

FORM **ACE-1(S)**  
(2-5-2004)U.S. DEPARTMENT OF COMMERCE  
Economics and Statistics Administration  
U.S. CENSUS BUREAU**2003 ANNUAL CAPITAL EXPENDITURES SURVEY**

Industry Category Codes:

**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 7 of the Instructions, Definitions, and Codes List manual.**

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

**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 DIRECTOR  
U.S. CENSUS BUREAU

We are conducting the Annual Capital Expenditures Survey, and we would like you to help by completing the enclosed survey form.

The U.S. Census Bureau's Annual Capital Expenditures Survey is a key source of information about our country's economic performance. Business investment in structures and equipment is an important component of Gross Domestic Product. Investment data are useful for identifying business opportunities, product development, and strategic planning.

Title 13 of the United States Code requires you to answer this survey; it also requires us to keep your response confidential.

We realize that completing this survey is a burden for you. We hope, however, that you appreciate the importance of your response in providing accurate data about our Nation's economic performance. We have limited the survey sample to the fewest possible number of representative firms, and we accept estimates if book figures are not available.

**Please review the instructions, complete the form, and return it within 30 days.** The instructions can assist you on 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 in advance for your cooperation.

Sincerely,



Charles Louis Kincannon

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 expenditures 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 2003. **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 \$179,125,628.00 report →	Mil	Thou
	179	126

- 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.**

## 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 2003 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;
  - 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 ASSETS AND CAPITAL EXPENDITURES FOR 2003**

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.** 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 2003, 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 9.

		(1)	
		Millions	Thousands
		179	126
		<b>Example: if figure is \$179,125,628.00 report</b> →	
Row	Description (Refer to Page 4 of Instructions)	Millions	Thousands
10	Acquisition cost of depreciable assets (structures and equipment) at beginning of year		
11	Total capital expenditures (If "None", enter "0")		
12	Other additions and acquisitions (Please specify in the "Remarks" on page 9)		
13	Acquisition cost of retirements and dispositions of depreciable assets during the year	<	>
14	Acquisition cost of depreciable assets (structures and equipment) at year end (Row 10+11+12-13=14)		
15	Accumulated depreciation and amortization at year end		

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

		(1)	(2)	
Row	Description	Industry category code	Millions	Thousands
16	<b>Gross</b> domestic sales, operating receipts, and revenue for the entire company (Refer to page 4 of Instructions)			

## 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.

- 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 2003 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.**

<b>ITEM 2</b> Report the following domestic capital expenditures data for the entire company. (Refer to page 4 of Instructions)								Mil	Thou
<b>CAPITAL EXPENDITURES</b>								Example: if figure is \$179,125,628.00 report →	
Row	CAPITAL EXPENDITURES (Refer to page 2 of Instructions)	Structures (1)		Equipment (2)		Other (3)		Total (Add columns 1+2+3) (4)	
		Mil	Thou	Mil	Thou	Mil	Thou	Mil	Thou
20	Capital expenditures for NEW structures and equipment (Include major additions, alterations, and capitalized repairs to existing structures)								
21	Capital expenditures for USED structures and equipment								
22	<b>TOTAL capital expenditures</b> (Add Rows 20+21)								
								<b>Total should equal Item 1A, Row 11</b>	
<b>ITEM 3</b> List the items included in "Other". Report in thousands of dollars. <b>Furniture and fixtures, computers, capitalized computer software, and motor vehicles</b> should be reported as equipment. <b>Leasehold improvements</b> should be considered structures or equipment based on what is being improved.									
(1)								(2)	
Row	Description of Capital Expenditures							Mil	Thou
30									
31									
<b>ITEM 4</b>									
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. (Refer to page 5 of the Instructions)								(1)	
Row								Mil	Thou
41	<b>TOTAL</b> →								
<b>ITEM 5</b>									
CAPITALIZED COMPUTER SOFTWARE (Refer to page 5 of Instructions)		Prepackaged (1)		Vendor- customized (2)		Internally-developed (3)		Total (Add columns 1+2+3) (4)	
Row		Mil	Thou	Mil	Thou	Mil	Thou	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.								

**ITEM 7 - CAPITAL EXPENDITURES BY TYPE OF STRUCTURE**

**DEFINITIONS AND GENERAL INSTRUCTIONS**

Complete Item 7 for structure expenditures in Item 2, column 1.

If you need additional lines to report types of structures for an industry, **photocopy Item 7** for additional space.

**Use the three-digit structure code from Section III on page 11 of the Instructions, Definitions, and Codes Lists manual to report the type of structure that your company acquired, constructed, remodeled, renovated, or modernized.**

**CONSTRUCTION OF NEW FACILITY** – Buildings or other structures not previously owned. Include additions to existing buildings, such as a new wing.

**ACQUISITION OF EXISTING FACILITY/NEW** – Buildings or other structures that have been previously owned **but** not occupied or used.

**ACQUISITION OF EXISTING FACILITY/USED** – Buildings or other structures that have been previously owned AND occupied or used.

**ITEM 7 CAPITAL EXPENDITURES BY TYPE OF STRUCTURE**

Row	Structure Code (Enter Structure Code from List)	Construction of New Facility				Acquisition of Existing Facility				Remodeling, Renovation, Modernization of Existing Facility				Other		Capital Expenditures for Structures (Add columns 1+2+3+4+5+6+7) (0)	
		Own Employees (1)		Contract (2)		New (3)		Used (4)		Own Employees (5)		Contract (6)		(7)		Mil	Thou
		Mil	Thou	Mil	Thou	Mil	Thou	Mil	Thou	Mil	Thou	Mil	Thou	Mil	Thou		
71																	
71																	
71																	
71																	
71																	
71																	
71																	
71																	
79	<b>Column Totals →</b>																

**ITEM 8 - CAPITAL EXPENDITURES BY TYPE OF EQUIPMENT**

**DEFINITIONS AND GENERAL INSTRUCTIONS**

Complete Item 8 for equipment expenditures reported in Item 2, column 2.

If you had expenditures for equipment in more than one industry, or need additional lines to report types of equipment for an industry, **photocopy Item 8** for additional space.

Use the three-digit equipment code from Section III on page 14 of the Instructions, Definitions, and Codes Lists manual to report the type of equipment that your company acquired.

**ITEM 8 CAPITAL EXPENDITURES BY TYPE OF EQUIPMENT**

Row	Equipment Code (Enter Equipment Code From List)	New Equipment		Used Equipment		Other		Capital Expenditures For Equipment (Add columns 1+2+3)	
		(1)		(2)		(3)		(0)	
		Mil	Thou	Mil	Thou	Mil	Thou	Mil	Thou
81									
81									
81									
81									
81									
81									
81									
89	<b>Column Totals</b> →								



**REPORTING PERIOD COVERED**

**a. Do the reported data cover the calendar year 2003?**

95 1  YES

2  NO – *Specify period covered* → 3

FROM		
Month	Day	Year

4

TO		
Month	Day	Year

**OWNERSHIP INFORMATION**

**a. Was this company in operation on December 31, 2003?**

96 1  YES

2  NO – *Give date operations ceased* → 3

Month	Day	Year

3

**b. Did the ownership of this company change during the year ending December 31, 2003?**

97 1  YES

*Specify date of change AND fill in c. below* → 3

Month	Day	Year

3

<b>c. Name of new operator/company</b>	Contact name at new company	Number and street address		
	Contact telephone number ( <i>Include Area Code</i> )	City	State	ZIP Code

**REMARKS** *Please explain any large or unusual changes to your company's reported domestic capital expenditures.*

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**CERTIFICATION** – This report is substantially accurate and has been prepared in accordance with instructions.

Name of person to contact regarding this report <i>(Please print or type)</i>	Telephone number			FAX number	
	Area code ( )	Number         -	Ext. 	Area code ( )	Number         -
Signature of authorized official	E-mail address			Date	

Please be sure to correct any name, address, and ZIP Code errors on the imprinted address on page 1 of this form booklet.

**PLEASE RETURN YOUR COMPLETED FORM TO** U.S. Census Bureau  
1201 East 10th Street OR FAX the form to 1-800-438-8040  
Jeffersonville, IN 47132-0001

**THANK YOU FOR YOUR COOPERATION AND ASSISTANCE IN THIS SURVEY.**