

Annual Capital Expenditures Survey

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About the Survey

Purpose

To provide broad-based statistics on business spending for new and used structures and equipment. United States Code, Title 13, authorizes this survey and provides for mandatory responses.

Coverage

All domestic, private, non-farm businesses, including agricultural non-farm (NAICS Subsectors 113, 114 and 115) including nonemployer businesses. Major exclusions are foreign operations of U.S. businesses, businesses in U.S. territories, government operations (including the U.S. Postal Service), agricultural production companies, and private households.

Content

Basic data for each year include all expenditures during the year for both new and used structures and equipment chargeable to asset accounts for which depreciation or amortization accounts are ordinarily maintained. Also includes capitalized leasehold improvements and capitalized interest charges on loans used to finance capital projects. Also, every five years, for years ending in "3" and "8", detailed data by types of structures and types of equipment have been collected from companies with employees. In 2010, it was decided that this detailed data should be collected for years ending in "2" and "7" beginning in 2013, to align with the years in which the Economic Census is conducted.

Methods

For the 2012 and prior ACES data collection; the Census Bureau used mail out/mail back survey forms to collect data. For the 2013 ACES, the Census Bureau collected data from employer companies primarily through electronic reporting and continued to use mail out/mail back survey forms to collect data from nonemployer companies. Beginning with the 2014 ACES, the Census Bureau now collects data from both employer and nonemployer companies primarily through electronic reporting. The ACES sample consists of approximately 46,000 companies with 1 or more employees and 30,000 companies with no paid employees. For the 2007 and prior ACES data collection, the nonemployer sample was approximately 15,000. Larger companies are selected each year from the updated Business Register (BR); all companies with at least 500 paid employees are included in the survey; and smaller companies with employees are stratified by industry and payroll size and selected randomly by strata. Companies without employees are selected randomly without regard to industry classification.

The BR is updated continuously based on new information from Census Bureau programs and administrative records of other agencies. BR establishment-level data are consolidated to create company information for sampling purposes. Separate industry categories are 3- or 4-digit NAICS industries developed on the basis of the aggregate value of capital expenditures and the reportability of detailed expenditures information. Published data are weighted totals for all covered businesses, adjusted for companies that do not respond, and accompanied by standard error information.

RELATED SITES

- [North American Industry Classification System \(NAICS\)](#)
- [Census Bureau Economic Programs](#)