

QUARTERLY FINANCIAL REPORT (QFR) FOR MANUFACTURING, MINING, AND TRADE CORPORATIONS

Historical Data File Documentation
North American Industry Classification System (NAICS) Version
Documentation Revised 03/03/2011

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A. General Information

Historical Data Description:

Based upon a sample survey, summary statistics are provided for the domestic operations of all manufacturing corporations with total assets of \$250,000 or more (at time of sampling); and of corporations in mining, wholesale trade, retail trade and selected service industries with total assets of \$50 million or more (at time of sampling).

Data are tabulated by industry and by asset size (at time of quarterly data collection), and include financial data (income statement, balance sheet, and reconciliation of retained earnings) for the quarter/year indicated on each spreadsheet. Data are presented in the millions of dollars. The most recent four quarters of data in the Historical QFR Database Tables will be subject to revision in subsequent quarters.

Data are usually available on the same day as the current press release for Retail Trade data (see QFR Release Schedule at <http://www.census.gov/econ/qfr/> for the press release schedule).

Internet Site:

QFR publications, press releases, report forms, and instructions, are available for downloading at www.census.gov/econ/qfr/. The Introduction section of each QFR publication includes survey description, data analysis, survey methodology, and other detailed information.

Inquiries:

Contact the U.S. Census Bureau, Company Statistics Division, Quarterly Financial Report at: 301-763-6600 or e-mail at csd.qfr@census.gov.

Suggested Citation:

U.S. Census Bureau,
Washington, DC 20233
Quarterly Financial Report
for Manufacturing, Mining, Trade, and
Selected Service Industries.

B. File Specifications

File Structure:

Microsoft Excel Workbooks (separate spreadsheet for each quarter/year).

Spreadsheet Format:

Row(s)	Description
1	Quarter and Year
2	Industry Codes (see Section C. for definitions)
3	Asset Size Codes (see Section D. for definitions)
4 - 73	Financial Data Item Codes (see Section E. for definitions)

Presentation Format:

QFR data are collected on three financial report forms. The long form (“QFR-200(MT)”) is mailed to manufacturing, mining, and trade corporations with \$250 million or more in assets (at time of sampling). The long form (“QFR-300(S)”) is mailed to corporations in selected service industries with \$250 million or more in assets (at time of sampling). The short form (“QFR-201(MG)”) is an abbreviated version of the long form, and is mailed to manufacturing corporations with less than \$250 million in assets (at time of sampling).

Universe totals are presented on the short-form basis. Data items found only on the long form are collapsed into short-form items (as shown in the table below), and remaining long-form items are zero-filled.

Data for manufacturing corporations with assets of \$25 million and over (at time of quarterly data collection) are also presented on the long-form basis. Short-form items are expanded into long-form items (indicated by “*” in the table below), and long-form items not appearing on the short form are zero-filled.

See Section E. for financial data item code definitions.

Form Conversion:

Long Form Financial Data Items	Collapsed into Short Form Financial Data Items
DIVINC * OTHNOPEXP NONRECUR EQUITYINC	OTHNOPEXP
* FEDTAXES OTHERTAX	FEDTAXES
EXTRAORD CUMACTG * OTHERCRDR	OTHERCRDR
DEPOUTUS TREASSEC1 TREASSEC2 COMMPAPER STATESEC FOREGNSEC * OTHSTINV	OTHSTINV
RECUSGOVT * ACCTRECEV	ACCTRECEV
TREASSEC3 * OTHNCASST	OTHNCASST
COMPAPER * STDEBTOTH	STDEBTOTH
ADVUSGOVT * OTCURLIAB	OTCURLIAB
* FEDTAXPAY OTHTAXPAY	FEDTAXPAY
INSTBONDS * INSTOTHER	INSTOTHER
LTBNDDEBT * LTOTHDEBT	LTOTHDEBT
* RETEARN CUMFORCUR OTSEITEMS	RETEARN
* CAPSTOCK TREASSTK	CAPSTOCK

C. Industry Code Definitions

Data are tabulated by industries classified using NAICS. See <http://www.census.gov/epcd/www/naics.html> and the Quarterly Financial Report for Manufacturing, Mining, and Trade Corporations - Fourth Quarter 2001 publication <http://www.census.gov/csd/qfr/pub.html> for more information. The QFR program expanded to include data from corporations in selected service industries beginning with fourth quarter 2009, first published in the fourth quarter 2010.

QFR Industry Codes, Publication Titles, and Corresponding 2007 NAICS Codes:

Spread-sheet Column(s)	QFR Industry Codes	QFR Publication Titles	2007 NAICS Industry Codes (Ranges)
B - D	311	Food	3110 - 3119
E - G	312	Beverage and Tobacco Products	3120 - 3129
H - J	313	Textile Mills and Textile Product Mills	3130 - 3149
K - M	315	Apparel and Leather Products	3150 - 3169
N - P	321	Wood Products	3210 - 3219
Q - S	322	Paper	3220 - 3229
T - V	323	Printing and Related Support Activities	3230 - 3239
W - Y	324	Petroleum and Coal Products	3240 - 3249
Z - AB	325	All Other Chemicals	3250, 3253, 3255 - 3259
AC - AE	326	Plastics and Rubber Products	3260 - 3269
AF - AH	327	Nonmetallic Mineral Products	3270 - 3279
AI - AK	331	Foundries	3310, 3315 - 3319
AL - AN	332	Fabricated Metal Products	3320 - 3329
AO - AQ	333	Machinery	3330 - 3339
AR - AT	334	All Other Electronic Products	3340, 3343 - 3349
AU - AW	335	Electrical Equipment, Appliances, and Components	3350 - 3359
AX - AZ	337	Furniture and Related Products	3370 - 3379
BA - BC	339	Miscellaneous Manufacturing	3390 - 3399
BD - BF	371	Iron, Steel, and Ferroalloys	3311, 3312
BG - BI	374	Computer and Peripheral Equipment	3341

BJ - BL	375	Basic Chemicals, Resins, and Synthetics	3251, 3252
BM - BO	376	Motor Vehicles and Parts	3361 - 3363
BP - BR	381	Nonferrous Metals	3313, 3314
BS - BU	384	Communications Equipment	3342
BV - BX	385	Pharmaceuticals and Medicines	3254
BY - CA	386	Aerospace Products and Parts	3364
CB	421	Wholesale Trade, Durable Goods	4230 - 4239
CC	422	Wholesale Trade, Nondurable Goods	4240 - 4259
CD	445	Food and Beverage Stores	4450 - 4459
CE	448	Clothing and General Merchandise Stores	4480 - 4489, 4520 - 4529
CF	450	All Other Retail Trade	4410 - 4449, 4460 - 4479, 4510 - 4519, 4530 - 4549
CG	511	Publishing Industries, except Internet	5111 - 5112
CH	512	Motion Picture and Sound Recording	5121 - 5122
CI	515	Broadcasting, except Internet	5151 - 5152
CJ	517	Telecommunications	5171 - 5172, 5174, 5179
CK	519	All Other Information	5182, 5191
CL	545	Computer Systems Design and Related Services	5415
CM	546	Management and Technical Consulting Services	5416
CN	547	Scientific Research and Development Services	5417
CO	549	All Other Professional and Technical Services (except Legal Services)	5412 - 5414, 5418 - 5419
CP - CR	CHEM (325, 375, 385)	Chemicals	3250 - 3259

CS - CU	COMP (334, 374, 384)	Computer and Electronic Products	3340 - 3349
CV - CX	PRIM (331, 371, 381)	Primary Metals	3310 - 3319
CY - DI	TDUR (321, 327, 331 - 335, 337, 339, 371, 374, 376, 381, 384, 386)	All Durable Manufacturing	3210 - 3219, 3270 - 3399
DJ	TINF (511 - 512, 515, 517, 519)	All Information	5111 - 5112, 5121 - 5122, 5151 - 5152, 5171 - 5172, 5174, 5179, 5182, 5191
DK - DU	TMFG (311 - 386)	All Manufacturing	3110 - 3399
DV	TMIN	All Mining	2110 - 2139
DW - EG	TNDU (311 - 313, 315, 322 - 326, 375, 385)	All Nondurable Manufacturing	3110 - 3169, 3220 - 3269
EH	TPTS (545 - 547, 549)	All Professional and Technical Services (except Legal Services)	5412 - 5419
EI - EK	TRAN (376, 386)	Transportation Equipment	3360 - 3369
n/a	n/a	(residual included in Transportation Equipment)	3360, 3365 - 3369
EL	TRET (445, 448, 450)	All Retail Trade	4410 - 4549
EM	TWHS (421, 422)	All Wholesale Trade	4230 - 4259

D. Asset Size Code Definitions

Asset Size Code	Description	Presentation Format
01	Total assets under \$5 million	Short format
02	Total assets \$5 million to less than \$10 million	Short format
03	Total assets \$10 million to less than \$25 million	Short format
04	Total assets under \$25 million	Short format
05	Total assets \$25 million and over	Long format
06	Total assets \$25 million to less than \$50 million	Long format
07	Total assets \$50 million to less than \$100 million	Long format
08	Total assets \$100 million to less than \$250 million	Long format
09	Total assets \$250 million to less than \$1 billion	Long format
10	Total assets \$1 billion and over	Long format
11	All total asset sizes (universe totals)	Short format

E. Financial Data Item Code Definitions

Row	Financial Data Item Code	QFR Publication Financial Data Item
4	SALES	Net sales, receipts, and operating revenues
5	DEPREC	Depreciation, depletion, and amortization of property, plant, and equipment
6	OTHERCOST	All other operating costs and expenses
7	OPERINC	Income (loss) from operations
8	INTEXP	Interest expense
9	DIVINC	Dividend income ¹
10	OTHNOPEXP	Other recurring nonoperating income (expense), including interest income, royalties, minority interest, etc. ² All other nonoperating income (expense) ³
11	NONRECUR	Nonrecurring items, including gain (loss) on sale of assets, restructuring costs, asset writedowns, disposal of business segments, etc. ¹
12	EQUITYINC	Net income (loss) of foreign branches and equity in earnings (losses) of domestic and foreign nonconsolidated subsidiaries and other investments accounted for by the equity method, net of foreign taxes ¹
13	NIBT	Income (loss) before income taxes

14	FEDTAXES	Provision for current and deferred domestic income taxes: Federal ² Provision for current and deferred domestic income taxes ³
15	OTHERTAX	Provision for current and deferred domestic income taxes: Other ¹
16	NIAT	Income (loss) after income taxes
17	EXTRAORD	Extraordinary gains (losses), net of taxes ¹
18	CUMACTG	Cumulative effect of accounting changes, net of taxes ¹
19	NIQUARTER	Net income (loss) for quarter ¹
20	DIVIDENDS	Cash dividends charged to retained earnings this quarter
21	NIRTINBUS	Net income retained in business
22	RETBEQ	Retained earnings at beginning of quarter
23	OTHERCRDR	Other direct credits (charges) to retained earnings (net), including stock and other non-cash dividends, etc.
24	RETEND	Retained earnings at end of quarter
25	CASH	Cash and demand deposits in the U.S.
26	TIMEDEP	Time deposits in the U.S., including negotiable certificates of deposit
27	DEPOUTUS	Cash and deposits outside the U.S. ¹
28	TOTALCASH	Total cash on hand and in banks ² Total cash on hand and in U.S. banks ³
29	TREASSEC1	U.S. Treasury and Federal agency securities: Subject to agreements to sell ¹
30	TREASSEC2	U.S. Treasury and Federal agency securities: Other, due in 1 year or less ¹
31	COMMPAPER	Commercial and finance company paper of U.S. issuers ¹
32	STATESEC	State and local government securities, due in 1 year or less ¹
33	FOREGNSEC	Foreign securities, due in 1 year or less ¹
34	OTHSTINV	Other short-term financial investments ² Other short-term financial investments, including marketable and government securities, commercial paper, etc. ³
35	TOCASHSEC	Total cash, U.S. Government and other securities
36	RECUSGOVT	Trade receivables from U.S. Government ¹

37	ACCTRECEV	Other trade accounts and trade notes receivable (less allowance for doubtful accounts) ² Trade accounts and trade notes receivable (less allowance for doubtful accounts) ³
38	TOTRECEV	Total receivables ¹
39	INVENTORY	Inventories
40	OTHCURASS	All other current assets
41	TOCRASSET	Total current assets
42	FIXASSETS	Property, plant, and equipment
43	LAND	Land and mineral rights
44	ACCDEPREC	Accumulated depreciation, depletion, and amortization
45	NETPPE	Net property, plant, and equipment
46	TREASSEC3	U.S. Treasury and Federal agency securities, due in more than 1 year ¹
47	OTHNCASST	All other noncurrent assets, including investment in nonconsolidated entities, long-term investments, intangibles, etc.
48	TOTASSET	Total Assets
49	STBANK	Short-term debt, original maturity 1 year or less: Loans from banks
50	COMPAPER	Short-term debt, original maturity 1 year or less: Commercial paper ¹
51	STDEBTOTH	Short-term debt, original maturity 1 year or less: Other short-term loans ² Short-term debt, original maturity 1 year or less: Other short-term loans, including commercial paper ³
52	ADVUSGOVT	Advances and prepayments by the U.S. Government ¹
53	ACCTPAY	Trade accounts and trade notes payable
54	FEDTAXPAY	Income taxes accrued, prior and current years, net of payments: Federal ¹
55	OTHTAXPAY	Income taxes accrued, prior and current years, net of payments: Other ² Income taxes accrued, prior and current years, net of payments ³
56	INSTBANKS	Current portion of long-term debt, due in 1 year or less: Loans from banks
57	INSTBONDS	Current portion of long-term debt, due in 1 year or less: Bonds and debentures ¹
58	INSTOTHER	Current portion of long-term debt, due in 1 year or less: Other long-term loans
59	OTCURLIAB	All other current liabilities, including excise and sales taxes, and accrued expenses

60	TOCRLIAB	Total current liabilities
61	LTBNKDEBT	Long-term debt, due in more than 1 year: Loans from banks
62	LTBNDDEBT	Long-term debt, due in more than 1 year: Bonds and debentures ¹
63	LTOTHDEBT	Long-term debt (due in more than 1 year): Other long-term loans
64	OTHNCLIAB	All other noncurrent liabilities, including deferred income taxes, capitalized leases, and minority stockholders' interest in consolidated domestic corporations
65	TOTLIAB	Total liabilities
66	CAPSTOCK	Capital stock and other capital ² Capital stock and other capital (less treasury stock) ³
67	RETEARN	Retained earnings
68	CUMFORCUR	Cumulative foreign currency translation adjustment ¹
69	OTSEITEMS	Other stockholders' equity items, including unearned compensation and ESOP debt guarantees ¹
70	TREASSTK	Treasury stock at cost ¹
71	STHLDEQUI	Stockholders' equity
72	TLIABEQUI	Total Liabilities and Stockholders' Equity
73	NETWKCAP	Net Working Capital: Excess of total current assets over total current liabilities

¹ Long format data item only

² Long format data item description

³ Short format data item description