

2017 Economic Census Instructions

Manufacturing Sector

The 2017 Economic Census of Manufactures consists of general statistics inquiry items, and detailed materials, parts, and supplies consumed; products manufactured; and special inquiry items.

Where available, an inquiry item shows an establishment's prior year data in the 2016 column. The figures may differ from those actually reported because of changes made by the U.S. Census Bureau as a result of correspondence or a comparison with prior data reported for an establishment. Check these figures and make any necessary corrections. If 2016 figures are not shown, report these figures for **ITEM 9**, and if applicable, **ITEMS 10** and **11**.

Before submitting your completed report, review all figures for consistency, and retain a copy for your records.

DEFINITION OF ESTABLISHMENT AND MANUFACTURING ACTIVITY

- An establishment is generally a single physical location where business is conducted or where services or industrial operations are performed. Further clarification is provided in Part 1, General Instructions.
- Manufacturing activity involves the mechanical, physical, or chemical transformation of materials, substances, or components into new products.
- The assembling of component parts of manufactured products is considered manufacturing, except in cases where the activity is appropriately classified in Sector 23, Construction. Further clarification is provided in Part 1, Section B.

Report separate data for each establishment.

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Part 1 - GENERAL INSTRUCTIONS

The purpose of these instructions is to assist you in the completion of the 2017 Economic Census of Manufactures. After reading the instructions, if there are any questions regarding this report, please either:

- Visit our website at <https://econhelp.census.gov>, or
- Call 1-800-233-6136 between 8:30 a.m. and 6:00 p.m., Eastern Time, Monday through Friday.

Public Reporting Burden

Public reporting burden for this collection of information is estimated to vary from 2 to 6 hours per response with an average of 5.6 hours per response including the time spent reviewing the instructions, searching existing data sources, assembling or developing the data needed, and completing and reviewing the reported 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 0607-0449
U.S. Census Bureau
4600 Silver Hill Road
EWD-7K055
Washington, D.C. 20233

You may e-mail comments to Paperwork@census.gov; use "Paperwork Project 0607-0449" as the subject.

If you need extra time to complete your report, submit your request at <https://econhelp.census.gov/cosasm> or call 1-800-233-6136 between 8:00 a.m. and 4:30 p.m., Eastern Time, Monday through Friday.

Response to this collection of information is not required unless it displays a valid approval number from the Office of Management and Budget (OMB). The eight-digit OMB number appears in the upper-right corner of the report form.

Report all value figures in thousands of dollars, electricity quantity figures in thousands of kilowatt-hours, and the average number of annual production workers unrounded for the manufacturing establishment.

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

Special instructions pertaining to companies with two or more manufacturing plants are preceded by the statement - FOR MULTIPLE-ESTABLISHMENT COMPANIES ONLY, and are presented in italics. If your company consists of a single establishment, you may ignore the multi-establishment instructions.

A. Who Should Report

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

If an establishment that is not in operation receives a report form, submit the form with a notation of its condition in **Item 3**, Operational Status. If the establishment had custodial employees, capital expenditures, inventories, or any shipments from inventories, these should be reported in their proper sections.

Separate reports are required for each manufacturing establishment (plant) because data will be published for industries and states. An establishment is a single physical location where manufacturing is performed. If your company operates at different physical locations, even if they are producing the same line of goods, a separate report must be filed for each location.

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

B. Manufacturing Activities

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

INCLUDE:

- Maintenance of plant and equipment
- Receiving and shipping activities
- Warehousing and storage
- Research
- Recordkeeping
- Health and safety
- Cafeteria (without seating) and other services unless operated as separate establishments

EXCLUDE:

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

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

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

- Printing books, periodicals, etc.
- Repair of ships
- Research and development, engineering and other services directly related to aerospace industries
- Sawmills
- Seafoods, fresh-packaged or frozen
- Wood preserving

Descriptions of some of these activities are provided in **Item 22** of the DETAILED INSTRUCTIONS.

C. Economic Value

FOR MULTIPLE-ESTABLISHMENT COMPANIES ONLY

One of the important statistical measures of manufacturing activity is "value added by manufacture" which is derived by the U.S. Census Bureau from the figures reported for value of shipments, cost of materials, and inventories.

In order for statistics on value added and other subjects to be comparable from industry to industry, it is necessary that the operations of each establishment of a multiple-establishment organization be reported as though the establishment was a separate "economic" unit. This means that the value of interplant transfers and the cost of transferred materials within a company should include, in addition to direct costs of production, a reasonable proportion of "all other costs (including company overhead) and profits."

*The establishment receiving such transfers should report them as materials consumed (or inventories of materials, etc.) at the same value plus the costs of freight and other direct handling charges. (See **Item 5**, line A, Shipments and Other Receipts; **Item 9**, Value of Inventories; and **Item 16**, line A, Selected Production Related Costs.)*

D. Reporting Period

Report data for the calendar year. If calendar year book figures are not available except at considerable cost, reasonable estimates will be accepted. Indicate in **Item 31**, Certification, the exact dates covered.

If an establishment began to operate or ceased to operate during 2017, report only the part of the year that the establishment was in operation. Report any changes in **Item 3**, Operational Status.

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. See part E for additional instructions.

E. Special Reporting Instructions for Establishments that Changed Ownership

The establishment may have been purchased singly or as part of a parent company which was acquired by or merged with another company. Please make certain that the date of the change in ownership is recorded in **Item 3**, Operational Status.

If you are filing for only part of the year, report as follows:

1. REPORT FOR THE OWNER WHO SOLD THE ESTABLISHMENT - Report any new or used capital expenditures that occurred in the current year prior to the sale.
2. REPORT FOR THE BUYER - Report only the capital expenditures that occurred after the original purchase of the entire plant.

F. Establishments Involved with Asset Leasing Arrangements

If any building or equipment has been acquired in 2017 under a capital lease, please report the cost (at the market value) as a capital expenditure in **Item 13**. Do not report the periodic payments made to the lessor. If the lease qualifies as an operating lease, do not include the value of the building and equipment as capital expenditures. Also, do not report the periodic payments made to the producer or the lessor as capital expenditures.

Part 2 – DETAILED INSTRUCTIONS FOR SELECTED ITEMS

ITEM 5: SALES, SHIPMENTS, RECEIPTS, OR REVENUE

Line A – Total Value of Products Shipped and Other Receipts

Report the total value of products shipped, including interplant transfers, exports, and other receipts as entered in **Item 22**. For selected industries in the manufacturing sector, value of production or value of work done are requested.

The value in **Item 5**, line A should be the same as the value reported in **Item 22**, **product code 9900000000**. Also, this value should be comparable to the total reported for 2016. If the two figures are not comparable, please explain in **Item 31**, Remarks.

Part B – Value of Products Exported

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

ITEM 7: EMPLOYMENT AND PAYROLL

EXCLUDE:

- Agricultural workers or fishing crews from the following types of food processing establishments:
 - sugar mills which are part of sugar plantations
 - fruit or vegetable canning or freezing plants with farms associated with their operations
 - fish canning, freezing, or packaging plants with fishing operations associated with the plant

Line E – Payroll Before Deductions (Exclude employer-paid annual cost for fringe benefits.)

INCLUDE:

- Withholding taxes, union dues, and savings bonds
- In gross earnings: commissions, dismissal pay, paid bonuses, and the cash equivalent of compensation paid in kind
- Paid holiday, personal, funeral, jury-duty, military, and family leave
- Nonproduction bonuses**
 - Cash profit-sharing
 - Employee recognition
 - End-of-year
 - Holiday
 - Payment in lieu of benefits
 - Referral
 - Other

** Report here only to the extent that these are included in the employees' taxable pay. Costs associated with these programs that are not taxable to the employee should be reported in line F.

Line F – Employer-Paid Annual Cost for Fringe Benefits

INCLUDE:

- Pretax benefits**
 - Health savings accounts
 - Section 125 "cafeteria" benefits:
 - Flexible benefits
 - Dependent care reimbursement accounts
 - Health-care reimbursement accounts
 - Cash or deferred arrangements without employer contributions
- ** Employer contributions to these plans for benefits not taxable to the employees should be reported in the plan categories associated with the benefit type. Cash or benefits taxable to the employees should be reported as payroll in **Item 7**, line E.

ITEMS 9 and 10: INVENTORIES

In reporting value of inventories for inventories valued by Last-In, First-Out (LIFO), use the value of the inventories before calculations to determine LIFO value and LIFO reserve. The LIFO reserve (if any) is to be reported separately in **Item 10**, line C.

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

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

ITEM 13 – ASSETS, CAPITAL EXPENDITURES, AND RETIREMENTS

Line A – Gross Value of Depreciable Assets (acquisition cost)

Make certain that assets at the beginning of the year plus capital expenditures, less retirements, equals assets at the end of the year. If this is not the case, explain in **Item 31**, Remarks.

INCLUDE:

- Improvements and new construction in progress, but not completed at year-end. Include these items in fixed assets at a value equal to the cumulative expenditures to the end of the year. This procedure should be followed even though the asset is not in use and is not yet being depreciated.
- Used buildings, machinery and equipment at their purchase value
- Equipment or other assets transferred to this establishment from other parts of your company at their transfer value as carried on the books of the company

FOR MULTIPLE-ESTABLISHMENT COMPANIES ONLY

*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, report the gross value of the assets made available to the establishment as if the establishment owned them. (See instructions for **Item 14**. In **Item 14**, DO NOT report rent paid to the parent or subsidiary for assets reported in **Item 13**).*

Line B – Capital Expenditures for Depreciable Assets in 2017 (New and Used)

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

INCLUDE:

- Capital expenditures (outlays) during the year that were actually made during the year, not the final value of equipment put in place or the buildings completed during the year
 - Add the cost of additions completed during the year to the construction in progress at the beginning of the year to compute capital expenditures for long-term projects in progress.
- Capital improvements or new additions in progress
- Capital expenditures during the year for new construction whether constructed on contract or by your own work force
- The value of all machinery and equipment, buildings, and capitalized improvements and repairs whether purchased or produced by employees of your own company
- The value of any machinery or equipment or structure transferred to the use of this establishment by the parent company or one of its subsidiaries

EXCLUDE:

- Tools that are expensed. Report these in **Item 16**, line A1.

Line B1 – Capital Expenditures for Buildings and Other Structures (New and Used)

INCLUDE:

- Elevators, blast furnaces, brick kilns, fractionating towers, shipways and similar structures, as well as the usual factory office and warehouse type of buildings
- Equipment that is an integral part of the building or structure, such as elevators, overhead traveling cranes, ventilating shafts, and fractionating towers
- Capitalized site improvements, such as roads, docks, tracks, parking lots, fences, and utilities

EXCLUDE:

- The value of land on which the structures stand

Line B2 – Capital Expenditures for Machinery and Equipment (New and Used)

INCLUDE:

- All production machinery (motors, lathes, punch presses, etc.) and transportation equipment (automobiles, trucks, etc.)
- All office equipment and machines; computers; furniture and fixtures for offices, cafeterias, dressing rooms; and warehouse equipment
- Replacements as well as additions to new capacity

IF THIS ESTABLISHMENT WAS INVOLVED IN AN ASSET LEASING ARRANGEMENT, SEE PART 1 – GENERAL INSTRUCTIONS, SECTION F.

Line a – Automobiles, trucks, etc., for highway use

INCLUDE:

- Purchases of vehicles which are purchased for your company for highway use
- Vehicles acquired under a lease-purchase agreement

EXCLUDE:

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

Line b – Computers and peripheral data processing equipment

INCLUDE:

- Purchases of computers and related equipment

Line C – Gross Value of Depreciable Assets Sold Retired, Scrapped, Destroyed, etc.

Report the gross value of assets sold, retired, scrapped, destroyed, etc., during the year. Include the retirements of any equipment or structures owned by the parent company that the establishment uses as if it were a tenant. Also, include these assets in the value of assets in place at the beginning of the year (**Item 13**, line A).

ITEM 14: RENTAL PAYMENTS

INCLUDE:

- Rentals for transportation equipment whether for use within the plant site such as trucks, tractors, power lifts, railroad engines, cars, etc., or used for transporting materials or products into or out of the plant
- Rentals for transportation equipment whether used for freight or by executive and sales personnel of the plant

FOR MULTIPLE-ESTABLISHMENT COMPANIES ONLY

EXCLUDE rental payments made by this establishment to the parent company or another subsidiary of the parent for use of buildings and equipment owned by the parent company or its subsidiary. Report the value of these depreciable assets as if they were owned by this establishment. Any capital expenditures made to acquire them or any depreciation charges against them should be included in the proper section.

If this establishment uses buildings or equipment leased from other companies, but the rental payments are not made directly from this establishment's account, but are handled centrally at a company or division level, report the share of the rental overhead charge to the establishment or estimate the share of the rental charges appropriate to the operations of the establishment.

ITEM 16: SELECTED EXPENSES

If this establishment has products made elsewhere under contract and supplies the materials, report the cost of these materials.

INCLUDE:

- Value of the specific materials used to produce products reported in **Item 5**, line A
- Only physical goods used or put into production
- Total cost of the materials actually consumed or put in production during the year
- Amounts paid to other establishments for contract work and associated freight charges for shipping the materials to the contract producer and the finished products to you. Report these in **Item 16**, line A3.

Costs are **delivered cost**, which is defined as the amount paid or payable after discounts and including freight and other direct charges incurred by the establishment in acquiring the materials.

INCLUDE:

- Purchases from other companies
- Transfers from other establishments of your own company
- Withdrawals from inventories

If the establishment produces items subsequently consumed in further production, report cost of original materials consumed only.

FOR MULTIPLE-ESTABLISHMENT COMPANIES ONLY

SPECIAL NOTE: *For transferred materials from other establishments of your company, include their full economic value in line A1.*

INCLUDE:

- *Cost of production*
- *Cost of delivery*
- *A carefully prepared estimate of the expected amount payable for each kind of produce put into production during a survey year for cooperatives which have not yet made a final settlement with the growers*

EXCLUDE:

- *Services used or overhead charges such as advertising, telephone, telegram and cable, insurance, development and research*
- *Services of engineering, management, marketing and other professional consultants, (unless charges for such services are included in the prices paid for materials)*
- *Overhead items such as depreciation charges against plant and equipment*
- *Rent and rental allowances*
- *Interest payments, royalties, and patent fees*
- *Materials, supplies, machinery, and equipment chargeable to fixed asset accounts and used in the construction of new structures or additions to your plant, or new machinery and equipment (include in **Item 13**)*
- *Cost of products purchased and resold without further Manufacturing processing or assembly (include in **Item 16**, line A2)*

Line A4 – Cost of Purchased Fuels Consumed for Heat, Power, or the Generation of Electricity

INCLUDE:

- Total amount actually paid or payable during the year for all fuels consumed for heat, power, or the generation of electricity
- Anthracite and bituminous coal, coke, natural and manufactured gas, fuel oil, liquefied petroleum gas, gasoline, and all other fuels including purchased steam
- Fuels to power onsite trucks, fork lifts, and other motor vehicles associated with the establishment

EXCLUDE:

- Estimated cost of fuels, such as sawdust or blast furnace gas, produced as a byproduct of your manufacturing activities
- Cost of fuels when consumed as raw materials (report in line A1)

Line A5 – Cost of Purchased Electricity

INCLUDE:

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

EXCLUDE:

- Value of electricity generated and used at this establishment

Line B2 – Generated Electricity

INCLUDE:

- Data relating to the activity of the power stations in other sections of this report. For example, include the number of employees assigned to the power station, their wages and hours in the figures reported in Item 7, and the cost of fuels used to generate electricity in line A4.

Line B3 – Electricity sold or transferred to other establishments

- Enter the quantity of electric energy, also included in lines B1 and/or B2, sold to other companies or transferred to other manufacturing or nonmanufacturing establishments of your company. Include the corresponding value of electricity sold or transferred in Item 5, line A.

ITEM 22: DETAIL OF SALES, SHIPMENTS, RECEIPTS, OR REVENUE

Below is a list of manufacturing activities that are **inside the scope of the Manufacturing Sector**.

Establishments whose activity spans these areas should review their specific section carefully and note **any special product reporting instructions** that may be particular to their products.

AEROSPACE INDUSTRIES (3364)

These instructions recognize that the assignment of product shipment values by the aerospace industries differs from that followed by most manufacturing industries. Most contracts within the aerospace industries are variations of “fixed price” or “cost plus.” These instructions are designed to insure that products are reported consistently in **Item 9** or **Item 22**.

Fixed price contracts – Work performed under a fixed price contract should be reported as a shipment when delivery of the product occurs. The cumulative value of the products being manufactured should be included in inventories gross of progress payments until delivered. (These inventories should not be reduced by the amount of any progress payment.)

Cost plus contracts – The value of work done on a cost plus contract should reflect cost incurred during the year as well as a portion of the profits for the contract. Value of work done may be based on (a) the estimated work completed during the year as a percentage of the total contract price or (b) net billings for work done during the year. This value should be reported for the value of products shipped. Any work done during the year that has not been reported as a shipment should be reported in work-in-process inventories.

Nonaerospace products – The value of nonaerospace products shipped and services performed should be based on the net selling value, f.o.b. plant, after discounts and allowances, and exclusive of freight charges and excise taxes.

Include products made elsewhere for this establishment on a contract basis from materials supplied by this establishment (the cost of these materials should be included in **Item 16**, line A1).

When transferring products to other establishments within your company, the shipping plant should assign the full economic value of the transferred products, i.e., include all direct costs of production and a reasonable proportion of all other costs and profits.

YARN, TEXTILE and APPAREL MANUFACTURERS (313-315)

Jobbers and contractors, as well as manufacturers, are in scope of this survey and must report.

1. **Jobber** – You employ contractors to make products from fibers or fabrics you supply. You employ contractors to make knit products from yarns you supply.
2. **Contractor** – You make products from fibers, yarns, or fabrics that are supplied to you by other companies or by other establishments of your company.

3. **Manufacturer**— You make products from fibers, yarns, or fabrics that you own, regardless of whether you purchased, wove, knitted, or spun those materials. Note that as a manufacturer, you may or may not employ contractors to supplement your labor force.

Reporting of Contract Work

Products made for you by others from your materials -

- Manufacturers and jobbers should report such products as if they were made in their own establishment. The cost of materials is reported in **Item 16**, line A1, the cost of contract work is reported in **Item 16**, line A3, and the value of the value of product shipments is reported in **Item 22**.

Products that you made from materials owned by others -

- Contractors should report the amount received for work done on the appropriate Contract Manufacturing lines.

Products made by multi-establishment companies -

- If you knit or cut apparel in one plant and sew or finish the garment in another plant, the sewing or finishing plants should be treated as contractors to the knitting or cutting plant.
- The contract plants should report the value of work done during the survey year on the appropriate Contract Manufacturing lines.
- The plant in which the garments were knit or cut should report the value of the finished garments in **Item 22** and the cost of work done by the sewing or finishing plant in **Item 16**, line A3.

If your company has a central office or plant that purchases and maintains ownership of materials (yarn, fabrics, etc.) but ships those materials to other plants within your company to be knit or cut into garments, the central office or plant that owns the materials should report the cost of materials in **Item 16**, line A1, the cost of contract work in **Item 16**, line A3, and the value of shipments in **Item 22**. The contractor plants that receive the materials to be knit or cut into garments should report the value of work done on the appropriate Contract Manufacturing lines.

GARMENT MANUFACTURERS COVERED UNDER SPECIAL IMPORT CATEGORY "9802" (3152-3159)

Report value of shipments for garments produced within the 50 states of the United States, including garments covered under special import category "9802."

Those garments cut in the United States, sent abroad for sewing, and then shipped back into this country under the provisions of item 9802.00 of the Tariff Schedules of the United States should be reported in **Item 22** on the appropriate detailed product line.

Finished garments that you import, excluding "9802" garments, should be reported in **Item 22** on the appropriate Wholesaling lines. If records are not kept separately on the shipments of imported garments, please estimate a breakout and report the value of shipments of domestically-produced garments on the appropriate detailed product lines of **Item 22** and the shipments of imported garments in the appropriate Wholesaling lines.

LIQUOR DISTILLING – REPORTING "VALUE OF PRODUCTION" (31214)

Please note that for products included in the activities listed above, the value of production rather than the value of shipments is to be reported. The value of production should equal the selling value f.o.b. plant (after discounts and allowances and excluding freight charges) of all products made during the survey year whether sold, transferred, added to inventory, or used in further processing. For products made during the

survey year and transferred or held in inventory at the end of the year, estimate the value based on the average price received for similar products of the same grade sold during the year.

Distilled Liquors – Production value for products sold in the raw state or directly after production refers to the actual amount received or receivable by you for the production, excluding freight charges and excise taxes.

For liquors to be aged by you or otherwise placed in inventory prior to further processing or selling, report only the actual cost of producing and barreling the raw product, including the cost of materials, labor cooperage, and the pro rata share of overhead generally assigned to such production operations.

MEAT PROCESSORS (31161)

Meat processors should report the sales of fresh meats (not frozen, cooked, canned, smoked, cured, cut, or otherwise processed) prepared from purchased carcasses in the appropriate Wholesaling lines.

PRINTING AND RELATED TRADES (3231)

Printing as well as related pre- and post-press services such as platemaking, image setting, color separations, binding, and other post-press work are included in the scope of the manufacturing sector. Your revenue for such work should be reported in **Item 22** under the appropriate description(s).

PULP MILLS (32211)

Integrated operations consisting of pulp mills and primary paper and board mills need file only one report for both activities. In reporting in **Item 22**, account for interplant transfers for the wood pulp transferred to manufacturing establishments of your company at other locations. Exclude transfers of wood pulp to your paper or board mill at this location.

SEAFOOD PACKAGING – REPORTING “VALUE OF PRODUCTION” (311710)

Please note that for products included in seafood packaging, the value of production rather than the value of shipments is to be reported. The value of production should equal the selling value f.o.b. plant (after discounts and allowances and excluding freight charges) of all products made during the survey year whether sold, transferred, added to inventory, or used in further processing. For products made during the survey year and transferred or held in inventory at the end of the year, estimate the value on the basis of the average price received for similar products of the same grade sold during the year.

SHIPBUILDING AND REPAIRING (3366)

Report in **Item 22** the value of work done on all new ships and offshore oil platforms during the survey year. Include ocean, inland river, harbor, and Great Lakes ship construction. Include all vessels under construction during the year, regardless of when the keels were laid or whether the vessels were launched in survey year. For vessels on which work was begun prior to survey year or was not completed by the end of the survey year, report the value of work done only during survey year.

Include in value of work done the cost of labor, the cost of purchased materials and parts received during the year, overhead, and profits. Alternate methods of reporting the value of work done, in order of preference, are:

1. Multiply the estimated percentage of completion during survey year by the contract price of the vessel.

2. Net billings for work done during the survey year.

This value should be reported for the value of products shipped. Any work done that has not been reported as a shipment should be reported in work in process inventories (**Item 9**, line B).

Repair work done on ships, including conversions and reconversions – Report in **Item 22** the total receipts for repair work done during the survey year. For conversions and major repair jobs, the value of work done should be reported, using one of the suggested methods described above.

TOBACCO PRODUCTS (312230)

Cigarettes, Cigars, and Tobacco— Report materials (leaf, the value of green leaf redried, packed, and stored in the scrap, etc.) which were redried, stemmed, and/or packed. Include the value of green leaf redried, packed, and stored in the establishment.