

Q3 2022 REPORT

Accounts Receivable and Days Sales Outstanding Industry Report

A Quarterly Report for Benchmarking
A/R Performance

Dun & Bradstreet and the Credit Research Foundation's quarterly U.S. Accounts Receivable and Days Sales Outstanding Industry Report suggests that industries overall are showing resilience while facing economic and market challenges – at least from the companies that submit A/R data to Dun & Bradstreet and the CRF.

The Q3 2022 report shows that 21 of the 211 industry segments report more than 10% of their aging dollars are 90+ days past due. These results are higher than Q2 2022 when 16 industry segments reported more than 10% of their aging dollars were severely delinquent.

This joint report expands upon the Credit Research Foundation's quarterly report, the National Summary of Domestic Trade Receivables (NSDTR), by providing aging A/R percentages on 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 the 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. For more information, visit dnb.com/tradeexchange.

This report lists 211 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, and 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	78.9%	17.2%	1.6%	1.9%	0.5%	
07	Agricultural services	94.3%	3.6%	1.1%	0.5%	0.6%	
5191	Whol farm supplies	71.6%	11.4%	2.6%	2.0%	12.4%	



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
0781	Landscape services	68.5%	18.9%	6.4%	2.7%	3.6%	
4724	Travel agency	82.6%	12.2%	2.7%	1.2%	1.3%	
4725	Tour operator	91.9%	5.3%	2.2%	0.1%	0.4%	
73	Business services	76.6%	9.8%	5.0%	3.8%	4.7%	
7353	Heavy construction equipment rental	53.5%	24.3%	9.9%	4.3%	8.0%	
7359	Equipment rental/leasing	42.4%	11.5%	16.4%	15.3%	14.4%	
7361	Employment agency	63.2%	21.5%	6.5%	2.8%	6.1%	
7363	Help supply services	67.6%	14.4%	9.2%	4.7%	4.1%	
7389	Business services	89.3%	1.5%	0.9%	2.8%	5.5%	
76	Miscellaneous repair services	63.2%	14.7%	5.5%	3.4%	13.3%	
7699	Repair services	63.7%	14.9%	5.5%	3.1%	12.7%	



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	88.6%	7.1%	1.9%	1.0%	1.4%	40.49
2812	Mfg alkalies/chlorine	90.3%	5.6%	1.7%	1.0%	1.4%	
2813	Mfg industrial gases	80.5%	12.0%	3.0%	2.0%	2.6%	
2816	Mfg inorganic pigments	97.3%	2.5%	0.2%	0.0%	0.0%	
2819	Mfg industrial inorganic chemicals	81.8%	9.3%	4.0%	1.6%	3.3%	
2821	Mfg plastic materials/resins	92.4%	5.6%	1.1%	0.6%	0.3%	
2834	Mfg pharmaceutical preparations	90.7%	6.3%	0.9%	0.5%	1.7%	
2851	Mfg paints/allied products	91.3%	6.0%	1.6%	0.5%	0.6%	
2869	Mfg industrial organic chemicals	84.7%	9.6%	3.1%	1.6%	1.1%	
2899	Mfg chemical preparations	83.9%	11.4%	2.2%	1.7%	0.9%	
5169	Whol chemicals/products	87.0%	8.7%	2.2%	1.3%	0.9%	



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	51.4%	10.4%	2.7%	1.6%	33.9%	
1542	Nonresidential construction	51.0%	10.5%	2.6%	1.6%	34.3%	
16	Heavy construction, except building construction, contractor	61.0%	24.7%	8.1%	2.5%	3.7%	
17	Construction - special trade contractors	69.7%	20.9%	6.1%	2.0%	1.3%	
1711	Plumbing/heating/air cond contractor	65.0%	18.3%	9.2%	4.0%	3.5%	
1731	Electrical contractor	71.0%	16.9%	7.3%	3.0%	1.9%	
5032	Whol brick/stone material	61.7%	30.2%	6.5%	1.1%	0.5%	
5033	Whol roofing/siding/insulation	77.7%	13.7%	3.6%	1.2%	3.8%	
5082	Whol construction/mining equipment	53.8%	24.1%	9.4%	4.6%	8.0%	



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	87.8%	8.1%	2.3%	0.5%	1.3%	
2221	Manmade broadwoven fabric mill	69.6%	16.4%	5.8%	3.2%	5.1%	
2273	Mfg carpets/rugs	90.7%	6.9%	1.9%	0.2%	0.4%	
23	Apparel, finished products from fabrics & similar materials	75.2%	16.1%	2.9%	2.1%	3.7%	
2325	Mfg mens/boys trousers	67.4%	21.6%	4.2%	1.0%	5.8%	
2329	Mfg mens/boys clothing	79.4%	15.2%	2.4%	0.8%	2.3%	
25	Furniture and fixtures	78.4%	13.0%	3.6%	1.7%	3.4%	35.60
2511	Mfg wood household furniture	78.3%	16.8%	2.7%	1.0%	1.2%	
2512	Mfg upholstered household furniture	83.9%	11.1%	2.8%	1.7%	0.6%	
2521	Mfg wood office furniture	74.1%	17.3%	2.4%	1.1%	5.1%	
2522	Mfg office furniture-nonwood	75.4%	11.5%	4.2%	2.5%	6.4%	
2542	Mfg partitions/fixtures-nonwood	80.0%	14.7%	3.6%	1.3%	0.4%	
31	Leather and leather products	81.7%	12.3%	3.6%	1.4%	1.1%	
3949	Mfg sporting/athletic goods	78.4%	16.1%	1.1%	1.0%	3.4%	
5021	Whol furniture	71.6%	10.4%	4.9%	3.9%	9.3%	
5023	Whol home furnishings	87.0%	10.2%	2.1%	0.4%	0.3%	
5091	Whol sporting/recreational goods	84.6%	14.6%	0.7%	0.1%	0.1%	
5094	Whol jewelry/precious stones	64.9%	15.7%	7.2%	1.7%	10.5%	
5122	Whol drugs/sundries	64.6%	13.7%	4.6%	5.3%	11.8%	
5136	Whol mens/boys clothing	75.8%	13.3%	1.0%	0.1%	9.8%	



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
29	Petroleum refining and related industries	96.9%	1.6%	0.6%	0.3%	0.6%	42.20
2911	Petroleum refiner	97.1%	1.4%	0.6%	0.2%	0.7%	
49	Electric, gas and sanitary services	87.1%	6.9%	1.7%	0.8%	3.5%	
4911	Electric services	87.6%	6.5%	1.5%	0.8%	3.6%	
5171	Petroleum bulk station	48.0%	47.6%	3.6%	0.5%	0.2%	
5172	Whol petroleum products	77.0%	7.5%	6.3%	4.1%	5.1%	



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	84.6%	10.3%	1.9%	0.9%	2.3%	26.97
2026	Mfg fluid milk	81.7%	13.1%	0.7%	0.8%	3.7%	
2033	Mfg canned fruits/vegetables	92.1%	6.6%	0.4%	0.4%	0.5%	
2052	Mfg cookies/crackers	96.5%	2.5%	0.7%	0.1%	0.2%	
2053	Mfg frozen bakery products	73.2%	18.4%	5.8%	1.2%	1.4%	
2066	Mfg chocolate/cocoa products	82.5%	15.7%	0.8%	0.6%	0.3%	
2099	Mfg food preparations	83.6%	7.9%	3.1%	1.4%	4.1%	
5141	Whol general groceries	77.5%	11.0%	2.1%	0.8%	8.6%	
5142	Whol packaged frozen goods	69.4%	12.6%	2.0%	1.0%	15.1%	
5149	Whol groceries	85.6%	8.6%	1.4%	0.8%	3.7%	
5153	Whol grain/field beans	79.3%	13.7%	2.1%	1.3%	3.6%	



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	75.4%	11.9%	6.3%	2.2%	4.1%	41.70
3531	Mfg construction machinery	89.0%	9.6%	1.0%	0.1%	0.2%	
3533	Mfg oil/gas field machinery	42.7%	17.0%	5.1%	3.2%	32.0%	
3535	Mfg conveyors/equipment	65.2%	15.4%	8.6%	5.0%	5.8%	
3554	Mfg paper industrial machinery	89.1%	6.3%	1.4%	0.9%	2.3%	
3561	Mfg pumps/pumping equipment	85.1%	12.3%	1.5%	0.4%	0.6%	
3568	Mfg power transmission equipment	78.4%	12.9%	3.0%	1.5%	4.3%	
3589	Mfg service industry machinery	72.9%	14.4%	7.8%	4.2%	0.7%	



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
2822	Mfg synthetic rubber	87.4%	10.7%	0.8%	0.4%	0.7%	
30	Rubber and miscellaneous plastic products	77.5%	17.7%	2.2%	1.1%	1.5%	
3011	Mfg tires/inner tubes	76.2%	20.7%	1.8%	0.4%	0.9%	
3053	Mfg gaskets/packing/sealing devices	51.4%	31.7%	12.7%	3.7%	0.5%	
3061	Mfg mechanical rubber goods	73.9%	20.4%	3.8%	1.7%	0.2%	
3069	Mfg fabricated rubber products	74.9%	10.1%	1.6%	1.7%	11.7%	
3081	Mfg unsupported plastic film/sheet	71.6%	16.8%	4.6%	3.1%	4.0%	
3086	Mfg plastic foam products	77.7%	11.1%	3.1%	2.1%	6.0%	
3089	Mfg plastic products	82.0%	9.3%	2.4%	3.5%	2.8%	
32	Stone, clay, glass, and concrete products	82.9%	10.8%	2.5%	0.6%	3.2%	40.38
3231	Mfg products-purchased glass	65.1%	26.0%	5.8%	1.4%	1.6%	
3429	Mfg hardware	83.6%	6.9%	2.6%	6.9%	0.0%	
3491	Mfg industrial valves	75.6%	13.3%	4.0%	1.5%	5.7%	
3494	Mfg valves/pipe fittings	85.4%	6.6%	3.6%	0.9%	3.6%	
3496	Mfg misc fabricated wire products	70.2%	20.0%	4.1%	2.0%	3.7%	
3571	Mfg electronic computers	76.0%	10.9%	10.3%	1.0%	1.7%	
3585	Mfg refrigeration/heating equipment	77.2%	11.5%	4.9%	2.5%	3.8%	
3593	Mfg fluid power cylinders	66.0%	25.7%	5.2%	2.2%	1.0%	
38	Measuring, photographic, medical, & optical goods, & clocks	77.5%	10.0%	3.8%	2.0%	6.8%	
3822	Mfg environmental controls	67.3%	12.4%	6.3%	3.8%	10.2%	
3823	Mfg process control instruments	76.4%	13.6%	4.6%	2.9%	2.6%	
3841	Mfg surgical/medical instruments	70.3%	11.5%	5.2%	3.2%	9.8%	
3842	Mfg surgical appliances/supplies	82.5%	8.6%	3.1%	1.2%	4.7%	
39	Miscellaneous manufacturing industries	81.9%	11.8%	1.8%	0.6%	3.9%	39.90



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	63.8%	25.6%	5.5%	1.8%	3.3%	43.99
1422	Crushed/broken limestone	66.2%	26.2%	5.9%	1.1%	0.5%	
33	Primary metal industries	86.1%	9.5%	2.2%	0.9%	1.3%	40.18
3312	Blast furnace-steel works	84.4%	11.8%	2.5%	1.1%	0.3%	
3317	Mfg steel pipe/tubes	39.7%	46.1%	12.3%	1.1%	0.8%	
3321	Gray/ductile iron foundry	57.6%	30.0%	4.0%	2.0%	6.5%	
3354	Mfg aluminum extruded products	83.3%	14.0%	1.1%	0.3%	1.4%	
3357	Nonferrous wiredrawing/insulating	83.6%	8.1%	1.8%	0.9%	5.5%	
34	Fabricated metal products	81.9%	9.3%	2.9%	3.0%	2.9%	37.30
3433	Mfg heating equipment-nonelectric	78.5%	16.9%	3.5%	1.0%	0.2%	
3441	Structural metal fabrication	82.0%	9.4%	3.5%	1.3%	3.8%	
3442	Mfg metal doors/sash/trim	74.5%	14.4%	4.7%	2.3%	4.1%	
3443	Mfg fabricated plate work	90.8%	5.7%	1.4%	0.8%	1.3%	
3444	Mfg sheet metalwork	77.6%	7.3%	1.5%	0.9%	12.7%	
3448	Mfg prefabricated metal buildings	76.4%	18.6%	3.4%	0.2%	1.4%	
3469	Mfg metal stampings	70.1%	15.8%	7.3%	2.4%	4.4%	
3479	Coating/engraving service	80.5%	13.4%	2.8%	0.9%	2.4%	
5051	Metals service center	71.6%	14.5%	8.6%	2.7%	2.6%	



Retail

Companies in the 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	84.3%	12.2%	2.6%	0.6%	0.3%	
5211	Ret lumber/building materials	82.4%	13.7%	3.0%	0.7%	0.3%	
55	Automotive dealers and gasoline service stations	71.5%	7.5%	12.6%	3.5%	4.9%	
5511	Ret new/used automobiles	93.7%	5.1%	0.9%	0.2%	0.1%	
5531	Ret auto/home supplies	64.5%	4.4%	18.0%	5.7%	7.3%	
5541	Gasoline service station	80.8%	12.4%	5.0%	0.3%	1.4%	
56	Apparel and accessory stores	80.5%	14.6%	2.3%	1.0%	1.7%	
57	Home furniture, furnishings and equipment stores	54.3%	18.6%	9.0%	4.7%	13.4%	
5712	Ret furniture	54.1%	20.9%	9.7%	4.0%	11.4%	
5734	Ret computers/software	54.1%	18.4%	9.0%	4.9%	13.7%	
59	Miscellaneous retail	83.2%	10.6%	2.8%	1.2%	2.1%	26.06
5961	Ret mail-order house	84.0%	10.0%	2.8%	1.2%	2.1%	
5999	Ret misc merchandise	80.2%	12.4%	3.6%	1.4%	2.5%	



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.

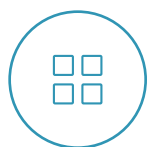
SIC Code	Industry	% Paying Current	Up To 30 Days Late	30-60 Days Late	60-90 Days Late	91+ Days Late	CRF DSO
36	Electronic & other electrical equipment & components	90.7%	5.6%	1.5%	0.7%	1.5%	51.27
3612	Mfg transformers	68.2%	14.9%	6.8%	3.3%	6.8%	
3613	Mfg switchgear/switchboards	92.0%	6.2%	0.8%	0.4%	0.7%	
3621	Mfg motors/generators	87.1%	8.2%	1.4%	0.8%	2.5%	
3625	Mfg relays/industrial controls	89.1%	6.0%	2.8%	1.0%	1.0%	
3646	Mfg commercial lighting fixtures	86.4%	7.8%	2.3%	1.3%	2.3%	
3648	Mfg lighting equipment	85.8%	6.2%	2.2%	1.3%	4.5%	
3651	Mfg home audio/video equipment	91.7%	2.8%	3.5%	0.6%	1.5%	
3672	Mfg printed circuit boards	98.0%	1.2%	0.5%	0.3%	0.0%	
3674	Mfg semiconductors/related devices	95.2%	4.1%	0.6%	0.1%	0.1%	
3679	Mfg electronic components	85.1%	11.5%	3.2%	0.2%	0.0%	
48	Communications	62.1%	16.2%	5.2%	5.6%	11.0%	
4813	Telephone communications	50.1%	14.6%	5.6%	4.1%	25.7%	
5045	Whol computers/peripherals	79.6%	13.8%	4.0%	1.7%	1.0%	
5063	Whol electrical equipment	72.7%	15.4%	5.2%	2.4%	4.3%	
5064	Whol appliances/tv/radio	93.1%	6.1%	0.2%	0.1%	0.6%	
5065	Whol electronic parts/equipment	88.2%	7.3%	2.5%	1.0%	1.1%	
7371	Custom computer programming	74.3%	13.6%	4.2%	2.4%	5.6%	
7372	Prepackaged software services	88.0%	6.4%	2.2%	0.7%	2.7%	
7373	Computer systems design	83.6%	11.3%	1.9%	1.3%	1.9%	
7374	Data processing/preparation	90.6%	3.7%	1.9%	3.1%	0.7%	
7379	Computer related services	84.6%	8.6%	2.6%	1.7%	2.6%	



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	84.1%	8.8%	3.0%	1.2%	3.0%	
3711	Mfg motor vehicle/car bodies	79.1%	12.2%	4.0%	2.1%	2.6%	
3714	Mfg motor vehicle parts/accessories	89.2%	6.9%	1.6%	0.6%	1.7%	
42	Motor freight transportation	73.6%	11.0%	4.9%	3.5%	7.1%	
4212	Local trucking operator	53.2%	24.6%	9.9%	4.1%	8.2%	
4213	Trucking operator-nonlocal	74.0%	10.4%	4.8%	3.5%	7.3%	
4226	Special warehouse/storage	79.7%	16.7%	2.3%	0.7%	0.5%	
44	Water transportation	77.5%	15.1%	3.0%	2.0%	2.4%	
45	Transportation by air	93.7%	4.8%	1.1%	0.4%	0.1%	
4512	Scheduled air transportation	91.2%	6.1%	1.5%	1.0%	0.3%	
47	Transportation services	71.4%	17.0%	5.3%	2.3%	4.0%	40.38
4731	Freight transportation arrangement	71.2%	17.1%	5.3%	2.3%	4.1%	
5012	Whol autos/motor vehicles	71.9%	20.9%	3.4%	1.7%	2.1%	
5013	Whol auto parts/supplies	88.2%	6.0%	1.6%	1.5%	2.8%	
5014	Whol tires/tubes	77.9%	17.4%	2.0%	0.6%	2.1%	
5088	Whol transportation equipment	74.0%	2.1%	9.7%	12.9%	1.3%	
75	Automotive repair, services and parking	61.4%	24.0%	4.8%	5.2%	4.6%	
7513	Truck rental/leasing	62.4%	24.2%	4.2%	5.3%	3.9%	
7514	Passenger car rental	51.4%	23.3%	9.5%	4.7%	11.2%	



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	75.7%	13.1%	5.5%	2.4%	3.3%	40.46
5046	Whol commercial equipment	76.3%	13.5%	3.6%	2.3%	4.4%	
5047	Whol medical/hospital equipment	51.9%	0.4%	19.0%	9.0%	19.7%	
5048	Whol ophthalmic goods	79.3%	14.3%	3.6%	2.2%	0.7%	
5049	Whol professional equipment	29.9%	23.6%	28.8%	7.8%	9.9%	
5072	Whol hardware	82.1%	12.3%	3.5%	1.4%	0.8%	
5074	Whol plumbing equipment/supplies	61.6%	24.3%	9.3%	4.6%	0.2%	
5075	Whol heat/air cond equipment/supplies	75.8%	17.1%	4.1%	2.6%	0.4%	
5083	Whol farm/garden machinery	66.8%	18.7%	6.9%	2.7%	5.0%	
5084	Whol industrial equipment	59.2%	20.9%	8.0%	3.9%	8.0%	
5085	Whol industrial supplies	73.3%	15.9%	5.2%	3.6%	2.1%	
5087	Whol service establishment equipment	81.2%	13.2%	3.4%	1.3%	0.9%	
5099	Whol durable goods	83.9%	10.5%	2.9%	1.3%	1.4%	
51	Wholesale trade - nondurable goods	78.5%	11.9%	3.4%	1.9%	4.4%	37.52
5162	Whol plastic materials/shapes	90.3%	6.8%	1.9%	0.6%	0.4%	
5199	Whol nondurable goods	85.2%	9.9%	2.6%	1.5%	0.8%	



Wood and Paper

Wood companies manufacture or distribute dimensional lumber; veneers, plywood, engineered wood members, or reconstituted wood products; and 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	83.8%	9.7%	3.1%	1.8%	1.6%	
2421	Sawmill/planing mill	87.5%	8.9%	1.4%	0.7%	1.5%	
2431	Mfg millwork	80.2%	13.5%	3.3%	1.5%	1.6%	
2434	Mfg wood kitchen cabinets	74.3%	14.7%	5.8%	4.1%	1.0%	
2436	Mfg softwood veneer/plywood	96.8%	2.8%	0.3%	0.1%	0.0%	
2448	Mfg wood pallets/skids	82.4%	10.5%	3.2%	1.3%	2.6%	
2499	Mfg wood products	44.2%	8.0%	24.4%	14.4%	9.1%	
26	Paper and allied products	92.1%	4.3%	0.7%	0.3%	2.6%	35.86
2621	Paper mill	95.5%	4.0%	0.3%	0.1%	0.1%	
2653	Mfg corrugated/solid fiber boxes	92.2%	5.8%	0.9%	0.4%	0.7%	
27	Printing, publishing and allied industries	77.8%	10.4%	3.9%	2.1%	5.8%	
2711	Newspapers-publishing/printing	51.4%	21.4%	10.6%	7.4%	9.2%	
2731	Books-publishing/printing	91.3%	5.0%	1.4%	0.7%	1.7%	
2741	Misc publishing	37.7%	8.4%	3.8%	2.4%	47.7%	
2752	Lithographic commercial printing	91.0%	7.1%	1.2%	0.4%	0.3%	
2759	Commercial printing	62.1%	20.7%	6.8%	4.5%	6.0%	
5031	Whol lumber/plywood/millwork	79.2%	14.3%	4.0%	1.3%	1.2%	
5111	Whol printing/writing paper	71.1%	25.0%	3.3%	0.6%	0.0%	
5112	Whol stationery/office supplies	81.8%	12.9%	2.2%	0.8%	2.4%	
5113	Whol industrial/service paper	63.9%	10.2%	15.8%	6.5%	3.6%	

For additional resources that can help your organization with accounts receivable management, visit dnb.com/receivables.

ABOUT DUN & BRADSTREET®

Dun & Bradstreet, a leading global provider of B2B data, insights and AI-driven platforms, helps organizations around the world grow and thrive. Dun & Bradstreet's Data Cloud fuels solutions and delivers insights that empower customers to grow revenue, increase margins, manage risk, and help stay compliant—even in changing times. Since 1841, companies of every size have relied on Dun & Bradstreet. Dun & Bradstreet is publicly traded on the New York Stock Exchange (NYSE: DNB). Twitter: @DunBradstreet

© Dun & Bradstreet, Inc. 2022. All rights reserved. (CR-01203516012793562 12/22)

dnb.com

