

# Annual Capital Expenditures: 2005

Issued February 2007

ACE/05



U S C E N S U S B U R E A U

*Helping You Make Informed Decisions*

U.S. Department of Commerce  
Economics and Statistics Administration  
U.S. CENSUS BUREAU

## ACKNOWLEDGMENTS

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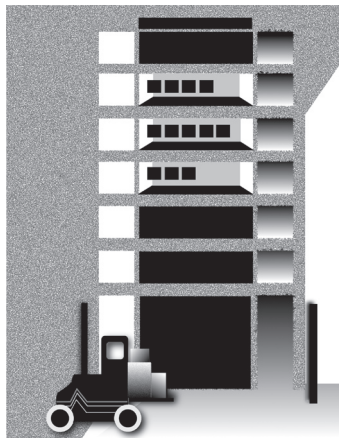
Finally, a special acknowledgment is due to the many businesses whose cooperation was essential to the success of this report.

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

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# Introduction

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## 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 2005 estimates presented in this report are based on data collected from a sample of 46,009 companies with employees and 15,000 businesses without employees. The sample frame for companies with employees was nearly 5.9 million and for companies without employees about 24.0 million. For those companies with employees, capital expenditures data are published for 135 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 2004 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): 2002*. 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 2005 ACES. The ACE-1(S), ACE-1(M), and ACE-1(L) survey forms were mailed to a sample of 46,009 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.

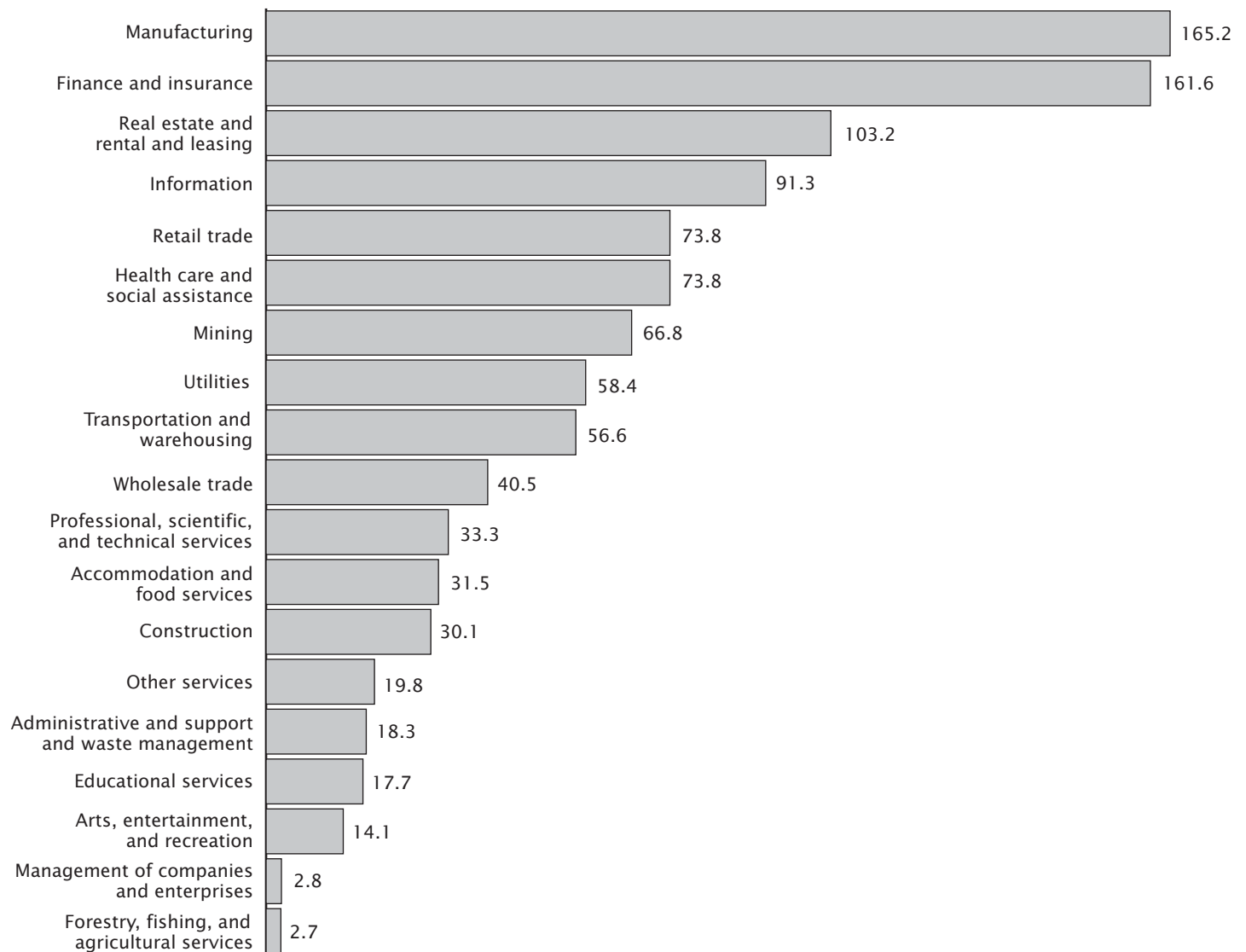
New structures and equipment include expenditures for new buildings and other structures, structures that have been previously owned but neither used nor occupied, new machinery and equipment, and other new depreciable assets. Used structures and equipment include expenditures for buildings and other 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: 2005**

(Billion dollars)





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## SUMMARY OF FINDINGS

In 2005, U.S. businesses invested \$1.15 trillion in both new and used capital goods, an increase of 10.0 percent from 2004. The final 2004 estimate of \$1.04 trillion, reflects a downward revision of \$5.4 billion. (See Tables 1a and 1b.)

Expenditures for structures totaled \$401.6 billion, with \$365.7 billion (91.1 percent) spent for new structures, an increase of 12.6 percent from 2004. Expenditures for equipment totaled \$744.4 billion, with \$702.2 billion (94.3 percent) spent for new equipment, an increase of 11.7 percent from the prior year. In 2005, spending on new structures and equipment totaled \$1.07 trillion, an increase of 12.0 percent from 2004.

Companies with employees accounted for \$1.06 trillion of capital spending in 2005, an increase of 11.6 percent from 2004. These companies invested \$368.7 billion in structures, an increase of 9.9 percent from 2004. They invested \$695.0 billion in equipment, an increase of 12.5 percent from 2004.

Capital expenditures by companies without employees in 2005 totaled \$82.2 billion. Equipment spending by these companies accounted for 60.0 percent of their total spending. Companies without employees were not asked to report capital expenditures by sector or industry.

### Highlights of capital expenditures by business sector and industry for companies with employees. (See Tables 2, 3, and 4.)

*[Business sector data are based on the 2002 North American Industry Classification System.]*

Of the 135 industries covered in this report, 43 had a statistically significant increase in spending, 6 had a statistically significant decrease, and 86 showed no statistically significant change from the prior year.

**Manufacturing.** The manufacturing sector spent \$165.2 billion on capital goods in 2005, an increase of 5.5 percent from 2004. Of the total spending by this sector, \$33.7 billion was for structures, and \$131.5 billion was for equipment.

Investment spending by durable goods manufacturers totaled \$92.4 billion, an increase of 8.6 percent from the prior year. Of this total, \$14.8 billion, was for structures, while expenditures for equipment amounted to \$77.6 billion. The motor vehicle and parts industry was the largest durable goods investor, spending \$23.5 billion in 2005. The semiconductor industry was the second largest durable goods investor, at \$10.3 billion.

Nondurable goods manufacturers spent \$72.8 billion on capital goods in 2005. Spending for structures was \$18.9 billion, and for equipment, \$54.0 billion. The food manufacturing industry was the largest spender in this category

in 2005 with \$14.3 billion, followed by the petroleum and coal products industry with spending at \$10.3 billion, and the pharmaceutical and medicine manufacturing industry at \$10.1 billion.

**Finance and insurance.** The finance and insurance sector spent \$161.6 billion on capital goods in 2005. Of this spending, \$39.1 billion was for structures, and \$122.5 billion was for equipment. The leading industry spender in this sector was nondepository credit intermediation (i.e., sales and lease financing, and credit card issuing) at \$92.5 billion, an increase of 15.6 percent from 2004.

**Real estate and rental and leasing.** This sector spent \$103.2 billion on capital goods in 2005, an increase of 12.7 percent from the prior year. The automotive equipment rental and leasing industry was the leading spender in this sector at \$50.1 billion, up 13.4 percent from 2004, with virtually all spending in equipment. The second leading spender in this sector, real estate, spent \$28.9 billion, with 83.5 percent of this amount spent on structures.

**Information.** The information sector spent \$91.3 billion on capital goods in 2005, an increase of 9.3 percent from the prior year. Of this sector's spending, \$32.0 billion was for structures and \$59.3 billion was for equipment. The leading spenders in this sector were the wireless telecommunications carriers at \$27.3 billion, an increase of 13.9 percent from 2004, and the wired telecommunication carriers at \$27.1 billion, an increase of 10.8 percent.

**Retail trade.** In 2005, capital spending by the retail trade sector was \$73.8 billion. Of this spending, \$34.2 billion was for structures and \$39.6 billion was for equipment. The leading spender in this sector was other retail trade stores, including the gasoline stations industry, which spent \$26.1 billion in 2005, \$11.6 billion in structures and \$14.5 billion in equipment. The general merchandise stores industry spent \$17.7 billion in 2005, an increase of 4.3 percent from the prior year.

**Health care and social assistance.** The health care and social assistance sector spent \$73.8 billion for capital expenditures in 2005, an increase of 14.3 percent from the prior year. Spending by general medical and surgical hospitals increased 15.1 percent from 2004 to \$41.8 billion in 2005. The outpatient care centers and other ambulatory health care services industry spent \$4.6 billion in 2005, an increase of 32.1 percent from the prior year.

**Mining.** The mining sector spent \$66.8 billion on capital goods in 2005, an increase of 30.4 percent from the prior year. Spending for structures more than doubled that of equipment, \$46.4 billion and \$20.4 billion respectively. The oil and gas extraction industry led this sector's spending with \$50.5 billion in capital expenditures, up 25.6 percent from the prior year, and accounted for 75.6 percent of this sector's overall spending.

**Utilities.** The utilities sector spent \$58.4 billion on capital goods in 2005, an increase of 15.8 percent from the prior year. The electric power generation and distribution industry spent \$47.2 billion, or 80.9 percent of this sector's investment. The natural gas distributors industry spent \$8.5 billion on capital goods.

**Transportation and warehousing.** Investment in this sector was \$56.6 billion in 2005, an increase of 22.9 percent from 2004. The truck transportation industry spent \$17.6 billion in 2005, an increase of 61.8 percent from the \$10.9 billion reported in 2004. The air transportation industry spent \$9.5 billion, a decrease of 6.1 percent from 2004. The rail transportation industry spent \$8.3 billion, an increase of 15.5 percent from 2004.

**Wholesale trade.** The wholesale trade sector spent \$40.5 billion on capital goods in 2005. The durable goods industry spent \$24.4 billion, and the nondurable goods industry spent \$15.3 billion.

**Professional, scientific, and technical services.** This sector spent \$33.3 billion for capital goods in 2005, up 24.8 percent from the prior year. The scientific research and development services industry accounted for \$7.8 billion of this sector's capital expenditures in 2005.

**Accommodation and food services.** This sector's capital spending in 2005 amounted to \$31.5 billion and accounted for one of the largest percent increases from 2004 at 52.5 percent. The food services and drinking places industry spent \$16.5 billion on capital goods in

2005, an increase of 45.3 percent from 2004. The traveler accommodation services industry, which includes hotels and casino hotels, spent \$15.0 billion, an increase of 61.3 percent from the 2004 level of \$9.3 billion.

**Construction.** The construction sector spent \$30.1 billion for capital goods in 2005. Spending by special trade contractors amounted to \$15.3 billion.

**Other services (except public administration).** This sector, which includes various types of business, religious, and social organizations, repair and maintenance services, and personal services, spent \$19.8 billion on capital goods in 2005. The religious, grantmaking, social advocacy, and organizations industry was the largest spender in 2005 at \$11.1 billion.

**Administrative and support and waste management.** This sector spent \$18.3 billion on capital goods in 2005. The investigation, security, and services to buildings and dwellings industry spent \$5.2 billion on capital goods and accounted for 28.2 percent of this sector's spending.

**Educational services.** The educational services sector spent \$17.7 billion on capital goods in 2005. Spending for structures totaled \$12.8 billion and spending for equipment totaled \$5.0 billion.

**Arts, entertainment, and recreation.** This sector spent \$14.1 billion on capital goods in 2005. The amusement, gambling, and recreation industry, which accounts for 68.2 percent of capital expenditures in this industry, spent \$9.7 billion.

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

Business sector	2005 capital expenditures (billion dollars)	2004 capital expenditures (billion dollars)	Percent change from 2004 to 2005 <sup>1</sup>
Manufacturing . . . . .	165.2	156.7	5.5 (±3.57)
Finance and insurance . . . . .	161.6	153.6	(NS)
Real estate and rental and leasing . . . . .	103.2	91.6	12.7 (±12.08)
Information . . . . .	91.3	83.5	9.3 (±2.03)
Retail trade . . . . .	73.8	72.2	(NS)
Health care and social assistance . . . . .	73.8	64.6	14.3 (±6.25)
Mining . . . . .	66.8	51.3	30.4 (±9.61)
Utilities . . . . .	58.4	50.4	15.8 (±5.54)
Transportation and warehousing . . . . .	56.6	46.1	22.9 (±7.07)
Wholesale trade . . . . .	40.5	32.3	(NS)
Professional, scientific, and technical services . . . . .	33.3	26.7	24.8 (±15.38)
Accommodation and food services . . . . .	31.5	20.6	52.5 (±25.87)
Construction . . . . .	30.1	28.6	(NS)
Other services (except public administration) . . . . .	19.8	19.7	(NS)
Administrative and support and waste management . . . . .	18.3	17.5	(NS)
Educational services . . . . .	17.7	18.9	(NS)
Arts, entertainment, and recreation . . . . .	14.1	12.2	(NS)
Management of companies and enterprises . . . . .	2.8	3.2	(NS)
Forestry, fishing, and agricultural services . . . . .	2.7	2.1	(NS)

(NS) Not statistically significant.

<sup>1</sup>This 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.

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Note: Revised 2004 ACES 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. Further details concerning survey design, methodology, and data limitations are contained in the appendixes of this publication.

#### **DISCLOSURE**

The disclosure analysis for the ACES statistics is performed on each data item. When the estimate for a specific data item cannot be shown without disclosing information for individual companies, then the publication of that data item is suppressed. The process of suppression does not change the marginal totals, so the integrity of the data is not adversely affected.

In accordance with federal law governing census reports (Title 13 of the United States Code), no data are published that would disclose the operations of an individual establishment or company. Disclosure limitation is the process for protecting the confidentiality of data. A disclosure would occur if someone could use published statistical information to infer the identity or operations of a business that has provided information under a pledge of confidentiality. Disclosure suppression protects the confidentiality of individual businesses by withholding (suppressing)

the cell values in tables of aggregate data for cases where only a few businesses are represented or dominate the statistic presented.

#### **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.
- (NS) Not statistically significant.
- (X) Not applicable.
- (Z) Less than half of unit shown.

#### **ELECTRONIC ACCESS OF DATA**

The 2005 ACES 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).

Figure 2.  
**Capital Expenditures for Structures and Equipment by Companies With and Without Employees: 2005**  
 (Billion dollars)

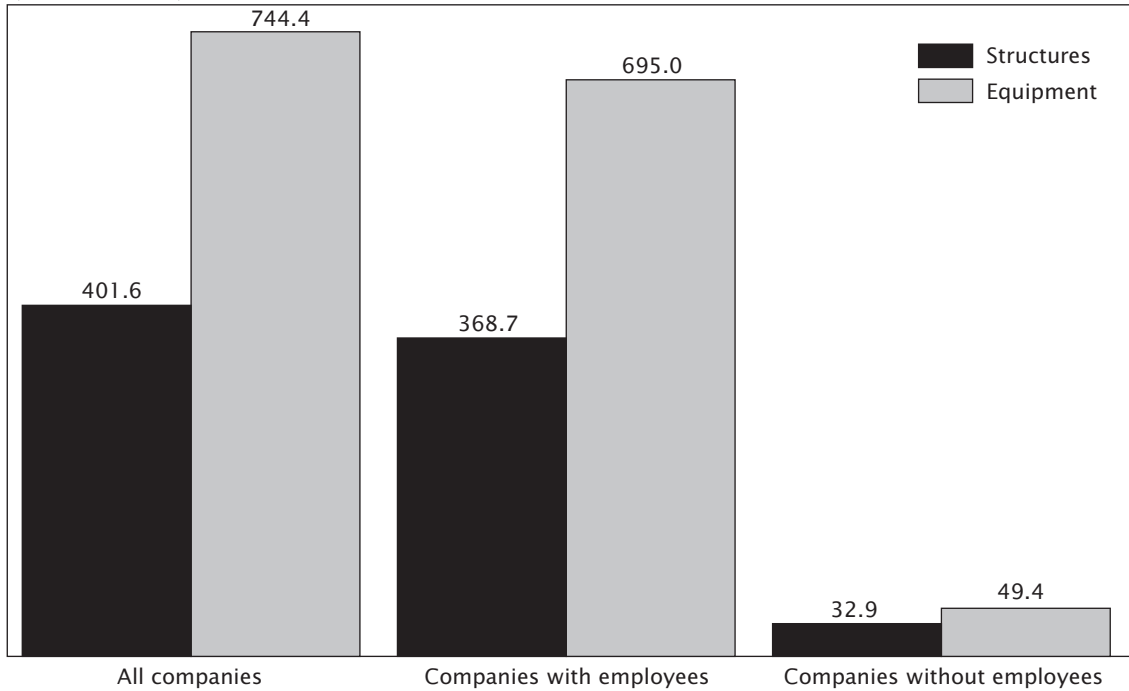


Figure 3.  
**Capital Expenditures for Structures and Equipment for Companies With Employees: 2005 and 2004 Revised**  
 (Billion dollars)

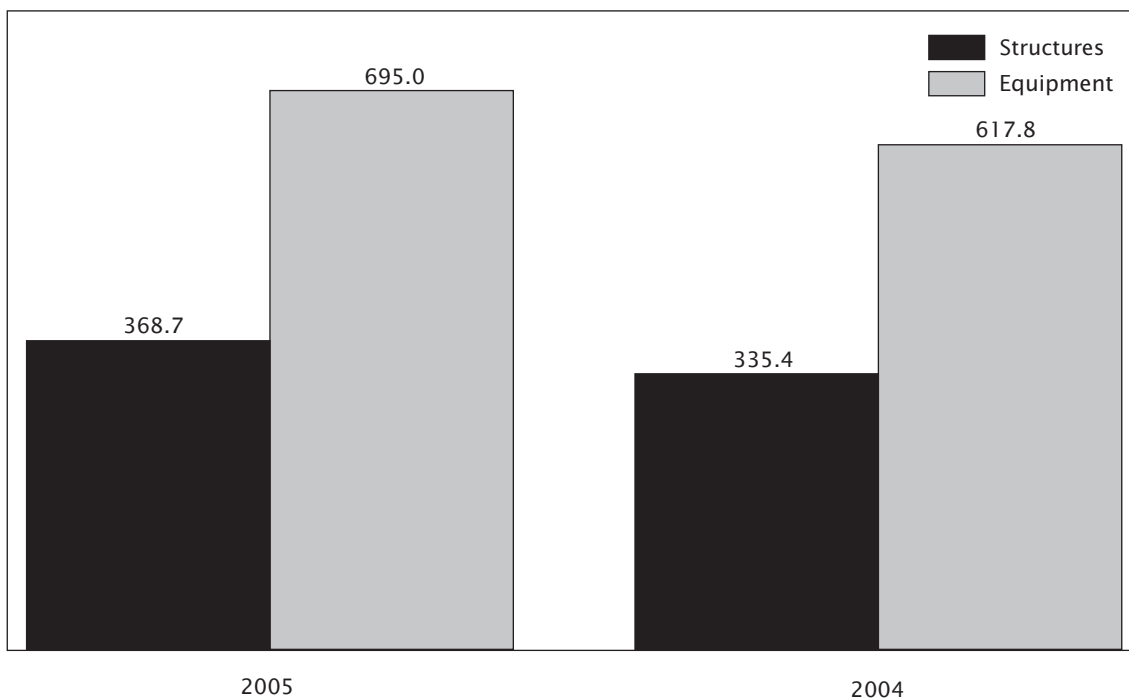


Figure 4.  
**Capital Expenditures Distribution for New and Used Structures and Equipment for Companies With Employees: 2005**  
 (Percent)

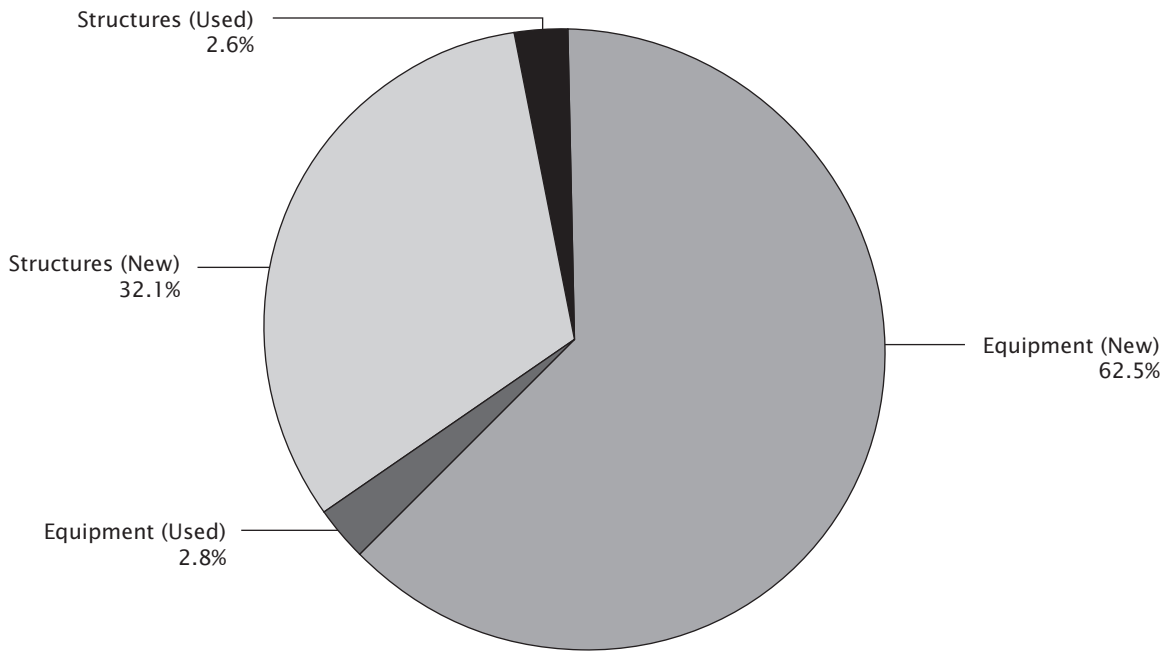


Figure 5.  
**Capital Expenditures Distribution for New and Used Structures and Equipment for Companies Without Employees: 2005**  
 (Percent)

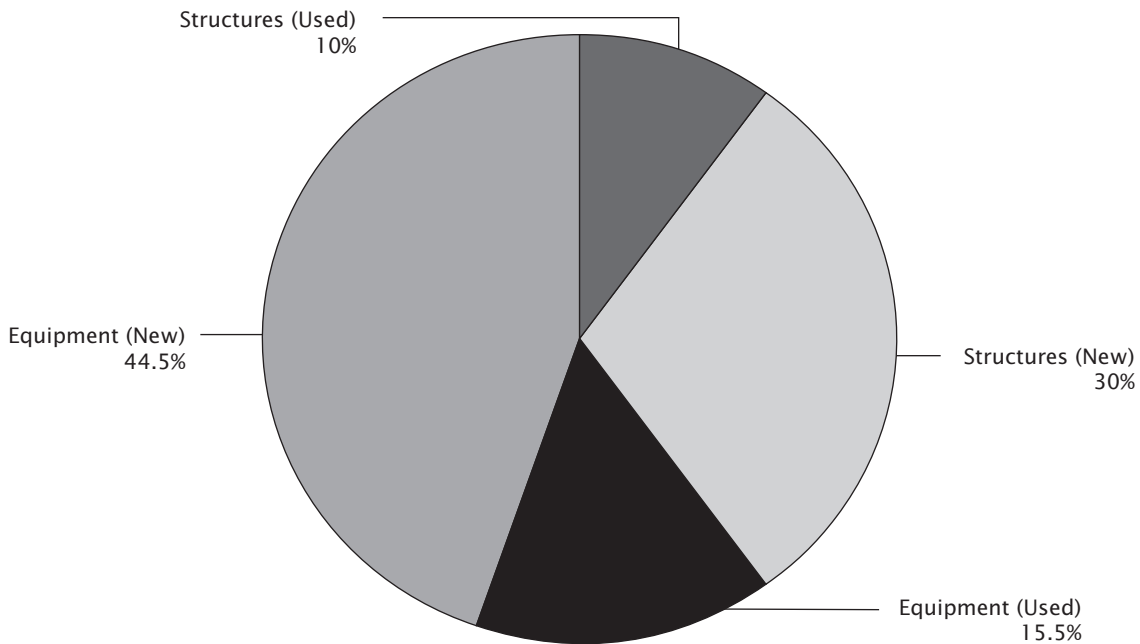
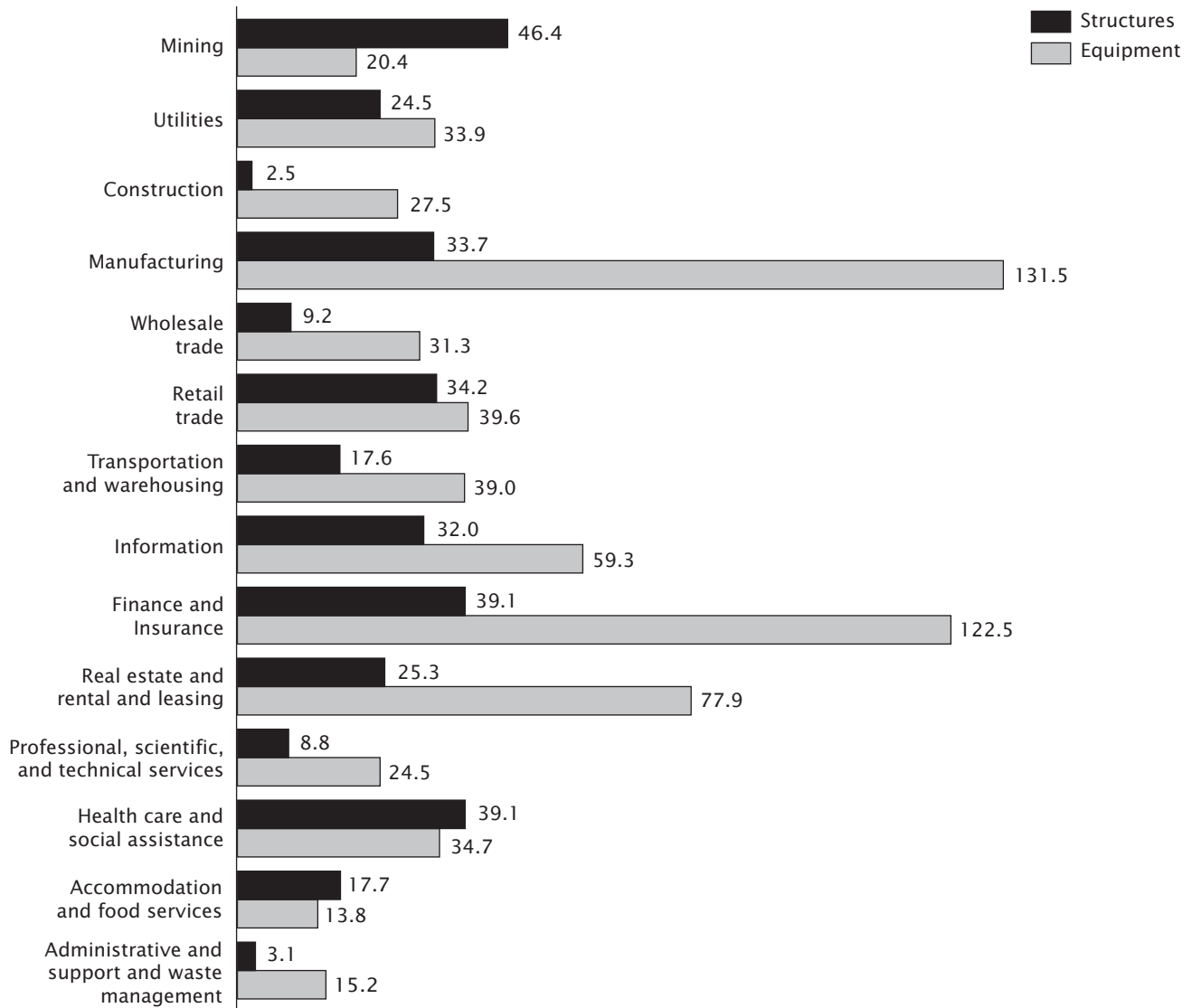


Figure 6.

**Capital Expenditures for Structures and Equipment by Selected Business Sectors for Companies With Employees: 2005**

(Billion dollars)



**Table 1a. Capital Expenditures for Structures and Equipment: 2005**

[Millions of current dollars. For meaning of abbreviations and symbols, see introductory text. See Appendixes A and C for definition of terms and sampling and estimation methodology]

Capital expenditures	Capital expenditures for all companies	Capital expenditures for companies with employees	Capital expenditures for companies without employees
<b>Total</b> .....	<b>1 145 947</b>	<b>1 063 700</b>	<b>82 247</b>
<b>Structures</b> .....	<b>401 560</b>	<b>368 698</b>	<b>32 862</b>
New .....	365 660	340 945	24 715
Used .....	35 900	27 754	8 146
<b>Equipment</b> .....	<b>744 387</b>	<b>695 001</b>	<b>49 386</b>
New .....	702 203	665 604	36 598
Used .....	42 184	29 397	12 787
<b>Not distributed as structures or equipment</b> .....	<b>-</b>	<b>-</b>	<b>-</b>
<b>Capitalized computer software<sup>1</sup></b> .....	<b>(NA)</b>	<b>49 163</b>	<b>(NA)</b>
Prepackaged .....	(NA)	17 663	(NA)
Vendor-customized .....	(NA)	13 861	(NA)
Internally-developed .....	(NA)	17 638	(NA)
<b>Capital leases<sup>1</sup></b> .....	<b>18 013</b>	<b>17 550</b>	<b>463</b>

<sup>1</sup>Included in structures and equipment data shown above.

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

**Table 1b. Capital Expenditures for Structures and Equipment: 2004 Revised**

[Millions of current dollars. For meaning of abbreviations and symbols, see introductory text. See Appendixes A and C for definition of terms and sampling and estimation methodology]

Capital expenditures	Capital expenditures for all companies	Capital expenditures for companies with employees	Capital expenditures for companies without employees
<b>Total</b> .....	<b>1 042 060</b>	<b>953 171</b>	<b>88 889</b>
<b>Structures</b> .....	<b>368 707</b>	<b>335 405</b>	<b>33 302</b>
New .....	324 680	300 371	24 309
Used .....	44 028	35 034	8 993
<b>Equipment</b> .....	<b>673 353</b>	<b>617 766</b>	<b>55 587</b>
New .....	628 591	588 110	40 481
Used .....	44 762	29 656	15 106
<b>Not distributed as structures or equipment</b> .....	<b>-</b>	<b>-</b>	<b>-</b>
<b>Capitalized computer software<sup>1</sup></b> .....	<b>(NA)</b>	<b>49 868</b>	<b>(NA)</b>
Prepackaged .....	(NA)	17 306	(NA)
Vendor-customized .....	(NA)	15 553	(NA)
Internally-developed .....	(NA)	17 008	(NA)
<b>Capital leases<sup>1</sup></b> .....	<b>17 996</b>	<b>17 526</b>	<b>469</b>

<sup>1</sup>Included in structures and equipment 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: 2005**

[Percent. For meaning of abbreviations and symbols, see introductory text. See Appendixes A and C for definition of terms and sampling and estimation methodology]

Capital expenditures	Capital expenditures for all companies	Capital expenditures for companies with employees	Capital expenditures for companies without employees
<b>Total</b> .....	<b>0.7</b>	<b>0.7</b>	<b>5.1</b>
<b>Structures</b> .....	<b>1.1</b>	<b>0.9</b>	<b>12.2</b>
New .....	1.4	1.2	15.1
Used .....	5.4	7.9	8.8
<b>Equipment</b> .....	<b>1.0</b>	<b>1.0</b>	<b>4.3</b>
New .....	0.9	0.9	4.8
Used .....	4.0	5.3	7.1
<b>Not distributed as structures or equipment</b> .....	<b>-</b>	<b>-</b>	<b>-</b>
<b>Capitalized computer software</b> .....	<b>(NA)</b>	<b>0.9</b>	<b>(NA)</b>
Prepackaged .....	(NA)	1.4	(NA)
Vendor-customized .....	(NA)	1.9	(NA)
Internally-developed .....	(NA)	1.8	(NA)
<b>Capital leases</b> .....	<b>7.2</b>	<b>7.2</b>	<b>10.9</b>

Table 1d. **Relative Standard Errors for Capital Expenditures for Structures and Equipment: 2004 Revised**

[Percent. For meaning of abbreviations and symbols, see introductory text. See Appendixes A and C for definition of terms and sampling and estimation methodology]

Capital expenditures	Capital expenditures for all companies	Capital expenditures for companies with employees	Capital expenditures for companies without employees
<b>Total</b> .....	<b>1.2</b>	<b>1.0</b>	<b>7.8</b>
<b>Structures</b> .....	<b>3.1</b>	<b>2.9</b>	<b>13.5</b>
New .....	2.2	2.1	15.0
Used .....	18.5	18.2	22.8
<b>Equipment</b> .....	<b>0.8</b>	<b>0.6</b>	<b>5.5</b>
New .....	0.8	0.6	6.7
Used .....	4.8	4.1	10.0
<b>Not distributed as structures or equipment</b> .....	<b>-</b>	<b>-</b>	<b>-</b>
<b>Capitalized computer software</b> .....	<b>(NA)</b>	<b>1.1</b>	<b>(NA)</b>
Prepackaged .....	(NA)	1.1	(NA)
Vendor-customized .....	(NA)	3.1	(NA)
Internally-developed .....	(NA)	2.1	(NA)
<b>Capital leases</b> .....	<b>8.0</b>	<b>8.3</b>	<b>28.7</b>



Table 2a. **Capital Expenditures and Percent Change for Companies With Employees by Major Industry Sector: 2005, 2004 Revised, and 2003 Revised and Restated**

[Millions of current dollars. For meaning of abbreviations and symbols, see introductory text. See Appendixes A and C for definition of terms and sampling and estimation methodology]

NAICS code	Industry	2005 capital expenditures	Percent change (2005-2004)	2004 capital expenditures	Percent change (2004-2003)	2003 capital expenditures
	<b>Total expenditures</b> .....	<b>1 063 700</b>	<b>11.6</b>	<b>953 171</b>	<b>7.5</b>	<b>886 846</b>
	<b>By industry</b> .....	<b>1 063 700</b>	<b>11.6</b>	<b>953 171</b>	<b>7.5</b>	<b>886 846</b>
113-115	Forestry, fishing, and agricultural services .....	2 702	29.8	2 081	9.9	1 894
21	Mining .....	66 832	30.4	51 253	1.4	50 548
22	Utilities .....	58 355	15.8	50 409	-7.6	54 569
23	Construction .....	30 072	5.0	28 627	23.6	23 159
31-33	Manufacturing .....	165 218	5.5	156 651	5.1	149 065
321, 327, 33	Durable goods industries .....	92 399	8.6	85 119	6.1	80 226
31, 322-326	Nondurable goods industries .....	72 818	1.8	71 532	3.9	68 839
42	Wholesale trade .....	40 476	25.3	32 314	24.2	26 014
44-45	Retail trade .....	73 849	2.3	72 170	9.6	65 868
48-49	Transportation and warehousing .....	56 606	22.9	46 054	3.6	44 460
51	Information .....	91 259	9.3	83 488	3.7	80 524
52	Finance and insurance .....	161 619	5.2	153 629	27.2	120 787
53	Real estate and rental and leasing .....	103 222	12.7	91 606	4.2	87 952
54	Professional, scientific, and technical services .....	33 302	24.8	26 688	8.0	24 703
55	Management of companies and enterprises .....	2 825	-11.3	3 186	-3.4	3 298
56	Administrative and support and waste management .....	18 317	4.9	17 455	5.1	16 612
61	Educational services .....	17 747	-6.2	18 919	13.5	16 667
62	Health care and social assistance .....	73 819	14.3	64 561	5.6	61 151
71	Arts, entertainment, and recreation .....	14 147	16.3	12 165	10.3	11 029
72	Accommodation and food services .....	31 474	52.5	20 641	-1.9	21 036
81	Other services (except public administration) .....	19 837	0.7	19 701	-24.3	26 035
	Structure and equipment expenditures serving multiple industry categories .....	2 022	28.6	1 572	6.6	1 476

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: 2005, 2004 Revised, and 2003 Revised and Restated**

[For meaning of abbreviations and symbols, see introductory text. See Appendixes A and C for definition of terms and sampling and estimation methodology]

NAICS code	Industry	2005 capital expenditures (percent)	Percent change (2005-2004)	2004 capital expenditures (percent)	Percent change (2004-2003)	2003 capital expenditures (percent)
	<b>Total expenditures</b> .....	<b>0.7</b>	<b>1.4</b>	<b>1.0</b>	<b>1.4</b>	<b>0.8</b>
	<b>By industry</b> .....	<b>0.7</b>	<b>1.4</b>	<b>1.0</b>	<b>1.4</b>	<b>0.8</b>
113-115	Forestry, fishing, and agricultural services .....	13.5	21.9	10.2	20.2	15.3
21	Mining .....	2.8	5.8	3.5	7.4	6.4
22	Utilities .....	2.2	3.3	1.9	1.9	0.9
23	Construction .....	7.5	9.2	4.5	7.9	4.6
31-33	Manufacturing .....	1.0	2.1	1.8	2.1	1.0
321, 327, 33	Durable goods industries .....	1.6	3.5	2.8	3.6	2.0
31, 322-326	Nondurable goods industries .....	1.0	2.6	2.3	2.7	1.1
42	Wholesale trade .....	10.5	15.9	7.2	11.6	6.0
44-45	Retail trade .....	2.1	2.7	1.6	4.1	3.4
48-49	Transportation and warehousing .....	3.0	4.3	1.8	3.2	2.4
51	Information .....	0.8	1.2	0.8	2.1	1.9
52	Finance and insurance .....	0.9	5.5	5.2	6.8	1.5
53	Real estate and rental and leasing .....	3.5	7.4	5.5	7.7	5.0
54	Professional, scientific, and technical services .....	6.4	9.3	3.9	5.3	3.0
55	Management of companies and enterprises .....	4.7	14.1	15.2	15.3	4.3
56	Administrative and support and waste management .....	6.9	10.5	7.2	10.2	6.5
61	Educational services .....	4.8	7.5	6.4	10.2	6.3
62	Health care and social assistance .....	2.3	3.8	2.4	4.4	3.4
71	Arts, entertainment, and recreation .....	10.6	13.9	5.6	8.3	5.0
72	Accommodation and food services .....	9.7	15.7	3.5	7.8	7.2
81	Other services (except public administration) .....	14.5	17.0	8.6	11.9	13.1
	Structure and equipment expenditures serving multiple industry categories .....	(Z)	0.7	(Z)	0.6	0.6

<sup>1</sup>Included in structures and equipment data shown above.

**Table 3a. Capital Expenditures for Structures and Equipment for Companies With Employees by Major Industry Sector: 2005 and 2004 Revised**

[Millions of current dollars. For meaning of abbreviations and symbols, see introductory text. See Appendixes A and C for definition of terms and sampling and estimation methodology]

NAICS code	Industry	Total expenditures	Expenditures for structures			Expenditures for equipment			Not distributed as structures or equipment
			Total	New	Used	Total	New	Used	
	<b>Total expenditures</b> .....	<b>2005.. 1 063 700</b>	<b>368 698</b>	<b>340 945</b>	<b>27 754</b>	<b>695 001</b>	<b>665 604</b>	<b>29 397</b>	—
	2004..	953 171	335 405	300 371	35 034	617 766	588 110	29 656	—
	<b>By industry</b> .....	<b>2005.. 1 063 700</b>	<b>368 698</b>	<b>340 945</b>	<b>27 754</b>	<b>695 001</b>	<b>665 604</b>	<b>29 397</b>	—
	2004..	953 171	335 405	300 371	35 034	617 766	588 110	29 656	—
113-115	Forestry, fishing, and agricultural services .....	2005.. 2 702	344	283	61	2 358	2 016	341	—
	2004..	2 081	324	309	15	1 757	1 507	250	—
21	Mining .....	2005.. 66 832	46 448	45 515	933	20 384	18 477	1 907	—
	2004..	51 253	34 564	33 583	982	16 689	15 415	1 274	—
22	Utilities .....	2005.. 58 355	24 493	23 792	701	33 862	33 098	764	—
	2004..	50 409	24 398	23 626	772	26 011	25 724	286	—
23	Construction .....	2005.. 30 072	2 544	2 247	297	27 528	22 082	5 446	—
	2004..	28 627	4 511	4 167	345	24 115	18 939	5 176	—
31-33	Manufacturing .....	2005.. 165 218	33 685	32 116	1 569	131 533	126 380	5 153	—
	2004..	156 651	31 823	30 016	1 807	124 828	120 481	4 347	—
321, 327, 33	Durable goods industries .....	2005.. 92 399	14 820	14 117	703	77 580	73 987	3 593	—
	2004..	85 119	13 606	12 818	788	71 513	68 904	2 609	—
31, 322-326	Nondurable goods industries .....	2005.. 72 818	18 866	17 999	866	53 953	52 393	1 560	—
	2004..	71 532	18 217	17 198	1 019	53 315	51 576	1 738	—
42	Wholesale trade .....	2005.. 40 476	9 188	8 834	355	31 287	28 118	3 170	—
	2004..	32 314	7 133	6 555	578	25 181	21 888	3 293	—
44-45	Retail trade .....	2005.. 73 849	34 226	33 354	873	39 623	38 422	1 201	—
	2004..	72 170	33 308	31 486	1 822	38 862	36 965	1 897	—
48-49	Transportation and warehousing .....	2005.. 56 606	17 602	16 701	901	39 004	34 906	4 098	—
	2004..	46 054	13 992	13 018	975	32 062	28 472	3 590	—
51	Information .....	2005.. 91 259	31 978	31 716	262	59 281	58 956	325	—
	2004..	83 488	28 636	26 253	2 384	54 852	53 120	1 732	—
52	Finance and insurance .....	2005.. 161 619	39 115	31 172	7 943	122 504	122 011	494	—
	2004..	153 629	43 919	30 216	13 703	109 710	109 244	466	—
53	Real estate and rental and leasing .....	2005.. 103 222	25 284	17 690	7 594	77 938	76 553	1 385	—
	2004..	91 606	27 277	21 610	5 667	64 329	61 947	2 382	—
54	Professional, scientific, and technical services .....	2005.. 33 302	8 757	7 666	1 091	24 545	24 054	492	—
	2004..	26 688	6 007	5 714	293	20 681	20 081	600	—
55	Management of companies and enterprises .....	2005.. 2 825	860	798	62	1 965	1 931	34	—
	2004..	3 186	788	564	225	2 397	2 304	93	—
56	Administrative and support and waste management .....	2005.. 18 317	3 097	2 805	292	15 220	13 600	1 620	—
	2004..	17 455	2 567	2 309	259	14 888	12 692	2 196	—
61	Educational services .....	2005.. 17 747	12 792	11 828	964	4 955	4 752	203	—
	2004..	18 919	13 728	12 781	947	5 190	4 965	225	—
62	Health care and social assistance .....	2005.. 73 819	39 085	37 489	1 596	34 734	34 108	626	—
	2004..	64 561	32 608	30 668	1 939	31 953	31 280	673	—
71	Arts, entertainment, and recreation .....	2005.. 14 147	9 224	8 788	436	4 923	4 756	166	—
	2004..	12 165	7 360	7 196	164	4 804	4 677	128	—
72	Accommodation and food services .....	2005.. 31 474	17 660	16 528	1 131	13 814	12 725	1 089	—
	2004..	20 641	9 860	9 126	734	10 781	10 373	408	—
81	Other services (except public administration) .....	2005.. 19 837	11 865	11 181	684	7 972	7 112	860	—
	2004..	19 701	12 278	10 867	1 411	7 423	6 788	635	—
	Structure and equipment expenditures serving multiple industry categories .....	2005.. 2 022	451	443	8	1 571	1 549	22	—
	2004..	1 572	321	307	13	1 252	1 248	3	—

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: 2005 and 2004 Revised**

[Percent. For meaning of abbreviations and symbols, see introductory text. See Appendixes A and C for definition of terms and sampling and estimation methodology]

NAICS code	Industry	Total expenditures	Expenditures for structures			Expenditures for equipment			Not distributed as structures or equipment
			Total	New	Used	Total	New	Used	
	<b>Total expenditures</b> .....	<b>2005.. 0.7</b>	<b>0.9</b>	<b>1.2</b>	<b>7.9</b>	<b>1.0</b>	<b>0.9</b>	<b>5.3</b>	—
	2004..	1.0	2.9	2.1	18.2	0.6	0.6	4.1	—
	<b>By industry</b> .....	<b>2005.. 0.7</b>	<b>0.9</b>	<b>1.2</b>	<b>7.9</b>	<b>1.0</b>	<b>0.9</b>	<b>5.3</b>	—
	2004..	1.0	2.9	2.1	18.2	0.6	0.6	4.1	—
113-115	Forestry, fishing, and agricultural services .....	2005.. 13.5	16.5	19.1	23.3	15.0	16.6	27.4	—
	2004..	10.2	31.5	33.4	64.3	7.7	8.7	16.2	—
21	Mining .....	2005.. 2.8	3.5	3.6	4.0	3.5	2.4	20.8	—
	2004..	3.5	2.6	2.7	7.9	9.1	9.9	3.3	—
22	Utilities .....	2005.. 2.2	5.3	5.4	0.4	1.0	1.0	13.7	—
	2004..	1.9	3.6	3.7	2.8	1.5	1.6	11.8	—
23	Construction .....	2005.. 7.5	12.9	15.4	38.8	8.4	9.0	12.7	—
	2004..	4.5	25.9	28.1	36.4	5.8	7.0	14.5	—
31-33	Manufacturing .....	2005.. 1.0	1.5	1.2	12.0	1.2	0.8	12.2	—
	2004..	1.8	2.9	3.0	15.9	1.6	1.7	7.4	—
321, 327, 33	Durable goods industries .....	2005.. 1.6	2.0	1.7	11.0	2.0	1.4	17.6	—
	2004..	2.8	5.5	5.9	15.3	2.4	2.4	9.5	—
31, 322-326	Nondurable goods industries .....	2005.. 1.0	2.0	1.6	16.1	1.0	1.0	7.1	—
	2004..	2.3	4.4	4.3	25.2	1.9	1.9	12.5	—
42	Wholesale trade .....	2005.. 10.5	15.3	15.8	16.3	9.9	9.9	26.2	—
	2004..	7.2	15.1	16.9	37.6	6.6	6.4	26.2	—
44-45	Retail trade .....	2005.. 2.1	3.8	3.9	10.2	1.4	1.5	14.4	—
	2004..	1.6	2.0	2.1	10.0	2.0	1.6	19.4	—
48-49	Transportation and warehousing .....	2005.. 3.0	4.4	4.6	19.9	3.5	3.7	10.4	—
	2004..	1.8	4.7	5.0	7.7	1.8	1.8	8.7	—
51	Information .....	2005.. 0.8	1.1	1.1	5.6	1.1	1.1	17.6	—
	2004..	0.8	1.1	1.1	6.5	1.2	1.2	3.8	—
52	Finance and insurance .....	2005.. 0.9	3.2	3.8	4.7	0.4	0.4	9.5	—
	2004..	5.2	17.3	7.4	44.1	0.9	0.9	18.1	—
53	Real estate and rental and leasing .....	2005.. 3.5	12.4	15.8	26.4	1.7	1.8	14.4	—
	2004..	5.5	18.4	19.1	40.7	2.8	2.1	43.9	—
54	Professional, scientific, and technical services .....	2005.. 6.4	19.9	22.6	25.2	4.6	4.7	18.4	—
	2004..	3.9	10.0	10.6	16.9	3.6	3.6	12.7	—
55	Management of companies and enterprises .....	2005.. 4.7	5.2	3.9	34.5	5.5	5.7	22.9	—
	2004..	15.2	16.1	21.8	18.4	15.7	15.7	16.3	—
56	Administrative and support and waste management .....	2005.. 6.9	8.5	8.6	41.6	7.2	7.8	19.6	—
	2004..	7.2	4.7	5.3	6.0	8.2	9.5	14.0	—
61	Educational services .....	2005.. 4.8	5.5	6.0	9.7	5.7	5.8	25.4	—
	2004..	6.4	8.3	8.7	8.1	4.2	4.2	31.9	—
62	Health care and social assistance .....	2005.. 2.3	3.7	3.9	6.9	2.4	2.5	8.8	—
	2004..	2.4	3.9	4.3	6.7	1.9	2.0	13.2	—
71	Arts, entertainment, and recreation .....	2005.. 10.6	13.4	13.0	51.0	7.0	7.0	29.4	—
	2004..	5.6	7.4	7.5	16.8	4.8	4.6	21.1	—
72	Accommodation and food services .....	2005.. 9.7	15.3	16.6	32.2	4.6	4.6	26.1	—
	2004..	3.5	3.8	4.1	3.0	5.4	5.6	21.7	—
81	Other services (except public administration) .....	2005.. 14.5	23.7	25.4	38.3	8.9	9.7	23.1	—
	2004..	8.6	12.5	14.1	48.1	4.4	4.5	14.5	—
	Structure and equipment expenditures serving multiple industry categories .....	2005.. 0.5	0.8	0.8	2.6	0.4	0.4	0.1	—
	2004..	0.1	0.1	0.1	1.9	0.1	0.1	0.0	—

**Table 4a. Capital Expenditures for Structures and Equipment for Companies With Employees by Industry: 2005**

[Millions of current dollars. For meaning of abbreviations and symbols, see introductory text. See Appendixes A and C for definition of terms and sampling and estimation methodology]

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	
	<b>Total expenditures .....</b>	<b>1 063 700</b>	<b>1 006 549</b>	<b>368 698</b>	<b>340 945</b>	<b>27 754</b>	<b>695 001</b>	<b>665 604</b>	<b>29 397</b>	-
	<b>By industry .....</b>	<b>1 063 700</b>	<b>1 006 549</b>	<b>368 698</b>	<b>340 945</b>	<b>27 754</b>	<b>695 001</b>	<b>665 604</b>	<b>29 397</b>	-
<b>113-115</b>	<b>Forestry, fishing, and agricultural services .....</b>	<b>2 702</b>	<b>2 299</b>	<b>344</b>	<b>283</b>	<b>61</b>	<b>2 358</b>	<b>2 016</b>	<b>341</b>	-
113, 114, 115	Forestry, logging, fishing, hunting, trapping, and agricultural support activities .....	2 702	2 299	344	283	61	2 358	2 016	341	-
<b>21</b>	<b>Mining .....</b>	<b>66 832</b>	<b>63 992</b>	<b>46 448</b>	<b>45 515</b>	<b>933</b>	<b>20 384</b>	<b>18 477</b>	<b>1 907</b>	-
2111	Oil and gas extraction .....	50 549	49 486	42 580	41 712	868	7 969	7 775	195	-
2121	Coal mining .....	3 691	3 458	1 239	1 235	4	2 452	2 223	229	-
2122	Metal ore mining .....	1 649	1 543	748	(D)	(D)	900	(D)	(D)	-
2123	Nonmetallic mineral mining and quarrying .....	3 096	2 756	692	(D)	(D)	2 405	(D)	(D)	-
213111, 213112	Support activities for oil and gas operations .....	7 552	6 483	1 188	1 156	32	6 365	5 327	1 038	-
213113, 213114, 213115	Support activities for solid mineral operations .....	295	266	2	2	-	293	265	28	-
<b>22</b>	<b>Utilities .....</b>	<b>58 355</b>	<b>56 890</b>	<b>24 493</b>	<b>23 792</b>	<b>701</b>	<b>33 862</b>	<b>33 098</b>	<b>764</b>	-
2211	Electric power generation, transmission, and distribution .....	47 233	45 937	18 008	17 438	570	29 226	28 499	727	-
2212	Natural gas distribution .....	8 529	8 388	4 772	(D)	(D)	3 758	(D)	(D)	-
2213	Water, sewage, and other systems .....	2 592	2 565	1 714	(D)	(D)	878	(D)	(D)	-
<b>23</b>	<b>Construction .....</b>	<b>30 072</b>	<b>24 329</b>	<b>2 544</b>	<b>2 247</b>	<b>297</b>	<b>27 528</b>	<b>22 082</b>	<b>5 446</b>	-
236	Construction of buildings .....	6 767	5 975	1 484	1 416	68	5 283	4 559	724	-
237	Heavy and civil engineering construction .....	7 959	6 232	467	379	89	7 492	5 853	1 639	-
238	Specialty trade contractors .....	15 346	12 123	593	453	140	14 753	11 670	3 083	-
<b>31-33</b>	<b>Manufacturing .....</b>	<b>165 218</b>	<b>158 496</b>	<b>33 685</b>	<b>32 116</b>	<b>1 569</b>	<b>131 533</b>	<b>126 380</b>	<b>5 153</b>	-
<b>321, 327, 33</b>	<b>Durable goods industries .....</b>	<b>92 399</b>	<b>88 104</b>	<b>14 820</b>	<b>14 117</b>	<b>703</b>	<b>77 580</b>	<b>73 987</b>	<b>3 593</b>	-
321	Wood product manufacturing .....	3 529	3 222	658	644	13	2 871	2 578	294	-
3271, 3272	Clay and glass products manufacturing .....	1 779	1 728	286	283	3	1 493	1 445	47	-
3273, 3274, 3279	Cement, concrete, lime, gypsum, and other nonmetallic mineral product manufacturing .....	5 298	4 526	684	643	41	4 615	3 883	732	-
3311, 3312	Iron and steel mills, ferroalloy manufacturing, and steel product manufacturing from purchased steel .....	2 391	2 251	394	364	30	1 997	1 887	110	-
3313, 3314	Nonferrous metals production and processing .....	1 219	1 122	182	173	9	1 037	948	89	-
3315	Ferrous and nonferrous foundries .....	740	688	100	96	4	640	592	48	-
332	Fabricated metal product manufacturing .....	8 368	7 728	1 276	1 195	80	7 092	6 532	560	-
3331	Agriculture, construction, and mining machinery manufacturing .....	2 208	2 145	355	324	31	1 853	1 821	32	-
3332, 3335, 3339	Industrial, metalworking, and general purpose machinery manufacturing .....	3 050	2 926	579	554	25	2 471	2 372	99	-
3333, 3334	Commercial, service industry, temperature control, and air-flow control machinery manufacturing .....	1 562	1 533	295	282	13	1 267	1 251	16	-
3336	Engine, turbine, and power transmission equipment manufacturing .....	1 743	1 728	248	248	1	1 495	1 480	15	-
3341	Computer and peripheral equipment manufacturing .....	2 623	2 621	318	317	1	2 306	2 304	2	-
3342, 3343	Communications, audio and video equipment manufacturing .....	3 225	3 179	474	445	29	2 751	2 734	17	-
3344	Semiconductor and other electronic component manufacturing .....	10 263	10 068	1 894	1 839	56	8 369	8 229	140	-
3345	Navigational, measuring, electromedical, and control instruments manufacturing .....	3 601	3 502	654	583	70	2 947	2 919	28	-
3346	Manufacturing and reproducing magnetic and optical media .....	376	373	26	26	-	350	347	3	-
335	Electrical equipment, appliance, and component manufacturing .....	2 670	2 573	313	305	9	2 357	2 268	89	-
3361, 3362, 3363	Motor vehicle, body, trailer, and parts manufacturing .....	23 505	22 498	3 222	3 098	124	20 283	19 401	882	-
3364	Aerospace product and parts manufacturing .....	4 789	4 621	1 336	1 253	83	3 453	3 368	85	-
3365, 3366, 3369	Other transportation equipment manufacturing .....	1 580	1 525	212	200	12	1 368	1 325	43	-
337	Furniture and related product manufacturing .....	1 485	1 395	284	268	16	1 201	1 127	74	-
3391	Medical equipment and supplies manufacturing .....	4 191	4 106	688	664	24	3 503	3 442	61	-
3399	Other miscellaneous manufacturing .....	2 203	2 049	343	314	29	1 860	1 734	126	-
<b>31, 322-326</b>	<b>Nondurable goods industries .....</b>	<b>72 818</b>	<b>70 392</b>	<b>18 866</b>	<b>17 999</b>	<b>866</b>	<b>53 953</b>	<b>52 393</b>	<b>1 560</b>	-
311	Food manufacturing .....	14 324	13 882	3 000	2 829	171	11 324	11 053	271	-
3121	Beverage manufacturing .....	4 560	4 535	765	758	7	3 795	3 777	18	-
3122	Tobacco manufacturing .....	559	559	100	100	-	459	459	-	-
313, 314	Textile mills and textile product mills .....	1 734	1 640	184	163	20	1 550	1 476	74	-
315	Apparel manufacturing .....	888	749	312	250	61	576	499	77	-
316	Leather and allied product manufacturing .....	120	116	29	29	-	91	88	3	-
322	Paper manufacturing .....	5 819	5 411	716	649	67	5 102	4 762	340	-
323	Printing and related support activities .....	3 825	3 673	332	306	26	3 493	3 368	126	-
324	Petroleum and coal products manufacturing .....	10 259	10 163	6 265	6 232	33	3 995	3 931	63	-
3251, 3252	Basic chemical, resin, synthetic rubber, and fiber manufacturing .....	7 465	7 384	1 482	1 473	9	5 984	5 911	73	-
3253	Pesticide, fertilizer, and other agricultural chemical manufacturing .....	867	827	191	169	22	677	658	19	-
3254	Pharmaceutical and medicine manufacturing .....	10 121	9 818	3 239	3 087	153	6 881	6 731	150	-
3255, 3256, 3259	Paint, adhesive, soap, and other chemical manufacturing .....	4 254	4 147	1 004	964	40	3 250	3 184	66	-
326	Plastics and rubber products manufacturing .....	8 024	7 488	1 249	993	256	6 775	6 495	280	-

See note at end of table.



Table 4a. **Capital Expenditures for Structures and Equipment for Companies With Employees by Industry: 2005—Con.**

[Millions of current dollars. For meaning of abbreviations and symbols, see introductory text. See Appendixes A and C for definition of terms and sampling and estimation methodology]

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	
<b>56</b>	<b>Administrative and support and waste management .....</b>	<b>18 317</b>	<b>16 405</b>	<b>3 097</b>	<b>2 805</b>	<b>292</b>	<b>15 220</b>	<b>13 600</b>	<b>1 620</b>	—
5614	Business support services .....	2 008	1 910	186	168	18	1 821	1 741	80	—
5615	Travel arrangement and reservation services .....	1 185	832	202	84	118	983	748	235	—
5616, 5617	Investigation, security, and services to buildings and dwellings .....	5 166	4 458	401	344	56	4 765	4 114	652	—
5611, 5612, 5613, 5619	Office administrative, facilities, employment, and other support services .....	4 955	4 746	1 167	1 104	63	3 788	3 643	146	—
5621, 5622	Waste collection, treatment, and disposal ..	4 212	3 791	1 037	1 024	13	3 175	2 767	408	—
5629	Remediation and other waste management services .....	791	668	104	80	24	687	588	100	—
<b>61</b>	<b>Educational services .....</b>	<b>17 747</b>	<b>16 580</b>	<b>12 792</b>	<b>11 828</b>	<b>964</b>	<b>4 955</b>	<b>4 752</b>	<b>203</b>	—
611	Educational services .....	17 747	16 580	12 792	11 828	964	4 955	4 752	203	—
<b>62</b>	<b>Health care and social assistance ..</b>	<b>73 819</b>	<b>71 596</b>	<b>39 085</b>	<b>37 489</b>	<b>1 596</b>	<b>34 734</b>	<b>34 108</b>	<b>626</b>	—
6211	Offices of physicians .....	5 742	5 696	1 252	1 237	16	4 490	4 459	31	—
6212, 6213	Offices of dentists and other health practitioners .....	4 079	4 018	1 204	1 201	3	2 875	2 817	58	—
6215	Medical and diagnostic laboratories .....	1 879	1 871	324	321	3	1 555	1 550	5	—
6216	Home health care services .....	826	802	196	183	13	630	619	11	—
6214, 6219	Outpatient care centers and other ambulatory health care services .....	4 626	4 496	2 167	2 095	72	2 458	2 401	58	—
6221	General medical and surgical hospitals .....	41 760	41 144	22 820	22 348	472	18 940	18 797	143	—
6222, 6223	Psychiatric, substance abuse, and specialty hospitals .....	1 153	1 117	727	696	31	425	421	4	—
623	Nursing and residential care facilities .....	10 226	9 443	8 088	7 519	569	2 138	1 924	214	—
624 (except 6244)	Social assistance (except child day care services) .....	2 533	2 063	1 690	1 293	397	843	770	73	—
6244	Child day care services .....	994	945	616	595	21	378	350	28	—
<b>71</b>	<b>Arts, entertainment, and recreation .....</b>	<b>14 147</b>	<b>13 545</b>	<b>9 224</b>	<b>8 788</b>	<b>436</b>	<b>4 923</b>	<b>4 756</b>	<b>166</b>	—
711	Performing arts, spectator sports, and related industries .....	2 133	2 052	1 370	1 357	12	763	695	68	—
712	Museums, historical sites, and similar institutions .....	2 364	2 324	2 031	1 995	36	333	329	4	—
713	Amusement, gambling, and recreation industries .....	9 650	9 168	5 824	5 435	388	3 827	3 733	94	—
<b>72</b>	<b>Accommodation and food services .....</b>	<b>31 474</b>	<b>29 253</b>	<b>17 660</b>	<b>16 528</b>	<b>1 131</b>	<b>13 814</b>	<b>12 725</b>	<b>1 089</b>	—
721	Traveler accommodation services .....	14 968	14 282	9 521	9 104	417	5 447	5 178	269	—
722	Food services and drinking places .....	16 506	14 971	8 139	7 424	715	8 367	7 547	820	—
<b>81</b>	<b>Other services (except public administration) .....</b>	<b>19 837</b>	<b>18 293</b>	<b>11 865</b>	<b>11 181</b>	<b>684</b>	<b>7 972</b>	<b>7 112</b>	<b>860</b>	—
8111	Automotive repair and maintenance .....	2 579	2 052	612	306	306	1 967	1 746	222	—
8112, 8113, 8114	Other repair and maintenance .....	1 165	1 012	124	117	7	1 041	894	146	—
812	Personal care, death care, laundry, and other personal services .....	2 858	2 474	693	659	34	2 165	1 815	349	—
8131, 8132, 8133, 8134	Religious, grantmaking, social advocacy, civic, and social organizations .....	11 128	10 752	9 214	8 946	267	1 914	1 805	109	—
8139	Business, professional, labor, political, and similar organizations .....	2 107	2 003	1 222	1 152	70	885	851	34	—
	<b>Structure and equipment expenditures serving multiple industries .....</b>	<b>2 022</b>	<b>1 992</b>	<b>451</b>	<b>443</b>	<b>8</b>	<b>1 571</b>	<b>1 549</b>	<b>22</b>	—

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







Table 4b. **Capital Expenditures for Structures and Equipment for Companies With Employees by Industry: 2004 Revised—Con.**

[Millions of current dollars. For meaning of abbreviations and symbols, see introductory text. See Appendixes A and C for definition of terms and sampling and estimation methodology]

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	
<b>56</b>	<b>Administrative and support and waste management .....</b>	<b>17 455</b>	<b>15 000</b>	<b>2 567</b>	<b>2 309</b>	<b>259</b>	<b>14 888</b>	<b>12 692</b>	<b>2 196</b>	—
5614	Business support services .....	3 248	1 976	343	(D)	(D)	2 905	(D)	(D)	—
5615	Travel arrangement and reservation services .....	835	818	53	36	17	782	782	—	—
5616, 5617	Investigation, security, and services to buildings and dwellings .....	5 278	4 941	118	109	9	5 160	4 832	328	—
5611, 5612, 5613, 5619	Office administrative, facilities, employment, and other support services .....	3 806	3 400	983	(D)	(D)	2 823	(D)	(D)	—
5621, 5622	Waste collection, treatment, and disposal ..	3 568	3 249	1 008	968	39	2 561	2 281	280	—
5629	Remediation and other waste management services .....	719	617	63	52	11	657	565	92	—
<b>61</b>	<b>Educational services .....</b>	<b>18 919</b>	<b>17 746</b>	<b>13 728</b>	<b>12 781</b>	<b>947</b>	<b>5 190</b>	<b>4 965</b>	<b>225</b>	—
611	Educational services .....	18 919	17 746	13 728	12 781	947	5 190	4 965	225	—
<b>62</b>	<b>Health care and social assistance ..</b>	<b>64 561</b>	<b>61 948</b>	<b>32 608</b>	<b>30 668</b>	<b>1 939</b>	<b>31 953</b>	<b>31 280</b>	<b>673</b>	—
6211	Offices of physicians .....	5 267	5 192	1 398	1 351	47	3 870	3 841	29	—
6212, 6213	Offices of dentists and other health practitioners .....	3 171	3 116	737	730	7	2 433	2 386	48	—
6215	Medical and diagnostic laboratories .....	1 985	1 935	297	287	10	1 688	1 648	40	—
6216	Home health care services .....	791	761	186	169	17	605	592	13	—
6214, 6219	Outpatient care centers and other ambulatory health care services .....	3 501	3 232	1 449	1 250	199	2 052	1 982	69	—
6221	General medical and surgical hospitals .....	36 280	35 515	18 910	18 271	639	17 370	17 243	127	—
6222, 6223	Psychiatric, substance abuse, and specialty hospitals .....	1 252	1 217	693	665	28	559	552	7	—
623	Nursing and residential care facilities .....	8 724	7 995	6 584	6 105	479	2 140	1 891	249	—
624 (except 6244)	Social assistance (except child day care services) .....	2 623	2 143	1 669	1 275	394	954	868	86	—
6244	Child day care services .....	967	842	684	565	119	283	277	6	—
<b>71</b>	<b>Arts, entertainment, and recreation .....</b>	<b>12 165</b>	<b>11 873</b>	<b>7 360</b>	<b>7 196</b>	<b>164</b>	<b>4 804</b>	<b>4 677</b>	<b>128</b>	—
711	Performing arts, spectator sports, and related industries .....	2 170	2 125	1 249	1 229	19	921	896	26	—
712	Museums, historical sites, and similar institutions .....	1 986	1 915	1 758	1 699	59	228	216	11	—
713	Amusement, gambling, and recreation industries .....	8 009	7 833	4 354	4 268	86	3 655	3 564	91	—
<b>72</b>	<b>Accommodation and food services .....</b>	<b>20 641</b>	<b>19 499</b>	<b>9 860</b>	<b>9 126</b>	<b>734</b>	<b>10 781</b>	<b>10 373</b>	<b>408</b>	—
721	Traveler accommodation services .....	9 279	8 563	4 508	3 935	573	4 771	4 628	142	—
722	Food services and drinking places .....	11 362	10 936	5 352	5 191	161	6 010	5 744	266	—
<b>81</b>	<b>Other services (except public administration) .....</b>	<b>19 701</b>	<b>17 655</b>	<b>12 278</b>	<b>10 867</b>	<b>1 411</b>	<b>7 423</b>	<b>6 788</b>	<b>635</b>	—
8111	Automotive repair and maintenance .....	1 234	1 104	161	160	1	1 072	944	128	—
8112, 8113, 8114	Other repair and maintenance .....	943	810	141	114	27	803	696	107	—
812	Personal care, death care, laundry, and other personal services .....	3 300	2 872	1 080	864	216	2 220	2 008	212	—
8131, 8132, 8133, 8134	Religious, grantmaking, social advocacy, civic, and social organizations .....	11 850	10 657	9 768	8 742	1 026	2 082	1 915	167	—
8139	Business, professional, labor, political, and similar organizations .....	2 375	2 212	1 128	986	142	1 247	1 226	21	—
	<b>Structure and equipment expenditures serving multiple industries .....</b>	<b>1 572</b>	<b>1 556</b>	<b>321</b>	<b>307</b>	<b>13</b>	<b>1 252</b>	<b>1 248</b>	<b>3</b>	—

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: 2005**

[Percent. For meaning of abbreviations and symbols, see introductory text. See Appendixes A and C for definition of terms and sampling and estimation methodology]

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	
	<b>Total expenditures</b> .....	<b>0.7</b>	<b>0.7</b>	<b>0.9</b>	<b>1.2</b>	<b>7.9</b>	<b>1.0</b>	<b>0.9</b>	<b>5.3</b>	-
	<b>By industry</b> .....	<b>0.7</b>	<b>0.7</b>	<b>0.9</b>	<b>1.2</b>	<b>7.9</b>	<b>1.0</b>	<b>0.9</b>	<b>5.3</b>	-
<b>113-115</b>	<b>Forestry, fishing, and agricultural services</b> .....	<b>13.5</b>	<b>15.2</b>	<b>16.5</b>	<b>19.1</b>	<b>23.3</b>	<b>15.0</b>	<b>16.6</b>	<b>27.4</b>	-
113, 114, 115	Forestry, logging, fishing, hunting, trapping, and agricultural support activities .....	13.5	15.2	16.5	19.1	23.3	15.0	16.6	27.4	-
<b>21</b>	<b>Mining</b> .....	<b>2.8</b>	<b>2.8</b>	<b>3.5</b>	<b>3.6</b>	<b>4.0</b>	<b>3.5</b>	<b>2.4</b>	<b>20.8</b>	-
2111	Oil and gas extraction .....	3.2	3.3	3.6	3.6	3.3	4.9	4.5	29.1	-
2121	Coal mining .....	6.3	6.6	1.0	1.0	2.4	9.4	10.3	19.5	-
2122	Metal ore mining .....	3.2	3.4	0.7	(D)	(D)	5.3	(D)	(D)	-
2123	Nonmetallic mineral mining and quarrying .....	10.2	10.5	31.5	(D)	(D)	8.0	(D)	(D)	-
213111, 213112, 213113, 213114, 213115	Support activities for oil and gas operations .....	7.7	5.0	13.7	14.2	63.5	8.8	4.8	38.8	-
	Support activities for solid mineral operations .....	13.8	14.9	55.8	55.8	-	13.8	14.9	21.4	-
<b>22</b>	<b>Utilities</b> .....	<b>2.2</b>	<b>2.2</b>	<b>5.3</b>	<b>5.4</b>	<b>0.4</b>	<b>1.0</b>	<b>1.0</b>	<b>13.7</b>	-
2211	Electric power generation, transmission, and distribution .....	1.5	1.5	3.2	3.3	0.5	1.2	1.2	14.4	-
2212	Natural gas distribution .....	13.9	14.2	24.3	(D)	(D)	1.1	(D)	(D)	-
2213	Water, sewage, and other systems .....	10.2	10.3	14.2	(D)	(D)	10.6	(D)	(D)	-
<b>23</b>	<b>Construction</b> .....	<b>7.5</b>	<b>7.8</b>	<b>12.9</b>	<b>15.4</b>	<b>38.8</b>	<b>8.4</b>	<b>9.0</b>	<b>12.7</b>	-
236	Construction of buildings .....	9.3	10.5	17.7	18.8	34.1	11.4	13.4	17.7	-
237	Heavy and civil engineering construction .....	5.5	6.2	29.3	32.5	76.7	6.1	6.0	20.7	-
238	Specialty trade contractors .....	14.6	15.6	22.2	26.1	63.0	15.0	16.3	22.1	-
<b>31-33</b>	<b>Manufacturing</b> .....	<b>1.0</b>	<b>0.7</b>	<b>1.5</b>	<b>1.2</b>	<b>12.0</b>	<b>1.2</b>	<b>0.8</b>	<b>12.2</b>	-
<b>321, 327, 33</b>	<b>Durable goods industries</b> .....	<b>1.6</b>	<b>1.2</b>	<b>2.0</b>	<b>1.7</b>	<b>11.0</b>	<b>2.0</b>	<b>1.4</b>	<b>17.6</b>	-
321	Wood product manufacturing .....	7.6	7.8	8.9	9.0	34.7	8.0	8.0	23.4	-
3271, 3272	Clay and glass products manufacturing .....	4.8	5.0	22.6	22.9	27.9	2.6	2.7	17.3	-
3273, 3274, 3279	Cement, concrete, lime, gypsum, and other nonmetallic mineral product manufacturing .....	16.8	9.9	6.8	6.2	42.3	19.5	11.7	61.9	-
3311, 3312	Iron and steel mills, ferroalloy manufacturing, and steel product manufacturing from purchased steel .....	1.3	1.4	1.3	1.3	6.3	1.5	1.6	4.9	-
3313, 3314	Nonferrous metals production and processing .....	4.4	3.2	5.5	5.3	27.3	4.9	3.6	25.9	-
3315	Ferrous and nonferrous foundries .....	4.7	4.8	12.2	12.7	2.8	4.4	4.6	14.5	-
332	Fabricated metal product manufacturing .....	4.8	4.5	15.9	17.1	32.7	4.6	4.0	25.0	-
3331	Agriculture, construction, and mining machinery manufacturing .....	3.1	3.1	9.5	8.8	26.9	3.1	3.1	13.4	-
3332, 3335, 3339	Industrial, metalworking, and general purpose machinery manufacturing .....	12.7	13.0	12.9	12.9	27.4	13.4	13.8	20.5	-
3333, 3334	Commercial, service industry, temperature control, and air-flow control machinery manufacturing .....	6.9	7.1	20.8	22.0	25.4	5.6	5.7	21.3	-
3336	Engine, turbine, and power transmission equipment manufacturing .....	1.6	1.6	1.4	1.4	54.8	1.7	1.7	13.7	-
3341	Computer and peripheral equipment manufacturing .....	1.4	1.4	1.4	1.4	0.0	1.4	1.4	36.9	-
3342, 3343	Communications, audio and video equipment manufacturing .....	1.1	1.0	4.0	4.0	23.8	1.0	1.0	18.7	-
3344	Semiconductor and other electronic component manufacturing .....	1.0	1.0	1.6	1.2	46.2	1.2	1.2	10.8	-
3345	Navigational, measuring, electromedical, and control instruments manufacturing .....	3.2	2.1	12.3	6.0	66.1	1.5	1.5	30.1	-
3346	Manufacturing and reproducing magnetic and optical media .....	19.0	19.2	25.9	25.9	-	20.3	20.5	30.2	-
335	Electrical equipment, appliance, and component manufacturing .....	3.8	3.7	11.1	11.5	37.4	3.5	3.5	19.1	-
3361, 3362, 3363	Motor vehicle, body, trailer, and parts manufacturing .....	1.8	1.9	2.4	2.5	1.4	2.0	2.2	2.6	-
3364	Aerospace product and parts manufacturing .....	1.1	0.9	1.8	0.6	26.0	1.2	1.1	23.4	-
3365, 3366, 3369	Other transportation equipment manufacturing .....	3.5	3.6	8.9	9.0	66.7	3.2	3.1	35.0	-
337	Furniture and related product manufacturing .....	7.6	7.9	5.4	5.8	7.9	9.0	9.4	29.1	-
3391	Medical equipment and supplies manufacturing .....	3.7	3.5	9.9	10.3	25.9	4.0	3.7	29.8	-
3399	Other miscellaneous manufacturing .....	7.8	7.5	7.6	4.3	62.6	9.1	8.8	30.2	-
<b>31, 322-326</b>	<b>Nondurable goods industries</b> .....	<b>1.0</b>	<b>1.0</b>	<b>2.0</b>	<b>1.6</b>	<b>16.1</b>	<b>1.0</b>	<b>1.0</b>	<b>7.1</b>	-
311	Food manufacturing .....	3.1	3.0	9.0	8.9	24.7	2.6	2.7	12.5	-
3121	Beverage manufacturing .....	3.0	3.1	7.7	7.9	32.7	2.6	2.6	37.3	-
3122	Tobacco manufacturing .....	(Z)	(Z)	0.0	0.0	0.0	(Z)	(Z)	13.4	-
313, 314	Textile mills and textile product mills .....	6.7	7.3	11.3	12.7	6.7	7.2	7.7	20.9	-
315	Apparel manufacturing .....	9.9	7.3	22.5	11.2	72.9	10.4	9.5	63.2	-
316	Leather and allied product manufacturing .....	5.4	5.3	4.9	5.0	95.2	6.7	6.8	45.1	-
322	Paper manufacturing .....	4.5	3.9	9.7	10.8	1.5	4.9	4.1	33.4	-
323	Printing and related support activities .....	10.4	10.9	6.3	6.4	37.7	11.0	11.5	23.1	-
324	Petroleum and coal products manufacturing .....	0.6	0.5	0.5	0.5	9.4	1.2	1.1	27.8	-
3251, 3252	Basic chemical, resin, synthetic rubber, and fiber manufacturing .....	4.0	4.0	7.0	7.0	25.8	3.5	3.5	17.9	-
3253	Pesticide, fertilizer, and other agricultural chemical manufacturing .....	4.2	4.4	16.5	18.7	12.1	2.9	2.7	24.7	-
3254	Pharmaceutical and medicine manufacturing .....	1.4	1.4	3.0	3.1	0.9	1.4	1.4	0.9	-
3255, 3256, 3259	Paint, adhesive, soap, and other chemical manufacturing .....	5.1	4.9	9.5	9.8	38.0	4.8	4.5	42.3	-
326	Plastics and rubber products manufacturing .....	4.3	3.7	16.1	12.3	42.4	3.6	3.2	20.1	-



Table 4c. **Relative Standard Errors for Capital Expenditures for Structures and Equipment for Companies With Employees by Industry: 2005—Con.**

[Percent. For meaning of abbreviations and symbols, see introductory text. See Appendixes A and C for definition of terms and sampling and estimation methodology]

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	
<b>56</b>	<b>Administrative and support and waste management</b> .....	<b>6.9</b>	<b>7.0</b>	<b>8.5</b>	<b>8.6</b>	<b>41.6</b>	<b>7.2</b>	<b>7.8</b>	<b>19.6</b>	—
5614	Business support services .....	5.4	5.4	21.2	23.7	23.0	4.9	5.2	31.1	—
5615	Travel arrangement and reservation services .....	21.6	5.7	50.8	2.5	86.9	24.8	6.1	90.3	—
5616, 5617	Investigation, security, and services to buildings and dwellings .....	15.6	15.9	40.6	47.5	54.7	16.5	16.7	25.8	—
5611, 5612, 5613, 5619	Office administrative, facilities, employment, and other support services .....	17.9	18.6	9.9	10.6	30.7	22.0	22.8	14.6	—
5621, 5622	Waste collection, treatment, and disposal ..	10.5	9.4	16.5	16.6	21.3	9.0	7.7	30.8	—
5629	Remediation and other waste management services .....	8.2	8.1	24.9	30.7	52.2	7.9	8.8	11.5	—
<b>61</b>	<b>Educational services</b> .....	<b>4.8</b>	<b>5.2</b>	<b>5.5</b>	<b>6.0</b>	<b>9.7</b>	<b>5.7</b>	<b>5.8</b>	<b>25.4</b>	—
611	Educational services .....	4.8	5.2	5.5	6.0	9.7	5.7	5.8	25.4	—
<b>62</b>	<b>Health care and social assistance</b> ..	<b>2.3</b>	<b>2.4</b>	<b>3.7</b>	<b>3.9</b>	<b>6.9</b>	<b>2.4</b>	<b>2.5</b>	<b>8.8</b>	—
6211	Offices of physicians .....	10.1	10.2	8.8	8.9	14.1	12.0	12.1	53.3	—
6212, 6213	Offices of dentists and other health practitioners .....	16.9	17.0	39.1	39.2	28.2	14.1	14.4	24.1	—
6215	Medical and diagnostic laboratories .....	11.6	11.7	21.0	21.2	5.6	11.9	11.9	40.4	—
6216	Home health care services .....	13.6	14.0	37.4	40.1	1.6	11.6	11.8	34.5	—
6214, 6219	Outpatient care centers and other ambulatory health care services .....	10.0	10.3	16.9	17.6	18.8	13.9	14.4	25.0	—
6221	General medical and surgical hospitals .....	1.6	1.6	0.9	0.9	0.7	2.9	2.9	3.2	—
6222, 6223	Psychiatric, substance abuse, and specialty hospitals .....	3.3	2.9	4.3	3.9	28.3	3.5	3.4	33.3	—
623	Nursing and residential care facilities .....	11.0	11.7	13.4	14.4	12.6	5.7	5.3	21.6	—
624 (except 6244)	Social assistance (except child day care services) .....	11.2	12.6	14.9	17.6	24.5	6.0	6.4	23.6	—
6244	Child day care services .....	21.7	23.0	36.2	37.7	27.7	14.2	13.6	41.1	—
<b>71</b>	<b>Arts, entertainment, and recreation</b> .....	<b>10.6</b>	<b>10.2</b>	<b>13.4</b>	<b>13.0</b>	<b>51.0</b>	<b>7.0</b>	<b>7.0</b>	<b>29.4</b>	—
711	Performing arts, spectator sports, and related industries .....	8.7	8.7	13.0	13.1	8.6	9.4	7.5	53.4	—
712	Museums, historical sites, and similar institutions .....	17.0	17.3	13.8	14.0	36.7	37.9	38.4	13.4	—
713	Amusement, gambling, and recreation industries .....	13.7	13.2	18.2	17.7	57.8	8.4	8.6	27.4	—
<b>72</b>	<b>Accommodation and food services</b> .....	<b>9.7</b>	<b>10.5</b>	<b>15.3</b>	<b>16.6</b>	<b>32.2</b>	<b>4.6</b>	<b>4.6</b>	<b>26.1</b>	—
721	Traveler accommodation services .....	17.8	18.7	25.4	26.6	1.3	7.3	7.8	15.9	—
722	Food services and drinking places .....	7.3	6.7	8.8	8.6	51.1	6.9	6.7	32.2	—
<b>81</b>	<b>Other services (except public administration)</b> .....	<b>14.5</b>	<b>15.9</b>	<b>23.7</b>	<b>25.4</b>	<b>38.3</b>	<b>8.9</b>	<b>9.7</b>	<b>23.1</b>	—
8111	Automotive repair and maintenance .....	23.8	29.6	33.7	27.4	65.7	28.7	31.7	34.7	—
8112, 8113, 8114	Other repair and maintenance .....	15.5	16.7	18.0	18.4	25.8	16.9	18.2	36.9	—
812	Personal care, death care, laundry, and other personal services .....	9.6	9.8	30.5	31.6	27.8	8.6	8.4	40.8	—
8131, 8132, 8133, 8134	Religious, grantmaking, social advocacy, civic, and social organizations .....	25.8	26.4	30.1	31.0	58.3	18.0	19.5	43.2	—
8139	Business, professional, labor, political, and similar organizations .....	14.8	15.3	25.1	26.6	35.8	7.9	7.7	42.1	—
	<b>Structure and equipment expenditures serving multiple industries</b> .....	<b>0.5</b>	<b>0.5</b>	<b>0.8</b>	<b>0.8</b>	<b>2.6</b>	<b>0.4</b>	<b>0.4</b>	<b>0.1</b>	—

Table 4d. **Relative Standard Errors for Capital Expenditures for Structures and Equipment for Companies With Employees by Industry: 2004 Revised**

[Percent. For meaning of abbreviations and symbols, see introductory text. See Appendixes A and C for definition of terms and sampling and estimation methodology]

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	
	<b>Total expenditures</b> .....	<b>1.0</b>	<b>0.8</b>	<b>2.9</b>	<b>2.1</b>	<b>18.2</b>	<b>0.6</b>	<b>0.6</b>	<b>4.1</b>	-
	<b>By industry</b> .....	<b>1.0</b>	<b>0.8</b>	<b>2.9</b>	<b>2.1</b>	<b>18.2</b>	<b>0.6</b>	<b>0.6</b>	<b>4.1</b>	-
<b>113-115</b>	<b>Forestry, fishing, and agricultural services</b> .....	<b>10.2</b>	<b>11.8</b>	<b>31.5</b>	<b>33.4</b>	<b>64.3</b>	<b>7.7</b>	<b>8.7</b>	<b>16.2</b>	-
113, 114, 115	Forestry, logging, fishing, hunting, trapping, and agricultural support activities .....	10.2	11.8	31.5	33.4	64.3	7.7	8.7	16.2	-
<b>21</b>	<b>Mining</b> .....	<b>3.5</b>	<b>3.7</b>	<b>2.6</b>	<b>2.7</b>	<b>7.9</b>	<b>9.1</b>	<b>9.9</b>	<b>3.3</b>	-
2111	Oil and gas extraction .....	4.3	4.5	3.0	3.1	7.9	17.4	18.3	11.3	-
2121	Coal mining .....	2.7	2.5	0.2	(D)	(D)	4.3	(D)	(D)	-
2122	Metal ore mining .....	13.5	13.6	24.8	(D)	(D)	1.0	(D)	(D)	-
2123	Nonmetallic mineral mining and quarrying .....	9.6	10.2	10.4	11.2	9.3	11.0	11.8	7.3	-
213111, 213112, 213113, 213114, 213115	Support activities for oil and gas operations .....	8.2	9.1	37.1	37.2	7.6	2.5	2.7	5.9	-
	Support activities for solid mineral operations .....	19.2	10.3	6.4	6.6	3.2	21.3	11.6	54.1	-
<b>22</b>	<b>Utilities</b> .....	<b>1.9</b>	<b>1.9</b>	<b>3.6</b>	<b>3.7</b>	<b>2.8</b>	<b>1.5</b>	<b>1.6</b>	<b>11.8</b>	-
2211	Electric power generation, transmission, and distribution .....	2.2	2.3	4.6	4.8	3.0	1.8	1.8	12.2	-
2212	Natural gas distribution .....	1.4	1.4	2.0	2.1	0.3	1.1	1.1	73.7	-
2213	Water, sewage, and other systems .....	14.8	15.0	19.8	19.8	76.3	20.4	20.9	84.6	-
<b>23</b>	<b>Construction</b> .....	<b>4.5</b>	<b>6.0</b>	<b>25.9</b>	<b>28.1</b>	<b>36.4</b>	<b>5.8</b>	<b>7.0</b>	<b>14.5</b>	-
236	Construction of buildings .....	16.8	17.9	37.9	38.0	48.3	10.0	6.6	39.3	-
237	Heavy and civil engineering construction .....	8.5	9.7	26.4	27.3	83.0	8.6	9.6	21.0	-
238	Specialty trade contractors .....	9.0	11.4	25.9	32.0	45.1	9.5	12.0	19.1	-
<b>31-33</b>	<b>Manufacturing</b> .....	<b>1.8</b>	<b>1.9</b>	<b>2.9</b>	<b>3.0</b>	<b>15.9</b>	<b>1.6</b>	<b>1.7</b>	<b>7.4</b>	-
<b>321, 327, 33</b>	<b>Durable goods industries</b> .....	<b>2.8</b>	<b>2.9</b>	<b>5.5</b>	<b>5.9</b>	<b>15.3</b>	<b>2.4</b>	<b>2.4</b>	<b>9.5</b>	-
321	Wood product manufacturing .....	4.9	5.2	7.3	7.6	35.0	4.9	5.3	20.7	-
3271, 3272	Clay and glass products manufacturing .....	2.2	2.3	1.7	1.7	1.2	2.4	2.5	16.2	-
3273, 3274, 3279	Cement, concrete, lime, gypsum, and other nonmetallic mineral product manufacturing .....	8.3	8.1	12.0	12.4	3.1	8.3	7.9	22.6	-
3311, 3312	Iron and steel mills, ferroalloy manufacturing, and steel product manufacturing from purchased steel .....	2.5	2.6	2.5	2.7	10.1	2.6	2.7	7.3	-
3313, 3314	Nonferrous metals production and processing .....	4.3	3.8	11.4	11.6	14.8	3.9	3.2	22.3	-
3315	Ferrous and nonferrous foundries .....	5.9	6.3	8.1	7.0	24.2	6.3	6.7	13.4	-
332	Fabricated metal product manufacturing .....	9.5	9.8	9.6	10.8	39.8	9.9	10.0	26.3	-
3331	Agriculture, construction, and mining machinery manufacturing .....	8.0	8.1	20.4	22.6	19.7	8.5	8.5	26.6	-
3332, 3335, 3339	Industrial, metalworking, and general purpose machinery manufacturing .....	6.0	7.1	15.4	16.2	27.2	6.8	7.7	34.6	-
3333, 3334	Commercial, service industry, temperature control, and air-flow control machinery manufacturing .....	4.0	4.3	16.1	16.3	10.0	2.4	2.6	23.6	-
3336	Engine, turbine, and power transmission equipment manufacturing .....	1.3	1.3	8.9	9.0	0.0	1.2	1.2	14.3	-
3341	Computer and peripheral equipment manufacturing .....	5.3	5.3	0.6	0.5	3.2	5.9	5.8	32.7	-
3342, 3343	Communications, audio and video equipment manufacturing .....	3.4	3.5	3.5	4.0	0.9	3.9	3.9	13.9	-
3344	Semiconductor and other electronic component manufacturing .....	2.9	3.1	8.1	8.4	33.9	2.0	2.0	17.3	-
3345	Navigational, measuring, electromedical, and control instruments manufacturing .....	3.2	3.1	14.1	14.2	7.6	2.7	2.6	40.1	-
3346	Manufacturing and reproducing magnetic and optical media .....	1.9	1.9	3.0	3.1	2.4	1.9	1.9	11.9	-
335	Electrical equipment, appliance, and component manufacturing .....	6.8	4.0	28.3	12.3	67.6	3.3	3.2	9.4	-
3361, 3362, 3363	Motor vehicle, body, trailer, and parts manufacturing .....	10.0	10.1	20.8	21.2	3.0	8.3	8.4	23.0	-
3364	Aerospace product and parts manufacturing .....	4.5	4.6	10.3	10.6	5.6	2.2	2.2	11.9	-
3365, 3366, 3369	Other transportation equipment manufacturing .....	8.7	8.3	11.5	12.5	2.8	8.8	8.2	21.3	-
337	Furniture and related product manufacturing .....	8.9	5.5	20.3	7.5	64.6	6.1	5.6	29.1	-
3391	Medical equipment and supplies manufacturing .....	4.8	4.9	4.1	4.2	9.6	5.4	5.5	23.1	-
3399	Other miscellaneous manufacturing .....	7.2	5.9	8.9	4.7	47.6	7.2	6.5	31.9	-
<b>31, 322-326</b>	<b>Nondurable goods industries</b> .....	<b>2.3</b>	<b>2.3</b>	<b>4.4</b>	<b>4.3</b>	<b>25.2</b>	<b>1.9</b>	<b>1.9</b>	<b>12.5</b>	-
311	Food manufacturing .....	6.0	6.1	10.3	10.6	36.5	5.5	5.8	17.9	-
3121	Beverage manufacturing .....	2.6	2.6	6.2	6.4	56.5	2.8	2.8	25.8	-
3122	Tobacco manufacturing .....	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	-
313, 314	Textile mills and textile product mills .....	6.5	5.9	25.4	26.1	18.6	7.2	6.0	28.7	-
315	Apparel manufacturing .....	12.2	12.5	8.4	8.0	22.9	13.6	13.9	28.1	-
316	Leather and allied product manufacturing .....	6.5	6.1	11.7	12.1	42.9	5.5	5.0	33.5	-
322	Paper manufacturing .....	3.3	3.6	7.1	7.3	8.9	3.5	3.8	31.0	-
323	Printing and related support activities .....	9.5	10.3	11.2	8.7	66.6	10.2	11.1	37.2	-
324	Petroleum and coal products manufacturing .....	2.0	0.6	2.2	0.2	43.3	1.9	1.4	46.2	-
3251, 3252	Basic chemical, resin, synthetic rubber, and fiber manufacturing .....	2.4	2.3	3.2	3.1	49.8	2.5	2.3	33.3	-
3253	Pesticide, fertilizer, and other agricultural chemical manufacturing .....	3.0	2.9	10.0	10.2	3.5	2.6	2.4	15.3	-
3254	Pharmaceutical and medicine manufacturing .....	0.5	0.5	0.9	0.9	1.3	0.8	0.8	19.5	-
3255, 3256, 3259	Paint, adhesive, soap, and other chemical manufacturing .....	23.3	23.9	43.5	45.5	54.1	15.2	15.6	41.2	-
326	Plastics and rubber products manufacturing .....	6.2	6.4	7.7	7.8	16.3	6.8	7.0	34.4	-



Table 4d. **Relative Standard Errors for Capital Expenditures for Structures and Equipment for Companies With Employees by Industry: 2004 Revised—Con.**

[Percent. For meaning of abbreviations and symbols, see introductory text. See Appendixes A and C for definition of terms and sampling and estimation methodology]

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	
<b>56</b>	<b>Administrative and support and waste management</b> .....	<b>7.2</b>	<b>8.3</b>	<b>4.7</b>	<b>5.3</b>	<b>6.0</b>	<b>8.2</b>	<b>9.5</b>	<b>14.0</b>	—
5614	Business support services .....	1.9	2.9	2.0	(D)	(D)	1.9	(D)	(D)	—
5615	Travel arrangement and reservation services .....	10.8	10.9	5.8	5.4	16.0	11.5	11.5	—	—
5616, 5617	Investigation, security, and services to buildings and dwellings .....	23.1	25.2	31.6	33.3	21.4	23.7	25.7	26.4	—
5611, 5612, 5613, 5619	Office administrative, facilities, employment, and other support services .....	8.1	4.1	2.9	(D)	(D)	10.3	(D)	(D)	—
5621, 5622	Waste collection, treatment, and disposal ..	6.4	6.7	10.7	11.3	40.6	6.6	7.1	21.7	—
5629	Remediation and other waste management services .....	8.3	9.1	40.2	40.2	41.2	7.3	8.3	22.1	—
<b>61</b>	<b>Educational services</b> .....	<b>6.4</b>	<b>6.6</b>	<b>8.3</b>	<b>8.7</b>	<b>8.1</b>	<b>4.2</b>	<b>4.2</b>	<b>31.9</b>	—
611	Educational services .....	6.4	6.6	8.3	8.7	8.1	4.2	4.2	31.9	—
<b>62</b>	<b>Health care and social assistance</b> ..	<b>2.4</b>	<b>2.6</b>	<b>3.9</b>	<b>4.3</b>	<b>6.7</b>	<b>1.9</b>	<b>2.0</b>	<b>13.2</b>	—
6211	Offices of physicians .....	10.7	10.9	14.0	14.5	10.1	12.1	12.1	21.9	—
6212, 6213	Offices of dentists and other health practitioners .....	14.2	14.5	27.6	27.8	17.6	11.1	11.3	31.5	—
6215	Medical and diagnostic laboratories .....	13.1	13.7	15.0	15.9	38.9	14.2	14.8	17.9	—
6216	Home health care services .....	15.3	15.9	31.7	33.6	17.9	16.2	16.6	29.1	—
6214, 6219	Outpatient care centers and other ambulatory health care services .....	6.0	6.6	9.6	11.8	24.4	5.3	5.6	16.8	—
6221	General medical and surgical hospitals .....	0.9	0.9	1.0	1.0	0.7	0.9	1.0	6.1	—
6222, 6223	Psychiatric, substance abuse, and specialty hospitals .....	6.3	6.6	5.9	6.3	36.9	8.8	9.0	7.9	—
623	Nursing and residential care facilities .....	12.6	14.0	16.0	17.6	12.4	6.3	7.2	27.1	—
624 (except 6244)	Social assistance (except child day care services) .....	10.0	10.4	15.9	17.4	22.2	6.1	5.7	28.2	—
6244	Child day care services .....	26.8	29.8	36.5	43.3	66.2	12.4	12.7	47.2	—
<b>71</b>	<b>Arts, entertainment, and recreation</b> .....	<b>5.6</b>	<b>5.5</b>	<b>7.4</b>	<b>7.5</b>	<b>16.8</b>	<b>4.8</b>	<b>4.6</b>	<b>21.1</b>	—
711	Performing arts, spectator sports, and related industries .....	22.6	22.2	37.4	37.3	45.8	12.4	12.7	46.6	—
712	Museums, historical sites, and similar institutions .....	7.3	7.0	8.3	7.8	41.0	4.9	5.1	22.1	—
713	Amusement, gambling, and recreation industries .....	5.6	5.4	8.9	9.0	16.2	5.0	4.7	26.6	—
<b>72</b>	<b>Accommodation and food services</b> .....	<b>3.5</b>	<b>3.8</b>	<b>3.8</b>	<b>4.1</b>	<b>3.0</b>	<b>5.4</b>	<b>5.6</b>	<b>21.7</b>	—
721	Traveler accommodation services .....	6.3	6.9	4.1	4.5	3.5	10.9	11.3	13.1	—
722	Food services and drinking places .....	4.8	5.2	6.6	6.8	7.6	5.1	5.5	33.2	—
<b>81</b>	<b>Other services (except public administration)</b> .....	<b>8.6</b>	<b>9.6</b>	<b>12.5</b>	<b>14.1</b>	<b>48.1</b>	<b>4.4</b>	<b>4.5</b>	<b>14.5</b>	—
8111	Automotive repair and maintenance .....	16.2	15.2	23.6	23.7	0.0	16.7	15.4	42.6	—
8112, 8113, 8114	Other repair and maintenance .....	10.2	9.9	22.4	17.3	81.6	10.4	10.8	18.1	—
812	Personal care, death care, laundry, and other personal services .....	16.3	13.2	38.1	28.2	84.5	9.6	9.5	33.5	—
8131, 8132, 8133, 8134	Religious, grantmaking, social advocacy, civic, and social organizations .....	13.5	14.6	14.5	16.0	63.1	11.6	13.1	26.2	—
8139	Business, professional, labor, political, and similar organizations .....	10.2	11.3	17.3	20.4	32.3	14.7	14.8	26.5	—
	<b>Structure and equipment expenditures serving multiple industries</b> .....	<b>0.1</b>	<b>0.1</b>	<b>0.1</b>	<b>0.1</b>	<b>1.9</b>	<b>0.1</b>	<b>0.1</b>	<b>0.0</b>	—



# Appendix A.

## Definition of Terms

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### **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 COMPUTER SOFTWARE**

Capitalized computer software expenditures consist of costs of materials and services directly related to the development or acquisition of software; payroll and payroll-related costs for employees directly associated with software development; and interest cost 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.

#### **Prepackaged Software**

Prepackaged software is purchased off-the-shelf through retailers or other mass-market outlets for internal use by the company and includes the cost of licensing fees and service/maintenance agreements.

#### **Vendor-Customized Software**

Vendor-customized software is externally developed by vendors and customized for the company's use.

#### **Internally Developed Software**

Internally developed software is developed by the company's employees for internal use and includes loaded payroll (salaries, wages, benefits, and bonuses related to all software development activities).

## Appendix B.

# Comparisons With Other Estimates of Capital Expenditures

Investment estimates, from the Annual Capital Expenditures Survey (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 interpretations 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

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The estimates in this report are based on two stratified simple random samples. The ACE-1 sample consists of 46,009 companies with paid employees (determined by the presence of payroll) in 2004. 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 2004 Business Register (BR) was used to develop the 2005 ACE-1 sample frame. The BR 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 BR file were consolidated to create company-level records. Employment and payroll information was maintained for each six-digit North American Industry Classification System<sup>1</sup> (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 Annual Capital Expenditures Survey (ACES) industry code based on the industry. The resulting sample frame contained nearly 5.9 million companies.

The 2005 ACE-1 sampling frame consists of a certainty portion and a noncertainty portion. The 16,919 companies with 500 or more employees were selected with certainty. The remaining companies with 1 to 499 employees were then grouped into 135 industry categories. Each industry was then further divided into four strata. Since capital expenditures data were not available on the sampling

frame, 2004 payroll was used as the stratification variable. 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 that 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 2004 BR; the source of the second two categories was the 2004 Nonemployer Database. Companies within each stratum were selected using a simple random sample. From a universe of about 24.0 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 88.3 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:

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<sup>1</sup>North American Industry Classification System (NAICS) – United States, 2002. For sale by National Technical Information Service (NTIS), Springfield, VA 22161. Call NTIS at 1-800-553-6847 or go to <[www.census.gov/epcd/www/naics.html](http://www.census.gov/epcd/www/naics.html)>.

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 2005 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 675 strata (strata designation  $h = 1, 2, \dots, 675$ ) which are based on 135 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 $h^{\text{th}}$ stratum
$W_h = \frac{N_h}{n_h}$	is the original stratum weight of the $h^{\text{th}}$ stratum
$N_h$	is the population size of the $h^{\text{th}}$ stratum
$n_h$	is the sample size of the $h^{\text{th}}$ 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 two 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  $h = 1, 2, \dots, 7$ ). The stratum population sizes, sample sizes, response counts, and stratum weights for

the five strata resulting from the poststratification were modified accordingly. For these five 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 $h^{\text{th}}$ stratum
$W_h = \frac{N_h}{n_h}$	is the stratum weight of the $h^{\text{th}}$ stratum
$N_h$	is the population size of the $h^{\text{th}}$ stratum
$n_h$	is the sample size of the $h^{\text{th}}$ stratum
$r_h$	is the number of respondents in the $h^{\text{th}}$ 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

$$\hat{X}_j = \sum_{h=1}^{675} \sum_{ieh} (W_{h(\text{adj})} * X_{(j),i,h})$$

where,

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

$X_{(j),i,h}$  is the value attributed to the  $i^{\text{th}}$  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 Standard Error (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 nondurable manufacturing total capital expenditures would be calculated as follows:

$$\hat{\sigma}(\hat{X}_j) = \left[ \frac{\text{RSE}(\hat{X}_j)}{100} \right] * \hat{X}_j = \left( \frac{1.0}{100} \right) * \$72,818 \text{ million} = \$728$$

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 total capital expenditures, a 90-percent confidence interval would be calculated as:

$$\$72,818 \text{ million} \pm 1.6 * (\$728) = \$72,818 \pm \$1,165 \text{ million}$$

### 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 BR, which forms the basis of our survey universe frame, may not contain all businesses. Also, businesses that are contained in the BR may have their payroll misreported.

# Appendix D. Survey Forms and Instructions

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2005 Annual Capital Expenditures Survey (ACE-1(S)) .....	D-2
2005 Annual Capital Expenditures Survey (ACE-1(M)) .....	D-9
2005 Annual Capital Expenditures Survey (ACE-1(Long)).....	D-17
2005 Instructions, Definitions, and Codes List (ACE-1(I)).....	D-25
2005 Annual Capital Expenditures Survey (ACE-2) .....	D-34
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FORM **ACE-1(S)**  
(1-13-2006)

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

# 2005 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.

FROM THE DIRECTOR  
U.S. CENSUS BUREAU

We are conducting the Annual Capital Expenditures Survey and would like your help by completing the enclosed survey form.

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

Title 13, of the United States Code requires you to answer this survey. It also requires us to keep your response confidential and use the information you provide for statistical purposes only. Your responses are immune from legal process.

We realize that completing this survey is a burden for you. However, your response is important 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 2005. **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.

<b>Example: If figure is</b>	<b>Mill</b>	<b>Thou</b>
<b>\$179,125,628.00 report</b> →	179	126

- Please complete and return the form in the envelope provided by the due date shown on the top of the page with your mailing address. **To request another survey form or an extension of time for filing call 1-800-528-3049.**

- To return the form by FAX, fax to **1-800-438-8040**.

- **If you have any questions regarding this survey or need help completing it, call 1-800-528-3049.**



## DEFINITIONS AND GENERAL INSTRUCTIONS

### ITEM 1A – DOMESTIC DEPRECIABLE ASSET DATA

**DEPRECIABLE ASSETS** – New and used buildings, structures, machinery, and equipment for which depreciation or amortization accounts are ordinarily maintained. The value of land development and improvements, as well as exploration and development of mineral properties, are included.

- Exclude*
- Cost of land and depletable assets such as mineral and timber rights;
  - Assets of foreign operations;
  - Assets leased to others under capital lease arrangements;
  - Patents, copyrights, trademarks, franchises, and goodwill.

**CAPITAL EXPENDITURES** – All capitalized costs during 2005 for both new and used structures and equipment chargeable to asset accounts, and for which depreciation or amortization accounts are ordinarily maintained.

- Include*
- Expenditures for major additions, alterations, and capitalized repairs to existing structures, whether performed by a contractor or completed in-house;
  - Gross additions during the year to construction-in-progress accounts for projects lasting more than one year, even if the asset was not in use and not yet depreciated;
  - Capitalized computer software;
  - Capitalized cost of assets produced or purchased then leased as the lessor under operating leases;
  - Capital costs for feasibility studies, architectural, legal, installation, and engineering fees;
  - Cost of assets acquired under capital leases entered into during the survey year;
  - Expenditures for capitalized improvements made to assets leased from others (leasehold improvements);
  - Expenditures for developmental and exploratory drilling activities, including intangible drilling costs;
  - Capitalized interest charges on loans with which capital projects are financed, if consistent with the Statement of Financial Accounting Standards Board (FASB) Number 34;
  - Value of assets expensed as permitted under Section 179 of the U.S. Internal Revenue Code;
  - Expenditures for land development and improvement, including demolition of buildings, land servicing, and site preparation.

- Exclude*
- Expenditures for structures or equipment by subsidiaries and branches located outside the United States;
  - Value of structures built or work performed by your enterprise on contract to others;
  - Items chargeable as current operating expenses such as cost of maintenance, normal repairs, and supplies;
  - Expenditures for goodwill, patents, or copyrights;
  - Payments to others for structures and equipment acquired under operating leases or rented;
  - Expenditures for property which is leased to others as part of a capital (full-payout or equity) lease arrangement.

**OTHER ADDITIONS AND ACQUISITIONS** – Additions to your depreciable asset accounts, including depreciable assets acquired through mergers and acquisitions, if not considered capital expenditures.

### ITEM 1B – GROSS SALES, OPERATING RECEIPTS, AND REVENUES

- Include*
- Gross sales, operating receipts, and revenues from taxable operations as well as total revenues from tax-exempt activities. See page 4 of the instruction manual for additional details regarding this item.

**ITEM 1A ASSETS AND CAPITAL EXPENDITURES FOR 2005**

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 2005, complete the form for 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
		<b>Example: if figure is \$179,125,628.00 report →</b>	
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		

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

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

FORM ACE-1(S) (1-13-2006)

## 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 2005 that cannot be classified under structures or equipment. (**Do not report furniture and fixtures, capitalized computer software, and motor vehicles as OTHER; these are considered equipment for this survey.**)

- Exclude*
- Cost of land and depletable assets;

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

<b>ITEM 2 CAPITAL EXPENDITURES</b> Report the following domestic capital expenditures data for the entire company. (Refer to page 4 of Instructions)							Mil	Thou
Row	CAPITAL EXPENDITURES (Refer to page 2 of Instructions)	Structures (1)	Equipment (2)	Other (Describe in Item 3) (3)	Total (Add columns 1+2+3) (4)			
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	<b>TOTAL capital expenditures</b> (Add Rows 20+21)							
							<b>Total should equal Item 1A, Row 11</b>	
<b>ITEM 3 List the items included in "Other."</b> Report in thousands of dollars. <b>Furniture and fixtures, computers, capitalized computer software, and motor vehicles</b> should be reported as equipment. <b>Leasehold improvements</b> should be considered structures or equipment based on what is being improved.							(1)	(2)
Row	Description of Capital Expenditures	Mil	Thou			Mil	Thou	
30								
31								
<b>ITEM 4 CAPITAL LEASED</b> For new capital expenditures reported in Item 2, Row 20, Column (4), report the estimated cost of assets acquired under CAPITAL LEASE arrangements entered into during the year. Exclude payments for operating leases and capitalized costs of leasehold improvements. (Refer to page 5 of the Instructions)							(1)	(2)
Row		Mil	Thou			Mil	Thou	
41	<b>TOTAL</b>							
<b>ITEM 5 CAPITALIZED COMPUTER SOFTWARE</b> (Refer to page 5 of Instructions)							(3)	(4)
Row		Prepackaged (1)	Vendor-customized (2)	Internally-developed (including payroll) (3)	Total (Add columns 1+2+3) (4)	Mil	Thou	
50	Report capital expenditures for computer software developed or obtained for internal use during the year. Include amounts in Item 1A and Item 2.	Mil	Thou	Mil	Thou	Mil	Thou	

**REPORTING PERIOD COVERED**

a. Do the reported data cover the calendar year 2005?

- 95 1  YES  
2  NO – Specify period covered \_\_\_\_\_ → 3

FROM			TO		
Month	Day	Year	Month	Day	Year

4

**OWNERSHIP INFORMATION**

a. Was this company in operation on December 31, 2005?

- 96 1  YES  
2  NO – Give date operations ceased \_\_\_\_\_ → 3

Month	Day	Year

b. Did the ownership of this company change during the year ending December 31, 2005?

- 97 1  YES Specify date of change \_\_\_\_\_ → 3  
2  NO AND fill in c. below

Month	Day	Year

c. Name of new operator/company \_\_\_\_\_

Contact name at new company \_\_\_\_\_

Number and street address \_\_\_\_\_  
State \_\_\_\_\_ ZIP Code \_\_\_\_\_

**REMARKS**

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

**ELECTRONIC REPORTING OPTION** – If a secure, web-based, user-friendly application were available for reporting electronically, would you be interested in using it? 98 1  YES 2  NO

**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 1 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)**  
(1-13-2006)

# 2005 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.

U S C E N S U S B U R E A U

FROM THE DIRECTOR  
U.S. CENSUS BUREAU

We are conducting the Annual Capital Expenditures Survey and would like your help by completing the enclosed survey form.

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

Title 13, of the United States Code requires you to answer this survey. It also requires us to keep your response confidential and use the information you provide for statistical purposes only. Your responses are immune from legal process.

We realize that completing this survey is a burden for you. However, your response is important 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 2005. **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.	Mill	Thou
Example: If figure is \$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;
  - Patents, copyrights, trademarks, franchises, and goodwill.

**CAPITAL EXPENDITURES** – All capitalized costs during 2005 for both new and used structures and equipment chargeable to asset accounts, and for which depreciation or amortization accounts are ordinarily maintained.

- Include*
- Expenditures for major additions, alterations, and capitalized repairs to existing structures, whether performed by a contractor or completed in-house;
  - Gross additions during the year to construction-in-progress accounts for projects lasting more than one year, even if the asset was not in use and not yet depreciated;
  - Capitalized computer software;
  - Capitalized cost of assets produced or purchased then leased as the lessor under operating leases;
  - Capital costs for feasibility studies, architectural, legal, installation, and engineering fees;
  - Cost of assets acquired under capital leases entered into during the survey year;
  - Expenditures for capitalized improvements made to assets leased from others (leasehold improvements);
  - Expenditures for developmental and exploratory drilling activities, including intangible drilling costs;
  - Capitalized interest charges on loans with which capital projects are financed, if consistent with the Statement of Financial Accounting Standards Board (FASB) Number 34;
  - Value of assets expensed as permitted under Section 179 of the U.S. Internal Revenue Code;
  - Expenditures for land development and improvement, including demolition of buildings, land servicing, and site preparation.

- Exclude*
- Expenditures for structures or equipment by subsidiaries and branches located outside the United States;
  - Value of structures built or work performed by your enterprise on contract to others;
  - Items chargeable as current operating expenses such as cost of maintenance, normal repairs, and supplies;
  - Expenditures for goodwill, patents, or copyrights;
  - Payments to others for structures and equipment acquired under operating leases or rented;
  - Expenditures for property which is leased to others as part of a capital (full-payout or equity) lease arrangement.

**OTHER ADDITIONS AND ACQUISITIONS** – Additions to your depreciable asset accounts, including depreciable assets acquired through mergers and acquisitions, if not considered capital expenditures.

### ITEM 1B – GROSS SALES, OPERATING RECEIPTS, AND REVENUES

- Include*
- Gross sales, operating receipts, and revenues from taxable operations as well as total revenues from tax-exempt activities. See page 4 of the instruction manual for additional details regarding this item.



**ITEM 1A ASSETS AND CAPITAL EXPENDITURES FOR 2005**

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 2005, 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 8.

(1)

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

Row	Description (Refer to Page 4 of Instructions)	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 8)		
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	<b>Gross</b> domestic sales, operating receipts, and revenue for the entire company (Refer to page 4 of Instructions)				
17	Industry with the LARGEST sales				
18	Industry with the SECOND LARGEST sales				
19	Industry with the THIRD LARGEST sales				

FORM ACE-1(M) (1-13-2006)

## 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 2005 that cannot be classified under structures or equipment. **(Do not report furniture and fixtures, capitalized computer software, and motor vehicles as OTHER; these are considered equipment for this survey.)**

- Exclude*
- Cost of land and depletable assets;

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

<b>ITEM 2 CAPITAL EXPENDITURES</b>						
Report the following domestic capital expenditures data for the entire company. (Refer to page 4 of Instructions)						
Example: if figure is \$179,125,628.00 report →						
Row	CAPITAL EXPENDITURES (Refer to page 2 of Instructions)	Structures (1)	Equipment (2)	Other (Describe in Item 3) (3)	Total (Add columns 1+2+3) (4)	Thou
		Mil	Mil	Mil	Mil	Thou
20	Capital expenditures for NEW structures and equipment (Include major additions, alterations, and capitalized repairs to existing structures)					
21	Capital expenditures for USED structures and equipment					
22	<b>TOTAL capital expenditures</b> (Add Rows 20+21)					
<b>Total should equal Item 1A, Row 11</b>						
<b>ITEM 3 List the items included in "Other."</b> Report in thousands of dollars. <b>Furniture and fixtures, computers, capitalized computer software, and motor vehicles</b> should be reported as equipment. <b>Leasehold improvements</b> should be considered structures or equipment based on what is being improved. (1)						
Row	Description of Capital Expenditures					
30						
31						
<b>ITEM 4 CAPITAL LEASED</b>						
For new capital expenditures reported in Item 2, Row 20, Column (4), report the estimated cost of assets acquired under CAPITAL LEASE arrangements entered into during the year. Exclude payments for operating leases and capitalized costs of leasehold improvements. (Refer to page 5 of the Instructions)						
Row		Prepackaged (1)	Vendor-customized (2)	Internally-developed (Including payroll) (3)	Total (Add columns 1+2+3) (4)	Thou
41		Mil	Mil	Mil	Mil	Thou
<b>ITEM 5 CAPITALIZED COMPUTER SOFTWARE</b>						
(Refer to page 5 of Instructions)						
Row	Report capital expenditures for computer software developed or obtained for internal use during the year. Include amounts in Item 1A and Item 2.					
50						

**ITEM 6**

Complete Item 6 for each industry in which the company had operations and made capital expenditures in 2005. (Refer to page 5 of the Instructions.) The list of industry category codes printed on page 1 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 1 of this form and use these updated industry codes to complete Item 6.

**NOTE: If only one industry code is printed on page 1 and this is the only industry in which you operated in 2005, check the box to the right and skip to page 8.** 6010  Check here

**If you operated in more than one industry or; If you made a correction to any printed industry on page 1.** → **complete Item 6.**

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

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

**REPORTING PERIOD COVERED**

**a. Do the reported data cover the calendar year 2005?**

95 1  YES  
 2  NO – Specify period covered \_\_\_\_\_ → 3

FROM			TO		
Month	Day	Year	Month	Day	Year

Month	Day	Year

**OWNERSHIP INFORMATION**

**a. Was this company in operation on December 31, 2005?**

96 1  YES  
 2  NO – Give date operations ceased \_\_\_\_\_ → 3

Month	Day	Year

**b. Did the ownership of this company change during the year ending December 31, 2005?**

97 1  YES Specify date of change \_\_\_\_\_ → 3  
 2  NO AND fill in c. below ✓

Month	Day	Year

**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.

**ELECTRONIC REPORTING OPTION** – If a secure, web-based, user-friendly application were available for reporting electronically, would you be interested in using it? 98 1  YES 2  NO

**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 1 of this form booklet.

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

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

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# 2005 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.**

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U.S. CENSUS BUREAU**

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**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.**

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- SURVEY PERIOD – Report data for calendar year 2005. **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.

<b>Example: If figure is</b>		
<b>\$179,125,628.00</b>	<b>report</b>	<b>→</b>
Mill	Thou	
179	126	

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## DEFINITIONS AND GENERAL INSTRUCTIONS

### ITEM 1A – DOMESTIC DEPRECIABLE ASSET DATA

**DEPRECIABLE ASSETS** – New and used buildings, structures, machinery, and equipment for which depreciation or amortization accounts are ordinarily maintained. The value of land development and improvements, as well as exploration and development of mineral properties, are included.

*Exclude* • Cost of land and depletable assets such as mineral and timber rights;

- Assets of foreign operations;
- Assets leased to others under capital lease arrangements;
- Patents, copyrights, trademarks, franchises, and goodwill.

**CAPITAL EXPENDITURES** – All capitalized costs during 2005 for both new and used structures and equipment chargeable to asset accounts, and for which depreciation or amortization accounts are ordinarily maintained.

*Include* • Expenditures for major additions, alterations, and capitalized repairs to existing structures, whether performed by a contractor or completed in-house;

- Gross additions during the year to construction-in-progress accounts for projects lasting more than one year, even if the asset was not in use and not yet depreciated;
- Capitalized computer software;
- Capitalized cost of assets produced or purchased then leased as the lessor under operating leases;
- Capital costs for feasibility studies, architectural, legal, installation, and engineering fees;
- Cost of assets acquired under capital leases entered into during the survey year;
- Expenditures for capitalized improvements made to assets leased from others (leasehold improvements);
- Expenditures for developmental and exploratory drilling activities, including intangible drilling costs;
- Capitalized interest charges on loans with which capital projects are financed, if consistent with the Statement of Financial Accounting Standards Board (FASB) Number 34;
- Value of assets expensed as permitted under Section 179 of the U.S. Internal Revenue Code;
- Expenditures for land development and improvement, including demolition of buildings, land servicing, and site preparation.

- Exclude*
- Expenditures for structures or equipment by subsidiaries and branches located outside the United States;
  - Value of structures built or work performed by your enterprise on contract to others;
  - Items chargeable as current operating expenses such as cost of maintenance, normal repairs, and supplies;
  - Expenditures for goodwill, patents, or copyrights;
  - Payments to others for structures and equipment acquired under operating leases or rented;
  - Expenditures for property which is leased to others as part of a capital (full-payout or equity) lease arrangement.

**OTHER ADDITIONS AND ACQUISITIONS** – Additions to your depreciable asset accounts, including depreciable assets acquired through mergers and acquisitions, if not considered capital expenditures.

### ITEM 1B – GROSS SALES, OPERATING RECEIPTS, AND REVENUES

- Include* • Gross sales, operating receipts, and revenues from taxable operations as well as total revenues from tax-exempt activities. See page 4 of the instruction manual for additional details regarding this item.



**ITEM 1A ASSETS AND CAPITAL EXPENDITURES FOR 2005**

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 2005, 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 8.

Row	Description (Refer to Page 4 of Instructions)	(1)	
		Millions	Thousands
		179	126
	<b>Example: if figure is \$179,125,628.00 report</b> →		
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 8)		
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)		Industry category code	(2)	
		Millions	Thousands		Millions	Thousands
16	<b>Gross</b> 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 2005 that cannot be classified under structures or equipment. **(Do not report furniture and fixtures, capitalized computer software, and motor vehicles as OTHER; these are considered equipment for this survey.)**

- Exclude*
- Cost of land and depletable assets;

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

<b>ITEM 2 CAPITAL EXPENDITURES</b> Report the following domestic capital expenditures data for the entire company. (Refer to page 4 of Instructions)							Mil	Thou
Row	CAPITAL EXPENDITURES (Refer to page 2 of Instructions)	Structures (1)	Equipment (2)	Other (Describe in Item 3) (3)	Total (Add columns 1+2+3) (4)			
		Mil	Thou	Mil	Thou	Mil	Thou	
20	Capital expenditures for NEW structures and equipment (Include major additions, alterations, and capitalized repairs to existing structures)							
21	Capital expenditures for USED structures and equipment							
22	<b>TOTAL capital expenditures</b> (Add Rows 20+21)					179	126	
<b>ITEM 3 List the items included in "Other."</b> Report in thousands of dollars. <b>Furniture and fixtures, computers, capitalized computer software, and motor vehicles</b> should be reported as equipment. <b>Leasehold improvements</b> should be considered structures or equipment based on what is being improved.								
Row	Description of Capital Expenditures					Mil	Thou	
30								
31								
<b>ITEM 4 CAPITAL LEASED</b> For new capital expenditures reported in Item 2, Row 20, Column (4), report the estimated cost of assets acquired under CAPITAL LEASE arrangements entered into during the year. Exclude payments for operating leases and capitalized costs of leasehold improvements. (Refer to page 5 of the Instructions)								
Row		Prepackaged (1)	Vendor-customized (2)	Internally-developed (Including payroll) (3)	Total (Add columns 1+2+3) (4)	Mil	Thou	
		Mil	Thou	Mil	Thou	Mil	Thou	
41	<b>TOTAL</b>							
<b>ITEM 5 CAPITALIZED COMPUTER SOFTWARE</b> (Refer to page 5 of Instructions) Report capital expenditures for computer software developed or obtained for internal use during the year. Include amounts in Item 1A and Item 2.								
Row		Prepackaged (1)	Vendor-customized (2)	Internally-developed (Including payroll) (3)	Total (Add columns 1+2+3) (4)	Mil	Thou	
		Mil	Thou	Mil	Thou	Mil	Thou	
50								

**ITEM 6**

**CAPITAL EXPENDITURES BY INDUSTRY**

Complete Item 6 for each industry in which the company had operations and made capital expenditures in 2005. (Refer to page 5 of the Instructions.) The list of industry category codes printed on page 1 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 1 of this form and use these updated industry codes to complete Item 6.

Row	Industry Category Code	STRUCTURES + EQUIPMENT + OTHER = TOTAL														
		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	Mil	Thou			
61																
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61																
61																
<b>* COLUMN TOTALS</b>																

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).

**REPORTING PERIOD COVERED**

**a. Do the reported data cover the calendar year 2005?**

- 95 1  YES  
 2  NO – Specify period covered → 3

FROM			TO		
Month	Day	Year	Month	Day	Year

3

4

**OWNERSHIP INFORMATION**

**a. Was this company in operation on December 31, 2005?**

- 96 1  YES  
 2  NO – Give date operations ceased → 3

Month	Day	Year

3

**b. Did the ownership of this company change during the year ending December 31, 2005?**

- 97 1  YES Specify date of change → 3  
 2  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.

**ELECTRONIC REPORTING OPTION** – If a secure, web-based, user-friendly application were available for reporting electronically, would you be interested in using it?

- 98 1  YES  
 2  NO

**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 1 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.**

## 2005 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. If another domestic company owns more than 50 percent of the voting stock of your company or has the power to direct or cause the direction of management and policies, then please note this in the "Remarks" section on the last page of the form. **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 2005. 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 8 of the ACE-1(Long) and ACE-1(M) forms, or page 7 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 2006. Otherwise, report for the fiscal year ending in 2005.

**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 2005 reporting period, enter "0" in the appropriate cell(s).

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

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

U S C E N S U S B U R E A U

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

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

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

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

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

**Legal Authority and Confidentiality of Data – Your response is required by law.** Title 13, United States Code, requires businesses and other organizations that receive this questionnaire to answer the questions and return the report to the U.S. Census Bureau. By the same law, **YOUR REPORT IS CONFIDENTIAL**. It may be seen only by persons sworn to uphold the confidentiality of Census Bureau information and may be used only for statistical purposes. Further, copies retained in respondents' files are immune from legal process.

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

## **PART B – DEFINITIONS**

### **1. CAPITAL EXPENDITURES:**

Capital expenditures include all expenditures during the year for both new and used structures and equipment chargeable to asset accounts for which depreciation or amortization accounts are ordinarily maintained.

#### **Include:**

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

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

#### **Exclude:**

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

### **Exclude – Continued**

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

### **2. STRUCTURES:**

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

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

The cost of any machinery and equipment which is an integral or built-in feature of the structure should be reported as part of that structure (e.g., assembly line superstructure in an automotive assembly plant).

**Expenditures for land development and improvements**, including demolition of buildings, land servicing, and site preparation should be included.

#### **Include:**

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

### **Exclude:**

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

### **3. EQUIPMENT:**

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

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

#### **Include:**

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

## **PART C – INSTRUCTIONS BY ITEM**

### **ITEM 1 – DOMESTIC DEPRECIABLE ASSET DATA**

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

#### **Include:**

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

#### **Exclude:**

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



**PART C – INSTRUCTIONS BY ITEM – Continued**

**ITEM 1 – DOMESTIC DEPRECIABLE ASSET DATA – Continued**

**ROWS:**

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

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

**11. Total capital expenditures:**

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

**12. Other additions and acquisitions:**

Report other depreciable assets acquired through additions, acquisitions, and mergers during the year at fair market value, **if these are not considered capital expenditures**. Please explain such additions in the "Remarks" section on page 8 of the ACE-1(Long) and ACE-1(M) forms, or page 7 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.

**4. Total:**

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

**ROWS:**

**20. New capital expenditures:**

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

**21. Used capital expenditures:**

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

**22. Total capital expenditures:**

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

### ITEM 3 – OTHER CAPITAL EXPENDITURES

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

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

### ITEM 4 – CAPITAL LEASE ARRANGEMENTS

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

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

### ITEM 5 – CAPITALIZED COMPUTER SOFTWARE

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

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

#### COLUMNS:

##### 1. Prepackaged software:

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

##### 2. Vendor-customized software:

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

##### 3. Internally-developed software:

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

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

Complete Item 6 for each industry in which the company had operations and made capital expenditures in 2005. Review the list of company activities printed to the left of the company name and address on page 1 of the report form. These are the industries we expected your company to operate in during 2005. If we expected your operations to include more industry activities than are printed on page 1, we listed additional activities on a continuation sheet for Item 6. If necessary, add, correct, or delete industry codes on page 1 (and the continuation sheet if applicable) to reflect your company's operations in 2005. Refer to the list of INDUSTRY CATEGORY CODES (beginning on page 6 of this booklet) to update the list.

All companies should complete Item 6. Using the corrected list of company activities on page 1, report the data requested for each industry in which the company made capital expenditures in 2005. Complete a separate row for each industry.

In the "Industry Category Code" column, enter the industry code(s) in which your company made capital expenditures in 2005. List industries which account for the company's total capital expenditures reported in Item 2, Row 22, Column (4).

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

#### Complete the columns as follows:

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

**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)
	<b>Agriculture, Forestry, Fishing and Hunting</b>			<b>Manufacturing – Continued</b>	
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
	<b>Mining</b>		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
	<b>Utilities</b>		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
	<b>Construction</b>		3313	Nonferrous Metals Production and Processing	3313, 3314
2360	Construction of Buildings	236	3315	Ferrous and Nonferrous Foundries	3315
2370	Heavy and Civil Engineering Construction	237	3320	Fabricated Metal Product Manufacturing	332
2380	Specialty Trade Contractors	238	3331	Agriculture, Construction, and Mining Machinery Manufacturing	3331
	<b>Manufacturing</b>		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)
	<b>Manufacturing – Continued</b>			<b>Transportation and Warehousing</b>	
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, 3364	4870	Scenic and Sightseeing Transportation	487
3364	Aerospace Product and Parts Manufacturing		4880	Support Activities for Transportation	488
3369	Other Transportation Equipment Manufacturing	3365, 3366, 3369, 337	4920	Couriers and Messengers	492
3370	Furniture and Related Product Manufacturing		4930	Warehousing and Storage	493
3391	Medical Equipment and Supplies Manufacturing	3391		<b>Information</b>	
3399	Other Miscellaneous Manufacturing	3399	5111	Newspaper, Periodical, Book, and Directory Publishers (except Internet)	5111
	<b>Wholesale Trade</b>		5112	Software Publishers (except Internet)	5112
4230	Merchant Wholesalers, Durable Goods	423	5120	Motion Picture and Sound Recording Industries (except Internet)	512
4240	Merchant Wholesalers, Nondurable Goods	424	5151	Radio and Television Broadcasting (except Internet)	5151
4250	Wholesale Electronic Markets and Agents and Brokers	425	5152	Cable and Other Subscription Programming (except Internet)	5152
	<b>Retail Trade</b>		5160	Internet Publishing and Broadcasting	516
4410	Motor Vehicle and Parts Dealers	441	5171	Wired Telecommunications Carriers	5171
4430	Electronics and Appliance Stores	443	5172	Wireless Telecommunications Carriers (except Satellite)	5172
4450	Food and Beverage Stores	445	5173	Telecommunications Resellers, Satellite, and Other Telecommunications	5173, 5174, 5179
4480	Clothing and Clothing Accessories Stores	448	5175	Cable and Other Program Distribution	5175
4520	General Merchandise Stores	452	5181	Internet Service Providers and Web Search Portals	5181
4540	Nonstore Retailers	454	5182	Data Processing, Hosting, and Related Services	5182
4599	Other Retail Trade Stores, including Gasoline Stations	442, 444, 446, 447, 451, 453	5190	Other Information Services	519
				<b>Finance and Insurance</b>	
			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)
	<b>Finance and Insurance – Continued</b>			<b>Administrative and Support and Waste Management</b>	
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
	<b>Real Estate and Rental and Leasing</b>			<b>Educational Services</b>	
5310	Real Estate	531	6110	Educational Services	611
5321	Automotive Equipment Rental and Leasing	5321		<b>Health Care and Social Assistance</b>	
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
	<b>Professional, Scientific, and Technical Services</b>		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		<b>Arts, Entertainment, and Recreation</b>	
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
	<b>Management of Companies and Enterprises</b>				
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)
	<b>Arts, Entertainment, and Recreation – Continued</b>				
7130	Amusement, Gambling, and Recreation Industries	713			
	<b>Accommodation and Food Services</b>				
7210	Traveler Accommodation Services	721			
7220	Food Services and Drinking Places	722			
	<b>Other Services (except Public Administration)</b>				
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			
	<b>Central Administrative Office Activity</b>				
9900	Central Administrative Office Activity Unallocated to Other Industry Categories	N/A			

FORM **ACE-2**  
(9-13-2005)

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

**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.

## 2005 ANNUAL CAPITAL EXPENDITURES SURVEY

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 2005 reporting period. **If your business did not make any capital expenditures enter "0" on the appropriate line(s).**

**Example: If figure is \$2,600.00 report →**

Thou.	Dol.
3	000

Capital Expenditures for 2005

Thousands	Dollars
224	
201	
211	
202	
212	

**a. Total Capital Expenditures**  
*(The sum of lines b, c, d, and e should equal the value reported in line a.)*

**b. New Structures** (Include major additions, alterations, and capitalized repairs to existing structures)

**c. Used Structures**

**d. New Equipment**

**e. Used Equipment**

**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. *(For additional information see Item 2 on page 2 of the Instructions and Definitions sheet.)*

Capital Lease Arrangements for 2005

Thousands	Dollars
411	

**REPORTING PERIOD COVERED**

a. Do the reported data cover the calendar year 2005?

95

- 1  YES  
 2  NO – Specify period covered →

3

FROM		
Month	Day	Year

4

TO		
Month	Day	Year

**OWNERSHIP INFORMATION**

a. Was this business in operation on December 31, 2005?

96

- 1  YES  
 2  NO – Give date operations ceased →

3

Month	Day	Year

b. Did the ownership of this business change during the year ending December 31, 2005?

97

- 1  YES – Specify date of change AND fill in c, below  
 2  NO

3

Month	Day	Year

c. Name of new operator/business

Contact name at new company

Contact telephone number (Include Area Code)

Number and street

City

State

ZIP Code

**BRIEFLY DESCRIBE THE CAPITAL EXPENDITURES**

**REMARKS**

**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

Area code

Number

( ) -

Signature of person completing this report

E-mail address

Date

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

**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**



## ANNUAL CAPITAL EXPENDITURES SURVEY

FROM THE DIRECTOR  
U.S. CENSUS BUREAU

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

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

Title 13, of the United States Code requires you to answer this survey. It also requires us to keep your response confidential and use the information you provide for statistical purposes only. Your responses are immune from legal process.

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 2005.

We realize that completing this survey is a burden for you. However, your response is important 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

## 2005 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](mailto: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 2005. 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 2005 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.

U S C E N S U S B U R E A U

**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.**

<b>Example: If figure is \$600.00, report</b>	Thou.	Dol.	<b>Example: If figure is \$2,600.00, report</b>	Thou.	Dol.
	1			3	

**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 2005, 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.**

