160	106,938	2,289	4,715	131	87,894	1,801	3,984	17,815	4,287	-	-	-	-	
\$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	-	-	-	1,307	
Receipts not reported.....	372	-	265	-	-	-	-	-	-	-	372	-	-	-	
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	1,254	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	917	-	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	1,456	10,415	
\$25,000 under \$30,000.....	508	13,938	1,876	17	332	9,905	905	17	5,953	2,117	-	-	-	-	
\$30,000 under \$40,000.....	449	26,812	3,410	51	386	19,903	1,818	61	10,056	3,834	196	1,735	662	2,430	
\$40,000 under \$50,000.....	918	20,480	1,863	53	392	16,104	1,092	61	10,077	4,769	97	1,532	-	986	
\$50,000 under \$75,000.....	429	57,172	5,908	188	584	51,364	3,263	188	23,911	8,089	351	12,641	2,363	8,828	
\$75,000 under \$100,000.....	429	36,910	1,881	188	312	26,168	1,641	30	15,021	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	-	7,112	
\$200,000 under \$250,000.....	213	46,509	4,108	518	143	31,970	2,640	518	15,748	3,284	78	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	2,329	2,060	8	105,811	11,113	2,060	35,316	7,667	1	2,243	-	6,200	
Receipts not reported.....	1,995	-	2,329	-	-	-	-	-	-	-	1,917	-	-	35,693	
Crude Petroleum and Natural Gas															
Total.....	11,279	543,938	60,325	1,554	5,955	384,084	34,039	1,356	203,678	64,666	5,324	55,571	17,344	164,030	
Under \$5,000.....	4,556	7,662	2,375	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	8,134	1,387	56	645	4,693	377	-	2,867	1,544	1,488	945	1,560	7,505	
\$10,000 under \$15,000.....	547	6,627	1,087	234	234	2,723	234	-	2,013	1,063	313	1,201	655	2,071	
\$15,000 under \$20,000.....	528	9,207	1,350	-	293	5,247	513	-	3,690	1,974	235	1,510	1,070	2,626	
\$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	352	11,729	1,254	61	5,782	2,349	234	2,903	662	3,307	
\$30,000 under \$40,000.....	508	17,115	2,677	23	215	9,870	1,665	6	6,674	3,597	-	-	-	8,144	
\$40,000 under \$50,000.....	293	13,279	1,526	23	188	33,312	2,606	188	20,432	6,851	234	8,352	2,363	8,144	
\$50,000 under \$75,000.....	547	33,943	3,691	188	488	46,929	2,945	250	23,002	6,696	275	18,046	5,335	25,466	
\$75,000 under \$100,000.....	195	17,278	2,387	-	289	15,949	1,404	257	8,167	1,673	275	18,046	5,335	25,466	
\$100,000 under \$150,000.....	181	23,703	2,255	-	289	15,949	1,404	257	8,167	1,673	275	18,046	5,335	25,466	
\$150,000 under \$200,000.....	269	46,084	3,651	250	74	38,460	7,574	292	40,872	12,132	25	6,487	197	3,183	
\$200,000 under \$250,000.....	134	28,840	2,625	102	213	24,933	1,945	47	24,933	8,355	25	6,487	197	3,183	
\$250,000 under \$500,000.....	267	96,460	9,916	123	75	51,902	6,324	271	40,254	12,358	18	10,243	1,341	6,041	
\$500,000 under \$1,000,000.....	100	69,916	6,324	123	44	78,552	6,043	271	40,254	12,358	18	10,243	1,341	6,041	
\$1,000,000 under \$5,000,000.....	62	114,142	9,756	286	44	30,305	4,456	157	14,146	1,925	1	2,248	-	25,911	
\$5,000,000 or more.....	62	35,561	5,126	137	3	30,305	4,456	157	14,146	1,925	1	2,248	-	25,911	
Receipts not reported.....	1,330	-	1,600	-	-	-	-	-	-	-	1,222	-	-	-	

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

ACTIVE PARTNERSHIPS

Industry and size of business receipts	Partnerships with and without net profit					Partnership with net profit					Partnership without net profit				
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	
Mining—Continued															
Other Mining, Including Quarrying															
Total.....	4,660	40,914	39,238	6,787	2,948	382,927	30,196	5,681	156,463	47,004	1,712	21,704	349	15,86	
Under \$5,000.....	586	1,236	703	342	274	669	21	-	519	391	449	660	340	2,394	
\$5,000 under \$10,000.....	528	7,091	458	5	591	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.....	430	16,898	1,070	-	371	14,408	901	-	7,677	2,647	-	-	-	-	
\$30,000 under \$40,000.....	371	23,229	2,217	188	313	20,015	1,770	30	9,533	2,226	194	9,280	-	3,724	
\$40,000 under \$50,000.....	234	19,632	1,851	200	274	31,692	2,652	39	15,778	4,651	-	-	-	-	
\$50,000 under \$75,000.....	352	41,161	5,607	200	181	30,782	3,624	775	24,821	7,394	44	5,125	-	1,083	
\$75,000 under \$100,000.....	200	34,116	4,282	775	199	61,743	4,002	1,128	19,716	5,477	-	-	-	-	
\$100,000 under \$150,000.....	233	72,699	5,091	1,189	79	51,933	3,941	1,765	22,889	5,601	7	3,381	-	379	
\$150,000 under \$200,000.....	89	99,547	4,500	2,074	42	65,474	6,657	1,903	21,170	5,742	-	-	-	7,102	
\$200,000 under \$250,000.....	49	75,993	6,557	1,903	5	-	-	-	-	-	-	-	-	-	
\$250,000 under \$500,000.....	5	75,993	6,557	1,903	5	-	-	-	-	-	-	-	-	-	
\$500,000 or more.....	665	-	729	-	-	-	-	-	-	-	-	-	-	-	
Receipts not reported.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
CONSTRUCTION															
Total.....	62,890	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.....	7,655	35,692	2,031	3,572	3,853	29,440	1,433	3,960	18,928	12,734	802	2,315	523	1,402	
\$10,000 under \$15,000.....	7,845	61,980	2,599	6,419	4,182	52,330	2,124	1,680	31,454	22,266	763	3,756	1,082	1,188	
\$15,000 under \$20,000.....	4,868	86,083	3,274	1,901	4,440	77,060	2,591	1,855	41,738	27,843	528	3,273	357	1,246	
\$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	91	4,762	91	1,120	
\$25,000 under \$30,000.....	3,894	106,768	3,169	2,544	3,326	91,498	2,260	1,899	45,438	29,626	568	5,158	204	1,035	
\$30,000 under \$40,000.....	5,332	189,567	6,028	6,848	4,768	166,213	5,132	5,246	80,223	68,488	688	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	13,644	329	4,275	
\$75,000 under \$100,000.....	3,927	340,882	9,280	22,279	3,458	300,417	8,060	21,646	101,158	50,378	469	8,855	115	3,101	
\$100,000 under \$150,000.....	4,403	542,471	13,378	22,500	3,973	488,562	20,125	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	107	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	1,424	
\$250,000 under \$500,000.....	2,703	900,179	18,684	41,625	2,337	822,993	14,825	36,834	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	11,628	134	9,995	5,254	10,521	
\$1,000,000 under \$5,000,000.....	705	1,331,563	20,560	25,471	568	1,039,910	13,987	23,570	157,013	68,930	137	24,246	5,308	13,459	
\$5,000,000 or more.....	102	1,531,970	28,778	3,508	76	1,177,203	36,794	2,911	200,464	108,026	26	2,637	7,569	13,665	
Receipts not reported.....	1,280	-	415	422	(1)	-	(1)	-	-	(1)	1,230	-	-	5,692	
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	75,397	20,215	56,817	
Under \$5,000.....	1,055	2,517	245	478	645	1,802	61	3,001	1,216	1,004	566	476	399	1,047	
\$5,000 under \$10,000.....	803	5,995	509	3,021	647	4,784	258	-	2,482	1,906	273	1,003	896	381	
\$10,000 under \$15,000.....	1,133	14,345	639	3,778	860	10,981	508	1,174	7,254	4,786	215	686	357	770	
\$15,000 under \$20,000.....	1,177	20,451	609	671	962	16,765	599	970	7,514	4,786	215	686	357	770	
\$20,000 under \$25,000.....	1,251	27,604	1,297	1,011	977	21,892	1,002	1,297	9,413	6,006	274	1,497	55	644	
\$25,000 under \$30,000.....	782	21,157	817	283	886	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	38,973	1,597	2,115	16,398	8,898	254	2,048	317	1,411	
\$40,000 under \$50,000.....	1,231	54,940	1,941	2,936	1,036	46,433	1,776	3,334	34,826	19,672	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	1,745	32,863	17,306	66	9,242	16	4,646	
\$100,000 under \$150,000.....	1,700	214,861	5,820	11,127	1,524	182,752	4,289	10,172	53,659	27,599	391	9,242	95	4,646	
\$150,000 under \$200,000.....	1,198	207,557	3,206	16,568	1,083	170,986	2,108	10,593	30,153	20,153	64	2,925	17	474	
\$200,000 under \$250,000.....	1,747	167,587	2,437	11,588	683	153,233	1,401	9,344	31,401	19,344	242	10,456	1,697	6,337	
\$250,000 under \$500,000.....	1,501	539,719	10,642	26,957	1,254	452,730	7,713	26,398	85,280	34,542	103	6,942	3,820	9,392	
\$500,000 under \$1,000,000.....	730	511,143	11,049	16,416	627	438,030	8,788	27,738	73,613	31,957	103	6,942	3,820	9,392	
\$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	21,992	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

Industry and size of business receipts	Partnerships with and without net profit				Partnership with net profit				Partnership without net profit					
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
	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 losses (Thousand dollars)	Net losses (Thousand dollars)
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	1,221	1,026	77	1,011
\$5,000 under \$10,000.....	3,324	25,486	1,386	549	2,796	13,937	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	372	22,860	16,357	176	2,169	787	787
\$15,000 under \$20,000.....	2,594	56,815	2,192	1,230	2,989	51,817	1,559	1,195	20,430	20,430	284	2,566	—	363
\$20,000 under \$25,000.....	2,682	57,872	1,533	8,645	2,336	52,249	1,122	964	26,434	17,137	36	2,708	36	401
\$25,000 under \$30,000.....	3,536	123,526	3,433	2,124	2,369	65,175	1,902	1,730	34,616	22,080	313	3,701	—	422
\$30,000 under \$40,000.....	2,462	110,536	3,369	3,271	3,244	113,348	3,220	1,130	57,180	33,808	292	2,843	167	510
\$40,000 under \$50,000.....	4,535	277,455	7,596	4,271	2,266	102,297	3,673	3,673	100,881	22,552	267	2,384	627	627
\$50,000 under \$75,000.....	2,169	186,517	5,697	13,837	1,895	162,817	6,154	6,130	60,095	52,552	37	7,976	27	2,191
\$75,000 under \$100,000.....	2,566	311,402	7,577	11,358	2,312	279,602	6,087	9,938	89,481	28,613	274	6,001	28	1,450
\$100,000 under \$150,000.....	1,310	224,071	7,129	9,932	1,153	197,104	6,337	9,418	62,671	23,408	411	13,450	110	4,422
\$150,000 under \$200,000.....	714	159,191	3,418	7,271	606	134,691	2,875	5,331	35,227	12,462	108	4,070	—	662
\$200,000 under \$250,000.....	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
\$250,000 under \$500,000.....	327	223,204	3,905	7,659	298	203,489	3,317	6,440	43,304	17,323	29	3,053	692	1,387
\$500,000 under \$1,000,000.....	138	243,519	3,580	9,585	123	204,662	3,242	8,847	35,314	12,842	15	2,618	767	1,594
\$1,000,000 or more.....	113	144,119	3,604	954	12	133,603	3,604	954	18,584	10,388	292	—	—	437
Receipts not reported.....	313	—	146	—	(1)	—	(1)	—	—	(1)	—	—	—	—
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	23	410	276	137	23	2,159	1,459	—	2,159	—	—
\$10,000 under \$15,000.....	529	6,530	228	—	411	5,082	173	—	2,845	1,945	137	595	10	133
\$15,000 under \$20,000.....	508	8,817	473	—	489	8,478	437	—	4,567	2,627	—	4,567	—	—
\$20,000 under \$25,000.....	234	5,402	333	224	195	4,546	252	224	1,929	944	—	1,929	—	—
\$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	—	6,645	—	—
\$40,000 under \$50,000.....	234	10,618	404	—	195	8,869	362	—	3,862	2,267	—	3,862	—	—
\$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	—	8,200	—	—
\$100,000 under \$150,000.....	196	26,617	417	15	196	26,617	417	15	5,968	2,857	—	5,968	—	—
\$150,000 under \$200,000.....	95	29,664	1,104	604	80	24,929	1,003	475	5,715	2,345	2	5,715	—	—
\$200,000 under \$300,000.....	19	14,198	402	75	17	12,303	402	75	3,815	2,348	—	3,815	—	—
\$300,000 under \$500,000.....	8	15,146	45	236	7	14,076	41	236	1,945	793	1	1,945	—	—
\$500,000 or more.....	1	11,037	906	422	1	11,037	906	422	4,946	3,600	331	4,946	—	1,204
Receipts not reported.....	351	—	89	—	(1)	—	—	—	—	(1)	—	—	—	—
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	2,424	17,497	1,066	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	28,457	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	20,129	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	12	2,518	12	1,327
\$25,000 under \$30,000.....	1,953	63,906	2,026	2,948	1,564	42,500	1,634	1,866	21,875	11,463	389	2,461	703	1,720
\$30,000 under \$40,000.....	2,743	93,976	3,955	2,290	2,372	82,152	3,299	4,582	45,172	20,177	371	5,052	202	1,893
\$40,000 under \$50,000.....	2,033	92,305	4,160	6,260	1,741	78,174	3,469	2,768	31,379	16,572	232	3,042	136	2,627
\$50,000 under \$75,000.....	4,602	285,901	10,474	14,282	3,974	243,873	8,467	12,021	101,427	68	55	9,443	55	3,144
\$75,000 under \$100,000.....	3,015	281,624	8,758	13,988	2,661	234,002	7,073	14,782	93,456	39,458	334	9,707	—	1,448
\$100,000 under \$150,000.....	3,654	442,994	12,763	22,918	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	96,873	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	101,256	421	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 or more.....	1,015	1,832,864	25,347	173,818	906	1,665,074	22,081	157,488	352,333	108,347	109	22,327	353	7,262
\$5,000,000 or more.....	63	567,290	4,462	30,773	53	486,476	3,500	43,933	75,240	21,349	40	7,302	—	3,250
Receipts not reported.....	726	—	365	—	(1)	—	(1)	—	—	(1)	—	—	—	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				
	(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	8,252	
Under \$5,000.....	274	595	136	105	234	1,219	89	234	795	451	255	222	109	544	
\$5,000 under \$10,000.....	213	1,665	158	353	234	1,219	89	234	795	451	255	222	109	544	
\$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	234	6,020	532	153	2,784	977	-	-	-	-	
\$20,000 under \$25,000.....	254	6,496	542	194	234	6,020	532	153	2,784	977	-	-	-	-	
\$25,000 under \$30,000.....	196	11,493	183	276	353	13,907	442	952	5,468	1,875	294	4,294	12	1,332	
\$30,000 under \$40,000.....	254	47,229	1,480	2,292	666	41,847	1,208	2,066	12,588	4,626	-	-	-	-	
\$40,000 under \$50,000.....	352	30,499	1,086	1,408	254	22,231	481	1,187	6,719	2,286	-	-	-	-	
\$50,000 under \$75,000.....	586	70,191	2,680	4,701	489	59,108	2,284	3,891	19,269	5,327	136	3,058	326	1,175	
\$100,000 under \$150,000.....	347	95,126	3,090	4,661	508	87,694	3,008	4,611	24,369	8,378	64	4,959	-	674	
\$200,000 under \$250,000.....	330	73,239	2,382	5,212	266	59,572	1,257	5,009	14,575	4,771	64	4,959	-	523	
\$250,000 under \$500,000.....	746	263,221	6,386	12,844	691	244,192	6,071	11,737	58,236	17,272	55	2,860	-	793	
\$500,000 under \$1,000,000.....	437	301,644	6,532	14,376	390	289,993	5,952	13,189	59,340	19,424	47	3,846	210	1,255	
\$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	8,524	-	1,352	
\$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	-	2,352	
Receipts not reported.....	(1)	-	(1)	-	26	260,822	1,807	8,351	32,083	10,259	(1)	-	-	(1)	
Apparel and Other Finished Products, Wares 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	435	4,328	
Under \$5,000.....	214	479	21	80	293	1,678	20	110	1,046	649	116	160	86	631	
\$5,000 under \$10,000.....	195	1,573	18	30	449	9,573	210	764	4,568	2,330	-	-	-	500	
\$10,000 under \$15,000.....	196	2,836	78	511	449	9,573	210	764	4,568	2,330	-	-	-	500	
\$15,000 under \$20,000.....	371	9,445	208	618	410	21,285	535	572	8,339	4,075	217	1,989	-	798	
\$20,000 under \$25,000.....	196	7,304	163	252	469	43,155	419	2,351	13,395	6,195	-	-	-	438	
\$25,000 under \$30,000.....	293	18,126	405	398	410	21,285	535	572	8,339	4,075	-	-	-	573	
\$30,000 under \$40,000.....	489	42,622	454	2,351	469	43,155	419	2,351	13,395	6,195	-	-	-	798	
\$40,000 under \$50,000.....	547	66,299	1,014	2,745	489	59,419	901	2,573	19,048	7,829	116	3,030	-	1,379	
\$50,000 under \$75,000.....	183	40,965	334	2,159	258	39,288	231	1,581	9,891	3,851	96	2,561	-	438	
\$75,000 under \$100,000.....	533	187,170	1,307	19,614	502	177,097	1,239	18,903	39,811	12,636	26	3,549	-	573	
\$100,000 under \$1,000,000.....	247	173,498	995	15,979	221	156,140	867	14,258	35,746	10,380	-	-	-	573	
\$1,000,000 under \$5,000,000.....	198	350,912	1,542	38,428	186	331,320	1,376	35,757	82,748	15,297	12	3,360	-	573	
\$5,000,000 or more.....	8	60,742	144	9,716	8	60,742	144	9,716	10,962	3,876	-	-	-	(1)	
Receipts not reported.....	(1)	-	(1)	-	2	16,776	442	833	2,739	679	(1)	-	-	(1)	
Number 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	266	788	6,044	482	250	3,414	1,643	214	896	196	1,124	
\$10,000 under \$15,000.....	469	5,622	446	266	371	4,437	302	177	2,615	2,041	216	1,342	196	701	
\$15,000 under \$20,000.....	528	9,210	724	583	410	7,123	513	177	4,215	2,041	-	-	-	889	
\$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	333	254	6,847	416	133	3,425	1,651	-	-	-	1,810	
\$30,000 under \$40,000.....	440	17,132	1,072	1,872	353	12,383	831	1,172	6,129	2,370	195	2,153	175	1,810	
\$40,000 under \$50,000.....	449	23,985	1,495	1,537	391	17,854	1,170	1,344	9,739	3,585	-	-	-	6,470	
\$50,000 under \$75,000.....	846	52,985	2,877	1,157	762	46,688	2,378	1,344	19,939	7,220	110	5,602	421	6,470	
\$75,000 under \$100,000.....	474	39,756	2,527	2,633	396	33,073	2,037	2,572	14,618	5,777	41	3,447	654	2,893	
\$100,000 under \$150,000.....	489	60,244	2,668	5,125	352	44,867	1,749	2,643	14,420	6,499	371	11,842	55	3,811	
\$150,000 under \$200,000.....	235	40,742	2,027	1,375	177	30,659	1,556	1,556	11,689	4,184	-	-	-	3,259	
\$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.....	479	136,901	6,398	12,868	329	110,057	4,381	11,288	29,577	8,750	41	3,447	654	2,893	
\$500,000 under \$1,000,000.....	191	131,711	4,608	10,749	150	101,447	3,147	10,931	23,048	6,958	32	4,546	224	3,259	
\$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	2	2,826	-	3,773	
\$5,000,000 or more.....	4	30,692	973	2,276	2	16,776	442	833	2,739	679	(1)	-	-	(1)	
Receipts not reported.....	(1)	-	(1)	-	2	16,776	442	833	2,739	679	(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, 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				
	(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	2,439	189	107	313	4,935	142	53	1,493	753	197	1,577	-	213	
\$10,000 under \$15,000.....	489	6,199	398	528	381	4,935	285	521	2,932	1,399	-	-	-	-	
\$15,000 under \$20,000.....	509	8,842	398	332	410	7,180	255	299	6,426	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	338	9,087	310	184	5,209	2,991	216	2,568	-	804	
\$30,000 under \$40,000.....	572	20,177	973	282	270	19,466	581	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	-	-	-	-	
\$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.....	176	32,358	795	1,724	176	32,358	795	1,724	11,252	5,631	-	-	-	-	
\$200,000 under \$250,000.....	182	49,053	811	1,641	182	49,053	811	1,641	11,510	5,660	-	-	-	-	
\$250,000 under \$500,000.....	193	67,986	1,711	2,931	189	60,999	1,691	2,930	20,500	7,733	-	-	-	-	
\$500,000 under \$1,000,000.....	69	46,913	892	2,366	65	44,203	791	2,249	14,706	5,542	-	-	-	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.....	(-)	-	(-)	-	(-)	-	(-)	-	-	(-)	-	-	-	(-)	
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	254	3,959	316	292	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	288	13,602	729	1,017	7,859	4,262	-	-	-	-	
\$25,000 under \$30,000.....	391	10,644	415	1,156	528	13,602	729	1,017	7,859	4,262	-	-	-	-	
\$30,000 under \$40,000.....	332	12,106	634	524	322	11,392	567	624	5,476	3,260	195	3,701	-	1,130	
\$40,000 under \$50,000.....	284	10,906	843	521	322	9,998	501	279	4,852	2,319	-	-	-	-	
\$50,000 under \$75,000.....	394	23,997	895	2,192	355	21,922	731	543	10,986	6,211	-	-	-	-	
\$75,000 under \$100,000.....	410	36,365	1,204	2,385	391	35,077	1,130	2,385	13,197	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	1,498	4,402	298	52,063	1,195	4,402	14,582	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	62,594	2,699	6,686	243	82,651	2,382	6,380	29,986	10,636	7	1,446	7	241	
\$500,000 under \$1,000,000.....	118	79,458	1,870	6,686	111	74,471	1,728	5,991	21,395	8,659	-	-	-	-	
\$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.....	(-)	-	(-)	-	-	-	-	-	-	-	-	-	-	(-)	
Other Manufacturing Industries															
Total.....	15,640	2,303,908	46,449	236,731	11,673	2,089,555	40,920	208,498	636,084	261,667	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	2,907	1,538	2,370	802	51	2,474	
\$10,000 under \$15,000.....	1,191	14,707	664	1,000	957	11,537	312	876	6,824	3,288	254	979	27	2,694	
\$15,000 under \$20,000.....	799	13,902	279	1,514	702	12,161	242	1,161	5,938	3,071	97	530	173	631	
\$20,000 under \$25,000.....	451	9,745	367	2,141	353	7,442	262	1,203	5,458	2,052	175	1,444	549	667	
\$25,000 under \$30,000.....	430	11,387	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	157,302	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	11,159	37,775	14,659	-	-	-	-	
\$200,000 under \$250,000.....	470	103,484	1,545	8,993	426	94,080	1,378	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	35,312	121,890	44,268	-	-	-	-	
\$500,000 under \$1,000,000.....	541	376,166	3,867	38,667	508	351,525	3,823	34,183	96,866	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	151,880	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	-	(-)	-	-	-	-	(-)	-	-	-	390	

Footnote at end of table. See text for explanatory statements and "Description 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					
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(9)	(10)	(11)	(12)	(13)	(14)
	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)
TRANSPORTATION, COMMUNICATION, AND SANITARY SERVICES														
Total.....	18,100	1,166,703	74,602	12,184	14,490	1,037,824	61,647	11,109	450,350	157,417	3,610	49,727	79	11,228
Under \$5,000.....	2,638	6,126	1,056	36	1,652	4,267	446	29	2,984	1,480	1,036	961	18	1,355
\$5,000 under \$10,000.....	2,442	21,517	2,517	31	1,798	13,635	1,538	9	9,584	4,354	644	2,571	-	1,154
\$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.....	1,459	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	986	22,175	2,393	10	14,211	5,849	254	3,079	-	589
\$25,000 under \$30,000.....	807	22,105	1,815	58	739	20,024	1,630	48	13,618	6,977	239	5,387	-	267
\$30,000 under \$40,000.....	1,470	51,168	4,156	92	1,231	43,048	3,221	84	25,401	12,867	97	2,152	-	618
\$40,000 under \$50,000.....	1,035	44,664	4,159	64	568	41,024	4,311	318	22,391	8,704	214	5,431	-	1,702
\$50,000 under \$75,000.....	1,756	106,211	10,213	518	1,564	94,492	8,311	318	32,946	16,483	214	5,431	-	1,702
\$75,000 under \$100,000.....	781	69,006	4,868	901	762	64,136	4,731	901	33,715	12,206	214	5,431	-	1,702
\$100,000 under \$150,000.....	880	108,728	8,662	231	744	101,993	7,503	212	50,107	13,727	215	15,125	-	1,741
\$150,000 under \$200,000.....	646	116,293	6,283	1,176	567	101,993	5,304	736	41,003	11,561	215	15,125	-	1,741
\$200,000 under \$300,000.....	208	46,800	3,565	369	198	44,292	3,156	399	20,964	5,884	56	6,686	-	1,241
\$300,000 under \$500,000.....	500	121,349	7,544	2,791	474	170,406	9,030	2,446	63,702	20,136	56	6,686	-	1,241
\$500,000 under \$1,000,000.....	177	119,060	6,102	1,287	157	106,117	5,552	1,242	37,295	10,253	7	2,152	-	21
\$1,000,000 under \$5,000,000.....	85	154,885	3,026	3,225	78	141,887	2,698	3,323	32,570	12,488	1	1,241	-	21
\$5,000,000 or more.....	279	31,343	309	183	(1)	41,864	29	183	2,774	(1)	259	-	-	-
Receipts not reported.....														
Motor Freight, Transportation, and Warehousing														
Total.....	12,055	789,959	54,563	7,578	9,735	706,593	45,798	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	1,285	-	1,808	866	722	627	8	676
\$5,000 under \$10,000.....	1,624	12,077	1,707	68	1,251	9,229	1,173	-	6,454	2,834	370	1,607	-	674
\$10,000 under \$15,000.....	1,046	12,965	1,362	68	831	10,292	1,110	1	7,305	3,972	391	3,402	-	855
\$15,000 under \$20,000.....	70	13,916	1,818	3	724	12,896	1,204	3	8,963	3,719	-	-	-	-
\$20,000 under \$25,000.....	821	18,413	2,175	-	723	16,119	1,767	-	10,413	4,074	-	-	-	-
\$25,000 under \$30,000.....	552	15,103	1,390	39	513	14,065	1,301	39	9,423	4,973	337	5,792	-	57
\$30,000 under \$40,000.....	1,021	35,374	2,913	92	840	29,184	1,995	84	19,301	8,129	434	15,958	-	-
\$40,000 under \$50,000.....	703	31,064	2,023	446	684	26,284	1,924	434	15,958	6,408	42	6,016	-	1,073
\$50,000 under \$75,000.....	1,192	72,669	8,202	292	1,016	61,487	6,487	282	34,615	10,111	352	18,016	-	2,234
\$75,000 under \$100,000.....	469	39,258	2,805	177	469	39,258	2,805	177	19,743	6,129	352	18,016	-	2,234
\$100,000 under \$150,000.....	684	84,357	6,369	231	567	68,233	5,397	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	352	18,016	-	2,234
\$200,000 under \$300,000.....	148	33,053	2,386	242	143	31,938	2,008	242	15,634	4,330	42	6,016	-	1,073
\$300,000 under \$500,000.....	374	136,982	7,445	2,684	348	126,039	6,931	2,339	46,873	12,987	42	6,016	-	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	5,713	-	624	-	209
\$5,000,000 or more.....	1	17,599	17	-	(1)	17,599	-	-	2,286	(1)	102	-	-	-
Receipts not reported.....	122	388	388	-	-	-	-	-	-	-	-	-	-	-
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	3,155	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	8,990	866	59	410	6,959	668	21	4,798	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	328	19	4,195	2,004	253	5,003	-	904
\$30,000 under \$40,000.....	449	15,794	1,193	726	391	13,864	726	-	7,900	4,738	-	-	-	-
\$40,000 under \$50,000.....	332	14,890	2,136	226	254	11,355	1,100	226	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	22,130	7,998	-	-	-	-
\$150,000 under \$200,000.....	60	13,747	1,174	157	55	12,354	1,148	157	5,130	1,554	53	2,333	26	620
\$200,000 under \$300,000.....	126	44,367	2,099	107	126	44,367	2,099	107	16,829	7,209	-	-	-	-
\$300,000 under \$500,000.....	50	33,632	1,304	74	41	27,978	1,145	58	10,566	4,699	-	-	-	-
\$500,000 under \$1,000,000.....	38	69,803	837	1,786	35	63,194	667	1,786	13,194	6,770	3	1,568	-	192
\$1,000,000 under \$5,000,000.....	157	33,744	115	183	2	24,265	8	183	488	1,241	157	1,241	-	256
\$5,000,000 or more.....	3	-	121	-	-	-	-	-	-	-	-	-	-	-
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

Industry and size of business receipts	Partnerships with and without net profit					Partnership with net profit					Partnership without net profit				
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	
	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)	
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	199,716	
Under \$5,000.....	19,509	46,136	2,472	17,952	8,975	24,600	648	5,456	13,569	7,629	10,534	6,506	1,630	12,399	
\$5,000 under \$10,000.....	15,696	117,156	4,528	23,055	10,248	77,161	1,970	14,057	37,129	17,553	17,534	12,942	1,132	8,526	
\$10,000 under \$15,000.....	15,035	188,001	3,038	34,315	9,523	131,161	3,967	20,048	61,024	25,198	4,500	16,782	1,489	8,007	
\$15,000 under \$20,000.....	12,539	218,385	2,089	34,964	9,823	166,796	3,751	22,868	69,241	30,984	5,770	15,503	570	5,485	
\$20,000 under \$25,000.....	12,702	284,888	6,440	37,506	9,993	284,314	4,673	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	317,139	6,008	35,850	112,984	46,789	2,100	17,813	124	5,243	
\$30,000 under \$40,000.....	22,367	780,246	15,762	106,668	18,687	651,927	12,562	88,906	256,073	103,471	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	2,134	27,145	120	6,828	
\$50,000 under \$75,000.....	35,753	2,213,338	36,836	262,223	31,255	1,935,268	30,148	219,385	647,764	237,428	4,498	79,729	141	34,284	
\$75,000 under \$100,000.....	24,860	2,162,200	30,984	246,232	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	3,387,043	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	324,448	14,997	2,516,137	30,002	307,493	702,033	220,431	1,592	71,051	8	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	566,868	168,634	1,935	45,028	630	6,693	
\$250,000 under \$500,000.....	19,409	6,713,154	69,081	724,770	17,764	6,162,529	62,929	621,923	1,489,699	390,633	1,643	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	40,995	405,885	945,201	219,610	606	73,403	291	9,631	
\$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	-	-	26	(1)	-	-	-	-	(1)	1,706	-	-	3,729	
Wholesale Trade															
Total.....	41,990	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	8,067	1,825	61,910	1,639	5,924	39,893	19,592	427	4,403	-	1,092	
\$40,000 under \$50,000.....	1,993	90,009	1,854	8,067	1,740	78,405	1,689	5,650	40,865	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	37,760	452	7,332	-	1,631	
\$75,000 under \$100,000.....	2,494	215,983	3,576	16,065	2,251	184,462	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	30,625	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	-	1,512	
\$250,000 under \$500,000.....	5,183	1,841,472	18,144	164,620	4,809	1,709,385	16,877	148,882	393,472	119,470	374	21,014	-	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	-	3,229	
\$1,000,000 under \$5,000,000.....	2,294	4,412,767	19,860	292,930	2,130	4,065,115	17,939	268,723	517,852	118,078	164	36,787	-	5,977	
\$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	-	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.....	396	5,744	170	344	254	3,641	121	226	2,362	1,225	195	3,680	-	740	
\$10,000 under \$15,000.....	332	8,546	269	537	273	6,936	198	529	3,847	1,841	117	1,098	-	264	
\$15,000 under \$20,000.....	234	7,996	232	80	450	18,103	379	356	7,153	3,501	192	6,682	-	894	
\$20,000 under \$25,000.....	623	37,732	712	305	547	32,945	639	653	8,947	4,271	195	3,680	-	717	
\$25,000 under \$50,000.....	470	40,792	573	1,592	353	30,473	358	923	10,107	3,295	67	6,107	-	2,588	
\$50,000 under \$100,000.....	708	88,241	1,171	1,633	684	85,473	1,142	1,503	26,739	9,102	63	15,858	-	2,588	
\$100,000 under \$150,000.....	259	44,511	292	918	220	37,732	261	793	9,745	2,358	192	6,682	-	894	
\$150,000 under \$200,000.....	471	106,926	1,116	2,154	416	94,561	957	1,776	18,089	6,169	67	6,107	-	717	
\$200,000 under \$250,000.....	1,132	396,116	3,194	13,268	1,058	370,298	3,030	11,983	67,452	19,773	20,977	6,107	-	2,588	
\$250,000 under \$500,000.....	824	574,440	3,480	22,251	757	528,925	3,480	20,336	86,098	20,977	63	15,858	-	2,588	
\$500,000 under \$1,000,000.....	638	1,266,310	6,226	52,577	575	1,122,098	5,866	45,548	143,256	28,235	643	2,514	-	2,588	
\$1,000,000 under \$5,000,000.....	70	575,760	1,291	18,422	67	532,708	1,202	16,120	43,907	8,723	3	2,514	-	91	
\$5,000,000 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."

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				
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	
	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)	
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	798,465	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	2,387	1,796	1,448	284	2,386	
\$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	3,233	1,020	12,529	362	2,228	9,518	4,502	271	1,311	11	1,545	
\$15,000 under \$20,000.....	1,290	22,126	411	5,078	900	15,443	323	1,155	9,427	5,452	370	2,476	13	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.....	1,35	37,037	1,103	5,373	1,200	32,630	930	4,389	20,301	9,886	154	1,754	-	212	
\$30,000 under \$40,000.....	2,018	97,074	1,727	9,911	1,809	55,842	1,475	3,903	36,869	18,326	359	3,997	-	935	
\$40,000 under \$50,000.....	1,719	77,854	1,639	17,762	1,466	66,266	1,474	5,345	36,836	15,907	253	3,239	-	1,416	
\$50,000 under \$75,000.....	3,071	150,233	4,097	16,978	2,717	187,466	3,246	13,987	75,237	33,219	374	6,293	-	1,318	
\$75,000 under \$100,000.....	2,024	175,191	3,003	14,473	1,898	163,989	2,721	14,950	76,953	30,366	126	2,303	-	397	
\$100,000 under \$150,000.....	2,857	348,294	5,092	33,899	2,465	301,674	3,942	30,997	112,189	38,500	392	11,885	-	1,580	
\$150,000 under \$200,000.....	1,887	323,499	3,819	36,438	1,707	302,451	3,591	32,832	90,565	32,965	180	6,693	-	1,289	
\$200,000 under \$250,000.....	1,502	335,921	4,566	34,044	1,364	306,451	4,239	31,265	99,739	29,957	133	8,365	-	1,889	
\$250,000 under \$500,000.....	4,051	1,445,356	14,950	151,352	3,751	1,339,087	13,841	136,999	395,990	99,697	19	17,745	-	2,676	
\$500,000 under \$1,000,000.....	2,352	1,647,296	14,131	142,555	4,498	1,539,790	13,148	134,210	284,246	77,940	154	15,858	-	2,912	
\$1,000,000 under \$5,000,000.....	1,656	31,649,877	13,334	240,373	1,555	29,933,017	12,073	223,155	374,596	89,843	101	20,929	-	3,109	
\$5,000,000 or more.....	173	1,795,304	2,882	122,239	163	1,685,188	2,687	120,706	99,044	21,767	10	2,428	-	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	5,892	12,634	
Under \$5,000.....	14,645	39,797	1,773	14,577	6,376	18,249	459	4,003	9,377	1,951	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	8,806	
\$10,000 under \$15,000.....	13,153	164,715	4,238	30,855	9,065	113,569	2,556	17,148	48,174	19,374	4,088	14,972	478	7,063	
\$15,000 under \$20,000.....	10,839	185,046	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	2,500	14,939	42	5,800	
\$25,000 under \$30,000.....	10,469	287,545	6,428	38,333	8,382	235,708	4,819	30,186	88,841	34,944	1,887	15,453	12	7,116	
\$30,000 under \$40,000.....	19,382	684,262	13,338	93,495	16,666	575,960	10,665	70,679	210,142	82,977	3,116	28,624	74	10,428	
\$40,000 under \$50,000.....	15,931	715,574	11,663	96,046	14,089	632,665	12,876	81,900	230,795	95,311	1,862	29,039	120	10,548	
\$50,000 under \$75,000.....	31,485	1,950,640	31,238	241,285	27,576	1,768,488	25,834	293,470	553,615	199,583	3,909	69,811	141	11,936	
\$75,000 under \$100,000.....	21,975	1,912,489	26,939	225,908	19,730	1,715,606	23,994	198,889	539,230	177,412	2,245	50,204	237	10,005	
\$100,000 under \$150,000.....	24,951	3,045,015	37,910	380,936	22,544	2,721,897	33,823	265,192	797,647	258,559	2,407	69,453	60	14,205	
\$150,000 under \$200,000.....	13,681	2,359,702	29,164	297,848	12,247	2,126,127	25,467	265,143	585,465	179,733	1,354	63,774	7	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	124,114	722	33,267	-	4,601	
\$250,000 under \$500,000.....	13,219	4,627,765	47,775	532,176	12,307	4,212,106	47,161	477,768	1,041,987	257,263	1,212	81,306	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	71,651	198	5,784	
\$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	2,609	24,082	37	386,755	2,404	22,988	68,061	8,397	2	1,555	-	116	
Receipts not reported.....	1,333	-	260	46	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	385	403	331	157	21	164	
\$5,000 under \$10,000.....	96	7,590	386	1,683	703	3,739	105	791	1,578	818	293	379	75	328	
\$10,000 under \$15,000.....	1,016	13,344	593	2,064	718	9,405	137	1,950	2,042	1,037	293	618	48	382	
\$15,000 under \$20,000.....	1,152	20,544	282	2,840	918	16,181	284	1,601	3,922	1,880	255	505	272	423	
\$20,000 under \$25,000.....	977	21,961	415	2,479	728	17,190	328	1,668	4,036	1,996	215	39	38	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.....	2,911	87,412	1,015	6,528	2,159	75,177	763	5,513	15,056	6,870	508	2,458	-	1,022	
\$40,000 under \$50,000.....	1,744	78,278	740	5,399	1,588	71,510	684	4,964	14,693	6,960	392	2,825	-	875	
\$50,000 under \$75,000.....	4,522	279,172	3,159	18,449	4,130	255,237	2,840	16,403	48,998	22,428	371	4,254	-	1,219	
\$75,000 under \$100,000.....	3,440	301,133	2,774	15,040	3,069	268,237	2,364	12,844	47,870	21,042	32	5,067	-	797	
\$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	32	10,677	-	2,022	
\$150,000 under \$200,000.....	2,729	444,415	4,178	21,169	2,384	410,703	3,847	20,830	68,192	24,165	195	4,590	-	1,022	
\$200,000 under \$250,000.....	1,786	392,508	3,381	21,422	1,623	363,826	3,091	19,092	63,934	19,559	163	5,283	-	1,522	
\$250,000 under \$500,000.....	3,352	1,155,367	9,810	54,932	3,080	1,037,004	9,191	30,534	185,792	46,323	22	12,033	-	1,640	
\$500,000 under \$1,000,000.....	1,148	780,907	6,302	33,436	1,065	723,445	6,266	30,349	127,101	28,181	93	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	(1)	-	-	-	
Receipts not reported.....	(1)	-	(1)	-	10	-	-	-	-	-	(1)	-	-	-	

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

ACTIVE PARTNERSHIPS

Industry and size of business receipts	Partnerships with and without net profit				Partnership with net profit				Partnership without net profit					
	(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	1,193,389	18,625	230,974	8,849	1,065,726	15,423	200,839	299,101	86,360	2,464	32,776	634	9,541
Under \$5,000.....	1,055	3,890	212	1,002	313	746	42	369	352	141	742	326	354	1,286
\$5,000 under \$10,000.....	1,513	5,236	271	1,637	414	2,410	53	414	1,091	520	200	419	382	981
\$10,000 under \$15,000.....	410	5,236	164	2,084	215	2,789	81	1,027	3,115	1,312	332	1,103	122	739
\$15,000 under \$20,000.....	645	11,307	442	4,104	508	8,853	327	3,144	2,611	1,166	215	1,054	158	739
\$20,000 under \$25,000.....	528	41,929	256	3,970	391	8,813	180	5,144	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	2,611	1,166	215	1,054	158	739
\$30,000 under \$40,000.....	963	33,358	878	9,476	854	30,542	842	8,442	9,408	3,193	162	1,723	365	365
\$40,000 under \$50,000.....	650	29,500	259	9,414	209	25,719	209	8,253	6,717	2,476	162	1,723	365	365
\$50,000 under \$75,000.....	1,724	105,466	1,598	23,926	1,510	95,332	1,423	18,777	26,751	9,632	331	4,844	976	976
\$75,000 under \$100,000.....	977	86,907	1,059	18,920	860	74,842	930	16,178	23,174	7,405	331	4,844	976	976
\$100,000 under \$150,000.....	1,335	159,509	2,863	34,777	1,178	139,841	2,601	31,784	39,155	12,920	197	7,824	3,271	3,271
\$150,000 under \$200,000.....	529	81,499	1,850	15,301	489	84,729	1,287	14,634	18,600	8,425	197	7,824	3,271	3,271
\$200,000 under \$250,000.....	397	88,189	1,337	15,802	363	87,856	1,160	14,609	22,147	6,925	34	1,453	44	44
\$250,000 under \$500,000.....	690	235,755	2,680	41,282	601	207,575	2,597	34,953	59,180	15,687	89	6,908	656	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	455
\$1,000,000 under \$5,000,000.....	84	145,972	1,721	20,679	78	134,888	1,249	19,132	35,728	6,490	6	3,266	197	197
\$5,000,000 or more.....	5	30,138	151	2,689	5	30,138	151	2,689	8,461	869	6	3,266	197	197
Receipts not reported.....	(1)	-	(1)	-	-	-	-	-	-	-	(1)	-	-	(1)
Apparel and accessories														
Total.....	14,914	1,387,217	14,478	352,904	12,035	1,256,819	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	431,319	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	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	11,573	18,600	5,000	410	4,089	559	1,986
\$40,000 under \$50,000.....	1,295	56,045	848	17,977	1,119	50,049	701	14,462	22,181	6,577	410	4,089	559	1,986
\$50,000 under \$75,000.....	1,935	120,739	1,124	35,662	1,603	100,386	828	30,840	42,185	9,840	410	7,610	-	1,059
\$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	410	7,610	-	1,059
\$100,000 under \$150,000.....	1,806	226,432	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	215	8,247	-	1,576
\$200,000 under \$250,000.....	786	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	266,347	3,000	59,688	744	272,744	2,732	55,728	88,785	20,302	16	3,638	-	277
\$500,000 under \$1,000,000.....	168	113,822	1,031	20,758	132	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	67,343	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	(1)	-	-	(1)
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 \$4,000.....	1,270	3,450	134	1,979	567	4,367	26	164	984	513	703	477	146	798
\$4,000 under \$10,000.....	958	7,213	152	1,419	587	4,287	91	1,131	2,455	1,383	371	1,196	382	382
\$10,000 under \$15,000.....	743	9,911	187	2,663	469	5,959	111	781	3,351	1,425	430	2,047	66	783
\$15,000 under \$20,000.....	645	11,464	259	1,899	489	6,682	169	1,491	4,630	2,513	430	2,047	66	783
\$20,000 under \$25,000.....	747	16,967	263	3,002	591	13,430	218	1,684	6,590	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	234	1,891	-	615
\$30,000 under \$40,000.....	1,017	31,412	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	254	2,550	120	1,716
\$50,000 under \$75,000.....	1,700	105,403	1,744	21,186	1,563	96,858	1,678	19,186	38,457	12,770	333	7,350	-	1,394
\$75,000 under \$100,000.....	1,439	126,438	1,731	25,201	1,293	110,144	1,509	20,265	38,695	14,169	333	7,350	-	1,394
\$100,000 under \$150,000.....	1,334	163,771	1,712	32,287	1,134	138,818	1,589	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	37,681	47,468	16,502	317	14,572	-	1,775
\$200,000 under \$250,000.....	476	106,445	1,040	19,357	441	98,848	946	17,364	34,325	8,333	85	7,550	-	782
\$250,000 under \$500,000.....	899	304,154	3,303	49,793	849	288,817	3,156	46,190	96,255	24,150	25	4,769	-	1,002
\$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	-	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.....	97	-	12	20	-	-	-	-	-	-	97	-	-	104
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

Table with 14 columns: Industry and size of business receipts, Number of partnerships, Business receipts, Depreciation, Inventory, Number of partnerships, Business receipts, Depreciation, Inventory, Gross profit, Net profit, Number of partnerships, Gross profit, Gross loss, Net loss. Rows include Wholesale and Retail Trade, Retail Trade, Automotive Dealers, Gasoline service stations, and Eating and drinking places.

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		
	(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	292	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	313	3,733	79	1,130	1,675	784	197	185	-	116	
\$10,000 under \$15,000.....	293	3,941	67	1,190	273	8,885	156	1,344	3,195	1,910	196	1,819	-	323	
\$15,000 under \$20,000.....	177	3,061	51	650	351	9,136	77	2,294	3,733	1,696	-	-	-	-	
\$20,000 under \$25,000.....	391	9,858	165	1,344	284	17,582	240	2,239	7,684	2,352	236	2,922	141	1,825	
\$25,000 under \$30,000.....	293	10,575	107	2,574	279	26,371	460	6,624	12,332	3,871	-	-	-	-	
\$30,000 under \$40,000.....	396	37,724	641	9,173	430	36,037	542	7,539	21,433	5,615	-	-	-	-	
\$40,000 under \$50,000.....	607	41,523	604	17,520	548	69,232	1,195	15,351	29,157	8,826	202	8,656	-	2,327	
\$50,000 under \$75,000.....	646	80,264	1,288	17,520	597	105,016	1,608	18,555	15,800	4,843	-	-	-	-	
\$75,000 under \$100,000.....	617	108,125	1,731	19,374	597	126,713	3,361	42,970	67,204	18,206	9	1,480	11	132	
\$100,000 under \$200,000.....	320	70,346	832	12,102	291	69,834	496	10,217	14,650	3,006	1	277	-	9	
\$200,000 under \$250,000.....	320	283,438	3,626	45,997	751	5,769	45	1,252	1,456	-	-	-	-	-	
\$250,000 under \$500,000.....	806	133,235	1,513	19,110	188	-	-	-	-	-	-	-	-	-	
\$500,000 under \$1,000,000.....	197	70,903	520	10,241	42	-	-	-	-	-	-	-	-	-	
\$1,000,000 under \$5,000,000.....	43	5,769	45	1,252	1	-	-	-	-	-	-	-	-	-	
\$5,000,000 or more.....	1	-	-	-	-	-	-	-	-	-	-	-	-	-	
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	382	5,476	48	3,216	2,228	1,293	200	598	81	864	
\$10,000 under \$15,000.....	254	3,136	87	1,912	382	7,506	174	6,009	2,991	843	-	-	-	-	
\$15,000 under \$20,000.....	298	5,272	62	3,081	332	6,538	67	2,759	2,004	968	371	2,846	2	1,555	
\$20,000 under \$25,000.....	371	8,330	184	6,538	234	9,197	259	9,456	10,196	4,544	-	-	-	-	
\$25,000 under \$30,000.....	332	9,197	134	3,971	234	6,508	67	2,759	2,004	968	-	-	-	-	
\$30,000 under \$40,000.....	977	33,641	382	11,773	820	27,380	259	9,456	10,196	4,544	469	6,341	237	1,924	
\$40,000 under \$50,000.....	820	37,213	600	11,420	801	35,565	556	12,494	10,196	4,544	-	-	-	-	
\$50,000 under \$75,000.....	1,603	98,121	1,516	33,625	1,291	80,068	1,245	27,339	23,568	9,946	-	-	-	-	
\$75,000 under \$100,000.....	1,076	92,325	1,199	28,280	919	78,788	1,012	25,257	23,389	8,504	469	6,341	237	1,924	
\$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	-	-	-	602	
\$200,000 under \$250,000.....	673	148,726	1,328	42,726	617	136,111	1,226	39,877	28,895	9,641	56	1,416	-	1,675	
\$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	1,882	
\$500,000 under \$1,000,000.....	234	153,609	1,193	32,058	234	146,484	1,118	30,557	27,531	6,825	10	1,507	-	26	
\$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	-	12,867	71	3,031	2,935	462	-	-	-	-	
Receipts not reported.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
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.....	255	2,964	62	2,162	156	2,063	31	1,251	966	596	222	1,003	55	768	
\$5,000 under \$10,000.....	162	3,638	82	1,651	259	6,680	113	2,004	2,113	795	-	-	-	-	
\$10,000 under \$15,000.....	220	6,191	104	2,170	219	23,843	321	6,647	9,049	3,696	-	-	-	-	
\$15,000 under \$20,000.....	215	7,754	119	2,214	567	60,828	805	14,336	20,988	8,769	221	3,054	-	567	
\$20,000 under \$25,000.....	489	21,908	282	5,899	962	94,979	1,166	20,959	12,023	12,023	97	4,519	-	454	
\$25,000 under \$30,000.....	1,046	65,962	924	16,188	1,094	266,580	3,006	45,869	90,158	33,108	-	-	-	-	
\$30,000 under \$35,000.....	1,094	94,979	1,166	46,775	2,175	180,404	2,230	26,211	29,678	22,473	-	-	-	-	
\$35,000 under \$40,000.....	2,214	270,798	3,011	27,459	1,030	134,058	1,237	31,453	16,237	16,237	-	-	-	-	
\$40,000 under \$50,000.....	1,088	189,926	1,521	22,171	601	223,791	2,272	31,070	75,926	21,822	33	2,772	-	332	
\$50,000 under \$100,000.....	688	226,997	2,229	9,567	103	66,994	679	9,147	21,467	4,925	-	-	-	-	
\$100,000 under \$1,000,000.....	107	69,382	729	9,567	103	66,994	679	9,147	21,467	4,925	-	-	-	-	
\$1,000,000 under \$5,000,000.....	10	13,239	78	2,156	10	12,086	65	2,156	3,045	845	-	-	-	-	
\$5,000,000 or more.....	1	12,086	65	2,156	1	12,086	65	2,156	3,045	845	-	-	-	-	
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 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					
	(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	30,799	2,504,470	37,630	305,537	801,138	260,888	3,773	79,734	1,153	22,000
Under \$5,000.....	5,010	10,651	599	5,792	2,016	5,228	130	1,577	2,634	1,441	2,994	1,653	999	3,113
\$5,000 under \$10,000.....	3,096	23,318	700	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	2,049	25,364	644	5,048	11,867	4,896	805	3,456	3	1,225
\$15,000 under \$20,000.....	1,735	41,886	1,050	7,427	1,308	35,568	862	6,033	15,870	6,752	351	2,332	736	1,375
\$20,000 under \$25,000.....	1,620	44,980	1,204	7,305	1,290	35,487	775	5,975	14,487	5,807	330	3,816	5	672
\$25,000 under \$30,000.....	3,435	113,993	2,508	21,567	2,954	102,172	1,893	17,440	41,281	16,047	533	5,510	263	2,684
\$30,000 under \$35,000.....	2,969	134,423	2,758	20,244	2,656	119,875	2,308	17,680	46,811	18,407	313	4,148	801	2,983
\$35,000 under \$40,000.....	2,777	298,259	6,110	46,997	4,129	258,854	4,618	38,740	100,145	35,134	648	13,602	-	2,993
\$40,000 under \$45,000.....	3,123	278,220	5,184	31,507	2,653	249,103	5,297	25,939	91,598	28,928	330	7,033	-	1,338
\$45,000 under \$50,000.....	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
\$50,000 under \$55,000.....	1,741	296,411	3,911	37,697	1,643	277,940	3,568	34,743	82,215	23,316	83	8,944	387	816
\$55,000 under \$60,000.....	1,094	242,056	3,325	24,902	1,011	223,329	3,019	23,234	66,242	20,268	93	7,783	-	413
\$60,000 under \$65,000.....	1,337	427,572	5,693	48,066	1,249	416,749	5,020	45,164	112,387	33,366	82	4,909	-	821
\$65,000 under \$70,000.....	282	191,749	2,111	19,792	268	179,624	1,885	18,956	43,656	10,564	14	2,909	-	429
\$70,000 under \$75,000.....	90	139,951	1,152	13,213	80	123,569	921	10,102	25,587	5,706	10	2,687	-	429
\$75,000 or more.....	4	20,641	89	801	2	20,641	-	801	7,004	205	413	-	-	-
Receipts not reported.....	455	-	-	-	(1)	-	-	-	-	(1)	-	-	-	-
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	107	217	307	216	429	301	29	413
\$5,000 under \$10,000.....	438	3,223	124	829	266	2,944	176	659	1,153	876	77	151	-	180
\$10,000 under \$15,000.....	371	4,512	99	674	313	3,864	93	449	1,643	639	77	151	-	-
\$15,000 under \$20,000.....	234	5,775	118	339	215	4,838	208	347	2,659	1,056	-	-	-	-
\$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	730	1,666	2,447	235	2,779	-	807
\$30,000 under \$35,000.....	533	18,914	465	6,182	254	10,936	228	2,275	9,965	3,428	275	6,203	-	-
\$35,000 under \$40,000.....	313	13,612	299	1,601	181	12,447	258	2,447	6,038	2,447	-	-	-	-
\$40,000 under \$45,000.....	552	34,693	805	3,225	415	26,369	429	2,275	9,965	3,428	-	-	-	-
\$45,000 under \$50,000.....	391	17,000	469	4,279	371	31,817	455	4,162	11,779	3,428	-	-	-	-
\$50,000 under \$55,000.....	860	105,500	1,655	12,060	762	93,399	1,598	11,392	32,661	11,526	-	-	-	1,322
\$55,000 under \$60,000.....	363	65,951	720	3,964	323	59,867	598	18,715	16,278	5,776	-	-	-	-
\$60,000 under \$65,000.....	463	93,227	1,006	12,709	401	88,038	912	12,281	30,745	11,526	-	-	-	-
\$65,000 under \$70,000.....	707	243,277	2,182	27,074	628	221,038	2,897	25,273	54,242	13,900	84	5,728	440	1,077
\$70,000 under \$75,000.....	304	208,865	2,286	19,796	280	192,457	2,021	18,184	43,113	9,175	24	3,787	-	458
\$75,000 under \$80,000.....	137	232,019	2,146	17,022	130	220,443	2,045	16,735	44,636	8,551	7	1,245	-	216
\$80,000 or more.....	6	53,082	281	1,889	6	53,082	281	1,889	8,309	1,108	(1)	-	-	(1)
Receipts not reported.....	(1)	-	-	-	-	-	-	-	-	-	(1)	-	-	-
FINANCE, INSURANCE, AND REAL ESTATE														
Total.....	207,678	4,901,991	580,081	17,022	143,766	4,183,196	346,877	3,988,960	1,431,525	63,912	694,249	677	313,991	
Under \$5,000.....	92,130	152,748	44,221	88,363	88,363	106,393	20,653	105,700	82,195	39,767	45,986	35	62,711	
\$5,000 under \$10,000.....	32,458	209,349	45,427	169,029	26,195	169,029	29,403	167,812	57,965	6,263	40,187	23	23,106	
\$10,000 under \$15,000.....	18,486	206,009	42,055	154,200	15,420	170,616	27,105	168,379	81,575	3,066	34,700	17	17,210	
\$15,000 under \$20,000.....	10,486	166,181	31,615	137,755	6,345	137,755	20,361	136,109	63,639	1,804	27,935	27	12,295	
\$20,000 under \$25,000.....	7,623	157,951	26,966	116,671	6,345	131,462	17,671	128,270	59,883	1,278	26,129	-	10,317	
\$25,000 under \$30,000.....	5,549	135,260	22,268	113,210	4,704	113,210	15,137	112,653	54,948	845	30,502	16	7,111	
\$30,000 under \$35,000.....	6,913	213,514	31,590	179,424	5,878	179,424	21,604	178,414	83,995	1,037	33,451	8	8,101	
\$35,000 under \$40,000.....	5,140	209,456	31,784	174,688	4,488	183,400	21,604	178,694	83,995	1,037	33,451	8	8,101	
\$40,000 under \$45,000.....	6,521	394,427	51,807	290,385	5,387	290,385	28,354	278,534	116,119	1,104	24,800	397	17,393	
\$45,000 under \$50,000.....	2,956	233,453	36,607	187,984	2,609	187,984	21,872	187,984	78,508	347	28,039	-	9,477	
\$50,000 under \$55,000.....	2,628	295,895	48,845	227,139	2,079	227,139	24,400	203,672	77,745	559	57,671	171	24,780	
\$55,000 under \$60,000.....	1,483	229,681	31,688	174,674	1,109	174,674	19,339	156,192	61,705	354	49,433	35	23,220	
\$60,000 under \$65,000.....	836	164,903	19,051	127,221	639	127,221	10,410	109,206	47,287	197	35,938	4	15,760	
\$65,000 under \$70,000.....	1,408	453,434	65,072	364,546	1,167	364,546	9,516	319,818	104,759	241	88,888	10	14,925	
\$70,000 under \$75,000.....	422	256,305	18,419	211,094	348	211,094	9,516	193,570	83,479	74	42,295	10	7,290	
\$75,000 under \$80,000.....	291	542,999	19,696	489,587	261	489,587	13,790	478,566	125,162	30	52,560	10	12,136	
\$80,000 or more.....	75	925,886	2,306	9,241	72	902,596	9,137	893,607	179,095	3	23,290	-	37,618	
Receipts not reported.....	12,231	-	-	-	-	-	-	-	-	12,231	-	-	-	-

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					
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
	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)
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	-	27,991
Under \$5,000.....	520	947	8	8	419	814	8	8	814	578	103	146	-	315
\$5,000 under \$10,000.....	175	1,175	2	2	173	1,162	2	2	1,162	901	-	-	-	-
\$10,000 under \$15,000.....	173	2,444	4	4	287	5,727	60	60	5,727	3,822	183	5,083	-	5,870
\$15,000 under \$20,000.....	197	4,812	64	64	326	10,613	224	224	10,613	6,484	32	7,110	-	12,725
\$20,000 under \$30,000.....	330	9,937	296	296	248	18,720	87	87	18,720	8,548	9	6,077	-	1,222
\$30,000 under \$40,000.....	96	4,230	11	11	122	15,244	32	32	15,244	7,348	10	20,519	-	5,668
\$40,000 under \$50,000.....	250	18,796	92	92	174	35,665	2109	2109	35,665	93,241	365	18,183	-	853
\$50,000 under \$75,000.....	143	18,851	35	35	66	819,001	8,192	8,192	818,113	163,783	-	-	-	1,298
\$75,000 under \$100,000.....	95	19,818	31	31	95	19,818	31	31	19,818	12,074	-	-	-	-
\$100,000 under \$200,000.....	140	46,852	248	248	131	43,425	229	229	43,425	19,163	-	-	-	-
\$200,000 under \$500,000.....	146	93,441	543	543	137	87,364	503	503	87,230	38,236	-	-	-	-
\$500,000 under \$1,000,000.....	184	376,184	2,241	2,241	174	355,665	2,109	2,109	355,665	93,241	-	-	-	-
\$1,000,000 under \$5,000,000.....	68	837,184	8,296	8,296	66	819,001	8,192	8,192	818,113	163,783	-	-	-	-
\$5,000,000 or more.....	365	-	-	-	-	-	-	-	-	-	-	-	-	-
Receipts not reported.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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	135,334	42,838	42,838	37,907	92,866	20,272	20,272	92,849	35,896	25,220	42,668	-	41,153
\$5,000 under \$10,000.....	26,203	179,043	43,977	43,977	20,809	142,065	28,356	28,356	142,065	58,424	5,394	36,978	-	18,503
\$10,000 under \$15,000.....	14,043	164,526	40,649	40,649	11,555	134,779	26,287	26,287	134,602	54,078	2,908	29,747	-	13,832
\$15,000 under \$20,000.....	7,788	129,934	30,479	30,479	6,317	104,867	19,523	19,523	104,787	41,799	1,471	25,057	-	8,501
\$20,000 under \$25,000.....	5,138	110,127	25,290	25,290	4,136	88,734	16,462	16,462	88,734	33,302	1,002	21,391	-	6,921
\$25,000 under \$30,000.....	3,687	95,682	21,510	21,510	2,984	77,159	14,094	14,094	77,159	29,602	703	18,543	-	6,484
\$30,000 under \$40,000.....	3,833	127,100	28,120	28,120	3,045	100,099	18,338	18,338	99,823	34,995	788	27,001	-	4,697
\$40,000 under \$50,000.....	3,149	133,544	29,300	29,300	2,678	113,135	20,080	20,080	113,135	37,721	471	20,409	-	6,805
\$50,000 under \$75,000.....	3,605	204,193	48,653	48,653	2,584	146,642	26,736	26,736	146,642	43,091	1,021	57,551	-	15,702
\$75,000 under \$100,000.....	1,456	117,425	33,231	33,231	1,143	90,577	18,522	18,522	88,966	29,252	313	26,848	-	9,024
\$100,000 under \$150,000.....	1,432	162,000	46,824	46,824	942	106,136	22,466	22,466	106,133	28,179	490	55,864	-	23,220
\$150,000 under \$200,000.....	814	135,345	30,582	30,582	549	89,110	18,329	18,329	89,110	23,943	265	44,082	-	9,273
\$200,000 under \$250,000.....	311	67,019	17,492	17,492	174	37,594	8,859	8,859	37,594	6,216	137	29,423	-	7,383
\$250,000 under \$500,000.....	706	239,643	61,862	61,862	492	160,625	31,869	31,869	159,562	27,593	214	79,018	-	7,766
\$500,000 under \$1,000,000.....	131	80,449	16,310	16,310	75	45,702	7,992	7,992	45,482	9,640	56	34,047	-	5,175
\$1,000,000 under \$5,000,000.....	49	80,998	16,787	16,787	36	62,284	10,986	10,986	61,975	11,025	13	18,714	-	3,047
\$5,000,000 or more.....	2	18,273	805	805	2	18,273	805	805	18,273	6,159	-	-	-	15,027
Receipts not reported.....	3,339	-	1,654	-	-	-	-	-	-	-	3,339	-	-	-
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	169	1,280	2,206	46	46	1,919	1,528	566	915	15	979
\$5,000 under \$10,000.....	1,153	7,571	484	484	1,075	7,172	456	456	6,906	4,036	-	-	-	-
\$10,000 under \$15,000.....	743	8,643	231	231	645	7,478	115	115	7,380	3,702	157	1,066	44	496
\$15,000 under \$20,000.....	430	6,922	273	273	371	6,127	227	227	5,894	2,242	-	-	-	-
\$20,000 under \$25,000.....	532	11,422	873	873	689	14,649	820	820	13,352	7,760	313	4,858	413	2,391
\$25,000 under \$30,000.....	274	6,378	239	239	435	12,975	614	614	10,434	6,423	-	-	-	-
\$30,000 under \$40,000.....	513	15,512	846	846	200	8,005	280	280	7,752	3,707	-	-	-	-
\$40,000 under \$50,000.....	298	10,467	811	811	200	36,468	1,510	1,510	31,756	10,964	-	-	-	-
\$50,000 under \$75,000.....	664	37,841	1,561	1,561	318	26,440	1,561	1,561	24,933	9,285	93	6,788	181	9,668
\$75,000 under \$100,000.....	318	26,440	1,561	1,561	318	26,440	1,561	1,561	24,933	9,285	93	6,788	181	9,668
\$100,000 under \$150,000.....	391	48,414	726	726	351	43,426	705	705	30,289	15,619	-	-	-	-
\$150,000 under \$200,000.....	118	23,658	368	368	93	19,875	263	263	11,073	5,658	-	-	-	-
\$200,000 under \$250,000.....	108	35,119	960	960	103	33,596	960	960	25,993	9,433	-	-	-	-
\$250,000 under \$500,000.....	27	17,659	583	583	24	15,617	296	296	9,438	2,305	-	-	-	-
\$500,000 under \$1,000,000.....	6	11,897	106	106	6	11,897	74	74	8,784	2,270	-	-	-	-
\$1,000,000 under \$5,000,000.....	1	5,937	124	124	1	5,937	106	106	5,937	2,200	567	-	-	1,366
\$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."

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				
	(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		39,935	942,775	17,291		804,303	18,107	56,169	24	71,625		
Under \$5,000.....	26,705	13,477	1,266		13,747	10,307	327		10,118	7,938	2,669	20	20,431		
\$5,000 under \$10,000.....	7,927	21,560	964		4,138	19,634	589		17,684	789	2,797		4,436		
\$10,000 under \$15,000.....	3,628	32,044	1,184		3,171	27,931	702		25,629	457	4,180		3,121		
\$15,000 under \$20,000.....	2,167	27,677	860		1,934	25,699	611		24,568	233	1,959		2,183		
\$20,000 under \$25,000.....	1,823	33,523	761		1,625	30,513	516		28,576	242	4,199		1,421		
\$25,000 under \$30,000.....	1,501	30,907	897		1,457	29,718	857		29,203	154	3,697		1,198		
\$30,000 under \$40,000.....	2,239	61,265	1,936		2,148	59,052	1,877		54,838	154	6,233		1,984		
\$40,000 under \$50,000.....	1,997	61,213	1,612		1,534	58,946	1,233		54,453	155	6,233		1,984		
\$50,000 under \$75,000.....	2,188	106,627	3,036		2,066	101,509	2,249		94,190	97	2,922		10,716		
\$75,000 under \$100,000.....	1,026	76,558	1,774		993	73,695	1,790		61,131	48	7,650		1,411		
\$100,000 under \$150,000.....	918	85,667	1,341		770	80,312	1,276		65,142	6	1,449		575		
\$150,000 under \$200,000.....	323	72,099	995		474	68,232	931		53,946	1	5,107		3,421		
\$200,000 under \$250,000.....	312	54,408	1,160		277	49,534	1,157		40,721	7	13,307		20,127		
\$250,000 under \$500,000.....	434	131,820	2,002		441	126,900	1,876		91,238	6	13,307		20,127		
\$500,000 under \$1,000,000.....	118	64,776	983		112	62,411	725		51,420	1	5,107		20,127		
\$1,000,000 under \$5,000,000.....	52	73,520	594		45	59,741	581		52,142	1	5,107		20,127		
\$5,000,000 or more.....	7,960	64,492	528		3	59,385	34		51,284	7,960	5,107		20,127		
Receipts not reported.....															
SERVICES															
Total.....	171,278	9,985,284	364,684	123,450	139,851	9,214,724	249,316	107,762	7,891,183	31,427	601,127	1,090	135,939		
Under \$5,000.....	27,246	65,192	10,968	2,952	15,947	42,783	3,165	1,429	37,872	11,299	18,484	746	17,746		
\$5,000 under \$10,000.....	20,413	130,750	16,263	4,103	11,550	112,698	7,937	2,830	99,005	5,265	32,150	36	10,390		
\$10,000 under \$15,000.....	16,284	204,515	16,994	5,803	13,577	168,001	9,935	4,601	143,053	2,677	28,864		6,227		
\$15,000 under \$20,000.....	12,978	229,428	13,994	4,429	10,876	189,221	8,721	4,359	185,242	2,082	27,229		6,077		
\$20,000 under \$25,000.....	10,314	230,136	14,568	5,150	9,109	202,056	10,925	3,957	171,656	1,275	21,057		4,257		
\$25,000 under \$30,000.....	8,824	242,331	15,776	4,105	7,688	209,879	10,033	3,833	176,683	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	373,657	1,325	39,777		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	841	29,346		7,361		
\$50,000 under \$75,000.....	15,487	950,447	38,085	17,256	14,199	871,899	27,421	14,805	739,732	1,288	56,662		11,673		
\$75,000 under \$100,000.....	9,945	861,469	31,115	11,043	9,333	810,974	26,944	14,410	686,855	612	43,296		11,673		
\$100,000 under \$150,000.....	10,939	1,332,353	37,206	15,455	10,273	1,261,807	29,354	13,528	1,105,839	566	50,541		6,707		
\$150,000 under \$200,000.....	4,599	782,410	19,000	5,703	4,225	762,174	15,524	8,990	693,294	117	16,897		1,820		
\$200,000 under \$250,000.....	2,395	539,390	14,517	5,474	2,423	524,110	11,546	4,910	434,648	142	24,792		7,221		
\$250,000 under \$500,000.....	3,639	1,210,671	35,191	10,612	3,544	1,114,223	21,987	9,670	937,864	295	72,439		14,230		
\$500,000 under \$1,000,000.....	1,124	760,357	20,953	5,863	1,034	697,287	14,917	5,262	584,096	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	46	68,529		7,597		
\$5,000,000 or more.....	43	519,075	4,143	339	42	513,771	4,143	339	468,344	1	5,304		230		
Receipts not reported.....	2,631		757		321		79			2,310			11,269		
Lodging Services															
Total.....	14,914	570,055	81,932	6,734	9,105	397,271	43,434	4,601	328,092	5,839	146,477	26	31,744		
Under \$5,000.....	3,322	8,618	3,406	61	1,328	3,988	797	2	3,939	1,994	4,161		2,775		
\$5,000 under \$10,000.....	2,522	18,153	4,084	157	1,407	10,212	1,437	59	9,353	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	607	6,479		1,686		
\$15,000 under \$20,000.....	1,221	21,575	3,575	128	819	14,295	1,554	64	12,666	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	279	5,362		1,435		
\$25,000 under \$30,000.....	899	24,650	5,407	97	625	17,252	2,803	69	15,873	274	6,416		3,902		
\$30,000 under \$40,000.....	664	31,154	6,092	196	586	20,267	3,846	179	17,924	254	9,168		1,772		
\$40,000 under \$50,000.....	801	35,397	6,092	156	625	27,854	3,846	105	24,847	217	11,080		1,692		
\$50,000 under \$75,000.....	859	52,520	7,645	1,455	642	39,660	4,980	1,067	31,919	217	13,110		2,020		
\$75,000 under \$100,000.....	607	50,918	7,603	471	428	36,651	4,12	412	31,162	179	13,110		2,020		
\$100,000 under \$150,000.....	551	70,519	10,407	537	375	47,129	4,791	235	39,853	264	40,662		7,210		
\$150,000 under \$200,000.....	96	22,056	6,828	298	70	15,907	1,864	71	14,313	25	15,143		1,947		
\$200,000 under \$500,000.....	205	67,505	5,329	1,343	143	48,160	2,346	1,226	37,916	25	21,532		2,198		
\$500,000 under \$1,000,000.....	65	45,485	6,369	383	40	26,733	2,346	247	26,831	14	21,532		2,198		
\$1,000,000 under \$5,000,000.....	37	70,813	6,694	470	23	43,886	2,587	247	40,826	14	21,532		2,198		
\$5,000,000 or more.....	2	12,843	28	247	2	12,843	489	247	10,826	175	5,107		20,127		
Receipts not reported.....	215				(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				
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	
	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)	
SERVICES—Continued															
Personal Services															
Total.....	35,626	1,140,075	71,566	28,340	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	3,955	11,023	651	253	10,040	4,725	1,430	3,597	46	2,526	
\$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	10,280	-	3,110	
\$10,000 under \$15,000.....	5,277	64,508	5,828	418	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	4,780	-	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	19,221	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	254	12,554	-	1,357	
\$50,000 under \$75,000.....	2,096	126,394	7,831	3,314	1,862	112,208	5,836	3,512	83,950	23,602	254	16,906	-	2,658	
\$75,000 under \$100,000.....	1,212	104,850	6,242	4,387	1,192	103,310	6,197	4,387	72,059	23,439	143	16,906	-	97	
\$100,000 under \$150,000.....	1,018	126,978	7,178	4,318	959	120,203	6,340	4,247	84,339	23,439	5	1,185	-	188	
\$150,000 under \$200,000.....	298	50,818	3,094	298	205	50,818	3,094	992	34,845	10,460	1	1,612	-	-	
\$200,000 under \$250,000.....	54	54,582	2,710	1,239	28	45,431	3,320	1,103	32,837	7,705	1	1,612	-	-	
\$250,000 under \$500,000.....	392	106,322	3,897	2,650	284	92,986	3,320	1,959	58,485	14,440	1	1,612	-	-	
\$500,000 under \$1,000,000.....	72	46,247	1,700	1,075	67	43,061	1,582	859	29,122	3,484	1	1,612	-	-	
\$1,000,000 under \$5,000,000.....	26	44,839	2,014	859	25	43,227	1,336	-	-	-	-	-	-	-	
\$5,000,000 or more.....	(1)	-	(1)	-	-	-	-	-	-	-	(1)	-	-	(1)	
Receipts not reported.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
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	
Total.....	2,055	5,765	1,690	97	977	3,203	388	64	2,995	905	1,078	2,370	44	1,764	
Under \$5,000.....	2,760	20,706	5,021	117	1,641	12,689	1,759	88	12,922	3,273	1,319	7,034	-	2,743	
\$5,000 under \$10,000.....	2,286	28,160	4,418	250	1,662	20,610	2,306	238	18,286	4,397	1,624	7,034	-	1,499	
\$10,000 under \$15,000.....	1,314	22,466	2,632	66	1,036	17,806	1,748	53	15,651	4,397	278	3,991	-	577	
\$15,000 under \$20,000.....	1,074	23,975	2,215	185	918	20,556	1,644	180	17,242	4,343	333	7,234	-	944	
\$20,000 under \$30,000.....	826	22,310	2,049	23	649	17,523	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.....	903	49,226	3,486	71	763	34,133	2,215	71	27,450	5,657	-	-	-	-	
\$50,000 under \$75,000.....	831	45,330	3,486	125	724	42,573	2,977	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	246	19,576	-	3,186	
\$100,000 under \$150,000.....	606	82,628	5,124	1,089	547	75,853	4,286	1,018	51,843	8,802	-	-	-	-	
\$150,000 under \$200,000.....	138	30,327	1,589	214	104	22,693	1,234	146	16,335	2,676	-	-	-	-	
\$200,000 under \$250,000.....	134	61,028	2,672	410	138	50,187	2,166	389	35,138	7,423	3	890	-	73	
\$250,000 under \$500,000.....	53	33,941	1,395	706	50	31,888	1,290	684	17,858	2,171	-	-	-	188	
\$500,000 under \$1,000,000.....	18	32,716	1,604	472	17	31,104	926	472	21,633	2,286	-	-	-	-	
\$1,000,000 under \$5,000,000.....	(1)	-	(1)	-	-	-	-	-	-	-	(1)	-	-	(1)	
\$5,000,000 or more.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Receipts not reported.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
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	
Total.....	2,266	6,542	260	130	1,876	5,864	165	72	5,446	2,962	-	-	-	-	
Under \$5,000.....	3,225	23,673	630	157	2,991	21,942	571	151	20,236	11,880	800	4,231	-	628	
\$5,000 under \$10,000.....	2,307	28,106	732	210	2,170	26,416	697	136	24,945	13,256	-	-	-	-	
\$10,000 under \$15,000.....	1,549	26,219	733	100	1,310	23,611	723	94	23,491	10,725	-	-	-	-	
\$15,000 under \$20,000.....	1,197	26,447	808	113	1,138	23,600	785	93	23,797	8,925	136	3,123	-	111	
\$20,000 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	19,798	647	145	15,317	5,513	-	-	-	-	
\$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)	-	(1)	(1)	(1)	-	(1)	(1)	-	-	-	(1)	
\$100,000 under \$150,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
\$150,000 under \$200,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
\$200,000 under \$250,000.....	43	12,365	147	462	38	11,147	140	394	8,256	1,218	-	-	-	-	
\$250,000 under \$500,000.....	1	1,274	30	30	1	1,274	30	-	1,274	127	-	-	-	(1)	
\$500,000 under \$1,000,000.....	(1)	-	(1)	-	-	-	-	-	-	-	(1)	-	-	(1)	
\$1,000,000 under \$5,000,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
\$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."

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				
	(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	21,443	6,870	398,440	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	1,959	858	362	662	2	451	
\$5,000 under \$10,000.....	939	6,604	1,377	1,742	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	64	507	4,956	2,453	216	2,929	-	409	
\$15,000 under \$20,000.....	527	9,350	854	854	468	8,340	661	866	7,745	2,365	216	2,929	-	-	
\$20,000 under \$25,000.....	432	9,788	603	609	373	8,535	41	521	6,369	2,961	-	-	-	-	
\$25,000 under \$30,000.....	449	12,504	778	1,095	449	12,504	778	1,095	9,486	3,211	-	-	-	-	
\$30,000 under \$40,000.....	821	27,591	1,762	1,742	763	25,957	1,617	1,627	18,324	6,480	-	-	-	-	
\$40,000 under \$50,000.....	528	23,771	1,327	2,009	509	22,869	1,303	3,237	16,832	5,432	-	-	-	23	
\$50,000 under \$75,000.....	762	59,344	3,621	3,621	845	51,905	3,067	3,237	36,725	12,908	(1)	(1)	-	(1)	
\$75,000 under \$100,000.....	528	45,657	3,285	3,285	528	45,657	3,285	3,285	31,770	12,397	-	-	-	-	
\$100,000 under \$150,000.....	529	95,097	3,762	3,289	929	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	39,330	1,163	1,342	106	36,632	1,092	1,312	19,929	6,110	(1)	(1)	-	(1)	
\$500,000 under \$1,000,000.....	7	10,588	343	391	14	9,455	249	249	5,314	1,295	2	295	-	24	
\$1,000,000 under \$25,000,000.....	7	10,689	380	387	7	10,689	380	387	6,215	1,071	-	-	-	-	
\$25,000,000 or more.....	(1)	-	(1)	-	-	-	-	-	-	-	-	-	-	(1)	
Receipts not reported.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Business Services															
Total.....	19,428	848,186	47,372	16,559	14,679	768,018	30,014	14,213	554,923	194,417	4,749	56,935	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	1,825	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	2,226	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	33,272	1,952	2,203	1,061	37,418	2,433	1,596	30,852	13,453	-	-	-	-	
\$40,000 under \$50,000.....	744	23,476	1,692	1,133	666	29,774	1,073	1,073	43,944	10,574	254	7,934	-	1,767	
\$50,000 under \$75,000.....	1,076	66,462	4,237	2,500	862	53,688	2,185	1,509	43,944	14,268	332	17,164	-	1,981	
\$75,000 under \$100,000.....	880	76,895	6,345	2,500	762	67,186	2,446	2,446	53,359	18,268	-	-	-	-	
\$100,000 under \$150,000.....	669	84,996	2,617	2,112	610	76,825	1,577	2,112	53,352	17,888	-	-	-	-	
\$150,000 under \$200,000.....	273	47,069	1,691	902	273	47,069	1,691	902	37,859	10,863	83	7,737	-	324	
\$200,000 under \$250,000.....	164	36,517	847	1,394	134	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	1,709	68,100	24,425	13	4,338	-	1,157	
\$500,000 under \$1,000,000.....	121	80,394	3,522	1,709	108	71,907	2,860	709	42,968	10,405	-	-	-	-	
\$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	109	(1)	20,471	(1)	109	20,471	(1)	723	-	-	1,086	
Receipts not reported.....	840	-	228	-	(1)	-	-	-	-	-	-	-	-	-	
Automotive Services															
Total.....	18,283	722,498	34,462	38,680	15,216	621,732	18,077	31,378	293,803	114,744	3,067	55,674	40	9,548	
Under \$5,000.....	2,239	6,009	517	456	1,412	4,342	171	311	3,007	1,590	877	931	27	895	
\$5,000 under \$10,000.....	1,700	12,746	1,489	422	1,309	10,096	379	362	6,792	3,623	391	1,503	13	332	
\$10,000 under \$15,000.....	2,233	27,662	1,047	2,352	1,993	24,677	975	2,047	16,013	8,078	234	2,782	-	149	
\$15,000 under \$20,000.....	1,896	33,141	842	1,937	1,602	28,059	649	1,409	15,946	8,110	294	2,959	-	362	
\$20,000 under \$25,000.....	1,904	35,300	1,181	1,421	1,310	29,128	903	1,342	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	1,768	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	-	3,622	-	459	
\$50,000 under \$75,000.....	1,793	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	4,906	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.....	153	34,187	2,088	1,611	134	29,639	1,317	1,442	11,146	2,255	-	-	-	-	
\$200,000 under \$250,000.....	228	74,789	9,127	3,299	184	61,263	2,433	2,912	18,859	3,752	5	1,555	-	131	
\$250,000 under \$500,000.....	40	28,106	3,220	1,668	35	24,885	2,433	1,509	11,240	1,689	-	-	-	-	
\$500,000 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.....	(1)	-	(1)	-	(1)	-	(1)	-	-	(1)	-	-	-	(1)	
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 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				
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	
	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)	
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	1,695	2,785	1,482	57,984	1,489	1,939	27,621	12,841	234	3,258	-	328	
\$40,000 under \$50,000.....	1,348	60,092	1,845	2,624	1,262	57,692	1,219	2,437	30,677	12,675	-	-	-	-	
\$50,000 under \$75,000.....	1,643	100,864	1,944	6,086	1,408	86,052	1,517	3,137	37,039	14,599	314	9,606	-	1,148	
\$75,000 under \$100,000.....	1,709	60,517	1,065	4,304	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	-	-	-	-	
\$150,000 under \$200,000.....	113	20,000	457	1,539	164	22,915	356	1,346	6,408	1,835	131	5,378	-	624	
\$200,000 under \$250,000.....	169	55,642	917	3,252	164	54,142	865	2,865	15,077	3,091	3	274	-	25	
\$250,000 under \$500,000.....	28	19,367	138	1,668	25	17,427	187	1,509	3,790	1,081	-	-	-	-	
\$500,000 under \$1,000,000.....	4	6,796	131	581	4	6,796	131	581	1,652	401	-	-	-	-	
\$1,000,000 under \$5,000,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
\$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	1,229	246	1	509	2,167	255	1	2,055	1,052	313	767	-	490	
\$5,000 under \$10,000.....	215	1,612	193	-	294	3,916	283	-	3,900	999	136	1,949	-	197	
\$10,000 under \$15,000.....	352	4,738	296	-	294	10,817	619	213	8,822	2,853	97	3,023	-	466	
\$15,000 under \$20,000.....	215	5,241	302	144	337	10,817	619	213	8,822	2,853	-	-	-	-	
\$20,000 under \$30,000.....	200	6,763	744	87	29	4,625	373	6	11,837	2,975	109	15,877	-	4,151	
\$30,000 under \$40,000.....	97	4,625	373	29	195	13,858	1,389	143	11,828	1,395	2	1,281	-	106	
\$40,000 under \$50,000.....	254	17,994	4,403	16	88	19,334	1,548	1	1,131	110	4	5,380	-	206	
\$50,000 under \$100,000.....	138	33,641	10,104	149	10	7,458	2,246	-	7,450	608	-	-	-	-	
\$100,000 under \$150,000.....	12	8,739	3,022	-	-	1,131	212	-	1,131	110	-	-	-	-	
\$150,000 under \$200,000.....	5	6,511	1,512	-	-	-	-	-	-	-	-	-	-	-	
\$200,000 under \$500,000.....	-	-	-	-	(1)	-	(1)	-	-	(1)	-	-	-	(1)	
\$500,000 under \$1,000,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
\$1,000,000 under \$5,000,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
\$5,000,000 or more.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Receipts not reported.....	(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	3,989	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	4	305	
\$10,000 under \$15,000.....	1,177	14,764	491	1,656	1,041	13,088	433	1,317	8,994	4,689	-	-	-	406	
\$15,000 under \$20,000.....	1,055	18,274	581	1,899	899	15,593	508	1,269	9,760	5,686	292	2,319	-	-	
\$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	3,624	-	-	-	-	
\$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.....	625	25,656	565	834	508	22,911	537	792	15,363	5,238	-	-	-	-	
\$50,000 under \$75,000.....	450	38,215	743	2,998	606	37,129	723	2,681	19,269	8,813	58	2,594	-	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.....	69	17,093	226	2,055	69	17,093	226	2,055	7,969	2,115	-	-	-	-	
\$200,000 under \$250,000.....	13	8,708	105	598	13	8,708	105	598	2,514	995	-	-	-	-	
\$250,000 under \$500,000.....	1	2,458	1	1	1	2,458	1	1	482	213	-	-	-	-	
\$500,000 under \$1,000,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
\$1,000,000 under \$5,000,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
\$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

	Partnerships with and without net profit				Partnership with net profit				Partnership without net profit					
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Industry and size of business receipts	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)
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	-	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	948	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	1,061	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	-	3,973	-	655
\$25,000 under \$30,000.....	450	12,072	1,501	163	333	8,937	802	163	7,698	3,198	-	-	-	-
\$30,000 under \$40,000.....	1,015	35,052	3,624	202	744	25,342	1,855	164	21,150	6,507	-	-	-	-
\$40,000 under \$50,000.....	762	34,466	3,075	442	664	29,915	2,407	371	23,375	7,461	369	9,587	308	2,804
\$50,000 under \$75,000.....	722	44,387	3,480	459	548	33,698	3,651	453	24,972	5,577	-	-	-	-
\$75,000 under \$100,000.....	318	27,892	2,758	170	240	21,041	1,624	158	16,342	5,415	252	14,673	-	6,387
\$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	-	10,740
\$250,000 under \$500,000.....	133	65,909	4,010	327	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	802	93,624	13,237	18	27,877	-	2,477
\$5,000,000 or more.....	4	24,878	203	-	3	19,574	315	-	19,171	3,503	1	5,304	-	230
Receipts not reported.....	828	-	-	-	(1)	-	-	-	-	(1)	749	-	-	3,323
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	1,422	22	32	1,051	664	-	-	-	-
\$5,000 under \$10,000.....	881	6,547	389	151	587	4,241	167	6	4,074	1,784	-	-	-	-
\$10,000 under \$15,000.....	728	8,961	469	110	689	8,459	451	110	7,717	3,824	625	3,314	-	1,082
\$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	650	15,664	457	117	14,450	6,008	-	-	-	-
\$30,000 under \$40,000.....	1,191	42,470	1,465	601	1,133	40,422	1,281	518	35,323	16,465	117	4,271	-	2,162
\$40,000 under \$50,000.....	1,388	62,767	2,030	291	1,329	60,015	1,268	239	57,316	9,786	-	-	-	-
\$50,000 under \$75,000.....	2,316	176,167	3,673	599	2,178	172,639	3,493	599	165,335	37,886	78	5,156	-	189
\$75,000 under \$100,000.....	2,649	229,203	3,606	710	2,629	227,975	3,606	710	221,202	137,280	-	-	-	-
\$100,000 under \$150,000.....	3,529	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	203	212,773	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	199	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)
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	-	-	-	-
\$5,000 under \$10,000.....	236	1,641	38	-	197	1,401	29	-	1,401	619	-	-	-	-
\$10,000 under \$15,000.....	293	4,406	123	142	293	4,406	123	142	4,074	2,507	-	-	-	-
\$15,000 under \$20,000.....	215	4,862	141	-	215	4,862	141	-	4,728	2,430	-	-	-	-
\$20,000 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	532	645	29,307	532	532	28,906	17,678	-	-	-	-
\$50,000 under \$75,000.....	1,740	110,792	1,731	143	1,740	110,792	1,731	143	109,447	73,944	-	-	-	-
\$75,000 under \$100,000.....	2,096	182,053	2,278	143	2,076	182,053	2,278	143	179,312	117,259	-	-	-	-
\$100,000 under \$150,000.....	2,454	299,311	4,485	67	2,454	299,311	4,485	67	296,304	188,634	-	-	-	-
\$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	40	414	91,005	1,273	40	89,218	57,145	-	-	-	-
\$250,000 under \$500,000.....	370	123,693	1,524	40	368	123,693	1,524	40	119,061	67,364	-	-	-	-
\$500,000 under \$1,000,000.....	54	33,373	279	23	54	33,373	279	23	33,234	16,306	-	-	-	-
\$1,000,000 under \$5,000,000.....	11	20,042	106	20	10	18,365	106	20	18,184	6,253	-	-	-	-
\$5,000,000 or more.....	(1)	-	(1)	-	(1)	-	-	-	-	(1)	-	-	-	(1)
Receipts not reported.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Footnote at end of table. See text for explanatory statement 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				
	(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	16,732	3,860	7,345	750,057	14,379	3,464	702,494	210,517	1,140	35,146	-	7,137	
Under \$5,000.....	468	968	112	33	324	535	17	6	464	262					
\$5,000 under \$10,000.....	645	4,906	351	151	390	2,840	138	6	2,673	1,165				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	371	7,017	226	141	6,433	3,590					
\$20,000 under \$25,000.....	373	8,243	523	141	275	6,003	306	257	5,213	2,397					
\$25,000 under \$30,000.....	469	12,761	416	151	332	9,701	298	117	8,843	4,459				838	
\$30,000 under \$40,000.....	859	30,859	1,199	452	281	28,811	1,015	369	24,207	9,982					
\$40,000 under \$50,000.....	743	33,660	1,458	251	684	30,708	726	239	28,410	14,993				2,162	
\$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				715	
\$100,000 under \$150,000.....	1,085	131,436	3,241	249	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	108	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				629	
\$500,000 under \$1,000,000.....	136	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				121	
\$5,000,000 or more.....	4	43,995	101	-	-	43,995	101	-	40,868	11,684				(1)	
Receipts not reported.....	(1)	-	(1)	-	-	-	-	-	-	-				-	
Legal Service															
Total.....	22,071	2,132,287	24,356	-	20,804	2,106,999	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					
\$5,000 under \$10,000.....	957	7,162	142	-	840	6,180	93	-	6,180	3,727				1,020	
\$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				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.....	2,390	81,693	1,413	-	2,233	77,780	1,366	-	77,558	46,190					
\$40,000 under \$50,000.....	2,033	91,102	1,377	-	1,994	89,280	1,369	-	88,096	49,699					
\$50,000 under \$75,000.....	3,421	208,344	2,533	-	3,382	205,912	2,469	-	204,662	123,563				383	
\$75,000 under \$100,000.....	1,648	143,944	1,811	-	1,609	140,418	1,753	-	136,683	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.....	1,576	131,233	1,209	-	1,576	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	-	333,993	181,397				(1)	
\$500,000 under \$1,000,000.....	307	210,023	2,100	-	306	209,160	2,087	-	206,594	115,754				(1)	
\$1,000,000 under \$5,000,000.....	153	284,917	2,691	-	152	283,572	2,678	-	278,751	149,572					
\$5,000,000 or more.....	8	50,836	508	-	8	50,836	508	-	50,836	26,692				(1)	
Receipts not reported.....	(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					
\$10,000 under \$15,000.....	332	4,084	84	-	332	4,084	84	-	3,947	2,612				235	
\$15,000 under \$20,000.....	352	6,040	35	-	313	5,379	28	-	5,182	3,354					
\$20,000 under \$25,000.....	332	7,999	169	-	274	6,289	125	-	6,235	3,366				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	17,295	191	-	288	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					
\$75,000 under \$100,000.....	308	44,071	615	-	469	41,089	553	-	34,553	13,938				1,492	
\$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.....	1,777	39,371	515	228	1,709	36,557	506	228	36,557	10,154					
\$250,000 under \$500,000.....	339	121,196	1,271	1	339	110,224	1,124	1	95,244	24,917				1,472	
\$500,000 under \$1,000,000.....	141	96,469	847	558	131	86,947	886	558	66,908	14,876					
\$1,000,000 under \$5,000,000.....	80	148,894	991	536	79	146,873	986	536	107,078	19,395				132	
\$5,000,000 or more.....	10	81,411	369	92	10	81,411	389	92	41,131	6,220					
Receipts not reported.....	215	-	8	-	(1)	-	(1)	-	-	-				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				
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	
	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)	
SERVICES—Continued															
Accounting, Auditing, and Bookkeeping Services															
Total.....	9,115	425,892	11,794	485	8,515	916,841	11,502	476	906,062	338,525	596	9,002	-	2,254	
Under \$5,000.....	957	2,146	185	9	703	1,707	123	-	1,699	825	-	-	-	-	
\$5,000 under \$10,000.....	685	3,429	277	231	568	4,444	219	221	4,398	2,052	371	1,375	-	872	
\$10,000 under \$15,000.....	606	7,359	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	254	-	469	10,134	194	-	10,093	5,976	-	-	-	-	
\$25,000 under \$30,000.....	508	14,096	387	-	489	13,520	378	-	13,520	7,098	79	2,603	-	476	
\$30,000 under \$40,000.....	704	25,145	663	-	801	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	-	-	-	-	
\$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	17	352	60,651	736	17	60,651	25,628	-	-	-	-	
\$200,000 under \$250,000.....	237	52,816	531	17	233	51,748	531	17	50,049	20,629	-	-	-	-	
\$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	40,304	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	22,287	664	2,904	-	1,782	
Under \$5,000.....	801	1,843	236	98	469	3,026	41	46	902	535	332	720	-	655	
\$5,000 under \$10,000.....	685	4,616	280	451	490	3,157	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.....	313	8,008	194	277	300	7,617	120	15	6,445	3,194	-	-	-	-	
\$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 \$100,000.....	215	24,113	672	-	215	24,113	672	-	18,825	7,892	-	-	-	-	
\$100,000 under \$150,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
\$150,000 under \$200,000.....	51	15,381	364	110	50	14,924	358	110	9,808	2,363	-	-	-	-	
\$200,000 under \$250,000.....	11	7,669	65	403	10	7,146	64	335	4,323	1,280	1	187	-	8	
\$250,000 under \$500,000.....	2	2,190	13	316	2	2,190	13	316	1,503	260	-	-	-	-	
\$500,000 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	3,258	58	123	449	3,237	58	17	2,502	2,033	-	-	-	-	
\$10,000 under \$15,000.....	411	4,990	222	99	332	4,102	174	36	3,431	2,176	491	1,264	81	515	
\$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	97	1,537	-	104	
\$25,000 under \$30,000.....	274	9,250	349	78	318	11,954	408	90	8,148	3,275	-	-	-	-	
\$30,000 under \$40,000.....	122	5,521	372	230	195	12,851	372	230	9,429	4,518	-	-	-	-	
\$40,000 under \$50,000.....	195	12,851	388	401	195	26,614	388	401	19,256	12,297	-	-	-	-	
\$50,000 under \$100,000.....	195	26,614	388	401	195	26,614	388	401	19,256	12,297	-	-	-	-	
\$100,000 under \$150,000.....	49	14,731	135	2,516	44	13,270	135	2,516	5,688	1,394	-	-	-	-	
\$150,000 under \$250,000.....	4	2,322	49	228	4	2,322	49	228	953	321	-	-	-	-	
\$250,000 under \$500,000.....	1	2,772	80	-	-	-	-	-	-	-	-	-	-	-	
\$500,000 or more.....	1,309	-	-	-	215	-	-	-	-	564	1,094	-	-	1,586	
Receipts not reported.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	

* Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.
 † Includes partnerships with net profit less than \$5,000.
 ‡ Includes partnerships with net profit less than \$10,000.
 § Includes partnerships with net profit less than \$25,000.
 ¶ Includes partnerships with net profit less than \$50,000.
 †† Includes partnerships with net profit less than \$100,000.
 ††† Includes partnerships with net profit less than \$250,000.
 †††† Includes partnerships with net profit less than \$500,000.
 ††††† Includes partnerships with net profit less than \$1,000,000.
 †††††† Includes partnerships with net profit less than \$5,000,000.
 ††††††† Includes partnerships with net profit less than \$5,000,000 or more.
 †††††††† Includes partnerships with net profit not reported.

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	1211,241	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	33,891	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	29,236
\$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	69	14,324	2,851	12,044	2,894	10,346
\$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	69	28,023	2,851	12,044	2,894	10,346
\$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	1,025	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	3,034	-	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	195	23,763	2,419	8,002	26	3,336
\$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	195	23,763	2,419	8,002	26	3,336
\$25,000 under \$50,000.....	632	117,933	2,549	3,009	55,446	22,400	195	23,763	2,419	8,002	26	3,336
\$50,000 under \$100,000.....	110	76,632	1,939	8,160	25,568	7,582	34	13,424	928	2,819	162	2,788
\$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	3	4,099	39	1,779	-	664
\$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."

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	Depreciation	Inventory, end-of-year	Gross profit	Net profit	Number of partnerships	Business receipts	Depreciation	Gross profit	Gross loss	Net loss
	(1)	(2) (Thousand dollars)	(3) (Thousand dollars)	(4) (Thousand dollars)	(5) (Thousand dollars)	(6) (Thousand dollars)	(7)	(8) (Thousand dollars)	(9) (Thousand dollars)	(10) (Thousand dollars)	(11) (Thousand dollars)	(12) (Thousand dollars)
MINING												
Total.....	8,903	767,011	64,235	7,037	340,141	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	7,407	21	745
\$1,000 under \$2,000.....	1,180	28,687	2,372	-	10,475	1,641	782	6,576	1,013	2,191	135	1,181
\$2,000 under \$3,000.....	708	14,881	1,801	-	8,512	1,806	519	7,814	1,209	2,636	40	1,299
\$3,000 under \$4,000.....	42	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	21,744	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.....	44	4,522	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	3,424	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.....	74	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	732	-	4,634	1,130	338	5,283	1,028	2,260	31	860
\$3,000 under \$4,000.....	247	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	229	28,157	4,126	12,858	2,158	13,311
\$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	-	7,650	2,495	-	-	-
\$200,000 under \$250,000.....	13	12,391	941	-	6,275	2,770	22	7,390	866	999	-	5,414
\$250,000 under \$500,000.....	21	35,244	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	181	2,573	181	376	9	439
\$2,000 under \$3,000.....	259	7,499	532	-	3,878	676	195	6,877	1,492	3,650	34	1,160
\$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	201	7,160	1,288	3,648	71	1,349
\$5,000 under \$10,000.....	553	27,740	2,054	3	14,321	4,003	66	5,486	453	2,033	-	1,077
\$10,000 under \$15,000.....	248	28,853	1,804	42	13,025	3,256	-	13,025	3,256	-	-	-
\$15,000 under \$20,000.....	230	23,081	1,846	104	10,315	3,890	123	14,863	2,256	4,283	213	3,811
\$20,000 under \$25,000.....	299	64,894	6,023	741	29,341	9,317	83	8,143	2,680	2,845	-	7,582
\$25,000 under \$50,000.....	130	61,325	4,727	1,106	26,026	8,995	-	26,026	8,995	-	-	-
\$50,000 under \$100,000.....	31	2,400	1,469	43	9,252	3,772	83	8,143	2,680	2,845	-	7,582
\$100,000 under \$150,000.....	10	13,913	1,137	80	5,089	1,790	-	5,089	1,790	-	-	-
\$150,000 under \$200,000.....	6	10,399	678	183	4,124	1,320	-	4,124	1,320	-	-	-
\$200,000 under \$250,000.....	5	10,674	291	797	4,291	1,853	-	4,291	1,853	-	-	-
\$250,000 under \$500,000.....	4	10,569	6,111	1,904	20,093	5,366	-	20,093	5,366	-	-	-
\$500,000 or more.....	4	10,569	6,111	1,904	20,093	5,366	-	20,093	5,366	-	-	-
CONSTRUCTION												
Total.....	51,899	6,194,161	144,619	204,420	1,544,228	770,283	10,421	1,238,405	30,758	143,701	24,194	80,003
Under \$1,000.....	4,073	85,272	3,293	1,727	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	4,693	32,379	10,990	681	51,627	2,152	12,301	940	2,497
\$4,000 under \$5,000.....	2,697	122,114	4,014	5,224	39,128	12,197	428	21,503	640	2,934	70	1,467
\$5,000 under \$10,000.....	14,181	712,403	17,772	38,056	224,912	105,418	917	108,458	3,019	12,953	980	6,614
\$10,000 under \$15,000.....	9,175	685,369	16,051	33,402	216,040	112,630	444	71,000	2,913	9,294	772	5,774
\$15,000 under \$20,000.....	4,847	548,230	12,047	19,234	155,931	83,059	214	40,111	2,114	4,448	779	3,745
\$20,000 under \$25,000.....	2,438	410,542	7,328	14,289	106,961	56,335	111	41,086	957	3,927	10	2,908
\$25,000 under \$50,000.....	724	1,033,778	19,506	31,868	244,533	123,921	178	88,013	1,886	10,895	602	6,123
\$50,000 under \$100,000.....	912	696,464	11,877	25,714	180,955	64,390	145	101,963	4,299	8,905	1,953	10,429
\$100,000 under \$150,000.....	193	240,911	3,874	5,189	44,995	23,107	29	47,571	1,220	1,173	94	3,478
\$150,000 under \$200,000.....	12	118,895	2,167	1,544	10,841	10,849	11	22,284	1,074	1,128	695	1,890
\$200,000 under \$250,000.....	6	81,715	1,783	85	13,728	7,883	18	40,851	689	2,346	1,048	3,945
\$250,000 under \$500,000.....	74	217,115	3,327	1,803	45,291	24,457	20	78,285	831	2,697	4,068	7,274
\$500,000 or more.....	61	917,884	20,724	919	186,200	123,125	14	90,559	373	1,624	10,942	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	Depreciation	Inventory, end-of-year	Gross profit	Net profit	Number of partnerships	Business receipts	Depreciation	Gross profit	Gross loss	Net loss
	(1)	(Thousand dollars) (2)	(Thousand dollars) (3)	(Thousand dollars) (4)	(Thousand dollars) (5)	(Thousand dollars) (6)	(7)	(Thousand dollars) (8)	(Thousand dollars) (9)	(Thousand dollars) (10)	(Thousand dollars) (11)	(Thousand dollars) (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	161	53,288	1,599	5,794	874	7,448
\$25,000 under \$50,000.....	1,950	414,928	7,279	14,006	117,741	64,053						
\$50,000 under \$100,000.....	428	287,855	5,218	11,548	69,601	33,685	2	2,559	50	-	231	467
\$100,000 under \$150,000.....												
\$150,000 under \$200,000.....	9	22,957	212	77	3,577	1,932	2	-	-	-	-	-
\$200,000 under \$250,000.....	16	37,804	335	68	8,742	5,009	-	-	-	-	-	-
\$250,000 under \$500,000.....	8	88,518	3,298	882	15,797	10,676	2	4,961	-	-	948	1,050
\$500,000 or more.....												
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	168	8,430	450	1,674	170	1,597
\$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	-	-	-	-	-	-
\$20,000 under \$25,000.....	300	40,708	1,056	841	14,209	8,239	1	980	-	-	56	56
\$25,000 under \$50,000.....												
\$50,000 under \$100,000.....	7	10,301	51	75	1,066	456	1	-	-	-	-	-
\$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	1,360	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	2,470	-	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	5,961	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						
\$20,000 under \$25,000.....	224	99,804	2,125	6,256	17,522	4,947						
\$25,000 under \$50,000.....	548	306,181	4,950	13,629	60,017	18,875	47	29,139	536	4,607	324	1,382
\$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	1,424	-	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	16,942	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						
\$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	6,426	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	252
\$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	25,802	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	20,568	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.....	285	43,830	1,934	5,192	14,799	6,302						
\$25,000 under \$50,000.....	436	130,694	4,437	10,836	36,504	14,184	175	35,970	2,010	5,959	206	5,574
\$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	-	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.....	293	10,671	485	335	4,509	1,338						
\$4,000 under \$5,000.....												
\$5,000 under \$10,000.....	1,165	51,061	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	6,484						
\$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	34,063	14,887	1	511	15	131	-	48
\$50,000 under \$100,000.....	174	83,427	1,581	4,109	29,057	13,345	-	-	-	-	-	-
\$100,000 under \$150,000.....												
\$150,000 under \$200,000.....												
\$200,000 under \$250,000.....	4	1,417	75	12	1,687	909	1	1,596	-	521	-	234
\$250,000 under \$500,000.....	5	6,638	109	32	2,417	1,443	-	-	-	-	-	-
\$500,000 or more.....	4	17,075	159	87	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	Depreciation	Inventory, end-of-year	Gross profit	Net profit	Number of partnerships	Business receipts	Depreciation	Gross profit	Gross loss	Net loss
	(1)	(Thousand dollars) (2)	(Thousand dollars) (3)	(Thousand dollars) (4)	(Thousand dollars) (5)	(Thousand dollars) (6)	(7)	(Thousand dollars) (8)	(Thousand dollars) (9)	(Thousand dollars) (10)	(Thousand dollars) (11)	(Thousand dollars) (12)
MANUFACTURING—Continued												
Machinery, Except Electrical And Transportation Equipment												
Total.....	4,000	459,418	13,391	35,391	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						
\$3,000 under \$4,000.....	304	11,144	498	660	3,360	1,234	181	5,889	365	3,082	-	540
\$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	3,576	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	397,981	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	1,300	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 Transportation 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	118	21,601	2,130	10,068	35	2,120
\$15,000 under \$20,000.....	703	69,584	3,222	1,739	29,525	11,914						
\$20,000 under \$25,000.....	334	46,945	4,063	268	20,148	7,475	545	118,390	7,829	1,068	52,419	17,871
\$25,000 under \$50,000.....												
\$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												
<u>Other Transportation, Communication, Water Supply, and Sanitary Services</u>												
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						
\$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	240	149	3,263	1,707	-	-	-	-	-	-
\$200,000 under \$250,000.....	8	5,500	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	882,621	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	464,144	8,185	111,007	341	14,450
\$2,000 under \$3,000.....	18,194	1,004,821	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	1,387,401	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	3,662	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	76,987	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	1,845	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.....	2,460	182,042	1,604	14,425	34,702	3,516	1,444	84,761	1,447	17,150	53	2,133
\$2,000 under \$3,000.....	1,748	165,142	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	1,051,793	9,189	78,989	195,070	48,038	825	160,818	2,701	23,320	192	5,673
\$10,000 under \$15,000.....	4,396	1,046,666	9,240	50,527	191,349	50,889	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.....	2,537	898,270	6,303	70,279	166,332	52,286						
\$25,000 under \$50,000.....	4,941	2,840,293	19,083	195,106	529,774	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.....	41	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	1,744	-	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	3,789	643	5,977
Under \$1,000.....	424	39,086	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	51,201	500	1,753	8,581	1,306						
\$4,000 under \$5,000.....	305	53,848	430	1,169	7,897	1,391						
\$5,000 under \$10,000.....	1,405	267,899	2,047	9,607	44,242	10,567						
\$10,000 under \$15,000.....	809	244,592	1,752	7,660	37,819	9,990	67	43,062	230	4,746	15	899
\$15,000 under \$20,000.....	400	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						
\$25,000 under \$50,000.....	720	691,104	4,233	25,128	96,934	26,933						
\$50,000 under \$100,000.....	329	563,257	2,764	18,568	81,280	21,420	4	6,790	66	771	-	292
\$100,000 under \$150,000.....	55	157,427	1,046	5,969	22,345	6,104	-	-	-	-	-	-
\$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	4,044	13,302	4,124	2	6,789	32	1,764	-	671
\$500,000 or more.....	2	38,193	27	1,101	1,297	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	Depreciation	Inventory, end-of-year	Gross profit	Net profit	Number of partnerships	Business receipts	Depreciation	Gross profit	Gross loss	Net loss
	(1)	(Thousand dollars) (2)	(Thousand dollars) (3)	(Thousand dollars) (4)	(Thousand dollars) (5)	(Thousand dollars) (6)	(7)	(Thousand dollars) (8)	(Thousand dollars) (9)	(Thousand dollars) (10)	(Thousand dollars) (11)	(Thousand dollars) (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						
\$25,000 under \$50,000.....	4,021	2,149,189	14,850	169,978	428,840	141,372	147	95,549	677	9,871	89	4,626
\$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
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
Retail Trade												
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	48,838	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	358,244	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	35,304	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	-	-	-	-	-	-
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
Grocery stores, meat, fish, fruit, and vegetable markets												
Under \$1,000.....	2,687	107,849	1,185	8,553	17,919	1,378	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	18	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.....	1,993	781,004	6,749	35,647	140,493	48,043	158	61,518	808	9,840	39	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						
\$25,000 under \$50,000.....	1,091	632,933	5,343	27,269	116,271	35,262	69	47,669	584	6,431	-	2,258
\$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	-	-	-	-	-	-
Total.....	8,849	1,045,726	15,425	200,839	299,101	86,360	2,464	129,663	3,200	32,776	634	9,541
General merchandise												
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						
\$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						
\$25,000 under \$50,000.....	524	205,522	2,670	31,616	57,533	17,341	33	13,496	254	3,445	-	912
\$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	900	-	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	Depreciation	Inventory, end-of-year	Gross profit	Net profit	Number of partnerships	Business receipts	Depreciation	Gross profit	Gross loss	Net loss
	(1)	(Thousand dollars) (2)	(Thousand dollars) (3)	(Thousand dollars) (4)	(Thousand dollars) (5)	(Thousand dollars) (6)	(7)	(Thousand dollars) (8)	(Thousand dollars) (9)	(Thousand dollars) (10)	(Thousand dollars) (11)	(Thousand dollars) (12)
WHOLESALE AND RETAIL TRADE--Continued												
<u>Retail Trade--Continued</u>												
Apparel and accessories												
Total.....	12,035	1,256,840	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	2,229	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	12,188	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	15,598	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	96,463	166,463	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	151	20,386	44	2,769	-	1,101
\$10,000 under \$15,000.....	3,627	444,199	3,127	14,539	108,589	43,774	-	-	-	-	-	-
\$15,000 under \$20,000.....	1,407	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	48,322	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	-	-	-	-	-	-
\$15,000 under \$20,000.....	1,877	222,692	4,979	5,593	109,216	32,389	245	25,470	1,262	13,382	-	3,068
\$20,000 under \$25,000.....	634	108,817	2,518	2,662	56,895	13,991	-	-	-	-	-	-
\$25,000 under \$50,000.....	982	233,327	5,712	4,652	129,400	32,642	97	14,426	569	7,692	-	2,815
\$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	-	-	-	-	-	-
\$4,000 under \$5,000.....	573	46,867	606	16,149	10,484	2,550	293	26,592	267	5,411	87	1,158
\$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	-	-	-	-	-	-
\$1,000 under \$2,000.....	313	17,233	250	3,762	5,280	415	237	12,745	158	3,973	-	254
\$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														
<u>Retail Trade--Continued</u>														
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	6,476	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	213,425	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.....	-	-	-	-	-	-	-	-	-	-	-	-		
<u>Wholesale and Retail Trade Not Allocable</u>														
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	167	23,143	271	4,552	-	1,190		
\$5,000 under \$10,000.....	1,267	143,869	2,255	15,373	38,395	9,470								
\$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	150	107,016	993	11,639	27,681	9,392	-	-
\$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	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	-	9,044			
\$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	85,545	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	67,344	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			
Not applicable														
<u>Security and Commodity Brokers, Dealers, Exchanges, and Services</u>														
Total.....	2,178	1,377,553	11,477	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	128	2,864	16	2,864	-	1,328			
\$3,000 under \$4,000.....														
\$4,000 under \$5,000.....	247	7,299	32	7,299	1,910	115	15,394	171	15,394	-	7,236			
\$5,000 under \$10,000.....														
\$10,000 under \$15,000.....	198	7,005	93	7,005	2,363	110	24,260	110	24,260	-	8,652			
\$15,000 under \$20,000.....														
\$20,000 under \$25,000.....	180	6,366	72	6,366	2,983	1	1,723	13	1,723	-	214			
\$25,000 under \$50,000.....														
\$50,000 under \$100,000.....	200	45,306	291	45,306	14,413	25	24,260	110	24,260	-	8,652			
\$100,000 under \$150,000.....														
\$150,000 under \$200,000.....	64	47,064	311	47,064	7,920	8	8,934	56	8,934	-	10,261			
\$200,000 under \$250,000.....														
\$250,000 under \$500,000.....	94	39,281	217	39,281	16,388	1	1,723	13	1,723	-	214			
\$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)
FINANCE, INSURANCE, AND REAL ESTATE--Continued												
Real Estate Operators (Except Developers) and Lessors												
Total.....	95,408	1,611,000	309,976		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	7,836	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	23,813	-	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	-	12,970
\$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	53	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		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						
\$10,000 under \$15,000.....	685	26,064	1,340		24,236	8,341	261	7,641	669	3,223	407	2,382
\$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	15		15,375	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		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						
\$100,000 under \$150,000.....	264	55,455	675		53,827	33,102	143	7,129	547	6,443	-	12,151
\$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	66,794	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						
\$100,000 under \$150,000.....	3,556	859,456	11,025	2,397	795,845	427,118	268	70,495	18,559	60,719	-	25,117
\$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	377	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	7,933	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	1,504						
\$150,000 under \$200,000.....	3	6,580	639	9	5,719	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	8,695	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	22,270	1,912	184	17,789	3,068	475	6,614	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	29,873	1,852	782	21,507	5,442	1	883	62	309	-	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	2,771	-	-	-	-	-	-
\$500,000 or more.....	-	-	-	-	-	-	-	-	-	-	-	-
Beauty and barber shops, including schools												
Total.....	11,777	305,302	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	9,601	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	33,279	16,939						
\$15,000 under \$20,000.....	396	18,604	634	174	15,638	6,671						
\$20,000 under \$25,000.....							(2)	(2)	(2)	(2)	(2)	(2)
\$25,000 under \$50,000.....	154	12,625	313	34	10,262	3,892						
\$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	186	6,164	666	4,228	-	606
\$3,000 under \$4,000.....	411	6,430	518	335	4,655	1,378						
\$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	-	-	-	-	-	-	-	-	-	-	-
\$500,000 or more.....	-	3,246	-	73	2,048	617	-	-	-	-	-	-
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	15,847	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						
\$10,000 under \$15,000.....	1,639	75,904	4,115	2,528	59,944	19,993						
\$15,000 under \$20,000.....	927	58,671	2,237	2,930	43,355	15,987	167	8,714	1,504	4,236	-	2,365
\$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						
\$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	26,542	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						
\$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	1,635	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						
\$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	(2)	(2)	(2)	(2)	(2)	(2)
\$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	298	12,602	425	3,617	13	894
\$3,000 under \$4,000.....	1,392	38,212	947	2,575	13,668	4,860						
\$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						
\$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)	De-precia- tion (Thousand dollars)	Inventory, end-of- year (Thousand dollars)	Gross profit (Thousand dollars)	Net profit (Thousand dollars)	Number of partnerships	Business receipts (Thousand dollars)	De-precia- tion (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						
\$3,000 under \$4,000.....	196	3,543	65	87	2,512	799	118	10,317	4,626	7,175	-	404
\$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.....												
\$15,000 under \$20,000.....												
\$20,000 under \$25,000.....												
\$25,000 under \$50,000.....	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	
\$50,000 under \$100,000.....												
\$100,000 under \$150,000.....												
\$150,000 under \$200,000.....												
\$200,000 under \$250,000.....												
\$250,000 under \$500,000.....												
\$500,000 or more.....												
<u>Repair Services, Except Automotive</u>												
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	(2)	(2)	(2)	(2)	(2)	(2)
\$5,000 under \$10,000.....	1,936	56,814	1,608	3,674	33,352	14,466						
\$10,000 under \$15,000.....	1,309	61,955	1,177	4,077	32,389	16,239						
\$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)	(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.....	-	-	-	-	-	-	-	-	-	-	-	-
<u>Recreational Services</u>												
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	17,440	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						
\$200,000 under \$250,000.....	9	6,301	229	110	5,713	1,953						
\$250,000 under \$500,000.....	13	28,418	71	23	26,314	5,163						
\$500,000 or more.....	12	43,363	584	20	37,467	9,489						
<u>Medical and Other Health Services</u>												
Total.....	17,724	1,857,874	29,265	4,098	1,779,944	994,010	1,308	46,272	2,471	41,095	-	7,886
Under \$1,000.....	556	13,398	334	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	140	5,453	207	5,453	-	980
\$5,000 under \$10,000.....	1,265	43,303	1,050	513	38,512	9,435						
\$10,000 under \$15,000.....	1,003	40,126	1,299	932	33,568	12,776						
\$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.....	3,975	260,673	5,463	618	251,793	134,721						
\$50,000 under \$100,000.....	5,388	633,911	9,451	358	623,315	380,278	2	1,490	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	101,945	534	65	100,244	45,490	-	-	-	-	-	-

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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)		
SERVICES--Continued														
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.....														
\$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	(2)	(2)	(2)	(2)	(2)	(2)		
\$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	750,097	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								
\$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	} 94	9,271	987	6,791	-	4,817		
\$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.....														
\$3,000 under \$4,000.....		} 382	13,029	284	-	10,590		1,259	} 281	6,769	109	6,340	-	662
\$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												
<u>Accounting, Auditing, and Bookkeeping Services</u>												
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						
\$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	195	2,579	46	2,534	-	463
\$5,000 under \$10,000.....	1,001	26,557	725	-	26,557	7,544						
\$10,000 under \$15,000.....	879	31,217	608	-	31,076	10,959						
\$15,000 under \$20,000.....	728	29,439	544	-	29,433	12,833						
\$20,000 under \$25,000.....	743	41,238	852	18	39,131	16,646	142	2,692	188	2,688	-	1,520
\$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	-	165,724	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.....	39	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						
<u>Other Services</u>												
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.....	495	4,599	268	7	3,767	1,636						
\$3,000 under \$4,000.....												
\$4,000 under \$5,000.....	314	6,726	185	40	5,553	2,206	119	1,401	268	807	-	1,330
\$5,000 under \$10,000.....												
\$10,000 under \$15,000.....												
\$15,000 under \$20,000.....												
\$20,000 under \$25,000.....	261	27,424	802	84	19,686	7,940	-	-	-	-	-	-
\$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						
\$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	451	1,621	113	617	63	921
\$5,000 under \$10,000.....	713	16,923	521	491	10,362	5,266						
\$10,000 under \$15,000.....	318	15,875	197	2,311	8,161	4,700						
\$15,000 under \$20,000.....												
\$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.....	-	-	-	-	-	-						

¹Includes 4,352 partnerships with neither profit nor loss.

²Estimate 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)	Depre- ciation (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)	Depre- ciation (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	5,684,449	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	326,460	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	892,576	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	634,603	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	-	1,098	5,133	-	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	-	-	-	-	-	-
\$500,000 under \$1,000,000.....	276	105,661	5,811	14,114	171,186	49,063	11,064	709	129,867	11,343	359,545	56,665	20,914
\$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	-	-	-	-	-	-
\$100,000 under \$250,000.....	269	97,171	3,363	2,371	41,048	34,414	8,714	226	25,310	1,888	26,459	9,690	2,070
\$250,000 under \$500,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-
\$500,000 under \$1,000,000.....	92	109,286	2,220	11,178	45,932	17,723	4,920	51	25,552	1,084	26,226	5,720	1,882
\$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	37,718	30,312	37,534	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."

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 partner- ships	Business receipts (Thousand dollars)	Depre- ciation (Thousand dollars)	Inventory, end-of-year (Thousand dollars)	Total assets (Thousand dollars)	Gross profit (Thousand dollars)	Net profit (Thousand dollars)	Number of partner- ships	Business receipts (Thousand dollars)	Depre- ciation (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													
<u>Crude Petroleum and Natural Gas</u>													
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	7,641	2,146	762	3,493	648	3,291	1,111	2,972
\$10,000 under \$25,000.....	228	11,209	1,163	-	8,920	8,101	3,187	645	4,916	1,391	9,970	2,194	9,290
\$25,000 under \$50,000.....	313	18,049	1,211	206	10,163	4,906	5,048	430	6,637	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	61,841	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	5,898	1,555	2	6,645	1,028	17,088	2,248	673
\$10,000,000 under \$25,000,000.....	-	34,131	4,624	157	49,697	16,206	2,743	1	3,002	313	15,370	846	1,602
\$25,000,000 or more.....	-	-	-	-	-	-	-	-	-	-	-	-	-
<u>Other Mining, Including Quarrying</u>													
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	1,003	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.....	143	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	83,123	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	2,470	202	797	7,587	1,664	662	-	-	-	-	-	-
\$5,000,000 under \$10,000,000.....	1	7,689	507	393	7,672	3,614	596	-	-	-	-	-	-
\$10,000,000 under \$25,000,000.....	1	15,058	1,262	261	17,370	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	457,130	4,477	808,364	21,210	396,936	95,240	60,114
Under \$10,000.....	7,436	249,567	4,497	3,011	32,181	117,657	69,432	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	48,040	441	59,768	1,553	16,107	11,400	6,189
\$25,000 under \$50,000.....	3,451	551,552	7,802	15,069	117,065	129,477	73,032	649	71,186	1,984	23,222	9,361	6,475
\$50,000 under \$100,000.....	2,785	382,035	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	363,046	176,653	79,451	503	147,673	1,123	82,818	20,732	9,826
\$250,000 under \$500,000.....	689	901,209	14,618	28,280	238,527	89,184	38,350	150	70,035	2,550	14,140	8,520	4,691
\$500,000 under \$1,000,000.....	249	466,092	14,403	14,431	166,177	81,124	32,215	109	128,565	2,747	73,879	4,237	9,273
\$1,000,000 under \$2,500,000.....	123	434,439	1,470	16,715	174,966	62,190	31,158	42	95,608	3,124	62,483	8,906	5,925
\$2,500,000 under \$5,000,000.....	25	263,839	3,580	7,011	94,346	49,015	26,042	7	47,843	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	14,805	60	16,742	222	441
\$10,000,000 under \$25,000,000.....	3	12,654	2,652	-	42,777	9,906	1,862	-	-	-	-	-	-
\$25,000,000 or more.....	-	-	-	-	-	-	-	-	-	-	-	-	-
<u>General Contractors</u>													
Total.....	7,553	2,839,484	57,175	93,231	981,441	523,613	252,585	2,169	198,899	14,838	248,804	55,964	44,066
Under \$10,000.....	1,623	4,796	1,049	872	6,788	25,864	14,452	336	36,556	210	4,092	4,386	2,012
\$10,000 under \$25,000.....	1,244	113,094	1,501	2,769	20,661	25,224	13,098	355	6,166	796	6,166	2,129	2,428
\$25,000 under \$50,000.....	1,276	331,640	3,546	5,025	47,211	59,861	34,841	387	46,285	1,084	14,051	5,341	3,774
\$50,000 under \$100,000.....	1,029	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	2,941	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	7,174	166,035	22,442	17,578
\$1,000,000 under \$2,500,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-
\$2,500,000 under \$5,000,000.....	21	207,110	8,115	3,305	70,230	41,340	18,076	7	41,843	707	23,198	4,641	5,751
\$5,000,000 under \$10,000,000.....	7	82,443	256	-	49,699	18,293	5,084	3	14,805	60	16,742	222	441
\$10,000,000 under \$25,000,000.....	2	12,654	2,652	-	42,777	9,906	1,862	-	-	-	-	-	-
\$25,000,000 or more.....	-	-	-	-	-	-	-	-	-	-	-	-	-
<u>Special Trade Contractors</u>													
Total.....	14,624	1,844,475	30,153	74,857	487,160	411,141	184,717	2,168	197,777	6,120	77,491	27,659	14,181
Under \$10,000.....	3,783	187,438	3,206	2,112	23,543	24,642	40,440	468	20,778	455	3,360	7,136	1,696
\$10,000 under \$25,000.....	2,682	26,464	3,731	4,411	44,257	65,877	34,344	467	35,266	636	4,211	3,198	3,618
\$25,000 under \$50,000.....	1,832	203,564	4,390	3,611	65,387	68,046	30,703	244	27,872	866	8,335	3,944	2,752
\$50,000 under \$100,000.....	1,471	266,608	7,280	3,488	91,107	78,078	26,687	312	34,156	1,194	14,583	7,964	1,514
\$100,000 under \$250,000.....	808	306,443	11,444	11,961	121,070	70,835	28,769	172	47,873	3,100	24,894	7,536	3,346
\$250,000 under \$500,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-
\$500,000 under \$1,000,000.....	2	12,654	2,652	16,611	112,577	45,478	16,767	27	31,842	847	15,318	4,171	1,255
\$1,000,000 under \$2,500,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-
\$2,500,000 under \$5,000,000.....	3	21,694	559	3,706	11,241	21,179	966	-	-	-	-	-	-
\$5,000,000 under \$10,000,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-
\$10,000,000 under \$25,000,000.....	1	12,654	2,652	-	15,875	3,140	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	Depreciation	Inventory, end-of-year	Total assets	Gross profit	Net profit	Number of partnerships	Business receipts	Depreciation	Total assets	Gross profit	Net loss
	(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.....	228	25,831	1,295	993	10,391	8,624	3,102	125	6,006	42	18,964	390	1,413
\$25,000 under \$50,000.....													
\$50,000 under \$100,000.....	81	22,658	805	717	19,371	4,665	2,663						
\$100,000 under \$250,000.....	-	-	-	-	-	-	-						
\$250,000 under \$500,000.....	-	-	-	-	-	-	-						
\$500,000 under \$1,000,000.....	1	11,037	906	-	2,825	4,946	3,600						
\$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.....	-	-	-	-	-	-	-						
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	374,000	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.....	4	51,917	626	4,469	14,381	5,861	3,160	1	16,723	32	2,527	703	121
\$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 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	96	28,137	326	12,212	5,627	1,646
\$50,000 under \$100,000.....	375	95,073	725	7,038	26,534	22,541	6,950						
\$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	16,751	33	2,130	7,826	2,761	1,399						
\$2,500,000 under \$5,000,000.....	1	10,841	29	3,419	5,090	1,961	584						
\$5,000,000 under \$10,000,000.....	-	-	-	-	-	-	-						
\$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						
\$25,000 under \$50,000.....	371	35,582	1,271	2,740	13,550	12,541	5,392	205	8,940	557	4,342	2,916	664
\$50,000 under \$100,000.....	278	54,722	1,480	3,963	19,389	16,256	5,945						
\$100,000 under \$250,000.....	208	81,361	3,107	6,164	31,329	20,492	6,052	174	31,742	1,901	17,359	6,744	3,726
\$250,000 under \$500,000.....													
\$500,000 under \$1,000,000.....	193	194,909	5,282	24,725	104,179	39,249	11,709	153	90,470	4,493	84,260	9,545	11,103
\$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	Depreciation	Inventory, end-of-year	Total assets	Gross profit	Net profit	Number of partnerships	Business receipts	Depreciation	Total assets	Gross profit	Net loss
	(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	4,362	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	6,344	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.....								50	9,169	308	7,244	1,807	3,151
\$500,000 under \$1,000,000.....	66	74,451	1,431	4,774	35,957	23,485	9,403						
\$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.....								88	24,009	938	13,254	5,375	1,039
\$500,000 under \$1,000,000.....	161	137,674	3,350	13,255	73,874	38,050	14,658						
\$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	33,696	188,601	781,960	539,217	202,407	2,113	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	44,645	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	31,940	143,000	89,859	32,707						
\$500,000 under \$1,000,000.....	191	294,519	4,333	33,916	132,228	79,944	25,240	79	61,304	962	32,115	10,499	1,918
\$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	1,747						
\$5,000,000 under \$10,000,000.....	1	12,204	202	2,243	5,820	2,479	348						
\$10,000,000 under \$25,000,000.....	1	20,764	240	11,153	16,044	2,030	598	1	2,271	2	5,311	-	249
\$25,000,000 or more.....	-	-	-	-	-	-	-						
TRANSPORTATION, COMMUNICATION, AND SANITARY SERVICES													
Total.....	5,899	705,769	38,629	8,264	340,961	290,551	96,232	1,649	83,296	7,337	62,864	30,092	7,374
Under \$10,000.....	1,678	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.....	1,567	86,515	4,092	519	24,620	34,453	11,896						
\$25,000 under \$50,000.....	1,074	95,162	7,059	334	37,663	44,902	12,751	441	10,199	1,575	8,549	4,721	1,757
\$50,000 under \$100,000.....	834	120,636	5,447	1,285	56,706	50,025	18,007	325	31,618	2,301	23,324	14,708	2,212
\$100,000 under \$250,000.....	260	140,416	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.....	149	104,135	5,753	1,219	52,893	31,971	8,007	3	2,684	116	1,113	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	21,184	1,325	1,320	18,444	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	3,247	1,241	-
\$5,000,000 under \$10,000,000.....	1	912	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	193,707	56,550	796	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	1,184	1,684	310
\$10,000 under \$25,000.....	894	48,487	2,472	80	14,148	20,969	6,219						
\$25,000 under \$50,000.....	764	67,862	5,662	291	26,829	33,771	9,158	201	5,536	853	3,861	3,166	669
\$50,000 under \$100,000.....	509	78,239	3,718	837	34,467	28,360	8,370	187	22,794	1,580	14,214	12,416	1,304
\$100,000 under \$250,000.....	375	112,180	6,469	1,019	56,116	46,717	12,116						
\$250,000 under \$500,000.....								75	10,160	1,216	12,084	2,449	1,388
\$500,000 under \$1,000,000.....	164	109,490	7,169	2,300	73,966	43,463	10,789						
\$1,000,000 under \$2,500,000.....	-	-	-	-	-	-	-						
\$2,500,000 under \$5,000,000.....	-	18,992	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	Depreciation	Inventory, end-of-year	Total assets	Gross profit	Net profit	Number of partnerships	Business receipts	Depreciation	Total assets	Gross profit	Net loss
	(1)	(Thousand dollars) (2)	(Thousand dollars) (3)	(Thousand dollars) (4)	(Thousand dollars) (5)	(Thousand dollars) (6)	(Thousand dollars) (7)	(8)	(Thousand dollars) (9)	(Thousand dollars) (10)	(Thousand dollars) (11)	(Thousand dollars) (12)	(Thousand dollars) (13)
TRANSPORTATION, COMMUNICATION, AND SANITARY SERVICES—Continued													
<u>Other Transportation, Communication, Water Supply, and Sanitary Services</u>													
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	179	11,688	1,811	17,115	3,840	1,739
\$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	179	11,688	1,811	17,115	3,840	1,739
\$250,000 under \$500,000.....	76	66,541	2,865	1,932	39,403	18,880	8,409	6	7,901	336	5,056	1,890	276
\$500,000 under \$1,000,000.....	1	877	150	-	2,833	499	139	1	9,479	107	3,147	1,241	-
\$1,000,000 under \$2,500,000.....	1	913	4	-	5,821	587	510	-	-	-	-	-	-
\$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.....	-	-	-	-	-	-	-	-	-	-	-	-	-
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	1,970	588,759	7,501	275,914	119,835	16,308
\$250,000 under \$500,000.....	3,518	3,601,687	28,661	357,079	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	50,946	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	111,277	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	280	37,884	227	5,074	4,632	1,134
\$10,000 under \$25,000.....	638	104,911	927	2,372	11,679	22,406	7,255	110	82,693	483	13,643	10,107	1,392
\$25,000 under \$50,000.....	630	206,249	1,229	3,289	23,082	35,099	10,968	39	96,782	571	27,601	12,443	1,942
\$50,000 under \$100,000.....	630	333,883	2,276	7,324	45,100	57,700	14,037	39	96,782	571	27,601	12,443	1,942
\$100,000 under \$250,000.....	621	570,044	3,254	22,603	95,266	82,406	19,362	337	133,403	1,110	52,761	22,542	2,430
\$250,000 under \$500,000.....	222	525,573	2,372	20,802	77,303	59,728	11,098	148	213,820	1,339	83,009	24,889	3,641
\$500,000 under \$1,000,000.....	100	365,211	2,085	16,737	69,195	43,580	9,159	33	130,190	2	12,025	6	1,336
\$1,000,000 under \$2,500,000.....	24	209,288	666	9,895	35,431	24,948	5,509	2	12,025	6	6,272	1,336	44
\$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	148	213,820	1,339	83,009	24,889	3,641
\$500,000 under \$1,000,000.....	432	901,281	4,861	94,550	283,058	132,697	33,190	2	12,025	6	6,272	1,336	44
\$1,000,000 under \$2,500,000.....	167	652,850	2,282	82,040	238,466	86,048	23,032	2	12,025	6	6,272	1,336	44
\$2,500,000 under \$5,000,000.....	24	243,792	780	33,673	80,266	20,848	4,932	2	14,035	572	14,248	1,972	946
\$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	Depreciation	Inventory, end-of-year	Total assets	Gross profit	Net profit	Number of partnerships	Business receipts	Depreciation	Total assets	Gross profit	Net loss
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
WHOLESALE AND RETAIL TRADE—Con.													
Retail Trade													
Total.....	8,265	1,694,279	157,130	1,447,670	4,819,086	3,732,431	1,020,192	17,747	1,552,024	26,000	712,356	77,132	68,565
Under \$10,000.....	18,687	828,697	7,728	31,669	97,442	258,176	93,710	6,542	142,941	1,981	29,202	4,366	12,080
\$10,000 under \$25,000.....	20,211	1,552,104	18,307	117,188	337,130	476,528	154,397	4,282	19,174	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	2,967	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	37,430	6,278	164,114	83,255	14,690
\$100,000 under \$250,000.....	1,894	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	297,065	2,343	29,376	120,454	57,454	9,322	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	78,000	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	14,195	8,342	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	14,473	56	954	3,850	2,776	237	1	1,788	37	1,079	607	109
\$2,500,000 under \$5,000,000.....	2	117,404	1,178	5,150	17,569	14,144	1,771	-	-	-	-	-	-
\$5,000,000 under \$10,000,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-
\$10,000,000 under \$25,000,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-
\$25,000,000 or more.....	-	-	-	-	-	-	-	-	-	-	-	-	-
General merchandise													
Total.....	4,374	721,663	10,523	132,906	306,719	214,114	55,597	1,172	81,244	1,947	47,515	24,944	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	105	29,752	464	29,255	9,861	654
\$100,000 under \$250,000.....	498	167,506	2,447	29,852	75,977	49,326	12,512	-	-	-	-	-	-
\$250,000 under \$500,000.....	150	103,144	1,156	20,141	50,058	36,461	6,973	-	-	-	-	-	-
\$500,000 under \$1,000,000.....	63	120,949	1,007	18,591	52,872	33,513	5,441	5	8,703	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	7,759	229,621	480,822	333,015	90,013	1,331	87,586	1,205	50,037	29,775	4,219
Under \$10,000.....	982	20,116	176	1,089	5,658	7,780	5,572	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	12,358	185	6,698	3,340	1,754
\$25,000 under \$50,000.....	1,955	167,667	1,146	42,552	72,820	56,455	17,817	274	15,376	150	9,554	4,574	761
\$50,000 under \$100,000.....	1,923	278,178	2,421	9,701	134,680	96,308	28,593	192	26,557	381	14,865	7,951	422
\$100,000 under \$250,000.....	459	261,551	2,802	68,186	142,111	91,938	20,246	-	-	-	-	-	-
\$250,000 under \$500,000.....	247	160,037	2,015	31,817	92,633	57,683	10,366	64	29,020	407	16,920	9,696	738
\$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	16,879	528,469	314,454	91,858	1,360	96,694	1,116	69,346	36,329	6,101
Under \$10,000.....	438	25,066	358	1,539	4,419	11,386	5,934	528	6,281	94	2,254	1,177	776
\$10,000 under \$25,000.....	1,094	56,370	677	7,921	18,376	20,360	11,155	243	11,110	120	5,084	3,110	1,123
\$25,000 under \$50,000.....	1,488	140,019	1,136	21,367	53,719	49,076	15,971	324	40,659	320	17,412	8,825	2,479
\$50,000 under \$100,000.....	1,187	171,415	1,329	10,215	83,301	66,464	16,472	186	41,245	401	27,970	9,761	1,158
\$100,000 under \$250,000.....	1,150	324,776	1,351	65,661	202,229	103,192	29,771	-	-	-	-	-	-
\$250,000 under \$500,000.....	260	108,935	1,145	21,799	86,870	61,970	8,726	-	-	-	-	-	-
\$500,000 under \$1,000,000.....	104	41,768	620	15,697	69,505	62,905	6,429	-	-	-	-	-	-
\$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	5,948	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	894,243	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						
\$500,000 under \$1,000,000.....								125	91,610	790	47,635	15,031	1,513
\$1,000,000 under \$2,500,000.....	124	352,755	1,818	26,746	93,815	52,277	8,563						
\$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						
\$100,000 under \$250,000.....	223	93,686	1,377	5,302	33,102	22,892	5,512	94	21,796	340	9,717	4,147	434
\$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						
\$500,000 under \$1,000,000.....								1	982	42	706	663	85
\$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						
\$10,000 under \$25,000.....	182	11,369	72	1,623	3,015	2,259	949	313	8,325	82	3,720	1,511	673
\$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	4,282	1,744	439
\$25,000 under \$50,000.....	1,125	90,660	882	23,824	40,627	22,792	5,037	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	34,325	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						
\$500,000 under \$1,000,000.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	27	14,779	140	12,775	3,178	399
\$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	1,137	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	77,780	8,639	125,334	272,334	240,328	88,477	247	25,833	444	11,120	7,718	1,709
Under \$10,000.....	98	5,762	35	894	600	1,668	561	259	16,226	283	7,294	5,001	1,356
\$10,000 under \$25,000.....	719	55,362	433	8,310	13,400	17,471	7,10						
\$25,000 under \$50,000.....	1,446	235,811	2,444	38,079	71,350	79,727	27,979						
\$50,000 under \$100,000.....	1,754	303,292	3,731	51,792	115,052	103,884	31,500						
\$100,000 under \$250,000.....	372	129,717	1,597	20,451	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.....	15,433	1,689,579	24,454	218,357	698,390	538,013	147,894	3,918	180,548	4,190	108,284	52,135	10,483
Under \$10,000.....	2,500	108,033	1,190	5,602	17,425	40,032	15,515	1,877	19,679	457	7,391	7,140	2,405
\$10,000 under \$25,000.....	4,257	250,941	1,495	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	905	31,583	766	17,028	9,064	1,273
\$50,000 under \$100,000.....	2,606	411,506	7,160	55,807	182,151	124,268	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	30,660	223	37,200	720	29,968	8,750	1,725
\$250,000 under \$500,000.....	132	135,477	1,692	17,410	61,482	40,797	8,283	22	13,801	266	9,857	2,944	266
\$500,000 under \$1,000,000.....	-	-	-	-	-	-	-						
\$1,000,000 under \$2,500,000.....	5	59,188	541	9,054	59,070	16,114	4,662						
\$2,500,000 under \$5,000,000.....	-	-	-	-	-	-	-						
\$5,000,000 under \$10,000,000.....	-	-	-	-	-	-	-	1	1,889	20	1,370	832	146
\$10,000,000 under \$25,000,000.....	-	-	-	-	-	-	-	1	2,594	8	3,226	474	327
\$25,000,000 or more.....	-	-	-	-	-	-	-	-	-	-	-	-	-
Wholesale and Retail Trade not Allocable													
Total.....	4,403	803,711	3,355	91,537	315,622	202,269	53,924	565	70,751	1,238	34,247	15,760	2,918
Under \$10,000.....	577	18,624	187	1,169	2,875	5,183	2,097	274	8,247	131	2,294	1,912	460
\$10,000 under \$25,000.....	435	31,156	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						
\$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	36,290	528	21,584	7,110	1,542
\$250,000 under \$500,000.....	117	139,637	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	32,426	994	8,798	41,240	18,964	2,216	1	138	17	570	227	114
\$1,000,000 under \$2,500,000.....	34	59,480	643	7,302	41,324	11,648	4,065	1	1,833	60	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	1,274,448	229,732	164,176,944	1,199,948	1,018,744	36,662	583,426	197,707	7,405,011	570,134	240,354	
Under \$10,000.....	2,119	76,454	1,901	47,821	17,756	31,848	6,350	11,805	2,418	29,477	10,793	1,044	
\$10,000 under \$25,000.....	12,690	111,406	7,097	219,048	118,218	52,926	1,323	11,244	4,277	115,334	12,349	8,238	
\$25,000 under \$50,000.....	14,811	221,833	17,269	50,826	196,980	81,664	5,826	24,932	7,030	214,179	24,919	14,530	
\$50,000 under \$100,000.....	14,672	302,566	32,034	1,049,567	2,849,957	115,903	5,935	48,130	14,078	421,744	47,295	19,410	
\$100,000 under \$250,000.....	13,743	477,521	57,264	2,184,317	453,361	185,525	6,056	90,595	21,732	325,728	86,047	37,193	
\$250,000 under \$500,000.....	5,006	321,440	44,410	1,731,229	312,289	110,834	2,314	71,950	29,639	1,000,794	71,609	29,904	
\$500,000 under \$1,000,000.....	2,148	272,234	38,014	1,470,330	266,789	90,099	1,538	101,871	17,431	1,109,979	48,795	49,052	
\$1,000,000 under \$2,500,000.....	1,095	270,657	40,115	1,626,311	265,541	87,343	383	76,122	35,664	1,320,506	76,322	38,404	
\$2,500,000 under \$5,000,000.....	213	164,570	17,238	892,849	164,097	45,500	604	62,475	20,306	1,057,375	64,003	29,877	
\$5,000,000 under \$10,000,000.....	29	167,196	4,000	1,214,411	144,402	35,625	50	20,129	8,442	361,951	27,129	8,222	
\$10,000,000 under \$25,000,000.....	29	241,125	2,119	1,211,673	240,124	69,754	27	25,022	1,265	423,555	25,772	11,259	
\$25,000,000 or more.....	48	641,325	1,240	6,557,553	641,925	113,755	-	24,301	113	359,642	24,301	8,221	
Security and Commodity Brokers, Dealers, Exchanges, and Service													
Total.....	1,05	1,172,828	4,468	6,274,107	1,171,890	289,564	430	53,866	18	56,871	5,866	26,128	
Under \$10,000.....	232	6,931	34	1,824	1,931	4,419	20	484	4	2,507	484	282	
\$10,000 under \$25,000.....	126	5,342	138	4,497	5,848	1,932	-	-	-	-	-	-	
\$25,000 under \$50,000.....	175	13,303	179	11,739	11,903	4,827	-	-	-	-	-	-	
\$50,000 under \$100,000.....	218	25,425	198	41,393	25,925	13,712	-	-	-	-	-	-	
\$100,000 under \$250,000.....	81	37,787	154	68,448	37,087	15,634	-	-	-	-	-	-	
\$250,000 under \$500,000.....	-	-	-	-	-	-	-	-	-	-	-	-	
\$500,000 under \$1,000,000.....	10	190,643	650	1,011,594	100,509	40,216	27	2,304	11	28,609	7,866	11,458	
\$1,000,000 under \$2,500,000.....	10	15,762	415	20,291	15,732	12,863	-	2,036	12	11,764	2,094	253	
\$2,500,000 under \$5,000,000.....	10	121,106	217	60,103	21,137	20,742	6	1,451	38	38,152	6,411	921	
\$5,000,000 under \$10,000,000.....	5	100,294	1,112	80,117	99,407	45,440	10	10,285	47	189,782	10,285	1,582	
\$10,000,000 under \$25,000,000.....	24	694,769	7,240	4,009,690	694,769	112,706	6	24,901	52	220,998	24,901	5,507	

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													
<u>Real Estate Operators (Except Developers) and Lessors</u>													
Total.....	46,766	1,209,299	244,730	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.....	-	-	-	-	-	-	-	-	-	-	-	-	
<u>Real Estate Agents, Brokers, and Managers</u>													
Total.....	3,571	195,129	6,126	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	163	8,887	336	82,665	6,359	9,071	
\$25,000 under \$50,000.....	646	26,189	506	22,974	20,611	7,351	237	2,113	92	7,472	664	402	
\$50,000 under \$100,000.....	575	39,222	537	42,387	25,387	15,647	163	8,887	336	82,665	6,359	9,071	
\$100,000 under \$250,000.....	504	37,956	1,376	82,546	30,196	12,499	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	163	8,887	336	82,665	6,359	9,071	
\$1,000,000 under \$2,500,000.....	-	-	-	-	-	-	-	-	-	-	-	-	
\$2,500,000 under \$5,000,000.....	(1)	(1)	(1)	(1)	(1)	(1)	-	-	-	-	-	-	
\$5,000,000 under \$10,000,000.....	-	-	-	-	-	-	1	685	287	8,021	685	287	
\$10,000,000 under \$25,000,000.....	1	2,733	6	12,002	2,050	1,021	-	-	-	-	-	-	
\$25,000,000 or more.....	-	-	-	-	-	-	-	-	-	-	-	-	
<u>Other Finance, Insurance, and Real Estate</u>													
Total.....	23,129	697,212	12,908	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	36,223	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	281,917	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	73	8,304	386	434,836	7,832	14,661	
\$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	-	-	-	-	-	-	
\$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	121,272	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	375,582	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.....	-	-	-	-	-	-	-	-	-	-	-	-	
<u>Lodging Services</u>													
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	945	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	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	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.....	11	21,603	2,238	222	37,444	15,532	1,674	6	10,728	1,766	21,401	8,051	933
\$2,500,000 under \$5,000,000.....	-	-	-	-	-	-	-	2	3,287	663	12,349	2,863	496
\$5,000,000 under \$10,000,000.....	-	-	-	-	-	-	-	1	2,106	1,270	12,041	2,106	139
\$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													
Personal Services													
Total.....	11,377	652,654	3,815	17,839	367,158	468,666	123,667	2,713	74,176	11,247	76,428	56,902	9,815
Under \$10,000.....	5,072	96,143	3,317	929	21,276	79,236	16,799	1,111	15,011	1,877	5,264	10,650	1,730
\$10,000 under \$25,000.....	2,703	105,372	1,307	2,089	43,287	77,312	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	14,340	7,146	1,000
\$100,000 under \$250,000.....	796	151,170	9,420	3,945	113,903	109,724	34,517	164	21,880	2,010	24,384	12,733	2,668
\$250,000 under \$500,000.....	123	47,905	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	893	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	1,373	57,939	9,254	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	39,425	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	43,704	2,560	419	24,867	31,893	7,102	-	-	-	-	-	-
\$100,000 under \$250,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-
\$250,000 under \$500,000.....	354	111,072	6,087	2,280	62,467	75,671	10,876	126	30,207	1,684	19,133	10,711	2,497
\$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	71,442	22,763	318	6,133	235	1,879	4,344	424
Under \$10,000.....	2,800	44,576	1,363	285	10,428	42,151	15,031	254	2,164	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)
\$25,000 under \$50,000.....	-	-	-	-	-	-	-	(1)	(1)	(1)	(1)	(1)	(1)
\$50,000 under \$100,000.....	160	13,363	459	346	8,294	10,463	2,028	-	-	-	-	-	-
\$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.....	3,190	243,587	13,080	12,925	179,397	166,365	57,012	522	15,099	1,758	19,444	10,858	1,325
Under \$10,000.....	880	15,256	375	457	3,161	12,753	4,732	326	3,085	364	968	1,899	287
\$10,000 under \$25,000.....	597	28,320	1,338	1,369	9,981	20,212	6,834	-	-	-	-	-	-
\$25,000 under \$50,000.....	524	33,217	1,646	2,155	19,178	24,620	3,791	295	11,418	1,343	17,708	8,877	1,015
\$50,000 under \$100,000.....	630	63,316	3,198	4,799	45,785	39,289	18,549	-	-	-	-	-	-
\$100,000 under \$250,000.....	475	74,838	4,767	3,179	62,323	50,410	15,721	-	-	-	-	-	-
\$250,000 under \$500,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-
\$500,000 under \$1,000,000.....	82	14,894	1,643	794	22,672	18,433	4,408	-	-	-	-	-	-
\$1,000,000 under \$2,500,000.....	1	1,436	48	5	1,182	682	316	1	596	61	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.....	7,465	601,995	45,819	11,362	340,366	425,156	138,376	2,649	59,734	17,237	113,614	42,621	12,732
Under \$10,000.....	4,265	104,166	1,711	319	13,939	47,179	11,541	1,426	7,762	601	3,344	5,427	1,882
\$10,000 under \$25,000.....	1,235	84,167	1,510	834	20,046	29,299	11,312	554	14,783	1,396	9,291	7,563	2,636
\$25,000 under \$50,000.....	1,033	76,797	3,438	3,787	36,223	44,532	23,105	407	7,434	1,207	7,132	5,336	1,596
\$50,000 under \$100,000.....	714	113,380	1,443	4,467	42,472	65,491	20,144	196	7,217	1,012	15,236	5,633	348
\$100,000 under \$250,000.....	484	105,513	5,567	1,853	79,260	65,174	21,394	-	-	-	-	-	-
\$250,000 under \$500,000.....	160	51,784	1,701	445	51,068	31,074	7,683	362	16,161	1,172	10,769	13,472	2,862
\$500,000 under \$1,000,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-
\$1,000,000 under \$2,500,000.....	71	15,393	3,622	607	75,211	41,341	13,132	1	772	1	1,348	773	176
\$2,500,000 under \$5,000,000.....	2	11,913	744	-	6,135	11,913	3,011	1	734	1,111	3,317	234	527
\$5,000,000 under \$10,000,000.....	1	917	3	-	3,341	917	109	1	1,278	1,343	5,407	1,276	350
\$10,000,000 under \$25,000,000.....	-	-	-	-	-	-	-	1	1,913	1,586	16,404	1,913	1,323
\$25,000,000 or more.....	-	-	-	-	-	-	-	-	-	-	-	-	-

Footnote at end of table. See text for explanatory statements and "Footnote" in the Sample and Limitation 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	Depreciation	Inventory, end-of-year	Total assets	Gross profit	Net profit	Number of partnerships	Business receipts	Depreciation	Total assets	Gross profit	Net loss
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
SERVICES--Continued													
<u>Automotive Services</u>													
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.....	2,390	96,368	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	14,469	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	14,696	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.....	-	-	-	-	-	-	-	-	-	-	-	-	-
<u>Automobile repair shops</u>													
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	590
\$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.....	597	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.....	-	-	-	-	-	-	-	-	-	-	-	-	-
<u>Other automotive services, including rental</u>													
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.....													
\$100,000 under \$250,000.....	92	15,114	3,340	26	25,128	13,843	1,543	81	11,122	6,093	17,254	10,700	2,462
\$250,000 under \$500,000.....													
\$500,000 under \$1,000,000.....	46	10,134	6,143	28,745	8,275	1,023	7	3,251	1,525	25,327	3,251	1,028	-
\$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.....	-	-	-	-	-	-	-	-	-	-	-	-	-
<u>Repair Services, Except Automotive</u>													
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.....	22	12,673	190	1,099	5,906	3,642	1,705	-	-	-	-	-	-
\$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.....	-	-	-	-	-	-	-	-	-	-	-	-	-
<u>Recreational Services</u>													
Total.....	3,216	331,594	15,783	2,759	216,635	267,809	53,853	1,478	122,984	14,804	163,027	103,650	27,397
Under \$10,000.....	1,124	17,985	381	140	4,245	13,890	5,167	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	300	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	26,429	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													
<u>Medical and Other Health Services</u>													
Total.....	10,560	1,327,475	21,033	2,495	310,854	1,287,016	687,840	815	33,266	1,419	60,673	28,943	4,721
Under \$10,000.....	4,429	344,058	2,759	360	21,536	137,996	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	190	11,774	182	5,015	11,149	873
\$25,000 under \$50,000.....	1,550	242,309	4,643	759	56,215	267,862	125,054	248	10,920	752	18,989	9,771	1,475
\$50,000 under \$100,000.....	978	170,572	3,739	289	65,768	167,238	81,817						
\$100,000 under \$250,000.....	427	116,033	3,293	204	60,330	112,474	46,727	63	4,383	121	32,735	2,545	1,755
\$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	432	91	17,146	38,025	9,747	2	2,934	241	4,533	2,778	279
\$1,000,000 under \$2,500,000.....	7	12,770	216	-	8,837	12,596	5,119						
\$2,500,000 under \$5,000,000.....	1	4,425	-	-	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.....	-	-	-	-	-	-	-	-	-	-	-	-	-
<u>Offices of physicians, surgeons, and oculists</u>													
Total.....	6,570	773,805	10,931	174	148,350	768,454	468,767	1	1	1	1	1	1
Under \$10,000.....	2,906	249,039	1,911	-	14,638	247,059	162,558						
\$10,000 under \$25,000.....	1,939	234,857	1,118	-	30,374	232,788	140,734	1	1	1	1	1	1
\$25,000 under \$50,000.....	935	146,566	2,716	74	32,537	145,766	85,380						
\$50,000 under \$100,000.....	622	95,101	2,303	50	41,407	94,421	55,574	1	1	1	1	1	1
\$100,000 under \$250,000.....	131	29,602	610	50	15,747	29,180	16,795						
\$250,000 under \$500,000.....	36	14,094	273	-	11,620	14,094	6,001	-	-	-	-	-	-
\$500,000 under \$1,000,000.....	1	4,546	-	-	2,025	4,546	1,914	-	-	-	-	-	-
\$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.....	-	-	-	-	-	-	-	-	-	-	-	-	-
<u>Other medical and health services</u>													
Total.....	3,990	551,760	10,102	2,321	162,504	518,572	219,094	762	31,785	1,404	46,435	27,462	4,534
Under \$10,000.....	1,523	95,019	848	360	6,898	90,937	47,487	488	13,594	293	3,957	12,414	1,164
\$10,000 under \$25,000.....	1,108	101,195	1,668	675	17,911	93,157	47,730						
\$25,000 under \$50,000.....	615	95,743	1,927	685	21,978	85,476	39,674	228	10,589	748	18,359	9,740	1,473
\$50,000 under \$100,000.....	356	75,461	1,437	239	26,391	72,817	26,257						
\$100,000 under \$250,000.....	296	86,431	2,683	154	44,583	83,294	30,932	47	4,748	117	13,586	7,530	1,618
\$250,000 under \$500,000.....	85	77,252	1,324	208	37,154	77,371	24,734						
\$500,000 under \$1,000,000.....	6	8,124	216	-	6,812	8,050	2,205	3	2,844	246	4,533	2,678	279
\$1,000,000 under \$2,500,000.....	1	14,435	-	-	2,907	14,435	3,809						
\$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.....	-	-	-	-	-	-	-	-	-	-	-	-	-
<u>Legal Services</u>													
Total.....	10,420	1,388,154	17,750	-	98,941	1,375,976	751,194	508	7,244	212	3,237	7,191	1,554
Under \$10,000.....	4,605	215,595	2,255	-	19,895	112,127	115,798	371	4,365	127	940	4,312	1,122
\$10,000 under \$25,000.....	4,749	224,109	1,074	-	44,745	220,840	118,517						
\$25,000 under \$50,000.....	1,444	224,209	2,577	-	52,477	221,904	119,284	1	1	1	1	1	1
\$50,000 under \$100,000.....	812	107,889	2,747	-	58,451	206,684	116,442						
\$100,000 under \$250,000.....	589	220,857	2,819	-	86,251	219,574	121,813	1	1	1	1	1	1
\$250,000 under \$500,000.....	167	117,282	1,474	-	55,709	117,341	63,087						
\$500,000 under \$1,000,000.....	60	98,810	824	-	39,160	88,582	48,711	-	-	-	-	-	-
\$1,000,000 under \$2,500,000.....	22	69,054	790	-	65,385	69,054	31,454	-	-	-	-	-	-
\$2,500,000 under \$5,000,000.....	2	11,878	140	-	1,155	11,878	5,481	-	-	-	-	-	-
\$5,000,000 under \$10,000,000.....	-	8,477	95	-	1,111	8,477	5,102	-	-	-	-	-	-
\$10,000,000 under \$25,000,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-
\$25,000,000 or more.....	-	-	-	-	-	-	-	-	-	-	-	-	-
<u>Engineering and Architectural Services</u>													
Total.....	5,994	613,197	7,320	1,441	117,750	602,457	342,565	758	31,878	756	5,477	26,107	5,717
Under \$10,000.....	1,617	81,740	1,053	-	5,244	77,965	36,297	504	17,772	161	1,271	11,230	4,525
\$10,000 under \$25,000.....	915	4,486	274	72	15,911	82,504	27,340						
\$25,000 under \$50,000.....	524	87,172	1,101	-	19,192	21,885	22,712	57	13,576	183	3,779	1,337	924
\$50,000 under \$100,000.....	131	77,678	304	43	7,749	13,712	14,520						
\$100,000 under \$250,000.....	210	95,227	1,171	74	19,215	21,425	17,677	1	514	7	405	519	41
\$250,000 under \$500,000.....	75	95,227	1,171	74	19,215	21,425	17,677						
\$500,000 under \$1,000,000.....	15	11,154	380	40	22,258	45,410	2,117	-	2,071	5	590	1,071	132
\$1,000,000 under \$2,500,000.....	-	7,371	58	-	2,494	7,371	648	-	-	-	-	-	-
\$2,500,000 under \$5,000,000.....	1	7,371	58	-	2,494	7,371	648	-	-	-	-	-	-
\$5,000,000 under \$10,000,000.....	-	-	107	-	7,371	7,371	1,885	-	-	-	-	-	-
\$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	Depreciation	Inventory, end-of-year	Total assets	Gross profit	Net profit	Number of partnerships	Business receipts	Depreciation	Total assets	Gross profit	Net loss
	(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	182	4,165	178	5,548	4,165	1,454
\$25,000 under \$50,000.....	733	85,108	1,467	190	24,944	82,743	33,710						
\$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	(1)	(1)	(1)	(1)	(1)	(1)
\$500,000 under \$1,000,000.....													
\$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.....													
\$50,000 under \$100,000.....	123	28,722	849	699	14,469	19,014	5,550	(1)	(1)	(1)	(1)	(1)	(1)
\$100,000 under \$250,000.....													
\$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	293	80	43	13,254	80	655
\$25,000 under \$50,000.....													
\$50,000 under \$100,000.....	163	15,160	526	573	8,646	7,702	3,870	(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 (Thousand dollars)	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)	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	
Total.....	938,966	74,706,827	911,635	73,412,664	101,524	391,230	64,640	24,485	7,123	20,493	632,587
Agriculture, forestry, and fisheries.....	136,532	4,711,307	131,476	4,609,720	6,932	13,134	10,226	20,644	2,085	4,071	57,533
Farms.....	126,910	3,922,301	122,226	3,827,994	6,412	12,672	9,624	24,439	2,117	4,360	53,031
Other agriculture, forestry, and fisheries...	9,622	788,996	9,250	781,726	520	462	502	2,205	(1)	(1)	4,502
Mining.....	15,439	1,018,877	13,944	984,842	210	1,794	877	5,674	243	1,246	25,216
Crude petroleum and natural gas.....	11,274	573,717	9,449	543,432	62	1,020	673	4,766	(1)	397	22,451
Other mining, including quarrying.....	4,165	445,160	3,495	441,410	148	774	204	908	(1)	(1)	2,765
Construction.....	62,290	7,503,350	61,010	7,432,562	4,991	17,042	4,402	19,225	439	1,174	43,591
General contractors.....	19,481	4,634,291	18,865	4,559,405	2,972	9,617	2,496	13,250	213	731	35,288
Special trade contractors.....	37,742	2,866,744	37,429	2,652,607	1,362	1,792	1,749	5,170	166	343	7,532
Contractors not allocable.....	5,067	222,315	4,716	220,550	157	633	157	805	(1)	(1)	771
Manufacturing.....	44,462	6,396,121	43,736	6,245,627	4,901	6,132	3,491	12,653	206	314	33,430
Food and kindred products, including beverages	5,817	1,200,134	5,777	1,187,471	717	716	533	3,211	190	40	8,246
Apparel and other finished products made from	3,773	1,014,153	3,954	1,010,621	418	462	200	854	1	1	2,216
fabrics and similar materials.....	7,829	806,841	7,653	795,810	499	651	492	1,692	11	22	8,666
Lumber and wood products, except furniture...	6,321	453,456	6,341	450,765	475	260	517	1,055	(1)	(1)	1,367
Printing, publishing, and allied industries...	4,822	502,995	4,763	496,712	492	653	406	1,571	(1)	(1)	3,879
Machinery, except electrical and transportation	15,640	2,318,542	15,248	2,303,902	1,394	1,290	1,133	4,275	43	13	9,056
equipment.....											
Other manufacturing industries.....											
Transportation, communication, and sanitary	18,100	1,180,641	17,821	1,166,703	846	707	764	3,147	212	385	9,699
services.....											
Motor freight transportation and warehousing.	12,055	801,132	11,433	789,959	630	542	521	2,058	482	382	8,191
Other transportation, communication, water	6,045	379,509	5,888	376,744	216	165	243	1,089	(1)	(1)	1,508
supply, and sanitary services.....											
Wholesale and retail trade.....	277,567	37,745,960	275,743	37,384,282	21,179	32,265	26,700	85,496	1,569	2,290	236,127
Wholesale trade.....	41,950	12,945,796	41,498	12,842,911	4,343	6,487	3,752	19,284	238	413	76,701
Groceries and related products.....	6,922	3,184,202	6,402	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.....	222,775	23,662,652	227,442	23,420,711	16,133	24,994	22,160	62,493	1,221	1,399	152,115
Grocery stores, meat, fish, fruit, and	31,355	5,132,026	31,838	5,108,706	2,033	1,009	4,021	10,211	231	487	11,673
vegetable markets.....	11,313	1,210,426	11,176	1,195,389	1,149	2,082	1,456	3,709	(1)	(1)	9,087
General merchandise.....	14,914	1,407,343	14,894	1,387,217	1,071	897	744	4,739	(1)	(1)	14,188
Apparel and accessories.....	14,708	1,351,960	13,911	1,321,096	1,618	3,222	1,614	7,582	167	68	19,992
Furniture, home furnishings, and equipment.	16,117	3,592,334	15,998	3,543,546	2,464	5,603	1,666	5,004	104	171	38,515
Automotive dealers.....	30,656	2,382,067	30,559	2,371,901	575	324	1,465	4,523	146	223	4,964
Gasoline service stations.....	45,360	2,372,226	45,164	2,348,716	409	312	3,640	8,495	(1)	(1)	14,481
Eating and drinking places.....	5,341	891,852	5,841	877,175	1,258	2,261	1,218	4,022	87	360	8,034
Building materials.....	10,732	1,366,835	10,743	1,348,350	2,017	2,823	1,303	3,349	6	85	12,278
Hardware and farm equipment.....	3,267	1,131,649	3,209	1,124,089	583	495	1,075	2,776	(1)	(1)	4,478
Drug and proprietary stores.....	39,562	2,823,609	39,199	2,794,606	2,486	6,104	3,258	8,263	137	186	14,425
Other retail trade.....	8,342	1,137,512	8,803	1,125,660	703	724	724	3,719	110	38	7,311
Wholesale and retail trade not allocable.....											
Finance, insurance, and real estate.....	207,678	5,442,938	145,447	4,901,991	49,394	322,810	7,738	56,229	1,869	10,390	151,511
Security and commodity brokers, dealers,	2,882	1,616,515	2,517	1,434,671	402	142,462	39	835	35	1,237	35,310
exchanges, and services.....											
Real estate operators (except developers)	138,813	2,272,005	135,474	2,179,035	21,145	30,414	1,132	23,084	544	2,130	38,027
and lessors.....	7,941	301,091	7,374	276,650	2,252	5,960	1,664	8,693	(1)	(1)	9,432
Real estate agents, brokers, and managers....	58,042	1,254,137	60,982	1,011,635	25,095	143,969	4,963	23,612	1,163	4,724	68,692
Other finance, insurance, and real estate....											
Services.....	171,273	10,109,302	168,647	9,985,284	10,237	8,997	10,261	40,162	430	592	74,767
Lodging services.....	14,114	590,167	14,691	570,055	616	1,723	1,350	4,174	(1)	(1)	9,292
Personal services.....	35,624	1,152,561	35,523	1,140,075	1,124	889	2,363	4,318	(1)	(1)	6,526
Laundries, laundry services, and cleaning	14,363	547,467	14,824	542,173	432	496	1,038	2,601	(1)	(1)	1,994
and dyeing plants.....	12,355	220,111	12,216	219,200	244	44	496	698	(1)	(1)	90
Beauty and barber shops, including schools.	7,966	384,877	7,828	378,642	548	651	720	1,514	(1)	(1)	4,442
Other personal services.....	19,423	862,230	18,988	849,166	1,202	1,144	1,094	3,404	(1)	(1)	8,426
Business services.....	18,293	1,146,710	18,205	1,122,498	516	274	1,076	3,193	(1)	(1)	5,480
Automotive services.....	16,149	637,362	16,110	631,305	438	135	32	1,711	(1)	(1)	4,698
Automobile repair shops.....	2,134	93,603	2,345	91,003	(1)	(1)	(1)	1,421	(1)	(1)	782
Other automotive services.....	14,015	293,696	14,011	287,740	349	72	42	793	(1)	(1)	1,036
Repair services, except automotive.....	13,468	646,439	12,638	633,449	590	427	1,177	6,708	(1)	(1)	15,493
Recreational services.....	14,021	1,412,601	13,855	1,404,146	1,124	632	1,142	5,945	(1)	(1)	5,394
Medical and other health services.....	13,744	1,112,171	13,500	1,113,794	212	301	371	2,184	(1)	(1)	1,391
Offices of physicians, surgeons, and	8,425	793,470	8,347	790,320	542	431	562	3,756	(1)	(1)	4,003
oculists.....	4,271	2,184,523	4,143	2,132,287	1,145	1,347	1,544	4,430	(1)	(1)	10,440
Other medical and health services.....	5,995	760,095	5,771	752,580	844	555	599	513	(1)	(1)	6,431
Legal services.....	4,115	231,321	4,091	227,812	1,135	1,447	467	506	(1)	(1)	3,351
Engineering and architectural services.....	2,748	28,702	2,709	27,741	(1)	(1)	(1)	(1)	(1)	(1)	893
Accounting, auditing, and bookkeeping services.											
Other services.....											
Nature of business not allocable.....	1,120	67,334	3,311	64,527	232	124	182	312	(1)	(1)	714

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	123,999	65,113	98,717	106,061	121,556
Farms.....	3,435,885	83,019	1,768,099	2,558	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	1,949,221	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	3,606	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	1,110	11,393	1,478	13,242	4,281	7,912	3,114	2,070	5,540	8,142
Machinery, except electrical and transport-													
ation equipment.....	430,246	4,704	322,963	1,313	14,205	890	9,761	2,428	5,556	3,598	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	11,433	441,365	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	166,670	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	12,830	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	10,328	32,870	8,012	7,088	12,737	19,796
Automotive dealers.....	3,479,006	15,648	2,941,154	12,162	202,833	4,282	36,795	10,764	27,592	11,168	18,448	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	741,188	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	60,500	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	9,448	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	1,698	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	16,264
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						

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)	
	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)
Total.....	11,319	23,982	98,544	132,618	530,917	664,901	749,473	2,119,293	13,198	58,310	8,585	24,533	7,450,244
Agriculture, forestry, and fisheries.....	420	1,400	1,642	2,173	47,380	149,099	110,579	349,641	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	2,991	3,461	668,037
Other agriculture, forestry, and fisheries...	213	114	557	912	5,909	14,579	7,912	28,982	(1)	(1)	(1)	(1)	102,617
Mining.....	(1)	(1)	600	1,443	5,094	18,978	12,414	94,163	445	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	6,638	187,330
Other mining, including quarrying.....	(1)	(1)	341	794	2,173	10,661	3,573	33,638	(1)	(1)	(1)	(1)	69,165
Construction.....	634	555	5,563	7,518	20,664	52,426	48,501	165,377	231	1,189	588	2,317	469,911
General contractors.....	181	24	1,303	3,102	8,351	26,252	14,357	91,409	(1)	(1)	339	4,732	246,123
Special trade contractors.....	447	257	4,131	4,317	17,328	23,757	30,852	66,883	143	327	210	1,621	207,536
Contractors not allocable.....	(1)	(1)	129	99	99	1,817	3,292	7,085	(1)	(1)	(1)	(1)	16,262
Manufacturing.....	459	620	8,232	14,731	25,644	45,607	39,512	151,271	843	1,440	388	128	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	3,005	7,050	(1)	(1)	(1)	(1)	80,443
Lumber and wood products, except furniture... ..	178	164	791	2,239	4,738	10,660	6,744	34,511	(1)	(1)	(1)	(1)	81,224
Printing, publishing, and allied industries..	(1)	(1)	1,692	1,656	3,797	4,758	5,255	12,660	(1)	(1)	(1)	(1)	53,443
Machinery, except electrical and transportation equipment.....	(1)	(1)	968	1,455	2,413	4,382	4,833	15,028	130	497	(1)	(1)	46,516
Other manufacturing industries.....	140	307	3,504	5,504	8,384	13,352	12,137	46,449	380	411	(1)	(1)	227,060
Transportation, communication, and sanitary services.....	252	428	1,288	1,162	11,561	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	4,734	2,170,219
Wholesale trade.....	549	922	9,892	22,313	20,392	46,487	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)	119,809
Other wholesale trade.....	483	864	8,165	17,909	16,106	71,944	26,291	73,768	437	1,705	245	199	499,899
Retail trade.....	4,620	3,184	46,296	46,296	150,421	86,607	195,030	286,872	3,098	2,608	1,304	1,994	1,470,344
Grocery stores, meat, fish, fruit, and vegetable markets.....	528	287	4,118	2,545	24,120	14,302	27,951	47,373	394	115	106	244	212,488
General merchandise.....	423	195	2,964	4,339	6,851	3,411	9,505	18,625	151	34	(1)	(1)	86,015
Apparel and accessories.....	319	131	3,779	2,729	3,287	3,663	11,874	14,478	171	109	77	39	109,267
Furniture, home furnishings, and equipment..	159	71	4,455	7,321	7,972	4,333	11,767	15,884	196	82	(1)	(1)	129,442
Automotive dealers.....	249	366	6,472	9,618	8,592	8,896	12,746	21,013	153	141	150	244	185,226
Gasoline service stations.....	12	279	7,688	3,780	16,970	4,534	26,211	43,498	431	115	(1)	(1)	107,851
Eating and drinking places.....	378	327	3,021	1,023	26,376	24,557	39,568	65,147	662	596	240	263	243,514
Building materials.....	(1)	(1)	4,224	3,386	3,215	6,666	5,075	11,592	(1)	(1)	(1)	(1)	55,914
Hardware and farm equipment.....	194	87	3,958	6,213	6,180	3,062	9,400	14,340	(1)	(1)	(1)	(1)	74,704
Drug and proprietary stores.....	(1)	(1)	3,020	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	424	209,345
Wholesale and retail trade not allocable.....	149	74	1,803	3,191	4,301	4,594	5,626	14,790	(1)	(1)	(1)	(1)	66,867
Finance, insurance, and real estate.....	1,013	14,594	8,377	14,050	105,764	111,316	142,890	580,081	4,196	3,378	1,764	6,421	1,211,774
Security and commodity brokers, dealers, exchange, and services.....	(1)	(1)	191	4,526	397	3,299	1,178	2,871	(1)	(1)	(1)	(1)	389,597
Real estate operators (except developers) and lessors.....	706	4,127	1,366	3,237	94,153	49,446	126,537	536,365	1,478	6,474	410	1,679	429,355
Real estate agents, brokers, and managers.....	(1)	(1)	342	761	3,015	3,452	4,438	9,318	(1)	(1)	(1)	(1)	81,311
Other finance, insurance, and real estate....	200	10,114	6,376	14,966	8,199	58,119	16,717	21,919	613	1,188	751	1,436	311,511
Services.....	4,557	4,332	14,164	14,651	83,380	74,026	140,111	564,684	3,468	27,607	884	1,960	1,784,002
Drying services.....	422	707	925	234	15,078	11,133	13,320	21,911	244	398	(1)	(1)	144,911
Personal services.....	959	483	3,007	4,308	13,461	15,461	31,160	71,566	407	784	152	155	226,447
Laundries, laundry services, and cleaning and dyeing plants.....	76	237	770	1,432	3,269	13,352	43,560	65	627	(1)	(1)	(1)	124,745
Beauty and barber shops, including schools.....	(1)	(1)	1	1	3,412	2,449	4,764	6,113	(1)	(1)	(1)	(1)	18,557
Other personal services.....	(1)	(1)	1,724	426	4,767	4,743	3,244	12,843	(1)	(1)	(1)	(1)	72,825
Business services.....	16	80	1,222	1,347	7,721	6,249	13,993	47,371	323	237	160	186	163,857
Automotive services.....	113	41	3,257	4,347	1,336	4,231	11,527	34,404	134	168	(1)	(1)	75,080
Automobile repair shops.....	12	49	2,488	4,211	1,836	4,921	10,496	19,428	(1)	(1)	(1)	(1)	54,335
Other automotive services.....	(1)	(1)	287	112	4,225	4,240	10,240	13,245	(1)	(1)	(1)	(1)	15,245
Repair services, except automotive.....	(1)	(1)	1,961	2,267	3,380	3,229	5,711	17,500	(1)	(1)	(1)	(1)	32,441
Recreational services.....	273	454	683	72	6,244	8,864	9,747	44,663	41	36,447	(1)	(1)	76,267
Medical and other health services.....	1	18	654	1,144	7,731	7,765	11,132	14,346	121	124	(1)	(1)	26,344
Offices of physicians, dentists, and podiatrists.....	(1)	(1)	17	208	3,217	3,772	5,461	14,924	(1)	(1)	(1)	(1)	155,116
Other medical and health services.....	(1)	(1)	487	936	4,514	4,014	5,671	14,422	(1)	(1)	(1)	(1)	101,538
Legal services.....	(1)	(1)	2,144	811	7,687	7,711	16,399	40,356	66	64	(1)	(1)	21,000
Engineer and architectural services.....	(1)	(1)	247	33	4,967	487	4,967	11,112	66	111	(1)	(1)	163,449
Accounting, auditing, and bookkeeping services.....	(1)	(1)	637	77	1,368	1,327	2,446	4,446	(1)	(1)	(1)	(1)	121,307
Other services.....	(1)	(1)	102	42	1,114	74	1,114	1,114	(1)	(1)	(1)	(1)	17,837
Nature of business not allocable.....	(1)	(1)	12	41	416	685	84	84	(1)	(1)	(1)	(1)	14,268

1. Includes partnerships with and without net profit.

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									Other receipts (Thousand dollars)
		Total (Thousand dollars)	Business receipts		Interest		Rents		Net gain, sales other than capital assets		
			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)	
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	3,411	936,276	3,411	933,192	375	440	172	793	(1)	(1)	1,851
fabrics and similar materials.....	5,827	615,766	5,827	606,752	389	479	292	1,177	9	2	7,356
Lumber and wood products, except furniture.....	5,272	427,638	5,252	425,215	472	255	477	857	25	8	1,303
Printing, publishing, and allied industries.....	4,000	465,296	4,000	459,418	427	636	356	1,276	20	180	3,786
Machinery, except electrical and transporta-	11,673	2,102,647	11,653	2,089,555	1,192	1,124	933	3,741	28	12	8,215
tion equipment.....											
Other manufacturing industries.....											
Transportation, communication and sanitary	14,490	1,050,889	14,470	1,037,824	664	641	673	2,770	192	338	9,316
services.....											
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	4,755	333,555	4,755	331,231	133	113	200	940	30	3	1,268
supply, and sanitary services.....											
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	3,825	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	27,988	4,717,037	27,988	4,696,117	1,866	914	3,588	9,336	145	150	10,520
vegetable markets.....	8,894	1,078,685	8,849	1,065,726	925	1,811	1,225	3,140	28	11	7,997
General merchandise.....	12,035	1,274,002	12,035	1,256,849	925	748	853	4,293	-	-	12,112
Apparel and accessories.....	11,156	1,208,919	11,156	1,180,652	1,441	2,966	1,449	7,391	127	48	17,862
Furniture, home furnishings, and equipment..	12,042	3,045,683	12,041	3,003,355	1,894	4,885	4,398	14,403	84	147	32,898
Automotive dealers.....	25,205	2,139,503	25,205	2,130,179	568	380	1,760	4,184	107	208	4,552
Gasoline service stations.....	37,067	2,089,586	37,048	2,068,120	841	294	3,081	7,716	104	99	13,357
Eating and drinking places.....	4,728	834,931	4,728	801,160	1,111	2,085	1,037	3,809	56	303	7,574
Building materials.....	8,874	1,209,098	8,874	1,193,124	1,653	2,394	1,102	2,686	57	83	10,811
Hardware and farm equipment.....	7,655	1,092,849	7,636	1,085,545	583	295	1,016	2,704	40	11	4,294
Drug and proprietary stores.....	30,744	2,529,648	30,744	2,504,270	2,137	5,796	2,725	6,944	97	156	12,482
Other retail trade.....	5,672	1,042,078	5,672	1,032,145	627	682	706	3,071	90	17	6,163
Wholesale and retail trade not allocable.....											
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, ex-	2,178	1,555,818	2,178	1,377,553	756	140,405	38	834	34	2,845	34,181
changes, and services.....											
Real estate operators (except developers) and	95,408	1,686,215	95,408	1,611,000	16,503	23,186	969	22,056	411	1,625	28,348
lessors.....	6,245	271,359	6,245	251,868	1,969	4,725	1,291	6,705	80	145	7,916
Real estate agents, brokers, and managers.....	39,935	1,157,766	39,935	942,775	19,337	126,592	4,020	20,006	1,084	4,224	64,169
Other finance, insurance, and real estate.....											
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	10,828	467,272	10,828	463,303	491	355	818	2,165	25	205	1,244
and dyeing plants.....	11,777	206,089	11,777	205,302	244	44	456	653	40	19	71
Beauty and barber shops, including schools..	6,870	364,575	6,870	358,440	847	327	729	1,519	25	33	4,256
Other personal services.....	14,679	780,329	14,562	768,018	974	785	667	3,633	67	80	7,813
Business services.....	15,216	629,079	15,196	621,732	400	191	990	2,172	21	7	4,977
Automotive services.....	13,762	569,226	13,762	563,051	349	91	823	1,695	21	7	4,382
Automobile repair shops.....	1,454	59,853	1,434	58,681	51	100	167	477	-	-	595
Other automotive services.....	8,737	269,597	8,717	267,732	329	72	386	746	40	15	1,032
Repair services, except automotive.....	8,393	480,009	8,314	459,652	411	428	796	5,123	41	48	14,758
Recreational services.....	17,724	1,869,294	17,723	1,857,874	1,083	415	1,071	5,207	41	28	5,770
Medical and other health services.....	10,379	1,112,009	10,378	1,107,817	561	84	570	2,189	41	28	1,891
Offices of physicians, surgeons, and	7,345	757,285	7,345	750,057	522	331	501	3,018	-	-	3,879
oculists.....	20,804	2,123,331	20,804	2,106,599	2,124	1,845	1,525	4,414	30	20	10,453
Legal services.....	5,115	726,168	5,095	718,735	827	554	254	502	2	6	6,372
Engineer and architectural services.....	8,519	922,137	8,495	916,841	1,077	1,462	368	481	40	5	3,348
Accounting, auditing, and bookkeeping services	2,084	73,956	2,084	73,225	32	3	80	57	-	-	671
Other services.....	3,432	88,416	3,217	87,204	169	170	181	318	20	24	700
Nature of business not allocable.....											

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 items												
	Total (Thousand dollars)	Cost of goods sold		Salaries and wages		Payments to partners		Rent		Interest		Taxes	
		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.....	56,607,276	453,445	39,105,942	329,212	5,469,931	70,966	792,182	47,293	5,110,428	42,744	696,428	11,441	1,205,013
Agriculture, forestry, and fisheries.....	3,098,477	68,504	1,722,060	21,781	184,696	4,970	27,225	2,345	90,761	47,414	1,042	21,217	32,621
Farms.....	2,561,540	65,006	1,369,651	17,503	132,771	3,391	17,447	16,277	87,091	44,154	57,090	7,027	85,426
Other agriculture, forestry, and fisheries.....	536,937	3,498	353,009	4,278	51,319	1,179	7,478	2,668	3,670	3,260	465	1,190	4,195
Mining.....	677,741	2,509	477,632	1,142	12,843	1,600	4,797	1,657	3,739	2,449	5,444	1,000	20,456
Crude petroleum and natural gas.....	332,007	5,740	180,413	694	5,179	744	3,951	1,121	1,866	1,250	1,146	4,971	12,557
Other mining, including quarrying.....	339,734	2,869	226,619	448	7,664	266	1,846	536	1,873	1,299	2,298	2,349	7,899
Construction.....	5,481,229	51,322	4,648,183	7,787	76,460	6,134	57,139	17,792	26,714	23,945	24,711	44,169	77,967
General contractors.....	3,170,409	15,176	2,918,014	2,488	29,413	2,087	4,096	4,096	8,889	8,757	15,049	13,061	34,568
Special trade contractors.....	2,002,765	32,348	1,602,139	4,802	43,836	3,774	35,753	12,493	11,184	13,421	7,881	28,211	41,063
Contractors not allocable.....	158,055	1,798	128,030	497	3,211	273	1,814	709	641	1,317	841	2,957	2,336
Manufacturing.....	5,481,649	34,584	4,378,321	7,892	133,669	6,485	75,623	19,056	58,970	18,033	22,854	31,441	98,155
Food and kindred products, including beverages.....	1,459,396	4,707	1,227,447	1,165	30,462	1,000	16,889	2,180	9,501	2,569	4,552	4,599	17,469
Apparel and other finished products made from fabrics and similar materials.....	865,590	3,352	718,276	936	22,206	474	16,319	4,345	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	3,244	4,894	10,898
Printing, publishing, and allied industries.....	354,420	5,215	254,224	989	10,347	1,086	16,751	3,565	7,253	2,634	1,772	4,743	7,494
Machinery, except electrical and transportation equipment.....	389,738	3,961	296,369	1,034	11,544	575	7,803	2,064	4,597	2,265	1,346	3,556	9,022
Other manufacturing industries.....	1,861,014	11,982	1,453,479	3,192	50,917	2,255	31,333	6,915	21,944	5,718	7,677	16,554	37,215
Transportation, communication, and sanitary services.....	893,467	13,802	587,966	1,514	15,922	2,105	15,925	4,906	13,954	7,923	7,642	12,492	24,818
Motor freight transportation and warehousing.....	618,686	9,366	394,638	923	8,522	1,397	11,257	3,287	16,647	5,592	5,742	8,748	27,880
Other transportation, communication, water supply, and sanitary services.....	274,781	4,436	193,328	591	7,400	708	4,668	2,619	3,907	2,331	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	287,569	156,397	444,510	108,201	73,141	207,514	467,659
Wholesale trade.....	11,311,731	28,641	9,742,828	24,010	614,448	5,670	69,612	21,490	65,387	17,117	27,642	29,569	100,816
Groceries and related products.....	2,799,931	5,335	2,466,437	4,458	147,613	413	13,466	3,723	11,994	3,641	3,583	5,117	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	144,166	1,661,824	28,166	208,199	131,327	368,370	88,412	67,499	172,806	288,375
Grocery stores, meat, fish, fruit, and vegetable markets.....	4,471,965	27,729	3,802,568	19,419	236,729	3,246	24,772	17,746	47,068	16,978	8,042	26,222	46,611
General merchandise.....	942,36	8,006	766,627	6,494	86,771	1,647	16,744	5,371	17,882	9,138	3,387	3,176	14,343
Apparel and accessories.....	1,152,473	11,877	825,538	9,552	120,894	2,652	21,621	16,752	44,164	6,644	4,376	11,247	17,090
Furniture, home furnishings, and equipment.....	1,081,613	16,939	765,019	8,205	112,258	1,818	18,873	8,568	27,212	8,493	5,770	10,315	17,183
Automotive dealers.....	2,914,254	11,807	2,481,004	9,346	168,884	2,753	25,054	2,567	21,914	8,493	13,977	16,825	21,507
Gasoline service stations.....	2,967,883	24,870	1,629,696	14,005	127,638	2,711	14,464	18,162	46,570	16,649	1,644	22,821	28,414
Eating and drinking places.....	1,273,261	36,435	1,052,374	29,643	346,175	3,613	18,455	25,757	68,885	15,424	8,400	15,173	59,739
Building materials.....	753,632	4,611	564,423	3,453	71,941	1,297	16,449	2,621	7,658	2,663	1,124	4,744	11,273
Hardware and farm equipment.....	1,126,035	8,854	913,878	7,249	88,641	1,788	12,810	6,755	11,312	5,436	3,644	8,341	16,285
Drug and proprietary stores.....	466,418	7,618	719,436	7,136	116,667	2,067	26,169	6,534	23,739	3,878	2,322	7,566	16,930
Other retail trade.....	2,262,816	24,839	1,703,165	20,964	201,906	4,599	31,042	21,594	54,026	14,073	8,029	27,158	39,000
Wholesale and retail trade not allocable.....	469,229	5,349	769,944	4,199	79,941	907	9,007	6,680	16,753	2,667	1,666	5,114	18,468
Finance, insurance, and real estate.....	3,249,651	4,642	144,248	29,130	84,252	1,961	118,607	17,737	107,649	63,661	142,244	111,507	110,648
Security and commodity brokers, dealers, exchangers, and services.....	1,201,660	4	1,003	1,189	54,706	581	71,662	1,116	44,418	970	162,981	1,407	44,991
Real estate operators (except developers) and lessors.....	1,175,403	268	4,112	14,125	66,097	2,444	6,298	4,477	37,437	44,091	177,774	84,542	236,717
Real estate agents, brokers, and managers.....	184,231	1,279	56,635	2,362	30,721	634	6,104	2,425	4,636	2,323	9,481	4,116	7,675
Other finance, insurance, and real estate.....	679,457	2,821	138,478	11,454	141,108	3,227	44,603	4,669	18,098	12,777	41,448	20,802	20,665
Services.....	5,870,461	54,291	1,321,504	41,101	1,826,043	15,382	205,014	94,441	276,691	52,255	47,194	139,541	160,621
Lodging services.....	445,713	3,454	69,186	5,809	64,115	1,601	5,199	1,201	21,155	5,212	15,120	8,494	23,494
Personal services.....	406,420	16,411	256,802	16,841	185,423	1,953	26,649	22,644	43,145	13,456	15,249	25,821	26,621
Laundries, laundry services, and cleaning and dyeing plants.....	145,113	5,216	117,688	6,433	100,124	1,169	77,582	7,930	18,154	6,049	1,469	3,564	11,919
Beauty and barber shops, including hairdressers.....	176,231	7,428	21,668	6,225	47,363	1,072	9,906	10,765	15,075	5,162	669	16,272	3,821
Other personal services.....	275,686	7,916	111,726	4,193	37,941	1,012	9,311	4,211	9,916	3,249	2,255	4,996	7,981
Business services.....	587,899	4,906	21,486	7,192	141,189	1,370	17,607	7,841	18,711	5,123	4,638	16,242	12,432
Automotive services.....	516,553	13,206	327,930	7,281	55,870	1,444	4,478	2,780	6,436	5,118	4,316	14,511	14,511
Automobile repair shops.....	408,744	17,766	316,294	6,983	42,221	1,151	3,418	2,653	14,130	5,325	2,448	12,641	9,470
Other automotive services.....	107,809	11,656	69,636	698	13,649	1,293	1,060	4,506	679	1,280	1,897	2,173	2,041
Repair services, except automotive.....	207,328	1,387	121,961	3,645	23,257	1,112	6,638	772	6,420	3,126	340	714	4,467
Recreational services.....	192,410	5,774	24,928	4,566	37,357	1,224	14,229	4,043	24,292	2,823	4,421	6,445	17,122
Medical and other health services.....	477,294	1,027	17,941	15,864	42,643	1,116	11,121	1,599	3,729	5,779	4,891	11,564	22,907
Offices of physicians, surgeons, and dentists.....	478,537	815	17,941	15,864	42,643	1,116	11,121	1,599	3,729	5,779	4,891	11,564	22,907
Other medical and health services.....	469,747	4,211	47,647	6,212	173,448	987	17,500	428	44,960	5,116	1,236	6,421	13,125
Legal services.....	466,534	812	14,749	18,552	429,226	1,724	9,946	1,448	4,648	6,647	2,336	18,682	21,139
Engineer and architectural services.....	553,133	771	1,944	3,644	200,427	1,026	2,428	3,852	17,438	2,037	1,379	4,282	13,051
Accounting, auditing, and bookkeeping services.....	523,469	191	10,781	7,021	33,252	1,469	3,970	7,297	3,491	5,247	2,274	7,511	14,131
Other services.....	517,776	849	17,457	920	10,296	1,774	1,444	1,491	2,557	671	275	1,421	2,204
Nature of business not allocable.....	56,156	1,146	27,111	1,090	9,644	256	1,747	435	1,940	437	41	1,042	1,263

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												Other deductions (Thousand dollars)
	Casualty losses		Bad debts		Repairs		Depreciation		Amortization		Net loss, sales other than capital assets		
	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (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	199,874
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			813	1,813	3,675	10,433	4,504	30,188					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.....	(1)	(1)	557	1,164	3,763	10,315	5,099	23,913	(1)	(1)	(1)	(1)	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			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	(1)	(1)	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)	305,304
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			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	9,424	(1)	(1)			34,309
Recreational services.....	256	132	393	468	4,533	6,021	5,910	23,487	(1)	(1)	(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	64,800	96,147
\$15,000 under \$20,000.....	56,816	971,767	36,512	323,522	22,090	58,336	6,625	27,547	49,282	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	75,592	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	5,129,790	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	154,834
\$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	428	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	1,268	9,351	7,846	9,846	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	37,941
\$75,000 under \$100,000.....	3,710	319,229	2,795	143,378	1,797	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	813	23,823	394	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	24,598	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	64,619	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	7,354	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	5,721	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	2,501	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	290,049	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	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	769	214	182	1,199	111	1,426	1,143
\$5,000 under \$10,000.....	1,081	8,018	508	1,348	410	589	137	762	146	859	818	818
\$10,000 under \$15,000.....	670	8,365	355	1,449	294	911	275	686	553	191	553	1,295
\$15,000 under \$20,000.....	723	12,357	371	2,844	469	1,521	196	833	66	193	621	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.....	444	12,356	235	2,486	332	1,944	295	810	410	273	392	1,263
\$30,000 under \$40,000.....	612	21,499	255	3,735	530	3,330	295	1,316	592	348	564	1,872
\$40,000 under \$50,000.....	547	24,642	391	7,913	332	2,448	217	1,376	488	425	489	1,503
\$50,000 under \$75,000.....	822	51,122	373	9,731	685	6,444	217	1,376	370	52	24	2,632
\$75,000 under \$100,000.....	392	32,976	254	13,272	313	4,563	154	1,376	392	574	354	1,344
\$100,000 under \$150,000.....	435	53,648	353	30,488	318	4,318	194	1,387	435	1,044	346	3,531
\$150,000 under \$200,000.....	205	34,739	(1)	(1)	186	6,074	154	1,387	205	433	201	1,506
\$200,000 under \$250,000.....	148	33,182	124	20,110	88	3,397	55	859	133	344	139	1,129
\$250,000 under \$500,000.....	378	137,090	310	87,136	284	12,743	144	1,514	353	1,571	353	4,661
\$500,000 under \$1,000,000.....	160	106,938	149	86,681	136	4,193	63	750	155	522	145	2,264

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	11,041	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	11,444	35,691	1,934	1,073	312	395	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	9,331	15,446
\$15,000 under \$20,000.....	8,858	153,769	6,644	49,944	1,686	3,070	469	1,027	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	293	1,158	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	334	807	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	334	807	373	102	392	427
\$15,000 under \$20,000.....	605	10,370	274	1,932	391	1,207	334	807	489	139	508	767
\$20,000 under \$25,000.....	352	7,848	(1)	(1)	254	671	334	807	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	316	1,160	495	213	436	1,302
\$40,000 under \$50,000.....	469	21,098	332	6,533	254	1,898	316	1,160	410	339	410	1,178
\$50,000 under \$75,000.....	743	46,274	334	8,254	626	5,532	159	737	725	e82	645	2,412
\$75,000 under \$100,000.....	353	29,837	215	10,792	313	4,563	159	737	353	543	314	1,186
\$100,000 under \$150,000.....	319	39,493	255	22,111	240	3,951	159	737	319	749	300	1,912
\$150,000 under \$200,000.....	166	28,586	(1)	(1)	167	5,821	159	737	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	303	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	1,4

ACTIVE PARTNERSHIPS

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

Table with 13 columns: Industry and size of business receipts, Number, Amount (Thousand dollars), Cost of goods sold, Salaries and wages, Payments to partners, Taxes, and Depreciation. Rows include MINING, CONSTRUCTION, General Contractors, and Special Trade Contractors with various receipt size brackets.

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)			703	274	703	697
\$10,000 under \$15,000.....	468	5,667	468	1,435	(1)	(1)	314	251	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					372	2,311	372	5,999
\$200,000 under \$250,000.....	143	31,370	143	15,621	133	2,894	138	966	143	606	143	2,640
\$250,000 under \$500,000.....	343	134,782	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	4,327	2,528	3,947	5,132
\$40,000 under \$50,000.....	3,497	157,599	3,497	91,405	547	2,721	568	4,912	3,335	3,398	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	5,049	3,282	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	2,975	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	301	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	629	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	1,132
\$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	1,804	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	4,141	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												
<u>Contractors Not Allocable</u>												
Total.....	4,716	220,556	4,617	149,221	694	4,188	663	3,770	3,735	3,140	3,492	7,085
Under \$5,000.....	625	1,541	547	581					274	19	293	186
\$5,000 under \$10,000.....	528	4,311	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	(1)				201	442	162	952
\$200,000 under \$250,000.....	25	5,618	25	3,235		(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.....	2,806	43,868	2,505	19,801	471	1,169	612	3,278	2,174	810	1,460	1,989
\$20,000 under \$25,000.....	1,858	42,394	1,839	20,958	236	566	333	2,128	1,664	776	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	4,990	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	1,404	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	23,311	995	25,347
\$5,000,000 or more.....	63	67,290	63	48,747	32	7,913	27	1,996	60	3,477	58	4,462
Receipts not reported.....	726	-	-	-	(1)	(1)	(1)	(1)	257	19	433	365
<u>Food and Kindred Products, Including Beverages</u>												
Total.....	5,777	1,787,871	5,737	1,434,797	1,468	36,427	1,483	13,815	5,449	20,725	5,441	35,573
Under \$5,000.....	274	595	234	310	(1)	(1)					(1)	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 \$30,000.....	254	6,496	254	3,730	216	556			254	116	254	542
\$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	341	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	31,469	352	21,632					352	600	352	1,086
\$100,000 under \$150,000.....	586	70,191	586	48,234	352	4,302	470	3,248	586	1,305	567	2,680
\$150,000 under \$200,000.....	547	70,126	547	70,719					547	1,494	528	3,090
\$200,000 under \$250,000.....	330	73,289	330	53,720	113	2,582	84	738	320	1,098	320	2,382
\$250,000 under \$500,000.....	756	263,921	756	212,836	235	7,178	233	1,954	731	3,485	736	6,386
\$500,000 under \$1,000,000.....	437	301,644	437	238,616	133	5,641	156	2,591	434	3,490	431	6,532
\$1,000,000 under \$5,000,000.....	281	548,211	281	457,317	111	11,390	128	3,187	278	5,201	277	7,827
\$5,000,000 or more.....	33	324,564	33	286,423	15	3,660	16	764	31	1,718	31	2,238
Receipts not reported.....	(1)	-	-	-	-	-	-	-	-	-	(1)	(1)
<u>Apparel and Other Finished Products, Made From Fabrics and Similar Materials</u>												
Total.....	3,474	1,011,671	3,305	791,485	1,164	24,398	92	13,341	3,686	19,111	3,405	7,050
Under \$5,000.....	215	479	(1)	(1)								
\$5,000 under \$10,000.....	167	1,303	145	644								
\$10,000 under \$15,000.....												
\$15,000 under \$20,000.....	67	6,032	37	3,936								
\$20,000 under \$25,000.....												
\$25,000 under \$30,000.....	145	5,449	195	2,926								
\$30,000 under \$40,000.....	196	7,304	196	4,366								
\$40,000 under \$50,000.....	293	13,126	293	11,549								
\$50,000 under \$75,000.....	489	42,621	489	28,952								
\$75,000 under \$100,000.....	547	66,099	547	46,092	360	1,916			547	1,236	528	1,014
\$100,000 under \$200,000.....	284	48,955	284	30,192					284	1,154	284	334
\$200,000 under \$500,000.....	183	41,660	183	30,676	(1)	(1)			183	918	183	367
\$500,000 under \$1,000,000.....	543	137,170	533	145,772	45	3,653	134	2,801	518	3,264	491	1,307
\$1,000,000 under \$5,000,000.....	247	173,308	247	134,206	184	6,592	184	1,857	246	2,984	246	995
\$5,000,000 or more.....	198	361,911	198	284,799	143	10,460	184	3,389	198	4,384	145	1,542
Receipts not reported.....	(1)	-	-	-	-	-	-	-	941	8	-	-

Receipts not reported, if any, are shown in parentheses. Amounts in parentheses are not included in the totals. Receipts not reported, if any, are shown in parentheses. Amounts in parentheses are not included in the totals.

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												
<u>Contractors Not Allocable</u>												
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)	(1)
\$5,000 under \$10,000.....	410	3,251	391	1,096				234	31	293	276	276
\$10,000 under \$15,000.....	411	5,082	411	2,240				314	43	215	137	137
\$15,000 under \$20,000.....	489	8,478	489	3,914				371	125	332	473	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	114
\$30,000 under \$40,000.....	410	13,994	410	7,349				293	117	215	315	315
\$40,000 under \$50,000.....	195	8,869	195	5,007				(1)	(1)	(1)	(1)	(1)
\$50,000 under \$75,000.....	391	23,955	391	15,799			(1)	332	299	332	517	517
\$75,000 under \$100,000.....	293	25,807	293	17,606			(1)	254	495	234	785	785
\$100,000 under \$150,000.....			196	20,650	195	1,684					(1)	(1)
\$150,000 under \$200,000.....			(1)	(1)					196	388	(1)	(1)
\$200,000 under \$250,000.....	276	51,546					(1)	(1)			(1)	(1)
\$250,000 under \$500,000.....			60	16,872			(1)	(1)		60	199	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	1,833	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	2,983	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	6,999	23	1,914	52	6,477	50	3,500
Receipts not reported.....	(1)	-	-	-	(1)	(1)	(1)	(1)	-	-	(1)	(1)
<u>Food and Kindred Products, Including Beverages</u>												
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	(1)	(1)			469	195	274	174
\$10,000 under \$15,000.....			234	1,927	(1)	(1)					195	144
\$15,000 under \$20,000.....	234	4,092	234	3,242	(1)	(1)					234	532
\$20,000 under \$25,000.....					(1)	(1)	237	807				
\$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.....	-	-	-	-	-	-	-	-	-	-	-	-
<u>Apparel and Other Finished Products Made From Fabrics and Similar Materials</u>												
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.....					(1)	(1)						
\$5,000 under \$10,000.....	469	4,270	410	1,942	(1)	(1)	(1)	(1)	332	116	274	96
\$10,000 under \$15,000.....					(1)	(1)						
\$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	1,564	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		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	11,440	1,383	10,557	6,521	16,211	6,744	34,511
Under \$5,000.....	997	2,386	977	1,360	}	}	}	}	}	}	}	}
\$5,000 under \$10,000.....	1,002	7,849	1,002	3,576									156	97	606	447	684	372
\$10,000 under \$15,000.....	469	5,622	469	2,553	}	}	}	}	}	}	}	}
\$15,000 under \$20,000.....	528	9,210	528	4,302									334	1,026	371	109	430	446
\$20,000 under \$25,000.....	371	8,395	352	4,295	}	}	}	}	}	}	}	}
\$25,000 under \$30,000.....	410	11,013	410	7,058									373	1,374	489	196	508	724
\$30,000 under \$40,000.....	490	17,132	470	9,568	}	}	}	}	}	}	}	}
\$40,000 under \$50,000.....	449	20,588	449	11,299									215	1,031	410	533	410	1,495
\$50,000 under \$75,000.....	860	52,585	860	31,528	}	}	}	}	}	}	}	}
\$75,000 under \$100,000.....	474	39,746	474	22,366									196	2,235	298	3,346	454	1,093	474
\$100,000 under \$150,000.....	489	60,294	489	39,883	}	}	}	}	}	}	}	}
\$150,000 under \$200,000.....	235	40,742	235	27,751									133	2,578	60	677	235	785	235
\$200,000 under \$250,000.....	173	38,769	173	29,231	}	}	}	}	}	}	}	}
\$250,000 under \$500,000.....	409	138,901	409	105,853									124	1,877	140	1,657	404	3,151	409
\$500,000 under \$1,000,000.....	191	131,711	191	105,874	}	}	}	}	}	}	}	}
\$1,000,000 under \$5,000,000.....	102	180,124	102	154,106									76	1,369	74	1,180	195	2,406	186
\$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	}	}	}	}	}	}	}	}
\$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	}	}	}	}	}	}	}	}
\$15,000 under \$20,000.....	509	8,342	508	3,579									410	83	371	398	430	398
\$20,000 under \$25,000.....	528	11,978	528	5,119	}	}	}	}	}	}	}	}
\$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	}	}	}	}	}	}	}	}
\$40,000 under \$50,000.....	372	16,406	372	9,060									137	949	215	2,285	723	1,094	703	1,867
\$50,000 under \$75,000.....	782	49,388	782	27,334	}	}	}	}	}	}	}	}
\$75,000 under \$100,000.....	332	28,710	332	14,491									196	2,369	195	1,986	391	926	391	1,001
\$100,000 under \$150,000.....	410	48,821	410	29,165	}	}	}	}	}	}	}	}
\$150,000 under \$200,000.....	174	32,358	(1)	(1)								
\$200,000 under \$250,000.....	182	40,053	182	26,545	65	1,138	74	1,540	193	1,067	189	1,711
\$250,000 under \$500,000.....	193	65,786	193	45,167	31	1,441	36	1,280	69	833	66	892
\$500,000 under \$1,000,000.....	69	46,915	69	31,634	15	1,920	14	669	27	800	26	875
\$1,000,000 under \$5,000,000.....	27	45,730	27	32,327	2	12,986	2	2	2	164	1	21
\$5,000,000 or more.....	2	12,986	2	8,864	(1)	-	(1)	-	(1)	-	(1)	-
Receipts not reported.....	(1)	-	-	-	(1)	(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	}	}	}	}	}	}	}	}
\$5,000 under \$10,000.....	391	2,965	371	842									215	374	259	1,042	293	43	430	179
\$10,000 under \$15,000.....	332	4,244	332	1,649	}	}	}	}	}	}	}	}
\$15,000 under \$20,000.....	279	4,903	279	1,621									44	611	44	500	179	1,133	279	1,458
\$20,000 under \$25,000.....	215	4,923	215	1,774	}	}	}	}	}	}	}	}
\$25,000 under \$30,000.....	391	10,644	391	5,391									64	1,173	64	1,173	116	1,459	116	1,870
\$30,000 under \$40,000.....	352	12,106	352	6,086	}	}	}	}	}	}	}	}
\$40,000 under \$50,000.....	234	10,906	234	5,421									177	1,007	235	2,856	410	950	391	1,204
\$50,000 under \$75,000.....	394	23,967	394	12,200	}	}	}	}	}	}	}	}
\$75,000 under \$100,000.....	410	36,965	410	20,160									376	4,552	376	4,552	332	814	313	1,447
\$100,000 under \$150,000.....	332	39,387	332	27,217	}	}	}	}	}	}	}	}
\$150,000 under \$200,000.....	298	52,063	298	30,594									44	611	44	500	279	1,133	279	1,458
\$200,000 under \$250,000.....	144	32,549	144	22,095	}	}	}	}	}	}	}	}
\$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	}	}	}	}	}	}	}	}
\$1,000,000 under \$5,000,000.....	54	87,579	54	66,102									73	2,663	73	2,663	116	1,459	116	1,870
\$5,000,000 or more.....	-	-	-	-	36	2,593	21	1,229	51	1,289	54	1,669
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	}	}	}	}	}	}	}	}
\$5,000 under \$10,000.....	1,117	8,098	1,100	4,341									177	127	216	434	862	176	723	313
\$10,000 under \$15,000.....	1,191	14,707	1,191	6,921	}	}	}	}	}	}	}	}
\$15,000 under \$20,000.....	799	13,902	799	6,687									255	327	314	1,180	933	100	40	600
\$20,000 under \$25,000.....	431	4,745	431	5,552	}	}	}	}	}	}	}	}
\$25,000 under \$30,000.....	430	11,587	430	6,601									216	434	216	434	411	252	391	323
\$30,000 under \$40,000.....	936	34,730	936	17,913	}	}	}	}	}	}	}	}
\$40,000 under \$50,000.....	665	30,196	665	15,118									429	1,823	392	2,607	1,470	1,865	1,430	2,960
\$50,000 under \$75,000.....	1,528	44,606	1,528	28,320	}	}	}	}	}	}	}	}
\$75,000 under \$100,000.....	958	33,632	958	21,617									177	985	217	3,518	958	1,702	939	2,298
\$100,000 under \$150,000.....	1,290	157,502	1,290	99,413	}	}	}	}	}	}	}	}
\$150,000 under \$200,000.....	705	121,110	705	78,795									315	1,980	315	3,504	1,271	3,017	1,212	3,953
\$200,000 under \$250,000.....	470	135,484	470	69,354	}	}	}	}	}	}	}	}
\$250,000 under \$500,000.....	1,300	459,079	1,300	322,649									373	4,683	373	4,683	705	1,603	665	2,425
\$500,000 under \$1,000,000.....	541	376,166	540	275,641	}	}	}	}	}	}	}	}
\$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	140,308	16	116,053	7	2,612	5	244	15	4,753	15	1,080
Receipts not reported.....	392	-	-	-	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)

F. Note 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	83
\$5,000 under \$10,000.....	788	6,048	788	2,631	-	-	-	436	77	573	482	482
\$10,000 under \$15,000.....	371	4,437	371	1,821	-	-	-	293	87	352	302	302
\$15,000 under \$20,000.....	410	7,123	410	2,908	-	-	-	371	136	391	513	513
\$20,000 under \$25,000.....	332	7,532	313	3,684	-	-	-	254	144	234	386	386
\$25,000 under \$30,000.....	254	6,847	254	3,421	196	918	257	559	254	106	234	416
\$30,000 under \$40,000.....	353	12,283	333	6,153	-	-	-	294	247	314	831	831
\$40,000 under \$50,000.....	391	17,854	391	9,113	-	-	-	352	359	352	1,170	1,170
\$50,000 under \$75,000.....	762	46,688	762	26,750	-	-	-	762	1,151	743	2,378	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	1,749
\$150,000 under \$200,000.....	177	30,699	177	19,000	-	-	-	177	520	177	1,375	1,375
\$200,000 under \$250,000.....	143	32,013	143	24,187	(1)	(1)	(1)	143	603	143	1,323	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	39
\$5,000 under \$10,000.....	313	2,323	293	832	-	-	-	215	52	215	142	142
\$10,000 under \$15,000.....	391	4,935	391	2,004	314	689	352	1,583	59	332	289	289
\$15,000 under \$20,000.....	410	7,180	410	2,754	-	-	-	332	62	274	255	255
\$20,000 under \$25,000.....	449	10,191	449	4,091	-	-	-	410	132	352	359	359
\$25,000 under \$30,000.....	332	9,087	332	3,878	-	-	-	293	164	293	310	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	8,034	-	-	-	314	267	255	581	581
\$50,000 under \$75,000.....	684	43,219	684	23,137	-	-	-	625	801	625	1,544	1,544
\$75,000 under \$100,000.....	332	28,710	332	14,491	313	3,238	254	2,419	332	601	332	1,189
\$100,000 under \$150,000.....	410	48,821	410	29,165	-	-	-	391	926	391	1,001	1,001
\$150,000 under \$200,000.....	174	32,358	(1)	(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)	(1)
\$5,000 under \$10,000.....	313	2,389	293	592	-	-	-	234	73	274	156	156
\$10,000 under \$15,000.....	313	3,959	313	1,511	236	615	216	1,001	254	135	274	151
\$15,000 under \$20,000.....	254	4,451	254	1,292	-	-	-	254	(1)	(1)	234	316
\$20,000 under \$25,000.....	(1)	(1)	(1)	(1)	-	-	-	(1)	(1)	(1)	(1)	(1)
\$25,000 under \$30,000.....	352	9,604	352	4,417	-	-	-	313	167	313	401	401
\$30,000 under \$40,000.....	332	11,352	332	5,875	-	-	-	293	188	332	567	567
\$40,000 under \$50,000.....	195	9,098	195	4,246	315	1,676	-	355	250	195	501	501
\$50,000 under \$75,000.....	355	21,922	355	10,932	-	-	-	395	455	354	731	731
\$75,000 under \$100,000.....	391	35,077	391	19,881	-	-	-	391	885	371	1,130	1,130
\$100,000 under \$150,000.....	293	35,405	293	23,877	239	2,910	-	293	699	274	1,195	1,195
\$150,000 under \$200,000.....	298	52,063	298	30,594	54	451	(1)	279	1,133	279	1,458	1,458
\$200,000 under \$250,000.....	128	29,109	128	19,415	-	-	-	128	639	128	668	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	85
\$5,000 under \$10,000.....	747	5,401	730	2,401	-	-	-	492	68	530	205	205
\$10,000 under \$15,000.....	937	11,537	937	4,700	371	239	433	724	111	744	512	512
\$15,000 under \$20,000.....	702	12,161	702	5,302	-	-	-	588	114	452	242	242
\$20,000 under \$25,000.....	333	7,442	333	3,987	-	-	-	314	140	275	262	262
\$25,000 under \$30,000.....	353	9,444	353	4,645	-	-	-	333	148	333	191	191
\$30,000 under \$40,000.....	841	29,108	822	14,120	375	1,155	277	2,158	763	608	724	732
\$40,000 under \$50,000.....	607	27,523	607	12,616	-	-	-	587	500	607	828	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)	839	1,466	820	1,817	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	627	2,190	587	2,190	587	2,090
\$200,000 under \$250,000.....	426	94,080	426	62,457	169	1,683	237	4,070	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	8,972
\$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	40,077	15,996	74,601
Under \$5,000.....	2,638	6,126	2,345	2,199			332	296	1,916	292	2,032	1,056
\$5,000 under \$10,000.....	2,442	18,386	2,345	6,227	216	210	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			235	1,081	1,272	818	1,273	2,684
\$20,000 under \$25,000.....	1,172	26,163	1,133	9,655	354	975	196	946	1,134	1,062	1,133	3,074
\$25,000 under \$30,000.....	807	22,105	729	7,708					651	542	670	1,815
\$30,000 under \$40,000.....	1,470	51,168	1,373	18,585			548	3,113	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			293	4,766	841	4,507	880	8,662
\$150,000 under \$200,000.....	646	116,293	646	70,423					627	4,999	587	6,283
\$200,000 under \$250,000.....	208	46,800	208	25,399	94	1,151	153	1,460	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)	(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				195	147	1,290	1,329	548
\$5,000 under \$10,000.....	1,621	12,977	1,544	4,013			344	274	635	1,466	1,329	1,707
\$10,000 under \$15,000.....	1,046	12,985	1,006	4,206	314			215	748	909	633	1,562
\$15,000 under \$20,000.....	900	15,918	822	5,427					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	333	1,559			454	393	454	1,390
\$30,000 under \$40,000.....	1,021	35,374	1,001	12,534				274	1,877	962	1,424	2,913
\$40,000 under \$50,000.....	703	31,064	703	14,732				(1)	(1)	645	1,133	586
\$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
\$75,000 under \$100,000.....	469	39,258	469	19,513				(1)	(1)	469	1,894	449
\$100,000 under \$150,000.....	684	84,357	684	39,657				234	3,692	645	3,854	684
\$150,000 under \$200,000.....	508	90,962	508	54,238	123	2,370		142	1,372	589	4,048	469
\$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
\$500,000 under \$1,000,000.....	127	85,428	127	57,145	28	1,634		52	907	125	3,317	122
\$1,000,000 under \$5,000,000.....	47	84,780	46	65,170	15	912		18	399	45	2,170	45
\$5,000,000 or more.....	1	17,599	1	15,313				1	126	1	65	1
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	694					626	74	703	508
\$5,000 under \$10,000.....	821	6,309	801	2,214				313	654	665	158	810
\$10,000 under \$15,000.....	762	9,333	763	3,167	197	394			703	344	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					313	243	332	899
\$25,000 under \$30,000.....	255	7,000	216	2,429	236	1,508		343	1,802	197	149	216
\$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					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	235	3,179		316	3,888	196	653	1,96
\$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	1,070	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	115
Receipts not reported.....	(1)	-	-	-	-	-	-	-	(1)	(1)	(1)	(1)
WHOLESALE AND RETAIL TRADE												
Total.....	75,743	37,389,282	264,685	28,607,128	202,238	1,946,598	5,131	388,844	250,154	457,750	131,897	344,477
Under \$5,000.....	19,509	46,136	16,410	27,693	5,357	7,770		1,567	1,342	11,788	1,494	9,318
\$5,000 under \$10,000.....	15,696	117,156	14,269	68,239	4,855	7,222		1,753	3,294	11,538	1,661	10,115
\$10,000 under \$15,000.....	15,035	188,001	13,943	110,702	3,444	11,401		4,413	4,976	11,573	1,366	10,807
\$15,000 under \$20,000.....	11,539	218,385	11,855	134,215	7,088	14,016		1,722	4,947	10,940	4,236	9,917
\$20,000 under \$25,000.....	14,702	284,888	12,041	172,947	7,796	20,019		1,692	5,007	11,212	5,559	10,487
\$25,000 under \$30,000.....	15,199	335,017	11,707	214,345	7,742	13,320		1,022	7,503	11,127	4,755	10,847
\$30,000 under \$40,000.....	25,367	780,246	21,407	490,900	17,447	53,118		3,519	14,826	20,584	14,771	19,037
\$40,000 under \$50,000.....	18,737	819,198	17,673	526,037	13,297	60,649		3,115	17,688	17,066	15,081	15,774
\$50,000 under \$75,000.....	39,753	2,213,335	35,004	1,485,967	28,476	164,667		1,906	43,102	34,229	36,276	34,293
\$75,000 under \$100,000.....	34,860	2,162,206	34,369	1,448,613	21,102	176,604		5,050	34,797	25,844	24,408	22,713
\$100,000 under \$150,000.....	29,376	3,587,043	28,901	2,533,378	26,930	298,035		6,273	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	14,068		3,097	3,134	15,897	15,405	33,995
\$200,000 under \$250,000.....	10,409	2,317,095	10,292	1,705,827	9,875	190,146		1,563	25,827	10,176	29,652	26,485
\$250,000 under \$500,000.....	13,409	6,713,154	13,278	5,116,388	18,522	253,845		1,360	64,295	18,860	51,560	69,081
\$500,000 under \$1,000,000.....	7,416	5,099,105	7,383	4,081,104	7,128	37,408		2,448	7,448	21,100	7,100	44,222
\$1,000,000 under \$5,000,000.....	3,758	6,900,169	3,754	5,875,136	3,647	94,576		1,443	33,544	2,676	61,264	33,597
\$5,000,000 or more.....	288	2,812,891	288	2,587,471	282	30,586		148	5,401	277	12,864	267
Receipts not reported.....	1,824	-	-	-	(1)	(1)	(1)	(1)	(1)	(1)	591	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	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	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			196	1,042	1,153	1,502	1,134	2,721
\$40,000 under \$50,000.....	938	41,616	938	19,228		295	1,747	(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	3,780	1,505	8,311
\$75,000 under \$100,000.....	762	64,136	762	30,419				216	2,003	762	722	4,731
\$100,000 under \$150,000.....	744	90,150	724	40,040				195	2,762	724	3,684	7,503
\$150,000 under \$200,000.....	567	101,993	567	61,989				134	1,353	548	3,969	5,304
\$200,000 under \$250,000.....	198	44,292	198	23,332	(1)	(1)			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					1,114	411	997	1,173
\$10,000 under \$15,000.....	831	10,292	791	2,989		195	216	371	767	713	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
\$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	27,513					938	2,992	977	6,487
\$75,000 under \$100,000.....	469	39,258	469	19,161		196	1,245	235	2,851	469	1,894	2,805
\$100,000 under \$150,000.....	567	68,233	567	32,181	(1)	(1)			547	3,127	567	5,357
\$150,000 under \$200,000.....	449	80,444	449	48,555	(1)	(1)			430	3,352	410	4,956
\$200,000 under \$250,000.....	143	31,938	143	16,310	(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	-	-	-	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					468	41	449	161
\$5,000 under \$10,000.....	547	4,336	547	1,204				196	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					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					(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					293	746	273	1,926
\$100,000 under \$150,000.....	177	21,917				235	3,179	256	3,141	177	557	2,146
\$150,000 under \$200,000.....	(1)	(1)	275	21,313					(1)	(1)	(1)	(1)
\$200,000 under \$250,000.....	55	12,354	55	7,022					(1)	50	438	55
\$250,000 under \$500,000.....	126	44,367	126	27,534	46	822	(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	2,688	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.....		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	27,078	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	7,710,048	8,263	88,824	35,001	110,626	32,237	93,914
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	1,005
\$10,000 under \$15,000.....	1,511	18,672	847	6,242	690	1,765	262	768	1,091	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.....	1,128	36,207	1,179	15,371	808	2,893	236	827	1,179	412	1,091	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	1,546	1,854
\$50,000 under \$75,000.....	3,716	227,985	3,211	136,466	2,409	17,203	670	5,710	3,365	2,346	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	2,022	3,576
\$100,000 under \$150,000.....	3,465	436,525	3,169	285,197	2,980	38,324	731	7,036	3,448	1,136	3,118	6,263
\$150,000 under \$200,000.....	2,146	368,010	2,106	261,108	1,707	31,924	465	4,198	2,009	4,096	1,946	4,111
\$200,000 under \$250,000.....	1,973	442,847	1,861	314,655	1,775	35,667	427	4,810	1,866	4,664	1,794	4,682
\$250,000 under \$500,000.....	1,183	1,841,472	1,073	1,427,027	4,652	123,170	1,231	17,039	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	392	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	18,233	2,224	37,473	2,158	19,860
\$5,000,000 or more.....	243	2,361,064	243	2,213,573	239	56,734	102	4,249	232	11,361	223	4,173
Receipts not reported.....	452	-	-	-	-	-	59	36	92	10	118	27
Groceries and related products												
Total.....	6,902	3,167,371	6,213	2,702,457	5,093	1,664,479	1,404	17,251	6,148	17,032	6,940	19,746
Under \$5,000.....	293	650	235	850	-	-	-	-	(1)	(1)	175	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	96
\$15,000 under \$20,000.....	176	3,034	-	-	-	-	-	-	176	68	-	-
\$20,000 under \$25,000.....	137	3,117	254	4,046	-	-	241	800	235	26	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	19	215
\$50,000 under \$75,000.....	425	37,752	406	27,765	391	1,634	-	-	547	300	428	716
\$75,000 under \$100,000.....	470	40,792	431	28,042	333	4,083	377	3,279	431	551	392	573
\$100,000 under \$150,000.....	708	88,241	611	60,690	572	8,293	-	-	689	652	674	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.....	438	1,266,310	436	1,107,833	420	68,754	211	4,831	621	6,143	621	6,262
\$5,000,000 or more.....	70	575,760	70	529,336	70	21,376	33	1,311	69	1,677	62	1,291
Receipts not reported.....	(1)	-	-	-	-	-	-	-	-	-	-	-
Other wholesale trade												
Total.....	34,596	9,675,540	28,604	7,989,385	22,705	504,569	6,359	71,573	28,853	94,594	26,291	73,768
Under \$5,000.....	3,868	8,360	2,541	3,909	646	372	255	232	1,721	121	1,546	596
\$5,000 under \$10,000.....	1,972	14,476	1,408	6,336	822	1,075	372	1,167	1,175	244	977	931
\$10,000 under \$15,000.....	1,291	15,762	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	847	1,455	1,727
\$40,000 under \$50,000.....	1,719	77,874	1,272	37,804	1,057	6,964	313	2,796	1,506	931	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	32,331	609	5,457	2,759	4,484	2,504	5,032
\$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.....	4,031	1,445,356	3,946	1,101,655	3,594	49,993	977	13,992	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	36,985	673	10,919	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	14,302	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	2,338	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	1,907,487	42,507	287,862	209,117	327,154	196,034	286,873
Under \$5,000.....	14,645	35,757	13,065	22,725	4,555	2,307	1,195	944	9,519	1,373	7,143	1,773
\$5,000 under \$10,000.....	13,060	7,825	12,353	59,405	5,937	5,997	1,312	2,455	10,330	2,371	8,708	3,357
\$10,000 under \$15,000.....	13,153	164,715	12,744	102,062	7,256	13,327	2,131	4,196	11,990	3,530	9,674	4,238
\$15,000 under \$20,000.....	10,239	139,046	10,566	119,753	6,285	11,039	1,448	3,429	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.....	11,469	287,545	10,387	183,330	6,909	19,872	1,167	5,447	9,708	6,148	9,003	6,423
\$30,000 under \$40,000.....	19,582	624,262	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	471,858	11,888	52,151	2,704	14,206	15,052	13,908	13,939	11,663
\$50,000 under \$75,000.....	31,485	1,450,660	31,260	1,327,360	25,578	146,573	1,119	36,674	41,331	26,967	28,686	31,233
\$75,000 under \$100,000.....	21,975	1,412,495	21,880	1,322,934	18,904	154,337	1,477	30,745	21,157	30,668	20,299	26,439
\$100,000 under \$150,000.....	24,951	3,345,015	24,892	2,177,980	23,207	268,713	5,488	42,994	46,444	46,444	23,644	37,910
\$150,000 under \$200,000.....	13,681	2,359,702	13,642	1,710,474	12,951	195,500	3,473	30,126	33,525	35,189	13,116	24,164
\$200,000 under \$250,000.....	8,010	1,780,326	8,005	1,318,736	7,699	148,693	2,003	19,743	7,890	23,334	7,730	14,707
\$250,000 under \$500,000.....	13,519	4,627,765	13,503	3,504,231	13,190	410,647	3,961	44,133	13,297	57,363	13,116	47,775
\$500,000 under \$1,000,000.....	3,936	2,668,446	3,934	2,089,299	3,885	228,876	1,426	22,331	3,910	28,508	3,861	23,966
\$1,000,000 under \$5,000,000.....	1,327	2,299,383	1,326	1,829,987	1,315	180,755	601	13,488	1,316	19,527	1,303	16,501
\$5,000,000 or more.....	39	398,745	39	329,126	39	31,539	24	1,171	39	2,842	38	2,449
Receipts not reported.....	1,333	-	-	-	-	-	(1)	(1)	(1)	(1)</		

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	438
\$15,000 under \$20,000.....	1,017	17,439	627	6,832	371	975	216	718	822	149	567	388
\$20,000 under \$25,000.....	1,389	30,365	921	11,377	705	2,580	295	928	958	354	880	647
\$25,000 under \$30,000.....	1,356	36,955	964	14,456	692	2,844	295	928	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)	-	-	-	-	-	-
\$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.....	-	-	-	-	(1)	(1)	-	-	-	-	-	-
\$25,000 under \$30,000.....	449	12,904	215	3,086	-	-	-	-	195	62	215	198
\$30,000 under \$40,000.....	-	-	(1)	(1)	313	1,080	(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	-	-	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	1,137	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	-	-	822	72	666	180
\$5,000 under \$10,000.....	1,331	9,807	901	3,592	490	587	235	482	665	116	509	227
\$10,000 under \$15,000.....	1,020	12,529	471	3,011	452	931	-	-	686	172	608	362
\$15,000 under \$20,000.....	900	15,443	549	6,018	332	904	177	583	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	1,351	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	1,466	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	5,102,706	31,577	4,215,845	22,205	262,317	4,910	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	14,344	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			879	309	743	415
\$25,000 under \$30,000.....	906	25,140	899	20,996	435	475	259	703	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	78,778	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.....	4,440	301,133	4,440	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	101,138	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			396	94	332	271
\$10,000 under \$15,000.....	410	5,236	391	3,973	(1)	(1)	313	702	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	296
\$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	743	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	2,300	690	3,274	660	2,880
\$500,000 under \$1,000,000.....	217	144,259	215	104,485	213	104,098	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	1,350	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	3,555	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					563	25	567	122
\$10,000 under \$15,000.....	899	11,533	899	7,797	469	601	372	812	664	219	664	211
\$15,000 under \$20,000.....	552	9,223	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	311	1,115	515	1,017	614
\$40,000 under \$50,000.....	1,295	58,045	1,275	37,049	1,114	3,376	357	1,360	1,275	844	1,138	848
\$50,000 under \$75,000.....	1,935	120,739	1,935	82,748	1,721	7,643	645	4,438	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	1,586	1,727	1,839
\$150,000 under \$200,000.....	962	163,685	962	110,071	923	14,182	357	3,463	962	1,476	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	296	4,241	790	3,678	770	3,000
\$500,000 under \$1,000,000.....	168	113,822	168	73,453	166	16,462	61	1,460	168	1,469	166	1,031
\$1,000,000 under \$5,000,000.....	48	73,650	48	43,826	47	10,351	23	877	47	877	47	633
\$5,000,000 or more.....	1	4,018	1	4,587	1	982	1	20	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	26,315	12,737	19,756	11,767	15,894
Under \$5,000.....	1,370	3,440	1,211	2,133	332	137			801	62	567	134
\$5,000 under \$10,000.....	958	7,213	899	3,561	274	330			664	116	664	152
\$10,000 under \$15,000.....	743	9,391	684	5,131	391	685			645	159	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	16,767	718	9,182	450	1,356	195	777	708	262	591	263
\$25,000 under \$30,000.....	634	13,666	664	10,307	430	1,052			684	522	617	417
\$30,000 under \$40,000.....	1,017	35,412	997	19,815	723	2,161	449	2,472	399	638	732	657
\$40,000 under \$50,000.....	703	31,565	703	19,611	508	2,031			664	627	625	431
\$50,000 under \$75,000.....	1,790	105,403	1,700	64,436	1,524	9,047	443	3,671	1,700	2,306	1,641	1,744
\$75,000 under \$100,000.....	1,489	176,438	1,489	82,934	1,296	9,408	313	2,553	1,436	1,769	1,436	1,771
\$100,000 under \$150,000.....	1,334	163,771	1,335	106,477	1,251	14,600	298	3,450	1,314	2,560	1,375	2,156
\$150,000 under \$200,000.....	982	170,381	982	116,515	962	14,435	215	2,201	962	2,390	884	1,712
\$200,000 under \$250,000.....	476	106,445	466	69,674	466	11,097	169	2,420	466	1,434	461	1,347
\$250,000 under \$500,000.....	899	304,154	899	202,837	884	45,676	286	4,896	894	4,456	889	3,363
\$500,000 under \$1,000,000.....	228	151,657	228	103,305	228	18,621	87	2,091	225	1,488	222	1,788
\$1,000,000 under \$5,000,000.....	36	58,639	36	40,628	36	7,448	14	500	36	623	36	393
\$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."

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												
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	24,660	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	-	-	840	219	664	264
\$20,000 under \$25,000.....	762	17,190	762	13,138	234	342	162	419	684	253	586	328
\$25,000 under \$30,000.....	728	20,340	723	16,626	337	292	-	-	630	197	591	247
\$30,000 under \$40,000.....	2,159	75,177	2,140	60,116	728	959	293	1,086	1,866	820	1,705	763
\$40,000 under \$50,000.....	1,588	71,510	1,583	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	363,326	1,623	299,869	1,579	17,711	223	1,357	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	195,352	10	165,012	10	14,818	4	142	10	1,275	(1)	(1)
Receipts not reported.....	-	-	-	-	-	-	-	-	-	-	-	-
General merchandise												
Total.....	8,349	1,065,726	8,600	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	-	-	-	-	195	13	332	95
\$5,000 under \$10,000.....	313	2,410	274	1,319	196	181	(1)	(1)	234	36	(1)	(1)
\$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	397	180	298	211
\$30,000 under \$40,000.....	884	30,542	865	21,136	533	1,438	-	-	845	486	708	842
\$40,000 under \$50,000.....	967	25,719	967	18,999	469	1,224	312	1,206	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	592	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	313	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.....	1,964	138,446	1,964	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	-	-	-	-	293	17	215	20
\$5,000 under \$10,000.....	587	4,367	567	1,910	195	163	-	-	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	361
\$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."

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.....	15,993	3,542,546	15,648	2,941,154	17,162	202,833	4,282	36,795	14,269	76,976	12,746	21,013
Under \$5,000.....	978	2,410	893	1,650	(1)	(1)	(1)	(1)	587	62	392	68
\$5,000 under \$10,000.....	703	5,122	645	3,484	215	211	352	768	547	97	352	277
\$10,000 under \$15,000.....	781	9,989	762	6,526	332	330	352	352	489	137	410	104
\$15,000 under \$20,000.....	489	8,450	489	5,693	274	348	352	352	372	112	314	72
\$20,000 under \$25,000.....	391	8,608	391	5,892	274	456	352	352	332	93	293	136
\$25,000 under \$30,000.....	572	15,798	572	11,779	274	582	260	954	513	213	415	280
\$30,000 under \$40,000.....	860	30,423	801	20,321	606	2,076	352	352	743	363	703	396
\$40,000 under \$50,000.....	762	34,820	761	24,522	586	1,719	352	352	586	353	489	278
\$50,000 under \$75,000.....	1,641	102,214	1,641	71,573	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	947	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	1,977	1,427	1,965
\$150,000 under \$200,000.....	1,043	180,312	1,023	142,837	920	10,524	412	3,620	984	1,393	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	838,100	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	4,355	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	801	1,149	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	801	1,149	1,256	172	1,114	273
\$15,000 under \$20,000.....	1,348	23,656	1,309	18,117	821	1,183	801	1,149	1,133	254	977	342
\$20,000 under \$25,000.....	1,287	31,239	1,368	24,058	762	995	215	384	1,133	321	1,133	275
\$25,000 under \$30,000.....	1,265	29,233	1,046	22,031	635	1,035	220	686	875	315	889	289
\$30,000 under \$40,000.....	2,761	96,430	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	107,338	2,424	82,644	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	5,676	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	113	882	722	1,900	76	1,387
\$250,000 under \$500,000.....	682	224,376	682	173,338	652	19,848	113	1,254	672	3,712	697	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.....	2,166	8,753	2,776	4,580	1,790	773	274	115	2,425	355	1,700	534
\$5,000 under \$10,000.....	3,896	29,282	3,778	16,094	2,285	2,592	371	3,290	1,129	2,855	1,224	1,224
\$10,000 under \$15,000.....	4,325	53,541	4,188	29,163	2,678	4,513	586	951	3,933	3,425	1,889	1,889
\$15,000 under \$20,000.....	3,069	52,964	3,069	30,133	2,247	5,279	352	924	2,392	1,668	2,619	1,721
\$20,000 under \$25,000.....	3,693	82,793	3,635	45,440	2,642	4,252	430	1,201	3,517	2,624	3,293	2,515
\$25,000 under \$30,000.....	3,561	97,723	3,562	53,325	2,760	10,498	449	1,574	3,464	2,913	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	10,832	10,053	10,053
\$75,000 under \$100,000.....	3,254	284,874	3,285	145,917	3,167	51,914	567	3,600	3,265	3,922	3,039	7,561
\$100,000 under \$150,000.....	2,277	275,641	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.....	81	106,468	476	50,418	461	34,774	80	938	421	3,086	471	3,359
\$250,000 under \$500,000.....	801	262,999	796	126,469	762	61,962	153	1,376	801	6,463	471	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.....	43,902	6,144,140	62,466	4,348,574	46,849	519,071	13,662	94,696	62,381	93,639	54,621	83,853
Under \$5,000.....	5,714	12,280	5,246	8,109	1,467	967	510	313	3,616	374	2,703	643
\$5,000 under \$10,000.....	3,799	28,539	3,503	16,756	1,664	1,771	374	627	2,860	676	2,370	886
\$10,000 under \$15,000.....	3,411	42,284	3,314	24,353	1,998	2,786	968	1,249	2,981	376	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	820	2,273	1,212
\$20,000 under \$25,000.....	2,448	54,774	2,351	34,251	1,569	3,768	336	1,000	2,130	946	2,354	1,257
\$25,000 under \$30,000.....	2,387	65,899	2,370	41,521	1,529	4,291	418	1,432	2,155	1,134	1,998	1,581
\$30,000 under \$40,000.....	4,379	172,388	4,870	129,345	3,302	11,364	861	3,399	4,596	3,130	4,342	3,116
\$40,000 under \$50,000.....	4,664	211,514	4,656	136,238	3,524	16,486	459	4,761	4,422	4,832	4,150	3,908
\$50,000 under \$75,000.....	8,333	501,588	7,726	327,627	6,664	38,720	2,116	13,147	7,875	9,340	7,463	9,191
\$75,000 under \$100,000.....	5,822	507,347	5,766	338,541	5,522	39,637	1,525	11,205	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	14,216	7,216	12,447
\$150,000 under \$200,000.....	4,521	784,946	4,550	557,410	4,293	64,401	1,316	11,395	4,532	12,600	4,495	10,156
\$200,000 under \$250,000.....	2,707	599,042	2,797	432,801	2,572	52,035	707	7,511	2,666	8,554	2,647	6,806
\$250,000 under \$500,000.....	3,821	1,310,447	2,876	972,551	1,771	121,001	1,121	12,444	3,773	10,574	3,829	15,143
\$500,000 under \$1,000,000.....	820	547,975	820	416,085	808	51,721	304	5,155	814	6,549	813	5,546
\$1,000,000 under \$5,000,000.....	176	275,819	176	219,232	172	22,440	74	1,744	173	2,824	171	2,155
\$5,000,000 or more.....	6	51,343	6	36,903	6	7,249	3	384	6	731	6	377
Receipts not reported.....	558	-	-	-	-	-	-	-	236	19	177	177

Footnote at end of table for explanation of 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	372	362	275	932	215	20	293	62	
\$5,000 under \$10,000.....	332	2,447	293	1,398					34	103		215	68
\$10,000 under \$15,000.....	449	5,655	449	3,177					62	216		40	
\$15,000 under \$20,000.....	314	5,369	314	3,292					68	215		110	
\$20,000 under \$25,000.....	313	6,871	313	4,387					352	185		293	226
\$25,000 under \$30,000.....	410	11,278	410	7,973	430	1,399	567	248	528	303	410	229	
\$30,000 under \$40,000.....	645	22,667	586	13,713	489	1,201	489	314	410	229	993	993	
\$40,000 under \$50,000.....	645	29,418	645	21,049	997	4,814	195	834	1,270	1,097	1,036	993	
\$50,000 under \$75,000.....	1,387	86,622	1,387	61,137	782	5,461	(1)	(1)	879	1,096	821	810	
\$75,000 under \$100,000.....	997	87,159	997	62,777	1,155	10,548	333	2,355	1,174	1,521	1,135	1,412	
\$100,000 under \$150,000.....	1,194	147,193	1,194	108,007	588	5,256	222	1,028	632	1,149	632	1,052	
\$150,000 under \$200,000.....	691	120,730	691	96,574	701	8,753	139	1,473	755	1,354	676	1,115	
\$200,000 under \$250,000.....	760	171,267	760	139,986	2,047	40,821	722	6,547	2,077	5,380	1,978	3,950	
\$250,000 under \$500,000.....	2,091	753,834	2,091	630,369	938	36,242	446	5,243	941	3,906	914	2,951	
\$500,000 under \$1,000,000.....	946	658,496	946	560,813	440	47,298	255	5,014	441	4,394	433	3,506	
\$1,000,000 under \$5,000,000.....	442	789,327	442	675,777	15	5,861	9	316	15	570	15	272	
\$5,000,000 or more.....	15	103,883	15	90,492	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	
Receipts not reported.....	(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)	196	203	215	22	195	40	
\$5,000 under \$10,000.....	860	6,251	821	4,302	449	211			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			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	71,370	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	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			3,093	2,644	1,161		
\$15,000 under \$20,000.....	2,365	40,837	2,365	22,944	1,662	3,091			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	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	2,894	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	72,732	
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	36,172	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.....	6,303	1,125,660	6,446	843,784	4,863	88,163	1,261	12,152	6,036	19,970	5,626	14,090
Under \$5,000.....	703	1,369	567	840					371	31	254	76
\$5,000 under \$10,000.....	482	3,423	410	1,817	254	171			274	22	313	124
\$10,000 under \$15,000.....	371	4,614	352	2,398					293	73	215	99
\$15,000 under \$20,000.....	234	4,179	234	2,447	254	559		1,270	215	67		
\$20,000 under \$25,000.....	234	5,261	215	2,405			371		234	220	513	497
\$25,000 under \$30,000.....	181	5,006	181	3,325	240	815			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	1,110			313	257	293	299
\$50,000 under \$75,000.....	552	34,693	533	22,141	489	2,891			533	563	552	805
\$75,000 under \$100,000.....	391	33,732	371	21,651	391	3,294	254	1,786	371	581	332	469
\$100,000 under \$150,000.....	860	105,503	840	70,201	743	10,438	254	1,857	840	1,455	801	1,655
\$150,000 under \$200,000.....	363	63,551	363	46,982	263	4,664	(2)	(1)	363	793	343	720
\$200,000 under \$250,000.....	426	93,422	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	1,626	300	3,323	300	2,286
\$1,000,000 under \$5,000,000.....	137	232,019	137	186,135	136	19,110	49	1,225	136	4,564	136	2,146
\$5,000,000 or more.....	6	53,082	6	44,772	5	2,263	2	31	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	882,226	10,159	141,699	159,626	427,995	148,890	580,081
Under \$5,000.....	92,130	152,742	399	1,099	4,471	2,775	1,918	2,556	64,594	21,052	59,764	44,281
\$5,000 under \$10,000.....	32,458	209,549	471	1,354	3,952	2,868	1,160	2,814	27,194	31,202	26,779	45,427
\$10,000 under \$15,000.....	13,486	206,009	431	2,956	4,190	3,659	1,257	3,659	15,806	28,549	15,744	42,055
\$15,000 under \$20,000.....	10,436	166,131	313	2,154	3,385	7,313	722	2,813	9,268	21,370	9,115	31,615
\$20,000 under \$25,000.....	7,623	157,591	294	3,133	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	3,666	498	2,192	4,966	15,271	4,750	22,268
\$30,000 under \$40,000.....	6,915	213,814	470	7,397	3,257	14,833	361	5,382	6,109	21,971	5,645	31,590
\$40,000 under \$50,000.....	5,140	209,456	235	6,732	2,623	15,943	477	3,680	4,711	33,682	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	232,453	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	290,395	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	229,631	280	26,056	1,024	26,154	259	1,354	1,354	22,328	1,234	31,658
\$200,000 under \$250,000.....	336	166,903	177	19,764	595	19,050	134	3,776	731	15,743	605	19,051
\$250,000 under \$500,000.....	1,408	453,434	205	44,725	1,009	55,394	298	9,548	1,192	36,102	1,190	65,072
\$500,000 under \$1,000,000.....	422	256,305	51	20,455	356	53,305	137	9,645	387	16,343	348	18,419
\$1,000,000 under \$5,000,000.....	291	542,599	13	11,493	158	171,170	158	30,030	266	22,605	254	19,696
\$5,000,000 or more.....	75	925,386	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	4,434	1,545	2,306
Real Estate Operators (Except Developers) and Lessors												
Total.....	135,474	2,179,035	269	4,813	20,844	105,993	4,953	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	56,138	42,838
\$5,000 under \$10,000.....	21,203	179,043			2,737	1,644	651	1,131	23,505	29,441	24,600	43,977
\$10,000 under \$15,000.....	14,343	164,526			1,326	1,983	431	1,396	12,346	16,922	13,574	40,649
\$15,000 under \$20,000.....	7,783	129,934			7,014	2,890	314	7,317	20,490	7,587	30,479	
\$20,000 under \$25,000.....	5,132	110,127	197	555	1,427	2,530	502	4,610	16,220	5,040	25,290	
\$25,000 under \$30,000.....	3,687	95,682			1,389	2,489	234	326	3,414	14,297	3,511	21,120
\$30,000 under \$40,000.....	3,333	127,100			1,452	3,598	274	548	3,658	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.....	2,605	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	1,230	16,235	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	46,324
\$150,000 under \$200,000.....	814	133,545			534	11,960	(1)	(1)	677	20,255	813	30,532
\$200,000 under \$250,000.....	311	67,019	72	2,258	213	5,195	(1)	(1)	292	11,276	292	17,492
\$250,000 under \$500,000.....	76	339,642			457	13,503	65	1,360	608	30,398	696	61,862
\$500,000 under \$1,000,000.....	131	30,449			113	12,577	11	251	106	11,372	127	16,310
\$1,000,000 under \$5,000,000.....	49	30,493			39	8,132	7	258	42	9,505	47	16,787
\$5,000,000 or more.....	2	13,273			1	694		2	2	2,500	2	805
Receipts not reported.....	3,259	-			(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	88,222	22,353	43,716
Under \$5,000.....	29,003	17,214	840	1,082	1,249	1,644	400	1,769	3,797	3,576	3,576	1,443
\$5,000 under \$10,000.....	6,155	30,306	451	1,215	1,215	2,324	509	1,683	3,689	1,761	2,199	1,450
\$10,000 under \$15,000.....	3,443	41,435	272	2,779	1,864	4,781	626	2,764	2,964	1,627	2,170	1,406
\$15,000 under \$20,000.....	7,698	36,247	233	2,074	1,271	4,493	493	2,269	2,051	1,380	1,523	1,136
\$20,000 under \$25,000.....	4,623	47,464	264	2,138	1,377	4,600	417	2,975	1,898	2,434	1,551	1,676
\$25,000 under \$30,000.....	1,364	39,578	177	2,121	934	5,177	264	1,871	1,552	974	1,299	1,143
\$30,000 under \$40,000.....	1,381	36,714	451	7,631	1,805	12,325	587	5,334	3,472	1,920	2,127	3,078
\$40,000 under \$50,000.....	1,991	75,912	235	6,732	1,254	11,008	379	3,478	1,719	2,150	1,512	2,434
\$50,000 under \$75,000.....	2,946	150,234	432	12,272	1,384	21,113	667	4,428	2,649	3,717	2,252	4,597
\$75,000 under \$100,000.....	1,509	116,928	373	15,321	1,120	15,879	271	6,920	1,397	3,142	1,155	3,376
\$100,000 under \$150,000.....	1,206	128,895	252	29,725	934	4,460	179	1,105	3,342	1,532	1,299	2,021
\$150,000 under \$200,000.....	669	96,176	260	25,204	400	14,192	121	4,328	677	2,073	471	1,076
\$200,000 under \$250,000.....	525	97,284	177	19,764	382	13,856	129	3,704	439	2,475	613	1,559
\$250,000 under \$500,000.....	702	213,791	255	49,641	585	36,891	235	3,225	584	5,734	494	3,210
\$500,000 under \$1,000,000.....	291	175,356	45	19,335	263	41,235	156	9,294	261	44,711	221	2,139
\$1,000,000 under \$5,000,000.....	242	461,601	12	11,184	48	167,038	171	29,772	224	13,098	207	2,909
\$5,000,000 or more.....	73	937,413	4	3,989	73	12,002	51	34,068	72	31,029	70	8,436
Receipts not reported.....	3,895	-			(1)	(1)	(1)	(1)	1,149	2,187	604	652

Continued on end of table. See text for explanation of "Receipts not reported" and "Depreciation 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.....	213	3,864	293	1,721			(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						147
\$30,000 under \$40,000.....	396	14,051	376	8,012	318	910			161	42	142	298
\$40,000 under \$50,000.....	254	10,936	254	6,554	195	926			376	283	376	228
\$50,000 under \$75,000.....	415	26,369	396	16,404	352	1,610	353	2,007	254	219	234	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						
\$150,000 under \$200,000.....	343	59,867	343	43,591	343	4,246	215	1,933	743	1,355	703	1,538
\$200,000 under \$250,000.....	401	88,038	401	67,296	376	5,366	94	1,032	343	741	324	682
\$250,000 under \$500,000.....	648	221,038	643	166,795	621	17,688	118	1,300	396	1,067	386	912
\$500,000 under \$1,000,000.....	280	192,457	279	149,344	273	15,641	87	1,513	623	3,009	623	2,897
\$1,000,000 under \$5,000,000.....	130	220,443	130	175,806	129	17,685	48	1,208	273	3,026	278	2,021
\$5,000,000 or more.....	6	53,082	6	44,772	5	2,263	2	81	6	4,260	129	2,045
Receipts not reported.....	-	-	-	-	-	-	-	-	6	3,155	6	281
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	13,922	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	2,075	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	344	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	740	18,547	230	13,750
\$5,000,000 or more.....	72	902,596	4	8,989	71	401,315	48	32,846	22	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		191	32,430	14,428	33,230	20,272
\$5,000 under \$10,000.....	20,809	142,065			1,377	1,018		578	18,581	21,017	19,441	28,356
\$10,000 under \$15,000.....	11,535	134,779			1,700	1,371		483	10,440	20,563	11,124	26,287
\$15,000 under \$20,000.....	6,317	104,807	197	555	2,348	1,677		335	5,865	15,958	6,140	19,523
\$20,000 under \$25,000.....	4,136	88,754			1,095	1,544		332	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	100,009			1,041	2,285		215	2,888	15,688	2,849	18,338
\$40,000 under \$50,000.....	2,678	113,135			1,133	3,590		383	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	32,712	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			451	12,791	548	18,329
\$200,000 under \$250,000.....	174	37,594			120	3,007	210	1,851	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		227	71	5,332	72	7,992
\$1,000,000 under \$5,000,000.....	36	62,284	1	309	36	4,818	5	209	29	6,730	35	10,986
\$5,000,000 or more.....	2	18,273	-	-	2	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	375	371	5,844	952	1,875	381
\$5,000 under \$10,000.....	5,386	26,964	412	1,216	902	1,301	274	605	2,156	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	1,751	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	1,666	1,410	876	1,156	1,041
\$30,000 under \$40,000.....	2,833	79,326	392	6,734	1,607	9,571	490	3,772	3,229	1,394	1,384	2,704
\$40,000 under \$50,000.....	1,810	70,265	177	4,744	1,212	10,276	321	3,121	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	3,332	2,162	2,807	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	2,350
\$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	1,544	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	3,066
\$500,000 under \$1,000,000.....	273	165,922	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	3,764
\$5,000,000 or more.....	70	884,323	4	8,989	70	400,671	48	32,846	70	30,150	68	3,322
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 5.—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	9,495,284	101,189	1,494,027	107,026	2,048,318	25,112	277,796	142,895	191,459	140,012	364,684
Under \$5,000.....	27,241	65,192	8,785	9,573	1,949	5,147	2,339	2,472	15,321	2,317	17,975	10,968
\$5,000 under \$10,000.....	20,415	150,750	8,001	19,117	8,037	12,925	2,977	8,535	15,177	5,494	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	13,537	4,295	13,106	16,644
\$15,000 under \$20,000.....	12,958	225,228	6,669	42,774	7,971	28,449	1,824	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	32,291	1,615	11,153	8,055	5,151	7,682	15,776
\$30,000 under \$40,000.....	11,149	457,180	6,181	85,758	10,995	65,995	2,072	18,455	12,301	9,501	11,679	22,523
\$40,000 under \$50,000.....	10,796	484,325	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	151,276	2,976	33,313	14,766	18,191	13,694	38,085
\$75,000 under \$100,000.....	9,945	861,419	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.....	4,551	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	281	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.....	41	519,075	10	45,426	38	217,050	15	10,331	41	9,250	33	4,143
Receipts not reported.....	2,631	-	-	-	242	1,111	(1)	(1)	849	314	1,129	757
Lodging Services												
Total.....	14,699	570,055	3,862	95,513	9,100	104,073	1,923	3,328	11,878	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	3,406
\$5,000 under \$10,000.....	2,522	18,153	528	1,795	1,193	1,130	-	2,307	1,339	2,344	4,084	4,084
\$10,000 under \$15,000.....	1,817	22,405	488	2,355	1,076	1,885	647	1,700	1,412	1,661	4,146	4,146
\$15,000 under \$20,000.....	1,231	21,575	410	2,944	937	2,486	-	1,192	1,348	1,095	3,575	3,575
\$20,000 under \$25,000.....	1,021	23,122	293	2,031	826	2,355	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.....	614	23,176	293	3,081	605	2,881	-	625	1,029	605	3,154	3,154
\$40,000 under \$50,000.....	801	35,597	176	4,028	664	4,687	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)	418	2,327	488	6,654
\$150,000 under \$200,000.....	(1)	(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	6,828
\$500,000 under \$1,000,000.....	69	45,585	60	8,399	64	12,404	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	-	4,215	-	30	2	493	2	489
Receipts not reported.....	215	-	-	-	-	-	-	(1)	(1)	(1)	(1)	(1)
Personal Services												
Total.....	35,528	1,140,075	19,064	283,514	20,043	207,581	5,999	38,175	30,794	21,517	31,160	71,566
Under \$5,000.....	5,425	15,154	2,317	1,552	1,852	1,040	456	488	3,526	300	3,877	2,167
\$5,000 under \$10,000.....	6,124	50,983	3,073	4,532	2,387	4,512	822	2,256	5,437	774	5,537	6,141
\$10,000 under \$15,000.....	5,277	64,508	2,404	6,484	2,854	7,458	822	1,206	4,710	1,018	4,611	5,828
\$15,000 under \$20,000.....	3,390	58,035	1,900	7,709	2,079	9,071	568	3,078	1,032	3,078	4,219	4,219
\$20,000 under \$25,000.....	2,703	60,210	1,433	7,977	2,038	12,387	470	2,531	2,437	1,020	2,565	3,626
\$25,000 under \$30,000.....	1,901	51,930	983	8,363	1,432	10,445	470	3,595	1,784	1,025	1,764	3,283
\$30,000 under \$40,000.....	2,716	93,707	1,880	19,425	2,032	17,720	527	2,697	2,268	2,599	4,026	4,026
\$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	4,857	2,077	1,244	2,094	7,831
\$75,000 under \$100,000.....	1,212	104,850	1,057	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.....	321	106,534	249	42,141	290	22,802	85	1,440	314	2,569	324	3,897
\$500,000 under \$1,000,000.....	72	41,247	61	20,186	62	9,428	25	696	72	1,203	71	1,750
\$1,000,000 under \$5,000,000.....	26	64,839	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)	(1)
Business Services												
Total.....	18,588	848,166	11,498	237,323	9,148	196,404	3,182	27,581	12,156	16,288	11,380	47,372
Under \$5,000.....	5,385	11,529	1,295	1,851	1,154	1,219	631	674	2,116	256	1,113	2,047
\$5,000 under \$10,000.....	2,540	18,988	782	2,451	377	2,027	409	1,562	1,563	280	1,799	2,268
\$10,000 under \$15,000.....	1,702	19,719	601	2,582	665	2,099	500	1,251	280	1,192	2,408	2,408
\$15,000 under \$20,000.....	1,506	21,556	549	3,523	821	3,505	400	1,864	1,272	511	1,795	1,673
\$20,000 under \$25,000.....	1,156	25,813	411	3,992	733	4,159	294	1,748	942	425	880	2,027
\$25,000 under \$30,000.....	822	21,403	334	3,320	484	3,928	484	705	636	681	2,620	2,620
\$30,000 under \$40,000.....	1,247	62,272	528	7,817	806	11,484	195	1,368	1,134	914	1,080	2,915
\$40,000 under \$50,000.....	524	63,676	313	5,972	528	7,869	177	1,700	666	689	587	1,692
\$50,000 under \$75,000.....	1,079	111,612	433	12,995	783	11,488	631	3,122	1,340	1,340	940	4,337
\$75,000 under \$100,000.....	380	58,895	372	15,943	704	14,983	411	1,209	821	1,482	301	1,545
\$100,000 under \$150,000.....	613	84,096	416	26,240	553	11,715	501	1,427	501	1,427	501	2,691
\$150,000 under \$200,000.....	273	60,060	234	22,900	234	10,415	273	1,141	273	1,141	273	1,141
\$200,000 under \$250,000.....	164	46,517	228	22,900	141	11,556	(1)	(1)	164	672	164	347
\$250,000 under \$500,000.....	165	118,106	223	48,463	289	18,937	80	1,141	339	1,141	165	1,141
\$500,000 under \$1,000,000.....	121	36,354	74	23,048	108	10,297	19	1,141	115	1,141	114	521
\$1,000,000 under \$5,000,000.....	60	116,470	34	46,123	54	21,796	21	1,427	55	1,002	58	7,118
\$5,000,000 or more.....	21	20,371	-	-	-	6,911	-	-	2	196	2	199
Receipts not reported.....	210	-	-	-	(1)	(1)	-	-	215	61	294	272

Footnote (1) and (2) at the bottom of the page refer to the "Number of Partnerships" and "Amount of Receipts" respectively.

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	11,335	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	10,925	10,925
\$25,000 under \$30,000.....	7,658	209,879	3,165	33,195	5,371	26,224	1,025	5,453	6,376	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	23,829	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	3,995	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	543	502	-	-	1,231	620	1,251	1,493
\$10,000 under \$15,000.....	1,210	15,106	352	1,535	626	920	236	500	1,114	847	1,113	2,104
\$15,000 under \$20,000.....	819	14,295	243	2,030	606	1,282	-	-	782	722	684	1,554
\$20,000 under \$25,000.....	742	17,028	196	1,299	606	1,794	-	-	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	-	-	547	834	547	3,549
\$40,000 under \$50,000.....	625	27,854	(1)	(1)	508	3,005	197	829	606	1,443	586	3,846
\$50,000 under \$75,000.....	642	39,660	293	7,739	626	6,717	-	-	642	1,793	626	4,780
\$75,000 under \$100,000.....	428	36,651	177	5,490	411	6,360	236	1,356	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	-	-	23	2,075	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	1,438	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	1,952	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	4,328	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	2,337	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	-	-	298	1,320	298	3,094
\$200,000 under \$250,000.....	205	45,431	149	12,593	180	10,366	84	1,284	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	1,370	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	1,028	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	-	-	1,075	234	978	1,077
\$15,000 under \$20,000.....	1,272	22,474	372	2,770	646	2,754	254	842	1,075	446	830	1,141
\$20,000 under \$25,000.....	1,036	23,321	313	2,135	723	3,297	-	-	841	294	782	1,677
\$25,000 under \$30,000.....	685	18,620	279	2,739	391	2,255	235	1,344	608	280	588	1,276
\$30,000 under \$40,000.....	1,061	37,418	470	6,591	689	5,550	-	-	958	513	943	2,433
\$40,000 under \$50,000.....	666	29,765	274	5,168	450	5,574	275	1,536	587	589	528	1,574
\$50,000 under \$75,000.....	862	53,688	295	9,770	627	10,680	-	-	745	960	764	2,185
\$75,000 under \$100,000.....	762	67,186	333	13,849	626	12,607	255	2,462	704	1,168	723	4,678
\$100,000 under \$150,000.....	610	76,825	377	23,473	494	14,924	-	-	532	1,278	494	1,577
\$150,000 under \$200,000.....	273	47,069	(1)	(1)	234	10,915	235	3,938	273	1,134	234	1,017
\$200,000 under \$250,000.....	154	34,277	105	12,644	131	6,839	(1)	(1)	150	665	144	315
\$250,000 under \$500,000.....	339	113,261	208	45,158	274	18,499	71	2,077	324	1,552	324	2,534
\$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	104	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	373,040	8,240	67,425	2,934	20,115	15,795	14,957	15,527	34,462
Under \$5,000.....	2,239	6,009	1,399	2,103	431	212	234	259	1,381	141	1,457	517
\$5,000 under \$10,000.....	1,700	12,744	1,329	4,460	57	795	294	756	1,232	95	1,134	429
\$10,000 under \$15,000.....	2,233	27,682	1,744	9,643	722	1,912	196	753	1,830	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	454	1,623	842
\$20,000 under \$25,000.....	1,504	23,530	1,349	14,399	547	1,621	391	2,854	1,289	685	1,382	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	32,900	1,270	5,930	293	1,982	1,354	1,255	1,874	2,339
\$40,000 under \$50,000.....	1,445	64,717	1,290	29,654	918	6,833	314	2,736	1,342	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	54,514	57	11,135	—	—	762	1,309	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	2,360	(1)	(1)	148	987	153	2,088
\$250,000 under \$500,000.....	228	78,799	198	44,919	208	5,553	108	1,025	228	1,192	228	9,127
\$500,000 under \$1,000,000.....	40	28,104	29	15,312	38	2,474	14	293	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	26,429	1,780	3,785	8,461	5,374	8,712	7,139
Under \$5,000.....	2,755	6,548	1,954	2,154	391	187	195	325	1,543	75	1,395	432
\$5,000 under \$10,000.....	1,505	11,217	1,251	3,981	222	303	371	1,055	1,036	171	1,153	429
\$10,000 under \$15,000.....	1,177	14,744	1,001	4,720	415	766	215	436	943	164	943	491
\$15,000 under \$20,000.....	1,059	18,274	1,016	7,245	742	489	742	489	938	262	796	581
\$20,000 under \$25,000.....	801	17,903	762	5,867	449	1,025	449	2,201	743	197	703	642
\$25,000 under \$30,000.....	493	13,717	454	5,502	294	917	—	—	493	299	493	461
\$30,000 under \$40,000.....	669	22,362	611	8,852	357	1,733	313	1,014	650	347	630	645
\$40,000 under \$50,000.....	567	25,354	469	8,243	391	3,959	—	—	547	408	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	929	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	22,454	128	15,494	(1)	(1)	—	—	38	81	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	13	13	138	12	105
\$1,000,000 under \$5,000,000.....	1	2,458	1	1,395	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	11,200	9,702	21,485	9,745	44,463
Under \$5,000.....	2,661	7,349	881	795	1,133	1,113	215	174	1,805	264	2,075	1,626
\$5,000 under \$10,000.....	1,625	12,904	987	1,362	626	998	216	351	2,116	326	1,253	1,662
\$10,000 under \$15,000.....	1,290	16,395	528	2,265	762	2,122	354	1,045	1,034	699	977	1,511
\$15,000 under \$20,000.....	1,115	19,359	684	4,624	724	2,320	—	—	1,054	518	900	1,762
\$20,000 under \$25,000.....	587	17,826	371	3,141	371	1,577	—	—	469	310	411	1,430
\$25,000 under \$30,000.....	450	12,072	372	1,195	368	948	412	2,037	371	477	312	1,501
\$30,000 under \$40,000.....	1,015	35,354	567	6,349	722	4,329	—	—	840	619	912	3,642
\$40,000 under \$50,000.....	762	34,464	528	3,276	509	3,138	—	—	722	1,254	606	3,075
\$50,000 under \$75,000.....	722	44,587	622	10,778	784	10,103	196	961	704	1,758	1,044	5,480
\$75,000 under \$100,000.....	312	27,892	—	—	255	5,120	(1)	(1)	299	1,544	279	2,758
\$100,000 under \$150,000.....	372	44,712	514	21,114	272	1,260	196	1,904	334	1,428	332	2,910
\$150,000 under \$200,000.....	249	42,901	—	—	220	1,147	144	1,704	249	1,095	239	5,071
\$200,000 under \$250,000.....	126	27,853	77	4,355	(1)	(1)	—	—	122	256	90	1,828
\$250,000 under \$500,000.....	193	65,909	(1)	—	188	17,163	50	45	183	2,325	138	4,010
\$500,000 under \$1,000,000.....	80	56,217	43	12,480	63	11,798	23	60	70	1,354	50	1,309
\$1,000,000 under \$5,000,000.....	69	138,971	20	17,668	43	24,841	17	527	60	1,682	30	1,370
\$5,000,000 or more.....	4	24,878	1	40	1	5,627	2	210	3	245	2	315
Receipts not reported.....	222	—	—	—	1	(1)	(1)	(1)	222	—	222	203
Professional Services												
Medical and health services												
Total.....	12,855	1,904,146	1,065	67,104	11,700	64,864	774	41,294	17,457	24,116	11,442	31,734
Under \$5,000.....	742	1,139	—	—	255	65	—	—	352	27	—	154
\$5,000 under \$10,000.....	881	4,542	225	530	562	1,448	710	615	697	100	22	499
\$10,000 under \$15,000.....	728	8,960	—	—	611	1,669	—	—	697	—	—	419
\$15,000 under \$20,000.....	542	9,794	196	1,947	341	986	—	—	508	111	438	392
\$20,000 under \$25,000.....	588	16,105	176	1,222	509	1,439	62	1,068	543	240	379	664
\$25,000 under \$30,000.....	684	18,724	215	1,848	607	2,495	—	—	684	—	—	875
\$30,000 under \$40,000.....	1,131	42,479	430	5,118	1,054	1,751	177	1,117	1,153	431	1,117	2,445
\$40,000 under \$50,000.....	1,388	62,797	312	3,007	1,111	11,034	—	—	1,388	1,151	1,111	2,030
\$50,000 under \$75,000.....	2,316	171,117	562	7,901	1,663	27,680	—	—	2,316	1,111	1,111	3,073
\$75,000 under \$100,000.....	1,649	229,003	314	4,734	1,011	11,451	314	1,973	1,552	1,111	1,111	2,414
\$100,000 under \$150,000.....	539	49,347	415	9,550	621	11,573	—	—	539	1,111	1,111	1,720
\$150,000 under \$200,000.....	1,294	268,181	664	12,711	1,011	22,709	—	—	1,294	1,111	1,111	2,311
\$200,000 under \$250,000.....	523	113,705	511	2,827	552	22,542	143	1,111	523	1,111	1,111	2,221
\$250,000 under \$500,000.....	676	221,400	43	5,110	631	60,488	176	1,111	676	1,111	1,111	2,221
\$500,000 under \$1,000,000.....	310	40,964	—	—	301	8,261	—	—	310	1,111	1,111	1,221
\$1,000,000 under \$5,000,000.....	64	100,176	—	—	61	20,250	—	—	64	1,111	1,111	250
\$5,000,000 or more.....	—	—	—	—	4	17,301	—	—	—	4	1,111	1,111
Receipts not reported.....	177	—	—	—	(1)	(1)	—	—	177	1,111	1,111	1,221

Footnote at end of table, on separate page of statement and instructions to filer, on limitation on "In Det."

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			899	270	821	379
\$10,000 under \$15,000.....	1,999	24,677	1,608	8,662	592	1,298	334	933	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			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			708	1,202	630	1,717
\$100,000 under \$150,000.....	684	80,824	663	46,267	469	9,296	177	1,589	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	13,083	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			591	309	572	570
\$40,000 under \$50,000.....	908	22,911	449	7,549	332	2,940	235	2,376	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.....	39	10,674	39	5,092	10	455	1	33	13	138	12	105
\$250,000 under \$500,000.....	13	8,708	13	6,192	1	105	-	-	1	112	1	1
\$500,000 under \$1,000,000.....	1	2,458	1	1,975	1	105	-	-	-	-	-	-
\$1,000,000 under \$5,000,000.....	-	-	-	-	-	-	-	-	-	-	-	-
\$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			803	76	842	262
\$5,000 under \$10,000.....	1,139	8,340	450	874	391	573	274	378	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			391	278	352	1,189
\$25,000 under \$30,000.....	333	8,957	196	1,260	137	537	217	594	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	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			429	115	469	327
\$20,000 under \$25,000.....	490	10,865	411	2,955	411	1,596			450	182	450	427
\$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	1,753	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	344	1,073	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	227,975	214	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	1,192
\$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	1,997	201	2,193	155	1,660
\$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	1	17,301	1	1,886	4	701	-	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	2,171,287	957	28,442	19,388	433,752	7,238	52,743	18,905	23,570	16,739	24,356
Under \$5,000.....	1,412	2,108	(1)	(1)	508	495			430	41	567	171
\$5,000 under \$10,000.....	957	7,162	-	-	508	935			567	46	528	142
\$10,000 under \$15,000.....	977	12,485	-	-	703	1,579		2,020	723	198	586	262
\$15,000 under \$20,000.....	1,251	21,745	1	(1)	997	1,009			997	149	938	434
\$20,000 under \$25,000.....	967	22,251			840	1,152		1,714	879	136	625	397
\$25,000 under \$30,000.....	1,348	31,737			1,231	4,638			1,094	341	1,014	593
\$30,000 under \$40,000.....	2,350	81,933	254	1,702	2,135	9,734	254	4,139	2,076	775	1,764	1,413
\$40,000 under \$50,000.....	2,033	71,102			1,975	17,287	234	4,221	1,819	938	1,603	1,377
\$50,000 under \$75,000.....	3,421	208,744			3,284	30,093	352	7,122	3,165	2,021	2,698	2,533
\$75,000 under \$100,000.....	1,743	143,944			1,609	24,617	215	5,903	1,570	1,937	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.....	574	131,233	(1)	(1)	567	26,793	54	1,211	542	1,253	493	1,209
\$250,000 under \$500,000.....	1,027	843,586	74	6,019	1,017	75,003	115	9,805	993	3,691	904	3,508
\$500,000 under \$1,000,000.....	207	219,025	12	2,565	305	51,871	52	3,338	302	3,351	290	2,100
\$1,000,000 under \$5,000,000.....	153	284,917	4	4,321	153	82,722	30	3,242	152	3,444	150	2,691
\$5,000,000 or more.....	8	50,336	-	-	8	15,359	3	999	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	24,608	4,444	11,621	4,289	7,628
Under \$5,000.....	547	1,262							371	41	352	140
\$5,000 under \$10,000.....	391	2,905			547	1,114	235	1,172	195	38	391	119
\$10,000 under \$15,000.....	332	4,084							234	33		
\$15,000 under \$20,000.....	352	7,040	323	1,762	195	1,157			293	101	254	169
\$20,000 under \$25,000.....	332	7,599										
\$25,000 under \$30,000.....	298	8,267			234	1,306			279	86	200	96
\$30,000 under \$40,000.....	430	15,064			332	3,008	323	4,343	391	210	371	136
\$40,000 under \$50,000.....	318	14,259			274	2,719			259	147	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			439	769	469	615
\$100,000 under \$150,000.....	489	59,708	433	15,385	410	14,631	568	11,556	430	795	430	802
\$150,000 under \$200,000.....	362	58,925			303	17,539			342	895	303	842
\$200,000 under \$250,000.....	177	71,971	49	5,918	172	11,999	54	2,257	168	603	172	515
\$250,000 under \$500,000.....	69	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	47,894	35	39,794	72	48,788	25	2,737	77	2,756	74	991
\$5,000,000 or more.....	10	81,411	7	40,279	7	13,536	4	327	10	1,191	7	389
Receipts not reported.....	215	-	-	-	-	-	-	-	(1)	(1)	(1)	(1)
Accounting, auditing, and bookkeeping services												
Total.....	7,991	405,892	391	10,830	7,458	355,056	1,727	40,722	3,171	14,264	7,736	11,794
Under \$5,000.....	957	2,146			293	310			450	24	596	185
\$5,000 under \$10,000.....	885	5,429			410	918			407	77	527	277
\$10,000 under \$15,000.....	906	7,559	398	390	371	1,054	376	1,370	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			644	4,082	410	4,405	644	316	625	663
\$40,000 under \$50,000.....	321	31,688			362	8,274			301	502	684	590
\$50,000 under \$75,000.....	1,110	79,289			1,291	30,317	333	6,171	1,232	920	1,193	1,441
\$75,000 under \$100,000.....	327	76,340	182	5,917	268	19,767			327	1,290	1,132	1,312
\$100,000 under \$150,000.....	862	105,422			842	32,723	430	10,652	367	1,508	786	1,288
\$150,000 under \$200,000.....	152	60,651			352	21,070			357	854	352	736
\$200,000 under \$250,000.....	237	50,816			233	16,235	69	3,347	237	881	228	531
\$250,000 under \$500,000.....	209	75,987			204	25,500	70	4,117	274	968	274	703
\$500,000 under \$1,000,000.....	64	45,711	2	607	64	17,563	26	1,969	64	62	64	368
\$1,000,000 under \$5,000,000.....	27	56,812	3	3,767	26	20,921	9	2,420	27	1,027	27	318
\$5,000,000 or more.....	13	85,041	12	40,279	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.....	1,799	77,756	1,004	19,173	1,254	11,565	412	7,248	1,892	1,911	2,186	2,256
Under \$5,000.....	701	1,843	274	391	215	185	157	104	372	31	548	236
\$5,000 under \$10,000.....	185	4,436	24	494	352	653			470	19	568	280
\$10,000 under \$15,000.....	215	2,645										
\$15,000 under \$20,000.....	195	3,368	76	604					273	70	314	325
\$20,000 under \$25,000.....	(1)	(1)			475	2,456	241	1,311				
\$25,000 under \$30,000.....	181	5,042	281	3,107					261	146	280	194
\$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	15,005	(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.....			(1)	(1)								
\$250,000 under \$500,000.....	51	15,381	2	687	37	3,070	(1)	(1)	41	180	41	276
\$500,000 under \$1,000,000.....	11	7,669	2	1,154	11	1,649	3	91	11	76	11	65
\$1,000,000 under \$5,000,000.....	2	3,190	1	686	2	432	1	62	2	34	2	13
\$5,000,000 or more.....												
Receipts not reported.....	(1)	-	-	-	-	-	-	-	-	-	(1)	(1)
NATURE OF BUSINESS NOT ALLOCABLE.....	3,811	96,537	1,400	32,318	1,271	10,706	336	2,106	2,434	1,668	1,670	2,392

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	1,724	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	-	-	664	95	528	240
\$15,000 under \$20,000.....	1,192	20,706	-	-	957	2,571	255	1,624	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	-	-	1,075	338	977	591
\$30,000 under \$40,000.....	2,233	77,780	-	-	2,037	9,174	195	2,434	1,998	719	1,724	1,380
\$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	2,445
\$75,000 under \$100,000.....	1,609	140,418	-	-	1,570	24,085	(1)	(1)	1,531	1,666	1,453	1,755
\$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	(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	2,508
\$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	-	-	3	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	7,347
Under \$5,000.....	254	665	(1)	(1)	-	-	(1)	(1)	235	76	215	102
\$5,000 under \$10,000.....	313	2,311	-	-	-	-	(1)	(1)	195	38	215	84
\$10,000 under \$15,000.....	332	4,084	-	-	568	1,510	(1)	(1)	215	29	(1)	(1)
\$15,000 under \$20,000.....	313	5,379	-	-	-	-	(1)	(1)	234	72	195	125
\$20,000 under \$25,000.....	274	6,289	202	1,384	-	-	-	-	254	83	(1)	(1)
\$25,000 under \$30,000.....	391	7,571	-	-	215	1,268	-	-	352	192	352	134
\$30,000 under \$40,000.....	298	13,428	-	-	313	2,530	220	2,052	239	121	239	190
\$40,000 under \$50,000.....	665	41,553	-	-	568	9,125	-	-	607	496	529	497
\$50,000 under \$75,000.....	469	41,089	313	14,083	391	10,417	234	4,147	449	700	430	553
\$75,000 under \$100,000.....	469	56,918	-	-	410	14,631	-	-	430	795	410	799
\$100,000 under \$150,000.....	342	58,925	-	-	303	17,539	293	6,868	342	895	303	842
\$150,000 under \$200,000.....	172	38,475	49	5,918	168	11,325	49	961	163	582	168	506
\$200,000 under \$250,000.....	309	110,224	59	11,980	274	37,865	71	3,410	294	1,886	265	1,124
\$250,000 under \$500,000.....	131	89,947	49	21,039	122	30,691	51	2,444	127	1,582	124	800
\$500,000 under \$1,000,000.....	79	146,873	35	39,794	71	47,751	25	2,717	76	2,318	73	986
\$1,000,000 under \$5,000,000.....	10	81,411	6	40,279	7	13,586	4	327	10	1,191	7	389
\$5,000,000 or more.....	(1)	-	-	-	-	-	-	-	(1)	(1)	(1)	(1)
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	168	6,759	842	32,723	234	7,133	862	1,528	784	1,288
\$150,000 under \$200,000.....	352	60,651	-	-	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	1,301
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.....	-	-	261	2,770	-	-	(1)	(1)	-	-	-	-
\$25,000 under \$30,000.....	181	5,042	-	-	-	-	(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.....	-	-	-	-	-	-	-	-	197	597	197	703
\$75,000 under \$100,000.....	235	25,005	-	-	-	-	-	-	-	-	-	-
\$100,000 under \$150,000.....	-	-	109	10,414	-	-	-	-	-	-	-	-
\$150,000 under \$200,000.....	10	2,380	-	-	100	4,308	-	-	-	-	-	-
\$200,000 under \$250,000.....	40	12,554	-	-	-	-	(1)	(1)	-	-	-	-
\$250,000 under \$500,000.....	10	7,146	7	2,823	10	1,591	7	37	50	201	50	358
\$500,000 under \$1,000,000.....	-	-	-	-	-	-	-	-	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	1,561

¹Estimate 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

Business receipts		Cost of goods sold		Depreciation		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)
Partnerships with and without net profit reporting—															
Balance sheet items															
ALL INDUSTRIES															
386,494	51,539,776	238,964	31,750,699	349,078	1,467,860	218,654	6,430,085	415,136	43,686,074	220,679	10,055,823	350,853	20,373,572	179,748	4,087,802
106,833	3,230,077	64,760	1,381,459	74,940	50,894	39,018	677,916	104,917	480,589	37,424	58,811	80,236	433,092	38,559	62,086
68,471	4,471,055	41,770	2,294,916	73,664	69,941	43,220	1,633,322	85,386	2,425,078	40,557	187,520	79,370	1,059,027	38,584	201,577
68,476	6,015,705	44,187	3,425,565	64,014	138,467	42,295	2,296,986	72,883	2,634,957	41,776	393,413	64,650	1,699,786	36,370	574,165
61,607	8,169,765	37,670	5,179,592	59,113	24,604	40,089	499,123	69,308	4,638,203	44,767	724,364	59,504	2,934,528	31,915	722,934
49,967	11,663,173	28,388	7,793,370	47,881	326,017	34,337	796,627	51,241	8,182,269	37,731	1,514,672	47,924	4,866,550	24,200	1,116,314
15,762	6,923,083	8,184	4,638,072	15,336	209,382	11,786	584,400	17,224	5,935,351	12,973	1,244,297	15,135	3,036,443	6,878	625,368
6,232	4,705,199	3,543	3,424,170	5,832	161,616	4,093	469,892	6,971	4,782,581	5,268	927,250	5,466	2,315,524	2,481	445,772
2,785	3,222,523	1,129	2,181,019	1,563	123,782	2,168	463,234	3,184	2,655,331	2,310	811,965	2,643	2,203,370	2,807	301,256
699	1,226,732	671	668,233	671	42,246	466	263,210	762	2,593,343	547	522,965	684	1,183,319	116	90,481
363	1,972,784	56	555,046	337	60,772	332	2,920,323	383	8,234,572	334	3,663,724	331	1,028,383	38	83,650
40,188	1,772,694	13,763	932,081	19,398	117,151	7,207	132,975	21,310	2,320,943	7,998	244,475	19,618	1,430,947	7,478	233,856
3,170	52,724	2,155	26,696	2,749	2,104	472	3,104	3,625	15,706	370	479	2,749	18,660	712	1,879
3,637	161,403	2,543	54,424	3,494	6,256	892	3,017	3,796	65,738	907	3,153	3,433	62,407	898	5,763
3,381	145,870	2,479	61,407	3,260	10,184	1,178	6,822	3,961	127,646	973	3,633	3,338	113,646	1,228	16,073
4,224	337,640	2,732	198,638	4,173	22,537	1,465	14,955	4,386	314,882	2,116	22,161	3,151	335,695	1,848	31,383
3,787	481,773	2,479	250,019	3,782	34,823	1,878	27,554	3,840	639,660	2,135	48,628	3,781	389,033	1,657	67,796
1,398	298,360	986	155,236	1,373	19,122	880	46,406	1,436	490,956	1,012	74,908	1,368	242,689	759	44,809
1,983	187,642	287	110,382	378	9,510	374	13,258	407	268,180	300	28,760	444	121,961	246	38,602
1,811	122,005	115	80,790	132	5,981	113	16,877	182	269,574	158	46,518	181	68,026	111	26,366
6	29,111	6	22,952	6	854	6	24,848	6	6,945	6	6,374	6	6,374	6	3,387
21	11,866	1	5,524	21	5,766	21	974	21	133,403	21	8,438	21	144,286	1	1,098
17,169	1,344,766	12,070	652,913	16,905	102,392	5,904	117,382	18,053	2,113,822	6,584	202,645	16,669	1,264,764	6,459	207,431
2,264	31,535	1,717	17,386	1,907	1,410	334	811	2,762	11,961	187	284	1,849	13,754	574	1,769
3,670	67,788	2,317	34,503	2,448	4,881	646	2,364	3,227	46,058	685	2,685	3,406	52,273	715	5,267
2,677	105,118	2,035	57,543	2,578	8,282	551	3,476	2,518	101,178	673	3,431	2,637	92,967	649	13,023
3,876	273,734	2,528	121,072	3,856	14,680	1,323	12,935	4,057	299,644	1,847	18,288	3,918	426,107	1,715	30,168
3,394	365,738	2,191	174,783	3,376	29,980	1,553	20,137	3,482	548,875	1,828	36,772	3,471	332,868	1,483	59,178
1,316	242,313	911	111,253	1,274	17,376	762	42,311	1,336	456,304	910	64,624	1,290	223,444	681	39,957
352	136,927	262	78,274	390	8,361	278	37,608	376	57,608	272	25,286	376	107,071	236	32,371
1,811	42,229	104	56,374	171	5,590	104	14,846	171	256,340	148	42,655	170	63,719	100	21,937
5	21,811	5	15,905	5	433	3	19,978	5	18,270	5	2,238	5	8,706	5	3,360
20	5,567	20	5,764	20	508	20	508	20	128,270	20	6,182	20	144,269	1	1,098
3,019	427,928	1,693	274,178	2,803	14,759	1,303	22,673	3,257	207,121	1,114	41,930	2,944	166,183	1,200	26,426
486	21,184	418	9,370	867	1,644	194	769	1,063	3,745	183	195	900	4,920	183	496
47	33,615	226	10,921	546	1,575	246	1,306	569	6,680	222	468	527	13,134	279	3,050
704	44,686	444	37,944	642	1,902	327	1,306	743	26,518	300	2,204	701	23,045	279	3,050
328	63,906	244	37,944	317	2,987	194	7,117	329	24,233	269	3,873	322	29,588	133	1,215
388	116,045	289	75,236	406	4,845	325	7,117	408	60,795	307	11,856	380	46,165	174	4,118
82	56,047	75	43,946	74	3,994	88	3,994	101	36,052	93	10,284	78	19,245	78	4,952
31	46,015	25	41,128	28	1,159	26	2,781	31	26,572	28	3,274	22	14,890	22	6,231
11	29,776	11	26,446	11	399	9	2,031	11	15,534	10	3,663	11	4,377	11	5,129
1	7,300	1	7,047	1	50	1	255	1	4,869	1	1	1	868	1	27
1	6,594	1	5,594	1	2	1	386	1	5,133	1	2,256	1	17	1	1,098
Other Agriculture, Forestry, and Fisheries															

Source: U.S. Department of the Interior, Bureau of Land Management, based on data from the U.S. Internal Revenue Service, U.S. Business Tax Returns, July 1961-June 1962.

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—										Balance sheet items					
	Business receipts		Cost of goods sold		Depreciation		Accounts payable		Total assets		Notes and accounts receivable		Depreciable assets		Inventory, end-of-year	
	Number (1)	Amount (Thousand dollars) (2)	Number (3)	Amount (Thousand dollars) (4)	Number (5)	Amount (Thousand dollars) (6)	Number (7)	Amount (Thousand dollars) (8)	Number (9)	Amount (Thousand dollars) (10)	Number (11)	Amount (Thousand dollars) (12)	Number (13)	Amount (Thousand dollars) (14)	Number (15)	Amount (Thousand dollars) (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.....	1,912	26,409	1,863	14,528	1,799	1,760	493	1,080	2,214	8,996	611	983	1,661	17,264	206	2,792
\$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	138	3,040
\$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	41	2,509
\$50,000 under \$100,000.....	996	76,597	937	44,330	995	9,316	592	10,936	1,035	70,867	711	10,936	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.....	11	89,116	11	53,637	11	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	83,837	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	89,387	10	4,221
Total.....	4,935	433,956	4,797	264,588	4,809	48,540	2,344	65,009	5,425	720,376	2,718	113,680	4,754	565,151	795	13,233
Crude Petroleum and Natural Gas																
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	255	443
\$10,000 under \$25,000.....	1,095	17,165	1,036	8,037	1,094	2,574	410	1,096	1,173	18,890	410	1,096	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	130	1,262
\$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	94	2,104
\$100,000 under \$250,000.....	441	69,352	441	34,592	460	6,695	350	9,350	500	76,282	408	16,339	460	82,906	82	1,526
\$250,000 under \$500,000.....	236	65,205	235	37,185	235	6,746	165	8,458	236	76,886	189	9,695	235	95,919	182	2,383
\$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	84	15,086	91	13,159	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	41,925	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
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
Other Mining, Including Quarrying																
Under \$10,000.....	357	10,214	357	5,599	430	540	259	547	494	1,760	142	94	410	3,003	74	1,187
\$10,000 under \$25,000.....	177	12,278	177	7,585	235	952	183	1,305	255	3,901	221	1,134	235	6,298	80	2,310
\$25,000 under \$50,000.....	227	17,526	188	10,500	246	952	183	1,305	286	10,705	164	1,747	246	9,823	20	836
\$50,000 under \$100,000.....	234	29,447	234	14,667	234	3,436	225	35,862	254	16,678	164	1,747	234	26,552	2	1,838
\$100,000 under \$250,000.....	224	97,558	224	65,765	221	8,972	344	6,780	225	35,862	259	11,020	221	48,136	2	1,838
\$250,000 under \$500,000.....	103	41,018	103	23,505	103	3,477	65	3,713	103	34,385	71	7,161	156	79,243	2	2,310
\$500,000 under \$1,000,000.....	72	28,825	72	28,825	72	6,154	65	3,713	73	46,665	71	7,161	18	26,983	2	1,838
\$1,000,000 under \$2,500,000.....	20	38,570	20	26,102	20	2,445	20	644	20	27,744	2	396	2	2,312	2	1,838
\$2,500,000 under \$5,000,000.....	2	22,747	2	13,459	2	1,769	2	1,870	2	25,542	2	2,533	2	26,459	2	1,838
\$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
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
CONSTRUCTION																
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	6,926	3,230	17,792	5,033	87,755	3,140	18,987	4,325	58,126	2,502	10,025
\$25,000 under \$50,000.....	3,762	622,738	3,723	485,610	3,212	9,066	2,610	25,436	3,900	140,287	2,962	34,163	3,342	74,507	2,205	20,226
\$50,000 under \$100,000.....	3,060	678,153	3,060	532,345	2,937	15,411	2,699	40,661	2,178	224,900	2,793	58,400	2,899	130,629	1,857	28,206
\$100,000 under \$250,000.....	2,680	1,018,929	2,680	823,871	2,399	21,108	2,227	72,913	2,721	429,864	2,469	115,762	2,411	266,036	1,549	68,408
\$250,000 under \$500,000.....	818	591,244	812	496,280	724	17,168	700	54,472	839	292,667	754	85,692	749	149,438	432	47,984
\$500,000 under \$1,000,000.....	357	534,657	357	419,799	284	17,150	325	44,300	358	245,056	328	62,901	293	92,713	220	59,868
\$1,000,000 under \$2,500,000.....	159	530,147	158	459,693	131	8,594	149	59,724	195	237,429	154	70,772	134	70,313	97	41,352
\$2,500,000 under \$5,000,000.....	32	309,682	30	259,744	25	10,287	30	31,267	32	107,542	30	59,575	27	28,860	19	14,805
\$5,000,000 or more.....	13	149,302	13	121,303	10	2,968	13	39,514	13	110,218	12	26,868	11	27,277	5	2,228

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

U. S. BUSINESS TAX RETURNS, JULY 1961-JUNE 1962

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—										Balance sheet items					
	Business receipts		Cost of goods sold		Depreciation		Accounts payable		Total assets		Notes and accounts receivable		Depreciable assets		Inventory, end-of-year	
	Number (1)	Amount (Thousand dollars) (2)	Number (3)	Amount (Thousand dollars) (4)	Number (5)	Amount (Thousand dollars) (6)	Number (7)	Amount (Thousand dollars) (8)	Number (9)	Amount (Thousand dollars) (10)	Number (11)	Amount (Thousand dollars) (12)	Number (13)	Amount (Thousand dollars) (14)	Number (15)	Amount (Thousand dollars) (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	11,434	221	246
\$10,000 under \$25,000.....	576	36,934	576	27,646	556	742	356	466	576	9,580	371	845	576	11,333	480	1,243
\$25,000 under \$50,000.....	607	61,622	587	60,198	603	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	3,603	700	5,586	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	20,797	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	15,442	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	15,442	111	52,642	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	16,308	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	34,706	427	427	339	1,182	427	6,813	339	1,363	427	5,766	352	566
\$25,000 under \$50,000.....	511	62,941	511	45,736	498	660	423	3,657	511	17,713	505	6,130	433	8,791	431	3,074
\$50,000 under \$100,000.....	417	103,911	417	79,874	388	793	363	6,805	417	29,138	387	8,483	372	10,883	402	7,769
\$100,000 under \$250,000.....	542	284,020	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	15,525	165	16,833
\$500,000 under \$1,000,000.....	21	138,386	21	109,674	20	312	21	9,341	21	29,428	20	16,170	21	7,940	21	19,111
\$1,000,000 under \$2,500,000.....	21	16,781	21	13,980	20	312	21	9,341	21	29,428	20	16,170	21	7,940	21	19,111
\$2,500,000 under \$5,000,000.....	2	10,841	2	8,879	2	29	2	1,800	2	7,826	2	4,456	2	3,555	2	4,439
\$5,000,000 or more.....	1	-	1	-	1	-	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	12,032	449	1,718	733	14,684	352	975
\$25,000 under \$50,000.....	420	40,416	420	26,176	401	1,469	294	2,037	420	23,162	308	2,409	342	12,231	293	2,977
\$50,000 under \$100,000.....	392	65,832	392	46,083	391	2,639	297	2,432	393	27,354	323	3,506	381	21,581	334	5,363
\$100,000 under \$250,000.....	267	101,993	267	78,862	266	3,849	213	4,624	267	40,343	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	19,324
\$500,000 under \$1,000,000.....	77	85,599	77	71,930	73	2,336	71	4,670	77	50,750	77	8,823	77	31,490	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	37	25,538	33	11,034
\$2,500,000 under \$5,000,000.....	21	6,580	21	6,447	21	96	21	657	21	62,344	21	4,517	21	2,517	1	543
\$5,000,000 or more.....	4	22,637	4	17,993	4	1,313	4	1,449	4	35,169	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	39,502	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	466
\$10,000 under \$25,000.....	940	52,082	940	28,185	862	1,438	686	2,388	940	15,313	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	626	1,612
\$50,000 under \$100,000.....	362	67,847	362	39,025	337	1,951	296	2,464	362	27,225	356	8,779	332	21,838	285	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	12,388	43	2,126
\$500,000 under \$1,000,000.....	14	27,643	14	18,842	13	322	14	1,973	14	10,364	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					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)	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)	Number	Amount (Thousand dollars)						
MANUFACTURING—Continued.																																								
Machinery, Except Electrical and Transportation Equipment																																								
Under \$1,000	1	421,763	3,136	282,233	3,032	12,549	2,301	27,923	3,176	216,919	2,461	49,897	3,086	163,900	2,091	35,128	2,091	163,900	3,176	216,919	2,461	49,897	3,086	163,900	2,091	35,128	2,091	163,900	3,176	216,919	2,461	49,897	3,086	163,900	2,091	35,128	2,091	163,900		
\$1,000 under \$2,000	604	8,923	664	3,466	606	353	332	204	704	3,422	371	461	645	4,345	273	297	273	4,345	704	3,422	371	461	645	4,345	273	297	273	4,345	704	3,422	371	461	645	4,345	273	297	273	4,345		
\$2,000 under \$5,000	803	32,118	803	17,270	783	1,098	647	1,816	803	13,167	588	2,116	783	14,177	471	1,279	471	14,177	803	13,167	588	2,116	783	14,177	471	1,279	471	14,177	803	13,167	588	2,116	783	14,177	471	1,279	471	14,177		
\$5,000 under \$10,000	62	46,733	62	26,732	62	1,629	396	3,027	62	23,526	514	6,643	62	24,054	494	3,653	494	24,054	62	23,526	514	6,643	62	24,054	494	3,653	494	24,054	62	23,526	514	6,643	62	24,054	494	3,653	494	24,054		
\$10,000 under \$25,000	46	70,828	46	48,364	46	2,555	413	4,049	46	31,903	418	8,026	46	31,296	345	3,338	345	31,296	46	31,903	418	8,026	46	31,296	345	3,338	345	31,296	46	31,903	418	8,026	46	31,296	345	3,338	345	31,296		
\$25,000 under \$50,000	409	118,455	409	81,336	404	3,110	348	6,678	409	63,979	400	12,211	405	46,196	358	11,128	358	46,196	409	63,979	400	12,211	405	46,196	358	11,128	358	46,196	409	63,979	400	12,211	405	46,196	358	11,128	358	46,196		
\$50,000 under \$100,000	125	73,441	125	51,829	124	1,983	123	6,396	125	43,951	124	11,914	118	25,526	106	6,557	106	25,526	125	43,951	124	11,914	118	25,526	106	6,557	106	25,526	125	43,951	124	11,914	118	25,526	106	6,557	106	25,526		
\$100,000 under \$250,000	41	55,689	41	41,101	41	1,197	38	4,477	41	28,021	41	8,379	41	13,610	39	6,597	39	13,610	41	28,021	41	8,379	41	13,610	39	6,597	39	13,610	41	28,021	41	8,379	41	13,610	39	6,597	39	13,610		
\$250,000 under \$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	5	4,696	5	6,950	5	2,153	5	4,696	5	1,779	5	4,696	5	2,153	5	4,696	5	1,779	5	4,696	5	1,779		
\$500,000 under \$1,000,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
\$1,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
Total	9,707	1,994,694	9,666	1,420,265	8,731	37,954	7,124	162,596	9,870	877,793	8,007	244,425	8,845	4,780,918	8,269	214,066	8,269	4,780,918	9,870	877,793	8,007	244,425	8,845	4,780,918	8,269	214,066	8,269	4,780,918	9,870	877,793	8,007	244,425	8,845	4,780,918	8,269	214,066	8,269	4,780,918		
Other Manufacturing Industries																																								
Under \$1,000	2,697	42,084	2,677	23,926	1,995	1,031	1,174	2,958	2,739	11,095	1,565	2,438	2,015	8,216	1,840	2,021	1,840	8,216	2,739	11,095	1,565	2,438	2,015	8,216	1,840	2,021	1,840	8,216	2,739	11,095	1,565	2,438	2,015	8,216	1,840	2,021	1,840	8,216		
\$1,000 under \$2,000	1,894	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	1,597	19,836	1,895	30,612	1,475	6,830	1,751	19,836	1,597	5,183	1,597	19,836	1,894	92,717	1,834	54,320	1,731	2,071	1,517	5,195	1,895	30,612		
\$2,000 under \$5,000	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	39,298	1,289	10,918	1,289	39,298	1,485	53,682	1,366	15,403	1,404	39,298	1,289	10,918	1,289	39,298	1,464	138,915	1,464	87,654	1,365	3,115	1,161	9,444	1,485	53,682		
\$5,000 under \$10,000	1,569	266,717	1,569	186,729	1,562	5,244	1,291	18,791	1,627	117,847	1,503	32,985	1,580	61,596	1,491	25,859	1,491	61,596	1,627	117,847	1,503	32,985	1,580	61,596	1,491	25,859	1,491	61,596	1,569	266,717	1,569	186,729	1,562	5,244	1,291	18,791	1,627	117,847		
\$10,000 under \$25,000	1,366	495,118	1,366	349,993	1,335	10,594	1,241	34,343	1,366	208,598	1,345	57,037	1,343	123,598	1,310	44,459	1,310	123,598	1,366	208,598	1,345	57,037	1,343	123,598	1,310	44,459	1,310	44,459	1,366	495,118	1,366	349,993	1,335	10,594	1,241	34,343	1,366	208,598		
\$25,000 under \$50,000	486	360,470	486	262,830	477	6,684	473	30,242	487	165,533	483	47,975	485	84,540	474	38,459	474	84,540	487	165,533	483	47,975	483	47,975	485	84,540	474	38,459	474	38,459	486	360,470	486	262,830	477	6,684	473	30,242		
\$50,000 under \$100,000	198	303,260	197	221,994	194	4,513	197	28,093	198	137,679	197	42,095	194	57,034	195	36,812	195	57,034	198	137,679	197	42,095	197	42,095	194	57,034	195	36,812	195	36,812	198	303,260	197	221,994	194	4,513	197	28,093		
\$100,000 under \$250,000	62	206,305	62	160,056	61	3,281	59	17,662	62	96,344	62	29,268	62	40,903	62	27,015	62	40,903	62	206,305	62	29,268	62	29,268	62	40,903	62	27,015	62	206,305	62	160,056	61	3,281	59	17,662	62	96,344		
\$250,000 under \$500,000	8	53,831	8	42,013	8	957	8	6,996	8	29,268	8	7,067	8	13,732	8	9,740	8	13,732	8	53,831	8	7,067	8	7,067	8	13,732	8	9,740	8	42,013	8	53,831	8	957	8	6,996	8	29,268		
\$500,000 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	3	3,056	3	35,239	3	4,632	3	4,632	3	13,633	3	13,633	3	30,730	3	35,239	3	444	3	8,872	3	27,165		
Total	7,297	789,065	7,022	468,840	6,892	45,966	3,657	45,885	7,438	401,825	3,745	61,318	6,780	4,384,918	1,054	10,392	1,054	4,384,918	7,438	401,825	3,745	61,318	6,780	4,384,918	1,054	10,392	1,054	10,392	7,297	789,065	7,022	468,840	6,892	45,966	3,657	45,885	7,438	401,825		
TRANSPORTATION, COMMUNICATION, AND SANITARY SERVICES																																								
Under \$1,000	2,268	57,402	2,132	28,416	1,931	2,781	651	762	2,308	10,852	763	1,287	1,852	17,534	1,852	17,534	1,852	17,534	2,308	10,852	763	1,287	1,852	17,534	1,852	17,534	2,268	57,402	2,132	28,416	1,931	2,781	651	762	2,308	10,852				
\$1,000 under \$2,000	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	268	42,295	1,868	30,317	839	2,692	1,809	42,295	268	675	268	42,295	1,849	93,939	1,770	56,416	1,804	4,937	935	3,015	1,868	30,317		
\$2,000 under \$5,000	1,173	97,937	1,173	51,392	1,173	7,789	550	4,644	1,174	40,515	596	4,710	1,089	54,471	208	420	208	54,471	1,174	40,515	596	4,710	1,089	54,471	208	420	208	42,295	1,173	97,937	1,173	51,392	1,173	7,789	550	4,644	1,174	40,515		
\$5,000 under \$10,000	1,100	152,254	1,061	87,846	1,116	8,248	798	9,083	1,159	80,031	708	10,973	1,134	83,776	190	1,846	190	83,776	1,159	80,031	708	10,973	1,134	83,776	190	1,846	190	152,254	1,100	152,254	1,061	87,846	1,116	8,248	798	9,083	1,159	80,031		
\$10,000 under \$25,000	651	169,972	632	97,618	664	11,337	507	9,548	673	104,931	504	13,541	644	115,309	187	2,412	187	115,309	673	104,931	504	13,541	644	115,309	187	2,412	187	169,972	651											

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					Balance sheet items					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)					
TRANSPORTATION, COMMUNICATION, AND SANITARY SERVICES—Continued	2,763	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	1,004	299	1,400	4,393	353	693	810	7,904	(1)	(1)		
		\$10,000 under \$25,000	808	41,508	768	27,008	1,780	471	1,648	13,919	326	1,647	807	17,851	160	523		
		\$25,000 under \$50,000	345	28,483	345	16,806	1,759	346	2,122	12,000	150	1,030	300	11,643	(1)	(1)		
		\$50,000 under \$100,000	424	51,221	385	27,287	2,910	323	1,939	463	3,344	345	4,029	440	32,215	126	990	
		\$100,000 under \$250,000	224	50,700	224	27,159	3,768	135	2,743	226	38,329	161	6,224	199	38,280	62	862	
		\$250,000 under \$500,000	42	36,230	42	36,230	1,546	66	4,232	75	33,975	76	8,627	78	39,938	18	2,182	
		\$500,000 under \$1,000,000	33	4,417	33	4,417	496	2	2,521	2	5,980	2	821	2	4,637	2	108	
		\$1,000,000 under \$2,500,000	6	913	6	913	257	1	2,087	1	5,821	1	164	1	115	-	-	
		\$2,500,000 or more	1	-	1	-	4	-	-	-	-	-	-	-	-	-	-	
Total	132,180	26,484,011	127,909	30,374,710	263,798	96,983	1,427,869	85,980	1,985,281	120,596	3,198,079	117,356	2,893,087	44,674	160,682			
WHOLESALE AND RETAIL TRADE	24,969	1,226,431	29,435	892,636	24,239	12,074	15,607	27,870	31,968	156,138	12,918	19,768	24,853	117,174	23,441	44,674		
		Under \$10,000	29,044	2,182,536	28,114	1,526,036	26,359	26,694	20,227	76,729	29,160	61,640	26,307	277,746	25,869	160,682		
		\$10,000 under \$25,000	27,151	3,798,930	26,672	2,438,578	25,729	39,908	22,418	163,828	27,210	979,084	15,838	458,433	25,566	359,795		
		\$25,000 under \$50,000	22,836	4,815,049	22,390	3,580,304	21,998	18,985	225,959	2,627,993	18,200	291,136	22,214	706,076	21,781	571,136		
		\$50,000 under \$100,000	16,191	6,772,120	15,956	5,280,650	15,765	67,189	385,030	2,467,116	14,763	580,395	15,829	888,401	15,457	846,234		
		\$100,000 under \$250,000	3,913	3,887,507	3,789	3,161,667	3,636	31,995	236,652	1,332,104	3,915	404,572	3,803	389,975	3,732	420,250		
		\$250,000 under \$500,000	1,184	2,215,503	1,157	1,832,833	1,162	16,217	146,806	778,351	1,144	256,091	1,161	214,310	1,133	236,180		
		\$500,000 under \$1,000,000	38	340,406	35	302,065	338	37	19,505	491,789	37	127,225	342	92,890	328	150,789		
		\$1,000,000 under \$2,500,000	13	394,932	13	319,484	2,601	13	28,554	111,254	13	22,134	12	29,762	11	53,544		
		\$2,500,000 or more	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total	24,969	10,363,246	21,837	8,578,419	70,075	18,198	595,725	25,170	2,676,743	19,687	829,889	20,984	743,439	18,516	823,306			
Wholesale Trade	5,847	262,443	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		
		Under \$10,000	4,095	400,977	3,442	284,490	3,293	70,149	11,755	70,149	2,985	16,538	3,399	28,801	2,783	16,824		
		\$10,000 under \$25,000	4,283	776,670	3,650	604,536	6,139	3,250	16,739	4,031	16,739	3,524	41,348	3,657	54,151	3,760	38,551	
		\$25,000 under \$50,000	4,338	1,334,042	3,985	1,051,860	3,879	11,749	55,227	4,284	312,756	3,887	88,030	3,985	124,158	3,703	79,383	
		\$50,000 under \$100,000	4,338	2,636,782	4,187	2,179,135	4,139	19,677	143,768	4,357	693,953	4,173	215,987	4,157	220,914	3,846	197,856	
		\$100,000 under \$250,000	1,530	2,142,360	1,467	1,839,685	1,414	12,389	123,683	529,088	1,530	929,088	1,477	177,059	1,433	131,893	1,428	167,639
		\$250,000 under \$500,000	588	1,361,875	583	1,176,777	765	565	94,247	392,392	580	134,120	569	92,825	551	125,872	551	104,971
		\$500,000 under \$1,000,000	217	935,442	211	810,668	202	3,568	87,384	217	310,635	208	97,696	205	40,235	192	39,523	
		\$1,000,000 under \$2,500,000	30	276,407	27	249,597	30	16,190	100,800	30	100,800	30	35,607	29	16,351	30	39,523	
		\$2,500,000 or more	11	237,548	11	216,224	1,423	11	23,683	93,683	11	18,754	10	19,551	9	48,303		
Total	3,972	2,609,804	3,695	2,240,471	15,076	2,976	94,220	421,179	3,992	1,411,573	3,183	155,590	3,587	155,590	2,968	99,740		
Groceries and related products	778	63,788	611	50,170	534	409	379	756	798	3,811	374	757	485	4,002	315	301		
		Under \$10,000	728	110,641	678	91,061	982	505	2,623	728	13,065	551	494	676	7,370	494	2,478	
		\$10,000 under \$25,000	716	227,987	699	180,087	699	542	5,822	26,697	716	8,815	696	11,569	571	3,772		
		\$25,000 under \$50,000	670	260,164	651	239,513	2,464	564	8,623	48,053	670	15,050	664	25,761	612	7,879		
		\$50,000 under \$100,000	691	626,456	686	536,881	5,549	617	21,643	103,950	691	34,893	683	37,489	603	25,287		
		\$100,000 under \$250,000	241	588,644	236	495,796	2,500	225	19,670	83,885	241	83,885	239	30,564	222	23,241		
		\$250,000 under \$500,000	111	299,388	111	237,702	2,263	107	18,997	76,542	111	49,306	109	24,760	103	19,680		
		\$500,000 under \$1,000,000	33	238,822	31	15,968	583	4	4,140	14,267	33	16,704	32	10,120	33	14,937		
		\$1,000,000 under \$2,500,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
		\$2,500,000 or more	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total	3,972	2,609,804	3,695	2,240,471	15,076	2,976	94,220	421,179	3,992	1,411,573	3,183	155,590	3,587	155,590	2,968	99,740		

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	Balance sheet items											Invest. in real-estate				
	Business receipts		Cost of goods sold		Depreciation		Accounts payable		Total assets		Notes and accounts receivable		Depreciable assets			
	Number	Amount (Thousands dollars)	Number	Amount (Thousands dollars)	Number	Amount (Thousands dollars)	Number	Amount (Thousands dollars)	Number	Amount (Thousands dollars)	Number		Amount (Thousands dollars)	Number	Amount (Thousands dollars)	
Under \$10,000	111	(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	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 \$1,000	5,069	198,355	3,633	115,277	2,461	1,737	2,202	4,431	5,188	32,272	2,438	3,993	3,058	10,568	2,299	1,183
\$1,000 under \$2,000	3,267	286,012	2,773	193,429	2,615	2,978	2,239	9,102	3,406	37,064	2,434	13,134	2,723	20,431	2,589	1,289
\$2,000 under \$5,000	3,314	548,683	2,980	411,449	2,936	4,754	2,708	29,775	3,315	120,897	2,846	32,533	3,061	53,582	2,783	1,793
\$5,000 under \$10,000	3,613	973,878	3,327	752,347	3,228	9,285	2,921	46,606	3,634	264,703	3,274	72,860	3,421	98,397	3,091	2,004
\$10,000 under \$25,000	3,647	2,010,326	3,517	1,442,254	3,453	16,128	3,272	122,119	3,666	587,897	3,491	181,092	3,474	183,425	3,243	172,569
\$25,000 under \$50,000	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	164,864	1,196	164,398
\$50,000 under \$100,000	477	462,487	472	423,484	464	5,442	458	76,150	479	315,843	471	139,134	466	66,701	447	176,192
\$100,000 under \$250,000	184	696,620	178	602,966	171	2,617	173	74,574	184	261,162	175	80,992	173	30,113	159	99,944
\$250,000 under \$500,000	26	255,817	24	233,629	26	786	25	12,030	26	86,538	26	29,189	25	10,445	26	37,383
\$500,000 or more	11	237,548	11	216,224	10	1,423	11	22,685	11	93,685	11	18,794	10	14,591	9	48,333
Total	103,483	15,246,303	102,423	11,137,863	95,332	183,130	75,903	768,667	104,012	5,531,442	63,406	1,051,590	96,142	2,329,120	95,468	1,465,245
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	38,060
\$10,000 under \$25,000	24,416	1,745,783	24,159	1,217,705	22,553	22,369	17,102	63,430	24,493	408,161	12,422	43,575	22,634	245,961	22,650	140,667
\$25,000 under \$50,000	22,347	2,512,399	22,248	1,771,035	22,853	18,561	18,561	122,574	22,405	803,834	14,823	102,616	21,407	394,776	21,473	205,590
\$50,000 under \$100,000	17,813	3,319,520	17,665	2,409,222	17,404	14,797	14,797	195,374	17,814	1,260,398	13,605	189,628	17,495	599,961	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	1,211,520	2,181	17,692	2,032	96,227	2,211	742,987	2,136	203,079	2,197	240,732	2,135	236,321
\$500,000 under \$1,000,000	528	770,564	526	592,185	523	7,541	509	46,199	528	344,169	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	43,543	102	44,177	101	38,244
\$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	4,766
\$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
Total	12,206	2,956,486	12,167	2,422,642	11,610	28,307	8,522	78,994	12,265	528,326	6,797	46,149	11,773	343,093	11,390	146,031
Under \$10,000	2,842	173,993	2,873	138,629	2,397	1,276	1,434	2,445	2,981	16,730	1,154	1,420	2,690	13,850	2,343	5,277
\$10,000 under \$25,000	3,825	4,210	3,825	349,388	3,737	7,097	2,480	8,673	3,844	62,738	1,809	4,506	3,683	46,019	1,764	19,279
\$25,000 under \$50,000	2,861	387,190	2,861	482,058	2,816	5,435	2,287	11,366	2,861	101,276	1,781	9,837	2,787	67,162	2,812	33,095
\$50,000 under \$100,000	1,624	619,020	1,624	506,826	1,610	5,889	1,377	15,828	1,624	113,462	1,155	8,961	1,603	74,175	1,984	32,225
\$100,000 under \$250,000	833	619,020	833	500,480	830	5,931	775	17,184	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	38,346	154	4,918	171	33,873	171	13,296
\$500,000 under \$1,000,000	37	122,943	37	100,419	37	1,329	143	(1)	37	34,169	(1)	(1)	37	(1)	37	(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	6,950	8	1,777
\$2,500,000 under \$5,000,000	1	14,473	1	11,696	1	56	1	633	1	3,850	1	1,888	1	1,188	1	454
\$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
Total	5,472	802,907	5,407	566,835	4,935	12,470	3,953	51,041	5,591	354,234	2,928	57,049	4,976	139,844	4,352	153,269
Under \$10,000	1,155	26,011	1,116	16,936	880	374	411	404	1,194	4,810	295	410	841	2,567	802	1,779
\$10,000 under \$25,000	895	31,628	876	21,628	793	4,189	793	4,189	895	15,319	357	778	6,877	812	8,072	1,833
\$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	2,371	33,971	1,638	33,019
\$50,000 under \$100,000	567	189,790	562	133,194	536	2,785	499	9,523	586	67,632	645	7,031	954	21,175	909	32,425
\$100,000 under \$250,000	167	110,612	165	77,968	167	1,281	160	6,562	167	55,771	160	13,326	167	17,778	165	22,112
\$250,000 under \$500,000	53	78,177	52	54,167	53	536	50	5,367	53	35,532	53	8,468	53	11,064	52	13,183
\$500,000 under \$1,000,000	17	53,820	17	41,800	16	921	17	5,162	17	23,815	17	5,920	17	10,006	17	7,464
\$1,000,000 under \$2,500,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$2,500,000 or more	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Footnote text: 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

Partnerships with and without net profit reporting —	Balance sheet items										Inventory, end-of-year						
	Business receipts		Cost of goods sold		Depreciation		Accounts payable		Total assets			Notes and accounts receivable		Depreciable assets			
	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)		
Retail Trade—Continued Eating and drinking places	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	
	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	
	5,955	220,804	5,916	111,619	5,442	3,870	2,432	3,694	5,975	28,817	567	487	5,305	46,074	4,544	3,710	
	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	
	3,037	262,008	2,998	124,601	3,014	8,476	2,052	7,834	3,037	104,226	724	3,372	3,014	103,463	2,649	6,480	
	1,811	271,595	1,786	129,173	1,789	1,871	1,385	10,791	1,811	127,440	904	5,067	1,809	117,112	1,677	10,408	
	753	200,072	733	89,273	742	7,611	616	10,415	754	105,355	311	4,437	747	105,968	747	5,314	
	102	62,347	102	25,191	100	2,633	92	3,344	102	39,695	84	3,162	101	33,906	81	2,123	
	3	3,712	3	1,634	3	296	3	267	3	3,694	3	125	3	3,382	3	185	
Building materials	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	
	396	8,306	396	5,521	234	65	201	314	396	2,001	201	396	234	611	318	942	
	338	18,423	338	12,923	299	1,526	259	5,917	338	1,492	259	1,492	299	1,920	319	2,663	
	646	54,032	646	38,076	587	696	490	3,119	646	23,242	607	5,875	627	7,859	603	8,329	
	900	141,394	900	105,181	870	1,769	820	10,137	900	67,756	861	21,558	899	20,122	894	28,961	
	880	251,566	880	185,931	875	3,040	808	17,443	880	136,172	865	41,928	870	39,159	880	48,993	
	315	149,200	315	111,868	314	2,176	274	12,596	315	107,342	314	39,979	315	28,409	297	25,217	
	69	56,967	69	42,622	69	697	67	3,896	69	45,407	68	15,498	69	11,845	69	13,109	
	14	25,589	14	18,613	14	339	14	2,197	14	18,265	14	4,126	14	7,304	14	5,302	
Hardware and farm equipment	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	
	293	5,910	293	4,013	(1)	(1)	(1)	(1)	293	1,728	(1)	(1)	195	332	273	1,042	
	841	35,105	841	25,768	665	385	625	2,256	841	14,522	587	1,799	723	4,433	782	9,059	
	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	14,117	1,325	26,294	
	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	
	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	
	216	117,098	216	92,387	209	1,055	203	10,974	216	71,721	216	17,353	215	14,753	214	35,099	
	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
	2	9,569	2	7,024	2	138	2	541	2	8,156	2	2,531	2	2,280	2	3,137	
Drug and proprietary stores	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	
	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	
	763	57,976	763	38,794	666	572	704	2,638	783	14,819	337	1,214	724	7,206	734	8,675	
	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	
	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	
	1,389	134,542	1,389	88,995	1,383	1,668	353	8,309	1,389	56,058	334	8,080	389	21,025	365	21,507	
	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
	1	961	1	588	1	11	1	27	1	545	1	46	1	266	1	251	
	1	12,086	1	9,041	1	65	1	634	1	2,786	1	—	1	425	1	1,798	

Footnote text: 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					Balance sheet items					Inventory, end-of-year					
	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)						
SERVICES -- Continued Lodging Services	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
	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.....	14,574	558	645	1,357	886	1,357	312	653	781	3,278	(1)	(1)	645	5,822	1,196
	\$10,000 under \$25,000.....	28,318	6,291	323	4,489	860	2,095	313	869	986	17,057	220	428	957	21,528	1,374
	\$25,000 under \$50,000.....	879	19,182	283	8,974	860	10,953	313	869	986	17,057	220	428	957	21,528	1,374
	\$50,000 under \$100,000.....	1,415	49,044	428	10,452	1,471	17,093	787	5,569	1,474	236,054	526	1,008	1,426	117,471	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	1,008	1,426	117,471	1,932
	\$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	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
	\$1,000,000 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
\$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	
\$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	
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
Personal Services	6,445	111,154	3,250	21,306	5,696	5,194	2,002	2,392	6,183	26,540	989	940	5,811	42,237	1,848	1,136
	Under \$10,000.....	120,085	3,469	2,077	1,104	3,410	1,085	1,676	3,472	3,472	1,676	3,472	1,676	3,472	1,676	3,472
	\$10,000 under \$25,000.....	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
	\$25,000 under \$50,000.....	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
	\$50,000 under \$100,000.....	960	173,050	756	50,594	959	11,430	775	13,445	960	138,287	864	24,508	959	131,418	753
	\$100,000 under \$250,000.....	124	48,399	114	18,070	124	2,561	98	2,848	124	39,176	123	5,679	124	28,343	109
	\$250,000 under \$500,000.....	16	16,721	16	7,611	16	1,433	11	1,433	16	10,316	15	1,557	16	10,316	15
	\$500,000 under \$1,000,000.....	3	12,817	3	2,700	6	1,116	6	857	6	7,589	6	1,628	6	5,763	1
	\$1,000,000 under \$2,500,000.....	1	1,810	1	444	1	65	1	323	1	2,509	1	324	1	1,069	1
	\$2,500,000 or more.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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
Laundries, laundry services, and cleaning and dyeing plants	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
	Under \$10,000.....	2,120	64,253	1,104	16,615	2,081	6,653	982	2,306	2,121	34,129	547	1,540	2,042	610	615
	\$10,000 under \$25,000.....	1,414	77,553	686	17,017	1,434	6,330	779	3,473	1,434	50,452	486	2,021	1,434	64,241	418
	\$25,000 under \$50,000.....	471	55,888	260	18,435	471	4,204	298	2,342	471	22,334	334	2,753	471	38,821	210
	\$50,000 under \$100,000.....	423	92,327	308	27,671	422	6,144	294	4,175	423	60,660	368	12,028	422	65,641	275
	\$100,000 under \$250,000.....	50	28,012	(1)	(1)	50	1,174	30	1,812	50	15,897	49	2,416	50	12,261	37
	\$250,000 under \$500,000.....	7	10,940	7	5,060	7	453	7	1,210	7	5,043	7	1,031	7	4,666	7
	\$500,000 under \$1,000,000.....	4	10,785	1	1,432	4	1,017	4	455	4	5,119	4	892	4	4,853	2
	\$1,000,000 under \$2,500,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	\$2,500,000 or more.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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
Beauty and barber shops, including schools	3,035	52,034	1,569	7,711	2,722	1,465	783	433	3,084	11,513	221	129	2,878	13,862	1,042	383
	Under \$10,000.....	695	25,012	474	5,640	655	898	283	902	9,373	(1)	(1)	655	9,451	293	209
	\$10,000 under \$25,000.....	165	14,281	155	2,913	165	466	(1)	(1)	8,423	1	17	165	8,360	116	42
	\$25,000 under \$50,000.....	1	1,274	-	-	1	30	-	1	254	1	78	1	260	-	-
	\$50,000 under \$100,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	\$100,000 under \$250,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	\$250,000 under \$500,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	\$500,000 under \$1,000,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	\$1,000,000 under \$2,500,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	\$2,500,000 or more.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

For title 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					Balance sheet items					Inventory, end of year						
	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Cost of goods sold	Depreciation	Accounts payable	Total assets	Notes and accounts receivable	Depreciable assets							
				Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)		
GENERAL—Continued	Personal services—Continued																
	Other personal services	3,681	258,686	4,826	14,838	2,215	18,909	3,702	199,341	2,221	30,132	3,622	170,361	2,457	15,542		
	Year \$11,000 or more \$1,000 or more \$500 or more \$250 or more \$100 or more \$50 or more \$25 or more \$10 or more \$5 or more \$1 or more	1,106 694 583 698 516 73 19,113 5,781 2,032 1,810	18,341 3,620 36,802 65,999 77,988 5,907 1,268 444	675 499 483 659 427 71 2 2 1	739 1,687 1,917 3,521 5,167 1,357 986 99 65	1,008 674 563 718 515 73 4 1 1	3,689 9,084 10,949 24,824 22,746 (1) (1) (1) (1)	3,563	14,838	3,563	1,106	289	1,066	3,622	1,588	5,383	15,542
	Business services	10,229	661,729	3,961	41,656	4,929	43,506	10,614	453,980	5,258	99,188	8,424	308,696	2,593	19,413		
	Year \$1,000 or more \$500 or more \$250 or more \$100 or more \$50 or more \$25 or more \$10 or more \$5 or more \$1 or more	5,437 1,769 1,213 870 646	107,364 101,945 84,279 121,895 115,851	1,951 25,641 522 448 228	2,312 3,415 1,393 7,135 8,384	1,864 984 713 632 470	3,229 1,789 29,337 14,122 13,749	5,691	17,774	1,786	2,402	4,075	16,492	1,027	1,608	2,593	
	Automotive services	219	59,204	49	5,062	134	8,206	219	66,647	199	22,879	160	41,085	42	3,121		
	Year \$1,000 or more \$500 or more \$250 or more \$100 or more \$50 or more \$25 or more \$10 or more \$5 or more \$1 or more	76 3	71,181 4,106	(1) (1)	3,637 1,905 4,541	(1) 3 1	87,483 2,510 31,672	93	87,483	91	21,090	52	26,407	10	2,386		
	Automotive services—Continued	6,786	364,403	5,830	25,944	4,140	21,719	6,828	238,347	4,393	36,768	6,194	176,863	4,370	21,342		
	Year \$1,000 or more \$500 or more \$250 or more \$100 or more \$50 or more \$25 or more \$10 or more \$5 or more \$1 or more	3,014 2,072 930 446 271	66,354 101,363 66,640 55,552 47,229	2,551 1,857 811 364 200	1,067 2,220 1,579 2,362 1,392	1,471 2,112 694 427 233	1,760 3,783 3,684 2,655 3,094	3,019	12,379	1,432	2,133	2,550	9,839	1,588	1,811	4,370	
	Business services	53	13,763	26	3,186	68	6,125	56	16,987	56	1,532	55	36,770	35	886		
Year \$1,000 or more \$500 or more \$250 or more \$100 or more \$50 or more \$25 or more \$10 or more \$5 or more \$1 or more	13 7	8,639 3,251	6 1	2,873 1,925	13 7	2,309 307	13	32,722	53	1,368	55	36,770	8	886			
Business services—Continued	1,814	29,248	632	9,933	517	6,547	1,996	6,828	311	273	1,408	9,839	246	250			
Year \$1,000 or more \$500 or more \$250 or more \$100 or more \$50 or more \$25 or more \$10 or more \$5 or more \$1 or more	936 644 613 622	45,378 50,276 53,421 98,105	423 368 416	2,937 4,471 7,482	670 597 556	3,978 2,644 2,126	1,996	17,962	366	1,004	1,408	9,839	246	250			
Business services	84	98,167	68	6,157	76	4,202	84	65,565	74	3,287	75	53,553	54	2,012			
Year \$1,000 or more \$500 or more \$250 or more \$100 or more \$50 or more \$25 or more \$10 or more \$5 or more \$1 or more	31 2	43,300 5,850	(1) (1)	(1) (1)	(1) (1)	(1) (1)	31	59,778	16	1,082	16	23,260	16	12,368			

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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 —										Balance sheet items																													
	Business receipts					Cost of goods sold					Depreciation					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)	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)								
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	8,912	1,600	4,914	666	2,644	1,648	58,024	636	7,534	1,600	55,660	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	41,504	7	4,570	42	4,966	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	1	1,377	10	13,370	10	4,048	8	6,975	5	97																								
\$2,500,000 under \$5,000,000.....	1	14,435	-	-	-	462	1	1,560	1	2,907	-	-	-	-	-	-																								
\$5,000,000 or more.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-																								
Offices of physicians, surgeons, and oculists																																								
Total.....	6,672	775,386	464	5,344	5,987	10,266	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	812	1,531	2,945	14,752	411	847	2,382	16,533	119	266																								
\$10,000 under \$25,000.....	1,963	236,243	262	2,946	1,854	1,863	1,531	1,666	1,963	33,719	477	2,335	1,809	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	119	266																								
\$50,000 under \$100,000.....	622	95,101	(1)	(1)	595	2,303	280	1,306	622	41,407	262	8,215	595	32,717	78	176																								
\$100,000 under \$250,000.....	130	29,602	(1)	(1)	(1)	(1)	72	1,295	131	15,747	131	10,977	135	10,443	78	176																								
\$250,000 under \$500,000.....	56	14,109	-	-	31	229	2	33	56	24,771	23	7,862	23	916	-	-																								
\$500,000 under \$1,000,000.....	1	4,546	-	-	23	48	2	830	1	2,025	1	482	1	-	-	-																								
\$1,000,000 under \$2,500,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-																								
\$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	46,286	4,295	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	1,524	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	1,524	26,650	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	27,859	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	(1)	(1)	348	2,961	167	2,116	366	53,617	193	6,950	349	49,227	(1)	(1)																								
\$250,000 under \$500,000.....	84	42,913	38	7,147	75	993	67	1,324	85	30,460	80	7,501	74	20,948	35	308																								
\$500,000 under \$1,000,000.....	23	38,707	7	4,970	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	1,547	9	11,345	9	3,566	8	6,975	5	97																								
\$2,500,000 under \$5,000,000.....	1	14,435	-	-	-	-	1	1,560	1	2,907	1	2,018	1	-	-	-																								
\$5,000,000 or more.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-																								
Legal Services																																								
Total.....	10,809	1,395,398	462	12,232	9,260	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	149	337																								
\$10,000 under \$25,000.....	2,866	326,397	153	3,269	2,610	3,958	1,089	3,958	2,866	46,337	1,468	5,993	2,527	26,650	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	854	8,005	1,292	24,087	149	337																								
\$50,000 under \$100,000.....	862	207,889	44	1,202	831	2,747	400	5,180	862	58,451	907	7,371	1,292	24,087	149	337																								
\$100,000 under \$250,000.....	589	220,956	5	1,262	573	2,819	329	8,457	589	86,251	474	20,772	575	26,457	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	44	335																								
\$500,000 under \$1,000,000.....	60	88,810	1	328	59	824	34	1,449	60	39,280	53	12,409	53	6,225	-	-																								
\$1,000,000 under \$2,500,000.....	22	69,059	-	-	22	790	13	1,322	22	30,285	19	10,076	22	7,112	-	-																								
\$2,500,000 under \$5,000,000.....	2	11,878	-	-	2	140																																		

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

Business receipts	Balance sheet items										Inventory, end of year				
	Business receipts		Cost of goods sold		Depreciation		Accounts payable		Total assets			Notes and accounts receivable		Depreciable assets	
	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)
Partnerships with and without net profit reporting—															
Engineering and Architectural Services—Continued															
4,764	650,533	680	121,906	3,224	6,676	1,324	18,508	4,152	158,615	1,286	50,775	3,110	53,805	185	3,763
Under \$100,000	68,532	171	5,316	1,363	874	411	1,217	2,121	6,514	205	259	1,324	5,385		
\$100,000 under \$250,000	6,025	264	9,476	838	1,304	371	1,470	1,420	15,671	313	1,640	764	8,811		
\$250,000 under \$500,000	21,624	79	6,084	500	1,100	233	933	537	13,569	383	3,620	500	31,720	144	107
\$500,000 under \$1,000,000	79,334	48	19,230	234	1,324	139	1,924	258	18,597	194	4,864	228	8,167		
\$1,000,000 under \$2,500,000	48,085	54	16,285	202	1,197	113	1,924	216	32,371	200	8,563	187	6,614		
\$2,500,000 under \$5,000,000	61,563	26	21,861	47	394	42	4,719	51	16,734	49	6,817	(1)	(1)	20	1,722
\$5,000,000 under \$10,000,000	36,445	26	12,362	24	304	17	2,845	26	15,034	25	7,802	24	3,333	3	341
\$10,000,000 under \$25,000,000	69,119	7	24,146	14	380	12	3,639	13	22,568	13	12,034	12	2,853	3	790
\$25,000,000 under \$50,000,000	7,073	1	1,132	1	98	1	1,132	1	2,093	1	3,820	1	708	1	3
\$50,000,000 under \$100,000,000	11,445	1	6,736	1	127	1	1,243	1	7,058	1	3,860	1	692	1	—
Accounting, Auditing, and Bookkeeping Services															
1,694	796,664	369	10,013	5,910	9,552	2,397	18,500	6,726	244,210	3,023	66,640	5,841	79,531	275	2,486
Under \$100,000	127,253	215	1,771	1,792	1,924	573	811	3,397	13,382	801	1,227	2,728	14,135		
\$100,000 under \$250,000	113,936	(1)	(1)	1,422	1,792	783	1,260	1,606	24,778	863	4,484	1,682	15,264		
\$250,000 under \$500,000	86,424	(1)	(1)	733	1,522	422	513	793	27,024	597	7,384	1,787	13,763	245	1,500
\$500,000 under \$1,000,000	106,102	(1)	(1)	681	1,522	440	2,580	682	44,864	497	12,176	642	15,311		
\$1,000,000 under \$2,500,000	55,774	3	629	149	634	440	2,580	171	24,561	132	7,183	169	4,876		
\$2,500,000 under \$5,000,000	(1)	(1)	(1)	(1)	(1)	101	2,313	(1)	(1)	(1)	(1)	(1)	(1)	27	800
\$5,000,000 under \$10,000,000	37	24,500	—	13	122	31	4,667	38	27,743	32	7,841	13	1,690	2	80
\$10,000,000 under \$25,000,000	4	13,604	1	3	32	3	7,151	4	7,151	4	1,903	2	362	1	—
\$25,000,000 under \$50,000,000	2	20,535	1	2	200	1	4,414	2	7,112	1	2,280	2	1,272	1	40
\$50,000,000 under \$100,000,000	5	104,729	—	5	1,532	4	5,820	5	56,822	5	16,520	5	12,227	—	—
Other Services															
5,620	226,784	4,404	95,220	5,071	5,306	2,461	9,446	5,681	89,550	2,846	16,430	5,133	52,885	3,697	14,764
Under \$10,000	66,485	2,819	21,595	3,287	1,395	1,549	2,206	3,835	19,790	1,509	1,614	3,208	10,312	2,105	2,480
\$10,000 under \$25,000	39,928	767	15,805	866	1,014	1,46	1,634	905	14,282	606	2,061	886	9,977	764	3,020
\$25,000 under \$50,000	51,030	523	23,525	546	1,294	400	2,905	567	21,597	510	5,287	566	13,584	497	4,454
\$50,000 under \$100,000	35,988	227	18,744	267	814	223	1,653	267	19,100	218	3,958	267	5,670	216	2,760
\$100,000 under \$250,000	21,743	(1)	(1)	87	543	17	701	89	13,980	27	1,914	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)
\$500,000 under \$1,000,000	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 under \$10,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$10,000,000 under \$25,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$25,000,000 under \$50,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$50,000,000 under \$100,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
NATURE OF BUSINESS NOT ALLOCABLE															
425	34,704	405	14,897	530	1,448	500	3,689	1,450	51,775	500	6,570	668	17,642	327	7,661

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													
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
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 securities (Thousand dollars)	Depreciable assets (Thousand dollars)	Accumulated depreciation and amortization (Thousand dollars)	Other assets (Thousand dollars)	Accounts payable (Thousand dollars)	Mortgages, notes and other liabilities (Thousand dollars)	Other liabilities (Thousand dollars)	Partners' capital accounts (Thousand dollars)	
All industries.....	412,136	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	132,975	865,840	6,754	1,315,374	
Farms.....	18,053	1,344,766	63,176	2,113,822	202,645	166	9,650	1,264,764	538,487	110,282	793,266	6,247	1,204,027	
Other agriculture, forestry, and fisheries.....	3,257	427,928	29,229	207,121	41,930	148	27	166,183	78,843	22,693	72,574	507	111,347	
Mining.....	7,139	759,445	111,706	931,205	144,562	1,125	4,623	794,160	440,528	83,255	1,604,322	14,321	673,197	
Crude petroleum and natural gas.....	5,425	433,956	132,332	720,376	113,680	516	3,105	565,151	316,566	65,009	1,231,125	14,321	532,242	
Other mining, including quarrying.....	1,714	318,489	20,636	210,829	30,882	609	1,518	229,009	123,962	18,246	37,307	14,321	140,955	
Construction.....	25,855	3,176,463	397,516	1,901,114	515,401	2,217	8,861	871,595	470,129	393,391	501,347	127,666	878,710	
General contractors.....	9,722	3,348,383	208,519	1,280,770	333,004	973	7,123	3,074,766	293,843	267,909	370,692	99,522	562,647	
Special trade contractors.....	14,792	1,642,152	175,536	562,881	171,872	1,232	2,438	310,459	166,665	115,912	112,746	28,144	306,049	
Contractors not allocable.....	1,341	95,928	13,461	57,453	10,525	12	300	23,660	11,621	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	378,508	474,472	66,685	1,417,834	
Food and kindred products, including beverages.....	2,285	1,403,727	72,908	423,101	80,125	899	2,719	348,519	184,046	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	98,116	1,266	2,050	80,459	46,464	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	33,416	148,105	-	201,716	
Printing, publishing, and allied industries.....	3,452	34,361	47,719	147,970	39,002	738	3,361	113,320	60,330	25,055	25,937	-	100,389	
Machinery, except electrical and transportation equipment.....	3,176	421,763	56,633	216,919	49,897	1,181	1,181	163,900	86,148	88,762	33,899	6,549	148,548	
Other manufacturing industries.....	3,970	1,994,656	190,630	877,783	244,425	4,157	8,529	447,809	239,218	162,596	127,831	37,075	590,281	
Transportation, communication, and sanitary services.....	7,438	789,065	88,858	403,825	61,318	333	2,788	438,918	225,205	126,339	116,084	21,928	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	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	34,715	16,611	86,100	
Wholesale and retail trade.....	132,950	26,484,011	1,468,006	8,598,074	1,985,281	35,472	47,964	1,985,079	1,692,310	1,427,869	1,709,071	223,079	5,198,055	
Wholesale trade.....	25,370	10,363,246	465,373	2,676,743	829,889	13,401	17,862	743,339	358,363	1,457,317	519,639	64,772	1,436,607	
Groceries and related products.....	3,992	2,609,804	78,722	4,219,779	141,573	2,413	3,695	1,959,590	76,644	94,220	78,080	6,930	1,949,949	
Other wholesale trade.....	21,178	7,753,442	386,651	2,255,564	688,316	10,988	14,167	587,849	281,719	1,237,939	441,559	57,842	1,254,658	
Retail trade.....	104,012	15,246,303	951,627	5,921,631	1,051,590	20,841	29,088	2,329,130	1,079,089	3,221,614	1,117,079	148,883	3,496,813	
Grocery stores, meat, fish, fruit, and vegetable markets.....	12,565	2,956,486	120,602	1,538,326	441,149	580	9,915	339,303	154,103	788,964	111,311	17,132	320,889	
General merchandise.....	8,227	802,907	69,001	364,364	87,049	1,641	3,776	139,848	65,363	51,041	65,836	1,647	177,310	
Apparel and accessories.....	8,227	1,045,481	89,704	507,859	121,218	1,218	7,688	136,611	75,331	97,570	78,647	3,141	346,531	
Furniture, home furnishings, and equipment.....	7,783	1,807,643	89,787	597,508	217,890	2,187	7,823	1,951,836	65,932	92,964	89,617	29,603	385,325	
Automotive dealers.....	8,223	2,853,019	82,480	824,998	170,290	4,284	6,863	243,353	114,034	531,850	241,978	25,535	480,146	
Gasoline service stations.....	9,713	985,936	45,850	190,376	33,121	315	315	102,723	44,398	23,121	23,905	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	43,902	147,440	-	302,195	
Building materials.....	4,558	705,556	44,481	406,102	130,892	2,412	5,172	117,329	59,178	21,068	62,722	20,518	271,634	
Hardware and farm equipment.....	5,835	907,412	50,849	507,373	94,264	1,696	3,991	129,124	53,602	338,292	71,527	13,569	312,736	
Drug and proprietary stores.....	6,127	799,613	86,668	283,454	31,054	314	987	1,081,576	56,762	199,913	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	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	54,938	175,605	72,353	9,424	204,635	
Finance, insurance, and real estate.....	111,433	3,587,894	758,390	23,581,954	5,985,446	35,577	187,710	9,470,555	2,219,252	10,193,672	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	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	8,669,044	2,093,546	241,224	6,575,162	240,429	4,408,918	
Real estate agents, brokers, and managers.....	4,426	213,747	52,190	473,960	102,128	542	611	125,326	30,748	339,968	39,546	43,778	231,588	
Other finance, insurance, and real estate.....	34,939	754,269	265,010	4,739,500	1,557,957	25,141	88,453	285,008	76,669	2,909,492	390,612	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	1,150,008	1,410,343	299,139	139,236	1,989,773	
Lodging services.....	6,288	413,194	18,844	818,861	26,561	323	180	880,402	277,380	186,364	442,939	20,380	21,762	
Personal services.....	14,090	731,824	113,852	443,646	53,633	940	682	462,213	201,329	136,387	124,068	12,703	231,606	
Laundries, laundry services, and cleaning and dyeing plants.....	6,513	380,557	53,826	214,742	23,520	212	98	299,919	125,480	171,139	78,927	5,636	119,400	
Beauty and barber shops, including schools.....	3,875	92,601	22,339	29,563	251	-	1,637	5,963	9,363	7,131	7,131	1,023	134,782	
Other personal services.....	5,702	268,686	51,687	199,341	30,132	728	414	170,361	72,767	181,909	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	93,506	149,000	1,006	210,388	
Automotive repair shops.....	6,828	386,403	42,425	238,347	36,768	477	416	176,863	65,305	90,082	21,719	99,225	6,000	
Automobile repair shops.....	5,725	314,019	41,280	122,332	24,046	417	1,135	80,990	51,831	15,959	28,102	2,814	75,457	
Other automotive services, including rentals.....	1,043	72,384	1,145	116,015	12,722	281	281	95,873	38,251	7,605	71,123	3,186	35,446	
Repair services, except automotive.....	4,248	167,101	32,477	12,637	121	521	521	36,445	16,966	29,457	9,742	1,138	43,448	
Recreational services.....	5,194	454,578	26,456	379,662	28,238	397	1,267	344,584	160,077	27,684	139,362	11,449	201,167	
Medical and other health services.....	1,425	1,360,731	683,119	371,527	82,106	6,432	1,548	276,588	116,880	134,997	18,906	26,776	232,468	
Offices of physicians, surgeons, and oculists.....	6,673	775,386	468,559	162,589	35,720	1,684	676	116,398	59,783	71,473	27,668	13,899	113,568	
Other medical and health services.....	10,828	385,345	214,560	208,939	46,384	4,748	872	160,190	61,097	67,356	65,709	12,877	118,920	
Legal services.....	4,152	1,395,298	749,640	401,279	81,159	2,989	4,016	149,869	72,421	241,644	37,034	43,163	292,237	
Engineering and architectural services.....	6,726	650,533	136,948	158,615	50,775	212	3,767	53,605	26,787	77,467	41,500	98,557	186,909	
Accounting, auditing, and bookkeeping services.....	5,726	736,099	265,224	244,210	66,644	1,846	2,992	79,531	38,441	181,500	23,428	15,377	186,909	
Other services, not allocable.....	1,333	59,683	14,780	27,586	3,793	45	7	16,440	7,392	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	10,996	5,489	13,332	-	32,992	

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

Industry	Partnerships with net profit												Liabilities and capital				
	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)			
	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)			
All industries.....	317,420	45,855,227	6,213,261	32,066,176	8,532,655	82,229	270,314	14,144,853	5,684,608	14,885,191	5,567,123	9,137,080	1,604,459	15,557,014			
Agriculture, forestry, and fisheries.....	12,631	1,344,639	191,014	1,336,161	143,247	415	6,191	807,790	388,075	765,523	68,026	335,888	43,877	888,470			
Farms.....	10,443	990,333	159,353	1,196,776	113,977	239	6,164	695,237	350,237	711,838	55,863	294,284	36,664	709,982			
Other agriculture, forestry, and fisheries.....	2,188	354,288	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	81,905	497,037	82,900	1,080	3,955	488,864	287,361	209,759	61,540	61,540	12,606	386,821			
Crude petroleum and natural gas.....	2,619	298,552	315,258	57,668	499	499	2,328	315,258	191,482	149,547	24,728	41,798	-	266,514			
Other mining, including quarrying.....	1,099	280,415	31,700	163,797	25,232	581	1,117	173,606	95,879	60,302	11,142	19,742	-	120,307			
Construction.....	21,178	4,368,099	457,630	1,504,178	419,490	1,980	7,336	698,930	377,091	757,473	293,633	347,702	136,479	726,364			
General contractors.....	7,953	2,839,484	232,385	981,961	269,391	88	4,211	421,155	210,551	521,300	189,661	252,561	104,005	435,734			
Special trade contractors.....	12,664	1,444,475	189,717	485,160	148,906	1,086	1,952	256,389	136,993	215,992	94,190	89,122	32,474	271,174			
Contractors not allocable.....	1,001	84,140	15,218	37,057	6,193	18	50	21,386	10,739	20,179	7,782	10,019	-	19,256			
Manufacturing.....	20,847	5,019,403	492,664	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	2,602	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.....	5,679	854,546	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	424,110	40,904	206,944	37,983	251	1,146	134,786	70,749	103,629	18,835	40,870	6,139	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	19,066	23,485	4,223	92,431			
Machinery, except electrical and transportation equipment.....	7,717	1,824,554	202,407	781,960	222,240	3,128	1,180	345,266	208,249	371,438	138,430	26,802	8,339	138,832			
Other manufacturing industries.....	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			
Transportation, communication, and sanitary services.....	3,782	463,257	56,950	216,222	35,415	175	394	256,067	141,603	66,124	23,260	65,266	7,201	120,495			
Motor freight transportation and warehousing.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
Other transportation, communication, water supply, and sanitary services.....	4,117	242,512	39,682	124,739	14,791	90	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	7,543,053	1,764,591	29,721	44,810	2,760,390	1,303,313	4,308,313	1,228,776	1,357,891	257,132	7,701,254			
Wholesale trade.....	21,344	9,571,472	485,226	5,410,345	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	2,885,690	83,276	3,725,216	126,576	2,205	3,544	138,253	68,908	174,088	79,048	14,498	9,573	191,097			
Other wholesale trade.....	17,782	7,185,782	402,000	2,038,129	623,065	9,910	13,758	525,988	250,826	448,215	364,193	65,495	1,160,226				
Retail trade.....	86,265	13,694,279	1,020,191	4,819,086	921,969	16,618	26,519	1,985,267	935,327	2,837,647	643,746	867,897	171,970	3,135,473			
Grocery stores, meat, fish, fruit, and vegetable markets.....	10,818	7,711,458	127,355	4,677,013	41,969	509	7,721	302,224	140,086	362,696	64,900	89,850	17,619	294,846			
General merchandise.....	7,399	957,895	50,013	306,719	55,897	834	2,022	116,995	59,382	196,419	40,760	67,796	4,487	143,681			
Apparel and accessories.....	7,596	957,895	90,013	480,832	75,009	1,106	3,665	120,325	64,746	347,195	89,184	67,796	1,457	315,850			
Furniture, home furnishings, and equipment.....	6,421	911,249	91,838	528,469	190,814	3,517	7,582	139,949	57,937	251,578	80,997	71,483	38,285	348,102			
Automobile dealers.....	6,887	2,437,611	93,764	683,117	142,014	3,432	4,735	197,148	94,442	439,154	68,460	188,391	19,894	460,756			
Gasoline service stations.....	8,293	887,385	68,045	168,956	29,845	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	137,745	34	325	410,041	188,634	165,383	33,350	101,887	11,450	254,149			
Building materials.....	6,951	649,508	47,218	374,626	119,806	4,330	3,359	105,061	48,932	197,666	44,971	52,916	21,213	255,526			
Hardware and farm equipment.....	4,752	799,883	36,556	435,802	78,941	1,407	991	111,936	47,041	193,372	60,109	87,307	12,377	271,009			
Drug and proprietary stores.....	4,830	773,780	88,377	272,334	29,338	312	987	103,942	54,874	393,313	39,343	59,444	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	53,944	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	3,274,848	1,018,744	1,176,943	5,093,974	28,498	163,323	5,887,255	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.....	1,301	1,175,828	288,540	6,274,107	3,428,433	564	79,285	189,442	17,139	2,595,610	2,914,872	2,213,820	369,185	776,230			
Real estate operators (except developers) and lessors.....	46,766	1,209,599	344,908	6,416,042	348,592	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	697,129	64,798	400,522	72,744	542	611	105,441	28,336	250,790	22,483	153,915	31,760	192,346			
Other finance, insurance, and real estate.....	23,129	697,212	320,708	3,086,272	1,250,745	23,833	71,332	2,051,139	65,131	1,648,428	315,015	739,403	389,316	1,642,538			
Services.....	66,760	6,457,658	430,849	2,690,232	464,392	13,647	26,543	1,960,754	887,065	1,139,245	239,496	617,060	143,483	1,690,183			
Logging services.....	3,574	481,582	40,199	367,936	149,306	104	160	497,917	175,230	110,353	11,460	183,981	11,360	241,135			
Personal services.....	11,377	655,855	124,867	367,158	149,506	784	682	376,540	175,835	126,135	29,610	90,077	13,700	233,771			
Laundries, laundry services, and cleaning and dyeing plants.....	3,597	322,599	50,997	169,787	149,297	146	170	297,598	98,904	11,662	47,232	4,598	96,625				
Beauty and barber shops, including schools.....	3,597	86,448	57,065	50,684	50,684	350	98	19,532	11,441	8,855	1,471	6,599	876	18,678			
Other personal services.....	3,180	243,287	57,012	179,397	271,959	638	414	148,574	65,490	16,477	16,477	8,266	18,678				
Business services.....	7,965	604,995	138,876	340,366	41,577	449	11,264	224,414	131,570	155,134	79,769	78,894	1,023	180,480			
Automotive services.....	4,768	316,776	49,942	145,796	20,726	4,6	354	104,157	43,244	59,569	15,484	34,059	3,532	87,721			
Automobile repair shops.....	4,728	276,851	43,330	126,853	20,726	386	73	71,667	30,837	45,612	12,375	24,553	3,204	66,721			
Other automotive services, except automotive repair shops.....	636	41,925	6,612	38,943	4,662	40	281	32,490	12,407	13,109	14,506	3,238	21,000				
Repair services, except automotive.....	3,547	154,330	33,526	56,577	12,093	110	521	31,924	15,247	27,396	6,281	14,506	900	43,136			
Recreational services.....	3,216	331,594	216,635	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	1,377,465	687,840	310,854	66,362	6,285	1,548	245,559	111,394	115,004	16,397	64,108	28,142	201,707			
Offices of physicians, nurses, and dentists.....	5,870	773,805	468,746	148,590	38,302	1,625	676	159,750	55,467	60,984	7,435	23,734	102,429				
Other medical and health services.....	5,200	523,660	219,094	162,304	38,300	4,660	872	129,809	55,927	54,080	9,912	39,356	14,908	99,278			
Legal services.....	10,320	1,386,154	731,194	398,041	81,039	2,989	4,015	1,099,800	71,550	240,526	28,122	44,735	290,062				
Engineering and architectural services.....	3,394	618,695	153,090	153,090	153,090	212	3,767	50,777	25,447	16,749	29,127	14,446	92,728				
Accounting, auditing, and bookkeeping services.....	9,207	728,109	267,251	234,173	65,642	1,846	2,992	76,149	37,441	128,677	18,353	19,954	12,144	183,702			
Other services.....	1,036	56,814	15,936	15,936	3,040	45	7	14,121	6,348	8,861	1,575	1,4	14				
Nature of business not allocable.....	804	36,772	11,596	29,455	4,199	9	-	16,376	9,852	1							

ACTIVE PARTNERSHIPS

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	All industries				Agriculture, forestry, and fisheries				Other agriculture, forestry, and fisheries			
	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)
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	38,527	255
1 percent under 2 percent.....	18,316	5,412,331	80,252	1,400	180,517	2,732	1,264	118,292	1,786	(1)	69,013	1,700
2 percent under 3 percent.....	19,411	4,762,702	118,941	1,360	161,103	3,889	1,119	92,090	2,189	271	57,053	1,990
3 percent under 4 percent.....	19,491	4,420,167	159,017	1,310	193,368	6,686	1,535	136,255	4,696	245	42,694	1,890
4 percent under 5 percent.....	100,896	14,226,562	1,033,129	1,568	3,938,838	177,305	1,376	91,916	4,162	192	42,694	8,913
5 percent under 10 percent.....	84,545	8,168,242	813,341	2,290	566,825	41,335	7,365	437,002	32,622	925	129,823	5,990
10 percent under 15 percent.....	84,545	8,168,242	813,341	9,161	447,722	56,332	8,518	403,860	50,742	643	45,862	4,942
15 percent under 20 percent.....	159,871	4,752,325	3,271,765	26,873	312,916	216,926	25,168	281,070	196,318	1,705	31,846	20,608
20 percent under 25 percent.....	169,854	6,579,713	2,357,305	33,020	866,896	302,797	31,299	806,932	277,979	1,721	65,964	24,818
25 percent under 50 percent.....	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
50 percent or more.....	880	-	6,668	(1)	-	-	(1)	-	(1)	-	-	-
No percent computed.....	211,241	8,195,545	21,056,885	32,786	807,292	2,174,617	30,188	691,787	2,162,741	2,598	115,505	211,876
Partnerships without net profit.....	211,241	8,195,545	21,056,885	32,786	807,292	2,174,617	30,188	691,787	2,162,741	2,598	115,505	211,876
Partnerships with and without net profit, total.....	15,939	984,842	38,225	11,279	543,938	339,364	4,660	440,904	31,139	62,250	7,432,568	690,280
Partnerships with net profit, total.....	8,903	767,011	111,670	5,955	384,084	64,866	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)	(1)	(1)	(1)	(1)	(1)	1,100	365,267	5,454
2 percent under 3 percent.....	177	25,655	653	(1)	(1)	(1)	(1)	(1)	(1)	1,157	398,239	10,002
3 percent under 4 percent.....	206	46,943	1,654	252	47,908	1,670	186	36,136	1,157	1,108	513,184	18,381
4 percent under 5 percent.....	234	80,822	3,872	(1)	(1)	(1)	(1)	(1)	(1)	1,426	425,745	19,170
5 percent under 10 percent.....	1,006	181,322	13,908	583	90,669	7,245	179	69,376	3,352	6,494	1,570,446	114,644
10 percent under 15 percent.....	326	122,977	13,361	571	56,835	7,077	255	66,142	8,284	5,633	1,004,513	87,338
15 percent under 20 percent.....	816	37,095	9,999	576	24,529	5,637	300	26,546	4,323	5,462	507,633	124,943
20 percent under 25 percent.....	95	55,481	12,212	673	29,129	6,235	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	9,843	391	3,068	2,010	(1)	146,499	100,180
No percent computed.....	7,036	217,831	219,895	5,324	159,834	210,430	1,712	57,977	215,865	10,421	1,238,405	280,003
Partnerships without net profit.....	7,036	217,831	219,895	5,324	159,834	210,430	1,712	57,977	215,865	10,421	1,238,405	280,003
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	367,114
Partnerships with net profit, total.....	15,389	3,634,993	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.....	493	225,832	1,026	501	64,682	376	(1)	(1)	(1)	1,091	326,911	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)	(1)	(1)	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)	(1)	(1)	1,182	464,317	18,139
5 percent under 10 percent.....	2,944	1,020,160	73,904	3,136	514,001	37,982	414	36,285	2,788	6,086	1,646,723	118,250
10 percent under 15 percent.....	2,381	581,648	72,292	3,637	390,367	47,902	515	32,618	2,800	4,540	863,931	105,478
15 percent under 20 percent.....	1,650	216,104	37,726	3,519	175,813	44,417	253	15,376	2,800	7,100	528,233	92,009
20 percent under 25 percent.....	1,156	163,622	35,923	3,260	194,528	44,951	318	14,811	3,352	3,352	320,919	71,697
25 percent under 50 percent.....	3,186	167,241	56,260	10,869	373,674	109,897	1,492	47,305	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	(1)	48,135	29,727
No percent computed.....	4,092	924,812	256,817	5,158	287,336	219,519	1,171	26,257	23,667	9,553	782,211	259,291
Partnerships without net profit.....	4,092	924,812	256,817	5,158	287,336	219,519	1,171	26,257	23,667	9,553	782,211	259,291

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	Manufacturing—Continued										
	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)
Partnerships with and without net profit, total.....	5,817	3,787,871	91,572	3,973	1,010,621	66,332	7,829	795,810	41,933	6,381	450,765
Partnerships with net profit, total.....	4,726	1,549,344	109,424	3,411	933,192	70,660	5,827	609,792	64,878	5,272	425,215
Greater than zero, under 1 percent.....	276	196,260	987	285	116,757	1,301	170	39,886	182	109	16,527
1 percent under 2 percent.....	323	186,478	2,776	170	89,440	2,280	167	27,781	418	170	14,111
2 percent under 3 percent.....	288	147,672	3,675	(1)	5,624	(1)	184	51,995	1,809	(1)	(1)
3 percent under 4 percent.....	338	113,335	5,095	158	104,063	4,681	(1)	(1)	128	6,727	318
4 percent under 5 percent.....	1,426	447,684	30,799	848	300,764	21,450	999	171,990	12,515	513	76,535
5 percent under 10 percent.....	696	136,288	16,428	484	124,195	14,926	685	77,382	8,034	690	59,264
10 percent under 15 percent.....	413	87,724	12,748	302	81,913	8,749	742	49,786	3,024	708	13,576
15 percent under 20 percent.....	138	30,268	6,681	279	13,610	3,994	679	36,466	6,094	766	23,268
20 percent under 25 percent.....	453	36,607	11,776	381	29,249	8,970	1,468	49,469	16,810	1,696	62,109
25 percent under 50 percent.....	(1)	(1)	(1)	(1)	(1)	(1)	430	5,927	3,971	(1)	6,247
50 percent or more.....	1,091	238,527	28,852	562	77,429	4,328	2,002	189,058	22,945	1,109	25,550
No percent computed.....											
Partnerships without net profit.....											
Partnerships with and without net profit, total.....	4,822	496,712	72,746	15,640	2,303,908	226,225	18,160	1,166,703	146,189	12,055	789,959
Greater than zero, under 1 percent.....	4,000	459,418	75,561	11,673	2,089,955	241,667	14,490	1,037,824	157,417	9,735	706,593
1 percent under 2 percent.....	123	18,486	186	391	95,971	434	277	87,673	434	(1)	(1)
2 percent under 3 percent.....	169	25,441	651	389	133,150	1,803	304	42,358	602	124	24,523
3 percent under 4 percent.....	162	36,096	1,448	447	150,229	5,242	428	58,288	1,418	250	40,424
4 percent under 5 percent.....	417	88,491	6,809	1,893	123,550	5,480	388	50,059	2,673	259	58,464
5 percent under 10 percent.....	465	91,128	11,300	1,566	360,779	41,234	2,012	217,290	15,739	1,543	178,791
10 percent under 15 percent.....	404	68,575	12,129	1,546	345,014	41,768	1,626	147,979	18,447	1,404	92,862
15 percent under 20 percent.....	353	42,020	5,525	1,432	216,113	37,853	1,159	79,179	13,478	848	66,778
20 percent under 25 percent.....	1,353	76,364	26,153	1,123	129,473	28,933	1,465	184,533	18,599	920	51,066
25 percent under 50 percent.....	549	12,397	7,360	867	192,519	62,991	4,021	141,675	47,714	2,808	97,595
50 percent or more.....	822	37,284	52,815	3,967	214,353	215,442	3,610	128,870	211,228	2,320	81,366
No percent computed.....											
Partnerships without net profit.....											
Partnerships with and without net profit, total.....	6,045	376,744	59,238	277,567	37,389,282	2,224,007	41,950	12,842,911	602,757	9,922	1,167,671
Greater than zero, under 1 percent.....	4,755	331,231	58,780	226,759	33,867,093	2,183,723	34,699	11,549,851	632,840	5,947	2,895,199
1 percent under 2 percent.....	245	66,323	492	5,506	4,026,184	61,334	1,793	2,038,269	14,014	32	5,470
2 percent under 3 percent.....	178	17,864	(1)	11,017	9,157,348	21,386	2,190	2,089,567	30,317	652	665,787
3 percent under 4 percent.....	(1)	(1)	(1)	11,476	3,449,385	86,066	2,074	1,442,128	35,726	586	534,265
4 percent under 5 percent.....	129	9,243	(1)	11,425	2,895,485	101,511	1,903	1,072,262	37,297	369	272,495
5 percent under 10 percent.....	484	39,499	2,920	12,487	2,639,365	118,603	1,979	851,209	38,209	526	248,224
10 percent under 15 percent.....	579	55,117	6,957	59,436	8,860,888	437,885	7,278	2,212,870	155,879	1,598	466,618
15 percent under 20 percent.....	311	18,401	3,215	41,758	4,257,706	514,168	4,736	1,577,486	92,085	472	74,855
20 percent under 25 percent.....	545	34,187	7,101	26,477	1,887,568	124,310	2,797	699,863	54,039	342	33,122
25 percent under 50 percent.....	1,213	44,080	15,282	13,781	807,922	174,524	1,690	184,056	33,370	(1)	(1)
50 percent or more.....	394	32,215	21,368	20,671	726,073	101,354	4,749	268,935	71,313	514	29,222
No percent computed.....				113	148,235	101,336	3,381	103,636	70,448	220	4,126
Partnerships without net profit.....											
Partnerships with and without net profit, total.....	1,290	45,513	24,542	50,808	3,522,189	215,716	7,251	993,660	230,083	375	272,172
Greater than zero, under 1 percent.....											
1 percent under 2 percent.....											
2 percent under 3 percent.....											
3 percent under 4 percent.....											
4 percent under 5 percent.....											
5 percent under 10 percent.....											
10 percent under 15 percent.....											
15 percent under 20 percent.....											
20 percent under 25 percent.....											
25 percent under 50 percent.....											
50 percent or more.....											
No percent computed.....											
Partnerships without net profit.....											
Partnerships with and without net profit, total.....	6,045	376,744	59,238	277,567	37,389,282	2,224,007	41,950	12,842,911	602,757	9,922	1,167,671
Greater than zero, under 1 percent.....	4,755	331,231	58,780	226,759	33,867,093	2,183,723	34,699	11,549,851	632,840	5,947	2,895,199
1 percent under 2 percent.....	245	66,323	492	5,506	4,026,184	61,334	1,793	2,038,269	14,014	32	5,470
2 percent under 3 percent.....	178	17,864	(1)	11,017	9,157,348	21,386	2,190	2,089,567	30,317	652	665,787
3 percent under 4 percent.....	(1)	(1)	(1)	11,476	3,449,385	86,066	2,074	1,442,128	35,726	586	534,265
4 percent under 5 percent.....	129	9,243	(1)	11,425	2,895,485	101,511	1,903	1,072,262	37,297	369	272,495
5 percent under 10 percent.....	484	39,499	2,920	12,487	2,639,365	118,603	1,979	851,209	38,209	526	248,224
10 percent under 15 percent.....	579	55,117	6,957	59,436	8,860,888	437,885	7,278	2,212,870	155,879	1,598	466,618
15 percent under 20 percent.....	311	18,401	3,215	41,758	4,257,706	514,168	4,736	1,577,486	92,085	472	74,855
20 percent under 25 percent.....	545	34,187	7,101	26,477	1,887,568	124,310	2,797	699,863	54,039	342	33,122
25 percent under 50 percent.....	1,213	44,080	15,282	13,781	807,922	174,524	1,690	184,056	33,370	(1)	(1)
50 percent or more.....	394	32,215	21,368	20,671	726,073	101,354	4,749	268,935	71,313	514	29,222
No percent computed.....				113	148,235	101,336	3,381	103,636	70,448	220	4,126
Partnerships without net profit.....											
Partnerships with and without net profit, total.....	1,290	45,513	24,542	50,808	3,522,189	215,716	7,251	993,660	230,083	375	272,172
Greater than zero, under 1 percent.....											
1 percent under 2 percent.....											
2 percent under 3 percent.....											
3 percent under 4 percent.....											
4 percent under 5 percent.....											
5 percent under 10 percent.....											
10 percent under 15 percent.....											
15 percent under 20 percent.....											
20 percent under 25 percent.....											
25 percent under 50 percent.....											
50 percent or more.....											
No percent computed.....											
Partnerships without net profit.....											

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	Wholesale trade—Continued				Retail trade				General merchandise			
	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)
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.....	28,752	8,994,632	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	26,663	9,132	1,923,119	28,952	1,745	641,921	15,725	340	59,188	911
2 percent under 3 percent.....	1,488	907,863	22,564	9,132	1,890,596	47,404	2,079	604,072	15,080	487	84,893	2,152
3 percent under 4 percent.....	1,624	799,767	27,869	10,224	1,736,303	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	75,992	2,324	510,871	23,052	673	95,494	4,493
5 percent under 10 percent.....	5,680	1,751,361	123,855	30,869	6,362,547	461,771	10,991	1,607,271	112,011	2,988	399,784	29,204
10 percent under 15 percent.....	8,368	682,631	83,083	38,166	3,398,675	414,868	4,796	368,131	43,667	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	16,488	1,111	76,772	13,283
20 percent under 25 percent.....	1,552	139,146	31,099	11,778	637,810	141,664	3,777	13,687	6,666	666	36,169	8,033
25 percent under 50 percent.....	4,235	179,713	60,753	15,305	490,567	132,364	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.....	6,276	720,888	24,106	42,387	3,435,614	124,634	3,967	419,589	21,307	2,464	129,663	29,541
Partnerships without net profit.....												
Partnerships with and without net profit, total.....	14,914	1,387,217	112,641	14,068	1,321,096	117,892	16,117	3,543,546	113,832	30,656	2,371,901	163,487
Greater than zero, under 1 percent.....	12,035	1,256,849	121,639	11,156	1,180,652	127,333	12,042	3,003,355	131,420	29,205	2,130,179	171,582
1 percent under 2 percent.....	385	51,125	225	387	43,451	215	958	436,811	2,282	1,191	116,303	616
2 percent under 3 percent.....	451	60,928	842	277	58,569	865	1,300	590,563	8,808	1,238	108,079	1,627
3 percent under 4 percent.....	382	49,644	1,137	375	68,659	1,730	1,181	599,000	13,990	1,138	123,682	3,127
4 percent under 5 percent.....	671	77,768	2,761	450	58,489	2,019	923	350,956	12,202	1,492	140,999	4,923
5 percent under 10 percent.....	649	77,693	3,482	382	71,065	3,158	759	266,219	11,811	1,824	199,223	8,998
10 percent under 15 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
15 percent under 20 percent.....	2,984	328,380	40,427	1,173	245,023	30,287	1,688	159,631	19,548	5,775	437,850	53,141
20 percent under 25 percent.....	1,956	150,716	25,743	1,415	126,661	21,359	1,034	68,681	11,503	2,152	128,230	22,163
25 percent under 50 percent.....	653	37,308	6,237	999	70,748	15,716	547	32,734	7,321	729	32,717	7,205
50 percent or more.....	729	19,774	6,476	1,779	61,695	19,770	616	20,563	6,256	645	18,036	6,095
No percent computed.....	235	2,364	1,389	472	8,119	5,449	(1)	2,484	(1)	255	2,939	2,459
Partnerships without net profit.....	2,879	130,368	28,998	2,852	1,40,444	29,441	4,075	540,191	217,588	5,451	241,722	28,095
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
Greater than zero, under 1 percent.....	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
1 percent under 2 percent.....	950	57,703	297	(1)	53,541	813	552	91,355	468	163	18,417	125
2 percent under 3 percent.....	1,152	88,771	1,348	260	67,803	1,678	428	101,784	1,484	230	30,130	437
3 percent under 4 percent.....	1,049	68,500	1,734	300	71,797	2,993	670	138,949	4,862	217	44,152	1,132
4 percent under 5 percent.....	1,210	76,645	2,699	301	61,964	2,819	543	106,790	4,844	229	34,483	1,244
5 percent under 10 percent.....	7,750	537,584	40,860	1,392	291,671	20,695	2,398	370,147	27,128	1,757	316,138	23,401
10 percent under 15 percent.....	7,861	493,598	61,342	871	134,370	18,923	3,832	179,962	21,459	1,969	290,219	35,859
15 percent under 20 percent.....	6,464	313,924	54,174	476	153,545	17,373	1,072	68,813	11,789	1,585	184,357	33,380
20 percent under 25 percent.....	4,421	179,302	38,785	(1)	141,845	4,555	457	49,277	10,669	613	71,555	15,806
25 percent under 50 percent.....	5,261	159,631	47,913	396	141,845	4,555	318	15,273	3,913	913	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.....	8,293	280,596	20,214	1,113	76,015	25,898	1,908	155,126	29,175	612	38,544	2,377
Partnerships without net profit.....												

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 TO BUSINESS RECEIPTS FOR SELECTED INDUSTRIES—Continued

Net profit (or loss) (Thousands of 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	
	Number of partnerships	Business receipts (Thousands of dollars)	Net profit (or loss) (Thousands of dollars)	Number of partnerships	Business receipts (Thousands of dollars)	Net profit (or loss) (Thousands of dollars)	Number of partnerships	Business receipts (Thousands of dollars)
Partnerships with net profit, total.....	35,562	2,794,626	238,888	6,842	1,125,600	67,937	207,678	4,901,991
Partnerships with and without net profit, total.....	30,789	2,504,270	260,888	5,672	1,032,145	72,936	143,766	4,183,196
Greater than zero, under 1 percent.....	1,048	110,938	579	188	75,119	451	1,509	76,066
1 percent under 2 percent.....	914	129,645	1,992	377	2,117	2,003	1,501	60,612
2 percent under 3 percent.....	1,400	149,550	3,847	270	116,661	3,930	1,472	36,360
3 percent under 4 percent.....	1,654	150,115	5,397	282	91,020	3,251	1,555	60,996
4 percent under 5 percent.....	1,330	153,575	6,960	284	106,539	4,802	1,500	60,682
5 percent under 10 percent.....	7,118	329,886	59,342	1,349	287,442	20,295	8,114	424,819
10 percent under 15 percent.....	9,552	579,108	70,592	1,356	101,539	12,155	8,408	63,316
15 percent under 20 percent.....	4,037	284,051	31,365	793	101,539	13,371	8,408	48,240
20 percent under 25 percent.....	2,602	114,588	25,857	313	21,056	10,490	8,298	109,368
25 percent under 50 percent.....	4,297	119,722	32,710	617	26,571	8,936	4,417	1,153,263
50 percent or more.....	707	13,022	9,116	333	3,987	2,998	61,160	798,680
No percent computed.....	(1)	-	(22,000)	-	-	-	-	-
Partnerships without net profit.....	8,773	290,356	-	1,170	93,515	2,999	63,912	718,795
Partnerships with and without net profit, total.....	44,361	3,094,982	260,000	7,012	1,129,160	75,935	211,688	5,900,786
Partnerships with net profit, total.....	135,813	2,179,035	311,400	7,941	276,650	72,238	58,042	1,011,635
Partnerships with and without net profit, total.....	95,408	1,611,000	510,915	6,245	251,868	87,138	39,935	942,775
Greater than zero, under 1 percent.....	1,168	42,549	190	166	9,052	188	277	19,391
1 percent under 2 percent.....	1,226	30,754	486	166	9,052	188	212	14,377
2 percent under 3 percent.....	1,237	20,399	508	118	4,154	(1)	184	7,999
3 percent under 4 percent.....	1,208	27,994	998	118	4,154	(1)	220	18,363
4 percent under 5 percent.....	1,317	36,985	1,707	(1)	-	-	(1)	(1)
5 percent under 10 percent.....	6,992	160,463	12,272	327	19,626	1,526	1,050	92,741
10 percent under 15 percent.....	9,992	160,763	23,453	327	23,780	3,427	889	119,225
15 percent under 20 percent.....	5,313	164,018	20,676	228	14,781	4,993	971	35,934
20 percent under 25 percent.....	7,960	181,791	32,563	295	20,687	4,992	994	53,153
25 percent under 50 percent.....	35,097	495,173	184,473	2,134	96,029	36,393	5,592	269,183
50 percent or more.....	28,212	316,051	225,189	2,349	45,630	35,282	29,440	283,999
No percent computed.....	(1)	-	(219,915)	-	-	-	-	-
Partnerships without net profit.....	43,405	568,035	-	1,696	24,782	314,900	18,107	68,860
Partnerships with and without net profit, total.....	135,813	2,179,035	311,400	7,941	276,650	72,238	58,042	1,011,635
Partnerships with net profit, total.....	95,408	1,611,000	510,915	6,245	251,868	87,138	39,935	942,775
Greater than zero, under 1 percent.....	1,168	42,549	190	166	9,052	188	277	19,391
1 percent under 2 percent.....	1,226	30,754	486	166	9,052	188	212	14,377
2 percent under 3 percent.....	1,237	20,399	508	118	4,154	(1)	184	7,999
3 percent under 4 percent.....	1,208	27,994	998	118	4,154	(1)	220	18,363
4 percent under 5 percent.....	1,317	36,985	1,707	(1)	-	-	(1)	(1)
5 percent under 10 percent.....	6,992	160,463	12,272	327	19,626	1,526	1,050	92,741
10 percent under 15 percent.....	9,992	160,763	23,453	327	23,780	3,427	889	119,225
15 percent under 20 percent.....	5,313	164,018	20,676	228	14,781	4,993	971	35,934
20 percent under 25 percent.....	7,960	181,791	32,563	295	20,687	4,992	994	53,153
25 percent under 50 percent.....	35,097	495,173	184,473	2,134	96,029	36,393	5,592	269,183
50 percent or more.....	28,212	316,051	225,189	2,349	45,630	35,282	29,440	283,999
No percent computed.....	(1)	-	(219,915)	-	-	-	-	-
Partnerships without net profit.....	43,405	568,035	-	1,696	24,782	314,900	18,107	68,860
Partnerships with and without net profit, total.....	135,813	2,179,035	311,400	7,941	276,650	72,238	58,042	1,011,635
Partnerships with net profit, total.....	95,408	1,611,000	510,915	6,245	251,868	87,138	39,935	942,775
Greater than zero, under 1 percent.....	1,168	42,549	190	166	9,052	188	277	19,391
1 percent under 2 percent.....	1,226	30,754	486	166	9,052	188	212	14,377
2 percent under 3 percent.....	1,237	20,399	508	118	4,154	(1)	184	7,999
3 percent under 4 percent.....	1,208	27,994	998	118	4,154	(1)	220	18,363
4 percent under 5 percent.....	1,317	36,985	1,707	(1)	-	-	(1)	(1)
5 percent under 10 percent.....	6,992	160,463	12,272	327	19,626	1,526	1,050	92,741
10 percent under 15 percent.....	9,992	160,763	23,453	327	23,780	3,427	889	119,225
15 percent under 20 percent.....	5,313	164,018	20,676	228	14,781	4,993	971	35,934
20 percent under 25 percent.....	7,960	181,791	32,563	295	20,687	4,992	994	53,153
25 percent under 50 percent.....	35,097	495,173	184,473	2,134	96,029	36,393	5,592	269,183
50 percent or more.....	28,212	316,051	225,189	2,349	45,630	35,282	29,440	283,999
No percent computed.....	(1)	-	(219,915)	-	-	-	-	-
Partnerships without net profit.....	43,405	568,035	-	1,696	24,782	314,900	18,107	68,860
Partnerships with and without net profit, total.....	135,813	2,179,035	311,400	7,941	276,650	72,238	58,042	1,011,635
Partnerships with net profit, total.....	95,408	1,611,000	510,915	6,245	251,868	87,138	39,935	942,775
Greater than zero, under 1 percent.....	1,168	42,549	190	166	9,052	188	277	19,391
1 percent under 2 percent.....	1,226	30,754	486	166	9,052	188	212	14,377
2 percent under 3 percent.....	1,237	20,399	508	118	4,154	(1)	184	7,999
3 percent under 4 percent.....	1,208	27,994	998	118	4,154	(1)	220	18,363
4 percent under 5 percent.....	1,317	36,985	1,707	(1)	-	-	(1)	(1)
5 percent under 10 percent.....	6,992	160,463	12,272	327	19,626	1,526	1,050	92,741
10 percent under 15 percent.....	9,992	160,763	23,453	327	23,780	3,427	889	119,225
15 percent under 20 percent.....	5,313	164,018	20,676	228	14,781	4,993	971	35,934
20 percent under 25 percent.....	7,960	181,791	32,563	295	20,687	4,992	994	53,153
25 percent under 50 percent.....	35,097	495,173	184,473	2,134	96,029	36,393	5,592	269,183
50 percent or more.....	28,212	316,051	225,189	2,349	45,630	35,282	29,440	283,999
No percent computed.....	(1)	-	(219,915)	-	-	-	-	-
Partnerships without net profit.....	43,405	568,035	-	1,696	24,782	314,900	18,107	68,860
Partnerships with and without net profit, total.....	135,813	2,179,035	311,400	7,941	276,650	72,238	58,042	1,011,635
Partnerships with net profit, total.....	95,408	1,611,000	510,915	6,245	251,868	87,138	39,935	942,775
Greater than zero, under 1 percent.....	1,168	42,549	190	166	9,052	188	277	19,391
1 percent under 2 percent.....	1,226	30,754	486	166	9,052	188	212	14,377
2 percent under 3 percent.....	1,237	20,399	508	118	4,154	(1)	184	7,999
3 percent under 4 percent.....	1,208	27,994	998	118	4,154	(1)	220	18,363
4 percent under 5 percent.....	1,317	36,985	1,707	(1)	-	-	(1)	(1)
5 percent under 10 percent.....	6,992	160,463	12,272	327	19,626	1,526	1,050	92,741
10 percent under 15 percent.....	9,992	160,763	23,453	327	23,780	3,427	889	119,225
15 percent under 20 percent.....	5,313	164,018	20,676	228	14,781	4,993	971	35,934
20 percent under 25 percent.....	7,960	181,791	32,563	295	20,687	4,992	994	53,153
25 percent under 50 percent.....	35,097	495,173	184,473	2,134	96,029	36,393	5,592	269,183
50 percent or more.....	28,212	316,051	225,189	2,349	45,630	35,282	29,440	283,999
No percent computed.....	(1)	-	(219,915)	-	-	-	-	-
Partnerships without net profit.....	43,405	568,035	-	1,696	24,782	314,900	18,107	68,860
Partnerships with and without net profit, total.....	135,813	2,179,035	311,400	7,941	276,650	72,238	58,042	1,011,635
Partnerships with net profit, total.....	95,408	1,611,000	510,915	6,245	251,868	87,138	39,935	942,775
Greater than zero, under 1 percent.....	1,168	42,549	190	166	9,052	188	277	19,391
1 percent under 2 percent.....	1,226	30,754	486	166	9,052	188	212	14,377
2 percent under 3 percent.....	1,237	20,399	508	118	4,154	(1)	184	7,999
3 percent under 4 percent.....	1,208	27,994	998	118	4,154	(1)	220	18,363
4 percent under 5 percent.....	1,317	36,985	1,707	(1)	-	-	(1)	(1)
5 percent under 10 percent.....	6,992	160,463	12,272	327	19,626	1,526	1,050	92,741
10 percent under 15 percent.....	9,992	160,763	23,453	327	23,780	3,427	889	119,225
15 percent under 20 percent.....	5,313	164,018	20,676	228	14,781	4,993	971	35,934
20 percent under 25 percent.....	7,960	181,791	32,563	295	20,687	4,992	994	53,153
25 percent under 50 percent.....	35,097	495,173	184,473	2,134	96,029	36,393	5,592	269,183
50 percent or more.....	28,212	316,051	225,189	2,349	45,630	35,282	29,440	283,999
No percent computed.....	(1)	-	(219,915)	-	-	-	-	-
Partnerships without net profit.....	43,405	568,035	-	1,696	24,782	314,900	18,107	68,860
Partnerships with and without net profit, total.....	135,813	2,179,035	311,400	7,941	276,650	72,238	58,042	1,011,635
Partnerships with net profit, total.....	95,408	1,611,000	510,915	6,245	251,868	87,138	39,935	942,775
Greater than zero, under 1 percent.....	1,168	42,549	190	166	9,052	188	277	19,391
1 percent under 2 percent.....	1,226	30,754	486	166	9,052	188	212	14,377</

ACTIVE PARTNERSHIPS

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

Net profit to business receipts	Services—Continued						Automotive services					
	Personal services—Continued			Business services			Total			Automobile repair shops		
	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)
Partnerships with net profit, total.....	7,908	378,542	87,398	19,428	848,166	178,500	18,283	722,498	102,996	16,149	631,305	98,587
Greater than zero, under 1 percent.....	6,870	358,440	83,460	14,679	768,018	194,417	15,216	623,732	112,544	13,762	563,051	102,505
1 percent under 2 percent.....	145	8,668	77	214	18,787	70	165	15,579	457	159	13,572	60
2 percent under 3 percent.....				306	20,583	324	171	27,427	457	164	26,029	393
3 percent under 4 percent.....	189	16,908	606	312	39,601	333	211	21,625	528	308	20,192	490
4 percent under 5 percent.....				224	23,044	805	173	18,033	629	148	16,083	565
5 percent under 10 percent.....	615	43,183	3,243	242	23,432	1,051	257	23,567	1,051	19,193	846	
10 percent under 15 percent.....	629	34,076	3,873	867	120,603	8,854	1,831	114,393	8,717	1,689	101,637	7,640
15 percent under 20 percent.....	611	34,997	7,527	985	91,749	11,326	1,614	90,198	11,442	1,477	83,132	10,657
20 percent under 25 percent.....	703	39,439	8,306	1,118	69,921	11,684	1,588	88,206	15,425	1,484	80,356	14,101
25 percent under 50 percent.....	3,291	165,589	58,123	4,107	59,921	13,320	1,525	58,394	13,137	1,369	52,803	11,866
50 percent or more.....	787	12,196	7,483	4,519	162,778	65,836	6,123	150,086	52,353	5,673	141,274	49,541
No percent computed.....				7,568	120,523	80,047	1,316	14,224	(1)	997	10,780	6,346
Partnerships without net profit.....	1,038	20,202	2,062	4,749	80,148	215,917	3,067	100,766	29,548	2,387	68,254	23,918
Partnerships with net profit, total.....	10,610	288,790	66,212	13,466	623,049	47,522	19,032	1,904,146	986,124	22,071	2,132,287	1,163,720
Greater than zero, under 1 percent.....	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
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.....	205	7,429	246	410	45,113	1,661	290	23,395	894	215	7,601	265
3 percent under 4 percent.....	163	5,073	233	815	63,326	4,603	323	32,508	2,501	274	22,330	1,725
4 percent under 5 percent.....	581	37,366	2,658	999	91,896	11,218	333	31,310	189	274	10,143	1,336
5 percent under 10 percent.....	733	26,347	7,346	1,068	71,310	14,548	545	50,584	9,970	398	19,512	3,431
10 percent under 15 percent.....	896	39,450	7,111	1,068	37,140	8,589	607	50,086	10,999	459	42,851	9,735
15 percent under 20 percent.....	920	38,290	6,456	647	37,140	8,589	607	42,851	169,826	4,286	516,010	211,957
20 percent under 25 percent.....	3,240	86,709	28,403	2,565	75,641	24,444	3,847	424,811	169,826	4,286	516,010	211,957
25 percent under 50 percent.....	1,644	19,266	11,609	1,638	33,344	22,719	11,539	1,204,934	794,934	14,796	1,470,171	938,188
50 percent or more.....				(1)		(1)	(1)		(1)			
No percent computed.....	1,873	21,058	21,945	5,073	163,397	240,293	1,308	46,272	27,886	1,267	25,688	23,100
Partnerships without net profit.....												
Partnerships with net profit, total.....	5,985	752,580	167,943	9,115	925,892	336,471	2,748	777,746	20,425	5,120	96,587	30,053
Greater than zero, under 1 percent.....	5,115	718,735	174,012	8,519	916,841	338,525	2,084	73,229	22,207	3,932	87,204	32,258
1 percent under 2 percent.....	143	40,072	209	295	9,401	227	(1)	(1)	(1)	129	10,097	147
2 percent under 3 percent.....												
3 percent under 4 percent.....	154	41,564	1,465	196	13,865	1,020	181	19,334	2,088	221	15,011	967
4 percent under 5 percent.....	200	99,747	7,785	312	38,660	5,140	279	7,381	716	215	3,483	716
5 percent under 10 percent.....	318	105,778	13,074	256	91,039	17,098	247	12,027	2,567	(1)	(1)	(1)
10 percent under 15 percent.....	256	78,511	13,605	338	111,827	24,520	854	26,520	8,682	616	15,782	5,750
15 percent under 20 percent.....	210	66,674	13,629	302	438,542	158,929	743	13,913	8,855	1,906	31,282	22,361
20 percent under 25 percent.....	2,017	223,213	75,482	3,021	213,507	130,989	743	13,913	8,855	1,906	31,282	22,361
25 percent under 50 percent.....	1,797	89,176	45,672	4,057	213,507	130,989	743	13,913	8,855	1,906	31,282	22,361
50 percent or more.....				(1)		(1)	(1)		(1)			
No percent computed.....	870	33,845	26,069	596	9,051	2,054	604	4,521	21,782	1,688	9,383	22,205
Partnerships without net profit.....												

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	620,716	59,291
Greater than zero, under 50 percent.....	13,783	586,858	225,026	158,147	1,914	51,932	19,295	4,398
50 percent under 60 percent.....	5,362	575,417	321,115	103,567	682	22,495	12,367	1,438
60 percent under 70 percent.....	6,561	1,126,800	737,447	143,030	1,167	73,214	47,969	3,922
70 percent under 75 percent.....	3,322	773,576	560,226	69,671	663	52,738	32,121	4,049
75 percent under 80 percent.....	2,482	821,712	597,504	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	108,439	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	247	23,567	14,951	1,250
60 percent under 70 percent.....	751	181,370	119,213	19,262				
70 percent under 75 percent.....	520	129,625	93,995	10,486	197	42,112	34,204	2,137
75 percent under 80 percent.....	510	157,083	122,036	10,920				
80 percent under 85 percent.....	552	229,776	189,858	11,853	148	38,443	33,866	1,288
85 percent under 90 percent.....	512	236,252	206,822	9,923				
90 percent under 95 percent.....	325	355,167	329,338	9,013	113	56,526	52,797	2,058
95 percent under 100 percent.....	33	81,444	78,332	886	58	62,384	60,949	697
No percent computed.....	(1)	(1)	(1)	(1)	180	5,363	6,515	1,091
Apparel and Other Finished Products Made From Fabrics and Similar Materials								
Total.....	3,411	933,132	719,276	70,660	562	77,429	63,209	4,328
Greater than zero, under 50 percent.....	592	20,136	8,233	5,777	127	6,907	4,234	500
50 percent under 60 percent.....	371	36,145	20,770	7,072				
60 percent under 70 percent.....	721	136,076	89,899	15,675	105	21,678	16,530	497
70 percent under 75 percent.....	440	120,367	87,213	9,201				
75 percent under 80 percent.....	496	202,567	157,299	12,790	163	24,540	20,201	1,279
80 percent under 85 percent.....	499	242,028	204,815	13,975				
85 percent under 90 percent.....	170	135,527	119,603	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.....	5,327	606,752	428,526	64,378	2,002	189,058	157,206	22,945
Greater than zero, under 50 percent.....	1,713	87,418	32,844	22,819	51	17,906	6,398	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	3,121	131	18,731	16,361	1,186
90 percent under 95 percent.....	49	24,308	22,291	945	(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	26,527	47,140	19,149	195	1,884	1,051	228
60 percent under 70 percent.....	926	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.....	223	51,420	41,586	3,113	12	7,130	4,278	901
80 percent under 85 percent.....								
85 percent under 90 percent.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
90 percent under 95 percent.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
95 percent under 100 percent.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
No percent computed.....	(1)	(1)	(1)	(1)	18	1,142	1,352	2,541
Machinery, Except Electrical and Transportation Equipment								
Total.....	4,000	459,412	296,369	79,561	312	37,294	26,584	2,315
Greater than zero, under 50 percent.....	1,397	84,552	30,730	23,505	227	3,652	437	465
50 percent under 60 percent.....	477	64,232	36,351	13,432	204	7,427	4,562	662
60 percent under 70 percent.....	754	116,166	75,144	17,099				
70 percent under 75 percent.....	299	62,821	49,978	7,447	169	17,224	13,054	726
75 percent under 80 percent.....	167	43,334	33,526	3,447				
80 percent under 85 percent.....	144	53,919	44,617	3,358	90	6,667	5,776	612
85 percent under 90 percent.....	157	25,932	22,813	1,005				
90 percent under 95 percent.....	(1)	(1)	(1)	(1)	(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)

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								
<u>Other Manufacturing Industries</u>								
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	593	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	4,968,924	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
<u>Wholesale Trade</u>								
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	225,031	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	147	19,011	10,302	1,027
50 percent under 60 percent.....	224	44,197	24,661	4,324				
60 percent under 70 percent.....	318	59,324	39,363	5,002				
70 percent under 75 percent.....	510	106,752	77,457	7,053				
75 percent under 80 percent.....	501	211,502	164,839	11,459				
80 percent under 85 percent.....	1,154	485,090	401,600	20,812	226	57,772	47,139	876
85 percent under 90 percent.....	1,189	661,319	580,718	20,484				
90 percent under 95 percent.....	839	930,340	862,185	17,773				
95 percent under 100 percent.....	221	312,064	300,286	4,026				
No percent computed.....	611	39,531	-	11,742				
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
<u>Retail Trade</u>								
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	245,123	3,967	412,589	353,277	11,307
Greater than zero, under 50 percent.....	371	17,717	14,723	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	54,843	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	112,315	648	133,176	110,445	2,646
85 percent under 90 percent.....	6,710	1,122,323	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.....	9,849	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	152	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.....	1,473	168,652	122,274	12,944	210	20,679	14,973	813
75 percent under 80 percent.....	1,068	135,638	105,383	4,642	(1)	(1)	(1)	(1)
80 percent under 85 percent.....	1,223	152,207	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	382	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	354	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)	240	9,347	9,131	1,296
90 percent under 95 percent.....	1	2,418	2,198	6	273	2,572	3,612	2,029
95 percent under 100 percent.....	(1)	(1)	(1)	(1)	273	2,572	3,612	2,029
No percent computed.....	(1)	(1)	(1)	(1)	273	2,572	3,612	2,029
Furniture, home furnishings, and equipment, total.....	11,154	1,180,652	765,019	127,333	2,852	140,444	97,525	9,441
Greater than zero, under 50 percent.....	2,410	98,858	38,700	22,567	319	7,207	2,510	494
50 percent under 60 percent.....	1,991	213,920	119,307	27,074	468	22,445	12,465	1,351
60 percent under 70 percent.....	3,581	478,982	311,370	47,442	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	174	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.....	149	28,659	25,126	1,235	280	8,933	8,020	391
90 percent under 95 percent.....	(1)	(1)	(1)	-	(1)	(1)	(1)	(1)
95 percent under 100 percent.....	217	3,299	-	1,248	311	3,625	3,786	1,548
No percent computed.....	217	3,299	-	1,248	311	3,625	3,786	1,548
Automotive dealers, total.....	12,042	3,003,355	2,421,466	131,420	4,075	540,191	459,688	17,588
Greater than zero, under 50 percent.....	781	32,435	13,344	7,035	275	4,470	1,860	335
50 percent under 60 percent.....	963	65,371	36,425	8,732	295	21,054	13,554	899
60 percent under 70 percent.....	1,943	210,851	138,854	21,759	380	23,520	16,973	1,010
70 percent under 75 percent.....	1,401	153,802	111,703	10,900	397	35,757	27,619	976
75 percent under 80 percent.....	1,277	254,336	198,180	13,514	397	35,757	27,619	976
80 percent under 85 percent.....	1,904	694,502	575,872	25,393	585	84,076	73,999	2,429
85 percent under 90 percent.....	2,478	1,199,768	1,048,721	33,721	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	24,624	28,443	478	282	28,330	27,908	2,205
No percent computed.....	234	2,606	-	1,784	686	13,605	9,590	2,955
Gasoline service stations, total.....	25,205	2,130,174	1,629,690	171,587	5,451	241,722	193,039	8,095
Greater than zero, under 50 percent.....	749	33,642	13,399	7,051	313	11,078	4,924	413
50 percent under 60 percent.....	814	62,880	35,552	7,406	220	11,442	7,988	227
60 percent under 70 percent.....	2,536	226,222	150,284	23,539	542	37,042	27,096	629
70 percent under 75 percent.....	4,571	388,209	282,562	36,607	736	39,460	30,710	983
75 percent under 80 percent.....	7,415	674,213	523,641	51,170	736	39,460	30,710	983
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.....	1,593	197,304	171,816	10,460	1,115	51,922	45,288	1,396
90 percent under 95 percent.....	579	44,335	41,174	1,682	272	21,446	19,732	1,219
95 percent under 100 percent.....	(1)	(1)	(1)	(1)	256	2,352	8,162	605
No percent computed.....	336	4,283	503	2,526	487	5,520	3,676	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	102	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	} 266	15,568	12,188	1,113
75 percent under 80 percent.....	518	78,046	60,229	5,468				
80 percent under 85 percent.....	186	18,228	14,901	1,111	(1)	(1)	(1)	(1)
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.....	(1)	(1)	(1)	(1)	-	-	-	-
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	22,384	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	} 333	18,548	10,945	1,077
50 percent under 60 percent.....	500	47,007	25,804	4,665				
60 percent under 70 percent.....	1,064	187,081	123,821	17,002	} 150	11,803	6,625	604
70 percent under 75 percent.....	801	153,920	111,743	10,140				
75 percent under 80 percent.....	727	181,594	141,137	11,292	} 188	31,011	25,306	1,404
80 percent under 85 percent.....	741	201,168	166,688	10,449				
85 percent under 90 percent.....	318	116,824	101,860	4,025	} 257	26,192	23,405	1,431
90 percent under 95 percent.....	115	63,391	58,906	1,465				
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 partner-ships	Business receipts (Thousand dollars)	Purchases beginning inventory (Thousand dollars)	Ending inventory (Thousand dollars)	Number of partner-ships	Business receipts (Thousand dollars)	Purchases beginning inventory (Thousand dollars)	Ending inventory (Thousand dollars)	Number of partner-ships	Business receipts (Thousand dollars)	Purchases beginning inventory (Thousand dollars)	Ending inventory (Thousand dollars)	Number of partner-ships	Business receipts (Thousand dollars)	Purchases beginning inventory (Thousand dollars)	Ending inventory (Thousand dollars)
Greater than zero, under 5 percent.....	290,811	31,725,248	38,177,314	3,000,500	172,121	29,020,080	25,237,077	3,259,814	23,520	10,235,222	2,763,353	41,752	20,035	1,531,215	2,111,075	3,011,075
5 percent under 10 percent.....	59,982	10,010,114	2,572,423	205,322	47,790	9,245,550	7,501,137	194,500	7,037	4,340,239	7,233,844	7,535	1,253	2,035,911	3,567,086	71,313
10 percent under 15 percent.....	40,403	7,282,326	1,517,911	444,736	39,017	6,723,912	5,184,136	403,385	4,444	2,218,779	1,900,773	165,045	3,400	2,119,474	1,409,284	138,378
15 percent under 20 percent.....	24,938	4,778,733	1,211,547	521,538	21,761	4,407,761	3,187,029	478,900	3,126	1,519,280	1,408,148	175,140	2,773	1,417,373	1,305,440	113,114
20 percent under 25 percent.....	17,991	3,111,008	2,506,856	479,734	15,607	2,835,025	2,436,383	434,386	2,450	846,014	781,306	134,543	2,040	784,301	729,482	124,709
25 percent under 30 percent.....	15,411	2,386,932	2,106,032	486,425	13,215	2,139,584	1,939,711	195,115	2,153	606,807	591,157	132,850	1,879	592,123	53,083	120,447
30 percent under 35 percent.....	12,241	1,980,004	1,514,793	414,434	10,409	1,825,834	1,358,689	371,143	1,185	333,510	347,001	94,259	94	301,392	315,070	85,422
35 percent under 40 percent.....	10,034	1,117,158	1,111,702	359,700	8,451	903,251	886,649	216,584	793	117,450	192,000	54,707	185	154,422	152,134	49,137
40 percent under 45 percent.....	7,351	824,932	653,059	247,472	5,093	596,159	566,875	211,814	551	83,794	90,370	33,376	457	75,504	80,509	30,134
45 percent under 50 percent.....	8,831	580,079	600,007	285,888	6,786	485,155	544,808	238,856	775	81,096	92,411	41,528	112	77,247	73,935	32,799
50 percent or more.....	1,044	306,427	364,047	217,232	6,132	221,010	287,495	169,486	1,026	35,293	47,684	29,272	716	30,128	36,923	23,756
Total.....	700,811	100,010,114	100,010,114	3,000,500	172,121	29,020,080	25,237,077	3,259,814	23,520	10,235,222	2,763,353	41,752	20,035	1,531,215	2,111,075	3,011,075
Wholesale and retail trade																
Greater than zero, under 5 percent.....	4,138	2,025,244	2,744,139	113,160	4,612	2,110,664	2,152,906	90,329	759	259,633	238,463	38,348	637	240,456	221,720	36,915
5 percent under 10 percent.....	3,277	1,711,976	1,279,574	251,154	2,332	1,661,030	1,371,243	22,996	160	68,712	59,714	11,115	136	65,906	57,774	11,139
10 percent under 15 percent.....	337	572,070	534,451	36,364	707	553,053	515,132	36,895	160	68,712	59,714	11,115	136	65,906	57,774	11,139
15 percent under 20 percent.....	333	234,569	224,332	6,931	311	193,889	182,853	21,374	117	68,712	59,714	11,115	136	65,906	57,774	11,139
20 percent under 25 percent.....	164	51,474	51,873	6,931	116	41,239	41,772	7,043	108	37,956	36,284	7,910	47	30,802	29,294	5,018
25 percent under 30 percent.....	169	46,037	44,914	10,749	100	38,070	36,713	8,826	88	33,166	34,334	7,910	47	30,802	29,294	5,018
30 percent under 35 percent.....	1	1,309	1,340	434	1	1,304	1,340	434	1	1,304	1,340	434	1	1,304	1,340	434
35 percent under 40 percent.....	3	3,078	2,995	1,360	1	2,991	2,906	319	141	15,576	15,936	6,527	121	15,137	15,470	6,297
40 percent under 45 percent.....	3	3,078	2,995	1,360	1	2,991	2,906	319	141	15,576	15,936	6,527	121	15,137	15,470	6,297
45 percent or more.....	1	1,309	1,340	434	1	1,304	1,340	434	1	1,304	1,340	434	1	1,304	1,340	434
Total.....	4,138	2,025,244	2,744,139	113,160	4,612	2,110,664	2,152,906	90,329	759	259,633	238,463	38,348	637	240,456	221,720	36,915
Electrical goods																
Greater than zero, under 5 percent.....	1	1,309	1,340	434	1	1,304	1,340	434	1	1,304	1,340	434	1	1,304	1,340	434
5 percent under 10 percent.....	1	1,309	1,340	434	1	1,304	1,340	434	1	1,304	1,340	434	1	1,304	1,340	434
10 percent under 15 percent.....	1	1,309	1,340	434	1	1,304	1,340	434	1	1,304	1,340	434	1	1,304	1,340	434
15 percent under 20 percent.....	1	1,309	1,340	434	1	1,304	1,340	434	1	1,304	1,340	434	1	1,304	1,340	434
20 percent under 25 percent.....	1	1,309	1,340	434	1	1,304	1,340	434	1	1,304	1,340	434	1	1,304	1,340	434
25 percent under 30 percent.....	1	1,309	1,340	434	1	1,304	1,340	434	1	1,304	1,340	434	1	1,304	1,340	434
30 percent under 35 percent.....	1	1,309	1,340	434	1	1,304	1,340	434	1	1,304	1,340	434	1	1,304	1,340	434
35 percent under 40 percent.....	1	1,309	1,340	434	1	1,304	1,340	434	1	1,304	1,340	434	1	1,304	1,340	434
40 percent under 45 percent.....	1	1,309	1,340	434	1	1,304	1,340	434	1	1,304	1,340	434	1	1,304	1,340	434
45 percent or more.....	1	1,309	1,340	434	1	1,304	1,340	434	1	1,304	1,340	434	1	1,304	1,340	434
Total.....	1	1,309	1,340	434	1	1,304	1,340	434	1	1,304	1,340	434	1	1,304	1,340	434
Beer, wine, and distilled alcoholic beverages																
Greater than zero, under 5 percent.....	606	225,705	211,038	37,704	565	215,161	200,323	36,231	1,063	534,783	463,763	37,100	866	500,564	444,363	35,735
5 percent under 10 percent.....	1	32,155	27,871	2,200	45	31,04	27,174	2,211	343	231,440	193,326	5,716	498	219,347	183,578	5,427
10 percent under 15 percent.....	1	32,155	27,871	2,200	45	31,04	27,174	2,211	343	231,440	193,326	5,716	498	219,347	183,578	5,427
15 percent under 20 percent.....	142	54,844	51,176	9,050	117	53,700	50,050	8,854	135	92,853	85,450	10,447	75	86,232	81,424	10,053
20 percent under 25 percent.....	148	60,908	62,305	15,254	136	53,775	55,021	13,366	12	25,430	23,249	4,316	30	24,277	25,301	4,308
25 percent under 30 percent.....	91	10,382	11,443	4,113	89	9,743	10,803	3,481	6	3,536	4,051	1,050	6	3,536	4,051	1,050
30 percent under 35 percent.....	1	1,309	1,340	434	1	1,304	1,340	434	1	1,304	1,340	434	1	1,304	1,340	434
35 percent under 40 percent.....	1	1,309	1,340	434	1	1,304	1,340	434	1	1,304	1,340	434	1	1,304	1,340	434
40 percent under 45 percent.....	1	1,309	1,340	434	1	1,304	1,340	434	1	1,304	1,340	434	1	1,304	1,340	434
45 percent or more.....	1	1,309	1,340	434	1	1,304	1,340	434	1	1,304	1,340	434	1	1,304	1,340	434
Total.....	606	225,705	211,038	37,704	565	215,161	200,323	36,231	1,063	534,783	463,763	37,100	866	500,564	444,363	35,735
Drugs, chemicals, and allied products																
Greater than zero, under 5 percent.....	682	523,110	473,117	67,212	829	473,095	443,555	61,007	360	134,332	121,224	15,314	321	129,947	117,113	14,545
5 percent under 10 percent.....	112	53,597	47,064	1,327	70	47,595	41,809	1,162	23	24,395	23,112	2,023	33	24,395	23,112	2,023
10 percent under 15 percent.....	185	114,137	105,806	4,135	174	115,245	102,369	7,842	23	24,395	23,112	2,023	33	24,395	23,112	2,023
15 percent under 20 percent.....	146	95,315	92,502	3,015	146	95,315	92,502	3,015	86	32,031	29,851	4,883	90	41,544	42,784	5,293
20 percent under 25 percent.....	194	75,945	75,923	17,925	167	74,171	74,171	15,130	78	11,544	9,112	2,173	53	10,878	9,307	2,300
25 percent under 30 percent.....	42	7,833	10,475	3,389	42	7,833	10,475	3,389	42	7,833	10,475	3,389	42	7,833	10,475	3,389
30 percent under 35 percent.....	42	7,833	10,475	3,389	42	7,833	10,475	3,389	42	7,833	10,475	3,389	42	7,833	10,475	3,389
35 percent under 40 percent.....	42	7,833	10,475	3,389	42	7,833	10,475	3,389	42	7,833	10,475	3,389	42	7,833	10,475	3,389
40 percent under 45 percent.....	42	7,833	10,475	3,389	42	7,833	10,475	3,389	42	7,833	10,475	3,389	42	7,833	10,475	3,389
45 percent or more.....	42	7,833	10,475	3,389	42	7,833	10,475	3,389	42	7,833	10,475	3,389	42	7,833	10,475	3,389
Total.....	682	523,110	473,117	67,212	829	473,095	443,555	61,007	360	134,332	121,224	15,314	321	129,947	117,113	14,545

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, BUSINESS RECEIPTS, 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 partner-ships	Business receipts (Thousand dollars)	Purchases plus beginning inventory (Thousand dollars)	Number of partner-ships	Business receipts (Thousand dollars)	Purchases plus beginning inventory (Thousand dollars)	Number of partner-ships	Business receipts (Thousand dollars)	Purchases plus beginning inventory (Thousand dollars)	Number of partner-ships	Business receipts (Thousand dollars)	Purchases plus beginning inventory (Thousand dollars)
Greater than zero, under 5 percent.....	114	85,731	76,032	110	75,714	66,462	169	41,046	30,733	169	41,046	30,733
5 percent under 10 percent.....	139	43,913	4,315	136	61,955	83,778	246	67,925	5,371	244	67,925	5,371
10 percent under 15 percent.....	97	32,489	27,868	92	31,601	3,335	291	109,094	93,168	206	103,081	89,824
15 percent under 20 percent.....	47	34,238	30,580	28	33,487	29,895	291	60,618	78,599	203	75,899	66,287
20 percent under 25 percent.....	(1)	(1)	(1)	(1)	(1)	(1)	238	62,482	58,390	207	58,465	54,093
25 percent under 30 percent.....	17	10,309	10,483	17	10,309	10,483	115	36,633	37,834	148	40,254	38,841
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)	(1)	(1)	(1)	(1)
40 percent under 50 percent.....	(1)	(1)	(1)	(1)	(1)	(1)	164	23,610	23,549	140	20,957	20,840
50 percent or more.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Total.....	608	266,575	239,518	535	242,533	223,315	1,573	457,094	399,030	1,257	422,090	361,141
Wholesale trade—Continued												
Lumber and construction materials												
Greater than zero, under 5 percent.....	1,803	344,061	305,449	1,481	324,433	285,214	1,424	1,709,092	1,740,373	1,193	1,587,120	1,621,832
5 percent under 10 percent.....	59	19,239	16,443	33	15,875	13,960	602	881,048	845,943	525	805,683	774,428
10 percent under 15 percent.....	144	30,785	24,529	136	1,995	(1)	306	310,637	310,457	259	301,167	299,156
15 percent under 20 percent.....	258	74,038	60,432	197	71,233	58,147	161	228,335	244,471	133	214,512	229,713
20 percent under 25 percent.....	506	80,398	71,893	427	76,375	68,335	55	74,979	88,083	46	63,090	76,354
25 percent under 30 percent.....	163	31,234	29,303	(1)	(1)	(1)	59	69,161	86,126	33	66,503	83,518
30 percent under 35 percent.....	169	25,647	25,011	150	24,856	24,484	11	10,148	47,494	50	38,592	44,240
35 percent under 40 percent.....	(1)	(1)	(1)	(1)	(1)	(1)	11	13,098	14,220	10	10,475	11,504
40 percent under 50 percent.....	270	19,222	22,420	211	13,940	14,956	18	(1)	(1)	17	12,552	14,004
50 percent or more.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Total.....	10,207	3,175,983	2,820,983	8,601	2,980,149	2,633,240	172,549	20,450,998	17,530,403	148,048	18,541,727	15,717,873
Other wholesalers												
Greater than zero, under 5 percent.....	2,609	1,273,356	1,112,338	2,338	1,210,859	1,056,458	45,874	5,359,556	4,069,238	40,737	4,930,473	3,704,932
5 percent under 10 percent.....	2,066	752,624	654,015	1,785	707,266	612,507	35,613	4,826,285	3,972,131	31,364	4,394,372	3,599,955
10 percent under 15 percent.....	1,350	428,732	373,640	1,244	403,730	343,058	21,205	3,111,939	2,686,031	18,468	2,854,162	2,446,959
15 percent under 20 percent.....	1,168	288,808	250,932	996	269,688	233,519	14,995	2,138,931	1,873,953	13,109	1,940,337	1,683,236
20 percent under 25 percent.....	880	185,730	169,871	769	173,940	158,193	12,642	1,680,360	1,489,195	10,791	1,504,090	1,322,255
25 percent under 30 percent.....	541	106,938	103,121	405	94,100	90,453	10,850	1,187,043	1,112,530	9,117	1,096,258	988,403
30 percent under 35 percent.....	316	55,653	53,493	260	52,047	49,002	9,026	902,417	862,474	7,574	806,191	794,992
35 percent under 40 percent.....	260	25,747	26,647	201	23,572	25,792	6,431	535,221	564,874	5,417	449,172	470,818
40 percent under 50 percent.....	311	38,931	47,402	115	27,152	34,975	7,935	487,000	557,862	6,212	410,852	424,920
50 percent or more.....	703	19,394	27,594	488	17,795	23,809	7,793	226,988	310,132	5,274	187,820	243,354
Total.....	10,207	3,175,983	2,820,983	8,601	2,980,149	2,633,240	172,549	20,450,998	17,530,403	148,048	18,541,727	15,717,873
Retail trade												
Total												
Greater than zero, under 5 percent.....	2,609	1,273,356	1,112,338	2,338	1,210,859	1,056,458	45,874	5,359,556	4,069,238	40,737	4,930,473	3,704,932
5 percent under 10 percent.....	2,066	752,624	654,015	1,785	707,266	612,507	35,613	4,826,285	3,972,131	31,364	4,394,372	3,599,955
10 percent under 15 percent.....	1,350	428,732	373,640	1,244	403,730	343,058	21,205	3,111,939	2,686,031	18,468	2,854,162	2,446,959
15 percent under 20 percent.....	1,168	288,808	250,932	996	269,688	233,519	14,995	2,138,931	1,873,953	13,109	1,940,337	1,683,236
20 percent under 25 percent.....	880	185,730	169,871	769	173,940	158,193	12,642	1,680,360	1,489,195	10,791	1,504,090	1,322,255
25 percent under 30 percent.....	541	106,938	103,121	405	94,100	90,453	10,850	1,187,043	1,112,530	9,117	1,096,258	988,403
30 percent under 35 percent.....	316	55,653	53,493	260	52,047	49,002	9,026	902,417	862,474	7,574	806,191	794,992
35 percent under 40 percent.....	260	25,747	26,647	201	23,572	25,792	6,431	535,221	564,874	5,417	449,172	470,818
40 percent under 50 percent.....	311	38,931	47,402	115	27,152	34,975	7,935	487,000	557,862	6,212	410,852	424,920
50 percent or more.....	703	19,394	27,594	488	17,795	23,809	7,793	226,988	310,132	5,274	187,820	243,354
Total.....	10,207	3,175,983	2,820,983	8,601	2,980,149	2,633,240	172,549	20,450,998	17,530,403	148,048	18,541,727	15,717,873
Retail trade—Continued												
Total Food												
Greater than zero, under 5 percent.....	29,250	4,923,232	4,243,975	26,997	4,576,780	3,933,598	26,424	4,674,623	4,103,037	23,874	4,349,251	3,804,739
5 percent under 10 percent.....	10,887	2,269,578	1,893,738	10,008	2,148,517	1,790,494	9,126	2,135,544	1,819,622	8,449	2,027,329	1,724,211
10 percent under 15 percent.....	12,310	2,109,325	1,937,818	11,283	1,937,818	1,694,746	11,334	2,041,958	1,812,272	10,390	1,874,424	1,659,372
15 percent under 20 percent.....	4,119	410,369	374,943	3,607	378,459	339,547	3,685	382,494	354,550	3,197	346,768	310,702
20 percent under 25 percent.....	1,247	83,787	81,278	1,055	74,636	71,604	1,143	78,166	76,865	941	69,015	67,191
25 percent under 30 percent.....	383	18,615	18,177	324	17,504	17,092	344	17,719	17,494	285	16,408	16,384
30 percent under 35 percent.....	431	11,704	12,262	326	7,625	8,175	333	9,912	10,845	235	7,081	7,830
35 percent under 40 percent.....	220	7,981	8,739	162	6,850	7,788	200	6,139	7,126	(1)	(1)	(1)
40 percent under 50 percent.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
50 percent or more.....	353	5,673	4,981	274	5,371	4,181	274	2,911	4,258	215	2,918	3,873
Total.....	29,250	4,923,232	4,243,975	26,997	4,576,780	3,933,598	26,424	4,674,623	4,103,037	23,874	4,349,251	3,804,739

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 and without net profit				Partnerships with net profit			
	Number of partner-ships	Business receipts (Thousand dollars)	Purchases plus beginning inventory (Thousand dollars)	Ending inventory (Thousand dollars)	Number of partner-ships	Business receipts (Thousand dollars)	Purchases plus beginning inventory (Thousand dollars)	Ending inventory (Thousand dollars)	Number of partner-ships	Business receipts (Thousand dollars)	Purchases plus beginning inventory (Thousand dollars)	Ending inventory (Thousand dollars)
Greater than zero, under 5 percent.....	1,849	1,074,946	66,275	4,351	1,473	130,417	58,110	3,876	1,616	101,811	74,663	4,991
5 percent under 10 percent.....	950	71,445	32,317	1,073	921	11,202	26,237	820	811	42,560	41,799	1,010
10 percent under 15 percent.....	54	4,436	1,685	1,685	516	7,632	2,243	1,588	382	18,511	14,253	547
15 percent under 20 percent.....	228	20,325	8,000	1,138	223	18,211	8,192	1,083	206	13,550	11,727	1,531
20 percent under 25 percent.....	(1)	(1)	(1)	(1)	(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)	(1)	(1)	(1)	(1)
35 percent under 40 percent.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
40 percent under 50 percent.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
50 percent or more.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Total.....	9,010	1,103,393	1,023,685	25,012	7,596	963,833	92,751	19,713	12,067	1,344,535	1,230,692	348,444
General merchandise												
Greater than zero, under 5 percent.....	392	4,542	37,742	1,305	308	11,644	32,229	1,117	304	17,158	12,912	383
5 percent under 10 percent.....	1,074	1,528	12,340	10,125	936	147,930	118,253	4,001	434	84,887	63,274	5,108
10 percent under 15 percent.....	1,167	2,071	18,521	27,815	1,010	1,02,204	1,05,152	21,192	1,104	133,756	109,422	13,247
15 percent under 20 percent.....	1,167	172,110	154,442	27,147	1,024	187,300	136,852	24,360	1,123	164,264	130,592	22,496
20 percent under 25 percent.....	1,120	170,757	156,281	35,147	1,000	158,650	143,969	32,234	1,473	240,971	204,756	46,725
25 percent under 30 percent.....	996	114,745	110,452	30,152	904	111,692	107,304	29,216	1,498	188,388	168,236	46,339
30 percent under 35 percent.....	834	51,518	47,182	11,862	671	75,056	75,056	24,216	1,842	208,747	187,727	67,727
35 percent under 40 percent.....	580	59,105	54,104	23,748	432	45,955	48,392	18,273	1,060	143,403	150,088	56,159
40 percent under 50 percent.....	1,170	51,364	72,109	31,564	831	47,484	58,754	25,968	1,776	116,472	131,807	58,047
50 percent or more.....	705	15,838	21,443	13,406	480	14,333	19,811	11,333	1,141	36,623	54,718	21,152
Total.....	10,801	1,207,530	1,013,323	344,793	8,948	1,084,836	900,168	210,981	10,728	2,744,431	2,583,616	370,070
Furniture, home furnishings, and equipment												
Greater than zero, under 5 percent.....	306	37,453	19,046	571	246	24,051	16,912	525	112	141,828	122,295	3,881
5 percent under 10 percent.....	950	8,683	37,860	4,644	761	176,952	52,941	4,294	1,777	676,580	631,970	49,748
10 percent under 15 percent.....	1,257	174,187	124,568	16,377	1,056	196,848	117,344	34,414	2,431	677,744	93,402	11,332
15 percent under 20 percent.....	1,461	234,138	185,134	32,995	1,374	224,335	181,057	31,768	2,074	509,283	487,671	84,117
20 percent under 25 percent.....	1,606	236,694	154,207	43,370	1,477	214,382	179,626	40,155	1,232	198,843	188,476	41,586
25 percent under 30 percent.....	1,235	184,915	165,642	45,085	1,336	168,321	146,809	34,002	814	44,286	34,435	25,374
30 percent under 35 percent.....	1,126	118,905	104,871	35,350	964	91,449	84,597	27,346	495	44,081	44,721	15,308
35 percent under 40 percent.....	779	127,912	67,900	25,135	681	60,285	50,860	32,164	568	5,148	28,237	10,480
40 percent under 50 percent.....	677	42,368	44,476	19,283	497	32,771	33,760	34,619	307	21,407	26,601	11,426
50 percent or more.....	862	25,994	35,859	21,593	411	21,075	27,172	15,792	457	15,131	17,808	10,828
Total.....	10,801	1,207,530	1,013,323	344,793	8,948	1,084,836	900,168	210,981	10,728	2,744,431	2,583,616	370,070
Automotive dealers												
Greater than zero, under 5 percent.....	306	37,453	19,046	571	246	24,051	16,912	525	112	141,828	122,295	3,881
5 percent under 10 percent.....	950	8,683	37,860	4,644	761	176,952	52,941	4,294	1,777	676,580	631,970	49,748
10 percent under 15 percent.....	1,257	174,187	124,568	16,377	1,056	196,848	117,344	34,414	2,431	677,744	93,402	11,332
15 percent under 20 percent.....	1,461	234,138	185,134	32,995	1,374	224,335	181,057	31,768	2,074	509,283	487,671	84,117
20 percent under 25 percent.....	1,606	236,694	154,207	43,370	1,477	214,382	179,626	40,155	1,232	198,843	188,476	41,586
25 percent under 30 percent.....	1,235	184,915	165,642	45,085	1,336	168,321	146,809	34,002	814	44,286	34,435	25,374
30 percent under 35 percent.....	1,126	118,905	104,871	35,350	964	91,449	84,597	27,346	495	44,081	44,721	15,308
35 percent under 40 percent.....	779	127,912	67,900	25,135	681	60,285	50,860	32,164	568	5,148	28,237	10,480
40 percent under 50 percent.....	677	42,368	44,476	19,283	497	32,771	33,760	34,619	307	21,407	26,601	11,426
50 percent or more.....	862	25,994	35,859	21,593	411	21,075	27,172	15,792	457	15,131	17,808	10,828
Total.....	10,801	1,207,530	1,013,323	344,793	8,948	1,084,836	900,168	210,981	10,728	2,744,431	2,583,616	370,070
Baking and drinking places												
Greater than zero, under 5 percent.....	23,443	2,020,146	1,050,579	91,404	20,033	1,855,055	1,483,207	79,553	29,311	1,857,124	1,025,282	56,054
5 percent under 10 percent.....	14,288	1,220,211	1,034,472	29,710	11,239	1,113,413	947,855	37,130	17,060	1,128,410	622,414	14,859
10 percent under 15 percent.....	1,603	515,577	412,670	27,815	5,590	460,190	365,138	24,692	7,355	4,434	245,750	17,685
15 percent under 20 percent.....	2,000	34,078	11,152	13,475	1,570	117,091	46,737	11,542	2,900	1,053,333	98,186	1,633
20 percent under 25 percent.....	959	57,806	52,776	9,124	803	51,707	46,435	8,040	464	52,851	33,591	5,848
25 percent under 30 percent.....	372	15,457	14,175	3,227	255	10,448	10,233	2,273	383	19,893	13,537	3,051
30 percent under 35 percent.....	440	14,451	14,126	3,643	283	9,430	8,732	2,357	234	4,909	3,003	1,003
35 percent under 40 percent.....	235	5,312	5,791	1,277	293	11,376	9,077	3,519	181	2,796	1,348	426
40 percent under 50 percent.....	144	7,984	4,157	2,333	293	11,376	9,077	3,519	234	2,631	2,857	1,386
50 percent or more.....	144	7,984	4,157	2,333	293	11,376	9,077	3,519	234	2,631	2,857	1,386

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

	Partnerships with and without net profit				Partnerships with and without net profit				Partnerships with net profit			
	Number of partner-ships	Business receipts (Thousand dollars)	Purchases plus beginning inventory (Thousand dollars)	Ending inventory (Thousand dollars)	Number of partner-ships	Business receipts (Thousand dollars)	Purchases plus beginning inventory (Thousand dollars)	Ending inventory (Thousand dollars)	Number of partner-ships	Business receipts (Thousand dollars)	Purchases plus beginning inventory (Thousand dollars)	Ending inventory (Thousand dollars)
Ending inventory to purchases plus beginning inventory												
Greater than zero, under 5 percent.....	4,620	803,840	723,069	150,302	3,921	738,575	660,870	136,979	9,320	1,239,670	1,307,187	366,510
5 percent under 10 percent.....	208	43,387	33,297	1,085	162	33,465	25,283	777	193	25,338	21,675	731
10 percent under 15 percent.....	572	93,023	73,379	3,562	294	84,896	67,070	1,717	103	76,336	67,912	1,380
15 percent under 20 percent.....	70	15,452	129,053	16,421	664	145,569	123,387	15,752	537	99,177	91,440	11,333
20 percent under 25 percent.....	871	155,288	140,127	24,320	710	151,754	128,331	23,423	1,156	174,532	165,377	10,137
25 percent under 30 percent.....	479	120,520	111,798	25,318	476	110,605	101,930	21,122	1,156	195,237	192,822	42,927
30 percent under 35 percent.....	616	103,268	102,313	28,126	512	93,487	92,474	25,313	1,400	215,973	224,264	61,897
35 percent under 40 percent.....	582	70,740	71,898	23,445	498	64,969	65,344	21,260	1,593	190,353	207,526	67,246
40 percent under 50 percent.....	298	21,080	24,523	9,205	199	19,087	21,183	7,933	1,177	115,957	139,258	52,574
50 percent or more.....	325	27,601	28,652	11,904	284	27,092	28,051	11,033	1,868	108,717	123,724	59,453
	200	4,971	8,161	4,736	(1)	(1)	(1)	(1)	880	38,220	65,262	26,170
Total.....	1,098	70,942	70,696	21,458	776	56,798	56,720	16,977	1,514	188,028	137,839	11,096
Greater than zero, under 5 percent.....	207	12,236	10,961	1,661	148	11,270	10,148	1,607	644	102,181	71,322	1,483
5 percent under 10 percent.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	202	20,024	29,646	2,070
10 percent under 15 percent.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	201	21,228	15,945	1,823
15 percent under 20 percent.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
20 percent under 25 percent.....	200	12,993	12,087	3,325	232	22,165	20,474	5,131	279	17,340	14,581	4,075
25 percent under 30 percent.....	151	14,407	15,016	4,543	200	18,362	18,904	6,555	(1)	(1)	(1)	(1)
30 percent under 35 percent.....	152	12,281	12,635	4,701	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
35 percent under 40 percent.....	(1)	(1)	(1)	(1)	136	5,001	7,194	3,684	(1)	(1)	(1)	(1)
40 percent under 50 percent.....	195	1,672	3,221	1,930	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
50 percent or more.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
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
Greater than zero, under 5 percent.....	177	5,811	4,028	336	177	6,811	4,028	336	348	67,498	49,454	4,122
5 percent under 10 percent.....	181	9,034	7,454	964	(1)	(1)	(1)	(1)	1,222	223,102	175,287	221,571
10 percent under 15 percent.....	94	7,602	4,253	750	89	5,396	3,637	642	1,798	282,854	228,291	39,885
15 percent under 20 percent.....	279	13,856	9,583	2,490	259	13,643	9,464	2,460	1,840	263,170	219,699	49,217
20 percent under 25 percent.....	239	10,915	9,441	3,198	220	10,704	9,347	3,164	1,124	132,749	117,410	31,556
25 percent under 30 percent.....	234	8,073	7,916	3,610	(1)	(1)	(1)	(1)	642	64,195	60,188	19,425
30 percent under 35 percent.....	431	9,142	10,137	9,340	314	8,649	9,357	5,821	269	20,324	20,563	7,730
35 percent under 40 percent.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	298	14,831	17,535	8,303
40 percent under 50 percent.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	200	7,691	10,386	5,980
50 percent or more.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Total.....	4,659	567,965	517,464	69,695	4,062	531,847	483,602	64,711	798	74,878	66,460	7,313
Greater than zero, under 5 percent.....	347	29,422	23,987	931	269	27,558	22,747	897	260	1,851	14,048	1,286
5 percent under 10 percent.....	1,204	171,737	149,762	11,423	1,048	162,575	142,087	10,820	(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	19,154	2,369
15 percent under 20 percent.....	821	105,671	98,796	16,882	699	96,447	89,288	15,334	(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)
25 percent under 30 percent.....	225	19,420	21,464	6,129	166	17,290	18,978	5,379	(1)	(1)	(1)	(1)
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)	(1)	(1)	(1)	(1)
40 percent under 50 percent.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
50 percent or more.....	(1)	(1)	(1)	(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 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

	Partnerships with and without 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)
Ending inventory to purchases plus beginning inventory												
Wholesale and retail trade—Continued												
Florists												
Total.....	1,423	86,052	45,173	5,058	1,527	77,178	31,328	4,207	2,446	153,157	148,098	14,575
Greater than zero, under 5 percent.....	54	2,101	14,423	447	48	27,466	13,529	414		9,920	1,621	748
5 percent under 10 percent.....	426	21,088	11,100	837	292	13,006	10,111	758		5,554	4,481	774
10 percent under 15 percent.....	377	19,402	10,100	1,167	314	17,100	3,362	1,679		29,476	14,382	5,443
15 percent under 20 percent.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	166	42,012	52,106	30,313
20 percent under 25 percent.....									302	29,488	24,113	9,121
25 percent under 30 percent.....	213	10,148	5,806	1,442	176	8,398	4,717	1,143	272	17,476	14,382	5,443
30 percent under 35 percent.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	231	48,500	45,805	20,396
35 percent under 40 percent.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	1,053	42,012	52,106	30,313
40 percent under 45 percent.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)				
45 percent or more.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)				
Retail trade—Continued												
Other retail trade												
Total.....	10,437	215,437	782,424	137,486	8,412	807,444	478,344	117,908	4,742	1,029,208	883,048	113,752
Greater than zero, under 5 percent.....	1,402	170,242	140,205	4,444	1,046	145,186	118,383	3,653	946	310,316	255,281	5,382
5 percent under 10 percent.....	1,670	49,498	173,611	12,471	1,651	181,000	148,138	11,144	846	229,282	187,381	13,884
10 percent under 15 percent.....	1,158	136,498	108,342	13,753	1,320	120,317	97,332	12,389	607	147,534	110,788	14,195
15 percent under 20 percent.....	927	98,313	81,061	14,045	781	87,231	71,251	12,773	506	127,053	104,787	19,195
20 percent under 25 percent.....	1,014	117,481	99,164	22,132	813	104,401	86,732	14,190	324	94,795	83,680	14,144
25 percent under 30 percent.....	975	55,240	45,480	13,718	718	48,000	39,036	10,737	381	54,456	37,162	15,718
30 percent under 35 percent.....	783	44,096	47,706	15,336	646	51,167	44,785	14,375	217	37,383	36,276	11,590
35 percent under 40 percent.....	713	30,111	29,313	11,010	537	25,108	26,598	10,008	154	13,417	13,812	5,453
40 percent under 45 percent.....	744	31,446	34,977	12,500	447	26,750	28,288	12,748	221	7,413	8,734	3,721
45 percent or more.....	1,140	18,002	24,222	13,487	710	14,664	17,351	11,004	215	4,206	6,211	3,560
Jewelry stores												
Total.....					2,086	126,884						
Greater than zero, under 5 percent.....					(1)	(1)	(1)	(1)				
5 percent under 10 percent.....					(1)	(1)	(1)	(1)				
10 percent under 15 percent.....					(1)	(1)	(1)	(1)				
15 percent under 20 percent.....					(1)	(1)	(1)	(1)				
20 percent under 25 percent.....					47	4,278						
25 percent under 30 percent.....					242	24,540						
30 percent under 35 percent.....												
35 percent under 40 percent.....					252	16,353						
40 percent under 45 percent.....					571	43,045						
45 percent or more.....					872	31,574						
Wholesale and retail trade not allocable												
Total.....					4,058	448,138						
Greater than zero, under 5 percent.....					800	279,166						
5 percent under 10 percent.....					747	210,076						
10 percent under 15 percent.....					520	126,226						
15 percent under 20 percent.....					438	104,787						
20 percent under 25 percent.....					345	95,111						
25 percent under 30 percent.....					378	57,446						
30 percent under 35 percent.....					172	34,638						
35 percent under 40 percent.....					(1)	(1)						
40 percent under 45 percent.....					162	7,056						
45 percent or more.....					(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.....	939,663	73,438,680	391,765	249,620	20,640	44,555,583	9,147,650	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	28,219	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.....	-1,999	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	1,553,261	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	584,062	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	140	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.....	442	636,344	817	2,576	10	502,179	42,719	5,844	8,657	6,919	32,836	3,687
Wholesale trade.....	580	222,429	60	926	10	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	1,969
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	339	399	449	(1)
Wholesale and retail trade.....	433	45,975	14	220	-	30,699	3,480	571	698	1,697	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	-	41,799	585	482	608	2,462	2,229	229
Retail trade.....	1,479	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	2,565	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	26,444	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	11,778
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	32,932	64,700	11,731	15,997	27,093	92,803	9,574
Agriculture, forestry, and fisheries.....	2,603	98,100	229	596	-	57,359	2,957	976	2,838	7,129	6,672	1,765
Mining.....	299	17,774	4	1	-	14,060	120	298	251	1,385	2,427	96
Construction.....	766	75,271	32	164	3	57,116	1,369	671	437	1,614	7,780	641
Manufacturing.....	464	38,369	11	123	-	28,297	336	737	768	1,031	3,239	323
Transportation, communication, and sanitary services.....	208	16,691	-	-	-	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	720	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	23,266	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	-	12,545	26,571	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	17,643	27,692	112,286	9,713
Agriculture, forestry, and fisheries.....	607	25,735	59	139	13	17,710	650	351	629	1,664	2,126	506
Construction.....	1,340	72,617	31	289	15	48,658	936	2,794	1,471	1,892	16,709	1,202
Manufacturing.....	707	48,765	15	93	-	31,622	411	1,162	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	459,944	211	1,190	1	266,983	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.....	3,168	254,597	199	822	1	184,965	17,871	3,711	3,734	3,389	22,084	2,627
Wholesale and retail trade not allocable.....	62	9,978	-	27	-	7,263	711	104	154	135	704	(1)
Finance, insurance, and real estate.....	3,248	62,450	3,037	425	76	4,911	7,151	2,028	6,842	10,843	12,655	2,157
Services.....	2,394	124,576	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	16,400	1,023	2,183	2,785	15,813	1,290
Agriculture, forestry, and fisheries.....	263	6,297	-	7	-	6,680	211	6	60	290	477	143
Mining.....	-	-	-	-	-	-	-	-	-	-	-	-
Wholesale and retail trade.....	559	84,386	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	-	-	1,000	4,391	466	747	616	2,768	280
Services.....	272	12,358	11	-	39	1,930	2,069	177	149	277	4,002	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	1,277	11,832	21,329	73,459	3,368
Agriculture, forestry, and fisheries.....	115	1,148	1	-	-	71	579	-	75	387	1,242	(1)
Construction.....	260	27,730	4	391	-	22,078	157	430	453	300	1,766	184
Manufacturing.....	164	12,533	9	12	-	6,430	50	200	146	208	1,567	107
Wholesale and retail trade.....	3,011	167,744	34	656	-	127,783	13,792	561	1,850	1,092	13,183	948
Wholesale trade.....	(1)	(1)	(1)	(1)	-	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Retail trade.....	422	132,160	15	648	-	98,845	11,246	385	1,834	968	6,571	864
Wholesale and retail trade not allocable.....	(1)	(1)	-	-	-	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Finance, insurance, and real estate.....	1,505	76,238	4,638	5,976	-	841	5,269	29	7,529	16,544	16,555	934
Services.....	1,337	13,951	98	790	9	8,661	25,997	2,057	1,594	2,051	48,209	1,100
FLORIDA												
All industrial divisions.....	24,305	1,434,991	5,820	5,451	426	825,032	129,165	22,294	28,588	42,997	182,172	17,765
Agriculture, forestry, and fisheries.....	2,666	113,750	523	784	37	46,385	16,478	1,755	2,936	6,937	18,883	1,668
Construction.....	1,932	118,725	362	138	4	78,483	1,229	2,837	1,530	2,226	13,219	1,557
Manufacturing.....	818	83,902	46	334	-	62,080	1,350	439	1,343	2,218	7,407	601
Transportation, communication, and sanitary services.....	380	27,545	20	-	4	12,214	521	569	556	1,973	3,110	323
Wholesale and retail trade.....	17,157	754,661	443	1,402	42	578,023	77,631	6,554	9,077	9,273	37,177	5,408
Wholesale trade.....	899	253,403	97	179	2	210,210	14,421	1,090	3,452	2,132	9,774	680
Retail trade.....	6,130	486,990	275	1,191	40	357,818	41,776	5,311	5,466	6,800	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.....	1,689	81,165	5,263	554	337	5,951	4,821	1,748	8,344	10,081	17,192	3,661
Services.....	1,244	266,941	137	2,239	-	37,585	45,415	3,015	5,088	10,303	86,654	4,414
GEORGIA												
All industrial divisions.....	14,064	1,437,214	3,248	4,641	60	841,002	98,427	11,471	14,947	27,600	123,264	11,186
Agriculture, forestry, and fisheries.....	1,117	47,940	21	127	4	47,497	343	43	684	4,136	2,412	1,066
Construction.....	1,121	11,476	29	75	-	90,341	39	2,244	1,125	1,591	6,181	833
Manufacturing.....	777	148,911	116	165	1	112,338	4,415	1,239	2,002	4,276	16,842	661
Transportation, communication, and sanitary services.....	119	14,847	8	26	-	6,904	76	291	406	377	1,745	158
Wholesale and retail trade.....	11,661	696,171	71	1,108	34	475,273	43,447	6,179	6,365	6,247	36,468	4,201
Wholesale trade.....	471	244,392	85	78	-	194,272	11,079	1,117	1,344	1,381	11,399	538
Retail trade.....	9,362	427,163	26	952	34	280,908	29,971	5,062	4,981	4,866	25,120	3,558
Wholesale and retail trade not allocable.....	24	21,714	41	78	-	11,493	1,417	385	250	213	250	(1)
Finance, insurance, and real estate.....	2,167	37,111	2,915	362	21	4,311	1,901	540	1,951	3,440	11,661	1,607
Services.....	1,311	158,714	26	175	-	36,253	29,350	2,996	2,290	5,179	64,769	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)	(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	96,801	406	1,343	10	834,875	50,124	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	300	1,526	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	2,740
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	488,898	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	5,002	4,007	226
Construction.....	669	59,661	155	13	-	40,934	1,245	561	858	1,898	8,393	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	160	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	34,924	1,600

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)
KENTUCKY												
All industrial divisions.....	15,919	990,431	1,702	3,011	310	618,498	64,123	19,800	14,989	23,933	118,164	12,594
Agriculture, forestry, and fisheries.....	2,350	42,881	19	103	69	21,972	1,141	424	914	3,413	3,978	2,245
Mining.....	317	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	3,912	841	1,027	1,374	7,009	442
Transportation, communication, and sanitary services.....	442	11,568	10	20	-	7,743	590	273	214	620	855	276
Wholesale and retail trade.....	5,660	662,304	556	1,416	216	475,134	29,979	7,530	7,370	6,858	42,580	4,515
Wholesale trade.....	608	149,524	53	177	-	120,632	2,275	1,613	1,393	1,373	3,272	506
Retail trade.....	4,912	452,286	498	1,233	216	354,502	27,704	5,917	6,037	5,485	39,308	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	4.4	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	84,627	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	999	876	4,877	8,749	1,067
Mining.....	244	32,563	86	9	130	15,850	2,235	228	1,594	3,418	1,452	(1)
Construction.....	730	99,978	47	98	3	79,062	842	658	1,473	2,522	8,400	653
Manufacturing.....	432	87,390	78	436	2	68,817	1,574	439	1,926	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	26,743	48,148	3,715	6,995	7,524	31,674	2,589
Wholesale trade.....	478	208,521	61	62	2	178,452	4,471	1,119	1,596	1,178	7,925	344
Retail trade.....	2,810	442,464	375	2,469	-	336,070	37,521	4,464	5,348	6,176	23,647	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	1,515	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	7,412	825
Wholesale trade.....	96	42,078	16	4	-	36,440	1,696	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	38	380	398	2,247	394
Services.....	656	33,886	32	104	-	16,301	3,427	1,091	788	935	7,838	498
MARYLAND												
All industrial divisions.....	10,366	845,553	4,860	3,793	694	526,322	66,390	11,557	15,677	24,029	111,855	8,104
Agriculture, forestry, and fisheries.....	1,270	39,950	13	87	443	20,117	1,678	370	804	2,277	4,485	999
Construction.....	726	85,640	6	359	13	62,346	1,488	1,239	1,272	1,787	10,305	641
Manufacturing.....	475	82,499	54	146	-	61,880	1,731	764	1,437	1,565	6,247	406
Transportation, communication, and sanitary services.....	159	12,005	10	-	-	8,661	3	326	168	411	1,748	(1)
Wholesale and retail trade.....	3,263	453,815	506	1,114	5	340,563	31,816	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	-	-	12,138	1,418	125	851	178	984	(1)
Finance, insurance, and real estate.....	2,401	59,694	4,193	1,746	233	2,611	8,731	1,475	4,283	6,676	16,798	1,504
Services.....	1,853	107,351	72	329	-	24,197	16,197	3,750	2,113	6,381	35,949	1,464
Nature of business not allocable.....	135	1,980	-	8	-	616	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	144,716	11,845
Agriculture, forestry, and fisheries.....	716	31,279	30	165	-	11,560	2,756	26	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	1,145	1,145	1,216	7,746	576
Transportation, communication, and sanitary services.....	349	23,078	14	79	-	12,796	-	1,243	901	768	2,713	288
Wholesale and retail trade.....	4,352	528,867	216	937	13	403,914	32,965	6,300	5,004	4,254	27,854	3,709
Wholesale trade.....	823	230,087	105	196	13	188,735	11,909	1,613	1,771	1,262	14,892	678
Retail trade.....	3,460	291,879	102	741	-	215,179	20,656	4,687	3,177	2,914	12,962	2,962
Wholesale and retail trade not allocable.....	(1)	(1)	(1)	-	-	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Finance, insurance, and real estate.....	3,762	189,242	7,948	334	878	13,642	64,115	4,697	13,218	10,662	37,983	2,230
Services.....	3,712	212,003	111	356	266	30,426	47,419	9,442	4,243	3,379	31,275	3,064
MICHIGAN												
All industrial divisions.....	34,110	2,522,788	9,289	6,848	335	1,799,417	212,703	52,696	76,627	73,301	300,766	26,322
Agriculture, forestry, and fisheries.....	2,374	54,781	119	645	69	27,999	1,860	1,000	1,411	5,242	10,442	2,333
Mining.....	308	21,588	9	241	2	11,011	1,024	262	685	2,776	1,975	177
Construction.....	2,717	308,558	214	615	89	222,692	11,568	6,599	4,961	5,735	30,806	2,399
Manufacturing.....	1,803	282,471	166	233	3	193,926	12,013	6,384	5,304	4,902	24,792	2,377
Transportation, communication, and sanitary services.....	471	35,279	-	47	11	21,876	993	107	1,413	2,260	2,129	427
Wholesale and retail trade.....	2,337	1,647,713	1,447	3,025	46	1,246,743	109,188	40,784	42,176	14,137	88,139	10,005
Wholesale trade.....	1,901	832,990	244	788	13	437,303	2,932	7,095	4,421	22,500	1,975	
Retail trade.....	1,016	1,645,877	1,172	2,178	13	764,278	76,613	16,932	30,715	13,920	62,700	4,280
Wholesale and retail trade not allocable.....	276	62,856	31	59	-	45,363	4,963	3,794	3,794	326	3,261	272
Finance, insurance, and real estate.....	6,364	101,337	6,091	1,276	137	4,633	11,315	4,022	4,307	19,762	21,541	4,293
Services.....	6,847	374,712	243	1,152	2	69,887	66,109	13,777	10,354	18,063	11,433	1,149
Nature of business not allocable.....	269	2,329	1	14	-	229	62	113	154	154	47	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)
MIDRESOTA												
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	55	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	1,154	(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	319,234	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	2,881	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	1,262	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	5,392
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)	(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	285	285	852	1,992	(1)
Manufacturing.....	235	19,705	4	25	-	15,219	120	677	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)	(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	361	861	2,470	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	214,819	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)	(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)	(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 2L—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	39,601	8,042	2,454	1,928	2,766	14,044	1,758
Agriculture, forestry, and fisheries.....	289	3,734	31	-	-	2,059	99	88	97	303	519	212
Mining.....	-	-	-	-	-	-	-	-	-	-	-	-
Construction.....	218	16,194	15	48	-	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	41,412	3,241	768	522	651	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	-	4,801	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	16,331	236	324	-	10,079	3,024	1,581	2,257	4,537	25,374	2,573
Manufacturing.....	1,637	16,266	381	646	1	185,286	10,000	1,803	3,827	4,638	26,723	1,324
Transportation, communication, and sanitary services.....	640	28,501	2	64	-	12,992	214	552	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	2,309	21,590	1,075
Retail trade.....	8,724	821,052	807	1,881	-	597,266	66,867	8,944	6,984	10,239	67,003	7,673
Wholesale and retail trade not allocable.....	179	32,479	6	4	-	25,278	361	136	1,260	1,369	1,969	140
Finance, insurance, and real estate.....	8,513	141,026	3,254	5,749	647	22,511	3,344	2,818	16,697	15,951	30,557	6,068
Services.....	5,993	26,364	324	1,361	27	71,375	55,616	8,084	5,660	10,563	106,917	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	619	634	236	174,264	20,331	3,994	5,227	12,297	32,996	3,268
Agriculture, forestry, and fisheries.....	756	32,569	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	2,320	1,922	8,712	1,024
Wholesale trade.....	207	32,876	32	40	-	27,856	1,340	421	193	369	1,027	150
Retail trade.....	1,163	111,155	94	214	236	81,446	9,261	1,886	1,886	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	36,016	11	132	-	3,879	4,256	413	589	1,960	12,508	623
NEW YORK												
All industrial divisions.....	103,859	9,553,473	154,256	21,018	5,385	7,705,473	1,193,675	158,689	279,442	282,194	1,394,131	83,199
Agriculture, forestry, and fisheries.....	4,970	135,405	383	230	396	71,474	3,688	1,647	3,837	13,145	22,833	4,030
Mining.....	505	25,843	1	14	-	14,062	556	311	715	4,457	301	-
Construction.....	5,695	65,727	279	515	-	48,122	7,480	6,102	8,619	12,411	77,892	4,482
Manufacturing.....	6,828	1,201,777	598	913	-	882,972	32,930	15,223	26,583	11,576	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	142	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	2,064,227	432	6,932	124	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	6,874	1,663	1,070	1,185	7,068	699	-
Finance, insurance, and real estate.....	31,591	1,853,740	14,574	7,729	4,873	23,474	472,597	55,412	171,500	106,080	352,792	21,709
Services.....	21,049	1,696,447	1,767	3,184	54	212,225	441,256	41,467	31,339	36,111	526,590	17,731
Nature of business not allocable.....	445	24,263	57	82	-	11,063	1,083	253	353	533	6,925	564
NORTH CAROLINA												
All industrial divisions.....	17,697	1,238,548	1,189	3,041	377	808,194	84,174	18,366	21,044	23,659	146,354	14,104
Agriculture, forestry, and fisheries.....	1,199	59,410	285	528	-	22,010	9,494	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.....	445	129,979	30	104	2	99,923	2,179	1,815	1,853	2,784	8,236	734
Transportation, communication, and sanitary services.....	302	14,339	7	-	-	8,810	294	48	376	1,031	2,616	244
Wholesale and retail trade.....	6,763	766,845	614	1,696	36	570,309	44,034	7,560	11,713	5,046	50,487	5,626
Wholesale trade.....	1,197	268,774	120	1,348	-	214,067	16,302	1,216	3,384	2,792	16,110	1,018
Retail trade.....	5,411	459,470	490	468	36	337,761	31,146	6,344	7,991	4,392	32,967	4,472
Wholesale and retail trade not allocable.....	155	23,601	4	40	-	15,481	1,584	244	138	262	1,410	(1)
Finance, insurance, and real estate.....	2,583	25,785	184	409	39	3,164	1,077	590	1,096	1,245	11,054	1,448
Services.....	3,459	141,329	43	110	-	17,024	25,837	5,467	2,572	5,071	52,231	2,681
NORTH DAKOTA												
All industrial divisions.....	4,697	297,060	444	539	24	151,593	21,113	4,547	1,787	13,270	21,846	3,504
Agriculture, forestry, and fisheries.....	4,226	47,087	133	287	24	15,225	2,283	529	1,475	6,546	7,395	1,834
Construction.....	225	14,716	-	120	-	9,423	81	352	216	1,778	3,642	185
Transportation, communication, and sanitary services.....	129	11,353	6	-	-	7,537	149	89	207	501	1,184	129
Wholesale and retail trade.....	279	136,786	75	75	-	104,595	10,315	2,310	1,550	1,540	11,115	631
Wholesale trade.....	(1)	(1)	(1)	(1)	-	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Retail trade.....	768	122,225	39	74	-	68,446	9,033	2,016	1,325	1,172	2,700	557
Wholesale and retail trade not allocable.....	(1)	(1)	(1)	-	-	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Finance, insurance, and real estate.....	437	1,098	16	-	-	1,038	12	3	404	774	1,243	275
Services.....	611	89,415	11	355	-	5,119	8,718	1,132	859	1,953	1,878	508
Nature of business not allocable.....	-	-	-	-	-	-	-	-	-	-	-	-

Footnotes at end of table. See text for explanatory statement, 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	Interest received	Rent received	Net gain, sales other than capital assets	Cost of goods sold	Salaries and wages	Payments to partners	Taxes	Depreciation	Net profit (less loss)	
	(1)	(Thousand dollars) (2)	(Thousand dollars) (3)	(Thousand dollars) (4)	(Thousand dollars) (5)	(Thousand dollars) (6)	(Thousand dollars) (7)	(Thousand dollars) (8)	(Thousand dollars) (9)	(Thousand dollars) (10)	(Thousand dollars) (11)	
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.....	1,598	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	2,349
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	7	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	439	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	2,266
Wholesale trade.....	285	105,057	21	325	-	96,687	3,687	333	1,105	837	4,437	262
Retail trade.....	2,240	220,989	122	319	2	169,439	15,033	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."

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.....	6,451	331,671	706	822	114	215,909	21,588	4,415	6,710	10,688	9,932	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	368
Wholesale and retail trade.....	1,135	167,622	52	369	-	128,338	11,593	1,746	2,388	1,949	8,149	898
Wholesale trade.....	166	54,994	37	88	-	45,334	2,484	1,056	961	1,433	1,666	(1)
Retail trade.....	915	99,687	12	278	-	74,259	8,462	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	42,459	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	218	689	3,925	4,079	1,465
Construction.....	1,071	117,618	28	200	-	94,110	941	1,348	2,869	2,869	9,457	876
Manufacturing.....	766	113,531	42	132	9	87,482	1,266	1,658	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	465
Wholesale and retail trade.....	6,446	1,040,963	661	1,429	66	855,737	56,437	6,670	7,513	8,620	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	6,442	31,975	4,354
Wholesale and retail trade not allocable.....	197	29,258	24	44	-	22,277	2,369	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	15,162	27,843	6,288	1,947	4,587	15,313	2,444
Nature of business not allocable.....	-	-	-	-	-	-	-	-	-	-	-	-
TEXAS												
All industrial divisions.....	56,051	4,955,774	21,783	21,143	224	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	208,442	29,271	3,425	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	20,904	1,170
Construction.....	3,921	577,263	716	1,446	7	424,987	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	31,267	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	110,641	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	1,488,547	2,106	4,833	110	1,141,715	117,721	20,160	11,402	16,756	68,822	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	65,442	9,357
Services.....	9,021	503,785	416	3,285	4	65,173	99,462	15,998	6,638	21,209	108,389	7,641
Nature of business not allocable.....	276	3,271	-	3	-	945	358	40	48	45	1,167	160
UTAH												
All industrial divisions.....	5,164	400,586	779	1,567	16	244,044	27,542	4,521	5,862	11,774	40,508	3,813
Agriculture, forestry, and fisheries.....	1,007	38,452	10	176	5	10,710	2,330	171	1,340	2,874	1,458	652
Mining.....	180	14,482	-	4	-	3,114	684	71	381	1,169	687	121
Construction.....	529	71,247	33	158	-	56,765	113	598	619	962	6,672	566
Wholesale and retail trade.....	1,289	185,205	260	762	-	141,186	12,696	1,941	1,899	2,163	11,333	1,008
Wholesale trade.....	151	43,019	23	73	-	37,363	2,672	434	503	479	2,466	126
Retail trade.....	1,107	129,997	237	663	-	98,700	9,419	1,457	1,331	1,510	7,461	851
Wholesale and retail trade not allocable.....	(1)	(1)	-	(1)	-	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Finance, insurance, and real estate.....	869	14,934	446	-	6	-	1,736	320	470	1,640	3,169	514
Services.....	917	45,365	26	261	5	5,825	9,400	465	701	1,445	26,141	779
VERMONT												
All industrial divisions.....	1,992	98,747	72	378	1	59,927	7,259	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	473	372
Mining.....	-	-	-	-	-	-	-	-	-	-	-	-
Construction.....	484	52,594	8	52	1	38,583	4,237	824	618	785	3,240	335
Wholesale and retail trade.....	(1)	(1)	-	-	-	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Retail trade.....	438	37,446	1	35	1	26,424	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	-	-	1,408	74	-	118	194	460	223
Services.....	345	17,241	7	260	-	2,173	3,185	482	501	888	5,425	289
VIRGINIA												
All industrial divisions.....	14,388	837,064	3,447	1,970	52	497,554	73,305	14,369	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	43,223	-	3	1	17,292	2,544	884	984	1,715	2,443	359
Construction.....	3,005	83,565	20	274	-	63,915	404	1,020	1,071	2,944	6,444	751
Manufacturing.....	823	53,236	9	164	1	39,133	404	484	761	1,729	4,444	618
Transportation, communication, and sanitary services.....	332	20,332	2	90	50	10,138	-	10	696	1,445	1,308	291
Wholesale and retail trade.....	4,754	450,298	560	50	-	311,232	38,449	4,850	4,368	4,761	29,167	1,887
Wholesale trade.....	604	109,477	116	262	-	82,427	8,479	985	1,058	1,262	8,113	56
Retail trade.....	3,960	333,433	444	687	-	263,111	29,493	3,867	3,222	3,499	21,054	281
Wholesale and retail trade not allocable.....	(1)	(1)	-	(1)	-	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Finance, insurance, and real estate.....	2,942	27,441	2,660	162	-	3,967	2,315	1,733	3,790	3,790	10,426	1,682
Services.....	2,892	143,964	178	212	-	13,704	27,497	3,710	2,460	6,874	16,751	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	10	34	-	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	24,277	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	3,340	1,420	4,090	8,962	14,590	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	4,240	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	153,884	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	496,654	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	66,218	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)	(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)

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

²Net 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.

BASIC TABLES

CORPORATIONS

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ACTIVE CORPORATION RETURNS

Table 22. — NUMBER OF RETURNS, TOTAL COMPLETED 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								
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
	Number of returns	Total completed 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 completed receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net income (Thousand dollars)	Total assets (Thousand dollars)	Inventory, end-of-year (Thousand dollars)
All industrial groups.....	1,190,286	573,177,664	823,943,265	23,687,786	45,893,900	1,289,516,071	94,641,958	715,584	750,598,885	709,250,561	19,769,298	52,401,331	1,086,797,445	80,982,801
Agriculture, & forestry and fisheries.....	18,381	5,339,546	5,077,402	209,562	110,151	4,691,334	567,796	10,260	3,976,505	3,768,956	146,134	249,043	2,244,972	368,065
Mining.....	13,731	12,257,972	11,615,577	760,119	862,437	17,943,560	999,595	6,995	9,607,161	9,159,206	545,529	1,351,156	12,857,310	785,850
Metals and allied products.....	1,266	2,102,308	2,004,867	108,829	239,487	4,246,564	320,500	190	1,903,562	1,815,876	89,786	371,540	3,255,559	487,959
Chemicals and allied products.....	1,833	2,053,660	1,998,209	121,560	57,033	3,342,247	89,532	956	1,591,329	1,435,934	155,394	86,094	1,909,928	124,994
Food and kindred products.....	5,161	5,982,256	5,599,675	384,364	604,585	8,675,746	381,746	3,479	4,565,122	4,330,804	258,060	769,936	5,701,849	251,157
Textile mill products.....	3,821	2,119,748	2,036,626	145,346	118,668	2,679,413	207,847	2,070	1,547,143	1,435,205	106,140	128,386	1,793,974	143,432
Apparel and other finished products made from fabrics and similar materials.....	83,731	37,442,702	36,742,702	661,710	509,168	17,745,002	2,534,996	46,654	28,068,802	27,552,274	459,839	978,404	12,821,543	1,726,648
Lumber and wood products, except furniture.....	3,057	14,436,341	14,201,724	124,907	141,334	7,155,341	1,352,480	36,349	10,883,227	10,706,341	87,130	290,600	5,012,123	864,533
Furniture and fixtures.....	10,144	9,426,191	9,196,016	354,324	180,932	5,172,028	280,777	6,080	7,003,795	6,760,177	245,206	370,806	3,822,172	390,704
Paper and allied products.....	46,883	13,311,075	13,194,835	179,173	187,008	5,328,967	88,108	23,563	10,094,514	9,993,073	124,993	356,405	3,954,982	646,546
Printing, publishing, and allied industries.....	1,607	152,641	151,127	3,306	1,156	88,846	16,677	662	87,266	86,683	3,593	3,593	90,266	1,865
Chemicals and allied products.....	173,558	377,580,234	369,911,448	10,503,230	22,493,578	275,963,580	57,522,979	110,404	336,831,731	329,783,972	9,451,646	24,549,132	248,158,035	51,067,582
Petroleum refining and related industries.....	3,966	3,939,510	3,935,452	300,218	1,705,402	19,602,582	4,411,667	10,433	46,959,533	46,391,225	268,708	1,929,281	17,436,898	1,361,856
Rubber and miscellaneous plastics products.....	15,215	3,959,561	3,896,602	39,799	628,169	3,384,464	411,500	12	3,099,617	3,038,797	313,219	628,169	3,746,959	2,782,610
Leather and leather products.....	94	13,582,421	13,578,868	390,300	386,092	8,931,512	2,682,542	4,224	12,191,537	12,038,797	313,219	628,169	7,833,988	2,137,410
Stone, clay, and glass products.....	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
Primary metal industries.....	8,551	7,250,205	6,969,724	209,179	192,161	5,582,697	1,123,374	4,798	5,168,799	5,333,389	155,657	230,532	4,319,622	855,959
Fabricated metal products (including finance), except machinery and transportation equipment.....	5,818	5,008,240	4,953,643	75,553	176,366	2,549,441	740,172	3,507	3,976,172	3,933,443	57,275	291,591	2,017,505	570,706
Machinery, except electrical and transportation equipment.....	3,444	12,486,970	12,217,559	513,992	967,566	10,974,724	1,518,889	2,423	11,539,322	11,316,794	477,617	1,003,417	10,179,368	1,389,546
Electrical, electronic, equipment, and supplies.....	20,480	13,975,911	13,624,541	305,992	872,618	11,624,892	1,387,645	13,257	11,539,322	11,237,050	255,557	985,457	7,791,442	920,206
Transportation equipment, except motor vehicles.....	10,108	29,222,936	28,426,554	1,281,714	3,292,425	26,114,664	4,042,928	6,630	27,802,337	27,001,435	1,229,309	3,498,033	24,805,720	4,019,210
Motor vehicles and motor vehicle accessories.....	1,261	39,222,936	37,366,193	1,436,551	1,765,527	43,932,328	3,221,996	838	37,265,405	35,400,430	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	601,535	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	10,364,620	482,547	1,474,610	6,319,598	1,433,228	4,865	9,217,412	9,016,021	414,766	952,341	8,195,328	1,474,026
Primary metal industries.....	4,477	26,966,438	26,169,369	1,122,871	1,655,996	28,177,641	5,818,168	2,953	23,552,105	23,064,303	983,408	1,761,687	24,919,274	5,080,165
Fabricated metal products (including finance), except machinery and transportation equipment.....	18,219	125,125,121	120,832,023	498,352	1,012,023	13,462,425	3,486,564	11,743	17,732,679	17,544,042	412,021	1,202,510	11,337,443	2,911,076
Machinery, except electrical and transportation equipment.....	18,143	26,466,444	25,910,288	927,713	1,828,273	15,967,829	5,979,913	11,368	23,213,427	22,722,522	834,262	2,077,103	18,646,829	3,117,512
Electrical, electronic, equipment, and supplies.....	7,482	24,155,480	23,791,116	532,003	1,375,078	16,166,599	3,264,387	4,338	20,555,518	20,389,022	478,933	1,389,022	14,694,967	3,829,940
Transportation equipment, except motor vehicles.....	2,419	16,814,943	16,667,082	259,186	599,842	9,997,942	1,362,387	1,302	13,487,186	13,370,657	203,997	592,962	7,672,968	2,734,140
Motor vehicles and motor vehicle accessories.....	2,049	24,001,168	23,378,267	722,875	2,764,128	18,230,633	3,326,355	1,296	23,199,088	22,607,080	700,798	2,795,997	17,605,194	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	6,488,853	6,358,680	206,467	651,456	4,832,311	1,320,716
Transportation equipment, except motor vehicles.....	15,423	6,938,112	6,701,616	137,559	349,240	4,084,420	1,468,601	6,107	5,678,423	5,754,055	113,490	424,240	4,177,776	669,631
Wholesale trade.....	49,048	62,153,002	61,322,225	5,689,673	7,486,686	155,534,789	31,126,259	30,166	57,885,477	56,422,034	4,837,016	2,022,248	130,846,449	2,709,710
Retail trade.....	37,816	31,163,967	27,325,807	2,091,747	987,305	53,027,523	957,003	23,145	21,711,440	20,822,438	1,356,643	4,609,975	31,375,652	587,199
Wholesale and retail trade.....	19,819	8,376,357	8,184,112	485,933	260,458	4,646,932	119,734	12,592	7,193,300	7,035,400	377,178	328,633	3,694,936	92,513
Food and kindred products.....	17,627	22,187,910	21,111,691	1,606,124	726,847	48,380,591	837,269	10,553	14,593,640	13,787,038	979,285	1,440,850	27,680,826	494,686
Chemicals and allied products.....	6,452	16,059,408	15,769,522	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	33,399,049	852,974
Textile mill products.....	1,205	40,453,000	40,197,429	2,346,794	3,342,775	66,559,501	2,900,643	1,190	19,900,281	19,658,061	2,263,102	3,257,469	44,203,469	8,252,904
Apparel and other finished products made from fabrics and similar materials.....	3,647	477,316	432,471	52,577	95,585	2,099,790	18,430	1,993	434,051	390,273	45,141	101,633	1,915,919	14,484
Wholesale trade.....	364,447	270,846,706	266,419,143	21,879,295	4,563,809	94,590,990	28,782,904	224,948	229,273,523	225,999,088	1,751,839	5,861,975	78,814,257	23,460,163
Retail trade.....	123,412	132,513,679	130,880,112	712,166	2,286,650	44,339,153	12,643,772	84,255	114,908,226	113,244,792	987,211	2,774,971	38,176,293	10,688,004
Wholesale and retail trade.....	1,832	3,426,983	3,415,081	10,425	24,139	4,637,317	1,275,073	1,249	21,262,022	21,007,040	92,198	30,132	3,875,571	1,074,908
Food and kindred products.....	12,408	21,599,284	21,403,073	1,016,110	219,774	4,200,165	1,193,355	8,404	18,338,990	18,094,129	8,748	266,908	3,495,535	1,005,281
Chemicals and allied products.....	13,766	12,943,596	12,775,308	51,126	233,556	4,894,298	1,737,109	9,627	10,805,979	10,662,662	47,614	298,551	4,025,765	1,404,333
Textile mill products.....	7,151	7,424,835	7,361,228	30,350	141,065	2,596,854	896,243	5,055	6,276,231	6,196,078	24,691	179,359	2,177,373	690,133
Apparel and other finished products made from fabrics and similar materials.....	6,615	5,490,761	5,414,170	28,796	88,149	2,297,040	861,786	4,372	4,524,748	4,466,364	22,933	119,192	1,848,397	714,002
Wholesale trade.....	76,456	54,543,811	53,092,078	3,607,847	8,611,181	34,807,078	9,631,070	64,772	82,840,225	81,576,257	447,379	2,179,450	30,272,992	8,208,207
Retail trade.....	2,444	7,503,206	7,477,367	22,063	116,414	2,282,041	636,655	2,185	7,010,899	7,012,029	19,876	183,399	21,499,453	579,920
Wholesale and retail trade.....	7,006	5,826,124	5,757,117	122,935	101,127	2,388,463	730,904	5,005	5,094,914	5,034,570	10,844	127,797	2,088,076	628,983
Food and kindred products.....	5,255	6,700,383	6,686,300	26,820	239,443	12,123,001	631,272	3,468	6,094,581	6,040,830	24,296	273,632	11,420,337	356,682
Chemicals and allied products.....	6,556	5,405,188	5,331,051	37,438	58,324	1,888,583	474,231	4,249	4,245,851	4,187,268	25,833	88,324	1,426,536	358,328
Textile mill products.....	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
Apparel and other finished products made from fabrics and similar materials.....	7,260	6,209,284												

ACTIVE CORPORATION RETURNS

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			
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
	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)
Wholesale and retail trade—Continued														
Retail trade.....	230,243	132,437,539	130,056,689	1,410,538	2,151,902	47,566,230	15,259,863	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	6,166,300	1,884,589	4,459	29,958,733	29,780,486	275,878	614,718	5,443,280	1,686,047
General merchandise.....	14,979	26,526,601	25,855,583	228,897	785,555	13,985,498	3,969,961	9,311	24,152,421	23,582,821	313,590	12,679,193	3,543,843	
Department stores.....	4,119	18,848,134	18,855,183	228,897	785,555	10,094,313	2,845,846	3,067	17,942,813	17,564,524	232,364	616,632	9,416,877	2,615,208
Mail order houses.....	1,267	1,081,316	1,033,986	5,088	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	3,515,978	61,885	23,509	2,068,672	704,082	1,377	3,143,309	3,075,832	52,507	132,923	1,759,335	603,040
Merchandise vending operators, direct selling organizations, and other general merchandise stores.....	7,343	2,574,774	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	6,782,327	64,431	289,661	3,110,970	1,186,544
Furniture, home furnishings, and equipment.....	22,120	5,973,399	5,699,998	50,204	39,338	3,401,953	1,015,412	12,812	4,077,102	4,077,102	31,237	131,237	2,361,698	680,899
Automotive dealers and gasoline service stations.....	38,128	29,729,373	29,263,738	166,793	124,123	7,584,581	3,214,415	17,746	22,906,912	22,537,317	117,798	342,732	5,615,939	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	4,345,042	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	16,150	4,156,489	4,077,429	109,222	367,573	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	6,123,392	63,824	191,076	3,291,163	1,148,233
Building materials.....	15,595	5,706,006	5,591,611	67,058	88,784	3,080,340	954,706	9,579	4,969,764	4,478,927	49,023	146,214	2,399,949	743,132
Hardware and farm equipment.....	9,880	2,261,967	2,213,973	21,566	21,995	1,290,560	615,925	5,797	1,681,642	1,644,469	14,861	44,632	891,214	417,121
Other retail stores.....	51,115	13,338,958	13,043,791	167,031	167,031	5,575,673	1,908,313	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	58,133	1,371,680	636,440	8,250	3,471,613	3,426,402	34,031	117,832	1,160,883	528,913
Liquor stores.....	5,361	1,176,111	1,171,185	10,210	9,231	379,209	138,213	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	72,584,053	43,215,510	2,140,510	8,982,109	699,887,834	211,986	211,986	65,205,264	38,242,347	1,539,909	9,911,147	584,604,585	148,585
Banking.....	14,901	13,835,355	12,925,923	320,897,142	2,925,923	320,897,142	13,772	13,772	13,315,066	12,925,923	2,925,923	2,947,724	309,912,718	40,912,718
Credit agencies other than banks.....	48,866	8,951,159	2,492,783	108,882	886,035	123,063,637	28,617	28,617	4,870,282	2,041,783	56,627	1,011,733	48,474,467	4,467,467
Holding and other investment companies.....	12,638	2,656,710	213,255	24,788	1,961,937	28,336,254	2,503,809	8,432	2,503,809	1,571,152	21,823	1,996,157	26,354,784	2,634,784
Security and commodity brokers, dealers, exchanges, and services.....	3,854	1,076,354	388,253	198,413	9,073	5,713,902	1,004,818	2,275	1,004,818	390,116	7,892	221,238	5,234,616	1,483,044
Insurance carriers.....	4,019	37,306,765	30,272,349	198,361	1,828,406	162,831,760	34,769,332	2,691	34,769,332	28,008,193	186,225	1,996,927	186,809,130	18,809,130
Insurance agents, brokers, and service.....	21,060	1,854,280	1,743,012	31,758	143,501	2,517,848	1,510,634	13,829	1,510,634	1,424,165	24,987	183,414	2,047,920	211,930
Real estate, except lessors of real property other than buildings.....	227,984	9,824,675	6,203,142	1,432,139	946,888	53,476,384	1,094,621	138,170	6,988,338	4,431,176	925,516	1,400,513	33,659,016	869,880
Agents, brokers, and managers.....	13,447	786,864	682,049	18,188	24,970	1,278,159	118,678	7,557	598,953	527,291	11,804	74,575	955,776	90,874
Other real estate, except lessors of real property other than buildings.....	214,537	8,037,811	5,511,093	1,413,951	893,918	52,198,225	72,488	130,613	6,389,385	3,903,885	913,712	1,405,938	32,723,240	53,833
Lessors of real property, except buildings.....	6,888	376,595	61,968	32,367	90,984	3,050,917	10,203	4,200	272,885	31,597	21,804	113,441	2,111,930	29,810
Services.....	137,955	25,920,339	24,563,082	1,530,190	894,926	22,829,046	1,094,621	72,985	19,701,290	18,677,167	1,036,152	1,471,242	15,517,294	3,659,016
Hotels, rooming houses, camps, and other lodging places.....	13,007	2,929,687	2,585,278	246,855	5,356	4,991,762	38,316	5,727	1,736,366	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.....	13,726	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	927,434	53,833
Photographic studios, including commercial photography.....	1,756	348,979	341,235	8,153	2,968	144,449	10,203	9,008	269,753	264,970	5,762	8,572	107,419	7,231
Other personal services.....	8,280	829,989	815,318	36,680	44,421	586,309	35,987	5,341	657,333	644,444	28,643	53,172	472,154	29,810
Business services.....	38,700	8,736,584	8,371,322	397,988	400,507	6,522,994	203,879	22,658	7,386,325	7,076,516	296,373	518,844	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	3,255,564	31,735	116,866	1,106,723	30,960
Automobile repair services, and garage and other repair services.....	32,306	5,113,370	4,792,962	359,354	315,834	5,234,872	168,701	18,361	4,091,564	3,850,932	264,638	418,018	4,008,086	132,720
Automobile repair, automobile services, and garages.....	20,384	2,734,610	2,625,773	356,816	90,120	2,313,977	139,579	11,617	2,101,367	2,012,095	280,689	131,796	1,794,056	105,671
Other repair services.....	14,096	2,080,985	1,979,511	31,900	172,755	2,021,682	83,455	8,389	1,582,983	1,549,741	105,526	105,526	1,572,472	63,167
Motion pictures.....	6,288	653,626	646,262	14,916	17,845	292,295	56,126	3,228	518,584	512,773	10,949	26,274	221,584	42,504
Motion picture production and distribution and motion picture service industries.....	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	74,819	212,734	2,066,208	392,921
Motion picture theaters.....	3,150	1,847,402	1,702,015	58,466	124,399	1,991,961	454,682	1,453	1,314,406	1,314,406	44,712	170,079	1,430,592	390,868
Amusement and recreation services, except motion pictures.....	16,913	2,324,323	2,161,172	199,623	49,311	2,688,073	31,290	2,354	542,823	482,012	29,107	62,655	635,616	2,053
Physicians and surgeons.....	75	13,520	13,481	309	251	6,583,073	33,898	6,171	1,561,299	1,498,708	96,991	163,183	1,347,239	18,325
Other services.....	17,945	3,051,400	2,932,599	66,033	86,144	1,791,886	82,315	9,775	2,303,420	2,231,852	33,309	3,005	3,005	264
Nature of business not allocable.....	8,065	82,144	76,176	3,431	3,955	329,596	12,808	1,101	49,132	45,517	1,594	6,934	76,574	4,898

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

Not applicable

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

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	94,141,978	715,789	750,998,885	709,250,561	19,769,298	52,401,331	80,992,801
Under \$10,000.....	160,292	770,960	480,638	118,609	180,401	77,920	75,994	394,301	216,288	43,134	111,589	10,137
\$10,000 under \$25,000.....	134,428	2,351,045	1,742,326	263,474	4,166	180,352	74,413	1,310,780	882,157	139,412	29,081	67,881
\$25,000 under \$50,000.....	142,851	5,338,194	4,415,322	419,067	199,947	407,310	80,932	3,053,527	2,347,506	242,039	144,838	149,476
\$50,000 under \$100,000.....	163,244	12,027,087	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.....	145,102	24,068,628	22,015,634	883,912	653,056	2,306,619	109,821	16,102,673	14,501,306	571,394	1,238,840	1,421,816
\$200,000 under \$500,000.....	171,813	51,531,747	52,100,052	1,480,453	1,423,798	1,801,079	126,078	41,035,984	38,423,398	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	1,463,181	1,849,600	63,588	46,852,154	44,800,663	899,702	2,068,266	4,424,996
\$1,000,000 under \$5,000,000.....	79,094	160,386,220	152,443,532	2,649,046	4,907,687	10,370,951	64,423	131,969,019	126,328,938	2,039,212	5,968,876	12,399,968
\$5,000,000 under \$10,000,000.....	8,719	60,489,737	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	111,861,971	2,665,612	6,855,221	13,411,565	5,084	102,779,510	96,282,918	2,195,971	7,416,884	11,369,123
\$50,000,000 under \$100,000,000.....	740	51,935,462	49,167,121	1,486,118	3,515,001	6,612,349	648	45,382,666	42,846,694	1,301,666	3,265,082	5,797,538
\$100,000,000 under \$250,000,000.....	450	71,477,930	67,269,097	2,376,821	5,708,718	8,628,024	412	61,571,534	61,000,986	2,187,752	3,893,332	7,774,671
\$250,000,000 under \$500,000,000.....	166	99,805,434	96,618,001	2,218,043	3,939,101	6,801,480	150	54,253,939	51,184,771	1,870,727	6,111,357	6,383,065
\$500,000,000 or more.....	135	189,232,916	181,204,172	6,179,584	14,839,009	22,131,946	129	183,733,217	175,931,395	5,970,712	16,971,602	21,119,540
Receipts not reported.....	72,384	270,304	-	61,774	127,073	126,956	6,935	19,603	-	28,694	65,977	14,417
AGRICULTURE, FORESTRY, AND FISHERIES												
Total.....	18,981	5,339,546	5,077,402	209,562	110,151	567,766	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	17,487	5,882	709	6,643	3,094	573	2,293	161
\$10,000 under \$25,000.....	2,281	47,620	37,471	6,785	17,075	8,231	887	21,541	14,960	1,812	3,427	2,771
\$25,000 under \$50,000.....	2,838	118,061	102,386	12,904	12,483	21,101	1,321	58,202	49,438	4,776	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	454,742	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	781,658	33,035	28,484	91,056	1,741	572,723	549,377	22,400	46,419	59,123
\$500,000 under \$1,000,000.....	1,000	776,300	754,983	23,358	12,477	69,661	824	604,435	588,029	17,326	21,740	49,188
\$1,000,000 under \$5,000,000.....	251	1,626,746	1,579,101	41,712	17,338	167,906	606	1,169,168	1,131,121	31,121	56,432	112,102
\$5,000,000 under \$10,000,000.....	62	428,394	422,844	6,648	6,115	52,712	46	306,084	301,883	5,262	11,332	32,285
\$10,000,000 under \$50,000,000.....	19	351,591	322,999	9,348	19,248	41,227	15	285,866	254,020	8,278	21,374	29,900
\$50,000,000 under \$100,000,000.....	1	75,431	74,809	1,850	7,144	10,282	1	75,431	74,809	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	8,191	235
MINING												
Total.....	13,731	12,257,972	11,611,977	760,119	862,437	999,699	6,697	9,607,161	9,119,206	545,529	1,361,166	781,250
Under \$10,000.....	1,837	17,472	7,492	3,399	17,920	784	664	10,671	2,782	489	1,937	161
\$10,000 under \$25,000.....	1,087	23,770	18,318	3,401	13,055	2,036	416	9,606	7,351	717	2,077	310
\$25,000 under \$50,000.....	1,216	52,140	44,240	1,945	14,400	4,655	500	25,456	20,116	1,077	3,753	664
\$50,000 under \$100,000.....	1,306	108,502	96,318	9,509	13,265	4,339	663	52,945	47,672	4,275	7,235	2,276
\$100,000 under \$200,000.....	1,655	266,626	246,658	24,673	506	11,339	1,110	186,502	167,418	14,584	19,775	7,914
\$200,000 under \$500,000.....	2,139	703,381	667,388	60,995	9,036	24,787	1,244	431,609	407,422	34,447	38,398	15,259
\$500,000 under \$1,000,000.....	1,070	768,940	729,551	52,986	5,226	36,081	766	549,090	521,629	27,482	34,700	21,205
\$1,000,000 under \$5,000,000.....	1,003	2,243,944	2,030,700	158,772	83,133	111,673	712	1,549,736	1,436,870	162,119	133,104	70,422
\$5,000,000 under \$10,000,000.....	111	788,789	752,479	55,210	36,832	47,751	78	706,344	641,118	37,793	58,536	36,334
\$10,000,000 under \$50,000,000.....	9	1,950,273	1,804,445	119,632	162,835	166,080	72	1,493,337	1,426,035	85,148	186,444	116,705
\$50,000,000 under \$100,000,000.....	14	1,121,654	1,081,886	76,013	71,368	208,581	13	990,898	961,053	66,120	163,461	183,433
\$100,000,000 under \$250,000,000.....	15	2,088,720	2,016,171	104,741	159,898	206,818	11	1,614,711	1,560,384	82,240	180,561	197,024
\$250,000,000 under \$500,000,000.....	2	617,975	67,170	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	43,793	92,534
Receipts not reported.....	2,179	12,397	-	8,217	162,262	6,763	341	7,232	-	914	1,837	65
CONSTRUCTION												
Total.....	83,791	37,412,748	36,742,702	661,710	509,179	2,344,996	46,664	28,068,802	27,552,274	494,489	978,464	1,726,648
Under \$10,000.....	3,491	21,428	16,136	2,184	15,938	9,331	1,136	8,447	429	499	1,664	953
\$10,000 under \$25,000.....	4,070	113,997	101,586	7,700	18,601	39,143	3,095	44,306	31,847	2,792	6,175	21,966
\$25,000 under \$50,000.....	8,223	314,762	301,222	16,972	19,045	41,894	3,342	136,801	124,798	14,161	16,541	11,737
\$50,000 under \$100,000.....	12,111	897,311	872,686	27,495	10,671	108,920	6,260	489,116	476,606	15,173	46,714	44,099
\$100,000 under \$200,000.....	15,344	2,239,293	2,116,971	48,236	3,959	146,818	8,871	1,807,946	1,785,007	29,546	69,414	99,419
\$200,000 under \$500,000.....	16,990	5,517,535	5,344,873	166,119	67,258	470,781	14,077	3,717,606	3,610,133	74,674	144,498	301,397
\$500,000 under \$1,000,000.....	8,468	5,424,631	5,346,754	106,238	77,976	488,708	6,617	4,211,778	4,101,513	77,119	134,111	338,841
\$1,000,000 under \$5,000,000.....	6,476	12,462,613	11,268,114	198,667	186,716	767,114	17,307	10,706,704	10,224,413	134,900	294,224	494,497
\$5,000,000 under \$10,000,000.....	448	3,066,975	3,011,638	66,941	37,969	132,716	10	2,804,621	2,755,526	35,646	104,700	10,462
\$10,000,000 under \$50,000,000.....	22	4,466,148	4,377,692	71,692	110,466	112,664	10	3,642,032	3,594,847	47,185	136,400	140,187
\$50,000,000 under \$100,000,000.....	23	1,634,769	1,518,661	11,710	48,012	62,941	14	1,344,133	1,271,261	14,884	51,428	61,165
\$100,000,000 under \$250,000,000.....	4	429,610	423,113	7,367	10,591	723	4	429,610	423,113	7,367	10,591	723
\$250,000,000 under \$500,000,000.....	1	287,401	284,201	1,214	7,060	421	1	287,401	284,201	1,214	7,060	421
\$500,000,000 or more.....	-	-	-	-	-	-	-	-	-	-	-	-
Receipts not reported.....	2,813	41,299	-	1,820	16,034	76,729	666	18,603	-	1,212	27,157	8,711

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	128,760	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	40,390	31,288	2,732	61,569	47,038	1,925	10,089	6,020
\$25,000 under \$50,000.....	13,756	530,519	505,389	24,032	138,987	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	49,848	162,261	10,960	820,371	802,504	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	24,772,309	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	1,783,870	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	124,765	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	16,918	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	279,869	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	3,958,944	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	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	125,682	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	128,936	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	133,841	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	138,252	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	2,295,572	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	8,236,653	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	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	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	15,571	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	17,722	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	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.....												

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 complied 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 complied 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	130,076,684	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	113,128	15,700	1,666	10,941	7,612	482	2,688	2,655
\$10,000 under \$25,000.....	12,416	232,637	214,453	7,573	121,218	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	129,150	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	139,051	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	14,858,591	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	30,995,601	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	134,906	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.....	4,449	13,372	-	950	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	1,412	2,267	338	2,717	1,316	79	673	554
\$10,000 under \$25,000.....	640	12,064	10,412	274	12,147	2,216	167	2,878	2,418	50	485	127
\$25,000 under \$50,000.....	1,094	41,078	39,413	801	9,919	9,519	455	16,895	15,669	321	2,117	2,117
\$50,000 under \$100,000.....	1,287	96,934	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	11,928	45,857	1,020	154,549	151,232	1,823	4,596	24,828
\$200,000 under \$500,000.....	2,465	810,973	794,962	9,588	12,519	171,769	1,803	596,049	582,780	6,920	17,938	92,549
\$500,000 under \$1,000,000.....	1,405	975,532	954,894	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	11,750	67	460,872	444,304	3,568	19,301	46,156
\$10,000,000 under \$50,000,000.....	41	831,566	815,109	8,659	25,853	167,741	39	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	334,354	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	65,205,266	38,242,347	1,534,909	4,911,147	-
Under \$10,000.....	104,030	432,977	235,270	70,371	163,671	-	57,313	249,169	127,370	29,212	78,052	-
\$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	866,566	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	1,315,140	163,655	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	3,000,806	244,772	1,165,294	-	2,811	5,757,608	2,239,777	173,422	1,236,294	-
\$5,000,000 under \$10,000,000.....	582	4,137,301	1,692,428	93,505	669,604	-	428	3,036,979	1,252,134	60,000	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	3,793,868	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	1,346,598	12,418,661	106,224	385,923	-	13	1,346,598	12,418,661	106,224	385,923	-
Receipts not reported.....	27,475	-	-	2,952	164,177	-	-	-	-	-	-	-
SERVICES												
Total.....	137,955	25,920,339	24,563,082	1,530,190	889,926	1,094,621	72,985	14,701,290	18,677,167	1,036,152	1,471,242	869,880
Under \$10,000.....	17,773	104,728	78,532	20,096	133,048	7,585	5,744	44,074	26,893	1,408	10,779	1,279
\$10,000 under \$25,000.....	18,409	349,195	311,094	44,880	119,188	9,726	8,283	158,082	137,880	16,918	22,600	4,525
\$25,000 under \$50,000.....	22,958	881,326	829,729	81,993	140,030	36,373	11,661	462,029	428,191	46,346	45,522	19,612
\$50,000 under \$100,000.....	26,664	1,918,237	1,826,978	145,606	266,669	26,381	1,118	1,133,619	1,092,482	87,742	97,957	32,609
\$100,000 under \$200,000.....	19,953	2,413,807	2,397,661	190,596	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	4,494,179	4,317,970	273,968	124,547	136,546	10,760	3,376,400	3,256,741	179,831	226,882	104,215
\$500,000 under \$1,000,000.....	4,356	1,034,219	1,018,238	171,196	80,677	80,677	3,201	1,304,453	1,225,002	122,700	126,701	63,387
\$1,000,000 under \$5,000,000.....	2,960	1,068,176	1,046,130	261,367	202,328	134,271	4,057	4,064,626	3,876,667	176,608	262,599	98,687
\$5,000,000 under \$10,000,000.....	196	1,466,898	1,434,612	86,317	70,069	52,603	144	1,043,324	1,000,006	60,143	91,310	33,693
\$10,000,000 under \$50,000,000.....	161	3,038,795	2,932,357	110,713	176,070	158,811	125	2,662,856	2,598,728	64,128	199,418	136,642
\$50,000,000 under \$100,000,000.....	11	837,694	793,010	17,664	106,070	62,517	10	797,623	677,898	14,625	107,643	37,246
\$100,000,000 under \$250,000,000.....	12	1,756,771	1,663,918	87,152	108,154	86,667	11	1,560,884	1,448,832	52,018	117,746	200,332
\$250,000,000 under \$500,000,000.....	-	-	-	-	-	-	-	-	-	-	-	-
\$500,000,000 or more.....	-	-	-	-	-	-	-	-	-	-	-	-
Receipts not reported.....	11,277	16,099	-	67,383	19,609	16,309	1,376	93,409	-	79,361	21,244	431
NATURE OF BUSINESS NOT ALLOCABLE												
Total.....	3,065	25,156	5,115	3,691	13,956	11,808	1,161	60,132	47,111	1,846	6,434	4,548
Receipts not reported.....	6,132	3,823	-	793	13,986	1,423	436	2,786	-	56	2,131	547

*Deficit. †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

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	323,943,265	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	411,405	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	16,507,431	202,718,626	8,421	1,363,041	1,308,446	63,428	113,892	1,446,362
Mining						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	2,155,559
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	57,997
\$250,000 under \$500,000.....	134	605,684	565,594	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	379,659
\$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	152,053	990,995
Mining—Continued						Bituminous coal and lignite mining						
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	4,640	405	44,760	1,307	119,293	109,901	10,004	1,848	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.....	317	158,893	155,899	7,865	5,050	83,589	417	111,502	106,215	7,215	4,891	89,634
\$15,000 under \$20,000.....	214	82,662	80,214	6,565	2,515	88,423	(2)	(2)	(2)	(2)	(2)	(2)
\$20,000 under \$25,000.....	66	82,656	80,214	6,565	2,515	88,423	23	82,662	77,831	4,836	4,723	79,415
\$25,000 under \$50,000.....	40	71,801	70,137	5,212	2,787	100,351	200	193,885	176,899	14,128	13,767	249,863
\$50,000 under \$100,000.....	26	81,513	79,933	4,167	4,053	70,987	138	154,183	142,160	10,473	14,197	173,055
\$100,000 under \$250,000.....	13	144,750	137,927	7,990	4,953	145,953	61	229,648	210,347	15,408	21,307	252,834
\$250,000 under \$500,000.....	10	149,021	145,373	10,504	6,608	206,089	33	218,496	189,724	16,385	21,370	392,971
\$500,000 under \$1,000,000.....	11	159,150	148,860	10,692	18,443	269,724	26	242,999	225,148	12,792	15,709	376,125
\$1,000,000 under \$5,000,000.....	3	433,397	417,407	20,961	22,548	546,323	5	1,110,079	1,077,076	54,292	73,812	1,271,958
\$5,000,000 under \$10,000,000.....	1	185,683	169,449	10,867	17,280	318,884	5	503,949	490,955	21,561	36,348	834,659
\$10,000,000 under \$25,000,000.....	-	-	-	-	-	-	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.....	-	-	-	-	-	-	1	877,880	876,672	34,270	432,723	684,952
\$100,000,000 or more.....	-	-	-	-	-	-	-	-	-	-	-	-
Returns without net income.....	927	462,331	450,886	30,025	129,061	436,319	3,682	1,417,134	1,265,071	126,304	164,351	2,973,897
Mining—Continued						Construction						
Total.....	3,821	2,119,748	2,036,626	145,346	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	12,829,443
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	1,701,534
\$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	28,452	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	1,185,152
\$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	900,928
\$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	112,948
\$1,000,000 under \$5,000,000.....	12											

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)	Manufacturing								
							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	377,630,234	364,911,442	10,503,230	22,433,578	275,993,520	3,761	9,037,810	3,325,452	230,418	50,194	5,913,205			
Returns with net income, total...	110,434	336,331,731	329,783,972	9,451,646	24,549,132	243,158,015	2,733	8,434,336	2,391,225	209,474	521,374	5,424,639			
Under \$5,000.....	38,095	8,155,843	8,082,225	154,451	52,614	3,434,335	774	169,784	167,834	5,444	1,238	93,414			
\$5,000 under \$10,000.....	14,415	1,791,532	1,720,242	111,523	98,533	2,518,244	406	167,434	165,398	6,018	2,903	102,137			
\$10,000 under \$15,000.....	2,294	4,584,412	4,513,747	35,451	106,144	1,823,143	225	37,150	35,912	3,523	2,303	41,439			
\$15,000 under \$20,000.....	6,552	4,333,370	4,221,745	21,728	111,529	1,899,524	249	141,931	139,752	6,440	4,948	33,121			
\$20,000 under \$25,000.....	6,225	4,323,822	4,289,237	31,285	144,327	2,002,253	249	141,931	139,752	6,440	4,948	33,121			
\$25,000 under \$50,000.....	13,705	13,323,050	13,685,045	239,154	459,655	5,801,355	258	213,476	210,492	10,633	3,203	126,355			
\$50,000 under \$100,000.....	8,647	15,076,404	14,904,477	258,730	608,940	6,927,776	243	275,319	270,729	7,267	16,990	159,550			
\$100,000 under \$250,000.....	6,957	21,538,474	21,221,334	436,824	1,078,367	11,499,272	243	669,836	659,103	21,970	40,819	446,738			
\$250,000 under \$500,000.....	2,961	16,982,138	16,756,994	332,463	1,034,406	9,368,553	66	482,892	472,848	12,144	22,374	263,712			
\$500,000 under \$1,000,000.....	1,663	17,588,208	17,324,246	392,509	1,155,689	11,451,431	41	685,001	678,484	16,140	27,272	439,136			
\$1,000,000 under \$5,000,000.....	1,416	43,586,291	42,851,892	1,129,856	3,161,513	32,876,211	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	377,912	1,944,337	23,257,491	11	1,031,525	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	2,057,514	2,035,515	6,636	127,250	1,636,099			
\$25,000,000 under \$50,000,000.....	71	29,182,810	28,421,120	336,905	2,600,090	23,144,933	1	402,304	392,962	11,200	28,391	196,887			
\$50,000,000 under \$100,000,000.....	32	26,866,543	22,430,372	882,362	2,267,125	20,477,967	1	360,221	342,980	5,524	54,610	290,144			
\$100,000,000 or more.....	20	56,921,197	54,610,437	2,297,027	7,341,989	58,134,750	1	-	-	-	-	290,144			
Returns without net income.....	63,064	40,762,503	40,127,476	1,051,584	12,055,554	27,995,505	972	542,924	534,277	22,042	19,482	393,066			
							Manufacturing—Continued								
							Food and kindred products			Tobacco manufactures					
Total.....	15,315	59,259,761	53,293,079	790,204	1,777,402	19,602,532	34	5,103,059	5,084,602	39,449	429,129	3,713,464			
Returns with net income, total...	10,433	48,995,935	46,579,275	627,308	1,929,231	17,436,898	92	5,094,617	5,023,237	39,729	429,163	3,716,679			
Under \$5,000.....	2,350	1,261,641	1,250,873	20,282	4,652	354,602	3	17,000	17,297	359	25	5,504			
\$5,000 under \$10,000.....	1,499	1,137,337	1,129,403	14,363	10,290	374,905	11	3,390	3,352	111	27	2,761			
\$10,000 under \$15,000.....	1,069	1,151,230	1,147,386	15,013	12,936	244,154	11	1,323	1,322	25	1	1,840			
\$15,000 under \$20,000.....	553	749,929	744,727	9,967	9,232	187,344	11	3,207	3,241	175	140	9,738			
\$20,000 under \$25,000.....	944	856,948	853,601	13,144	12,078	217,697	11	6,779	6,741	119	24	7,482			
\$25,000 under \$50,000.....	1,444	2,322,534	2,304,765	40,519	47,279	758,431	5	7,286	7,090	72	143	3,314			
\$50,000 under \$100,000.....	269	2,924,462	2,901,330	37,246	63,056	794,725	17	40,409	39,976	42	1,233	33,637			
\$100,000 under \$250,000.....	238	4,215,842	4,176,407	60,663	129,402	1,353,127	2	32,335	31,724	517	1,303	17,528			
\$250,000 under \$500,000.....	332	3,417,134	3,388,411	45,235	116,202	1,104,699	2	22,462	22,400	261	1,830	13,521			
\$500,000 under \$1,000,000.....	149	2,112,241	2,094,420	35,010	104,646	862,282	7	51,270	50,224	330	4,704	47,029			
\$1,000,000 under \$5,000,000.....	133	6,756,620	6,685,912	95,493	272,324	2,359,675	10	245,520	243,453	3,987	24,104	208,499			
\$5,000,000 under \$10,000,000.....	20	5,159,668	5,135,096	11,234	130,256	1,340,462	2	39,263	39,371	1,676	12,775	91,327			
\$10,000,000 under \$25,000,000.....	21	7,440,373	7,371,932	79,991	334,023	2,659,891	1	-	-	-	-	-			
\$25,000,000 under \$50,000,000.....	7	2,344,324	2,309,767	55,703	253,326	1,527,427	2	368,226	364,031	6,971	76,237	568,196			
\$50,000,000 under \$100,000,000.....	4	2,949,409	2,902,722	67,910	235,397	1,534,535	2	1,013,011	1,010,310	6,493	111,225	760,019			
\$100,000,000 or more.....	2	1,085,315	1,080,211	16,485	143,560	541,237	2	2,686,496	2,624,306	17,821	342,242	1,941,624			
Returns without net income.....	4,282	6,263,826	6,314,304	102,896	1,151,979	2,165,634	2	3,442	3,265	30	124	1,785			
							Manufacturing—Continued								
							Textile mill products			Apparel and other finished products made from fabrics and similar materials					
Total.....	6,306	13,762,421	13,577,268	350,300	533,092	8,931,512	16,992	12,986,740	12,894,763	22,102	307,696	4,062,316			
Returns with net income, total...	4,224	12,191,837	12,038,797	313,219	611,691	7,993,423	10,768	10,992,744	10,814,652	49,557	402,224	4,202,854			
Under \$5,000.....	1,447	556,369	550,917	3,563	2,332	196,873	4,304	1,276,068	1,271,836	8,505	7,317	384,609			
\$5,000 under \$10,000.....	524	342,635	335,875	5,274	3,626	134,026	1,294	642,162	645,252	3,956	2,493	235,357			
\$10,000 under \$15,000.....	349	167,156	166,017	3,950	4,130	68,542	620	372,069	374,058	2,121	7,425	130,448			
\$15,000 under \$20,000.....	215	177,325	176,188	4,467	3,540	91,529	612	562,011	563,051	3,400	12,082	191,299			
\$20,000 under \$25,000.....	181	181,244	179,225	3,771	4,015	87,047	941	697,182	694,470	4,474	1,297	256,225			
\$25,000 under \$50,000.....	511	561,334	555,389	8,741	17,534	271,427	1,157	1,461,010	1,455,357	4,891	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	4,239	55,304	575,757			
\$100,000 under \$250,000.....	320	1,291,722	1,276,342	29,719	51,426	696,773	352	1,221,764	1,245,182	6,224	51,315	473,142			
\$250,000 under \$500,000.....	165	1,147,434	1,133,835	30,009	58,435	724,912	179	990,070	980,422	5,399	33,263	392,219			
\$500,000 under \$1,000,000.....	97	1,066,783	1,051,565	24,576	61,767	671,409	70	804,753	794,756	6,484	47,612	396,904			
\$1,000,000 under \$5,000,000.....	82	2,995,333	2,951,905	82,776	169,255	2,174,099	38	1,070,999	1,063,100	9,130	77,119	602,321			
\$5,000,000 under \$10,000,000.....	12	4,201,771	4,139,373	29,996	78,420	738,252	2	140,347	130,973	1,225	14,127	94,292			
\$10,000,000 under \$25,000,000.....	4	3,421,421	3,333,533	32,121	63,977	600,382	2	-	-	-	-	-			
\$25,000,000 under \$50,000,000.....	2	840,427	828,491	24,813	70,087	742,106	-	-	-	-	-	-			
\$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	173,599	1,037,624	6,224	2,097,996	2,080,111	12,546	193,624	266,462			
							Manufacturing—Continued								
							Lumber and wood products, except furniture			Furniture and fixtures					
Total.....	3,551	1,250,201	1,249,124	209,179	192,161	5,422,637	6,313	5,002,230	4,954,463	76,563	176,369	2,549,441			
Returns with net income, total...	2,793	1,152,799	1,133,389	145,657	236,291	4,313,422	3,470	3,976,372	3,933,447	60,277	231,642	2,017,905			
Under \$5,000.....	1,276	400,422	396,424	9,376	2,456	200,572	1,311	301,402	298,447	3,274	1,722	117,503			
\$5,000 under \$10,000.....	577	235,472	232,708	5,736	4,070	130,606	503	236,037	234,636	2,791	3,570	97,117			
\$10,000 under \$15,000.....	433	273,223	269,213	6,413	7,312	131,667	291	167,224	166,266	2,374	3,437	67,749			
\$15,000 under \$20,000.....	265	185,396	181,508	4,743	4,616	55,961	21	55,961	55,961	21	21	67,749			
\$20,000 under \$25,000.....	243	220,426	218,326	3,998	5,350	45,074	193	131,237	130,753	1,391	4,217	49,731			
\$25,000 under \$50,000.....	533	657,402	649,443	11,813	20,603	352,901	412	412,438	407,343	4,526	13,790	182,277			
\$50,000 under \$100,000.....	542	563,790	557,699	11,395	24,030	284,117	303	441,218	435,132	7,389	21,941	229,603			
\$100,000 under \$250,000.....	224	340,724	334,811	12,110	31,796	358,841									

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	2,682	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	125,047	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	135,851	795,337	7,223	2,436,589	2,387,481	50,635	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	1,229	310	20,846
\$5,000 under \$10,000.....	818	320,874	317,340	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	215,369	214,191	2,487	8,820	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	768,617	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	1,121,976	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	17,444,794	677,189	1,438,843	23,875,352
Returns without net income.....	3,478	1,420,619	1,393,119	52,405	1106,523	1,308,944	423	2,017,111	1,966,145	75,139	128,806	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	1,165	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	294	244,205	242,537	1,919	4,914	96,399
\$15,000 under \$20,000.....	188	99,149	98,136	2,796	3,176	42,921	340	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	208,451	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	147,768	444,915	1,067	709,749	702,276	8,852	132,785	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	28,177,841
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	157,940	2,547	3,490	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	587,445
\$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	18,37								

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	1,228,347	21,567,829
Returns with net income, total...	11,743	17,792,679	17,544,042	412,021	1,202,510	11,337,444	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	650,094	17,678	6,164	377,250
\$5,000 under \$10,000.....	1,424	517,685	512,698	11,334	9,923	277,133	1,655	427,648	421,579	12,148	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	1,448,470	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	1,849,194	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	1,869,022	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	1,830,234
Returns without net income.....	6,476	3,332,442	3,288,911	86,331	190,487	2,124,976	6,755	3,253,197	3,187,766	93,068	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	589,346	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	110,811	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.....	1	-	-	-	-	-	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	213,944	1,472,532	1,117	3,327,757	3,292,371	55,189	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.....	135	387,917	384,953	6,628	21,377	198,169	124	275,983	271,779	6,096	17,980	174,846
\$100,000 under \$250,000.....	65	317,515	314,806	5,725	22,968	172,450	53	285,953	282,253	4,992	19,573	190,310
\$250,000 under \$500,000.....	31	245,935	243,052	4,429	20,463	138,761	59	602,973	595,525	10,542	44,809	287,176
\$500,000 under \$1,000,000.....	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
\$1,000,000 under \$5,000,000.....	6	995,134	971,190	18,931	43,214	662,937	14	706,677	698,583	15,447	93,759	496,133
\$5,000,000 under \$10,000,000.....	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
\$10,000,000 under \$25,000,000.....	2	1,303,233	1,297,290	21,967	73,611	751,098	1	449,452	447,961	12,035	36,193	341,846
\$25,000,000 under \$50,000,000.....	-	-	-	-	-	-	-	-	-	-	-	-
\$50,000,000 under \$100,000,000.....	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
\$100,000,000 or more.....	753	802,080	771,187	22,077	133,869	685,449	1,364	544,991	530,476	14,710	155,776	430,240
Returns without net income.....	-	-	-	-	-	-	-	-	-	-	-	-
Manufacturing—Continued												
Other manufacturing industries						Transportation, communication, electric, gas, and sanitary services						
Total.....	10,423	6,898,112	6,701,676	137,559	349,240	4,841,420	49,048	68,153,902	66,322,225	5,689,673	7,486,681	156,534,789
Returns with net income, total...	6,107	5,978,523	5,784,055	115,490	424,240	4,177,777	30,166	57,885,477	56,422,034	4,937,016	8,022,298	130,894,499
Under \$5,000.....	2,764	418,224	415,548	6,508	4,239	192,048	14,499	1,272,249	1,249,344	73,991	23,505	898,889
\$5,000 under \$10,000.....	704	172,927	170,370	2,517	4,827	79,105	4,286	755,905	735,211	41,964	28,787	571,819
\$10,000 under \$15,000.....	475	1,046,650	1,046,432	1,926	5,847	77,782	2,375	624,028	608,647	38,777	28,221	503,534
\$15,000 under \$20,000.....	287	119,453	117,261	1,821	4,869	67,855	1,789	501,534	490,640	31,966	30,294	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	1,166,972
\$50,000 under \$100,000.....	326	404,792	399,190	6,035	21,722	221,104	1,420	1,729,201	1,690,204	97,692	94,049	1,326,492
\$100,000 under \$250,000.....	305	717,672	704,774	13,470	46,938	416,868	919	2,481,755	2,419,076	135,111	142,268	2,057,076
\$250,000 under \$500,000.....	105	499,840	494,312	9,999	36,273	317,308	367	1,729,415	1,691,812	115,774	127,214	2,381,179
\$500,000 under \$1,000,000.....	5											

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	28,890	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	331,212
\$1,000,000 under \$5,000,000.....	123	3,880,748	3,735,377	281,061	240,738	5,715,252	52	390,513	381,227	41,352	102,859	942,331
\$5,000,000 under \$10,000,000.....	14	1,515,126	1,286,403	117,908	97,612	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	361,229	332,605	18,748	41,109	238,520	4	1,331,491	1,295,350	39,072	139,946	1,162,568
\$50,000,000 under \$100,000,000.....	3	1,907,054	1,803,175	124,317	208,487	5,236,700	3	12,535,154	12,347,769	940,154	2,605,449	28,362,449
\$100,000,000 or more.....	1	569,509	543,329	34,532	100,811	1,546,386	3	219,703	215,260	26,245	132,766	448,326
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	132,766	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.....	106	69,274	67,419	4,771	7,484	134,766	125	41,457	39,878	5,061	8,827	133,860
\$50,000 under \$100,000.....	77	122,491	119,939	7,859	12,687	237,421	44	34,786	32,536	2,718	7,117	119,308
\$100,000 under \$250,000.....	45	198,662	196,437	13,622	16,081	518,045	18	37,069	36,725	3,545	6,178	135,690
\$250,000 under \$500,000.....	37	219,332	215,371	15,536	25,576	403,769	7	24,955	24,901	2,761	5,118	116,050
\$500,000 under \$1,000,000.....	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
\$1,000,000 under \$5,000,000.....	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
\$5,000,000 under \$10,000,000.....	45	4,160,189	4,072,009	469,612	754,612	14,436,211	-	-	-	-	-	-
\$10,000,000 under \$25,000,000.....	29	6,647,931	6,583,894	741,731	1,156,238	20,035,511	-	-	-	-	-	-
\$25,000,000 under \$50,000,000.....	11	4,328,416	4,300,063	548,498	717,295	15,543,874	-	-	-	-	-	-
\$50,000,000 under \$100,000,000.....	2	1,212,642	1,206,081	162,659	260,616	4,613,100	-	-	-	-	-	-
\$100,000,000 or more.....	313	552,930	539,368	83,692	114,620	2,356,032	1,654	43,265	42,198	7,436	16,048	183,871
Returns without net income.....	313	552,930	539,368	83,692	114,620	2,356,032	1,654	43,265	42,198	7,436	16,048	183,871
Wholesale and retail trade												
Total						Wholesale trade						
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	225,599,028	1,751,839	5,861,975	78,814,657	84,255	114,908,228	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	1,769,479
\$20,000 under \$25,000.....	13,538	12,945,623	12,345,415	95,421	297,385	3,757,634	6,454	7,019,374	6,924,584	42,023	142,105	2,002,758
\$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	3,387,101
\$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	2,143,940
\$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	1,365,960
\$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	1,298,166	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	382,509
\$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	10,992	212,509
\$15,000 under \$20,000.....	555	1,380,309	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	39,711	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</		

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	34,543,911	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...	64,375	82,840,225	81,576,257	447,399	2,179,400	30,272,957	154,054	104,514,496	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	2,499,030	69,581	14,130,456	13,926,665	159,478	102,000	5,021,249
\$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	83,544	151,069	2,883,428
\$10,000 under \$15,000.....	6,720	4,450,931	4,344,117	31,758	80,739	1,531,982	11,902	5,908,573	5,805,981	59,740	142,163	2,025,982
\$15,000 under \$20,000.....	5,037	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	224,355	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	1,908	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	29,741	189,816	2,003,789	381	4,184,961	4,084,581	47,937	131,298	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	2,886,456	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	389,960	2,342	90,682	266,402	5	9,968,781	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	230,540	3,557	632,161	617,693	11,481	5,260	292,086
\$5,000 under \$10,000.....	1,315	871,967	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	11,924	183,119	125	1,311,780	1,278,743	20,702	42,498	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	1,423,761
\$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	183,572	723,013	5,668	2,374,180	2,302,291	40,751	174,306	1,306,307
Retail trade—Continued												
Apparel and accessories						Furniture, home furnishings, and equipment						
Total.....	27,379	8,965,212	8,735,387	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	12,212	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	370,545	2,413	627,487	604,227	5,421	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	3,666	19,119	199,378	825	352,957	335,866	3,216	13,850	234,426
\$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	95,297	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	106,162	1,033,830	9,558	1,703,347	1,622,896	15,853	191,890	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	5,998,462	172,383	21,015	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	24,946	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	1,407,342	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	260,797	6,481	17,775	92,190
\$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	3,629,491	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							

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	38,934	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	10,682	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	3,822	18,893	232,337	230	676,953	660,021	6,993	30,686	308,686
\$250,000 under \$500,000.....	39	245,359	235,959	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	180,297	1,039,835	19,105	2,427,680	2,375,321	34,579	1109,213	1,129,715
Wholesale and retail trade—Continued												
Wholesale and retail trade not allocable						Finance, insurance, and real estate						
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...	6,634	4,850,801	4,746,887	53,022	166,286	2,119,407	211,926	65,205,264	38,242,347	1,539,909	9,911,147	584,604,585
Under \$5,000.....	3,109	827,603	812,705	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	122,244	1,327	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	5,850,940
\$25,000 under \$50,000.....	650	650,365	634,270	7,510	21,825	266,589	17,393	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	624,451	41,744,271
\$250,000 under \$500,000.....	39	319,357	310,553	3,272	13,110	192,126	1,327	2,995,297	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	133,659	737	2,981,410	1,572,413	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	94,605	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	1,029,566	57,872,193
\$10,000,000 under \$25,000,000.....	1	234,453	229,829	4,181	17,578	217	70	7,193,840	4,834,304	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.....	4,658	1,044,687	1,027,255	13,567	141,029	566,200	128,284	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	2,425,925	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	68,898	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	1,112,813
\$15,000 under \$20,000.....	1,207	190,200	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	6,314	102,476	5,915,902
\$50,000 under \$100,000.....	2,148	1,039,844	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	159,025	6,576	74,572	3,830,730
\$250,000 under \$500,000.....	454	1,032,622	100,283	21,743	156,587	22,879,049	193	322,414	186,665	2,979	69,276	2,852,912
\$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	1,422,059
\$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	255,948	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.....	8	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	32,052,134	-	-	-	-	-	-
Returns without net income.....	1,129	520,289	40,981	8,113	121,799	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	5,234,416
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.....	893	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	17,190	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	14,443	713,433
\$500,000 under \$1,000,000.....	116	10										

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.....	4,319	37,236,769	30,272,347	199,361	1,828,406	162,831,779	21,060	1,954,260	1,743,012	31,799	143,501	2,517,948
Returns with net income, total...	2,691	34,769,232	29,008,193	126,227	1,954,327	156,899,126	13,824	1,710,834	1,412,565	24,927	123,414	2,047,930
Under \$5,000.....	485	50,544	44,671	229	928	161,627	8,023	390,950	331,272	7,196	11,132	397,830
\$5,000 under \$10,000.....	330	107,134	101,753	639	2,394	167,953	1,951	165,710	159,157	2,336	13,322	204,704
\$10,000 under \$15,000.....	208	52,419	47,135	338	2,499	189,523	1,435	164,150	154,177	2,446	1,013	190,704
\$15,000 under \$20,000.....	118	27,995	23,424	180	2,042	108,022	756	91,639	82,019	1,295	12,676	114,228
\$20,000 under \$25,000.....	115	39,185	34,095	226	2,592	144,100	559	82,090	78,782	1,210	12,292	111,501
\$25,000 under \$50,000.....	291	221,390	187,184	1,021	10,044	814,511	678	132,068	117,345	2,281	22,143	189,863
\$50,000 under \$100,000.....	312	335,974	287,831	1,455	22,175	1,024,154	280	105,461	99,226	1,342	13,764	215,233
\$100,000 under \$250,000.....	285	422,776	369,645	3,269	45,523	3,061,171	97	116,879	106,527	1,677	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	7,747	97,239
\$500,000 under \$1,000,000.....	145	1,399,184	1,193,801	6,740	100,065	5,048,863	12	34,985	33,223	374	8,222	53,654
\$1,000,000 under \$5,000,000.....	148	5,496,235	4,663,150	24,267	324,254	20,892,441	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	39,220	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	6,737,778	5,135,822	34,277	301,601	36,455,850	-	-	-	-	-	-
Returns without net income.....	1,328	2,337,533	2,264,156	12,136	122,521	6,022,639	7,231	343,426	330,447	6,071	139,913	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	3,524,675	6,203,142	1,432,139	946,383	53,478,324	6,888	376,597	61,968	32,367	90,344	3,050,917
Returns with net income, total...	132,170	6,958,332	4,431,176	925,516	1,480,513	33,659,016	4,200	272,825	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.....	25,077	54,421	59,352	129,676	154,764	4,595,239	629	10,121	753	572	4,145	96,304
\$10,000 under \$15,000.....	12,122	607,546	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	126,942	2,350,610	225	8,149	1,834	657	3,701	55,549
\$20,000 under \$25,000.....	5,539	454,984	270,441	51,326	121,996	2,114,928	130	10,241	829	2,453	2,310	40,812
\$25,000 under \$50,000.....	5,431	1,005,258	625,020	119,927	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	31,193	158,937	2,677,568	161	31,153	4,422	4,625	12,141	442,530
\$100,000 under \$250,000.....	1,007	531,304	314,259	64,307	152,447	2,500,795	139	46,399	2,923	1,531	21,216	298,146
\$250,000 under \$500,000.....	227	265,075	164,364	33,703	78,787	1,322,646	30	26,437	665	571	10,722	113,334
\$500,000 under \$1,000,000.....	80	211,507	110,475	28,580	54,594	932,568	16	18,231	1,399	540	10,684	137,297
\$1,000,000 under \$5,000,000.....	36	224,473	133,331	19,068	65,495	822,728	10	45,705	2,312	1,494	23,437	222,260
\$5,000,000 under \$10,000,000.....	4	44,037	23,648	728	24,421	17,999	1	1,662	-	-	5,089	46,031
\$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	453,625	19,819,368	2,688	103,770	30,431	10,563	22,457	938,983
Services												
Total						Hotels, rooming houses, camps, and other lodging places						
Total.....	137,955	25,920,539	24,513,382	1,530,190	889,926	22,324,346	13,007	2,929,687	2,525,273	246,257	6,354	4,591,762
Returns with net income, total...	72,985	19,701,290	18,677,167	1,036,172	1,471,242	15,517,296	5,727	1,737,366	1,519,166	131,376	124,944	2,472,044
Under \$5,000.....	40,791	3,282,068	3,193,047	180,223	54,412	2,275,396	3,018	218,305	204,595	21,119	4,450	321,774
\$5,000 under \$10,000.....	13,892	1,674,223	1,627,615	109,875	73,468	1,167,680	912	122,938	118,254	11,046	6,237	178,607
\$10,000 under \$15,000.....	5,311	1,186,434	1,141,439	67,818	69,222	888,287	460	105,442	94,337	7,463	5,417	116,096
\$15,000 under \$20,000.....	3,729	652,680	617,772	50,168	64,636	627,727	282	76,166	66,027	6,795	4,779	125,883
\$20,000 under \$25,000.....	3,293	973,572	943,092	62,620	72,878	690,391	362	91,458	82,113	7,397	8,248	126,691
\$25,000 under \$50,000.....	5,133	2,364,226	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	1,272,460	1,172,708	101,713	115,953	1,591,456	86	274,658	225,470	24,833	5,733	403,665
\$100,000 under \$250,000.....	1,007	1,406,374	1,309,241	92,182	154,951	1,415,080	117	207,948	173,964	14,467	17,893	305,793
\$250,000 under \$500,000.....	273	1,153,179	1,079,635	53,177	95,635	872,733	34	69,621	56,334	4,051	11,241	114,307
\$500,000 under \$1,000,000.....	125	980,548	829,003	33,804	66,830	582,286	14	73,856	64,980	4,196	9,303	101,247
\$1,000,000 under \$5,000,000.....	115	2,302,632	2,139,493	75,484	223,593	1,783,524	10	96,553	84,804	5,017	15,295	204,469
\$5,000,000 under \$10,000,000.....	17	536,138	482,171	12,364	101,56	537,037	1	4,791	2,608	87	6,734	21,543
\$10,000,000 under \$25,000,000.....	7	764,573	677,055	56,073	97,066	845,534	1	173,506	158,792	4,975	15,440	216,017
\$25,000,000 under \$50,000,000.....	1	154,440	103,780	414	34,394	177,221	-	-	-	-	-	-
\$50,000,000 under \$100,000,000.....	1	127,235	61,912	8,326	55,115	264,476	-	-	-	-	-	-
\$100,000,000 or more.....	-	-	-	-	-	-	-	-	-	-	-	-
Returns without net income.....	64,970	6,211,449	5,836,215	493,918	458,316	7,317,056	3,280	1,192,321	1,006,112	116,480	120,608	2,119,718
Services—Continued												
Personal services						Business services						
Total.....	23,772	3,421,791	3,247,775	160,591	91,173	2,134,774	39,700	4,734,584	3,771,322	197,493	426,177	6,522,994
Returns with net income, total...	13,179	2,406,271	2,259,177	111,166	142,298	1,708,987	22,689	3,326,327	2,777,516	296,373	76,844	5,114,809
Under \$5,000.....	7,922	791,789	694,669	34,612	10,584	360,995	12,527	1,025,742	864,781	44,994	1,147	723,252
\$5,000 under \$10,000.....	2,066	331,208	321,245	14,945	13,455	186,444	2,463	444,329	427,800	23,476	14,212	307,617
\$10,000 under \$15,000.....	237	127,201	124,324	7,699	9,885	111,370	1,956	437,324	421,771	20,738	13,312	271,101
\$15,000 under \$20,000.....	67	228,141	22,109	4,220	11,140	130,247	1,327	354,677	333,434	1,479	22,477	258,029
\$20,000 under \$25,000.....	57	156,104	142,436	7,702	11,537	82,342	960	222,377	214,768	1,901	21,434	174,170
\$25,000 under \$50,000.....	726	347,45	341,188	13,733	23,992	207,361	1,792	36,475	35,096	43,032	6,337	670,218
\$50,000 under \$100,000.....	257	149,263	140,672	6,314	17,022	134,919	682	604,270	589,688	21,414	4,400	607,92
\$100,000 under \$250,000.....	111	124,977	120,117	6,635	16,735	114,685	312	685,841	667,841	23,047	47,171	433,265
\$250,000 under \$500,000.....	19	23,172	20,223	1,328	6,771	66,544	26	423,213	410,794	4,221	30,763	215,954
\$500,000 under \$1,000,000.....	1	21,227	11,429	82	2,066	12,799	9	641,600	327,499	18,426	37,391	253,977
\$1,000,000 under \$5,000,000.....	4	114,235	112,634	7,311	10,537	73,152	48	1,260,095	1,232,733			

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	434	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	141,676	519,921	3,352	657,728	623,464	28,216	169,670	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	108,311	-	-	-	-	-	-
\$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	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	13,955	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	171,776	578,942	6,964	33,012	30,659	1,907	10,889	253,022

¹Deficit.

²Estimate 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 net income										Inventory, end-of-year (Thousand dollars)			
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)		(11)	(12)	(13)	(14)
	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)
ALL INDUSTRIAL DIVISIONS														
Total.....	1,190,394	873,177,444	823,763,266	23,887,781	45,893,000	1,224,516,071	94,661,458	715,589	750,598,885	709,250,561	19,769,298	52,401,331	1,086,797,445	91,492,811
Zero assets.....	47,895	7,556,134	6,940,944	159,925	189,111	-	-	12,429	5,018,493	4,189,919	97,770	-14,550	-	-
Assets greater than zero, total.....	1,142,499	865,621,310	816,822,322	23,727,856	45,703,889	1,224,516,071	94,661,458	703,160	745,580,392	705,060,642	19,671,528	51,881,781	1,086,797,445	91,492,811
\$1 under \$5,000.....	286,280	10,718,489	10,422,471	930,156	1,208,800	3,192,305	605,466	120,147	5,934,293	5,211,470	101,759	256,819	1,500,221	173,674
\$5,000 under \$10,000.....	177,653	34,386,344	34,109,631	354,380	376,601	6,414,417	1,024,080	100,603	8,126,089	8,065,012	182,228	476,936	3,663,520	500,212
\$10,000 under \$25,000.....	70,034	30,396,971	30,336,335	634,402	376,402	14,756,377	2,486,917	131,645	21,961,156	20,820,956	406,227	41,740	9,214,778	1,366,226
\$25,000 under \$50,000.....	336,057	71,957,481	71,553,753	1,494,073	1,367,147	38,022,876	6,406,262	171,639	55,833,815	54,649,089	1,071,776	2,029,751	27,472,149	4,263,767
\$50,000 under \$100,000.....	111,593	67,511,850	65,436,305	1,302,948	1,356,577	38,925,387	6,131,735	83,001	54,829,147	54,131,125	697,700	2,035,010	29,005,247	4,360,115
\$100,000 under \$250,000.....	52,005	65,795,440	63,831,875	1,591,850	1,603,493	40,246,513	6,394,423	43,710	55,120,705	53,560,457	930,459	2,170,025	30,240,477	5,134,452
\$250,000 under \$500,000.....	34,947	70,967,035	69,439,377	1,403,773	2,038,756	53,889,370	7,653,450	26,475	59,060,894	57,039,351	1,039,302	2,705,704	40,542,844	6,156,774
\$500,000 under \$1,000,000.....	16,995	41,306,507	40,594,144	694,115	1,183,510	50,022,097	5,437,767	11,075	39,340,718	37,501,273	2,194,725	3,982,912	38,802,512	4,033,784
\$1,000,000 under \$250,000,000.....	8,564	41,306,507	39,450,755	919,948	1,906,091	59,884,509	4,630,049	9,584	34,979,950	33,079,294	719,085	3,201,232	45,945,122	5,033,870
\$250,000,000 under \$500,000,000.....	6,109	52,880,459	49,135,077	1,254,596	2,901,031	44,329,799	6,704,236	7,511	45,411,137	42,487,833	1,009,733	3,293,173	69,376,951	5,705,766
\$500,000,000 under \$1,000,000,000.....	2,231	60,043,280	37,093,098	1,027,780	2,438,000	77,456,375	5,257,292	1,609	34,064,167	32,024,511	846,885	2,626,488	55,791,946	7,228,324
\$1,000,000,000 under \$50,000,000,000.....	1,170	47,136,380	41,007,883	1,247,198	3,107,883	84,155,342	5,755,222	6,901	38,965,156	36,504,826	1,016,852	3,298,726	63,170,187	7,455,924
\$50,000,000,000 under \$250,000,000,000.....	238	47,136,380	41,007,883	1,247,198	3,107,883	84,155,342	5,755,222	6,901	38,965,156	36,504,826	1,016,852	3,298,726	63,170,187	7,455,924
\$250,000,000,000 or more.....	600	240,814,703	221,596,324	4,400,100	21,074,310	1,823,928,010	8,845,808	543	229,326,139	211,097,589	8,779,123	22,476,448	566,099,325	69,082,985
AGRICULTURE, FORESTRY, AND FISHERIES														
Total.....	18,481	5,239,546	5,077,402	209,562	110,151	4,691,334	567,796	10,560	3,979,505	3,738,896	146,113	2,910,043	3,244,472	368,065
Zero assets.....	459	61,180	58,714	2,312	17,017	-	-	-	-	-	-	-	-	-
Assets greater than zero, total.....	18,022	5,178,366	5,018,688	207,250	110,134	4,691,334	567,796	10,447	3,941,215	3,732,801	144,663	2,910,043	3,244,472	368,065
\$1 under \$25,000.....	3,562	152,029	140,445	4,356	12,004	41,162	7,840	1,428	81,277	79,891	1,628	5,006	18,250	893
\$25,000 under \$50,000.....	2,536	176,456	170,132	7,225	11,545	32,451	3,988	1,074	98,698	97,913	3,184	4,000	38,000	3,247
\$50,000 under \$100,000.....	3,735	444,010	422,553	20,612	11,835	272,550	20,386	2,204	325,023	341,771	12,465	33,853	167,771	11,144
\$100,000 under \$250,000.....	4,837	1,116,928	1,079,195	47,038	12,430	783,491	81,880	3,147	348,618	317,007	27,442	40,889	515,321	49,595
\$250,000 under \$500,000.....	2,026	834,476	805,665	34,670	8,748	775,253	109,026	1,464	587,990	576,975	23,511	33,041	502,392	68,766
\$500,000 under \$1,000,000.....	768	747,014	711,078	23,868	14,715	696,043	105,438	620	527,956	501,313	14,709	36,281	435,750	69,804
\$1,000,000 under \$2,500,000.....	425	635,729	596,542	22,112	13,081	642,676	60,090	420	423,275	403,045	15,959	29,470	59,021	59,021
\$2,500,000 under \$5,000,000.....	1,077	335,073	311,001	11,982	13,081	363,130	49,405	75	248,837	238,756	8,259	18,370	243,384	34,077
\$5,000,000 under \$10,000,000.....	34	215,423	201,378	8,482	1,849	31,724	31,724	13	146,544	136,066	5,121	9,911	171,820	20,847
\$10,000,000 under \$25,000,000.....	17	113,896	100,045	5,754	10,408	259,135	30,677	13	91,938	78,807	19,283	15,507	198,198	14,400
\$25,000,000 under \$50,000,000.....	2	39,760	34,280	1,766	5,186	63,949	2,073	2	35,762	34,180	1,794	5,186	3,449	2,073
\$50,000,000 under \$100,000,000.....	2	130,016	104,248	3,376	18,491	135,466	17,751	2	130,016	104,248	3,376	18,491	135,466	17,751
\$100,000,000 or more.....	1	352,001	340,896	21,094	6,099	335,430	15,724	1	352,001	340,896	21,094	6,099	335,430	15,724
Total.....	13,721	15,257,772	14,915,577	760,119	894,437	17,943,266	994,595	1,465	9,607,161	9,119,700	545,520	1,351,159	11,457,310	785,854
Zero assets.....	571	114,730	62,894	5,177	14,446	-	-	-	-	-	-	-	-	-
Assets greater than zero, total.....	13,150	15,143,042	14,852,683	754,942	880,000	17,943,266	994,595	1,465	9,607,161	9,119,700	545,520	1,351,159	11,457,310	785,854
\$1 under \$25,000.....	2,898	69,031	66,732	4,191	14,007	29,231	384	470	29,293	27,952	1,977	3,084	11,372	248
\$25,000 under \$50,000.....	1,911	106,014	104,109	5,577	10,006	58,384	1,302	787	59,140	57,433	2,133	7,089	24,271	760
\$50,000 under \$100,000.....	1,462	10,377	184,269	10,071	15,026	134,529	4,351	1,302	116,610	111,702	11,702	10,336	13,068	760
\$100,000 under \$250,000.....	2,557	551,679	528,451	38,335	17,388	413,941	61,952	1,475	371,470	365,194	34,745	76,001	236,212	7,257
\$250,000 under \$500,000.....	1,877	713,031	690,225	43,266	16,403	661,110	31,911	1,070	505,225	488,974	29,591	4,004	347,261	18,532
\$500,000 under \$1,000,000.....	969	17,130	589,387	53,941	10,110	657,982	31,287	431	501,139	477,944	39,551	26,729	18,049	21,617
\$1,000,000 under \$2,500,000.....	606	80,244	835,501	67,031	10,000	1,089,169	41,748	401	5,720	5,174	41,941	1,440	117,333	27,871
\$2,500,000 under \$5,000,000.....	306	81,276	761,890	61,226	20,336	1,058,259	47,653	173	5,720	4,907,752	47,653	1,440	99,734	36,384
\$5,000,000 under \$10,000,000.....	155	689,247	646,248	44,317	28,228	1,074,230	49,361	12	7,708	7,678	26,001	90,610	24,178	34,911
\$10,000,000 under \$25,000,000.....	43	907,297	857,583	67,506	42,327	1,502,079	90,361	92	708,575	694,383	47,081	76,574	1,024,434	43,060
\$25,000,000 under \$50,000,000.....	41	799,071	751,278	47,357	68,448	1,411,035	79,216	33	639,652	601,036	37,565	76,148	1,147,334	15,218
\$50,000,000 under \$100,000,000.....	21	703,509	647,583	42,445	87,069	1,351,131	79,812	14	547,842	518,276	23,419	102,577	75,968	34,900
\$100,000,000 under \$250,000,000.....	32	2,000,000	1,900,000	108,440	114,001	3,556,653	249,440	10	1,704,302	1,618,286	62,248	225,284	2,000,000	310,000
\$250,000,000 or more.....	12	3,076,202	2,989,732	143,960	510,831	4,935,637	314,344	9	2,761,946	2,689,812	123,138	223,900	3,790,547	272,234

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							
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
CONSTRUCTION														
Total.....	82,791	37,412,748	36,742,702	661,710	509,159	17,745,002	2,534,396	46,164	28,068,802	27,582,274	459,489	978,404	12,829,543	1,726,648
Zero assets.....	2,440	179,775	176,447	2,519	15,662	17,745,002	2,534,396	522	91,887	90,401	1,215	5,511	12,829,543	1,726,648
Assets greater than zero, total.....	81,351	37,232,973	36,566,255	659,191	514,821	17,745,002	2,534,396	46,132	27,976,915	27,481,873	438,274	972,893	12,829,543	1,726,648
\$1 under \$25,000.....	24,367	1,422,337	1,411,739	21,622	120,729	261,227	29,910	9,245	657,697	651,668	8,284	21,600	116,326	11,362
\$25,000 under \$50,000.....	13,006	1,951,153	1,977,082	26,395	3,780	464,160	67,595	7,072	999,374	986,597	14,285	36,819	354,256	34,963
\$50,000 under \$100,000.....	15,352	3,422,332	3,110,606	53,794	15,092	1,097,520	161,743	9,171	2,075,144	2,074,084	74,273	74,273	654,150	87,779
\$100,000 under \$250,000.....	15,613	6,426,811	6,426,189	108,062	58,842	2,505,914	438,012	11,222	5,009,016	4,937,541	70,369	182,168	1,813,911	290,797
\$250,000 under \$500,000.....	7,114	5,829,371	5,737,090	103,169	63,511	2,471,454	431,830	5,061	4,360,938	4,307,111	70,666	135,340	1,751,984	295,678
\$500,000 under \$1,000,000.....	3,407	5,077,681	5,004,951	92,636	80,666	2,348,440	394,036	2,528	4,021,813	3,969,531	66,300	133,989	1,753,157	349,892
\$1,000,000 under \$2,500,000.....	1,759	5,267,895	5,171,273	93,064	77,232	2,644,551	433,287	1,508	4,842,227	4,071,834	74,626	136,777	1,654,993	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	2,055,217	2,010,898	27,606	66,145	1,072,171	190,400
\$5,000,000 under \$10,000,000.....	173	1,925,823	1,879,531	36,851	35,533	1,180,776	97,188	136	1,665,557	1,427,594	27,700	21,145	894,112	168,071
\$10,000,000 under \$25,000,000.....	79	1,642,086	1,591,351	32,469	42,375	1,195,195	74,597	57	1,552,132	1,314,135	23,457	55,101	850,188	96,024
\$25,000,000 under \$50,000,000.....	23	1,155,742	1,127,951	15,348	27,501	760,806	61,124	17	831,269	812,111	12,023	26,030	556,921	47,045
\$50,000,000 under \$100,000,000.....	10	736,056	649,910	18,230	56,222	701,452	16,291	9	682,722	600,237	17,560	31,146	642,122	12,155
\$100,000,000 under \$250,000,000.....	4	326,498	288,287	9,242	12,261	574,882	86,980	4	326,498	298,487	9,424	12,261	574,882	86,980
\$250,000,000 or more.....	4	326,498	288,287	9,242	12,261	574,882	86,980	4	326,498	298,487	9,424	12,261	574,882	86,980
MANUFACTURING														
Total.....	173,558	377,560,234	369,911,448	10,503,230	22,493,578	275,963,520	57,552,979	110,494	336,831,731	329,783,972	9,451,446	24,549,132	248,158,015	51,067,982
Zero assets.....	4,486	3,308,734	3,255,297	72,773	125,089	275,963,520	57,552,979	1,553	2,413,931	2,379,605	32,240	192,187	248,158,015	51,067,982
Assets greater than zero, total.....	169,072	374,251,500	366,656,151	10,430,457	22,368,489	275,963,520	57,552,979	108,941	334,417,800	327,404,367	9,399,406	24,356,945	248,158,015	51,067,982
\$1 under \$25,000.....	32,877	1,377,614	1,362,418	25,868	142,870	371,398	60,096	13,124	718,816	709,868	11,403	32,510	167,653	24,813
\$25,000 under \$50,000.....	22,982	2,276,166	2,256,002	50,676	21,438	1,817,135	147,135	12,562	1,446,778	1,434,962	28,902	39,930	576,753	72,140
\$50,000 under \$100,000.....	27,144	5,114,154	5,105,569	110,402	33,704	1,994,342	382,372	17,481	3,906,905	3,863,672	72,256	132,857	1,276,813	232,448
\$100,000 under \$250,000.....	36,577	14,184,227	14,043,257	203,704	67,467	5,916,960	1,263,129	24,033	11,029,139	10,929,596	213,453	443,036	4,896,033	693,402
\$250,000 under \$500,000.....	19,874	17,104,159	17,034,704	305,022	302,430	7,053,208	1,713,688	15,151	17,736,010	17,592,895	277,274	540,530	5,367,368	1,024,959
\$500,000 under \$1,000,000.....	13,642	21,883,700	21,740,615	381,165	626,677	9,544,426	2,427,179	10,897	18,332,186	18,137,547	302,815	815,395	7,223,538	1,934,071
\$1,000,000 under \$2,500,000.....	9,121	27,871,550	27,510,650	506,528	967,924	14,090,736	3,711,736	7,321	23,196,238	22,903,737	402,626	1,228,816	11,344,548	2,697,194
\$2,500,000 under \$5,000,000.....	3,256	20,322,699	20,044,477	31,308	981,025	11,275,933	3,054,749	2,673	17,064,200	16,830,210	309,520	1,024,211	4,273,461	1,307,694
\$5,000,000 under \$10,000,000.....	1,154	15,188,768	14,799,284	601,361	1,536,138	18,047,946	3,031,676	1,979	15,720,106	15,495,900	335,418	1,077,675	4,767,863	2,314,362
\$10,000,000 under \$25,000,000.....	464	20,562,734	20,221,811	572,746	1,394,561	16,217,145	3,929,210	404	17,969,342	17,669,534	429,911	1,469,788	13,007,094	3,426,325
\$25,000,000 under \$50,000,000.....	304	25,933,720	25,376,500	766,878	1,822,293	21,426,918	4,702,566	263	23,065,711	22,659,716	671,978	1,923,163	18,597,613	4,072,124
\$50,000,000 under \$100,000,000.....	182	37,198,265	36,275,544	1,052,877	2,652,026	28,535,720	6,471,582	171	35,316,842	34,435,039	984,183	2,658,018	26,731,040	6,087,479
\$100,000,000 or more.....	134	134,067,488	132,145,096	4,974,536	11,063,690	129,042,479	22,053,813	155	131,448,439	127,609,066	4,841,153	11,504,041	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	22,709	2,000	155,534,789	3,126,259	491	187,935	182,377	13,219	14,490	130,894,499	2,709,710
Assets greater than zero, total.....	47,659	67,832,572	66,012,877	5,666,964	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	57,072	561,282	23,969	110,572	171,383	1,622	7,306	304,474	300,740	12,105	15,413	61,380	775
\$25,000 under \$50,000.....	8,443	540,011	538,416	30,961	9,212	302,565	4,733	5,386	354,881	348,072	17,976	24,180	195,854	2,650
\$50,000 under \$100,000.....	7,827	1,056,076	1,030,194	54,273	17,339	597,970	6,600	4,547	692,040	673,528	29,949	39,256	324,384	6,338
\$100,000 under \$250,000.....	7,712	1,943,347	1,905,131	52,399	52,399	1,217,055	28,596	5,650	1,468,046	1,442,010	81,484	84,767	898,893	16,225
\$250,000 under \$500,000.....	3,640	1,785,549	1,746,745	102,378	63,282	1,274,955	36,137	2,803	1,521,309	1,483,743	81,889	81,632	974,486	12,941
\$500,000 under \$1,000,000.....	2,116	1,495,633	1,438,261	91,244	106,324	1,422,180	40,003	1,454	1,349,314	1,324,697	72,094	122,664	1,135,453	35,400
\$1,000,000 under \$2,500,000.....	1,380	2,433,667	2,423,377	140,774	121,473	2,118,243	47,551	1,108	2,034,595	2,013,307	113,409	134,857	1,598,288	39,701
\$2,500,000 under \$5,000,000.....	547	1,954,590	1,939,563	124,565	124,347	1,910,874	34,111	438	1,722,871	1,716,123	99,142	139,953	1,549,250	9,074
\$5,000,000 under \$10,000,000.....	335	2,357,924	2,338,138	143,537	143,504	2,377,766	40,601	279	1,879,500	1,870,352	110,320	157,352	1,627,738	28,474
\$10,000,000 under \$25,000,000.....	224	2,313,905	2,262,325	179,017	173,429	3,410,910	75,130	187	2,073,172	2,068,164	150,962	194,521	2,820,502	69,400
\$25,000,000 under \$50,000,000.....	102	1,837,348	1,778,857	153,622	165,991	3,618,740	80,643	86	1,527,403	1,482,403	121,411	192,173	3,033,043	99,493
\$50,000,000 under \$100,000,000.....	78	2,340,772	2,233,926	203,030	275,911	5,682,047	97,643	63	1,865,898	1,766,781	166,302	300,861	4,578,742	77,011
\$100,000,000 or more.....	115	40,792,030	39,747,809	3,727,887	5,597,175	117,089,325	2,382,873	99	35,360,462	34,597,418	3,267,545	5,827,998	12,284,284	219,444

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					Inventory, end-of-year (Thousand dollars)	Total assets (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 (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)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	
Industrial division and size of total assets															
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	12,121	-	-	-	-	-	-	-	-	-	
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	13,010	26,809	7,641	894	31,495	31,477	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	3,483	3,483	156,812	51,247	1,353	330,542	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	436,669	136,068	1,943	1,083,313	1,065,822	12,941	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	1,893,836	1,881,077	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	361,244	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	285,268	3,301	6,961	151,818	38,003	39	252,280	246,400	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	159,203	1,594	6,791	133,401	24,999	4	159,458	159,203	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	-	211,986	65,205,264	38,242,347	1,539,909	9,911,147	584,604,585	-	
Zero assets.....	13,352	636,439	275,286	22,679	66,502	699,887,834	-	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	474,739	28,479	14,307	742,932	-	30,767	397,050	294,968	17,369	63,341	1,016,378	-	
\$25,000 under \$50,000.....	47,572	678,403	512,140	44,038	40,376	1,722,166	-	27,879	485,944	356,513	26,313	97,660	1,816,392	-	
\$50,000 under \$100,000.....	56,104	1,161,396	850,297	100,464	125,412	4,143,544	-	36,903	654,639	619,332	65,205	186,615	2,646,507	-	
\$100,000 under \$250,000.....	35,459	2,515,377	1,676,203	262,418	344,439	11,132,992	-	25,748	2,051,336	1,368,692	189,077	464,986	7,889,221	-	
\$250,000 under \$500,000.....	18,541	2,392,789	1,400,541	251,610	343,905	12,360,643	-	12,953	1,916,355	1,089,979	181,459	451,543	8,991,490	-	
\$500,000 under \$1,000,000.....	13,198	2,124,252	1,287,108	224,003	252,463	12,909,257	-	9,400	1,679,592	1,001,102	151,655	358,485	9,035,563	-	
\$1,000,000 under \$2,500,000.....	7,370	2,739,875	1,520,222	228,570	300,861	20,814,175	-	12,953	2,024,875	1,063,297	141,323	432,790	14,812,733	-	
\$2,500,000 under \$5,000,000.....	5,193	2,507,227	1,238,822	152,073	215,569	26,000,894	-	3,852	1,900,018	878,436	94,186	426,434	19,612,673	-	
\$5,000,000 under \$10,000,000.....	3,985	4,899,210	2,025,242	139,634	383,845	36,400,894	-	2,758	3,498,583	1,538,406	98,489	654,678	42,538,374	-	
\$10,000,000 under \$25,000,000.....	1,326	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	-	
\$25,000,000 under \$50,000,000.....	483	7,417,598	4,065,758	81,961	1,014,536	50,740,440	-	499	3,168,204	1,543,434	48,151	637,614	34,894,715	-	
\$50,000,000 under \$100,000,000.....	318	36,369,501	22,677,631	305,160	4,039,157	336,706,936	-	289	6,234,923	3,989,062	70,224	1,031,947	59,532,708	-	
\$100,000,000 under \$250,000,000.....	-	-	-	-	-	-	-	-	35,242,810	22,161,747	290,596	4,054,462	323,294,450	-	
\$250,000,000 or more.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
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	16,153	-	-	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	141,735	553,514	31,467	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	1,617,618	68,414	20,363	787,533	39,339	12,651	1,091,214	1,066,993	40,907	66,971	448,359	24,447	
\$50,000 under \$100,000.....	20,184	2,700,983	2,643,277	109,473	63,205	1,436,199	62,398	13,212	2,015,758	1,959,212	69,447	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	13,907	3,358,139	3,312,887	176,008	212,322	2,112,883	84,332	
\$250,000 under \$500,000.....	7,201	2,726,634	2,599,289	194,834	69,938	2,548,039	78,558	4,790	2,095,995	1,967,703	125,960	135,490	1,633,265	61,032	
\$500,000 under \$1,000,000.....	3,902	2,390,738	2,257,614	175,479	65,672	1,859,424	65,878	2,206	1,859,424	1,766,649	117,782	122,941	1,494,348	46,762	
\$1,000,000 under \$2,500,000.....	1,643	2,408,653	2,250,361	167,095	70,916	2,073,067	80,378	1,028	1,838,081	1,734,160	108,876	127,428	1,544,709	58,646	
\$2,500,000 under \$5,000,000.....	1,903	1,498,004	1,387,852	112,229	79,005	1,724,652	32,744	325	1,204,593	1,123,546	74,545	103,216	1,118,999	29,997	
\$5,000,000 under \$10,000,000.....	209	1,328,904	1,272,040	79,779	75,725	1,454,531	41,000	154	1,055,560	1,043,806	44,188	51,856	1,029,721	34,457	
\$10,000,000 under \$25,000,000.....	121	1,639,701	1,602,699	102,699	133,555	1,880,988	78,555	90	1,677,634	1,618,324	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.....	16	244,718	237,812	37,333	27,952	961,358	80,976	10	348,640	291,634	29,161	40,648	681,148	80,221	
\$100,000,000 under \$250,000,000.....	10	1,187,413	1,079,230	70,771	100,425	1,530,443	293,130	2	1,030,555	919,034	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	11,671	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							
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
	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)
NATURE OF BUSINESS NOT ALLOCABLE														
Total.....	8,065	82,144	76,176	3,491	13,955	329,586	12,808	1,101	49,132	45,517	1,584	6,934	76,574	4,848
Net assets.....	1,717	1,351	1,172	277	1,221	-	-	(2)	(2)	(2)	(2)	(2)	-	-
Assets greater than zero, total.....	6,348	80,793	75,984	3,264	12,734	329,586	11,808	1,032	48,723	45,186	1,584	6,867	76,574	4,848
\$1 under \$5,000.....	1,179	16,039	15,404	1,013	12,158	27,104	899	430	10,159	9,842	463	921	3,635	150
\$5,000 under \$50,000.....	779	10,446	10,341	473	70	26,111	687	212	7,743	7,582	356	824	7,581	312
\$50,000 under \$100,000.....	675	9,757	7,598	538	768	48,557	662	206	6,816	5,332	201	2,464	15,101	146
\$100,000 under \$500,000.....	489	24,253	22,881	586	445	75,810	4,455	146	17,710	17,710	252	11,735	21,304	3,491
\$500,000 under \$1,000,000.....	140	13,600	13,055	482	466	50,758	5,664	(2)	(2)	1,860	(2)	(2)	(2)	(2)
\$1,000,000 under \$10,000,000.....	56	1,761	1,731	11	191	39,063	156	(2)	(2)	1,713	(2)	(2)	(2)	(2)
\$10,000,000 under \$50,000,000.....	24	2,838	2,143	161	1,019	33,271	325	5	233	147	-	92	6,144	278
\$50,000,000 under \$100,000,000.....	3	-	-	-	119	10,006	-	-	-	-	-	-	-	-
\$100,000,000 under \$250,000,000.....	3	94	95	-	164	18,916	-	-	-	-	-	-	-	-
\$250,000,000 or more.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-

1. Excludes returns with net income reported as a 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 CORPORATION RETURNS

Table 26. —NUMBER OF RETURNS, TOTAL COMPLIED 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														
	All active corporation returns					Zero assets					Total				
	Number of returns	Total complied receipts (Thousand dollars)	Business receipts (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Total assets (Thousand dollars)	Number of returns	Total complied receipts (Thousand dollars)	Business receipts (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Total assets (Thousand dollars)	Number of returns	Total complied receipts (Thousand dollars)	Business receipts (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Total assets (Thousand dollars)
Total.....	1,190,286	873,177,644	823,943,265	45,893,700	1,289,516,071	42,805	7,550,235	6,966,994	189,114	1,289,516,071	1,147,481	865,627,409	816,976,271	45,704,786	1,289,516,071
Under \$10,000.....	160,242	770,960	480,638	1,180,401	7,849,415	11,824	48,317	33,858	119,803	7,849,415	142,468	722,678	446,780	1160,598	7,849,415
\$10,000 under \$25,000.....	134,928	2,351,045	1,742,326	4,146	10,371,240	5,575	93,650	75,571	14,221	10,371,240	129,353	1,666,755	1,666,755	18,367	10,371,240
\$25,000 under \$50,000.....	142,851	5,338,194	4,415,322	199,947	15,661,140	3,781	138,592	122,771	10,938	15,661,140	139,070	5,199,602	4,292,551	209,885	15,661,140
\$50,000 under \$100,000.....	163,244	12,027,687	10,550,333	336,419	24,894,347	3,332	239,617	216,173	7,694	24,894,347	159,912	11,788,070	10,334,360	344,118	24,894,347
\$100,000 under \$200,000.....	165,102	24,068,628	22,013,614	653,056	39,626,518	1,768	253,541	224,807	6,735	39,626,518	163,334	23,813,087	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	73,838,797	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	70,093,481	93,645	59,602,965	56,501,574	1,451,718	70,093,481
\$1,000,000 under \$5,000,000.....	79,094	160,386,220	152,443,532	4,507,687	181,276,932	671	1,356,122	1,232,904	47,887	181,276,932	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	37,383	79,999,038	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	201,314,246	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	83,808,004	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	14	1,170,106	1,081,372	80,651	130,943,460	446	70,916,347	66,748,963	5,683,892	130,943,460
\$250,000,000 under \$500,000,000.....	166	99,805,634	56,618,001	3,939,101	104,467,371	(?)	(?)	(?)	(?)	104,467,371	134	188,600,853	55,930,900	3,927,371	104,467,371
\$500,000,000 or more.....	135	189,232,916	181,264,172	14,839,009	260,375,540	(?)	(?)	(?)	(?)	260,375,540	58,979	261,785	14,804,025	260,375,540	
Business receipts not reported.....	72,384	270,304	-	1,271,073	4,793,542	13,405	8,519	-	118,766	4,793,542	-	-	-	4,793,542	
Assets \$1 under \$25,000.....	286,280	10,718,682	10,422,461	1,208,369	3,192,305	177,653	14,485,394	14,109,631	97,460	3,192,305	206,039	30,336,972	29,574,335	396,601	14,756,377
Assets \$25,000 under \$50,000.....	74,089	298,806	240,022	147,764	711,708	34,101	166,803	105,993	112,119	711,708	24,177	136,116	68,720	19,877	1,666,946
\$50,000 under \$100,000.....	49,114	836,396	780,166	136,247	482,096	11,188	317,618	256,916	168	482,096	27,515	459,377	317,917	47,347	1,977,968
\$100,000 under \$250,000.....	54,849	2,000,295	1,949,066	132,392	658,766	22,838	870,917	811,445	1,499	658,766	17,641	656,603	560,197	17,312	1,624,387
\$250,000 under \$500,000.....	46,388	3,260,383	3,210,796	132,694	674,168	41,567	3,057,725	2,989,158	6,497	674,168	26,032	2,013,097	1,910,805	17,612	1,767,626
\$500,000 under \$1,000,000.....	19,670	2,652,582	2,627,556	116,131	307,505	38,626	5,340,727	5,279,408	54,220	307,505	50,964	7,955,260	7,424,286	107,625	3,604,996
\$1,000,000 under \$500,000,000.....	4,281	1,186,019	1,174,450	19,087	67,182	12,671	3,569,141	3,543,286	28,014	67,182	45,721	13,432,352	13,297,624	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	11,490	4,347	6,324	4,127,260	4,127,260	15,645	481,177
\$1,000,000 under \$5,000,000.....	150	196,335	193,238	1,199	1,853	275	427,714	424,591	3,372	1,853	1,203	1,867,323	1,859,742	17,175	92,547
\$5,000,000 under \$10,000,000.....	1	5,397	5,195	17	16	-	-	-	-	16	(?)	(?)	(?)	(?)	(?)
\$10,000,000 under \$50,000,000.....	(?)	(?)	(?)	(?)	(?)	(?)	(?)	(?)	(?)	(?)	(?)	(?)	(?)	(?)	(?)
\$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	-	139,768	284,663	7,306	31,503	-	110,317	284,663	6,470	45,361	-	14,798	452,082
Total.....	239,097	71,057,481	69,153,753	1,367,147	38,022,849	1,111,593	67,512,850	65,436,305	1,356,377	38,022,849	58,065	65,795,540	63,831,875	1,603,493	40,246,513
Assets \$10,000.....	12,269	82,450	25,467	138,182	1,800,097	2,469	24,143	4,552	118,638	1,800,097	1,004	8,739	1,435	120,072	715,089
\$10,000 under \$25,000.....	26,782	493,459	267,142	49,554	3,965,376	5,100	108,091	34,827	10,056	3,965,376	1,272	29,332	7,151	13,782	2,863,321
\$25,000 under \$50,000.....	27,754	1,029,361	678,807	148,292	4,607,672	11,307	442,230	236,970	156,005	4,607,672	3,458	142,173	44,677	53,068	2,966,084
\$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	3,182,307	5,988	464,945	230,571	59,953	4,011,055
\$100,000 under \$200,000.....	29,738	1,595,478	4,373,599	101,310	4,405,179	8,810	1,309,502	1,014,458	103,802	4,405,179	7,538	1,124,043	722,755	149,467	5,351,702
\$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	11,490,983	5,332	1,646,253	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	20,023,692	19,730,515	499,118	6,079,986	7,672	6,085,246	5,832,246	1,921,388	16,860,231
\$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	1,742,892	23,919	47,227,457	46,917,608	2,261,581	16,860,231
\$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	16,368	1,028	5,277,438	6,518,131	69,000	815,105
\$10,000,000 under \$50,000,000.....	(?)	(?)	(?)	(?)	(?)	(?)	(?)	(?)	(?)	(?)	140	1,951,373	1,947,775	1,945	111,761
\$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.....	4,714	42,682	-	134,107	730,099	1,804	627,307	-	17,815	730,099	714	24,064	-	1,319	-83,754
Business receipts not reported.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Footnotes at end of table. 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	Major industrial group								Construction
	All industrial groups	Agriculture, forestry, and fisheries	Mining					Mining and quarrying of nonmetallic minerals, and anthracite mining	
			Total mining	Metal mining	Bituminous coal and lignite mining	Crude petroleum and natural gas			
	(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 Net 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.....	34,905,600	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.....	194,504,372	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	395,398	2,199,643	231,416	74,371	
21 Less: Accumulated depletion.....	5,526,220	17,204	1,703,985	327,183	155,949	1,348,002	127,851	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	193,754	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	1,486	750	15,068	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	227,024	
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	517,543	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	65,309	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	4,334	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	1,685	3,065	299	1,092	
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	593	6,703	
52 Other receipts.....	7,570,387	86,308	157,373	17,426	14,700	99,224	26,223	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.....	7,183,182	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	6,165	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	12,372	
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.....	3,580,569	11,767	937,767	177,771	58,977	324,846	78,173	8,273	
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	56,457	84,069	5,535	
69 Other deductions.....	119,280,325	797,748	1,394,670	229,695	166,972	712,980	285,022	2,804,752	
70 Compiled net profit (less net loss) (39 less 53).....	47,034,136	110,853	864,731	219,851	57,704	605,526	218,350	511,580	
71 Net income (less deficit), total (70 less 43).....	45,893,900	110,151	862,437	219,487	57,033	604,585	218,668	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	214,483	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	11,516	70,097	5,005	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).....	24,849,634	40,214	330,936	92,907	32,183	269,489	63,140	183,072	
79 Form 1120-S, net income (less deficit) (71 less 72).....	564,447	11,692	23,618	(1)	1,847	29,885	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	595,980	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 Net 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.....	10,429,077	200,478	403,963	7,281	144,164	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.....	4,674,432	80,643	495,883	14,310	91,943	79,372	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	11,222	-	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	39,699	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.....	10,611,322	251,760	1,370,255	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	435,309	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	3,680	144,266	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	3,311,142	662,705	1,312,240	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.....	569,558	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.....	1,091,227	11,197	80,675	1,382	27,997	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	4,555	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	42,563,420	2,879,539	10,904,124	10,883,324	5,388,324	3,636,465	8,392,727	
55 Compensation of officers.....	4,621,220	87,140	403,685	11,418	185,033	135,510	145,710	135,207	138,831	
56 Rent paid on business property.....	2,587,212	37,197	245,834	4,801	85,783	39,914	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	49,803	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	1,908	6,538	
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	44,341	1,039,315	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	19,443	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	1,020,481	1,460,280	702,991	650,821	1,444,957	
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	
72 Returns other than Form 1120-S:										
73 Net income (less deficit) (71 less 72).....	22,357,344	496,674	1,760,414	628,129	532,814	289,727	187,465	173,493	962,885	
74 Statutory special deductions, total.....	1,537,507	18,450	48,106	3,155	35,471	23,438	19,847	9,663	28,538	
75 Net operating loss carryforward.....	443,310	9,253	32,576	2,075	25,944	19,448	15,444	8,607	14,283	
76 Dividends received deduction.....	944,328	8,823	13,779	1,080	9,477	4,050	4,403	1,056	14,203	
77 Income subject to tax.....	22,851,140	497,752	1,861,379	624,991	570,833	355,419	265,801	217,644	970,645	
78 Income tax.....	11,403,317	250,526	922,637	324,492	281,721	163,484	107,724	104,291	467,677	
79 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	
80 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:										
81 Cash and assets other than own stock.....	8,404,423	149,187	503,645	172,120	135,218	55,000	99,036	32,603	309,381	
82 Corporation's own stock.....	1,133,321	13,307	75,432	264	11,881	23,126	22,998	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	1,043,177	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	1,348,812	1,765,324	2,900,318
10 Not stated.....	420,696	2,446,784	1,548,293	454,618	272,795	510,947	2,883,322	1,427,981	2,379,805
11 Investments, Government obligations:									
12 States and possessions.....	79,282	184,119	156,657	2,017	6,549	47,479	73,658	47,091	1,227
13 United States obligations.....	338,774	1,153,427	1,830,034	112,173	22,241	390,100	1,147,276	324,227	753,358
14 Not stated.....	23,951	61,004	333,570	1,916	994	21,404	11,833	21,786	59,154
15 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
16 Loans to stockholders.....	17,413	12,319	1,556	1,385	2,661	6,344	6,370	15,847	13,278
17 Mortgage and real estate loans.....	14,708	15,976	1,846	5,030	3,266	7,320	14,894	10,780	11,072
18 Other investments.....	1,231,181	3,903,445	8,857,721	640,748	208,404	666,327	2,272,828	1,097,753	2,206,312
19 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
20 Less: Accumulated amortization and depreciation.....	2,138,413	9,726,219	18,394,732	1,800,094	304,122	3,803,203	13,541,280	3,544,859	5,827,072
21 Depletable assets.....	5,122	279,652	4,244,591	4,838	63	193,449	1,026,273	63,637	24,012
22 Less: Accumulated depletion.....	2,146	120,525	2,120,300	1,052	-	55,375	618,908	22,038	8,442
23 Land.....	180,349	413,357	781,651	66,601	17,597	201,661	448,596	213,984	265,039
24 Intangible assets.....	40,393	126,548	1,600,232	9,382	789	14,765	43,863	3,651	78,097
25 Less: Accumulated amortization.....	10,802	54,163	1,233,435	6,234	501	5,091	8,780	15,271	27,724
26 Other assets.....	635,090	587,616	730,949	89,545	30,310	139,529	296,510	235,655	331,996
27 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
28 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
29 Deposits and withdrawable shares.....	2,740	2,191	391	246	500	4,958	608	2,906	15,906
30 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
31 Other current liabilities.....	715,907	1,760,121	1,269,063	359,393	128,330	549,454	1,714,042	948,818	1,360,522
32 Loans from stockholders.....	69,162	117,213	25,540	31,107	13,347	37,301	25,213	81,283	102,476
33 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
34 Other liabilities.....	652,231	572,114	939,134	150,175	37,847	249,256	876,091	288,892	623,693
35 Capital stock, preferred.....	303,506	717,214	258,064	144,718	158,163	268,320	1,138,763	342,499	456,114
36 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
37 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
38 Surplus reserves.....	147,628	245,908	895,530	148,181	19,633	115,100	540,404	117,149	234,982
39 Earned surplus and undivided profits.....	3,234,915	8,411,988	14,043,493	1,843,440	576,464	3,565,049	10,304,404	4,761,545	7,114,698
40 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	24,466,444
41 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
42 Interest on Government obligations (less amortizable bond premium):									
43 Wholly taxable.....	10,783	32,505	52,207	2,539	546	11,215	33,032	8,575	20,617
44 Subject to surtax only.....	22	57	108	42	-	21	34	125	68
45 Wholly tax-exempt.....	2,916	8,278	3,295	136	150	2,565	3,728	1,342	2,141
46 Other interest.....	20,242	52,733	89,889	11,564	3,601	13,410	97,356	24,293	73,278
47 Rents.....	32,548	34,227	331,991	9,035	2,710	18,862	28,887	23,613	47,445
48 Royalties.....	46,957	137,998	86,005	5,085	553	15,620	13,154	13,476	83,642
49 Net short-term capital gain reduced by net long-term capital loss.....	765	2,231	6,732	22	52	287	209	646	547
50 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
51 Net gain, sales other than capital assets.....	808	4,520	560	5,062	105	1,005	463	4,793	3,620
52 Dividends, domestic corporations.....	37,446	219,985	558,305	8,002	1,408	22,117	42,767	17,825	29,628
53 Dividends, foreign corporations.....	8,793	121,160	352,851	60,395	12	49,124	38,367	39,398	55,132
54 Other receipts.....	148,913	122,243	372,258	32,158	17,161	63,538	72,877	110,994	167,822
55 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
56 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
57 Compensation of officers.....	463,927	713,067	1,134,599	78,489	173,336	198,557	504,868	526,071	526,071
58 Rent paid on business property.....	155,945	175,089	470,717	81,570	29,688	70,465	100,538	173,627	185,720
59 Repairs.....	64,008	415,347	591,429	116,623	18,373	281,947	1,301,482	258,733	312,944
60 Bad debts.....	51,218	52,247	60,595	21,935	9,632	23,710	18,907	46,258	47,899
61 Interest paid.....	73,054	202,443	215,277	52,174	22,407	74,201	265,426	120,815	202,542
62 Taxes paid.....	269,094	492,701	1,346,314	289,085	76,443	245,857	624,338	427,772	612,900
63 Contributions or gifts.....	18,411	35,493	23,298	4,610	3,038	8,159	20,579	13,842	25,516
64 Amortization.....	3,802	36,729	33,298	1,473	286	11,647	89,442	10,886	8,337
65 Depreciation.....	305,992	1,281,714	1,436,351	237,826	39,538	482,547	1,122,871	498,352	927,731
66 Depletion.....	393	88,175	1,694,327	377	65	71,127	141,520	3,355	3,729
67 Advertising.....	127,391	1,054,948	2,005,625	133,549	44,869	74,425	116,309	180,678	261,728
68 Amounts contributed under pension plans.....	103,600	312,121	298,251	66,746	14,786	76,552	311,820	136,183	239,471
69 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
70 Net loss, sales other than capital assets.....	3,958	3,624	3,861	3,730	781	2,915	17,933	17,535	9,186
71 Other deductions.....	2,467,053	4,344,846	4,410,269	964,354	382,297	1,233,402	1,534,688	2,363,338	4,105,907
72 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
73 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
74 Returns other than Form 1120-S:									
75 Net income (less deficit) (71 less 79).....	859,997	3,289,798	1,763,734	499,577	112,978	867,755	1,653,127	998,803	1,817,544
76 Statutory special deductions, total.....	61,847	2,288,134	591,519	20,546	5,416	29,580	101,205	55,759	69,077
77 Net operating loss carryforward.....	29,983	38,344	9,387	13,922	4,218	11,010	28,774	40,639	43,973
78 Dividends received deduction.....	31,040	186,901	474,562	6,613	1,198	18,489	36,333	16,817	24,982
79 Income subject to tax.....	905,025	3,165,617	1,208,497	526,307	140,196	914,611	1,660,747	1,132,812	1,996,077
80 Income tax.....	439,704	1,614,258	629,512	264,998	68,065	457,630	815,932	540,732	815,932
81 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	403,333	831,910
82 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
83 Distributions to stockholders:									
84 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
85 Corporation's own stock.....	51,848	98,563	42,124	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	167,808
10 Net stated.....	1,865,824	2,569,224	495,460	492,329	408,785	2,617,466	803,784	671,004
11 Investments, Government obligations:								
12 States and possessions.....	84,160	56,202	192,732	16,705	13,654	78,275	54,506	5,916
13 United States obligations.....	428,421	103,116	2,439,518	302,073	75,515	3,404,423	1,478,054	1,453,440
14 Not stated.....	24,689	13,504	112	13,210	8,078	109,768	98,608	8,940
15 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
16 Loans to stockholders.....	4,654	469	964	678	7,223	29,918	24,841	3,164
17 Mortgage and real estate loans.....	9,415	1,942	2,085	2,200	4,645	39,547	28,725	2,478
18 Other investments.....	1,884,782	727,588	3,057,234	411,513	456,919	8,690,419	4,906,086	1,757,580
19 Depreciable assets.....	6,765,771	3,810,739	11,358,510	2,545,773	1,899,306	16,475,894	54,989,783	34,021,319
20 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
21 Depletable assets.....	2,617	2,715	5,069	399	64,691	252,689	197,231	5,450
22 Less: Accumulated depletion.....	1,291	571	2,088	219	18,921	109,727	92,527	953
23 Land.....	137,759	121,501	128,379	55,702	56,431	1,043,746	452,331	116,735
24 Intangible assets.....	71,505	19,526	39,612	39,044	17,519	160,916	65,017	88,051
25 Less: Accumulated amortization.....	27,395	7,390	1,311	10,524	4,190	48,740	28,388	18,427
26 Other assets.....	567,055	257,635	538,744	79,018	106,935	2,571,714	1,459,539	302,520
27 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
28 Accounts payable.....	2,156,119	1,872,629	1,526,295	385,533	504,444	4,251,956	2,534,596	439,100
29 Deposits and withdrawable shares.....	1,429	2,428	1,588	636	1,218	1,218	16,370	1,324
30 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
31 Other current liabilities.....	1,211,586	820,599	1,996,015	508,760	460,446	8,355,137	2,556,253	2,855,587
32 Loans from stockholders.....	38,819	45,212	10,351	12,680	33,402	159,213	114,122	26,403
33 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
34 Other liabilities.....	556,229	935,657	283,817	167,879	108,488	4,034,068	1,402,588	362,561
35 Capital stock, preferred.....	266,792	115,949	416,408	84,319	140,512	6,461,935	755,149	400,336
36 Capital stock, common.....	2,275,783	797,106	1,544,933	885,369	669,356	32,315,965	9,016,605	10,777,355
37 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
38 Surplus reserves.....	199,399	56,513	446,500	95,398	46,504	1,458,816	530,295	223,560
39 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
40 Total compiled receipts.....	24,155,480	16,314,943	24,001,168	7,003,844	6,838,112	68,153,902	31,163,967	16,059,408
41 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
42 Interest on Government obligations (less amortizable bond premium):								
43 Wholly taxable.....	13,667	3,754	61,492	8,028	2,148	63,237	32,624	17,863
44 Subject to surtax only.....	110	30	141	85	28	91	70	20
45 Wholly tax-exempt.....	3,066	319	3,901	1,760	515	8,867	4,524	3,020
46 Other interest.....	49,033	25,692	48,072	10,047	17,924	216,544	89,939	43,186
47 Rents.....	25,231	16,833	21,360	6,801	8,801	570,995	464,961	63,039
48 Royalties.....	49,198	12,505	12,451	14,663	11,651	35,669	16,363	10,574
49 Net short-term capital gain reduced by net long-term capital loss.....	851	42	315	531	1,169	3,510	2,128	1,040
50 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
51 Net gain, sales other than capital assets.....	3,092	308	757	555	515	34,929	15,322	18,123
52 Dividends, domestic corporations.....	29,807	10,425	57,414	3,833	7,927	141,693	73,145	46,521
53 Dividends, foreign corporations.....	43,199	5,798	294,289	24,243	7,499	16,115	2,444	4,462
54 Other receipts.....	93,981	48,813	80,485	31,181	44,939	455,986	361,726	26,826
55 Total compiled deductions.....	22,777,336	16,417,782	21,233,139	6,406,414	6,488,357	60,958,349	30,172,138	12,995,367
56 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
57 Compensation of officers.....	255,350	85,033	94,924	98,023	197,123	26,950	450,256	78,162
58 Rent paid on business property.....	168,542	107,859	49,164	65,801	145,124	1,452,145	1,201,951	177,793
59 Repairs.....	186,930	182,367	270,171	61,845	50,764	377,404	183,304	122,553
60 Bad debts.....	36,388	9,688	9,901	7,274	18,959	130,643	32,042	56,720
61 Interest paid.....	138,932	101,123	73,322	46,999	48,866	2,463,177	758,652	421,381
62 Taxes paid.....	625,723	324,137	899,372	166,945	151,209	4,271,346	1,611,162	942,900
63 Contributions or gifts.....	17,608	8,226	12,170	8,262	5,046	43,251	14,221	12,534
64 Amortization.....	23,144	51,535	5,846	5,012	2,454	4,320	202,608	17,827
65 Depreciation.....	532,003	259,186	722,875	221,177	137,559	5,689,673	2,091,747	1,198,555
66 Depletion.....	35	1,394	472	2,240	6,405	113,658	33,340	325
67 Advertising.....	356,458	46,647	200,385	163,743	138,842	293,008	140,351	98,731
68 Amounts contributed under pension plans.....	206,267	169,152	246,695	100,179	43,651	763,672	180,811	330,072
69 Amounts contributed under other employee benefit plans.....	146,025	77,774	204,708	47,675	29,269	386,774	177,348	129,084
70 Net loss, sales other than capital assets.....	8,232	21,658	5,349	406	1,079	24,508	15,353	4,407
71 Other deductions.....	3,571,150	1,093,165	1,800,580	1,172,350	1,006,163	4,951,846	2,727,550	1,156,191
72 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
73 Net income (less deficit), total (70 less 43).....	1,375,078	394,842	2,764,128	595,670	349,240	7,486,678	987,305	3,061,021
74 Returns other than Form 1120-S:								
75 Net income (less deficit) (71 less 74).....	1,372,382	407,289	2,762,890	591,358	329,509	7,435,705	968,677	3,054,291
76 Statutory special deductions, total.....	62,129	23,000	63,428	16,287	22,778	2,422	139,848	58,043
77 Net operating loss carryforward.....	36,748	14,418	14,122	13,102	11,001	119,477	78,080	17,792
78 Dividends received deduction.....	25,317	8,677	48,721	3,185	6,652	118,822	60,835	39,415
79 Income subject to tax.....	1,520,584	570,119	2,735,431	630,431	380,018	7,721,511	1,325,799	3,021,822
80 Income tax.....	767,748	287,440	1,408,546	321,037	181,944	3,916,292	1,240,513	1,554,550
81 Total compiled net profit less income tax on returns other than Form 1120-S (70 less 77).....	10,376	109,701	1,359,483	276,393	198,111	3,579,291	3,777	1,509,491
82 Form 1120-S, net income (less deficit) (71 less 72).....	2,096	210,447	1,238	4,312	19,731	50,981	18,428	6,730
83 Distributions to stockholders:								
84 Cash and assets other than own stock.....	458,422	155,906	1,020,617	163,223	101,853	5,666,456	587,826	1,043,592
85 Corporation's own stock.....	80,263	7,017	7,800	40,289	14,082	3,456	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					
	Electric and gas companies and systems	Water supply and other sanitary services	Total wholesale and retail trade	Wholesale trade			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		1,339	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	11,453,906	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	1,069,703
10 Net 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 Net 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	16,824	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	6,832,168	3,329,842	443,567
18 Depreciable assets	73,492,718	1,972,074	26,228,711	8,400,344	1,221,564	675,399	5,503,385	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	308,553	3,030,405	7,840,917	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	10,509,800	5,043,057	1,224,397	8,242,346	7,268,321	1,272,318	1,514
28 Deposits and withdrawable shares	48,507	5,357	222,570	166,141	24,648	111,305	30,188	4,541,519	205,835
29 Bonds, notes, mortgages payable maturing in less than one year	1,281,824	94,322	9,704,224	5,144,422	497,899	438,251	1,629,701	4,349,041	448,765
30 Other current liabilities	2,876,971	66,326	5,063,796	2,113,895	239,943	248,208	1,629,701	580,795	68,863
31 Loans from stockholders	5,494	13,194	1,035,688	431,949	38,409	48,689	344,851	580,795	82,739
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	68,863
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	89,999	419,330	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	84,543,811	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	83,092,760	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	18,809
49 Net gain, sales other than capital assets	464	1,020	21,005	9,428	458	69	8,901	10,953	590
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	82,726,685	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	2,930,168
55 Compensation of officers	16,812	4,686,282	2,116,530	262,578	269,773	1,584,179	2,429,261	1,925,488	195,488
56 Rent paid on business property	68,421	3,980	3,574,118	735,413	95,284	18,186	555,943	2,763,116	473,311
57 Repairs	14,362	7,183	697,898	212,878	38,219	12,330	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	44,985	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	20	922	3,975	40
65 Advertising	52,784	1,162	2,786,067	787,063	87,364	117,762	581,937	1,928,987	374,771
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	178,440	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	1,019,883	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	531,141
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	59,944	4,582	78,776	18,137	12,465	170,627	180,527	100,534	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	72,342	5,173,764	2,449,849	258,963	273,142	1,917,744	2,582,102	590,593
77 Income tax	6,503	33,081	2,271,775	1,075,029	110,890	119,408	844,731	1,113,845	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	1,011,773	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	1,762,779	46,521	1,239,465	461,409	58,824	3,324	36,211	744,728	145,102
81 Corporation's own stock	105,880	2,485	191,283	85,724	14,067	12,827	58,830	99,981	42,441

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							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, total.....	14,979	27,379	22,370	38,128	34,498	29,475	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 Net 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	19,014
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	15,424	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	158,377	242,790	321,809	240,755
18 Depreciable assets.....	4,923,261	1,108,181	577,938	1,980,634	2,004,038	1,149,370	1,224,553	762,497
19 Less: Accumulated amortization and depreciation.....	2,156,530	599,248	286,966	918,079	868,399	590,377	645,651	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	2,655	1,887	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	14,944	3,638
24 Less: Accumulated amortization.....	983	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	100,783	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	40,179	4,115	24,571	24,571	45,363	36,967
38 Earned surplus and undivided profits.....	5,256,287	1,061,520	687,620	1,635,925	298,629	1,148,919	1,187,454	605,270
39 Total compiled receipts.....	26,526,601	8,965,212	5,973,399	29,729,372	6,090,683	7,867,973	13,338,958	5,895,488
40 Business receipts.....	25,895,143	8,735,887	5,693,998	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	407	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	34,901	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	22,314	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	724
50 Dividends, domestic corporations.....	2,017	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	13,064,345	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	344,534	75,589	75,589
57 Repairs.....	96,997	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	43,136	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	164,793	172,383	88,224	167,031	66,589
64 Depletion.....	280	353	219	347	224	1,013	699	83
65 Advertising.....	642,325	199,829	177,182	242,204	58,707	67,451	164,416	68,017
66 Amounts contributed under pension plans.....	108,595	10,880	4,508	10,919	7,297	7,909	15,337	8,132
67 Amounts contributed under other employee benefit plans.....	17,691	10,869	5,635	32,163	18,932	8,554	14,824	7,222
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	847,148
70 Compiled net profit (less net loss) (39 less 53).....	785,831	136,310	39,378	194,257	81,080	110,871	274,112	125,759
71 Net income (less deficit), total (70 less 43).....	785,555	135,499	39,338	194,123	81,055	110,779	274,447	125,257
Returns other than Form 1120-S:								
72 Net income (less deficit) (71 less 70).....	776,994	127,554	37,490	177,553	74,559	93,331	241,374	113,100
73 Statutory special deductions, total.....	35,388	17,850	12,929	31,583	20,244	10,231	2,930	11,013
74 Net operating loss carryforward.....	13,809	9,200	11,868	30,090	7,878	7,282	22,592	7,209
75 Dividends received deduction.....	21,323	8,590	1,061	1,493	3,379	2,353	4,155	3,904
76 Income tax.....	813,772	197,466	104,318	277,710	131,227	155,406	312,110	141,813
77 Total compiled net profit less income tax in returns other than Form 1120-S (70 less 77).....	394,214	76,778	38,635	108,170	50,122	56,159	122,110	59,901
78 Form 1120-S, net income (less deficit) (71 less 72).....	8,561	7,845	2,848	17,570	6,456	17,448	33,073	11,477
Distributions to stockholders:								
80 Cash and assets other than own stock.....	38,440	38,222	18,126	34,848	34,248	31,116	5,424	33,328
81 Corporation's own stock.....	12,683	7,489	5,622	9,667	7,148	3,557	11,134	6,672

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	94,466	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	-	-	-	-	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 Net stated.....	88,793	-	14,245	4,531	4	6,337	1,362	57,138	5,178	
11 Investments, Government obligations:										
12 States and possessions.....	32,863,584	19,292,393	187,142	265,639	72,524	12,871,156	17,315	142,215	15,200	
13 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	
14 Net stated.....	1,192,195	645,390	322,159	70,815	17,827	65,019	6,264	63,929	792	
15 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	
16 Loans to stockholders.....	461,839	27,140	225,577	27,589	3,294	1,919	13,581	161,038	1,701	
17 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	
18 Other investments.....	133,621,411	11,641,153	12,822,796	23,126,550	1,915,866	76,791,219	511,484	6,539,618	273,027	
19 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	
20 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	
21 Depletable assets.....	1,875,041	4,497	70,745	1,085,707	6,123	2,134	644	84,703	620,488	
22 Less: Accumulated depletion.....	486,194	780	16,089	230,148	375	24	208	23,162	215,408	
23 Land.....	11,287,716	265,049	502,635	124,948	31,550	28,235	36,460	9,903,860	394,979	
24 Intangible assets.....	214,209	1,531	35,014	45,226	2,031	2,122	10,477	111,566	6,242	
25 Less: Accumulated amortization.....	77,652	498	8,441	33,505	613	503	3,028	27,347	3,917	
26 Other assets.....	16,870,759	3,193,244	744,502	238,789	201,816	10,469,694	226,364	1,714,665	81,685	
27 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	
28 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	
29 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	
30 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	
31 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	
32 Loans from stockholders.....	3,541,956	13,468	1,263,965	38,167	11,075	19	12,197	1,184,035	19,030	
33 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	
34 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	
35 Capital stock, preferred.....	2,150,578	32,350	760,270	476,537	50,104	110,327	18,017	606,261	96,712	
36 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	
37 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	94,809	
38 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	
39 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	
40 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	
41 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	
42 Interest on Government obligations (less amortizable bond premium):										
43 Wholly taxable.....	2,615,093	2,019,151	188,498	37,451	18,243	337,144	1,297	11,220	2,089	
44 Subject to surtax only.....	45,365	38,214	3,685	1,170	25	1,610	32	160	469	
45 Wholly tax-exempt.....	1,069,007	574,355	10,355	17,195	6,506	420,160	733	39,058	645	
46 Other interest.....	19,255,104	8,408,428	5,700,043	143,268	49,038	4,720,738	9,173	220,011	4,405	
47 Rents.....	2,059,867	182,800	76,293	21,677	3,154	428,858	11,915	1,234,536	100,634	
48 Royalties.....	321,765	3,081	1,757	154,694	326	11,729	69	6,685	143,428	
49 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	
50 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	
51 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	
52 Dividends, domestic corporations.....	1,706,753	74,720	78,657	956,166	11,280	488,587	13,234	80,230	3,879	
53 Dividends, foreign corporations.....	83,011	2,269	10,219	63,657	1,066	3,414	1,427	797	142	
54 Other receipts.....	1,270,068	112,604	232,178	77,866	49,033	428,501	30,330	323,008	16,548	
55 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	
56 Cost of sales and operations.....	18,057,618	11,347	150,347	36,733	3,295	17,355,850	306,237	183,366	10,643	
57 Compensation of officers.....	2,558,126	977,645	352,406	37,296	141,075	174,417	310,162	555,835	9,290	
58 Rent paid on business property.....	991,081	197,239	104,923	9,043	28,608	219,519	56,612	363,945	11,192	
59 Repairs.....	374,315	64,214	19,839	1,943	1,598	2,630	3,561	276,886	3,644	
60 Bad debts.....	1,645,308	555,183	1,020,027	9,567	1,726	12,811	12,278	32,242	1,474	
61 Interest paid.....	9,017,246	3,482,345	3,899,444	64,172	68,495	56,747	12,443	1,393,798	39,802	
62 Taxes paid.....	2,700,139	454,413	179,161	30,166	31,233	767,864	35,325	1,165,557	36,400	
63 Contributions or gifts.....	83,749	44,526	5,850	3,871	2,040	12,538	2,321	11,861	742	
64 Amortization.....	29,137	1,877	5,372	910	651	352	1,119	16,685	2,171	
65 Depreciation.....	2,140,516	303,148	108,882	24,788	9,073	198,361	31,758	1,432,139	32,367	
66 Depletion.....	234,663	1,000	565	155,700	141	7,834	171	4,127	65,125	
67 Advertising.....	646,347	194,225	164,546	4,090	17,882	84,872	21,692	156,827	2,213	
68 Amounts contributed under pension plans.....	459,469	240,794	45,756	3,499	22,537	112,937	16,883	16,552	511	
69 Amounts contributed under other employee benefit plans.....	246,700	54,597	13,611	843	3,582	152,271	7,271	14,231	204	
70 Net loss, sales other than capital assets.....	174,546	111,304	7,309	6,911	2,311	1,162	409	43,424	1,716	
71 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	
72 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	
73 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	
74 Returns other than Form 1120-S:										
75 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	
76 Statutory special deductions, total.....	1,261,720	97,545	107,109	404,891	14,388	420,507	16,687	193,457	7,136	
77 Net operating loss carryforward.....	348,207	35,292	41,918	11,308	5,189	116,760	5,841	127,997	3,902	
78 Dividends received deduction.....	913,233	62,252	65,130	393,110	9,162	303,737	10,847	65,461	3,234	
79 Income subject to tax.....	8,874,657	2,860,041	881,304	278,639	206,778	3,146,874	140,919	1,256,323	104,043	
80 Income tax.....	3,137,618	1,293,210	392,905	100,380	95,601	746,106	49,897	419,194	40,455	
81 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	
82 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	
83 Distributions to stockholders:										
84 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	
85 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."

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	2,424	479	2,064	1,758	379
	(Thousand dollars)								
3 Total assets.....	22,819,046	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	143,942	414,118	85,880
6 Less: Reserve for bad debts.....	56,125	4,330	6,448	40,552	4,814	2,922	1,436	9,623	448
7 Inventories, total.....	1,094,621	98,316	118,678	203,879	139,579	457,972	33,858	82,339	12,808
8 Last-in, first-out.....	22,631	577	6,632	1,554	4,326	11,706	592	1,244	31
9 Other than last-in, first-out.....	337,207	42,017	62,190	86,600	4,137	29,541	16,337	6,385	3,406
10 Net stated.....	734,783	35,772	53,856	114,725	61,116	416,725	16,929	34,710	9,371
Investments, Government obligations:									
11 States and possessions.....	76,181	7,227	9,937	43,242	933	2,671	6,308	14,863	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.....	485,313	72,103	43,424	150,215	47,524	64,248	59,784	44,004	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	10,279	15,504	13,300	20,905	16,194	617
17 Other investments.....	2,696,693	464,784	154,576	1,186,502	84,005	983,190	128,428	155,208	73,979
18 Depreciable assets.....	15,783,608	4,145,466	1,728,910	3,137,908	4,059,741	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	9,790	3,571	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	588,613	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	2,382	2,822	3,377	1,141	163,740	10,170	1,894	290
25 Other assets.....	1,098,576	151,111	148,788	310,513	38,592	140,348	137,473	121,751	37,412
26 Total liabilities.....	22,819,046	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	64,866	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	723,894	663,763	985,326	287,949	56,314
33 Other liabilities.....	1,112,075	157,331	67,711	369,659	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	43,070	38,397	8,818
35 Capital stock, common.....	3,399,316	685,137	448,939	826,450	280,444	319,066	536,274	303,604	128,244
36 Paid-in or capital surplus.....	1,521,905	383,816	65,262	428,448	81,003	256,573	175,581	130,213	48,373
37 Surplus reserves.....	235,237	22,667	13,672	127,024	9,254	24,361	15,257	28,002	6,613
38 Earned surplus and undivided profits.....	3,054,295	248,666	434,242	1,111,934	280,249	536,143	118,770	298,291	427,817
39 Total compiled receipts.....	25,920,339	2,929,687	3,481,791	8,736,584	2,734,610	2,648,143	2,324,233	3,064,920	82,144
40 Business receipts.....	24,563,082	2,985,778	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	3,868	65	2,433	948	1,201	67
42 Subject to surtax only.....	184	-	120	176	25	-	5	1	1
43 Wholly tax-exempt.....	5,770	262	120	1,215	701	701	442	605	134
44 Other interest.....	67,609	20,743	3,269	19,259	5,218	8,578	4,413	6,029	152
45 Rents.....	442,469	205,279	12,912	101,296	40,542	38,866	31,033	12,543	561
46 Royalties.....	64,921	653	762	35,957	23	10,976	2,958	6,592	566
47 Net short-term capital gain reduced by net long-term capital loss.....	3,497	336	111	1,706	67	231	468	77	26
48 Net long-term capital gain reduced by net short-term capital loss.....	212,374	44,522	11,650	4,739	5,617	64,639	16,853	9,357	1,124
49 Net gain, sales other than capital assets.....	10,443	1,213	435	2,744	3,492	289	1,910	259	46
50 Dividends, domestic corporations.....	76,806	5,516	2,299	18,987	863	5,893	1,060	2,188	151
51 Dividends, foreign corporations.....	53,112	496	16	4,935	1	17,452	84	128	-
52 Other receipts.....	453,554	64,385	20,155	111,180	27,222	71,779	98,827	59,860	3,140
53 Total compiled deductions.....	25,027,043	2,924,069	3,386,498	8,314,864	2,644,651	2,504,749	2,274,430	2,977,420	85,965
54 Cost of sales and operations.....	12,764,070	1,180,319	1,709,606	4,770,215	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	146,766	70,372	91,430	240,874	6,551
56 Rent paid on business property.....	964,180	178,195	123,196	174,539	151,136	85,766	159,491	91,807	1,611
57 Repairs.....	268,913	32,189	47,822	45,638	45,476	17,970	36,873	17,995	491
58 Bad debts.....	91,351	8,475	10,453	31,367	7,727	16,194	3,667	11,450	263
59 Interest paid.....	405,933	116,774	28,842	27,223	59,387	34,342	58,119	20,716	2,235
60 Taxes paid.....	743,471	159,133	104,071	153,025	79,311	57,583	110,855	78,276	2,606
61 Contributions or gifts.....	14,442	1,441	4,269	4,243	38	1,307	7,571	1,868	13
62 Amortization.....	68,488	1,659	3,639	5,857	876	52,204	4,879	1,324	247
63 Depreciation.....	1,530,190	246,855	104,531	177,988	39,816	107,136	199,633	66,342	3,491
64 Depletion.....	3,440	113	289	120	307	100	440	440	-
65 Advertising.....	647,899	62,640	90,277	108,392	1,822	100,294	68,344	53,136	1,145
66 Amounts contributed under pension plans.....	117,956	3,563	2,777	6,283	4,111	5,547	3,547	27,161	226
67 Amounts contributed under other employee benefit plans.....	72,213	9,502	16,219	25,731	6,650	2,647	3,879	9,915	96
68 Net loss, sales other than capital assets.....	45,403	9,861	2,245	6,736	1,324	2,145	1,618	1,353	789
69 Other deductions.....	612,911	97,097	872,649	1,272,646	46,666	430,618	640,459	942,510	27,300
70 Compiled net profit (less net loss) (9 less 63).....	893,796	57,149	35,993	211,222	8,144	143,765	49,753	87,000	3,821
71 Net income (less deficit), total (70 less 69).....	389,426	5,396	49,173	49,987	8,144	143,765	49,811	86,395	3,955
Returns other than Form 1120-S:									
72 Net income (less deficit) (11 less 70).....	367,417	26,177	7,509	68,997	7,000	141,951	61,000	75,144	3,900
73 Statutory special deductions, total.....	146,611	18,745	10,554	39,145	10,411	16,866	17,348	17,348	1,741
74 Net operating loss carryforward.....	4,434	15,331	8,871	11,177	11,177	11,676	16,666	11,025	1,634
75 Dividends received deduction.....	249,467	3,704	1,714	17,980	4,644	8,886	1,774	1,774	107
76 Income subject to tax.....	1,567,140	95,178	108,449	488,005	10,488	146,944	138,945	130,635	4,454
77 Income tax.....	564,331	36,111	47,017	212,614	37,960	96,404	63,514	67,550	1,211
78 Total compiled net profit (less income tax in returns other than Form 1120-S (70 less 77)).....	962,444	130,697	57,976	275,411	6,528	50,540	75,431	63,085	3,244
79 Form 1120-S, net income (less deficit) (11 less 71).....	31,742	111,011	1,653	12,111	1,111	1,111	11,700	11,201	259
Distributions to stockholders:									
80 Cash and assets other than own stock.....	4,000,000	22,800	27,500	8,700	2,400	24,000	19,300	23,250	8,119
81 Corporation's own stock.....	1,500,000	2,000	10,000	4,000	1,000	1,000	1,000	3,200	250

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 Less after tax. 4 Negative amount. NOTE: See text for explanatory statement 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	Major industrial group							
	All industrial groups	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	5,701,829	1,793,974	12,829,543
4 Cash.....	92,757,094	216,556	977,943	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	126,522	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	152,892	196,135	63,691	196,398
13 Not stated.....	1,766,702	4,090	33,911	24,207	1,175	2,661	1,175	28,092
14 Other current assets, including short-term marketable investments.....	11,366,250	58,403	175,732	80,398	31,623	38,392	25,319	721,158
15 Loans to stockholders.....	654,739	30,658	20,115	10,101	1,732	3,211	5,162	41,525
16 Mortgage and real estate loans.....	84,182,160	30,390	1,022	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	1,325,201
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.....	146,921,859	980,696	4,715,682	878,028	716,487	2,424,664	696,503	2,287,770
20 Depletable assets.....	10,282,699	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	15,211	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.....	25,254,772	116,914	229,510	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	5,701,829	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.....	3,105,217	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	50,127	74,298	10,127	116,809	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.....	14,532,743	29,848	133,916	26,246	40,300	39,808	27,562	64,751
38 Earned surplus and undivided profits.....	186,100,238	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.....	3,763,417	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	2,360	26,326	3,572	3,520	14,348	4,386	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	3,276,766	8,254,115	1,531,663	1,504,713	3,796,430	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	22,843,421
55 Compensation of officers.....	12,185,044	90,388	111,623	5,992	15,701	49,586	40,364	396,460
56 Rent paid on business property.....	7,435,584	60,251	53,250	2,116	2,692	33,162	9,280	134,252
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	8,643	37,363
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	6,879	2,115	803	2,907	1,654	12,174
62 Amortization.....	721,469	899	11,439	8,482	621	1,433	793	3,336
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	6,855	70,757
67 Amounts contributed under other employee benefit plans.....	2,616,306	5,592	32,448	9,342	58,054	3,528	6,324	99,521
68 Net loss, sales other than capital assets.....	213,744	853	6,158	469	1,642	3,508	579	2,331
69 Other deductions.....	99,415,960	569,957	892,203	127,015	126,099	442,455	202,634	1,327,706
70 Compiled net profit (39 less 53).....	53,478,980	249,739	1,353,046	371,899	86,616	769,692	124,839	930,297
71 Net income, total (70 less 43).....	52,401,331	249,043	1,351,156	371,540	86,094	768,936	124,586	927,404
Returns other than Form 1120-S:								
72 Net income (71 less 79).....	51,496,954	215,107	1,334,108	369,551	33,620	760,384	120,053	902,409
73 Statutory special deductions, total.....	3,607,273	34,021	260,791	122,192	15,701	93,369	13,927	135,322
74 Net operating loss carryforward.....	1,496,729	26,452	142,755	55,538	11,515	70,397	5,605	43,656
75 Dividends received deduction.....	2,147,267	6,189	75,537	35,430	9,756	17,377	12,434	14,549
76 Income subject to tax.....	47,937,691	184,115	1,076,086	247,454	62,933	664,229	101,470	797,919
77 Income tax.....	22,188,057	70,639	533,795	126,944	25,511	326,040	45,240	328,506
78 Total compiled net profit less income tax on returns other than Form 1120-S (70 less 77).....	31,290,423	179,100	819,251	244,455	61,095	433,652	79,549	651,783
79 Form 1120-S, net income (71 less 72).....	904,377	33,936	17,648	(1)	2,474	3,052	4,533	75,495
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	100,442
81 Corporation's own stock.....	2,092,000	5,256	36,126	7,501	11,429	1,414	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	4,284	10,768	4,798	3,507	2,423	
2 Form 1120-S.....	16,775	26	377	-	402	1,724	525	379	201	
	(Thousand dollars)									
3 Total assets.....	248,158,015	5,524,539	17,436,898	3,716,674	7,893,982	4,202,854	4,319,622	2,017,505	10,179,387	
4 Cash.....	14,596,250	411,223	1,286,854	115,891	507,144	402,506	286,689	190,649	491,849	
5 Notes and accounts receivable.....	43,462,349	876,420	3,247,879	375,444	1,642,252	1,416,615	1,082,117	532,172	1,181,102	
6 Less: Reserve for bad debts.....	945,375	11,931	69,436	4,263	22,410	24,135	15,991	10,201	25,654	
7 Inventories, total.....	51,277,582	1,941,879	4,339,477	2,732,610	2,337,431	1,463,877	858,959	570,706	1,389,654	
8 Last-in, first-out.....	5,265,327	343,679	431,633	1,008,751	342,601	44,682	52,269	30,217	116,913	
9 Other than last-in, first-out.....	21,241,973	543,317	1,790,446	501,807	774,117	775,039	460,599	307,683	628,873	
10 Not stated.....	22,770,282	477,370	2,015,428	1,227,051	1,620,713	642,156	263,106	232,106	643,868	
11 Investments, Government obligations:										
12 States and possessions.....	1,142,957	17,263	1,444	1,225	29,615	8,003	9,141	11,259	26,179	
13 United States obligations.....	10,311,113	149,497	382,453	6,423	127,544	31,156	89,572	56,792	250,105	
14 Not stated.....	690,450	2,323	11,861	-	24,818	2,393	1,968	19,132	49,404	
15 Other current assets, including short-term marketable investments.....	4,177,342	70,675	454,533	14,185	77,568	56,686	47,963	24,962	143,869	
16 Loans to stockholders.....	109,333	1,449	11,787	103	4,918	1,246	2,444	2,427	2,643	
17 Mortgage and real estate loans.....	157,661	1,300	26,304	-	23,624	2,554	3,305	2,651	9,487	
18 Other investments.....	30,971,571	509,134	1,528,309	122,377	616,128	312,644	392,848	119,441	1,324,691	
19 Depreciable assets.....	161,500,349	3,158,507	10,540,702	662,358	4,830,944	257,107	3,300,416	830,511	8,418,546	
20 Less: Accumulated amortization and depreciation.....	82,123,428	1,436,507	5,012,706	292,426	2,474,062	445,026	2,700,417	34,693	3,777,669	
21 Depletable assets.....	6,502,564	15,774	11,097	-	742	181	546,333	13,132	506,806	
22 Less: Accumulated depletion.....	2,917,331	1,122	3,361	-	351	34	3,544	5,240	98,317	
23 Land.....	3,513,290	101,727	352,306	15,634	50,428	11,569	135,368	28,264	113,210	
24 Intangible assets.....	1,825,469	32,799	13,805	1,624	5,373	5,554	2,022	10,391	10,391	
25 Less: Accumulated amortization.....	1,282,500	7,322	4,394	1,402	1,361	748	223	220	1,928	
26 Other assets.....	4,871,165	217,284	334,620	14,626	98,318	80,601	92,533	34,739	164,319	
27 Total liabilities.....	248,158,015	5,524,539	17,436,898	3,716,674	7,893,982	4,202,854	4,319,622	2,017,505	10,179,387	
28 Accounts payable.....	22,241,621	545,008	1,379,655	10,607	746,424	764,102	294,075	425,194	617,437	
29 Deposits and withdrawable shares.....	6,736	6,304	5,700	660	1,132	220	4,379	512	1,651	
30 Bonds, notes, mortgages payable maturing in less than one year.....	7,578,383	199,841	1,069,640	513,756	374,266	357,324	117,077	104,002	237,739	
31 Other current liabilities.....	16,407,311	310,706	1,150,274	277,913	454,070	360,572	200,438	153,743	530,066	
32 Loans from stockholders.....	550,483	34,701	64,222	5,365	15,356	31,547	17,363	12,225	13,965	
33 Bonds, notes, mortgages payable maturing in one year or more.....	29,481,890	823,127	1,712,259	507,446	306,258	252,819	586,026	134,780	1,603,463	
34 Other liabilities.....	6,695,178	117,103	481,353	7,620	126,151	89,579	75,475	52,465	209,553	
35 Capital stock, preferred.....	5,562,064	184,195	539,767	174,261	138,060	46,244	53,285	39,842	253,970	
36 Capital stock, common.....	41,222,465	723,900	2,076,362	662,678	1,291,916	678,988	553,225	346,190	1,725,520	
37 Paid-in or capital surplus.....	23,659,708	331,256	825,551	109,090	406,536	143,761	451,361	76,301	1,196,867	
38 Surplus reserves.....	3,625,474	117,479	24,324	138,650	61,102	14,539	31,371	11,775	67,432	
39 Earned surplus and undivided profit.....	28,243,443	2,151,123	6,398,831	1,107,616	2,413,017	1,112,959	1,247,472	822,476	3,721,674	
40 Total compiled receipts.....	326,331,731	8,244,186	26,195,935	5,099,617	14,191,837	10,288,754	5,563,799	3,976,172	11,567,008	
41 Business receipts.....	329,733,972	8,391,225	26,194,275	5,093,337	14,135,797	10,216,651	5,133,329	3,933,445	11,316,794	
42 Interest on Government obligations (less amortizable bond premium):										
43 Wholly taxable.....	293,329	4,762	9,412	554	4,148	753	2,978	1,259	5,868	
44 Subject to surtax only.....	37,990	979	4,610	51	27	12	10	-	6	
45 Wholly tax-exempt.....	37,042	29	4,790	51	937	549	788	388	1,053	
46 Other interest.....	598,115	8,438	6,199	3,379	18,369	2,889	7,537	3,098	18,828	
47 Rents.....	1,34,339	101,743	7,421	460	11,842	5,376	1,697	2,004	11,816	
48 Royalties.....	521,244	7,742	14,381	5,700	6,429	10,163	3,357	707	8,300	
49 Net short-term capital gain reduced by net long-term capital loss.....	15,841	112	1,350	19	58	363	235	136	387	
50 Net long-term capital gain reduced by net short-term capital loss.....	1,000,454	10,170	76,618	1,319	25,127	4,799	163,613	7,114	113,905	
51 Net gain, sales other than capital assets.....	24,114	205	1,399	41	111	39	899	1,239	748	
52 Dividends, domestic corporations.....	1,099,253	10,121	16,134	1,320	1,128	2,292	5,426	1,151	16,192	
53 Dividends, foreign corporations.....	1,146,897	4,185	6,354	516	4,225	1,067	330	961	27,991	
54 Other receipts.....	1,637,172	39,777	184,272	5,050	66,399	43,137	37,633	24,640	45,120	
55 Total compiled deductions.....	312,245,557	7,946,881	26,062,646	4,471,412	11,594,209	10,485,971	8,200,720	3,744,252	10,562,538	
56 Cost of sales and operations.....	21,216,733	2,741,636	36,351,341	2,373,154	3,547,716	2,458,320	4,022,282	2,832,726	7,669,435	
57 Compensation of officers.....	2,292,412	29,247	184,362	21,262	184,368	773,468	152,322	175,626	120,614	
58 Rent paid on business property.....	1,168,110	6,747	106,137	4,794	7,661	98,102	21,433	36,462	70,244	
59 Repairs.....	4,691,525	29,557	348,373	17,217	110,354	17,520	41,701	21,265	254,372	
60 Bad debts.....	410,394	6,275	57,630	2,273	11,177	13,016	6,128	8,966	11,504	
61 Interest paid.....	1,394,692	47,542	154,542	29,565	24,637	43,444	43,477	15,265	83,694	
62 Taxes paid.....	1,064,307	1,117,777	56,303	102,390	210,107	177,389	119,561	76,473	241,497	
63 Contributions or gifts.....	1,033,339	1,497	1,452	1,452	1,452	1,452	1,452	1,452	1,452	
64 Amortization.....	251,658	1,633	4,839	116	3,493	365	1,827	413	5,386	
65 Depreciation.....	7,451,686	208,236	671,638	40,720	313,311	64,557	147,657	57,275	477,617	
66 Depletion.....	1,111,179	1,151	1,151	336	176,600	65	29,130	29,130	29,130	
67 Advertising.....	2,441,621	6,121	92,771	16,384	71,384	96,224	28,273	4,276	100,544	
68 Amounts contributed under pension plans.....	2,041,361	1,121	10,242	3,428	41,469	29,752	17,841	17,841	31,886	
69 Amounts contributed under other employee benefit plans.....	1,174,111	1,074	1,975	7,667	16,328	62,344	13,127	18,340	42,118	
70 Net loss, sales other than capital assets.....	67,748	4,996	11,272	322	12,494	217	1,257	903	834	
71 Other deductions.....	36,219,203	772,123	4,411,240	12,820	55,829	1,135,427	513,691	501,288	1,344,467	
72 Compiled net profit (loss).....	15,086,174	3,297,305	10,133,289	6,328,245	2,597,628	1,872,883	7,263,079	3,231,920	1,004,470	
73 Net income, total (72 less 71).....	14,918,976	3,292,308	10,122,016	6,327,923	2,596,155	1,871,431	7,261,816	3,230,667	1,003,622	
74 Returns other than Form 1120-S:										
75 Net income (71 less 70).....	36,427,413	947,273	1,260,266	64,153	67,123	107,121	279,566	227,253	393,355	
76 Statutory special deductions, total.....	1,243,107	11,139	47,771	6,155	6,323	19,600	19,600	19,600	28,000	
77 Net operating loss carryforward.....	664,111	1,333	4,506	1,118	1,118	1,118	1,118	1,118	1,118	
78 Dividends received deduction.....	1,043,777	1,043,777	13,244	1,043,777	1,043,777	1,043,777	1,043,777	1,043,777	1,043,777	
79 Income subject to tax.....	14,068,144	3,187,231	1,262,241	64,153	67,123	107,121	269,200	217,035	370,645	
80 Income tax.....	1,604,147	1,604,147	1,604,147	1,604,147	1,604,147	1,604,147	1,604,147	1,604,147	1,604,147	
81 Total compiled net profit less income tax on returns other than Form 1120-S (70 less 77).....	12,463,997	1,583,084	1,058,094	62,546	50,776	89,774	107,553	95,918	162,498	
82 Form 1120-S, net income (71 less 79).....	11,864,111	1,583,084	1,058,094	62,546	50,776	89,774	107,553	95,918	162,498	
83 Distributions to stockholders:										
84 Cash and assets other than own stock.....	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	
85 Corporation's own stock.....	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	

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	4,365	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	7,822	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.....	42,337	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	183,839	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	2,927	1,927	6,640	11,856	9,862	7,116	
17 Other investments.....	1,740,039	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	12,519,399	2,896,752	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	8,399	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	1,582,435	
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	85,349	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	113,740	44,083	248,072	962,360	283,585	366,870	
35 Capital stock, common.....	1,020,673	3,441,810	10,021,619	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	18,154	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	34	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	8,263,297	21,759,759	16,588,843	21,134,126	
54 Cost of sales and operations.....	7,260,941	15,993,638	25,034,426	4,973,638	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	1,188,335	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	225,774	
67 Amounts contributed under other employee benefit plans.....	45,037	99,543	114,897	38,436	14,475	42,759	196,206	83,524	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	457,330	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	41,462	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.....	3,219,412	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	596,099	412,167	100,412	166,399
10 Net stated.....	1,736,758	2,139,720	360,940	434,235	339,255	2,237,255	466,523	665,454
Investments, Government obligations:								
11 States and possessions.....	8,732	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 Net 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	139,199,399	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	46,914	30,634	571	571
22 Land.....	118,405	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
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	708,975	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	62,794	12,076
32 Bonds, notes, mortgages payable maturing in one year or more.....	1,846,721	998,195	1,091,204	573,254	340,318	4,857,904	8,562,017	9,767,546
33 Other liabilities.....	504,587	703,582	276,383	91,231	3,268,199	746,244	351,376	351,376
34 Capital stock, preferred.....	228,218	59,085	385,350	78,091	127,837	5,976,360	469,970	390,291
35 Capital stock, common.....	2,037,277	653,703	1,467,223	782,068	503,115	28,160,606	5,139,730	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	28,931	1,259,669	1,259,669	221,410	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	3,072	3,095	1,715	1,038
48 Net long-term capital gain reduced by net short-term capital loss.....	49,449	22,945	41,738	7,523	32,163	250,796	142,911	57,353
49 Net gain, sales other than capital assets.....	1,747	298	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.....	76,013	39,155	67,861	26,647	39,297	377,172	296,799	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.....	14,865,244	10,875,589	16,000,275	3,830,799	3,856,568	31,677,311	13,699,770	8,152,634
55 Compensation of officers.....	208,595	65,677	82,574	80,090	163,857	492,039	334,122	64,265
56 Rent paid on business property.....	143,537	92,304	40,591	58,404	53,444	905,136	662,264	172,205
57 Repairs.....	164,684	150,339	164,453	58,613	43,699	1,111,111	124,905	119,838
58 Bad debts.....	26,475	5,498	6,615	5,577	13,238	113,412	17,610	54,760
59 Interest paid.....	111,951	66,446	59,256	40,778	38,095	2,048,968	421,470	412,798
60 Taxes paid.....	563,704	265,991	88,712	154,668	126,570	3,736,932	1,119,316	934,556
61 Contributions or gifts.....	17,538	3,114	12,167	8,254	5,021	42,780	13,424	12,518
62 Amortization.....	17,460	4,609	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	6,276	96,928	25,318	287
65 Advertising.....	86,391	37,645	194,697	150,067	121,995	236,865	89,144	94,948
66 Amounts contributed under pension plans.....	200,993	137,778	144,797	98,684	40,367	701,436	121,633	329,808
67 Amounts contributed under other employee benefit plans.....	147,466	68,105	200,836	4,882	25,265	350,718	142,390	128,790
68 Net loss, sales other than capital assets.....	3,028	1,905	4,825	54	613	11,238	4,004	2,764
69 Other deductions.....	3,218,365	874,647	1,701,005	1,067,380	840,873	4,086,530	1,983,137	1,075,052
70 Compiled net profit (39 less 43).....	1,582,081	593,280	2,801,836	651,979	426,715	8,330,470	1,473,566	3,096,804
71 Net income, total (70 less 43).....	1,582,081	593,280	2,801,836	651,979	426,715	8,330,470	1,473,566	3,096,804
Returns other than Form 1120-S:								
72 Net income (71 less 70).....	1,581,937	591,707	2,796,134	646,060	402,436	7,961,597	1,443,760	3,084,742
73 Statutory special deductions, total.....	61,989	21,906	63,333	16,245	22,638	240,832	118,611	57,975
74 Net operating loss carryforward.....	36,748	16,418	16,622	11,102	11,047	78,080	17,792	17,792
75 Dividends received deduction.....	28,177	7,488	48,626	3,143	6,502	97,232	39,599	39,347
76 Income subject to tax.....	1,520,588	570,119	2,739,631	630,431	380,110	7,721,516	1,326,679	3,026,822
77 Income tax.....	267,767	237,460	1,408,546	301,037	181,944	3,164,294	624,554	1,554,550
78 Total compiled net profit less income tax on returns other than Form 1120-S (70 less 77).....	1,252,821	332,659	1,331,085	330,000	248,776	4,557,222	702,125	1,472,272
79 Form 1120-S, net income (71 less 78).....	7,335	1,355	1,803	4,976	21,874	60,701	15,723	9,045
Distributions to stockholders:								
80 Cash and assets other than own stock.....	456,453	147,032	1,314,667	167,706	99,523	3,833,912	52,121	1,041,498
81 Corporation's own stock.....	75,454	7,017	7,900	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						
	Electric and gas companies and systems	Water supply and other sanitary services	Total wholesale and retail trade	Wholesale trade				Retail trade	
				Total wholesale trade	Groceries and related products	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	224,342	84,255	9,753	4,427	6,271	134,084	9,459
2 Form 1120-S.....	(1)	80	29,084	9,625	1,271	357	6,397	18,795	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	39,520,957	5,443,290
4 Cash.....	1,171,139	60,205	7,322,207	3,172,155	361,924	343,544	2,467,078	3,923,757	765,175
5 Notes and accounts receivable.....	1,979,194	59,012	23,991,276	13,927,052	1,226,183	1,541,219	11,155,650	9,432,331	4,055,570
6 Less: Reserve for bad debts.....	31,879	555	632,174	251,654	15,879	41,763	183,052	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	12,196,848	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	568,658	763,402	4,156,874	6,122,142	943,121
10 Net stated.....	1,095,102	10,176	10,766,910	4,805,436	480,762	604,915	3,720,159	5,691,066	635,643
11 Investments, Government obligations:									
12 States and possessions.....	14,782	3,071	133,445	91,676	13,201	4,216	74,255	27,909	11,306
13 United States obligations.....	448,928	12,404	721,755	439,807	45,194	25,413	369,200	263,010	42,527
14 Not stated.....	1,782	421	63,339	34,801	6,819	853	27,124	25,280	1,441
15 Other current assets, including short-term marketable investments.....	395,772	14,255	1,434,622	765,336	50,957	97,488	616,891	604,338	85,267
16 Loans to stockholders.....	1,419	435	161,744	34,928	9,376	4,953	70,599	72,393	5,106
17 Mortgage and real estate loans.....	36	8,112	156,036	57,384	6,164	5,202	46,018	120,608	14,417
18 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
19 Depreciable assets.....	71,038,717	1,807,376	21,138,889	6,946,029	970,349	5,33,052	5,432,762	13,591,001	2,946,602
20 Less: Accumulated amortization and depreciation.....	15,010,600	348,795	9,746,787	3,242,293	453,465	248,442	2,539,886	6,270,387	1,291,777
21 Depletable assets.....	45,421	144	95,377	73,328	1,289	306	71,733	21,159	4,651
22 Less: Accumulated depletion.....	15,599	110	33,793	25,100	289	136	24,264	8,312	790
23 Land.....	427,300	33,129	1,583,697	502,148	54,961	52,142	389,045	1,031,147	154,151
24 Intangible assets.....	3,562	2,228	78,573	39,752	3,706	2,210	33,836	36,116	9,486
25 Less: Accumulated amortization.....	1,018	329	27,039	14,746	1,128	920	12,698	11,926	2,545
26 Other assets.....	673,050	38,517	1,741,194	690,377	82,533	50,588	557,256	1,010,144	207,144
27 Total liabilities.....	64,203,469	1,915,919	78,814,657	38,174,293	3,875,571	4,025,765	30,272,957	39,520,957	5,443,290
28 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
29 Deposits and withdrawable shares.....	48,441	4,950	191,875	148,975	10,623	10,623	27,682	41,333	1,318
30 Bonds, notes, mortgages payable maturing in less than one year	1,173,661	80,766	7,112,149	4,074,199	354,238	324,764	3,395,192	2,899,733	124,134
31 Other current liabilities.....	2,829,397	61,908	4,466,972	1,906,586	206,372	219,354	1,480,860	2,414,341	404,323
32 Loans from stockholders.....	5,136	9,693	625,339	316,002	31,770	32,251	251,981	292,560	18,936
33 Bonds, notes, mortgages payable maturing in one year or more.....	29,775,208	753,133	7,813,684	3,363,548	359,226	261,525	2,742,797	4,228,181	670,504
34 Other liabilities.....	2,025,736	144,843	2,645,197	980,308	132,165	53,615	789,528	1,535,352	150,697
35 Capital stock, preferred.....	4,988,196	127,903	1,337,678	633,768	51,415	11,325	511,068	668,679	105,265
36 Capital stock, common.....	11,472,072	329,925	12,152,302	5,491,177	650,319	618,788	2,700,610	6,310,522	665,650
37 Paid-in or capital surplus.....	3,288,956	113,501	4,135,456	2,629,701	264,294	111,032	1,654,405	1,988,382	763,136
38 Surplus reserves.....	600,565	11,899	563,421	259,383	21,544	20,908	215,911	271,151	33,418
39 Earned surplus and undivided profits.....	6,231,917	224,266	23,337,524	10,299,671	922,743	1,251,433	8,065,495	12,456,417	1,458,430
40 Total compiled receipts.....	49,900,281	434,051	229,273,523	114,908,226	21,262,022	10,805,979	82,840,225	109,514,496	29,958,733
41 Business receipts.....	19,658,061	390,273	225,599,088	113,246,792	21,007,373	10,662,662	81,576,257	107,605,404	29,804,426
42 Interest on Government obligations (less amortizable bond premium):									
43 Wholly taxable.....	12,495	93	24,203	14,703	817	2,509	11,377	8,920	1,423
44 Subject to surtax only.....	1	-	266	197	39	-	158	40	13
45 Wholly tax-exempt.....	931	141	8,342	6,457	434	693	5,630	1,443	133
46 Other interest.....	75,306	3,282	302,110	125,461	10,873	11,122	103,466	168,457	10,252
47 Rents.....	40,322	2,352	415,061	137,549	22,687	7,619	107,243	256,116	20,240
48 Royalties.....	8,563	8	20,590	16,290	1,111	4,121	11,058	3,804	413
49 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
50 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
51 Net gain, sales other than capital assets.....	439	1,020	12,279	6,514	281	62	9,171	5,275	507
52 Dividends, domestic corporations.....	18,250	3,437	147,486	90,835	5,336	3,246	62,203	52,344	2,312
53 Dividends, foreign corporations.....	9,209	-	132,769	96,369	10,430	65	85,874	36,184	110
54 Other receipts.....	51,322	3,920	2,337,646	1,030,302	181,261	107,538	741,403	1,253,824	126,449
55 Total compiled deductions.....	16,541,955	332,277	323,403,206	112,116,772	20,964,548	10,507,035	80,655,195	106,592,355	29,343,282
56 Cost of sales and operations.....	9,570,979	144,452	179,452,786	96,429,720	18,879,350	8,702,365	68,247,976	79,424,181	23,818,860
57 Compensation of officers.....	79,908	13,744	3,677,353	1,554,472	216,603	222,641	1,320,460	1,099,792	151,132
58 Rent paid on business property.....	67,211	3,456	2,743,137	993,569	76,980	63,641	452,748	2,094,016	395,967
59 Repairs.....	11,806	5,775	569,549	180,843	31,526	10,407	138,850	371,972	112,168
60 Bad debts.....	40,512	540	446,729	196,257	21,773	33,977	140,907	236,921	8,898
61 Interest paid.....	1,183,470	31,270	808,739	392,652	37,747	31,738	323,167	396,209	37,520
62 Taxes paid.....	1,642,182	40,878	2,568,801	1,056,727	113,159	80,905	861,473	1,430,342	293,114
63 Contributions or gifts.....	16,017	321	76,965	33,262	3,344	7,053	27,195	41,766	7,734
64 Amortization.....	227,359	209	23,760	9,255	1,032	389	7,834	13,717	2,932
65 Depreciation.....	2,263,102	45,141	1,791,839	587,211	92,198	47,614	447,399	1,111,006	275,876
66 Depletion.....	71,285	38	23,391	20,219	166	968	19,085	2,609	371
67 Advertising.....	51,755	968	2,234,724	671,122	76,337	100,424	494,361	1,559,281	326,923
68 Amounts contributed under pension plans.....	245,891	4,154	401,005	167,345	12,890	21,171	127,784	258,852	68,659
69 Amounts contributed under other employee benefit plans.....	77,338	1,660	244,954	96,525	13,875	9,779	67,074	147,667	63,563
70 Net loss, sales other than capital assets.....	4,440	30	11,044	6,426	452	397	4,135	5,243	1,762
71 Other deductions.....	988,700	29,641	28,313,400	9,933,985	1,321,036	1,178,328	7,374,548	17,718,441	3,778,299
72 Compiled net profit (39 less 53).....	3,358,326	101,774	5,870,317	2,781,554	297,474	296,944	2,185,030	2,922,141	614,851
73 Net income, total (70 less 43).....	3,357,395	101,633	5,861,975	2,774,991	297,040	297,551	2,179,400	2,920,698	614,718
74 Returns other than Form 1120-S:									
75 Net income (71 less 73).....	3,356,258	78,837	5,547,318	2,677,210	276,736	285,502	2,085,922	2,746,600	661,405
76 Statutory special deductions, total.....	59,664	4,362	376,037	195,754	17,279	12,324	169,591	165,344	11,240
77 Net operating loss carryforward.....	22,205	1,400	131,599	102,605	12,332	9,616	68,757	121,781	6,419
78 Dividends received deduction.....	15,371	3,916	122,741	75,426	4,743	4,923	68,932	43,264	3,871
79 Income subject to tax.....	3,296,593	72,432	5,173,784	2,449,334	257,463	273,147	1,917,744	2,582,102	590,593
80 Income tax.....	1,704,608	33,061	2,271,775	1,076,679	110,240	119,406	844,731	1,136,746	287,467
81 Total compiled net profit less income tax on returns other than Form 1120-S (75 less 79).....	1,653,718	65,693	2,598,542	1,306,419	146,584	153,741	1,072,963	1,445,356	303,126
82 Form 1120-S, net income (71 less 72).....	(1)	24,796	14,657	116,751	20,254	19,044	97,475	174,098	12,813
83 Distributions to stockholders:									
84 Cash and assets other than own stock.....	1,727,971	46,422	1,189,441	445,446	57,943	32,936	353,565	713,512	143,945
85 Corporation's own stock.....	168,220	2,455	181,084	50,242	14,036	12,111	54,079	96,444	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							
	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 with net income, total.....	9,311	17,180	22,712	21,741	16,166	15,376	32,710	6,639
2 Form 1120-S.....	963	2,305	1,812	1,471	1,471	2,327	4,822	864
	(Thousand dollars)							
3 Total assets.....	11,679,193	3,110,970	2,361,648	1,611,694	1,572,686	1,291,163	4,446,958	2,119,407
4 Cash.....	1,217,579	343,357	177,793	486,311	326,395	242,676	464,765	226,299
5 Notes and accounts receivable.....	2,438,876	784,854	1,207,739	1,282,129	173,555	1,043,485	1,113,127	631,893
6 Less: Reserve for bad debts.....	247,684	19,796	36,107	34,527	700	26,677	26,648	16,214
7 Inventories, total.....	1,543,243	1,186,544	681,399	2,347,482	113,236	1,158,253	1,483,644	572,316
8 Last-in, first-out.....	123,293	40,640	11,511	51,397	1,766	23,609	21,522	10,672
9 Other than last-in, first-out.....	1,391,937	639,933	344,147	1,346,891	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
11 Investments, Government obligations:								
12 States and possessions.....	7,328	4,138	220	837	1,567	1,138	1,375	13,880
13 United States obligations.....	111,983	37,649	10,265	16,260	4,474	17,285	22,168	18,938
14 Not stated.....	5,124	3,338	5,497	2,657	1,871	1,441	3,413	3,258
15 Other current assets, including short-term marketable investments.....	227,115	41,121	13,353	106,068	1,157	31,802	31,665	28,848
16 Loans to stockholders.....	5,984	10,426	5,121	15,144	10,497	8,728	10,420	4,423
17 Mortgage and real estate loans.....	20,603	5,306	4,876	1,627	5,900	42,426	14,478	8,044
18 Other investments.....	1,177,093	276,654	113,911	241,374	130,147	191,703	272,907	219,976
19 Depreciable assets.....	1,435,422	979,200	392,443	1,407,907	1,214,395	812,899	1,524,062	601,859
20 Less: Accumulated amortization and depreciation.....	1,436,722	46,342	191,380	689,567	591,556	401,173	759,288	284,107
21 Depletable assets.....	7,087	247	287	3,995	82	5,268	3,412	1,010
22 Less: Accumulated depletion.....	1,539	204	111	1,576	655	2,291	1,135	381
23 Land.....	34,244	30,299	36,785	210,371	67,172	84,543	74,340	50,402
24 Intangible assets.....	1,991	2,446	1,440	3,513	5,265	1,796	6,921	2,657
25 Less: Accumulated amortization.....	974	1,375	517	1,529	1,252	710	2,421	367
26 Other assets.....	181,923	75,603	55,570	169,663	106,136	55,512	158,593	40,673
27 Total liabilities.....	12,275,193	3,110,970	2,361,648	5,615,999	1,322,686	3,291,163	4,446,958	2,119,407
28 Accounts payable.....	1,361,390	588,976	376,569	576,450	314,780	463,476	809,226	344,899
29 Deposits and withdrawable shares.....	671	2,654	4,744	17,465	763	5,319	9,096	1,467
30 Bonds, notes, mortgages payable maturing in less than one year.....	225,942	135,235	229,039	1,277,030	102,025	314,337	285,341	139,217
31 Other current liabilities.....	543,662	185,906	111,054	314,016	126,001	139,583	287,191	146,045
32 Loans from stockholders.....	30,723	23,976	29,324	36,999	32,080	39,814	61,109	13,757
33 Bonds, notes, mortgages payable maturing in one year or more.....	1,414,779	235,909	192,777	827,521	234,176	336,381	423,138	226,965
34 Other liabilities.....	202,160	6,202	132,062	138,062	46,156	64,360	164,301	129,507
35 Capital stock, preferred.....	266,337	69,736	29,006	68,971	17,425	41,165	11,034	35,221
36 Capital stock, common.....	1,724,289	537,302	478,401	945,972	310,493	742,285	901,624	350,603
37 Paid-in or capital surplus.....	377,781	154,141	53,603	97,173	63,070	35,352	158,121	117,403
38 Surplus reserves.....	95,337	15,066	39,223	32,672	3,327	16,353	37,152	32,887
39 Earned surplus and undivided profits.....	1,062,281	1,634,365	634,122	1,562,163	477,333	1,043,688	1,243,625	581,436
40 Total compiled receipts.....	24,192,411	6,907,205	4,277,092	73,736,912	4,156,423	6,254,406	10,911,273	4,850,201
41 Business receipts.....	23,592,952	6,732,387	4,267,102	72,153,317	4,077,429	6,123,396	10,668,470	4,746,887
42 Interest on Government obligations less amortizable bond premium:								
43 Wholly taxable.....	1,473	750	1,411	725	200	442	493	580
44 Subject to surtax only.....	1	1	1	1	1	1	1	1
45 Wholly tax-exempt.....	258	650	36	121	51	52	161	442
46 Other interest.....	59,363	6,977	15,256	29,284	1,237	15,287	31,903	3,192
47 Rents.....	107,343	30,232	3,344	34,330	11,772	14,420	30,311	19,394
48 Royalties.....	754	1	17	344	620	752	908	496
49 Net short-term capital gain reduced by net long-term capital loss.....	669	215	120	396	308	160	1,001	173
50 Net long-term capital gain reduced by net short-term capital loss.....	35,134	8,153	3,552	17,370	10,851	11,748	17,129	15,875
51 Net gain, sales other than capital assets.....	150	77	611	656	79	1,615	882	490
52 Dividends, domestic corporations.....	3,437	10,476	1,764	1,822	4,622	2,594	4,255	4,307
53 Dividends, foreign corporations.....	3,398	20	27	27	90	11	526	216
54 Other receipts.....	2,621,442	117,642	164,766	270,879	488,029	79,407	154,236	53,720
55 Total compiled deductions.....	17,982,782	6,676,294	4,134,556	27,066,052	3,482,529	6,067,212	10,527,552	4,834,073
56 Cost of sales and operations.....	15,391,932	4,384,214	2,694,111	19,417,711	2,660,944	4,661,668	7,399,382	3,602,825
57 Compensation of officers.....	153,354	177,789	177,616	660,523	167,338	212,050	408,584	108,119
58 Rent paid on business property.....	567,687	327,021	107,447	187,239	126,411	65,321	250,181	55,752
59 Repairs.....	27,012	1,470	13,277	46,993	43,420	13,191	37,791	16,734
60 Bad debts.....	247,684	19,796	36,107	34,527	700	26,677	26,648	16,214
61 Interest paid.....	107,343	30,232	3,344	34,330	11,772	14,420	30,311	19,394
62 Taxes paid.....	426,719	122,423	12,742	187,197	127,369	84,476	142,547	82,122
63 Contributions or gifts.....	16,134	1,379	1,200	4,141	1,127	1,335	4,136	1,507
64 Amortization.....	4,236	1,743	2,254	1,713	1,713	1,713	3,315	788
65 Depreciation.....	1,436,722	66,342	392,443	1,407,907	1,214,395	812,899	1,524,062	601,859
66 Depletion.....	1,539	204	111	1,576	655	2,291	1,135	381
67 Advertising.....	71,741	167,423	41,741	27,941	27,941	47,435	129,074	54,321
68 Amounts contributed under pension plans.....	10,265	6,293	3,143	6,293	1,180	6,293	14,794	7,302
69 Amounts contributed under other employee benefit plans.....	1,227	7,442	3,143	6,293	1,180	6,293	14,794	7,302
70 Net loss, sales other than capital assets.....	1,227	7,442	3,143	6,293	1,180	6,293	14,794	7,302
71 Other deductions.....	1,227	7,442	3,143	6,293	1,180	6,293	14,794	7,302
72 Compiled net profit (or loss).....	6,210	2,231	1,142	1,583	1,674	1,917	3,221	1,028
73 Net income, total (1120 less 1120-S).....	2,761	2,961	1,142	1,583	1,674	1,917	3,221	1,028
74 Returns other than Form 1120-S:								
75 Net income (1120 less 1120-S).....	2,761	2,961	1,142	1,583	1,674	1,917	3,221	1,028
76 Statutory special deductions, total.....	1,227	7,442	3,143	6,293	1,180	6,293	14,794	7,302
77 Net operating loss carryforward.....	1,227	7,442	3,143	6,293	1,180	6,293	14,794	7,302
78 Dividends received deduction.....	1,227	7,442	3,143	6,293	1,180	6,293	14,794	7,302
79 Income subject to tax.....	1,227	7,442	3,143	6,293	1,180	6,293	14,794	7,302
80 Income tax.....	1,227	7,442	3,143	6,293	1,180	6,293	14,794	7,302
81 Total compiled net profit less income tax on returns other than Form 1120-S (70 less 77).....	1,227	7,442	3,143	6,293	1,180	6,293	14,794	7,302
82 Form 1120-S, net income (1120 less 1120-S).....	1,534	1,219	828	1,000	1,000	1,000	1,000	1,000
83 Distributions to stockholders:								
84 Cash and assets other than capital stock.....	1,534	1,219	828	1,000	1,000	1,000	1,000	1,000
85 Corporation's net asset.....	1,534	1,219	828	1,000	1,000	1,000	1,000	1,000

Excerpted 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, and exchanges	Insurance carriers	Insurance agents, brokers, and service	Real estate, lessors of real property other than buildings	Lessors of real property, except builders
(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)	
1 Number of returns with net income, total.....	211,986	13,772	28,617	8,430	2,275	1,691	11,229	138,170	4,200
2 Form 1120-S.....	7,888	(1)	657	91	138	(1)	2,274	4,557	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	54,626,332	2,416,144	303,324	3,076,446	372,029	1,267,414	94,883	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	4,624	9,778	7,935	51,677	680
7 Inventories, total.....	110,643	-	33,118	6,436	-	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	-	21,290	2,149	-	5,490	136	21,766	4,655
10 Net stated.....	52,588	-	11,774	4,337	-	6,337	682	25,912	3,646
Investments, Government obligations:									
11 States and possessions.....	31,345,087	18,763,985	124,811	247,321	56,751	12,062,416	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	69,707
13 Not stated.....	877,882	610,291	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	467,725	218,939	57,138	34,271	503,196	16,185
15 Loans to stockholders.....	221,638	25,801	46,951	23,577	3,094	770	8,858	111,737	870
16 Mortgage and real estate loans.....	83,600,426	30,194,132	8,661,363	280,345	10,235	43,554,726	17,306	964,220	12,099
17 Other investments.....	125,423,495	10,476,173	6,143,753	22,276,524	1,321,708	74,780,636	447,110	4,271,902	203,629
18 Depreciable assets.....	30,479,031	3,924,528	658,760	307,225	93,265	1,589,636	196,627	22,215,888	1,323,213
19 Less: Accumulated amortization and depreciation.....	189,200,643	64,543,434	133,750	87,335	46,205	56,951	81,334	7,202,347	222,287
20 Depletable assets.....	837,235	4,079	57,680	381,437	425	2,118	351	63,950	325,695
21 Less: Accumulated depletion.....	254,178	638	1,351	35,974	-	-	110	20,144	132,602
22 Land.....	6,862,114	245,642	201,197	81,866	29,997	25,225	28,351	6,009,237	239,995
23 Intangible assets.....	121,920	993	2,133	32,422	926	2,021	5,769	50,413	5,193
24 Less: Accumulated amortization.....	57,044	468	6,332	29,332	343	440	1,461	14,753	3,415
25 Other assets.....	14,372,180	3,152,428	498,935	176,273	190,231	9,658,922	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	2,182,158	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	11,095,759	246,696	994,478	50,799	91,778	3,145,732	49,214
30 Other current liabilities.....	3,643,021	985,426	321,246	258,749	340,335	178,674	97,716	920,287	43,088
31 Loans from stockholders.....	11,877,094	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	1,168,133	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	37,321	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	8,935,136	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	730,323	1,481,283	10,138	3,946,754	54,125	256,395	30,781
38 Earned surplus and undivided profits.....	38,323,561	6,472,340	3,017,821	3,120,662	416,974	16,186,434	468,049	5,370,987	270,224
39 Total compiled receipts.....	65,205,264	13,315,066	4,870,282	3,903,809	1,004,313	34,769,232	1,510,834	6,958,338	272,885
40 Business receipts.....	38,242,347	1,329,825	2,041,793	157,152	330,116	28,008,193	1,412,565	4,431,176	31,437
Interest on Government obligations (less amortizable bond premium):									
41 Wholly taxable.....	2,365,118	1,949,360	36,639	35,145	14,100	317,300	1,199	9,556	1,809
42 Subject to surtax only.....	40,026	37,295	301	1,150	1	1,116	32	128	7
43 Wholly tax-exempt.....	1,016,722	559,204	6,963	16,574	5,360	388,990	605	36,381	645
44 Other interest.....	15,391,361	8,042,673	2,372,489	138,252	46,411	4,619,145	7,703	160,442	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.....	213,167	3,054	441	89,167	258	11,618	65	5,673	101,090
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	9,401	10,506	786,904	435
50 Dividends, domestic corporations.....	1,653,482	68,487	75,545	947,435	10,806	458,595	12,781	76,040	3,743
51 Dividends, foreign corporations.....	82,359	2,264	10,202	63,533	1,076	3,182	1,376	584	141
52 Other receipts.....	1,013,337	109,965	161,762	70,244	41,380	370,233	24,032	223,928	11,423
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	158,999
54 Cost of sales and operations.....	16,852,019	11,020	137,830	36,321	3,285	16,294,967	242,111	119,588	6,877
55 Compensation of officers.....	2,096,406	950,111	188,507	124,438	21,439	139,618	242,703	412,809	6,785
56 Rent paid on business property.....	760,950	192,008	78,365	7,525	24,465	198,266	42,211	213,074	4,736
57 Repairs.....	265,534	62,449	8,560	1,554	1,402	2,371	2,427	184,926	1,885
58 Bad debts.....	891,730	511,310	345,153	3,193	920	11,154	7,315	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	27,076
61 Contributions or gifts.....	81,681	44,355	4,329	3,751	2,040	12,346	2,283	11,339	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	21,827	7,892	186,225	24,987	925,216	21,804
64 Depletion.....	89,630	998	239	47,501	98	7,806	152	2,569	30,270
65 Advertising.....	453,040	187,276	66,711	3,156	14,435	7,416	16,435	38,011	316
66 Amounts contributed under pension plans.....	227,074	235,983	27,563	3,265	22,447	108,178	15,259	13,904	354
67 Amounts contributed under other employee benefit plans.....	223,454	53,374	7,966	707	3,481	142,438	6,055	9,277	143
68 Net loss, sales other than capital assets.....	108,140	94,641	1,298	6,037	1,171	1,107	120	3,764	266
69 Other deductions.....	22,603,360	1,535,998	1,294,436	258,290	432,425	14,424,156	686,231	1,825,441	37,430
70 Compiled net profit (39 less 53).....	10,927,869	3,506,928	1,018,696	2,012,731	226,092	2,347,917	184,019	1,518,894	114,886
71 Net income, total (70 less 43).....	9,911,147	2,947,724	1,011,733	1,996,157	221,238	1,956,427	183,414	1,440,113	113,441
Returns other than Form 1120-S:									
72 Net income (71 less 79).....	9,807,710	2,947,367	985,530	1,993,973	220,267	1,955,270	156,996	1,438,487	109,810
73 Statutory special deductions, total.....	1,226,966	32,616	105,276	40,814	1,117	399,397	16,343	190,773	7,025
74 Net operating loss carryforward.....	348,207	35,292	41,918	11,208	5,129	116,760	5,841	127,997	3,302
75 Dividends received deduction.....	878,479	57,323	63,297	329,323	8,891	282,627	10,503	62,732	3,123
76 Income subject to tax.....	8,874,657	2,860,411	881,034	278,639	206,784	2,146,874	140,319	1,256,323	101,643
77 Income tax.....	3,137,618	1,293,210	392,905	100,350	95,501	446,106	49,897	419,194	40,441
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	1,059,709	81,631
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	979,509	304,834	1,479,743	27,900	374,220	36,378	220,136	47,954
81 Corporation's own stock.....	468,579	163,849	17,767	162,950	5,306	68,288	2,332	35,324	5,417

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								
	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	Nature of business not allocable
(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)	(69)	
1 Number of returns with net income, total	72,982	5,727	12,176	22,652	11,617	3,207	6,171	9,829	1,101
2 Form 1120-S	9,522	675	2,104	4,125	1,523	244	774	1,102	90
	(Thousand dollars)								
3 Total assets	15,117,290	2,472,044	1,506,927	5,111,104	1,794,056	2,066,208	1,347,239	1,215,847	76,574
4 Cash	1,272,490	164,799	170,341	419,275	144,275	210,024	174,496	126,990	5,286
5 Notes and accounts receivable	3,077,691	229,196	270,716	1,908,264	274,375	400,098	83,345	309,705	22,134
6 Less: Reserve for bad debts	39,629	2,202	4,093	15,857	3,945	1,916	825	4,193	94
7 Inventories, total	864,820	34,097	90,874	163,620	109,671	392,921	18,325	64,312	4,898
8 Last-in, first-out	19,628	478	2,411	452	3,325	11,706	229	450	-
9 Other than last-in, first-out	845,192	11,266	48,210	163,167	106,346	381,215	18,096	63,862	4,898
10 Net stated	615,735	22,332	43,253	134,421	45,225	370,205	9,335	24,744	1,978
11 Investments, Government obligations:									
12 States and possessions	66,541	6,485	2,115	42,910	590	2,671	5,127	6,330	-
13 United States obligations	193,502	4,662	9,723	81,680	9,224	31,543	31,272	24,632	596
14 Not stated	62,744	4,139	4,745	25,716	1,223	12,666	4,211	9,150	79
15 Other current assets, including short-term marketable investments	318,471	38,889	31,284	126,342	33,197	41,017	27,447	26,296	4,439
16 Loans to stockholders	45,102	7,377	9,590	9,334	2,498	5,115	4,801	6,361	2,380
17 Mortgage and real estate loans	91,934	30,520	4,973	7,899	13,151	12,142	9,252	13,233	9
18 Other investments	2,014,846	310,065	124,078	986,518	67,158	346,226	78,310	100,491	11,390
19 Depreciable assets	10,164,334	2,154,354	1,205,370	2,397,125	1,635,395	993,128	1,191,912	577,550	12,948
20 Less: Accumulated amortization and depreciation	4,522,649	873,903	503,410	1,147,357	632,729	619,614	457,935	227,121	4,374
21 Depletable assets	23,138	1,334	5,534	4,711	1,021	7,426	3,012	240	83
22 Less: Accumulated depletion	5,325	72	1,530	378	1,677	1,077	1,077	36	-
23 Land	720,842	284,575	67,790	70,711	21,012	127,152	10,622	44,910	4,598
24 Intangible assets	137,965	4,271	6,441	16,441	4,627	25,421	12,627	4,539	37
25 Less: Accumulated amortization	79,241	666	2,006	4,441	820	65,135	6,441	1,062	2
26 Other assets	672,375	66,710	103,794	27,744	51,664	26,300	62,602	73,720	11,767
27 Total liabilities	15,117,290	2,472,044	1,506,927	5,111,104	1,794,056	2,066,208	1,347,239	1,215,847	76,574
28 Accounts payable	1,731,068	119,431	130,903	824,494	170,692	278,669	77,179	129,599	7,388
29 Deposits and withdrawable shares	2,617	2,597	1,936	7,117	4,262	314	2,179	3,112	-
30 Bonds, notes, mortgages payable maturing in less than one year	1,221,723	149,143	104,822	424,677	304,288	136,414	117,125	84,154	12,714
31 Other current liabilities	931,114	160,222	91,022	352,110	90,994	103,472	89,655	99,039	3,745
32 Loans from stockholders	308,411	30,343	27,093	15,844	36,438	17,311	21,245	15,112	1,375
33 Bonds, notes, mortgages payable maturing in one year or more	3,226,837	936,433	237,366	537,441	349,141	337,784	159,761	11,638	-
34 Other liabilities	146,783	75,933	43,265	235,322	48,141	123,569	42,957	76,591	4,411
35 Capital stock, preferred	198,836	36,679	29,989	57,387	7,377	20,323	25,824	21,457	695
36 Capital stock, common	2,114,113	353,272	313,636	596,641	187,785	218,065	25,986	159,528	23,586
37 Paid-in or capital surplus	479,525	236,562	44,279	299,951	54,559	127,650	72,521	61,104	3,424
38 Surplus reserves	193,712	12,346	11,917	113,928	5,467	22,979	8,597	15,824	2,806
39 Earnings surplus and undivided profits	3,466,525	414,467	473,759	1,175,241	343,737	592,661	302,184	360,446	4,812
40 Total compiled receipts	19,077,536	1,732,366	2,606,271	7,386,325	2,101,527	1,596,726	1,561,256	2,316,716	49,132
41 Business receipts	12,677,167	1,519,166	2,568,155	7,076,516	2,102,095	1,796,418	1,452,708	2,245,109	45,517
42 Interest on Government obligations (less amortizable bond premium)	7,868	244	323	2,402	142	1,964	850	860	-
43 Wholly tax-exempt	181	2	2	173	-	-	3	1	-
44 Wholly tax-exempt	2,295	240	114	1,226	19	693	527	353	-
45 Other interest	5,380	13,921	2,251	17,577	4,104	6,979	2,975	5,225	89
46 Rents	245,622	11,439	1,178	34,354	31,924	28,974	14,562	10,292	294
47 Royalties	62,244	356	492	35,654	2	17,162	2,502	6,224	2
48 Net short-term capital gain reduced by net long-term capital loss	4,244	20	62	1,228	435	123	46	62	26
49 Net long-term capital gain reduced by net short-term capital loss	140,745	4,766	4,377	25,901	12,377	62,625	13,653	7,972	992
50 Net gain, sales other than capital assets	6,274	522	216	1,244	2,639	285	491	239	41
51 Dividends, domestic corporations	35,117	6,322	2,232	12,703	572	5,322	1,028	1,904	139
52 Dividends, foreign corporations	34,739	465	16	34,737	1	17,234	84	126	-
53 Other receipts	12,822	4,942	14,627	25,673	10,992	53,512	60,654	38,347	2,025
54 Total compiled deductions	4,227,166	1,611,164	1,463,259	6,443,259	1,969,724	1,777,389	1,307,729	2,157,340	42,198
55 Cost of sales and operations	4,227,166	679,164	1,277,000	4,377,344	992,641	1,133,506	603,766	1,655,413	18,198
56 Compensation of officers	18,217	18,217	18,217	18,217	18,217	18,217	18,217	18,217	3,967
57 Rent paid on business property	24,555	24,555	24,555	24,555	24,555	24,555	24,555	24,555	730
58 Repairs	22,129	22,129	22,129	22,129	22,129	22,129	22,129	22,129	104
59 Bad debts	4,093	4,093	4,093	4,093	4,093	4,093	4,093	4,093	79
60 Interest paid	11,711	11,711	11,711	11,711	11,711	11,711	11,711	11,711	636
61 Taxes paid	11,711	11,711	11,711	11,711	11,711	11,711	11,711	11,711	1,176
62 Contributions or gifts	1,176	1,176	1,176	1,176	1,176	1,176	1,176	1,176	13
63 Amortization, depreciation	4,522,649	873,903	503,410	1,147,357	632,729	619,614	457,935	227,121	4,374
64 Depletion	5,325	72	1,530	378	1,677	1,077	1,077	36	-
65 Advertising	10,164,334	2,154,354	1,205,370	2,397,125	1,635,395	993,128	1,191,912	577,550	12,948
66 Amounts contributed under pension plans	4,522,649	873,903	503,410	1,147,357	632,729	619,614	457,935	227,121	4,374
67 Amounts contributed under other employer benefit plans	4,522,649	873,903	503,410	1,147,357	632,729	619,614	457,935	227,121	4,374
68 Net loss, sales other than capital assets	4,227,166	1,611,164	1,463,259	6,443,259	1,969,724	1,777,389	1,307,729	2,157,340	42,198
69 Other deductions	4,227,166	1,611,164	1,463,259	6,443,259	1,969,724	1,777,389	1,307,729	2,157,340	42,198
70 Compiled net profit (loss)	14,850,370	1,121,202	1,143,018	8,943,066	901,803	819,337	1,253,527	1,159,376	36,934
71 Net income, total (Form 1120-S)	14,850,370	1,121,202	1,143,018	8,943,066	901,803	819,337	1,253,527	1,159,376	36,934
72 Returns other than Form 1120-S:									
73 Net income (Form 1120-S)	9,522	675	2,104	4,125	1,523	244	774	1,102	90
74 Statutory special deductions									
75 Net operating loss carryover									
76 Dividends received less 10%									
77 Income subject to tax									
78 Income tax									
79 Total compiled net profit less income tax and returns other than Form 1120-S (Form 1120 less 20%)	14,850,370	1,121,202	1,143,018	8,943,066	901,803	819,337	1,253,527	1,159,376	36,934
80 Form 1120-S, net income (Form 1120-S)	9,522	675	2,104	4,125	1,523	244	774	1,102	90
81 Distributions to stockholders:									
82 Cash and assets other than what is shown									
83 Corporation's own stock									

* Limited liability companies are reported on Form 1120-S. For a complete explanation of the data in this table, see the instructions to Form 1120-S.

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.

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	938,960	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	6,583,632	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							Wholesale and retail trade—Continued					
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
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	2,425,261	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	3,447,616	135,939	364,684	123,450
1960-61	202,630	4,031,113	1,336,025	244,230	473,777	Not applicable	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	Not applicable	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	Not applicable	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	Not applicable	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	Not applicable	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	Not applicable	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	Not applicable	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	All industrial divisions				Agriculture, forestry, and fisheries				Mining				Construction				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)	Number of returns	Total compiled receipts (Thousand dollars)	Business receipts (Thousand dollars)	Net income (less deficit) (Thousand dollars)	
1941-42	1,184,226	873,177,644	523,845,284	45,803,000	18,981	3,337,446	1,077,402	114,151	13,731	12,257,472	11,115,677	52,437	53,741	35,742,739	36,742,182	189,159	
1946-61	1,140,374	847,111,714	482,790,920	43,905,174	17,194	4,402,207	4,214,921	17,354	13,107	10,257,792	10,403,286	735,864	72,332	32,893,347	32,361,892	379,212	
1946-61	1,074,120	816,799,684	472,934,345	46,977,267	15,603	3,837,666	3,670,701	105,984	14,530	10,354,855	9,896,363	646,874	66,266	34,140,410	31,681,534	379,106	
1948-59	990,381	735,336,692	466,393,934	36,522,869	11,945	3,613,666	3,484,763	143,961	14,117	10,109,683	9,627,293	531,761	54,847	28,561,305	26,147,531	658,804	
1948-59	946,171	720,413,367	462,883,322	44,476,464	11,833	3,608,197	2,858,156	134,695	16,675	11,387,284	11,107,662	466,335	53,376	27,031,994	26,675,074	737,045	
1948-59	807,403	642,246,636	382,624,271	47,476,271	10,303	2,665,998	2,476,132	123,233	10,718	9,810,739	9,180,679	1,080,369	41,369	20,037,383	19,741,838	477,838	
1948-59	697,975	558,242,518	334,434,687	39,434,687	9,405	2,392,643	2,299,948	112,022	9,147	9,353,096	8,999,752	145,133	34,866	16,190,517	15,959,365	513,658	
1948-59	652,376	517,039,183	297,262,910	43,545,590	8,734	2,467,383	2,322,869	228,917	9,036	9,690,851	9,115,739	1,120,071	29,593	14,240,093	14,010,409	559,378	
1949-50	634,842	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	9,738,599	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	785,651	20,287	7,648,005	6,928,018	391,639	
Manufacturing																	
Transportation, communication, electric, gas, and sanitary services																	
Wholesale and retail trade																	
Finance, insurance, and real estate																	
Services																	
Wholesale and retail trade—Continued																	
Retail trade																	
Wholesale and retail trade not allocable																	
Nature of business not allocable																	
1941-42	23,443	134,437,137	120,076,784	2,151,402	11,282	5,895,488	5,774,142	129,297	340,430	75,584,053	43,215,510	8,382,104	197,495	25,720,739	24,563,082	389,492	
1946-61	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	39,476,990	8,250,426	121,024	23,346,783	22,106,222	849,352	
1946-61	199,646	126,151,714	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	
1948-59	186,465	106,895,056	105,250,521	2,238,848	22,730	9,824,531	9,656,544	198,052	293,928	60,013,793	33,054,284	7,487,269	97,200	18,678,063	17,740,643	752,744	
1948-59	178,493	106,673,226	105,010,430	2,287,077	23,150	9,988,818	9,831,341	200,269	276,938	59,571,953	15,668,244	8,677,089	90,597	18,230,523	17,329,319	789,055	
1948-59	154,931	98,015,964	96,608,492	2,573,199	23,757	9,957,245	9,823,146	245,009	234,019	32,806,720	13,276,403	8,190,386	72,892	14,477,311	13,876,617	704,698	
1948-59	134,631	79,769,307	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	12,100,530	11,587,756	608,351	
1949-50	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	66,658,609	59,723,164	2,201,901	17,306	7,748,299	7,639,191	201,074	166,277	17,048,059	7,941,804	5,283,947	53,978	9,285,575	8,777,571	557,399	
1947-48	99,036	52,745,303	51,981,219	3,075,734	22,222	10,161,351	10,003,840	514,623	151,043	13,834,943	7,856,473	3,841,522	45,975	8,496,303	8,078,287	723,574	
Retail trade																	
Wholesale and retail trade not allocable																	
Nature of business not allocable																	
1941-42	8,065	82,144	76,176	1,195	11,282	5,895,488	5,774,142	129,297	340,430	75,584,053	43,215,510	8,382,104	197,495	25,720,739	24,563,082	389,492	
1946-61	17,337	125,979	116,328	1,530	20,917	9,123,474	8,939,335	170,891	334,388	70,841,547	39,476,990	8,250,426	121,024	23,346,783	22,106,222	849,352	
1946-61	16,531	124,528	115,679	1,729	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	
1948-59	13,251	208,957	192,742	845	22,730	9,824,531	9,656,544	198,052	293,928	60,013,793	33,054,284	7,487,269	97,200	18,678,063	17,740,643	752,744	
1948-59	13,085	207,071	186,168	1,396	23,150	9,988,818	9,831,341	200,269	276,938	59,571,953	15,668,244	8,677,089	90,597	18,230,523	17,329,319	789,055	
1948-59	9,989	111,348	98,275	7,159	23,757	9,957,245	9,823,146	245,009	234,019	32,806,720	13,276,403	8,190,386	72,892	14,477,311	13,876,617	704,698	
1948-59	6,450	99,467	92,961	6,290	19,628	8,729,922	8,614,670	191,831	195,207	26,174,914	10,849,826	6,921,311	63,517	12,100,530	11,587,756	608,351	
1949-50	5,980	118,672	102,001	4,413	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	4,481	108,945	99,346	1,834	17,306	7,748,299	7,639,191	201,074	166,277	17,048,059	7,941,804	5,283,947	53,978	9,285,575	8,777,571	557,399	
1947-48	5,669	205,865	179,821	15,599	22,222	10,161,351	10,003,840	514,623	151,043	13,834,943	7,856,473	3,841,522	45,975	8,496,303	8,078,287	723,574	

in deficit.

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

**SOURCE BOOK OF STATISTICS OF INCOME FOR CORPORATION
INCOME TAX RETURNS**

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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:

<u>Item</u>	<u>First shown</u>
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

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	1651	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	25	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	-	-	-	-	-	75	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	-	-	-	-	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	69	-
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	-	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	17503	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 UNDER 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	60	-	-
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)	102843	-2702	-511	3250	15619	13323	17977	13352	8869	3039	8674	3334	18619	-
FORMS 1120, -L, -M, -F (1)														
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	4990	3236	1985	3410	5447	181	841	-
74 NET OPERATING LOSS DEDUCTION	17259	14	87	702	1933	727	3553	2847	564	3295	3			

SOURCE BOOK MAJOR AND MINOR INDUSTRIAL GROUPS

Industry Code	Industry Code	Industry Code
011	Manufacturing--Continued	Manufacturing--Continued
	Chemicals and allied products--Continued	Other manufacturing industries--Continued
	285 Perfumes, cosmetics, and other toilet preparations	402 Costume jewelry and costume novelties, except precious metal
	286 Agricultural chemicals	404 Toys, amusement, sporting and athletic goods
	288 Gum and wood chemicals and other chemical products	408 Manufacturing, not elsewhere classified
	289 Chemicals and allied products not allocable	409 Manufacturing not allocable
	Petroleum refining and related industries	Transportation, communication, electric, gas, and sanitary services
	291 Petroleum refining	Transportation
	299 Paving and roofing materials and other products of petroleum and coal	411 Railroad transportation
	Rubber and miscellaneous plastic products	412 Local and suburban transit
	301 Tires and inner tubes	413 Motor freight transportation and warehousing
	306 Rubber footwear, reclaimed rubber, and other fabricated rubber products	414 Taxicabs, intercity passenger transportation, school buses, and other local and inter-urban passenger transportation
	307 Miscellaneous plastic products	415 Pipe line transportation
	Leather and leather products	416 Water transportation
	314 Footwear, except rubber	417 Transportation by air
	319 Leather and other leather products	418 Transportation services
	Stone, clay, and glass products	419 Transportation not allocable
	321 Flat glass, glass and glassware, pressed or blown, and glass products made of purchased glass	Communication
	324 Cement, hydraulic	421 Telephone communication (wire or radio)
	325 Structural clay products	422 Telegraph communication (wire and radio)
	326 Pottery and related products	423 Radio broadcasting and television
	327 Concrete, gypsum, and plaster products	429 Communication services, not elsewhere classified
	329 Cut stone and stone products and abrasive, asbestos, and other nonmetallic mineral products	Electric and gas companies and systems
	Primary metal industries	431 Electric companies and systems and combination companies and systems
	331 Blast furnaces, steel works, and rolling and finishing mills	432 Gas companies and systems
	332 Iron and steel foundries	433 Water supply and other sanitary services
	333 Primary and secondary smelting and refining, and rolling, drawing, and extruding of nonferrous metals and alloys	Wholesale and retail trade
	336 Nonferrous foundries	Wholesale trade
	338 Other primary metal industries	477 Groceries and related products
	339 Primary metal industries not allocable	479 Meats and meat products
	Fabricated metal products (including ordnance), except machinery and transportation equipment	479 Poultry and poultry products, fish and seafoods, and other groceries and related products
	340 Metal cans	Electrical goods, hardware, and plumbing and heating equipment and supplies
	341 Outlets, hand tools, and general hardware	Electrical goods
	342 Heating apparatus (except electric) and plumbing fixtures	486 Hardware, and plumbing and heating equipment and supplies
	343 Fabricated structural metal products	491 Other wholesalers
	344 Screw machine products, and bolts, nuts, screws, rivets and washers	492 Beer, wine, and distilled alcoholic beverages
	345 Metal stampings	493 Dry goods and apparel
	346 Coating, engraving, and allied services	493 Drugs, chemicals, and allied products
	347 Ordnance and accessories	494 Lumber and construction materials
	348 Miscellaneous fabricated wire products and other fabricated metal products	495 Machinery, equipment, and supplies
	349 Fabricated metal products not allocable	496 Motor vehicles and automotive equipment
	Machinery, except electrical and transportation equipment	497 Farm products--raw materials
	350 Engines and turbines	498 Wholesalers, not elsewhere classified
	351 Farm machinery and equipment	499 Wholesalers not allocable
	352 Construction, mining, and materials handling machinery and equipment	Retail trade
	353 Metalworking machinery and equipment	501 Food
	354 Special industry machinery, except metalworking machinery	531 General merchandise
	355 General industrial machinery and equipment	532 Department stores
	356 Office, computing, and accounting machines	532 Mail order houses
	357 Service industry machines	533 Limited price variety stores
	358 Other machinery, except electrical and transportation equipment	539 Merchandise vending machine operators, direct selling organizations, and other general merchandise stores
	359 Machinery, except electrical and transportation equipment, not allocable	Apparel and accessories
	Electrical machinery, equipment, and supplies	551 Furniture, home furnishings, and equipment
	361 Electric transmission and distribution equipment	Automotive dealers and gasoline service stations
	362 Electrical industrial apparatus	561 Motor vehicle dealers
	363 Household appliances	563 Tire, battery, and accessory dealers, and miscellaneous aircraft, marine, and automotive dealers
	364 Electric lighting and wiring equipment	564 Gasoline service stations
	365 Radio and television receiving sets, except communication types	581 Eating and drinking places
	366 Communication equipment	Building materials, hardware, and farm equipment
	367 Electronic components and accessories	591 Building materials
	368 Other electrical machinery, equipment, and supplies	595 Hardware and farm equipment
	369 Electrical machinery, equipment, and supplies not allocable	Other retail stores
	Transportation equipment, except motor vehicles	601 Drug stores and proprietary stores
	371 Aircraft	602 Liquor stores
	372 Aircraft parts	607 Jewelry stores
	373 Chip and boat building and repairing	608 Secondhand book, sporting goods, and farm supply stores and fuel and ice dealers and other retail stores
	374 Railroad equipment	609 Retail trade not allocable
	379 Motorcycles, bicycles, and parts and other transportation equipment	610 Wholesale and retail trade not allocable
	Motor vehicles and motor vehicle equipment	Finance, insurance, and real estate
	381 Motor vehicles, passenger car bodies, truck and bus bodies, and truck trailers	Banking
	384 Motor vehicle parts and accessories	621 Commercial and stock savings banks, trust companies and establishments related to banking
	Professional, scientific, and controlling instruments; photographic and optical goods; watches and clocks	622 Mutual savings banks
	391 Engineering, laboratory, scientific and research, and measuring and controlling instruments and associated equipment	632 Credit agencies other than banks
	393 Optical instruments and lenses, surgical, medical, and dental instruments and supplies, and ophthalmic goods	632 Savings and loan associations
	396 Photographic equipment and supplies	634 Personal credit institutions
	397 Watches, clocks, clockwork operated devices, and parts	635 Business credit institutions
	Other manufacturing industries	638 Other credit agencies
	401 Jewelry, silverware, and plated ware	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 OF STATISTICS OF INCOME

SOURCE BOOK MAJOR AND MINOR INDUSTRIAL GROUPS—Continued

Industry Code	Industry Description	Industry Code	Industry Description	Industry Code	Industry Description
601	Lessors of real estate—Continued	701	Hotels, rooming houses, camps, and other lodging places	801	Automobile repair, service, and garages, and other repair services
602	Lessors of real property, except buildings	702	Laundries, laundry services, and other laundry plants	802	Automobile repair, automobile services, and garages
603	Lessors of real property, except buildings	703	Photographic studios, including commercial photography	803	Other repair services
604	Lessors of real property, except buildings	704	Beauty and barber shops, shoe repair and pressing shops, funeral services and other personal services	804	Motion pictures
605	Lessors of real property, except buildings	705	Business services	805	Motion picture production and distribution and motion picture service industries
606	Lessors of real property, except buildings	706	Advertising agencies, duplicating, mailing, and stenographic services, building services, news syndicates, employment agencies, and other business services	806	Motion picture theaters
607	Lessors of real property, except buildings			807	Amusement and recreation services, except motion pictures
608	Lessors of real property, except buildings			808	Other services
609	Lessors of real property, except buildings			809	Physicians and dentists
610	Lessors of real property, except buildings			810	Medical and health services other than physicians and dentists; and legal, educational, and other services
611	Lessors of real property, except buildings			811	Other services not elsewhere classified

***Facsimiles of
Forms Used,
1961***

FACSIMILES OF FORMS USED, 1961

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U. S. Individual Income Tax Return, Form 1040, 1961	227
Sole proprietorships: Profit (or loss) From Business or Profession, Schedule C (Form 1040), 1961	245
Sole proprietorships: Schedule of Farm Income and Expenses, Schedule F (Form 1040), 1961	249
U. S. Partnership Return of Income, Form 1065, 1961	253
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FORM 1040

U.S. INDIVIDUAL INCOME TAX RETURN—1961

U.S. Treasury Department Internal Revenue Service

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

Your Social Security Number

Occupation

Wife's Social Security Number

Occupation

PLEASE PRINT OR TYPE
First name and initial
Last name
Home address
(City, town, or post office) (Postal zone number) (State)

Attach Check or Money Order Here

Attach Copy B of Forms W-2 Here

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)

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

Table with 3 columns: Description, (a) Wages, etc., (b) Federal income tax withheld. Rows include Wages, salaries, tips, etc., Sick pay, Dividends, interest, rents, royalties, pensions, etc., Business income, Sale or exchange of property, Farm income, Total.

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 on 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)

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	<input type="checkbox"/> Yourself	<input type="checkbox"/> Wife	Enter number of exemptions checked →
	(b) Additional \$600 exemption if 65 or over at end of 1961	<input type="checkbox"/> Yourself	<input type="checkbox"/> Wife	
	(c) Additional \$600 exemption if blind at end of 1961	<input type="checkbox"/> Yourself	<input type="checkbox"/> Wife	

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				Amount furnished by OTHERS including dependent
		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"		
				\$	\$	→
						→
						→
						→
						→
						→
						→
						→
						→
						→

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	Total taxes
	State and local sales taxes	Other taxes (specify)	
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.		Total
	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 } See page 4, instructions.

If "Yes," did you submit itemized accounting of expenses to your employer? ... Yes No }

HELPFUL INFORMATION ON

How To Prepare Your

INCOME TAX RETURN

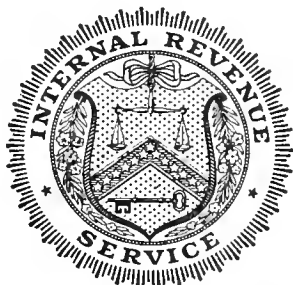
on Form 1040 for 1961

*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.

Maxine M. Caplin
Commissioner of Internal Revenue

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.

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.

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

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)

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.

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 be-

SPECIAL COMPUTATIONS

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.

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.

longing 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.

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.

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 spe-

cifically 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 de-

scribed 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.

INSTRUCTIONS FOR PAGE 1 OF FORM 1040—Continued

5

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 addi-

tion, 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.

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 dur-

ing 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.

INSTRUCTIONS FOR PAGE 2 OF FORM 1040—Continued

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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.¹ 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.

INSTRUCTIONS FOR PAGE 2 OF FORM 1040—Continued

(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

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.

<i>If the amount on line 11d, page 1, is:</i>				<i>Enter on line 12, page 1:</i>			
Not over \$2,000.....				20% of the amount on line 11d.			
<i>Over—</i>	<i>But not over—</i>	<i>of excess over—</i>		<i>Over—</i>	<i>But not over—</i>	<i>of excess over—</i>	
\$2,000	— \$4,000.....	\$400, plus 22%	— \$2,000	\$26,000	— \$32,000....	\$10,740, plus 62%	— \$26,000
\$4,000	— \$6,000.....	\$840, plus 26%	— \$4,000	\$32,000	— \$38,000....	\$14,460, plus 65%	— \$32,000
\$6,000	— \$8,000.....	\$1,360, plus 30%	— \$6,000	\$38,000	— \$44,000....	\$18,360, plus 69%	— \$38,000
\$8,000	— \$10,000....	\$1,960, plus 34%	— \$8,000	\$44,000	— \$50,000....	\$22,500, plus 72%	— \$44,000
\$10,000	— \$12,000....	\$2,640, plus 38%	— \$10,000	\$50,000	— \$60,000....	\$26,820, plus 75%	— \$50,000
\$12,000	— \$14,000....	\$3,400, plus 43%	— \$12,000	\$60,000	— \$70,000....	\$34,320, plus 78%	— \$60,000
\$14,000	— \$16,000....	\$4,260, plus 47%	— \$14,000	\$70,000	— \$80,000....	\$42,120, plus 81%	— \$70,000
\$16,000	— \$18,000....	\$5,200, plus 50%	— \$16,000	\$80,000	— \$90,000....	\$50,220, plus 84%	— \$80,000
\$18,000	— \$20,000....	\$6,200, plus 53%	— \$18,000	\$90,000	— \$100,000...	\$58,620, plus 87%	— \$90,000
\$20,000	— \$22,000....	\$7,260, plus 56%	— \$20,000	\$100,000	— \$150,000...	\$67,320, plus 89%	— \$100,000
\$22,000	— \$26,000....	\$8,380, plus 59%	— \$22,000	\$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)

<i>If the amount on line 11d, page 1, is:</i>				<i>Enter on line 12, page 1:</i>			
Not over \$4,000.....				20% of the amount on line 11d.			
<i>Over—</i>	<i>But not over—</i>	<i>of excess over—</i>		<i>Over—</i>	<i>But not over—</i>	<i>of excess over—</i>	
\$4,000	— \$8,000.....	\$800, plus 22%	— \$4,000	\$52,000	— \$64,000....	\$21,480, plus 62%	— \$52,000
\$8,000	— \$12,000....	\$1,680, plus 26%	— \$8,000	\$64,000	— \$76,000....	\$28,920, plus 65%	— \$64,000
\$12,000	— \$16,000....	\$2,720, plus 30%	— \$12,000	\$76,000	— \$88,000....	\$36,720, plus 69%	— \$76,000
\$16,000	— \$20,000....	\$3,920, plus 34%	— \$16,000	\$88,000	— \$100,000...	\$45,000, plus 72%	— \$88,000
\$20,000	— \$24,000....	\$5,280, plus 38%	— \$20,000	\$100,000	— \$120,000...	\$53,640, plus 75%	— \$100,000
\$24,000	— \$28,000....	\$6,800, plus 43%	— \$24,000	\$120,000	— \$140,000...	\$68,640, plus 78%	— \$120,000
\$28,000	— \$32,000....	\$8,520, plus 47%	— \$28,000	\$140,000	— \$160,000...	\$84,240, plus 81%	— \$140,000
\$32,000	— \$36,000....	\$10,400, plus 50%	— \$32,000	\$160,000	— \$180,000...	\$100,440, plus 84%	— \$160,000
\$36,000	— \$40,000....	\$12,400, plus 53%	— \$36,000	\$180,000	— \$200,000...	\$117,240, plus 87%	— \$180,000
\$40,000	— \$44,000....	\$14,520, plus 56%	— \$40,000	\$200,000	— \$300,000...	\$134,640, plus 89%	— \$200,000
\$44,000	— \$52,000....	\$16,760, plus 59%	— \$44,000	\$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)

<i>If the amount on line 11d, page 1, is:</i>				<i>Enter on line 12, page 1:</i>			
Not over \$2,000.....				20% of the amount on line 11d.			
<i>Over—</i>	<i>But not over—</i>	<i>of excess over—</i>		<i>Over—</i>	<i>But not over—</i>	<i>of excess over—</i>	
\$2,000	— \$4,000.....	\$400, plus 21%	— \$2,000	\$28,000	— \$32,000....	\$10,260, plus 54%	— \$28,000
\$4,000	— \$6,000.....	\$820, plus 24%	— \$4,000	\$32,000	— \$38,000....	\$12,420, plus 58%	— \$32,000
\$6,000	— \$8,000.....	\$1,300, plus 26%	— \$6,000	\$38,000	— \$44,000....	\$15,900, plus 62%	— \$38,000
\$8,000	— \$10,000....	\$1,820, plus 30%	— \$8,000	\$44,000	— \$50,000....	\$19,620, plus 66%	— \$44,000
\$10,000	— \$12,000....	\$2,420, plus 32%	— \$10,000	\$50,000	— \$60,000....	\$23,580, plus 68%	— \$50,000
\$12,000	— \$14,000....	\$3,060, plus 36%	— \$12,000	\$60,000	— \$70,000....	\$30,380, plus 71%	— \$60,000
\$14,000	— \$16,000....	\$3,780, plus 39%	— \$14,000	\$70,000	— \$80,000....	\$37,480, plus 74%	— \$70,000
\$16,000	— \$18,000....	\$4,560, plus 42%	— \$16,000	\$80,000	— \$90,000....	\$44,880, plus 76%	— \$80,000
\$18,000	— \$20,000....	\$5,400, plus 43%	— \$18,000	\$90,000	— \$100,000...	\$52,480, plus 80%	— \$90,000
\$20,000	— \$22,000....	\$6,260, plus 47%	— \$20,000	\$100,000	— \$150,000...	\$60,480, plus 83%	— \$100,000
\$22,000	— \$24,000....	\$7,200, plus 49%	— \$22,000	\$150,000	— \$200,000...	\$101,980, plus 87%	— \$150,000
\$24,000	— \$28,000....	\$8,180, plus 52%	— \$24,000	\$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.

Table with columns for income ranges (At least, But less than), number of exemptions (1, 2, 3), and tax amounts (4, 5, 6, 7). Includes sub-headers for filing status (Single, Married, etc.) and tax rates.

(*) 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.

Part VI.—EXPLANATION OF DEDUCTION FOR DEPRECIATION CLAIMED IN PART IV

Table with 7 columns: 1. Kind of property, 2. Date acquired, 3. Cost or other basis, 4. Depreciation allowed, 5. Method of computing depreciation, 6. Rate (% or life), 7. Depreciation for this year. Includes a total line at the bottom.

Part VII.—DIVIDENDS RECEIVED CREDIT

Table for Dividends Received Credit with 2 columns. Includes lines for amount of dividends, tentative credit, and limitation on credit based on tax shown and taxable income.

Part VIII.—RETIREMENT INCOME CREDIT

Table for Retirement Income Credit with columns A and B. Includes instructions for separate vs joint returns, retirement income for taxable year, and limitation on retirement income.

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 with-in 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

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. Catalog No. T 22.19/2:Sm 1/962 40 cents per copy

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Fill in both parts and mail in envelope

SCHEDULE C (Form 1040) U. S. Treasury Department Internal Revenue Service	<h2 style="margin: 0;">PROFIT (OR LOSS) FROM BUSINESS OR PROFESSION</h2> <p style="margin: 0;">(Compute social security self-employment tax on Schedule C-3 (Form 1040))</p>	<h1 style="margin: 0;">1961</h1>
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Attach this Schedule to your Income Tax Return, Form 1040 — Partnerships, Joint Ventures, Etc., Must File On Form 1065

Name and address as shown on page 1, Form 1040

A. Principal business activity ✓
(See separate instructions) (Retail trade, wholesale trade, lawyer, etc.) (Principal product or service)

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	✓		

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.

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
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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 In-

ternal 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).

SCHEDULE F (Form 1040) U.S. Treasury Department Internal Revenue Service	<h2 style="margin: 0;">SCHEDULE OF FARM INCOME AND EXPENSES</h2> <p style="margin: 0;">(Compute social security self-employment tax on Schedule F-1 (Form 1040))</p> <p style="margin: 0;">Attach this Schedule to your income tax return, Form 1040</p>	<h1 style="margin: 0;">1961</h1>
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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....	\$.....
Horses.....			Eggs.....			Machine work.....	
Mules.....			Meat products...			Breeding fees.....	
Sheep.....			Poultry, dressed..			Wood and lumber.....	
Swine.....			Wool.....			Other forest products....	
Poultry.....			Honey.....			Patronage dividends, rebates	
Bees.....			Sirup and sugar..			or refunds.....	
Grain.....			Other (specify):			Agricultural program pay-	
Hay.....						ments.....	
Cotton.....						Other (specify):	
Tobacco.....							
Vegetables...							
Fruits and nuts.							
Total of columns 1, 2, and 3. Enter here and on line 1 of summary below.....							\$ <input checked="" type="checkbox"/>

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).....				\$ <input checked="" type="checkbox"/>

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	
Supplies purchased....		Insurance.....		(specify):.....	
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).....					

SUMMARY OF INCOME AND DEDUCTIONS—CASH RECEIPTS AND DISBURSEMENTS METHOD

1. Sale of livestock and produce raised and other farm income.....	\$ <input checked="" type="checkbox"/>	4. Farm expenses (from above).....	\$ <input checked="" type="checkbox"/>
2. Profit (or loss) on sale of purchased livestock and other purchased items.....		5. Depreciation (from page 2).....	<input checked="" type="checkbox"/>
3. Gross profits*.....	\$ <input checked="" type="checkbox"/>	6. Other farm deductions (specify):	
		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.....			\$ <input checked="" type="checkbox"/>

* Use this amount for optional method of computing net earnings from self-employment. (See line 3, Schedule F-1 (Form 1040))

**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.

ACCUAL 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

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 of 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.

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

A. Date business commenced or other taxable year beginning... 1961, and ending... 19... (PLEASE TYPE OR PRINT PLAINLY)
B. County in which located Name
C. Principal business activity (See General Inst. K) Number and street
D. Employer identification number City, town, postal zone number, State

Table with columns for Line and Instruction no., INCOME, and DEDUCTIONS. Rows include: 1. Gross receipts or gross sales, 2. Less: Cost of goods sold, 3. Gross profit, 4. Income (or loss) from other partnerships, 5. Nonqualifying dividends, 6. Interest, 7. Rents, 8. Royalties, 9. Net farm profit, 10. Net gain (or loss) from sale or exchange of property, 11. Other income, 12. Total income, 13. Salaries and wages, 14. Payments to partners, 15. Rent, 16. Interest, 17. Taxes, 18. Losses by fire, storm, shipwreck, 19. Bad debts, 20. Repairs, 21. Depreciation, 22. Amortization, 23. Depletion of mines, 24. Other deductions, 25. Total deductions, 26. Ordinary income (or loss).

ADDITIONAL INFORMATION

- E. Is any member of the partnership related by blood or marriage to any other member?
F. Is any member of the partnership a trust for the benefit of any person related by blood or marriage to any other member?
G. Did the partnership, during the taxable year, have any contracts or subcontracts subject to the Renegotiation Act of 1951?
H. Did you claim a deduction for expenses connected with:
1. A hunting lodge, working ranch or farm, lishing camp, resort property, pleasure boat or yacht, or other similar facility?
2. Vacations for partners or members of their families or employees or members of their families?
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?
4. The attendance of members of partners' families or your employees' families at conventions or business meetings?

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)

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. 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 of 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

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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, or deposits or withdrawable accounts. Dividends from these organizations must be reported as interest.

- (d) Regulated investment companies except to the extent designated by the company to be taken into account as a dividend for these purposes.
 (e) Certain real estate investment trusts under sections 856 to 858.
 (f) Foreign corporations.

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 includable 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.

FORM 1120 U.S. Treasury Department Internal Revenue Service

U.S. CORPORATION INCOME TAX RETURN—1961

or other taxable year beginning ... 1961, ending ... (PLEASE TYPE OR PRINT)

Name, Number and street, City or town, postal zone number, State, Check if this is a—, E. Business Code No., F. County in which located, 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.
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)

Page 2

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						✓

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.....	.....	
2. Declining balance method.....	.....	8. Emergency facilities.....	.....
3. Sum of the years-digits method.....	.....	9. Grain storage facilities.....	.....
4. Based on units of production.....	.....	10. Research or experimental expenditures.....	.....
5. Addl. 1st year (Sec. 179).....	.....	11. Exploration and development expenditures.....	.....
6. Other methods.....	.....	12. Organizational expenditures.....	.....
7. Total depreciation claimed.....	.....	13. Trademark and trade name expenditures.....	.....
	✓	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 1.....	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.....	N. If a cooperative association, check type:
	(1) <input type="checkbox"/> farmers' purchasing or marketing; (2) <input type="checkbox"/> consumers', or (3) <input type="checkbox"/> other.
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 <input type="checkbox"/> No <input type="checkbox"/>	O. Did you claim a deduction for expenses connected with: (If answer to any question is "Yes," check applicable boxes within that question.)
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 <input type="checkbox"/> No <input type="checkbox"/>	(1) A hunting lodge <input type="checkbox"/> , working ranch or farm <input type="checkbox"/> , fishing camp <input type="checkbox"/> , resort property <input type="checkbox"/> , pleasure boat or yacht <input type="checkbox"/> , or other similar facility <input type="checkbox"/> ? (Other than where the operation of the facility was the principal business.) Yes <input type="checkbox"/> No <input type="checkbox"/>
If either answer is "Yes," attach separate schedule showing:	(2) The leasing, renting, or ownership of a hotel room or suite <input type="checkbox"/> , apartment <input type="checkbox"/> , or other dwelling <input type="checkbox"/> , which was used by customers or employees or members of their families? (Other than use by employees while in business travel status.) Yes <input type="checkbox"/> No <input type="checkbox"/>
(1) name and address;	(3) The attendance of your employees' families at conventions or business meetings. Yes <input type="checkbox"/> No <input type="checkbox"/>
(2) percentage owned;	(4) Vacations for employees or members of their families? (Other than vacation pay reported on Form W-2.) Yes <input type="checkbox"/> No <input type="checkbox"/>
(3) date acquired; and	P. Refer to page 8 of instructions and state the:
(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.	Principal business activity.....
J. Were Forms 1096 and 1099 filed for the calendar year 1961 in connection with:	Principal product or service.....
Taxable dividends..... Yes <input type="checkbox"/> No <input type="checkbox"/>
Other payments..... Yes <input type="checkbox"/> No <input type="checkbox"/>
K. Did you have any contracts or subcontracts subject to the Renegotiation Act of 1951..... Yes <input type="checkbox"/> No <input type="checkbox"/>
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 <input type="checkbox"/> No <input type="checkbox"/>
If "Yes," attach statement as required by Instruction K.	.....
M. Amount of income (or deficit) for: 1958.....	.....
1959.....	.....
1960.....	.....

Schedule L.—BALANCE SHEETS (see instructions)

	Beginning of taxable year		End of taxable year	
	(A) Amount	(B) Total	(C) Amount	(D) Total
ASSETS				
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).....	✓	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).....	
2. Taxable income before net operating loss deduction and special deductions (line 28, page 1).....		10. Contributions in excess of 5% limitation.....	
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.....		11. Federal income and excess profits taxes.....	
4. Other nontaxable income (attach schedule).....		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.....	
5. Charges against surplus reserves deducted from income in this return (attach schedule).....		13. Insurance premiums paid on the life of any officer or employee where the corporation is directly or indirectly a beneficiary.....	
6. Adjustments for tax purposes not recorded on books (attach sch.).....		14. Unallowable interest incurred to purchase or carry tax-exempt interest obligations.....	
7. Sundry credits to earned surplus (attach schedule).....		15. Excess of capital losses over capital gains.....	
8. Total of lines 1 to 7.....		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).....	✓

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 in-

cludes 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

PAGE 2

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. 59-16-76718-1

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 trustee, 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 pro-

vided 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.

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.

Code	Code	Code	Code
AGRICULTURE, FORESTRY, AND FISHERIES			
011 Agriculture, forestry, and fisheries.	272 Periodicals: publishing, publishing and printing.	365 Radio and television receiving sets, except communication types.	533 Limited price variety stores.
MINING			
Metal mining:	273 Books.	366 Communication equipment.	539 Merchandise vending machine operators, direct selling organizations, and other general merchandise stores.
101 Iron ores.	275 Commercial printing, manifold business forms, and greeting cards.	367 Electronic components and accessories.	541 Apparel and accessories.
102 Copper, lead, zinc, gold, silver ores.	278 Other publishing, bookbinding and related industries, and service industries for the printing trade.	368 Other electrical machinery, equipment, and supplies.	551 Furniture, home furnishings, equipment.
109 Other metal mining.	Chemicals and allied products:	Transportation equipment, except motor vehicles:	Automotive dealers and gasoline service stations:
121 Bituminous coal and lignite mining.	280 Industrial inorganic and organic chemicals.	371 Aircraft.	561 Motor vehicle dealers.
Crude petroleum and natural gas:	281 Plastics materials and synthetic resins, synthetic rubber, synthetic and other man-made fibers, except glass.	372 Aircraft parts.	563 Tires, batteries, accessories; aircraft, marine, and other automotive dealers.
131 Crude petroleum, natural gas, and natural gas liquids.	282 Drugs.	373 Ship and boat building and repairing.	564 Gasoline service stations.
138 Oil and gas field services.	283 Soap, detergents, and cleaning preparations.	374 Railroad equipment.	581 Eating and drinking places.
Nonmetallic mineral and anthracite mining:	284 Paints, varnishes, lacquers, enamels, and allied products.	379 Motorcycles, bicycles, and parts and other transportation equipment.	Building materials, hardware, farm equipment:
141 Stone, sand, gravel.	285 Perfumes, cosmetics, and other toilet preparations.	Motor vehicles and motor vehicle equipment:	591 Building materials.
149 Other nonmetallic minerals, including anthracite mining.	286 Agricultural chemicals.	381 Motor vehicles, passenger car bodies, truck and bus bodies, truck trailers.	595 Hardware and farm equipment.
CONSTRUCTION			
151 General building contractors.	288 Gum and wood chemicals and other chemical products.	384 Motor vehicle parts, accessories.	Other retail stores:
152 Highway and street construction and heavy construction.	Petroleum refining and related industries:	Professional, scientific, and controlling instruments; photographic and optical goods; watches and clocks:	601 Drug stores and proprietary stores.
155 Special trade contractors.	291 Petroleum refining.	391 Engineering, laboratory, scientific and research, and measuring and controlling instruments and equipment.	602 Liquor stores.
MANUFACTURING			
Beverage industries:	299 Paving and roofing materials and other products of petroleum and coal.	393 Optical instruments and lenses, surgical, medical, and dental instruments and supplies, ophthalmic goods.	607 Jewelry stores.
191 Soft drinks, carbonated waters, and flavoring extracts and sirups.	Rubber and miscellaneous plastics products:	396 Photographic equipment and supplies.	608 Secondhand, book, sporting goods, farm supply, fuel and ice dealers, and other retail stores.
192 Malt liquors and malt.	301 Tires and inner tubes.	397 Watches, clocks, clockwork operated devices, and parts.	FINANCE, INSURANCE, AND REAL ESTATE
194 Wines, brandy, and brandy spirits.	306 Rubber footwear, reclaimed rubber, and other fabricated rubber products.	Other manufacturing industries:	Banking:
195 Distilled, rectified, blended liquors.	307 Miscellaneous plastics products.	401 Jewelry, silverware, and plated ware.	621 Commercial and stock savings banks, trust companies, and establishments related to banking.
Food and kindred products:	Leather and leather products:	402 Costume jewelry and costume novelties, except precious metal.	622 Mutual savings banks.
200 Meat products.	314 Footwear, except rubber.	404 Toys, amusement, sporting and athletic goods.	Credit agencies other than banks:
201 Dairy products.	319 Leather and other leather products.	408 Manufacturing not elsewhere classified.	632 Savings and loan associations.
202 Canning and preserving fruits, vegetables, and seafoods.	Stone, clay, and glass products:	TRANSPORTATION, COMMUNICATION, ELECTRIC, GAS, AND SANITARY SERVICES	634 Personal credit institutions.
203 Grain mill products.	321 Flat glass, glass and glassware, pressed or blown, and glass products made of purchased glass.	Transportation:	635 Business credit institutions.
204 Bakery products.	324 Cement, hydraulic.	411 Railroad transportation.	638 Other credit agencies.
205 Sugar.	325 Structural clay products.	412 Local and suburban transit.	Holding and other investment companies:
206 Confectionery and related products.	326 Pottery and related products.	413 Motor freight transportation and warehousing.	641 Operating holding companies (companies which derived less than 90 percent but more than 50 percent of "total receipts" from investments).
207 Vegetable oil mills and animal, marine, and edible fats and oils.	327 Concrete, gypsum, and plaster products.	414 Taxicabs, intercity passenger transportation, school busses, and other local and interurban passenger transportation.	642 Regulated investment companies.
208 Other food preparations and kindred products.	329 Cut stone and stone products and abrasive, asbestos, and other non-metallic mineral products.	415 Pipe line transportation.	643 Small business investment co., 1958 Act
211 Tobacco manufactures.	Primary metal industries:	416 Water transportation.	644 Real estate investment trusts.
Textile mill products:	331 Blast furnaces, steelworks, and rolling and finishing mills.	417 Transportation by air.	649 Other investment and holding companies (other companies which derived 90 percent or more of "total receipts" from investments).
220 Yarn and thread mills.	332 Iron and steel foundries.	418 Transportation services.	651 Security and commodity brokers, dealers, exchanges, and services.
221 Broad woven fabric mills, cotton.	333 Primary and secondary smelting, refining, rolling, drawing, and extruding of nonferrous metals and alloys.	Communication:	Insurance carriers:
222 Broad woven fabric mills, man-made fiber and silk.	336 Nonferrous foundries.	421 Telephone communication (wire or radio).	661 Life insurance.
223 Broad woven fabric mills, wool: including dyeing and finishing.	338 Other primary metal industries.	422 Telegraph communication (wire and radio).	662 Mutual insurance, except life or marine, and except mutual fire insurance companies issuing perpetual policies.
224 Narrow fabrics and other smallwares mills: cotton, wool, silk, and man-made fiber.	Fabricated metal products (including ordnance), except machinery and transportation equipment:	423 Radio broadcasting and television.	669 Other insurance carriers.
225 Knitting mills.	340 Metal cases.	429 Communication services, not elsewhere classified.	671 Insurance agents, brokers, and service.
226 Dyeing and finishing textiles, except wool fabrics and knit goods.	341 Cutlery, hand tools, general hardware.	Electric and gas companies and systems:	Real estate:
227 Floor covering mills.	342 Heating apparatus (except electric) and plumbing fixtures.	431 Electric companies and systems and combination companies and systems.	681 Real estate operators (except developers), and lessors of buildings.
228 Other textile goods.	343 Fabricated structural metal products.	432 Gas companies and systems.	683 Subdividers and developers and operative builders.
Apparel and other finished products made from fabrics and similar materials:	344 Screw machine products, bolts, nuts, screws, rivets and washers.	441 Water supply and other sanitary services.	684 Agents, brokers, and managers.
231 Men's, youths', and boys' suits, coats, overcoats, furnishings, work clothing, and allied garments.	345 Metal stampings.	WHOLESALE TRADE	685 Title abstract companies.
233 Women's, misses', children's, and infants' outerwear and undergarments.	346 Coating, engraving, and allied services.	477 Meats and meat products.	689 Combinations of real estate, insurance, loans, law offices.
237 Hats, caps, and millinery, fur goods, and other apparel and accessories.	347 Ordinance and accessories.	479 Poultry and poultry products, fish and seafoods, and other groceries and related products.	Lessors of real property, except buildings:
238 Other fabricated textile products.	348 Miscellaneous fabricated wire products and other fabricated metal products.	Electrical goods, hardware, plumbing, heating equipment and supplies:	692 Mining, oil, and similar properties.
Lumber and wood products, except furniture:	Machinery, except electrical and transportation equipment:	486 Electrical goods.	693 Railroad property.
241 Logging camps, logging contractors, and sawmills and planing mills.	350 Engines and turbines.	487 Hardware, and plumbing and heating equipment and supplies.	699 Other real property, except buildings.
243 Millwork, veneer, plywood, and prefabricated structural wood products.	351 Farm machinery and equipment.	Other wholesalers:	SERVICES
249 Wooden containers and other wood products.	352 Construction, mining, and materials handling machinery and equipment.	491 Beer, wine, and distilled alcoholic beverages.	701 Hotels, camps, other lodging places.
Furniture and fixtures:	353 Metalworking machinery and equipment.	492 Dry goods and apparel.	Personal services:
251 Household furniture.	354 Special industry machinery, except metalworking machinery.	493 Drugs, chemicals, allied products.	721 Laundries, cleaning and dyeing.
259 Office, public building, and other furniture and fixtures.	355 General industrial machinery and equipment.	494 Lumber and construction materials.	723 Photographic studios, including commercial photography.
Paper and allied products:	356 Office, computing, and accounting machines.	495 Machinery, equipment, and supplies.	729 Beauty, barber, shoe repair, and pressing shops, funeral and other personal services.
261 Pulp mills.	357 Service industry machines.	496 Motor vehicles and equipment.	Business services:
262 Paper, paperboard, building paper, and building board mills.	358 Other machinery, except electrical and transportation equipment.	497 Farm products—raw materials.	731 Advertising.
265 Paperboard containers and boxes.	Electrical machinery, equipment, and supplies:	498 Wholesalers, not elsewhere classified.	739 Credit reporting and employment agencies, news syndicates, duplicating, mailing, stenographic, building, and other business services.
269 Converted paper and paperboard products, except containers and boxes.	361 Electric transmission and distribution equipment.	RETAIL TRADE	Automobile and other repair services:
Printing, publishing, and allied industries:	362 Electrical industrial apparatus.	521 Food.	751 Auto repair services and garages.
271 Newspapers: publishing, publishing and printing.	363 Household appliances.	General merchandise:	759 Other repair services.
	364 Electric lighting and wiring equipment.	531 Department stores.	Motion pictures:
		532 Mail order houses.	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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