

Footnotes to the Tables

Part I. All Affiliates

Table I.A 1

1. In contrast to the number counts presented in previous benchmark and annual survey publications, this count includes very small affiliates (in 2007, affiliates with assets, sales, and net income (or loss) all less than \$15 million) that reported some basic identification information and a few measures of affiliate size on an abbreviated miniform. In previous benchmark surveys, very small affiliates filed an exemption claim and thus were not included in the published count.

2. Number of companies consolidated on the reports of affiliates in the benchmark survey; this number is substantially higher than the number of affiliates because the report for a single affiliate may represent the consolidation of many companies.

3. Expenditures include the net book value of transfers of property, plant, and equipment to the affiliate from related companies.

Tables I.A 4 and I.A 5

1. In contrast to the number counts presented in previous benchmark and annual survey publications, this count includes very small affiliates (in 2007, affiliates with assets, sales, and net income (or loss) all less than \$15 million) that reported some basic identification information and a few measures of affiliate size on an abbreviated miniform. In previous benchmark surveys, very small affiliates filed an exemption claim and thus were not included in the published count.

2. This column shows the number of companies consolidated on the reports of affiliates in the benchmark survey. At the aggregate level, and for most industries and countries, this number is substantially higher than the number of affiliates because the report for a single affiliate may represent the consolidation of many companies.

Table I.A 10

1. This table shows the number of affiliates covered by the benchmark survey that had property, plant, and equipment or employment.

2. A given affiliate is counted once in the all-U.S. total. It is also counted once in each state in which it has property, plant, and equipment or employment. Because an affiliate may have property, plant, and equip-

ment or employment in more than one state, the sum across states exceeds the all-U.S. total.

3. Includes aircraft, railroad rolling stock, satellites, undersea cable, and trucks engaged in interstate transportation.

Table I.D 11

1. Includes aircraft, railroad rolling stock, satellites, undersea cable, and trucks engaged in interstate transportation.

Part II. Majority-Owned Affiliates

Table II.A 1

1. In contrast to the number counts presented in previous benchmark and annual survey publications, this count includes very small affiliates (in 2007, affiliates with assets, sales, and net income (or loss) all less than \$15 million) that reported some basic identification information and a few measures of affiliate size on an abbreviated miniform. In previous benchmark surveys, very small affiliates filed an exemption claim and thus were not included in the published count.

2. Number of companies consolidated on the reports of affiliates in the benchmark survey; this number is substantially higher than the number of affiliates because the report for a single affiliate may represent the consolidation of many companies.

3. Consists of the gross book value of all commercial buildings and associated land that are owned by the affiliate and that are either used or operated by the affiliate or leased or rented to others. Commercial buildings include apartment buildings, office buildings, hotels, motels, and buildings used for wholesale, retail, and services trades, such as shopping centers, recreational facilities, department stores, bank buildings, restaurants, public garages, and automobile service stations.

4. Expenditures include the net book value of transfers of property, plant, and equipment to the affiliate from related companies.

5. For most industries, goods supplied are generally defined as sales of outputs that are tangible. For wholesalers and retailers, goods supplied includes only the value of goods resold; BEA estimates the value of the distributive services affiliates provide by selling, or arranging for the sale of, goods and includes it in services supplied.

6. For most industries, services supplied generally are defined as sales of outputs that are intangible. For insurers, services supplied consists of BEA's estimate of the portion of premiums remaining after provision for expected or "normal" losses and an imputation by BEA of the portion of investment income that was earned on funds treated as belonging to policyholders. For banks, it includes explicit fees and commissions and an imputation by BEA for the value of services that the banks charge for implicitly by paying lower rates of interest on deposits than they charge on loans. For wholesalers and retailers, services supplied includes an estimate by BEA of the distributive services affiliates provide by selling, or arranging for the sales of, goods.

7. "Other" consists largely of investment income that is included in "sales or gross operating revenues" in the income statement. In finance and insurance, affiliates include investment income in sales because it is generated by a primary activity of the company. For insurers, "other" consists of the amount of investment income remaining after BEA's imputation for investment income earned on funds treated as belonging to policyholders has been removed (and included in the services supplied measure) plus the portion of premiums set aside for the settlement of expected or "normal" losses. For banks, "other" consists of the investment income remaining after a portion equal to BEA's imputation for the value of services charged for implicitly is excluded (and included in services supplied). In industries other than finance and insurance, most affiliates consider investment income to be an incidental revenue source; this income is included in the income statement in a separate "other income" category, but is not included in the affiliates' sales or in this column.

8. Profit-type return is an economic accounting measure of profits from current production. Unlike net income, it is gross of U.S. income taxes, excludes capital gains and losses and income from equity investments, and reflects certain other adjustments needed to convert profits from a financial accounting basis to an economic accounting basis.

9. Manufacturing employees are employees on the payroll of manufacturing plants. Manufacturing employment includes administrative office and other auxiliary employees located at a manufacturing plant that serve only that plant, but excludes all other employees on the payrolls of administrative offices or other auxiliary units.

10. Consists of all employees engaged in research and development, including managers, scientists, engineers, and other professional and technical employees.

11. Consists of research and development performed for foreign business enterprises in which the U.S. affiliate has a 10-percent-or-more voting ownership interest.

12. Interest receipts exclude, but interest payments and dividends or remitted profits include, withholding taxes.

Tables II.A 4 and II.A 5

1. In contrast to the number counts presented in previous benchmark and annual survey publications, this count includes very small affiliates (in 2007, affiliates with assets, sales, and net income (or loss) all less than \$15 million) that reported some basic identification information and a few measures of affiliate size on an abbreviated miniform. In previous benchmark surveys, very small affiliates filed an exemption claim and thus were not included in the published count.

2. This column shows the number of companies consolidated on the reports of affiliates in the benchmark survey. At the aggregate level, and for most industries and countries, this number is substantially higher than the number of affiliates because the report for a single affiliate may represent the consolidation of many companies.

Table II.A 6

1. In contrast to the number counts presented in previous benchmark and annual survey publications, this count includes very small affiliates (in 2007, affiliates with assets, sales, and net income (or loss) all less than \$15 million) that reported some basic identification information and measures of affiliate size on an abbreviated miniform. In previous benchmark surveys, very small affiliates filed an exemption claim and thus were not included in the published count.

2. This column shows the number of companies consolidated on the reports of affiliates in the benchmark survey. At the aggregate level, and for most industries and countries, this number is substantially higher than the number of affiliates because the report for a single affiliate may represent the consolidation of many companies.

3. Includes rental and leasing (except real estate); administrative and support services; waste management and remediation services; health care and social assistance; accommodation and food services; and miscellaneous services.

Table II.A 8

1. For industry classification, each U.S. affiliate was required to disaggregate its sales by four-digit International Surveys Industry Classification code; the affiliate

was classified in the industry within its major group in which its sales were largest.

When sales and employment are disaggregated by industry of affiliate, total sales and employment of a given affiliate are shown in the industry in which the affiliate was classified. When sales and employment are disaggregated by industry of sales, they are distributed among all the industries in which the affiliate reported sales; that is, the sales and employment associated with each industry of sales are shown in that industry regardless of the affiliate's industry of classification.

2. Employees on the payrolls of administrative offices and other auxiliary units. Excludes administrative or auxiliary employees that are located at an operating unit and serve only that operating unit; these employees are classified in the industry of sales of the operating unit that they serve.

3. In the breakdown of sales and employment by industry of sales, U.S. affiliates that filed the long form in the benchmark survey had to specify their ten largest sales categories, and U.S. affiliates that filed the short form had to specify their four largest sales categories. In addition, affiliates were required to report their employment in auxiliaries. This line shows sales and employment in all unspecified industries combined.

Table II.A 10

1. This table shows the number of majority-owned affiliates covered by the benchmark survey that had property, plant, and equipment or employment.

2. A given affiliate is counted once in the all-U.S. total. It is also counted once in each state in which it has property, plant, and equipment or employment. Because an affiliate may have property, plant, and equipment or employment in more than one state, the sum across states exceeds the all-U.S. total.

3. Includes aircraft, railroad rolling stock, satellites, undersea cable, and trucks engaged in interstate transportation.

Tables II.D 9 and II.D 10

1. Consists of the gross book value of all commercial buildings and associated land that are owned by the affiliate and that are either used or operated by the affiliate or leased or rented to others. Commercial buildings include apartment buildings, office buildings, hotels, motels, and buildings used for wholesale, retail, and services trades, such as shopping centers, recreational facilities, department stores, bank buildings, restaurants, public garages, and automobile service stations.

2. Includes the gross book value of property, plant, and equipment used for agriculture and forestry, mining, manufacturing, or other industrial purposes. Also includes the gross book value of equipment used in

commercial buildings.

Table II.D 11

1. Consists of the gross book value of all commercial buildings and associated land that are owned by the affiliate and that are either used or operated by the affiliate or leased or rented to others. Commercial buildings include apartment buildings, office buildings, hotels, motels, and buildings used for wholesale, retail, and services trades, such as shopping centers, recreational facilities, department stores, bank buildings, restaurants, public garages, and automobile service stations.

2. Includes the gross book value of property, plant, and equipment used for agriculture and forestry, mining, manufacturing, or other industrial purposes. Also includes the gross book value of equipment used in commercial buildings.

3. Includes aircraft, railroad rolling stock, satellites, undersea cable, and trucks engaged in interstate transportation.

Table II.D 12

1. All data for a given U.S. affiliate are shown in the single industry in which the affiliate was classified on the basis of its total U.S. operations. The affiliate's activity in a particular state may differ from that of its total U.S. operations.

2. Includes aircraft, railroad rolling stock, satellites, undersea cable, and trucks engaged in interstate transportation.

Table II.D 13

1. Includes aircraft, railroad rolling stock, satellites, undersea cable, and trucks engaged in interstate transportation.

Table II.D 17

1. Consists of the gross book value of all commercial buildings and associated land that are owned by the affiliate and that are either used or operated by the affiliate or leased or rented to others. Commercial buildings include apartment buildings, office buildings, hotels, motels, and buildings used for wholesale, retail, and services trades, such as shopping centers, recreational facilities, department stores, bank buildings, restaurants, public garages, and automobile service stations.

Table II.D 18

1. This table shows the number of majority-owned affiliates covered by the benchmark survey that had property, plant, and equipment.

2. A given affiliate is counted once in the all-U.S. total; it is also counted once in each state in which it has property, plant, and equipment. Because an affiliate

may have property, plant, and equipment in more than one state, the sum across states exceeds the all-U.S. total.

3. Includes aircraft, railroad rolling stock, satellites, undersea cable, and trucks engaged in interstate transportation.

Table II.D 19

1. This table shows the number of majority-owned affiliates covered by the benchmark survey that had property, plant, and equipment.

2. A given affiliate is counted once in the total for both use categories combined; it is also counted once in each use category in which it has property, plant, and equipment. Because an affiliate may have property, plant, and equipment in both use categories, the sum across use categories exceeds the total for both use categories combined.

3. Consists of affiliates with commercial property. Commercial property comprises all commercial buildings and associated land owned by the affiliate that are either used or operated by the affiliate or leased or rented to others. Commercial buildings include apartment buildings, office buildings, hotels, motels, and buildings used for wholesale, retail, and services trades, such as shopping centers, recreational facilities, department stores, bank buildings, restaurants, public garages, and automobile service stations.

4. Consists of affiliates with property, plant, and equipment used for agriculture, mining, manufacturing, or other industrial purposes.

5. A given affiliate is counted once in the all-U.S. total; it is also counted once in each state in which it has property, plant, and equipment. Because an affiliate may have property, plant, and equipment in more than one state, the sum across states exceeds the all-U.S. total.

6. Includes aircraft, railroad rolling stock, satellites, undersea cable, and trucks engaged in interstate transportation.

Table II.D 22

1. Includes the net book value of transfers of property, plant, and equipment to the affiliate from related companies.

Tables II.E 7 and II.E 8

1. For industry classification, each U.S. affiliate was required to disaggregate its sales by four-digit International Surveys Industry Classification code; the affiliate was classified in the industry in which its sales were largest.

When sales are disaggregated by industry of affiliate, total sales of a given affiliate are shown in the industry

in which the affiliate was classified. When sales are disaggregated by industry of sales, they are distributed among all the industries in which the affiliate reported sales; that is, sales associated with each industry of sales are shown in that industry regardless of the affiliate's industry of classification.

2. In the breakdown of sales by industry of sales, U.S. affiliates that filed the long form in the benchmark survey had to specify their ten largest sales categories, and U.S. affiliates that filed the short form had to specify their four largest sales categories. Sales in all unspecified industries combined are shown on this line.

Tables II.E 12 and II.E 13

1. For most industries, goods supplied are generally defined as sales of outputs that are tangible. For wholesalers and retailers, goods supplied includes only the value of goods resold; BEA estimates the value of the distributive services affiliates provide by selling, or arranging for the sale of, goods and includes it in services supplied.

2. For most industries, services supplied generally are defined as sales of outputs that are intangible. For insurers, services supplied consists of BEA's estimate of the portion of premiums remaining after provision for expected or "normal" losses and an imputation by BEA of the portion of investment income that was earned on funds treated as belonging to policyholders. For banks, it includes explicit fees and commissions and an imputation by BEA for the value of services that the banks charge for implicitly by paying lower rates of interest on deposits than they charge on loans. For wholesalers and retailers, services supplied includes an estimate by BEA of the distributive services affiliates provide by selling, or arranging for the sales of, goods.

3. "Other" consists largely of investment income that is included in "sales or gross operating revenues" in the income statement. In finance and insurance, affiliates include investment income in sales because it is generated by a primary activity of the company. For insurers, "other" consists of the amount of investment income remaining after BEA's imputation for investment income earned on funds treated as belonging to policyholders has been removed (and included in the services supplied measure) plus the portion of premiums set aside for the settlement of expected or "normal" losses. For banks, "other" consists of the investment income remaining after a portion equal to BEA's imputation for the value of services charged for implicitly is excluded (and included in services supplied). In industries other than finance and insurance, most affiliates consider investment income to be an incidental revenue source; this income is included in the

income statement in a separate “other income” category, but is not included in the affiliates’ sales or in this column.

4. Consists of any sales to foreign business enterprises in which the U.S. affiliate has a 10-percent-or-more voting ownership interest.

Table II.E 14

1. For most industries, goods supplied are generally defined as sales of outputs that are tangible. For wholesalers and retailers, goods supplied includes only the value of goods resold; BEA estimates the value of the distributive services affiliates provide by selling, or arranging for the sale of, goods and includes it in services supplied.

Table II.E 15

1. For most industries, services supplied generally are defined as sales of outputs that are intangible. For insurers, services supplied consists of BEA’s estimate of the portion of premiums remaining after provision for expected or “normal” losses and an imputation by BEA of the portion of investment income that was earned on funds treated as belonging to policyholders. For banks, it includes explicit fees and commissions and an imputation by BEA for the value of services that the banks charge for implicitly by paying lower rates of interest on deposits than they charge on loans. For wholesalers and retailers, services supplied includes an estimate by BEA of the distributive services affiliates provide by selling, or arranging for the sales of, goods.

Table II.F 1

1. Profit-type return is an economic accounting measure of profits from current production. Unlike net income, it is gross of U.S. income taxes, excludes capital gains and losses and income from equity investments, and reflects certain other adjustments needed to convert profits from a financial accounting basis to an economic accounting basis.

2. Equals interest payments (column 2 in table II.I 1), plus imputed interest paid, minus interest receipts (column 1 in table II.I 1), minus imputed interest received. Imputed interest paid and received, which correspond to measures of the value of services provided by life insurance carriers and financial intermediaries without explicit charge, are estimated.

3. Equals column 4 in table II.I 1. In publications for 2002 and earlier years, this component of value added was termed “indirect business taxes.”

4. Equals depreciation, as reported by affiliates on the benchmark survey form.

Table II.F 6

1. Profit-type return is an economic accounting measure of profits from current production. Unlike net income, it is gross of U.S. income taxes, excludes capital gains and losses and income from equity investments, and reflects certain other adjustments needed to convert profits from a financial accounting basis to an economic accounting basis.

Tables II.G 1 and II.G 2

1. Consists of all employees engaged in research and development, including managers, scientists, engineers, and other professional and technical employees.

Table II.G 7

1. All data for a given U.S. affiliate are shown in the single industry in which the affiliate was classified on the basis of its total U.S. operations. The affiliate’s activity in a particular state may differ from that of its total U.S. operations. Table II.G 13 provides a better indication of affiliates’ manufacturing employment by state; in that table, manufacturing employment covers only employees on the payrolls of manufacturing plants located in the state.

Tables II.G 10 and II.G 11

1. For industry classification, each U.S. affiliate was required to disaggregate its sales by four-digit International Surveys Industry Classification code; the affiliate was classified in the industry in which its sales were largest.

When employment is disaggregated by industry of affiliate, total employment of a given affiliate is shown in the industry in which the affiliate was classified; when employment is disaggregated by industry of sales, it is distributed among all the industries in which the affiliate reported sales; that is, the number of employees associated with each industry of sales is shown in that industry regardless of the affiliate’s industry of classification.

2. Employees on the payrolls of administrative offices and other auxiliary units. Excludes administrative or auxiliary employees that are located at an operating unit and serve only that operating unit; these employees are classified in the industry of sales of the operating unit that they serve.

3. In the breakdown of sales and employment by industry of sales, U.S. affiliates that filed the long form in the benchmark survey had to specify their ten largest sales categories, and U.S. affiliates that filed the short form had to specify their four largest sales categories. In addition, affiliates were required to report their employment in administrative offices and other auxiliary

units. Employment in all unspecified industries combined is shown on this line.

Table II.G 13

1. Manufacturing employees are employees on the payroll of manufacturing plants located in the state. Manufacturing employment includes administrative office and other auxiliary employees located at a manufacturing plant that serve only that plant, but excludes all other employees on the payrolls of administrative offices or other auxiliary units.

Table II.G 15

1. Consists of all employees engaged in research and development, including managers, scientists, engineers, and other professional and technical employees.

Table II.G 18

1. This table shows the number of majority-owned affiliates covered by the benchmark survey that had employment.

2. A given affiliate is counted once in the all-U.S. total; it is also counted once in each state in which it has employment. Because an affiliate may have employment in more than one state, the sum across states exceeds the all-U.S. total.

Tables II.H 1 and II.H 2

1. Consists of exports to, or imports from, foreign business enterprises in which the U.S. affiliate has a 10-percent-or-more voting ownership interest.

Tables II.H 22

1. Consists of exports to, or imports from, foreign business enterprises in which the U.S. affiliate has a 10-percent-or-more voting ownership interest.

2. A U.S. affiliate was required to disaggregate its U.S. exports and imports by country of destination or origin only for those countries to which its exports, or from which its imports, were \$500,000 or more. Its exports to, or imports from, all other countries were reported as a single item and are classified in “unallocated.” For estimated reports, exports to, and imports from, unaffiliated foreigners could not be distributed by country of destination or origin and are thus included in this category.

Tables II.H 23 through II.H 30

1. A U.S. affiliate was required to disaggregate its U.S. exports and imports by country of destination or origin only for those countries to which its exports, or from which its imports, were \$500,000 or more. Its exports to, or imports from, all other countries were reported as a single item and are classified in

“unallocated.” For estimated reports, exports to, and imports from, unaffiliated foreigners could not be distributed by country of destination or origin and are thus included in this category.

Tables II.H 35 and II.H 36

1. Consists of imports from foreign business enterprises in which the U.S. affiliate has a 10-percent-or-more voting ownership interest.

2. Consists of imports of capital equipment and other goods that are intended for use by the affiliate itself and that are charged to the affiliate’s property, plant, and equipment account (rather than expensed or added to inventories).

Tables II.I 1 and II.I 2

1. Interest receipts exclude, but interest payments and dividends or remitted profits include, withholding taxes.

Tables II.I 4 and II.I 5

1. In table II.I 4, comparable with column 5 in table III.I 1, and in table II.I 5, comparable with column 5 in table III.I 2, in the annual survey publications for 2003–2006.

2. Consists of research and development performed for foreign business enterprises in which the U.S. affiliate has a 10-percent-or-more voting ownership interest.

Part III. Majority-Owned Nonbank Affiliates

Table III.A 1

1. In contrast to the number counts presented in previous benchmark and annual survey publications, this count includes very small affiliates (in 2007, affiliates with assets, sales, and net income (or loss) all less than \$15 million) that reported some basic identification information and a few measures of affiliate size on an abbreviated miniform. In previous benchmark surveys, very small affiliates filed an exemption claim and thus were not included in the published count.

2. Number of companies consolidated on the reports of affiliates in the benchmark survey; this number is substantially higher than the number of affiliates because the report for a single affiliate may represent the consolidation of many companies.

3. Consists of the gross book value of all commercial buildings and associated land that are owned by the affiliate and that are either used or operated by the affiliate or leased or rented to others. Commercial buildings include apartment buildings, office buildings, hotels, motels, and buildings used for wholesale, retail, and services trades, such as shopping centers, recreational

facilities, department stores, bank buildings, restaurants, public garages, and automobile service stations.

4. Expenditures include the net book value of transfers of property, plant, and equipment to the affiliate from related companies.

5. One hectare equals 2,471 acres.

6. For most industries, goods supplied are generally defined as sales of outputs that are tangible. For wholesalers and retailers, goods supplied includes only the value of goods resold; BEA estimates the value of the distributive services affiliates provide by selling, or arranging for the sale of, goods and includes it in services supplied.

7. For most industries, services supplied generally are defined as sales of outputs that are intangible. For insurers, services supplied consists of BEA's estimate of the portion of premiums remaining after provision for expected or "normal" losses and an imputation by BEA of the portion of investment income that was earned on funds treated as belonging to policyholders. For banks, it includes explicit fees and commissions and an imputation by BEA for the value of services that the banks charge for implicitly by paying lower rates of interest on deposits than they charge on loans. For wholesalers and retailers, services supplied includes an estimate by BEA of the distributive services affiliates provide by selling, or arranging for the sales of, goods.

8. "Other" consists largely of investment income that is included in "sales or gross operating revenues" in the income statement. In finance and insurance, affiliates include investment income in sales because it is generated by a primary activity of the company. For insurers, "other" consists of the amount of investment income remaining after BEA's imputation for investment income earned on funds treated as belonging to policyholders has been removed (and included in the services supplied measure) plus the portion of premiums set aside for the settlement of expected or "normal" losses. For banks, "other" consists of the investment income remaining after a portion equal to BEA's imputation for the value of services charged for implicitly is excluded (and included in services supplied). In industries other than finance and insurance, most affiliates consider investment income to be an incidental revenue source; this income is included in the income statement in a separate "other income" category, but is not included in the affiliates' sales or in this column.

9. Profit-type return is an economic accounting measure of profits from current production. Unlike net income, it is gross of U.S. income taxes, excludes capital gains and losses and income from equity investments, and reflects certain other adjustments needed

to convert profits from a financial accounting basis to an economic accounting basis.

10. Manufacturing employees are employees on the payroll of manufacturing plants. Manufacturing employment includes administrative office and other auxiliary employees located at a manufacturing plant that serve only that plant, but excludes all other employees on the payrolls of administrative offices or other auxiliary units.

11. Consists of all employees engaged in research and development, including managers, scientists, engineers, and other professional and technical employees.

12. Consists of research and development performed for foreign business enterprises in which the U.S. affiliate has a 10-percent-or-more voting ownership interest.

13. Interest receipts exclude, but interest payments and dividends or remitted profits include, withholding taxes.

Tables III.A 5

1. In contrast to the number counts presented in previous benchmark and annual survey publications, this count includes very small affiliates (in 2007, affiliates with assets, sales, and net income (or loss) all less than \$15 million) that reported some basic identification information and a few measures of affiliate size on an abbreviated miniform. In previous benchmark surveys, very small affiliates filed an exemption claim and thus were not included in the published count.

2. This column shows the number of companies consolidated on the reports of affiliates in the benchmark survey. At the aggregate level, and for most industries and countries, this number is substantially higher than the number of affiliates because the report for a single affiliate may represent the consolidation of many companies.

Table III.A 10

1. This table shows the number of majority-owned nonbank affiliates covered by the benchmark survey that had property, plant, and equipment or employment.

2. A given affiliate is counted once in the all-U.S. total. It is also counted once in each state in which it has property, plant, and equipment or employment. Because an affiliate may have property, plant, and equipment or employment in more than one state, the sum across states exceeds the all-U.S. total.

Table III.D 11

1. Consists of the gross book value of all commercial buildings and associated land that are owned by the affiliate and that are either used or operated by the

affiliate or leased or rented to others. Commercial buildings include apartment buildings, office buildings, hotels, motels, and buildings used for wholesale, retail, and services trades, such as shopping centers, recreational facilities, department stores, bank buildings, restaurants, public garages, and automobile service stations.

2. Includes the gross book value of property, plant, and equipment used for agriculture and forestry, mining, manufacturing, or other industrial purposes. Also includes the gross book value of equipment used in commercial buildings.

3. Includes aircraft, railroad rolling stock, satellites, undersea cable, and trucks engaged in interstate transportation.

Table III.G 19

1. Manufacturing employees are employees on the payroll of manufacturing plants located in the state. Manufacturing employment includes administrative office and other auxiliary employees located at a manufacturing plant that serve only that plant, but excludes all other employees on the payrolls of administrative offices or other auxiliary units.