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**2017**

**REPORTING GUIDE**

# CENSUS

of Mines, Quarries  
and Sand Pits

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**AUTHORITY**

Provincial/territorial agencies are vitally interested in the business and commerce within their jurisdiction and require access to the information obtained in this census. In certain instances, the census is conducted jointly, or the resultant information is shared with the statistical agency concerned while, in other cases, the provincial/territorial mining department is the agency involved. The collection of the data is carried out under the authority of the relevant provincial/territorial Statistics Act or Mining Act, which give the provinces/territories the right to collect the same data as requested in the annual mining census. To avoid duplication of enquiry and to ensure a uniform system of statistics that facilitates interprovincial comparisons, a joint collection arrangement is followed.

You may refuse to share your information with any of the listed governments or Statistics Canada by notifying the Director of the Minerals and Metals Statistics Division in writing. All agreements require that the information you provide be kept strictly confidential.

Statistics Canada, under its own Act, also has the authority to collect data similar to those requested in this census and, accordingly, a copy of your completed return may be provided to that department.



Natural Resources  
Canada

Ressources naturelles  
Canada

**Canada**

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## Introduction

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Each year, the mining departments of the provincial/territorial governments collaborate with the Lands and Minerals Sector of Natural Resources Canada (NRCan) to survey Canadian mining establishments in order to obtain information pertinent to the economy of the country. This information is required by a variety of users such as individual business firms and trade associations; municipal, provincial/territorial and federal governments; international organizations; and private citizens. The information supplied is important in studies concerned with market analysis, industrial and regional development, the establishment of trade and tariff policies, the development and management of natural resources, and town planning, to name but a few. The promptness of response is an important factor in the usefulness of statistics to the various users. Your cooperation is requested in returning the completed survey as soon as possible. We urge you to avail yourself of the information available from NRCan and the provincial/territorial governments that may be of valuable assistance in your business.

Should you need assistance in completing the survey, please contact:

Minerals and Metals Statistics Division  
Lands and Minerals Sector  
Natural Resources Canada  
Ottawa, Ontario K1A 0E4  
Tel. (toll-free in North America):  
1-800-267-0452  
Fax (toll-free in North America):  
1-877-336-3100

### **Facsimile or other electronic transmission disclosure**

The Minerals and Metals Statistics Division advises you that there could be a risk of disclosure during facsimile or other forms of electronic transmission. However, upon receipt of your information, the Division will provide the level of protection afforded all information collected under the authority of the *Resources and Technical Surveys Act*, C.R.-7, R.S.C.1985, and the *Access to Information Act*.

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## General Information

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### Reporting Instructions

Report on selected items relevant to your Canadian operations (i.e., mining and non-mining activities) that comprise this accounting entity. Under the present reporting system, each establishment report should cover **ALL** operational activities carried out within the accounting boundaries of the establishment except income from investments, such as interest and dividends, rent, or professional fees.

Please report for the 12 months ended December 31. In the event that your accounting records do not provide the detail required, your **BEST ESTIMATE** will be acceptable.

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**The information you are submitting will be kept confidential.**

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### Confidentiality

The data reported on the questionnaire will be treated with strict confidence, used exclusively for statistical purposes, and published in aggregate form only. The data will be protected under the *Access to Information Act*, in accordance with S.20 of the Act.

### Key Definition

The operating unit (mine, mine/mill, quarry, and pit or bog) is designated as the “establishment,” and an understanding of this term is essential.

*Establishments* are, for statistical purposes, defined as:

*“The smallest unit that is a separate operating entity capable of reporting the following:”*

- Materials and supplies used,
- Goods purchased for resale in the same condition as purchased,
- Fuel and power consumed,
- Number of employees and salaries and wages,
- Person-hours for employees,
- Inventories,
- Shipments or sales.”

The establishment is to be distinguished from smaller sub-divisions or departments that do not have records that permit them to report all the items required of an establishment.

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**Many firms have more than one mining establishment. Such firms are requested to submit a separate census of mining report for each mining unit that can meet the reporting requirements described above unless special arrangements have been made with NRCan.**

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## 2. Inventory of This Establishment

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The data reported here reflect the activities falling within the accounting boundaries of the mining establishment.

### 2.1.2 Fuel

Please refer to Section 5 on the Establishment Schedule for a list of the various fuels to be reported.

### 2.1.3 Process, maintenance, and repair supplies

**INCLUDE** those items concerned with the operations of mining, milling and quarrying or other related operations falling within the accounting boundaries of the establishment. These include, for example, lumber and timber, oils and greases, pipes and fittings, explosives, electrical supplies, chemicals, commissary supplies, etc.

### 2.1.5 Goods in process

Goods in process of a mine/mill establishment would consist of items such as broken ore in stopes, bins, ore pockets, stockpiles and pulp, and solutions in the mill. Report to the extent that these assets are recorded in the Book of Accounts.

### 2.1.6 Finished products

The inventory of finished products includes the book value of all ores, concentrates, bullion, metals, sand and gravel, stone, nonmetals, etc. (i.e., final shipping product from mining/milling/screening, etc., operations) ready for shipment but still on hand at the shipping point and at preceding locations. Products reported as shipments under Section 8 are not reported as inventory here. Finished products reported on the establishment schedule should

match the amount reported on the commodity schedule.

(For a non-integrated multi-establishment company, the finished shipping product from this location might be further processed at another company-owned plant and would appear as an input cost of the other reporting establishment.)

### **DO NOT INCLUDE:**

- (a) Products (that are later sold in the same physical condition as shipped from this plant) which are in transit to, or in storage at, a warehouse at another location *in Canada*.
- (b) Final products that are shipped from this location, after further processing by a smelter, refinery or other treatment plant and for which ownership is retained by you (e.g., metals contained in concentrates in transit and metals held at a smelter or refinery).

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## 2. Inventory of This Establishment

*(continued)*

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### 2.2 Goods purchased for resale

Inventories include any products or materials purchased for resale in the same condition as purchased and not processed in the establishment. Please note that the *purchases* and *shipments* of such goods are reported at lines 7.1 and 9.1, respectively.

### 2.3 Other inventory

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. Inventory should relate to materials reported at lines 7.2, 7.3, 9.2 and 9.3.

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## 5. Consumption of Fuel and Electricity

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This section is designed to obtain information on all fuel and electricity *consumed* by the establishment both in its mining and non-mining operations. Answers to the detailed questions should cover amounts consumed by the establishment in vehicles of all descriptions, plant and office operations, and any auxiliary units that comprise this accounting entity. Values reported should **INCLUDE** transportation, duties, etc., that form part of the *laid-down cost at the establishment door*.

If consumption figures are not available, please supply purchases and indicate that you have done so. Inventories should be reported at line 2.1.2.

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## 6. Selected Mining Inputs (Used in Operations)

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Report on the total activity within the accounting boundaries of this establishment. In addition to supplies used in the mining and milling operations, data are requested on ancillary operations such as materials and products purchased for resale and materials used in new construction. The total cost of lines 6.2, 6.4, 6.6, 7.4 and 7.5 should represent the cost of physical supplies or commodity items that are charged to operating costs (excluding fuel and electricity which are reported in Section 5).

Discounts on purchases are deducted from the cost of supplies at the appropriate lines. Costs to be reported at lines 6.2, 6.4, 6.6, 7.4 and 7.5 **DO NOT INCLUDE** (a) allowances for returnable containers, (b) purchases chargeable to the Fixed Assets Account, (c) the cost of services done by outside contractors, and (d) overhead charges such as various insurances, pensions, depreciation, rents, royalties, compensation, advertising, municipal taxes, medical examinations and X-rays, and legal, audit, telephone and postage costs, etc. These last-mentioned items are, for statistical purposes, not considered as part of the establishment statistics. In reporting the cost of various items *used*, give the laid-down value at the establishment, i.e., the amounts (after discounts) actually paid or payable. Any transportation and handling charges paid by this establishment to common or contract carriers in acquiring the materials, etc., should be *included*. Federal and provincial sales taxes on purchases or supplies fabricated in company-operated machine shops are considered part of the cost of operating supplies.

### 6.2 Raw materials, including semi-processed materials

The cost requested here applies to ore and semi-processed material *purchased* by the

establishment and *used* in its mining/milling, crushing or screening operations. The value of these materials, when further processed by this establishment, is included in Section 8. The volume and value will also be reported in the annexed Commodity Schedule.

### 6.4 Containers and other shipping and packaging materials

Report the cost of selected containers and other shipping and packaging materials used in the shipment of your products and in your processing operations. The cost of clamps, pallets and other shipping material is to be included with that of containers.

### 6.5.1 to Supplies

**6.5.99** Supplies comprise those used by the establishment in the mining, quarrying, crushing, milling and processing operations and for the maintenance and repair of machinery, equipment and buildings that are not chargeable to the Fixed Assets Account. *Only commodity items or physical goods should be included, and not the cost of services or overhead charges.* Machinery-lubricating oils and greases are included, but not fuel, which is reported separately in Section 5, nor is the cost of repairs or other types of maintenance done by outside contractors included. **DO NOT** duplicate items entered elsewhere in Sections 6 or 7.

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## 6. Selected Mining Inputs

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**6.8.1.1 Amount paid to domestic smelters and/or refineries (metal mines only)**

Line 6.8.1.1 plus line 6.8.1.2 from the establishment schedule should equal the total values of column 1 in each of lines 8.1.19, 8.1.29, 8.1.39 and 8.1.49 from the commodity schedule.

**6.8.1.2 Amount paid to foreign smelters and/or refineries (metal mines only)**

**RECORD** at Section 6.8.1 the actual or anticipated charges for smelting, refining and related treatment charges, when the mine product (e.g., crude bullion from gold mines, and ores or concentrates from base-metal mines) is further treated at a smelter and/or refinery to produce a marketable metal product. If a product is sold prior to smelting and refining, then an estimated value for such charges is declared in Section 6.8.1 and added to the value at line 8.1.170. **DO NOT INCLUDE** in Section 6.8.1 any transportation costs, if by common or contract carrier, done after milling, and **DO NOT INCLUDE** any duty costs.

**6.8.1.9 Amount paid out to others for work done on materials owned by this establishment**

Costs reported at line 6.8.1.9 cover charges from contractors for other work performed for your mining, milling and processing operations such as: (a) drilling for breaking ore or waste, (b) trucking ore to own mill, (c) custom milling, (d) diamond drilling (excluding off-property exploratory drilling), (e) contract mining

and development, (f) transportation costs paid to common carriers for *internal* haulage of supplies or mine/mill products and by-products, (g) screening of gravel, (h) washing of crushed stone or gravel, etc.

**6.8.4 Amount paid out to others for non-capitalized repairs and maintenance**

**INCLUDE** payments to outside contractors for repairs to buildings, machinery and equipment. Supplies furnished without charge to contractors for use at the mining operation are included in lines 6.5.1 to 6.5.99.



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## 7. Selected Non-Mining Inputs

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Many establishments, in addition to their actual mining operations, engage in ancillary non-mining activities such as the purchase and sale of goods not of own manufacture, the construction of buildings or equipment by own employees for the use of the establishment, the operation of cafeterias and laboratories, etc. This section is designed to cover all non-mining activities engaged in by this establishment's employees. Data reported in Section 7 should not be included in Section 6.

### 7.1 Purchases of goods from other establishments for resale in same condition as purchased

If an establishment undertakes a merchandising function, the laid-down cost at the establishment is required. Provision is made at line 2.2 for any inventories involved and at line 9.1 for the sale of such items.

### 7.2 Materials and supplies used in new construction produced by own labour force for own use

If construction activities (including major repairs or alterations) are carried out by your own employees for your own use, and such costs are charged to the Fixed Assets Account, include at this line the laid-down cost of physical supplies and materials used in such activities. **DO NOT INCLUDE** the cost of such work carried out by outside contractors, as this should be reported at lines 13.8.1 and/or 13.8.2.

The total capitalized value of such work is to be reported at line 9.2 and the employment (if a separate work force) is to be reported at line 14.1.3.1, or otherwise at line 14.1.1.2 or line 14.1.1.3. The inventory of these materials is reported at line 2.3.

### 7.3 Materials and supplies used in the production and/or installation of any machinery/equipment by own labour force for own use

If the establishment produces equipment or machinery, or installs purchased equipment or machinery with its *own labour force* for its own use, and such costs are charged to the Fixed Assets Account, include here the laid-down cost of physical supplies and materials used in such activities.

The total capitalized value of such work (excluding the value of purchased equipment or machinery in the case of installation by own labour force) is to be reported at line 9.3, and the employment (if a separate work force) is to be reported at line 14.1.3.1 or otherwise at line 14.1.1.2 or line 14.1.1.3. The inventory of these materials is reported at line 2.3.

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## 7. Selected Non-Mining Inputs

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### 7.4 Office supplies purchased and used

This question accounts for all office supplies used by the establishment. **DO NOT INCLUDE** supplies chargeable to the Fixed Assets Account or service charges such as postage meter expenses and *office equipment rentals*.

### 7.5 All other purchased materials and supplies used by this establishment

This item covers all other non-specified commodity items that are used in the non-mining activities of the establishment. It includes such items as food, beverages and supplies for cafeterias or lunch counters, first aid and medical supplies, laboratory supplies, etc. Include materials and supplies used in the operation of townsites or in construction activity such as the building or maintenance of roads if these are not operated on a self-accounting basis. **DO NOT DUPLICATE** any items reported in other areas of Sections 6 or 7. **DO NOT INCLUDE** service charges such as postage.

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## 8. Shipments of Goods of Own Production

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### 8.1.170 Total revenue

**INCLUDE** in the appropriate parts of Section 8 shipments of all products and by-products produced by this establishment or by others for your account on the basis of a charge for work done. All shipments, including those to government departments, should be accounted for. All shipments to foreign countries requiring the preparation of Form B13A - Export Declaration, from the Canada Border Services Agency, are to be reported. All transfers to warehouses serving several establishments are also included as shipments. Inventories of these central warehouses are to be reported separately. Swaps are to be considered as shipments when shipped, rather than when paid. Include the value of containers unless returnable. Goods reported as shipped *are not included* in the inventory at line 2.1.6.

When reporting shipments for the calendar year, give the quantity when required and the selling value of all products and by-products in Canadian dollars. Values may include adjustments for prior years' shipments, the final value of some shipments made during the current year, and estimates of values for some shipments in the current year. The values reported are net of returned sales, sales allowances, sales discounts, 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 these in total.

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 *are not* deducted from the value of shipments. Line 8.1.170 from the establishment schedule should equal the total value of shipments reported on the commodity schedule.

### 8.1.171 Other products shipped

The general question covering "all other products" is designed to pick up any associated mining or non-mining activities not applicable under Section 9 or line 8.1.170. Include here manufactured products such as concrete products (ready-mixed concrete, blocks, etc.), asphalt mix, etc. Revenue from activities such as road maintenance or other types of construction activity performed by own employees (other than for own use), if the latter cannot be reported separately from those reported at lines 14.1.1.2 and 14.1.1.3, is included at this line. If a separate work force is maintained for these activities, report revenue from same at line 9.6 and report employees at line 14.1.3.2.

## Special to Metal Mines

Other revenues are to be reported in Section 9 (excluding investment income such as interest and dividends, and revenue from the sale of used fixed assets). Revenues from these last three sources *are not included* in any part of this survey.

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## 8. Shipments of Goods of Own Production *(continued)*

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For most operators, shipments are measured and reported (for both the monthly and annual census surveys) as they are made from the mine site.

Report the concentrate production as a net figure. **DO NOT** report ore as being shipped when the ore is being custom milled on your behalf; the product shipped would likely be some form of concentrate produced on your behalf by the custom mill.

Sales commissions paid to a sales agency are considered an overhead cost which, for statistical purposes, is not considered part of the establishment statistics. Consequently, such costs are not deducted from the value of shipments nor are they reported as an input cost.

Revenue data include the value of containers and outward transportation charges or delivery expenses incurred by the establishment's own carriers and are reported on the basis of "Gross Settlement Value" of the metal elements actually paid for, i.e., inclusive of smelting and refining treatment charges.

**INCLUDE** any revenue from any custom work such as mining, milling, etc., at line 8.6. **DO NOT INCLUDE** revenue from smelting and/or refining custom concentrates, or bullion, etc., for which a toll is charged. Such revenue should be reported on the accompanying smelter and refinery survey. All shipments, including those to government departments, should be accounted for.

To permit interprovincial comparisons, the values to be reported under "Value of Shipments" should include any smelting and refining charges that are being reported as an input cost at line 6.8.1.1.

**See first line of label for NAICS code.**

### **212220.1 – Gold Mines:**

Line 8.1.170 would include crude bullion and gold concentrates. Line 8.1.171 might include sand and gravel or arsenic products.

### **212210 – Iron Ore Mines:**

Line 8.1.170 would include ore, concentrate, pellets and agglomerates. Line 8.1.171 might include sand and gravel.

### **212299 – Other Metal Mines:**

All metallic concentrates are reported at line 8.1.170, whereas other products such as rock waste or sand and gravel would be included at line 8.1.171. Smelter by-products (i.e., slags, sulphur, sulphuric acid) are not reported on the mine survey.

## **Special to Nonmetal Mines**

Many companies are requested to submit *monthly surveys* setting out the quantities and values of various products (and commodity content) shipped. The totals of various products (and commodity content) shipped reported in Section 8 should equal or closely approximate the amounts reported in the twelve monthly surveys.

**See first line of label for NAICS Code.**

### **212394 – Asbestos Mines:**

Line 8.1.170 would normally include graded asbestos products while line 8.1.171 could include jade, sand and gravel, or stone.

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## 8. Shipments of Goods of Own Production *(continued)*

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### **212397 – Peat Bogs:**

Shipments of crude or baled peat would be reported at line 8.1.170 while shipments of vermiculite or fertilizers would be listed at line 8.1.171.

### **212395 – Gypsum Mines:**

Lump, crushed or fine anhydrite or gypsum products would be included at line 8.1.170 while limestone or sand and gravel would be reported at line 8.1.171.

### **212396 – Potash Mines:**

Shipments of crude ore, standard, coarse, granular, fine or soluble grades would be reported at line 8.1.170 while salt, potassium sulphate, etc., would be included at line 8.1.171.

### **212393 – Salt Mines:**

Fine vacuum, brine and rock salt shipments would be reported at line 8.1.170, whereas sand and gravel shipments would be reported at line 8.1.171.

### **212398 – Other Nonmetal Mines:**

Main products (i.e., gemstones, nepheline syenite, barite, sodium sulphate, talc, diatomite, graphite) would be reported at line 8.1.170 while secondary products (i.e., dolomite, soapstone, rock debris, stone, sand and gravel) would be reported at line 8.1.171.

ized stone sold and stone consumed internally without further processing. Line 8.1.171 might include, for example, concrete products or other types of stone shipments, sand and gravel shipments, and topsoil deliveries.

### **212323 – Sand and Gravel Pits:**

Line 8.1.170 would include sand, natural gravel, crushed gravel or quartz, whereas line 8.1.171 would include asphalt, concrete or stone products, and topsoil. Snow removal revenues are reported at line 9.6.

## Special to Quarries and Sand Pits

See first line of label for NAICS Code.

### **212314; 212315; 212316,1; 212316,2; 212317 and 212326,1 – Stone Quarries:**

Line 8.1.170 is for the principal type of stone produced and should include crushed, chemical, dimensional or pulver-

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## 8. Shipments of Goods of Own Production *(continued)*

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### 8.3.1 Total payments for outward transportation charges by common or contract carriers

Transportation costs that are paid to a common or contract carrier are reported specifically at line 8.3.1 and are then deducted from the “value of shipments.” Outward transportation from the establishment schedule for metals should equal the total values of column 2 from each of lines 8.1.19, 8.1.29, 8.1.39, and 8.1.49 of the commodity schedule, for sand and gravel it should be line 13.1.18 and for stone, line 13.3.3.96.

### 8.3.2 Total payments of sales taxes, excise duties and taxes

Any duties paid that relate to products going to export markets are reported specifically at line 8.3.2 and are then also deducted from the “value of shipments.”

### 8.3.3 Total amounts of discounts, sales allowances and returned sales

Total amounts of discounts, sales allowances and returned sales are reported at line 8.3.3. **DO NOT INCLUDE** adjustments to prior year settlement values. These are to be included at line 8.1.170.

### 8.6 Amount received in payments for work done on materials and products owned by other establishments

This line covers only those revenues originating from work done on material from another establishment. Include revenue from custom milling, screening and crushing. Revenue from activities such as machinery leasing or snow removal is reported in Section 9.

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## 9. Selected Non-Mining Outputs

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This section covers selected outputs of the establishment resulting from activities such as the purchase and sale of goods, the operation of cafeterias, laboratories, etc. The corresponding inputs are to be reported in Section 7. **DO NOT** report revenues such as interest, dividends, or the sale of used fixed assets.

such assets should at least reflect the cost of materials and labour that went into such items. Please note that line 7.2 provides for the reporting of materials used in new construction, and line 14.1.3.1 provides for the employment involved.

### 9.1 Value of shipments of goods purchased and sold in same condition as purchased

Provide only the total value of shipments of goods that have been purchased and resold in the same condition. The net selling value in Canadian dollars is to be reported, i.e., net of returned sales, discounts, sales allowances, sales taxes, excise duties and taxes, and charges for outward transportation by common or contract carriers (see Section 8). Such shipments also include any products transferred from other establishments of your company for sale in the same condition as transferred and all sales of consignment goods from abroad.

*NOTE* Include capital work done by outside contractors and all purchases of machinery and equipment at line 13.8.1 and/or line 13.8.2.

### 9.2 Book value of new construction by own labour force for own use

Report the total book value of fixed assets produced by own employees for own use for which depreciation accounts are maintained. This value **INCLUDES** capitalized modifications or alterations by own employees but **EXCLUDES** any work done by outside contractors. The value of

### 9.3 Book value of machinery and equipment manufactured by own labour force for own use

The book value reported should only reflect that for machinery and equipment (including major repairs and improvements) *produced for your own use by your own employees and which is chargeable to the Fixed Assets Account*. It **EXCLUDES** the *purchases* of machinery and equipment chargeable to the Fixed Assets Account, but **INCLUDES** the capitalized value of any installation or assembly work on such machinery and equipment undertaken by your own employees. Line 7.3 provides for materials *used* in manufacturing this machinery or equipment.

*NOTE* Include capital work done by outside contractors and all purchases of machinery and equipment at line 13.8.1 and/or line 13.8.2.

### 9.4 Revenue from sale of electricity

Revenue from the sale of electricity and wind turbine, whether generated by the establishment or purchased from a public utility and resold to other establishments of the same or other firms or for public use, should be reported here.

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## 9. Selected Non-Mining Outputs

(continued)

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### 9.5 Revenue from lease or rental of machinery and equipment manufactured by this establishment

**REPORT** revenue from the renting or leasing of machinery and equipment that has been *manufactured by your own establishment*. Rental of equipment not manufactured by your own establishment is reported at line 12.

### 9.6 All other revenue from products and services

*Operating* revenues (i.e., all revenues from other products and services) not reported elsewhere are included here. These comprise those from operations performed by *your own labour force* such as servicing revenues, commissions on sales (except in the case of goods handled on consignment from abroad when commissions are included in the sales values reported in 9.1), *snow removal revenues*, the operation of cafeterias and lunch counters, outside installation or construction work not related to your own products, the sale of used materials (excluding the sale of fixed assets), research and development work, gross rental of townsite dwellings (if these are *not* operated on a self-accounting basis), tax refunds, etc.

### 9.6.1 Deductions from payroll for board and/or lodging

### 9.6.2 Value of board and lodging when provided in lieu of salaries and wages

**INCLUDE** total payroll deductions for board and/or lodging for own operated cookery when the cost of food provisions has been reported at line 7.5 or under Section 6.

**REPORT** the value of board and/or lodging when provided in lieu of salaries and wages. Any amount reported here is also included in gross earnings in the appropriate part of Section 14.



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## 11. Revenue From Lease or Rental Property (Lands, Buildings, Offices, Etc.)

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Provide the amount of any revenue accruing from the rental or lease of real property, whether or not any buildings involved have been produced by this establishment.

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## 12. Revenue From Lease or Rental of Machinery or Equipment Other Than That Included in 9.5

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Some establishments *purchase* machinery and equipment that is subsequently leased or rented to other establishments (including those of own firm) or to the general public. Include such revenue here, *excluding* any revenue from machinery or equipment produced by own establishment. (The latter is to be reported at line 9.5.)

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## Fixed Assets Expenditures

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The gross value of all additions to fixed assets during the reporting period is represented by values reported at lines 13.8.1 and 13.8.2 (additions built by or purchased from outside contractors or suppliers) *plus* values reported at lines 9.2 and 9.3 (*additions by own labour force*).

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## 14. Payroll, Employment and Person-Hours

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The information requested is designed to account for all personnel (*excluding company pensioners*) on the payroll of a mining establishment. This includes those working in ancillary units that form part of the mining establishment.

*Single-establishment* firms include employees of a head, executive, administrative or sales office and any ancillary units such as warehouses or other service units *located at this address or in this municipality*. If an establishment has employees other than those in head or administrative offices at *locations outside* that in which the establishment is located, then such employees are *included* in the plant report if the records of those other locations are *treated as extensions of the plant operations*.

If the head or administrative office is not in the same municipality as the establishment, then the head office activity and employees at locations other than the establishment are reported in a separate "Head Office" survey unless special arrangements have been made to report otherwise.

If this establishment is part of a *multi-establishment firm*, then the statistics of head offices and ancillary units, etc., *are not included* in the establishment report *unless* such office or unit serves only one establishment and is located in the same municipality as that establishment.

When reporting salaries, wages, etc., these are gross salaries and wages (including severance pay) before any deductions from employees for income tax and for sickness, accident, pension, insurance, etc., benefits. **INCLUDE** all bonuses, profits shared with employees, the value of room and board where provided, as well as any other allowance forming part of the employee's earnings. Payments for overtime are also included.

Under "Hours Worked" report the actual hours worked by employees in the appropriate category, whether at regular, shift-differential or overtime rates. Hours reported in the column headed "Total Hours Paid" are composed of the actual hours worked *plus* equivalent hours paid for covering statutory holidays, annual vacation, sick leave, etc. If accurate records are not available for the latter categories, include a *reasonable estimate*.

### 14.1.1 Administrative, etc., employees

The employees included under this general heading are all employees other than production and related workers *above the working foreperson level*. This would include the clerical and support staff of such employees. The employees reported here comprise all executive and supervisory officials such as presidents, vice-presidents, controllers, secretaries, treasurers, managers, etc., and their staff, together with employees of this establishment engaged in activities such as advertising, credit collections, purchasing, legal, medical, etc.

The employees reported here also include office personnel whose salaries are charged to selling expenses, travelling salespersons, driver salespersons, etc., and sales personnel attached to sales outlets at this location. **DO NOT INCLUDE** persons working on a commission basis who are not considered regular employees of this establishment.

### 14.1.1.2 Mine, quarry, etc.

### 14.1.1.3 Mill and plant, kiln, etc.

Employees to be included under these general headings are all

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## 14. Payroll, Employment and Person-Hours *(continued)*

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workers engaged in the production process, whether such production is for sale or for own use. This includes those normally paid on an hourly rate or piece-work basis such as “production line” employees, inspection, warehousing, maintenance, janitorial staff, etc.

In addition to workers engaged in mining, milling, screening or crushing operations (underground and surface), include those employed in storing, inspecting (including quality control), handling, packing, warehousing, etc. Also include employees in related activities such as truck drivers and their helpers, maintenance, repair, janitorial and watchperson services, and *working forepersons doing similar work to that of the employees they supervise.*

Employees of service departments (electrical, mechanical, etc.) are considered “production” employees and are included under lines 14.1.1.2 and/or 14.1.1.3.

### 14.1.3.1 Employees in new construction

Employees engaged in new construction for the use of the establishment and recognized for accounting purposes as a separate work force are reported here. Include workers on the payroll of the establishment engaged in new construction, major repairs or alterations when such work is chargeable to the Fixed Assets Account. The value of such work is reported at line 9.2, the materials *used* at line 7.2, and any inventories of such materials at line 2.3.

*Those employees engaged in erection, installation or other construction activity (such as road maintenance) for customers are included with plant personnel (line 14.1.1.2 or 14.1.1.3) when such work is carried out as an extension of plant operations and DOES NOT constitute a separate work force.*

### 14.1.3.2 Other production and related workers

**EXCLUDE** those plant employees for whom information is requested separately in the various parts of Section 14 but **INCLUDE** employees in cafeterias or restaurant counters operated by this establishment, etc. Also **INCLUDE** non-office workers in head, administrative, sales or service offices that form part of this establishment’s report.

### 14.2 Employees at other locations

**INCLUDE** employees in sales offices, warehouses, etc., that are treated as extensions of this establishment for accounting purposes. **DO NOT INCLUDE** employment in any other mining, manufacturing or processing establishment of your firm since this should be reported in a separate survey.

**Thank you for completing  
this census.**

**Your cooperation  
is appreciated.**

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