

Annual Capital Expenditures: 2002

Issued January 2004

ACE/02



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ACKNOWLEDGMENTS

The Company Statistics Division prepared this report. **Ruth A. Runyan**, Assistant Division Chief for Surveys and Programs, was responsible for the overall planning, management, and coordination. Planning and implementation were under the direction of **Charles A. Funk**, Chief, Business Investment Branch, assisted by **Sara Prebble** and **John Seabold**, Section Chiefs. Primary staff assistance was provided by **Ayub Abdallah**, **William Abriatis**, **Susan Andrichuk**, **George Chancellor**, **Tina Choe**, **Sherri Ewing**, **Jamie Faulkner**, **William Gainor**, **Gregorio Gonzalez**, **Venita Holland**, **Demetrius Lambeth**, **Amanda McNeil**, **Holly Merwin**, **Conrad Munger**, **Omar Nix**, **Sherrita Powell**, **Victor Souphom**, **Monica Sovero**, **James Thomas**, **Jessica Wellwood**, and **Jeremy Wiedemann**. Additional assistance was provided by **William Goldsworth**, **Barbara Hall**, and **Marie Rustin**.

General direction for statistical methodology was provided by **Carol Caldwell**, Assistant Division Chief for Research and Methodology, and **Mark Sands**, Chief, Statistical Research and Methods Branch. **Amy Newman-Smith**, **Ana Rodriguez**, and **Matthew Falkenstein** developed and implemented the sample design, nonresponse adjustment and estimation methodology. **Richard Sigman**, Chief, **Katherine J. Thompson** and **Roger Goodwin** of the Statistical Methods and Sample Design Staff in the Economic Statistical Methods and Programming Division, assisted with development and implementation of the variance methodology.

The Economic Planning and Coordination Division, **Bernard Fitzpatrick**, Assistant Division Chief, Collection Activities Branch, coordinated survey mailout and data collection with Section Chiefs **Betty McKay** and **Chris Berbert**. Primary assistance was provided by **Bernadette Gray** and **Dameka Hansley**.

The staff of the National Processing Center, **Mark Grice**, Assistant Division Chief for Processing, performed mailout preparation and receipt operations, clerical and analytical review activities, and data entry.

The Economic Statistical Methods and Programming Division, **Ed Bates**, Chief, Current Manufacturing and Company Statistics Annuals Branch, developed and implemented computer processing systems. **Alan Bolin**, Supervisory Computer Specialist Systems Analyst, supervised the preparation of computer programs. **Stephen Potemkin** was responsible for frame creation and sample selection. **Tony Duong** and **Barbara Harris** were assigned primary programming responsibilities.

Kim D. Ottenstein, **Margaret A. Smith**, and **Crystal M. Pate** of the Administrative and Customer Services Division, **Walter C. Odom**, Chief, provided publication planning and printing management, graphics design and composition, and editorial review for print and electronic media. General direction and production management were provided by **James R. Clark**, Assistant Division Chief, and **Susan L. Rappa**, Chief, Publication Services Branch.

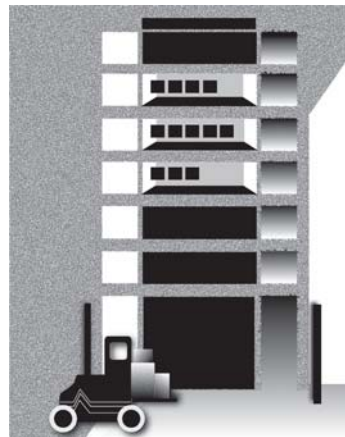
Finally, a special acknowledgment is due to the many businesses whose cooperation was essential to the success of this report.

If you have any questions concerning the statistics in this report, call 301-763-3324.

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Introduction

DESCRIPTION OF SURVEY

The Annual Capital Expenditures Survey (ACES) is part of a comprehensive program designed to provide more detailed and timely information on capital investment in structures and equipment by nonfarm businesses. The data are used to improve the quality of current economic indicators of business investments, as well as the quarterly estimates of gross domestic product. The data also provide facts about trends in capital expenditures useful for identifying business opportunities, product development, and business planning.

BACKGROUND

Funding for the survey was first provided by Congress in fiscal year 1991. At that time, the U.S. Census Bureau developed and conducted a feasibility survey to collect 1991 data from a sample of approximately 4,400 nonfarm companies. The purpose was to test the clarity of questions and instructions and determine the ability of companies to report the requested data.

The results of that survey were incorporated into a small test survey to collect 1992 data from a sample of 11,200 nonfarm companies. The purpose here was to further evaluate the survey content, refine the survey forms and instructions, and test the sufficiency of the sample. Selected results of this survey were published in May 1994.

After evaluating the 1992 survey results, it was determined that the annual collection of detailed expenditures on the types of structures and equipment purchased was overly burdensome for respondents. Consequently, a 5-year survey plan was developed beginning with the data collection for the 1993 ACES. The 5-year cycle included conducting annually a basic survey that collects total capital expenditures for new and used structures and equipment from companies with five employees or more and biannually a survey of businesses with fewer than five employees, including those with no employees. Detailed information on types of structures and equipment would be collected once during the 5-year cycle with structures information collected in 1994 and equipment in 1996.

A proposal to further revise this plan was approved by the Office of Management and Budget beginning with the 1996 survey. The new plan included a mail sample of all small businesses annually to provide an improved time series estimate of total and new capital expenditures by

all companies. Additionally, detailed information on types of structures and equipment would be collected in the 1998 survey from companies with employees and every 5 years thereafter or as determined by the 1998 survey results.

The 2002 estimates presented in this report are based on data collected from a sample of 45,874 companies with employees and 15,000 businesses without employees. The sample frame for companies with employees was slightly more than 5.6 million and for companies without employees about 20.3 million. For those companies with employees, capital expenditures data are published for 132 industries. In addition, total capital expenditures, with no industry detail, are shown for the businesses without employees.

COMPOSITION OF INDUSTRY CATEGORY CODES

Beginning with the 1999 ACES, industry categories used in the survey were comprised primarily of three-digit and selected four-digit industries from the *North American Industry Classification System (NAICS): 1997*. Industry combinations were developed through consultation with data users. In addition, a category was provided for structures and equipment expenditures serving multiple industries; for example, headquarters, regional offices, and central research laboratories.

INFORMATION REQUESTED

Four survey forms (ACE-1(S), ACE-1(M), ACE-1(L), and ACE-2) were used for the 2002 ACES. The ACE-1(S), ACE-1(M), and ACE-1(L) survey forms were mailed to a sample of 45,874 companies with employees. Recipients of these survey forms were requested to provide capital expenditures data for each industry in which they had activity and to classify these expenditures as new and used structures and equipment.

New structures and equipment include expenditures for new buildings and other structures, structures that have been previously owned but neither used or occupied, new machinery and equipment, and other new depreciable assets. Used structures and equipment include expenditures for buildings and other structures which have been previously owned and occupied, secondhand machinery and equipment, and other used depreciable assets.

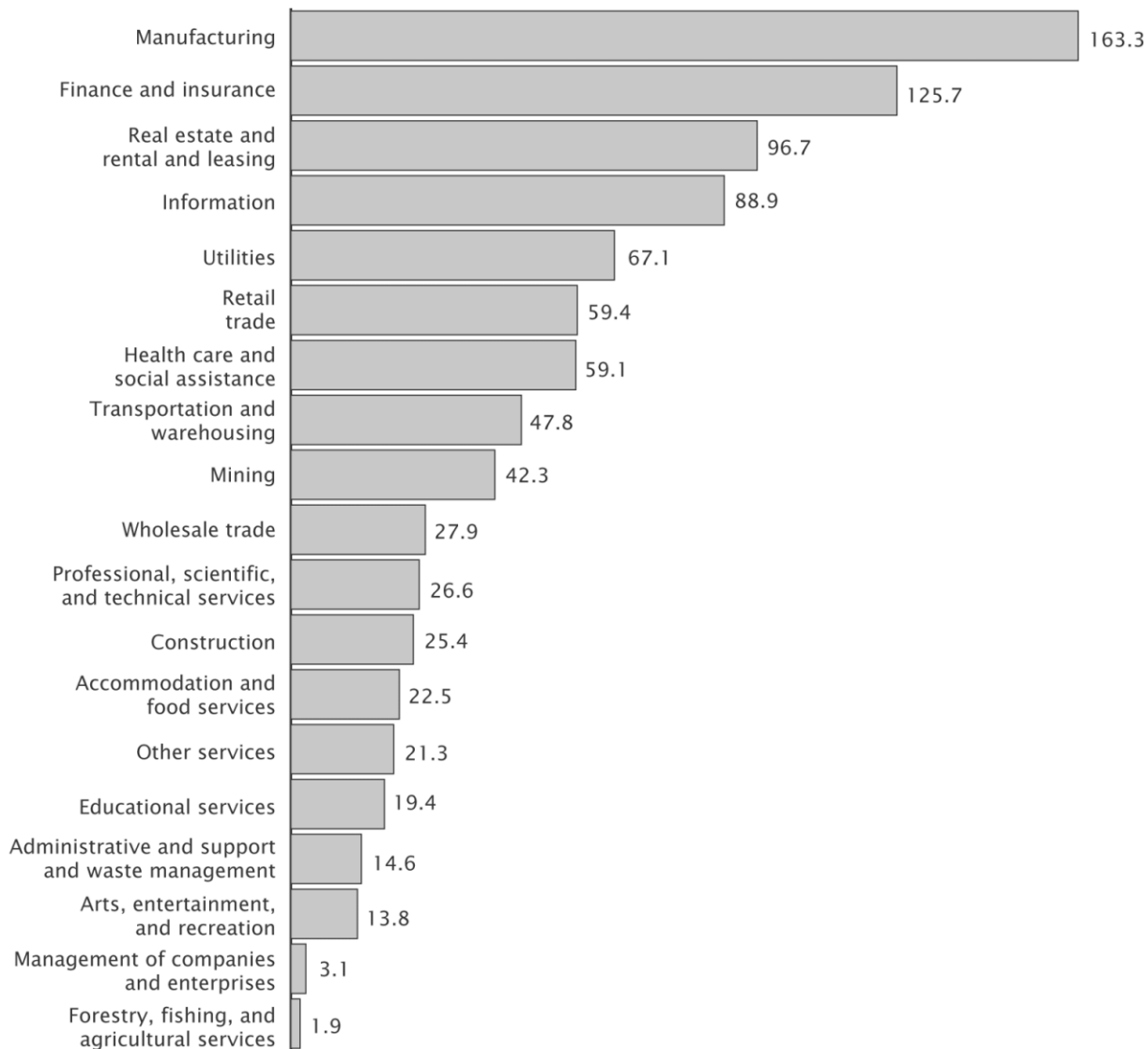
In addition, these companies were asked to report new structures and equipment acquired under capital lease arrangements entered into during the survey year.

The ACE-2 survey form was mailed to a sample of approximately 15,000 businesses without employees. Capital

expenditures data were requested separately for new and used structures and equipment. (Examples of ACE-1(S), ACE-1(M), ACE-1(L), and ACE-2 survey forms are in Appendix D.)

Figure 1.
Capital Expenditures by Business Sectors for Companies With Employees: 2002

(Billion dollars)



SUMMARY OF FINDINGS

In 2002, U.S. businesses invested \$1.008 trillion in capital goods. This is the second consecutive decline in investment spending, down 9.1 percent from the \$1.109 trillion in 2001 and down 13.1 percent from the \$1.161 trillion in 2000.

Although \$926.9 billion, or 91.9 percent of business investment in 2002 was for new structures and equipment, purchases of used structures and equipment at \$81.6 billion increased nearly 22 percent from 2001. Expenditures for structures totaled \$348.9 billion, with \$308.0 billion (88.3 percent) spent for new structures. Spending on structures in 2002 decreased 4.1 percent from the prior year. Spending for equipment totaled \$659.6 billion, with \$618.9 billion (93.8 percent) for new equipment. Equipment spending decreased 11.5 percent from the prior year.

Companies with employees accounted for \$928.0 billion, or 92.0 percent of 2002 investment spending, a decrease of 11.8 percent from 2001. About a third of this investment, \$315.6 billion, was for structures and two thirds, \$612.5 billion, was for equipment. Spending on structures decreased 8.9 percent from 2001, and equipment spending decreased 13.3 percent. Of the 130 industries published in this report, 55 industries showed a decrease in spending, 12 increased their spending, and 63 spent about the same as the prior year.

Spending by companies without employees in 2002 was \$80.4 billion, or 8.0 percent of total business investment. Total spending by these companies increased 41.9 percent from the prior year.

Highlights of capital expenditures by business sector for companies with employees

[Business sector data are based on the 1997 North American Industry Classification System]

Manufacturing. The manufacturing sector spent \$163.3 billion on capital goods in 2002, a decrease of 15.3 percent from 2001. Of the total spending by this sector, \$32.5 billion was for structures, and \$130.8 billion was for equipment.

Investment spending by durable goods manufacturers totaled \$90.1 billion, a decrease of 24.2 percent from 2001 and accounted for nearly all of the manufacturing sectors' decrease in spending.

Most of the durable goods manufacturers' investment, \$74.2 billion, was for equipment, while expenditures for structures amounted to \$15.9 billion. The motor vehicle and parts industry was the largest durable goods investor, spending \$23.6 billion in 2002 about the same as 2001. The semiconductor industry spent \$12.3 billion, a

decrease of 44.3 percent from the prior year. This industry accounted for about a third of the decrease in spending by durable goods manufacturers.

Nondurable goods manufacturers spent \$73.2 billion on capital goods, about the same as the prior year. Spending for structures in 2002 was \$16.7 billion, and for equipment, \$56.6 billion. This trend was seen throughout the nondurable industries with most spending about the same as 2001.

Finance and insurance. The finance and insurance sector was the second largest spender with \$125.7 billion on capital goods in 2002, a decrease of 4.1 percent from the prior year. Of this sector's spending, \$24.9 billion was for structures, and \$100.8 billion was for equipment. The leading industry spender in this sector was nondepository credit intermediation (e.g., sales and lease financing, and credit card issuing) at \$75.9 billion, 60.4 percent of total capital investment in this sector.

Real estate and rental and leasing. This sector spent \$96.7 billion on capital goods in 2002, accounting for 10.4 percent of total capital expenditures by companies with employees. The real estate component of this sector nearly doubled spending from the prior year from \$23.2 billion in 2001 to \$43.9 billion in 2002. In 2002 84.6 percent of spending in the real estate industry was for structures. The rental and leasing component of this sector declined from \$59.2 billion in 2001 to \$52.6 billion in 2002. Virtually all spending in rental and leasing is for equipment.

Information. The information sector spent \$88.9 billion in 2002, a decrease of 38.6 percent from 2001 and compared to a 9.6 percent decrease the prior year. Of this sector's spending, \$26.4 billion was for structures, and \$62.6 billion for equipment. Wired telecommunications carriers were the leading industry spenders in this sector at \$34.8 billion, 39.2 percent of the information sector total, but down from \$72.0 billion in 2001. Wireless communications carriers spent \$20.5 billion, down \$3.5 billion from 2001.

Utilities. The utilities sector spent \$67.1 billion on capital goods in 2002, a decrease of 18.9 percent. This follows an increase of 35.1 percent the prior year. The electric power generation and distribution industry spent \$59.4 billion, or 88.5 percent of this sector's investment, down 19.7 percent from the prior year. The natural gas distributors industry spent \$6.0 billion on capital goods, down 10.5 percent from 2001.

Retail trade. In 2002, the retail trade sector's capital spending was \$59.4 billion, a decrease of 11.3 percent from the prior year. Of this sector's spending, \$25.9 billion was for structures and \$33.4 billion was for equipment.

The general merchandise stores industry spent \$11.4 billion, a decrease of 29.6 percent, and accounted for most of this sectors decrease in spending.

Health care and social assistance. The health care and social assistance sector spent \$59.1 billion for capital expenditures in 2002, an increase of 11.7 percent from the prior year. Spending by the general medical and surgical hospitals industry increased 8.5 percent to \$31.5 billion, and accounted for most of this sector's increase in spending. The nursing and residential care facilities industry spent \$7.4 billion, and the offices of physicians industry spent another \$5.1 billion.

Transportation and warehousing. Investment in this sector was \$47.8 billion in 2002, a decrease of 17.3 percent from the prior year. The air transportation industry accounted for about a fourth of capital spending with \$12.3 billion, down 30.5 percent from 2001, and accounted for most of this sector's spending decrease for equipment. The rail transportation industry with spending at \$6.7 billion, the support activities for transportation industry with spending at \$3.3 billion, and the warehousing and storage industry with spending at \$1.6 billion, decreased 14.9 percent, 45.6 percent, and 39.8 percent respectively. These three industries accounted for most of the decrease in spending for structures.

Mining. The mining sector spent \$42.3 billion on capital goods in 2002, a decrease of 17.5 percent, and following an increase of 20.6 percent in 2001 year. This sector spent significantly more on structures than equipment, \$24.4 billion and \$18.0 billion respectively. The oil and gas extraction industry led this sector's spending with \$32.1 billion in capital expenditures, down nearly 19.5 percent from 2001, and accounted for most of this sector's decrease in spending.

Wholesale trade. The wholesale trade sector spent \$27.9 billion on capital expenditures in 2002, about the same as the prior year. The durable goods industry spent \$18.4 billion, and the nondurable goods industry spent \$9.4 billion.

Professional, scientific, and technical services. This sector spent \$26.6 billion for capital goods in 2002, a decrease of 12.6 percent. The computer systems design industry was the largest spender at \$5.8 billion, a decrease of 34.6 percent from 2001. The architectural and engineering industry, with spending at \$3.6 billion, decreased 25.5 percent from the prior year.

Construction. The construction sector spent \$25.4 billion for capital expenditures in 2002 about the same as 2001. Of this amount, \$23.1 billion, or 90.9 percent was for equipment.

Table A. **Capital Expenditures by Business Sector for Companies With Employees**

Business sector	2002 capital expenditures (billion dollars)	2001 capital expenditures (billion dollars)	Percent change from 2002 to 2001 ¹
Manufacturing	163.3	192.8	-15.3 (±1.7)
Finance and Insurance	125.7	131.1	- 4.1 (±2.8)
Real Estate and Rental and Leasing	96.7	82.7	17.0 (±15.2)
Information	88.9	144.8	-38.6 (±2.5)
Utilities	67.1	82.8	-18.9 (±2.7)
Retail Trade	59.4	66.9	-11.3 (±4.0)
Health Care and Social Assistance	59.1	52.9	11.6 (±7.2)
Transportation and Warehousing	47.8	57.8	-17.3 (±7.6)
Mining	42.3	51.3	-17.5 (±5.2)
Wholesale Trade	27.9	30.0	NS
Professional, Scientific, and Technical	26.6	30.5	-12.6 (±8.0)
Construction	25.4	24.8	NS
Accommodation and Food Services	22.5	21.4	NS
Other Services (Except Public Administration)	21.3	29.0	-26.6 (±17.3)
Educational Services	19.4	17.4	NS
Administrative and Support and Waste Management	14.6	15.8	NS
Arts, Entertainment, and Recreation	13.8	15.0	NS
Management of Companies and Enterprises	3.1	3.0	NS
Forestry, Fishing, and Agricultural Services	1.9	1.5	NS

NS Not statistically significant.

¹This column presents the estimate of change along with a 90-percent confidence interval for the estimate. For approximately 90 percent of all possible samples selected using the same methodology, the interval shown would include the actual (but unknown) population value. For example, the estimate -10.4 (±1.9) indicates the range -12.3 to -8.5 in which the actual change is likely to have occurred. If this range includes zero, it is uncertain whether there was an increase or decrease (i.e., the estimate of change is not statistically significant). See the "Sampling Variability" section of Appendix C for more information on confidence intervals.

Accommodation and food services. This sector's capital spending in 2002 amounted to \$22.5 billion. The food services and drinking places industry spent \$11.6 billion for capital expenditures in 2002. The traveler accommodation services industry, which includes hotels and casino hotels, spent \$10.9 billion on capital expenditures.

Other services (except public administration). This sector, which includes various types of organizations and membership groups, repair and maintenance services, and personal services, had \$21.3 billion in capital expenditures in 2002. This represents a decrease of 26.6 percent in this sector's spending, most of which was for structures. The religious, social advocacy, and organizations industry was the largest spender in 2002, with \$13.3 billion, a decrease of 34.3 percent from the prior year.

Educational services. The educational services sector spent \$19.4 billion on capital expenditures in 2002, an increase of about 11.9 percent from the prior year. Spending for structures was significantly more than for equipment, with structures totaling \$14.6 billion and equipment, \$4.8 billion.

Administrative and support and waste management. This sector spent \$14.6 billion for capital goods in 2002. The office administrative support industry spent \$3.8 billion for capital goods. The investigation, security, and services to buildings industry spent \$3.7 billion, while the waste management industry spent \$3.5 billion.

Arts, entertainment, and recreation. This sector spent \$13.8 billion for capital goods in 2002. The amusement, gambling, and recreation industry spent \$9.9 billion, or 71.8 percent of this sector's total expenditures.

Note: *Revised 2001 Annual Capital Expenditures Survey data and associated relative standard error tables are included in this publication.*

The data in this report are subject to sampling variability, as well as nonsampling error. Sources of nonsampling

error include errors of response, nonreporting, and coverage. Further details concerning survey design, methodology, and data limitations are contained in the appendixes of this publication. level totals.

ABBREVIATIONS AND SYMBOLS

The following abbreviations and symbols are used in this publication:

- Represents zero.
- (D) Withheld to avoid disclosing data for individual companies, data are included in higher level totals.
- (NA) Not available.
- (X) Not applicable.
- (Z) Less than half of unit shown.

ELECTRONIC ACCESS OF DATA

The 2002 Annual Capital Expenditures Survey data are available electronically on the Internet at this address: (<http://www.census.gov/csd/ace/>). For further information regarding electronic releases, call 301-763-INFO (4636).

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U.S. Census Bureau
Company Statistics Division
Business Investment Branch
FB 3 Room 1285
Washington, DC 20233-6400

Figure 2.
Capital Expenditures for Structures and Equipment by Companies With and Without Employees: 2002

(Billion dollars)

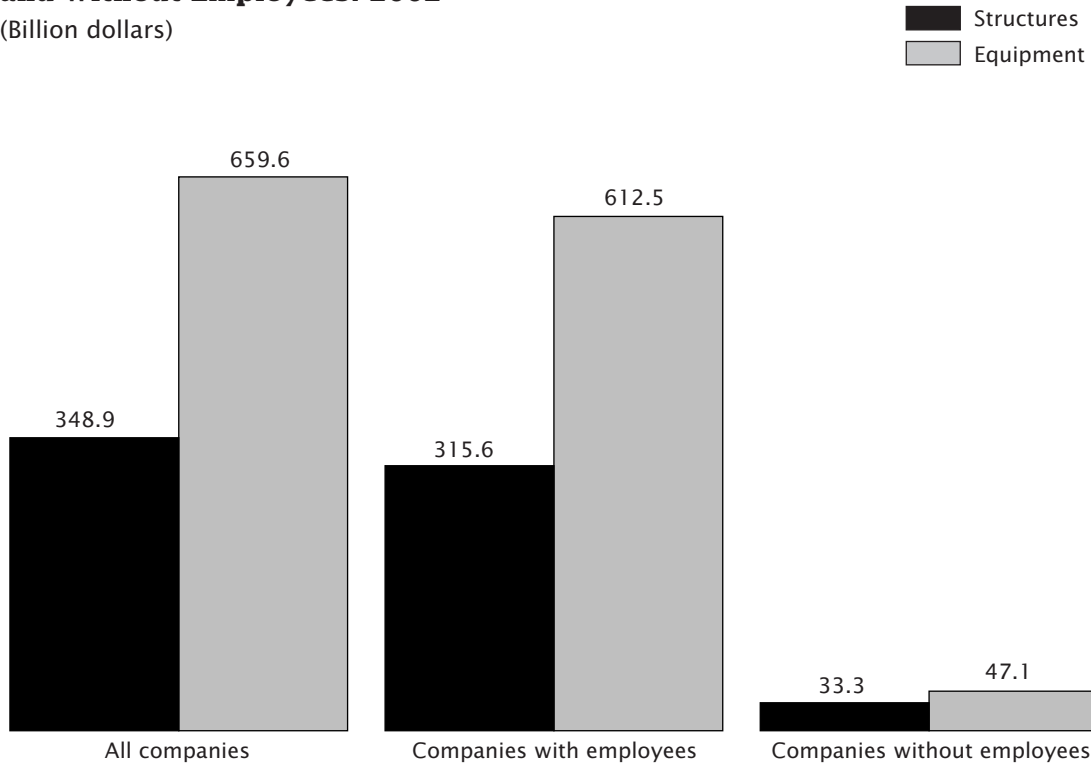


Figure 3.
Capital Expenditures for Structures and Equipment for Companies With Employees: 2002 and 2001 Revised

(Billion dollars)

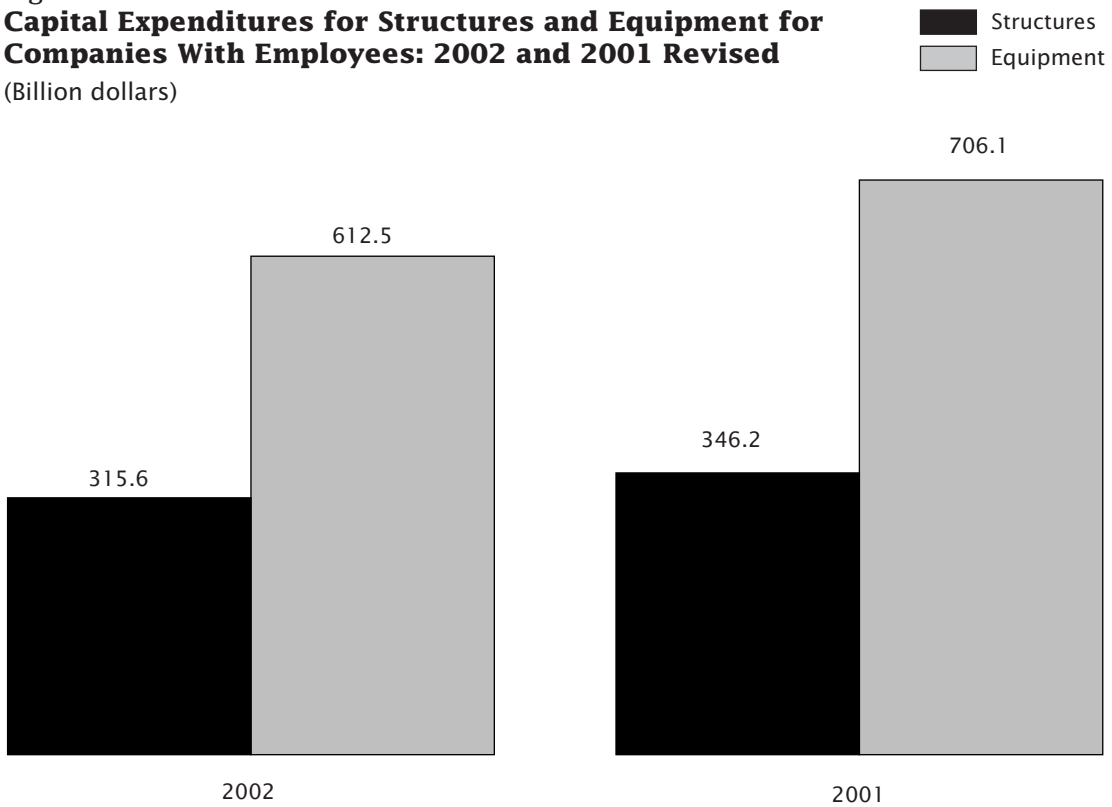


Figure 4.
Capital Expenditures Distribution for New and Used Structures and Equipment for Companies With Employees: 2002
 (Percent)

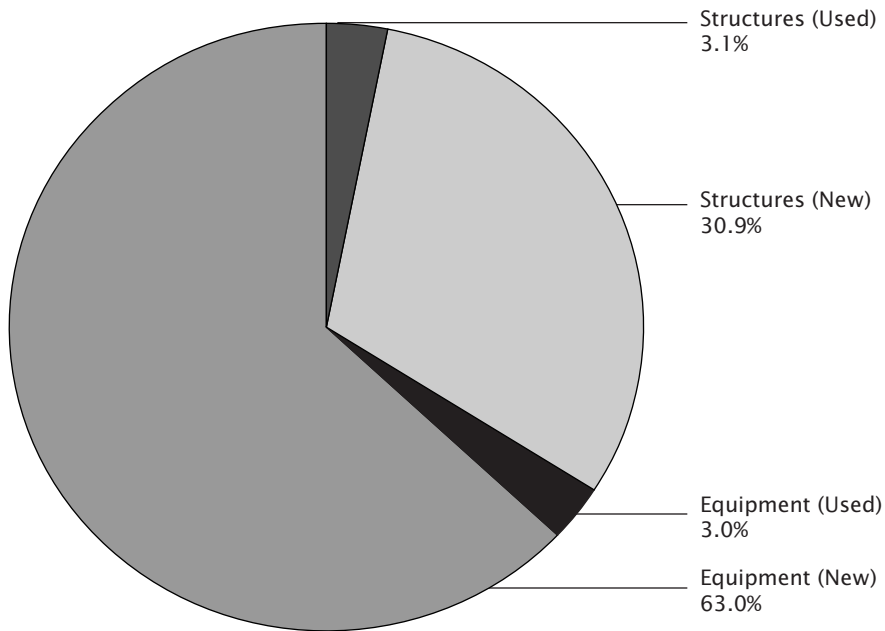


Figure 5.
Capital Expenditures Distribution for New and Used Structures and Equipment for Companies Without Employees: 2002
 (Percent)

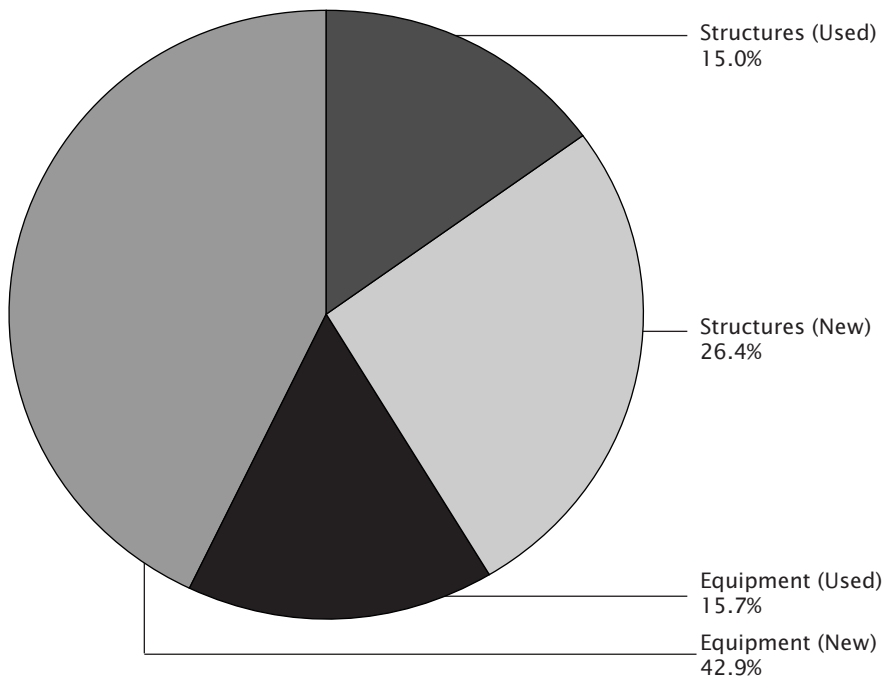


Figure 6.
Capital Expenditures for Structures and Equipment by Selected Business Sectors for Companies With Employees: 2002

(Billion dollars)

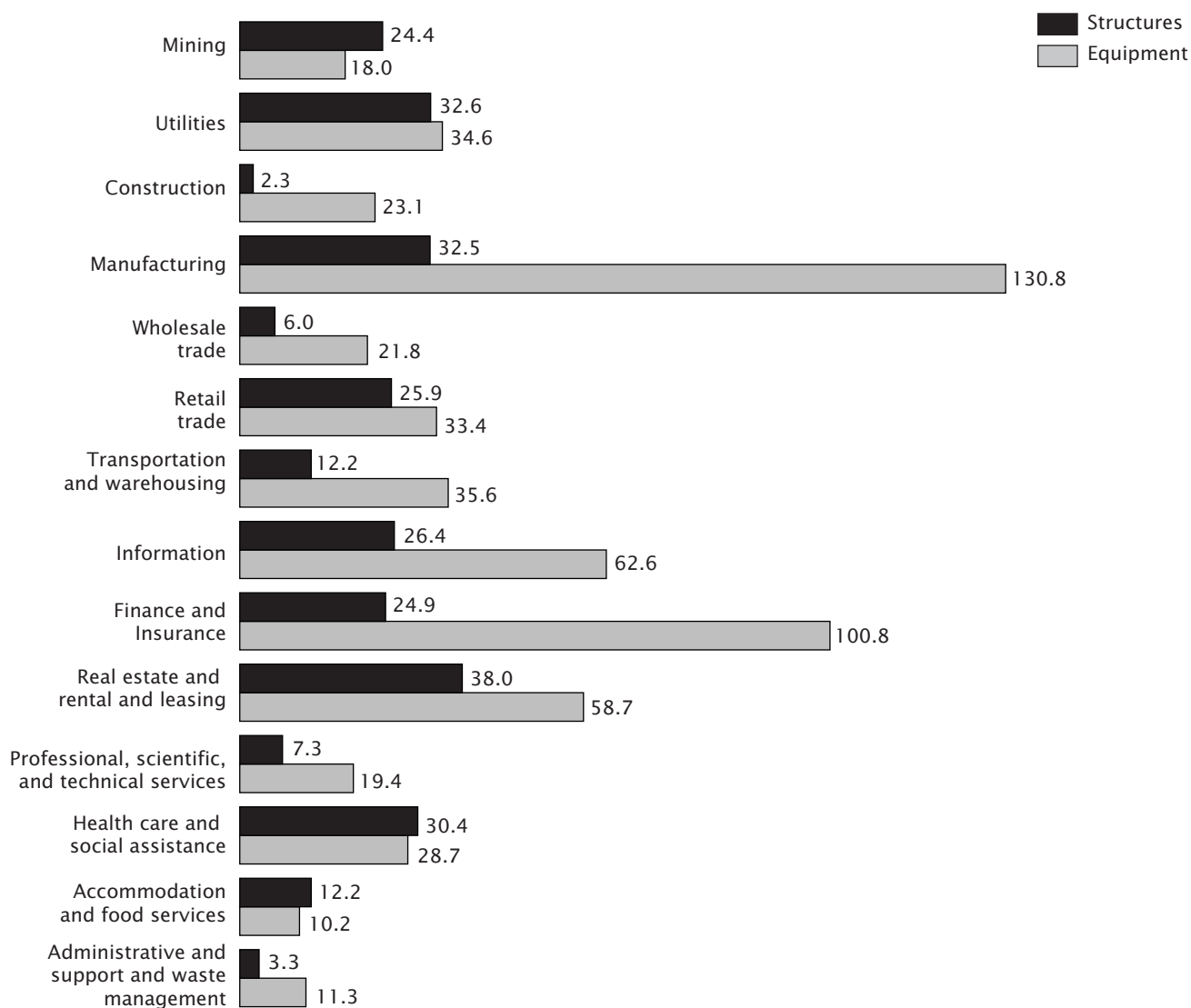


Table 1a. Capital Expenditures for Structures and Equipment: 2002

[Millions of current dollars. For meaning of abbreviations and symbols, see introductory text. See Appendix A for definition of terms]

Capital expenditures	Capital expenditures for all companies	Capital expenditures for companies with employees	Capital expenditures for companies without employees
Total	1 008 450	928 046	80 404
Structures	348 894	315 579	33 316
New	308 027	286 777	21 250
Used	40 867	28 801	12 066
Equipment	659 556	612 467	47 088
New	618 872	584 422	34 450
Used	40 684	28 045	12 638
Not distributed as structures or equipment	-	-	-
Capital Lease and Capitalized Interest Expenditures¹			
Capital leases	15 654	15 412	242
Capitalized interest ²	(NA)	(NA)	(NA)

¹Included in data shown above.

²Collection discontinued.

Note: Detail may not add to total because of rounding.

Table 1b. Capital Expenditures for Structures and Equipment: 2001 Revised

[Millions of current dollars. For meaning of abbreviations and symbols, see introductory text. See Appendix A for definition of terms]

Capital expenditures	Capital expenditures for all companies	Capital expenditures for companies with employees	Capital expenditures for companies without employees
Total	1 109 004	1 052 344	56 660
Structures	363 748	346 221	17 527
New	335 538	323 871	11 667
Used	28 210	22 349	5 860
Equipment	745 256	706 123	39 133
New	706 617	679 090	27 528
Used	38 639	27 033	11 605
Not distributed as structures or equipment	-	-	-
Capital Lease and Capitalized Interest Expenditures¹			
Capital leases	15 529	15 500	29
Capitalized interest	(NA)	11 969	(NA)

¹Included in data shown above.

Note: Detail may not add to total because of rounding.

Table 1c. **Relative Standard Errors for Capital Expenditures for Structures and Equipment: 2002**

[Percent. For meaning of abbreviations and symbols, see introductory text. See Appendix A for definition of terms]

Capital expenditures	Capital expenditures for all companies	Capital expenditures for companies with employees	Capital expenditures for companies without employees
Total	1.2	1.1	7.2
Structures	2.8	2.5	14.6
New	2.7	2.6	15.0
Used	10.4	5.8	30.3
Equipment	0.6	0.6	5.2
New	0.6	0.6	6.8
Used	4.3	5.3	4.6
Not distributed as structures or equipment	-	-	-
Capital Lease and Capitalized Interest Expenditures			
Capital leases	6.4	6.1	48.6
Capitalized interest	(NA)	(NA)	(NA)

Table 1d. **Relative Standard Errors for Capital Expenditures for Structures and Equipment: 2001 Revised**

[Percent. For meaning of abbreviations and symbols, see introductory text. See Appendix A for definition of terms]

Capital expenditures	Capital expenditures for all companies	Capital expenditures for companies with employees	Capital expenditures for companies without employees
Total	0.9	0.8	5.4
Structures	1.4	1.5	11.3
New	1.3	1.4	8.5
Used	6.0	6.5	26.1
Equipment	1.0	0.8	6.3
New	0.9	0.8	6.5
Used	4.4	4.4	8.8
Not distributed as structures or equipment	-	-	-
Capital Lease and Capitalized Interest Expenditures			
Capital leases	6.7	6.8	71.9
Capitalized interest	(NA)	3.0	(NA)

Table 2a. **Capital Expenditures and Percent Change for Companies With Employees by Major Industry Sector: 2002, 2001 Revised, and 2000 Revised**

[Millions of current dollars. For meaning of abbreviations and symbols, see introductory text. See Appendix A for definition of terms]

NAICS code	Industry	2002 capital expenditures	Percent change (2002-2001)	2001 capital expenditures	Percent change (2001-2000)	2000 capital expenditures
	Total expenditures	928 046	-11.8	1 052 344	-3.4	1 089 862
	By industry	928 046	-11.8	1 052 344	-3.4	1 089 862
113-115	Forestry, fishing, and agricultural services	1 902	24.2	1 532	2.9	1 488
21	Mining	42 309	-17.5	51 278	20.6	42 522
22	Utilities	67 137	-18.9	82 823	35.1	61 302
23	Construction	25 372	2.3	24 802	-1.0	25 049
31-33	Manufacturing	163 291	-15.3	192 835	-10.2	214 827
321, 327, 33	Durable goods industries	90 059	-24.2	118 875	-11.1	133 786
31, 322-326	Nondurable goods industries	73 233	-1.0	73 959	-8.7	81 041
42	Wholesale trade	27 859	-7.1	29 981	-10.7	33 579
44-45	Retail trade	59 368	-11.3	66 917	-4.1	69 791
48-49	Transportation and warehousing	47 774	-17.3	57 756	-3.5	59 851
51	Information	88 924	-38.6	144 793	-9.6	160 177
52	Finance and insurance	125 697	-4.1	131 105	-1.9	133 684
53	Real estate and rental and leasing	96 720	17.0	82 674	-10.6	92 456
54	Professional, scientific, and technical services	26 635	-12.6	30 464	-10.5	34 055
55	Management of companies and enterprises	3 141	3.5	3 035	-39.9	5 054
56	Administrative and support and waste management	14 590	-7.6	15 785	-9.8	17 506
61	Educational services	19 446	11.9	17 377	-4.6	18 223
62	Health care and social assistance	59 097	11.6	52 932	1.5	52 166
71	Arts, entertainment, and recreation	13 823	-7.7	14 974	-21.7	19 125
72	Accommodation and food services	22 461	5.1	21 365	-18.8	26 307
81	Other services (except public administration)	21 286	-26.6	29 006	37.3	21 125
	Structure and equipment expenditures serving multiple industry categories	1 213	33.1	911	-42.0	1 572

Note: Detail may not add to total because of rounding.

Table 2b. **Relative Standard Errors for Capital Expenditures and Standard Error of Percent Change for Companies With Employees by Major Industry Sector: 2002, 2001 Revised, and 2000 Revised**

[Millions of current dollars. For meaning of abbreviations and symbols, see introductory text. See Appendix A for definition of terms]

NAICS code	Industry	2002 capital expenditures (percent)	Percent change (2002-2001)	2001 capital expenditures (percent)	Percent change (2001-2000)	2000 capital expenditures (percent)
	Total expenditures	1.1	1.2	0.8	1.3	1.1
	By industry	1.1	1.2	0.8	1.3	1.1
113-115	Forestry, fishing, and agricultural services	12.5	22.6	13.1	16.3	8.9
21	Mining	1.4	3.2	3.6	8.3	5.9
22	Utilities	1.7	1.7	1.1	14.1	10.4
23	Construction	6.6	9.5	6.6	8.8	6.0
31-33	Manufacturing	1.1	1.0	(Z)	1.2	1.2
321, 327, 33	Durable goods industries	1.1	1.0	0.8	1.7	1.7
31, 322-326	Nondurable goods industries	1.6	2.0	1.2	1.9	1.7
42	Wholesale trade	7.0	9.3	7.1	9.0	7.1
44-45	Retail trade	1.6	2.4	2.2	2.9	2.1
48-49	Transportation and warehousing	1.8	4.6	5.3	6.0	3.3
51	Information	1.3	1.5	2.1	2.8	2.3
52	Finance and insurance	1.1	1.7	1.4	1.6	0.9
53	Real estate and rental and leasing	7.4	9.2	2.7	4.1	3.7
54	Professional, scientific, and technical services	2.6	4.8	4.9	5.5	3.8
55	Management of companies and enterprises	4.6	7.1	5.1	12.0	19.4
56	Administrative and support and waste management	5.0	5.4	3.1	4.7	4.2
61	Educational services	4.3	5.7	2.7	6.7	6.5
62	Health care and social assistance	2.1	4.4	3.3	5.1	3.7
71	Arts, entertainment, and recreation	5.5	7.6	6.1	8.2	8.6
72	Accommodation and food services	6.7	9.4	6.0	13.2	15.1
81	Other services (except public administration)	6.9	10.5	12.6	21.3	9.1
	Structure and equipment expenditures serving multiple industry categories	(Z)	1.8	1.3	4.5	7.7

Table 3a. Capital Expenditures for Structures and Equipment for Companies With Employees by Major Industry Sector: 2002 and 2001 Revised

[Millions of current dollars. For meaning of abbreviations and symbols, see introductory text. See Appendix A for definition of terms]

NAICS code	Industry	Total expenditures	Expenditures for structures			Expenditures for equipment			Not distributed as structures or equipment
			Total	New	Used	Total	New	Used	
	Total expenditures	2002.. 928 046	315 579	286 777	28 801	612 467	584 422	28 045	—
	2001..	1 052 344	346 221	323 871	22 349	706 123	679 090	27 033	—
	By industry	2002.. 928 046	315 579	286 777	28 801	612 467	584 422	28 045	—
	2001..	1 052 344	346 221	323 871	22 349	706 123	679 090	27 033	—
113-115	Forestry, fishing, and agricultural services	2002.. 1 902	184	118	66	1 718	1 311	407	—
	2001..	1 532	226	149	77	1 306	1 091	215	—
21	Mining	2002.. 42 309	24 354	23 444	910	17 955	16 419	1 536	—
	2001..	51 278	32 678	31 825	853	18 600	17 567	1 033	—
22	Utilities	2002.. 67 137	32 558	31 064	1 494	34 579	34 382	196	—
	2001..	82 823	38 093	36 504	1 588	44 731	42 939	1 792	—
23	Construction	2002.. 25 372	2 317	1 616	700	23 055	19 249	3 806	—
	2001..	24 802	3 859	3 389	470	20 943	17 432	3 511	—
31-33	Manufacturing	2002.. 163 291	32 519	30 884	1 635	130 772	124 754	6 018	—
	2001..	192 835	39 815	38 001	1 814	153 019	148 397	4 623	—
321, 327, 33	Durable goods industries	2002.. 90 059	15 859	15 073	786	74 199	71 373	2 826	—
	2001..	118 875	22 032	20 701	1 331	96 844	94 251	2 592	—
31, 322-326	Nondurable goods industries	2002.. 73 233	16 660	15 811	849	56 573	53 381	3 192	—
	2001..	73 959	17 784	17 301	483	56 176	54 145	2 030	—
42	Wholesale trade	2002.. 27 859	6 014	5 573	441	21 846	19 490	2 355	—
	2001..	29 981	6 932	5 357	1 575	23 049	20 757	2 292	—
44-45	Retail trade	2002.. 59 368	25 937	24 702	1 234	33 432	31 559	1 873	—
	2001..	66 917	30 010	29 118	892	36 906	35 074	1 833	—
48-49	Transportation and warehousing	2002.. 47 774	12 181	10 255	1 926	35 593	31 890	3 713	—
	2001..	57 756	16 594	14 479	2 116	41 161	38 521	2 640	—
51	Information	2002.. 88 924	26 361	26 226	135	62 562	62 260	303	—
	2001..	144 793	41 742	41 384	358	103 051	102 410	641	—
52	Finance and insurance	2002.. 125 697	24 934	19 815	5 119	100 763	100 217	546	—
	2001..	131 105	22 744	19 571	3 173	108 361	107 268	1 093	—
53	Real estate and rental and leasing	2002.. 96 720	38 004	31 644	6 360	58 717	56 479	2 238	—
	2001..	82 674	20 489	17 325	3 164	62 185	60 295	1 891	—
54	Professional, scientific, and technical services	2002.. 26 635	7 279	6 574	706	19 356	18 576	780	—
	2001..	30 464	7 258	6 793	465	23 206	22 330	876	—
55	Management of companies and enterprises	2002.. 3 141	1 068	1 048	20	2 073	2 058	16	—
	2001..	3 035	933	869	64	2 102	2 019	83	—
56	Administrative and support and waste management	2002.. 14 590	3 271	2 943	328	11 319	10 461	857	—
	2001..	15 785	3 527	3 367	160	12 258	11 644	613	—
61	Educational services	2002.. 19 446	14 640	13 586	1 055	4 806	4 620	186	—
	2001..	17 377	12 852	11 860	991	4 525	4 238	287	—
62	Health care and social assistance	2002.. 59 097	30 350	27 332	3 018	28 747	27 922	825	—
	2001..	52 932	27 030	25 241	1 789	25 902	24 573	1 329	—
71	Arts, entertainment, and recreation	2002.. 13 823	7 942	7 497	445	5 881	5 601	280	—
	2001..	14 974	8 998	8 157	841	5 976	5 590	386	—
72	Accommodation and food services	2002.. 22 461	12 212	10 903	1 309	10 249	9 294	955	—
	2001..	21 365	12 248	11 402	846	9 117	7 921	1 196	—
81	Other services (except public administration)	2002.. 21 286	13 260	11 362	1 899	8 026	6 876	1 149	—
	2001..	29 006	20 031	18 918	1 112	8 976	8 300	676	—
	Structure and equipment expenditures serving multiple industry categories	2002.. 1 213	193	191	3	1 020	1 014	6	—
	2001..	911	163	162	—	749	725	24	—

Note: Detail may not add to total because of rounding.

Table 3b. **Relative Standard Errors for Capital Expenditures for Structures and Equipment for Companies With Employees by Major Industry Sector: 2002 and 2001 Revised**

[Percent. For meaning of abbreviations and symbols, see introductory text. See Appendix A for definition of terms]

NAICS code	Industry	Total expenditures	Expenditures for structures			Expenditures for equipment			Not distributed as structures or equipment	
			Total	New	Used	Total	New	Used		
	Total expenditures	2002..	1.1	2.5	2.6	5.8	0.6	0.6	5.3	—
	2001..	0.8	1.5	1.4	6.5	0.8	0.8	4.4	—	
	By industry	2002..	1.1	2.5	2.6	5.8	0.6	0.6	5.3	—
	2001..	0.8	1.5	1.4	6.5	0.8	0.8	4.4	—	
113-115	Forestry, fishing, and agricultural services	2002..	12.5	18.1	9.6	43.0	14.0	12.4	26.3	—
	2001..	13.1	17.0	26.1	2.9	15.4	16.5	20.7	—	
21	Mining	2002..	1.4	1.7	1.8	7.6	1.8	1.5	8.6	—
	2001..	3.6	5.0	4.6	36.1	3.5	3.6	8.1	—	
22	Utilities	2002..	1.7	3.7	3.9	1.7	1.1	1.1	9.0	—
	2001..	1.1	1.4	1.5	4.1	1.6	1.7	0.1	—	
23	Construction	2002..	6.6	9.1	9.2	19.9	6.9	7.6	9.3	—
	2001..	6.6	16.4	17.8	24.4	6.8	6.8	13.9	—	
31-33	Manufacturing	2002..	1.1	3.1	3.3	9.9	1.0	0.9	7.9	—
	2001..	0.5	1.2	1.3	4.4	0.6	0.7	6.3	—	
321, 327, 33	Durable goods industries	2002..	1.1	3.0	3.0	10.3	1.0	0.9	7.2	—
	2001..	0.8	2.5	2.6	5.9	0.8	0.9	7.7	—	
31, 322-326	Nondurable goods industries	2002..	1.6	5.7	6.1	12.2	1.7	1.4	16.3	—
	2001..	1.2	3.2	3.2	4.9	1.3	1.4	12.2	—	
42	Wholesale trade	2002..	7.0	12.5	13.7	36.3	7.8	7.1	26.2	—
	2001..	7.1	11.4	12.7	38.6	7.1	6.6	26.1	—	
44-45	Retail trade	2002..	1.6	1.8	1.6	23.1	2.2	2.2	15.8	—
	2001..	2.2	2.2	2.2	12.0	3.0	2.9	21.8	—	
48-49	Transportation and warehousing	2002..	1.8	1.9	2.2	1.7	2.5	1.9	19.6	—
	2001..	5.3	11.5	13.1	19.5	3.6	3.5	11.0	—	
51	Information	2002..	1.3	2.3	2.2	21.7	1.0	1.0	7.6	—
	2001..	2.1	1.6	1.5	34.8	2.6	2.7	43.6	—	
52	Finance and insurance	2002..	1.1	4.7	2.9	19.1	0.5	0.5	25.7	—
	2001..	1.4	7.6	5.2	27.7	0.8	0.4	58.2	—	
53	Real estate and rental and leasing	2002..	7.4	17.6	19.9	22.6	3.9	4.2	18.1	—
	2001..	2.7	10.0	10.9	16.1	1.7	1.4	24.1	—	
54	Professional, scientific, and technical services	2002..	2.6	5.4	6.2	11.3	3.3	3.4	10.9	—
	2001..	4.9	5.5	5.5	8.8	4.9	5.0	8.4	—	
55	Management of companies and enterprises	2002..	4.6	5.6	5.7	9.8	6.5	6.6	46.6	—
	2001..	5.1	12.5	12.5	47.3	3.5	3.5	29.9	—	
56	Administrative and support and waste management	2002..	5.0	14.9	16.7	9.7	5.2	5.4	16.1	—
	2001..	3.1	5.2	5.4	2.8	3.8	4.0	17.4	—	
61	Educational services	2002..	4.3	4.9	5.1	10.4	5.0	5.2	19.9	—
	2001..	2.7	3.4	3.7	11.1	4.2	4.5	15.9	—	
62	Health care and social assistance	2002..	2.1	3.3	2.9	15.0	1.9	1.9	11.2	—
	2001..	3.3	4.7	5.1	4.6	4.1	3.5	21.3	—	
71	Arts, entertainment, and recreation	2002..	5.5	7.4	8.0	21.7	6.3	6.8	17.7	—
	2001..	6.1	5.1	5.1	28.2	11.3	12.1	13.2	—	
72	Accommodation and food services	2002..	6.7	8.6	9.2	33.5	6.2	7.3	12.8	—
	2001..	6.0	8.5	9.2	18.1	5.2	5.7	22.7	—	
81	Other services (except public administration)	2002..	6.9	11.3	13.9	21.9	7.8	7.3	25.8	—
	2001..	12.6	17.3	18.2	13.3	6.2	6.4	19.7	—	
	Structure and equipment expenditures serving multiple industry categories	2002..	0.5	2.0	2.0	0.0	0.2	0.2	11.8	—
	2001..	1.3	0.2	0.2	0.0	1.6	1.6	0.0	—	

Table 4a. Capital Expenditures for Structures and Equipment for Companies With Employees by Industry: 2002

[Millions of current dollars. For meaning of abbreviations and symbols, see introductory text. See Appendix A for definition of terms]

NAICS code	Industry	Total expenditures	Total new expenditures	Expenditures for structures			Expenditures for equipment			Not distributed as structures or equipment
				Total	New	Used	Total	New	Used	
	Total expenditures	928 046	871 199	315 579	286 777	28 801	612 467	584 422	28 045	-
	By industry	928 046	871 199	315 579	286 777	28 801	612 467	584 422	28 045	-
113-115	Forestry, fishing, and agricultural services	1 902	1 430	184	118	66	1 718	1 311	407	-
113, 114, 115	Forestry, logging, fishing, hunting, trapping, and agricultural support activities	1 902	1 430	184	118	66	1 718	1 311	407	-
21	Mining	42 309	39 863	24 354	23 444	910	17 955	16 419	1 536	-
2111	Oil and gas extraction	32 142	31 145	21 328	20 656	672	10 814	10 489	325	-
2121	Coal mining	2 127	1 953	1 076	1 073	4	1 051	880	171	-
2122	Metal ore mining	689	665	219	204	15	470	461	10	-
2123	Nonmetallic mineral mining and quarrying	1 873	1 371	322	269	53	1 550	1 102	448	-
213111, 213112	Support activities for oil and gas operations	5 231	4 556	1 367	1 202	165	3 864	3 355	509	-
213113, 213114, 213115	Support activities for solid mineral operations	247	173	41	41	1	206	133	74	-
22	Utilities	67 137	65 446	32 558	31 064	1 494	34 579	34 382	196	-
2211	Electric power generation, transmission, and distribution	59 384	57 831	28 097	(D)	(D)	31 287	(D)	(D)	-
2212	Natural gas distribution	5 959	5 902	3 044	3 024	20	2 915	2 878	37	-
2213	Water, sewage, and other systems	1 794	1 713	1 417	(D)	(D)	377	(D)	(D)	-
23	Construction	25 372	20 865	2 317	1 616	700	23 055	19 249	3 806	-
233	Building, developing, and general contracting	6 390	5 137	1 168	792	376	5 222	4 345	877	-
234	Heavy construction	6 081	4 704	370	325	45	5 711	4 379	1 332	-
235	Special trade contractors	12 901	11 024	779	500	279	12 122	10 525	1 597	-
31-33	Manufacturing	163 291	155 638	32 519	30 884	1 635	130 772	124 754	6 018	-
321, 327, 33	Durable goods industries	90 059	86 447	15 859	15 073	786	74 199	71 373	2 826	-
321	Wood product manufacturing	2 729	2 288	773	726	47	1 956	1 562	394	-
3271, 3272	Clay and glass products manufacturing	1 625	1 533	204	187	17	1 421	1 346	75	-
3273, 3274, 3279	Cement, concrete, lime, gypsum, and other nonmetallic mineral product manufacturing	4 347	3 864	1 053	958	95	3 294	2 906	388	-
3311, 3312	Iron and steel mills, ferroalloy manufacturing, and steel product manufacturing from purchased steel	1 630	1 531	120	113	7	1 509	1 418	91	-
3313, 3314	Nonferrous metals production and processing	1 225	1 186	174	169	5	1 051	1 017	34	-
3315	Ferrous and nonferrous foundries	763	717	124	121	3	639	596	43	-
332	Fabricated metal product manufacturing	6 191	5 723	845	780	65	5 346	4 943	403	-
3331	Agriculture, construction, and mining machinery manufacturing	1 607	1 512	250	222	28	1 357	1 290	67	-
3332, 3335, 3339	Industrial, metalworking, and general purpose machinery manufacturing	3 263	3 090	835	797	38	2 428	2 293	135	-
3333, 3334	Commercial, service industry, temperature control, and air-flow control machinery manufacturing	1 301	1 130	297	240	57	1 003	890	114	-
3336	Engine, turbine, and power transmission equipment manufacturing	1 472	1 448	197	195	2	1 274	1 253	21	-
3341	Computer and peripheral equipment manufacturing	2 781	2 734	407	377	29	2 374	2 356	18	-
3342, 3343	Communications, audio and video equipment manufacturing	5 324	5 228	2 175	2 151	24	3 150	3 077	72	-
3344	Semiconductor and other electronic component manufacturing	12 267	11 987	1 803	1 746	57	10 464	10 241	223	-
3345	Navigational, measuring, electromedical, and control instruments manufacturing	2 955	2 858	686	638	48	2 269	2 220	49	-
3346	Manufacturing and reproducing magnetic and optical media	502	486	45	44	1	458	442	16	-
335	Electrical equipment, appliance, and component manufacturing	3 951	3 777	851	824	27	3 100	2 953	147	-
3361, 3362, 3363	Motor vehicle, body, trailer, and parts manufacturing	23 551	23 328	2 190	2 121	69	21 361	21 207	154	-
3364	Aerospace product and parts manufacturing	3 239	3 108	665	616	49	2 574	2 492	82	-
3365, 3366, 3369	Other transportation equipment manufacturing	1 467	1 378	308	304	4	1 158	1 074	85	-
337	Furniture and related product manufacturing	1 453	1 370	279	268	12	1 173	1 102	71	-
3391	Medical equipment and supplies manufacturing	4 188	4 020	1 151	1 064	86	3 037	2 955	82	-
3399	Other miscellaneous manufacturing	2 228	2 150	426	410	16	1 802	1 739	62	-
31, 322-326	Nondurable goods industries	73 233	69 191	16 660	15 811	849	56 573	53 381	3 192	-
311	Food manufacturing	13 289	12 371	2 950	2 746	204	10 339	9 626	714	-
3121	Beverage manufacturing	4 723	4 575	848	776	72	3 875	3 800	75	-
3122	Tobacco manufacturing	547	522	54	(D)	(D)	493	(D)	(D)	-
313, 314	Textile mills and textile product mills	2 686	2 268	896	817	78	1 790	1 451	339	-
315	Apparel manufacturing	1 148	994	183	173	10	966	821	144	-
316	Leather and allied product manufacturing	172	167	40	39	1	133	128	5	-
322	Paper manufacturing	6 402	6 157	811	775	36	5 591	5 382	209	-
323	Printing and related support activities	4 330	3 495	428	369	59	3 902	3 126	776	-
324	Petroleum and coal products manufacturing	6 422	6 128	1 751	(D)	(D)	4 671	(D)	(D)	-
3251, 3252	Basic chemical, resin, synthetic rubber, and fiber manufacturing	9 356	9 281	1 475	1 461	14	7 880	7 820	60	-
3253	Pesticide, fertilizer, and other agricultural chemical manufacturing	1 428	1 414	226	223	3	1 201	1 191	10	-
3254	Pharmaceutical and medicine manufacturing	11 284	10 753	4 849	4 748	101	6 435	6 005	430	-
3255, 3256, 3259	Paint, adhesive, soap, and other chemical manufacturing	4 145	4 057	1 406	1 377	28	2 740	2 679	60	-
326	Plastics and rubber products manufacturing	7 301	7 008	745	671	74	6 555	6 337	218	-

See note at end of table.

Table 4a. Capital Expenditures for Structures and Equipment for Companies With Employees by Industry: 2002—Con.

[Millions of current dollars. For meaning of abbreviations and symbols, see introductory text. See Appendix A for definition of terms]

NAICS code	Industry	Total expenditures	Total new expenditures	Expenditures for structures			Expenditures for equipment			Not distributed as structures or equipment
				Total	New	Used	Total	New	Used	
42	Wholesale trade	27 859	25 063	6 014	5 573	441	21 846	19 490	2 355	—
421	Wholesale trade, durable goods	18 433	16 822	3 547	3 211	336	14 885	13 611	1 274	—
422	Wholesale trade, nondurable goods	9 427	8 241	2 466	2 362	104	6 960	5 879	1 081	—
44-45	Retail trade	59 368	56 261	25 937	24 702	1 234	33 432	31 559	1 873	—
441	Motor vehicle and parts dealers	4 501	4 040	2 010	1 815	195	2 491	2 225	266	—
443	Electronics and appliance stores	2 125	2 039	604	548	56	1 521	1 491	30	—
445	Food and beverage stores	13 225	12 546	6 216	6 045	171	7 009	6 501	508	—
448	Clothing and clothing accessories stores	5 936	5 631	1 872	1 751	121	4 064	3 880	184	—
452	General merchandise stores	11 422	11 400	6 312	6 304	7	5 110	5 095	15	—
454	Nonstore retailers	2 371	2 193	379	350	29	1 992	1 843	148	—
442, 444, 446, 447, 451, 453	Other retail trade stores, including gasoline stations	19 789	18 412	8 544	7 889	655	11 245	10 523	722	—
48-49	Transportation and warehousing ..	47 774	42 136	12 181	10 255	1 926	35 593	31 880	3 713	—
481	Air transportation	12 299	11 538	783	696	88	11 516	10 843	673	—
482	Rail transportation	6 659	4 984	5 110	(D)	(D)	1 549	(D)	(D)	—
483	Water transportation	2 081	1 820	159	127	32	1 922	1 693	229	—
484	Truck transportation	9 327	7 531	455	413	42	8 872	7 118	1 754	—
485	Transit and ground passenger transportation	1 928	1 721	355	338	16	1 573	1 383	190	—
4861, 4869	Pipeline transportation of crude oil, refined petroleum, and miscellaneous products, except natural gas	1 762	1 640	418	300	118	1 344	1 340	4	—
4862	Pipeline transportation of natural gas	5 491	5 474	2 927	(D)	(D)	2 564	(D)	(D)	—
487	Scenic and sightseeing transportation	101	81	24	12	12	77	69	8	—
488	Support activities for transportation	3 298	3 078	866	741	125	2 431	2 337	94	—
492	Couriers and messengers	3 204	2 817	379	379	—	2 825	2 438	387	—
493	Warehousing and storage	1 625	1 452	704	583	122	921	869	51	—
51	Information	88 924	88 486	26 361	26 226	135	62 562	62 260	303	—
5111	Newspaper, periodical, book, and database publishers	4 599	4 488	1 055	995	60	3 544	3 494	51	—
5112	Software publishers	3 189	3 136	739	717	21	2 450	2 419	32	—
512	Motion picture and sound recording industries	2 409	2 385	807	797	10	1 602	1 587	14	—
5131	Radio and television broadcasting	1 887	1 840	425	417	8	1 462	1 422	40	—
5132	Cable networks and program distribution	9 844	9 780	4 773	4 767	6	5 071	5 012	59	—
51331	Wired telecommunications carriers	34 819	34 806	7 821	7 820	1	26 998	26 986	12	—
51332	Wireless telecommunications carriers (except satellite)	20 490	20 454	8 252	8 245	7	12 238	12 210	29	—
51333, 51334, 51339	Telecommunications resellers, satellite, and other telecommunications	5 691	5 676	1 560	1 556	3	4 131	4 119	12	—
5141	Information services	2 259	2 209	209	193	15	2 051	2 016	35	—
5142	Data processing services	3 736	3 713	721	718	3	3 015	2 995	20	—
52	Finance and insurance	125 697	120 032	24 934	19 815	5 119	100 763	100 217	546	—
521	Monetary authorities-central bank	322	322	137	137	—	184	184	—	—
5221	Depository credit intermediation	19 752	18 961	8 073	7 531	542	11 679	11 430	249	—
5222	Nondepository credit intermediation	75 935	75 870	2 436	2 409	27	73 498	73 460	38	—
5223	Activities related to credit intermediation	1 472	1 399	296	276	20	1 176	1 123	53	—
523	Securities, commodity contracts, and other financial investments and related activities	7 622	7 553	3 194	3 136	57	4 428	4 416	12	—
5241	Insurance carriers	9 915	9 577	2 601	2 272	329	7 314	7 305	9	—
5242	Agencies, brokerages, and other insurance related activities	2 368	2 206	301	278	24	2 067	1 928	139	—
5251, 5259	Funds, trusts, and other financial vehicles ..	8 312	4 144	7 896	3 775	4 121	416	369	47	—
53	Real estate and rental and leasing ..	96 720	88 123	38 004	31 644	6 360	58 717	56 479	2 238	—
531	Real estate	43 887	36 864	37 119	30 842	6 278	6 768	6 022	745	—
5321	Automotive equipment rental and leasing ..	36 335	35 595	315	271	45	36 019	35 325	695	—
5322, 5323	Consumer goods and general rental centers	2 248	2 038	236	218	17	2 012	1 819	193	—
5324	Commercial and industrial machinery and equipment rental and leasing	14 022	13 406	231	213	18	13 791	13 192	599	—
533	Lessors of nonfinancial intangible assets	228	221	103	100	2	126	121	5	—
54	Professional, scientific, and technical services	26 635	25 149	7 279	6 574	706	19 356	18 576	780	—
5411	Legal services	3 588	3 434	1 019	983	36	2 569	2 451	118	—
5412	Accounting, tax preparation, bookkeeping and payroll services	2 212	2 102	523	462	61	1 690	1 640	50	—
5413	Architectural, engineering, and related services	3 576	3 410	764	696	67	2 812	2 713	98	—
5414	Specialized design services	437	354	90	56	33	347	298	49	—
5415	Computer systems design and related services	5 831	5 617	1 037	937	100	4 794	4 680	114	—
5416	Management, scientific, and technical consulting services	2 697	2 639	461	450	11	2 236	2 190	46	—
5417	Scientific research and development services	4 877	4 402	2 609	2 290	319	2 268	2 112	156	—
5418	Advertising and related services	1 793	1 684	620	567	54	1 172	1 118	54	—
5419	Other professional, scientific, and technical services	1 625	1 507	157	133	24	1 468	1 374	94	—
55	Management of companies and enterprises	3 141	3 105	1 068	1 048	20	2 073	2 058	16	—
551	Management of companies and enterprises ..	3 141	3 105	1 068	1 048	20	2 073	2 058	16	—

See note at end of table.

Table 4a. **Capital Expenditures for Structures and Equipment for Companies With Employees by Industry: 2002—Con.**

[Millions of current dollars. For meaning of abbreviations and symbols, see introductory text. See Appendix A for definition of terms]

NAICS code	Industry	Total expenditures	Total new expenditures	Expenditures for structures			Expenditures for equipment			Not distributed as structures or equipment
				Total	New	Used	Total	New	Used	
56	Administrative and support and waste management	14 590	13 404	3 271	2 943	328	11 319	10 461	857	—
5614	Business support services	1 736	1 640	247	194	53	1 489	1 446	43	—
5615	Travel arrangement and reservation services	1 550	1 538	362	355	7	1 188	1 183	5	—
5616, 5617	Investigation, security, and services to buildings and dwellings	3 690	3 152	367	196	171	3 323	2 956	367	—
5611, 5612, 5613, 5619	Office administrative, facilities, employment, and other support services	3 759	3 621	1 088	1 054	33	2 672	2 567	105	—
5621, 5622	Waste collection, treatment, and disposal ..	3 520	3 159	1 172	1 117	55	2 348	2 042	305	—
5629	Remediation and other waste management services	335	294	35	27	9	299	267	32	—
61	Educational services	19 446	18 205	14 640	13 586	1 055	4 806	4 620	186	—
611	Educational services	19 446	18 205	14 640	13 586	1 055	4 806	4 620	186	—
62	Health care and social assistance ..	59 097	55 254	30 350	27 332	3 018	28 747	27 922	825	—
6211	Offices of physicians	5 081	4 724	1 417	1 125	292	3 664	3 599	65	—
6212, 6213	Offices of dentists and other health practitioners	3 506	3 088	1 517	1 162	355	1 988	1 926	63	—
6215	Medical and diagnostic laboratories	1 499	1 391	369	(D)	(D)	1 131	(D)	(D)	—
6216	Home health care services	472	463	165	(D)	(D)	306	(D)	(D)	—
6214, 6219	Outpatient care centers and other ambulatory health care services	3 919	3 540	1 868	1 625	243	2 051	1 915	136	—
6221	General medical and surgical hospitals	31 469	30 497	15 663	14 907	756	15 806	15 590	216	—
6222, 6223	Psychiatric, substance abuse, and specialty hospitals	1 123	1 098	630	608	22	494	490	3	—
623	Nursing and residential care facilities	7 392	6 922	5 656	5 305	351	1 736	1 618	119	—
624 (except 6244)	Social assistance (except child day care services)	3 837	2 853	2 605	1 769	836	1 232	1 084	148	—
6244	Child day care services	799	677	460	383	77	339	295	45	—
71	Arts, entertainment, and recreation	13 823	13 099	7 942	7 497	445	5 881	5 601	280	—
711	Performing arts, spectator sports, and related industries	1 991	1 897	754	692	62	1 237	1 205	32	—
712	Museums, historical sites, and similar institutions	1 907	1 774	1 563	1 476	87	344	298	46	—
713	Amusement, gambling, and recreation industries	9 925	9 427	5 626	5 329	297	4 299	4 098	201	—
72	Accommodation and food services	22 461	20 197	12 212	10 903	1 309	10 249	9 294	955	—
721	Traveler accommodation services	10 877	9 812	6 540	5 725	815	4 337	4 088	250	—
722	Food services and drinking places	11 584	10 385	5 671	5 178	493	5 912	5 206	706	—
81	Other services (except public administration)	21 286	18 238	13 260	11 362	1 899	8 026	6 876	1 149	—
8111	Automotive repair and maintenance	1 425	1 116	252	202	51	1 173	914	259	—
8112, 8113, 8114	Other repair and maintenance	1 023	880	197	156	41	826	724	102	—
812	Personal care, death care, laundry, and other personal services	2 311	1 870	709	475	234	1 602	1 396	207	—
8131, 8132, 8133, 8134	Religious, grantmaking, social advocacy, civic, and social organizations	13 336	11 435	10 276	8 814	1 462	3 060	2 621	439	—
8139	Business, professional, labor, political, and similar organizations	3 190	2 936	1 826	1 715	111	1 364	1 221	142	—
	Structure and equipment expenditures serving multiple industries	1 213	1 205	193	191	3	1 020	1 014	6	—

Note: Detail may not add to total because of rounding.

Table 4b. Capital Expenditures for Structures and Equipment for Companies With Employees by Industry: 2001 Revised

[Millions of current dollars. For meaning of abbreviations and symbols, see introductory text. See Appendix A for definition of terms]

NAICS code	Industry	Total expenditures	Total new expenditures	Expenditures for structures			Expenditures for equipment			Not distributed as structures or equipment
				Total	New	Used	Total	New	Used	
	Total expenditures	1 052 344	1 002 961	346 221	323 871	22 349	706 123	679 090	27 033	-
	By industry	1 052 344	1 002 961	346 221	323 871	22 349	706 123	679 090	27 033	-
113-115	Forestry, fishing, and agricultural services	1 532	1 240	226	149	77	1 306	1 091	215	-
113, 114, 115	Forestry, logging, fishing, hunting, trapping, and agricultural support activities	1 532	1 240	226	149	77	1 306	1 091	215	-
21	Mining	51 278	49 392	32 678	31 825	853	18 600	17 567	1 033	-
2111	Oil and gas extraction	39 927	39 095	28 975	28 255	720	10 952	10 839	113	-
2121	Coal mining	2 372	2 171	1 042	986	56	1 330	1 185	145	-
2122	Metal ore mining	901	846	412	406	6	489	441	49	-
2123	Nonmetallic mineral mining and quarrying	2 024	1 666	330	312	18	1 694	1 354	340	-
213111, 213112	Support activities for oil and gas operations	5 911	5 512	1 906	1 852	53	4 005	3 660	345	-
213113, 213114, 213115	Support activities for solid mineral operations	143	102	14	14	(Z)	129	88	41	-
22	Utilities	82 823	79 443	38 093	36 504	1 588	44 731	42 939	1 792	-
2211	Electric power generation, transmission, and distribution	73 950	70 663	33 204	(D)	(D)	40 746	(D)	(D)	-
2212	Natural gas distribution	6 660	6 577	3 152	3 073	78	3 508	3 504	4	-
2213	Water, sewage, and other systems	2 214	2 203	1 737	(D)	(D)	477	(D)	(D)	-
23	Construction	24 802	20 822	3 859	3 389	470	20 943	17 432	3 511	-
233	Building, developing, and general contracting	6 315	5 706	2 081	1 961	121	4 234	3 745	489	-
234	Heavy construction	7 302	5 942	439	390	49	6 863	5 552	1 311	-
235	Special trade contractors	11 185	9 174	1 339	1 039	300	9 846	8 135	1 711	-
31-33	Manufacturing	192 835	186 398	39 815	38 001	1 814	153 019	148 397	4 623	-
321, 327, 33	Durable goods industries	118 875	114 952	22 032	20 701	1 331	96 844	94 251	2 592	-
321	Wood product manufacturing	2 920	2 555	679	526	152	2 241	2 029	213	-
3271, 3272	Clay and glass products manufacturing	1 578	1 512	215	202	13	1 363	1 310	53	-
3273, 3274, 3279	Cement, concrete, lime, gypsum, and other nonmetallic mineral product manufacturing	4 085	3 803	1 008	954	54	3 077	2 849	228	-
3311, 3312	Iron and steel mills, ferroalloy manufacturing, and steel product manufacturing from purchased steel	2 155	2 085	250	228	21	1 906	1 856	49	-
3313, 3314	Nonferrous metals production and processing	1 781	1 718	322	306	16	1 459	1 411	47	-
3315	Ferrous and nonferrous foundries	986	930	116	110	6	870	820	50	-
332	Fabricated metal product manufacturing	9 768	9 171	1 499	1 376	123	8 269	7 795	474	-
3331	Agriculture, construction, and mining machinery manufacturing	2 799	2 771	329	327	1	2 470	2 444	27	-
3332, 3335, 3339	Industrial, metalworking, and general purpose machinery manufacturing	4 726	4 261	1 243	1 006	237	3 484	3 255	228	-
3333, 3334	Commercial, service industry, temperature control, and air-flow control machinery manufacturing	1 696	1 636	300	287	13	1 396	1 350	47	-
3336	Engine, turbine, and power transmission equipment manufacturing	2 639	2 628	202	198	4	2 437	2 430	7	-
3341	Computer and peripheral equipment manufacturing	4 751	4 373	750	679	71	4 000	3 694	307	-
3342, 3343	Communications, audio and video equipment manufacturing	9 395	9 327	2 593	2 545	48	6 802	6 782	21	-
3344	Semiconductor and other electronic component manufacturing	22 036	21 600	4 208	3 939	269	17 828	17 661	167	-
3345	Navigational, measuring, electromedical, and control instruments manufacturing	3 601	3 576	853	843	10	2 748	2 733	15	-
3346	Manufacturing and reproducing magnetic and optical media	349	343	148	145	3	202	198	4	-
335	Electrical equipment, appliance, and component manufacturing	5 655	5 542	1 427	1 414	14	4 228	4 128	100	-
3361, 3362, 3363	Motor vehicle, body, trailer, and parts manufacturing	24 221	24 035	2 689	2 621	67	21 533	21 413	119	-
3364	Aerospace product and parts manufacturing	3 677	3 490	754	676	78	2 923	2 814	109	-
3365, 3366, 3369	Other transportation equipment manufacturing	1 782	1 768	282	281	1	1 500	1 487	13	-
337	Furniture and related product manufacturing	1 694	1 640	328	304	24	1 366	1 336	30	-
3391	Medical equipment and supplies manufacturing	4 154	3 840	1 209	1 135	74	2 945	2 705	240	-
3399	Other miscellaneous manufacturing	2 427	2 347	629	597	33	1 797	1 751	47	-
31, 322-326	Nondurable goods industries	73 959	71 446	17 784	17 301	483	56 176	54 145	2 030	-
311	Food manufacturing	14 460	14 057	3 523	3 430	93	10 937	10 627	310	-
3121	Beverage manufacturing	5 259	5 192	899	888	11	4 361	4 304	56	-
3122	Tobacco manufacturing	468	468	65	(D)	(D)	403	(D)	(D)	-
313, 314	Textile mills and textile product mills	2 387	2 058	278	237	41	2 109	1 821	288	-
315	Apparel manufacturing	1 063	977	223	200	23	840	777	63	-
316	Leather and allied product manufacturing	175	171	47	(D)	(D)	128	(D)	(D)	-
322	Paper manufacturing	6 982	6 676	850	811	39	6 132	5 865	267	-
323	Printing and related support activities	4 132	3 815	476	430	46	3 656	3 385	271	-
324	Petroleum and coal products manufacturing	5 410	5 222	2 065	(D)	(D)	3 345	(D)	(D)	-
3251, 3252	Basic chemical, resin, synthetic rubber, and fiber manufacturing	9 695	9 625	2 045	2 025	20	7 649	7 600	50	-
3253	Pesticide, fertilizer, and other agricultural chemical manufacturing	1 453	1 427	246	244	2	1 207	1 183	24	-
3254	Pharmaceutical and medicine manufacturing	10 725	10 653	5 537	5 522	15	5 188	5 131	57	-
3255, 3256, 3259	Paint, adhesive, soap, and other chemical manufacturing	3 895	3 823	765	744	21	3 130	3 078	52	-
326	Plastics and rubber products manufacturing	7 854	7 283	764	713	51	7 090	6 570	520	-

See note at end of table.

Table 4b. Capital Expenditures for Structures and Equipment for Companies With Employees by Industry: 2001 Revised—Con.

[Millions of current dollars. For meaning of abbreviations and symbols, see introductory text. See Appendix A for definition of terms]

NAICS code	Industry	Total expenditures	Total new expenditures	Expenditures for structures			Expenditures for equipment			Not distributed as structures or equipment
				Total	New	Used	Total	New	Used	
42	Wholesale trade	29 981	26 113	6 932	5 357	1 575	23 049	20 757	2 292	—
421	Wholesale trade, durable goods	16 797	14 911	3 340	2 587	752	13 458	12 323	1 134	—
422	Wholesale trade, nondurable goods	13 184	11 203	3 592	2 769	823	9 592	8 434	1 158	—
44-45	Retail trade	66 917	64 192	30 010	29 118	892	36 906	35 074	1 833	—
441	Motor vehicle and parts dealers	6 273	5 919	2 809	2 709	101	3 464	3 210	254	—
443	Electronics and appliance stores	2 316	2 126	430	410	21	1 886	1 717	169	—
445	Food and beverage stores	12 728	12 357	5 912	5 788	124	6 816	6 569	248	—
448	Clothing and clothing accessories stores	6 650	6 422	2 621	2 503	118	4 029	3 919	110	—
452	General merchandise stores	16 219	16 076	8 560	8 480	79	7 660	7 596	64	—
454	Nonstore retailers	2 895	2 398	422	396	26	2 473	2 002	471	—
442, 444, 446, 447, 451, 453	Other retail trade stores, including gasoline stations	19 835	18 894	9 256	8 833	424	10 579	10 061	517	—
48-49	Transportation and warehousing ..	57 756	53 000	16 594	14 479	2 116	41 161	38 521	2 640	—
481	Air transportation	17 690	17 289	754	684	70	16 937	16 605	332	—
482	Rail transportation	7 828	6 396	6 059	(D)	(D)	1 769	(D)	(D)	—
483	Water transportation	1 936	1 638	113	105	7	1 823	1 533	290	—
484	Truck transportation	8 294	7 111	726	662	65	7 568	6 449	1 119	—
485	Transit and ground passenger transportation	2 053	1 927	225	208	17	1 828	1 719	109	—
4861, 4869	Pipeline transportation of crude oil, refined petroleum, and miscellaneous products, except natural gas	1 528	1 464	861	(D)	(D)	667	(D)	(D)	—
4862	Pipeline transportation of natural gas	4 718	4 712	2 058	2 058	—	2 660	2 654	5	—
487	Scenic and sightseeing transportation	335	316	9	6	3	326	310	16	—
488	Support activities for transportation	6 065	5 883	2 983	2 904	79	3 082	2 980	102	—
492	Couriers and messengers	4 609	4 222	539	(D)	(D)	4 070	(D)	(D)	—
493	Warehousing and storage	2 699	2 042	2 267	1 658	609	432	384	48	—
51	Information	144 793	143 793	41 742	41 384	358	103 051	102 410	641	—
5111	Newspaper, periodical, book, and database publishers	5 603	5 188	1 138	1 068	70	4 465	4 120	345	—
5112	Software publishers	4 894	4 627	1 530	1 323	207	3 364	3 304	60	—
512	Motion picture and sound recording industries	2 825	2 783	911	884	27	1 915	1 898	16	—
5131	Radio and television broadcasting	2 190	2 160	450	437	12	1 741	1 723	18	—
5132	Cable networks and program distribution	16 391	16 371	7 554	7 551	3	8 837	8 820	17	—
51331	Wired telecommunications carriers	71 974	71 918	14 500	14 482	18	57 474	57 436	38	—
51332	Wireless telecommunications carriers (except satellite)	24 028	24 007	11 321	11 313	8	12 708	12 695	13	—
51333, 51334, 51339	Telecommunications resellers, satellite, and other telecommunications	9 605	9 522	2 238	2 233	5	7 367	7 288	78	—
5141	Information services	3 482	3 435	634	627	7	2 848	2 807	41	—
5142	Data processing services	3 801	3 782	1 467	1 464	2	2 334	2 318	16	—
52	Finance and insurance	131 105	126 839	22 744	19 571	3 173	108 361	107 268	1 093	—
521	Monetary authorities-central bank	333	333	156	156	—	177	177	—	—
5221	Depository credit intermediation	17 919	17 350	6 928	6 477	452	10 991	10 874	117	—
5222	Nondepository credit intermediation	79 715	79 524	778	638	140	78 937	78 885	52	—
5223	Activities related to credit intermediation	1 581	1 556	391	389	1	1 190	1 167	23	—
523	Securities, commodity contracts, and other financial investments and related activities	11 056	10 280	4 109	4 052	56	6 948	6 227	720	—
5241	Insurance carriers	10 371	9 967	3 081	2 703	377	7 290	7 263	27	—
5242	Agencies, brokerages, and other insurance related activities	2 862	2 632	516	392	125	2 345	2 240	105	—
5251, 5259	Funds, trusts, and other financial vehicles ..	7 268	5 198	6 786	4 764	2 022	483	434	49	—
53	Real estate and rental and leasing ..	82 674	77 620	20 489	17 325	3 164	62 185	60 295	1 891	—
531	Real estate	23 205	19 604	19 610	16 503	3 107	3 595	3 101	494	—
5321	Automotive equipment rental and leasing ..	41 283	41 192	413	387	26	40 870	40 806	64	—
5322, 5323	Consumer goods and general rental centers	2 111	1 951	134	130	4	1 977	1 821	156	—
5324	Commercial and industrial machinery and equipment rental and leasing	15 789	14 607	170	160	11	15 618	14 448	1 171	—
533	Lessors of nonfinancial intangible assets	287	265	161	146	16	125	120	5	—
54	Professional, scientific, and technical services	30 464	29 123	7 258	6 793	465	23 206	22 330	876	—
5411	Legal services	3 365	3 185	802	725	77	2 563	2 459	104	—
5412	Accounting, tax preparation, bookkeeping and payroll services	1 817	1 731	313	284	29	1 505	1 447	58	—
5413	Architectural, engineering, and related services	4 802	4 411	961	880	81	3 841	3 531	310	—
5414	Specialized design services	509	479	97	90	6	412	388	24	—
5415	Computer systems design and related services	8 916	8 647	1 592	1 500	92	7 323	7 147	176	—
5416	Management, scientific, and technical consulting services	2 758	2 702	642	617	25	2 117	2 085	32	—
5417	Scientific research and development services	4 532	4 330	1 937	1 812	125	2 595	2 517	78	—
5418	Advertising and related services	2 055	2 011	598	587	11	1 457	1 423	33	—
5419	Other professional, scientific, and technical services	1 710	1 628	316	296	20	1 394	1 332	62	—
55	Management of companies and enterprises	3 035	2 888	933	869	64	2 102	2 019	83	—
551	Management of companies and enterprises ..	3 035	2 888	933	869	64	2 102	2 019	83	—

See note at end of table.

Table 4b. **Capital Expenditures for Structures and Equipment for Companies With Employees by Industry: 2001 Revised—Con.**

[Millions of current dollars. For meaning of abbreviations and symbols, see introductory text. See Appendix A for definition of terms]

NAICS code	Industry	Total expenditures	Total new expenditures	Expenditures for structures			Expenditures for equipment			Not distributed as structures or equipment
				Total	New	Used	Total	New	Used	
56	Administrative and support and waste management	15 785	15 011	3 527	3 367	160	12 258	11 644	613	—
5614	Business support services	2 592	2 497	588	574	13	2 004	1 923	82	—
5615	Travel arrangement and reservation services	715	700	66	(D)	(D)	649	(D)	(D)	—
5616, 5617	Investigation, security, and services to buildings and dwellings	3 755	3 595	345	340	5	3 410	3 255	155	—
5611, 5612, 5613, 5619	Office administrative, facilities, employment, and other support services	4 760	4 509	1 115	1 052	63	3 645	3 457	187	—
5621, 5622	Waste collection, treatment, and disposal ..	3 553	3 364	1 380	(D)	(D)	2 173	(D)	(D)	—
5629	Remediation and other waste management services	409	345	32	14	18	376	331	45	—
61	Educational services	17 377	16 098	12 852	11 860	991	4 525	4 238	287	—
611	Educational services	17 377	16 098	12 852	11 860	991	4 525	4 238	287	—
62	Health care and social assistance ..	52 932	49 813	27 030	25 241	1 789	25 902	24 573	1 329	—
6211	Offices of physicians	4 381	4 091	1 144	1 075	69	3 236	3 017	220	—
6212, 6213	Offices of dentists and other health practitioners	2 488	2 121	590	581	9	1 898	1 539	359	—
6215	Medical and diagnostic laboratories	1 187	1 094	291	290	1	896	803	93	—
6216	Home health care services	489	476	129	118	11	360	358	2	—
6214, 6219	Outpatient care centers and other ambulatory health care services	3 119	3 045	1 422	1 386	36	1 697	1 659	38	—
6221	General medical and surgical hospitals	29 000	27 793	14 563	13 736	827	14 437	14 057	381	—
6222, 6223	Psychiatric, substance abuse, and specialty hospitals	949	921	542	519	23	406	402	4	—
623	Nursing and residential care facilities	7 090	6 586	5 476	5 090	386	1 613	1 495	118	—
624 (except 6244)	Social assistance (except child day care services)	3 306	2 832	2 335	1 936	399	972	896	76	—
6244	Child day care services	923	856	537	509	29	385	347	39	—
71	Arts, entertainment, and recreation	14 974	13 746	8 998	8 157	841	5 976	5 590	386	—
711	Performing arts, spectator sports, and related industries	1 822	1 674	942	842	100	880	832	48	—
712	Museums, historical sites, and similar institutions	1 810	1 700	1 540	1 451	89	270	249	21	—
713	Amusement, gambling, and recreation industries	11 342	10 373	6 516	5 864	652	4 826	4 509	317	—
72	Accommodation and food services	21 365	19 324	12 248	11 402	846	9 117	7 921	1 196	—
721	Traveler accommodation services	9 866	8 962	6 488	6 072	417	3 378	2 890	487	—
722	Food services and drinking places	11 499	10 362	5 760	5 331	429	5 739	5 031	708	—
81	Other services (except public administration)	29 006	27 218	20 031	18 918	1 112	8 976	8 300	676	—
8111	Automotive repair and maintenance	1 216	1 117	132	97	35	1 084	1 020	64	—
8112, 8113, 8114	Other repair and maintenance	1 010	831	124	70	54	886	761	125	—
812	Personal care, death care, laundry, and other personal services	3 119	2 908	970	822	148	2 149	2 086	64	—
8131, 8132, 8133, 8134	Religious, grantmaking, social advocacy, civic, and social organizations	20 286	19 316	17 031	16 397	634	3 255	2 918	337	—
8139	Business, professional, labor, political, and similar organizations	3 375	3 046	1 773	1 531	242	1 602	1 515	87	—
	Structure and equipment expenditures serving multiple industries	911	888	163	162	—	749	725	24	—

[†] Represents revision to industry-level data.

Note: Detail may not add to total because of rounding.

Table 4c. Relative Standard Errors for Capital Expenditures for Structures and Equipment for Companies With Employees by Industry: 2002

[Percent. For meaning of abbreviations and symbols, see introductory text. See Appendix A for definition of terms]

NAICS code	Industry	Total expenditures	Total new expenditures	Expenditures for structures			Expenditures for equipment			Not distributed as structures or equipment
				Total	New	Used	Total	New	Used	
	Total expenditures	1.1	1.1	2.5	2.6	5.8	0.6	0.6	5.3	-
	By industry	1.1	1.1	2.5	2.6	5.8	0.6	0.6	5.3	-
113-115	Forestry, fishing, and agricultural services	12.5	11.3	18.1	9.6	43.0	14.0	12.4	26.3	-
113, 114, 115	Forestry, logging, fishing, hunting, trapping, and agricultural support activities	12.5	11.3	18.1	9.6	43.0	14.0	12.4	26.3	-
21	Mining	1.4	1.4	1.7	1.8	7.6	1.8	1.5	8.6	-
2111	Oil and gas extraction	1.9	1.9	2.3	2.4	3.0	2.3	1.6	41.0	-
2121	Coal mining	1.9	1.5	0.4	0.4	18.9	3.7	3.1	8.1	-
2122	Metal ore mining	5.8	6.1	18.5	19.8	1.9	0.6	0.4	24.1	-
2123	Nonmetallic mineral mining and quarrying	3.4	3.9	3.1	3.8	1.3	4.1	4.6	8.2	-
213111, 213112, 213113, 213114, 213115	Support activities for oil and gas operations	5.9	6.4	23.3	24.8	42.0	2.9	2.1	9.2	-
	Support activities for solid mineral operations	11.8	6.8	1.7	1.6	56.8	14.0	8.5	24.6	-
22	Utilities	1.7	1.8	3.7	3.9	1.7	1.1	1.1	9.0	-
2211	Electric power generation, transmission, and distribution	1.9	2.0	4.2	(D)	(D)	1.2	(D)	(D)	-
2212	Natural gas distribution	0.6	0.4	0.3	0.3	10.7	1.1	0.8	34.0	-
2213	Water, sewage, and other systems	5.4	5.5	6.4	(D)	(D)	8.4	(D)	(D)	-
23	Construction	6.6	7.2	9.1	9.2	19.9	6.9	7.6	9.3	-
233	Building, developing, and general contracting	9.0	9.5	5.5	4.4	15.5	11.0	11.3	27.2	-
234	Heavy construction	7.1	7.1	8.0	7.0	45.4	7.5	7.6	20.1	-
235	Special trade contractors	11.9	13.6	27.7	29.3	51.2	12.1	13.9	15.3	-
31-33	Manufacturing	1.1	1.0	3.1	3.3	9.9	1.0	0.9	7.9	-
321, 327, 33	Durable goods industries	1.1	1.0	3.0	3.0	10.3	1.0	0.9	7.2	-
321	Wood product manufacturing	9.6	7.9	12.9	11.2	44.4	10.3	7.0	38.5	-
3271, 3272, 3273, 3274, 3279	Clay and glass products manufacturing	6.8	6.7	28.5	31.4	33.9	5.1	5.1	27.0	-
3311, 3312	Cement, concrete, lime, gypsum, and other nonmetallic mineral product manufacturing	6.5	7.3	14.4	16.0	28.1	5.8	5.8	22.8	-
	Iron and steel mills, ferroalloy manufacturing, and steel product manufacturing from purchased steel	3.9	4.2	3.0	3.1	3.7	4.0	4.4	11.8	-
3313, 3314	Nonferrous metals production and processing	3.6	3.5	3.8	3.8	24.6	3.8	3.7	20.6	-
3315	Ferrous and nonferrous foundries	6.5	7.1	15.5	15.5	30.4	6.7	7.3	13.8	-
332	Fabricated metal product manufacturing	6.8	6.7	9.0	10.0	18.8	6.8	6.6	12.0	-
3331	Agriculture, construction, and mining machinery manufacturing	2.0	1.7	6.3	3.8	52.7	1.6	1.7	9.4	-
3332, 3335, 3339	Industrial, metalworking, and general purpose machinery manufacturing	8.2	8.8	20.1	21.0	3.3	9.7	10.4	22.6	-
3333, 3334	Commercial, service industry, temperature control, and air-flow control machinery manufacturing	6.4	5.4	21.0	15.0	51.3	3.5	3.9	3.7	-
3336	Engine, turbine, and power transmission equipment manufacturing	1.5	1.6	5.0	5.1	44.8	1.5	1.5	11.8	-
3341	Computer and peripheral equipment manufacturing	1.4	0.7	6.0	1.2	83.6	1.0	0.7	77.7	-
3342, 3343	Communications, audio and video equipment manufacturing	1.2	1.2	1.1	1.2	0.0	2.0	2.0	12.9	-
3344	Semiconductor and other electronic component manufacturing	1.4	1.4	1.4	1.4	3.1	1.5	1.4	7.3	-
3345	Navigational, measuring, electromedical, and control instruments manufacturing	4.1	4.0	8.9	7.5	66.6	4.8	4.9	14.6	-
3346	Manufacturing and reproducing magnetic and optical media	3.8	3.6	2.8	2.8	8.3	4.1	3.8	15.2	-
335	Electrical equipment, appliance, and component manufacturing	2.1	2.2	0.7	0.7	1.0	2.6	2.7	3.0	-
3361, 3362, 3363	Motor vehicle, body, trailer, and parts manufacturing	1.6	1.6	8.6	9.0	39.8	1.2	1.1	14.8	-
3364	Aerospace product and parts manufacturing	0.7	0.7	1.0	0.9	10.0	0.8	0.8	2.9	-
3365, 3366, 3369	Other transportation equipment manufacturing	5.7	5.6	10.0	10.1	64.8	6.6	6.8	23.1	-
337	Furniture and related product manufacturing	8.1	8.0	12.0	12.5	40.4	9.2	9.5	23.2	-
3391	Medical equipment and supplies manufacturing	2.5	2.6	1.6	1.7	0.9	3.4	3.5	6.9	-
3399	Other miscellaneous manufacturing	9.2	9.3	7.0	6.9	18.8	11.2	11.2	18.4	-
31, 322-326	Nondurable goods industries	1.6	1.7	5.7	6.1	12.2	1.7	1.4	16.3	-
311	Food manufacturing	4.3	4.1	8.7	9.2	18.4	3.8	3.3	25.0	-
3121	Beverage manufacturing	3.1	2.5	7.6	7.9	11.8	2.1	1.5	43.2	-
3122	Tobacco manufacturing	0.2	(Z)	0.1	(D)	(D)	0.3	(D)	(D)	-
313, 314	Textile mills and textile product mills	21.9	25.6	61.9	68.1	72.2	9.9	4.4	42.7	-
315	Apparel manufacturing	18.9	17.7	18.5	19.3	27.7	21.6	20.3	38.5	-
316	Leather and allied product manufacturing	3.9	4.3	10.7	11.0	75.6	3.3	3.7	51.3	-
322	Paper manufacturing	2.5	2.6	10.6	11.2	31.7	2.5	2.4	39.4	-
323	Printing and related support activities	11.5	13.3	11.2	11.0	57.6	12.5	14.2	30.6	-
324	Petroleum and coal products manufacturing	0.6	0.6	0.9	(D)	(D)	0.7	(D)	(D)	-
3251, 3252	Basic chemical, resin, synthetic rubber, and fiber manufacturing	2.2	2.2	5.3	5.4	24.2	1.9	2.0	6.4	-
3253	Pesticide, fertilizer, and other agricultural chemical manufacturing	3.2	3.2	19.7	20.0	4.2	1.0	1.0	17.5	-
3254	Pharmaceutical and medicine manufacturing	2.5	1.3	1.6	1.6	43.0	3.6	1.2	49.7	-
3255, 3256, 3259	Paint, adhesive, soap, and other chemical manufacturing	19.6	20.0	56.9	57.7	26.9	2.8	2.8	31.2	-
326	Plastics and rubber products manufacturing	5.7	5.7	6.9	5.0	50.7	5.9	6.2	22.2	-
42	Wholesale trade	7.0	6.9	12.5	13.7	36.3	7.8	7.1	26.2	-
421	Wholesale trade, durable goods	8.4	8.8	21.2	23.0	47.7	8.4	8.7	17.5	-
422	Wholesale trade, nondurable goods	9.2	9.3	13.8	14.6	36.6	10.2	9.1	57.6	-

Table 4c. **Relative Standard Errors for Capital Expenditures for Structures and Equipment for Companies With Employees by Industry: 2002—Con.**

[Percent. For meaning of abbreviations and symbols, see introductory text. See Appendix A for definition of terms]

NAICS code	Industry	Total expenditures	Total new expenditures	Expenditures for structures			Expenditures for equipment			Not distributed as structures or equipment
				Total	New	Used	Total	New	Used	
44-45	Retail trade	1.6	1.4	1.8	1.6	23.1	2.2	2.2	15.8	—
441	Motor vehicle and parts dealers	11.3	11.7	19.7	22.0	36.9	7.4	7.4	34.2	—
443	Electronics and appliance stores	2.6	2.7	7.1	7.5	7.3	2.2	2.3	19.1	—
445	Food and beverage stores	3.0	2.6	2.6	2.7	24.4	4.1	3.2	43.5	—
448	Clothing and clothing accessories stores	3.4	2.8	4.1	3.6	15.3	3.8	3.1	37.4	—
452	General merchandise stores	0.7	0.7	0.4	0.4	0.0	1.1	1.1	9.1	—
454	Nonstore retailers	5.7	6.3	12.4	13.1	12.6	5.6	6.1	27.7	—
442, 444, 446, 447, 451, 453	Other retail trade stores, including gasoline stations	3.3	2.7	4.1	1.7	43.1	4.8	4.9	12.8	—
48-49	Transportation and warehousing	1.8	1.3	1.9	2.2	1.7	2.5	1.9	19.6	—
481	Air transportation	1.2	0.6	3.1	2.3	9.1	1.3	0.6	20.8	—
482	Rail transportation	0.4	0.4	0.3	(D)	(D)	0.9	(D)	(D)	—
483	Water transportation	8.1	7.8	7.2	0.9	35.1	8.7	8.4	26.1	—
484	Truck transportation	8.6	6.8	3.3	3.7	0.1	9.1	7.2	36.2	—
485	Transit and ground passenger transportation	7.3	4.9	7.6	3.9	85.7	8.6	5.8	42.9	—
4861, 4869	Pipeline transportation of crude oil, refined petroleum, and miscellaneous products, except natural gas	0.1	0.1	0.0	0.0	0.0	0.1	0.1	0.0	—
4862	Pipeline transportation of natural gas	0.2	0.2	0.1	(D)	(D)	0.5	(D)	(D)	—
487	Scenic and sightseeing transportation	9.3	8.7	18.6	31.2	22.9	8.7	8.0	27.2	—
488	Support activities for transportation	13.1	13.5	24.8	29.1	9.9	15.1	15.4	13.4	—
492	Couriers and messengers	2.7	2.2	0.7	0.7	—	3.1	2.5	7.7	—
493	Warehousing and storage	18.7	20.6	14.6	17.6	3.5	29.9	31.5	30.5	—
51	Information	1.3	1.2	2.3	2.2	21.7	1.0	1.0	7.6	—
5111	Newspaper, periodical, book, and database publishers	4.9	5.0	14.4	15.2	49.9	2.5	2.4	9.2	—
5112	Software publishers	2.7	2.7	3.5	3.5	6.4	3.3	3.4	0.0	—
512	Motion picture and sound recording industries	11.5	11.4	17.7	18.0	43.1	13.5	13.5	52.8	—
5131	Radio and television broadcasting	3.7	3.7	6.3	6.5	13.3	4.0	3.8	38.6	—
5132	Cable networks and program distribution	1.0	1.0	1.5	1.5	11.4	1.5	1.5	22.5	—
51331	Wired telecommunications carriers	1.5	1.5	4.6	4.6	33.3	1.5	1.5	8.2	—
51332	Wireless telecommunications carriers (except satellite)	2.2	2.2	1.0	1.0	30.8	3.6	3.6	8.2	—
51333, 51334, 51339	Telecommunications resellers, satellite, and other telecommunications	5.9	5.9	20.3	20.4	40.8	1.0	1.0	28.8	—
5141	Information services	7.3	7.6	6.5	7.0	8.7	8.1	8.3	21.7	—
5142	Data processing services	3.3	3.3	2.3	2.3	0.0	4.1	4.1	41.7	—
52	Finance and insurance	1.1	0.7	4.7	2.9	19.1	0.5	0.5	25.7	—
521	Monetary authorities—central bank	0.0	0.0	0.0	0.0	—	0.0	0.0	—	—
5221	Depository credit intermediation	3.6	3.6	6.9	7.2	13.6	3.1	3.2	7.6	—
5222	Nondepository credit intermediation	0.6	0.6	1.5	1.4	18.9	0.6	0.6	40.0	—
5223	Activities related to credit intermediation	10.4	10.7	25.6	27.1	92.5	6.8	6.8	55.8	—
523	Securities, commodity contracts, and other financial investments and related activities	3.0	3.0	2.6	2.7	2.0	3.9	3.9	26.1	—
5241	Insurance carriers	1.1	1.0	0.8	0.8	3.5	1.4	1.4	61.8	—
5242	Agencies, brokerages, and other insurance related activities	7.4	7.3	9.9	10.5	42.6	8.4	8.4	76.4	—
5251, 5259	Funds, trusts, and other financial vehicles	12.8	13.0	13.4	3.3	24.2	2.7	1.9	21.5	—
53	Real estate and rental and leasing	7.4	8.0	17.6	19.9	22.6	3.9	4.2	18.1	—
531	Real estate	16.4	18.5	18.0	20.5	22.5	34.1	38.1	16.4	—
5321	Automotive equipment rental and leasing	1.6	1.5	8.3	1.0	58.0	1.6	1.5	47.0	—
5322, 5323	Consumer goods and general rental centers	5.4	3.0	5.0	4.3	42.8	6.1	3.2	55.1	—
5324	Commercial and industrial machinery and equipment rental and leasing	3.7	3.8	14.3	14.5	21.8	3.8	3.9	12.0	—
533	Lessors of nonfinancial intangible assets	10.1	8.9	8.9	8.4	70.4	14.4	13.3	62.2	—
54	Professional, scientific, and technical services	2.6	2.8	5.4	6.2	11.3	3.3	3.4	10.9	—
5411	Legal services	15.3	15.6	40.4	40.1	50.9	12.1	12.4	41.2	—
5412	Accounting, tax preparation, bookkeeping and payroll services	3.1	3.3	3.3	2.4	23.8	3.9	4.1	18.6	—
5413	Architectural, engineering, and related services	4.4	4.3	13.2	13.3	36.7	3.7	3.8	19.6	—
5414	Specialized design services	8.9	10.1	18.5	17.3	34.0	9.4	10.5	18.2	—
5415	Computer systems design and related services	6.4	6.5	10.4	11.3	36.6	6.3	6.5	11.6	—
5416	Management, scientific, and technical consulting services	25.0	25.5	18.3	18.8	4.8	26.6	27.1	34.6	—
5417	Scientific research and development services	6.5	6.7	9.4	10.1	28.9	7.8	8.2	35.1	—
5418	Advertising and related services	8.1	8.9	15.2	16.5	57.7	6.0	6.5	37.9	—
5419	Other professional, scientific, and technical services	14.8	16.0	17.1	18.2	71.5	16.4	17.6	29.0	—
55	Management of companies and enterprises	4.6	4.7	5.6	5.7	9.8	6.5	6.6	46.6	—
551	Management of companies and enterprises	4.6	4.7	5.6	5.7	9.8	6.5	6.6	46.6	—
56	Administrative and support and waste management	5.0	5.6	14.9	16.7	9.7	5.2	5.4	16.1	—
5614	Business support services	5.8	4.4	14.5	6.3	59.0	5.4	4.9	71.1	—
5615	Travel arrangement and reservation services	39.9	40.2	76.0	77.5	0.0	47.5	47.7	58.8	—
5616, 5617	Investigation, security, and services to buildings and dwellings	8.2	8.5	13.9	26.0	1.5	9.1	9.4	32.0	—
5611, 5612, 5613, 5619	Office administrative, facilities, employment, and other support services	10.1	10.4	19.2	19.8	26.2	10.0	10.1	40.4	—
5621, 5622	Waste collection, treatment, and disposal	3.9	3.5	3.7	3.9	4.2	5.6	5.0	25.9	—
5629	Remediation and other waste management services	6.3	7.1	24.8	32.8	38.5	6.7	7.4	19.2	—
61	Educational services	4.3	4.5	4.9	5.1	10.4	5.0	5.2	19.9	—
611	Educational services	4.3	4.5	4.9	5.1	10.4	5.0	5.2	19.9	—

Table 4c. **Relative Standard Errors for Capital Expenditures for Structures and Equipment for Companies With Employees by Industry: 2002—Con.**

[Percent. For meaning of abbreviations and symbols, see introductory text. See Appendix A for definition of terms]

NAICS code	Industry	Total expenditures	Total new expenditures	Expenditures for structures			Expenditures for equipment			Not distributed as structures or equipment
				Total	New	Used	Total	New	Used	
62	Health care and social assistance . . .	2.1	1.9	3.3	2.9	15.0	1.9	1.9	11.2	—
6211	Offices of physicians	10.9	10.2	17.1	16.0	67.0	9.5	9.6	34.5	—
6212, 6213	Offices of dentists and other health practitioners	19.9	18.1	39.4	42.8	95.5	12.3	13.3	44.4	—
6215	Medical and diagnostic laboratories	19.2	20.7	16.6	(D)	(D)	23.8	(D)	(D)	—
6216	Home health care services	11.4	11.4	30.7	(D)	(D)	8.3	(D)	(D)	—
6214, 6219	Outpatient care centers and other ambulatory health care services	6.1	6.4	9.7	10.3	46.9	5.8	5.7	29.1	—
6221	General medical and surgical hospitals	0.9	0.9	0.8	0.7	5.6	1.1	1.2	3.4	—
6222, 6223	Psychiatric, substance abuse, and specialty hospitals	1.0	1.1	1.3	1.4	14.5	1.2	1.3	47.2	—
623	Nursing and residential care facilities	9.7	10.5	12.2	13.1	24.0	3.5	3.8	14.5	—
624 (except 6244)	Social assistance (except child day care services)	10.7	11.6	16.2	17.0	37.0	11.2	12.0	41.4	—
6244	Child day care services	16.1	17.1	21.9	24.0	36.6	13.0	13.0	25.7	—
71	Arts, entertainment, and recreation	5.5	6.0	7.4	8.0	21.7	6.3	6.8	17.7	—
711	Performing arts, spectator sports, and related industries	17.3	17.9	10.9	12.1	42.7	27.7	28.2	46.9	—
712	Museums, historical sites, and similar institutions	8.0	8.5	8.4	8.6	30.3	12.8	13.8	48.2	—
713	Amusement, gambling, and recreation industries	7.3	8.0	10.4	11.1	29.6	6.4	7.1	26.4	—
72	Accommodation and food services	6.7	7.8	8.6	9.2	33.5	6.2	7.3	12.8	—
721	Traveler accommodation services	13.9	15.2	14.7	15.4	47.6	15.1	16.2	9.8	—
722	Food services and drinking places	3.9	4.1	4.7	5.2	18.6	4.8	4.8	17.8	—
81	Other services (except public administration)	6.9	8.7	11.3	13.9	21.9	7.8	7.3	25.8	—
8111	Automotive repair and maintenance	15.4	11.6	12.0	16.4	29.6	19.3	14.1	47.8	—
8112, 8113, 8114	Other repair and maintenance	10.4	9.3	28.7	26.9	46.5	9.0	9.7	29.7	—
812	Personal care, death care, laundry, and other personal services	11.1	6.4	19.8	16.3	47.3	8.3	5.7	61.9	—
8131, 8132, 8133, 8134	Religious, grantmaking, social advocacy, civic, and social organizations	10.4	12.7	14.6	17.0	27.1	10.6	10.7	30.4	—
8139	Business, professional, labor, political, and similar organizations	13.8	12.9	16.6	17.1	41.2	16.3	15.4	60.6	—
	Structure and equipment expenditures serving multiple industries	0.5	0.5	2.0	2.0	0.0	0.2	0.2	11.8	—

Table 4d. Relative Standard Errors for Capital Expenditures for Structures and Equipment for Companies With Employees by Industry: 2001 Revised

[Percent. For meaning of abbreviations and symbols, see introductory text. See Appendix A for definition of terms]

NAICS code	Industry	Total expenditures	Total new expenditures	Expenditures for structures			Expenditures for equipment			Not distributed as structures or equipment
				Total	New	Used	Total	New	Used	
	Total expenditures	0.8	0.8	1.5	1.4	6.5	0.8	0.8	4.4	-
	By industry	0.8	0.8	1.5	1.4	6.5	0.8	0.8	4.4	-
113-115	Forestry, fishing, and agricultural services	13.1	14.5	17.0	26.1	2.9	15.4	16.5	20.7	-
113, 114, 115	Forestry, logging, fishing, hunting, trapping, and agricultural support activities	13.1	14.5	17.0	26.1	2.9	15.4	16.5	20.7	-
21	Mining	3.6	3.4	5.0	4.6	36.1	3.5	3.6	8.1	-
2111	Oil and gas extraction	4.8	4.4	5.8	5.3	42.8	5.3	5.4	17.8	-
2121	Coal mining	8.2	7.6	0.9	0.7	4.8	14.1	13.5	20.9	-
2122	Metal ore mining	0.4	0.4	0.8	0.9	0.0	0.3	0.4	0.6	-
2123	Nonmetallic mineral mining and quarrying	7.9	6.9	21.3	22.1	10.8	7.8	5.6	23.9	-
213111, 213112, 213113, 213114, 213115	Support activities for oil and gas operations	5.5	5.8	15.8	16.3	17.9	2.4	2.4	10.6	-
	Support activities for solid mineral operations	13.5	17.0	9.5	9.6	(Z)	15.0	19.7	14.5	-
22	Utilities	1.1	1.2	1.4	1.5	4.1	1.6	1.7	0.1	-
2211	Electric power generation, transmission, and distribution	1.2	1.3	1.8	(D)	(D)	1.8	(D)	(D)	-
2212	Natural gas distribution	2.1	2.0	2.1	0.4	83.4	3.8	3.8	39.0	-
2213	Water, sewage, and other systems	8.5	8.5	10.5	(D)	(D)	2.7	(D)	(D)	-
23	Construction	6.6	6.3	16.4	17.8	24.4	6.8	6.8	13.9	-
233	Building, developing, and general contracting	13.3	13.6	31.7	32.7	18.7	11.4	10.1	32.7	-
234	Heavy construction	9.8	12.8	23.3	26.0	36.5	9.4	12.4	15.5	-
235	Special trade contractors	10.1	9.7	19.4	21.9	38.5	10.2	9.4	22.2	-
31-33	Manufacturing	0.5	0.5	1.2	1.3	4.4	0.6	0.7	6.3	-
321, 327, 33	Durable goods industries	0.8	0.8	2.5	2.6	5.9	0.8	0.9	7.7	-
321	Wood product manufacturing	9.0	8.9	8.0	10.4	2.6	10.1	9.7	26.8	-
3271, 3272, 3273, 3274, 3279	Clay and glass products manufacturing	4.7	5.1	6.5	6.9	46.4	5.0	5.4	12.1	-
3311, 3312	Cement, concrete, lime, gypsum, and other nonmetallic mineral product manufacturing	4.3	4.4	4.7	5.0	19.8	4.8	4.9	15.7	-
	Iron and steel mills, ferroalloy manufacturing, and steel product manufacturing from purchased steel	9.7	10.0	21.0	22.9	54.2	8.5	8.7	5.1	-
3313, 3314	Nonferrous metals production and processing	2.0	2.1	2.3	2.4	11.7	2.3	2.4	10.0	-
3315	Ferrous and nonferrous foundries	3.6	3.6	5.2	5.4	39.5	3.5	3.6	17.8	-
332	Fabricated metal product manufacturing	5.3	5.2	22.4	22.6	31.9	3.4	3.5	22.7	-
3331	Agriculture, construction, and mining machinery manufacturing	8.5	8.6	10.4	10.3	50.1	9.1	9.2	14.2	-
3332, 3335, 3339	Industrial, metalworking, and general purpose machinery manufacturing	8.1	8.7	12.8	15.8	1.4	8.6	9.1	29.6	-
3333, 3334	Commercial, service industry, temperature control, and air-flow control machinery manufacturing	8.1	8.5	2.8	2.9	16.9	9.9	10.3	29.6	-
3336	Engine, turbine, and power transmission equipment manufacturing	1.2	1.2	4.5	4.7	35.5	1.1	1.1	17.2	-
3341	Computer and peripheral equipment manufacturing	2.8	2.8	5.3	4.8	9.8	2.3	2.4	1.0	-
3342, 3343	Communications, audio and video equipment manufacturing	4.9	4.8	12.0	11.9	25.3	2.7	2.7	52.3	-
3344	Semiconductor and other electronic component manufacturing	2.1	2.1	3.4	3.4	8.2	2.2	2.3	15.7	-
3345	Navigational, measuring, electromedical, and control instruments manufacturing	2.1	2.1	6.4	6.4	8.0	1.8	1.8	27.4	-
3346	Manufacturing and reproducing magnetic and optical media	2.4	1.9	1.8	0.3	87.9	3.1	3.2	40.4	-
335	Electrical equipment, appliance, and component manufacturing	12.5	12.7	11.5	11.7	0.0	12.9	13.2	13.0	-
3361, 3362, 3363	Motor vehicle, body, trailer, and parts manufacturing	1.5	1.4	3.9	3.7	69.0	1.5	1.5	18.1	-
3364	Aerospace product and parts manufacturing	0.6	0.6	0.5	0.6	1.1	0.6	0.7	2.6	-
3365, 3366, 3369	Other transportation equipment manufacturing	4.5	4.6	20.1	20.2	6.7	1.9	1.9	38.5	-
337	Furniture and related product manufacturing	12.4	12.8	11.9	12.9	35.1	15.2	15.5	25.6	-
3391	Medical equipment and supplies manufacturing	7.0	3.2	10.3	11.0	1.6	6.0	2.7	77.7	-
3399	Other miscellaneous manufacturing	8.8	9.2	27.9	29.5	12.0	4.3	4.5	25.1	-
31, 322-326	Nondurable goods industries	1.2	1.3	3.2	3.2	4.9	1.3	1.4	12.2	-
311	Food manufacturing	4.5	4.8	14.9	15.3	5.1	3.0	3.2	20.8	-
3121	Beverage manufacturing	1.6	1.7	5.4	5.6	78.1	1.7	1.8	59.0	-
3122	Tobacco manufacturing	0.0	0.0	0.0	(D)	(D)	0.0	(D)	(D)	-
313, 314	Textile mills and textile product mills	5.8	2.9	11.8	13.4	30.3	6.3	3.0	47.4	-
315	Apparel manufacturing	7.8	8.4	7.2	2.5	58.8	9.7	10.4	15.5	-
316	Leather and allied product manufacturing	4.4	4.5	10.8	(D)	(D)	3.7	(D)	(D)	-
322	Paper manufacturing	2.7	2.9	11.6	12.3	17.3	1.7	1.9	10.3	-
323	Printing and related support activities	5.3	5.6	6.3	6.6	20.7	5.5	5.9	22.0	-
324	Petroleum and coal products manufacturing	0.5	0.5	0.2	(D)	(D)	0.8	(D)	(D)	-
3251, 3252	Basic chemical, resin, synthetic rubber, and fiber manufacturing	1.2	1.2	3.6	3.6	13.4	1.1	1.1	18.5	-
3253	Pesticide, fertilizer, and other agricultural chemical manufacturing	1.3	0.7	3.2	3.2	53.4	1.5	0.6	58.4	-
3254	Pharmaceutical and medicine manufacturing	1.1	1.1	1.9	1.9	18.3	0.6	0.6	6.5	-
3255, 3256, 3259	Paint, adhesive, soap, and other chemical manufacturing	4.1	4.2	5.0	5.2	9.2	4.7	4.9	20.3	-
326	Plastics and rubber products manufacturing	6.2	6.3	4.5	5.0	20.2	6.7	6.8	40.9	-
42	Wholesale trade	7.1	6.5	11.4	12.7	38.6	7.1	6.6	26.1	-
421	Wholesale trade, durable goods	5.9	5.5	11.1	9.8	45.8	5.7	5.5	18.6	-
422	Wholesale trade, nondurable goods	14.0	12.1	21.6	22.5	67.2	13.4	13.6	44.3	-

Table 4d. **Relative Standard Errors for Capital Expenditures for Structures and Equipment for Companies With Employees by Industry: 2001 Revised—Con.**

[Percent. For meaning of abbreviations and symbols, see introductory text. See Appendix A for definition of terms]

NAICS code	Industry	Total expenditures	Total new expenditures	Expenditures for structures			Expenditures for equipment			Not distributed as structures or equipment
				Total	New	Used	Total	New	Used	
44-45	Retail trade	2.2	1.9	2.2	2.2	12.0	3.0	2.9	21.8	—
441	Motor vehicle and parts dealers	14.2	14.2	26.8	26.7	58.1	9.3	8.3	47.0	—
443	Electronics and appliance stores	14.5	15.9	2.0	0.9	38.9	17.8	19.7	12.4	—
445	Food and beverage stores	3.0	2.8	2.6	2.6	0.5	3.5	3.3	18.0	—
448	Clothing and clothing accessories stores	2.1	2.1	3.3	3.5	4.7	1.6	1.6	4.4	—
452	General merchandise stores	6.1	6.2	0.3	0.3	5.7	12.7	12.8	13.9	—
454	Nonstore retailers	13.5	6.8	8.2	8.4	7.8	15.8	7.7	80.5	—
442, 444, 446, 447, 451, 453	Other retail trade stores, including gasoline stations	2.4	2.2	2.8	2.6	22.8	4.4	4.1	18.2	—
48-49	Transportation and warehousing	5.3	5.7	11.5	13.1	19.5	3.6	3.5	11.0	—
481	Air transportation	0.7	0.7	1.2	1.3	0.3	0.7	0.6	14.4	—
482	Rail transportation	0.2	0.2	0.2	(D)	(D)	0.5	(D)	(D)	—
483	Water transportation	2.5	2.9	8.2	8.8	18.8	2.5	3.1	4.1	—
484	Truck transportation	12.8	11.8	6.1	3.5	42.4	13.7	12.8	26.1	—
485	Transit and ground passenger transportation	5.3	5.6	1.4	1.4	2.3	6.0	6.3	21.7	—
4861, 4869	Pipeline transportation of crude oil, refined petroleum, and miscellaneous products, except natural gas	0.1	0.1	0.0	(D)	(D)	0.2	(D)	(D)	—
4862	Pipeline transportation of natural gas	0.9	0.9	2.0	2.0	(Z)	0.1	0.1	1.0	—
487	Scenic and sightseeing transportation	7.7	7.3	35.3	28.8	65.4	7.8	7.3	52.4	—
488	Support activities for transportation	45.8	47.3	63.0	64.8	28.9	30.4	31.6	15.3	—
492	Couriers and messengers	0.9	0.4	0.6	(D)	(D)	1.1	(D)	(D)	—
493	Warehousing and storage	23.6	26.1	27.9	32.5	64.5	8.0	6.3	36.4	—
51	Information	2.1	2.1	1.6	1.5	34.8	2.6	2.7	43.6	—
5111	Newspaper, periodical, book, and database publishers	6.3	2.2	4.6	1.2	76.7	6.9	2.6	80.4	—
5112	Software publishers	6.1	5.1	12.5	6.5	53.1	5.6	5.7	88.2	—
512	Motion picture and sound recording industries	15.2	15.5	28.1	29.0	23.4	12.0	12.0	22.0	—
5131	Radio and television broadcasting	5.1	5.2	8.0	8.3	0.0	6.2	6.3	8.0	—
5132	Cable networks and program distribution	1.4	1.4	1.7	1.7	24.2	2.4	2.4	2.9	—
51331	Wired telecommunications carriers	4.4	4.4	3.0	3.0	26.8	4.8	4.8	3.4	—
51332	Wireless telecommunications carriers (except satellite)	2.7	2.7	4.3	4.3	76.8	1.4	1.4	68.0	—
51333, 51334, 51339	Telecommunications resellers, satellite, and other telecommunications	1.8	1.6	2.7	2.7	23.1	2.1	1.8	47.3	—
5141	Information services	7.3	7.0	11.4	11.4	49.5	7.3	7.2	50.7	—
5142	Data processing services	6.2	6.2	0.7	0.7	47.1	9.7	9.8	20.0	—
52	Finance and insurance	1.4	0.9	7.6	5.2	27.7	0.8	0.4	58.2	—
521	Monetary authorities—central bank	0.0	0.0	0.0	0.0	—	0.0	0.0	—	—
5221	Depository credit intermediation	5.0	5.2	8.3	8.9	35.5	3.5	3.5	17.5	—
5222	Nondepository credit intermediation	0.1	0.1	4.0	4.8	0.1	0.1	0.1	7.3	—
5223	Activities related to credit intermediation	7.2	6.9	13.1	13.1	6.1	6.2	5.9	47.1	—
523	Securities, commodity contracts, and other financial investments and related activities	7.5	6.3	16.4	16.7	0.7	9.3	1.7	89.3	—
5241	Insurance carriers	2.5	2.6	5.0	5.7	4.5	2.1	2.2	16.7	—
5242	Agencies, brokerages, and other insurance related activities	11.7	11.2	28.0	25.3	93.2	11.0	9.7	48.7	—
5251, 5259	Funds, trusts, and other financial vehicles	15.7	9.6	16.6	10.4	44.2	3.7	3.9	14.2	—
53	Real estate and rental and leasing	2.7	2.7	10.0	10.9	16.1	1.7	1.4	24.1	—
531	Real estate	9.0	9.8	10.4	11.4	16.3	10.0	9.2	19.1	—
5321	Automotive equipment rental and leasing	1.4	1.4	3.2	3.3	24.4	1.4	1.4	32.1	—
5322, 5323	Consumer goods and general rental centers	7.9	6.5	7.3	6.8	27.9	8.1	6.6	73.1	—
5324	Commercial and industrial machinery and equipment rental and leasing	2.4	1.7	3.4	3.6	4.4	2.4	1.8	24.7	—
533	Lessors of nonfinancial intangible assets	10.6	8.9	14.7	12.3	44.4	14.5	12.0	73.7	—
54	Professional, scientific, and technical services	4.9	4.9	5.5	5.5	8.8	4.9	5.0	8.4	—
5411	Legal services	5.6	6.0	7.7	8.6	20.5	7.7	7.9	41.5	—
5412	Accounting, tax preparation, bookkeeping and payroll services	2.4	2.5	3.3	3.0	26.5	2.9	3.0	21.8	—
5413	Architectural, engineering, and related services	7.5	7.5	13.3	14.4	35.9	7.2	7.2	17.7	—
5414	Specialized design services	18.0	18.6	20.9	22.4	57.4	21.4	22.8	41.3	—
5415	Computer systems design and related services	12.5	12.9	14.8	16.0	18.9	12.2	12.6	39.3	—
5416	Management, scientific, and technical consulting services	5.1	5.1	15.1	15.8	5.1	3.4	3.2	31.2	—
5417	Scientific research and development services	9.6	10.0	5.8	6.2	5.5	13.4	13.9	6.9	—
5418	Advertising and related services	4.4	4.2	5.6	5.6	66.8	5.5	5.1	47.1	—
5419	Other professional, scientific, and technical services	9.3	9.8	17.2	17.8	33.3	8.6	9.4	34.3	—
55	Management of companies and enterprises	5.1	4.8	12.5	12.5	47.3	3.5	3.5	29.9	—
551	Management of companies and enterprises	5.1	4.8	12.5	12.5	47.3	3.5	3.5	29.9	—
56	Administrative and support and waste management	3.1	3.4	5.2	5.4	2.8	3.8	4.0	17.4	—
5614	Business support services	12.6	13.2	10.2	10.4	0.5	13.7	14.6	48.5	—
5615	Travel arrangement and reservation services	11.2	11.2	33.4	(D)	(D)	10.6	(D)	(D)	—
5616, 5617	Investigation, security, and services to buildings and dwellings	7.8	8.4	37.3	37.9	27.0	6.4	6.9	27.0	—
5611, 5612, 5613, 5619	Office administrative, facilities, employment, and other support services	5.8	6.2	13.4	14.0	3.2	7.4	7.8	28.4	—
5621, 5622	Waste collection, treatment, and disposal	6.9	6.9	1.6	(D)	(D)	11.2	(D)	(D)	—
5629	Remediation and other waste management services	21.3	22.8	21.5	46.0	19.9	22.9	23.6	32.9	—
61	Educational services	2.7	3.0	3.4	3.7	11.1	4.2	4.5	15.9	—
611	Educational services	2.7	3.0	3.4	3.7	11.1	4.2	4.5	15.9	—

Table 4d. **Relative Standard Errors for Capital Expenditures for Structures and Equipment for Companies With Employees by Industry: 2001 Revised—Con.**

[Percent. For meaning of abbreviations and symbols, see introductory text. See Appendix A for definition of terms]

NAICS code	Industry	Total expenditures	Total new expenditures	Expenditures for structures			Expenditures for equipment			Not distributed as structures or equipment
				Total	New	Used	Total	New	Used	
62	Health care and social assistance . . .	3.3	3.4	4.7	5.1	4.6	4.1	3.5	21.3	—
6211	Offices of physicians	13.3	11.6	12.5	12.9	20.6	17.0	14.3	63.5	—
6212, 6213	Offices of dentists and other health practitioners	18.9	21.2	46.9	47.0	48.0	19.5	20.2	71.9	—
6215	Medical and diagnostic laboratories	13.1	13.9	20.7	20.8	64.0	11.9	12.9	51.0	—
6216	Home health care services	10.1	10.4	21.1	23.2	0.2	10.6	10.7	37.2	—
6214, 6219	Outpatient care centers and other ambulatory health care services	15.0	15.4	17.8	18.2	22.4	18.6	19.1	25.2	—
6221	General medical and surgical hospitals	1.6	1.6	1.7	1.8	0.2	2.0	2.0	7.4	—
6222, 6223	Psychiatric, substance abuse, and specialty hospitals	4.3	4.3	4.6	4.7	25.9	4.4	4.3	16.1	—
623	Nursing and residential care facilities	19.6	21.2	25.4	27.5	13.0	3.4	3.5	21.9	—
624 (except 6244)	Social assistance (except child day care services)	17.3	20.2	23.9	29.4	17.2	11.5	12.4	15.7	—
6244	Child day care services	20.8	21.0	31.2	31.9	23.8	9.3	7.5	32.3	—
71	Arts, entertainment, and recreation	6.1	6.6	5.1	5.1	28.2	11.3	12.1	13.2	—
711	Performing arts, spectator sports, and related industries	8.0	7.1	13.0	9.6	86.2	10.5	10.8	23.0	—
712	Museums, historical sites, and similar institutions	11.1	11.8	13.0	13.8	7.5	4.1	4.2	15.7	—
713	Amusement, gambling, and recreation industries	8.4	9.1	6.6	6.8	35.7	14.4	15.5	16.4	—
72	Accommodation and food services	6.0	6.8	8.5	9.2	18.1	5.2	5.7	22.7	—
721	Traveler accommodation services	11.2	12.6	16.2	17.5	29.1	6.7	6.3	35.1	—
722	Food services and drinking places	6.4	6.6	7.1	7.6	23.7	7.6	7.4	33.6	—
81	Other services (except public administration)	12.6	13.4	17.3	18.2	13.3	6.2	6.4	19.7	—
8111	Automotive repair and maintenance	12.9	13.8	35.2	44.5	58.9	14.6	15.0	28.3	—
8112, 8113, 8114	Other repair and maintenance	9.1	10.1	31.8	23.1	44.0	9.2	10.6	19.8	—
812	Personal care, death care, laundry, and other personal services	7.0	6.2	13.7	8.8	48.8	9.2	8.9	35.2	—
8131, 8132, 8133, 8134	Religious, grantmaking, social advocacy, civic, and social organizations	15.9	16.6	18.3	18.7	21.7	9.3	11.0	37.1	—
8139	Business, professional, labor, political, and similar organizations	19.4	21.6	34.0	38.9	32.2	14.2	15.1	41.7	—
	Structure and equipment expenditures serving multiple industries	1.3	1.3	0.2	0.2	0.0	1.6	1.6	0.0	—

[†] Represents revision to industry-level data.

Appendix A.

Definition of Terms

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. For projects lasting longer than 1 year, this definition includes gross additions to construction-in-progress accounts even if the asset was not in use and not yet depreciated. For capital leases, the company using the asset (lessee) is asked to include the cost or present value of the leased assets in the year in which the lease was entered. Also included in capital expenditures are capitalized leasehold improvements and capitalized interest charges on loans used to finance capital projects.

STRUCTURES

Capital expenditures for structures consist of the capitalized costs of buildings and other structures and all necessary expenditures to acquire, construct, and prepare the structure for its intended use. The costs of any machinery and equipment which are an integral or built-in feature of the structure are classified as structures. Also included are major additions and alterations to existing structures and capitalized repairs and improvements to buildings.

New structures include new buildings and other structures not previously owned, as well as buildings and other structures that have been previously owned but not used or occupied. Used structures are buildings and other structures which have been previously owned and occupied.

EQUIPMENT

Capital expenditures for equipment include machinery, furniture and fixtures, computers, and vehicles used in the production and distribution of goods and services. Expenditures for machinery and equipment which are housed in

structures and can be removed or replaced without significantly altering the structure are classified as machinery and equipment.

New equipment consists of machinery and equipment purchased new and equipment produced in the company for use by the company. Used equipment is secondhand machinery and equipment.

OTHER CAPITAL EXPENDITURES

“Other” capital expenditures refers to depreciable and amortizable assets which companies could not classify as structures or equipment because of recordkeeping practices or difficulties interpreting the definitions of structures and equipment.

CAPITAL LEASES

Capital leases consist of new assets acquired under capital lease arrangements entered into during the year. Capital leases are defined by the criteria in the Financial Accounting Standards (FASB) Number 13.

CAPITALIZED INTEREST

Capitalized interest consists of interest charges on loans used to finance capital projects, if consistent with the criteria in the Statement of Financial Accounting Standards (FASB) Number 34. Capitalization occurs only during the period of time to get structures and equipment ready for their intended use (such as long term construction of a factory or equipment).

Note: For a more detailed definition of terms, please refer to the instruction manual in Appendix D.

Appendix B.

Comparisons With Other Estimates of Capital Expenditures

Investment estimates, from the ACES, that appear in this report, are not directly comparable with investment data from other sources. Variations in survey concepts, coverage, definitions, data collection techniques, estimation methodology, and sample designs may contribute to differences among estimates. The following are examples of investment surveys and possible factors contributing to differences between estimates. Data users are cautioned to review technical information from each data source before making comparisons of the estimates.

ECONOMIC CENSUS

The Economic Census is conducted every 5 years for years ending in 2 and 7, and covers nearly all of the U.S. economy in its basic collection of establishment statistics. Total capital expenditures and depreciable assets data are collected for mining, construction, and manufacturing establishments. In addition, capital expenditures for new

and used structures and new and used equipment are collected for manufacturing establishments. Differences in the reporting units of the Economic Census and ACES may result in differences in each survey's estimates.

VALUE OF NEW CONSTRUCTION PUT IN PLACE (VPIIP)

Estimates of the value of new construction put in place are compiled from several sources. Estimates for some sectors are based on sample surveys of construction project activity. In addition to sampling variability and coverage, differences in reporting units and respondent interpretation contribute to variations in level and distribution of investment data. Estimates for other sectors depend on data supplied to federal agencies to meet regulatory reporting requirements. Differences in the objectives of the regulatory requirements and the ACES may contribute to differences in estimates.

Appendix C.

Sampling and Estimation Methodologies

The estimates in this report are based on two stratified simple random samples. The ACE-1 sample consists of 45,874 companies with paid employees (determined by the presence of payroll) in 2001. The ACE-2 sample consists of 15,000 businesses without employees. The two sample populations received different survey forms (see Appendix D for an example of each survey form).

The scope of the survey was defined to include all private, nonfarm, domestic companies. Major exclusions from the frame were government-owned operations (including the U.S. Postal Service), foreign-owned operations of domestic companies, establishments located in U.S. Territories, establishments engaged in agricultural production (not agricultural services), and private households.

The 2001 Standard Statistical Establishment List (SSEL) was used to develop the 2002 ACE-1 sample frame. The SSEL is the U.S. Census Bureau's establishment-based database. The database contains records for each physical business entity with payroll located in the United States, including company ownership information and current-year administrative data. In creating the ACE-1 frame, establishment data in the SSEL file were consolidated to create company-level records. Employment and payroll information was maintained for each six-digit North American Industry Classification System¹ (NAICS) industry in which the company had activity. Next, payroll data for each company-level record were run through an algorithm to assign the company, first to an industry sector (i.e., manufacturing, construction, etc.), then to a subsector (three-digit NAICS code), then to an industry group (four-digit NAICS code), then to an industry (five-digit NAICS code), and finally to an ACES industry code based on the industry. The resulting sample frame contained slightly more than 5.6 million companies.

The 2002 ACE-1 sampling frame consists of a certainty portion and a noncertainty portion. The 16,986 companies with 500 or more employees were selected with certainty. The remaining companies with 1 to 499 employees were then grouped into 132 industry categories. Each industry was then further divided into four strata. Since capital expenditures data were not available on the sampling frame, 2001 payroll was used as the stratification variable.

¹ *North American Industry Classification System (NAICS) – United States, 1997*. For sale by National Technical Information Service (NTIS), Springfield, VA 22161. Call NTIS at 1-800-553-6847.

The stratification methodology resulted in minimizing the sample size subject to a desired level of reliability for each industry. The expected relative standard errors (RSEs) ranged from 1 to 3 percent.

The ACE-2 sample frame was selected from four categories of small businesses.

- Companies with no payroll and no employees on March 12 in the prior year, but with characteristics indicating possible employment during the survey period.
- Companies which had received an Employer Identification (EI) number within the last 2 years, but for which no payroll, employment, or receipts data have yet been received.
- Nonemployer corporations and partnerships.
- Nonemployer sole proprietorships with sales or receipts of \$1,000 or more.

Each of these four categories was treated as a separate stratum. The source of the first two categories of businesses was the 2001 SSEL; the source of the second two categories was the 2001 Nonemployer Database. Companies within each stratum were selected using a simple random sample. From a universe of about 20.3 million businesses, 15,000 businesses were selected

ESTIMATION

Each company selected for the survey has a sample weight which is the inverse of its probability of selection. All sampled companies within the same stratum and industry grouping have the same weight. Weights were increased to adjust for nonresponse. The coverage rate for all companies was 90.1 percent. The coverage rate is calculated by multiplying 100 by the ratio of the capital expenditures of all reporting companies weighted by the original sample weights, to the capital expenditures of all reporting companies weighted by the adjusted-for-nonresponse sample weights. Weight adjustment and publication estimation are described in the following subsections.

Weight Adjustment

For estimation purposes, each company was placed into 1 of 4 response-related categories:

1. Respondents.

2. Nonrespondents.
3. Not in business.
4. Known duplicates.

A company was considered a respondent or nonrespondent based on whether the company provided sufficient data in items 1 or 2 of the ACE-1 survey form for the ACE-1 segment or item 1 of the ACE-2 survey form for the ACE-2 segment. Companies that went out of business prior to 2002 and duplicates were dropped from the survey. Companies that went out of business during the survey year were kept in the sample and efforts were made to collect data for the period the company was active.

ACE-1 segment. The following discussion assumes 660 strata (strata designation $h = 1, 2, \dots, 660$) which are based on 132 industries, each containing five strata (including the certainty stratum).

The original stratum weights (W_h) were adjusted to compensate for nonresponse. The adjusted weight is computed as follows:

$$W_{h(\text{adj})} = W_h * \frac{(P_{hr} + P_{hn})}{(P_{hr})}$$

where,

$W_{h(\text{adj})}$	is the adjusted stratum weight of the h^{th} stratum
$W_h = \frac{N_h}{n_h}$	is the original stratum weight of the h^{th} stratum
N_h	is the population size of the h^{th} stratum
n_h	is the sample size of the h^{th} stratum
P_{hr}	is the sum of total company payroll for respondent companies in stratum h
P_{hn}	is the sum of total company payroll for nonrespondent companies in stratum h

ACE-2 segment. The ACE-2 segment initially was stratified into four strata based on the four small business categories mentioned above. The stratum consisting of “companies with no payroll and no employees on March 12 in the prior year, but with characteristics indicating possible employment during the survey period” was poststratified into three strata. The stratum “companies which had received an Employer Identification (EI) number within the last 2 years, but for which no payroll, employment, or receipts data have yet been received” was poststratified into three strata. In both instances, the poststratification was based on updated administrative-record data that were not available at the time the sample frames were created. This method resulted in seven strata (strata designation $h = 1, 2, \dots, 8$). The stratum population sizes, sample sizes, response counts, and stratum weights for the six strata resulting from the poststratification were

modified accordingly. For these six strata, the following formulas use these modified sizes and weights; for the remaining two strata, the formulas use the original stratum sizes and weights.

The stratum weights (W_h) were adjusted to compensate for nonresponse. The adjusted weight is computed as follows:

$$W_{h(\text{adj})} = W_h \left(\frac{n_h}{r_h} \right) = \frac{N_h}{r_h}$$

where,

$W_{h(\text{adj})}$	is the adjusted stratum weight of the h^{th} stratum
$W_h = \frac{N_h}{n_h}$	is the stratum weight of the h^{th} stratum
N_h	is the population size of the h^{th} stratum
n_h	is the sample size of the h^{th} stratum
r_h	is the number of respondents in the h^{th} stratum

Note: A statistical procedure was used in reweighting extreme outliers to minimize the mean square error of the estimates. Mean square error accounts for both sampling variability and bias.

Publication Estimation

Publication cell estimates were computed by obtaining a weighted sum of reported values for companies treated as respondents. For those strata undergoing nonresponse adjustment, the estimates for X_j are biased, since this method assumes that nonresponse is not a purely random event. No attempt was made to estimate the magnitude of this bias.

ACE-1 segment. The ACE-1 estimates were derived as follows. Each estimated cell total, \hat{X}_j , is of the form

$$\hat{X}_j = \sum_{h=1}^{660} \sum_{ieh} (W_{h(\text{adj})} * X_{(j),i,h})$$

where,

$W_{h(\text{adj})}$	is the adjusted weight of the h^{th} stratum
$X_{(j),i,h}$	is the value attributed to the i^{th} company of stratum h , where j is the publication cell of interest.

Note: Although a company was assigned to and sampled in one ACES industry, it could report expenditures in multiple ACES industries. When this occurred, the reported data for all industries were inflated by the weight in the sample industry.

ACE-2 segment. The ACE-2 estimates were derived as follows:

$$\hat{X}_j = \sum_{h=1}^7 \sum_{ieh} (W_{h(\text{adj})} * X_{(j),i,h})$$

where,

$W_{h \text{ (adj)}}$ is the adjusted weight of the h^{th} stratum

$X_{(j),i,h}$ is the value attributed to the i^{th} company in stratum h , where j is the publication cell of interest (note, since no industry level estimates are derived for ACE-2 companies, this j will always represent a national-level cell estimate).

RELIABILITY OF THE ESTIMATES

The data shown in this report are estimated from a sample and will differ from the data which would have been obtained from a complete census. Two types of possible errors are associated with estimates based on data from sample surveys: sampling errors and nonsampling errors. The accuracy of a survey result depends not only on the sampling errors and nonsampling errors measured but also on the nonsampling errors not explicitly measured. For particular estimates, the total error may considerably exceed the measured errors.

Sampling Variability

The sample used in this survey is one of many possible samples that could have been selected using the sampling methodology described earlier. Each of these possible samples would likely yield different results. The RSE is a measure of the variability among the estimates from these possible samples. The RSEs were calculated using a delete-a-group jackknife replicate variance estimator. The RSE accounts for sampling variability but does not account for nonsampling error or systematic biases in the data. Bias is the difference, averaged over all possible samples of the same design and size, between the estimate and the true value being estimated.

The RSEs presented in the tables can be used to derive the SE of the estimate. The SE can be used to derive interval estimates with prescribed levels of confidence that the interval includes the average results of all samples:

- intervals defined by one SE above and below the sample estimate will contain the true value about 68 percent of the time,
- intervals defined by 1.6 SE above and below the sample estimate will contain the true value about 90 percent of the time,
- intervals defined by two SEs above and below the sample estimate will contain the true value about 95 percent of the time.

The SE of the estimate can be calculated by multiplying the RSE presented in the tables by the corresponding estimate. Note, the RSE is the measure of variability presented for all estimates in this publication except for the estimates of percent change presented in Table 2a, for which we provide the SE as the measure of variability (refer to Table 2b). Also note that RSEs in this publication are in percentage form. They must be divided by 100 before being multiplied by the corresponding estimate. For example, using data from Tables 4a and 4c, the SE for total nondurable manufacturing capital expenditures would be calculated as follows:

$$\hat{\sigma}(\hat{X}_j) = \left[\frac{\text{RSE}(\hat{X}_j)}{100} \right] * X_j = \left(\frac{1.6}{100} \right) * \$73,233 \text{ million} = \$1,172$$

The 90-percent confidence interval can be constructed by multiplying 1.6 by the SE, adding this value to the estimate to create the upper bound, and subtracting it from the estimate to create the lower bound.

$$\hat{X}_j \pm [1.6 * \hat{\sigma}(\hat{X}_j)]$$

Using data from Table 4a, for nondurable manufacturing capital expenditures, a 90-percent confidence interval would be calculated as:

$$\$73,233 \text{ million} \pm 1.6(\$1,172) = \$73,233 \pm \$1,875 \text{ million}$$

Nonsampling Error

All surveys and censuses are subject to nonsampling errors. Nonsampling errors can be attributed to many sources: inability to obtain information about all companies in the sample; inability or unwillingness on the part of respondents to provide correct information; response errors; definition difficulties; differences in the interpretation of questions; mistakes in recording or coding the data; and other errors of collection, response, coverage, and estimation for nonresponse.

Explicit measures of the effects of these nonsampling errors are not available. However, to minimize nonsampling error, all reports were reviewed for reasonableness and consistency, and every effort was made to achieve accurate response from all survey participants.

Coverage errors may have a significant effect on the accuracy of estimates for this survey. The SSEL, which forms the basis of our survey universe frame, may not contain all businesses. Also, businesses that are contained in the SSEL may have their payroll misreported.

Appendix D. Survey Forms and Instructions

2002 Annual Capital Expenditures Survey (ACE-1(S))	D-2
2002 Annual Capital Expenditures Survey (ACE-1(M))	D-9
2002 Annual Capital Expenditures Survey (ACE-1(Long)).....	D-17
2002 Instructions, Definitions, and Codes List (ACE-1(I)).....	D-26
2002 Annual Capital Expenditures Survey (ACE-2)	D-35
2002 Instructions and Definitions (ACE-2(I))	D-37

FORM **ACE-1(S)**
(1-14-2003)

U.S. DEPARTMENT OF COMMERCE
Economics and Statistics Administration
U.S. CENSUS BUREAU

2002 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 6 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.

PLEASE TURN THIS FORM BOOKLET OVER AND BEGIN THE SURVEY ON PAGE 1.

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 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.

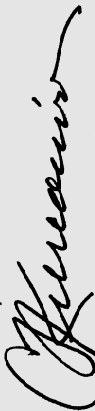
Title 13 of the United States Code requires you to answer this survey, and it also requires us to keep your response confidential.

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 2002. **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 →	Mill	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;
 - Intangible assets such as patents, copyrights, trademarks, franchises, and goodwill.

CAPITAL EXPENDITURES – All capitalized costs during 2002 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 intangible assets such as 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 2002

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 2002, 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 6.

Row	Description (Refer to Page 4 of Instructions)	(1)	
		Millions	Thousands
		179	126
		Example: if figure is \$179,125,628.00 report →	
10	Acquisition cost of depreciable assets (structures and equipment) at beginning of year	Millions	Thousands
11	Total capital expenditures (If "None", enter "0")		
12	Other additions and acquisitions (Please specify in the "Remarks" on page 6)		
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

Row	Description	(1)		(2)	
		Industry category code	Millions	Thousands	Thousands
16	Gross 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 2002 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;
 - Intangible assets (i.e. goodwill, patents, etc.).

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

ITEM 2 Report the following domestic capital expenditures data for the entire company. (Refer to page 4 of Instructions)										Example: if figures is \$179,125,628.00 report →	
CAPITAL EXPENDITURES										Mill	Thou
Row	CAPITAL EXPENDITURES (Refer to page 2 of Instructions)	Structures (1)		Equipment (2)		Other (3)		Total (Add columns 1+2+3) (4)			
		Mill	Thou	Mill	Thou	Mill	Thou	Mill	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	TOTAL capital expenditures (Add Rows 20+21)										Total should equal Item 1A, Row 11
ITEM 3 List the items included in "Other". Report in thousands of dollars. Furniture and fixtures, computers, capitalized computer software, and motor vehicles should be reported as equipment. Leasehold improvements should be considered structures or equipment based on what is being improved.											
Row	Description of Capital Expenditures	(1)		(2)		(3)		(4)			
		Mill	Thou	Mill	Thou	Mill	Thou	Mill	Thou		
30											
31											
ITEM 4											
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)											
Row		(1)		(2)		(3)		TOTAL		Mill	Thou
41								TOTAL			
ITEM 5											
CAPITALIZED COMPUTER SOFTWARE (Refer to page 5 of Instructions)											
Row		(1)		(2)		(3)		Total (Add columns 1+2+3) (4)			
		Mill	Thou	Mill	Thou	Mill	Thou	Mill	Thou		
50	Report capital expenditures for computer software developed or obtained for internal use during the year. Include amounts in Item 1A, Row 11.										

REPORTING PERIOD COVERED

a. Do the reported data cover the calendar year 2002?

- 95 YES
 NO – Specify period covered

FROM		TO	
Month	Day	Month	Day
		Year	

3

4

OWNERSHIP INFORMATION

a. Was this company in operation on December 31, 2002?

- 96 YES
 NO – Give date operations ceased

Month	Day	Year

3

b. Did the ownership of this company change during the year ending December 31, 2002?

- 97 YES Specify date of change
 NO AND fill in c. below

Month	Day	Year

3

c. Name of new operator/company

Contact name at new company

Number and street address

Contact telephone number (Include Area Code) City State ZIP Code

REMARKS

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

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

Name of person to contact regarding this report (Please print or type)

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 8 of this form booklet.

PLEASE RETURN YOUR COMPLETED FORM TO

U.S. Census Bureau
 1201 East 10th Street
 Jeffersonville, IN 47132-0001

OR FAX the form to 1-800-438-8040

THANK YOU FOR YOUR COOPERATION AND ASSISTANCE IN THIS SURVEY.

FORM **ACE-1(M)**
(1-14-2003)

U.S. DEPARTMENT OF COMMERCE
Economics and Statistics Administration
U.S. CENSUS BUREAU

2002 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 6 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.

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Title 13 of the United States Code requires you to answer this survey, and 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

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- Reasonable estimates are acceptable.

- Report dollar values rounded to thousands.

Example: If figure is	Mill	Thou
\$179,125,628.00 report →	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;
 - Intangible assets such as patents, copyrights, trademarks, franchises, and goodwill.

CAPITAL EXPENDITURES – All capitalized costs during 2002 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 intangible assets such as 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 2002

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 2002, 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 7.

Row	Description (Refer to Page 4 of Instructions)	(1)	
		Millions	Thousands
		179	126
		Example: if figure is \$179,125,628.00 report →	
10	Acquisition cost of depreciable assets (structures and equipment) at beginning of year	Millions	Thousands
11	Total capital expenditures (If "None", enter "0")		
12	Other additions and acquisitions (Please specify in the "Remarks" on page 7)		
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

Row	Description	(1)		(2)	
		Industry category code	Millions	Thousands	Thousands
16	Gross domestic sales, operating receipts, and revenue for the entire company (Refer to page 4 of Instructions)				
	Report the three industries with the largest sales, operating receipts, and revenue in which this company operates. Use the list of industry category codes on page 6 of the instructions to complete the industry code column.				
17	Industry with the LARGEST sales				
18	Industry with the SECOND LARGEST sales				
19	Industry with the THIRD LARGEST sales				

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 2002 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;
 - Intangible assets (i.e. goodwill, patents, etc.).

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

ITEM 2		Report the following domestic capital expenditures data for the entire company. (Refer to page 4 of Instructions)				Example: if figures is \$179,125,628.00 report			
CAPITAL EXPENDITURES		Structures (1)		Equipment (2)		Other (3)		Total (4) <i>(Add columns 1+2+3)</i>	
Row		Mil	Thou	Mil	Thou	Mil	Thou	Mil	Thou
20	Capital expenditures for NEW structures and equipment <i>(Include major additions, alterations, and capitalized repairs to existing structures)</i>								
21	Capital expenditures for USED structures and equipment								
22	TOTAL capital expenditures <i>(Add Rows 20+21)</i>								
		Total should equal Item 1A, Row 11							
ITEM 3		List the items included in "Other". Report in thousands of dollars. Furniture and fixtures, computers, capitalized computer software, and motor vehicles should be reported as equipment. Leasehold improvements should be considered structures or equipment based on what is being improved.							
Row	Description of Capital Expenditures	(1)		(2)		(3)		(4)	
		Mil	Thou	Mil	Thou	Mil	Thou	Mil	Thou
30									
31									
ITEM 4		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)							
Row		(1)		(2)		(3)		(4)	
		Mil	Thou	Mil	Thou	Mil	Thou	Mil	Thou
41									
		TOTAL							
ITEM 5		Report capital expenditures for computer software developed or obtained for internal use during the year. Include amounts in Item 1A, Row 11.				Report capital expenditures for computer software developed or obtained for internal use during the year. Include amounts in Item 1A, Row 11.			
Row		(1)		(2)		(3)		(4)	
		Mil	Thou	Mil	Thou	Mil	Thou	Mil	Thou
50									

REPORTING PERIOD COVERED

a. Do the reported data cover the calendar year 2002?

- 95 1 YES
2 NO – Specify period covered

FROM			TO		
Month	Day	Year	Month	Day	Year

3

4

OWNERSHIP INFORMATION

a. Was this company in operation on December 31, 2002?

- 96 1 YES
2 NO – Give date operations ceased

Month	Day	Year

3

b. Did the ownership of this company change during the year ending December 31, 2002?

- 97 1 YES Specify date of change AND fill in c. below
2 NO

Month	Day	Year

3

c. Name of new operator/company

Contact name at new company

Number and street address

Contact telephone number (Include Area Code) City State ZIP Code

REMARKS

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

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

Name of person to contact regarding this report (Please print or type)

Telephone number

FAX number

Area code	Number	Ext.	Area code	Number
()	-		()	-
E-mail address			Date	

Signature of authorized official

Please be sure to correct any name, address, and ZIP Code errors on the imprinted address on page 8 of this form booklet.

PLEASE RETURN YOUR COMPLETED FORM TO

U.S. Census Bureau
1201 East 10th Street
Jeffersonville, IN 47132-0001

OR FAX the form to 1-800-438-8040

THANK YOU FOR YOUR COOPERATION AND ASSISTANCE IN THIS SURVEY.

FORM **ACE-1(Long)**
(1-14-2003)

U.S. DEPARTMENT OF COMMERCE
Economics and Statistics Administration
U.S. CENSUS BUREAU

2002 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 6 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.

PLEASE TURN THIS FORM BOOKLET OVER AND BEGIN THE SURVEY ON PAGE 1.

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 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, and 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 2002. **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	Mill	Thou
\$179,125,628.00 report	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;
 - Intangible assets such as patents, copyrights, trademarks, franchises, and goodwill.

CAPITAL EXPENDITURES – All capitalized costs during 2002 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 intangible assets such as 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 2002

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 2002, 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 7.

Row	Description (Refer to Page 4 of Instructions)	(1)	
		Millions	Thousands
		179	126
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 7)		
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		

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

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

Row	Description	(1)		(2)	
		Industry category code	Millions	Thousands	Thousands
16	Gross domestic sales, operating receipts, and revenue for the entire company (Refer to page 4 of Instructions)				
	Report the three industries with the largest sales, operating receipts, and revenue in which this company operates. Use the list of industry category codes on page 6 of the instructions to complete the industry code column.				
17	Industry with the LARGEST sales				
18	Industry with the SECOND LARGEST sales				
19	Industry with the THIRD LARGEST sales				

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 2002 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;
 - Intangible assets (i.e. goodwill, patents, etc.).

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

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

ITEM 6

Complete Item 6 for each industry in which the company had operations and made capital expenditures in 2002. (Refer to page 5 of the Instructions.) The list of industry category codes printed on Page 8 of the survey are the industries in which we believe your company operates. If the industries are incorrect or incomplete, please refer to the complete list of possible industry codes and descriptions beginning on page 6 of the Instructions, Definitions, and Codes List manual. Correct the list on page 8 of this form and use these updated industry codes to complete Item 6.

STRUCTURES + EQUIPMENT + OTHER = TOTAL																	
Row	Industry Category Code	Structures (Include major additions, alterations and capitalized repairs to existing structures as new structures)				Equipment				Other		TOTAL CAPITAL EXPENDITURES (0)					
		New (2)		Used (3)		New (5)		Used (6)		New (8)	Used (9)						
		Mill	Thou	Mill	Thou	Mill	Thou	Mill	Thou	Mill	Thou						
61																	
61																	
61																	
61																	
61																	
61																	
61																	
61																	
61																	
69	COLUMN TOTALS																

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

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

2002 ANNUAL CAPITAL EXPENDITURES SURVEY (Continuation Page)

Industry Category Codes (Continued) – Listed below are additional industries (continued from page 8) we expected your company to operate in during 2002. If necessary, correct the industry codes to reflect your 2002 operations. **Report the data requested for each industry in which the company made capital expenditures in 2002.** Please return this continuation page with your survey form.

ITEM 6

		STRUCTURES + EQUIPMENT + OTHER = TOTAL														
Row	Industry Category Code	Structures (Include major additions, alterations and capitalized repairs to existing structures as new structures)				Equipment				Other				TOTAL CAPITAL EXPENDITURES		
		New (2)		Used (3)		New (5)		Used (6)		New (8)		Used (9)				
		Mil	Thou	Mil	Thou	Mil	Thou	Mil	Thou	Mil	Thou	Mil	Thou			
61																
61																
61																
61																
61																
61																
61																
61																
61																

REPORTING PERIOD COVERED			
a. Do the reported data cover the calendar year 2002?			
95	1 <input type="checkbox"/> YES	→ 3	
	2 <input type="checkbox"/> NO – Specify period covered		
			4
OWNERSHIP INFORMATION			
a. Was this company in operation on December 31, 2002?			
96	1 <input type="checkbox"/> YES	→ 3	
	2 <input type="checkbox"/> NO – Give date operations ceased		
b. Did the ownership of this company change during the year ending December 31, 2002?			
97	1 <input type="checkbox"/> YES	→ 3	
	2 <input type="checkbox"/> NO		
c. Name of new operator/company			
Contact name at new company		Number and street address	
Contact telephone number (Include Area Code)		City	State ZIP Code
REMARKS Please explain any large or unusual changes to your company's reported domestic capital expenditures.			
CERTIFICATION – This report is substantially accurate and has been prepared in accordance with instructions.			
Name of person to contact regarding this report (Please print or type)			
Area code ()		Telephone number	
Number ()		Area code Number	
Ext. ()		Number ()	
E-mail address		Date	
Signature of authorized official			
Please be sure to correct any name, address, and ZIP Code errors on the imprinted address on page 8 of this form booklet.			
PLEASE RETURN YOUR COMPLETED FORM TO		U.S. Census Bureau 1201 East 10th Street Jeffersonville, IN 47132-0001	
OR		FAX the form to 1-800-438-8040	
THANK YOU FOR YOUR COOPERATION AND ASSISTANCE IN THIS SURVEY.			

2002 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.

BURDEN HOUR ESTIMATE

Public reporting burden for this collection of information is estimated to range from 2 to 16 hours, averaging 3 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 2002. 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 7 of the ACE-1(Long) and ACE-1(M) forms, or page 6 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 2003. Otherwise, report for the fiscal year ending in 2002.

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 2002 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 "Remarks" 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 8 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 intangible assets such as 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, 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 intangible assets (such as 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 7 of the ACE-1(Long) and ACE-1(M) forms, or page 6 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 6) 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. **Do not** report intangible 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, and intangible assets (such as patents, copyrights, trademarks, franchises, and 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 and 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 internal-use 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.

2. Custom-made software:

Report the value of capital expenditures for custom-made software in Column (2). Custom-made software is externally developed solely for a company's internal use.

3. Own-account software:

Report the value of capital expenditures for own-account software in Column (3). Own-account software is developed for internal use by the company's employees.

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 8 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 8, we listed additional activities on a continuation sheet for Item 6. If necessary, add, correct, or delete industry codes on page 8 (and the continuation sheet if applicable) to reflect your company's operations in 2002. Refer to the list of INDUSTRY CATEGORY CODES (beginning on page 6 of this booklet) to update the list.

With the exception noted below, all companies should complete Item 6. Using the corrected list of company activities on page 8, report the data requested for each industry in which the company made capital expenditures in 2003. Complete a separate row for each industry.

Exception: If only one industry code was printed in the industry category codes section on page 8 and this is the correct industry in which your company operated during 2003, check the box and skip to page 7.

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); total 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).

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	3365, 3366, 3369	4920	Couriers and Messengers	492
3370	Furniture and Related Product Manufacturing	337	4930	Warehousing and Storage	493
3391	Medical Equipment and Supplies Manufacturing	3391		Information	
3399	Other Miscellaneous Manufacturing	3399	5111	Newspaper, Periodical, Book, and Database Publishers	5111
	Wholesale Trade		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
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			

FORM **ACE-2**
(1-16-2003)

U.S. DEPARTMENT OF COMMERCE
Economics and Statistics Administration
U.S. CENSUS BUREAU

2002 ANNUAL CAPITAL EXPENDITURES SURVEY

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.

This questionnaire collects capital expenditures information from nonfarm businesses including but not limited to:

- Small employer companies
- Self employed persons
- Independent salespersons (e.g., cosmetic representatives)
- Independent commission workers (e.g., real estate and life insurance salespersons)
- Independent contractors (truckers, private duty nurses, construction contractors)
- Doctors, lawyers, investors, accountants

Even if this questionnaire was mailed to your home address and the business is not located at this address, the form is applicable and must be completed.

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

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.

PLEASE REFER TO THE ENCLOSED INSTRUCTIONS AND DEFINITIONS PAGE BEFORE COMPLETING THIS SURVEY.

ITEM 1 Report the following capital expenditures data for the entire business. Report dollar values rounded to thousands. Exclude land.

Report capital expenditures your business made during the 2002 reporting period. If your business did not make any capital expenditures enter "0" on the appropriate line(s).	Capital Expenditures for 2002	
	Thousands	Dollars
a. Total Capital Expenditures <i>(The sum of lines b, c, d, and e should equal the value reported in line a.)</i>	224	
b. New Structures (Include major additions, alterations, and capitalized repairs to existing structures)	201	
c. Used Structures	211	
d. New Equipment	202	
e. Used Equipment	212	

ITEM 2 Report the following capital lease data for the entire business. Report in thousands of dollars.

Report the estimated cost of assets acquired under capital lease arrangements entered into during the year. Exclude the value of structures and equipment which you rent and periodic payments made for leased structures and equipment. <i>(For additional information see Item 2 on page 2 of the Instructions and Definitions sheet.)</i>	Capital Lease Arrangements for 2002	
	Thousands	Dollars
	411	

ANNUAL CAPITAL EXPENDITURES SURVEY

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 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, and it also requires us to keep your response confidential.

In order to provide current and useful statistics for small, cyclical, and changing businesses, we need your information, whether or not you made capital expenditures in calendar year 2002.

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

2002 INSTRUCTIONS AND DEFINITIONS

BURDEN HOUR ESTIMATE

Public reporting burden for this collection of information is estimated to range from less than 1 hour to about 2 hours, averaging 1 hour 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.

SURVEY SCOPE – This survey collects capital expenditures data for nonfarm businesses, organizations, and associations operating within the United States. This survey also includes self-employed individuals. Report capital expenditures for all of your operations that are located in the 50 States and the District of Columbia. Information for agricultural production operations should be excluded.

Survey Period – Report data for the calendar year 2002. If your fiscal year ends between October 31 and February 28, fiscal year figures are acceptable. If calendar year book figures are not available except at considerable cost, reasonable estimates are acceptable. If the data reported are for a period other than the calendar year, indicate the exact period covered on page 2 of the survey form.

Estimates are Acceptable – The data requested on this report may not correspond to your accounting records. If you cannot answer a question from your records, please estimate the answer. Report in thousands of dollars. If your business did not make any capital expenditures for the 2002 reporting period, enter "0" on the appropriate line(s).

Filing the Report – Return your completed report 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 date shown on the front of the form, request an extension of time by writing to the **U.S. Census Bureau, 1201 East 10th Street, Jeffersonville, IN 47132-0001** or by calling **1-800-528-3049**. Please reference your Census ID Number located on the top line of the mailing address.

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: Company Statistics Division, Business Investment Branch, Washington, DC 20233-6400**, or call **1-800-528-3049**.

HOW TO REPORT

Report capital expenditures in dollar values rounded to thousands.

Example: If figure is \$125,628.00, report	Thou.	Dol.
	126	

Enter zero if expenditures are less than one thousand dollars after rounding.

Item 1

CAPITAL EXPENDITURES – Report expenditures made during the year to purchase structures and equipment for use in your business. Records are ordinarily maintained for these expenditures since they are required to be depreciated for tax purposes. Include the estimated cost of assets acquired as the lessee under capital lease arrangements entered into during the year. See Item 2 instructions below for additional information on capital leases. Assets which your company expensed as permitted under Section 179 of the U.S. Internal Revenue Code should be reported as capital expenditures for purposes of this survey. The requested information may be available from your tax return, accountant, or tax advisor.

Exclude land and items charged as current operating expenses such as cost of maintenance (including maintenance contracts), normal and ordinary repairs, supplies, and rental payments.

If expenditures are made for both business and personal use, report only those for business use.

NEW STRUCTURES – Report capital expenditures for new buildings, offices, and other structures, as well as structures that have been previously owned but not used or occupied.

Include:

- Cost of buildings and all necessary expenditures to acquire, construct, and prepare the structure for its intended use.
- Cost of major additions, alterations, and capitalized repairs to existing structures whether performed by a contractor or completed in-house.
- Cost of any machinery and equipment which is an integral or built-in feature of the structure.

NEW EQUIPMENT – Report capital expenditures for new machinery and equipment.

Include:

- Capital expenditures for new equipment such as machinery, furniture and fixtures, cash registers, fax machines, copy machines, computers, computer software, and cars and trucks used in the production and distribution of goods and services and in office functions.
- Expenditures for machinery and equipment which are housed in structures and can be removed or replaced without significantly altering the structure.

USED STRUCTURES AND USED EQUIPMENT – Report capital expenditures for offices, buildings, and other structures previously owned and occupied by others. Also include second hand equipment and machinery previously owned by others.

If you have any questions about what to report or how to classify specific fixed assets, please call **1-800-528-3049**.

Item 2

CAPITAL LEASES – Report the estimated cost of new structures and equipment acquired as the lessee under capital lease arrangements entered into during the year. Only the person or business to whom a lease is granted (lessee) from others should report here. This value should also be included as a capital expenditure in Item 1 since the purchase of a structure and/or equipment has essentially taken place.

Exclude the value of structures and equipment which you rent (operating leases); and periodic payments made for leased structures and equipment.

If you did not have capital expenditures during 2002, enter zeroes in the appropriate lines of ITEM 1 and complete the back of the form. Please sign and return your form in the enclosed envelope or FAX to 1-800-438-8040.

