

Annual Capital Expenditures

1998

Issued April 2000

ACE/98



USCENSUSBUREAU

Helping You Make Informed Decisions

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



ACKNOWLEDGMENTS

This report was prepared in the Company Statistics Division of the Census Bureau under the direction of **Charles Funk**, with general guidance from **Dr. Ewen Wilson**, **Ruth Runyan**, and **Carol Caldwell**. Program support was provided by the following representatives of the Census Bureau:

Data Preparation and Analysis - **James Barron, Sara Prebble, John Seabold, Ayub Abdallah, Towana Bovell, George Chancellor, Sherri Ewing, Gregorio Gonzalez, Venita Holland, William Marshall, Laurie Perper, Sonja Prince, James Thomas, and Erick Wicks**. Additional assistance was provided by **Linda Allen, William Goldsworth, Barbara Hall, Sandra Mathieson, Carrie Moore, June Passero, and Marie Rustin**.

Statistical Methods - **Mark Sands, Amy Newman-Smith, and Bill McClintock**.

Data Collection - **Bernard Fitzpatrick, Beverly Battle, Sandra Hairston, Bernadette Gray, Betty McKay, and Chris Berbert**.

Mailout Preparation and Receipt Operations - **Mark Grice**.

Computer Programs - **Katherine Evans, Barbara Harris, Edward Johnson, and Sam Rozenel**.

Administrative and Customer Services (ACSD) - **Kim D. Ottenstein, Cynthia G. Brooks, and Crystal M. Pate** of the Administrative and Customer Services Division, **Walter C. Odom**, Chief, provided publication planning and printing management, graphics design and composition, and editorial review for print and electronic media. General direction and production management were provided by **Michael G. Garland**, Assistant Chief, and **Gary J. Lauffer**, Chief, Publications Services Branch

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

If you have any questions concerning the statistics in this report, call 301-457-3324.

Annual Capital Expenditures

1998

Issued April 2000

ACE/98



U.S. Department of Commerce

William M. Daley,

Secretary

Robert L. Mallett,

Deputy Secretary

Economics and Statistics Administration

Robert J. Shapiro,

Under Secretary for

Economic Affairs

U.S. CENSUS BUREAU

Kenneth Prewitt,

Director



**Economics
and Statistics
Administration**

Robert J. Shapiro,
Under Secretary
for Economic Affairs



U.S. CENSUS BUREAU

Kenneth Prewitt,
Director

William G. Barron,
Deputy Director

Paula J. Schneider,
Principal Associate Director
for Programs

Frederick T. Knickerbocker,
Associate Director
for Economic Programs

Thomas L. Mesenbourg,
Assistant Director
for Economic Programs

Ewen M. Wilson,
Chief, Company Statistics
Division

CONTENTS

Introduction	1
FIGURES	
1. Capital Expenditures for Structures and Equipment by Selected Business Sectors for Companies With Employees: 1998	2
2. Capital Expenditures for Structures and Equipment by Business Size: 1998	6
3. Capital Expenditures for Structures and Equipment for Companies With Employees: 1998 and 1997 Revised	6
4. Capital Expenditures Distribution for New and Used Structures and Equipment for Companies With Employees: 1998	7
5. Capital Expenditures Distribution for New and Used Structures and Equipment for Nonemployer Businesses: 1998	7
6. Capital Expenditures by Business Sector for Companies With Employees: 1998	8
7. Capital Expenditures Distribution by Business Sector for Companies With Employees: 1998	8
8. Capital Expenditures by Major Types of Structures for Companies With Employees: 1998	9
9. Capital Expenditures Distribution by Structure Classification for Companies With Employees: 1998.	9
10. Capital Expenditures by Major Types of Equipment for Companies With Employees: 1998	10
11. Capital Expenditures Distribution by Equipment Classification for Companies With Employees: 1998.	10
TABLES	
1a. Capital Expenditures for Structures and Equipment: 1998	11
1b. Capital Expenditures for Structures and Equipment: 1997 Revised	12
2. Capital Expenditures and Percentage Change for Companies With Employees by Major Industry Sector: 1998, 1997 Revised, and 1996	13
3. Capital Expenditures for Structures and Equipment for Companies With Employees by Major Industry Sector: 1998 and 1997 Revised	14
4a. Capital Expenditures for Structures and Equipment for Companies With Employees by Industry: 1998	15
4b. Capital Expenditures for Structures and Equipment for Companies With Employees by Industry: 1997 Revised.	17
5. Capital Expenditures for Structures by Major Industry Group and Major Structure Type for Companies With Employees: 1998	19
6. Capital Expenditures for Structures by Type and Classification for Companies With Employees: 1998.	20
7. Capital Expenditures for Equipment by Major Industry Group and Major Equipment Type for Companies With Employees: 1998	21
8. Capital Expenditures for Equipment by Type and Classification for Companies With Employees: 1998.	22

APPENDIXES

A.	Definition of Terms	A-1
B.	Comparisons With Other Estimates of Capital Expenditures	B-1
C.	Sampling and Estimation Methodologies	C-1
	Table C-1a. Relative Standard Errors for Capital Expenditures for Structures and Equipment: 1998	C-5
	Table C-1b. Relative Standard Errors for Capital Expenditures for Structures and Equipment: 1997 Revised	C-6
	Table C-2. Relative Standard Errors for Capital Expenditures and Percentage Change for Companies With Employees by Major Industry Sector: 1998, 1997 Revised, and 1996	C-7
	Table C-3. Relative Standard Errors for Capital Expenditures for Structures and Equipment for Companies With Employees by Major Industry Sector: 1998 and 1997 Revised	C-8
	Table C-4a. Relative Standard Errors for Capital Expenditures for Structures and Equipment for Companies With Employees by Industry: 1998	C-9
	Table C-4b. Relative Standard Errors for Capital Expenditures for Structures and Equipment for Companies With Employees by Industry: 1997 Revised	C-11
	Table C-5. Relative Standard Errors for Capital Expenditures for Structures by Major Industry Group and Major Structure Type for Companies With Employees: 1998	C-13
	Table C-6. Relative Standard Errors for Capital Expenditures for Structures by Type and Classification for Companies With Employees: 1998	C-14
	Table C-7. Relative Standard Errors for Capital Expenditures for Equipment by Major Industry Group and Major Equipment Type for Companies With Employees: 1998	C-15
	Table C-8. Relative Standard Errors for Capital Expenditures for Equipment by Type and Classification for Companies With Employees: 1998	C-16
D.	Survey Form and Instructions	D-1

Introduction

DESCRIPTION OF SURVEY

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

BACKGROUND

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

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

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

A proposal to further revise this plan was approved by the Office of Management and Budget beginning with the 1996 survey. The new plan includes a mail sample of all small businesses annually which provides an improved time series estimate on 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 estimates presented in this report are based on 1998 data collected from a sample of approximately 34,000 companies with employees and 12,000 businesses without employees. For those companies with employees, capital expenditures data are published for 97 industries. In addition, total capital expenditures, with no industry detail, are shown for the businesses without employees.

COMPOSITION OF INDUSTRY CATEGORY CODES

The industry categories used in the survey were comprised of two- and selected three-digit industries from the *Standard Industrial Classification (SIC) Manual: 1987*. Industry combinations were developed through an analysis of test survey results. This analysis consisted of reviewing the frequency and value of industries reported. Also, consideration was given to related industries for which respondents were unable to separately report. 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

Three survey forms (ACE-1, ACS-1(S), and ACE-2) were used for the 1998 ACES. The ACE-1 survey form was mailed to a sample of approximately 16,800 companies with employees serving multiple industries. The ACE-1(S) form was mailed to a sample of approximately 17,200 companies with employees serving only one industry. Recipients of these survey forms were requested to provide capital expenditures data for each industry in which they had activity and to classify these expenditures as new and used structures and equipment.

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

Companies with employees were asked to report the type of structure acquired and whether the structure was the construction of a new facility; acquisition of existing facility; or remodeling, renovation or modernization of an existing facility. These companies were also asked to report the type of equipment acquired and whether the equipment was new or used.

In addition, these companies were asked to report new structures and equipment acquired under capital lease arrangements entered into during the survey year, and capitalized interest incurred to produce or construct new fixed assets during the survey year.

The ACE-2 survey form was mailed to a sample of approximately 12,000 businesses without employees. Capital expenditures data were requested separately for new and used structures and equipment. (Examples of ACE-1, ACE-1(S), and ACE-2 survey forms are in Appendix D.)

SUMMARY OF FINDINGS

In 1998, U.S. businesses invested \$973.6 billion in capital goods, both *new and used*, an increase of 11.7 percent from 1997. The 1997 estimate of \$871.8 billion reflects an upward revision of \$1.6 billion. Spending on *new structures and equipment* in 1998 accounted for \$893.4 billion or 91.8 percent of total expenditures. Expenditures for *structures* totaled \$328.1 billion, with \$283.5 billion (86.4

percent) being spent for *new structures*. Spending for *equipment* totaled \$645.4 billion, with \$609.9 billion (94.5 percent) for *new equipment*.

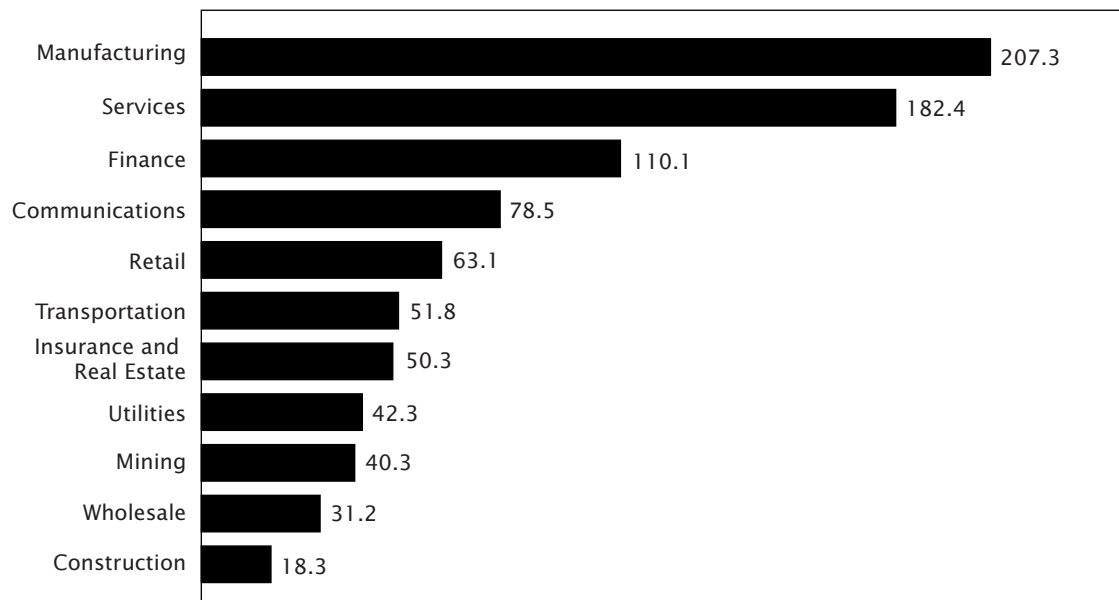
The approximately 4.8 million businesses with employees accounted for 90.3 percent of 1998 investment spending at \$879.0 billion. Their investment in structures amounted to \$290.4 billion and for equipment, \$588.7 billion. Spending by the approximately 17 million businesses with no employees in 1998 was \$94.5 billion.

Most industries showed significantly more investment in equipment than structures. Of the \$973.6 billion spent in 1998, 66.3 percent was for equipment and 33.7 percent for structures. However, the mining, utilities, insurance, and real estate sectors spent more on structures than on equipment.

Of the \$290.4 billion spent on structures by companies with employees, nearly 20 percent was for commercial buildings and about 15 percent each for utility structures and facilities, offices, and industrial buildings. The utility structures and industrial buildings were primarily construction of new facilities, while the commercial buildings and offices were a mix of new construction, and remodeling, renovation, and modernization of existing facilities. In total, \$91.5 billion or more than a third of new investment in structures was for remodeling, renovation, and modernization. Tables 5 and 6 in the publication contain detailed data on structures expenditures.

Figure 1.
Capital Expenditures for Structures and Equipment by Selected Business Sectors for Companies With Employees: 1998

(Billion dollars)



Note: Data presented in this chart are subject to sampling variability and nonsampling error.

Source: U.S. Census Bureau, Department of Commerce, Annual Capital Expenditures Survey: 1998

Of the \$588.7 billion spent on equipment by companies with employees, about a fourth was for computers and peripheral equipment and communication, audio, and video equipment, and another fourth for transportation equipment, primarily cars and light trucks. Tables 7 and 8 in the publication contain detailed data on equipment expenditures.

A few companies were unable to provide details on their investment by types of structures and/or types of equipment. This amounted to less than 2 percent of total spending by companies with employees.

Highlights of capital expenditures by business sector

Manufacturing. This sector led in expenditures for capital goods by spending \$207.3 billion, or 23.6 percent of total capital expenditures by businesses with employees. Of this amount, \$39.8 billion was for structures, and \$167.5 billion was for equipment. The \$167.5 billion spent on equipment represented 28.5 percent of total expenditures for equipment.

Investment spending by durable goods manufacturers totaled \$119.0 billion, or 57.4 percent of the manufacturing total. Most of their investment, \$99.7 billion, was for equipment, while expenditures for structures amounted to only \$19.3 billion. Within the durable goods sector, the communication equipment and electronic components industry was the largest component with \$28.0 billion being spent for capital goods.

Nondurable goods manufacturers spent \$88.3 billion on capital goods. Of this amount, \$20.5 billion was for structures, and \$67.8 billion was for equipment. Chemical

products (excluding drugs) at \$21.6 billion and food products (excluding beverages) at \$13.4 billion, together accounted for nearly 40 percent of total 1998 nondurable capital expenditures.

Services. This sector accounted for \$182.4 billion or 20.8 percent of total capital expenditures by businesses with employees. Of this amount \$68.7 billion was spent on structures, and \$113.8 billion was spent on equipment. Leading spenders in this sector were automotive and truck rental and leasing, at \$31.6 billion, and hospitals, at \$25.4 billion. Together they accounted for nearly a third of the expenditures for capital goods within the services sector. The industry with the largest dollar increase from 1997 in this sector was computer programming and data processing services. Total capital expenditures for that industry were up \$2.5 billion from 1997, a 23.5 percent increase.

Finance. This sector had \$110.1 billion in capital expenditures in 1998. This was an increase of 20.5 percent from 1997. Expenditures for structures nearly doubled from \$12.7 billion in 1997, to \$24.4 billion. Expenditures for equipment at \$85.6 billion far exceeded those for structures. Nondepository credit institutions spent \$67.7 billion on capital goods, accounting for 61.5 percent of investment by the finance sector in 1998.

Communications. The Communications sector invested \$78.5 billion in capital goods in 1998. Expenditures for structures totaled \$20.0 billion and for equipment, \$58.5

Capital Expenditures by Business Sector for Businesses With Employees

Business sector	1998 capital expenditures (billion dollars)	1997 capital expenditures (billion dollars)	Percent change from 1997 to 1998 ¹
Manufacturing	207.3	192.3	7.8 (±2.2)
Services	182.4	165.0	10.6 (±4.5)
Finance	110.1	91.3	20.5 (±8.0)
Communications	78.5	68.5	14.6 (±5.3)
Retail Trade	63.1	55.9	12.9 (±4.0)
Transportation	51.8	45.0	15.1 (±10.1)
Insurance and Real Estate	50.3	29.3	71.9 (±40.9)
Utilities	42.3	38.7	9.3 (±2.8)
Mining	40.3	39.0	NS
Wholesale Trade	31.2	28.8	NS
Construction	18.3	15.5	17.8 (±13.5)

NS Not statistically significant.

¹This column presents the estimate of change along with a 90% 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 7.8 (±2.2) indicates the range 6.6 to 10.0 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.

billion. Virtually all of their spending was for communication structures and facilities and information processing equipment.

Retail. The Retail Trade sector accounted for \$63.1 billion or 7.2 percent of total expenditures for capital goods. This sector showed an increase of 12.9 percent in total capital expenditures over 1997. Of this sector's total expenditures, \$28.3 billion was spent for structures and \$34.7 billion was spent for equipment.

Transportation. The Transportation sector spent \$51.8 billion for capital goods in 1998. Air transportation had capital expenditures of \$18.0 billion, or 34.7 percent of the total. Air transportation also showed the largest dollar increase, up \$4.4 billion from 1997, or 32.2 percent.

Insurance and Real Estate. This sector spent \$50.3 billion for capital goods in 1998, up \$21.0 billion from 1997. Most of the increase was due to the acquisition of used structures by real estate offices.

Utilities. Utility companies spent \$42.3 billion on capital goods in 1998, an increase of 9.3 percent from 1997. Of this total, \$22.4 billion was for structures and \$19.9 billion was for equipment. The utilities sector was one of only four major industry groups where spending for structures exceeded those for equipment.

Mining. The Mining sector spent \$40.3 billion on capital goods in 1998. This industry spent almost twice as much on structures, \$26.4 billion, than on equipment, \$14.0 billion. Within the mining industry, the crude petroleum, natural gas, and natural gas liquids industry spent \$28.3 billion, or 70.2 percent of the total.

Wholesale. This sector spent \$31.2 billion for capital goods in 1998. Of this amount, \$16.3 billion was by durable goods wholesalers and \$14.9 billion, by nondurable goods wholesalers.

Construction. The Construction sector spent \$18.3 billion for capital goods in 1998, an increase of 17.8 percent over 1997. Of this amount, \$17.0 billion was for equipment, with 80.2 percent of that amount for new equipment.

Note: *Revised 1997 Annual Capital Expenditures Survey data and associated relative standard error tables are included in this publication. Please see the Contents page in the front of this publication to locate these revisions.*

The data in this report are subject to sampling variability, as well as nonsampling error. Sources of nonsampling error include errors of response, nonreporting, and coverage. Further details concerning survey design, methodology, and data limitations are contained in the appendixes of this publication.

ABBREVIATIONS AND SYMBOLS

The following abbreviations and symbols are used in this publication:

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

ELECTRONIC ACCESS OF DATA

The 1998 Annual Capital Expenditures Survey data are available electronically on the Internet at this address: (<http://www.census.gov/csd/ace/>). For further information regarding electronic releases, call 301-457-1242.

PRINTED PUBLICATIONS

The price of this publication is \$15.00. To place a credit card order, call 301-457-4100. To order by mail, make checks payable to COMMERCE-CENSUS and send to:

U.S. Department of Commerce
U.S. Census Bureau
P.O. Box 277943
Atlanta, GA 30384-7943

DATA CONTACTS

For questions concerning the statistics in this report, call 800-227-1735, fax 301-457-3341, or write to:

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

NOTICE OF FUTURE CHANGES:

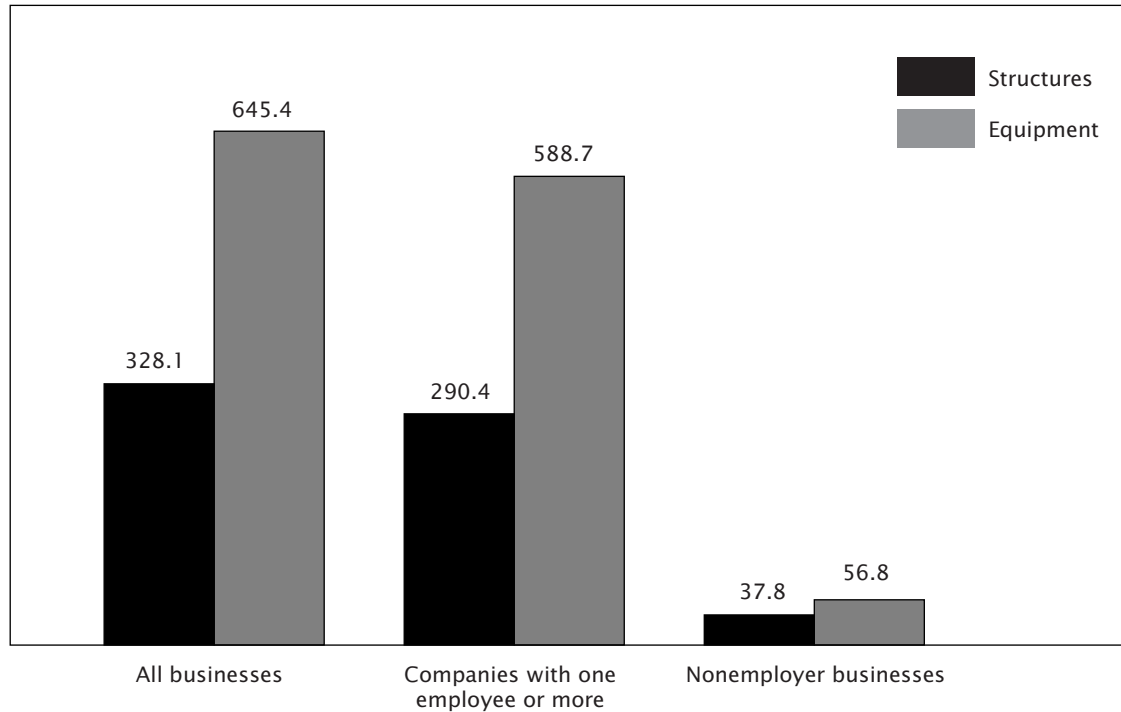
This will be the final year the Census Bureau publishes data for this survey using the Standard Industrial classification (SIC) system. Beginning with the 1999 survey year, we will publish data using the North American Industry Classification System (NAICS). NAICS was developed jointly by the United States, Canada, and Mexico to provide new comparability in statistics about business activity across North America.

The following URL contains detailed information about NAICS and provides a comparison of the SIC and NAICS systems:

<http://www.census.gov/epcd/www/naics.html>

Figure 2.
Capital Expenditures for Structures and Equipment by Business Size: 1998

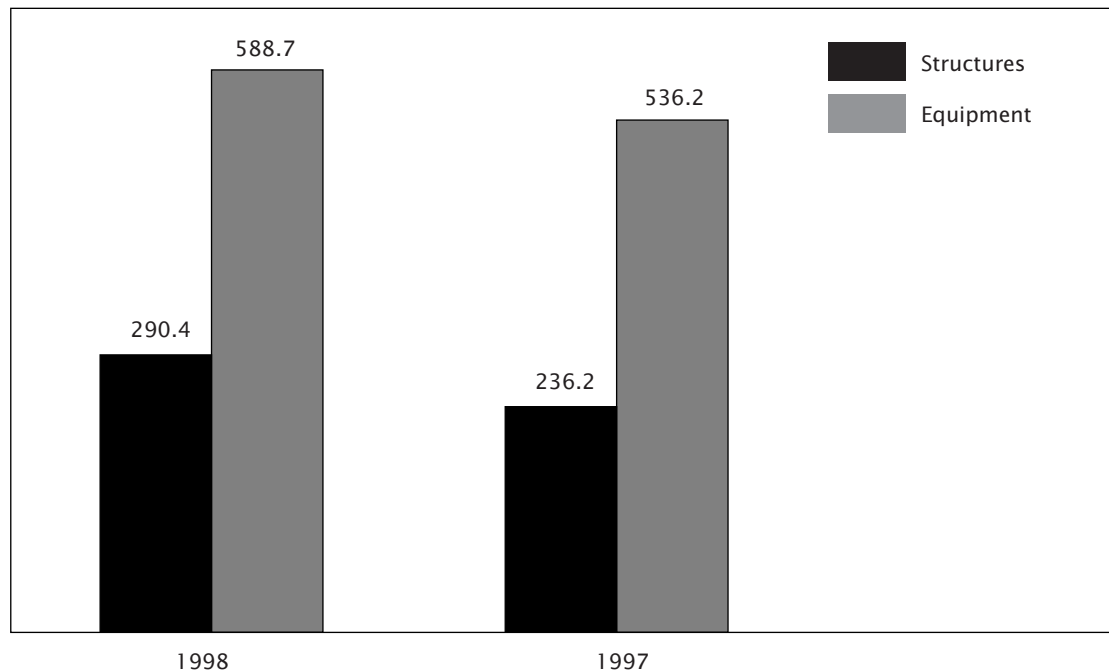
(Billion dollars)



Note: Data presented in this chart are subject to sampling variability and nonsampling error.
 Source: U.S. Census Bureau, Department of Commerce, Annual Capital Expenditures Survey: 1998

Figure 3.
Capital Expenditures for Structures and Equipment for Companies With Employees: 1998 and 1997 Revised

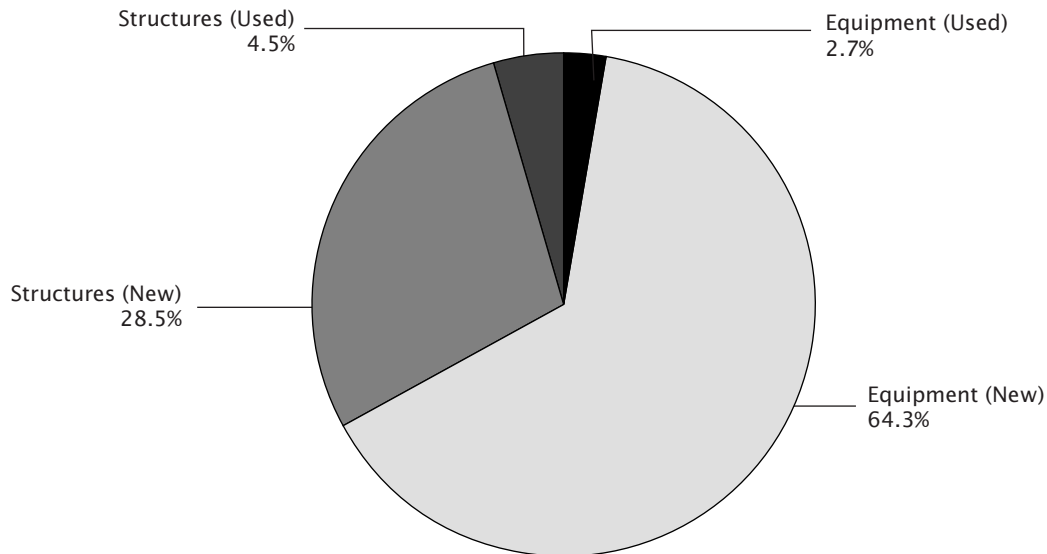
(Billion dollars)



Note: Data presented in this chart are subject to sampling variability and nonsampling error.
 Source: U.S. Census Bureau, Department of Commerce, Annual Capital Expenditures Survey: 1998

Figure 4.
Capital Expenditures Distribution for New and Used Structures and Equipment for Companies With Employees: 1998

(Percent)

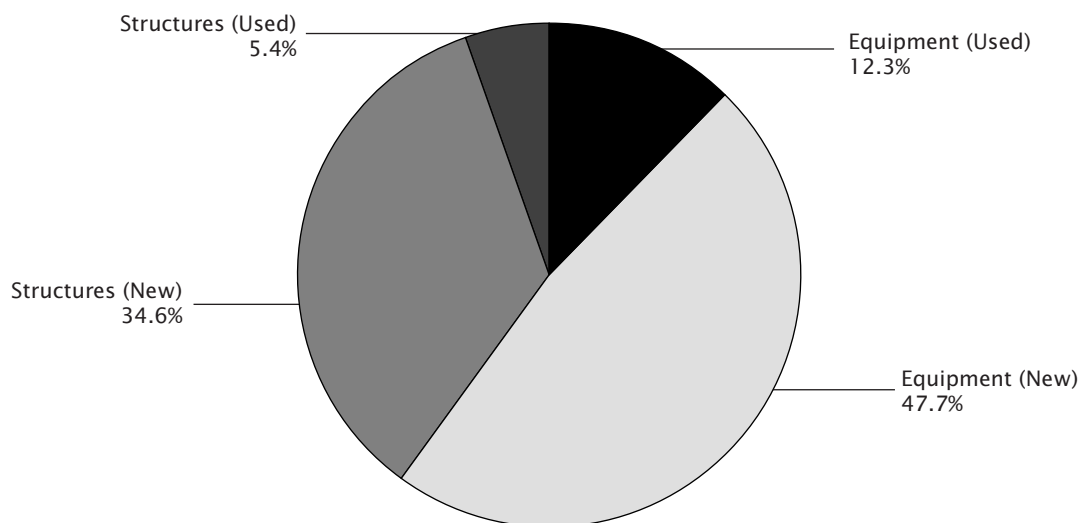


Note: Data presented in this chart are subject to sampling variability and nonsampling error.
 Percentages may not add to 100 percent because of rounding.

Source: U.S. Census Bureau, Department of Commerce, Annual Capital Expenditures Survey: 1998

Figure 5.
Capital Expenditures Distribution for New and Used Structures and Equipment for Nonemployer Businesses: 1998

(Percent)

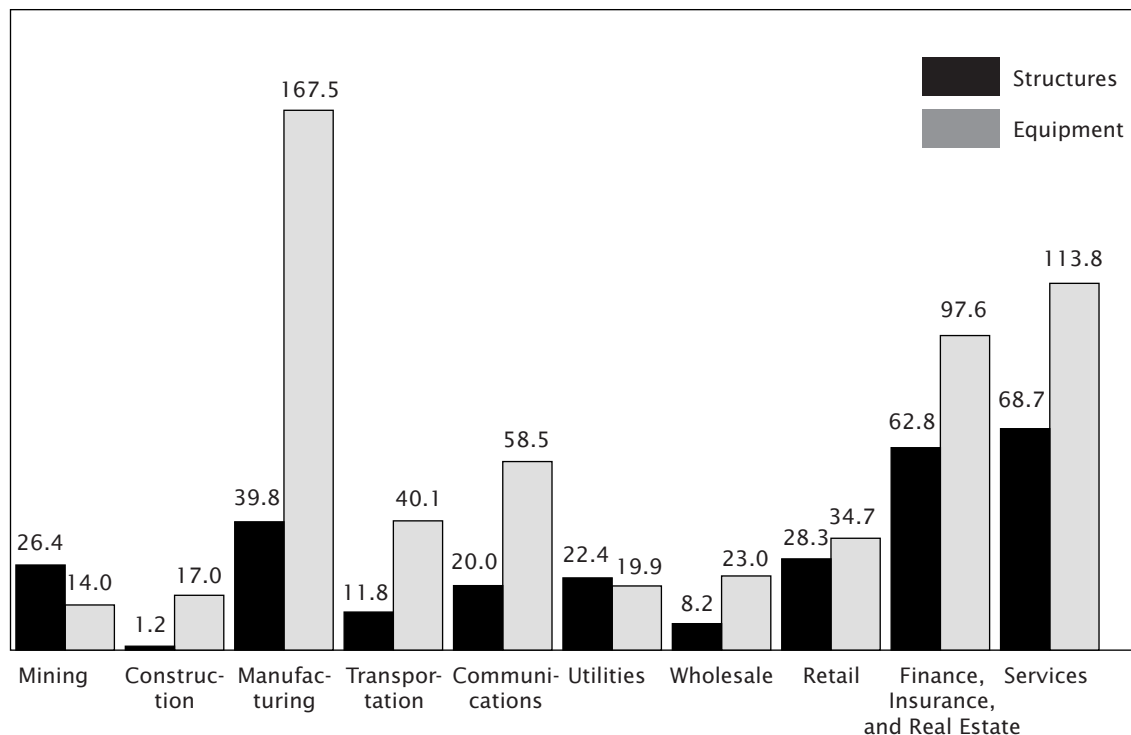


Note: Data presented in this chart are subject to sampling variability and nonsampling error.
 Percentages may not add to 100 percent because of rounding.

Source: U.S. Census Bureau, Department of Commerce, Annual Capital Expenditures Survey: 1998

Figure 6.
Capital Expenditures by Business Sector for Companies With Employees: 1998

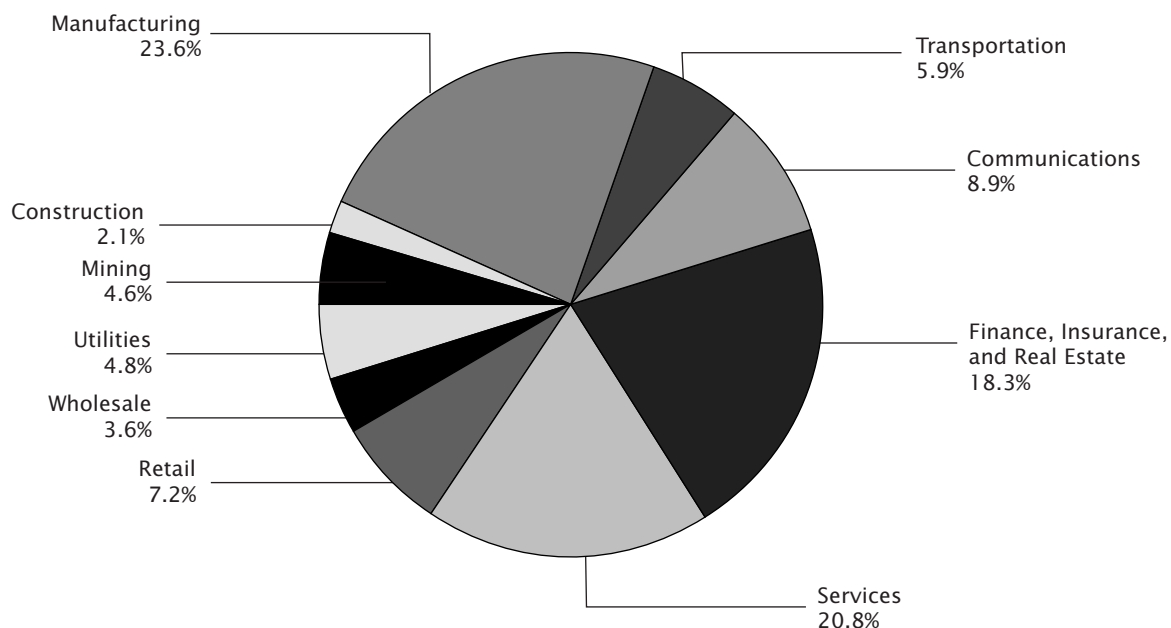
(Billion dollars)



Note: Data presented in this chart are subject to sampling variability and nonsampling error.
 Source: U.S. Census Bureau, Department of Commerce, Annual Capital Expenditures Survey: 1998

Figure 7.
Capital Expenditures Distribution by Business Sector for Companies With Employees: 1998

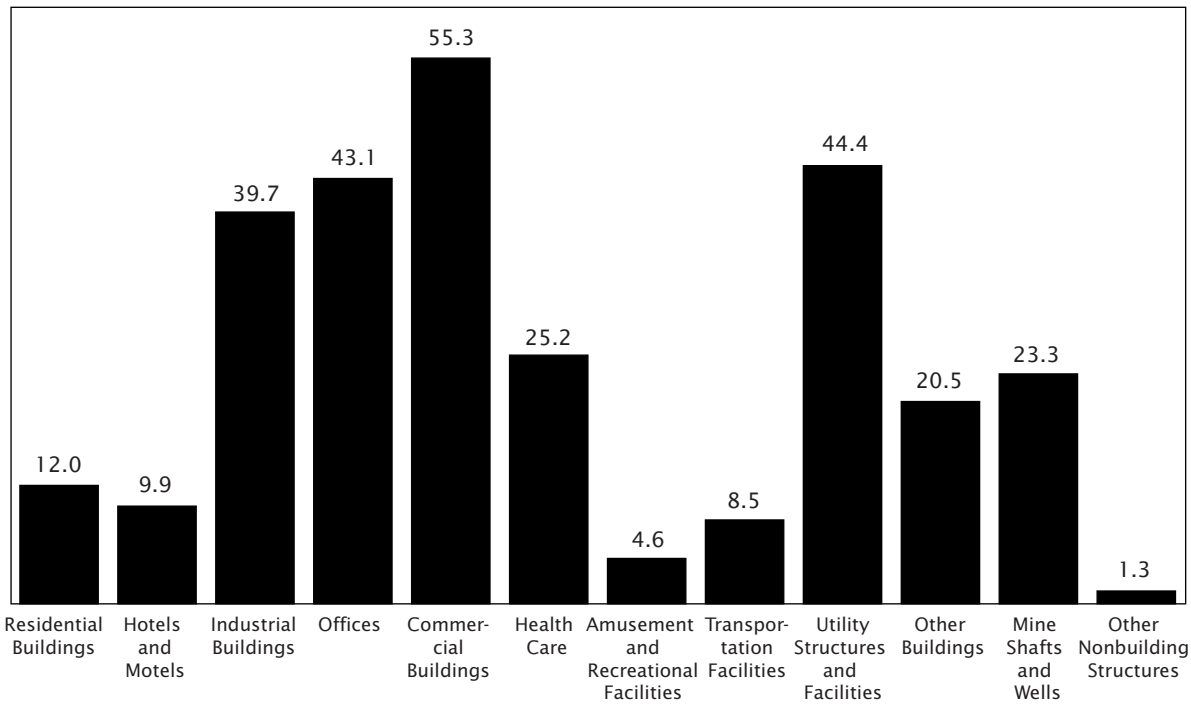
(Percent)



Note: Data presented in this chart are subject to sampling variability and nonsampling error.
 Percentages may not add to 100 percent because of rounding.
 Source: U.S. Census Bureau, Department of Commerce, Annual Capital Expenditures Survey: 1998

Figure 8.
Capital Expenditures by Major Types of Structures for Companies With Employees: 1998

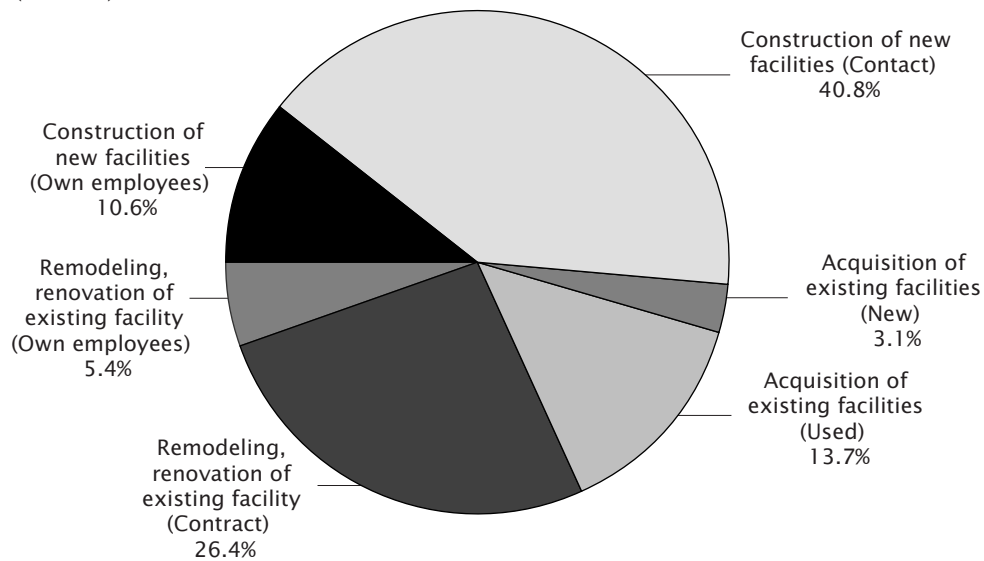
(Billion dollars)



Note: Data presented in this chart are subject to sampling variability and nonsampling error.
 Source: U.S. Census Bureau, Department of Commerce, Annual Capital Expenditures Survey: 1998

Figure 9.
Capital Expenditures Distribution by Structure Classification for Companies With Employees: 1998

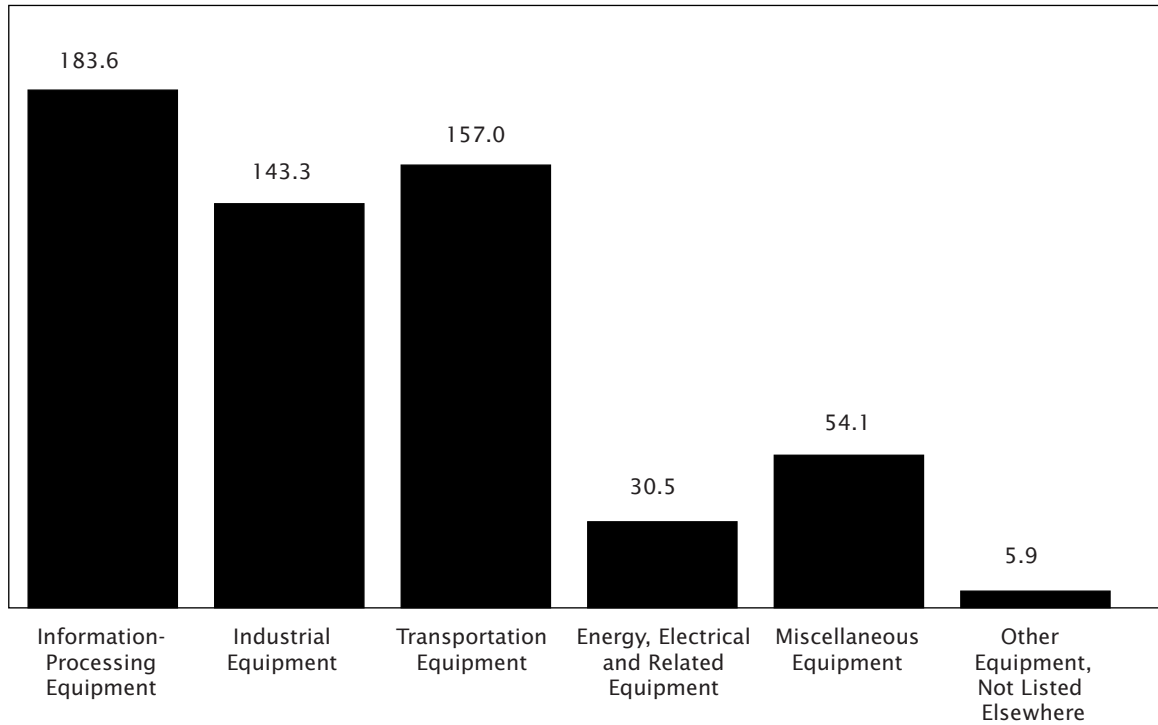
(Percent)



Note: Data presented in this chart are subject to sampling variability and nonsampling error.
 Percentages may not add to 100 percent because of rounding.
 Source: U.S. Census Bureau, Department of Commerce, Annual Capital Expenditures Survey: 1998

Figure 10.
Capital Expenditures by Major Types of Equipment for Companies With Employees: 1998

(Billion dollars)

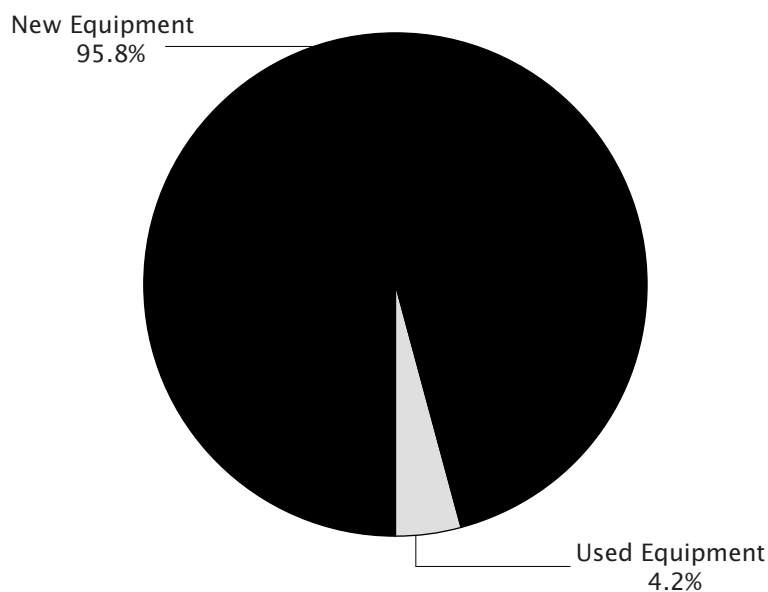


Note: Data presented in this chart are subject to sampling variability and nonsampling error.

Source: U.S. Census Bureau, Department of Commerce, Annual Capital Expenditures Survey: 1998

Figure 11.
Capital Expenditures Distribution by Equipment Classification for Companies With Employees: 1998

(Percent)



Note: Data presented in this chart are subject to sampling variability and nonsampling error.

Percentages may not add to 100 percent because of rounding.

Source: U.S. Census Bureau, Department of Commerce, Annual Capital Expenditures Survey: 1998

Table 1a. Capital Expenditures for Structures and Equipment: 1998

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

Capital expenditures	Capital expenditures for all companies	Capital expenditures for companies with employees	Capital expenditures for companies without employees
Total	973 587	879 041	94 546
Structures	328 146	290 353	37 793
New	283 526	250 814	32 712
Used	44 620	39 539	5 081
Equipment	645 441	588 687	56 753
New	609 864	564 769	45 095
Used	35 576	23 919	11 658
Not distributed as structures or equipment	-	-	-
Capital Lease and Capitalized Interest Expenditures¹			
Capital leases	16 533	15 323	1 210
Capitalized interest	(NA)	8 965	(NA)

¹Included in data shown above.

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

Table 1b. Capital Expenditures for Structures and Equipment: 1997 Revised

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

Capital expenditures	Capital expenditures for all companies	Capital expenditures for companies with employees	Capital expenditures for companies without employees
Total	871 765	772 343	99 422
Structures	273 298	236 166	37 132
New	254 451	225 107	29 344
Used	18 849	11 060	7 789
Equipment	598 466	536 177	62 289
New	562 019	515 965	46 054
Used	36 447	20 212	16 235
Not distributed as structures or equipment	-	-	-
Capital Lease and Capitalized Interest Expenditures¹			
Capital leases	16 066	14 549	1 517
Capitalized interest	(NA)	7 273	(NA)

¹Included in data shown above.

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

Table 2. Capital Expenditures and Percentage Change for Companies With Employees by Major Industry Sector: 1998, 1997 Revised, and 1996

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

SIC code	Industry	1998 capital expenditures	Percent change (1998-1997)	1997 capital expenditures	Percent change (1997-1996)	1996 capital expenditures
	Total expenditures	879 041	13.8	772 343	9.2	707 110
	By industry	879 041	13.8	772 343	9.2	707 110
10-14	Mining	40 346	3.6	38 957	29.2	30 155
15-17	Construction	18 289	17.8	15 531	12.5	13 806
20-39	Manufacturing	207 304	7.8	192 345	0.3	191 762
24, 25, 32-39	Durable goods industries	118 991	9.8	108 405	-1.4	109 898
20-23, 26-31	Nondurable goods industries	88 312	5.2	83 940	2.5	81 864
40-42, 44-47	Transportation	51 843	15.1	45 045	22.7	36 698
48	Communications	78 491	14.6	68 467	19.8	57 133
49	Utilities	42 319	9.3	38 719	5.4	36 744
491, 493	Electric and gas services	28 632	8.0	26 503	3.8	25 531
492, 494-497	Gas, water, and other utilities	13 687	12.0	12 216	9.0	11 212
50, 51	Wholesale trade	31 164	8.0	28 847	10.8	26 026
52-59	Retail trade	63 063	12.9	55 868	0.1	55 831
60-62, 67	Finance	110 064	20.5	91 328	4.8	87 144
63-65	Insurance and real estate	50 325	71.9	29 270	25.0	23 410
07-09, 70-89	Services	182 440	10.6	164 975	13.1	145 896
07-09, 70, 72, 73, 75, 76, 78, 79	Rental and business services	93 311	7.5	86 789	11.2	78 064
80	Health services	41 616	12.6	36 974	8.2	34 176
81-84, 86, 87, 89	Membership organizations, educational, and miscellaneous services	47 514	15.3	41 211	22.4	33 657
	Structure and equipment expenditures serving multiple industry categories	3 392	13.4	2 992	19.5	2 503

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

Table 3. Capital Expenditures for Structures and Equipment for Companies With Employees by Major Industry Sector: 1998 and 1997 Revised

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

SIC code	Industry	Total expenditures	Expenditures for structures			Expenditures for equipment			Not distributed as structures or equipment
			Total	New	Used	Total	New	Used	
	Total expenditures	1998.. 879 041 1997.. 772 343	290 353 236 167	250 814 225 107	39 539 11 060	588 687 536 177	564 769 515 965	23 919 20 212	- -
	By industry	1998.. 879 041 1997.. 772 343	290 353 236 167	250 814 225 107	39 539 11 060	588 687 536 177	564 769 515 965	23 919 20 212	- -
10-14	Mining	1998.. 40 346 1997.. 38 957	26 388 26 137	24 599 25 461	1 789 677	13 958 12 820	12 670 11 407	1 288 1 414	- -
15-17	Construction	1998.. 18 289 1997.. 15 531	1 244 1 557	1 046 1 426	198 131	17 048 13 974	13 671 11 477	3 377 2 497	- -
20-39	Manufacturing	1998.. 207 304 1997.. 192 345	39 809 38 406	37 917 37 350	1 892 1 056	167 495 153 939	162 262 149 582	5 233 4 357	- -
24, 25, 32-39	Durable goods industries	1998.. 118 991 1997.. 108 405	19 290 19 549	18 387 18 933	903 616	99 701 88 856	96 731 86 171	2 970 2 684	- -
20-23, 26-31	Nondurable goods industries	1998.. 88 312 1997.. 83 940	20 519 18 857	19 530 18 417	989 440	67 794 65 083	65 531 63 411	2 263 1 672	- -
40-42, 44-47	Transportation	1998.. 51 843 1997.. 45 045	11 783 9 373	11 103 9 000	680 374	40 060 35 672	35 347 32 165	4 713 3 506	- -
48	Communications	1998.. 78 491 1997.. 68 467	19 988 14 950	19 652 14 573	336 377	58 503 53 516	57 798 52 839	704 677	- -
49	Utilities	1998.. 42 319 1997.. 38 719	22 437 17 533	21 383 16 907	1 054 626	19 882 21 185	19 631 20 472	252 713	- -
491, 493	Electric and gas services	1998.. 28 632 1997.. 26 503	13 215 10 609	12 542 10 280	673 329	15 417 15 894	15 261 15 752	155 142	- -
492, 494-497	Gas, water, and other utilities	1998.. 13 687 1997.. 12 216	9 221 6 925	8 841 6 628	381 297	4 466 5 291	4 370 4 721	96 571	- -
50, 51	Wholesale trade	1998.. 31 164 1997.. 28 847	8 202 6 777	7 219 6 346	982 431	22 962 22 070	21 732 21 218	1 230 851	- -
52-59	Retail trade	1998.. 63 063 1997.. 55 868	28 322 25 252	25 825 24 182	2 497 1 070	34 741 30 616	32 496 28 903	2 245 1 714	- -
60-62, 67	Finance	1998.. 110 064 1997.. 91 328	24 438 12 749	14 855 11 414	9 583 1 335	85 626 78 579	84 831 77 959	795 620	- -
63-65	Insurance and real estate	1998.. 50 325 1997.. 29 270	38 328 20 156	23 354 18 846	14 974 1 310	11 997 9 114	11 581 8 791	417 323	- -
07-09, 70-89	Services	1998.. 182 440 1997.. 164 975	68 678 62 498	63 162 58 833	5 516 3 664	113 760 102 477	110 141 99 001	3 619 3 476	- -
07-09, 70, 72, 73, 75, 76, 78, 79	Rental and business services	1998.. 93 311 1997.. 86 789	18 988 19 506	17 056 18 694	1 932 813	74 320 67 283	71 895 65 063	2 425 2 220	- -
80	Health services	1998.. 41 616 1997.. 36 974	20 277 18 909	18 207 17 377	2 070 1 532	21 338 18 065	20 761 17 334	578 730	- -
81-84, 86, 87, 89	Membership organizations, educational, and miscellaneous services	1998.. 47 514 1997.. 41 211	29 412 24 082	27 899 22 762	1 513 1 320	18 102 17 129	17 485 16 604	617 525	- -
	Structure and equipment expenditures serving multiple industry categories	1998.. 3 392 1997.. 2 992	738 778	699 769	39 9	2 654 2 215	2 609 2 150	46 65	- -

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

Table 4a. Capital Expenditures for Structures and Equipment for Companies With Employees by Industry: 1998

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

SIC code	Industry	Total expenditures	Total new expenditures	Expenditures for structures			Expenditures for equipment			Not distributed as structures or equipment
				Total	New	Used	Total	New	Used	
	Total expenditures	879 041	815 583	290 353	250 814	39 539	588 687	564 769	23 919	-
	By industry	879 041	815 583	290 353	250 814	39 539	588 687	564 769	23 919	-
10-14	Mining	40 346	37 269	26 388	24 599	1 789	13 958	12 670	1 288	-
10	Metal mining	1 586	1 564	696	685	11	890	879	12	-
12	Coal mining	1 948	1 749	454	406	48	1 494	1 343	151	-
131, 132	Crude petroleum, natural gas, and natural gas liquids	28 320	27 012	23 769	22 742	1 027	4 551	4 270	282	-
138	Oil and gas field services	6 122	4 875	1 061	382	679	5 061	4 493	569	-
14	Nonmetallic minerals (except fuels)	2 369	2 070	408	384	24	1 961	1 686	275	-
15-17	Construction	18 292	14 717	1 244	1 046	198	17 048	13 671	3 377	-
15	Building construction contractors	3 252	2 863	615	553	62	2 637	2 309	328	-
16	Highway and other heavy construction	6 209	4 603	203	154	49	6 006	4 450	1 556	-
17	Special trade contractors	8 831	7 251	425	339	87	8 406	6 912	1 493	-
20-39	Manufacturing	207 304	200 178	39 809	37 917	1 892	167 495	162 262	5 233	-
24, 25, 32-39	Durable goods industries	118 991	115 118	19 290	18 387	903	99 701	96 731	2 970	-
24	Lumber and wood products	3 609	3 241	636	574	61	2 974	2 667	307	-
25	Furniture and fixtures	2 082	1 987	480	469	11	1 602	1 518	84	-
32	Stone, clay, glass, and concrete products	6 884	6 623	1 391	1 358	33	5 494	5 265	229	-
331	Steel works, blast furnaces, and rolling mills	5 838	5 599	561	554	7	5 278	5 045	232	-
333-335	Nonferrous metals products	2 268	2 201	450	439	12	1 817	1 763	54	-
332, 336, 339	Miscellaneous primary metal products	1 963	1 893	522	513	8	1 441	1 380	61	-
34	Fabricated metal products	9 278	8 953	1 871	1 831	40	7 407	7 121	286	-
357	Computer and office equipment	7 552	7 205	1 379	1 307	72	6 172	5 898	274	-
351-356, 358, 359	Industrial and commercial machinery	11 929	11 151	1 912	1 651	261	10 017	9 499	518	-
36	Communications equipment and electronic components	27 972	27 488	4 168	4 013	155	23 804	23 475	329	-
371	Motor vehicles and parts	24 401	24 114	3 335	3 266	68	21 066	20 847	219	-
372	Aircraft and parts	3 924	3 755	586	540	45	3 338	3 215	124	-
376	Missiles and space vehicles	876	873	144	143	1	732	731	1	-
373-375, 379	Miscellaneous transportation equipment	1 721	1 663	357	342	15	1 364	1 321	43	-
38	Instruments and related products	6 688	6 411	1 077	978	99	5 611	5 434	178	-
39	Miscellaneous manufactured products	2 004	1 960	421	407	14	1 583	1 552	30	-
20-23, 26-31	Nondurable goods industries	88 312	85 060	20 519	19 530	989	67 794	65 531	2 263	-
208	Beverages	5 407	5 171	759	715	44	4 648	4 456	192	-
201-207, 209	Food products (excluding beverages)	13 419	12 767	3 172	3 008	164	10 247	9 758	489	-
21	Tobacco products	468	450	73	73	-	395	377	18	-
22	Textile mill products	3 981	3 828	683	633	50	3 298	3 195	103	-
23	Apparel and finished textile products	1 525	1 462	407	364	43	1 118	1 098	19	-
26	Paper and allied products	9 623	9 046	1 321	1 219	102	8 302	7 827	475	-
271-274, 276-279	Printing and publishing (except commercial)	5 300	5 092	1 035	970	65	4 265	4 122	143	-
275	Commercial printing	4 390	4 007	670	596	74	3 720	3 411	309	-
283	Drugs	7 243	7 165	2 590	2 547	43	4 653	4 618	35	-
281, 282, 284-287, 289	Chemical products	21 563	21 094	5 759	5 518	242	15 803	15 576	227	-
29	Petroleum refining and related products	5 077	4 842	2 605	2 478	127	2 472	2 364	108	-
30	Rubber and miscellaneous plastics products	10 102	9 928	1 417	1 383	34	8 685	8 545	140	-
31	Leather and leather products	215	210	27	26	1	188	184	5	-
40-42, 44-49	Transportation, communications, and utilities	172 653	164 914	54 207	52 138	2 069	118 445	112 776	5 669	-
40-42, 44-47	Transportation	51 843	46 450	11 783	11 103	680	40 060	35 347	4 713	-
40	Railroad transportation	9 608	9 311	6 440	6 387	52	3 168	2 923	245	-
41	Passenger transportation	2 035	1 880	231	228	3	1 804	1 652	152	-
42	Motor freight transportation; warehousing	13 876	12 393	2 108	1 776	332	11 768	10 616	1 151	-
44	Water transportation	4 171	3 932	289	(D)	(D)	3 882	(D)	(D)	-
45	Air transportation	18 000	15 199	1 199	1 139	60	16 801	14 060	2 741	-
46	Pipelines (except natural gas)	1 471	1 199	1 213	(D)	(D)	258	(D)	(D)	-
47	Transportation services	2 682	2 536	303	301	1	2 379	2 235	144	-
48	Communications	78 491	77 451	19 988	19 652	336	58 503	57 798	704	-
481, 482, 489	Telephone and other communications services	63 558	63 459	14 424	14 412	12	49 134	49 047	88	-
483, 484	Radio and television broadcasting stations	14 933	13 992	5 564	5 241	323	9 369	8 752	617	-
49	Utilities	42 319	41 014	22 437	21 383	1 054	19 882	19 631	252	-
491, 493	Electric and gas services	28 632	27 804	13 215	(D)	(D)	15 417	(D)	(D)	-
491	Electric power generation, transmissions, and distribution	20 297	19 585	9 527	(D)	(D)	10 770	(D)	(D)	-
493	Combination electric and gas, and other services	8 335	8 218	3 688	3 687	2	4 647	4 532	115	-
492, 494-497	Gas, water, and other utilities	13 687	13 210	9 221	8 841	381	4 466	4 370	96	-
492	Gas production and distribution	8 942	8 602	6 337	6 016	320	2 606	2 586	20	-
494-497	Water supply, sanitary, and other utilities	4 745	4 608	2 885	2 824	61	1 860	1 783	77	-
50-59	Wholesale and retail trade	94 227	87 272	36 524	33 044	3 480	57 704	54 228	3 476	-
50, 51	Wholesale trade	31 164	28 951	8 202	7 219	982	22 962	21 732	1 230	-
501	Motor vehicles, parts, and supplies	3 488	3 292	664	621	43	2 825	2 671	154	-
502-509	Durable goods (except motor vehicles)	12 821	11 768	2 857	2 326	532	9 964	9 442	521	-
514	Groceries	5 369	5 156	1 792	1 730	63	3 577	3 426	151	-
517	Petroleum products	1 827	1 554	687	545	142	1 140	1 009	131	-
511-513, 515, 516, 518, 519	Nondurable goods	7 658	7 182	2 201	1 998	203	5 457	5 183	273	-

Table 4a. **Capital Expenditures for Structures and Equipment for Companies With Employees by Industry: 1998—Con.**

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

SIC 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	
50-59	Wholesale and retail trade—Con.									
52-59	Retail trade	63 063	58 321	28 322	25 825	2 497	34 741	32 496	2 245	—
53	General merchandise stores	10 547	10 270	5 378	5 137	241	5 169	5 133	36	—
54	Food stores	13 547	11 892	5 829	4 719	1 110	7 718	7 174	544	—
56	Apparel and accessory stores; shoe stores ..	4 516	4 394	2 326	2 261	65	2 190	2 133	57	—
52,55, 57-59	Other retail dealers	34 453	31 764	14 789	13 708	1 080	19 664	18 056	1 608	—
60-65, 67	Finance, insurance, and real estate	160 389	134 621	62 766	38 209	24 557	97 624	96 412	1 212	—
60-62, 67	Finance	110 064	99 686	24 438	14 855	9 583	85 626	84 831	795	—
601	Central reserve depository institutions	310	309	166	(D)	(D)	143	(D)	(D)	—
602	Commercial banks	15 790	14 916	6 570	5 823	747	9 220	9 092	127	—
603	Savings institutions (including savings and loans)	2 921	2 019	1 406	864	542	1 516	1 155	361	—
606	Credit unions	1 375	1 231	652	517	135	723	714	9	—
608, 609	Other depository institutions	787	747	223	(D)	(D)	563	(D)	(D)	—
61	Nondepository credit institutions	67 716	67 492	496	464	32	67 220	67 029	191	—
62	Security and commodity brokers and services	5 576	5 326	1 417	1 200	217	4 160	4 126	33	—
67	Holding, charitable trusts, and other investments	15 590	7 646	13 507	5 634	7 873	2 082	2 012	70	—
63-65	Insurance and real estate	50 325	34 935	38 328	23 354	14 974	11 997	11 581	417	—
631	Life insurance carriers	3 502	2 948	1 708	1 174	534	1 793	1 773	20	—
632-639	Insurance carriers (except life)	6 214	5 909	1 327	1 091	236	4 887	4 818	69	—
64	Insurance agents, brokers, and services	2 004	1 916	343	302	40	1 661	1 614	48	—
65	Real estate offices	38 605	24 163	34 949	20 787	14 163	3 656	3 376	280	—
07-09, 70-89	Services	182 440	173 303	68 678	63 162	5 516	113 760	110 141	3 619	—
07-09, 70, 72, 73, 75, 76, 78, 79	Rental and business services	93 308	88 951	18 988	17 056	1 932	74 320	71 895	2 425	—
70	Hotels and other lodging places	10 463	9 489	7 081	6 222	859	3 382	3 267	115	—
72	Personal services	2 218	2 059	704	631	73	1 514	1 428	86	—
735	Equipment rental and leasing	10 859	10 179	302	267	35	10 557	9 913	645	—
737	Computer programming and data processing services	13 080	12 772	1 680	1 619	62	11 400	11 154	246	—
731-734, 736, 738	Business services	8 795	8 063	2 500	2 029	472	6 294	6 034	260	—
751	Automotive and truck rental and leasing	31 634	31 002	457	451	6	31 177	30 551	625	—
752-754	Automotive parking, repair, and services	1 723	1 636	438	398	40	1 285	1 238	47	—
76	Miscellaneous repair services	878	778	105	98	8	772	681	92	—
78	Motion pictures, movie theaters, and video tape rentals	3 802	3 744	1 688	1 649	39	2 114	2 096	19	—
79	Amusement and recreation services	7 435	7 071	3 596	3 399	197	3 839	3 672	167	—
07-09	Agricultural services, forestry and fishing	2 421	2 157	437	295	142	1 985	1 862	123	—
80	Health services	41 616	38 968	20 277	18 207	2 070	21 338	20 761	578	—
801-803	Offices and clinics of doctors or medicine and osteopathy	5 759	5 246	2 360	1 919	441	3 400	3 328	72	—
802	Offices and clinics of dentists	1 536	1 502	413	406	7	1 123	1 097	27	—
804	Offices and clinics of other health practitioners	968	790	435	338	98	533	452	81	—
805	Nursing and personal care facilities	4 881	4 305	3 659	3 138	521	1 222	1 166	56	—
806	Hospitals	25 365	24 228	12 479	11 566	913	12 886	12 662	224	—
808	Home health care services	357	347	77	69	9	280	278	2	—
807,809	Other health care and allied services	2 749	2 550	855	772	83	1 894	1 778	116	—
81-84, 86, 87, 89	Membership organizations, educational, and miscellaneous services	47 514	45 384	29 412	27 899	1 513	18 102	17 485	617	—
81	Legal services	2 448	2 362	463	429	34	1 985	1 933	52	—
82	Educational services and libraries	12 801	12 382	9 147	8 778	369	3 654	3 604	50	—
83	Social services	5 272	4 657	3 830	3 250	580	1 443	1 408	35	—
84	Museums, art galleries, botanical gardens, and zoos	1 432	1 409	1 168	1 154	14	264	255	9	—
86	Membership and religious organizations	14 222	13 570	11 663	11 336	326	2 559	2 234	326	—
87	Engineering, accounting, and other services ..	10 804	10 490	3 033	2 857	176	7 771	7 633	138	—
89	Miscellaneous services	534	513	109	95	13	425	418	7	—
	Structure and equipment expenditures serving multiple industries	3 392	3 308	738	699	39	2 654	2 609	46	—

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

Table 4b. Capital Expenditures for Structures and Equipment for Companies With Employees by Industry: 1997 Revised

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

SIC code	Industry	Total expenditures	Total new expenditures	Expenditures for structures			Expenditures for equipment			Not distributed as structures or equipment
				Total	New	Used	Total	New	Used	
	Total expenditures^f	772 343	741 072	236 167	225 107	11 060	536 177	515 965	20 212	-
	By industry^f	772 343	741 072	236 167	225 107	11 060	536 177	515 965	20 212	-
10-14	Mining^f	38 957	36 867	26 137	25 461	677	12 820	11 407	1 414	-
10	Metal mining	2 065	2 042	1 031	1 030	1	1 033	1 012	22	-
12	Coal mining	2 456	2 330	579	569	10	1 877	1 761	116	-
131, 132	Crude petroleum, natural gas, and natural gas liquids ^f	27 418	26 805	23 178	22 732	447	4 240	4 074	167	-
138	Oil and gas field services ^f	4 963	3 797	1 014	801	214	3 949	2 996	953	-
14	Nonmetallic minerals (except fuels)	2 054	1 893	334	329	5	1 720	1 564	156	-
15-17	Construction	15 531	12 903	1 557	1 426	131	13 974	11 477	2 497	-
15	Building construction contractors	3 218	2 882	857	823	34	2 361	2 059	302	-
16	Highway and other heavy construction	5 463	4 219	219	206	13	5 245	4 014	1 231	-
17	Special trade contractors	6 850	5 802	482	398	84	6 368	5 404	964	-
20-39	Manufacturing^f	192 345	186 932	38 406	37 350	1 056	153 939	149 582	4 357	-
24, 25, 32-39	Durable goods industries^f	108 405	105 104	19 549	18 933	616	88 856	86 171	2 684	-
24	Lumber and wood products	4 138	3 708	711	672	40	3 426	3 036	390	-
25	Furniture and fixtures	1 618	1 593	278	269	10	1 340	1 324	16	-
32	Stone, clay, glass, and concrete products	6 816	6 520	1 199	1 161	38	5 617	5 359	258	-
331	Steel works, blast furnaces, and rolling mills	4 354	4 274	434	421	13	3 921	3 853	67	-
333-335	Nonferrous metals products	2 586	2 491	358	336	21	2 228	2 155	73	-
332, 336, 339	Miscellaneous primary metal products	1 599	1 536	317	315	2	1 282	1 220	62	-
34	Fabricated metal products	8 586	8 138	1 416	1 372	45	7 169	6 766	403	-
357	Computer and office equipment ^f	5 995	5 540	1 087	(D)	(D)	4 907	(D)	(D)	-
351-356, 358, 359	Industrial and commercial machinery	13 403	12 913	2 374	2 261	113	11 030	10 652	377	-
36	Communications equipment and electronic components	27 683	27 217	6 861	6 675	186	20 821	20 542	280	-
371	Motor vehicles and parts	18 317	18 242	2 180	2 170	10	16 137	16 072	65	-
372	Aircraft and parts	3 472	3 358	541	525	16	2 930	2 833	97	-
376	Missiles and space vehicles	745	741	193	192	(Z)	553	549	4	-
373-375, 379	Miscellaneous transportation equipment	1 371	1 330	255	253	2	1 116	1 077	38	-
38	Instruments and related products	6 036	5 902	1 043	1 005	38	4 993	4 897	96	-
39	Miscellaneous manufactured products	1 686	1 600	301	(D)	(D)	1 385	(D)	(D)	-
20-23, 26-31	Nondurable goods industries	83 940	81 827	18 857	18 417	440	65 083	63 411	1 672	-
208	Beverages	4 923	4 865	886	878	8	4 037	3 988	49	-
201-207, 209	Food products (excluding beverages)	14 259	13 685	3 079	2 885	194	11 180	10 800	380	-
21	Tobacco products	805	802	102	100	2	703	703	(Z)	-
22	Textile mill products ^f	3 921	3 819	634	604	29	3 287	3 214	72	-
23	Apparel and finished textile products	1 497	1 449	400	385	15	1 097	1 064	33	-
26	Paper and allied products ^f	10 153	9 839	1 524	1 474	50	8 629	8 365	264	-
271-274, 276-279	Printing and publishing (except commercial)	5 410	5 213	838	811	28	4 572	4 403	169	-
275	Commercial printing	3 401	3 051	319	297	22	3 081	2 754	327	-
283	Drugs	6 262	6 231	2 637	2 618	20	3 624	3 613	11	-
281, 282, 284-287, 289	Chemical products	19 860	19 650	5 014	4 983	31	14 846	14 667	179	-
29	Petroleum refining and related products	4 635	4 573	2 215	2 192	23	2 420	2 382	39	-
30	Rubber and miscellaneous plastics products	8 552	8 393	1 141	1 123	18	7 412	7 270	142	-
31	Leather and leather products	264	256	68	67	(Z)	196	189	7	-
40-42, 44-49	Transportation, communications, and utilities^f	152 230	145 957	41 857	40 480	1 377	110 373	105 477	4 896	-
40-42, 44-47	Transportation	45 045	41 165	9 373	9 000	374	35 672	32 165	3 506	-
40	Railroad transportation	8 092	7 834	5 313	5 221	92	2 779	2 613	166	-
41	Passenger transportation	1 618	1 509	246	245	1	1 371	1 264	107	-
42	Motor freight transportation; warehousing	14 835	14 204	2 112	2 014	98	12 724	12 190	534	-
44	Water transportation	3 956	3 407	385	342	44	3 571	3 065	505	-
45	Air transportation	13 612	11 359	577	(D)	(D)	13 036	(D)	(D)	-
46	Pipelines (except natural gas)	1 063	1 053	603	(D)	(D)	460	(D)	(D)	-
47	Transportation services	1 869	1 799	137	135	2	1 732	1 664	68	-
48	Communications^f	68 467	67 412	14 950	14 573	377	53 516	52 839	677	-
481, 482, 489	Telephone and other communications services ^f	56 963	56 339	9 890	9 672	218	47 074	46 667	406	-
483, 484	Radio and television broadcasting stations ^f	11 503	11 073	5 060	4 901	159	6 443	6 172	271	-
49	Utilities	38 719	37 380	17 533	16 907	626	21 185	20 472	713	-
491, 493	Electric and gas services	26 503	26 031	10 609	10 280	329	15 894	15 752	142	-
491	Electric power generation, transmissions, and distribution	18 624	18 167	7 239	6 910	329	11 384	11 257	127	-
493	Combination electric and gas, and other services	7 879	7 864	3 369	3 369	(Z)	4 509	4 495	15	-
492, 494-497	Gas, water, and other utilities	12 216	11 348	6 925	6 628	297	5 291	4 721	571	-
492	Gas production and distribution	7 925	7 428	4 506	4 359	147	3 419	3 070	349	-
494-497	Water supply, sanitary, and other utilities	4 291	3 920	2 419	2 269	150	1 872	1 651	221	-
50-59	Wholesale and retail trade	84 715	80 649	32 029	30 528	1 501	52 686	50 121	2 565	-
50, 51	Wholesale trade	28 847	27 565	6 777	6 346	431	22 070	21 218	851	-
501	Motor vehicles, parts, and supplies	3 109	3 052	409	400	9	2 700	2 651	49	-
502-509	Durable goods (except motor vehicles)	14 052	13 580	2 806	2 653	152	11 246	10 926	320	-
514	Groceries	3 363	3 188	841	766	75	2 522	2 422	100	-
517	Petroleum products	1 801	1 711	468	450	18	1 333	1 261	72	-
511-513, 515, 516, 518, 519	Nondurable goods	6 521	6 035	2 252	2 077	176	4 269	3 958	311	-

Table 4b. Capital Expenditures for Structures and Equipment for Companies With Employees by Industry: 1997 Revised—Con.

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

SIC 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	
50-59	Wholesale and retail trade—Con.									
52-59	Retail trade	55 868	53 084	25 252	24 182	1 070	30 616	28 903	1 714	—
53	General merchandise stores	9 302	9 200	4 371	4 292	79	4 931	4 908	23	—
54	Food stores [†]	11 147	10 770	5 172	4 937	234	5 975	5 832	143	—
56	Apparel and accessory stores; shoe stores ..	3 978	3 966	1 916	1 909	7	2 061	2 057	4	—
52,55, 57-59	Other retail dealers [†]	31 441	29 149	13 793	13 043	750	17 648	16 105	1 543	—
60-65, 67	Finance, insurance, and real estate	120 599	117 011	32 905	30 261	2 645	87 693	86 750	943	—
60-62, 67	Finance	91 328	89 374	12 749	11 414	1 335	78 579	77 959	620	—
601	Central reserve depository institutions	242	241	94	(D)	(D)	148	(D)	(D)	—
602	Commercial banks [†]	14 184	13 756	6 343	6 078	265	7 841	7 678	163	—
603	Savings institutions (including savings and loans)	2 650	1 938	1 310	803	507	1 340	1 136	204	—
606	Credit unions	1 367	1 328	664	(D)	(D)	703	(D)	(D)	—
608, 609	Other depository institutions [†]	839	839	320	320	(Z)	519	519	(Z)	—
61	Nondepository credit institutions	64 682	64 032	981	548	434	63 700	63 484	216	—
62	Security and commodity brokers and services [†]	4 464	4 419	1 509	1 466	43	2 955	2 953	2	—
67	Holding, charitable trusts, and other investments	2 901	2 822	1 529	1 471	58	1 372	1 351	21	—
63-65	Insurance and real estate	29 270	27 637	20 156	18 846	1 310	9 114	8 791	323	—
631	Life insurance carriers	2 664	2 296	1 719	1 367	352	945	929	16	—
632-639	Insurance carriers (except life)	5 979	5 837	1 359	1 235	124	4 621	4 602	19	—
64	Insurance agents, brokers, and services	1 864	1 860	704	701	3	1 160	1 159	1	—
65	Real estate offices	18 763	17 645	16 375	15 544	831	2 388	2 101	287	—
07-09, 70-89	Services[†]	164 975	157 835	62 498	58 833	3 664	102 477	99 001	3 476	—
07-09, 70, 72, 73, 75, 76, 78, 79	Rental and business services[†]	86 789	83 757	19 506	18 694	813	67 283	65 063	2 220	—
70	Hotels and other lodging places [†]	10 654	10 468	7 284	7 126	158	3 370	3 342	28	—
72	Personal services	2 353	2 331	822	816	7	1 530	1 515	15	—
735	Equipment rental and leasing	8 794	7 822	188	182	6	8 606	7 640	966	—
737	Computer programming and data processing services	10 590	10 420	2 079	2 034	46	8 511	8 387	124	—
731-734, 736, 738	Business services [†]	7 117	6 570	1 260	917	343	5 857	5 654	203	—
751	Automotive and truck rental and leasing	30 041	29 812	368	366	3	29 673	29 446	227	—
752-754	Automotive parking, repair, and services	1 787	1 554	526	487	39	1 261	1 068	194	—
76	Miscellaneous repair services	1 386	1 283	235	215	20	1 151	1 067	83	—
78	Motion pictures, movie theaters, and video tape rentals	3 878	3 749	1 498	1 465	33	2 380	2 285	96	—
79	Amusement and recreation services [†]	8 198	7 864	4 930	4 778	152	3 268	3 086	182	—
07-09	Agricultural services, forestry and fishing	1 992	1 884	315	310	6	1 677	1 574	103	—
80	Health services[†]	36 974	34 712	18 909	17 377	1 532	18 065	17 334	730	—
801-803	Offices and clinics of doctors or medicine and osteopathy	4 412	3 956	1 630	1 462	168	2 782	2 494	288	—
802	Offices and clinics of dentists	1 893	1 577	564	312	252	1 329	1 265	64	—
804	Offices and clinics of other health practitioners [†]	594	547	161	160	(Z)	434	387	47	—
805	Nursing and personal care facilities	4 692	4 129	3 314	2 828	485	1 379	1 300	78	—
806	Hospitals [†]	22 921	22 099	12 344	11 735	609	10 577	10 363	214	—
808	Home health care services	391	385	128	126	1	263	259	4	—
807,809	Other health care and allied services [†]	2 071	2 019	769	753	16	1 303	1 266	37	—
81-84, 86, 87, 89	Membership organizations, educational, and miscellaneous services[†]	41 211	39 366	24 082	22 762	1 320	17 129	16 604	525	—
81	Legal services	2 199	2 105	364	316	48	1 835	1 789	46	—
82	Educational services and libraries	10 711	10 312	7 116	6 917	199	3 595	3 395	200	—
83	Social services	3 869	3 569	2 704	2 438	266	1 165	1 131	34	—
84	Museums, art galleries, botanical gardens, and zoos	859	833	727	712	15	131	121	10	—
86	Membership and religious organizations	12 924	12 308	10 566	10 058	509	2 358	2 250	108	—
87	Engineering, accounting, and other services ..	10 113	9 712	2 431	2 154	277	7 682	7 558	125	—
89	Miscellaneous services [†]	536	528	173	168	6	363	360	3	—
	Structure and equipment expenditures serving multiple industries	2 992	2 919	778	769	9	2 215	2 150	65	—

[†] Represents revision to industry-level data.

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

Table 5. Capital Expenditures for Structures by Major Industry Group and Major Structure Type for Companies With Employees: 1998

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

Industry	Total structures	Residential buildings	Hotels and motels	Industrial buildings	Offices	Commercial buildings	Health care	Amusement and recreational facilities	Transportation facilities	Utility structures and facilities	Other buildings	Mine shafts and wells	Other non-building structures
Total structures	290 353	(X)	(X)	(X)	(X)	(X)	(X)	(X)	(X)	(X)	(X)	(X)	(X)
Structures by industry and type ...	287 626	11 993	9 939	39 709	43 090	55 295	25 177	4 569	8 459	44 359	20 451	23 256	1 328
New	248 123	7 901	6 435	37 434	34 437	41 587	22 248	4 393	8 227	42 731	19 958	21 553	1 218
Used	39 502	4 092	3 504	2 276	8 653	13 708	2 929	175	232	1 629	493	1 703	110
Not distributed by industry and type	2 728	(X)	(X)	(X)	(X)	(X)	(X)	(X)	(X)	(X)	(X)	(X)	(X)
Mining	26 385	8	(D)	1 309	115	74	-	-	(D)	1 805	-	23 021	22
New	24 596	1	-	1 266	108	58	-	-	16	1 804	-	21 323	21
Used	1 789	8	(D)	44	7	17	-	-	(D)	1	-	1 699	-
Construction	1 244	80	(D)	257	548	309	8	7	6	16	-	-	(D)
New	1 046	66	(D)	238	451	247	8	7	6	16	-	-	(D)
Used	198	14	-	19	97	62	-	-	-	-	-	-	5
Manufacturing (durable)	18 665	24	(D)	16 243	1 320	813	-	5	80	35	6	(D)	134
New	17 762	6	(D)	15 423	1 291	785	-	5	79	(D)	6	(D)	(D)
Used	903	17	-	820	29	28	-	-	1	(D)	-	-	(D)
Manufacturing (nondurable)	20 154	20	7	17 028	1 270	1 336	-	1	104	178	(D)	104	(D)
New	19 165	12	7	16 246	1 204	1 312	-	1	(D)	90	(D)	104	(D)
Used	989	8	-	782	66	24	-	-	(D)	87	-	-	(D)
Transportation	11 781	3	-	182	548	1 719	-	-	7 992	1 251	17	-	68
New	11 102	(D)	-	(D)	500	1 436	-	-	7 872	(D)	17	-	(D)
Used	680	(D)	-	(D)	48	282	-	-	120	(D)	-	-	(D)
Communications	19 700	(D)	-	27	755	76	-	61	-	18 754	(D)	-	21
New	19 364	-	-	27	741	(D)	-	61	-	18 440	(D)	-	(D)
Used	335	(D)	-	-	14	(D)	-	-	-	315	-	-	(D)
Utilities	22 377	-	-	354	347	86	-	-	2	21 423	-	112	52
New	21 323	-	-	354	342	(D)	-	-	(D)	20 417	-	112	(D)
Used	1 054	-	-	1	5	(D)	-	-	(D)	1 006	-	-	(D)
Wholesale trade	7 977	3	19	2 257	1 299	4 182	-	-	23	130	1	8	54
New	6 994	(D)	19	1 889	1 076	3 808	-	-	23	114	1	8	(D)
Used	982	(D)	-	367	223	374	-	-	-	17	-	-	(D)
Retail trade	28 282	88	19	369	492	26 983	-	7	117	71	8	-	129
New	25 785	24	19	365	470	24 648	-	7	46	71	8	-	127
Used	2 497	64	-	4	22	2 334	-	-	71	-	-	-	2
Finance	24 337	1 580	2 555	108	15 532	2 400	2 111	24	1	14	-	-	12
New	14 780	1 180	81	108	10 890	2 144	327	24	1	(D)	-	-	(D)
Used	9 557	400	2 474	-	4 642	256	1 784	-	-	(D)	-	-	(D)
Insurance and real estate	38 318	7 912	273	532	9 293	14 168	5 850	98	41	8	2	-	141
New	23 352	5 134	(D)	394	7 021	4 571	5 850	(D)	4	8	2	-	126
Used	14 966	2 778	(D)	138	2 272	9 598	-	(D)	37	-	-	-	15
Rental and business services	18 086	93	6 891	586	3 588	2 470	5	3 668	49	122	255	4	355
New	16 156	70	6 016	556	3 296	1 929	(D)	3 520	(D)	119	253	-	350
Used	1 930	24	875	30	292	541	(D)	149	(D)	3	2	4	5
Health services	20 277	685	-	70	3 945	49	15 414	56	-	11	12	-	36
New	18 207	377	-	69	3 257	35	14 370	40	-	11	12	-	36
Used	2 070	308	-	1	687	14	1 044	16	-	-	-	-	-
Membership organizations, educational, and miscellaneous services	29 320	1 489	156	345	3 448	592	1 788	640	23	523	20 141	-	174
New	27 808	1 024	142	303	3 226	422	1 692	630	23	522	19 651	-	173
Used	1 513	465	14	42	222	170	96	10	1	2	490	-	1
Structure expenditures serving multiple industries	721	9	4	42	590	38	1	2	4	15	(D)	(D)	15
New	683	3	4	(D)	565	36	1	2	(D)	(D)	(D)	(D)	(D)
Used	39	5	-	(D)	25	2	-	-	(D)	(D)	-	-	(D)

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

Table 6. Capital Expenditures for Structures by Type and Classification for Companies With Employees: 1998

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

Structure code	Description	Total expenditures for structures	Classification of expenditures for structures					
			Construction of new facility		Acquisition of existing facility		Remodeling, renovation, modernization of existing facility	
			Own employees	Contract	New	Used	Own employees	Contract
	Total structures	290 353	(X)	(X)	(X)	(X)	(X)	(X)
	By industry and type of structure	287 626	30 420	117 371	8 861	39 502	15 531	75 940
	Not distributed by industry and type of structure	2 728	(X)	(X)	(X)	(X)	(X)	(X)
	Residential buildings	11 993	173	5 178	69	4 092	174	2 307
111	Residential structures	11 902	(D)	5 106	(D)	4 083	174	2 299
112	Manufactured mobile homes	91	(D)	72	(D)	9	-	8
	Hotels and motels	9 939	1 092	3 490	305	3 504	90	1 458
121	Hotels, motels, and inns	9 939	1 092	3 490	305	3 504	90	1 458
	Industrial buildings	39 709	1 411	21 335	921	2 276	1 245	12 522
131	Manufacturing, processing, and assembly plants	36 862	1 237	19 648	899	2 209	1 225	11 644
132	Industrial nonbuilding structures	2 847	174	1 686	22	67	20	878
	Offices	43 090	742	14 303	1 058	8 653	1 078	17 256
141	Office, bank, and professional buildings	38 616	697	12 355	916	8 108	989	15 551
142	Medical offices	4 473	45	1 948	142	545	89	1 705
	Commercial buildings	55 295	2 690	17 901	4 953	13 708	1 318	14 725
151	Automotive facilities	6 750	193	1 775	207	2 716	105	1 754
152	Stores, food-related	10 843	469	4 735	987	1 884	220	2 547
153	Multiretail stores	23 344	1 181	5 039	3 020	7 600	519	5 984
154	Warehouse and distribution centers	10 039	663	4 462	636	1 273	420	2 585
155	Other commercial stores/buildings, not elsewhere classified	4 319	184	1 889	103	235	54	1 854
	Health care	25 177	1 347	11 231	136	2 929	606	8 927
161	Hospitals	11 914	68	4 048	47	783	343	6 624
162	Special care facilities	13 263	1 279	7 183	89	2 146	263	2 303
	Amusement and recreational facilities	4 569	106	2 004	32	175	118	2 133
171	Amusement and recreational facilities	4 569	106	2 004	32	175	118	2 133
	Transportation facilities	8 459	2 685	1 185	159	232	2 084	2 114
181	Air, land, and water transportation facilities	8 459	2 685	1 185	159	232	2 084	2 114
	Utility structures and facilities	44 359	15 116	12 192	651	1 629	8 290	6 481
191	Telecommunication facilities	18 901	8 568	4 510	174	327	2 037	3 284
192	Electric, nuclear, and other power facilities	22 571	6 337	6 471	335	1 242	5 140	3 045
193	Water supply, sewage, and waste disposal facilities	2 887	210	1 211	142	59	1 113	151
	Other buildings	20 451	1 164	12 433	53	493	232	6 075
201	Preschool, primary/secondary, and higher education facilities	9 257	675	3 980	36	327	157	4 082
202	Special school and other educational facilities	1 431	-	826	18	12	43	532
203	Religious buildings	9 244	489	7 127	-	154	32	1 442
204	Public safety buildings	519	-	500	-	-	-	19
	Mine shafts and wells	23 256	3 686	15 788	470	1 703	269	1 341
211	Mine shafts	266	125	124	-	-	3	15
212	Petroleum and natural gas wells	19 177	2 122	13 728	(D)	(D)	246	1 284
213	Other mining and well construction	3 813	1 439	1 936	(D)	(D)	21	42
	Other nonbuilding structures	1 328	208	331	52	110	26	601
221	Conservation and control structures	43	1	9	(D)	(D)	2	27
222	Highway and street structures	239	11	85	(D)	(D)	1	117
223	Other nonbuilding structures, not elsewhere classified	1 047	196	237	51	84	22	457

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

Table 7. Capital Expenditures for Equipment by Major Industry Group and Major Equipment Type for Companies With Employees: 1998

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

Description	Total equipment	Information-processing equipment	Industrial equipment	Transportation equipment	Energy, electrical, and related equipment	Miscellaneous equipment	Other equipment, not listed elsewhere
Total equipment	588 687	(X)	(X)	(X)	(X)	(X)	(X)
Equipment by industry and type	574 449	183 642	143 261	157 012	30 474	54 125	5 934
New	550 538	180 536	138 303	147 078	29 115	49 841	5 665
Used	23 911	3 106	4 958	9 934	1 359	4 285	269
Not distributed by industry and type	14 239	(X)	(X)	(X)	(X)	(X)	(X)
Mining	13 953	599	1 134	832	9 881	1 044	463
New	12 665	588	1 076	662	9 027	(D)	(D)
Used	1 288	11	58	170	854	(D)	(D)
Construction	17 021	922	1 999	5 819	199	8 020	62
New	13 645	895	1 722	4 516	160	6 310	41
Used	3 377	28	277	1 303	39	1 710	21
Manufacturing (durable)	97 028	20 877	63 027	6 799	2 878	3 031	415
New	94 065	20 379	61 431	6 228	2 736	2 879	411
Used	2 962	498	1 596	571	143	151	4
Manufacturing (nondurable)	67 473	6 917	55 230	1 559	458	2 874	435
New	65 211	6 828	53 314	1 400	425	2 820	425
Used	2 263	89	1 916	160	33	54	10
Transportation	39 694	3 389	1 240	33 362	214	1 376	114
New	34 981	3 361	1 165	28 848	190	(D)	(D)
Used	4 713	28	75	4 514	24	(D)	(D)
Communications	55 270	51 131	(D)	1 193	1 107	847	(D)
New	54 565	50 559	(D)	1 156	(D)	841	(D)
Used	704	572	(D)	37	(D)	5	(D)
Utilities	19 782	2 286	827	1 523	14 076	815	255
New	19 530	2 275	787	1 484	13 961	797	226
Used	252	11	40	39	115	18	29
Wholesale trade	22 589	7 534	6 764	4 841	421	2 780	249
New	21 359	7 246	6 519	4 238	404	2 722	230
Used	1 230	288	245	603	18	58	19
Retail trade	34 657	9 060	7 069	2 779	211	14 530	1 010
New	32 412	8 871	6 675	2 363	210	13 330	963
Used	2 245	189	394	416	-	1 200	47
Finance	80 208	20 281	403	56 000	164	3 175	185
New	79 413	19 851	395	55 734	161	3 088	184
Used	795	430	8	266	3	87	1
Insurance and real estate	11 936	8 547	163	1 198	227	1 723	77
New	11 519	8 441	157	1 049	(D)	1 579	(D)
Used	417	106	7	150	(D)	145	(D)
Rental and business services	73 123	19 593	4 186	38 807	416	9 497	624
New	70 698	19 249	3 881	37 553	397	9 026	592
Used	2 425	345	304	1 254	19	471	32
Health services	21 338	19 043	314	379	76	1 336	191
New	20 761	18 660	311	349	55	1 264	122
Used	578	383	3	30	21	72	69
Membership organizations, educational, and miscellaneous services	17 794	11 570	549	1 711	127	2 803	1 032
New	17 177	11 461	517	1 305	125	2 748	1 020
Used	617	109	32	406	2	55	13
Equipment expenditures serving multiple industries	2 583	1 893	171	209	20	276	14
New	2 538	1 873	171	193	(D)	268	(D)
Used	46	20	-	16	(D)	8	(D)

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

Table 8. Capital Expenditures for Equipment by Type and Classification for Companies With Employees: 1998

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

Equipment code	Description	Total expenditures for equipment	Classification of expenditures for equipment	
			New equipment	Used equipment
	Total equipment	588 687	(X)	(X)
	By industry and type of equipment	574 449	550 538	23 911
	Not distributed by industry and type of equipment	14 239	(X)	(X)
	Information-processing equipment	183 642	180 536	3 106
311	Computer and peripheral equipment	82 502	80 972	1 530
312	Office equipment, except computers and peripherals	10 061	9 895	166
313	Communications, audio, and video equipment	59 546	58 799	747
314	Navigational, measuring, electromedical, and control instruments	5 210	4 984	226
315	Medical equipment and supplies	14 529	14 166	364
316	Capitalized software purchased separately	11 793	11 720	73
	Industrial equipment	143 261	138 303	4 958
321	Fabricated metal products	7 107	6 838	269
322	Metalworking machinery	36 957	36 071	886
323	Special industrial machinery	75 551	73 144	2 407
324	Ventilation, heating, air-conditioning, commercial refrigeration, and other general-purpose machinery	23 645	22 250	1 395
	Transportation equipment	157 012	147 078	9 934
331	Cars and light trucks	98 627	96 095	2 532
332	Heavy-duty trucks	15 466	13 839	1 627
333	Aerospace products and parts	22 077	18 819	3 258
334	Other transportation equipment	20 842	18 325	2 517
	Energy, electrical, and related equipment	30 474	29 115	1 359
341	Engine, turbine, and power transmission equipment	5 656	5 575	80
342	Electrical transmission and distribution equipment	8 754	8 556	198
343	Electrical equipment, not elsewhere classified	3 686	3 631	55
344	Mining and oil and gas field machinery and equipment	9 597	8 714	883
345	Floating oil and gas drilling and production platforms	2 088	1 945	143
346	Nuclear fuel	693	693	—
	Miscellaneous equipment	54 125	49 841	4 285
351	Furniture and related products	28 695	27 248	1 447
352	Agricultural equipment	1 579	1 430	149
353	Construction machinery	12 918	10 764	2 154
354	Service industry equipment	7 462	7 035	427
355	Other miscellaneous equipment	3 471	3 363	108
	Other equipment, not listed elsewhere	5 934	5 665	269
361	Artwork, books, and other equipment, not elsewhere classified	5 934	5 665	269

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

Appendix A.

Definition of Terms

CAPITAL EXPENDITURES

Capital expenditures include all capitalized costs during the year for both new and used structures and equipment chargeable to fixed 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 fixed 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 fixed assets acquired under capital lease arrangements entered into during the year. Capital leases are defined by the criteria in the Financial Accounting Standards (FASB) Number 13.

CAPITALIZED INTEREST

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

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

Appendix B.

Comparisons With Other Estimates of Capital Expenditures

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

ECONOMIC CENSUS

The Economic Census is conducted every 5 years for years ending in 2 and 7, and covers nearly all of the U.S. economy in its basic collection of establishment statistics. Total capital expenditures and depreciable assets data are collected for mining, construction, and manufacturing establishments. In addition, capital expenditures for new and used structures and new and used equipment are collected for manufacturing establishments. Differences in the reporting units of the Economic Census and ACES may result in differences in each survey's estimates.

BUSINESS EXPENDITURES SURVEY (BES)

This survey, formerly the Assets and Expenditures Survey (A&E), is conducted as part of the 5-year Economic

Censuses. Data collected include the value of capital expenditures, and operating costs in wholesale, retail, and selected service industries. A sample of companies in those industries report in the BES. Estimates, which are subject to sampling variability, are adjusted based on comparisons of common variables reported in the Economic Censuses of these industries. Sampling methodology differences, including the observation unit, independent processing and editing, variability in respondents completing the forms, and timing of the data collection contribute to variations from the estimates of capital expenditures in ACES.

VALUE OF NEW CONSTRUCTION PUT IN PLACE (VPIP)

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

Appendix C.

Sampling and Estimation Methodologies

The estimates in this report are based on two stratified simple random samples. The ACE-1 sample consists of 33,818 companies with at least one paid employee on March 12. The ACE-2 sample consists of 12,182 nonemployer businesses. 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 1998 Standard Statistical Establishment List (SSEL) was used to develop the 1998 ACE-1 sample frame. The SSEL is the U.S. Census Bureau's establishment-based database. The database contains records for each physical business entity with payroll located in the United States, including company ownership information and prior-year administrative data. In creating the ACE-1 frame, establishment data in the SSEL file were consolidated to create company-level records. Employment and payroll information was maintained for each four-digit Standard Industrial Classification¹ (SIC) 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 division (i.e., manufacturing, construction, etc.), then to a major group (two-digit SIC), and finally to an ACES industry code based on that major group. The resulting sample frame contained slightly more than 4.8 million companies.

The 1998 ACE-1 sampling frame consists of a certainty portion and a noncertainty portion. The 16,033 companies with 500 or more employees were selected with certainty. The remaining companies with 1 to 499 employees were then grouped into 97 industry categories. Each industry was then further divided into four strata. Since capital expenditures data were not available on the sampling frame, prior-year 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 five categories of small businesses.

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

Each of these five categories was treated as a separate stratum. The source of the first three categories of businesses was the 1998 SSEL; the source of the second two categories was the 1998 Nonemployer Database. Companies within each stratum were selected using a simple random sample. Approximately 12,000 businesses were selected from a universe of about 18.2 million businesses.

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 rates were 93.1 percent for ACE-1 companies and 68.6 percent for ACE-2 companies. 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, publication estimation, and (RSE) estimation are described in the following subsections.

Weight Adjustment

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

¹*Standard Industrial Classification Manual: 1987*. For sale by Superintendent of Documents, U.S. Government Printing Office, Washington, DC. Stock No. 041-001-00314-2.

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 1998 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 485 strata (strata designation $h = 1, 2, \dots, 485$) which are based on 97 industries, each containing five strata (including the certainty stratum).

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

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

where,

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

ACE-2 segment. The ACE-2 segment initially was stratified into five strata based on the five 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 also poststratified into three strata. In both instances, the poststratification was based on updated administrative-record data that were not available at the time the sample frames were created. This method resulted in nine strata (strata designation $h = 1, 2, \dots, 9$). The stratum population sizes,

sample sizes, response counts, and stratum weights for the six strata resulting from the poststratification were modified accordingly. For these six strata, the following formulas use these modified sizes and weights; for the remaining three strata, the formulas use the original stratum sizes and weights.

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

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

where,

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

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

Publication Estimation

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

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

$$\hat{X}_j = \sum_{h=1}^{485} \sum_{i \in h} = (W_{h(\text{adj})} * X_{(j),i,h})$$

where,

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

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

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

$$\hat{X}_j = \sum_{h=1}^9 \sum_{ieh} (W_{h(adj)} * X_{(j),i,h})$$

where,

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

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

Relative Standard Error Estimation

The Relative Standard Error (RSE) is the Standard Error (SE, and denoted by $\hat{\sigma}$ in the formulas) divided by the estimate. It provides a measure of the variation of the data relative to the estimate being made.

The SE is the square root of the variance of the estimated cell total. To estimate the variance, it is necessary to estimate the variance contribution of each of the individual noncertainty strata. For the ACE-1 estimates, there are $h=388$ individual noncertainty strata; for the ACE-2 estimates, there are $h=10$ individual strata. For the combined ACE-1 and ACE-2 national-level estimates presented in Table C-1a, the variance is estimated by summing the corresponding ACE-1 and ACE-2 variance estimates. The variance is estimated by:

$$\hat{\sigma}^2(\hat{X}_j) = \sum_h (N_h * (W_{h(adj)} - 1) * s^2_{(j),h})$$

where, N_h and $W_{h(adj)}$ are as defined above, and

$$s^2_{(j),h} = \left(\sum_{ieh} \frac{X^2_{(j),i,h}}{(r_h - 1)} \right) - \left(\frac{(\sum_{ieh} X_{(j),i,h})^2}{r_h * (r_h - 1)} \right)$$

where,

$X_{(j),i,h}$ is as defined above

r_h is the number of respondents in stratum h

Finally, the relative standard error of the estimated total, \hat{X}_j , the value appearing in the tables (presented as percentages) is computed as

$$RSE(\hat{X}_j) = \left(\frac{\hat{\sigma}(\hat{X}_j)}{\hat{X}_j} \right) * 100$$

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 RSE accounts for sampling variability but does not account for nonsampling error or systematic biases in the data. Bias is the difference, averaged over all possible samples of the same design and size, between the estimate and the true value being estimated.

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

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

The SE of the estimate can be calculated by multiplying the RSE presented in the tables by the corresponding estimate. Note 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 C-4a, the SE for total nondurable manufacturing capital expenditures would be calculated as follows:

$$\hat{\sigma}(\hat{X}_j) = \left[\frac{RSE(\hat{X}_j)}{100} \right] * X_j = \left(\frac{2.4}{100} \right) * \$88,312 \text{ million} = \$2,120$$

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

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

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

$$\$88,312 \text{ million} \pm 1.6(\$2,120) = \$88,312 \pm \$3,392 \text{ million}$$

Nonsampling Error

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

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

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

Table C-1a. **Relative Standard Errors for Capital Expenditures for Structures and Equipment: 1998**

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

Capital expenditures	Capital expenditures for all companies	Capital expenditures for companies with employees	Capital expenditures for companies without employees
Total	1.5	1.3	9.8
Structures	3.6	3.7	14.5
New	3.4	3.2	16.5
Used	15.1	16.9	16.5
Equipment	1.0	0.6	9.8
New	1.0	0.6	12.0
Used	4.4	3.5	11.2
Not distributed as structures or equipment	(Z)	(Z)	(Z)
Capital Lease and Capitalized Interest Expenditures¹			
Capital leases	5.4	5.5	24.6
Capitalized interest	(NA)	4.9	(NA)

Table C-1b. **Relative Standard Errors for Capital Expenditures for Structures and Equipment: 1997 Revised**

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

Capital expenditures	Capital expenditures for all companies	Capital expenditures for companies with employees	Capital expenditures for companies without employees
Total	1.1	0.9	7.1
Structures	3.0	2.3	16.9
New	3.1	2.4	20.3
Used	9.4	6.2	21.1
Equipment	0.8	0.8	4.8
New	0.8	0.8	5.4
Used	4.8	5.1	9.5
Not distributed as structures or equipment	(Z)	(Z)	(Z)
Capital Lease and Capitalized Interest Expenditures¹			
Capital leases	5.6	5.1	32.7
Capitalized interest	(NA)	2.2	(NA)

Table C-2. **Relative Standard Errors for Capital Expenditures and Percentage Change for Companies With Employees by Major Industry Sector: 1998, 1997 Revised, and 1996**

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

SIC code	Industry	1998 capital expenditures	Percent change (1998-1997)	1997 capital expenditures	Percent change (1997-1996)	1996 capital expenditures
	Total expenditures	1.3	0.1	0.9	0.1	1.4
	By industry	1.3	0.1	0.9	0.1	1.4
10-14	Mining	4.2	1.5	5.7	0.2	4.7
15-17	Construction	7.6	0.5	6.1	0.5	5.9
20-39	Manufacturing	1.4	0.2	1.0	12.9	4.3
24, 25, 32-39	Durable goods industries	1.7	0.2	1.5	5.0	7.5
20-23, 26-31	Nondurable goods industries	2.4	0.4	1.4	0.6	1.4
40-42, 44-47	Transportation	2.3	0.4	6.1	0.3	2.6
48	Communications	2.6	0.2	3.0	0.2	1.8
49	Utilities	1.7	0.2	1.4	0.3	1.7
491, 493	Electric and gas services	1.4	0.2	1.5	0.4	1.4
492, 494-497	Gas, water, and other utilities	4.3	0.4	3.1	0.5	4.8
50, 51	Wholesale trade	5.9	0.7	4.2	0.4	4.5
52-59	Retail trade	2.3	0.2	1.9	39.7	3.0
60-62, 67	Finance	4.4	0.2	0.9	0.2	1.0
63-65	Insurance and real estate	15.9	0.4	12.4	0.6	10.7
07-09, 70-89	Services	2.7	0.3	2.1	0.2	1.9
07-09, 70, 72, 73, 75, 76, 78, 79	Rental and business services	2.1	0.3	1.8	0.2	1.8
80	Health services	2.0	0.2	2.0	0.3	1.9
81-84, 86, 87, 89	Membership organizations, educational, and miscellaneous services	9.6	0.7	7.1	0.4	6.9
	Structure and equipment expenditures serving multiple industry categories	0.7	0.1	0.3	0.0	0.3

Table C-3. Relative Standard Errors for Capital Expenditures for Structures and Equipment for Companies With Employees by Major Industry Sector: 1998 and 1997 Revised

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

SIC code	Industry	Total expenditures	Expenditures for structures			Expenditures for equipment			Not distributed as structures or equipment	
			Total	New	Used	Total	New	Used		
	Total expenditures	1998.. 1997..	1.3 0.9	3.7 2.3	3.2 2.4	16.6 6.2	0.7 0.8	0.7 0.8	3.5 5.1	0.0 0.0
	By industry	1998.. 1997..	1.3 0.9	3.7 2.3	3.2 2.4	16.6 6.2	0.7 0.8	0.7 0.8	3.5 5.1	0.0 0.0
10-14	Mining	1998.. 1997..	4.2 5.7	6.1 8.3	6.3 8.5	14.0 1.9	5.3 4.7	5.6 3.4	13.3 32.4	0.0 0.0
15-17	Construction	1998.. 1997..	7.6 6.1	10.9 22.3	11.7 24.1	27.7 34.9	8.0 6.0	9.5 6.6	11.0 13.7	0.0 0.0
20-39	Manufacturing	1998.. 1997..	1.4 1.0	5.1 2.2	5.3 2.3	3.6 10.9	1.1 1.1	1.1 1.0	4.8 6.5	0.0 0.0
24, 25, 32-39	Durable goods industries	1998.. 1997..	1.7 1.5	3.2 3.6	3.3 3.6	5.6 9.4	1.6 1.5	1.7 1.4	7.2 8.5	0.0 0.0
20-23, 26-31	Nondurable goods industries	1998.. 1997..	2.4 1.4	9.4 2.7	9.9 2.7	4.6 22.7	1.3 1.5	1.4 1.5	5.8 9.8	0.0 0.0
40-42, 44-47	Transportation	1998.. 1997..	2.3 6.1	5.5 10.5	5.9 10.9	2.0 12.9	2.5 7.3	2.6 7.9	9.4 12.7	0.0 0.0
48	Communications	1998.. 1997..	2.6 3.0	5.7 2.8	5.7 2.9	8.2 11.8	2.4 3.6	2.4 3.6	8.5 17.3	0.0 0.0
49	Utilities	1998.. 1997..	1.7 1.4	2.7 2.3	2.9 2.4	3.2 21.7	1.8 1.8	1.8 1.9	4.8 3.9	0.0 0.0
491, 493	Electric and gas services	1998.. 1997..	1.4 1.5	2.8 2.0	3.0 1.9	2.6 41.3	1.4 2.2	1.4 2.2	6.6 11.0	0.0 0.0
492, 494-497	Gas, water, and other utilities	1998.. 1997..	4.3 3.1	5.3 5.1	5.5 5.3	7.4 0.2	6.3 2.8	6.4 3.1	6.9 4.0	0.0 0.0
50, 51	Wholesale trade	1998.. 1997..	5.9 4.2	7.6 9.8	7.5 10.3	31.1 29.0	6.7 3.8	6.9 3.8	17.6 15.1	0.0 0.0
52-59	Retail trade	1998.. 1997..	2.3 1.9	2.9 2.0	3.0 1.8	12.6 23.6	2.8 2.8	2.8 2.4	14.5 28.7	0.0 0.0
60-62, 67	Finance	1998.. 1997..	4.4 0.9	19.3 4.9	14.8 4.5	37.4 24.5	0.6 0.4	0.6 0.4	3.8 7.3	0.0 0.0
63-65	Insurance and real estate	1998.. 1997..	15.9 12.4	20.5 17.8	23.9 18.6	36.7 14.5	5.6 4.7	5.7 3.8	26.1 50.0	0.0 0.0
07-09, 70-89	Services	1998.. 1997..	2.7 2.1	6.7 4.7	7.2 4.9	10.6 12.7	1.5 1.3	1.5 1.3	9.7 11.7	0.0 0.0
07-09, 70, 72, 73, 75, 76, 78, 79	Rental and business services	1998.. 1997..	2.1 1.8	5.5 5.3	5.7 5.4	20.6 34.6	2.0 1.5	2.0 1.5	9.2 12.7	0.0 0.0
80	Health services	1998.. 1997..	2.0 2.0	2.9 2.3	2.7 2.0	15.1 16.1	2.3 2.6	2.3 2.3	13.3 32.3	0.0 0.0
81-84, 86, 87, 89	Membership organizations, educational, and miscellaneous services	1998.. 1997..	9.6 7.1	15.1 11.3	15.9 11.9	19.4 21.0	3.5 4.3	3.2 4.3	42.1 32.1	0.0 0.0
	Structure and equipment expenditures serving multiple industry categories	1998.. 1997..	0.7 0.3	0.9 0.8	1.0 0.8	0.1 0.0	0.7 0.3	0.7 0.3	1.5 0.0	0.0 0.0

Table C-4a. Relative Standard Errors for Capital Expenditures for Structures and Equipment for Companies With Employees by Industry: 1998

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

SIC code	Industry	Total expenditures	Total new expenditures	Expenditures for structures			Expenditures for equipment			Not distributed as structures or equipment
				Total	New	Used	Total	New	Used	
	Total expenditures	1.3	1.1	3.7	3.2	16.6	0.7	0.7	3.5	0.0
	By industry	1.3	1.1	3.7	3.2	16.6	0.7	0.7	3.5	0.0
10-14	Mining	4.2	4.4	6.1	6.3	14.0	5.3	5.6	13.3	0.0
10	Metal mining	4.5	4.5	10.2	10.3	2.4	1.1	1.1	35.1	0.0
12	Coal mining	10.3	10.5	1.2	1.4	3.2	13.5	13.7	12.8	0.0
131, 132	Crude petroleum, natural gas, and natural gas liquids	5.7	5.8	6.7	6.8	21.5	11.5	12.0	51.6	0.0
138	Oil and gas field services	7.5	9.1	11.3	3.1	17.6	8.9	9.9	11.9	0.0
14	Nonmetallic minerals (except fuels)	6.6	5.6	4.0	4.2	17.8	8.0	6.8	21.1	0.0
15-17	Construction	7.6	8.9	10.9	11.7	27.7	8.0	9.5	11.0	0.0
15	Building construction contractors	7.8	7.9	15.9	17.4	29.9	8.8	8.8	22.6	0.0
16	Highway and other heavy construction	7.8	8.5	17.3	16.3	51.1	7.9	8.6	16.1	0.0
17	Special trade contractors	14.4	16.9	20.5	21.1	52.0	14.9	17.7	17.7	0.0
20-39	Manufacturing	1.4	1.5	5.1	5.3	3.6	1.1	1.1	4.8	0.0
24, 25, 32-39	Durable goods industries	1.7	1.7	3.2	3.3	5.6	1.6	1.7	7.2	0.0
24	Lumber and wood products	10.0	9.8	15.2	16.8	0.4	9.9	8.9	50.8	0.0
25	Furniture and fixtures	6.0	5.9	7.5	7.7	0.0	7.2	7.0	56.5	0.0
32	Stone, clay, glass, and concrete products	4.2	4.3	6.2	6.4	2.7	4.6	4.7	10.4	0.0
331	Steel works, blast furnaces, and rolling mills	19.7	20.6	24.5	24.8	14.7	19.2	20.1	1.1	0.0
333-335	Nonferrous metals products	6.9	7.0	14.0	14.4	5.9	5.2	5.3	10.5	0.0
332, 336, 339	Miscellaneous primary metal products	13.0	13.3	35.6	36.2	32.2	8.5	8.3	21.7	0.0
34	Fabricated metal products	9.9	10.2	22.6	23.1	0.9	7.6	7.9	8.2	0.0
357	Computer and office equipment	2.1	2.2	5.4	5.7	23.1	1.4	1.5	1.0	0.0
351-356, 358, 359	Industrial and commercial machinery	5.3	5.1	7.9	9.0	9.3	5.9	5.6	23.5	0.0
36	Communications equipment and electronic components	3.6	3.7	6.5	6.7	8.8	3.4	3.4	10.6	0.0
371	Motor vehicles and parts	1.4	1.3	4.4	3.9	52.9	1.0	1.0	2.3	0.0
372	Aircraft and parts	1.1	1.1	5.6	5.3	10.2	0.9	0.9	6.1	0.0
376	Missiles and space vehicles	0.2	0.2	0.6	0.6	0.0	0.2	0.2	3.2	0.0
373-375, 379	Miscellaneous transportation equipment	3.0	3.0	6.1	5.9	74.0	3.3	3.4	21.3	0.0
38	Instruments and related products	5.4	5.5	2.3	2.5	6.3	6.3	6.4	19.6	0.0
39	Miscellaneous manufactured products	5.1	5.1	9.2	9.5	21.7	5.0	5.0	61.6	0.0
20-23, 26-31	Nondurable goods industries	2.4	2.5	9.4	9.9	4.6	1.3	1.4	5.8	0.0
208	Beverages	4.2	4.4	10.4	11.0	1.8	4.3	4.5	9.2	0.0
201-207, 209	Food products (excluding beverages)	2.6	2.5	6.4	6.8	4.5	2.5	2.2	15.9	0.0
21	Tobacco products	0.5	0.5	0.4	0.4	0.0	0.6	0.6	3.3	0.0
22	Textile mill products	7.6	8.0	11.9	12.7	1.2	8.6	8.9	17.1	0.0
23	Apparel and finished textile products	5.8	6.0	8.4	9.4	13.4	6.9	7.0	40.7	0.0
26	Paper and allied products	3.2	3.4	8.9	9.6	0.0	2.6	2.8	5.4	0.0
271-274, 276-279	Printing and publishing (except commercial)	4.2	4.1	1.9	2.0	3.3	5.1	5.0	33.5	0.0
275	Commercial printing	8.4	8.0	28.9	26.8	51.7	7.3	7.5	24.6	0.0
283	Drugs	1.1	1.1	1.4	1.5	22.4	1.2	1.2	23.6	0.0
281, 282, 284-287, 289	Chemical products	8.8	9.0	32.5	33.9	0.6	2.2	2.2	13.7	0.0
29	Petroleum refining and related products	3.7	3.9	6.5	6.8	14.5	2.2	2.3	13.0	0.0
30	Rubber and miscellaneous plastics products	6.5	6.7	20.8	21.3	13.7	6.7	6.8	17.5	0.0
31	Leather and leather products	5.2	5.0	9.0	9.3	57.0	5.0	4.8	45.3	0.0
40-42, 44-49	Transportation, communications, and utilities	1.4	1.5	2.7	2.8	2.2	1.5	1.5	7.9	0.0
40-42, 44-47	Transportation	2.3	2.4	5.5	5.9	2.0	2.5	2.6	9.4	0.0
40	Railroad transportation	0.6	0.3	0.3	0.3	23.7	1.6	0.5	19.1	0.0
41	Passenger transportation	8.0	7.9	9.6	9.8	15.9	8.8	8.8	45.4	0.0
42	Motor freight transportation; warehousing	8.0	8.8	30.1	35.7	1.6	7.7	8.3	24.4	0.0
44	Water transportation	2.4	2.4	11.8	(D)	(D)	2.2	(D)	(D)	0.0
45	Air transportation	2.0	0.8	5.4	5.7	0.0	2.2	0.7	12.1	0.0
46	Pipelines (except natural gas)	7.3	9.0	8.9	(D)	(D)	0.6	(D)	(D)	0.0
47	Transportation services	7.5	7.7	19.6	19.7	7.7	7.7	8.0	14.0	0.0
48	Communications	2.6	2.6	5.7	5.7	8.2	2.4	2.4	8.5	0.0
481, 482, 489	Telephone and other communications services	3.0	3.0	7.8	7.8	72.0	2.3	2.3	8.5	0.0
483, 484	Radio and television broadcasting stations	5.8	6.0	3.2	3.2	8.0	8.7	9.0	9.6	0.0
49	Utilities	1.7	1.7	2.7	2.9	3.2	1.8	1.8	4.8	0.0
491, 493	Electric and gas services	1.4	1.5	2.8	(D)	(D)	1.4	(D)	(D)	0.0
491	Electric power generation, transmissions, and distribution	2.0	2.1	3.9	(D)	(D)	2.0	(D)	(D)	0.0
493	Combination electric and gas, and other services	0.3	0.3	0.2	0.2	41.4	0.5	0.5	8.6	0.0
492, 494-497	Gas, water, and other utilities	4.3	4.5	5.3	5.5	7.4	6.3	6.4	6.9	0.0
492	Gas production and distribution	3.2	3.2	4.3	4.4	8.8	1.2	1.2	7.4	0.0
494-497	Water supply, sanitary, and other utilities	10.9	11.3	14.1	14.4	1.6	15.1	15.7	8.4	0.0
50-59	Wholesale and retail trade	2.5	2.5	2.8	2.8	12.6	3.2	3.2	11.3	0.0
50, 51	Wholesale trade	5.9	6.1	7.6	7.5	31.1	6.7	6.9	17.6	0.0
501	Motor vehicles, parts, and supplies	4.9	4.6	16.8	17.8	39.0	4.0	3.4	37.9	0.0
502-509	Durable goods (except motor vehicles)	6.8	6.3	13.3	11.5	51.2	7.8	7.3	35.7	0.0
514	Groceries	27.9	29.0	22.4	23.2	0.3	34.3	35.8	33.8	0.0
517	Petroleum products	12.7	12.1	12.0	10.5	33.3	16.1	16.4	36.8	0.0
511-513, 515, 516, 518, 519	Nondurable goods	7.8	7.4	11.2	10.7	63.4	8.8	9.0	23.5	0.0

Table C-4a. **Relative Standard Errors for Capital Expenditures for Structures and Equipment for Companies With Employees by Industry: 1998—Con.**

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

SIC 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	
50-59	Wholesale and retail trade—Con.									
52-59	Retail trade	2.3	2.2	2.9	3.0	12.6	2.8	2.8	14.5	0.0
53	General merchandise stores	2.1	1.0	3.9	1.6	80.5	0.7	0.7	14.4	0.0
54	Food stores	3.1	3.1	3.6	3.5	8.2	3.4	3.5	9.2	0.0
56	Apparel and accessory stores; shoe stores ..	5.6	5.6	8.2	8.4	10.1	4.3	3.9	49.7	0.0
52,55, 57-59	Other retail dealers	3.9	3.7	5.1	5.2	21.2	4.7	4.8	20.0	0.0
60-65, 67	Finance, insurance, and real estate	5.8	4.6	14.5	15.6	26.5	0.9	0.9	9.3	0.0
60-62, 67	Finance	4.4	2.3	19.3	14.8	37.4	0.6	0.6	3.8	0.0
601	Central reserve depository institutions	0.0	0.0	0.0	(D)	(D)	0.0	(D)	(D)	0.0
602	Commercial banks	4.4	4.6	7.9	8.5	21.0	3.1	3.2	11.7	0.0
603	Savings institutions (including savings and loans)	4.0	4.0	6.9	6.6	9.9	2.9	3.8	1.3	0.0
606	Credit unions	8.3	6.9	15.1	13.1	47.1	4.8	4.9	44.6	0.0
608, 609	Other depository institutions	5.9	6.2	3.4	(D)	(D)	7.6	(D)	(D)	0.0
61	Nondepository credit institutions	0.3	0.3	17.3	18.5	0.6	0.3	0.3	1.3	0.0
62	Security and commodity brokers and services	6.3	6.5	4.5	2.7	26.6	8.3	8.4	7.5	0.0
67	Holding, charitable trusts, and other investments	30.4	28.0	34.6	37.9	45.4	11.4	11.1	35.6	0.0
63-65	Insurance and real estate	15.9	16.5	20.5	23.9	36.7	5.6	5.7	26.1	0.0
631	Life insurance carriers	0.4	0.4	0.4	0.5	0.2	0.6	0.6	0.5	0.0
632-639	Insurance carriers (except life)	1.4	1.4	4.6	5.6	0.0	1.1	1.1	0.0	0.0
64	Insurance agents, brokers, and services	9.5	9.7	9.0	5.7	63.6	10.7	10.9	46.0	0.0
65	Real estate offices	20.7	23.9	22.5	26.9	38.8	17.7	18.9	38.1	0.0
07-09, 70-89	Services	2.7	2.9	6.7	7.2	10.6	1.5	1.5	9.7	0.0
07-09, 70, 72, 73, 75, 76, 78, 79	Rental and business services	2.1	2.1	5.5	5.7	20.6	2.0	2.0	9.2	0.0
70	Hotels and other lodging places	9.2	10.1	11.6	13.2	0.9	4.9	5.0	24.2	0.0
72	Personal services	10.5	10.9	17.5	19.5	9.7	10.2	9.9	77.1	0.0
735	Equipment rental and leasing	5.8	6.1	15.0	14.9	47.7	6.0	6.2	9.9	0.0
737	Computer programming and data processing services	6.3	6.4	5.9	6.1	1.5	6.6	6.7	17.2	0.0
731-734, 736, 738	Business services	9.0	8.5	19.2	14.8	79.9	7.8	8.0	31.9	0.0
751	Automotive and truck rental and leasing	2.5	2.5	0.7	0.7	3.9	2.6	2.5	26.8	0.0
752-754	Automotive parking, repair, and services	13.5	14.0	20.9	22.4	30.3	15.6	16.2	31.2	0.0
76	Miscellaneous repair services	9.9	9.7	17.8	18.8	60.0	10.3	10.2	35.6	0.0
78	Motion pictures, movie theaters, and video tape rentals	5.9	6.0	3.5	3.6	0.6	9.6	9.7	38.3	0.0
79	Amusement and recreation services	6.2	6.3	10.1	10.4	49.3	6.1	6.1	19.5	0.0
07-09	Agricultural services, forestry and fishing	14.4	14.4	30.4	26.3	54.1	15.1	16.0	28.0	0.0
80	Health services	2.0	2.0	2.9	2.7	15.1	2.3	2.3	13.3	0.0
801-803	Offices and clinics of doctors or medicine and osteopathy	10.9	10.6	17.1	14.6	67.0	11.4	11.6	34.1	0.0
802	Offices and clinics of dentists	22.3	22.8	54.8	55.7	71.6	17.0	17.4	35.8	0.0
804	Offices and clinics of other health practitioners	18.8	16.4	33.3	31.7	100.0	18.8	12.1	87.6	0.0
805	Nursing and personal care facilities	6.3	7.1	7.7	8.9	4.1	4.6	4.7	10.2	0.0
806	Hospitals	0.7	0.8	1.1	1.1	1.4	0.8	0.8	0.9	0.0
808	Home health care services	6.8	6.9	15.9	17.3	39.4	6.1	6.1	53.9	0.0
807,809	Other health care and allied services	5.8	6.0	4.6	4.9	13.7	8.0	8.2	11.5	0.0
81-84, 86, 87, 89	Membership organizations, educational, and miscellaneous services	9.6	10.0	15.1	15.9	19.4	3.5	3.2	42.1	0.0
81	Legal services	11.1	11.1	15.3	16.5	4.6	11.9	11.7	55.3	0.0
82	Educational services and libraries	8.5	8.8	10.6	11.1	28.2	7.2	7.4	33.7	0.0
83	Social services	14.6	16.1	17.2	19.4	36.0	12.4	12.7	24.4	0.0
84	Museums, art galleries, botanical gardens, and zoos	13.6	13.8	15.9	16.0	13.6	12.7	12.8	74.7	0.0
86	Membership and religious organizations	30.4	31.8	36.8	37.8	52.5	15.1	11.8	78.1	0.0
87	Engineering, accounting, and other services ..	3.9	3.9	6.2	6.4	29.2	4.0	4.0	26.8	0.0
89	Miscellaneous services	6.9	7.2	3.5	4.0	1.3	8.4	8.5	43.9	0.0
	Structure and equipment expenditures serving multiple industries	0.7	0.7	0.9	1.0	0.1	0.7	0.7	1.5	0.0

Table C-4b. Relative Standard Errors for Capital Expenditures for Structures and Equipment for Companies With Employees by Industry: 1997 Revised

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

SIC code	Industry	Total expenditures	Total new expenditures	Expenditures for structures			Expenditures for equipment			Not distributed as structures or equipment
				Total	New	Used	Total	New	Used	
	Total expenditures^f	0.9	0.9	2.3	2.4	6.2	0.8	0.8	5.1	0.0
	By industry^f	0.9	0.9	2.3	2.4	6.2	0.8	0.8	5.1	0.0
10-14	Mining^f	5.7	5.9	8.3	8.5	1.9	4.7	3.4	32.4	0.0
10	Metal mining	3.0	3.1	5.8	5.8	53.2	1.2	1.2	14.0	0.0
12	Coal mining	4.4	4.4	7.7	7.9	2.8	4.0	3.9	22.3	0.0
131, 132	Crude petroleum, natural gas, and natural gas liquids ^f	7.8	8.0	9.3	9.5	0.8	7.7	7.8	27.1	0.0
138	Oil and gas field services ^f	9.5	4.5	8.5	10.7	5.7	11.7	4.6	47.6	0.0
14	Nonmetallic minerals (except fuels)	8.9	9.4	10.5	10.6	9.0	10.2	11.0	20.7	0.0
15-17	Construction	6.1	6.6	22.3	24.1	34.9	6.0	6.6	13.7	0.0
15	Building construction contractors	15.5	17.1	36.2	37.6	29.2	15.3	16.9	30.0	0.0
16	Highway and other heavy construction	10.4	11.6	31.7	33.7	37.5	10.5	11.9	21.2	0.0
17	Special trade contractors	8.3	8.6	29.0	33.2	52.6	8.1	8.6	21.0	0.0
20-39	Manufacturing^f	1.0	1.0	2.2	2.3	10.9	1.1	1.0	6.5	0.0
24, 25, 32-39	Durable goods industries^f	1.5	1.5	3.6	3.6	9.4	1.5	1.4	8.5	0.0
24	Lumber and wood products	14.1	13.3	10.0	10.5	32.0	15.9	14.9	38.8	0.0
25	Furniture and fixtures	5.0	5.0	9.5	9.8	30.7	5.6	5.6	13.2	0.0
32	Stone, clay, glass, and concrete products	5.4	5.5	4.6	4.8	0.5	6.1	6.1	28.5	0.0
331	Steel works, blast furnaces, and rolling mills	4.2	4.3	4.6	4.7	15.1	4.3	4.3	10.3	0.0
333-335	Nonferrous metals products	13.4	13.9	9.3	9.5	46.3	14.2	14.7	10.3	0.0
332, 336, 339	Miscellaneous primary metal products	9.2	9.7	19.3	19.4	63.4	7.9	8.4	22.2	0.0
34	Fabricated metal products	5.5	5.7	7.1	7.2	36.3	6.0	6.2	24.9	0.0
357	Computer and office equipment ^f	0.9	0.8	1.7	(D)	(D)	1.0	(D)	(D)	0.0
351-356, 358, 359	Industrial and commercial machinery	6.9	7.1	17.9	18.8	0.5	6.8	6.9	19.7	0.0
36	Communications equipment and electronic components	3.4	3.2	7.6	7.7	27.8	3.0	2.8	28.0	0.0
371	Motor vehicles and parts	1.1	1.1	2.7	2.7	3.4	1.0	1.0	12.6	0.0
372	Aircraft and parts	0.9	0.9	2.6	2.7	0.9	1.0	1.0	6.1	0.0
376	Missiles and space vehicles	0.2	0.2	0.1	0.1	10.0	0.2	0.2	1.6	0.0
373-375, 379	Miscellaneous transportation equipment	3.1	3.1	5.9	5.9	11.1	3.5	3.5	22.5	0.0
38	Instruments and related products	3.4	3.4	4.7	4.9	0.0	3.2	3.2	12.8	0.0
39	Miscellaneous manufactured products	5.1	4.6	10.1	(D)	(D)	5.5	(D)	(D)	0.0
20-23, 26-31	Nondurable goods industries	1.4	1.4	2.7	2.7	22.7	1.5	1.5	9.8	0.0
208	Beverages	2.4	2.4	6.5	6.5	29.2	1.9	1.9	12.9	0.0
201-207, 209	Food products (excluding beverages)	5.5	5.6	6.5	6.0	50.3	6.1	6.2	16.2	0.0
21	Tobacco products	0.1	0.1	0.2	0.2	0.1	0.1	0.1	1.4	0.0
22	Textile mill products ^f	5.6	5.8	6.9	7.3	33.2	6.1	6.3	18.7	0.0
23	Apparel and finished textile products	4.7	4.8	14.2	14.8	0.0	4.0	3.9	27.1	0.0
26	Paper and allied products ^f	3.8	3.9	10.1	10.5	0.0	3.7	3.9	22.6	0.0
271-274, 276-279	Printing and publishing (except commercial)	3.4	2.9	1.6	1.6	19.0	3.9	3.3	51.4	0.0
275	Commercial printing	7.5	7.3	8.0	6.8	68.9	8.1	7.9	30.9	0.0
283	Drugs	2.3	2.3	2.6	2.6	59.4	2.7	2.8	20.2	0.0
281, 282, 284-287, 289	Chemical products	2.7	2.7	8.3	8.4	0.0	1.7	1.7	7.1	0.0
29	Petroleum refining and related products	0.7	0.7	0.4	0.4	2.8	1.3	1.3	19.0	0.0
30	Rubber and miscellaneous plastics products	5.2	5.3	6.0	6.1	0.0	5.5	5.7	31.0	0.0
31	Leather and leather products	3.1	2.7	2.3	2.3	0.0	4.1	3.4	35.4	0.0
40-42, 44-49	Transportation, communications, and utilities^f	2.3	2.4	2.7	2.8	11.0	2.9	3.0	9.4	0.0
40-42, 44-47	Transportation	6.1	6.6	10.5	10.9	12.9	7.3	7.9	12.7	0.0
40	Railroad transportation	0.2	0.2	0.2	0.2	6.0	0.2	0.2	2.5	0.0
41	Passenger transportation	8.8	8.4	2.2	2.2	0.0	10.2	9.9	33.9	0.0
42	Motor freight transportation; warehousing	18.0	18.8	46.1	48.3	23.9	19.7	20.6	19.3	0.0
44	Water transportation	7.0	4.5	29.6	31.0	94.6	6.8	3.2	40.5	0.0
45	Air transportation	4.7	2.0	(D)	(D)	(D)	4.9	(D)	(D)	0.0
46	Pipelines (except natural gas)	0.9	0.9	1.5	(D)	(D)	0.7	(D)	(D)	0.0
47	Transportation services	7.1	7.4	12.4	12.6	15.9	7.2	7.5	3.8	0.0
48	Communications^f	3.0	3.1	2.8	2.9	11.8	3.6	3.6	17.3	0.0
481, 482, 489	Telephone and other communications services ^f	3.5	3.5	2.6	2.7	6.0	3.9	3.9	9.0	0.0
483, 484	Radio and television broadcasting stations ^f	5.7	5.8	6.5	6.7	26.8	8.5	8.7	41.1	0.0
49	Utilities	1.4	1.5	2.3	2.4	21.7	1.8	1.9	3.9	0.0
491, 493	Electric and gas services	1.5	1.5	2.0	1.9	41.3	2.2	2.2	11.0	0.0
491	Electric power generation, transmissions, and distribution	2.1	2.2	2.9	2.8	41.3	3.1	3.1	11.1	0.0
493	Combination electric and gas, and other services	0.1	0.0	0.1	0.1	14.7	0.2	0.0	47.3	0.0
492, 494-497	Gas, water, and other utilities	3.1	3.4	5.1	5.3	0.2	2.8	3.1	4.0	0.0
492	Gas production and distribution	1.0	1.1	1.6	1.6	0.0	0.4	0.4	0.1	0.0
494-497	Water supply, sanitary, and other utilities	8.7	9.5	14.2	15.1	0.5	8.0	9.0	10.3	0.0
50-59	Wholesale and retail trade	1.9	1.8	2.6	2.6	18.8	2.3	2.1	19.8	0.0
50, 51	Wholesale trade	4.2	4.2	9.8	10.3	29.0	3.8	3.8	15.1	0.0
501	Motor vehicles, parts, and supplies	4.2	4.3	8.5	8.7	19.0	4.3	4.4	24.5	0.0
502-509	Durable goods (except motor vehicles)	6.0	6.2	17.4	18.4	24.5	5.5	5.6	20.1	0.0
514	Groceries	8.8	8.6	8.5	6.9	67.1	10.4	10.5	52.9	0.0
517	Petroleum products	14.9	15.6	12.6	13.1	1.0	17.5	18.2	36.8	0.0
511-513, 515, 516, 518, 519	Nondurable goods	11.4	11.1	19.5	20.4	61.4	10.1	9.9	30.2	0.0

Table C-4b. Relative Standard Errors for Capital Expenditures for Structures and Equipment for Companies With Employees by Industry: 1997 Revised—Con.

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

SIC 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	
50-59	Wholesale and retail trade—Con.									
52-59	Retail trade	1.9	1.7	2.0	1.8	23.6	2.8	2.4	28.7	0.0
53	General merchandise stores	0.6	0.5	1.1	1.0	30.2	0.5	0.5	16.8	0.0
54	Food stores [†]	3.0	2.4	4.6	3.1	78.4	3.1	3.1	18.8	0.0
56	Apparel and accessory stores; shoe stores ..	3.4	3.4	3.5	3.5	0.0	3.7	3.7	15.2	0.0
52,55, 57-59	Other retail dealers [†]	3.3	2.9	3.2	3.1	22.9	4.7	4.1	31.8	0.0
60-65, 67	Finance, insurance, and real estate	3.1	3.1	11.1	11.7	14.3	0.6	0.5	17.8	0.0
60-62, 67	Finance	0.9	0.8	4.9	4.5	24.5	0.4	0.4	7.3	0.0
601	Central reserve depository institutions	0.4	0.4	0.3	(D)	(D)	0.6	(D)	(D)	0.0
602	Commercial banks [†]	3.5	3.6	5.3	5.5	12.2	2.5	2.5	8.8	0.0
603	Savings institutions (including savings and loans)	8.6	11.5	11.1	17.4	9.2	10.3	12.2	1.0	0.0
606	Credit unions	9.0	9.3	14.3	(D)	(D)	6.4	(D)	(D)	0.0
608, 609	Other depository institutions [†]	12.6	12.6	19.8	19.8	0.0	15.5	15.5	81.0	0.0
61	Nondepository credit institutions	0.6	0.3	35.4	11.4	74.2	0.3	0.2	19.2	0.0
62	Security and commodity brokers and services [†]	6.6	6.7	19.6	20.1	0.0	1.6	1.6	6.6	0.0
67	Holding, charitable trusts, and other investments	7.2	7.3	11.8	12.2	0.8	6.8	6.9	42.0	0.0
63-65	Insurance and real estate	12.4	12.8	17.8	18.6	14.5	4.7	3.8	50.0	0.0
631	Life insurance carriers	0.6	0.7	0.2	0.3	0.2	1.5	1.6	1.7	0.0
632-639	Insurance carriers (except life)	1.9	1.9	1.7	1.3	14.5	2.3	2.3	5.3	0.0
64	Insurance agents, brokers, and services	17.3	17.3	34.3	34.5	7.2	11.9	11.9	27.9	0.0
65	Real estate offices	19.2	19.9	21.8	22.5	22.8	16.4	13.5	56.2	0.0
07-09, 70-89	Services[†]	2.1	2.1	4.7	4.9	12.7	1.3	1.3	11.7	0.0
07-09, 70, 72, 73, 75, 76, 78, 79	Rental and business services[†]	1.8	1.8	5.3	5.4	34.6	1.5	1.5	12.7	0.0
70	Hotels and other lodging places [†]	7.1	7.3	9.5	9.7	0.0	5.6	5.6	22.7	0.0
72	Personal services	18.2	18.4	46.4	46.8	81.7	11.5	11.6	29.8	0.0
735	Equipment rental and leasing	3.2	2.1	9.2	9.4	33.0	3.2	2.1	23.9	0.0
737	Computer programming and data processing services	6.7	6.7	12.3	12.6	16.1	6.7	6.7	25.4	0.0
731-734, 736, 738	Business services [†]	7.7	6.9	26.2	19.9	81.0	7.1	7.3	37.9	0.0
751	Automotive and truck rental and leasing	1.2	1.2	16.9	17.0	38.6	1.2	1.1	38.0	0.0
752-754	Automotive parking, repair, and services	16.0	15.9	28.1	29.6	69.7	14.9	14.5	45.9	0.0
76	Miscellaneous repair services	18.4	19.6	34.3	36.8	76.9	17.4	18.5	49.5	0.0
78	Motion pictures, movie theaters, and video tape rentals	7.2	7.4	2.9	2.5	44.2	11.3	11.8	18.3	0.0
79	Amusement and recreation services [†]	7.9	8.2	9.8	10.1	12.5	7.6	8.0	12.1	0.0
07-09	Agricultural services, forestry and fishing	14.0	14.8	43.7	44.5	19.2	14.7	15.6	39.5	0.0
80	Health services[†]	2.0	1.7	2.3	2.0	16.1	2.6	2.3	32.3	0.0
801-803	Offices and clinics of doctors or medicine and osteopathy	7.5	5.9	8.5	8.4	34.8	10.1	6.8	79.4	0.0
802	Offices and clinics of dentists	29.8	27.2	54.1	48.5	91.9	24.5	25.4	62.7	0.0
804	Offices and clinics of other health practitioners [†]	21.8	19.4	2.8	2.8	42.1	29.9	27.3	72.4	0.0
805	Nursing and personal care facilities	5.9	6.5	6.6	7.5	12.6	6.0	6.2	23.9	0.0
806	Hospitals [†]	0.7	0.8	1.2	1.3	2.6	0.6	0.6	1.1	0.0
808	Home health care services	14.6	14.8	40.7	41.1	0.0	10.0	10.2	38.9	0.0
807,809	Other health care and allied services [†]	6.0	6.1	11.4	11.7	14.5	6.2	6.1	57.2	0.0
81-84, 86, 87, 89	Membership organizations, educational, and miscellaneous services[†]	7.1	7.4	11.3	11.9	21.0	4.3	4.3	32.1	0.0
81	Legal services	8.4	8.5	14.2	12.1	73.1	8.7	8.9	40.2	0.0
82	Educational services and libraries	6.2	6.2	6.4	6.5	0.1	11.4	11.1	73.9	0.0
83	Social services	16.8	17.6	22.2	23.6	63.3	12.5	12.8	36.3	0.0
84	Museums, art galleries, botanical gardens, and zoos	9.4	9.6	10.8	11.0	46.2	10.4	10.5	52.7	0.0
86	Membership and religious organizations	20.9	21.9	24.7	25.9	41.3	10.7	10.8	62.9	0.0
87	Engineering, accounting, and other services ..	5.5	5.7	6.2	6.1	19.2	6.5	6.6	30.7	0.0
89	Miscellaneous services [†]	11.2	11.3	13.9	13.9	85.6	15.0	15.1	43.7	0.0
	Structure and equipment expenditures serving multiple industries	0.3	0.3	0.8	0.8	0.0	0.3	0.3	0.0	0.0

[†] Represents revision to industry-level data.

Table C-5. Relative Standard Errors for Capital Expenditures for Structures by Major Industry Group and Major Structure Type for Companies With Employees: 1998

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

Industry	Total structures	Residential buildings	Hotels and motels	Industrial buildings	Offices	Commercial buildings	Health care	Amusement and recreational facilities	Transportation facilities	Utility structures and facilities	Other buildings	Mine shafts and wells	Other non-building structures
Total structures	3.7	(X)	(X)	(X)	(X)	(X)	(X)	(X)	(X)	(X)	(X)	(X)	(X)
Structures by industry and type ...	3.7	20.5	24.8	5.3	7.7	10.6	20.1	9.5	1.0	2.9	21.4	6.9	11.1
New	3.2	22.5	12.9	5.2	6.3	5.8	20.7	9.5	1.0	2.7	21.9	6.9	12.0
Used	16.6	40.0	64.3	10.3	24.7	38.4	60.3	56.1	5.4	2.6	32.1	14.7	10.6
Not distributed by industry and type	(Z)	(X)	(X)	(X)	(X)	(X)	(X)	(X)	(X)	(X)	(X)	(X)	(X)
Mining	6.1	50.2	(D)	5.8	7.6	16.7	(Z)	(Z)	(D)	(Z)	(Z)	7.0	4.7
New	6.0	10.7	(Z)	6.0	7.6	9.2	(Z)	(Z)	(Z)	(Z)	(Z)	7.0	4.7
Used	14.0	54.7	(D)	3.4	32.5	64.8	(Z)	(Z)	(D)	(Z)	(Z)	14.7	(Z)
Construction	10.9	23.0	(D)	24.2	11.3	31.0	(Z)	(Z)	80.5	63.3	(Z)	(Z)	(D)
New	11.1	21.4	(D)	23.3	8.7	37.4	(Z)	(Z)	80.5	63.7	(Z)	(Z)	(D)
Used	27.7	74.1	(Z)	64.7	48.0	37.7	(Z)	(Z)	(Z)	77.2	(Z)	(Z)	83.2
Manufacturing (durable)	3.3	62.6	(D)	3.7	1.9	16.9	(Z)	(Z)	4.4	13.2	(Z)	(D)	14.7
New	3.4	56.7	(D)	3.8	1.9	17.5	(Z)	(Z)	4.4	(D)	(Z)	(D)	(D)
Used	5.6	82.6	(Z)	6.0	(Z)	1.7	(Z)	(Z)	(Z)	(D)	(Z)	(Z)	(D)
Manufacturing (nondurable)	9.6	21.6	(Z)	11.3	3.0	5.6	(Z)	(Z)	2.5	1.0	(D)	42.4	(D)
New	9.4	1.8	(Z)	11.1	2.7	5.7	(Z)	(Z)	(D)	1.9	(D)	42.4	(D)
Used	4.6	54.0	(Z)	5.2	28.0	12.8	(Z)	(Z)	(D)	(Z)	(Z)	(Z)	(D)
Transportation	5.5	(Z)	(Z)	0.4	3.8	37.0	(Z)	69.8	1.1	8.7	3.8	(Z)	13.0
New	5.9	(D)	(Z)	(D)	4.1	44.3	(Z)	69.8	1.0	(D)	3.8	(Z)	(D)
Used	2.0	(D)	(Z)	(D)	1.0	1.8	(Z)	(Z)	10.4	(D)	(Z)	(Z)	(D)
Communications	5.7	(D)	(Z)	(Z)	6.7	16.5	(Z)	(Z)	(Z)	6.0	(D)	(Z)	1.8
New	5.3	(Z)	(Z)	(Z)	6.1	(D)	(Z)	(Z)	(Z)	5.6	(D)	(Z)	(D)
Used	8.2	(D)	(Z)	(Z)	61.5	(D)	(Z)	(Z)	(Z)	8.2	(Z)	(Z)	(D)
Utilities	2.7	(Z)	(Z)	44.2	13.4	67.4	(Z)	(Z)	49.3	2.7	(Z)	7.1	9.5
New	2.5	(Z)	(Z)	30.2	13.6	(D)	(Z)	(Z)	(D)	2.5	(Z)	7.1	(D)
Used	3.2	(Z)	(Z)	65.2	3.1	(D)	(Z)	(Z)	(D)	3.3	(Z)	(Z)	(D)
Wholesale trade	7.8	(Z)	100.6	20.9	17.4	9.2	(Z)	(Z)	(Z)	6.4	(Z)	(Z)	7.1
New	7.7	(D)	100.6	21.9	14.8	9.4	(Z)	(Z)	(Z)	7.4	(Z)	(Z)	(D)
Used	31.1	(D)	(Z)	61.3	69.1	37.0	(Z)	(Z)	(Z)	(Z)	(Z)	(Z)	(D)
Retail trade	2.9	63.0	46.9	39.2	10.5	3.0	(Z)	54.8	3.0	30.5	(Z)	(Z)	30.5
New	2.9	18.3	48.0	39.6	11.0	3.0	(Z)	54.8	7.7	30.6	(Z)	(Z)	31.0
Used	12.6	86.3	(Z)	(Z)	8.4	13.2	(Z)	(Z)	(Z)	(Z)	(Z)	(Z)	81.4
Finance	19.3	53.1	91.0	85.0	16.2	78.5	98.7	93.7	1.4	6.8	(Z)	(Z)	26.6
New	14.4	56.9	90.9	85.2	6.5	86.5	95.5	93.7	1.4	(D)	(Z)	(Z)	(D)
Used	37.5	75.0	91.0	(Z)	44.3	78.8	99.0	(Z)	(Z)	(D)	(Z)	(Z)	(D)
Insurance and real estate	20.5	29.0	(Z)	0.3	21.8	38.2	78.4	64.4	0.4	52.1	(Z)	(Z)	34.5
New	23.7	31.9	(D)	0.4	27.4	24.3	77.7	(D)	4.7	52.1	(Z)	(Z)	37.8
Used	36.7	57.4	(D)	(Z)	20.4	54.6	(Z)	(D)	(Z)	(Z)	(Z)	(Z)	68.8
Rental and business services	5.8	52.5	11.9	15.2	6.8	16.5	(Z)	9.7	40.8	21.8	77.2	106.3	35.3
New	6.0	68.4	13.6	15.8	6.1	9.3	(D)	9.7	(D)	21.7	78.0	(Z)	35.8
Used	20.6	51.7	1.1	35.9	36.4	68.4	(D)	65.4	(D)	(Z)	(Z)	106.3	33.7
Health services	2.9	2.8	(Z)	20.8	12.4	3.4	2.0	34.6	(Z)	(Z)	51.8	(Z)	11.0
New	2.6	3.8	(Z)	16.3	11.6	1.5	2.1	8.2	(Z)	(Z)	53.1	(Z)	11.0
Used	15.1	3.8	(Z)	93.2	45.4	11.2	1.8	100.9	(Z)	(Z)	99.3	(Z)	(Z)
Membership organizations, educational, and miscellaneous services	15.2	19.1	89.7	7.0	14.5	29.5	33.3	37.2	26.7	0.8	21.7	(Z)	20.8
New	16.0	17.9	79.8	8.0	15.4	29.2	35.0	37.8	26.9	0.8	22.2	(Z)	20.9
Used	19.4	39.4	40.1	(Z)	21.8	72.9	70.9	5.9	99.5	52.9	32.2	(Z)	8.5
Structure expenditures serving multiple industries	0.9	0.4	(Z)	0.1	1.0	9.6	(Z)	(Z)	(Z)	(Z)	(D)	(D)	0.3
New	0.8	0.6	(Z)	(D)	0.9	7.0	(Z)	(Z)	(D)	(D)	(D)	(D)	(D)
Used	0.1	0.5	(Z)	(D)	(Z)	(Z)	(Z)	(Z)	(D)	(D)	(Z)	(D)	(D)

Table C-6. **Relative Standard Errors for Capital Expenditures for Structures by Type and Classification for Companies With Employees: 1998**

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

Structure code	Description	Total expenditures for structures	Classification of expenditures for structures					
			Construction of new facility		Acquisition of existing facility		Remodeling, renovation, modernization of existing facility	
			Own employees	Contract	New	Used	Own employees	Contract
	Total structures	3.7	(X)	(X)	(X)	(X)	(X)	(X)
	By industry and type of structure	3.7	5.3	6.2	2.3	16.6	2.4	3.9
	Not distributed by industry and type of structure	(Z)	(X)	(X)	(X)	(X)	(X)	(X)
	Residential buildings	20.5	69.2	33.4	21.6	40.0	52.0	17.5
111	Residential structures	20.6	(D)	33.9	(D)	40.1	52.1	17.6
112	Manufactured mobile homes	51.0	(D)	64.9	(D)	0.3	100.6	14.4
	Hotels and motels	24.8	73.5	3.2	48.2	64.3	48.8	8.5
121	Hotels, motels, and inns	24.8	73.5	3.2	48.2	64.3	48.8	8.5
	Industrial buildings	5.3	5.4	8.8	2.3	10.3	14.1	4.2
131	Manufacturing, processing, and assembly plants	5.7	6.2	9.6	2.4	10.6	14.4	4.5
132	Industrial nonbuilding structures	3.4	(Z)	5.3	1.7	1.6	17.7	1.5
	Offices	7.7	9.5	6.9	10.8	24.7	9.8	11.2
141	Office, bank, and professional buildings	8.4	9.5	7.3	5.2	26.3	9.0	12.2
142	Medical offices	15.8	54.2	19.2	73.6	29.6	65.0	18.8
	Commercial buildings	10.6	8.1	7.7	1.2	38.4	17.0	13.3
151	Automotive facilities	5.9	33.7	11.1	18.9	1.1	17.3	19.1
152	Stores, food-related	5.6	9.6	10.7	3.4	13.0	28.2	7.0
153	Multiretail stores	24.5	2.0	19.1	0.6	69.0	31.5	31.7
154	Warehouse and distribution centers	9.2	28.3	17.4	3.7	32.3	32.9	6.6
155	Other commercial stores/buildings, not elsewhere classified	9.5	42.0	16.4	14.7	15.1	20.9	13.6
	Health care	20.1	91.7	39.4	13.5	60.3	24.9	3.0
161	Hospitals	1.1	1.8	2.9	(Z)	1.5	2.3	1.1
162	Special care facilities	38.1	96.5	61.6	20.6	82.3	57.3	11.2
	Amusement and recreational facilities	9.5	4.7	12.5	17.9	56.1	36.3	15.8
171	Amusement and recreational facilities	9.5	4.7	12.5	17.9	56.1	36.3	15.8
	Transportation facilities	1.0	0.2	4.0	1.5	5.4	0.6	3.2
181	Air, land, and water transportation facilities	1.0	0.2	4.0	1.5	5.4	0.6	3.2
	Utility structures and facilities	2.9	2.4	9.3	3.8	2.6	1.4	2.7
191	Telecommunication facilities	6.0	1.2	22.8	5.3	7.9	4.0	4.1
192	Electric, nuclear, and other power facilities	2.1	5.4	4.6	2.5	2.7	1.5	3.4
193	Water supply, sewage, and waste disposal facilities	12.6	11.2	29.7	15.2	2.2	0.7	15.1
	Other buildings	21.4	39.5	34.5	23.2	32.1	15.4	13.5
201	Preschool, primary/secondary, and higher education facilities	10.9	34.5	18.5	32.9	31.8	7.2	16.0
202	Special school and other educational facilities	14.4	11.4	21.7	23.4	15.0	62.0	16.9
203	Religious buildings	46.1	81.2	59.3	(Z)	77.1	66.3	34.2
204	Public safety buildings	0.1	(Z)	(Z)	(Z)	(Z)	(Z)	3.5
	Mine shafts and wells	6.9	4.1	9.5	4.0	14.7	3.4	27.9
211	Mine shafts	0.9	1.8	(Z)	(Z)	(Z)	39.3	(Z)
212	Petroleum and natural gas wells	8.1	6.3	10.6	(D)	(D)	3.0	29.1
213	Other mining and well construction	12.3	4.9	23.2	(D)	(D)	25.7	5.9
	Other nonbuilding structures	11.1	59.9	7.0	69.1	10.6	13.7	10.5
221	Conservation and control structures	3.9	(Z)	3.1	(D)	(D)	5.3	0.9
222	Highway and street structures	18.2	23.3	12.9	(D)	(D)	12.7	35.5
223	Other nonbuilding structures, not elsewhere classified	13.4	63.5	8.6	70.7	12.7	15.7	10.5

Table C-7. Relative Standard Errors for Capital Expenditures for Equipment by Major Industry Group and Major Equipment Type for Companies With Employees: 1998

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

Description	Total equipment	Information-processing equipment	Industrial equipment	Transportation equipment	Energy, electrical, and related equipment	Miscellaneous equipment	Other equipment, not listed elsewhere
Total equipment	0.7	(X)	(X)	(X)	(X)	(X)	(X)
Equipment by industry and type	0.7	1.0	1.5	1.0	2.6	2.9	4.0
New	0.7	1.0	1.5	1.0	2.7	3.0	3.6
Used	3.5	4.4	5.5	6.0	11.4	9.3	33.0
Not distributed by industry and type	(Z)	(X)	(X)	(X)	(X)	(X)	(X)
Mining	5.3	5.7	2.6	14.3	7.2	15.1	1.5
New	5.6	5.6	2.4	17.2	7.7	(D)	(D)
Used	13.3	33.2	22.0	18.5	17.8	(D)	(D)
Construction	8.0	5.4	20.4	6.0	36.2	15.3	33.1
New	9.5	5.5	22.2	6.3	41.7	18.9	21.7
Used	11.0	26.5	33.4	15.1	63.1	16.3	63.6
Manufacturing (durable)	1.7	2.6	2.2	5.3	5.9	4.1	5.1
New	1.7	2.7	2.2	5.3	6.2	4.0	5.1
Used	7.2	2.1	8.9	27.4	2.6	17.1	40.1
Manufacturing (nondurable)	1.3	2.1	1.5	6.8	7.9	6.7	20.1
New	1.4	2.1	1.5	7.5	8.5	6.8	20.5
Used	5.8	5.8	6.3	15.3	1.9	15.8	65.7
Transportation	2.5	8.7	5.1	2.5	8.2	20.1	55.9
New	2.6	8.7	5.2	2.6	1.4	(D)	(D)
Used	9.4	23.3	18.9	9.3	73.1	(D)	(D)
Communications	2.5	2.2	(D)	14.0	1.9	6.7	(D)
New	2.5	2.2	(D)	14.4	(D)	6.7	(D)
Used	8.5	10.4	(D)	21.6	(D)	1.3	(D)
Utilities	1.8	2.0	5.0	5.9	1.3	32.7	4.0
New	1.8	2.0	5.3	5.9	1.3	33.5	3.2
Used	4.8	22.5	0.8	16.2	0.8	2.4	24.0
Wholesale trade	6.8	4.3	19.2	13.4	31.8	9.9	24.6
New	7.0	4.4	20.0	12.9	31.1	10.0	23.3
Used	17.6	30.9	20.9	25.5	49.3	25.8	82.1
Retail trade	2.8	2.8	6.3	12.9	17.6	4.3	10.7
New	2.8	2.8	6.0	14.8	17.7	4.2	10.0
Used	14.5	34.0	38.5	19.7	16.1	22.1	85.9
Finance	0.7	1.9	33.6	0.1	4.5	6.3	6.3
New	0.7	2.0	33.7	0.1	4.5	6.1	6.3
Used	3.8	1.6	40.3	4.8	(Z)	29.5	28.6
Insurance and real estate	5.7	6.1	31.8	11.7	63.6	6.7	74.7
New	5.8	6.2	33.2	9.6	(D)	6.7	(D)
Used	26.1	6.7	18.9	65.2	(D)	32.3	(D)
Rental and business services	2.0	4.1	6.7	2.6	26.2	3.8	8.2
New	2.0	4.2	6.9	2.6	27.3	3.9	5.6
Used	9.2	11.2	24.5	15.4	41.9	13.4	80.8
Health services	2.3	2.3	4.0	15.3	5.7	5.3	45.8
New	2.3	2.3	4.1	16.3	7.9	5.6	15.6
Used	13.3	7.3	10.3	27.9	0.9	3.8	102.5
Membership organizations, educational, and miscellaneous services	3.6	2.8	6.2	17.0	8.4	7.1	11.3
New	3.3	2.8	6.4	16.0	8.4	7.2	11.3
Used	42.1	25.1	22.4	49.5	75.4	26.9	52.6
Equipment expenditures serving multiple industries	0.7	0.7	0.5	3.7	1.6	0.4	0.4
New	0.7	0.7	0.5	3.8	(D)	0.4	(D)
Used	1.5	0.9	63.4	3.2	(D)	(Z)	(D)

Table C-8. Relative Standard Errors for Capital Expenditures for Equipment by Type and Classification for Companies With Employees: 1998

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

Equipment code	Description	Total expenditures for equipment	Classification of expenditures for equipment	
			New equipment	Used equipment
	Total equipment	0.7	(X)	(X)
	By industry and type of equipment	0.7	0.7	3.5
	Not distributed by industry and type of equipment	(Z)	(X)	(X)
	Information-processing equipment	1.0	1.0	4.4
311	Computer and peripheral equipment	1.4	1.4	5.9
312	Office equipment, except computers and peripherals	3.7	3.7	15.3
313	Communications, audio, and video equipment	2.0	2.0	8.5
314	Navigational, measuring, electromedical, and control instruments	10.9	11.2	32.3
315	Medical equipment and supplies	2.6	2.7	7.8
316	Capitalized software purchased separately	4.0	4.0	3.7
	Industrial equipment	1.5	1.5	5.5
321	Fabricated metal products	4.0	4.0	23.7
322	Metalworking machinery	3.2	3.2	14.2
323	Special industrial machinery	1.6	1.7	5.9
324	Ventilation, heating, air-conditioning, commercial refrigeration, and other general-purpose machinery	5.8	6.1	13.5
	Transportation equipment	1.0	1.0	6.0
331	Cars and light trucks	1.0	0.9	9.5
332	Heavy-duty trucks	5.3	5.5	16.2
333	Aerospace products and parts	3.1	3.0	12.0
334	Other transportation equipment	4.2	4.2	11.6
	Energy, electrical, and related equipment	2.6	2.7	11.4
341	Engine, turbine, and power transmission equipment	0.7	0.6	21.8
342	Electrical transmission and distribution equipment	2.9	2.9	2.5
343	Electrical equipment, not elsewhere classified	6.3	6.2	32.3
344	Mining and oil and gas field machinery and equipment	6.0	6.3	17.3
345	Floating oil and gas drilling and production platforms	20.7	22.2	5.9
346	Nuclear fuel	1.0	1.0	(Z)
	Miscellaneous equipment	2.9	3.0	9.3
351	Furniture and related products	1.8	1.6	17.6
352	Agricultural equipment	11.0	11.5	29.5
353	Construction machinery	10.7	12.5	13.5
354	Service industry equipment	5.9	6.0	21.2
355	Other miscellaneous equipment	5.9	5.9	30.5
	Other equipment, not listed elsewhere	4.0	3.6	33.0
361	Artwork, books, and other equipment, not elsewhere classified	4.0	3.6	33.0

Appendix D. Survey Form and Instructions

1998 Annual Capital Expenditures Survey (ACE-1).....	D-2
1998 Instructions, Definitions, and Codes List (ACE-1).....	D-16
1998 Annual Capital Expenditures Survey (ACE-1(S)).....	D-32
1998 Annual Capital Expenditures Survey (ACE-2)	D-42
1998 Instructions and Definitions (ACE-2)	D-44

U.S. DEPARTMENT OF COMMERCE
BUREAU OF THE CENSUS

FORM **ACE-1**
(1-28-99)

1998 ANNUAL CAPITAL EXPENDITURES SURVEY

Industry Category Codes:

Printed above are the industries in which we believe your company operates. If necessary, correct the above industry category code(s) to reflect your company's operations.

Refer to the list of industry codes and descriptions beginning on page 7 of the Instructions, Definitions, and Codes List manual.

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

NOTICE – Response to this inquiry is **required by law (Title 13, U.S. Code)**. By section 9 of the same law, your report to the Census Bureau is confidential. It may be seen only by sworn Census employees and may be used only for statistical purposes. The law also provides that copies retained in your files are immune from legal process.

Respondents are not required to respond to any information collection unless it displays a valid approval number from the Office of Management and Budget. This 8-digit number appears at the top of this page.

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

FORM **ACE-1**
(1-28-99)

U.S. DEPARTMENT OF COMMERCE
BUREAU OF THE CENSUS

1998 ANNUAL CAPITAL EXPENDITURES SURVEY

Industry Category Codes:

Printed above are the industries in which we believe your company operates. If necessary, correct the above industry category code(s) to reflect your company's operations.

Refer to the list of industry codes and descriptions beginning on page 7 of the Instructions, Definitions, and Codes List manual.

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

NOTICE – Response to this inquiry is **required by law (Title 13, U.S. Code)**. By section 9 of the same law, your report to the Census Bureau is confidential. It may be seen only by sworn Census employees and may be used only for statistical purposes. The law also provides that copies retained in your files are immune from legal process.

Respondents are not required to respond to any information collection unless it displays a valid approval number from the Office of Management and Budget. This 8-digit number appears at the top of this page.

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

FROM THE DIRECTOR
BUREAU OF THE CENSUS

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

The Census Bureau's Annual Capital Expenditures Survey is a key source of information about our country's economic performance. Your company may find the survey results about trends in capital expenditures useful for identifying business opportunities, product development, and business planning.

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

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

Please review the instructions, complete the form, and return it within 30 days. The instructions can assist you on how to report for each item. Returning your form promptly helps us keep follow-up costs down. If you have any questions or comments, please call us toll-free at **1-800-528-3049**.

Thank you in advance for your cooperation.

Sincerely,



Kenneth Prewitt

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, and agricultural services. Agricultural production should be excluded.
- **SURVEY PERIOD** – Report data for calendar year 1998. **Refer to page 1 of the instruction manual if your records are on a fiscal year basis.**
- **If your company ceased operations during the survey year, complete the form for the period of time the company was in operation.**

- Reasonable estimates are acceptable.

- Report dollar values rounded to thousands.

Example: If figure is	Mil	Thou
\$179,125,628.00 report →	179	126

- Please complete and return the form in the envelope provided by the due date shown on the top of the page with your mailing address. **To request another survey form or an extension of time** for filing, call **1-800-814-8385** or write to the address below (please include your Census File Number (CFN) located on the top line of the mailing address):
Bureau of the Census
1201 East Tenth Street
Jeffersonville, IN 47132-0001

- 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 FIXED ASSET DATA

FIXED 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;
 - Current assets such as inventories, cash, and accounts receivable;
 - Assets of foreign operations;
 - Assets leased to others under capital lease arrangements;
 - Intangible assets such as patents, copyrights, trademarks, franchises, and goodwill.

CAPITAL EXPENDITURES – All capitalized costs during 1998 for both new and used structures and equipment chargeable to fixed 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 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;
 - Estimated cost of assets acquired under capital leases entered into during the survey year;
 - Expenditures for capitalized improvements made to assets leased from others (leasehold improvements);
 - Expenditures for developmental and exploratory drilling activities, including intangible drilling costs;
 - Capitalized interest charges on loans with which capital projects are financed, if consistent with the Statement of Financial Accounting Standards Board (FASB) Number 34;
 - Value of assets expensed as permitted under Section 179 of the U.S. Internal Revenue Code.
 - Expenditures for land development and improvement, including demolition of buildings, land servicing, and site preparation.

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

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

ITEM 1B – SALES, OPERATING RECEIPTS, AND REVENUES

- Include*
- 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.

PLEASE READ THE ABOVE DEFINITIONS AND GENERAL INSTRUCTIONS BEFORE ANSWERING THE FOLLOWING QUESTIONS

- a. Did this enterprise own any fixed assets during 1998?
 01 YES - Continue 2 NO - Skip to "Ownership Information" on Page 13.
- b. Did this enterprise make any capital expenditures during 1998?
 02 YES - Continue 2 NO - Complete Item 1, then skip to Page 13.

ITEM 1A Report capital expenditures for all domestic operations of your enterprise, including subsidiaries and divisions. For this report, the terms enterprise and company are used interchangeably. An enterprise is a business, service, or membership organization consisting of one or more establishments under common ownership or control. It includes all establishments of subsidiary companies, where there is more than 50 percent ownership, as well as establishments of firms which the enterprise has the power to direct or cause the direction of management and policies. **Holding companies should report for the entire corporation, including all subsidiaries under their ownership.** If you cannot report consolidated data for the entire enterprise, call 1-800-528-3049 to arrange for special handling. If your company was bought by another company during 1998, 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 13.

Report the following fixed asset data for the entire company. Report in thousands of dollars. Exclude land.

Row	Description	(1)	
		Mil	Thou
10	Gross value (original cost) of fixed assets at beginning of year		
11	Total capital expenditures [If none, enter "0"; this item should be equal to Item 2, Row 20, Column (1)]		
12	Other additions and acquisitions (Please specify in the "Remarks" section on page 13.)		
13	Gross value of retirements and dispositions	<	>
14	Gross value (original cost) of fixed assets at end of year		
15	Accumulated depreciation and amortization at end of year		

ITEM 1B Report total sales, operating receipts and revenue - include value of all products sold, services rendered, or other receipts and revenues. See page 4 of the instruction manual for additional details regarding this item.

Row	Description	Enter industry code	Sales, operating receipts and revenue (1)	
			Mil	Thou
16	Total domestic sales, operating receipts, and revenue for the entire company			
	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 7 of instructions to complete column (1).			
17	Largest industry			
18	Second largest industry			
19	Third largest industry			

DEFINITIONS AND GENERAL INSTRUCTIONS

ITEM 2 – DOMESTIC CAPITAL EXPENDITURES DATA

Complete Item 2 for the capital expenditures reported in Item 1, 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, and aircraft;
 - Office equipment and machines, including computers;
 - Production machinery.

- Exclude*
- Expenditures for items that are expensed such as office supplies;
 - Computer software if considered intangible;
 - 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 1998 that cannot be classified under structures or equipment. (**Do not** report furniture and fixtures, capitalized computer software, and motor vehicles as OTHER; these are considered equipment for this survey.)

- Exclude*
- Cost of land and depletable assets;
 - Intangible assets (i.e. goodwill, patents, etc.).

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

NOTE: Furniture and fixtures, computers, and motor vehicles should not be reported as "Other". These should be reported as equipment for the purposes of this survey.

ITEM 2 Report the following domestic capital expenditures data for the entire company. Report in thousands of dollars. Exclude land.

Row	Capital expenditures from Item 1, Row 11	Total (1)		Structures (2)		Equipment (3)		Other (4)	
		Mil	Thou	Mil	Thou	Mil	Thou	Mil	Thou
20	Total capital expenditures [Total should be equal to Item 1A, Row 11, Column (1)]								
21	New capital expenditures (Include major additions, alterations, and capitalized repairs to existing structures)								
22	Used capital expenditures								

ITEM 3 List the items included in "Other" capital expenditures (Item 2, Row 20, Column 4) and report their value in thousands of dollars.

Row	Description (1)	(2)	
		Mil	Thou
30			
31			
32			

ITEM 4 For new capital expenditures reported in Item 2, Row 21, Column (1), 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 (see page 5 of the instruction manual for reporting capital leases). Report in thousands of dollars.

Row	TOTAL	(1)
		Mil
		Thou
41		

ITEM 5 Report the amount of capitalized interest incurred during the year to produce or construct assets reported as new capital expenditures in Item 2, Row 21, Column (1). Report in thousands of dollars.

Row	TOTAL	(1)
		Mil
		Thou
51		

ITEM 7 – CAPITAL EXPENDITURES BY TYPE OF STRUCTURE

DEFINITIONS AND GENERAL INSTRUCTIONS

Complete a separate Item 7 for each industry listed in Item 6 with expenditures for structures. If you skipped Item 6, enter the three-digit code from Page 16 in the industry category box below and complete the item for the expenditures reported in Item 2, column 2.

If you had expenditures for structures in more than 5 industries, **photocopy Item 7** for additional space. Enter your CFN on each page completed for Item 7. If you need additional lines to report types of structures for an industry, continue to the next Item 7 entering the same industry code.

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

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

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

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

ITEM 7	CAPITAL EXPENDITURES BY TYPE OF STRUCTURE	Enter your CFN (CENSUS FILE NUMBER)							
		from first line of mailing address: →							

Key Code	Enter industry category from Industry Category Code column of ITEM 6: →										
	Enter Structure Code From List (1)	Capital Expenditures for Structures (2)		Construction of New Facility		Acquisition of Existing Facility		Remodeling, Renovation, Modernization of Existing Facility		Other (9)	
		Mil	Thou	Own Employees (3)	Contract (4)	New (5)	Used (6)	Own Employees (7)	Contract (8)		
				Mil	Thou	Mil	Thou	Mil	Thou	Mil	Thou
710											
711											
712											
713											
714											
715											
716											
799	Total →										

ITEM 7 CAPITAL EXPENDITURES BY TYPE OF STRUCTURE

Enter your CFN (CENSUS FILE NUMBER) from first line of mailing address: →

Enter industry category from Industry Category Code column of ITEM 6: →

Key Code	Enter Structure Code From List (1)	Capital Expenditures for Structures (2)		Construction of New Facility		Acquisition of Existing Facility			Remodeling, Renovation, Modernization of Existing Facility		Other (9)		
		Mil	Thou	Own Employees (3)	Contract (4)	Mil	Thou	New (5)	Used (6)	Own Employees (7)	Contract (8)	Mil	Thou
710													
711													
712													
713													
714													
715													
716													
799	Total →												

ITEM 7 CAPITAL EXPENDITURES BY TYPE OF STRUCTURE

Enter industry category from Industry Category Code column of ITEM 6: →

Key Code	Enter Structure Code From List (1)	Capital Expenditures for Structures (2)		Construction of New Facility		Acquisition of Existing Facility			Remodeling, Renovation, Modernization of Existing Facility		Other (9)		
		Mil	Thou	Own Employees (3)	Contract (4)	Mil	Thou	New (5)	Used (6)	Own Employees (7)	Contract (8)	Mil	Thou
710													
711													
712													
713													
714													
715													
716													
799	Total →												

ITEM 7 CAPITAL EXPENDITURES BY TYPE OF STRUCTURE												Enter your CFN (CENSUS FILE NUMBER) from first line of mailing address: →									
Enter industry category from Industry Category Code column of ITEM 6: →																					
Key Code	Enter Structure Code From List (1)	Capital Expenditures for Structures (2)		Construction of New Facility		Acquisition of Existing Facility		Remodeling, Renovation, Modernization of Existing Facility		Other											
		Mil	Thou	Own Employees (3)	Contract (4)	New (5)	Used (6)	Own Employees (7)	Contract (8)	Mil	Thou										
710																					
711																					
712																					
713																					
714																					
715																					
716																					
799	Total →																				

ITEM 7 CAPITAL EXPENDITURES BY TYPE OF STRUCTURE												Enter your CFN (CENSUS FILE NUMBER) from first line of mailing address: →									
Enter industry category from Industry Category Code column of ITEM 6: →																					
Key Code	Enter Structure Code From List (1)	Capital Expenditures for Structures (2)		Construction of New Facility		Acquisition of Existing Facility		Remodeling, Renovation, Modernization of Existing Facility		Other											
		Mil	Thou	Own Employees (3)	Contract (4)	New (5)	Used (6)	Own Employees (7)	Contract (8)	Mil	Thou										
710																					
711																					
712																					
713																					
714																					
715																					
716																					
799	Total →																				

ITEM 8 - CAPITAL EXPENDITURES BY TYPE OF EQUIPMENT

DEFINITIONS AND GENERAL INSTRUCTIONS

Complete a separate Item 8 for each industry listed in Item 6 with expenditures for equipment. If you skipped Item 6, enter the three-digit code from Page 16 in the industry category box below and complete the item for the expenditures reported in Item 2, column 3.

If you had expenditures for equipment in more than 5 industries, **photocopy Item 8** for additional space. Enter your CFN on each page completed for Item 8. If you need additional lines to report types of structures for an industry, continue to the next Item 8 entering the same industry code.

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

ITEM 8 CAPITAL EXPENDITURES BY TYPE OF EQUIPMENT											
Enter your CFN (CENSUS FILE NUMBER) from first line of mailing address: →											
Enter industry category from Industry Category Code column of ITEM 6: →											
Key Code	Enter Equipment Code From List (1)	Capital Expenditures For Equipment (2)		New Equipment (3)		Used Equipment (4)		Other (5)			
		Mill	Thou	Mill	Thou	Mill	Thou	Mill	Thou	Mill	Thou
810											
811											
812											
813											
814											
815											
816											
899	Total →										

ITEM 8 CAPITAL EXPENDITURES BY TYPE OF EQUIPMENT										Enter your CFN (CENSUS FILE NUMBER) from first line of mailing address: →			
Enter industry category from Industry Category Code column of ITEM 6: →													
Key Code	Enter Equipment Code From List (1)	Capital Expenditures For Equipment (2)		New Equipment (3)		Used Equipment (4)		Other (5)		Mil	Thou	Mil	Thou
		Mil	Thou	Mil	Thou	Mil	Thou	Mil	Thou				
810													
811													
812													
813													
814													
815													
816													
899	Total →												

ITEM 8 CAPITAL EXPENDITURES BY TYPE OF EQUIPMENT										Enter industry category from Industry Category Code column of ITEM 6: →			
Enter industry category from Industry Category Code column of ITEM 6: →													
Key Code	Enter Equipment Code From List (1)	Capital Expenditures For Equipment (2)		New Equipment (3)		Used Equipment (4)		Other (5)		Mil	Thou	Mil	Thou
		Mil	Thou	Mil	Thou	Mil	Thou	Mil	Thou				
810													
811													
812													
813													
814													
815													
816													
899	Total →												

ITEM 8 CAPITAL EXPENDITURES BY TYPE OF EQUIPMENT									
Enter your CFN (CENSUS FILE NUMBER) from first line of mailing address: →									
Enter industry category from Industry Category Code column of ITEM 6: →									
Key Code	Enter Equipment Code From List (1)	Capital Expenditures For Equipment (2)		New Equipment (3)		Used Equipment (4)		Other (5)	
		Mil	Thou	Mil	Thou	Mil	Thou	Mil	Thou
810									
811									
812									
813									
814									
815									
816									
899	Total →								

ITEM 8 CAPITAL EXPENDITURES BY TYPE OF EQUIPMENT									
Enter industry category from Industry Category Code column of ITEM 6: →									
Key Code	Enter Equipment Code From List (1)	Capital Expenditures For Equipment (2)		New Equipment (3)		Used Equipment (4)		Other (5)	
		Mil	Thou	Mil	Thou	Mil	Thou	Mil	Thou
810									
811									
812									
813									
814									
815									
816									
899	Total →								

REPORTING PERIOD COVERED

a. Do the reported data cover the calendar year 1998?

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, 1998?

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, 1998?

97 1 YES

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

Month	Day	Year

c. Name of new operator/company

97c

Number and street

City

State

ZIP Code

REMARKS

98

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

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

Name of person to contact regarding this report (Please print or type)
(1)

Telephone number
(2)

FAX number
(3)

99

Signature of authorized official

Area code ()	Number -	Ext.
------------------	-------------	----------

Area code ()	Number -
------------------	-------------

Date

Please be sure to correct any name, address, and ZIP Code errors on the imprinted address on page 16 of this form booklet.

PLEASE RETURN YOUR COMPLETED FORM TO

Bureau of the Census
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.

1998 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 28 hours, averaging 5 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 the Associate Director of Administration/Comptroller, Attn: Paperwork Reduction Project 0607-0782, Room 3104, Federal Building 3, Bureau of the Census, Washington, DC 20233.

PURPOSE OF THE SURVEY

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

SECTION I

PART A – GENERAL INSTRUCTIONS

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

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

Reporting Entity – Report capital expenditures for all domestic operations of your enterprise, including subsidiaries and divisions. For this report, the terms enterprise and company are used interchangeably. An enterprise is a business, service, or membership organization consisting of one or more establishments under common ownership or control. It includes all establishments of subsidiary

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

Survey Period – Report data for the calendar year 1998. 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 13 of the report 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 1999. Otherwise, report for the fiscal year ending in 1998.

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 1998 reporting period, enter "0" in the appropriate cell(s).

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

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

Additional Forms – Photocopies of this form are acceptable. If you require additional forms, call 1-800-528-3049 or write to the Bureau of the Census, ACES Processing, 1201 East 10th Street, Jeffersonville, IN 47132-0001. Please include your 11 digit Census File Number (CFN) 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 Bureau of the Census, 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 16 of the report form, you may request an extension of time by writing to the address below (include your 11 digit CFN):

Bureau of the Census
1201 East 10th Street or call: 1-800-814-8385.
Jeffersonville, IN 47132-0001

Legal Authority and Confidentiality of Data – Response to this inquiry is required by law (Title 13, United States Code, Sections 182, 224, and 225). By Section 9 of the same law, your report to the Census Bureau is confidential. It will be seen only by sworn Census Bureau employees and used only for statistical purposes. The law also provides that copies retained in your files are immune from legal process.

Direct any **QUESTIONS** regarding this report form to the Bureau of the Census, 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 fixed 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;
- 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 with which capital projects are financed, 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, only that portion allocated to business use.

Exclude:

- the cost of maintenance and repairs 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;

Exclude – Continued

- items chargeable as current operating expenses such as cost of maintenance (including maintenance contracts), normal and ordinary repairs, and supplies;
- expenditures for intangible assets such as goodwill, patents, or copyrights;
- expenditures for geological and geophysical work by oil companies and similarly off-site mining or general exploration which are not capitalized;
- payments to others for structures and equipment acquired under operating leases or rented;
- 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 also be reported as structures.

Include:

- mechanical and electrical installations such as plumbing, electrical work, elevators, escalators, power plants, heating and cooling systems, sprinkler systems, environmental controls, intercom systems, and other similar building services;
- **site preparation**, including the demolition of buildings and outside construction of fixed structures or facilities such as sidewalks, highways and streets, parking lots, landscaping, utility connections, outdoor lighting, railroad tracks, airfields, piers, wharves and docks, telephone and telegraph lines, radio and television towers, water supply lines, sewers, water and signal towers, electric power distribution and transmission lines, petroleum and gas pipelines, and similar facilities which are built into or fixed to the land;
- installation of boilers, overhead hoists and cranes, blast furnaces, brick kilns, fractionating towers, overhead traveling cranes, shipways, and similar types of structures;

- fixed, largely site-fabricated equipment not housed in a building, primarily for petroleum refineries and chemical plants, but also including storage tanks and refrigeration systems;
- installation of construction materials placed inside a building and used to support production machinery; for example, concrete platforms, overhead steel girders, and pipes to carry liquids from storage tanks;
- drilling gas wells, including construction of offshore drilling platforms; digging and shoring mines, including constructing buildings at mine sites, and expenditures for constructing mine shafts and mining exploration;
- land improvements; exploration and development of mineral properties.

Exclude:

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

3. EQUIPMENT:

Include machinery, furniture and fixtures, computer software, computers, and motor vehicles used in the production and distribution of goods and services 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 are considered machinery and equipment **not** expenditures for structures.

Include:

- capitalized office equipment and machines; computers, furniture and fixtures for offices; cafeteria and warehouse equipment;
- computer software only if capitalized as part of a tangible asset; exclude if the purchase is considered intangible (e.g., licensing agreement) or if expensed such as office supplies;
- 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 FIXED ASSET DATA

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

Include:

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

Exclude:

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

ROWS:

10. Gross value (original cost) of fixed assets at beginning of year:

Report the original cost of fixed assets (excluding land) at the beginning of the year.

11. Total capital expenditures:

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

12. Other additions and acquisitions:

Report other fixed 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 13 of the report form.

13. Gross value of retirements and dispositions:

Report the original cost of fixed 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 (original cost) of fixed assets at end of year:

Report the original cost of fixed 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 fixed assets excluding land. Include charges against fixed assets acquired during the year.

16. Total 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. Industries with the highest domestic sales, operating receipts, and revenue:

Enter the industry category code(s) in which your company operated. If the company is involved in more than three industry activities, report those industries with the highest sales. See the "Industry Category Codes List" (page 7) for the appropriate 3-digit industry code(s). Central Administrative Office Activity Code 990 should not be used in this item. **(Report in thousands of dollars)**

ITEM 2 – DOMESTIC CAPITAL EXPENDITURES DATA

COLUMNS:

1. Total:

Report the value of total capital expenditures for fixed assets (excluding land) in Column (1). The figure in Column (1) should include structures, equipment, and other fixed assets. The value in Item 2, Row 20, Column (1) should be the same as Item 1, Row 11. **Report values in thousands of dollars. Enter zeroes where applicable.**

2. Structures:

Report the value of capital expenditures for structures in Column (2). The values in Column (2) should be **included in Column (1)**.

3. Equipment:

Report the value of capital expenditures for equipment in Column (3). The values in Column (3) should be **included in Column (1)**.

4. Other:

Report the value of depreciable and amortizable fixed assets that you are unable to categorize as structures or equipment in Column (4). The values in Column (4) should be **included in Column (1)**.

Include expenditures for construction-in-progress, leasehold improvements, and capitalized interest that you are unable to categorize as structures and equipment. Report land improvements as structures. Report furniture and fixtures, capitalized computer software, computers, and automobiles as equipment. This column **excludes** the cost of land and depletable assets. **Do not** report intangible assets.

ROWS:

20. Total capital expenditures:

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

21. 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 fixed assets. **Remodeling, renovation, or modernization** of existing facility should be reported as new structures.

22. 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 fixed assets.

ITEM 3 – OTHER CAPITAL EXPENDITURES

Describe fixed assets included as "Other" capital expenditures in Item 2, Row 20, Column (4). "Other" capital expenditures refer to depreciable and amortizable fixed assets that you were unable to categorize as structures or equipment.

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

ITEM 4 – CAPITAL LEASE ARRANGEMENTS

If your company leased new structures and/or equipment and the lease is capitalized by your company, report the cost or present value of the structures and equipment acquired in the survey year. Capital leases presume a sale and purchase of an asset, and are defined by the criteria in the **Statement of Financial Accounting Standards Board (FASB) Number 13**. This amount should be reported as capital expenditures in **Item 1, Row 11 and Item 2, Row 21**.

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 1, Row 11 and Item 2, Rows 20 and 21**.

ITEM 5 – CAPITALIZED INTEREST

Report the amount of capitalized interest incurred during the year to produce or construct assets reported as **new** capital expenditures, in Item 1, Row 11 and Item 2, Rows 20 and 21.

Capitalized interest is defined as interest charges on loans with which capital projects are financed, if consistent with the criteria in the **Statement of**

Financial Accounting Standards Board (FASB) Number 34. Capitalization occurs only during the period of time to get structures and equipment ready for their intended use (such as long term construction of a factory or equipment). **Do not** include interest paid to purchase a completed fixed asset.

ITEM 6 – CAPITAL EXPENDITURES BY INDUSTRY

Complete Item 6 for each industry in which the company had operations and made capital expenditures in 1998. Review the list of company activities printed to the left of the company name and address on the back page of the report form. These are the industries we expected your company to operate in during 1998. If we expected your operations to include more industry activities than are printed on the back page, we listed additional activities on a continuation sheet for item 6. If necessary, add, correct, or delete industry codes on the back page (and the continuation sheet if applicable) to reflect your company's operations in 1998. Refer to the list of INDUSTRY CATEGORY CODES (beginning on page 7 of this booklet) to update the list.

With the exception noted below, all companies should complete Item 6. Using the corrected list of company activities on the back page, report the data requested for each industry in which the company made capital expenditures in 1998. Complete a separate row for each industry.

Exception: If only one industry code was printed in the company activities section on the back page and this is the correct industry in which your company operated during 1998, check the box and skip to page 7.

In the "Industry Category Code" column, enter the industry code(s) in which your company made capital expenditures in 1998. List industries which account for the company's total capital expenditures reported in Item 2, Row 20, Column (1).

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 990.

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 those capital expenditures for total structures in Column (1); new structures in Column (2); used structures in Column (3); total equipment in Column (4); new equipment in Column (5); used equipment in Column (6); total other fixed assets in Column (7); other new fixed assets in Column (8); and other used fixed assets in Column (9). Include the value of assets acquired through capital lease arrangements in Columns (0) through (9).

ITEM 7 – CAPITAL EXPENDITURES BY TYPE OF STRUCTURE

Complete a separate Item 7 for each industry category listed in Item 6 with expenditures reported for structures. If you skipped Item 6, enter the three digit code located next to the company name and address and complete Item 7 for the expenditures reported in Item 2, Column 2.

If you had expenditures for structures in more than 5 industries, photocopy Item 7 for additional space. If you need additional lines to report types of structures for an industry, continue to the next Item 7 entering the same industry code.

Complete the columns as follows:

In Column (1), enter the code(s) from the list of "Structure Codes" (page 11 of the instructions) to select the primary function of the structures built or acquired for the industry.

In Column (2), enter the capital expenditures for each "structure code" listed in Column (1). **Combine expenditures for structures having the same code within each industry category code.** The total of Column (2) should be included in Item 2, Row 20, Column 2.

In Column (3), enter the expenditures for new structures built by your own employees. "Construction of New Facility" refers to new buildings and other structures not previously owned.

In Column (4), enter the expenditures for new buildings and other structures that were built on a contract basis. "Construction of New Facility" refers to new buildings and other structures not previously owned.

In Column (5), enter the expenditures for the acquisition of any new structure. "Acquisition of Existing Facility – New" refers to buildings and other structures which have been previously owned but have not been used or occupied.

In Column (6), enter the expenditures for the acquisition of any used structures. "Acquisition of Existing Facility – Used" refers to buildings and other structures which have been previously owned and occupied.

In Column (7), enter the expenditures for remodeling, renovation, and modernization of an existing structure performed by your own employees. Include additions to existing buildings, (such as a new wing) in Column (3).

In Column (8), enter the expenditures for remodeling, renovation, and modernization of an existing structure performed on a contract basis.

In Column (9), enter the expenditures not covered in Columns (3)–(8).

ITEM 8 – CAPITAL EXPENDITURES BY TYPE OF EQUIPMENT

Complete a separate Item 8 for each industry category listed in Item 6 with expenditures reported for equipment. If you skipped Item 6 enter the three digit code located next to the company name and address and complete Item 8 for the expenditures reported in Item 2, Column 3. Photocopies may be used if additional pages are needed.

Complete columns as follows:

In Column (1), enter the code(s) from the list of "Equipment Codes" (page 14 of the instructions) for each type of equipment acquired during the reporting period.

In Column (2), enter the capital expenditures for each "equipment code" listed in column (1). **Combine expenditures for equipment having the same code within each industry category code.** The total of Column (2) should be included in Item 2, Row 20, Column 3.

In Column (3), enter expenditures for new equipment. Include expenditures for equipment manufactured in-house (produced in the company for use by the company) and expenditures for enhancements to existing equipment.

In Column (4), enter expenditures for used equipment.

In Column (5), enter expenditures for other equipment not covered in Columns (2)–(4).

SECTION II – ACES INDUSTRY CATEGORY CODES LIST

INSTRUCTIONS

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

INDUSTRY CODE	DESCRIPTION	SIC CODE(S)	INDUSTRY CODE	DESCRIPTION	SIC CODE(S)
	AGRICULTURAL SERVICES, FORESTRY, AND FISHING			MANUFACTURING – Continued	
			260	PAPER AND ALLIED PRODUCTS	26
010	AGRICULTURAL PRODUCTION	01, 02	271	PUBLISHING AND PRINTING (excluding commercial printing)	271, 272, 273, 274, 276, 277, 278, 279
090	AGRICULTURAL SERVICES, FORESTRY, FISHING, HUNTING, AND TRAPPING (including animal hospitals)	07, 08, 09	275	COMMERCIAL PRINTING	275
	MINING		283	DRUGS	283
100	METAL MINING	10	289	CHEMICAL PRODUCTS (including industrial and agricultural chemicals, plastics materials, synthetic resins and rubber, paint, soap and toilet preparations)	281, 282, 284, 285, 286, 287, 289
120	COAL MINING	12			
131	CRUDE PETROLEUM, NATURAL GAS, NATURAL GAS LIQUIDS	131, 132	290	PETROLEUM REFINING AND RELATED PRODUCTS (including asphalt)	29
138	OIL AND GAS FIELD SERVICES	138	300	FABRICATED PLASTICS AND RUBBER PRODUCTS	30
140	MINING AND QUARRYING NONMETALLIC MINERALS	14	310	LEATHER AND LEATHER PRODUCTS	31
	CONSTRUCTION		320	STONE, CLAY, GLASS, AND CONCRETE PRODUCTS	32
150	BUILDING CONSTRUCTION CONTRACTORS AND OPERATIVES	15	331	STEEL WORKS, BLAST FURNACES, AND ROLLING MILLS	331
160	HEAVY CONSTRUCTION CONTRACTORS (including street and highway)	16	335	SMELTING, REFINING, ROLLING, DRAWING, AND EXTRUDING NONFERROUS METALS	333, 334, 335
170	SPECIAL TRADE CONTRACTORS	17	339	IRON AND STEEL FOUNDRIES, NONFERROUS FOUNDRIES, AND MISCELLANEOUS PRIMARY METAL PRODUCTS	332, 336, 339
	MANUFACTURING				
208	BEVERAGES	208	340	FABRICATED METAL PRODUCTS (except machinery and transportation equipment)	34
209	FOOD PRODUCTS (excluding beverages)	201, 202, 203, 204, 205, 206, 207, 209	357	COMPUTER AND OFFICE EQUIPMENT	357
210	TOBACCO PRODUCTS	21	359	INDUSTRIAL AND COMMERCIAL MACHINERY (except computer and office equipment)	351, 352, 353, 354, 355, 356, 358, 359
220	TEXTILE MILL PRODUCTS	22	360	COMMUNICATIONS EQUIPMENT AND ELECTRONIC COMPONENTS AND EQUIPMENT	36
230	APPAREL AND FINISHED TEXTILE PRODUCTS	23	371	MOTOR VEHICLES AND EQUIPMENT	371
240	WOOD AND LUMBER PRODUCTS	24	372	AIRCRAFT	372
250	FURNITURE AND FIXTURES	25	376	GUIDED MISSILES, SPACE VEHICLES AND PARTS	376

SECTION II - ACES INDUSTRY CATEGORY CODES LIST - Continued

INDUSTRY CODE	DESCRIPTION	SIC CODE(S)	INDUSTRY CODE	DESCRIPTION	SIC CODE(S)
	MANUFACTURING - Continued			WHOLESALE TRADE - Continued	
379	SHIP BUILDING AND REPAIR; RAILROAD EQUIPMENT; MOTORCYCLES; BICYCLES; AND OTHER TRANSPORTATION EQUIPMENT	373, 374, 375, 379	519	NONDURABLE GOODS (except groceries and petroleum products)	511, 512, 513, 515, 516, 518, 519
380	MEASURING, ANALYZING AND CONTROLLING INSTRUMENTS; PHOTOGRAPHIC, MEDICAL AND OPTICAL GOODS; WATCHES AND CLOCKS	38		RETAIL TRADE	
390	MISCELLANEOUS MANUFACTURED PRODUCTS (including jewelry; silverware; plated wire; musical instruments; dolls, toys and games; sporting equipment, fishing tackle, golf and tennis goods; baseball, football, basketball, and boxing equipment; roller skates, gymnasium and playground equipment; pool tables; bowling alleys and equipment; and pens, pencils and crayons and miscellaneous manufactured products, not elsewhere classified)	39	530	GENERAL MERCHANDISE STORES (including department stores)	53
	TRANSPORTATION, COMMUNICATIONS, ELECTRIC, GAS, AND SANITARY SERVICES		540	FOOD STORES	54
400	RAILROAD TRANSPORTATION	40	560	APPAREL AND ACCESSORY STORES; SHOE STORES	56
410	LOCAL, SUBURBAN AND INTERURBAN HIGHWAY PASSENGER TRANSPORTATION	41	599	OTHER RETAIL DEALERS (including building materials; hardware and garden supply; mobile home dealers; motor vehicle dealers; gasoline service stations; auto/home supply stores; home furniture, furnishings, and equipment stores; eating and drinking places; drug stores; nonstore retailers; fuel dealers; florists; tobacco stores; news dealers; optical good stores; and miscellaneous specialized merchandise retail stores, not elsewhere classified)	52, 55, 57-59
420	MOTOR FREIGHT TRANSPORTATION; WAREHOUSING	42		FINANCE, INSURANCE, AND REAL ESTATE	
440	WATER TRANSPORTATION (including boat cleaning and rental)	44	601	CENTRAL RESERVE DEPOSITORY INSTITUTIONS	601
450	AIR TRANSPORTATION (including aircraft cleaning, repair, and air courier services)	45	602	COMMERCIAL BANKS	602
460	PIPELINES (use code 492 for natural gas pipelines)	46	603	SAVINGS INSTITUTIONS (including savings and loans and savings banks)	603
470	TRANSPORTATION SERVICES (including travel agencies)	47	606	CREDIT UNIONS	606
481	TELEPHONE AND OTHER COMMUNICATIONS SERVICES (see code 271 for newspaper publishing and printing)	481, 482, 489	609	OTHER DEPOSITORY INSTITUTIONS	608, 609
483	RADIO AND TELEVISION BROADCASTING STATIONS, CABLE AND OTHER PAY T.V.	483, 484	610	NONDEPOSITORY CREDIT INSTITUTIONS (including financial institutions leasing assets as the lessor under operating leases)	61
491	ELECTRIC POWER GENERATION, TRANSMISSION AND DISTRIBUTION	491	620	SECURITIES AND COMMODITY BROKERS AND SERVICES	62
492	GAS TRANSMISSION, DISTRIBUTION, AND STORAGE (including natural gas pipelines)	492	631	LIFE INSURANCE CARRIERS	631
493	COMBINATION ELECTRIC AND GAS, AND OTHER UTILITY SERVICES	493	639	INSURANCE CARRIERS (except life)	632, 633, 635, 636, 637, 639
499	WATER SUPPLY AND SANITARY SERVICES (including steam and air conditioning supply, and irrigation systems)	494, 495, 496, 497	640	INSURANCE AGENTS, BROKERS, AND SERVICE	64
	WHOLESALE TRADE		650	REAL ESTATE OFFICES	65
501	MOTOR VEHICLES, PARTS, AND SUPPLIES	501	670	HOLDING, CHARITABLE TRUSTS, AND OTHER INVESTMENT OFFICES	67
509	DURABLE GOODS (except motor vehicles)	502, 503, 504, 505, 506, 507, 508, 509		HEALTH SERVICES	
514	GROCERIES	514	801	OFFICES AND CLINICS OF DOCTORS OF MEDICINE AND OSTHEOPATHY	801, 803
517	PETROLEUM PRODUCTS	517	802	OFFICES AND CLINICS OF DENTISTS	802
			804	OFFICES AND CLINICS OF OTHER HEALTH PRACTITIONERS	804
			805	NURSING AND PERSONAL CARE FACILITIES	805

SECTION II – ACES INDUSTRY CATEGORY CODES LIST – Continued

INDUSTRY CODE	DESCRIPTION	SIC CODE(S)	INDUSTRY CODE	DESCRIPTION	SIC CODE(S)
	HEALTH SERVICES – Continued			SERVICES (EXCEPT HEALTH SERVICES) – Continued	
806	HOSPITALS	806	810	LEGAL SERVICES	81
808	HOME HEALTH CARE SERVICES	808			
809	OTHER HEALTH CARE AND ALLIED SERVICES (including medical and dental laboratories)	807, 809	820	EDUCATIONAL SERVICES AND LIBRARIES	82
	SERVICES (EXCEPT HEALTH SERVICES)		830	SOCIAL SERVICES (including child day care and residential care)	83
700	HOTELS AND LODGING PLACES (including hotel casinos)	70	840	MUSEUMS, ART GALLERIES, BOTANICAL GARDENS, AND ZOOS	84
720	PERSONAL SERVICES (including laundry, beauty and barber shops; shoe repair; portrait studios; and funeral homes)	72	860	MEMBERSHIP AND RELIGIOUS ORGANIZATIONS (including business, professional, and labor unions)	86
735	EQUIPMENT RENTAL AND LEASING (automotive – use code 751; computer – use code 737; boat – use code 440; and recreation equipment – use code 790)	735	870	ENGINEERING, ACCOUNTING, RESEARCH, AND MANAGEMENT SERVICES	87
737	COMPUTER PROGRAMMING, DATA PROCESSING AND OTHER COMPUTER SERVICES (including computer rental and repair)	737	890	MISCELLANEOUS SERVICES (including advertising writers; radio and t.v. announcers; artists; authors; chemists; geologists; inventors; music arrangers; newspaper columnist; nuclear consultants not associated with laboratories; weather forecasters; and other services, not elsewhere classified)	89
739	BUSINESS SERVICES (including advertising, collection agencies, photographic studios, building maintenance, personnel supply, security, and business services, not elsewhere classified)	731, 732, 733, 734, 736, 738		CENTRAL ADMINISTRATIVE OFFICE ACTIVITY	
751	AUTOMOTIVE AND TRUCK RENTAL AND LEASING (financial institutions leasing assets as the lessor under operating leases – use code 610)	751	990	CENTRAL ADMINISTRATIVE OFFICE ACTIVITY UNALLOCATED TO OTHER INDUSTRY CATEGORIES	N/A
759	OTHER AUTOMOTIVE SERVICES (including repair shops and parking lots)	752, 753, 754			
760	REPAIR SERVICES (automotive – use code 759; aircraft – use code 450; and computer – use code 737)	76			
780	MOTION PICTURES, MOVIE THEATERS, VIDEO TAPE RENTALS	78			
790	AMUSEMENT AND RECREATION SERVICES (including recreation equipment rental)	79			

SECTION III – ACES STRUCTURE CODES LIST INSTRUCTIONS

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

MAJOR CATEGORY STRUCTURE TITLES

RESIDENTIAL BUILDINGS
HOTELS AND MOTELS
INDUSTRIAL BUILDINGS
OFFICES
COMMERCIAL BUILDINGS
HEALTH CARE
AMUSEMENT AND RECREATIONAL FACILITIES
TRANSPORTATION FACILITIES
UTILITY STRUCTURES AND FACILITIES
OTHER BUILDINGS
MINE SHAFTS AND WELLS
OTHER NONBUILDING STRUCTURES

1998 ACES STRUCTURE CODES LIST

STRUCTURE CODE	DESCRIPTION	STRUCTURE CODE	DESCRIPTION
	RESIDENTIAL BUILDINGS		COMMERCIAL BUILDINGS – Continued
111	Residential Structures Apartment buildings, condominiums, single family houses, and townhouses	154	Warehouses and Distribution Centers (except Passenger) Commercial and storage warehouses, distribution buildings, greenhouses, grain elevators, silos, and mini-storage buildings
112	Manufactured (Mobile) Homes	155	Other Commercial Stores/Buildings, Not Elsewhere Classified Drug, pharmacy, electric, computer, clothing, jewelry, furniture, and office supply stores Beauty salons, florists and nursery-plant shops, dry cleaners, Laundromats, pawnshops, photo studios, repair shops, hardware and lumber stores, crematories and funeral homes, animal shelters, and veterinary clinics
	HOTELS AND MOTELS		HEALTH CARE
121	Hotels, Motels, and Inns Hotels, Hotel/Casino's, Motels, and Inns Resort, ski, and park lodgings	161	Hospitals General, mental, and infirmary hospitals
	INDUSTRIAL BUILDINGS	162	Special Care Facilities Convalescent/nursing homes, rest homes with medical facilities, adult daycare centers, hospices, battered spouse and child facilities, homeless shelters, drug clinics, rehabilitation centers, institutional buildings, and sanatoriums
131	Manufacturing, Processing, and Assembly Plants Manufacturing, processing, and assembly plants Industrial buildings, factories, production, and laboratory facilities		AMUSEMENT AND RECREATIONAL FACILITIES
132	Industrial Nonbuilding Structures Chemical complexes/facilities, petroleum refineries, and cement plants Industrial incinerators, ovens, and kilns	171	Amusement and Recreational Facilities Amusement facilities/rides, theme parks, arcades, arenas, amphitheaters, pavilions, parks, concert and dance halls, opera houses, fraternal and banquet halls, community/trade/convention centers, theaters, motion picture/TV/cable studios, and casinos Noneducational gyms, athletic field houses, coliseums, stadiums, swimming pools, and auditoriums Fitness centers, health clubs, YMCA's, racquetball, tennis, and other outdoor courts/fields Golf courses, country clubs, driving ranges, race tracks, bowling alleys, billiard halls, and rifle ranges
	OFFICES		TRANSPORTATION FACILITIES
141	Office, Bank, and Professional Buildings Administration, offices, and professional buildings Banks, credit unions, building/saving and loan offices, and other financial institutions Computer centers Motion picture, TV, and radio multi-media offices	181	Air, Land, and Water Transportation Facilities Passenger and freight terminals Runways, hangers, maintenance and storage facilities, and traffic towers Bus, railroad, taxi, and truck maintenance, service, storage, and garage facilities Railroad, light rail, monorail, subway and streetcar facilities, tracks, and tunnels Docks, piers, wharfs, marinas, and dry docks
142	Medical Offices Medical, doctor, and dentist offices Clinics, health centers, and medical laboratories		
	COMMERCIAL BUILDINGS		
151	Automotive Facilities Auto, truck, and motorcycle dealerships Auto and truck parts/service/repair/rental facilities Filling stations, car washes, and parking garages		
152	Stores – Food Related Bakeries, coffee shops, delicatessens Restaurants, bars/nightclubs, cafes, cocktail lounges, diners, cafes, cafeterias, and fast food stores Convenience stores, grocery stores, supermarkets, food markets, and liquor/beer stores		
153	Multi-Retail Stores Department stores, shopping malls/plazas/centers, town centers, and retail warehouses		

1998 ACES STRUCTURE CODES LIST – Continued

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

SECTION III – ACES EQUIPMENT CODES LIST INSTRUCTIONS

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

MAJOR CATEGORY EQUIPMENT TITLES

INFORMATION-PROCESSING EQUIPMENT

INDUSTRIAL EQUIPMENT

TRANSPORTATION EQUIPMENT

ENERGY, ELECTRICAL, AND RELATED EQUIPMENT

MISCELLANEOUS EQUIPMENT

OTHER EQUIPMENT NOT LISTED ELSEWHERE

1998 ACES EQUIPMENT CODES LIST

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

1998 ACES EQUIPMENT CODES LIST – Continued

EQUIPMENT CODE	DESCRIPTION	EQUIPMENT CODE	DESCRIPTION
324	<p>INDUSTRIAL EQUIPMENT – Continued Ventilation, Heating, Air-Conditioning, Commercial Refrigeration, and Other General Purpose Machinery Air-conditioning and warm air heating combination units Commercial and industrial refrigeration and freezer equipment Heating boilers Refrigerated counter and display cases Snow making machinery Pumps and compressors Measuring and dispensing pumps, including service station pumps Air and gas compressors Industrial and commercial-type fans Industrial-type furnaces and gas fireplaces Elevators and moving stairways Conveyors and conveying equipment Overhead traveling cranes, hoists, and monorail systems Industrial trucks, tractors, and stackers Packaging machinery Welding and soldering equipment Power-driven hand tools Scales and balances (nonlaboratory)</p>		<p>ENERGY, ELECTRICAL, AND RELATED EQUIPMENT 341 Engine, Turbine, and Power Transmission Equipment Turbines Power transmission equipment Internal combustion engines (excluding automotive and aircraft) Turbine generator set units Gears, speed changers, and industrial high-speed drives</p>
331	<p>TRANSPORTATION EQUIPMENT 331 Cars and Light Trucks Automobile and light duty trucks and utility vehicles Light duty vans, minivans, and motor homes Pick-up trucks and sport utility vehicles</p>		<p>342 Electrical Transmission and Distribution Equipment Power, distribution, and specialty transformers Electric motors, generators, and motor generator sets Switchgear and switchboard apparatus Relays, motor starters, and controllers</p>
332	<p>332 Heavy Duty Trucks Heavy duty trucks, buses, and motor homes</p>		<p>343 Electrical Equipment, NEC Commercial, industrial, and institutional electric lighting fixtures Household-type appliances Fiber-optic cable and current-carrying wiring devices Storage batteries Capacitors Resistors Microprocessors Printed circuit boards Computer modems</p>
333	<p>333 Aerospace Products and Parts Complete aircraft, missiles, space vehicles, and auxiliary equipment Aerospace engines and propulsion units Crop dusting apparatus</p>		<p>344 Mining and Oil and Gas Field Machinery and Equipment Coal breakers and crushers Mining cars Core and rock drills Underground mining machinery and equipment Derricks Water well drilling machinery</p>
334	<p>334 Other Transportation Equipment Truck, automobile, and utility trailers Conversion vans Travel trailers, campers, and pickup coaches Caps (covers) for mounting on pickup trucks Motor vehicle gasoline engines and parts Ambulances, motorcycles, bicycles, armored vehicles, all-terrain vehicles, golf carts and snowmobiles Locomotives, locomotive frames and parts Railroad, street, and rapid transit cars Rail layers, ballast distributors, and rail tamping equipment, and railway track maintenance equipment Ships, barges, and boats, excluding oil and gas platforms</p>		<p>345 Floating Oil and Gas Drilling and Production Platforms 346 Nuclear Fuel Uranium and services for conversion, enrichment, and fabrication</p>

1998 ACES EQUIPMENT CODES LIST – Continued

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

FORM **ACE-1(S)**
(1-28-99)

1998 ANNUAL CAPITAL EXPENDITURES SURVEY

Industry Category Codes:

Printed above are the industries in which we believe your company operates. If necessary, correct the above industry category code(s) to reflect your company's operations.

Refer to the list of industry codes and descriptions beginning on page 7 of the Instructions, Definitions, and Codes List manual.

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

NOTICE – Response to this inquiry is **required by law (Title 13, U.S. Code)**. By section 9 of the same law, your report to the Census Bureau is confidential. It may be seen only by sworn Census employees and may be used only for statistical purposes. The law also provides that copies retained in your files are immune from legal process.

Respondents are not required to respond to any information collection unless it displays a valid approval number from the Office of Management and Budget. This 8-digit number appears at the top of this page.

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

FROM THE DIRECTOR
BUREAU OF THE CENSUS

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

The Census Bureau's Annual Capital Expenditures Survey is a key source of information about our country's economic performance. Your company may find the survey results about trends in capital expenditures useful for identifying business opportunities, product development, and business planning.

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

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

Please review the instructions, complete the form, and return it within 30 days. The instructions can assist you on how to report for each item. Returning your form promptly helps us keep follow-up costs down. If you have any questions or comments, please call us toll-free at **1-800-528-3049**.

Thank you in advance for your cooperation.

Sincerely,



Kenneth Prewitt

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, and agricultural services. Agricultural production should be excluded.
- SURVEY PERIOD – Report data for calendar year 1998. **Refer to page 1 of the instruction manual if your records are on a fiscal year basis.**
- **If your company ceased operations during the survey year, complete the form for the period of time the company was in operation.**

- Reasonable estimates are acceptable.

- Report dollar values rounded to thousands.

Example: If figure is	Mil	Thou
\$179,125,628.00 report →	179	126

- Please complete and return the form in the envelope provided by the due date shown on the top of the page with your mailing address. **To request another survey form or an extension of time for filing, call 1-800-814-8385** or write to the address below (please include your Census File Number (CFN) located on the top line of the mailing address):
Bureau of the Census
1201 East Tenth Street
Jeffersonville, IN 47132-0001

- 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 FIXED ASSET DATA

FIXED 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;
 - Current assets such as inventories, cash, and accounts receivable;
 - Assets of foreign operations;
 - Assets leased to others under capital lease arrangements;
 - Intangible assets such as patents, copyrights, trademarks, franchises, and goodwill.

CAPITAL EXPENDITURES – All capitalized costs during 1998 for both new and used structures and equipment chargeable to fixed 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 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;
 - Estimated cost of assets acquired under capital leases entered into during the survey year;
 - Expenditures for capitalized improvements made to assets leased from others (leasehold improvements);
 - Expenditures for developmental and exploratory drilling activities, including intangible drilling costs;
 - Capitalized interest charges on loans with which capital projects are financed, if consistent with the Statement of Financial Accounting Standards Board (FASB) Number 34;
 - Value of assets expensed as permitted under Section 179 of the U.S. Internal Revenue Code.
 - Expenditures for land development and improvement, including demolition of buildings, land servicing, and site preparation.

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

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

ITEM 1B – SALES, OPERATING RECEIPTS, AND REVENUES

- Include*
- 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.

PLEASE READ THE ABOVE DEFINITIONS AND GENERAL INSTRUCTIONS BEFORE ANSWERING THE FOLLOWING QUESTIONS

- a. Did this enterprise own any fixed assets during 1998?
 01 1 YES – Continue 2 NO – Skip to "Ownership Information" on Page 9.
- b. Did this enterprise make any capital expenditures during 1998?
 02 1 YES – Continue 2 NO – Complete Item 1, then skip to Page 9.

ITEM 1A Report capital expenditures for all domestic operations of your enterprise, including subsidiaries and divisions. For this report, the terms enterprise and company are used interchangeably. An enterprise is a business, service, or membership organization consisting of one or more establishments under common ownership or control. It includes all establishments of subsidiary companies, where there is more than 50 percent ownership, as well as establishments of firms which the enterprise has the power to direct or cause the direction of management and policies. **Holding companies should report for the entire corporation, including all subsidiaries under their ownership.** If you cannot report consolidated data for the entire enterprise, call 1-800-528-3049 to arrange for special handling. If your company was bought by another company during 1998, complete the form for the part of the year prior to the sale, and enter the name and address of the new owner in the "Ownership Information" section on page 9.

Report the following fixed asset data for the entire company. Report in thousands of dollars. Exclude land.

Row	Description	(1)	
		Mil	Thou
10	Gross value (original cost) of fixed assets at beginning of year		
11	Total capital expenditures [If none, enter "0"; this item should be equal to Item 2, Row 20, Column (1)]		
12	Other additions and acquisitions (Please specify in the "Remarks" section on page 9.)		
13	Gross value of retirements and dispositions	<	>
14	Gross value (original cost) of fixed assets at end of year		
15	Accumulated depreciation and amortization at end of year		

ITEM 1B Report total sales, operating receipts and revenue – include value of all products sold, services rendered, or other receipts and revenues. See page 4 of the instruction manual for additional details regarding this item.

Row	Description	Enter industry code	Sales, operating receipts and revenue (1)	
			Mil	Thou
16	Total domestic sales, operating receipts, and revenue for the entire company			
	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 7 of instructions to complete column (1).			
17	Largest industry			
18	Second largest industry			
19	Third largest industry			

DEFINITIONS AND GENERAL INSTRUCTIONS

ITEM 2 – DOMESTIC CAPITAL EXPENDITURES DATA

Complete Item 2 for the capital expenditures reported in Item 1, 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, and aircraft;
 - Office equipment and machines, including computers;
 - Production machinery.

- Exclude*
- Expenditures for items that are expensed such as office supplies;
 - Computer software if considered intangible;
 - 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 1998 that cannot be classified under structures or equipment. (**Do not** report furniture and fixtures, capitalized computer software, and motor vehicles as OTHER; these are considered equipment for this survey.)

- Exclude*
- Cost of land and depletable assets;
 - Intangible assets (i.e. goodwill, patents, etc.).

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

NOTE: Furniture and fixtures, computers, and motor vehicles should not be reported as "Other". These should be reported as equipment for the purposes of this survey.

ITEM 2 Report the following domestic capital expenditures data for the entire company. Report in thousands of dollars. Exclude land.

Row	Capital expenditures from Item 1, Row 11	Total (1)		Structures (2)		Equipment (3)		Other (4)	
		Mil	Thou	Mil	Thou	Mil	Thou	Mil	Thou
20	Total capital expenditures [Total should be equal to Item 1A, Row 11, Column (1)]								
21	New capital expenditures (Include major additions, alterations, and capitalized repairs to existing structures)								
22	Used capital expenditures								

ITEM 3 List the items included in "Other" capital expenditures (Item 2, Row 20, Column 4) and report their value in thousands of dollars.

Row	Description (1)	(2)	
		Mil	Thou
30			
31			
32			

ITEM 4 For new capital expenditures reported in Item 2, Row 21, Column (1), 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 (see page 5 of the instruction manual for reporting capital leases). Report in thousands of dollars.

41 **TOTAL** _____

ITEM 5 Report the amount of capitalized interest incurred during the year to produce or construct assets reported as new capital expenditures in Item 2, Row 21, Column (1). Report in thousands of dollars.

51 **TOTAL** _____

ITEM 7 – CAPITAL EXPENDITURES BY TYPE OF STRUCTURE

DEFINITIONS AND GENERAL INSTRUCTIONS

Complete a separate Item 7 for each industry listed in Item 6 with expenditures for structures. If you skipped Item 6, enter the three-digit code from page 12 in the industry category box below and complete the item for the expenditures reported in Item 2, column 2.

If you had expenditures for structures in more than one industry, or need additional lines to report types of structures for an industry, photocopy Item 7 for additional space. Enter your CFN on each page completed for Item 7.

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

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

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

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

ITEM 7 CAPITAL EXPENDITURES BY TYPE OF STRUCTURE Enter your CFN (CENSUS FILE NUMBER) from first line of mailing address: _____

Enter industry category from Industry Category Code column of ITEM 6: _____

Key Code	Enter Structure Code From List (1)	Capital Expenditures for Structures (2)		Construction of New Facility		Acquisition of Existing Facility			Remodeling, Renovation, Modernization of Existing Facility			Other		
		Mil	Thou	Own Employees (3)	Contract (4)	New (5)	Used (6)	Own Employees (7)	Contract (8)	Mil	Thou	Mil	Thou	
710														
711														
712														
713														
714														
715														
716														
799	Total													

ITEM 8 – CAPITAL EXPENDITURES BY TYPE OF EQUIPMENT

DEFINITIONS AND GENERAL INSTRUCTIONS

Complete a separate Item 8 for each industry listed in Item 6 with expenditures for equipment. If you skipped Item 6, enter the three-digit code from Page 12 in the industry category box below and complete the item for the expenditures reported in Item 2, column 3.

If you had expenditures for equipment in more than one industry, or need additional lines to report types of equipment for an industry, **photocopy Item 8** for additional space. Enter your CFN on each page completed for Item 8.

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

ITEM 8 CAPITAL EXPENDITURES BY TYPE OF EQUIPMENT											
Enter your CFN (CENSUS FILE NUMBER) from first line of mailing address: →											
Enter industry category from Industry Category Code column of ITEM 6: →											
Key Code	Enter Equipment Code From List (1)	Capital Expenditures For Equipment (2)		New Equipment (3)		Used Equipment (4)		Other (5)			
		Mill	Thou	Mill	Thou	Mill	Thou	Mill	Thou	Mill	Thou
810											
811											
812											
813											
814											
815											
816											
899	Total →										

REPORTING PERIOD COVERED

a. Do the reported data cover the calendar year 1998?

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, 1998?

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, 1998?

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

Month	Day	Year

c. Name of new operator/company

Number and street

97c

City

State

ZIP Code

REMARKS

98

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

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

Name of person to contact regarding this report. (Please print or type)
 (1)

Telephone number
 (2)

FAX number
 (3)

99

Signature of authorized official

Area code Number Ext.

Area code Number

Date

Please be sure to correct any name, address, and ZIP Code errors on the imprinted address on page 12 of this form booklet.

PLEASE RETURN YOUR COMPLETED FORM TO

Bureau of the Census
 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-2**
(1-28-99)

U.S. DEPARTMENT OF COMMERCE
BUREAU OF THE CENSUS

1998 ANNUAL CAPITAL EXPENDITURES SURVEY

NOTICE – Response to this inquiry is **required by law (Title 13, U.S. Code)**. By section 9 of the same law, your report to the Census Bureau is confidential. It may be seen only by sworn Census employees and may be used only for statistical purposes. The law also provides that copies retained in your files are immune from legal process.

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

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

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

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

Respondents are not required to respond to any information collection unless it displays a valid approval number from the Office of Management and Budget. This 8-digit number appears at the top of this page.

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

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

Report capital expenditures your business made during the 1998 reporting period. If your business did not make any capital expenditures enter "0" on the appropriate line(s).	Capital Expenditures for 1998	
	Thousands	Dollars
a. Total Capital Expenditures <i>(The sum of lines b, c, d, and e should equal the value reported in line a.)</i>	201	
b. New Structures (Include major additions, alterations, and capitalized repairs to existing structures)	212	
c. Used Structures	222	
d. New Equipment	213	
e. Used Equipment	223	

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

Report the estimated cost of assets acquired under capital lease arrangements entered into during the year. Exclude the value of structures and equipment which you rent and periodic payments made for leased structures and equipment. <i>(For additional information see Item 2 on page 2 of the Instructions and Definitions sheet.)</i>	Capital Lease Arrangements for 1998	
	Thousands	Dollars
	411	

ANNUAL CAPITAL EXPENDITURES SURVEY

FROM THE DIRECTOR
BUREAU OF THE CENSUS

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

The Census Bureau's Annual Capital Expenditures Survey is a key source of information about our country's economic performance. Your company may find the facts about trends in capital expenditures useful for identifying business opportunities, product development, and business planning.

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

In order to provide current and useful statistics for small, cyclical, and changing businesses, we need your information whether or not you made capital expenditures in calendar year 1998.

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

Please review the instructions, complete the form, and return it within 30 days. The instructions can assist you on how to report for each item. Returning your form promptly helps us keep follow-up costs down. If you have any questions or comments, please call us toll-free at **1-800-528-3049**.

Thank you in advance for your cooperation.

Sincerely,



Kenneth Prewitt

Enclosure

1998 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 the Associate Director of Administration/Comptroller, Attn: Paperwork Reduction Project 0607-0782, Room 3104, Federal Building 3, Bureau of the Census, Washington, DC 20233.

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 1998. 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 1998 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 Bureau of the Census, 1201 East 10th Street, Jeffersonville, IN 47132-0001 or fax to 1-800-438-8040. Make a copy of the completed report form for your company records.

Filing Extensions – If you cannot complete the survey by the date shown on the front of the form, request an extension of time by writing to the Bureau of the Census, 1201 East 10th Street, Jeffersonville, IN 47132-0001 or call 1-800-814-8385. Please reference your Census File Number (CFN) located on the top line of the mailing address.

Legal Authority and Confidentiality of Data – Response to this inquiry is required by law (Title 13, United States Code, Sections 182, 224, and 225). By Section 9 of the same law, your report to the Census Bureau is confidential. The data will be seen only by sworn Census Bureau employees and used only for statistical purposes. The law also provides that copies retained in your files are immune from legal process.

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

HOW TO REPORT

Report capital expenditures in dollar values rounded to thousands.

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

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

Item 1

CAPITAL EXPENDITURES – Report expenditures made during the year to purchase structures and equipment for use in your business. Records are ordinarily maintained for these expenditures since they are required to be depreciated for tax purposes. Include the estimated cost of assets acquired as the lessee under capital lease arrangements entered into during the year. See Item 2 instructions below for additional information on capital leases. Assets which your company expenses 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, 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 buildings, offices, and other structures which have been previously owned and occupied, secondhand machinery and equipment, and other used structures and equipment.

If you have any questions about what to report or how to classify specific fixed assets, please call us on 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 1998, 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 it to us on 1-800-438-8040.

