

2012 CENSUS OF MINERAL INDUSTRIES Mining Sector

INFORMATION SHEETS

GENERAL INSTRUCTIONS FOR REPORTING NATURAL GAS LIQUIDS PLANTS (FORM – 21102)

We estimate that it will take from 2 to 10 hours to complete this form, with almost 4 hours being the average. This includes time to read instructions, develop or assemble material, conduct tests, organize and review the information, and maintain and report the information. Send comments regarding this burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden, to: Paperwork Project 0607-0897, U.S. Census Bureau, 4600 Silver Hill Road, AMSD-3K138, Washington, D.C. 20233. You may e-mail comments to Paperwork@census.gov; use "Paperwork Project 0607-0897" as the subject.

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

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

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

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

Report all value figures in thousands of dollars, total number of hours worked by mining, production, development and exploration workers in thousands of hours, and all electricity quantity figures in thousands of kilowatthours for the mining establishment.

WHO SHOULD REPORT?

- A separate report must be filed for each mineral establishment operated by the company during any part of 2012. This includes natural gas liquids plants under construction. **The report should be completed by the operator of the establishment, whether the operator is the owner or is operating it under lease or contract.**
- If you have not received forms to cover each of your operations, call or write the Census Bureau, describing the activity at the establishments for which you are requesting forms.
- If this questionnaire does not pertain to your type of activity, complete all appropriate items, such as employment, payroll, shipments, etc., of this report. Describe your activities in the Remarks section.

WHAT IS A MINERAL ESTABLISHMENT?

- A mineral establishment is a single physical location where mineral operations are performed. It represents a mine, group of wells, preparation plant, or natural gas liquids plant.
- Report on a gross basis for all gas processed and all products of the natural gas liquids plant. In addition, report all other data of the plant, including operating costs, capital, and gross assets on a gross basis for facilities operated by you.

HOW TO REPORT FOR ESTABLISHMENTS WITH NO PRODUCTION

Return a completed report for each of your company's mineral establishments that had no production during 2012. Enter "0" in item 22. Report information in the appropriate items, such as custodial employees, inventories, assets, or capital expenditures.

WHAT ACTIVITIES SHOULD BE REPORTED?

INCLUDE

- Operations of the natural gas liquids plant
- Other associated activities **when carried on at the same physical location** such as:
 - generating energy for the plant (include a central power plant serving two or more mineral establishments with the one for which the power plant furnishes the most electric energy)
 - maintenance of plant and equipment
 - receiving, shipping, storage, research, record keeping, health, safety, cafeteria, and other services

EXCLUDE

- Operation of company stores, boardinghouses, bunkhouses, and recreational facilities
- Separate sales branches, research laboratories, and general administrative offices. Report these on the appropriate Census of Business, Census of Manufactures, or central office or auxiliary forms
- Field dehydration and pressure maintenance plants where the liquid extraction operations are not conducted. Report these plants on form MI-21101.
- Petroleum refining operations. Report these operations on a manufacturing form.

WHAT PERIOD SHOULD EACH REPORT COVER?

- Each report should cover the calendar year 2012.
- If book records are not on a calendar-year basis, carefully prepared estimates are acceptable.

- If your fiscal year covers at least 10 months of calendar-year 2012, and reporting on a calendar-year basis involves considerable cost, you may report on a fiscal-year basis. However, all payroll and hours-worked figures should relate to the calendar year rather than the fiscal year. (Use calendar-year payroll records from your tax records.)
- If an establishment began to operate or ceased to operate during 2012, report only the part of the year that the establishment was in operation.
- If the operator changed during the year, report only for that part of the year that your company operated the establishment. Report in item 3 the appropriate information on changes in **operator** or operational status.
- Specify in the certification, item 30, the exact period that the report covers.

MULTI-ESTABLISHMENT COMPANIES ONLY

If any of the items requested are maintained in your records only at a divisional or company level, allocate their costs to each establishment for which you received a questionnaire. When determining transfer values of products and materials from one establishment to another (interplant transfers), include, in addition to direct costs of production, a reasonable proportion of "all other costs (company overhead) and profits." The establishments receiving such transfers should report them as purchased natural gas liquids received for further processing, supplies, fuels, or electric energy at the same value plus cost of freight and other direct handling charges. (See item 16.)

DETAILED INSTRUCTIONS FOR SELECTED ITEMS

Item 5 – SALES, SHIPMENTS, RECEIPTS, OR REVENUE

Part A – Value of Products Shipped

INCLUDE

- All products physically shipped from this establishment during 2012
- Receipts for services
- Value of resales
- Other miscellaneous receipts

EXCLUDE

- Freight and excise taxes
- Nonoperating income such as interest dividends, or the sale of fixed assets

Part B – Value of Products Exported

Report as exports those shipments going directly for export including shipments to foreign subsidiaries or foreign divisions of your company and their affiliates.

INCLUDE

- Shipments of your products to export firms and to other customers who export these items
- Sales to the U.S. government to be shipped to foreign nations under military and economic assistance programs

- Shipments to customers in the Panama Canal Zone, the Commonwealth of Puerto Rico, and U.S. Possessions

EXCLUDE sales to the U.S. Government overseas

Item 7 – EMPLOYMENT AND PAYROLL

Part A – Number of Employees

INCLUDE

- All full-time and part-time employees on the payroll of this establishment during any part of the pay period that includes the 12th of March
- Persons on paid sick leave, paid holidays, and paid vacations
- Officers of the establishment, if a corporation
- Persons at a general office serving two or more plants if located at or near this establishment
- A **distribution** of those who work in units that serve manufacturing, distribution, or construction operations also carried on at this establishment in addition to the mineral operation (examples: medical staff, yard persons). Also, distribute the earnings and hours worked of these employees among the respective establishments

EXCLUDE

- Members of Armed Forces and pensioners carried on your active payrolls
- Proprietor or partners, if an unincorporated concern
- Full-time or part-time employees working at this establishment whose payroll was filed under an employee leasing company's Employer Identification Number (EIN)
- Those who performed work for you but were on the payroll of another employer (such as employees of contractors)
- Workers at petroleum refineries and other manufacturing plants, company stores, boardinghouses, bunkhouses, and recreational centers

Line 1 – Number of Mining, Production, Development and Exploration Workers

INCLUDE

- Workers (up through the working-supervisor level) engaged in services closely associated with production and development operations such as:
 - manual work
 - tool use and machine operation
 - materials and products, loading and hauling
 - plant properties care
 - storage, shipping, maintenance, repair, and guard services
 - auxiliary production for own use (e.g., power plant)
 - record keeping
 - regular maintenance and repairs

EXCLUDE

- Supervisory employees above the working-supervisor level
- Employees of contractors

Line 2 – All Other Employees

INCLUDE

- Nonproduction personnel at this establishment engaged in supervision above the working-supervisor level and employees engaged in activities such as:
 - sales, advertising, purchasing, finance
 - highway trucking and other transportation
 - credit, collection, executive, legal, clerical, and routine office functions
 - personnel (including cafeteria, medical, etc.)
 - professional (engineers, geologists, etc.) and technical work
- Force-account construction employees on your payroll engaged in construction of major additions or alterations to your facilities that are utilized as a separate workforce

EXCLUDE employees of contractors.

Part B – Payroll

Report the **gross earnings** paid in calendar year 2012 to employees of this establishment prior to such deductions as employee's Social Security contributions, withholding taxes, group insurance premiums, union dues, and savings bonds.

Payroll should equal the taxable Medicare wages and tips reported on the Internal Revenue Service (IRS) Form 941, Employer's Quarterly Tax Return and definitions as described in Circular E, Employer's Tax Guide.

INCLUDE

- Commissions, dismissal pay, and paid bonuses
- Employee contributions to pension plans such as a 401(k) plan
- Vacation and sick-leave pay
- Cash equivalent of compensation paid in kind such as:
 - board and housing
 - payments in the form of shared profits and special stock purchases that are subject to withholding tax
- Salaries of officers of this establishment, if a corporation
- The spread on stock options tax are taxable to employee wages

EXCLUDE

- Payments to proprietor or partners, if an unincorporated concern
- Payments to members of Armed Forces and pensioners carried on your active payroll
- Royalty payments to unions

Part C – Number of Hours Worked by Mining, Production, Development, and Exploration Workers

An hour worked is defined as the work of one person for 1 hour. Report figures from actual records of hours worked wherever available. If no records of hours worked were kept, estimate hours worked from payroll or other records.

INCLUDE

- All hours worked or paid (except hours paid for vacations, holidays, or sick leave)
- Overtime hours (report actual hours worked, **not** straight-time equivalent hours)
- Actual hours worked by an employee who elects to work during a vacation period
- All hours worked at this establishment for the entire year by all full-time and part-time production, development, and exploration workers of the type reported in item 7A, line 1.

EXCLUDE

- Hours worked by employees of contractors
- Hours of proprietors or partners

Part D – Employer's Cost For Fringe Benefits

MULTI-ESTABLISHMENT COMPANIES ONLY

If any of the items are maintained in your records only at a company level, allocate their costs to the mining establishment. You may distribute the total based on the ratio of the payroll of each mining establishment to the total company payroll unless you have developed your own method of making such allocations. Specify the method used and the approximate portion that has been allocated in the REMARKS section at the end of the form.

Include employer's cost for legally required programs and programs not required by law.

Line 1 - Health Insurance - Insurance premiums on hospitals, medical plans, and single service plans such as dental, vision, and prescription drug plans. Include premium equivalents for self-insured plans and fees paid to third party administrators (TPAs). Do not include employee contributions.

Line 2 - Pension plans

- Defined benefit pension plans** – Costs for both qualified and unqualified defined pension plans. Pension plans that specify the benefit to be paid to employee upon retirement, generally either as a specified amount or a percentage of compensation. Employer contributions are based on actuarial computations that include the employee's compensation and years of service and are not allocated to specific accounts maintained for employees.
- Defined contribution plans** – Costs under defined contribution plans. Pension plans that define the employer contributions to a separate account provided for each employee. The employee "benefit" at retirement depends on the amount contributed and the results of the account's activity. Examples include profits sharing plans, money purchase (e.g., 401k, 403b) and stock bonus plans (e.g., ESOPs).

Line 3 – Other – Other fringe benefits (e.g., Social Security, workers' compensation insurance, unemployment tax, state disability insurance programs, life insurance benefits, Medicare).

Item 9 – INVENTORIES

MULTI-ESTABLISHMENT COMPANIES ONLY

If this establishment is part of a multi-establishment company, assign to each establishment those inventories that the establishment is responsible for as if it owned them. In completing the report of a mining establishment or sales branch, INCLUDE those inventories that are held elsewhere, such as a warehouse operated by your company or a public warehouse. The inventories of an operating establishment held elsewhere should not be reported on the report of the warehouse where they may be actually stored. Inventories should not be duplicated on establishment reports.

Part B, line 1 – Finished Products and Work-In-Process

INCLUDE

- Stocks of raw products awaiting processing that were **produced** at this plant
- Stockpiles of products ready for shipment

Part B, line 2 – Supplies, Parts, Fuels, etc.

INCLUDE

- Inventories of natural gas and natural gas liquids **received** from other establishments for processing
- Cost of items to be used for processing

Part B, line 4 – LIFO RESERVE

LIFO reserve represents the excess of current period cost over the LIFO carrying value. LIFO reserve is the difference between the current cost (e.g., FIFO) of inventories (gross value) and the LIFO carrying value (net value).

Item 13 – ASSETS, CAPITAL EXPENDITURES, RETIREMENTS, DEPRECIATION

MULTI-ESTABLISHMENT COMPANIES ONLY

- If this establishment maintains a tenant relationship with the parent company or one of its subsidiaries and pays "rent" for the use of either its buildings or equipment, exclude the value of this rent from item 14, Rental Payments. Instead, report the gross value of assets made available to this establishment as a result of this "rental" agreement in item 13, as if the establishment owned them.
- If this establishment uses buildings or equipment rented directly from other companies, but rental payments are handled centrally at a company or division level, report the share of overhead charged to this establishment or estimate the share of rental charges appropriate to the operations of this establishment in item 14.

Establishments Involved With Leasing Arrangements for Equipment and/or Buildings

- Report leased equipment according to the type of lease negotiated with the producer or the lessor.
- **Capital Leases** (as defined by the Financial Accounting Standards Board (FASB)) report:
 - original cost or market value of that equipment and building as a value of fixed assets. Include annual depreciation and retirements charged against this equipment

- cost (at market value) of acquisitions of buildings and equipment during the year as a capital expenditure and include it in the end-of-year assets and charge the first year depreciation (and retirements, if any)

• Operating Licenses

- report the periodic payments made to the producer or lessor in the rental section (item 14).
- EXCLUDE value of the building and equipment as assets, capital expenditures, depreciation, or retirements.

Parts A and D – Gross Value of Depreciable Assets

Report the acquisition cost (not current market value) of depreciable assets for which depreciation or amortization reserves are maintained.

- For new construction or other improvement projects in progress but not yet complete, *include*:
 - cumulative capital expenditures for such projects already in place at the beginning and end of the year, respectively, in items 13A, and 13D
 - expenditures capitalized for these projects during 2012 in item 13B
- If the establishment was acquired during the year, report the value at the end of the year (item 13D) as your purchase cost adjusted for capital expenditures (item 13B) and deductions (item 13C) since the time of purchase. Include used assets purchased during the year at their market value at the time of transfer rather than at original book value.
- If the establishment was sold by your company during the year, report the gross value at the beginning of the year (item 13A) as its acquisition cost. Also report this acquisition cost plus capital expenditures that may have occurred since the beginning of the year and the time of sale in item 13C.
- Report gross assets for the end of the year consistently with the gross assets at the beginning of the year and the annual asset changes during the year. Item 13A, plus 13B, minus 13C equals 13D.

Part B – Capital Expenditures

Report the actual capital outlays during 2012, not the final value of buildings or other structures completed or equipment put in place during the year. (These expenditures are of the type for which depreciation or amortization accounts are ordinarily maintained.)

- Capital expenditures during 2012 may be determined by the following computation:
 - (a) cost of additions completed during the year, plus
 - (b) work-in-progress at the end of the year, minus
 - (c) work-in-progress at the beginning of the year.

INCLUDE

- Labor and installation costs whether on contract or by your own forces
- Replacements as well as additions to capacity for new depreciable assets

- Value of improvements and capitalized repairs to machinery and equipment including those done to assets transferred from other establishments of this company
 - Expenditures at this establishment for old or existing plants and for secondhand equipment acquired from others (including the U.S. Government)
 - Gross book value of machinery or equipment transferred from other establishments of your company
 - Buildings and structures directly related to production
 - Machinery, such as hoists, cranes, and power plants
 - Values of construction by your own employees, where capitalized
 - Production machinery; transportation and office equipment
 - Equipment such as excavators, loaders, locomotives, tractors, hoists, drills, compressors, pumps, and plant machinery, as well as furniture and fixtures for offices, cafeterias, and change rooms
 - Value of equipment produced and used at this establishment
 - Plant equipment
 - Automobiles, trucks, and similar equipment
 - Report all purchases of computers and peripheral data processing equipment
 - Replacements as well as additions to new capacity
- EXCLUDE**
- Company houses and general recreational facilities
 - Value of land
 - The cost of maintenance and repairs charged as current operating expense

Part C – Total Retirements and Disposition of Depreciable Assets

INCLUDE

- Gross value of assets sold, retired, scrapped, destroyed, abandoned, etc., during the year at their acquisition cost
- Value of assets transferred to other establishments of your company at their acquisition cost, rather than current market value

EXCLUDE charges to depreciation or amortization reserves.

Part E – Normal Depreciation Charges

Report the reduced value of assets (reported in item 13D) brought about through use, mineral extraction, gradual obsolescence, or the effect of the elements (decay or corrosion) for 2012 only.

INCLUDE charges against assets acquired or completed during the year.

Item 14 – RENTAL PAYMENTS

Report rental payments made to other companies for use of depreciable assets such as buildings, other structures, machinery, and equipment. Include rental payments for land.

If this establishment is part of a multiple- establishment company or is involved with leasing arrangements, see special instructions on page 5.

Item 16 – SELECTED EXPENSES

Part A – Selected Production Related Costs

INCLUDE

- All supplies received for consumption
- Items charged to both the current and capital accounts
- Items consumed during 2012 although purchased earlier
- Natural gas received for processing
- Natural gas liquids received for further processing
- Supplies consumed for production, maintenance, and repair of plant and equipment, or in-plant construction
- Supplies furnished without charge to contractors or sold to employees for use at this establishment
- Fuels and electric energy consumed
- Contract work

EXCLUDE

- Items received during 2012 that were **not** consumed
- Services such as advertising, telephone, fax, cable, insurance, and research rendered by other establishments
- Services of engineering, management, marketing, legal, and other professional consultants, etc.
- Depreciation charges against plant and equipment
- Rent and rental allowances, interest payments, royalties, and use of patent fees
- Supplies, parts, or machinery produced at this establishment
- Extraordinary losses such as fire and flood
- Labor costs of your employees (report these labor costs in items 7 and 16C, line 1)
- A residue gas produced and used for fuel at this plant. Report this in item 18, line 8.

MULTI-ESTABLISHMENT COMPANIES
 If supplies, gas purchased for gas lift, machinery installed, fuels, and electric energy are received from other establishments of your company, check the cost against the values reported by the establishment transferring the supply (**see instructions for multi-establishment companies on page 2**). Add freight and other direct handling charges.

Line 1 – Cost of Supplies Used, Minerals Received for Preparation and Purchased Machinery Installed

INCLUDE

The following list is shown only as an example; it should not be considered a complete list.

- absorption oils
- bearings
- belting and screen cloth
- bolts, screws, and nuts
- headlights and lamps
- industrial diamonds
- jacks
- lubricating oils

- brake blocks and linings
- carbon and graphite brushes
- cement
- chemical reagents
- coal spraying oils
- dies, jibs, and fixtures
- drill bits and accessories
- explosives
- first aid and safety supplies
- floor gratings
- forgings and castings
- fuses
- gears and pinions
- grinding balls and rods
- hammers
- hand tools
- hardware
- lumber and timber purchased
- packaging materials
- picks
- piling
- pipe, pumps, and fittings
- plates and sheets
- rail and accessories
- rods, tubing, and bars
- roof bolts
- stationary, stamps, and office supplies
- track accessories
- water purchased
- welding rods, electrodes, and acetylene
- wire, cable, and chain

- All new and used machinery, equipment, and parts installed whether purchased or received from other establishments of your company
- Physical goods used or put into production

EXCLUDE services used or overhead charges. Report services performed for you by others in item 16A, line 5.

Line 2 – Cost of Products Bought and Sold As Such Without Further Processing

Plants producing natural gas liquids need not report on this line.

Line 3 – Cost of Purchased Fuels Consumed for Heat, Power, or the Generation of Electricity

Report the total amount actually paid or payable for all purchased fuels consumed.

INCLUDE

- Fuels consumed at this establishment, but produced at another establishment of your company, in item 16A, line 3 and item 18. Assign commercial values to them.
- Fuel used to power onsite trucks, forklifts, or motor vehicles
- Anthracite, lignite, bituminous and subbituminous coal, coke, natural and manufactured gas, gasoline, wood, purchased steam, and all other fuels

Line 4 – Cost of Purchased Electricity

Report total amount actually paid or payable for electric energy purchased during 2012 from other companies or received from other establishments of your company.

EXCLUDE value of electricity generated and used at this establishment, but report its quantity in item 16B, line 2.

Line 5 – Cost of Mineral Contract Work Done for You by Others

INCLUDE

- Total payments made for contract services performed during 2012

- Payments for supplies and equipment furnished by the contractor incidental to the contract work
- An estimate of the value of the service if part of the payment to a subcontractor was in material produced

Part B – Quantity of Electricity

Report all quantities of electricity in thousands of kilowatt hours.

Line 1 – Purchased Electricity

Report the quantity of electricity for which the cost is reported in item 16A, line 4.

Line 2 – Generated Electricity

When a figure is reported on this line, include data relating to the activity of the power stations in other sections of this report. For example, include the number of employees assigned to the power station, their wages, and hours worked in the figures reported in item 7, and the cost of fuels used to generate electricity, in item 16A, line 3 and item 18.

Line 3 – Electricity Sold or Transferred

INCLUDE

- Quantity of electric energy that was also included in item 16B, lines 1 and 2, but was sold to other companies or transferred to other establishments of your company
- Value of electricity sold in item 22 on "All other products" line

Part C – Other Operating Expenses Paid by This Establishment

INCLUDE

- Costs for each of these services purchased from other companies that are paid directly by this establishment
- Expenses normally considered nonproduction related costs

EXCLUDE

- Salaries paid to employees of this establishment for any of the specified services
- The cost of mining activities contracted or subcontracted to others and reported in item 16A, line 5

Line 2 – Expensed Equipment

All expenses for purchased computer hardware and supplies

Line 3 – Expensed Purchase of Software

Purchased computer services (software, data transmission, processing services, web design, etc.)

Line 4 – Data Processing and Other Purchased Computer Services

EXCLUDE services provided by other establishments of this company (such as a separate central data processing unit)

Line 5 – Purchased Communication Services

INCLUDE the total cost of purchased telephone, data transmission, telegraph, telex, photo transmission, facsimile (FAX), paging cellular telephone, on-line access and related services actually paid or payable during the year.

Line 6 – Purchased Repairs and Maintenance to Buildings and/or Machinery and Equipment

Report payments made for all maintenance and repair work on the buildings and equipment of this establishment.

INCLUDE

- Repairs for painting, roof repairs, replacing parts, over-hauling of equipment, and other repairs chargeable as current operating costs
- Cost of repair and maintenance of any leased property if the establishment assumes the cost

EXCLUDE

- Extensive "repairs" or reconstruction that is capitalized. Report these as a capital expenditure in item 13
- Costs incurred directly by the establishment in using its own work force to perform repairs and maintenance work
- Repairs and maintenance provided by the building or machinery owner as part of the rental contract

Line 8 – Purchased Advertising and Promotional Services

INCLUDE cost of advertising services purchased from other companies including payments for printing, media coverage, and other advertising services and materials

EXCLUDE all salaries paid to employees of this establishment for advertising work

Line 9 – Purchased Professional and Technical Services

INCLUDE business and property tax

EXCLUDE income taxes

Item 17 – DETAILED COST OF MATERIALS, PARTS, AND SUPPLIES

INCLUDE

- Amounts actually paid or payable after discounts; include freight and direct charges incurred in acquiring the quantities of the listed items during 2012
- Values as described in **instructions for multi-establishment companies on page 2** for supply items transferred from other establishments of this company

Line 1 – Natural Gas Processed

Quantity

Report the volume of gas (raw basis) received for processing of this establishment from all sources regardless of the contractual agreement (processing agreement, fee basis, casing head gas contract, etc.) covering the processing. Include carbon dioxide, sulfur, etc. that are removed in processing.

Cost, including Delivery Cost (Freight-in) – Report:

- Value applicable to the volume reported in the quantity column
- Purchase price if the gas is purchased at a flat rate
- Payment to the producer plus an estimated value for any residue gas returned to the producer, if the gas is purchased under a casing head gas contract
- Estimated value as though the gas were actually purchased, if the quantity of gas received is not purchased
- Value comprised of the following three elements regardless of the contractual agreement (processing agreement, fee basis, casing head gas contract, etc.) covering the processing
 1. producer's share of products
 2. producer's share of residue gas sales
 3. residue gas returned to producers for all uses and not considered as a purchased by the producer nor a sale by the plant

In developing values for line 1, use known prices within the general area, if actual prices are not available.

Line 4 – Purchased Machinery Installed

INCLUDE

- All new and used machinery and equipment that were purchased, or that were received from other establishments of your company whether charged to current or capital accounts
- Machinery charged to the capital account in item 13B, as well as here
- Equipment that was installed at the plant as well as mobile loading and transportation equipment

Item 18 – FUELS USED

INCLUDE

- Fuels that were purchased or transferred from outside of the defined boundaries of the establishment where they were consumed, for the production of heat, power, or generated electricity
- All fuels purchased from other companies or transferred from other establishments of your company and used at this establishment

Cost is delivered cost, the amount paid or payable after discounts, including freight and other direct charges incurred by the establishment in acquiring the fuels.

Conversions:

- Fuel oil: 42 gallons = 1 barrel
- Natural gas: 10,000 therms = 1 million cubic feet
- Manufactured gas: 6,000 therms = 1 million cubic feet

Item 22 – DETAIL OF SALES, SHIPMENTS, RECEIPTS, OR REVENUES

Report the value on line 1 for all residue gas delivered (sold and/or returned) including an estimate for gas sold by producers in those instances where gas was processed under processing agreements (title to gas remains with the producer), etc.

Estimate the values based on rates used in developing and reporting estimates of values for item 17, line 1, natural gas processed.