

2012 ECONOMIC CENSUS Mining Sector

INFORMATION SHEETS

GENERAL INSTRUCTIONS FOR REPORTING OIL AND GAS FIELD OPERATIONS (FORM – 21101)

We estimate that it will take from 2 to 10 hours to complete this form, with almost 4 hours being the average. This includes time to read instructions, develop or assemble material, conduct tests, organize and review the information, and maintain and report the information. Send comments regarding this burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden, to: Paperwork Project 0607-0897, U.S. Census Bureau, 4600 Silver Hill Road, AMSD-3K138, Washington, D.C. 20233. You may e-mail comments to Paperwork@census.gov; use "Paperwork Project 0607-0897" as the subject.

If you require an extension of time to complete this report or if there are any other questions regarding this report, please –

- Visit our website at www.census.gov/econhelp, or
- Call 1-800-233-6136 for toll-free assistance, 7:30 a.m. to 4:30 p.m., Eastern Time, Monday through Friday, or
- Write to the U.S. Census Bureau, 1201 Tenth Street, Jeffersonville, IN 47134-0001

Please include the 11-digit Census File Number (CFN) shown in the address box of the report form with any correspondence.

Respondents are not required to respond to any information collection unless it displays a valid approval number from the Office of Management and Budget (OMB). The OMB 8-digit number appears in the upper right corner of this questionnaire.

Report all value figures in thousands of dollars, total number of hours worked by mining, production, development and exploration workers in thousands of hours, and all electricity quantity figures in thousands of kilowatthours for the mining establishment.

WHO SHOULD REPORT?

- Every concern which operated oil and gas wells, drilled such wells for its own account, or performed exploration work for oil and gas during any part of 2012 is required to submit a separate report on form MI-21101 for each State and each offshore area. See map and instructions on pages 10, 11 and 12 for description of offshore areas. **The report should be completed by the operator of the establishment, whether the operator is the owner or is operating it under lease or contract.**
- If you have not received forms to cover each State or offshore area in which your company had oil and gas field activities as an operator in 2012, call or write the Census Bureau, describing the activity at the establishments for which you are requesting forms.
- Each report should be made on a gross basis for all properties operated. Exclude data for properties in which the company only owns an interest but that were operated by others.
- If this questionnaire does not pertain to your type of activity, complete all appropriate items, such as employment, payroll, shipments, etc., of this report. Describe your activities in the Remarks section.

WHAT IS A MINERAL ESTABLISHMENT?

An oil and gas mineral establishment is defined as representing all oil and gas field activities in one State or offshore area operated by the reporting company. A limited amount of prorating or estimating is acceptable when book records are not readily available.

Offshore Operations:

- See map and instructions on pages 10, 11 and 12 of these information sheets. Complete a separate report for offshore exploration, drilling, and production operations for each of the following areas in which your company had offshore operations:

- Alaska
- Atlantic
- California
- Northern Gulf of Mexico (except Texas) and Louisiana
- Louisiana
- Texas
- Pacific (except Alaska and California)

- An offshore well is one that is bottomed at, or producing from, a point that lies seaward of the coastline. In general, the term "coastline" means the line of ordinary low water along that portion of the coast that is in direct contact with the open sea and the line marking the seaward limit of inland waters.

HOW TO REPORT FOR ESTABLISHMENTS WITH NO PRODUCTION

Return a completed report for each of your company's oil and gas field properties that had no production during 2012. Enter "0" in item 22. Report information in the appropriate items, such as custodial employees, inventories, assets, or capital expenditures. The census includes sites under exploration and oil and gas fields under development or maintenance only.

WHAT ACTIVITIES SHOULD BE REPORTED?

INCLUDE

- Activities in one State or offshore area of concerns that operated wells or performed oil and gas field work for their own account, such as:
 - exploration for oil and gas
 - drilling and operation of wells
 - repressuring oil and gas fields and separating and emulsion breaking at field tanks
 - operation of field dehydration and pressure maintenance plants (apart from natural gas liquids plants) and lease facilities (gas lift plants, water systems, water flooding, salt water disposal, etc.)
- Receipts for services performed for others, such as:
 - exploration for oil and gas
 - drilling oil, gas, dry, and service wells; and drilling water wells for oil-field use
 - building lease tanks and running and pulling casing
 - cementing and shooting wells
 - installing production equipment and offshore platforms
- Other associated activities **when carried on primarily for oil and gas field operations** such as:
 - generating energy for oil and gas field use
 - maintenance of equipment
 - receiving, shipping, storage, research, recordkeeping, health, safety, cafeteria, and other services

EXCLUDE

- Operation of company stores, boardinghouses, bunkhouses, and recreational facilities
- Separate sales branches, research laboratories, and general administrative offices. Report these on the appropriate Census of Business, Census of Manufactures, or central office or auxiliary forms
- Operation of natural gas liquids plants, pipelines, petroleum refineries, natural gas distribution systems, bulk tank stations, and filling stations

WHAT PERIOD SHOULD EACH REPORT COVER?

- Each report should cover the calendar year 2012.
- If book records are not on a calendar-year basis, carefully prepared estimates are acceptable.
- If your fiscal year covers at least 10 months of calendar-year 2012, and reporting on a calendar-year basis involves considerable cost, you may report on a fiscal-year basis. However, all payroll and hours-worked figures should relate to the calendar year rather than the fiscal year. (Use calendar-year payroll records from your tax records.)
- If an establishment began to operate or ceased to operate during 2012, report only the part of the year that the establishment was in operation.
- If the operator changed during the year, report only for that part of the year that your company operated the establishment. Report in item 3 the appropriate information on changes in **operator** or operational status.
- Specify in the certification, item 30, the exact period that the report covers.

MULTI-ESTABLISHMENT COMPANIES ONLY

If any of the items requested are maintained in your records only at a divisional or company level, allocate their costs to each establishment for which you received a questionnaire. When determining transfer values of products and materials from one establishment to another (interplant transfers), include, in addition to direct costs of production, a reasonable proportion of "all other costs (company overhead) and profits." The establishments receiving such transfers should report them as purchased coal for processing, supplies, fuels, or electric energy at the same value plus cost of freight and other direct handling charges. (See item 16.) For example, report such transfer values for crude petroleum transferred to your company's refineries and for natural gas transferred to your company's natural gas liquids plants.

DETAILED INSTRUCTIONS FOR SELECTED ITEMS

Item 2 – PHYSICAL LOCATION

Refer to the map and instructions on pages 10, 11 and 12 if this report covers offshore operations.

Item 5 – SALES, SHIPMENTS, RECEIPTS, OR REVENUE

Part A – Value of Products Shipped

INCLUDE

- All products physically shipped from this establishment during 2012
- Receipts for services
- Value of resales
- Other miscellaneous receipts

EXCLUDE

- Freight and excise taxes
- Nonoperating income such as interest dividends, or the sale of fixed assets

Part B – Value of Products Exported

Report as exports those shipments going directly for export including shipments to foreign subsidiaries or foreign divisions of your company and their affiliates.

INCLUDE

- Shipments of your products to export firms and to other customers who export these items
- Sales to the U.S. government to be shipped to foreign nations under military and economic assistance programs
- Shipments to customers in the Panama Canal Zone, the Commonwealth of Puerto Rico, and U.S. Possessions

EXCLUDE sales to the U.S. Government overseas

Item 7 – EMPLOYMENT AND PAYROLL

Part A – Number of Employees

INCLUDE

- All full-time and part-time employees on the payroll of this establishment during any part of the pay period that includes the 12th of March
- Persons on paid sick leave, paid holidays, and paid vacations
- Officers of the establishment, if a corporation
- Persons at a general office serving two or more mines if located at or near this establishment
- A **distribution** of those who work in units that serve natural gas liquids production, petroleum refining, manufacturing, wholesale, or trade operations in addition to the oil and gas fields (examples: medical staff, yard persons). Also, distribute the earnings and hours worked of these employees among the respective establishments

EXCLUDE

- Members of Armed Forces and pensioners carried on your active payrolls
- Proprietor or partners, if an unincorporated concern
- Full-time or part-time employees working at this establishment whose payroll was filed under an employee leasing company's Employer Identification Number
- Those who performed work for you but were on the payroll of another employer (such as employees of contractors or subcontractors)
- Workers at manufacturing plants, company stores, boardinghouses, bunkhouses, recreational centers, and auxiliary offices

Line 1 – Number of Mining, Production, Development, and Exploration Workers

INCLUDE

- Workers (up through the working-supervisor level) engaged in services closely associated with production and development operations such as:
 - manual work
 - tool use and machine operation
 - materials and products, loading and hauling
 - mineral properties care
 - exploration and development work
 - storage, shipping, maintenance, repair, and guard services
 - auxiliary production for own use (e.g., power plant)
 - record keeping
 - regular maintenance and repairs

EXCLUDE

- Supervisory employees above the working-supervisor level
- Employees of contractors or subcontractors

Line 2 – All Other Employees

INCLUDE

- Nonproduction personnel at this establishment engaged in supervision above the working-supervisor level and employees engaged in activities such as:
 - sales, advertising, purchasing, finance
 - highway trucking and other transportation
 - credit, collection, executive, legal, clerical, and routine office functions
 - personnel (including cafeteria, medical, etc.)
 - professional (engineers, geologists, etc.) and technical work
- Force-account construction employees on your payroll engaged in construction of major additions or alterations to your facilities that are utilized as a separate workforce

EXCLUDE employees of contractors or subcontractors.

Part B – Payroll

Report the **gross earnings** paid in calendar year 2012 to employees of this establishment prior to such deductions as employee's Social Security contributions, withholding taxes, group insurance premiums, union dues, and savings bonds.

Payroll should equal the taxable Medicare wages and tips reported on the Internal Revenue Service (IRS) Form 941, Employer's Quarterly Tax Return and definitions as described in Circular E, Employer's Tax Guide.

INCLUDE

- Commissions, dismissal pay, and paid bonuses
- Employee contributions to pension plans such as a 401(k) plan
- Vacation and sick-leave pay
- Cash equivalent of compensation paid in kind such as:
 - board and housing
 - payments in the form of shared profits and special stock purchases that are subject to withholding tax
- Salaries of officers of this establishment, if a corporation
- The spread on stock options tax are taxable to employee wages

EXCLUDE

- Payments to proprietor or partners, if an unincorporated concern
- Payments to members of Armed Forces and pensioners carried on your active payroll
- Royalty payments to unions
- Payments to contractors or subcontractors who performed work for you (report such payments in item **16**A, line 5)

Part C – Number of Hours Worked by Mining, Production, Development, and Exploration Workers

An hour worked is defined as the work of one person for 1 hour. Report figures from actual records of hours worked wherever available. If no records of hours worked were kept, estimate hours worked from payroll or other records.

INCLUDE

- All hours worked or paid (except hours paid for vacations, holidays, or sick leave)
- Overtime hours (report actual hours worked, **not** straight-time equivalent hours)
- Actual hours worked by an employee who elects to work during a vacation period
- All hours worked at this establishment for the entire year by all full-time and part-time production, development, and exploration workers of the type reported in item **7**A, line 1.

EXCLUDE

- Hours worked by employees of contractors or subcontractors
- Hours of proprietors or partners

Part D – Employer’s Cost For Fringe Benefits

MULTI-ESTABLISHMENT COMPANIES ONLY

If any of the items are maintained in your records only at a company level, allocate their costs to the mining establishment. You may distribute the total based on the ratio of the payroll of each mining establishment to the total company payroll unless you have developed your own method of making such allocations. Specify the method used and the approximate portion that has been allocated in the REMARKS section at the end of the form.

Include employer’s cost for legally required programs and programs not required by law.

Line 1 - Health Insurance – Insurance premiums on hospitals, medical plans, and single service plans such as dental, vision, and prescription drug plans. Include premium equivalents for self-insured plans and fees paid to third party administrators (TPAs). Do not include employee contributions.

Line 2 - Pension plans

- a. **Defined benefit pension plans** – Costs for both qualified and unqualified defined pension plans. Pension plans that specify the benefit to be paid to employee upon retirement, generally either as a specified amount or a percentage of compensation. Employer contributions are based on actuarial computations that include the employee’s compensation and years of service and are not allocated to specific accounts maintained for employees.
- b. **Defined contribution plans** – Costs under defined contribution plans. Pension plans that define the employer contributions to a separate account provided for each employee. The employee “benefit” at retirement depends on the amount contributed and the results of the account’s activity. Examples include profits sharing plans, money purchase (e.g., 401k, 403b) and stock bonus plans (e.g., ESOPs).

Line 3 - Other – Other fringe benefits (e.g., Social Security, workers’ compensation insurance, unemployment tax, state disability insurance programs, life insurance benefits, Medicare).

Item 9 – INVENTORIES

MULTI-ESTABLISHMENT COMPANIES ONLY

If this establishment is part of a multi-establishment company, assign to each establishment those inventories that the establishment is responsible for as if it owned them. In completing the report of a mining establishment or sales branch, INCLUDE those inventories that are held elsewhere, such as a warehouse operated by your

company or a public warehouse. The inventories of an operating establishment held elsewhere should not be reported on the report of the warehouse where they may be actually stored. Inventories should not be duplicated on establishment reports.

Report the value of all inventories that are attributable to the establishment’s operations regardless of where the inventories are held or stored.

In reporting value of inventories for inventories valued on LIFO, use the value of the inventories before calculations to determine LIFO Value and LIFO Reserve. The LIFO reserve (if any) is to be reported separately on item 9B, line 4.

Part B, line 1 – Crude Petroleum, including Lease Condensate

INCLUDE

- Stocks of raw products awaiting treatment or processing that were **produced** at this establishment
- Stockpiles of products ready for shipment

Part B, line 2 – Supplies, Parts, Fuels, etc.

INCLUDE cost of items to be used for extracting or beneficiating

Part B, line 4 – LIFO Reserve

LIFO reserve represents the excess of current period cost over the LIFO carrying value. LIFO reserve is the difference between the current cost (e.g., FIFO) of inventories (gross value) and the LIFO carrying value (net value).

Item 13 – CAPITAL EXPENDITURES

Report the actual capital outlays during 2012, not the final value of buildings or other structures completed or equipment put in place during the year. (These expenditures are of the type for which depreciation or amortization accounts are ordinarily maintained.)

- Capital expenditures during 2012 may be determined by the following computation:
 - (a) cost of additions completed during the year, plus
 - (b) work-in-progress at the end of the year, minus
 - (c) work-in-progress at the beginning of the year.
- INCLUDE labor and installation costs whether on contract or by your own forces
- EXCLUDE the cost of maintenance and repairs charged as current operating expense.

Part A – Capital Expenditures for New and Used Buildings, Structures, Machinery, and Equipment

INCLUDE

- Buildings and structures directly related to mineral exploration, development, and production
- Machinery, such as hoists, cranes, crushers, separators, and power plants
- Values from construction by your own employees, where capitalized
- Exploration, development, and production machinery; transportation and office equipment
- Equipment such as excavators, loaders, locomotives, tractors, hoists, drills, compressors, pumps, and processing plant machinery, as well as furniture and fixtures for offices, cafeterias, and change rooms
- Value of equipment produced and used at this establishment
- All production, loading, transportation, and similar equipment for use at the operation
- Automobiles, trucks, and similar equipment
- Report all purchases of computers and peripheral data processing equipment
- Replacements as well as additions to new capacity
- Value of improvements and capitalized repairs to machinery and equipment including those done to assets transferred from other establishments of this company
- Expenditures at this establishment for old or existing plants and for second-hand equipment acquired from others (including U.S. Government)
- Gross book value of machinery or equipment transferred from other establishments of your company

EXCLUDE

- Company houses and general recreational facilities
- Value of land

Part B – Capital Expenditures for Mineral Exploration and Development

INCLUDE

- All intangible development and exploration outlays that were charged to a capital or Office of Minerals Exploration account

- Capitalized expenditures for entries, shafts, rail and other road construction, test boring, surveying, etc.
- Capitalized expenditures for oil and gas field exploration and for drilling oil, gas, dry, and service wells through completion of the well.

Item 14 – RENTAL PAYMENTS

Report rental payments made to other companies for use of depreciable assets such as buildings, other structures, machinery, and equipment. Include rental payments for land.

MULTI-ESTABLISHMENT COMPANIES ONLY

- If this establishment maintains a tenant relationship with the parent company or one of its subsidiaries and pays "rent" for the use of either its buildings or equipment, exclude the value of this rent from item 14, Rental Payments. Instead, report the gross value of assets made available to this establishment as a result of this "rental" agreement in item 13, as if the establishment owned them.
- If this establishment uses buildings or equipment rented directly from other companies, but rental payments are handled centrally at a company or division level, report the share of overhead charged to this establishment or estimate the share of rental charges appropriate to the operations of this establishment in item 14.

Establishments Involved With Leasing Arrangements for Equipment and/or Buildings

- Report leased equipment according to the type of lease negotiated with the producer or the lessor.
- **Capital Leases** (as defined by the Financial Accounting Standards Board (FASB)) report:
 - original cost or market value of that equipment and building as a value of fixed assets. Include annual depreciation and retirements charged against this equipment
 - cost (at market value) of acquisitions of building and equipment during the year as a capital expenditure and include it in the end-of-year assets and charge the first year depreciation (and retirements, if any)
- **Operating Leases**
 - report the periodic payments made to the producer or lessor in the rental section (item 14).
 - EXCLUDE the value of the building and equipment as assets, capital expenditures, depreciation, or retirements.

Part A – Rental Payments for Buildings and Other Structures

INCLUDE rental payments for the land on which the buildings and other structures stand.

Part B – Rental Payments for Machinery and Equipment

INCLUDE rental payments for all production, loading, and transportation machinery and equipment for use at the operation.

Item 15 – MINERAL PROPERTY EXPENSES

INCLUDE

- Expenses for oil and gas development and exploration charged to current accounts, such as:
 - all supplies, machinery, equipment, parts, fuel, power, etc., used for development or exploration (whether purchased or received from other establishments of your company) and charged as current operating expenses
 - cost of maintenance and repairs associated with development or exploration activity that is charged to current accounts
- Labor costs whether on a contract basis or by your own forces associated with exploration and development
- Intangible development and exploration outlays charged to a current account

EXCLUDE lease rents.

Item 16 – SELECTED EXPENSES

Part A – Selected Production Related Costs

INCLUDE

- All materials received for consumption
- Costs chargeable to the operation whether borne by the operator or some other party holding a working interest in the property
- Items charged to both the current and capital accounts
- Items consumed during 2012 although purchased earlier
- Gas purchased from other for gas lift
- Supplies consumed for production, drilling, development, exploration, maintenance, and repair of plant and equipment, or in-plant construction
- Supplies furnished without charge to contractors or sold to employees for use on the oil and gas properties covered by this report

- Fuels and electric energy consumed, or cost of products resold

- Contract work

EXCLUDE

- Supplies received during 2012 that were **not** consumed
- Services such as advertising, telephone, fax, cable, insurance, development, and research rendered by other establishments
- Services of engineering, management, marketing, legal, and other professional consultants, etc.
- Depreciation and depletion charges against plant and equipment
- Rent and rental allowances, interest payments, royalties, and use of patent fees
- Supplies, parts, or machinery produced at this establishment
- Extraordinary losses such as fire and flood
- Labor costs of your employees (report these labor costs in items **7** and **16C**, line 1)

MULTI-ESTABLISHMENT COMPANIES

If supplies, gas purchased for gas lift, machinery installed, fuels, and electric energy are received from other establishments of your company, check the cost against the values reported by the establishment transferring the supply (**see instructions for multi-establishment companies on page 3**). Add freight and other direct handling charges.

Line 1 – Cost of Supplies Used, Minerals Received for Preparation, and Purchased Machinery Installed

INCLUDE

The following list is shown only as an example; it should not be considered a complete list.

- bearings
- belting and screen cloth
- bolts, screws, and nuts
- brake blocks and linings
- carbon and graphite brushes
- cement
- chemical reagents
- dies, jigs, and fixtures
- drill bits and accessories
- explosives
- first aid and safety supplies
- floor gratings
- forgings and castings
- fuses
- industrial diamonds
- jacks
- lubricating oils
- lumber and timber purchased
- packaging materials
- piling
- pipe and fittings
- plates and sheets
- rail and accessories
- rods and bars
- roof bolts
- stationary, stamps, and office supplies

- gears and pinions
- grinding balls and rods
- hammers
- hand tools
- hardware
- headlights and lamps
- track accessories
- water purchased
- welding rods, electrodes, and acetylene
- wire, cable and chain

- All new and used machinery, equipment, and parts installed whether purchased or received from other establishments of your company
- Physical goods used or put into production
- Gas purchased or rented for gas lift and repressuring

EXCLUDE services used or overhead charges. Report services performed for you by others in item 16 A, line 5.

Line 2 – Cost of Products Bought and Sold As Such Without Further Processing

INCLUDE

- Cost of all products bought and resold in the same condition as when purchased
- Total value of all products resold in item 22 on the line for "Resales"

EXCLUDE oil or gas purchased for resale.

Line 3 – Cost of Purchased Fuels Consumed for Heat, Power, or the Generation of Electricity

Report the total amount actually paid or payable for all purchased fuels consumed.

INCLUDE

- Fuels consumed at this establishment, but produced at another establishment of your company, in item 16A, line 3 and item 18. Assign commercial values to them
- Fuel used to power on-site trucks, forklifts, or motor vehicles
- Coal, coke, natural and manufactured gas, gasoline, wood, purchased steam, and all other fuels

EXCLUDE

- Gas purchased for gas lift
- Crude petroleum and natural gas produced at this establishment and used for power or heat (Report this item 18, lines 8 and 9.)

Line 4 – Cost of Purchased Electricity

Report total amount actually paid or payable for electric energy purchased during 2012 from other

companies or received from other establishments of your company.

EXCLUDE value of electricity generated and used at this establishment, but report its quantity in item 16 B, line 2.

Line 5 – Cost of Mineral Contract Work Done for You by Others

INCLUDE

- Payments for supplies and equipment furnished by the contractor incidental to the contract work as well as payments to drilling contractors and subcontractors
- Payments for services of contractors and their labor forces for remedial and maintenance services, geophysical exploration, and other oil and gas operations
- An estimate of the value of the service if part of the payment to a contractor was in oil and gas produced or lease working interest

Part B – Quantity of Electricity

Report all quantities of electricity in thousands of kilowatthours.

Line 1 – Purchased Electricity

Report the quantity of electricity for which the cost is reported in item 16 A, line 4.

Line 2 – Generated Electricity

When a figure is reported on this line, include data relating to the activity of the power stations in other sections of this report. For example, include the number of employees assigned to the power station, their wages, and hours worked in the figures reported in item 7 and the cost of fuels used to generate electricity, in item 16A, line 3 and item 18.

INCLUDE energy generated at the drilling site that was used for lighting or other purposes.

Line 3 – Electricity Sold or Transferred

INCLUDE

- Quantity of electric energy that was also included in item 16B, lines 1 and 2, but was sold to other companies or transferred to other establishments of your company
- Value of electricity sold in item 22 on "All other products" line

Part C – Other Operating Expenses Paid by This Establishment

INCLUDE

- Costs for each of these services purchased from other companies that are paid directly by this establishment
- Expenses normally considered nonproduction related costs

EXCLUDE

- Salaries paid to employees of this establishment for any of the specified services
- The cost of mining activities contracted or subcontracted to others and reported in item 16 A, line 5

Line 2 – Expensed Equipment

All expenses for purchased computer hardware and supplies

Line 3 – Expensed Purchases of Software

Purchased computer services (software, data transmission, processing services, web design, etc.)

Line 4 – Data Processing and Other Purchased Computer Services

EXCLUDE services provided by other establishments of this company (such as a separate central data processing unit)

Line 5 – Purchased Communication Services

INCLUDE the total cost of purchased telephone, data transmission, telegraph, telex, photo transmission, facsimile (FAX), paging cellular telephone, on-line access and related services actually paid or payable during the year.

Line 6 – Purchased Repairs and Maintenance to Buildings and/or Machinery and Equipment

Report payments made for all maintenance and repair work on the buildings and equipment of this establishment.

INCLUDE

- Repairs for painting, roof repairs, replacing parts, over-hauling of equipment, and other repairs chargeable as current operating costs

- Cost of repair and maintenance of any leased property if the establishment assumes the cost

EXCLUDE

- Extensive "repairs" or reconstruction that is capitalized. Report these as a capital expenditure in item 13
- Costs incurred directly by the establishment in using its own work force to perform repairs and maintenance work
- Repairs and maintenance provided by the building or machinery owner as part of the rental contract

Line 8 – Purchased Advertising and Promotional Services

INCLUDE cost of advertising services purchased from other companies including payments for printing, media coverage, and other advertising services and materials

EXCLUDE all salaries paid to employees of this establishment for advertising work

Line 9 – Purchased Professional and Technical Services

INCLUDE business and property taxes

EXCLUDE income taxes

Item 17 – DETAILED COST OF MATERIALS, PARTS, AND SUPPLIES

INCLUDE

- Separate figures for each item listed, unless it is an integral part of another piece of equipment and is not recorded separately. Then the item may be reported with the total cost of that equipment.
- Amounts actually paid or payable after discounts; include freight and direct charges incurred in acquiring the quantities of the listed items during 2012
- Values as described in **instructions for multi-establishment companies on page 3** for supply items transferred from other establishments of this company

Line 1 – Purchased Machinery Installed

INCLUDE

- All new and used machinery and equipment that were purchased, or that were received from other establishments of your company whether charged to current or capital accounts

- Machinery charged to the capital account in item 13A, as well as here

EXCLUDE such items as casing, tubing, and pipe, but report them in item 17, line 7.

Item 18 – FUELS USED

INCLUDE

- Quantities of crude petroleum and natural gas produced and used for power or heat at the operations covered by this report in lines 8 and 9
- Fuels that were purchased or transferred from outside of the defined boundaries of the establishment where they were consumed, for the production of heat, power, or generated electricity
- All fuels purchased from other companies or transferred from other establishments of your company and used at this establishment

EXCLUDE gas purchased for gas lift.

Cost is delivered cost, the amount paid or payable after discounts, including freight and other direct charges incurred by the establishment in acquiring the fuels.

Conversions:

- Fuel oil: 42 gallons = 1 barrel
- Natural gas: 10,000 therms = 1 million cubic feet
- Manufactured gas: 6,000 therms = 1 million cubic feet

Item 22 – DETAIL OF SALES, SHIPMENTS, RECEIPTS, OR REVENUE

Line 7 – Other Oil and Gas Field Services

INCLUDE

- abandoning wells
- acidizing and other chemical treatment
- building rigs
- building offshore drilling islands
- cementing wells
- cleaning out, bailing out, or swabbing wells
- clearing locations
- crane work – on leases
- dirt work, oil and gas
- dredging canals and drive keyways
- drilling in, spudding in and tailing in
- drilling rat holes and mouse holes
- erecting, cleaning, repairing, or dismantling lease tanks
- excavating slush pits or cellars
- exploration, excluding geophysical mapping and surveying

- fishing for tools
- flooding and water injection
- general oil field contracting
- hydraulic fracturing
- installing production equipment
- lease maintenance
- oil and gas well shooting
- perforating well casing
- pipe testing
- plugging wells
- reworking wells
- rolling pipe, leveling, etc.
- roustabout work
- running, cutting, and pulling casing, tubes or rods
- saltwater disposal systems
- sandblasting pipelines
- servicing wells
- vacuum truck service
- water well drilling (on leases)
- well surveying and well logging

Item 2 – PHYSICAL LOCATION (OFFSHORE OPERATIONS)

If this establishment covers offshore operations, refer to the instructions below and mark (X) the appropriate offshore area in item 2.

State offshore includes the areas extending from the coastline up to 3 geographical miles distance except for Texas and Florida, which extend 3 marine leagues from the coastline in the Gulf of Mexico.

INCLUDE with Alaska, Louisiana, Texas, and California offshore, operations on all those State offshore leases and all Federal offshore leases defined by the State plane coordinate systems.

For **Florida**, both State and Federal offshore areas are differentiated into either Northern Gulf of Mexico or Atlantic waters.

Alaska Offshore

INCLUDE

- Alaska Federal
- Alaska State (including Upper Cook inlet even though these waters are legally inland)

California Offshore

INCLUDE

- California Federal areas defined by State plane coordinate system (Channel Islands Zones 6A, B, C, D, and E)
- California State

Louisiana Offshore

INCLUDE

- Louisiana Federal areas defined by State plane coordinate system
- Louisiana State

Texas Offshore

INCLUDE

- Texas Federal areas defined by State plane coordinate system
- Texas State

Atlantic Offshore

INCLUDE

- Atlantic Federal
- New Hampshire State
- Maine State
- Massachusetts State
- Connecticut State
- New York State
- New Jersey State
- Delaware State
- Maryland State
- Virginia State
- North Carolina State
- South Carolina State
- Georgia State
- Florida State (see map on page 12)

Northern Gulf of Mexico Offshore

INCLUDE

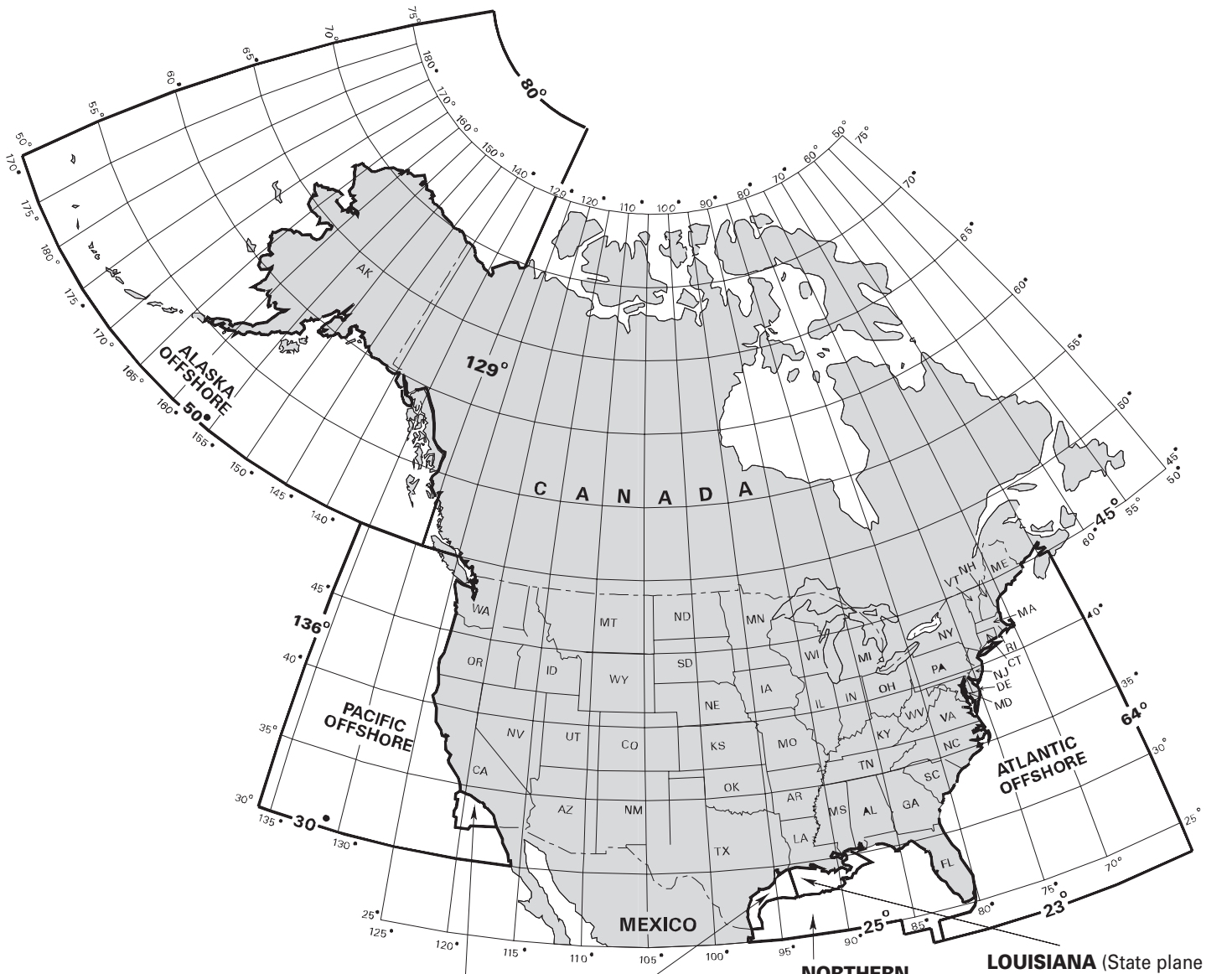
- Northern Gulf of Mexico Federal Areas defined by the Universal Transverse Mercator Coordinate System (including areas generally South of the State plane coordinate systems of Louisiana and Texas)
- Mississippi State
- Alabama State
- Florida State (see map on page 12)

Pacific Offshore

INCLUDE

- Pacific Federal areas defined by Universal Transverse Mercator Coordinate System
- Oregon State
- Washington State

OFFSHORE AREA MAP



CALIFORNIA (Channel Islands Zones 6A, B, C, D, and E plus State offshore waters.)

TEXAS (State plane coordinate systems areas plus State offshore waters.)

NORTHERN GULF OF MEXICO OFFSHORE

LOUISIANA (State plane coordinate systems areas plus State offshore waters.)

NOTE: This map demarcates establishment boundaries for the statistical purpose of the Census of Mineral Industries. It is in no way intended to imply legal boundaries between individual States or between the United States and other countries.

2012 ECONOMIC CENSUS Mining Sector

INFORMATION SHEETS

GENERAL INSTRUCTIONS FOR REPORTING NATURAL GAS LIQUIDS PLANTS (FORM – 21102)

We estimate that it will take from 2 to 10 hours to complete this form, with almost 4 hours being the average. This includes time to read instructions, develop or assemble material, conduct tests, organize and review the information, and maintain and report the information. Send comments regarding this burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden, to: Paperwork Project 0607-0897, U.S. Census Bureau, 4600 Silver Hill Road, AMSD-3K138, Washington, D.C. 20233. You may e-mail comments to Paperwork@census.gov; use "Paperwork Project 0607-0897" as the subject.

If you require an extension of time to complete this report or if there are any other questions regarding this report, please –

- Visit our website at www.census.gov/econhelp, or
- Call 1-800-233-6136 for toll-free assistance, 7:30 a.m. to 4:30 p.m., Eastern Time, Monday through Friday, or
- Write to the U.S. Census Bureau, 1201 Tenth Street, Jeffersonville, IN 47134-0001

Please include the 11-digit Census File Number (CFN) shown in the address box of the report form with any correspondence.

Respondents are not required to respond to any information collection unless it displays a valid approval number from the Office of Management and Budget (OMB). The OMB 8-digit number appears in the upper right corner of this questionnaire.

Report all value figures in thousands of dollars, total number of hours worked by mining, production, development and exploration workers in thousands of hours, and all electricity quantity figures in thousands of kilowatthours for the mining establishment.

WHO SHOULD REPORT?

- A separate report must be filed for each mineral establishment operated by the company during any part of 2012. This includes natural gas liquids plants under construction. **The report should be completed by the operator of the establishment, whether the operator is the owner or is operating it under lease or contract.**
- If you have not received forms to cover each of your operations, call or write the Census Bureau, describing the activity at the establishments for which you are requesting forms.
- If this questionnaire does not pertain to your type of activity, complete all appropriate items, such as employment, payroll, shipments, etc., of this report. Describe your activities in the Remarks section.

WHAT IS A MINERAL ESTABLISHMENT?

- A mineral establishment is a single physical location where mineral operations are performed. It represents a mine, group of wells, preparation plant, or natural gas liquids plant.
- Report on a gross basis for all gas processed and all products of the natural gas liquids plant. In addition, report all other data of the plant, including operating costs, capital, and gross assets on a gross basis for facilities operated by you.

HOW TO REPORT FOR ESTABLISHMENTS WITH NO PRODUCTION

Return a completed report for each of your company's mineral establishments that had no production during 2012. Enter "0" in item **22**. Report information in the appropriate items, such as custodial employees, inventories, assets, or capital expenditures.

WHAT ACTIVITIES SHOULD BE REPORTED?

INCLUDE

- Operations of the natural gas liquids plant
- Other associated activities **when carried on at the same physical location** such as:
 - generating energy for the plant (include a central power plant serving two or more mineral establishments with the one for which the power plant furnishes the most electric energy)
 - maintenance of plant and equipment
 - receiving, shipping, storage, research, record keeping, health, safety, cafeteria, and other services

EXCLUDE

- Operation of company stores, boardinghouses, bunkhouses, and recreational facilities
- Separate sales branches, research laboratories, and general administrative offices. Report these on the appropriate Census of Business, Census of Manufactures, or central office or auxiliary forms
- Field dehydration and pressure maintenance plants where the liquid extraction operations are not conducted. Report these plants on form MI-21101.
- Petroleum refining operations. Report these operations on a manufacturing form.

WHAT PERIOD SHOULD EACH REPORT COVER?

- Each report should cover the calendar year 2012.
- If book records are not on a calendar-year basis, carefully prepared estimates are acceptable.
- If your fiscal year covers at least 10 months of calendar-year 2012, and reporting on a calendar-year basis involves considerable cost, you may report on a fiscal-year basis. However, all payroll and hours-worked figures should relate to the calendar year rather than the fiscal year. (Use calendar-year payroll records from your tax records.)
- If an establishment began to operate or ceased to operate during 2012, report only the part of the year that the establishment was in operation.

- If the operator changed during the year, report only for that part of the year that your company operated the establishment. Report in item 3 the appropriate information on changes in **operator** or operational status.
- Specify in the certification, item 30, the exact period that the report covers.

MULTI-ESTABLISHMENT COMPANIES ONLY

If any of the items requested are maintained in your records only at a divisional or company level, allocate their costs to each establishment for which you received a questionnaire. When determining transfer values of products and materials from one establishment to another (interplant transfers), include, in addition to direct costs of production, a reasonable proportion of "all other costs (company overhead) and profits." The establishments receiving such transfers should report them as purchased natural gas liquids received for further processing, supplies, fuels, or electric energy at the same value plus cost of freight and other direct handling charges. (See item 16.)

DETAILED INSTRUCTIONS FOR SELECTED ITEMS

Item 5 – SALES, SHIPMENTS, RECEIPTS, OR REVENUE

Part A – Value of Products Shipped

INCLUDE

- All products physically shipped from this establishment during 2012
- Receipts for services
- Value of resales
- Other miscellaneous receipts

EXCLUDE

- Freight and excise taxes
- Nonoperating income such as interest dividends, or the sale of fixed assets

Part B – Value of Products Exported

Report as exports those shipments going directly for export including shipments to foreign subsidiaries or foreign divisions of your company and their affiliates.

INCLUDE

- Shipments of your products to export firms and to other customers who export these items
- Sales to the U.S. government to be shipped to foreign nations under military and economic assistance programs
- Shipments to customers in the Panama Canal Zone, the Commonwealth of Puerto Rico, and U.S. Possessions

EXCLUDE sales to the U.S. Government overseas

Item 7 – EMPLOYMENT AND PAYROLL

Part A – Number of Employees

INCLUDE

- All full-time and part-time employees on the payroll of this establishment during any part of the pay period that includes the 12th of March
- Persons on paid sick leave, paid holidays, and paid vacations
- Officers of the establishment, if a corporation
- Persons at a general office serving two or more plants if located at or near this establishment
- A **distribution** of those who work in units that serve manufacturing, distribution, or construction operations also carried on at this establishment in addition to the mineral operation (examples: medical staff, yard persons). Also, distribute the earnings and hours worked of these employees among the respective establishments

EXCLUDE

- Members of Armed Forces and pensioners carried on your active payrolls
- Proprietor or partners, if an unincorporated concern
- Full-time or part-time employees working at this establishment whose payroll was filed under an employee leasing company's Employer Identification Number (EIN)
- Those who worked at the mine but were on the payroll of another employer (such as employees of contractors)
- Workers at petroleum refineries and other manufacturing plants, company stores, boardinghouses, bunkhouses, and recreational centers

Line 1 – Number of Mining, Production, Development, and Exploration Workers

INCLUDE

- Workers (up through the working-supervisor level) engaged in services closely associated with production and development operations such as:
 - manual work
 - tool use and machine operation
 - materials and products, loading and hauling
 - plant properties care
 - storage, shipping, maintenance, repair, and guard services
 - auxiliary production for own use (e.g., power plant)
 - record keeping
 - regular maintenance and repairs

EXCLUDE

- Supervisory employees above the working-supervisor level
- Employees of contractors

Line 2 – All Other Employees

INCLUDE

- Nonproduction personnel at this establishment engaged in supervision above the working-supervisor level and employees engaged in activities such as:
 - sales, advertising, purchasing, finance
 - highway trucking and other transportation
 - credit, collection, executive, legal, clerical, and routine office functions
 - personnel (including cafeteria, medical, etc.)
 - professional (engineers, geologists, etc.) and technical work
- Force-account construction employees on your payroll engaged in construction of major additions or alterations to your facilities that are utilized as a separate workforce

EXCLUDE employees of contractors.

Part B – Payroll

Report the **gross earnings** paid in calendar year 2012 to employees of this establishment prior to such deductions as employee's Social Security contributions, withholding taxes, group insurance premiums, union dues, and savings bonds.

Payroll should equal the taxable Medicare wages and tips reported on the Internal Revenue Service (IRS) Form 941, Employer's Quarterly Tax Return and definitions as described in Circular E, Employer's Tax Guide.

INCLUDE

- Commissions, dismissal pay, and paid bonuses
- Employee contributions to pension plans such as a 401(k) plan
- Vacation and sick-leave pay
- Cash equivalent of compensation paid in kind such as:
 - board and housing
 - payments in the form of shared profits and special stock purchases that are subject to withholding tax
- Salaries of officers of this establishment, if a corporation
- The spread on stock options tax are taxable to employee wages

EXCLUDE

- Payments to proprietor or partners, if an unincorporated concern
- Payments to members of Armed Forces and pensioners carried on your active payroll
- Royalty payments to unions

Part C – Number of Hours Worked by Mining, Production, Development, and Exploration Workers

An hour worked is defined as the work of one person for 1 hour. Report figures from actual records of hours worked wherever available. If no records of hours worked were kept, estimate hours worked from payroll or other records.

INCLUDE

- All hours worked or paid (except hours paid for vacations, holidays, or sick leave)
- Overtime hours (report actual hours worked, **not** straight-time equivalent hours)
- Actual hours worked by an employee who elects to work during a vacation period
- All hours worked at this establishment for the entire year by all full-time and part-time production, development, and exploration workers of the type reported in item **7**A, line 1.

EXCLUDE

- Hours worked by employees of contractors
- Hours of proprietors or partners

Part D – Employer’s Cost For Fringe Benefits

MULTI-ESTABLISHMENT COMPANIES ONLY

If any of the items are maintained in your records only at a company level, allocate their costs to the mining establishment. You may distribute the total based on the ratio of the payroll of each mining establishment to the total company payroll unless you have developed your own method of making such allocations. Specify the method used and the approximate portion that has been allocated in the REMARKS section at the end of the form.

Include employer’s cost for legally required programs and programs not required by law.

Line 1 - Health Insurance – Insurance premiums on hospitals, medical plans, and single service plans such as dental, vision, and prescription drug plans. Include premium equivalents for self-insured plans and fees paid to third party administrators (TPAs). Do not include employee contributions.

Line 2 - Pension plans

- Defined benefit pension plans** – Costs for both qualified and unqualified defined pension plans. Pension plans that specify the benefit to be paid to employee upon retirement, generally either as a specified amount or a percentage of compensation. Employer contributions are based on actuarial computations that include the employee’s compensation and years of service and are not allocated to specific accounts maintained for employees.
- Defined contribution plans** – Costs under defined contribution plans. Pension plans that define the employer contributions to a separate account provided for each employee. The employee “benefit” at retirement depends on the amount contributed and the results of the account’s activity. Examples include profits sharing plans, money purchase (e.g., 401k, 403b) and stock bonus plans (e.g., ESOPs).

Line 3 - Other – Other fringe benefits (e.g., Social Security, workers’ compensation insurance, unemployment tax, state disability insurance programs, life insurance benefits, Medicare).

Item 9 – INVENTORIES

MULTI-ESTABLISHMENT COMPANIES ONLY

If this establishment is part of a multi-establishment company, assign to each establishment those inventories that the establishment is responsible for as if it owned them. In completing the report of a mining establishment or sales branch, INCLUDE those inventories that are held elsewhere, such as a warehouse operated by your company or a public warehouse. The inventories of an operating establishment held elsewhere should not be reported on the report of the warehouse where they may be actually stored. Inventories should not be duplicated on establishment reports.

Part B, line 1 – Finished Products and Work-In-Process

INCLUDE

- Stocks of raw products awaiting processing that were **produced** at this plant
- Stockpiles of products ready for shipment

Part B, line 2 – Supplies, Parts, Fuels, etc.

INCLUDE

- Inventories of natural gas and natural gas liquids **received** from other establishments for processing
- Cost of items to be used for processing

Part B, line 4 – LIFO Reserve

LIFO reserve represents the excess of current period cost over the LIFO carrying value. LIFO reserve is the difference between the current cost (e.g., FIFO) of inventories (gross value) and the LIFO carrying value (net value).

Item 13 – ASSETS, CAPITAL EXPENDITURES, RETIREMENTS, DEPRECIATION

MULTI-ESTABLISHMENT COMPANIES ONLY

- If this establishment maintains a tenant relationship with the parent company or one of its subsidiaries and pays "rent" for the use of either its buildings or equipment, exclude the value of this rent from item 14, Rental Payments. Instead, report the gross value of assets made available to this establishment as a result of this "rental" agreement in item 13, as if the establishment owned them.
- If this establishment uses buildings or equipment rented directly from other companies, but rental payments are handled centrally at a company or division level, report the share of overhead charged to this establishment or estimate the share of rental charges appropriate to the operations of this establishment in item 14.

Establishments Involved With Leasing Arrangements for Equipment and/or Buildings

- Report leased equipment according to the type of lease negotiated with the producer or the lessor.
- **Capital Leases** (as defined by the Financial Accounting Standards Board (FASB)) report:
 - original cost or market value of that equipment and building as a value of fixed assets. Include annual depreciation and retirements charged against this equipment
 - cost (at market value) of acquisitions of building and equipment during the year as a capital expenditure and include it in the end-of-year assets and charge the first year depreciation (and retirements, if any)
- **Operating Leases**
 - report the periodic payments made to the producer or lessor in the rental section (item 14).
 - EXCLUDE the value of the building and equipment as assets, capital expenditures, depreciation, or retirements.

Parts A and D – Gross Value of Depreciable Assets

Report the acquisition cost (not current market value) of depreciable assets for which depreciation or amortization reserves are maintained.

- For new construction or other improvement projects in progress but not yet complete, *include*:
 - cumulative capital expenditures for such projects already in place at the beginning and end of the year, respectively, in items 13A and 13D
 - expenditures capitalized for these projects during 2012 in item 13B
- If the establishment was acquired during the year, report the value at the end of the year (item 13D) as your purchase cost adjusted for capital expenditures (item 13B) and deductions (item 13C) since the time of purchase. Include used assets purchased during the year at their market value at the time of transfer rather than at original book value.
- If the establishment was sold by your company during the year, report the gross value at the beginning of the year (item 13A) as its acquisition cost. Also report this acquisition cost plus capital expenditures that may have occurred since the beginning of the year and the time of sale in item 13C.

- Report gross assets for the end of the year consistently with the gross assets at the beginning of the year and the annual asset changes during the year. Item 13A plus 13B, minus 13C equals 13D.

Part B – Capital Expenditures

Report the actual capital outlays during 2012, not the final value of buildings or other structures completed or equipment put in place during the year. (These expenditures are of the type for which depreciation or amortization accounts are ordinarily maintained.)

- Capital expenditures during 2012 may be determined by the following computation:
 - (a) cost of additions completed during the year, plus
 - (b) work-in-progress at the end of the year, minus
 - (c) work-in-progress at the beginning of the year.

INCLUDE

- Labor and installation costs whether on contract or by your own forces
- Replacements as well as additions to capacity for new depreciable assets
- Value of improvements and capitalized repairs to machinery and equipment including those done to assets transferred from other establishments of this company
- Expenditures at this establishment for old or existing plants and for secondhand equipment acquired from others (including the U.S. Government)
- Gross book value of machinery or equipment transferred from other establishments of your company
- Buildings and structures directly related to production
- Machinery, such as hoists, cranes, and power plants
- Values from construction by your own employees, where capitalized
- Production machinery; transportation and office equipment
- Equipment such as excavators, loaders, locomotives, tractors, hoists, drills, compressors, pumps, and plant machinery, as well as furniture and fixtures for offices, cafeterias, and change rooms
- Value of equipment produced and used at this establishment
- Plant equipment

- Automobiles, trucks, and similar equipment
- Report all purchases of computers and peripheral data processing equipment
- Replacements as well as additions to new capacity

EXCLUDE

- Company houses and general recreational facilities
- Value of land
- The cost of maintenance and repairs charged as current operating expense.

Part C – Total Retirements and Disposition of Depreciable Assets

INCLUDE

- Gross value of assets sold, retired, scrapped, destroyed, abandoned, etc., during the year at their acquisition cost
- Value of assets transferred to other establishments of your company at their acquisition cost, rather than current market value

EXCLUDE charges to depreciation or amortization reserves.

Part E – Normal Depreciation Charges

Report the reduced value of assets (reported in item 13D) brought about through use, mineral extraction, gradual obsolescence, or the effect of the elements (decay or corrosion) for 2012 only.

INCLUDE charges against assets acquired or completed during the year.

Item 14 – RENTAL PAYMENTS

Report rental payments made to other companies for use of depreciable assets such as buildings, other structures, machinery, and equipment. Include rental payments for land.

If this establishment is part of a multiple-establishment company or is involved with leasing arrangements, see special instructions on page 5.

Item 16 – SELECTED EXPENSES

Part A – Selected Production Related Costs

INCLUDE

- All supplies received for consumption
- Items charged to both the current and capital accounts
- Items consumed during 2012 although purchased earlier
- Natural gas received for processing
- Natural gas liquids received for further processing
- Supplies consumed for production, maintenance, and repair of plant and equipment, or in-plant construction
- Supplies furnished without charge to contractors or sold to employees for use at this establishment
- Fuels and electric energy consumed
- Contract work

EXCLUDE

- Items received during 2012 that were **not** consumed
- Services such as advertising, telephone, fax, cable, insurance, and research rendered by other establishments
- Services of engineering, management, marketing, legal, and other professional consultants, etc.
- Depreciation charges against plant and equipment
- Rent and rental allowances, interest payments, royalties, and use of patent fees
- Supplies, parts, or machinery produced at this establishment
- Extraordinary losses such as fire and flood
- Labor costs of your employees (report these labor costs in items 7 and 16C, line 1)
- A residue gas produced and used for fuel at this plant. Report this in item 18, line 8.

MULTI-ESTABLISHMENT COMPANIES

If supplies, gas purchased for gas lift, machinery installed, fuels, and electric energy are received from other establishments of your company, check the cost against the values reported by the establishment transferring the supply (**see instructions for multi-establishment companies on page 2**). Add freight and other direct handling charges.

Line 1 – Cost of Supplies Used, Natural Gas and Liquids Processed and Purchased Machinery Installed

INCLUDE

The following list is shown only as an example; it should not be considered a complete list.

- absorption oils
- bearings
- belting and screen cloth
- bolts, screws, and nuts
- brake blocks and linings
- carbon and graphite brushes
- cement
- chemical reagents
- coal spraying oils
- dies, jigs, and fixtures
- drill bits and accessories
- explosives
- first aid and safety supplies
- floor gratings
- forgings and castings
- fuses
- gears and pinions
- grinding balls and rods
- hammers
- hand tools
- hardware
- headlights and lamps
- industrial diamonds
- jacks
- lubricating oils
- lumber and timber purchased
- packaging materials
- picks
- piling
- pipe and fittings
- plates and sheets
- rail and accessories
- rods and bars
- roof bolts
- stationary, stamps, and office supplies
- track accessories
- water purchased
- welding rods, electrodes, and acetylene
- wire, cable and chain

- All new and used machinery, equipment, and parts installed whether purchased or received from other establishments of your company
- Physical goods used or put into production

EXCLUDE services used or overhead charges. Report services performed for you by others in item 16A, line 5.

Line 2 – Cost of Products Bought and Sold As Such Without Further Processing

Plants producing natural gas liquids need not report on this line.

Line 3 – Cost of Purchased Fuels Consumed for Heat, Power, or the Generation of Electricity

Report the total amount actually paid or payable for all purchased fuels consumed.

INCLUDE

- Fuels consumed at this establishment, but produced at another establishment of your company, such as petroleum refinery or oil and gas field operations in item 16A, line 3 and item 18. Assign commercial values to them

- Fuel used to power on-site trucks, forklifts, or motor vehicles
- Anthracite, lignite, bituminous and subbituminous coal, coke, natural and manufactured gas, gasoline, wood, purchased steam, and all other fuels

Line 4 – Cost of Purchased Electricity

Report total amount actually paid or payable for electric energy purchased during 2012 from other companies or received from other establishments of your company.

EXCLUDE value of electricity generated and used at this establishment, but report its quantity in item 16B, line 2.

Line 5 – Cost of Mineral Contract Work Done for You by Others

INCLUDE

- Total payments made for contract services performed during 2012
- Payments for supplies and equipment furnished by the contractor incidental to the contract work
- An estimate of the value of the service if part of the payment to a subcontractor was in material produced

Part B – Quantity of Electricity

Report all quantities of electricity in thousands of kilowatthours.

Line 1 – Purchased Electricity

Report the quantity of electricity for which the cost is reported in item 16A, line 4.

Line 2 – Generated Electricity

When a figure is reported on this line, include data relating to the activity of the power stations in other sections of this report. For example, include the number of employees assigned to the power station, their wages, and hours worked in the figures reported in item 7 and the cost of fuels used to generate electricity, in item 16A, line 3 and item 18.

Line 3 – Electricity Sold or Transferred

INCLUDE

- Quantity of electric energy that was also included in item 16B, lines 1 and 2, but was sold to other companies or transferred to other establishments of your company

- Value of electricity sold in item 22 on "All other products" line

Part C – Other Operating Expenses Paid by This Establishment

INCLUDE

- Costs for each of these services purchased from other companies that are paid directly by this establishment
- Expenses normally considered nonproduction related costs

EXCLUDE

- Salaries paid to employees of this establishment for any of the specified services
- The cost of mining activities contracted or subcontracted to others and reported in item 16A, line 5

Line 2 – Expensed Equipment

All expenses for purchased computer hardware and supplies

Line 3 – Expensed Purchases of Software

Purchased computer services (software, data transmission, processing services, web design, etc.)

Line 4 – Data Processing and Other Purchased Computer Services

EXCLUDE services provided by other establishments of this company (such as a separate central data processing unit)

Line 5 – Purchased Communication Services

INCLUDE the total cost of purchased telephone, data transmission, telegraph, telex, photo transmission, facsimile (FAX), paging cellular telephone, on-line access and related services actually paid or payable during the year.

Line 6 – Purchased Repairs and Maintenance to Buildings and/or Machinery and Equipment

Report payments made for all maintenance and repair work on the buildings and equipment of this establishment.

INCLUDE

- Repairs for painting, roof repairs, replacing parts, over-hauling of equipment, and other repairs chargeable as current operating costs
- Cost of repair and maintenance of any leased property if the establishment assumes the cost

EXCLUDE

- Extensive "repairs" or reconstruction that is capitalized. Report these as a capital expenditure in item 13
- Costs incurred directly by the establishment in using its own work force to perform repairs and maintenance work
- Repairs and maintenance provided by the building or machinery owner as part of the rental contract

Line 8 – Purchased Advertising and Promotional Services

INCLUDE cost of advertising services purchased from other companies including payments for printing, media coverage, and other advertising services and materials

EXCLUDE all salaries paid to employees of this establishment for advertising work

Line 9 – Purchased Professional and Technical Services

INCLUDE business and property taxes

EXCLUDE income taxes

Item 17 – DETAILED COST OF MATERIALS, PARTS, AND SUPPLIES

INCLUDE

- Amounts actually paid or payable after discounts; include freight and direct charges incurred in acquiring the quantities of the listed items during 2012
- Values as described in **instructions for multi-establishment companies on page 2** for supply items transferred from other establishments of this company

Line 1 – Natural Gas Processed

Quantity

Report the volume of gas (raw basis) received for processing at this establishment from all sources regardless of the contractual agreement (processing agreement, fee basis, casing head gas contract, etc.) covering the processing. Include carbon dioxide, sulfur, etc. that are removed in processing.

Cost, including Delivery Cost (Freight In) – Report:

- Value applicable to the volume reported in the quantity column
- Purchase price if the gas is purchased at a flat rate
- Payment to the producer plus an estimated value for any residue gas returned to the producer, if the gas is purchased under a casing head gas contract
- Estimated value as though the gas were actually purchased, if the quantity of gas received is not purchased
- Value comprised of the following three elements regardless of the contractual agreement (processing agreement, fee basis, casing head gas contract, etc.) covering the processing
 1. producer's share of products
 2. producer's share of residue gas sales
 3. residue gas returned to producers for all uses and not considered as a purchase by the producer nor a sale by the plant

In developing values for line 1, use known prices within the general area, if actual prices are not available.

Line 4 – Purchased Machinery Installed

INCLUDE

- All new and used machinery and equipment that were purchased, or that were received from other establishments of your company whether charged to current or capital accounts
- Machinery charged to the capital account in item 13 B, as well as here
- Equipment that was installed at the plant as well as mobile loading and transportation equipment

Item 18 – FUELS USED

INCLUDE

- Fuels that were purchased or transferred from outside of the defined boundaries of the establishment where they were consumed, for the production of heat, power, or generated electricity
- All fuels purchased from other companies or transferred from other establishments of your company and used at this establishment

Cost is delivered cost, the amount paid or payable after discounts, including freight and other direct charges incurred by the establishment in acquiring the fuels.

Conversions:

- Fuel oil: 42 gallons = 1 barrel
- Natural gas: 10,000 therms = 1 million cubic feet
- Manufactured gas: 6,000 therms = 1 million cubic feet

Item 22 – DETAIL OF SALES, SHIPMENTS, RECEIPTS, OR REVENUE

Report the value on line 1 for all residue gas delivered (sold and/or returned) including an estimate for gas sold by producers in those instances where gas was processed under processing agreements (title to gas remains with the producer), etc.

Estimate the values based on rates used in developing and reporting estimates of values for item 17, line 1, natural gas processed.

2012 ECONOMIC CENSUS Mining Sector

INFORMATION SHEETS

GENERAL INSTRUCTIONS FOR REPORTING COAL MINING (FORM – 21201)

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Report all value figures in thousands of dollars, total number of hours worked by mining, production, development and exploration workers in thousands of hours, and all electricity quantity figures in thousands of kilowatthours for the mining establishment.

WHO SHOULD REPORT?

- A separate report must be filed for each mineral establishment operated by the company during any part of 2012. This includes mines under development and processing plants or tipples under construction. **The report should be completed by the operator of the establishment, whether the operator is the owner or is operating it under lease or contract.**
- If you have not received forms to cover each of your operations, call or write the Census Bureau, describing the activity at the establishments for which you are requesting forms.
- If this questionnaire does not pertain to your type of activity, complete all appropriate items, such as employment, payroll, shipments, etc., of this report. Describe your activities in the Remarks section at the end of the form.

WHAT IS A MINERAL ESTABLISHMENT?

A mineral establishment is a single physical location where mineral operations are performed. It represents a working or group of workings at a given locality in which operations are conducted as a unit or are unified by common management or joint handling of some parts of the mining or processing process.

- Individual shafts, openings, or sites should not necessarily be considered as individual mines.
- Report strip-pit or auger mines and culm-banks separately from underground mines, whenever possible.
- Report plants engaged solely in processing coal mined at other locations separately from the mines

Examples of mineral establishments are:

- mine only (a mine may be an underground, strip-pit, auger, culm-bank, or dredge operation)
- mine and processing plant
- processing plant only
- mines or sites under exploration, development, or maintenance
- plants under construction

Separate reports are required for lease and land acquisitions of mineral rights if they are located in a county different than any establishment operated. Include a designation of the kind of mineral expected to be produced. Such acquisitions may be included in the report of the nearest operating establishment if the establishment is located in the same county as the acquisition and produces the same type of mineral.

HOW TO REPORT FOR ESTABLISHMENTS WITH NO PRODUCTION

Return a completed report for each of your company's mineral establishments that had no production during 2012. Enter "0" in item 22. Report information in the appropriate items, such as custodial employees, inventories, assets, or capital expenditures.

WHAT ACTIVITIES SHOULD BE REPORTED?

INCLUDE

- Operations of a mine together with its associated tipple, shops, auxiliary units, yards, breaker, washery, or other processing plant, and offices
- A processing plant not at the site of the mines served, or operated under separate management from the mines, together with its associated shops, yards, auxiliary units, and offices
- Other associated activities **when carried on at the same physical location** such as:
 - generating energy for the mine or plant (include a central power plant serving two or more mines or plants with the one for which the power plant furnishes the most electric energy)
 - maintenance of mine, plant, and equipment
 - receiving, shipping, storage, research, record keeping, health, safety, cafeteria, and other services

EXCLUDE

- Operation of company stores, boardinghouses, bunkhouses, and recreational facilities
- Separate sales branches, research laboratories, and general administrative offices. Report these on the appropriate Census of Business, Census of Manufactures, or central office or auxiliary forms
- Production of coal chemicals, coke, fuel briquettes, or packaged fuel. Report such operations on Census of Manufactures form

WHAT PERIOD SHOULD EACH REPORT COVER?

- Each report should cover the calendar year 2012.
- If book records are not on a calendar-year basis, carefully prepared estimates are acceptable.
- If your fiscal year covers at least 10 months of calendar-year 2012, and reporting on a calendar-year basis involves considerable cost, you may report on a fiscal-year basis. However, all payroll and hours-worked figures should relate to the calendar year rather than the fiscal year. (Use calendar-year payroll records from your tax records.)
- If an establishment began to operate or ceased to operate during 2012, report only the part of the year that the establishment was in operation.
- If the operator changed during the year, report only for that part of the year that your company operated the establishment. Report in item 3 the appropriate information on changes in **operator** or operational status.
- Specify in the certification, item 30, the exact period that the report covers.

MULTI-ESTABLISHMENT COMPANIES ONLY

If any of the items requested are maintained in your records only at a divisional or company level, allocate their costs to each establishment for which you received a questionnaire. When determining transfer values of products and materials from one establishment to another (interplant transfers), include, in addition to direct costs of production, a reasonable proportion of "all other costs (company overhead) and profits." The establishments receiving such transfers should report them as purchased coal for processing, supplies, fuels, or electric energy at the same value plus cost of freight and other direct handling charges. (See item 16.)

DETAILED INSTRUCTIONS FOR SELECTED ITEMS

Item 5 – SALES, SHIPMENTS, RECEIPTS, OR REVENUE

Part A – Value of Products Shipped

INCLUDE

- All products physically shipped from this establishment during 2012
- Receipts for services
- Value of resales
- Other miscellaneous receipts

EXCLUDE

- Freight and excise taxes
- Nonoperating income such as interest dividends, or the sale of fixed assets

Part B – Value of Products Exported

Report as exports those shipments going directly for export including shipments to foreign subsidiaries or foreign divisions of your company and their affiliates.

INCLUDE

- Shipments of your products to export firms and to other customers who export these items
- Sales to the U.S. government to be shipped to foreign nations under military and economic assistance programs
- Shipments to customers in the Panama Canal Zone, the Commonwealth of Puerto Rico, and U.S. Possessions

EXCLUDE sales to the U.S. Government overseas

Item 7 – EMPLOYMENT AND PAYROLL

Part A – Number of Employees

INCLUDE

- All full-time and part-time employees on the payroll of this establishment during any part of the pay period that includes the 12th of March
- Persons on paid sick leave, paid holidays, and paid vacations
- Officers of the establishment, if a corporation
- Persons at a general office serving two or more mines if located at or near this establishment
- Employees paid on a per ton, car, or yard basis
- A **distribution** of those who work in units that serve manufacturing, distribution, or construction operations also carried on at this establishment in addition to the mineral operation (examples: medical staff, yard persons). Also, distribute the earnings and hours worked of these employees among the respective establishments

EXCLUDE

- Members of Armed Forces and pensioners carried on your active payrolls
- Proprietor or partners, if an unincorporated concern

- Full-time or part-time employees working at this establishment whose payroll was filed under an employee leasing company's Employer Identification Number
- Those who worked at the mine but were on the payroll of another employer (such as employees of contractors)
- Workers at coke ovens, fuel briquette or manufacturing plants, company stores, boardinghouses, bunkhouses, and recreational centers

Line 1 – Number of Mining, Production, Development, and Exploration Workers

INCLUDE

- Workers (up through the working-supervisor level) engaged in services closely associated with production and development operations such as:
 - manual work
 - tool use and machine operation
 - materials and products, loading and hauling
 - mineral properties care
 - exploration and development work
 - storage, shipping, maintenance, repair, and guard services
 - auxiliary production for own use (e.g., power plant)
 - record keeping
 - regular maintenance and repairs

EXCLUDE

- Supervisory employees above the working-supervisor level
- Employees of contractors

Line 2 – All Other Employees

INCLUDE

- Nonproduction personnel at this establishment engaged in supervision above the working-supervisor level and employees engaged in activities such as:
 - sales, advertising, purchasing, finance
 - highway trucking and other transportation
 - credit, collection, executive, legal, clerical, and routine office functions
 - personnel (including cafeteria, medical, etc.)
 - professional (engineers, geologists, etc.) and technical work
- Force-account construction employees on your payroll engaged in construction of major additions or alterations to your facilities that are utilized as a separate workforce

EXCLUDE employees of contractors.

Part B – Payroll

Report the **gross earnings** paid in calendar year 2012 to employees of this establishment prior to such deductions as employee’s Social Security contributions, withholding taxes, group insurance premiums, union dues, and savings bonds.

Payroll should equal the taxable Medicare wages and tips reported on the Internal Revenue Service (IRS) Form 941, Employer’s Quarterly Tax Return and definitions as described in Circular E, Employer’s Tax Guide.

INCLUDE

- Commissions, dismissal pay, and paid bonuses
- Employee contributions to pension plans such as a 401(k) plan
- Vacation and sick-leave pay
- Cash equivalent of compensation paid in kind such as:
 - board and housing
 - payments in the form of shared profits and special stock purchases that are subject to withholding tax
- Salaries of officers of this establishment, if a corporation
- The spread on stock options tax are taxable to employee wages

EXCLUDE

- Payments to proprietor or partners, if an unincorporated concern
- Payments to members of Armed Forces and pensioners carried on your active payroll
- Royalty payments to unions
- Cost of smithing, explosives, fuses, electric cap lamps, and mine supplies used in production, development, and exploration work but charged to employees and deducted from their wages (Include this cost in item **16**, line 1, if applicable.)

Part C – Number of Hours Worked by Mining, Production, Development, and Exploration Workers

An hour worked is defined as the work of one person for 1 hour. Report figures from actual records of hours worked wherever available. If no records of hours worked were kept, estimate hours worked from payroll or other records.

INCLUDE

- All hours worked or paid (except hours paid for vacations, holidays, or sick leave)

- Overtime hours (report actual hours worked, **not** straight-time equivalent hours)
- Actual hours worked by an employee who elects to work during a vacation period
- All hours worked at this establishment for the entire year by all full-time and part-time production, development, and exploration workers of the type reported in item **7** A, line 1.

EXCLUDE

- Hours worked by employees of contractors
- Hours of proprietors or partners

Part D – Employer’s Cost For Fringe Benefits

MULTI-ESTABLISHMENT COMPANIES ONLY

If any of the items are maintained in your records only at a company level, allocate their costs to the mining establishment. You may distribute the total based on the ratio of the payroll of each mining establishment to the total company payroll unless you have developed your own method of making such allocations. Specify the method used and the approximate portion that has been allocated in the REMARKS section at the end of the form.

Include employer’s cost for legally required programs and programs not required by law.

Line 1 - Health Insurance – Insurance premiums on hospitals, medical plans, and single service plans such as dental, vision, and prescription drug plans. Include premium equivalents for self-insured plans and fees paid to third party administrators (TPAs). Do not include employee contributions.

Line 2 - Pension plans

- Defined benefit pension plans** – Costs for both qualified and unqualified defined pension plans. Pension plans that specify the benefit to be paid to employee upon retirement, generally either as a specified amount or a percentage of compensation. Employer contributions are based on actuarial computations that include the employee’s compensation and years of service and are not allocated to specific accounts maintained for employees.
- Defined contribution plans** – Costs under defined contribution plans. Pension plans that define the employer contributions to a separate account provided for each employee. The employee “benefit” at retirement depends on the amount contributed and the results of the account’s activity. Examples include profits sharing plans, money purchase (e.g., 401k, 403b) and stock bonus plans (e.g., ESOPs).

Line 3 - Other – Other fringe benefits (e.g., Social Security, workers' compensation insurance, unemployment tax, state disability insurance programs, life insurance benefits, Medicare).

Item 9 – INVENTORIES

MULTI-ESTABLISHMENT COMPANIES ONLY

If this establishment is part of a multi-establishment company, assign to each establishment those inventories that the establishment is responsible for as if it owned them. In completing the report of a mining establishment or sales branch, **INCLUDE** those inventories that are held elsewhere, such as a warehouse operated by your company or a public warehouse. The inventories of an operating establishment held elsewhere should not be reported on the report of the warehouse where they may be actually stored. Inventories should not be duplicated on establishment reports.

Report the value of all inventories that are attributable to the establishment's operations regardless of where the inventories are held or stored.

In reporting value of inventories for inventories valued on LIFO, use the value of the inventories before calculations to determine LIFO Value and LIFO Reserve. The LIFO reserve (if any) is to be reported separately on item **9B**, line 4.

Part B, line 1 – Mined Or Quarried Products

INCLUDE

- stocks of raw products awaiting treatment or preparation that were **mined** at this establishment
- stockpiles of products (raw, prepared minerals, or quarried products) ready for shipment

Part B, line 2 – Supplies, Parts, Fuels, Etc.

INCLUDE

- stockpiles of minerals **received** from other establishments for further processing
- cost of items to be used for extracting or beneficiating

Part B, line 4 – LIFO Reserve

LIFO reserve represents the excess of current period cost over the LIFO carrying value. LIFO reserve is the difference between the current cost (e.g., FIFO) of inventories (gross value) and the LIFO carrying value (net value).

Item 13 – ASSETS, CAPITAL EXPENDITURES, RETIREMENTS, DEPRECIATION

MULTI-ESTABLISHMENT COMPANIES ONLY

If this establishment maintains a tenant relationship with the parent company or one of its subsidiaries and pays "rent" for the use of either its buildings or equipment, exclude the value of this rent from item **14**, Rental Payments. Instead, report the gross value of assets made available to this establishment as a result of this "rental" agreement in item **13**, as if the establishment owned them.

If this establishment uses buildings or equipment rented directly from other companies, but rental payments are handled centrally at a company or division level, report the share of overhead charged to this establishment or estimate the share of rental charges appropriate to the operations of this establishment in item **14**.

Establishments Involved With Leasing Arrangements for Equipment and/or Buildings

- Report leased equipment according to the type of lease negotiated with the producer or the lessor.
- **Capital Leases** (as defined by the Financial Accounting Standards Board (FASB)):
 - original cost or market value of that equipment and building as a value of fixed assets. Include annual depreciation and retirements charged against this equipment
 - cost (at market value) of acquisitions of buildings and equipment during the year as a capital expenditure and include it in the end of year assets and charge the first year depreciation (and retirements, if any)
- **Operating Leases**
 - Report the periodic payments made to the producer or lessor in the rental section (item **14**).
 - **EXCLUDE** the value of the building and equipment as assets, capital expenditures, depreciation, or retirements.

Parts A and D – Gross Value Of Depreciable/Depletable Assets

Report the acquisition cost (not current market value) of depreciable assets for which depreciation or amortization reserves are maintained. Also, report the acquisition cost of assets such as capitalized mineral exploration and development or acquisition cost for mineral land and rights for which depreciation, amortization, or depletion accounts are maintained.

- For new construction or other improvement projects in progress but not yet complete, include:
 - cumulative capital expenditures for such projects already in place at the beginning and end of the year, respectively, in items 13A and 13D
 - expenditures capitalized for these projects during 2012 in item 13B
- If the establishment was acquired during the year, report the value at the end of the year (item 13D) as your purchase cost adjusted for capital expenditures (item 13B) and deductions (item 13C) since the time of purchase. Include used assets purchased during the year at their market value at the time of transfer rather than at original book value.
- If your company sold the establishment during the year, report the gross value at the beginning of the year (item 13A) at its acquisition cost. Also report this acquisition cost plus capital expenditures that may have occurred since the beginning of the year and the time of sale in item 13C
- Report gross assets for the end of the year consistently with the gross assets at the beginning of the year and the annual asset changes during the year. Item 13A plus 13B line 4 minus 13C equals 13D.

Part B – Capital Expenditures

Report the actual capital outlays during 2012, not the final value of buildings or other structures completed or equipment put in place during the year. (These expenditures are of the type for which depreciation or amortization accounts are ordinarily maintained.)

- Capital expenditures during 2012 may be determined by the following computation:
 - (a) cost of additions completed during the year, plus
 - (b) work-in-progress at the end of the year, minus
 - (c) work-in-progress at the beginning of the year

INCLUDE

- labor and installation costs whether on contract or by your own forces
- replacements as well as additions to capacity for new depreciable assets
- value of improvements and capitalized repairs to machinery and equipment including those done to assets transferred from other establishments of this company
- expenditures at this establishment for old or existing plants and for secondhand equipment acquired from others (including the U.S. Government)
- gross book value of machinery or equipment transferred from other establishments of your company

EXCLUDE the cost of maintenance and repairs charged as current operating expense.

Line 1 – Capital Expenditures for New and Used Buildings, Structures, Machinery, and Equipment

INCLUDE

- Buildings and structures directly related to mineral exploration, development, and production
- Machinery, such as hoists, cranes, crushers, separators, and power plants
- Values from construction by your own employees, where capitalized
- Exploration, development, and production machinery; transportation and office equipment
- Equipment such as excavators, loaders, locomotives, tractors, hoists, drills, compressors, pumps, and processing plant machinery, as well as furniture and fixtures for offices, cafeterias, and change rooms

- Value of equipment produced and used at this establishment
- All mining, loading, transportation, and similar equipment for use at mines
- Processing plant equipment
- Automobiles, trucks, and similar equipment
- Report all purchases of computers and peripheral data processing equipment
- Replacements as well as additions to new capacity

EXCLUDE

- Company houses and general recreational facilities
- Value of land

Line 2 – Capital Expenditures for Mineral Exploration and Development

INCLUDE

- All development and exploration outlays that were charged to a capital or Office of Minerals Exploration account
- Capitalized expenditures for entries, shafts, rail and other road construction, test boring, surveying, etc.

Line 3 – Capital Expenditures for Mineral Land and Rights

INCLUDE

- All capital expenditures for acquiring either undeveloped or developed acreage
- Capitalized lease bonuses and any other outlays necessary to acquire leases, mineral rights, and fee lands incident to mineral exploration, development, or production

Part C – Total Retirements and Disposition of Depreciable and/or Depletable Assets

INCLUDE

- Gross value of assets sold, retired, scrapped, destroyed, abandoned, etc., during the year at their acquisition cost
- Value of assets transferred to other establishments of your company at their acquisition cost, rather than current market value

EXCLUDE charges to depreciation or amortization reserves.

Part E – Normal Depreciation Charges

Report the reduced value of assets (reported in item 13D) brought about through use, mineral extraction, gradual obsolescence, or the effect of the elements (decay or corrosion) for 2012 only.

INCLUDE charges against assets acquired or completed during the year.

Report cost depletion as an allocation of wasting investment rather than percentage of statutory depletion used for Federal income tax purposes.

Item 14 – RENTAL PAYMENTS

Report rental payments made to other companies for use of depreciable assets such as buildings, other structures, machinery, and equipment. Include rental payments for land.

MULTI-ESTABLISHMENT COMPANIES ONLY

If this establishment is part of a multi-establishment company or is involved with leasing arrangements, see special instructions on page 5.

Item 15 – MINERAL PROPERTY EXPENSES

Line B – Current Operating Expenses

INCLUDE

- Expenses for mineral properties charged to current accounts, such as:
 - all supplies, machinery, equipment, parts, fuel, power, etc., used for development or exploration (whether purchased or received from other establishments of your company) and charged as current operating expenses
 - cost of maintenance and repairs associated with development or exploration activity that is charged to current accounts
- Acquisition costs for mineral land and rights that were not capitalized
- Cost of royalty payments related to mineral production
- Labor costs whether on a contract basis or by your own forces associated with exploration and development or the acquisition of mineral properties

EXCLUDE lease rents reported separately in item 15A.

Item 16 – SELECTED EXPENSES

Part A – Selected Production Related Costs

INCLUDE

- All materials received for consumption
- Items charged to both the current and capital accounts
- Items consumed during 2012 although purchased earlier
- Coal received from other mines for processing
- Supplies consumed for production, development, exploration, maintenance, and repair of mine, plant and equipment, or in-plant construction
- Supplies furnished without charge to contractors or sold to employees for use at this establishment
- Fuels and electric energy consumed, or cost of products resold
- Contract work

EXCLUDE

- Supplies received during 2012 that were **not** consumed
- Cost of coal mined and also processed at the establishment in 2012
- Services such as advertising, telephone, fax, cable, insurance, development, and research rendered by other establishments
- Services of engineering, management, marketing, legal, and other professional consultants, etc.
- Depreciation and depletion charges against plant and equipment
- Rent and rental allowances, interest payments, royalties, and use of patent fees
- Supplies, parts, or machinery produced at this establishment
- Extraordinary losses such as fire and flood
- Labor costs of your employees (report these labor costs in items **7** and **16C**, line 1)

MULTI-ESTABLISHMENT COMPANIES ONLY

If supplies, minerals for processing, machinery installed, fuels, and electric energy are received from other establishments of your company, check the cost against the values reported by the establishment transferring the supply (**see instructions for multi-establishment companies on page 3**). Add freight and other direct handling charges.

Line 1 – Cost of Supplies Used, Minerals Received for Preparation, and Purchased Machinery Installed

INCLUDE

The following list is shown only as an example; it should not be considered a complete list.

- bearings
- belting and screen cloth
- bolts, screws, and nuts
- brake blocks and linings
- carbon and graphite brushes
- cement
- chemical reagents
- coal spraying oils
- dies, jigs, and fixtures
- drill bits and accessories
- explosives
- first aid and safety supplies
- floor gratings
- forgings and castings
- fuses
- gears and pinions
- grinding balls and rods
- hammers
- hand tools
- hardware
- headlights and lamps
- industrial diamonds
- jacks
- lubricating oils
- lumber and timber purchased
- packaging materials
- picks
- piling
- pipe and fittings
- plates and sheets
- rail and accessories
- rods and bars
- roof bolts
- stationary, stamps, and office supplies
- track accessories
- water purchased
- welding rods, electrodes, and acetylene
- wire, cable and chain

- All new and used machinery, equipment, and parts installed whether purchased or received from other establishments of your company
- Physical goods used or put into production

EXCLUDE services used or overhead charges. Report services performed for you by others in item **16A**, line 5.

Line 2 – Cost of Products Bought and Sold As Such Without Further Processing

INCLUDE

- Cost of all coal bought and resold in the same condition as when purchased
- Total quantity and value of all coal resold in item **22** on the line for "Resales"

Line 3 – Cost of Purchased Fuels Consumed for Heat, Power, or the Generation of Electricity

Report the total amount actually paid or payable for all purchased fuels consumed.

INCLUDE

- Coal consumed at this establishment, but produced at another establishment of your company, in item **16A**, line 3 and item **18**. Assign commercial values to them

- Fuel used to power on-site trucks, forklifts, or motor vehicles
- Anthracite, lignite, bituminous and subbituminous coal, coke, natural and manufactured gas, gasoline, wood, purchased steam, and all other fuels

EXCLUDE coal produced and used at this establishment for heat, power, or the generation of electricity. Report the quantity in item 18, line 8.

Line 4 – Cost of Purchased Electricity

Report total amount actually paid or payable for electric energy purchased during 2012 from other companies or received from other establishments of your company.

EXCLUDE value of electricity generated and used at this establishment, but report its quantity in item 16B, line 2.

Line 5 – Cost of Mineral Contract Work Done for You by Others

INCLUDE

- Payments for supplies and equipment furnished by the contractor incidental to the contract work
- Services performed in the operation or development of this establishment, such as pumping, tunneling, shaft sinking, stripping, boring test holes, shop work, repair work, and construction
- An estimate of the value of the service if part of the payment to a contractor was in material produced
- Payment to contractors who were engaged in mining for your own account

EXCLUDE

- Payments to miners paid on a per ton, car, yard, or footage basis. Include the compensation of such workers in item 7B
- Payments to suppliers who mined for their own account on property owned or leased by them and who paid royalties either directly or indirectly on the coal mined. Report such payments to suppliers in item 16A, line 2, if the coal was bought for resale without further processing; or in item 16A, line 1 and item 17, part A, if the coal was purchased for processing at the establishment
- Payments to other establishments for the cost of custom processing of coal mined by this establishment

Part B – Quantity of Electricity

Report all quantities of electricity in thousands of kilowatthours.

Line 1 – Purchased Electricity

Report the quantity of electricity for which the cost is reported in item 16A, line 4.

Line 2 – Generated Electricity

When a figure is reported on this line, include data relating to the activity of the power stations in other sections of this report. For example, include the number of employees assigned to the power station, their wages, and hours worked in the figures reported in item 7, and the cost of fuels used to generate electricity, in item 16A, line 3 and item 18.

Line 3 – Electricity Sold or Transferred

INCLUDE

- Quantity of electric energy that was also included in item 16B, lines 1 and 2, but was sold to other companies or transferred to other establishments of your company
- Value of electricity sold in item 22 on "All other products" line

Part C – Other Operating Expenses Paid by This Establishment

INCLUDE

- Costs for each of these services purchased from other companies that are paid directly by this establishment
- Expenses normally considered nonproduction related costs

EXCLUDE

- Salaries paid to employees of this establishment for any of the specified services
- The cost of mining activities contracted or subcontracted to others and reported in item 16A, line 5

Line 2 – Expensed Equipment

All expenses for purchased computer hardware and supplies

Line 3 – Expensed Purchases of Software

Purchased computer services (software, data transmission, processing services, web design, etc.)

Line 4 – Data Processing and Other Purchased Computer Services

EXCLUDE services provided by other establishments of this company (such as a separate central data processing unit)

Line 5 – Purchased Communication Services

INCLUDE the total cost of purchased telephone, data transmission, telegraph, telex, photo transmission, facsimile (FAX), paging cellular telephone, on-line access and related services actually paid or payable during the year.

Line 6 – Purchased Repairs and Maintenance to Buildings and/or Machinery and Equipment

Report payments made for all maintenance and repair work on the buildings and equipment of this establishment.

INCLUDE

- Repairs for painting, roof repairs, replacing parts, over-hauling of equipment, and other repairs chargeable as current operating costs
- Cost of repair and maintenance of any leased property if the establishment assumes the cost

EXCLUDE

- Extensive “repairs” or reconstruction that is capitalized. Report these as a capital expenditure in item 13
- Costs incurred directly by the establishment in using its own work force to perform repairs and maintenance work
- Repairs and maintenance provided by the building or machinery owner as part of the rental contract

Line 8 – Purchased Advertising and Promotional Services

INCLUDE cost of advertising services purchased from other companies including payments for printing, media coverage, and other advertising services and materials

EXCLUDE all salaries paid to employees of this establishment for advertising work

Line 9 – Purchased Professional and Technical Services

INCLUDE business and property taxes

EXCLUDE income taxes

Item 17 – DETAILED COST OF MATERIALS, PARTS, AND SUPPLIES

Part A – Items Purchased or Received from Other Establishments and Used

INCLUDE

- Tonnage of run-on-mine (raw) coal received for processing before removal of refuse and waste
- amounts actually paid or payable after discounts; include freight and direct charges incurred in acquiring the quantities of the listed items during 2012
- Values as described in **instructions for multi-establishment companies on page 3** for supply items transferred from other establishments of this company
- The value prior to preparation for crude minerals transferred

Line 3 – Purchased Machinery Installed

INCLUDE

- All new and used machinery and equipment that were purchased, or that were received from other establishments of your company whether charged to current or capital accounts
- Machinery charged to the capital account in item 13B as well as here
- Equipment that was installed in the mine or processing plant as well as mobile loading and transportation equipment.

Line 8 – Explosive Materials and Blasting Accessories

INCLUDE safety fuses, detonator caps, detonating fuses, and liquid oxygen.

Part B – Quantity of Minerals Mined And Prepared

INCLUDE

- Run-of-mine (raw) coal mined and processed by the employees covered by this report or by contractors mining for your account (for which contract cost is included in item 16A, line 5 and net production is reported in item 26)

EXCLUDE

- Coal received from other establishments of your company. Report such coal in Part A
- Waste material handled, such as overburden and material stripped

Report the percent of net marketable coal recovered from the run-of-mine (raw) coal to the nearest whole percent. Estimates are acceptable.

Item 18 – FUELS USED

INCLUDE

- Coal purchased for fuel use during 2012 by this establishment in line 1
- Coal produced and used for fuel during 2012 by this establishment in item 18, line 8
- Fuels that were purchased or transferred from outside of the defined boundaries of the establishment where they were consumed, for the production of heat, power, or generated electricity
- All fuels purchased from other companies or transferred from other establishments of your company and used at this establishment

Cost is delivered cost, the amount paid or payable after discounts, including freight and other direct charges incurred by the establishment in acquiring the fuels.

Conversions:

- Fuel oil: 42 gallons = 1 barrel
- Natural gas: 10,000 therms = 1 million cubic feet
- Manufactured gas: 6,000 therms = 1 million cubic feet

Item 26 – NET PRODUCTION OF COAL

INCLUDE coal produced at the establishment and used for power or heat.

The quantity of net marketable coal from this mine may be equal to, but never greater than, the quantity of coal shipped from this establishment plus coal used for power and heat, except insofar as there are differences due to changes in stock.

The quantity of coal shipped, plus that used at the mine or plant, may be greater than the net coal mined if

- (1) run-of-mine (raw) coal was sold or transferred for washing at the other establishments; or
- (2) run-of-mine (raw) coal from other mines was processed at this establishment.

2012 ECONOMIC CENSUS Mining Sector

INFORMATION SHEETS

GENERAL INSTRUCTIONS FOR REPORTING METAL MINING (FORMS – 21202, 21203, 21204 AND 21205)

We estimate that it will take from 2 to 10 hours to complete this form, with almost 4 hours being the average. This includes time to read instructions, develop or assemble material, conduct tests, organize and review the information, and maintain and report the information. Send comments regarding this burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden, to: Paperwork Project 0607-0897, U.S. Census Bureau, 4600 Silver Hill Road, AMSD-3K138, Washington, D.C. 20233. You may e-mail comments to Paperwork@census.gov; use "Paperwork Project 0607-0897" as the subject.

If you require an extension of time to complete this report or if there are any other questions regarding this report, please –

- Visit our website at www.census.gov/econhelp, or
- Call 1-800-233-6136 for toll-free assistance, 7:30 a.m. to 4:30 p.m., Eastern Time, Monday through Friday, or
- Write to the U.S. Census Bureau, 1201 Tenth Street, Jeffersonville, IN 47134-0001

Please include the 11-digit Census File Number (CFN) shown in the address box of the report form with any correspondence.

Respondents are not required to respond to any information collection unless it displays a valid approval number from the Office of Management and Budget (OMB). The OMB 8-digit number appears in the upper right corner of this questionnaire.

Report all value figures in thousands of dollars, total number of hours worked by mining, production, development and exploration workers in thousands of hours, and all electricity quantity figures in thousands of kilowatthours for the mining establishment.

WHO SHOULD REPORT?

- A separate report must be filed for each mineral establishment operated by the company during any part of 2012. This includes mines under development and concentration or agglomeration under construction. **The report should be completed by the operator of the establishment, whether the operator is the owner or is operating it under lease or contract.**
- If you have not received forms to cover each of your operations, call or write the Census Bureau, describing the activity at the establishments for which you are requesting forms.
- If this questionnaire does not pertain to your type of activity, complete all appropriate items, such as employment, payroll, shipments, etc., of this report. Describe your activities in the Remarks section at the end of the form.

WHAT IS A MINERAL ESTABLISHMENT?

A mineral establishment is a single physical location where mineral operations are performed. It represents a working or group of workings at a given locality in which operations are conducted as a unit or are unified by common management or joint handling of some parts of the mining or concentration process.

- Individual shafts, openings, or sites should not necessarily be considered as individual mines.
- Report open-pit mines separately from underground mines, whenever possible.
- Report plants engaged solely in treating ores mined at other locations separately from the mines

Examples of mineral establishments are:

- mine only (a mine may be a lode operation, pit, beach, underground, or a placer deposit)
- mine and concentration plant (such plants may be engaged in milling, washing, agglomeration, or other types of mineral concentration)
- concentration plant only
- mines or sites under exploration, development, or maintenance
- plants under construction

Separate reports are required for lease and land acquisitions of mineral rights if they are located in a county different than any establishment operated. Include a designation of the kind of mineral expected to be produced. Such acquisitions may be included in the report of the nearest operating establishment if the establishment is located in the same county as the acquisition and produces the same type of mineral.

HOW TO REPORT FOR ESTABLISHMENTS WITH NO PRODUCTION

Return a completed report for each of your company's mineral establishments that had no production during 2012. Enter "0" in item 22. Report information in the appropriate items, such as custodial employees, inventories, assets, or capital expenditures.

WHAT ACTIVITIES SHOULD BE REPORTED?

INCLUDE

- Operations of a mine together with its associated shops, auxiliary units, yards, mill, beneficiating, concentration or washing plant, and offices
- A mill, beneficiating, or concentration plant not at the site of the mines served, or operated under separate management from the mines, together with its associated shops, yards, auxiliary units, and offices
- Other associated activities **when carried on at the same physical location** such as:
 - generating energy for the mine or plant (include a central power plant serving two or more mines or plants with the one for which the power plant furnishes the most electric energy)
 - maintenance of mine, plant, and equipment
 - receiving, shipping, storage, research, record keeping, health, safety, cafeteria, and other services

EXCLUDE

- Operation of company stores, boardinghouses, bunkhouses, and recreational facilities
- Separate sales branches, research laboratories, and general administrative offices. Report these on the appropriate Census of Business, Census of Manufactures, or central office or auxiliary forms
- Sintering plants operated in conjunction with blast furnaces
- Recovery of metals through smelting or refining (except for mercury)

WHAT PERIOD SHOULD EACH REPORT COVER?

- Each report should cover the calendar year 2012.
- If book records are not on a calendar-year basis, carefully prepared estimates are acceptable.
- If your fiscal year covers at least 10 months of calendar-year 2012, and reporting on a calendar-year basis involves considerable cost, you may report on a fiscal-year basis. However, all payroll and hours-worked figures should relate to the calendar year rather than the fiscal year. (Use calendar-year payroll records from your tax records.)
- If an establishment began to operate or ceased to operate during 2012, report only the part of the year that the establishment was in operation.
- If the operator changed during the year, report only for that part of the year that your company operated the establishment. Report in item 3 the appropriate information on changes in **operator** or operational status.
- Specify in the certification, item 30, the exact period that the report covers.

MULTI-ESTABLISHMENT COMPANIES ONLY

If any of the items requested are maintained in your records only at a divisional or company level, allocate their costs to each establishment for which you received a questionnaire. When determining transfer values of products and materials from one establishment to another (interplant transfers), include, in addition to direct costs of production, a reasonable proportion of "all other costs (company overhead) and profits." The establishments receiving such transfers should report them as purchased coal for processing, supplies, fuels, or electric energy at the same value plus cost of freight and other direct handling charges. (See item 16.)

DETAILED INSTRUCTIONS FOR SELECTED ITEMS

Item 5 – SALES, SHIPMENTS, RECEIPTS, OR REVENUE

Part A – Value of Products Shipped

INCLUDE

- All products physically shipped from this establishment during 2012
- Receipts for services
- Value of resales
- Other miscellaneous receipts

EXCLUDE

- Freight and excise taxes
- Nonoperating income such as interest dividends, or the sale of fixed assets

Part B – Value of Products Exported

Report as exports those shipments going directly for export including shipments to foreign subsidiaries or foreign divisions of your company and their affiliates.

INCLUDE

- Shipments of your products to export firms and to other customers who export these items
- Sales to the U.S. government to be shipped to foreign nations under military and economic assistance programs
- Shipments to customers in the Panama Canal Zone, the Commonwealth of Puerto Rico, and U.S. Possessions

EXCLUDE sales to the U.S. Government overseas

Item 7 – EMPLOYMENT AND PAYROLL

Part A – Number of Employees

INCLUDE

- All full-time and part-time employees on the payroll of this establishment during any part of the pay period that includes the 12th of March
- Persons on paid sick leave, paid holidays, and paid vacations
- Officers of the establishment, if a corporation
- Persons at a general office serving two or more mines if located at or near this establishment
- Employees paid on a per ton, car, or yard basis
- A **distribution** of those who work in units that serve manufacturing, distribution, or construction operations also carried on at this establishment in addition to the mineral operation (examples: medical staff, yard persons). Also, distribute the earnings and hours worked of these employees among the respective establishments

EXCLUDE

- Members of Armed Forces and pensioners carried on your active payrolls
- Proprietor or partners, if an unincorporated concern
- Full-time or part-time employees working at this establishment whose payroll was filed under an employee leasing company's Employer Identification Number (EIN)
- Those who worked at the mine but were on the payroll of another employer (such as employees of contractors)
- Workers at coke ovens, fuel briquette or manufacturing plants, company stores, boardinghouses, bunkhouses, and recreational centers

Line 1 – Number of Mining, Production, Development, and Exploration Workers

INCLUDE

- Workers (up through the working-supervisor level) engaged in services closely associated with production and development operations such as:
 - manual work
 - tool use and machine operation
 - materials and products, loading and hauling
 - mineral properties care
 - exploration and development work
 - storage, shipping, maintenance, repair, and guard services
 - auxiliary production for own use (e.g., power plant)
 - record keeping
 - regular maintenance and repairs

EXCLUDE

- Supervisory employees above the working-supervisor level
- Employees of contractors

Line 2 – All Other Employees

INCLUDE

- Nonproduction personnel at this establishment engaged in supervision above the working-supervisor level and employees engaged in activities such as:
 - sales, advertising, purchasing, finance
 - highway trucking and other transportation
 - credit, collection, executive, legal, clerical, and routine office functions
 - personnel (including cafeteria, medical, etc.)
 - professional (engineers, geologists, etc.) and technical work
- Force-account construction employees on your payroll engaged in construction of major additions or alterations to your facilities that are utilized as a separate workforce

EXCLUDE employees of contractors.

Part B – Payroll

Report the **gross earnings** paid in calendar year 2012 to employees of this establishment prior to such deductions as employee's Social Security contributions, withholding taxes, group insurance premiums, union dues, and savings bonds.

Payroll should equal the taxable Medicare wages and tips reported on the Internal Revenue Service (IRS) Form 941, Employer's Quarterly Tax Return and definitions as described in Circular E, Employer's Tax Guide.

INCLUDE

- Commissions, dismissal pay, and paid bonuses
- Employee contributions to pension plans such as a 401(k) plan
- Vacation and sick-leave pay
- Cash equivalent of compensation paid in kind such as:
 - board and housing
 - payments in the form of shared profits and special stock purchases that are subject to withholding tax
- Salaries of officers of this establishment, if a corporation
- The spread on stock options tax are taxable to employee wages

EXCLUDE

- Payments to proprietor or partners, if an unincorporated concern
- Payments to members of Armed Forces and pensioners carried on your active payroll
- Royalty payments to unions
- Cost of smithing, explosives, fuses, electric cap lamps, and mine supplies used in production, development, and exploration work but charged to employees and deducted from their wages (Include this cost in item 16 A, line 1, if applicable.)

Part C – Number of Hours Worked by Mining, Production, Development, and Exploration Workers

An hour worked is defined as the work of one person for 1 hour. Report figures from actual records of hours worked wherever available. If no records of hours worked were kept, estimate hours worked from payroll or other records.

INCLUDE

- All hours worked or paid (except hours paid for vacations, holidays, or sick leave)
- Overtime hours (report actual hours worked, **not** straight-time equivalent hours)
- Actual hours worked by an employee who elects to work during a vacation period
- All hours worked at this establishment for the entire year by all full-time and part-time production, development, and exploration workers of the type reported in item 7 A, line 1.

EXCLUDE

- Hours worked by employees of contractors
- Hours of proprietors or partners

Part D – Employer’s Cost For Fringe Benefits

MULTI-ESTABLISHMENT COMPANIES ONLY

If any of the items are maintained in your records only at a company level, allocate their costs to the mining establishment. You may distribute the total based on the ratio of the payroll of each mining establishment to the total company payroll unless you have developed your own method of making such allocations. Specify the method used and the approximate portion that has been allocated in the REMARKS section at the end of the form.

Include employer’s cost for legally required programs and programs not required by law.

Line 1 - Health Insurance – Insurance premiums on hospitals, medical plans, and single service plans such as dental, vision, and prescription drug plans. Include premium equivalents for self-insured plans and fees paid to third party administrators (TPAs). Do not include employee contributions.

Line 2 - Pension plans

- Defined benefit pension plans** – Costs for both qualified and unqualified defined pension plans. Pension plans that specify the benefit to be paid to employee upon retirement, generally either as a specified amount or a percentage of compensation. Employer contributions are based on actuarial computations that include the employee’s compensation and years of service and are not allocated to specific accounts maintained for employees.
- Defined contribution plans** – Costs under defined contribution plans. Pension plans that define the employer contributions to a separate account provided for each employee. The employee "benefit" at retirement depends on the amount contributed and the results of the account’s activity. Examples include profits sharing plans, money purchase (e.g., 401k, 403b) and stock bonus plans (e.g., ESOPs).

Line 3 - Other – Other fringe benefits (e.g., Social Security, workers’ compensation insurance, unemployment tax, state disability insurance programs, life insurance benefits, Medicare).

Item 9 – INVENTORIES

MULTI-ESTABLISHMENT COMPANIES ONLY

If this establishment is part of a multi-establishment company, assign to each establishment those inventories that the establishment is responsible for as if it owned them. In completing the report of a mining establishment or sales branch, **INCLUDE** those inventories that are held elsewhere, such as a warehouse operated by your company or a public warehouse. The inventories of an operating establishment held elsewhere should not be reported on the report of the warehouse where they may be actually stored. Inventories should not be duplicated on establishment reports.

Report the value of all inventories that are attributable to the establishment’s operations regardless of where the inventories are held or stored.

In reporting value of inventories for inventories valued on LIFO, use the value of the inventories before calculations to determine LIFO Value and LIFO Reserve. The LIFO reserve (if any) is to be reported separately on item **9**B, line 4.

Part B, line 1 – Mined Or Quarried Products

INCLUDE

- stocks of raw products awaiting treatment or preparation that were **mined** at this establishment
- stockpiles of products (raw, prepared minerals, or quarried products) ready for shipment

Part B, line 2 – Supplies, Parts, Fuels, Etc.

INCLUDE

- stockpiles of minerals **received** from other establishments for further processing
- cost of items to be used for extracting or beneficiating

Part B, line 4 – LIFO Reserve

LIFO reserve represents the excess of current period cost over the LIFO carrying value. LIFO reserve is the difference between the current cost (e.g., FIFO) of inventories (gross value) and the LIFO carrying value (net value).

Item 13 – ASSETS, CAPITAL EXPENDITURES, RETIREMENTS, DEPRECIATION

MULTI-ESTABLISHMENT COMPANIES ONLY

If this establishment maintains a tenant relationship with the parent company or one of its subsidiaries and pays "rent" for the use of either its buildings or equipment, exclude the value of this rent from item 14, Rental Payments. Instead, report the gross value of assets made available to this establishment as a result of this "rental" agreement in item 13, as if the establishment owned them.

If this establishment uses buildings or equipment rented directly from other companies, but rental payments are handled centrally at a company or division level, report the share of overhead charged to this establishment or estimate the share of rental charges appropriate to the operations of this establishment in item 14.

Establishments Involved With Leasing Arrangements for Equipment and/or Buildings

- Report leased equipment according to the type of lease negotiated with the producer or the lessor.
- **Capital Leases** (as defined by the Financial Accounting Standards Board (FASB)):
 - original cost or market value of that equipment and building as a value of fixed assets. Include annual depreciation and retirements charged against this equipment
 - cost (at market value) of acquisitions of buildings and equipment during the year as a capital expenditure and include it in the end of year assets and charge the first year depreciation (and retirements, if any)
- **Operating Leases**
 - Report the periodic payments made to the producer or lessor in the rental section (item 14).
 - EXCLUDE the value of the building and equipment as assets, capital expenditures, depreciation, or retirements.

Parts A and D – Gross Value Of Depreciable/Depletable Assets

Report the acquisition cost (not current market value) of depreciable assets for which depreciation or amortization reserves are maintained. Also, report the acquisition cost of assets such as capitalized mineral exploration and development or acquisition cost for mineral land and rights for which depreciation, amortization, or depletion accounts are maintained.

- For new construction or other improvement projects in progress but not yet complete, include:
 - cumulative capital expenditures for such projects already in place at the beginning and end of the year, respectively, in items 13A and 13D
 - expenditures capitalized for these projects during 2012 in item 13B
- If the establishment was acquired during the year, report the value at the end of the year (item 13D) as your purchase cost adjusted for capital expenditures (item 13B) and deductions (item 13C) since the time of purchase. Include used assets purchased during the year at their market value at the time of transfer rather than at original book value.
- Report gross assets for the end of the year consistently with the gross assets at the beginning of the year and the annual asset changes during the year. Item 13A plus 13B, line 4 minus 13C equals 13D.

Part B – Capital Expenditures

Report the actual capital outlays during 2012, not the final value of buildings or other structures completed or equipment put in place during the year. (These expenditures are of the type for which depreciation or amortization accounts are ordinarily maintained.)

- Capital expenditures during 2012 may be determined by the following computation:
 - (a) cost of additions completed during the year, plus
 - (b) work-in-progress at the end of the year, minus
 - (c) work-in-progress at the beginning of the year

INCLUDE

- labor and installation costs whether on contract or by your own forces
- replacements as well as additions to capacity for new depreciable assets
- value of improvements and capitalized repairs to machinery and equipment including those done to assets transferred from other establishments of this company
- expenditures at this establishment for old or existing plants and for secondhand equipment acquired from others (including the U.S. Government)

- gross book value of machinery or equipment transferred from other establishments of your company

EXCLUDE the cost of maintenance and repairs charged as current operating expense.

Line 1 – Capital Expenditures for New and Used Buildings, Structures, Machinery, and Equipment

INCLUDE

- Buildings and structures directly related to mineral exploration, development, and production
- Machinery, such as hoists, cranes, crushers, separators, and power plants
- Values from construction by your own employees, where capitalized
- Exploration, development, and production machinery; transportation and office equipment
- Equipment such as excavators, loaders, locomotives, tractors, hoists, drills, compressors, pumps, and processing plant machinery, as well as furniture and fixtures for offices, cafeterias, and change rooms
- Value of equipment produced and used at this establishment
- All mining, loading, transportation, and similar equipment for use at mines
- Processing plant equipment
- Automobiles, trucks, and similar equipment
- Report all purchases of computers and peripheral data processing equipment
- Replacements as well as additions to new capacity

EXCLUDE

- Company houses and general recreational facilities
- Value of land

Line 2 – Capital Expenditures for Mineral Exploration and Development

INCLUDE

- All development and exploration outlays that were charged to a capital or Office of Minerals Exploration account
- Capitalized expenditures for entries, shafts, rail and other road construction, test boring, surveying, etc.

Line 3 – Capital Expenditures for Mineral Land and Rights

INCLUDE

- All capital expenditures for acquiring either undeveloped or developed acreage
- Capitalized lease bonuses and any other outlays necessary to acquire leases, mineral rights, and fee lands incident to mineral exploration, development, or production

Part C – Total Retirements and Disposition of Depreciable and/or Depletable Assets

INCLUDE

- Gross value of assets sold, retired, scrapped, destroyed, abandoned, etc., during the year at their acquisition cost
- Value of assets transferred to other establishments of your company at their acquisition cost, rather than current market value

EXCLUDE charges to depreciation or amortization reserves.

Part E – Normal Depreciation Charges

Report the reduced value of assets (reported in item 13D) brought about through use, mineral extraction, gradual obsolescence, or the effect of the elements (decay or corrosion) for 2012 only.

INCLUDE charges against assets acquired or completed during the year.

Report cost depletion as an allocation of wasting investment rather than percentage of statutory depletion used for Federal income tax purposes.

Item 14 – RENTAL PAYMENTS

Report rental payments made to other companies for use of depreciable assets such as buildings, other structures, machinery, and equipment. Include rental payments for land.

MULTI-ESTABLISHMENT COMPANIES ONLY

If this establishment is part of a multi-establishment company or is involved with leasing arrangements, see special instructions on page 6.

Item 15 – MINERAL PROPERTY EXPENSES

Line B – Current Operating Expenses

INCLUDE

- Expenses for mineral properties charged to current accounts, such as:
 - all supplies, machinery, equipment, parts, fuel, power, etc., used for development or exploration (whether purchased or received from other establishments of your company) and charged as current operating expenses
 - cost of maintenance and repairs associated with development or exploration activity that is charged to current accounts
- Acquisition costs for mineral land and rights that were not capitalized
- Cost of royalty payments related to mineral production
- Labor costs whether on a contract basis or by your own forces associated with exploration and development or the acquisition of mineral properties

EXCLUDE lease rents reported separately in item 15A.

Item 16 – SELECTED EXPENSES

Part A – Selected Production Related Costs

INCLUDE

- All materials received for consumption
- Items charged to both the current and capital accounts
- Items consumed during 2012 although purchased earlier
- Coal received from other mines for processing
- Supplies consumed for production, development, exploration, maintenance, and repair of mine, plant and equipment, or in-plant construction
- Supplies furnished without charge to contractors or sold to employees for use at this establishment
- Fuels and electric energy consumed, or cost of products resold
- Contract work

EXCLUDE

- Supplies received during 2012 that were **not** consumed

- Cost of coal mined and also processed at the establishment in 2012
- Services such as advertising, telephone, fax, cable, insurance, development, and research rendered by other establishments
- Services of engineering, management, marketing, legal, and other professional consultants, etc.
- Depreciation and depletion charges against plant and equipment
- Rent and rental allowances, interest payments, royalties, and use of patent fees
- Supplies, parts, or machinery produced at this establishment
- Extraordinary losses such as fire and flood
- Labor costs of your employees (report these labor costs in items 7 and 16C, line 1)

MULTI-ESTABLISHMENT COMPANIES ONLY

If supplies, minerals for processing, machinery installed, fuels, and electric energy are received from other establishments of your company, check the cost against the values reported by the establishment transferring the supply (**see instructions for multi-establishment companies on page 3**). Add freight and other direct handling charges.

Line 1 – Cost of Supplies Used, Minerals Received for Preparation, and Purchased Machinery Installed

INCLUDE

The following list is shown only as an example; it should not be considered a complete list.

- | | |
|---------------------------------|---|
| – bearings | – industrial diamonds |
| – belting and screen cloth | – jacks |
| – bolts, screws, and nuts | – lubricating oils |
| – brake blocks and linings | – lumber and timber purchased |
| – carbon and graphite brushes | – packaging materials |
| – cement | – picks |
| – chemical reagents | – piling |
| – coal spraying oils | – pipe and fittings |
| – dies, jigs, and fixtures | – plates and sheets |
| – drill bits and accessories | – rail and accessories |
| – explosives | – rods and bars |
| – first aid and safety supplies | – roof bolts |
| – floor gratings | – stationary, stamps, and office supplies |
| – forgings and castings | – track accessories |
| – fuses | – water purchased |
| – gears and pinions | – welding rods, electrodes, and acetylene |
| – grinding balls and rods | – wire, cable and chain |
| – hammers | |
| – hand tools | |
| – hardware | |
| – headlights and lamps | |

- All new and used machinery, equipment, and parts installed whether purchased or received from other establishments of your company
- Physical goods used or put into production

EXCLUDE services used or overhead charges. Report services performed for you by others in item 16A, line 5.

Line 2 – Cost of Products Bought and Sold As Such Without Further Processing

INCLUDE

- Cost of all coal bought and resold in the same condition as when purchased
- Total quantity and value of all coal resold in item 22 on the line for "Resales"

Line 3 – Cost of Purchased Fuels Consumed for Heat, Power, or the Generation of Electricity

Report the total amount actually paid or payable for all purchased fuels consumed.

INCLUDE

- Coal consumed at this establishment, but produced at another establishment of your company, in item 16A, line 3 and item 18. Assign commercial values to them
- Fuel used to power on-site trucks, forklifts, or motor vehicles
- Anthracite, lignite, bituminous and subbituminous coal, coke, natural and manufactured gas, gasoline, wood, purchased steam, and all other fuels

EXCLUDE coal produced and used at this establishment for heat, power, or the generation of electricity. Report the quantity in item 18, line 8.

Line 4 – Cost of Purchased Electricity

Report total amount actually paid or payable for electric energy purchased during 2012 from other companies or received from other establishments of your company.

EXCLUDE value of electricity generated and used at this establishment, but report its quantity in item 16B, line 2.

Line 5 – Cost of Mineral Contract Work Done for You by Others

INCLUDE

- Payments for supplies and equipment furnished by the contractor incidental to the contract work
- Services performed in the operation or development of this establishment, such as pumping, tunneling, shaft sinking, stripping, boring test holes, shop work, repair work, and construction
- An estimate of the value of the service if part of the payment to a contractor was in material produced
- Payment to contractors who were engaged in mining for your own account

EXCLUDE

- Payments to miners paid on a per ton, car, yard, or footage basis. Include the compensation of such workers in item 7B
- Payments to suppliers who mined for their own account on property owned or leased by them and who paid royalties either directly or indirectly on the coal mined. Report such payments to suppliers in item 16A, line 2, if the coal was bought for resale without further processing; or in item 16A, line 1 and item 17, part A, if the coal was purchased for processing at the establishment
- Payments to other establishments for the cost of custom processing of coal mined by this establishment

Part B – Quantity of Electricity

Report all quantities of electricity in thousands of kilowatthours.

Line 1 – Purchased Electricity

Report the quantity of electricity for which the cost is reported in item 16A, line 4.

Line 2 – Generated Electricity

When a figure is reported on this line, include data relating to the activity of the power stations in other sections of this report. For example, include the number of employees assigned to the power station, their wages, and hours worked in the figures reported in item 7, and the cost of fuels used to generate electricity, in item 16A, line 3 and item 18.

Line 3 – Electricity Sold or Transferred

INCLUDE

- Quantity of electric energy that was also included in item 16B, lines 1 and 2, but was sold to other companies or transferred to other establishments of your company
- Value of electricity sold in item 22 on "All other products" line

Part C – Other Operating Expenses Paid by This Establishment

INCLUDE

- Costs for each of these services purchased from other companies that are paid directly by this establishment
- Expenses normally considered nonproduction related costs

EXCLUDE

- Salaries paid to employees of this establishment for any of the specified services
- The cost of mining activities contracted or subcontracted to others and reported in item 16A, line 5

Line 2 – Expensed Equipment

All expenses for purchased computer hardware and supplies

Line 3 – Expensed Purchases of Software

Purchased computer services (software, data transmission, processing services, web design, etc.)

Line 4 – Data Processing and Other Purchased Computer Services

EXCLUDE services provided by other establishments of this company (such as a separate central data processing unit)

Line 5 – Purchased Communication Services

INCLUDE the total cost of purchased telephone, data transmission, telegraph, telex, photo transmission, facsimile (FAX), paging cellular telephone, on-line access and related services actually paid or payable during the year.

Line 6 – Purchased Repairs and Maintenance to Buildings and/or Machinery and Equipment

Report payments made for all maintenance and repair work on the buildings and equipment of this establishment.

INCLUDE

- Repairs for painting, roof repairs, replacing parts, over-hauling of equipment, and other repairs chargeable as current operating costs
- Cost of repair and maintenance of any leased property if the establishment assumes the cost

EXCLUDE

- Extensive "repairs" or reconstruction that is capitalized. Report these as a capital expenditure in item 13
- Costs incurred directly by the establishment in using its own work force to perform repairs and maintenance work
- Repairs and maintenance provided by the building or machinery owner as part of the rental contract

Line 8 – Purchased Advertising and Promotional Services

INCLUDE cost of advertising services purchased from other companies including payments for printing, media coverage, and other advertising services and materials

EXCLUDE all salaries paid to employees of this establishment for advertising work

Line 9 – Purchased Professional and Technical Services

INCLUDE business and property taxes

EXCLUDE income taxes

Item 17 – DETAILED COST OF MATERIALS, PARTS, AND SUPPLIES

Part A – Items Purchased or Received from Other Establishments and Used

INCLUDE

- Tonnage of run-on-mine (raw) coal received for processing before removal of refuse and waste
- Amounts actually paid or payable after discounts; include freight and direct charges incurred in acquiring the quantities of the listed items during 2012

- Values as described in **instructions for multi-establishment companies on page 3** for supply items transferred from other establishments of this company
- The value prior to preparation for crude minerals transferred

Line 2 – Purchased Machinery Installed

INCLUDE

- All new and used machinery and equipment that were purchased, or that were received from other establishments of your company whether charged to current or capital accounts
- Machinery charged to the capital account in item 13B as well as here
- Equipment that was installed in the mine or processing plant as well as mobile loading and transportation equipment.

Part B – Quantity of Minerals Mined and Prepared

INCLUDE

- Ore mined and treated by the employees covered by this report or by contractors mining for your account (for which contract cost is included in item 16A, line 5)
- Tonnage of crude ore mined and treated before removal of refuse and waste

EXCLUDE

- Ore received from other establishments of your company. Report such ore in Part A
- Waste material handled, such as overburden and material stripped

Item 18 – FUELS USED

INCLUDE

- Fuels that were purchased or transferred from outside of the defined boundaries of the establishment where they were consumed, for the production of heat, power, or generated electricity
- All fuels purchased from other companies or transferred from other establishments of your company and used at this establishment

Cost is delivered cost, the amount paid or payable after discounts, including freight and other direct charges incurred by the establishment in acquiring the fuels.

Conversions:

- Fuel oil: 42 gallons = 1 barrel
- Natural gas: 10,000 therms = 1 million cubic feet
- Manufactured gas: 6,000 therms = 1 million cubic feet

2012 ECONOMIC CENSUS Mining Sector

INFORMATION SHEETS

GENERAL INSTRUCTIONS FOR REPORTING NONMETALLIC MINERALS (EXCEPT FUELS) MINING (FORMS – 21206, 21207, 21208, 21209, 21210, AND 21211)

We estimate that it will take from 2 to 10 hours to complete this form, with almost 4 hours being the average. This includes time to read instructions, develop or assemble material, conduct tests, organize and review the information, and maintain and report the information. Send comments regarding this burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden, to: Paperwork Project 0607-0897, U.S. Census Bureau, 4600 Silver Hill Road, AMSD-3K138, Washington, D.C. 20233. You may e-mail comments to Paperwork@census.gov; use "Paperwork Project 0607-0897" as the subject.

If you require an extension of time to complete this report or if there are any other questions regarding this report, please –

- Visit our website at www.census.gov/econhelp, or
- Call 1-800-233-6136 for toll-free assistance, 7:30 a.m. to 4:30 p.m., Eastern Time, Monday through Friday, or
- Write to the U.S. Census Bureau, 1201 Tenth Street, Jeffersonville, IN 47134-0001

Please include the 11-digit Census File Number (CFN) shown in the address box of the report form with any correspondence.

Respondents are not required to respond to any information collection unless it displays a valid approval number from the Office of Management and Budget (OMB). The OMB 8-digit number appears in the upper right corner of this questionnaire.

Report all value figures in thousands of dollars, total number of hours worked by mining, production, development and exploration workers in thousands of hours, and all electricity quantity figures in thousands of kilowatthours for the mining establishment.

WHO SHOULD REPORT?

- A separate report must be filed for each mineral establishment operated by the company during any part of 2012. This includes mines under development and preparation plants under construction. **The report should be completed by the operator of the establishment, whether the operator is the owner or is operating it under lease or contract.**
- If you have not received forms to cover each of your operations, call or write the Census Bureau, describing the activity at the establishments for which you are requesting forms.
- If this questionnaire does not pertain to your type of activity, complete all appropriate items, such as employment, payroll, shipments, etc., of this report. Describe your activities in the Remarks section.

WHAT IS A MINERAL ESTABLISHMENT?

A mineral establishment is a single physical location where mineral operations are performed. It represents a working or group of workings at a given locality in which operations are conducted as a unit or are unified by common management or joint handling of some parts of the mining or preparation process.

- Individual shafts, openings, or sites should not necessarily be considered as individual mines.
- Report open-pit mines separately from underground mines, whenever possible.
- Report plants engaged solely in processing minerals mined at other locations separately from the mines

Examples of mineral establishments are:

- mine only (a mine may be an underground operation; a quarry or pit; a well or group of wells, or a river, lake, or ocean deposit)
- mine and preparation plant (such plants may be engaged in milling, washing, calcining, crushing, classifying, or other types of mineral preparation)
- preparation plant only
- mines or sites under exploration, development, or maintenance
- plants under construction

Portable sand and gravel preparation and portable stone-crushing plants are required to file only one report for all operations of the plant during the year. Specify in the "Remarks" section the principal locations at which the plant operated during 2012.

Separate reports are required for lease and land acquisitions of mineral rights if they are located in a county different than any establishment operated. Include a designation of the kind of mineral expected to be produced. Such acquisitions may be included in the report of the nearest operating establishment if the establishment is located in the same county as the acquisition and produces the same type of mineral.

HOW TO REPORT FOR ESTABLISHMENTS WITH NO PRODUCTION

Return a completed report for each of your company's mineral establishments that had no production during 2012. Enter "0" in item 22. Report information in the appropriate items, such as custodial employees, inventories, assets, or capital expenditures.

WHAT ACTIVITIES SHOULD BE REPORTED?

INCLUDE

- Operations of a mine, pit, or quarry together with its associated shops, auxiliary units, yards, mill, preparation plant, and offices
- A mill or preparation plant not at the site of the mines served, or operated under separate management from the mines, together with its associated shops, yards, auxiliary units, and offices
- Other associated activities **when carried on at the same physical location** such as:
 - generating energy for the mine or plant (include a central power plant serving two or more mines or plants with the one for which the power plant furnishes the most electric energy)
 - maintenance of mine, plant, and equipment
 - receiving, shipping, storage, research, record keeping, health, safety, cafeteria, and other services
 - separate stone, sand, and gravel quarrying and crushing operations carried on by a company whose primary activity is construction

EXCLUDE

- Operation of company stores, boardinghouses, bunkhouses, and recreational facilities

- Separate sales branches, research laboratories, and general administrative offices. Report these on the appropriate Census of Business, Census of Manufactures, or central office or auxiliary forms
- Plants primarily producing cement, lime, structural clay or pottery products, or synthetic abrasives
- Construction activities

WHAT PERIOD SHOULD EACH REPORT COVER?

- Each report should cover the calendar year 2012.
- If book records are not on a calendar-year basis, carefully prepared estimates are acceptable.
- If your fiscal year covers at least 10 months of calendar-year 2012, and reporting on a calendar-year basis involves considerable cost, you may report on a fiscal-year basis. However, all payroll and hours-worked figures should relate to the calendar year rather than the fiscal year. (Use calendar-year payroll records from your tax records.)
- If an establishment began to operate or ceased to operate during 2012, report only the part of the year that the establishment was in operation.
- If the operator changed during the year, report only for that part of the year that your company operated the establishment. Report in item 3 the appropriate information on changes in **operator** or operational status.
- Specify in the certification, item 30, the exact period that the report covers.

MULTI-ESTABLISHMENT COMPANIES ONLY

If any of the items requested are maintained in your records only at a divisional or company level, allocate their costs to each establishment for which you received a questionnaire. When determining transfer values of products and materials from one establishment to another (interplant transfers), include, in addition to direct costs of production, a reasonable proportion of "all other costs (company overhead) and profits." The establishments receiving such transfers should report them as purchased minerals for preparation, supplies, fuels, or electric energy at the same value plus cost of freight and other direct handling charges. (See item 16.)

DETAILED INSTRUCTIONS FOR SELECTED ITEMS

Item 5 – SALES, SHIPMENTS, RECEIPTS, OR REVENUE

Part A – Value of Products Shipped

INCLUDE

- All products physically shipped from this establishment during 2012
- Receipts for services
- Value of resales
- Other miscellaneous receipts

EXCLUDE

- Freight and excise taxes
- Nonoperating income such as interest dividends, or the sale of fixed assets

Part B – Value of Products Exported

Report as exports those shipments going directly for export including shipments to foreign subsidiaries or foreign divisions of your company and their affiliates.

INCLUDE

- Shipments of your products to export firms and to other customers who export these items
- Sales to the U.S. government to be shipped to foreign nations under military and economic assistance programs
- Shipments to customers in the Panama Canal Zone, the Commonwealth of Puerto Rico, and U.S. Possessions

EXCLUDE sales to the U.S. Government overseas

Item 7 – EMPLOYMENT AND PAYROLL

Part A – Number of Employees

INCLUDE

- All full-time and part-time employees on the payroll of this establishment during any part of the pay period that includes the 12th of March
- Persons on paid sick leave, paid holidays, and paid vacations
- Officers of the establishment, if a corporation
- Persons at a general office serving two or more mines if located at or near this establishment
- Employees paid on a per ton, car, or yard basis
- A **distribution** of those who work in units that serve manufacturing, distribution, or construction operations also carried on at this establishment in addition to the mineral operation (examples: medical staff, yard persons). Also, distribute the earnings and hours worked of these employees among the respective establishments

EXCLUDE

- Members of Armed Forces and pensioners carried on your active payrolls
- Proprietor or partners, if an unincorporated concern
- Full-time or part-time employees working at this establishment whose payroll was filed under an employee leasing company's Employer Identification Number (EIN)
- Those who worked at the mine but were on the payroll of another employer (such as employees of contractors)
- Workers at cement, lime, structural clay, and other manufacturing plants, company stores, boardinghouses, bunkhouses, and recreational centers

Line 1 – Number of Mining, Production, Development, and Exploration Workers

INCLUDE

- Workers (up through the working-supervisor level) engaged in services closely associated with production and development operations such as:
 - manual work
 - tool use and machine operation
 - materials and products, loading and hauling
 - mineral properties care
 - exploration and development work
 - storage, shipping, maintenance, repair, and guard services
 - auxiliary production for own use (e.g., power plant)
 - record keeping
 - regular maintenance and repairs

EXCLUDE

- Supervisory employees above the working-supervisor level
- Employees of contractors

Line 2 – All Other Employees

INCLUDE

- Nonproduction personnel at this establishment engaged in supervision above the working-supervisor level and employees engaged in activities such as:
 - sales, advertising, purchasing, finance
 - highway trucking and other transportation
 - credit, collection, executive, legal, clerical, and routine office functions
 - personnel (including cafeteria, medical, etc.)
 - professional (engineers, geologists, etc.) and technical work
- Force-account construction employees on your payroll engaged in construction of major additions or alterations to your facilities that are utilized as a separate workforce

EXCLUDE employees of contractors.

Part B – Payroll

Report the **gross earnings** paid in calendar year 2012 to employees of this establishment prior to such deductions as employee's Social Security contributions, withholding taxes, group insurance premiums, union dues, and savings bonds.

Payroll should equal the taxable Medicare wages and tips reported on the Internal Revenue Service (IRS) Form 941, Employer's Quarterly Tax Return and definitions as described in Circular E, Employer's Tax Guide.

INCLUDE

- Commissions, dismissal pay, and paid bonuses
- Employee contributions to pension plans such as a 401(k) plan
- Vacation and sick-leave pay
- Cash equivalent of compensation paid in kind such as:
 - board and housing
 - payments in the form of shared profits and special stock purchases that are subject to withholding tax
- Salaries of officers of this establishment, if a corporation
- The spread on stock options tax are taxable to employee wages

EXCLUDE

- Payments to proprietor or partners, if an unincorporated concern
- Payments to members of Armed Forces and pensioners carried on your active payroll
- Royalty payments to unions
- Cost of smithing, explosives, fuses, electric cap lamps, and mine supplies used in production, development, and exploration work but charged to employees and deducted from their wages (Include this cost in item 16 A, line 1, if applicable.)

Part C – Number of Hours Worked by Mining, Production, Development, and Exploration Workers

An hour worked is defined as the work of one person for 1 hour. Report figures from actual records of hours worked wherever available. If no records of hours worked were kept, estimate hours worked from payroll or other records.

INCLUDE

- All hours worked or paid (except hours paid for vacations, holidays, or sick leave)
- Overtime hours (report actual hours worked, **not** straight-time equivalent hours)
- Actual hours worked by an employee who elects to work during a vacation period
- All hours worked at this establishment for the entire year by all full-time and part-time production, development, and exploration workers of the type reported in item 7 A, line 1.

EXCLUDE

- Hours worked by employees of contractors
- Hours of proprietors or partners

Part D – Employer's Cost For Fringe Benefits

MULTI-ESTABLISHMENT COMPANIES ONLY
If any of the items are maintained in your records only at a company level, allocate their costs to the mining establishment. You may distribute the total based on the ratio of the payroll of each mining establishment to the total company payroll unless you have developed your own method of making such allocations. Specify the method used and the approximate portion that has been allocated in the REMARKS section at the end of the form.

Include employer's cost for legally required programs and programs not required by law.

Line 1 - Health Insurance – Insurance premiums on hospitals, medical plans, and single service plans such as dental, vision, and prescription drug plans. Include premium equivalents for self-insured plans and fees paid to third party administrators (TPAs). Do not include employee contributions.

Line 2 - Pension plans

- a. **Defined benefit pension plans** – Costs for both qualified and unqualified defined pension plans. Pension plans that specify the benefit to be paid to employee upon retirement, generally either as a specified amount or a percentage of compensation. Employer contributions are based on actuarial computations that include the employee's compensation and years of service and are not allocated to specific accounts maintained for employees.
- b. **Defined contribution plans** – Costs under defined contribution plans. Pension plans that define the employer contributions to a separate account provided for each employee. The employee "benefit" at retirement depends on the amount contributed and the results of the account's activity. Examples include profits sharing plans, money purchase (e.g., 401k, 403b) and stock bonus plans (e.g., ESOPs).

Line 3 - Other – Other fringe benefits (e.g., Social Security, workers' compensation insurance, unemployment tax, state disability insurance programs, life insurance benefits, Medicare).

Item 9 - INVENTORIES

MULTI-ESTABLISHMENT COMPANIES ONLY
If this establishment is part of a multi-establishment company, assign to each establishment those inventories that the establishment is responsible for as if it owned them. In completing the report of a mining establishment or sales branch, INCLUDE those inventories that are held elsewhere, such as a warehouse operated by your company or a public warehouse. The inventories of an operating establishment held elsewhere should not be reported on the report of the warehouse where they may be actually stored. Inventories should not be duplicated on establishment reports.

Report the value of all inventories that are attributable to the establishment's operations regardless of where the inventories are held or stored.

In reporting value of inventories for inventories valued on LIFO, use the value of the inventories before calculations to determine LIFO Value and LIFO Reserve. The LIFO reserve (if any) is to be reported separately on item 9B, line 4.

Part B, line 1 – Mined Or Quarried Products

INCLUDE

- stocks of raw products awaiting treatment or preparation that were mined at this establishment
- stockpiles of products (raw, prepared minerals, or quarried products) ready for shipment

Part B, line 2 – Supplies, Parts, Fuels, Etc.

INCLUDE

- stockpiles of minerals received from other establishments for further processing
- cost of items to be used for extracting or beneficiating

Part B, line 4 – LIFO Reserve

LIFO reserve represents the excess of current period cost over the LIFO carrying value. LIFO reserve is the difference between the current cost (e.g., FIFO) of inventories (gross value) and the LIFO carrying value (net value).

Item 13 – ASSETS, CAPITAL EXPENDITURES, RETIREMENTS, DEPRECIATION

MULTI-ESTABLISHMENT COMPANIES ONLY
If this establishment maintains a tenant relationship with the parent company or one of its subsidiaries and pays "rent" for the use of either its buildings or equipment, exclude the value of this rent from item 14, Rental Payments. Instead, report the gross value of assets made available to this establishment as a result of this "rental" agreement in item 13, as if the establishment owned them.

If this establishment uses buildings or equipment rented directly from other companies, but rental payments are handled centrally at a company or division level, report the share of overhead charged to this establishment or estimate the share of rental charges appropriate to the operations of this establishment in item 14.

Establishments Involved With Leasing Arrangements for Equipment and/or Buildings

- Report leased equipment according to the type of lease negotiated with the producer or the lessor.
- **Capital Leases** (as defined by the Financial Accounting Standards Board (FASB)):
 - original cost or market value of that equipment and building as a value of fixed assets. Include annual depreciation and retirements charged against this equipment
 - cost (at market value) of acquisitions of buildings and equipment during the year as a capital expenditure and include it in the end of year assets and charge the first year depreciation (and retirements, if any)

- **Operating Leases**

- Report the periodic payments made to the producer or lessor in the rental section (item 14).
- EXCLUDE the value of the building and equipment as assets, capital expenditures, depreciation, or retirements.

Parts A and D – Gross Value Of Depreciable Assets

Report the acquisition cost (not current market value) of depreciable assets for which depreciation or amortization reserves are maintained. Also, report the acquisition cost of assets such as capitalized mineral exploration and development or acquisition cost for mineral land and rights for which depreciation, amortization, or depletion accounts are maintained.

- For new construction or other improvement projects in progress but not yet complete, include:
 - cumulative capital expenditures for such projects already in place at the beginning and end of the year, respectively, in items 13A and 13D
 - expenditures capitalized for these projects during 2012 in item 13B
- If the establishment was acquired during the year, report the value at the end of the year (item 13D) as your purchase cost adjusted for capital expenditures (item 13B) and deductions (item 13C) since the time of purchase. Include used assets purchased during the year at their market value at the time of transfer rather than at original book value.

- If the establishment was sold by your company during the year, report the gross value at the beginning of the year (item 13A) at its acquisition cost. Also report this acquisition cost plus capital expenditures that may have occurred since the beginning of the year and the time of sale in item 13C.
- Report gross assets for the end of the year consistently with the gross assets at the beginning of the year and the annual asset changes during the year. Item 13A plus 13B, line 4 minus 13C equals 13D.

Part B – Capital Expenditures

Report the actual capital outlays during 2012, not the final value of buildings or other structures completed or equipment put in place during the year. (These expenditures are of the type for which depreciation or amortization accounts are ordinarily maintained.)

- Capital expenditures during 2012 may be determined by the following computation:
 - (a) cost of additions completed during the year, plus
 - (b) work-in-progress at the end of the year, minus
 - (c) work-in-progress at the beginning of the year

INCLUDE

- labor and installation costs whether on contract or by your own forces
- replacements as well as additions to capacity for new depreciable assets
- value of improvements and capitalized repairs to machinery and equipment including those done to assets transferred from other establishments of this company
- expenditures at this establishment for old or existing plants and for secondhand equipment acquired from others (including the U.S. Government)
- gross book value of machinery or equipment transferred from other establishments of your company

EXCLUDE the cost of maintenance and repairs charged as current operating expense.

Part E – Normal Depreciation Charges

Report the reduced value of assets (reported in item 13 D) brought about through use, mineral extraction, gradual obsolescence, or the effect of the elements (decay or corrosion) for 2012 only.

INCLUDE charges against assets acquired or completed during the year.

Report cost depletion as an allocation of wasting investment rather than percentage of statutory depletion used for Federal income tax purposes.

Item 14 – RENTAL PAYMENTS

Report rental payments made to other companies for use of depreciable assets such as buildings, other structures, machinery, and equipment. Include rental payments for land.

If this establishment is part of a multiple-establishment company or is involved with leasing arrangements, see special instructions on page 5.

Item 15 – MINERAL PROPERTY EXPENSES

Line B – Current Operating Expenses

INCLUDE

- Expenses for mineral properties charged to current accounts, such as:
 - all supplies, machinery, equipment, parts, fuel, power, etc., used for development or exploration (whether purchased or received from other establishments of your company) and charged as current operating expenses
 - cost of maintenance and repairs associated with development or exploration activity that is charged to current accounts
- Acquisition costs for mineral land and rights that were not capitalized
- Cost of royalty payments related to mineral production
- Labor costs whether on a contract basis or by your own forces associated with exploration and development or the acquisition of mineral properties

EXCLUDE lease rents reported separately in item 15 A.

Item 16 – SELECTED EXPENSES

Part A – Selected Production Related Costs

INCLUDE

- All materials received for consumption
- Items charged to both the current and capital accounts
- Items consumed during 2012 although purchased earlier
- Minerals received from other mines for preparation
- Supplies consumed for production, development, exploration, maintenance, and repair of mine, plant and equipment, or in-plant construction
- Supplies furnished without charge to contractors or sold to employees for use at this establishment
- Fuels and electric energy consumed, or cost of products resold
- Contract work

EXCLUDE

- Supplies received during 2012 that were **not** consumed
- Cost of minerals mined and also processed at the establishment in 2012
- Services such as advertising, telephone, fax, cable, insurance, development, and research rendered by other establishments
- Services of engineering, management, marketing, legal, and other professional consultants, etc.
- Depreciation and depletion charges against plant and equipment
- Rent and rental allowances, interest payments, royalties, and use of patent fees
- Supplies, parts, or machinery produced at this establishment
- Extraordinary losses such as fire and flood
- Labor costs of your employees (report these labor costs in items 7 and 16 C, line 1)

MULTI-ESTABLISHMENT COMPANIES ONLY

If supplies, minerals for processing, machinery installed, fuels, and electric energy are received from other establishments of your company, check the cost against the values reported by the establishment transferring the supply (**see instructions for multi-establishment companies on page 3**). Add freight and other direct handling charges.

Line 1 – Cost of Supplies Used, Minerals Received for Preparation, and Purchased Machinery Installed

INCLUDE

The following list is shown only as an example; it should not be considered a complete list.

- bearings
- belting and screen cloth
- bolts, screws, and nuts
- brake blocks and linings
- carbon and graphite brushes
- cement
- chemical reagents
- dies, jigs, and fixtures
- drill bits and accessories
- explosives
- first aid and safety supplies
- floor gratings
- forgings and castings
- fuses
- gears and pinions
- grinding balls and rods
- hammers
- hand tools
- hardware
- headlights and lamps
- industrial diamonds
- jacks
- lubricating oils
- lumber and timber purchased
- packaging materials
- piling
- pipe and fittings
- plates and sheets
- rail and accessories
- rods and bars
- roof bolts
- stationary, stamps, and office supplies
- track accessories
- water purchased
- welding rods, electrodes, and acetylene
- wire, cable and chain

- All new and used machinery, equipment, and parts installed whether purchased or received from other establishments of your company
- Physical goods used or put into production

EXCLUDE services used or overhead charges. Report services performed for you by others in item 16A, line 5.

Line 2 – Cost of Products Bought and Sold As Such Without Further Processing

INCLUDE

- Cost of all products bought and resold in the same condition as when purchased
- Total value of all products resold in item 22 on the line for "Resales"

Line 3 – Cost of Purchased Fuels Consumed for Heat, Power, or the Generation of Electricity

Report the total amount actually paid or payable for all purchased fuels consumed.

INCLUDE

- Fuels consumed at this establishment, but produced at another establishment of your company, in item 16A, line 3 and item 18. Assign commercial values to them

- Fuel used to power on-site trucks, forklifts, or motor vehicles
- Anthracite, lignite, bituminous and subbituminous coal, coke, natural and manufactured gas, gasoline, wood, purchased steam, and all other fuels

Line 4 – Cost of Purchased Electricity

Report total amount actually paid or payable for electric energy purchased during 2012 from other companies or received from other establishments of your company.

EXCLUDE value of electricity generated and used at this establishment, but report its quantity in item 16B, line 2.

Line 5 – Cost of Mineral Contract Work Done for You by Others

INCLUDE

- Payments for supplies and equipment furnished by the contractor incidental to the contract work
- Services performed in the operation or development of this establishment, such as pumping, tunneling, shaft sinking, stripping, boring test holes, shop work, repair work, and construction
- An estimate of the value of the service if part of the payment to a contractor was in material produced
- Payment to contractors who were engaged in mining for your own account

EXCLUDE

- Payments to miners paid on a per ton, car, yard, or footage basis. Include the compensation of such workers in item 7B
- Payments to suppliers who mined for their own account on property owned or leased by them and who paid royalties either directly or indirectly on the minerals mined. Report such payments to suppliers in item 16A, line 2, if the ores were bought for resale without further processing; or in item 16A, line 1 and item 17, Part A, if the minerals were purchased for processing at the establishment
- Payments to other establishments for the cost of custom preparation of minerals mined by this establishment

Part B – Quantity of Electricity

Report all quantities of electricity in thousands of kilowatthours.

Line 1 – Purchased Electricity

Report the quantity of electricity for which the cost is reported in item 16A, line 4.

Line 2 – Generated Electricity

When a figure is reported on this line, include data relating to the activity of the power stations in other sections of this report. For example, include the number of employees assigned to the power station, their wages, and hours worked in the figures reported in item 7, and the cost of fuels used to generate electricity, in item 16A, line 3 and item 18.

Line 3 – Electricity Sold or Transferred

INCLUDE

- Quantity of electric energy that was also included in item 16B, lines 1 and 2, but was sold to other companies or transferred to other establishments of your company
- Value of electricity sold in item 22 on "All other products" line

Part C – Other Operating Expenses Paid by This Establishment

INCLUDE

- Costs for each of these services purchased from other companies that are paid directly by this establishment
- Expenses normally considered nonproduction related costs

EXCLUDE

- Salaries paid to employees of this establishment for any of the specified services
- The cost of mining activities contracted or subcontracted to others and reported in item 16A, line 5

Line 2 – Expensed Equipment

All expenses for purchased computer hardware and supplies

Line 3 – Expensed Purchases of Software

Purchased computer services (software, data transmission, processing services, web design, etc.)

Line 4 – Data Processing and Other Purchased Computer Services

EXCLUDE services provided by other establishments of this company (such as a separate central data processing unit)

Line 5 – Purchased Communication Services

INCLUDE the total cost of purchased telephone, data transmission, telegraph, telex, photo transmission, facsimile (FAX), paging cellular telephone, on-line access and related services actually paid or payable during the year.

Line 6 – Purchased Repairs and Maintenance to Buildings and/or Machinery and Equipment

Report payments made for all maintenance and repair work on the buildings and equipment of this establishment.

INCLUDE

- Repairs for painting, roof repairs, replacing parts, over-hauling of equipment, and other repairs chargeable as current operating costs
- Cost of repair and maintenance of any leased property if the establishment assumes the cost

EXCLUDE

- Extensive "repairs" or reconstruction that is capitalized. Report these as a capital expenditure in item 13
- Costs incurred directly by the establishment in using its own work force to perform repairs and maintenance work
- Repairs and maintenance provided by the building or machinery owner as part of the rental contract

Line 8 – Purchased Advertising and Promotional Services

INCLUDE cost of advertising services purchased from other companies including payments for printing, media coverage, and other advertising services and materials

EXCLUDE all salaries paid to employees of this establishment for advertising work

Line 9 – Purchased Professional and Technical Services

INCLUDE business and property taxes

EXCLUDE income taxes

Item 17 – DETAILED COST OF MATERIALS, PARTS, AND SUPPLIES

Part A – Items Purchased or Received from Other Establishments and Used

INCLUDE

- Tonnage (excluding overburden) before removal of refuse and waste of crude ores or tonnage of concentrates received for further treatment
- Amounts actually paid or payable after discounts; include freight and direct charges incurred in acquiring the quantities of the listed items during 2012
- Values as described in **instructions for multi-establishment companies on page 3** for supply items transferred from other establishments of this company
- The value prior to preparation for crude minerals transferred

Line 2 – Purchased Machinery Installed

INCLUDE

- All new and used machinery and equipment that were purchased, or that were received from other establishments of your company whether charged to current or capital accounts
- Machinery charged to the capital account in item 13B as well as here
- Equipment that was installed in the mine, mill, or preparation plant as well as mobile loading and transportation equipment

Part B – Quantity of Minerals Mined and Prepared (Part B Does Not Apply to Form MI-21206)

INCLUDE

- Minerals mined and prepared by the employees covered by this report or by contractors mining for your account (for which contract cost is included in item 16A, line 5)
- Tonnage of crude minerals mined and treated before removal of refuse and waste

EXCLUDE

- Minerals received from other establishments of your company. Report such ore in Part A
- Waste material handled, such as overburden and material stripped

Item 18 – FUELS USED

INCLUDE

- Fuels that were purchased or transferred from outside of the defined boundaries of the establishment where they were consumed, for the production of heat, power, or generated electricity
- All fuels purchased from other companies or transferred from other establishments of your company and used at this establishment

Cost is delivered cost, the amount paid or payable after discounts, including freight and other direct charges incurred by the establishment in acquiring the fuels.

Conversions:

- Fuel oil: 42 gallons = 1 barrel
- Natural gas: 10,000 therms = 1 million cubic feet
- Manufactured gas: 6,000 therms = 1 million cubic feet

2012 ECONOMIC CENSUS Mining Sector

INFORMATION SHEETS

GENERAL INSTRUCTIONS FOR REPORTING CRUDE PETROLEUM, NATURAL GAS, STONE, AND SAND AND GRAVEL MINING (FORMS – 21171 AND 21271)

We estimate that it will take from 2 to 10 hours to complete this form, with almost 4 hours being the average. This includes time to read instructions, develop or assemble material, conduct tests, organize and review the information, and maintain and report the information. Send comments regarding this burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden, to: Paperwork Project 0607-0897, U.S. Census Bureau, 4600 Silver Hill Road, AMSD-3K138, Washington, D.C. 20233. You may e-mail comments to Paperwork@census.gov; use "Paperwork Project 0607-0897" as the subject.

If you require an extension of time to complete this report or if there are any other questions regarding this report, please –

- Visit our website at www.census.gov/econhelp, or
- Call 1-800-233-6136 for toll-free assistance, 7:30 a.m. to 4:30 p.m., Eastern Time, Monday through Friday, or
- Write to the U.S. Census Bureau, 1201 Tenth Street, Jeffersonville, IN 47134-0001

Please include the 11-digit Census File Number (CFN) shown in the address box of the report form with any correspondence.

Respondents are not required to respond to any information collection unless it displays a valid approval number from the Office of Management and Budget (OMB). The OMB 8-digit number appears in the upper right corner of this questionnaire.

Report all value figures in thousands of dollars.

WHO SHOULD REPORT?

- **The report should be completed by the operator of the establishment, whether the operator is the owner or is operating it under lease or contract.**
- If this questionnaire does not pertain to your type of activity, complete all appropriate items, such as employment, payroll, shipments, etc., of this report. Describe your activities in the Remarks section.

WHAT IS A MINERAL ESTABLISHMENT?

A mineral establishment is a single physical location where mineral operations are performed. It represents a working or group of workings at a given locality in which operations are conducted as a unit or are unified by common management or joint handling of some parts of the mining or preparation process.

- Individual shafts, openings, or sites should not necessarily be considered as individual mines.
- Report open-pit mines separately from underground mines, whenever possible.
- Report plants engaged solely in processing minerals mined at other locations separately from the mines

Examples of mineral establishments are:

- Mine only (a mine may be an underground operation; a quarry or pit; a well or group of wells; or a river, lake, or ocean deposit)
- Mine and preparation plant (such plants may be engaged in milling, washing, calcining, crushing, classifying, or other types of mineral preparation)
- Preparation plant only
- Mines or sites under exploration, development, or maintenance
- Plants under construction

Portable sand and gravel preparation and portable stone-crushing plants are required to file only one report for all operations of the plant during the year. Specify in the "Remarks" section the principal locations at which the plant operated during 2012.

WHAT PERIOD SHOULD EACH REPORT COVER?

- Each report should cover the calendar year 2012.
- If book records are not on a calendar-year basis, carefully prepared estimates are acceptable.
- If your fiscal year covers at least 10 months of calendar-year 2012, and reporting on a calendar-year basis involves considerable cost, you may report on a fiscal-year basis. However, all payroll and hours-worked figures should relate to the calendar year rather than the fiscal year. (Use calendar-year payroll records from your tax records.)

- If an establishment began to operate or ceased to operate during 2012, report only the part of the year that the establishment was in operation.
- If the operator changed during the year, report only for that part of the year that your company operated the establishment. Report in item 3 the appropriate information on changes in **operator** or operational status.
- Specify in the certification, item 30, the exact period that the report covers.

DETAILED INSTRUCTIONS FOR SELECTED ITEMS

Item 5 – SALES, SHIPMENTS, RECEIPTS, OR REVENUE

Part A – Value Of Products Shipped

Report the total value of products shipped and other receipts as entered in item 22.

INCLUDE:

- All products physically shipped from this establishment during 2012
- Receipts for services
- Value of resales
- Other miscellaneous receipts

EXCLUDE:

- Freight and excise taxes
- Nonoperating income such as interest dividends, or the sale of fixed assets

Part B – Value of Products Exported

Report as exports those shipments going directly for export including shipments to foreign subsidiaries or foreign divisions of your company and their affiliates.

Item 7 – EMPLOYMENT AND PAYROLL

Part A – Number of Employees

Follow the definitions of employees used on the Internal Revenue Service Form 941, Employer's Quarterly Federal Tax Return, and as described in Circular E, Employer's Tax Guide.

INCLUDE:

- All full-time and part-time employees on the payroll of this establishment during any of the pay period that includes the 12th of March
- Persons on paid sick leave, paid holidays, and paid vacations

- Officers of the establishment, if a corporation
- Employees paid on a per ton, car, or yard basis
- A **distribution** of those who work in units that serve manufacturing, distribution, or construction operations also carried on at this establishment in addition to the mineral operation (examples: medical staff, yard persons). Also, distribute the earnings and hours worked of these employees among the respective establishments

EXCLUDE:

- Members of Armed Forces and pensioners carried on your active rolls
- Proprietor or partners, if an unincorporated concern
- Full-time or part-time employees working at this establishment whose payroll was filed under an employee leasing company's Employer Identification Number (EIN)
- Workers at cement, lime, structural clay, and other manufacturing plants, company stores, boardinghouses, bunkhouses, and recreational centers

Part B – Payroll

Report the **gross earnings** paid in calendar year 2012 to employees of this establishment prior to such deductions as employee's Social Security contributions, withholding taxes, group insurance premiums, union dues, and savings bonds.

Payroll should equal the taxable Medicare wages and tips reported on the Internal Revenue Service (IRS) Form 941, Employer's Quarterly Tax Return and definitions as described in Circular E, Employer's Tax Guide.

Item 13 – CAPITAL EXPENDITURES AND ASSETS

INCLUDE all buildings, structures, and equipment used directly or indirectly by this establishment to produce the goods and services reported in item 5, line A, and item 22, Detail of Sales, Shipments, Receipts or Revenue.

Item 14 – RENTAL PAYMENTS

Report rental payments made to other companies for use of depreciable assets such as buildings, other structures, machinery, and equipment. Include rental payments for land.

**Item 16 – COST OF SUPPLIES, REALES,
ELECTRICITY, AND WORK DONE
FOR YOU BY OTHERS**

This section is intended to complete a comprehensive reporting of operating costs and expenses incurred by this establishment not already identified for collection of the form. Certain costs of construction and expenses were already collected in item 7, item 13 and item 14 on the form.

INCLUDE:

- all materials received for consumption
- items charged to both the current and capital accounts
- items consumed during 2012 although purchased earlier
- minerals received from other mines for preparation
- supplies consumed for production, development, exploration, maintenance, and repair of mine, plant and equipment, or in-plant construction
- supplies furnished without charge to contractors or sold to employees for use at this establishment
- fuels and electric energy consumed, or cost of products resold
- contract work

EXCLUDE:

- supplies received during 2012 that were **not** consumed
- cost of minerals mined and also processed at the establishment in 2012
- services such as advertising, telephone, fax, cable, insurance, development, and research rendered by other establishments
- services of engineering, management, marketing, legal, and other professional consultants, etc.
- depreciation and depletion charges against plant and equipment
- rent and rental allowances, interest payments, royalties, and use of patent fees
- supplies, parts, or machinery produced at this establishment
- extraordinary losses such as fire and flood

2012 ECONOMIC CENSUS Mining Sector

INFORMATION SHEETS

GENERAL INSTRUCTIONS FOR REPORTING OIL AND GAS FIELD SERVICES (FORM – 21301)

We estimate that it will take from 2 to 10 hours to complete this form, with almost 4 hours being the average. This includes time to read instructions, develop or assemble material, conduct tests, organize and review the information, and maintain and report the information. Send comments regarding this burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden, to: Paperwork Project 0607-0897, U.S. Census Bureau, 4600 Silver Hill Road, AMSD-3K138, Washington, D.C. 20233. You may e-mail comments to Paperwork@census.gov; use "Paperwork Project 0607-0897" as the subject.

If you require an extension of time to complete this report or if there are any other questions regarding this report, please –

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- Write to the U.S. Census Bureau, 1201 Tenth Street, Jeffersonville, IN 47134-0001

Please include the 11-digit Census File Number (CFN) shown in the address box of the report form with any correspondence.

Respondents are not required to respond to any information collection unless it displays a valid approval number from the Office of Management and Budget (OMB). The OMB 8-digit number appears in the upper right corner of this questionnaire.

Report all value figures in thousands of dollars, total number of hours worked by mining, production, development and exploration workers in thousands of hours, and all electricity quantity figures in thousands of kilowatthours for the mining establishment.

WHO SHOULD REPORT?

- Every concern that performed oil and gas field services for other concerns during any part of 2012 in the United States is required to submit a census report.
- If you have not received forms to cover each of your operations, call or write the Census Bureau, describing the activity at the establishments for which you are requesting forms.
- If this questionnaire does not pertain to your type of activity, complete all appropriate items, such as employment, payroll, shipments, etc., of this report. Describe your activities in the Remarks section.

WHAT IS A MINERAL ESTABLISHMENT?

An oil and gas field service establishment primarily performs drilling, exploration and other oil and gas field support services for operators of oil and gas field properties on a contract or fee basis. It includes all nationwide oil and gas field service activities performed under your current Employer Identification Number (EIN) for the year 2012.

WHAT ACTIVITIES SHOULD BE REPORTED?

INCLUDE

- Oil and gas field services performed for others, such as:
 - exploration for oil and gas
 - drilling oil, gas, dry, and service wells
 - drilling water wells for oil-field use
 - building lease tanks
 - running and pulling casing
 - cementing and shooting wells
 - installing production equipment and offshore platforms
- Other associated activities **when carried on in connection with your oil and gas field services** such as:
 - generating energy for the operation
 - maintenance of equipment
 - receiving, shipping, storage, research, record keeping, health, safety, cafeteria, and other services

EXCLUDE

- Operation of company stores, boardinghouses, bunkhouses, and recreational facilities
- Separate sales branches, research laboratories, and general administrative offices. Report these on the appropriate Census of Business, Census of Manufactures, or central office or auxiliary forms
- Operation of leases for your own account or on contract for others if the value of shipments from these operations amounted to more than \$500,000. File a separate report form MI-21101 covering these oil and gas field operations

WHAT PERIOD SHOULD EACH REPORT COVER?

- Each report should cover the calendar year 2012.
- If book records are not on a calendar-year basis, carefully prepared estimates are acceptable.
- If your fiscal year covers at least 10 months of calendar-year 2012, and reporting on a calendar-year basis involves considerable cost, you may report on a fiscal-year basis. However, all payroll and hours-worked figures should relate to the calendar year rather than the fiscal year. (Use calendar-year payroll records from your tax records.)
- If an establishment began to operate or ceased to operate during 2012, report only the part of the year that the establishment was in operation.
- If the establishment changed ownership during the year, report only for that part of the year that your company operated the establishment. Report in item ③ the appropriate information on changes in **operational status**.
- Specify in the certification, item ③①, the exact period that the report covers.

DETAILED INSTRUCTIONS FOR SELECTED ITEMS

Item 5 – SALES, SHIPMENTS, RECEIPTS, OR REVENUE

Part A – Value of Products Shipped

INCLUDE

- All products physically shipped from this establishment during 2012
- Receipts for services
- Value of resales
- Other miscellaneous receipts

EXCLUDE

- Freight and excise taxes
- Nonoperating income such as interest dividends, or the sale of fixed assets

Part B – Value of Products Exported

Report as exports those shipments going directly for export including shipments to foreign subsidiaries or foreign divisions of your company and their affiliates.

INCLUDE

- Shipments of your products to export firms and to other customers who export these items
- Sales to the U.S. government to be shipped to foreign nations under military and economic assistance programs
- Shipments to customers in the Panama Canal Zone, the Commonwealth of Puerto Rico, and U.S. Possessions

EXCLUDE sales to the U.S. Government overseas

Item 7 – EMPLOYMENT AND PAYROLL

Part A – Number of Employees

INCLUDE

- All full-time and part-time employees on the payroll of this establishment during any part of the pay period that includes the 12th of March
- Persons on paid sick leave, paid holidays, and paid vacations
- Officers of the establishment, if a corporation
- **A distribution** of those who work in units that serve other activities also carried on at this establishment in addition to the oil and gas field contract work (examples: medical staff, etc.) Also, distribute the earnings and hours worked of these employees among the respective establishments

EXCLUDE

- Members of Armed Forces and pensioners carried on your active payrolls
- Proprietor or partners, if an unincorporated concern
- Full-time or part-time employees working at this establishment whose payroll was filed under an employee leasing company's Employer Identification Number (EIN)
- Those who performed work for you but were on the payroll of another employer (such as employees of contractors or subcontractors)

Line 1 – Number of Mining, Production, Development, and Exploration Workers

INCLUDE

- Workers (up through the working-supervisor level) engaged in services closely associated with production and development operations such as:
 - drilling and maintaining wells
 - seismic testing or cementing wells
 - manual work
 - tool use and machine operation
 - materials and products, loading and hauling
 - mineral properties care
 - exploration and development work
 - storage, shipping, maintenance, repair, and guard services
 - auxiliary production for own use (e.g., power plant)
 - record keeping
 - regular maintenance and repairs

EXCLUDE

- Supervisory employees above the working-supervisor level
- Employees of subcontractors

Line 2 – All Other Employees

INCLUDE

- Nonproduction personnel at this establishment engaged in supervision above the working-supervisor level and employees engaged in activities such as:
 - sales, advertising, purchasing, finance
 - highway trucking and other transportation
 - credit, collection, executive, legal, clerical, and routine office functions
 - personnel (including cafeteria, medical, etc.)
 - professional (engineers, geologists, etc.) and technical work
- Force-account construction employees on your payroll engaged in construction of major additions or alterations to your facilities who are utilized as a separate workforce

EXCLUDE employees of subcontractors who performed work for you.

Part B – Payroll

Report the **gross earnings** paid in calendar year 2012 to employees of this establishment prior to such deductions as employee’s Social Security contributions, withholding taxes, group insurance premiums, union dues, and savings bonds.

Payroll should equal the taxable Medicare wages and tips reported on the Internal Revenue Service (IRS) Form 941, Employer’s Quarterly Tax Return and definitions as described in Circular E, Employer’s Tax Guide.

INCLUDE

- Commissions, dismissal pay, and paid bonuses
- Employee contributions to pension plans such as a 401(k) plan
- Vacation and sick-leave pay
- Cash equivalent of compensation paid in kind such as:
 - board and housing
 - payments in the form of shared profits and special stock purchases that are subject to withholding tax
- Salaries of officers of this establishment, if a corporation
- The spread on stock options tax are taxable to employee wages

EXCLUDE

- Payments to proprietor or partners, if an unincorporated concern
- Payments to members of Armed Forces and pensioners carried on your active payroll
- Royalty payments to unions
- Payments to subcontractors. Report such payment item **16** A, line 5.

Part C – Number of Hours Worked by Mining, Production, Development, and Exploration Workers

An hour worked is defined as the work of one person for 1 hour. Report figures from actual records of hours worked wherever available. If no records of hours worked were kept, estimate hours worked from payroll or other records.

INCLUDE

- All hours worked or paid (except hours paid for vacations, holidays, or sick leave)
- Overtime hours (report actual hours worked, **not** straight-time equivalent hours)
- Actual hours worked by an employee who elects to work during a vacation period
- All hours worked at this establishment for the entire year by all full-time and part-time production, development, and exploration workers of the type reported in item **7** A, line 1.

EXCLUDE

- Hours worked by employees of subcontractors
- Hours of proprietors or partners

Part D – Employer’s Cost For Fringe Benefits

Include employer’s cost for legally required programs and programs not required by law.

Line 1 – Health Insurance – Insurance premiums on hospitals, medical plans, and single service plans such as dental, vision, and prescription drug plans. Include premium equivalents for self-insured plans and fees paid to third party administrators (TPAs). Do not include employee contributions.

Line 2 – Pension plans

- a. **Defined benefit pension plans** – Costs for both qualified and unqualified defined pension plans. Pension plans that specify the benefit to be paid to employee upon retirement, generally either as a specified amount or a percentage of compensation. Employer contributions are based on actuarial computations that include the employee’s compensation and years of service and are not allocated to specific accounts maintained for employees.
- b. **Defined contribution plans** – Costs under defined contribution plans. Pension plans that define the employer contributions to a separate account provided for each employee. The employee "benefit" at retirement depends on the amount contributed and the results of the account’s activity. Examples include profits sharing plans, money purchase (e.g., 401k, 403b) and stock bonus plans (e.g., ESOPs).

Line 3 – Other – Other fringe benefits (e.g., Social Security, workers’ compensation insurance, unemployment tax, state disability insurance programs, life insurance benefits, Medicare)

Item 9 – INVENTORIES

INCLUDE the value of all inventories that are attributable to the establishment’s operations regardless of where the inventories are held or stored

Part B, line 1 – Total Inventories

INCLUDE

- Stocks of items to be used for mineral service work
- Stocks of supplies, parts, fuels, etc.

Part B, line 2 – LIFO Reserve

LIFO reserve represents the excess of current period cost over the LIFO carrying value. LIFO reserve is the difference between the current cost (e.g., FIFO) of inventories (gross value) and the LIFO carrying value (net value).

Item 13 – ASSETS, CAPITAL EXPENDITURES, RETIREMENTS, DEPRECIATION

Establishments Involved With Leasing Arrangements for Equipment and/or Buildings

- Report leased equipment according to the type of lease negotiated with the producer or the lessor.
- **Capital Leases** (as defined by the Financial Accounting Standards Board (FASB)) report:
 - original cost or market value of that equipment and building as a value of fixed assets. Include annual depreciation and retirements charged against this equipment
 - cost (at market value) of acquisitions of buildings and equipment during the year as a capital expenditure and include it in the end-of-year assets and charge the first year depreciation (and retirements, if any)
- **Operating Leases**
 - report the periodic payments made to the producer or lessor in the rental section (item 14).
 - exclude value of the building and equipment as assets, capital expenditures, depreciation, or retirements.

Parts A and D – Gross Value of Depreciable Assets

Report the acquisition cost (not current market value) of depreciable assets for which depreciation or amortization reserves are maintained.

- For new construction or other improvement projects in progress but not yet complete, **INCLUDE:**
 - cumulative capital expenditures for such projects already in place at the beginning and end of the year, respectively, in items 13A, and 13D
 - expenditures capitalized for these projects during 2012 in item 13B
- If the establishment was acquired during the year, report the value at the end of the year (item 13D) as your purchase cost adjusted for capital expenditures (item 13B) and deductions (item 13C) since the time of purchase. Include used assets purchased during the year at their market value at the time of transfer rather than at original book value.

- If the establishment was sold by your company during the year, report the gross value at the beginning of the year (item 13 A) as its acquisition cost. Also report this acquisition cost plus capital expenditures that may have occurred since the beginning of the year and the time of sale in item 13 C.
- Report gross assets for the end of the year consistently with the gross assets at the beginning of the year and the annual asset changes during the year. Item 13 A, plus 13 B minus 13 C equals 13 D.

Part B – Capital Expenditures

Report the actual capital outlays during 2012, not the final value of buildings or other structures completed or equipment put in place during the year. (These expenditures are of the type for which depreciation or amortization accounts are ordinarily maintained.)

- Capital expenditures during 2012 may be determined by the following computation:
 - (a) cost of additions completed during the year, plus
 - (b) work-in-progress at the end of the year, minus
 - (c) work-in-progress at the beginning of the year.

INCLUDE

- Labor and installation costs whether on contract or by your own forces
- Replacements as well as additions to capacity for new depreciable assets
- Value of improvements and capitalized repairs to machinery and equipment
- Expenditures at this establishment for old or existing plants and for secondhand equipment acquired from others (including the U.S. Government)
- Buildings and structures directly related to mineral exploration, development, and production
- Machinery, such as hoists, cranes, crushers, separators, and power plants
- Values of construction by your own employees, where capitalized
- Exploration, development, and production machinery; transportation and office equipment
- Equipment such as excavators, loaders, locomotives, tractors, hoists, drills, compressors, pumps, and plant machinery, as well as furniture and fixtures for offices, cafeterias, and change rooms

- Value of equipment produced and used at this establishment
- All mining, loading, transportation, and similar equipment for use at the operation
- Plant equipment
- Automobiles, trucks, and similar equipment
- Report all purchases of computers and peripheral data processing equipment
- Replacements as well as additions to new capacity

EXCLUDE

- Company houses and general recreational facilities
- Value of land
- The cost of maintenance and repairs charged as current operating expense

Part C – Total Retirements and Disposition of Depreciable Assets

INCLUDE gross value of assets sold, retired, scrapped, destroyed, abandoned, etc., during the year at their acquisition cost

EXCLUDE charges to depreciation or amortization reserves.

Part E – Normal Depreciation Charges

Report the reduced value of assets (reported in item 13 D) brought about through use, mineral extraction, gradual obsolescence, or the effect of the elements (decay or corrosion) for 2012 only.

INCLUDE charges against assets acquired or completed during the year.

Item 14 – RENTAL PAYMENTS

Report rental payments made to other companies for use of depreciable assets such as buildings, other structures, machinery, and equipment. Include rental payments for land.

Item 16 – SELECTED EXPENSES

Part A – Selected Production Related Costs

INCLUDE

- All supplies received for consumption
- Items charged to both the current and capital accounts
- Items consumed during 2012 although purchased earlier

- Supplies consumed in your oil and gas field contract work used in the construction, maintenance, and repair of your own plant and equipment
- Supplies furnished without charge to subcontractors or sold to employees for use in oil and gas field contract work
- Fuels and electric energy consumed, or cost of products resold
- Contract or subcontract work

EXCLUDE

- Supplies received during 2012 that were **not** consumed
- Services such as advertising, telephone, fax, cable, insurance, development, and research rendered by other establishments
- Services of engineering, management, marketing, legal, and other professional consultants, etc.
- Depreciation charges against plant and equipment
- Rent and rental allowances, interest payments, royalties, and use of patent fees
- Supplies, parts, or machinery produced at this establishment
- Extraordinary losses such as fire and flood
- Labor costs of your employees (report these labor costs in items **7** and **16C**, line 1)

Line 1 – Cost of Supplies Used And Purchased Machinery Installed

INCLUDE

The following list is shown only as an example; it should not be considered a complete list.

- | | |
|---------------------------------|---|
| – bearings | – industrial diamonds |
| – belting and screen cloth | – jacks |
| – bolts, screws, and nuts | – lubricating oils |
| – brake blocks and linings | – lumber and timber purchased |
| – carbon and graphite brushes | – packaging materials |
| – cement | – picks |
| – chemical reagents | – piling |
| – coal spraying oils | – pipe, pumps, and fittings |
| – dies, jigs, and fixtures | – plates and sheets |
| – drill bits and accessories | – rail and accessories |
| – explosives | – rods, tubing, and bars |
| – first aid and safety supplies | – roof bolts |
| – floor gratings | – stationary, stamps, and office supplies |
| – forgings and castings | – track accessories |
| – fuses | – water purchased |
| – gears and pinions | – welding rods, |
| – grinding balls and rods | |
| – hammers | |

- hand tools
- hardware
- headlights and lamps
- electrodes, and acetylene gas as a fuel
- wire, cable, and chain

- All new and used machinery, equipment, and parts installed
- Physical goods used or put into production

EXCLUDE services used or overhead charges. Report services performed for you by others in item **16A**, line 5.

Line 2 – Cost of Products Bought and Sold As Such Without Further Processing

INCLUDE

- Cost of all products bought and resold in the same condition as when purchased
- Total value of all products resold in item **22** on the line for "Resales"

Line 3 – Cost of Purchased Fuels Consumed for Heat, Power, or the Generation of Electricity

Report the total amount actually paid or payable for all purchased fuels consumed.

INCLUDE

- Fuel used to power onsite trucks, forklifts, or motor vehicles
- Coal, coke, natural and manufactured gas, gasoline, wood, purchased steam, and all other fuels

Line 4 – Cost of Purchased Electricity

Report total amount actually paid or payable for electric energy purchased during 2012 from other companies.

EXCLUDE value of electricity generated and used at this establishment, but report its quantity in item **16B**, line 2.

Line 5 – Cost of Mineral Contract Work Done for You by Others

INCLUDE

- Payments for supplies and equipment furnished by the contractor or subcontractor incidental to the contract work
- An estimate of the value of the service if part of the payment to a subcontractor was in material produced

Part B – Quantity of Electricity

Report all quantities of electricity in thousands of kilowatthours.

Line 1 – Purchased Electricity

Report the quantity of electricity for which the cost is reported in item 16 A, line 4.

Line 2 – Generated Electricity

When a figure is reported on this line, include data relating to the activity of the power stations in other sections of this report. For example, include the number of employees assigned to the power station, their wages, and hours worked in the figures reported in item 7, and the cost of fuels used to generate electricity, in item 16 A, line 3 and item 18.

Line 3 – Electricity Sold or Transferred

INCLUDE

- Quantity of electric energy that was also included in item 16 B, lines 1 and 2, but was sold to other companies
- Value of electricity sold in item 22 on "All other products" line

Part C – Other Operating Expenses Paid by This Establishment

INCLUDE

- Costs for each of these services purchased from other companies that are paid directly by this establishment
- Expenses normally considered nonproduction related costs

EXCLUDE

- Salaries paid to employees of this establishment for any of the specified services
- The cost of mining activities contracted or subcontracted to others and reported in item 16 A, line 5

Line 2 – Expensed Equipment

All expenses for purchased computer hardware and supplies

Line 3 – Expensed Purchase of Software

Purchased computer services (software, data transmission, processing services, web design, etc.)

Line 5 – Purchased Communication Services

INCLUDE the total cost of purchased telephone, data transmission, telegraph, telex, photo transmission, facsimile (FAX), paging cellular telephone, on-line access and related services actually paid or payable during the year.

Line 6 – Purchased Repairs and Maintenance to Buildings and/or Machinery and Equipment

Report payments made for all maintenance and repair work on the buildings and equipment of this establishment.

INCLUDE

- Repairs for painting, roof repairs, replacing parts, over-hauling of equipment, and other repairs chargeable as current operating costs
- Cost of repair and maintenance of any leased property if the establishment assumes the cost

EXCLUDE

- Extensive "repairs" or reconstruction that is capitalized. Report these as a capital expenditure in item 13
- Costs incurred directly by the establishment in using its own work force to perform repairs and maintenance work
- Repairs and maintenance provided by the building or machinery owner as part of the rental contract

Line 8 – Purchased Advertising and Promotional Services

INCLUDE cost of advertising services purchased from other companies including payments for printing, media coverage, and other advertising services and materials.

EXCLUDE all salaries paid to employees of this establishment for advertising work

Line 9 – Purchased Professional and Technical Services

INCLUDE business and property tax

EXCLUDE income taxes

Item 17 – DETAIL COST OF MATERIALS, PARTS, AND SUPPLIES

INCLUDE

- Separate figures for each item listed, unless it is an integral part of another piece of equipment and is not recorded separately (such as valves and pipe fittings included with tanks, separators, etc.). Then the item may be reported with the cost of that equipment.
- Amounts actually paid or payable after discounts; include freight and direct charges incurred in acquiring the quantities of the listed items during 2012

Line 1 – Purchased Installed

INCLUDE

- All new and used machinery and equipment that were purchased, whether charged to current or capital accounts
- Machinery charged to the capital account in item 13B as well as here
- Equipment that was installed at the mine, mill, or preparation plant as well as mobile loading and transportation equipment

Item 18 – FUELS USED

INCLUDE

- Fuels that were purchased or transferred from outside of the defined boundaries of the establishment where they were consumed, for the production of heat, power, or generated electricity
- All fuels purchased from other companies and used at this establishment

Cost is delivered cost, the amount paid or payable after discounts, including freight and other direct charges incurred by the establishment in acquiring the fuels.

Conversions:

- Fuel oil: 42 gallons = 1 barrel
- Natural gas: 10,000 therms = 1 million cubic feet
- Manufactured gas: 6,000 therms = 1 million cubic feet

Item 22 – DETAIL OF SALES, SHIPMENTS, RECEIPTS, OR REVENUE

Report separately each kind of work listed; do not combine lines. If book records are not available, carefully prepared estimates are acceptable.

If payment for work was made in other than cash, estimate the market value of services or products rendered and include this in the "amount received."

Line 4 – Directional Drilling Control

Report receipts for specialized services involved with drilling deviated wells. **Directional drilling control** involves the intentional deviation of a well bore from the vertical. When done by the primary drilling contractor, directional drilling control receipts should be reported on line 4 rather than line 3.

Line 14 – Other Oil and Gas Field Services

INCLUDE

- abandoning wells
- building board roads (as a contact service)
- building drilling platforms on leases
- building offshore drilling islands
- clearing locations
- crane work on leases
- dirt work, oil and gas
- dredging canals and driving keyways
- drilling rat holes and mouse holes
- excavating slush pits or cellars
- fishing for tools
- flooding and water injection
- general oil field contracting
- lease maintenance
- oil and gas well shooting
- pipe testing
- plugging wells
- rolling pipe, leveling, etc.
- roustabout work
- saltwater disposal systems
- sandblasting pipelines on leases
- vacuum truck services
- water well drilling (on leases)

Line 18 – From Stripper Well Leases (included in Line 17)

Report sales volumes from leases where the average daily production of crude petroleum and petroleum condensates per well did not exceed 10 barrels per day during the calendar year.

Reasonable estimates for the year are acceptable if data are not available from bookkeeping records.

2012 CENSUS OF MINERAL INDUSTRIES Mining Sector

INFORMATION SHEETS

GENERAL INSTRUCTIONS FOR REPORTING MINERAL CONTRACT SERVICES (FORM – 21302)

We estimate that it will take from 2 to 10 hours to complete this form, with almost 4 hours being the average. This includes time to read instructions, develop or assemble material, conduct tests, organize and review the information, and maintain and report the information. Send comments regarding this burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden, to: Paperwork Project 0607-0897, U.S. Census Bureau, 4600 Silver Hill Road, Stop AMSD-3K138, Washington, D.C. 20233. You may e-mail comments to Paperwork@census.gov; use "Paperwork Project 0607-0897" as the subject.

If you require an extension of time to complete this report or if there are any other questions regarding this report, please –

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Respondents are not required to respond to any information collection unless it displays a valid approval number from the Office of Management and Budget (OMB). The OMB 8-digit number appears in the upper right corner of this questionnaire.

Report all value figures in thousands of dollars, total number of hours worked by mining, production, development and exploration workers in thousands of hours, and all electricity quantity figures in thousands of kilowatthours for the mining establishment.

WHO SHOULD REPORT?

- Every concern that performed mineral contract work for other concerns during any part of 2012 in the United States is required to submit a census report. **The report should be completed by the operator of the establishment, whether the operator is the owner or is operating it under lease or contract.**
- If you have not received forms to cover each of your operations, call or write the Census Bureau, describing the activity at the establishments for which you are requesting forms.
- If this questionnaire does not pertain to your type of activity, complete all appropriate items, such as employment, payroll, shipments, etc., of this report. Describe your activities in the Remarks section.

WHAT IS A MINERAL ESTABLISHMENT?

A mineral contract service established primarily performs exploration and other mining and quarrying support services for operators of mineral properties. It includes all nationwide mineral service activities performed under your current Employer Identification Number (EIN) for the year 2012.

WHAT ACTIVITIES SHOULD BE REPORTED?

INCLUDE

- Mineral contract work performed for others, such as:
 - exploration for minerals and prospect and test drilling
 - sinking mine shafts and overburden stripping
 - mining metal ores, coal, stone, and other minerals for another's account, including the loading of culm-bank material
 - pumping and draining mines and quarries
 - installing production equipment
- Other associated activities **when carried on at the same physical location** such as:
 - generating energy by your company for these operations
 - maintenance of equipment
 - receiving, shipping, storage, research, record keeping, health, safety, cafeteria, and other services

EXCLUDE

- Operation of company stores, boardinghouses, bunkhouses, and recreational facilities
- Separate sales branches, research laboratories, and general administrative offices. Report these on the appropriate Census of Business, Census of Manufactures, or central office or auxiliary forms
- Operation of mines for your own account or under lease or contract for others
- Services performed for companies other than those that operate mines, pits, quarries, mills, preparation plants, or other mineral establishments
- General services, such as construction of tipples, washeries, mills, or treatment plants, and highway construction

WHAT PERIOD SHOULD EACH REPORT COVER?

- Each report should cover the calendar year 2012.
- If book records are not on a calendar-year basis, carefully prepared estimates are acceptable.
- If your fiscal year covers at least 10 months of calendar-year 2012, and reporting on a calendar-year basis involves considerable cost, you may report on a fiscal-year basis. However, all payroll and hours-worked figures should relate to the calendar year rather than the fiscal year. (Use calendar-year payroll records from your tax records.)
- If an establishment began to operate or ceased to operate during 2012, report only the part of the year that the establishment was in operation.
- If the establishment changed ownership during the year, report only for that part of the year that your company operated the establishment. Report in item 3 the appropriate information on changes in **operational status**.
- Specify in the certification, item 30, the exact period that the report covers.

DETAILED INSTRUCTIONS FOR SELECTED ITEMS

Item 5 – SALES, SHIPMENTS, RECEIPTS, OR REVENUE

Part A – Value of Products Shipped

INCLUDE

- All products physically shipped from this establishment during 2012
- Receipts for services
- Value of resales
- Other miscellaneous receipts

EXCLUDE

- Freight and excise taxes
- Nonoperating income such as interest dividends, or the sale of fixed assets

Part B – Value of Products Exported

Report as exports those shipments going directly for export including shipments to foreign subsidiaries or foreign divisions of your company and their affiliates.

INCLUDE

- Shipments of your products to export firms and to other customers who export these items
- Sales to the U.S. government to be shipped to foreign nations under military and economic assistance programs
- Shipments to customers in the Panama Canal Zone, the Commonwealth of Puerto Rico, and U.S. Possessions

EXCLUDE sales to the U.S. Government overseas

Item 7 – EMPLOYMENT AND PAYROLL

Part A – Number of Employees

INCLUDE

- All full-time and part-time employees on the payroll of this establishment during any part of the pay period that includes the 12th of March
- Persons on paid sick leave, paid holidays, and paid vacations
- Officers of the establishment, if a corporation
- Employees paid on a per ton, car, or yard basis
- A **distribution** of those who work in units that serve other activities also carried on at this establishment in addition to the mineral contract work (examples: medical staff, etc.) Also, distribute the earnings and hours worked of these employees among the respective establishments

EXCLUDE

- Members of Armed Forces and pensioners carried on your active payrolls
- Proprietor or partners, if an unincorporated concern
- Full-time or part-time employees working at this establishment whose payroll was filed under an employee leasing company's Employer Identification Number (EIN)
- Those who performed work for you but were on the payroll of another employer (such as employees of mine operators or subcontractors)

Line 1 – Number of Mining, Production, Development and Exploration Workers

INCLUDE

- Workers (up through the working-supervisor level) engaged in services closely associated with production and development operations such as:
 - manual work
 - tool use and machine operation
 - materials and products, loading and hauling
 - mineral properties care
 - exploration and development work
 - storage, shipping, maintenance, repair, and guard services
 - auxiliary production for own use (e.g., power plant)
 - record keeping
 - regular maintenance and repairs

EXCLUDE

- Supervisory employees above the working-supervisor level
- Employees of subcontractors

Line 2 – All Other Employees

INCLUDE

- Nonproduction personnel at this establishment engaged in supervision above the working-supervisor level and employees engaged in activities such as:
 - sales, advertising, purchasing, finance
 - highway trucking and other transportation
 - credit, collection, executive, legal, clerical, and routine office functions
 - personnel (including cafeteria, medical, etc.)
 - professional (engineers, geologists, etc.) and technical work
- Force-account construction employees on your payroll engaged in construction of major additions or alterations to your facilities who are utilized as a separate workforce

EXCLUDE employees of subcontractors who performed work for you.

Part B – Payroll

Report the **gross earnings** paid in calendar year 2012 to employees of this establishment prior to such deductions as employee's Social Security contributions, withholding taxes, group insurance premiums, union dues, and savings bonds.

Payroll should equal the taxable Medicare wages and tips reported on the Internal Revenue Service (IRS) Form 941, Employer's Quarterly Tax Return and definitions as described in Circular E, Employer's Tax Guide.

INCLUDE

- Commissions, dismissal pay, and paid bonuses
- Employee contributions to pension plans such as a 401(k) plan
- Vacation and sick-leave pay
- Cash equivalent of compensation paid in kind such as:
 - board and housing
 - payments in the form of shared profits and special stock purchases that are subject to withholding tax
- Salaries of officers of this establishment, if a corporation
- The spread on stock options tax are taxable to employee wages

EXCLUDE

- Payments to proprietor or partners, if an unincorporated concern

- Payments to members of Armed Forces and pensioners carried on your active payroll
- Royalty payments to unions
- Cost of smithing, explosives, fuses, electric cap lamps, and mine supplies used in production, development, and exploration work but charged to employees and deducted from their wages (Include this cost in item 16A, line 1, if applicable.)

Part C – Number of Hours Worked by Mining, Production, Development, and Exploration Workers

An hour worked is defined as the work of one person for 1 hour. Report figures from actual records of hours worked wherever available. If no records of hours worked were kept, estimate hours worked from payroll or other records.

INCLUDE

- All hours worked or paid (except hours paid for vacations, holidays, or sick leave)
- Overtime hours (report actual hours worked, **not** straight-time equivalent hours)
- Actual hours worked by an employee who elects to work during a vacation period
- All hours worked at this establishment for the entire year by all full-time and part-time production, development, and exploration workers of the type reported in item 7A, line 1.

EXCLUDE

- Hours worked by employees of subcontractors
- Hours of proprietors or partners

Part D – Employer’s Cost For Fringe Benefits

Include employer’s cost for legally required programs and programs not required by law.

Line 1 – Health Insurance - Insurance premiums on hospitals, medical plans, and single service plans such as dental, vision, and prescription drug plans. Include premium equivalents for self-insured plans and fees paid to third party administrators (TPAs). Do not include employee contributions.

Line 2 – Pension plans

- Defined benefit pension plans** – Costs for both qualified and unqualified defined pension plans. Pension plans that specify the benefit to be paid to employee upon retirement, generally either as a specified amount or a percentage of

compensation. Employer contributions are based on actuarial computations that include the employee’s compensation and years of service and are not allocated to specific accounts maintained for employees.

- Defined contribution plans** – Costs under defined contribution plans. Pension plans that define the employer contributions to a separate account provided for each employee. The employee "benefit" at retirement depends on the amount contributed and the results of the account’s activity. Examples include profits sharing plans, money purchase (e.g., 401k, 403b) and stock bonus plans (e.g., ESOPs).

Line 3 – Other - Other fringe benefits (e.g., Social Security, workers’ compensation insurance, unemployment tax, state disability insurance programs, life insurance benefits, Medicare)

Item 9 – INVENTORIES

INCLUDE the value of all inventories that are attributable to the establishment’s operations regardless of where the inventories are held or stored.

Part B, line 1 – Total Inventories

INCLUDE

- Stocks of items to be used for mineral service work
- Stocks of supplies, parts, fuels, etc.

Part B, line 2 – LIFO Reserve

LIFO reserve represents the excess of current period cost over the LIFO carrying value. LIFO reserve is the difference between the current cost (e.g., FIFO) of inventories (gross value) and the LIFO carrying value (net value).

Item 13 – ASSETS, CAPITAL EXPENDITURES, RETIREMENTS, DEPRECIATION

Establishments Involved With Leasing Arrangements for Equipment and/or Buildings

- Report leased equipment according to the type of lease negotiated with the producer or the lessor.
- **Capital Leases** (as defined by the Financial Accounting Standards Board (FASB)) report:
 - original cost or market value of that equipment and building as a value of fixed assets. Include annual depreciation and retirements charged against this equipment
 - cost (at market value) of acquisitions of buildings and equipment during the year as a capital expenditure and include it in the

end-of-year assets and charge the first year depreciation (and retirements, if any)

• **Operating Leases**

- report the periodic payments made to the producer or lessor in the rental section (item 14).
- EXCLUDE value of the building and equipment as assets, capital expenditures, depreciation, or retirements.

Parts A and D – Gross Value of Depreciable Assets

Report the acquisition cost (not current market value) of depreciable assets for which depreciation or amortization reserves are maintained.

- For new construction or other improvement projects in progress but not yet complete, **INCLUDE:**
 - cumulative capital expenditures for such projects already in place at the beginning and end of the year, respectively, in items 13 A, and 13 D
 - expenditures capitalized for these projects during 2012 in item 13 B,
- If the establishment was acquired during the year, report the value at the end of the year (item 13 D) as your purchase cost adjusted for capital expenditures (item 13 B) and deductions (item 13 C) since the time of purchase. Include used assets purchased during the year at their market value at the time of transfer rather than at original book value.
- If the establishment was sold by your company during the year, report the gross value at the beginning of the year (item 13 A) as its acquisition cost. Also report this acquisition cost plus capital expenditures that may have occurred since the beginning of the year and the time of sale in item 13 C.
- Report gross assets for the end of the year consistently with the gross assets at the beginning of the year and the annual asset changes during the year. Item 13 A, plus 13 B minus 13 C equals 13 D.

Part B – Capital Expenditures

Report the actual capital outlays during 2012, not the final value of buildings or other structures completed or equipment put in place during the year. (These expenditures are of the type for which depreciation or amortization accounts are ordinarily maintained.)

- Capital expenditures during 2012 may be determined by the following computation:
 - (a) cost of additions completed during the year, plus
 - (b) work-in-progress at the end of the year, minus
 - (c) work-in-progress at the beginning of the year.

INCLUDE

- Labor and installation costs whether on contract or by your own forces
- Replacements as well as additions to capacity for new depreciable assets
- Value of improvements and capitalized repairs to machinery and equipment
- Expenditures at this establishment for old or existing plants and for secondhand equipment acquired from others (including the U.S. Government)
- Buildings and structures directly related to mineral exploration, development, and production
- Machinery, such as hoists, cranes, crushers, separators, and power plants
- Values of construction by your own employees, where capitalized
- Exploration, development, and production machinery; transportation and office equipment
- Equipment such as excavators, loaders, locomotives, tractors, hoists, drills, compressors, pumps, and plant machinery, as well as furniture and fixtures for offices, cafeterias, and change rooms
- Value of equipment produced and used at this establishment
- All mining, loading, transportation, and similar equipment for use at the operation
- Plant equipment
- Automobiles, trucks, and similar equipment
- Report all purchases of computers and peripheral data processing equipment
- Replacements as well as additions to new capacity

EXCLUDE

- Company houses and general recreational facilities

- Value of land
- The cost of maintenance and repairs charged as current operating expense

Part C – Total Retirements and Disposition of Depreciable Assets

INCLUDE gross value of assets sold, retired, scrapped, destroyed, abandoned, etc., during the year at their acquisition cost

EXCLUDE charges to depreciation or amortization reserves.

Part E – Normal Depreciation Charges

Report the reduced value of assets (reported in item 13 D) brought about through use, mineral extraction, gradual obsolescence, or the effect of the elements (decay or corrosion) for 2012 only.

INCLUDE charges against assets acquired or completed during the year.

Item 14 – RENTAL PAYMENTS

Report rental payments made to other companies for use of depreciable assets such as buildings, other structures, machinery, and equipment. Include rental payments for land.

Item 16 – SELECTED EXPENSES

Part A – Selected Production Related Costs

INCLUDE

- All supplies received for consumption
- Items charged to both the current and capital accounts
- Items consumed during 2012 although purchased earlier
- Supplies consumed in your mineral contract work used in the construction, maintenance, and repair of your own plant and equipment
- Supplies furnished without charge to subcontractors or sold to employees for use in the mineral contract work
- Fuels and electric energy consumed, or cost of products resold
- Contract or subcontract work

EXCLUDE

- Supplies received during 2012 that were **not** consumed

- Services such as advertising, telephone, fax, cable, insurance, development, and research rendered by other establishments
- Services of engineering, management, marketing, legal, and other professional consultants, etc.
- Depreciation charges against plant and equipment
- Rent and rental allowances, interest payments, royalties, and use of patent fees
- Supplies, parts, or machinery produced at this establishment
- Extraordinary losses such as fire and flood
- Labor costs of your employees (report these labor costs in items 7 and 16C, line 1)

Line 1 – Cost of Supplies Used And Purchased Machinery Installed

INCLUDE

The following list is shown only as an example; it should not be considered a complete list.

- bearings
- belting and screen cloth
- bolts, screws, and nuts
- brake blocks and linings
- carbon and graphite brushes
- cement
- chemical reagents
- coal spraying oils
- dies, jigs, and fixtures
- drill bits and accessories
- explosives
- first aid and safety supplies
- floor gratings
- forgings and castings
- fuses
- gears and pinions
- grinding balls and rods
- hammers
- hand tools
- hardware
- headlights and lamps
- industrial diamonds
- jacks
- lubricating oils
- lumber and timber purchased
- packaging materials
- picks
- piling
- pipe, pumps, and fittings
- plates and sheets
- rail and accessories
- rods, tubing, and bars
- roof bolts
- stationary, stamps, and office supplies
- track accessories
- water purchased
- welding rods, electrodes, and acetylene gas as a fuel
- wire, cable, and chain

- All new and used machinery, equipment, and parts installed
- Physical goods used or put into production

EXCLUDE services used or overhead charges. Report services performed for you by others in item 16 A, line 5.

Line 2 – Cost of Products Bought and Sold As Such Without Further Processing

INCLUDE

- Cost of all products bought and resold in the same condition as when purchased
- Total value of all products resold in item 22 on the line for "Resales"

Line 3 – Cost of Purchased Fuels Consumed for Heat, Power, or the Generation of Electricity

Report the total amount actually paid or payable for all purchased fuels consumed.

INCLUDE

- Fuel used to power onsite trucks, forklifts, or motor vehicles
- Anthracite, lignite, bituminous and subbituminous coal, coke, natural and manufactured gas, gasoline, wood, purchased steam, and all other fuels

Line 4 – Cost of Purchased Electricity

Report total amount actually paid or payable for electric energy purchased during 2012 from other companies.

EXCLUDE value of electricity generated and used at this establishment, but report its quantity in item 16B, line 2.

Line 5 – Cost of Mineral Contract Work Done for You by Others

INCLUDE

- Payments for supplies and equipment furnished by the contractor or subcontractor incidental to the contract work
- An estimate of the value of the service if part of the payment to a subcontractor was in material produced

EXCLUDE payments to miners paid on a per ton, car, yard, or footage basis. Include the compensation of such workers in item 7B

Part B – Quantity of Electricity

Report all quantities of electricity in thousands of kilowatthours.

Line 1 – Purchased Electricity

Report the quantity of electricity for which the cost is reported in item 16A, line 4.

Line 2 – Generated Electricity

When a figure is reported on this line, include data relating to the activity of the power stations in other sections of this report. For example, include the number of employees assigned to the power station, their wages, and hours worked in the figures reported in items 7, and the cost of fuels used to generate electricity, in item 16A, line 3 and item 18.

Line 3 – Electricity Sold or Transferred

INCLUDE

- Quantity of electric energy that was also included in item 16B, lines 1 and 2, but was sold to other companies
- Value of electricity sold in item 22 on "All other products" line

Part C – Other Operating Expenses Paid by This Establishment

INCLUDE

- Costs for each of these services purchased from other companies that are paid directly by this establishment
- Expenses normally considered nonproduction related costs

EXCLUDE

- Salaries paid to employees of this establishment for any of the specified services
- The cost of mining activities contracted or subcontracted to others and reported in item 16A, line 5

Line 2 – Expensed Equipment

All expenses for purchased computer hardware and supplies

Line 3 – Expensed Purchase of Software

Purchased computer services (software, data transmission, processing services, web design, etc.)

Line 5 – Purchased Communication Services

INCLUDE the total cost of purchased telephone, data transmission, telegraph, telex, photo transmission, facsimile (FAX), paging cellular telephone, on-line access and related services actually paid or payable during the year.

Line 6 – Purchased Repairs and Maintenance to Buildings and/or Machinery and Equipment

Report payments made for all maintenance and repair work on the buildings and equipment of this establishment.

INCLUDE

- Repairs for painting, roof repairs, replacing parts, over-hauling of equipment, and other repairs chargeable as current operating costs
- Cost of repair and maintenance of any leased property if the establishment assumes the cost

EXCLUDE

- Extensive "repairs" or reconstruction that is capitalized. Report these as a capital expenditure in item 13
- Costs incurred directly by the establishment in using its own work force to perform repairs and maintenance work
- Repairs and maintenance provided by the building or machinery owner as part of the rental contract

Line 8 – Purchased Advertising and Promotional Services

INCLUDE cost of advertising services purchased from other companies including payments for printing, media coverage, and other advertising services and materials.

EXCLUDE all salaries paid to employees of this establishment for advertising work

Line 9 – Purchased Professional and Technical Services

INCLUDE business and property tax

EXCLUDE income taxes

Item 18 – FUELS USED

INCLUDE

- Fuels that were purchased or transferred from outside of the defined boundaries of the establishment where they were consumed, for the production of heat, power, or generated electricity
- All fuels purchased from other companies and used at this establishment

Cost is delivered cost, the amount paid or payable after discounts, including freight and other direct charges incurred by the establishment in acquiring the fuels.

Conversions:

- Fuel oil: 42 gallons = 1 barrel
- Natural gas: 10,000 therms = 1 million cubic feet
- Manufactured gas: 6,000 therms = 1 million cubic feet

2012 ECONOMIC CENSUS Mining Sector

INFORMATION SHEETS

GENERAL INSTRUCTIONS FOR REPORTING OIL AND GAS FIELD SERVICES – CONSOLIDATED (FORM – 21351)

We estimate that it will take from 2 to 10 hours to complete this form, with almost 4 hours being the average. This includes time to read instructions, develop or assemble material, conduct tests, organize and review the information, and maintain and report the information. Send comments regarding this burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden, to: Paperwork Project 0607-0897, U.S. Census Bureau, 4600 Silver Hill Road, AMSD-3K138, Washington, D.C. 20233. You may e-mail comments to Paperwork@census.gov; use "Paperwork Project 0607-0897" as the subject.

If you require an extension of time to complete this report or if there are any other questions regarding this report, please –

- Visit our website at www.census.gov/econhelp, or
- Call 1-800-233-6136 for toll-free assistance, 7:30 a.m. to 4:30 p.m., Eastern Time, Monday through Friday, or
- Write to the U.S. Census Bureau, 1201 Tenth Street, Jeffersonville, IN 47134-0001

Please include the 11-digit Census File Number (CFN) shown in the address box of the report form with any correspondence.

Respondents are not required to respond to any information collection unless it displays a valid approval number from the Office of Management and Budget (OMB). The OMB 8-digit number appears in the upper right corner of this questionnaire.

Report all value figures in thousands of dollars, total number of hours worked by mining, production, development and exploration workers in thousands of hours, and all electricity quantity figures in thousands of kilowatthours for the mining establishment.

WHO SHOULD REPORT?

- Every concern that performed oil and gas field services for other concerns during any part of 2012 in the United States is required to submit a census report. **The report should be completed by the operator of the establishment, whether the operator is the owner or is operating it under lease or contract.**
- If you have not received forms to cover each of your operations, call or write the Census Bureau, describing the activity at the establishments for which you are requesting forms.
- If this questionnaire does not pertain to your type of activity, complete all appropriate items, such as employment, payroll, shipments, etc., of this report. Describe your activities in the Remarks section.

WHAT IS A MINERAL ESTABLISHMENT?

An oil and gas field service establishment primarily performs drilling, exploration and other oil and gas field support services for operators of oil and gas field properties on a contract or fee basis. It includes all nationwide oil and gas field service activities performed under your current Employer Identification Number (EIN) for the year 2012.

WHAT ACTIVITIES SHOULD BE REPORTED?

INCLUDE

- Oil and gas field services performed for others, such as:
 - exploration for oil and gas
 - drilling oil, gas, dry, and service wells
 - drilling water wells for oil-field use
 - building lease tanks
 - running and pulling casing
 - cementing and shooting wells
 - installing production equipment and offshore platforms
- Other associated activities **when carried on in connection with your oil and gas field services** such as:
 - generating energy for the operation
 - maintenance of equipment
 - receiving, shipping, storage, research, record keeping, health, safety, cafeteria, and other services

EXCLUDE

- Operation of company stores, boardinghouses, bunkhouses, and recreational facilities
- Separate sales branches, research laboratories, and general administrative offices. Report these on the appropriate Census of Business, Census of Manufactures, or central office or auxiliary forms
- Operation of leases for your own account or on contract for others if the value of shipments from these operations amounted to more than \$500,000. File a separate report form MI-21101 covering these oil and gas field operations

WHAT PERIOD SHOULD EACH REPORT COVER?

- Each report should cover the calendar year 2012.
- If book records are not on a calendar-year basis, carefully prepared estimates are acceptable.
- If your fiscal year covers at least 10 months of calendar-year 2012, and reporting on a calendar-year basis involves considerable cost, you may report on a fiscal-year basis. However, all payroll and hours-worked figures should relate to the calendar year rather than the fiscal year. (Use calendar-year payroll records from your tax records.)
- If an establishment began to operate or ceased to operate during 2012, report only the part of the year that the establishment was in operation.
- If the establishment changed ownership during the year, report only for that part of the year that your company operated the establishment. Report in item 3 the appropriate information on changes in **operational status**.
- Specify in the certification, item 30, the exact period that the report covers.

If any of the items requested are maintained in your records only at a divisional or company level, allocate their costs to each establishment for which you received a questionnaire. When determining transfer values of products and materials from one establishment to another (interplant transfers), include, in addition to direct costs of production, a reasonable proportion of "all other costs (company overhead) and profits." The establishments receiving such transfers should report them as purchased minerals for preparation, supplies, fuels, or electric energy at the same value plus cost of freight and other direct handling charges. (See item 16.)

DETAILED INSTRUCTIONS FOR SELECTED ITEMS

Item 5 – SALES, SHIPMENTS, RECEIPTS, OR REVENUE

Part A – Value of Products Shipped

INCLUDE

- All products physically shipped from this establishment during 2012
- Receipts for services
- Value of resales
- Other miscellaneous receipts

EXCLUDE

- Freight and excise taxes
- Nonoperating income such as interest dividends, or the sale of fixed assets

Part B – Value of Products Exported

Report as exports those shipments going directly for export including shipments to foreign subsidiaries or foreign divisions of your company and their affiliates.

INCLUDE

- Shipments of your products to export firms and to other customers who export these items
- Sales to the U.S. government to be shipped to foreign nations under military and economic assistance programs
- Shipments to customers in the Panama Canal Zone, the Commonwealth of Puerto Rico, and U.S. Possessions

EXCLUDE sales to the U.S. Government overseas

Item 7 – EMPLOYMENT AND PAYROLL

Part A – Number of Employees

INCLUDE

- All full-time and part-time employees on the payroll of this establishment during any part of the pay period that includes the 12th of March
- Persons on paid sick leave, paid holidays, and paid vacations
- Officers of the establishment, if a corporation
- A **distribution** of those who work in units that serve other activities also carried on at this establishment in addition to the oil and gas field contract work (examples: medical staff, etc.) Also, distribute the earnings and hours worked of these employees among the respective establishments

EXCLUDE

- Members of Armed Forces and pensioners carried on your active payrolls
- Proprietor or partners, if an unincorporated concern
- Full-time or part-time employees working at this establishment whose payroll was filed under an employee leasing company's Employer Identification Number (EIN)
- Those who performed work for you but were on the payroll of another employer (such as employees of contractors or subcontractors)

Line 1 – Number of Mining, Production, Development and Exploration Workers

INCLUDE

- Workers (up through the working-supervisor level) engaged in services closely associated with production and development operations such as:
 - drilling and maintaining wells
 - seismic testing or cementing wells
 - manual work
 - tool use and machine operation
 - materials and products, loading and hauling
 - mineral properties care
 - exploration and development work
 - storage, shipping, maintenance, repair, and guard services
 - auxiliary production for own use (e.g., power plant)
 - record keeping
 - regular maintenance and repairs

EXCLUDE

- Supervisory employees above the working-supervisor level
- Employees of subcontractors

Line 2 – All Other Employees

INCLUDE

- Nonproduction personnel at this establishment engaged in supervision above the working-supervisor level and employees engaged in activities such as:
 - sales, advertising, purchasing, finance
 - highway trucking and other transportation
 - credit, collection, executive, legal, clerical, and routine office functions
 - personnel (including cafeteria, medical, etc.)
 - professional (engineers, geologists, etc.) and technical work
- Force-account construction employees on your payroll engaged in construction of major additions or alterations to your facilities who are utilized as a separate workforce

EXCLUDE employees of subcontractors who performed work for you.

Part B – Payroll

Report the **gross earnings** paid in calendar year 2012 to employees of this establishment prior to such deductions as employee's Social Security contributions, withholding taxes, group insurance premiums, union dues, and savings bonds.

Payroll should equal the taxable Medicare wages and tips reported on the Internal Revenue Service (IRS) Form 941, Employer's Quarterly Tax Return and definitions as described in Circular E, Employer's Tax Guide.

INCLUDE

- Commissions, dismissal pay, and paid bonuses
- Employee contributions to pension plans such as a 401(k) plan
- Vacation and sick-leave pay
- Cash equivalent of compensation paid in kind such as:
 - board and housing
 - payments in the form of shared profits and special stock purchases that are subject to withholding tax
- Salaries of officers of this establishment, if a corporation
- The spread on stock options tax are taxable to employee wages

EXCLUDE

- Payments to proprietor or partners, if an unincorporated concern

- Payments to members of Armed Forces and pensioners carried on your active payroll
- Royalty payments to unions
- Payments to subcontractors. Report such payment item 16A, line 5.

Part C – Number of Hours Worked by Mining, Production, Development, and Exploration Workers

An hour worked is defined as the work of one person for 1 hour. Report figures from actual records of hours worked wherever available. If no records of hours worked were kept, estimate hours worked from payroll or other records.

INCLUDE

- All hours worked or paid (except hours paid for vacations, holidays, or sick leave)
- Overtime hours (report actual hours worked, **not** straight-time equivalent hours)
- Actual hours worked by an employee who elects to work during a vacation period
- All hours worked at this establishment for the entire year by all full-time and part-time production, development, and exploration workers of the type reported in item 7A, line 1.

EXCLUDE

- Hours worked by employees of subcontractors
- Hours of proprietors or partners

Part D – Employer’s Cost For Fringe Benefits

If any of the items are maintained in your records only at a company level, allocate their costs to the mining establishment. You may distribute the total based on the ratio of the payroll of each mining establishment to the total company payroll unless you have developed your own method of making such allocations. Specify the method used and the approximate portion that has been allocated in the REMARKS section at the end of the form.

Include employer’s cost for legally required programs and programs not required by law.

Line 1 – Health Insurance - Insurance premiums on hospitals, medical plans, and single service plans such as dental, vision, and prescription drug plans. Include premium equivalents for self-insured plans and fees paid to third party administrators (TPAs). Do not include employee contributions.

Line 2 – Pension plans

- Defined benefit pension plans** – Costs for both qualified and unqualified defined pension plans. Pension plans that specify the benefit to be paid to employee upon retirement, generally either as a specified amount or a percentage of compensation. Employer contributions are based on actuarial computations that include the employee’s compensation and years of service and are not allocated to specific accounts maintained for employees.
- Defined contribution plans** – Costs under defined contribution plans. Pension plans that define the employer contributions to a separate account provided for each employee. The employee "benefit" at retirement depends on the amount contributed and the results of the account’s activity. Examples include profits sharing plans, money purchase (e.g., 401k, 403b) and stock bonus plans (e.g., ESOPs).

Line 3 – Other – Other fringe benefits (e.g., Social Security, workers’ compensation insurance, unemployment tax, state disability insurance programs, life insurance benefits, Medicare)

Item 9 – INVENTORIES

Assign to each establishment those inventories that the establishment is responsible for as if it owned them. In completing the report of a mining establishment or sales branch, **INCLUDE** those inventories that are held elsewhere, such as a warehouse operated by your company or a public warehouse. The inventories of an operating establishment held elsewhere should not be reported on the report of the warehouse where they may be actually stored. Inventories should not be duplicated on establishment reports.

Part B, line 1 – Total Inventories

INCLUDE

- Stocks of items to be used for mineral service work
- Stocks of supplies, parts, fuels, etc.

Part B, line 2 – LIFO Reserve

LIFO reserve represents the excess of current period cost over the LIFO carrying value. LIFO reserve is the difference between the current cost (e.g., FIFO) of inventories (gross value) and the LIFO carrying value (net value).

Item 13 – ASSETS, CAPITAL EXPENDITURES, RETIREMENTS, DEPRECIATION

If the establishment maintains a tenant relationship with the parent company or one of its subsidiaries and pays "rent" for the use of either its buildings or equipment, exclude the value of

this rent from item 14, Rental Payments. Instead, report the gross value of assets made available to this establishment as a result of this "rental" agreement in item 13, as if the establishment owned them.

If this establishment uses buildings or equipment rented directly from other companies, but rental payments are handled centrally at a company or division level, report the share of overhead charged to this establishment or estimate the share of rental charges appropriate to the operations of this establishment in item 14.

Establishments Involved With Leasing Arrangements for Equipment and/or Buildings

- Report leased equipment according to the type of lease negotiated with the producer or the lessor.
- **Capital Leases** (as defined by the Financial Accounting Standards Board (FASB)) report:
 - original cost or market value of that equipment and building as a value of fixed assets. Include annual depreciation and retirements charged against this equipment
 - cost (at market value) of acquisitions of buildings and equipment during the year as a capital expenditure and include it in the end-of-year assets and charge the first year depreciation (and retirements, if any)
- **Operating Leases**
 - report the periodic payments made to the producer or lessor in the rental section (item 14).
 - exclude value of the building and equipment as assets, capital expenditures, depreciation, or retirements.

Parts A and D – Gross Value of Depreciable Assets

Report the acquisition cost (not current market value) of depreciable assets for which depreciation or amortization reserves are maintained.

- For new construction or other improvement projects in progress but not yet complete, **INCLUDE**:
 - cumulative capital expenditures for such projects already in place at the beginning and end of the year, respectively, in items 13A, and 13D
 - expenditures capitalized for these projects during 2012 in item 13B

- If the establishment was acquired during the year, report the value at the end of the year (item 13D) as your purchase cost adjusted for capital expenditures (item 13B) and deductions (item 13C) since the time of purchase. Include used assets purchased during the year at their market value at the time of transfer rather than at original book value.
- If the establishment was sold by your company during the year, report the gross value at the beginning of the year (item 13A) as its acquisition cost. Also report this acquisition cost plus capital expenditures that may have occurred since the beginning of the year and the time of sale in item 13C.
- Report gross assets for the end of the year consistently with the gross assets at the beginning of the year and the annual asset changes during the year. Item 13A, plus 13B minus 13C equals 13D.

Part B – Capital Expenditures

Report the actual capital outlays during 2012, not the final value of buildings or other structures completed or equipment put in place during the year. (These expenditures are of the type for which depreciation or amortization accounts are ordinarily maintained.)

- Capital expenditures during 2012 may be determined by the following computation:
 - (a) cost of additions completed during the year, plus
 - (b) work-in-progress at the end of the year, minus
 - (c) work-in-progress at the beginning of the year.

INCLUDE

- Labor and installation costs whether on contract or by your own forces
- Replacements as well as additions to capacity for new depreciable assets
- Value of improvements and capitalized repairs to machinery and equipment including those done to assets transferred from other establishments of this company
- Expenditures at this establishment for old or existing plants and for secondhand equipment acquired from others (including the U.S. Government)
- Gross book value of machinery or equipment transferred from other establishments of your company

- Buildings and structures directly related to mineral exploration, development, and production
- Machinery, such as hoists, cranes, crushers, separators, and power plants
- Values of construction by your own employees, where capitalized
- Exploration, development, and production machinery; transportation and office equipment
- Equipment such as excavators, loaders, locomotives, tractors, hoists, drills, compressors, pumps, and plant machinery, as well as furniture and fixtures for offices, cafeterias, and change rooms
- Value of equipment produced and used at this establishment
- All mining, loading, transportation, and similar equipment for use at the operation
- Plant equipment
- Automobiles, trucks, and similar equipment
- Report all purchases of computers and peripheral data processing equipment
- Replacements as well as additions to new capacity

EXCLUDE

- Company houses and general recreational facilities
- Value of land
- The cost of maintenance and repairs charged as current operating expense

Part C – Total Retirements and Disposition of Depreciable Assets

INCLUDE

- Gross value of assets sold, retired, scrapped, destroyed, abandoned, etc., during the year at their acquisition cost
- Value of assets transferred to other establishments of your company at their acquisition cost, rather than current market value

EXCLUDE charges to depreciation or amortization reserves.

Part E – Normal Depreciation Charges

Report the reduced value of assets (reported in item 13 D) brought about through use, mineral extraction, gradual obsolescence, or the effect of the elements (decay or corrosion) for 2012 only.

INCLUDE charges against assets acquired or completed during the year.

Item 14 – RENTAL PAYMENTS

Report rental payments made to other companies for use of depreciable assets such as buildings, other structures, machinery, and equipment. Include rental payments for land.

For special instructions involving leasing arrangements, see page 4.

Item 16 – SELECTED EXPENSES

Part A – Selected Production Related Costs

INCLUDE

- All supplies received for consumption
- Items charged to both the current and capital accounts
- Items consumed during 2012 although purchased earlier
- Supplies consumed in your oil and gas field contract work used in the construction, maintenance, and repair of your own plant and equipment
- Supplies furnished without charge to subcontractors or sold to employees for use in oil and gas field contract work
- Fuels and electric energy consumed, or cost of products resold
- Contract or subcontract work

EXCLUDE

- Supplies received during 2012 that were **not** consumed
- Services such as advertising, telephone, fax, cable, insurance, development, and research rendered by other establishments
- Services of engineering, management, marketing, legal, and other professional consultants, etc.
- Depreciation charges against plant and equipment
- Rent and rental allowances, interest payments, royalties, and use of patent fees

- Supplies, parts, or machinery produced at this establishment
- Extraordinary losses such as fire and flood
- Labor costs of your employees (report these labor costs in items 7 and 16C, line 1)

If supplies, machinery installed, fuels, and electric energy are received from other establishments of your company, check the cost against the values reported by the establishment transferring the supply (**see instructions on page 2**). Add freight and other direct handling charges.

Line 1 – Cost of Supplies Used And Purchased Machinery Installed

INCLUDE

The following list is shown only as an example; it should not be considered a complete list.

- bearings
- belting and screen cloth
- bolts, screws, and nuts
- brake blocks and linings
- carbon and graphite brushes
- cement
- chemical reagents
- coal spraying oils
- dies, jigs, and fixtures
- drill bits and accessories
- explosives
- first aid and safety supplies
- floor gratings
- forgings and castings
- fuses
- gears and pinions
- grinding balls and rods
- hammers
- hand tools
- hardware
- headlights and lamps
- industrial diamonds
- jacks
- lubricating oils
- lumber and timber purchased
- packaging materials
- picks
- piling
- pipe, pumps, and fittings
- plates and sheets
- rail and accessories
- rods, tubing, and bars
- roof bolts
- stationary, stamps, and office supplies
- track accessories
- water purchased
- welding rods, electrodes, and acetylene gas as a fuel
- wire, cable, and chain

- All new and used machinery, equipment, and parts installed whether purchased or received from other establishments of your company
- Physical goods used or put into production

EXCLUDE services used or overhead charges. Report services performed for you by others in item 16A, line 5.

Line 2 – Cost of Products Bought and Sold As Such Without Further Processing

INCLUDE

- Cost of all products bought and resold in the same condition as when purchased
- Total value of all products resold in item 22 on the line for "Resales"

Line 3 – Cost of Purchased Fuels Consumed for Heat, Power, or the Generation of Electricity

Report the total amount actually paid or payable for all purchased fuels consumed.

INCLUDE

- Fuels consumed at this establishment, but produced at another establishment of your company, in item 16A, line 3 and item 18. Assign commercial values to them
- Fuel used to power onsite trucks, forklifts, or motor vehicles
- Coal, coke, natural and manufactured gas, gasoline, wood, purchased steam, and all other fuels

Line 4 – Cost of Purchased Electricity

Report total amount actually paid or payable for electric energy purchased during 2012 from other companies or received from other establishments of your company.

EXCLUDE value of electricity generated and used at this establishment, but report its quantity in item 16B, line 2.

Line 5 – Cost of Mineral Contract Work Done for You by Others

INCLUDE

- Payments for supplies and equipment furnished by the contractor or subcontractor incidental to the contract work
- An estimate of the value of the service if part of the payment to a subcontractor was in material produced

Part B – Quantity of Electricity

Report all quantities of electricity in thousands of kilowatthours.

Line 1 – Purchased Electricity

Report the quantity of electricity for which the cost is reported in item 16A, line 4.

Line 2 – Generated Electricity

When a figure is reported on this line, include data relating to the activity of the power stations in other sections of this report. For example, include the number of employees assigned to the power station, their wages, and hours worked in the figures reported in item 7, and the cost of fuels used to generate electricity, in item 16A, line 3 and item 18.

Line 3 – Electricity Sold or Transferred

INCLUDE

- Quantity of electric energy that was also included in item 16 B, lines 1 and 2, but was sold to other companies or transferred to other establishments of your company
- Value of electricity sold in item 22 on "All other products" line

Part C – Other Operating Expenses Paid by This Establishment

INCLUDE

- Costs for each of these services purchased from other companies that are paid directly by this establishment
- Expenses normally considered nonproduction related costs

EXCLUDE

- Salaries paid to employees of this establishment for any of the specified services
- The cost of mining activities contracted or subcontracted to others and reported in item 16 A, line 5

Line 2 – Expensed Equipment

All expenses for purchased computer hardware and supplies

Line 3 – Expensed Purchase of Software

Purchased computer services (software, data transmission, processing services, web design, etc.)

Line 4 – Data Processing and Other Purchased Computer Services

EXCLUDE services provided by other establishments of this company (such as a separate central data processing unit)

Line 5 – Purchased Communication Services

INCLUDE the total cost of purchased telephone, data transmission, telegraph, telex, photo transmission, facsimile (FAX), paging cellular telephone, on-line access and related services actually paid or payable during the year.

Line 6 – Purchased Repairs and Maintenance to Buildings and/or Machinery and Equipment

Report payments made for all maintenance and repair work on the buildings and equipment of this establishment.

INCLUDE

- Repairs for painting, roof repairs, replacing parts, over-hauling of equipment, and other repairs chargeable as current operating costs
- Cost of repair and maintenance of any leased property if the establishment assumes the cost

EXCLUDE

- Extensive "repairs" or reconstruction that is capitalized. Report these as a capital expenditure in item 13
- Costs incurred directly by the establishment in using its own work force to perform repairs and maintenance work
- Repairs and maintenance provided by the building or machinery owner as part of the rental contract

Line 8 – Purchased Advertising and Promotional Services

INCLUDE cost of advertising services purchased from other companies including payments for printing, media coverage, and other advertising services and materials.

EXCLUDE all salaries paid to employees of this establishment for advertising work

Line 9 – Purchased Professional and Technical Services

INCLUDE business and property tax

EXCLUDE income taxes

Item 17 – DETAILED COST OF MATERIALS, PARTS, AND SUPPLIES

INCLUDE

- Separate figures for each item listed, unless it is an integral part of another piece of equipment and is not recorded separately (such as valves and pipe fittings included with tanks, separators, etc.). Then the item may be reported with the cost of that equipment.
- Amounts actually paid or payable after discounts; include freight and direct charges incurred in acquiring the quantities of the listed items during 2012
- Values as described in **instructions on page 2** for supply items transferred from other establishments of this company

Line 1 – Purchased Machinery Installed

INCLUDE

- All new and used machinery and equipment that were purchased, whether charged to current or capital accounts
- Machinery charged to the capital account in item 13B as well as here
- Equipment that was installed at the mine, mill, or preparation plant as well as mobile loading and transportation equipment

Item 18 – FUELS USED

INCLUDE

- Fuels that were purchased or transferred from outside of the defined boundaries of the establishment where they were consumed, for the production of heat, power, or generated electricity
- All fuels purchased from other companies or transferred from other establishments of your company and used at this establishment

Cost is delivered cost, the amount paid or payable after discounts, including freight and other direct charges incurred by the establishment in acquiring the fuels.

Conversions:

- Fuel oil: 42 gallons = 1 barrel
- Natural gas: 10,000 therms = 1 million cubic feet
- Manufactured gas: 6,000 therms = 1 million cubic feet

Item 22 – DETAIL OF SALES, SHIPMENTS, RECEIPTS, OR REVENUE

Report separately each kind of work listed; do not combine lines. If book records are not available, carefully prepared estimates are acceptable.

If payment for work was made in other than cash, estimate the market value of services or products rendered and include this in the "amount received."

Line 4 – Directional Drilling Control

Report receipts for specialized services involved with drilling deviated wells. **Directional drilling control** involves the intentional deviation of a well bore from the vertical. When done by the primary drilling contractor, directional drilling control receipts should be reported on line 4 rather than line 3.

Line 14 – Other Oil and Gas Field Services

INCLUDE

- abandoning wells
- building board roads (as a contact service)
- building drilling platforms on leases
- building offshore drilling islands
- clearing locations
- crane work on leases
- dirt work, oil and gas
- dredging canals and driving keyways
- drilling rat holes and mouse holes
- excavating slush pits or cellars
- fishing for tools
- flooding and water injection
- general oil field contracting
- lease maintenance
- oil and gas well shooting
- pipe testing
- plugging wells
- rolling pipe, leveling, etc.
- roustabout work
- saltwater disposal systems
- sandblasting pipelines on leases
- vacuum truck services
- water well drilling (on leases)

Line 18 – From Stripper Well Leases (included in Line 17)

Report sales volumes from leases where the average daily production of crude petroleum and petroleum condensates per well did not exceed 10 barrels per day during the calendar year.

Reasonable estimates for the year are acceptable if data are not available from bookkeeping records.

Item 28 – LOCATION OF OPERATION

Part A – Pre-identified Locations of Operation Supplement

Report for each pre-identified location the first quarter payroll, amount received or due for work performed, hours worked and annual wages for production, development, and exploration workers.

Part B – Additional Locations of Operation Supplement

Report any additional establishments not pre-listed in Part A.

2012 CENSUS OF MINERAL INDUSTRIES Mining Sector

INFORMATION SHEETS

GENERAL INSTRUCTIONS FOR REPORTING MINERAL CONTRACT SERVICES – CONSOLIDATED (FORM – 21352)

We estimate that it will take from 2 to 10 hours to complete this form, with almost 4 hours being the average. This includes time to read instructions, develop or assemble material, conduct tests, organize and review the information, and maintain and report the information. Send comments regarding this burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden, to: Paperwork Project 0607-0897, U.S. Census Bureau, 4600 Silver Hill Road, Stop AMSD-3K138, Washington, D.C. 20233. You may e-mail comments to Paperwork@census.gov; use "Paperwork Project 0607-0897" as the subject.

If you require an extension of time to complete this report or if there are any other questions regarding this report, please –

- Visit our website at www.census.gov/econhelp, or
- Call 1-800-233-6136 for toll-free assistance, 7:30 a.m. to 4:30 p.m., Eastern Time, Monday through Friday, or
- Write to the U.S. Census Bureau, 1201 Tenth Street, Jeffersonville, IN 47134-0001

Please include the 11-digit Census File Number (CFN) shown in the address box of the report form with any correspondence.

Respondents are not required to respond to any information collection unless it displays a valid approval number from the Office of Management and Budget (OMB). The OMB 8-digit number appears in the upper right corner of this questionnaire.

Report all value figures in thousands of dollars, total number of hours worked by mining, production, development and exploration workers in thousands of hours, and all electricity quantity figures in thousands of kilowatthours for the mining establishment.

WHO SHOULD REPORT?

- Every concern that performed mineral contract work for other concerns during any part of 2012 in the United States is required to submit a census report. **The report should be completed by the operator of the establishment, whether the operator is the owner or is operating it under lease or contract.**
- If you have not received forms to cover each of your operations, call or write the Census Bureau, describing the activity at the establishments for which you are requesting forms.
- If this questionnaire does not pertain to your type of activity, complete all appropriate items, such as employment, payroll, shipments, etc., of this report. Describe your activities in the Remarks section.

WHAT IS A MINERAL ESTABLISHMENT?

A mineral contract service established primarily performs exploration and other mining and quarrying support services for operators of mineral properties. It includes all nationwide mineral service activities performed under your current Employer Identification Number (EIN) for the year 2012.

WHAT ACTIVITIES SHOULD BE REPORTED?

INCLUDE

- Mineral contract work performed for others, such as:
 - exploration for minerals and prospect and test drilling
 - sinking mine shafts and overburden stripping
 - mining metal ores, coal, stone, and other minerals for another's account, including the loading of culm-bank material
 - pumping and draining mines and quarries
 - installing production equipment
- Other associated activities **when carried on at the same physical location** such as:
 - generating energy by your company for these operations
 - maintenance of equipment
 - receiving, shipping, storage, research, record keeping, health, safety, cafeteria, and other services

EXCLUDE

- Operation of company stores, boardinghouses, bunkhouses, and recreational facilities
- Separate sales branches, research laboratories, and general administrative offices. Report these on the appropriate Census of Business, Census of Manufactures, or central office or auxiliary forms
- Operation of mines for your own account or under lease or contract for others
- Services performed for companies other than those that operate mines, pits, quarries, mills, preparation plants, or other mineral establishments
- General services, such as construction of tipples, washeries, mills, or treatment plants, and highway construction

WHAT PERIOD SHOULD EACH REPORT COVER?

- Each report should cover the calendar year 2012.
- If book records are not on a calendar-year basis, carefully prepared estimates are acceptable.
- If your fiscal year covers at least 10 months of calendar-year 2012, and reporting on a calendar-year basis involves considerable cost, you may report on a fiscal-year basis. However, all payroll and hours-worked figures should relate to the calendar year rather than the fiscal year. (Use calendar-year payroll records from your tax records.)
- If an establishment began to operate or ceased to operate during 2012, report only the part of the year that the establishment was in operation.
- If the establishment changed ownership during the year, report only for that part of the year that your company operated the establishment. Report in item 3 the appropriate information on changes in **operational status**.
- Specify in the certification, item 30, the exact period that the report covers.

If any of the items requested are maintained in your records only at a divisional or company level, allocate their costs to each establishment for which you received a questionnaire. When determining transfer values of products and materials from one establishment to another (interplant transfers), include, in addition to direct costs of product, a reasonable proportion of "all other costs (company overhead) and profits." The establishments receiving such transfers should report them as purchased minerals for preparation, supplies, fuels, or electric energy at the same value plus cost of freight and other direct handling charges. (See item 16.)

DETAILED INSTRUCTIONS FOR SELECTED ITEMS

Item 5 – SALES, SHIPMENTS, RECEIPTS, OR REVENUE

Part A – Value of Products Shipped

INCLUDE

- All products physically shipped from this establishment during 2012
- Receipts for services
- Value of resales
- Other miscellaneous receipts

EXCLUDE

- Freight and excise taxes
- Nonoperating income such as interest dividends, or the sale of fixed assets

Part B – Value of Products Exported

Report as exports those shipments going directly for export including shipments to foreign subsidiaries or foreign divisions of your company and their affiliates.

INCLUDE

- Shipments of your products to export firms and to other customers who export these items
- Sales to the U.S. government to be shipped to foreign nations under military and economic assistance programs
- Shipments to customers in the Panama Canal Zone, the Commonwealth of Puerto Rico, and U.S. Possessions

EXCLUDE sales to the U.S. Government overseas

Item 7 – EMPLOYMENT AND PAYROLL

Part A – Number of Employees

INCLUDE

- All full-time and part-time employees on the payroll of this establishment during any part of the pay period that includes the 12th of March
- Persons on paid sick leave, paid holidays, and paid vacations
- Officers of the establishment, if a corporation
- Employees paid on a per ton, car, or yard basis
- A **distribution** of those who work in units that serve other activities also carried on at this establishment in addition to the mineral contract work (examples: medical staff, etc.) Also, distribute the earnings and hours worked of these employees among the respective establishments

EXCLUDE

- Members of Armed Forces and pensioners carried on your active payrolls
- Proprietor or partners, if an unincorporated concern
- Full-time or part-time employees working at this establishment whose payroll was filed under an employee leasing company's Employer Identification Number (EIN)
- Those who performed work for you but were on the payroll of another employer (such as employees of mine operators or subcontractors)

Line 1 – Number of Mining, Production, Development, and Exploration Workers

INCLUDE

- Workers (up through the working-supervisor level) engaged in services closely associated with production and development operations such as:
 - manual work
 - tool use and machine operation
 - materials and products, loading and hauling
 - mineral properties care
 - exploration and development work
 - storage, shipping, maintenance, repair, and guard services
 - auxiliary production for own use (e.g., power plant)
 - record keeping
 - regular maintenance and repairs

EXCLUDE

- Supervisory employees above the working-supervisor level
- Employees of subcontractors

Line 2 – All Other Employees

INCLUDE

- Nonproduction personnel at this establishment engaged in supervision above the working-supervisor level and employees engaged in activities such as:
 - sales, advertising, purchasing, finance
 - highway trucking and other transportation
 - credit, collection, executive, legal, clerical, and routine office functions
 - personnel (including cafeteria, medical, etc.)
 - professional (engineers, geologists, etc.) and technical work
- Force-account construction employees on your payroll engaged in construction of major additions or alterations to your facilities who are utilized as a separate workforce

EXCLUDE employees of subcontractors who performed work for you.

Part B – Payroll

Report the **gross earnings** paid in calendar year 2012 to employees of this establishment prior to such deductions as employee's Social Security contributions, withholding taxes, group insurance premiums, union dues, and savings bonds.

Payroll should equal the taxable Medicare wages and tips reported on the Internal Revenue Service (IRS) Form 941, Employer's Quarterly Tax Return and definitions as described in Circular E, Employer's Tax Guide.

INCLUDE

- Commissions, dismissal pay, and paid bonuses
- Employee contributions to pension plans such as a 401(k) plan
- Vacation and sick-leave pay
- Cash equivalent of compensation paid in kind such as:
 - board and housing
 - payments in the form of shared profits and special stock purchases that are subject to withholding tax
- Salaries of officers of this establishment, if a corporation
- The spread on stock options tax are taxable to employee wages

EXCLUDE

- Payments to proprietor or partners, if an unincorporated concern
- Payments to members of Armed Forces and pensioners carried on your active payroll
- Royalty payments to unions
- Cost of smithing, explosives, fuses, electric cap lamps, and mine supplies used in production, development, and exploration work but charged to employees and deducted from their wages (Include this cost in item 16A, line 1, if applicable.)

Part C – Number of Hours Worked by Mining, Production, Development, and Exploration Workers

An hour worked is defined as the work of one person for 1 hour. Report figures from actual records of hours worked wherever available. If no records of hours worked were kept, estimate hours worked from payroll or other records.

INCLUDE

- All hours worked or paid (except hours paid for vacations, holidays, or sick leave)
- Overtime hours (report actual hours worked, **not** straight-time equivalent hours)
- Actual hours worked by an employee who elects to work during a vacation period
- All hours worked at this establishment for the entire year by all full-time and part-time production, development, and exploration workers of the type reported in item 7A, line 1.

EXCLUDE

- Hours worked by employees of subcontractors
- Hours of proprietors or partners

Part D – Employer’s Cost For Fringe Benefits

If any of the items are maintained in your records only at a company level, allocate their costs to the mining establishment. You may distribute the total based on the ratio of the payroll of each mining establishment to the total company payroll unless you have developed your own method of making such allocations. Specify the method used and the approximate portion that has been allocated in the REMARKS section at the end of the form.

Include employer’s cost for legally required programs and programs not required by law.

Line 1 – Health Insurance – Insurance premiums on hospitals, medical plans, and single service plans such as dental, vision, and prescription drug plans. Include premium equivalents for self-insured plans and fees paid to third party administrators (TPAs). Do not include employee contributions.

Line 2 – Pension plans

- a. **Defined benefit pension plans** – Costs for both qualified and unqualified defined pension plans. Pension plans that specify the benefit to be paid to employee upon retirement, generally either as a specified amount or a percentage of compensation. Employer contributions are based on actuarial computations that include the employee’s compensation and years of service and are not allocated to specific accounts maintained for employees.
- b. **Defined contribution plans** – Costs under defined contribution plans. Pension plans that define the employer contributions to a separate account provided for each employee. The employee "benefit" at retirement depends on the amount contributed and the results of the account’s activity. Examples include profits sharing plans, money purchase (e.g., 401k, 403b) and stock bonus plans (e.g., ESOPs).

Line 3 – Other – Other fringe benefits (e.g., Social Security, workers’ compensation insurance, unemployment tax, state disability insurance programs, life insurance benefits, Medicare)

Item 9 – INVENTORIES

Assign to each establishment those inventories that the establishment is responsible for as if it owned them. In completing the report of a mining establishment or sales branch, **INCLUDE** those inventories that are held elsewhere, such as a warehouse operated by your company or a public warehouse. The inventories of an operating establishment held elsewhere should not be reported on the report of the warehouse where they may be actually stored. Inventories should not be duplicated on establishment reports.

Part B, line 1 – Total Inventories

- Stocks of items to be used for mineral service work
- Stocks of supplies, parts, fuels, etc.

Part B, line 2 – LIFO Reserve

LIFO reserve represents the excess of current period cost over the LIFO carrying value. LIFO reserve is the difference between the current cost (e.g., FIFO) of inventories (gross value) and the LIFO carrying value (net value).

Item 13 – ASSETS, CAPITAL EXPENDITURES, RETIREMENTS, DEPRECIATION

If the establishment maintains a tenant relationship with the parent company or one of its subsidiaries and pays "rent" for the use of either its buildings or equipment, exclude the value of this rent from item 14, Rental Payments. Instead, report the gross value of assets made available to this establishment as a result of this "rental" agreement in item 13, as if the establishment owned them.

If this establishment uses buildings or equipment rented directly from other companies, but rental payments are handled centrally at a company or division level, report the share of overhead charged to the establishment or estimate the share of rental charges appropriate to the operations of this establishment in item 14.

Establishments Involved With Leasing Arrangements for Equipment and/or Buildings

- Report leased equipment according to the type of lease negotiated with the producer or the lessor.

- **Capital Leases** (as defined by the Financial Accounting Standards Board (FASB)) report:

- original cost or market value of that equipment and building as a value of fixed assets. Include annual depreciation and retirements charged against this equipment
- cost (at market value) of acquisitions of buildings and equipment during the year as a capital expenditure and include it in the end-of-year assets and charge the first year depreciation (and retirements, if any)

- **Operating Leases**

- report the periodic payments made to the producer or lessor in the rental section (item 14).
- EXCLUDE value of the building and equipment as assets, capital expenditures, depreciation, or retirements.

Parts A and D – Gross Value of Depreciable Assets

Report the acquisition cost (not current market value) of depreciable assets for which depreciation or amortization reserves are maintained.

- For new construction or other improvement projects in progress but not yet complete, **INCLUDE:**

- cumulative capital expenditures for such projects already in place at the beginning and end of the year, respectively, in items 13 A, and 13 D
- expenditures capitalized for these projects during 2012 in item 13 B,

- If the establishment was acquired during the year, report the value at the end of the year (item 13 D) as your purchase cost adjusted for capital expenditures (item 13 B) and deductions (item 13 C) since the time of purchase. Include used assets purchased during the year at their market value at the time of transfer rather than at original book value.

- If the establishment was sold by your company during the year, report the gross value at the beginning of the year (item 13 A) as its acquisition cost. Also report this acquisition cost plus capital expenditures that may have occurred since the beginning of the year and the time of sale in item 13 C.

- Report gross assets for the end of the year consistently with the gross assets at the beginning of the year and the annual asset changes during the year. Item 13 A, plus 13 B minus 13 C equals 13 D.

Part B – Capital Expenditures

Report the actual capital outlays during 2012, not the final value of buildings or other structures completed or equipment put in place during the year. (These expenditures are of the type for which depreciation or amortization accounts are ordinarily maintained.)

- Capital expenditures during 2012 may be determined by the following computation:

- (a) cost of additions completed during the year, plus
- (b) work-in-progress at the end of the year, minus
- (c) work-in-progress at the beginning of the year.

INCLUDE

- Labor and installation costs whether on contract or by your own forces
- Replacements as well as additions to capacity for new depreciable assets
- Value of improvements and capitalized repairs to machinery and equipment including those done to assets transferred from other establishments of this company

- Expenditures at this establishment for old or existing plants and for secondhand equipment acquired from others (including the U.S. Government)
- Gross book value of machinery or equipment transferred from other establishments of your company
- Buildings and structures directly related to mineral exploration, development, and production
- Machinery, such as hoists, cranes, crushers, separators, and power plants
- Values of construction by your own employees, where capitalized
- Exploration, development, and production machinery; transportation and office equipment
- Equipment such as excavators, loaders, locomotives, tractors, hoists, drills, compressors, pumps, and plant machinery, as well as furniture and fixtures for offices, cafeterias, and change rooms
- Value of equipment produced and used at this establishment
- All mining, loading, transportation, and similar equipment for use at the operation
- Plant equipment
- Automobiles, trucks, and similar equipment
- Report all purchases of computers and peripheral data processing equipment
- Replacements as well as additions to new capacity

EXCLUDE

- Company houses and general recreational facilities
- Value of land
- The cost of maintenance and repairs charged as current operating expense

Part C – Total Retirements and Disposition of Depreciable Assets

INCLUDE

- Gross value of assets sold, retired, scrapped, destroyed, abandoned, etc., during the year at their acquisition cost
- Value of assets transferred to other establishments of your company at their acquisition cost, rather than current market value

EXCLUDE charges to depreciation or amortization reserves.

Part E – Normal Depreciation Charges

Report the reduced value of assets (reported in item 13 D) brought about through use, mineral extraction, gradual obsolescence, or the effect of the elements (decay or corrosion) for 2012 only.

INCLUDE charges against assets acquired or completed during the year.

Item 14 – RENTAL PAYMENTS

Report rental payments made to other companies for use of depreciable assets such as buildings, other structures, machinery, and equipment. Include rental payments for land.

For special instructions involving leasing arrangements, see page 5.

Item 16 – SELECTED EXPENSES

Part A – Selected Production Related Costs

INCLUDE

- All supplies received for consumption
- Items charged to both the current and capital accounts
- Items consumed during 2012 although purchased earlier
- Supplies consumed in your mineral contract work used in the construction, maintenance, and repair of your own plant and equipment
- Supplies furnished without charge to subcontractors or sold to employees for use in the mineral contract work
- Fuels and electric energy consumed, or cost of products resold
- Contract or subcontract work

EXCLUDE

- Supplies received during 2012 that were **not** consumed
- Services such as advertising, telephone, fax, cable, insurance, development, and research rendered by other establishments
- Services of engineering, management, marketing, legal, and other professional consultants, etc.
- Depreciation charges against plant and equipment

- Rent and rental allowances, interest payments, royalties, and use of patent fees
- Supplies, parts, or machinery produced at this establishment
- Extraordinary losses such as fire and flood
- Labor costs of your employees (report these labor costs in items 7 and 16C, line 1)

If supplies, machinery installed, fuels, and electric energy are received from other establishments of your company, check the cost against the values reported by the establishment transferring the supply (see instructions on page 2). Add freight and other direct handling charges.

Line 1 – Cost of Supplies Used And Purchased Machinery Installed

INCLUDE

The following list is shown only as an example; it should not be considered a complete list.

- bearings
- belting and screen cloth
- bolts, screws, and nuts
- brake blocks and linings
- carbon and graphite brushes
- cement
- chemical reagents
- coal spraying oils
- dies, jigs, and fixtures
- drill bits and accessories
- explosives
- first aid and safety supplies
- floor gratings
- forgings and castings
- fuses
- gears and pinions
- grinding balls and rods
- hammers
- hand tools
- hardware
- headlights and lamps
- industrial diamonds
- jacks
- lubricating oils
- lumber and timber purchased
- packaging materials
- picks
- piling
- pipe, pumps, and fittings
- plates and sheets
- rail and accessories
- rods, tubing, and bars
- roof bolts
- stationary, stamps, and office supplies
- track accessories
- water purchased
- welding rods, electrodes, and acetylene gas as a fuel
- wire, cable, and chain

- All new and used machinery, equipment, and parts installed whether purchased or received from other establishments of your company
- Physical goods used or put into production

EXCLUDE services used or overhead charges. Report services performed for you by others in item 16 A, line 5.

Line 2 – Cost of Products Bought and Sold As Such Without Further Processing

INCLUDE

- Cost of all products bought and resold in the same condition as when purchased

- Total value of all products resold in item 22 on the line for "Resales"

Line 3 – Cost of Purchased Fuels Consumed for Heat, Power, or the Generation of Electricity

Report the total amount actually paid or payable for all purchased fuels consumed.

INCLUDE

- Fuel consumed at this establishment, but produced at another establishment of your company, in item 16 A, line 3 and item 18. Assign commercial values to them
- Fuel used to power onsite trucks, forklifts, or motor vehicles
- Anthracite, lignite, bituminous and subbituminous coal, coke, natural and manufactured gas, gasoline, wood, purchased steam, and all other fuels

Line 4 – Cost of Purchased Electricity

Report total amount actually paid or payable for electric energy purchased during 2012 from other companies or received from other establishments of your company.

EXCLUDE value of electricity generated and used at this establishment, but report its quantity in item 16 B, line 2.

Line 5 – Cost of Mineral Contract Work Done for You by Others

INCLUDE

- Payments for supplies and equipment furnished by the contractor or subcontractor incidental to the contract work
- An estimate of the value of the service if part of the payment to a subcontractor was in material produced

EXCLUDE payments to miners paid on a per ton, car, yard, or footage basis. Include the compensation of such workers in item 7 B

Part B – Quantity of Electricity

Report all quantities of electricity in thousands of kilowatthours.

Line 1 – Purchased Electricity

Report the quantity of electricity for which the cost is reported in item 16 A, line 4.

Line 2 – Generated Electricity

When a figure is reported on this line, include data relating to the activity of the power stations in other sections of this report. For example, include the number of employees assigned to the power station, their wages, and hours worked in the figures reported in items 7, and the cost of fuels used to generate electricity, in item 16A, line 3 and item 18.

Line 3 – Electricity Sold or Transferred

INCLUDE

- Quantity of electric energy that was also included in item 16 B, lines 1 and 2, but was sold to other companies or transferred to other establishments of your company
- Value of electricity sold in item 22 on "All other products" line

Part C – Other Operating Expenses Paid by This Establishment

INCLUDE

- Costs for each of these services purchased from other companies that are paid directly by this establishment
- Expenses normally considered nonproduction related costs

EXCLUDE

- Salaries paid to employees of this establishment for any of the specified services
- The cost of mining activities contracted or subcontracted to others and reported in item 16 A, line 5

Line 2 – Expensed Equipment

All expenses for purchased computer hardware and supplies

Line 3 – Expensed Purchase of Software

Purchased computer services (software, data transmission, processing services, web design, etc.)

Line 4 – Data Processing and Other Purchased Computer Services

EXCLUDE services provided by other establishments of this company (such as a separate central data processing unit)

Line 5 – Purchased Communication Services

INCLUDE the total cost of purchased telephone, data transmission, telegraph, telex, photo transmission, facsimile (FAX), paging cellular telephone, on-line access and related services actually paid or payable during the year.

Line 6 – Purchased Repairs and Maintenance to Buildings and/or Machinery and Equipment

Report payments made for all maintenance and repair work on the buildings and equipment of this establishment.

INCLUDE

- Repairs for painting, roof repairs, replacing parts, over-hauling of equipment, and other repairs chargeable as current operating costs
- Cost of repair and maintenance of any leased property if the establishment assumes the cost

EXCLUDE

- Extensive "repairs" or reconstruction that is capitalized. Report these as a capital expenditure in item 13
- Costs incurred directly by the establishment in using its own work force to perform repairs and maintenance work
- Repairs and maintenance provided by the building or machinery owner as part of the rental contract

Line 8 – Purchased Advertising and Promotional Services

INCLUDE cost of advertising services purchased from other companies including payments for printing, media coverage, and other advertising services and materials.

EXCLUDE all salaries paid to employees of this establishment for advertising work

Line 9 – Purchased Professional and Technical Services

INCLUDE business and property tax

EXCLUDE income taxes

Item 18 – FUELS USED

INCLUDE

- Fuels that were purchased or transferred from outside of the defined boundaries of the establishment where they were consumed, for the production of heat, power, or generated electricity

- All fuels purchased from other companies or transferred from other establishments of your company and used at this establishment

Cost is delivered cost, the amount paid or payable after discounts, including freight and other direct charges incurred by the establishment in acquiring the fuels.

Conversions:

- Fuel oil: 42 gallons = 1 barrel
- Natural gas: 10,000 therms = 1 million cubic feet
- Manufactured gas: 6,000 therms = 1 million cubic feet

Item 28 – LOCATION OF OPERATION

Part A – Pre-identified Locations of Operation Supplement

Report for each pre-identified location the first quarter payroll, amount received or due for work performed, hours worked and annual wages for production, development, and exploration workers.

Part B – Additional Locations of Operation Supplement

Report any additional establishments not prelisted in Part A.