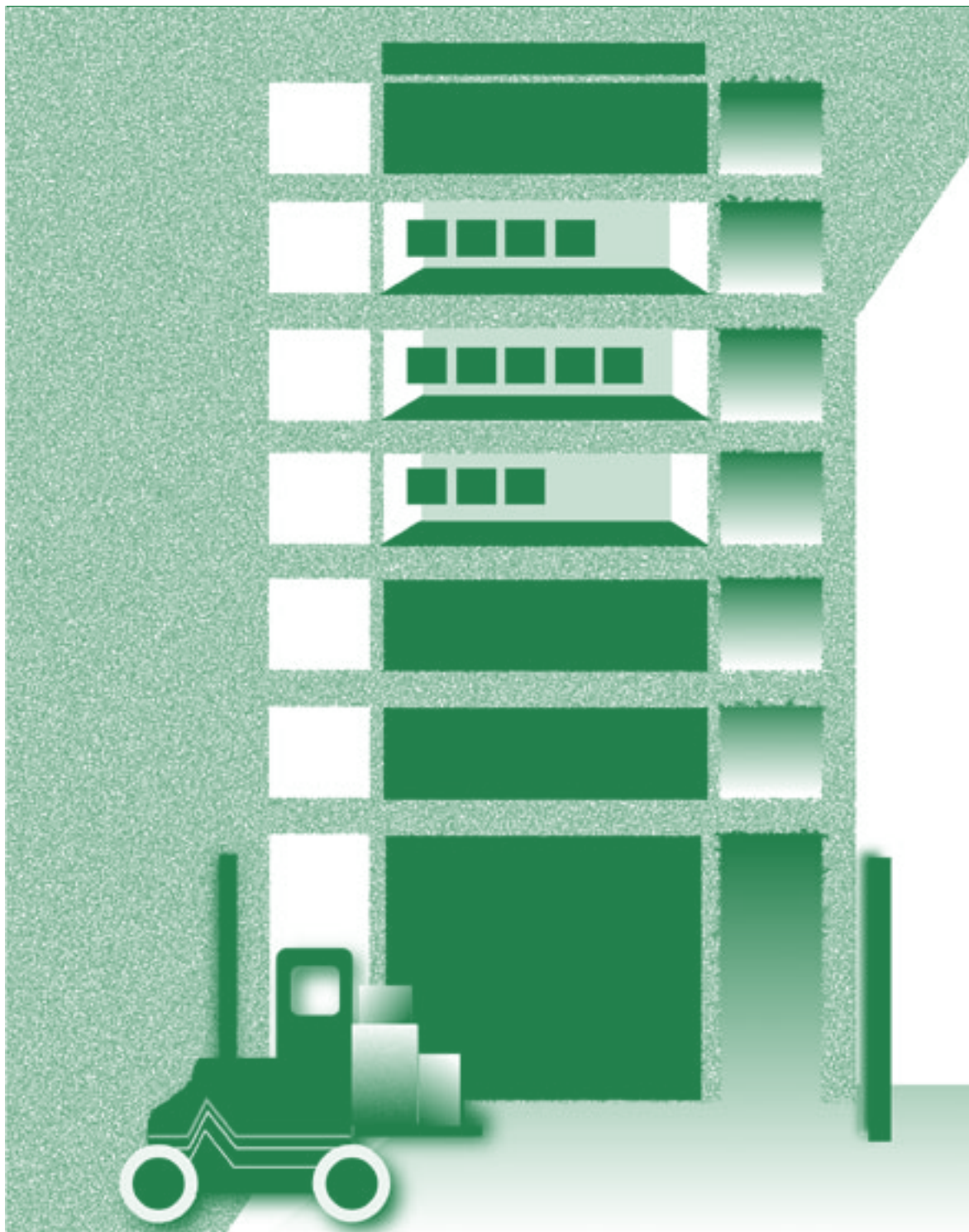


Annual Capital Expenditures: 2004

Issued March 2006

ACE/04



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

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

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Introduction

DESCRIPTION OF SURVEY

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

BACKGROUND

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

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

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

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

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

The 2004 estimates presented in this report are based on data collected from a sample of 45,998 companies with employees and 15,000 businesses without employees. The sample frame for companies with employees was slightly more than 5.7 million and for companies without employees about 22.6 million. For those companies with employees, capital expenditures data are published for 135 industries. In addition, total capital expenditures, with no industry detail, are shown for the businesses without employees.

COMPOSITION OF INDUSTRY CATEGORY CODES

Beginning with the 2004 ACES, industry categories used in the survey were comprised primarily of three-digit and selected four-digit industries from the *North American Industry Classification System (NAICS): 2002*. Industry combinations were developed through consultation with data users. In addition, a category was provided for structures and equipment expenditures serving multiple industries; for example, headquarters, regional offices, and central research laboratories.

INFORMATION REQUESTED

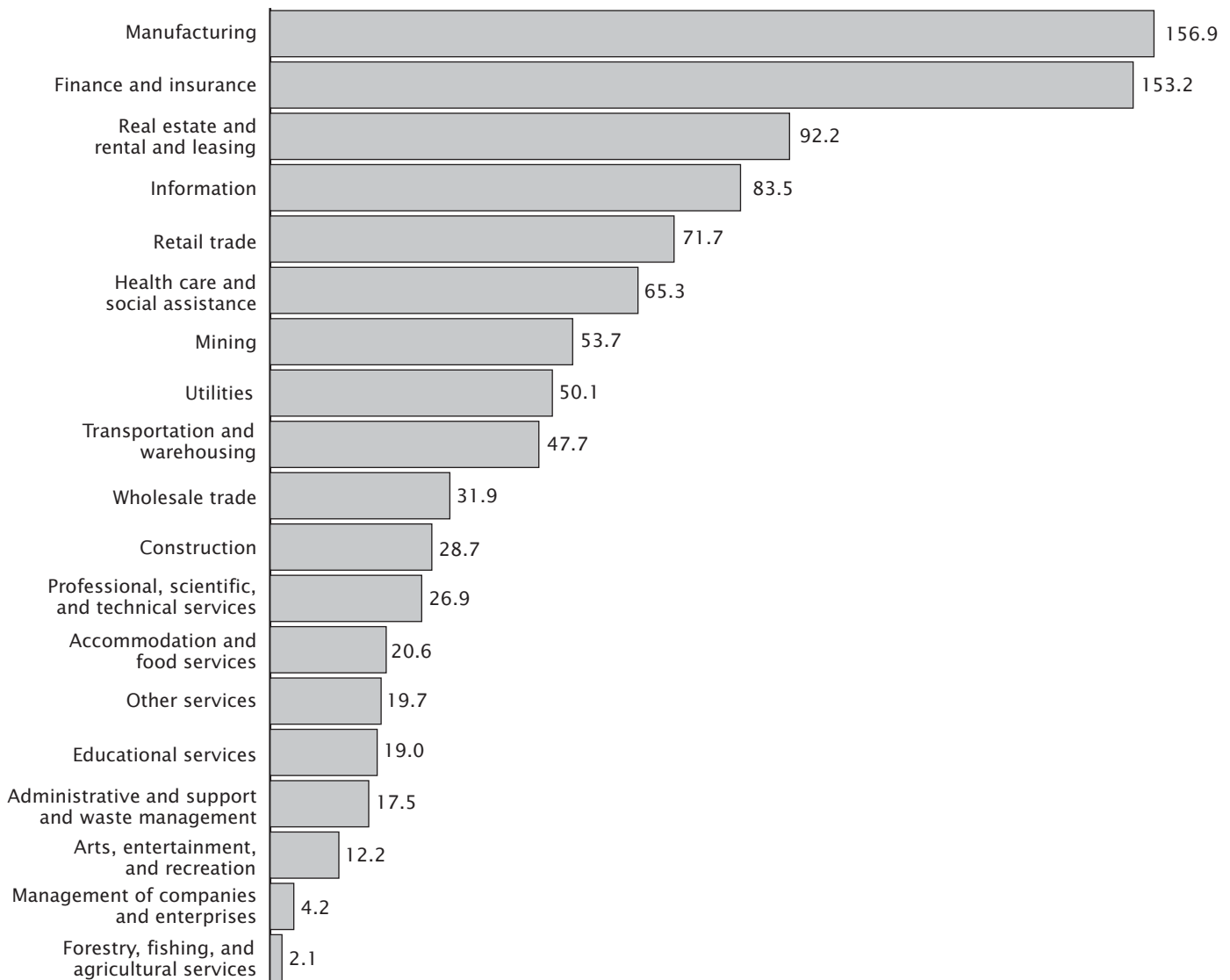
Four survey forms (ACE-1(S), ACE-1(M), ACE-1(L), and ACE-2) were used for the 2004 ACES. The ACE-1(S), ACE-1(M), and ACE-1(L) survey forms were mailed to a sample of 45,998 companies with employees. Recipients of these survey forms were requested to provide capital expenditures data for each industry in which they had activity and to classify these expenditures as new and used structures and equipment.

New structures and equipment include expenditures for new buildings and other structures, structures that have been previously owned but neither used nor occupied, new machinery and equipment, and other new depreciable assets. Used structures and equipment include expenditures for buildings and other structures which have been previously owned and occupied, secondhand machinery and equipment, and other used depreciable assets. In addition, these companies were asked to report new structures and equipment acquired under capital lease arrangements entered into during the survey year.

The ACE-2 survey form was mailed to a sample of approximately 15,000 businesses without employees. Capital expenditures data were requested separately for new and

used structures and equipment. (Examples of ACE-1(S), ACE-1(M), ACE-1(L), and ACE-2 survey forms are in Appendix D.)

Figure 1.
Capital Expenditures by Business Sectors for Companies With Employees: 2004
 (Billion dollars)



SUMMARY OF FINDINGS

In 2004, U.S. businesses invested \$1.05 trillion in both new and used capital goods. This spending level is up 7.4 percent from the revised 2003 total of \$975.0 billion. This increase follows consecutive declines of 2.3 percent in 2003 and 10.0 percent in 2002.

Spending on new structures and equipment in 2004 accounted for \$956.6 billion or 91.3 percent of total expenditures, an increase of 8.1 percent from 2003. Expenditures for structures totaled \$371.9 billion, with \$327.0 billion (87.9 percent) spent for new structures. Investment in new structures increased 7.1 percent from the prior year. Expenditures for equipment totaled \$675.6 billion, with \$629.6 billion (93.2 percent) spent for new equipment, an increase of 8.7 percent from 2003.

Companies with employees accounted for \$958.6 billion, or 91.5 percent of 2004 investment spending, an increase of 8.1 percent from 2003. These companies invested \$338.6 billion in structures. Their investment in equipment amounted to \$620.0 billion, an increase of 8.2 percent from 2003. Of the 135 industries published in this report, 44 had a statistically significant increase in spending, 20 had a statistically significant decrease, and 71 spent about the same as the prior year.

Capital expenditures by companies without employees in 2004 totaled \$88.9 billion, or 8.5 percent of total business investment. Approximately 63 percent of this spending or \$55.6 billion was for equipment.

Highlights of capital expenditures by business sector for companies with employees

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

Manufacturing. The manufacturing sector spent \$156.9 billion on capital goods in 2004, an increase of 5.2 percent from 2003. Of the total spending by this sector, \$32.2 billion was for structures, and \$124.7 billion was for equipment.

Investment spending by durable goods manufacturers totaled \$85.1 billion, an increase of 6.0 percent from prior year. Of this total, \$71.1 billion, was for equipment, while expenditures for structures amounted to \$13.9 billion. The motor vehicle and parts industry was the largest durable goods investor, spending \$21.7 billion in 2004, about the same as the prior year. The semiconductor industry was the second largest durable goods investor, spending \$9.8 billion, an increase of 10.9 percent from 2003.

Nondurable goods manufacturers spent \$71.8 billion on capital goods in 2004, about the same as the prior year. Spending for structures in 2004 was \$18.3 billion, and for equipment, \$53.5 billion. The food manufacturing industry spent \$14.7 billion, an increase of 19.8 percent from

prior year. The pharmaceutical and medicine manufacturing industry spent \$9.5 billion in 2004, a decrease of 21.5 percent from the prior year.

Finance and insurance. The finance and insurance sector spent \$153.2 billion on capital goods in 2004. This sectors spending increased 26.9 percent from the prior year. Of this sectors spending, \$43.7 billion was for structures, and \$109.5 billion was for equipment. The leading industry spender for this sector was nondepository credit intermediation (i.e., sales and lease financing, and credit card issuing) at \$80.0 billion, an increase of 15.8 percent from 2003.

Real estate and rental and leasing. This sector spent \$92.2 billion on capital goods in 2004, accounting for 9.6 percent of total capital expenditures by companies with employees. The automotive equipment rental and leasing industry was the leading spender in 2004 at \$44.2 billion with virtually all spending in equipment. The real estate industry was the second leading spender in this sector at \$31.6 billion with 86.2 percent spent on structures.

Information. The information sector spent \$83.5 billion on capital goods in 2004. Of this sectors spending, \$28.6 billion was for structures, and \$54.9 billion was for equipment. The leading industry spenders in the sector were the wired telecommunications carriers at \$24.0 billion, down from \$25.7 billion in 2003, and wireless telecommunication carriers at \$24.0 billion, up from \$21.0 billion in 2003.

Retail trade. In 2004 capital spending by the retail trade sector was \$71.7 billion, an increase of 8.9 percent from 2003. Of this sectors spending, \$33.2 billion was for structures and \$38.5 billion was for equipment. The other retail trade stores, including gasoline stations industry was the leading spender at \$26.4 billion in 2004, with \$11.7 billion in structures and \$14.8 billion in equipment. The general merchandise stores industry spent \$17.0 billion in 2004, an increase of 12.0 percent from the prior year.

Health care and social assistance. The health care and social assistance sector spent \$65.3 billion for capital expenditures in 2004. Spending by general medical and surgical hospitals increased 6.7 percent from prior year to \$36.3 billion in 2004. This industry was the leading spender in the sector. The nursing and residential care facilities industry spent \$9.4 billion in 2004, an increase of 36.6 percent from the prior year.

Mining. The mining sector spent \$53.7 billion on capital goods in 2004. This sector spent more on structures than equipment, \$36.7 billion and \$17.0 billion respectively. The oil and gas extraction industry led this sectors spending with \$42.7 billion on capital expenditures, and accounted for 79.6 percent of this sectors overall spending.

Utilities. The utilities sector spent \$50.1 billion on capital goods in 2004, a decrease of 8.2 percent. This follows a decrease of 16.7 percent from the prior year. The electric power generation and distribution industry spent \$41.4 billion, or 82.7 percent of this sectors investment, down 11.7 percent in 2004. The natural gas distributors industry spent \$6.0 billion on capital goods, up 11.7 percent from prior year.

Transportation and warehousing. Investment in this sector was \$47.7 billion in 2004, about the same as 2003. The truck transportation industry spent \$10.8 billion, about the same as the prior year. The air transportation industry spent \$10.1 billion, a decrease of 5.8 percent from 2003. The rail transportation industry with spending of \$7.2 billion, increased 9.8 percent from 2003.

Wholesale trade. The wholesale trade sector spent \$31.9 billion on capital expenditures in 2004, an increase of 22.7 percent from 2003. The durable goods industry spent \$19.4 billion, and the nondurable goods industry spent \$12.1 billion on capital expenditures.

Construction. The construction sector spent \$28.7 billion for capital expenditures in 2004, up 23.8 percent from the prior year. Special trade contractors, which accounted for nearly one-half of this sectors spending, increased 41.0 percent from the prior year to \$13.7 billion.

Professional, scientific, and technical services. This sector spent \$26.9 billion for capital goods in 2004, up 8.8 percent from the prior year. The computer systems design industry with spending of \$7.6 billion, increased 39.9 percent from 2003. This industry accounted for nearly 30 percent of this sectors spending.

Accommodation and food services. This sector's capital spending in 2004 amounted to \$20.6 billion. The food services and drinking places industry spent \$11.4 billion on capital expenditures in 2004. The traveler accommodation services industry, which includes hotels and casino hotels, spent \$9.3 billion on capital expenditures in 2004.

Other services (except public administration). This sector, which includes various types of business, religious, and social organizations, repair and maintenance services, and personal services, spent \$19.7 billion on capital expenditures in 2004, down 24.3 percent from the prior year. The religious, grantmaking, social advocacy, and organizations industry was the largest spender in 2004 with \$11.9 billion, a decrease of 32.6 percent from 2003.

Educational services. The educational services sector spent \$19.0 billion on capital expenditures in 2004. Spending for structures totaled \$13.8 billion and spending for equipment totaled \$5.2 billion.

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

Business sector	2004 capital expenditures (billion dollars)	2003 capital expenditures (billion dollars)	Percent change from 2003 to 2004 ¹
Manufacturing	156.9	149.1	5.2 (±3.57)
Finance and insurance	153.2	120.8	26.9 (±11.29)
Real estate and rental and leasing	92.2	88.0	NS
Information	83.5	80.5	NS
Retail trade	71.7	65.9	8.9 (±6.73)
Health care and social assistance	65.3	61.2	NS
Mining	53.7	50.5	6.2 (±12.58)
Utilities	50.1	54.6	-8.2 (±3.18)
Transportation and warehousing	47.7	44.5	NS
Wholesale trade	31.9	26.0	22.7 (±19.08)
Construction	28.7	23.2	23.8 (±13.11)
Professional, scientific, and technical services	26.9	24.7	8.8 (±8.66)
Accommodation and food services	20.6	21.0	-1.9 (±12.92)
Other services (except public administration)	19.7	26.0	-24.3 (±19.52)
Educational services	19.0	16.7	NS
Administrative and support and waste management	17.5	16.6	NS
Arts, entertainment, and recreation	12.2	11.0	NS
Management of companies and enterprises	4.2	3.3	28.0 (±26.25)
Forestry, fishing, and agricultural services	2.1	1.9	NS

NS Not statistically significant.

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

Administrative and support and waste management. This sector spent \$17.5 billion on capital goods in 2004. The investigation, security, and services to buildings and dwellings industry spent \$5.3 billion on capital goods and accounted for 30.1 percent of this sector's spending.

Arts, entertainment, and recreation. This sector spent \$12.2 billion on capital goods in 2004. The amusement, gambling, and recreation industry spent \$8.0 billion, an increase of 19.6 percent from the prior year.

[Note: Revised and restated 2003 Annual Capital Expenditures Survey data and associated relative standard error tables are included in this publication. It should be noted that the restatement differs from prior year revisions. Revisions are simply data changes made subsequent to the previous year's publication. Restatement has to do with a change in classification definitions. Up until the 2004 survey year, estimates were published on a 1997 North American Industry Classification System (NAICS). The current year estimates are now published on a 2002 NAICS basis, thus some 2003 data have been redistributed under new respective codes. Further information regarding restating the 2003 ACES and associated relative standard error tables are found in Appendix C.]

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.

In accordance with federal law governing census reports (Title 13 of the United States Code), no data are published that would disclose the operations of an individual establishment or company. Disclosure limitation is the process

for protecting the confidentiality of data. A disclosure would occur if someone could use published statistical information to infer the identity or operations of a business that has provided information under a pledge of confidentiality. Disclosure suppression protects the confidentiality of individual businesses by withholding (suppressing) the cell values in tables of aggregate data for cases where only a few businesses are represented or dominate the statistic presented.

DISCLOSURE

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

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 2004 Annual Capital Expenditures Survey data are available electronically on the Internet at this address: <<http://www.census.gov/csd/ace/>>. For further information regarding electronic releases, call 301-763-INFO (4636).

Figure 2.
Capital Expenditures for Structures and Equipment by Companies With and Without Employees: 2004

(Billion dollars)

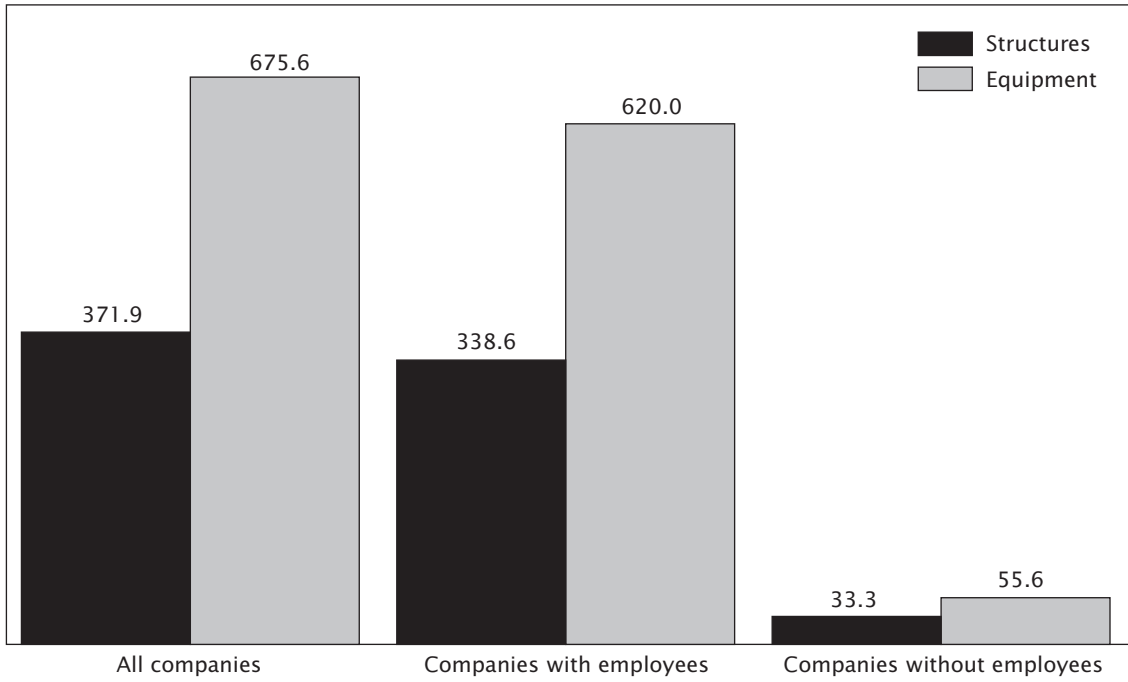


Figure 3.
Capital Expenditures for Structures and Equipment for Companies With Employees: 2004 and 2003 Revised and Restated

(Billion dollars)

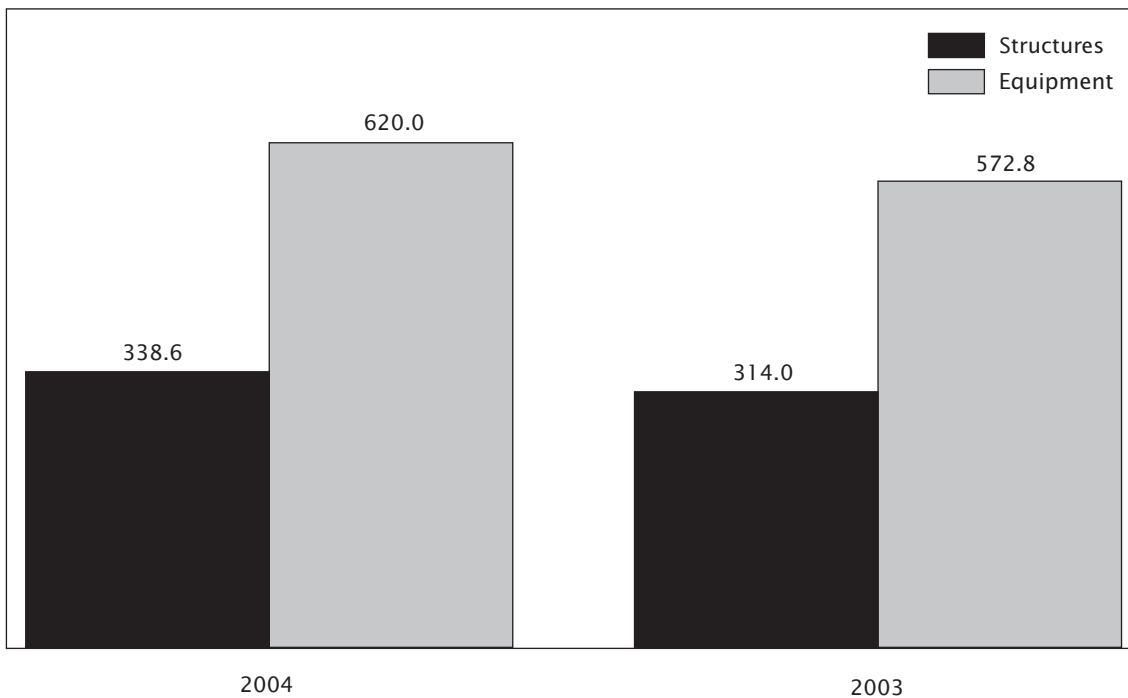


Figure 4.
Capital Expenditures Distribution for New and Used Structures and Equipment for Companies With Employees: 2004
 (Percent)

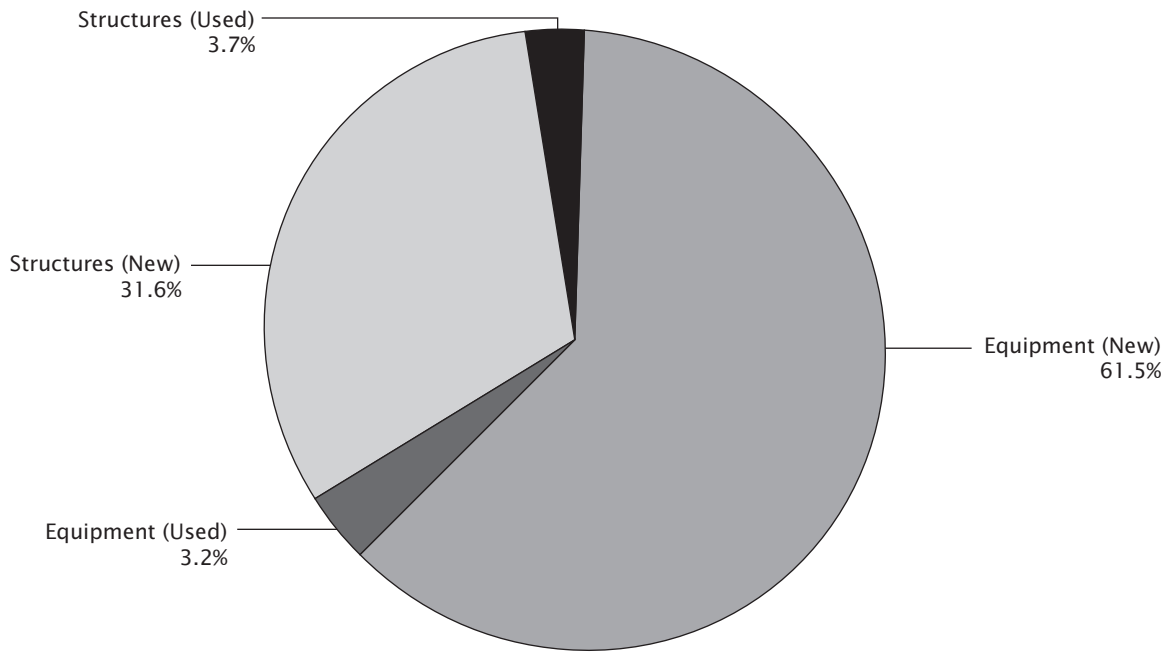


Figure 5.
Capital Expenditures Distribution for New and Used Structures and Equipment for Companies Without Employees: 2004
 (Percent)

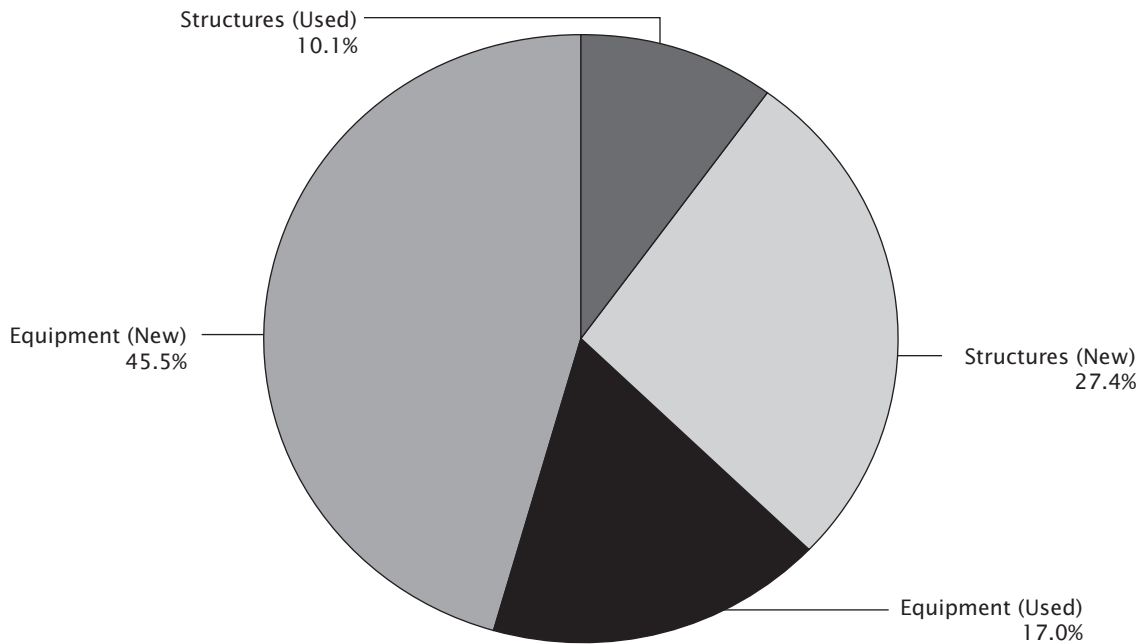


Figure 6.

Capital Expenditures for Structures and Equipment by Selected Business Sectors for Companies With Employees: 2004

(Billion dollars)

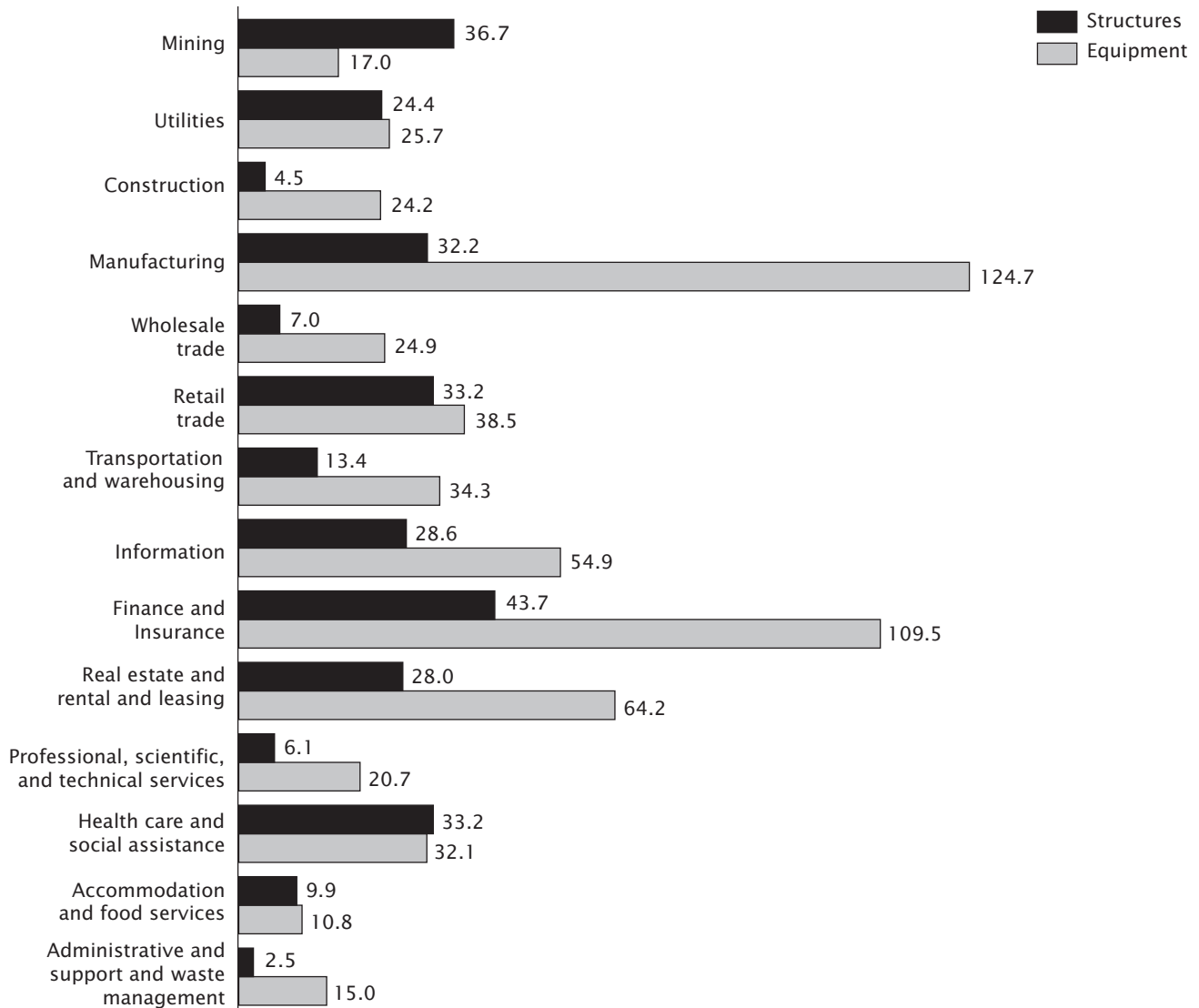


Table 1a. Capital Expenditures for Structures and Equipment: 2004

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

Capital expenditures	Capital expenditures for all companies	Capital expenditures for companies with employees	Capital expenditures for companies without employees
Total	1 047 492	958 603	88 889
Structures	371 914	338 612	33 302
New	326 955	302 646	24 309
Used	44 959	35 966	8 993
Equipment	675 578	619 991	55 587
New	629 629	589 148	40 481
Used	45 949	30 842	15 106
Not distributed as structures or equipment	-	-	-
Capitalized computer software ¹	(NA)	49 869	(NA)
Prepackaged	(NA)	17 307	(NA)
Vendor-customized	(NA)	15 554	(NA)
Internally-developed	(NA)	17 008	(NA)
Capital leases ¹	17 996	17 526	469

¹Included in structures and equipment data shown above.

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

Table 1b. Capital Expenditures for Structures and Equipment: 2003 Revised

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

Capital expenditures	Capital expenditures for all companies	Capital expenditures for companies with employees	Capital expenditures for companies without employees
Total	975 015	886 846	88 169
Structures	344 641	314 021	30 621
New	305 291	281 892	23 399
Used	39 350	32 128	7 222
Equipment	630 373	572 825	57 549
New	579 414	540 611	38 803
Used	50 960	32 214	18 746
Not distributed as structures or equipment	-	-	-
Capitalized computer software ¹	(NA)	45 464	(NA)
Prepackaged	(NA)	15 900	(NA)
Vendor-customized	(NA)	14 603	(NA)
Internally-developed	(NA)	14 960	(NA)
Capital leases ¹	15 641	15 137	504

¹Included in structures and equipment data shown above.

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

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

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

Capital expenditures	Capital expenditures for all companies	Capital expenditures for companies with employees	Capital expenditures for companies without employees
Total	1.3	1.0	7.8
Structures	3.1	2.8	13.5
New	2.3	2.2	15.0
Used	18.2	17.6	22.8
Equipment	0.8	0.7	5.5
New	0.8	0.6	6.7
Used	5.6	6.0	10.0
Not distributed as structures or equipment	-	-	-
Capitalized computer software	(NA)	1.1	(NA)
Prepackaged	(NA)	1.1	(NA)
Vendor-customized	(NA)	3.1	(NA)
Internally-developed	(NA)	2.1	(NA)
Capital leases	8.0	8.3	28.7

Table 1d. **Relative Standard Errors for Capital Expenditures for Structures and Equipment: 2003 Revised**

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

Capital expenditures	Capital expenditures for all companies	Capital expenditures for companies with employees	Capital expenditures for companies without employees
Total	0.8	0.8	7.5
Structures	2.1	2.4	12.9
New	1.8	2.0	16.1
Used	10.5	11.6	19.9
Equipment	0.6	0.6	7.0
New	0.6	0.5	6.2
Used	5.4	7.3	12.9
Not distributed as structures or equipment	-	-	-
Capitalized computer software	(NA)	1.0	(NA)
Prepackaged	(NA)	1.4	(NA)
Vendor-customized	(NA)	1.8	(NA)
Internally-developed	(NA)	2.1	(NA)
Capital leases	5.9	6.4	53.7

Table 2a. **Capital Expenditures and Percent Change for Companies With Employees by Major Industry Sector: 2004, 2003 Revised and Restated, and 2002 Revised**

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

NAICS code	Industry	2004 capital expenditures	Percent change (2004-2003)	2003 capital expenditures	Percent change (2003-2002)	2002 capital expenditures
	Total expenditures	958 603	8.1	886 846	-3.3	917 490
	By industry	958 603	8.1	886 846	-3.3	917 490
113-115	Forestry, fishing, and agricultural services	2 081	9.9	1 894	-0.9	1 910
21	Mining	53 683	6.2	50 548	19.0	42 467
22	Utilities	50 110	-8.2	54 569	-16.7	65 502
23	Construction	28 679	23.8	23 159	-6.5	24 773
31-33	Manufacturing	156 889	5.2	149 065	-5.2	157 243
321, 327, 33	Durable goods industries	85 057	6.0	80 226	-4.6	84 062
31, 322-326	Nondurable goods industries	71 832	4.3	68 839	-5.9	73 181
42	Wholesale trade	31 932	22.7	26 014	-2.9	26 789
44-45	Retail trade	71 747	8.9	65 868	11.0	59 316
48-49	Transportation and warehousing	47 735	7.4	44 460	-5.7	47 124
51	Information	83 461	3.6	80 524	-8.7	88 156
52	Finance and insurance	153 229	26.9	120 787	-6.0	128 444
53	Real estate and rental and leasing	92 163	4.8	87 952	-7.0	94 529
54	Professional, scientific, and technical services	26 874	8.8	24 703	-4.5	25 864
55	Management of companies and enterprises	4 222	28.0	3 298	-3.8	3 430
56	Administrative and support and waste management	17 546	5.6	16 612	12.9	14 719
61	Educational services	19 019	14.1	16 667	-14.7	19 532
62	Health care and social assistance	65 274	6.7	61 151	3.1	59 311
71	Arts, entertainment, and recreation	12 154	10.2	11 029	-16.3	13 169
72	Accommodation and food services	20 641	-1.9	21 036	-6.1	22 409
81	Other services (except public administration)	19 717	-24.3	26 035	22.4	21 269
	Structure and equipment expenditures serving multiple industry categories	1 445	-2.1	1 476	-3.7	1 532

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

Table 2b. **Relative Standard Errors for Capital Expenditures and Standard Error of Percent Change for Companies With Employees by Major Industry Sector: 2004, 2003 Revised and Restated, and 2002 Revised**

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

NAICS code	Industry	2004 capital expenditures (percent)	Percent change (2004-2003)	2003 capital expenditures (percent)	Percent change (2003-2002)	2002 capital expenditures (percent)
	Total expenditures	1.0	1.4	0.8	1.3	1.1
	By industry	1.0	1.4	0.8	1.3	1.1
113-115	Forestry, fishing, and agricultural services	10.2	20.2	15.3	19.6	12.5
21	Mining	3.3	7.7	6.4	7.8	1.3
22	Utilities	1.9	1.9	0.9	1.7	1.8
23	Construction	4.5	7.9	4.6	7.6	6.7
31-33	Manufacturing	1.8	2.1	1.0	1.4	1.1
321, 327, 33	Durable goods industries	2.8	3.6	2.0	2.2	1.2
31, 322-326	Nondurable goods industries	2.3	2.7	1.1	1.8	1.6
42	Wholesale trade	7.3	11.6	6.0	9.1	7.3
44-45	Retail trade	1.6	4.1	3.4	4.1	1.6
48-49	Transportation and warehousing	4.0	5.0	2.4	2.9	1.8
51	Information	1.0	2.2	1.9	2.0	1.3
52	Finance and insurance	5.2	6.8	1.5	1.8	1.1
53	Real estate and rental and leasing	5.5	7.8	5.0	8.5	7.6
54	Professional, scientific, and technical services	3.8	5.3	3.0	3.9	2.7
55	Management of companies and enterprises	11.7	16.0	4.3	5.8	4.2
56	Administrative and support and waste management	7.2	10.2	6.5	9.2	5.0
61	Educational services	6.4	10.2	6.3	6.5	4.3
62	Health care and social assistance	2.4	4.4	3.4	4.1	2.1
71	Arts, entertainment, and recreation	5.6	8.3	5.0	6.2	5.5
72	Accommodation and food services	3.5	7.8	7.2	9.2	6.7
81	Other services (except public administration)	8.6	11.9	13.1	18.1	6.9
	Structure and equipment expenditures serving multiple industry categories	(Z)	0.6	0.6	0.7	(Z)

¹Included in structures and equipment data shown above.

Table 3a. Capital Expenditures for Structures and Equipment for Companies With Employees by Major Industry Sector: 2004 and 2003 Revised and Restated

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

NAICS code	Industry	Total expenditures	Expenditures for structures			Expenditures for equipment			Not distributed as structures or equipment
			Total	New	Used	Total	New	Used	
	Total expenditures	2004 .. 958 603	338 612	302 646	35 966	619 991	589 148	30 842	—
	2003 ..	886 846	314 021	281 892	32 128	572 825	540 611	32 214	—
	By industry	2004 .. 958 603	338 612	302 646	35 966	619 991	589 148	30 842	—
	2003 ..	886 846	314 021	281 892	32 128	572 825	540 611	32 214	—
113-115	Forestry, fishing, and agricultural services	2004 .. 2 081	324	309	15	1 757	1 507	250	—
	2003 ..	1 894	202	177	25	1 692	1 267	425	—
21	Mining	2004 .. 53 683	36 664	35 682	982	17 019	15 745	1 274	—
	2003 ..	50 548	36 617	35 897	720	13 931	12 135	1 796	—
22	Utilities	2004 .. 50 110	24 404	23 631	772	25 707	25 420	286	—
	2003 ..	54 569	24 841	24 580	261	29 729	29 044	685	—
23	Construction	2004 .. 28 679	4 513	4 163	351	24 166	18 984	5 182	—
	2003 ..	23 159	1 676	1 424	251	21 484	16 170	5 313	—
31-33	Manufacturing	2004 .. 156 889	32 235	30 402	1 833	124 655	120 307	4 348	—
	2003 ..	149 065	31 108	29 315	1 793	117 956	112 102	5 855	—
321, 327, 33	Durable goods industries	2004 .. 85 057	13 913	13 100	813	71 144	68 526	2 617	—
	2003 ..	80 226	13 330	12 631	700	66 895	62 810	4 086	—
31, 322-326	Nondurable goods industries	2004 .. 71 832	18 321	17 302	1 019	53 511	51 780	1 731	—
	2003 ..	68 839	17 778	16 685	1 093	51 061	49 292	1 769	—
42	Wholesale trade	2004 .. 31 932	7 024	6 446	578	24 908	21 615	3 293	—
	2003 ..	26 014	5 615	4 921	694	20 399	19 457	942	—
44-45	Retail trade	2004 .. 71 747	33 207	31 382	1 824	38 541	36 639	1 902	—
	2003 ..	65 868	29 675	27 393	2 282	36 193	32 162	4 031	—
48-49	Transportation and warehousing	2004 .. 47 735	13 436	12 812	624	34 298	29 665	4 633	—
	2003 ..	44 460	13 005	11 779	1 226	31 454	26 786	4 668	—
51	Information	2004 .. 83 461	28 571	26 187	2 384	54 890	53 158	1 732	—
	2003 ..	80 524	30 765	30 406	358	49 759	47 857	1 902	—
52	Finance and insurance	2004 .. 153 229	43 721	29 003	14 718	109 508	108 940	567	—
	2003 ..	120 787	26 200	17 908	8 292	94 587	94 205	383	—
53	Real estate and rental and leasing	2004 .. 92 163	27 963	22 157	5 806	64 201	61 785	2 416	—
	2003 ..	87 952	25 028	16 446	8 583	62 923	61 253	1 671	—
54	Professional, scientific, and technical services	2004 .. 26 874	6 133	5 838	295	20 741	20 161	580	—
	2003 ..	24 703	5 314	4 671	643	19 389	18 675	714	—
55	Management of companies and enterprises	2004 .. 4 222	1 136	911	225	3 086	2 993	93	—
	2003 ..	3 298	925	869	56	2 373	2 368	5	—
56	Administrative and support and waste management	2004 .. 17 546	2 547	2 288	259	14 999	12 802	2 197	—
	2003 ..	16 612	3 976	3 213	763	12 636	11 374	1 262	—
61	Educational services	2004 .. 19 019	13 808	12 861	947	5 211	4 986	225	—
	2003 ..	16 667	11 984	11 569	415	4 683	4 569	114	—
62	Health care and social assistance	2004 .. 65 274	33 173	31 154	2 019	32 101	31 428	673	—
	2003 ..	61 151	30 996	28 885	2 111	30 155	29 497	658	—
71	Arts, entertainment, and recreation	2004 .. 12 154	7 352	7 187	165	4 802	4 674	128	—
	2003 ..	11 029	6 800	6 532	268	4 229	4 038	192	—
72	Accommodation and food services	2004 .. 20 641	9 859	9 113	746	10 782	10 358	424	—
	2003 ..	21 036	10 568	9 417	1 151	10 468	9 684	783	—
81	Other services (except public administration)	2004 .. 19 717	12 278	10 866	1 412	7 439	6 804	635	—
	2003 ..	26 035	18 518	16 288	2 230	7 517	6 706	811	—
	Structure and equipment expenditures serving multiple industry categories	2004 .. 1 445	265	252	13	1 180	1 178	2	—
	2003 ..	1 476	209	202	7	1 267	1 263	4	—

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

Table 3b. **Relative Standard Errors for Capital Expenditures for Structures and Equipment for Companies With Employees by Major Industry Sector: 2004 and 2003 Revised and Restated**

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

NAICS code	Industry	Total expenditures	Expenditures for structures			Expenditures for equipment			Not distributed as structures or equipment
			Total	New	Used	Total	New	Used	
	Total expenditures	2004.. 1.0	2.8	2.2	17.6	0.7	0.6	6.0	—
	2003..	0.8	2.4	2.0	11.6	0.6	0.5	7.3	—
	By industry	2004.. 1.0	2.8	2.2	17.6	0.7	0.6	6.0	—
	2003..	0.8	2.4	2.0	11.6	0.6	0.5	7.3	—
113-115	Forestry, fishing, and agricultural services	2004.. 10.2	31.5	33.4	64.3	7.7	8.7	16.2	—
	2003..	15.3	27.7	27.7	31.9	16.4	20.6	30.6	—
21	Mining	2004.. 3.3	2.5	2.6	7.9	9.2	10.0	3.3	—
	2003..	6.4	7.8	7.7	38.7	6.0	6.7	12.5	—
22	Utilities	2004.. 1.9	3.6	3.7	2.8	1.5	1.6	11.8	—
	2003..	0.9	2.4	2.5	3.2	1.2	1.1	16.0	—
23	Construction	2004.. 4.5	25.9	28.1	35.8	5.8	7.0	14.5	—
	2003..	4.6	11.8	13.7	38.7	5.0	5.5	9.0	—
31-33	Manufacturing	2004.. 1.8	2.9	3.0	15.7	1.6	1.7	7.4	—
	2003..	1.0	1.5	1.6	7.9	1.2	1.0	11.9	—
321, 327, 33	Durable goods industries	2004.. 2.8	5.3	5.8	14.8	2.4	2.4	9.5	—
	2003..	2.0	1.8	1.7	16.8	2.4	1.9	17.7	—
31, 322-326	Nondurable goods industries	2004.. 2.3	4.4	4.3	25.2	1.9	1.9	12.5	—
	2003..	1.1	2.0	2.0	9.4	1.1	1.2	9.1	—
42	Wholesale trade	2004.. 7.3	15.3	17.2	37.6	6.7	6.5	26.2	—
	2003..	6.0	11.1	11.1	36.6	7.1	7.2	14.2	—
44-45	Retail trade	2004.. 1.6	2.0	2.2	10.0	2.0	1.6	19.4	—
	2003..	3.4	2.1	2.3	11.7	5.3	1.7	48.3	—
48-49	Transportation and warehousing	2004.. 4.0	4.8	5.1	12.0	5.5	3.7	18.1	—
	2003..	2.4	4.2	1.1	43.7	2.5	2.8	6.6	—
51	Information	2004.. 1.0	1.1	1.1	6.5	1.4	1.4	3.8	—
	2003..	1.9	2.2	2.1	16.1	2.1	2.2	5.7	—
52	Finance and insurance	2004.. 5.2	17.4	7.7	40.8	0.9	0.9	24.3	—
	2003..	1.5	7.0	2.5	20.4	0.9	0.9	9.5	—
53	Real estate and rental and leasing	2004.. 5.5	18.0	18.6	40.0	2.8	2.1	43.2	—
	2003..	5.0	16.3	11.4	41.6	2.2	2.1	13.8	—
54	Professional, scientific, and technical services	2004.. 3.8	9.8	10.3	16.8	3.6	3.6	13.2	—
	2003..	3.0	6.0	6.9	21.8	3.0	3.0	15.6	—
55	Management of companies and enterprises	2004.. 11.7	11.2	13.5	18.3	12.9	12.9	16.3	—
	2003..	4.3	5.9	6.1	26.8	4.4	4.4	27.7	—
56	Administrative and support and waste management	2004.. 7.2	4.7	5.3	6.0	8.1	9.4	14.0	—
	2003..	6.5	18.9	20.4	61.2	6.4	6.9	26.5	—
61	Educational services	2004.. 6.4	8.3	8.6	8.1	4.2	4.2	31.9	—
	2003..	6.3	5.7	5.9	29.6	11.7	11.9	61.0	—
62	Health care and social assistance	2004.. 2.4	3.8	4.2	6.4	1.9	2.0	13.2	—
	2003..	3.4	2.9	2.9	18.6	4.9	4.5	22.4	—
71	Arts, entertainment, and recreation	2004.. 5.6	7.5	7.5	16.8	4.8	4.6	21.0	—
	2003..	5.0	6.1	5.2	49.6	5.7	5.3	38.3	—
72	Accommodation and food services	2004.. 3.5	3.8	4.1	2.9	5.4	5.6	20.9	—
	2003..	7.2	9.1	8.9	49.5	6.8	7.3	24.2	—
81	Other services (except public administration)	2004.. 8.6	12.5	14.1	48.1	4.4	4.5	14.5	—
	2003..	13.1	16.8	18.4	25.6	6.1	7.0	18.0	—
	Structure and equipment expenditures serving multiple industry categories	2004.. 0.1	0.1	0.1	1.9	0.1	0.1	0.0	—
	2003..	0.6	0.8	0.8	0.0	0.6	0.6	0.0	—

Table 4a. Capital Expenditures for Structures and Equipment for Companies With Employees by Industry: 2004

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

NAICS code	Industry	Total expenditures	Total new expenditures	Expenditures for structures			Expenditures for equipment			Not distributed as structures or equipment
				Total	New	Used	Total	New	Used	
	Total expenditures	958 603	891 794	338 612	302 646	35 966	619 991	589 148	30 842	-
	By industry	958 603	891 794	338 612	302 646	35 966	619 991	589 148	30 842	-
113-115	Forestry, fishing, and agricultural services	2 081	1 816	324	309	15	1 757	1 507	250	-
113, 114, 115	Forestry, logging, fishing, hunting, trapping, and agricultural support activities	2 081	1 816	324	309	15	1 757	1 507	250	-
21	Mining	53 683	51 427	36 664	35 682	982	17 019	15 745	1 274	-
2111	Oil and gas extraction	42 723	41 369	33 903	32 956	947	8 820	8 413	407	-
2121	Coal mining	2 432	2 215	916	(D)	(D)	1 517	(D)	(D)	-
2122	Metal ore mining	1 456	1 448	793	(D)	(D)	664	(D)	(D)	-
2123	Nonmetallic mineral mining and quarrying	2 351	2 204	379	356	23	1 972	1 848	124	-
213111, 213112	Support activities for oil and gas operations	4 523	4 047	652	649	3	3 871	3 398	473	-
213113, 213114, 213115	Support activities for solid mineral operations	197	145	21	20	1	176	125	51	-
22	Utilities	50 110	49 052	24 404	23 631	772	25 707	25 420	286	-
2211	Electric power generation, transmission, and distribution	41 442	40 462	19 761	19 038	723	21 681	21 424	257	-
2212	Natural gas distribution	6 027	5 964	2 803	2 757	47	3 224	3 207	17	-
2213	Water, sewage, and other systems	2 641	2 626	1 839	1 837	2	802	789	13	-
23	Construction	28 679	23 147	4 513	4 163	351	24 166	18 984	5 182	-
236	Construction of buildings	7 304	6 440	3 132	3 056	76	4 171	3 384	787	-
237	Heavy and civil engineering construction	7 662	5 840	648	503	145	7 013	5 337	1 676	-
238	Specialty trade contractors	13 714	10 866	733	604	129	12 981	10 262	2 719	-
31-33	Manufacturing	156 889	150 709	32 235	30 402	1 833	124 655	120 307	4 348	-
321, 327, 33	Durable goods industries	85 057	81 626	13 913	13 100	813	71 144	68 526	2 617	-
321	Wood product manufacturing	3 382	3 178	624	567	57	2 758	2 612	146	-
3271, 3272	Clay and glass products manufacturing	1 670	1 630	274	271	3	1 396	1 360	37	-
3273, 3274, 3279	Cement, concrete, lime, gypsum, and other nonmetallic mineral product manufacturing	4 699	4 462	875	840	35	3 823	3 622	202	-
3311, 3312	Iron and steel mills, ferroalloy manufacturing, and steel product manufacturing from purchased steel	2 077	1 940	182	171	11	1 894	1 769	125	-
3313, 3314	Nonferrous metals production and processing	1 039	984	178	176	2	861	808	53	-
3315	Ferrous and nonferrous foundries	751	705	72	65	7	679	640	39	-
332	Fabricated metal product manufacturing	8 035	7 380	943	881	62	7 092	6 499	593	-
3331	Agriculture, construction, and mining machinery manufacturing	1 913	1 800	274	250	24	1 639	1 550	88	-
3332, 3335, 3339	Industrial, metalworking, and general purpose machinery manufacturing	2 961	2 694	467	447	20	2 493	2 247	247	-
3333, 3334	Commercial, service industry, temperature control, and air-flow control machinery manufacturing	1 378	1 324	245	241	3	1 133	1 083	51	-
3336	Engine, turbine, and power transmission equipment manufacturing	1 238	1 209	149	147	2	1 090	1 062	28	-
3341	Computer and peripheral equipment manufacturing	2 594	2 551	254	217	37	2 340	2 334	6	-
3342, 3343	Communications, audio and video equipment manufacturing	3 446	3 359	430	378	53	3 015	2 981	34	-
3344	Semiconductor and other electronic component manufacturing	9 839	9 456	1 777	1 720	56	8 063	7 736	327	-
3345	Navigational, measuring, electromedical, and control instruments manufacturing	3 475	3 445	639	633	6	2 836	2 812	24	-
3346	Manufacturing and reproducing magnetic and optical media	321	311	54	50	3	267	261	7	-
335	Electrical equipment, appliance, and component manufacturing	2 815	2 640	475	337	139	2 339	2 303	36	-
3361, 3362, 3363	Motor vehicle, body, trailer, and parts manufacturing	21 730	21 467	3 216	3 164	52	18 513	18 303	210	-
3364	Aerospace product and parts manufacturing	3 315	3 261	1 050	1 022	28	2 264	2 238	26	-
3365, 3366, 3369	Other transportation equipment manufacturing	1 369	1 281	206	190	16	1 163	1 090	73	-
337	Furniture and related product manufacturing	1 592	1 376	458	331	127	1 134	1 046	89	-
3391	Medical equipment and supplies manufacturing	3 449	3 367	790	765	25	2 659	2 602	57	-
3399	Other miscellaneous manufacturing	1 969	1 805	281	236	44	1 688	1 568	120	-
31, 322-326	Nondurable goods industries	71 832	69 082	18 321	17 302	1 019	53 511	51 780	1 731	-
311	Food manufacturing	14 710	14 001	3 080	2 801	279	11 630	11 200	431	-
3121	Beverage manufacturing	4 864	4 834	787	780	7	4 076	4 054	23	-
3122	Tobacco manufacturing	512	498	72	71	-	440	426	14	-
313, 314	Textile mills and textile product mills	1 558	1 441	220	215	5	1 338	1 226	112	-
315	Apparel manufacturing	756	732	111	104	7	645	628	17	-
316	Leather and allied product manufacturing	112	106	39	37	2	73	69	4	-
322	Paper manufacturing	5 882	5 647	626	611	15	5 256	5 035	221	-
323	Printing and related support activities	3 858	3 618	369	338	30	3 489	3 279	210	-
324	Petroleum and coal products manufacturing	8 586	8 195	5 214	4 935	279	3 372	3 260	113	-
3251, 3252	Basic chemical, resin, synthetic rubber, and fiber manufacturing	7 982	7 844	1 586	1 519	67	6 396	6 325	71	-
3253	Pesticide, fertilizer, and other agricultural chemical manufacturing	822	805	156	153	2	666	651	15	-
3254	Pharmaceutical and medicine manufacturing	9 539	9 303	3 482	3 263	219	6 057	6 040	17	-
3255, 3256, 3259	Paint, adhesive, soap, and other chemical manufacturing	5 461	5 327	1 693	1 621	71	3 769	3 706	63	-
326	Plastics and rubber products manufacturing	7 189	6 733	886	851	36	6 302	5 882	421	-

See note at end of table.

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

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

NAICS code	Industry	Total expenditures	Total new expenditures	Expenditures for structures			Expenditures for equipment			Not distributed as structures or equipment
				Total	New	Used	Total	New	Used	
42	Wholesale trade	31 932	28 061	7 024	6 446	578	24 908	21 615	3 293	—
423	Merchant wholesalers, durable goods	19 350	16 433	3 272	3 051	221	16 078	13 382	2 696	—
424	Merchant wholesalers, nondurable goods	12 051	11 181	3 626	3 285	341	8 425	7 896	529	—
425	Wholesale electronic markets and agents and brokers	531	447	126	110	16	406	337	69	—
44-45	Retail trade	71 747	68 021	33 207	31 382	1 824	38 541	36 639	1 902	—
441	Motor vehicle and parts dealers	5 152	4 628	1 664	1 442	222	3 488	3 186	302	—
443	Electronics and appliance stores	1 678	1 656	613	602	11	1 065	1 054	12	—
445	Food and beverage stores	12 459	12 004	6 399	6 193	206	6 060	5 810	250	—
448	Clothing and clothing accessories stores	5 863	5 612	2 884	2 764	120	2 979	2 848	131	—
452	General merchandise stores	17 005	16 948	9 541	9 499	42	7 465	7 449	15	—
454	Nonstore retailers	3 182	2 755	451	414	37	2 731	2 341	390	—
442, 444, 446, 447, 451, 453	Other retail trade stores, including gasoline stations	26 408	24 418	11 655	10 468	1 187	14 753	13 950	803	—
48-49	Transportation and warehousing ..	47 735	42 478	13 436	12 812	624	34 298	29 665	4 633	—
481	Air transportation	10 083	9 464	590	577	13	9 493	8 887	606	—
482	Rail transportation	7 189	7 095	5 615	5 566	49	1 574	1 529	45	—
483	Water transportation	4 170	2 849	97	96	1	4 073	2 753	1 320	—
484	Truck transportation	10 823	9 023	1 263	1 052	211	9 560	7 971	1 589	—
485	Transit and ground passenger transportation	1 385	1 277	63	61	1	1 322	1 216	107	—
4861, 4869	Pipeline transportation of crude oil, refined petroleum, and miscellaneous products, except natural gas	2 729	2 685	1 379	1 366	13	1 350	1 319	30	—
4862	Pipeline transportation of natural gas	3 584	3 465	2 355	2 238	117	1 229	1 227	2	—
487	Scenic and sightseeing transportation	161	131	12	11	1	149	120	29	—
488	Support activities for transportation	2 369	1 933	578	480	99	1 791	1 454	338	—
492	Couriers and messengers	3 469	2 948	516	515	—	2 953	2 433	520	—
493	Warehousing and storage	1 773	1 608	968	852	116	805	756	49	—
51	Information	83 461	79 345	28 571	26 187	2 384	54 890	53 158	1 732	—
5111	Newspaper, periodical, book, and directory publishers (except Internet)	4 028	3 952	1 065	1 040	25	2 963	2 912	51	—
5112	Software publishers (except Internet)	3 368	3 303	612	551	61	2 756	2 752	4	—
512	Motion picture and sound recording industries (except Internet)	2 648	2 606	759	731	28	1 889	1 875	14	—
5151	Radio and television broadcasting (except Internet)	3 283	3 228	674	638	37	2 608	2 590	18	—
5152	Cable and other subscription programming (except Internet)	1 060	986	369	307	62	692	679	13	—
516	Internet publishing and broadcasting	169	169	4	—	—	165	165	—	—
5171	Wired telecommunications carriers	24 040	20 649	8 118	(D)	(D)	15 922	(D)	(D)	—
5172	Wireless telecommunications carriers (except satellite)	23 998	23 963	11 716	11 685	31	12 282	12 278	4	—
5173, 5174, 5179	Telecommunications resellers, satellite, and other telecommunications	3 520	3 493	403	397	6	3 117	3 095	22	—
5175	Cable and other program distribution	10 535	10 500	3 691	(D)	(D)	6 844	(D)	(D)	—
5181	Internet service providers and Web search portals	1 797	1 693	308	240	68	1 489	1 453	36	—
5182	Data processing, hosting, and related services	4 141	3 955	448	282	166	3 692	3 673	19	—
519	Other information services	873	848	402	386	17	470	462	8	—
52	Finance and insurance	153 229	137 944	43 721	29 003	14 718	109 508	108 940	567	—
521	Monetary authorities—central bank	467	467	244	244	—	224	224	—	—
5221	Depository credit intermediation	24 914	24 060	12 157	11 523	634	12 757	12 537	220	—
5222	Nondepository credit intermediation	79 984	79 530	1 716	1 281	435	78 269	78 250	19	—
5223	Activities related to credit intermediation	1 852	1 837	146	143	2	1 707	1 693	13	—
523	Securities, commodity contracts, and other financial investments and related activities ..	7 795	7 695	2 726	2 676	50	5 069	5 019	50	—
5241	Insurance carriers	11 664	11 243	3 229	2 851	378	8 434	8 392	42	—
5242	Agencies, brokerages, and other insurance related activities	2 862	2 762	327	311	16	2 535	2 451	84	—
5251, 5259	Funds, trusts, and other financial vehicles	23 689	10 349	23 176	9 975	13 201	513	374	139	—
53	Real estate and rental and leasing ..	92 163	83 942	27 963	22 157	5 806	64 201	61 785	2 416	—
531	Real estate	31 557	25 416	27 199	21 447	5 752	4 358	3 969	389	—
5321	Automotive equipment rental and leasing	44 214	43 813	301	292	9	43 913	43 522	391	—
5322, 5323	Consumer goods and general rental centers	2 236	2 173	183	154	29	2 053	2 019	34	—
5324	Commercial and industrial machinery and equipment rental and leasing	13 832	12 220	130	119	11	13 702	12 101	1 601	—
533	Lessors of nonfinancial intangible assets	326	320	150	146	4	176	174	1	—
54	Professional, scientific, and technical services	26 874	25 999	6 133	5 838	295	20 741	20 161	580	—
5411	Legal services	3 455	3 416	835	819	16	2 620	2 597	23	—
5412	Accounting, tax preparation, bookkeeping and payroll services	1 727	1 589	298	276	22	1 430	1 313	116	—
5413	Architectural, engineering, and related services	4 091	3 881	698	622	75	3 394	3 258	135	—
5414	Specialized design services	369	350	65	54	11	304	297	7	—
5415	Computer systems design and related services	7 551	7 339	1 350	1 294	57	6 200	6 045	155	—
5416	Management, scientific, and technical consulting services	2 097	2 067	405	399	6	1 692	1 668	24	—
5417	Scientific research and development services	4 144	4 015	1 679	1 611	68	2 465	2 404	62	—
5418	Advertising and related services	1 588	1 551	415	385	30	1 174	1 167	7	—
5419	Other professional, scientific, and technical services	1 852	1 791	389	378	11	1 463	1 412	50	—
55	Management of companies and enterprises	4 222	3 904	1 136	911	225	3 086	2 993	93	—
551	Management of companies and enterprises ..	4 222	3 904	1 136	911	225	3 086	2 993	93	—

See note at end of table.

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

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

NAICS code	Industry	Total expenditures	Total new expenditures	Expenditures for structures			Expenditures for equipment			Not distributed as structures or equipment
				Total	New	Used	Total	New	Used	
56	Administrative and support and waste management	17 546	15 090	2 547	2 288	259	14 999	12 802	2 197	—
5614	Business support services	3 287	2 013	327	241	86	2 959	1 772	1 188	—
5615	Travel arrangement and reservation services	835	818	53	36	17	782	782	—	—
5616, 5617	Investigation, security, and services to buildings and dwellings	5 278	4 941	118	109	9	5 160	4 832	328	—
5611, 5612, 5613, 5619	Office administrative, facilities, employment, and other support services	3 859	3 452	979	882	97	2 880	2 570	310	—
5621, 5622	Waste collection, treatment, and disposal ..	3 568	3 249	1 008	968	39	2 561	2 281	280	—
5629	Remediation and other waste management services	719	617	63	52	11	657	565	92	—
61	Educational services	19 019	17 846	13 808	12 861	947	5 211	4 986	225	—
611	Educational services	19 019	17 846	13 808	12 861	947	5 211	4 986	225	—
62	Health care and social assistance ..	65 274	62 582	33 173	31 154	2 019	32 101	31 428	673	—
6211	Offices of physicians	5 267	5 191	1 398	1 350	48	3 870	3 841	29	—
6212, 6213	Offices of dentists and other health practitioners	3 171	3 116	737	730	7	2 433	2 386	48	—
6215	Medical and diagnostic laboratories	1 985	1 935	297	287	10	1 688	1 648	40	—
6216	Home health care services	791	761	186	169	17	605	592	13	—
6214, 6219	Outpatient care centers and other ambulatory health care services	3 483	3 214	1 448	1 249	199	2 034	1 965	69	—
6221	General medical and surgical hospitals	36 280	35 515	18 910	18 271	639	17 370	17 243	127	—
6222, 6223	Psychiatric, substance abuse, and specialty hospitals	1 252	1 183	693	631	62	559	552	7	—
623	Nursing and residential care facilities	9 438	8 665	7 150	6 626	524	2 288	2 039	249	—
624 (except 6244)	Social assistance (except child day care services)	2 640	2 160	1 669	1 275	394	971	885	86	—
6244	Child day care services	967	842	684	565	119	283	277	6	—
71	Arts, entertainment, and recreation	12 154	11 861	7 352	7 187	165	4 802	4 674	128	—
711	Performing arts, spectator sports, and related industries	2 170	2 124	1 249	1 229	20	921	895	26	—
712	Museums, historical sites, and similar institutions	1 975	1 905	1 749	1 690	59	226	215	11	—
713	Amusement, gambling, and recreation industries	8 009	7 833	4 354	4 268	86	3 655	3 564	91	—
72	Accommodation and food services	20 641	19 471	9 859	9 113	746	10 782	10 358	424	—
721	Traveler accommodation services	9 279	8 563	4 507	3 934	573	4 772	4 629	142	—
722	Food services and drinking places	11 362	10 908	5 352	5 179	173	6 010	5 729	281	—
81	Other services (except public administration)	19 717	17 670	12 278	10 866	1 412	7 439	6 804	635	—
8111	Automotive repair and maintenance	1 234	1 104	161	160	1	1 072	944	128	—
8112, 8113, 8114	Other repair and maintenance	942	808	141	114	27	801	694	107	—
812	Personal care, death care, laundry, and other personal services	3 298	2 870	1 080	864	216	2 218	2 006	212	—
8131, 8132, 8133, 8134	Religious, grantmaking, social advocacy, civic, and social organizations	11 850	10 657	9 768	8 742	1 026	2 082	1 915	167	—
8139	Business, professional, labor, political, and similar organizations	2 394	2 231	1 128	986	142	1 266	1 245	21	—
	Structure and equipment expenditures serving multiple industries	1 445	1 429	265	252	13	1 180	1 178	2	—

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

Table 4b. Capital Expenditures for Structures and Equipment for Companies With Employees by Industry: 2003 Revised and Restated

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

NAICS code	Industry	Total expenditures	Total new expenditures	Expenditures for structures			Expenditures for equipment			Not distributed as structures or equipment
				Total	New	Used	Total	New	Used	
	Total expenditures	886 846	822 503	314 021	281 892	32 128	572 825	540 611	32 214	-
	By industry	886 846	822 503	314 021	281 892	32 128	572 825	540 611	32 214	-
113-115	Forestry, fishing, and agricultural services	1 894	1 444	202	177	25	1 692	1 267	425	-
113, 114, 115	Forestry, logging, fishing, hunting, trapping, and agricultural support activities	1 894	1 444	202	177	25	1 692	1 267	425	-
21	Mining	50 548	48 032	36 617	35 897	720	13 931	12 135	1 796	-
2111	Oil and gas extraction	41 865	40 356	34 864	34 154	710	7 001	6 202	800	-
2121	Coal mining	1 872	1 699	771	770	1	1 101	929	171	-
2122	Metal ore mining	788	765	376	376	-	412	389	23	-
2123	Nonmetallic mineral mining and quarrying	1 723	1 501	186	181	5	1 536	1 320	217	-
213111, 213112	Support activities for oil and gas operations	4 196	3 617	396	392	4	3 801	3 225	576	-
213113, 213114, 213115	Support activities for solid mineral operations	104	94	24	24	-	80	71	9	-
22	Utilities	54 569	53 624	24 841	24 580	261	29 729	29 044	685	-
2211	Electric power generation, transmission, and distribution	46 914	46 033	20 612	20 401	211	26 302	25 632	670	-
2212	Natural gas distribution	5 395	5 345	2 398	2 354	45	2 997	2 991	6	-
2213	Water, sewage, and other systems	2 260	2 247	1 830	1 826	5	429	421	8	-
23	Construction	23 159	17 595	1 676	1 424	251	21 484	16 170	5 313	-
236	Construction of buildings	5 665	4 547	1 051	925	126	4 613	3 622	991	-
237	Heavy and civil engineering construction	7 766	5 461	330	217	113	7 436	5 245	2 192	-
238	Specialty trade contractors	9 728	7 586	294	282	12	9 434	7 303	2 130	-
31-33	Manufacturing	149 065	141 417	31 108	29 315	1 793	117 956	112 102	5 855	-
321, 327, 33	Durable goods industries	80 226	75 440	13 330	12 631	700	66 895	62 810	4 086	-
321	Wood product manufacturing	3 118	2 546	538	521	18	2 580	2 026	555	-
3271, 3272	Clay and glass products manufacturing	1 778	1 700	315	307	8	1 463	1 393	70	-
3273, 3274, 3279	Cement, concrete, lime, gypsum, and other nonmetallic mineral product manufacturing	2 930	2 702	512	502	10	2 418	2 200	219	-
3311, 3312	Iron and steel mills, ferroalloy manufacturing, and steel product manufacturing from purchased steel	2 022	1 803	241	224	17	1 781	1 579	201	-
3313, 3314	Nonferrous metals production and processing	1 233	1 175	172	170	1	1 061	1 005	57	-
3315	Ferrous and nonferrous foundries	730	670	105	90	16	625	581	44	-
332	Fabricated metal product manufacturing	7 332	5 655	824	786	38	6 508	4 870	1 638	-
3331	Agriculture, construction, and mining machinery manufacturing	1 385	1 332	184	156	28	1 201	1 176	25	-
3332, 3335, 3339	Industrial, metalworking, and general purpose machinery manufacturing	2 488	2 347	458	436	22	2 030	1 911	119	-
3333, 3334	Commercial, service industry, temperature control, and air-flow control machinery manufacturing	1 132	1 090	216	197	19	916	892	23	-
3336	Engine, turbine, and power transmission equipment manufacturing	923	831	97	79	18	825	752	73	-
3341	Computer and peripheral equipment manufacturing	2 804	2 787	262	256	6	2 542	2 532	11	-
3342, 3343	Communications, audio and video equipment manufacturing	2 978	2 820	541	500	41	2 437	2 320	117	-
3344	Semiconductor and other electronic component manufacturing	8 870	8 432	1 473	1 298	174	7 398	7 134	264	-
3345	Navigational, measuring, electromedical, and control instruments manufacturing	2 779	2 740	703	702	1	2 076	2 038	37	-
3346	Manufacturing and reproducing magnetic and optical media	272	267	63	63	-	209	204	5	-
335	Electrical equipment, appliance, and component manufacturing	2 862	2 809	471	461	11	2 390	2 348	42	-
3361, 3362, 3363	Motor vehicle, body, trailer, and parts manufacturing	23 153	22 890	3 414	3 311	103	19 739	19 579	160	-
3364	Aerospace product and parts manufacturing	2 984	2 944	712	709	3	2 272	2 235	37	-
3365, 3366, 3369	Other transportation equipment manufacturing	1 660	1 480	465	449	16	1 195	1 031	164	-
337	Furniture and related product manufacturing	1 635	1 490	391	326	65	1 244	1 164	80	-
3391	Medical equipment and supplies manufacturing	3 170	3 080	913	854	59	2 257	2 226	31	-
3399	Other miscellaneous manufacturing	1 988	1 849	260	236	24	1 727	1 613	114	-
31, 322-326	Nondurable goods industries	68 839	65 977	17 778	16 685	1 093	51 061	49 292	1 769	-
311	Food manufacturing	12 283	11 521	2 856	2 557	299	9 427	8 964	463	-
3121	Beverage manufacturing	4 937	4 855	852	817	35	4 085	4 038	47	-
3122	Tobacco manufacturing	559	550	66	(D)	(D)	493	(D)	(D)	-
313, 314	Textile mills and textile product mills	1 526	1 398	213	207	7	1 312	1 191	121	-
315	Apparel manufacturing	760	722	206	190	16	554	532	22	-
316	Leather and allied product manufacturing	153	145	29	(D)	(D)	124	(D)	(D)	-
322	Paper manufacturing	5 213	5 088	669	658	11	4 544	4 430	115	-
323	Printing and related support activities	4 237	3 780	525	509	15	3 712	3 271	441	-
324	Petroleum and coal products manufacturing	7 198	6 600	3 674	3 148	526	3 524	3 452	72	-
3251, 3252	Basic chemical, resin, synthetic rubber, and fiber manufacturing	7 776	7 623	1 545	1 469	76	6 230	6 154	77	-
3253	Pesticide, fertilizer, and other agricultural chemical manufacturing	780	761	110	106	4	670	655	15	-
3254	Pharmaceutical and medicine manufacturing	12 145	11 983	5 356	5 299	57	6 789	6 684	105	-
3255, 3256, 3259	Paint, adhesive, soap, and other chemical manufacturing	3 733	3 618	796	779	17	2 937	2 838	99	-
326	Plastics and rubber products manufacturing	7 540	7 333	882	853	29	6 658	6 480	178	-

See note at end of table.

Table 4b. Capital Expenditures for Structures and Equipment for Companies With Employees by Industry: 2003 Revised and Restated—Con.

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

NAICS code	Industry	Total expenditures	Total new expenditures	Expenditures for structures			Expenditures for equipment			Not distributed as structures or equipment
				Total	New	Used	Total	New	Used	
42	Wholesale trade	26 014	24 378	5 615	4 921	694	20 399	19 457	942	—
423	Merchant wholesalers, durable goods	16 044	15 035	3 228	2 748	480	12 816	12 286	530	—
424	Merchant wholesalers, nondurable goods	9 098	8 485	2 210	1 997	213	6 888	6 489	399	—
425	Wholesale electronic markets and agents and brokers	872	858	176	176	1	695	682	13	—
44-45	Retail trade	65 868	59 555	29 675	27 393	2 282	36 193	32 162	4 031	—
441	Motor vehicle and parts dealers	5 483	4 641	2 323	2 044	278	3 160	2 597	563	—
443	Electronics and appliance stores	1 623	1 597	574	568	7	1 049	1 030	19	—
445	Food and beverage stores	11 800	11 163	5 817	5 463	354	5 983	5 700	283	—
448	Clothing and clothing accessories stores	5 392	5 198	2 307	2 155	153	3 084	3 043	41	—
452	General merchandise stores	15 187	14 877	8 523	8 234	289	6 664	6 644	20	—
454	Nonstore retailers	3 283	2 764	580	456	124	2 702	2 308	394	—
442, 444, 446, 447, 451, 453	Other retail trade stores, including gasoline stations	23 101	19 313	9 550	8 474	1 077	13 550	10 840	2 710	—
48-49	Transportation and warehousing ..	44 460	38 565	13 005	11 779	1 226	31 454	26 786	4 668	—
481	Air transportation	10 704	9 938	620	553	66	10 085	9 385	700	—
482	Rail transportation	6 546	6 444	4 947	4 939	7	1 600	1 505	95	—
483	Water transportation	2 305	1 643	93	89	3	2 213	1 553	659	—
484	Truck transportation	9 134	7 339	449	358	92	8 685	6 982	1 703	—
485	Transit and ground passenger transportation	1 709	1 590	90	87	3	1 619	1 503	116	—
4861, 4869	Pipeline transportation of crude oil, refined petroleum, and miscellaneous products, except natural gas	1 458	1 310	915	771	145	543	540	3	—
4862	Pipeline transportation of natural gas	4 067	3 981	3 293	3 208	85	773	773	—	—
487	Scenic and sightseeing transportation	462	410	34	33	1	428	377	50	—
488	Support activities for transportation	2 386	1 886	734	590	144	1 652	1 296	356	—
492	Couriers and messengers	3 265	2 450	317	307	10	2 949	2 143	805	—
493	Warehousing and storage	2 423	1 514	1 514	844	670	909	729	180	—
51	Information	80 524	78 264	30 765	30 406	358	49 759	47 857	1 902	—
5111	Newspaper, periodical, book, and directory publishers (except Internet)	4 207	4 188	713	710	3	3 494	3 478	16	—
5112	Software publishers (except Internet)	3 723	3 596	1 036	951	84	2 688	2 645	43	—
512	Motion picture and sound recording industries (except Internet)	1 997	1 971	630	(D)	(D)	1 367	(D)	(D)	—
5151	Radio and television broadcasting (except Internet)	2 329	2 145	496	429	66	1 834	1 716	118	—
5152	Cable and other subscription programming (except Internet)	1 615	1 568	613	(D)	(D)	1 002	(D)	(D)	—
516	Internet publishing and broadcasting	131	131	10	10	—	121	121	1	—
5171	Wired telecommunications carriers	25 741	24 191	9 880	(D)	(D)	15 861	(D)	(D)	—
5172	Wireless telecommunications carriers (except satellite)	20 989	20 972	11 514	11 512	2	9 475	9 459	16	—
5173, 5174, 5179	Telecommunications resellers, satellite, and other telecommunications	3 796	3 566	693	597	96	3 102	2 969	133	—
5175	Cable and other program distribution	9 996	9 988	4 320	(D)	(D)	5 677	(D)	(D)	—
5181	Internet service providers and Web search portals	2 326	2 309	265	261	4	2 061	2 048	13	—
5182	Data processing, hosting, and related services	3 133	3 128	336	334	2	2 798	2 794	3	—
519	Other information services	540	511	260	236	24	281	275	6	—
52	Finance and insurance	120 787	112 113	26 200	17 908	8 292	94 587	94 205	383	—
521	Monetary authorities—central bank	354	347	174	(D)	(D)	180	(D)	(D)	—
5221	Depository credit intermediation	20 221	18 890	8 445	7 281	1 164	11 776	11 608	167	—
5222	Nondepository credit intermediation	69 067	68 709	1 960	1 653	307	67 107	67 056	51	—
5223	Activities related to credit intermediation	2 013	2 007	376	376	—	1 637	1 631	6	—
523	Securities, commodity contracts, and other financial investments and related activities ..	6 463	6 331	2 236	2 154	82	4 227	4 176	51	—
5241	Insurance carriers	9 576	9 115	2 650	2 249	400	6 926	6 866	60	—
5242	Agencies, brokerages, and other insurance related activities	2 944	2 863	412	(D)	(D)	2 532	(D)	(D)	—
5251, 5259	Funds, trusts, and other financial vehicles ..	10 149	3 853	9 948	3 673	6 274	201	180	21	—
53	Real estate and rental and leasing ..	87 952	77 698	25 028	16 446	8 583	62 923	61 253	1 671	—
531	Real estate	27 780	18 883	24 038	15 503	8 534	3 742	3 380	362	—
5321	Automotive equipment rental and leasing ..	43 185	42 906	299	278	22	42 886	42 628	258	—
5322, 5323	Consumer goods and general rental centers	2 550	2 379	227	223	4	2 322	2 156	167	—
5324	Commercial and industrial machinery and equipment rental and leasing	14 199	13 301	334	319	16	13 864	12 982	882	—
533	Lessors of nonfinancial intangible assets	239	230	130	123	7	109	107	2	—
54	Professional, scientific, and technical services	24 703	23 346	5 314	4 671	643	19 389	18 675	714	—
5411	Legal services	3 016	2 954	491	458	32	2 526	2 496	30	—
5412	Accounting, tax preparation, bookkeeping and payroll services	2 091	1 844	421	306	115	1 669	1 537	132	—
5413	Architectural, engineering, and related services	3 031	2 804	405	340	65	2 627	2 465	162	—
5414	Specialized design services	374	353	56	44	12	318	309	9	—
5415	Computer systems design and related services	5 398	5 130	747	562	185	4 651	4 568	83	—
5416	Management, scientific, and technical consulting services	3 120	3 015	449	429	20	2 671	2 586	85	—
5417	Scientific research and development services	4 511	4 316	2 089	1 993	95	2 422	2 322	100	—
5418	Advertising and related services	1 243	1 173	310	293	17	933	880	53	—
5419	Other professional, scientific, and technical services	1 919	1 757	347	246	101	1 572	1 511	61	—
55	Management of companies and enterprises	3 298	3 237	925	869	56	2 373	2 368	5	—
551	Management of companies and enterprises ..	3 298	3 237	925	869	56	2 373	2 368	5	—

See note at end of table.

Table 4b. **Capital Expenditures for Structures and Equipment for Companies With Employees by Industry: 2003 Revised and Restated—Con.**

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

NAICS code	Industry	Total expenditures	Total new expenditures	Expenditures for structures			Expenditures for equipment			Not distributed as structures or equipment
				Total	New	Used	Total	New	Used	
56	Administrative and support and waste management	16 612	14 587	3 976	3 213	763	12 636	11 374	1 262	—
5614	Business support services	3 011	2 857	475	366	109	2 536	2 491	45	—
5615	Travel arrangement and reservation services	535	524	35	30	5	500	495	5	—
5616, 5617	Investigation, security, and services to buildings and dwellings	3 498	3 039	73	71	2	3 425	2 968	457	—
5611, 5612, 5613, 5619	Office administrative, facilities, employment, and other support services	5 874	4 745	2 349	1 738	611	3 526	3 007	519	—
5621, 5622	Waste collection, treatment, and disposal ..	3 190	2 997	1 020	986	34	2 171	2 011	159	—
5629	Remediation and other waste management services	503	424	25	22	3	479	402	76	—
61	Educational services	16 667	16 138	11 984	11 569	415	4 683	4 569	114	—
611	Educational services	16 667	16 138	11 984	11 569	415	4 683	4 569	114	—
62	Health care and social assistance ..	61 151	58 381	30 996	28 885	2 111	30 155	29 497	658	—
6211	Offices of physicians	5 377	5 217	1 389	1 315	74	3 988	3 901	87	—
6212, 6213	Offices of dentists and other health practitioners	3 147	3 067	614	612	2	2 533	2 455	78	—
6215	Medical and diagnostic laboratories	1 133	1 119	166	155	11	968	964	3	—
6216	Home health care services	636	598	128	126	2	507	472	35	—
6214, 6219	Outpatient care centers and other ambulatory health care services	4 895	4 162	2 842	2 145	697	2 053	2 016	37	—
6221	General medical and surgical hospitals	34 017	33 412	17 655	17 200	456	16 362	16 213	149	—
6222, 6223	Psychiatric, substance abuse, and specialty hospitals	1 263	1 224	751	714	37	512	511	1	—
623	Nursing and residential care facilities	6 908	6 341	4 767	4 411	356	2 141	1 930	211	—
624 (except 6244)	Social assistance (except child day care services)	3 148	2 691	2 325	1 918	407	823	773	50	—
6244	Child day care services	627	549	359	289	70	268	261	8	—
71	Arts, entertainment, and recreation	11 029	10 570	6 800	6 532	268	4 229	4 038	192	—
711	Performing arts, spectator sports, and related industries	2 022	1 792	1 385	1 216	169	637	576	61	—
712	Museums, historical sites, and similar institutions	2 310	2 235	2 012	1 960	52	299	275	23	—
713	Amusement, gambling, and recreation industries	6 696	6 542	3 403	3 356	47	3 293	3 186	107	—
72	Accommodation and food services	21 036	19 102	10 568	9 417	1 151	10 468	9 684	783	—
721	Traveler accommodation services	7 795	7 475	4 050	3 914	136	3 745	3 560	184	—
722	Food services and drinking places	13 241	11 627	6 518	5 503	1 015	6 723	6 124	599	—
81	Other services (except public administration)	26 035	22 994	18 518	16 288	2 230	7 517	6 706	811	—
8111	Automotive repair and maintenance	1 911	1 451	448	240	208	1 464	1 212	252	—
8112, 8113, 8114	Other repair and maintenance	1 109	811	241	167	74	868	643	225	—
812	Personal care, death care, laundry, and other personal services	2 967	2 730	1 240	1 179	61	1 727	1 551	176	—
8131, 8132, 8133, 8134	Religious, grantmaking, social advocacy, civic, and social organizations	17 578	15 825	14 966	13 341	1 625	2 611	2 483	128	—
8139	Business, professional, labor, political, and similar organizations	2 471	2 177	1 623	1 361	262	847	816	31	—
	Structure and equipment expenditures serving multiple industries	1 476	1 465	209	202	7	1 267	1 263	4	—

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

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

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

NAICS code	Industry	Total expenditures	Total new expenditures	Expenditures for structures			Expenditures for equipment			Not distributed as structures or equipment
				Total	New	Used	Total	New	Used	
	Total expenditures	1.0	0.8	2.8	2.2	17.6	0.7	0.6	6.0	-
	By industry	1.0	0.8	2.8	2.2	17.6	0.7	0.6	6.0	-
113-115	Forestry, fishing, and agricultural services	10.2	11.8	31.5	33.4	64.3	7.7	8.7	16.2	-
113, 114, 115	Forestry, logging, fishing, hunting, trapping, and agricultural support activities	10.2	11.8	31.5	33.4	64.3	7.7	8.7	16.2	-
21	Mining	3.3	3.5	2.5	2.6	7.9	9.2	10.0	3.3	-
2111	Oil and gas extraction	4.1	4.2	2.8	2.9	7.9	17.4	18.3	11.3	-
2121	Coal mining	2.7	2.5	0.2	(D)	(D)	4.3	(D)	(D)	-
2122	Metal ore mining	13.5	13.6	24.8	(D)	(D)	1.0	(D)	(D)	-
2123	Nonmetallic mineral mining and quarrying	9.8	10.4	10.4	11.2	9.3	11.3	12.1	7.3	-
213111, 213112, 213113, 213114, 213115	Support activities for oil and gas operations	8.2	9.1	21.8	21.9	7.6	9.2	10.6	5.9	-
	Support activities for solid mineral operations	19.2	10.3	6.4	6.6	3.2	21.3	11.6	54.1	-
22	Utilities	1.9	1.9	3.6	3.7	2.8	1.5	1.6	11.8	-
2211	Electric power generation, transmission, and distribution	2.2	2.2	4.6	4.8	3.0	1.7	1.8	12.2	-
2212	Natural gas distribution	1.6	1.6	2.2	2.2	0.3	1.2	1.2	73.7	-
2213	Water, sewage, and other systems	14.8	15.0	19.8	19.8	76.3	20.4	20.9	84.6	-
23	Construction	4.5	6.0	25.9	28.1	35.8	5.8	7.0	14.5	-
236	Construction of buildings	16.8	17.9	37.8	38.0	44.7	10.0	6.6	39.0	-
237	Heavy and civil engineering construction	8.5	9.7	26.7	27.7	83.0	8.6	9.6	21.0	-
238	Specialty trade contractors	9.0	11.4	25.8	31.9	45.1	9.5	11.9	19.1	-
31-33	Manufacturing	1.8	1.9	2.9	3.0	15.7	1.6	1.7	7.4	-
321, 327, 33	Durable goods industries	2.8	2.9	5.3	5.8	14.8	2.4	2.4	9.5	-
321	Wood product manufacturing	4.8	5.2	6.8	7.4	17.0	4.8	5.3	19.5	-
3271, 3272	Clay and glass products manufacturing	2.2	2.3	1.7	1.7	1.2	2.4	2.5	16.2	-
3273, 3274, 3279	Cement, concrete, lime, gypsum, and other nonmetallic mineral product manufacturing	8.3	8.1	12.0	12.4	3.2	8.3	8.0	22.6	-
3311, 3312	Iron and steel mills, ferroalloy manufacturing, and steel product manufacturing from purchased steel	2.5	2.6	2.5	2.7	10.1	2.6	2.7	7.3	-
3313, 3314	Nonferrous metals production and processing	4.3	3.8	11.4	11.6	14.8	3.9	3.2	22.3	-
3315	Ferrous and nonferrous foundries	5.9	6.3	8.1	7.0	24.2	6.3	6.7	13.4	-
332	Fabricated metal product manufacturing	9.5	9.8	9.6	10.8	41.0	9.9	10.1	26.3	-
3331	Agriculture, construction, and mining machinery manufacturing	8.0	8.1	20.4	22.6	19.7	8.5	8.5	26.6	-
3332, 3335, 3339	Industrial, metalworking, and general purpose machinery manufacturing	6.0	7.1	15.4	16.2	27.2	6.8	7.7	34.6	-
3333, 3334	Commercial, service industry, temperature control, and air-flow control machinery manufacturing	4.0	4.3	16.1	16.3	10.0	2.4	2.6	23.6	-
3336	Engine, turbine, and power transmission equipment manufacturing	1.3	1.3	8.9	9.0	0.0	1.2	1.2	14.3	-
3341	Computer and peripheral equipment manufacturing	5.3	5.3	0.6	0.5	2.8	5.8	5.8	32.5	-
3342, 3343	Communications, audio and video equipment manufacturing	3.5	3.6	3.5	4.0	1.0	3.9	4.0	13.9	-
3344	Semiconductor and other electronic component manufacturing	2.9	3.1	8.1	8.4	33.9	2.0	2.0	17.3	-
3345	Navigational, measuring, electromedical, and control instruments manufacturing	3.2	3.1	14.1	14.2	7.6	2.7	2.6	40.1	-
3346	Manufacturing and reproducing magnetic and optical media	1.9	1.9	3.0	3.1	2.4	1.9	1.9	11.9	-
335	Electrical equipment, appliance, and component manufacturing	6.9	4.1	28.3	12.3	67.6	3.4	3.3	9.4	-
3361, 3362, 3363	Motor vehicle, body, trailer, and parts manufacturing	10.0	10.1	20.8	21.2	3.0	8.3	8.4	23.0	-
3364	Aerospace product and parts manufacturing	4.5	4.6	10.3	10.6	5.6	2.2	2.2	11.9	-
3365, 3366, 3369	Other transportation equipment manufacturing	8.7	8.3	11.6	12.5	3.1	8.9	8.3	21.3	-
337	Furniture and related product manufacturing	9.1	5.6	20.5	7.6	64.6	6.2	5.7	29.1	-
3391	Medical equipment and supplies manufacturing	4.8	4.8	2.7	2.7	9.6	5.9	6.0	23.1	-
3399	Other miscellaneous manufacturing	7.2	5.9	8.9	4.7	47.6	7.2	6.5	31.9	-
31, 322-326	Nondurable goods industries	2.3	2.3	4.4	4.3	25.2	1.9	1.9	12.5	-
311	Food manufacturing	6.2	6.3	10.3	10.6	36.5	5.7	6.0	18.7	-
3121	Beverage manufacturing	2.3	2.3	5.1	5.2	56.5	2.5	2.4	25.8	-
3122	Tobacco manufacturing	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	-
313, 314	Textile mills and textile product mills	6.5	5.9	25.4	26.1	18.6	7.2	6.0	28.7	-
315	Apparel manufacturing	12.2	12.5	8.4	8.0	22.9	13.6	13.9	28.1	-
316	Leather and allied product manufacturing	6.4	6.0	10.7	11.0	42.9	5.5	5.0	33.5	-
322	Paper manufacturing	3.3	3.5	7.1	7.3	8.9	3.4	3.7	31.0	-
323	Printing and related support activities	9.5	10.3	11.2	8.7	66.6	10.2	11.1	37.2	-
324	Petroleum and coal products manufacturing	2.0	0.7	2.3	0.2	43.3	1.9	1.5	46.2	-
3251, 3252	Basic chemical, resin, synthetic rubber, and fiber manufacturing	2.2	2.1	3.2	3.0	49.8	2.2	2.1	33.3	-
3253	Pesticide, fertilizer, and other agricultural chemical manufacturing	3.0	2.9	10.0	10.2	3.5	2.6	2.4	15.3	-
3254	Pharmaceutical and medicine manufacturing	0.5	0.5	0.8	0.9	1.3	0.8	0.8	19.5	-
3255, 3256, 3259	Paint, adhesive, soap, and other chemical manufacturing	23.4	24.0	41.0	42.8	54.1	15.7	16.1	41.2	-
326	Plastics and rubber products manufacturing	6.3	6.5	7.7	7.8	16.3	6.9	7.1	34.4	-

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

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

NAICS code	Industry	Total expenditures	Total new expenditures	Expenditures for structures			Expenditures for equipment			Not distributed as structures or equipment
				Total	New	Used	Total	New	Used	
42	Wholesale trade	7.3	7.7	15.3	17.2	37.6	6.7	6.5	26.2	—
423	Merchant wholesalers, durable goods	8.1	7.5	10.5	11.5	28.3	9.3	8.6	32.1	—
424	Merchant wholesalers, nondurable goods ...	12.1	13.4	28.6	31.8	64.1	9.5	9.7	44.5	—
425	Wholesale electronic markets and agents and brokers	20.6	23.1	45.1	47.4	36.8	15.9	16.6	58.2	—
44-45	Retail trade	1.6	1.5	2.0	2.2	10.0	2.0	1.6	19.4	—
441	Motor vehicle and parts dealers	7.6	8.2	7.5	8.8	22.3	9.5	10.5	33.1	—
443	Electronics and appliance stores	3.8	3.8	4.9	5.0	16.0	5.1	5.1	47.0	—
445	Food and beverage stores	2.7	2.4	3.0	2.4	57.6	3.1	3.4	44.4	—
448	Clothing and clothing accessories stores	2.9	2.1	3.8	2.9	28.0	2.9	2.0	43.3	—
452	General merchandise stores	0.3	0.2	0.4	0.2	75.9	0.3	0.3	26.5	—
454	Nonstore retailers	9.2	9.0	13.0	13.1	17.3	8.8	8.5	12.6	—
442, 444, 446, 447, 451, 453	Other retail trade stores, including gasoline stations	3.8	3.7	5.6	6.1	13.7	3.9	2.8	38.6	—
48-49	Transportation and warehousing ..	4.0	3.0	4.8	5.1	12.0	5.5	3.7	18.1	—
481	Air transportation	1.6	0.5	4.0	3.7	36.3	1.7	0.5	27.6	—
482	Rail transportation	0.3	0.2	0.3	0.2	16.2	0.3	0.2	5.5	—
483	Water transportation	38.5	26.7	10.5	10.6	0.0	39.5	27.7	64.6	—
484	Truck transportation	8.1	9.6	51.4	61.9	18.0	5.2	6.0	16.0	—
485	Transit and ground passenger transportation	11.8	12.7	21.1	21.3	37.6	12.5	13.4	23.0	—
4861, 4869	Pipeline transportation of crude oil, refined petroleum, and miscellaneous products, except natural gas	0.1	0.1	0.0	0.0	0.0	0.2	0.2	0.0	—
4862	Pipeline transportation of natural gas	0.2	0.2	0.3	0.3	1.1	0.2	0.2	20.2	—
487	Scenic and sightseeing transportation	13.0	13.4	19.3	21.3	7.9	14.2	15.0	49.4	—
488	Support activities for transportation	7.3	8.0	14.1	11.9	39.3	7.9	9.5	24.2	—
492	Couriers and messengers	0.8	1.0	0.2	0.2	76.0	1.0	1.2	2.6	—
493	Warehousing and storage	6.1	6.7	9.4	10.3	42.0	6.9	7.2	14.3	—
51	Information	1.0	1.0	1.1	1.1	6.5	1.4	1.4	3.8	—
5111	Newspaper, periodical, book, and directory publishers (except Internet)	6.0	6.1	7.4	7.6	0.0	6.0	6.1	5.7	—
5112	Software publishers (except Internet)	7.5	7.6	5.6	6.2	0.0	8.5	8.5	72.2	—
512	Motion picture and sound recording industries (except Internet)	13.3	13.5	25.2	25.8	37.7	11.7	11.8	38.2	—
5151	Radio and television broadcasting (except Internet)	19.6	20.1	25.5	27.2	78.3	24.3	24.5	22.9	—
5152	Cable and other subscription programming (except Internet)	0.3	0.4	(Z)	(Z)	0.0	0.5	0.5	0.5	—
516	Internet publishing and broadcasting	4.5	4.5	27.3	27.5	0.0	4.4	4.4	—	—
5171	Wired telecommunications carriers	1.1	1.3	1.2	(D)	(D)	1.3	(D)	(D)	—
5172	Wireless telecommunications carriers (except satellite)	2.3	2.3	0.5	0.4	5.8	4.3	4.3	22.6	—
5173, 5174, 5179	Telecommunications resellers, satellite, and other telecommunications	2.1	2.1	3.9	3.9	3.2	2.3	2.2	33.5	—
5175	Cable and other program distribution	0.7	0.7	0.7	(D)	(D)	0.9	(D)	(D)	—
5181	Internet service providers and Web search portals	8.1	7.3	24.2	19.8	90.6	5.6	5.6	92.0	—
5182	Data processing, hosting, and related services	13.9	13.2	32.7	9.9	88.7	13.9	13.9	9.5	—
519	Other information services	5.1	5.3	6.4	6.8	33.7	7.4	7.6	0.9	—
52	Finance and insurance	5.2	2.2	17.4	7.7	40.8	0.9	0.9	24.3	—
521	Monetary authorities—central bank	0.0	0.0	0.0	0.0	—	0.0	0.0	0.0	—
5221	Depository credit intermediation	9.4	9.7	13.4	14.3	15.4	5.9	5.9	25.8	—
5222	Nondepository credit intermediation	0.2	0.2	7.1	4.1	28.7	0.2	0.2	31.6	—
5223	Activities related to credit intermediation	13.5	13.7	29.4	29.9	44.9	14.0	14.1	5.9	—
523	Securities, commodity contracts, and other financial investments and related activities ..	6.3	6.3	13.1	13.4	7.8	5.1	4.9	62.1	—
5241	Insurance carriers	1.9	1.9	3.1	3.4	0.5	2.4	2.4	5.5	—
5242	Agencies, brokerages, and other insurance related activities	8.8	9.2	29.4	30.9	0.0	8.9	9.2	52.4	—
5251, 5259	Funds, trusts, and other financial vehicles ...	31.2	15.0	31.8	15.3	45.8	16.0	11.8	52.9	—
53	Real estate and rental and leasing ..	5.5	4.8	18.0	18.6	40.0	2.8	2.1	43.2	—
531	Real estate	16.3	16.2	18.5	19.3	40.4	11.2	11.5	29.0	—
5321	Automotive equipment rental and leasing ...	2.3	2.4	2.2	1.7	52.7	2.4	2.4	24.0	—
5322, 5323	Consumer goods and general rental centers	6.3	6.4	4.8	5.1	16.8	6.7	6.8	21.2	—
5324	Commercial and industrial machinery and equipment rental and leasing	10.7	5.1	8.0	6.4	67.5	10.8	5.1	66.7	—
533	Lessors of nonfinancial intangible assets ...	6.6	6.9	2.9	2.9	60.1	10.5	10.6	58.7	—
54	Professional, scientific, and technical services	3.8	3.9	9.8	10.3	16.8	3.6	3.6	13.2	—
5411	Legal services	11.8	11.8	22.1	22.5	27.7	11.8	11.9	38.4	—
5412	Accounting, tax preparation, bookkeeping and payroll services	5.5	5.6	7.5	7.4	24.6	5.8	6.0	46.0	—
5413	Architectural, engineering, and related services	6.1	6.5	27.5	31.1	40.3	5.8	5.9	23.3	—
5414	Specialized design services	9.3	9.6	24.6	21.3	60.0	11.3	11.5	31.2	—
5415	Computer systems design and related services	10.9	11.3	26.4	27.7	76.9	10.6	10.9	29.8	—
5416	Management, scientific, and technical consulting services	13.5	13.7	33.1	33.5	48.1	15.3	15.4	56.0	—
5417	Scientific research and development services	8.5	8.7	8.7	9.0	2.3	10.0	10.1	41.2	—
5418	Advertising and related services	8.9	9.1	3.6	2.9	48.0	11.4	11.4	38.4	—
5419	Other professional, scientific, and technical services	10.5	10.6	24.8	25.5	15.7	8.2	8.2	38.1	—
55	Management of companies and enterprises	11.7	12.4	11.2	13.5	18.3	12.9	12.9	16.3	—
551	Management of companies and enterprises ..	11.7	12.4	11.2	13.5	18.3	12.9	12.9	16.3	—

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

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

NAICS code	Industry	Total expenditures	Total new expenditures	Expenditures for structures			Expenditures for equipment			Not distributed as structures or equipment
				Total	New	Used	Total	New	Used	
56	Administrative and support and waste management	7.2	8.2	4.7	5.3	6.0	8.1	9.4	14.0	—
5614	Business support services	1.8	2.9	2.1	2.8	0.6	1.9	3.0	0.9	—
5615	Travel arrangement and reservation services	10.8	10.9	5.8	5.4	16.0	11.5	11.5	—	—
5616, 5617	Investigation, security, and services to buildings and dwellings	23.1	25.2	31.6	33.3	21.4	23.7	25.7	26.4	—
5611, 5612, 5613, 5619	Office administrative, facilities, employment, and other support services	8.0	4.0	2.9	3.2	(Z)	10.1	5.2	76.3	—
5621, 5622	Waste collection, treatment, and disposal ..	6.4	6.7	10.7	11.3	40.6	6.6	7.1	21.7	—
5629	Remediation and other waste management services	8.3	9.1	40.2	40.2	41.2	7.3	8.3	22.1	—
61	Educational services	6.4	6.6	8.3	8.6	8.1	4.2	4.2	31.9	—
611	Educational services	6.4	6.6	8.3	8.6	8.1	4.2	4.2	31.9	—
62	Health care and social assistance ..	2.4	2.5	3.8	4.2	6.4	1.9	2.0	13.2	—
6211	Offices of physicians	10.7	10.9	14.0	14.5	9.8	12.1	12.1	21.9	—
6212, 6213	Offices of dentists and other health practitioners	14.2	14.5	27.6	27.8	17.6	11.1	11.3	31.5	—
6215	Medical and diagnostic laboratories	13.1	13.7	15.0	15.9	38.9	14.2	14.8	17.9	—
6216	Home health care services	15.3	15.9	31.7	33.6	17.9	16.2	16.6	29.1	—
6214, 6219	Outpatient care centers and other ambulatory health care services	6.1	6.6	9.6	11.8	24.4	5.4	5.6	16.8	—
6221	General medical and surgical hospitals	0.9	0.9	1.0	1.0	0.7	0.9	1.0	6.1	—
6222, 6223	Psychiatric, substance abuse, and specialty hospitals	6.3	6.8	5.9	6.6	16.8	8.8	9.0	7.9	—
623	Nursing and residential care facilities	11.6	12.9	14.7	16.2	11.3	5.9	6.7	27.1	—
624 (except 6244)	Social assistance (except child day care services)	10.0	10.3	15.9	17.4	22.2	6.0	5.6	28.2	—
6244	Child day care services	26.8	29.8	36.5	43.3	66.2	12.4	12.7	47.2	—
71	Arts, entertainment, and recreation	5.6	5.5	7.5	7.5	16.8	4.8	4.6	21.0	—
711	Performing arts, spectator sports, and related industries	22.6	22.2	37.4	37.3	44.5	12.4	12.7	46.1	—
712	Museums, historical sites, and similar institutions	7.4	7.0	8.3	7.8	41.0	5.0	5.2	22.2	—
713	Amusement, gambling, and recreation industries	5.6	5.4	8.9	9.0	16.2	5.0	4.7	26.6	—
72	Accommodation and food services	3.5	3.8	3.8	4.1	2.9	5.4	5.6	20.9	—
721	Traveler accommodation services	6.3	6.9	4.1	4.5	3.5	10.9	11.3	13.1	—
722	Food services and drinking places	4.8	5.2	6.6	6.8	7.1	5.1	5.5	31.4	—
81	Other services (except public administration)	8.6	9.6	12.5	14.1	48.1	4.4	4.5	14.5	—
8111	Automotive repair and maintenance	16.2	15.2	23.5	23.7	0.0	16.7	15.4	42.6	—
8112, 8113, 8114	Other repair and maintenance	10.2	10.0	22.4	17.3	81.6	10.4	10.8	18.1	—
812	Personal care, death care, laundry, and other personal services	16.3	13.2	38.1	28.2	84.5	9.6	9.5	33.5	—
8131, 8132, 8133, 8134	Religious, grantmaking, social advocacy, civic, and social organizations	13.5	14.6	14.5	16.0	63.1	11.6	13.1	26.2	—
8139	Business, professional, labor, political, and similar organizations	10.1	11.2	17.3	20.4	32.3	14.4	14.6	26.5	—
	Structure and equipment expenditures serving multiple industries	0.1	0.1	0.1	0.1	1.9	0.1	0.1	0.0	—

Table 4d. **Relative Standard Errors for Capital Expenditures for Structures and Equipment for Companies With Employees by Industry: 2003 Revised and Restated**

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

NAICS code	Industry	Total expenditures	Total new expenditures	Expenditures for structures			Expenditures for equipment			Not distributed as structures or equipment
				Total	New	Used	Total	New	Used	
	Total expenditures	0.8	0.8	2.4	2.0	11.6	0.6	0.5	7.3	-
	By industry	0.8	0.8	2.4	2.0	11.6	0.6	0.5	7.3	-
113-115	Forestry, fishing, and agricultural services	15.3	18.5	27.7	27.7	31.9	16.4	20.6	30.6	-
113, 114, 115	Forestry, logging, fishing, hunting, trapping, and agricultural support activities	15.3	18.5	27.7	27.7	31.9	16.4	20.6	30.6	-
21	Mining	6.4	6.5	7.8	7.7	38.7	6.0	6.7	12.5	-
2111	Oil and gas extraction	7.8	7.8	8.2	8.0	39.2	12.5	13.4	21.2	-
2121	Coal mining	2.3	1.7	0.5	0.5	0.5	3.8	2.9	16.7	-
2122	Metal ore mining	0.7	0.7	1.4	1.4	-	0.5	0.1	7.7	-
2123	Nonmetallic mineral mining and quarrying	6.6	7.5	5.1	5.2	4.9	7.5	8.6	12.7	-
213111, 213112, 213113, 213114, 213115	Support activities for oil and gas operations	5.9	5.1	6.3	6.3	3.9	6.6	5.7	28.0	-
	Support activities for solid mineral operations	7.5	7.2	14.6	14.7	0.0	8.3	7.6	19.0	-
22	Utilities	0.9	1.0	2.4	2.5	3.2	1.2	1.1	16.0	-
2211	Electric power generation, transmission, and distribution	1.2	1.2	3.0	3.0	3.7	1.3	1.2	15.8	-
2212	Natural gas distribution	0.4	0.4	0.6	0.6	0.0	0.7	0.7	39.2	-
2213	Water, sewage, and other systems	7.7	7.8	9.7	9.7	24.6	9.1	8.8	80.4	-
23	Construction	4.6	5.0	11.8	13.7	38.7	5.0	5.5	9.0	-
236	Construction of buildings	9.9	11.7	19.7	20.9	62.6	11.2	14.4	16.5	-
237	Heavy and civil engineering construction	9.1	11.0	22.6	17.4	60.9	9.1	11.2	14.5	-
238	Specialty trade contractors	8.3	8.9	26.3	27.0	26.5	8.4	9.0	14.1	-
31-33	Manufacturing	1.0	0.9	1.5	1.6	7.9	1.2	1.0	11.9	-
321, 327, 33	Durable goods industries	2.0	1.6	1.8	1.7	16.8	2.4	1.9	17.7	-
321	Wood product manufacturing	10.0	6.3	17.4	18.1	26.8	11.5	5.5	43.5	-
3271, 3272, 3273, 3274, 3279	Clay and glass products manufacturing	5.2	5.4	21.0	21.5	6.1	2.5	2.4	11.2	-
3311, 3312	Cement, concrete, lime, gypsum, and other nonmetallic mineral product manufacturing	6.3	6.8	7.8	8.0	0.0	6.7	7.5	22.2	-
3313, 3314	Iron and steel mills, ferroalloy manufacturing, and steel product manufacturing from purchased steel	10.3	11.2	28.0	27.7	77.7	8.7	9.4	6.1	-
3315	Nonferrous metals production and processing	3.6	3.8	6.5	6.5	43.4	3.7	3.9	22.2	-
332	Ferrous and nonferrous foundries	6.8	6.7	10.8	9.7	43.7	6.7	7.4	14.1	-
332	Fabricated metal product manufacturing	11.6	6.4	9.0	9.5	18.1	12.4	6.6	44.2	-
3331	Agriculture, construction, and mining machinery manufacturing	2.6	2.6	3.6	4.3	0.0	3.0	2.9	14.6	-
3332, 3335, 3339	Industrial, metalworking, and general purpose machinery manufacturing	6.3	6.8	7.0	7.3	0.0	6.8	7.4	11.5	-
3333, 3334	Commercial, service industry, temperature control, and air-flow control machinery manufacturing	2.4	2.5	4.5	4.0	9.9	2.7	2.9	27.6	-
3336	Engine, turbine, and power transmission equipment manufacturing	2.5	2.0	4.5	1.5	23.0	2.6	2.3	9.8	-
3341	Computer and peripheral equipment manufacturing	22.5	22.5	1.8	1.9	3.1	24.8	24.8	29.3	-
3342, 3343	Communications, audio and video equipment manufacturing	2.2	2.1	0.4	0.4	0.3	2.7	2.6	7.5	-
3344	Semiconductor and other electronic component manufacturing	1.5	1.1	5.5	0.9	46.3	1.3	1.2	9.3	-
3345	Navigational, measuring, electromedical, and control instruments manufacturing	4.0	3.6	7.2	7.2	38.6	3.2	2.6	38.2	-
3346	Manufacturing and reproducing magnetic and optical media	2.9	2.8	1.0	1.0	-	3.6	3.3	16.9	-
335	Electrical equipment, appliance, and component manufacturing	1.7	1.8	1.8	1.9	9.1	2.1	2.1	26.0	-
3361, 3362, 3363	Motor vehicle, body, trailer, and parts manufacturing	3.6	3.6	5.2	5.0	49.4	4.1	4.2	16.3	-
3364	Aerospace product and parts manufacturing	0.9	0.9	0.7	0.7	11.8	1.1	1.1	8.6	-
3365, 3366, 3369	Other transportation equipment manufacturing	6.6	6.0	8.7	8.9	9.6	8.5	7.2	30.1	-
337	Furniture and related product manufacturing	12.7	12.3	20.2	21.1	68.3	13.4	13.0	39.1	-
3391	Medical equipment and supplies manufacturing	4.2	4.3	8.0	8.2	20.4	2.9	2.9	11.8	-
3399	Other miscellaneous manufacturing	8.5	8.9	11.0	11.3	9.5	9.4	9.9	22.2	-
31, 322-326	Nondurable goods industries	1.1	1.1	2.0	2.0	9.4	1.1	1.2	9.1	-
311	Food manufacturing	2.7	2.9	2.5	2.8	7.3	3.5	3.6	3.4	-
3121	Beverage manufacturing	2.1	2.1	3.5	3.0	64.0	2.0	2.1	22.4	-
3122	Tobacco manufacturing	1.1	1.1	0.1	(D)	(D)	1.3	(D)	(D)	-
313, 314	Textile mills and textile product mills	5.1	5.7	15.8	16.3	0.0	4.1	4.3	14.1	-
315	Apparel manufacturing	5.5	5.7	2.3	2.5	0.0	7.1	7.2	23.4	-
316	Leather and allied product manufacturing	9.6	10.4	3.4	(D)	(D)	12.0	(D)	(D)	-
322	Paper manufacturing	1.7	1.7	1.9	1.9	28.6	1.9	1.8	30.6	-
323	Printing and related support activities	10.9	10.9	32.5	33.7	50.4	10.9	12.5	36.5	-
324	Petroleum and coal products manufacturing	2.0	1.1	2.8	0.9	14.6	1.6	1.5	23.5	-
3251, 3252	Basic chemical, resin, synthetic rubber, and fiber manufacturing	2.8	2.9	2.0	2.0	4.6	3.3	3.3	8.9	-
3253	Pesticide, fertilizer, and other agricultural chemical manufacturing	1.3	1.1	2.3	2.4	1.0	1.2	1.1	17.5	-
3254	Pharmaceutical and medicine manufacturing	3.4	2.9	3.7	3.7	0.1	3.4	2.7	63.6	-
3255, 3256, 3259	Paint, adhesive, soap, and other chemical manufacturing	2.3	2.5	3.0	3.1	0.0	2.7	3.1	37.4	-
326	Plastics and rubber products manufacturing	3.6	3.8	7.4	7.6	4.9	4.0	4.2	18.1	-

Table 4d. **Relative Standard Errors for Capital Expenditures for Structures and Equipment for Companies With Employees by Industry: 2003 Revised and Restated—Con.**

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

NAICS code	Industry	Total expenditures	Total new expenditures	Expenditures for structures			Expenditures for equipment			Not distributed as structures or equipment
				Total	New	Used	Total	New	Used	
42	Wholesale trade	6.0	5.9	11.1	11.1	36.6	7.1	7.2	14.2	—
423	Merchant wholesalers, durable goods	8.4	8.4	10.7	10.0	53.3	10.0	10.0	24.2	—
424	Merchant wholesalers, nondurable goods	9.8	10.1	22.5	25.0	16.2	11.0	11.1	21.6	—
425	Wholesale electronic markets and agents and brokers	24.9	25.2	15.6	15.7	0.0	28.5	29.0	38.2	—
44-45	Retail trade	3.4	1.5	2.1	2.3	11.7	5.3	1.7	48.3	—
441	Motor vehicle and parts dealers	11.3	9.9	15.7	15.7	83.8	11.0	9.6	30.6	—
443	Electronics and appliance stores	4.2	4.2	4.8	4.9	53.0	5.6	5.5	31.4	—
445	Food and beverage stores	3.4	3.2	6.1	6.1	35.5	2.7	2.4	15.2	—
448	Clothing and clothing accessories stores	11.6	11.7	19.3	20.2	5.5	10.1	9.8	31.1	—
452	General merchandise stores	0.3	0.2	0.5	0.2	11.9	0.3	0.3	37.2	—
454	Nonstore retailers	11.8	13.6	15.1	17.6	36.2	13.1	14.9	11.7	—
442, 444, 446, 447, 451, 453	Other retail trade stores, including gasoline stations	9.6	2.3	3.4	2.7	15.8	14.2	3.5	72.0	—
48-49	Transportation and warehousing ..	2.4	2.0	4.2	1.1	43.7	2.5	2.8	6.6	—
481	Air transportation	2.8	3.0	10.5	6.0	89.7	2.9	3.2	6.4	—
482	Rail transportation	0.4	0.3	0.3	0.3	30.6	0.9	0.2	13.5	—
483	Water transportation	9.6	12.9	20.7	21.5	32.6	9.4	12.7	7.6	—
484	Truck transportation	5.5	7.0	2.8	3.6	0.0	5.8	7.4	16.2	—
485	Transit and ground passenger transportation	22.1	23.8	2.7	2.8	3.7	23.2	25.0	26.0	—
4861, 4869	Pipeline transportation of crude oil, refined petroleum, and miscellaneous products, except natural gas	0.1	0.1	0.0	0.0	0.0	0.3	0.4	0.0	—
4862	Pipeline transportation of natural gas	0.5	0.5	0.6	0.6	0.0	0.6	0.6	27.3	—
487	Scenic and sightseeing transportation	59.9	67.1	31.1	32.2	61.9	64.7	73.2	61.1	—
488	Support activities for transportation	8.5	9.9	11.8	8.7	56.7	9.2	11.9	20.6	—
492	Couriers and messengers	1.2	1.7	2.8	0.3	85.8	1.3	1.9	1.4	—
493	Warehousing and storage	27.1	11.9	35.6	12.8	80.6	17.8	14.9	62.8	—
51	Information	1.9	1.9	2.2	2.1	16.1	2.1	2.2	5.7	—
5111	Newspaper, periodical, book, and directory publishers (except Internet)	18.9	19.0	1.3	1.3	0.0	22.8	22.9	22.6	—
5112	Software publishers (except Internet)	5.7	5.9	2.5	2.7	0.0	7.4	7.6	95.4	—
512	Motion picture and sound recording industries (except Internet)	5.9	6.0	5.2	(D)	(D)	7.1	(D)	(D)	—
5151	Radio and television broadcasting (except Internet)	12.2	10.1	27.1	27.5	82.0	11.6	9.4	88.5	—
5152	Cable and other subscription programming (except Internet)	3.2	3.2	3.9	(D)	(D)	2.8	(D)	(D)	—
516	Internet publishing and broadcasting	19.2	19.4	5.1	5.1	0.0	20.8	20.9	27.9	—
5171	Wired telecommunications carriers	1.9	2.1	2.8	(D)	(D)	2.2	(D)	(D)	—
5172	Wireless telecommunications carriers (except satellite)	2.6	2.6	2.4	2.4	96.5	3.0	3.0	26.4	—
5173, 5174, 5179	Telecommunications resellers, satellite, and other telecommunications	8.1	8.7	42.1	49.3	28.3	1.5	1.5	1.9	—
5175	Cable and other program distribution	3.3	3.3	1.1	(D)	(D)	5.7	(D)	(D)	—
5181	Internet service providers and Web search portals	19.8	20.0	44.0	44.7	1.8	18.1	18.2	39.3	—
5182	Data processing, hosting, and related services	3.3	3.3	3.5	3.5	0.0	3.3	3.3	45.5	—
519	Other information services	19.1	20.2	39.6	43.4	95.3	6.2	6.5	67.9	—
52	Finance and insurance	1.5	0.9	7.0	2.5	20.4	0.9	0.9	9.5	—
521	Monetary authorities—central bank	0.0	0.0	0.0	(D)	(D)	0.0	(D)	(D)	—
5221	Depository credit intermediation	4.7	4.7	6.7	5.4	39.8	5.8	5.9	11.2	—
5222	Nondepository credit intermediation	0.2	0.2	5.1	6.0	2.8	0.2	0.2	24.3	—
5223	Activities related to credit intermediation	3.2	3.2	3.8	3.8	—	3.3	3.4	59.9	—
523	Securities, commodity contracts, and other financial investments and related activities	4.5	4.6	4.7	4.9	0.0	4.8	4.9	56.5	—
5241	Insurance carriers	2.2	2.3	5.6	6.6	0.5	2.0	2.0	0.8	—
5242	Agencies, brokerages, and other insurance related activities	9.6	9.1	10.7	(D)	(D)	10.3	(D)	(D)	—
5251, 5259	Funds, trusts, and other financial vehicles	17.2	6.1	17.3	6.4	26.4	16.3	9.1	80.9	—
53	Real estate and rental and leasing ..	5.0	3.7	16.3	11.4	41.6	2.2	2.1	13.8	—
531	Real estate	14.7	10.4	17.0	12.1	41.9	12.1	12.5	22.8	—
5321	Automotive equipment rental and leasing	0.9	0.9	3.9	4.2	1.0	0.9	0.9	25.8	—
5322, 5323	Consumer goods and general rental centers	7.8	7.2	4.4	4.4	79.1	8.2	7.6	23.6	—
5324	Commercial and industrial machinery and equipment rental and leasing	7.2	6.9	7.7	7.4	27.8	7.3	7.1	27.6	—
533	Lessors of nonfinancial intangible assets	4.7	4.9	3.7	4.0	7.2	7.5	7.8	84.8	—
54	Professional, scientific, and technical services	3.0	2.8	6.0	6.9	21.8	3.0	3.0	15.6	—
5411	Legal services	7.0	7.0	6.5	4.1	68.5	8.4	8.3	62.7	—
5412	Accounting, tax preparation, bookkeeping and payroll services	8.6	8.9	25.5	3.3	87.7	10.7	10.8	39.3	—
5413	Architectural, engineering, and related services	6.2	6.8	10.1	9.8	42.5	6.9	7.2	19.8	—
5414	Specialized design services	8.7	9.0	30.7	33.0	77.0	9.2	9.4	38.5	—
5415	Computer systems design and related services	5.4	5.6	3.2	4.0	6.2	6.3	6.3	8.5	—
5416	Management, scientific, and technical consulting services	11.6	12.2	24.7	26.0	25.8	13.9	14.5	55.9	—
5417	Scientific research and development services	11.0	10.9	15.7	16.6	60.7	11.7	11.8	54.6	—
5418	Advertising and related services	6.0	6.0	8.5	6.8	96.4	7.2	7.8	42.7	—
5419	Other professional, scientific, and technical services	14.7	12.4	34.4	24.3	76.0	11.0	11.1	41.1	—
55	Management of companies and enterprises	4.3	4.4	5.9	6.1	26.8	4.4	4.4	27.7	—
551	Management of companies and enterprises ..	4.3	4.4	5.9	6.1	26.8	4.4	4.4	27.7	—

Table 4d. **Relative Standard Errors for Capital Expenditures for Structures and Equipment for Companies With Employees by Industry: 2003 Revised and Restated—Con.**

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

NAICS code	Industry	Total expenditures	Total new expenditures	Expenditures for structures			Expenditures for equipment			Not distributed as structures or equipment
				Total	New	Used	Total	New	Used	
56	Administrative and support and waste management	6.5	6.9	18.9	20.4	61.2	6.4	6.9	26.5	—
5614	Business support services	1.7	1.6	4.9	5.9	14.0	1.5	1.6	32.5	—
5615	Travel arrangement and reservation services	3.3	3.3	12.0	14.2	0.0	3.3	3.4	0.0	—
5616, 5617	Investigation, security, and services to buildings and dwellings	22.7	26.1	22.0	22.6	9.1	23.2	26.8	24.8	—
5611, 5612, 5613, 5619	Office administrative, facilities, employment, and other support services	15.9	16.1	32.7	38.0	76.7	12.2	9.3	63.4	—
5621, 5622	Waste collection, treatment, and disposal ..	7.3	7.6	16.1	16.6	8.9	6.0	5.4	23.9	—
5629	Remediation and other waste management services	10.6	12.0	14.1	15.5	16.0	11.0	12.6	12.4	—
61	Educational services	6.3	6.5	5.7	5.9	29.6	11.7	11.9	61.0	—
611	Educational services	6.3	6.5	5.7	5.9	29.6	11.7	11.9	61.0	—
62	Health care and social assistance ..	3.4	3.4	2.9	2.9	18.6	4.9	4.5	22.4	—
6211	Offices of physicians	15.0	15.4	9.2	9.9	58.6	19.1	19.4	44.6	—
6212, 6213	Offices of dentists and other health practitioners	15.7	15.5	39.2	39.3	18.0	12.4	12.0	50.4	—
6215	Medical and diagnostic laboratories	10.6	10.7	10.1	10.8	1.6	11.7	11.7	27.7	—
6216	Home health care services	15.0	14.1	21.4	21.7	1.7	15.3	14.6	42.8	—
6214, 6219	Outpatient care centers and other ambulatory health care services	16.6	13.8	25.5	22.4	51.6	8.3	8.5	38.9	—
6221	General medical and surgical hospitals	0.8	0.8	1.1	1.1	1.8	0.9	0.8	4.9	—
6222, 6223	Psychiatric, substance abuse, and specialty hospitals	1.6	1.6	2.0	2.1	0.1	2.9	2.9	34.9	—
623	Nursing and residential care facilities	10.6	9.5	7.9	7.8	17.5	22.1	17.7	67.0	—
624 (except 6244)	Social assistance (except child day care services)	13.0	15.1	17.1	20.2	22.9	6.9	7.5	19.7	—
6244	Child day care services	9.5	9.5	13.9	13.4	54.9	13.0	13.0	24.9	—
71	Arts, entertainment, and recreation	5.0	4.5	6.1	5.2	49.6	5.7	5.3	38.3	—
711	Performing arts, spectator sports, and related industries	9.4	5.8	12.3	7.8	79.7	10.3	8.7	63.0	—
712	Museums, historical sites, and similar institutions	5.7	6.0	6.4	6.5	31.5	8.9	9.5	53.6	—
713	Amusement, gambling, and recreation industries	6.3	6.4	8.6	8.8	4.6	6.5	6.4	33.6	—
72	Accommodation and food services	7.2	7.3	9.1	8.9	49.5	6.8	7.3	24.2	—
721	Traveler accommodation services	7.5	7.7	12.5	13.0	0.0	7.9	8.3	21.0	—
722	Food services and drinking places	11.2	11.8	13.0	12.6	56.1	10.5	11.4	31.9	—
81	Other services (except public administration)	13.1	14.3	16.8	18.4	25.6	6.1	7.0	18.0	—
8111	Automotive repair and maintenance	13.4	11.3	33.0	24.3	66.6	13.7	12.2	52.5	—
8112, 8113, 8114	Other repair and maintenance	18.3	12.2	29.7	18.6	86.6	15.7	12.2	44.3	—
812	Personal care, death care, laundry, and other personal services	19.6	21.3	38.2	39.8	32.7	8.2	9.0	33.2	—
8131, 8132, 8133, 8134	Religious, grantmaking, social advocacy, civic, and social organizations	18.5	19.3	20.0	21.2	29.1	16.5	16.8	26.7	—
8139	Business, professional, labor, political, and similar organizations	17.6	15.4	26.1	24.4	78.6	7.0	7.3	28.5	—
	Structure and equipment expenditures serving multiple industries	0.6	0.6	0.8	0.8	0.0	0.6	0.6	0.0	—

Appendix A.

Definition of Terms

CAPITAL EXPENDITURES

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

STRUCTURES

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

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

EQUIPMENT

Capital expenditures for equipment include machinery, furniture and fixtures, computers, and vehicles used in the production and distribution of goods and services. Expenditures for machinery and equipment which are housed in structures and can be removed or replaced without significantly altering the structure are classified as machinery and equipment.

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

OTHER CAPITAL EXPENDITURES

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

CAPITAL LEASES

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

CAPITALIZED COMPUTER SOFTWARE

Capitalized computer software expenditures consist of costs of materials and services directly related to the development or acquisition of software; payroll and payroll-related costs for employees directly associated with software development; and interest cost incurred while developing the software. Capitalized computer software is defined by the criteria in Statement of Position 98-1, Accounting for the Costs of Computer Software Developed or Obtained for Internal Use.

Prepackaged Software

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

Vendor-Customized Software

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

Internally-Developed Software

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

Appendix B.

Comparisons With Other Estimates of Capital Expenditures

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

ECONOMIC CENSUS

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

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

VALUE OF NEW CONSTRUCTION PUT IN PLACE (VPIIP)

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

Appendix C.

Sampling and Estimation Methodologies

The estimates in this report are based on two stratified simple random samples. The ACE-1 sample consists of 45,998 companies with paid employees (determined by the presence of payroll) in 2003. The ACE-2 sample consists of 15,000 businesses without employees. The two sample populations received different survey forms (see Appendix D for an example of each survey form).

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

The 2003 Business Register (BR) was used to develop the 2004 ACE-1 sample frame. The BR is the U.S. Census Bureau's establishment-based database. The database contains records for each physical business entity with payroll located in the United States, including company ownership information and current-year administrative data. In creating the ACE-1 frame, establishment data in the BR file were consolidated to create company-level records. Employment and payroll information was maintained for each six-digit North American Industry Classification System¹ (NAICS) industry in which the company had activity. Next, payroll data for each company-level record were run through an algorithm to assign the company, first to an industry sector (i.e., manufacturing, construction, etc.), then to a subsector (three-digit NAICS code), then to an industry group (four-digit NAICS code), then to an industry (five-digit NAICS code), and finally to an ACES industry code based on the industry. The resulting sample frame contained slightly more than 5.7 million companies.

The 2004 ACE-1 sampling frame consists of a certainty portion and a noncertainty portion. The 16,849 companies with 500 or more employees were selected with certainty. The remaining companies with 1 to 499 employees were then grouped into 135 industry categories. Each industry was then further divided into four strata. Since capital expenditures data were not available on the sampling frame, 2003 payroll was used as the stratification variable.

¹North American Industry Classification System (NAICS) – United States, 2002. For sale by National Technical Information Service (NTIS), Springfield, VA 22161. Call NTIS at 1-800-553-6847.

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

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

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

Each of these four categories was treated as a separate stratum. The source of the first two categories of businesses was the 2003 BR; the source of the second two categories was the 2003 Nonemployer Database. Companies within each stratum were selected using a simple random sample. From a universe of about 22.6 million businesses, 15,000 businesses were selected.

ESTIMATION

Each company selected for the survey has a sample weight which is the inverse of its probability of selection. All sampled companies within the same stratum and industry grouping have the same weight. Weights were increased to adjust for nonresponse. The coverage rate for all companies was 86.7 percent. The coverage rate is calculated by multiplying 100 by the ratio of the capital expenditures of all reporting companies weighted by the original sample weights, to the capital expenditures of all reporting companies weighted by the adjusted-for-nonresponse sample weights. Weight adjustment and publication estimation are described in the following subsections.

Weight Adjustment

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

1. Respondents.

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

A company was considered a respondent or nonrespondent based on whether the company provided sufficient data in items 1 or 2 of the ACE-1 survey form for the ACE-1 segment or item 1 of the ACE-2 survey form for the ACE-2 segment. Companies that went out of business prior to 2004 and duplicates were dropped from the survey. Companies that went out of business during the survey year were kept in the sample and efforts were made to collect data for the period the company was active.

ACE-1 segment. The following discussion assumes 675 strata (strata designation $h = 1, 2, \dots, 675$) which are based on 135 industries, each containing five strata (including the certainty stratum).

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

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

where,

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

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

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

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

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

where,

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

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

Publication Estimation

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

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

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

where,

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

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

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

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

where,

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

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

RELIABILITY OF THE ESTIMATES

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

Sampling Variability

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

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

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

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

$$\hat{\sigma}(\hat{X}_j) = \left[\frac{\text{RSE}(\hat{X}_j)}{100} \right] * X_j = \left(\frac{2.3}{100} \right) * \$71,832 \text{ million} = \$1,652$$

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

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

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

$$\$71,832 \text{ million} \pm 1.6(\$1,652) = \$71,832 \pm \$2,643 \text{ million}$$

Nonsampling Error

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

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

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

2003 Restatement

The estimates for the Construction, Wholesale, and Information sectors and the Support Activities for Mining subsector (213) presented in this report are a restatement of the 2003 estimates from a 1997 NAICS basis to a 2002 NAICS basis. The 2003 estimates were restated to account for the following:

- Revisions to the 1997 NAICS-based 2003 ACES estimates.
- Restating of the 2003 ACES estimates from a 1997 NAICS basis to a 2002 NAICS basis.

The revisions made to the 2003 estimates reflect a downward revision of \$8.8 billion. These revisions were due to corrections in the 2003 data on a 1997 NAICS basis. After the revisions were made to the 1997 NAICS-based estimates, the reported 1997 NAICS-based industry codes were recorded to 2002 NAICS-based industry codes. The recoding process is described below. Once the data were recoded into 2002 NAICS-based industry codes, new estimates and variances were derived using the methodology previously described for the 2004 estimates.

Recoding to 2002 NAICS-Based Industry Codes

Reported 1997 NAICS-based industries were recoded to 2002 NAICS-based industries in the following manner:

1. Single location companies that reported a compatible 2002 NAICS-based industry in 2004 were recoded to this industry. If the industries reported in both years

were not compatible or if the company was not sampled in 2004, then the 2004 Business Register was used to recode the reported 2003 industry to a compatible 2002 NAICS-based industry. This process accounted for 27.4 percent of the total restated estimate on a 2002 NAICS basis.

2. Multiple location companies that reported a single 1997 NAICS-based industry in 2003 and a single compatible 2002 NAICS-based industry in 2004 were recoded to this 2002 NAICS-based industry. If the industries reported in both years were not compatible or if the company was not sampled in 2004, the 2004 Business Register was used to recode the reported 2003 industry. This process accounted for 34.5 percent of the total restated estimate on a 2002 NAICS basis.
3. For multiple location companies not meeting the requirements of Step 2, every location of a sampled company was assigned a 2002 NAICS-based industry using the 2004 Business Register. Payroll for these locations was used to assign a 2002 NAICS-based industry code to each 1997 NAICS-based industry with capital expenditures in 2003. For example, if a company had payroll in 1997 NAICS industry 5141 and 60% of this payroll was recoded to 2002 NAICS industry 5160, 30% recoded to 2002 NAICS industry 5181, and 10% recoded to 2002 NAICS industry 5190, then the 1997 NAICS-based industry data was distributed accordingly. This process accounted for 38.1 percent of the total restated estimate on a 2002 NAICS basis.

Appendix D. Survey Forms and Instructions

2004 Annual Capital Expenditures Survey (ACE-1(S))	D-2
2004 Annual Capital Expenditures Survey (ACE-1(M))	D-9
2004 Annual Capital Expenditures Survey (ACE-1(Long)).....	D-17
2004 Instructions, Definitions, and Codes List (ACE-1(I)).....	D-25
2004 Annual Capital Expenditures Survey (ACE-2)	D-34
2004 Instructions and Definitions (ACE-2(I))	D-36

FORM **ACE-1(S)**
(1-27-2005)

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

2004 ANNUAL CAPITAL EXPENDITURES SURVEY

Industry Category Codes:

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

Refer to the list of industry codes and descriptions beginning on page 6 of the Instructions, Definitions, and Codes List manual.

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

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

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

FROM THE DIRECTOR
U.S. CENSUS BUREAU

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

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

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

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

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

Thank you in advance for your cooperation.

Sincerely,



Charles Louis Kincannon

Enclosure

DEFINITIONS AND GENERAL INSTRUCTIONS

PLEASE REFER TO THE ENCLOSED INSTRUCTIONS, DEFINITIONS, AND CODES LIST MANUAL BEFORE COMPLETING THE SURVEY.

- **SURVEY SCOPE** – This survey collects capital expenditures data for nonfarm companies, organizations, and associations operating within the United States. This includes churches and other non-profit organizations, government owned but privately operated organizations, tribal business operations, and agricultural services. Agricultural production should be excluded.
- **SURVEY PERIOD** – Report data for calendar year 2004. **Refer to page 1 of the instruction manual if your records are on a fiscal year basis.**
- **If your company ceased operations during the survey year, complete the form for the period of time the company was in operation.**

- Reasonable estimates are acceptable.

Report dollar values rounded to thousands.	Example: If figure is \$179,125,628.00 report →	Mill	Thou
		179	126

- Report dollar values rounded to thousands.
- Please complete and return the form in the envelope provided by the due date shown on the top of the page with your mailing address. **To request another survey form or an extension of time for filing, call 1-800-528-3049.**
- To return the form by FAX, fax to **1-800-438-8040**.

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

DEFINITIONS AND GENERAL INSTRUCTIONS

ITEM 1A – DOMESTIC DEPRECIABLE ASSET DATA

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

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

CAPITAL EXPENDITURES – All capitalized costs during 2004 for both new and used structures and equipment chargeable to asset accounts, and for which depreciation or amortization accounts are ordinarily maintained.

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

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

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

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

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

ITEM 1A ASSETS AND CAPITAL EXPENDITURES FOR 2004

Report capital expenditures for all domestic operations of your enterprise, including subsidiaries and divisions. For this report, the terms enterprise and company are used interchangeably. **Include operations of subsidiary companies, where there is more than 50 percent ownership, as well as companies which the enterprise has the power to direct or cause the direction of management and policies.** If you cannot report consolidated data for the entire enterprise, call 1-800-528-3049 to arrange for special handling. If your company was purchased by another company during 2004, complete the form for the part of the year prior to the sale, and enter the name and address of the new owner in the "Ownership Information" section on page 7.

Row	Description (Refer to Page 4 of Instructions)	(1)	
		Millions	Thousands
	Example: if figure is \$179,125,628.00 report →	179	126
10	Acquisition cost of depreciable assets (structures and equipment) at beginning of year		
11	Total capital expenditures (If "None", enter "0")		
12	Other additions and acquisitions (Please specify in the "Remarks" on page 7)		
13	Acquisition cost of retirements and dispositions of depreciable assets during the year	<	>
14	Acquisition cost of depreciable assets (structures and equipment) at year end (Row 10+11+12-13=14)		
15	Accumulated depreciation and amortization at year end		

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

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

DEFINITIONS AND GENERAL INSTRUCTIONS

ITEM 2 – DOMESTIC CAPITAL EXPENDITURES DATA

Complete Item 2 for the capital expenditures reported in Item 1A, Row 11.

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

- Include*
- Major additions, alterations, and capitalized repairs to existing structures, whether performed by a contractor or completed in-house;
 - Gross additions during the year to construction-in-progress accounts for projects lasting more than one year;
 - Machinery and equipment which are an integral or built-in feature of the structure;
 - Expenditures for land development and improvements such as demolition of buildings, site preparation, and land servicing;
 - Facilities which are built into or fixed to the land such as sidewalks, streets, parking lots, airfields, piers, telephone and power lines, sewers, and petroleum and gas pipelines;
 - Exploration and development of mineral properties such as drilling gas wells, construction of offshore drilling platforms; digging and shoring mines, mine shafts, and mining exploration.

- Exclude*
- Cost of land and depletable assets;
 - Normal maintenance and repairs to existing structures or service facilities.

EQUIPMENT – Report the capitalized cost of machinery and equipment used in the production and distribution of goods and services, and in office functions.

- Include*
- Furniture and fixtures;
 - Transportation equipment such as automobiles, trucks, tractors, aircraft, and ships;
 - Office equipment and machines, including computers;
 - Production machinery;
 - Capitalized computer software.

- Exclude*
- Expenditures for items that are expensed, such as office supplies;
 - Expenditures for machinery or equipment which are housed in structures and **cannot** be removed or replaced without significantly altering the structure. Examples include electrical work, elevators, heating and cooling systems, and overhead hoists and cranes. See Item 2, STRUCTURES on page 3 of the instruction manual for additional types of equipment to be included as structures.

OTHER – Report capital expenditures for assets acquired in 2004 that cannot be classified under structures or equipment. **(Do not report furniture and fixtures, capitalized computer software, and motor vehicles as OTHER; these are considered equipment for this survey.)**

- Exclude*
- Cost of land and depletable assets;

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

ITEM 2 Report the following domestic capital expenditures data for the entire company. (Refer to page 4 of Instructions)							Mil	Thou
CAPITAL EXPENDITURES							179	126
Example: if figure is \$179,125,628.00 report →								
Row	CAPITAL EXPENDITURES (Refer to page 2 of Instructions)	Structures (1)	Equipment (2)	Other (3)	Total (4)			
		Mil	Thou	Mil	Thou	Mil	Thou	
20	Capital expenditures for NEW structures and equipment (Include major additions, alterations, and capitalized repairs to existing structures)							
21	Capital expenditures for USED structures and equipment							
22	TOTAL capital expenditures (Add Rows 20+21)							
							Total should equal Item 1A, Row 11	
ITEM 3 List the items included in "Other". Report in thousands of dollars. Furniture and fixtures, computers, capitalized computer software, and motor vehicles should be reported as equipment. Leasehold improvements should be considered structures or equipment based on what is being improved.								
Row	Description of Capital Expenditures							
30								
31								
ITEM 4 For new capital expenditures reported in Item 2, Row 20, Column (4), report the estimated cost of assets acquired under CAPITAL LEASE arrangements entered into during the year. Exclude payments for operating leases and capitalized costs of leasehold improvements. (Refer to page 5 of the Instructions)								
Row							Mil	Thou
41	TOTAL							
ITEM 5 CAPITALIZED COMPUTER SOFTWARE (Refer to page 5 of Instructions)								
Row		Prepackaged (1)	Vendor-customized (2)	Internally-developed (3)	Total (4)			
		Mil	Thou	Mil	Thou	Mil	Thou	
50	Report capital expenditures for computer software developed or obtained for internal use during the year. Include amounts in Item 1A and Item 2.							

REPORTING PERIOD COVERED											
a. Do the reported data cover the calendar year 2004?											
95						3					
1 <input type="checkbox"/> YES		2 <input type="checkbox"/> NO – Specify period covered →		FROM		TO					
				Month Day Year		Month Day Year		Month Day Year		Month Day Year	
OWNERSHIP INFORMATION											
a. Was this company in operation on December 31, 2004?											
96						3					
1 <input type="checkbox"/> YES		2 <input type="checkbox"/> NO – Give date operations ceased →									
				Month Day Year		Month Day Year		Month Day Year		Month Day Year	
b. Did the ownership of this company change during the year ending December 31, 2004?											
97						3					
1 <input type="checkbox"/> YES		2 <input type="checkbox"/> NO		Specify date of change AND fill in c. below →							
				Month Day Year		Month Day Year		Month Day Year		Month Day Year	
c. Name of new operator/company				Contact name at new company				Number and street address			
Contact telephone number (Include Area Code)				City				State ZIP Code			
REMARKS Please explain any large or unusual changes to your company's reported domestic capital expenditures.											
ELECTRONIC REPORTING OPTION – If a secure, web-based, user-friendly application were available for reporting electronically, would you be interested in using it? 98 1 <input type="checkbox"/> YES 2 <input type="checkbox"/> NO											
CERTIFICATION – This report is substantially accurate and has been prepared in accordance with instructions.											
Name of person to contact regarding this report (Please print or type)						Telephone number					
Area code Number Ext.						Area code Number					
() - - - - -						() - - - - -					
E-mail address						Date					
Signature of authorized official											
Please be sure to correct any name, address, and ZIP Code errors on the imprinted address on page 1 of this form booklet.											
PLEASE RETURN YOUR COMPLETED FORM TO											
U.S. Census Bureau 1201 East 10th Street Jeffersonville, IN 47132-0001				OR				FAX the form to 1-800-438-8040			
THANK YOU FOR YOUR COOPERATION AND ASSISTANCE IN THIS SURVEY.											

FORM **ACE-1(M)**
(1-31-2005)

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

2004 ANNUAL CAPITAL EXPENDITURES SURVEY

Industry Category Codes:

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

Refer to the list of industry codes and descriptions beginning on page 6 of the Instructions, Definitions, and Codes List manual.

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

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

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

FROM THE DIRECTOR
U.S. CENSUS BUREAU

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

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

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

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

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

Thank you in advance for your cooperation.

Sincerely,



Charles Louis Kincannon

Enclosure

DEFINITIONS AND GENERAL INSTRUCTIONS

PLEASE REFER TO THE ENCLOSED INSTRUCTIONS, DEFINITIONS, AND CODES LIST MANUAL BEFORE COMPLETING THE SURVEY.

- SURVEY SCOPE – This survey collects capital expenditures data for nonfarm companies, organizations, and associations operating within the United States. This includes churches and other non-profit organizations, government owned but privately operated organizations, tribal business operations, and agricultural services. Agricultural production should be excluded.
- SURVEY PERIOD – Report data for calendar year 2004. **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	Thou
\$179,125,628.00 report →	179 126

- Please complete and return the form in the envelope provided by the due date shown on the top of the page with your mailing address. **To request another survey form or an extension of time for filing, call 1-800-528-3049.**
- To return the form by FAX, fax to **1-800-438-8040**.

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

DEFINITIONS AND GENERAL INSTRUCTIONS

ITEM 1A – DOMESTIC DEPRECIABLE ASSET DATA

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

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

CAPITAL EXPENDITURES – All capitalized costs during 2004 for both new and used structures and equipment chargeable to asset accounts, and for which depreciation or amortization accounts are ordinarily maintained.

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

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

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

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

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

ITEM 1A ASSETS AND CAPITAL EXPENDITURES FOR 2004			
<p>Report capital expenditures for all domestic operations of your enterprise, including subsidiaries and divisions. For this report, the terms enterprise and company are used interchangeably. Include operations of subsidiary companies, where there is more than 50 percent ownership, as well as companies which the enterprise has the power to direct or cause the direction of management and policies. If you cannot report consolidated data for the entire enterprise, call 1-800-528-3049 to arrange for special handling. If your company was purchased by another company during 2004, complete the form for the part of the year prior to the sale, and enter the name and address of the new owner in the "Ownership Information" section on page 8.</p>			
Row	Description (Refer to Page 4 of Instructions)	Millions	Thousands
		179	126
<p>Example: if figure is \$179,125,628.00 report →</p>			
10	Acquisition cost of depreciable assets (structures and equipment) at beginning of year		
11	Total capital expenditures (If "None", enter "0")		
12	Other additions and acquisitions (Please specify in the "Remarks" on page 8)		
13	Acquisition cost of retirements and dispositions of depreciable assets during the year	<	>
14	Acquisition cost of depreciable assets (structures and equipment) at year end (Row 10+11+12-13=14)		
15	Accumulated depreciation and amortization at year end		

ITEM 1B GROSS SALES, OPERATING RECEIPTS, REVENUE AND CHARITABLE CONTRIBUTIONS RECEIVED			
Row	Description	Millions	Thousands
16	Gross domestic sales, operating receipts, and revenue for the entire company (Refer to page 4 of Instructions)		
17	Industry with the LARGEST sales		
18	Industry with the SECOND LARGEST sales		
19	Industry with the THIRD LARGEST sales		

DEFINITIONS AND GENERAL INSTRUCTIONS

ITEM 2 – DOMESTIC CAPITAL EXPENDITURES DATA

Complete Item 2 for the capital expenditures reported in Item 1A, Row 11.

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

- Include*
- Major additions, alterations, and capitalized repairs to existing structures, whether performed by a contractor or completed in-house;
 - Gross additions during the year to construction-in-progress accounts for projects lasting more than one year;
 - Machinery and equipment which are an integral or built-in feature of the structure;
 - Expenditures for land development and improvements such as demolition of buildings, site preparation, and land servicing;
 - Facilities which are built into or fixed to the land such as sidewalks, streets, parking lots, airfields, piers, telephone and power lines, sewers, and petroleum and gas pipelines;
 - Exploration and development of mineral properties such as drilling gas wells, construction of offshore drilling platforms; digging and shoring mines, mine shafts, and mining exploration.

- Exclude*
- Cost of land and depletable assets;
 - Normal maintenance and repairs to existing structures or service facilities.

EQUIPMENT – Report the capitalized cost of machinery and equipment used in the production and distribution of goods and services, and in office functions.

- Include*
- Furniture and fixtures;
 - Transportation equipment such as automobiles, trucks, tractors, aircraft, and ships;
 - Office equipment and machines, including computers;
 - Production machinery;
 - Capitalized computer software.

- Exclude*
- Expenditures for items that are expensed, such as office supplies;
 - Expenditures for machinery or equipment which are housed in structures and **cannot** be removed or replaced without significantly altering the structure. Examples include electrical work, elevators, heating and cooling systems, and overhead hoists and cranes. See Item 2, STRUCTURES on page 3 of the instruction manual for additional types of equipment to be included as structures.

OTHER – Report capital expenditures for assets acquired in 2004 that cannot be classified under structures or equipment. **(Do not report furniture and fixtures, capitalized computer software, and motor vehicles as OTHER; these are considered equipment for this survey.)**

- Exclude*
- Cost of land and depletable assets;

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

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

ITEM 6

Complete Item 6 for each industry in which the company had operations and made capital expenditures in 2004. (Refer to page 5 of the Instructions.) The list of industry category codes printed on page 1 of the survey are the industries in which we believe your company operates. If the industries are incorrect or incomplete, please refer to the complete list of possible industry codes and descriptions beginning on page 6 of the Instructions, Definitions, and Codes List manual. Correct the list on page 1 of this form and use these updated industry codes to complete Item 6.

NOTE: If only one industry code is printed on page 1 and this is the only industry in which you operated in 2004,

check the box to the right and skip to page 8. 6010 Check here

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

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

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

REPORTING PERIOD COVERED

a. Do the reported data cover the calendar year 2004?

95 1 YES
2 NO – Specify period covered →

FROM			TO		
Month	Day	Year	Month	Day	Year

3

4

OWNERSHIP INFORMATION

a. Was this company in operation on December 31, 2004?

96 1 YES
2 NO – Give date operations ceased →

Month	Day	Year
-------	-----	------

3

b. Did the ownership of this company change during the year ending December 31, 2004?

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

Month	Day	Year
-------	-----	------

3

c. Name of new operator/company

Contact name at new company

Number and street address

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

REMARKS

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

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

98 1 YES 2 NO

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

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

Telephone number

FAX number

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

Signature of authorized official

E-mail address

Date

Please be sure to correct any name, address, and ZIP Code errors on the imprinted address on page 1 of this form booklet.

PLEASE RETURN YOUR COMPLETED FORM TO

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

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

THANK YOU FOR YOUR COOPERATION AND ASSISTANCE IN THIS SURVEY.

FORM **ACE-1 (Long)**
(1-31-2005)

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

2004 ANNUAL CAPITAL EXPENDITURES SURVEY

Industry Category Codes:

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

Refer to the list of industry codes and descriptions beginning on page 6 of the Instructions, Definitions, and Codes List manual.

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

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

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FROM THE DIRECTOR
U.S. CENSUS BUREAU

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

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

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

Thank you in advance for your cooperation.

Sincerely,



Charles Louis Kincannon

Enclosure

DEFINITIONS AND GENERAL INSTRUCTIONS

PLEASE REFER TO THE ENCLOSED INSTRUCTIONS, DEFINITIONS, AND CODES LIST MANUAL BEFORE COMPLETING THE SURVEY.

- **SURVEY SCOPE** – This survey collects capital expenditures data for nonfarm companies, organizations, and associations operating within the United States. This includes churches and other non-profit organizations, government owned but privately operated organizations, tribal business operations, and agricultural services. Agricultural production should be excluded.
- **SURVEY PERIOD** – Report data for calendar year 2004. **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.

Mil	Thou
179	126

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

- Please complete and return the form in the envelope provided by the due date shown on the top of the page with your mailing address. **To request another survey form or an extension of time for filing, call 1-800-528-3049.**
- To return the form by FAX, fax to **1-800-438-8040**.

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

DEFINITIONS AND GENERAL INSTRUCTIONS

ITEM 1A – DOMESTIC DEPRECIABLE ASSET DATA

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

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

CAPITAL EXPENDITURES – All capitalized costs during 2004 for both new and used structures and equipment chargeable to asset accounts, and for which depreciation or amortization accounts are ordinarily maintained.

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

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

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

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

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

ITEM 1A ASSETS AND CAPITAL EXPENDITURES FOR 2004

Report capital expenditures for all domestic operations of your enterprise, including subsidiaries and divisions. For this report, the terms enterprise and company are used interchangeably. **Include operations of subsidiary companies, where there is more than 50 percent ownership, as well as companies which the enterprise has the power to direct or cause the direction of management and policies.** If you cannot report consolidated data for the entire enterprise, call 1-800-528-3049 to arrange for special handling. If your company was purchased by another company during 2004, complete the form for the part of the year prior to the sale, and enter the name and address of the new owner in the "Ownership Information" section on page 8.

(1)

Millions	Thousands
179	126

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

Row	Description (Refer to Page 4 of Instructions)	Millions	Thousands
10	Acquisition cost of depreciable assets (structures and equipment) at beginning of year		
11	Total capital expenditures (If "None", enter "0")		
12	Other additions and acquisitions (Please specify in the "Remarks" on page 8)		
13	Acquisition cost of retirements and dispositions of depreciable assets during the year	<	>
14	Acquisition cost of depreciable assets (structures and equipment) at year end (Row 10+11+12-13=14)		
15	Accumulated depreciation and amortization at year end		

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

Row	Description	Industry category code	Millions	Thousands
16	Gross domestic sales, operating receipts, and revenue for the entire company (Refer to page 4 of Instructions)			
17	Industry with the LARGEST sales			
18	Industry with the SECOND LARGEST sales			
19	Industry with the THIRD LARGEST sales			

DEFINITIONS AND GENERAL INSTRUCTIONS

ITEM 2 – DOMESTIC CAPITAL EXPENDITURES DATA

Complete Item 2 for the capital expenditures reported in Item 1A, Row 11.

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

- Include*
- Major additions, alterations, and capitalized repairs to existing structures, whether performed by a contractor or completed in-house;
 - Gross additions during the year to construction-in-progress accounts for projects lasting more than one year;
 - Machinery and equipment which are an integral or built-in feature of the structure;
 - Expenditures for land development and improvements such as demolition of buildings, site preparation, and land servicing;
 - Facilities which are built into or fixed to the land such as sidewalks, streets, parking lots, airfields, piers, telephone and power lines, sewers, and petroleum and gas pipelines;
 - Exploration and development of mineral properties such as drilling gas wells, construction of offshore drilling platforms; digging and shoring mines, mine shafts, and mining exploration.

- Exclude*
- Cost of land and depletable assets;
 - Normal maintenance and repairs to existing structures or service facilities.

EQUIPMENT – Report the capitalized cost of machinery and equipment used in the production and distribution of goods and services, and in office functions.

- Include*
- Furniture and fixtures;
 - Transportation equipment such as automobiles, trucks, tractors, aircraft, and ships;
 - Office equipment and machines, including computers;
 - Production machinery;
 - Capitalized computer software.

- Exclude*
- Expenditures for items that are expensed, such as office supplies;
 - Expenditures for machinery or equipment which are housed in structures and **cannot** be removed or replaced without significantly altering the structure. Examples include electrical work, elevators, heating and cooling systems, and overhead hoists and cranes. See Item 2, STRUCTURES on page 3 of the instruction manual for additional types of equipment to be included as structures.

OTHER – Report capital expenditures for assets acquired in 2004 that cannot be classified under structures or equipment. **(Do not report furniture and fixtures, capitalized computer software, and motor vehicles as OTHER; these are considered equipment for this survey.)**

- Exclude*
- Cost of land and depletable assets;

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

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

ITEM 6

Complete Item 6 for each industry in which the company had operations and made capital expenditures in 2004. (Refer to page 5 of the Instructions.) The list of industry category codes printed on page 1 of the survey are the industries in which we believe your company operates. If the industries are incorrect or incomplete, please refer to the complete list of possible industry codes and descriptions beginning on page 6 of the Instructions, Definitions, and Codes List manual. Correct the list on page 1 of this form and use these updated industry codes to complete Item 6.

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

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

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

REPORTING PERIOD COVERED

a. Do the reported data cover the calendar year 2004?

95
1 YES
2 NO - Specify period covered → 3

FROM			TO		
Month	Day	Year	Month	Day	Year

3

4

OWNERSHIP INFORMATION

a. Was this company in operation on December 31, 2004?

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

Month	Day	Year

3

b. Did the ownership of this company change during the year ending December 31, 2004?

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

Month	Day	Year

3

c. Name of new operator/company

Contact name at new company

Number and street address

Contact telephone number (Include Area Code)

City

State

ZIP Code

REMARKS

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

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

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

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

Telephone number

FAX number

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

Signature of authorized official

E-mail address

Date

Please be sure to correct any name, address, and ZIP Code errors on the imprinted address on page 1 of this form booklet.

PLEASE RETURN YOUR COMPLETED FORM TO

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

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

THANK YOU FOR YOUR COOPERATION AND ASSISTANCE IN THIS SURVEY.

2004 ANNUAL CAPITAL EXPENDITURES SURVEY INSTRUCTIONS, DEFINITIONS, AND CODES LIST

INTRODUCTION

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

BURDEN HOUR ESTIMATE

Public reporting burden for this collection of information is estimated to range from 2 to 16 hours, averaging 3 hours per response, including time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. Send comments regarding this burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden, to: Paperwork Project 0607-0782, U.S. Census Bureau, 4700 Silver Hill Road, Stop 1500, Washington, DC 20233-1500. You may e-mail comments to Paperwork@census.gov; use "Paperwork Project 0607-0782" as the subject.

PURPOSE OF THE SURVEY

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

SECTION I

PART A – GENERAL INSTRUCTIONS

Survey Scope – This survey collects capital expenditures data for nonfarm companies, organizations, and associations operating within the United States. Information for agricultural production operations should be excluded. However, companies performing agricultural services are included. **Information for churches, nonprofit organizations, and organizations that are government owned but privately operated should be included.**

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

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

Survey Period – Report data for the calendar year 2004. If calendar year book figures are not available except at considerable cost, reasonable estimates are acceptable. If you cannot provide reasonable estimates on a calendar basis, fiscal year data will be accepted. Indicate on page 8 of the ACE-1(Long) and ACE-1(M) forms, or page 7 of the ACE-1(S) form the exact dates the data represent if they are not for the calendar year.

If fiscal data are used and your fiscal period ends in January, February, or March, report for the fiscal year ending in 2005. Otherwise, report for the fiscal year ending in 2004.

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 2004 reporting period, enter "0" in the appropriate cell(s).

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

(a) If your enterprise merged with or acquired another domestic enterprise during the period, include the domestic capital expenditures made by the merged or acquired enterprise since the date of acquisition; the cost to your enterprise for structures and equipment previously owned by the acquired enterprise at the time of the merger or acquisition should be reported as expenditures, only if treated as capital expenditures by your enterprise. Please furnish the date of the acquisition or merger and the name of the acquired enterprise in the "Remarks" section.

(b) If your enterprise was acquired by another enterprise during the period covered by this report, please furnish the acquisition date and the name and address of the acquiring enterprise in the "Ownership Information" section, and complete the form for the period of time the enterprise was in operation prior to the acquisition.

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

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

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

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

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

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

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

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

PART B – DEFINITIONS

1. CAPITAL EXPENDITURES:

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

Include:

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

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

Exclude:

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

Exclude – Continued

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

2. STRUCTURES:

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

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

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

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

Include:

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

Exclude:

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

3. EQUIPMENT:

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

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

Include:

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

PART C – INSTRUCTIONS BY ITEM

ITEM 1 – DOMESTIC DEPRECIABLE ASSET DATA

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

Include:

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

Exclude:

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

PART C – INSTRUCTIONS BY ITEM – Continued

ITEM 1 – DOMESTIC DEPRECIABLE ASSET DATA – Continued

ROWS:

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

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

11. Total capital expenditures:

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

12. Other additions and acquisitions:

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

13. Gross value of retirements and dispositions:

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

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

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

15. Accumulated depreciation and amortization at end of year:

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

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

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

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

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

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

Enter the industry category code(s) in which your company operated. If the company is involved in more than three industry activities, report those industries with the highest sales. See the "Industry Category Codes List" (page 6) for the appropriate 4-digit industry code(s). Central Administrative Office Activity Code 9900 should not be used in this item. *(Report in thousands of dollars)*

ITEM 2 – DOMESTIC CAPITAL EXPENDITURES DATA

COLUMNS:

1. Structures:

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

2. Equipment:

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

3. Other:

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

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

4. Total:

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

ROWS:

20. New capital expenditures:

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

21. Used capital expenditures:

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

22. Total capital expenditures:

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

ITEM 3 – OTHER CAPITAL EXPENDITURES

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

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

ITEM 4 – CAPITAL LEASE ARRANGEMENTS

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

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

ITEM 5 – CAPITALIZED COMPUTER SOFTWARE

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

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

COLUMNS:

1. Prepackaged software:

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

2. Vendor-customized software:

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

3. Internally-developed software:

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

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

Complete Item 6 for each industry in which the company had operations and made capital expenditures in 2004. Review the list of company activities printed to the left of the company name and address on page 1 of the report form. These are the industries we expected your company to operate in during 2004. If we expected your operations to include more industry activities than are printed on page 1, we listed additional activities on a continuation sheet for Item 6. If necessary, add, correct, or delete industry codes on page 1 (and the continuation sheet if applicable) to reflect your company's operations in 2004. Refer to the list of INDUSTRY CATEGORY CODES (beginning on page 6 of this booklet) to update the list.

All companies should complete Item 6. Using the corrected list of company activities on page 1, report the data requested for each industry in which the company made capital expenditures in 2004. Complete a separate row for each industry.

In the "Industry Category Code" column, enter the industry code(s) in which your company made capital expenditures in 2004. List industries which account for the company's total capital expenditures reported in Item 2, Row 22, Column (4).

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

Complete the columns as follows:

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

SECTION II – ACES INDUSTRY CATEGORY CODES LIST

INSTRUCTIONS

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

INDUSTRY CODE	DESCRIPTION	NAICS CODE(S)	INDUSTRY CODE	DESCRIPTION	NAICS CODE(S)
	Agriculture, Forestry, Fishing and Hunting			Manufacturing – Continued	
1110	Crop and Animal Production	111, 112	3160	Leather and Allied Product Manufacturing	316
1130	Forestry, Logging, Fishing, Hunting, Trapping, and Agricultural Support Activities	113, 114, 115	3210	Wood Product Manufacturing	321
	Mining		3220	Paper Manufacturing	322
2110	Oil and Gas Extraction	2111	3230	Printing and Related Support Activities	323
2121	Coal Mining	2121	3240	Petroleum and Coal Products Manufacturing	324
2122	Metal Ore Mining	2122	3251	Basic Chemical, Resin, Synthetic Rubber, and Fiber Manufacturing	3251, 3252
2123	Nonmetallic Mineral Mining and Quarrying	2123	3253	Pesticide, Fertilizer, and Other Agricultural Chemical Manufacturing	3253
2130	Support Activities for Oil and Gas Operations	213111, 213112	3254	Pharmaceutical and Medicine Manufacturing	3254
2131	Support Activities for Solid Mineral Operations	213113, 213114, 213115	3259	Paint, Adhesive, Soap, and Other Chemical Manufacturing	3255, 3256, 3259
	Utilities		3260	Plastics and Rubber Products Manufacturing	326
2211	Electric Power Generation, Transmission and Distribution	2211	3271	Clay and Glass Products Manufacturing	3271, 3272
2212	Natural Gas Distribution	2212	3279	Cement, Concrete, Lime, Gypsum, and Other Nonmetallic Mineral Product Manufacturing	3273, 3274, 3279
2213	Water, Sewage, and Other Systems	2213	3311	Iron and Steel Mills, Ferroalloy Manufacturing, and Steel Product Manufacturing from Purchased Steel	3311, 3312
	Construction		3313	Nonferrous Metals Production and Processing	3313, 3314
2360	Construction of Buildings	236	3315	Ferrous and Nonferrous Foundries	3315
2370	Heavy and Civil Engineering Construction	237	3320	Fabricated Metal Product Manufacturing	332
2380	Specialty Trade Contractors	238	3331	Agriculture, Construction, and Mining Machinery Manufacturing	3331
	Manufacturing		3332	Industrial, Metalworking, and General Purpose Machinery Manufacturing	3332, 3335, 3339
3110	Food Manufacturing	311	3333	Commercial, Service Industry, Temperature Control, and Air- Flow Control Machinery Manufacturing	3333, 3334,
3121	Beverage Manufacturing	3121			
3122	Tobacco Manufacturing	3122			
3130	Textile Mills and Textile Product Mills	313, 314			
3150	Apparel Manufacturing	315			

SECTION II – ACES INDUSTRY CATEGORY CODES LIST – Continued

INDUSTRY CODE	DESCRIPTION	NAICS CODE(S)	INDUSTRY CODE	DESCRIPTION	NAICS CODE(S)
	Manufacturing – Continued			Transportation and Warehousing	
3336	Engine, Turbine, and Power Transmission Equipment Manufacturing	3336	4810	Air Transportation	481
3341	Computer and Peripheral Equipment Manufacturing	3341	4820	Rail Transportation	482
3342	Communications, Audio, and Video Equipment Manufacturing	3342, 3343	4830	Water Transportation	483
3344	Semiconductor and Other Electronic Component Manufacturing	3344	4840	Truck Transportation	484
3345	Navigational, Measuring, Electromedical, and Control Instruments Manufacturing	3345	4850	Transit and Ground Passenger Transportation	485
3346	Manufacturing and Reproducing Magnetic and Optical Media	3346	4861	Pipeline Transportation of Crude Oil, Refined Petroleum, and Miscellaneous Products, except Natural Gas	4861, 4869
3350	Electrical Equipment, Appliance and Component Manufacturing	335	4862	Pipeline Transportation of Natural Gas	4862
3361	Motor Vehicle, Body, Trailer, and Parts Manufacturing	3361, 3362, 3363, 3364	4870	Scenic and Sightseeing Transportation	487
3364	Aerospace Product and Parts Manufacturing		4880	Support Activities for Transportation	488
3369	Other Transportation Equipment Manufacturing	3365, 3366, 3369	4920	Couriers and Messengers	492
3370	Furniture and Related Product Manufacturing	337	4930	Warehousing and Storage	493
3391	Medical Equipment and Supplies Manufacturing	3391		Information	
3399	Other Miscellaneous Manufacturing	3399	5111	Newspaper, Periodical, Book, and Directory Publishers (except Internet)	5111
	Wholesale Trade		5112	Software Publishers (except Internet)	5112
4230	Merchant Wholesalers, Durable Goods	423	5120	Motion Picture and Sound Recording Industries (except Internet)	512
4240	Merchant Wholesalers, Nondurable Goods	424	5151	Radio and Television Broadcasting (except Internet)	5151
4250	Wholesale Electronic Markets and Agents and Brokers	425	5152	Cable and Other Subscription Programming (except Internet)	5152
	Retail Trade		5160	Internet Publishing and Broadcasting	516
4410	Motor Vehicle and Parts Dealers	441	5171	Wired Telecommunications Carriers	5171
4430	Electronics and Appliance Stores	443	5172	Wireless Telecommunications Carriers (except Satellite)	5172
4450	Food and Beverage Stores	445	5173	Telecommunications Resellers, Satellite, and Other Telecommunications	5173, 5174, 5179
4480	Clothing and Clothing Accessories Stores	448	5175	Cable and Other Program Distribution	5175
4520	General Merchandise Stores	452	5181	Internet Service Providers and Web Search Portals	5181
4540	Nonstore Retailers	454	5182	Data Processing, Hosting, and Related Services	5182
4599	Other Retail Trade Stores, including Gasoline Stations	442, 444, 446, 447, 451, 453	5190	Other Information Services	519
				Finance and Insurance	
			5210	Monetary Authorities-Central Bank	521
			5221	Depository Credit Intermediation	5221

SECTION II – ACES INDUSTRY CATEGORY CODES LIST – Continued

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

SECTION II – ACES INDUSTRY CATEGORY CODES LIST – Continued

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

FORM **ACE-2**
(1-3-2005)

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

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

2004 ANNUAL CAPITAL EXPENDITURES SURVEY

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

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

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

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

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

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

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

Report capital expenditures your business made during the 2004 reporting period. If your business did not make any capital expenditures enter "0" on the appropriate line(s).		Capital Expenditures for 2004					
		Thousands	Dollars				
Example: If figure is \$2,600.00 report → <table border="1" style="display: inline-table; vertical-align: middle;"> <tr> <td>Thou.</td> <td>Dol.</td> </tr> <tr> <td>3</td> <td>000</td> </tr> </table>		Thou.	Dol.	3	000		
Thou.	Dol.						
3	000						
a. Total Capital Expenditures <i>(The sum of lines b, c, d, and e should equal the value reported in line a.)</i>		224					
b. New Structures (Include major additions, alterations, and capitalized repairs to existing structures)		201					
c. Used Structures		211					
d. New Equipment		202					
e. Used Equipment		212					

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

Report the estimated cost of assets acquired under capital lease arrangements entered into during the year. Exclude the value of structures and equipment which you rent and periodic payments made for leased structures and equipment. <i>(For additional information see Item 2 on page 2 of the Instructions and Definitions sheet.)</i>	Capital Lease Arrangements for 2004	
	Thousands	Dollars
	411	

REPORTING PERIOD COVERED

a. Do the reported data cover the calendar year 2004?

95

- 1 YES
 2 NO – *Specify period covered* →

FROM		
Month	Day	Year

4

TO		
Month	Day	Year

OWNERSHIP INFORMATION

a. Was this business in operation on December 31, 2004?

96

- 1 YES
 2 NO – *Give date operations ceased* →

3

Month	Day	Year

b. Did the ownership of this business change during the year ending December 31, 2004?

97

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

3

Month	Day	Year

c. Name of new operator/ business

Contact name at new company

Contact telephone number (*Include Area Code*)

Number and street

City

State

ZIP Code

BRIEFLY DESCRIBE THE CAPITAL EXPENDITURES

REMARKS

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

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

Telephone number

Area code

Number

()

-

Signature of person completing this report

E-mail address

Date

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

PLEASE RETURN YOUR COMPLETED FORM TO

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

OR

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

ANNUAL CAPITAL EXPENDITURES SURVEY

FROM THE DIRECTOR
U.S. CENSUS BUREAU

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

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

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

In order to provide current and useful statistics for small, cyclical, and changing businesses, we need your information, whether or not you made capital expenditures in calendar year 2004.

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

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

Thank you in advance for your cooperation.

Sincerely,



Charles Louis Kincannon

Enclosure

2004 INSTRUCTIONS AND DEFINITIONS

BURDEN HOUR ESTIMATE

Public reporting burden for this collection of information is estimated to range from less than 1 hour to about 2 hours, averaging 1 hour per response, including time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. Send comments regarding this burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden, to: Paperwork Project 0607-0782, U.S. Census Bureau, 4700 Silver Hill Road, Stop 1500, Washington, DC 20233-1500. You may e-mail comments to Paperwork@census.gov; use "Paperwork Project 0607-0782" as the subject.

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

Survey Period – Report data for the calendar year 2004. 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 2004 reporting period, enter "0" on the appropriate line(s).

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

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

Filing Extensions – If you cannot complete the survey by the date shown on the front of the form, request an extension of time by writing to the **U.S. Census Bureau, 1201 East 10th Street, Jeffersonville, IN 47132-0001** or by calling **1-800-528-3049**. Please reference your Census ID Number located on the top line of the mailing address.

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

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

HOW TO REPORT

Report capital expenditures in dollar values rounded to thousands.

Example: If figure is \$600.00, report	Thou.	Dol.
	1	

Example: If figure is \$2,600.00, report	Thou.	Dol.
	3	

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

Item 1

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

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

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

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

Include:

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

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

Include:

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

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

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

Item 2

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

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

If you did not have capital expenditures during 2004, enter zeroes in the appropriate lines of ITEM 1 and complete the back of the form. Please sign and return your form in the enclosed envelope or FAX to 1-800-438-8040.

