

TABLE 17.—AVERAGE SPECIFIED ITEMS OF EXPENSE AND PROFIT, BASED ON NET SALES, BY GROUPS AND COMBINATIONS OF GROUPS OF ESTABLISHMENTS.

Items.	All establishments, Groups I to VIII.	Establishments in New York City, Groups I to IV.	Establishments outside New York City, Groups V to VIII.	All establishments having net sales of—				Establishments in New York City having net sales of—				Establishments outside of New York City having net sales of—			
				Less than \$100,000, Groups I and V.	\$100,000 and less than \$200,000, Groups II and VI.	\$200,000 and less than \$400,000, Groups III and VII.	\$400,000 and over, Groups IV and VIII.	Less than \$100,000, Group I.	\$100,000 and less than \$200,000, Group II.	\$200,000 and less than \$400,000, Group III.	\$400,000 and over, Group IV.	Less than \$100,000, Group V.	\$100,000 and less than \$200,000, Group VI.	\$200,000 and less than \$400,000, Group VII.	\$400,000 and over, Group VIII.
Number of establishments reporting..	65	43	22	21	20	15	9	14	12	11	6	7	8	4	3
Net sales.....	\$224,916	\$217,015	\$240,357	\$66,853	\$149,808	\$276,911	\$673,974	\$67,413	\$146,704	\$260,621	\$626,765	\$65,733	\$154,464	\$321,709	\$768,392
Raw material.....	130,292	128,241	134,301	40,334	88,714	166,247	372,666	41,642	87,952	161,615	349,698	37,718	89,857	178,985	418,003
Direct labor:															
Wages.....	37,884	35,062	43,400	11,501	28,922	47,061	104,068	11,520	26,568	45,162	90,467	11,463	33,952	52,283	131,268
Paid to contractors.....	3,748	4,930	1,437	107	720	3,761	18,947	161	1,200	2,254	28,421	.....	.....	7,905	.....
Total.....	41,632	39,992	44,837	11,608	29,642	50,822	123,015	11,681	26,768	47,416	118,888	11,463	33,952	60,188	131,268
Indirect labor:															
Salaries of officials.....	2,441	2,284	2,746	1,096	1,880	3,261	5,456	1,026	1,803	2,641	5,528	1,235	1,996	4,965	5,313
Wages.....	5,547	4,468	7,657	1,551	2,975	5,569	20,551	1,386	2,996	4,268	14,968	1,881	2,943	9,146	31,717
Total.....	7,988	6,752	10,403	2,647	4,855	8,830	26,007	2,412	4,799	6,909	20,496	3,116	4,939	14,111	37,030
Factory expenses:															
Rent.....	2,729	2,923	2,348	1,116	1,968	2,893	7,908	1,280	2,316	3,024	7,784	788	1,445	2,534	8,154
Power, light, and heat.....	991	840	1,284	477	630	1,452	2,223	424	581	1,271	1,543	583	703	1,951	3,583
Repairs.....	400	359	481	217	222	609	873	215	201	659	460	222	254	472	1,700
Depreciation.....	858	676	1,213	208	548	1,099	2,451	303	450	918	1,556	290	695	1,597	4,239
Fire insurance.....	415	450	348	193	266	509	1,108	216	221	601	1,176	147	334	255	974
Other factory expense.....	705	630	853	270	324	844	2,337	328	231	625	2,139	152	464	1,443	2,735
Total.....	6,098	5,878	6,527	2,571	3,958	7,406	16,900	2,766	4,000	7,098	14,658	2,182	3,895	8,252	21,385
Administrative expenses:															
Salaries of officials.....	1,726	1,621	1,934	819	1,359	2,348	3,624	838	1,430	2,374	2,447	780	1,254	2,275	5,980
Salaries of office force.....	1,463	1,206	1,964	402	1,261	2,103	3,321	287	1,101	1,649	2,751	632	1,501	3,353	3,461
Rent, general office.....	307	323	278	125	378	269	642	146	510	278	439	81	179	242	1,047
Office expense.....	653	672	618	238	483	887	1,613	206	526	934	1,569	302	419	758	1,702

Insurance, except fire.....	147	125	189	58	87	138	499	60	28	166	394	55	175	62	711
Collection expense.....	77	98	36	32	44	116	189	36	66	144	220	24	11	40	125
Bad debts.....	812	841	754	219	721	1,004	2,076	276	663	990	2,245	104	808	1,044	1,737
Taxes.....	98	30	280	6	21	47	567	4	23	12	141	12	18	144	1,418
Other administrative expense.....	714	833	481	233	778	986	1,241	282	1,078	1,035	1,260	135	327	851	1,202
Total.....	5,997	5,749	6,484	2,132	5,132	7,898	13,772	2,135	5,425	7,582	11,466	2,125	4,693	8,769	13,383
Selling expense:															
Salaries of officials.....	3,316	3,586	2,788	1,248	2,261	3,035	10,953	1,426	2,571	2,230	13,139	893	1,795	5,247	6,580
Commission and expense.....	8,585	8,045	9,640	2,167	4,672	8,047	33,151	1,710	4,306	7,618	31,085	3,080	5,222	9,227	37,284
Wages.....	1,595	1,853	1,091	599	848	2,313	4,544	485	860	2,560	5,733	618	829	1,633	2,167
Rent, show and shipping rooms.....	957	1,116	647	263	732	1,040	2,938	309	818	1,106	3,613	172	603	859	1,587
Fire insurance.....	289	281	307	62	163	327	1,041	54	142	359	942	78	194	238	1,238
Packing cases, etc.....	729	872	451	124	279	1,139	2,460	74	318	1,316	3,030	224	221	656	1,322
Cartage, freight, outward.....	648	586	771	154	423	895	1,591	132	252	871	1,789	199	680	960	2,096
Advertising.....	164	130	230	26	229	182	310	27	211	54	346	21	255	536	237
Other selling expense.....	661	503	969	159	591	647	2,011	150	763	210	1,347	177	335	1,848	3,338
Total.....	16,944	16,970	16,894	4,732	10,198	17,625	59,299	4,367	10,241	16,324	61,024	5,462	10,134	21,204	55,849
Total manufacturing and selling.....	208,951	203,582	219,446	64,024	142,499	258,828	611,659	65,003	139,185	246,944	576,230	62,066	147,470	291,509	682,518
Cost of goods purchased.....	275	416	.....	433	57	113	660	650	95	154	990	.....	.....	.....	.....
Deduct increase in stock of goods.....	.....	1,387	.....	924	531	688	.....	816	1,374	2,736	269	1,141	.....	.....	.....
Add decrease in stock of goods.....	495	.....	3,994	.....	.....	.....	7,623	.....	.....	.....	.....	.....	734	4,943	23,406
Cost of goods sold.....	209,661	202,611	223,440	63,533	142,025	258,253	619,942	64,837	137,906	244,362	576,951	60,925	148,204	296,452	705,924
Manufacturing profit.....	15,255	14,404	16,917	3,320	7,783	18,658	54,032	2,577	8,798	16,259	49,814	4,808	6,260	25,257	62,468
Miscellaneous income (add to profit).....	134	195	15	5	350	16	153	.....	583	.....	230	15	.....	59	.....
Interest paid on current loans (deduct from profit, add to loss).....	1,344	1,224	1,577	219	685	1,096	5,842	205	543	654	6,010	251	897	2,311	5,505
Final profit.....	14,045	13,375	15,355	3,106	7,448	17,578	48,343	2,372	8,888	15,605	44,034	4,572	5,363	23,005	56,963