

## 2012 ECONOMIC CENSUS Mining Sector

### INFORMATION SHEETS

#### GENERAL INSTRUCTIONS FOR REPORTING OIL AND GAS FIELD SERVICES – CONSOLIDATED (FORM – 21351)

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](mailto: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](http://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?

- Every concern that performed oil and gas field services for other concerns during any part of 2012 in the United States is required to submit a census report. **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?

An oil and gas field service establishment primarily performs drilling, exploration and other oil and gas field support services for operators of oil and gas field properties on a contract or fee basis. It includes all nationwide oil and gas field service activities performed under your current Employer Identification Number (EIN) for the year 2012.

#### WHAT ACTIVITIES SHOULD BE REPORTED?

##### INCLUDE

- Oil and gas field services performed for others, such as:
  - exploration for oil and gas
  - drilling oil, gas, dry, and service wells
  - drilling water wells for oil-field use
  - building lease tanks
  - running and pulling casing
  - cementing and shooting wells
  - installing production equipment and offshore platforms
- Other associated activities **when carried on in connection with your oil and gas field services** such as:
  - generating energy for this operation
  - maintenance of 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
- Operation of leases for your own account or on contract for others if the value of shipments from these operations amounted to more than \$500,000. File a separate report form MI-21101 covering these oil and gas field operations

#### 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 **operational status**.
- Specify in the certification, item 30, the exact period that the report covers.

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 coal for 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

- A **distribution** of those who work in units that serve natural gas liquids production, petroleum refining, manufacturing, wholesale, or trade operations in addition to the oil and gas fields (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 or subcontractors)

### 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:
  - drilling and maintaining wells
  - seismic testing or cementing wells
  - manual work
  - tool use and machine operation
  - materials and products, loading and hauling
  - mineral properties care
  - exploration and development work
  - 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 subcontractors

### 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 who are utilized as a separate workforce

EXCLUDE employees of subcontractors who performed work for you.

## 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
- Cost to subcontractors, Report such payment item 16A, line 5.

## 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 subcontractors
- 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, worker's compensation insurance, unemployment tax, state disability insurance programs, life insurance benefits, Medicare).

### Item 9 - INVENTORIES

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 – Total Inventories

#### INCLUDE

- Stocks of items to be used for mineral service work
- Stocks of supplies, parts, fuels, etc.

## Part B, line 2 – 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

If the 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 handed 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 mineral exploration, development, and production
- Machinery, such as hoists, cranes, crushers, separators, and power plants
- Values of construction by your own employees, where capitalized
- Exploration, development, and 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

- All mining, loading, transportation, and similar equipment for use at the operation
- 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.

**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
- Supplies consumed in your oil and gas field contract work used in the construction, maintenance, and repair of your own plant and equipment
- Supplies furnished without charge to subcontractors or sold to employees for use in oil and gas field contract work
- Fuels and electric energy consumed, or cost of products resold
- Contract or subcontract work

**EXCLUDE**

- Supplies received during 2012 that were **not** consumed

- Services such as advertising, telephone, fax, cable, insurance, development, 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)

If supplies, 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 on page 2**). Add freight and other direct handling charges.

**Line 1 – Cost of Supplies Used and Purchased Machinery Installed**

**INCLUDE**

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

- bearings
- belting and screen cloth
- bolts, screws, and nuts
- 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
- headlights and lamps
- industrial diamonds
- jacks
- lubricating oils
- 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 gas as a fuel
- 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 Supplies Bought and Sold As Such Without Further Processing**

**INCLUDE**

- Cost of all products bought and resold in the same condition as when purchased

- Total value of all products resold in item 22 on the line for "Resales"

**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
- 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*

- Payments for supplies and equipment furnished by the contractor or subcontractor 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*

- Separate figures for each item listed, unless it is an integral part of another piece of equipment and is not recorded separately (such as valves and pipe fittings included with tanks, separators, etc.). Then the item may be reported with the total cost of that equipment.
- 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 on page 2** for supply items transferred from other establishments of this company

**Line 1 - Purchased Machinery Installed**

*INCLUDE*

- All new and used machinery and equipment that were purchased, 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 mine, mill, or preparation 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 REVENUE**

Report separately each kind of work listed; do not combine lines. If book records are not available, carefully prepared estimates are acceptable.

If payment for work was made in other than cash, estimate the market value of services or products rendered and include this in the "amount received."

**Line 4 - Directional Drilling Control**

Report receipts for specialized services involved with drilling deviated wells. **Directional drilling control** involves the intentional deviation of a well bore from the vertical. When done by the primary drilling contractor, directional drilling control receipts should be reported on line 4 rather than line 3.

**Line 14 - Other Oil and Gas Field Services**

*INCLUDE*

- abandoning wells
- building board roads (as a contact service)
- building drilling platforms on leases
- building offshore drilling islands
- clearing locations
- crane work on leases
- dirt work, oil and gas
- dredging canals and driving keyways
- drilling rat holes and mouse holes
- excavating slush pits or cellars
- fishing for tools
- flooding and water injection
- general oil field contracting
- lease maintenance
- oil and gas well shooting
- pipe testing
- plugging wells
- rolling pipe, leveling, etc.
- roustabout work
- saltwater disposal systems
- sandblasting pipelines
- vacuum truck services
- water well drilling (on leases)

**Line 18 - From Stripper Well Leases (Included in Line 17)**

Report sales volumes from leases where the average daily production of crude petroleum and petroleum condensates per well did not exceed 10 barrels per day during the calendar year.

Reasonable estimates for the year are acceptable if data are not available from bookkeeping records.

**Item 28 - LOCATION OF OPERATION**

**Part A - Pre-identified Locations of Operation Supplement**

Report for each pre-identified location the first quarter payroll, amount received or due for work performed, hours worked and annual wages for production, development, and exploration workers.

**Part B - Additional Locations of Operation Supplement**

Report any additional establishments not pre-listed in Part A.