

NATIONAL SUMMARY OF DOMESTIC TRADE RECEIVABLES

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2ND QUARTER 2014

HIGHLIGHTS

Independent median calculations show:

	<u>THIS QTR.</u>	<u>LAST QTR.</u>	<u>YEAR AGO</u>
Collection Effectiveness Index	83.53	86.80	85.70
Days Sales Outstanding	38.50	38.70	39.79
Best Possible DSO	29.64	30.33	31.10
Average Days Delinquent	4.62	4.50	4.40
Percent Current	87.97	87.03	87.62
Percent Over 91 Days Past Due	0.390	0.400	0.500

SUMMARY MEDIANS BY INDUSTRY GROUP

Industry Group (SIC Category)	Number of Responses	Collection Effectiveness Index	Days Sales Outstanding	Best Possible DSO	Average Days Delinquent	Percent Current	Percent Over 91 Days
Apparel and other textile products (23)	10	74.60	41.60	30.25	11.82	78.70	0.710
Bldg materials, Hardware & Garden Sup's (52)	7	94.81	40.06	32.23	2.30	90.70	0.500
Business services (73)	11	71.10	45.54	29.65	17.50	61.05	3.600
Chemicals and allied products (28)	39	92.35	36.81	31.30	2.09	93.50	0.028
Communications (48)	3	72.32	60.85	50.15	10.70	79.20	2.250
Electrical and electronic equipment (36)	21	92.64	42.10	37.80	4.30	89.80	0.048
Engineering and management services (87)	2	59.20	45.80	28.30	17.50	61.80	1.300
Fabricated metal products (34)	25	73.98	42.50	29.40	5.96	85.25	0.430
Food and kindred products (20)	38	95.73	22.20	20.80	1.50	92.50	0.290
Furniture and fixtures (25)	4	79.00	38.40	34.40	5.80	88.40	0.470
Industrial machinery and equipment (35)	32	77.60	42.60	29.40	8.19	81.20	0.540
Instruments and related products (38)	17	81.77	42.60	35.95	4.81	88.60	1.300
Leather and leather products (31)	2	0.00	62.30	50.30	12.00	80.70	4.100
Lumber and wood products (24)	11	95.28	24.60	22.30	2.30	90.70	0.000
Miscellaneous manufacturing industries (39)	14	80.00	42.51	38.14	5.80	88.40	0.165
Miscellaneous repair services (76)	5	0.00	42.60	0.00	42.60	0.00	4.500
Miscellaneous retail (59)	2	--	42.00	--	--	--	8.800
Motor freight transportation and warehousing (42)	6	79.30	33.46	27.68	5.78	82.70	0.700
Nonmetallic minerals, except fuels (14)	4	93.48	31.62	29.34	2.28	92.80	0.063
Paper and allied products (26)	20	84.83	34.60	32.70	3.15	90.55	0.200
Petroleum and coal products (29)	4	95.35	9.90	9.00	0.90	95.70	0.010
Primary metal industries (33)	15	77.50	34.50	28.80	2.99	89.80	0.080
Printing and publishing (27)	16	64.61	50.60	43.80	11.66	82.50	1.300
Rubber and miscellaneous plastics products (30)	14	82.40	42.53	37.40	4.00	90.90	0.015

Industry Group (SIC Category)	Number of Responses	Collection Effectiveness Index	Days Sales Outstanding	Best Possible DSO	Average Days Delinquent	Percent Current	Percent Over 91 Days
Special trade contractors (17)	4	--	42.40	46.30	2.06	95.70	1.280
Stone, clay, glass, and concrete products (32)	13	82.20	37.00	32.90	4.03	89.40	0.192
Textile mill products (22)	5	70.12	41.18	35.70	6.35	84.15	0.131
Transportation equipment (37)	6	36.21	27.00	24.58	4.95	89.35	0.040
Transportation services (47)	3	85.70	24.50	22.00	2.50	85.70	1.000
Wholesale trade--durable goods (50)	76	78.92	42.27	31.09	7.52	82.00	0.540
Wholesale trade--nondurable goods (51)	33	91.02	31.31	27.05	2.86	86.80	0.500

Number of Responses represents individual companies. Count represents number of findings. Some companies report multiple statistics.
A value of "--" indicates not enough responses for specified calculation

**COMPARATIVE SUMMARY MEDIANS BY INDUSTRY GROUPS
AND MAJOR PRODUCT CLASSIFICATIONS
COLLECTION EFFECTIVENESS INDEX**

Industry Group (SIC Category) Major Product Classification (SIC Code)	Count	Upper Quartile	Median	Lower Quartile	Last Qtr Median	Last Year Median
Apparel and other textile products (23)	34	80.08	74.60	67.86	68.20	77.60
Men's and Boys' Suits, Coats, and Overcoats (2311)	3	--	74.60	--	--	77.60
Men's and Boys' Trousers and Slacks (2325)	3	--	80.08	--	--	--
Men's and Boys' Clothing, NEC (2329)	3	--	80.08	--	68.20	77.60
Women's, Misses', and Juniors' Blouses and Shirts (2331)	3	--	74.60	--	--	--
Women's, Misses' and Juniors' Suits, Skirts, and Coats (2337)	3	--	74.60	--	--	--
Fabricated Textile Products, NEC (2399)	3	--	67.86	--	--	--
Bldg materials, Hardware & Garden Sup's (52)	6	--	94.81	--	85.00	74.65
Lumber and Other Building Materials Dealers (5211)	5	--	94.31	--	81.00	72.44
Business services (73)	12	80.16	71.10	61.40	69.55	81.10
Heavy Construction Equipment Rental and Leasing (7353)	3	--	68.00	--	--	--
Chemicals and allied products (28)	54	97.59	92.35	83.73	94.10	94.85
Plastics Material and Synthetic Resins (2821)	8	98.17	95.65	92.00	95.21	97.19
Pharmaceutical Preparations (2834)	6	--	95.93	--	98.40	97.70
Speciality Cleaning, Polishing, and Sanitary Preparations (2842)	4	--	82.75	--	97.20	92.65
Perfumes, Cosmetics, and Other Toilet Preparations (2844)	5	--	83.73	--	85.70	96.00
Paints, Varnishes, Lacquers, Enamels, and Allied Products (2851)	3	--	94.00	--	92.00	81.20
Industrial Organic Chemicals, NEC (2869)	5	--	90.49	--	94.85	93.00
Phosphatic Fertilizers (2874)	3	--	97.06	--	91.66	--
Chemicals and Chemical Preparations, NEC (2899)	3	--	84.20	--	82.58	85.35
Communications (48)	4	--	72.32	--	--	92.93
Electrical and electronic equipment (36)	35	99.80	92.64	82.80	80.00	83.40
Electronic Components, NEC (3679)	4	--	93.80	--	--	77.40
Electrical Machinery, Equipment, and Supplies, NEC (3699)	3	--	78.30	--	--	--
Engineering and management services (87)	4	--	59.20	--	77.20	52.20
Fabricated metal products (34)	36	81.11	73.98	50.57	80.00	74.90
Hand and Edge Tools, Except Machine Tools and Handsaws (3423)	3	--	80.00	--	86.00	--
Hardware, NEC (3429)	3	--	80.00	--	--	74.90
Metal Doors, Sash, Frames, Molding, and Trim Manufacturing (3442)	4	--	60.95	--	--	--
Coating, Engraving, and Allied Services, NEC (3479)	3	--	86.00	--	--	--
Food and kindred products (20)	77	96.20	95.73	91.70	95.40	94.76
Natural, Processed, and Imitation Cheese (2022)	4	--	97.47	--	96.74	98.00
Dry, Condensed, and Evaporated Dairy Products (2023)	3	--	95.80	--	96.46	--
	9	96.20	94.40	87.80	95.70	96.30

Industry Group (SIC Category) Major Product Classification (SIC Code)	Count	Upper Quartile	Median	Lower Quartile	Last Qtr Median	Last Year Median
Canned Fruits, Vegetables, Preserves, Jams, and Jellies (2033)						
Pickles, Sauces and Salad Dressings (2035)	3	--	91.50	--	96.20	92.63
Frozen Fruits, Fruit Juices, and Vegetables (2037)	5	--	96.20	--	96.08	97.06
Frozen Specialties, NEC (2038)	4	--	96.00	--	95.40	96.70
Prepared Flour Mixes and Doughs (2045)	3	--	92.12	--	87.11	--
Candy and Other Confectionery Products (2064)	3	--	95.80	--	94.50	94.65
Food Preparations, NEC (2099)	5	--	92.12	--	96.46	94.65
Furniture and fixtures (25)	8	80.00	79.00	0.00	86.00	81.50
Industrial machinery and equipment (35)	45	89.74	77.60	68.09	78.70	81.50
Construction Machinery and Equipment (3531)	5	--	77.48	--	71.60	76.46
Machine Tool Accessories (3545)	3	--	80.00	--	80.30	83.30
Computer Peripheral Equipment, NEC (3577)	5	--	92.50	--	89.80	86.60
Service Industry Machinery, NEC (3589)	6	--	80.40	--	87.50	82.20
Instruments and related products (38)	25	87.50	81.77	77.06	82.22	84.68
Process Control Instruments (3823)	5	--	81.77	--	85.37	82.49
Instruments to Measure Electricity (3825)	3	--	87.50	--	--	--
Surgical Appliances and Supplies (3842)	5	--	83.05	--	75.22	72.90
Leather and leather products (31)	4	--	0.00	--	--	--
Lumber and wood products (24)	17	95.30	95.28	78.19	90.10	84.85
Millwork (2431)	4	--	91.59	--	90.10	--
Miscellaneous manufacturing industries (39)	15	87.09	80.00	73.89	86.00	75.73
Sporting and Athletic Goods, NEC (3949)	6	--	70.32	--	75.87	75.52
Miscellaneous repair services (76)	7	--	0.00	--	--	--
Repair Shops and Related Services, NEC (7699)	5	--	52.32	--	--	--
Motor freight transportation and warehousing (42)	7	--	79.30	--	--	75.00
Trucking, Except Local (4213)	5	--	79.30	--	--	--
Nonmetallic minerals, except fuels (14)	6	--	93.48	--	72.79	95.06
Paper and allied products (26)	35	92.15	84.83	76.06	89.00	91.00
Paper Mills (2621)	8	96.80	91.65	87.45	94.90	95.00
Paperboard Mills (2631)	4	--	87.10	--	94.90	95.00
Corrugated and Solid Fiber Boxes (2653)	5	--	83.53	--	86.15	84.75
Sanitary Food Containers, Except Folding (2656)	4	--	82.56	--	--	--
Sanitary Paper Products (2676)	4	--	89.03	--	--	--
Petroleum and coal products (29)	4	--	95.35	--	98.90	--
Petroleum Refining (2911)	3	--	98.00	--	--	--
Primary metal industries (33)	20	85.92	77.50	24.87	87.20	84.30
Blast Furnaces and Steel Mills (3312)	3	--	90.24	--	89.30	87.60
Steel Pipe and Tubes (3317)	3	--	85.70	--	87.20	93.10
Drawing and Insulating of Nonferrous Wire (3357)	3	--	75.00	--	66.50	84.30
Printing and publishing (27)	19	77.51	64.61	0.00	85.00	82.76
Periodicals: Publishing, or Publishing and Printing (2721)	5	--	64.00	--	85.55	90.20

Industry Group (SIC Category) Major Product Classification (SIC Code)	Count	Upper Quartile	Median	Lower Quartile	Last Qtr Median	Last Year Median
Books: Publishing, or Publishing and Printing (2731)	4	--	30.53	--	88.20	85.70
Rubber and miscellaneous plastics products (30)	17	91.70	82.40	72.65	86.08	84.08
Fabricated Rubber Products, NEC (3069)	3	--	72.65	--	--	--
Plastics Products, NEC (3089)	4	--	81.20	--	94.85	84.08
Stone, clay, glass, and concrete products (32)	22	96.30	82.20	68.52	83.70	80.00
Ready-Mixed Concrete (3273)	3	--	69.22	--	--	54.00
Gypsum Products (3275)	3	--	88.52	--	--	--
Textile mill products (22)	6	--	70.12	--	80.14	75.80
Transportation equipment (37)	8	81.21	36.21	0.00	78.19	84.71
Motor Vehicle Parts and Accessories (3714)	4	--	81.21	--	78.19	86.80
Transportation services (47)	3	--	85.70	--	85.30	88.10
Wholesale trade--durable goods (50)	104	90.78	78.92	68.00	81.13	81.20
Home Furnishings (5023)	3	--	78.83	--	78.53	74.89
Lumber, Plywood, Millwork, and Wood Panels (5031)	6	--	78.92	--	85.00	72.44
Brick, Stone and Related Construction Materials (5032)	3	--	54.60	--	--	--
Roofing, Siding, and Insulation Materials (5033)	4	--	93.51	--	85.00	69.98
Construction Materials, NEC (5039)	6	--	76.88	--	--	83.01
Medical, Dental, and Hospital Equipment and Supplies (5047)	4	--	89.80	--	--	--
Metals Service Centers and Offices (5051)	12	87.66	79.72	71.12	75.83	77.40
Electrical Apparatus and Equipment (5063)	9	85.40	68.00	55.00	69.00	65.00
Electrical Appliances, Television and Radio Sets (5064)	3	--	75.90	--	--	--
Electronic Parts and Equipment, NEC (5065)	8	90.98	83.84	61.82	81.80	83.80
Hardware (5072)	3	--	83.17	--	85.38	85.40
Plumbing and Heating Equipment and Supplies (Hydronics) (5074)	5	--	68.40	--	66.63	--
Warm Air Heating and Air-Conditioning Equipment and Supplies (5075)	6	--	77.03	--	77.79	86.98
Industrial Machinery and Equipment (5084)	3	--	81.00	--	67.00	--
Industrial Supplies (5085)	3	--	61.29	--	64.57	73.25
Sporting and Recreational Goods and Supplies (5091)	7	--	84.83	--	90.61	87.75
Wholesale trade--nondurable goods (51)	41	92.07	91.02	71.80	90.20	91.27
Drugs, Drug Proprietaries, and Druggists' Sundries (5122)	3	--	95.79	--	96.29	99.40
Footwear (5139)	4	--	72.83	--	58.20	71.90
Dairy Products, Except Dried or Canned (5143)	4	--	94.45	--	90.05	91.33
Groceries and Related Products, NEC (5149)	5	--	93.48	--	89.45	92.30
Chemicals and Allied Products, NEC (5169)	3	--	90.49	--	84.65	89.14
Petroleum Bulk Stations and Terminals (5171)	3	--	98.12	--	--	--

A value of "--" indicates not enough responses for specified calculation

Quartiles are not considered with less than 8 occurrences

NEC = Not Elsewhere Classified

**COMPARATIVE SUMMARY MEDIANS BY INDUSTRY GROUPS
AND MAJOR PRODUCT CLASSIFICATIONS
DAYS SALES OUTSTANDING**

Industry Group (SIC Category) Major Product Classification (SIC Code)	Count	Upper Quartile	Median	Lower Quartile	Last Qtr Median	Last Year Median
Apparel and other textile products (23)	36	51.00	41.60	39.18	40.50	47.14
Men's and Boys' Suits, Coats, and Overcoats (2311)	3	--	41.60	--	--	57.48
Men's and Boys' Trousers and Slacks (2325)	3	--	41.60	--	--	47.14
Men's and Boys' Work Clothing (2326)	3	--	41.60	--	--	--
Men's and Boys' Clothing, NEC (2329)	3	--	52.32	--	50.03	51.77
Women's, Misses', and Juniors' Blouses and Shirts (2331)	3	--	41.60	--	--	--
Women's, Misses' and Juniors' Suits, Skirts, and Coats (2337)	3	--	41.60	--	--	--
Fabricated Textile Products, NEC (2399)	3	--	59.10	--	--	--
Bldg materials, Hardware & Garden Sup's (52)	7	--	40.06	--	45.46	44.20
Lumber and Other Building Materials Dealers (5211)	6	--	39.06	--	41.31	39.80
Business services (73)	13	60.90	45.54	36.90	46.90	51.30
Heavy Construction Equipment Rental and Leasing (7353)	3	--	40.00	--	--	--
Chemicals and allied products (28)	56	43.75	36.81	29.06	38.50	37.60
Plastics Material and Synthetic Resins (2821)	7	--	40.00	--	38.50	40.50
Pharmaceutical Preparations (2834)	7	--	37.32	--	37.75	38.00
Speciality Cleaning, Polishing, and Sanitary Preparations (2842)	4	--	27.28	--	23.75	23.70
Perfumes, Cosmetics, and Other Toilet Preparations (2844)	5	--	29.01	--	28.70	28.10
Paints, Varnishes, Lacquers, Enamels, and Allied Products (2851)	4	--	42.50	--	39.40	46.75
Industrial Organic Chemicals, NEC (2869)	5	--	33.00	--	36.60	36.91
Phosphatic Fertilizers (2874)	3	--	31.62	--	48.80	--
Chemicals and Chemical Preparations, NEC (2899)	3	--	48.00	--	36.00	42.00
Communications (48)	4	--	60.85	--	--	56.00
Electrical and electronic equipment (36)	36	48.10	42.10	38.06	46.45	42.85
Electronic Components, NEC (3679)	4	--	44.55	--	--	44.00
Electrical Machinery, Equipment, and Supplies, NEC (3699)	3	--	43.60	--	--	--
Engineering and management services (87)	4	--	45.80	--	45.70	43.40
Fabricated metal products (34)	39	49.70	42.50	29.90	45.40	45.50
Hand and Edge Tools, Except Machine Tools and Handsaws (3423)	3	--	49.90	--	52.98	--
Hardware, NEC (3429)	4	--	48.65	--	46.30	48.20
Metal Doors, Sash, Frames, Molding, and Trim Manufacturing (3442)	5	--	24.50	--	--	--
Coating, Engraving, and Allied Services, NEC (3479)	3	--	32.20	--	--	--
Food and kindred products (20)	80	25.20	22.20	20.31	23.80	22.70
Natural, Processed, and Imitation Cheese (2022)	4	--	21.45	--	21.28	21.50
Dry, Condensed, and Evaporated Dairy Products (2023)	3	--	22.20	--	25.00	--

Industry Group (SIC Category) Major Product Classification (SIC Code)	Count	Upper Quartile	Median	Lower Quartile	Last Qtr Median	Last Year Median
Canned Fruits, Vegetables, Preserves, Jams, and Jellies (2033)	9	26.40	25.20	25.00	26.60	25.02
Pickles, Sauces and Salad Dressings (2035)	3	--	22.54	--	23.75	20.69
Frozen Fruits, Fruit Juices, and Vegetables (2037)	5	--	25.20	--	25.74	23.70
Frozen Specialties, NEC (2038)	4	--	23.87	--	22.80	22.28
Prepared Flour Mixes and Doughs (2045)	3	--	24.10	--	27.60	--
Candy and Other Confectionery Products (2064)	3	--	22.00	--	25.98	21.90
Food Preparations, NEC (2099)	5	--	22.54	--	25.98	22.80
Furniture and fixtures (25)	8	49.90	38.40	36.70	37.10	40.40
Industrial machinery and equipment (35)	47	52.90	42.60	36.31	43.10	43.10
Construction Machinery and Equipment (3531)	5	--	31.12	--	33.80	35.90
Machine Tool Accessories (3545)	3	--	43.00	--	37.10	33.40
Fans and Blowers (3564)	3	--	48.00	--	--	--
Computer Peripheral Equipment, NEC (3577)	5	--	51.92	--	46.00	46.81
Service Industry Machinery, NEC (3589)	6	--	55.65	--	58.57	58.70
Instruments and related products (38)	26	48.82	42.60	38.46	46.10	43.10
Process Control Instruments (3823)	5	--	38.46	--	42.20	40.88
Instruments to Measure Electricity (3825)	3	--	53.42	--	--	--
Surgical Appliances and Supplies (3842)	5	--	48.82	--	50.89	49.75
Leather and leather products (31)	5	--	62.30	--	--	--
Lumber and wood products (24)	18	27.59	24.60	18.49	25.50	28.27
Sawmills and Planing Mills, General (2421)	3	--	18.49	--	21.34	--
Millwork (2431)	4	--	25.83	--	30.24	--
Miscellaneous manufacturing industries (39)	15	52.85	42.51	34.89	50.56	49.20
Sporting and Athletic Goods, NEC (3949)	6	--	52.85	--	50.56	65.64
Miscellaneous repair services (76)	7	--	42.60	--	46.10	42.80
Repair Shops and Related Services, NEC (7699)	5	--	42.60	--	--	42.80
Miscellaneous retail (59)	3	--	42.00	--	36.50	42.23
Motor freight transportation and warehousing (42)	7	--	33.46	--	--	36.80
Trucking, Except Local (4213)	5	--	33.46	--	--	--
Nonmetallic minerals, except fuels (14)	6	--	31.62	--	37.80	37.60
Paper and allied products (26)	39	39.35	34.60	31.58	34.70	35.25
Pulp Mills (2611)	3	--	38.10	--	34.70	35.50
Paper Mills (2621)	9	34.60	33.10	26.00	29.50	30.95
Paperboard Mills (2631)	5	--	34.45	--	33.05	32.70
Corrugated and Solid Fiber Boxes (2653)	5	--	37.80	--	36.10	38.00
Sanitary Food Containers, Except Folding (2656)	4	--	38.40	--	36.10	35.50
Coated and Laminated Paper, NEC (2672)	3	--	34.60	--	--	--
Sanitary Paper Products (2676)	4	--	38.49	--	28.20	--
Petroleum and coal products (29)	5	--	9.90	--	47.30	--
Petroleum Refining (2911)	3	--	7.56	--	--	--
Primary metal industries (33)	21	43.35	34.50	24.50	33.20	36.00
Blast Furnaces and Steel Mills (3312)	4	--	34.61	--	36.09	34.10

Industry Group (SIC Category) Major Product Classification (SIC Code)	Count	Upper Quartile	Median	Lower Quartile	Last Qtr Median	Last Year Median
Steel Pipe and Tubes (3317)	3	--	32.72	--	26.70	26.70
Drawing and Insulating of Nonferrous Wire (3357)	3	--	46.40	--	51.90	50.10
Printing and publishing (27)	23	66.78	50.60	40.50	52.85	50.94
Newspapers: Publishing, or Publishing and Printing (2711)	3	--	63.20	--	--	--
Periodicals: Publishing, or Publishing and Printing (2721)	5	--	63.20	--	66.00	56.00
Books: Publishing, or Publishing and Printing (2731)	5	--	69.60	--	92.60	58.90
Rubber and miscellaneous plastics products (30)	18	46.80	42.53	38.74	45.05	41.95
Fabricated Rubber Products, NEC (3069)	3	--	41.29	--	44.30	35.16
Plastics Products, NEC (3089)	4	--	47.08	--	49.60	42.10
Special trade contractors (17)	5	--	42.40	--	46.55	47.35
Stone, clay, glass, and concrete products (32)	23	46.20	37.00	30.75	38.70	46.50
Ready-Mixed Concrete (3273)	3	--	43.91	--	--	52.30
Gypsum Products (3275)	3	--	33.60	--	--	--
Textile mill products (22)	6	--	41.18	--	47.60	48.75
Transportation equipment (37)	9	38.74	27.00	24.50	41.48	40.89
Motor Vehicle Parts and Accessories (3714)	5	--	38.74	--	40.79	40.30
Transportation services (47)	3	--	24.50	--	35.50	33.90
Wholesale trade--durable goods (50)	109	52.90	42.27	37.70	43.22	42.04
Home Furnishings (5023)	3	--	61.80	--	49.83	49.20
Lumber, Plywood, Millwork, and Wood Panels (5031)	7	--	37.96	--	29.55	35.35
Brick, Stone and Related Construction Materials (5032)	3	--	37.96	--	--	49.10
Roofing, Siding, and Insulation Materials (5033)	4	--	50.82	--	52.81	45.80
Construction Materials, NEC (5039)	6	--	41.35	--	52.00	42.07
Office Equipment (5044)	3	--	45.00	--	--	--
Medical, Dental, and Hospital Equipment and Supplies (5047)	4	--	44.92	--	--	60.00
Metals Service Centers and Offices (5051)	14	47.37	39.38	36.30	38.50	38.59
Electrical Apparatus and Equipment (5063)	10	59.66	45.55	39.00	45.80	43.80
Electrical Appliances, Television and Radio Sets (5064)	3	--	42.10	--	--	--
Electronic Parts and Equipment, NEC (5065)	8	53.89	49.31	34.43	48.85	48.95
Hardware (5072)	3	--	37.70	--	53.18	42.31
Plumbing and Heating Equipment and Supplies (Hydronics) (5074)	5	--	44.30	--	42.10	42.10
Warm Air Heating and Air-Conditioning Equipment and Supplies (5075)	6	--	42.19	--	41.70	42.64
Industrial Machinery and Equipment (5084)	3	--	30.00	--	37.70	42.10
Industrial Supplies (5085)	3	--	44.00	--	41.00	40.99
Sporting and Recreational Goods and Supplies (5091)	7	--	68.00	--	52.98	52.99
Wholesale trade--nondurable goods (51)	45	47.80	31.31	19.63	29.40	29.10
Drugs, Drug Proprietaries, and Druggists' Sundries (5122)	3	--	42.69	--	32.80	30.04
Footwear (5139)	4	--	64.15	--	50.51	61.90

Industry Group (SIC Category) Major Product Classification (SIC Code)	Count	Upper Quartile	Median	Lower Quartile	Last Qtr Median	Last Year Median
Dairy Products, Except Dried or Canned (5143)	4	--	20.35	--	22.33	22.37
Groceries and Related Products, NEC (5149)	5	--	24.46	--	23.38	20.74
Chemicals and Allied Products, NEC (5169)	3	--	48.72	--	36.60	40.50
Petroleum Bulk Stations and Terminals (5171)	3	--	9.34	--	--	--

A value of "--" indicates not enough responses for specified calculation

Quartiles are not considered with less than 8 occurrences

NEC = Not Elsewhere Classified

**COMPARATIVE SUMMARY MEDIANS BY INDUSTRY GROUPS
AND MAJOR PRODUCT CLASSIFICATIONS
BEST POSSIBLE DAYS SALES OUTSTANDING**

Industry Group (SIC Category) Major Product Classification (SIC Code)	Count	Upper Quartile	Median	Lower Quartile	Last Qtr Median	Last Year Median
Apparel and other textile products (23)	36	42.11	30.25	27.36	33.60	33.50
Men's and Boys' Suits, Coats, and Overcoats (2311)	3	--	27.36	--	--	46.91
Men's and Boys' Trousers and Slacks (2325)	3	--	27.36	--	--	--
Men's and Boys' Work Clothing (2326)	3	--	32.70	--	--	--
Men's and Boys' Clothing, NEC (2329)	3	--	38.40	--	33.66	46.91
Women's, Misses', and Juniors' Blouses and Shirts (2331)	3	--	27.36	--	--	--
Women's, Misses' and Juniors' Suits, Skirts, and Coats (2337)	3	--	27.36	--	--	--
Fabricated Textile Products, NEC (2399)	3	--	54.10	--	--	--
Bldg materials, Hardware & Garden Sup's (52)	7	--	32.23	--	38.00	40.49
Lumber and Other Building Materials Dealers (5211)	6	--	31.12	--	35.71	32.05
Business services (73)	12	32.25	29.65	24.35	38.50	32.20
Heavy Construction Equipment Rental and Leasing (7353)	3	--	22.00	--	--	--
Chemicals and allied products (28)	54	37.80	31.30	27.24	31.20	33.44
Plastics Material and Synthetic Resins (2821)	7	--	37.40	--	37.00	36.65
Pharmaceutical Preparations (2834)	6	--	31.98	--	33.50	38.50
Speciality Cleaning, Polishing, and Sanitary Preparations (2842)	4	--	24.69	--	21.75	21.00
Perfumes, Cosmetics, and Other Toilet Preparations (2844)	5	--	27.00	--	27.00	24.65
Paints, Varnishes, Lacquers, Enamels, and Allied Products (2851)	3	--	36.00	--	37.00	36.40
Industrial Organic Chemicals, NEC (2869)	5	--	28.04	--	29.80	33.99
Phosphatic Fertilizers (2874)	3	--	29.80	--	31.00	--
Chemicals and Chemical Preparations, NEC (2899)	3	--	31.30	--	33.30	34.95
Communications (48)	4	--	50.15	--	--	54.00
Electrical and electronic equipment (36)	35	38.85	37.80	30.60	36.20	33.00
Electronic Components, NEC (3679)	4	--	34.20	--	--	31.20
Electrical Machinery, Equipment, and Supplies, NEC (3699)	3	--	37.80	--	--	--
Engineering and management services (87)	4	--	28.30	--	33.10	26.20
Fabricated metal products (34)	38	40.65	29.40	22.66	33.00	32.60
Hand and Edge Tools, Except Machine Tools and Handsaws (3423)	3	--	44.10	--	--	--
Hardware, NEC (3429)	4	--	43.45	--	43.60	43.70
Metal Doors, Sash, Frames, Molding, and Trim Manufacturing (3442)	4	--	23.03	--	--	--
Coating, Engraving, and Allied Services, NEC (3479)	3	--	26.40	--	--	--
Food and kindred products (20)	79	22.80	20.80	17.20	21.80	20.40
Natural, Processed, and Imitation Cheese (2022)	4	--	20.49	--	20.26	20.70
Dry, Condensed, and Evaporated Dairy Products (2023)	3	--	21.10	--	21.80	--

Industry Group (SIC Category) Major Product Classification (SIC Code)	Count	Upper Quartile	Median	Lower Quartile	Last Qtr Median	Last Year Median
Canned Fruits, Vegetables, Preserves, Jams, and Jellies (2033)	9	24.10	22.10	17.20	24.50	19.70
Pickles, Sauces and Salad Dressings (2035)	3	--	21.00	--	20.80	18.50
Frozen Fruits, Fruit Juices, and Vegetables (2037)	5	--	24.10	--	24.52	20.47
Frozen Specialties, NEC (2038)	4	--	21.25	--	20.80	18.89
Prepared Flour Mixes and Doughs (2045)	3	--	21.86	--	23.35	--
Candy and Other Confectionery Products (2064)	3	--	21.40	--	24.54	21.02
Food Preparations, NEC (2099)	5	--	20.90	--	23.30	20.05
Furniture and fixtures (25)	7	--	34.40	--	40.45	35.50
Industrial machinery and equipment (35)	43	43.57	29.40	23.55	30.90	32.60
Construction Machinery and Equipment (3531)	5	--	23.10	--	27.50	27.97
Machine Tool Accessories (3545)	3	--	28.80	--	26.75	26.00
Computer Peripheral Equipment, NEC (3577)	3	--	51.12	--	41.40	37.73
Service Industry Machinery, NEC (3589)	6	--	34.30	--	48.00	49.08
Instruments and related products (38)	26	40.42	35.95	29.00	39.20	36.95
Process Control Instruments (3823)	5	--	20.29	--	32.02	33.74
Instruments to Measure Electricity (3825)	3	--	45.49	--	--	--
Surgical Appliances and Supplies (3842)	5	--	40.42	--	42.52	36.90
Leather and leather products (31)	4	--	50.30	--	--	--
Lumber and wood products (24)	18	24.05	22.30	16.86	25.50	24.10
Sawmills and Planing Mills, General (2421)	3	--	17.40	--	19.37	--
Millwork (2431)	4	--	23.18	--	28.42	--
Miscellaneous manufacturing industries (39)	15	46.05	38.14	27.24	42.62	43.60
Sporting and Athletic Goods, NEC (3949)	6	--	44.20	--	44.26	57.53
Miscellaneous repair services (76)	7	--	0.00	--	--	--
Repair Shops and Related Services, NEC (7699)	5	--	20.58	--	--	--
Motor freight transportation and warehousing (42)	7	--	27.68	--	--	27.50
Trucking, Except Local (4213)	5	--	28.50	--	--	--
Nonmetallic minerals, except fuels (14)	6	--	29.34	--	24.25	36.30
Paper and allied products (26)	38	33.39	32.70	27.10	28.85	32.00
Pulp Mills (2611)	3	--	34.10	--	33.30	33.30
Paper Mills (2621)	8	34.18	29.75	23.80	24.80	30.46
Paperboard Mills (2631)	5	--	32.70	--	24.70	32.30
Corrugated and Solid Fiber Boxes (2653)	5	--	32.70	--	28.60	33.50
Sanitary Food Containers, Except Folding (2656)	4	--	32.97	--	33.30	33.30
Coated and Laminated Paper, NEC (2672)	3	--	30.00	--	--	--
Sanitary Paper Products (2676)	4	--	29.07	--	28.00	--
Petroleum and coal products (29)	5	--	9.00	--	44.80	--
Petroleum Refining (2911)	3	--	7.56	--	--	--
Primary metal industries (33)	20	37.81	28.80	22.00	27.50	28.07
Blast Furnaces and Steel Mills (3312)	3	--	31.39	--	31.21	28.84
Steel Pipe and Tubes (3317)	3	--	31.39	--	25.70	24.90
Drawing and Insulating of Nonferrous Wire (3357)	3	--	39.50	--	44.90	43.90

Industry Group (SIC Category) Major Product Classification (SIC Code)	Count	Upper Quartile	Median	Lower Quartile	Last Qtr Median	Last Year Median
Printing and publishing (27)	21	45.89	43.80	21.98	45.00	46.01
Periodicals: Publishing, or Publishing and Printing (2721)	5	--	4.00	--	59.90	47.01
Books: Publishing, or Publishing and Printing (2731)	5	--	45.89	--	77.40	49.90
Rubber and miscellaneous plastics products (30)	17	42.30	37.40	29.40	40.24	36.40
Fabricated Rubber Products, NEC (3069)	3	--	28.84	--	--	--
Plastics Products, NEC (3089)	4	--	40.08	--	47.90	30.66
Special trade contractors (17)	3	--	46.30	--	44.80	32.80
Stone, clay, glass, and concrete products (32)	23	41.30	32.90	28.73	35.93	36.41
Ready-Mixed Concrete (3273)	3	--	33.78	--	--	33.60
Gypsum Products (3275)	3	--	32.90	--	--	--
Textile mill products (22)	6	--	35.70	--	34.50	38.80
Transportation equipment (37)	8	33.18	24.58	22.00	41.41	36.50
Motor Vehicle Parts and Accessories (3714)	4	--	33.18	--	39.11	36.50
Transportation services (47)	3	--	22.00	--	26.10	26.94
Wholesale trade--durable goods (50)	107	44.58	31.09	23.99	35.00	32.60
Home Furnishings (5023)	3	--	51.85	--	43.05	43.70
Lumber, Plywood, Millwork, and Wood Panels (5031)	7	--	29.64	--	26.40	28.75
Brick, Stone and Related Construction Materials (5032)	3	--	29.64	--	--	41.80
Roofing, Siding, and Insulation Materials (5033)	4	--	48.97	--	41.80	31.60
Construction Materials, NEC (5039)	6	--	28.84	--	--	36.14
Office Equipment (5044)	3	--	30.00	--	--	--
Medical, Dental, and Hospital Equipment and Supplies (5047)	4	--	40.78	--	--	--
Metals Service Centers and Offices (5051)	13	31.32	30.00	27.95	29.80	30.00
Electrical Apparatus and Equipment (5063)	9	44.60	35.30	30.00	38.95	31.73
Electrical Appliances, Television and Radio Sets (5064)	3	--	37.80	--	--	--
Electronic Parts and Equipment, NEC (5065)	8	51.66	39.98	23.90	40.10	40.60
Hardware (5072)	3	--	28.21	--	50.40	40.49
Plumbing and Heating Equipment and Supplies (Hydronics) (5074)	5	--	19.00	--	23.40	--
Warm Air Heating and Air-Conditioning Equipment and Supplies (5075)	6	--	28.40	--	36.40	38.35
Industrial Machinery and Equipment (5084)	3	--	21.30	--	23.80	26.91
Industrial Supplies (5085)	3	--	31.81	--	29.05	26.00
Sporting and Recreational Goods and Supplies (5091)	7	--	64.96	--	51.24	49.64
Wholesale trade--nondurable goods (51)	43	38.80	27.05	16.77	24.75	23.14
Drugs, Drug Proprietaries, and Druggists' Sundries (5122)	3	--	40.82	--	31.20	26.30
Footwear (5139)	4	--	49.56	--	42.40	44.10
Dairy Products, Except Dried or Canned (5143)	4	--	18.37	--	19.85	18.89
Groceries and Related Products, NEC (5149)	5	--	21.86	--	21.70	18.00
Chemicals and Allied Products, NEC (5169)	3	--	44.88	--	33.30	36.00
Petroleum Bulk Stations and Terminals (5171)	3	--	8.92	--	--	--

A value of "--" indicates not enough responses for specified calculation
Quartiles are not considered with less than 8 occurrences
NEC = Not Elsewhere Classified

**COMPARATIVE SUMMARY MEDIANS BY INDUSTRY GROUPS
AND MAJOR PRODUCT CLASSIFICATIONS
AVERAGE DAYS DELINQUENT**

Industry Group (SIC Category) Major Product Classification (SIC Code)	Count	Upper Quartile	Median	Lower Quartile	Last Qtr Median	Last Year Median
Apparel and other textile products (23)	36	15.57	11.82	6.55	6.90	10.50
Men's and Boys' Suits, Coats, and Overcoats (2311)	3	--	11.82	--	--	10.57
Men's and Boys' Trousers and Slacks (2325)	3	--	11.82	--	--	--
Men's and Boys' Work Clothing (2326)	3	--	8.09	--	--	--
Men's and Boys' Clothing, NEC (2329)	3	--	11.82	--	9.63	10.57
Women's, Misses', and Juniors' Blouses and Shirts (2331)	3	--	11.82	--	--	--
Women's, Misses' and Juniors' Suits, Skirts, and Coats (2337)	3	--	11.82	--	--	--
Fabricated Textile Products, NEC (2399)	3	--	11.82	--	--	--
Bldg materials, Hardware & Garden Sup's (52)	7	--	2.30	--	7.90	6.50
Lumber and Other Building Materials Dealers (5211)	6	--	4.06	--	8.83	6.90
Business services (73)	12	30.00	17.50	10.54	13.90	13.00
Heavy Construction Equipment Rental and Leasing (7353)	3	--	18.00	--	--	--
Chemicals and allied products (28)	54	5.37	2.09	1.00	2.40	1.70
Plastics Material and Synthetic Resins (2821)	7	--	1.00	--	1.50	1.40
Pharmaceutical Preparations (2834)	6	--	0.50	--	0.90	1.00
Speciality Cleaning, Polishing, and Sanitary Preparations (2842)	4	--	2.59	--	1.89	3.10
Perfumes, Cosmetics, and Other Toilet Preparations (2844)	5	--	5.37	--	4.00	1.50
Paints, Varnishes, Lacquers, Enamels, and Allied Products (2851)	3	--	2.00	--	1.00	4.10
Industrial Organic Chemicals, NEC (2869)	5	--	3.84	--	1.85	1.80
Phosphatic Fertilizers (2874)	3	--	1.60	--	6.61	--
Chemicals and Chemical Preparations, NEC (2899)	3	--	12.00	--	2.70	3.95
Communications (48)	4	--	10.70	--	--	2.88
Electrical and electronic equipment (36)	35	6.40	4.30	2.36	6.99	6.00
Electronic Components, NEC (3679)	4	--	4.15	--	--	7.30
Electrical Machinery, Equipment, and Supplies, NEC (3699)	3	--	8.20	--	--	--
Engineering and management services (87)	4	--	17.50	--	11.70	17.20
Fabricated metal products (34)	38	16.60	5.96	3.60	7.60	5.50
Hand and Edge Tools, Except Machine Tools and Handsaws (3423)	3	--	5.80	--	--	--
Hardware, NEC (3429)	4	--	5.30	--	3.90	5.50
Metal Doors, Sash, Frames, Molding, and Trim Manufacturing (3442)	4	--	3.02	--	--	--
Coating, Engraving, and Allied Services, NEC (3479)	3	--	5.80	--	--	--
Food and kindred products (20)	79	2.95	1.50	1.11	2.00	1.70
Natural, Processed, and Imitation Cheese (2022)	4	--	0.91	--	1.02	0.80
Dry, Condensed, and Evaporated Dairy Products (2023)	3	--	1.22	--	2.30	--

Industry Group (SIC Category) Major Product Classification (SIC Code)	Count	Upper Quartile	Median	Lower Quartile	Last Qtr Median	Last Year Median
Canned Fruits, Vegetables, Preserves, Jams, and Jellies (2033)	9	5.46	2.90	1.59	1.80	1.65
Pickles, Sauces and Salad Dressings (2035)	3	--	3.00	--	1.95	2.00
Frozen Fruits, Fruit Juices, and Vegetables (2037)	5	--	1.30	--	1.22	1.03
Frozen Specialties, NEC (2038)	4	--	1.30	--	1.20	1.20
Prepared Flour Mixes and Doughs (2045)	3	--	2.57	--	4.65	--
Candy and Other Confectionery Products (2064)	3	--	1.30	--	2.30	1.93
Food Preparations, NEC (2099)	5	--	2.57	--	2.30	2.99
Furniture and fixtures (25)	7	--	5.80	--	6.15	4.90
Industrial machinery and equipment (35)	43	14.78	8.19	6.40	9.35	7.10
Construction Machinery and Equipment (3531)	5	--	7.80	--	9.00	9.39
Machine Tool Accessories (3545)	3	--	6.40	--	6.95	5.90
Computer Peripheral Equipment, NEC (3577)	3	--	7.51	--	10.57	7.10
Service Industry Machinery, NEC (3589)	6	--	13.91	--	10.57	6.55
Instruments and related products (38)	26	12.87	4.81	4.26	5.07	3.58
Process Control Instruments (3823)	5	--	18.17	--	5.40	6.75
Instruments to Measure Electricity (3825)	3	--	5.00	--	--	--
Surgical Appliances and Supplies (3842)	5	--	2.50	--	4.89	2.30
Leather and leather products (31)	4	--	12.00	--	--	--
Lumber and wood products (24)	18	3.00	2.30	1.87	0.72	4.29
Sawmills and Planing Mills, General (2421)	3	--	1.87	--	0.20	--
Millwork (2431)	4	--	2.65	--	1.82	--
Miscellaneous manufacturing industries (39)	15	8.42	5.80	3.59	5.71	6.20
Sporting and Athletic Goods, NEC (3949)	6	--	8.42	--	7.36	14.23
Miscellaneous repair services (76)	7	--	42.60	--	--	--
Repair Shops and Related Services, NEC (7699)	5	--	18.04	--	--	--
Motor freight transportation and warehousing (42)	7	--	5.78	--	--	9.30
Trucking, Except Local (4213)	5	--	5.78	--	--	--
Nonmetallic minerals, except fuels (14)	6	--	2.28	--	15.05	1.40
Paper and allied products (26)	38	4.59	3.15	1.90	1.60	2.20
Pulp Mills (2611)	3	--	1.90	--	1.40	1.90
Paper Mills (2621)	8	3.15	2.10	0.95	1.60	1.50
Paperboard Mills (2631)	5	--	1.90	--	1.40	1.40
Corrugated and Solid Fiber Boxes (2653)	5	--	4.80	--	4.60	3.80
Sanitary Food Containers, Except Folding (2656)	4	--	3.25	--	1.80	2.70
Coated and Laminated Paper, NEC (2672)	3	--	4.59	--	--	--
Sanitary Paper Products (2676)	4	--	3.35	--	0.70	--
Petroleum and coal products (29)	5	--	0.90	--	0.90	--
Petroleum Refining (2911)	3	--	0.08	--	--	--
Primary metal industries (33)	20	6.40	2.99	2.22	3.50	5.20
Blast Furnaces and Steel Mills (3312)	3	--	1.94	--	2.40	3.63
Steel Pipe and Tubes (3317)	3	--	5.10	--	2.40	2.70
Drawing and Insulating of Nonferrous Wire (3357)	3	--	4.70	--	5.90	6.20

Industry Group (SIC Category) Major Product Classification (SIC Code)	Count	Upper Quartile	Median	Lower Quartile	Last Qtr Median	Last Year Median
Printing and publishing (27)	21	14.37	11.66	4.71	12.60	10.55
Periodicals: Publishing, or Publishing and Printing (2721)	5	--	49.00	--	18.30	10.90
Books: Publishing, or Publishing and Printing (2731)	5	--	12.50	--	14.90	10.10
Rubber and miscellaneous plastics products (30)	17	8.19	4.00	1.71	2.60	5.50
Fabricated Rubber Products, NEC (3069)	3	--	12.45	--	--	--
Plastics Products, NEC (3089)	4	--	3.76	--	1.01	5.70
Special trade contractors (17)	3	--	2.06	--	2.50	15.00
Stone, clay, glass, and concrete products (32)	23	4.90	4.03	0.33	3.80	5.44
Ready-Mixed Concrete (3273)	3	--	4.90	--	--	18.70
Gypsum Products (3275)	3	--	4.03	--	--	--
Textile mill products (22)	6	--	6.35	--	4.50	6.12
Transportation equipment (37)	8	11.59	4.95	2.50	6.00	5.80
Motor Vehicle Parts and Accessories (3714)	4	--	8.30	--	8.03	4.36
Transportation services (47)	3	--	2.50	--	5.40	3.90
Wholesale trade--durable goods (50)	107	16.45	7.52	3.41	6.90	5.20
Home Furnishings (5023)	3	--	8.32	--	5.89	4.90
Lumber, Plywood, Millwork, and Wood Panels (5031)	7	--	5.82	--	5.40	3.50
Brick, Stone and Related Construction Materials (5032)	3	--	8.32	--	--	7.30
Roofing, Siding, and Insulation Materials (5033)	4	--	1.85	--	9.75	3.00
Construction Materials, NEC (5039)	6	--	11.64	--	--	4.79
Office Equipment (5044)	3	--	3.60	--	--	--
Medical, Dental, and Hospital Equipment and Supplies (5047)	4	--	2.85	--	--	--
Metals Service Centers and Offices (5051)	13	13.98	7.20	4.80	7.38	5.92
Electrical Apparatus and Equipment (5063)	9	19.00	16.80	5.60	11.00	11.23
Electrical Appliances, Television and Radio Sets (5064)	3	--	26.20	--	--	--
Electronic Parts and Equipment, NEC (5065)	8	9.33	5.38	2.24	6.90	6.30
Hardware (5072)	3	--	9.22	--	2.78	1.82
Plumbing and Heating Equipment and Supplies (Hydronics) (5074)	5	--	23.27	--	10.61	--
Warm Air Heating and Air-Conditioning Equipment and Supplies (5075)	6	--	8.66	--	7.20	4.50
Industrial Machinery and Equipment (5084)	3	--	0.00	--	14.10	10.10
Industrial Supplies (5085)	3	--	15.18	--	12.81	11.50
Sporting and Recreational Goods and Supplies (5091)	7	--	7.85	--	1.41	4.14
Wholesale trade--nondurable goods (51)	43	9.40	2.86	1.62	3.40	3.39
Drugs, Drug Proprietaries, and Druggists' Sundries (5122)	3	--	1.39	--	0.80	1.00
Footwear (5139)	4	--	18.27	--	10.51	10.01
Dairy Products, Except Dried or Canned (5143)	4	--	1.99	--	2.80	2.70
Groceries and Related Products, NEC (5149)	5	--	1.64	--	2.70	2.10
Chemicals and Allied Products, NEC (5169)	3	--	3.84	--	2.70	3.30
Petroleum Bulk Stations and Terminals (5171)	3	--	0.55	--	--	--

A value of "--" indicates not enough responses for specified calculation
Quartiles are not considered with less than 8 occurrences
NEC = Not Elsewhere Classified

**COMPARATIVE SUMMARY MEDIANS BY INDUSTRY GROUPS
AND MAJOR PRODUCT CLASSIFICATIONS
PERCENT CURRENT**

Industry Group (SIC Category) Major Product Classification (SIC Code)	Count	Upper Quartile	Median	Lower Quartile	Last Qtr Median	Last Year Median
Apparel and other textile products (23)	36	88.15	78.70	69.80	83.00	79.30
Men's and Boys' Suits, Coats, and Overcoats (2311)	3	--	69.80	--	--	76.90
Men's and Boys' Trousers and Slacks (2325)	3	--	69.80	--	--	--
Men's and Boys' Work Clothing (2326)	3	--	84.50	--	--	--
Men's and Boys' Clothing, NEC (2329)	3	--	71.50	--	83.00	79.30
Women's, Misses', and Juniors' Blouses and Shirts (2331)	3	--	69.80	--	--	--
Women's, Misses' and Juniors' Suits, Skirts, and Coats (2337)	3	--	69.80	--	--	--
Fabricated Textile Products, NEC (2399)	3	--	85.10	--	--	--
Bldg materials, Hardware & Garden Sup's (52)	7	--	90.70	--	80.90	87.70
Lumber and Other Building Materials Dealers (5211)	6	--	87.70	--	77.00	84.40
Business services (73)	12	67.00	61.05	52.30	66.90	72.40
Heavy Construction Equipment Rental and Leasing (7353)	3	--	60.40	--	--	--
Chemicals and allied products (28)	54	96.60	93.50	85.60	94.20	95.45
Plastics Material and Synthetic Resins (2821)	7	--	97.10	--	96.10	96.15
Pharmaceutical Preparations (2834)	6	--	98.35	--	97.20	96.85
Speciality Cleaning, Polishing, and Sanitary Preparations (2842)	4	--	90.35	--	93.45	86.90
Perfumes, Cosmetics, and Other Toilet Preparations (2844)	5	--	85.60	--	92.50	94.30
Paints, Varnishes, Lacquers, Enamels, and Allied Products (2851)	3	--	94.70	--	97.40	95.40
Industrial Organic Chemicals, NEC (2869)	5	--	89.90	--	94.50	94.55
Phosphatic Fertilizers (2874)	3	--	94.90	--	89.20	--
Chemicals and Chemical Preparations, NEC (2899)	3	--	75.00	--	92.50	90.75
Communications (48)	4	--	79.20	--	--	84.30
Electrical and electronic equipment (36)	35	95.45	89.80	83.30	83.60	87.30
Electronic Components, NEC (3679)	4	--	91.60	--	--	83.70
Electrical Machinery, Equipment, and Supplies, NEC (3699)	3	--	81.20	--	--	--
Engineering and management services (87)	4	--	61.80	--	76.15	60.40
Fabricated metal products (34)	38	89.80	85.25	61.40	85.40	86.10
Hand and Edge Tools, Except Machine Tools and Handsaws (3423)	3	--	88.40	--	--	--
Hardware, NEC (3429)	4	--	87.90	--	91.90	88.80
Metal Doors, Sash, Frames, Molding, and Trim Manufacturing (3442)	4	--	88.50	--	--	--
Coating, Engraving, and Allied Services, NEC (3479)	3	--	82.00	--	--	--
Food and kindred products (20)	79	94.85	92.50	85.80	91.70	92.30
Natural, Processed, and Imitation Cheese (2022)	4	--	95.70	--	95.20	96.30
Dry, Condensed, and Evaporated Dairy Products (2023)	3	--	94.60	--	90.30	--

Industry Group (SIC Category) Major Product Classification (SIC Code)	Count	Upper Quartile	Median	Lower Quartile	Last Qtr Median	Last Year Median
Canned Fruits, Vegetables, Preserves, Jams, and Jellies (2033)	9	93.90	88.40	79.20	93.20	92.30
Pickles, Sauces and Salad Dressings (2035)	3	--	88.20	--	91.80	91.05
Frozen Fruits, Fruit Juices, and Vegetables (2037)	5	--	94.60	--	95.30	95.05
Frozen Specialties, NEC (2038)	4	--	94.05	--	93.80	93.90
Prepared Flour Mixes and Doughs (2045)	3	--	86.20	--	81.65	--
Candy and Other Confectionery Products (2064)	3	--	94.60	--	91.70	90.55
Food Preparations, NEC (2099)	5	--	86.20	--	91.20	86.15
Furniture and fixtures (25)	7	--	88.40	--	87.15	88.00
Industrial machinery and equipment (35)	43	87.20	81.20	63.80	81.65	82.30
Construction Machinery and Equipment (3531)	5	--	74.80	--	73.40	73.00
Machine Tool Accessories (3545)	3	--	81.80	--	84.10	82.30
Computer Peripheral Equipment, NEC (3577)	3	--	87.20	--	82.00	83.60
Service Industry Machinery, NEC (3589)	6	--	69.60	--	82.00	87.65
Instruments and related products (38)	26	91.20	88.60	73.60	85.40	89.95
Process Control Instruments (3823)	5	--	52.80	--	84.80	83.60
Instruments to Measure Electricity (3825)	3	--	88.90	--	--	--
Surgical Appliances and Supplies (3842)	5	--	94.20	--	89.55	90.50
Leather and leather products (31)	4	--	80.70	--	--	--
Lumber and wood products (24)	18	92.60	90.70	88.90	95.70	87.20
Sawmills and Planing Mills, General (2421)	3	--	90.70	--	98.90	--
Millwork (2431)	4	--	89.80	--	94.00	--
Miscellaneous manufacturing industries (39)	15	90.55	88.40	85.15	88.55	82.10
Sporting and Athletic Goods, NEC (3949)	6	--	86.35	--	88.55	79.30
Miscellaneous repair services (76)	7	--	0.00	--	--	--
Repair Shops and Related Services, NEC (7699)	5	--	55.00	--	--	--
Motor freight transportation and warehousing (42)	7	--	82.70	--	--	74.70
Trucking, Except Local (4213)	5	--	82.70	--	--	--
Nonmetallic minerals, except fuels (14)	6	--	92.80	--	62.30	95.60
Paper and allied products (26)	38	94.50	90.55	85.90	93.90	93.80
Pulp Mills (2611)	3	--	94.50	--	96.00	94.80
Paper Mills (2621)	8	95.85	93.30	90.80	93.90	94.20
Paperboard Mills (2631)	5	--	94.50	--	96.00	94.80
Corrugated and Solid Fiber Boxes (2653)	5	--	87.20	--	87.90	90.30
Sanitary Food Containers, Except Folding (2656)	4	--	90.55	--	93.10	90.30
Coated and Laminated Paper, NEC (2672)	3	--	85.90	--	--	--
Sanitary Paper Products (2676)	4	--	90.60	--	96.70	--
Petroleum and coal products (29)	5	--	95.70	--	98.30	--
Petroleum Refining (2911)	3	--	98.00	--	--	--
Primary metal industries (33)	20	93.65	89.80	82.55	90.50	87.60
Blast Furnaces and Steel Mills (3312)	3	--	95.90	--	90.50	88.15
Steel Pipe and Tubes (3317)	3	--	83.30	--	90.50	89.50
Drawing and Insulating of Nonferrous Wire (3357)	3	--	86.40	--	89.60	87.80

Industry Group (SIC Category) Major Product Classification (SIC Code)	Count	Upper Quartile	Median	Lower Quartile	Last Qtr Median	Last Year Median
Printing and publishing (27)	21	90.10	82.50	60.50	79.80	81.50
Periodicals: Publishing, or Publishing and Printing (2721)	5	--	25.80	--	77.00	80.50
Books: Publishing, or Publishing and Printing (2731)	5	--	83.20	--	82.60	89.10
Rubber and miscellaneous plastics products (30)	17	94.50	90.90	81.50	94.20	90.80
Fabricated Rubber Products, NEC (3069)	3	--	69.80	--	--	--
Plastics Products, NEC (3089)	4	--	90.50	--	96.30	88.80
Special trade contractors (17)	3	--	95.70	--	94.70	66.50
Stone, clay, glass, and concrete products (32)	23	99.00	89.40	87.60	90.45	88.35
Ready-Mixed Concrete (3273)	3	--	89.40	--	--	64.20
Gypsum Products (3275)	3	--	89.40	--	--	--
Textile mill products (22)	6	--	84.15	--	89.65	88.20
Transportation equipment (37)	8	89.80	89.35	70.10	91.80	86.80
Motor Vehicle Parts and Accessories (3714)	4	--	79.50	--	80.55	89.50
Transportation services (47)	3	--	85.70	--	78.30	82.10
Wholesale trade--durable goods (50)	107	91.10	82.00	67.20	82.60	87.20
Home Furnishings (5023)	3	--	83.90	--	88.15	88.80
Lumber, Plywood, Millwork, and Wood Panels (5031)	7	--	84.70	--	80.90	89.20
Brick, Stone and Related Construction Materials (5032)	3	--	78.10	--	--	85.10
Roofing, Siding, and Insulation Materials (5033)	4	--	96.30	--	73.10	88.60
Construction Materials, NEC (5039)	6	--	70.90	--	--	88.30
Office Equipment (5044)	3	--	92.10	--	--	--
Medical, Dental, and Hospital Equipment and Supplies (5047)	4	--	93.35	--	--	--
Metals Service Centers and Offices (5051)	13	84.20	80.20	68.70	81.80	83.40
Electrical Apparatus and Equipment (5063)	9	86.30	72.60	61.20	81.70	72.50
Electrical Appliances, Television and Radio Sets (5064)	3	--	71.90	--	--	--
Electronic Parts and Equipment, NEC (5065)	8	95.80	87.40	79.90	84.70	87.25
Hardware (5072)	3	--	75.40	--	94.80	95.70
Plumbing and Heating Equipment and Supplies (Hydronics) (5074)	5	--	44.90	--	68.80	--
Warm Air Heating and Air-Conditioning Equipment and Supplies (5075)	6	--	76.35	--	74.20	89.45
Industrial Machinery and Equipment (5084)	3	--	100.00	--	59.20	76.00
Industrial Supplies (5085)	3	--	67.70	--	67.75	73.80
Sporting and Recreational Goods and Supplies (5091)	7	--	85.70	--	96.70	86.20
Wholesale trade--nondurable goods (51)	43	94.60	86.80	80.45	86.60	85.60
Drugs, Drug Proprietaries, and Druggists' Sundries (5122)	3	--	96.90	--	97.20	96.30
Footwear (5139)	4	--	75.25	--	81.55	85.20
Dairy Products, Except Dried or Canned (5143)	4	--	91.30	--	88.05	89.60
Groceries and Related Products, NEC (5149)	5	--	89.50	--	86.60	89.90
Chemicals and Allied Products, NEC (5169)	3	--	92.10	--	92.50	92.25
Petroleum Bulk Stations and Terminals (5171)	3	--	93.00	--	--	--

A value of "--" indicates not enough responses for specified calculation
Quartiles are not considered with less than 8 occurrences
NEC = Not Elsewhere Classified

**COMPARATIVE SUMMARY MEDIANS BY INDUSTRY GROUPS
AND MAJOR PRODUCT CLASSIFICATIONS
PERCENT OVER 91 DAYS PAST DUE**

Industry Group (SIC Category) Major Product Classification (SIC Code)	Count	Upper Quartile	Median	Lower Quartile	Last Qtr Median	Last Year Median
Apparel and other textile products (23)	36	0.830	0.710	0.112	0.500	0.635
Men's and Boys' Suits, Coats, and Overcoats (2311)	3	--	0.780	--	--	1.000
Men's and Boys' Trousers and Slacks (2325)	3	--	0.780	--	--	0.220
Men's and Boys' Work Clothing (2326)	3	--	0.000	--	--	--
Men's and Boys' Clothing, NEC (2329)	3	--	0.003	--	0.160	1.370
Women's, Misses', and Juniors' Blouses and Shirts (2331)	3	--	0.780	--	--	--
Women's, Misses' and Juniors' Suits, Skirts, and Coats (2337)	3	--	0.780	--	--	--
Fabricated Textile Products, NEC (2399)	3	--	0.780	--	--	--
Bldg materials, Hardware & Garden Sup's (52)	7	--	0.500	--	1.165	1.120
Lumber and Other Building Materials Dealers (5211)	6	--	0.865	--	1.330	1.200
Business services (73)	13	7.580	3.600	1.800	4.150	3.320
Heavy Construction Equipment Rental and Leasing (7353)	3	--	7.580	--	--	--
Chemicals and allied products (28)	57	0.449	0.028	0.000	0.070	0.001
Plastics Material and Synthetic Resins (2821)	8	0.014	0.000	0.000	0.028	0.000
Pharmaceutical Preparations (2834)	7	--	0.220	--	0.320	0.250
Speciality Cleaning, Polishing, and Sanitary Preparations (2842)	4	--	0.201	--	0.042	0.001
Perfumes, Cosmetics, and Other Toilet Preparations (2844)	5	--	0.220	--	0.060	0.051
Paints, Varnishes, Lacquers, Enamels, and Allied Products (2851)	4	--	2.495	--	0.000	1.185
Industrial Organic Chemicals, NEC (2869)	5	--	0.390	--	0.035	0.000
Phosphatic Fertilizers (2874)	3	--	0.010	--	0.025	--
Chemicals and Chemical Preparations, NEC (2899)	3	--	0.400	--	0.000	0.001
Communications (48)	4	--	2.250	--	--	0.100
Electrical and electronic equipment (36)	35	0.630	0.048	0.000	0.615	0.090
Electronic Components, NEC (3679)	4	--	0.024	--	--	0.000
Electrical Machinery, Equipment, and Supplies, NEC (3699)	3	--	0.048	--	--	--
Engineering and management services (87)	4	--	1.300	--	-0.915	0.800
Fabricated metal products (34)	39	1.300	0.430	0.040	0.400	0.700
Hand and Edge Tools, Except Machine Tools and Handsaws (3423)	3	--	0.150	--	-1.100	--
Hardware, NEC (3429)	4	--	0.300	--	0.470	0.100
Metal Doors, Sash, Frames, Molding, and Trim Manufacturing (3442)	5	--	0.430	--	--	--
Coating, Engraving, and Allied Services, NEC (3479)	3	--	0.100	--	--	--
Food and kindred products (20)	80	0.465	0.290	0.067	0.100	0.269
Natural, Processed, and Imitation Cheese (2022)	4	--	0.000	--	0.000	0.010
Dry, Condensed, and Evaporated Dairy Products (2023)	3	--	0.290	--	0.240	--

Industry Group (SIC Category) Major Product Classification (SIC Code)	Count	Upper Quartile	Median	Lower Quartile	Last Qtr Median	Last Year Median
Canned Fruits, Vegetables, Preserves, Jams, and Jellies (2033)	9	0.400	0.400	0.085	0.210	0.300
Pickles, Sauces and Salad Dressings (2035)	3	--	0.085	--	0.100	0.150
Frozen Fruits, Fruit Juices, and Vegetables (2037)	5	--	0.400	--	0.370	0.140
Frozen Specialties, NEC (2038)	4	--	0.400	--	0.030	0.300
Prepared Flour Mixes and Doughs (2045)	3	--	0.500	--	0.545	--
Candy and Other Confectionery Products (2064)	3	--	0.170	--	0.240	0.770
Food Preparations, NEC (2099)	5	--	0.170	--	0.240	0.350
Furniture and fixtures (25)	8	0.770	0.470	0.310	0.400	0.750
Industrial machinery and equipment (35)	47	3.616	0.540	0.000	1.400	1.100
Construction Machinery and Equipment (3531)	5	--	0.000	--	--	5.500
Machine Tool Accessories (3545)	3	--	0.000	--	0.000	--
Fans and Blowers (3564)	3	--	0.750	--	--	--
Computer Peripheral Equipment, NEC (3577)	5	--	0.890	--	0.645	0.735
Service Industry Machinery, NEC (3589)	6	--	3.500	--	0.940	1.300
Instruments and related products (38)	26	4.200	1.300	0.048	1.050	1.120
Process Control Instruments (3823)	5	--	6.120	--	0.255	0.010
Instruments to Measure Electricity (3825)	3	--	0.160	--	--	--
Surgical Appliances and Supplies (3842)	5	--	1.300	--	1.050	0.900
Leather and leather products (31)	5	--	4.100	--	--	--
Lumber and wood products (24)	18	0.430	0.000	-0.100	0.001	0.500
Sawmills and Planing Mills, General (2421)	3	--	0.000	--	0.040	--
Millwork (2431)	4	--	0.165	--	-0.010	--
Miscellaneous manufacturing industries (39)	14	1.500	0.165	0.048	0.400	1.260
Sporting and Athletic Goods, NEC (3949)	6	--	0.535	--	0.745	2.100
Miscellaneous repair services (76)	7	--	4.500	--	6.200	6.450
Repair Shops and Related Services, NEC (7699)	5	--	6.000	--	--	5.500
Miscellaneous retail (59)	3	--	8.800	--	1.650	3.900
Motor freight transportation and warehousing (42)	7	--	0.700	--	--	0.500
Trucking, Except Local (4213)	5	--	0.500	--	--	--
Nonmetallic minerals, except fuels (14)	6	--	0.063	--	3.000	0.000
Paper and allied products (26)	39	0.820	0.200	0.000	0.100	0.300
Pulp Mills (2611)	3	--	0.000	--	0.000	0.000
Paper Mills (2621)	9	1.000	0.300	0.000	0.000	0.150
Paperboard Mills (2631)	5	--	0.090	--	0.000	0.100
Corrugated and Solid Fiber Boxes (2653)	5	--	0.160	--	0.450	0.700
Sanitary Food Containers, Except Folding (2656)	4	--	0.655	--	0.900	0.000
Coated and Laminated Paper, NEC (2672)	3	--	0.090	--	--	--
Sanitary Paper Products (2676)	4	--	0.520	--	0.000	--
Petroleum and coal products (29)	5	--	0.010	--	0.000	--
Petroleum Refining (2911)	3	--	0.010	--	--	--
Primary metal industries (33)	20	0.650	0.080	0.040	0.000	0.900
Blast Furnaces and Steel Mills (3312)	4	--	0.375	--	0.455	0.960

Industry Group (SIC Category) Major Product Classification (SIC Code)	Count	Upper Quartile	Median	Lower Quartile	Last Qtr Median	Last Year Median
Steel Pipe and Tubes (3317)	3	--	0.060	--	0.000	0.200
Drawing and Insulating of Nonferrous Wire (3357)	3	--	0.500	--	0.000	-0.700
Printing and publishing (27)	23	3.150	1.300	0.032	4.000	3.200
Newspapers: Publishing, or Publishing and Printing (2711)	3	--	1.300	--	--	--
Periodicals: Publishing, or Publishing and Printing (2721)	5	--	1.300	--	3.800	2.600
Books: Publishing, or Publishing and Printing (2731)	5	--	2.800	--	3.000	3.200
Rubber and miscellaneous plastics products (30)	18	0.192	0.015	0.000	0.095	0.340
Fabricated Rubber Products, NEC (3069)	3	--	0.000	--	0.200	0.580
Plastics Products, NEC (3089)	4	--	0.171	--	0.000	0.600
Special trade contractors (17)	5	--	1.280	--	1.600	3.550
Stone, clay, glass, and concrete products (32)	23	1.610	0.192	0.070	2.300	2.500
Ready-Mixed Concrete (3273)	3	--	2.636	--	--	10.000
Gypsum Products (3275)	3	--	0.100	--	--	--
Textile mill products (22)	6	--	0.131	--	0.200	0.270
Transportation equipment (37)	9	0.460	0.040	0.000	1.000	0.066
Motor Vehicle Parts and Accessories (3714)	5	--	0.460	--	0.501	0.066
Transportation services (47)	3	--	1.000	--	2.200	1.010
Wholesale trade--durable goods (50)	109	1.850	0.540	0.048	1.000	1.000
Home Furnishings (5023)	3	--	0.040	--	0.225	0.100
Lumber, Plywood, Millwork, and Wood Panels (5031)	7	--	0.500	--	0.915	1.570
Brick, Stone and Related Construction Materials (5032)	3	--	1.100	--	--	1.200
Roofing, Siding, and Insulation Materials (5033)	4	--	0.890	--	5.500	2.100
Construction Materials, NEC (5039)	6	--	1.950	--	3.100	2.100
Office Equipment (5044)	3	--	0.700	--	--	--
Medical, Dental, and Hospital Equipment and Supplies (5047)	4	--	0.910	--	--	2.500
Metals Service Centers and Offices (5051)	14	1.430	0.520	0.020	1.090	0.720
Electrical Apparatus and Equipment (5063)	10	1.850	0.590	0.048	1.000	1.700
Electrical Appliances, Television and Radio Sets (5064)	3	--	0.100	--	--	--
Electronic Parts and Equipment, NEC (5065)	8	2.405	0.470	0.100	0.500	0.100
Hardware (5072)	3	--	0.100	--	0.000	0.150
Plumbing and Heating Equipment and Supplies (Hydronics) (5074)	5	--	2.800	--	3.100	0.850
Warm Air Heating and Air-Conditioning Equipment and Supplies (5075)	6	--	0.930	--	2.225	1.700
Industrial Machinery and Equipment (5084)	3	--	1.000	--	5.600	--
Industrial Supplies (5085)	3	--	0.000	--	0.500	0.200
Sporting and Recreational Goods and Supplies (5091)	7	--	0.500	--	0.400	0.310
Wholesale trade--nondurable goods (51)	45	1.410	0.500	0.010	0.400	0.200
Drugs, Drug Proprietaries, and Druggists' Sundries (5122)	3	--	0.310	--	0.400	0.300
Footwear (5139)	4	--	0.400	--	0.135	0.530

Industry Group (SIC Category) Major Product Classification (SIC Code)	Count	Upper Quartile	Median	Lower Quartile	Last Qtr Median	Last Year Median
Dairy Products, Except Dried or Canned (5143)	4	--	0.250	--	0.500	0.200
Groceries and Related Products, NEC (5149)	5	--	0.410	--	0.155	0.055
Chemicals and Allied Products, NEC (5169)	3	--	1.884	--	0.070	0.025
Petroleum Bulk Stations and Terminals (5171)	3	--	0.034	--	--	--

A value of "--" indicates not enough responses for specified calculation

Quartiles are not considered with less than 8 occurrences

NEC = Not Elsewhere Classified