

2012 ANNUAL CAPITAL EXPENDITURES SURVEY

Industry Category Codes:

(Please correct any errors in name, address, and ZIP Code.)

Printed above are the industries in which we believe your company operates. If necessary, correct the above industry category code(s) to reflect your company's operations.

Refer to the list of industry codes and descriptions beginning on page 6 of the Instructions, Definitions, and Codes List manual.

Electronic Reporting

To complete this survey online go to: econhelp.census.gov/acesict.
Click on "Report Online" and use your Username and Password to login.

Username:

Password:

YOUR RESPONSE IS REQUIRED BY LAW. Title 13, United States Code, requires businesses and other organizations that receive this questionnaire to answer the questions and return the report to the U.S. Census Bureau. By the same law, **YOUR REPORT IS CONFIDENTIAL.** It may be seen only by persons sworn to uphold the confidentiality of Census Bureau information and may be used only for statistical purposes. Further, copies retained in respondents' files are immune from legal process.

Respondents are not required to respond to any information collection unless it displays a valid approval number from the Office of Management and Budget. This 8-digit number appears at the top of this page.

FROM THE ACTING DIRECTOR
U.S. CENSUS BUREAU

The U.S. Census Bureau is conducting its Annual Capital Expenditures Survey (ACES) and needs your assistance in completing the enclosed survey form.

The ACES is a critical source of information about U.S. economic performance. Business investment in structures and equipment is a key component of the official estimate of the Gross Domestic Product. The ACES data also help U.S. businesses identify market opportunities, develop new products, and conduct strategic planning.

Your participation in the survey is mandatory under Title 13, United States Code. Title 13 also requires the Census Bureau to keep your response confidential and use the information you provide for statistical purposes only. Moreover, your responses are immune from disclosure as part of any legal process.

We recognize that completing this survey imposes a burden on respondents. However, your response is very important to us and will help to ensure the completeness and accuracy of our survey results. To reduce overall reporting burdens, we have limited the survey to the smallest number of representative firms required for data accuracy. We also encourage respondents to use estimates if book figures are not available.

Please review the instructions, complete the form, and return it within 30 days. The instructions describe how to report for each item. Returning your form promptly helps us keep follow-up costs down. If you have any questions or comments, please call us toll-free at **1-800-528-3049**.

Thank you for your cooperation and attention to this important initiative.

Sincerely,

Thomas L. Mesenbourg, Jr.
Acting Director

Enclosure

DEFINITIONS AND GENERAL INSTRUCTIONS

PLEASE REFER TO THE ENCLOSED INSTRUCTIONS, DEFINITIONS, AND CODES LIST MANUAL BEFORE COMPLETING THE SURVEY.

- **SURVEY SCOPE** – This survey collects capital expenditure data for nonfarm companies, organizations, and associations operating within the United States. **This includes churches and other non-profit organizations, government owned but privately operated organizations, tribal business operations, and agricultural services. Agricultural production should be excluded.**
- **SURVEY PERIOD** – Report data for calendar year 2012. **Refer to page 1 of the instruction manual if your records are on a fiscal year basis.**
- **If your company ceased operations during the survey year, complete the form for the period of time the company was in operation.**

- Reasonable estimates are acceptable.

- Report dollar values rounded to thousands.

Example: If figure is \$1,179,125,628.00 report →	Bil.	Mil.	Thou.
	1	1 7 9	1 2 6

- Please complete and return the form in the envelope provided by the due date shown on the top of the page with your mailing address. **To request another survey form or an extension of time for filing, call 1-800-528-3049. To return the form by FAX, fax to 1-800-438-8040.**
- **If you have any questions regarding this survey or need help completing it, call 1-800-528-3049. You may also refer to census.gov/econ/aces for more information.**

DEFINITIONS AND GENERAL INSTRUCTIONS

ITEM 1A – DOMESTIC DEPRECIABLE ASSET DATA

DEPRECIABLE ASSETS – New and used buildings, structures, machinery, and equipment for which depreciation or amortization accounts are ordinarily maintained. The value of land development and improvements, as well as exploration and development of mineral properties, are included.

- Exclude*
- Cost of land and depletable assets such as mineral and timber rights;
 - Assets of foreign operations;
 - Assets leased to others under capital lease arrangements;
 - Patents, copyrights, trademarks, franchises, and goodwill.

CAPITAL EXPENDITURES – All capitalized costs during 2012 for both new and used structures and equipment chargeable to asset accounts, and for which depreciation or amortization accounts are ordinarily maintained.

- Include*
- Expenditures for major additions, alterations, and capitalized repairs to existing structures, whether performed by a contractor or completed in-house;
 - Gross additions during the year to construction-in-progress accounts for projects lasting more than one year, even if the asset was not in use and not yet depreciated;
 - Capitalized computer software (include payroll for internally developed software);
 - Capitalized cost of assets produced or purchased then leased as the lessor under operating leases;
 - Capital costs for feasibility studies, architectural, legal, installation, and engineering fees;
 - Cost of assets acquired under capital leases entered into during the survey year;
 - Expenditures for capitalized improvements made to assets leased from others (leasehold improvements);
 - Expenditures for developmental and exploratory drilling activities, including intangible drilling costs;
 - Capitalized interest charges on loans with which capital projects are financed, if consistent with the Statement of Financial Accounting Standards Board (FASB) Number 34;
 - Value of assets expensed as permitted under Section 179 of the U.S. Internal Revenue Code;
 - Expenditures for land development and improvement, including demolition of buildings, land servicing, and site preparation.
- Exclude*
- Expenditures for structures or equipment by subsidiaries and branches located outside the United States;
 - Value of structures built or work performed by your enterprise on contract to others;
 - Items chargeable as current operating expenses such as cost of maintenance, normal repairs, and supplies;
 - Expenditures for goodwill, patents, or copyrights;
 - Payments to others for structures and equipment acquired under operating leases or rented;
 - Expenditures for property which is leased to others as part of a capital (full-payout or equity) lease arrangement.

OTHER ADDITIONS AND ACQUISITIONS – Additions to your depreciable asset accounts, including depreciable assets acquired through mergers and acquisitions, if not considered capital expenditures.

ITEM 1B – GROSS SALES, OPERATING RECEIPTS, AND REVENUES

- Include*
- Gross sales, operating receipts, and revenues from taxable operations as well as total revenues from tax-exempt activities. See page 4 of the instruction manual for additional details regarding this item.

ITEM 1A DOMESTIC DEPRECIABLE ASSET DATA

Report capital expenditures for all domestic operations of your enterprise, including subsidiaries and divisions. For this report, the terms enterprise and company are used interchangeably.

Include

- **Operations of subsidiary companies, where there is more than 50 percent ownership, as well as companies which the enterprise has the power to direct or cause the direction of management and policies.**
- **Include depreciable assets of discontinued operations that are classified as being held for sale on line 13.**

If you cannot report consolidated data for the entire enterprise, call 1-800-528-3049 to arrange for special handling. If your company was purchased by another company during 2012, complete the form for the part of the year prior to the sale, and enter the name and address of the new owner in the "Ownership Information" section on page 16.

Example: if figure is \$1,179,125,628.00 report →

(1)		
Bil.	Mil.	Thou.
1	1 7 9	1 2 6

Row	Description <i>(Refer to Page 4 of Instructions)</i>		Bil.	Mil.	Thou.
10	Gross depreciable assets (structures and equipment) at beginning of year	+			
11	Total capital expenditures <i>(If "None", enter "0")</i>	+			
12	Other additions and acquisitions <i>(Please specify in the "Remarks" on page 16)</i>	+			
13	Acquisition cost of retirements and dispositions (including impairment costs and discontinued operations) of depreciable assets during the year	-			
14	Gross depreciable assets (structures and equipment) at year end <i>(Row 10+11+12-13=14)</i>	=			
15	Accumulated depreciation and amortization at year end				

ITEM 1B GROSS SALES, OPERATING RECEIPTS, REVENUE AND CHARITABLE CONTRIBUTIONS RECEIVED

Row	Description	(1) Industry category code	(2)		
			Bil.	Mil.	Thou.
16	Gross domestic sales, operating receipts, and revenue for the reporting company and all consolidated subsidiaries <i>(Refer to page 4 of Instructions)</i>				
17	Report the three industries with the largest sales, operating receipts, and revenue in which this company operates. Use the list of industry category codes on page 6 of the instructions to complete the industry code column. Industry with the LARGEST sales				
18	Industry with the SECOND LARGEST sales				
19	Industry with the THIRD LARGEST sales				

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DEFINITIONS AND GENERAL INSTRUCTIONS

ITEM 2 – DOMESTIC CAPITAL EXPENDITURES DATA

Complete Item 2 for the capital expenditures reported in Item 1A, Row 11.

STRUCTURES – Report the capitalized cost of buildings and structures, and all necessary expenditures to acquire, construct, and prepare the structure for its intended use.

- Include*
- Major additions, alterations, and capitalized repairs to existing structures, whether performed by a contractor or completed in-house;
 - Gross additions during the year to construction-in-progress accounts for projects lasting more than one year;
 - Machinery and equipment which are an integral or built-in feature of the structure;
 - Expenditures for land development and improvements such as demolition of buildings, site preparation, and land servicing;
 - Facilities which are built into or fixed to the land such as sidewalks, streets, parking lots, airfields, piers, telephone and power lines, sewers, and petroleum and gas pipelines;
 - Exploration and development of mineral properties such as drilling gas wells, construction of offshore drilling platforms; digging and shoring mines, mine shafts, and mining exploration.

- Exclude*
- Cost of land and depletable assets;
 - Normal maintenance and repairs to existing structures or service facilities.

EQUIPMENT – Report the capitalized cost of machinery and equipment used in the production and distribution of goods and services, and in office functions.

- Include*
- Furniture and fixtures;
 - Transportation equipment such as automobiles, trucks, tractors, aircraft, and ships;
 - Office equipment and machines, including computers;
 - Production machinery;
 - Capitalized computer software (include payroll for internally developed software).

- Exclude*
- Expenditures for items that are expensed, such as office supplies;
 - Expenditures for machinery or equipment which are housed in structures and **cannot** be removed or replaced without significantly altering the structure. Examples include electrical work, elevators, heating and cooling systems, and overhead hoists and cranes. See Item 2, STRUCTURES on page 3 of the instruction manual for additional types of equipment to be included as structures.

OTHER – Report capital expenditures for assets acquired in 2012 that cannot be classified under structures or equipment. **(Do not report furniture and fixtures, capitalized computer software, and motor vehicles as OTHER; these are considered equipment for this survey.)**

- Exclude*
- Cost of land and depletable assets;

Note: Allocate construction-in-progress, leasehold improvements, and capitalized interest as structures and equipment where applicable. If you cannot allocate these expenditures as structures or equipment, report them as OTHER and provide a description in Item 3.

ITEM 2 CAPITAL EXPENDITURES											Bil.	Mil.	Thou.				
Report the following domestic capital expenditures data for the entire company. Example: if figure is \$1,179,125,628.00 report → (Refer to page 4 of Instructions)											1	1	7	9	1	2	6
Row	CAPITAL EXPENDITURES (Refer to Page 2 of Instructions)	Structures (1)			Equipment (2)			Other (Describe in Item 3) (3)			Total (Add columns 1+2+3) (4)						
		Bil.	Mil.	Thou.	Bil.	Mil.	Thou.	Bil.	Mil.	Thou.	Bil.	Mil.	Thou.				
20	Capital expenditures for NEW structures and equipment <i>(Include major additions, alterations, and capitalized repairs to existing structures)</i>																
21	Capital expenditures for USED structures and equipment																
22	TOTAL capital expenditures <i>(Add Rows 20 + 21)</i>																
											Total should equal Item 1A, Row 11						

ITEM 3				
List the items included in "Other." Report in thousands of dollars. Furniture and fixtures, computers, capitalized computer software, and motor vehicles should be reported as equipment. Leasehold improvements should be considered new structures or new equipment based on what is being improved.				
Row	(1) Description of Capital Expenditures	Bil.	Mil.	Thou.
30				
31				

ITEM 4 CAPITAL LEASES					
Row	For new capital expenditures reported in Item 2, Row 20, Column (4), report the estimated cost of assets acquired under CAPITAL LEASE arrangements entered into during the year. Exclude payments for operating leases and capitalized costs of leasehold improvements. <i>(Refer to page 5 of the Instructions)</i>		(1) Bil.	Mil.	Thou.
41	TOTAL →				

ITEM 5 CAPITALIZED COMPUTER SOFTWARE													
<i>(Refer to page 5 of Instructions)</i>													
Row		Prepackaged (1)			Vendor-customized (2)			Internally-developed (Including payroll) (3)			Total (Add columns 1+2+3) (4)		
		Bil.	Mil.	Thou.	Bil.	Mil.	Thou.	Bil.	Mil.	Thou.	Bil.	Mil.	Thou.
50	Report capital expenditures for computer software developed or obtained for internal use during the year. Include amounts in Item 1A and Item 2.												

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ITEM 6 CAPITAL EXPENDITURES BY INDUSTRY

Complete Item 6 for each industry in which the company had operations and made capital expenditures in 2012. (Refer to page 5 of the Instructions.) The list of industry category codes printed on page 1 of the survey are the industries in which we believe your company operates. If the industries are incorrect or incomplete, please refer to the complete list of possible industry codes and descriptions beginning on page 6 of the Instructions, Definitions, and Codes List manual. Correct the list on page 1 of this form and use these updated industry codes to complete Item 6.

Industry Category Code	STRUCTURES + EQUIPMENT + OTHER = TOTAL																				
	Structures (Include major additions, alterations and capitalized repairs to existing structures as new structures)						Equipment						Other						TOTAL CAPITAL EXPENDITURES		
	New (2)			Used (3)			New (5)			Used (6)			New (8)			Used (9)			(0)		
	Bil	Mil	Thou	Bil	Mil	Thou	Bil	Mil	Thou	Bil	Mil	Thou	Bil	Mil	Thou	Bil	Mil	Thou	Bil	Mil	Thou



*69 COLUMN TOTALS																					
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Should equal Item 2, Row 20, Column 1 Should equal Item 2, Row 21, Column 1 Should equal Item 2, Row 20, Column 2 Should equal Item 2, Row 21, Column 2 Should equal Item 2, Row 20, Column 3 Should equal Item 2, Row 21, Column 3 **Should equal Item 2, Row 22, Column 4**

* NOTE: If you need additional space to report more industries, please use the enclosed continuation sheet. Row 69, "Column Totals", should equal the sum of the columns above plus the sum of the columns on the continuation sheet(s).



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