GENERAL INSTRUCTIONS

We estimate that it will take from 2 to 6 hours to complete this form, with almost 3.4 hours being the average. This includes time to read instructions, develop or assemble material, conduct tests, organize and review the information, and maintain and report the information. Send comments regarding this burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden, to: Paperwork Project 0607-0897, U.S. Census Bureau, 4600 Silver Hill Road, AMSD-3K138, Washington, D.C. 20233. You may e-mail comments to Paperwork@census.gov; use “Paperwork Project 0607-0897” as the subject.

If you require an extension of time to complete this report or if there are any other questions regarding this report, please –

- Visit our website at econhelp.census.gov, or
- Call 1-800-233-6136 for toll-free assistance, 8:00 a.m. to 6:00 p.m., Eastern Time, Monday through Friday, or
- Write to the U.S. Census Bureau, 1201 Tenth Street, Jeffersonville, IN 47134-0001

Please include the 11-digit Census File Number (CFN) shown in the address box of the report form with any correspondence.

Respondents are required to respond to any information collection unless it does not display a valid approval number from the Office of Management and Budget (OMB). The OMB 8-digit number appears in the upper right corner of this questionnaire.

Report all value figures in thousands of dollars, total plant hours in thousands of hours, and all electricity quantity figures in thousands of kilowatt-hours for the manufacturing establishment.

When actual book figures cannot be provided without high cost to your company, reasonable amounts of estimating or prorating are acceptable.

DEFINITION OF ESTABLISHMENT AND MANUFACTURING ACTIVITY

- An establishment is generally a single physical location where business is conducted or where services or industrial operations are performed. Further clarification is provided in the General Instructions.

- Manufacturing activity involves the mechanical, physical, or chemical transformation of materials, substances, or components into new products.

The assembling of component parts of manufactured products is considered manufacturing, except in cases where the activity is appropriately classified in Sector 23, Construction.

Report separate data for each establishment.

A. Who Should Report

The Economic Census covering the manufacturing sector is conducted under an Act of Congress (Title 13, United States Code) which requires that a report be filed by every manufacturer who receives a report form.

If your company consists of a single establishment, you may ignore the multi-establishment instructions. If an establishment that is not in operation receives a report form, return the form with a notation of its condition in item 3 Operational Status. If the establishment had custodial employees, capital expenditures, inventories, or any shipments from inventories, these should be reported in the proper section.

Since separate data will be published for industries and States, separate reports are required for each manufacturing establishment (plant).

An establishment is a single physical location where manufacturing is performed. If your company operates at different physical locations, even if they are producing the same line of goods, a separate report must be filed for each location.

If your company operates in two or more distinct lines of manufacturing at the same location, a separate report must be filed for each activity.

B. Manufacturing Activities

Report all activities (manufacturing, fabricating, processing, and assembling) conducted within the establishment.

INCLUDE

- Maintenance of plant and equipment
- Recycling and shipping activities
- Warehousing and storage
- Research
- Recordkeeping
- Health and Safety
- Cafeteria and other services if operated as separate establishments

EXCLUDE

- Sales branches and sales offices
- Research laboratories
- Retail stores
- Mining activities, and general administrative offices

The Manufacturing Sector also includes establishments engaged in the following activities:

- Apparel jobbing and contracting
- Assembling from purchased components
• Commission processing of materials owned by others
• Job casting, stamping, and machining
• Lapidary work
• Machine shops, including those operating on a job-order basis
• Manufacturing and delivering ready-mixed concrete
• Milk pasteurizing and bottling
• Plating, galvanizing, polishing, etc., of materials owned by others
• Poultry dressing
• Printing book, periodical, etc.
• Sawmills
• Seafoods, fresh-packaged or frozen
• Wood preserving

If your company is engaged in one or more of the activities listed below, additional instructions on reporting Value of Shipments will be included on the report form in item 22.

Meatpacking
Dairies and Bakeries
Canning and Seafood Packagers
Liquor Distilling
Tobacco Manufactures
Textile Mills
Knitting Mills
Garment Manufactures
Sawmills
Pulp Mills
Paper and Board Mills
Printers
Shipbuilding and Repair
Aerospace Industries

WHAT PERIOD SHOULD EACH REPORT COVER?
• Each report should cover the calendar year 2012.
• If book records are not on a calendar-year basis, carefully prepared estimates are acceptable.
• If your fiscal year covers at least 10 months of calendar-year 2012, and reporting on a calendar-year basis involves considerable cost, you may report on a fiscal-year basis. However, all payroll and hours-worked figures should relate to the calendar year rather than the fiscal year. (Use calendar-year payroll records from your tax records.)
• If an establishment began to operate or ceased to operate during 2012, report only the part of the year that the establishment was in operation.
• If the operator changed during the year, report only for that part of the year that your company operated the establishment. Report in item 3 the appropriate information on changes in operator or operational status.
• Specify in the certification, item 30, the exact period that the report covers.

MULTI-ESTABLISHMENT COMPANIES ONLY
If any of the items requested are maintained in your records only at a divisional or company level, allocate their costs to each establishment for which you received a questionnaire.

DETAILED INSTRUCTIONS FOR SELECTED ITEMS

Item 5 – SALES, SHIPMENTS, RECEIPTS, OR REVENUE

Part A – Value of Products Shipped
Report the total value of products shipped (including interplant transfers) and other receipts as entered in item 22. Where provided (on selected report forms), refer to “Special Instructions” on method of valuation of products. For selected industries in the manufacturing sector, value of production or value of work done are requested.

Part B – Value of Products Exported
Report as exports those shipments going directly for export including shipments to foreign subsidiaries or foreign divisions of your company and their affiliates.

INCLUDE
• shipments of your products to export firms and to other customers who export these items
• sales to the U.S. government to be shipped to foreign nations under military and economic assistance programs
• shipments to customers in the Panama Canal Zone, the Commonwealth of Puerto Rico, and U.S. Possessions

EXCLUDE
• the sale of products which will be further manufactured, fabricated, or assembled in this country before being shipped to foreign customers
• sales to the U.S. Government overseas
• shipments of bunker files and other supplies and equipment for U.S. vessels and planes engaged in foreign trade

The breaking down of bulk shipments of your products into smaller bits or packages by a wholesale exporter or by other units of your company is not considered as further manufacturing, fabricating, or assembly.

Item 6 – E-SHIPMENTS
E-shipments are shipments controlled through the use of any electronic network for manufactured products; including shipments to other domestic plants of your own company for further manufacture, assembly, or fabrication, where price and terms of sale are negotiated over an Internet, Extranet, Electronic Data Interchange (EDI) network, electronic mail, or other online system. Payment may or may not be made online.

Item 7 – EMPLOYMENT AND PAYROLL
Follow the definitions of employees used on the Internal Revenue Service Form 941, Employer’s Quarterly Federal Tax Return, and as described in Circular E, Employer’s Tax Guide.

Report for employees at the establishment who worked or received pay for the part of the pay period including the 12th of the specified months (March, June, September, and December).
EXCLUDE LEASED EMPLOYEES (human resources and human resource management services provided to client businesses by leasing companies operating coemployment relationships). Such companies specialize in providing a wide range of human resource and personnel management duties, such as payroll, accounting, payroll tax preparation and filing, benefits administration, recruiting, and managing labor relations.

Lines A1 – A3 – Production Workers

INCLUDE workers (up through the line-supervisor level) engaged in fabricating, processing, assembling, inspecting, receiving, packing, warehousing, shipping (but not delivering), maintenance, repair, janitorial, guard services, product development, auxiliary production for plant’s own use (e.g., power plant) recordkeeping, and other closely associated services (including truck drivers delivering ready-mixed concrete)

EXCLUDE proprietors and partners.

Line A4 – All Other Employees [nonproduction personnel]

INCLUDE supervision above line-supervisor level, sales (including a driver salesperson), sales delivery (truck drivers and helpers), advertising, credit, collection, installation, and servicing of own products, clerical and routine office functions, executive, purchasing, finance, legal, personnel (including cafeteria, etc.), professional and technical

EXCLUDE proprietors and partners.

Part B – Payroll Before Deductions (Exclude employer’s cost for fringe benefits)

Report the payroll that was included on Internal Revenue Service Form 941, Employer’s Quarterly Federal Tax Return.

Part C – Payroll taxes, employer paid insurance premiums (including health insurance and pension plans) and other employer paid benefits

INCLUDE Employer’s cost for legally required programs and programs not required by law.

Health insurance - Insurance premiums on hospitals, medical plans, and single service plans such as dental, vision, and prescription drug plans. Include premium equivalents for self-insured plans and fees paid to third party administrators (TPAs). Do not include employee contributions.

Pension plans

a. Defined benefit pension plans - Costs for both qualified and non-qualified defined pension plans. Pension plans that specify the benefit to be paid to employees upon retirement, generally either a specific amount or a percentage of compensation. Employer contributions are based upon actuarial computations that include the employee’s compensation and years of service and are not allocated to specific accounts maintained for employees.

b. Defined contribution plans - Costs under defined contribution plans. Pension plans that define the employer contributions to a separate account provided for each employee. The employee “benefit” at retirement depends on the amount contributed and the result of the account’s activity. Examples include profit sharing plans, money purchase (e.g., 401k, 403b) and stock bonus plans (e.g., ESOPs)

Payroll taxes, employer paid insurance premiums, and other employer paid benefits. Include legally required fringe benefits (e.g. Social Security, workers’ compensation insurance, unemployment tax, state disability insurance programs, life insurance benefits, Medicare).

Part D – Number of Hours Worked by Production Workers

INCLUDE all hours worked or paid for, except hours paid for vacations, holidays, or sick leave. If an employee elects to work during the vacation period, report only actual hours worked by such employee. Overtime hours should be reported as actual hours worked and not as straight-time equivalent hours.

Items 9 and 10 – INVENTORIES

Report the value of all inventories owned by this establishment regardless of where the inventories are held.

If this establishment is part of a multiple-establishment company, assign to each establishment those inventories that the establishment is responsible for as if it owned them.

Report value of inventories at cost or market using generally accepted accounting methods. In reporting value of inventories for inventories valued by LIFO, use the value of the inventories before calculations to determine LIFO value and LIFO reserve. The LIFO reserve (if any) is to be reported separately in Item 9, line B5.

Note that the LIFO reserve is the difference between the current cost (e.g., FIFO) of inventories (gross value) and the LIFO carrying value (net value). If you calculate the LIFO carrying value of inventories by specific goods LIFO (unit LIFO), please estimate the current cost of inventories for the purpose of determining the LIFO reserve.

In completing the report of a manufacturing establishment or sales branch, INCLUDE those inventories that are held elsewhere, such as a warehouse operated by your company or in a public warehouse. The inventories of an operating establishment held elsewhere should not be reported on the report of the warehouse where they are actually stored. Inventories should not be duplicated on establishment reports.

Item 13 – ASSETS, CAPITAL EXPENDITURES, RETIREMENTS, AND DEPRECIATION

INCLUDE all buildings, structures, and equipment used directly or indirectly by this establishment to produce the goods and services reported in items 5, line A, and 2 Sales, Shipments, Receipts, or Revenue

Parts A and D – Gross Value of Depreciable Assets (acquisition cost)

Report the original cost of depreciable assets on the books of this establishment such as buildings, structures, machinery, and equipment for which depreciation or amortization reserves are maintained.

INCLUDE

• Improvements and new construction in progress, but not completed at year-end
• Used buildings, machinery and equipment at their purchase value
• Equipment or other assets transferred to this establishment from other parts of your company at their transfer value as carried on the books of the company
Part B – Capital Expenditures for Depreciable Assets in 2012 (New and Used)

Report all outlays during the year for buildings and equipment that are chargeable to the fixed asset account, and for which depreciation or amortization reserves are maintained.

Part C – Gross Value of Depreciable Assets

Sold, Retired, Scrapped, Destroyed, etc.

Report the gross value of assets sold, retired, scrapped, destroyed, etc., during the year. Include the retirements of any equipment or structures owned by the parent company that the establishment uses as if it were a tenant. Also, include these assets in the value of assets in place.

Part E – Normal Depreciation Charges

Report depreciation and amortization charged during the year against the assets included in item 13. Include the depreciation against fixed assets acquired since the beginning of the year and those sold during the year or retired and no longer carried on the books at the end of the year.

Part F – Breakdown of Expenditures for Machinery and Equipment by Type

Line F1 – Automobiles, Trucks, etc., for Highway Use

INCLUDE

• Purchases of vehicles which are purchased for your company for highway use

• Vehicles acquired under a lease-purchase agreement

EXCLUDE

• Off-highway vehicles leased or vehicles normally designed to transport materials, property, or equipment on mining, construction, petroleum development, and similar projects. These vehicles are of such size or weight as to be normally restricted by State laws or regulations from operating on public highways.

Line F2 – Computer, and Peripheral Data Processing Equipment

INCLUDE all purchases of computers and related equipment

EXCLUDE

• Off-highway vehicles leased or vehicles normally designed to transport materials, property, or equipment on mining, construction, petroleum development, and similar projects. These vehicles are of such size or weight as to be normally restricted by State laws or regulations from operating on public highways.

Item 14 – RENTAL PAYMENTS

Report rental payments made during the year to other companies for use of such fixed assets as buildings, structures, and equipment. If the parent or subsidiary rents property for use of this establishment and pays the rent, report the rents in item 18, as if the establishment paid them.

Item 16 – SELECTED EXPENSES

Part A – Selected Production Related Costs

Line A1 – Cost of Materials, Parts, Containers, etc., Used

Report total delivered cost after discounts and include freight of the materials actually consumed or put in production during the year. Include purchases, interplant transfers, and withdrawal from inventories.

If there are no records of consumption, purchases may be reported instead for minor items. This can also be done for major items if purchases do not differ significantly from the amounts actually used. Where consumption of major items differs significantly from purchases, consumption may be estimated by adding beginning inventories to the amount purchased and subtracting ending inventories.

Line A2 – Cost of Products Bought and Sold as such without further processing

Report the cost of all products bought and resold in the same condition as when purchased and not made part of another product manufactured by this establishment. (Total sales value of all products resold is to be included in items 5, line A and 22, code 9998900000.)

Line A3 – Cost of Purchased Fuels Consumed for Heat, Power, or the Generation of Electricity

INCLUDE

• Total amount actually paid or payable during the year for all fuels consumed for heat, power, or the generation of electricity

• Anthracite and bituminous coal, coke, natural and manufactured gas, fuel oil, liquefied petroleum gas, gasoline, and all other fuels including purchased steam

• Fuels to power onsite trucks, fork lifts, and other motor vehicles associated with the establishment

EXCLUDE

• Estimated cost of fuels, such as sawdust or blast furnace gas, produced as a byproduct of your manufacturing activities

• Cost of fuels when consumed as raw materials (report these costs in line A1)

Line A4 – Cost of Purchased Electricity

INCLUDE the total amount payable or paid for electric energy purchased during the year from other companies or received from other establishments of your company

EXCLUDE the value of electricity generated and used at this establishment

Line A5 – Cost of Contract Work Done for You by Others on Your Material

INCLUDE the total payments made during the year including freight out and in. Exclude the cost of materials worked on (report these costs in line A1).

Part B – Quantity of Electricity

Report all quantities for electricity in thousands of kilowatt-hours.

Line B1 – Purchased Electricity

Report, in thousands of kilowatt-hours, the quantity of electricity for which cost is reported in line A4.

Line B2 – Generated Electricity

Enter the total quantity of electric energy generated in this plant (gross less generating station use) during the year including such energy sold or transferred.

Note: INCLUDE data relating to the activity of the power stations in other sections of this report. For example, include the number of employees assigned to the power station, their wages and hours in the figures reported in item 7 and the cost of fuels used to generate electricity, in item 16, line A3.

Line B3 – Electricity Sold or Transferred to Other Establishments

Enter the quantity of electric energy, also included in item line B1 or B2, sold to other companies or transferred to other manufacturing or nonmanufacturing establishments of your company. Include the corresponding value of electricity sold or transferred in item 5, line A, and in miscellaneous receipts at the end of item 22, code 9998000000.