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Accounts Receivable and Days Sales Outstanding Industry Report Q2 2021

A Quarterly Report for Benchmarking
A/R Performance

Dun & Bradstreet and the Credit Research Foundation's quarterly US Accounts Receivable and Days Sales Outstanding Industry Report shows that industries overall are showing strong resilience and recovery from the impact from the coronavirus pandemic – at least from the companies that submit A/R data to Dun & Bradstreet and the CRF.

The Q2 2021 reports shows that 26 of the more than 230 industry segments report more than 10% of their aging dollars are 90+ days past due. This reflects pre-pandemic levels. At the height of the pandemic in Q2 2020, for example, 45 industries reported more than 10% of their aging dollars were severely delinquent.

"The data speaks to resilience and recovery. While some industries were reporting significant slowness and payment delinquency, now there are areas within the economy that are experiencing growth - which is also reflected in their accounts receivable performance," William F. Balduino, President and COO of the Credit Research Foundation, said.

Balduino advises business credit professionals to use this quarterly report to benchmark their company's A/R performance against industry averages and investigate the differences. Although differences could be driven by unique company portfolios, using credit best practices plays an important part in driving A/R performance.

"Hence the importance of a full portfolio analysis which allows credit risk management teams to properly assess and apply appropriate strategies across their customer base," Balduino said.

The Credit Research Foundation has long desired to expand on its own quarterly report, the National Summary of Domestic Trade Receivables (NSDTR), and this joint report contains A/R aging percentages on considerably more industry segments. This expanded coverage of industry segments will provide the credit community more value for benchmarking credit department performance.

Dun & Bradstreet relies on contributors to its Global Trade Exchange Program, the world's largest commercial trade data network, to report their trade payment information and strengthen its reporting of trade credit experiences. This insight, also included in our scores and ratings, allows companies to make more informed trade credit decisions, reduce DSO, and limit bad debt exposure. The Global Trade Exchange Program is part of the Dun & Bradstreet Data Cloud, the world's most comprehensive business data and analytical insights to power today's most crucial business needs.

We hope you find value in this report. It lists 231 industries by SIC code, along with the percentage of Dun & Bradstreet reporting companies that are current on payments, then slow to 30 days late, slow to 60 days late, slow to 90 days late, and then severely delinquent at 91+ days late. The final column is the CRF's DSO figure.

METHODOLOGY

This report is created from Dun & Bradstreet's robust database of commercial accounts receivable payment data as provided by credit departments for credit reporting purposes. The DSO numbers are those collected by CRF from its National Summary of Domestic Trade Receivables (NSDTR) survey process. Where possible, Dun & Bradstreet's A/R aging data and CRF's DSO numbers are presented side by side for an industry. Both sets of data are presented when the numbers of providers and survey results meet a minimum threshold of relevance.



Agriculture

Companies in this industry sector grow crops, raise or fatten animals for animal products, and grow and harvest timber. Crop producers grow grain, oilseeds, tobacco, dry beans, potatoes, vegetables and melons, fruits and nuts, while floriculture companies grow and sell nursery stock such as plants, shrubs, sod, trees, and seeds.

SIC Code	Industry	% Paying Current	Up To 30 Days Late	30-60 Days Late	60-90 Days Late	91+ Days Late	CRF DSO
1	Agricultural Production - Crops	74.2%	22.1%	2.3%	1.0%	0.4%	
7	Agricultural Services	95.7%	3.2%	0.6%	0.2%	0.4%	
5083	Whol farm/garden machinery	72.1%	16.2%	4.9%	1.9%	5.0%	
5191	Whol farm supplies	83.7%	13.0%	1.6%	0.7%	1.1%	



Business and Professional Services

Companies in the business services sector provide support services to businesses, such as office administration, hiring and placing of personnel, security services, travel arrangement, cleaning, and waste disposal. Professional services firms provide accounting, advertising and marketing, architectural, consulting, engineering, IT, legal, and scientific research services. This sector also includes companies that repair machinery, equipment, and other products, as well as rental companies that rent and lease physical assets, including cars and trucks, consumer goods, and commercial and industrial machinery and equipment.

SIC Code	Industry	% Paying Current	Up To 30 Days Late	30-60 Days Late	60-90 Days Late	91+ Days Late	CRF DSO
4724	Travel agency	88.5%	8.4%	1.5%	0.6%	1.0%	
4725	Tour operator	78.5%	17.1%	3.1%	0.9%	0.4%	
72	Personal Services	79.6%	14.5%	2.8%	3.0%	0.0%	
73	Business Services	68.2%	9.6%	6.5%	2.8%	13.0%	50.30
7353	Heavy construction equipment rental	56.1%	24.0%	8.9%	3.9%	7.1%	
7359	Equipment rental/leasing	46.1%	13.5%	12.7%	11.2%	16.6%	
7361	Employment agency	65.6%	21.3%	6.6%	2.5%	4.0%	
7363	Help supply services	52.2%	8.2%	9.5%	1.7%	28.4%	
7381	Detective/armored car services	72.1%	16.3%	5.5%	2.5%	3.6%	
7389	Business services	89.7%	1.7%	0.7%	2.1%	5.8%	
76	Miscellaneous Repair Services	63.6%	14.9%	4.9%	3.2%	13.5%	
7699	Repair services	63.8%	15.0%	4.9%	3.1%	13.3%	



Chemicals

Companies in this industry manufacture industrial and specialty chemicals, as well as plastics. Industrial chemicals include gases like oxygen and nitrogen, dyes and pigments, chlorine and caustic soda, sulfuric and nitric acids, and thousands of organic chemicals. Wholesalers distribute plastics materials and a variety of other chemical products. Chemical companies sell their products to a large variety of customers in the industrial, agricultural, construction, textile, health care, and consumer products sectors. Specialty chemicals are generally more profitable than commodity chemicals, prompting many companies to develop specialty products.

SIC Code	Industry	% Paying Current	Up To 30 Days Late	30-60 Days Late	60-90 Days Late	91+ Days Late	CRF DSO
28	Chemicals and Allied Products	88.0%	7.9%	1.5%	0.8%	1.8%	41.93
2812	Mfg alkalies/chlorine	88.3%	5.7%	2.5%	1.0%	2.6%	
2813	Mfg industrial gases	83.6%	12.0%	1.5%	0.5%	2.4%	
2816	Mfg inorganic pigments	93.4%	6.4%	0.2%	0.0%	0.0%	
2819	Mfg industrial inorganic chemicals	81.1%	9.4%	2.8%	1.5%	5.3%	
2821	Mfg plastic materials/resins	94.1%	5.0%	0.6%	0.2%	0.2%	
2822	Mfg synthetic rubber	91.8%	7.5%	0.3%	0.4%	0.0%	
2834	Mfg pharmaceutical preparations	93.5%	2.2%	1.1%	0.6%	2.6%	
2842	Mfg polish/sanitation goods	93.0%	6.0%	0.6%	0.2%	0.2%	
2851	Mfg paints/allied products	92.9%	5.1%	0.8%	0.5%	0.7%	
2869	Mfg industrial organic chemicals	79.5%	13.9%	2.8%	1.6%	2.2%	
5169	Whol chemicals/products	86.5%	8.9%	2.6%	1.2%	0.8%	



Construction

Companies in this industry erect residential and nonresidential buildings, including industrial plants and commercial and institutional facilities on a contractual basis. Dealers engage in rental and retail sales of new building materials, equipment, and supplies.

SIC Code	Industry	% Paying Current	Up To 30 Days Late	30-60 Days Late	60-90 Days Late	91+ Days Late	CRF DSO
15	Construction - General Contractors & Operative Builders	42.4%	9.3%	2.6%	2.3%	43.5%	
1542	Nonresidential construction	42.2%	9.3%	2.5%	2.2%	43.8%	
16	Heavy Construction, Except Building Construction, Contractor	61.9%	21.6%	6.0%	2.3%	8.1%	
17	Construction - Special Trade Contractors	72.8%	17.9%	5.5%	1.8%	2.0%	
1711	Plumbing/heating/air cond contractor	30.5%	41.4%	18.7%	5.3%	4.1%	
1731	Electrical contractor	84.2%	10.2%	3.1%	1.2%	1.3%	
5032	Whol brick/stone material	66.8%	24.8%	3.8%	2.0%	2.6%	
5033	Whol roofing/siding/insulation	80.7%	10.9%	2.1%	0.6%	5.6%	
5039	Whol construction materials	85.3%	12.5%	1.7%	0.5%	0.0%	
5082	Whol construction/mining equipment	58.8%	22.9%	7.6%	4.6%	6.1%	



Consumer Goods

The consumer goods industry sector includes apparel manufacturers (products made from purchased fabric and from fabric they produce themselves). Durable goods include items that have a long lifespan, while nondurable goods are meant to be consumed right away. Wholesalers sell to retailers, other distributors, and industrial and commercial customers.

SIC Code	Industry	% Paying Current	Up To 30 Days Late	30-60 Days Late	60-90 Days Late	91+ Days Late	CRF DSO
22	Textile Mill Products	84.9%	9.9%	3.5%	0.5%	1.1%	
2221	Manmade broadwoven fabric mill	64.7%	17.1%	5.5%	3.3%	9.5%	
2273	Mfg. carpets/rugs	90.0%	7.6%	1.8%	0.2%	0.4%	
23	Apparel, Finished Products from Fabrics & Similar Materials	67.9%	15.9%	5.8%	5.3%	5.1%	
25	Furniture and Fixtures	84.5%	9.0%	2.2%	1.2%	3.1%	35.00
2511	Mfg. wood household furniture	80.7%	16.0%	2.1%	0.5%	0.6%	
2512	Mfg. upholstered household furniture	93.6%	5.6%	0.7%	0.2%	0.0%	
2521	Mfg. wood office furniture	79.8%	10.1%	2.4%	1.3%	6.4%	
2522	Mfg. office furniture-nonwood	83.8%	6.7%	2.3%	1.9%	5.3%	
2542	Mfg. partitions/fixtures-nonwood	87.5%	10.8%	1.3%	0.3%	0.1%	
31	Leather and Leather Products	85.1%	9.5%	1.9%	0.7%	2.8%	
3949	Mfg. sporting/athletic goods	81.7%	12.3%	2.0%	0.7%	3.4%	
3993	Mfg. signs/advertising specialties	47.9%	28.0%	8.5%	5.4%	10.3%	
5021	Whol furniture	71.8%	13.9%	3.4%	2.3%	8.6%	
5023	Whol home furnishings	87.7%	9.0%	1.6%	0.5%	1.1%	
5091	Whol sporting/recreational goods	94.3%	4.1%	1.4%	0.1%	0.1%	
5122	Whol drugs/sundries	66.4%	13.2%	5.2%	4.8%	10.3%	
5136	Whol mens/boys clothing	76.7%	13.6%	1.0%	0.3%	8.5%	



Energy and Utilities

Oil companies develop and operate fields to extract crude oil and natural gas; drill oil and gas wells and support oil and gas field operations for others on a contract or fee basis. Oil refineries process crude oil to produce fuel and other products. Electric utilities generate, transmit, and distribute electric power, while natural gas utilities operate natural gas distribution systems that serve customer locations, broker the sale of gas to distributors, and buy natural gas and directly distribute it to customers.

SIC Code	Industry	% Paying Current	Up To 30 Days Late	30-60 Days Late	60-90 Days Late	91+ Days Late	CRF DSO
13	Oil and Gas Extraction	45.5%	24.1%	9.1%	4.5%	16.8%	
29	Petroleum Refining and Related Industries	97.8%	1.7%	0.3%	0.1%	0.2%	31.18
2911	Petroleum refiner	98.8%	0.9%	0.1%	0.0%	0.2%	
2992	Mfg. lubricating oils/greases	94.1%	3.7%	1.2%	0.6%	0.3%	
49	Electric, Gas and Sanitary Services	83.6%	7.8%	2.0%	1.1%	5.5%	
4911	Electric services	85.2%	6.7%	1.9%	1.1%	5.2%	
4924	Natural gas distribution	75.4%	12.9%	3.3%	1.9%	6.5%	
4953	Refuse system	67.6%	21.6%	3.0%	0.2%	7.6%	
5171	Petroleum bulk station	68.2%	28.5%	3.0%	0.2%	0.1%	
5172	Whol petroleum products	70.0%	14.2%	5.5%	4.4%	5.9%	



Food

Companies in this industry manufacture, process, or distribute a variety of foods, including meat, seafood, dairy products, fruits and vegetables, milled grains and oilseeds, baked goods, and candy. Cash flow for many food products is seasonal, often higher in the second half of the year.

SIC Code	Industry	% Paying Current	Up To 30 Days Late	30-60 Days Late	60-90 Days Late	91+ Days Late	CRF DSO
20	Food and Kindred Products	81.5%	13.6%	2.2%	0.8%	1.9%	25.82
2026	Mfg. fluid milk	83.4%	14.0%	1.2%	0.6%	0.8%	
2033	Mfg. canned fruits/vegetables	92.5%	6.4%	0.5%	0.3%	0.4%	
2045	Mfg. prepared flour mixes/doughs	80.9%	14.6%	3.2%	1.0%	0.3%	
2053	Mfg. frozen bakery products	72.4%	20.1%	6.3%	0.9%	0.3%	
2066	Mfg. chocolate/cocoa products	85.1%	13.1%	0.8%	0.6%	0.4%	
2099	Mfg. food preparations	79.7%	9.0%	3.3%	1.5%	6.5%	
5141	Whol general groceries	74.6%	11.2%	1.7%	0.6%	11.9%	
5142	Whol packaged frozen goods	65.6%	12.7%	1.8%	0.7%	19.3%	
5149	Whol groceries	84.7%	8.5%	1.3%	0.6%	4.9%	
5153	Whol grain/field beans	82.8%	13.0%	1.8%	0.4%	2.0%	



Machinery

Companies in this industry manufacture various kinds of machinery used in agriculture, mining, construction, or manufacturing. Major products are farm and construction machinery, metalworking and other manufacturing machinery, HVAC and commercial refrigeration equipment, and general-use machinery such as engines and pumps.

SIC Code	Industry	% Paying Current	Up To 30 Days Late	30-60 Days Late	60-90 Days Late	91+ Days Late	CRF DSO
35	Industrial and Commercial Machinery and Computer Equipment	81.0%	10.4%	3.1%	1.7%	3.9%	35.21
3523	Mfg. farm machinery/equipment	78.9%	16.4%	1.9%	0.6%	2.2%	
3531	Mfg. construction machinery	91.9%	7.0%	0.7%	0.2%	0.2%	
3535	Mfg. conveyors/equipment	80.6%	10.3%	3.3%	3.6%	2.2%	
3536	Mfg. hoists/cranes/monorails	47.8%	13.7%	13.6%	4.7%	20.2%	
3554	Mfg. paper industrial machinery	89.4%	6.4%	1.4%	0.9%	1.9%	
3556	Mfg. food products machinery	79.6%	13.2%	3.8%	2.2%	1.3%	
3559	Mfg. misc. industry machinery	81.6%	14.3%	3.0%	0.5%	0.5%	
3561	Mfg. pumps/pumping equipment	77.3%	21.7%	0.7%	0.1%	0.2%	
3565	Mfg. packaging machinery	77.8%	12.8%	2.6%	6.3%	0.5%	
3568	Mfg. power transmission equipment	80.4%	13.0%	3.1%	1.2%	2.2%	
3569	Mfg. general industrial machinery	76.0%	3.4%	12.8%	4.2%	3.7%	
3589	Mfg. service industry machinery	79.6%	12.4%	5.5%	2.3%	0.2%	



Manufacturing

Companies in this industry manufacture a wide variety of consumer and industrial goods; major product groups include food and beverages, chemicals, machinery, and transportation equipment. Most manufacturers sell to other manufacturers or to wholesalers. Manufacturers often have large inventories, both of raw materials and finished goods; production is most efficient when it's uninterrupted.

SIC Code	Industry	% Paying Current	Up To 30 Days Late	30-60 Days Late	60-90 Days Late	91+ Days Late	CRF DSO
30	Rubber and Miscellaneous Plastic Products	77.4%	18.7%	1.9%	0.9%	1.1%	
3011	Mfg. tires/inner tubes	72.9%	24.0%	1.8%	0.4%	1.0%	
3053	Mfg. gaskets/packing/sealing devices	52.5%	30.8%	14.6%	1.9%	0.2%	
3061	Mfg. mechanical rubber goods	75.0%	20.4%	3.2%	1.2%	0.2%	
3069	Mfg. fabricated rubber products	76.6%	9.4%	1.3%	0.4%	12.4%	
3081	Mfg. unsupported plastic film/sheet	84.4%	10.2%	2.6%	1.9%	1.0%	
3086	Mfg. plastic foam products	86.4%	9.1%	1.9%	0.6%	2.1%	
3089	Mfg. plastic products	87.1%	6.8%	1.8%	2.7%	1.6%	
32	Stone, Clay, Glass, and Concrete Products	85.9%	8.8%	2.0%	0.4%	2.9%	44.35
3231	Mfg. products-purchased glass	67.0%	24.1%	6.2%	0.9%	1.9%	
3491	Mfg. industrial valves	72.7%	15.0%	3.3%	2.4%	6.7%	
3494	Mfg. valves/pipe fittings	87.8%	7.4%	3.4%	0.8%	0.6%	
3496	Mfg. misc. fabricated wire products	77.5%	11.4%	2.7%	2.1%	6.2%	
3585	Mfg. refrigeration/heating equipment	82.0%	10.7%	3.8%	1.2%	2.4%	
3593	Mfg. fluid power cylinders	69.2%	27.1%	2.8%	0.5%	0.4%	
38	Measuring, Photographic, Medical, & Optical Goods, & Clocks	64.6%	16.4%	6.5%	3.3%	9.2%	44.29
3812	Mfg. search/navigation equipment	80.2%	11.2%	3.0%	1.3%	4.3%	
3822	Mfg. environmental controls	49.6%	20.3%	8.1%	4.5%	17.4%	
3823	Mfg. process control instruments	75.6%	13.9%	5.2%	3.4%	1.8%	
3841	Mfg. surgical/medical instruments	70.4%	13.0%	4.7%	2.7%	9.2%	
3842	Mfg. surgical appliances/supplies	69.1%	14.2%	5.7%	3.1%	8.0%	
3845	Mfg. electromedical equipment	53.9%	22.7%	10.7%	4.7%	8.0%	
39	Miscellaneous Manufacturing Industries	79.1%	13.0%	2.3%	0.9%	4.8%	40.80



Metals and Mining

Metal companies engage in smelting and refining of ferrous and nonferrous metals and include iron and steel mills, rolled steel shape manufacturers, aluminum producers, and copper foundries. Fabricated metal producers transform purchased metals into intermediate or end-use products by forging, stamping, bending, forming, welding, machining, and assembly. Mining companies develop mine sites; mine and quarry coal, metal ores, and nonmetallic minerals, and prepare extracted materials.

SIC Code	Industry	% Paying Current	Up To 30 Days Late	30-60 Days Late	60-90 Days Late	91+ Days Late	CRF DSO
14	Mining and Quarrying of Nonmetallic Minerals, Except Fuels	67.4%	23.7%	4.6%	1.5%	2.8%	
1422	Crushed/broken limestone	67.3%	23.3%	5.3%	1.2%	2.9%	
1442	Construction sand/gravel	58.3%	28.2%	7.5%	1.8%	4.1%	
33	Primary Metal Industries	84.1%	12.8%	1.3%	0.7%	1.0%	39.09
3312	Blast furnace-steel works	91.1%	8.2%	0.6%	0.1%	0.1%	
3317	Mfg. steel pipe/tubes	48.1%	42.9%	7.8%	0.9%	0.3%	
3321	Gray/ductile iron foundry	62.2%	30.7%	3.4%	0.5%	3.3%	
3354	Mfg. aluminum extruded products	75.0%	19.4%	4.9%	0.6%	0.1%	
3357	Nonferrous wiredrawing/insulating	86.1%	7.9%	1.4%	0.4%	4.2%	
34	Fabricated Metal Products	85.2%	8.2%	2.0%	2.2%	2.3%	39.70
3433	Mfg. heating equipment-nonelectric	96.0%	2.9%	0.3%	0.3%	0.6%	
3441	Structural metal fabrication	82.2%	12.1%	4.2%	0.3%	1.3%	
3442	Mfg. metal doors/sash/trim	85.3%	10.0%	2.8%	0.8%	1.1%	
3443	Mfg. fabricated plate work	88.8%	6.7%	1.6%	1.0%	1.9%	
3444	Mfg. sheet metalwork	75.1%	7.7%	1.9%	0.9%	14.5%	
3448	Mfg. prefabricated metal buildings	77.7%	15.9%	4.3%	1.1%	0.9%	
3469	Mfg. metal stampings	59.8%	29.6%	7.5%	1.7%	1.5%	
3479	Coating/engraving service	83.8%	11.9%	2.5%	0.7%	1.1%	
5051	Metals service center	74.0%	15.2%	7.2%	2.1%	1.5%	



Retail

Companies in retail sector sell a wide range of products to consumers and businesses, from food and apparel to hardware, household goods, and office supplies. Nonstore retailers sell merchandise on websites, online auctions, mail-order catalogs, toll-free telephone numbers, television shows, or other business channels. Many retailers have highly seasonal sales, and cash flow can be uneven.

SIC Code	Industry	% Paying Current	Up To 30 Days Late	30-60 Days Late	60-90 Days Late	91+ Days Late	CRF DSO
52	Building Materials, Hardware, Garden Supplies & Mobile Homes	89.5%	8.9%	1.3%	0.2%	0.1%	
5211	Ret lumber/building materials	87.9%	10.3%	1.6%	0.2%	0.1%	
5231	Ret paint/glass/wallpaper	79.9%	16.3%	3.0%	0.4%	0.3%	
55	Automotive Dealers and Gasoline Service Stations	65.9%	8.1%	11.4%	4.9%	9.7%	
5211	Ret lumber/building materials	87.9%	10.3%	1.6%	0.2%	0.1%	
5231	Ret paint/glass/wallpaper	79.9%	16.3%	3.0%	0.4%	0.3%	
5531	Ret auto/home supplies	60.8%	3.3%	15.8%	7.3%	12.8%	
5541	Gasoline service station	73.2%	17.4%	4.1%	0.8%	4.6%	
56	Apparel and Accessory Stores	79.8%	15.3%	2.7%	0.8%	1.4%	
57	Home Furniture, Furnishings and Equipment Stores	63.8%	15.4%	6.0%	3.2%	11.6%	
5712	Ret furniture	53.3%	19.3%	8.0%	4.8%	14.5%	
5734	Ret computers/software	65.4%	14.7%	5.7%	3.0%	11.2%	
59	Miscellaneous Retail	78.9%	11.8%	3.6%	1.9%	3.8%	35.40
5961	Ret mail-order house	79.4%	11.0%	3.6%	1.9%	4.2%	
5999	Ret misc. merchandise	74.9%	14.9%	5.0%	2.1%	3.1%	



Technology and Electronics

Companies in this industry manufacture electrical equipment, appliances, and electrical components. This industry sector also includes companies that provide IT services such as software support, computer systems design, and data processing facilities management. IT services companies typically have highly variable cash flow that is dependent on timely receivables management, investment opportunities, large outsourcing contracts, and effective capital management.

SIC Code	Industry	% Paying Current	Up To 30 Days Late	30-60 Days Late	60-90 Days Late	91+ Days Late	CRF DSO
3571	Mfg. electronic computers	88.8%	7.2%	1.2%	0.6%	2.2%	
36	Electronic & Other Electrical Equipment & Components	89.9%	6.5%	1.4%	1.0%	1.3%	38.62
3612	Mfg. transformers	67.4%	15.5%	6.4%	3.6%	7.1%	
3613	Mfg. switchgear/switchboards	89.0%	6.9%	1.8%	1.3%	1.1%	
3621	Mfg. motors/generators	89.7%	7.3%	1.4%	0.5%	1.2%	
3625	Mfg. relays/industrial controls	85.3%	9.1%	3.6%	1.3%	0.6%	
3643	Mfg. conductive wiring devices	88.3%	7.3%	1.9%	0.9%	1.7%	
3646	Mfg. commercial lighting fixtures	89.6%	6.9%	1.6%	0.9%	1.1%	
3648	Mfg. lighting equipment	81.4%	11.7%	2.5%	1.3%	3.2%	
3651	Mfg. home audio/video equipment	92.4%	4.8%	2.6%	0.2%	0.0%	
3672	Mfg. printed circuit boards	98.4%	1.0%	0.4%	0.2%	0.1%	
3674	Mfg. semiconductors/related devices	97.3%	2.4%	0.2%	0.1%	0.0%	
3677	Mfg. electronic coils/transformers	55.7%	27.8%	10.6%	4.0%	1.8%	
3679	Mfg. electronic components	82.3%	9.2%	3.1%	0.7%	4.7%	
3699	Mfg. electrical equipment/supplies	61.6%	23.8%	0.0%	8.3%	6.2%	
48	Communications	62.3%	19.6%	5.9%	4.1%	8.1%	
4812	Radiotelephone communication	67.1%	17.4%	4.4%	5.1%	6.1%	
4813	Telephone communications	60.6%	20.4%	6.4%	3.8%	8.8%	
5045	Whol computers/peripherals	80.4%	12.1%	3.1%	1.0%	3.5%	
5063	Whol electrical equipment	77.7%	13.9%	3.4%	1.8%	3.2%	
5064	Whol appliances/tv/radio	93.6%	6.2%	0.1%	0.0%	0.1%	
5065	Whol electronic parts/equipment	91.0%	6.2%	1.7%	0.6%	0.5%	
7371	Custom computer programing	58.8%	16.2%	6.2%	4.4%	14.4%	
7372	Prepackaged software services	80.0%	9.4%	2.9%	1.4%	6.3%	
7373	Computer systems design	85.7%	9.7%	2.4%	1.2%	1.0%	
7374	Data processing/preparation	85.4%	5.5%	3.6%	3.4%	2.1%	
7379	Computer related services	90.9%	4.8%	2.0%	1.0%	1.3%	



Transportation

Companies in this industry provide air, rail, truck, and waterborne transportation; transit and ground passenger, pipeline, postal, courier and messenger transportation services; and warehousing and storage services. Wholesalers distribute parts and equipment that support the transportation industry. Cash flow for much of the transportation and warehousing sector fluctuates seasonally.

SIC Code	Industry	% Paying Current	Up To 30 Days Late	30-60 Days Late	60-90 Days Late	91+ Days Late	CRF DSO
37	Transportation Equipment	83.6%	7.8%	4.0%	2.1%	2.6%	
3711	Mfg. motor vehicle/car bodies	80.9%	13.6%	2.4%	0.9%	2.2%	
3714	Mfg. motor vehicle parts/accessories	84.8%	7.2%	3.2%	2.0%	2.8%	
40	Railroad Transportation	63.8%	26.6%	3.5%	4.5%	1.6%	
4011	Railroad line-haul operator	63.8%	26.6%	3.5%	4.5%	1.6%	
42	Motor Freight Transportation	73.5%	13.1%	4.4%	2.6%	6.4%	
4212	Local trucking operator	78.0%	16.4%	2.2%	1.9%	1.5%	
4213	Trucking operator-nonlocal	73.7%	12.8%	4.4%	2.5%	6.6%	
44	Water Transportation	77.1%	10.7%	2.7%	2.1%	7.4%	
45	Transportation by Air	95.6%	3.5%	0.5%	0.2%	0.2%	
4512	Scheduled air transportation	89.1%	6.4%	1.8%	1.0%	1.7%	
47	Transportation Services	71.6%	17.5%	4.6%	2.0%	4.4%	41.27
4731	Freight transportation arrangement	71.4%	17.6%	4.6%	2.0%	4.4%	
5012	Whol autos/motor vehicles	78.4%	17.5%	3.0%	0.5%	0.6%	
5013	Whol auto parts/supplies	89.5%	7.2%	1.1%	1.0%	1.1%	
5014	Whol tires/tubes	82.3%	14.5%	1.1%	0.4%	1.8%	
5088	Whol transportation equipment	57.1%	20.9%	11.1%	5.3%	5.6%	
75	Automotive Repair, Services and Parking	64.7%	21.2%	4.7%	5.4%	4.0%	
7513	Truck rental/leasing	66.1%	21.2%	4.5%	5.8%	2.5%	
7514	Passenger car rental	49.4%	23.7%	6.0%	3.3%	17.7%	



Wholesale

Companies in this sector distribute nondurable or durable goods, typically specializing by product category.

SIC Code	Industry	% Paying Current	Up To 30 Days Late	30-60 Days Late	60-90 Days Late	91+ Days Late	CRF DSO
50	Wholesale Trade - Durable Goods	79.2%	11.4%	4.4%	1.8%	3.2%	39.00
5047	Whol medical/hospital equipment	57.2%	0.7%	17.5%	8.7%	15.8%	
5048	Whol ophthalmic goods	81.7%	13.7%	3.7%	0.8%	0.2%	
5049	Whol professional equipment	32.3%	25.0%	32.1%	6.4%	4.3%	
5072	Whol hardware	86.6%	9.9%	2.3%	0.8%	0.5%	
5074	Whol plumbing equipment/supplies	67.3%	22.2%	7.1%	3.0%	0.4%	
5075	Whol heat/air cond equipment/supplies	82.2%	13.5%	3.0%	1.0%	0.3%	
5078	Whol refrigeration equipment/supplies	84.5%	12.8%	1.9%	0.9%	0.0%	
5084	Whol industrial equipment	60.0%	20.0%	7.5%	3.5%	8.9%	
5085	Whol industrial supplies	74.8%	15.4%	5.0%	3.3%	1.6%	
5087	Whol service establishment equipment	87.2%	10.2%	2.2%	0.2%	0.2%	
5094	Whol jewelry/precious stones	72.6%	13.2%	2.1%	0.5%	11.6%	
5099	Whol durable goods	83.2%	10.7%	3.6%	1.3%	1.3%	
51	Wholesale Trade - Nondurable Goods	79.9%	11.4%	3.3%	1.4%	3.9%	40.65
5162	Whol plastic materials/shapes	89.1%	8.1%	1.8%	0.9%	0.1%	
5199	Whol nondurable goods	85.1%	10.6%	1.4%	2.2%	0.8%	



Wood and Paper

Wood companies manufacture or distribute dimensional lumber; veneers, plywood, engineered wood members, or reconstituted wood products; wood windows and doors. Paper companies make or distribute paper and converted paper products, including paperboard, corrugated and paperboard containers, coated papers, and paper bags.

SIC Code	Industry	% Paying Current	Up To 30 Days Late	30-60 Days Late	60-90 Days Late	91+ Days Late	CRF DSO
24	Lumber and Wood Products, Except Furniture	88.8%	8.1%	1.6%	0.7%	0.8%	
2421	Sawmill/planing mill	91.1%	7.5%	0.6%	0.2%	0.7%	
2431	Mfg. millwork	82.5%	14.5%	1.7%	0.3%	1.0%	
2434	Mfg. wood kitchen cabinets	83.4%	10.4%	3.5%	2.0%	0.7%	
2436	Mfg. softwood veneer/plywood	94.2%	5.1%	0.3%	0.3%	0.0%	
2448	Mfg. wood pallets/skids	84.3%	10.4%	3.2%	1.3%	0.9%	
2499	Mfg. wood products	49.6%	7.2%	23.7%	12.4%	7.1%	
26	Paper and Allied Products	93.2%	4.2%	0.7%	0.3%	1.6%	44.88
2621	Paper mill	94.7%	4.6%	0.3%	0.1%	0.3%	
2653	Mfg. corrugated/solid fiber boxes	97.0%	2.4%	0.3%	0.1%	0.2%	
27	Printing, Publishing and Allied Industries	86.6%	6.9%	2.3%	1.0%	3.2%	37.53
2711	Newspapers-publishing/printing	54.1%	26.5%	12.3%	4.1%	3.0%	
2731	Books-publishing/printing	95.0%	3.2%	0.9%	0.4%	0.4%	
2741	Misc. publishing	37.1%	8.7%	4.1%	2.7%	47.4%	
2752	Lithographic commercial printing	83.6%	11.2%	3.4%	1.5%	0.2%	
2759	Commercial printing	72.1%	16.6%	4.4%	3.1%	3.7%	
5031	Whol lumber/plywood/millwork	85.2%	11.1%	2.3%	0.7%	0.8%	
5111	Whol printing/writing paper	72.5%	23.7%	3.7%	0.1%	0.1%	
5112	Whol stationery/office supplies	87.1%	8.9%	1.3%	0.6%	2.0%	
5113	Whol industrial/service paper	63.9%	10.2%	16.6%	6.2%	3.1%	



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