

**Estimated Detailed Operating Expenses of U.S. Retail and Accommodations
and Food Service Firms¹ by Kind of Business: 2007**

[Dollar estimates are shown in millions of dollars. Estimates have been adjusted using results of the 2002 Economic Census]

NAICS code	Kind of business	Operating expenses, total	Annual payroll		Employer costs for fringe benefits		Contract labor costs, including temporary help		Expensed equipment		Purchases of packaging materials and containers	
			Amount	Percent of total	Amount	Percent of total	Amount	Percent of total	Amount	Percent of total	Amount	Percent of total
44-45	Retail Trade, total³	880,835	387,455	44.0	74,200	8.4	4,756	0.5	3,550	0.4	5,777	0.7
441	Motor vehicle and parts dealers	136,817	67,230	49.1	10,901	8.0	607	0.4	870	0.6	216	0.2
4411	Automobile dealers	96,825	49,185	50.8	7,522	7.8	428	0.4	593	0.6	123	0.1
4413	Automotive parts, accessories, and tire stores	26,218	11,804	45.0	2,308	8.8	106	0.4	194	0.7	50	0.2
442	Furniture and home furnishings stores	45,387	16,967	37.4	2,857	6.3	492	1.1	131	0.3	202	0.4
443	Electronics and appliance stores	28,736	11,803	41.1	1,849	6.4	162	0.6	115	0.4	69	0.2
444	Building mat. and garden equip. and supplies dealers	88,981	40,639	45.7	8,249	9.3	367	0.4	357	0.4	258	0.3
4441	Building material and supplies dealers	79,583	36,556	45.9	7,465	9.4	304	0.4	276	0.3	229	0.3
445	Food and beverage stores	133,195	60,142	45.2	15,928	12.0	521	0.4	460	0.3	1,965	1.5
4451	Grocery stores	119,593	54,783	45.8	14,833	12.4	458	0.4	374	0.3	1,674	1.4
4453	Beer, wine, and liquor stores	7,294	2,722	37.3	595	8.2	S	S	55	0.8	51	0.7
446	Health and personal care stores	60,108	28,532	47.5	5,332	8.9	377	0.6	185	0.3	482	0.8
44611	Pharmacies and drug stores	43,421	22,025	50.7	4,211	9.7	187	0.4	106	0.2	334	0.8
447	Gasoline stations	42,213	15,834	37.5	2,914	6.9	S	S	197	0.5	135	0.3
448	Clothing and clothing accessories stores	83,075	30,417	36.6	5,168	6.2	500	0.6	377	0.5	647	0.8
4481	Clothing stores	61,183	22,222	36.3	3,753	6.1	437	0.7	317	0.5	492	0.8
44811	Men's clothing stores	4,353	1,674	38.5	S	S	S	S	7	0.2	63	1.4
44812	Women's clothing stores	17,327	6,238	36.0	1,018	5.9	65	0.4	138	0.8	162	0.9
44814	Family clothing stores	27,860	10,089	36.2	1,770	6.4	207	0.7	105	0.4	167	0.6
4482	Shoe stores	10,343	3,793	36.7	615	5.9	25	0.2	27	0.3	55	0.5
451	Sporting goods, hobby, book, and music stores	29,101	11,201	38.5	1,829	6.3	227	0.8	89	0.3	143	0.5
452	General merchandise stores	127,062	65,783	51.8	12,284	9.7	89	0.1	362	0.3	663	0.5
4521	Department stores (excl. leased depts.)	56,313	27,775	49.3	4,854	8.6	41	0.1	109	0.2	306	0.5
452111	Department stores (except discount department stores)	28,832	13,377	46.4	1,913	6.6	12	Z	D	D	159	0.6
452112	Discount department stores	27,481	14,397	52.4	2,941	10.7	29	0.1	D	D	147	0.5
4529	Other general merchandise stores	70,750	38,008	53.7	7,430	10.5	48	0.1	253	0.4	356	0.5
45291	Warehouse clubs and superstores	58,351	33,060	56.7	6,581	11.3	19	Z	235	0.4	D	D
45299	All other general merchandise stores	12,399	4,948	39.9	S	S	29	0.2	S	S	D	D
453	Miscellaneous store retailers	37,397	15,265	40.8	2,443	6.5	288	0.8	155	0.4	219	0.6
454	Nonstore retailers	68,761	23,643	34.4	4,447	6.5	934	1.4	253	0.4	778	1.1
4541	Electronic shopping and mail-order houses	47,045	15,058	32.0	2,617	5.6	576	1.2	151	0.3	612	1.3

**Estimated Detailed Operating Expenses of U.S. Retail and Accommodations
and Food Service Firms¹ by Kind of Business: 2007**

[Dollar estimates are shown in millions of dollars. Estimates have been adjusted using results of the 2002 Economic Census]

NAICS code	Kind of business	Operating expenses, total	Annual payroll		Employer costs for fringe benefits		Contract labor costs, including temporary help		Expensed equipment		Purchases of packaging materials and containers	
			Amount	Percent of total	Amount	Percent of total	Amount	Percent of total	Amount	Percent of total	Amount	Percent of total
			72	Accommodation and food services, total	401,963	167,535	41.7	27,484	6.8	2,455	0.6	1,294
721	Accommodation services	126,357	44,573	35.3	S	S	1,098	0.9	332	0.3	S	S
722	Food services and drinking places	275,606	122,962	44.6	18,039	6.5	1,356	0.5	962	0.3	3,414	1.2

¹ Estimates include data only for businesses with paid employees.

² Other operating expenses exclude purchase of merchandise for resale; bad debt; capitalized expenses; interest expense; and income, sales, and excise taxes.

³ Excludes Accommodation and Food Services

D Estimate in table is withheld to avoid disclosing data of individual companies; data are included in higher-level totals.

S Estimate does not meet publication standards because of high sampling variability (coefficient of variation is greater than 30%) or poor response quality (total quantity response rate is less than 50%). Unpublished estimates derived from this table by subtraction are subject to these same limitations and should not be attributed to the U.S. Census Bureau. For a description of publication standards and the total quantity response rate, see http://www.census.gov/quality/S20-0_v1.0_Data_Release.pdf.

Z Estimate is less than 0.05

ZZ Estimate is less than \$500,000

Source of expenses data: 2007 Business Expenses Supplement to the Annual Retail Trade Survey, including Accommodation and Food Services.

Notes:

The link to associated estimates of measures of sampling variability can be found in the menu at <http://www.census.gov/svsd/www/artstbl.html>.

Data on associated 2007 employer sales will not be available from the Economic Census until February 2010.

Retail and food services total and other subsector totals may include data for kinds of business not shown. Estimates have not been adjusted for price changes.

Additional information on confidentiality protection, sampling error, nonsampling error, sample design, and definitions can be found on the Internet at www.census.gov/svsd/www/artstbl.html.

Estimates for detailed expenses may not add to the associated total due to rounding.

**Estimated Detailed Operating Expenses of U.S. Retail and Accommodations and Food
Service Firms¹ by Kind of Business: 2007 -- cont.**

[Dollar estimates are shown in millions of dollars. Estimates have been adjusted using results of the 2002 Economic Census]

NAICS code	Kind of business	Purchases of other materials, parts, and supplies (not for resale)		Expensed purchases of software		Data processing and other purchased computer services		Commission expense		Purchased communication services	
		Amount	Percent of total	Amount	Percent of total	Amount	Percent of total	Amount	Percent of total	Amount	Percent of total
		44-45	Retail Trade, total³	16,964	1.9	2,015	0.2	3,805	0.4	6,707	0.8
441	Motor vehicle and parts dealers	3,105	2.3	474	0.3	1,545	1.1	1,343	1.0	1,210	0.9
4411	Automobile dealers	1,947	2.0	393	0.4	1,373	1.4	1,073	1.1	710	0.7
4413	Automotive parts, accessories, and tire stores	853	3.3	44	0.2	114	0.4	81	0.3	356	1.4
442	Furniture and home furnishings stores	631	1.4	82	0.2	84	0.2	476	1.0	421	0.9
443	Electronics and appliance stores	510	1.8	158	0.5	S	S	S	S	404	1.4
444	Building mat. and garden equip. and supplies dealers	2,168	2.4	129	0.1	380	0.4	S	S	807	0.9
4441	Building material and supplies dealers	1,838	2.3	112	0.1	358	0.5	S	S	710	0.9
445	Food and beverage stores	2,632	2.0	206	0.2	209	0.2	331	0.2	573	0.4
4451	Grocery stores	2,423	2.0	188	0.2	168	0.1	153	0.1	447	0.4
4453	Beer, wine, and liquor stores	90	1.2	12	0.2	29	0.4	159	2.2	63	0.9
446	Health and personal care stores	772	1.3	90	0.1	155	0.3	182	0.3	474	0.8
44611	Pharmacies and drug stores	523	1.2	52	0.1	136	0.3	S	S	267	0.6
447	Gasoline stations	1,125	2.7	41	0.1	140	0.3	242	0.6	428	1.0
448	Clothing and clothing accessories stores	1,168	1.4	201	0.2	291	0.3	129	0.2	675	0.8
4481	Clothing stores	911	1.5	163	0.3	211	0.3	73	0.1	447	0.7
44811	Men's clothing stores	S	S	S	S	8	0.2	S	S	S	S
44812	Women's clothing stores	199	1.1	45	0.3	112	0.6	S	S	156	0.9
44814	Family clothing stores	477	1.7	83	0.3	69	0.2	S	S	137	0.5
4482	Shoe stores	123	1.2	13	0.1	56	0.5	16	0.2	106	1.0
451	Sporting goods, hobby, book, and music stores	444	1.5	S	S	57	0.2	86	0.3	320	1.1
452	General merchandise stores	2,203	1.7	69	0.1	302	0.2	S	S	472	0.4
4521	Department stores (excl. leased depts.)	1,036	1.8	44	0.1	263	0.5	ZZ	Z	249	0.4
452111	Department stores (except discount department stores)	456	1.6	21	0.1	D	D	ZZ	Z	143	0.5
452112	Discount department stores	581	2.1	23	0.1	D	D	ZZ	Z	106	0.4
4529	Other general merchandise stores	1,167	1.6	25	Z	39	0.1	S	S	223	0.3
45291	Warehouse clubs and superstores	1,034	1.8	20	Z	23	Z	ZZ	Z	148	0.3
45299	All other general merchandise stores	133	1.1	S	S	16	0.1	S	S	76	0.6
453	Miscellaneous store retailers	844	2.3	64	0.2	74	0.2	589	1.6	412	1.1
454	Nonstore retailers	1,363	2.0	S	S	S	S	2,529	3.7	1,061	1.5
4541	Electronic shopping and mail-order houses	514	1.1	S	S	S	S	665	1.4	809	1.7

**Estimated Detailed Operating Expenses of U.S. Retail and Accommodations and Food
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NAICS code	Kind of business	Purchases of other materials, parts, and supplies (not for resale)		Expensed purchases of software		Data processing and other purchased computer services		Commission expense		Purchased communication services	
		Amount	Percent of total	Amount	Percent of total	Amount	Percent of total	Amount	Percent of total	Amount	Percent of total
72	Accommodation and food services, total	13,386	3.3	357	0.1	548	0.1	3,245	0.8	2,013	0.5
721	Accommodation services	4,500	3.6	S	S	S	S	1,905	1.5	713	0.6
722	Food services and drinking places	8,886	3.2	155	0.1	279	0.1	1,340	0.5	1,299	0.5

¹ Estimates include data only for businesses with paid employees.

² Other operating expenses exclude purchase of merchandise for resale; bad debt; capitalized expenses; interest expense; and income, sales, and excise taxes.

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Service Firms¹ by Kind of Business: 2007 -- cont.**

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NAICS code	Kind of business	Purchased repairs and maintenance to machinery and equipment		Purchased repairs and maintenance to buildings, structures, and offices		Lease and rental payments for machinery and equipment		Lease and rental payments for buildings, offices, stores		Purchased electricity	
		Amount	Percent of total	Amount	Percent of total	Amount	Percent of total	Amount	Percent of total	Amount	Percent of total
44-45	Retail Trade, total³	8,271	0.9	7,358	0.8	3,777	0.4	84,110	9.5	21,555	2.4
441	Motor vehicle and parts dealers	1,102	0.8	1,023	0.7	522	0.4	9,688	7.1	2,016	1.5
4411	Automobile dealers	671	0.7	697	0.7	323	0.3	6,387	6.6	1,293	1.3
4413	Automotive parts, accessories, and tire stores	342	1.3	199	0.8	141	0.5	2,181	8.3	511	1.9
442	Furniture and home furnishings stores	272	0.6	396	0.9	186	0.4	6,339	14.0	882	1.9
443	Electronics and appliance stores	152	0.5	218	0.8	149	0.5	3,452	12.0	517	1.8
444	Building mat. and garden equip. and supplies dealers	1,330	1.5	839	0.9	677	0.8	4,883	5.5	1,919	2.2
4441	Building material and supplies dealers	1,027	1.3	726	0.9	473	0.6	4,402	5.5	S	S
445	Food and beverage stores	1,865	1.4	1,452	1.1	436	0.3	10,648	8.0	5,848	4.4
4451	Grocery stores	1,704	1.4	1,341	1.1	368	0.3	8,805	7.4	5,307	4.4
4453	Beer, wine, and liquor stores	69	0.9	59	0.8	20	0.3	1,085	14.9	289	4.0
446	Health and personal care stores	303	0.5	413	0.7	360	0.6	7,721	12.8	1,173	2.0
44611	Pharmacies and drug stores	201	0.5	323	0.7	244	0.6	5,662	13.0	893	2.1
447	Gasoline stations	1,014	2.4	610	1.4	264	0.6	3,993	9.5	1,835	4.3
448	Clothing and clothing accessories stores	337	0.4	758	0.9	217	0.3	14,070	16.9	1,554	1.9
4481	Clothing stores	243	0.4	592	1.0	188	0.3	10,078	16.5	1,225	2.0
44811	Men's clothing stores	19	0.4	S	S	S	S	S	S	S	S
44812	Women's clothing stores	69	0.4	145	0.8	67	0.4	3,490	20.1	342	2.0
44814	Family clothing stores	95	0.3	330	1.2	39	0.1	3,509	12.6	600	2.2
4482	Shoe stores	56	0.5	109	1.1	13	0.1	2,047	19.8	195	1.9
451	Sporting goods, hobby, book, and music stores	196	0.7	351	1.2	105	0.4	4,899	16.8	683	2.3
452	General merchandise stores	628	0.5	602	0.5	261	0.2	10,494	8.3	3,682	2.9
4521	Department stores (excl. leased depts.)	239	0.4	217	0.4	125	0.2	3,447	6.1	1,588	2.8
452111	Department stores (except discount department stores)	97	0.3	143	0.5	71	0.2	1,440	5.0	806	2.8
452112	Discount department stores	143	0.5	74	0.3	54	0.2	2,007	7.3	782	2.8
4529	Other general merchandise stores	388	0.5	385	0.5	136	0.2	7,046	10.0	2,094	3.0
45291	Warehouse clubs and superstores	282	0.5	184	0.3	101	0.2	4,997	8.6	1,554	2.7
45299	All other general merchandise stores	106	0.9	201	1.6	35	0.3	2,049	16.5	540	4.4
453	Miscellaneous store retailers	321	0.9	370	1.0	213	0.6	5,416	14.5	846	2.3
454	Nonstore retailers	753	1.1	326	0.5	387	0.6	2,505	3.6	599	0.9
4541	Electronic shopping and mail-order houses	323	0.7	183	0.4	191	0.4	1,794	3.8	398	0.8

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NAICS code	Kind of business	Purchased repairs and maintenance to machinery and equipment		Purchased repairs and maintenance to buildings, structures, and offices		Lease and rental payments for machinery and equipment		Lease and rental payments for buildings, offices, stores		Purchased electricity	
		Amount	Percent of total	Amount	Percent of total	Amount	Percent of total	Amount	Percent of total	Amount	Percent of total
72	Accommodation and food services, total	5,291	1.3	4,651	1.2	1,765	0.4	25,975	6.5	12,696	3.2
721	Accommodation services	1,145	0.9	S	S	596	0.5	3,951	3.1	S	S
722	Food services and drinking places	4,147	1.5	2,729	1.0	1,169	0.4	22,024	8.0	8,554	3.1

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NAICS code	Kind of business	Purchased fuels (except motor fuels)		Water, sewer, refuse removal, and other utility payments		Purchased transportation, shipping and warehousing services		Purchased advertising and promotional services		Purchased professional and technical services	
		Amount	Percent of total	Amount	Percent of total	Amount	Percent of total	Amount	Percent of total	Amount	Percent of total
44-45	Retail Trade, total³	3,097	0.4	3,819	0.4	19,170	2.2	52,245	5.9	16,727	1.9
441	Motor vehicle and parts dealers	577	0.4	418	0.3	1,272	0.9	10,191	7.4	2,364	1.7
4411	Automobile dealers	339	0.4	259	0.3	645	0.7	8,129	8.4	1,650	1.7
4413	Automotive parts, accessories, and tire stores	186	0.7	117	0.4	418	1.6	1,172	4.5	372	1.4
442	Furniture and home furnishings stores	202	0.4	236	0.5	1,186	2.6	5,052	11.1	695	1.5
443	Electronics and appliance stores	53	0.2	60	0.2	612	2.1	2,637	9.2	1,162	4.0
444	Building mat. and garden equip. and supplies dealers	364	0.4	435	0.5	1,218	1.4	4,431	5.0	1,124	1.3
4441	Building material and supplies dealers	291	0.4	S	S	1,099	1.4	4,120	5.2	1,011	1.3
445	Food and beverage stores	575	0.4	939	0.7	1,427	1.1	3,953	3.0	2,359	1.8
4451	Grocery stores	505	0.4	849	0.7	1,178	1.0	3,529	3.0	2,105	1.8
4453	Beer, wine, and liquor stores	35	0.5	39	0.5	160	2.2	227	3.1	154	2.1
446	Health and personal care stores	97	0.2	178	0.3	696	1.2	2,823	4.7	956	1.6
44611	Pharmacies and drug stores	65	0.1	128	0.3	218	0.5	1,515	3.5	530	1.2
447	Gasoline stations	220	0.5	425	1.0	219	0.5	528	1.3	798	1.9
448	Clothing and clothing accessories stores	257	0.3	283	0.3	1,972	2.4	5,234	6.3	1,800	2.2
4481	Clothing stores	230	0.4	212	0.3	1,569	2.6	3,416	5.6	1,315	2.1
44811	Men's clothing stores	6	0.1	S	S	S	S	S	S	S	S
44812	Women's clothing stores	28	0.2	72	0.4	541	3.1	777	4.5	299	1.7
44814	Family clothing stores	47	0.2	108	0.4	537	1.9	1,813	6.5	648	2.3
4482	Shoe stores	13	0.1	50	0.5	245	2.4	587	5.7	237	2.3
451	Sporting goods, hobby, book, and music stores	71	0.2	91	0.3	590	2.0	1,834	6.3	601	2.1
452	General merchandise stores	395	0.3	406	0.3	4,361	3.4	6,291	5.0	2,254	1.8
4521	Department stores (excl. leased depts.)	121	0.2	133	0.2	1,309	2.3	4,564	8.1	1,652	2.9
452111	Department stores (except discount department stores)	44	0.2	50	0.2	423	1.5	3,603	12.5	1,420	4.9
452112	Discount department stores	77	0.3	83	0.3	886	3.2	961	3.5	232	0.8
4529	Other general merchandise stores	274	0.4	274	0.4	3,052	4.3	1,727	2.4	602	0.9
45291	Warehouse clubs and superstores	205	0.4	155	0.3	D	D	1,284	2.2	339	0.6
45299	All other general merchandise stores	69	0.6	119	1.0	D	D	442	3.6	263	2.1
453	Miscellaneous store retailers	146	0.4	203	0.5	801	2.1	1,980	5.3	905	2.4
454	Nonstore retailers	139	0.2	146	0.2	4,815	7.0	7,290	10.6	1,709	2.5
4541	Electronic shopping and mail-order houses	S	S	95	0.2	4,402	9.4	6,711	14.3	1,368	2.9

Estimated Detailed Operating Expenses of U.S. Retail and Accommodations and Food Service Firms¹ by Kind of Business: 2007 -- cont.

[Dollar estimates are shown in millions of dollars. Estimates have been adjusted using results of the 2002 Economic Census]

NAICS code	Kind of business	Purchased fuels (except motor fuels)		Water, sewer, refuse removal, and other utility payments		Purchased transportation, shipping and warehousing services		Purchased advertising and promotional services		Purchased professional and technical services	
		Amount	Percent of total	Amount	Percent of total	Amount	Percent of total	Amount	Percent of total	Amount	Percent of total
72	Accommodation and food services, total	4,121	1.0	4,022	1.0	987	0.2	16,007	4.0	7,948	2.0
721	Accommodation services	S	S	S	S	248	0.2	5,721	4.5	3,194	2.5
722	Food services and drinking places	2,800	1.0	2,539	0.9	739	0.3	10,286	3.7	4,754	1.7

¹ Estimates include data only for businesses with paid employees.

² Other operating expenses exclude purchase of merchandise for resale; bad debt; capitalized expenses; interest expense; and income, sales, and excise taxes.

³ Excludes Accommodation and Food Services

D Estimate in table is withheld to avoid disclosing data of individual companies; data are included in higher-level totals.

S Estimate does not meet publication standards because of high sampling variability (coefficient of variation is greater than 30%) or poor response quality (total quantity response rate is less than 50%). Unpublished estimates derived from this table by subtraction are subject to these same limitations and should not be attributed to the U.S. Census Bureau. For a description of publication standards and the total quantity response rate, see http://www.census.gov/quality/S20-0_v1.0_Data_Release.pdf.

Z Estimate is less than 0.05

ZZ Estimate is less than \$500,000

Source of expenses data: 2007 Business Expenses Supplement to the Annual Retail Trade Survey, including Accommodation and Food Services.

Notes:

The link to associated estimates of measures of sampling variability can be found in the menu at <http://www.census.gov/svsd/www/artstbl.html>.

Data on associated 2007 employer sales will not be available from the Economic Census until February 2010.

Retail and food services total and other subsector totals may include data for kinds of business not shown. Estimates have not been adjusted for price changes.

Additional information on confidentiality protection, sampling error, nonsampling error, sample design, and definitions can be found on the Internet at www.census.gov/svsd/www/artstbl.html.

Estimates for detailed expenses may not add to the associated total due to rounding.

**Estimated Detailed Operating Expenses of U.S. Retail and Accommodations and
Food Service Firms¹ by Kind of Business: 2007 -- cont.**

[Dollar estimates are shown in millions of dollars. Estimates have been adjusted using results of the 2002 Economic Census]

NAICS code	Kind of business	Depreciation and amortization charges		Taxes and license fees		Other operating expenses ²	
		Amount	Percent of total	Amount	Percent of total	Amount	Percent of total
44-45	Retail Trade, total³	47,943	5.4	17,651	2.0	82,740	9.4
441	Motor vehicle and parts dealers	3,815	2.8	2,639	1.9	13,692	10.0
4411	Automobile dealers	2,332	2.4	1,822	1.9	8,932	9.2
4413	Automotive parts, accessories, and tire stores	1,024	3.9	556	2.1	3,089	11.8
442	Furniture and home furnishings stores	1,642	3.6	924	2.0	5,042	11.1
443	Electronics and appliance stores	1,532	5.3	618	2.2	2,106	7.3
444	Building mat. and garden equip. and supplies dealers	5,328	6.0	2,274	2.6	10,378	11.7
4441	Building material and supplies dealers	4,769	6.0	2,069	2.6	9,194	11.6
445	Food and beverage stores	8,017	6.0	2,576	1.9	10,168	7.6
4451	Grocery stores	7,485	6.3	2,284	1.9	8,649	7.2
4453	Beer, wine, and liquor stores	301	4.1	185	2.5	S	S
446	Health and personal care stores	3,002	5.0	891	1.5	4,934	8.2
44611	Pharmacies and drug stores	2,183	5.0	645	1.5	2,978	6.9
447	Gasoline stations	3,560	8.4	1,219	2.9	S	S
448	Clothing and clothing accessories stores	5,440	6.5	2,056	2.5	9,533	11.5
4481	Clothing stores	4,334	7.1	1,675	2.7	7,084	11.6
44811	Men's clothing stores	S	S	S	S	S	S
44812	Women's clothing stores	1,359	7.8	410	2.4	1,582	9.1
44814	Family clothing stores	2,029	7.3	943	3.4	4,056	14.6
4482	Shoe stores	626	6.1	S	S	1,153	11.2
451	Sporting goods, hobby, book, and music stores	1,505	5.2	614	2.1	S	S
452	General merchandise stores	9,014	7.1	2,372	1.9	4,062	3.2
4521	Department stores (excl. leased depts.)	5,239	9.3	1,276	2.3	1,724	3.1
452111	Department stores (except discount department stores)	3,067	10.6	687	2.4	D	D
452112	Discount department stores	2,173	7.9	589	2.1	D	D
4529	Other general merchandise stores	3,774	5.3	1,096	1.5	2,338	3.3
45291	Warehouse clubs and superstores	3,095	5.3	731	1.3	1,115	1.9
45299	All other general merchandise stores	680	5.5	366	2.9	1,223	9.9
453	Miscellaneous store retailers	1,232	3.3	691	1.8	S	S
454	Nonstore retailers	3,855	5.6	777	1.1	S	S
4541	Electronic shopping and mail-order houses	2,378	5.1	412	0.9	S	S

**Estimated Detailed Operating Expenses of U.S. Retail and Accommodations and
Food Service Firms¹ by Kind of Business: 2007 -- cont.**

[Dollar estimates are shown in millions of dollars. Estimates have been adjusted using results of the 2002 Economic Census]

NAICS code	Kind of business	Depreciation and amortization charges		Taxes and license fees		Other operating expenses ²	
		Amount	Percent of total	Amount	Percent of total	Amount	Percent of total
72	Accommodation and food services, total	24,205	6.0	11,852	2.9	S	S
721	Accommodation services	12,210	9.7	6,845	5.4	S	S
722	Food services and drinking places	11,994	4.4	5,007	1.8	40,174	14.6

¹ Estimates include data only for businesses with paid employees.

² Other operating expenses exclude purchase of merchandise for resale; bad debt; capitalized expenses; interest expense; and income, sales, and excise taxes.

³ Excludes Accommodation and Food Services

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