

2003 ANNUAL CAPITAL EXPENDITURES SURVEY INSTRUCTIONS, DEFINITIONS, AND CODES LIST

INTRODUCTION

This manual provides instructions, definitions, and codes to assist you in completing your Annual Capital Expenditures Survey (ACES) report form. **Section I** provides general instructions, definitions, and item specific instructions for reporting in the ACE survey. **Section II** contains the INDUSTRY CATEGORY CODES LIST for the appropriate industry codes used in this survey. **Section III** contains the ACES STRUCTURE CODES LIST and the ACES EQUIPMENT CODES LIST.

BURDEN HOUR ESTIMATE

Public reporting burden for this collection of information is estimated to range from 2 to 28 hours, averaging 4 hours per response, including time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of 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 0607-0782, U.S. Census Bureau, 4700 Silver Hill Road, Stop 1500, Washington, DC 20233-1500. You may e-mail comments to Paperwork@census.gov; use "Paperwork Project 0607-0782" as the subject.

PURPOSE OF THE SURVEY

The purpose of this survey is to collect comprehensive and timely information about the nature and level of capital expenditures in the United States. The level of capital expenditures is an important component in the overall assessment of our Nation's productivity. The information you provide will be used to prepare national measures of capital spending and to formulate fiscal and monetary policy.

SECTION I

PART A – GENERAL INSTRUCTIONS

Survey Scope – This survey collects capital expenditures data for nonfarm companies, organizations, and associations operating within the United States. Information for agricultural production operations should be excluded. However, companies performing agricultural services are included.

Information for churches, nonprofit organizations, and organizations that are government owned but privately operated should be included.

Reporting Entity – 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. An enterprise is a business, service, or membership organization consisting of one or more establishments under common ownership or control. It includes all establishments of subsidiary

companies, where there is more than 50 percent ownership, as well as establishments of firms which the enterprise has the power to direct or cause the direction of management and policies. **Holding companies should report for the entire corporation, including all subsidiaries under their ownership.** If you are unable to consolidate records for the entire company or have any reporting questions, please call **1-800-528-3049**. This report form will be used by companies having activity in one or more industries; therefore, not all items will apply to all companies. For purposes of this survey, exclude data for Puerto Rico, the Virgin Islands, and U.S. Territories.

Survey Period – Report data for the calendar year 2003. If calendar year book figures are not available except at considerable cost, reasonable estimates are acceptable. If you cannot provide reasonable estimates on a calendar basis, fiscal year data will be accepted. Indicate on page 16 of the ACE-1(Long) and ACE-1(M) forms, or page 9 of the ACE-1(S) form the exact dates the data represent if they are not for the calendar year.

If fiscal data are used and your fiscal period ends in January, February, or March, report for the fiscal year ending in 2004. Otherwise, report for the fiscal year ending in 2003.

Estimates Are Acceptable – The data requested on this report form may not correspond to your company's accounting records. If you cannot answer a question from your company records, please provide carefully prepared estimates. If your company did not have any capital expenditures for the 2003 reporting period, enter "0" in the appropriate cell(s).

Mergers and Acquisitions – Such events occurring during the period covered by this report require special attention.

- (a) If your enterprise merged with or acquired another domestic enterprise during the period, include the domestic capital expenditures made by the merged or acquired enterprise since the date of acquisition; the cost to your enterprise for structures and equipment previously owned by the acquired enterprise at the time of the merger or acquisition should be reported as expenditures, only if treated as capital expenditures by your enterprise. Please furnish the date of the acquisition or merger and the name of the acquired enterprise in the "Remarks" section.
- (b) If your enterprise was acquired by another enterprise during the period covered by this report, please furnish the acquisition date and the name and address of the acquiring enterprise in the "Ownership Information" section, and complete the form for the period of time the enterprise was in operation prior to the acquisition.

Additional Forms – Photocopies of this form are acceptable. If you require additional forms, call **1-800-528-3049** or write to the **U.S. Census Bureau, ACES Processing, 1201 East 10th Street, Jeffersonville, IN 47132-0001**. Please include your 11 digit Census ID Number located on the first line of the mailing address.

Alternate Reporting Formats – For information concerning the use of reporting formats other than the report form provided, call **1-800-528-3049**.

Filing the Report Form – Return your completed report form in the pre-addressed envelope. If you are not using the pre-addressed envelope, return your report form to the **U.S. Census Bureau, 1201 East 10th Street, Jeffersonville, IN 47132-0001** or fax to **1-800-438-8040**. Make a copy of the completed report form for your company records.

Filing Extensions – If you cannot complete the survey by the due date shown on page 1 of the report form, you may request an extension of time by writing to the address below (include your 11 digit ID):

U.S. Census Bureau or call:
1201 East 10th Street **1-800-528-3049**.
Jeffersonville, IN 47132-0001

Legal Authority and Confidentiality of Data – 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.

Direct any **QUESTIONS** regarding this report form to the **U.S. Census Bureau, ATTN: Business Investment Branch, Company Statistics Division, Washington, DC 20233-6400** or call **1-800-528-3049**.

PART B – DEFINITIONS

1. CAPITAL EXPENDITURES:

Capital expenditures 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.

Include:

- capitalized cost of assets produced or purchased, then leased as the lessor under operating leases;
- capitalized computer software;
- all capital costs such as feasibility studies, architectural, legal, installation, and engineering fees, as well as work done by the company's work force;
- **gross additions during the year to construction-in-progress accounts for projects lasting longer than one year (allocate the additions between structures and equipment in Item 2), even if the asset was not in use and not yet depreciated;**

- estimated cost or present value of assets acquired under capital leases entered into during the survey year (**reported by the lessee**). Capital leases presume a sale and purchase of an asset, and are defined by the criteria in the **Statement of Financial Accounting Standards Board (FASB) Number 13;**
- all capitalized **leasehold improvements** made to assets leased from others. In Item 2, allocate leasehold improvements between structures and equipment based on what is being improved;
- **capitalized interest charges** on loans financing capital projects if consistent with the **Statement of Financial Accounting Standards Board (FASB) Number 34;**
- values of assets expended as permitted under section 179 of the U.S. Internal Revenue code;
- expenditures for structures and equipment (whether acquired on contract or directly by your enterprise), including items purchased abroad, for installation or use within the United States;
- expenditures for major alterations, capitalized repairs, and improvements;
- expenditures for structures or equipment that are, or will be, leased or rented to others;
- expenditures made by your firm for structures which, upon completion, were or are to be sold and leased back to your company;
- expenditures for **both developmental and exploratory drilling activities including intangible drilling costs;**
- expenditures for **land development and improvement**, including demolition of buildings, land servicing, and site preparation;
- cost of construction work performed by your own employees (force-account construction work);
- expenditures that are made jointly for both business and personal use, include only that portion allocated to business use.

Exclude:

- the cost of maintenance, repairs, and supplies charged as current operating expenses;
- capital expenditures for structures and equipment by foreign operations;
- reductions for retirements, write-downs, sales, subsidies, or other dispositions of existing assets;
- the value of structures built and other work performed by your enterprise on contract to others;
- **expenditures for goodwill, patents, or copyrights;**
- expenditures for geological and geophysical work by oil companies and similarly off-site mining or general exploration which are not capitalized;
- payments to others for structures and equipment acquired under operating leases or rented;

Exclude – Continued

- expenditures made by your firm or organization (as lessor) for property which is leased to others as part of capital (full-payout or equity) lease arrangements;
- expenditures made by owners of property rented or leased to your firm under operating leases.

2. STRUCTURES:

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

Major additions and alterations to existing structures and capitalized repairs and improvements to buildings should also be included.

The cost of any machinery and equipment which is an integral or built-in feature of the structure should be reported as part of that structure (e.g., assembly line superstructure in an automotive assembly plant). **Expenditures for land development and improvements**, including demolition of buildings, land servicing, and site preparation should be included.

Include:

- mechanical and electrical installations such as plumbing, electrical work, elevators, escalators, power plants, heating and cooling systems, sprinkler systems, environmental controls, intercom systems, and other similar building services;
- **site preparation**, including the demolition of buildings and outside construction of fixed structures or facilities such as sidewalks, highways and streets, parking lots, landscaping, utility connections, outdoor lighting, railroad tracks, airfields, piers, wharves and docks, **telephone and telegraph lines, cellular transmission towers, radio and television towers**, water supply lines, sewers, water and signal towers, electric power distribution and transmission lines, petroleum and gas pipelines, and similar facilities which are built into or fixed to the land;
- installation of boilers, overhead hoists and cranes, blast furnaces, brick kilns, fractionating towers, overhead traveling cranes, shipways, and similar types of structures;
- fixed, largely site-fabricated equipment not housed in a building, primarily for petroleum refineries and chemical plants, but also including storage tanks and refrigeration systems;
- installation of construction materials placed inside a building and used to support production machinery; for example, concrete platforms, overhead steel girders, and pipes to carry liquids from storage tanks;
- drilling gas wells, including construction of offshore drilling platforms; digging and shoring mines, including constructing buildings at mine sites, and expenditures for constructing mine shafts and mining exploration;
- land improvements; exploration and development of mineral properties.

Exclude:

- land acquisition;
- normal maintenance and repairs to existing structures or service facilities such as painting, roofing repairs, and street and highway patching.

3. EQUIPMENT:

Include machinery, furniture and fixtures, computer software, computers, and motor vehicles used in the production and distribution of goods and services or in office functions.

Expenditures for machinery and equipment which are housed in structures and can be removed or replaced without significantly altering the structure are considered equipment, **not** expenditures for structures.

Include:

- capitalized office equipment and machines; computers, furniture and fixtures for offices; cafeteria and warehouse equipment;
- capitalized computer software;
- transportation equipment for highway and off-highway use such as automobiles, trucks, and tractors;
- corporate helicopters and aircraft;
- production machinery;
- computer assisted machines that possess the ability to be programmed for a wide variety of functions including robots, numerically controlled machine tool equipment, and individual computerized machines.

PART C – INSTRUCTIONS BY ITEM

ITEM 1 – DOMESTIC DEPRECIABLE ASSET DATA

Report the acquisition cost of total domestic depreciable assets excluding land and depletable assets. The figure should include structures, equipment, and other depreciable assets. **Report values in thousands of dollars. Enter zeroes where applicable.**

Include:

Value of land development and improvements (such as landscaping, paving, and parking lots) and exploration and development of mineral properties. Expenditures for these items should also be reported as structures in Item 2.

Exclude:

Cost of land and depletable assets (such as mineral or timber rights); current assets (such as inventories, cash, and accounts receivable); assets of foreign operations; assets leased to others under capital lease arrangements; and patents, copyrights, trademarks, franchises, and goodwill.

PART C – INSTRUCTIONS BY ITEM – *Continued*

ITEM 1 – DOMESTIC DEPRECIABLE ASSET DATA – *Continued*

ROWS:

10. Gross value (acquisition cost) of depreciable assets at beginning of year:

Report the acquisition cost of depreciable assets (excluding land) at the beginning of the year.

11. Total capital expenditures:

Report capital expenditures for **depreciable assets** (excluding land) during the year. (See Part B – DEFINITIONS on page 2 of this booklet.)

12. Other additions and acquisitions:

Report other depreciable assets acquired through additions, acquisitions, and mergers during the year at fair market value, **if these are not considered capital expenditures**. Please explain such additions in the "Remarks" section on page 16 of the ACE-1(Long) and ACE-1(M) forms, or page 9 of the ACE-1(S) form.

13. Gross value of retirements and dispositions:

Report the acquisition cost of depreciable assets (excluding land) sold, retired, scrapped, or destroyed during the year. Include assets considered sold under capital lease arrangements which, prior to the lease, were subject to depreciation by the lessor.

14. Gross value (acquisition cost) of depreciable assets at end of year:

Report the acquisition cost of depreciable assets (excluding land) at the end of the year. The entry in Row 14 should equal beginning of year assets (Row 10) + capital expenditures (Row 11) + other additions (Row 12) – retirements (Row 13). Please explain any discrepancies or imbalances in the "Remarks" section.

15. Accumulated depreciation and amortization at end of year:

Report year-end accumulated depreciation and amortization charges for depreciable assets excluding land. Include charges against depreciable assets acquired during the year.

16. Gross domestic sales, operating receipts, and revenue:

Report sales, operating receipts, and revenue at the end of the year for goods produced, distributed, or services provided. Include revenue from investments, rents, and royalties only if it is the principal business activity of the company. For example: finance, insurance, and real estate companies. (**Report in thousands of dollars**)

Include all operating receipts from taxable operations, as well as total revenue from tax-exempt activities (contributions, gifts, grants, etc.). Report revenues from customers outside the company including sales of products and services to other companies, individuals, U.S. Government agencies, and foreign customers. Include transfers to foreign subsidiaries.

Exclude domestic intra-enterprise transfers, sales by foreign subsidiaries, freight charges and excise taxes.

17–19. Industries with the highest domestic sales, operating receipts, and revenue: (*Not applicable to form ACE-1(S)*)

Enter the industry category code(s) in which your company operated. If the company is involved in more than three industry activities, report those industries with the highest sales. See the "Industry Category Codes List" (page 7) for the appropriate 4-digit industry code(s). Central Administrative Office Activity Code 9900 should not be used in this item. (**Report in thousands of dollars**)

ITEM 2 – DOMESTIC CAPITAL EXPENDITURES DATA

COLUMNS:

1. Structures:

Report the value of capital expenditures for structures in Column (1). The values in Column (1) should be **included in Column (4)**.

2. Equipment:

Report the value of capital expenditures for equipment in Column (2). The values in Column (2) should be **included in Column (4)**.

3. Other:

Report the value of depreciable and amortizable assets that you are unable to categorize as structures or equipment in Column (3). The values in Column (3) should be **included in Column (4)**.

Include expenditures for construction-in-progress, leasehold improvements, and capitalized interest that you are unable to categorize as structures and equipment. Report land improvements as structures. Report furniture and fixtures, capitalized computer software, computers, and automobiles as equipment. This column **excludes** the cost of land and depletable assets.

4. Total:

Report the value of total capital expenditures for depreciable assets (excluding land) in Column (4). The figure in Column (4) should include structures, equipment, and other depreciable assets. The value in Item 2, Row 22, Column (4) should be the same as Item 1A, Row 11. **Report values in thousands of dollars. Enter zeroes where applicable.**

ROWS:

20. New capital expenditures:

Report capital expenditures for new buildings and other structures, structures that have been previously owned but not used or occupied, new machinery and equipment, and other new depreciable assets. Remodeling, renovation, or modernization of existing facility should be reported as new structures.

21. Used capital expenditures:

Report capital expenditures for buildings and other structures which have been previously owned and occupied, machinery and secondhand equipment, and other used depreciable assets.

22. Total capital expenditures:

Report capital expenditures for **depreciable assets** during the year by column category.

ITEM 3 – OTHER CAPITAL EXPENDITURES

Describe depreciable assets included as "Other" capital expenditures in Item 2, Row 22, Column (3). "Other" capital expenditures refer to depreciable and amortizable assets that you were unable to categorize as structures or equipment.

Do not report land, depletable assets, patents, copyrights, trademarks, franchises, or goodwill as "Other" capital expenditures. Report furniture and fixtures, capitalized computer software, computers, and motor vehicles as equipment. Report additions to construction-in-progress, capitalized interest, and leasehold improvements as structures or equipment where applicable.

ITEM 4 – CAPITAL LEASE ARRANGEMENTS

If your company leased new structures and/or equipment and the lease is capitalized by your company, report the cost or present value of the structures and equipment acquired in the survey year. Capital leases presume a sale and purchase of an asset, and are defined by the criteria in the **Statement of Financial Accounting Standards Board (FASB) Number 13**. This amount should be **reported as capital expenditures in Item 1A, Row 11 and Item 2, Row 20**.

Exclude periodic payments under capital and operating leases. Also exclude the cost of capitalized improvements your enterprise made to assets leased from others (**leasehold improvements**) in this item. Leasehold improvements should be **reported as capital expenditures in Item 1A, Row 11 and Item 2, Rows 20 and 22**.

ITEM 5 – CAPITALIZED COMPUTER SOFTWARE

Report capital expenditures for computer software developed or obtained for internal use during the year. Capitalized computer software expenditures should consist of costs of materials and services directly related to the development or acquisition of software; payroll and payroll-related costs for employees directly associated with software development; and interest costs incurred while developing the software.

Capitalized computer software is defined by the criteria in **Statement of Position 98-1, Accounting for the Costs of Computer Software Developed or Obtained for Internal Use**. This amount should be **reported as capital expenditures in Item 1A, Row 11 and Item 2, Column(2)**.

COLUMNS:

1. Prepackaged software:

Report the value of capital expenditures for prepackaged computer software in Column (1). Prepackaged software is purchased off-the-shelf through retailers or other mass-market outlets for internal use by the company. Include the cost of licensing fees and service/maintenance agreements.

2. Vendor-customized software:

Report the value of capital expenditures for vendor-customized software in Column (2). Vendor-customized software is EXTERNALLY developed by vendors and customized for your company's use.

3. Internally-developed software:

Report the value of capital expenditures for internally-developed software in Column (3). Internally-developed software is developed by your company's employees, for internal use. Include loaded payroll – (salaries, wages, benefits, and bonuses related to all software development activities).

ITEM 6 – CAPITAL EXPENDITURES BY INDUSTRY (Not applicable to form ACE-1(S))

Complete Item 6 for each industry in which the company had operations and made capital expenditures in 2003. Review the list of company activities printed to the left of the company name and address on page 1 of the report form. These are the industries we expected your company to operate in during 2003. If we expected your operations to include more industry activities than are printed on page 1, we listed additional activities on a continuation sheet for Item 6. If necessary, add, correct, or delete industry codes on page 1 (and the continuation sheet if applicable) to reflect your company's operations in 2003. Refer to the list of INDUSTRY CATEGORY CODES (beginning on page 7 of this booklet) to update the list.

All companies should complete Item 6. Using the corrected list of company activities on page 1, report the data requested for each industry in which the company made capital expenditures in 2003. Complete a separate row for each industry.

In the "Industry Category Code" column, enter the industry code(s) in which your company made capital expenditures in 2003. List industries which account for the company's total capital expenditures reported in Item 2, Row 22, Column (4).

Allocate expenditures for assets which serve more than one industry such as: central, regional, or divisional administrative functions, payroll and personnel, and research and development. If capital expenditures for these assets cannot be allocated to specific industry categories, report the amount of these capital expenditures as industry code 9900.

Complete the columns as follows:

In Column (0) enter total capital expenditures (excluding land) for each industry category code listed. Of the capital expenditures reported in Column (0), report the amount of new structures in Column (2); used structures in Column (3); new equipment in Column (5); used equipment in Column (6); other new depreciable assets in Column (8); and other used depreciable assets in Column (9). Include the value of assets acquired through capital lease arrangements in Columns (0) through (9).

ITEM 7 – CAPITAL EXPENDITURES BY TYPE OF STRUCTURE

Complete a separate Item 7 for each industry category listed in Item 6 with expenditures reported for structures. If you received the ACE-1(S) (which excludes Item 6) complete Item 7 for the expenditures reported in Item 2, Column 1.

If you had expenditures for structures in more than 7 industries, photocopy Item 7 for additional space. If you need additional lines to report types of structures for an industry, continue to the next Item 7 entering the same industry code.

Complete the columns as follows:

In the "Structure Code" column, enter the code(s) from the list of "Structure Codes" (page 11 of the instructions) to select the primary function of the structures built or acquired for the industry.

In Column (1), enter the expenditures for new structures built by your own employees. "Construction of New Facility" refers to new buildings and other structures not previously owned.

In Column (2), enter the expenditures for new buildings and other structures that were built on a contract basis. "Construction of New Facility" refers to new buildings and other structures not previously owned.

In Column (3), enter the expenditures for the acquisition of any new structures. "Acquisition of Existing Facility – New" refers to buildings and other structures which have been previously owned but have not been used or occupied.

In Column (4), enter the expenditures for the acquisition of any used structures. "Acquisition of Existing Facility – Used" refers to buildings and other structures which have been previously owned and occupied.

In Column (5), enter the expenditures for remodeling, renovation, and modernization of an existing structure performed by your own employees. Include additions to existing buildings, (such as a new wing) in Column (1).

In Column (6), enter the expenditures for remodeling, renovation, and modernization of an existing structure performed on a contract basis. Include additions to existing buildings performed on a contract basis, (such as a new wing) in Column (2).

In Column (7), enter the expenditures not covered in Columns (1)–(6).

In Column (0), enter the total capital expenditures for each "Structure Code" listed in the "Structure Code" column. **Combine expenditures for structures having the same structure code within each industry category code.** The total of Column (0) should be included in Item 2, Row 22, Column 1.

ITEM 8 – CAPITAL EXPENDITURES BY TYPE OF EQUIPMENT

Complete a separate Item 8 for each industry category listed in Item 6 with expenditures reported for equipment. If you received the ACE-1(S) (which excludes Item 6) complete Item 8 for the expenditures reported in Item 2, Column 2. Photocopies may be used if additional pages are needed.

Complete the columns as follows:

In the "Equipment Code" column, enter the code(s) from the list of "Equipment Codes" (page 14 of the instructions) for each type of equipment acquired during the reporting period.

In Column (1), enter expenditures for new equipment. Include expenditures for equipment manufactured in-house (produced in the company for use by the company) and expenditures for enhancements to existing equipment.

In Column (2), enter expenditures for used equipment.

In Column (3), enter expenditures for other equipment not covered in Columns (1)–(2).

In Column (0), enter the total capital expenditures for each "Equipment Code" listed in the "Equipment Code" column. **Combine expenditures for equipment having the same equipment code within each industry category code.** The total of Column (0) should be included in Item 2, Row 22, Column 2.

SECTION II – ACES INDUSTRY CATEGORY CODES LIST

INSTRUCTIONS

Use the following industry codes to complete Item 6 as requested on the report form. The North American Industrial Classification System (NAICS) codes are listed for reference only.

| INDUSTRY CODE | DESCRIPTION | NAICS CODE(S) | INDUSTRY CODE | DESCRIPTION | NAICS CODE(S) |
|---------------|--|------------------------|---------------|--|------------------|
| | Agriculture, Forestry, Fishing and Hunting | | | Manufacturing – Continued | |
| 1110 | Crop and Animal Production | 111, 112 | 3160 | Leather and Allied Product Manufacturing | 316 |
| 1130 | Forestry, Logging, Fishing, Hunting, Trapping, and Agricultural Support Activities | 113, 114, 115 | 3210 | Wood Product Manufacturing | 321 |
| | Mining | | 3220 | Paper Manufacturing | 322 |
| 2110 | Oil and Gas Extraction | 2111 | 3230 | Printing and Related Support Activities | 323 |
| 2121 | Coal Mining | 2121 | 3240 | Petroleum and Coal Products Manufacturing | 324 |
| 2122 | Metal Ore Mining | 2122 | 3251 | Basic Chemical, Resin, Synthetic Rubber, and Fiber Manufacturing | 3251, 3252 |
| 2123 | Nonmetallic Mineral Mining and Quarrying | 2123 | 3253 | Pesticide, Fertilizer, and Other Agricultural Chemical Manufacturing | 3253 |
| 2130 | Support Activities for Oil and Gas Operations | 213111, 213112 | 3254 | Pharmaceutical and Medicine Manufacturing | 3254 |
| 2131 | Support Activities for Solid Mineral Operations | 213113, 213114, 213115 | 3259 | Paint, Adhesive, Soap, and Other Chemical Manufacturing | 3255, 3256, 3259 |
| | Utilities | | 3260 | Plastics and Rubber Products Manufacturing | 326 |
| 2211 | Electric Power Generation, Transmission and Distribution | 2211 | 3271 | Clay and Glass Products Manufacturing | 3271, 3272 |
| 2212 | Natural Gas Distribution | 2212 | 3279 | Cement, Concrete, Lime, Gypsum, and Other Nonmetallic Mineral Product Manufacturing | 3273, 3274, 3279 |
| 2213 | Water, Sewage, and Other Systems | 2213 | 3311 | Iron and Steel Mills, Ferroalloy Manufacturing, and Steel Product Manufacturing from Purchased Steel | 3311, 3312 |
| | Construction | | 3313 | Nonferrous Metals Production and Processing | 3313, 3314 |
| 2330 | Building, Developing, and General Contracting | 233 | 3315 | Ferrous and Nonferrous Foundries | 3315 |
| 2340 | Heavy Construction | 234 | 3320 | Fabricated Metal Product Manufacturing | 332 |
| 2350 | Special Trade Contractors | 235 | 3331 | Agriculture, Construction, and Mining Machinery Manufacturing | 3331 |
| | Manufacturing | | 3332 | Industrial, Metalworking, and General Purpose Machinery Manufacturing | 3332, 3335, 3339 |
| 3110 | Food Manufacturing | 311 | 3333 | Commercial, Service Industry, Temperature Control, and Air- Flow Control Machinery Manufacturing | 3333, 3334 |
| 3121 | Beverage Manufacturing | 3121 | | | |
| 3122 | Tobacco Manufacturing | 3122 | | | |
| 3130 | Textile Mills and Textile Product Mills | 313, 314 | | | |
| 3150 | Apparel Manufacturing | 315 | | | |

SECTION II – ACES INDUSTRY CATEGORY CODES LIST – Continued

| INDUSTRY CODE | DESCRIPTION | NAICS CODE(S) | INDUSTRY CODE | DESCRIPTION | NAICS CODE(S) |
|---------------|--|------------------------------------|---------------|---|---------------------------|
| | Manufacturing – Continued | | | Transportation and Warehousing | |
| 3336 | Engine, Turbine, and Power Transmission Equipment Manufacturing | 3336 | 4810 | Air Transportation | 481 |
| 3341 | Computer and Peripheral Equipment Manufacturing | 3341 | 4820 | Rail Transportation | 482 |
| 3342 | Communications, Audio, and Video Equipment Manufacturing | 3342, 3343 | 4830 | Water Transportation | 483 |
| 3344 | Semiconductor and Other Electronic Component Manufacturing | 3344 | 4840 | Truck Transportation | 484 |
| 3345 | Navigational, Measuring, Electromedical, and Control Instruments Manufacturing | 3345 | 4850 | Transit and Ground Passenger Transportation | 485 |
| 3346 | Manufacturing and Reproducing Magnetic and Optical Media | 3346 | 4861 | Pipeline Transportation of Crude Oil, Refined Petroleum, and Miscellaneous Products, except Natural Gas | 4861, 4869 |
| 3350 | Electrical Equipment, Appliance and Component Manufacturing | 335 | 4862 | Pipeline Transportation of Natural Gas | 4862 |
| 3361 | Motor Vehicle, Body, Trailer, and Parts Manufacturing | 3361, 3362, 3363 | 4870 | Scenic and Sightseeing Transportation | 487 |
| 3364 | Aerospace Product and Parts Manufacturing | 3364 | 4880 | Support Activities for Transportation | 488 |
| 3369 | Other Transportation Equipment Manufacturing | 3364 | 4920 | Couriers and Messengers | 492 |
| 3370 | Furniture and Related Product Manufacturing | 3365, 3366, 3369 | 4930 | Warehousing and Storage | 493 |
| 3391 | Medical Equipment and Supplies Manufacturing | 337 | | Information | |
| 3399 | Other Miscellaneous Manufacturing | 3391 | 5111 | Newspaper, Periodical, Book, and Database Publishers | 5111 |
| | Wholesale Trade | 3399 | 5112 | Software Publishers | 5112 |
| 4210 | Wholesale Trade, Durable Goods | 421 | 5120 | Motion Picture and Sound Recording Industries | 512 |
| 4220 | Wholesale Trade, Nondurable Goods | 422 | 5131 | Radio and Television Broadcasting | 5131 |
| | Retail Trade | | 5132 | Cable Networks and Program Distribution | 5132 |
| 4410 | Motor Vehicle and Parts Dealers | 441 | 5133 | Wired Telecommunications Carriers | 51331 |
| 4430 | Electronics and Appliance Stores | 443 | 5134 | Wireless Telecommunications Carriers (except Satellite) | 51332 |
| 4450 | Food and Beverage Stores | 445 | 5135 | Telecommunications Resellers, Satellite, and Other Telecommunications | 51333, 51334, 51339 |
| 4480 | Clothing and Clothing Accessories Stores | 448 | 5141 | Information Services | 5141 |
| 4520 | General Merchandise Stores | 452 | 5142 | Data Processing Services | 5142 |
| 4540 | Nonstore Retailers | 454 | | Finance and Insurance | |
| 4599 | Other Retail Trade Stores, including Gasoline Stations | 442, 444, 446, 447, 451, 453 | 5210 | Monetary Authorities-Central Bank | 521 |
| | | | 5221 | Depository Credit Intermediation | 5221 |

SECTION II – ACES INDUSTRY CATEGORY CODES LIST – Continued

| INDUSTRY CODE | DESCRIPTION | NAICS CODE(S) | INDUSTRY CODE | DESCRIPTION | NAICS CODE(S) |
|---------------|---|---------------|---------------|---|------------------------|
| | Finance and Insurance – Continued | | | Administrative and Support and Waste Management | |
| 5222 | Nondepository Credit Intermediation | 5222 | 5614 | Business Support Services | 5614 |
| 5223 | Activities Related to Credit Intermediation | 5223 | 5615 | Travel Arrangement and Reservation Services | 5615 |
| 5230 | Securities, Commodity Contracts, and Other Financial Investments and Related Activities | 523 | 5616 | Investigation, Security, and Services to Buildings and Dwellings | 5616, 5617 |
| 5241 | Insurance Carriers | 5241 | 5619 | Office Administrative, Facilities, Employment, and Other Support Services | 5611, 5612, 5613, 5619 |
| 5242 | Agencies, Brokerages, and Other Insurance Related Activities | 5242 | 5621 | Waste Collection, Treatment, and Disposal | 5621, 5622 |
| 5251 | Funds, Trusts, and Other Financial Vehicles (including REITS) | 525 | 5629 | Remediation and Other Waste Management Services | 5629 |
| | Real Estate and Rental and Leasing | | | Educational Services | |
| 5310 | Real Estate | 531 | 6110 | Educational Services | 611 |
| 5321 | Automotive Equipment Rental and Leasing | 5321 | | Health Care and Social Assistance | |
| 5322 | Consumer Goods and General Rental Centers | 5322, 5323 | 6211 | Offices of Physicians | 6211 |
| 5324 | Commercial and Industrial Machinery and Equipment Rental and Leasing | 5324 | 6212 | Offices of Dentists and Other Health Practitioners | 6212, 6213 |
| 5330 | Lessors of Nonfinancial Intangible Assets | 533 | 6215 | Medical and Diagnostic Laboratories | 6215 |
| | Professional, Scientific, and Technical Services | | 6216 | Home Health Care Services | 6216 |
| 5411 | Legal Services | 5411 | 6219 | Outpatient Care Centers and Other Ambulatory Health Care Services | 6214, 6219 |
| 5412 | Accounting, Tax Preparation, Bookkeeping, and Payroll Services | 5412 | 6221 | General Medical and Surgical Hospitals | 6221 |
| 5413 | Architectural, Engineering, and Related Services | 5413 | 6222 | Psychiatric, Substance Abuse, and Specialty Hospitals | 6222, 6223 |
| 5414 | Specialized Design Services | 5414 | 6230 | Nursing and Residential Care Facilities | 623 |
| 5415 | Computer Systems Design and Related Services | 5415 | 6240 | Social Assistance (except Child Day Care Services) | 624 (except 6244) |
| 5416 | Management, Scientific, and Technical Consulting Services | 5416 | 6244 | Child Day Care Services | 6244 |
| 5417 | Scientific Research and Development Services | 5417 | | Arts, Entertainment, and Recreation | |
| 5418 | Advertising and Related Services | 5418 | 7110 | Performing Arts, Spectator Sports, and Related Industries | 711 |
| 5419 | Other Professional, Scientific, and Technical Services | 5419 | 7120 | Museums, Historical Sites, and Similar Institutions | 712 |
| | Management of Companies and Enterprises | | | | |
| 5510 | Management of Companies and Enterprises | 551 | | | |

SECTION II – ACES INDUSTRY CATEGORY CODES LIST – Continued

| INDUSTRY CODE | DESCRIPTION | NAICS CODE(S) | INDUSTRY CODE | DESCRIPTION | NAICS CODE(S) |
|---------------|---|---|---------------|-------------|---------------|
| | Arts, Entertainment, and Recreation – Continued | | | | |
| 7130 | Amusement, Gambling, and Recreation Industries | 713 | | | |
| | Accommodation and Food Services | | | | |
| 7210 | Traveler Accommodation Services | 721 | | | |
| 7220 | Food Services and Drinking Places | 722 | | | |
| | Other Services (except Public Administration) | | | | |
| 8111 | Automotive Repair and Maintenance | 8111 | | | |
| 8119 | Other Repair and Maintenance | 8112, 8113, 8114 | | | |
| 8120 | Personal Care, Death Care, Laundry, and Other Personal Services | 812 | | | |
| 8131 | Religious, Grantmaking, Social Advocacy, Civic, and Social Organizations | 8131, 8132, 8133, 8134 | | | |
| 8139 | Business, Professional, Labor, Political, and Similar Organizations | 8139 | | | |
| | Central Administrative Office Activity | | | | |
| 9900 | Central Administrative Office Activity Unallocated to Other Industry Categories | N/A | | | |

SECTION III – ACES STRUCTURE CODES LIST INSTRUCTIONS

- Use the list on the next page to determine the numeric code for the primary function of the structures in which you have invested, for reporting Item 7, "Capital Expenditures by Type of Structure."
- Examples listed on the next page indicate the types of structure that are included in the categories listed below; the examples are not intended to be an exhaustive list.
- For all categories, include new construction, major additions, alterations, reconstruction, and capitalized repairs to existing structures.
- **Please aggregate expenditures for structures with the same codes.** For example, if you spent \$2 million on fast food establishments and \$5 million on cafeterias, list code 152 and enter \$7 million in the amount column. It is not necessary to list code 152 twice with the two separate amounts.
- If a total for a structure code includes more than one activity as defined by the column headings, please **separate expenditures into all appropriate columns.**
- The cost of any machinery and equipment which is an integral or built-in feature of the structure should be included in the cost reported for that structure. **For example, when constructing cellular transmission towers integral equipment should be included in the cost of the structure.** Equipment replacements (such as transmitters located on towers) should be reported as equipment.

MAJOR STRUCTURE CATEGORY TITLES

RESIDENTIAL BUILDINGS

HOTEL AND MOTELS

INDUSTRIAL BUILDINGS

OFFICES

COMMERCIAL BUILDINGS

HEALTH CARE

AMUSEMENT AND RECREATIONAL FACILITIES

TRANSPORTATION FACILITIES

UTILITY STRUCTURES AND FACILITIES

OTHER BUILDINGS

MINE SHAFTS AND WELLS

OTHER NONBUILDING STRUCTURES

2003 ACES STRUCTURE CODES LIST

| STRUCTURE CODE | DESCRIPTION | STRUCTURE CODE | DESCRIPTION |
|----------------|---|----------------|--|
| | RESIDENTIAL BUILDINGS | 153 | Multi-Retail Stores |
| 111 | Residential Structures Apartment buildings, condominiums, single family houses, and townhouses | | Department stores, shopping malls/plazas/ centers, town centers, and retail warehouses |
| 112 | Manufactured (Mobile) Homes | 154 | Warehouses and Distribution Centers (except Passenger) |
| | HOTELS AND MOTELS | | Commercial and storage warehouses, distribution buildings, greenhouses, grain elevators, silos, and mini-storage buildings |
| 121 | Hotels, Motels, and Inns Hotels, Hotel/Casinos, Motels, Resorts, and park lodgings | 155 | Other Commercial Stores/Buildings, Not Elsewhere Classified |
| | INDUSTRIAL BUILDINGS | | Drug, pharmacy, electric, computer, clothing, jewelry, furniture, and office supply stores Beauty salons, florists and nursery-plant shops, dry cleaners, Laundromats, pawnshops, photo studios, repair shops, hardware and lumber stores, crematories and funeral homes, animal shelters, and veterinary clinics |
| 131 | Manufacturing, Processing, and Assembly Plants Manufacturing, processing, and assembly plants Industrial buildings, factories, production, and laboratory facilities | | |
| 132 | Industrial Nonbuilding Structures Chemical complexes/facilities, petroleum refineries, and cement plants Industrial incinerators, ovens, and kilns | | |
| | OFFICES | 161 | HEALTH CARE Hospitals General, mental, and infirmary hospitals |
| 141 | Office, Bank, and Professional Buildings Administration, offices, and professional buildings Banks, credit unions, building/saving and loan offices, and other financial institutions Computer centers Motion picture, TV, and radio multi-media offices | 162 | Special Care Facilities Convalescent/nursing homes, rest homes with medical facilities, adult daycare centers, hospices, battered spouse and child facilities, homeless shelters, drug clinics, rehabilitation centers, institutional buildings, and sanatoriums |
| 142 | Medical Offices Medical, doctor, and dentist offices Clinics, health centers, and medical laboratories | | |
| | COMMERCIAL BUILDINGS | 171 | AMUSEMENT AND RECREATIONAL FACILITIES Amusement and Recreational Facilities Amusement facilities/rides, theme parks, arcades, arenas, amphitheaters, pavilions, parks, concert and dance halls, opera houses, fraternal and banquet halls community/trade/convention centers, theaters, motion picture/TV/cable studios, and casinos Noneducational gyms, athletic field houses, coliseums, stadiums, swimming pools, and auditoriums Fitness centers, health clubs, racquetball, tennis, and other outdoor courts/fields Golf courses, country clubs, driving ranges, race-tracks, bowling alleys, billiard halls, and rifle ranges |
| 151 | Automotive Facilities Auto, truck, and motorcycle dealerships Auto and truck parts/service/repair/rental facilities Filling stations, car washes, and parking garages | | |
| 152 | Stores – Food Related Bakeries, coffee shops, delicatessens Restaurants, bars/nightclubs, cafes, cocktail lounges, diners, cafes, cafeterias, and fast food stores Convenience stores, grocery stores, supermarkets, food markets, and liquor/beer stores | | |

2003 ACES STRUCTURE CODES LIST – Continued

| STRUCTURE CODE | DESCRIPTION | STRUCTURE CODE | DESCRIPTION |
|----------------|---|----------------|---|
| | TRANSPORTATION FACILITIES | 202 | Special School and Other Educational Facilities |
| 181 | Air, Land, and Water Transportation Facilities Passenger and freight terminals Runways, hangers, maintenance and storage facilities, and traffic towers Bus, railroad, taxi, and truck maintenance, service, storage, and garage facilities Railroad, light rail, monorail, subway and streetcar facilities, tracks, and tunnels Docks, piers, wharfs, marinas, and dry docks | | Business, correspondence, modeling, nursing, and trade schools Schools for the handicapped, nonschool libraries, aquariums, zoos, museums, planetariums, observatories, noncommercial art galleries, and cultural centers |
| | UTILITY STRUCTURES AND FACILITIES | 203 | Religious Buildings |
| 191 | Telecommunication Structures and Facilities Telephone, television, and radio telecommunication facilities including towers and cabling | | Churches, chapels, mosques, synagogues, tabernacles, and temples Sanctuaries, abbeys, monasteries, rectories, fellowship halls, Sunday schools, seminaries, and missions. |
| 192 | Electric, Nuclear, and Other Power Facilities Nuclear/coal/wood/hydroelectric power plants Electrical substations and switch houses Electrical power transmission lines and towers Solar and wind energy facilities | 204 | Public Safety Buildings |
| 193 | Oil and Gas Pipeline and Related Facilities Oil refineries Natural gas processing plants Oil and gas pipelines and pumping stations, including tank farms Oil and gas distribution lines | | Detention centers, jails, and prisons Fire and police stations, rescue squads, and dispatch/emergency centers. |
| 194 | Water Supply, Sewage, and Waste Disposal Facilities Filtration, treatment, supply, and softening plants Water wells, culvert-water supplies, water transmission mains/lines/pipelines, tunnels, gate-houses, lift/pump stations, potable water reservoirs, storage water tanks, and water towers Sewage pipelines and lift/pump stations, treatment and disposal plants, sanitary sewers, storm drains, waste water disposal plants, and nonpotable water collection systems Resource recovery/recycle facilities, dry/solid waste disposal facilities | 211 | MINE SHAFTS AND WELLS |
| | OTHER BUILDINGS | 212 | Mine Shafts |
| 201 | Preschool, Primary/Secondary, and Higher Education Facilities Childcare, daycare, nursery, and preschool buildings Primary and secondary schools/academies Higher education schools, instructional and administration buildings, dormitories, laboratories, libraries, sport/recreational facilities, and student unions | 213 | Petroleum and Natural Gas Wells |
| | | | Permanent platforms and wells, including offshore |
| | | 221 | Other Mining and Well Construction |
| | | | Capitalized exploration and development |
| | | 222 | OTHER NON-BUILDING STRUCTURES |
| | | | Conservation and Control Structures |
| | | | Nonpotable water reservoirs, and water irrigation collection/dredging/drainage/tunnel systems Dams (nonpower), dikes, jetties, levees, locks, bulkheads, retaining walls, nonirrigation dredging, mine reclamation, and wetlands |
| | | 223 | Highway and Street Structures |
| | | | Highways, roads, and streets Culverts, gutters, bridges, tunnels, vehicular and pedestrian overhead crossings, sidewalks, street lighting, traffic lights and signals, highway maintenance structures, rest facilities/landscaping, and toll/weight station facilities |
| | | | Other Non-building Structures, Not Elsewhere Classified |
| | | | Billboards and road signs Cemeteries Fences Parking areas and driveways |

SECTION III – ACES EQUIPMENT CODES LIST INSTRUCTIONS

- Use the list on the next page to determine the numeric code for the primary function of the equipment in which you have invested, for reporting Item 8, "Capital Expenditures by Type of Equipment."
- Examples listed on the next page indicate the types of equipment that are included in the categories listed below; the examples are not intended to be an exhaustive list.
- **Please aggregate expenditures for equipment with the same codes.** For example, if you spent \$50,000 on computers and \$20,000 on peripheral equipment for computers, list code 311 and enter \$70,000 in the amount column. It is not necessary to list code 311 twice with the two separate amounts.
- If a total for an equipment code includes more than one activity as defined by the column headings, please **separate expenditures into all appropriate columns.**
- Please include as capital expenditures, the value of assets expended as permitted under section 179 of the U.S. Internal Revenue code.
- The cost of any machinery and equipment which is an integral or built-in feature of a structure should be included as part of that that structure, not as equipment.
- Computer assisted machinery and systems that possess the ability to be programmed for a variety of functions should be reported according to the primary function of the system.

MAJOR EQUIPMENT CATEGORY TITLES

INFORMATION-PROCESSING EQUIPMENT

INDUSTRIAL EQUIPMENT

TRANSPORTATION EQUIPMENT

ENERGY, ELECTRICAL, AND RELATED EQUIPMENT

MISCELLANEOUS EQUIPMENT

OTHER EQUIPMENT NOT LISTED ELSEWHERE

2003 ACES EQUIPMENT CODES LIST

| EQUIPMENT CODE | DESCRIPTION | EQUIPMENT CODE | DESCRIPTION |
|----------------|--|----------------|--|
| | INFORMATION PROCESSING EQUIPMENT | | INDUSTRIAL EQUIPMENT |
| 311 | Computer and Peripheral Equipment Mainframes Personal computers Workstations and terminals Laptops and computer servers Printers, plotters, and monitors Storage devices Automatic Teller machines (ATMs) Point-of-sale terminals PDA (Personal Data Assistance) equipment Scanners | 317 | Medical Equipment and Supplies Hospital beds Operating room tables Laboratory balances and scales Surgical and medical instruments Surgical appliances and supplies Dental equipment and supplies Orthodontic goods and appliances |
| 312 | Office Equipment Except Computers and Peripherals Photographic and photocopying equipment Mail-handling machinery Calculators, typewriters and dedicated word processing equipment | 318 | Capitalized Software Prepackaged Vendor customized Internally developed |
| 313 | Information and Communication Technology Equipment, Excluding Computers and Peripherals Central office switching equipment Telephones (Wired and wireless) and telephone apparatus Facsimile equipment Bridges, routers, and gateways Transmitting and receiving antennas Communications satellites Cable television equipment Global Positioning Systems (GPS) equipment Radio and television studio and broadcasting equipment Fire detection and alarm systems Intercom systems | 321 | Fabricated Metal Products Nonpowered hand and edge tools Cutlery and kitchen utensils Metal drums, bins, and vats Metal tanks (heavy gauge) Power boilers and heat exchangers Shipping containers, including truck, rail, and ship Spring and wire products Sheet metal Metal valves, pipes, and nozzles Metal pallets, safes, and vaults Firearms |
| 314 | Audio and Video Equipment MP3 equipment Video cassette recorders Stereo equipment and speaker systems DVD recorders | 322 | Metalworking Machinery Metal cutting, grinding, drilling, and forming machinery and machine tools Special dies, tools, jigs, and fixtures Industrial molds Rolling mill and other metalworking machinery |
| 315 | Navigational, Measuring, and Control Instruments Aircraft instruments Flight recorders Radar and sonar systems and equipment Appliance regulators and controls (except switches) Water and gas consumption meters Parking and taxi meters Circuit and continuity testers Laboratory analytical instruments Automotive emissions testing equipment Physical properties testing and inspection equipment | 323 | Special Industrial Machinery Circular and band sawing equipment Planing and sanding machinery Plastics compression equipment Extrusion and injection molding equipment Tire building and recapping equipment Pulp making machinery Paper and paperboard making machinery Knitting machinery Spinning machinery Weaving machinery Printing presses Typesetting machinery Homogenizers, pasteurizers, and ice cream freezers Dough mixers, bake ovens, pastry rolling machines Wafer processing equipment (semiconductors) Semiconductor assembly and packaging Chemical processing machinery and equipment Cigarette making machinery Circuit board machinery Glass making machinery Petroleum refining machinery |
| 316 | Electromedical and Electrotherapeutic Apparatus Magnetic resonance imaging equipment Electrocardiographs Medical ultrasound equipment Electromedical endoscopic equipment Defibrillators | | |

2003 ACES EQUIPMENT CODES LIST

| EQUIPMENT CODE | DESCRIPTION | EQUIPMENT CODE | DESCRIPTION |
|----------------|---|----------------|--|
| 324 | <p>Ventilation, Heating, Air-Conditioning, Commercial Refrigeration, and Other General Purpose Machinery</p> <ul style="list-style-type: none"> Air-conditioning and warm air heating combination units Commercial and industrial refrigeration and freezer equipment Heating boilers Refrigerated counter and display cases Snow making machinery Pumps and compressors Measuring and dispensing pumps, including service station pumps Air and gas compressors Industrial and commercial-type fans Industrial-type furnaces and gas fireplaces Elevators and moving stairways Conveyors and conveying equipment Overhead traveling cranes, hoists, and monorail systems Industrial trucks, tractors, and stackers Packaging machinery Welding and soldering equipment Power-driven hand tools Scales and balances (nonlaboratory) <p>TRANSPORTATION EQUIPMENT</p> | 341 | <p>ENERGY, ELECTRICAL, AND RELATED EQUIPMENT</p> <p>Engine, Turbine, and Power Transmission Equipment</p> <ul style="list-style-type: none"> Turbines Power transmission equipment Internal combustion engines (excluding automotive and aircraft) Turbine generator set units Gears, speed changers, and industrial high-speed drives |
| 331 | <p>Cars and Light Trucks</p> <ul style="list-style-type: none"> Automobile and light duty trucks and utility vehicles Light duty vans, minivans, and motor homes Pick-up trucks and sport utility vehicles | 342 | <p>Electrical Transmission and Distribution Equipment</p> <ul style="list-style-type: none"> Power, distribution, and specialty transformers Electric motors, generators, and motor generator sets Switchgear and switchboard apparatus Relays, motor starters, and controllers |
| 332 | <p>Heavy Duty Trucks</p> <ul style="list-style-type: none"> Heavy duty trucks, buses, and motor homes | 343 | <p>Electrical Equipment, NEC</p> <ul style="list-style-type: none"> Commercial, industrial, and institutional electric lighting fixtures Household-type appliances Fiber-optic cable and current-carrying wiring devices Storage batteries Capacitors Resistors Microprocessors Printed circuit boards Computer modems |
| 333 | <p>Aerospace Products and Parts</p> <ul style="list-style-type: none"> Complete aircraft, missiles, space vehicles, and auxillary equipment Aerospace engines and propulsion units Crop dusting apparatus | 344 | <p>Mining and Oil and Gas Field Machinery and Equipment</p> <ul style="list-style-type: none"> Coal breakers and crushers Mining cars Core and rock drills Underground mining machinery and equipment Oil and gas field machinery and equipment Derricks Water well drilling machinery |
| 334 | <p>Other Transportation Equipment</p> <ul style="list-style-type: none"> Truck, automobile, and utility trailers Conversion vans Travel trailers, campers, and pickup coaches Caps (covers) for mounting on pickup trucks Motor vehicle gasoline engines and parts Ambulances, motorcycles, bicycles, armored vehicles, all-terrain vehicles, golf carts, and snowmobiles Locomotives, locomotive frames and parts Railroad, street, and rapid transit cars Rail layers, ballast distributors, and rail tamping equipment, and railway track maintenance equipment Ships, barges, and boats, excluding oil and gas platforms | 345 | <p>Floating Oil and Gas Drilling and Production Platforms</p> |
| | | 346 | <p>Nuclear Fuel</p> <ul style="list-style-type: none"> Uranium and services for conversion, enrichment, and fabrication |

2003 ACES EQUIPMENT CODES LIST

| EQUIPMENT CODE | DESCRIPTION | EQUIPMENT CODE | DESCRIPTION |
|--|-------------|---|-------------|
| <p>351</p> <p>MISCELLANEOUS EQUIPMENT</p> <p>Furniture and Related Products</p> <p>Household-type furniture and cabinets Institutional-type furniture such as furniture for schools, theaters, and churches Office furniture Office and store fixtures Mattresses, blinds, and shades</p> <p>352</p> <p>Agricultural Equipment</p> <p>Farm-type plows and tractors Planting and harvesting equipment Powered lawnmowers Lawn and garden tractors Tillers, shredders, and blowers</p> <p>353</p> <p>Construction Machinery</p> <p>Bulldozers, cranes, and backhoes Construction-type tractors Surface mining machinery Logging equipment Off-highway trucks</p> <p>354</p> <p>Service Industry Equipment</p> <p>Vending machines Coin operated machines Commercial and industrial laundry and drycleaning equipment and pressing machines Commercial vacuum cleaners and carpet sweepers Optical instruments Binoculars, telescopes, and prisms Coating, polishing, and mounting lenses Commercial-type cooking equipment Electronic training machines, including flight simulators Carnival and amusement park rides Carwashing machinery Power washer cleaning equipment Water treatment equipment</p> <p>355</p> <p>Other Miscellaneous Equipment</p> <p>Sporting and athletic goods Toys and games (including electronic) Musical instruments Jewelry and silverware Signs</p> | | <p>361</p> <p>OTHER EQUIPMENT NOT LISTED ELSEWHERE</p> <p>Artwork, Books, and Other Equipment, NEC</p> <p>Uniforms</p> | |