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ABSTRACT

The Census of Service Industries, which is conducted by the U.S. Bureau of the Census in years ending with 2 or 7, collects information on the number of organizations and selected financial measures in both performing and non-performing arts disciplines. This report presents and analyzes the 1987 data in chart format. The aim is to provide a view of the size, breadth, and health of the world of arts organizations in order to assist in the development of arts policy and planning. Based on responses to questionnaires, information is given regarding growth in revenues, receipts, or expenses of organizations in 50 states and the District of Columbia. The information is presented by categories and subcategories as follows: (1) Performing Art Organizations, including data on: Changes Since the 1977 Census, Comparison with Service Organization Data, Aggregate Financial Statistics, and Geography of Performing Arts Organizations; (2) Museums, Art Galleries, Arboreta, Botanical and Zoological Gardens, including data on: Changes Since the 1982 Census, Aggregate Financial Statistics, Comparison with Service Organization Data, and Geography of Museum Institutions; (3) Retail Art Dealers; and (4) Establishment of Visual Artists and Writers. (MM)

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# ARTS ORGANIZATIONS AND THE 1987 CENSUS OF SERVICE INDUSTRIES

A Report to the National Endowment for the Arts

by Mary G. (Monnie) Peters

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## ARTS ORGANIZATIONS AND THE 1987 U.S. CENSUS OF SERVICE INDUSTRIES

The Census of Service Industries (a part of the five-year Economic Census) is conducted by the U.S. Bureau of the Census in years ending with 2 or 7. These censuses collect information on the number of organizations (both taxable, i.e. for profit, and tax-exempt, i.e. not-for-profit) and selected financial measures in many artistic disciplines both in the performing and non-performing arts. The National Endowment for the Arts has received special data tables from the Census Bureau for 1977, 1982, and 1987. This report presents and analyzes that data. Exhibit 1 shows the specific artistic disciplines and the classifications used by the Census Bureau for which special data tables have been provided.

The data produced by the Economic Censuses has improved in its coverage of arts organizations with each succeeding census. As detailed in this report, the data covering the not-for-profit arts organization community compares well to the data provided by arts service organizations. For taxable (for profit) arts organizations, the Economic Census is one of the few sources of available data. Because of the improvements in the coverage of organizations over the preceding censuses, along with Census Bureau's professional level of data collection, the 1987 and future censuses provide a source of quality information. This information describes a universe of arts organizations that differs somewhat from the communities described by arts service organizations and in a number of cases is larger. These data provide an additional view of and opportunity to understand the size, breadth, and health of the world of arts organizations which can assist in the development of arts policy and planning. The next section details how the Census Bureau builds its universe which accounts in large part for the differences that occur in the data between the Census and the arts service organizations.

### **Methodology and General Notes about the Data**

The Census Bureau sends a questionnaire to all organizations (business establishments) that are in its "universe". This "universe" is built from two sources. One source is filers of FICA (Social Security Retirement Deposits) reports to the Social Security Administration; the other is filers of IRS income tax (for taxable businesses) or informational forms (for not-for-profit organizations). All businesses and organizations who become part of this universe classify themselves or are assigned a code according to the U.S. government's Standard Industrial Classification (SIC codes). Exhibit 1 shows the relevant SIC classifications for arts organizations.

## Standard Industrial Classifications for Arts Organizations

## THEATRICAL PRODUCERS (except motion pictures) AND MISCELLANEOUS THEATRICAL SERVICES

## Producers of Live Theatrical Productions

Resident Theater (LORT)  
 Stock Theater  
 Broadway Productions and Road Shows (including productions outside of NYC)  
 Off-Broadway Productions (including H.A.T., B.A.T., off-Loop and similar productions)  
 Off-Off-Broadway Productions (including those outside NYC)  
 Children's Theater  
 Dinner Theater  
 Community Theater  
 and diverse miscellaneous theater activity groups

## Other Theatrical Producers and Services

## BANDS, ORCHESTRAS, ACTORS, AND OTHER ENTERTAINERS AND ENTERTAINMENT GROUPS

## Dance Groups and Artists

Ballet Company  
 Modern Dance Company  
 Folk/Ethnic Dance Company  
 and diverse miscellaneous dance presentation groups (such as tap, ballroom, etc.)

## Classical Music Organizations (Symphony Orchestras, Opera Companies, and Chamber Music Organizations)

Opera Company  
 Symphony Orchestra  
 Chamber Music Organization (including chamber orchestras)

## Other Music Groups and Artists

Dance or Stage Band or Orchestra  
 Choral Music Group  
 Jazz Music Group or Artist  
 and diverse miscellaneous music groups (such as folk, rock, soul, country & western, rhythm & blues, etc.)

## OTHER LIVE ENTERTAINERS AND ENTERTAINMENT GROUPS (such as vaudeville, ice shows, mixed types of live entertainment except sports)

## PARTIAL CATEGORIES

Commercial Museums or Art Galleries  
 Noncommercial Museums or Art Galleries  
 Commercial Arboreta, Botanical or Zoological Gardens  
 Noncommercial Arboreta, Botanical or Zoological Gardens  
 Retail Art Dealers  
 Commercial Art Photography, and Graphics  
 Commercial Photography  
 Aerial Photographic Services  
 All Other Commercial Photography  
 Commercial Art and Graphic Design  
 Commercial Art, Illustration Services  
 Commercial Artist or Artist's Studio  
 All Other Commercial Art  
 Graphic Design  
 Graphic Arts  
 Producers of Still and Slide Films  
 All Other Graphic Design  
 Architectural Services  
 Other Services (not elsewhere classified)  
 Establishments Self-designated as Author, Lecturer, and Writer  
 Establishments Self-designated as Artist and Artist's Studio, except commercial

Arts organizations that do not submit either a FICA report (because there are no employees, rather volunteers or contract personnel) or an IRS income tax or informational report (because the organization is tax-exempt and gross receipts are under \$25,000) are not likely to receive a census questionnaire. Furthermore, many performing arts organizations, museum institutions, and other arts groups operate as subsidiaries of a larger organization that is in a different industry and would be counted in that other industry. For example, museums and performing arts groups that are parts of educational institutions will be counted as part of the educational institution in the educational classification; performing arts that are part of museums will be counted within the museum classification. The Census of Service Industries does not cover governmental units, so most museums that are run by governmental units will not be included. Since a proportion of the national arts activity occurs within organizations or groups that are not covered by the census, the counts of numbers of organizations and their receipts/revenues presented in the tables and analysis are likely to understate the levels of activity that actually occurred.

The establishments that are included in the Census Bureau's data are only those that reported a payroll. Arts organizations that did not report a payroll, because they are all volunteer organizations or have a relationship with personnel that is not "employer/employee" (such as contract personnel only) will not be included in the figures even though they may have been sent and filled out a questionnaire. Thus, very small establishments would be excluded, and in some artistic disciplines, there are substantial numbers of such organizations. For example, in the museum community as described recently by the American Association of Museums in its data collection effort in 1988<sup>1</sup>, 18% of the museums (almost 1500) in the U.S. did not report any payroll. Small performing groups, such as jazz or chamber groups may not be formally organized institutions. They may be no more than an informal association of musicians whose payment relationship excludes the group from this census.

The Census Bureau sends a questionnaire to and reports on establishments, not organizations or corporations. An establishment is a separate physical location. If an arts organization (such as a museum) has multiple locations, each location may be counted. Arts organizations, when counted in the aggregate, tend to have few organizations with multiple separate locations or establishments. Also, those additional locations or establishments of an organization are unlikely to have separate payrolls and thus would be excluded from the data. Because of the minimal likely difference, in this

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<sup>1</sup> American Association of Museums, DATA REPORT from the 1989 National Museum Survey: Washington, DC, January 1992.

report the words "establishment" and "organization" are used interchangeably.

In the discipline of retail art dealers, the sales data reported here are probably understated because art is also sold by museum shops, art and craft fairs, auction houses, and other retail establishments that do not consider the sale of art as their primary business. The term "Art" may include contemporary art, art of all previous periods, art of all media, antiques, objects d'art, and other possible forms. In the disciplines of art, photography, graphic studios, architects, author and lecturer organizations, the data present only taxable business concerns. Artistic activity in these disciplines is conducted in many other formats and organizational venues. Therefore, in these areas, the data describe only a part of the entire artistic activity in the U.S.

The Census Bureau will not disclose information on segments or subsegments of any industry if the data include so few organizations in any published table that a single organization's data might be figured out by someone knowing statistics about another organization or two. This means that on occasion subtotals or totals of financial data are not available because of possible disclosure of individual data at a lower stage. For instance, results may not be disclosed in a regional table if it were possible to work back through the state tables and determine a number. If a disclosure problem exists, the symbol (D) is shown in the tables. The relevant financial data is incorporated in the first higher level of totals where the danger of disclosure does not exist according to the Census Bureau's criteria.

The symbol (-) indicates no establishments or receipts/revenues. In one or two cases a (-) is shown for the number of organizations with a (D) for the corresponding receipts/revenues. This arises when there are no organizations operating at the end of the year during which the census was conducted. However, financial activity occurred during the year and the associated income is suppressed. In the 1987 tables provided to the NEA, the Census Bureau for the first time provided counts of both number of establishments in business at any time during the year and those in business at the end of the year. The tables in this report use the counts of those in business at the end of the year except in one or two specifically noted cases. The choice of using establishments in business at the end of the year conforms with the data provided from the Census Bureau for 1982 and 1977.

The difference between the terms "receipts" (used for for-profit/taxable establishments) and "revenues" (used for not-for-profit/tax-exempt establishments) is that revenues include contributed (or unearned) income such as grants and contributions from individuals, corporations, and governments.



When comparing the revenues from contributions and grants with data available from funders, the reader should remember that contributions and grants may not be posted as revenues by the receiving organization in the same year that they are recorded as given by the donor. The differences are caused by several factors. The first is that the year in which a gift or grant is recorded by the donor may be a different fiscal year of the recipient organization. A second difference may arise because an organization may account for the income from the grant or contribution over a period of several years. For example, a grant awarded (obligated) by the National Endowment for the Arts in FY 1987 may not be drawn down (expended) as income by the receiving organization until one or more years later.

In most of the tables, the Census Bureau has compensated for missing details in the receipts/revenue data. (Taxable organizations are not asked for any expense data; tax-exempt organizations are asked only for total expenses.) Because of the incompleteness in the detail, the receipt/revenue detail do not always add to the full amount of reported total receipts/revenue. (This occurs only in some of the tables for the performing arts.) When this occurs, the table will state the percent of total receipts/revenue that was actually reported.

Direct comparisons between years cannot be made because the Census Bureau releases only aggregated information thus making it impossible to construct control groups from one census to the next. It is a common experience of ongoing periodic surveys that the survey process, especially the development of the universe, improves with each survey. This probably results in more organizations being included each time. So an increase in numbers may be in part due to better coverage rather than real "growth". However, two measures of comparison between censuses and for determining growth are possible; averages and proportions of the whole can be used to describe the populations.

The data reported in the tables covers the 50 states and the District of Columbia. The Census Bureau divides the states into four regions. Exhibit 2 gives the regions and the states that make up these regions. These regions have remained standard for each of the censuses (1977 through 1987).

To compare the real growth in revenues, receipts or expenses between censuses, the monetary figures in some of the analysis have been adjusted to account for inflation by using the GNP Implicit Price deflator. The discussion uses the term "constant dollars" when figures have been adjusted for inflation. The year 1982 has been given the base of 100. The actual dollar figures in 1977 have been inflated by dividing them by .674, and the actual dollar figures in 1987 have been deflated by dividing them by 1.174.

## Census Bureau Regions

## NORTHEAST

CT:	Connecticut	NH:	New Hampshire	PA:	Pennsylvania
ME:	Maine	NJ:	New Jersey	RI:	Rhode Island
MA:	Massachusetts	NY:	New York	VT:	Vermont

## MIDWEST

IL:	Illinois	MI:	Michigan	ND:	North Dakota
IN:	Indiana	MN:	Minnesota	OH:	Ohio
IA:	Iowa	MO:	Missouri	SD:	South Dakota
KS:	Kansas	NE:	Nebraska	WI:	Wisconsin

## SOUTH

AL:	Alabama	KY:	Kentucky	SC:	South Carolina
AR:	Arkansas	LA:	Louisiana	TN:	Tennessee
DE:	Delaware	MD:	Maryland	TX:	Texas
DC:	District of Columbia	MS:	Mississippi	VA:	Virginia
FL:	Florida	NC:	North Carolina	WV:	West Virginia
GA:	Georgia	OK:	Oklahoma		

## WEST

AK:	Alaska	ID:	Idaho	OR:	Oregon
AZ:	Arizona	MT:	Montana	UT:	Utah
CA:	California	NV:	Nevada	WA:	Washington
CO:	Colorado	NM:	New Mexico	WY:	Wyoming
HI:	Hawaii				

## Performing Arts Organizations

### Changes Since the 1977 Census

The 1987 Census of Service Industries counted 9271 performing arts organizations (excluding motion pictures). This included 2038 tax-exempt (not-for-profit) organizations and 7233 taxable organizations. Both tax-exempt and taxable organizations increased in number from the previous census in 1982. The number of tax-exempt organizations rose 27% from 1982 to 1987. This was a slightly smaller rise than the previous period (1977 to 1982) when the number of organizations had increased by 31%. For taxable organizations the increase was 8% between 1982 and 1987. The number had decreased negligibly between 1977 and 1982.

#### All Performing Arts Organizations (except Motion Pictures)

	<u>1987</u>	<u>1982</u>	<u>1977</u>
Taxable Organizations	7,233	6,712	6,721
Tax-exempt Organizations	2,038	1,610	1,228
Totals	9,271	8,322	7,949

The total performing arts industry of 9271 organizations in 1987 accounted for \$6.68 billion in receipts and revenues, 73% of which came from taxable organizations. The tax-exempt (not-for-profit) organizations had 27% of the receipts/revenues; this was up slightly from 1982 when they had 25% of the total.

#### Total Receipts/Revenues of All Performing Arts Organizations (\$1,000)

	<u>1987</u>	<u>1982</u>	<u>1977</u>
Taxable organizations	\$4,904,224	\$3,301,101	\$1,768,204
Tax-exempt organizations	\$1,780,521	\$1,098,099	data not available
Totals	\$6,684,745	\$4,399,200	total not available

Table 1 gives a breakout for these three census years into the major categories of Producers of Live Theatrical Productions, Dance Groups and Artists, Classical Music (opera companies, symphony

TABLE 1: PERFORMING ARTS ORGANIZATIONS (except motion pictures) AND THEIR RECEIPTS/REVENUES (\$1,000) BY YEAR  
(Revenues for Tax-Exempt and Receipts for Taxable Organizations)

Type of Organization	1977		1982		1987	
	Tax-Exempt	Taxable	Tax-Exempt	Taxable	Tax-Exempt	Taxable
Producers of Live Theatrical Productions	508 \$154,972	750 \$304,100	715 \$370,059	873 \$750,487	916 \$552,775	824 \$809,222
Dance Groups and Artists	98 \$50,793	425 \$20,660	159 \$89,152	142 \$27,125	188 \$137,297	97 \$32,981
Symphony Orchestras, Opera Companies, Chamber Music Organizations	331 \$232,124	87 \$10,302	423 \$477,209	61 \$17,911	552 \$796,464	54 \$26,474
Other Music Groups and Artists	95 *	2,420 \$374,515	133 \$32,449	2,212 \$742,738	166 \$56,878	2,039 \$1,005,832
Other Entertainers, Theatrical Producers, Services, etc.	196 *	3,039 \$1,058,627	180 \$129,230	3,424 \$1,762,840	216 \$237,107	4,219 \$3,029,715
Total Number Organizations	1,228 *	6,721	1,610	6,712	2,038	7,233
Total Receipts/Revenues		\$1,768,204	\$1,098,099	\$3,301,101	\$1,780,521	\$4,904,224
		7,949	8,322	8,322	9,271	9,271
		\$1,258 \$459,072	\$1,588 \$1,120,546	\$1,588 \$1,120,546	\$1,588 \$1,120,546	\$1,740 \$1,361,997
		\$20,660	\$71,453	\$27,125	\$116,277	\$170,278
		\$10,302	\$242,426	\$17,911	\$495,120	\$822,938
		2,515	\$775,187	2,345	2,205	\$1,062,710
		3,235	\$1,892,070	3,604	4,435	\$3,266,822

\* Revenues for these groupings were not provided in 1977

orchestras, and chamber music organizations), Other Music Groups and Artists (including jazz and choral music) and Other Entertainers. Both the number of organizations and the total receipts/revenues are shown on this table. The number of organizations in the major subdivisions are:

Number of Performing Arts Organizations

	<u>1987</u>	<u>1982</u>	<u>1977</u>
<b>Tax-exempt Establishments</b>			
Theater Producers	916	715	508
Dance Groups	188	159	98
Classical Music	552	423	331
Other Music	166	133	95
Other Entertainers	216	180	196
	-----	-----	-----
Total	2,038	1,610	1,228
<b>Taxable Establishments</b>			
Theater Producers	824	873	750
Dance Groups	97	142	425
Classical Music	54	61	87
Other Music	2,039	2,212	2,420
Other Entertainers	4,219	3,424	3,039
	-----	-----	-----
Total	7,233	6,712	6,721

Theater producers in 1987 are roughly evenly split between tax-exempt (53%) and taxable (47%) organizations. This balance has shifted since 1982 as the number of tax-exempt theaters has grown. In 1977 only about 20% of the dance groups counted by the Census Bureau were tax-exempt. By 1987 tax-exempt groups were 66% of all dance groups. During the 1977 to 1987 period, classical music has been dominated by tax-exempt establishments, and that has grown from 79% in 1977 to 91% in 1987. Other music and other entertainer establishments are dominated by taxable groups. The latter category (other entertainers) contains few performing arts organizations that are of interest in this report (the category includes vaudeville, ice shows, mixed types of live entertainment, etc. except sports).

The percentage change in the number of organizations between the three censuses varies considerably among the types of organizations as shown below. The number of tax-exempt (not-for-profit) organizations showed substantial growth during both five year periods, with greater growth occurring between 1977 and 1982 than between 1982 and 1987 for all categories except classical music. Some of the growth is likely due to better coverage by the Census Bureau of not-for-profit organizations, particularly between 1977 and 1982. The picture for taxable (for-profit) establishments

was quite different. Except for theater, all the other categories (dance, classical music, and other music) exhibited a decline in both five year periods. The number of taxable theater producers rose 16% between 1977 and 1982 and declined between 1982 and 1987 by 6%.

Percentage Change in Number of Performing Arts Organizations

	% Change: '82-'87	% Change: '77-'82
<b>Tax-exempt Establishments</b>		
Theater Producers	28.1%	40.7%
Dance Groups	18.2%	62.2%
Classical Music	30.5%	27.8%
Other Music	24.8%	40.0%
Other Entertainers	20.0%	-8.2%
All Organizations	26.6%	31.1%
<b>Taxable Establishments</b>		
Theater Producers	-5.6%	16.4%
Dance Groups	-31.7%	-66.6%
Classical Music	-11.5%	-29.9%
Other Music	-7.8%	-8.6%
Other Entertainers	23.2%	12.7%
All Organizations	7.8%	-0.1%

To understand better the change in receipts/revenues from one census to the next, Table 2 shows average receipts/revenues both in nominal and in constant dollars. The period between 1977 and 1982 was a time of double-digit inflation, followed by a major recession that started in July 1981 and had its lowest point in November 1982. Because of the highly inflationary period during the first five year period, adjusting for inflation provides a clearer picture of what actually occurred. The bottom half of Table 2 shows that in constant dollars, the average tax-exempt (nonprofit) theater's total revenues grew from 1977 to 1982 but remained constant from 1982 to 1987. Tax-exempt dance groups saw a big drop from 1977 to 1982. Some of that drop was made up by 1987. One partial explanation may be that the 1982 census found more smaller dance groups (maybe some that had been in existence but not in the 1977 census); this could lower the average substantially. Tax-exempt classical music groups (symphonies, operas, and chamber music groups) had slow steady growth in both five year periods. There were no figures for other tax-exempt music groups (jazz, choral and other) in 1977; however, between 1982 and 1987, growth in their average total revenues did occur.

Taxable theater groups (Table 2) behaved quite similarly to the tax-exempt groups, showing

TABLE 2: AVERAGE REVENUES/RECEIPTS (\$1,000) BY YEAR FOR PERFORMING ARTS ORGANIZATIONS (except motion pictures)

Type of Organization	1977		1982		1987	
	Tax-Exempt	Taxable	Tax-Exempt	Taxable	Tax-Exempt	Taxable
Producers of Live Theatrical Productions	\$305	\$405	\$365	\$860	\$706	\$982
			\$518		\$603	\$783
Dance Groups and Artists	\$518	\$49	\$137	\$191	\$386	\$340
			\$561		\$730	\$597
Symphony Orchestras, Opera Companies, Chamber Music Organizations	\$701	\$118	\$580	\$294	\$1,023	\$490
			\$1,128		\$1,443	\$1,358
Other Music Groups and Artists	*	\$155	*	\$244	\$331	\$493
			\$336		\$343	\$482
Other Entertainers, Theatrical Producers, Services, etc.	*	\$348	*	\$718	\$525	\$718
			\$515		\$1,098	\$737

AVERAGE REVENUES/RECEIPTS (\$1,000) BY YEAR IN CONSTANT DOLLARS (GNP Implicit Price Deflator used; 1982 = 100)

Type of Organization	1977		1982		1987	
	Tax-Exempt	Taxable	Tax-Exempt	Taxable	Tax-Exempt	Taxable
Producers of Live Theatrical Productions	\$453	\$602	\$541	\$860	\$706	\$837
			\$518		\$514	\$667
Dance Groups and Artists	\$769	\$72	\$203	\$191	\$386	\$290
			\$561		\$622	\$509
Symphony Orchestras, Opera Companies, Chamber Music Organizations	\$1,040	\$176	\$860	\$294	\$1,023	\$418
			\$1,128		\$1,229	\$1,157
Other Music Groups and Artists	*	\$230	*	\$244	\$331	\$420
			\$244		\$292	\$411
Other Entertainers, Theatrical Producers, Services, etc.	*	\$517	*	\$718	\$525	\$612
			\$515		\$935	\$627

\* Revenues for these groupings were not provided in 1977

substantial growth between 1977 and 1982 and a small reduction between 1982 and 1987. The other types of taxable performing organizations saw increases in the average total receipts in both five year periods; however, they all had decreases in the number of organizations in existence. Explanations from these two sets of facts might be that the larger organizations got much larger or more likely that smaller organizations either consolidated or went out of business (allowing the average total receipts to rise).

Tables 3 and 3A (for tax-exempt establishments) and Tables 4 and 4A (for taxable establishments) break the broad performing arts disciplines into the separate artistic disciplines. The number of establishments or organizations and their associated revenues or receipts are given for 1977, 1982, and 1987. A significant problem in all the breakouts is the number of organizations that did not provide a designation of the specific type of organization and who were lumped into a non-designated subcategory within the broader category. This "not self-designated" group averages 20-40% of the tax-exempt group and for taxable organizations is at least 50% and often over 70% in all cases except other music groups/artists. These "not self-designated" establishments most likely belong in one of the specific categories. Therefore, the data at these breakout levels on these tables may understate actual amounts.

Most of the tax-exempt organizations grew in number between 1977 and 1982 and again between 1982 and 1987. Children's theater, off-off-Broadway, and modern dance grew in number of organizations between 1977 and 1982, but decreased slightly between 1982 and 1987. Resident theaters, opera companies, and symphony orchestras accounted for the largest overall dollar growth between 1982 and 1987. The average total revenues of these organizations also grew in this period. Tables 3A and 4A convert the total receipts/revenues (shown in Tables 3 and 4) of each discipline to average receipts/revenues so that the growth can better be observed. This growth was especially visible in the tax-exempt (nonprofit) off-Broadway theater (Table 3A) which between 1982 and 1987 almost doubled in the number of theaters (21 to 39) and grew from \$462,400 average total revenues to \$1,344,300, almost a three-fold increase in the five year period.

For taxable organizations the pattern was more mixed (Table 4A). Broadway and road shows decreased in number but grew by almost 50% in average receipts. Off-Broadway productions increased in number and more than doubled their average total receipts. There was a decrease in the number of Dance or Stage Bands/Orchestras and of Jazz Music Groups while a more modest increase occurred in average receipts (28% and 42% respectively). More about this level of detail is discussed in the section below on Aggregate Financial Statistics.



TABLE 3: NUMBER OF TAX-EXEMPT PERFORMING ARTS ORGANIZATIONS AND THEIR REVENUES (\$1,000) BY YEAR

Type of Organization	<----- 1977 ----->		<----- 1982 ----->		<----- 1987 ----->	
	Number of Estblshmnts	Total Revenues	Number of Estblshmnts	Total Revenues	Number of Estblshmnts	Total Revenues
Producers of Live Theatrical Productions	508	**	715	\$370,059	916	\$552,775
Resident Theater	44		74	\$95,172	95	\$216,292
Stock Theater	29		37	\$25,108	52	\$38,089
Broadway Productions & Road Shows	9		10	(D)	10	\$14,146
Off-Broadway Productions	8		21	\$9,711	39	\$52,427
Off-Off Broadway Productions	18		37	\$5,935	31	\$8,935
Children's Theater	41		71	\$11,582	69	\$17,252
Dinner Theater	2		2	(D)	4	\$1,027
Community Theater	159		184	\$25,805	195	\$37,963
Other Theatrical Presentation	28		47	(D)	67	\$31,607
Theater Not Self-designated*	170		232	\$111,726	354	\$135,037
Dance Groups and Artists	98	**	159	\$89,152	188	\$137,297
Ballet Company	39		58	\$59,919	78	\$88,538
Modern Dance Company	22		34	\$9,066	33	\$17,384
Folk/Ethnic Dance Company	4		10	(D)	6	\$798
Other Dance Group, Artist, Presentation	4		5	(D)	5	\$1,486
Dance Not Self-Designated*	29		52	\$17,650	66	\$29,091
Symphony Orchestras, Opera Companies Chamber Music Organizations	331	**	423	\$477,209	552	\$796,464
Opera Company	46		65	\$128,927	75	\$200,900
Symphony Orchestra	167		212	\$276,842	261	\$448,908
Chamber Music Organization	20		47	\$11,497	69	\$22,317
Classical Music Not Self-Designated*	98		99	\$59,943	147	\$124,339
Other Music Groups and Artists	95	**	133	\$32,449	166	\$55,104
Dance or Stage Band/Orchestra	7		8	\$220	4	(D)
Choral Music Group	28		38	\$6,388	40	\$8,938
Jazz Music Group or Artist	3		3	(D)	2	(D)
Other Music Group, Artist, Presentation	18		22	(D)	24	\$11,043
Other Music Not Self-Designated*	39		62	\$22,814	96	\$34,887

\* Organizations in this group did not provide the specific classification.

\*\* Revenues in 1977 were unavailable for this level of breakout.

(D) means that data are withheld to avoid disclosure of individual organizational data. The data, however, are included in the totals.

TABLE 3A: NUMBER OF TAX-EXEMPT PERFORMING ARTS ORGANIZATIONS  
AND AVERAGE TOTAL REVENUES (\$1,000) BY YEAR

Type of Organization	<----- 1977 ----->		<----- 1982 ----->		<----- 1987 ----->	
	Number of Estblshmnts	Average Revenues	Number of Estblshmnts	Average Revenues	Number of Estblshmnts	Average Revenues
Producers of Live Theatrical Productions	508	**	715	\$517.6	916	\$603.5
Resident Theater	44		74	\$1,286.1	95	\$2,276.8
Stock Theater	29		37	\$678.6	52	\$732.5
Broadway Productions & Road Shows	9		10	(D)	10	\$1,414.6
Off-Broadway Productions	8		21	\$462.4	39	\$1,344.3
Off-Off Broadway Productions	18		37	\$160.4	31	\$288.2
Children's Theater	41		71	\$163.1	69	\$250.0
Dinner Theater	2		2	(D)	4	\$256.8
Community Theater	159		184	\$140.2	195	\$194.7
Other Theatrical Presentation	28		47	(D)	67	\$471.7
Theater Not Self-designated*	170		232	\$481.6	354	\$381.5
Dance Groups and Artists	98	**	159	\$560.7	188	\$730.3
Ballet Company	39		58	\$1,033.1	78	\$1,135.1
Modern Dance Company	22		34	\$266.6	33	\$526.8
Folk/Ethnic Dance Company	4		10	(D)	6	\$133.0
Other Dance Group,Artist,Presentation	4		5	(D)	5	\$297.2
Dance Not Self-Designated*	29		52	\$339.4	66	\$440.8
Symphony Orchestras, Opera Companies Chamber Music Organizations	331	**	423	\$1,128.2	552	\$1,442.9
Opera Company	46		65	\$1,983.5	75	\$2,678.7
Symphony Orchestra	167		212	\$1,305.9	261	\$1,720.0
Chamber Music Organization	20		47	\$244.6	69	\$323.4
Classical Music Not Self-Designated*	98		99	\$605.5	147	\$845.8
Other Music Groups and Artists	95	**	133	\$244.0	166	\$332.0
Dance or Stage Band/Orchestra	7		8	\$27.5	4	(D)
Choral Music Group	28		38	\$168.1	40	\$223.5
Jazz Music Group or Artist	3		3	(D)	2	(D)
Other Music Group,Artist,Presentation	18		22	(D)	24	\$460.1
Other Music Not Self-Designated*	39		62	\$368.0	96	\$363.4

\* Organizations in this group did not provide the specific classification.

\*\* Revenues in 1977 were unavailable for this level of breakout.

(D) means that data are withheld to avoid disclosure of individual organizational data. The data, however, are included in the totals.

TABLE 4: NUMBER OF TAXABLE PERFORMING ARTS ORGANIZATIONS AND THEIR RECEIPTS (\$1,000) BY YEAR

Type of Organization	<----- 1977 ----->		<----- 1982 ----->		<----- 1987 ----->	
	Number of Estblshmnts	Total Receipts	Number of Estblshmnts	Total Receipts	Number of Estblshmnts	Total Receipts
<b>Producers of Live Theatrical Productions</b>	<b>750</b>	<b>\$303,482</b>	<b>873</b>	<b>\$750,487</b>	<b>824</b>	<b>\$809,222</b>
Resident Theater	3	(D)	4	\$708	5	\$3,115
Stock Theater	32	\$6,893	33	\$16,160	15	\$5,906
Broadway Productions & Road Shows	45	\$68,208	86	\$253,251	64	\$280,891
Off-Broadway Productions	9	\$1,697	13	\$6,297	19	\$30,235
Off-Off Broadway Productions	1	(D)	8	\$2,705	11	\$2,459
Children's Theater	22	\$16,350	20	\$12,431	15	\$3,686
Dinner Theater	38	\$23,633	56	\$53,022	25	\$13,488
Community Theater	15	\$1,509	14	\$2,393	13	\$2,531
Other Theatrical Presentation	26	\$7,538	143	\$26,698	142	\$88,453
<b>Theater Not Self-designated*</b>	<b>559</b>	<b>\$177,654</b>	<b>496</b>	<b>\$376,822</b>	<b>515</b>	<b>\$378,458</b>
<b>Dance Groups and Artists</b>	<b>425</b>	<b>\$5,410</b>	<b>142</b>	<b>\$27,125</b>	<b>97</b>	<b>\$32,981</b>
Ballet Company	5	\$189	4	(D)	2	(D)
Modern Dance Company	1	(D)	2	(D)	2	(D)
Folk/Ethnic Dance Company	9	\$944	4	\$423	3	(D)
Other Dance Group,Artist,Presentation	15	\$4,277	23	(D)	23	\$6,141
<b>Dance Not Self-Designated*</b>	<b>395</b>	<b>(D)</b>	<b>109</b>	<b>\$17,409</b>	<b>67</b>	<b>\$23,981</b>
<b>Symphony Orchestras, Opera Companies Chamber Music Organizations</b>	<b>87</b>	<b>\$10,302</b>	<b>61</b>	<b>\$17,911</b>	<b>54</b>	<b>\$26,474</b>
Opera Company	6	\$1,356	13	\$2,482	5	\$1,604
Symphony Orchestra	7	\$673	11	\$3,289	12	\$4,075
Chamber Music Organization	10	\$299	9	\$630	6	\$445
<b>Classical Music Not Self-Designated*</b>	<b>64</b>	<b>\$7,974</b>	<b>28</b>	<b>\$11,510</b>	<b>31</b>	<b>\$20,350</b>
<b>Other Music Groups and Artists</b>	<b>2,420</b>	<b>\$374,515</b>	<b>2,212</b>	<b>\$742,738</b>	<b>2,039</b>	<b>\$1,005,832</b>
Dance or Stage Band/Orchestra	785	\$45,222	632	\$79,435	346	\$55,603
Choral Music Group	18	\$1,889	13	\$1,649	10	\$1,800
Jazz Music Group or Artist	154	\$18,472	142	\$23,402	114	\$23,182
Other Music Group,Artist,Presentation	677	\$195,544	699	\$362,678	604	\$479,487
<b>Other Music Not Self-Designated*</b>	<b>786</b>	<b>\$113,388</b>	<b>726</b>	<b>\$275,574</b>	<b>965</b>	<b>\$445,760</b>

\* Organizations in this group did not provide the specific classification.

(D) means that data are withheld to avoid disclosure of individual organizational data. The data however, are included in the totals.

TABLE 4A: NUMBER OF TAXABLE PERFORMING ARTS ORGANIZATIONS AND AVERAGE TOTAL RECEIPTS (\$1,000) BY YEAR

Type of Organization	<----- 1977 ----->		<----- 1982 ----->		<----- 1987 ----->	
	Number of Estblshmnts	Average Receipts	Number of Estblshmnts	Average Receipts	Number of Estblshmnts	Average Receipts
Producers of Live Theatrical Productions	750	\$404.6	873	\$859.7	824	\$982.1
Resident Theater	3	(D)	4	\$177.0	5	\$623.0
Stock Theater	32	\$215.4	33	\$489.7	15	\$393.7
Broadway Productions & Road Shows	45	\$1,515.7	86	\$2,944.8	64	\$4,388.9
Off-Broadway Productions	9	\$188.6	13	\$484.4	19	\$1,591.3
Off-Off Broadway Productions	1	(D)	8	\$338.1	11	\$223.5
Children's Theater	22	\$743.2	20	\$621.6	15	\$245.7
Dinner Theater	38	\$621.9	56	\$946.8	25	\$539.5
Community Theater	15	\$100.6	14	\$170.9	13	\$194.7
Other Theatrical Presentation	26	\$289.9	143	\$186.7	142	\$622.9
Theater Not Self-designated*	559	\$317.8	496	\$759.7	515	\$734.9
Dance Groups and Artists	425	\$12.7	142	\$191.0	97	\$340.0
Ballet Company	5	\$37.8	4	(D)	2	(D)
Modern Dance Company	1	(D)	2	(D)	2	(D)
Folk/Ethnic Dance Company	9	\$104.9	4	\$105.8	3	(D)
Other Dance Group, Artist, Presentation	15	\$285.1	23	(D)	23	\$267.0
Dance Not Self-Designated*	395	(D)	109	\$159.7	67	\$357.9
Symphony Orchestras, Opera Companies Chamber Music Organizations	87	\$118.4	61	\$293.6	54	\$490.3
Opera Company	6	\$226.0	13	\$190.9	5	\$320.8
Symphony Orchestra	7	\$96.1	11	\$299.0	12	\$339.6
Chamber Music Organization	10	\$29.9	9	\$70.0	6	\$74.2
Classical Music Not Self-Designated*	64	\$124.6	28	\$411.1	31	\$656.5
Other Music Groups and Artists	2,420	\$154.8	2,212	\$335.8	2,039	\$493.3
Dance or Stage Band/Orchestra	785	\$57.6	632	\$125.7	346	\$160.7
Choral Music Group	18	\$104.9	13	\$126.8	10	\$180.0
Jazz Music Group or Artist	154	\$119.9	142	\$164.8	114	\$203.4
Other Music Group, Artist, Presentation	677	\$288.8	699	\$518.9	604	\$793.9
Other Music Not Self-Designated*	786	\$144.3	726	\$379.6	965	\$461.9

\* Organizations in this group did not provide the specific classification.  
(D) means that data are withheld to avoid disclosure of individual organizational data. The data however, are included in the totals.

## Comparison with Arts Service Organization Data

For tax-exempt organizations, this lowest level of aggregated data is the most appropriate for comparison with statistics from arts service organizations. Because of the methods used by the Census Bureau to build its universe of organizations and because the service organizations usually gather statistics only on members, the data would not be expected to match. However, improvements in all the data sets over the past ten years allow, for the first time, a comparison that is of interest. Of the four possible comparisons of surplus/deficits of the groups of organizations, the Census Bureau and the arts service organization data always differ. The Census Bureau shows surpluses three of the four times, but the differences are not more than 2 or 3%. Since the sets of data do not contain the same organizations, these differences are not surprising. Furthermore, with tax-exempt (nonprofit) organizations, the specific wording when asking for data on income, revenues, and expenses is very important. Because of special requirements in accounting, different amounts can be correctly used (operating income for service organization data versus total organizational income for census data).

For theater, the Theatre Communications Group provided statistics for 1988<sup>2</sup>. Their data came from 189 nonprofit professional theaters from across the United States, including small and medium-size ensembles that perform new and experimental works, touring companies, and large, established cultural institutions. When compared to the similar census categories the average revenue (or income) and the average expenses are quite similar. The one difference is that the TCG group had a deficit while the Census group had a surplus. This arises because the two sets of data include different organizations (all 189 TCG organizations are not necessarily included in the 227 Census establishments).

	TCG Data: 1988	Census Data: 1987*
Number of theaters	189	227
Total revenues/income (\$1,000)	\$276,433.9	\$329,889.0
Average revenue/income (\$1,000)	\$1,462.6	\$1,453.3
Total Expenses (\$1,000)	\$277,876.3	\$322,512.0
Average Expenses (\$1,000)	\$1,470.2	\$1,420.8

\* includes tax-exempt categories: resident, stock, Broadway and road shows, off-Broadway, and off-off-Broadway

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<sup>2</sup> Westat, Inc. A Sourcebook of Arts Statistics: 1989. A Report submitted to the National Endowment for the Arts, Washington, D.C., April 1990. p 302.

For dance groups, the arts service organization data comes from Dance/USA<sup>3</sup>. It includes data from 24 ballet companies and 25 modern and other companies. When compared to the Census data, Dance/USA's data include fewer, larger companies in terms of total expenses. No income data was provided by Dance/USA, but the Census group of dance companies showed a small deficit (1%).

	Dance/USA Data: 1987	Census Data: 1987*
Number of Dance Companies	49	111
Total revenues/income (\$1,000)	not given	\$105,922.0
Average revenue/income (\$1,000)	-	\$ 954.3
Total Expenses (\$1,000)	\$134,000.0	\$107,073.0
Average Expenses (\$1,000)	\$2,734.7	\$ 964.6

\* includes tax-exempt categories: ballet company, modern dance company

Two arts service organizations provide data for opera companies. OPERA America's data include 90 opera companies that are professional companies<sup>4</sup>. Central Opera Service provided data for companies whose budgets were over \$100,000<sup>5</sup>. Opera companies with budgets less than \$100,000 are not likely to have a payroll, but may file an IRS Form 990. The Census Bureau found the least number of companies, whereas when comparing with other performing arts disciplines, the Census Bureau usually has higher numbers of establishments. Some opera companies may not have

	OPERA America Data:1987	Central Opera Service Data:1987	Census Data:1987
Number of Opera Companies	90	174	75
Total revenues/income (\$1,000)	\$287,485.4	not given	\$200,900.0
Average revenue/income (\$1,000)	\$3,194.3	-	\$2,678.6
Total Expenses (\$1,000)	\$290,276.0	\$321,100.0	\$196,247.0
Average Expenses (\$1,000)	\$3,225.3	\$1,845.4	\$2,616.6

<sup>3</sup> Ibid. p. 347.

<sup>4</sup> Ibid. p. 333.

<sup>5</sup> Ibid. p. 318.

specifically designated themselves, thus falling into the "not self-designated" category. The average figures of income and expense for the Census data fall between these two other sets of data. The Opera America organizations showed a deficit of about 1%, while the Census organizations showed a surplus of about 2%, the difference arising from counting different organizations.

For Symphony Orchestras, the American Symphony Orchestra League provided data on 170 orchestras<sup>6</sup>. The data includes all orchestras in their categories of major, regional, and metropolitan. The smaller community orchestras (which tend not to have a payroll) are not in the ASOL data. The ASOL data has fewer and larger orchestras, which together had a small deficit in 1987. The Census organizations showed a surplus.

	ASOL Data: 1987	Census Data: 1987
Number of Symphony Orchestras	170	261
Total revenues/income (\$1,000)	\$523,600.0	\$448,908.0
Average revenue/income (\$1,000)	\$3,080.0	\$1,720.0
Total Expenses (\$1,000)	\$525,400.0	\$436,812.0
Average Expenses (\$1,000)	\$3,090.6	\$1,673.6

The only other performing arts discipline that has any comparable data is choral music. Chorus America provided data on 48 independent choruses (those reporting both income and expenses)<sup>7</sup>. The averages reported by Chorus America are lower than those reported by choral music groups to the Census. The independent choruses in the Chorus America data together had a surplus; the groups in the Census had a deficit.

	Chorus America Data: 1987	Census Data: 1987
Number of Choruses	48	261
Total revenues/income (\$1,000)	\$ 8,150.2	\$ 8,938.0
Average revenue/income (\$1,000)	\$ 169.8	\$ 223.5
Total Expenses (\$1,000)	\$ 7,834.6	\$ 9,375.0
Average Expenses (\$1,000)	\$ 163.2	\$ 234.4

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<sup>6</sup>      ibid. p. 359

<sup>7</sup>      ibid. p.365

## Aggregate Financial Statistics

Direct comparison of change in the financial statistics from one census to the next is impossible because the Census Bureau holds the identification of individual organizations in confidence. This makes it impossible to construct control groups. However, averages can be calculated to find an average or "typical" organization. Then these averages can be compared from one census to another. Table 5 gives the revenue/receipt components for the broad performing arts categories; average figures are shown on Table 5A. Table 6 presents the inflation adjusted averages of revenue components for 1982 and 1987 for three of the tax-exempt categories. To focus on the change, the figures below provide the percentage changes from 1977 to 1982 and from 1982 to 1987. These tables were prepared by calculating averages, adjusting for inflation, and calculating the percentage change between years.

### Percentage Change in Revenue Items of Performing Arts Organizations (inflation adjusted averages)

	1977-1982	1982-1987
<b>Producers of Live Theater</b>		
Admission receipts	6.2%	-16.2%
Contract fees for entertainment	102.4%	-7.4%
Sale of merchandise	60.7%	62.2%
Services to performing arts industry	33.2%	44.0%
Other patron, contract fees	75.1%	-36.8%
Royalties, residual fees, subsidiary rights	-85.0%	45.2%
Government contributions/grants: NEA	-3.2%	-17.6%
All other government sources	1.1%	36.6%
Private Contributions/grants: individuals	37.7%	74.2%
Foundations	-9.1%	55.7%
Business and industry	101.9%	60.7%
All other non-government sources	-17.5%	-21.7%
Other revenues	78.3%	15.9%
<b>TOTAL REVENUES</b>	<b>14.2%</b>	<b>-0.7%</b>
<b>Dance Groups and Artists</b>		
Admission receipts	-22.9%	-21.0%
Contract fees for entertainment	-14.5%	16.4%
Sale of merchandise	-30.2%	287.2%
Services to performing arts industry	397.6%	-67.4%
Other patron, contract fees	-37.4%	48.5%
Royalties, residual fees, subsidiary rights	(D)	(D)
Government contributions/grants: NEA	-59.0%	31.7%
All other government sources	-56.6%	38.4%
Private Contributions/grants: Individuals	-24.5%	-11.2%
Foundations	-45.8%	12.3%
Business and industry	14.7%	45.5%
All other non-government sources	158.4%	9.1%
Other revenues	(D)	(D)
<b>TOTAL REVENUES</b>	<b>-26.7%</b>	<b>10.9%</b>



Percentage Change in Revenue Items of Performing Arts Organizations (continued table)

	1977-1982	1982-1987
<b>Classical Music Organizations</b>		
Admission receipts	12.4%	4.7%
Contract fees for entertainment	-21.9%	17.1%
Sale of merchandise	4.2%	49.1%
Services to performing arts industry	174.5%	-48.2%
Other patron, contract fees	1.1%	162.7%
Royalties, residual fees, subsidiary rights	-25.2%	-19.2%
Government contributions/grants: NEA	-26.4%	-31.6%
All other government sources	6.1%	3.4%
Private Contributions/grants: Individuals	0.5%	30.9%
Foundations	-12.0%	-10.4%
Business and industry	80.4%	28.1%
All other non-government sources	-32.6%	-12.0%
Other revenues	57.3%	-18.8%
<b>TOTAL REVENUES</b>	<b>8.3%</b>	<b>8.9%</b>

(D) means the data were withheld to avoid disclosure of individual organizations. The data, however are included in the totals.

These figures show that the average live theater organization increased total revenue by 14.2% between 1977 and 1982, but decreased by 0.7% between 1982 and 1987; the average dance group decreased total revenue from 1977 to 1982 by 26.7%, but made up some of the drop by increasing 10.9% by 1987; the average classical music organization showed steady growth of 8.3% and 8.9%. Average admission receipts overall were down for theater and down significantly for dance groups, but were up for classical music groups. Sales of merchandise were up for all groups, especially between 1982 and 1987, theater showing a 62% growth, dance groups: 287%, and classical music groups: 49%. (A cautionary note: There are a few very large percentage changes. These occurred in 1977-1982 because the base was very small. [The numbers were small numbers.] The large percentage changes from 1982 to 1987, such as sale of merchandise for dance groups and other patron, contract fees for classical music, were based on larger numbers and reflect a significant growth in these items.)

Support from the National Endowment for the Arts overall was down for each of the three groups. For dance groups the large decrease in NEA and other government funding that occurred between 1977 and 1982 was somewhat offset by gains between 1982 and 1987. Other government sources showed growth except for dance in the first five-year period. Private giving from individuals was up except for dance; foundation giving was generally down between 1977 and 1982 and was mixed in the 1982-1987 period; and business and industry giving was up in all years in all three categories.

TABLE 5: INCOME SOURCES (1987): TOTAL AMOUNTS FOR PERFORMING ARTS ORGANIZATIONS  
ALL ESTABLISHMENTS (\$1,000)

← TAXABLE ESTABLISHMENTS →				
Type of Receipt/Revenue	Producers of Live Theater	Dance Groups and Artists	Classical Music Organizations	Other Music Groups/Artists
Admission receipts	\$576,271	\$2,103	\$11,538	\$248,522
Contract fees for entertainment	\$147,503	\$24,202	\$12,796	\$591,077
Sale of Merchandise	\$11,718	\$43	\$0	\$24,702
Services to performing arts industry	\$24,130	\$2,948	\$1,935	\$65,589
Other patron, contract fees	\$49,600	\$3,685	\$205	\$75,942
Royalties, residual fees, subsidiary rights	(X)	(X)	(X)	(X)
Government contributions/grants				
National Endowment for the Arts	(X)	(X)	(X)	(X)
All other government sources	(X)	(X)	(X)	(X)
Private contributions/grants				
Individuals	(X)	(X)	(X)	(X)
Foundations	(X)	(X)	(X)	(X)
Business and industry	(X)	(X)	(X)	(X)
All other non-government sources	(X)	(X)	(X)	(X)
Other receipts/revenues	(X)	(X)	(X)	(X)
<b>TOTAL RECEIPTS/REVENUES</b>	<b>\$809,222</b>	<b>\$32,981</b>	<b>\$26,474</b>	<b>\$1,005,832</b>
Number of Establishments	824	97	54	2,039

(X) means data was not gathered from taxable organizations.

← TAX-EXEMPT ESTABLISHMENTS →				
Type of Receipt/Revenue	Producers of Live Theater	Dance Groups and Artists	Classical Music Organizations	Other Music Groups/Artists
Admission receipts	\$288,285	\$34,922	\$294,076	\$14,058
Contract fees for entertainment	\$20,084	\$24,194	\$42,330	\$1,590
Sale of Merchandise	\$15,741	\$2,510	\$6,748	\$2,079
Services to performing arts industry	\$5,345	\$448	\$3,825	\$962
Other patron, contract fees	\$21,150	\$6,837	\$48,542	\$5,495
Royalties, residual fees, subsidiary rights	\$2,289	\$208	\$7,674	\$13
Government contributions/grants				
National Endowment for the Arts	\$10,833	\$4,036	\$15,694	\$1,503
All other government sources	\$33,346	\$9,486	\$50,144	\$3,027
Private contributions/grants				
Individuals	\$53,932	\$14,711	\$141,261	\$9,799
Foundations	\$31,677	\$13,894	\$38,270	\$2,610
Business and industry	\$34,386	\$11,448	\$62,936	\$1,655
All other non-government sources	\$3,663	\$2,569	\$16,237	\$68
Other receipts/revenues	\$32,044	\$12,034	\$68,727	\$14,019
<b>TOTAL RECEIPTS/REVENUES</b>	<b>\$552,775</b>	<b>\$137,297</b>	<b>\$796,464</b>	<b>\$56,878</b>
Number of Establishments	916	188	552	166

TABLE 5A: INCOME SOURCES (1987): AVERAGE AMOUNTS FOR PERFORMING ARTS ORGANIZATIONS  
ALL ESTABLISHMENTS (\$1,000)

Type of Receipt/Revenue	← TAXABLE ESTABLISHMENTS →			
	Producers of Live Theater	Dance Groups and Artists	Classical Music Organizations	Other Music Groups/Artists
Admission receipts	\$699.4	\$21.7	\$213.7	\$121.9
Contract fees for entertainment	\$179.0	\$249.5	\$237.0	\$289.9
Sale of Merchandise	\$14.2	\$0.4	\$0.0	\$12.1
Services to performing arts industry	\$29.3	\$30.4	\$35.8	\$32.2
Other patron, contract fees	\$60.2	\$38.0	\$3.8	\$37.2
Royalties, residual fees, subsidiary rights	(X)	(X)	(X)	(X)
Government contributions/grants				
National Endowment for the Arts	(X)	(X)	(X)	(X)
All other government sources	(X)	(X)	(X)	(X)
Private contributions/grants				
Individuals	(X)	(X)	(X)	(X)
Foundations	(X)	(X)	(X)	(X)
Business and industry	(X)	(X)	(X)	(X)
All other non-government sources	(X)	(X)	(X)	(X)
Other receipts/revenues	(X)	(X)	(X)	(X)
<b>TOTAL RECEIPTS/REVENUES</b>	<b>\$982.1</b>	<b>\$340.0</b>	<b>\$490.3</b>	<b>\$493.3</b>

(X) means data was not gathered from taxable organizations.

Type of Receipt/Revenue	← TAX-EXEMPT ESTABLISHMENTS →			
	Producers of Live Theater	Dance Groups and Artists	Classical Music Organizations	Other Music Groups/Artists
Admission receipts	\$314.7	\$185.8	\$532.7	\$84.7
Contract fees for entertainment	\$21.9	\$128.7	\$76.7	\$9.6
Sale of Merchandise	\$17.2	\$13.4	\$12.2	\$12.5
Services to performing arts industry	\$5.8	\$2.4	\$6.9	\$5.8
Other patron, contract fees	\$23.1	\$36.4	\$87.9	\$33.1
Royalties, residual fees, subsidiary rights	\$2.5	\$1.1	\$13.9	\$0.1
Government contributions/grants				
National Endowment for the Arts	\$11.8	\$21.5	\$28.4	\$9.1
All other government sources	\$36.4	\$50.5	\$90.8	\$18.2
Private contributions/grants				
Individuals	\$58.9	\$78.3	\$255.9	\$59.0
Foundations	\$34.6	\$73.9	\$69.3	\$15.7
Business and industry	\$37.5	\$60.9	\$114.0	\$10.0
All other non-government sources	\$4.0	\$13.7	\$29.4	\$0.4
Other receipts/revenues	\$35.0	\$64.0	\$124.5	\$84.5
<b>TOTAL RECEIPTS/REVENUES</b>	<b>\$603.5</b>	<b>\$730.3</b>	<b>\$1,442.9</b>	<b>\$342.6</b>

TABLE 6: COMPONENTS OF 1987 TOTAL REVENUE FOR TAX-EXEMPT PERFORMING ARTS CATEGORIES  
 AVERAGE AMOUNTS (\$1,000) (Inflation Adjusted using GNP deflator with 1982 = 100)

Type of Receipt/Revenue	Producers of Live Theater	Dance Groups and Artists	Classical Music Organizations
Admission receipts	\$268.1	\$158.2	\$453.8
Contract fees for entertainment	\$18.7	\$109.6	\$65.3
Sale of Merchandise	\$14.6	\$11.4	\$10.4
Services to performing arts industry	\$5.0	\$2.0	\$5.9
Other patron, contract fees	\$19.7	\$31.0	\$74.9
Royalties, residual fees, subsidiary rights	\$2.1	\$0.9	\$11.8
<b>Government contributions/grants</b>			
National Endowment for the Arts	\$10.1	\$18.3	\$24.2
All other government sources	\$31.0	\$43.0	\$77.4
<b>Private contributions/grants</b>			
Individuals	\$50.2	\$66.7	\$218.0
Foundations	\$29.5	\$63.0	\$59.1
Business and industry	\$32.0	\$51.9	\$97.1
All other non-government sources	\$3.4	\$11.6	\$25.1
Other receipts/revenues	\$29.8	\$54.5	\$106.1
<b>TOTAL RECEIPTS/REVENUES</b>	<b>\$514.0</b>	<b>\$622.1</b>	<b>\$1,229.0</b>
Number of establishments	916	188	552

COMPONENTS OF 1982 TOTAL REVENUE FOR TAX-EXEMPT PERFORMING ARTS CATEGORIES  
 AVERAGE AMOUNTS (\$1,000)

Type of Receipt/Revenue	Producers of Live Theater	Dance Groups and Artists	Classical Music Organizations
Admission receipts	\$319.8	\$200.4	\$433.3
Contract fees for entertainment	\$20.2	\$94.1	\$55.8
Sale of Merchandise	\$9.0	\$2.9	\$7.0
Services to performing arts industry	\$3.5	\$6.2	\$11.4
Other patron, contract fees	\$31.1	\$20.9	\$28.5
Royalties, residual fees, subsidiary rights	\$1.5	(D)	\$14.7
<b>Government contributions/grants</b>			
National Endowment for the Arts	\$12.2	\$13.9	\$35.4
All other government sources	\$22.7	\$31.1	\$74.9
<b>Private contributions/grants</b>			
Individuals	\$28.8	\$75.1	\$166.5
Foundations	\$18.9	\$56.1	\$65.9
Business and industry	\$19.9	\$35.7	\$75.8
All other non-government sources	\$4.4	\$10.7	\$28.5
Other receipts/revenues	\$25.7	(D)	\$130.6
<b>TOTAL RECEIPTS/REVENUES</b>	<b>\$517.6</b>	<b>\$560.7</b>	<b>\$1,128.2</b>
Number of establishments	715	159	423

(D) means that data are withheld to avoid disclosure of individual organizational data.  
 The data, however, are included in the totals.

When the proportion of the components of revenues for these three groupings of tax-exempt performing arts organizations are graphed in pie charts, the following pictures appear. (After the figures, a summary table and more discussion is presented.) Figures 1-A and 1-B show the distribution of revenue for Live theater producers for 1982 and 1987 (the percentages are derived from Table 6). The proportion of income from admission (ticket sales) decreased almost 10% from 1982 to 1987. This was a further decline from 1977 when admission receipts were 66%. The decrease in earned income (admission, performance fees, and other) from almost 80% of the budget in 1982 to 70% in 1987 was replaced by mostly private support and some government support. But the amount of support from the National Endowment for the Arts continued to slip from 3.1% in 1977 to 2.4% in 1982 and to 2.0% in 1987. State and local governments made up the difference.

Distribution of Revenues by Source  
Theater Organizations: 1982

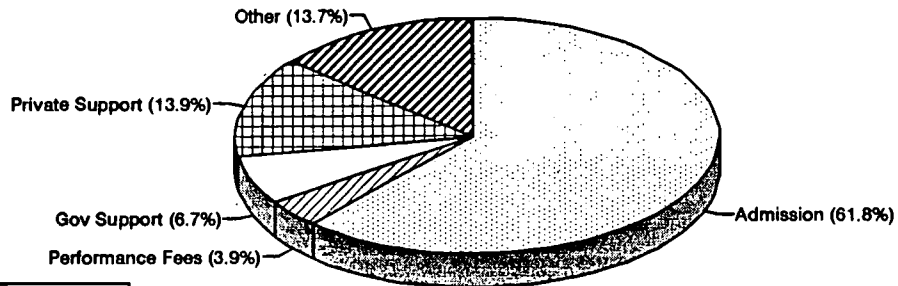


Figure 1 - A

Distribution of Revenues by Source  
Theater Organizations: 1987

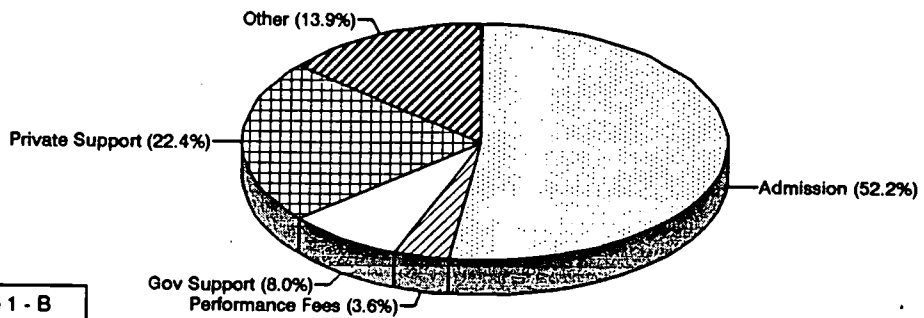


Figure 1 - B

Figures 2-A and 2-B show that for the aggregate of Dance groups, as with theater, admission receipts (ticket sales) also had an overall decrease as a proportion of total revenue. In 1977, admission receipts had been 34% of the total; they increased to 36% of total revenue in 1982 and fell in 1987 to 26% of the total revenue. (However, as the Table on page 20 showed, the inflation adjusted average admission receipts fell in both five year periods by over 20%). Performance (contract) fees and private support stayed about the same. Government support rose from 8% in 1982 to 10% in 1987. It had been as high as 13% in 1977. NEA support had fallen by more than half from 1977 to 1982 when it was just over 2%; in 1987 it rose slightly to just below 3%. The big proportional increase was in other revenue (sales of merchandise [which almost tripled], contract fees, royalties, etc.) which doubled to 16% of the total revenue. The proportion from earned income (admission receipts, performance fees, and other) for Dance groups saw almost no change: from 60% in 1982 to 59% in 1987.

Distribution of Revenues by Source  
Dance Groups: 1982

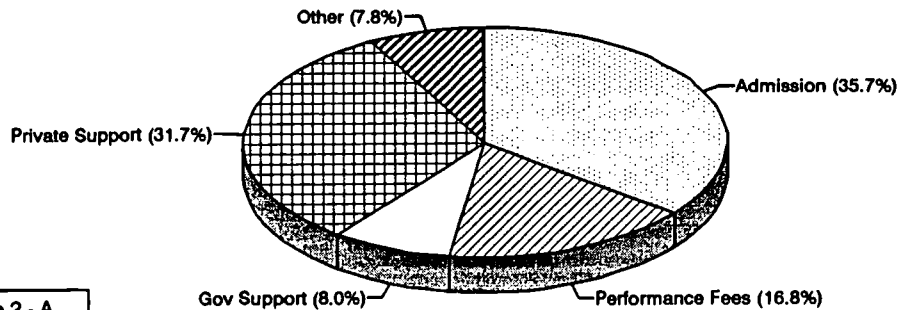


Figure 2 - A

Distribution of Revenues by Source  
Dance Groups: 1987

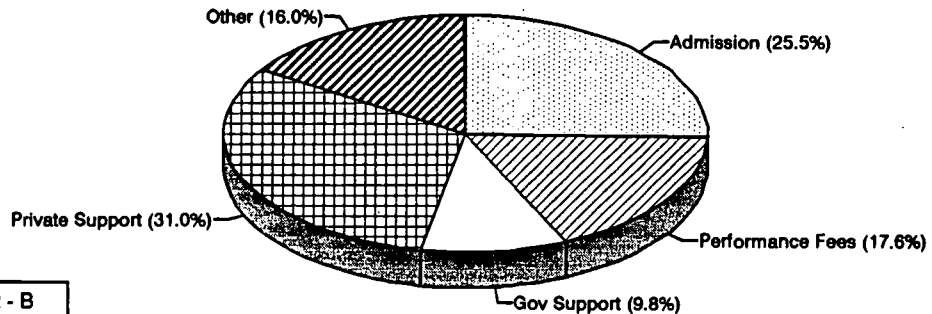


Figure 2 - B

For Classical music organizations (Figures 3-A and 3-B), the proportion of income from all sources stayed about the same for all three censuses. Admission receipts were 37% in 1987. Private support went up a bit in 1987 to 32.5%. Government support fell 1.5% to 8% in 1987. Some of the drop was support from the National Endowment for the Arts which fell from 3% in 1982 to 2.0% in 1987. Support from NEA had been as high as 5% in 1977. The earned versus support (or unearned) income split for classical music organizations was almost exactly the same has for dance: earned income fell marginally from 60% in 1982 to 59% in 1987.

### Distribution of Revenues by Source Classical Music Organizations: 1982

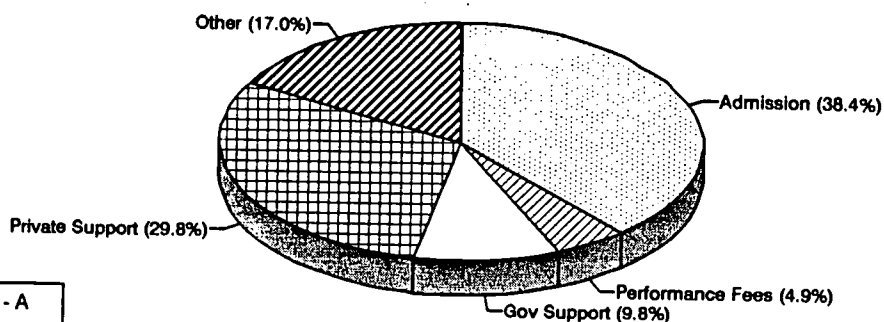


Figure 3 - A

### Distribution of Revenues by Source Classical Music Organizations: 1987

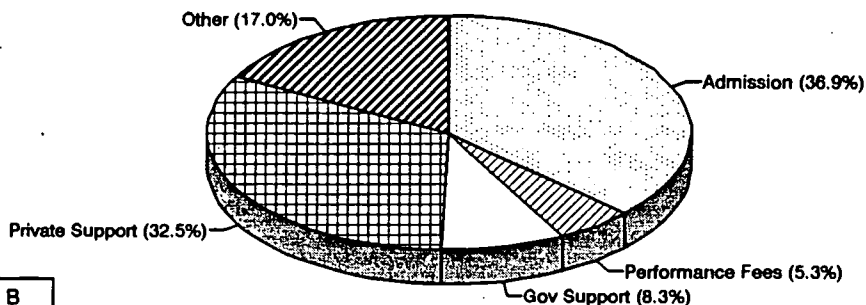


Figure 3 - B

The table below presents a summary of the specific percentages from income sources for the three major groupings for 1982 and 1987 that is shown in the above figures:

	Income Sources as a Percentage of Total Revenues		
	Theater Producers	Dance Groups	Classical Music Organizations
<u>1982</u>			
Admission Receipts	61.8%	35.7%	38.4%
Performance Fees	3.9%	16.8%	4.9%
Other Earned Income	13.7%	7.8%	17.0%
	-----	-----	-----
Subtotal: Earned Income	79.4%	60.3%	60.3%
Private Support	13.9%	31.7%	29.8%
Government Support	6.7%	8.0%	9.8%
	-----	-----	-----
Subtotal: Support Income	20.6%	39.7%	39.6%
<b>TOTAL REVENUES</b>	<b>100.0%</b>	<b>100.0%</b>	<b>99.9%</b>
<u>1987</u>			
Admission Receipts	52.2%	25.5%	36.9%
Performance Fees	3.6%	17.6%	5.3%
Other Earned Income	13.9%	16.0%	17.0%
	-----	-----	-----
Subtotal: Earned Income	69.7%	59.1%	59.2%
Private Support	22.4%	31.0%	32.5%
Government Support	8.0%	9.8%	8.3%
	-----	-----	-----
Subtotal: Support Income	30.4%	40.8%	40.8%
<b>TOTAL REVENUES</b>	<b>100.1%</b>	<b>99.9%</b>	<b>100.0%</b>

Earned income as a percent of total income (revenues) fell significantly for theaters, and edged down by one percentage point for dance and classical music organizations. During the 1980's the fund raising (development) staffs in arts organizations continued to grow and become more sophisticated. In theater this resulted in an almost 10% increase in support income. Private support increased as a percentage of the total for both theater and classical music. The data from previous tables showed NEA support to be down. This was replaced by state and local giving, which showed an increase in the percent of the total budget in 1987 for both theater and dance. During the period between 1982 and 1987, state legislature appropriations to state art agencies almost doubled from \$121.105 million



to \$216.082 million and NEA appropriations to state art agencies increased over 15% from \$21,337 million to \$24.592 million.<sup>8</sup>

Financial statistics similar to those above on the larger categories of tax-exempt organizations are available for the more detailed breakouts of the different types of theaters, dance companies, and music organizations. Since a number of organizations did not designate themselves, the data at this level reflects only the organizations that are counted in the designated category. Furthermore a number of organizations did not fill out the financial data; so the Census Bureau expanded the total revenue figure for each of these detailed categories to compensate for lack of detail in some questionnaires. The Bureau also expanded the subsidiary financial data when it combined the lowest level of category into the broader categories of all theater organizations, all dance groups and all classical music organizations. Therefore, the data presented at this level of detail is not as solid as at the broader level. Before turning to the tax-exempt organizations, there are a few categories of taxable performing arts organizations that have acceptable reporting rates for the financial detail and have an larger number of organizations in the category to be of interest. They are Broadway and Road Shows, Dinner Theaters, Jazz Music Groups/Artists, and Other Music Groups/Artists):

Income Sources of Selected Taxable Performing Arts Organizations (1987)

	Broadway & Road Shows	Dinner Theater	Jazz Music Group/Artist	Other Music Groups/Artists
<b><u>TOTAL AMOUNTS (\$ 1,000)</u></b>				
Admission receipts	\$241,319	\$ 8,229	\$ 1,374	\$ 2,993
Contract fees for entertainment	22,493	3,048	13,180	38,823
Sale of merchandise	1,129	1,038	107	(D)
Services to performing arts industry	210	(D)	(D)	1,990
Other patron, contract fees	4,240	(D)	(D)	932
	-----	-----	-----	-----
<b>TOTAL RECEIPTS</b>	<b>\$269,391</b>	<b>\$ 12,315</b>	<b>\$ 14,661</b>	<b>\$ 44,738</b>
Number of establishments	64	25	114	346
Percent of total receipts reported	95.9%	97.7%	76.4%	80.8%
<b><u>AVERAGE AMOUNTS (\$ 1,000)</u></b>				
Admission receipts	\$ 3,931.8	\$ 336.9	\$ 15.8	\$ 10.7
Contract fees for entertainment	366.5	124.8	151.3	138.9
Sale of merchandise	18.4	42.5	1.2	(D)
Services to performing arts industry	3.4	(D)	(D)	7.1
Other patron, contract fees	69.1	(D)	(D)	3.3
	-----	-----	-----	-----
<b>AVERAGE TOTAL RECEIPTS</b>	<b>\$ 4,389.2</b>	<b>\$ 552.2</b>	<b>\$ 266.2</b>	<b>\$ 198.9</b>

<sup>8</sup> Ibid. pp. 40 and 50

Table 7 presents the financial statistics for the individual theater categories within the theater group. Table 8 presents these statistics for dance groups and classical music organizations. In each case the top table gives the total amounts of each revenue source and some other statistics: the number of establishments in each category and the percent of total revenues accounted for. Other statistics on Tables 7 and 8 include total expenses, percentage of revenues to expenses (a figure over 100% implies a surplus), and a percentage of contributions and grants (both government and private) to total revenues. the number given is the percent of total revenues for which the Bureau got data.) The second (bottom) table gives averages for the revenue sources.

TABLE 7: FINANCIAL STATISTICS AND INCOME SOURCES OF TAX-EXEMPT THEATER CATEGORIES: 1987

Type of Receipt/Revenue	TOTAL AMOUNTS (\$,1000)					
	Resident (LORT) Theater	Stock Theater	Off-Broadway Theater	Off-Off-Broadway Theater	Children's Theater	Community Theater
Admission receipts	\$106,966	\$25,484	\$26,737	\$2,290	\$7,034	\$16,689
Contract fees for entertainment	\$4,206	\$1,425	\$1,013	\$254	\$3,693	\$977
Sale of Merchandise	\$3,205	\$1,513	\$334	\$42	\$169	\$548
Services to performing arts industry	\$807	\$150	\$1,824	\$63	(D)	\$506
Other patron, contract fees	\$6,389	\$863	\$1,028	\$145	\$800	\$3,426
Royalties, residual fees, subsidiary rights	\$360	\$0	\$901	\$393	(D)	(D)
Government contributions/grants						
National Endowment for the Arts	\$5,210	\$270	\$1,023	\$826	\$183	\$134
All other government sources	\$14,152	\$1,560	\$3,189	\$1,385	\$1,043	\$1,408
Private contributions/grants						
Individuals	\$25,491	\$1,981	\$3,575	\$984	\$603	\$4,307
Foundations	\$13,701	\$1,554	\$3,867	\$1,336	\$943	\$1,348
Business and industry	\$17,193	\$847	\$2,295	\$407	\$1,360	\$1,708
All other non-government sources	\$2,214	\$55	\$36	\$68	\$83	\$123
Other receipts/revenues	\$13,635	\$1,083	\$5,099	\$243	\$575	\$2,347
<b>TOTAL CALCULATED REVENUES</b>	<b>\$213,529</b>	<b>\$36,785</b>	<b>\$50,921</b>	<b>\$8,436</b>	<b>\$16,486</b>	<b>\$33,521</b>
Number of Establishments	95	52	39	31	69	195
Percent of total revenues reported*	98.7%	96.6%	97.2%	94.5%	96.4%	88.4%
<b>TOTAL REVENUES (all Establishments)</b>	<b>\$216,292</b>	<b>\$38,089</b>	<b>\$52,427</b>	<b>\$8,935</b>	<b>\$17,252</b>	<b>\$37,963</b>
<b>TOTAL EXPENSES</b>	<b>\$208,767</b>	<b>\$37,020</b>	<b>\$50,784</b>	<b>\$8,767</b>	<b>\$17,174</b>	<b>\$37,482</b>
Revenues/Expenses (%)	103.6%	102.9%	103.2%	101.9%	100.5%	101.3%
Contributions & Grants/Revenues (%)	36.0%	16.5%	26.7%	56.0%	24.4%	23.8%

Type of Receipt/Revenue	AVERAGE AMOUNTS (\$1,000)					
	Resident (LORT) Theater	Stock Theater	Off-Broadway Theater	Off-Off-Broadway Theater	Children's Theater	Community Theater
Admission receipts	\$1,140.8	\$507.3	\$705.3	\$78.2	\$105.7	\$96.8
Contract fees for entertainment	\$44.9	\$28.4	\$26.7	\$8.7	\$55.5	\$5.7
Sale of Merchandise	\$34.2	\$30.1	\$8.8	\$1.4	\$2.5	\$3.2
Services to performing arts industry	\$8.6	\$3.0	\$48.1	\$2.2	(D)	\$2.9
Other patron, contract fees	\$68.1	\$17.2	\$27.1	\$4.9	\$12.0	\$19.9
Royalties, residual fees, subsidiary rights	\$3.8	\$0.0	\$23.8	\$13.4	(D)	(D)
Government contributions/grants						
National Endowment for the Arts	\$55.6	\$5.4	\$27.0	\$28.2	\$2.8	\$0.8
All other government sources	\$150.9	\$31.1	\$84.1	\$47.3	\$15.7	\$8.2
Private contributions/grants						
Individuals	\$271.9	\$39.4	\$94.3	\$33.6	\$9.1	\$25.0
Foundations	\$146.1	\$30.9	\$102.0	\$45.6	\$14.2	\$7.8
Business and industry	\$183.4	\$16.9	\$60.5	\$13.9	\$20.4	\$9.9
All other non-government sources	\$23.6	\$1.1	\$0.9	\$2.3	\$1.2	\$0.7
Other receipts/revenues	\$145.4	\$21.6	\$134.5	\$8.3	\$8.6	\$13.6
<b>TOTAL RECEIPTS/REVENUES</b>	<b>\$2,276.8</b>	<b>\$732.5</b>	<b>\$1,344.3</b>	<b>\$288.2</b>	<b>\$250.0</b>	<b>\$194.7</b>

\* includes figures that are in (D); "not disclosed amounts"  
(D) means that data are withheld to avoid disclosure of individual organizational data. The data, however, are included in the totals.

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TABLE 8: FINANCIAL STATISTICS AND INCOME SOURCES OF TAX-EXEMPT DANCE AND CLASSICAL MUSIC CATEGORIES: 1987

Type of Receipt/Revenue	TOTAL AMOUNTS (\$1,000)					
	Ballet Company	Modern Dance Company	Opera Company	Symphony Orchestra	Chamber Music Organization	Choral Music Group
Admission receipts	\$28,784	\$1,539	\$71,083	\$155,350	\$5,936	\$1,744
Contract fees for entertainment	\$11,283	\$6,745	\$5,253	\$23,807	\$3,979	\$398
Sale of Merchandise	\$425	(D)	(D)	\$2,622	\$455	\$284
Services to performing arts industry	\$186	(D)	\$858	\$1,457	(D)	\$0
Other patron, contract fees	\$3,404	(D)	\$17,545	\$26,279	\$370	\$335
Royalties, residual fees, subsidiary rights	(D)	(D)	(D)	\$3,596	(D)	\$6
Government contributions/grants						
National Endowment for the Arts	\$1,815	\$1,349	\$4,207	\$8,702	\$473	\$117
All other government sources	\$4,876	\$1,558	\$7,097	\$34,656	\$997	\$295
Private contributions/grants						
Individuals	\$9,601	\$1,346	\$42,750	\$72,359	\$3,805	\$3,886
Foundations	\$8,078	\$1,689	\$11,790	\$19,664	\$2,074	\$658
Business and industry	\$7,756	\$1,018	\$13,353	\$40,622	\$2,535	\$206
All other non-government sources	\$2,092	(D)	\$6,506	\$7,355	\$85	\$34
Other receipts/revenues	\$9,819	\$423	\$12,547	\$46,934	\$844	\$900
<b>TOTAL CALCULATED REVENUES</b>	<b>\$67,919</b>	<b>\$15,667</b>	<b>\$192,989</b>	<b>\$443,403</b>	<b>\$21,553</b>	<b>\$8,863</b>
Number of Establishments	78	33	75	261	69	40
Percent of total revenues reported*	99.3%	100.0%	96.6%	98.9%	97.0%	99.2%
<b>TOTAL REVENUES (all Establishments)</b>	<b>\$88,538</b>	<b>\$17,384</b>	<b>\$200,900</b>	<b>\$448,908</b>	<b>\$22,317</b>	<b>\$8,938</b>
<b>TOTAL EXPENSES</b>	<b>\$89,937</b>	<b>\$17,136</b>	<b>\$196,247</b>	<b>\$436,812</b>	<b>\$22,652</b>	<b>\$9,375</b>
Revenues/Expenses (%)	98.4%	101.4%	102.4%	102.8%	98.5%	95.3%
Contributions & Grants/Revenues (%)	38.4%	40.0%	42.7%	40.8%	44.7%	58.1%

Type of Receipt/Revenue	AVERAGE AMOUNTS (\$1,000)					
	Ballet Company	Modern Dance Company	Opera Company	Symphony Orchestra	Chamber Music Organization	Choral Music Group
Admission receipts	\$371.6	\$46.6	\$981.1	\$601.8	\$88.7	\$44.0
Contract fees for entertainment	\$145.7	\$204.4	\$72.5	\$92.2	\$59.5	\$10.0
Sale of Merchandise	\$5.5	(D)	(D)	\$10.2	\$6.8	\$7.2
Services to performing arts industry	\$2.4	(D)	\$11.8	\$5.6	(D)	\$0.0
Other patron, contract fees	\$43.9	(D)	\$242.2	\$101.8	\$5.5	\$8.4
Royalties, residual fees, subsidiary rights	(D)	(D)	(D)	\$13.9	(D)	\$0.2
Government contributions/grants						
National Endowment for the Arts	\$23.4	\$40.9	\$58.1	\$33.7	\$7.1	\$2.9
All other government sources	\$60.4	\$47.2	\$98.0	\$134.3	\$14.9	\$7.4
Private contributions/grants						
Individuals	\$124.0	\$40.8	\$590.1	\$280.3	\$56.9	\$97.9
Foundations	\$104.3	\$51.2	\$162.7	\$76.2	\$31.0	\$18.8
Business and industry	\$100.1	\$30.8	\$184.3	\$157.4	\$37.9	\$5.2
All other non-government sources	\$27.0	(D)	\$89.8	\$28.5	\$1.3	\$0.9
Other receipts/revenues	\$126.8	\$12.8	\$173.2	\$181.8	\$12.6	\$22.7
<b>TOTAL RECEIPTS/REVENUES</b>	<b>\$1,135.1</b>	<b>\$526.8</b>	<b>\$2,678.7</b>	<b>\$1,720.0</b>	<b>\$323.4</b>	<b>\$223.5</b>

\* Includes figures that are in (D), "not disclosed amounts"

(D) means that data are withheld to avoid disclosure of individual organizational data. The data, however, are included in the totals.

The tax-exempt (nonprofit) field of theaters is composed of resident (LORT), stock, off-Broadway, off-off-Broadway, children's, and community theaters.

Income Sources as Percent of Total Revenues (Tax-exempt Theater Organizations): 1987

	Resident (LORT)	Stock	Off-Broadway
Admission receipts	50.1%	69.3%	52.5%
Contract fees for entertainment	2.0%	3.9%	2.0%
Sale of merchandise	1.5%	4.1%	0.7%
Services to performing arts industry	0.4%	0.4%	3.6%
Other patron, contract fees	3.0%	2.3%	2.0%
Royalties, residual fees, subsidiary rights	0.2%	0.0%	1.8%
Government contributions/grants: NEA	2.4%	0.7%	2.0%
All other government	6.6%	4.2%	6.3%
Private contributions/grants: Individuals	11.9%	5.4%	7.0%
Foundations	6.4%	4.2%	7.6%
Business and industry	8.1%	2.3%	4.5%
All other non-government sources	1.0%	0.1%	0.1%
Other revenues	6.4%	2.9%	10.0%
TOTAL REVENUES (%)	100.0%	100.0%	100.0%
(\$ 1000's)	\$216,292	\$ 38,089	\$ 52,427

	Off-Off-Broadway	Children's	Community
Admission receipts	27.1%	42.3%	49.7%
Contract fees for entertainment	3.0%	22.2%	2.9%
Sale of merchandise	0.5%	1.0%	1.6%
Services to performing arts industry	0.7%	(D)	1.5%
Other patron, contract fees	1.7%	4.8%	10.2%
Royalties, residual fees, subsidiary rights	4.7%	(D)	(D)
Government contributions/grants: NEA	9.8%	1.1%	0.4%
All other government	16.4%	6.3%	4.2%
Private contributions/grants: Individuals	11.7%	3.6%	12.8%
Foundations	15.8%	5.7%	4.0%
Business and industry	4.8%	8.2%	5.1%
All other non-government sources	0.8%	0.5%	0.4%
Other revenues	2.9%	3.5%	7.0%
TOTAL REVENUES (%)	100.0%	100.0%	100.0%
(\$ 1000's)	\$ 8,935	\$ 17,252	\$ 37,963

Resident Theaters (LORT) had a small surplus as did all tax-exempt theater categories. Contributions and grants made up 36% of total revenues. This was up from 23% in 1982. The bulk of money from the National Endowment for the Arts that went to theater went to this category of theater. Stock theater received a greater share (69%) from admission receipts (ticket sales) than did

other types of theater, although this share decline from 76% in 1982. Only 16.5% of total revenues came from contributions and grants. Tax-exempt (nonprofit) Off-Broadway was very similar in its proportions to Resident (LORT) theater, except that it got less of its income from private support. Off-Off-Broadway theaters are small organizations. The average total revenue for this category is \$288,200. This group receives over half of its income from contributions and grants, with half coming from private sources and half coming from government. The National Endowment for the Arts contributed just under 10% of the income to this field. Children's Theater and Community Theater have the smallest average total revenue at \$250,000 and \$194,700 respectively. Both get just under 25% of their income from contributions and grants and about half of their income from admission receipts.

Income Sources as Percent of Total Revenues (Tax-exempt Dance Organizations): 1987

	Ballet Company	Modern Dance Company
Admission receipts	32.7%	8.9%
Contract fees for entertainment	12.8%	38.8%
Sale of merchandise	0.5%	(D)
Services to performing arts industry	0.2%	(D)
Other patron, contract fees	3.9%	(D)
Royalties, residual fees, subsidiary rights	(D)	(D)
Government contributions/grants: NEA	2.1%	7.8%
All other government	5.3%	9.0%
Private contributions/grants: Individuals	10.9%	7.7%
Foundations	9.2%	9.7%
Business and industry	8.8%	5.9%
All other non-government sources	2.4%	(D)
Other revenues	11.2%	2.4%
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TOTAL REVENUES (%)	100.0%	100.0%
(\$ 1000's)	\$ 88,538	\$ 17,384

In 1987 nonprofit Ballet Companies registered a deficit, but it was a smaller percentage than in 1982. The average size of a ballet company was \$1.135 million. Revenue from admission receipts was 33% of total income while 13% came from contract fees for performances. Over 30% of total receipts came from private support and 7.4% came from government (2.1% from NEA). Total contributions and grants was up slightly from 37% in 1982 to 38% in 1987. Modern Dance Companies present a different picture. The average total revenue for a modern dance company is a little over half a million (\$526,800); as a group, these companies ran a small surplus. Only 9% of the total revenue came from admission receipts in 1987; this was down from 13% in 1982. Contract performance fees

accounted for just under 40% of total revenue, the only performing art form where this type of fee was greater than admission receipts (ticket sales). Government support was 17% and private support was 23%. The National Endowment for the Arts contributed 8% of the income to this category of dance.

Income Sources as Percent of Total Revenues (Tax-exempt Music Organizations): 1987

	Opera Company	Symphony Orchestra	Chamber Music Organization	Choral Music Group
Admission receipts	36.6%	35.0%	27.4%	19.7%
Contract fees for entertainment	2.7%	5.4%	18.4%	4.5%
Sale of merchandise	(D)	0.6%	2.1%	3.2%
Services to performing arts industry	0.4%	0.3%	(D)	0.0%
Other patron, contract fees	9.0%	5.9%	1.7%	3.8%
Royalties, residual fees, subsidiary rights	(D)	0.8%	(D)	0.1%
Government contributions/grants: NEA	2.2%	2.0%	2.2%	1.3%
All other government	3.7%	7.8%	4.6%	3.3%
Private contributions/grants: Individuals	22.0%	16.3%	17.6%	43.8%
Foundations	6.1%	4.4%	9.6%	7.4%
Business and industry	6.9%	9.1%	11.7%	2.3%
All other non-government sources	3.4%	1.7%	0.4%	0.4%
Other revenues	6.5%	10.6%	3.9%	10.2%
<b>TOTAL REVENUES</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>
(%)				
(\$ 1000's)	\$200,900	\$448,908	\$ 22,317	\$ 8,938

The organizational category with the largest average total revenue was Opera Companies (\$2.678 million). Operas had a surplus in 1987; in 1982 they had reported an aggregate deficit. The percentage of income from admission receipts was 37%, up from 28% in 1982. This category of organizations received a high percentage of income from individual contributions (22%). Total support from all contributions and grants was 43%, which included 6% from government. The National Endowment for the Arts support dropped from 3% in 1982 to 2% in 1987. Symphony Orchestras also had a surplus in 1987; they had a small deficit in 1982. Like operas, contributions from the NEA dropped from 3% in 1982 to 2% in 1987. Revenue from contributions and grants rose from 33% in 1982 to 41% in 1987. All other components of private and government giving stayed the same or rose. An average Chamber Music Organization is much smaller than an opera or a symphony orchestra (\$323,400). These organizations together had a small deficit in 1987; as a group they almost had a balanced budget in 1982. Contributions and grants were 45% of total revenues (up from 42% in 1982); only 7% came from government (2% from the NEA). Admission receipts (ticket sales) accounted for 27% (up from 24% in 1982); contract performance fees accounted for 18%.

Contributions and Grants accounted for 58% of the total revenue of Choral Music Groups. This was the largest percentage of any performing arts discipline. As a group these organizations had a deficit of almost 5%, greater than any other category. An average choral music group had total revenue of \$223,500 in 1987. The largest single source of revenue comes from contributions from individuals (44%). Admission receipts account for about 20%. The NEA contributed just over 1% of this category's total revenues.



## Geography of Performing Arts Organizations

Balance of Taxable and Tax-exempt Organizations. The Census of Service Industries in 1987 received reports from performing arts organizations in each of the 50 states and the District of Columbia (DC). There was great variation among the states in the balance of taxable (for profit) and tax-exempt (nonprofit) organizations (Table 9). Nevada had the greatest percentage of taxable organizations (94% of the 119 total performing organizations in the state); North Dakota had the greatest percentage of tax-exempt organizations (78% of the 9 total performing organizations). Only six states had more tax-exempt organizations than taxable organizations; another six states had over 80% taxable organizations:

### States with Over 50% Tax-exempt Organizations

#### Number of Performing Arts Organizations and Percent Taxable/Tax-exempt

	# Taxable	% Taxable	# Tax-exempt	% Tax-exempt
Alaska	7	33%	14	67%
Idaho	3	30%	7	70%
Mississippi	7	44%	9	56%
North Dakota	2	22%	7	78%
South Carolina	18	45%	22	55%
West Virginia	3	25%	9	75%

### States with Over 80% Taxable Organizations

#### Number of Performing Arts Organizations and Percent Taxable/Tax-exempt

	# Taxable	% Taxable	# Tax-exempt	% Tax-exempt
California	2439	91%	253	9%
Hawaii	53	84%	10	16%
Nevada	112	94%	7	6%
New Jersey	233	83%	47	17%
New York	1473	85%	265	15%
Tennessee	231	89%	29	11%

The pattern to the proportions of taxable and tax-exempt organizations found in the states seems based on neither geography nor population. Rather, the historical activity in the commercial arts seems to explain the differences. California and New York, with their entertainment and Broadway industries, show high percentages of taxable organizations. Although broadcasting and movie producers are not included in these performing arts categories, many performing organizations and

theater services constitute a substantial part of the broader entertainment industry. New Jersey's high percentage is probably due to its location within metropolitan New York City. Hawaii's high percentage seems to arise from the tourism industry; in Nevada, cabaret and other performing entertainment grew up alongside the gambling industry; and Nashville's country and western music industry accounts for Tennessee's high percentage of taxable organizations.

Two states, California and New York dominate the numbers of organizations and the receipts/revenues of the performing arts industry. These two states had by far the largest number of taxable organizations (2,439 and 1,437). Together they accounted for 54% of the total 7,233 taxable performing arts organizations (see Table 9). The next largest numbers of taxable organizations were in the two hundreds (Florida: 232, Illinois: 258, New Jersey: 233, Tennessee: 231, and Texas: 227). California and New York also had the highest number of tax-exempt organizations (253 and 265) accounting for 25% of the 2,038 tax-exempt organizations. The next largest numbers of tax-exempt organizations were in the 80's and 90's (Illinois: 81, Pennsylvania: 92, and Texas: 94).

California and New York had even greater percentages of the receipts and revenues:

	\$ Receipts (Taxable)	% Receipts	\$ Revenues (Tax-exempt)	% Revenues
California	\$1,927,323	39.3%	\$ 239,909	13.5%
New York	1,422,113	29.0%	401,060	22.5%
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CA + NY	\$3,349,436	68.3%	\$ 640,969	36.0%
Total U.S.	\$4,904,224	100.0%	\$1,780,521	100.0%

These two states account for 68% of all receipts of taxable organizations. This percentage did not change from the 1982 census. The percentage of all revenues of tax-exempt organizations accounted for by California and New York was 36% in 1987. (The revenue from California's tax-exempt organizations was not disclosed in 1982, so a comparison cannot be made.) However, since there was growth in both of these two states in the number of tax-exempt organizations and at the same time their percentages of tax-exempt organizations to all tax-exempt organizations nationwide went down, then the conclusion is that the growth in tax-exempt organizations was more diffuse throughout the country between 1982 and 1987, i.e., not concentrated in the two entertainment centers of California and New York.

Table 9 gives the number of taxable and tax-exempt organizations and their receipts and

TABLE 9: NUMBER OF U.S. PERFORMING ARTS ORGANIZATIONS AND THEIR REVENUES/RECEIPTS BY STATE: 1987

STATE	Total Taxable (For-profit) Organizations				Total Tax-exempt (Nonprofit) Organizations				Total Organizations		% Tax-exempt of Total per state	
	Organizations		Receipts		Organizations		Revenues		Orgs	Recs/Revs	Orgs	\$ Revs
	#	%	\$ (1,000)	%	#	%	\$ (1,000)	%	#	\$ (1,000)	%	%
Alabama	33	0.5%	\$15,315	0.3%	17	0.8%	\$9,266	0.5%	50	\$24,581	34.0%	37.7%
Alaska	7	0.1%	\$3,225	0.1%	14	0.7%	\$5,100	0.3%	21	\$8,325	66.7%	61.3%
Arizona	53	0.7%	\$17,574	0.4%	24	1.2%	\$31,912	1.8%	77	\$49,486	31.2%	64.5%
Arkansas	17	0.2%	\$2,466	0.1%	12	0.6%	(D)	(D)	29	\$2,466	41.4%	(D)
California	2,439	33.7%	\$1,927,323	39.3%	253	12.4%	\$239,909	13.5%	2,692	\$2,167,232	9.4%	11.1%
Colorado	64	0.9%	\$20,144	0.4%	34	1.7%	(D)	(D)	98	\$20,144	34.7%	(D)
Connecticut	89	1.2%	\$34,051	0.7%	40	2.0%	\$28,703	1.5%	129	\$60,754	31.0%	44.0%
Delaware	12	0.2%	\$2,770	0.1%	7	0.3%	(D)	(D)	19	\$2,770	38.8%	(D)
Dist Columbia	32	0.4%	(D)	(D)	20	1.0%	\$38,044	2.1%	52	(D)	38.5%	(D)
Florida	232	3.2%	\$108,916	2.2%	77	3.8%	\$57,776	3.2%	309	\$166,692	24.9%	34.7%
Georgia	66	0.9%	\$22,095	0.5%	41	2.0%	\$27,844	1.6%	107	\$49,939	38.3%	55.8%
Hawaii	53	0.7%	\$21,468	0.4%	10	0.5%	(D)	(D)	63	\$21,468	15.9%	(D)
Idaho	3	0.0%	\$456	0.0%	7	0.3%	(D)	(D)	10	\$456	70.0%	(D)
Illinois	258	3.6%	\$143,575	2.9%	81	4.0%	\$65,425	3.7%	339	\$209,000	23.9%	31.3%
Indiana	58	0.8%	\$35,413	0.7%	42	2.1%	\$27,820	1.6%	100	\$63,233	42.0%	44.0%
Iowa	28	0.4%	\$1,982	0.0%	21	1.0%	\$8,577	0.5%	49	\$10,559	42.9%	81.2%
Kansas	28	0.4%	\$4,632	0.1%	11	0.5%	\$1,849	0.1%	39	\$6,481	28.2%	28.5%
Kentucky	32	0.4%	\$7,222	0.1%	23	1.1%	\$16,432	0.9%	55	\$23,654	41.8%	69.5%
Louisiana	45	0.6%	\$22,496	0.5%	22	1.1%	\$6,313	0.4%	67	\$28,809	32.8%	21.9%
Maine	19	0.3%	\$2,602	0.1%	19	0.9%	\$4,502	0.3%	38	\$7,104	50.0%	63.4%
Maryland	81	1.1%	\$27,259	0.6%	22	1.1%	\$35,068	2.0%	103	\$62,327	21.4%	56.3%
Massachusetts	107	1.5%	\$51,458	1.0%	70	3.4%	\$69,990	3.9%	177	\$121,448	39.5%	57.6%
Michigan	123	1.7%	\$81,608	1.7%	57	2.8%	\$41,013	2.3%	180	\$122,621	31.7%	33.4%
Minnesota	95	1.3%	\$50,762	1.0%	53	2.6%	\$47,469	2.7%	148	\$98,231	35.8%	48.3%
Mississippi	7	0.1%	(D)	(D)	9	0.4%	(D)	(D)	16	(D)	56.3%	(D)
Missouri	121	1.7%	\$51,828	1.1%	43	2.1%	\$44,052	2.5%	164	\$95,880	26.2%	45.9%
Montana	15	0.2%	\$1,396	0.0%	13	0.6%	(D)	(D)	28	\$1,396	46.4%	(D)
Nebraska	36	0.5%	\$5,849	0.1%	13	0.6%	\$6,356	0.4%	49	\$12,205	26.5%	52.1%
Nevada	112	1.5%	\$55,006	1.1%	7	0.3%	\$1,356	0.1%	119	\$56,362	5.9%	2.4%
New Hampshire	22	0.3%	\$3,403	0.1%	16	0.8%	\$3,027	0.2%	38	\$6,430	42.1%	47.1%
New Jersey	233	3.2%	\$140,946	2.9%	47	2.3%	\$29,059	1.6%	280	\$170,005	16.8%	17.1%
New Mexico	18	0.2%	\$3,088	0.1%	18	0.9%	\$11,642	0.7%	36	\$14,730	50.0%	79.0%
New York	1,473	20.4%	\$1,422,113	29.0%	265	13.0%	\$401,060	22.5%	1,738	\$1,823,173	15.2%	22.0%
North Carolina	61	0.8%	\$13,425	0.3%	48	2.4%	\$20,028	1.1%	109	\$33,453	44.0%	59.9%
North Dakota	2	0.0%	(D)	(D)	7	0.3%	(D)	(D)	9	(D)	77.8%	(D)
Ohio	114	1.6%	\$50,743	1.0%	70	3.4%	\$91,867	5.2%	184	\$142,610	38.0%	64.4%
Oklahoma	27	0.4%	\$9,635	0.2%	24	1.2%	(D)	(D)	51	\$9,635	47.1%	(D)
Oregon	50	0.7%	\$11,657	0.2%	31	1.5%	\$22,833	1.3%	81	\$34,490	38.3%	66.2%
Pennsylvania	174	2.4%	\$101,816	2.1%	92	4.5%	\$73,822	4.1%	266	\$175,638	34.6%	42.0%
Rhode Island	24	0.3%	\$9,324	0.2%	12	0.6%	\$5,917	0.3%	36	\$15,241	33.3%	38.8%
South Carolina	18	0.2%	\$3,487	0.1%	22	1.1%	\$7,043	0.4%	40	\$10,530	55.0%	66.9%
South Dakota	8	0.1%	\$1,295	0.0%	7	0.3%	(D)	(D)	15	\$1,295	48.7%	(D)
Tennessee	231	3.2%	\$149,215	3.0%	29	1.4%	\$25,369	1.4%	260	\$174,584	11.2%	14.5%
Texas	227	3.1%	\$101,826	2.1%	94	4.6%	\$81,623	4.6%	321	\$183,449	29.3%	44.5%
Utah	14	0.2%	\$6,950	0.1%	9	0.4%	\$12,150	0.7%	23	\$19,100	39.1%	63.6%
Vermont	13	0.2%	\$1,009	0.0%	12	0.6%	\$3,350	0.2%	25	\$4,359	48.0%	76.9%
Virginia	69	1.0%	\$20,710	0.4%	49	2.4%	\$30,952	1.7%	118	\$51,662	41.5%	59.9%
Washington	75	1.0%	\$46,063	0.9%	60	2.9%	\$32,700	1.8%	135	\$78,763	44.4%	41.5%
West Virginia	3	0.0%	\$466	0.0%	9	0.4%	\$2,378	0.1%	12	\$2,844	75.0%	83.6%
Wisconsin	107	1.5%	\$24,486	0.5%	53	2.6%	\$22,473	1.3%	160	\$46,959	33.1%	47.9%
Wyoming	5	0.1%	\$3,092	0.1%	2	0.1%	(D)	(D)	7	\$3,092	28.6%	(D)
Total U.S.	7233	100.0%	\$4,904,224	98.8%	2,036	100.0%	\$1,780,521	94.9%	9,271	\$6,684,745	22.0%	26.6%

(D) Data has been withheld to avoid disclosure for individual arts organizations. The data, however, is included in the column totals.

revenues per state. The two columns on the right give the percentage of tax-exempt organizations to all organizations per state and the percentage of revenues of tax-exempt organizations to all receipts and revenues per state. Between 1982 and 1987, the percentage of tax-exempt organizations to all organizations went up in 40 states; stayed the same in 2 states; and went down in 9 states. The percentage of tax-exempt revenues to all receipts and revenues went up in 25 states; stayed the same in 2 states; and went down in 6 states. (Because of disclosure problems, 18 states did not have comparative data for revenues.) Overall for the U.S., tax-exempt organizations rose from 19% of the total number in 1982 to 22% of the total in 1987; tax-exempt revenues increased from 25% to 27% of the total receipts and revenues. This is another indication that the tax-exempt performing arts industry continued to grow and flourish during the mid 1980's. Since the National Endowment for the Arts funds nonprofit (i.e. tax-exempt) organizations, the broad growth (40 states) in this sector reflects positively on agencies such as the NEA, who seek to promote broad geographic growth of the arts.

Regional and State Breakout of Broad Performing Arts Categories. When the organizations are broken into the broader categories of producers of live theater, dance groups and artists, classical music groups (symphony, opera, chamber music) and other music groups, the dominance of New York and California is still notable. Table 10 summarizes these disciplines into the four Census regions, and Table 11 (two pages) gives the detailed breakout by state. Figures 4-A through 4-D show the average total receipts (for taxable organizations) and total revenues (for tax-exempt organizations) for each of these broader categories. The figures are all based on the same scale for visual comparison between them.

In the category of Producers of Live Theatrical Productions, there were 824 taxable organizations and 916 tax-exempt organizations in 1987. This was a change from 1982 when there were more taxable operations (873) than tax-exempt (715). The average receipts of a taxable theater in 1987 were \$982,066, and the average revenues of a tax-exempt theater were \$603,466. The Northeast region had 46% of the taxable organizations and 62% of the total receipts. This region also had the greatest number of tax-exempt theater organizations (28%) and the greatest revenues (35%), but the distribution was more even than for taxable organizations and receipts. Figure 4-A reflects this, with the one higher bar for average receipts for taxable theater in the Northeast region. This picture looks similar to the 1982 averages except in the West. In the West, average revenues of tax-exempt theater organizations slightly surpassed the average receipts of taxable theaters in 1987; they had been less than average receipts in 1982. Theater differs from dance and classical music

TABLE 10: U.S. PERFORMING ARTS ORGANIZATIONS AND THEIR RECEIPTS/REVENUES BY REGION (1987)

		TAXABLE ESTABLISHMENTS (For Profit)												TAX-EXEMPT ESTABLISHMENTS (Not-For-Profit)																																																
		Producers of Live Theatrical Productions				Dance Groups and Artists				Symphony Orchestras, Opera Companies, and Chamber Music Organizations				Other Music Groups and Artists				Producers of Live Theatrical Productions				Dance Groups and Artists				Symphony Orchestras, Opera Companies, and Chamber Music Organizations				Other Music Groups and Artists																																
REGION		Organizations #	Receipts \$ (1,000)	%	Organizations #	Receipts \$ (1,000)	%	Organizations #	Receipts \$ (1,000)	%	Organizations #	Receipts \$ (1,000)	%	Organizations #	Receipts \$ (1,000)	%	Organizations #	Receipts \$ (1,000)	%	Organizations #	Receipts \$ (1,000)	%	Organizations #	Receipts \$ (1,000)	%	Organizations #	Receipts \$ (1,000)	%	Organizations #	Receipts \$ (1,000)	%	Organizations #	Receipts \$ (1,000)	%	Organizations #	Receipts \$ (1,000)	%	Organizations #	Receipts \$ (1,000)	%																						
Northeast		382	\$502,059	62.0%	31	\$14,508	44.0%	22	\$7,092	26.8%	494	\$300,440	29.9%	255	\$195,325	35.3%	65	\$69,611	50.7%	141	\$248,554	31.2%	50	\$15,934	28.0%	210	\$100,051	18.1%	36	\$24,197	17.6%	130	\$198,410	24.9%	37	\$7,020	12.3%	243	\$119,817	21.7%	47	\$16,850	12.3%	143	\$165,525	20.8%	39	\$4,412	7.8%													
Midwest		111	\$75,105	9.3%	18	\$6,062	18.4%	5	\$645	2.4%	397	\$67,304	6.7%	208	\$137,582	24.9%	40	\$26,639	19.4%	138	\$183,975	23.1%	40	\$29,512	51.9%	204	\$127,997	15.8%	32	\$9,626	29.2%	13	\$12,875	48.6%	666	\$444,891	44.2%	204	\$127,997	15.8%	32	\$9,626	29.2%	13	\$12,875	48.6%	666	\$444,891	44.2%													
South		127	\$104,061	12.9%	16	\$2,785	8.4%	14	\$5,862	22.1%	482	\$193,197	19.2%	Total U.S.	824	\$809,222	100.0%	97	\$32,981	100.0%	54	\$26,474	100.0%	2,039	\$1,005,832	100.0%	210	\$100,051	18.1%	36	\$24,197	17.6%	130	\$198,410	24.9%	37	\$7,020	12.3%	243	\$119,817	21.7%	47	\$16,850	12.3%	143	\$165,525	20.8%	39	\$4,412	7.8%												
West		204	\$127,997	15.8%	32	\$9,626	29.2%	13	\$12,875	48.6%	666	\$444,891	44.2%	Total U.S.	916	\$552,775	100.0%	188	\$137,297	100.0%	552	\$796,464	100.0%	166	\$56,878	100.0%	255	\$195,325	35.3%	65	\$69,611	50.7%	141	\$248,554	31.2%	50	\$15,934	28.0%	210	\$100,051	18.1%	36	\$24,197	17.6%	130	\$198,410	24.9%	37	\$7,020	12.3%	243	\$119,817	21.7%	47	\$16,850	12.3%	143	\$165,525	20.8%	39	\$4,412	7.8%

organizations in that the average receipts of taxable organizations is greater than the average revenues for tax-exempt organizations (except in the West).

Average Total Receipts/Revenues for Theater Producers by Region (1987)

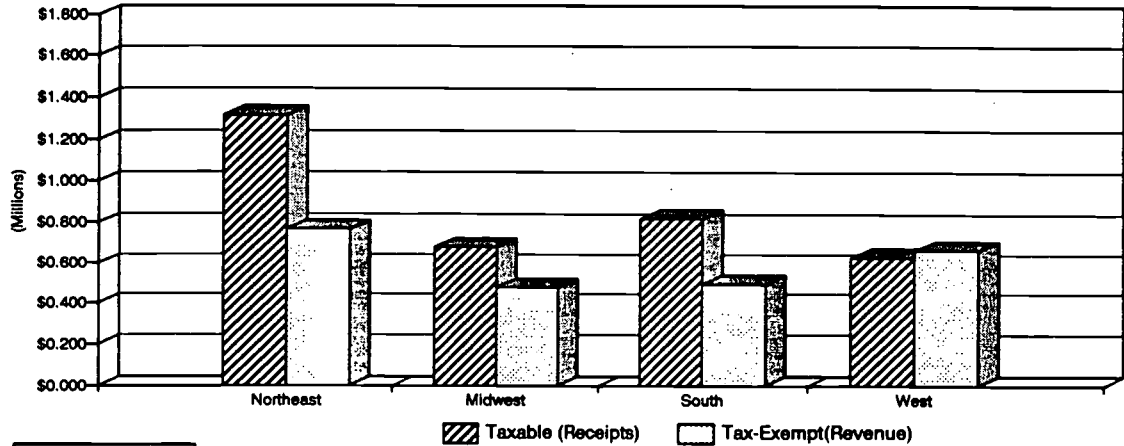


Figure 4 - A

When this category is broken out by state, New York state's numbers explain the distribution.

1987 Census: States with most Theaters

	Taxable Theater Organizations		Receipts of Taxable Theater Organizations	
	#	%	\$(1,000)	%
New York	267	32%	\$451,887	56%
California	147	18%	\$ 94,131	12%
Pennsylvania	38	5%	\$ 12,521	2%
Florida	31	4%	\$ 28,776	4%
All other states	341	41%	\$221,907	27%

	Tax-exempt Theater Organizations		Revenues of Tax-exempt Theater Organizations	
	#	%	\$(1,000)	%
New York	124	14%	\$117,914	21%
California	117	13%	\$ 91,216	17%
Texas	47	5%	\$ 28,443	5%
Illinois	40	4%	\$ 13,040	2%
Pennsylvania	39	4%	\$ 18,495	3%
Florida	39	4%	\$ 15,042	3%
All other states	510	56%	\$268,625	49%

Taxable theater organizations are concentrated in New York, with California a clear second. New York and California are also the leading states in the tax-exempt group, and are much closer to each other in both numbers of organizations and revenues.

For the category of Other Theatrical Producers and Services (mostly organizations that service theater companies and producers; also see Exhibit 1), 89% of the total receipts and revenues (\$1,734,169,000) are in the taxable category (see Table 11). New York has 34% of the receipts of taxable organizations and 33% of the revenues of tax-exempt organizations; California has 36% of the receipts of taxable organizations, but only 4% of the revenues of tax-exempt organizations. No other state has more than 2% of the taxable receipts or 4% of the tax-exempt revenues except Florida which has 7.5% of the tax-exempt revenues.

In the category of Dance Groups and Artists, when compared to theater, there are more tax-exempt organizations, and the tax-exempt organizations have greater revenues than the receipts of the taxable groups. In 1987 there were 97 taxable dance groups and almost twice that number (188) of tax-exempt groups. This was a drop in the number of taxable dance groups (142) from 1982 and a rise in tax-exempt groups from 159. The average receipts were \$340,010 for a taxable dance group, and the average revenues for a tax-exempt group were \$730,303. In 1982 the West had been the leading region in the numbers for both taxable and tax-exempt groups. In 1987, the Northeast was almost tied with the West in the number of taxable groups and had surpassed the West in the number of tax-exempt groups. Figure 4-B shows the average organizational receipts/revenues per region. This

Average Total Receipts/Revenues for Dance Groups/Artists by Region (1987)

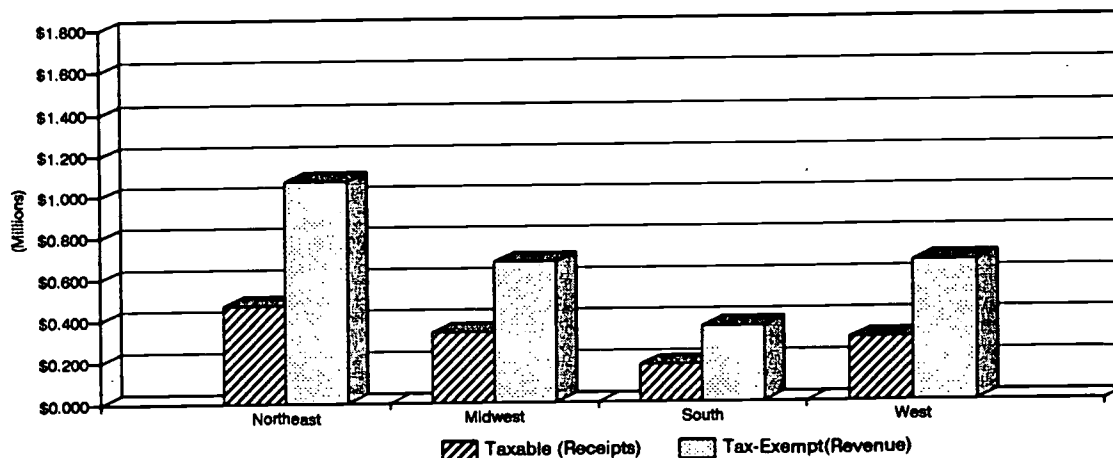


Figure 4 - B

picture was very similar to the 1982 picture except that average receipts of taxable organizations in the Midwest in 1987 had surpassed those in the South and the West. In each region, tax-exempt revenues are approximately twice the receipts of taxable organizations.

The dominance of the Northeast region and other regional changes from 1982 to 1987 in dance groups are explained by the numbers of organizations in New York and the drop in California.

#### 1982 Census for California and New York

	Taxable Dance Groups		Receipts of Taxable Dance Groups	
	#	%	\$(1,000)	%
California	33	23.2%	\$ 9,475	34.9%
New York	25	17.6%	\$ 6,788	25.0%

	Tax-exempt Dance Groups		Revenues of Tax-exempt Dance Groups	
	#	%	\$(1,000)	%
New York	39	24.5%	\$ 32,928	36.9%
California	19	12.0%	\$ 18,424	20.7%

#### 1987 Census (States with most Dance Groups)

	Taxable Dance Groups		Receipts of Taxable Dance Groups	
	#	%	\$(1,000)	%
New York	21	21.6%	\$ 10,386	31.5%
California	15	15.5%	\$ 4,057	12.3%
All other states	61	62.9%	\$ 18,538	56.2%

	Tax-exempt Dance Groups		Revenues of Tax-exempt Dance Groups	
	#	%	\$(1,000)	%
New York	34	18.1%	\$ 48,313	35.2%
California	25	13.3%	\$ 17,306	12.6%
Pennsylvania	10	5.3%	\$ 8,574	6.2%
Virginia	8	4.3%	\$ 1,345	1.0%
All other states	111	59.1%	\$ 61,759	45.0%

California saw a large drop in the number of taxable groups and their receipts. This decrease shifted the distribution toward New York, although there was an actual drop in the number of taxable



organizations between 1982 and 1987. The dominance of New York in the tax-exempt field lessened between 1982 and 1987; however, the state's 35% share of the revenues nationwide is still very strong. (Many dance companies located in New York tour extensively to other parts of the country; the dollar amounts, however, are assigned to New York; thus these figures do not reflect dance activity nationwide.) California gained a few more organizations as did other regions of the country, thus making the national distribution somewhat more even. However, New York and California still have almost one third of all tax-exempt organizations and 48% of all tax-exempt revenues. This accounts for the large average revenues in the Northeast region shown on Figure 4B.

The tax-exempt Classical Music Organizations (symphony orchestras, operas, and chamber music organizations) had the highest average revenues of any broad category of performing arts in 1987. Figure 4-C shows that these tax-exempt organizations are consistently larger in terms of average receipts or revenues than any other taxable or tax-exempt category in the performing arts. (Taxable theater groups is the only category that matches the average revenues of classical music organizations.) The average tax-exempt classical music group has revenues of \$1,442,870; the average taxable classical music group has receipts of \$490,260 or about one third the size. The 1987 census counted only 54 taxable organizations, a drop from the 1982 count of 61 organizations. The number of tax-exempt organizations grew from 423 in 1982 to 552 in 1987. Regional differences in the number of tax-exempt classical music organizations and in their revenues are much less pronounced than for theater or dance. The distribution of the number of organizations in a region varied from 23.6% in the Midwest to 25.9% in the South. The disparity between taxable and tax-exempt groups in the

Average Total Receipts/Revenues for  
Classical Music Groups by Region (1987)

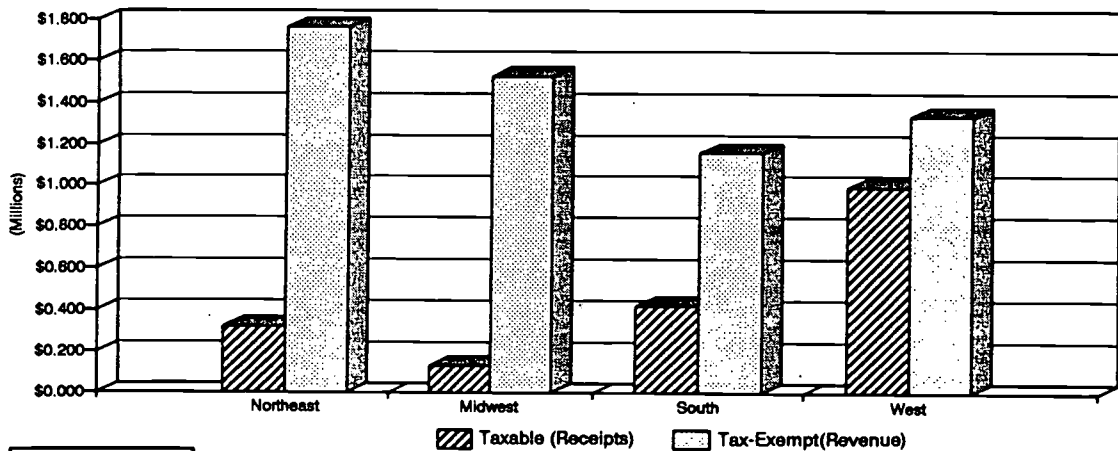


Figure 4 - C

Northeast and Midwest increased over what had existed in 1982. In both these regions the tax-exempt groups grew marginally while the taxable groups decreased their average receipts in constant dollars. The average revenues of tax-exempt classical music organizations grew in the South and showed only modest growth in the West.

When individual states are examined, the dominant role played by California and New York still exists for taxable organizations, but is much less pronounced for tax-exempt organizations.

1987 Census (States with most Classical Music Groups)

	Taxable Classical Music Groups		Receipts of Taxable Classical Music Groups	
	#	%	\$(1,000)	%
New York	18	33.3%	\$ 5,984	22.6%
California	8	14.8%	\$ 8,867	33.5%
Texas	8	14.8%	\$ 1,074	4.1%
All other states	20	37.1%	\$ 10,549	39.8%

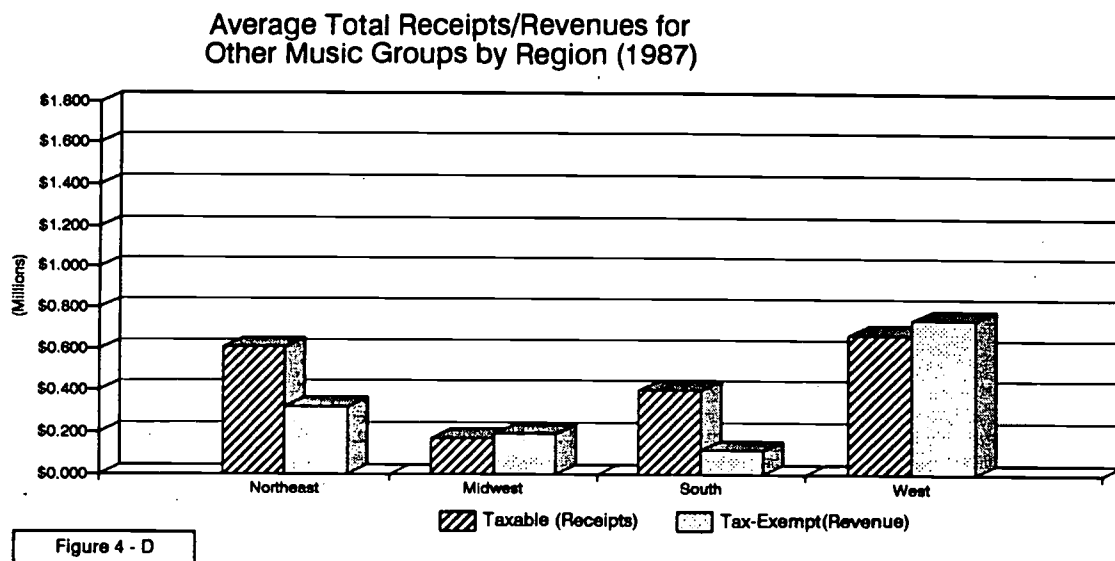
  

	Tax-exempt Classical Music Groups		Revenues of Tax-exempt Classical Music Groups	
	#	%	\$(1,000)	%
California	63	11.4%	\$113,547	14.3%
New York	56	10.1%	\$153,335	19.3%
Pennsylvania	24	4.3%	\$ 41,676	5.2%
Texas	23	4.2%	\$ 44,336	5.6%
All other states	386	70.0%	\$443,570	55.6%

The revenues produced by classical music tax-exempt organizations in New York and California still account for over one third of the total; however, the number of organizations was 21.5% of all classical music organizations in 1987. These proportions have risen slightly since 1982 when California and New York had 20.5% of the organizations and 27.4% of the total revenues. Even if these figures for California and New York were calculated on a per capita basis, the concentration would still be strong.

The category Other Music Groups and Artists is made up of dance or stage bands or orchestras, jazz music groups, choral music groups, and folk, rock, soul, country and western etc. music groups. This category is dominated by taxable groups. 93% of the organizations are taxable and 95% of the receipts and revenues are from taxable organizations. An average taxable group has \$493,297 in total receipts; an average tax-exempt group has \$342,639 in total revenues. The West has the largest number of taxable organizations and an even larger percentage of the total receipts of taxable

groups. Figure 4-D shows that the largest average group, whether taxable or tax-exempt is in the West.



California and New York, again, are the dominant states in this category; however, the country/western music industry in Tennessee contributes to that state's high percentage in taxable organizations and receipts.

1987 Census (States with most Other Music Groups)

	Taxable Other Music Groups		Receipts of Taxable Other Music Groups	
	#	%	\$(1,000)	%
California	501	24.6%	\$386,367	38.4%
New York	289	14.2%	\$220,160	21.9%
Tennessee	124	6.1%	\$ 93,352	9.3%
All other states	1,125	55.1%	\$305,953	30.4%
	Tax-exempt Other Music Groups		Revenues of Tax-exempt Other Music Groups	
	#	%	\$(1,000)	%
New York	23	13.9%	\$ *	*
California	19	11.4%	\$ 8,702	15.3%
All other states	124	74.7%	\$ 48,176	84.7% (*includes NY)

TABLE 11: U.S. PERFORMING ARTS ORGANIZATIONS AND THEIR RECEIPTS/REVENUES BY STATE (1987)

STATE	Producers: Live Theatrical Productions			Other Theatrical Productions			Dance Groups and Artists			Symphony Orchestras, Opera Companies, and Chamber Music Organizations			Other Music Groups and Artists			Other Entertainers/Groups			
	Organizations #	Revenues/Receipts \$ (1,000)	%	Organizations #	Revenues/Receipts \$ (1,000)	%	Organizations #	Revenues/Receipts \$ (1,000)	%	Organizations #	Revenues/Receipts \$ (1,000)	%	Organizations #	Revenues/Receipts \$ (1,000)	%	Organizations #	Revenues/Receipts \$ (1,000)	%	
Alabama	T 2	0.2%	(D)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
Alaska	E 6	0.9%	(D)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
Arizona	E 6	0.5%	(D)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
Arkansas	E 7	0.8%	(D)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
California	T 147	17.8%	\$94,131	11.6%	818	28.9%	\$619,397	35.7%	15	15.5%	\$4,057	12.3%	501	24.6%	\$398,367	38.4%	1152	55.1%	\$814,504
Colorado	T 13	1.6%	\$7,629	0.6%	17	0.8%	\$4,785	0.3%	2	2.1%	(D)	0.0%	16	0.8%	\$3,921	0.4%	16	0.8%	(D)
Connecticut	E 11	1.2%	(D)	0.0%	3	1.7%	(D)	0.0%	3	1.6%	(D)	0.0%	12	2.2%	\$13,716	1.7%	4	2.4%	\$1,229
Delaware	E 12	1.3%	(D)	0.0%	3	1.7%	(D)	0.0%	4	2.1%	(D)	0.0%	16	2.9%	(D)	0.0%	3	1.8%	(D)
Dist Columbia	T 7	0.3%	(D)	0.0%	14	0.7%	(D)	0.0%	0.0%	0.0%	0.0%	0.0%	3	0.5%	(D)	0.0%	0.0%	0.0%	0.0%
Florida	E 8	0.9%	\$16,670	3.0%	6	3.4%	(D)	0.0%	0.0%	0.0%	0.0%	0.0%	5	0.9%	(D)	0.0%	0.0%	0.0%	0.0%
Georgia	E 39	4.3%	\$15,042	2.7%	80	3.8%	\$36,994	2.1%	4	4.1%	(D)	0.0%	20	3.7%	(D)	0.0%	74	3.6%	\$25,319
Hawaii	T 6	0.7%	\$1,312	0.2%	27	1.3%	\$13,567	0.8%	1	1.0%	(D)	0.0%	16	0.8%	(D)	0.0%	16	0.8%	(D)
Idaho	E 20	2.2%	(D)	0.0%	1	0.6%	(D)	0.0%	5	2.7%	(D)	0.0%	8	1.4%	\$11,924	1.5%	7	4.2%	(D)
Illinois	E 5	0.5%	\$1,921	0.3%	9	0.4%	\$5,343	0.3%	4	4.1%	\$584	1.8%	23	1.1%	\$3,007	0.3%	8	0.4%	\$9,210
Indiana	T 4	0.5%	(D)	0.0%	12	0.6%	(D)	0.0%	0.0%	0.0%	0.0%	0.0%	2	0.1%	(D)	0.0%	2	0.1%	(D)
Iowa	T 1	0.1%	(D)	0.0%	5	0.2%	(D)	0.0%	1	1.0%	(D)	0.0%	17	0.8%	\$433	0.0%	3	0.1%	(D)
Kansas	E 7	0.6%	(D)	0.0%	2	1.1%	(D)	0.0%	2	1.1%	(D)	0.0%	3	1.8%	\$47	0.1%	3	1.8%	(D)
Kentucky	E 9	1.0%	(D)	0.0%	9	0.4%	(D)	0.0%	0.0%	0.0%	0.0%	0.0%	15	0.7%	(D)	0.0%	2	0.1%	(D)
Louisiana	E 11	1.2%	(D)	0.0%	2	1.1%	(D)	0.0%	1	0.5%	(D)	0.0%	16	0.8%	\$2,079	0.2%	4	0.2%	(D)
Maine	E 7	0.5%	(D)	0.0%	10	0.5%	(D)	0.0%	4	2.1%	(D)	0.0%	26	1.3%	\$4,258	0.4%	4	0.2%	(D)
Maryland	E 4	0.5%	\$974	0.1%	5	0.2%	\$480	0.0%	2	1.1%	(D)	0.0%	6	1.1%	\$2,334	0.3%	4	2.4%	\$445
Massachusetts	T 8	1.0%	(D)	0.0%	30	1.4%	(D)	0.0%	1	1.0%	(D)	0.0%	4	0.7%	(D)	0.0%	6	0.3%	\$346
Michigan	E 7	0.6%	\$5,537	1.0%	3	1.7%	(D)	0.0%	1	1.0%	(D)	0.0%	29	1.4%	(D)	0.0%	12	0.6%	\$8,595
Minnesota	E 24	2.6%	\$7,627	1.4%	5	2.9%	\$5,760	2.6%	2	2.1%	(D)	0.0%	26	1.3%	\$5,388	0.5%	15	0.7%	(D)
Mississippi	E 28	3.1%	\$24,007	3.0%	34	1.6%	\$17,827	1.0%	4	4.1%	(D)	0.0%	35	1.7%	(D)	0.0%	1	2.4%	\$15,975
Missouri	T 13	1.6%	\$8,083	1.0%	28	1.3%	\$12,790	0.7%	1	1.0%	(D)	0.0%	60	2.9%	(D)	0.0%	18	0.9%	\$18,942
Montana	T 5	0.6%	\$620	0.1%	4	0.2%	\$178	0.0%	7	3.7%	\$3,525	2.6%	1	1.9%	(D)	0.0%	3	0.1%	(D)
	E 7	0.9%	\$829	0.2%	1	0.5%	(D)	0.0%	1	0.5%	(D)	0.0%	1	0.6%	\$492	0.1%	1	0.6%	(D)

TABLE 11: U.S. PERFORMING ARTS ORGANIZATIONS AND THEIR RECEIPTS/REVENUES BY STATE (1987)

T = Taxable; E = Tax-exempt Establishments

STATE	Producers: Live Theatrical Productions			Other Theatrical Productions			Dance Groups and Artists			Symphony Orchestras, Opera Companies, and Chamber Music Organizations			Other Music Groups and Artists			Other Entertainers/Groups		
	Organizations #	Revenues/Receipts \$ (1,000)	%	Organizations #	Revenues/Receipts \$ (1,000)	%	Organizations #	Revenues/Receipts \$ (1,000)	%	Organizations #	Revenues/Receipts \$ (1,000)	%	Organizations #	Revenues/Receipts \$ (1,000)	%	Organizations #	Revenues/Receipts \$ (1,000)	%
Nebraska	T 4	0.5%	(D)	0.0%	0.0%	2.1%	1	1.9%	0.0%	14	0.7%	\$1,392	0.1%	4	0.2%	(D)	0.0%	
Nevada	E 6	0.9%	(D)	0.0%	0.0%	0.0%	5	0.6%	0.0%	5	0.6%	(D)	0.0%	-	0.0%	(D)	0.0%	
Nevada	T 13	1.6%	\$12,652	1.6%	4.1%	4.1%	4	1.9%	0.0%	50	2.5%	\$24,828	2.5%	24	1.1%	\$6,681	0.5%	
New Hampshire	E 1	0.1%	(D)	0.0%	0.0%	0.0%	5	0.9%	0.0%	-	0.0%	(D)	0.0%	-	0.0%	(D)	0.0%	
New Hampshire	T 8	0.7%	\$978	0.1%	0.4%	0.1%	6	0.4%	0.0%	6	0.3%	(D)	0.0%	2	0.1%	(D)	0.0%	
New Jersey	E 10	1.1%	(D)	0.0%	1.1%	1.1%	3	0.5%	0.0%	3	0.5%	(D)	0.0%	-	0.0%	(D)	0.0%	
New Jersey	T 24	2.9%	\$16,261	2.0%	3.9%	2.2%	83	3.9%	\$38,847	0.0%	71	3.5%	\$54,023	5.4%	53	2.5%	(D)	0.0%
New Mexico	E 19	2.1%	\$17,448	3.2%	7	4.0%	5	2.7%	(D)	14	2.5%	\$6,655	0.8%	2	1.2%	(D)	0.0%	
New Mexico	T 2	0.2%	(D)	0.0%	0.3%	0.0%	1	1.9%	(D)	1	1.9%	(D)	0.0%	3	0.0%	(D)	0.0%	
New Mexico	E 6	0.7%	(D)	0.0%	1.1%	1.1%	8	1.1%	\$9,114	1.1%	2	1.2%	(D)	0.0%	2	0.0%	(D)	0.0%
New York	T 287	32.4%	\$451,887	55.8%	513	24.1%	21	21.6%	\$10,388	31.5%	16	33.3%	\$5,984	22.6%	289	14.2%	\$220,160	21.9%
New York	E 124	13.5%	\$117,914	21.3%	28	14.9%	34	18.1%	\$48,313	35.2%	56	10.1%	\$153,335	19.3%	23	13.9%	(D)	0.0%
North Carolina	T 7	0.9%	\$843	0.1%	17	0.8%	4	4.1%	\$1,567	4.8%	4	2.4%	(D)	0.0%	24	1.2%	\$5,478	0.5%
North Carolina	E 24	2.6%	\$8,685	1.2%	3	1.7%	4	2.1%	(D)	0.0%	13	2.4%	\$11,660	1.5%	4	2.4%	(D)	0.0%
North Dakota	T 1	0.1%	(D)	0.0%	0.0%	0.0%	-	0.0%	-	0.0%	1	0.0%	(D)	0.0%	1	0.0%	(D)	0.0%
North Dakota	E 5	0.5%	(D)	0.0%	0.0%	0.0%	-	0.0%	-	0.0%	-	0.0%	0.0%	0.0%	2	4.9%	(D)	0.0%
Ohio	T 14	1.7%	\$15,143	1.9%	33	1.6%	7	3.7%	\$12,545	8.1%	19	3.4%	\$53,012	6.7%	50	2.5%	\$13,428	1.3%
Ohio	E 30	3.3%	\$18,218	3.3%	7	4.0%	1	1.0%	(D)	0.0%	8	3.6%	(D)	0.0%	1	2.4%	(D)	0.0%
Oklahoma	T 4	0.5%	\$475	0.1%	9	0.4%	1	1.0%	(D)	0.0%	8	0.0%	(D)	0.0%	5	0.2%	(D)	0.0%
Oklahoma	E 12	1.3%	(D)	0.0%	0.0%	0.0%	1	0.5%	(D)	0.0%	8	1.1%	(D)	0.0%	5	3.0%	\$143	0.3%
Oregon	T 2	0.2%	(D)	0.0%	18	0.6%	1	1.0%	(D)	0.0%	-	0.0%	0.0%	0.0%	21	1.0%	(D)	0.0%
Oregon	E 14	1.5%	(D)	0.0%	1	0.6%	3	1.6%	(D)	0.0%	8	1.4%	\$10,113	1.3%	4	2.4%	(D)	0.0%
Pennsylvania	T 38	4.6%	\$12,521	1.5%	36	1.7%	10	5.3%	\$8,574	6.2%	24	4.3%	\$41,678	5.2%	62	3.0%	(D)	0.0%
Pennsylvania	E 39	4.3%	\$18,485	3.0%	8	3.4%	10	5.3%	\$8,574	6.2%	24	4.3%	\$41,678	5.2%	11	6.6%	(D)	0.0%
Rhode Island	T 3	0.4%	(D)	0.0%	6	0.4%	2	1.1%	(D)	0.0%	3	0.5%	(D)	0.0%	10	0.5%	(D)	0.0%
Rhode Island	E 4	0.4%	(D)	0.0%	1	0.8%	2	1.1%	(D)	0.0%	3	0.5%	(D)	0.0%	2	1.2%	(D)	0.0%
South Carolina	T 4	0.9%	\$277	0.0%	5	0.2%	1	0.0%	\$890	0.1%	7	0.3%	\$517	0.1%	2	0.1%	\$1,803	0.1%
South Carolina	E 11	1.2%	(D)	0.0%	1	0.6%	3	1.6%	(D)	0.0%	5	0.9%	\$1,772	0.2%	1	0.6%	(D)	0.0%
South Dakota	T 3	0.4%	(D)	0.0%	2	0.1%	1	0.0%	(D)	0.0%	2	0.0%	(D)	0.0%	2	0.1%	(D)	0.0%
South Dakota	E 3	0.3%	(D)	0.0%	-	0.0%	-	0.0%	-	0.0%	3	0.5%	(D)	0.0%	1	0.6%	(D)	0.0%
Tennessee	T 14	1.7%	\$5,525	0.7%	59	2.6%	1	1.0%	(D)	0.0%	-	0.0%	0.0%	0.0%	124	6.1%	\$83,352	9.3%
Tennessee	E 14	1.5%	\$5,498	1.0%	3	1.7%	3	0.5%	(D)	0.0%	8	1.6%	\$9,968	1.3%	2	1.2%	(D)	0.0%
Texas	T 27	3.3%	\$18,455	2.4%	71	3.3%	3	3.1%	\$283	0.9%	8	14.6%	\$1,074	4.1%	83	4.1%	\$24,999	2.5%
Texas	E 47	5.1%	\$28,443	5.1%	10	5.7%	7	3.7%	\$1,571	1.1%	23	4.2%	\$44,338	5.6%	4	2.4%	(D)	0.0%
Utah	T 2	0.2%	(D)	0.0%	3	0.1%	2	2.1%	(D)	0.0%	3	0.0%	(D)	0.0%	2	0.0%	(D)	0.0%
Utah	E 2	0.2%	(D)	0.0%	2	1.1%	2	1.1%	(D)	0.0%	3	0.5%	(D)	0.0%	2	0.0%	(D)	0.0%
Vermont	T 5	0.6%	\$553	0.1%	4	0.2%	-	0.0%	\$156	0.0%	-	0.0%	0.0%	0.0%	2	0.1%	(D)	0.0%
Vermont	E 6	0.7%	\$1,753	0.3%	-	0.0%	2	1.1%	(D)	0.0%	3	0.5%	\$1,532	0.2%	2	0.1%	(D)	0.0%
Virginia	T 7	0.8%	\$2,205	0.3%	28	1.3%	1	1.0%	(D)	0.0%	1	1.9%	(D)	0.0%	24	1.2%	\$3,812	0.4%
Virginia	E 19	2.1%	\$5,928	1.1%	2	1.1%	8	4.3%	\$1,345	1.0%	17	3.1%	\$11,980	1.5%	2	1.2%	(D)	0.0%
Washington	T 4	0.5%	(D)	0.0%	28	1.3%	3	3.1%	(D)	0.0%	1	1.9%	(D)	0.0%	26	1.3%	(D)	0.0%
Washington	E 28	3.1%	\$15,274	2.9%	6	3.4%	1	0.5%	(D)	0.0%	18	3.3%	\$15,511	1.9%	8	3.6%	(D)	0.0%
West Virginia	T -	0.0%	(D)	0.0%	1	0.0%	-	0.0%	-	0.0%	2	0.0%	(D)	0.0%	2	0.0%	(D)	0.0%
West Virginia	E 5	0.5%	(D)	0.0%	-	0.0%	-	0.0%	-	0.0%	2	0.4%	(D)	0.0%	-	0.0%	(D)	0.0%
Wisconsin	T 9	1.1%	\$1,403	0.2%	22	1.0%	3	3.1%	\$90	0.3%	-	0.0%	0.0%	0.0%	57	2.6%	\$3,143	0.3%
Wisconsin	E 20	2.2%	(D)	0.0%	2	1.1%	5	2.7%	(D)	0.0%	20	3.6%	\$11,432	1.4%	6	3.6%	(D)	0.0%
Wyoming	T 3	0.4%	(D)	0.0%	-	0.0%	-	0.0%	-	0.0%	1	0.2%	(D)	0.0%	-	0.0%	(D)	0.0%
Wyoming	E 1	0.1%	(D)	0.0%	-	0.0%	-	0.0%	-	0.0%	1	0.2%	(D)	0.0%	-	0.0%	(D)	0.0%
Total U.S.	T 824	100.0%	\$698,222	100.0%	2,128	100.0%	97	100.0%	\$32,981	100.0%	54	100.0%	\$26,474	100.0%	2,039	100.0%	\$1,005,832	100.0%
Total U.S.	E 918	100.0%	\$552,775	100.0%	175	100.0%	188	100.0%	\$137,287	100.0%	552	100.0%	\$796,484	100.0%	188	100.0%	\$56,878	100.0%
Total U.S.																		

\*\* means zero. (D) means that data are withheld to avoid disclosure of individual organizational data. The data, however, are included in the totals.

The final category on Table 11 is Other Entertainers and Entertainment Groups. This category of other live entertainment (excluding sports), such as vaudeville, ice shows, and other mixed forms of entertainment is dominated (98%) by taxable groups (2092 taxable and 41 tax-exempt groups). 99% of all receipts/revenues come from taxable groups. California has the largest percentage of taxable groups (55%) and almost 63% of all receipts. New York is a distant second with 17% of all taxable organizations and 11% of all receipts.

## Museums, Art Galleries, Arboreta, Botanical and Zoological Gardens

The 1987 Census of Service Industries counted 2,924 commercial and non-commercial, taxable and tax-exempt museums, art galleries, arboreta, botanical and zoological gardens. This number was up 12% from the 1982 count of 2,606 museum institutions. In 1987 the numbers of museum institutions divided by the Census breakouts were:

		Number of Museum Institutions			
		Taxable		Tax-exempt	
	Museums/Art Galleries	Arboreta/Botanical or Zoological Gardens	Museums/Art Galleries	Arboreta/Botanical or Zoological Gardens	
Commercial	215	81	453	62	
Noncommercial	-	-	1977	136	
	----	---	----	---	
	215	81	2430	198	
	Total Taxable = 296		Total Tax-exempt = 2628		

The total amount of receipts/revenues of all museum institutions was \$2,720,518. Table 12 gives the total number of museum organizations, their total receipts/revenues, and the average receipts/revenues for each sub-category for 1982 and 1987.

The Census of Service Industries distinguishes museum institutions by whether they are taxable or tax-exempt and whether commercial or non-commercial. Commercial establishments are defined as: "primarily supported by admissions, merchandise sales, commissions, and other sources except contributions, grants, etc."; non-commercial establishments are defined: "primarily supported by contributions, grants, etc." It appears from the classifications that "commercial" establishments are included under the common definition of a nonprofit museum; furthermore, as shown below in the tables, they do report receiving some contributions and grants (but not the major portion of their total income). Therefore, the distinction between commercial and non-commercial has little significance for this report; the important distinction is taxable and tax-exempt, similar to the performing arts.

The nonprofit museum community (or industry) is categorized by the Institute of Museum Services (IMS). The museums eligible for federal funding include not-for-profit institutions [including

those that are a subsidiary part of a non-museum not-for-profit institution such as a university, church or a social organization (e.g., the Junior League) or are a part of a governmental entity (federal, state, regional, county, municipal]. The first section of this report has a further discussion of the types of museums that would not be included in the census data. IMS divides museums into categories that, when aggregated, approximate the government SIC classification as follows:

<u>IMS Classification</u>	<u>Census/SIC Classification</u>
Art Museums and Galleries	Museums and Art Galleries
Children Museums	
Natural History Museums	
General Museums	
Specialized Museums	
Science Museums	
Planetariums	
History Museums	
Arboreta	Arboreta, Botanical and Zoological Gardens
Botanical Gardens	
Zoos	
Historic Sites/Houses	Other Attractions or Exhibitors: natural
Aquariums	wonder, aquarium, historic site
Nature Centers	(No data on this group was provided)

### **Changes Since 1982**

In 1987 there were 215 taxable museums and art galleries and 81 taxable arboreta, botanical and zoological gardens for a total of 296 institutions. (Figures were not available in 1982 for the breakout; the total number of taxable institutions was 220.) Total revenues doubled over the five year period (see Table 12), and the average revenue per institution increased by 40%.

In 1982 there were 367 commercial tax-exempt museum institutions; by 1987 this number had increased 29% to 515 (453 museums and art galleries, 62 arboreta, botanical and zoological gardens). As with the taxable institutions the total revenues of commercial tax-exempt institutions also doubled between the censuses, and their average revenues per institution rose over 60%.

The 1982 census found 1,909 non-commercial tax-exempt museums and art galleries; this number increased minimally to 1,977 in 1987. Revenues declined from the 1982 census to the 1987 census for these tax-exempt non-commercial museums and art galleries, and the average revenue



TABLE 12: U.S. MUSEUMS, ART GALLERIES, BOTANICAL & ZOOLOGICAL GARDENS AND THEIR RECEIPTS/REVENUES BY YEAR  
(Revenues for Tax-Exempt and Receipts for Taxable Organizations in \$1,000)

Type of Organization	1982			1987		
	Tax-Exempt	Taxable	Total	Tax-Exempt	Taxable	Total
Commercial Museums and Art Galleries	# estb	na	na	453	215	668
	total \$	na	na	\$337,681	\$76,725	\$414,406
	avg \$			\$745.4	\$356.9	\$620.4
Commercial Arboreta Botanical or Zoological Gardens	# estb	na	na	62	81	143
	total \$	na	na	\$176,536	\$46,635	\$223,171
	avg \$			\$2,847.4	\$575.7	\$1,560.6
ALL COMMERCIAL MUSEUMS, ETC.	# estb	367	220	515	296	811
	total \$	\$228,036	\$65,319	\$514,217	\$123,360	\$637,577
	avg \$	\$621.4	\$296.9	\$998.5	\$416.8	\$786.2
Noncommercial Museums and Art Galleries	# estb	1,909	*	1,977	*	1,977
	total \$	\$2,267,593	*	\$1,872,625	*	\$1,872,625
	avg \$	\$1,187.8	*	\$947.2	*	\$947.2
Noncommercial Arboreta Botanical or Zoological Gardens	# estb	110	*	136	*	136
	total \$	\$101,323	*	\$210,316	*	\$210,316
	avg \$	\$921.1	*	\$1,546.4	*	\$1,546.4
ALL NONCOMMERCIAL MUSEUMS, ETC.	# estb	2,019	*	2,113	*	2,113
	total \$	\$2,368,916	*	\$2,082,941	*	\$2,082,941
	avg \$	\$1,173.3	*	\$985.8	*	\$985.8

na: data not provided  
\*: no taxable organizations in noncommercial categories

dropped 16% before correcting for inflation. Since only the U.S. total figures are available for 1982 (there were no state or regional figures), no further breakout exists that might help to explain this decrease. In 1982 there were 110 Arboreta, Botanical or Zoological Gardens; the number increased to 136 such institutions in the 1987 census. Revenues for this group almost doubled.

### Aggregate Financial Statistics

Table 13 provides a breakout of financial data for tax-exempt museum institutions. The top third of the table gives the total dollar amounts, the middle third gives the average amounts, and the bottom third provides the percent of each income source to the total revenues. The columns breakout commercial and non-commercial institutions. (For understanding nonprofit museums as a group, focus on the "ALL" columns.) Figure 5 gives the average receipts/revenues for each type of museum/art gallery and of arboreta/etc. Arboreta/etc. are larger on average; the tax-exempt categories are larger than the taxable institutions. The average total revenues of tax-exempt/commercial museums and art galleries are over twice that of taxable museums and art galleries; tax-exempt/noncommercial organization average revenues are almost three times larger than taxable.

1987 Average Total Receipts/Revenues  
for Museums and Related Institutions

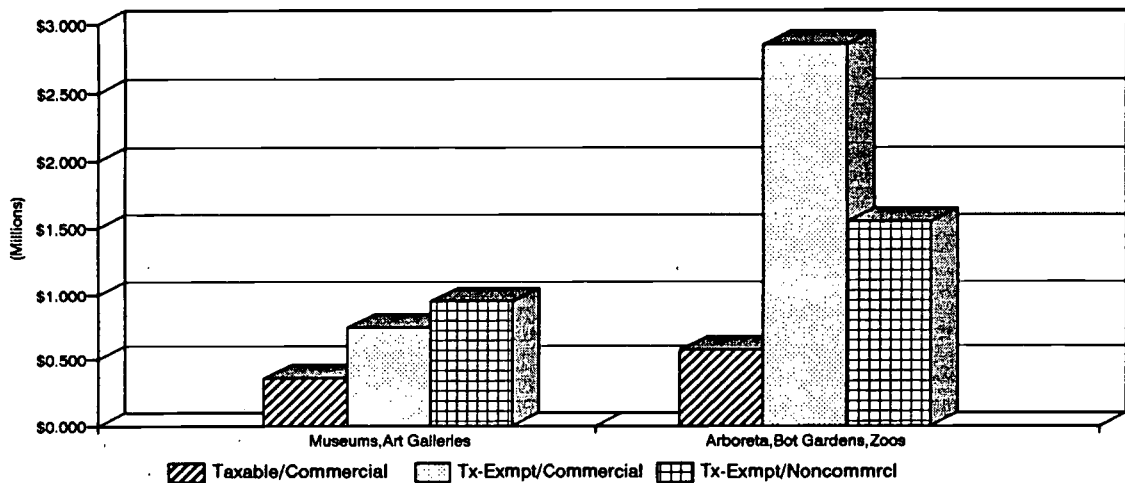


Figure 5

Each category of museum institutions reported an aggregate surplus of revenues over expenses. This surplus was greater than the categories of performing arts organizations reported. The average museum and art gallery had \$909,600 in revenues and \$592,100 in expenses. The average arboretum/etc. had \$1,953,800 in revenues and \$1,724,600 in expenses. (Among all types of museum

institutions, zoos are the largest in terms of budgets.<sup>9</sup>) Museums and art galleries got 9% of their revenues from admissions; arboreta/etc. received 21% from admissions. Commercial museums and art galleries reported that contributions and grants were 22% of total income; non-commercial museums and art galleries reported contributions and grants as 57% of total revenues. Commercial arboreta/etc. reported 18% contributions and grants, and non-commercial arboreta/etc. reported 51%. Food, beverage and other sales accounted for 8.4% of the revenue of museums and galleries; in arboreta/etc. this accounted for 17.5%.

### **Comparison with Service Organization Data**

If the taxable establishments are subtracted from the 2,924 total number of establishments, then the number remaining is 2,628. This number includes all tax-exempt organizations, both commercial and non-commercial. The American Association of Museums (AAM) conducted a survey in 1989 to estimate the national count of nonprofit and public museums and collect statistical and financial information<sup>10</sup>. Since the AAM universe of museums includes types of museums that would not be in the census categories (aquariums, historic sites, and nature centers) and museums that are governmentally owned or are a subsidiary of a university or other type of (service) industry, a special query of the data base was conducted. The query found an estimated 2,713 museum institutions that (1) would have been in existence by the end of 1986, (2) would fall into the Census definition (independent, nonprofit institutions), and (3) were large enough to have a payroll in FY1988. This number compares favorably with the census figure of 2,628; it represents only a 3% difference.

### **Geography of Museum Institutions**

The regional picture for museum institutions differs when split into taxable and tax-exempt organizations (Table 14). The South has the greatest number of establishments (38% of the museums and art galleries and 35% of the arboreta/etc.) and the highest percentage of total receipts (63% for museums and art galleries and 62% for arboreta/etc.). The tax-exempt museum institutions are more evenly distributed throughout the country. No one region seems to dominate tax-exempt institutions. Figure 6 gives the average total receipts/revenues by region for museums and art galleries. Taxable institutions are significantly smaller than their tax-exempt counterparts except in the South.

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<sup>9</sup> American Association of Museums, DATA REPORT from the 1989 National Museum Survey. Washington, DC, January 1992. pp. 194, 253.

<sup>10</sup> Ibid. (Special query performed by Monnie Peters, author of the data report)

TABLE 13: AGGREGATE FINANCIAL STATISTICS OF TAX-EXEMPT MUSEUMS, ART GALERIES, ARBORETA, BOTANICAL AND ZOOLOGICAL GARDENS, 1987 (\$1,000)

TOTAL AMOUNTS							
Type of Receipt/Revenue	Noncommercial Museums or Art Galleries	Commerical Museums or Art Galleries	ALL Museums or Art Galleries	Noncommercial Arboreta, Bot. or Zoo. Gardens	Commerical Arboreta, Bot. or Zoo. Gardens	ALL Arboreta, Bot. or Zoo. Gardens	ALL MUS, ART GAL, ARBOR, BOT & ZOO GARD
Admission receipts	\$96,533	\$106,313	\$202,846	\$17,722	\$62,590	\$80,312	\$283,158
Membership receipts	\$95,665	\$21,982	\$117,647	\$12,654	\$14,914	\$27,568	\$145,215
Food and Beverages	\$29,607	\$18,596	\$48,203	\$3,574	\$25,225	\$28,799	\$77,002
Sales of other merchandise	\$85,982	\$50,323	\$136,305	\$10,050	\$28,946	\$38,996	\$175,301
All other amounts from patrons, customers, and contract fees	\$98,836	\$37,015	\$135,851	\$11,250	\$8,812	\$18,062	\$153,913
Government or private contributions	\$1,073,862	\$73,894	\$1,147,756	\$107,034	\$31,705	\$138,739	\$1,286,495
All other sources	\$392,140	\$29,558	\$421,698	\$48,032	\$6,344	\$54,376	\$476,074
<b>TOTAL REVENUES: all establishments</b>	<b>\$1,872,625</b>	<b>\$337,681</b>	<b>\$2,210,306</b>	<b>\$210,316</b>	<b>\$176,536</b>	<b>\$386,852</b>	<b>\$2,597,158</b>
<b>TOTAL EXPENSES</b>	<b>\$1,332,558</b>	<b>\$106,313</b>	<b>\$1,438,871</b>	<b>\$191,348</b>	<b>\$150,126</b>	<b>\$341,474</b>	<b>\$1,780,345</b>
Revenues/Expenses (%)	140.5%	317.6%	153.6%	109.9%	117.6%	113.3%	145.9%
Contributions & Grants/Revenues (%)	57.3%	21.9%	51.9%	50.9%	18.0%	35.9%	49.5%
Number of Establishments	1,977	453	2,430	136	62	198	2,628
Percent of total Revenues reported	85.4%	78.4%	84.1%	76.8%	93.0%	81.9%	83.9%

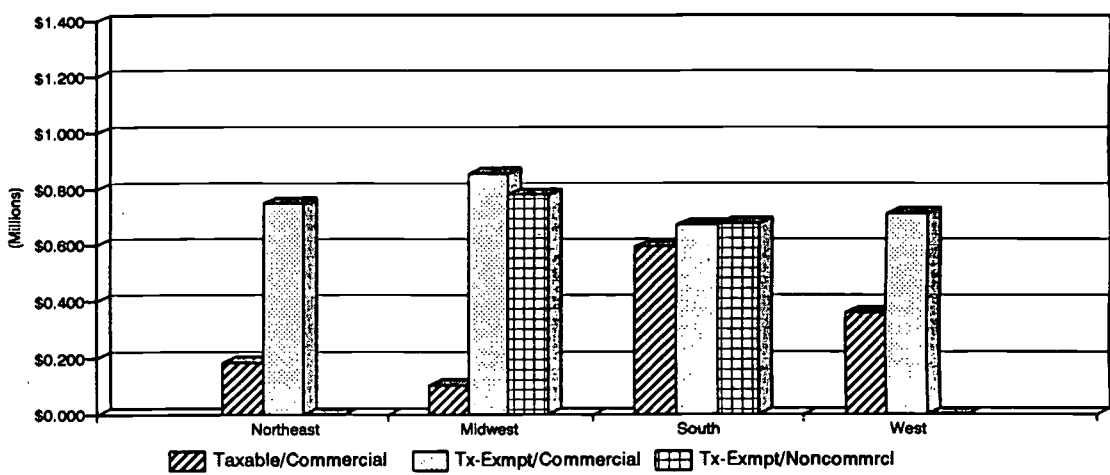
  

AVERAGE AMOUNTS							
Type of Receipt/Revenue	Noncommercial Museums or Art Galleries	Commerical Museums or Art Galleries	ALL Museums or Art Galleries	Noncommercial Arboreta, Bot. or Zoo. Gardens	Commerical Arboreta, Bot. or Zoo. Gardens	ALL Arboreta, Bot. or Zoo. Gardens	ALL MUS, ART GAL, ARBOR, BOT & ZOO GARD
Admission receipts	\$48.8	\$234.7	\$83.5	\$130.3	\$1,009.5	\$405.6	\$107.7
Membership receipts	\$48.4	\$48.5	\$48.4	\$93.0	\$240.5	\$139.2	\$55.3
Food and Beverages	\$15.0	\$41.1	\$19.8	\$26.3	\$406.9	\$145.4	\$29.3
Sales of other merchandise	\$43.5	\$111.1	\$56.1	\$73.9	\$466.9	\$196.9	\$66.7
All other amounts from patrons, customers, and contract fees	\$50.0	\$81.7	\$55.9	\$82.7	\$109.9	\$91.2	\$58.6
Government or private contributions	\$543.2	\$163.1	\$472.3	\$787.0	\$511.4	\$700.7	\$489.5
All other sources	\$198.4	\$65.2	\$173.5	\$353.2	\$102.3	\$274.8	\$181.2
<b>TOTAL REVENUES: all establishments</b>	<b>\$947.2</b>	<b>\$745.4</b>	<b>\$909.6</b>	<b>\$1,546.4</b>	<b>\$2,847.4</b>	<b>\$1,953.8</b>	<b>\$988.3</b>
<b>TOTAL EXPENSES</b>	<b>\$674.0</b>	<b>\$234.7</b>	<b>\$592.1</b>	<b>\$1,407.0</b>	<b>\$2,421.4</b>	<b>\$1,724.6</b>	<b>\$677.5</b>

INCOME SOURCES AS PERCENT OF TOTAL REVENUES							
Type of Receipt/Revenue	Noncommercial Museums or Art Galleries	Commerical Museums or Art Galleries	ALL Museums or Art Galleries	Noncommercial Arboreta, Bot. or Zoo. Gardens	Commerical Arboreta, Bot. or Zoo. Gardens	ALL Arboreta, Bot. or Zoo. Gardens	ALL MUS, ART GAL, ARBOR, BOT & ZOO GARD
Admission receipts	5.2%	31.5%	9.2%	8.4%	35.5%	20.8%	10.9%
Membership receipts	5.1%	6.5%	5.3%	6.0%	8.4%	7.1%	5.6%
Food and Beverages	1.6%	5.5%	2.2%	1.7%	14.3%	7.4%	3.0%
Sales of other merchandise	4.6%	14.9%	6.2%	4.8%	16.4%	10.1%	6.7%
All other amounts from patrons, customers, and contract fees	5.3%	11.0%	6.1%	5.3%	3.9%	4.7%	5.9%
Government or private contributions	57.3%	21.9%	51.9%	50.9%	18.0%	35.9%	49.5%
All other sources	20.9%	8.8%	19.1%	22.8%	3.6%	14.1%	18.3%
<b>TOTAL REVENUES (%)</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>
(\$)	\$1,872,625	\$337,681	\$2,210,306	\$210,316	\$176,536	\$386,852	\$2,597,158

### 1987 Average Total Receipts/Revenues for Museums & Art Galleries by Region



**Figure 6**

Data not disclosed for tax-exempt noncommercial museums in Northeast and West regions.

No one or two states dominate the museum field as they do other in other artistic disciplines. New York and California, however, still play a large role (percentages are of all U.S. establishments):

#### States with the Largest Number of Museum Institutions

	Taxable Establishments		Tax-exempt Establishments		
	#	%	#	%	
<b>Florida:</b>	Museums/Art Gal	17	<b>New York:</b>	Museums/Art Gal	280
	Arboreta/etc.	12		Arboreta/etc.	25
	----			----	
	All FL Estbs	29    9.8%		All NY Estbs.	305    16.1%
<b>California:</b>	Museums/Art Gal	14	<b>California:</b>	Museums/Art Gal	213
	Arboreta/etc.	8		Arboreta/etc.	15
	----			----	
	All CA Estbs	22    7.4%		All CA Estbs.	228    8.7%
<b>New York:</b>	Museums/Art Gal	14	<b>Texas:</b>	Museums/Art Gal	140
	Arboreta/etc.	4		Arboreta/etc.	10
	----			----	
	All NY Estbs	18    6.1%		All TX Estbs.	150    5.7%
<b>Pennsylvania:</b>	Museums/Art Gal	13	<b>Ohio:</b>	Museums/Art Gal	124
	Arboreta/etc.	4		Arboreta/etc.	12
	----			----	
	All PA Estbs	17    5.7%		All OH Estbs.	136    5.2%
<b>Tennessee:</b>	Museums/Art Gal	14			
	Arboreta/etc.	2			
	----				
	All TN Estbs	17    5.4%			

Most financial data including total receipts/revenues and total expenses are not disclosed in the state breakouts; therefore, no table is presented. For taxable museums and art galleries, California has the largest share of total receipts (12%) or \$9,458,000. Florida has the largest share of receipts for taxable arboreta, botanical and zoological gardens (45%) or \$21,161,000. New York has the largest share (17.0%) of all tax-exempt institution revenues (\$440,225,000). It has 16.1% of all museum and art gallery revenues (\$355,680,000) and 21.9% of all arboreta, botanical and zoological garden revenue (\$84,545,000).

TABLE 14: U.S. MUSEUMS, ART GALLERIES, BOTANICAL OR ZOOLOGICAL GARDENS AND THEIR RECEIPTS BY REGION (1987)

REGION	Commercial Museums or Art Galleries						Commercial Arboreta, Botanical or Zoological Gardens						TAX-EXEMPT ESTABLISHMENTS (Not-For-Profit)					
	Commercial Museums or Art Galleries			Commercial Arboreta, Botanical or Zoological Gardens			Noncommercial Museums or Art Galleries			Noncommercial Arboreta and Botanical or Zoological Gardens			Noncommercial Arboreta and Botanical or Zoological Gardens					
	Organizations #	Revenues/Receipts \$ (1,000)	%	Organizations #	Revenues/Receipts \$ (1,000)	%	Organizations #	Revenues/Receipts \$ (1,000)	%	Organizations #	Revenues/Receipts \$ (1,000)	%	Organizations #	Revenues/Receipts \$ (1,000)	%	Organizations #	Revenues/Receipts \$ (1,000)	%
Northeast	43	\$7,833	10.2%	21	\$10,890	23.4%	567	(D)	(D)	12	\$28,425	16.1%	39	\$85,714	40.8%	453	\$337,681	100.0%
Midwest	47	\$4,861	6.3%	16	\$4,778	10.2%	514	\$400,926	21.4%	13	\$36,837	20.9%	33	\$70,501	33.5%	1977	\$1,872,625	100.0%
South	81	\$48,174	62.8%	28	\$28,901	62.0%	552	\$374,933	20.0%	25	\$24,270	13.7%	36	\$40,136	19.1%	1,977	\$1,872,625	100.0%
West	44	\$15,857	20.7%	16	\$2,066	4.4%	344	(D)	(D)	12	\$87,004	49.3%	28	\$13,965	6.6%	62	\$176,536	100.0%
Total U.S.	215	\$76,725	100.0%	81	\$46,635	100.0%	1,977	\$1,872,625	100.0%	62	\$176,536	100.0%	136	\$210,316	100.0%	215	\$76,725	100.0%

(D): Data has been withheld to avoid disclosure for individual arts organizations. The data is included in the column total for Total U.S.

## Retail Art Dealers

Each of the 50 states and the District of Columbia has retail art dealers and together they number 2982 independent establishments that report that the sale of art is their primary activity. (Note: other organizations sell art such as museums, so the figures quoted here do not reflect all sales of art in the U.S. The term 'art' may include contemporary art, art of all previous periods, art of all media, antiques and collectibles, and objects d'art.) This number is up 91% from 1563 establishments in 1982. The growth in the number of establishments occurred throughout the country and was not concentrated in any one area. The total sales of these establishments were \$1,499.301 million over twice the sales in 1982 (which were \$649.847 million). The average dealer sales was \$502,800 up from \$444,600 in 1982; however, when the 1987 average was deflated to adjust for inflation, the average fell to \$428,279.

Although there was a boom during this period in the price of highly valuable fine art, the increase in the national sales figure results from a broad growth in retail art sales. Because the inflation adjusted average total sales figure went down at the same time as the number of establishments went up, the growth can be attributed to a higher total volume of sales rather from more dealers than higher prices. Sales of art comprised 95% of the total sales of dealers, the same percentage as in 1982. Artist materials and supplies made up 1.3% of the total sales. This was up from less than 1% in 1982.

The five states with the highest number of establishments did not change between 1982 and 1987, although the order within the five did change:

States with the Highest Number of Retail Art Dealers in 1982 and 1987

	1982		1987
New York	209	California	463
California	205	New York	344
Texas	108	Florida	183
Florida	82	Texas	137
Illinois	79	Illinois	121
	---		----
	683		1,248
Percent of total #	43.7%		41.9%

Although the total numbers of establishments for the top five states went up from 1982 to 1987, the



percentage in these five states of the total number of dealers for the country went down from 43.7% to 41.9%. Growth in the number of establishments was greatest in California (just over 125%) and Florida (123%). Table 15 gives a breakout by state for the number of establishments, their sales figures, the average dealer sales, and the percentage of total sales that reported the sales detail.

In 1987, six states had higher average retail art dealer sales than the national average; a seventh state was almost at the national average. In 1982 seven states had topped the national average. New York remained the top state by a large margin.

States with Average Dealer Sales above or at the National Average Dealer Sales

1982		1987	
New York	\$ 1,085,000	New York	\$1,430,600
Massachusetts	625,000	Hawaii	990,600
Texas	562,400	Nevada	668,900
California	553,300	Illinois	651,800
Wyoming	522,800	California	590,700
Illinois	468,700	Dist Columbia	577,400
Louisiana	460,100	Pennsylvania	501,700
National Average	\$ 444,600	National Average	\$ 502,800

The large metropolitan areas dominate the U.S. market. Figure 7 below shows the distribution of total U.S. sales divided into selected metropolitan areas for 1987.

Distribution of Total Sales of Retail Art Dealers in 1987 (Selected SMSAs)

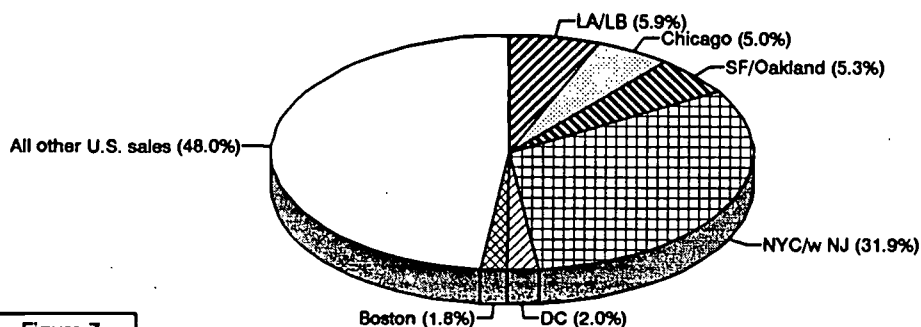


Figure 7

From 1982 to 1987, the picture changed minimally. The New York area had the largest sales (\$478.334 million) up from \$220.777 million in 1982. The five metropolitan areas that had the highest number of establishments in 1982 and 1987 were New York (with New Jersey Suburbs), Los Angeles/Long Beach, Chicago, San Francisco/Oakland, and Washington DC.

Top Five Metropolitan Sales Markets in 1982 and 1987

Number of Establishments	1982		1987	
	#	%	#	%
New York City/New Jersey	189	12.1%	296	9.9%
Los Angeles/Long Beach	60	3.8%	143	4.8%
Chicago	70	4.5%	86	2.9%
San Francisco/Oakland	50	3.2%	98	3.3%
Washington DC	60	3.8%	73	2.4%
Sum of the top five areas	429	27.4%	696	23.3%
Total Sales	\$(1,000)	%	\$(1,000)	%
New York City/New Jersey	\$ 220,777	31.8%	\$ 478,334	31.9%
Los Angeles/Long Beach	48,105	6.9%	88,708	5.9%
Chicago	35,696	5.1%	74,859	5.0%
San Francisco/Oakland	28,284	4.1%	80,129	5.3%
Washington, D.C.	20,767	3.0%	30,558	2.0%
Sum of top five areas (1987)	\$ 353,629	50.9%	\$ 752,588	50.2%

The sum of the top five areas accounted for just over half of the dollar amount of the retail sales in both censuses, but they accounted for less than 30% of the dealers in 1982 and less than 25% of the dealers in 1987. Table 16 lists all the metropolitan areas provided in the Census data.

The growth in the number of dealers occurred at about the same time as the rise in the amount of commercial office space. This may suggest a relationship between the two. In 1982 both the Houston and Dallas-Fort Worth areas had much higher percentages of the national sales figures than in 1987. Both cities showed slight growth in the number of dealers from 1982 to 1987 while the volume of dollar sales dropped significantly. The average dealer sales in the two cities dropped from \$757,000 and \$775,000 in 1982 to \$427,000 and \$412,000 in 1987 respectively. The Texas commercial office real-estate market had begun its fall by the middle of the decade, earlier than the rest of the country, thus providing a possible explanation for the fall in sales. The rest of the country did not experience the office real-estate down-turn until the end of the decade. If there is a connection between retail art sales and office real-estate, the 1992 Census results should show the slower growth.

TABLE 15: U.S. RETAIL ART DEALERS AND THEIR SALES BY STATE (1987)

STATE	Number of Retail Art Dealers		Sales of Art		Sales of Artists' Materials & Supplies		TOTAL SALES		Average Dealer Sales	% of Sales of Dealers reporting sales details
	#	%	\$ (1,000)	%	\$ (1,000)	%	\$ (1,000)	%	\$ (1,000)	
Alabama	14	0.5%	\$3,646	0.3%	-	-	\$3,827	0.3%	\$273.4	84.3%
Alaska	15	0.5%	\$3,203	0.2%	-	-	\$3,445	0.2%	\$229.7	74.5%
Arizona	102	3.4%	\$37,176	2.6%	\$1,082	5.5%	\$39,064	2.6%	\$383.0	96.4%
Arkansas	11	0.4%	\$1,843	0.1%	-	-	\$1,843	0.1%	\$167.5	100.0%
California	463	15.5%	\$245,849	17.3%	\$12,164	62.2%	\$273,489	18.2%	\$590.7	79.3%
Colorado	78	2.6%	\$18,106	1.3%	-	-	\$19,589	1.3%	\$251.1	97.7%
Connecticut	27	0.9%	\$7,415	0.5%	\$19	0.1%	\$8,405	0.6%	\$311.3	79.1%
Delaware	16	0.5%	\$2,499	0.2%	-	-	\$2,762	0.2%	\$172.6	79.2%
Dist Columbia	38	1.3%	\$21,377	1.5%	-	-	\$21,940	1.5%	\$577.4	100.0%
Florida	183	6.1%	\$58,590	4.1%	\$395	2.0%	\$60,967	4.1%	\$333.2	58.4%
Georgia	66	2.2%	\$20,437	1.4%	\$95	0.5%	\$20,842	1.4%	\$315.8	94.5%
Hawaii	41	1.4%	\$39,893	2.8%	-	-	\$40,613	2.7%	\$990.6	33.4%
Idaho	17	0.6%	\$1,285	0.1%	-	-	\$2,201	0.1%	\$129.5	100.0%
Illinois	121	4.1%	\$78,476	5.5%	\$180	0.9%	\$78,872	5.3%	\$651.8	90.0%
Indiana	37	1.2%	\$4,488	0.3%	\$214	1.1%	\$4,773	0.3%	\$129.0	57.7%
Iowa	30	1.0%	\$7,638	0.5%	-	-	\$8,565	0.6%	\$285.5	61.0%
Kansas	19	0.6%	\$1,811	0.1%	-	-	\$1,940	0.1%	\$102.1	2.4%
Kentucky	19	0.6%	\$3,021	0.2%	-	-	\$3,021	0.2%	\$159.0	97.7%
Louisiana	40	1.3%	\$14,839	1.0%	\$13	0.1%	\$14,852	1.0%	\$371.3	79.0%
Maine	22	0.7%	\$4,108	0.3%	-	-	\$5,030	0.3%	\$228.6	34.0%
Maryland	58	1.9%	\$11,866	0.8%	-	-	\$13,943	0.9%	\$240.4	69.2%
Massachusetts	79	2.6%	\$32,495	2.3%	\$45	0.2%	\$32,765	2.2%	\$414.7	86.7%
Michigan	89	3.0%	\$29,795	2.1%	\$339	1.7%	\$32,166	2.1%	\$361.4	90.9%
Minnesota	68	2.3%	\$15,977	1.1%	\$1,347	6.9%	\$21,358	1.4%	\$314.1	75.7%
Mississippi	4	0.1%	(D)	(D)	(D)	(D)	\$1,273	0.1%	\$318.3	100.0%
Missouri	53	1.8%	\$12,474	0.9%	-	-	\$12,474	0.8%	\$235.4	39.4%
Montana	23	0.8%	\$3,162	0.2%	\$52	0.3%	\$3,351	0.2%	\$145.7	100.0%
Nebraska	18	0.6%	\$1,982	0.1%	-	-	\$2,038	0.1%	\$113.2	57.1%
Nevada	19	0.6%	\$11,580	0.8%	\$809	4.1%	\$12,709	0.8%	\$668.9	36.1%
New Hampshire	4	0.1%	(D)	(D)	(D)	(D)	(D)	(D)	\$0.0	15.9%
New Jersey	98	3.3%	\$31,989	2.2%	\$237	1.2%	\$36,451	2.4%	\$371.9	47.5%
New Mexico	53	1.8%	\$23,642	1.7%	\$66	0.3%	\$24,330	1.6%	\$459.1	93.6%
New York	344	11.5%	\$485,558	34.1%	\$259	1.3%	\$492,129	32.8%	\$1,430.6	86.2%
North Carolina	41	1.4%	\$9,260	0.7%	-	-	\$9,330	0.6%	\$227.6	88.1%
North Dakota	4	0.1%	(D)	(D)	(D)	(D)	\$142	0.0%	\$35.5	0.0%
Ohio	87	2.9%	\$17,591	1.2%	\$276	1.4%	\$18,110	1.2%	\$208.2	90.4%
Oklahoma	21	0.7%	\$4,915	0.3%	-	-	\$4,915	0.3%	\$234.0	21.2%
Oregon	39	1.3%	\$7,054	0.5%	-	-	\$7,160	0.5%	\$183.6	62.8%
Pennsylvania	65	2.2%	\$29,414	2.1%	\$952	4.9%	\$32,612	2.2%	\$501.7	100.0%
Rhode Island	4	0.1%	(D)	(D)	(D)	(D)	(D)	(D)	\$0.0	100.0%
South Carolina	40	1.3%	\$6,683	0.5%	-	-	\$8,178	0.5%	\$204.5	63.5%
South Dakota	6	0.2%	(S)	(S)	(S)	(S)	\$706	0.0%	\$117.7	0.0%
Tennessee	48	1.6%	\$8,883	0.6%	\$87	0.4%	\$9,247	0.6%	\$192.6	58.5%
Texas	137	4.6%	\$42,684	3.0%	-	-	\$43,491	2.9%	\$317.5	83.6%
Utah	25	0.8%	\$4,229	0.3%	\$152	0.8%	\$5,236	0.3%	\$209.4	100.0%
Vermont	14	0.5%	\$3,222	0.2%	-	-	\$3,675	0.2%	\$262.5	78.2%
Virginia	44	1.5%	\$6,808	0.5%	\$478	2.4%	\$8,175	0.5%	\$185.8	48.1%
Washington	74	2.5%	\$21,913	1.5%	\$281	1.4%	\$22,893	1.5%	\$309.4	66.3%
West Virginia	11	0.4%	\$1,953	0.1%	-	-	\$2,177	0.1%	\$197.9	62.5%
Wisconsin	39	1.3%	\$10,575	0.7%	-	-	\$11,735	0.8%	\$300.9	100.0%
Wyoming	14	0.5%	\$6,527	0.5%	-	-	\$6,675	0.4%	\$476.8	94.0%
Total U.S.	2,982	100.0%	\$1,423,738	100.0%	\$19,553	100.0%	\$1,499,301	100.0%	\$502.8	78.8%

- represents zero

(D) Data has been withheld to avoid disclosure for individual dealers. The data is included in the total for the Total U.S.

(S) Data is not available because the response rate for this question was zero in this geographic location. Estimated data are included in the column total for the Total U.S.

TABLE 16: METROPOLITAN SALES MARKETS IN 1982 AND 1987

Number of Establishments	1982		1987	
	#	%	#	%
New York City/New Jersey	189	12.1%	296	9.9%
Los Angeles/Long Beach	60	3.8%	143	4.8%
Chicago	70	4.5%	86	2.9%
San Francisco/Oakland	50	3.2%	98	3.3%
Washington DC	60	3.8%	73	2.4%
Sum of the top five areas	429	27.4%	696	23.3%
Denver/Boulder	28	1.8%	54	1.8%
Minneapolis/St Paul	24	1.5%	50	1.7%
Anaheim/Santa Anna	17	1.7%	49	1.6%
Boston	36	2.3%	48	1.6%
Seattle	15	1.0%	46	1.5%
Detroit	34	2.2%	45	1.5%
San Diego	31	2.0%	43	1.4%
Dallas/Ft Worth	35	2.2%	41	1.4%
Philadelphia	27	1.7%	38	1.3%
Houston	32	2.0%	38	1.3%
Nassau-Suffolk NY	15	1.0%	31	1.0%
Baltimore	20	1.3%	32	1.1%
Atlanta	16	1.0%	31	1.0%
St Louis	14	0.9%	29	1.0%
Sum of Metro Areas	773	49.5%	1,271	42.6%
All U.S. dealers	1,563	100%	2,982	100%
Total Sales	\$(1,000)	%	\$(1,000)	%
New York City/New Jersey	\$ 220,777	31.8%	\$ 478,334	31.9%
Los Angeles/Long Beach	48,105	6.9%	88,708	5.9%
Chicago	35,696	5.1%	74,859	5.0%
San Francisco/Oakland	28,284	4.1%	80,129	5.3%
Washington, D.C.	20,767	3.0%	30,558	2.0%
Sum of top five areas	\$ 353,629	50.9%	\$ 752,588	50.2%
Denver/Boulder	\$ 7,586	1.1%	13,751	0.9%
Minneapolis/St. Paul	4,707	0.7%	18,374	1.2%
Boston	27,884	4.0%	26,812	1.8%
Anaheim/Santa Anna	5,656	0.8%	25,819	1.7%
Seattle	3,681	0.5%	18,577	1.2%
Detroit	11,469	1.7%	23,465	1.6%
San Diego	15,280	2.2%	29,656	2.0%
Dallas/Ft Worth	25,631	3.7%	16,884	1.1%
Philadelphia	8,140	1.2%	26,071	1.7%
Houston	24,220	3.5%	16,209	1.1%
Nassau-Suffolk NY	3,247	0.5%	10,482	0.7%
Baltimore	5,447	0.8%	6,884	0.5%
Atlanta	3,412	0.5%	17,067	1.1%
St Louis	2,418	0.3%	7,200	0.5%
Sum of Metro Areas	\$ 502,407	72.3%	\$1,009,839	67.4%
All U.S. sales	\$ 694,847	100%	\$1,499,301	100%

## Establishments of Visual Artists and Writers

The Census Bureau in its 1987 Census of Service Industries surveyed business establishments that are categorized in the services of "visual arts" and "writers". The specific categories are:

- Commercial Photography
- Commercial Art and Illustration (includes commercial artist or artist studio)
- Graphic Arts and Related Design (includes still and slide film)
- Architectural Services
- Establishments of Authors, Lecturers, and Writers
- Establishments of Artist and Artist Studios (except commercial)

All of these establishments were taxable and the data includes only establishments that had a payroll. Table 17 gives the regional breakout and national totals for these six categories.

In 1987, there were 3520 establishments of commercial photography, 2718 establishments of commercial art and illustration, and 6764 establishments of graphic arts and related design. The distribution of the establishments was relatively even across the regions, with the Northeast having the most (in each case, just over 30%). The Northeast had a slightly larger percentage of the receipts of these businesses (34% for each type of business). Average receipts were between \$302,800 and \$478,400. The states with the greatest number of establishments were (percentages are of the total U.S. counts):

### States with the Highest Number of Establishments

	Number of Establishments		Receipts	
	#	%	\$ (1,000)	%
<b>Commercial Photography</b>				
New York	614	17.4%	\$ 261,282	22.1%
California	428	12.2%	141,176	11.9%
Illinois	276	7.8%	158,766	13.4%
<b>Commercial Art and Illustration</b>				
New York	465	17.1%	\$ 178,849	21.7%
California	289	10.6%	81,924	10.0%
Illinois	213	7.8%	76,930	9.3%
Ohio	118	4.3%	52,226	6.3%
Michigan	117	4.3%	74,722	9.1%
<b>Graphic Arts and Design</b>				
California	1,113	16.5%	\$ 549,076	17.0%
New York	994	14.7%	621,622	19.2%
Florida	513	7.6%	306,057	9.5%
New Jersey	301	4.5%	164,709	5.1%

The states of New York and California dominate these types of artistic business establishments, with Illinois being a third important state.

The 1987 Census counted almost 16,800 architectural service businesses that had a payroll. These establishments had gross receipts of almost \$9,855 million. The average architectural firm had receipts of \$586,800. The South had the largest percentage of firms (32%) and the largest percentage of receipts (29%). In 1982, this industry had 13,414 firms and over \$5,914 million in gross receipts, with the average firm receipts at \$440,900. The receipts of an average firm in 1987, when deflated to adjust for inflation, were \$499,830. This is a 13.4% growth in the average firm size in constant dollars over the five year period. When the 1987 data is compared to the American Institute of Architects data<sup>11</sup> for 1989, it shows fairly similar data with the same four states topping both lists:

States with the Most Architectural Firms

	AIA Data: 1989		Census Data: 1987	
	#	%	#	%
California	2,769	17.3%	2,683	16.0%
New York	1,261	7.8%	1,211	7.2%
Texas	1,184	7.4%	1,141	6.8%
Illinois	821	5.1%	1,127	6.7%
Total U.S.	16,011	100%	16,794	100%

Establishments of authors, lecturers, and writers that had a payroll numbered almost 900 in 1987. The average establishment size (in receipts) was \$227,300. The West region had 42% of these establishments and almost 50% of the total receipts. California made up the bulk of these businesses. The four states with the highest numbers were (percentages are of total U.S.):

States with the Highest Number of Establishments

	Number of Establishments		Receipts	
	#	%	\$ (1,000)	%
California	322	36.1%	\$ 92,995	45.9%
New York	108	12.1%	21,866	10.8%
Florida	43	4.8%	12,475	6.2%
Illinois	40	4.5%	12,463	6.1%

<sup>11</sup> Westat, Inc. A Sourcebook of Arts Statistics: 1989. A Report submitted to the National Endowment for the Arts, Washington, D.C. April 1990. p. 401.

TABLE 17: NUMBER OF ESTABLISHMENTS AND TOTAL RECEIPTS FOR WRITERS AND VISUAL ARTISTS BY REGION: 1987

REGION	Commercial Photography			Commercial Art and Illustration			Graphic Arts and Related Design (includes still and slide film)		
	Establishments #	Receipts \$ (1,000)	Avg Recpts % \$ (1,000)	Establishments #	Receipts \$ (1,000)	Avg Recpts % \$ (1,000)	Establishments #	Receipts \$ (1,000)	Avg Recpts % \$ (1,000)
Northeast	1,095	\$405,163	34.2%	862	\$279,082	33.9%	2,042	\$1,110,489	34.3%
Midwest	873	(D)	(D)	771	(D)	(D)	1,529	\$824,452	25.5%
South	847	\$234,793	19.8%	622	\$144,439	17.5%	1,531	\$566,688	17.5%
West	705	(D)	(D)	463	(D)	(D)	1,662	\$734,406	22.7%
Total U.S.	3,520	\$1,184,879	100.0%	2,718	\$823,084	100.0%	6,764	\$3,236,035	100.0%

REGION	Architectural Services			Author, Lecturer, Writer Establishments			Establishments of Artists and Artist Studios Except Commercial		
	Establishments #	Receipts \$ (1,000)	Avg Recpts % \$ (1,000)	Establishments #	Receipts \$ (1,000)	Avg Recpts % \$ (1,000)	Establishments #	Receipts \$ (1,000)	Avg Recpts % \$ (1,000)
Northeast	3,578	\$2,376,249	24.1%	205	\$39,324	19.4%	92	\$19,946	33.7%
Midwest	3,058	\$1,783,607	18.1%	126	\$26,538	13.1%	57	\$7,644	12.9%
South	5,341	\$2,895,761	29.4%	187	\$36,825	18.2%	96	\$12,773	21.6%
West	4,817	\$2,799,160	28.4%	374	\$100,062	49.4%	117	\$18,790	31.8%
Total U.S.	16,794	\$9,854,777	100.0%	892	\$202,749	100.0%	362	\$59,153	100.0%

(D) means that data are withheld to avoid disclosure of individual organizational data. The data, however, are included in the totals.

In 1987 the census counted 362 establishments of non-commercial artists and artist studios that had a payroll. The average dollar size of this type of business was \$163,400, the smallest of this group of miscellaneous categories. The West region had the highest percentage of establishments (32%), but the Northeast had the highest average sized business (\$216,800) and the highest percentage of receipts (34%). The figures for California and New York help explain the regional variation. The three states with the highest numbers of establishments and receipts were (percentages are of the total U.S.):

States with the Highest Number of Establishments

	Number of Establishments		Receipts	
	#	%	\$ (1,000)	%
California	48	13.3%	\$ 9,353	15.8%
New York	42	11.6%	15,585	26.3%
Florida	24	6.6%	6,075	10.3%





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