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Content Evaluation Pilot Study

by

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1. Executive Summary

The Content Evaluation Pilot Study of the 1982 Economic Censuses was designed to determine the feasibility of conducting a full scale Content Evaluation of the 1987 Economic Censuses for the more complex items on the census questionnaire. The study was also intended to identify problems respondents have had in reporting accurate figures for the more complex items on the census questionnaires and to develop recommendations that will help reduce these reporting problems in the 1987 Economic Censuses.

Statistical Research Division (SRD) personnel conducted a total of forty-seven interviews at establishments with members of Construction Statistics Division (CSD), Economic Surveys Division (ESD), Industry Division (IND), and Business Division (BUS). Establishments and company headquarters were selected by the subject matter divisions, who also supplied copies of the 1982 census questionnaires and other materials used during the interviews. Inventories, assets, capital expenditures, and rental payments were the primary topics covered in the interviews at the establishment level. Interviews at the company headquarters level, however, included questions regarding receipts, payroll, and employment when time permitted.

The main conclusion of the study is that a full scale content evaluation of the 1987 Economic Census is not recommended for assets, inventories and capital expenditures at the establishment level. Consideration should be given, however, to conducting a future evaluation to resolve the difference between the reported company figures and the sum of the figures reported by the establishments of the company for the same items. A content evaluation of receipts, payroll, and employment at the company level could be useful in measuring the accuracy of the reported figures in future Economic Censuses.

Many of the reporting problems that were encountered occurred because the respondent did not understand the question or the definitions were not clearly stated. Changes to question wording, respondent instructions, and question format could greatly reduce these problems and ultimately reduce respondent error.

2. Detailed Findings

Thirteen industry establishments, seventeen construction establishments, five wholesale trade establishments, and twelve company headquarters were interviewed. The interviews with construction and industry establishments focused on assets, inventories, capital expenditures, and depreciation. The interviews with company headquarters included rental payments, inventories, assets, capital expenditures, depreciation, employment, payroll, and receipts. The interviews with wholesale trade establishments covered inventories but did not include assets or capital expenditures because they were not on the census questionnaire. Although the interviews focused on these topics, if the respondent indicated there were problems with other items or one of the interviewers noticed a possible reporting error, these other topics would also be included. The interviews were generally limited to 30-45 minutes.

Members of CSD, ESD, IND, and BUS selected the establishments or company headquarters to be interviewed. Selections were sometimes made based on an apparent reporting problem or a particular characteristic of their business activity. Others were basically picked at random or because of their geographic location. The subject matter divisions also supplied copies of the questionnaires and other materials used during the interviews, as well as providing personnel with the background in the subject matter areas that was invaluable during the interviews. The interviews were set up by telephone

with the individual who completed the 1982 census questionnaires whenever possible, but if that person was no longer available, attempts were then made to contact the individual who would most likely be completing the form in 1988. The telephone conversation briefly described the purpose of the study and the content of the interview to the potential respondent.

The purpose of the pilot study was to determine the feasibility of conducting a full scale content evaluation of the 1987 Economic Censuses for the items covered in the inquiry. In the process of making this determination, a number of reporting problems related to question format, question wording, and respondent's instructions were detected. A number of recommendations that may help reduce these problems in 1987 have been developed for census planners.

2.1 Feasibility of a Complete Content Evaluation

A complete content evaluation of assets, capital expenditures and inventories using a probability sample is not recommended for the 1987 economic censuses.

The primary consideration in determining the feasibility of conducting a complete content evaluation is the ability to collect accurate data by reinterview that can be used to measure the accuracy of the tabulated data. This has been done in previous content evaluations by asking the respondent if each component of the item of inquiry was included in or excluded from the reported figures. This approach will not work with assets, inventories and capital expenditures, because the list of components for these items is virtually endless.

Each interview conducted for the pilot study began with a general discussion about the type of business in which the establishment was engaged. The information gained during these discussions provided a basis for

more specific questioning regarding the components of assets, inventories and capital expenditures. This approach was effective in obtaining the information desired for the pilot study but not appropriate for a full scale content evaluation. It would be extremely difficult to train interviewers to conduct this type of interview, and consistency between interviews would be difficult to maintain.

There was also little indication that accurate and reliable data could be obtained through reinterview if unreliable data was reported in the census. The reported figures for total assets, total expenditures and total inventories were, for the most part, book figures. The most common problems were providing the break down of categories within these items. It was found that if the accounting records for an establishment did not show expenditures for new versus used equipment or expenditures for machinery versus equipment, accurate data for these break downs could not usually be obtained in a reinterview.

2.2 Other Findings

A number of reporting problems were detected during the interviewing that should be given consideration in planning for the 1987 Economic Censuses. These findings and recommendations are based on responses to the 1982 Economic Censuses, conversations with the respondents during the interviews, and subsequent conversations between the interviewers. It must be realized, however, that they are based on a small sample of individual cases and are not derived from statistical analysis. It is, therefore, important to carefully consider any possible adverse effect of each recommendation before implementation. Further testing may, in some cases, be required. Pertinent portions of each questionnaire are included in the appendix.

2.2.1 Assets, Capital Expenditures and Depreciation

Providing accurate figures for total value of depreciable assets was not a problem for almost all establishments and company headquarters that were interviewed. There were a number of cases, however, where the break down of "buildings and structures" versus "machinery and equipment" was either not available or not correctly reported. Questions pertaining to building and machine rental were used in the interviews to improve coverage of assets. Some errors were consequently found in reporting rental payments.

One problem that was found for construction and manufacturing establishments as well as company headquarters was the lack of availability of book figures for depreciation before tax returns are completed in April. Good estimates were generally available, however.

2.2.1.1 Construction - Assets, Capital Expenditures and Depreciation

The reporting of assets was, for the most part, very good. Nine of the seventeen establishments visited reported no building or structure assets, one establishment had included the value of land in the reported figure, and the other seven reported book figures that were considered accurate. There were no problems detected in reporting the value of machinery and equipment.

Construction establishments are expected to report all rental payments in item 13 "rental or lease of machinery, equipment, and structures" regardless of who owns these assets. This is not consistent with manufacturing. The instructions for the manufacturing form (MA-1000) states: "If the establishment maintains a tenant relationship with the parent company or one of its subsidiaries and pays "rent" for the use of either plant or equipment, the gross value of the assets made available to the establishment should be reported as if the establishment owned them." This has the effect of understating assets and overstating rental payment for construction

establishments as compared to other trade areas. It also creates an inconsistency between the multi-unit establishments' reporting of assets and rental payments and the company reporting on the "Enterprise Summary Report" (ES-9100).

There were a few cases where the respondent was unsure if an asset should be classified as a structure or machinery. A road resurfacing company owned an asphalt plant that was semi-permanently installed. The plant is not inside a structure and could be moved if necessary, so they included it under machinery and equipment. One respondent was unsure if scaffolding should be included as a structure, or machinery and equipment. Although both respondents reported correctly, it may be possible to clarify the distinction between structures and machinery by rewording the column headings on the questionnaire.

Two of the establishments interviewed entered thousand digits under "mil." and dollar digits under the "thou." for all the assets, capital expenditures and depreciation entries. This problem is not always easy to detect without contacting the company or establishment. The extent to which this occurs should be determined and possible format changes to the questionnaire should be considered. The respondents are requested to provide "capital expenditures for new structures" and "capital expenditures for used structures" but there is no instructions indicating were to include expenditures for capital improvements made to existing structures.

2.2.1.2 Manufacturing - Assets, Capital Expenditures, and Depreciation

There were almost no reporting problems found in the entries for assets at the manufacturing establishments that were interviewed. All of the establishments maintained records of depreciable assets that provided book figures for the value of the buildings and machinery. There were also no problems found with classifying assets as buildings versus machinery.

Accurate records were maintained for capital expenditures for all of the establishments interviewed, although one company had a problem with transfers between plants. One establishment correctly reported the transfer as a retirement, but the establishment receiving the asset reported it as a negative retirement instead of an expenditure for used equipment.

Another establishment interviewed had a similar problem with assets received from other establishments within the company, and the value was not reported. It should have been reported as a "capital expenditure for used machinery" valued at it's original cost but since there was no money exchange he did not consider it an expenditure. A suggestion was made by the respondent to provide an additional category of "value of net transfers" to accommodate these situations.

Items 8b and 8c from the MA-1000 are worded as follows:

8b. Capital expenditures for new buildings and machinery.

8c. Capital expenditures for used buildings and machinery.

This wording does not clarify where to include capital improvements made to existing structures. To be consistent with the Enterprise Summary Report the cost of capital improvements should be included in 8b.

2.2.1.3 Enterprise Summary Reports - Assets, Capital Expenditures and Depreciation

Book figures were available for assets for all of the companies interviewed, but two companies could not provide a breakdown for buildings versus machinery. Book values were also given for total capital expenditures for all the companies interviewed. Two companies, however, could not provide any of the break downs for capital expenditures, one could not provide new versus used building expenditures, one could not separate computer expenditures versus cars, trucks, etc., and one could not separate building versus machinery.

2.2.2 Inventories

The most frequent problems with reporting inventories were related to the format of the question. A few establishments could not provide a figure for LIFO reserve, and therefore could not provide a total value for inventories at cost or market value. The inventory figures for several of the large companies were greatly understated because they had contract work that involved progress payments, and they reported net value of progress payments instead of gross value of progress payments.

2.2.2.1 Construction - Inventories

The inventories maintained by the construction establishments interviewed were, for the most part, fairly small or none at all. Seven of the seventeen establishments reporting '0', and five reported less than \$50,000. The two companies that reported the largest inventory figures maintain a manufacturing facility as well as a construction or installation service.

The only establishment that reported erroneously was a road grader that reported truck parts (mostly tires) as inventories. These should not have been reported as inventories, because they are not considered construction materials.

2.2.2.2 Manufacturing - Inventories

Two of the thirteen establishments interviewed had a problem with reporting inventories. The first company could provide a figure for total inventories, but could not give figures for finished goods, work-in-process, or materials and supplies.

Another company (ship builder) operates almost exclusively under contracts involving progress payments. All payments received on these contracts were deducted from the work-in-process inventories. At the end of 1982 the payments received exceeded the value of the work-in-process and a

negative value was reported for work-in-process inventories. Although an accurate figure could not be provided during the interview, a conservative estimate for work-in-process in 1982 for this establishment would be in excess of 2 billion.

The reporting of "finished goods" and "Materials, supplies, fuels etc." were generally very good. The value of "work-in-process" however was more difficult for some establishments to determine, especially when there were many steps in the production process or when the amount of work-in-process was excessive. Generally a standard value is established for each stage of processing that includes cost of materials, labor, and overhead. The total inventory figure for work-in-process is then computed based on the inventory count at each stage of processing and these standard values. Although placing a value on work-in-process is sometimes difficult, it has to be done for tax reporting and is therefore available for census reporting.

Six of the establishments interviewed used LIFO costing and had no problem computing LIFO reserve for census reporting. There were also no problems with the format of the inventory question for the establishments interviewed.

2.2.2.3 Enterprise Summary Report - Inventories

The companies interviewed for the Enterprise Summary Report were mostly large corporations (eight of the twelve had receipts in excess of one billion). Four of these companies perform contract work for the government involving progress payments and three of the four reported net of progress payments instead of gross value for inventories. The effect of reporting net instead of gross values is estimated to understate inventory values for these

four companies by about 50%. All four companies indicated that they would have provided figures for inventory values gross of progress payments if instructions clearly stated what was wanted.

Four of the companies interviewed had problems with the format of the inventory questions. All had the correct values, but they were entered in the wrong places. There seemed to be no consistency or pattern to the problems that were found, but a format change to the question should be considered.

There was only one company that did not provide a value for LIFO reserve, and they indicated in the interview that they would have to contact every establishment to obtain that figure.

2.2.2.4 Wholesale Trade - Inventories

The establishments interviewed reported figures for inventories that were considered accurate, but there were a few minor problems worth mentioning. One of the companies interviewed operates a farmers' co-op where all census forms are completed at the main office. Although total inventories for the entire co-op are accurate, accurate records are not kept for transfers between establishments. This may result in some inaccuracies at the establishment level.

A wholesale distributor of heating oil, kerosine, gasoline, and motor oil provided accurate figures for all inventories except they did not report some gasoline they delivered to a retailer to sell on consignment. The value of the gasoline omitted, however, was less than 5% of their total inventory figure.

Based on the five interviews completed at wholesale trade establishments, LIFO costing does not provide sufficient tax advantages to warrant the additional accounting problems it creates. Turnover in inventories is fairly rapid, and inflation has been minimal. One company that reported LIFO costing indicated LIFO reserve was only about 3% of total inventories.

2.2.3 Recommendations for 1987 Economic Census

Some of the reporting problems found during the interviews were the result of the respondent not having the information requested. In many cases, however, the information was available but the respondent did not interpret the census question or questions correctly. Efforts should be made to clarify the items on the questionnaires that have been shown to be confusing for some respondents. The following recommendations have been developed based on the interviews that were conducted and discussions between the interviewers afterwards.

2.2.3.1 Construction

Item 13b (structures and related facilities, rented or leased). The wording on the questionnaire does not specifically ask for rental payments made for buildings and structures the establishment occupies or uses. A change in the wording might reduce the number of establishments that have these rental payments but don't report them.

Item 13 (Rental Payments). The question of whether the value of assets rented or leased from a parent company should be reported as an asset or a rental should be resolved.

Item 20 (Assets, Capital Expenditures). A format change should be considered to reduce the problem of respondents entering thousands digits in "mil." column and hundreds in "thou." column. There are also no instructions

given on how to report assets obtained through transfers from other establishments within the company, or how to place a value on these assets if no money is involved in the transfer.

Item 20b (Capital expenditures for NEW structures and machinery). There is no indication in the question wording that capital improvements to used structures and machinery should also be included in the entry.

Item 21 (Inventories). The instructions for this question should indicate that only construction materials should be included in the figures for total inventories. Items such as truck parts, fuels, small tools, office supplies etc. should not be included.

2.2.3.2 Manufacturing

Item 7 - (Inventories) An explanation is needed to clarify how to value work-in-process when contract work involving progress payments is being conducted by a company. This could be included in the instructions on the questionnaire or possibly in the letter that is sent with the questionnaire.

Instructions should specify that "items not held for resale, such as fixtures, equipment, and supplies" should not be included in inventories.

Item 8c - (Capital expenditures for used buildings and machinery) The respondent may be less likely to include capital improvements to used assets in Item 8c if it were stated "Capital expenditures for the purchase of used buildings and machinery." The instruction booklet states that capital improvements or new additions to existing structures should be included in Item 8b, but many of the respondents indicated they used the instruction book only when absolutely necessary.

Item 10 - (Rental Payments) None of the respondents interviewed could separate rental payments for land from the rental payments made for buildings on that land. If it is found that most establishments can not make this separation, it may be advisable not to ask them to try.

2.2.3.3 Enterprise Summary Report

Item A - (Receipts). A few examples of "non-operating income" may alert the respondent to some income he might otherwise include in business receipts. Some examples are: interest, rent, dividends, and gain from the sale of assets.

Item C - (Cost of Fringe Benefits) The term "Fringe Benefits" might be changed to "Employee Benefits." One respondent (construction interview) said he did not include workmen's compensation because he did not consider it a "fringe" benefit because it was required by law.

Item D - (Rental Payments). Consideration should be given to eliminating the statement that asks the respondent to exclude rental payments made for land on which building and structures are erected.

Item E - (Inventories). An explanation is needed to clarify how to value work-in-process when contract work involving progress payments is being conducted by a company. This could be included in the instructions on the questionnaire or possibly in the letter that is sent with the questionnaire.

Item E - (Inventories). The format of the inventory question resulted in problems for four of the respondents interviewed. Alternative formats should be developed and tested for the 1987 census.

2.2.3.4 Wholesale Trade

Item 5 - (Inventories). Reformating this question or changing the wording may reduce the problem of respondents giving total figures but not giving any indication of whether or not they use LIFO costing.

3. Additional Information

A number of the respondents indicated that the size of the forms were not convenient for photocopying, completing, and filing. Most indicated they would prefer questionnaires that were standard size (8½ x 11) even if they were more pages.

The microfilm copies of the census questionnaires produced very poor paper copies that were used in the interviewing. Efforts should be made to determine what can be done to improve the quality of the microfilm copy of the questionnaires for the 1987 Economic Censuses.



1982 CENSUS OF CONSTRUCTION INDUSTRIES
CONSTRUCTION OTHER THAN BUILDING CONSTRUCTION - CONTRACTORS

O.M.B. APPROVAL NO. 0607-03661 EXPIRES 12/84

NOTICE - Response to this inquiry is required by law (Title 13, U.S. Code). By the same law, your report to the Census Bureau is confidential. It may be seen only by sworn Census employees and may be used only for statistical purposes. The law also provides that copies retained in your files are immune from legal process.

In correspondence pertaining to this report, please refer to this Census File Number (CFN) **Employer Identification (EI) Number**

CC-1601 (REV)

Please complete this form and RETURN TO
BUREAU OF THE CENSUS
1201 East Tenth Street
Jeffersonville, Indiana 47134

DUE DATE: FEBRUARY 15, 1983
If you cannot file by the due date, a time extension request should be sent to the above address; please include your 11-digit Census File Number (CFN).

Note - Please read the instructions on page 4 before answering the questions. If this report does not pertain to your type of business, read How to Report on page 4. DO NOT DISCARD THIS FORM. If book figures are not available, reasonable estimates are acceptable.

KEEP THIS COPY FOR YOUR FILES

PLEASE COMPLETE AND RETURN THE FORM WHICH SHOWS YOUR NAME AND ADDRESS

CENSUS USE ONLY table with columns for CSD and USE ONLY, and rows for 881-885 and 886-890.

Please correct errors in name, address, and ZIP code. ENTER street and number if not shown.

Item 1 - EMPLOYER IDENTIFICATION NUMBER
Is the Employer Identification (EI) Number shown in the label the SAME as that used for this establishment on its latest 1982 Employer's Quarterly Federal Tax Return, Treasury Form 941?
094 1 YES
2 NO - Enter current EI Number

HOW TO REPORT DOLLAR FIGURES
Report dollars rounded to thousands. You may report to the nearest dollar. (Enter "0" if none.)
Example: If a figure is \$1,125,628, report either **PREFERRED** 1 125 628 or **Acceptable** 1 125 628

Item 2 - PHYSICAL LOCATION OF ESTABLISHMENT
Answer items a, b, c, and d.
NOTE: P.O. boxes or rural routes are not physical locations.
a. Same as shown in mailing label. If different, indicate change.
b. Is this establishment physically located inside the legal boundaries of the city, town, village, etc?
c. Type of municipality where physically located
d. Name of county where physically located

Item 6 - PAYROLL
What were the GROSS payments to employees of THIS ESTABLISHMENT for entire calendar year 1982?
a. Construction workers - See examples in Item 5a
b. All other employees - See examples in Item 6d
c. TOTAL payroll for 1982 - Sum of lines a and b

Item 3 - OPERATIONAL STATUS
a. How many months during 1982 did this firm or organization actively operate this establishment?
b. Mark (X) the ONE box which best describes this establishment at the end of 1982.
001 1 In operation
2 Temporarily or seasonally inactive
3 Ceased operation - Give date
4 Sold or leased to another operator - Give date AND enter name, etc., below

Item 7 - FIRST QUARTER PAYROLL
What were the GROSS payments to employees of THIS ESTABLISHMENT in the first quarter of 1982?

Item 8 - EMPLOYER COSTS FOR FRINGE BENEFITS, NOT INCLUDED IN PAYROLL, DURING 1982
a. Legally required contributions
b. Payments for voluntary programs
c. TOTAL employer costs for fringe benefits - Sum of lines a and b

Item 4 - ORGANIZATIONAL STATUS
Mark (X) the ONE box which best describes this establishment during 1982.
003 1 Individual proprietorship
2 Partnership
3 Cooperative association (taxable)
4 Cooperative association (tax-exempt)
5 Government - Specify
6 Corporation (do not mark if any form of cooperative association)
7 Other - Specify

Item 9 - CONSTRUCTION WORK SUBCONTRACTED OUT
How much was paid by this establishment during 1982 for work subcontracted to other construction contractors? (Include the value of materials sold to subcontractors.)

Item 10 - MATERIALS, COMPONENTS, AND SUPPLIES
How much was paid by this establishment during 1982 for materials, components, and supplies? (Exclude items reported in item 11 below.)

Item 11 - SELECTED POWER, FUELS, AND LUBRICANTS
How much was paid by this establishment during 1982 for the following?
a. Electricity
b. Natural gas
c. Gasoline and diesel fuel (includes gasohol)
Storage capacity total (Thousands of gallons)

Item 5 - NUMBER OF EMPLOYEES AND HOURS WORKED
How many paid employees, permanent or temporary, full-time or part-time, were on the payroll of THIS ESTABLISHMENT during the pay periods shown below?
a. Number of CONSTRUCTION WORKERS employed during pay period including the 12th of the month for the months shown.
b. TOTAL - Sum of lines (1) through (4)
c. Average number - Divide line b by 4
d. All other employees (pay period including March 12)
e. TOTAL number of employees - Sum of lines c and d
f. Hours worked by CONSTRUCTION WORKERS by quarter

Item 12 - SELECTED PURCHASED SERVICES
How much was paid by this establishment during 1982 for each of the following?
a. Communication (telephone, telegraph, etc.)
b. Repairs to machinery and equipment
c. Repairs to structures and related facilities
d. TOTAL selected purchased services - Sum of lines a through c

Item 13 - RENTAL OR LEASE OF MACHINERY, EQUIPMENT, AND STRUCTURES
How much was paid by this establishment in 1982 for the rental or lease of construction machinery and equipment, transportation equipment, production equipment, structures, office equipment, furniture, and fixtures? Do not include payments for subcontract work.
a. Machinery and equipment, rented or leased
b. Structures and related facilities, rented or leased
c. TOTAL rental or lease of machinery, equipment, and structures - Sum of lines a and b

Table with columns: JANUARY-MARCH, APRIL-JUNE, JULY-SEPTEMBER, OCTOBER-DECEMBER, TOTAL HOURS WORKED. Values: 108, 109, 110, 111, 112

Please enter your 11-digit Census File Number from the address label on page 1

Census File Number

Item 19 - STATES IN WHICH CONSTRUCTION WORK WAS DONE DURING 1982
Estimate the percentage of CONSTRUCTION RECEIPTS (item 14a) for work done in each State.

State	Key	Percent	State	Key	Percent	State	Key	Percent	State	Key	Percent	State	Key	Percent
Alabama	701	%	Hawaii	715	%	Michigan	728	%	North Carolina	737	%	Utah	749	%
Alaska	702	%	Idaho	716	%	Minnesota	727	%	North Dakota	738	%	Vermont	750	%
Arizona	704	%	Illinois	717	%	Mississippi	728	%	Ohio	739	%	Virginia	751	%
Arkansas	705	%	Indiana	718	%	Missouri	729	%	Oklahoma	740	%	Washington	753	%
California	706	%	Iowa	719	%	Montana	730	%	Oregon	741	%	West Virginia	754	%
Colorado	708	%	Kansas	720	%	Nebraska	731	%	Pennsylvania	742	%	Wisconsin	755	%
Connecticut	709	%	Kentucky	721	%	Nevada	732	%	Rhode Island	744	%	Wyoming	756	%
Delaware	710	%	Louisiana	722	%	New Hampshire	733	%	South Carolina	745	%	TOTAL CONSTRUCTION RECEIPTS (Item 14a)	100%	
Dist. of Columbia	711	%	Maine	723	%	New Jersey	734	%	South Dakota	746	%			
Florida	712	%	Maryland	724	%	New Mexico	735	%	Tennessee	747	%			
Georgia	713	%	Massachusetts	725	%	New York	736	%	Texas	748	%			

Item 20 - ASSETS, CAPITAL EXPENDITURES, AND DEPRECIATION IN 1982

	Structures, additions and related facilities, excluding land				Machinery and equipment				TOTAL Sum of columns (1) and (2)			
	Key	Mil.	Thou.	Dol.	Key	Mil.	Thou.	Dol.	Key	Mil.	Thou.	Dol.
a. Gross value of depreciable assets (usually original cost) at the BEGINNING of 1982	811				812				813			
b. Capital expenditures for NEW structures and machinery (excluding new automobiles, trucks, etc.) during 1982	814				815				816			
c. Capital expenditures for NEW automobiles, trucks, etc. (intended primarily for highway use) during 1982					817				818			
d. Capital expenditures for USED structures and machinery (including used automobiles, trucks, etc.) during 1982	819				820				821			
e. Retirements and disposition of depreciable assets (i.e., gross value of assets sold, retired, scrapped, destroyed, etc.) during 1982	822				823				824			
f. Gross value of depreciable assets at the END of 1982 (Should equal lines a + b + c + d - e)	825				826				827			
g. Depreciation charges during 1982	828				829				830			

Item 21 - INVENTORIES OF THIS ESTABLISHMENT AT END OF YEAR

	1981				1982			
a. Did this establishment have inventories at the end of the years specified?	831 <input type="checkbox"/> YES <input type="checkbox"/> NO				832 <input type="checkbox"/> YES <input type="checkbox"/> NO <i>If "NO" for both years, SKIP to item 22</i>			
b. Report inventories at cost or market using generally accepted accounting methods. For inventories at LIFO cost use the sum of the LIFO amount plus the LIFO reserve.	Key	Mil.	Thou.	Dol.	Key	Mil.	Thou.	Dol.
	833				835			
c. Report the amount of LIFO reserve included in the inventories on line b.	834				836			

Item 22 - Did this establishment sponsor any JOINT VENTURES during 1982?

837 NO - Continue with item 23
 YES - Did each of the joint ventures that you sponsored in 1982 receive a 1982 Census of Construction Industries questionnaire?
 838 YES - Continue with item 23
 NO - List the name, location of the job, and the EI Number for each sponsored joint venture that did not receive a 1982 Census of Construction Industries questionnaire.

NAME	LOCATION	EI Number (9 digits)

If more space is needed, continue in item 24 or attach a separate sheet.

NOTE Answer item 23 only if your Census File Number (CFN), shown in the address label of this report form, begins with a zero.

Item 23 - OWNERSHIP OR CONTROL - Refer to instructions for definitions of ownership and control. If more space is needed, continue in item 24 or attach a separate sheet.

a. Is this company owned or controlled by another company?
 837 YES
 NO

ENTER OWNING OR CONTROLLING COMPANY NAME, ADDRESS, ZIP CODE, AND EI NUMBER

EI Number (9 digits) [] [] [] [] [] [] [] [] []

b. Does this company own or control any other company or companies?
 838 YES
 NO

ENTER OWNED OR CONTROLLED COMPANY NAME, ADDRESS, ZIP CODE, AND EI NUMBER

EI Number (9 digits) [] [] [] [] [] [] [] [] []

Item 24 - REMARKS - Please use this space for any explanations that may be essential in understanding your reported data.

Item 25 - CERTIFICATION - This report is substantially accurate and has been prepared in accordance with instructions.

Name of person to contact regarding this report - Print or type

Period covered by this report FROM: Mo. Year TO: Mo. Year

Telephone Area code Number Extension Signature of authorized person Date

NOTICE - Response to this inquiry is required by law (title 13, U.S. Code). By the same law, your report to the Census Bureau is confidential. It may be seen only by sworn Census employees and may be used only for statistical purposes. The law also provides that copies retained in your files are immune from legal process.

Please complete this form and RETURN TO
BUREAU OF THE CENSUS
1201 East Tenth Street
Jeffersonville, Indiana 47134

Note - PLEASE READ ALL ACCOMPANYING INSTRUCTIONS

Item 1A - Employer Identification Number(s)
Is the Employer Identification (EI) Number printed in the upper right of the address box the SAME as that used for this establishment on its latest 1982 Employer's Quarterly Federal Tax Return, Treasury Form 941?

094 1 YES
2 NO - Enter current EI Number (9 digits)

In correspondence pertaining to this report please refer to this Census File Number (CFN)

Employer Identification (EI) Number

201 TAB
202 IND-6
203 AREA
204 INFL
205 CCS

Please correct errors in name, address, and ZIP code. ENTER street and number if not shown.

Item 1B - Physical location

a. Is this establishment located in the State, county, and place shown at the right (If blank or incomplete, please complete (1) through (4).)

1 YES - SKIP to part b
2 NO - Correct or complete lines (1) through (4)

(1) Number and street
(2) City, village, or other place State ZIP code
(3) County (4) If you corrected lines 1, 2, 3, give year moved to new location 19__

b. Is this establishment physically located inside the legal boundaries of the city, town, village, etc., indicated in part a(2)?
095 1 YES 2 NO 3 No legal boundaries 4 Don't know boundaries

c. Type of municipality indicated in part a(2)?
096 1 City, village, or borough 2 Town or township 3 Other or don't know

Item 1C - Organizational status

Mark (X) the ONE box which best describes this establishment during 1982.

003 1 Individual proprietorship
2 Partnership
3 Cooperative association (taxable)

4 Cooperative association (tax exempt)
5 Government - Specify
6 Other - Specify

HOW TO REPORT

Figures for dollars, plant-hours, KWH should be rounded to thousands. However, you may enter figures to nearest unit. Carefully enter your figures in the correct columns, e.g., if payroll is \$1,125,628, report either

Mil. - 000's	Thou. - 000's	Dol. - 000's	OR	Mil. - 000's	Thou. - 000's	Dol. - 000's
\$1	125			\$1	125	628

COMPLETE EACH ITEM, ENTER "0" WHEN APPROPRIATE	Key	1982	1981
		Number	Number
Item 2 - Number of employees at this establishment			
a. March	301		
b. May	302		
c. August	303		
d. November	304		
e. Sum of lines a-d	305		
f. Average number (Divide line e by 4)	306		
g. All other employees (pay period of March 12)	307		
h. TOTAL f and g (item 2)	308		

Item 5 - Cost of materials and services used	Key	1982			1981		
		Mil.	Thou.	Dol.	Mil.	Thou.	Dol.
a. Cost of materials, parts, components, containers, etc., used	321						
b. Cost of products bought and sold as such	222 10	322					
c. Cost of fuels consumed for heat or power	223 10	323					
d. Cost of purchased electricity (See item 6)	224 10	324					
e. Cost of contract work done for you by others	225 10	325					
f. TOTAL (Item 5)	326						

Item 3A - Annual payroll for employees in item 2, before deductions	Key	1982			1981		
		Mil.	Thou.	Dol.	Mil.	Thou.	Dol.
a. Production workers' wages	309						
b. All other salaries and wages	310						
c. TOTAL (item 3A)	311						

Item 6 - Quantity of electricity	Key	1982			1981		
		Mil.	Thou.	Units	Mil.	Thou.	Units
a. Purchased electricity (quantity comparable to cost as reported in item 5d)	327						
b. Generated electricity (gross less generating station use)	328						
c. Electrically sold or transferred to other establishments	329						

Item 3B - Employer's cost for fringe benefits (supplemental labor costs) (Exclude from item 3A)	Key	1982			1981		
		Mil.	Thou.	Dol.	Mil.	Thou.	Dol.
a. Legally required including Social Security	312						
b. Payments for voluntary programs	313						
c. TOTAL (item 3B)	314						

Item 7 - Inventories of this establishment at end of year (Report both years)	Key	END OF 1982			END OF 1981		
		Mil.	Thou.	Dol.	Mil.	Thou.	Dol.
a. Finished goods	335				331		
b. Work-in-process	336				332		
c. Materials, supplies, fuels, etc.	337				333		
TOTAL INVENTORIES - Sum of lines a through c equals d	338				334		
e. (1) Amount not subject to LIFO costing	368				364		
(2) Amount subject to LIFO costing	369				365		
f. (1) Amount of the LIFO reserve	370				366		
(2) LIFO value of line e(2)	371				367		

NOTE - The sum of lines e(1), f(1), and f(2) should equal line d.

Item 3C - Not applicable to this report.	Key	1982			1981		
		Mil.	Thou.	Hrs.	Mil.	Thou.	Hrs.
Total payroll for the first quarter (Jan.-Mar.)	315						

Item 8 - Depreciable assets, capital expenditures, and retirements	Key	1982			1981		
		Mil.	Thou.	Dol.	Mil.	Thou.	Dol.
a. Gross value of depreciable assets (usually original cost) at beginning of year	341				339		
b. Capital expenditures for new buildings and machinery	344				343		
c. Capital expenditures for used buildings and machinery	347				345		
d. Retirements and disposition of depreciable assets (i.e., gross value of assets sold, retired, scrapped, destroyed, etc.)	353 ()				351 ()		
e. Gross value of depreciable assets at end of year (should equal lines 8a-8b+8c-8d)	356				354		

Item 9 - Depreciation charges for the year	Key	1982			1981		
		Mil.	Thou.	Dol.	Mil.	Thou.	Dol.
	359				357		

Item 10 - Rental payments - Mark (X) if "0"

Item 11A - Total shipments and other receipts

For 1982 report the total value of products shipped and other receipts as entered in item 18. This value should be completely comparable to the total reported for 1981. If the two figures are not comparable, please explain the reasons why in the remarks section. (Reporting by product class is not required for 1982.)

Key	1982 Value			1981 Value		
	Mil.	Thou.	Dol.	Mil.	Thou.	Dol.
330						



NOTICE - Response to this inquiry is required by law (Title 13, U.S. Code). By the same law, your report to the Census Bureau is confidential. It may be seen only by sworn Census employees and may be used only for statistical purposes. The law also provides that copies retained in your files are immune from legal process.

In correspondence pertaining to this report, please refer to this Census File Number (CFN)

Employer Identification (EI) Number

CB-5109

Please complete this form and RETURN TO

BUREAU OF THE CENSUS
1201 East Tenth Street
Jeffersonville, Indiana 47134

DUE DATE: FEBRUARY 15, 1983

If you cannot file by the due date, a time extension request should be sent to the above address; please include your 11-digit Census File Number (CFN).

Note - Please read the accompanying instructions before answering the questions.

Please correct errors in name, address, and ZIP code. ENTER street and number, if not shown.

Item 1 - EMPLOYER IDENTIFICATION NUMBER
Is the Employer Identification (EI) Number shown in the label the SAME as that used for this establishment on its latest 1982 Employer's Quarterly Federal Tax Return, Treasury Form 941?

094 1 YES
2 NO - Enter current EI Number

(9 digits)

HOW TO REPORT DOLLAR FIGURES

Value figures may be reported in dollars or rounded to thousands.

Example: If a figure is \$1,125,628, report either

PREFERRED

Acceptable

Mil- lions (000)	Thou- sands (000)	Dol- lars (000)
1	126	
1	125	628

Item 2 - PHYSICAL LOCATION OF ESTABLISHMENT
Answer items a, b, c, and d

NOTE: P.O. boxes or rural routes are not physical locations.

a. Same as shown in mailing label. If different, indicate change.

NUMBER AND STREET
CITY, TOWN, VILLAGE, ETC. STATE ZIP CODE

b. Is this establishment physically located inside the legal boundaries of the city, town, village, etc.?
098 1 YES 3 No legal boundaries
2 NO 4 Don't know

c. Type of municipality where physically located
096 1 City, village, or borough 3 Other or don't know
2 Town or township

d. Name of county where physically located

Item 6 - DOLLAR VOLUME OF BUSINESS IN 1982

	Mil.	Thou.	Dol.
a. Sales of merchandise and other operating receipts	010		
b. Did this establishment sell merchandise on a commission or brokerage basis?	100		
	1 <input type="checkbox"/> YES-Go to c		
	2 <input type="checkbox"/> NO-SKIP to e		
c. Gross selling value of business conducted for the account of others (include in item 6a.)	101		
d. Dollar volume of commissions or brokerage received on transactions reported in item 6c	102		
e. What percentage of the products sold by this establishment did your company (including firms under common ownership or control) manufacture or mine in the United States or its possessions?	103		Percent
f. Did this establishment have transfers (billings) to other establishments within your company?	104		
	1 <input type="checkbox"/> YES-Go to g		
	2 <input type="checkbox"/> NO-SKIP to h		
g. Dollar volume of transfers (billings) to other establishments within your company (DO NOT include in item 6a.)	105		
h. Were 50% or more of the products sold by this establishment imported from a foreign country?	109		
	1 <input type="checkbox"/> YES		
	2 <input type="checkbox"/> NO		

Item 3 - OPERATIONAL STATUS

a. How many months during 1982 did this firm or organization actively operate this establishment?
002

b. Mark (X) the ONE box which best describes this establishment at the end of 1982.

001 1 In operation
2 Temporarily or seasonally inactive
3 Ceased operation - Give date
4 Sold or leased to another operator - Give date at right AND enter name, etc., below

NAME OF NEW OWNER OR OPERATOR
NUMBER AND STREET
CITY STATE ZIP CODE

Item 7 - PAYROLL AND EMPLOYMENT

	Mil.	Thou.	Dol.
a. Payroll in 1982, before deductions (1) Total ANNUAL payroll	030		
(2) FIRST QUARTER payroll	031		
b. Employment in 1982			Number
Number of paid employees for the pay period including March 12, 1982. (Include both full- and part-time employees.)	032		

Item 4 - ORGANIZATIONAL STATUS
Mark (X) the ONE box which best describes this establishment during 1982.

003 1 Individual proprietorship
2 Partnership
3 Cooperative association (taxable)
4 Cooperative association (tax-exempt)
5 Government - Specify
6 Corporation (Do not mark if any form of cooperative association.)
9 Other - Specify

Item 8 - EMPLOYMENT BY PRINCIPAL ACTIVITY
Report the approximate number of employees at this establishment according to their principal activity during the pay period including March 12, 1982.

	Number
a. Selling	130
b. Sales support (including office and clerical, warehousing, drivers, maintenance employees)	131
c. Central administrative and auxiliary	132
d. Manufacturing	133
e. Other - Specify	134
f. TOTAL - Sum of lines a through e should equal item 7b	135

Item 5 - INVENTORIES

	End of 1982			End of 1981		
	110	111	112	120	121	122
a. Did you have inventories at the end of the years specified?	1 <input type="checkbox"/> YES 2 <input type="checkbox"/> NO			1 <input type="checkbox"/> YES 2 <input type="checkbox"/> NO		
If "NO" for both years, SKIP to item 6.						
b. Report inventories at cost or market using generally accepted accounting methods. For inventories at LIFO cost use the sum of the LIFO amount plus the LIFO reserve when completing lines b and d.	Mil.	Thou.	Dol.	Mil.	Thou.	Dol.
	046			047		
c. Amount of total on line b which was not subject to LIFO costing.	111			121		
d. Amount of total on line b which was subject to LIFO costing.	112			122		
(1) Amount of the LIFO reserve	113			123		
(2) LIFO value of line d	114			124		

Item 9 - OPERATING EXPENSES
TOTAL 1982 operating expenses, including payroll but excluding cost of goods sold

	Mil.	Thou.	Dol.
	040		

Item 10 - SALES BY CUSTOMER CLASSES
Report the approximate percentage of your 1982 sales (item 6a) to each of the customer classes listed.

	Report in whole percents
a. To farmers (for farm use)	140
b. To builders and contractors	141
c. Export sales	142
d. To retailers and repair shops	143
e. To wholesale establishments	144
f. To household consumers and individual users	145
g. To industrial users (manufacturing and mining)	146
h. To institutional, commercial, and professional users	147
i. To governmental bodies (federal, state, and local)	148
j. TOTAL - Sum of lines a through i should add to 100%	100%

NOTE: The sum of lines d(1) and d(2) should equal line d. The sum of lines c and d should equal line b.

Item 11 - TYPE OF OPERATION

Mark (X) the ONE box which best describes the basis on which the major portion of your business was conducted in 1982.

a. Merchant (buying and selling on own account) 10

b. Manufacturers' sales branch or sales office
 (1) Manufacturers' sales branch or sales office 20
 (2) Petroleum bulk plant commission operator 29

c. Broker, agent, commission merchant
 (1) Auction company 41
 (2) Broker (representing buyers or sellers) 42
 (3) Commission merchant 43
 (4) Manufacturers' agent 44

d. Other type of operation - Specify 77

Item 12 - KIND OF BUSINESS

a. Mark (X) the ONE box which best describes the PRINCIPAL kind of business of this establishment in 1982. 070

(1) Gasoline, kerosene, distillate, or residual
 Petroleum bulk station 517111
 Petroleum bulk terminal 517112
 Truck jobber (no storage tanks) 517200
 Other type of petroleum products distributor 517200

(2) Liquefied gas (petroleum)
 LP bulk station or terminal 517120
 Wholesale cylinder or bottled gas distributor 517200

(3) Other kind of business - Specify 777777

b. Is this plant owned or leased by a refiner-marketer of petroleum? 152 YES NO

c. Mark (X) the ONE box which is your primary method of receiving bulk liquid products. 183

Truck 1
 Railroad car 2
 Tanker (ship) 3
 Barge 4
 Pipeline 5

Item 13 - SALES BY COMMODITY LINES

Report sales either in dollar figures (see example on page 1) or as percent (in whole percents) of the total (see example at right).

HOW TO REPORT PERCENTS

If figure is 38.76% of total sales:

Report whole percents 39
 Not acceptable 38.76

Commodity lines (a)	Census use	Estimated sales during 1982 (b)				Census use	Number of gallons sold during 1982 (c)			Census use	Storage capacity (including underground) in gallons at end of 1982 (d)		
		Mil.	Thou.	Dol.	Per cent		Mil.	Thou.	000		Mil.	Thou.	000
Petroleum													
1. Petroleum products													
a. Aviation gasoline	5611				159			179					
b. Motor gasoline	5612				161			181					
c. Special naphtha	5613				162			182					
d. Jet fuel (naphtha or kerosene type)	5614				163			183					
e. No. 2 distillate fuel oil (No. 2 diesel and No. 2 heating oil)	5615				164			184					
f. All other distillate fuel oil (No. 1 and No. 4 diesel and heating oil, kerosene, etc.)	5616				165			185					
g. Residual fuel oil (No. 5, No. 6, heavy diesel, etc.)	5617				166			186					
h. Lubricating oil and grease	5618				167			187					
i. Total - Sum of lines 1a through 1h	5600				190			200					
2. Liquefied petroleum gases (Exclude natural gas.)	5640				168			188					
3. Crude oil	5650				169			189					
4. Other petroleum products (Include asphalt, road oil, wax, etc.)	5660												
Other commodity lines													
5. Automotive parts and supplies, new and rebuilt (Exclude parts installed in repair work.)	0200												
6. Petroleum products marketing equipment	0280												
7. Tires and tubes	0300												
8. Lumber; rough, dressed, and finished	0600												
9. Ferrous metals (Include nails.)	1300												
10. Nonferrous metals	1370												
11. Coal and coke	1400												
12. General-purpose industrial machinery, equipment, and parts	2520												
13. Grain and beans	5100												
14. Chemicals and allied products (Exclude agricultural, plastics, gases, and petroleum.)	5500												
15. Farm supplies	5900												
16. Miscellaneous commodities - Specify													
a.	9811												
b.	9812												
c.	9813												
17. Rental receipts - Specify	9940												
18. Service receipts and labor charges (Include installed parts.)	9700												
19. TOTAL sales and storage capacity in 1982 - Sum of lines 1 through 18 should equal the entry in item 6a if reporting in dollars	9990				100%	160		180					

NOTE

Answer item 14 only if your Census File Number (CFN), shown in the address label of this report form, begins with a zero.

Item 14 - OWNERSHIP, CONTROL, AND LOCATIONS OF OPERATION

a. Is this company owned or controlled by another company?
 087 YES NO

ENTER OWNERS OR CONTROLLING COMPANY NAME, ADDRESS, AND ZIP CODE
 EI Number (9 digits) []-[]-[]-[]-[]-[]-[]-[]-[]

b. Does this company own or control any other company or companies?
 098 YES NO

ENTER OWNERS OR CONTROLLED COMPANY NAME, ADDRESS, AND ZIP CODE
 EI Number (9 digits) []-[]-[]-[]-[]-[]-[]-[]-[]

c. How many establishments were operated under the EI Number shown in the address label (or as corrected in item 1) at the end of 1982?
 079

If more than one, provide the physical location address and other information indicated to the right for each establishment. Continue with same format in item 15 (or attach a separate sheet) if necessary.

Item 14 - OWNERSHIP, CONTROL, AND LOCATIONS OF OPERATION - Continued

	NAME, ADDRESS, AND ZIP CODE	1982	Mil.	Thou.	Dol.
1		Sales	081		
		Annual payroll	082		
		Census use	088		
		Census use	089		
2		Sales	081		
		Annual payroll	082		
		Census use	088		
		Census use	089		

Item 15 - REMARKS - Please use this space for any explanations that may be essential in understanding your reported data.

Item 16 - CERTIFICATION - This report is substantially accurate and has been prepared in accordance with instructions.

Name of person to contact regarding this report - Print or type _____

Period covered by this report - FROM: Mo. Year TO: Mo. Year

Telephone _____ Area code _____ Number _____ Extension _____ Signature of authorized person _____ Date _____



NOTICE - Response to this inquiry is required by law (Title 13, U.S. Code). By the same law, your report to the Census Bureau is confidential. It may be seen only by sworn Census employees and may be used only for statistical purposes. The law also provides that copies retained in your files are immune from legal process.

In correspondence pertaining to this report, please refer to this Census File Number (CFN)

Employer Identification (EI) Number

ES-9100

Please complete this form and RETURN TO

BUREAU OF THE CENSUS
1201 East Tenth Street
Jeffersonville, Indiana 47134

DUE DATE: FEBRUARY 15, 1983

If you cannot file by the due date, a time extension request should be sent to the above address; please include your 11-digit Census File Number (CFN).

Note - Please read the instructions before answering the questions.

KEEP THIS COPY FOR YOUR FILES

PLEASE COMPLETE AND RETURN THE FORM WHICH SHOWS YOUR NAME AND ADDRESS

CENSUS USE ONLY

Please correct errors in name, address, and ZIP code. ENTER street and number if not shown.

IMPORTANT - This is an enterprise summary report

GENERAL INSTRUCTIONS

Purpose of this form

- The purpose of this form is to obtain accurate unduplicated (NET) consolidated information for all domestic activities of your enterprise.

What is an enterprise?

- An enterprise is a business, service, or membership organization consisting of one or more establishments under common, direct, or indirect ownership or control.
- An enterprise is the highest level of establishment aggregation. If an enterprise owns or controls subsidiary companies or firms, all establishments of the subsidiaries are included as part of the owning or controlling enterprise.
- An enterprise may vary in composition ranging from a single legal entity (e.g., corporation, partnership, etc.) to a complex family of legal entities under common ownership or control.

What should be reported?

- Include your enterprise's activities in all 50 States and the District of Columbia. Do not include activities in foreign countries or U.S. possessions such as Puerto Rico, Guam, etc., if any, except for reporting foreign assets in item L.
- Include all subsidiaries whether or not they are consolidated in your enterprise's books.
- Consolidate all domestic activities whether or not they are covered in the 1982 Economic Censuses by individual report forms.
- Report consolidated, net information. Exclude domestic intra-enterprise transfers.
- If book figures are not available, enter your best estimate. Be sure to complete every item. Enter "0" in items where appropriate.
- For assistance in completing this form, call the Bureau's Enterprise Statistics Branch (301) 763-7078.

HOW TO REPORT DOLLAR FIGURES

Value figures may be reported in dollars or rounded to thousands

Example: If a figure is \$1,125,628, report either

• **PREFERRED method**

• **Acceptable method**

Mil- lions (000)	Thou- sands (00)	Dol- lars (000)
1	125	628

Item A - SALES AND RECEIPTS IN 1982

Report consolidated net sales and business receipts of your enterprise as reported on your income statement excluding sales or other taxes collected.

INCLUDE • Operating receipts from taxable operations as well as total revenues from tax-exempt activities
• Export transfers to your foreign subsidiaries

EXCLUDE • Domestic intra-enterprise transfers • Sales and other taxes collected and paid directly to federal, state, or local taxing agencies
• Sales by foreign subsidiaries
• Nonoperating income

1. Sales and other operating receipts in 1982

Key	Mil.	Thou.	Dol.
010			

Item B - PAYROLL AND EMPLOYMENT

PAYROLL

INCLUDE • Gross earnings paid to employees prior to such deductions as:
• Employee's Social Security contributions
• Withholding taxes
• Group insurance premiums

• All wages and salaries including:
• Commissions and paid bonuses
• Dismissal pay
• Salaries of officers if a corporation

EXCLUDE • Payments to proprietors or partners of unincorporated businesses
• Employer's cost for fringe benefits (supplemental labor costs)

EMPLOYMENT

INCLUDE • Paid employees during the pay period including March 12, 1982
• Persons on paid sick leave, paid holidays, and paid vacations
• Full- and part-time employees

EXCLUDE • Proprietors or partners of unincorporated businesses

PAYROLL IN 1982 BEFORE DEDUCTIONS

2. Total ANNUAL payroll

3. FIRST QUARTER payroll

EMPLOYMENT IN 1982

4. Number of paid employees for the pay period including March 12

Key	Mil.	Thou.	Dol.
010			
030			
031			
032			

Item C - EMPLOYER'S COST FOR FRINGE BENEFITS IN 1982 (SUPPLEMENTAL LABOR COSTS)

REQUIRED BY LAW - Include payments for:

• Employer's Social Security tax
• Unemployment tax

VOLUNTARY PROGRAMS - Include payments for:

• Insurance premiums on hospital and medical plans
• Life insurance premiums
• Pension plans
• Workmen's compensation insurance
• State disability insurance programs
• Union negotiated benefits
• Welfare plans
• Stock purchase plans

5. Legally required programs

6. Voluntary programs

7. TOTAL fringe benefits - Sum of lines 5 and 6

Key	Mil.	Thou.	Dol.
035			
036			
037			

Item D - SELECTED OPERATING EXPENSES IN 1982

Line 8 - Royalty payments - Report amount paid to unaffiliated organizations or individuals for the use of intangible property rights (patents, trademarks, copyrights, processes, use of natural resources, etc.).

Line 9 - Advertising services - Report the amount paid to others for advertising services.

Lines 10-13 - Rental payments (excluding land) - Report rental payments made to other enterprises for use of buildings, structures, machinery, and equipment. Rental payments for buildings and structures should not include the land on which they stand, if this separation can be made in a reasonable way.

INCLUDE • Payments made to others for use of such depreciable assets as buildings, structures, machinery, and equipment

EXCLUDE • Separately identified fees for leasing of land on which buildings and structures are erected
• Capital leases (These should be reported as assets.)

8. Did this enterprise make royalty payments for the use of intangible property rights in 1982? 110 1 YES - Report amount here 2 NO 111

9. Did this enterprise purchase advertising services in 1982? 112 1 YES - Report amount here 2 NO 113

10. Did this enterprise make rental payments, excluding land, in 1982? 100 1 YES - Go to line 11 2 NO - SKIP to item E

11. Rental payments for use of buildings and structures

12. Rental payments for use of machinery and equipment

13. TOTAL rental payments - Sum of lines 11 and 12

Key	Mil.	Thou.	Dol.
111			
113			
101			
102			
103			

Item E - VALUE OF INVENTORIES

This inventory inquiry is designed to collect unduplicated, consolidated information concerning all of the inventories owned by your enterprise, and which are located within the United States. The sum of the inventories of all domestic establishments of your enterprise should be approximately equal to the total inventory of your enterprise after adjusting for valuation differences.

INCLUDE

- Inventories in transit for which your enterprise has taken title
- Finished products
- Work in process
- Materials, supplies, fuels, etc., which are for resale or for further fabrication

EXCLUDE

- Inventories owned by others but held by your enterprise
- Items not held for resale, such as fixtures, equipment, and supplies

NOTE - Sum of lines 15a and 15b should equal total inventories on line 15 AND sum of lines 17a and 17b should equal the amount on line 15b.

14. Did this enterprise have inventories at the end of the year specified?	End of 1982				End of 1981			
	1	2	3	4	1	2	3	4
15. Report total inventories at cost or market using generally accepted accounting methods. (For inventories at LIFO cost use the sum of the LIFO amount plus the LIFO reserve when completing lines 15 through 16b) - Sum of lines 15a and b) →	121				131			
16. a. Report the amount of total inventories on line 15 which is not subject to LIFO costing.	122				132			
b. Report the amount of total inventories on line 15 which is subject to LIFO costing - Sum of lines 17a and b	123				133			
17. a. Report the amount of LIFO reserve associated with the inventories on line 16b.	124				134			
b. Report the LIFO value of inventories on line 16b.	125				135			

Item F - CAPITAL EXPENDITURES DURING 1982 (EXCLUDING LAND AND MINERAL RIGHTS)

Report all costs that are chargeable to asset accounts and for which depreciation or amortization reserves are maintained. (See instructions in item G for a complete description of depreciable assets.) Include all items obtained through a capital lease.

INCLUDE

- Line 18c - Production machinery, office equipment, and special tools having an estimated useful life of more than one year. Report replacements as well as additions to capacity.
- Line 19 - New construction, major alterations, capitalized repairs, and improvement of buildings both completed and in progress but not completed at the end of 1982. Include expenditures for structures which, on completion, will be sold and leased back to you.
- Line 21 - Capitalized expenditures for oil and gas field and other mineral property explorations; for the drilling of oil, gas, dry, and service wells; and for tangible assets

EXCLUDE

- Cost of land and mineral rights, such as producing or nonproducing leases
- Cost of maintenance and repairs charged as current operating expenses
- Capital expenditures by subsidiaries in foreign countries and U.S. possessions

18. New machinery and equipment	Key	Mil.	Thou.	Dol.
a. New automobiles, trucks, trailers, special purpose vehicles, etc., for highway use	071			
b. New computers and peripheral data processing equipment	072			
c. All other expenditures for new machinery and equipment	073			
d. TOTAL new machinery and equipment - Sum of lines a through c →	074			
19. New buildings, structures, and additions to plant	075			
20. Used plant and used equipment acquired from others	076			
21. Capitalized development and exploration of mineral properties	077			
22. TOTAL capital expenditures - Sum of lines 18d through 21 - Enter total here and on line 27 →	078			

Item G - GROSS VALUE AND CHANGES IN GROSS VALUE OF DEPRECIABLE ASSETS DURING 1982

Report the gross value of depreciable assets for which depreciation or amortization accounts are ordinarily maintained. Gross value represents the acquisition cost to your enterprise. Also report changes in the gross value of depreciable assets during 1982. If mergers and acquisitions are not treated as a "pooling of interest," enter the value of the acquired assets on line 28.

INCLUDE

- Depreciable assets (buildings, structures, machinery, equipment, etc.) and amortizable assets (special tools) for all domestic establishments and facilities
- Value of depreciable assets owned by this enterprise, but rented or leased to others under an operating lease agreement
- Value of all capitalized drilling and completion costs
- Value of depreciable assets obtained through capital or tax leases
- Assets sold, retired, scrapped, destroyed, etc., on line 29

EXCLUDE

- Value of land and depletable assets (timber and mineral rights) (Include on line 37)
- Current assets (inventories, cash, accounts receivable, etc.) and intangible assets (goodwill, patents, copyrights, etc.) (Include on line 37)
- Value of depreciable assets in foreign countries and U.S. possessions (Include on line 38)
- Value of land and mineral rights; such as producing or nonproducing leases, bonus payments, royalties and overriding mineral interests, and fee land (Include on line 37)
- Value of depreciable assets owned by your enterprise, but leased to others under a capital or tax lease agreement

GROSS VALUE OF DEPRECIABLE ASSETS (USUALLY ORIGINAL COST)	End of 1982				End of 1981			
	Key	Mil.	Thou.	Dol.	Key	Mil.	Thou.	Dol.
23. Buildings and structures	081				081			
24. Machinery and equipment	082				082			
25. TOTAL - Sum of lines 23 and 24 →	083				083			
e. Transcribe 1981 total to line 26 below								
CHANGES IN GROSS VALUE OF DEPRECIABLE ASSETS					Key	Mil.	Thou.	Dol.
26. Gross depreciable assets, end of 1981 (should equal the 1981 total in line 25)	040							
27. Total capital expenditures during 1982 (should equal line 22)	041							
28. Other acquisitions by your enterprise during 1982	042							
29. Deductions from depreciable assets during 1982	043							
30. Gross depreciable assets, end of 1982 - Sum of lines 26 through 28 minus line 29 (should equal the 1982 total in line 25) →	044							

Item H - CHANGES IN ACCUMULATED DEPRECIATION DURING 1982

INCLUDE

- Total depreciation and amortization reserves for the assets included in item G
- Additions made to depreciation reserves during 1982 for assets owned at the beginning of the year or acquired during the year

EXCLUDE

- Depletion reserves for intangible assets
- Depreciation of assets held in foreign countries and U.S. possessions

31. Accumulated depreciation as of the end of 1981	090			
32. Depreciation charged against assets during 1982	091			
33. Additions charged to other accounts during 1982	092			
34. Deductions from reserves for retirements, renewals, and replacements during 1982	093			
35. Accumulated depreciation as of the end of 1982 - Sum of lines 31 through 33 minus line 34 →	094			

Item I - TOTAL ASSETS, END OF 1982

Report the balance sheet assets on a consolidated basis.

INCLUDE

- Lines 36 and 37 - Only domestic (nonforeign) assets
- Line 37 - Current and other assets for which depreciation or amortization reserves are NOT maintained, such as inventories, cash, investments, accounts receivable, etc. Also include depletable and intangible assets such as land, timber, mineral rights, goodwill, patents, copyrights, etc. Report all other assets on a net basis of all reserves and allowances.
- Line 38 - All assets in foreign countries and U.S. possessions, regardless of type, reported on a net basis of all reserves, allowances, and accumulated depreciation
- Line 39 - Total assets of your enterprise as reported on your balance sheet

36. Net value of depreciable assets (should equal line 30 minus line 35)	060			
37. Other assets	061			
38. Net foreign assets	062			
39. TOTAL assets - Sum of lines 36 through 38 →	063			

Item J - CAPITAL LEASES DURING 1982

Report the value of all depreciable assets obtained through capital leases during 1982 at the market value when they were acquired. Do not include assets either obtained through operating leases or owned by this enterprise but leased to others under a capital lease agreement.

40. Did this enterprise acquire new assets through capital leases during 1982?	140	1	2	3	4
		<input type="checkbox"/> YES - Report the value of capital lease assets →			
		<input type="checkbox"/> NO			
					141

REMARKS - Please use this space for any explanations that may be essential in understanding your reported data.

Item K - CERTIFICATION - This report is substantially accurate and has been prepared in accordance with instructions.

Name of person to contact regarding this report - Print or type				Period covered by this report →		FROM: Mo. Year	TO: Mo. Year
Telephone →	Area code	Number	Extension	Signature of authorized person			Date