



3.0226

67.9929

25.7544

Accounts Receivable and Days Sales Outstanding Industry Report

Q3 2020

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 certain industries are beginning to recover from the impact from the coronavirus pandemic – at least from the companies that submit A/R data to Dun & Bradstreet and the CRF.

The Q3 2020 reports shows that 15 of the 225 industry segments report more than 10% of their aging dollars are 90+ days past due, while the Q2 2020 report showed 45 industries reported this figure, and in Q1 2020, 33 industries reported more than 10% of their aging dollars were severely delinquent.

The coronavirus pandemic, while continuing to impact certain industries, has not had a profound negative impact on every industry.

"The data speaks to pockets of recovery across many industries. While some industries are reporting significant slowness and payment delinquency, alternately, there are areas within the economy that are experiencing unprecedented growth and robust results - 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 more than 225 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
01	Agricultural Production - Crops	64%	7%	4%	8%	18%	
07	Agricultural Services	82%	13%	2%	1%	1%	
181	Ornamental nursery	65%	4%	3%	6%	23%	
5191	Whol farm supplies	83%	10%	3%	1%	2%	
5193	Whol flowers/florist supplies	59%	14%	2%	2%	24%	



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
3479	Coating/engraving service	78%	16%	3%	1%	1%	
4724	Travel agency	73%	22%	4%	1%	0%	
4725	Tour operator	71%	22%	6%	2%	0%	
72	Personal Services	76%	15%	4%	2%	3%	
73	Business Services	71%	12%	5%	3%	9%	45.00
7352	Medical equipment rental	62%	20%	10%	5%	3%	
7353	Heavy construction equipment rental	47%	24%	11%	6%	12%	
7359	Equipment rental/leasing	52%	12%	15%	8%	14%	
7361	Employment agency	67%	18%	7%	3%	6%	
7363	Help supply services	76%	14%	5%	3%	2%	
7389	Business services	89%	2%	1%	3%	5%	
75	Automotive Repair, Services and Parking	59%	20%	10%	4%	8%	
7513	Truck rental/leasing	59%	20%	10%	4%	8%	
7514	Passenger car rental	48%	25%	14%	4%	8%	
76	Miscellaneous Repair Services	60%	16%	6%	4%	13%	
7699	Repair services	60%	16%	6%	4%	13%	



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	85%	10%	2%	1%	2%	37.78
2812	Manufacturing alkalies/chlorine	94%	5%	1%	0%	0%	
2813	Manufacturing industrial gases	79%	14%	2%	1%	3%	
2819	Manufacturing industrial inorganic chemicals	74%	13%	5%	2%	6%	
2821	Manufacturing plastic materials/resins	92%	6%	1%	0%	1%	
2834	Manufacturing pharmaceutical preparations	90%	6%	1%	1%	2%	
2842	Manufacturing polish/sanitation goods	91%	7%	1%	0%	1%	
2851	Manufacturing paints/allied products	91%	7%	1%	0%	1%	
2869	Manufacturing industrial organic chemicals	85%	11%	2%	1%	2%	
5169	Wholesale chemicals/products	88%	8%	2%	1%	0%	



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	57%	11%	4%	27%	1%	
1542	Nonresidential construction	57%	11%	4%	27%	1%	
17	Construction - Special Trade Contractors	76%	12%	5%	2%	4%	50.29
1731	Electrical contractor	52%	23%	14%	8%	4%	
5031	Whol lumber/plywood/millwork	75%	14%	4%	3%	4%	
5032	Whol brick/stone material	68%	23%	6%	1%	2%	
5033	Whol roofing/siding/insulation	65%	16%	6%	3%	9%	
5039	Whol construction materials	81%	15%	2%	1%	0%	
5082	Whol construction/mining equipment	59%	21%	8%	4%	8%	



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	73%	13%	7%	3%	4%	
2221	Manmade broadwoven fabric mill	67%	15%	7%	4%	7%	
23	Apparel, Finished Products from Fabrics & Similar Materials	79%	17%	2%	1%	1%	
2325	Mfg mens/boys trousers	77%	20%	2%	0%	1%	
25	Furniture and Fixtures	82%	10%	3%	2%	3%	35.10
2511	Mfg wood household furniture	84%	14%	1%	0%	0%	
2512	Mfg upholstered household furniture	91%	8%	1%	1%	0%	
2521	Mfg wood office furniture	70%	18%	5%	3%	5%	
2522	Mfg office furniture-nonwood	76%	10%	6%	3%	5%	
2542	Mfg partitions/fixtures-nonwood	84%	13%	2%	1%	0%	
31	Leather and Leather Products	78%	13%	3%	2%	4%	
3143	Mfg mens footwear	78%	13%	3%	2%	4%	
3944	Mfg games/toys	74%	14%	3%	3%	7%	
3949	Mfg sporting/athletic goods	81%	11%	4%	1%	3%	
5021	Whol furniture	94%	4%	0%	1%	1%	
5023	Whol homefurnishings	83%	11%	3%	2%	1%	
5091	Whol sporting/recreational goods	85%	11%	2%	1%	2%	
5122	Whol drugs/sundries	88%	4%	3%	2%	2%	
5136	Whol mens/boys clothing	73%	23%	3%	1%	1%	
5139	Whol footwear	67%	22%	6%	2%	3%	
5099	Whol durable goods	85%	10%	3%	1%	2%	
5199	Whol nondurable goods	68%	20%	6%	4%	2%	



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	49%	28%	10%	4%	8%	
1389	Oil/gas field services	49%	29%	10%	4%	8%	
29	Petroleum Refining and Related Industries	92%	5%	1%	0%	1%	
2911	Petroleum refiner	97%	2%	0%	0%	1%	
2992	Mfg lubricating oils/greases	94%	4%	1%	0%	0%	
49	Electric, Gas and Sanitary Services	92%	5%	1%	0%	1%	
4911	Electric services	93%	5%	1%	0%	1%	
4924	Natural gas distribution	94%	3%	1%	1%	1%	
5171	Petroleum bulk station	66%	30%	3%	0%	1%	
5172	Whol petroleum products	62%	21%	5%	4%	8%	



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	84%	11%	2%	1%	2%	26.63
2026	Mfg fluid milk	81%	15%	2%	1%	1%	
2033	Mfg canned fruits/vegetables	86%	11%	1%	1%	1%	
2045	Mfg prepared flour mixes/doughs	74%	15%	6%	2%	2%	
2064	Mfg candy/confectionery	84%	14%	1%	1%	0%	
2099	Mfg food preparations	85%	9%	3%	1%	3%	
5141	Whol general groceries	73%	14%	2%	1%	9%	
5142	Whol packaged frozen goods	71%	11%	1%	1%	16%	
5149	Whol groceries	85%	8%	2%	1%	4%	
5153	Whol grain/field beans	84%	8%	2%	1%	4%	



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	75%	11%	3%	2%	8%	46.40
3531	Mfg construction machinery	89%	8%	1%	1%	0%	
3535	Mfg conveyors/equipment	91%	4%	1%	2%	1%	
3536	Mfg hoists/cranes/monorails	68%	20%	5%	2%	6%	
3554	Mfg paper industrial machinery	86%	6%	3%	2%	4%	
3559	Mfg misc industry machinery	77%	14%	3%	2%	3%	
3561	Mfg pumps/pumping equipment	95%	5%	0%	0%	0%	
3568	Mfg power transmission equipment	81%	15%	2%	1%	1%	
3569	Mfg general industrial machinery	75%	6%	13%	4%	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	75%	20%	2%	1%	2%	
3011	Mfg tires/inner tubes	71%	24%	2%	1%	2%	
3053	Mfg gaskets/packing/sealing devices	60%	28%	10%	2%	0%	
3061	Mfg mechanical rubber goods	72%	23%	4%	1%	0%	
3069	Mfg fabricated rubber products	74%	15%	3%	2%	6%	
3081	Mfg unsupported plastic film/sheet	85%	11%	2%	1%	1%	
3086	Mfg plastic foam products	81%	10%	2%	1%	6%	
3087	Custom compounding-purchased resins	91%	8%	0%	0%	0%	
3089	Mfg plastic products	85%	10%	2%	1%	2%	
32	Stone, Clay, Glass, and Concrete Products	85%	8%	2%	1%	4%	42.20
3231	Mfg products-purchased glass	62%	27%	7%	1%	2%	
3423	Mfg hand/edge tools	72%	13%	4%	3%	9%	
3429	Mfg hardware	76%	16%	3%	6%	0%	
3433	Mfg heating equipment-nonelectric	89%	9%	2%	1%	0%	
3491	Mfg industrial valves	70%	18%	6%	3%	4%	
3494	Mfg valves/pipe fittings	80%	13%	4%	1%	3%	
3496	Mfg misc fabricated wire products	72%	9%	5%	4%	10%	
3585	Mfg refrigeration/heating equipment	77%	13%	5%	2%	3%	
3589	Mfg service industry machinery	77%	13%	6%	4%	0%	
3593	Mfg fluid power cylinders	69%	26%	3%	1%	2%	
38	Measuring, Photographic, Medical, & Optical Goods, & Clocks	71%	15%	5%	3%	6%	
3812	Mfg search/navigation equipment	87%	9%	2%	0%	1%	
3822	Mfg environmental controls	54%	20%	8%	4%	14%	
3823	Mfg process control instruments	74%	14%	3%	2%	6%	
3829	Mfg measuring/controlling devices	75%	12%	6%	4%	2%	
3841	Mfg surgical/medical instruments	71%	17%	5%	3%	4%	
3842	Mfg surgical appliances/supplies	76%	17%	4%	2%	1%	
3861	Mfg photographic equipment/supplies	78%	14%	5%	2%	1%	
39	Miscellaneous Manufacturing Industries	79%	12%	3%	2%	4%	40.35
3993	Mfg signs/advertising specialties	83%	7%	3%	2%	4%	
3999	Mfg misc products	89%	7%	2%	1%	1%	



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	69%	19%	5%	2%	5%	
1422	Crushed/broken limestone	64%	23%	8%	2%	4%	
1442	Construction sand/gravel	64%	19%	7%	3%	8%	
33	Primary Metal Industries	86%	10%	2%	1%	2%	36.54
3312	Blast furnace-steel works	87%	10%	2%	1%	1%	
3315	Mfg steel wire/related products	80%	14%	3%	1%	2%	
3317	Mfg steel pipe/tubes	56%	35%	7%	1%	1%	
3321	Gray/ductile iron foundry	67%	20%	8%	3%	2%	
3353	Mfg aluminum sheet/foil	94%	2%	1%	1%	1%	
3354	Mfg aluminum extruded products	83%	14%	2%	1%	1%	
3357	Nonferrous wiredrawing/insulating	82%	9%	2%	1%	6%	
34	Fabricated Metal Products	81%	11%	3%	2%	3%	40.00
3441	Structural metal fabrication	76%	12%	5%	2%	5%	
3442	Mfg metal doors/sash/trim	75%	14%	5%	2%	4%	
3443	Mfg fabricated plate work	77%	9%	4%	2%	8%	
3444	Mfg sheet metalwork	79%	7%	1%	1%	12%	
3448	Mfg prefabricated metal buildings	76%	15%	5%	2%	2%	
3462	Mfg iron/steel forgings	72%	20%	5%	2%	1%	
3469	Mfg metal stampings	58%	29%	6%	5%	3%	
5051	Metals service center	74%	13%	8%	3%	2%	



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	83%	13%	3%	1%	1%	44.00
5211	Ret lumber/building materials	84%	12%	2%	1%	1%	
55	Automotive Dealers and Gasoline Service Stations	69%	8%	12%	4%	6%	
5531	Ret auto/home supplies	64%	7%	17%	5%	7%	
5541	Gasoline service station	81%	12%	2%	1%	4%	
57	Home Furniture, Furnishings and Equipment Stores	56%	25%	12%	4%	4%	
5712	Ret furniture	48%	28%	14%	4%	5%	
59	Miscellaneous Retail	75%	14%	6%	3%	2%	
5961	Ret mail-order house	79%	12%	5%	2%	2%	
5999	Ret misc merchandise	71%	18%	5%	2%	3%	



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
36	Electronic & Other Electrical Equipment & Components	87%	8%	2%	1%	2%	41.00
3571	Mfg electronic computers	88%	9%	2%	1%	1%	
3612	Mfg transformers	77%	12%	5%	3%	4%	
3613	Mfg switchgear/switchboards	89%	7%	1%	1%	1%	
3621	Mfg motors/generators	88%	9%	2%	0%	1%	
3634	Mfg electric housewares/fans	92%	6%	1%	0%	1%	
3646	Mfg commercial lighting fixtures	87%	9%	2%	1%	2%	
3648	Mfg lighting equipment	89%	6%	2%	1%	2%	
3651	Mfg home audio/video equipment	86%	7%	7%	0%	0%	
3672	Mfg printed circuit boards	96%	1%	1%	1%	1%	
3674	Mfg semiconductors/related devices	95%	4%	0%	0%	0%	
3677	Mfg electronic coils/transformers	60%	24%	12%	2%	2%	
3679	Mfg electronic components	82%	12%	3%	1%	1%	
48	Communications	63%	22%	7%	3%	5%	
4812	Radiotelephone communication	75%	15%	4%	2%	5%	
4813	Telephone communications	57%	25%	8%	4%	5%	
5063	Whol electrical equipment	75%	15%	5%	2%	3%	
5064	Whol appliances/tv/radio	95%	5%	0%	0%	0%	
5065	Whol electronic parts/equipment	86%	10%	2%	1%	1%	
5045	Whol computers/peripherals	77%	14%	3%	1%	4%	
7371	Custom computer programing	62%	16%	8%	4%	10%	
7372	Prepackaged software services	40%	4%	2%	2%	52%	
7373	Computer systems design	77%	18%	3%	1%	2%	
7374	Data processing/preparation	81%	13%	4%	2%	0%	



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	82%	8%	3%	2%	5%	
3711	Mfg motor vehicle/car bodies	78%	14%	4%	2%	2%	
3714	Mfg motor vehicle parts/accessories	86%	7%	3%	2%	3%	
40	Railroad Transportation	67%	24%	3%	4%	1%	
4011	Railroad line-haul operator	67%	24%	3%	4%	1%	
42	Motor Freight Transportation	69%	14%	5%	3%	9%	40.02
4212	Local trucking operator	88%	8%	2%	1%	2%	
4213	Trucking operator-nonlocal	70%	13%	4%	3%	9%	
4214	Local trucking-with storage	10%	52%	21%	8%	9%	
44	Water Transportation	69%	20%	6%	3%	2%	
45	Transportation by Air	58%	16%	5%	21%	0%	
47	Transportation Services	64%	26%	6%	2%	2%	
4731	Freight transportation arrangement	63%	26%	6%	2%	2%	



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	78%	12%	5%	2%	4%	40.78
5012	Whol autos/motor vehicles	66%	19%	5%	3%	8%	
5013	Whol auto parts/supplies	88%	7%	2%	1%	3%	
5014	Whol tires/tubes	81%	14%	1%	1%	3%	
5046	Whol commercial equipment	80%	8%	5%	4%	3%	
5047	Whol medical/hospital equipment	55%	3%	17%	8%	17%	
5048	Whol ophthalmic goods	81%	12%	4%	2%	2%	
5049	Whol professional equipment	83%	10%	4%	2%	1%	
5072	Whol hardware	82%	12%	4%	2%	1%	
5074	Whol plumbing equipment/supplies	64%	22%	8%	5%	1%	
5075	Whol heat/air cond equipment/supplies	72%	19%	6%	3%	1%	
5078	Whol refrigeration equipment/supplies	76%	16%	6%	2%	0%	
5084	Whol industrial equipment	73%	16%	5%	3%	3%	
5085	Whol industrial supplies	73%	16%	5%	3%	3%	
5087	Whol service establishment equipment	85%	7%	3%	2%	3%	
51	Wholesale Trade - Nondurable Goods	82%	9%	4%	2%	3%	40.90
5162	Whol plastic materials/shapes	92%	5%	2%	1%	1%	
5198	Whol paints/varnishes	76%	16%	6%	2%	0%	



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
2421	Sawmill/planing mill	95%	3%	0%	0%	3%	
2431	Mfg millwork	79%	15%	3%	1%	2%	
2434	Mfg wood kitchen cabinets	81%	8%	5%	5%	1%	
2499	Mfg wood products	57%	27%	9%	5%	2%	
26	Paper and Allied Products	94%	5%	1%	0%	1%	43.66
2621	Paper mill	92%	6%	1%	0%	0%	
2653	Mfg corrugated/solid fiber boxes	96%	2%	1%	0%	1%	
2672	Mfg coated/laminated paper	64%	23%	7%	2%	5%	
27	Printing, Publishing and Allied Industries	71%	10%	3%	2%	13%	40.10
2711	Newspapers-publishing/printing	68%	16%	7%	5%	4%	
2731	Books-publishing/printing	87%	7%	2%	1%	3%	
2741	Misc publishing	21%	7%	3%	3%	66%	
2752	Lithographic commercial printing	79%	10%	3%	2%	6%	
2759	Commercial printing	27%	12%	4%	2%	55%	
2761	Mfg manifold business forms	79%	13%	4%	2%	1%	
5111	Whol printing/writing paper	67%	26%	6%	1%	0%	
5112	Whol stationery/office supplies	87%	8%	2%	1%	2%	
5113	Whol industrial/service paper	61%	11%	15%	7%	6%	



ABOUT DUN & BRADSTREET

Dun & Bradstreet, a leading global provider of business decisioning data and analytics, enables companies around the world to improve their business performance. Dun & Bradstreet's Data Cloud fuels solutions and delivers insights that empower customers to accelerate revenue, lower cost, mitigate risk, and transform their businesses. Since 1841, companies of every size have relied on Dun & Bradstreet to help them manage risk and reveal opportunity. Twitter: [@DunBradstreet](#)