

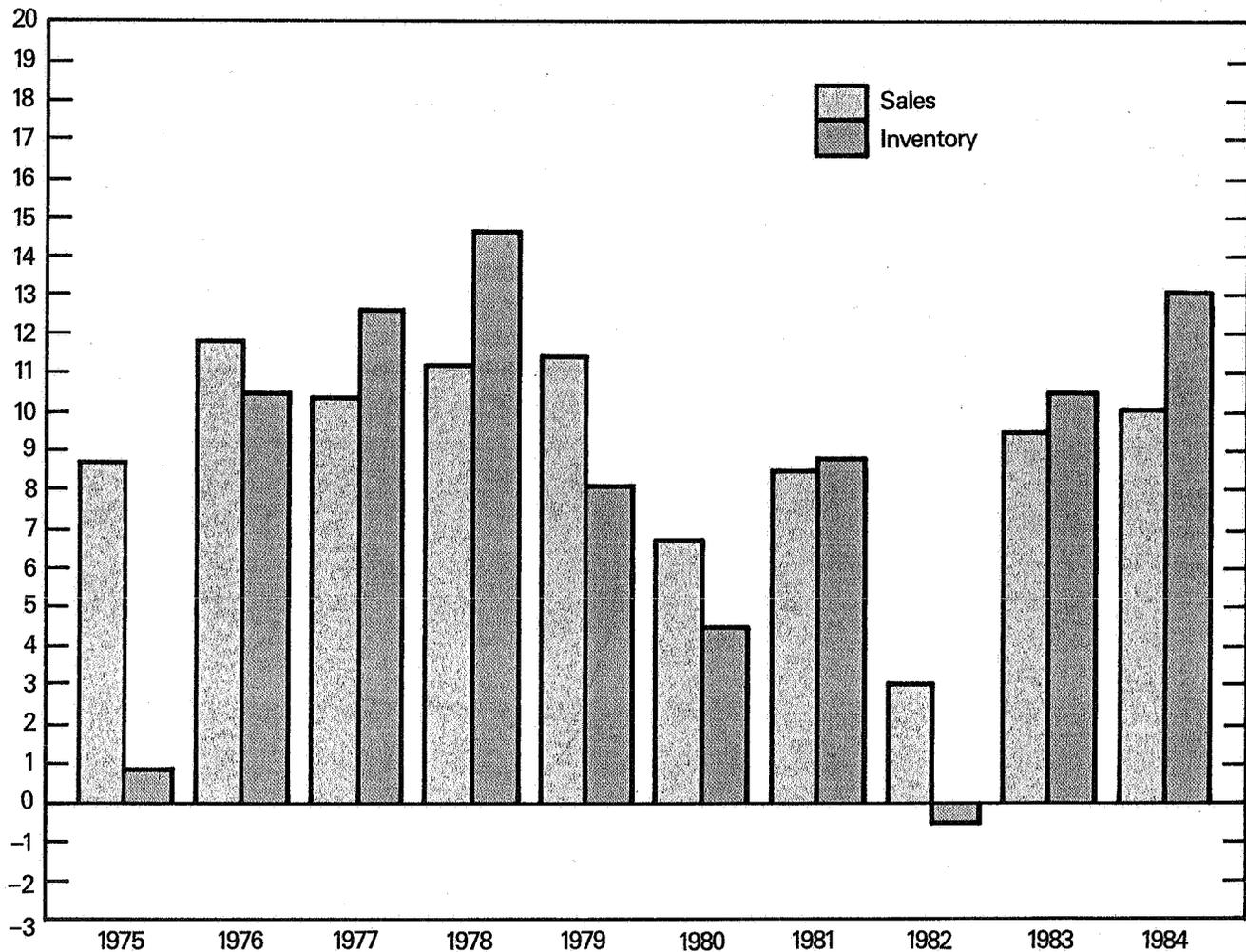
CURRENT BUSINESS
REPORTS

BR-84-13

**1984
Retail Trade**

Annual Sales, Year-End Inventories, Purchases, Gross Margin, and Accounts Receivable, by Kind of Retail Store

Percent Changes in Sales and Inventories of All Retail Stores Year-to-Year: 1975 to 1984



U.S. Department of Commerce
BUREAU OF THE CENSUS

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This report was prepared in the Business Division under the general direction of **Dorothy Reynolds**, Assistant Division Chief for Current Retail Programs. Planning, implementing, and compiling of this report were under the supervision of **Ronald Piencykoski**, Chief, Current Retail Inventory and Sales Branch, assisted by **Dorothy Engleking, William Owens, Herman Williams, Michael Ditkoff, Eldridgina Houston, Theresa Graves, Anna Mahan, Joan Brown, Thelma Foster, Russell Young, James Thompson, Anthony Rivetti, Louis Garner, Forsithia Bess, Gerald Miller, Cheryl Geter, and Maria Jackson**. The processing system and computer programs were developed under the general direction of **Ray Dennis**, Assistant Division Chief for Data Processing, assisted by **Frank Bush, Laura Earles, Hugh Vazzana, Lynn Miller, Leslie Blank, Charles Eargle, William Gessner, and Robert Hall**. Sample design and statistical methodology were developed under the general direction of **Joseph K. Garrett**, Assistant Division Chief for Research and Methodology, assisted by **Ruth Detlefsen, Carl Konschnik, Carol King, Frederick McKee, Linda Moore, Carol Veum, and Steve Smith**.

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Issued September 1985



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Annual Sales

Data in this report have been revised to reflect the results of the 1982 Census of Retail Trade. Additional revised data are shown in the *Revised Monthly Retail Sales and Inventories: January 1975 through December 1984*, which was issued March 1985. These data are not adjusted for price changes.

Retail sales in the United States for 1984 were estimated at \$1.3 trillion, 10.1 percent higher than the 1983 estimate of \$1.2 trillion. Sales of durable goods increased 17.5 percent from

the previous year, while nondurable goods were up 6.4 percent.

The increase in the durable goods category was led by the automotive group, up 19.7 percent to a level of \$278.5 billion from \$232.8 billion in 1983. Building materials dealers and furniture stores were up 16.5 and 13.1 percent, respectively, after increases of over 17 percent in 1983.

In the nondurable goods category, the general merchandise group increased 9.7 percent from the 1983 level of \$139.4 billion. Eating and drinking establishments were up 8.6 percent while apparel stores were up 8.0 percent. Sales of drug stores were 7.8 percent higher than the year-ago estimate, and the food group showed an increase of 6.1 percent.

Table 1. Estimated Sales of Retail Stores, by Kind of Business: 1984 and 1983

(Millions of dollars)

SIC	Kind of business	1984	1983	Percent change	SIC	Kind of business	1984	1983	Percent change
	Retail trade, total.....	1,293,062	1,174,298	+10.1		Nondurable goods stores, total	827,264	777,805	+6.4
	Total (excluding automotive group).....	1,014,528	941,548	+7.8	53	General merchandise group stores....	152,913	139,386	+9.7
	Durable goods stores, total...	465,798	396,493	+17.5	531,9	Department stores, miscellaneous general merchandise stores.....	143,818	130,762	+10.0
					531	Department stores.....	129,054	116,562	+10.7
					539	Miscellaneous general merchandise stores.....	14,764	14,200	+4.0
					533	Variety stores.....	9,095	8,624	+5.5
52	Building materials, hardware, garden supply, and mobile home dealers....	69,488	59,669	+16.5	54	Food stores.....	270,430	254,878	+6.1
521,3,5	Building materials, supply, hardware stores.....	60,207	51,483	+16.9	541	Grocery stores.....	254,242	239,054	+6.4
521,3	Building materials and supply stores.....	49,989	42,443	+17.8	546	Retail bakeries.....	4,134	3,877	+6.6
525	Hardware stores.....	10,218	9,040	+13.0	554	Gasoline service stations.....	99,464	98,862	+0.6
					56	Apparel and accessory stores.....	65,103	60,304	+8.0
					561	Men's, boys' clothing, furnishings stores.....	8,327	7,962	+4.6
55 ex. 554	Automotive dealers.....	278,534	232,750	+19.7	562,3,8	Women's clothing, specialty stores, furriers.....	27,094	24,484	+10.7
551,2,5,6,7,9	Motor vehicle and miscellaneous automotive dealers.....	254,711	209,923	+21.3	562	Women's ready-to-wear stores....	24,459	22,550	+8.5
551,2	Motor vehicle dealers.....	241,542	200,067	+20.7	565	Family clothing stores.....	16,597	15,435	+7.5
551	Motor vehicle dealers (franchised).....	230,918	189,777	+21.7	566	Shoe stores.....	10,335	9,794	+5.5
553	Auto and home supply stores.....	23,823	22,827	+4.4	58	Eating and drinking places.....	124,541	114,684	+8.6
					5812	Eating places.....	114,603	104,981	+9.2
					5812(part)	Restaurants, lunchrooms, cafeterias.....	69,001	62,334	+10.7
57	Furniture, home furnishings, equipment stores.....	61,843	54,689	+13.1	5812(part)	Refreshment places.....	44,361	41,535	+6.8
571	Furniture and home furnishings stores.....	34,969	30,967	+12.9	5813	Drinking places (alcoholic beverages).....	9,938	9,703	+2.4
5712	Furniture stores.....	22,143	19,700	+12.4	591	Drug stores and proprietary stores..	43,174	40,050	+7.8
5722,32	Household appliance, radio, and TV stores.....	22,617	19,673	+15.0	592	Liquor stores.....	18,157	19,014	-4.5
5722	Household appliance stores.....	7,742	6,876	+12.6	596	Nonstore retailers ¹	26,359	24,657	+6.9
					5961(part)	Mail-order houses (department store merchandise).....	4,921	4,399	+11.9
5944	Jewelry stores.....	10,309	9,155	+12.6	53,56,57,594	GAF, total ²	322,258	291,734	+10.5

¹Includes establishments primarily selling merchandise through coin-operated vending machines, by house-to-house canvass, and from mail-order.
²GAF represents stores which specialize in department store types of merchandise (see explanatory material).

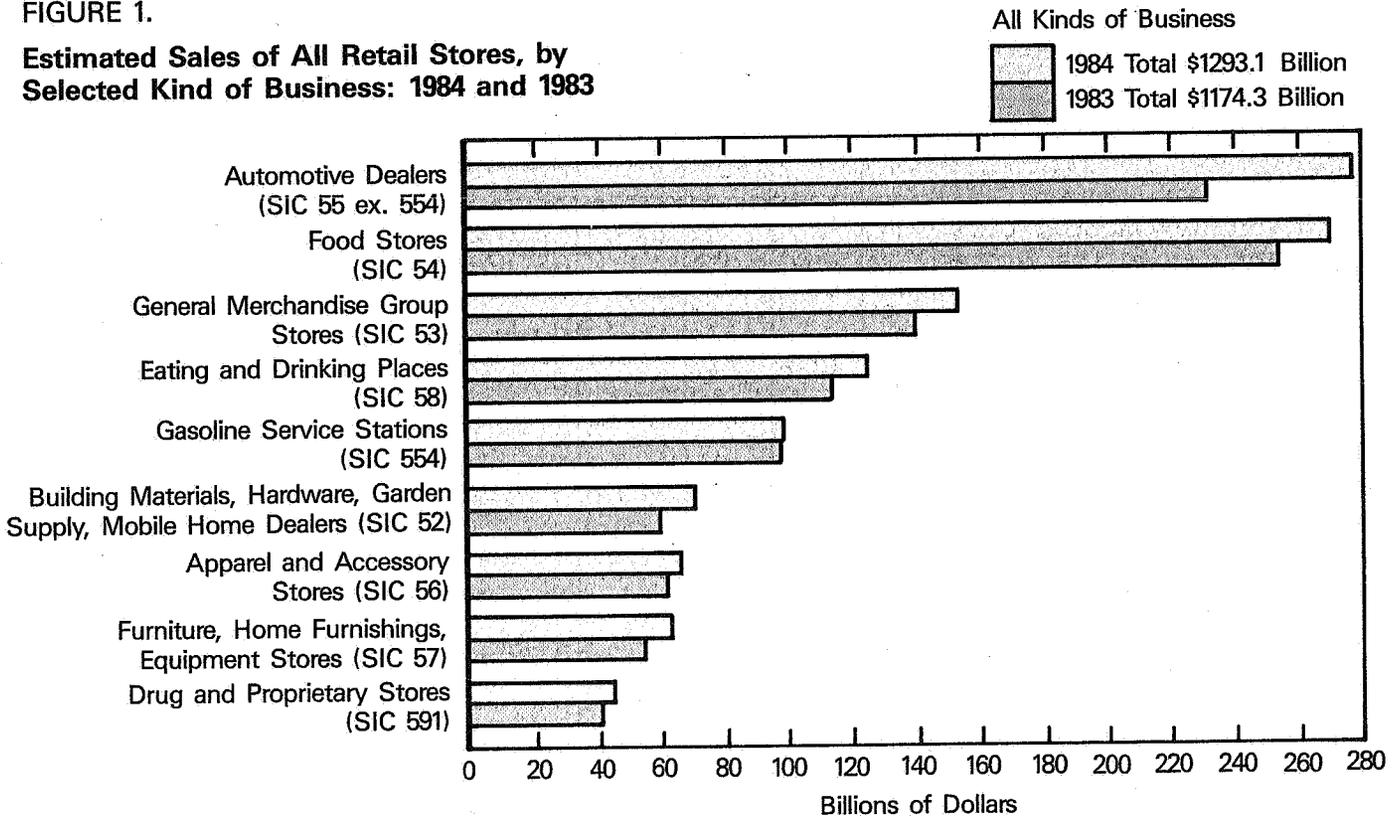
Note: Measures of sampling variability are shown in table A-1. U.S. and group totals include kinds of business not shown separately.

Table 2. Estimated Sales Taxes as a Percent of Sales of Retail Stores, by Kind of Business: 1984

SIC	Kind of business	1984 sales tax (percent)	SIC	Kind of business	1984 sales tax (percent)
	Retail trade, total.....	3.3		Nondurable goods stores, total.....	3.2
	Total (excluding automotive group).....	3.4	53	General merchandise group stores.....	4.9
	Durable goods stores, total.....	3.3	531,9	Department stores, miscellaneous general merchandise stores.....	4.9
			531	Department stores.....	4.9
			539	Miscellaneous general merchandise stores....	4.6
			533	Variety stores.....	4.9
52	Building materials, hardware, garden supply, and mobile home dealers.....	4.1	54	Food stores.....	2.0
521,3,5	Building materials, supply, hardware stores...	4.3	541	Grocery stores.....	2.0
521,3	Building materials and supply stores.....	4.2	546	Retail bakeries.....	1.8
525	Hardware stores.....	4.6	554	Gasoline service stations.....	1.7
			56	Apparel and accessory stores.....	4.4
			561	Men's, boys' clothing, furnishings stores....	4.2
			562,3,8	Women's clothing, specialty stores, furriers..	4.4
			562	Women's ready-to-wear stores.....	4.4
55 ex. 554	Automotive dealers.....	2.7	565	Family clothing stores.....	4.7
551,2,5,6,7,9	Motor vehicle and miscellaneous automotive dealers.....	2.6	566	Shoe stores.....	4.4
551,2	Motor vehicle dealers.....	2.6	58	Eating and drinking places.....	4.9
551	Motor vehicle dealers (franchised).....	2.6	5812	Eating places.....	5.0
553	Auto and home supply stores.....	3.6	5812(part)	Restaurants, lunchrooms, cafeterias.....	5.0
			5812(part)	Refreshment places.....	4.9
			5813	Drinking places (alcoholic beverages).....	4.1
57	Furniture, home furnishings, equipment stores...	4.4	591	Drug stores and proprietary stores.....	2.9
571	Furniture and home furnishing stores.....	4.4	592	Liquor stores.....	4.4
5712	Furniture stores.....	4.6			
5722,32	Household appliance, radio and TV stores.....	4.5	596	Nonstore retailers..... ¹	2.9
5722	Household appliance stores.....	4.5	5961(part)	Mail-order houses (department store merchandise).....	4.5
			53,56,57,594	GAF, total..... ²	4.7
5944	Jewelry stores.....	4.5			

¹Includes establishments primarily selling merchandise through coin-operated vending machines, by house-to-house canvass, and from mail-order.
²GAF represents stores which specialize in department store types of merchandise (see explanatory material).
 Note: The data presented in the above table are subject to sampling variability. However, measures of sampling variability for sales taxes are not available.

FIGURE 1. Estimated Sales of All Retail Stores, by Selected Kind of Business: 1984 and 1983



Note: The data represented graphically in the above chart are subject to the sampling variabilities as presented in table A-1.

FIGURE 2.
Estimated Sales of All Retail Stores,
by Kind of Business, as a Percentage
of Total Retail Sales: 1984

 Durable
Nondurable

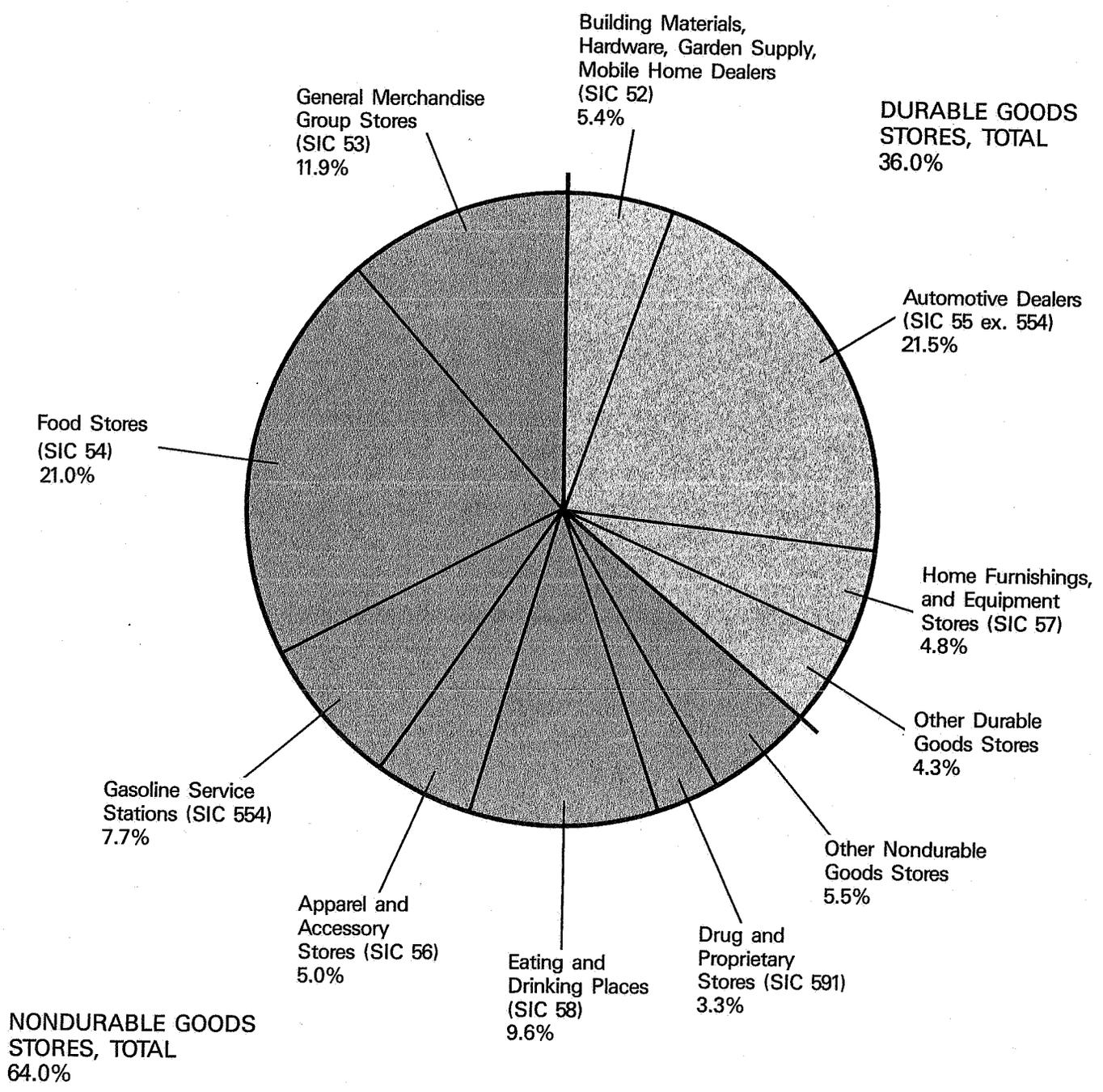


Table 3. Estimated Sales of Retail Stores, by Legal Form of Ownership and Kind of Business: 1984

SIC	Kind of business	Total	Individual proprietorships	Partnerships	Corporations
		(millions of dollars)	(percent of total)	(percent of total)	(percent of total)
	Retail trade, total.....	1,293,062	10	3	86
	Total (excluding automotive group).....	1,014,528	12	3	84
	Durable goods stores, total.....	465,798	8	3	89
52	Building materials, hardware, garden supply, and mobile home dealers....	69,488	6	4	89
55 ex. 554	Automotive dealers.....	278,534	5	2	93
57	Furniture, home furnishings, equipment stores.....	61,843	12	4	84
	Nondurable goods stores, total.....	827,264	12	3	84
53	General merchandise group stores.....	152,913	1	(2)	99
531	Department stores.....	129,054	(2)	(2)	99
54	Food stores.....	270,430	10	3	87
541	Grocery stores.....	254,242	9	2	89
554	Gasoline service stations.....	99,464	32	5	62
56	Apparel and accessory stores.....	65,103	9	3	88
58	Eating and drinking places.....	124,541	16	7	77
591	Drug stores and proprietary stores.....	43,174	8	2	90

Z The amount is less than 1 percent of all forms of ownership combined.

Note: Total includes data for kinds of business and forms of ownership not shown separately. The data presented in this table are subject to sampling variability. Measures of sampling variability for this data are available upon request.

Table 4. Estimates of Civilian Population, Retail Sales, and Per Capita Sales: 1975 to 1984

Year	Civilian population estimates as of July 1 (thousands)	Retail sales		Durable goods stores		Nondurable goods stores	
		Total (millions of dollars)	Per capita sales (dollars)	Total (millions of dollars)	Per capita sales (dollars)	Total (millions of dollars)	Per capita sales (dollars)
1975.....	213,788	588,146	2,751	182,966	856	405,180	1,895
1976.....	215,894	657,375	3,045	217,805	1,009	439,570	2,036
1977.....	218,106	725,212	3,325	248,638	1,140	476,574	2,185
1978.....	220,467	806,773	3,659	280,417	1,272	526,356	2,387
1979.....	222,969	899,116	4,032	306,353	1,374	592,763	2,658
1980.....	225,632	959,561	4,253	298,973	1,325	660,588	2,928
1981.....	227,894	1,041,327	4,569	325,068	1,426	716,259	3,143
1982.....	230,152	1,072,065	4,658	336,712	1,463	735,353	3,195
1983.....	232,327	1,174,298	5,055	396,493	1,707	777,805	3,348
1984.....	234,443	1,293,062	5,515	465,798	1,987	827,264	3,529

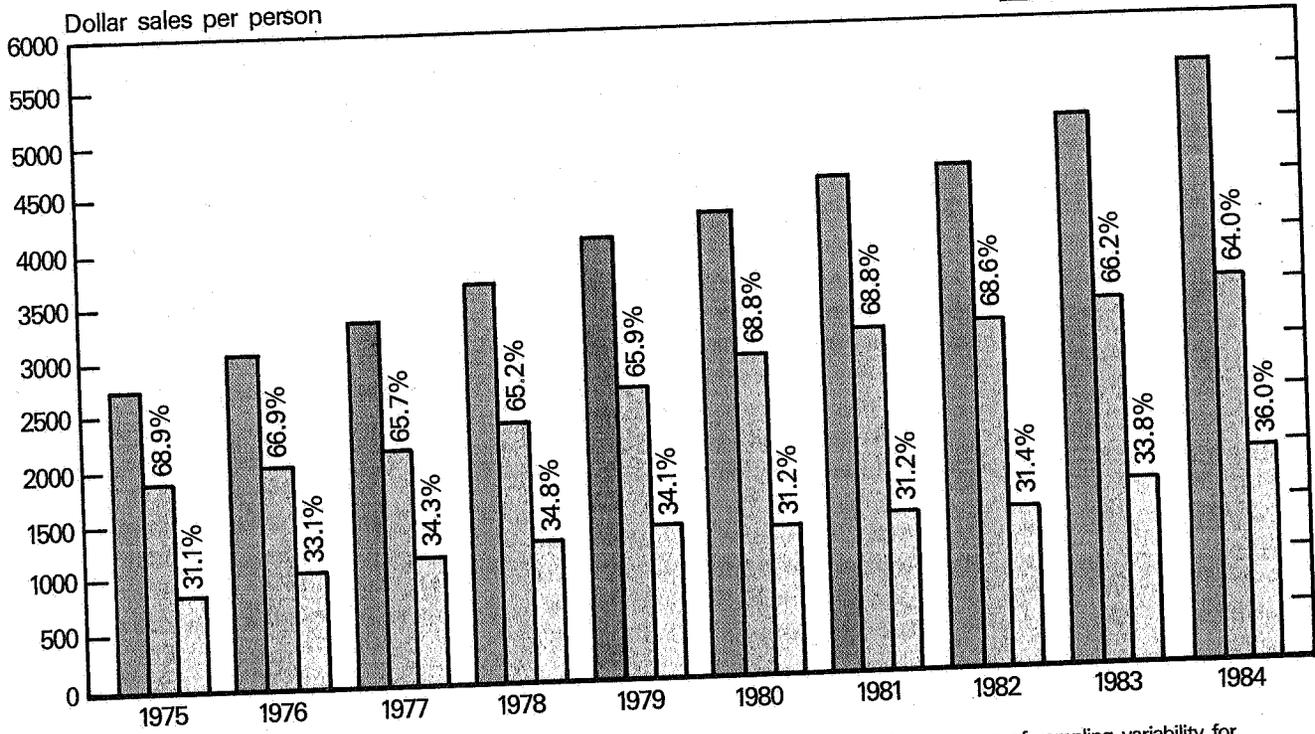
U.S. Department of Commerce, Bureau of the Census, Current Population Reports, Series P-25 No. 972, July 1985.

Note: The data presented in the above table are subject to sampling variability. However, measures of sampling variability for per capita sales are not available.

FIGURE 3.

Estimated Per Capita Sales of All Retail Stores, and of Durable and Nondurable Goods Stores: 1975 to 1984

Total
 Nondurable
 Durable



Notes: The data represented by this graph are subject to sampling variability. However, the measures of sampling variability for these data are not available.

Sales estimates are not adjusted for price changes.

Source: U.S. Department of Commerce, Bureau of the Census, Annual Retail Trade Survey and Current Population Report, Series P-25, No. 972, July 1985.

Merchandise Inventories

Inventories

Total inventories in retail stores and warehouses servicing retail establishments on December 31, 1984 were \$153.0 billion, 13.1 percent above 1983. After an increase of 13.5 in 1983, stocks of durable goods were up 15.4 percent. Non-durable goods inventories were 11.0 percent above the prior year level, the largest increase in 7 years.

The automotive group showed the largest increase in the durable goods group, up 18.6 percent, followed by building materials dealers, up 12.4 percent, and furniture stores, up 10.4 percent.

In the nondurable goods category, general merchandise stores posted the largest increase in recent years, up 19.5 percent from 1983. Inventories in apparel stores were 10.2 percent higher than last year's level while drug stores increased 7.2 percent and food stores were up 5.8 percent.

Sales/Inventory Ratios

Annual sales of all retail stores in 1984 were 8.4 times the cost of year-end inventories held in retail stores and warehouses, down 0.3 from 1983. The ratio of sales to year-end inventories increased 0.1 for durable goods, but declined 0.4 for nondurable goods.

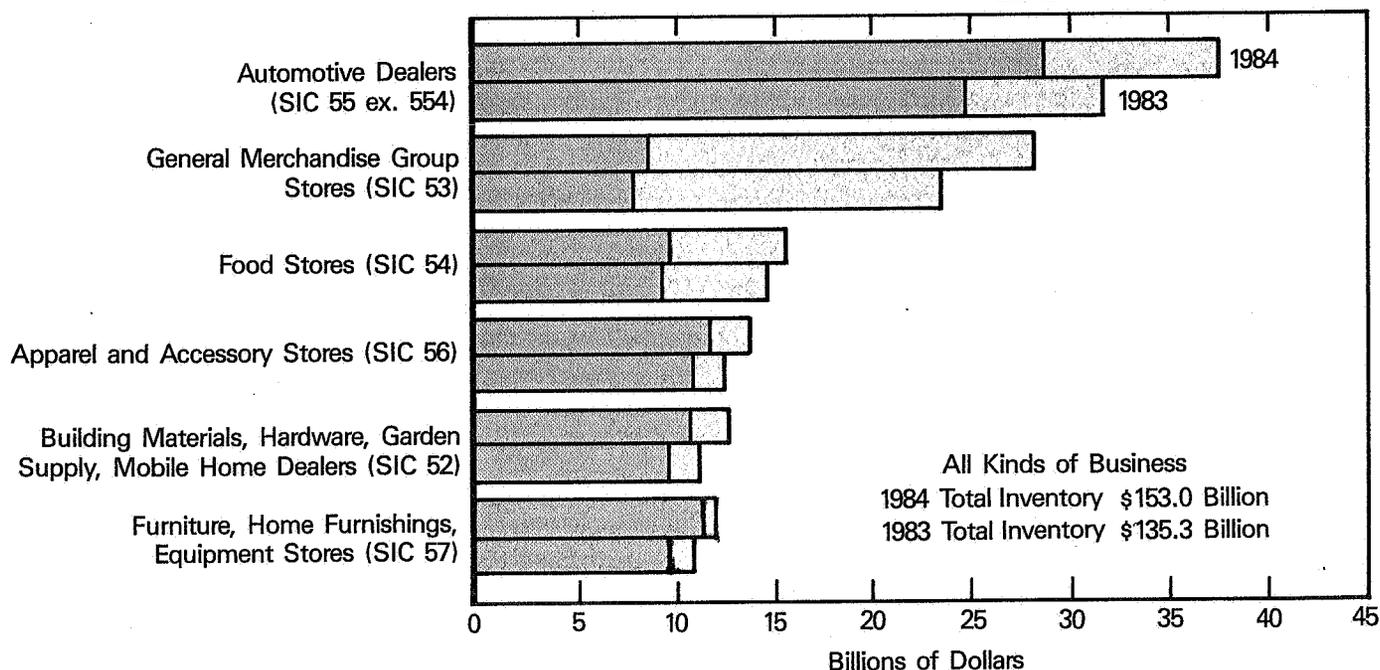
Eating and drinking establishments showed the largest gain in the relationship of sales to inventories with a ratio of 52.5 in 1984 compared to 50.3 in 1983. The ratio for gasoline service stations was up from 38.2 in 1983 to 39.8 in 1984. Other increases in the ratio of sales to year-end inventories were building materials dealers and furniture stores, both up 0.2, and food stores, up 0.1 to 17.5. The largest decline in 1984 was in the general merchandise group, down from 5.9 in 1983 to 5.4.

FIGURE 4.

Total Merchandise Inventories, by Kind of Business and Amount Valued at LIFO: End of Year 1984 and 1983

(Merchandise inventories, at cost)

Inventory Not Valued at LIFO
 Inventory Valued at LIFO



Note: The data represented by this graph are subject to the measure of sampling variability presented in Table A-1.

Table 5. Estimated Retail Merchandise Inventories and Sales/Inventory Ratios of Retail Stores, by Kind of Business: End of Year 1984 and 1983

SIC	Kind of business	Merchandise inventories at cost (millions of dollars)			Sales/inventories ratio ²	
		1984	1983 ¹	Percent change	1984	1983
	Retail trade, total.....	153,046	135,328	+13.1	8.4	8.7
	Total (excluding automotive group)...	115,595	103,739	+11.4	8.8	9.1
	Durable goods stores, total.....	76,280	66,145	+15.4	6.1	6.0
52	Building materials, hardware, garden supply, and mobile home dealers.....	12,383	11,017	+12.4	5.6	5.4
521,3,5	Building materials, supply, hardware stores	10,324	9,105	+13.4	5.8	5.7
521,3	Building materials and supply stores.....	7,633	6,758	+13.0	6.5	6.3
525	Hardware stores.....	2,691	2,347	+14.7	3.8	3.9
55 ex. 554	Automotive dealers.....	37,451	31,589	+18.6	7.4	7.4
551,2,5, 6,7,9	Motor vehicle and miscellaneous automotive dealers.....	33,358	27,491	+21.3	7.6	7.6
551,2	Motor vehicle dealers.....	30,006	24,797	+21.0	8.0	8.1
551	Motor vehicle dealers (franchised).....	28,563	23,569	+21.2	8.1	8.1
553	Automotive and home supply stores.....	4,093	4,098	-0.1	5.8	5.6
57	Furniture, home furnishings, equipment stores	11,971	10,846	+10.4	5.2	5.0
571	Furniture and home furnishings stores.....	6,522	5,992	+8.9	5.4	5.2
5712	Furniture stores.....	4,461	4,171	+7.0	5.0	4.7
5722,32	Household appliance, radio, and TV stores..	4,346	3,780	+15.0	5.2	5.2
5722	Household appliance stores.....	1,231	1,110	+10.9	6.3	6.2
5944	Jewelry stores.....	4,002	3,620	+10.6	2.6	2.5
	Nondurable goods stores, total.....	76,766	69,183	+11.0	10.8	11.2
53	General merchandise group stores.....	28,104	23,519	+19.5	5.4	5.9
531,9	Department stores, miscellaneous general merchandise stores.....	25,833	21,587	+19.7	5.6	6.1
531	Department stores.....	22,264	18,324	+21.5	5.8	6.4
533	Variety stores.....	2,271	1,932	+17.6	4.0	4.5
54	Food stores.....	15,474	14,620	+5.8	17.5	17.4
541	Grocery stores.....	14,800	13,979	+5.9	17.2	17.1
554	Gasoline service stations.....	2,496	2,588	-3.6	39.8	38.2
56	Apparel and accessory stores.....	13,653	12,391	+10.2	4.8	4.9
561	Men's, boys' clothing, furnishings stores..	2,005	1,833	+9.4	4.2	4.3
562	Women's ready-to-wear stores.....	4,062	3,872	+4.9	6.0	5.8
565	Family clothing stores.....	3,570	3,225	+10.7	4.6	4.8
566	Shoe stores.....	2,594	2,452	+5.8	4.0	4.0
58	Eating and drinking places.....	2,373	2,281	+4.0	52.5	50.3
591	Drug stores and proprietary stores.....	7,094	6,617	+7.2	6.1	6.1
592	Liquor stores.....	1,894	2,104	-10.0	9.6	9.0
53,56,57, 594	GAF, total ³	65,678	57,392	+14.4	4.9	5.1

¹ Reported inventory for a date other than December 31 have been revised to an end of year estimate. Estimates for years prior to 1983 will be adjusted for selected kinds of business.

² See explanatory material for an explanation of the method used to calculate sales/inventories ratio.

³ GAF represents stores which specialize in department store types of merchandise (see explanatory material).

Note: Measures of sampling variability for levels and percent change are shown in table A-1. However, no measures of sampling variability have been calculated for sales/inventory ratios. U.S. and group totals include kinds of business not shown separately.

Table 6. Methods of Inventory Valuation, by Kind of Business: 1984 and 1983

(Percent of estimated total store and warehouse inventories as shown in table 5)

SIC	Kind of business	Last in, first out methods ¹		All other methods		SIC	Kind of business	Last in, first out methods ¹		All other methods	
		1984	1983	1984	1983			1984	1983	1984	1983
	Retail trade, total.....	29	28	71	72		Nondurable goods stores, total.....	42	39	58	61
	Total (excluding automotive group).....	31	30	69	70	53	General merchandise group stores..	69	66	31	34
						531	Department stores.....	76	74	24	26
	Durable goods stores, total.	17	16	83	84	54	Food stores.....	38	36	62	64
52	Building materials, hardware, garden supply, and mobile home dealers.....	13	13	87	87	541	Grocery stores.....	40	38	60	62
						554	Gasoline service stations.....	8	8	92	92
						56	Apparel and accessory stores.....	14	12	86	88
55 ex. 554	Automotive dealers.....	23	21	77	79	58	Eating and drinking places.....	1	2	99	98
553	Automotive and home supply stores.....	16	14	84	86	591	Drug stores and proprietary stores	36	36	64	64
						592	Liquor stores.....	3	2	97	98
57	Furniture, home furnishings, equipment stores.....	8	8	92	92	53,56,57	GAF, total. ²	36	35	64	65
						594					

¹Costs are based on the assumption that the last units placed in stock are the first to be sold. This category also includes the Retail LIFO method which estimates the cost value of inventories from the cost of purchases and sales. The percents in the table are based only on those firms that reported inventories and method of valuation.

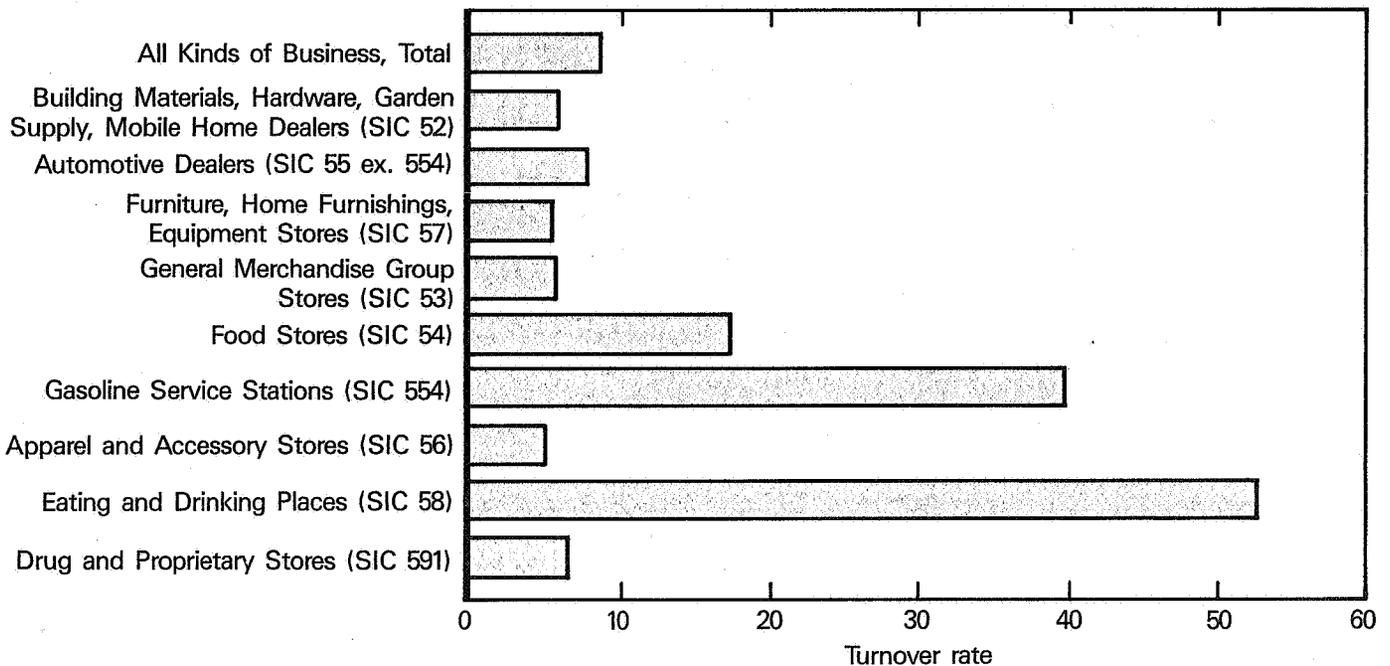
²GAF represents stores which specialize in department store types of merchandise (see explanatory material).

Note: The data presented in this table are subject to sampling variability. However, measures of sampling variability for method of inventory valuation are not available.

FIGURE 5.

Retail Sales/Inventory Ratios, by Kind of Business: 1984

(Annual turnover: 1984 sales divided by year-end inventories, at cost)



Note: The data represented graphically in the above chart are subject to sampling variabilities. However, no measures of variability have been calculated for these data.

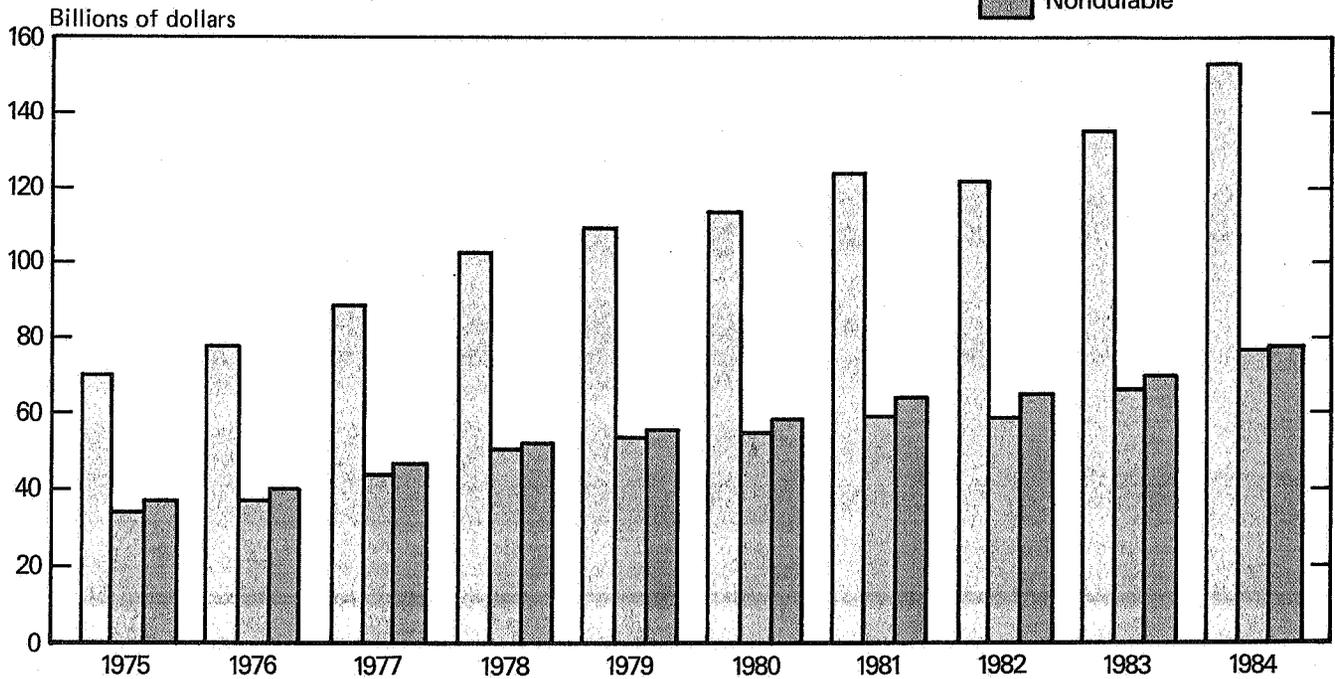
Table 7. Estimated Retail Merchandise Inventories of Retail Stores, by Legal Form of Ownership and Kind of Business: 1984

SIC	Kind of business	Total (millions of dollars)	Individual proprietorships (percent of total)	Partnerships (percent of total)	Corporations (percent of total)
	Retail trade, total.....	153,046	9	3	88
	Total (excluding automotive group).....	115,595	10	3	86
	Durable goods stores, total.....	76,280	10	3	87
52	Building materials, hardware, garden supply, and mobile home dealers....	12,383	8	4	88
55 ex. 554	Automotive dealers.....	37,451	6	2	92
57	Furniture, home furnishings, equipment stores.....	11,971	11	4	85
	Nondurable goods stores, total.....	76,766	8	2	89
53	General merchandise group stores.....	28,104	1	(Z)	99
531	Department stores.....	22,264	(Z)	(Z)	99
54	Food stores.....	15,474	11	3	86
541	Grocery stores.....	14,800	11	3	86
554	Gasoline service stations.....	2,496	34	7	57
56	Apparel and accessory stores.....	13,653	12	3	85
58	Eating and drinking places.....	2,373	18	6	75
591	Drug stores and proprietary stores.....	7,094	7	2	91

Z The dollar amount is less than 1 percent of all forms of ownership combined.

Note: Totals include kinds of business and forms of ownership not shown separately. The data presented in the above table are subject to sampling variability. Measures of sampling variability for this data are available upon request.

**FIGURE 6.
Total Merchandise Inventories of All Retail Stores:
End of Year 1975 to 1984**



Note: The data represented graphically in the above chart are subject to the sampling variabilities as presented in table A-1.

Purchases and Gross Margin

Purchases of all retail stores in 1984 were \$908.6 billion, up 10.5 percent from the revised 1983 level. The gross margin for total sales was \$402.2 billion, 31.1 percent of estimated sales, unchanged from the revised 1983.

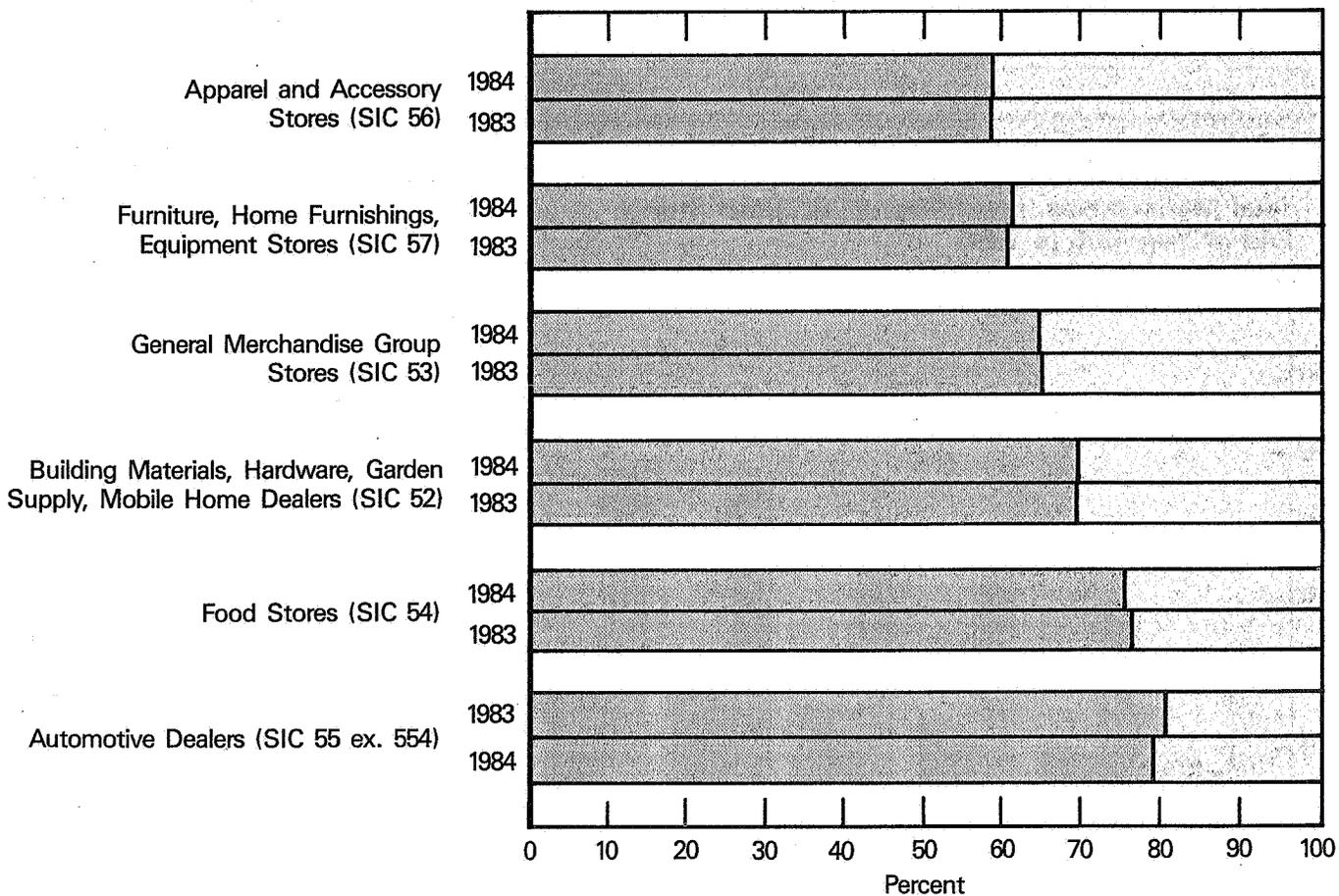
For the durable goods category, the gross margin was \$126.1 billion, 27.1 percent of sales. The furniture group posted the highest gross margin to sales ratio in durable goods, 38.8 percent, while the automotive group showed the lowest, 20.1 percent, down 0.8 from 1983.

The gross margin for the nondurable goods category was \$276.1 billion, 33.4 percent of sales for 1984 compared to the 1983 ratio of 32.8 percent. The highest gross margin to sales ratio in retail trade was 61.4 percent in eating and drinking establishments, followed by apparel stores with a ratios of 41.5 percent. General merchandise and food stores showed ratios of 35.1 and 24.0 percent, respectively. Gasoline stations posted the lowest gross margin to sales ratio in retail trade, 15.8 percent.

FIGURE 7.

Estimated Gross Margin and Cost of Goods Sold as a Percent of Sales, by Selected Kind of Business: 1984 and 1983


 Gross Margin
 Cost of Goods Sold



Note: The data represented graphically in the above chart are subject to sampling variabilities. However, no measures of variability have been calculated for these data.

Table 8. Estimated Purchases, Gross Margin, and Gross Margin as a Percent of Sales, by Kind of Business: 1984 and 1983

(Millions of dollars)

SIC	Kind of business	Purchases		Gross margin ¹		Gross margin as a percent of sales	
		1984	1983	1984	1983	1984	1983
	Retail trade, total.....	908,597	822,181	402,183	364,792	31.1	31.1
	Total (excluding automotive group)...	680,249	633,414	346,137	316,215	34.1	33.6
	Durable goods stores, total.....	349,815	295,041	126,118	109,354	27.1	27.6
52	Building materials, hardware, garden supply, and mobile home dealers.....	49,696	43,038	21,157	18,169	30.4	30.4
521,3,5	Building materials, supply, hardware stores	43,164	37,377	18,261	15,262	30.3	29.6
521,3	Building materials and supply stores.....	36,326	31,283	14,537	12,219	29.1	28.8
525	Hardware stores.....	6,838	6,094	3,724	3,043	36.4	33.7
55 ex. 554	Automotive dealers.....	228,348	188,767	56,046	48,577	20.1	20.9
551,2,5,6,7,9	Motor vehicle and miscellaneous automotive dealers.....	212,763	173,464	47,813	40,569	18.8	19.3
551,2	Motor vehicle dealers.....	202,799	165,949	43,951	38,169	18.2	19.1
551	Motor vehicle dealers (franchised).....	194,476	157,991	41,435	35,558	17.9	18.7
553	Automotive and home supply stores.....	15,585	15,303	8,233	8,008	34.6	35.1
57	Furniture, home furnishings, equipment stores	39,002	34,383	23,965	21,735	38.8	39.7
571	Furniture and home furnishings stores.....	20,629	18,566	14,869	13,143	42.5	42.4
5712	Furniture stores.....	13,187	11,964	9,246	8,211	41.8	41.7
5722,32	Household appliance, radio, and TV stores..	15,710	13,185	7,473	7,101	33.0	36.1
5722	Household appliance stores.....	5,727	5,001	2,136	1,993	27.6	29.0
5944	Jewelry stores.....	5,535	4,974	5,156	4,539	50.0	49.6
	Nondurable goods stores, total.....	558,782	527,140	276,065	255,438	33.4	32.8
53	General merchandise group stores.....	103,750	92,548	53,748	48,757	35.1	35.0
531,9	Department stores, miscellaneous general merchandise stores.....	97,711	86,887	50,353	45,774	35.0	35.0
531	Department stores.....	87,131	76,841	45,862	41,480	35.5	35.6
533	Variety stores.....	6,039	5,661	3,395	2,983	37.3	34.6
54	Food stores.....	206,468	195,341	64,816	60,032	24.0	23.6
541	Grocery stores.....	197,114	185,954	57,949	53,555	22.8	22.4
554	Gasoline service stations.....	83,603	83,641	15,769	15,058	15.8	15.2
56	Apparel and accessory stores.....	39,375	36,551	26,987	25,003	41.5	41.5
561	Men's, boys' clothing, furnishings stores..	4,954	4,536	3,545	3,463	42.6	43.5
562	Women's ready-to-wear stores.....	14,628	13,813	10,020	9,386	41.0	41.6
565	Family clothing stores.....	10,501	9,973	6,441	5,942	38.8	38.5
566	Shoe stores.....	5,822	5,498	4,655	4,407	45.0	45.0
58	Eating and drinking places.....	48,139	45,320	76,494	69,287	61.4	60.4
591	Drug stores and proprietary stores.....	31,202	28,059	12,449	12,576	28.8	31.4
592	Liquor stores.....	13,737	14,392	4,210	4,691	23.2	24.7
53,56,57,594	GAF, total. ²	207,887	186,215	122,588	110,802	38.0	38.0

¹See explanatory material for an explanation of gross margin.²GAF represents stores which specialize in department store types of merchandise (see explanatory material).

Note: Measures of sampling variability for purchases are provided in table A-1. However, no measures of sampling variability are available for gross margin.

Accounts Receivable

Approximately 98 percent of the 1984 year-end credit balances due from customers of the general merchandise group was on installment accounts. Installment accounts represented approximately 74 percent of year-end 1984 outstanding balances from furniture group stores. In contrast, the credit balances for building materials dealers were predominantly on charge accounts (83 percent of their total accounts receivables). For automotive dealers, about 59 percent of the balances were outstanding charge accounts.

Retail stores registered a year-to-year increase of 7.0 percent to a level of \$54.1 billion in accounts receivable balances as of December 31, 1984. Charge account balances were up 2.9 percent while installment accounts increased 8.5 percent after advancing over 15 percent between 1982 and 1983.

Accounts receivable balances for nondurable goods stores amounted to \$38.7 billion, up 8.2 percent from 1983. The general merchandise group reported unpaid balances totaling \$30.6 billion, which represented 57 percent of the total for all retail stores.

Table 9. Estimated Accounts Receivable of Retail Stores, by Type of Account and Kind of Business: End of Year 1984 and 1983

(Millions of dollars)

SIC	Kind of business	Total Accounts Receivable		Type of account							
				Charge		Installment					
		Total				Open-end		Closed-end			
		1984	1983 ¹	1984	1983 ¹	1984	1983 ¹	1984	1983 ¹	1984	1983 ¹
	Retail trade, total.....	54,122	50,560	13,349	12,978	40,773	37,582	36,650	33,858	4,123	3,724
	Total (excluding automotive group).....	49,929	46,359	10,894	10,729	39,035	35,630	35,582	32,451	3,453	3,179
	Durable goods stores, total.....	15,451	14,805	8,012	7,469	7,439	7,336	4,574	4,735	2,865	2,601
52	Building materials, hardware, garden supply, and mobile home dealers.....	4,429	4,259	3,668	3,526	761	733	668	624	(S)	(S)
55 ex. 554	Automotive dealers.....	4,193	4,201	2,455	2,249	(S)	(S)	(S)	(S)	(S)	(S)
57	Furniture, home furnishings, and equipment stores.....	4,749	4,464	1,233	1,142	3,516	3,322	1,745	1,665	(S)	(S)
	Nondurable goods stores, total....	38,671	35,755	5,337	5,509	33,334	30,246	32,076	29,123	1,258	1,123
53	General merchandise group stores ²	30,594	27,750	681	655	29,913	27,095	29,075	26,354	838	741
531	Department stores ²	30,337	27,501	632	587	29,705	26,914	28,899	26,197	806	717
554	Gasoline service stations.....	968	1,020	863	889	(S)	(S)	(S)	(S)	(S)	(S)
56	Apparel and accessory stores.....	2,351	2,296	656	647	1,695	1,649	1,650	1,606	(S)	(S)
58	Eating and drinking stores.....	546	556	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)

(S) Does not meet publication standards because of high sampling variability.

¹Revised

²Includes mail-order houses engaged in the sale of department store merchandise (SIC 5961 part).

NOTE: Measures of sampling variability are shown in table A-2.

Table 10. Accounts Receivable of Retail Stores Percent Change by Type of Account and Kind of Business: End of Year 1984/1983

(Millions of dollars)

SIC	Kind of business	Total Accounts Receivable	Type of account			
			Charge	Installment		
				Total	Open-end	Closed-end
	Retail trade, total.....	+7.0	+2.9	+8.5	+8.2	+10.7
	Total (excluding automotive group).....	+7.7	+1.5	+9.6	+9.6	+8.6
	Durable goods stores, total.....	+4.4	+7.3	+1.4	-3.4	+10.1
52	Building materials, hardware, garden supply, and mobile home dealers.....	+4.0	+4.0	+3.8	+7.1	(S)
55 ex. 554	Automotive dealers.....	-0.2	+9.2	(S)	(S)	(S)
57	Furniture, home furnishings, and equipment stores.....	+6.4	+8.0	+5.8	+4.8	(S)
	Nondurable goods stores, total....	+8.2	-3.1	+10.2	+10.1	+12.0
53	General merchandise group stores ¹	+10.2	+4.0	+10.4	+10.3	+13.1
531	Department stores ¹	+10.3	+7.7	+10.4	+10.3	+12.4
554	Gasoline service stations.....	-5.1	-2.9	(S)	(S)	(S)
56	Apparel and accessory stores.....	+2.4	+1.4	+2.8	+2.7	(S)
58	Eating and drinking stores.....	-1.8	(S)	(S)	(S)	(S)

(S) Does not meet publication standards because of high sampling variability.

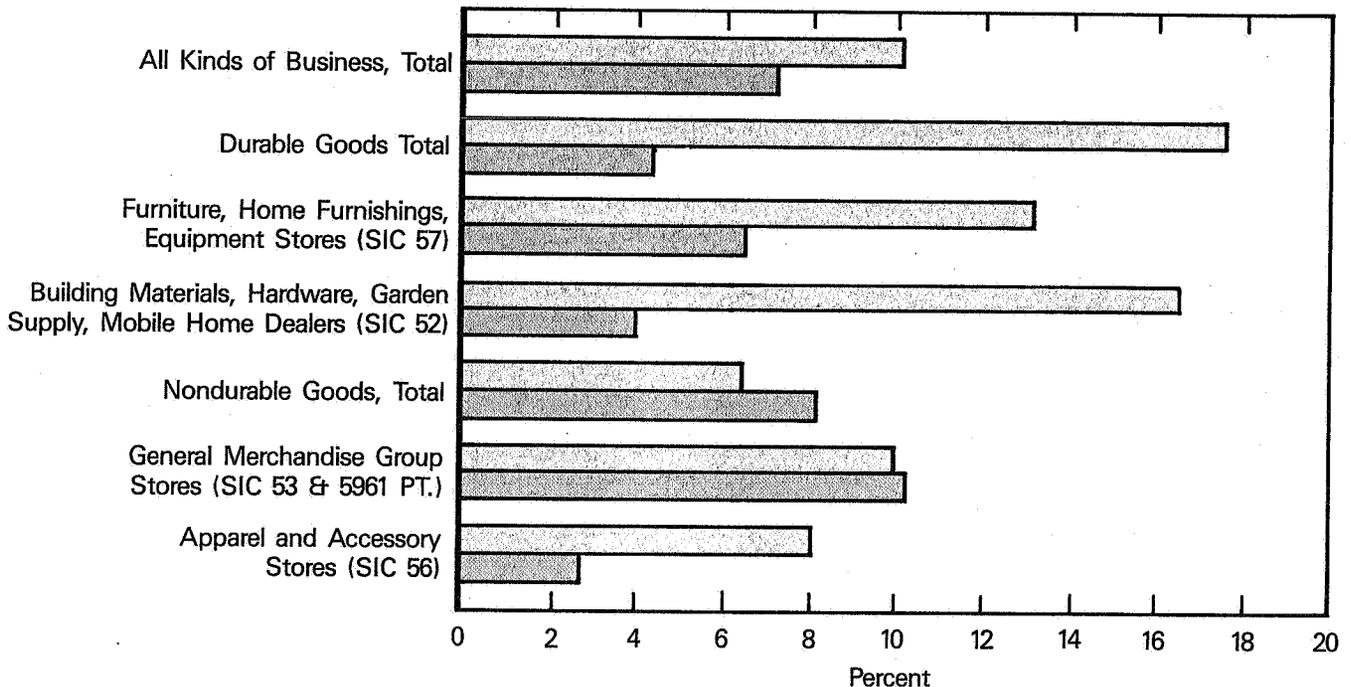
¹Includes mail-order houses engaged in the sale of department store merchandise (SIC 5961 part).

Note: Measures of sampling variability are shown in table A-2.

FIGURE 8.

Sales and Accounts Receivable Percent Change, by Selected Kind of Business: 1984/1983

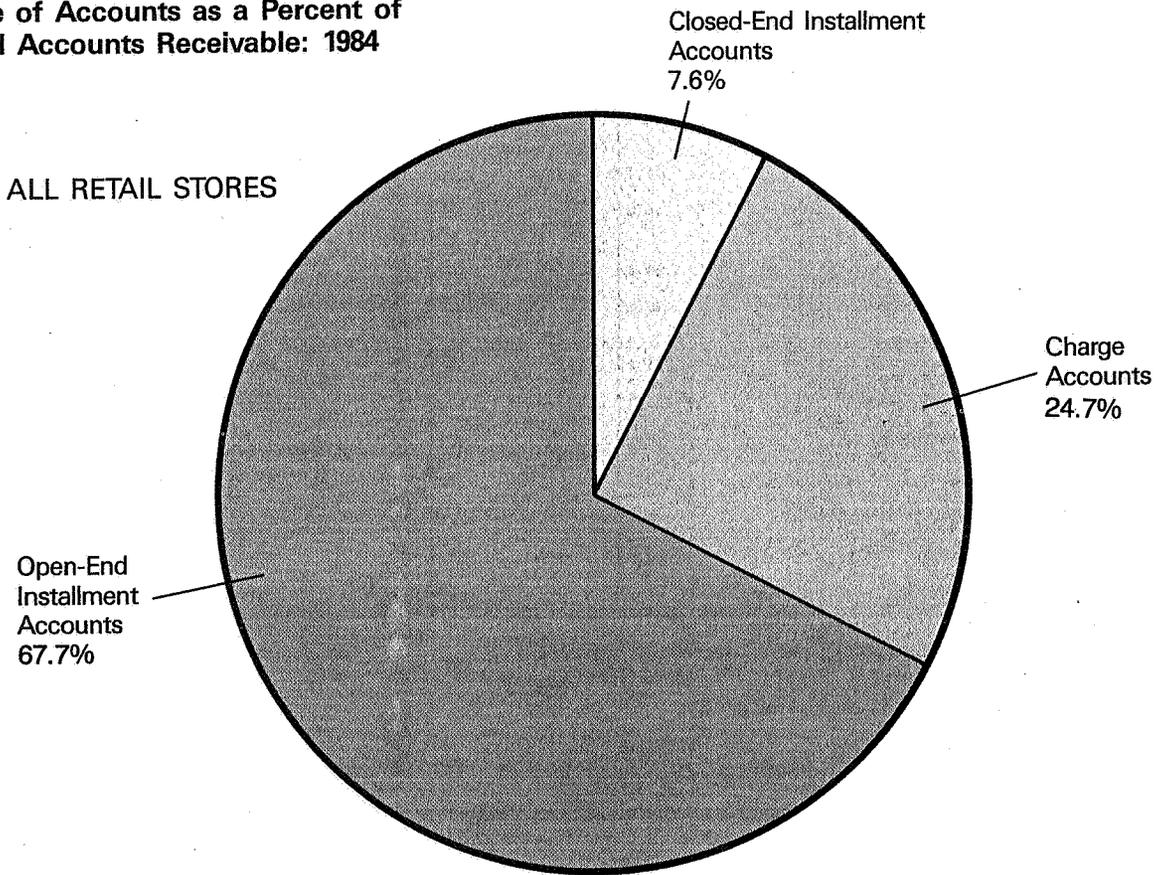
Sales
 Accounts Receivable



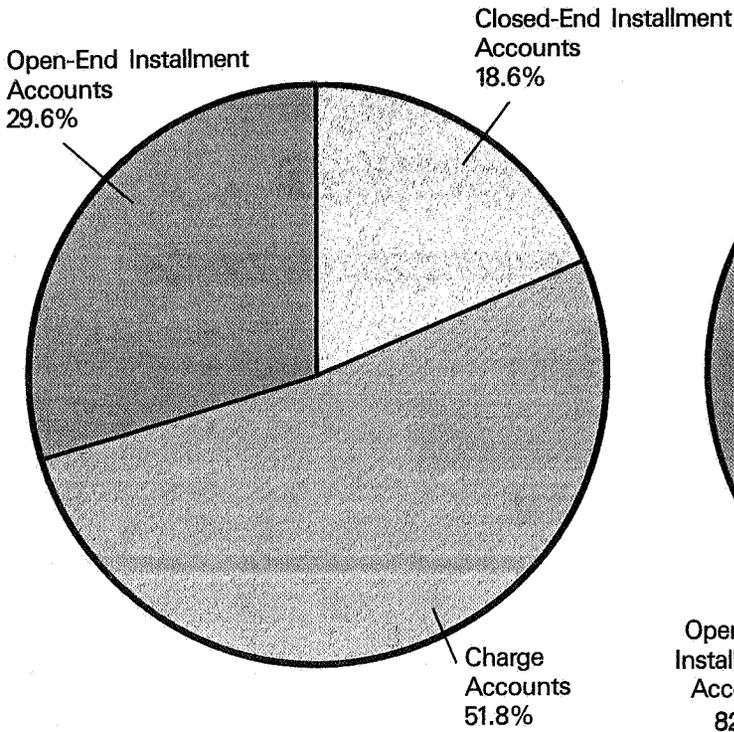
Note: The data represented graphically in the above chart are subject to the sampling variabilities as presented in tables A-1 and A-2.

FIGURE 9.

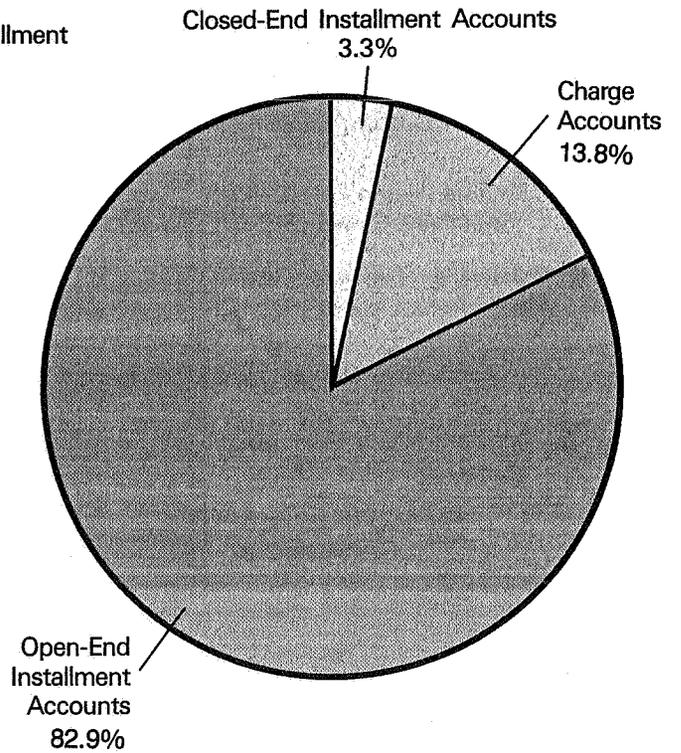
Type of Accounts as a Percent of Total Accounts Receivable: 1984



DURABLE GOODS STORES, TOTAL



NONDURABLE GOODS STORES, TOTAL



Appendix A. Explanatory Material

DEFINITION OF TERMS

Retail Trade

Retail trade, as defined in major groups 52 through 59 of the Standard Industrial Classification (SIC) Manual, includes establishments engaged in selling merchandise for personal or household consumption and rendering services incidental to the sale of the goods. Exceptions to this general rule are made necessary by trade practices. For example, lumber yards and paint, glass, and wallpaper stores are included in retail trade if they sell to the general public, even if a higher proportion of their sales is made to contractors. Also, establishments engaged in selling products such as typewriters, stationery, or gasoline to the general public are classified in retail trade, even though such products may not be used for personal or household consumption. However, even within these areas of exception to the general rule, establishments that sell exclusively to business establishments, institutional and industrial users, or contractors are classified in wholesale trade.

Additional characteristics of retail trade establishments are that they usually operate at fixed places of business; they are engaged in activities to attract the general public to buy; they buy or receive merchandise as well as sell; they may process their products, but such processing is incidental or subordinate to selling; and they are considered as retail in the trade. Not all of these characteristics need be present, and some are modified by trade practice.

Kind-of-business classifications as assigned in the SIC system are not interchangeable with commodity classifications. Most businesses sell several kinds of commodities. The SIC code assigned generally reflects the individual commodity, the commodity group which is the primary source of the establishment's receipts, or some mixture of commodities which characterizes the establishment's business. Consequently, classification of establishments by SIC generally does not make it possible to determine either the number of establishments handling a particular commodity or the sales of that commodity. For example, the food group classification excludes stores selling food if the sale of food is not the primary source of receipts; moreover, even though stores are classified as food stores, some of their receipts may be derived from the sale of nonfood products.

Sales

Sales include the following: Merchandise sold for cash or credit at retail and wholesale by establishments primarily engaged in retail trade; amounts received from customers for layaway pur-

chases; receipts from rental or leasing of vehicles, equipment, instruments, tools, etc; receipts for delivery, installation, maintenance, repair, alteration, storage, and other services; and gasoline, liquor, tobacco, and other excise taxes which are paid by the manufacturer or wholesaler and passed along to the retailer. Sales are net after deductions for refunds and allowances for merchandise returned by customers. Trade-in allowances and manufacturers' rebates are not deducted from total sales, however, rebates offered by the retailer are deducted. Total sales do not include commissions from vending machine operators, sale of lottery tickets, or non-operating income from such sources as investments, rental or sale of real estate, etc.

Sales exclude sales and excise taxes collected directly from customers and paid directly to a local, State, or Federal tax agency. The sales tax percentages shown in table 2 were derived from separate reporting of these taxes on the annual survey by the retail firms selected. Also excluded from sales are receipts from customers for carrying or other credit charges.

The sales figures represent total sales and receipts of all establishments primarily engaged in retail trade. They do not include sales at retail by manufacturers, wholesalers, service establishments, and others whose primary activity is other than retail trade.

Merchandise Inventories

Merchandise inventories include stocks of goods (valued at cost) held for sale through retail stores. Methods of valuation may vary according to the accounting practices of the firm. Merchandise inventories are shown for stores and warehouses servicing retail establishments. Included are only those warehouses which maintained supplies of merchandise primarily intended for distribution to retail stores within the organization.

Merchandise inventories exclude the value of fixtures, furnishings, equipment, and supplies used in store and warehouse operations and not held for resale. Inventories were reported as of the close of the calendar year, except for some businesses which used a fiscal year rather than a calendar year for accounting purposes. About 23 percent of the retail inventories total refers to a fiscal-year end other than December 31, but this varied by kind of business (from about 54 percent for stores in the general merchandise group to about 6 percent for automotive dealers). Inventory data for a date other than December 31 have been adjusted to a December 31 figure based on ratios developed from the Monthly Retail Inventory Survey.

However, for firms which value their inventories on a last-in first-out (LIFO) basis as well as another method (e.g., first-in first-out) the LIFO value of inventories are shown in this publication.

The sales/inventory ratios shown in table 5 indicate the relationship of annual sales to December 31 inventories and are derived by dividing annual sales (table 1) by the cost value of inventories (table 5).

In addition to reporting the total cost value of inventory, respondents in the annual survey were requested to report the accounting procedure used to determine that cost value. Table 6 shows, as a percent of total value, the alternative methods in common use for determining the cost value of the units remaining in inventory as of the end of the year.

Purchases, Cost of Goods Sold, and Gross Margin

Purchases. Purchases represent the total cost, after deduction of returns and discounts for early payment, of merchandise which was purchased for resale during the year, whether or not payment for the merchandise was made during the year. Purchases data include cash and credit purchases made at central offices and company warehouses, but exclude deliveries from central offices or warehouses to the retail store. Also included are the cost of freight, delivery and other transportation costs, import duties, goods in transit where title has passed to the purchaser, and amounts allowed for trade-ins exclusive of rebates and discounts granted as an increase in trade-in allowance.

Companies engaged in both manufacturing and retail operations were asked to report purchases at the cost value of inter-company transfers from their plants or warehouses to their retail stores. These companies were also requested to report the cost of outside purchases.

Purchases exclude expenditures for supplies or equipment intended for company use rather than for resale, and also goods involved in the purchase price of the business.

Cost of goods sold. This item is not shown separately in this report. Cost of goods sold was calculated by adding all purchases (net of returns, allowances, and discounts but including charges for freight, insurance, etc.) during the year to the December 31, 1983 inventory to obtain cost of goods available for sale. Cost of goods sold was obtained by deducting the December 31, 1984 inventory from cost of goods available for sale.

Gross Margin. This item represents total sales less cost of goods sold. Gross margin includes the cost of all materials (as distinguished from goods to be resold) and services provided in retail establishments whether provided by the retail firm itself or purchased by it from others. Also included are other items such as rents, utilities, profit or loss, etc.

Accounts Receivable Balances

Retail accounts receivables are amounts owed to retail stores by their customers for purchases made on credit. The data in this report refer to receivables outstanding as of the end of the year, including receivables against which the firm has borrowed. However, credit paper discounted or sold to others (e.g., consumer credit paper sold to financial institutions or collecting agencies) and amounts actually charged off as bad debts are excluded. Also excluded are amounts charged on credit cards

issued by oil companies, banks, and other such organizations that issue credit cards.

Charge accounts are credit accounts for which full payment is scheduled to be made at the end of the customary billing period.

Installment accounts are credit accounts for which payment is scheduled to be made in two or more parts. These accounts represent two major types—open-end and closed-end.

Open-end installment accounts are primarily revolving or optional accounts where a deferred payment privilege is extended through a line of credit and the customer has the option of paying the balance in full (usually with no finance charge) or paying in two or more installments subject to some minimum required payment with a finance charge usually assessed.

Closed-end installment accounts are those generally requiring a new contract to cover each extension of credit. A precomputed finance charge is assessed at the time credit is extended and specified fixed schedules of installment payments are established with the number and the amount of payments and due dates specified in the contract.

GAF

GAF includes the following: General merchandise group stores (SIC 53); apparel and accessory stores (SIC 56); furniture, home furnishings, and equipment stores (SIC 57); and miscellaneous shopping goods stores (SIC 594). GAF represents stores which specialize in department store types of merchandise.

Unpublished Data

Selected additional data, such as dollar volume sales estimates for some kinds of business not separately shown in this report, are produced as a byproduct of the regularly published statistics. These additional data have not been included in this publication because their sampling variability is so high as to make them potentially misleading. The Bureau of the Census, on written request, will release such figures for individual use. The estimates should be used with caution and should not be published. It should be noted that some unpublished figures can be derived directly from this report by subtracting published data from their respective totals. However, the figures obtained by such subtraction would be subject to the high sampling variability described previously for unpublished kinds of business.

Group II data (see Group II explanation) for sales, merchandise inventories, and accounts receivable are also available on written request to the Bureau of the Census.

SAMPLE DESIGN AND RELIABILITY OF DATA

Description of Sample

The 1984 Annual Retail Trade sample consists of all sampling units tabulated in the production of monthly estimates of retail sales published in the Current Business Reports Series BR, *Monthly Retail Trade*. Specifically, it consists of all sampling units in the list component and the area component of the sample for

the months of November and December 1984 and January 1985. The list component also includes sampling units that did not contribute to the November and December 1984 and January 1985 estimates, but did contribute to at least one of the monthly sales estimates for 1983 or 1984. The *list component* is composed of a fixed panel of large businesses, most of which were selected with certainty, and three rotating panels of smaller businesses. The *area component* consists of twelve panels of land segments. In the monthly survey, only one rotating panel in the list component and only one rotating panel in the area component, plus the list component's fixed panel, are canvassed in any given month. In the annual retail trade survey, all three rotating list panels, the fixed panel, and three rotating area panels are used, thereby reducing the sampling variability of the annual estimates from that of the monthly estimates.

The List Sample. The list sample is a probability sample selected initially from the retail employers (Standard Industrial Classification (SIC) 52-59) contained in the Bureau's Standard Statistical Establishment List (SSEL), which effectively covers all employers who made social security payments for their employees under the Federal Insurance Contributions Act (FICA) during 1979.

The list sample originally was drawn from the SSEL as updated to December 31, 1979. The initial SSEL consisted of two lists. The first list was made up of all employer identification (EI) numbers (assigned in connection with FICA) with reported payroll in at least one quarter of 1979. The second list consisted of all establishments of known multiestablishment companies as of December 31, 1979. These lists contained information on sales/receipts, payroll, employment, name and address, kind-of-business classification, etc.

Before the sampling frame was available, a study was made of the universe of retail businesses using files from the 1977 Census of Retail Trade. This study determined the stratification of the sampling units based on 1977 sales and kind of business, and also determined the optimal allocation of the sample necessary to meet specified sampling variability objectives for sales estimates for different kind-of-business groups. The primary stratum boundary determined in the study was the certainty cutoff to be used for each kind of business. The cutoff, which ranged from annual sales of \$3 million to annual sales of \$100 million, was particularly important since it also determined the type of sampling unit.

Sampling units for the list sample consisted of both companies and EI's. For an EI to be eligible for the initial list sample, the EI had to be active, i.e., had payroll in 1977 and was on the latest available Internal Revenue Service (IRS) mailing list for FICA taxpayers. If a known company had total retail sales (on a 1979 basis) above the cutoff for its major kind of business, the company was selected for the sample with certainty (i.e. probability = 1.0). The company, which might consist of two or more EI's, was then the sampling unit; therefore, any new retail establishments that the company might acquire, even if under new or different EI's, were in the sample with certainty. Single-establishment companies, whether or not selected with certainty, were considered as EI sampling units.

All retail companies not selected with certainty were treated on an EI basis; that is, the EI number was the sampling unit. The

EI numbers were then stratified according to their major kind of business and their estimated sales (on a 1977 basis). Within each stratum, a simple random sample of EI's was selected. The sampling rates for these EI numbers varied between 1 in 3 and 1 in 1,000. Three such samples of EI numbers, called panels, were drawn. Since all three panels were canvassed in the annual retail trade sample, the sampling rates varied between 1 in 1 and 1 in 333.

For all EI "births" after the initial selection, a two-phase selection procedure was used. EI births are new EI's recently assigned by the Internal Revenue Service (IRS) and currently on the IRS mailing list for FICA taxpayers. In the first phase, births were stratified by kind of business and size (expected employment or quarterly payroll). A relatively large sample was drawn and canvassed for a more reliable measure of size (sales/receipts in 2 recent months) and a more detailed kind-of-business code, if needed.

Using this more reliable information, the births selected in phase 1 were subjected to probability-proportional-to-size sampling with overall probabilities equivalent to those used in drawing the initial sample from the 1979 SSEL. Because of the lag in reporting births to the IRS and the SSA and the time needed to accomplish the two-phase birth-selection procedure carried out quarterly, births were actually added to the sample approximately 12 to 18 months after they began operation. During this period, they were represented by the area sample.

To be eligible for list sample canvass and tabulation in a given month, a retail noncertainty business must meet both of the following requirements:

1. It must be on the latest available IRS mailing list for the FICA taxpayers.
2. It must have been selected from either the SSEL or the file of employer births. For this purpose, a universe file of all retail businesses ever given a chance of selection is maintained. This file shows, among other things, which EI numbers actually have been selected.

For businesses that were selected into the sample with certainty, the first requirement is changed. These certainty sampling units are not dropped from canvass and tabulation if they are no longer on the IRS mailing list. Rather, these businesses are contacted, and, if there are successor businesses, they are added to the survey. This is a tighter form of control for the larger businesses.

The Area Sample. The area sample is a multistage sample. In the first stage, 10 primary sampling units (single counties or small groups of contiguous counties) were selected with certainty and 48 were drawn with probability proportional to size (population). In succeeding stages, a sample of small land segments was selected in each primary sampling unit (PSU) and was then divided into 6 or 12 area panels to be used in different months on a rotating basis. These land segments contained an average of four retail establishments at the time of selection. The probability of selection of the segments is usually 1 in 1,000 (1 in 2,000 or 1 in 3,000 in the smallest PSU's). Approximately 420 land segments are enumerated each month.

In the annual retail trade survey sample, three area sample panels are used. This reduces the overall sampling rate to 1 in 333 (1 in 667 or 1 in 1,000 in the smallest PSU's).

All retail establishments in these selected land segments are canvassed. Sufficient information (mainly concerning the EI number) is obtained to determine whether the business has had a chance of selection in the list sample component. If it has no EI number or if its EI number fails to match either the list sample universe or the current FICA mailing list, it is tabulated in the area sample. The area sample thus includes businesses without employees and employers, mainly recent EI "births," not represented in the list sample.

Group II. Group II consists of companies which had 11 or more retail establishments as of December 31, 1979, and which qualified for certainty selection. To qualify for certainty, total annual sales of these companies (on a 1977 basis) had to exceed specified dollar volume cutoffs which varied by kind of business. The certainty cutoffs ranged from annual sales of \$3 million to annual sales of \$100 million or more.

ESTIMATION

The sales, purchases, and inventories estimates published in this report are derived from the Annual Retail Trade Survey estimates adjusted by the 1982 Census of Retail Trade sales estimates. Data from the Annual Retail Trade Survey are based upon the summation of weighted data from sampling units in the survey (see sample design above). The assigned weights are the inverse of the probability of selection (or sampling rate) of the sampling units. The 1982 Census of Retail Trade is a complete enumeration of all retail establishments in the United States.

Sales, Inventories, and Purchases

For most detailed kinds of business, the 1984 sales, inventories, and purchases estimates published in this report represent the product of the estimate from the 1984 Annual Retail Trade Survey and the ratio of the 1982 Census of Retail Trade sales estimate to the 1982 Annual Retail Trade Survey sales estimate. Similarly, revised 1983 estimates were derived from the product of the 1983 Annual Retail Trade Survey estimate and the ratio of 1982 census sales to 1982 annual sales. Estimates of sales inventories, and purchases for the aggregate levels were obtained by summation.

The estimates of total inventory published in this report exclude last-in first-out (LIFO) reserve for firms which are on a LIFO basis. (The LIFO reserve is the difference between a given physical stock valued on a non-LIFO basis, for example, first-in first-out (FIFO), and that same physical stock valued at LIFO (i.e., non-LIFO value)). In the Annual Retail Trade Survey, sampling units which used a LIFO cost basis for part or all of their inventory were also asked to report LIFO reserve. Estimates of inventory (including reserve) were developed from the summation of weighted data reported by the sampling units. Estimates of LIFO reserve were then developed and subtracted

from the inventory (including reserve) estimates to yield the published inventory estimates.

Accounts Receivable

The 1984 accounts receivable estimates were developed from summations of weighted data from the 1984 Annual Retail Trade Survey. These estimates have not been adjusted to 1982 Census estimates.

RELIABILITY OF DATA

Estimated measures of the sampling variability of the estimates are shown in tables A-1 and A-2. Measures of sampling variability for sales-inventory ratios of retail stores have not been computed but, in general, are expected to be less than those for inventory dollar volume estimates.

The standard error of the estimate is a measure of the variability among the estimates from all possible samples of the same size and design and, thus, is a measure of the precision with which an estimate from a particular sample approximates the results of a complete enumeration. The coefficient of variation (expressed as a percent) is the standard error of the estimate times 100 percent divided by the value being estimated. Note that the coefficients of variation are estimates derived from the sample and are also subject to sampling variability.

The coefficients of variation presented in tables A-1 and A-2 permit certain confidence statements about the sample estimates. The particular sample used in this survey was one of a large number of samples of the same size that could have been selected using the same design. In about two out of three of these samples, the estimate would differ from a complete enumeration by less than the corresponding percentage for that estimate shown in tables A-1 and A-2. In about 19 out of 20 of these samples, the estimates would differ from the result of a complete enumeration by less than twice the percentages shown.

To illustrate the computations involved in the above confidence statements as related to dollar volume sales assume that an estimate published in table 1 is \$10,750 million for a particular year and that the coefficient of variation for this estimate, as given in table A-1 is 1.8 percent, or 0.018. Multiplying \$10,750 million by 0.018 yields \$194 million. Therefore, a 67-percent confidence interval is \$10,556 million. to \$10,944 million (\$10,750 million plus or minus \$194 million). If corresponding confidence intervals were constructed for all possible samples of the same size and design, approximately two out of three (67 percent) of the intervals would contain the figure obtained from a complete enumeration. Similarly, a 95-percent confidence interval is \$10,362 million to \$11,138 million (\$10,750 million plus or minus \$388 million).

The coefficients of variation shown in this report do not measure biases which might arise from difference of response or nonreporting. Nonresponse amounted to about 6 percent for sales, 5 percent for inventories, 11 percent for purchases, and 2 percent for accounts receivable, on the basis of total dollar volume estimates.

Table A-1. Estimated Coefficients of Variation for Sales, Purchases, and Inventory Estimates

(in percent)

SIC	Kind of business	Dollar volume Estimates			Year-to-year Ratios		
		Sales	Inventory	Purchases	Sales	Inventory	Purchases
	Retail trade, total.....	0.5	0.7	0.5	0.4	0.6	0.5
	Total (excluding automotive group).....	0.5	0.8	0.5	0.5	0.6	0.4
	Durable goods stores, total.....	1.0	1.4	1.1	0.9	1.1	0.9
52	Building materials, hardware, garden supply, and mobile home dealers.....	2.9	4.1	3.0	2.1	2.7	1.6
521,3,5	Building materials, supply, hardware stores.....	3.0	4.3	3.0	2.1	2.7	1.5
521,3	Building materials and supply stores.....	3.4	5.3	3.5	2.2	2.9	1.5
525	Hardware stores.....	5.9	6.7	5.1	5.8	6.2	5.1
55 ex. 554	Automotive dealers.....	1.4	1.9	1.5	1.1	1.7	1.3
551,2,5,6,7,9	Motor vehicle and miscellaneous automotive dealers.....	1.4	2.1	1.5	1.2	1.9	1.3
551,2	Motor vehicle dealers.....	1.4	1.8	1.5	1.1	1.8	1.3
551	Motor vehicle dealers (franchised).....	1.4	1.9	1.6	1.1	1.8	1.3
553	Auto and home supply stores.....	4.1	5.1	6.5	3.2	3.6	6.8
57	Furniture, home furnishings, equipment stores.....	1.9	2.4	1.9	1.6	2.0	1.7
571	Furniture and home furnishings stores.....	2.5	3.2	2.6	2.1	2.8	2.2
5712	Furniture stores.....	3.4	4.0	3.5	2.9	3.4	2.9
5722,32	Household appliance, radio, and TV stores.....	3.2	4.3	3.1	2.7	3.4	2.9
5722	Household appliance stores.....	3.3	3.6	3.5	2.7	2.8	2.8
5944	Jewelry stores.....	2.5	2.6	4.1	2.6	3.5	5.0
	Nondurable goods stores, total.....	0.5	0.5	0.5	0.5	0.5	0.5
53	General merchandise group stores.....	0.3	0.4	0.3	0.2	0.2	0.2
531,9	Department stores, miscellaneous general merchandise stores.....	0.3	0.4	0.3	0.2	0.1	0.2
531	Department stores.....	0.3	0.3	0.3	0.3	0.4	0.2
539	Miscellaneous general merchandise stores.....	2.4	(NA)	(NA)	1.6	(NA)	(NA)
533	Variety stores.....	1.2	1.5	1.4	0.7	1.5	0.7
54	Food stores.....	0.9	1.2	0.9	0.8	1.0	0.9
541	Grocery stores.....	1.0	1.2	1.0	0.8	1.0	0.9
546	Retail bakeries.....	5.2	(NA)	(NA)	3.5	(NA)	(NA)
554	Gasoline service stations.....	1.9	3.4	2.1	1.7	2.5	1.8
56	Apparel and accessory stores.....	1.2	2.0	1.4	1.0	1.8	1.5
561	Men's, boy's clothing, furnishings stores.....	2.0	3.9	3.1	2.0	4.4	3.1
562,3,8	Women's clothing, specialty stores, furriers.....	2.1	(NA)	(NA)	1.4	(NA)	(NA)
562	Women's ready-to-wear stores.....	2.1	3.5	2.2	1.3	2.7	1.4
565	Family clothing stores.....	2.0	3.5	2.9	2.5	2.7	3.9
566	Shoe stores.....	2.6	3.0	2.8	1.7	2.1	2.0
58	Eating and drinking places.....	1.8	2.7	1.8	1.9	2.6	1.8
5812	Eating places.....	1.9	(NA)	(NA)	2.1	(NA)	(NA)
5812(part)	Restaurants, lunchrooms, cafeterias.....	2.3	(NA)	(NA)	2.2	(NA)	(NA)
5812(part)	Refreshment places.....	3.2	(NA)	(NA)	4.0	(NA)	(NA)
5813	Drinking places (alcoholic beverages).....	4.9	(NA)	(NA)	5.0	(NA)	(NA)
591	Drug stores and proprietary stores.....	1.0	1.3	1.1	1.1	1.2	1.1
592	Liquor stores.....	3.9	3.3	4.2	3.6	4.4	4.0
596	Nonstore retailers..... ¹	2.2	(NA)	(NA)	2.0	(NA)	(NA)
5961(part)	Mail-order houses (department store merchandise).....	0.7	(NA)	(NA)	0.7	(NA)	(NA)
53,56,57,594	GAF, total..... ²	0.6	0.8	0.6	0.5	0.7	0.5

¹Includes establishments primarily selling merchandise through coin-operated vending machines, by house-to-house canvass, and from mail-order.²GAF represents stores which specialize in department store types of merchandise (see explanatory material).

Note: The estimates of sampling variability shown above are based on sales, inventory and purchases estimates derived from the annual retail trade survey.

NA Not applicable

Table A-2. Estimated Coefficients of Variation for Accounts Receivable Estimates
(in percent)

SIC	Kind of business	Total Accounts Receivable		Type of account			
				Charge	Installment		
		Dollar volume estimates	Year-to-year ratios		Dollar volume estimates	Dollar volume estimates	Dollar volume estimates
	Retail trade, total.....	1.3	0.9	4.0	1.2	0.7	10.2
	Total (excluding automotive group).....	1.1	0.6	4.4	0.9	0.5	8.8
	Durable goods stores, total.....	4.1	2.8	5.5	5.9	5.6	14.7
52	Building materials, hardware, garden supply, and mobile home dealers.....	5.5	3.3	7.2	12.0	11.7	(S)
55 ex. 554	Automotive dealers.....	5.9	8.3	6.8	(S)	(S)	(S)
57	Furniture, home furnishings, and equipment stores.....	7.1	3.3	8.4	8.6	10.1	(S)
	Nondurable goods stores, total....	0.7	0.5	4.2	0.4	0.4	4.6
53	General merchandise group stores.....	0.2	0.4	1.4	0.2	0.1	0.3
531	Department stores.....	0.0	0.0	0.0	0.0	0.0	0.0
554	Gasoline service stations.....	7.3	7.8	7.6	(S)	(S)	(S)
56	Apparel and accessory stores.....	2.5	3.8	7.5	2.9	2.8	(S)
58	Eating and drinking stores.....	13.4	5.8	(S)	(S)	(S)	(S)

S Does not meet publication standards because of high sampling variability.

Appendix B. Kind-of-Business Classifications

GENERAL DESCRIPTION

Retail trade SIC Major Groups 52-59, includes establishments primarily engaged in selling merchandise for personal or household consumption and rendering services incidental to the sale of goods.

The kinds of business shown in this report parallel broad classifications defined in the 1972 edition of the Standard Industrial Classification (SIC) manual.

Descriptions of each kind of business follow. Data for some kinds of business are not shown separately but are included in the major group or other totals.

DURABLE GOODS

Building Materials, Hardware, Garden Supply, and Mobile Home Dealers (SIC Major Group 52)

This major group includes retail establishments primarily engaged in selling lumber and other building materials; paint, glass, and wallpaper; hardware; nursery stock; lawn and garden supplies; and mobile homes.

It includes lumber and other building materials dealers and paint, glass, and wallpaper stores selling to the general public, even if sales to contractors account for a larger proportion of total sales. These establishments are known as "retail" in the trade. Establishments primarily selling these products but not selling to the general public are classified in wholesale trade.

Lumber and Other Building Materials Dealers (SIC 521).¹ Establishments engaged in selling primarily lumber, or lumber and a general line of building materials, to the general public. The lumber which they sell may include rough and dressed lumber, flooring, molding, doors, sashes, frames, and other millwork. The building materials may include roofing, siding, shingles, wallboard, paint, brick, tile, cement, sand, gravel, and other building materials and supplies. Hardware is often an important line of retail lumber and building materials dealers. Establishments known as "home centers" are included here.

Paint, Glass, and Wallpaper Stores (SIC 523).¹ Establishments engaged in selling primarily paint, glass, and wallpaper, or any combination of these lines, to the general public.

Hardware Stores (SIC 525). Establishments primarily selling a number of basic hardware lines such as tools, builders' hardware, paint and glass, housewares and household appliances, cutlery, and roofing materials, no one of which accounts for 50 percent or more of the sales of the establishments.

Retail Nurseries, Lawn and Garden Supply Stores (SIC 526).¹ Establishments primarily engaged in selling trees, shrubs, other plants, seeds, bulbs, mulches, soil conditioners, fertilizers, pesticides, garden tools, and other garden supplies to the general public. These establishments primarily sell products purchased from others, but may sell some plants which they grow themselves.

Mobile Home Dealers (SIC 527).¹ Establishments primarily engaged in the retail sale of new and used mobile homes, including parts and accessories.

Automotive Dealers (SIC Major Group 55 ex.554)

This major group includes retail dealers selling new and used automobiles, boats, recreational and utility trailers, and motorcycles; and those selling new automobile parts and accessories. Automobile repair shops maintained by the establishments engaged in the sale of new automobiles are also included.

Motor Vehicle Dealers (Franchised)-New and Used (SIC 551). Establishments primarily engaged in the sale of new automobiles or new and used foreign or domestic automobiles. These establishments frequently maintain repair departments and used car lots and carry stocks of replacement parts, tires, batteries, and automotive accessories. Used car lots and repair departments operated by franchised new passenger car dealers are not considered separate locations.

Motor Vehicle Dealers (Nonfranchised)-Used Cars Only (SIC 552).¹ Establishments primarily selling used cars and not holding a franchise for the sale of new cars.

Auto and Home Supply Stores (SIC 553). Establishments primarily engaged in the retail sale of automobile tires, batteries, and other automobile parts and accessories. These establishments frequently sell additional lines of merchandise such as household appliances, radios and television sets, sporting goods, housewares, and hardware.

Boat Dealers (SIC 555).¹ Establishments primarily engaged in the retail sale of new and used motorboats and other watercraft,

¹Data for this kind of business are not shown separately but are included in the larger group totals.

including parts, accessories, marine supplies, and outboard motors.

Recreational and Utility Trailer Dealers (SIC 556).¹

Establishments primarily engaged in the retail sale of new and used recreational trailers, campers (pickup coaches), utility trailers, and other trailers for passenger automobiles, and motor homes, including parts and accessories.

Motorcycle Dealers (SIC 557).¹ Establishments primarily engaged in the retail sale of new and used motorcycles and motor scooters, including parts and accessories.

Automotive Dealers, Not Elsewhere Classified (SIC 559).¹

Establishments primarily engaged in the retail sale of new and used automotive vehicles, such as snowmobiles, dunebuggies, go-carts, aircraft, and new automotive equipment and supplies, not elsewhere classified.

Furniture, Home Furnishings, and Equipment Stores (SIC Major Group 57)

This major group includes retail stores selling goods used for furnishing the home, such as furniture, floor coverings, draperies, glass and chinaware, domestic stoves, refrigerators, and other household electrical and gas appliances.

Furniture Stores (SIC 5712). Establishments primarily selling household furniture, beds, mattresses, springs, and other sleep equipment. Also included in this classification are establishments selling household appliances, phonographs, radio and TV sets, and floor coverings, provided the receipts from sales of furniture and sleep equipment exceed those from sales of other merchandise.

Floor Coverings Stores (SIC 5713).¹ Establishments primarily engaged in the retail sale of floor coverings and related products.

Drapery, Curtain, and Upholstery Stores (SIC 5714).¹

Establishments primarily selling draperies, curtains, slipcovers, and upholstery materials. Establishments primarily selling custom-made draperies and slipcovers for household use also are included.

Miscellaneous Home Furnishing Stores (SIC 5719).¹

Establishments primarily engaged in the retail sale of miscellaneous home furnishings, such as china, glassware, and metalware for kitchen and table use, bedding and linen, brooms, brushes, lamps and shades, mirrors and pictures, venetian blinds, window shades, and fireplace accessories.

Household Appliance Stores (SIC 5722). Establishments primarily engaged in the retail sale of electric and gas refrigerators, stoves, and other household appliances, such as electric irons, percolators, hot plates, and vacuum cleaners. Many such stores

also sell radio and television sets. Retail stores operated by public utility companies and primarily engaged in the sale of electric and gas appliances for household use are classified here.

Radio and Television Stores (SIC 5732).¹ Establishments primarily engaged in the retail sale and installation of radios, television sets, record players, high fidelity (hi-fi), sound reproducing equipment and home computers. Such establishments also may sell additional lines, such as household appliances, musical instruments, or records.

Music Stores (SIC 5733).¹ Establishments primarily engaged in the retail sales of musical instruments, phonograph records and albums, sheet music, and similar musical supplies.

Miscellaneous Durable Goods Stores (SIC Major Group 59, part)

This includes all retail durable goods stores not elsewhere classified.

Used Merchandise Stores (SIC 593).² This industry includes stores primarily engaged in the retail sale of used merchandise, antiques, and secondhand goods such as clothing and shoes; furniture; books and rare manuscript; automobile parts, accessories, tires, batteries; musical instruments; office furniture, phonographs and phonograph records; and store fixtures and equipment. This industry also includes pawnshops.

Sporting Goods Stores and Bicycle Shops (SIC 5941).³

Establishments primarily selling a general or a specialized line of sporting goods and equipment for hunting, camping, fishing, skiing, riding, tennis, golf, and other sports; bicycles, bicycle parts and accessories; and gymnasium and playground equipment.

Book Stores (SIC 5942).³ Establishments primarily selling new books and periodicals. Stationery and related items may also be sold.

Jewelry Stores (SIC 5944). Establishments primarily engaged in the retail sale of any combination of the lines of jewelry, such as diamonds and other precious stones; rings, bracelets, and brooches; sterling and plated silverware; and watches and clocks.

Hobby, Toy, and Game Shops (SIC 5945).³ Establishments primarily engaged in the retail sale of toys, games, and hobby kits and supplies.

Camera and Photographic Supply Stores (SIC 5946).³ Establishments primarily engaged in the retail sale of cameras, film, and other photographic supplies and equipment. Excluded are establishments primarily engaged in finishing films.

¹Data for this kind of business are not shown separately but are included in the larger group totals.

²Data for this kind of business are not shown separately but are included in the durable goods stores total.

³Data for this kind of business are not shown separately but are included in the larger group: GAF (SIC 53, 56, 57, and 594x).

Gift, Novelty, and Souvenir Shops (SIC 5947).³ Establishments primarily engaged in the retail sale of combined lines of gifts and novelty merchandise, souvenirs, and miscellaneous small art goods such as greeting cards and holiday decorations.

Luggage and Leather Goods Stores (SIC 5948).³ Establishments primarily engaged in the retail sale of luggage, trunks, and leather goods.

Optical Goods Stores (SIC 5999 part).² Establishments primarily engaged in the retail sale of eyeglasses and related optical goods. Excluded are establishments whose receipts are primarily from examining eyes and prescribing eyeglasses or contact lenses.

Miscellaneous Retail Stores Not Elsewhere Classified (SIC 5999 part).² Establishments primarily engaged in the retail sale of specialized lines of merchandise such as collectors' items and supplies, artists' supplies, orthopedic and artificial limbs, drafting materials, typewriters, telephones, pets, religious goods, hearing aids, rubber stamps, monuments and tombstones, and other merchandise not elsewhere classified.

NONDURABLE GOODS

General Merchandise Group Stores (SIC Major Group 53)

This major group includes retail stores which sell a number of lines of merchandise, such as dry goods, apparel and accessories, furniture and home furnishings, small wares, hardware, and food. The stores included in this group are known as department stores, variety stores, general merchandise stores, general stores, etc.

Department Stores (SIC 531). Establishments normally employing 25 people or more, having sales of apparel and softgoods combined amounting to 20 percent or more of total sales, and engaged in selling each of the following lines of merchandise:

1. Furniture, home furnishings, appliances, radio and TV sets.
2. A general line of apparel for the family.
3. Household linens and dry goods.

To qualify as a department store, sales of each of the lines listed above must be less than 80 percent of total sales. An establishment with total sales of \$10 million or more is classified as a department store even if sales of one of the merchandise lines listed above exceed the maximum percent of total sales, provided that the combined sales of the other two groups is \$1 million or more. So-called discount stores are included as department stores, provided they meet the criteria described above.

Variety Stores (SIC 533). Establishments primarily engaged in the retail sale of a variety of merchandise in the low and popular price ranges. Sales usually are made on a cash-and-carry basis

²Data for this kind of business are not shown separately but are included in the durable goods stores total.

³Data for this kind of business are not shown separately but are included in the larger group: GAF (SIC 53, 56, 57, and 594x).

with the open selling method of display and customer selection of merchandise. These stores generally do not carry a complete line of merchandise, are not departmentalized, do not carry their own charge service, and do not deliver merchandise.

Miscellaneous General Merchandise Stores (SIC 539). Establishments primarily engaged in the retail sale of a general line of apparel, dry goods, hardware, homewares or home furnishings, groceries, and other lines in limited amounts. Stores selling commodities covered in the definition for department stores, but normally having less than 25 employees, and stores usually known as catalog showrooms or country general stores are included here.

Also included in this classification are establishments whose sales of apparel or of furniture and home furnishings exceed half of their total sales providing that sales of the smaller of the two lines in combination with dry goods and household linens account for 20 percent or more of total sales.

Food Stores (SIC Major Group 54)

This major group includes retail stores primarily engaged in selling food for home preparation and consumption.

Grocery Stores (SIC 541). Establishments primarily selling (1) a wide variety of canned or frozen foods, such as vegetable, fruits, and soups, (2) dry groceries, either packaged or in bulk, such as tea, coffee, cocoa, dried fruits, spices, sugar, flour, and crackers; and (3) other processed food and nonedible grocery items. In addition, these establishments often sell smoked and prepared meats, fresh fish and poultry, fresh vegetables and fruits, and fresh or frozen meats.

Establishments commonly known as supermarkets, food stores, and delicatessens are included in this classification if receipts from sales of groceries and food items for off-premise preparation and consumption are 50 percent or more of total sales.

Meat and Fish (Seafood) Markets, Including Freezer Provisioners (SIC 542).¹ Establishments primarily engaged in the retail sale of fresh, frozen, or cured meats, fish, shellfish, and other seafood. Frequently these establishments also sell poultry, dairy products, eggs, some groceries, and items commonly used in preparing seafood or consumed with seafood.

Fruit Stores and Vegetable Markets (SIC 543).¹ Establishments primarily selling fresh fruits and fresh vegetables. These establishments frequently carry a limited line of grocery items. Roadside stands of farmers selling only their own produce are not included.

Candy, Nut, and Confectionery Stores (SIC 544).¹ Establishments primarily selling candy, nuts, sweetmeats, and other confections. A soda fountain or lunch counter is frequently operated in these stores. Also included are candy and popcorn stands located in motion picture theaters.

¹Data for this kind of business are not shown separately but are included in the larger group totals.

Dairy Products Stores (SIC 545).¹ Establishments primarily engaged in the retail sale of dairy products, such as milk, cream, butter, cheese, and related products, to over-the-counter customers.

Retail Bakeries (SIC 546). Establishments primarily engaged in the over-the-counter retail sale of bakery products such as breads, cakes, pies, or cookies, all or some of which may be baked on the premises.

Other Miscellaneous Food Stores (SIC 549).¹ Establishments primarily engaged in the retail sale of specialized foods, not elsewhere classified, such as eggs and poultry, health foods, spices, herbs, coffee, and tea. The poultry stores may sell live poultry, slaughter and clean poultry for their own account and sell dressed fowl, or sell fowl cleaned and dressed by others.

Gasoline Service Stations (SIC 554)

Establishments primarily selling gasoline and automotive lubricants. Usually these establishments also sell tires, batteries, and accessories, and perform minor repair work and services. Establishments called garages but deriving more than half of their receipts from the sale of 'gasoline' and automotive lubricants and establishments known as "truck stops" which are primarily engaged in selling diesel fuel to truckers are also included.

Apparel and Accessory Stores (SIC Major Group 56)

Establishments in this major group are primarily engaged in selling clothing of all kinds and related articles for personal wear and adornment.

Men's and Boys' Clothing and Furnishings Stores (SIC 561). Establishments primarily selling men's and boys' ready-to-wear clothing and furnishings.

Women's Ready-to-Wear Stores (SIC 562). Establishments primarily selling women's and girls' ready-to-wear apparel.

Women's Accessory and Specialty Stores (SIC 563).¹ Establishments primarily selling a specialized line of women's and girls' apparel, such as sportswear, beachwear, blouses, hosiery, millinery, foundation garments, lingerie, robes, and other intimate wear.

Children's and Infants' Wear Stores (SIC 564).¹ Establishments primarily engaged in the retail sale of children's and infants' clothing, furnishings, and accessories. Such establishments may specialize in either children's or infants' wear or they may sell a combination of children's and infants' wear.

Family Clothing Stores (SIC 565). Establishments primarily selling clothing, furnishings, and accessories for men, women, and children, without specializing in any one line.

Shoe Stores (SIC 566). Establishments primarily engaged in the retail sale of any one line, or a combination of the lines, of men's, women's, and children's footwear. These establishments frequently carry accessory lines such as hosiery, gloves, and handbags.

Furriers and Fur Shops (SIC 568).¹ Retail establishments primarily engaged in selling fur coats and other fur apparel, including fur apparel made in the same establishment to custom order.

Miscellaneous Apparel and Accessory Stores (SIC 569).¹ Establishments primarily engaged in the retail sale of specialized lines of apparel and accessories not elsewhere classified, such as uniforms, bathing suits, raincoats, riding apparel, sports apparel, umbrellas, wigs, and toupees. This industry also includes custom tailors primarily engaged in making and selling men's and women's clothing (except fur apparel SIC 568) to individual order.

Eating and Drinking Places (SIC Major Group 58)

Establishments in this major group are primarily engaged in selling prepared foods and drinks for consumption on or near the premises and lunch counters and refreshments stands selling prepared foods and drinks for immediate consumption.

Restaurants, Lunchrooms, Cafeterias, and Contract Feeding (SIC 5812 part).

Restaurants and Lunchrooms.⁴ Establishments engaged in serving prepared food and beverages selected by the patron from a full menu. Waiter or waitress service is provided and the establishment has seating facilities for at least 15 patrons. These establishments often serve alcoholic beverages, but receipts from the sale of alcoholic beverages may not exceed the receipts from prepared food.

Cafeterias.⁴ Establishments engaged in serving prepared food and beverages primarily through the use of a cafeteria line where customers serve themselves from displayed selections. Some limited waiter or waitress service may be provided. Table and/or booth seating facilities are usually provided.

Contract Feeding.⁴ Establishments primarily engaged in providing food service under contract to another company; hospital; or governmental, penal, or educational institution. The facilities and personnel of these establishments may be provided by the contracting company, institutions, etc., however, the management is always supplied by the contractor.

Social Caterers (SIC 5812 part).⁵ Establishments primarily engaged in serving prepared food and beverages for weddings, banquet, etc., at a hall or similar place rather than a fixed business location. Such establishments also may arrange for some entertainment but this should be a minor part of the business.

¹Data for this kind of business are not shown separately but are included in the larger group totals.

⁴Data for this kind of business are not shown separately but are included in the larger group: Restaurants, Lunchrooms, Cafeterias.

⁵Data for this kind of business are not shown separately but are included in the larger group: Eating Places (SIC 5812).

Refreshment Places, Ice Cream, and Frozen Custard Stands (SIC 5812 part).

Refreshment Places.⁶ Establishments primarily selling limited lines of refreshments and prepared food items. Included in this group are establishments which prepare refreshment items such as pizza, barbecued chicken, and hamburgers for consumption either on or near the premises or for "take-home" consumption.

Ice Cream and Frozen Custard Stands.⁶ Establishments primarily engaged in selling ice cream, frozen custard, or other frozen ices for consumption either on or near the premises. "Take-home" packages also may be provided for ice cream sold in bulk.

Drinking Places (SIC 5813). Establishments primarily engaged in the retail sale of drinks such as beer, ale, wine, liquor, and other alcoholic beverages for consumption on the premises. Prepared foods are frequently sold at these establishments, but receipts from the sale of prepared foods may not exceed receipts from sales of alcoholic beverages.

Drug Stores and Proprietary Stores (SIC 591)

Establishments engaged in the retail sale of prescription drugs and patent medicines and which may carry a number of related lines such as cosmetics, toiletries, tobacco, and novelty merchandise. Included are drug stores which also have a soda fountain or lunch counter.

These stores are included on the basis of their usual trade designation rather than on the more strict interpretation of commodities handled.

Liquor Stores (SIC 592)

Establishments primarily selling packaged alcoholic beverages, such as ale, beer, wine, and whiskey, for consumption off the premises. Liquor stores operated by States, counties, and municipalities are included.

Miscellaneous Nondurable Goods Stores (SIC Major Group 59, part)

This includes all retail nondurable goods stores not elsewhere classified.

Stationery Stores (SIC 5943).³ Establishments primarily engaged in the retail sale of stationery, such as paper and paper products (including printing and engraving), post cards, novelties, and school and office supplies (excluding office furniture and machines).

Sewing, Needlework, and Piece Goods Stores (SIC 5949).³ Establishments primarily engaged in the retail sale of dry goods (piece goods, mill ends, and remnants), notions, sewing and knitting supplies, fabrics, patterns, and other needlework accessories.

Mail-Order Houses (Department Store Merchandise) (5961 part). Establishments with normally 25 or more employees primarily engaged in the retail sale by catalog and mail order of a general line of merchandise similar to that sold by department stores.

Other Mail-Order Houses (SIC 5961 part).⁷ Establishments primarily engaged in the retail sale of a specialized or limited line of merchandise such as food, automotive merchandise, apparel, books, stationery, etc., by catalog and mail order.

Automatic Merchandising Machine Operators (SIC 5962).⁷ Establishments primarily engaged in the retail sale of products by means of automatic merchandising units (vending machines) which are generally located on the premises of other businesses. Those products include candy, nut, and confectionery; milk and ice cream; other beverages; and tobacco products.

Direct Selling Establishments (SIC 5963).⁷ Establishments primarily selling merchandise by house-to-house canvass, by party plan, by telephone, or from a truck. The merchandise includes building materials, hardware, and garden supplies; general merchandise; milk; other foods; apparel and accessories; furniture, home furnishings, and equipment; mobile food service; and books and stationery.

Fuel and Ice Dealers Not Elsewhere Classified (SIC 5982).⁸ Establishments primarily engaged in the retail sale of coal, coke, charcoal, wood, ice, or any combination of these lines.

Fuel Oil Dealers (SIC 5983).⁸ Establishments primarily engaged in the retail sale of fuel oil.

Liquefied Petroleum Gas Dealers (SIC 5984).⁸ Establishments primarily engaged in the retail sale of liquefied petroleum (LP) gas (bottled gas or in bulk.)

Florists (SIC 5992).⁸ Establishments primarily engaged in the retail sale of cut flowers and growing plants. Greenhouses and nurseries are included if receipts are primarily from the sale of products not grown on the premises.

Cigar Stores and Stands (SIC 5993).⁸ Establishments primarily engaged in the retail sale of cigars, cigarettes, tobacco, and smokers' supplies. Many of the establishments included in this classification are operated as concessions in places of amusement, railway stations, airports, and other public places.

News Dealers and Newsstands (SIC 5994).⁸ Establishments primarily engaged in the retail sale of newspapers, magazines, and other periodicals.

⁶Data for this kind of business are not shown separately but are included in the larger group: Refreshment Places (SIC 5812).

³Data for this kind of business are not shown separately but are included in the larger group: GAF (53, 56, 57, and 594x).

⁷Data for this kind of business are not shown separately but are included in the larger group: Nonstore Retailers (SIC 596).

⁸Data for this kind of business are not shown separately but are included in the nondurable goods stores total.

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