Unified Entreprise Survey

Annual Survey of Logging and Forestry Support, 2002

Guidelines and Instructions

What is the Annual Survey of Logging and Forestry Support and why is it important?

The Annual Survey of Logging and Forestry Support is conducted annually by Statistics Canada to obtain important information on the logging sector of the Canadian economy. Logging and forestry support establishments in Canada are required to provide information on such aspects of their operations as shipments, cost of materials, consumption of fuel, inventory levels, and salaries and wages. The information for all establishments is then grouped and aggregated to provide indicators for some of the individual industries constituting the Canadian logging and forestry sector.

Data collected in the Annual Survey of Logging and Forestry Support are important because in the aggregate they measure production of this major industrial sector in Canada, providing an indication of its well being and its contribution to the Canadian economy. To protect the confidentiality of data provided by respondents, only data in aggregate form are available for use.

Your assistance in completing the enclosed Annual Survey of Logging and Forestry Support questionnaire is vital to the collection and production of timely and accurate logging and forestry statistics. If you experience difficulties in completing this questionnaire, please do not hesitate to call us at **1 888 881-3666**.

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5-3600-163.3: 2002-09-17 STC/UES-307-75135

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Canada

Who uses logging and forestry statistics?

Results from the Annual Survey of Logging and Forestry Support help Statistics Canada in compiling key data on the Canadian economy, such as the Gross Domestic Product. The total value of logging and forestry shipments is used along with inventories to calculate production statistics, whereas the aggregate of shipments for individual products, along with external trade data, is used to estimate the apparent Canadian market for particular commodities.

The data are also published and are used by the business community, trade associations, municipal, provincial, and federal governments, international organizations and private citizens. Major uses include analyzing market share, forecasting demand for new products, comparing establishment performance with that of the industry, preparing industrial and regional development plans, and establishing trade and tariff policies.

Is it a legal requirement to complete this questionnaire?

Yes. The Annual Survey of Logging and Forestry Support is collected under the authority of the *Statistics Act*, *Revised Statutes of Canada, 1985, Chapter S19*. This Act stipulates that the completion of questionnaires issued under the Act is compulsory.

Is the information provided kept confidential?

Yes. Under the provisions of the *Statistics Act*, Statistics Canada is prohibited by law from publishing or releasing outside Statistics Canada, in any manner, any statistics which would divulge information obtained from this survey relating to any identifiable business without the previous written consent of that business (there are some exceptions under the data-sharing agreements described in the next paragraph). The data reported in this questionnaire will be treated in strict confidence, used for statistical purposes only, and published in aggregate form only. The confidentiality provisions of the *Statistics Act* are not affected by either the *Access to Information Act* or any other legislation.

Data-Sharing Agreements

To avoid duplication of information collection and to ensure more uniform statistics, Statistics Canada has entered into agreements with various government departments and agencies for the sharing of data from this survey **for statistical purposes only. Please note that Statistics Canada does not share any individual responses with Canada Customs and Revenue Agency.**

Section 11 of the federal *Statistics Act* provides for the joint collection and sharing of information with provincial statistical agencies which: 1. Have been established under provincial legislation providing substantially the same provisions for confidentiality and penalties for disclosure of confidential information as the federal *Statistics Act.* 2. Have the provincial or territorial legislative authority to collect this information on their own. **Section 11** agreements are in effect with the provincial statistical agencies of Newfoundland and Labrador, New Brunswick, Nova Scotia, Quebec, Ontario, Manitoba, Saskatchewan, Alberta and British Columbia in respect of establishments located within the boundaries of their respective province.

Agreements have also been made under **Section 12** of the *Statistics Act*, to provide for the joint collection and sharing of information with a federal, provincial or territorial government department. Under **Section 12**, you may refuse to share your information with any of these departments by writing to the Chief Statistician and returning your letter of objection along with the completed questionnaire. Please specify those agencies or departments from which data shall be withheld.

Section 12 agreements which require that the information be kept confidential and used only for statistical and research purposes, are in effect with the following departments for establishments operating within their respective jurisdictions for all manufacturing industries with:

1. Natural Resources Canada
2. Prince Edward Island Department of Finance and Tourism
3. Executive Council of the Northwest Territories
4. Nunavut Bureau of Statistics

For establishments in Non-Ferrous Metal (except Aluminum) Smelting and Refining, Clay Building Material and Refractory Manufacturing, Cement Manufacturing and Lime Manufacturing, with:

1. Newfoundland and Labrador Department of Natural Resources
2. New Brunswick Department of Natural Resources and Energy
3. Quebec Ministry of Natural Resources
4. Ontario Ministry of Northern Development and Mines
5. Manitoba Department of Energy and Mines
6. British Columbian Ministry of Energy, Mines and Petroleum Resources

The agreements with these agencies also allow them to use the information in accordance with the provisions of their governing legislation.

For establishments in Sawmills (except Shingle and Shake Mills), Hardwood Veneer and Plywood Mills, Softwood Veneer and Plywood Mills, Wood Preservation, Particle Board and Fibreboard Mills, Waferboard Mills, Mechanical Pulp Mills, Chemical Pulp Mills, Paper (except Newsprint) Mills, Newsprint Mills and Paperboard Mills, an agreement has been reached with the Ontario Ministry of Natural Resources.

Section 17 of the federal *Statistics Act* allows for the disclosure of a list of individual establishments, firms or businesses showing information including the establishments' names and addresses, products produced and specific ranges of numbers of employees engaged by them. The disclosure of these lists **may** be authorized in order to aid analysts in the interpretation of data from the Annual Survey of Logging and Forestry Support. If you wish your company name to be omitted from any such list, address a letter to the Chief Statistician stating your objection and return your letter with the completed questionnaire.

Guidelines

General Remarks

This booklet is designed to assist you in completing the questions on the Annual Survey of Logging and Forestry Support questionnaire. It provides further clarification of each question by section to enable complete and accurate responses. Guidelines are itemized to coincide with the number appearing in front of the question on the questionnaire. The questions on the questionnaire as well as the guidelines in this booklet are grouped into eight sections. The sections are:

A - Introduction
B - Revenue
C - Expenses
D - Inventories
E - First Destination of Shipments
F - Employment by Location
G - Events that may have affected your Business Unit
H - Comments

The data requested can generally be obtained from the establishment's accounting records and financial statements. Other sources of information may include the employment and payroll records, and production and purchasing department records. Completed questionnaires must be returned within **30 days** of receipt. If you experience difficulty in completing the questionnaire or **if you are not sure how to respond to a specific question, please call us at 1 888 881-3666** and someone will be happy to assist you. Please quote the reference number on the first page of the questionnaire in all communications.

Questionnaires can also be faxed back to Statistics Canada at **1 888 883-7999**. Statistics Canada advises you that there is a risk of disclosure during the facsimile communication process. However, when your fax is received Statistics Canada will provide the guaranteed level of protection afforded all information collected under the authority of the *Statistics Act*.

Key Definitions

Please use the following concepts when completing the Annual Survey of Logging and Forestry Support questionnaire.

This questionnaire should be completed for a single establishment. The **establishment** is the smallest operating unit in your business, which can report the following items:

- The value of shipments or sales;
- The cost of materials and supplies purchased;
- The cost of energy and water utility purchased;
- The opening and closing inventories;
- The first destination of shipments;
- The number of employees and their salaries and wages.

Generally, a logging establishment is typically a unit which is engaged in logging or related activities. However, the establishment may comprise more than one of these if your accounting records do not permit separate questionnaires for each one. An establishment may also include ancillary or support units, such as sales offices or warehouses. Please include combined data for these support units in the questionnaire, and provide employment detail about the individual units in **Section F - Employment by Location** of the questionnaire.

Your business may have one or more establishments defined in this way. If it is a **single-establishment firm**, you should normally receive only one Annual Survey of Logging and Forestry Support questionnaire. However, if the business has a head office located in a municipality other than the one in which the plant is located, then the firm should also fill out a separate questionnaire for the **Survey of Head Office and Other Business Support Units** (a Head Office questionnaire).

If it is a **multi-establishment firm,** a separate questionnaire should be completed for each establishment. Each questionnaire should cover all the activities of the establishment concerned, including any ancillary or support units which serve only that establishment.

In addition, each separate administrative or head office unit that relates primarily to the firm's logging establishments should complete a Survey of Head Office and Other Business Support Units questionnaire. The activities of ancillary or support units which serve more than one establishment should also be reported on a Head Office questionnaire (even if there is no separate head office as such). If you are in doubt about the best way to report, or you are not sure what questionnaires are being completed by other units of your firm, please telephone for assistance at **1 888 881-3666**.

Reporting Instructions

When precise figures are not available please provide your best estimates. Report all monetary values in Canadian funds, rounded to the nearest thousand dollars (e.g., $55,417.40 should be rounded to $55). Percentages should be rounded (e.g., report 37.3% as 37% and 75.8% as 76%).

A - Introduction

Main Business Activity - lines 1 and 2

Please check or describe the one main business activity of your establishment, generating the largest portion of value of shipments during the reporting period. The information is used to verify that your establishment is coded to the applicable industry.

It is not uncommon for an establishment to change its product mix during the year. Since Statistics Canada classifies establishments on the basis of activities that manufacture their principal products, it is important to give some indication of the major activity of the establishment during the reporting year. Please check or describe whether the principal activity is logging, sales, etc. and the specific activity if you are engaged in logging or forestry support.

Reporting Period Information - line 4

The reporting period for the Annual Survey of Logging and Forestry Support is the establishment's **most recent available 12-month fiscal period ending between January 1, 2002 and March 31, 2003.**

B - Revenue

Section B-1 covers outputs (i.e., products and services) resulting from logging and forestry activities and corresponds directly to **Section C-2** which covers the related inputs (i.e., wood and other raw materials, containers, etc.) used for logging activities. Non-logging or forestry revenues are to be reported in **Sections B-2** and **B-3**.

Shipments should only include those from Canadian locations, transfers to other establishments or a head office of your firm, sales of goods that were shipped earlier on consignment, and shipments to foreign countries for which customs export entry forms (e.g., B-13A or CF7501) have been prepared. Exclude shipments to inventories or on consignment, which should be reported as inventory until actually sold.

B-1 Logging Outputs

Goods reported as shipped should **not** be included in inventory (**Section D**). However, consignment shipments should be reported as inventory until actually sold.

Single establishment firms

If your firm operates **one** establishment plus **one or more** stock or storage facilities **at other locations,** reported shipments should consist of shipments out of inventory plus direct shipments to customers. **Do not include** current shipments to own storage facilities. **Include** all inventories in **Section D**. Operational statistics of such storage facilities, i.e., employment, payroll, etc., should be included in this establishment questionnaire.

Multi-establishment firms

If any logging establishment of a multi-establishment firm delivers wood to **other logging divisions or log supply divisions or other separate establishments of the firm** (regardless of location in Canada) for sale or further processing, or to sales branches or selling storage facilities which are either separate ancillary units or part of the head office, these deliveries are to be reported at **book transfer value** (see Valuation, lines 1 and 2). In such a case operational data (materials, employment, etc.) of these trading establishments that you shipped to **should not be** included in any line of this questionnaire.

Valuation - lines 1 and 2

Shipments should be reported at final selling price, normally equated to sales. If you cannot report value of shipments and you report production as a proxy for shipments, please indicate this at line 1. In this case, inventory data must be reported in **Section D - Inventories**, line 2.

Please also indicate whether you report at final selling price or any alternate valuation at line 2.

If you are a **single establishment firm,** shipments must be reported at **your** final selling price.

If you are part of a **multi-establishment firm,** shipments to your company's establishments outside the logging and forestry industry (i.e., that are not logging or forestry establishments) must be reported at your final selling price.

Shipments to other manufacturing establishments, sales branches, selling warehouses or head offices of your firm should be reported at the value shown on your books of account (i.e., book transfer value). Shipments received from other establishments in your company must be reported as expense at the same book transfer value and as revenue at final selling price.

Shipments of goods of own manufacture - line 3 (by commodity)

When reporting shipments for the twelve-month period, give the quantity when required and the net selling values of all products and by-products in thousands of Canadian dollars. The values reported for each of the individual commodities, should be **net of** returned sales, discounts, sales allowances, sales taxes, excise duties and taxes, and charges for outward transportation by common or contract carriers. If the accounting records of the establishment do not provide the value of shipments by individual commodity, **net** of the above items, please report the total of these items in **Section B-1**, line 5.

Do not deduct outward transportation charges or delivery expenses incurred by the establishment's own carriers (providing they do not constitute separate establishments) and the value of non-returnable containers from the value of shipments.

Include sales of wood from own production, purchased wood, wood produced for you by contractors and wood from inventory delivered to a buyer or transferred to another establishment of your firm. If one of your logging outputs is **Wood Chips**, include only those **produced from round wood by your establishment** .

Do not include deliveries of purchased wood residue, this should be reported in **Section B-2**, Shipments of Goods Purchased for Resale.

Note to **Independent Contractors,** do not complete line 3, instead, please report amount received in payment at line 6. Undelivered wood should not be shown as inventory, as this will be reported by the owner.

In summary, for shipments of goods of own manufacture, please

Include:

- Domestic and export shipments;
- Transfers to other establishments in your company;
- Shipments **from** owned inventories and sales **from** goods on consignment;
- Charges for installation of manufactured goods where installation is part of sale;
- Book value of goods shipped for rental.

Exclude:

- Shipments into inventory and on consignment;
- Shipping charges by common or contract carriers;
- Discounts and returns;
- Federal and provincial sales taxes and excise duties and taxes;
- Sales of goods purchased for resale, wholesale, retail.

Sales exclusions - line 5

If not excluded from the commodity values at line 3 , please report returned sales, discount, sales allowances, sales taxes, excise duties and taxes and charges for outward transportation by common or contract carriers.

Amount received in payment for logging or other contracts and repair work - line 6

Please report any payments received for contract work done by this establishment, such as logging contracts, wood transportation services, sorting, booming, towing and rafting, as well as payments received for logging, road construction or other logging installations.

Stumpage Sales - line 8

Any revenue from stumpage sales should be recorded here.

All other logging revenue - line 9

Please report all other logging revenue of this establishment. Also include sales of supplies to independent contractors, etc.

B-2 Shipments of Goods Purchased for Resale

Total value of shipments of goods purchased for resale - line 11 (in the same condition as purchased)

Here sales of purchased goods are required. Please report shipments of commodities that have not been processed or altered in your establishment and that have been purchased and resold in the same condition.

As in the case of shipments of logging outputs, the **net selling value** is to be reported, i.e., net of returned sales, discounts, sales allowances, sales taxes, excise duties and excise taxes and charges for transportation by common or contract carriers. Please ensure that the corresponding inputs (expenses) are reported in **Section C-5**, line 30, Wood residue (chips,slabs, etc.) and other goods purchased for resale, in the same condition as purchased.

Shipments of goods purchased for resale should also include: 1. Sales of any products transferred to you from other establishments of your company sold in the same condition as transferred; 2. All sales of resale goods from inventory or consignment.

Major resold products - line 12

The commodity description of the **major products** falling in this category (e.g., wood residues) together with the percentage (estimated if not available) that each major product contributes to the total value reported is required here.

B-3 All Other Operating Revenue

Rental and leasing revenue - line 13

Some logging establishments obtain part of their operating revenue from the lease or rental of machinery and equipment, or of real property. Such revenue should be reported here. If this type of revenue is accruing to the head office it should be reported on the Survey of Head Office and Other Business Support Units questionnaire but please ensure that it is reported only once, i.e., **either** on the questionnaire of the logging establishment **or** on the Head Office questionnaire.

All other operating revenue not specified above - line 15

Operating revenue not reported elsewhere. This should include outside installation or construction work not related to your own logging operations, sales of used materials (**excluding** sale of fixed assets) and research and development work.

Non-operating revenue - line 17

Please report any other revenue not generated by regular current operations of the establishment, such as interest and dividend income.

C - Expenses

C-1 Labour Remuneration

Salaries and Wages of employees - line 1

Figures reported for salaries and wages should be gross, before any deductions from employees for income tax and employee contributions for sickness, accident, pension, insurance, or other benefits. **Do not include** fringe benefit contributions by the employer, which should be reported at line 2, Employer portion of employee benefits, in this section.

Note: Please report the **same** value provided here, in **Section F - Employment by Location**, in the Total - all locations line at the bottom of the Gross salaries and wages, commissions, bonuses, etc. column.

For salaries and wages,

Include:

- Overtime payments;
- Vacation pay;
- Directors' pay;
- Bonuses (including profit sharing);
- Commissions paid to **regular employees** such as your manufacturer's agents;
- Taxable allowances (e.g., room and board, gifts such as air tickets for holidays);
- Retroactive wage payments;
- Any other allowance forming part of the employees' earnings.

Exclude:

- Amounts paid out to other establishments for labour costs only. This should be reported in **Section C-2**, line 12, Amounts paid to other business units and to contractors;
- All payments and expenses associated with outside contract workers. Please report these payments at the appropriate line of the Purchased Service Expenses, **Section C-4**.

For example:

- The cost of a receptionist or filing clerk under direct contract to you should be reported in **Section C-4**, line 25, All other professional and business service fees;
- The cost of maintenance or cleaning staff under direct contract to you should be reported in **Section C-4**, line 22, Purchased maintenance and repair service expenses including janitorial and cleaning services.
- Payments to employment agencies or personnel suppliers, e.g., pay for temporary workers paid through an agency and charges for personnel search services (please report these payments in **Section C-4**, line 23, Payments to employment agencies or personnel suppliers);
- Payments to casual labour without a T4 - Supplementary Form (please report these payments in **Section C-5**, line 36, All other operating expenses);
- Monies withdrawn by working owners and partners of unincorporated businesses;
- Directors' fees or distribution of profits to shareholders of incorporated companies.

Employer portion of employee benefits - line 2

Include:

- Payments for employee life and extended health care insurance plans (e.g., medical, dental, drug and vision care plans);
- CPP/QPP contributions;
- Employer pension contributions;
- Workers' compensation (provincial plan applicable to this business unit);
- Employment Insurance Premiums (E.I.);
- Retiring allowances or lump sum payments to employees at time of termination or retirement;
- All other employee benefits such as childcare and supplementary unemployment benefit (SUB) plans.

Exclude:

- Payments by employee (i.e., deductions from pay) for these benefits;
- Contributions to provincial health and education payroll taxes (applicable to this establishment). Please report these contributions separately in this section, at line 4.

Provincial health and education payroll taxes - line 4

Taxes, premiums or levies on total payroll paid to provincial governments.

Include:

- Ontario Employer Health Tax;
- Employers' contribution to the "Québec health services fund";
- Manitoba Levy for Health and Education;
- Newfoundland and Labrador Payroll Tax.

C-2 Logging Inputs

Raw Materials, Components and Containers, Supplies etc., Purchased and Used in Manufacturing Operations

Do not include fuel and electricity already reported in **Section C-3**, or payments for lease or rental of logging machinery. These latter are to be reported in **Section C-4**, line 21.

Please report cost of raw materials, containers, and supplies purchased and owned by your establishment and used in the operations. Only commodity items or physical goods should be included and **not costs of services or overhead charges** such as advertising, insurance, depreciation, interest, contract services, etc. In reporting the cost of the various items **purchased**, give the laid-down value at the establishment, i.e., the amounts (after discounts) actually paid or payable. The GST should be excluded. If you are a part of a multi-establishment firm and receive semi-processed goods as transfers from other establishments of your firm for further processing, please report these semi-processed goods in **Section C-2**, line 6. The cost of such goods should be equivalent to the transfer value reported by the shipping establishment plus any transportation and handling charges paid by this establishment to common or contract carriers.

Basis of valuation - line 5

If it is impossible to report **purchases** as requested, please indicate what basis of valuation is used. Purchases from other establishments in your company should be recorded at transfer price.

Payments for stumpage royalties - line 5.1

In addition to stumpage paid on own and independent contractors production, also please include payments for stumpage resold to others. Revenue from sales of stumpage should be reported in **Section B-1**, line 8.

Purchases of raw materials and components - line 6 (by commodity)

Please report the cost of raw materials by the individual commodities used in logging and forestry support operations. Where quantity information is requested, please provide this information from your records or, if not recorded, provide your best estimate.

The cost of any round wood purchased or transferred from other establishments of this company should be included. Such transferred wood should be reported at book transfer value (i.e., the value of deliveries as reported by the producing establishment, plus the cost of transportation by common or contract carriers). **Do not include** payments for wood residue (e.g., chips, slabs and sawdust). These are to be reported in **Section C-5**, line 30.

*A*ny fuel purchased as an input into any processing, as a feedstock material (e.g., crude oil processed into gasoline), or for any other non-energy purpose **should be** reported at this line. **Do not include** fuel used for energy purposes, e.g., for office or plant heating. This should be reported in **Section C-3**, line 15.

Non-returnable containers and other shipping and packaging materials - line 8

In addition to containers purchased and used as such, any raw materials, purchased and used as packaging materials or in the construction of containers, should also be reported at this line. Care should be taken that such raw materials, if any, are not reported at line 6. **Do not include** returnable containers.

Operating, repair and maintenance supplies - line 10

Please report supplies used by the establishment in the operation, maintenance and repair of machinery, equipment and buildings, at the laid-down cost for the establishment, i.e., the amount payable after discounts but including transportation and handling charges. Only physical goods and no overhead charges, such as insurance, depreciation and interest should be included. Also **include** supplies and provisions purchased, such as food, tools, commissary or van supplies, camp supplies, as well as supplies for contractors whose records and payrolls are maintained by this establishment and whose production, employment and payroll are included in this questionnaire.

Exclude all supplies which are chargeable to fixed assets accounts, as well as the cost of repairs or other types of maintenance done by outside contractors or items entered elsewhere at line 6 or in **Section C-5**.

Amount paid out to independent logging contractors - line 11.1

Please report the total amount paid to independent logging contractors who operate on limits owned or controlled by your organization but who maintain their own records and payroll and whose activities have not been included in your questionnaire. Do not report payments to trucking contractors, these are to be reported at line 11.2.

Amount paid out to other independent contractors - line 11.2

Please **include** payments to trucking contractors for other than outward transportation, to road building contractors and to construction contractors for camps, booms, dams, etc., only if not chargeable to fixed assets.

C-3 Purchased Energy and Water Utility Expenses

Please report information on all purchased energy**,** water utility expenses and electricity consumed by the establishment **for energy purposes only**, in its logging and any other operations. Any fuel purchased to be used for any other, non-energy, purposes should not be reported here but rather in **Section C-2**, line 6, Purchases of raw materials and components. Answers to the detailed questions should cover amounts used by the establishment in all vehicles, plant and office operations, and any support units which are part of this establishment. Please **include** transportation, duties, etc. which form part of the laid-down cost at the establishment. **Do not report** fuel **consumed** as fuel **purchased** unless the amounts are substantially the same (or unless you can only report consumption). Revenue from the **sale** of fuel should be reported in **Section B-1**, line 7.

C-4 Purchased Service Expenses

In this section, please **include** expenses for services purchased from external businesses and other establishments of a multi-establishment firm and **exclude** services that you produce within this establishment.

Transportation, warehousing and storage expenses of purchased goods - line18

Include (if not reported in laid-down cost):

- Payments for transportation of purchased goods;
- Railway transport services of freight;
- Road transport services of freight;
- Moving services of goods in use with the company, e.g., office furniture;
- Transport services via pipeline;
- Coastal and transoceanic water transport services of freight;
- Inland water transport services of freight;
- Air transport services of freight;
- Rental services of truck, vessels for coastal and transoceanic transport, inland water vessels or aircraft, with operator (freight);
- Refrigerated storage services;
- Bulk liquid or gas storage services;
- Other storage or warehousing services.

Exclude:

- Delivery services by Postal and Courier Services (please report these payments in **Section C-4**, Purchased Service Expenses, line 19, Postage and courier expenses).

Postage and courier expenses - line 19

Include local messenger and delivery expenses, as well as:

- Postal services related to letters or parcels;
- Post office counter services;
- All other postal services, including services provided by ground transportation;
- Courier services.

Telephone and other telecommunication expenses - line 20

Include telephone, fax, cellular phone, or pager services for transmission of voice, data or image. Also **include** Internet access charges and purchased cable and satellite transmission of television, radio and music programs. Also **include** the following:

- Wired telecommunication services;
- Wireless telecommunication services;
- Satellite telecommunication services;
- On-line access services;

- On-line information provision services.

Rental and leasing expenses - line 21

Include:

- Rent of office space or other real estate;
- Motor vehicles (without driver);
- Computers and peripherals (without operator);
- Other machinery and equipment (without operator);
- Rental or leasing services concerning other goods (video tape, televisions, furniture, etc.).

Exclude:

Rental and leasing of vehicles, machinery and equipment **with driver or operator** and report those costs with the associated function. For example, Rental services concerning goods transported by motor vehicles **with operator** should be reported in **Section C-4**, line 18, Transportation, warehousing and storage expenses of purchased goods.

Purchased maintenance and repair service expenses including janitorial and cleaning services - line 22

Include materials, parts and labour, janitorial and cleaning services sweeping and snow removal services. Also **include** purchased maintenance and repair service expenses for:

- buildings and structures;
- motor vehicles;
- other machinery and equipment;
- other goods (e.g., fabricated metal products or furniture repair services).

Exclude:

Property management fees (these should be reported in **Section C-4**, line 29, All other purchased service expenses).

Payments to employment agencies or personnel suppliers - line 23 (e.g., pay for temporary workers paid through an agency and charges for personnel search services)

Include:

- Executive search services;
- Employment agency services;
- Office support personnel services;
- Domestic help personnel services;
- Other commercial or industrial workers services;
- Medical personnel services;
- Other personnel services.

All other professional and business service fees - line 25

Include:

- Legal fees;
- Accounting and auditing fees;
- Architectural fees;
- Engineering fees;
- Scientific and technical service fees;
- Information technology consulting fees;
- Other consulting fees (management, technical and scientific);
- Veterinary fees;
- Fees for human health services;
- Education and training fees;
- Data processing fees;
- Payroll preparation fees;

  Research and development expenses;
- All other professional and business service fees.

Insurance premiums - line 26 (e.g., liability, auto, building, equipment)

Include:

- Life insurance and individual pension services;
- Accident and health insurance services;

- Motor vehicle, marine, aviation and other transport insurance services;
- Other property insurance services;
- Freight insurance services;
- General liability insurance services;
- Credit and surety insurance services;
- Other non-life insurance services;
- Reinsurance services.

Exclude:

- Payments on behalf of employees which are considered to be taxable benefits. Please report these payments in **Section C-1**, line 2, Employer portion of employee benefits;
- Premiums paid directly to your head office, if applicable. Please report this amount in this section, at line 33, Management fees or any other service fees paid to head office and other business support units.

Advertising and promotion expenses - line 27

Include:

- Planning, creating and placement services of advertising;
- Purchase or sale of advertising space or time, on commission;
- Other advertising services;
- Trade fair and exhibition organization services.

Travel, meals and hospitality expenses - line 28

(i) Travel

Include passenger transportation, accommodation, meals while travelling, and other travel allowances. Please also **include**:

- Hotel and motel lodging services;
- Railway, road, water or air transport services of passengers;
- Rental services of passenger cars, buses and coaches with operator;
- Taxi services;
- Travel agency services.

(ii) Meals and hospitality expenses

Include purchases for clients, as well as:

- Meal serving services;
- Beverage serving services for consumption on the premises;
- Motion picture and video tape projection services.

C-5 All Other Operating Expenses

Wood residue and other goods purchased for resale - line 30 (chips, slabs, etc.)

Please report the laid-down cost to your establishment of goods purchased for resale in the same condition as purchased. Such as chips, slabs and other wood residue. If there are inventories held please ensure they are reported in **Section D - Inventories**, at line 3, Goods purchased for resale. Please report sales of these items in **Section B-2**, line 11, Total value of shipments of goods purchased for resale.

Office supplies - line 31

This line should account for all office supplies used by the establishment for both logging and other operations.

Property and business taxes and licences and other permits including building permits and development charges - line 34

Include:

- Property taxes - except those which are covered in your rental and leasing expenses;
- Property transfer taxes;

- Large corporation capital tax;
- Vehicles licence fees;
- Lot levies;
- Building permits and development charges.

Total depreciation and amortization expenses on this business unit's assets and on capital lease obligations - line 35

Please report the portion of cost of capital and intangible assets allocated to current operations of this business unit.

Note: (at end of **Section C**) Self assessment of provincial sales tax occurrence is used in estimating aggregate tax content of inputs.

D - Inventories

Inventories are to be reported at the **value maintained in the accounting records (book value) and should include inventory at the plant and at any warehouse or selling outlet which is treated as part of this establishment.** Inventories should only include any inventory held or in transit in Canada or on consignment in Canada as well as goods owned and held in inventory abroad, but should **not** include any goods held on consignment **from** others. If the method of valuation used by your establishment has changed, please advise us on the questionnaire and identify the method now being used.

Raw materials, purchased components and supplies - line 1

Please report inventory of materials to be used in logging and forestry support, including inventory of fuel purchased to be used as an input, a feedstock or processing material (e.g., crude oil processed into gasoline). Also include packaging materials. The inventory of raw materials should **not** include any raw material intended for resale in the same condition as purchased, such as purchased wood residue. Such inventory should be included in this section, at line 3.

Finished products (inventory of wood not delivered) **- line 2**

Report only wood not delivered or other goods of own production of this establishment. Include the value of round wood held by contractors for your account. If accounting records do not distinguish between goods of own production and goods purchased for resale please provide your best estimate of the distribution between lines 2 and 3 of this section and note on the questionnaire the action taken.

Goods purchased for resale - line 3

This inventory pertains to all goods which are purchased for resale without further processing by the establishment, such as inventory of purchased chips and other wood residue. This inventory is owned and held by this establishment (and at any location or selling outlet which is treated as an extension of this establishment) in transit in Canada, or on consignment in Canada. Please note that the **purchases** and **shipments** of such goods are to be reported in **Section C-5**, line 30 and **Section B-2**, line 11, respectively.

Other Inventory - line 4

This inventory is intended to cover, for example, materials and supplies used on new construction by own labour force or in the production of machinery and equipment for own use by own labour force, cafeteria supplies, safety supplies, fuel for energy purposes, etc. Packaging material inventory should be included with inventory reported at line 1, in this section.

E - First Destination of Shipments

Data on your revenue by first destination of shipments will be used to improve information on the movement of goods and services between provinces and to other countries. Please provide the distribution of “Total logging outputs” as reported in **Section B - Revenue**, line 10, **by destination**, either in Canadian dollar amounts (in thousands of Canadian dollars), or where not available, as percentages of total outputs. For physical shipments to Head Offices, Sales Offices, wholesalers or other distributors, please report the first destination i.e., the location at which the distributor received these goods. For overseas shipments or transcontinental shipments, please do not consider United States transit depots as destinations. If total logging outputs in **Section B – Revenue**, line 10 includes the value of goods that were not physically shipped (e.g., book transfers), please treat these as within province shipments.

F- Employment by Location

General Guidelines

The information requested in this section is designed to account for all personnel on the payroll of the establishment, including those working in ancillary units which form part of the establishment. Please provide the information **for the same time period** used in the reporting of other operational data.

Employment at this location

Major activity

(i) Manufacturing

Please report data on workers engaged in logging and forestry support operations. This would include those paid on a daily rate or piece work basis, such as employees engaged in felling, bucking, skidding, hauling, towing, driving, rafting and trucking. Included as well are those employed in: storing, handling, packing, warehousing, etc.; inspecting (including quality control); maintenance, repair, janitorial, watchman services and working foremen doing work similar to that of employees they supervise. Also include those engaged in erecting or installing for customers, only when such work is carried out as an extension of your regular operations and is not performed by a separate establishment.

(ii) Non-manufacturing

This **includes** all employees designated as executive, administrative, clerical/office and sales staff. Head Office employees should be reported on a separate Head Office questionnaire (a) if the head office is at a different location than this establishment (even if that location is within the same municipality) or (b) if the head office is at the same location but serves more than one establishment and maintains separate records. Otherwise, head office employees should be included under non-manufacturing.

Please also include employees on the payroll of the establishment and engaged in such non-manufacturing activities as: cafeterias or restaurant counters operated by this establishment; new construction, major repairs or alterations of buildings, machinery and equipment for the use of the establishment, when such work is chargeable to the fixed assets accounts.

Gross salaries and wages, commissions, bonuses, etc.

Figures reported for salaries and wages should be gross, before any deductions from employees for income tax and employee contributions for sickness, accident, pension, insurance, or other benefits, all of which should be included. **Do not include** fringe benefit contributions by the employer. For further definition, inclusions and exclusions, see **Section C-1**, line 1, Salaries and wages of employees, in this booklet.

Note: The Total-all locations at the bottom of the Gross salaries and wages, commissions, bonuses, etc. column should be the **same** value as that reported in **Section C-1,** line 1, Salaries and wages of employees.

Average number employed during the reporting period

To calculate the average number employed, add the number of employees in the last pay period of each month of the reporting period and divide this sum by the number of months (usually twelve). Please do this calculation separately for each major activity in each location.

Employment at other locations

This section asks for employment data for other locations similar to those requested for the main location. Please provide a separate set of data for each separate location. Locations are pre-printed, if none are pre-printed or if you have added any locations, please provide the information on these or note in if any locations were deleted.

G - Events that may have affected your Business Unit

If this has been an unusual year for some reason or if there were any events that affected any of the reported data, such as a strike, closure, major contract received or change in prices, please indicate this here on the questionnaire, or on a separate sheet of paper.

H - Comments

Please let us know the time required to complete this form and note any comments.

Before returning this questionnaire

Before returning this questionnaire please check it over for completeness and accuracy. The following checklist will reduce the probability of an enquiry by the Annual Survey of Logging and Forestry Support staff:

Are there any omissions?

Are the values provided for the following reasonable?

- Average salaries;
- Average wages;
- Ratio of value of shipments to raw material costs;
- Changes this year over last year.

The previous year's return and values prevailing in the industry are indicators of reasonableness.

For further information and assistance

Remember, if you are experiencing difficulty in completing the questionnaire or if you are not sure about how to respond to a specific question, please call us at **1 888 881-3666** and someone will be happy to assist you.

Please keep a copy of this questionnaire accessible

In case you receive an enquiry from our staff. It will also serve as a booklet to completing next year's questionnaire.

How can I obtain data from Statistics Canada?

Inquiry service

Ask about our most recent data by:

Telephone: **1 800 263-1136**

Telecommunications device for the hearing impaired: **1 800 363-7629**

Fax: **1 877 287-4369**

E-mail: **infostats@statcan.ca**

Web site: **www.statcan.ca**

Statistics Canada Reference Centres

Halifax	(902) 426-5331
Montreal	(514) 283-5725
Ottawa	(613) 951-8116
Toronto	(416) 973-6586
Winnipeg	(204) 983-4020
Regina	(306) 780-5405
Calgary	(403) 292-6717
Edmonton	(780) 495-3027
Vancouver	(604) 666-3691

Data from the Annual Survey of Logging and Forestry Support

Marketing and Dissemination

Telephone: **(613) 951-9497**

Toll free: **(866) 873-8789**

E-mail: **manufact@statcan.ca**

Thank you for your cooperation.
Remember, all data provided
are kept confidential.

Si vous préférez recevoir ce document en français, veuillez nous téléphoner au numéro sans frais suivant : **1 888 881-3666**.