This series contains research reports, written by or in cooperation with staff members of the Statistical Research Division, whose content may be of interest to the general statistical research community. The views reflected in these reports are not necessarily those of the Census Bureau nor do they necessarily represent Census Bureau statistical policy or practice. Inquiries may be addressed to the author(s) or the SRD Report Series Coordinator, Statistical Research Division, Bureau of the Census, Washington, D.C. 20233.

Recommended by: Nash Monsour
Report Completed: March 2, 1986
Report Issued: March 12, 1986
1. Executive Summary

The Content Evaluation Pilot Study of the 1982 Economic Censuses was designed to determine the feasibility of conducting a full scale Content Evaluation of the 1987 Economic Censuses for the more complex items on the census questionnaire. The study was also intended to identify problems respondents have had in reporting accurate figures for the more complex items on the census questionnaires and to develop recommendations that will help reduce these reporting problems in the 1987 Economic Censuses.

Statistical Research Division (SRD) personnel conducted a total of forty-seven interviews at establishments with members of Construction Statistics Division (CSD), Economic Surveys Division (ESD), Industry Division (IND), and Business Division (BUS). Establishments and company headquarters were selected by the subject matter divisions, who also supplied copies of the 1982 census questionnaires and other materials used during the interviews. Inventories, assets, capital expenditures, and rental payments were the primary topics covered in the interviews at the establishment level. Interviews at the company headquarters level, however, included questions regarding receipts, payroll, and employment when time permitted.

The main conclusion of the study is that a full scale content evaluation of the 1987 Economic Census is not recommended for assets, inventories and capital expenditures at the establishment level. Consideration should be given, however, to conducting a future evaluation to resolve the difference between the reported company figures and the sum of the figures reported by the establishments of the company for the same items. A content evaluation of receipts, payroll, and employment at the company level could be useful in measuring the accuracy of the reported figures in future Economic Censuses.
Many of the reporting problems that were encountered occurred because the respondent did not understand the question or the definitions were not clearly stated. Changes to question wording, respondent instructions, and question format could greatly reduce these problems and ultimately reduce respondent error.

2. Detailed Findings

Thirteen industry establishments, seventeen construction establishments, five wholesale trade establishments, and twelve company headquarters were interviewed. The interviews with construction and industry establishments focused on assets, inventories, capital expenditures, and depreciation. The interviews with company headquarters included rental payments, inventories, assets, capital expenditures, depreciation, employment, payroll, and receipts. The interviews with wholesale trade establishments covered inventories but did not include assets or capital expenditures because they were not on the census questionnaire. Although the interviews focused on these topics, if the respondent indicated there were problems with other items or one of the interviewers noticed a possible reporting error, these other topics would also be included. The interviews were generally limited to 30-45 minutes.

Members of CSD, ESD, IND, and BUS selected the establishments or company headquarters to be interviewed. Selections were sometimes made based on an apparent reporting problem or a particular characteristic of their business activity. Others were basically picked at random or because of their geographic location. The subject matter divisions also supplied copies of the questionnaires and other materials used during the interviews, as well as providing personnel with the background in the subject matter areas that was invaluable during the interviews. The interviews were set up by telephone
with the individual who completed the 1982 census questionnaires whenever possible, but if that person was no longer available, attempts were then made to contact the individual who would most likely be completing the form in 1988. The telephone conversation briefly described the purpose of the study and the content of the interview to the potential respondent.

The purpose of the pilot study was to determine the feasibility of conducting a full scale content evaluation of the 1987 Economic Censuses for the items covered in the inquiry. In the process of making this determination, a number of reporting problems related to question format, question wording, and respondent's instructions were detected. A number of recommendations that may help reduce these problems in 1987 have been developed for census planners.

2.1 Feasibility of a Complete Content Evaluation

A complete content evaluation of assets, capital expenditures and inventories using a probability sample is not recommended for the 1987 economic censuses.

The primary consideration in determining the feasibility of conducting a complete content evaluation is the ability to collect accurate data by reinterview that can be used to measure the accuracy of the tabulated data. This has been done in previous content evaluations by asking the respondent if each component of the item of inquiry was included in or excluded from the reported figures. This approach will not work with assets, inventories and capital expenditures, because the list of components for these items is virtually endless.

Each interview conducted for the pilot study began with a general discussion about the type of business in which the establishment was engaged. The information gained during these discussions provided a basis for
more specific questioning regarding the components of assets, inventories and
capital expenditures. This approach was effective in obtaining the
information desired for the pilot study but not appropriate for a full scale
content evaluation. It would be extremely difficult to train interviewers to
conduct this type of interview, and consistency between interviews would be
difficult to maintain.

There was also little indication that accurate and reliable data could be
obtained through reinterview if unreliable data was reported in the census.
The reported figures for total assets, total expenditures and total
inventories were, for the most part, book figures. The most common problems
were providing the break down of categories within these items. It was found
that if the accounting records for an establishment did not show expenditures
for new versus used equipment or expenditures for machinery versus equipment,
accurate data for these break downs could not usually be obtained in a
reinterview.

2.2 Other Findings

A number of reporting problems were detected during the interviewing that
should be given consideration in planning for the 1987 Economic Censuses.
These findings and recommendations are based on responses to the 1982 Economic
Censuses, conversations with the respondents during the interviews, and
subsequent conversations between the interviewers. It must be realized,
however, that they are based on a small sample of individual cases and are not
derived from statistical analysis. It is, therefore, important to carefully
consider any possible adverse effect of each recommendation before
implementation. Further testing may, in some cases, be required. Pertinent
portions of each questionnaire are included in the appendix.
2.2.1 Assets, Capital Expenditures and Depreciation

Providing accurate figures for total value of depreciable assets was not a problem for almost all establishments and company headquarters that were interviewed. There were a number of cases, however, where the break down of "buildings and structures" versus "machinery and equipment" was either not available or not correctly reported. Questions pertaining to building and machine rental were used in the interviews to improve coverage of assets. Some errors were consequently found in reporting rental payments.

One problem that was found for construction and manufacturing establishments as well as company headquarters was the lack of availability of book figures for depreciation before tax returns are completed in April. Good estimates were generally available, however.

2.2.1.1 Construction - Assets, Capital Expenditures and Depreciation

The reporting of assets was, for the most part, very good. Nine of the seventeen establishments visited reported no building or structure assets, one establishment had included the value of land in the reported figure, and the other seven reported book figures that were considered accurate. There were no problems detected in reporting the value of machinery and equipment.

Construction establishments are expected to report all rental payments in item 13 "rental or lease of machinery, equipment, and structures" regardless of who owns these assets. This is not consistent with manufacturing. The instructions for the manufacturing form (MA-1000) states: "If the establishment maintains a tenant relationship with the parent company or one of its subsidiaries and pays "rent" for the use of either plant or equipment, the gross value of the assets made available to the establishment should be reported as if the establishment owned them." This has the effect of understating assets and overstating rental payment for construction
establishments as compared to other trade areas. It also creates an inconsistency between the multi-unit establishments' reporting of assets and rental payments and the company reporting on the "Enterprise Summary Report" (ES-9100).

There were a few cases where the respondent was unsure if an asset should be classified as a structure or machinery. A road resurfacing company owned an asphalt plant that was semi-permanently installed. The plant is not inside a structure and could be moved if necessary, so they included it under machinery and equipment. One respondent was unsure if scaffolding should be included as a structure, or machinery and equipment. Although both respondents reported correctly, it may be possible to clarify the distinction between structures and machinery by rewording the column headings on the questionnaire.

Two of the establishments interviewed entered thousand digits under "mil." and dollar digits under the "thou." for all the assets, capital expenditures and depreciation entries. This problem is not always easy to detect without contacting the company or establishment. The extent to which this occurs should be determined and possible format changes to the questionnaire should be considered. The respondents are requested to provide "capital expenditures for new structures" and "capital expenditures for used structures" but there is no instructions indicating were to include expenditures for capital improvements made to existing structures.

2.2.1.2 Manufacturing - Assets, Capital Expenditures, and Depreciation

There were almost no reporting problems found in the entries for assets at the manufacturing establishments that were interviewed. All of the establishments maintained records of depreciable assets that provided book figures for the value of the buildings and machinery. There were also no problems found with classifying assets as buildings versus machinery.
Accurate records were maintained for capital expenditures for all of the establishments interviewed, although one company had a problem with transfers between plants. One establishment correctly reported the transfer as a retirement, but the establishment receiving the asset reported it as a negative retirement instead of an expenditure for used equipment.

Another establishment interviewed had a similar problem with assets received from other establishments within the company, and the value was not reported. It should have been reported as a "capital expenditure for used machinery" valued at its original cost but since there was no money exchange he did not consider it an expenditure. A suggestion was made by the respondent to provide an additional category of "value of net transfers" to accommodate these situations.

Items 8b and 8c from the MA-1000 are worded as follows:

8b. Capital expenditures for new buildings and machinery.
8c. Capital expenditures for used buildings and machinery.

This wording does not clarify where to include capital improvements made to existing structures. To be consistent with the Enterprise Summary Report the cost of capital improvements should be included in 8b.

2.2.1.3 Enterprise Summary Reports - Assets, Capital Expenditures and Depreciation

Book figures were available for assets for all of the companies interviewed, but two companies could not provide a breakdown for buildings versus machinery. Book values were also given for total capital expenditures for all the companies interviewed. Two companies, however, could not provide any of the break downs for capital expenditures, one could not provide new versus used building expenditures, one could not separate computer expenditures versus cars, trucks, etc., and one could not separate building versus machinery.
2.2.2 Inventories

The most frequent problems with reporting inventories were related to the format of the question. A few establishments could not provide a figure for LIFO reserve, and therefore could not provide a total value for inventories at cost or market value. The inventory figures for several of the large companies were greatly understated because they had contract work that involved progress payments, and they reported net value of progress payments instead of gross value of progress payments.

2.2.2.1 Construction - Inventories

The inventories maintained by the construction establishments interviewed were, for the most part, fairly small or none at all. Seven of the seventeen establishments reporting '0', and five reported less than $50,000. The two companies that reported the largest inventory figures maintain a manufacturing facility as well as a construction or installation service.

The only establishment that reported erroneously was a road grader that reported truck parts (mostly tires) as inventories. These should not have been reported as inventories, because they are not considered construction materials.

2.2.2.2 Manufacturing - Inventories

Two of the thirteen establishments interviewed had a problem with reporting inventories. The first company could provide a figure for total inventories, but could not give figures for finished goods, work-in-process, or materials and supplies.

Another company (ship builder) operates almost exclusively under contracts involving progress payments. All payments received on these contracts were deducted from the work-in-process inventories. At the end of 1982 the payments received exceeded the value of the work-in-process and a
negative value was reported for work-in-process inventories. Although an accurate figure could not be provided during the interview, a conservative estimate for work-in-process in 1982 for this establishment would be in excess of 2 billion.

The reporting of "finished goods" and "Materials, supplies, fuels etc." were generally very good. The value of "work-in-process" however was more difficult for some establishments to determine, especially when there were many steps in the production process or when the amount of work-in-process was excessive. Generally a standard value is established for each stage of processing that includes cost of materials, labor, and overhead. The total inventory figure for work-in-process is then computed based on the inventory count at each stage of processing and these standard values. Although placing a value on work-in-process is sometimes difficult, it has to be done for tax reporting and is therefore available for census reporting.

Six of the establishments interviewed used LIFO costing and had no problem computing LIFO reserve for census reporting. There were also no problems with the format of the inventory question for the establishments interviewed.

2.2.2.3 Enterprise Summary Report - Inventories

The companies interviewed for the Enterprise Summary Report were mostly large corporations (eight of the twelve had receipts in excess of one billion). Four of these companies perform contract work for the government involving progress payments and three of the four reported net of progress payments instead of gross value for inventories. The effect of reporting net instead of gross values is estimated to understate inventory values for these
four companies by about 50%. All four companies indicated that they would have provided figures for inventory values gross of progress payments if instructions clearly stated what was wanted.

Four of the companies interviewed had problems with the format of the inventory questions. All had the correct values, but they were entered in the wrong places. There seemed to be no consistency or pattern to the problems that were found, but a format change to the question should be considered.

There was only one company that did not provide a value for LIFO reserve, and they indicated in the interview that they would have to contact every establishment to obtain that figure.

2.2.2.4 Wholesale Trade - Inventories

The establishments interviewed reported figures for inventories that were considered accurate, but there were a few minor problems worth mentioning. One of the companies interviewed operates a farmers' co-op where all census forms are completed at the main office. Although total inventories for the entire co-op are accurate, accurate records are not kept for transfers between establishments. This may result in some inaccuracies at the establishment level.

A wholesale distributor of heating oil, kerosine, gasoline, and motor oil provided accurate figures for all inventories except they did not report some gasoline they delivered to a retailer to sell on consignment. The value of the gasoline omitted, however, was less than 5% of their total inventory figure.
Based on the five interviews completed at wholesale trade establishments, LIFO costing does not provide sufficient tax advantages to warrant the additional accounting problems it creates. Turnover in inventories is fairly rapid, and inflation has been minimal. One company that reported LIFO costing indicated LIFO reserve was only about 3% of total inventories.

2.2.3 Recommendations for 1987 Economic Census

Some of the reporting problems found during the interviews were the result of the respondent not having the information requested. In many cases, however, the information was available but the respondent did not interpret the census question or questions correctly. Efforts should be made to clarify the items on the questionnaires that have been shown to be confusing for some respondents. The following recommendations have been developed based on the interviews that were conducted and discussions between the interviewers afterwards.

2.2.3.1 Construction

Item 13b (structures and related facilities, rented or leased). The wording on the questionnaire does not specifically ask for rental payments made for buildings and structures the establishment occupies or uses. A change in the wording might reduce the number of establishments that have these rental payments but don't report them.

Item 13 (Rental Payments). The question of whether the value of assets rented or leased from a parent company should be reported as an asset or a rental should be resolved.

Item 20 (Assets, Capital Expenditures). A format change should be considered to reduce the problem of respondents entering thousands digits in "mil." column and hundreds in "thou." column. There are also no instructions
given on how to report assets obtained through transfers from other establishments within the company, or how to place a value on these assets if no money is involved in the transfer.

Item 20b (Capital expenditures for NEW structures and machinery). There is no indication in the question wording that capital improvements to used structures and machinery should also be included in the entry.

Item 21 (Inventories). The instructions for this question should indicate that only construction materials should be included in the figures for total inventories. Items such as truck parts, fuels, small tools, office supplies etc. should not be included.

2.2.3 Manufacturing

Item 7 - (Inventories) An explanation is needed to clarify how to value work-in-process when contract work involving progress payments is being conducted by a company. This could be included in the instructions on the questionnaire or possibly in the letter that is sent with the questionnaire.

Instructions should specify that "items not held for resale, such as fixtures, equipment, and supplies" should not be included in inventories.

Item 8c - (Capital expenditures for used buildings and machinery) The respondent may be less likely to include capital improvements to used assets in Item 8c if it were stated "Capital expenditures for the purchase of used buildings and machinery." The instruction booklet states that capital improvements or new additions to existing structures should be included in Item 8b, but many of the respondents indicated they used the instruction book only when absolutely necessary.
Item 10 - (Rental Payments) None of the respondents interviewed could separate rental payments for land from the rental payments made for buildings on that land. If it is found that most establishments cannot make this separation, it may be advisable not to ask them to try.

2.2.3.3 Enterprise Summary Report

Item A - (Receipts). A few examples of "non-operating income" may alert the respondent to some income he might otherwise include in business receipts. Some examples are: interest, rent, dividends, and gain from the sale of assets.

Item C - (Cost of Fringe Benefits) The term "Fringe Benefits" might be changed to "Employee Benefits." One respondent (construction interview) said he did not include workmen's compensation because he did not consider it a "fringe" benefit because it was required by law.

Item D - (Rental Payments). Consideration should be given to eliminating the statement that asks the respondent to exclude rental payments made for land on which buildings and structures are erected.

Item E - (Inventories). An explanation is needed to clarify how to value work-in-process when contract work involving progress payments is being conducted by a company. This could be included in the instructions on the questionnaire or possibly in the letter that is sent with the questionnaire.

Item E - (Inventories). The format of the inventory question resulted in problems for four of the respondents interviewed. Alternative formats should be developed and tested for the 1987 census.

2.2.3.4 Wholesale Trade

Item 5 - (Inventories). Reformating this question or changing the wording may reduce the problem of respondents giving total figures but not giving any indication of whether or not they use LIFO costing.
3. **Additional Information**

A number of the respondents indicated that the size of the forms were not convenient for photocopying, completing, and filing. Most indicated they would prefer questionnaires that were standard size $(8\frac{1}{2} \times 11)$ even if they were more pages.

The microfilm copies of the census questionnaires produced very poor paper copies that were used in the interviewing. Efforts should be made to determine what can be done to improve the quality of the microfilm copy of the questionnaires for the 1987 Economic Censuses.
### 1982 Census of Construction Industries

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

**Please complete this form and return it directly to:**

**BUREAU OF THE CENSUS**

1201 East Tenafly Street

Joliet, Illinois 60431-4734

**Due Date:** February 15, 1983

If you cannot file by the due date, a time extension request should be sent to the above address; please include your 11-digit Census File Number (CFN).

**Note** - Please read the instructions on page 4 before answering the questions. If this report does not pertain to your type of business, read how to report on page 4. DO NOT DISCARD THIS FORM. If blank figures are not available, reasonable estimates are acceptable.

**Keep this copy for your files.**

Please correct errors in name, address, and Zip code. Enter street and number if not shown.

---

### Item 1 - Employer Identification Number

Is the Employer Identification Number shown on the latest same as that used for this establishment on its latest 1981 Employee Quarterly Federal Tax Return, Treasury Form 941? (digital)

- YES
- NO

Electronic data for this establishment will be marked by the use of the same Employer Identification Number.

**Number and Street**

**City, Town, Village, etc.**

**State**

**Zip Code**

---

### Item 2 - Physical Location of Establishment

- Is this establishment physically located inside the legal boundaries of the city, town, village, etc.?

- YES
- NO

- Type of municipality where physically located

- City, village, or borough
- Other or don't know

- Name of county where physically located

---

### Item 3 - Operational Status

- How many months during 1982 did this firm or organization actively operate this establishment?

- In operation
- Temporarily or seasonally inactive
- Closed operation - Give date
- Sold or leased to another operator - Give date

**Number of months**

**Month**

**Day**

**Year**

---

### Item 4 - Organizational Status

- Mark (X) the box which best describes this establishment at the end of 1982.

- Individual proprietor
- Partnership
- Cooperative association (taxable)
- Cooperative association (tax-exempt)

**Number of employees**

**Number and Street**

**City**

**State**

**Zip Code**

---

### Item 5 - Number of Employees and Hours Worked

- How many paid employees, permanent or temporary, full-time or part-time, were on the payroll of this establishment during the pay periods shown below?

- Number of Construction Workers employed during pay period including the 12th of the month for the monthly column.

- Number of Other Employees employed during pay period including the 12th of the month for the monthly column.

**Number of hours worked by Construction Workers by quarter**

**January - March**

<table>
<thead>
<tr>
<th>Month</th>
<th>Hours Worked</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total</td>
<td>105</td>
</tr>
</tbody>
</table>

**April - June**

<table>
<thead>
<tr>
<th>Month</th>
<th>Hours Worked</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total</td>
<td>110</td>
</tr>
</tbody>
</table>

**July - September**

<table>
<thead>
<tr>
<th>Month</th>
<th>Hours Worked</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total</td>
<td>111</td>
</tr>
</tbody>
</table>

**October - December**

<table>
<thead>
<tr>
<th>Month</th>
<th>Hours Worked</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total</td>
<td>113</td>
</tr>
</tbody>
</table>

---

### Item 6 - Payroll

- What were the GROSS payments to employees of this establishment for entire calendar year 1982?

- Construction workers - See examples in Item 5.
- All other employees - See examples in Item 6.

**Total payroll for 1982 - See lines 9 and 10**

---

### Item 7 - First Quarter Payroll

- What were the GROSS payments to employees of this establishment in the first quarter of 1982?

---

### Item 8 - Employer Costs for Fringe Benefits Not Included in Payroll, During 1982

- Payments for voluntary programs

**Total employer costs for fringe benefits**

---

### Item 9 - Construction Work Subcontracted Out

- How much was paid by this establishment during 1982 for work subcontracted to other construction contractors? (Include the values of materials paid to subcontractors.)

**Total subcontracted paid**

---

### Item 10 - Materials, Components, and Supplies

- How much was paid by this establishment during 1982 for materials, components, and supplies? (Exclude reports in Item 11 below.)

**Total materials and supplies**

---

### Item 11 - Selected Power, Fuels, and Lubricants

- How much was paid by this establishment during 1982 for the following?

**Electricity**

**Natural gas**

**Gasoline and distilled fuel (including gasoline)**

**Storage capacity total (thousands of gallons)**

**All other, including lubricating oils and greases**

**TOTAL total purchased services**

**Total purchased services - See lines 12 through 14**

---

### Item 12 - Selected Purchased Services

- How much was paid by this establishment during 1982 for each of the following?

**Communication (telephone, telegraph, etc.)**

**Repair to machinery and equipment**

**Repair to structures and related facilities**

**TOTAL total purchased services**

**Total purchased services - See lines 12 through 14**

---

### Item 13 - Rental or Lease of Machinery, Equipment, and Structures

- How much was paid by this establishment in 1982 for the rental or lease of construction machinery and equipment, transportation equipment, protective equipment, structures, office equipment, furniture, and fixtures? Do not include payments for automobiles.

**Machinery and equipment, rented or leased**

**Structures and related facilities, rented or leased**

**TOTAL total of machinery, equipment, and structures - See lines 13 and 14**

---

**Appendix 1-A**

**KEEP THIS COPY FOR YOUR FILES**

Please correct errors in name, address, and Zip code. Enter street and number if not shown.
## 1982 Annual Survey of Manufactures

**Employer Identification Number (EIN)**

### Item 1B - Physical Location
- **Number and Street:**
- **City, village, or other place:**
- **ZIP code:**

### Item 1C - Ownership
- **Organizational status:**
- **Nature of business:**

### How to Report
- For dollars, plant-hours, KWH should be rounded to thousands. However, you may enter figures to nearest cent. Carefully fill in the correct columns, e.g., if applicable in $3,123,456, enter either $3,123,400 or $3,124,000.

### Item 3B - Employer's cost for fringe benefits (supplemental labor costs)

### Item 3C - Not applicable to this report.

### Item 4 - Plant hours worked by production workers

### Item 5 - Cost of materials and services used

### Item 6 - Quantity of electricity

### Item 7 - Inventories of this establishment

### Notes
- The sum of lines 11A, 11B, and 11C should equal line 12.

### Item 8 - Depreciable assets, capital expenditures, and retirements

### Item 9 - Depreciation charges for the year

### Item 10 - Rental payments

### Item 11A - Total shipments and other receipts

---

**Penalty for Failure to Report**

**Appendix**

**1982 Census of Manufactures**

- For 1982 report the total value of products shipped and other receipts to both lines entered in Item 10. This value should be comparable to values reported for the respective survey years. If the two figures are not comparable, please explain the reasons why in the remarks section. (Reporting by product class is not required for 1982.)
Appendix 1-C

1982 CENSUS OF DISTRIBUTIVE TRADES
PETROLEUM AND PETROLEUM PRODUCTS

Please correct errors in name, address, and ZIP code. ENTER street and number, if not shown.

Employee Identification Number

- Employer Identification Number shown in the label the same as used for this establishment on its latest 1982 Employer Quarterly Federal Tax Return, Treasury Form 941.

- If the Employer Identification (EI) Number shown in the label is different, indicate change.

Physical Location of Establishment

- Type of municipality where physically located

- Name of county where physically located

Operating Status

- How many months during 1982 did this firm or organization operate this establishment?

- Month (1) which best describes this establishment as of (Month and Year)

- Figures only

Organizational Status

- Individual proprietorship

- Partnership

- Cooperative association (taxable)

- Cooperative association (non-taxable)

- Government - Specify

- Other - Specify

Inventories

- Did you have inventories at the end of the years specified?

- Report inventories at cost or market using generally accepted accounting methods. For inventories at LIFO cost use the same as the LIFO amount plus the LIFO reserve when comparing times b and c.

- Amount of total at line b which was not subject to LIFO costing.

- Amount of total at line b which was subject to LIFO costing.

- Amount of total at line d.

- LIFO reserve.

- LIFO value of line d.

Sales by Customer Classes

- Type of sales (for item 9)
Item 11 - TYPE OF OPERATION

Mark (X) the ONE box which best describes the basis on which the major portion of your business was conducted in 1962.

1. Merchant (buying and selling on own account) ....... 10
2. Manufacturers' sales branch or sales office ........... 20
3. Petroleum bulk plant commission operator ........... 30
4. Broker, agent, commission merchant ................ 41
5. Auction company .................................. 51
6. Dealer (representative buyer or seller) ............... 61
7. Commission merchant ................................ 71
8. Manufacturers' agent ................................ 81
9. Other type of operation - Specify ..................... 91

Item 12 - KIND OF BUSINESS

Mark (X) the ONE box which best describes the principal kind of business of this establishment in 1962.

1. Gasoline, kerosene, distillates, or residue
   Petroleum bulk storage ................................ 101
   Petroleum bulk terminal ................................ 111
   Truck jobber (no storage tanks) ...................... 121
   Other type of petroleum products distributor .... 131
2. Liquefied gas (petroleum) ........................................ 211
   LP bulk station or terminal ................................ 221
   Methane cylinder or bottled gas distributor ....... 231
3. Other kind of business - Specify ......................... 241

Item 13 - SALES BY COMMODITY LINES

Report sales either in dollar figures (see example on page 1) or as percent (in whole percents) of the total (see example at right).

Commodity lines

<table>
<thead>
<tr>
<th>Commodity Lines</th>
<th>Sales during 1962 (a)</th>
<th>Commodity lines</th>
<th>Sales during 1962 (b)</th>
<th>Commodity lines</th>
<th>Sales during 1962 (c)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Petroleum</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Petroleum products</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Aviation gasoline</td>
<td>5611</td>
<td></td>
<td>5611</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Home gasoline</td>
<td>5612</td>
<td></td>
<td>5612</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Specials</td>
<td>5613</td>
<td></td>
<td>5613</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Jet fuel (naptha or kerosene type)</td>
<td>5614</td>
<td></td>
<td>5614</td>
<td></td>
<td></td>
</tr>
<tr>
<td>No. 2 distillate fuel oil (or No. 2 diesel and No. 2 heating oil)</td>
<td>5615</td>
<td></td>
<td>5615</td>
<td></td>
<td></td>
</tr>
<tr>
<td>All other distillate fuel oils (or No. 2 diesel and heating oil, kerosene, etc.)</td>
<td>5616</td>
<td></td>
<td>5616</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Residual fuel oil (or No. 5, No. 6, heavy diesel, etc.)</td>
<td>5617</td>
<td></td>
<td>5617</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Lubricating oil and grease</td>
<td>5618</td>
<td></td>
<td>5618</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total - Top of line 1 through 16</td>
<td>5620</td>
<td></td>
<td>5620</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Liquefied petroleum gases (Exclude natural gas)</td>
<td>5640</td>
<td></td>
<td>5640</td>
<td></td>
<td></td>
</tr>
<tr>
<td>1. Crude oil</td>
<td>5650</td>
<td></td>
<td>5650</td>
<td></td>
<td></td>
</tr>
<tr>
<td>2. Other petroleum products (include asphalt, road oil, wax, etc.)</td>
<td>5660</td>
<td></td>
<td>5660</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Other commodity lines</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Automotive parts and supplies, new and rebuilt (Exclude parts installed in repair work)</td>
<td>5670</td>
<td></td>
<td>5670</td>
<td></td>
<td></td>
</tr>
<tr>
<td>6. Petroleum products marketing equipment</td>
<td>5680</td>
<td></td>
<td>5680</td>
<td></td>
<td></td>
</tr>
<tr>
<td>7. Tires and tubes</td>
<td>5690</td>
<td></td>
<td>5690</td>
<td></td>
<td></td>
</tr>
<tr>
<td>8. Lumber, rough, dressed, and finished</td>
<td>5700</td>
<td></td>
<td>5700</td>
<td></td>
<td></td>
</tr>
<tr>
<td>9. Forest products (including newsprint)</td>
<td>5710</td>
<td></td>
<td>5710</td>
<td></td>
<td></td>
</tr>
<tr>
<td>10. Nonferrous metals</td>
<td>5720</td>
<td></td>
<td>5720</td>
<td></td>
<td></td>
</tr>
<tr>
<td>11. Coal and coke</td>
<td>5730</td>
<td></td>
<td>5730</td>
<td></td>
<td></td>
</tr>
<tr>
<td>12. General-purpose industrial machinery, equipment, and parts</td>
<td>5740</td>
<td></td>
<td>5740</td>
<td></td>
<td></td>
</tr>
<tr>
<td>13. Grain and beans</td>
<td>5750</td>
<td></td>
<td>5750</td>
<td></td>
<td></td>
</tr>
<tr>
<td>14. Chemicals and allied products (Exclude agricultural, plastics, gases, and petroleum)</td>
<td>5760</td>
<td></td>
<td>5760</td>
<td></td>
<td></td>
</tr>
<tr>
<td>15. Farm supplies</td>
<td>5770</td>
<td></td>
<td>5770</td>
<td></td>
<td></td>
</tr>
<tr>
<td>16. Miscellaneous commodities - Specify</td>
<td>5780</td>
<td></td>
<td>5780</td>
<td></td>
<td></td>
</tr>
<tr>
<td>a.</td>
<td>5790</td>
<td></td>
<td>5790</td>
<td></td>
<td></td>
</tr>
<tr>
<td>17. Rental receipts - Specify</td>
<td>5800</td>
<td></td>
<td>5800</td>
<td></td>
<td></td>
</tr>
<tr>
<td>18. Service repair and labor charges (Include installed parts)</td>
<td>5810</td>
<td></td>
<td>5810</td>
<td></td>
<td></td>
</tr>
<tr>
<td>19. TOTAL sales and storage capacity in 1962 - Sum of lines 1 through 18 should equal the entry in line 6 if reporting in dollars</td>
<td>5820</td>
<td></td>
<td>5820</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

NOTE

Answer item 14 only if your Census File Number (CPF) is shown in the address label of this report form, begins with a zero.

Item 14 - OWNERSHIP, CONTROL, AND LOCATIONS OF OPERATION - Continued

a. Is this company owned or controlled by another company?
   1. YES — Enter owner or controlling company name, address, and ZIP code
   001
   2. NO — Enter owner or controlling company name, address, and ZIP code

b. Does this company own or control any other company or companies?
   1. YES — Enter owner or controlling company name, address, and ZIP code
   011
   2. NO — Enter owner or controlling company name, address, and ZIP code

Item 15 - REMARKS

Please use these spaces for any explanations that may be essential in understanding your reported data.

Item 16 - CERTIFICATION

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

Name and address of person to contact regarding this report

Telephone

Area code Number Extension

Signature of authorized person
**1982 ECONOMIC CENSUS**

**ENTERPRISE SUMMARY REPORT**

**Purpose of this form**
- The purpose of this form is to obtain accurate, unduplicated (NET) consolidated information for all domestic activities of your enterprise.

**What is an enterprise?**
- An enterprise is a business, service, or membership organization consisting of one or more establishments under common, direct, or indirect ownership or control.
- An enterprise is the highest level establishment aggregation, if an enterprise owns or controls subsidiary companies or firms, all establishments of the subsidiaries are included as part of the owning or controlling enterprise.
- An enterprise may vary in composition ranging from a single legal entity (e.g., corporation, partnership, etc.) to a complex family of legal entities under common ownership or control.

**How to report dollar figures**

**Item A - Sales and Receipts in 1982**
- Report consolidated net sales and business receipts of your enterprise as reported on your income statement excluding sales or other taxes collected.
- Include exports from taxable operations as well as total revenues from tax-exempt activities.
- Include transfers to your foreign subsidiaries.

**Item B - Payroll and Employment**
- Include gross earnings paid to employees prior to such deductions as: Employee's Social Security contributions, savings bonds, union dues, vacation and sick days, cash or other compensation, and non-union severance payments.

**Item C - Employer's Cost for Fringe Benefits in 1982**
- Include payments to employees for medical plans, life insurance plans, and other fringe benefits.

**Item D - Selected Operating Expenses in 1982**
- Include qualified fees for leasing of land on which buildings and structures are erected.

**IMPORTANT - This is an enterprise summary report**

**GENERAL INSTRUCTIONS**

- Include your enterprise's activities in all 50 States and the District of Columbia. Do not include activities in foreign countries or U.S. possessions such as Puerto Rico, Guam, etc., if any, except for reporting foreign assets in item 1.
- Include all subsidiaries whether or not they are consolidated in your enterprise's books.
- Consolidate all domestic activities whether or not they are covered in the 1982 Economic Censuses by individual report forms.
- If book figures are not available, enter your best estimate. Be sure to complete every item. Enter "0" in items where appropriate.

**EXCLUDE - Distributions to owners, paid directly to federal, state, or local taxing agencies.**
- Non-contributing pension plans.
- Employers' contributions to collective bargaining agreements.
- Employer's compensation insurance.
- Workmen's compensation insurance.
- State disability programs.
- Union negotiated benefits.
- Malpractice plans.
- Stock purchase plans.

**Penalty for failure to report**

---

Please note that this is a partially redacted image, and the full content is not visible. The table contents are not fully transcribed due to the redaction.
item E - VALUE OF INVENTORIES

This inventory inquiry is designed to correct omissions, inconsistencies, or inaccuracies in the balance sheet of your enterprise. The sum of the inventories of all domestic establishments of your enterprise should be approximately equal to the total inventory of your enterprise after adjusting for valuation differences.

INCLUDE: a. Inventories in transit for which your enterprise has taken title
   b. Finished products
   c. Work in process
   d. Materials, supplies, fuels, etc., which are for resale or for further fabrication

EXCLUDE: a. Inventories owned by others held for your enterprise
   b. Items not held for resale, such as fixtures, equipment, and supplies

NOTE: Sum of lines 14a and 14b should equal total inventories on line 15 AND sum of lines 17a and 17b should equal the amount on line 16b.

item F - CAPITAL EXPENDITURES DURING 1982 (EXCLUDING INVENTORIES)

Report all costs that are chargeable to asset accounts and for which depreciation or amortization reserves are maintained. (See instructions in item G for a complete description of depreciable assets.) Include all items obtained through a capital lease.

INCLUDE: a. Line 3b = Production machinery, office equipment, and special tools having an estimated useful life of more than one year. Report replacements as well as additions to capacity.
   b. Line 19 = New construction, major alterations, capitalized repairs, and improvement of buildings with completed and in progress that were completed at the end of 1982. Include expenditures for structures which, on completion, will be sold and leased back to you.
   c. Line 21 = Capitalized expenditures for land and mineral rights, such as producing or nonproducing leases.
   d. Cost of maintenance and repairs charged as current operating expenses.
   e. Capital expenditures by subsidiaries in foreign countries and U.S. possessions.

item G - GROSS VALUE AND CHANGES IN GROSS VALUE OF DEPRECIABLE ASSETS DURING 1982

Report the gross value of depreciable assets for which depreciation or amortization accounts are permanently maintained. Unless value represents the acquisition cost to your enterprise. Also report changes in the gross value of depreciable assets during 1982. If mergers and acquisitions are not treated as a "pooling of interests," enter the value of the acquired assets on line 25.

INCLUDE: a. Depreciable assets (e.g., machinery, equipment, fixtures) and amortizable assets (e.g., leasehold improvements) for all domestic establishments and facilities
   b. Value of depreciable assets owned by your enterprise, but leased or rented to others under operating leases.
   c. Value of all capitalized drilling and completion costs.
   d. Value of depreciable assets obtained through capital or tax leases.
   e. Value of assets acquired from other sources, e.g., new, used, acquired by exchange, etc., on line 29.

EXCLUDE: a. Value of land and depreciable assets (tobacco and mineral rights) (Include on line 37)
   b. Capital assets (e.g., inventories, cash, accounts receivable, etc.) and intangible assets (e.g., goodwill, patents, copyrights, etc.) (Include on line 37)
   c. Value of depreciable assets in foreign countries and U.S. possessions (Include on line 38)
   d. Value of land and mineral rights, such as producing or nonproducing leases, bonus payments, royalties and overriding interests, and fee land (Include on line 37)
   e. Value of depreciable assets owned by your enterprise, but leased to others under a capital lease agreement.

item H - CHANGES IN ACCUMULATED DEPRECIATION DURING 1982

INCLUDE: a. Total depreciation and amortization reserves for the assets included in item G
   b. Additions made to depreciation reserves during 1982 for assets owned at the beginning of the year.

EXCLUDE: a. Depreciation reserves for intangible assets
   b. Depreciation of assets held in foreign countries and U.S. possessions.

item I - TOTAL ASSETS, END OF 1982

Report the balance sheet assets on a consolidated basis.

INCLUDE: a. Items 38 and 39 = Only domestic (nonforeign) assets
   b. Line 37 = Current and other assets for which depreciation or amortization reserves are maintained, accounts receivable, etc. Also include depreciable and intangible assets such as land, buildings, depreciable personal property, goodwill, and other. Include all items on a net basis of all reserves and allowances.
   c. Line 38 = All assets in foreign countries and U.S. possessions, regardless of whether or not they are included in the consolidated balance sheet.
   d. Line 39 = Total assets of your enterprise as reported on your balance sheet.

EXCLUDE: a. Line 38
   b. Line 39

item J - CAPITAL LEASES DURING 1982

Report the value of all depreciable assets obtained through capital leases during 1982 at the time such assets were acquired. Do not include assets either extinguished through operating leases or owned by this enterprise but leased to others under a capital lease agreement.

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

Name of person to contact regarding this report = Phone or type

REMARKS - Please use this space for any explanations that may be essential in understanding your reported data.