

# 2014 ANNUAL SURVEY OF MANUFACTURES INSTRUCTIONS

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The 2014 Annual Survey of Manufactures (ASM) consists of Form MA-10000 (general statistics inquiry items and a value of product classes shipped inquiry).

Where available, the ASM form shows your establishment's prior year data in the 2013 column. The figures may differ from those actually reported because of changes made by the U.S. Census Bureau as a result of correspondence or a comparison with prior data. Check these figures and make any necessary corrections. If 2013 figures are not printed on your form, report these figures in items 9, and if applicable 10, 11, and 12.

Before returning your completed report, review all current-year figures for consistency, and retain a copy for your records. Return the original.

IF THIS ESTABLISHMENT received an **MA-10000(L)** form, review the entire Instructions.

IF THIS ESTABLISHMENT received an **MA-10000(S)** form, reviewing the "BOXED and SHADED" Instructions are sufficient to assist in the completion of this shorter version of the form.

## DEFINITION OF ESTABLISHMENT AND MANUFACTURING ACTIVITY

- An establishment is generally a single physical location where business is conducted or where services or industrial operations are performed. Further clarification is provided in the General Instructions.
- Manufacturing activity involves the mechanical, physical, or chemical transformation of materials, substances, or components into new products. The assembling of component parts of manufactured products is considered manufacturing, except in cases where the activity is appropriately classified in Sector 23, Construction. Further clarification is provided in Part 1, Section B, on page 4.

Report separate data for each establishment.

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## Part 1 - GENERAL INSTRUCTIONS

The purpose of these instructions is to assist you in the completion of the Annual Survey of Manufactures (ASM) Form, MA-10000. After reading the instructions, if there are any questions regarding this report, please either:

- Visit our web site at [econhelp.census.gov/cosasm](http://econhelp.census.gov/cosasm), or
- Call 1-800-233-6136 between 8:00 a.m. and 4:30 p.m., Eastern Time, Monday through Friday.

<b>Public Reporting Burden</b>	
<b>For MA-10000(L)</b> - Public reporting burden for this collection of information is estimated to vary from <b>a half hour to 6 hours</b> per response with an average of <b>3.5 hours</b> per response including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the reported information.	<b>For MA-10000(S)</b> - Public reporting burden for this collection of information is estimated to vary from <b>a half hour to 3 hours</b> per response with an average of <b>1.4 hours</b> per response including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the reported 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 0607-0449, U.S. Census Bureau, 4600 Silver Hill Road, AMSD-3K138, Washington, D.C. 20233. You may e-mail comments to [Paperwork@census.gov](mailto:Paperwork@census.gov); use "Paperwork Project 0607-0449" as the subject.

If you need extra time to complete your report, submit your request at [econhelp.census.gov/cosasm](http://econhelp.census.gov/cosasm) or call 1-800-233-6136 between 8:00 a.m. and 4:30 p.m., Eastern Time, Monday through Friday.

Response to this collection of information is not required unless it displays a valid approval number from the Office of Management and Budget (OMB). The eight-digit OMB number appears in the upper right corner of the report form.

Report all value figures in thousands of dollars, total plant hours in thousands of hours, and all electricity quantity figures in thousands of kilowatt-hours for the manufacturing establishment.

When actual book figures cannot be provided without high cost to your company, reasonable amounts of estimating or prorating are acceptable.

*Special Instructions pertaining to companies with two or more manufacturing plants are preceded by the statement - FOR MULTIPLE-ESTABLISHMENT COMPANIES ONLY, and are presented in italics. If your company consists of a single establishment, you may ignore the multi-establishment instructions.*

## A. Who Should Report

The Annual Survey of Manufactures is conducted under an Act of Congress (Title 13, United States Code) which requires that a report be filed by every manufacturer who receives a report form.

If an establishment that is not in operation receives a report form, return the form with a notation of its condition in item ③, Operational Status. If the establishment had custodial employees, capital expenditures, inventories, or any shipments from inventories, these should be reported in their proper sections.

Separate reports are required for each manufacturing establishment (plant) because data will be published for industries and states.

An establishment is a single physical location where manufacturing is performed. If your company operates at different physical locations, even if they are producing the same line of goods, a separate report must be filed for each location.

If your company operates in two or more distinct lines of manufacturing at the same location, a separate report must be filed for each activity.

## B. Manufacturing Activities

Report all activities (manufacturing, fabricating, processing, and assembling) conducted within the establishment.

### INCLUDE

- Maintenance of plant and equipment
- Receiving and shipping activities
- Warehousing and storage
- Research
- Recordkeeping
- Health and safety
- Cafeteria (without seating) and other services unless operated as separate establishments

### EXCLUDE

- Sales branches and sales offices
- Research laboratories
- Retail stores
- Mining activities and general administrative offices

The Manufacturing Sector also includes establishments engaged in the following activities:

- Apparel jobbing and contracting
- Assembling from purchased components
- Commission processing of materials owned by others
- Job casting, stamping, and machining
- Lapidary work
- Machine shops, including those operating on a job-order basis
- Manufacturing and delivering ready-mixed concrete
- Milk pasteurizing and bottling
- Plating, galvanizing, polishing, etc., of materials owned by others
- Poultry dressing
- Printing books, periodicals, etc.
- Repair of ships
- Research and development, engineering and other services directly related to aerospace industries
- Sawmills
- Seafoods, fresh-packaged or frozen
- Wood preserving

Descriptions of some of these activities are provided in item ② of the DETAILED INSTRUCTIONS.

## C. Economic Value

### FOR MULTIPLE-ESTABLISHMENT COMPANIES ONLY

*One of the important statistical measures of manufacturing activity is "value added by manufacture" which is derived by the U.S. Census Bureau from the figures reported for value of shipments, cost of materials, and inventories.*

*In order for statistics on value added and other subjects to be comparable from industry to industry, it is necessary that the operations of each establishment of a multiple-establishment organization be reported as though the establishment was a separate "economic" unit. This means that the value of interplant transfers and the cost of transferred materials within a company should include, in addition to direct costs of production, a reasonable proportion of "all other costs (including company overhead) and profits."*

*The establishment receiving such transfers should report them as materials consumed (or inventories of materials, etc.) at the same value plus the costs of freight and other direct handling charges. (See item 5, part A, Shipments and Other Receipts; item 9, Value of Inventories; and item 15, part A, Selected Production Related Costs.)*

#### **D. Reporting Period**

Report data for the calendar year. If calendar year book figures are not available except at considerable cost, reasonable estimates will be accepted. Indicate in item 30, Certification, the exact dates covered.

If there was a change in the operator during the year or the establishment operated part of the year only, the data apply to the period of operation by your company only. Report in item 3, Operational Status, any change of operator, and the name and address of the new operators.

#### **E. Special Reporting Instructions for Establishments in Ownership Changes**

The establishment may have been purchased singly or as part of a parent company which was acquired by or merged with another company. Please make certain that the date of the change in ownership is recorded in item 3, Operational Status.

#### **If the establishment is filing for only part of the year, report as follows:**

- 1. REPORT FOR THE OWNER WHO SOLD THE ESTABLISHMENT** - Report any new or used capital expenditures, that occurred in the current year prior to the sale.
- 2. REPORT FOR THE BUYER** - Report only the capital expenditures which occurred after the original purchase of the entire plant.

#### **F. Establishments Involved with Assets Leasing Arrangements**

If any building or equipment has been acquired this year under a capital lease, please report the cost (at the market value) as a capital expenditure in item 13. Do not report the periodic payments made to the lessor. If the lease qualifies as an operating lease, do not include the value of the building and equipment as capital expenditures. Also, do not report the periodic payments made to the producer or the lessor as capital expenditures.

## **Part 2 - DETAILED INSTRUCTIONS FOR SELECTED ITEMS**

### **Item 1 - EMPLOYER IDENTIFICATION NUMBER**

This information is needed so that the U.S. Census Bureau can avoid sending duplicate report forms for the same location. Enter your current Employer Identification Number (EIN) if the last five digits of your EIN differ from the one printed in the address label. Our file of new business formations is based on the new EINs issued each year. However, we exclude mailing report forms to new EINs if we identify them as belonging to existing respondents.

### **Item 2 - PHYSICAL LOCATION OF ESTABLISHMENT**

Accurate and precise data on the physical location of each establishment is needed in order to prepare the tabulations of manufacturing activity in each state. Each establishment has tentatively been coded geographically based on the address shown in item 2 of the form. Review item 2 and make any necessary corrections or additions to the address shown, including the street name and number and ZIP Code.

### **Item 3 - OPERATIONAL STATUS**

Complete this item fully. Accurate completion of this item will avoid unnecessary correspondence and reduce the possibility of receiving more than one report form for the manufacturing activity at this location.

Mark (X) the box that is applicable to the operation of your establishment during the survey year. If you mark either of the last two boxes, fill in the month, day, and year (figures only) that the action became effective. If the last box is marked, supply the name and address (or location) of the new owner or operating company.

**Item 5 - SALES, SHIPMENTS, RECEIPTS, OR REVENUE (Part A on MA-10000(L) form)**

Report the total value of products shipped, including interplant transfers, exports, and other receipts as entered in item 2. For selected industries in the manufacturing sector, value of production or value of work done are requested.

The value in item 5, part A should be the same as the value reported in item 2, product code 7700000, TOTAL. Also, this value should be comparable to the total reported for 2013. If the two figures are not comparable, please explain in the REMARKS section at the end of the form.

**Part B - Value of Products Exported**

Report as exports those shipments going directly for export.

**INCLUDE**

- Shipments to foreign subsidiaries or foreign divisions of your company and their affiliates
- Shipments of your products to export firms and to other customers who will export the items
- Sales to the U.S. Government to be shipped to foreign nations under military and economic assistance programs
- Shipments to customers in the Commonwealth of Puerto Rico and U.S. possessions

**EXCLUDE**

- The sale of products which will be further manufactured, fabricated, or assembled in this country before being shipped to foreign customers
- Sales to the U.S. Government overseas
- Shipments of bunker fuels and other supplies and equipment for U.S. vessels and planes engaged in foreign trade

The breaking down of bulk shipments of your products into smaller bits or packages by a wholesale exporter or by other units of your company is not considered as further manufacturing, fabricating, or assembly.

FOR MULTIPLE-ESTABLISHMENT COMPANIES ONLY

**Part C - Shipments to Other Domestic Plants of Your Company (for Further Assembly, Fabrication, or Manufacture)**

Report separately the value of products which are transferred to other manufacturing plants of your company for further processing. (See Part 1, Section C, on page 4, for definition of "Economic Value".)

**INCLUDE**

- The value assigned to products transferred to other plants of your company
- A reasonable portion of other costs (company overhead)
- A reasonable portion of profits

**EXCLUDE**

- Products that are shipped to or on order from your company's sales or wholesale offices and sold to customers outside your company

**Item 6 - E-SHIPMENTS**

E-shipments are online orders accepted for manufactured products from customers. These include shipments to other domestic plants of your own company for further manufacture, assembly, or fabrication. The price and terms of sale for these shipments are negotiated over an Internet, Extranet, Electronic Data Interchange (EDI) network, electronic mail, or other online system. Payment may or may not be made online.

## Item 7 - EMPLOYMENT AND PAYROLL

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

Report employees at the establishment who worked or received pay for the part of the pay period including the 12th of the specified months (March, June, September, and December).

### INCLUDE

- All persons on paid sick leave, paid holidays, and paid vacation during these pay periods
- Officers at this establishment, if a corporation
- Spread on stock options that are taxable to employees as wages

### EXCLUDE

- Temporary staffing obtained by a staffing service
- Members of Armed Forces and pensioners carried on your active rolls
- Proprietors and partners, if an unincorporated concern
- Agricultural workers or fishing crews from the following types of food processing establishments:
  - sugar mills which are part of sugar plantations
  - fruit or vegetable canning or freezing plants
  - fish canning, freezing, or packaging plants with fishing operations associated with the plant

## Part A - Production Workers (Part A1 - A3 on MA-10000(L) form)

### INCLUDE

- Workers (up through the line-supervisor level) engaged in fabricating, processing, assembling, inspecting, receiving, packing, warehousing, shipping (but not delivering), maintenance, repair, janitorial, guard services, product development, auxiliary production for plant's own use (e.g., power plant), recordkeeping, and other closely associated services (including truck drivers delivering ready-mixed concrete)

### EXCLUDE

- Proprietors and partners, if an unincorporated concern

## Part A - All Other Employees (nonproduction personnel) (Part A4 on MA-10000(L) form)

### INCLUDE

- Supervision above line-supervisor level, sales (including a driver salesperson), sales delivery (truck drivers and helpers), advertising, credit, collection, installation, and servicing of own products, clerical and routine office functions, executive, purchasing, finance, legal, personnel (including cafeteria, etc.), professional and technical

### EXCLUDE

- Proprietors and partners, if an unincorporated concern

## Part B - Payroll Before Deductions (Exclude employer's cost for fringe benefits.)

Report the payroll that was included on Internal Revenue Service Form 941, Employer's Quarterly Federal Tax Return.

### INCLUDE

- Employee's Social Security contributions, withholding taxes, group insurance premiums, union dues, and savings bonds
- In gross earnings: commissions, dismissal pay, paid bonuses, employee contributions to pension plans such as 401(k), vacation and sick leave pay, and the cash equivalent of compensation paid in kind
- Spread on stock options that are taxable to employees as wages
- Salaries of officers of this establishment, if a corporation
- Paid holiday leave
- Paid personal leave
- Paid funeral leave
- Paid jury duty leave
- Paid military leave
- Family leave
- Nonproduction bonuses\*\*
  - Cash profit-sharing
  - Employee recognition
  - End-of-year
  - Holiday
  - Payment in lieu of benefits
  - Referral
  - Other

\*\*Report in item 7, part B only to the extent that these are included in the employees' taxable pay. Costs associated with these programs that are not taxable to the employee should be reported in item 7, part D, line 3.

**Part B - Payroll Before Deductions (Exclude employer's cost for fringe benefits) - Continued**

**EXCLUDE**

- Payroll for temporary staff and leased employees. Report this figure in item 16, part C, line 1 (carefully prepared estimates are acceptable)
- Employer's cost for fringe benefits
- Payments to agricultural employees, fishermen, members of the Armed Forces, and pensioners carried on your active payroll
- Payments to proprietors or partners if this is an unincorporated concern

**Part C - Number of Hours Worked by Production Workers**

**INCLUDE**

- All hours worked or paid for, except hours paid for vacations, holidays, or sick leave. If an employee elects to work during their vacation period, report only actual hours worked by such employee. Overtime hours should be reported as actual hours worked and not as straight-time equivalent hours.

**Part D - Employer's Annual Cost for Fringe Benefits**

**INCLUDE**

- Employer's annual cost for legally required programs and programs not required by law

**Health insurance** - Insurance premiums on hospitals, medical plans, and single service plans such as dental, vision, out-patient drugs, and prescription drug plans. Include premium equivalents for self-insured plans and fees paid to third party administrators (TPAs). Exclude disbursement from trusts or funds to satisfy health insurance claims. Do not include employee contributions.

**Pension plans**

- a. **Defined benefit pension plans** - Include costs for both qualified and non-qualified defined pension plans. Include pension plans that specify the benefit to be paid to employees upon retirement, generally either a specific 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** - Include costs under defined contribution plans. Include 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 profit sharing plans, money purchase (e.g., 401k, 403b) and stock bonus plans (e.g., ESOPs).

**Payroll taxes, employer paid insurance premiums (excluding health), and other employer paid benefits** - Include legally-required fringe benefits (e.g., Social Security, workers' compensation insurance, unemployment tax, state disability insurance programs, life insurance benefits, Medicare). Exclude disbursements from trusts or funds to satisfy health insurance claims.

**INCLUDE**

- Insurance benefits:
    - Life insurance
    - Short-term disability
    - Long-term disability
  - Quality of life benefits:
    - Employer assistance for child-care
    - Adoption assistance
    - Long-term care insurance
    - Flexible workplace
    - Employer-provided home PC
    - Subsidized commuting
  - Pretax benefits:\*\*
    - Health savings accounts
    - Section 125 "cafeteria" benefits:
      - Flexible benefits
      - Dependent care reimbursement accounts
      - Health-care reimbursement accounts
    - Cash or deferred arrangements without employer contributions
  - Other benefits:
    - Job-related travel accident insurance
    - Education assistance:
      - Work-related
      - Non-work related
    - Wellness programs
    - Fitness centers
    - Employee assistance programs
  - Stock options
- \*\*Employer contributions to these plans for benefits not taxable to the employees should be reported in the plan categories associated with the benefit type. Cash or benefits taxable to the employees should be reported as payroll in item 7, part B.



**Part D - Employer's Annual Cost for Fringe Benefits - Continued**

If any of the items are maintained in your records only at the company level, allocate their costs to the manufacturing establishment. You may distribute the total on the basis of the ratio of the payroll of each manufacturing 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.

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 in item 11, part C.

In completing the report of a manufacturing establishment or sales branch, INCLUDE those inventories that are held elsewhere, such as a warehouse operated by your company or in a public warehouse. The inventories of an operating establishment held elsewhere should not be reported on the report of the warehouse where they are actually stored. Inventories should not be duplicated on establishment reports.

**Item 9, 10, and 11 - INVENTORIES**

Report the value of all inventories owned by this establishment regardless of where the inventories are held.

If this establishment is part of a multiple-establishment company, assign to each establishment those inventories that the establishment is responsible, as if it owned them.

Report value of inventories at cost or market using generally accepted accounting methods.

Note that for the three inventory examples below on pages 10 - 12, item 9 should be completed as follows:

Inventories by stages of fabrication are reported in item 9, lines B1 - B3.

**9 VALUE OF INVENTORIES**

**A. Did this establishment own inventories, regardless of where held, at the end of 2014 and/or 2013?**

0488  Yes - Go to line B

0489  No - Go to 13

**B. Report inventories owned by this establishment as of December 31 before Last-in, First-out (LIFO) adjustment (if any).**

	Mark "X" if None	End of 2014			Mark "X" if None	End of 2013		
		\$ Bil.	Mil.	Thou.		\$ Bil.	Mil.	Thou.
1. Finished goods . . . . .	<input type="checkbox"/>			200	<input type="checkbox"/>			200
	0461				0471			
2. Work-in-process . . . . .	<input type="checkbox"/>			300	<input type="checkbox"/>			300
	0463				0473			
3. Materials, supplies, fuels, etc. . . . .	<input type="checkbox"/>			500	<input type="checkbox"/>			500
	0462				0472			
4. <b>TOTAL</b> (Add lines B1 through B3.) . . . . .	<input type="checkbox"/>		1	000	<input type="checkbox"/>		1	000
	0460				0470			

**Example A - Reporting of inventories that are completely not subject to LIFO -**

In this example, 100 percent of the total inventories reported are NOT subject to LIFO costing. Total inventories reported in item 9, line B4 should be broken out by valuation method in item 10, lines A - D.

**10 INVENTORIES BY VALUATION METHOD (non-LIFO Methods)**  
 Report how much of the inventory reported in 9, line B4, is subject to the following valuation methods.

	Mark "X" if None	End of 2014			Mark "X" if None	End of 2013		
		\$ Bil.	Mil.	Thou.		\$ Bil.	Mil.	Thou.
<b>A. First-in, First-out (FIFO)</b> . . . . .	<input type="checkbox"/>		1	000	<input type="checkbox"/>		1	000
0498					0496			
<b>B. Average cost</b> . . . . .	<input checked="" type="checkbox"/>				<input checked="" type="checkbox"/>			
0502					0500			
<b>C. Standard cost</b> . . . . .	<input checked="" type="checkbox"/>				<input checked="" type="checkbox"/>			
0506					0504			
<b>D. Other non-LIFO valuation method(s) - Specify method</b> ↴								
0895	<input checked="" type="checkbox"/>				0485			
<b>E. TOTAL (Add lines A through D.)</b> . . . . .	<input type="checkbox"/>		1	000	<input type="checkbox"/>		1	000
0499					0509			

**11 INVENTORIES BY LAST-IN, FIRST-OUT (LIFO) VALUATION METHOD**

**A. Did this establishment use the Last-in, First-out (LIFO) method of valuation for any inventories?**

Yes - Go to line B  
0481

No - Go to 12  
0482

**B. Of the value on item 9, line B4, report:**

	Mark "X" if None	End of 2014			Mark "X" if None	End of 2013		
		\$ Bil.	Mil.	Thou.		\$ Bil.	Mil.	Thou.
<b>1. Amount subject to LIFO (gross LIFO amount)</b> . . . . .	<input type="checkbox"/>				<input type="checkbox"/>			
0465					0475			
<b>2. Amount not subject to LIFO (Should equal 10, line E.)</b> . . . . .	<input type="checkbox"/>				<input type="checkbox"/>			
0539					0553			
<b>3. TOTAL (Add lines 1 and 2; should equal 9, line B4.)</b> . . . . .	<input type="checkbox"/>				<input type="checkbox"/>			
0510					0508			
<b>C. LIFO reserve</b> . . . . .	<input type="checkbox"/>				<input type="checkbox"/>			
0466					0476			

**Example B - Reporting of inventories that are completely subject to LIFO** - In this example, 100 percent of the total inventories reported are subject to LIFO costing (gross amount). Total inventories reported in item 9, line B4 should be broken down in item 11, lines B1 and B2 and summed in item 11, line B3. Item 11, line B3 should match the total inventories reported in item 9, line B4. The associated LIFO reserve is reported in item 11, line C.

**10 INVENTORIES BY VALUATION METHOD (non-LIFO Methods)**  
 Report how much of the inventory reported in 9, line B4, is subject to the following valuation methods.

	Mark "X" if None	End of 2014			Mark "X" if None	End of 2013		
		\$ Bil.	Mil.	Thou.		\$ Bil.	Mil.	Thou.
<b>A. First-in, First-out (FIFO)</b> . . . . .	<input checked="" type="checkbox"/>				<input checked="" type="checkbox"/>			
	0498				0496			
<b>B. Average cost</b> . . . . .	<input checked="" type="checkbox"/>				<input checked="" type="checkbox"/>			
	0502				0500			
<b>C. Standard cost</b> . . . . .	<input checked="" type="checkbox"/>				<input checked="" type="checkbox"/>			
	0506				0504			
<b>D. Other non-LIFO valuation method(s) - Specify method</b> ↴								
<input type="text"/>	<input checked="" type="checkbox"/>				<input checked="" type="checkbox"/>			
0895	0487				0485			
<b>E. TOTAL (Add lines A through D.)</b> . . . . .	<input checked="" type="checkbox"/>				<input checked="" type="checkbox"/>			
	0499				0509			

**11 INVENTORIES BY LAST-IN, FIRST-OUT (LIFO) VALUATION METHOD**

**A. Did this establishment use the Last-in, First-out (LIFO) method of valuation for any inventories?**

Yes - Go to line B  
0481

No - Go to 12  
0482

**B. Of the value on item 9, line B4, report:**

	Mark "X" if None	End of 2014			Mark "X" if None	End of 2013		
		\$ Bil.	Mil.	Thou.		\$ Bil.	Mil.	Thou.
<b>1. Amount subject to LIFO (gross LIFO amount)</b> . . . . .	<input type="checkbox"/>		1	000	<input type="checkbox"/>		1	000
	0465				0475			
<b>2. Amount not subject to LIFO (Should equal 10, line E.)</b> . . . . .	<input checked="" type="checkbox"/>				<input checked="" type="checkbox"/>			
	0539				0553			
<b>3. TOTAL (Add lines 1 and 2; should equal 9, line B4.)</b> . . . . .	<input type="checkbox"/>		1	000	<input type="checkbox"/>		1	000
	0510				0508			
<b>C. LIFO reserve</b> . . . . .	<input type="checkbox"/>			300	<input type="checkbox"/>			200
	0466				0476			

**Example C - Reporting of inventories that are partially not subject to LIFO** - In this example, some inventories are subject to LIFO costing and some are not subject to LIFO costing. The portion NOT subject to LIFO should be broken out in item 10, lines A - D by valuation method, and summed in item 10, line E. The portion subject to LIFO is reported in the gross LIFO amount (item 10, line B1). The total NOT subject to LIFO reported in item 10, line E, should also be reported in item 11, line B2. Item 11, line B3 which is the sum of item 11, lines B1 - B2 should equal the total inventories reported in item 9, line B4. Report the associated LIFO reserve in item 11, line C.

**10 INVENTORIES BY VALUATION METHOD (non-LIFO Methods)**  
Report how much of the inventory reported in 9, line B4, is subject to the following valuation methods.

	Mark "X" if None	End of 2014			Mark "X" if None	End of 2013		
		\$ Bil.	Mil.	Thou.		\$ Bil.	Mil.	Thou.
<b>A. First-in, First-out (FIFO)</b> . . . . .	<input type="checkbox"/>			425	<input type="checkbox"/>			400
0498					0496			
<b>B. Average cost</b> . . . . .	<input checked="" type="checkbox"/>				<input checked="" type="checkbox"/>			
0502					0500			
<b>C. Standard cost</b> . . . . .	<input checked="" type="checkbox"/>				<input checked="" type="checkbox"/>			
0506					0504			
<b>D. Other non-LIFO valuation method(s) - Specify method</b> ↴								
<input type="text"/>	<input checked="" type="checkbox"/>				<input checked="" type="checkbox"/>			
0895	0487				0485			
<b>E. TOTAL (Add lines A through D.)</b> . . . . .	<input type="checkbox"/>			425	<input type="checkbox"/>			400
	0499				0509			

**11 INVENTORIES BY LAST-IN, FIRST-OUT (LIFO) VALUATION METHOD**

**A. Did this establishment use the Last-in, First-out (LIFO) method of valuation for any inventories?**

Yes - Go to line B  
0481

No - Go to 12  
0482

**B. Of the value on item 9, line B4, report:**

	Mark "X" if None	End of 2014			Mark "X" if None	End of 2013		
		\$ Bil.	Mil.	Thou.		\$ Bil.	Mil.	Thou.
<b>1. Amount subject to LIFO (gross LIFO amount)</b> . . . . .	<input type="checkbox"/>			575	<input type="checkbox"/>			600
0465					0475			
<b>2. Amount not subject to LIFO (Should equal 10, line E.)</b> . . . . .	<input type="checkbox"/>			425	<input type="checkbox"/>			400
0539					0553			
<b>3. TOTAL (Add lines 1 and 2; should equal 9, line B4.)</b> . . . . .	<input type="checkbox"/>		1	000	<input type="checkbox"/>		1	000
0510					0508			
<b>C. LIFO reserve</b> . . . . .	<input type="checkbox"/>			200	<input type="checkbox"/>			200
	0466				0476			

**Item 12 - INVENTORIES OUTSIDE OF THE UNITED STATES**

Of the total inventories reported in item 9, line B4, report any inventories stored or en route OUTSIDE the 50 U.S. states and the District of Columbia. Include the total value of those inventories in item 12, line B, excluding **any** inventory held in Foreign Trade Zones or in bonded warehouses in the U.S. Please see: <http://enforcement.trade.gov/ftzpage/info/ftzstart.html> for more detailed definitions of Foreign Trade Zones or in bonded warehouses.

## Item 13 - CAPITAL EXPENDITURES

### Capital Expenditures for Depreciable Assets (New and Used) (Part A on MA-10000(L) form)

Report all outlays during the year for buildings and other structures, machinery, and equipment that are chargeable to the fixed asset account, and for which depreciation or amortization reserves are maintained.

#### INCLUDE

- Capital expenditures (outlays) during the year that were actually made during the year, not the final value of equipment put in place or the buildings completed during the year.
  - Add the cost of additions completed during the year to the construction in progress at the beginning of year to compute capital expenditures for long-term projects in progress.
- Capital improvements or new additions in progress.
- Capital expenditures during the year for new construction whether constructed on contract or by your own work force.
- The value of all machinery and equipment, buildings, and capitalized improvements and repairs whether purchased or produced by employees of your own company.
- The value of any machinery or equipment or structure transferred to the use of this establishment by the parent company or one of its subsidiaries.

#### EXCLUDE

- Tools that are expensed. Report these in item 16, line A1, Cost of Materials, Parts, etc. on form MA-10000(L).

### Line A1 - Capital Expenditures for New and Used Buildings and Other Structures

#### INCLUDE

- Elevators, blast furnaces, brick kilns, fractionating towers, shipways and similar structures, as well as the usual factory office and warehouse type of buildings
- Equipment that is an integral part of the building or structure, such as elevators, overhead traveling cranes, ventilating shafts, and fractionating towers

- Capitalized site improvements, such as roads, docks, tracks, parking lots, fences, and utilities

#### EXCLUDE

- The value of land on which the structures stand

### Line A2 - Capital Expenditures for New and Used Machinery and Equipment

#### INCLUDE

- All production machinery (motors, lathes, punch presses, etc.) and transportation equipment (automobiles, trucks, etc.)
- All office equipment and machines; computers; furniture and fixtures for offices, cafeterias, dressing rooms; and warehouse equipment
- Replacement as well as additions to new capacity

IF THIS ESTABLISHMENT WAS INVOLVED IN AN ASSETS LEASING ARRANGEMENT, SEE PART 1, GENERAL INSTRUCTIONS, SECTION F ON PAGE 5.

### Part B - Breakdown of Expenditures for Machinery and Equipment by Type

#### Line B1 - Automobiles, trucks, etc., for highway use

#### INCLUDE

- Purchases of vehicles which are purchased for your company for highway use
- Vehicles acquired under a lease-purchase agreement

#### EXCLUDE

- Vehicles leased or vehicles normally designed to transport materials, property, or equipment on mining, construction, petroleum development, and similar projects. These vehicles are of such size or weight as to be normally restricted by State laws or regulations from operating on public highways.

#### Line B2 - Computers and peripheral data processing equipment

#### INCLUDE

- All purchases of computers and related equipment

#### Line B3 - All other expenditures for machinery and equipment

## Item 14 - RENTAL PAYMENTS

Report rental payments made during the year to other companies for use of such fixed assets as buildings, structures, and equipment. If the parent or subsidiary pays the rent for property used by this establishment, report the rents in item 14, as if the establishment paid them.

### INCLUDE

- Rentals for transportation equipment whether for use within the plant site such as trucks, tractors, power lifts, railroad engines, cars, etc., or used for transporting materials or products into or out of the plant
- Rentals for transportation equipment whether used for freight or by executive and sales personnel of the plant
- Rental payments for buildings and structures including the rental payment for the land on which they stand

### EXCLUDE

- Computer time-sharing charges for machinery and equipment rentals from computer service companies where the computer is not on site at the establishment

**IF THIS ESTABLISHMENT WAS INVOLVED IN A LEASING ARRANGEMENT OR CHANGED OWNERSHIP DURING THE YEAR, PLEASE SEE INSTRUCTIONS IN PART 1, GENERAL INSTRUCTIONS, SECTIONS E AND F ON PAGE 5.**

**FOR MULTIPLE-ESTABLISHMENT COMPANIES ONLY**

### EXCLUDE

- *Rental payments made by the establishment to the parent company or another subsidiary of the parent for use of buildings and equipment owned by the parent company or its subsidiary. Any capital expenditures made to acquire them should be included in item 13. If the establishment uses buildings or equipment leased from other companies, but the rental payments are not made directly from the establishment's account, but are handled centrally at a company or division level, report the share of the rental overhead charge to the establishment or estimate the share of the rental charges appropriate to the operations of the establishment.*

## Item 16 - SELECTED EXPENSES

### Selected Production Related Costs (Part A on form MA-10000(L))

The delivered cost figures should cover all raw materials, containers, scrap, supplies, etc., if:

- put into production,
- used as operating supplies, or
- used in repair and maintenance

**If this establishment has products made elsewhere under contract and supplies the materials, report the cost of those materials.**

### INCLUDE

- Value of the specific materials used to produce products reported in item 5, line A, Shipments and Other Receipts
- Only physical goods used or put into production
- Total cost of the materials actually consumed or put in production during the year

### EXCLUDE

- Amounts paid to other establishments for contract work and associated freight charges for shipping the materials to the contract producer and the finished products to you. Report these in item 16, line A5.

Costs are **delivered cost**, which is defined as the amount paid or payable after discounts and including freight and other direct charges incurred by the establishment in acquiring the materials.

### INCLUDE

- Purchases from other companies
- Transfers from other establishments of your own company (See Part 1, Section C, on page 4, for definition of "Economic Value")
- Withdrawals from inventories

If the establishment produces items subsequently consumed in further production, report the cost of original materials consumed only.

The following list is shown as an example of types of items which should be included in item 16, line A1

**MATERIALS**

Lumber	Cement
Plywood	Clay
Paper	Glass
Resins	Steel sheet
Sulfuric acid	Steel scrap
Alcohols	Copper rods
Rubber	Iron castings
Coking coal	Metal stampings
Crude petroleum	Wire

**PARTS**

Pumps	Gears
Wheels	Motors
Bearings	Hardware
Engines	Compressors

**CONTAINERS**

Pails	Boxes and bags
Drums and barrels	Crates
Tubes	

**SUPPLIES**

Bolts, screws, and nuts	Cleaning supplies
Drills, tools, dies, jigs, and fixtures which are charged to current accounts	Stationery and office supplies
	First aid and safety supplies
Welding rods, electrodes, and acetylene	Dunnage
Lubricating oils	Water

FOR MULTIPLE-ESTABLISHMENTS COMPANIES ONLY

**SPECIAL NOTE:** For transferred materials from other establishments of your company, include their full economic value in line A1 (See Part 1, Section C, on page 4, for definition of "Economic Value".)

**INCLUDE**

- Cost of production
- Cost of delivery
- A carefully prepared estimate of the expected amount payable for each kind of produce put into production during a survey year for cooperatives which have not yet made a final settlement with the growers

**EXCLUDE**

- Services used or overhead charges such as advertising, telephone, telegram and cable, insurance, development and research
- Services of engineering, management, marketing and other professional consultants, (unless charges for such services are included in the prices paid for materials)
- Overhead items such as depreciation charges against plant and equipment
- Rent and rental allowances
- Interest payments, royalties, and patent fees
- Materials, supplies, machinery, and equipment chargeable to fixed asset accounts and used in the construction of new structures or additions to your plant, or new machinery and equipment (include in item 13)
- Cost of products purchased and resold without further manufacturing processing or assembly (include repackaged products, whether or not included with your own products in item 16, line A2)

**Line A2 - Cost of Products Bought and Sold Without Further Processing**

Report the cost of all products bought and resold in the same condition as when purchased and not made part of another product manufactured by this establishment. (Total sales value of all products resold is to be included in item 5, line A and item 22, product code 9998991.)

**Line A3 - Cost of Purchased Fuels Consumed for Heat, Power, or the Generation of Electricity**

**INCLUDE**

- Total amount actually paid or payable during the year for all fuels consumed for heat, power, or the generation of electricity
- Anthracite and bituminous coal, coke, natural and manufactured gas, fuel oil, liquefied petroleum gas, gasoline, and all other fuels including purchased steam
- Fuels to power onsite trucks, fork lifts, and other motor vehicles associated with the establishment

**EXCLUDE**

- Estimated cost of fuels, such as sawdust or blast furnace gas, produced as a byproduct of your manufacturing activities
- Cost of fuels when consumed as raw materials (report these costs in item 16, line A1)

**Line A4 - Cost of Purchased Electricity**

*INCLUDE*

- The total amount payable or paid for electric energy purchased during the year from other companies or received from other establishments of your company

*EXCLUDE*

- The value of electricity generated and used at this establishment

**Line A5 - Cost of Contract Work Done for You by Others on Your Material**

*INCLUDE*

- The total payments made during the year including freight out and in.

*EXCLUDE*

- The cost of materials worked on (report these costs in line A1).

**Part B - Quantity of Electricity**

Report all quantities for electricity in thousands of kilowatt-hours.

**Line B1 - Purchased Electricity**

Report, in thousands of kilowatt-hours, the quantity of electricity for which cost is reported in line A4.

**Line B2 - Generated Electricity**

Enter the total quantity of electric energy generated in this plant (gross less generating station use) during the year including such energy sold or transferred.

*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 in the figures reported in item 7, and the cost of fuels used to generate electricity, in item 16, line A3.

**Line B3 - Electricity sold or transferred to other establishments**

Enter the quantity of electric energy, also included in item line B1 or B2, sold to other companies or transferred to other manufacturing or nonmanufacturing establishments of your company. Include the corresponding value of electricity sold or transferred in item 5, line A, and in miscellaneous receipts at the end of item 22, product code 9998999.

**Part C - Other Expenses Paid by this Establishment**

*INCLUDE*

- Expenses normally considered as non-production related costs and **purchased from other companies**

**Line C1 - Temporary staff and leased employee expense**

**Line C2 - Expensed computer hardware and other equipment**

*INCLUDE*

- Costs for purchased computer hardware and supplies that are expensed.

*EXCLUDE*

- Capitalized computer hardware expenses, which are to be reported in item 13, lines A2 and B2.

**Line C3 - Expensed computer software**

*INCLUDE*

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

*EXCLUDE*

- Capitalized computer software costs.
- Costs associated with computer software developed within your own company.

**Line C4 - Data processing and other purchased computer services**

*EXCLUDE*

- Services provided by other establishments of this company (such as a separate central data processing or support unit)

**Line C5 - Communications Services**

*INCLUDE*

- The total cost of **purchased** telephone, data transmission, telegraph, Internet, connectivity, FAX, telex, photo transmission, paging, cellular telephone, on-line access and related services, etc. actually paid or payable during the year

**Line C6 - Repair and Maintenance Service for Buildings and/or Machinery**

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 C7 - Water, sewage, refuse removal, and other non-electric utility payments**

**INCLUDE**

- Total cost of refuse removal services paid for by this establishment, including cost of hazardous waste removal or treatment

**EXCLUDE**

- Cost of refuse removal services if included in rental payments
- Machinery or equipment (reported as capital expenditures in item 13)
- Costs of salaries paid to employees of this establishment whose work involves refuse removal and/or hazardous waste removal or treatment
- Electric utility payments. (report in item 16, line A4)

**Line C8 - Advertising and Promotional Services**

**INCLUDE**

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

**EXCLUDE**

- All salaries paid to employees of this establishment for advertising work

**Line C9 - Accounting, Auditing, Bookkeeping, and Legal Services**

**INCLUDE**

- Cost of accounting and bookkeeping services purchased from other companies that are paid directly by this establishment
- Cost of legal services purchased from other companies that are paid directly by this establishment

**EXCLUDE**

- All salaries paid to employees of this establishment for accounting and bookkeeping services
- Salaries paid to employees of this establishment for legal services

**Line C10 - Taxes and License Fees (excluding income, sales, payroll, and excise taxes)**

**Line C11 - All other operating expenses not reported elsewhere. (Exclude purchases of merchandise for resale and nonoperating expenses.)**

**Item 22 - DETAIL OF SALES, SHIPMENTS, RECEIPTS, OR REVENUE**

**1. General Instructions**

A description of the 7-digit Product Class is provided in **2. Specific Instructions** below. VALUE is defined as net selling value f.o.b. plant to the customer after discounts and allowances.

**EXCLUDE**

- Freight charges and excise taxes

**INCLUDE**

- Products made elsewhere for this establishment by others from materials supplied by this establishment (Report the cost of these materials in item 16, line A5)
- Receipts from products bought and resold without further processing and reported separately in item 22, product code 9998900 and in item 5, part A (The cost of such products should be reported in item 16, line A2)

If imported products (including products made by your foreign affiliates) are sold without further manufacture, processing, or assembly by your domestic plant, report those products on the line for "Resales" in item 22, product code 9998900. Do not include them with specific products made at the domestic reporting establishment.

We also want to clarify the instructions for marketing high cost office and production equipment by leasing them rather than selling them. If you follow this marketing practice, report in item 5 the value of goods marketed under a lease as if you had sold them:

- In item 5 (and also in item 22) report as value of shipments the equivalent market value of the goods. (The terms of the lease may use the present discounted value or some other method.)
- Do not report any rental receipts from leases outstanding.

## 2. Specific Instructions (for Reporting Value of Shipments by Product Class in item 2)

In item 2 of each form MA-10000, the Census Bureau has preprinted the product class codes and descriptions of the products reported by the establishment in the prior survey year. Where prior product class data are not available we have printed those product class codes and descriptions most common to the establishment's NAICS classification. **Please review the entire list before completing the inquiry.**

The complete list of product class codes and descriptions for the Manufacturing Sector (in specific NAICS industry groups) is provided on our Internet Web site at [www.census.gov/manufacturing/asm/asmind/prodclasscomp.html](http://www.census.gov/manufacturing/asm/asmind/prodclasscomp.html).

If you cannot locate the description of the product(s) that you produce, please enter it in column (a) and enter their value(s) in column (c) on the form. Report separately for each major kind of product.

In the prior year column, we also have printed the data available in our files. These figures may differ from those actually reported by you because of changes made by the U.S. Census Bureau as a result of correspondence with your company or a comparison with previous data reported for the establishment. Please review the previous year figures and make any necessary corrections.

If you have any questions, please write to:

U.S. Census Bureau  
1201 East Tenth Street  
Jeffersonville, IN 47134-0001

or call the number referenced on your report form or call 1-800-201-4647.

## THE SCOPE OF MANUFACTURING ACTIVITY

Below is a list of manufacturing activities that are **included in the Manufacturing Sector**.

Establishments whose activity spans these areas should review their specific section carefully and note **any special product class reporting instructions** that may be particular to their products.

### AEROSPACE INDUSTRIES (3364)

These instructions recognize that the assignment of product shipment values by the aerospace industries differs from that followed by most manufacturing industries. Most contracts within the aerospace industries are variations of "fixed price" or "cost plus." These instructions are designed to insure that products are reported consistently in item 9 (inventories) and item 22 (product classes).

**Fixed price contracts** - Work performed under a fixed price contract should be reported as a shipment when delivery of the product occurs. The cumulative value of the products being manufactured should be included in inventories gross of progress payments until delivered. (These inventories should not be reduced by the amount of any progress payment.)

**Cost plus contracts** - The value of work done on a cost plus contract should reflect cost incurred during the year as well as a portion of the profits for the contract. Value of work done may be based on (a) the estimated work completed during the year as a percentage of the total contract price or (b) net billings for work done during the year. This value should be reported for the value of products shipped. Any work done during the year that has not been reported as a shipment should be reported in work-in-process inventories.

**Nonaerospace products** - The value of nonaerospace products shipped and services performed should be based on the net selling value, f.o.b. plant, after discounts and allowances, and exclusive of freight charges and excise taxes.

Include products made elsewhere for this establishment on a contract basis from materials supplied by this establishment (the cost of these materials should be included in item 16, line A1).

When transferring products to other establishments within your company, the shipping plant should assign the full economic value of the transferred products, i.e., include all direct costs of production and a reasonable proportion of all other costs and profits.

### YARN, TEXTILE and APPAREL MANUFACTURERS (313-315)

**Jobbers and contractors, as well as manufacturers, are in scope of this survey and must report:**

1. Jobber - You employ contractors to make products from fibers, yarns, or fabrics you supply, or you employ contractors to make knit products from yarns you supply.
2. Contractor - You make products from fibers, yarns, or fabrics that are supplied to you by other companies or by other establishments of your company.
3. Manufacturer - You make products from fibers, yarns, or fabrics that you own, regardless of whether you purchased, wove, knitted, or spun those materials. Note that as a Manufacturer, you may or may not employ contractors to supplement your labor force.

If your company has a central office or plant that purchases and maintains ownership of materials (yarn, fabrics, etc.) but ships those materials to other plants within your company to be knit or cut into garments, the central office or plant that owns the materials should report the cost of materials in item 16, line A1, the cost of contract work in item 16, line A5, and the value of shipments in item 22. The plants that receive the materials to be knit or cut into garments should report the value of work done as "Receipts for work done for others."

## **GARMENT MANUFACTURERS COVERED UNDER SPECIAL IMPORT CATEGORY "9802" (3152-3159)**

Report value of shipments for garments produced within the 50 states of the United States, including garments covered under special import category "9802."

Garments cut in the United States, sent abroad for sewing, and then shipped back into this country under the provisions of item 9802.00 of the Tariff Schedules of the United States should be reported in item 22 on the appropriate detailed product line.

Finished garments that you import, excluding "9802"garments, should be reported as "Resales" in item 22, product code 9998991. If records are not kept separately on the shipments of imported garments, please estimate a breakout and report the value of shipments of domestically produced garments on the appropriate detailed product lines of item 22 and the shipments of imported garments as "Resales" in item 22, product code 9998991.

### **BAKERY ACTIVITIES (3118)**

"Distribution Points and Relay Stations" of bakeries that are used by processing plants to facilitate house-to-house delivery in nearby cities should be considered as part of the processing plant in preparing this report, provided their primary activity is the distribution of goods to household consumers. Any such location distributing primarily at wholesale (to retail stores, etc.) should be regarded as manufacturer's sales branches, which are out of the scope of this survey.

### **DAIRY ACTIVITIES (3115)**

"Dairy Receiving Stations" which do not have bottling or pasteurizing operations but which receive fluid milk in bulk and ship it, without processing, to bottling or other manufacturing plants of the same company should report their shipments as "Resales."

Also, those dairy establishments that are engaged in the business of buying bulk fluid milk and selling it at wholesale, without processing or bottling, should report these sales as "Resales."

"Distribution Points and Relay Stations" of dairies that are used by processing plants to facilitate house-to-house delivery in nearby cities should be considered as part of the processing plant in preparing this report, provided their primary activity is the distribution of goods to household consumers. Any such location distributing primarily at wholesale (to retail stores, etc.) should be regarded as manufacturer's sales branches, which are out of the scope of this survey.

### **LIQUOR DISTILLING - REPORTING "VALUE OF PRODUCTION" (31214)**

Please note that for product classes included in the activities listed above, the value of production rather than the value of shipments is to be reported. The value of production should equal the selling value f.o.b. plant (after discounts and allowances and excluding freight charges) of all products made during the survey year whether sold, transferred, added to inventory, or used in further processing. For products made during the survey year and transferred or held in inventory at the end of the year, estimate the value on the basis of the average price received for similar products of the same grade sold during the year.

**Distilled Liquors** - Production value for products sold in the raw state or directly after production refers to the actual amount received or receivable by you for the production, excluding freight charges and excise taxes.

For liquors to be aged by you or otherwise placed in inventory prior to further processing or selling, report only the actual cost of producing and barrelling the raw product, including the cost of materials, labor cooperation, and the pro rata share of overhead generally assigned to such production operations.

## **MEAT PROCESSERS (31161)**

Meat processors should report the sales of fresh meats (not frozen, cooked, canned, smoked, cured, or otherwise processed) prepared from purchased carcasses as "Resales."

## **PRINTING AND RELATED TRADES (3231)**

Printing and related pre- and post-press services such as platemaking, imagesetting, color separations, binding, and other post-press work are included in the scope of this survey. Your revenue for such work should be reported in item 22 under the appropriate description.

## **PULP MILLS (32211)**

Integrated operations consisting of pulp mills and primary paper and board mills need file only one report for both activities. In reporting in item 22 account for interplant transfers for the woodpulp transferred to manufacturing establishments of your company at other locations. Exclude transfers of woodpulp to your paper or board mill at this location.

## **SEAFOOD PACKAGING - REPORTING "VALUE OF PRODUCTION" (311711 - 311712)**

Please note that for product classes included in the activities listed above, the value of production rather than the value of shipments is to be reported. The value of production should equal the selling value f.o.b. plant (after discounts and allowances and excluding freight charges) of all products made during the survey year whether sold, transferred, added to inventory, or used in further processing. For products made during the survey year and transferred or held in inventory at the end of the year, estimate the value on the basis of the average price received for similar products of the same grades sold during the year.

## **SHIPBUILDING AND REPAIRING (3366)**

Report in column (c) of item 22, the value of work done on all new ships and offshore oil platforms during the survey year. Include ocean, inland river, harbor, and Great Lakes ship construction. Include all vessels under construction during the year, regardless of when the keels were laid or whether the vessels were launched in survey year. For vessels on which work was begun prior to survey year or was not completed by the end of the survey year, report the value of work done only during survey year.

Include in value of work done the cost of labor, the cost of purchased materials and parts received during the year, overhead, and profits. Alternate methods of reporting the value of work done, in order of preference, are:

1. Multiply the estimated percentage of completion during survey year by the contract price of the vessel.
2. Net billings for work done during survey year

This value should be reported for the value of products shipped. Any work done that has not been reported as a shipment should be reported in work in process inventories (item 9, line B2).

Repair work done on ships, including conversions and reconversions - Report in column (c) of item 22 the total receipts for repair work done during survey year. For conversions and major repair jobs, the value of work done should be reported, using one of the suggested methods described above.

## **TOBACCO PRODUCTS (3122)**

### **Reporting shipments**

**Cigarettes, Cigars, and Tobacco** - Report materials (leaf, the value of green leaf redried, packed, and stored in the scrap, etc.) which were redried, stemmed, and/or packed. Include the value of green leaf redried, packed, and stored in the establishment.